Tippecanoe County Council
2016 Budget Hearings
September 9-10, 2015

The Tippecanoe County Council met to hold the 2016 Budget Hearings at 10:00 A.M. beginning on Wednesday September 9, 2015 in the Tippecanoe Room in the County Office Building. Council members present were: President Dave Williams, Vice President John Basham, Bryan Metzger, Sally Siegrist, Kevin L. Underwood, Kathy Vernon and Roland Winger. Others present were Auditor Robert A. Plantenga, County Attorney Doug Masson, Chief Deputy Auditor Jeremy Diehl and Secretary Tillie Hennigar.

Ordinance 2015-18-CL for Appropriations and Tax Rates

This ordinance details the budget requests, proposed adopted budget and proposed tax rate for 2015.

- Councilmember Winger moved to give preliminary approval to Ordinance 2015-18-CL on first reading, seconded by Councilmember Underwood; motion carried.

Allowable Budget Calculation: Auditor Plantenga

Auditor Plantenga reviewed the steps involved in calculating the proposed budget using anticipated 18 month expenditures and 18 month revenues. This method is used by the DLGF in determining allowable General Fund and COIT budgets with consideration of residual operating cash balances. The budget was entered on Gateway with the budget estimated higher than requests to enable budget lines to be increased since the overall budget cannot exceed the Gateway stated amounts. The General Fund budget was entered at $36 million, the COIT Fund at $10 million and Reassessment at $400,000 with other budgets similarly rounded up.

	General Fund	COIT Fund
18 Month Expenditures	$51,304,910	$14,350,408
18 Month Revenues	$33,241,080	$15,938,942
Operating Balance	$7,000,000	$1,500,000
Requested Tax Levy	$25,063,830	$0
Working Maximum Levy	$27,498,759	
Est amount over the allowable Maximum Levy	$1,719,381	
(Amount needed to be cut)		

The $1,719,381 may be eliminated by a combination of increasing revenue estimates, decreasing budgets or adjusting the desired operating balance at year end requested.

Alternative Budget Calculation (2016 Revenue & Budget only):

General Fund 2016 Total Revenue	$32,241,875	$8,724,500
General Fund 2016 Budget Requests	$35,107,128	$9,130,600
Amount Revenue Exceeds Budget	$2,865,253	$406,100
General Fund 2016 Total Revenue	$32,241,875	$8,856,680
97% of General Fund 2016 Budget Requests	$34,053,910	$9,130,600

Amount Revenue Exceeds Budget	$1,812,035	$132,180
General Fund 2016 Total Revenue	$32,241,875	$8,724,500
96% of General Fund 2016 Budget Requests	$33,702,840	$8,765,380
Amount Revenue Exceeds Budget	$1,460,965	$40,880
General Fund 2016 Total Revenue	$32,241,875	$8,724,500
95% of General Fund 2016 Budget Requests	$33,351,770	$8,674,070
Amount Revenue Exceeds Budget	$1,109,895	-$50,430

Historical information for 2011 through 2014 was shown to the Council showing that 97% of the budget has been actually spent each of the last four years. The 2015 budget was finalized using the 93% spent level.

County General & COIT Revenue Adjustments:

	2015 EOY Estimate	2016 Full Estimate	2015 EOY Approved	2016 Approved
License Excise Tax	$825,570	$1,777,700	$825,570	$1,834,614
• 2016 estimate revised to twice the actual spring 2015 settlement				
Alcohol Bev Excise Tax	$3750	$7,500	$5,115	$8,500
• 2015 2nd half to actual received year to date and 2016 increased based on 2015 actual				
COIT Distribution	$4,400,187	$8,724,500	$4,400,187	$8,585,120
• 2016 revenue adjusted based on newly received certification of 2016 amounts				
Building Commission Permits	$112,500	$225,000	$126,425	$250,000
• 2015 assumes $240,000 by year end and approximate same amount in 2016				
Health Department	$115,810	$248,520	$115,810	$260,000
Area Plan Transportation Study	$298,792	$523,949	$434,675	$523,949
• 2015 end of year increased based on billed and expected bill amounts before year end				
IV-D Clerk Reimbursements	$75,000	$150,000	$100,000	$216,000
• Health Insurance reimbursements to the General Fund rather than the COIT Fund.				
IV-D Court Reimbursements	$55,000	$110,000	$75,000	$150,000
• Health Insurance reimbursements to the General Fund rather than the COIT Fund.				
AFDC Indirect Cost Reimb	$150,000	$300,000	$165,721	$342,219
• Updated amounts from the Cost Allocation Plan are now available				
Public Defender Reimbursement	$387,613	$727,058	$387,613	$742,058
• Increases based on trends of reimbursements				
Restitutions & Extraditions	$1,750	$3,500	$2,082	$4,500
• 2015 to match current actual and adjustment made to 2016 expected				
State Gaming	$418,000	$418,800	$345,293	$345,293
• 2015 actual amount now known with West Lafayette annexation affecting amount to county				
Municipal Election Reimbursement	$28,616	$40,000	$28,616	$45,000
• 2016 amount adjusted assuming General Election reimbursements will not be received until 2016				
County Auditor	$10,000	$10,000	$11,500	$10,000
• 2015 amount adjusted based on receipts of confidential tax records fees				
County Recorder	$182,500	$290,000	$200,000	$320,000
• Recorder agreed to increasing expected revenue based on recent recording trends				

	2015 EOY Estimate	2016 Full Estimate	2015 EOY Approved	2016 Approved
Coroner	$15,063	$31,000	$15,063	$36,000
Probation	$15,000	$30,000	$19,394	$78,930
• Original estimate included only Clerk collections and not those by the Probation Department				
Villa – Care of Residents	$560,000	$1,120,000	$597,440	$1,120,000
Copy Fees	$257	$264	$309	$264
• 2015 end of year estimate adjusted to match current 2nd half of the year actual collections				
Sheriff – Misc Receipts (Gen Fund)	$39,300	$78,600	$44,000	$100,000
• Adjustment to revenue made to account for TSC Resource Officer insurance reimbursement				
Sheriff – Misc Receipts (COIT Fund)	$0	$0	$35,146	$70,000
• Adjustment to revenue made to account for TSC Resource Officer salary reimbursement				
Health	$0	$0	$556	$0
Miscellaneous Receipts	$100	$200	$145	$200
• End of 2015 estimate increased to match current 2nd half actual collections				
Interest	$115,300	$258,600	$119,200	$268,000
• Interest earnings adjusted per Treasurer Weston				
Sale of County Property	$0	$0	$1,700	$0
• Revisions based on recent sales by the County Commissioners of county real estate				
Rebates & Refunds	$1,500	$3,000	$2,000	$3,000
• Increases based on current collections				
Reimbursements – Internal (COIT)	$0	$0	$19,908	$0
• Increases based on current collections				

Budget Changes by Department:

Note: when salaries and wages are adjusted, the amount for social security and retirement are adjusted as well but those are not listed with each department's budget changes. The following budget considerations are not in chronological order of discussion but rather listed in departmental order.

01-10 County Auditor

General Fund	Request	Approved
Full Time Employees	$335,817	$341,185
Retirement	$50,549	$43,790

- Classification upgrade for Payroll Administrator was approved after budgets were submitted. The elected official has started PERF Retirement payments and therefore the county retirement contribution is not required for his salary.

Office Supplies	$1,000	$0
Printed Forms	$1,000	$0
Travel and Training	$750	$0
Dues & Subscriptions	$990	$0

- Auditor Robert Plantenga requested the operating budget be funded through the Ineligible Homestead Fund rather than the General Fund in 2016.

  Ineligible Homestead Fund
  No changes from requested budget.

Jail Lease	Request	Approved
Property Tax Revenue	$1,150,000	$650,000

- The Council approved an additional appropriation request from the Commissioners from the EDIT Fund to reduce the necessity of a full tax levy, The Council asked the Auditor to submit an appropriation request for $250,000 from the Rainy Day Fund also to lower the property tax need, and the revenue estimate for property taxes is therefore reduced by $500,000.

  Plat Book Fund
  No changes from requested budget.

  Elected Officials Training Fund
  No changes from requested budget.

  Rainy Day Fund – General Use
  The Auditor advertised and requested a $2 million contingency budget in the Rainy Day Fund. The Council felt an emergency appropriation would be available so the appropriation was not needed. The budget request was eliminated.

02-10 Treasurer

General Fund	Request	Approved
Office Supplies	$1,390	$1,100
Printed Forms	$4,000	$2,500
Travel & Training	$650	$300

- Budgets reduced based on revised amount need by Treasurer Jennifer Weston.

  Elected Officials Training Fund
  No changes from requested budget.

03-10 Recorder

  General Fund
  No changes from requested budget

  Recorder Record Perpetuation Fund
  No changes from requested budget

  Elected Official Training Fund
  No changes from requested budget

ID Security Protection Fund
No changes from requested budget

04-10 Surveyor
04-30 Drainage Board

General Fund
No changes from requested budget to Surveyor or Drainage Board

Economic Development Income Tax	Request	Approved
Drainage Projects	$500,000	$1,000,000

Surveyor Cornerstone Perpetuation Fund
No changes from requested budget

Phase II Stormwater Fund
No changes from requested budget

Elected Official Training Fund
No changes from requested budget

05-10 Assessor

General Fund	Request	Approved
Part Time – Other	$20,000	$0
Additional Pay	$10,000	$0
Office Supplies	$4,800	$0
Printed Forms	$1	$0
Travel & Training	$10,000	$0
Postage	$250	$0
Software	$5,300	$0
Dues & Subscriptions	$4,050	$0

- All of the cut appropriations (except printed forms) were moved from General Fund to the Reassessment budget per request of Assessor Eric Grossman.

	Request	Approved
Part Time – Other	$70,000	$90,000
Additional Pay	$0	$10,000
Office Supplies	$2,800	$7,600
Travel & Training	$8,000	$18,000
Postage	$23,000	$23,250
Software	$30,000	$35,300
Dues & Subscriptions	$20,000	$24,050

- All of the above budget additions were moved from the General Fund.

Sales Disclosure Fund
No changes from requested budget

10-10 County Council

General Fund
No changes from requested budget

11-10 County Commissioners

General Fund	Request	Approved
Legal Services	$200,000	$185,000
Other Professional Services	$75,000	$73,000
Institutional Care	$6,000	$4,000
Postage	$300,000	$275,000

Cumulative Capital Development Fund	Request	Approved
Buildings / Office	$70,000	$50,000
Equipment / Office	$400,000	$370,000
Equipment / Parks	$65,000	$0
Equipment / Plated Vehicles	$357,300	$407,300

- The Parks equipment was requested for a mower and the mower has been purchased with 2015 funds. The Plated Vehicles are for two vehicles which will be purchased for the Building Commission per the Commissioners.

Economic Development Income Tax	Request	Approved
Building / Event Structures	$1,000,000	$0
Office Building	$2,260,000	$1,760,000
Infrastructure	$1,000,000	$2,000,000
Income Tax Revenue	$7,005,100	$6,929,087

- Revenue estimate was lowered since the DLGF 2016 distribution has now been received.

Parking Garage Maintenance Fund
No changes from requested budget

11-20 Human Resources

General Fund
No changes from requested budget

11-30 Maintenance

General Fund	Request	Approved

Overtime	$10,000	$5,000

11-40 Soil & Water

General Fund
No changes from requested budget

14-10 MITS
14-20 GIS

General Fund (MITS)	Request	Approved
Full Time Employees	$392,669	$250,895
Travel & Training	$12,000	$7,500

- There are 3 computer operator positions which have historically been requested in both the General Fund and the Cum Cap Fund. The funding of these positions will continue to be in Cum Cap so the appropriation has been cut in the General Fund.

Cumulative Capital Development
No changes from requested budget

Economic Development Income Tax	Request	Approved
Software	$667,556	$613,556

- Since a $54,000 software request was submitted in both MITS EDIT and Cum Cap, it was determined to cut the software budget by $54,000 in EDIT.

20-10 Voter Registration & Elections

General Fund	Request	Approved
Election Board Members	$22,000	$21,000
Travel & Training	$1,880	$1,600
Postage	$10,517	$5,000
Advertising	$5,200	$3,500
Election Workers	$79,285	$73,505

25-10 Area Plan

General Fund
No changes from requested budget

26-10 Building Commission

General Fund	Request	Approved
Mileage Reimbursement	$20,000	$17,500

- The budget was submitted with the historical plan of mileage reimbursement. At the meeting, the Commissioners decided to include two vehicles to be purchased from other funds. This lowers the mileage need and some funds will be transferred at a later date to a Gas and Oil line.

28-10 Veteran Services

General Fund	Request	Approved
Appointed Official	$46,239	$42,561

- With a recent retirement of the Appointer Official and the appointment of someone new to county government, the salary amount can be decreased due to previous longevity pay.

29-10 Weights & Measures

General Fund
No changes from requested budget

35-10 Tippecanoe Villa

General Fund	Request	Approved
Operating Supplies	$60,000	$58,148
Water & Sewage	$33,000	$28,740
Maintenance Machinery	$7,500	$7,000

36-10 Cary Home

General Fund	Request	Approved
Overtime	$70,000	$50,000
Food	$50,000	$40,000

37-10 Juvenile Alternatives

General Fund
No changes from requested budget

43-10 Parks & Recreation

General Fund	Request	Approved
Worker's Compensation	$16,275	$14,500
Professional Services	$10,000	$9,000
Building Insurance	$32,500	$30,000

44-10 County Extension

General Fund
No changes from requested budget

45-10 Fairgrounds

General Fund	Request	Approved
Utilities	$78,000	$88,000

50-10 Coroner

General Fund	Request	Approved
Elected Official	$29,301	$28,813
Part Time / Other	$25,000	$20,000
Part Time / Miscellaneous	$37,500	$30,000
Vehicle Expense	$100	$0
Telephone	$500	$0
Morgue Services	$25,000	$30,000

- The Elected Official salary had erroneously been requested in excess of the recommended 2% increase. The Part Time / Misc (Deputy Coroners) had not received an increase from the $100 per case for a number of years so an increase to $150 per case was requested. After initially cutting that rate to $125 per case on September 8, the Council on Wednesday cut the increase back to $110 per case on September 9. Morgue Services which normally requires additional appropriations during the year was increased based on expected need.

52-10 Emergency Management

General Fund	Request	Approved
Telephone	$6,000	$5,640

- Cut based on actual amount needed.

54-10 Sheriff

COIT Fund	Request	Approved
Merit Deputies	$2,831,347	$2,840,467
Overtime	$200,000	$185,000
Sheriff Retirement	$861,650	$779,247

- Appropriation for Deputy Salaries adjusted to actual amount needed as of time of the budget hearings. The Sheriff Retirement was reduced as $82,403 will be paid from the Sheriff Fee fund.

General Fund	Request	Approved
Inmate Medical	$150,000	$0
Institutional Care	$90,000	$70,000

- Inmate Medical was cut since these expenses will be covered in the Medical Services Contract. Institutional Care was reduced based on historical use; an additional appropriation in 2016 may be needed.

Sheriff Service Fee Fund	Request	Approved
Sheriff Retirement	$0	$82,403

County 911 Fund
No changes from requested budget

54-20 County Jail

General Fund
No changes from requested budget

57-10 Court Services

Substance Abuse / Mental Health	Request	Approved
Office Supplies	$3,250	$3,300

- Copier Lease was $50 for the year higher than the budget request projection

Violence in Community
No changes from requested budget

58-10 Clerk

General Fund	Request	Approved
Part Time / Other	$55,000	$45,000
Printed Forms	$13,000	$11,000
Dues & Subscriptions	$1,000	$500

Clerk Record Perpetuation	Request	Approved
Capital Outlay / Miscellaneous	$0	$7,000

- Need for a new scanner.

Clerk IV-D Fund
No changes from requested budget.

Elected Officials Training Fund
No changes from requested budget.

59-10 Prosecutor
59-10 Prosecutor IV-D

General Fund
No changes from requested budget

Prosecutor Drug Enforcement Fund
No changes from requested budget

Pre-Trial Diversion Fund
No changes from requested budget

Infraction Diversion Fund
No changes from requested budget

Federal Drug Forfeitures
No changes from requested budget

Law Enforcement Warrant Fund
No changes from requested budget

60-10 Ancillary Court

General Fund	Request	Approved
Full Time Employees	$170,507	$88,443
Part Time / Other	$30,000	$18,000
Office Supplies	$500	$300

- The Court requested a Court Administrator position in this budget. Since the position has not been created or approved by the Commissioners yet, the position was cut. In addition to the Court Administrator, the Part Time cut was an amount added due to have the Court Administrator.

63-10 Public Defender

General Fund	Request	Approved
Professional Services	$150,000	$175,000
Travel & Training	$20,000	$12,500

- Professional Services were increased due to historical levels of need. Travel was reduced also based on need.

Public Defender User Fee Fund
No changes from requested budget

64-10 Probation

General Fund	Request	Approved
Full Time Employees	$1,196,403	$1,176,841

Probation User Fee Fund	Request	Approved
Full Time Employees	$182,996	$151,249

- There have been staff changes since the budget requests were initially made. All employees except for four are paid from the General Fund. A redistribution of employees paid from each fund was made which

lowered the cost to each fund. The lower paid new Probation Officers were shifted to the User Fee Fund since it is facing financial distress.

65-10 Magistrate

General Fund
No changes from requested budget

65-20 IV-D Magistrate

General Fund
No changes from requested budget

70-10 Circuit Court

General Fund	Request	Approved
Psychological Services	$5,000	$4,000

Alternative Dispute Resolution	Request	Approved
Court Mediation	$0	$16,000

- This Clerk collected fee from divorce cases was previously approved during the year. Appropriation was approved based on historical revenue estimates.

Jury Pay Fund
No changes from requested budget

71-01 Superior Court 1

General Fund	Request	Approved
Full Time Employees	$85,696	$84,265
Part Time – Other	$4,000	$3,000
Evaluation Services	$3,000	$2,500
Other Professional Services	$3,000	$1,500

Jury Pay Fund	Request	Approved
Jury Expense	$0	$10,000

71-02 Superior Court 2

General Fund	Request	Approved
Overtime	$10,000	$8,000
Pauper Attorney	$15,000	$18,000
Medical Examinations	$5,000	$3,000

- Changes in appropriations as recommended by Judge Meyer.

Jury Pay Fund
No requests made or granted from the Jury Pay Fund

71-04 Superior Court 4

General Fund
No changes from requested budget

Jury Pay Fund	Request	Approved
Jury Expense	$2,000	$0

- Jury expense was requested in both the General Fund and the Jury Pay Fund and it is needed only in one place. Cut made from the Jury Pay Fund.

71-05 Superior Court 5

General Fund	Request	Approved
Evaluation Services	$5,000	$3,000
Law Book Subscriptions	$5,000	$0
Jury Expense	$0	$5,000

- An appropriation was requested from Law Book Subscriptions in error, the intent was to appropriate for Jury Expense.

Jury Pay Fund
No requests made or granted from the Jury Pay Fund

71-06 Superior Court 6

General Fund	Request	Approved
Pauper Attorney	$2,000	$1,500

Jury Pay Fund
No changes from requested budget

72-03 Superior Court 3

General Fund	Request	Approved
Medical Supplies	$18,000	$12,000
Institutional Care	$275,000	$295,000
Equipment Lease	$55,000	$35,000

73-10 CASA

General Fund
No changes from requested budget

GAL Grant
No changes from requested budget

80-00 Highway Department

Cumulative Bridge
No changes from requested budget

Highway (MVH)
No changes from requested budget

Local Road & Street
No changes from requested budget

Excise Surtax
No changes from requested budget

Wheel Tax
No changes from requested budget

Highway Project Fund
No changes from requested budget

90-10 Health Department

General Fund	Request	Approved
Attorney Fees	$9,000	$6,000

94-10 Employee Insurance

General Fund
No changes from requested budget

Solid Waste District

Solid Waste General Fund
No changes from requested budget
Motion to approve the budget as submitted by Councilmember Underwood, seconded by Councilmember Winger, the budget was unanimously approved.

At the conclusion of the 2016 Budget Hearings, President Williams asked Auditor Plantenga summarized the proceedings as follows:

- County General Fund and COIT Fund Revenue projections from July – December 31 were increased by $266,860.
- County General Fund and COIT Fund Revenue Projections for 2016 were increased by $295,456.

- County General Fund and COIT Fund 2016 Budgets were reduced by $761,546.
- The Budget reflects a 2% salary increase for all Full Time Employees, Appointed and Elected Officials.
- The budget reflects a 10% increase to Health Insurance appropriations.

With the Budget and Revenue adjustments made over the two days of budget hearings, the summary of budget is as follows:

	General Fund	COIT Fund
18 Month Expenditures	$50,632,097	$14,261,675
18 Month Revenues	$33,942,776	$15,924,616
Operating Balance	$7,000,000	$1,500,000
Requested Tax Levy	$23,689,321	$0
Working Maximum Levy	$27,498,759	
Est amount over the allowable Maximum Levy	$344,872	
(Amount needed to be cut)		

Alternative Budget Calculation (2016 Revenue & Budget only):

General Fund 2016 Total Revenue	$32,676,711	$8,655,120
General Fund 2016 Approved Budgets	$34,434,315	$9,041,867
Amount Revenue Exceeds Budget	$1,757,604	$386,747
General Fund 2016 Total Revenue	$32,676,711	$8,655,120
95% of General Fund 2016 Approved Budgets	$32,712,600	$8,589,770
Amount Revenue Exceeds Budget	$35,889	-$65,350

The County Council will meet at 6:30 P.M. in the Tippecanoe Room on Monday September 28, 2015 for public input concerning the budget and discussion and approval of the budgets of other taxing units within Tippecanoe County. Final approval of the County Budget will be conducted at the regular Council Meeting on October 13, 2015 at 8:30 A.M.

The meeting was adjourned.

Robert A. Plantenga
Tippecanoe County Auditor

David R. Williams, President

John R. Basham II, Vice President

Bryan E. Metzger

Sally J. Siegrist

Kevin L. Underwood

absent

Kathy Vernon

Roland K. Winger