

TIPPECANOE COUNTY COUNCIL

MEETING MINUTES

TUESDAY, August 10, 2021

8:30 a.m.

Tippecanoe Room, Tippecanoe County Office Building
20 N 3rd Street, Lafayette, Indiana

Councilmembers present: President Kevin Underwood, Vice President John Basham, Barry Richard, Ben Murray, Kathy Vernon, Lisa Dullum, and Jody Hamilton.

Others present: Attorney Doug Masson, Auditor Robert A. Plantenga, and Recording Secretary Jennifer Wafford.

I. Call to Order and Pledge of Allegiance

President Underwood called the meeting to order and led the Pledge of Allegiance.

II. Auditor's Financial Report – Bob Plantenga

The 2021 Financial Statement shows a General Fund beginning cash balance of \$14,988,895. The projected miscellaneous revenue, property taxes, and deductions for circuit breakers, leave the total funds available at \$66,739,081. After deducting encumbrances, the 2021 Budget, and the Minimum balance established by Council, the beginning net balance is \$6,120,963. In 2021, there have been miscellaneous expenses in the amount of \$136,084, and appropriations approved in the amount of \$1,676,422. The available balance for appropriations is \$4,308,457. The August request for General Fund appropriations total \$42,413.

The Revenue Report highlights: The Sheriff-Inmate House (0411) line shows the receipt of the annual payment received from the State, in the amount of \$574,764.54. As of the end of July, the balance received in this line was \$738,189.54, which is more than the 2021 budgeted amount of \$591,000.

The Fund balances shows: The General Fund (1000) shows an ending balance of \$15,926,138.77. This amount includes July receipts of around \$2.1 million, with disbursements in the amount of around \$4 million. The County Self Insurance Fund (4709) shows a disbursement of \$1 million, which was used to help set up the County Self Worker's Compensation Fund (4718). The County will now be self-insured for worker's compensation claims, which is why there was a need for this moving of funds. Currently, the minimum balance for Fund 4709 is \$3 million. The Auditor noted there might be a need to change that amount soon. The County Health Insurance Fund (4710) shows an ending balance of \$8.8 million dollars, with about \$100,000 more being received than disbursed from the fund for July.

III. Treasurer's Report – Jennifer Weston

The Account Balances and Interest Rates report was distributed and shows an account balance of \$143,344,505.06, with a total interest of \$84,794.35. The General Fund received \$56,124.48 of the total interest for July.

The Treasurer notes that the American Rescue Plan Act Fund (8950) no longer retains its own interest, and the money that would go in that fund is now directed to the General Fund (1000). There was about \$12,000 of interest for July that went to the General fund.

The total interest accumulated for 2021 to date is \$456,109.89.

IV. Public Comment on Agenda Items – None

V. Resolution 2021-25-CL, Approving Issuance Bonds & Appropriations

Attorney Jud Barce advised that the Library had purchased adjacent real estate to the existing Library, to build an addition that would have some meeting rooms. He advised that he would have the Library director provide information on the recent demand for meeting rooms because there has been unusually high use of the Library, especially during the past two years. An additional aspect of this

project is the property that was next door was an old gas station and has been used for storage for the last 50 years. The owners of that property were trying to put it on the market, and the Public Library developed an interest in it. The Library made arrangements to purchase the property from the owners for \$1. Attorney Barce advised that the Library had an environmental survey completed prior to purchase, and there was some contamination from a leaking underground storage tank. The Library would qualify for a grant to remove those tanks and so they could provide something that the current owner was not going to complete on that property. The property is located at the main downtown intersection of Otterbein and is located near the new town hall.

Latisha Provo, Director of Otterbein Public Library, advised that in the 5 years she has been with the Library, they have grown both in new patrons and in-person visits. She noted that they were only closed for two weeks during the COVID pandemic. During COVID, they checked out 14,348 items, 52 new patrons, and 90 live and recorded videos available on Facebook and YouTube. Their Wi-Fi was available 24/7, and they had e-learners lining the sidewalks, curbs, and sitting in parked cars accessing the Wi-Fi resource. They offered 234 in-person programs, with the biggest programs being Halloween and Christmas. The conference rooms were used 88 times by 2,368 patrons for various meetings. She stated that to say the Library is limited in conference room space would be an understatement. The Library hopes to use the new space to teach esports and have 3D printing capabilities for high school students.

Sean McGill, BakerTilly, advised that the Otterbein Public Library will be requesting the Council approve the issuance of bonds in the amount \$1.37 million. He distributed a printed presentation that summarizes the financial parameters that are included in the resolution. Mr. McGill provided some background on the Library, advising that they have one outstanding bond. This is a First Mortgage refunding bond that was issued in 2013. The payments for the bond in 2020 and 2021 are around \$95,000, and for 2022 will be around \$70,000. The bond will fully mature in 2022. Mr. McGill noted that page four of his presentation shows a calculation of general obligation bonding capacity. The Library's general obligation bonding capacity is approximately \$650,000, which is insufficient to meet the needs of the Library's desired project. This is the reason that the Library is looking at issuing First Mortgage Bonds similar to the ones they had refunded in 2013. The repayment terms for this bond would be 19 years and 1 month. They have assumed cost of issuance and underwriter discount for the project of not to exceed \$182,125, which leaves approximately \$1.187 million available for construction and renovations. They are estimating annual debt lease rental payments of just above \$100,000 through 2039, with the remainder being paid in 2040.

Councilmember Dullum noted that Mr. McGill had mentioned that he was expecting the net assessed evaluation to be flat. She asked if that was what had happened in the past and what the trend has been? Mr. McGill advised that the trend had been growth, but they assumed no growth just to be ultra-conservative.

- Councilmember Vernon moved to approve Resolution 2021-25-CL as presented, second by Councilmember Murray. Motion carried.

VI. Consent Agenda

- Councilmember Murray moved to approve the consent agenda as distributed, second by Councilmember Basham. Motion carried.

A. Approval of Meeting Minutes from July 13, 2021

B. Prosecutor – ICAC Fund 8198FF21

Transfer	\$ 7,144	Travel & Training to Minor Equipment
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C. Prosecutor – HTC Fund 8271CF21

Transfer	\$ 2,995	Travel & Training to Minor Equipment
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D. Health – Emergency Prep Grant Fund 8476SF21

Transfer	\$ 144	Travel & Training to Minor Equipment
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E. Circuit Court – Veterans Treatment Fund 9535SF21

Transfer	\$ 200	Other Professional Services to Educational Materials
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F. Health – Khala Hochstedler

Immunization Grant Fund 8464 / SF22

Grant Appropriation	\$ 18,200	Salaries / Part-Time
	\$ 1,392	Social Security
	\$ 1,000	Office Supplies
	\$ 7,000	Institutional or Medical Supplies
	\$ 27,408	<u>Other Professional Services</u>
	\$ 55,000	Total Requested

G. Clerk – Julie Roush

Clerk IV-D Incentive Fund 8899

Appropriation	\$ 639	Salaries / Full-Time
	\$ 35	PERF Retirement
	\$ 4,238	<u>Health Insurance</u>
	\$ 4,912	Total Requested

H. Probation – David Hullinger

DOC Probation Grant Fund 9512 / CF21

Grant Appropriation	\$ 21,400	Salaries / Full-Time
	\$ 1,637	Social Security
	\$ 2,397	PERF Retirement
	\$ 2,634	Health Insurance
	\$ 142	LTD Insurance
	\$ 109	Life Insurance
	\$ 398	Worker's Compensation
	\$ 15,000	<u>Other Professional Services</u>
	\$ 43,717	Total Requested

VII. Sheriff – Robert Goldsmith

LIT Public Safety 1170

Transfer	\$ 41,900	LIT Full Time to LIT Safety Equipment
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- Councilmember Vernon moved to approve the appropriation as presented, second by Councilmember Hamilton.

The transfer request is for the Sheriff's Department to purchase new AED's. A number of the current AED's are either outdated or not working. The department has around 40 old devices to trade in. If new AED's are purchased by September 30, 2021, the company will give the County a \$300 credit per device, saving the County around \$12,000.

President Underwood asked if there were any additional questions or comments. Hearing none he called for the vote. Motion carried.

VIII. Additional Appropriations:**A. Superior Court 2 – Steven Meyer**

1. General Fund 1000

Appropriation	\$ 15,000	Jury Expenses
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- Councilmember Dullum moved to approve the appropriation as presented, second by Councilmember Richard.

The appropriation is cover additional jury expenses. Previously, they had an approved appropriation for \$10,000, which is their normal annual appropriation amount. This year they have

exhausted both funds and are down to \$800. So far, there have been 11 jury trials conducted this year. In 2020, at the height of COVID, they were able to conduct 10 jury trials. In 2019, they conducted 11 jury trials for the year. So, they are on pace to exceed the historic pattern of jury trials this year, as they have 12 more scheduled for the year.

President Underwood asked if there were any additional questions or comments. Hearing none he called for the vote. Motion carried.

B. Sheriff – Robert Goldsmith

1. CLAF Byrne Fund 9144

Appropriation	\$ 7,062	Safety
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- Councilmember Vernon moved to approve the appropriation as presented, second by Councilmember Basham.

This appropriation is for funds to purchase 14 personal locator devices for Project Lifesaver. Each device cost about \$450. Project lifesaver is a program that was started under Commissioner Brown and is for at risk children and adults that tend to wander away. The parents can contact the Sergeant Cree and discuss with him if they are eligible for the program. If the individual qualifies, they put a transponder on their wrist and if they wander off an alert goes out to all the members on the team to help them locate the missing individual. The Sheriff's office is currently out of locators, and there are 10-15 people on a waiting list for these devices.

Councilmember Hamilton asked how many are being used with 10 – 15 people waiting on devices? Sheriff Goldsmith advised that there are about 27 devices in use.

President Underwood asked if there were any additional questions or comments. Hearing none he called for the vote. Motion carried.

C. Coroner – Carrie Costello

1. General Fund 1000

Appropriation	\$ 25,000	Salaries / Other Wages
	\$ 1,913	Social Security
	\$ 500	Office Supplies
	\$ 27,413	Total Requested

- Councilmember Vernon moved to approve the appropriation as presented, second by Councilmember Murray.

This appropriation is to pay the Deputy salary. So far in 2021, there have been 334 cases accepted by the Coroner's office. In 2020, there were 385 cases accepted for the entire year. In comparison to last year, the Coroner's office expects to exceed the accepted case load for 2021. The Office supplies requested are for COVID test. The Coroner's office is having to test to make sure the deceased individuals are not COVID positive before starting an autopsy on them, if they are suspected to have COVID. These tests are then having to be FedExed to Indianapolis for processing. The Coroner is working with one local hospital to see if those tests can be processed locally.

President Underwood asked if there were any additional questions or comments. Hearing none he called for the vote. Motion carried.

D. Health – Khala Hochstedler

1. Donation Fund 4118

Appropriation	\$ 367	Other Professional Services
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- Councilmember Murray moved to approve the appropriation as presented, second by Councilmember Basham.

This appropriation is to cover the cost of a hotel stay for a quarantined individual. Back at the beginning of the COVID pandemic, the Health Department was awarded a grant from United Way to cover the cost of hotel expenses for either COVID positive patients, or people who had been exposed to COVID for quarantine and isolation. Any remaining funds will be refunded to United Way at the end of the pandemic.

President Underwood asked if there were any additional questions or comments. Hearing none he called for the vote. Motion carried.

2. Vaccine Reimbursement Grant Fund 9170 / FY21

Grant Appropriation	\$ 80,000	Other Professional Services
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- Councilmember Murray moved to approve the appropriation as presented, second by Councilmember Basham.

This appropriation is for expenses related to administering the COVID-19 Vaccine. The Health Department receives reimbursements for COVID vaccines administered. The first does reimbursement is \$28.39 and the second does reimbursement is \$40 for doses administered after March 15, 2021. This grant is based on the State's ability to bill and receive payment from Insurance for the vaccine administration.

Councilmember Murray asked with the money that's reimbursable, will it be just to cover the expenses and costs? Director Hochstedler advised that they are planning on using it for vehicles, because currently they are using their personal vehicles. Councilmember Murray asked if the vehicles would be used to transport equipment, supplies, and patients? Director Hochstedler advised that the vehicles would be used to deliver groceries and provide vaccine clinics. The Health Department is now going off site, because they are having to go to people to provide vaccines for those homebound.

The Health Department is not going to spend any of this money until it is received, because the amount received could vary. It is dependent upon the state receiving reimbursement from Insurance companies for the cost of administering the vaccine.

President Underwood asked if there were any additional questions or comments. Hearing none he called for the vote. Motion carried.

E. Treasurer – Jennifer Weston

1. Co Share Innkeepers Tax Fund 4920

Appropriation	\$ 10,000	Other Professional Services
	\$ 2,500	<u>IFT Transfer Out</u>
	\$ 12,500	Total Requested

- Councilmember Basham moved to approve the appropriation as presented, second by Councilmember Richard.

Treasurer Weston stated that since October 2020, a small committee met to discuss how to implement audits of the Innkeepers Tax. This would not be auditing hotels, it would be auditing the Innkeepers Reports that they turn in to the Treasurer's office. Audits would entail collecting certain documents, inspecting them, and tracing them back to what has been reported in. In 2010 the ordinance regarding the Innkeepers tax was amended to include doing these audits. In the past five years, the collections have grown and there has been an increase in late payments received. The reason to audit is to have accountability and consistency among the hotels and what they are reporting. The Treasurer believes that the overall cost to audit all 40 facilities in the community will be about \$60,000. She wants to be able to start with 3-5 facilities which she feels can be covered by \$10,000. The Treasurer will hire a CPA company to conduct these audits. Depending on what the findings are, they would ask for reimbursement from the hotels. The way it would be structured is, if there are no findings the hotel would not be charged, and if there are findings, they would be charged up to the cost of the audit.

Attorney Masson advised that there was a legislative change in the Innkeepers Tax statute, related to the distribution of the funds. Previously, all the Innkeepers Tax revenue received went out to the recipient agencies. The new statute lowered the DNR's share from 30% to 10%, and the remaining 20% can be distributed as directed by the Tippecanoe County Council. The

Council has another request coming before them today to consider, for a marketing project. The Council will also be asked to consider a resolution that has amounts requested by the Treasurer going to the Treasurer, and the remainder going for the Community Marketing project for a period of years.

Councilmember Vernon stated that the Treasurer and her Chief Deputy have spent a lot of time working on this audit project, and it takes the pressure off the other agencies that receive this money, from having to contribute to pay for the audits. The \$2,500 appropriation is to reimburse the County for the Attorney's time on this project.

President Underwood asked if there were any additional questions or comments. Hearing none he called for the vote. Motion carried.

F. Auditor – Robert Plantenga

Drug-Free Community Fund 1148

Appropriation \$ 178,757 Other Professional Services

- Councilmember Basham moved to approve the appropriation as presented, second by Councilmember Richard.

This appropriation is for monies that are collected by the Clerk from court proceedings. The money goes into this fund, and then the Drug-Free Coalition uses this money to award grants. The total requested is to cover the grants to several agencies and programs, and other disbursements that will be made from this year's collections.

President Underwood asked if there were any additional questions or comments. Hearing none he called for the vote. Motion carried.

IX. Committee Reports – None

X. Other Business

~2022 Budget Hearings begin 08/24/2021 @ 8:30 am / Evening Public Hearing 09/02/2021 6:00 p.m.

XI. Unfinished/New Business

A. 2021 Council Appointment:

- i. An appointment is needed from Council to replace Former Councilmember Rolland Winger on the Area Plan Commission and WREC board, with Jody Hamilton, his replacement on Council.

- Councilmember Murray moved to nominate Jody Hamilton to the Area Plan Commission and WREC Board as presented, second by Councilmember Richard.

B. Adjustment to an Approved item on the July Council

- i. Auditor Plantenga advised that the Health Department had a transfer approved, on the consent agenda, at the last meeting. However, in between the submittal and the Council meeting, some of the funds were spent which resulted in a smaller transfer. The Part-Time that was requested was \$2,345 which should have been \$1,682, and the Social Security that was requested was \$179.00 which should have been \$128. These funds were transferred down to Office Supplies.

- Councilmember Murray moved to approve the transfer as presented, second by Councilmember Basham.

C. The Sheriff's Commissary Report for January 1st, 2021 – June 30th, 2021 was submitted to the Council.

D. DLGF 2022 Property Tax Levy & Property Tax Cap Impact Report

- i. Auditor Plantenga advised that there is a statute that says the Council may go over the maximum levy increase for the next year and the tax cap credits for the next year. All of the taxing authorities have been notified, but none are present to comment on this topic. The growth quotient for 2022 is 4.3%. All levies statewide will go up by 4.3%. If the levy goes up by 4.3% and the assessed value goes up by 5.5%, overall the amount of taxes should go down marginally.

- ii. The Tax Cap Impact report shows the estimated impact of credits to the County to be \$1,783,600.

E. Innkeepers Tax Presentation and RES 2021-31-CL:

- i. Scott Walker, Greater Lafayette Commerce, spoke regarding the marketing coalition created to focus on bringing businesses and individuals to the area, to help the County reach its population and economic development goals. The Coalition understood that a true marketing campaign would cost millions and that there was a need to find additional funding sources. After some Legislative discussions over the last few years, it was determined that 2021 was the budget year they would want to address the 30% that was going to the Department of Natural Resources. This year they hired consultants in Indianapolis to help with the discussion, found sponsors, and State Senator Buchanan and State Senator Alting to sponsor a revision to the Innkeepers Tax. They were successful in that process and securing 20% coming back to Tippecanoe County, with the idea that it would be used for the Marketing Campaign, as well as the audit procedure. The goal of the Marketing Campaign is to attract new talent to the community, as well as engage with business leaders as they come into the community. In the community, there are many open job postings, and with the impact of COVID, there is not enough talent locally to fill them all. The budget for this project is \$437,000. Letters of support for this campaign were received from Wabash National, Subaru of Indiana, Franciscan Health, Kirby Risk, Visit Lafayette / West Lafayette, GE Aviation, Purdue University Office of Engagement, and Indiana University.

Councilmember Hamilton congratulated Scott and his team for the hard work put into this campaign.

Councilmember Murray asked for clarification if the budgeted amount being asked for was \$437,000? He states with the resolution being a multiyear contract, assuming an increase in revenues, there is a potential to bring in more than the \$437,000, and maybe the money above that could be used in a different approach. Scott advised that the budget their anticipating over 2 years would be the \$437,000 and any money above that received, would be at the pleasure of the Council on how to distribute.

- i. After discussion regarding the use of any funds over the \$437,000, an amendment was made to the Resolution 2021-31-CL. The amendment was that after distributing the amounts, if any allocated to the Treasurer and General fund for the year 2021, the remainder of money and said fund should be distributed to GLC to promote the community marketing in Tippecanoe County. This will help to enhance the economic development of the county, and for years 2022 and 2023, the remainder of the money and said fund shall be so distributed, not to exceed \$437,000.
 - Councilmember Murray moved to approve RES 2021-31-CL as ammende by Counsel, second by Councilmember Vernon.

XII. Commissioner FYI

Commissioner Murtaugh advised that there would be a Department Head lunch on August 26, 2021 @11:30am in the Tippecanoe Room.

Commissioner Murtaugh stated that the first Legislative agenda committee meeting is coming up, and if the Council has any issues, they feel need addressed, they can reach out to him about them. He acknowledges there will be some issues regarding the Highway Department utilities that will be addressed.

Commissioner Murtaugh noted that Alan Nail officially retired at the end of July from the Parks Department. He states that Alan will be sorely missed, not only as a department head but as a friend to the County. He wishes Alan the best in retirement. Commissioner Murtaugh introduced Randy Lower as the new Parks Department Head.

XIII. Public Comment

Councilmember Dullum asked if there was any update on the American Rescue Plan funding?

Commissioner Murtaugh advised that he and Auditor Plantenga had a meeting with a company that is putting together information on how they can help the county with that plan. Once that information is received, there will be a committee meeting to discuss next steps. Commissioner Murtaugh advises

that the directions received from the US Treasury on approved usage is ever-changing and that there would not be a plan in place before budget hearings. Commissioner Murtaugh advised that the only thing being discussed about the funding in relation to budgeting, was the actual lost revenue. He advised that it appears the total lost revenue will be \$0.

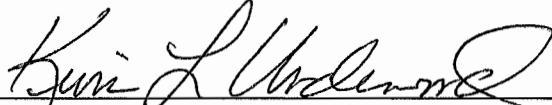
Auditor Plantenga advised that the State Board of Accounts directive on the lost revenue, was to compare 2020 revenue as a whole to 2019. In 2020 the County started receiving the LIT Public Safety Tax, and as a result that skewed the revenue comparison. It hindered the capture of lost revenue for 2020, because the revenue as a whole is being considered.

Councilmember Hamilton thanked Andy Cline, for his hard work at the Fairgrounds, during the 2021 4-H Fair. She stated that it was one of the biggest events held in the new building since it opened.

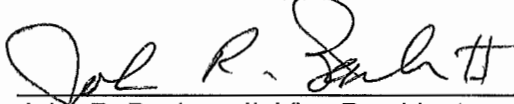
XIV. ADJOURNMENT

- Councilmember Murray moved to adjourn, second by Councilmember Hamilton and the President adjourned the meeting.

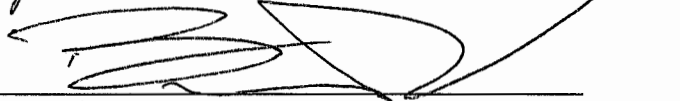
TIPPECANOE COUNTY COUNCIL



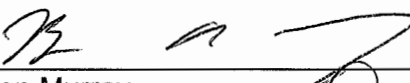
Kevin L. Underwood, President



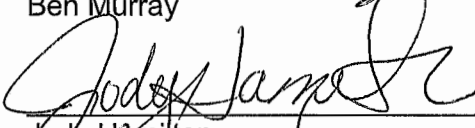
John R. Basham II, Vice President



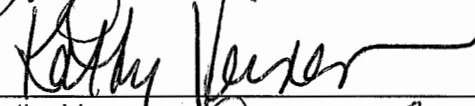
Barry Richard



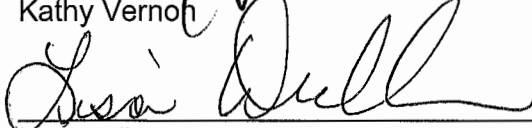
Ben Murray



Jody Hamilton



Kathy Vernon



Lisa Dullum

ATTEST:



Robert A. Plantenga, Auditor 09/14/2021

Minutes prepared by Jennifer Wafford, Recording Secretary