

**TIPPECANOE COUNTY COUNCIL  
BUDGET HEARINGS  
AUGUST 23, 2010**

The Tippecanoe County Council met on Monday, August 23, 2010, Tuesday, August 24, 2010, and September 30, 2010 in the Tippecanoe Room at the Tippecanoe County Office Building. Council members present were: President Andrew S. Gutwein, Vice President Roland K. Winger, Members John R. Basham, Jeffrey A. Kemper, Kevin L. Underwood, and Kathy Vernon. Also present were Attorney David W. Luhman, Auditor Jennifer Weston, and Secretary Kay Muse. Absent was Betty J. Michael.

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

President Gutwein said that with the expected challenges of this year the budget hearing process would be slightly different from previous years. He went on to say that, the \$2,000,000 that needs to be cut from the budget this year is not in itself the problem. The problem is that the departments have turned in flat budget requests. So with no new requests and with the higher health insurance cost coupled with the lower COIT tax revenue it will be a challenge to find those cuts. Councilmember Gutwein said that neither of those items is expected to change in the coming years, adding that unemployment is still high. Taking these issues into consideration the Council must make changes that will have a lasting impact. He went on to say that at times it may seem that the Council is trying to balance the budget on the backs of the county employees, adding that he does not want that to be the perception but realistically 80% of the counties expenditures are personnel-related expenses. Councilmember Gutwein added that Councilmember Betty J. Michael would not be attending today's meeting due to health issues.

Auditor Jennifer Weston stated that the first item on the agenda is for Attorney Dave Luhman to read aloud the ordinance for appropriation and tax rates. This sets out the General Fund, Cumulative Capital, Cumulative Bridge, Reassessment, and the Jail Lease rates as the Council would adopt them.

Attorney Luhman stated the Council is required to adopt an ordinance for appropriations and tax rates on two readings. It will be read and voted on for the first time at this meeting. The Council may discuss the various items in the budget, such as the revenue, expenses, and other items where a consensus is reached with particular matter. If the Council cannot reach a consensus on an item then a request for a motion to take action will be requested and must be approved by a majority vote. There is time between now and the time when the Council on second reading must adopt the ordinance.

Attorney Luhman read the following Ordinance 2010-15-CL for Appropriation and Tax Rates.

Budget Form 4 (Rev. 1985)

**ORDINANCE FOR APPROPRIATIONS AND TAX RATES**

Be it ordained by the County Council of Tippecanoe, Indiana: that for the expenses of the County government and its institutions for the year ending December 31, 2011, the sums of money shown on Budget Form 4-A are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing the same. Such sums herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided for by law. In addition, for the purposes of raising revenues to meet the necessary expenses of County government, tax rates are shown on Budget Form 4-B and included herein. Two (2) copies of Budget Forms 4-A and 4-B for all funds and departments are made a part of the budget report submitted herewith.

Presented to the County Council of Tippecanoe County, Indiana, and read in full for the first time this 23rd day of August 2010.

Attest: \_\_\_\_\_  
 Jennifer Weston, Auditor

\_\_\_\_\_  
 Andrew S. Gutwein, President

Presented to the County Council of Tippecanoe County, Indiana, and read in full for the second time, and adopted this 30th day of September, 2010 by the following vote:

	Aye	Nay
John R. Basham II	___	___
Andrew S. Gutwein	___	___
Jeffrey A. Kemper	___	___
Betty J. Michael	___	___
Kathy Vernon	___	___
Roland K. Winger	___	___
Kevin L. Underwood	___	___

ATTEST: \_\_\_\_\_  
 Jennifer Weston, Auditor

- Councilmember Underwood moved to approve the Ordinance for Appropriation and Tax Rates on first reading, second by Councilmember Vernon; motion carried.

#### ***REVIEW OF ALLOWABLE BUDGET***

Auditor Weston reviewed the contents of the budget packets provided to Council members. An estimated budget for the General Fund of \$39,107,900 was proposed by the various County departments.

#### **Calculation of 2011 Levy - 18 Month Tax Method**

Budget Requests for the year 2011	39,107,900
Anticipated Expenditures from July 1 through Dec 31, 2010	20,098,527
Anticipated Additional Appropriations July through Dec, 2010	429,035
<b>18 Month Expenditures</b>	<b>59,635,462</b>
Cash Balance 6/30/2010	1,090,919
Anticipated 2010 Tax Collections @ 99%	9,122,433
Anticipated Misc Rev from July 1 through Dec 31, 2010	10,538,609
Miscellaneous Revenue Projected for the year 2011	17,266,654
<b>18 Month Revenues</b>	<b>38,018,615</b>
<b>Property Tax Required to Meet Budget Requests</b>	<b>21,616,847</b>
<b>Proposed Operating Balance</b>	<b>500,000</b>
<b>REQUESTED TAX LEVY</b>	<b>22,116,847</b>

Auditor Weston began with four scenarios based on expected assessed valuation and how the tax rate for the General Fund would be determined.

The four scenarios are as follows:

1. unchanged assessed value
2. 10% decrease
3. 5% decrease
4. 5% increase

Auditor Weston stated that the 5% decrease is the most likely scenario, however the rates the Council is being asked to adopt are based on a 10% decrease, thus allowing for any overlooked items. The Auditor's office has received the assessed valuations from the Assessor and is working toward getting those values certified, however, an exact number is not yet available. Various items are added to the maximum levy and we know that the growth quotient is 2.9%. The DLGF has stated that an excess levy can be applied for and is something the Council can consider. The amount of levy that the County can raise is \$21,000,000. The circuit breaker for 2010 was 2.5% of the levy and considering that assessed values are going down and rates will go up, the expected circuit breaker should be around 3% of the levy. For budgeting purposes, it appears that the Council could utilize a levy of \$19.9 million, leaving about \$2.2 million to be cut. The 2010 budget was \$37.3 million which is slightly higher than the \$36.8 million for 2011. Auditor Weston added that she does not expect a 15% increase in the tax rate, adding that it will most likely be around 8%. Councilmember Basham asked to clarify that last years budget was 37.3 million and the Council has a request of \$39.1 million for 2011, and needs to reach 36.9 million to balance the budget; Auditor Weston said that was correct adding that when looking at revenue versus expense the needed cut also comes to \$2.2 million. Councilmember Gutwein stated for clarity that the potential swing in the assessed values impacts the rate, but not the revenue. Auditor Weston said it does not significantly impact the revenue, adding it is a difference of \$19.9 million or \$19.8 million. Auditor Weston added that \$19.6 was used for budgeting purposes adding that she would be comfortable with the Council increasing that to no higher than \$19.8. Councilmember Winger asked what data was used to determine the 5% decrease in property values versus a 10% decrease. Auditor Weston explained that she used gross values received from the Assessor. Gross value went down 5% and the net may not go down that far. Historically there is 1 or 2 percent difference. There was no significant difference in dollars.

### 2011 Proposed Levy to be Raised

	2010 Estimated Net Assessed Value			
	2009 NAV (unchanged)	90% 2009 NAV (10% decrease)	95% 2009 NAV (5% decrease)	105% 2009 NAV (5% increase)
Estimated 2011 Normal Maximum Levy (+2.9%)	21,349,498	21,349,498	21,349,498	21,349,498
Minus Levy Excess	0	0	0	0
Plus Financial Institutions Tax	31,813	31,813	31,813	31,813
Plus Misc Changes - Mental Health	914,453	914,453	914,453	914,453
Plus Misc Changes - Mental Retardation	650,395	585,356	617,876	682,915
Plus Misc Changes - Cumulative Capital Development	1,326,806	1,194,126	1,260,466	1,393,146
Working Maximum Levy	24,272,965	24,075,246	24,174,106	24,371,825
Plus Excess Levy Request*	500,000	500,000	500,000	500,000
Total (Working Maximum Levy plus Excess Levy)	24,772,965	24,575,246	24,674,106	24,871,825
Less:				
Cumulative Bridge Levy (\$0.035 per \$100 AV)	2,276,383	2,048,745	2,162,564	2,390,202
Cumulative Capital Development Levy (\$0.0204 per \$100 AV)	1,326,806	1,194,126	1,260,466	1,393,146

Reassessment Levy (set annually by DLGF) 2.9% incr. ?	315,000	315,000	315,000	315,000
Proposed 2011 General Fund Amount of Levy to be Raised	20,854,776	21,017,375	20,936,076	20,773,477

### **Budget Request for 2011**

		Year	Tax Rate
Budget Requests for the year 2011	39,107,900	2010	0.3053
Anticipated Expenditures from July 1 through Dec 31, 2010	20,098,527	2009	0.2856
Anticipated Additional Appropriations July through Dec, 2010	429,035	2008	0.2312
<b>18 Month Expenditures</b>	<b>59,635,462</b>	2007	0.2354
Cash Balance 6/30/2010	1,090,919		
Anticipated 2010 Tax Collections @ 99%	9,122,433		
Anticipated Misc Rev from July 1 through Dec 31, 2010	10,538,609		
Miscellaneous Revenue Projected for the year 2011	17,266,654		
<b>18 Month Revenues</b>	<b>38,018,615</b>		
<b>Property Tax Required to Meet Budget Requests</b>	<b>21,616,847</b>		
<b>Proposed Operating Balance</b>	<b>500,000</b>		
<b>REQUESTED TAX LEVY</b>	<b>22,116,847</b>		

### ***REVIEW OF GENERAL FUND ANTICIPATED REVENUE***

*Note: Council action by consensus to increase/decrease General Fund revenue line items is shown in Appendix A. Formal budget adoption is to be held October 12.*

Auditor Weston reminded Council members that they should review the second half of 2010 revenues as well as the proposal for 2011. The bottom line total anticipated revenue for 2011 is represented as follows:

	<b>Change 10 to 11 (%)</b>	<b>Change 10 to 11 (\$)</b>	<b>2011 Estimate</b>
<b>Totals</b>	<b>-1%</b>	<b>-467,757</b>	<b>36,866,654</b>
Total Misc Revenue Only			17,266,654
Misc Revenue as % of Total			46.8%
Misc Revenue Change from 2010 Approved			-7.3%

Councilmember Kemper said that he has concerns about the estimated revenue from the last 6 months of 2010. Auditor Weston said that the last 6 months brings in more revenue such as excise, which is received during settlements in July and December and typically is higher in December than July. IV-D reimbursements also generally come in higher in the second half of the year.

County Option Income Tax (COIT) countywide totals have been certified to counties; however, the individual units' certifications have not. Tippecanoe County is receiving a nearly 14% decline in COIT for 2012, which equates to \$2.5 million. The County, as a government unit, will experience about 40% of

this decline. Councilmember Basham inquired whether or not this number could be adjusted to reflect the state of the economy and unemployment rates within the county. President Gutwein explained that the number is provided by the State based on actual income returns from 18 months prior. With the lag in payment to the counties, actual collections are what are certified to the County and the number will not vary. Today's economic conditions will be reflected in the next year or two.

Municipal election reimbursement can vary greatly depending on whether or not Vote Centers are allowed by legislation that may be proposed early in the session next year. If not, precinct elections will be more costly and hence increase reimbursement from the municipalities. There are a number of election expenses that are not reimbursable – the County is responsible for those costs.

Public Defender fees could increase by \$100,000 to \$200,000 as judges assess a public defender fee. Not all of those assessments will be collected. In addition, the reimbursement from the State Commission has increased and another \$50,000 could be anticipated for 2011. Members agreed to increase that line by \$50,000.

Due to changes in the Assistance for Residents in County Homes (ARCH) program, the Villa is anticipating a decrease in payments to the County. Occupancy is increasing, with an average of 10 empty beds. For next year, occupancy is expected to continue to increase.

Councilmember Underwood proposed Probation user fees remain as submitted. While there was a question in regard to increased participants in the system, the economy has proven to make collections of fees more difficult.

Due to an injunction to hold the 2010 per diem for residential placement fees, the per diem for Cary Home is held at the same as 2009 rates. There is uncertainty surrounding the length of term of the injunction; however, Youth Services Director Rebecca Humphrey feels some compromise could be reached to budget for a 2% or 5% decline instead of the 10% which these numbers are based from. She feels comfortable that they will reach the 2010 goal of \$1,400,000.

Sheriff Tracy Brown presented an updated spreadsheet of DOC billings vs. collections to date. There is about a 6 month lag between billing and collection. For example, the billing sent in September represents July costs. DOC is currently paid up through February 2010. Billings average \$140,000 to \$150,000 more recently. In light of that, he is comfortable increasing 2011 anticipated revenue to \$1,500,000 and increasing the second half of 2010 by \$50,000.

### ***REVIEW OF GENERAL FUND DEPARTMENTAL BUDGETS***

*Note: Council action by consensus to increase/decrease General Fund budgeted line items is shown in Appendix B. Formal budget adoption is to be held October 12.*

To begin the expense side of the discussion, President Gutwein asked Human Resource Coordinator Shirley Mennen to give an overview of the health insurance renewal progress and impact of the Wellness Center. Changing the plan could save up to \$400,000. Taking away the Health Risk Assessment (HRA) discount of \$10 per month on premiums could save \$48,000. Bumping the employee share to 20% would save \$825,000; however, the for a median pay level, this cost would account for 25% of the employee's pay. She also mentioned that some plan changes are being changed to incentivize employees to use the Wellness Center.

Councilmember Basham asked about the amount of vacation, sick, and holiday time off for employees and if this amount of time off could be excessive. President Gutwein suggested that the Commissioners set the policies for time off. HR Coordinator Mennen mentioned that it appears coincidental that the amount of maximum accrued time off would cover an employee for short term disability, if needed, before long term coverage kicks in.

Councilmember Winger commented that these are good questions and the Council should be looking at how the policies tie to actual cost, especially considering that at recent council meetings there have been more and more requests for part time due to situations of covering sick and vacation. Councilmember Vernon stated that if the Council is considering policy to cost, council members health insurance should be offered at cost. The cities of Lafayette and West Lafayette do not pay health insurance benefits for council members.

Employee contributions toward insurance benefits are 10% for employee, 11% for employee and spouse, and 12% for employee and family. Those amounts could all be increased or it could be considered to only increase the plans for family and spouse coverage.

A delegation of students from Lafayette's sister city, Ota Japan, attended the Council budget hearings just before lunch. President Gutwein explained the process the Council was undertaking and the purpose. An interpreter was present and translated.

President Gutwein cautioned that as they look at making cuts, be careful not to cut too sharp, because we end up paying for it later; the cuts should be aggressive but also realistic. Councilmember Winger prepared a slide showing various groups that met for the first time this budget year and the respective budget changes from one year to the next.

Council Groups	2011 Proposed GF Budget	2010 GF Budget	% Increase
Property Services	1,360,664	1,403,511	-3.1%
Development	1,485,707	1,479,539	0.4%
Courts	1,464,324	1,255,912	16.6%
Court Related Services	6,400,256	6,160,564	3.9%
Juvenile Services	3,042,395	3,042,792	0.0%
Public Safety	9,545,232	9,439,126	1.1%
Commissioners	8,296,150	8,454,601	-1.9%
Other	7,513,172	6,083,682	23.5%
Grand Total	39,107,900	37,319,727	4.8%

Discussion with Assessor Samantha Steele focused on the status of reassessment and the balancing of the Reassessment fund with work on reassessment. Questions surrounding travel and training and printing costs were discussed.

Clerk Linda Phillips mentioned many court fines and fees are uncollectible due to the nature of prison sentences and lack of assets. Councilmember Basham asked if liens could be put on property in order for

the County to recoup some expenses. This could be looked at in cases where property is owned and has some value.

Prosecutor Pat Harrington offered up a vacant Secretary position. The balance of Diversion funds was noted as:

Fund 260 \$442,221

Fund 261 \$323,272

The grant for the Fatal Alcohol Crash Team (FACT) position has gone away and Pat would like to see the position funded elsewhere – either the General Fund or diversion. He prefers the position be moved to the General Fund with a possibility the State may divert user fees to the State and then more expenses would need moved to General Fund. Council members chose to use Diversion at this time and will deal with any changes as they become a reality. Prosecutor salaries include longevities and DPA increases. Total increases equal approximately \$70,000 and DPA changes amount to \$57,986.

*President Gutwein called to reconvene Tuesday, August 24 at 8:00 a.m. At the continuation of hearings on August 24 the amount yet to cut was \$1,008,231.*

Councilmember Kemper opened discussion of court budgets by stating that one item of continued discussion amongst judges has been the request for a Court Administrator position. Two duties of this type of position would be to procure grants and to aggressively pursue collections. The position would pay for itself; however, in light of the fact that budgets are tight and some positions may be eliminated this year, Councilmember Kemper suggested the Council is not in a position to add positions. If it could be done, it would be in place of other positions and the judges didn't feel they could give up other positions. The positions of Court Administrator and Assistant Administrator were removed from the Ancillary budget. Also, a regular part time floating court reporter was removed from the Ancillary budget. None of these positions had been created by the Board of Commissioners.

Public Defender Amy Hutchison offered up reductions at the request of Councilmember Kemper. Revenue was re-addressed as Amy explained the implementation of judge's ordering public defender fees to be reimbursed back to the County. The Council chose to be conservative and monitor these receipts instead of optimistically increasing revenue \$100,000 - \$200,000. Many of the public defender line items were cut with the idea that Amy could come back for appropriation or use Fund 555 User Fee revenue.

In review of the Probation budgets, Council spent considerable time looking at sustainability of user fee funds 510 and 511. In past years the adult and juvenile expenses were spread between the two funds based on availability of cash and then recently re-distributed to show purely adult and purely juvenile receipts and expenditures. Adult receipts supplement juvenile expenditures. Councilmember Underwood asked to see the cash flow of the two funds as follows:

#### Adult User Fee Fund 510

	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actuals	2010 Net Budget	2011 Budget Request
Beginning Cash Balance	232,085	230,993	146,132	183,043	185,479	195,826	199,970	126,913
Receipts	284,734	219,775	275,796	264,072	249,062	283,167	314,724	304,200
Disbursements	285,825	304,637	238,885	261,637	238,714	279,023	387,781	218,905
Ending Cash Balance	230,993	146,132	183,043	185,479	195,826	199,970	126,913	212,208

## Juvenile User Fee Fund 511

	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actuals	2010 Net Budget	2011 Budget Request
Beginning Cash Balance	52,673	71,298	90,140	118,502	161,588	171,878	162,420	(252,487)
Receipts	69,109	83,886	116,215	120,677	115,904	138,175	128,502	86,000
Disbursements	50,483	65,044	87,853	77,591	105,615	147,633	543,409	467,637
Ending Cash Balance	71,298	90,140	118,502	161,588	171,878	162,420	(252,487)	(634,124)

The net 2010 ending cash balance between the two funds will end up around \$126,000 in the red. Council members asked Chief Probation Officer Kipp Scott to come back with a plan for operating within budget by the end of 2010 and into 2011.

Chief Probation Officer Kipp Scott suggested the slight declines in revenue are more likely due to difficult collections, rather than a lower number of participants in the system.

Regarding Probation's General Fund budget, part time was discussed. Superior Court 3 has a line item "youth center operations" from which \$42,000 was given to Probation for part time. The process to move this money has been that the judge writes a check from Superior Court 3, the check is deposited in one of the Probation funds and then appropriated. Auditor Weston is asking that the budget be appropriately established at this time by reducing the Superior Court 3 budget and increasing the Probation budget to eliminate the aforementioned process. President Gutwein agreed that if the use of the money has been decided as part time, then it should be budgeted within the department it will be used. (\$41,000 was the actual amount transferred for 2011.)

Judge Rush offered further cuts from secure detention (DOC) line item in the amount of \$65,000, bringing the total reduction from the current year to \$100,000. She asked to maintain some of the youth center operations line for a project Rebecca was working on but did not have concrete numbers yet.

Council began the review of other budgets with the General Fund within \$500,000 of balancing revenue vs. expenses.

### **REVIEW OF ALL OTHER BUDGETS**

*Note: Council action by consensus to increase/decrease budgeted line items for non-General funds is shown in Appendix C. Formal budget adoption is to be held October 12.*

Commissioners' Assistant Frank Cederquist described projects from the Cumulative Capital Development fund as proposed by the Commissioners. Some projects include the following: carpet in courthouse, improvements to Ross House, AC and boiler replacement at the Villa, asphalt for parking at the fairgrounds, bullet proof vests for the Sheriff department, sidewalk repair at Cary Home, and repairs to the retaining wall around the courthouse.

Highway Executive Director Opal Kuhl discussed all highway budgets including MVH, Local Road and Street, and Cumulative Bridge. She distributed a document showing her originally submitted budget with a list of cuts/adjustments upon further review of her revenue streams. A new bridge inspection contract has been signed, which increased in amount, however, the budget has been reduced because it will be spread over a four year period. Two larger bridges will be under construction, 231 and Lindberg, over the next few years as part of the 10 year plan. MVH revenue has gone from \$4.2 million to \$3.1 and is taking the hardest hit. Local Road and Street (LRS) revenue has gone from \$887,000 to \$849,000. She believes the declining receipts will hit bottom around 2012. This is when INDOT will have used all of the toll road proceeds and may try to absorb more of the gas tax. She plans to make the budgets balance by

making cuts and shifting some of the expenses between funds. LOHUT, or wheel tax, usually generates \$1 million in revenue and the budget has remained constant at \$900,000. Director Kuhl mentioned that the only way to increase revenues right now is to look at funding from EDIT or increase the wheel tax, which she doesn't believe the Council is in favor of right now.

President Gutwein noted the Rainy Day balances, but suggested even though it appears to be raining, it could get worse. Members agreed to leave balances where they stand for now.

President Gutwein asked the Recorder if any salaries of the elected position or full time positions could be paid from the Security ID fund used to redact social security numbers. Recorder Oneta Tolle explained that almost all of the work has been outsourced and the funds will pay for the contract. This project is in conjunction with the imaging project paid from the Record Perpetuation fund. Members asked if the redacting project could be supervised by an employee and hence part of the employee's salary paid from the ID fund. Recorder Tolle was not inclined to do so because the project is not underway.

Councilmember Vernon asked about the \$5,000 part time included in that budget – is it a new person? Members would like to see current staff do this work and charge the expense to this fund. Attorney Luhman explained that the money can be used to “maintain and implement technology”. Ultimately, without proving a full time position or any portion could be paid from this fund, members opted to reduce the part time request to \$0.

Sheriff Tracy Brown noted the E-911 budgets were pushing \$2 million a few years ago and they have worked with the Wireless Board to improve revenue and have also cut expenses. Adjustments have been made so it continues to be sustainable.

Surveyor Zach Beasley explained the various budgets under the Surveyor and gave a brief history of some of the funds as they were intended to be used. Phase II fees and policies continue to be pursued, particularly charging between governmental entities.

In regard to Economic Development funds (EDIT Fund 301), members cautioned to monitor the cash balance to make sure projects don't exceed availability. EDIT funds corner stone perpetuation, GIS, the parking garage bond payment, and the current reassessment contract. It is also funding some drainage projects and has funded road improvements in the past.

Councilmember Kemper mentioned the struggles of Court Services over the past year and cuts that have been made to sustain the programs. Personnel cuts have been made and additional cuts may be necessary before the end of the year. Much like Probation, Court Services has two funds that are used to supplement each other. Director Cindy Houseman will be meeting with HR Coordinator Mennen in the near future.

General Fund position cuts and changes during hearings are as follows:

Position Changes	General Fund
Villa Dishwasher	23,257
MIT System Coordinator	34,097
TEMA Deputy Director	30,144
Area Plan Draftsperson	35,418
Building Permits Inspector	40,492
Cary Home Adolescent Care Specialist	29,821
Clerk Child Support	27,238
Commissioners Accounts Payable	25,436
Maintenance Custodian	23,598
Prosecutor Attorney	52,260
Prosecutor Secretary	27,702
Extension Program Assistant	29,758
Recorder UCC Supervisor (moved to RP Fund)	37,580
Probation Officer (moved from User Fee Fund)	-35,543
Total	381,258

President Gutwein outlined the outstanding work items: Probation, Court Services, and General Fund. HR Coordinator Mennen discussed some of the County's benefit consultant's ideas for cuts – definitely move forward with the clinic. It has been shown that there is potential savings of approximately 2:1 for dollars spent. It greatly depends on utilization. The County conducted an employee survey to gauge potential participation. Results indicated employees are overwhelmingly in favor. Councilmember Basham pointed out that 58% of employees did not respond. Discounted services at the clinic include labs and drug and alcohol screenings. That option could save some departments who conduct screenings regularly. Generic drugs will be at no cost to employees.

Changes to the structure in benefit plan need to be altered in conjunction with the clinic. Bumping the employee percentage share of premium is another option, as mentioned earlier. Much of the clinic has been modeled after Fairfield Manufacturing. Their clinic opened in May. Commissioners are seeking support of the clinic before moving forward. Commissioner Murtaugh mentioned plans have been drawn and they would like to proceed. Construction costs are budgeted for the current year, including equipment at \$100,000.

The clinic is proposed to follow a twenty four hour clinic model. Twenty professional hours and twenty-four hours for an RN and Medical Assistant is to be available, to be adjusted based on need. The budget should call for \$50/per employee per month for service and supplies. The contract is a three year contract. Approximately \$345,000 per year included in the health insurance line will fund the clinic.

HR Coordinator Mennen noted that she has requested data from CIGNA to see how many MRI's and what utilization is necessary to see a return of the \$445,000 investment. Numbers may not come in before a contract is signed if we want to have clinic in place by January 1. President Gutwein asked for consensus. Councilmember Kemper gave positive feedback. Councilmember Winger offered support and also suggested marketing to employees in order to obtain the return on investment we think is possible. Other savings are outlined as follows:

Possible Plan Changes	Est. Savings
Eliminate dental & vision, voluntary replacement plan	\$310,000
Deductible \$500 to \$1000	\$400,000
HRA reduction \$120/yr	\$48,000
Change premium share (20%)	\$825,000
Eliminate subsidy - metabolic screening	\$412,000
Co-pay changes (already done)	
Regular Part Time - increase share	
Part Time - increase share	

Commissioner Murtaugh explained the pay charts and the wage study recently implemented. Some employees are considered “frozen” because the current charts are not paying market wages. If frozen employee salaries were reduced to the new charts, it would be a savings of \$510,000.

Councilmember Vernon suggested giving employees current holidays off, but taking away pay for those days. A question of whether or not the County would be obligated for unemployment is still in the air.

Council members decided on Thursday, September 30 at 1:00 in the afternoon for a work session to address Probation and Court Services. Then an evening public meeting will be held September 30 at 6:30 p.m.

#### ***PUBLIC COMMENT***

President Gutwein announced that the public may comment on the budget at this time and also introduced Director Dawn Boston from Wildcat Creek Solid Waste District, which also advertised conducting their public hearing at this time with the County Council.

No public comment was given.

Councilmember Kemper moved to recess until September 30 at 1:00 p.m., second by Councilmember Underwood; motion passed.

To open the work session, Auditor Weston stated that with COIT numbers now certified, the total gap of balancing the General Fund is now \$147,614. It was suggested that unemployment be increased to cover the cost of three or four positions that have been cut, but are not currently vacant. An estimate provided was \$25,000.

Commissioners talked about position cuts. One additional cut is the reduction of a full time position at the Extension office, with the addition of some part time funding to make up for it.

Probation needs to add some expenses back to the General Fund, but has worked hard to mitigate that impact. Two positions are being cut with no reduction in current services. Essentially the impact to the General Fund is the cost of one position at approximately \$62,000. Probation was asked to keep the expenses of Funds 510 and 511 to a total of \$400,000 to \$450,000; \$278,000 for adults and \$115,000 for juvenile. If legally allowed, the two funds may be combined to simplify cash flow.

The Commissioners presented the following options for Council to consider:

Options for 2011 Budget		
Presented by Tippecanoe County Board of Commissioners		
as of September 30, 2010		
	Total Savings	General Fund Only
<b>Health benefit changes</b>		
Specific stop loss from \$200,000 to \$250,000		
Co-pays from \$25 to \$35 - urgent care \$25 to \$50	\$400,000	\$333,320
Labs 20%, subject to deductible and 50%		
Eliminate HRA discount \$120/yr	\$48,480	\$40,560
Deductible: Network from \$500 to \$750	\$200,000	\$167,640
Non-Network from \$1,000 to \$1,250		
Employee share from 10, 11, 12% to 11, 12, 13%	\$86,000	\$63,838
<b>Salary changes</b>		
142 frozen wages as a result of 2008 Study	\$369,201	\$302,944
high	\$6,383	
low	\$58	
average	\$2,600	
recommend 2 year phase-in from old charts to new	\$184,600.50	\$151,472
high	\$3,191.50	
low	\$29	
average	\$1,800	

Members proposed considering the first three items on the list as high priority.

Public Defender Amy Hutchison was asked about the health insurance benefit as a means to hire and retain part time attorneys. She feels the benefit is a compromise to the other option of paying high hourly rates for the same services if the attorneys are contracted rather than employees of the County. If the benefits are taken away from her regular part time staff, she feels most would leave employment with the County and judges would be forced to order costly pauper attorney counsel.

In a prepared, written statement Councilmember Vernon made several points regarding County Council health insurance. She noted that the Council has asked each department head how they are spending taxpayer dollars effectively and efficiently. Is funding health insurance an effective and efficient way to use taxpayer dollars? Part time employees are not eligible. Council is a part time position. She spoke to each County Commissioner to clarify that she is not asking for the insurance to be taken away, but feels a change in policy to allow it to be purchased at 100% of cost should be implemented. Currently \$97,000 is budgeted for this benefit for Council members. Other counties have eliminated it, such as Carroll County. Councilmember Vernon made a motion to eliminate from the current budget \$97,000, second by Councilmember Basham. President Gutwein asked for further discussion.

Councilmember Winger said it is difficult to be objective when you are talking about yourself. People are not lining up at the door for this job. It is different from other part time, where an employee is asked to be at work from 1-5 p.m. on a certain day. With one of the lowest per capita counties in the state, he feels it didn't come from not having people who don't know what they are doing. As a taxpayer it's easy to ask "Should we offer this benefit?" As a Council member looking at the whole package it is also worth asking, "Do part time people deserve a benefit? Are taxpayers getting their money worth?"

Councilmember Underwood asked what kind of people do you want to attract to these positions? Do you want to attract professional folks with business experience or retired folks with health care supplied from some other means?

Councilmember Kemper said he sees offering benefits as a CFO working a sizeable budget. He asked, what is determined to be part time. Sometimes there is a lot of time devoted and one could ask if the pay is fair? He doesn't feel it is unreasonable for part timers to be eligible – it needs to be defined what is part time and include other part time (regular).

Councilmember Basham stated it is a tough situation and he respects all around the table. West Lafayette does not offer benefits to their council members. He has his ear to the street and it doesn't bode well when cutting positions that members have benefits. It reflects on the County as a pompous attitude and sends a bad taste to the community that council members are eligible for health insurance.

President Gutwein said he echoes Roland's comments; it is difficult to think through it when personally impacted. He asks himself, "Is it worth the time away from the law practice and away from family? Do I feel like I do enough work to earn this?" He further added, "You can call me pompous, but I feel like I give a lot of myself. I didn't run to get health insurance, but does it help me justify the amount of time I spend on it? Yes. Would I feel differently if the positions that had been cut had been so critical to government service? Yes. The positions cut, so far, were to achieve some efficiency."

Councilmember Vernon responded that the cost number was provided by HR. It could be lower based on changes, but it doesn't matter what the cost is. She is asking for change in the funding mechanism out of the budget and a policy change so if council is eligible that they pay 100% of cost.

Councilmember Winger asked if there is a better answer, not 100%, but some other amount. What is the bang for the buck? What is the value? Folks don't run for this job. It is not something that is so rich that we are out of balance.

Councilmember Vernon says she appreciates the discussion because she doesn't know why it is funded. Councilmember Kemper asked whether a majority of other counties offer this or not? Councilmember Vernon stated she is concerned with what happens in Tippecanoe County.

President Gutwein called for the question. The motion stands as eliminate funding for Council health insurance within the budget and make insurance available at 100% of cost to Council. When asked if the vote is a conflict of interest for members, Attorney Luhman stated members may vote or abstain depending at their own discretion. A vote on the matter is no different than voting on the Council salary as part of the budget process. A roll call vote was not taken; however, the vote stands at Basham and Vernon voting yes, and all other members voting no. Councilmember Winger offered that the issue be studied further with a recommendation of some other option, other than 100% of the cost, and look at all types of part time.

Attorney Luhman offered the analogy of this issue as it relates to discussion with Amy Hutchison about part time public defenders, stating you have to look at total compensation package. Look at salaries for elected officials and the value of benefits. You may adjust one or the other equivalent to services they provide.

Councilmember Winger also had heard the following from a citizen: that Council benefits would be increasing and veterans' benefits were going away. For the record, it was noted that neither is the case. No new benefits are being added and no veterans' benefits are being reduced.

Treasurer Bob Plantenga explained other losses to a taxing entity when the maximum levy is given up. Since other revenues, such as COIT and excise tax, are distributed to units based on the property tax levy, if a unit opts to take less than the maximum levy (and all other units do not) then those taxes are distributed in a proportionately lower share of the total pie. Treasurer Plantenga also pointed out the Rainy Day balances to members. He stated the balances are in excess of a 30 day operating balance that was originally recommended as a savings for a rainy day.

For purposes of discussion, Councilmember Winger suggested moving the frozen employees to grid over 3 years and to apply that money to a \$500 per employee stipend, excluding elected officials and council. Much discussion followed regarding the validity of the market study and whether or not to reduce pay for those frozen in light of increasing health insurance premiums. Councilmember Vernon asked if longevity is the appropriate means to increase pay. The cost of longevities for 2011 is \$160,000, which included Prosecutor DPA increases of approximately \$60,000. Members discussed that other means of compensating employees may be more appropriate; however, with so many changes going on, they felt it best to stick with the current pay policies for now.

Councilmember Vernon feels strongly the Commissioners should not make the three changes in discussion. She has proposed other options, but is only one member. Councilmember Basham suggested leaving the deductible as is. With these changes (first two only), the budget is balanced with an excess of \$177,000. President Gutwein asked for a consensus regarding the \$177,000 and reduction of the maximum levy. Councilmember Kemper suggested taking a portion of the \$177,000 to Rainy Day. With public comment this evening, a decision can be made for the October 12 adoption.

### ***REVIEW OF OTHER TAXING UNITS' BUDGETS, RATES & LEVIES***

The County Council is responsible for making recommendations on the budgets of other civil taxing units. Letters of those agencies that were reviewed during the County's budget hearings of August 23, 24, and September 30 are incorporated as Appendix D. These letters document the Council action taken in regard to the units' budget reviews.

*Members convened at 6:30 p.m. September 30 for the purpose of hearing public comment on the proposed budgets and levies of Tippecanoe County government.*

President Gutwein gave a summary of the difficulty of this year's process and tough decisions. Auditor Weston gave 2011 estimated total budget amounts for the major funds of: General, Cumulative Bridge, Cumulative Capital Development, Reassessment, and Highway, with the General Fund showing a .4% decrease.

Paul Wright – feels the total compensation should be known by the public, salary and benefits. Members should not hold themselves in such esteem. Elected official salary is not immune from going down and should be considered. Property tax rates increased last year to the maximum rate. Budgets were not reduced. Consultants tell you what you pay them to give you the opinion you want to hear.

He reminded the Council, before patting themselves on the back for a job done, that \$1 million was spent for a vacant lot and \$1 million for drawings and plans for a juvenile center. That is a total of \$2 million taken from taxpayers with no real benefit.

Michele Blaas – said she is disappointed the budget was not cut more considering circumstances. And disappointed that five of the members voted to keep health care for the Council when two wanted

# **Appendix A**

Account #	Description	Amt Changed	2011 Council Approved	2011 Estimate
001-0000-311.11-10	Property	0	19,600,000	19,600,000
001-0000-311.11-30	Excise Tax	0	1,501,807	1,501,807
001-0000-311.11-40	CVET	0	103,452	103,452
001-0000-311.11-50	Financial Institutions	0	123,659	123,659
001-0000-314.14-40	Alcohol. Bev. Excise Lic.	0	7,000	7,000
001-0000-315.15-10	COIT	-73,316	6,268,463	6,195,147
001-0000-317.17-10	Inheritance	0	300,000	300,000
001-0000-322.22-20	Building Commission	-15,000	220,000	205,000
001-0000-322.22-21	Building Commission-Misc.	0	8,800	8,800
001-0000-322.22-30	Health Department	-53,170	380,000	326,830
001-0000-322.22-31	Health Dept.-Septic	0	11,200	11,200
001-0000-322.22-50	Treasurer-Mob.Home Moving	0	2,000	2,000
001-0000-335.32-20	Emerg. Mgt. Matching Fund	0	57,762	57,762
001-0000-335.32-30	Area Plan Transp. Study	-50,000	432,543	382,543
001-0000-335.32-40	IV-D Prosecutor (Federal)	0	550,000	550,000
001-0000-335.32-41	IV-D Clerk (Federal)	0	52,000	52,000
001-0000-335.32-42	IV-D Court Costs(Federal)	0	110,000	110,000
001-0000-335.32-43	IV-D Incentive (Federal)	-35,000	35,000	0
001-0000-335.32-50	AFDC Indirect Costs Reimb	0	120,000	120,000
001-0000-335.32-55	Public Defender Commiss	-50,000	550,000	500,000
001-0000-335.32-60	Restitutions/Extraditions	0	4,000	4,000
001-0000-335.32-65	Election Reimbursement	-30,000	75,000	45,000
001-0000-335.32-95	Reimbursements-Federal	0	0	0
001-0000-338.33-10	State Gaming	0	341,006	341,006
001-0000-338.33-20	Change of Venue	0	0	0
001-0000-338.33-30	Exam. of Records Reimburs	0	0	0
001-0000-338.33-50	Municipal Elections Reimb	0	0	0
001-0000-338.33-60	Reimbursements-Other	0	0	0
001-0000-340.40-01	Charges for Services / Misc	0	0	0
001-0000-341.41-10	Auditor	0	10,400	10,400
001-0000-341.41-15	Treasurer-Demand Fees	0	3,000	3,000
001-0000-341.41-16	Treasurer-Tax Sale Costs	0	5,000	5,000
001-0000-341.41-18	Bad Check/Dup Bill Fees	0	200	200
001-0000-341.41-20	County Recorder	25,000	325,000	350,000
001-0000-341.41-21	Surveyor	0	30	30
001-0000-341.41-23	Area Plan	0	37,620	37,620
001-0000-341.41-24	Coroner	0	10,000	10,000
001-0000-341.41-25	Probation	0	106,000	106,000
001-0000-341.41-30	Co. Home-Resident Care	-10,000	910,000	900,000

Account #	Description	Amt Changed	2011 Council Approved	2011 Estimate
001-0000-341.41-31	Co. Home-Other Revenue	0	23,600	23,600
001-0000-341.41-32	Childrens' Home-Res. Care	-70,000	1,400,000	1,330,000
001-0000-341.41-33	Childrens' Home-Other Rev	0	100	100
001-0000-341.41-45	MITs Computer Access Fee	0	300	300
001-0000-341.41-50	User Fee	0	14,778	14,778
001-0000-341.41-54	Credit Card Fee	0	1,000	1,000
001-0000-341.41-55	Copy Fee	0	1,000	1,000
001-0000-341.41-65	Personnel Reimb-State	0	0	0
001-0000-341.41-95	Restitution	0	0	0
001-0000-341.46-20	Rental of County Property	0	4,800	4,800
001-0000-342.42-10	Juv. Detention Reimburse	0	350,000	350,000
001-0000-342.42-20	Sheriff-Inmate House-DOC	-100,000	1,500,000	1,400,000
001-0000-342.42-21	Sheriff-Inmate House-Co	0	0	0
001-0000-342.42-22	Sheriff-Misc. Receipts	0	92,500	92,500
001-0000-342.42-23	CC Reimb Sheriff Meals	-5,000	15,000	10,000
001-0000-342.42-24	SSA Incentive Payments	0	13,000	13,000
001-0000-342.42-25	Fed Reimb for GRIT	0	14,000	14,000
001-0000-342.42-27	Bullet Proof Vest Reimb	0	0	0
001-0000-347.46-10	Parks	0	66,000	66,000
001-0000-347.46-11	Parks Donations	0	2,000	2,000
001-0000-347.46-40	Culture-Recreation / Fairgrounds	0	100,000	100,000
001-0000-351.51-10	Fines / Clerk of Circuit Court	0	874,320	874,320
001-0000-351.51-13	Fines / WL Court	0	8,800	8,800
001-0000-360.60-01	Miscellaneous Revenue / Misc.	0	1,000	1,000
001-0000-361.61-10	Interest / Interest	0	505,000	505,000
001-0000-390.70-01	Misc	0	0	0
001-0000-390.70-10	Sale of County Property	0	0	0
001-0000-390.70-30	Tax Refunds	0	0	0
001-0000-390.70-35	Rebates & Refunds	0	0	0
001-0000-390.70-40	Internal Refunds	0	85,000	85,000
001-0000-390.70-50	Unclaimed Surplus Tax	0	0	0
<b>Totals</b>		<b>-466,486</b>	<b>37,333,140</b>	<b>36,866,654</b>
	Total Misc Revenue Only		17,733,140	17,266,654
	Misc Revenue as % of Total		47.5%	46.8%
	Misc Revenue Change from 2010 Approved		-4.8%	-7.3%

# **Appendix B**

REVENUE 37,333,140  
 EXPENSE 37,155,426  
 NEEDED CUT -177,714

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMT CUT	COUNCIL APPROVED	2011 ADJUSTED	2011 REQUEST
<b>General Fund</b>					
<b>Auditor</b>					
	<i>Gutwein, Winger</i>				
001-0110-411.10-10	Elected Official	0	60,125	60,125	60,125
001-0110-411.10-20	Chief Deputy	0	45,553	45,553	45,553
001-0110-411.11-10	Full Time Employee	0	260,999	260,999	260,999
001-0110-411.12-10	Part Time - Regular	0	11,081	11,081	11,081
001-0110-411.12-20	Part Time	0	5,000	5,000	5,000
001-0110-411.13-10	Overtime	0	0	0	0
001-0110-411.15-10	Social Security	0	29,281	29,281	29,281
001-0110-411.16-10	PERF	0	26,585	26,585	26,585
* Personal Services		0	438,624	438,624	438,624
001-0110-412.20-10	Office Supplies	0	1,300	1,300	1,300
001-0110-412.20-20	Printed Forms	0	750	750	750
* Supplies		0	2,050	2,050	2,050
001-0110-413.30-05	Dues & Subscriptions	0	910	910	910
001-0110-413.30-20	Postage	0	0	0	0
001-0110-413.32-10	Travel & Training	0	900	900	900
* Other Services & Charges		0	1,810	1,810	1,810
** Auditor		0	442,484	442,484	442,484
<b>Treasurer</b>					
	<i>Basham, Vernon</i>				
001-0210-411.10-10	Elected Official	0	60,125	60,125	60,125
001-0210-411.10-20	Chief Deputy	0	45,553	45,553	45,553
001-0210-411.11-10	Full Time Employee	0	95,580	95,580	95,580
001-0210-411.12-20	Part Time	0	9,000	9,000	9,000
001-0210-411.13-10	Overtime	0	1,500	1,500	1,500
001-0210-411.15-10	Social Security	0	16,200	16,200	16,200
001-0210-411.16-10	PERF	0	14,700	14,700	14,702
* Personal Services		0	242,658	242,658	242,660
001-0210-412.20-10	Office Supplies	0	1,280	1,280	1,280
001-0210-412.20-20	Printed Forms	0	6,385	6,385	6,385
* Supplies		0	7,665	7,665	7,665
001-0210-413.30-05	Dues & Subscriptions	0	350	350	350
001-0210-413.32-10	Travel & Training	-251	510	761	761
001-0210-413.42-10	Other Professional Services	0	0	0	0
001-0210-413.42-50	Banking Services	0	100	100	100
001-0210-413.45-20	Office Equipment	0	0	0	0
* Other Services & Charges		-251	960	1,211	1,211
** Treasurer		-251	251,283	251,534	251,536
<b>Recorder</b>					
	<i>Underwood, Michael</i>				
001-0310-411.10-10	Elected Official	0	60,125	60,125	60,125
001-0310-411.10-20	Chief Deputy	0	45,553	45,553	45,553

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMT CUT	COUNCIL		2011
			APPROVED	2011 ADJUSTED	REQUEST
001-0310-411.11-10	Full Time Employee	-37,580	0	37,580	37,580
001-0310-411.15-10	Social Security	-2,875	8,085	10,960	10,960
001-0310-411.16-10	PERF	-2,725	7,662	10,387	10,387
* Personal Services		-43,180	121,425	164,605	164,605
** Recorder		-43,180	121,425	164,605	164,605
<b>Surveyor</b>					
	<i>Winger, Kemper</i>				
001-0410-411.10-10	Elected Official	0	27,580	27,580	27,580
001-0410-411.11-10	Full Time Employee	0	22,636	22,636	22,636
001-0410-411.12-20	Part Time	0	2,000	2,000	2,000
001-0410-411.13-10	Overtime	-1,000	0	1,000	1,000
001-0410-411.15-10	Social Security	-77	3,995	4,072	4,072
001-0410-411.16-10	PERF	-73	3,641	3,714	3,714
* Personal Services		-1,150	59,852	61,002	61,002
001-0410-412.20-10	Office Supplies	-1,000	0	1,000	1,000
001-0410-412.22-20	Gas Oil & Lube	-1,000	0	1,000	1,000
* Supplies		-2,000	0	2,000	2,000
001-0410-413.30-05	Dues & Subscriptions	0	400	400	400
001-0410-413.30-30	Blueprinting/Photo	0	300	300	300
001-0410-413.32-10	Travel & Training	0	700	700	700
001-0410-413.36-10	Maintenance & Repair	0	300	300	300
* Other Services & Charges		0	1,700	1,700	1,700
** Surveyor		-3,150	61,552	64,702	64,702
<b>Drainage Board</b>					
	<i>Winger, Kemper</i>				
001-0430-411.11-10	Full Time Employee	0	15,795	15,795	15,795
001-0430-411.13-10	Overtime	0	2,500	2,500	2,500
001-0430-411.15-10	Social Security	0	1,400	1,400	1,592
001-0430-411.16-10	PERF	0	1,327	1,327	1,509
* Personal Services		0	21,022	21,022	21,396
001-0430-412.20-10	Office Supplies	0	700	700	700
* Supplies		0	700	700	700
001-0430-413.30-25	Advertising	0	300	300	300
001-0430-413.43-20	Legal Services	-1,000	2,000	3,000	3,000
* Other Services & Charges		-1,000	2,300	3,300	3,300
** Drainage Board		-1,000	24,022	25,022	25,396
<b>County Assessor</b>					
	<i>Underwood, Basham</i>				
001-0510-411.10-10	Elected Official	0	60,125	60,125	60,125
001-0510-411.10-20	Chief Deputy	0	45,553	45,553	45,553
001-0510-411.11-10	Full Time Employee	0	355,258	355,258	355,258
001-0510-411.12-10	Part Time - Regular	0	54,462	54,462	54,462
001-0510-411.12-20	Part Time	0	0	0	0
001-0510-411.13-10	Overtime	0	0	0	0
001-0510-411.14-10	Additional Pay	0	7,000	7,000	7,000
001-0510-411.15-10	Social Security	0	39,428	39,428	39,428

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMT CUT	COUNCIL		2011
			APPROVED	2011 ADJUSTED	REQUEST
001-0510-411.16-10	PERF	0	33,418	33,418	33,418
* Personal Services		0	595,244	595,244	595,244
001-0510-412.20-10	Office Supplies	0	0	0	0
001-0510-412.20-20	Printed Forms	-5,000	0	5,000	5,000
* Supplies		-5,000	0	5,000	5,000
001-0510-413.30-05	Dues & Subscriptions	0	1,700	1,700	1,700
001-0510-413.30-25	Advertising	0	0	0	0
001-0510-413.32-10	Travel & Training	0	0	0	0
* Other Services & Charges		0	1,700	1,700	1,700
** County Assessor		-5,000	596,944	601,944	601,944

#### County Council

001-1010-411.10-10	Elected Official	0	87,815	87,815	87,815
001-1010-411.15-10	Social Security	0	6,718	6,718	6,718
* Personal Services		0	94,533	94,533	94,533
001-1010-413.32-10	Travel & Training	0	200	200	200
001-1010-413.42-30	Institutional Care	0	0	0	0
001-1010-413.42-85	Rainy Day Fund	0	0	0	0
001-1010-413.42-86	COIT Reserve	0	0	0	0
* Other Services & Charges		0	200	200	200
** County Council		0	94,733	94,733	94,733

#### County Comissioners

*Kemper, Winger*

001-1110-411.10-10	Elected Official	0	164,130	164,130	164,130
001-1110-411.10-30	Appointed Official	0	57,133	57,133	57,133
001-1110-411.11-10	Full Time Employee	0	61,332	61,332	61,332
001-1110-411.12-10	Part Time - Regular	-25,436	0	25,436	25,436
001-1110-411.12-20	Part Time	0	0	0	0
001-1110-411.15-10	Social Security	-1,946	21,619	23,565	23,565
001-1110-411.16-10	PERF	0	20,489	20,489	20,489
* Personal Services		-27,382	324,703	352,085	352,085
001-1110-412.20-10	Office Supplies	-500	1,700	2,200	2,200
001-1110-412.20-20	Printed Forms	-500	1,500	2,000	2,000
001-1110-412.25-65	Duplicating/Archive	0	40,000	40,000	40,000
* Supplies		-1,000	43,200	44,200	44,200
001-1110-413.30-05	Dues & Subscriptions	-500	10,500	11,000	11,000
001-1110-413.30-20	Postage	0	260,000	260,000	260,000
001-1110-413.30-25	Advertising	0	25,000	25,000	25,000
001-1110-413.38-20	Insurance / Liability	-1,403	96,773	98,175	98,175
001-1110-413.38-30	Insurance / Property	-2,333	160,943	163,275	163,275
001-1110-413.38-40	Insurance / Vehicle	-1,560	107,640	109,200	109,200
001-1110-413.38-50	Insurance / Self Insurance	-20,000	30,000	50,000	50,000
001-1110-413.38-54	Insurance / Sheriff	-20,000	0	20,000	20,000
001-1110-413.38-60	Insurance / Volunteer	0	2,636	2,636	2,636
001-1110-413.38-70	Inmate Medical Liability	0	0	0	0
001-1110-413.42-10	Other Professional Services	-10,000	72,500	82,500	82,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMT CUT	COUNCIL		2011
			APPROVED	2011 ADJUSTED	REQUEST
001-1110-413.42-11	Legal Professional Serv	0	137,500	137,500	137,500
001-1110-413.42-30	Institutional Care	0	6,000	6,000	6,000
001-1110-413.42-40	Bonds	0	1,500	1,500	1,500
001-1110-413.46-70	Change of Venue	0	500	500	500
001-1110-413.58-10	4-H Fair Premiums	0	5,000	5,000	5,000
001-1110-413.58-30	Historical Association	0	5,000	5,000	5,000
001-1110-413.58-40	Animal Sheltering	0	52,000	52,000	52,000
001-1110-413.59-10	Mental Health	0	914,453	914,453	922,446
001-1110-413.59-20	Mental Retardation	0	617,876	617,876	791,574
001-1110-413.59-30	Community Health Clinic	0	105,039	105,039	134,568
* Other Services & Charges		-55,795	2,610,859	2,666,654	2,877,874
** County Commissioners		-84,177	2,978,762	3,062,939	3,274,159

Human Resources		<i>Vernon, Underwood</i>			
001-1120-411.10-30	Appointed Official	0	47,979	47,979	47,979
001-1120-411.11-10	Full Time Employee	0	31,994	31,994	31,994
001-1120-411.15-10	Social Security	0	6,118	6,118	6,118
001-1120-411.16-10	PERF	0	5,799	5,799	5,799
* Personal Services		0	91,890	91,890	91,890
** Human Resources		0	91,890	91,890	91,890

Maintenance		<i>Kemper, Winger</i>			
001-1130-411.10-30	Appointed Official	0	50,750	50,750	50,750
001-1130-411.11-10	Full Time Employee	-23,598	395,032	418,630	418,630
001-1130-411.12-20	Part Time	0	0	0	0
001-1130-411.13-10	Overtime	0	1,000	1,000	1,000
001-1130-411.15-10	Social Security	-1,806	34,179	35,985	35,985
001-1130-411.16-10	PERF	-1,711	32,392	34,103	34,103
* Personal Services		-27,115	513,353	540,468	540,468
001-1130-412.25-10	Uniforms & Clothing	0	2,000	2,000	2,000
* Supplies		0	2,000	2,000	2,000
001-1130-413.32-10	Travel & Training	0	1,200	1,200	1,200
001-1130-413.37-10	Electric	0	300,000	300,000	300,000
001-1130-413.37-20	Telephone	0	50,000	50,000	50,000
001-1130-413.37-40	Water & Sewage	0	10,100	10,100	10,100
	Stormwater Fee	10,000	10,000		
001-1130-413.37-50	Heating Fuel	-25,000	160,000	185,000	185,000
* Other Services & Charges		-15,000	531,300	546,300	546,300
** Maintenance		-42,115	1,046,653	1,088,768	1,088,768

Soil and Water		<i>Kemper, Winger</i>			
001-1140-411.11-10	Full Time Employee	0	82,751	82,751	82,751
001-1140-411.12-20	Part Time	0	12,500	12,500	12,500
001-1140-411.15-10	Social Security	0	7,287	7,287	7,287
001-1140-411.16-10	PERF	0	6,000	6,000	6,000
* Personal Services		0	108,538	108,538	108,538

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMT CUT	COUNCIL		2011
			APPROVED	2011 ADJUSTED	REQUEST
001-1140-413.58-75	Soil & Water Conservation	0	15,000	15,000	15,000
* Other Services & Charges		0	15,000	15,000	15,000
** Soil and Water		0	123,538	123,538	123,538
** Total County Commissioners		-126,292	4,240,843	4,367,135	4,578,355

MITS		<i>Michael, Underwood</i>			
001-1410-411.10-30	Appointed Official	0	34,757	34,757	34,757
001-1410-411.11-10	Full Time Employee	0	196,070	196,070	230,167
001-1410-411.12-20	Part Time	0	21,000	21,000	0
001-1410-411.13-10	Overtime	-1,000	500	1,500	1,500
001-1410-411.15-10	Social Security	-76	19,304	19,380	20,382
001-1410-411.16-10	PERF	-72	16,772	16,844	19,316
* Personal Services		-1,148	288,403	289,551	306,122
001-1410-412.20-10	Office Supplies	0	1,000	1,000	1,000
001-1410-412.20-40	Printing Supplies	0	20,000	20,000	20,000
* Supplies		0	21,000	21,000	21,000
001-1410-413.30-05	Dues & Subscriptions	0	500	500	500
001-1410-413.32-10	Travel & Training	-6,000	2,500	8,500	8,500
* Other Services & Charges		-6,000	3,000	9,000	9,000
** MITS		-7,148	312,403	319,551	336,122

Board of Election/Registrar		<i>Basham, Michael</i>			
001-2010-411.10-30	Appointed Official	0	70,114	70,114	70,114
001-2010-411.11-10	Full Time Employee	0	0	0	0
001-2010-411.12-20	Part Time	-4,500	26,000	30,500	30,500
001-2010-411.12-40	Election Workers	0	0	0	0
001-2010-411.12-50	Board Members	0	18,810	18,810	18,630
001-2010-411.13-10	Overtime	-1,000	1,000	2,000	2,000
001-2010-411.15-10	Social Security	-420	8,869	9,289	9,276
001-2010-411.16-10	PERF	-73	5,423	5,496	5,351
* Personal Services		-5,993	130,216	136,209	135,871
001-2010-412.20-10	Office Supplies	-9,000	4,000	13,000	13,000
001-2010-412.20-20	Printed Forms	-2,500	2,500	5,000	5,000
001-2010-412.25-70	Election	-3,000	2,095	5,095	5,095
* Supplies		-14,500	8,595	23,095	23,095
001-2010-413.30-20	Postage	35,117	35,117	0	0
001-2010-413.30-25	Advertising	-30,000	2,000	32,000	32,000
001-2010-413.32-10	Travel & Training	-3,000	8,840	11,840	11,840
001-2010-413.43-15	Election	-80,000	47,000	127,000	127,000
001-2010-413.43-55	Hardware Maintenance	-5,000	0	5,000	5,000
001-2010-413.53-20	Meals	-8,000	6,100	14,100	14,100
001-2010-413.53-40	Rentals	-2,500	2,000	4,500	4,500
001-2010-413.53-70	Ballot Prep Services	0	0	0	0
001-2010-413.53-80	Equip Transportation	-4,200	1,000	5,200	5,200
001-2010-413.53-85	Services & Support	0	2,000	2,000	2,000
* Other Services & Charges		-97,583	104,057	201,640	201,640

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMT CUT	COUNCIL		2011
			APPROVED	2011 ADJUSTED	REQUEST
** Voter Registration		-118,076	242,868	360,944	360,606
<b>Area Plan</b>	<i>Vernon, Winger</i>				
001-2510-411.10-30	Appointed Official	0	76,490	76,490	76,490
001-2510-411.11-10	Full Time Employee	-35,418	643,222	678,640	678,640
001-2510-411.12-20	Part Time	0	2,000	2,000	2,000
001-2510-411.15-10	Social Security	-2,710	55,211	57,921	57,944
001-2510-411.16-10	PERF	-2,567	52,180	54,747	54,769
* Personal Services		-40,695	829,103	869,798	869,843
001-2510-412.20-10	Office Supplies	0	4,000	4,000	4,000
001-2510-412.20-45	Computer	0	1,000	1,000	1,000
001-2510-412.25-40	Signage	0	2,000	2,000	2,000
001-2510-412.25-46	Equipment Repair/Mainten.	0	1,100	1,100	1,100
* Supplies		0	8,100	8,100	8,100
001-2510-413.30-05	Dues & Subscriptions	0	4,750	4,750	4,750
001-2510-413.30-25	Advertising	0	750	750	750
001-2510-413.30-30	Blueprinting/Photo	0	1,000	1,000	1,000
001-2510-413.32-10	Travel & Training	-500	7,500	8,000	8,000
001-2510-413.35-10	Building Lease	0	50	50	50
001-2510-413.42-10	Other Professional Services	0	0	0	0
001-2510-413.43-20	Legal Services	-3,000	33,000	36,000	36,000
* Other Services & Charges		-3,500	47,050	50,550	50,550
** Area Plan		-44,195	884,253	928,448	928,493
<b>Building Commission</b>	<i>Basham, Michael</i>				
001-2610-411.10-30	Appointed Official	0	57,133	57,133	57,133
001-2610-411.11-10	Full Time Employee	-40,492	193,176	233,668	233,668
001-2610-411.15-10	Social Security	-3,098	19,149	22,247	22,247
001-2610-411.16-10	PERF	-2,936	18,148	21,084	21,084
* Personal Services		-46,526	287,606	334,132	334,132
001-2610-412.20-10	Office Supplies	0	3,000	3,000	3,000
* Supplies		0	3,000	3,000	3,000
001-2610-413.30-05	Dues & Subscriptions	0	1,500	1,500	1,500
001-2610-413.30-10	Mileage Reimbursement	-6,000	20,000	26,000	26,000
001-2610-413.30-30	Blueprinting/Photo	0	500	500	500
001-2610-413.32-10	Travel & Training	0	1,000	1,000	1,000
001-2610-413.37-30	Cellular Telephone	0	1,500	1,500	1,500
* Other Services & Charges		-6,000	24,500	30,500	30,500
** Building Permits		-52,526	315,106	367,632	367,632
<b>Veteran Services</b>	<i>Underwood, Basham</i>				
001-2810-411.10-30	Appointed Official	0	43,320	43,320	43,320
001-2810-411.11-10	Full Time Employee	0	31,795	31,795	31,795
001-2810-411.15-10	Social Security	0	5,747	5,747	5,747
001-2810-411.16-10	PERF	0	5,446	5,446	5,446
* Personal Services		0	86,308	86,308	86,308

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMT CUT	COUNCIL		2011
			APPROVED	2011 ADJUSTED	REQUEST
001-2810-412.20-10	Office Supplies	-400	200	600	600
001-2810-412.25-45	Flags	0	2,000	2,000	2,000
* Supplies		-400	2,200	2,600	2,600
001-2810-413.32-10	Travel & Training	-500	500	1,000	1,000
001-2810-413.43-90	Contracts / Miscellaneous	0	10,000	10,000	10,000
001-2810-413.56-45	Burial Allowance	0	20,000	20,000	20,000
* Other Services & Charges		-500	30,500	31,000	31,000
** Veteran Services		-900	119,008	119,908	119,908

<b>Weights &amp; Measures</b>		<i>Michael, Basham</i>			
001-2910-411.10-30	Appointed Official	0	40,492	40,492	40,492
001-2910-411.15-10	Social Security	0	3,098	3,098	3,098
001-2910-411.16-10	PERF	0	2,936	2,936	2,936
* Personal Services		0	46,526	46,526	46,526
001-2910-412.20-10	Office Supplies	0	700	700	700
001-2910-412.22-20	Gas Oil & Lube	0	0	0	0
* Supplies		0	700	700	700
001-2910-413.30-05	Dues & Subscriptions	0	200	200	200
001-2910-413.32-10	Travel & Training	0	750	750	750
001-2910-413.36-10	Maintenance & Repair	0	1,500	1,500	1,500
* Other Services & Charges		0	2,450	2,450	2,450
** Weights & Measurements		0	49,676	49,676	49,676

<b>Villa</b>		<i>Michael, Basham</i>			
001-3510-411.10-30	Appointed Official	0	59,969	59,969	59,969
001-3510-411.11-10	Full Time Employee	0	557,048	557,048	557,048
001-3510-411.12-20	Part Time	-2,000	30,000	32,000	32,000
001-3510-411.13-10	Overtime	0	8,500	8,500	8,500
001-3510-411.15-10	Social Security	-153	50,148	50,301	50,301
001-3510-411.16-10	PERF	0	45,350	45,350	45,350
* Personal Services		-2,153	751,015	753,168	753,168
001-3510-412.20-10	Office Supplies	-100	900	1,000	1,000
001-3510-412.20-60	Operating	0	42,000	42,000	42,000
001-3510-412.22-10	Garage / Maintenance	0	0	0	0
001-3510-412.25-05	Food	-6,000	97,000	103,000	103,000
001-3510-412.25-10	Uniforms & Clothing	0	0	0	0
001-3510-412.25-15	Recreation & Crafts	-200	600	800	800
001-3510-412.25-20	Farm	0	5,800	5,800	5,800
* Supplies		-6,300	146,300	152,600	152,600
001-3510-413.25-25	Medical	0	8,000	8,000	8,000
001-3510-413.30-10	Mileage Reimbursement	0	100	100	100
001-3510-413.32-20	Training/Certifications	0	500	500	500
001-3510-413.35-05	Building / Structures	0	0	0	0
001-3510-413.35-20	Building / Maint & Repair	0	4,500	4,500	4,500
001-3510-413.35-80	Security Systems	0	0	0	0
001-3510-413.36-10	Maintenance & Repair	0	10,000	10,000	10,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMT CUT	COUNCIL		2011
			APPROVED	2011 ADJUSTED	REQUEST
001-3510-413.37-10	Electric	0	38,520	38,520	38,520
001-3510-413.37-20	Telephone	0	150	150	150
001-3510-413.37-40	Water & Sewage	0	30,000	30,000	30,000
001-3510-413.37-50	Heating Fuel	-5,500	38,000	43,500	43,500
001-3510-413.40-05	Automotive / Maintenance	0	5,500	5,500	5,500
001-3510-413.42-10	Other Professional Services	0	15,000	15,000	15,000
001-3510-413.42-15	Legal Notices	0	100	100	100
001-3510-413.43-50	Contracts /Repair & Maint	0	0	0	0
001-3510-413.43-90	Contracts / Miscellaneous	0	5,695	5,695	5,695
001-3510-413.56-70	Furniture Repair	0	1,000	1,000	1,000
001-3510-413.56-75	Interior Decorating	0	0	0	0
* Other Services & Charges		-5,500	157,065	162,565	162,565
001-3510-414.62-40	Equipment / Maintenance	0	0	0	0
* Capital Outlay		0	0	0	0
** Villa		-13,953	1,054,380	1,068,333	1,068,333

**Cary Home**

*Vernon, Michael*

001-3610-411.10-30	Appointed Official	0	76,490	76,490	76,490
001-3610-411.11-10	Full Time Employee	5,927	808,256	802,329	802,329
001-3610-411.12-10	Part Time - Regular	0	19,200	19,200	19,200
001-3610-411.12-20	Part Time	-40,000	120,000	160,000	160,000
001-3610-411.13-10	Overtime	0	36,000	36,000	36,000
001-3610-411.15-10	Social Security	-2,607	81,086	83,693	83,693
001-3610-411.16-10	PERF	430	66,755	66,325	66,325
* Personal Services		-36,250	1,207,787	1,244,037	1,244,037
001-3610-412.20-10	Office Supplies	0	5,000	5,000	5,000
001-3610-412.20-60	Office Expense / Operating	0	0	0	0
001-3610-412.22-10	Garage / Maintenance	0	7,500	7,500	7,500
001-3610-412.23-10	Cleaning Supplies	0	5,500	5,500	5,500
001-3610-412.25-05	Food	0	55,000	55,000	55,000
001-3610-412.25-25	Medical	0	6,000	6,000	6,000
* Supplies		0	79,000	79,000	79,000
001-3610-413.30-05	Dues & Subscriptions	0	3,000	3,000	3,000
001-3610-413.32-10	Travel & Training	0	3,500	3,500	3,500
001-3610-413.35-20	Buildings / Maint & Repair	0	9,000	9,000	9,000
001-3610-413.36-10	Maintenance & Repair	0	6,000	6,000	6,000
001-3610-413.37-90	Utilities / Miscellaneous	-10,000	50,000	60,000	60,000
001-3610-413.42-10	Other Professional Services	0	25,000	25,000	25,000
* Other Services & Charges		-10,000	96,500	106,500	106,500
001-3610-414.62-25	Data Processing-Hardware	0	0	0	0
* Capital Outlay		0	0	0	0
** Cary Home		-46,250	1,383,287	1,429,537	1,429,537

**Juvenile Alternatives**

*Vernon, Michael*

001-3710-411.11-10	Full Time Employee	-46,994	103,771	150,765	150,765
001-3710-411.12-10	Part Time - Regular	0	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMT CUT	COUNCIL		2011
			APPROVED	2011 ADJUSTED	REQUEST
001-3710-411.12-20	Part Time	0	10,800	10,800	10,800
001-3710-411.15-10	Social Security	-3,595	8,765	12,360	12,360
001-3710-411.16-10	PERF	-3,407	7,524	10,931	10,931
* Personal Services		-53,996	130,860	184,856	184,856
001-3710-412.20-10	Office Supplies	0	2,000	2,000	2,000
001-3710-412.25-05	Food	0	3,500	3,500	3,500
001-3710-412.25-10	Uniforms & Clothing	0	0	0	0
001-3710-412.25-90	Dept /Misc Supplies	0	0	0	0
* Supplies		0	5,500	5,500	5,500
001-3710-414.62-25	Data Processing-Hardware	0	0	0	0
001-3710-414.62-30	Emergency Equipment	0	0	0	0
* Capital Outlay		0	0	0	0
** Juvenile Alternatives		-53,996	136,360	190,356	190,356

**Parks & Recreation**

*Michael, Vernon*

001-4310-461.10-30	Appointed Official	0	59,969	59,969	59,969
001-4310-461.11-10	Full Time Employee	0	420,799	420,799	420,799
001-4310-461.12-20	Part Time - Other	-1,000	39,000	40,000	40,000
001-4310-461.12-50	Board Members	0	0	0	0
001-4310-461.13-10	Overtime	0	0	0	0
001-4310-461.15-10	Social Security	-76	39,763	39,839	39,839
001-4310-461.16-10	PERF	0	34,856	34,856	34,856
001-4310-461.17-50	Workers Compensation	0	10,500	10,500	0
* Personal Services		-1,076	604,887	605,963	595,463
001-4310-462.20-10	Office Supplies	0	2,750	2,750	2,750
001-4310-462.22-20	Gas & Oil	-1,500	26,500	28,000	28,000
001-4310-462.23-10	Cleaning Supplies	0	750	750	750
001-4310-462.23-30	Grounds Maintenance	-100	3,900	4,000	4,000
001-4310-462.23-40	Parts	0	9,500	9,500	9,500
001-4310-462.25-10	Uniforms & Clothing	-100	100	200	200
* Supplies		-1,700	43,500	45,200	45,200
001-4310-463.30-05	Dues & Subscriptions	-150	150	300	300
001-4310-463.30-20	Postage	0	250	250	250
001-4310-463.30-30	Photography & Blueprintin	-100	0	100	100
001-4310-463.32-10	Travel & Training	-500	1,000	1,500	1,500
001-4310-463.35-20	Building / Repair & Maint	-500	2,000	2,500	2,500
001-4310-463.36-10	Maintenance / Maint & Rep	-5,000	102,500	107,500	107,500
001-4310-463.37-90	Utilities / Miscellaneous	-2,500	107,500	110,000	110,000
001-4310-463.38-10	Insurance / Property (?)	0	23,000	23,000	23,000
001-4310-463.42-10	Professional Services	0	5,000	5,000	5,000
001-4310-463.42-25	Board Members	0	2,100	2,100	2,100
001-4310-463.42-55	Recording Fees	0	0	0	0
001-4310-463.42-60	Property/Drainage Tax	0	100	100	100
* Other Services & Charges		-8,750	243,600	252,350	252,350
** Parks & Recreation		-11,526	891,987	903,513	893,013

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMT CUT	COUNCIL APPROVED	2011 ADJUSTED	2011 REQUEST
<b>County Extension</b>					
	<i>Winger, Underwood</i>				
001-4410-411.11-10	Full Time Employee	-29,758	90,346	120,104	120,104
001-4410-411.12-20	Part Time	4,500	9,000	4,500	4,500
001-4410-411.13-10	Overtime	-2,000	5,500	7,500	7,500
001-4410-411.15-10	Social Security	-2,085	8,021	10,106	10,106
001-4410-411.16-10	PERF	-2,303	6,949	9,252	9,252
* Personal Services		-31,646	119,816	151,462	151,462
001-4410-412.20-10	Office Supplies	-500	12,500	13,000	13,000
001-4410-412.20-45	Computer	-500	0	500	500
001-4410-412.23-10	Cleaning Supplies	0	2,000	2,000	2,000
001-4410-412.23-30	Grounds	0	1,200	1,200	1,200
* Supplies		-1,000	15,700	16,700	16,700
001-4410-413.30-05	Dues & Subscriptions	-370	630	1,000	1,000
001-4410-413.30-10	Mileage Reimbursement	0	6,000	6,000	6,000
001-4410-413.30-20	Postage	0	13,000	13,000	13,000
001-4410-413.30-65	Computer Lease	-1,500	8,300	9,800	9,800
001-4410-413.32-10	Travel & Training	-500	2,000	2,500	2,500
001-4410-413.35-20	Maintenance & Repair	-1,000	4,000	5,000	5,000
001-4410-413.36-40	Office Equipment & Parts	0	1,000	1,000	1,000
001-4410-413.37-20	Telephone	0	3,000	3,000	3,000
001-4410-413.37-90	Utilities / Miscellaneous	-1,000	14,000	15,000	15,000
001-4410-413.43-10	Contractual Services	0	6,049	6,049	6,049
001-4410-413.43-40	Snow Removal	0	1,100	1,100	1,100
001-4410-413.43-45	Contracts / Cleaning	0	151	151	151
001-4410-413.43-60	Contracts-Educator	0	187,035	187,035	187,035
* Other Services & Charges		-4,370	246,265	250,635	250,635
** County Extension		-37,016	381,781	418,797	418,797
<b>Fairgrounds</b>					
	<i>Winger, Underwood</i>				
001-4510-411.10-30	Appointed Official	0	38,477	38,477	38,477
001-4510-411.12-10	Part Time - Regular	0	22,514	22,514	22,514
001-4510-411.12-20	Part Time	0	0	0	0
001-4510-411.13-10	Overtime	0	1,560	1,560	1,560
001-4510-411.15-10	Social Security	0	4,786	4,786	4,786
001-4510-411.16-10	PERF	0	2,903	2,903	2,903
* Personal Services		0	70,240	70,240	70,240
001-4510-412.20-10	Office Supplies	0	500	500	500
001-4510-412.22-10	Garage / Maintenance	0	6,000	6,000	6,000
001-4510-412.23-10	Cleaning Supplies	-2,000	5,000	7,000	7,000
001-4510-412.23-30	Maintenance / Grounds	-2,000	5,000	7,000	7,000
001-4510-412.23-90	Maintenance / Misc	0	2,000	2,000	2,000
001-4510-412.25-10	Uniforms & Clothing	0	0	0	0
* Supplies		-4,000	18,500	22,500	22,500
001-4510-413.30-70	Machinery Repair	0	5,000	5,000	5,000
001-4510-413.32-10	Travel & Training	0	750	750	750
001-4510-413.35-20	Buildings / Maint & Repair	-5,000	30,000	35,000	35,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMT CUT	COUNCIL		2011
			APPROVED	2011 ADJUSTED	REQUEST
001-4510-413.37-70	Dumpster	0	3,500	3,500	3,500
001-4510-413.37-90	Utilities / Miscellaneous	0	60,000	60,000	60,000
* Other Services & Charges		-5,000	99,250	104,250	104,250
** Fairgrounds		-9,000	187,990	196,990	196,990
<b>Coroner</b>	<i>Kemper, Underwood</i>				
001-5010-411.10-10	Elected Official	0	39,540	39,540	39,540
001-5010-411.11-10	Full Time Employee	0	30,666	30,666	30,666
001-5010-411.12-20	Part Time	0	9,000	9,000	9,000
001-5010-411.12-90	Part Time - Misc	-3,000	3,000	6,000	6,000
001-5010-411.15-10	Social Security	-230	6,289	6,519	6,519
001-5010-411.16-10	PERF	0	5,090	5,090	5,090
* Personal Services		-3,230	93,585	96,815	96,815
001-5010-412.20-10	Office Supplies	0	1,000	1,000	1,000
001-5010-412.25-25	Medical	0	10,000	10,000	10,000
* Supplies		0	11,000	11,000	11,000
001-5010-413.30-05	Dues & Subscriptions	0	1,000	1,000	1,000
001-5010-413.32-10	Travel & Training	0	7,000	7,000	7,000
001-5010-413.37-20	Telephone	-500	500	1,000	1,000
001-5010-413.40-20	Supplies	-500	500	1,000	1,000
001-5010-413.56-15	Medical Service	-2,000	6,000	8,000	8,000
001-5010-413.56-20	Autopsies	-8,000	62,000	70,000	70,000
001-5010-413.56-25	Body Transfer Services	-5,000	22,000	27,000	27,000
* Other Services & Charges		-16,000	99,000	115,000	115,000
** Coroner		-19,230	203,585	222,815	222,815
<b>Emergency Management</b>	<i>Michael, Basham</i>				
001-5210-421.10-30	Appointed Official	0	51,471	51,471	51,471
001-5210-421.11-10	Full Time Employee	0	59,664	59,664	59,664
001-5210-421.13-10	Overtime	-1,000	2,000	3,000	3,000
001-5210-421.15-10	Social Security	-77	8,655	8,732	8,731
001-5210-421.16-10	PERF	-72	8,203	8,275	8,275
* Personal Services		-1,149	129,993	131,142	131,141
001-5210-422.20-10	Office Supplies	-200	500	700	700
001-5210-422.22-10	Garage / Maintenance	-1,000	25,600	26,600	26,600
001-5210-422.25-10	Uniforms & Clothing	0	800	800	800
* Supplies		-1,200	26,900	28,100	28,100
001-5210-423.30-05	Dues & Subscriptions	0	6,500	6,500	6,500
001-5210-423.30-40	Physical Examinations	0	2,000	2,000	2,000
001-5210-423.32-10	Travel & Training	-200	800	1,000	1,000
001-5210-423.36-10	Maintenance & Repair	0	3,000	3,000	3,000
001-5210-423.37-10	Electric	0	5,000	5,000	5,000
001-5210-423.37-20	Telephone	0	5,700	5,700	5,700
* Other Services & Charges		-200	23,000	23,200	23,200
** Emergency Management		-2,549	179,893	182,442	182,441

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMT CUT	COUNCIL		2011
			APPROVED	2011 ADJUSTED	REQUEST
<b>Sheriff</b>					
<i>Gutwein, Michael</i>					
001-5410-421.10-10	Elected Official	0	106,676	106,676	106,676
001-5410-421.11-10	Full Time Employee	0	3,434,690	3,434,690	3,434,690
001-5410-421.11-15	Sheriff Deputies	0	2,361,636	2,361,636	2,361,636
001-5410-421.12-20	Part Time - Other	0	15,000	15,000	15,000
001-5410-421.12-50	Board Members	0	3,000	3,000	3,000
001-5410-421.13-10	Overtime	0	180,000	180,000	180,000
001-5410-421.14-20	Additional Pay(Specialty)	0	12,625	12,625	12,625
001-5410-421.15-10	Social Security	0	467,463	467,463	467,463
001-5410-421.16-10	PERF	0	253,366	253,366	253,365
001-5410-421.16-20	Sheriff Retirement	-90,409	563,610	654,019	654,019
* Personal Services		-90,409	7,398,066	7,488,475	7,488,474
001-5410-422.20-10	Office Supplies	-2,000	13,000	15,000	15,000
001-5410-422.22-10	Maintenance	0	120,000	120,000	120,000
001-5410-422.25-05	Food	0	450,000	450,000	450,000
001-5410-422.25-10	Uniforms & Clothing	-1,000	20,000	21,000	21,000
001-5410-422.25-25	Medical	0	140,000	140,000	140,000
001-5410-422.25-30	Cleaning & Laundry	0	5,000	5,000	5,000
001-5410-422.25-50	Ammunition	0	0	0	0
001-5410-422.25-80	Vehicle	0	300,000	300,000	300,000
* Supplies		-3,000	1,048,000	1,051,000	1,051,000
001-5410-423.30-20	Postage	0	2,000	2,000	2,000
001-5410-423.32-20	Training/Certificates	0	9,000	9,000	9,000
001-5410-423.37-20	Telephone	0	12,500	12,500	12,500
001-5410-423.37-90	Utilities / Miscellaneous	0	0	0	0
001-5410-423.42-10	Other Professional Services	0	4,000	4,000	4,000
001-5410-423.42-30	Institutional Care	0	85,000	85,000	85,000
001-5410-423.46-30	Return of Fugitives	-2,000	18,000	20,000	20,000
* Other Services & Charges		-2,000	130,500	132,500	132,500
** Sheriff		-95,409	8,576,566	8,671,975	8,671,974
<b>Jail</b>					
<i>Gutwein, Michael</i>					
001-5420-422.20-10	Office Supplies	0	100,000	100,000	100,000
001-5420-422.25-10	Uniforms & Clothing	0	8,000	8,000	8,000
* Supplies		0	108,000	108,000	108,000
001-5420-423.37-90	Utilities / Miscellaneous	0	360,000	360,000	360,000
* Other Services & Charges		0	360,000	360,000	360,000
** Jail		0	468,000	468,000	468,000
<b>Clerk</b>					
<i>Basham, Michael</i>					
001-5810-411.10-10	Elected Official	0	60,125	60,125	60,125
001-5810-411.10-20	Chief Deputy	0	45,553	45,553	45,553
001-5810-411.11-10	Full Time Employee	-27,238	802,956	830,194	832,373
001-5810-411.12-20	Part Time	8,000	48,000	40,000	40,000
001-5810-411.15-10	Social Security	-1,472	73,183	74,655	74,821
001-5810-411.16-10	PERF	-1,975	65,876	67,851	68,009

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMT CUT	COUNCIL		2011
			APPROVED	2011 ADJUSTED	REQUEST
* Personal Services		-22,685	1,095,693	1,118,378	1,120,881
001-5810-412.20-10	Office Supplies	0	20,177	20,177	20,177
001-5810-412.20-20	Printed Forms	0	12,909	12,909	12,909
* Supplies		0	33,086	33,086	33,086
001-5810-413.25-46	Equip Repair/Maintenance	0	4,500	4,500	4,500
001-5810-413.30-05	Dues & Subscriptions	-300	300	600	600
001-5810-413.30-18	PO Box	0	165	165	165
001-5810-413.32-10	Travel & Training	0	2,512	2,512	2,512
001-5810-413.42-10	Other Professional Services	0	550	550	550
001-5810-413.42-50	Banking Services	0	1,000	1,000	1,000
* Other Services & Charges		-300	9,027	9,327	9,327
** Clerk		-22,985	1,137,806	1,160,791	1,163,294

<b>Prosecutor</b>		<i>Underwood, Winger</i> (Social Security and PERF included for Brad Keffer - salary paid from fund 604 F)			
001-5910-411.11-10	Full Time Employee	-137,346	1,519,227	1,656,573	1,656,573
001-5910-411.12-20	Part Time	0	50,000	50,000	50,000
001-5910-411.13-10	Overtime	0	0	0	0
001-5910-411.15-10	Social Security	-14,943	120,046	134,989	130,553
001-5910-411.16-10	PERF	-14,162	110,144	124,306	120,102
* Personal Services		-166,451	1,799,417	1,965,868	1,957,228
** Prosecutor		-166,451	1,799,417	1,965,868	1,957,228

<b>IV-D Prosecutor</b>		<i>Underwood, Winger</i>			
001-5920-411.11-10	Full Time Employee	-9,269	532,149	541,418	541,418
001-5920-411.11-60	Child Support Supervisor	0	64,142	64,142	64,142
001-5920-411.12-20	Part Time	-10,000	10,000	20,000	20,000
001-5920-411.13-10	Overtime	0	0	0	0
001-5920-411.15-10	Social Security	-1,474	46,382	47,856	47,856
001-5920-411.16-10	PERF	-672	43,232	43,904	43,904
* Personal Services		-21,415	695,905	717,320	717,320
001-5920-412.20-10	Office Supplies	0	3,000	3,000	3,000
* Supplies		0	3,000	3,000	3,000
001-5920-413.32-10	Travel & Training	0	3,000	3,000	3,000
* Other Services & Charges		0	3,000	3,000	3,000
** IV-D Prosecutor		-21,415	701,905	723,320	723,320

<b>Ancillary</b>		<i>Kemper, Gutwein</i>			
001-6010-411.11-10	Full Time Employee	-132,923	78,632	211,555	211,555
001-6010-411.12-20	Part Time	0	22,000	22,000	22,000
001-6010-411.13-10	Overtime	-1,000	4,000	5,000	5,000
001-6010-411.15-10	Social Security	-10,245	8,005	18,250	18,250
001-6010-411.16-10	PERF	-9,710	5,991	15,701	15,701
* Personal Services		-153,878	118,628	272,506	272,506
001-6010-412.20-10	Office Supplies	0	300	300	300
* Supplies		0	300	300	300
001-6010-413.46-25	Translator	0	2,000	2,000	2,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMT CUT	COUNCIL		2011
			APPROVED	2011 ADJUSTED	REQUEST
001-6010-413.46-50	Pauper Transcripts	-2,000	38,000	40,000	40,000
* Other Services & Charges		-2,000	40,000	42,000	42,000
** Ancillary		-155,878	158,928	314,806	314,806
<b>Public Defender</b>					
	<i>Gutwein, Kemper</i>				
001-6310-411.10-30	Appointed Official	0	113,063	113,063	113,063
001-6310-411.11-10	Full Time Employee	0	247,577	247,577	247,577
001-6310-411.12-10	Part Time - Regular	0	698,976	698,976	698,976
001-6310-411.12-20	Part Time	-40,000	10,000	50,000	50,000
001-6310-411.13-10	Overtime	-4,500	7,500	12,000	12,000
001-6310-411.15-10	Social Security	-3,404	82,400	85,804	85,804
001-6310-411.16-10	PERF	-326	26,691	27,017	27,017
* Personal Services		-48,230	1,186,207	1,234,437	1,234,437
001-6310-412.20-10	Office Supplies	-1,000	8,500	9,500	9,500
* Supplies		-1,000	8,500	9,500	9,500
001-6310-413.32-10	Travel & Training	-2,000	5,000	7,000	7,000
001-6310-413.42-10	Other Professional Services	-110,000	30,000	140,000	140,000
001-6310-413.46-55	Law Book Subscriptions	0	11,500	11,500	11,500
* Other Services & Charges		-112,000	46,500	158,500	158,500
001-6310-414.20-15	Equipment	0	0	0	0
* Capital Outlay		0	0	0	0
** Public Defender		-161,230	1,241,207	1,402,437	1,402,437
<b>Probation</b>					
	<i>Underwood, Michael</i>				
001-6410-421.10-30	Appointed Official	0	68,833	68,833	68,833
001-6410-421.11-10	Full Time Employee	35,543	965,700	930,157	930,157
001-6410-421.12-10	Part Time	41,000	41,000		
001-6410-421.13-10	Overtime	0	0	0	0
001-6410-421.15-10	Social Security	5,856	82,279	76,423	76,423
001-6410-421.16-10	PERF	2,577	75,004	72,427	72,427
* Personal Services		84,976	1,232,816	1,147,840	1,147,840
001-6410-424.62-25	Data Processing-Hardware	0	0	0	0
* Capital Outlay		0	0	0	0
** Probation		84,976	1,232,816	1,147,840	1,147,840
<b>Magistrate</b>					
	<i>Gutwein, Kemper</i>				
001-6510-411.11-10	Full Time Employee	0	40,498	40,498	40,498
001-6510-411.12-10	Part Time - Regular	0	27,581	27,581	27,581
001-6510-411.12-20	Part Time	0	0	0	0
001-6510-411.15-10	Social Security	0	5,209	5,209	5,209
001-6510-411.16-10	PERF	0	2,937	2,937	2,937
* Personal Services		0	76,225	76,225	76,225
001-6510-412.20-10	Office Supplies	-200	400	600	600
* Supplies		-200	400	600	600
001-6510-413.30-05	Dues & Subscriptions	0	200	200	200
001-6510-413.32-10	Travel & Training	0	200	200	200

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMT CUT	COUNCIL		2011
			APPROVED	2011 ADJUSTED	REQUEST
001-6510-413.46-55	Law Book Subscriptions	0	200	200	200
* Other Services & Charges		0	600	600	600
** Magistrate		-200	77,225	77,425	77,425
<b>Magistrate IV-D</b>					
	<i>Vernon, Michael</i>				
001-6520-411.10-30	Appointed Official	0	41,394	41,394	41,394
001-6520-411.11-10	Full Time Employee	0	75,351	75,351	75,351
001-6520-411.12-20	Part Time	0	0	0	0
001-6520-411.13-10	Overtime	0	3,000	3,000	3,000
001-6520-411.15-10	Social Security	0	9,161	9,161	9,161
001-6520-411.16-10	PERF	0	8,682	8,682	8,682
* Personal Services		0	137,588	137,588	137,588
001-6520-412.20-10	Office Supplies	0	1,500	1,500	1,500
* Supplies		0	1,500	1,500	1,500
001-6520-413.30-05	Dues & Subscriptions	0	500	500	500
001-6520-413.32-10	Travel & Training	0	750	750	750
001-6520-413.37-35	Internet Access	0	550	550	550
001-6520-413.46-20	Pauper Attorney	0	9,000	9,000	9,000
001-6520-413.46-45	Judge Pro-tem	0	1,000	1,000	1,000
001-6520-413.46-55	Law Book Subscriptions	0	500	500	500
001-6520-413.62-27	Software	0	0	0	0
* Other Services & Charges		0	12,300	12,300	12,300
** Magistrate		0	151,388	151,388	151,388
<b>Circuit Court</b>					
	<i>Kemper, Gutwein</i>				
001-7010-411.11-10	Full Time Employee	0	121,532	121,532	121,532
001-7010-411.12-20	Part Time	0	2,000	2,000	2,000
001-7010-411.15-10	Social Security	0	9,451	9,451	9,451
001-7010-411.16-10	PERF	0	8,812	8,812	8,812
* Personal Services		0	141,795	141,795	141,795
001-7010-412.20-10	Office Supplies	0	800	800	800
001-7010-412.20-30	Recording Tapes	0	0	0	0
* Supplies		0	800	800	800
001-7010-413.30-05	Dues & Subscriptions	0	550	550	550
001-7010-413.32-10	Travel & Training	0	250	250	250
001-7010-413.42-10	Other Professional Services	0	2,500	2,500	2,500
001-7010-413.46-05	Jury Expense	-5,000	9,000	14,000	14,000
001-7010-413.46-20	Pauper Attorney	-15,000	25,000	40,000	40,000
001-7010-413.46-45	Judge Pro-tem	0	1,000	1,000	1,000
001-7010-413.46-55	Law Book Subscriptions	-1,500	2,500	4,000	4,000
001-7010-413.46-85	Guardian Ad Litem	-500	500	1,000	1,000
* Other Services & Charges		-22,000	41,300	63,300	63,300
** Circuit Court		-22,000	183,895	205,895	205,895
<b>Superior Court I</b>					
	<i>Kemper, Gutwein</i>				
001-7101-411.11-10	Full Time Employee	0	69,515	69,515	69,515

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMT CUT	COUNCIL		2011
			APPROVED	2011 ADJUSTED	REQUEST
001-7101-411.12-20	Part Time	-1,500	6,000	7,500	7,500
001-7101-411.13-10	Overtime	-2,000	6,500	8,500	8,500
001-7101-411.15-10	Social Security	-267	6,275	6,542	6,542
001-7101-411.16-10	PERF	-145	5,512	5,657	5,657
* Personal Services		-3,912	93,802	97,714	97,714
001-7101-412.20-10	Office Supplies	0	2,000	2,000	2,000
001-7101-412.20-40	Printing Supplies	0	300	300	300
* Supplies		0	2,300	2,300	2,300
001-7101-413.32-10	Travel & Training	-500	500	1,000	1,000
001-7101-413.46-05	Jury Expense	-8,000	2,000	10,000	10,000
001-7101-413.46-20	Pauper Attorney	-3,000	17,000	20,000	20,000
001-7101-413.46-40	Evaluation Services	-5,000	5,000	10,000	10,000
001-7101-413.46-45	Judge Pro-tem	0	500	500	500
001-7101-413.46-55	Law Book Subscriptions	0	500	500	500
* Other Services & Charges		-16,500	25,500	42,000	42,000
** Superior Court I		-20,412	121,602	142,014	142,014
<b>Superior Court II</b>	<i>Kemper, Gutwein</i>				
001-7102-411.11-10	Full Time Employee	0	74,738	74,738	74,738
001-7102-411.12-20	Part Time	-1,000	6,000	7,000	7,000
001-7102-411.13-10	Overtime	-3,000	7,134	10,134	10,134
001-7102-411.15-10	Social Security	-306	6,723	7,029	7,029
001-7102-411.16-10	PERF	-218	5,936	6,154	6,154
* Personal Services		-4,524	100,531	105,055	105,055
001-7102-412.20-10	Office Supplies	0	2,228	2,228	2,228
* Supplies		0	2,228	2,228	2,228
001-7102-413.30-40	Physical Examinations	0	1,500	1,500	1,500
001-7102-413.32-10	Travel & Training	0	300	300	300
001-7102-413.43-61	Family Relations	0	0	0	0
001-7102-413.46-05	Jury Expense	-12,000	27,700	39,700	39,700
001-7102-413.46-20	Pauper Attorney	-5,000	44,000	49,000	49,000
001-7102-413.46-45	Judge Pro-tem	0	700	700	700
001-7102-413.46-55	Law Book Subscriptions	-620	2,500	3,120	3,120
* Other Services & Charges		-17,620	76,700	94,320	94,320
* Superior Court II		-22,144	179,459	201,603	201,603
<b>Superior Court IV</b>	<i>Gutwein, Kemper</i>				
001-7104-411.11-10	Full Time Employee	0	140,867	140,867	140,867
001-7104-411.12-20	Part Time	0	2,500	2,500	2,500
001-7104-411.13-10	Overtime	0	500	500	500
001-7104-411.15-10	Social Security	0	11,006	11,006	10,968
001-7104-411.16-10	PERF	0	10,250	10,250	10,213
* Personal Services		0	165,123	165,123	165,048
001-7104-412.20-10	Office Supplies	-1,000	700	1,700	1,700
* Supplies		-1,000	700	1,700	1,700
001-7104-413.30-05	Dues & Subscriptions	0	500	500	500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMT CUT	COUNCIL		2011
			APPROVED	2011 ADJUSTED	REQUEST
001-7104-413.32-10	Travel & Training	-500	1,000	1,500	1,500
001-7104-413.46-05	Jury Expense	-1,200	0	1,200	1,200
001-7104-413.46-20	Pauper Attorney	0	1,000	1,000	1,000
001-7104-413.46-45	Judge Pro-tem	0	1,000	1,000	1,000
* Other Services & Charges		-1,700	3,500	5,200	5,200
** Superior Court IV		-2,700	169,323	172,023	171,948

<b>Superior Court V</b>		<i>Gutwein, Kemper</i>			
001-7105-411.11-10	Full Time Employee	0	138,022	138,022	138,022
001-7105-411.12-20	Part Time	0	2,500	2,500	2,500
001-7105-411.13-10	Overtime	0	1,000	1,000	1,000
001-7105-411.15-10	Social Security	0	10,827	10,827	10,827
001-7105-411.16-10	PERF	0	10,080	10,080	10,080
* Personal Services		0	162,429	162,429	162,429
001-7105-412.20-10	Office Supplies	0	2,000	2,000	2,000
* Supplies		0	2,000	2,000	2,000
001-7105-413.30-05	Dues & Subscriptions	0	600	600	600
001-7105-413.32-10	Travel & Training	0	500	500	500
001-7105-413.46-05	Jury Expense	-1,000	2,000	3,000	3,000
001-7105-413.46-20	Pauper Attorney	-2,000	4,000	6,000	6,000
001-7105-413.46-40	Evaluation Services	-2,000	1,000	3,000	3,000
001-7105-413.46-45	Judge Pro-tem	0	200	200	200
001-7105-413.46-60	Central Law Library	-2,000	1,500	3,500	3,500
* Other Services & Charges		-7,000	9,800	16,800	16,800
** Superior Court V		-7,000	174,229	181,229	181,229

<b>Superior Court VI</b>		<i>Gutwein, Kemper</i>			
001-7106-411.11-10	Full Time Employee	0	136,262	136,262	136,262
001-7106-411.12-20	Part Time	0	500	500	500
001-7106-411.13-10	Overtime	0	500	500	500
001-7106-411.15-10	Social Security	0	10,501	10,501	10,501
001-7106-411.16-10	PERF	0	9,916	9,916	9,916
* Personal Services		0	157,679	157,679	157,679
001-7106-412.20-10	Office Supplies	0	1,500	1,500	1,500
* Supplies		0	1,500	1,500	1,500
001-7106-413.30-05	Dues & Subscriptions	0	500	500	500
001-7106-413.32-10	Travel & Training	0	500	500	500
001-7106-413.46-05	Jury Expense	-2,000	2,000	4,000	4,000
001-7106-413.46-20	Pauper Attorney	-2,000	2,000	4,000	4,000
001-7106-413.46-25	Translator	0	500	500	500
001-7106-413.46-45	Judge Pro-tem	0	500	500	500
001-7106-413.46-55	Law Book Subscriptions	0	150	150	150
* Other Services & Charges		-4,000	6,150	10,150	10,150
** Superior Court VI		-4,000	165,329	169,329	169,329

**Superior Court III** *Vernon, Michael*

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMT CUT	COUNCIL		2011
			APPROVED	2011 ADJUSTED	REQUEST
001-7203-411.11-10	Full Time Employee	0	151,386	151,386	151,386
001-7203-411.12-20	Part Time	0	21,000	21,000	21,000
001-7203-411.13-10	Overtime	0	2,500	2,500	2,500
001-7203-411.15-10	Social Security	0	13,379	13,379	13,379
001-7203-411.16-10	PERF	0	11,157	11,157	11,157
* Personal Services		0	199,422	199,422	199,422
001-7203-412.20-10	Office Supplies	0	2,500	2,500	2,500
* Supplies		0	2,500	2,500	2,500
001-7203-413.30-05	Dues & Subscriptions	0	950	950	950
001-7203-413.30-90	General Operating-Misc	0	0	0	0
001-7203-413.32-10	Travel & Training	-1,000	1,000	2,000	2,000
001-7203-413.42-30	Institutional Care	-65,000	530,000	595,000	595,000
001-7203-413.42-31	DOC	0	0	0	0
001-7203-413.42-32	Youth Center Operations	-90,000	60,000	150,000	150,000
001-7203-413.43-26	Shredding	0	0	0	0
001-7203-413.46-20	Pauper Attorney	-20,000	140,000	160,000	160,000
001-7203-413.46-45	Judge Pro-tem	0	900	900	900
001-7203-413.46-55	Law Book Subscriptions	0	250	250	250
* Other Services & Charges		-176,000	733,100	909,100	909,100
001-7203-414.62-25	Data Processing-Hardware	0	0	0	0
001-7203-414.62-45	Equipment / Office	0	0	0	0
* Capital Outlay		0	0	0	0
** Superior Court III		-176,000	935,022	1,111,022	1,111,022
<b>CASA</b>	<i>Vernon, Michael</i>				
001-7310-411.11-10	Full Time Employee	0	102,031	102,031	102,031
001-7310-411.12-10	Part Time - Regular	0	22,162	22,162	22,162
001-7310-411.12-20	Part Time	0	0	0	0
001-7310-411.15-10	Social Security	0	9,501	9,501	9,501
001-7310-411.16-10	PERF	0	7,398	7,398	7,398
* Personal Services		0	141,092	141,092	141,092
001-7310-413.46-20	Pauper Attorney	-2,500	16,500	19,000	19,000
* Other Services & Charges		-2,500	16,500	19,000	19,000
** CASA		-2,500	157,592	160,092	160,092
<b>Health Department</b>	<i>Michael, Underwood</i>				
001-9010-451.10-30	Appointed Official	0	47,707	47,707	47,707
001-9010-451.11-10	Full Time Employee	-14,603	646,383	660,986	708,693
001-9010-451.12-50	Board Members	0	0	0	0
001-9010-451.15-10	Social Security	-1,118	53,098	54,216	54,216
001-9010-451.16-10	PERF	-1,059	46,863	47,922	51,381
* Personal Services		-16,780	794,051	810,831	861,997
001-9010-452.20-10	Office Supplies	0	3,000	3,000	3,000
001-9010-452.20-20	Printed Forms	0	2,000	2,000	2,000
001-9010-452.22-10	Maintenance	-1,000	1,500	2,500	2,500
001-9010-452.25-25	Medical	-1,000	5,000	6,000	6,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMT CUT	COUNCIL		2011
			APPROVED	2011 ADJUSTED	REQUEST
001-9010-452.25-31	Environmental Supplies	0	1,500	1,500	1,500
* Supplies		-2,000	13,000	15,000	15,000
001-9010-453.30-05	Dues & Subscriptions	0	1,000	1,000	1,000
001-9010-453.32-10	Travel & Training	-2,500	8,000	10,500	10,500
001-9010-453.36-10	Maintenance & Repair	0	200	200	200
001-9010-453.37-20	Telephone	0	0	0	0
001-9010-453.37-30	Cellular Telephone	0	3,700	3,700	3,700
001-9010-453.40-80	Vehicle Lease	0	4,666	4,666	4,666
001-9010-453.42-10	Professional Services	0	750	750	750
001-9010-453.42-25	Board Members	0	2,100	2,100	2,100
001-9010-453.43-20	Legal Services	-500	3,000	3,500	3,500
* Other Services & Charges		-3,000	23,416	26,416	26,416
** Health Department		-21,780	830,467	852,247	903,413
<b>Employee Insurance</b>	(Commissioners/HR)	0			
001-9410-411.11-10	Full Time Employee	0	0	0	0
001-9410-411.12-10	Part Time - Regular	0	0	0	0
001-9410-411.15-10	Social Security	0	0	0	0
001-9410-411.16-10	PERF	0	0	0	0
001-9410-411.17-10	Health	-907,563	5,758,820	6,666,383	6,666,383
	Clinic	345,000	345,000		
001-9410-411.17-20	Long Term Disability	-1,451	66,468	67,919	67,919
001-9410-411.17-30	Life	-1,094	45,874	46,968	46,968
001-9410-411.17-40	Unemployment	25,000	55,000	30,000	0
001-9410-411.17-50	Workers Compensation	0	246,225	246,225	0
001-9410-411.17-60	Flex	0	0	0	0
* Personal Services		-540,108	6,517,387	7,057,495	6,781,270
** Employee Insurance		-540,108	6,517,387	7,057,495	6,781,270
<b>Total General Fund</b>		<b>-1,952,474</b>	<b>37,155,426</b>	<b>39,107,900</b>	<b>39,094,001</b>

# Appendix C

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	COUNCIL			2011
		AMT CUT	APPROVED	2011 ADJUSTED	REQUEST
<b>Cumulative Cap Dev</b>					
<i>County Commissioners Kemper, Winger</i>					
010-1110-412.25-30	Cleaning & Laundry	0	47,250	47,250	47,250
* Supplies		0	47,250	47,250	47,250
010-1110-413.36-05	Building Improvements	0	197,000	197,000	197,000
010-1110-413.36-10	Maintenance & Repair	0	90,000	90,000	90,000
010-1110-413.43-25	Copier	0	125,000	125,000	125,000
010-1110-413.43-55	Hardware Maintenance	0	15,000	15,000	15,000
010-1110-413.44-85	Grant Contingency	0	10,000	10,000	10,000
* Other Services & Charges		0	437,000	437,000	437,000
010-1110-414.35-20	Maintenance & Repair	0	39,000	39,000	39,000
010-1110-414.61-20	Law Enforcement	0	21,300	21,300	21,300
010-1110-414.61-30	Office	0	0	0	0
010-1110-414.61-50	Residential Community	0	50,042	50,042	50,042
010-1110-414.61-60	Residential single family	0	0	0	0
010-1110-414.62-10	Appliances	0	0	0	0
010-1110-414.62-15	Communications	0	0	0	0
010-1110-414.62-25	Data Processing-Hardware	0	0	0	0
010-1110-414.62-27	Data Processing-Software	0	0	0	0
010-1110-414.62-30	Emergency Equipment	0	0	0	0
010-1110-414.62-40	Maintenance	0	20,000	20,000	20,000
010-1110-414.62-45	Office	20,000	20,000	0	0
010-1110-414.62-50	Parks	0	37,500	37,500	37,500
010-1110-414.62-55	Sheriff	11,250	17,965	6,715	6,715
010-1110-414.62-65	Equipment/Test Equip	0	0	0	0
010-1110-414.62-70	Vehicles (Plated)	0	226,000	226,000	226,000
010-1110-414.62-90	Capital Outlay-Misc	0	10,000	10,000	10,000
010-1110-414.63-50	Parking Area	0	90,000	90,000	90,000
010-1110-414.63-60	Impr/Retaining Wall	0	30,000	30,000	30,000
010-1110-414.63-70	Walks	0	5,000	5,000	5,000
* Capital Outlay		31,250	566,807	535,557	535,557
010-1130-411.12-10	Part Time - Regular	0	0	0	0
010-1130-411.12-20	Part Time	0	10,000	10,000	10,000
010-1130-411.15-10	Social Security	0	765	765	765
* Personal Services		0	10,765	10,765	10,765
** County Commissioners		31,250	1,061,822	1,030,572	1,030,572
 <i>MIITS Michael, Underwood</i>					
010-1410-411.11-10	Full Time Employee	0	125,926	125,926	125,926
010-1410-411.13-10	Overtime	0	0	0	0
010-1410-411.15-10	Social Security	0	9,634	9,634	9,634
010-1410-411.16-10	PERF	0	9,130	9,130	9,130

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	COUNCIL		2011	
		AMT CUT	APPROVED	2011 ADJUSTED	REQUEST
* Personal Services		0	144,690	144,690	144,690
010-1410-413.30-60	Software	0	0	0	0
010-1410-413.36-70	Telephone Equipment Maint	0	10,000	10,000	10,000
010-1410-413.37-35	Internet Access	0	10,560	10,560	10,560
010-1410-413.43-35	Consultant	0	0	0	0
010-1410-413.43-55	Hardware Maintenance	0	0	0	0
* Other Services & Charges		0	20,560	20,560	20,560
010-1410-414.62-15	Communications	0	0	0	0
010-1410-414.62-25	Data Processing-Hardware	0	0	0	0
010-1410-414.62-27	Data Processing-Software	0	0	0	0
010-1410-414.62-90	Capital Outlay-Misc	0	0	0	0
* Capital Outlay		0	0	0	0
** MITS		0	165,250	165,250	165,250
<i>Employee Insurance</i>					
010-9410-411.17-10	Health	-1,776	33,748	35,524	35,524
010-9410-411.17-20	Long Term Disability	0	396	396	396
010-9410-411.17-30	Life	0	274	274	274
* Personal Services		-1,776	34,418	36,194	36,194
**** Cum Cap Dev		29,474	1,261,490	1,232,016	1,232,016
<b>Cumulative Bridge</b>					
<i>Maintenance - Garage</i>					
<i>Kemper, Gutwein</i>					
011-8058-431.11-10	Full Time Employee	0	179,360	179,360	179,360
011-8058-431.13-10	Overtime	0	18,216	18,216	18,216
* Personal Services		0	197,576	197,576	197,576
<i>Maintenance and Repair</i>					
011-8161-431.11-10	Full Time Employee	0	188,984	188,984	188,984
011-8161-431.12-10	Part Time - Regular	0	35,694	35,694	35,694
011-8161-431.12-20	Part Time - Other	0	31,002	31,002	31,002
011-8161-431.13-10	Overtime	0	11,713	11,713	11,713
011-8161-431.15-10	Social Security	0	39,344	39,344	39,343
011-8161-431.16-10	PERF	0	32,451	32,451	31,714
011-8161-431.19-20	Highway Time	0	45,000	45,000	45,000
* Personal Services		0	384,188	384,188	383,450
011-8161-432.20-10	Office Supplies	0	3,000	3,000	3,000
011-8161-432.20-60	Operating	0	1,500	1,500	1,500
011-8161-432.20-70	Repair & Maintenance	0	1,000	1,000	1,000
011-8161-432.20-90	Office Expense / Misc	0	1,500	1,500	1,500
011-8161-432.24-55	Materials-Other	0	375,000	375,000	375,000
011-8161-432.24-56	Materials/Pipes/Culvert	0	50,000	50,000	50,000
011-8161-432.25-10	Uniforms & Clothing	0	1,200	1,200	1,200
* Supplies		0	433,200	433,200	433,200

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	COUNCIL			2011
		AMT CUT	APPROVED	2011 ADJUSTED	REQUEST
011-8161-433.30-05	Dues & Subscriptions	0	100	100	100
011-8161-433.30-10	Mileage Reimbursement	0	100	100	100
011-8161-433.30-20	Postage	0	100	100	100
011-8161-433.30-25	Advertising	0	500	500	500
011-8161-433.30-30	Blueprinting/Photo	0	200	200	200
011-8161-433.30-80	Current Charges	0	130,000	130,000	130,000
011-8161-433.30-90	General Operating-Misc	0	1,000	1,000	1,000
011-8161-433.32-10	Travel	0	1,200	1,200	1,200
011-8161-433.36-20	Repairs Maintenance Svc	0	20,000	20,000	20,000
011-8161-433.36-30	Maintenance Rent/Lease	0	60,000	60,000	60,000
011-8161-433.37-15	Utilities-Lighting Road	0	6,200	6,200	6,200
011-8161-433.38-20	Insurance / Liability	0	4,848	4,848	4,848
011-8161-433.42-11	Legal Professional	0	2,500	2,500	2,500
011-8161-433.42-20	Engineering	0	200,000	200,000	200,000
011-8161-433.42-21	Bridge Inspect/Re-inspect	0	75,000	75,000	75,000
011-8161-433.43-50	Contracts / Maintenance	0	50,000	50,000	50,000
011-8161-433.43-53	Guardrail Rehabilitation	0	100,000	100,000	100,000
* Other Services & Charges		0	651,748	651,748	651,748
011-8161-434.62-90	Equipment / Miscellaneous	0	100,000	100,000	100,000
* Capital Outlay		0	100,000	100,000	100,000
<i>Construction &amp; Reconstruction</i>					
011-8162-434.65-05	Right of Ways / Infrastructure	0	25,000	25,000	25,000
011-8162-434.66-05	Bridges / Rehabilitation	0	1,100,000	1,100,000	1,100,000
011-8162-434.66-10	Bridges / Infrastructure	-1,000,000	0	1,000,000	1,000,000
011-8162-434.66-15	Bridge / Miscellaneous	-500,000	0	500,000	500,000
011-8162-434.68-05	Culverts / Rehabilitation	-500,000	0	500,000	500,000
011-8162-434.68-06	Culverts / Repairs	0	100,000	100,000	100,000
011-8162-434.68-10	Culverts / Infrastructure	0	500,000	500,000	500,000
011-8162-434.68-15	Drains & Misc. Culverts	-500,000	0	500,000	500,000
* Capital Outlay		-2,500,000	1,725,000	4,225,000	4,225,000
<i>Employee Insurance</i>					
011-9410-411.17-10	Health	-7,605	153,495	161,100	161,100
011-9410-411.17-20	Long Term Disability	0	1,370	1,370	1,370
011-9410-411.17-30	Life	0	930	930	930
011-9410-411.17-40	Unemployment	0	1,500	1,500	1,500
011-9410-411.17-50	Workers Compensation	0	17,849	17,849	17,849
* Personal Services		-7,605	175,144	182,749	182,749
**** Cumulative Bridge		-2,507,605	3,666,856	6,174,461	6,173,723
<b>Jail Lease Rental</b>					
020-0110-493.44-20	Jail Lease	0	1,150,000	1,150,000	1,100,000
* Other Services & Charges		0	1,150,000	1,150,000	1,100,000
**** Jail Lease Rental		0	1,150,000	1,150,000	1,100,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	COUNCIL		2011	
		AMT CUT	APPROVED	2011 ADJUSTED	REQUEST
<b>Rainy Day Fund - General</b>					
098-9800-413.30-90	General Operating-Misc	0	0	0	0
* Other Services & Charges		0	0	0	0
** Rainy Day Fund - General		0	0	0	0
<b>Rainy Day Fund - Econ Dev</b>					
099-9800-413.30-90	General Operating-Misc	0	0	0	0
* Other Services & Charges		0	0	0	0
** Rainy Day Fund - Econ Dev		0	0	0	0
<b>County Highway</b>					
<i>Administration Kemper, Gutwein</i>					
101-8059-431.10-30	Appointed Official	0	143,178	143,178	143,178
101-8059-431.11-10	Full Time Employee	0	215,663	215,663	215,663
101-8059-431.12-20	Part Time - Other	0	9,750	9,750	9,750
101-8059-431.13-10	Overtime	0	12,337	12,337	12,337
* Personal Services		0	380,928	380,928	380,928
101-8060-431.10-30	Appointed Official	0	59,969	59,969	59,969
101-8060-431.11-10	Full Time Employee	0	157,517	157,517	157,517
101-8060-431.13-10	Overtime	0	9,899	9,899	9,899
* Personal Services		0	227,385	227,385	227,385
101-8060-432.20-10	Office Supplies	0	3,000	3,000	3,000
101-8060-432.20-45	Computer	0	800	800	800
* Supplies		0	3,800	3,800	3,800
101-8060-433.30-10	Mileage Reimbursement	0	100	100	100
101-8060-433.30-20	Postage	0	800	800	800
101-8060-433.30-25	Advertising	0	600	600	600
101-8060-433.30-30	Blueprinting/Photo	0	350	350	350
101-8060-433.30-45	Drug & Alcohol Testing	0	2,000	2,000	2,000
101-8060-433.32-10	Travel	0	400	400	400
101-8060-433.43-80	Service-Office Equip	0	2,000	2,000	2,000
* Other Services & Charges		0	6,250	6,250	6,250
** Administration		0	618,363	618,363	618,363
<i>Maintenance &amp; Repair</i>					
101-8061-431.11-10	Full Time Employee	0	883,206	883,206	883,206
101-8061-431.12-20	Part Time - Other	0	126,204	126,204	126,204
101-8061-431.13-10	Overtime	0	114,132	114,132	114,132
101-8061-431.19-10	Engineer Time/Cum Bridge	0	45,000	45,000	45,000
* Personal Services		0	1,168,542	1,168,542	1,168,542
101-8061-432.22-50	Garage / Parts Equipment	-110,000	20,000	130,000	130,000
101-8061-432.22-60	Garage / Tires	-25,000	5,000	30,000	30,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	COUNCIL			2011
		AMT CUT	APPROVED	2011 ADJUSTED	REQUEST
101-8061-432.23-40	Maintenance /Parts	-200	0	200	200
101-8061-432.24-20	Adopt-a-Road	-300	0	300	300
101-8061-432.24-40	Salt & Sand	-70,000	0	70,000	70,000
101-8061-432.24-50	Stone & Gravel	-75,000	5,000	80,000	80,000
101-8061-432.24-54	Materials-Construction	-3,000	0	3,000	3,000
101-8061-432.24-55	Materials-Other	-40,000	0	40,000	40,000
101-8061-432.24-70	Materials-Bituminous+Oil	-48,000	2,000	50,000	50,000
101-8061-432.24-85	Highway/Road / Other Supplies	-4,200	800	5,000	5,000
* Supplies		-375,700	32,800	408,500	408,500
101-8061-433.42-60	Property/Drainage Tax	0	3,000	3,000	3,000
101-8061-433.51-20	Rent / Machinery & Equipment	0	3,500	3,500	3,500
101-8061-433.51-40	Rent / Snow & Ice Removal	0	1,000	1,000	1,000
101-8061-433.51-90	Rent / Miscellaneous	0	1,000	1,000	1,000
* Other Services & Charges		0	8,500	8,500	8,500
** Maintenance and Repair		-375,700	1,209,842	1,585,542	1,585,542

*General and Undistributed*

101-8063-431.11-10	Full Time Employee	0	192,204	192,204	192,204
101-8063-431.13-10	Overtime	0	20,897	20,897	20,897
101-8063-431.15-10	Social Security	0	152,893	152,893	152,761
101-8063-431.16-10	PERF	0	135,042	135,042	134,979
* Personal Services		0	501,036	501,036	500,841
101-8063-432.22-20	Gas & Oil	-225,000	75,000	300,000	300,000
101-8063-432.22-65	Maintainer Blades	-20,000	0	20,000	20,000
101-8063-432.25-10	Uniforms & Clothing	0	15,350	15,350	15,350
* Supplies		-245,000	90,350	335,350	335,350
101-8063-433.30-05	Dues & Subscriptions	-250	0	250	250
101-8063-433.30-90	General Operating-Misc	-5,000	0	5,000	5,000
101-8063-433.32-10	Travel	-1,400	0	1,400	1,400
101-8063-433.36-20	Repairs Maintenance Svc	-10,000	0	10,000	10,000
101-8063-433.37-70	Trash Removal	0	4,700	4,700	4,700
101-8063-433.37-90	Utilities / Miscellaneous	-19,900	20,100	40,000	40,000
101-8063-433.38-20	Insurance / Liability	0	45,000	45,000	45,000
101-8063-433.38-30	Insurance / Property	0	3,600	3,600	3,600
101-8063-433.38-40	Insurance / Vehicle	0	70,000	70,000	70,000
101-8063-433.40-06	Auto Expense / Car & Van Maint	-5,000	0	5,000	5,000
101-8063-433.40-07	Auto Expense / Repairs-Svc. Equip	-15,000	10,000	25,000	25,000
101-8063-433.40-40	Auto Expense / Tires	-4,000	0	4,000	4,000
101-8063-433.43-85	Contracts / Service-Radio Equip	0	2,500	2,500	2,500
* Other Services & Charges		-60,550	155,900	216,450	216,450
101-8063-434.61-45	Equipment / Highway	-5,000	0	5,000	5,000
101-8063-434.62-25	Equipment / Data Processing	0	1,500	1,500	1,500
101-8063-434.62-80	Equipment / Garage	0	5,000	5,000	5,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	COUNCIL			2011
		AMT CUT	APPROVED	2011 ADJUSTED	REQUEST
101-8063-434.62-90	Equipment / Miscellaneous	-124,200	25,800	150,000	150,000
* Capital Outlay		-129,200	32,300	161,500	161,500
101-8064-431.12-20	Part Time - Other	0	0	0	0
* Personal Services		0	0	0	0
101-9410-411.17-10	Health	-26,753	665,977	692,730	692,730
101-9410-411.17-20	Long Term Disability	0	5,891	5,891	5,891
101-9410-411.17-30	Life	0	3,999	3,999	3,999
101-9410-411.17-40	Unemployment	0	3,200	3,200	3,200
101-9410-411.17-50	Workers Compensation	0	69,649	69,649	69,649
101-9410-411.17-60	Flex	0	0	0	0
* Personal Services		-26,753	748,716	775,469	775,469
** General and Undistributed		-461,503	1,528,302	1,989,805	1,989,610
**** County Highway		-837,203	3,356,507	4,193,710	4,193,515

**Local Road & Street**

<i>Administration</i>		<i>Kemper, Gutwein</i>			
102-8260-432.20-10	Office Supplies	0	2,500	2,500	2,500
102-8260-432.20-45	Computer	0	500	500	500
* Supplies		0	3,000	3,000	3,000
102-8260-433.30-10	Mileage Reimbursement	0	100	100	100
102-8260-433.30-20	Postage	0	400	400	400
102-8260-433.30-25	Advertising	0	800	800	800
102-8260-433.30-30	Blueprinting/Photo	0	200	200	200
102-8260-433.32-10	Travel	0	900	900	900
102-8260-433.42-11	Legal Professional	0	3,000	3,000	3,000
* Other Services & Charges		0	5,400	5,400	5,400
** Administration		0	8,400	8,400	8,400

*Maintenance & Repair*

102-8261-432.23-20	Paint	0	75,000	75,000	75,000
102-8261-432.24-10	Road Signs	0	26,500	26,500	26,500
102-8261-432.24-54	Materials-Construction	0	2,000	2,000	2,000
102-8261-432.24-55	Materials-Other	0	790,000	790,000	790,000
102-8261-432.24-80	Engineering	0	1,500	1,500	1,500
102-8261-432.24-85	Other Supplies	50,000	51,000	1,000	1,000
* Supplies		50,000	946,000	896,000	896,000
102-8261-433.30-80	Current Charges	30,000	100,000	70,000	70,000
102-8261-433.36-15	Pavement Marking Prog	0	10,000	10,000	10,000
102-8261-433.36-36	Maintenance / Engineering Svcs	0	150,000	150,000	150,000
102-8261-433.36-90	Maintenance / Miscellaneous	0	1,000	1,000	1,000
102-8261-433.43-50	Contracts / Maintenance	0	2,000	2,000	2,000
102-8261-433.51-20	Rent / Machinery & Equipment	0	75,000	75,000	75,000
* Other Services & Charges		30,000	338,000	308,000	308,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	COUNCIL			2011
		AMT CUT	APPROVED	2011 ADJUSTED	REQUEST
**	Maintenance & Repair	80,000	1,284,000	1,204,000	1,204,000
<i>Construction &amp; Reconstruction</i>					
102-8262-434.64-10	Railroad Corssings / Infrastructure	0	10,000	10,000	10,000
102-8262-434.65-05	Right of Ways / Infrastructure	0	100,000	100,000	100,000
102-8262-434.67-05	Roads / Rehab/Repair	0	150,000	150,000	150,000
102-8262-434.67-10	Roads /Infrastructure	0	0	0	0
*	Capital Outlay	0	260,000	260,000	260,000
**	Construction & Reconstruction	0	260,000	260,000	260,000
<i>General &amp; Undistributed</i>					
102-8263-432.20-60	Office Expense / Operating	0	500	500	500
102-8263-432.24-30	Safety Supplies	0	6,000	6,000	6,000
*	Supplies	0	6,500	6,500	6,500
102-8263-433.30-05	Dues & Subscriptions	0	500	500	500
102-8263-433.32-10	Travel	0	1,200	1,200	1,200
102-8263-433.36-20	Repairs Maintenance Svc	0	500	500	500
102-8263-433.37-15	Utilities-Lighting Road	0	850	850	850
*	Other Services & Charges	0	3,050	3,050	3,050
102-8263-434.62-25	Equipment / Data Processing	0	10,000	10,000	10,000
102-8263-434.62-90	Equipment / Miscellaneous	-80,000	100,000	180,000	180,000
*	Capital Outlay	-80,000	110,000	190,000	190,000
**	General & Undistributed	-80,000	119,550	199,550	199,550
****	Local Road & Street	0	1,671,950	1,671,950	1,671,950
<b>Excise Surtax</b> <i>Kemper, Gutwein</i>					
105-8261-432.24-55	Materials-Other	0	400,000	400,000	400,000
*	Supplies	0	400,000	400,000	400,000
105-8261-434.67-90	Roads / Infrastructure-Paving	0	400,000	400,000	400,000
*	Capital Outlay	0	400,000	400,000	400,000
****	Excise Surtax	0	800,000	800,000	800,000
<b>Wheel Tax</b> <i>Kemper, Gutwein</i>					
106-8261-432.24-55	Materials-Other	0	100,000	100,000	100,000
*	Supplies	0	100,000	100,000	100,000
****	Wheel Tax	0	100,000	100,000	100,000
<b>Focus Program</b>					
<i>Juvenile Alternatives</i> <i>Vernon, Michael</i>					
154-3710-412.20-10	Office Supplies	0	0	0	0
154-3710-412.25-05	Food	0	0	0	0
*	Supplies	0	0	0	0
154-3710-413.42-10	Other Professional Services	0	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	COUNCIL			2011
		AMT CUT	APPROVED	2011 ADJUSTED	REQUEST
* Other Services & Charges		0	0	0	0
**** Focus Program		0	0	0	0

#### Clerks Record Perpetuation

<i>Clerk</i>	<i>Basham, Michael</i>				
160-5810-411.12-20	Part Time	0	45,000	45,000	45,000
160-5810-411.15-10	Social Security	0	3,443	3,443	3,443
* Personal Services		0	48,443	48,443	48,443
160-5810-412.20-10	Office Supplies	0	3,000	3,000	3,000
* Supplies		0	3,000	3,000	3,000
160-5810-413.30-60	Software	0	4,500	4,500	4,500
160-5810-413.43-30	Microfilm	0	3,000	3,000	3,000
* Other Services & Charges		0	7,500	7,500	7,500
160-5810-414.62-90	Capital Outlay-Misc	0	8,000	8,000	8,000
* Capital Outlay		0	8,000	8,000	8,000
**** Clerks Record Perpetuation		0	66,943	66,943	66,943

#### Plat Book Fund

<i>Auditor</i>	<i>Gutwein, Winger</i>				
165-0110-411.12-10	Part Time - Regular	0	11,081	11,081	11,081
165-0110-411.12-20	Part Time	0	2,000	2,000	2,000
165-0110-411.15-10	Social Security	0	1,001	1,001	1,001
* Personal Services		0	14,082	14,082	14,082
165-0110-412.20-10	Office Supplies	0	1,000	1,000	1,000
* Supplies		0	1,000	1,000	1,000
165-0110-413.36-50	Rebinding	0	1,000	1,000	1,000
165-0110-413.42-75	Salary Support	0	10,000	10,000	10,000
165-0110-413.45-75	Copier	0	2,800	2,800	2,800
* Other Services & Charges		0	13,800	13,800	13,800
165-0110-414.62-90	Capital Outlay-Misc	0	1,000	1,000	1,000
* Capital Outlay		0	1,000	1,000	1,000
**** Plat Book Fund		0	29,882	29,882	29,882

#### Recorder Record Perpetuation

<i>Recorder</i>	<i>Underwood, Michael</i>				
170-0310-411.11-10	Full Time Employee	37,580	128,704	91,124	91,124
170-0310-411.15-10	Social Security	2,875	9,846	6,971	6,971
170-0310-411.16-10	PERF	2,725	9,332	6,607	6,607
* Personal Services		43,180	147,882	104,702	104,702
170-0310-413.30-90	General Operating-Misc	0	0	0	0
* Other Services & Charges		0	0	0	0
170-9410-411.17-10	Health	15,798	42,580	26,782	26,782
170-9410-411.17-20	Long Term Disability	132	527.88	396	396

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	COUNCIL			2011
		AMT CUT	APPROVED	2011 ADJUSTED	REQUEST
170-9410-411.17-30	Life	91	365.2	274	274
170-9410-411.17-50	Workers Compensation	0	2,180	2,180	0
* Personal Services		16,021	45,653	29,632	27,452
**** Recorder Record Perpetuation		59,201	193,535	134,334	132,154

#### ID Security Protection

Recorder	<i>Underwood, Michael</i>				
172-0310-411.11-10					
172-0310-411.12-20	Part Time	-5,000	0	5,000	5,000
172-0310-411.15-10	Social Security	-383	0	383	383
* Personal Services		-5,383	0	5,383	5,383
172-0310-413.30-90	General Operating-Misc	0	0	0	0
* Other Services & Charges		0	0	0	0
**** ID Security Protection		-5,383	0	5,383	5,383

#### Wireless E911

<i>Sheriff</i>	<i>Gutwein, Michael</i>				
173-5410-421.11-10	Full Time Employee	0	89,615	89,615	89,615
173-5410-421.13-10	Overtime	0	5,000	5,000	5,000
173-5410-421.15-10	Social Security	0	7,238	7,238	7,238
173-5410-421.16-10	PERF	0	6,860	6,860	6,860
* Personal Services		0	108,713	108,713	108,713
173-5410-423.30-60	Software services	0	30,000	30,000	30,000
173-5410-423.32-10	Travel & Training	0	5,000	5,000	5,000
173-5410-423.43-10	Contractual Services	0	200,000	200,000	200,000
* Other Services & Charges		0	235,000	235,000	235,000
173-5410-424.62-90	Equipment / Miscellaneous	0	30,000	30,000	30,000
* Capital Outlay		0	30,000	30,000	30,000
173-9410-411.17-10	Health	-1,674	31,812	33,486	33,486
173-9410-411.17-20	Long Term Disability	0	396	396	396
173-9410-411.17-30	Life	0	274	274	274
173-9410-411.17-50	Workers Compensation	0	5059	5059	0
* Personal Services		-1,674	37,541	39,215	34,156
**** Wireless E911		-1,674	411,254	412,928	407,869

#### E-911

<i>Sheriff</i>	<i>Gutwein, Michael</i>				
176-5410-421.11-10	Full Time Employee	0	0	0	0
176-5410-421.13-10	Overtime	0	0	0	0
176-5410-421.15-10	Social Security	0	0	0	0
176-5410-421.16-10	PERF	0	0	0	0
* Personal Services		0	0	0	0
176-5410-422.20-10	Office Supplies	0	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	COUNCIL			2011
		AMT CUT	APPROVED	2011 ADJUSTED	REQUEST
* Supplies		0	0	0	0
176-5410-423.30-90	General Operating-Misc	0	0	0	0
176-5410-423.42-10	Other Professional Services	0	0	0	0
176-5410-423.43-35	Consultant	0	10,000	10,000	10,000
176-5410-423.45-80	E-911 Payment #1	0	413,000	413,000	413,000
176-5410-423.45-81	E-911 Payment #2	0	450,000	450,000	450,000
* Other Services & Charges		0	873,000	873,000	873,000
176-5410-424.62-90	Equipment / Miscellaneous	0	100,000	100,000	100,000
* Capital Outlay		0	100,000	100,000	100,000
176-9410-411.17-10	Health	0	0	0	0
176-9410-411.17-20	Long Term Disability	0	0	0	0
176-9410-411.17-30	Life	0	0	0	0
176-9410-411.17-40	Unemployment	0	0	0	0
* Personal Services		0	0	0	0
**** E-911		0	973,000	973,000	973,000

#### Surveyor Cornerstone Perpetuation

<i>Surveyor</i>	<i>Winger, Kemper</i>				
240-0410-411.10-10	Elected Official	0	10,178	10,178	10,178
240-0410-411.11-10	Full Time Employee	0	13,845	13,845	13,845
240-0410-411.15-10	Social Security	0	1,838	1,838	1,860
240-0410-411.16-10	PERF	0	1,742	1,742	1,742
* Personal Services		0	27,603	27,603	27,625
240-0410-412.20-60	Office Expense / Operating	0	5,000	5,000	5,000
240-0410-412.22-20	Gas Oil & Lube	0	4,000	4,000	4,000
* Supplies		0	9,000	9,000	9,000
240-0410-413.30-05	Dues & Subscriptions	0	600	600	600
240-0410-413.30-25	Advertising	0	200	200	200
240-0410-413.32-10	Travel & Training	0	2,500	2,500	2,500
240-0410-413.36-10	Maintenance & Repair	0	3,000	3,000	3,000
240-0410-413.37-20	Telephone	0	1,300	1,300	1,300
240-0410-413.43-35	Contracts / Consultant	0	10,000	10,000	10,000
* Other Services & Charges		0	17,600	17,600	17,600
240-0410-414.62-90	Equipment / Capital Outlay-Misc	0	10,000	10,000	10,000
* Capital Outlay		0	10,000	10,000	10,000
240-9410-411.17-10	Health	-373	7,102	7,475	7,475
240-9410-411.17-20	Long Term Disability	0	264	264	264
240-9410-411.17-30	Life	0	183	183	183
* Personal Services		-373	7,549	7,922	7,922
**** Surveyor Cornerstone Perpetuation		-373	71,752	72,125	72,147

#### F-Lake Detention

Surveyor *Winger, Kemper*

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	COUNCIL			2011
		AMT CUT	APPROVED	2011 ADJUSTED	REQUEST
241-0410-413.69-11	Detention - Constr&Observ	0	0	0	0
241-0410-413.69-12	Detention - Maintenance	0	25,000	25,000	25,000
* Other Services & Charges		0	25,000	25,000	25,000
**** F-Lake Detention		0	25,000	25,000	25,000

### Engineering Review

Surveyor	<i>Winger, Kemper</i>				
244-0410-413.36-36	Engineering Services	0	60,000	60,000	60,000
* Other Services & Charges		0	60,000	60,000	60,000
**** Engineering Review		0	60,000	60,000	60,000

### Phase II Stormwater

Surveyor	<i>Winger, Kemper</i>				
247-0410-411.10-10	Elected Official	0	35,597	35,597	35,597
247-0410-411.11-10	Full Time Employee	0	142,103	142,103	162,634
247-0410-411.12-20	Part Time	0	20,000	20,000	20,000
247-0410-411.13-10	Overtime	0	5,000	5,000	5,000
247-0410-411.15-10	Social Security	0	15,507	15,507	15,578
247-0410-411.16-10	PERF	0	13,246	13,246	13,314
* Personal Services		0	231,453	231,453	252,123
247-0410-412.20-10	Office Supplies	1,000	6,000	5,000	5,000
247-0410-412.20-15	Office Expense / Equipment	0	10,000	10,000	10,000
247-0410-412.20-20	Printed Forms	0	10,000	10,000	10,000
247-0410-412.20-90	Office Expense / Misc	0	20,000	20,000	20,000
247-0410-412.22-20	Gas Oil & Lube	1,000	6,000	5,000	5,000
247-0410-412.25-40	Signage	0	12,000	12,000	12,000
* Supplies		2,000	64,000	62,000	62,000
247-0410-413.30-05	Dues & Subscriptions	0	2,000	2,000	2,000
247-0410-413.30-10	Mileage Reimbursement	0	2,000	2,000	2,000
247-0410-413.30-20	Postage	0	4,000	4,000	4,000
247-0410-413.30-25	Advertising	0	10,000	10,000	10,000
247-0410-413.30-60	Software	0	10,000	10,000	10,000
247-0410-413.30-90	General Operating-Misc	0	20,000	20,000	20,000
247-0410-413.32-10	Travel & Training	0	20,000	20,000	20,000
247-0410-413.32-90	Training Costs / Misc	0	50,000	50,000	50,000
247-0410-413.37-90	Utilities / Miscellaneous	0	1,000	1,000	1,000
247-0410-413.42-10	Other Professional Services	0	200,000	200,000	200,000
247-0410-413.42-15	Legal Notices	0	1,000	1,000	1,000
247-0410-413.42-20	Engineering	0	50,000	50,000	50,000
247-0410-413.42-90	Administrative / Miscellaneous	0	30,000	30,000	30,000
247-0410-413.43-20	Contracts / Legal Services	1,000	38,000	37,000	37,000
247-0410-413.43-60	Contracts-Educator	0	20,000	20,000	20,000
* Other Services & Charges		1,000	458,000	457,000	457,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	COUNCIL			2011
		AMT CUT	APPROVED	2011 ADJUSTED	REQUEST
247-0410-414.62-90	Capital Outlay-Misc	0	25,000	25,000	25,000
* Capital Outlay		0	25,000	25,000	25,000
247-9410-411.17-10	Health	-2,134	40,559	42,693	42,693
247-9410-411.17-20	Long Term Disability	0	528	528	528
247-9410-411.17-30	Life	0	365	365	365
247-9410-411.17-50	Workers Compensation	0	3,727	3,727	6,953
247-9410-411.17-60	Flex	0	0	0	0
* Personal Services		-2,134	45,179	47,313	50,539
**** Phase II Stormwater		866	823,632	822,766	846,662

#### Berlovitz Detention

Surveyor	<i>Winger, Kemper</i>				
248-0410-413.69-11	Detention - Constr&Observ	0	0	0	0
248-0410-413.69-12	Detention - Maintenance	0	25,000	25,000	25,000
* Other Services & Charges		0	25,000	25,000	25,000
**** Berlovitz Detention		0	25,000	25,000	25,000

#### Prosecutor Drug Enforcement

<i>Prosecutor</i>	<i>Underwood, Winger</i>				
257-5910-422.20-10	Office Supplies	0	2,000	2,000	2,000
* Supplies		0	2,000	2,000	2,000
257-5910-423.30-90	General Operating-Misc	0	30,000	30,000	30,000
257-5910-423.32-10	Travel & Training	0	2,000	2,000	2,000
257-5910-423.35-10	Building Lease	0	21,980	21,980	21,980
257-5910-423.35-20	Maintenance & Repair	0	0	0	0
257-5910-423.37-30	Cellular Telephone	0	3,500	3,500	3,500
257-5910-423.37-90	Utilities / Miscellaneous	0	8,800	8,800	8,800
* Other Services & Charges		0	66,280	66,280	66,280
257-5910-424.62-25	Equip / Data Processing-Hardware	0	5,000	5,000	5,000
* Capital Outlay		0	5,000	5,000	5,000
**** Prosecutor Drug Enforcement		0	73,280	73,280	73,280

#### Pre-Trial Diversion

<i>Prosecutor</i>	<i>Underwood, Winger</i>				
260-5910-411.11-10	Full Time Employee	54,986	86,092	31,106	31,106
260-5910-411.13-10	Overtime	0	25,000	25,000	25,000
260-5910-411.15-10	Social Security	4,206	8,499	4,293	4,293
260-5910-411.16-10	PERF	3,987	8,055	4,068	4,068
* Personal Services		63,179	127,646	64,467	64,467
260-5910-413.30-90	General Operating-Misc	0	140,000	140,000	140,000
260-5910-413.30-97	General Law Enforcement	0	75,000	75,000	75,000
260-5910-413.32-10	Travel & Training	0	16,000	16,000	16,000
260-5910-413.37-30	Cellular Telephone	0	12,500	12,500	12,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	COUNCIL			2011
		AMT CUT	APPROVED	2011 ADJUSTED	REQUEST
260-5910-413.40-05	Auto Expense / Maintenance	0	1,000	1,000	1,000
260-5910-413.40-10	Auto Expense / Gasoline & Oil	0	1,500	1,500	1,500
260-5910-413.42-05	Admin / Project Safe Neighborhood	0	10,000	10,000	10,000
260-5910-413.42-10	Other Professional Services	0	50,000	50,000	50,000
260-5910-413.46-75	Witness Fees	0	5,000	5,000	5,000
260-5910-413.46-80	Transcripts & Records	0	0	0	0
* Other Services & Charges		0	311,000	311,000	311,000
260-5910-414.62-70	Equipment / Vehicles (Plated)	0	1,000	1,000	1,000
* Capital Outlay		0	1,000	1,000	1,000
260-5910-424.62-07	Equipment / Law Enforcement	0	30,000	30,000	30,000
* Capital Outlay		30,000	30,000		
260-9410-	Employee Benefits	16,597	16,597		
**** Pre-Trial Diversion		109,776	485,243	375,467	375,467

#### Infraction Diversion

*Prosecutor*

*Underwood, Winger*

261-5910-412.20-10	Office Supplies	0	2,000	2,000	2,000
* Supplies		0	2,000	2,000	2,000
261-5910-413.30-05	Dues & Subscriptions	0	4,000	4,000	4,000
261-5910-413.30-90	General Operating-Misc	0	20,000	20,000	20,000
261-5910-413.32-10	Travel & Training	0	15,000	15,000	15,000
261-5910-413.42-10	Other Professional Services	0	15,000	15,000	15,000
261-5910-413.46-55	Law Book Subscriptions	0	22,000	22,000	22,000
261-5910-413.46-80	Transcripts & Records	0	20,000	20,000	20,000
* Other Services & Charges		0	96,000	96,000	96,000
**** Infraction Diversion		0	98,000	98,000	98,000

#### Reassessment

*County Assessor*

*Underwood, Basham*

281-0510-411.11-10	Full Time Employee	0	121,100	121,100	121,100
281-0510-411.12-10	Part Time - Regular	0	0	0	0
281-0510-411.12-20	Part Time	0	50,000	50,000	50,000
281-0510-411.12-50	Board Members	0	5,000	5,000	5,000
281-0510-411.13-10	Overtime	0	0	0	0
281-0510-411.14-10	Additional Pay	0	0	0	0
281-0510-411.15-10	Social Security	0	13,472	13,472	13,472
281-0510-411.16-10	PERF	0	8,780	8,780	8,780
* Personal Services		0	198,352	198,352	198,352
281-0510-412.20-10	Office Supplies	0	15,000	15,000	15,000
* Supplies		0	15,000	15,000	15,000
281-0510-413.30-05	Dues & Subscriptions	0	0	0	0
281-0510-413.30-20	Postage	-7,000	23,000	30,000	30,000
281-0510-413.30-25	Advertising	0	1,000	1,000	1,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	COUNCIL			2011
		AMT CUT	APPROVED	2011 ADJUSTED	REQUEST
281-0510-413.30-60	Software	0	0	0	0
281-0510-413.30-90	General Operating-Misc	0	0	0	0
281-0510-413.32-10	Travel & Training	0	7,000	7,000	7,000
281-0510-413.36-10	Maintenance & Repair	0	0	0	0
281-0510-413.43-35	Contracts / Consultant	0	0	0	0
* Other Services & Charges		-7,000	31,000	38,000	38,000
281-0510-414.62-90	Capital Outlay-Misc	0	0	0	0
* Capital Outlay		0	0	0	0
281-9410-411.17-10	Health	0	0	0	0
281-9410-411.17-20	Long Term Disability	0	0	0	0
281-9410-411.17-30	Life	0	0	0	0
281-9410-411.17-40	Unemployment	0	0	0	0
* Personal Services		0	0	0	0
**** Reassessment		-7,000	244,352	251,352	251,352

#### Sales Disclosure

<i>County Assessor</i>	<i>Underwood, Basham</i>				
285-0510-411.12-20	Part Time	0	10,000	10,000	10,000
285-0510-411.13-10	Overtime	0	0	0	0
285-0510-411.15-10	Social Security	0	765	765	765
* Personal Services		0	10,765	10,765	10,765
285-0510-413.30-60	Software	0	10,000	10,000	10,000
285-0510-413.30-90	General Operating-Misc	0	25,000	25,000	25,000
285-0510-413.32-10	Travel & Training	0	7,000	7,000	7,000
* Other Services & Charges		0	42,000	42,000	42,000
**** Sales Disclosure		0	52,765	52,765	52,765

#### EDIT

<i>Surveyor</i>	<i>Winger, Kemper</i>				
301-0420-411.10-10	Elected Official	0	9,796	9,796	9,796
301-0420-411.11-10	Full Time Employee	0	129,022	129,022	129,022
301-0420-411.12-20	Part Time	0	4,000	4,000	4,000
301-0420-411.15-10	Social Security	0	10,986	10,986	10,986
301-0420-411.16-10	PERF	0	10,121	10,121	10,121
* Personal Services		0	163,925	163,925	163,925
301-0430-413.52-20	Drainage Projects	-75,000	75,000	150,000	150,000
* Other Services & Charges		-75,000	75,000	150,000	150,000
** Surveyor		-75,000	238,925	313,925	313,925

<i>County Commissioners</i>	<i>Kemper, Winger</i>				
301-1110-411.11-10	Full Time Employee	0	39,755	39,755	39,755
301-1110-411.12-20	Part Time	0	0	0	0
301-1110-411.15-10	Social Security	0	3,042	3,042	3,042

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	COUNCIL			2011
		AMT CUT	APPROVED	2011 ADJUSTED	REQUEST
301-1110-411.16-10	PERF	0	2,883	2,883	2,883
* Personal Services		0	45,680	45,680	45,680
301-1110-413.32-10	Travel & Training	6,000	13,500	7,500	7,500
301-1110-413.32-20	Training/Certifications	0	10,000	10,000	10,000
301-1110-413.38-54	Sheriff	-50,000	0	50,000	50,000
301-1110-413.40-05	Maintenance	0	1,000	1,000	1,000
301-1110-413.42-10	Other Professional Services	0	71,500	71,500	71,500
301-1110-413.43-35	Contracts / Consultant	600,000	600,000	0	0
301-1110-413.43-60	Contracts-Educator	0	0	0	0
301-1110-413.44-15	Parking Garage Debt	0	494,400	494,400	494,400
301-1110-413.44-85	Grant Contingency	0	10,000	10,000	10,000
301-1110-413.58-23	L/WL Development Corp	0	75,000	75,000	75,000
301-1110-413.58-35	Hoosier Heartland	0	10,000	10,000	10,000
301-1110-413.58-90	Wabash River Enhance Corp	0	350,000	350,000	350,000
301-1110-413.58-99	Economic Development	0	900,000	900,000	900,000
301-1110-413.59-40	Environmental Services	0	11,000	11,000	11,000
* Other Services & Charges		556,000	2,546,400	1,990,400	1,990,400
301-1110-414.61-30	Building / Office	0	2,050,000	2,050,000	2,050,000
301-1110-414.61-70	Detention Facility	0	0	0	0
301-1110-414.61-75	Residential Improvements	0	81,500	81,500	81,500
301-1110-414.61-80	Expo Hall / Fairgrounds	0	0	0	0
301-1110-414.61-85	Improvements / Hwy Garage	0	0	0	0
301-1110-414.61-90	Storage Building	-100,000	100,000	200,000	200,000
	Road		450,000		
301-1110-414.62-25	Data Processing-Hardware	0	108,000	108,000	108,000
301-1110-414.62-27	Data Processing-Software	0	0	0	0
301-1110-414.62-30	Emergency Equipment	0	20,000	20,000	20,000
301-1110-414.62-71	Ambulances	0	0	0	0
* Capital Outlay		350,000	2,809,500	2,459,500	2,459,500
** County Commissioners		906,000	5,401,580	4,495,580	4,495,580
<i>MITS</i>	<i>Michael, Underwood</i>				
301-1410-413.30-60	Software	0	405,097	405,097	405,097
301-1410-413.43-55	Hardware Maintenance	0	81,500	81,500	81,500
301-1410-413.62-15	Communication	0	30,000	30,000	30,000
301-1410-413.62-25	Data Processing-Hardware	0	218,345	218,345	218,345
301-1410-413.62-26	Data Processing - VOIP	0	0	0	0
301-1410-413.62-27	Software	0	165,268	165,268	165,268
* Other Services & Charges		0	900,210	900,210	900,210
301-1420-411.10-30	Appointed Official	0	34,757	34,757	34,757
301-1420-411.11-10	Full Time Employee	0	104,666	104,666	104,666
301-1420-411.12-20	Part Time	0	0	0	0
301-1420-411.15-10	Social Security	0	10,666	10,666	10,666

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	COUNCIL			2011
		AMT CUT	APPROVED	2011 ADJUSTED	REQUEST
301-1420-411.16-10	PERF	0	10,109	10,109	10,109
* Personal Services		0	160,198	160,198	160,198
301-1420-412.20-10	Office Supplies	0	4,000	4,000	4,000
* Supplies		0	4,000	4,000	4,000
301-1420-413.30-60	Software	0	32,000	32,000	32,000
301-1420-413.32-10	Travel & Training	6,000	11,000	5,000	5,000
301-1420-413.43-90	Contracts / Miscellaneous	0	0	0	0
* Other Services & Charges		6,000	43,000	37,000	37,000
301-1420-414.62-25	Data Processing-Hardware	0	0	0	0
301-1420-414.62-28	Software - Licensing	0	0	0	0
* Capital Outlay		0	0	0	0
** MITS		6,000	1,107,408	1,101,408	1,101,408
<i>Employee Insurance</i>					
301-9410-411.17-10	Health	-4,293	81,586	85,879	85,879
301-9410-411.17-20	Long Term Disability	0	1,056	1,056	1,056
301-9410-411.17-30	Life	0	730	730	730
301-9410-411.17-40	Unemployment	0	0	0	0
301-9410-411.17-50	Workers Compensation	0	11,679	11,679	0
* Personal Services		-4,293	95,051	99,344	87,665
**** EDIT		832,707	6,842,964	6,010,257	5,998,578

#### Transfer & Recycling

County Commissioners	<i>Kemper, Winger</i>				
306-1110-413.30-90	General Operating-Misc	0	20,000	20,000	0
306-1110-413.36-05	Building Improvements	0	0	0	0
306-1110-413.42-10	Other Professional Services	0	8,500	8,500	0
* Other Services & Charges		0	28,500	28,500	0
**** Transfer & Recycling		0	28,500	28,500	0

#### Parking Garage Maintenance

County Commissioners	<i>Kemper, Winger</i>				
322-1110-411.12-10	Part Time - Regular	0	0	0	0
322-1110-411.12-20	Part Time	0	0	0	0
322-1110-411.13-10	Overtime	0	1,800	1,800	1,800
322-1110-411.15-10	Social Security	0	138	138	138
* Personal Services		0	1,938	1,938	1,938
322-1110-413.30-90	General Operating-Misc	0	2,000	2,000	2,000
322-1110-413.36-10	Maintenance & Repair	0	16,000	16,000	16,000
322-1110-413.37-90	Utilities / Miscellaneous	0	25,950	25,950	25,950
322-1110-413.38-20	Insurance / Liability	0	1,217	1,217	1,217
322-1110-413.38-30	Insurance / Property	0	7,294	7,294	7,294
322-1110-413.43-70	Contracts / Management	0	79,500	79,500	79,500
* Other Services & Charges		0	131,961	131,961	131,961

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	COUNCIL			2011
		AMT CUT	APPROVED	2011 ADJUSTED	REQUEST
322-1110-414.61-40	Buildings / Depreciation	0	30,000	30,000	30,000
* Capital Outlay		0	30,000	30,000	30,000
**** Parking Garage Maintenance		0	163,899	163,899	163,899

#### Local Health Maintenance

<i>Health Department</i>	<i>Michael, Underwood</i>				
460-9010-451.11-10	Full Time Employee	0	30,870	30,870	30,870
460-9010-451.12-10	Part Time - Regular	0	22,848	22,848	22,848
460-9010-451.12-20	Part Time - Other	0	10,000	10,000	10,000
460-9010-451.15-10	Social Security	0	4,875	4,875	4,875
460-9010-451.16-10	PERF	0	2,239	2,239	2,239
* Personal Services		0	70,832	70,832	70,832
460-9010-452.25-25	Medical	0	693	693	693
* Supplies		0	693	693	693
460-9010-453.30-90	General Operating-Misc	0	700	700	700
460-9010-453.42-10	Professional Services	0	0	0	0
* Other Services & Charges		0	700	700	700
460-9010-454.62-90	Equipment / Miscellaneous	0	0	0	0
* Capital Outlay		0	0	0	0
460-9410-411.17-10	Health	-437	8,305	8,742	8,742
460-9410-411.17-20	Long Term Disability	0	264	264	264
460-9410-411.17-30	Life	0	183	183	183
460-9410-411.17-50	Workers Compensation	0	2,297	2,297	0
* Personal Services		-437	11,049	11,486	9,189
**** Local Health Maintenance		-437	82,574	83,011	80,721

#### Probation User Fees - Adult

Probation	<i>Underwood, Michael</i>				
510-6110-421.11-10	Full Time Employee	40,181	111,868	71,687	71,687
510-6110-421.12-20	Part Time - Other	-10,000	10,000	20,000	20,000
510-6110-421.13-10	Overtime	0	0	0	0
510-6110-421.15-10	Social Security	2,308	9,323	7,015	7,015
510-6110-421.16-10	PERF	2,913	8,111	5,198	5,198
* Personal Services		35,402	139,302	103,900	103,900
510-6110-422.20-10	Office Supplies	-10,000	24,000	34,000	34,000
* Supplies		-10,000	24,000	34,000	34,000
510-6110-423.30-05	Dues & Subscriptions	0	1,000	1,000	1,000
510-6110-423.30-45	Drug & Alcohol Screens	14,000	29,000	15,000	15,000
510-6110-423.30-90	General Operating-Misc	0	5,000	5,000	5,000
510-6110-423.32-10	Travel & Training	0	8,000	8,000	8,000
510-6110-423.40-10	Gasoline & Oil	-2,000	0	2,000	2,000
510-6110-423.43-26	Shredding	0	600	600	600
510-6110-423.60-83	Interstate Compact Fees	-200	3,000	3,200	3,200

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	COUNCIL		2011	
		AMT CUT	APPROVED	2011 ADJUSTED	REQUEST
* Other Services & Charges		11,800	46,600	34,800	34,800
510-9410-421.17-10	Health	15,005	57,653	42,648	42,648
510-9410-421.17-20	Long Term Disability	132	396	264	264
510-9410-421.17-30	Life	91	274	183	183
510-9410-421.17-40	Unemployment	6,000	6000	0	0
510-9410-421.17-50	Workers Compensation	-1,824	1,286	3,110	0
* Personal Services		19,404	65,609	46,205	43,095
**** Probation User Fees - Adult		56,606	275,511	218,905	215,795

#### Juvenile Probation User Fees

Probation	<i>Underwood, Michael</i>				
511-6110-421.11-10	Full Time Employee	-159,416	66,700	226,116	226,116
511-6110-421.12-20	Part Time - Other	-30,000	0	30,000	30,000
511-6110-421.13-10	Overtime	0	0	0	0
511-6110-421.15-10	Social Security	-14,490	5,103	19,593	19,593
511-6110-421.16-10	PERF	-11,558	4,836	16,394	16,394
* Personal Services		-215,464	76,639	292,103	292,103
511-6110-422.20-10	Office Supplies	-10,000	0	10,000	10,000
511-6110-422.25-12	Protective Gear	-2,000	0	2,000	2,000
* Supplies		-12,000	0	12,000	12,000
511-6110-423.30-45	Drug & Alcohol Screens	-35,000	0	35,000	35,000
511-6110-423.30-90	General Operating-Misc	0	2,000	2,000	2,000
511-6110-423.32-10	Travel & Training	-4,000	6,000	10,000	10,000
511-6110-423.37-30	Cellular Telephone	-4,000	1,000	5,000	5,000
511-6110-423.37-60	Pager	0	0	0	0
511-6110-423.40-10	Gasoline & Oil	-2,000	0	2,000	2,000
* Other Services & Charges		-45,000	9,000	54,000	54,000
511-9410-421.17-10	Health	-75,538	23,708	99,246	99,246
511-9410-421.17-20	Long Term Disability	-528	264	792	792
511-9410-421.17-30	Life	-366	182	548	548
511-9410-421.17-40	Unemployment	1,500	2000	500	0
511-9410-421.17-50	Workers Compensation	-7,681	767	8,448	0
* Personal Services		-82,613	26,921	109,534	100,586
**** Juvenile Probation User Fees		-355,077	112,560	467,637	458,689

#### Family Counseling

Superior Court II					
526-7102-413.43-61	Family Relations	0	37,000	37,000	37,000
* Other Services & Charges		0	37,000	37,000	37,000
**** Family Counseling		0	37,000	37,000	37,000

#### Jury Pay

550-7010-423.46-05	<i>Gutwein, Kemper</i> Jury Expense	0	5,000	5,000	5,000
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	COUNCIL			2011
		AMT CUT	APPROVED	2011 ADJUSTED	REQUEST
550-7101-423.46-05	Jury Expense	0	10,000	10,000	10,000
550-7102-423.46-05	Jury Expense	5,000	15,000	10,000	10,000
550-7104-423.46-05	Jury Expense	0	1,000	1,000	1,000
550-7105-423.46-05	Jury Expense	-5,000	5,000	10,000	10,000
550-7106-423.46-05	Jury Expense	0	4,000	4,000	4,000
* Other Services & Charges		0	40,000	40,000	40,000
**** Jury Pay		0	40,000	40,000	40,000

### Substance Abuse/MH

Court Services	<i>Kemper, Gutwein</i>				
575-5710-411.10-30	Appointed Official	0	50,325	50,325	50,325
575-5710-411.11-10	Full Time Employee	0	199,594	199,594	199,594
575-5710-411.12-20	Part Time	-22,500	27,500	50,000	50,000
575-5710-411.15-10	Social Security	-1,721	21,223	22,944	22,944
575-5710-411.16-10	PERF	0	18,120	18,120	18,120
* Personal Services		-24,221	316,762	340,983	340,983
575-5710-412.20-10	Office Supplies	-4,000	10,000	14,000	14,000
575-5710-412.23-10	Cleaning Supplies	0	1,500	1,500	1,500
* Supplies		-4,000	11,500	15,500	15,500
575-5710-413.30-90	General Operating-Misc	-1,000	0	1,000	1,000
575-5710-413.32-10	Travel & Training	-1,000	2,000	3,000	3,000
575-5710-413.32-26	National Conference	-2,000	0	2,000	2,000
575-5710-413.35-10	Building Lease	0	59,000	59,000	59,000
575-5710-413.37-90	Utilities / Miscellaneous	0	15,000	15,000	15,000
575-5710-413.42-10	Other Professional Services	-10,000	30,000	40,000	40,000
575-5710-413.43-20	Legal Services	0	0	0	0
575-5710-413.43-45	Cleaning	0	150	150	150
575-5710-413.43-60	Contracts-Educator	-12,000	23,000	35,000	35,000
575-5710-413.43-90	Contracts / Miscellaneous	-2,600	10,000	12,600	12,600
* Other Services & Charges		-28,600	139,150	167,750	167,750
575-5710-414.62-90	Capital Outlay-Misc	-4,000	1,000	5,000	5,000
* Capital Outlay		-4,000	1,000	5,000	5,000
575-9410-411.17-10	Health	-4,345	82,568	86,913	86,913
575-9410-411.17-20	Long Term Disability	0	792	792	792
575-9410-411.17-30	Life	0	548	548	548
575-9410-411.17-50	Workers Compensation	-3,709	8,748	12,457	0
* Personal Services		-8,054	92,656	100,710	88,253
**** Substance Abuse/MH		-68,875	561,068	629,943	617,486

### Community Service

Court Services	<i>Kemper, Gutwein</i>				
576-5710-411.11-10	Full Time Employee	0	147,718	147,718	147,718
576-5710-411.15-10	Social Security	0	11,301	11,301	11,301

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	COUNCIL			2011
		AMT CUT	APPROVED	2011 ADJUSTED	REQUEST
576-5710-411.16-10	PERF	0	10,710	10,710	10,710
* Personal Services		0	169,729	169,729	169,729
576-5710-413.30-45	Drug & Alcohol Screens	-15,000	10,000	25,000	25,000
576-5710-413.30-90	General Operating-Misc	0	0	0	0
576-5710-413.32-10	Travel & Training	0	0	0	0
576-5710-413.42-10	Other Professional Services	0	0	0	0
576-5710-413.43-90	Contracts / Miscellaneous	0	0	0	0
* Other Services & Charges		-15,000	10,000	25,000	25,000
576-9410-411.17-10	Health	-8,621	26,783	35,404	35,404
576-9410-411.17-20	Long Term Disability	-131	397	528	528
576-9410-411.17-30	Life	-91	274	365	365
576-9410-411.17-50	Workers Compensation	-1,233	4,014	5,247	0
* Personal Services		-10,076	31,468	41,544	36,297
**** Community Service		-25,076	211,197	236,273	231,026

#### Fatal Alcohol Crash Team

Prosecutor	<i>Underwood, Winger</i>				
604-5910-421.11-10	Full Time Employee	-57,986	0	57,986	57,986
604-5910-421.15-10	Social Security	0	0	0	0
604-5910-421.16-10	PERF	0	0	0	0
* Personal Services		-57,986	0	57,986	57,986
**** Fatal Alcohol Crash Team		-57,986	0	57,986	57,986

#### Revolving Highway Project

Highway	<i>Kemper, Gutwein</i>				
780-8010-433.30-90	General Operating-Misc	0	50,000	50,000	50,000
* Other Services & Charges		0	50,000	50,000	50,000
780-8062-434.67-90	Infrastructure-Paving	0	3,000,000	3,000,000	3,000,000
* Capital Outlay		0	3,000,000	3,000,000	3,000,000
**** Revolving Highway Project		0	3,050,000	3,050,000	3,050,000

# Appendix D



TIPPECANOE COUNTY  
AUDITOR

**Jennifer Weston**  
20 N. 3<sup>rd</sup> Street  
Lafayette, Indiana 47901-1214

Phone: 765-423-9207  
Fax: 765-423-9354  
jweston@tippecanoe.in.gov

Julie Roush, Trustee  
Fairfield Township  
718 Wabash Ave.  
Lafayette, IN 47901

August 27, 2010

Ms. Roush,

On August 23, 2010 in a public meeting, the Tippecanoe County Council reviewed your proposed 2011 budget, rates and levies as required by IC 6-1.1-17-3.5(e) and passed by unanimous vote the following recommendation:

The budget should be adopted in a manner consistent with the 2.9% state growth factor, and salary increases and other budget increases from the other civil taxing units be taken into account when putting forth the final budget.

You are also to be commended for participating in joint meetings with eleven of the thirteen townships in the county when preparing your initial budget, rate and levy figures. It is this groundwork that allows you to discuss factors affecting all townships, such as the large percentage increases in overall township assistance rates, and work together to find a solution.

Should you like a written synopsis of the council's discussion, please contact Dawn Rivera at 765/423-9271 and one will be provided. As a reminder, two copies of all budget forms are due in the Auditor's office within two days of final approval. One copy will be kept on file in our office and the other will be forwarded to the Department of Local Government Finance for approval. If you have any questions or concerns, please do not hesitate to contact myself or Dawn.

Regards,



Jennifer Weston  
Auditor

JMW/drr

[www.tippecanoe.in.gov/auditor](http://www.tippecanoe.in.gov/auditor)



TIPPECANOE COUNTY  
AUDITOR

**Jennifer Weston**  
20 N. 3<sup>rd</sup> Street  
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Phone: 765-423-9207  
Fax: 765-423-9354  
jweston@tippecanoe.in.gov

Sharon Corwin, Trustee  
Jackson Township  
8200 W 1050 S  
West Point, IN 47992

August 27, 2010

Ms. Corwin,

On August 23, 2010 in a public meeting, the Tippecanoe County Council reviewed your proposed 2011 budget, rates and levies as required by IC 6-1.1-17-3.5(e) and issued the following recommendation:

The budget should be adopted in a manner consistent with the 2.9% state growth factor, and salary increases and other budget increases from the other civil taxing units be taken into account when putting forth the final budget.

You are also to be commended for participating in joint meetings with eleven of the thirteen townships in the county when preparing your initial budget, rate and levy figures. It is this groundwork that allows you to discuss factors affecting all townships, such as the large percentage increases in overall township assistance rates, and work together to find a solution.

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Regards,



Jennifer Weston  
Auditor

JMW/drr



TIPPECANOE COUNTY  
AUDITOR

**Jennifer Weston**  
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Lafayette, Indiana 47901-1214

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jweston@tippecanoe.in.gov

William Easterbrook, Trustee  
Lauramie Township  
9024 Yorktown St.  
Stockwell, IN 47983

August 27, 2010

Mr. Easterbrook,

On August 23, 2010 in a public meeting, the Tippecanoe County Council reviewed your proposed 2011 budget, rates and levies as required by IC 6-1.1-17-3.5(e) and issued the following recommendation:

The budget should be adopted in a manner consistent with the 2.9% state growth factor, and salary increases and other budget increases from the other civil taxing units be taken into account when putting forth the final budget.

You are also to be commended for participating in joint meetings with eleven of the thirteen townships in the county when preparing your initial budget, rate and levy figures. It is this groundwork that allows you to discuss factors affecting all townships, such as the large percentage increases in overall township assistance rates, and work together to find a solution.

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Regards,



Jennifer Weston  
Auditor

JMW/drr

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TIPPECANOE COUNTY  
AUDITOR

**Jennifer Weston**  
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Lafayette, Indiana 47901-1214

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jweston@tippecanoe.in.gov

Phyllis McKinley, Trustee  
Perry Township  
3420 N 750 E  
Lafayette, IN 47905

August 27, 2010

Ms. McKinley,

On August 23, 2010 in a public meeting, the Tippecanoe County Council reviewed your proposed 2011 budget, rates and levies as required by IC 6-1.1-17-3.5(e) and issued the following recommendation:

The budget should be adopted in a manner consistent with the 2.9% state growth factor, and salary increases and other budget increases from the other civil taxing units be taken into account when putting forth the final budget.

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Regards,



Jennifer Weston  
Auditor

JMW/drr

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**TIPPECANOE COUNTY**  
**AUDITOR**

**Jennifer Weston**  
20 N. 3<sup>rd</sup> Street  
Lafayette, Indiana 47901-1214

Phone: 765-423-9207  
Fax: 765-423-9354  
jweston@tippecanoe.in.gov

Marcella Maynard, Trustee  
Randolph Township  
11319 US Highway 231 S  
Romney, IN 47981

August 27, 2010

Ms. Maynard,

On August 23, 2010 in a public meeting, the Tippecanoe County Council reviewed your proposed 2011 budget, rates and levies as required by IC 6-1.1-17-3.5(e) and issued the following recommendation:

The budget should be adopted in a manner consistent with the 2.9% state growth factor, and salary increases and other budget increases from the other civil taxing units be taken into account when putting forth the final budget.

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Regards,



Jennifer Weston  
Auditor

JMW/drr



**TIPPECANOE COUNTY**  
**AUDITOR**

**Jennifer Weston**  
20 N. 3<sup>rd</sup> Street  
Lafayette, Indiana 47901-1214

Phone: 765-423-9207  
Fax: 765-423-9354  
jweston@tippecanoe.in.gov

Pamela Crum, Trustee  
Sheffield Township  
PO Box 151  
Dayton, IN 47941

August 27, 2010

Ms. Crum,

On August 23, 2010 in a public meeting, the Tippecanoe County Council reviewed your proposed 2011 budget, rates and levies as required by IC 6-1.1-17-3.5(e) and issued the following recommendation:

The budget should be adopted in a manner consistent with the 2.9% state growth factor, and salary increases and other budget increases from the other civil taxing units be taken into account when putting forth the final budget.

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Regards,



Jennifer Weston  
Auditor

JMW/drr

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TIPPECANOE COUNTY  
AUDITOR

**Jennifer Weston**  
20 N. 3<sup>rd</sup> Street  
Lafayette, Indiana 47901-1214

Phone: 765-423-9207  
Fax: 765-423-9354  
jweston@tippecanoe.in.gov

Jerry Rooze, Trustee  
Shelby Township  
8028 US Highway 52 W  
West Lafayette, IN 47906

August 27, 2010

Mr. Rooze,

On August 23, 2010 in a public meeting, the Tippecanoe County Council reviewed your proposed 2011 budget, rates and levies as required by IC 6-1.1-17-3.5(e) and issued the following recommendation:

The budget should be adopted in a manner consistent with the 2.9% state growth factor, and salary increases and other budget increases from the other civil taxing units be taken into account when putting forth the final budget.

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Regards,



Jennifer Weston  
Auditor

JMW/drr



TIPPECANOE COUNTY  
AUDITOR

**Jennifer Weston**  
20 N. 3<sup>rd</sup> Street  
Lafayette, Indiana 47901-1214

Phone: 765-423-9207  
Fax: 765-423-9354  
jweston@tippecanoe.in.gov

Bill Jones, Trustee  
Tippecanoe Township  
PO Box 259  
Battle Ground, IN 47920

August 27, 2010

Mr. Jones,

On August 23, 2010 in a public meeting, the Tippecanoe County Council reviewed your proposed 2011 budget, rates and levies as required by IC 6-1.1-17-3.5(e) and issued the following recommendation:

The budget should be adopted in a manner consistent with the 2.9% state growth factor, and salary increases and other budget increases from the other civil taxing units be taken into account when putting forth the final budget.

You are also to be commended for participating in joint meetings with eleven of the thirteen townships in the county when preparing your initial budget, rate and levy figures. It is this groundwork that allows you to discuss factors affecting all townships, such as the large percentage increases in overall township assistance rates, and work together to find a solution.

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Regards,



Jennifer Weston  
Auditor

JMW/drr



TIPPECANOE COUNTY  
AUDITOR

**Jennifer Weston**  
20 N. 3<sup>rd</sup> Street  
Lafayette, Indiana 47901-1214

Phone: 765-423-9207  
Fax: 765-423-9354  
jweston@tippecanoe.in.gov

Bob McKee, Trustee  
Union Township  
4124 W 660 S  
Lafayette, IN 47905

August 27, 2010

Mr. McKee,

On August 23, 2010 in a public meeting, the Tippecanoe County Council reviewed your proposed 2011 budget, rates and levies as required by IC 6-1.1-17-3.5(e) and issued the following recommendation:

The budget should be adopted in a manner consistent with the 2.9% state growth factor, and salary increases and other budget increases from the other civil taxing units be taken into account when putting forth the final budget.

You are also to be commended for participating in joint meetings with eleven of the thirteen townships in the county when preparing your initial budget, rate and levy figures. It is this groundwork that allows you to discuss factors affecting all townships, such as the large percentage increases in overall township assistance rates, and work together to find a solution.

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Regards,



Jennifer Weston  
Auditor

JMW/drr



TIPPECANOE COUNTY  
AUDITOR

**Jennifer Weston**  
20 N. 3<sup>rd</sup> Street  
Lafayette, Indiana 47901-1214

Phone: 765-423-9207  
Fax: 765-423-9354  
jweston@tippecanoe.in.gov

Patti Mason, Trustee  
Wabash Township  
1323 N 350 W  
West Lafayette, IN 47906

September 14, 2010

Ms. Mason,

On September 14, 2010 in a public meeting, the Tippecanoe County Council reviewed your proposed 2011 budget, rates and levies as required by IC 6-1.1-17-3.5(e). Although you have been unavailable for a meeting, the council issued the following recommendation based on a review of your submitted paperwork:

The budget should be adopted in a manner consistent with the 2.9% state growth factor, and any budget increases be kept in line with the other civil taxing units when putting forth the final budget.

Should you like a written synopsis of the council's discussion, please contact me and one will be provided. As a reminder, two copies of all budget forms are due in the Auditor's office within two days of final approval. One copy will be kept on file in our office and the other will be forwarded to the Department of Local Government Finance for approval. If you have any questions or concerns, please do not hesitate to contact me.

Regards,



Jennifer Weston  
Auditor, Tippecanoe County



TIPPECANOE COUNTY  
AUDITOR

**Jennifer Weston**  
20 N. 3<sup>rd</sup> Street  
Lafayette, Indiana 47901-1214

Phone: 765-423-9207  
Fax: 765-423-9354  
jweston@tippecanoe.in.gov

Kelly McKinley, Trustee  
Washington Township  
PO Box 156  
7400 Railroad St.  
Buck Creek, IN 47924

August 27, 2010

Ms. McKinley,

On August 23, 2010 in a public meeting, the Tippecanoe County Council reviewed your proposed 2011 budget, rates and levies as required by IC 6-1.1-17-3.5(e) and issued the following recommendation:

The budget should be adopted in a manner consistent with the 2.9% state growth factor, and salary increases and other budget increases from the other civil taxing units be taken into account when putting forth the final budget.

You are also to be commended for participating in joint meetings with eleven of the thirteen townships in the county when preparing your initial budget, rate and levy figures. It is this groundwork that allows you to discuss factors affecting all townships, such as the large percentage increases in overall township assistance rates, and work together to find a solution.

Should you like a written synopsis of the council's discussion, please contact Dawn Rivera at 765/423-9271 and one will be provided. As a reminder, two copies of all budget forms are due in the Auditor's office within two days of final approval. One copy will be kept on file in our office and the other will be forwarded to the Department of Local Government Finance for approval. If you have any questions or concerns, please do not hesitate to contact myself or Dawn.

Regards,



Jennifer Weston  
Auditor

JMW/drr



TIPPECANOE COUNTY  
AUDITOR

**Jennifer Weston**  
20 N. 3<sup>rd</sup> Street  
Lafayette, Indiana 47901-1214

Phone: 765-423-9207  
Fax: 765-423-9354  
jweston@tippecanoe.in.gov

Norman Hayman, Trustee  
Wayne Township  
6326 W 700 S, Box 40  
West Point, IN 47992

August 27, 2010

Mr. Hayman,

On August 23, 2010 in a public meeting, the Tippecanoe County Council reviewed your proposed 2011 budget, rates and levies as required by IC 6-1.1-17-3.5(e) and issued the following recommendation:

The budget should be adopted in a manner consistent with the 2.9% state growth factor, and salary increases and other budget increases from the other civil taxing units be taken into account when putting forth the final budget.

You are also to be commended for participating in joint meetings with eleven of the thirteen townships in the county when preparing your initial budget, rate and levy figures. It is this groundwork that allows you to discuss factors affecting all townships, such as the large percentage increases in overall township assistance rates, and work together to find a solution.

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Regards,  
  
Jennifer Weston  
Auditor

JMW/drr



TIPPECANOE COUNTY  
AUDITOR

**Jennifer Weston**  
20 N. 3<sup>rd</sup> Street  
Lafayette, Indiana 47901-1214

Phone: 765-423-9207  
Fax: 765-423-9354  
jweston@tippecanoe.in.gov

Mr. Ron Koehler, Town Clerk  
Town of Dayton  
PO Box 557  
Dayton, IN 47941

August 27, 2010

Mr. Koehler,

On August 23, 2010 in a public meeting, the Tippecanoe County Council reviewed your proposed 2011 budget, rates and levies as required by IC 6-1.1-17-3.5(e) and issued the following recommendation:

The budget should be adopted in a manner consistent with the 2.9% state growth factor, and salary percentage increases be kept in line with the other civil taxing units when putting forth the final budget.

Although this action is non-binding, it is strongly recommended that you take into consideration the economic climate and the flat-lining or reduction of salaries other major entities of the county have taken when revisiting your budget for final approval.

Should you like a written synopsis of the council's discussion, please contact Dawn Rivera at 765/423-9271 and one will be provided. As a reminder, two copies of all budget forms are due in the Auditor's office within two days of final approval. One copy will be kept on file in our office and the other will be forwarded to the Department of Local Government Finance for approval. If you have any questions or concerns, please do not hesitate to contact myself or Dawn.

Regards,



Jennifer Weston  
Auditor

JMW/drr



TIPPECANOE COUNTY  
AUDITOR

**Jennifer Weston**  
20 N. 3<sup>rd</sup> Street  
Lafayette, Indiana 47901-1214

Phone: 765-423-9207  
Fax: 765-423-9354  
jweston@tippecanoe.in.gov

William Burns, Secretary  
Little Wea Conservancy District  
PO Box 1493  
Lafayette, IN 47902

September 30, 2010

Dear. Mr. Burns,

On September 30, 2010 in a public meeting, the Tippecanoe County Council reviewed your proposed 2011 budget, rates and levies as required by IC 6-1.1-17-3.5(e) and issued the following recommendation:

The current budget as proposed has increase more than the 2.9% state average growth quotient (AVGQ). Therefore, it is recommended the Board reduce the overall amount to fall within the AVGQ, and salary percentage increases be kept in line with the other civil taxing units when putting forth the final budget.

Although this action is non-binding, it is strongly recommended that you take into consideration the economic climate and the flat-lining or reduction of salaries other major entities of the county have taken when revisiting your budget for final approval.

Should you like a written synopsis of the council's discussion, please contact me and one will be provided. As a reminder, two copies of all budget forms are due in the Auditor's office within two days of final approval. One copy will be kept on file in our office and the other will be forwarded to the Department of Local Government Finance for approval. If you have any questions or concerns, please do not hesitate to contact me.

Regards,



Jennifer Weston  
Auditor



TIPPECANOE COUNTY  
AUDITOR

**Jennifer Weston**  
20 N. 3<sup>rd</sup> Street  
Lafayette, Indiana 47901-1214

Phone: 765-423-9207  
Fax: 765-423-9354  
jweston@tippecanoe.in.gov

Ms. Debbie Sutton, Town Clerk  
Town of Clarks Hill  
PO Box 176  
Clarks Hill, IN 47930

September 30, 2010

Ms. Sutton,

On September 30, 2010 in a public meeting, the Tippecanoe County Council reviewed your proposed 2011 budget, rates and levies as required by IC 6-1.1-17-3.5(e) and issued the following recommendation:

The current proposed budget is over the 2.9% state average growth quotient (AVGQ). It is therefore recommended the budget be adopted to stay within the AVGQ, and salary percentage increases be kept in line with the other civil taxing units when putting forth the final budget.

Should you like a written synopsis of the council's discussion, please contact Dawn Rivera at 765/423-9271 and one will be provided. As a reminder, two copies of all budget forms are due in the Auditor's office within two days of final approval. One copy will be kept on file in our office and the other will be forwarded to the Department of Local Government Finance for approval. If you have any questions or concerns, please do not hesitate to contact myself or Dawn.

Regards,



Jennifer Weston  
Auditor

JMW/drr

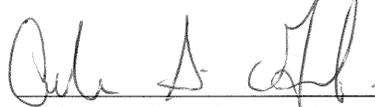
concessions. She urged that taxpayers are upset. Some comments from earlier in the day were very self-serving, self-centered, and pompous. Competition is needed to make a change.

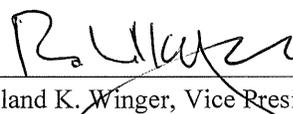
With no further public comment, President Gutwein asked if Council members have any further comments.

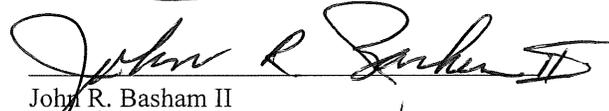
Councilmember Kemper said he feels the land purchase was not a bad investment for future expansion. Yes, a significant amount was spent for design, but in the end we didn't want to build what we couldn't staff. That doesn't mean it won't happen in a couple years. He concluded with stating he finds it interesting that the council insurance, at about .2% of the total budget, was made more of an issue than other items in the budget.

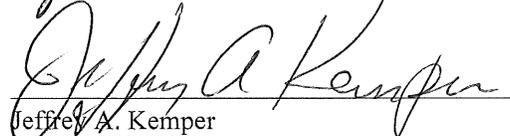
With no further comments the Council adjourned.

Tippecanoe County Council

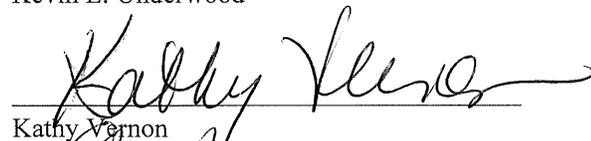
  
 Andrew S. Gutwein, President

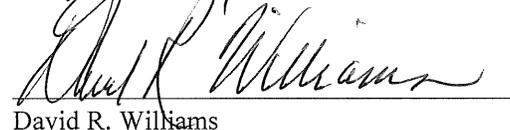
  
 Roland K. Winger, Vice President

  
 John R. Basham II

  
 Jeffrey A. Kemper

  
 Kevin L. Underwood

  
 Kathy Vernon

  
 David R. Williams

ATTEST:

  
 Jennifer Weston, Auditor 8-23-2011