

**TIPPECANOE COUNTY COUNCIL MEETING
COUNTY OFFICE BUILDING – TIPPECANOE ROOM
TUESDAY, MARCH 08, 2016
8:30 A.M.**

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

PLEDGE OF ALLIANCE

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

AUDITOR'S FINANCIAL REPORT – Bob Plantenga

Auditor Plantenga said 2016 began with a General Fund Cash Balance of \$9,145,040.42. Adding in Projected Miscellaneous Revenue and Property Tax, Total Funds Available is \$41,526,921.42. Deducting Encumbrances of \$167,809, the Budget, and Minimum Balance; the Beginning Net Balance is \$934,389.42. Additional Appropriations approved year-to-date total \$244,997, leaving a General Fund balance Available for Appropriation of \$689,392.42. He noted the \$40,000 requested for March on the Financial Statement is incorrect and should be \$0. COIT began the year with \$2,262,873.18. Adding the Revenue and deducting the Encumbrances and Minimum Balance, the Beginning Net Balance is \$360,171.18. Year-to-date COIT Additional Appropriations total \$40,136, leaving a COIT unencumbered balance of \$320,035.18.

Auditor Plantenga explained a new financial system was recently started and the Statement of Cash Receipts & Disbursements reflect the previous and the new Fund Numbers. As an example, Fund 001 is now 1000. A number of funds have been combined such as Funds 152, 153 and 741 which now become 1148. The Rainy Day Fund, previously 098 and 099 is now 1186 and will continue to be separate between the General use and Economic Development. Another Fund of note is Fund 310/4710 County Self Insurance has a -\$43,483.09 balance; an improvement over the -\$180,088.61 balance on January 31, 2016.

The Jury Pay Fund 550/2584 has experienced more expenditures than revenue for the past several years and currently has a balance of \$12,449.57. There are unspent appropriations that were approved at budget time of over \$15,000. He asked the Council members to consider not having any appropriations out of the Rainy Day Fund as they plan the 2017 budget; reserving it for additional appropriations and have the Jury expense in the General Fund. He doesn't need an answer now but would like to prior to sending out budget forms.

Funds 575/2580 and 576/2581 Court Services have a balance of almost \$15,000. Fund 575/2580 Substance Abuse/MH received a little over \$1,000 more of receipts than expenditures and Fund 576/2581 Violence in Community/CS received over \$4,000 more of receipts than expenditures. At the Court Services Board this week, a discussion will be held regarding possible repayment to the Rainy Day Fund.

Fund 730 lists the new Fund as 1000 General in error. The Fund should say Solid Waste; a Fund number has not yet been created.

| Financial Statement March 1, 2016 | | | | |
|---|------------------------------|---------------------|-----------------------|---------------|
| | General Fund | COIT Fund | Combined Funds | |
| Cash Balance (01/01/2016) | \$9,145,040.42 | \$2,262,873.18 | \$11,407,913.60 | |
| DLGF Requested 2016 Projected Miscellaneous Revenue | \$10,123,711.00 | \$8,655,120.00 | \$18,778,831.00 | |
| 98% of Property Tax Estimated Levy | \$22,258,170.00 | \$0.00 | \$22,258,170.00 | |
| Total Funds Available | \$41,526,921.42 ✓ | \$10,917,993.18 | \$52,444,914.60 | |
| Less: 2016 Encumbrances | \$167,809 | \$15,955 | \$183,764 | |
| Less: DLGF Requested 2016 Budget | \$34,424,723 | \$9,041,867 | \$43,466,590 | |
| Less: Council Approved Minimum Balance (Res 2013-24-CL) | \$6,000,000 | \$1,500,000 | \$7,500,000 | |
| Beginning Net Balance | \$934,389.42 ✓ | \$360,171.18 | \$1,294,560.60 | |
| Additional Appropriations | Requested | Granted | Granted | Granted |
| January | \$6,234 | \$6,234 | \$0 | \$6,234 |
| February | \$284,465 | \$238,763 | \$40,136 | \$278,899 |
| March | \$40,000 <i>∅</i> | | | |
| April | | | | |
| May | | | | |
| June | | | | |
| July | | | | |
| August | | | | |
| September | | | | |
| October | | | | |
| November | | | | |
| December | | | | |
| Total Additional Appropriations | \$330,699 | \$244,997 ✓ | \$40,136 | \$285,133 |
| Budget Reductions | Requested | Gen Fund Granted | COIT Fund Granted | Total Granted |
| Year to Date | \$0 | \$0 | \$0 | \$0 |
| Miscellaneous Expenditures (year to date total) | | \$0.00 | \$0.00 | \$0.00 |
| Available for Appropriation | \$689,392.42 | \$320,035.18 | \$1,009,427.60 | |

TREASURER'S REPORT

Treasurer Weston presented the February 2016 Bank Balances and Interest Rates explaining the Centier Bank account was opened last month with \$15 million. The first month resulted in \$7,746.60 of interest at 0.65% which is slightly higher than the Lafayette Bank and Trust account. Lafayette Bank and Trust had an account balance of \$38,414,485.12, making the total \$53,422,231.72. The Average Interest Rate was 0.59% and the Weighted Average Rate was 0.61%. Morgan Stanley investments resulted in \$29,855.69 of interest and First Empire interest was \$7,798.48. Total Month-End Interest was \$63,067.86.

| Bank Balances and Interest Rates | | | |
|---|------------------------|-------------|--------------------|
| February 2016 | | | |
| | <u>Account Balance</u> | <u>Rate</u> | <u>Interest</u> |
| <u>Centier Bank</u> | | | |
| Comm NOW/checking | \$15,007,746.60 | 0.65% | \$7,746.60 |
| Centier Total | \$15,007,746.60 | | \$7,746.60 |
| <u>Lafayette Bank & Trust</u> | | | |
| Savings | \$23,795,666.78 | 0.60% | \$11,707.60 |
| Primary/sweep | \$5,144,949.90 | 0.55% | \$1,312.22 |
| Flex Benefits | \$108,598.85 | 0.00% | \$0.00 |
| Claims/sweep | \$1,074,373.19 | 0.55% | \$588.92 |
| Cary Home | \$428.83 | 0.60% | \$0.20 |
| Cumulative Bridge | \$1,525,194.40 | 0.60% | \$770.60 |
| Local Road & Street | \$375,003.53 | 0.60% | \$209.56 |
| Drain Maintenance | \$1,413,384.27 | 0.60% | \$717.08 |
| Gen Drain Main | \$1,015,194.38 | 0.60% | \$458.02 |
| Hwy Escrow | \$55,303.70 | 0.60% | \$26.28 |
| MVH | \$2,363,857.60 | 0.60% | \$1,161.81 |
| E-Check | \$4,911.91 | 0.60% | \$45.01 |
| Law Enforcement Warrant | \$1,537,617.78 | 0.55% | \$669.79 |
| Lafayette Bank & Trust Total | \$38,414,485.12 | | \$17,667.09 |
| <i>Note: Claims Balance does not include Outstanding checks</i> | | | |
| Average Interest Rate | | 0.59% | |
| This Month (Weighted Average Rate) | \$53,422,231.72 | 0.61% | |
| Last Month (Weighted Average Rate) | \$54,180,096.94 | 0.59% | |
| <u>Morgan Stanley</u> | | | |
| EDIT Landfill | \$4,489,884.69 | n/a | \$5,256.60 |
| High Balance | \$16,195,278.71 | n/a | \$24,599.09 |
| Morgan Stanley Total | \$20,685,163.40 | | \$29,855.69 |
| <u>First Empire</u> | | | |
| High Balance | \$5,777,148.35 | n/a | \$7,798.48 |
| First Empire Total | \$5,777,148.35 | | \$7,798.48 |
| Total Month-End Interest | | | \$63,067.86 |

Treasurer Weston continued referring to the Interest Summary saying the old Fund numbers and the new Fund numbers are listed just like the Auditor's report. The General Fund February interest was \$30,714.23.

ValuePaymentSystems, the vendor for online payments, in cooperation with Schneider Corporation will provide an insert free of charge regarding online payments. The insert will be included with the tax bills.

PUBLIC COMMENT (Agenda Items) – none

CONSENT AGENDA

Approval of Meeting Minutes
Regular Meeting – February 9, 2016

| | | |
|--|-----------|---|
| Area Plan Commission –General Fund 1000 Transfer | \$ 1,000 | General Operating / Blueprinting/Photo to Departmental / Signage |
| TEMA – TEMA SHSP D4 Exercise Fund 8424 Transfer | \$ 1,380 | Garage / Gas & Oil to Training Costs / Travel & Training |
| Prosecutor – ICJI- EEDMA Project Fund 8254 Transfer | \$ 26,300 | Salaries & Wages / Overtime to Administrative / Other Professional Service |
| | \$ 2,012 | Social Security / Social Security to Administrative / Other Professional Service |
| | \$ 2,946 | Retirement / PERF to Administrative / Other Professional Service |

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

ADDITIONAL APPROPRIATIONS

SUPERIOR COURT 3 – Judge Graham Family Court Grant Fund 9626

Grant Appropriation \$10,000

\$ 10,000 Contracts / Consultant

- Councilmember Metzger moved to approve the appropriation request for Superior Court 3 Grant Fund 9626 as presented, second by Councilmember Basham motion carried.

PROSECUTOR

Salary Statement \$33,381

\$ 33,381 Prosecutor-Investigator-Transferred
from 59/20

- Councilmember Winger moved to approve the Salary Statement for the Prosecutor, second by Councilmember Siegrist; motion carried.

CORONER

Salary Statement - \$120/case

\$120 per case Coroner-Part Time Deputies-Revisited

- Councilmember Metzger moved to approve the Salary Statement for part time Deputies and amend the amount to \$120 per case to agree with the approved budget, retroactive to January 1, 2016, second by Councilmember Winger; motion carried.

SHERIFF

- Councilmember Metzger moved to approve the Salary Statement for three part time positions for the Sheriff at \$16.30 per hour as presented, second by Councilmember Underwood.

Sheriff Richard said the part time funds are already budgeted. Auditor Plantenga said the budget submission listed Communication Officer; the Salary Statement was approved for hiring a Communication Officer only. This clarifies the other two positions.

Salary Statement \$16.30/Hr

| | |
|-------------|---|
| \$ 16.30/Hr | Sheriff-P/T Communication Officer - Revised |
| \$ 16.30/Hr | Sheriff- P/T Correction Officer-Revised |
| \$ 16.30/Hr | Sheriff – P/T Maintenance – Revised |

- Motion carried with all Councilmembers voting in favor of the Salary Statement for the three part time Sheriff positions.

COMMISSIONERS – Tracy Brown
CEDIT County Share Fund 1112

- Councilmember Vernon moved to approve the appropriation for CEDIT County Share Fund 1112 as presented, second by Councilmember Underwood.

Commissioner Brown said the appropriation was missed during budget preparation as it was supposed to be an annual budgeted amount to assist TEMA with managing the 72 sirens throughout the county. Siren inspections are completed every five years and they are currently completing inspections. If a siren has to be replaced, the cost is approximately \$25,000.

Appropriation \$40,000

| | |
|-----------|---------------------------------|
| \$ 40,000 | Equipment / Emergency Equipment |
|-----------|---------------------------------|

- Motion carried with all Councilmembers voting in favor of the appropriation for Fund 1112.

AUDITOR – Robert Plantenga
Drug Free Community Fund 1148

- Councilmember Basham moved to approve the appropriation for the Auditor for the Tippecanoe County Local Coordinating Council’s Local Drug Free Communities Fund for Substance Abuse Services and Prevention as presented, second by Councilmember Vernon.

Auditor Plantenga said the fund is one the Drug Free Community receives from court costs. The \$135,855 is the amount collected in 2015. The Drug Free Coalition gives out annual grants to various local organizations and schools. The appropriation will be distributed to the various entities.

Appropriation \$135,855

| | |
|------------|---------------------------------------|
| \$ 135,855 | General Operating/Gen Operating-Misc. |
|------------|---------------------------------------|

- Motion carried with all Councilmembers voting in favor of the appropriation for Fund 1148.

COMMITTEE REPORTS - none

UNFINISHED/NEW BUSINESS
Review 2016 Council Appointments

President Williams said there is a vacancy for the West Lafayette Library Board, he contacted Nick but has not received a call back. The issue will be handled in April.

COMMISSIONER FYI

Commissioner Byers reported the following:

- Reminder to change your clocks Sunday morning.
- At 6:00 tonight, Farm Bureau will hold their annual dinner. All Elected Officials and Department Heads are invited.
- It appears road funding will be tossed out. If you know any State Legislator, especially Senators, please contact them before Thursday.
- Bids were opened yesterday for the reconstruction of the 111 N 4th Street building. The project totaled around \$2 million which is about \$80,000 below the budgeted amount. The bids will be accepted at the next Commissioners' meeting. The target date for move in is still September. Roof bids were included and he discussed the different type of materials and construction. Maintenance and Security for the building will be a part of the 2017 budget discussions.
- Bid contracts are being gathered for repairs to the Courthouse. Different scenarios are under consideration such as utilizing the funds budgeted for the Fairgrounds and/or stretching the repairs over a longer period to have less of an impact on the budget, etc.

PUBLIC COMMENT

Highway Director Opal Kuhl discussed the Major Bridge Fund (MBF) saying currently there is a Cumulative Bridge Fund which brings in approximately \$2.5 million a year. The Cumulative Bridge funds are used for maintenance, repairs, replacement of bridges, pipes and culverts that carry the water to the bridges, equipment and some salaries that have anything to do with bridges. There is a statute that allows establishing a Major Bridge Fund to be used on any bridge over 200 feet in length; there are 26, soon to be 27 (of the 209) bridges over 200' long. Tippecanoe County is one of the few counties in the state with several major bridges. The MBF is for *construction*, defined as *both construction and reconstruction to a degree that new, supplementary, or substantially improved traffic service is provided and significant geometric or structural improvements are affected*. Director Kuhl clarified it could be used for construction, reconstruction, or new decks – not for maintenance or personnel – and only on the 27 bridges.

A handout was provided showing the five Indiana counties with a Major Bridge Fund and the amount of money generated by the fund:

| | |
|------------|--------------|
| Allen | 1,626,737.40 |
| Elkhart | 1,570,687.25 |
| Hamilton | 2,715,724.47 |
| LaPorte | 979,253.75 |
| St. Joseph | 1,378,286.73 |

Continuing, Director Kuhl said the maximum rate is 3.33 cents. Currently Allen County's rate is 1.29; Elkhart is 2.25; Hamilton is 1.48; and St. Joseph is 1.99. LaPorte's website was undecipherable.

In Tippecanoe County, four of the 27 bridges meeting the Major Bridge definition need replaced within 20 years; seven need to be replaced in 20-30 years; four need replaced in 30-40 years; seven need replaced in 40-50 years; and five need replaced in 50+ years. The Average Replacement Cost is \$4,337,000; the Range is \$1.8 – \$13.5 million. Approximately \$1 million per year remain for bridge replacement from the \$2.5 million Cumulative Bridge Fund once the normal expenses of maintenance, equipment, etc. are deducted. A smaller bridge could be replaced, funds could be built up for two-three years, or sometimes Federal Aid is used. There are several small, rural bridges that cost \$300,000 - \$400,000 to replace and those are manageable to do one or two a year. However, when one of the major bridges needs to be replaced; there are no funds for that.

Referring to the last page of the handout, Director Kuhl talked about the 20 year projection for Tippecanoe County:

- | |
|--|
| <ul style="list-style-type: none"> ▪ 1 cent would generate \$682,610 annually ▪ 20 years would generate \$13,652,200 ▪ 4 bridges projected for the first 20 years would cost \$15,129,000 ▪ Shortfall of \$1,476,800 |
|--|

Noting the 1 cent would cause a shortfall, a 1.25 cent might be a better option. The Major Bridge Fund is a long-range plan; putting money into a fund to have a pot of money for those repairs.

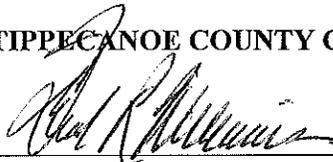
Director Kuhl said she has talked to the Commissioners and her two Council representatives, Attorney Masson completed some research on procedures and how to establish the Fund. It is something the County should be looking at for long-range planning. President Williams asked if this is better than increasing the rate on Cumulative Bridge. Director Kuhl said the rate on Cum Bridge can be increased; however, the difference is that an increase to Cum Bridge takes away from the General Fund. The Major Bridge Fund is outside of the statutory levy limit. Auditor Plantenga said this is a true tax increase, there is no adjustment. The Commissioners approve but Council sets the rate. Attorney Masson said the Cum Bridge Resolution would need to go to DLGF before August 4th. Prior to that an initial hearing of consideration, a published notice, a public hearing, and adoption of the Resolution would take place.

Councilmember Basham asked about the cost to the taxpayer. Auditor Plantenga said the cost would be 1 cent per \$100 of assessed property valuation - .10 per \$10,000, 1.00 per \$100,000, etc. Councilmember Winger asked Auditor Plantenga if he had a projection for the tax rate for the next budget. Auditor Plantenga said it is the six year non-farm growth and he believes the one negative growth drops off of the six year average; there could be a 3% increase in property taxes. If the levy goes up by a higher percent than the assessed valuation growth increases, which is currently 2.6, property tax rates would increase.

As there were no additional comments, Councilmember Vernon moved to adjourn.

Meeting adjourned at 9:12 a.m.

TIPPECANOE COUNTY COUNCIL



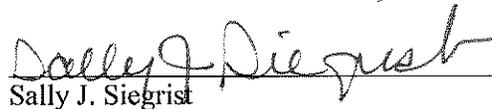
David R. Williams, President



John R. Basham II, Vice President



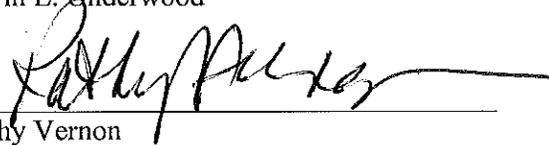
Bryan E. Metzger



Sally J. Siegrist



Kevin L. Underwood



Kathy Vernon



Roland K. Winger

ATTEST:



Robert A. Plantenga, Auditor 4/12/2016

Minutes prepared by Tillie Hennigar, Auditor Administrative Assistant