

**TIPPECANOE COUNTY COUNCIL  
REGULAR MEETING  
FEBRUARY 14, 2006**

The Tippecanoe County Council Meeting met at 2:00 P.M. Tuesday, February 14, 2006 in the Tippecanoe Room in the County Office Building. Council members present were: President David S. Byers, Vice President Jeffrey A. Kemper, Ronald L. Fruitt, Betty J. Michael, Thomas P. Murtaugh, Kevin L. Underwood, and Kathy Vernon. Others present were: Auditor Robert A. Plantenga, Attorney David W. Luhman, and Secretary Pauline E. Rohr.

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

**AUDITOR'S FINANCIAL REPORT: Robert Plantenga**

Auditor Plantenga reported the 2006 uncommitted County General Funds through January 31, 2006 are \$939,033.09. Auditor Plantenga reviewed the Revenue Report and pointed out that the receipt of \$120,810 in January in line 42-20, Sheriff-Inmate House-DOC, was for the May 2005 billing. Not reflected in this report is the receipt of \$436,000 in February from the DOC for the June thru October 2005 billing. This brings the total 6 month billing to \$557,000 which is over half of what is expected for the entire year.

**TREASURER'S INTEREST REPORT: Oneta Tolle**

Mrs. Tolle distributed the Interest Report showing the average interest rate for December 2005 was 4.10%. She reported that the first court date for Personal Property Judgments is March 29<sup>th</sup> when they will try to collect outstanding payments.

**APPROVAL OF MINUTES**

- Councilmember Fruitt moved to approve the minutes of the January 10, 2006 Special Meeting with the Commissioners and Financial Consultant, seconded by Councilmember Michael; motion carried.
- Councilmember Kemper moved to approve the minutes of the January 10, 2006 Regular Meeting, seconded by Councilmember Michael; motion carried.

**EMERGENCY MANAGEMENT: Director Mark Kirby**

**Additional Appropriation: \$5,000**

5,000 Other Professional Services

Mr. Kirby requested \$5,000 to hire the Christopher Burke Engineering Firm to act as Facilitator for the purpose of evaluating the practices and policies of Tippecanoe County Emergency Management at all levels. He said Burke assisted Area Plan in the development of the County's Hazard Mitigation Plan.

- Councilmember Fruitt moved to appropriate \$5,000 in General Fund 001, seconded by Councilmember Vernon; motion carried.

**PUBLIC DEFENDER: Amy Hutchison**

**Additional Appropriation: \$9,689**

9,000 Part-time  
689 Social Security

Mrs. Hutchison requested the appropriation so she can hire a part-time employee who will be dedicated to scanning and indexing the Public Defender's files into Docu-ware. Her employees are scanning documents when they have time but she needs someone who can work without interruptions. She said they are out of secure storage space in the office and she fears the number of files is becoming a fire hazard. If the files are scanned into Docu-ware, they can then be destroyed.

- Councilmember Michael moved to approve the appropriation of \$9,689.

Councilmember Vernon asked if Mrs. Hutchison has inquired if other departments have employees who could help scan documents. Mrs. Hutchison said employees from Election and Registration were scheduled to help last year but they were always pulled to other departments. She has not inquired for such help this year.

President Byers asked if storage is available at the 629 Building in space formerly used for cells. Councilmember Kemper said some of the cells used for storage are orderly, but he doubts that items stored in several of the cells will be retrieved. He suggested clearing them so that storage can be available for the Public Defender and others.

- Councilmember Kemper seconded the motion.

Councilmember Murtaugh suggested following the Clerk's lead and hiring high school students at a lower hourly rate to scan the documents during the summer.

- The motion carried.

**SUPERIOR COURT III: Assessment Fund 155: Superior Court III Fiscal Officer Kathy Timberlake**

**Appropriation of Budget: \$5,000**

5,000 Contractual

Ms Timberlake requested approval of the appropriation of funds received from the Supreme Court. The funds will be used for drug and alcohol and family needs assessments done by the counseling centers.

- Councilmember Michael moved to appropriate \$5,000 in fund 155, seconded by Councilmember Fruitt; motion carried.

**COMMISSIONERS/SOIL & WATER CONSERVATION DISTRICT: Commissioners' Assistant Jennifer Weston****General Fund 001****Additional Appropriation: \$7,299**

6,450 Full Time Employee-SWCD  
 494 Social Security  
 355 Retirement

| <u>Salary Statement</u> | <u>Position</u>               | <u>Rate</u> | <u>Salary</u> |
|-------------------------|-------------------------------|-------------|---------------|
| Full Time               | District Administrator-SWCD   | 3,462.17    | 41,546        |
| Part-time – Reg         | Accts Payable/Record Mgr-Comm | 1,903.33    | 22,840        |

**EDIT Fund 301****Additional Appropriation: \$2,462**

2,110 Full Time Employee-SWCD  
 162 Social Security  
 116 Retirement  
 74 Workers Comp

| <u>Salary Statement</u> | <u>Position</u>             | <u>Rate</u> | <u>Salary</u> |
|-------------------------|-----------------------------|-------------|---------------|
| Full Time               | Water Quality Educator-SWCD | 2,408.92    | 28,907        |

Mrs. Weston requested approval of appropriations to increase salaries due to reclassifications for the Soil & Water District Administrator, paid from General Fund 001, and the Water Quality Educator, paid from EDIT Fund 301. These reclassifications occurred due to long range planning by the District but after the 2006 Budget Hearings. She also requested approval of amended Salary Statements for the District Administrator, Water Quality Educator, and the Part-time Regular Accounts Payable/Record Manager in the Commissioners' Office. She noted the increase for the Accounts Payable/Record Manager is due to a longevity increase that was omitted from the 2006 Budget request and will be funded by a transfer in the Commissioners' Budget.

District Administrator Christina Remley explained the District instituted long range planning last summer that resulted in the realigning of job duties for the two positions.

Surveyor Steve Murray interjected that there is a Memorandum of Agreement that 6 of the 7 entities will share the cost of the Water Quality Educator's salary for Phase II Stormwater work in the future. The County's share will be approximately 34%.

Councilmember Vernon explained that, after the planning was completed by the District last summer, the revised job descriptions were sent to Wagner, Irwin, & Scheele for classification after which they were brought to the County Personnel Committee just last month.

- Councilmember Kemper moved to approve the appropriation of \$7,299 in General Fund 001 for the District Administrator, seconded by Councilmember Underwood; motion carried.
- Councilmember Kemper moved to approve the Salary Statement for the SWCD District Administrator effective February 16, 2006 and Commissioners' Accounts Payable/Record Manager effective January 1, 2006, seconded by Councilmember Underwood; motion carried.
- Councilmember Underwood moved to approve the appropriation of \$2,462 in EDIT Fund 301 for the Water Quality Educator, seconded by Councilmember Kemper; motion carried.
- Councilmember Underwood moved to approve the Salary Statement for the Water Quality Educator effective February 16, 2006, seconded by Councilmember Fruitt; motion carried.

**CASA: Donation Fund 151****Additional Appropriation: \$7,500**

6,967 Part-time  
 533 Social Security

This request is to appropriate donation monies for Part-time wages.

- Councilmember Fruitt moved to approve the appropriation of \$7,500 for Donation Fund 151, seconded by Councilmember Murtaugh; motion carried.

**HEALTH: Emergency Preparedness Fund 477****Additional Appropriation: \$6,130**

5,417 Full Time Employee  
 415 Social Security  
 298 Retirement

This appropriation is a reimbursement for cost related to Public Health Coordinator Angie Honeywell's deployment to Mississippi due to Hurricane Katrina.

- Councilmember Michael moved to approve the appropriation in Fund 477, seconded by Councilmember Kemper; motion carried.

**CLERK: IV-D Incentive Fund 162: Linda Phillips****Additional Appropriation: \$50,762**

10,000 Part-time  
 765 Social Security  
 39,997 General Operations-Misc

Mrs. Phillips requested appropriation of Federal funds that will be spent for Child Support activities. When Councilmember Kemper questioned the vagueness of General Operations-Misc, Mrs. Phillips said the spending options are very limited but the funds could be used to purchase computers or furniture for Child Support use.

- Councilmember Fruitt moved to approve the appropriation of \$50,762, seconded by Councilmember Murtaugh; motion carried.

***SURVEYOR: EDIT Section Corner Fund 301: Steve Murray***

**Additional Appropriation: \$6,191**

5,307 Part-time-Reg  
406 Social Security  
292 Retirement  
186 Workers Comp

| <u>Salary Statement</u> | <u>Position</u>     | <u>Rate</u> | <u>Salary</u> |
|-------------------------|---------------------|-------------|---------------|
| Part-time - Reg         | GIS Tech Specialist | 2,932.17    | 35,186        |

Mr. Murray said this is a reclassification because he needs a GIS Technician Specialist for regulated drains and Phase II Stormwater.

- Councilmember Kemper moved to approve the appropriation of \$6,191 in EDIT Fund 301 for a Part-time GIS Tech Specialist, seconded by Councilmember Vernon; motion carried.
- Councilmember Kemper moved to approve the Salary Statement for the Part-time – Regular position, seconded by Councilmember Underwood; motion carried.

***BUILDING PERMITS: Building Commissioner Ron Highland***

**Transfer: \$1,692**

|       |                    |                     |       |
|-------|--------------------|---------------------|-------|
| From: | 001-2610-412-20-10 | Office Expense      | 1,692 |
| To:   | 001-2610-413-37-30 | Cell Phone Accounts | 1,692 |

Mr. Highland explained they need to transfer the money to pay for cell phones the Inspectors use to communicate with the office.

- Councilmember Michael moved to approve the transfer of \$1,692, seconded by Councilmember Fruitt; motion carried.

Mr. Highland distributed a Comparison by Year End Report of Building Commission Activity for 2001 through 2005. He also noted an approximate increase of \$10,000 was collected from September through December 2005 as a result of the new fee schedule.

***ORDINANCE 2006-01-CL: Amending Sheriff's Department Fee Schedule***

Ordinance 2006-01-CL will appear in its entirety in the Ordinance and Resolution book in the County Auditor's Office.

Attorney Luhman explained this ordinance will increase the fee collected for administration of the sale of real estate in mortgage foreclosure proceedings from \$20 to \$80 to cover the cost.

- Councilmember Kemper moved to approve Ordinance 2006-01-CL on first reading, seconded by Councilmember Michael.

Auditor Plantenga recorded the vote:

|                 |     |
|-----------------|-----|
| David Byers     | Yes |
| Jeffrey Kemper  | Yes |
| Ronald Fruitt   | Yes |
| Betty Michael   | Yes |
| Thomas Murtaugh | Yes |
| Kathy Vernon    | Yes |
| Kevin Underwood | Yes |

- The motion to approve Ordinance 2006-01-CL passed 7 – 0 on first reading.
- Councilmember Fruitt moved to suspend the rules and allow a vote on second reading the same day presented, seconded by Councilmember Michael; motion carried.
- Councilmember Kemper moved to approve Ordinance 2006-01-CL on second reading, seconded by Councilmember Underwood.

Auditor Plantenga recorded the vote:

|                 |     |
|-----------------|-----|
| Kevin Underwood | Yes |
| Kathy Vernon    | Yes |
| Thomas Murtaugh | Yes |
| Betty Michael   | Yes |
| Ronald Fruitt   | Yes |
| Jeffrey Kemper  | Yes |
| David Byers     | Yes |

- The motion to approve Ordinance 2006-01-CL passed 7 – 0 on second and final reading.

***SHERIFF: Commissary Fund Expenditures***

Attorney Luhman explained the Sheriff is requesting the Council's approval of the following uses for the Commissary Funds for 2006 according to IC 36-8-10-21 (8).

(quote)

1. Haircuts for trustees and indigent inmates
2. Reimbursement for lost or damaged inmate property
3. Reimbursement for expense of inmates in transit
4. Postage for indigent inmates
5. Shipping costs regarding department equipment or evidence
6. Supplies or equipment to promote educational activities for inmates
7. Reimbursement for damaged employee property
8. Reimbursement for investigation expenses
9. Expenses for advertising community events that promote the Sheriffs Department

10. Matching funds for grants
11. Advertising for job applicants
12. Expenses for installation and service of Sheriffs Department equipment
13. Expenses for contracting with professional consultants
14. Expenses for hiring temporary employees
15. Expenses associated with rental of specialized equipment
16. Expenses associated with rewarding inmates and employees
17. Expenses associated with special events for inmates
18. Expenses regarding special details or investigations
19. Expenses associated with hosting training events
20. Any purpose that benefits the Sheriffs Department that does not exceed \$500.00

(unquote)

- Councilmember Michael moved to approve expenditures from the Commissary Fund for 2006, seconded by Councilmember Underwood; motion carried.

**CARY HOME: Director Rebecca Humphrey**

| <u>Salary Statement</u> | <u>Position</u> | <u>Rate</u> | <u>Salary</u> |
|-------------------------|-----------------|-------------|---------------|
| Part-time – Reg         | Cook/Custodian  | 1,339.58    | 16,075        |

Mrs. Humphrey said they need to make the Cook/Custodian a regular Part-time position to retain the employee. The current employee has been there 6 months and Mrs. Humphrey thinks she will stay if she can receive health insurance. This person cleans two days a week and cooks on Saturdays and Sundays. Funds are available in the budget.

- Councilmember Michael moved to approve the Salary Statement for the Part-time – Regular Cook/Custodian position, seconded by Councilmember Murtaugh; motion carried.

**OTHER BUSINESS**

**EMPLOYEE BENEFITS: Commissioners' Assistant Jennifer Weston**

| <u>Salary Statement</u> | <u>Position</u>                   | <u>Rate</u> | <u>Salary</u> |
|-------------------------|-----------------------------------|-------------|---------------|
| Full Time               | Environmental Coord<br>(SWCD)     |             | 35,355        |
|                         | Admin Asst (SWCD)                 |             | 35,350        |
|                         | Bookkeeper C3 (Treas)             |             | 28,619        |
|                         | Therapist/Case Mgt (Cary<br>Home) |             | 31,975        |

Mrs. Weston explained that the Salary Statement was not submitted with the appropriation request approved at the January meeting to pay administrative corrections to 2005 Merit Pay found after Council approval on December 8, 2005.

- Councilmember Kemper moved to approve the Salary Statement, seconded by Councilmember Underwood; motion carried.

**RESIGNATION: Rebecca Humphrey**

Cary Home Director Rebecca Humphrey announced she has resigned her position at Cary Home, effective mid March, because she and her husband are relocating to Houston, Texas. She thanked the Council for all the opportunities and support they have given her and the youth served.

**INVENTORY EDIT HOMESTEAD**

Attorney Luhman explained that the Personal Property Inventory Tax ends for businesses but the reduction of this tax means a tax rate increase to make up the difference in lost revenue. The Legislature has given counties an option to provide relief to homeowners by increasing the Economic Development Income Tax (EDIT) enough to make up the difference in lost revenue from business inventory that can be used to provide a Homestead credit for the taxpayers. The Auditor has calculated how much will be lost from the inventory deduction, how much EDIT revenue will be required to make up the difference, and the rate that will have to be imposed to accomplish that. Using the Auditor's information, the County Income Tax Council, the fiscal bodies of the county and the municipalities, can adopt an ordinance to increase the EDIT rate to make up the difference and use it for property tax relief for homeowners. As part of the process, the County Council needs to make the decision to either allocate the property tax relief across the board to all homeowners or to allocate the relief by taxing unit according to the inventory tax they lose.

The process is that one entity of the Income Tax Council needs to adopt a resolution to propose an ordinance, and a majority of the entities have to vote to approve the ordinance before April 1. President Byers has called a Special Meeting of the County Council at 7:30 P.M., Tuesday, February 21, 2006 to consider whether the Council wishes to propose such an ordinance to increase the EDIT rate enough to provide offsetting homestead credits to taxpayers to offset lost inventory tax.

Auditor Plantenga explained the final decision to impose an additional local option income tax rests with the Tippecanoe County Income Tax Council. If the Income Tax Council decides an additional income tax should be adopted, it must also decide whether to use the allocated or uniform method. The percentage of votes for each entity is determined by population. He noted a State Constitution amendment regarding how property is taxed was passed 63% to 37% on the November 2004 Ballot.

Income Tax Council Votes:

|                   |          |
|-------------------|----------|
| Battle Ground     | 0.8602   |
| Clarks Hill       | 0.4358   |
| Dayton            | 0.7574   |
| Lafayette         | 37.4888  |
| Otterbein         | 0.2272   |
| Shadeland         | 1.0892   |
| West Lafayette    | 19.1659  |
| Tippecanoe County | 39.9755  |
| Total             | 100.0000 |

Auditor Plantenga then showed the total amount of additional income tax needed to make up the difference in each taxing district:

| Inventory AV<br>2004 pay 2005 | Net HS Res &<br>MH AV | Taxing Dist<br>AV | Homestead Dollars<br>Needed |
|-------------------------------|-----------------------|-------------------|-----------------------------|
| 488,445,730                   | 2,811,641,915         | 7,729,023,945     | 1,805,260                   |

- Using the Allocated EDIT method neutralizes everyone by taxing district.
- Using the Uniform EDIT method will reduce taxes in a taxing district with low inventory.
- Using the Uniform EDIT method will increase taxes in a taxing district with high inventory.

Examples of each using 0.08% Income Tax Rate:

|      |         |                           | Uniform EDIT HS est | Allocated EDIT HS est |
|------|---------|---------------------------|---------------------|-----------------------|
| Low  | Unit 36 | Wabash WLCS-B             | 0.037650            | 0.000000              |
| High | Unit 56 | Lafayette Fairfield LSC-B | 0.037650            | 0.130419              |

Attorney Luhman stated the County Council may cast its vote regarding this issue at the Special Meeting on February 21st. The Council will have three choices:

- Increase the income tax and provide uniform homestead credits.
- Increase the income tax and provide allocated homestead credits.
- No nothing. Do not increase the income tax. Let the reduction of inventory fall where it may.

If approved, the tax will become effective July 1, 2006. The Income Tax Rate can be changed annually as well as the method of providing homestead credits.

President Byers recognized West Lafayette Clerk/Treasurer Judy Rhodes who was in the audience. Mrs. Rhodes said she was speaking on her own and not on behalf of West Lafayette's Mayor or City Council. She distributed a handout comparing West Lafayette with Lafayette by population, assessed valuation, tax levy, income tax share, and budget. Since West Lafayette has mainly residential assessed valuation and Lafayette has had a large commercial assessed valuation, West Lafayette homeowners will be subsidizing Lafayette homeowners if the allocation credit is used. She said there are three jurisdictions in the County but 84% of the problem of deducted inventory is in one jurisdiction, Lafayette. If the income tax is going to be increased county-wide to help one jurisdiction, she thinks it is time to re-align the government structure and address the impact this will have on West Lafayette homeowners.

← Councilmember Underwood left the meeting.

#### **PUBLIC COMMENT**

None.

#### **ANNOUNCEMENTS**

The County Council will hold a Public Hearing at 7:30 P.M., Tuesday, February 21, 2006 in the Tippecanoe Room concerning Resolution 2006-07-CL, proposing an ordinance to the Tippecanoe County Income Tax Council.

Tax Abatement Training will be held from 8:30 A.M. to 10:30 A.M., Thursday, February 16<sup>th</sup> sponsored by the Lafayette/West Lafayette Economic Development Corp. at Caterpillar. Department of Local Government Finance representatives will be in attendance.

Young College Republican Dinner Meeting will be held on February 16<sup>th</sup> at 6:30 P.M. at Purdue.

Rails to Trails will have a presentation at Battle Ground United Methodist Church at 7:30 P.M., on February 16<sup>th</sup>.


The Farm Bureau Annual Dinner will be held at 6:30 P.M., Tuesday, February 28<sup>th</sup> at the County Extension Office.


The Council will hold a Joint Meeting with the Commissioners and the Financial Consultant at Noon, Tuesday, March 14, 2006 in the Tippecanoe Room. The Council's Regular Meeting will follow at 2:00 P.M.

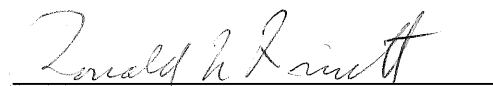
#### **ADJOURNMENT**


Councilmember Fruitt's motion to adjourn was seconded by Councilmember Kemper.

#### **TIPPECANOE COUNTY COUNCIL**


  
David S. Byers, President

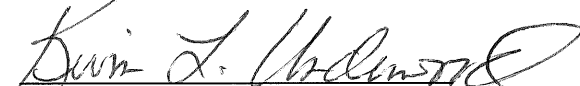
  
Jeffrey A. Kemper, Vice President

  
Ronald L. Fruitt

Attest:   
Robert A. Plantenga, Auditor

  
Betty J. Michael

  
Thomas P. Murtaugh

  
Kevin L. Underwood

  
Kathy Vernon