

DELAWARE COUNTY COUNCIL MEETING
May 27, 2014 9:00 a.m.
DELAWARE COUNTY COMMISSIONERS COURTROOM
CALL TO ORDER
PLEDGE
AGENDA POSTED
ROLL CALL

Present; Councilman Alexander, Councilwoman Chambers, President Jones, Councilman Matchett, Councilman Quakenbush, Councilman Nemyer, Councilman Spangler, Attorney, Ms. Amanda Dunnuck, Auditor, Ms. Judy Rust, Recording Secretary, Ms. Donna Patterson
Absent; Recording Secretary, Ms. Denise Smith

APPROVAL OF MINUTES

MOTION: Councilman Alexander motioned to approve April 25, 2014 Council Meeting.

SECOND: Councilman Nemyer

Motion PASSED UNANIMOUSLY

MOTION: Councilman Alexander motioned to approve May 13, 2014 Special Meeting.

SECOND: Councilman Spangler

Motion PASSED UNANIMOUSLY

CITY OF MUNCIE PAVING UPDATE

Mr. Duke Campbell, Street Superintendent, City of Muncie, presented the 2014 paving plan using Wheel Tax monies.

Wheel Tax Road/Street Repair List

Paving List 2014

Street	Return	
Rex	New York	Wheeling
Marsh	New York	Wheeling
Enterprise	Wheeling	Dead end
Wayne	Reserve	New York
Community	Bethel	
North	Winthrop	Alden
N Walnut	Centennial	Wysor
Charter	Piper	Walnut
Brook	Tillotson	Petty
McKenzie	Westview	Riverside
Tyrone	Westview	Riverside
Ridge	Westview	Gilbert
Main	Intersection	at Talley
Washington	Intersection	At Talley
Jackson	Round -a- bout	Westview
Gilbert	Tillotson	Forest
Oliver	Gilman	Dead end
Mound	7th Str.	Willard
8th str.	Gharkey	Port
8th Str.	Gharkey	Liberty
W 16th Str.	Hoyt	Elliott
W 18th Str.	Hoyt	Dead end
2nd Str.	Kilgore	Elliott
Council	Hoyt	Powers
Liberty	8th str.	North to R.R. Tracks
Memorial	Batavia	Madison
Brookfield	Phillip	Dead end
Liberty	Memorial	13th str.
Madison	Andover	Harvard
Jefferson	McGalliard	Harvard
Elgin	Centennial	Highland
Blaine	Highland	Manor
Penn	Highland	Manor
Manor	MLK BLVD	Wolfe
Central	Manor	Highland
Kohlmetz	Granville	Elm
Ebright	Main	Washington
16th str.	Hackley	Ebright
24th str.	Hackley	Monroe
Ebright	Heekin	Kirby
Grant	Willard	Kirby
5th str.	Macedonia	Hackley
8th str.	Macedonia	Madison
Penn	Willard	Kirby
Pershing	9th	Willard
Pershing	Willard	R.R. Tracks
Hackley	Willard	8th str.

Paving List 2014

Ester	Manhattan	Imperial
8th str.	Walnut	Madison
8th str.	Macedonia	May
Ebright	Memorial	18th str.
22nd	Walnut	Madison
29th str.	Walnut	Madison
Lilac	29th str.	Dead end
Sycamore	Tacona	23rd str.
Biltmore	16th Str.	Memorial
Delawanda	16th str.	Memorial
Arlington	15th str.	Memorial
Manville	15th str.	Memorial
May	Memorial	Williard
Imperial	Meeker	Waldemere

**UMBAUGH REPORT ON
ESTIMATED IMPACT ON COUNTY FUNDS OF DELAWARE COUNTY
REDEVELOPMENT COMMISSION TAX INCREMENT ALLOCATIONS AREAS**

Mr. Jason Semler, Umbaugh Associates, presented to Council the report on the impact of Tax Increment Fund (TIF) on the general fund. TIF is capturing any increases through the assessed value. Delaware County has 17 TIF areas.

President Jones said the public believes that if TIF districts went away then county general would automatically accrue millions of dollars in additional revenue, however, that is not the case.

Mr. Semler agreed that is not correct and is a misconception that the public believes.

Councilman Quakenbush asked why the report did not include all of the taxing units affected by TIF.

Mr. Semler that he was not asked to present that particular information. President Jones requested how TIF affected and impacted county general.

Mr. Semler said it would reduce the tax rate by 3 cents, reducing taxpayers' property taxes within all taxing districts. Each school would be affected depending on what school district the TIF is located. To do a full impact study, one for every tax district would have to be done.

Councilman Quakenbush said due to the taxpayers' response in that TIF is short changing them that would be fairer to do a full impact study.

9:18 a.m.

Mr. Semler said by reducing the tax rate it would reduce the circuit breaker credit. It would affect districts and county general. What Councilman Quakenbush requests is a report on *how it would impact all of the districts and *how it would impact every taxpayer within Delaware County. That report is available if requested.

Continued conversation between Mr. Semler and Council members took place regarding county funds, new revenue dollars, circuit breaker credits, balances, projects, paying off bonds, etc.

DELAWARE COUNTY REDEVELOPMENT COMMISSION

ESTIMATED IMPACT ON COUNTY FUNDS OF DELAWARE COUNTY REDEVELOPMENT COMMISSION TAX INCREMENTAL ALLOCATION AREAS

SCENARIO I: PRESENT SITUATION

Represents certified 2013 taxes payable 2014 property tax levies, extended valuation, and tax rates.

Delaware County Fund Name	Certified Tax Rate (1)	Certified Net Assessed Value of Taxing Unit (1)	Certified Property Tax Levy (1)
General	\$0.5594	\$1,172,344,681	\$18,700,097
2013 Reassessment	0.0131	3,342,844,681	434,489
LRA Payment	0.0035	3,342,844,681	284,145
Cumulative Bridge	0.0376	3,342,844,681	1,923,402
Health	0.0166	3,342,844,681	554,919
Total Tax Rate (per \$100 AV)	\$0.6332		\$21,896,152

SCENARIO II: ASSUMES NO THE ASSESSED VALUE IS CAPTURED BY THE DELAWARE COUNTY REDEVELOPMENT COMMISSION

Assumes all County incremental assessed value is passed through to the underlying taxing units.

Delaware County Fund Name	Estimated Tax Rate (2)	Estimated Net Assessed Value of Taxing Unit (2)	Certified Property Tax Levy (1)	Estimated Rate Difference From Scenario I
General	\$0.5594	\$1,172,344,681	\$18,700,097	\$0
2013 Reassessment	0.0135	3,372,382,808	464,489	(0.0006)
LRA Payment	0.0030	3,372,382,808	284,145	(0.0005)
Cumulative Bridge	0.0345	3,372,382,808	1,925,502	(0.0031)
Health	0.0157	3,372,382,808	551,919	(0.0009)
Total Tax Rate (per \$100 AV)	\$0.6161		\$21,896,152	(0.0171)

(1) Per the 2014 Delaware County Budget Order.

(2) Based on the certified July 2014 tax rate and the estimated Scenario II net assessed value of the taxing unit.

(3) Based on the certified July 2014 net assessed value of Delaware County plus the \$189,398,125 of incremental assessed value captured by Delaware County Redevelopment Commission Allocation Areas in 2014, per the 2014 Delaware County abstract.

(Preliminary - For Internal Use Only)
(Prepared by Unisough)
(July 15, 2014)

COMMITTEE REPORTS

Tax Abatements

Mr. Terry Murphy, Vice President of Economic Development Alliance, presented Resolution 2014-032, Approving Deduction from Assessed Value of New Manufacturing Equipment in an Already Declared Economic Revitalization Area. Magna Power Train of America is going to invest \$15.5 million in laser welders and advanced manufacturing equipment. Fifty new jobs will be added to the already 304 full time employees. Magna makes a strong effort to hire employees from Delaware County.

Magna is requesting a five-year partial tax abatement of \$543,000. All previous tax abatements are in compliance. The Tax Abatement Committee gave a favorable recommendation.

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President Jones said Magna continues to be a good example of the benefits of abatements.

Mr. Brad Bookout, Economic Development Alliance, spoke in favor of the Magna abatement. Magna continually meet their job requirements, capital investment goals and now occupy another shell building.

Councilman Alexander thanked Magna for inviting Council to the recent tour. A lot of good information was presented. In the presentation they showed the history of Magna and how they have performed, met and exceeded expectations on all abatements.

Councilman Quakenbush said due to a conflict of interest he refrained from voting on past abatements, however he sold his Magna shares. He is proud to have Magna in Muncie, Indiana. Quakenbush did mention that Magna was not able to continue with one of their plans but they were upfront and returned ground to Delaware County.

MOTION: Councilman Alexander motioned to accept the recommendation of the Abatement Committee to approve the abatement.

SECOND: Councilman Nemyer
Motion PASSED UNANIMOUSLY

MOTION: Councilman Nemyer motioned to approve Resolution 2014-032, Approving Deduction from Assessed Value of New Manufacturing Equipment in an Already Declared Economic Revitalization Area.

SECOND: Councilman Alexander
Motion PASSED UNANIMOUSLY

Mr. Steve Brand, General Manager of Magna, thanked Council for their continued support. Morale is a big driver of Magna's success. Magna was recently voted one of the top places to work in Indiana.

Appointments-none

Insurance-Councilman Spangler said he and Councilman Matchett are meeting with the Sutton Insurance on May 28, 2014.

Personnel-Ms. Nancy Larson, Human Resources Director, presented the pay requests for 90 day probation and EMS promotion to Lieutenant.

Mr. Jason Roger, EMS Director, said this is not a new position.

MOTION: Councilman Matchett motioned to approve the pay requests, as presented (see below).

SECOND: Councilman Nemyer

Councilman Quakenbush said these issues were discussed in Personnel and Finance Committee meetings.

Motion PASSED UNANIMOUSLY

Councilman Matchett said since this is an annual expense, should this be in your budget?

Mr. Carmichael said it has been in his budget over the last several years, last year it was in the budget, but there was no Rainy Day money to pay for it so "we" had to find it. Carmichael said he believed it was appropriated from something else. The new levy takes effect on May 20, 2014, so going forward "we" should be okay.

Councilman Quakenbush said the problem, as he recalled, was the cycle was being closed out on reassessment and then a new reassessment fund will be in the budget. There was not enough left in the old budget and no new revenue coming in.

Motion PASSED UNANIMOUSLY

MOTION: Councilman Quakenbush motioned to approve Assessor-Sales Disclosure Fund for \$1,946.55.

SECOND: Councilman Spangler

Mr. Carmichael said the Sales Disclosure Fund is (used for training) and software/hardware replacement is to pay for a computer that crashed. The computer request is used for Reassessment and Board of Appeals. The computer must be able to handle mapping, CAMA software, Board of Appeals minutes, etc.

President Jones requested Mr. Carmichael send specifics regarding the computer to him for review.

Motion PASSED UNANIMOUSLY

MOTION: Councilman Quakenbush motioned to approve Clerk Jury Fee Fund #273 for \$9,900.

SECOND: Councilwoman Chambers

President Jones said last month (April 2014) Ms. Lana Scroggins, Court Administrator, came to Council with a request of \$20,000 for petit jurors. It was approved but turned down by the State due to the levy. Jones said he told Ms. Scroggins to go back into her budget to find monies.

President Jones said all offices are going to have to do this.

Motion PASSED UNANIMOUSLY

Ms. Rust read aloud Circuit Court Adult User Fee 2150-214-5-00000

C194 Adult Probation Secretary and said adjustments to the figures have been made.

Ms. Scroggins said the Finance Committee was not in favor of the request. Ms. Scroggins reminded Council that in 2008 this program was established to offset the county expenses for inmates being housed out of county. Someone was hired at the first level of an Adult Probation Officer in September 2008 for \$25,376. It stayed that way due to an oversight and by "gentleman's agreement" it was to be paid from county general. The program proved to be successful and saved Delaware County over \$1,000,000 and probably \$2,000,000 since 2008. The county general salary for that position is still at the lowest level; all other increases in that pay have been taken from user fees, offsetting the expense for the county. The position was to be paid from county general. Last year at Council "we" did get part of the money for the Secretary's position to get the employee closer to the level she was supposed to be paid. Those positions have a base pay of \$30,311 with the same job descriptions. Ms. Scroggins asked to put May 2014 Council meeting

the position into the same pay of \$30,311 as the others. This would cost \$534 coming from user fees and not county general. The purpose of Hornsby study was to set salaries and positions by establishing grade levels and a base pay. Going to the Evaluation Committee is not going to help because the request is not to be reevaluated or grade level changed. Ms. Scroggins requested \$634 from user fees.

9:46 a.m.

MOTION: Councilman Alexander

SECOND: motion died for lack of second.

Ms. Scroggins said money is still needed to supplement the account to pay because the person moving into the position is taking with her the 60% longevity plus 2.2% of longevity received in 2008.

Councilman Quakenbush said he thought the amount was \$858 that was needed.

Ms. Scroggins said she called the Auditor's office to see what funds were left in that account and recalculated the amount because the position had not been filled for a month.

Councilman Quakenbush said he remembered discussing the 60%. The person leaving that position did not have longevity in their salary at the same rate.

Ms. Scroggins said it makes the salary what it should be of \$30,311. The person taking the position has over 20 years of service and will be bringing 60% longevity from 2007 plus 2.2% of longevity that was established in 2008 (\$840 was her 60% and \$18.48 was the 2.2%) raise she received for second year on longevity.

Ms. Judy Rust, Auditor, said \$858 has to be in that line for the purpose of longevity and 2.2% if "you" don't get the \$634.

Ms. Scroggins said only \$100 if Council does it the other way. If Council does not allow that person to have the established salary of \$30,311 and it stays at \$29,777.

MOTION: Councilman Quakenbush motioned to approve \$100 from user fees 2150-214-5-00000 to C194 Adult Probation Secretary.

SECOND: Councilman Alexander

Ms. Larson said looking at the budget and for that line item it is not \$29,777.

Ms. Scroggins said County Council budget is \$25,376 and should be paid out of county general, however the remaining portion of that is paid from Adult User fees 4401 with a salary of \$29,777. That is not even the base pay for that position. We are paying from supplemental instead of county general.

Motion PASSED UNANIMOUSLY

Ms. Scroggins asked Council what should be done to get salary to the base pay.

Councilman Quakenbush said place it in next year's budget and hope it passes.

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Ms. Scroggins said if guidelines set by Hornsby are going to be followed then the base pay should be what they are supposed to be.

Councilman Quakenbush does not disagree but right now there isn't money.

Ms. Scroggins said she is not asking for money from county general.
9:53 a.m.

Ms. Rust read aloud EMS Capital Improvement Fund 4910/263.

No motion or second on floor.

Mr. Jason Rogers, EMS Director, said two entities are looking at interlocal agreements with Delaware County to save money. Three to four minutes of emergency response time will be knocked off on the west side of Muncie/Ball State University housing area. An interlocal agreement will be entered into with IU Ball Memorial Hospital. IU Ball Memorial Hospital has an interest in serving the public and offering Delaware County living quarters. They will house an ambulance we currently have.

MOTION: Councilman Spangler motioned to approve EMS Capital Improvement Fund 4910/263 for \$65,587.50.

SECOND: Councilman Nemyer
Motion PASSED UNANIMOUSLY

No motion or second on floor.

Ms. Angie Moyer, Project Director, said this is for funds for nonstructural repairs on large culvert structures that are not part of the bridge inventory.

MOTION: Councilman Quakenbush motioned to approve Engineering Dept Cumulative Bridge Fund.

SECOND: Councilwoman Chambers
Motion PASSED UNANIMOUSLY

MOTION: Councilman Alexander motioned to approve Community Corrections User Fees Fund for \$15,875.50.

SECOND: Councilman Spangler

Councilman Matchett said he was confused on some of the Indiana codes. The codes mention the authority of Council.

Ms. Amanda Dunnuck, Council Attorney, said she does cannot give legal opinion at this time because he has not been able to review documentation.

Judge Tom Cannon said as President of Advisory Board, and in support of the request this is a courtesy request brought to Council to approve the action that the board has taken (unanimously). Council needs to understand that Community Corrections budget is approved by the State (Indiana Department of Corrections). Community Corrections budget is submitted to the State and once it is approved it is submitted to County Council for approval. Community Corrections does not fall within Courts or General Fund budget, it is funded by the legislature

May 2014 Council meeting

through Department of Corrections. Classifications of crime will be changed July 1, 2015. This decision is within the authority of the Community Corrections Advisory Board. Our direction to the Auditor to make these payments in the manner that is directed would be enough authority. Mr. Cannon would like Council to thank Community Corrections employees for a job well done and that they deserved this performance bonus.

Councilman Alexander is a member on Community Corrections Advisory Board, he said Ms. Jordan does not like to brag but she is part of the reason why this incentive was awarded to Delaware County.

Ms. Lonna Jordan, Director of Community Corrections, said site assessments are done annually, last year DCC scored 74 and this year 88. Case plans and improvements have been added.

Mr. James King, current Commissioner President, is in support of the bonus and asks Council to vote in support of the bonus.

President Jones said there is no question that Community Corrections have gone done a good job in responsibilities to of the community and State. The State has rewarded Community Corrections for the efforts. Most county employees have assumed additional responsibilities and provided services and wishes they could get the award they deserve through financial incentives.

RECESS

10:32 a.m.

President Jones said this request was to be paid as wages and will take a Salary Ordinance change to pay this.

MOTION: Councilman Alexander amended his motion to include Salary Ordinance.

SECOND: inaudible

Councilman Quakenbush said according to the County Bulletin, appropriations are not required for Community Corrections Grants.

Councilman Matchett wondered if this is something Council should even act upon.

Ms. Dunnuck said "to pay out as salary and wages, yes Council has to take action. The Auditor cannot pay salary and wages without Council amending the Salary Ordinance. That is why Councilman Alexander had to change the motion. If they were paying this out on something that did not include salary and wages then having reviewed what Council and Attorney were given, it is within the discretion of the Board. It is within the discretion of the Board to determine how the grant is going to be spent; however, it cannot be paid out of salary and wages without Council amending the Salary Ordinance. This is from State Board of Accounts. Motion PASSED UNANIMOUSLY

Mr. Cannon and Ms. Jordan thanked Council.

Councilman Quakenbush said the \$5,057.68 does not need Council's vote.

IC 11-12-2-12

Community corrections funds established

Sec. 12. (a) A community corrections fund is established in each community having a community corrections program. The fund shall be administered by the community corrections advisory board in accordance with rules adopted by the department under subsection (c). The expenses of administering the fund shall be paid from money in the fund. Money in the fund at the end of a fiscal year does not revert to any other fund. The fund consists of fees deposited under subsection (b). Money in the fund may be used only for the provision of community corrections program services, including services

allowed under IC 11-12-2-5(b)(3).

(b) In addition to user fees collected under IC 31-40, IC 35-38-2-1, or any other user fee collected from a participant in a community corrections program by an agency or program, a community corrections program may collect from a participant a user fee assessed in accordance with rules adopted under subsection (c). Community corrections user fees collected under this section shall be deposited into the community corrections fund established by this section.

(c) The department shall adopt rules under IC 4-22-2 governing the following:

(1) The maximum amount that a community corrections program or a court may assess as a user fee under subsection (b) or IC 35-38-2.5-6.

X (2) Administration by community corrections advisory boards

of community corrections funds and the community corrections home detention fund, including criteria for expenditures from the funds.

As added by P.L. 136-1989, SEC. 4. Amended by P.L. 240-1991(ss2), SEC. 66; P.L. 1-1997, SEC. 47; P.L. 253-1997(ss), SEC. 8.

IC 11-12-2-13

Repealed

(Repealed by P.L. 73-1992, SEC. 12.)

IC 11-12-2-13.5

Repealed

(Repealed by P.L. 1-1994, SEC. 45.)

IC 36-2-5-3

Compensation of officers and employees; other payments; local health department; not applicable to community corrections programs

Sec. 3. (a) The county fiscal body shall fix the compensation of officers, deputies, and other employees whose compensation is payable from the county general fund, county highway fund, county health fund, county park and recreation fund, aviation fund, or any other fund from which the county auditor issues warrants for compensation. This includes the power to:

- (1) fix the number of officers, deputies, and other employees;
- (2) describe and classify positions and services;
- (3) adopt schedules of compensation; and
- (4) hire or contract with persons to assist in the development of schedules of compensation.

(b) Subject to subsection (e), the county fiscal body shall provide for a county assessor or elected township assessor who has attained a level two or level three certification under IC 6-1.1-35.5 to receive annually one thousand dollars (\$1,000), which is in addition to and not part of the annual compensation of the assessor. Subject to subsection (e), the county fiscal body shall provide for a county or township deputy assessor who has attained a level two or level three certification under IC 6-1.1-35.5 to receive annually five hundred dollars (\$500), which is in addition to and not part of the annual compensation of the county or township deputy assessor.

(c) Notwithstanding subsection (a), the board of each local health department shall prescribe the duties of all its officers and employees, recommend the number of positions, describe and classify positions and services, adopt schedules of compensation, and hire and contract with persons to assist in the development of schedules of compensation.

X (d) This section does not apply to community corrections programs (as defined in IC 11-12-1-1 and IC 35-38-2.6-2).

(e) Subsection (b) applies regardless of whether the assessor or deputy assessor attained the level two certification:

- (1) while in office; or
- (2) before assuming office.

As added by Acts 1980, P.L. 212, SEC.1. Amended by Acts 1981, P.L. 11, SEC.152; P.L. 16-1986, SEC.77; P.L. 2-1993, SEC.200; P.L. 135-1993, SEC.10; P.L. 198-2001, SEC.104; P.L. 178-2002, SEC.113; P.L. 219-2007, SEC.106.

*This exempts Community Corrections
from the salary payable from
the County general fund.*

*Community Corrections Manual I DOC policy # ~~888~~
Procedures*

II. Procedures

- A.** A Community Correction Grant Application, when approved, is attached to the Community Corrections Grant Act Agreement and incorporated into a contract. The signed agreement establishes the funding level and approves the expenditure of the awarded funds and project income as specified in the budget sections of the Application.

The budget sections of the approved Grant Application are the guide and authority for the expenditure of the allocated funds.

1. Funds must be expended as pre-approved and specified in the budget section of the Grant Application.
2. Budgets are divided into four categories termed Major Budget Categories. These are:
 - 100 Personnel Services
 - 200 Supplies
 - 300 Other Services
 - 400 Capital
3. ~~Only those changes between Major Budget Categories, require Department transfer approval.~~
4. Any transfer out of a Major Category, or creation of a new line item, will require approval by the Department. (See "Transfer/Additional Appropriation Form").
5. When an agency changes an approved budget category, (e.g., by transferring between categories or by Department approval), subsequent budget categories of the Monthly Financial Reports must be modified to reflect the newly adjusted categories.
NOTE: All expenditures which are not part of the approved Community Corrections Grant Act Agreement or approved through the use of the "Transfer/Additional Appropriation Form" are disallowed expenditures.

THE COUNTY BULLETIN
and Uniform Compliance Guidelines
ISSUED BY THE STATE BOARD OF ACCOUNTS

Vol. No. 927, Page 7

April 2000

APPROPRIATIONS - WHEN NOT REQUIRED

In some instances statutory authority is given the county auditor to make disbursements without an appropriation having been previously made for the specific purpose. Examples are as follows:

1. Premiums on official bonds. (IC 5-4-5-3)
2. Tax refunds. (IC 35-2-8-14)
3. Any money belonging to the state, school fund, or any fund of any township, town or city and commanded by law to be paid to such municipality. (IC 35-2-8-14)
4. Any money due a taxpayer which has been paid on a public improvement such as ditches and drains. (IC 35-2-5-14)
5. Redemption of property sold at tax sale. (IC 35-2-8-14)
6. Per diem, lodging, and mileage for conferences called by State Board of Accounts. (IC 5-11-14-1)
7. Examination of records. (IC 5-11-14-4)
8. Line fence assessments. (IC 32-10-3-4)
9. Federal grants, if advanced and not received as a reimbursement of expenditures.
10. Advances to conservancy districts on order of court. (IC 14-33-7-15)
11. Surplus tax. (IC 6-1.1-26-8)
12. Refund of money erroneously received. (IC 6-1.1-18-9)
13. Correction of errors in posting. (IC 6-1.1-18-9)
14. Jail commissary fund. (IC 35-8-10-21)
15. Investment of funds.
16. Title IV-D fund (clerk and prosecuting attorney portions). (IC 12-17-2-26)
17. Repayment of temporary loans.
18. Recorder's records perpetuation fund. (IC 35-2-7-10)
19. Firearm Training Fund. (IC 35-47-2-3)
20. Accident Report Fund. (IC 9-29-11-1)
21. County Law Enforcement Continuing Education Fund. (IC 5-2-8-1)
22. Community Corrections Grants. (IC 11-12-2)
23. Community Corrections Project Income. (IC 11-12-2-12)
24. Special Depth Benefit Fee Fund. (IC 5-10-10; IC 35-33-8-3.2)
25. Military Finos. (IC 10-2-5)

There may be other laws under which funds may be disbursed without appropriation; however, appropriations are required before disbursements may be made from any fund subject to the Budget Laws unless specific authority to disburse without appropriation is provided by law.

SECTION R - HEARING AND ACTION BY STATE BOARD OF TAX COMMISSIONERS

When the State Board of Tax Commissioners receives a Certified Copy of a proposal for an additional appropriation from funds including revenue from property taxes, motor vehicle highway or local road and street accounts, the Board shall determine whether sufficient funds are available or will be available during the calendar year for the proposal. The Board shall issue a written determination within 15 days of receipt of the proposal. The Board shall limit the amount of additional appropriation approval to revenues available, or to be made available, that have not previously been appropriated. The Certified Copy will include the appropriation encumbered from last year. The accuracy of these figures will be certified by the County Auditor to the State Board of Tax Commissioners.

If an appropriation is to be funded with income in excess of revenue estimates made at the time of the annual State Tax Board budget hearing, then information supporting such additional revenue must be provided at the time of submission. If revenue is available from carryover cash that is not encumbered from the previous year or the current budget, supportive evidence is not necessary. Additional miscellaneous revenue should be shown by completing a revised Budget Form 2 detailing increases.

SECTION S - APPROPRIATIONS - WHEN NOT REQUIRED

In some instances statutory authority is given the county auditor to make disbursements without an appropriation having been previously made for the specific purpose. Examples, which are not all inclusive, are as follows:

1. Premiums on official bonds. [IC 5-4-5-3]
2. Tax refunds. [IC 36-2-9-14]
3. Any money belonging to the state, school fund, or any fund of any township, town or city and commanded by law to be paid to such municipality. [IC 36-2-9-14]
4. Any money due a taxpayer which has been paid on a public improvement such as ditches and drains. [IC 36-2-9-14]
5. Redemption of property sold at tax sale. [IC 36-2-9-14]
6. Lodging, meals purchased, and mileage for conferences called by State Board of Accounts. [IC 5-11-14-1]
7. Examination of records. [IC 5-11-4-4]
8. Line fence assessments. [IC 32-10-9-4]
9. Federal grants, if advanced and not received as a reimbursement of expenditures.
10. Advances to conservancy districts on order of court. [IC 14-33-7-15]
11. Surplus tax. [IC 6-1.1-26-6]
12. Refund of money erroneously received. [IC 6-1.1-18-9]

13. Correction of errors in posting. [IC 6-1.1-18-9]
14. Jail commissary fund. [IC 36-8-10-21]
15. Investment of funds.
16. Title IV-D fund (clerk and prosecuting attorney portions).
17. Repayment of temporary loans.
18. Recorder's records perpetuation fund. [IC 36-2-7-10]
19. Firearms Training Fund. [IC 35-47-2-3]
20. Accident Report Fund. [IC 9-29-11-1]
21. County Law Enforcement Continuing Education Fund. [IC 5-2-6-1]
22. Community Corrections Grants. [IC 11-12-2]
23. Community Corrections Project Income. [IC 11-12-2-12]
24. Military Fines. [IC 10-2-5]

There may be other laws under which funds may be disbursed without appropriation; however, appropriations are required before disbursements may be made from any fund subject to the Budget Laws unless specific authority to disburse without appropriation is provided by law.

Although the statutes cited authorize disbursements to be made without appropriations, where any such expenses are payable from a fund supported by property taxes, the estimated expense of each item should be included in the budget in order to raise the necessary funds to meet such expense.

Warrants written without an appropriation should be posted on Form 24A, Ledger of Appropriations, Encumbrances, Disbursements and Balances, if the purpose for which the warrant was issued appears on the budget estimate forms. Other warrants written without an appropriation will be classified as "Non-Budgeted Expenditures" and posted in the manner prescribed on pages 5-8 and 5-9.

SECTION T - APPROPRIATIONS - REQUIRED BY COUNTY COUNCIL ONLY

The following is a list of funds which require county council approval of an appropriation. Due to the nature of the funds, the State Board of Tax Commissioners does not require submission of an additional appropriation request before the local appropriation can be approved.

1. County Supplemental Adult Probation Services Fund. [IC 35-38-2-1]
2. County Supplemental Juvenile Probation Services Fund. [IC 31-8-4-18]
3. County User Fee Fund. [IC 33-19-8-6]
4. Plat Book Fund. [IC 36-2-9-18]

5. Local Emergency Right to Know Fund. [IC 6-6-10]
 6. Probation Diversion Fund (Excess). [IC 33-19-8-7]
 7. Community Corrections Home Detention Fund. [IC 11-12-7; IC 35-38-2.5-8]
 8. County Extradition Fund. [IC 35-33-14]
 9. County Misdemeanor Fund. [IC 11-12-6-8]
 10. Supplemental Public Defender Services Fund. [IC 33-9-11.5-2]
 11. Emergency Telephone System Fund. [IC 36-8-16-14]*
 12. Local Health Maintenance Fund. [IC 16-48-10]
- *County Commissioners appropriate this fund.

SECTION U - APPROPRIATIONS CARRIED FORWARD

Appropriations may be carried forward to the following year if any of the following conditions exist:

1. A lawful contract has been entered into with a vendor or contractor on or before December 31 and all or a part of the contract has not been paid.
2. A purchase order has been issued on or before December 31, entered as an encumbrance against an existing appropriation, and is unpaid as of December 31.
3. Proceeds of a bond issue have been duly appropriated and remain unexpended as of December 31.
4. Appropriations which are obligated by a contract or agreement executed on or before December 31, between the county and any federal or state agency, such as a criminal justice planning grant, local road and street project, or federal grant requiring local matching funds.

Only the amount required to meet the balance due on a contract or purchase order may be carried forward; the amount remaining in the appropriation account shall revert to fund from which appropriated.

MOTION: Councilman Quakenbush motioned to approve Highway Dept 1176-202 for \$80,000.

SECOND: Councilman Matchett

Councilman Quakenbush said this was a favorable recommendation from Finance Committee. Auditor's office flagged the problem where Workman's Comp insurance had not necessarily been compensated back to county general for claims. Due to diligence of the Auditor's office some money is going back into the general funds by approving the request.

Ms. Donna Patterson, Settlement Clerk, said the Commissioner's office decided to make everyone pay their own and when they did Ms. Gale Bicknell found this.

Ms. Judy Rust commended the Bookkeeping area for their work.

Motion PASSED UNANIMOUSLY

MOTION: Councilwoman Chambers motioned to approve Misdemeanant Fund 1175 (248).

SECOND: Councilman Matchett

Motion PASSED UNANIMOUSLY

TRANSFER

MOTION: Councilman Spangler motioned to approve transfer of Circuit Court, Dept 1000-5-00000-138, (See below).

SECOND: Councilman Nemyer

Motion PASSED UNANIMOUSLY

MOTION: Councilman Alexander motioned to approve transfer of EMS, (See below).

SECOND: Councilman Nemyer

Motion PASSED UNANIMOUSLY

MOTION: Councilman Alexander motioned to approve transfer of Sheriff 129, (See below).

SECOND: Councilman Nemyer

Motion PASSED UNANIMOUSLY

MOTION: Councilman Spangler motioned to approve transfer of Jail, (See below).

SECOND: Councilman Alexander

Motion PASSED UNANIMOUSLY

MOTION: Councilman Alexander motioned to approve transfer of Community Corrections, (See below).

SECOND: Councilman Matchett

Motion PASSED UNANIMOUSLY

MOTION: Councilman Alexander motioned to approve transfer of Community Corrections, (See below).

SECOND: Councilman Nemyer

Motion PASSED UNANIMOUSLY

MOTION: Councilman Quakenbush motioned to approve transfer of Jail 145, (See below).

May 2014 Council meeting

SECOND: Councilman Matchett
Motion PASSED UNANIMOUSLY

MOTION: Councilman Nemyer motioned to approve transfer of Justice Center 124, (See below).

SECOND: Councilman Spangler
Motion PASSED UNANIMOUSLY

MOTION: Councilman Matchett motioned to approve financial, transfers, addendums and to amend salary ordinance.


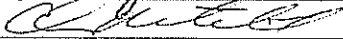


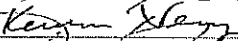



SECOND: Councilman Nemyer
Motion PASSED UNANIMOUSLY

ORIGINAL

FINANCIAL AGENDA FOR THE DELAWARE COUNTY COUNCIL 5/27/2014

22

EMS CAPITAL IMPROVEMENT FUND 4910/263		ORIGINAL
OTHER SERVICES AND CHARGES		
321 Freight	215.00	215.00
CAPITAL OUTLAYS		
420 Remodel for EMS #7	30,390.00	30,390.00
441 Furniture & Fixtures	31,588.30	31,588.30
442 Computer Equipment	3,394.20	3,394.20
TOTAL	65,587.50	65,587.50
ENGINEERING DEPT CUMULATIVE BRIDGE FUND		
1135-400-5-20000-400 Culvert Repairs/Rehabilitation/Replacement	70,000.00	70,000.00
TOTAL	70,000.00	70,000.00
COMMUNITY CORRECTIONS USER FEES FUND		
PERSONAL SERVICES		
Salaries and Wages		
198 Performance Bonus	11,000.00	11,000.00
171 FICA	1,211.00	1,211.00
172 perf	1,683.00	1,683.00
175 Federal Withholdings	1,491.00	1,491.00
176 County Tax	374.00	374.00
177 Local Option Tax	115.50	115.50
CAPITAL OUTLAYS		
445 Furniture Equipment <i>Does NOT NEED Council approval</i>	5,057.68	-0-
TOTAL	20,932.18	15,874.50
HIGHWAY DEPT 1176-202		
SUPPLIES		
221 Gasoline		
1176-202-5-30000-221	30,000.00	30,000.00
341 Workmans Compensation Insurance	50,000.00	50,000.00
TOTAL	80,000.00	80,000.00

MISDEMEANANT FUND 1175 (248)		ORIGINAL	
PERSONAL SERVICES			
Salaries and Wages			
1175(248)196 Holiday (fall)	35,000.00	35,000.00	35,000.00
1175(248)197 Overtime (Overtime)	55,000.00	55,000.00	55,000.00
TOTAL	90,000.00	90,000.00	90,000.00
President Jones			
Vice-President Matchett			
Councilman Alexander			
Councilwoman Chambers			
Councilman Nemyer			
Councilman Quakenbush			
Councilman Spangler			
Auditor Rust			

ORIGINAL

COMMUNITY CORRECTIONS 1122 IDOC GRANT FUND		
PERSONAL SERVICES		
Salaries and Wages		
198 Case Manager part-time	-4,422.33	-4,422.33
140 Case Manager full-tim	4,422.33	4,422.33
118 HD Case Manager	-5,625.52	-5,625.52
A118 HD Case Manager	5,625.52	5,625.52
TOTAL	0.00	0.00
COMMUNITY CORRECTIONS FUND 1122		
PERSONAL SERVICES		
Salaries and Wages		
118 Case Manager	-5,625.52	-5,625.52
118A Case Manager	5,625.52	5,625.52
TOTAL	0.00	0.00
JAIL 145		
PERSONAL SERVICES		
Salaries and Wages		
145/011 Clothing Allowance	-1,000.00	-1,000.00
145/015 Clothing Allowance	-1,000.00	-1,000.00
145/019 Clothing Allowance	-500.00	-500.00
145/023 Clothing Allowance	-1,000.00	-1,000.00
145/024 Clothing Allowance	-1,000.00	-1,000.00
145/028 Clothing Allowance	-500.00	-500.00
145/029 Clothing Allowance	-416.67	-416.67
145/030 Clothing Allowance	-666.68	-666.68
145/034 Clothing Allowance	-500.00	-500.00
145/039 Clothing Allowance	-833.34	-833.34
145/041 Clothing Allowance	-500.00	-500.00
145/046 Clothing Allowance	-1,000.00	-1,000.00
145/050 Clothing Allowance	-1,000.00	-1,000.00
145/118 Payroll (Taylor)	-345.00	-345.00
145/122 Payroll (Spangler)	-335.00	-335.00
145/126 Payroll (Scroggins)	-842.00	-842.00
145/142 Payroll (Shaner)	-238.00	-238.00
145/A119 Payroll (Pollard)	-2,892.00	-2,892.00
145/B115 Payroll (Curtis)	-3,509.00	-3,509.00
145/A123 Payroll (Stump) A-123	-86.24	-86.24
145/B123 Payroll (Stump)	-86.24	-86.24
145/B128 Payroll (A Brooks)	-4,758.00	-4,758.00
145/B150 Payroll (Dick)	-1,826.00	-1,826.00
145/A123 Payroll	-1,700.00	-1,700.00
145/197 Overtime	26,361.67	26,361.67
145/195 Part-time	-5,000.00	-5,000.00
145/196 Holiday	5,000.00	5,000.00
TOTAL	0.00	0.00

ORIGINAL

JUSTICE CENTER 124		
PERSONAL SERVICES		
Salaries and Wages		
1000124/112 Comm Tech	-410.00	-410.00
1000124/131 Comm Tech	-127.00	-127.00
1000124/194 Training	537.00	537.00
TOTAL	0.00	0.00
President Jones	<i>[Signature]</i>	
Vice-President Matchett	<i>[Signature]</i>	
Councilman Alexander	<i>[Signature]</i>	
Councilwoman Chambers	<i>[Signature]</i>	
Councilman Nemyer	<i>[Signature]</i>	
Councilman Quakenbush	<i>[Signature]</i>	
Councilman Spangler	<i>[Signature]</i>	
Auditor Rust	<i>[Signature]</i>	

NEW BUSINESS and OTHER BUSINESS

President Jones stated information before Council,

- State called conference of County Councils will be during the third week of June 2014 in Shelbyville, Indiana.
- Councilman Quakenbush and President Jones met with Sheriff Scroggins and there is no follow up as of date.

Ms. Jeannie Justus, Sheriff Department, said as of date the actuaries have not contacted them but they should hear something within the week.

President Jones requested that once Ms. Justus receives the information to send it to him.

President Jones asked if there was a conclusion or suggestion to reduce 2014 budget. If not, Jones will adjourn the meeting.

MOTION: Councilman Quakenbush motioned to adjourn.

Councilman Nemyer said the budgeted amount for contributions to the Sheriff's Pension was \$850,000 to be paid from COIT.

May 2014 Council meeting

MOTION: Councilman Nemyer motioned to reduce the budgeted amount to Sheriff Pension from \$850,000 to \$650,000, \$200,000 from line item (COIT) and moved to county general.

Ms. Patterson said that cannot be done. COIT monies cannot be moved to county general. You can make the reduction and take \$200,000 and appropriate it for something being paid in county general.

SECOND: Councilman Quakenbush said he wants to second the motion but commented first because that is part of the things that Council wanted to discuss with the Sheriff. Due to the lag time, Quakenbush is going to second the motion.

President Jones wanted to make sure everyone understood and asked if there were any questions regarding the motion.

Councilman Matchett asked that \$850,000 was verified.

Councilman Quakenbush said to make the motion to reduce the appropriation by \$200,000.

SECOND: Councilman Quakenbush

Councilman Jones said the clarified amount was \$800,000 and to be reduced by \$200,000.

10:57 a.m.

YEAS; Councilman Quakenbush, Councilman Spangler, Councilwoman Chambers,
Councilman Matchett, Councilman Nemyer, President Jones
NAYS; Councilman Alexander

President Jones confirmed with Ms. Patterson that this amount should put the county under the levy, correct.

Ms. Patterson said somebody will have to make a rejection of \$200,000 somewhere in county general's budget in order to do that.

Ms. Dunnuck said Council cannot appropriate from COIT to county general.

Ms. Patterson said Council can make a motion to reduce something by \$200,000 and then appropriate it out of the \$800,000 over into COIT.

President Jones asked if Council wanted to discuss or recommend anything in the 2015 budget.

Councilman Alexander said most of that is going to come at budget time.

President Jones said he wanted to get out ahead but if that is the case and if nobody has anything.....

Ms. Patterson said she needs direction regarding what to tell departments about turning in 2015 budgets.

May 2014 Council meeting

President Jones said there is a letter he has composed and will provide that to Ms. Patterson.

Councilman Quakenbush asked that other Council members see the letter before it goes out.

Ms. Patterson said this needs to be sent by the first of June 2014.

President Jones will do that.

Councilman Alexander said insurance will be another topic but let Councilman Matchett and Councilman Spangler meet with an insurance Advisor and get more definite numbers.

ADJOURN

MOTION: Councilman Quakenbush motioned to adjourn.

SECOND: Councilman Nemyer

No roll call

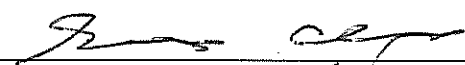
President Jones



Vice President Matchett



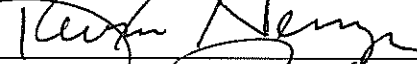
Scott Alexander



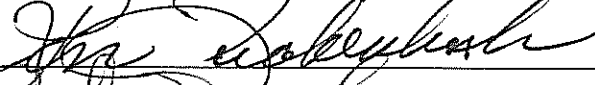
Mary Chambers



Kevin Nemyer



Ron Quakenbush



Rick Spangler



Auditor Rust

