

MADISON COUNTY COUNCIL MINUTES
August 13, 2013

The Madison County Council was called to order by Councilman John Bostic. The following members were present:

John Bostic, Jr.
Buddy Patterson
Lisa Hobbs
Robin Wagner
Lisa Phillips
Rick Gardner
David McCartney

Also present were County Council Attorney, Thomas Beeman, County Auditor Jane Lyons and Chief Deputy Auditor, Patty Mauck.

Minutes for June 25, 2013 and July 9, 2013 were approved upon motion by Lisa Hobbs and seconded by Lisa Phillips.

7 Ayes 0 Nays Motion carried.

James Steele, presented a 2013 Financial Report for the County:

2013 General Fund Revenue Projection

| | <u>DLGF</u> | <u>Revised</u> |
|--------------------------------|-------------|----------------|
| Financial Institution Tax | 76,824 | 76,824 |
| Auto/Aircraft Excise Tax | 1,422,534 | 1,422,534 |
| Commercial Vehicle Excise Tax | 135,158 | 135,158 |
| State Reimbursement IV-D | 500,000 | 550,000 |
| Juvenile Detention | 200,000 | 130,000 |
| Inheritance Tax | 75,000 | 150,000 |
| Casino/Riverboat | 260,000 | 264,368 |
| Hoosier Park Wagering Fee | 2,000,000 | 2,065,000 |
| Planning, Zoning, Bldg Permits | 70,000 | 74,000 |
| Recorder Services | 270,000 | 270,000 |
| Sheriff Services | 163,000 | 260,000 |
| Federal Prisoner Jail Bed | 40,000 | 40,000 |
| Cable TV | 100,000 | 130,000 |
| Dispatch Fees | 190,000 | 180,000 |
| Parking Receipts | 24,000 | 28,000 |

| | | |
|------------------------------|---------------|---------------|
| Rental of Property | 7,500 | 25,000 |
| Public Deefender - Reimburse | 550,000 | 600,000 |
| Indirect Cost | 200,000 | 200,000 |
| Court Cost and Fees | 140,000 | 140,000 |
| Clerk Fees | 380,000 | 340,000 |
| Interest | 60,000 | 60,000 |
| Refunds & Reimbursements | 12,000 | 10,000 |
| School Lunch Program | 24,000 | 24,000 |
| Other Receipts | <u>11,700</u> | <u>10,000</u> |

| | | |
|--------------|------------------|------------------|
| Total | 6,911,716 | 7,184,884 |
|--------------|------------------|------------------|

JHS 7/31/13

Madison County 2013 Fund Balance Projections

| | <u>General (3)</u> | <u>Health</u> | <u>Reassess</u> | <u>Cum Bridge</u> | <u>Rainy Day</u> | <u>Highway</u> | <u>LRS</u> | <u>COIT (2)</u> | <u>PS LOIT (2)</u> |
|--------------------------------|--------------------|------------------|-----------------|-------------------|------------------|------------------|----------------|------------------|--------------------|
| Cash 12/31/12 | 13,702,079 | 148,047 | 361,845 | 1,168,296 | 943,195 | 1,595,648 | 136,205 | 0 | 3,833,573 |
| 2013 DLGF Budget | 23,641,328 | 1,001,302 | 0 | 0 | 0 | 3,250,551 | 0 | 2,460,075 | 5,621,636 |
| 2011 Encumbrance | 322,499 | 7,301 | 0 | 1,238,354 | 9,057 | 0 | 0 | 0 | 0 |
| <u>2013 Appropriations</u> | <u>892,177</u> | <u>8,288</u> | <u>228,800</u> | <u>1,200,000</u> | <u>126,000</u> | <u>431,511</u> | <u>750,000</u> | <u>370,163</u> | <u>0</u> |
| Revised 2013 Budget | 24,856,004 | 1,016,891 | 228,800 | 2,438,354 | 135,057 | 3,682,062 | 750,000 | 2,830,238 | 5,621,636 |
| Certified Levy | 19,269,435 | 1,115,952 | 201,072 | 998,659 | | | | | |
| Circuit Breaker Loss | 4,728,719 | 273,855 | 49,343 | 245,071 | | | | | |
| PTRC/LOIT Funds | <u>1,161,068</u> | <u>67,241</u> | <u>12,115</u> | <u>60,174</u> | | | | | |
| Projected 2013 Levy (1) | 15,701,784 | 909,338 | 163,844 | 813,762 | | | | | |
| Misc. Revenue (DLGF) | 7,184,884 | 394,659 | 17,256 | 336,710 | | 3,562,000 | 641,000 | 8,335,282 | 1,853,170 |
| Proj. Balance 12/31/13 | 11,732,743 | 435,153 | 314,145 | -119,586 | 808,138 | 1,475,586 | 27,205 | 5,505,044 | 65,107 |

(1) Projected 2013 levy total equals projected levy from Madison County Property Tax History

(2) Portion of 2012 General Fund budget allocated to COIT and PS COIT for 2013

(3) Increase in General Fund beginning balance due to:

- A) 2012 Expenses \$1.4 million less than budgeted
- B) 2012 Property taxes \$2.6 million more than projected
- C) 2012 Miscellaneous revenue \$2.2 million more than projected

(4) The Health Fund balance has stabilized due to increase in fees and additional levy allocation

(5) 2013 total expenditures for Cum Bridge Fund likely to be less than budgeted

Madison County Property Tax History

| | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010 (1)</u> |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|
| Net Assessed Valuation | 3,433,649,204 | 3,415,004,861 | 3,352,018,035 | 3,367,175,502 |
| Homestead AV | 1,027,170,613 | 1,082,773,508 | 1,125,152,353 | 1,157,345,849 |
| Per Cent Homestead | 29.91% | 31.71% | 33.57% | 34.37% |
| | | | | |
| General Fund Levy (2) | 19,269,435 | 19,381,781 | 18,777,258 | 18,247,503 |
| Reassessment Levy (2) | 201,072 | 201,369 | 200,170 | 308,125 |
| Cum Bridge Levy (2) | 998,659 | 1,000,133 | 962,108 | 966,540 |
| Health Fund Levy (2) | <u>1,115,952</u> | <u>781,984</u> | <u>926,594</u> | <u>872,481</u> |
| Total Levy | 21,585,118 | 21,365,267 | 20,866,130 | 20,394,649 |
| | | | | |
| Circuit Breaker Levy Loss | 5,296,988 | 5,207,848 | 4,497,194 | 3,504,780 |
| PTRC & LOIT HSC Relief | <u>1,300,598</u> | <u>1,018,855</u> | <u>1,042,451</u> | <u>1,282,904</u> |
| Projected Levy | 17,588,728 | 17,176,274 | 17,411,387 | 18,172,773 |
| | | | | |
| Actual Property Tax Dist. | | | | |
| June Settlement | 9,776,557 | 9,606,390 | 9,408,528 | 10,653,484 |
| December Settlement (3) | <u>7,838,861</u> | <u>7,778,475</u> | <u>7,471,037</u> | <u>7,118,648</u> |
| Actual Levy (4) | 17,615,418 | 17,384,865 | 16,879,565 | 17,772,132 |
| | | | | |
| % Collected 1st 6 months | 55.50% | 55.26% | 55.74% | 59.94% |
| | | | | |
| Total PTRC & LOIT HSC Relief | 10,929,393 | 8,561,804 | 9,307,594 | 11,403,590 |

- (1) 2010 contained abstrat error which caused initial over billing
(2) DLGF Certified Levy
(3) 2013 December settlement and total is estimated
(4) Vraiance between actual and projected levy due to delinquent payments, refunds from appeals and tax sales
(5) PTRC & LOIT HSC relief likely to be less in 2014

JHS 7/31/13

Rodney Cummings, Prosecutor, requested the following transfers in his budget:

| | |
|-----------------------------|------------|
| From: 17100 Transcript Fees | \$300.00 |
| 17200 Witness Fees | \$1,000.00 |
| 32000 Comm and Transp | \$1,000.00 |
| To: 21000 Supplies | \$1,000.00 |
| 33000 Printing | \$300.00 |
| 39000 Other Serv and Charge | \$1,000.00 |

Motion to approve request made by Lisa Hobbs and seconded by Buddy Patterson.

7 Ayes 0 Nays Motion carried.

Mr. Cummings also requested a transfer within the Victim Assistance Fund in the amount of \$800.00 from 21000 Supplies into 39000 Other Serv and Charges. Motion to approve request made by Robin Wagner and seconded by Buddy Patterson.

7 Ayes 0 Nays Motion carried.

Mr. Cummings also requested additional appropriations in the Prosecutors budget in the amount of \$5,000.00 into 440 Machinery and Equipment. Motion to approve made by Buddy Patterson and seconded by David McCartney.

7 Ayes 0 Nays Motion carried.

August 13, 2013

Dan Dykes, County Administrator, requested a transfer within the COIT Fund, Central Records Department, in the amount of \$1,400.00 from 22000 Operating Supplies into 37000 Rentals. Motion to approve made by Rick Gardner and seconded by David McCartney.

7 Ayes 0 Nays Motion carried.

Dan Dykes, County Administrator, requested a transfer within the COIT Fund, Commissioners Department, in the amount of \$1,184.00 from 39187 Animal Shelter into 39186 Memorial Day Flags. Motion to approve made by Rick Gardner and seconded by David McCartney.

7 Ayes 0 Nays Motion carried.

Captain James Cleaver, Sheriff Department, requested a transfer within the County Public Safety Fund, Sheriff Department, in the amount of \$20,950.00 from the following appropriations:

| | |
|------------------|------------|
| 13001 Officer 8 | \$2,000.00 |
| 13900 Officer 15 | \$1,250.00 |
| 13910 Officer 23 | \$7,000.00 |
| 13911 Officer 24 | \$8,000.00 |
| 14700 Gen Office | \$2,700.00 |

Transferring into 168000 Overtime \$20,950.00. Motion to approve request made by Rick Gardner and seconded by Lisa Phillips.

7 Ayes 0 Nays Motion carried.

Captain James Cleaver, Sheriff Department, also requested a transfer within the County Public Safety Fund, Jail Department, in the amount of \$42,500.00 from the following appropriations:

| | |
|------------------------------|-------------|
| 11722 Civilian Jail Corporal | \$10,500.00 |
| 12600 Officer 5 | \$7,000.00 |
| 12701 Officer 6 | \$4,000.00 |
| 13403 Civ Jail Officer 15 | \$3,000.00 |
| 14201 Civ Jail Officer 23 | \$4,500.00 |
| 14501 Civ Jail Officer 26 | \$4,500.00 |
| 14701 Civ Jail Officer 27 | \$4,500.00 |
| 14800 Civ Jail Officer 28 | \$4,500.00 |

August 13, 2013

Transferring into 16800 Overtime \$42,500.00. Motion to approve request made by Lisa Hobbs and seconded by David McCartney.

7Ayes 0 Nays Motion carried.

Capt. Cleaver also requested a transfer within the Jail, General Fund budget in the amount of \$20,000.00 from 37000 Rentals into 39240 Food. Motion to approve request made by Lisa Hobbs and seconded by Lisa Philips.

7 Ayes 0 Nays Motion carried.

Steve Ford, Health Dept Director, requested additional appropriations in the TB Program in the amount of \$3,699.00. \$2,109.00 into 16161 Social Security and \$1,590.00 into 16162 PERF. Motion to approve made by Buddy Patterson and seconded by Robin Wagner.

7 Ayes 0 Nays Motion carried.

Mr. Ford also requested additional appropriations in the Health Department Non Reverting Fund in the amount of \$2,863.00. \$2,659.00 into 16900 Sick Pay and \$204.00 into 16161 FICA. Motion to approve made by Rick Gardner and seconded by Lisa Phillips.

7 Ayes 0 Nays Motion carried.

Mr. Ford also requested additional appropriations in the Health Fund in the amount of \$62,950.00. \$30,950.00 into 16162 PERF and \$32,000.00 into 16163 FICA. Motion to approve made by Lisa Phillips and seconded by Buddy Patterson.

7 Ayes 0 Nays Motion carried.

Also requested by Mr. Ford was additional appropriations in the LHDT Budget in the amount of \$13,689.00 in the following appropriations:

| | |
|--------------------------------|------------|
| 21000 Office Supplies | \$1,002.00 |
| 31000 Professional Services | \$400.00 |
| 32000 Comm. and Transportation | \$2,412.00 |
| 44000 Machinery and Equipment | \$9,875.00 |

Motion to approve made by Robin Wagner and seconded by Lisa Hobbs.

7 Ayes 0 Nays Motion carried.

August 13, 2013

John Richwine, Commissioner, requested a transfer within the Highway Fund in the amount of \$13,000.00 into 15000 Part time from the following appropriations:

| | |
|---------------------|------------|
| 11111 Truck Drivers | \$8,000.00 |
| 37000 Rentals | \$5,000.00 |

Motion to approve request made by Lisa Phillips and seconded by David McCartney.
7 Ayes 0 Nays Motion carried.

Jim Eichhorn, Recycling Center Director, requested additional appropriations in the Cumulative Recycling Fund into 42000 Building Repairs \$15,000.00 and into 43000 Improvements Other Than Buildings \$7,500.00. Motion to approve made by Rick Gardner and seconded by Buddy Patterson.

7 Ayes 0 Nays Motion carried.

County Auditor, Jane Lyons, requested additional appropriations in the County Elected Officials Training Fund in the amount of \$1,500.00 into 39003 Auditor. Motion to approve request made by Robin Wagner and seconded by Lisa Pnillips.

7 Ayes 0 Nays Motion carried.

Mrs. Lyons also requested additional appropriations in the Auditor Ineligible Deduction Fund in the amount of \$200,000.00 into 39000 Other Services and Charges. Motion to approve made by Rick Gardner and seconded by David McCartney.

7 Ayes 0 Nays Motion carried.

She also requested additional appropriations in the Auditor, General Fund budget in the following appropriations:

| | |
|----------------------------------|-------------|
| 12101 Plat Book Maint. Deputy | \$2,846.00 |
| 12109 Plat Book Maint. Deputy 2 | \$35,000.00 |
| 32000 Comm and Trans | \$30,000.00 |
| 39000 Other Services and Charges | \$23,514.00 |

Motion to approve additional appropriation of \$32,154.00 into 12109 Plat Book Maint Deputy 2 made by David Mc Cartney and seconded by Lisa Phillips. After discussion, Councilman McCartney and Councilwoman Phillips withdrew their motions. Motion was then made by Rick Gardner and seconded by David McCartney to make a transfer within the Auditor's Ineligible Deduction Fund in the amount of \$32,154.00 from 39000 Other Serv and Charges into 12109

August 13, 2013

Plat Book Maint Deputy 2 and bring back a transfer for the benefits within the Auditor's Ineligible Fund to the next meeting.

7 Ayes 0 Nays Motion carried.

Motion was made by Lisa Hobbs and seconded by Lisa Phillips to approve the request in the 32000 and 39000 appropriations.

7 Ayes 0 Nays Motion carried.

Mrs. Lyons also requested additional appropriations in the Plat Book Maintenance Fund in the amount of \$5,592.00 into the following appropriation:

| | |
|-------------------------------|------------|
| 15000 Part time help | \$2,000.00 |
| 16161 FICA | \$843.00 |
| 44000 Machinery and Equipment | \$5,592.00 |

Motion to approve request made by Buddy Patterson and seconded by David McCartney.

7 Ayes 0 Nays Motion carried.

County Treasurer, Kelly Gaskill, presented Ordinance No. 2013-8C, Ordinance Allowing Taxpayers to Pay Property Tax Bills in Monthly Installments or Monthly Automatic Deductions, for approval. Ms. Cindy Davis and Mr. Richard Beck from Star Financial Bank was also presenting said Ordinance. After further discussion, Council Attorney, Tom Beeman stated that an amendment to the Ordinance presented needs to be made so it states this will take effect January 1, 2014. Motion to approve Ordinance with amendment made by Lisa Hobbs and seconded by Rick Gardner. Tom Beeman read the Ordinance:

ORDINANCE NO. 2013-80

MADISON COUNTY COUNCIL

ORDINANCE ALLOWING TAXPAYERS TO PAY PROPERTY TAX BILLS IN MONTHLY INSTALLMENTS OR MONTHLY AUTOMATIC DEDUCTIONS

WHEREAS, IC 6-1.1-22-9.7 permits a County Council to adopt an ordinance to allow all county taxpayers to pay one (1) or more installments of property taxes by any combination of the following:

1. automatic monthly deductions from an account of the taxpayer that is held by a financial institution; or
2. under a monthly installment plan.

WHEREAS, the Madison County Council desires to allow all county taxpayers to pay one (1) or more installments of property taxes by any combination of the following:

1. automatic monthly deductions from an account of the taxpayer that is held by a financial institution; or
2. under a monthly installment plan.

NOW, THEREFORE, BE IT ORDAINED BY THE MADISON COUNTY COUNCIL:

1. Madison County hereby allows all county taxpayers to pay one (1) or more installments of property taxes by:

- a. automatic monthly deductions from an account of the taxpayer that is held by a financial institution; or
- b. under a monthly installment plan.

2. This Ordinance takes effect with the second installment of property taxes due November of 2013 and shall continue until this Ordinance is repealed or Indiana law is changed so that these arrangements are no longer legal.

3. Notice shall be given to county taxpayers of the option to pay one (1) or more property tax installments by:

- a. automatic monthly deductions from an account of the taxpayer that is held by a financial institution; or
- b. under a monthly installment plan.

4. The County Treasurer shall have the authority to make available to county taxpayers a form to be completed by a taxpayer and submitted to the County Treasurer to:

a. direct the County Treasurer to accept payment of the taxpayer's property taxes by automatic deduction from an account of the taxpayer that is held by a financial institution; and

b. authorize the financial institution that hold the taxpayer's account to, deduct monthly the appropriate amount from the account and to pay that amount to the County Treasurer.

PASSED this _____ day of _____, 2013.

MADISON COUNTY COUNCIL

By: _____
John Bostic, Presiding Officer

ATTEST:

Jane Lyons, Auditor

August 13, 2013

A letter was presented to the Council for their review, from Assistant Anderson Chief of Police, Jerry D. Miller, for the Edward Byrne Memorial Justice Assistance Grant (JAG) Program FY 2013 Local Solicitation to comply with the grant application.

Auditor Jane Lyons and Council Attorney, Tom Beeman, presented a Resolution for INPRS that has to be signed by the Council stating the County has 18 employees (CJC and Adult Protective Services) that they report to INPRS, pre tax and the rest of the employees are post tax. Motion to sign Resolution made by Lisa Philips and seconded by Robin Wagner.

7 Ayes 0 Nays Motion carried.

The next regular meeting is scheduled for September 10, 2013, at 5:00 pm.

There being no further business the meeting was adjourned.