

**TIPPECANOE COUNTY COUNCIL MEETING
COUNTY OFFICE BUILDING - TIPPECANOE ROOM
TUESDAY, MARCH 10, 2026
8:30 A.M.**

Pledge of Allegiance

Auditor's Financial Report

Treasurer's Report

Public Comment (Agenda Items)

The Haan Museum of Indiana Art - Kerrie Bellisario

Request from County Share Innkeeper Tax Fund 4920 for America 250: Museum without Walls
and State-Wide Symposium

Consent Agenda (Transfers & Renewal Grants)

Approval of Minutes

Budget Hearings - August 26 - September 3, 2025

Joint Meeting - January 13, 2026

Regular Meeting - February 10, 2026

Additional Appropriations & Other Requests

Circuit Ct - Judge Persin

General Fund 1000 Appropriation

Other Supplies \$ 2,295

Total Requested \$ 2,295

Prosecutor - Patrick Harrington

Prosecutor Drug Enforcement Fund 2507 Appropriation

Other Supplies \$ 5,500

Other Prof Svcs \$ 5,000

Total Requested \$ 10,500

CASA - Cheryl Wolfschlag

CASA Capacity Bldg Grant Fund 9532 Grant Appropriation

Operating Supplies/Signage \$ 3,000

Other Supplies \$ 3,000

Travel/Training \$ 3,000

Communications \$ 31,000

Total Requested \$ 40,000

Highway - Stewart Kline

Cumulative Bridge Fund 1135 Appropriation		
Prof Svcs/Engineer & Architect	\$	118,625
<i>Total Requested</i>	\$	<i>118,625</i>
Local Road and Street Fund 1169 Appropriation		
Operating Supplies/Snow Removal	\$	100,000
Repairs & Maintenance/Roads & Streets	\$	500,000
<i>Total Requested</i>	\$	<i>600,000</i>

Health - Stacie Rees

Health Dept Donation Fund 4118 Appropriation		
Operating Supplies/Food	\$	500
Other Supplies	\$	4,000
<i>Total Requested</i>	\$	<i>4,500</i>

Commissioners - Paula or Commissioner

Opioid Restricted Fund 1237 Appropriation		
Grants & Support	\$	250,000
<i>Total Requested</i>	\$	<i>250,000</i>
Opioid Unrestricted Fund 1238 Appropriation		
Grants & Support	\$	450,000
<i>Total Requested</i>	\$	<i>450,000</i>

Committee Reports

Personnel Committee - Sadie McKinley

Unfinished Business

Affirm January Appropriation Requests

New Business

Wabash River Enhancement Corporation - Amy Krzton-Presson

Commissioner FYI

Public Comment

Next Meeting

April 14, 2026

County General Revenue Report

2026 Budget Feb 2026 Receipts Through 02/28/2026 2026 Rec'd

16.7% of Year Complete

Taxes:

0100	Property Tax (\$32,509,300 certified levy)	\$32,900,000	\$0.00	\$0.00	0.0%
0111	Other Taxes / Local Income Tax (LIT)	\$16,031,035	\$1,186,718.08	\$2,373,436.16	14.8%
0120	Other Taxes / Misc	\$2,500	\$0.00	\$576.96	23.1%
0122	Alcoholic Beverage Excise Tax	\$12,000	\$0.00	\$5,940.00	49.5%
0123	State Gaming	\$367,000	\$0.00	\$0.00	0.0%
0124	Financial Institutions Tax	\$168,467	\$0.00	\$0.00	0.0%
0130	License Excise Tax	\$1,866,182	\$0.00	\$0.00	0.0%
0131	Commercial Vehicle Excise Tax	\$143,416	\$0.00	\$0.00	0.0%
	Total Taxes	\$51,490,600	\$1,186,718.08	\$2,379,953.12	4.6%

Intergovernmental:

0280	Area Plan Transportation Study	\$434,779	\$0.00	\$0.00	0.0%
0281	Public Safety / Federal (TEMA matching)	\$69,827	\$0.00	\$0.00	0.0%
0282	IV-D & Other Federal Reimbursements	\$1,327,753	\$142,760.70	\$142,960.70	10.8%
0290	State & Local Reimbursements	\$0	\$0.00	\$0.00	
0291	State/Local Public Safety (PD Commission)	\$1,340,000	\$0.00	\$395,715.61	29.5%
0292	IV-D Prosecutor (State)	\$23,000	\$0.00	\$0.00	0.0%
0295	Economic Development	\$110,000	\$0.00	\$35,722.15	32.5%
0299	Exam of Records Reimbursement	\$0	\$0.00	\$0.00	
	Total Intergovernmental	\$3,305,359	\$142,760.70	\$574,398.46	17.4%

Licenses & Permits:

0301	Building Commission / Permits	\$500,000	\$20,192.47	\$36,356.39	7.3%
0302	Area Plan	\$196,697	\$11,790.00	\$21,480.00	10.9%
0304	Mobile Home Permit Fees	\$2,000	\$770.00	\$970.00	48.5%
0320	Health Department Permits	\$30,000	\$4,975.00	\$6,925.00	23.1%
0321	Health Dept / Septic Permits	\$21,000	\$1,000.00	\$1,850.00	8.8%
0322	Health Dept / Food Permits	\$250,000	\$28,748.75	\$53,111.25	21.2%
	Total Licenses & Permits	\$999,697	\$67,476.22	\$120,692.64	12.1%

Charges for Services:

0401	Auditor	\$600	\$275.00	\$625.00	104.2%
0402	Treasurer (Demand, TS, Dup Bills, NSF)	\$6,800	\$0.00	\$27.50	0.4%
0403	County Recorder	\$300,000	\$20,145.00	\$49,192.00	16.4%
0404	County Surveyor	\$1,500	\$0.00	\$0.00	0.0%
0410	County Sheriff / Misc Receipts	\$350,000	\$9,847.51	\$19,849.85	5.7%
0411	Sheriff-Inmate House	\$1,000,000	\$101,724.00	\$257,964.00	25.8%
0412	Juvenile Detention Reimbursement	\$17,000	\$1,422.35	\$2,000.40	11.8%
0413	Probation	\$268,000	\$8,877.34	\$17,007.23	6.3%
0420	Health Department (vital records, vax)	\$502,500	\$35,842.44	\$62,418.02	12.4%
0421	Tippecanoe Villa	\$1,132,892	\$92,161.14	\$116,708.14	10.3%

County General Revenue Report	2026 Budget	Feb 2026 Receipts	Through 02/28/2026	2026 Rec'd
0422 Cary Home	\$2,177,500	\$318,176.20	\$633,752.50	29.1%
0423 Coroner	\$32,000	\$1,050.00	\$5,700.00	17.8%
0425 Health Department Inspection Fees	\$5,500	\$0.00	\$0.00	0.0%
0441 Park Property / Rental	\$60,876	\$6,950.00	\$7,250.00	11.9%
0442 Fairgrounds / Rental	\$375,000	\$52,220.00	\$79,925.00	21.3%
0490 Charges for Services / Miscellaneous	\$4,000	\$0.00	\$0.00	0.0%
0491 Copy Fees	\$645	\$300.00	\$400.00	62.0%
0492 Rentals	\$6,000	\$0.00	\$0.00	0.0%
Total Charges for Services	\$6,240,813	\$648,990.98	\$1,252,819.64	20.1%
<u>Fines & Forfeitures:</u>				
0510 Fines & Forfeitures / General	\$20,000	\$320.00	\$1,757.99	8.8%
0511 Court Fines	\$800,000	\$47,572.55	\$89,500.89	11.2%
0512 West Lafayette Court Fines	\$500	\$0.00	\$52.00	10.4%
Total Fines & Forefeitures	\$820,500	\$47,892.55	\$91,310.88	11.1%
<u>Other Receipts:</u>				
0660 Interest Earnings	\$4,713,800	\$339,567.24	\$849,331.35	18.0%
0670 Other Financial Services / Misc	\$10,000	\$275.00	\$12,987.72	129.9%
0672 Other Rcpts/Donations & Gifts	\$0	\$0.00	\$0.00	
Total Other Receipts	\$4,723,800	\$339,842.24	\$862,319.07	18.3%
<u>Other Financial Sources:</u>				
0730 Rebate & Refunds	\$10,000	\$191.04	\$869.07	8.7%
0731 Tax Refunds & Reimbursements	\$0	\$0.00	\$0.00	
0740 Sale of County Property	\$750	\$1,011.45	\$1,163.70	155.2%
0761 Reimbursements / Internal Refunds	\$50,000	\$41,805.37	\$41,805.37	83.6%
0991 Unclaimed Surplus	\$0	\$0.00	\$0.00	
Total Other Financial Services	\$60,750	\$43,007.86	\$43,838.14	72.2%
General Fund Revenue	\$67,641,519	\$2,476,688.63	\$5,325,331.95	7.9%
Compared to Prior Year (2025)	\$67,006,112	\$2,117,083.82	\$4,964,890.44	7.4%

NS4G GL Summary Trial Balance 0000-0000 (Cash)
Statement of Cash Receipts and Disbursements
Accounting Period: 02/2026

Fund		2/1/2026 Beginning Balance	February Receipts	February Disbursements	2/28/2026 Ending Balance	Min Balance
1000	GENERAL	15,355,561.41	27,071,460.07	30,363,902.60	12,063,118.88	11,000,000
1101	ACCIDENT REPORT	100,517.70	926.00	0.00	101,443.70	
1108	BID DEPOSITS AND BONDS HOLDING	525,896.07	5,850.00	18,539.81	513,206.26	
1111	CAMPAIGN FINANCE ENFORCE-CNTY	2,160.00	250.00	0.00	2,410.00	
1112	LIT ECONOMIC DEVELOPMENT	21,261,454.60	1,119,715.13	2,408,260.54	19,972,909.19	5,000,000
1116	CITY AND TOWN COURT COSTS	6,468.91	4,081.60	0.00	10,550.51	
1119	CLERK'S RECORDS PERPETUATION	367,014.75	11,918.34	7,708.99	371,224.10	
1122	COMMUNITY CORRECTIONS	1,001,686.51	249,385.83	302,983.64	948,088.70	
1123	CC DOC COMMUNITY TRANSITIONS	249,317.09	9,525.00	0.00	258,842.09	
1131	SALES DISCLOSURE-COUNTY SHARE	62,842.73	3,420.00	11,183.75	55,078.98	
1135	CUMULATIVE BRIDGE	7,739,453.58	41,949.26	373,449.57	7,407,953.27	200,000
1138	CUMULATIVE CAPITAL DEVELOPMENT	2,409,503.14	8,308.24	561,442.63	1,856,368.75	500,000
1143	CUMULATIVE VOTING SYSTEM	610,000.00	0.00	0.00	610,000.00	
1148	DRUG FREE COMMUNITY	178,658.70	11,548.67	0.00	190,207.37	
1150	ELECTRONIC MAP GENERATION	40,399.92	0.00	0.00	40,399.92	
1152	LOCAL EMERGENCY PLAN/RTK	36,942.96	1,122.28	0.00	38,065.24	
1154	ENHANCED ACCESS	11,378.77	0.00	0.00	11,378.77	
1155	EXTRADITION AND SHERIFF'S ASST	7,000.00	0.00	0.00	7,000.00	
1156	FIREARMS TRAINING	102,966.43	0.00	0.00	102,966.43	
1158	GENERAL DRAIN IMPROVEMENT	2,733,475.10	52,614.20	8,431.13	2,777,658.17	
1159	COUNTY HEALTH FUND	17,939.35	92,100.00	4,011.95	106,027.40	
1160	IDENTIFICATION SECURITY PROTEC	84,929.73	1,409.00	0.00	86,338.73	
1161	HEALTH FIRST INDIANA	4,471,993.23	0.00	43,898.66	4,428,094.57	
1166	LANDFILL CLOSURE AND POST CLOS	1,798,990.07	5,806.05	69,173.67	1,735,622.45	
1168	LOCAL HEALTH MAINTENANCE	2,000.00	0.00	0.00	2,000.00	
1169	LOCAL ROAD AND STREET	1,647,986.80	164,472.19	248,627.79	1,563,831.20	
1170	LIT PUBLIC SAFETY-COUNTY SHARE	9,002,903.73	435,807.49	364,513.20	9,074,198.02	1,500,000
1171	MAJOR BRIDGE	7,231,013.82	15,164.79	12,358.00	7,233,820.61	
1173	MOTOR VEHICLE HWY RESTRICTED	2,830,514.97	275,952.26	58,259.10	3,048,208.13	
1175	MISDEMEANANT	233,727.89	0.00	0.00	233,727.89	
1176	MOTOR VEHICLE HIGHWAY	6,335,232.32	317,181.00	254,958.27	6,397,455.05	700,000
1177	OMITTED PROPERTY AUDITS	422,910.15	0.00	0.00	422,910.15	
1178	PARK NONREVERTING CAPITAL	252,064.59	834.29	0.00	252,898.88	
1181	PLAT BOOK	83,490.98	3,650.00	9,315.52	77,825.46	
1186	RAINY DAY	7,357,226.05	0.00	0.00	7,357,226.05	7,000,000
1189	RECORDER RECORDS PERPETUATION	973,787.10	33,162.65	36,754.36	970,195.39	
1193	SHERIFF'S PENSION TRUST	182,610.11	11,774.00	0.00	194,384.11	
1200	SUPPLEMENTAL PUBLIC DEFENDER	399,845.60	3,559.18	0.00	403,404.78	
1201	SURPLUS TAX	637,295.81	76.52	316,080.43	321,291.90	
1202	SURVEYOR'S CORNER PERPETUATION	220,377.81	7,145.00	6,043.60	221,479.21	
1203	TAX SALE FEES	10,549.18	0.00	0.00	10,549.18	
1204	TAX SALE REDEMPTION	36.91	0.00	0.00	36.91	
1205	TAX SALE SURPLUS	1,322,814.25	0.00	0.00	1,322,814.25	
1206	LOCAL HEALTH DEPARTMENT TRUST	10,724.84	0.00	0.00	10,724.84	
1207	UNSAFE BUILDING	50,341.09	0.00	0.00	50,341.09	
1213	GAL/CASA	147,871.12	0.00	4,651.63	143,219.49	
1216	AUDITORS INELIGIBLE DEDUCTIONS	184,646.57	0.00	39,071.80	145,574.77	
1217	COUNTY ELECTED OFFICIALS TRAIN	202,180.86	1,409.00	568.00	203,021.86	
1220	COUNTY OFFENDER TRANSPORTATION	6,595.00	62.50	0.00	6,657.50	
1222	STATEWIDE 911	6,709,632.13	144,278.83	170,415.18	6,683,495.78	350,000
1224	REASSESSMENT	758,974.99	2,512.09	16,831.63	744,655.45	50,000
1229	LOIT SPECIAL DISTRIBUTION	0.63	0.00	0.00	0.63	
1237	OPIOID RESTRICTED	252,443.98	0.00	1,188.84	251,255.14	
1238	OPIOID UNRESTRICTED	530,785.95	0.00	66,554.40	464,231.55	
2000	ADULT PROBATION ADMINISTRATIVE	342,651.25	17,477.34	17,291.81	342,836.78	
2200	ALTERNATIVE DISPUTE RESOLUTION	21,409.46	1,000.00	0.00	22,409.46	
2503	FEDERAL DRUG FORFEITURES	3.58	0.01	0.00	3.59	
2507	PROSECUTOR DRUG ENFORCEMENT	70,167.36	5.00	521.24	69,651.12	
2546	TIPPCO HAZMAT	19,549.65	0.00	0.00	19,549.65	
2550	USER FEE/FORENSIC DIVERSION PA	1,331.27	0.00	0.00	1,331.27	
2560	USER FEE/PRE-TRIAL DIVERSION	268,275.30	9,248.43	13,366.07	264,157.66	
2561	USER FEE/INFRACTION DIVERSION	137,683.78	4,950.00	0.00	142,633.78	
2566	USER FEE/LATE SURRENDER	41,337.80	0.00	0.00	41,337.80	

NS4G GL Summary Trial Balance 0000-0000 (Cash)
Statement of Cash Receipts and Disbursements
Accounting Period: 02/2026

Fund		2/1/2026 Beginning Balance	February Receipts	February Disbursements	2/28/2026 Ending Balance	Min Balance
2573	ANIMAL CONTROL	18,400.80	600.00	237.45	18,763.35	
2574	USER FEE/SHERIFF FALSE ALARM	9,064.22	200.00	0.00	9,264.22	
2575	USER FEE/SHERIFF CONT ED	6,183.79	0.00	0.00	6,183.79	
2576	USER FEE/LAW ENFORCEMENT CONT	158,108.61	2,683.37	2,313.63	158,478.35	
2579	USER FEE/SHERIFF FIREARM DESTR	1,850.00	0.00	0.00	1,850.00	
2580	COURT SERVICES SUBSTANCE ABUSE	172,078.73	11,580.41	7,732.39	175,926.75	
2581	COURT SERVICES VIOLENCE IN COM	27,896.95	23.09	0.00	27,920.04	
2583	JUVENILE DRUG COURT	3,017.63	0.00	0.00	3,017.63	
2584	JURY PAY	79,464.65	7,166.41	324.82	86,306.24	
2585	USER FEE/NATIONAL GUARD	449.18	0.00	0.00	449.18	
2586	USER FEE/AFDC WELFARE PC	4,213.36	0.00	0.00	4,213.36	
2595	FAMILY COUNSELING	21,715.95	0.00	0.00	21,715.95	
2596	JUV ALT PROJECT INCOME	28,215.96	948.00	0.00	29,163.96	
2599	USER FEE/ECON DEV WIND ENERGY	1,000.00	0.00	0.00	1,000.00	
2700	DRAINAGE MAINTENANCE	4,947,733.69	64,166.71	50,784.25	4,961,116.15	
4009	SHERIFF SALE ADMINISTRATION	210,775.00	949.00	2,340.00	209,384.00	
4012	K-9 SUPPORT	3,379.32	0.00	0.00	3,379.32	
4013	RECYCLING	50,357.30	762.72	0.00	51,120.02	
4017	PARKING FACILITY OPERATING	711,112.36	19,697.17	12,301.44	718,508.09	
4116	EXTENSION DONATION	165.07	0.00	0.00	165.07	
4117	FG RESTORATION DONATION	19,278.41	0.00	0.00	19,278.41	
4118	HEALTH DEPT DONATION	24,510.29	4,500.00	0.00	29,010.29	
4121	CASA DONATION	55,376.05	0.00	0.00	55,376.05	
4124	COMMUNITY CORRECTIONS DONATION	4,560.39	0.00	0.00	4,560.39	
4125	PARK DONATION	19,179.41	100.00	0.00	19,279.41	
4126	NATURALIST PROGRAM GIFT	100,283.94	331.92	0.00	100,615.86	
4127	SHERIFF DONATION	2,637.73	0.00	0.00	2,637.73	
4128	PHASE II STORM WATER DONATION	19,142.13	1,000.00	0.00	20,142.13	
4129	VILLA DONATION	1,077.47	0.00	0.00	1,077.47	
4130	CARY HOME DONATION	23,525.91	200.00	588.65	23,137.26	
4137	WIC DONATION	3,762.94	0.00	0.00	3,762.94	
4141	SHERIFF UNCLAIMED	76,765.11	0.00	300.00	76,465.11	
4142	JUVENILE PROBATION DONATION	109.86	0.00	0.00	109.86	
4168	LOCAL HEALTH MAINT CARRYOVER	232,343.74	0.00	0.00	232,343.74	
4206	LOCAL HEALTH TRUST CARRYOVER	125,793.97	0.00	0.00	125,793.97	
4266	LAW ENFORCEMENT WARRANT	25,191.00	81.34	0.00	25,272.34	
4267	LAW ENFORCEMENT WARRANT II	125,996.28	406.86	0.00	126,403.14	
4505	TIF CAPITAL PROJECTS/SOUTHEAST	11,912,412.00	39,428.22	251,499.65	11,700,340.57	
4540	HEARTLAND TIF COUNTY	339,615.70	0.00	0.00	339,615.70	
4621	PUBLIC SAFETY LEASE (BOT)	(456,466.39)	0.00	0.00	(456,466.39)	
4632	DEBT SVC RESERVE FAIRGROUND	1,778,650.00	0.00	0.00	1,778,650.00	
4709	COUNTY SELF INSURANCE RAINY DA	3,500,000.00	0.00	0.00	3,500,000.00	3,000,000
4710	COUNTY SELF INSURANCE	5,794,764.72	1,271,633.33	1,486,932.98	5,579,465.07	500,000
4711	PUBLIC OFFICIALS SELF INSURANC	367,535.34	1,216.48	0.00	368,751.82	
4712	COMMISSIONERS SELF INSURANCE	893,486.21	2,957.30	31,493.80	864,949.71	
4713	HIGHWAY SELF INSURANCE	89,514.41	296.28	22,544.68	67,266.01	
4714	SHERIFF SELF INSURANCE	424,532.58	1,405.14	26,420.89	399,516.83	
4715	INMATE MEDICAL	6,225.10	0.00	0.00	6,225.10	
4716	FLEX BENEFITS	320,100.31	55,811.09	47,429.24	328,482.16	
4717	LONG TERM DISABILITY	44,542.60	14,180.84	13,282.91	45,440.53	
4718	CO SELF WORKER'S COMPENSATION	1,480,072.51	57,466.00	20,010.23	1,517,528.28	
4719	INMATE MEDICAL COPAY	1,055.10	17.00	0.00	1,072.10	
4803	PROJECT/DUST CONTROL	7,073.25	0.00	0.00	7,073.25	
4804	PROJECT/HWY ESCROW	99,932.49	322.52	0.00	100,255.01	
4805	COUNTY SHARE SURTAX	3,071,671.16	72,560.91	31,153.27	3,113,078.80	
4806	COUNTY SHARE WHEEL TAX	203,113.16	6,936.07	0.00	210,049.23	
4818	CONSTRUCTION FG 2018 LIT REV	91.95	42.13	0.00	134.08	
4833	PROJECT/WABASH RIVER HYDROLOGY	10,193.00	33.74	0.00	10,226.74	
4880	PROJECT (REVOLVING)	12,357,875.13	40,902.63	308,625.00	12,090,152.76	
4890	PROJECT/F-LAKE DETENTION	326,168.92	1,079.57	0.00	327,248.49	
4891	PROJECT/BERLOVITZ DETENTION	10,159.45	33.63	0.00	10,193.08	
4892	PROJECT/GREAT LAKES	200,740.31	664.42	0.00	201,404.73	
4893	PROJECT/A ROSS DETENTION	26,036.32	86.18	0.00	26,122.50	

NS4G GL Summary Trial Balance 0000-0000 (Cash)
Statement of Cash Receipts and Disbursements
Accounting Period: 02/2026

Fund		2/1/2026 Beginning Balance	February Receipts	February Disbursements	2/28/2026 Ending Balance	Min Balance
4897	PROJECT/PHASE II STORMWATER	644,082.13	34,401.81	2,000.00	676,483.94	
4920	COUNTY SHARE INNKEEPER'S TAX	1,246,101.01	0.00	0.00	1,246,101.01	
4925	FAIRGROUNDS SUPPORT	220.00	0.00	0.00	220.00	
4940	TEMA HAZARD WARNING	42,002.11	0.00	0.00	42,002.11	
4956	FIREARMS RANGE SUPPORT	200,000.00	0.00	0.00	200,000.00	
4973	CARD REBATE	8,645.45	34,039.43	34,168.48	8,516.40	
4986	LOCAL INCOME TAX RAINY DAY	824,011.00	0.00	0.00	824,011.00	
5100	PAYROLL CLEARING	41,714.46	2,932,626.62	2,916,235.57	58,105.51	
5901	RETAINAGE - TYLER CLT	3,690.00	0.00	0.00	3,690.00	
5950	FRANCIS POWERS TRUST	5,837.10	0.00	33.97	5,803.13	
5980	BATTLE GROUND FENCE	3,534.12	11.70	0.00	3,545.82	
5984	PARKS TAX COLLECTIONS	96.63	0.00	0.00	96.63	
6000	SETTLEMENT	(359,421.74)	33.83	1,083.19	(360,471.10)	
6021	WHEEL TAX	14,724.31	56,217.66	14,724.31	56,217.66	
6022	SUR TAX	154,036.36	241,850.14	154,036.36	241,850.14	
6203	LIT-PROPERTY TAX RELIEF	2,129,199.24	737,298.25	0.00	2,866,497.49	
7101	STATE FINES & FORFEITURES	21,277.13	2,289.50	0.00	23,566.63	
7102	INFRACTION JUDGMENTS	31,965.75	17,445.43	0.00	49,411.18	
7104	SPECIAL DEATH BENEFIT	1,850.00	915.00	0.00	2,765.00	
7106	CORONER CONTINUING EDUCATION	3,037.50	2,139.75	0.00	5,177.25	
7107	INTERSTATE COMPACT-STATE SHARE	250.00	62.50	0.00	312.50	
7108	MORTGAGE RECORDING FEE ST SHAR	2,227.50	812.50	0.00	3,040.00	
7301	EDUCATION PLATE FEES AGENCY	56.25	0.00	56.25	0.00	
7304	INNKEEPERS TAX COLLECTIONS	0.00	270,477.97	0.00	270,477.97	
7330	LIT-CERTIFIED SHARES	0.00	2,920,453.50	2,920,453.50	0.00	
7331	LIT-PUBLIC SAFETY	0.00	940,564.75	940,564.75	0.00	
7332	LIT-ECONOMIC DEVELOPMENT	0.00	2,090,143.83	2,090,143.83	0.00	
8160	COMPREHENSIVE HIGHWAY INJURY	(15,750.00)	0.00	5,490.00	(21,240.00)	
8173	COMMUNITY COORDINATION GRANT	6,017.33	0.00	2,185.37	3,831.96	
8181	BULLET PROOF VEST GRANT	1,586.01	0.00	0.00	1,586.01	
8209	COPS HIRING PROGRAM	(213,756.09)	0.00	25,641.08	(239,397.17)	
8271	PROSECUTOR ICJI HTCUI	(23.69)	0.00	0.00	(23.69)	
8272	PROSECUTOR ICJI VOCA	(80,118.60)	51,777.24	18,290.25	(46,631.61)	
8331	PREA PRISON RAPE ELIMINATE ACT	0.11	0.00	0.00	0.11	
8332	CONTINGENCY MANAGEMENT IMPELME	27,989.01	0.00	0.00	27,989.01	
8401	TRAFFIC/AREA PLAN	(34,515.23)	0.00	0.00	(34,515.23)	
8404	APC SURP CARROLL COUNTY	30,961.42	0.00	0.00	30,961.42	
8431	TEMA LEPC HMEP	(0.03)	0.00	494.91	(494.94)	
8463	STD PREVENTION GRANT	(54,193.07)	30,762.77	14,707.25	(38,137.55)	
8464	IMMUNIZATION GRANT	(1,094.34)	0.00	0.00	(1,094.34)	
8465	IMMUNIZATION COVID VAC CLINIC	4,132.38	0.00	0.00	4,132.38	
8476	HPP & PHEP BASE GRANT	(32,037.59)	187.44	932.51	(32,782.66)	
8482	HIV PREVENTION HEALTH PROGRAM	(6,050.58)	1,724.05	1,335.51	(5,662.04)	
8483	QUICK RESPONSE TEAM	3,878.98	0.00	0.00	3,878.98	
8485	WORKFORCE CoAg	618,354.30	0.00	6,372.22	611,982.08	
8488	COVID-19 OPERATION VACCINATION	0.04	0.00	0.00	0.04	
8507	CASA ICJI VOCA	(71,747.53)	46,689.84	15,648.66	(40,706.35)	
8634	COURT IMPROVEMENT PROJECT	(9,405.09)	0.00	0.00	(9,405.09)	
8637	SUP 3 NCJFCJ GRANT	(1,026.90)	0.00	0.00	(1,026.90)	
8665	COMPREHEN OPIOID ABUSE PROGRAM	99,715.50	0.00	6,388.90	93,326.60	
8726	D-4 EMERGENCY DEPLOYMENT	(2,754.13)	0.00	0.00	(2,754.13)	
8880	WIC	(385,040.06)	258,951.05	96,575.92	(222,664.93)	
8882	WIC PEER COUNSELOR	(29,903.42)	19,297.94	7,141.21	(17,746.69)	
8891	93.658 TITLE IV-E PUB DEF REIM	99,684.82	0.00	0.00	99,684.82	
8895	93.563 TITLE IV-D INCENTIVE	106,252.28	351.68	4,532.81	102,071.15	
8897	93.563 PROSECUTOR IV-D INCENTI	222,639.14	736.90	1,739.17	221,636.87	
8899	93.563 CLERK IV-D INCENTIVE-PO	148,874.87	492.75	7,432.95	141,934.67	
8950	AMER RESCUE PLAN ACT-CSLFRF	14,290,991.70	0.00	0.00	14,290,991.70	
8960	WRG RAISE	(49,474.29)	49,474.29	88,488.18	(88,488.18)	
9107	CASAs FOR KIDS	47,323.63	0.00	1,735.41	45,588.22	
9108	COMMUNITY CROSSING	(32,822.88)	0.00	0.00	(32,822.88)	
9114	JUV CASE ASSESSMENT TRIAGE	15,223.60	0.00	0.00	15,223.60	
9124	TEMA MEMBER SAFETY/DUKE ENERGY	12,492.03	0.00	0.00	12,492.03	

NS4G GL Summary Trial Balance 0000-0000 (Cash)
Statement of Cash Receipts and Disbursements
Accounting Period: 02/2026

Fund		2/1/2026 Beginning Balance	February Receipts	February Disbursements	2/28/2026 Ending Balance	Min Balance
9146	INDIANA AMERICAN WATER GRANT	0.67	0.00	0.00	0.67	
9165	CHeP BOILERWORX	86.98	0.00	0.00	86.98	
9168	WCI / FIMR	(19,874.81)	8,594.42	7,156.96	(18,437.35)	
9170	VACCINE REIMBURSEMENT	417,888.25	0.00	0.00	417,888.25	
9171	SYRINGE SVCS - THFGI	17,814.55	0.00	170.62	17,643.93	
9172	IN CAREs ECHO	796.73	0.00	0.00	796.73	
9178	GATEWAY TO HOPE COUNSELING	12,090.53	0.00	0.00	12,090.53	
9185	PROJ LIFESAVER - MCALLISTER	0.70	0.00	0.00	0.70	
9203	JA TRUANCY MEDIATION	803.57	0.00	0.00	803.57	
9215	JUV ALT DOC JDAI GRANT	15,750.84	5,312.50	1,568.89	19,494.45	
9218	CC DOC ADULT GRANT	38,667.96	0.00	0.00	38,667.96	
9219	CC DOC ADULT GRANT	550,367.34	82,483.97	113,453.95	519,397.36	
9220	CC DOC COMMUNITY TRANSITIONS	409.80	0.00	0.00	409.80	
9241	ARCONIC FOUNDATION WOW	0.48	0.00	0.00	0.48	
9242	SIA FOUNDATION GRANT WOW	0.63	0.00	0.00	0.63	
9246	SIA FOUNDATION GRANT / SHERIFF	15,000.00	0.00	0.00	15,000.00	
9252	IFSSA ADULT PROTECT SVC	(20,546.98)	0.00	0.00	(20,546.98)	
9254	ICJI EEDMA PROJECT	764.86	0.00	0.00	764.86	
9271	PROS IPAC / HTCUI GRANT	116,053.88	0.00	32,389.41	83,664.47	
9301	OPIOID SETTLEMENT MATCH	(66,257.05)	58,328.77	0.00	(7,928.28)	
9330	COUNTY SHARE OF OPIOID	(13,286.74)	0.00	45,105.80	(58,392.54)	
9512	DOC PROBATION GRANT	3,449.12	0.00	0.00	3,449.12	
9513	DOC PROBATION GRANT	18,717.14	5,587.64	7,150.90	17,153.88	
9532	CASA CAPACITY BLDG GRANT	18,092.32	20,000.00	0.00	38,092.32	
9535	VETERANS TREATMENT	26,877.93	0.00	570.00	26,307.93	
9549	COURT INTERPRETER IN SUPR CT	80.16	0.00	3,792.50	(3,712.34)	
9623	FAMILY COURT GRANT	140.00	0.00	0.00	140.00	
9631	TAGS VASIA GRANT	37,000.00	37,000.00	37,000.00	37,000.00	
9641	JUV ALT DOC GRANT	644.96	0.00	0.00	644.96	
9643	JUV ALT DOC GRANT	49,868.91	16,977.31	16,965.19	49,881.03	
9710	BEHAVIORAL HEALTH COMPETITIVE	(16,850.00)	0.00	9,100.00	(25,950.00)	
9711	JUVENILE COMMUNITY ALTERNATIVE	(3,400.00)	2,400.00	800.00	(1,800.00)	
Grand Total		179,493,733.27	42,803,714.02	47,780,529.83	174,516,917.46	29,800,000

Tippecanoe County Council
2026 Budget Hearings
August 26-27, 2025
September 3, 2025, Evening Public Hearing
Final Approval September 9, 2025 (see *Regular Council Meeting Minutes*)

The Tippecanoe County Council met to hold 2026 Budget Hearings at 8:30 A.M. beginning on Tuesday August 26, 2025, in the Tippecanoe Room in the County Office Building. The Budget Hearings continued at 8:30 A.M. on Wednesday August 27, 2025. Council members present: President Jody Hamilton, Vice President Kathy Vernon, John Basham, Ben Carson, Lisa Dullum, Ben Murray, and Barry Richard. Others present included County Attorney Doug Masson, Auditor Jennifer Weston, Chief Deputy Auditor Kailey Frania, Account Manager Jennifer Anderson, as well as numerous department heads.

President Hamilton called the meeting to order.

Ordinance 2025-26-CL Fixing the Compensation for all County Officers, Deputies & Other Employees (Salary Ordinance)

This ordinance includes 2026 salaries as recommended by the Board of Commissioners with 1% increase over the 2025 pay grids and various stipends.

- Councilmember Murray moved for preliminary approval of Ordinance 2025-26-CL on first reading, seconded by Councilmember Richard.

Auditor Weston recorded the vote:

Hamilton	– Yes
Vernon	– Yes
Basham	– Yes
Carson	– Yes
Dullum	– Yes
Murray	– Yes
Richard	– Yes

- Ordinance 2025-26-CL passed on 1st reading.

Ordinance 2025-27-CL for Appropriations and Tax Rates

This ordinance details the budget requests, proposed adopted budget, and proposed tax rates of the County for 2026.

- Councilmember Murray moved for preliminary approval of Ordinance 2025-27-CL on first reading, seconded by Councilmember Richard.

Auditor Weston recorded the vote:

Vernon	– Yes
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Basham – Yes
Carson – Yes
Dullum – Yes
Murray – Yes
Richard – Yes
Hamilton – Yes

- Ordinance 2025-27-CL passed on 1st reading.

Ordinance 2025-28-CL for Appropriations and Tax Rates of the Tippecanoe County Solid Waste District

This ordinance details the budget requests, proposed adopted budget, and proposed tax rate of the Solid Waste District for 2026.

- Councilmember Murray moved for preliminary approval of Ordinance 2025-28-CL on first reading, seconded by Councilmember Richard.

Auditor Weston recorded the vote:

Basham – Yes
Carson – Yes
Dullum – Yes
Murray – Yes
Richard – Yes
Hamilton – Yes
Vernon – Yes

- Ordinance 2025-28-CL passed on 1st reading.

Ordinance 2025-29-CL for Appropriations and Tax Rates of the Little Wea Conservancy District

This ordinance details the budget requests, proposed adopted budget, and proposed tax rate of the Little Wea Conservancy District for 2026.

- Councilmember Murray moved for preliminary approval of Ordinance 2025-29-CL on first reading, seconded by Councilmember Richard.

Auditor Weston recorded the vote:

Carson – Yes
Dullum – Yes
Murray – Yes
Richard – Yes
Hamilton – Yes
Vernon – Yes
Basham – Yes

- Ordinance 2025-29-CL passed on 1st reading.

Ordinance 2025-30-CL for allowance of Appropriations from the Recorder’s Perpetuation Fund

This ordinance states that with authorization from the County Recorder, enough funds are available in the Recorder’s Perpetuation Fund to fund the Recorder’s budget in full for 2026. A sworn statement from Recorder Kristy Martin to the Council, states there are ample funds to support the Recorder budget from the Perpetuation Fund in 2026.

- Councilmember Murray moved for approval of Ordinance 2025-30-CL on first reading, seconded by Councilmember Richard.

Auditor Weston recorded the vote:

Dullum – Yes
 Murray – Yes
 Richard – Yes
 Hamilton – Yes
 Vernon – Yes
 Basham – Yes
 Carson – Yes

- Ordinance 2025-30-CL passed on 1st reading.

President Hamilton called for Public Comment:

- Abby Myers, clerk’s office employee, spoke regarding the 1% raise, noting similar financial uncertainties occurred in 2021 after COVID. Rising health insurance costs means some employees with families and children will take home less money in 2026. It can feel like we are moving backwards when benefit expenses outpace wages. Competitive wages are a powerful tool for employee retention and increase spending in the economy. She hopes future raises take cost of living into account.
- Suzanne Schurman, clerk’s office employee, spoke regarding the 1% raise, noting it does not cover the increase in benefits for next year. We are blessed to have a good health insurance plan, but the timing of the increase isn’t ideal. Pay consistently falls below that of the cities. Employees maintain essential services and make commitments beyond the paycheck. Choosing public service shouldn’t mean choosing financial hardship. The private sector recognizes that retaining good employees requires competitive compensation. Taxpayers benefit from stable public service.

Non-County Budgets Reviewed:

Little Wea Conservancy District

	<u>Request</u>	<u>Approved</u>
Total 2026 Budget	\$86,700	\$86,700

Councilmember Dullum noted no changes from the previous year.

Tippecanoe County Solid Waste District

	<u>Request</u>	<u>Approved</u>
2026 Property Tax Levy	\$322,579	\$317,405
2026 Revenue	\$302,439	\$302,439
2026 Budget	\$327,142	\$327,142

Councilmember Murray inquired about the Printing/Advertising line item of \$10K, which hasn't been fully utilized in recent years. Commissioner Murtaugh said that it is used for educational materials and he expects additional mailings.

Visit Lafayette – West Lafayette (aka Greater Lafayette Convention & Visitors Bureau)

	<u>Request</u>	<u>Approved</u>
Total 2026 Budget	\$2,500,000	\$2,500,000

Councilmember Vernon noted the wage increases mirror the County's raise of 1% and a stipend.

County Budgets Reviewed:***General Fund Allowable Budget***

Auditor Weston reviewed the steps involved in calculating the proposed budget using anticipated 18-month expenditures and 18-month revenues. This method is used by the Department of Local Government Finance (DLGF) in determining allowable General Fund budget with consideration of residual operating cash balances.

	<u>General Fund</u>
18 Month Expenditures	\$112,373,875
18 Month Revenues	\$86,097,673
Operating Balance	\$13,000,000
Requested Tax Levy	\$39,276,202
Working Maximum Levy	\$41,998,341
Estimated amount over the allowable Maximum Levy	\$5,036,861

The gap may be eliminated by a combination of increasing revenue estimates, decreasing budgets, finding alternative fund sources, or adjusting the desired year-end operating balance.

When approaching the budget from an alternative method of revenue versus expenses, the following gap is calculated:

General Fund 2026 Budget Requests	\$74,147,484
General Fund 2026 Total Revenue	\$63,851,313
Amount of Budget Exceeding Revenue Projections	\$10,296,171

Using a percentage of budget seems appropriate given that approved budgets are not fully spent. Historically, the average amount of spent budget is roughly 95%; for 2025, 95% was used as the estimate. In discussions for 2026, the initial goal was 97%. *(Later changed to 96%.)*

97% of General Fund 2026 Budget Requests	\$71,923,060
Amount of Budget Exceeding Revenue Projections	\$8,071,747
96% of General Fund 2026 Budget Requests	\$71,181,590
Amount Budget Exceeding Revenue Projections	\$7,330,277
95% of General Fund 2026 Budget Requests	\$70,440,110
Amount Budget Exceeding Revenue Projections	\$6,588,797

Basis of Proposed Budgets

The Board of Commissioners recommended 1% pay increase across the board. This percentage was based on unknown impacts of SEA 1, which will increase circuit breakers/tax caps and result in less property tax levy for County operations. Departmental salary statements were prepared accordingly. The state's 2026 Probation Officer schedule calls for no increase; however, the Board recommended 1% above the minimum. The total estimated cost of the 1% increase is \$614K. Additionally, they recommended Probation Officers with less than 3 years of service be compensated at the 2-year level, same as 2025.

The Board of Commissioners recommended no new positions for 2026, again due to unknown SEA 1 impacts; however, they did approve the following changes:

- Youth Services (no budget impact)
 - Eliminate Evidence-based Program Coordinator PAT II
 - Create School-based Youth Liaison PAT II
- Health Department (decrease in budget)
 - Eliminate FIMR Project Coordinator PAT IV
 - Eliminate Case Abstractor PAT III
 - Create Community Health Case Manager COMOT IV

The County's health Self-Insurance Fund balance had declined to \$3.3M by July 2025. For the first time in many years, premiums will increase to meet the expected \$15M in Fund expenses.

Local Income Tax (LIT) revenues are projected to increase in 2026. With changes due to SEA 1, the County will need to adopt a new LIT rate in 2027 effective in 2028. Counties and municipalities may adopt rates up to 1.2% with a total maximum of 2.9%; however, it is very likely there will be additional changes regarding LIT in the 2026 legislative session.

Property tax maximum levies are again capped at 4% growth for 2026. Net assessed valuations (NAV) are up nearly 5% over the previous certification.

Interest earnings are expected to decline in 2026 as rates drop in late 2025 and early 2026. Estimates prepared by the county treasurer indicate a decline of up to \$1M in interest over the next year.

Discussion Items

Councilmember Dullum asked for cost estimates between percentage raises and stipends. The total between 1% raise and \$750 (for full-time employees) equals nearly 2%, or a total of \$1.2M. To increase another percentage and remove the stipend would cost roughly the same amount. The idea behind a combination of stipend and percentage increase is that the base salaries do not grow exponentially until we know the impacts of SEA 1. It was decided to get through budget cuts and see if there is room for either more salary or more in stipend.

President Hamilton announced that the Building Commission is considering an increase in permit fees effective in 2026, which have not been increased since 2019. Building Commissioner Robinette estimated an increase of \$81K that was added to the revenue line item.

Sheriff Bob Goldsmith stated the County is owed \$645K from DOC with hopes to receive it in 2025. The per diem has increased and the formula has changed; payments should reflect number of inmates and number of days. Councilmembers are optimistic that \$1M might be received in 2026. The SRO grant is interpreted differently and will help relieve the General Fund. Reimbursements (from schools) for SROs were increased by \$100K.

Other revenue line-item changes:

- Cary Home reimbursement rate for 2026 decreased and reflects new per diem rates
- Fairgrounds rentals are lower due to parking logistics in relation to multiple events in different parts of the building
- Health Department increased fee estimates to \$500K
- Tippecanoe Villa (county home) increased fee estimates by \$14,500

Surveyor Zach Beasley shifted one FTE from the Section Corner Perpetuation Fund to EDIT with approval of the commissioners due to a decrease in revenue from recorded documents. Overtime is needed due to a change in County policy.

Human Resources Director Sadie McKinley reviewed vacant positions, which have been open for over a year, for various departments. Surveyor Beasley addressed a big picture concern about County jobs and the classification process, noting that most professional and technical positions are under-compensated making it difficult to attract competent candidates. He asked that the vacant Project Manager continue to be funded for ongoing recruitment. The consensus was to leave the position funded.

Assessor Eric Grossman could not attend due to a conference. Auditor Weston presented the question of what to pay Property Tax Assessment Board of Appeals (PTABOA) members. In the budget, board member pay was submitted at 80% of county council pay. Councilmember Carson defended the request based on the technical expertise needed for appeal decisions and stated that one county council member makes more than the total of all PTABOA members. Commissioner Murtaugh concurred that it is difficult to recruit members at the current pay level considering the amount of work involved. By consensus, the amount of pay was revised to \$300/day, or \$31,500 for the year, with funding split by 90% General Fund and 10% Reassessment Fund. *(Later changed to 80/20 split.)*

Commissioners cut \$200K from CCD for amphitheater seats and added \$82K to LIT-ED (EDIT) for phone system updates. Councilmember Vernon asked how many buildings are maintained and the cost of each. Commissioner Murtaugh responded that it can be calculated.

Youth Services Director Rebecca Humphrey spoke about projected revenue and increased the initial projection by \$300,000. The state is aggressively trying to reduce the per diem to \$900 - \$1,100 per day. Councilmember Murray reiterated the need for a juvenile detention facility is still prevalent.

Clerk Julie Roush spoke about the election budget and mentioned grants had previously paid for election equipment. E-poll books will need to be replaced in the future, so the cumulative voting equipment Fund needs to continue to be funded. She described the two \$2,500 stipends: one for voter registration duties and one for work in election years, which are both applicable for 2026. She also reported on stats for the election office that were tracked during 2025, a non-election year. In the clerk budget, the vacant Deputy position will be filled with the hope of all positions being filled in 2026.

Councilmember Dullum asked about the decrease in Fairgrounds revenue compared to the increases in expenses. She would like to see the variable costs covered by rental revenue. Fairgrounds caretaker Andy Cline mentioned sinks and waterlines need repair already. Current rental rates are higher than others in the community; raising rates could have a negative impact on rentals.

TEMA Director Jeff Houston warned about diminishing federal grants for equipment and training. The MOC unit is used 7-8 times per year and during the 4-H fair.

Sheriff Goldsmith reiterated the importance of keeping the growing community safe, with competitive wages being a major factor in accomplishing that mission. Councilmember Vernon, liaison for the Sheriff, suggested moving \$500K overtime from General Fund to LIT-PS (public safety) and various cuts.

Councilmember Murray expressed concern over the sustainability of the Community Corrections Program Income Fund 1122; various line items in the General Fund were increased, or moved, from Fund 1122 to assist with maintaining a \$300K minimum target balance. The Executive Director and Deputy Director positions were moved to the LIT-PS (public safety). Four grant positions and two non-grant positions were unfunded until further review.

Prosecutor Pat Harrington discussed the increase in the part-time budget to include hiring interns, a great recruiting tool for the office. He thanked the Sheriff for speaking up about wages, noticing the Sheriff's department has become a training ground for other counties. The department should be competitive in, at least, the local market. He suggested the LIT-PS (public safety) committee hold meetings after the budget process to discuss using more of those funds for wages. He also thanked the jail staff for their work.

Public Defender Amy Hutchison said the office is no longer contracting competency evaluations; those fall on the courts now. The Professional Services line item was cut by \$30K.

Chief Probation Officer David Hullinger discussed the reduction in DOC grant award, which is utilized to cover salary and benefits for one probation officer and kiosk reporting expenses. With the reduction, they are dropping the kiosk reporting and will ask DoIT to assist with that. Additional significant cuts in the grant will mean shifting expenses to the Probation User Fee Fund. He concurred with the prosecutor and sheriff about key roles in public safety and the need for recruitment and retention wages. He thanked the council for efforts to date increasing starting pay levels for probation officers.

Councilmember Dullum suggested a more consistent method for paying jury expenses from the General Fund and Jury Pay Fund 2584 because it has been random over the years. After a review of four different scenarios, it was determined to pay jury expenses for Circuit, Superior 1, and Superior 2 out of the General Fund and Superior Courts 4-7 out of the Jury Pay Fund. (This was presented as Scenario B). Court budgets were adjusted accordingly. Other court costs are rising due to needs for interpreters of various languages and competency evaluations as noted by the public defender.

CASA Director Hilary Laughner mentioned the vacant positions she's agreeable to de-funding: RPT Administrative Assistant, Volunteer Coordinator, and RPT Attorney.

Health Administrator Stacie Rees and Councilmember Murray brought forth cuts from salaries in total of \$513,293: RPT Nurse, Public Health Nurse/Vaccinator were discussed. She will rely more heavily on the Health First Indiana Fund for expenses.

Highway Director Stewart Kline announced that recent chip-and-seal projects still need more work. They currently appear to be gravel but will eventually be topped off. He highlighted the Major Bridge Fund with a \$500K line item for bid-letting in early January. He also mentioned he's trying to fill the Program Manager position.

Budget Changes by Funds and Departments

Exhibit A, attached, shows 2026 revenues and budgets as requested and approved, listed in Fund and Departmental order.

As a result of the Budget Hearings, the Council had reduced the 2026 General Fund budgets by \$573,115 and increased the 2026 General Fund revenue estimates by \$3,791,206. The expected General Fund revenue for the current year, 2025, was also increased taking into consideration year-to-date actuals.

The final General Fund budget is summarized as follows:

	<u>General Fund</u>
2026 Total Revenue	\$67,642,519
2026 Approved Budgets	\$73,572,369
Amount Budget Exceeding Revenue	\$5,929,850
Assumption of unspent budget:	
96% of General Fund 2026 Approved Budgets	\$70,629,474
Amount of 96% Budget Exceeding Revenue	\$2,986,955

As listed on the Budget Hearing Agenda, the floor was open for public comment at 8:30 A.M. on Wednesday, August 27, 2025. There was no public comment.

Councilmember Dullum asked about variances in 2026 revenue projections compared to prior years. Three major differences are: Cary Home per diem, excise tax collections, and interest earnings. Cash flows of the General Fund and the Self-Insurance Fund were also reviewed. It was decided to maintain the Self-Insurance Fund at current levels and use \$3M of cash balance from the General Fund; however, sustainability of the General Fund is a concern. Councilmembers Richard and Basham expressed the importance of reviewing positions whether vacant or through attrition.

- Councilmember Murray moved to adjourn the budget hearings, seconded by Councilmember Dullum; motion carried.

September 3, 2025, Evening Public Hearing

Council members present: President Jody Hamilton, Vice President Kathy Vernon, John Basham, Ben Carson, Lisa Dullum, and Barry Richard. Ben Murray was absent. Others present included County Attorney Doug Masson and Auditor Jennifer Weston.

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

A recap of budget hearings was presented by Auditor Weston as follows:

- Maximum levy growth 4% (same as 2024 & 2025)
- Net AV up 2-5%
- Circuit Breaker estimate 6% of levies, up from 3% 2025
- Income tax (LIT) regular distribution up 6-7%
- General Fund revenue - \$270,833 over approved 2025; General Fund budget - \$4,312,684 over approved 2025
- Assume General Fund budget spend rate of 96% and use \$3M cash
- Salaries and Positions
 - Recommendation - 1% increase on grids, plus \$750 per FT / \$500 per RPT
 - Part time rates updated
 - Assessor PTABOA Members \$300/day
 - County Extension Summer 4-H Asst / Interns \$15/hr
 - Sheriff Merit Deputy \$60/hr
 - Superior Court 4 Clerical \$20/hr
 - Surveyor Part Time Project Manager \$45/hr
 - Positions unfunded
 - CASA
 - Health
 - TCCC
 - Probation

She also mentioned a “perfect storm” in 2026 with property tax levy reductions due to SEA 1, increases in health insurance premiums, and that the payroll schedule works out to 27 pay

periods which happens every 10-11 years. With further increases to revenue of \$258,218 and budget cuts of approximately \$225K, additional funding of \$423,900 was available to increase the stipend amount to \$1,500 per FT / \$750 per RPT. Council was agreeable to the changes. Members stressed the importance of diving further into the budgets as the 2027 outlook could be similar, if not worse.

President Hamilton asked if there was any public comment. There was none.

- Councilmember Hamilton adjourned the public hearing at approximately 6:20 P.M.

Second and Final reading of the 2026 Tippecanoe County budgets will be conducted during the Regular Council Meeting, September 9, 2025.

TIPPECANOE COUNTY COUNCIL

Jody Hamilton, President

Kathy Vernon, Vice President

John R. Basham II

Ben Carson

Lisa Dullum

Ben Murray

Barry Richard

ATTEST:

Jennifer Weston, Auditor

03/10/2026

**JOINT SPECIAL MEETING
OF THE TIPPECANOE COUNTY
BOARD OF COMMISSIONERS and COUNTY COUNCIL**

MEETING MINUTES

Tuesday, January 13, 2025

10:00 a.m.

Tippecanoe Room, Tippecanoe County Office Building
20 N 3rd Street, Lafayette, Indiana

Commissioners present: President Tracy Brown, Vice President Tom Murtaugh, Member David Byers.

Councilmembers present: Vice President Kathy Vernon, Members John Basham, Ben Carson, Lisa Dullum, Ben Murray, Barry Richard. President Jody Hamilton was absent.

Others present: Attorney Doug Masson, Auditor Jennifer Weston, Recording Secretary Teena Zachary, Commissioners Assistant Paula Bennett.

Vice President Kathy Vernon reconvened the County Council meeting. The Board of Commissioners President Brown called the meeting to order and introduced Greg Guerrettaz, of Financial Solutions Group (FSG), to discuss where we've been, where we are, and where we're likely to go financially.

Where We've Been

Mr. Guerrettaz referenced a summary of historical revenues and expenses of the General Fund, stating that the total spendable appropriation for 2022 was \$56M, 2023 was \$62M, and 2024 was \$68M, which is an aggressive ramp rate on expenses. He stated that total revenue of \$62M for 2022, \$65M for 2023, and \$70M for 2024 amounted to a \$20M cash balance, which he considered to be good. In 2025, projected revenue was \$67M, with expenses projected at \$69M. However, the Fund balance of \$18.7M was lower than the projected ending balance of \$19.9M.

Mr. Guerrettaz stated his concern that expenses exceeded revenues in 2025, mainly due to health care costs. Auditor Weston stated \$3M was transferred from the General Fund to the Self-Insurance Fund 4710; the Self-Insurance Fund has a current balance of \$5.3M and is holding steady. Mr. Guerrettaz suggested that salary increases and health insurance costs should be discussed simultaneously when budgeting each year.

Where We Are

Mr. Guerrettaz referenced the 2026 budget appropriation of \$73.5M, with revenue of \$66M, is a huge gap widening between revenue and expenses. What he's seeing in 2026 is a cash balance of \$12M, which is low for the General Fund.

Councilmember Dullum asked if during the budget process, we projected spending \$7M of the cash. Auditor Weston stated the \$7M was spent between 2025 and 2026; clarifying that \$3M was transferred out of the General Fund in 2025 and \$3M was used to fund 2026 operating expenses.

Commissioner Murtaugh asked Mr. Guerrettaz if he is utilizing departments' projections for revenue. Mr. Guerrettaz stated he used historical numbers for his projections but will be updating the Plan with 2025 actuals. He stated this brings up a good point – that the 2027 budget planning starts now and should include input from department heads for both revenues and expenses. The Commissioners should make recommendations for salary increases as well as group health insurance. He'd like to see the health insurance renewal by June 1. He suggested a monthly department head budget meeting, beginning in February, to be separate and apart from normal meetings.

Mr. Guerrettaz stated that he had previously suggested a 0.10% correctional facility income tax and stated the LIT will increase overall for 2026. Councilmember Basham asked about the amount of

revenue generated for a community corrections tax. Councilmember Murray stated the tax of 0.1% would generate approximately \$6.2M.

Other points Mr. Guerrettaz made during discussions:

- Interest income is decreasing and there will be lost revenue with the new circuit breaker tax credits.
- Reimbursements received from the State for housing Level 6 felons in the county jail would no longer be available as a source of revenue. Reimbursements from the Department of Corrections (DOC) are expected to change to actual inmate count rather than a levelized revenue method.
- Salaries enacted for 2026 were the best decisions; an extra pay would negatively impact the General Fund.
- Minimum General Fund target balance of \$11M is good, but the cash balance is nearing that minimum. Cash working capital available is 93 days, which is lower than he'd like to see.
- Additional funds may be needed for the Liability Reserve Fund due to the issue of insuring correctional facilities.
- Suggestion to adopt the maximum CCD rate of \$0.333.
- Changes to Fire and EMS are coming.

Mr. Guerrettaz asked how much additional money will be needed for group health insurance in 2027; specifically, over and above what is budgeted in the General Fund at this point. Human Resources Director Sadie McKinley stated the projected premium increases are enough to make the account flush. Mr. Guerrettaz asked about the increase percentage for 2027. Director McKinley stated that a consistent increase of 0.5% to 1% year-to-year on the premiums makes sense, but we expect to be on the downturn of high claim costs. Mr. Guerrettaz asked if health insurance is allocated to non-General funds; Auditor Weston concurred and stated that appropriations are proportional to the funds from which employees are paid.

Councilmember Carson asked for perspective of the cash working capital numbers, specifically the 93 days available. Most counties improved on cash balance due to interest income through 2025. Tippecanoe County is probably in the lower one-third of counties based on what Mr. Guerrettaz has seen in other communities.

Councilmember Basham asked about alternatives to self-insurance costs. Director McKinley stated the insurance broker ensures the organization is in the right space and that it would be difficult and costly to cycle between self-insured and fully insured; expect 20% to 30% increases year-over-year in those scenarios.

Where We're Going

Mr. Guerrettaz noted the new SB1 delays the new LIT to 2029. If the council adopts the 0.1% correctional LIT rate, it would be in place for one or two years and would automatically sunset whenever the new LIT is enacted. Mr. Guerrettaz referenced an SB1 impact analysis (attached). An LSA study suggested a max rate of 1.2% LIT rate is too high, so in current legislation it's been lowered to 0.7%. This one-size-fits-all approach may not work for all municipalities.

Auditor Weston asked for recommendations for setting aside LIT for periods when it falls below what is anticipated, noting it is not as stable as property taxes. Mr. Guerrettaz suggested implementing a buffer or a strategic plan; however, with lower max rates, a buffer may not be attainable.

Councilmember Dullum asked for clarification about the maximum rate of 1.2% being lowered to 0.7% in SB1, but the impact statement shows 0.5% and 1.2%. Mr. Guerrettaz explained that 0.5% is the county's current effective rate. Council member Dullum asked if the rate is lowered to 0.7%, would there be budget flexibility. Mr. Guerrettaz stated 0.5% does not include LIT supplemental distributions, but concurred there is a bit of room. Tippecanoe County ranks 79 out of 92 counties in terms of the current LIT rate. He believes it is highly likely the new legislation will pass. He stated that the five-year

Capital Improvement Plan (CIP) becomes critical if budget resources are needed because we wouldn't have much runway left for operations.

Councilmember Murray commented about a possible 0.1% tax increase of the correctional facility to generate approximately \$6.2M; suggesting transferring expenses from the General Fund to Public Safety for two years to allow temporary flexibility and relief of the General Fund. Mr. Guerrettaz stated that the increases in healthcare for inmates and operating expenses are increasing. Councilmember Basham asked about the impact on an employee's pay. The impact is \$100 per \$100,000 salary.


Commissioner Brown reminded the group this is not the first time we've been in a tight financial situation; it was tough in years 2008-2010. It will take council, commissioners, and department heads working together. Councilmember Vernon suggested leadership send a unified message and look at whether to fill vacant positions and whether departments are performing duties outside legal requirements.

In summary, Mr. Guerrettaz emphasized the importance of addressing both revenue and expenses, updating the Sustainability Plan, and 2027 budget planning with department heads.

Councilmember Murray moved to adjourn, second by Councilmember Dullum. Vice President Vernon adjourned the meeting. Commissioner Byers moved to adjourn, second by Vice President Murtaugh. President Brown adjourned the meeting.

**TIPPECANOE COUNTY BOARD OF
COMMISSIONERS**


Tracy A. Brown, President


Thomas P. Murtaugh, Vice-President


David S. Byers, Member

ATTEST:


Jennifer Weston, Auditor 03/02/2026

TIPPECANOE COUNTY COUNCIL

Jody Hamilton, President

Kathy Vernon, Vice President

John R. Basham II

Ben Carson

Lisa Dillum

Ben Murray

Barry Richard

ATTEST:

Jennifer Weston, Auditor 03/10/2026

TIPPECANOE COUNTY COUNCIL

MEETING MINUTES

Tuesday February 10, 2026

8:30 a.m.

Tippecanoe Room, Tippecanoe County Office Building
20 N 3rd Street, Lafayette, Indiana

Councilmembers present: President Jody Hamilton, Vice President Kathy Vernon, John Basham, Ben Carson, Lisa Dullum, Ben Murray, Barry Richard.

Others present: Attorney Doug Masson, Auditor Jennifer Weston, and Recording Secretary Teena Zachary.

I. Call to Order and Pledge of Allegiance

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

President Hamilton congratulated two county employees as recipients of awards given by the training organization Strategies for Youth. Law enforcement officer Lieutenant Brian Lowe received an award for Policing the Teen Brain and Youth Services Executive Director Rebecca Humphrey received an award for Visionary Youth Leadership.

II. Auditor's Financial Report- Jennifer Weston

The February 2026 Financial Statement shows the Beginning Net balance of \$879,352. There were no requests for appropriations for January and February. Auditor Weston clarified that Miscellaneous Expenditures are unappropriated funds to pay for special judges, prosecutors and the Indiana State Board of Accounts (SBOA) training that is not otherwise budgeted; the amount for 2026 so far is \$396, leaving a balance available for appropriation of \$878,956.

Auditor Weston noted the deposit for the Health First Indiana Fund 1161 of \$1.1M and the Clarks Hill loan distribution from the Rainy-Day Fund 1186 of \$333,334.

A revision was made to the January 13, 2026, meeting minutes from "motion to adjourn" to "motion to recess". She added that beginning in 2026, local governments are no longer required to advertise appropriations in a local newspaper; advertisements are available in the Indiana Gateway portal.

III. Treasurer's Report- Yadira Salazar

The month of January ended with a balance of \$191,068,950.36. The Month-End Total interest was \$620,511.78. The average interest rate was 3.78% and the weighted average interest rate was 3.74%.

The General Fund has received 54% of total interest earned for 2026, a slight decrease from 60% in January 2025, with 7.1 % collected of the projected revenue. Treasurer Salazar stated an official revision is unlikely, but a decrease of \$200,000 to \$300,000 is predicted by mid-year.

IV. Public Comment- None

V. Resolution 2026-05-CL – Distributing County Share Innkeepers Tax Funds

- Councilmember Vernon moved to approve Resolution 2026-05-CL as presented, second by Councilmember Murray.

President Hamilton stated the Placer.ai platform contract is for two years. The amount for year 1 is \$32,500; year 2 is \$35,250. Councilmember Murray requested an update of the project in January 2027.

President Hamilton asked if there were any additional questions or comments. Hearing none she called for the vote. Motion carried.

VI. Consent Agenda (Transfers & Renewal Grants)

- Councilmember Murray moved to approve the consent agenda and amended meeting minutes as presented, second by Councilmember Basham.

A. Approval of Minutes- from January 13, 2026.

B. DoIT – LIT Economic Development Fund 1112 Transfer

\$ 67,000 From Software To Machinery & Equip/General
Total Requested \$67,000

C. Highway – Cumulative Bridge Fund 1135 Transfer

\$30,000 From Bridges To Repairs & Maintenance Supplies/Street Materials
Total Requested \$30,000

D. Health – County Share of Opioid Fund 9330 Transfer

\$ 5,644 From Office Supplies To Rentals & Leases/Buildings & Property
\$ 2,573 From Other Supplies To Rentals & Leases/Buildings & Property
Total Requested \$8,217

VII. Additional Appropriations & Other Requests

A. Sheriff – Robert Goldsmith

1. Sheriff Sale Administration Fund 4009 Appropriation

\$20,000 Other Prof Svcs
Total Requested \$20,000

- Councilmember Murray moved to approve the appropriation as presented, second by Councilmember Vernon.

Chief Deputy Terry Ruley stated the funds are for SRI, Inc., which manages foreclosure sales and other real estate matters for the Sheriff's Department.

President Hamilton asked if there were any additional questions or comments. Hearing none she called for the vote. Motion carried.

2. Sheriff Unclaimed Fund 4141 Appropriation

\$ 300 Other Disbursements/Other
Total Requested \$300

- Councilmember Murray moved to approve the appropriation as presented, second by Councilmember Vernon.

Chief Deputy Terry Ruley stated the appropriation is to return seized assets from a 2024 criminal investigation that has been court ordered to be released and returned to the defendant.

President Hamilton asked if there were any additional questions or comments. Hearing none she called for the vote. Motion carried.

B. Commissioners – Tom Murtaugh

Area IV AACAP Fund 8668 Grant Appropriation

\$131,432 Other Prof Svcs
Total Requested \$131,432

- Councilmember Vernon moved to approve the appropriation as presented, second by Councilmember Murray.

Commissioner Murtaugh stated the funds provide rural transportation within Tippecanoe County and surrounding counties of the Area IV region.

President Hamilton asked if there were any additional questions or comments. Hearing none she called for the vote. Motion carried.

VIII. Committee Reports- Jennifer Weston

Auditor Weston reported that the three-year stipend program for certain law enforcement employees is currently in the third year. She suggested that the Public Safety Committee meet, as it had in 2023, to discuss continuation of the program.

IX. Unfinished Business- None

X. New Business- None

XI. Commissioner FYI-

Commissioner Murtaugh stated the tentative meeting of Department Heads will need to be rescheduled. He stated that a Doodle Poll was sent out to establish another date.

XII. Public Comment-

Frank Hannan, a Tippecanoe County resident, expressed his view that the cost of services to protect protesters, residents, and businesses is important information to taxpayers. He stated that residents of Lafayette and West Lafayette have publicly spoken at city council meetings to ascertain costs of the protests for both cities; they were told they would receive the information. He stated that another individual will be contacting the Purdue Police Department asking if any costs were incurred from the protests. He asked for any costs incurred from the protest event in January 2026 to be disclosed publicly. He stated there are large protests planned for March 2026 and July 2026 and hopes the Sheriff's Department plans accordingly.

Councilmember Basham asked if protesters are required to obtain permits or bonds for damage or costs incurred by the County and taxpayers. Commissioner's Assistant Paula Bennett stated there is a policy to obtain permission from county commissioners for events at the courthouse. She stated the surrounding courthouse grounds are considered public property so permits and bonds are not required. She stated events of 50 or more participants who spread into the upper areas of the courthouse lawn or structure would require an insurance bond.

Attorney Masson clarified that the Supreme Court's ruling on the forum would include sidewalks and streets. A limited forum would be an interior area that would be considered interfering with court operations.

XIII. Next Meeting – March 10, 2026

Councilmember Murray moved to adjourn the meeting, second by Councilmember Dullum.

TIPPECANOE COUNTY COUNCIL

Jody Hamilton, President

Kathy Vernon, Vice President

John R. Basham II

Ben Carson

Lisa Dullum

Ben Murray

Barry Richard

ATTEST:

Jennifer Weston, Auditor 03/10/2026

Minutes prepared by Teena Zachary, Recording Secretary

Date	Council Representative 1	Council Representative 2	Fund	Department	Account	Amount	Explanation of Request	Memo (Main)
3/10/2026	Lisa Dullum	Barry Richard	1000 - GENERAL	7010 - Circuit Court	2990 2990 - Other Supplies/Non-specified	2,295.03	Appropriation of Donation funds to the Court for spending	APPROPRIATION
3/10/2026	Barry Richard	Lisa Dullum	2507 - PROSECUTOR DRUG ENFORCEME	5910 - Prosecutor	2990 2990 - Other Supplies/Non-specified	5,500.00	Law enforcement expenses	APPROPRIATION
3/10/2026	Barry Richard	Lisa Dullum	2507 - PROSECUTOR DRUG ENFORCEME	5910 - Prosecutor	3190 3190 - Prof Svcs/Other	5,000.00	Law enforcement expenses	APPROPRIATION
3/10/2026	Vernon	Murray	9532 - CASA CAPACITY BLDG GRANT	7310 - CASA	2990 2990 - Other Supplies/Non-specified	3,000.00	CASA Capacity Grant Appropriating	GRANT APPROPRIATION
3/10/2026	Vernon	Murray	9532 - CASA CAPACITY BLDG GRANT	7310 - CASA	3210 3210 - Comm & Transp/Travel/Training	3,000.00	CASA Capacity Grant Appropriating	GRANT APPROPRIATION
3/10/2026	Vernon	Murray	9532 - CASA CAPACITY BLDG GRANT	7310 - CASA	3220 3220 - Comm & Transp/Communications	31,000.00	CASA Capacity Grant Appropriating	GRANT APPROPRIATION
3/10/2026	Vernon	Murray	9532 - CASA CAPACITY BLDG GRANT	7310 - CASA	2260 2260 - Oper Supplies/Signage	3,000.00	CASA Capacity Grant Appropriating	GRANT APPROPRIATION
3/10/2026	HAMILTON	BASHAM	1135 - CUMULATIVE BRIDGE	8010 - Highway	3120 3120 - Prof Svcs/Engineer & Architect	118,625.00	2026 CULVERT INVENTORY EXPENDITURES	APPROPRIATION
3/10/2026	HAMILTON	BASHAM	1169 - LOCAL ROAD AND STREET	8010 - Highway	2240 2240 - Oper Supplies/Snow Removal	100,000.00	SALT & SNOW PLOW EXPENDITURES FOR MATERIALS & WORK INCURRED IN 2025, BUT PAID IN 2026	APPROPRIATION
3/10/2026	HAMILTON	BASHAM	1169 - LOCAL ROAD AND STREET	8010 - Highway	3630 3630 - Rep & Maint/Roads & Streets	500,000.00	SALT & SNOW PLOW EXPENDITURES FOR MATERIALS & WORK INCURRED IN 2025, BUT PAID IN 2026	APPROPRIATION
3/10/2026	Murray	Carson	4118 - HEALTH DEPT DONATION	9010 - Health Department	2990 2990 - Other Supplies/Non-specified	4,000.00	FIMR Case Abstracting from surrounding counties. Community Baby Shower	APPROPRIATION
3/10/2026	Murray	Carson	4118 - HEALTH DEPT DONATION	9010 - Health Department	2250 2250 - Oper Supplies/Food	500.00	Safety in the Field Day Lunch Donation	APPROPRIATION
3/10/2026	Hamilton	Vernon	1237 - OPIOID RESTRICTED	1110 - Commissioners	3920 3920 - Other Disb/Grants & Cmnty Supp	250,000.00	Opioid Settlement Grants	APPROPRIATION
3/10/2026	Hamilton	Vernon	1238 - OPIOID UNRESTRICTED	1110 - Commissioners	3920 3920 - Other Disb/Grants & Cmnty Supp	450,000.00	Opioid Settlement Grants	APPROPRIATION