

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

**Pledge of Allegiance**

**Auditor's Financial Report**

**Treasurer's Report**

**Public Comment (Agenda Items)**

**Resolution 2026-05-CL - Distributing County Share Innkeepers Tax Funds**

**Consent Agenda (Transfers & Renewal Grants)**

**Approval of Minutes**

Regular Meeting - January 13, 2026

**DoIT - LIT Economic Development Fund 1112 Transfer**

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

**Highway - Cumulative Bridge Fund 1135 Transfer**

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

**Health - County Share of Opioid Fund 9330 Transfer**

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

**Additional Appropriations & Other Requests**

**Sheriff - Robert Goldsmith**

Sheriff Sale Administration Fund 4009 Appropriation	
Other Prof Svcs	\$ 20,000
<i>Total Requested</i>	<i>\$ 20,000</i>
Sheriff Unclaimed Fund 4141 Appropriation	
Other Disbursements/Other	\$ 300
<i>Total Requested</i>	<i>\$ 300</i>

**Commissioners - Paula or Commissioner**

Area IV AACAP Fund 8668 Grant Appropriation	
Other Prof Svcs	\$ 131,432
<i>Total Requested</i>	<i>\$ 131,432</i>

**Committee Reports**

**Unfinished Business**

**New Business**

**Commissioner FYI**

**Public Comment**

**Next Meeting**

March 10, 2026

**Financial Statement**

*February 2025*

Cash Balance (01/01/2026)		General Fund
		\$18,734,718
Add: 2026 Projected Micellaneous Revenue (1782 Notice)		\$32,945,977
Add: 2026 DLGF Property Tax Levy (1782 Notice)	\$35,073,274 @ 97.5%	\$34,196,400
Less: Estimated Circuit Breaker Credits (1782 Notice)		\$2,451,000
Total Funds Available		\$83,426,095
Less: Encumbrances (2025 Budget Carryover)		\$549,443
Less: Requested 2026 Budget (DLGF Budget Order)	\$73,572,369 @ 97.0%	\$70,997,300
Less: Council Approved Minimum Balance (Res 2025-19-CL)		\$11,000,000
<b>Beginning Net Balance</b>		<b>\$879,352</b>

Less:	Appropriations	Reductions	Request (net)	Granted
January	\$0	\$0	\$0	\$0
February	\$0	\$0	\$0	
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
Total	\$0	\$0	\$0	\$0

Less: Miscellaneous Expenditures (year to date) \$396

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**Available for Appropriation \$878,956**

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# County General Revenue Report

2026 Budget      Jan 2026 Receipts      Through 01/31/2026      2026 Rec'd

8.3% 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	\$1,186,718.08	7.4%
0120	Other Taxes / Misc	\$2,500	\$576.96	\$576.96	23.1%
0122	Alcoholic Beverage Excise Tax	\$12,000	\$5,940.00	\$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	\$1,193,235.04	\$1,193,235.04	2.3%

## 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	\$200.00	\$200.00	0.0%
0290	State & Local Reimbursements	\$0	\$0.00	\$0.00	
0291	State/Local Public Safety (PD Commission)	\$1,340,000	\$395,715.61	\$395,715.61	29.5%
0292	IV-D Prosecutor (State)	\$23,000	\$0.00	\$0.00	0.0%
0295	Economic Development	\$110,000	\$35,722.15	\$35,722.15	32.5%
0299	Exam of Records Reimbursement	\$0	\$0.00	\$0.00	
	Total Intergovernmental	\$3,305,359	\$431,637.76	\$431,637.76	13.1%

## Licenses & Permits:

0301	Building Commission / Permits	\$500,000	\$16,163.92	\$16,163.92	3.2%
0302	Area Plan	\$196,697	\$9,690.00	\$9,690.00	4.9%
0304	Mobile Home Permit Fees	\$2,000	\$200.00	\$200.00	10.0%
0320	Health Department Permits	\$30,000	\$1,950.00	\$1,950.00	6.5%
0321	Health Dept / Septic Permits	\$21,000	\$850.00	\$850.00	4.0%
0322	Health Dept / Food Permits	\$250,000	\$24,362.50	\$24,362.50	9.7%
	Total Licenses & Permits	\$999,697	\$53,216.42	\$53,216.42	5.3%

## Charges for Services:

0401	Auditor	\$600	\$350.00	\$350.00	58.3%
0402	Treasurer (Demand,TS,Dup Bills,NSF)	\$6,800	\$27.50	\$27.50	0.4%
0403	County Recorder	\$300,000	\$29,047.00	\$29,047.00	9.7%
0404	County Surveyor	\$1,500	\$0.00	\$0.00	0.0%
0410	County Sheriff / Misc Receipts	\$350,000	\$10,002.34	\$10,002.34	2.9%
0411	Sheriff-Inmate House	\$1,000,000	\$156,240.00	\$156,240.00	15.6%
0412	Juvenile Detention Reimbursement	\$17,000	\$578.05	\$578.05	3.4%
0413	Probation	\$268,000	\$8,129.89	\$8,129.89	3.0%
0420	Health Department (vital records,vax)	\$502,500	\$26,575.58	\$26,575.58	5.3%
0421	Tippecanoe Villa	\$1,132,892	\$24,547.00	\$24,547.00	2.2%

<b>County General Revenue Report</b>	<b>2026 Budget</b>	<b>Jan 2026 Receipts</b>	<b>Through 01/31/2026</b>	<b>2026 Rec'd</b>
0422 Cary Home	\$2,177,500	\$315,576.30	\$315,576.30	14.5%
0423 Coroner	\$32,000	\$4,650.00	\$4,650.00	14.5%
0441 Park Property / Rental	\$60,876	\$300.00	\$300.00	0.5%
0442 Fairgrounds / Rental	\$375,000	\$27,705.00	\$27,705.00	7.4%
0490 Charges for Services / Miscellaneous	\$4,000	\$0.00	\$0.00	0.0%
0491 Copy Fees	\$645	\$100.00	\$100.00	15.5%
0492 Rentals	\$6,000	\$0.00	\$0.00	0.0%
Total Charges for Services	\$6,240,813	\$603,828.66	\$603,828.66	9.7%
<b><u>Fines &amp; Forfeitures:</u></b>				
0510 Fines & Forfeitures / General	\$20,000	\$1,437.99	\$1,437.99	7.2%
0511 Court Fines	\$800,000	\$41,928.34	\$41,928.34	5.2%
0512 West Lafayette Court Fines	\$500	\$52.00	\$52.00	10.4%
0522 Health Department	\$0	\$0.00	\$0.00	
Total Fines & Forefeitures	\$820,500	\$43,418.33	\$43,418.33	5.3%
<b><u>Other Receipts:</u></b>				
0660 Interest Earnings	\$4,713,800	\$509,764.11	\$509,764.11	10.8%
0670 Other Financial Services / Misc	\$10,000	\$12,712.72	\$12,712.72	127.1%
0672 Other Rcpts/Donations & Gifts	\$1,000	\$0.00	\$0.00	
Total Other Receipts	\$4,723,800	\$522,476.83	\$522,476.83	11.1%
<b><u>Other Financial Sources</u></b>				
0730 Rebate & Refunds	\$10,000	\$678.03	\$678.03	6.8%
0731 Tax Refunds & Reimbursements	\$0	\$0.00	\$0.00	
0740 Sale of County Property	\$750	\$152.25	\$152.25	20.3%
0761 Reimbursements / Internal Refunds	\$50,000	\$0.00	\$0.00	0.0%
0991 Unclaimed Surplus	\$0	\$0.00	\$0.00	
Total Other Financial Services	\$60,750	\$830.28	\$830.28	1.4%
<b>General Fund Revenue</b>	<b>\$67,641,519</b>	<b>\$2,848,643.32</b>	<b>\$2,848,643.32</b>	<b>4.2%</b>
<b>Compared to Prior Year (2025)</b>	<b>\$67,006,112</b>	<b>\$2,847,806.62</b>	<b>\$2,847,806.62</b>	<b>4.3%</b>

**NS4G GL Summary Trial Balance 0000-0000 (Cash)**  
**Statement of Cash Receipts and Disbursements**  
**Accounting Period: 01/2026**

Fund		1/1/2026 Beginning Balance	January Receipts	January Disbursements	1/31/2026 Ending Balance	Min Balance
1000	GENERAL	18,734,718.06	29,017,077.66	32,396,234.31	15,355,561.41	11,000,000
1101	ACCIDENT REPORT	98,382.15	2,135.55	0.00	100,517.70	
1108	BID DEPOSITS AND BONDS HOLDING	525,056.07	7,740.00	6,900.00	525,896.07	
1111	CAMPAIGN FINANCE ENFORCE-CNTY	1,610.00	550.00	0.00	2,160.00	
1112	LIT ECONOMIC DEVELOPMENT	20,480,959.91	1,062,474.26	281,979.57	21,261,454.60	5,000,000
1116	CITY AND TOWN COURT COSTS	3,063.82	3,405.09	0.00	6,468.91	
1119	CLERK'S RECORDS PERPETUATION	366,897.80	10,007.99	9,891.04	367,014.75	
1122	COMMUNITY CORRECTIONS	1,012,355.95	256,596.28	267,265.72	1,001,686.51	
1123	CC DOC COMMUNITY TRANSITIONS	238,342.09	10,975.00	0.00	249,317.09	
1131	SALES DISCLOSURE-COUNTY SHARE	59,201.02	3,641.71	0.00	62,842.73	
1135	CUMULATIVE BRIDGE	7,936,893.11	29,712.79	227,152.32	7,739,453.58	200,000
1138	CUMULATIVE CAPITAL DEVELOPMENT	2,913,101.22	19,104.76	523,444.14	2,408,761.84	500,000
1143	CUMULATIVE VOTING SYSTEM	610,000.00	0.00	0.00	610,000.00	
1148	DRUG FREE COMMUNITY	169,102.73	9,555.97	0.00	178,658.70	
1150	ELECTRONIC MAP GENERATION	40,399.92	0.00	0.00	40,399.92	
1152	LOCAL EMERGENCY PLAN/RTK	36,887.42	180.85	125.31	36,942.96	
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	2,724,920.60	8,554.50	0.00	2,733,475.10	
1159	COUNTY HEALTH FUND	18,954.13	1,087.50	2,102.28	17,939.35	
1160	IDENTIFICATION SECURITY PROTEC	83,019.73	1,910.00	0.00	84,929.73	
1161	HEALTH FIRST INDIANA	3,470,526.04	1,104,027.71	102,560.52	4,471,993.23	
1166	LANDFILL CLOSURE AND POST CLOS	1,793,080.28	5,909.79	0.00	1,798,990.07	
1168	LOCAL HEALTH MAINTENANCE	2,000.00	0.00	0.00	2,000.00	
1169	LOCAL ROAD AND STREET	1,746,357.69	208,557.21	306,947.08	1,647,967.82	
1170	LIT PUBLIC SAFETY-COUNTY SHARE	9,083,040.24	436,858.32	516,994.83	9,002,903.73	1,500,000
1171	MAJOR BRIDGE	7,231,013.82	0.00	0.00	7,231,013.82	
1173	MOTOR VEHICLE HWY RESTRICTED	2,579,085.51	267,719.72	16,290.26	2,830,514.97	
1175	MISDEMEANANT	235,398.38	0.00	1,670.49	233,727.89	
1176	MOTOR VEHICLE HIGHWAY	6,376,821.20	299,063.02	340,651.90	6,335,232.32	700,000
1177	OMITTED PROPERTY AUDITS	422,910.15	0.00	0.00	422,910.15	
1178	PARK NONREVERTING CAPITAL	250,834.79	1,229.80	0.00	252,064.59	
1181	PLAT BOOK	85,686.35	4,160.00	6,355.37	83,490.98	
1186	RAINY DAY	7,690,560.05	0.00	333,334.00	7,357,226.05	7,000,000
1189	RECORDER RECORDS PERPETUATION	1,016,565.08	37,313.85	80,091.83	973,787.10	
1193	SHERIFF'S PENSION TRUST	175,117.11	7,493.00	0.00	182,610.11	
1200	SUPPLEMENTAL PUBLIC DEFENDER	395,733.60	4,112.00	0.00	399,845.60	
1201	SURPLUS TAX	681,622.12	0.00	44,326.31	637,295.81	
1202	SURVEYOR'S CORNER PERPETUATION	219,482.57	9,950.00	9,054.76	220,377.81	
1203	TAX SALE FEES	10,549.18	0.00	0.00	10,549.18	
1204	TAX SALE REDEMPTION	2,391.82	44,121.47	46,476.38	36.91	
1205	TAX SALE SURPLUS	1,457,373.15	115,208.92	249,767.82	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	154,393.27	0.00	6,522.15	147,871.12	
1216	AUDITORS INELIGIBLE DEDUCTIONS	185,545.46	0.00	898.89	184,646.57	
1217	COUNTY ELECTED OFFICIALS TRAIN	200,270.86	1,910.00	0.00	202,180.86	
1220	COUNTY OFFENDER TRANSPORTATION	6,470.00	125.00	0.00	6,595.00	
1222	STATEWIDE 911	6,608,497.12	154,471.36	53,336.35	6,709,632.13	350,000
1224	REASSESSMENT	778,828.29	3,818.47	23,671.77	758,974.99	50,000
1229	LOIT SPECIAL DISTRIBUTION	0.63	0.00	0.00	0.63	
1237	OPIOID RESTRICTED	252,443.98	0.00	0.00	252,443.98	
1238	OPIOID UNRESTRICTED	567,055.09	0.00	36,269.14	530,785.95	
2000	ADULT PROBATION ADMINISTRATIVE	352,453.81	14,638.16	24,440.72	342,651.25	
2200	ALTERNATIVE DISPUTE RESOLUTION	21,584.16	1,120.00	1,294.70	21,409.46	
2503	FEDERAL DRUG FORFEITURES	3.56	0.02	0.00	3.58	
2507	PROSECUTOR DRUG ENFORCEMENT	68,008.45	2,625.00	466.09	70,167.36	
2546	TIPPCO HAZMAT	20,479.37	0.00	929.72	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	272,511.25	9,823.00	14,058.95	268,275.30	
2561	USER FEE/INFRACTION DIVERSION	133,833.78	3,850.00	0.00	137,683.78	
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: 01/2026**

Fund		1/1/2026 Beginning Balance	January Receipts	January Disbursements	1/31/2026 Ending Balance	Min Balance
2573	ANIMAL CONTROL	17,275.80	1,125.00	0.00	18,400.80	
2574	USER FEE/SHERIFF FALSE ALARM	8,764.22	300.00	0.00	9,064.22	
2575	USER FEE/SHERIFF CONT ED	6,183.79	0.00	0.00	6,183.79	
2576	USER FEE/LAW ENFORCEMENT CONT	155,657.60	2,451.01	0.00	158,108.61	
2579	USER FEE/SHERIFF FIREARM DESTR	1,850.00	0.00	0.00	1,850.00	
2580	COURT SERVICES SUBSTANCE ABUSE	174,394.92	8,305.00	10,621.19	172,078.73	
2581	COURT SERVICES VIOLENCE IN COM	27,896.95	0.00	0.00	27,896.95	
2583	JUVENILE DRUG COURT	3,017.63	0.00	0.00	3,017.63	
2584	JURY PAY	76,365.72	6,148.93	3,050.00	79,464.65	
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	27,924.22	773.00	481.26	28,215.96	
2599	USER FEE/ECON DEV WIND ENERGY	1,000.00	0.00	0.00	1,000.00	
2700	DRAINAGE MAINTENANCE	4,928,258.19	19,475.50	0.00	4,947,733.69	
4009	SHERIFF SALE ADMINISTRATION	209,275.00	1,500.00	0.00	210,775.00	
4012	K-9 SUPPORT	3,379.32	0.00	0.00	3,379.32	
4013	RECYCLING	49,570.19	787.11	0.00	50,357.30	
4017	PARKING FACILITY OPERATING	698,238.42	14,526.13	1,652.19	711,112.36	
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	0.00	0.00	24,510.29	
4121	CASA DONATION	54,642.21	1,257.37	523.53	55,376.05	
4124	COMMUNITY CORRECTIONS DONATION	4,560.39	0.00	0.00	4,560.39	
4125	PARK DONATION	20,100.32	357.50	1,278.41	19,179.41	
4126	NATURALIST PROGRAM GIFT	99,794.66	489.28	0.00	100,283.94	
4127	SHERIFF DONATION	2,637.73	0.00	0.00	2,637.73	
4128	PHASE II STORM WATER DONATION	19,142.13	0.00	0.00	19,142.13	
4129	VILLA DONATION	1,077.47	0.00	0.00	1,077.47	
4130	CARY HOME DONATION	23,770.86	0.00	244.95	23,525.91	
4137	WIC DONATION	3,762.94	0.00	0.00	3,762.94	
4141	SHERIFF UNCLAIMED	64,250.95	12,514.16	0.00	76,765.11	
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	25,108.20	82.80	0.00	25,191.00	
4267	LAW ENFORCEMENT WARRANT II	125,582.14	414.14	0.00	125,996.28	
4505	TIF CAPITAL PROJECTS/SOUTHEAST	11,891,869.39	58,303.86	37,761.25	11,912,412.00	
4540	HEARTLAND TIF COUNTY	339,615.70	0.00	0.00	339,615.70	
4621	PUBLIC SAFETY LEASE (BOT)	199,759.61	0.00	656,226.00	(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	5,316,523.07	1,325,512.81	847,271.16	5,794,764.72	500,000
4711	PUBLIC OFFICIALS SELF INSURANC	367,294.56	1,800.78	1,560.00	367,535.34	
4712	COMMISSIONERS SELF INSURANCE	899,786.97	4,411.51	10,712.27	893,486.21	
4713	HIGHWAY SELF INSURANCE	89,077.68	436.73	0.00	89,514.41	
4714	SHERIFF SELF INSURANCE	426,106.95	2,089.13	3,663.50	424,532.58	
4715	INMATE MEDICAL	6,225.10	0.00	0.00	6,225.10	
4716	FLEX BENEFITS	368,839.38	93,578.26	142,317.33	320,100.31	
4717	LONG TERM DISABILITY	30,406.50	14,136.10	0.00	44,542.60	
4718	CO SELF WORKER'S COMPENSATION	1,397,632.90	86,941.57	4,501.96	1,480,072.51	
4719	INMATE MEDICAL COPAY	974.86	80.24	0.00	1,055.10	
4803	PROJECT/DUST CONTROL	7,073.25	0.00	0.00	7,073.25	
4804	PROJECT/HWY ESCROW	99,604.21	328.28	0.00	99,932.49	
4805	COUNTY SHARE SURTAX	2,403,702.48	699,686.46	31,717.78	3,071,671.16	
4806	COUNTY SHARE WHEEL TAX	199,846.49	3,266.67	0.00	203,113.16	
4818	CONSTRUCTION FG 2018 LIT REV	46.13	45.82	0.00	91.95	
4833	PROJECT/WABASH RIVER HYDROLOGY	10,143.27	49.73	0.00	10,193.00	
4880	PROJECT (REVOLVING)	12,304,547.98	60,327.15	7,000.00	12,357,875.13	
4890	PROJECT/F-LAKE DETENTION	324,577.57	1,591.35	0.00	326,168.92	
4891	PROJECT/BERLOVITZ DETENTION	10,109.88	49.57	0.00	10,159.45	
4892	PROJECT/GREAT LAKES	199,760.92	979.39	0.00	200,740.31	
4893	PROJECT/A ROSS DETENTION	25,909.29	127.03	0.00	26,036.32	

**NS4G GL Summary Trial Balance 0000-0000 (Cash)**  
**Statement of Cash Receipts and Disbursements**  
**Accounting Period: 01/2026**

Fund		1/1/2026 Beginning Balance	January Receipts	January Disbursements	1/31/2026 Ending Balance	Min Balance
4897	PROJECT/PHASE II STORMWATER	635,659.60	8,422.53	0.00	644,082.13	
4920	COUNTY SHARE INNKEEPER'S TAX	1,079,085.88	292,015.13	125,000.00	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	68,468.54	48,647.32	108,470.41	8,645.45	
4986	LOCAL INCOME TAX RAINY DAY	824,011.00	0.00	0.00	824,011.00	
5100	PAYROLL CLEARING	32,664.40	3,738,168.31	3,729,118.25	41,714.46	
5901	RETAINAGE - TYLER CLT	3,690.00	0.00	0.00	3,690.00	
5950	FRANCIS POWERS TRUST	5,837.10	0.00	0.00	5,837.10	
5980	BATTLE GROUND FENCE	3,516.88	17.24	0.00	3,534.12	
5984	PARKS TAX COLLECTIONS	130.38	0.00	33.75	96.63	
6000	SETTLEMENT	(362,354.93)	29,332.40	26,399.21	(359,421.74)	
6021	WHEEL TAX	6,930.19	14,724.31	6,930.19	14,724.31	
6022	SUR TAX	211,483.52	154,036.36	211,483.52	154,036.36	
6203	LIT-PROPERTY TAX RELIEF	1,391,900.99	737,298.25	0.00	2,129,199.24	
7101	STATE FINES & FORFEITURES	19,838.63	1,438.50	0.00	21,277.13	
7102	INFRACTION JUDGMENTS	16,424.92	15,540.83	0.00	31,965.75	
7104	SPECIAL DEATH BENEFIT	850.00	1,000.00	0.00	1,850.00	
7106	CORONER CONTINUING EDUCATION	1,964.25	1,073.25	0.00	3,037.50	
7107	INTERSTATE COMPACT-STATE SHARE	125.00	125.00	0.00	250.00	
7108	MORTGAGE RECORDING FEE ST SHAR	935.00	1,292.50	0.00	2,227.50	
7301	EDUCATION PLATE FEES AGENCY	131.25	56.25	131.25	56.25	
7304	INNKEEPERS TAX COLLECTIONS	1,327,341.52	0.00	1,327,341.52	0.00	
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	(2,430.00)	0.00	13,320.00	(15,750.00)	
8173	COMMUNITY COORDINATION GRANT	8,708.59	0.00	2,691.26	6,017.33	
8181	BULLET PROOF VEST GRANT	1,586.01	0.00	0.00	1,586.01	
8209	COPS HIRING PROGRAM	(178,499.77)	0.00	35,256.32	(213,756.09)	
8271	PROSECUTOR ICJI HTCUI	(23.69)	0.00	0.00	(23.69)	
8272	PROSECUTOR ICJI VOCA	(57,448.24)	0.00	22,670.36	(80,118.60)	
8331	PREA PRISON RAPE ELIMINATE ACT	0.11	0.00	0.00	0.11	
8332	CONTINGENCY MANAGEMENT IMPLME	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	0.00	(0.03)	
8463	STD PREVENTION GRANT	(36,320.43)	0.00	17,872.64	(54,193.07)	
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	(31,850.15)	0.00	187.44	(32,037.59)	
8482	HIV PREVENTION HEALTH PROGRAM	(4,749.05)	0.00	1,301.53	(6,050.58)	
8483	QUICK RESPONSE TEAM	3,878.98	0.00	0.00	3,878.98	
8485	WORKFORCE CoAg	627,017.45	0.00	8,663.15	618,354.30	
8488	COVID-19 OPERATION VACCINATION	0.04	0.00	0.00	0.04	
8507	CASA ICJI VOCA	(48,304.06)	0.00	23,443.47	(71,747.53)	
8634	COURT IMPROVEMENT PROJECT	194.91	0.00	9,600.00	(9,405.09)	
8637	SUP 3 NCJFCJ GRANT	(1,026.90)	0.00	0.00	(1,026.90)	
8665	COMPREHEN OPIOID ABUSE PROGRAM	107,710.69	0.00	7,995.19	99,715.50	
8726	D-4 EMERGENCY DEPLOYMENT	(2,754.13)	0.00	0.00	(2,754.13)	
8880	WIC	(347,408.79)	88,288.69	125,919.96	(385,040.06)	
8882	WIC PEER COUNSELOR	(26,003.54)	5,888.16	9,788.04	(29,903.42)	
8891	93.658 TITLE IV-E PUB DEF REIM	91,958.50	7,726.32	0.00	99,684.82	
8895	93.563 TITLE IV-D INCENTIVE	113,360.32	555.79	7,663.83	106,252.28	
8897	93.563 PROSECUTOR IV-D INCENTI	221,805.58	1,087.48	253.92	222,639.14	
8899	93.563 CLERK IV-D INCENTIVE-PO	157,101.19	770.24	8,996.56	148,874.87	
8950	AMER RESCUE PLAN ACT-CSLFRF	14,329,234.20	0.00	38,242.50	14,290,991.70	
8960	WRG RAISE	(32,279.93)	0.00	17,194.36	(49,474.29)	
9107	CASAs FOR KIDS	47,323.63	0.00	0.00	47,323.63	
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: 01/2026**

<b>Fund</b>		<b>1/1/2026 Beginning Balance</b>	<b>January Receipts</b>	<b>January Disbursements</b>	<b>1/31/2026 Ending Balance</b>	<b>Min Balance</b>
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	(9,156.87)	0.00	10,717.94	(19,874.81)	
9170	VACCINE REIMBURSEMENT	418,022.30	0.00	134.05	417,888.25	
9171	SYRINGE SVCS - THFGI	10,314.55	7,500.00	0.00	17,814.55	
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	12,251.78	5,312.50	1,813.44	15,750.84	
9218	CC DOC ADULT GRANT	91,597.08	16.74	52,945.86	38,667.96	
9219	CC DOC ADULT GRANT	240,993.49	407,432.40	98,058.55	550,367.34	
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 / HTCJ GRANT	126,433.88	0.00	10,380.00	116,053.88	
9301	OPIOID SETTLEMENT MATCH	(66,641.01)	6,872.46	6,488.50	(66,257.05)	
9330	COUNTY SHARE OF OPIOID	(16,016.20)	5,035.14	2,305.68	(13,286.74)	
9512	DOC PROBATION GRANT	5,949.12	0.00	2,500.00	3,449.12	
9513	DOC PROBATION GRANT	702.68	27,938.22	9,923.76	18,717.14	
9532	CASA CAPACITY BLDG GRANT	18,092.32	0.00	0.00	18,092.32	
9535	VETERANS TREATMENT	26,877.93	0.00	0.00	26,877.93	
9549	COURT INTERPRETER IN SUPR CT	(5,580.12)	5,707.80	47.52	80.16	
9623	FAMILY COURT GRANT	140.00	0.00	0.00	140.00	
9631	TAGS VASIA GRANT	37,000.00	0.00	0.00	37,000.00	
9641	JUV ALT DOC GRANT	644.96	0.00	0.00	644.96	
9643	JUV ALT DOC GRANT	58,439.84	16,977.31	25,548.24	49,868.91	
9710	BEHAVIORAL HEALTH COMPETITIVE	(38,350.00)	31,750.00	10,250.00	(16,850.00)	
9711	JUVENILE COMMUNITY ALTERNATIVE	(2,400.00)	0.00	1,000.00	(3,400.00)	
<b>Grand Total</b>		<b>182,032,784.05</b>	<b>47,221,520.69</b>	<b>49,761,331.75</b>	<b>179,492,972.99</b>	<b>29,800,000</b>

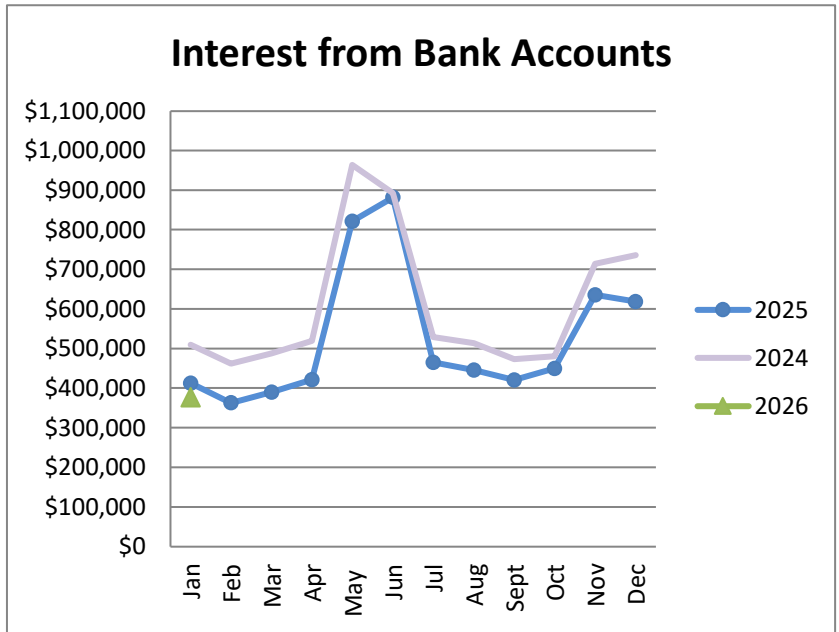
## Account Balances and Interest Rates

### January 2026

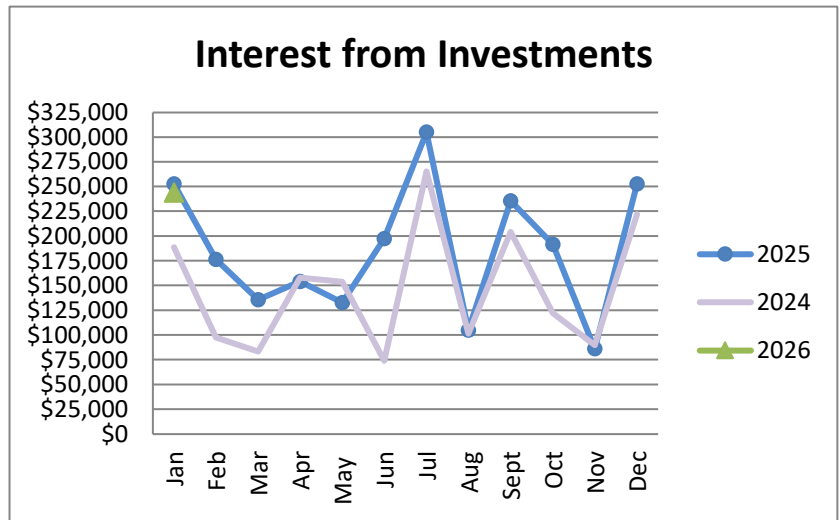
	<u>Account Balance</u>	<u>Rate</u>	<u>Interest</u>
<b><u>1st Source Bank</u></b>			
Business Checking	\$5,865,777.83	3.72%	\$18,446.00
<b><u>Centier Bank</u></b>			
Comm NOW Checking	\$10,042,336.60	3.76%	\$33,276.87
<b><u>First Farmers Bank &amp; Trust</u></b>			
Business Checking	\$1,002,783.08		\$0.12
<b><u>Staley Credit Union</u></b>			
Business Share	\$116.74		\$0.00
<b><u>First Merchants</u></b>			
Savings	\$60,035,498.23	3.80%	\$216,530.40
Primary/sweep	\$4,292,002.30	3.80%	\$9,309.03
Flex Benefits	\$240,152.84	3.80%	\$901.16
Claims/sweep	\$4,250,847.85	3.25%	\$10,874.51
Cumulative Bridge	\$7,741,101.02	3.80%	\$20,524.02
Local Road & Street	\$1,653,746.11	3.80%	\$5,778.29
Drain Maintenance	\$4,963,128.00	3.80%	\$15,394.31
Gen Drain Maint	\$2,741,887.72	3.80%	\$8,412.62
Hwy Escrow	\$100,255.01	3.80%	\$322.52
MVH	\$9,406,984.57	3.80%	\$29,588.13
2018 Bonds/Fairgrounds	\$134.08	3.80%	\$42.13
Online Pymts	\$88,111.79	3.80%	\$920.32
Law Enforcement Warrant	\$151,675.48	3.80%	\$488.20
Landfill Closure	\$1,804,796.12	3.80%	\$5,806.05
First Merchants Total	\$97,470,321.12		\$324,891.69
<i>Note: Claims Balance does not include Outstanding checks</i>			
Average Interest Rate		3.78%	
This Month (Weighted Average Rate)	\$114,381,335.37	3.74%	
Last Month (Weighted Average Rate)	\$203,791,002.28	4.03%	
<b><u>1st Source Bank</u></b>			
Investments	\$6,006,217.93		\$55.29
<b><u>Stifel</u></b>			
High Balance	\$29,147,620.67		\$216,137.82
<b><u>Cambridge/TWM</u></b>			
High Balance	\$14,105,375.00		\$0.00
<b><u>Multi-Bank Securities</u></b>			
Investments	\$27,358,401.39		\$27,703.99
First Farmers - 24 mo CD (Francis Powers Trust)	\$70,000.00		\$0.00
<b>Month-End Totals</b>	<b>\$191,068,950.36</b>		<b>\$620,511.78</b>

## Year Over Year Comparison - Sources of Monthly Interest Earnings

Bank Accounts			
	2026	2025	2024
Jan	376,614.68	412,720.79	509,305.86
Feb		362,696.20	461,902.25
Mar		389,753.29	487,176.52
Apr		421,040.17	518,802.79
May		821,094.88	963,965.20
Jun		881,802.19	892,413.50
Jul		465,166.90	528,983.75
Aug		445,347.55	513,106.91
Sept		420,869.02	473,172.47
Oct		449,302.19	480,218.81
Nov		635,283.88	713,810.54
Dec		618,346.27	735,703.45
Totals	376,614.68	6,323,423.33	7,278,562.05



Investments			
	2026	2025	2024
Jan	243,897.10	252,716.00	188,665.28
Feb		176,271.44	97,380.36
Mar		135,534.65	83,125.77
Apr		153,955.59	157,845.64
May		132,730.86	153,736.33
Jun		197,383.77	73,980.61
Jul		304,984.21	265,515.92
Aug		104,995.78	101,311.19
Sept		235,514.72	204,149.59
Oct		191,641.21	121,856.49
Nov		86,075.94	89,623.96
Dec		252,623.34	221,997.61
Totals	243,897.10	2,224,427.51	1,759,188.75



Grand	620,511.78	8,547,850.84	9,037,750.80
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## 2026 Tippecanoe County Treasurer Interest Summary

FUND NAME	JAN	TOTAL	% of total
1000 - GENERAL	334,719.11	334,719.11	53.94%
1112 - CREDIT COUNTY SHARE	70,372.09	70,372.09	11.34%
* 1135 - CUMULATIVE BRIDGE	20,524.02	20,524.02	3.3%
1138 - CUMULATIVE CAPITAL DEVELOPMENT	7,972.63	7,972.63	1.28%
1152 - LOCAL EMERGENCY PLAN/RTK	122.28	122.28	0.0%
* 1158 - GENERAL DRAIN IMPROVEMENT	8,412.62	8,412.62	1.4%
* 1166 - LANDFILL CLOSURE AND POST CLOS	5,806.05	5,806.05	0.9%
* 1169 - LOCAL ROAD AND STREET	5,778.29	5,778.29	0.9%
* 1176 - MOTOR VEHICLE HIGHWAY	29,588.13	29,588.13	4.8%
1178 - PARK NONREVERTING CAPITAL	834.29	834.29	0.1%
1222 - STATEWIDE 911	22,207.83	22,207.83	3.6%
1224 - REASSESSMENT	2,512.09	2,512.09	0.4%
2503 - FEDERAL DRUG FORFEITURES	0.01	0.01	0.0%
* 2700 - DRAINAGE MAINTENANCE	15,394.31	15,394.31	2.5%
4017 - PARKING FACILITY OPERATING	2,353.67	2,353.67	0.4%
* 4126 - NATURALIST PROGRAM GIFT	331.92	331.92	0.1%
4266 - LAW ENFORCEMENT WARRANT	81.34	81.34	0.0%
4267 - LAW ENFORCEMENT WARRANT II	406.86	406.86	0.1%
4505 - TIF CAPITAL PROJECTS/SOUTHEAST	39,428.22	39,428.22	6.4%
4710 - COUNTY SELF INSURANCE	0.00	0.00	0.0%
4711 - PUBLIC OFFICIALS SELF INSURANCE	1,216.48	1,216.48	0.2%
4712 - COMMISSIONERS SELF INSURANCE	2,957.30	2,957.30	0.5%
4713 - HIGHWAY SELF INSURANCE	296.28	296.28	0.0%
4714 - SHERIFF SELF INSURANCE	1,405.14	1,405.14	0.2%
* 4716 - FLEX BENEFIT	901.16	901.16	0.1%
* 4804 - PROJECT/HWY ESCROW	322.52	322.52	0.1%
* 4818 - CONSTRUCTION 2018 LIT REV	42.13	42.13	0.0%
4833 - PROJECT/WABASH RIVER HYDROLOGY	33.74	33.74	0.0%
4880 - PROJECT (REVOLVING)	40,902.63	40,902.63	6.6%
4890 - PROJECT/F-LAKE DETENTION	1,079.57	1,079.57	0.2%
4891 - PROJECT/BERLOVITZ DETENTION	33.63	33.63	0.0%
4892 - PROJECT/GREAT LAKES	664.42	664.42	0.1%
4893 - PROJECT/A ROSS DETENTION	86.18	86.18	0.0%
4897 - PROJECT/PHASE II STORMWATER	2,131.81	2,131.81	0.3%
5980 - BATTLE GROUND FENCE	11.70	11.70	0.0%
8895 - 93.563 TITLE IV-D INCENTIVE	351.68	351.68	0.1%
8897 - 93.563 PROSECUTOR IV-D INCENTIVE	736.90	736.90	0.1%
8899 - 93.563 CLERK IV-D INCENTIVE-PO	492.75	492.75	0.1%
8950 - AMER RESCUE PLAN ACT-CSLFRF	0.00	0.00	0.0%
<b>TOTAL</b>	<b>620,511.78</b>	<b>620,511.78</b>	<b>100.0%</b>

\* Fund has its own bank account which retains the interest earned

## 2026 Tippecanoe County Treasurer Interest Summary

	JAN	TOTAL
Average Interest Rate	3.78%	
Weighted Avg Interest Rate	3.74%	

Current Year Actual - Total	620,511.78	620,511.78
Last Year Actual - Same Time Period	665,436.79	665,436.79
Change from Last Year	(44,925.01)	(44,925.01)

Current Year Actual - General Fund	334,719.11	334,719.11
Last Year Actual - Same Time Period	388,637.07	388,637.07
Change from Last Year	(53,917.96)	(53,917.96)

General Fund Monthly Budget Allocation	391,666.67
General Fund Over/(Under) Budget	(56,947.56)
% of Year Lapsed	8.3%
% of Original Forecasted Budget (\$4,700,000)	7.1%

**TIPPECANOE COUNTY COUNCIL**  
**RESOLUTION 2026-05-CL**  
**RESOLUTION DISTRIBUTING COUNTY SHARE INNKEEPERS TAX FUNDS**  
**Visit Lafayette – West Lafayette**  
**Placer.ai Assistance**

WHEREAS, IC 6-9-7-7(b)(7) provides that twenty percent (20%) of Tippecanoe County’s innkeeper’s tax revenues “shall be distributed as determined by the county fiscal body;” and

WHEREAS, the Tippecanoe County Board of Commissioners adopted Resolution 2021-21-CM establishing the County Share Innkeeper’s Tax Fund (“Fund”) for deposit of such funds; and

WHEREAS, for the year 2026 and 2027, the County Council wishes to distribute a portion of said funds to Greater Lafayette Convention and Visitors Bureau (d/b/a Visit Lafayette – West Lafayette) (“VLWL”) for the purpose of funding an agreement between VLWL and Placer Labs, Inc. (“Agreement”); and

WHEREAS, the Agreement provides VLWL with venue analytics that will be of use in economic development and beneficial to County tourism and event planning generally; and

NOW THEREFORE BE IT RESOLVED, by the Tippecanoe County Council as follows:

- (a) For the year 2026, the amount of thirty-two thousand five hundred dollars (\$32,500) shall be distributed to VLWL in support of VLWL’s obligations with respect to Year 2 of the Agreement; and
- (b) For the year 2027, the amount of thirty-five thousand two hundred and fifty dollars (\$35,250) shall be distributed to VLWL in support of VLWL’s obligations with respect to Year 3 of the Agreement
- (c) In consideration of the funds, VLWL shall report to the Council on the Project at times as reasonably requested.

Adopted by the County Council of Tippecanoe County this 10<sup>th</sup> day of February 2026.

\_\_\_\_\_  
Jody Hamilton, President

\_\_\_\_\_  
Kathy Vernon, Vice-President

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John R. Basham, II

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Ben Carson

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Lisa Dullum

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Ben Murray

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Barry Richard

Attest:

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Jennifer Weston,  
Tippecanoe County Auditor

# TIPPECANOE COUNTY COUNCIL

## MEETING MINUTES

Tuesday January 13, 2026

8:30 a.m.

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

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

**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.

### II. Election of Officers- Tippecanoe County Attorney Doug Masson

Attorney Mason opened the floor for nominations for Council President.

- Councilmember Basham nominated Jody Hamilton as Council President, second by Councilmember Murray. Nominations were closed. Motion carried.

Attorney Masson opened the floor for nominations for Council Vice President

- Councilmember Basham nominated Kathy Vernon as Council Vice President, second by Councilmember Murray. Nominations were closed. Motion carried.

### III. Auditor's Financial Report- Jennifer Weston

The January 2026 Financial Statement shows the General Fund beginning cash balance of \$18,734,718. Adding Projected Miscellaneous Revenue of \$32,945,977 and Property Tax Levy minus estimated Circuit Breaker Credits, provides total funds available of \$83,426,095. From that, subtracting the 2026 Budget, 2025 encumbrances of \$549,443 and the Council Approved Minimum Balance of \$11,000,000, leaves a beginning net balance available for appropriation in the amount of \$879,352. Auditor Weston indicated that the estimate for circuit breaker credits could be high, to the tune of \$200,000, but will not be known until spring.

Councilmember Dullum asked if the General Fund amount is considerably less than the beginning of 2025. Auditor Weston concurred and stated that 2025 began with \$7.6 million available for appropriation. Councilmember Murray stated the budget for 2026 is set, with not much room for additional appropriations.

Auditor Weston noted the detailed list of encumbrances for the General Fund in the amount of \$549,443; for all Funds the total amount is \$2.6 million of budget carry-over from 2025 to 2026.

### IV. Treasurer's Report- Yadira Salazar

The month of December ended with a balance of \$195,490,302.05. The Month-End Total interest was \$870,969.61. The average interest rate was 3.88% and the weighted average interest rate was 3.88% for the month of December.

The General Fund has received 60.38% of total interest earned for 2025, with 74% from banks and 26% from investments; totaling \$8.5 million. The General Fund interest earned was \$5.1 million with 106% collected of the target rate projected. Treasurer Salazar noted the three interest rate cuts in 2025. She will likely revise the projected interest earnings for 2026 based on additional rate cuts.



**V. Public Comment- None**

**VI. Visit Lafayette-West Lafayette- Jo Wade**

Request for purchase from County Share Innkeepers Tax Fund 4920

Jo Wade, President of Visit Lafayette-West Lafayette Visitors Center, stated that Placer.ai, was purchased in 2025 as a three-year contract. She requested the year 2 amount of \$32,500 to be paid by the County Share Innkeepers Tax Fund. She stated the Visitors Center wishes to partner with other community organizations for marketing research purposes.

Justinna Brown-Walter, Data Strategist for the Visitors Center, explained Placer.ai is a geolocation data analytics platform that uses devices to estimate the number of visitors and track their movements; then sell the information to organizations. She stated the platform is using analysis on county events to discover how many people are visiting on an annual basis. She stated other uses such as marketing, community needs, and capital improvements, have prompted requests for reports from other entities. She distributed samples of an overview report that shows what Placer.ai can produce on downtown Lafayette: point of interest boundary, demographic metrics, market landscape, and visitor trends.

Councilmember Murray asked for clarification about how Placer.ai technology captures the data. Strategist Brown-Walter stated the devices rely on apps that use geolocation regularly, with certain limitations. The data is not exact but can be used for strategic decisions.

Councilmember Carson asked about the specificity of the point of interest boundary. Strategist Brown-Walter stated that Placer.ai can define an existing boundary for a specific venue or create a custom point of interest boundary, not more than 500,000 square feet.

Councilmember Dullum asked about Placer.ai data would be useful for other county agencies and businesses. President Jo Wade clarified that data information requests need to first go through VLWL.

President Hamilton clarified the request is for one year, in the amount of \$32,500. President Wade concurred, but suggested if it is successful, they might ask for year 3 to be paid in 2027. Attorney Masson stated a detailed resolution could be written and presented at the next meeting.

Councilmember Vernon stated the Visitor Center Board of Directors and herself as a Board member, encourages community usage of the platform.

Councilmember Murray asked President Wade asked for a follow up about a past allocation from a study regarding community facilities. President Wade stated a study from CSL (Conventions, Sports & Leisure International) for a baseball field and facility as well as a convention center. Developers that would be interested could help those projects progress.

**VII. Ordinance 2026-02-CL: Amending Ordinance 2025-26-CL Regarding Employee Compensation as to Overtime for Calendar Year 2026**

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

Attorney Masson stated the ordinance increases the normal overtime rate of 1.5 to a rate of 1.6, as an established rate of compensation due to the calendar year 2026 consisting of 27 pay periods that would result in a lower rate of hourly pay, compared to a year with 26 pay periods. He stated the additional

overtime compensation would not apply to exempt employees, to part-time, or other employees fixed on an annual salary.

Councilmember Dullum asked if the compensation would be retroactive to January 1, 2026. Auditor Weston concurred. She stated there were 56 employees affected during the first pay period, ranging from \$0.52 to \$178.14, and those adjustments will be made on the next payroll.

Councilmember Dullum asked what the impact would be on the General Fund in 2026. Auditor Weston stated that departments should still try to work within their approved overtime budgets, but the best guess estimate could be an additional \$20,00 to \$40,00 near the end of 2026.

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

Auditor Weston recorded the following roll call vote:

Vernon	Y
Basham	Y
Carson	Y
Dullum	Y
Murray	Y
Richard	Y
Hamilton	Y

Ordinance 2026-02-CL passed 7-0 on first reading. Councilmember Murray requested to suspend the rules and hold second reading, second by Councilmember Vernon. Motion carried.

Councilmember Murray moved to approve Ordinance 2026-02-CL on second reading, second by Councilmember Vernon.

President Hamilton called for the vote.

Auditor Weston recorded the following roll call vote:

Basham	Y
Carson	Y
Dullum	Y
Murray	Y
Richard	Y
Hamilton	Y
Vernon	Y

Ordinance 2026-02-CL passed 7-0 on second and final reading.

### **VIII. Amended Salary Statement for 2026 (various corrections)**

- |   |                |
|---|----------------|
| 1. Highway Executive Director                     | \$ 136,476     |
| 2. Prosecutor IV-D Attorney/Legal Intern          | up to \$50/hr. |
| 3. Auditor Part Time Clerical/Recording Secretary | up to \$25/hr. |

Auditor Jennifer Weston stated these are corrections from the original 2026 salary ordinance; they do not reflect reclassifications.

- Councilmember Murray moved to approve the amended salaries as presented, second by Councilmember Vernon. Motion carried.

### **IX. Consent Agenda (Transfers & Renewal Grants)**

- Councilmember Murray moved to approve the consent agenda as presented, second by Councilmember Vernon. Motion carried.

**A. Approval of Minutes-** from December 9, 2025.

**B. Community Corrections- CC DOC Adult Grant Fund 9219 Transfer**

\$ 27,270	From Other Prof Svcs To Benefits/Health Ins
\$ 1,033	From Other Supplies To Benefits/Social Security
\$ 1,512	From Other Supplies to Benefits/PERF Retirement
79	From Other Supplies To Benefits/LTD
76	From Other Supplies To Benefits/Life
210	From Other Prof Svcs to Benefits/Life
<i>Total Requested \$30,180</i>	

**C. Circuit Court- Veterans Treatment Fund 9535 Transfer**

\$ 2,836.88	From Office Supplies To General Refunds
\$ 0.45	From Operating Supplies/Educational Mtls To General Refunds
<i>Total Requested \$2,837.33</i>	

**X. Additional Appropriations & Other Requests**

**A. Circuit Court- Judge Persin**

1. Veterans Treatment Fund 9535 Grant Appropriation  
\$ 2,850 Office Supplies  
\$ 2,850 Operating Supplies/Institutional or Medical  
*Total Requested \$5,700*

- Councilmember Dullum moved to approve the appropriation as presented, second by Councilmember Richard.

Councilmember Dullum stated the funds are renewed annually.

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

2. TAGS VASIA Grant Fund 9631 Grant Appropriation  
\$74,000 Other Prof Svcs  
*Total Requested \$74,000*

- Councilmember Dullum moved to approve the appropriation as presented, second by Councilmember Richard.

Councilmember Dullum stated the funds are renewed annually.

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

**B. IV-D Commissioner- Trisha Thompson**

Title IV-D Incentive Fund 8895 Appropriation  
\$ 25,000 Other Prof Svcs  
*Total Requested \$25,000*

- Councilmember Dullum moved to approve the appropriation as presented, second by Councilmember Richard.

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

**C. Prosecutor- Patrick Harrington**

1. Prosecutor Drug Enforcement Fund 2507 Appropriation  
\$ 3,000 Other Supplies

\$ 6,000 Other Prof Svcs  
\$ 5,000 Travel/Training  
\$ 2,000 Utilities  
*Total Requested \$16,000*

- Councilmember Dullum moved to approve the appropriation as presented, second by Councilmember Richard.

Prosecutor Harrington stated the funds are court-ordered forfeitures.

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

2. Title IV-D Incentive Fund 8895 Appropriation  
\$50,000 Salaries & Wages/Part Time  
\$ 3,825 Benefits/Social Security  
\$ 3,000 Office Supplies  
\$ 5,000 Operating Supplies/Minor Equipment  
*Total Requested \$61,825*

- Councilmember Dullum moved to approve the appropriation as presented, second by Councilmember Richard.

Prosecutor Pat Harrington stated the funding is reimbursement from the state and federal government based on standards. It will be used to pay for two part-time employees and the child support program.

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

3. Pros IPAC/HTCU Grant Fund 9271 Grant Appropriation  
\$41,837.42 Travel Training  
\$ 275 Dues & Subscriptions  
\$60,000 Machinery & Equip/General  
*Total Requested \$102,112.42*

- Councilmember Dullum moved to approve the appropriation as presented, second by Councilmember Richard.

Prosecutor Harrington stated the total amount of the grant for \$300,000 will be used to pay for operations of the local High-Tech Crime Units. The remaining amount requested for the county Prosecutor's office is \$102,112.42.

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

#### **D. CASA- Hilary Laughner**

CASA Donation Fund 4121 Appropriation  
\$ 600 Office Supplies  
*Total Requested \$600*

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

Councilmember Murray stated the funds will be beneficial for office supplies.

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

**E. TEMA- Jeff Houston**

- 1. Local Emergency Plan/RTK Fund 1152 Appropriation
  - \$ 4,000 Operating Supplies/Food
  - \$ 2,000 Other Prof Svcs
  - \$ 9,500 Travel/Training
  - \$ 126 Printing and Advertising/Legals Published
  - \$19,000 Machinery & Equip/Safety

*Total Requested \$34,626*

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

Director Houston stated the funds are received annually.

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

- 2. TIPPCO HAZMAT Fund 2546 Appropriation
  - \$16,561 Other Prof Svcs

*Total Requested \$16,561*

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

Director Houston stated the funds are for the hazmat team.

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

- 3. TEMA Hazard Warning Fund 4940 Appropriation
  - \$ 8,840 Repairs & Maintenance/Buildings & Property
  - \$33,160 Machinery & Equip/Safety

*Total Requested 424,000*

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

Director Houston stated there are currently 78 warning sirens with several siren repeaters that are in the process of being transferred due to high-rise building blocking the signals.

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

- 4. TEMA LEPC HMEP Fund 8431 Grant Appropriation
  - \$ 9,374 Travel/Training

*Total Requested \$9,374*

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

Director Houston stated the funds are for hazmat training.

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

**F. Community Corrections- Kory George**

- 1. CC DOC Community Transitions Fund 1123 Appropriation
  - \$ 6,500 Other Supplies

*Total Requested \$6,500*



**G. Health- Stacie Rees**

- 1. HPP & PHEP Base Grant Fund 8476 Grant Appropriation
  - \$ 2,000 Office Supplies
  - \$10,700 Operating Supplies/Institutional or Medical
  - \$ 4,150 Other Supplies
  - \$ 660 Travel/Training
  - \$ 490 Utilities
  - \$ 2,000 Repairs & Maintenance/Vehicle & Equip
  - Total Requested \$20,000*

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

Administrator Rees stated the funds are for the mobile clinic and other operating expenses.

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

- 2. Syringe Svcs – THFGI Fund 9171 Grant Appropriation
  - \$ 7,500 Operating Supplies/Institutional or Medical
  - Total Requested \$7,500*

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

Administrator Rees stated the funds are for the Gateway to Hope program.

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

- 3. Amended Salary Statement
 

Administrator – EXEC I	\$113,675
Reclassification from EXEC II to EXEC I	
Personnel Committee approval 9/9/25; effective 1/1/26	

- Councilmember Murray moved to approve the amended salary statement as presented, second by Councilmember Carson.

Human Resources Director, Sadie McKinley, stated the past position of EXEC I duties were reduced as the former Health Officer became more involved, but those duties no longer align with the current position. She stated the current Health Administrator’s leadership role and fiscal duties have significantly increased. She stated the Health Department has reduced and unfunded positions to become more efficient.

Councilmember Murray stated he supports the position reclassification due to increased duties and responsibilities. Councilmember Vernon reiterated her earlier comments about the process and stated she would vote no. She commended Administrator Rees’ leadership role and stated her vote is not a reflection of the person. Councilmember Carson also commended Administrator Rees’ leadership role.

President Hamilton asked if there were any additional questions or comments. Hearing none, she called for the vote. Motion carried, with Councilmember Vernon voting no.

**H. Parks- Jedidiah Wright**

- 1. Park Nonreverting Capital Fund 1178 Appropriation
  - \$ 10,000 Other Prof Svcs
  - \$135,000 Land/Other Land
  - \$ 65,000 Buildings/Housing

*Total Requested \$210,000*

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

Parks Maintenance Director, Jedidiah Wright, stated the funds are for potential land purchase and for building new shelters.

President Hamilton asked if the land purchase is in reference to the same land that was discussed at the Council meeting held on December 9, 2025. Director Wright concurred.

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

2. Park Donation Fund 4125 Appropriation

\$ 13,000 Other Supplies  
\$ 5,000 Other Prof Svcs

*Total Requested \$18,000*

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

Director Wright stated the gift fund is for supplies.

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

3. Naturalist Program Gift Fund 4126 Appropriation

\$ 50,000 Other Supplies  
\$ 20,000 Other Prof Svcs  
\$ 2,000 Travel/Training

*Total Requested \$72,100*

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

Director Wright stated the gift fund will be used to purchase park benches, birdseed, and gazebo, for the naturalist program that provides supplies for volunteers.

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

4. Battleground Fence Fund 5980 Appropriation

\$ 3,000 Other Prof Svcs  
Total Requested \$3,000

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

Director Wright stated the fund is for fence repairs, if needed.

Councilmember Basham asked about previous appropriations of \$10,000. Director Wright stated the fund had \$11,000, but \$8,000 has been used for repairs.

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

**I. Sheriff- Robert Goldsmith**

SIA Foundation Grant Fund 9246 Gant Appropriation  
\$15,000 Operating Supplies/Institutional or Medical



Total Requested \$15,000

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

Sheriff Goldsmith stated the fund is for purchasing additional AEDs for seven patrol cars.

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

#### **XI. Committee Reports-**

Councilmember Murray suggested a meeting of councilmembers, commissioners, and department heads, regarding the 2027 budget. He expressed interest in a proposed recommendation for a 5% salary increase for all county employees for 2027. This is his personal goal to work toward this year.

#### **XII. Unfinished Business- Assignments & Appointments for 2026**

President Hamilton stated a few expired appointments have received approval to remain all appointments are on track to be confirmed by next month.

Auditor Jennifer Weston stated that the Otterbein Library Board was without an appointee in 2025, resulting in the current joint appointments for Cathy Nelson (expires 12/31/26) and Chelsea Webb (expires 12/31/29). She stated that the appointee for Area IV Agency on Aging is currently Anne Gulbransen (formerly Anne Painter). President Hamilton stated that Anne Gulbransen has not yet been confirmed. President Hamilton stated the County Council Department Assignments for 2026 will remain the same, unless anyone has comments or questions.

#### **XIII. New Business- None**

#### **XIV. Commissioner FYI- Tom Murtaugh**

Commissioner Murtaugh stated there are two proposed Indiana bills regarding county government and township reform. The House Bill would eliminate townships that do not meet a minimum criterion. The Senate Bill would require townships to merge that do not meet a certain criterion.

He stated there are proposed adjustments to (last year's) Senate Bill 1 and that House Bill 1001 will limit local government control regarding rezoning issues.

He stated the Greater Lafayette Commerce website hosts legislative events every other Friday from 11:30 AM to 1:00 AM. He added that GLC will be hosting State of the Cities and County on February 27, 2026, with Commissioner President Brown presenting along with the Mayors of Lafayette and West Lafayette.

#### **XV. Public Comment-**

Prosecutor Pat Harrington appreciates Councilmember Murray's comments about the budget. He stated that he favors meeting with department heads to review budgets to gain knowledge about deficits and surplus that would assist Council and Commissioners to meet goals. He believes department heads are valuable assets to how the county operates and that they would be willing to participate in creative budget ideas. He believes the meetings would prove to be a valuable and productive collaboration.

Executive Director, Joni Bertram, stated that Collectibles for Change is a local, non-profit organization that has collected anonymous community input from residents about the current adolescent mental health and substance services in Tippecanoe County. She stated the responses show significant concern about access to care, extended wait times, and lack of age-appropriate treatment options. She stated she is not proposing a specific program, or criticizing existing service providers, or

requesting funding; instead, she wants to ensure concerns are formally documented and publicly recorded, while recognizing the adolescence mental health and substance use treatment capacity warrants further attention. She stated she welcomes the opportunity to share a summary of the completed survey findings and participate in any further discussions.

Frank Hannon, a Tippecanoe County resident, thanked Councilmember Vernon and Sheriff Goldsmith for stating publicly the cost that was spent on public safety and protests, in the amount of \$10,150.13. He stated that amount is nearly the same as the Sheriff's officers' annual salaries that are below fair market value. He stated he hopes Councilmembers will rectify that disparity in the future. He stated that the booming county population and political climate rising will require more officers for massive protests and the County should be prepared by ensuring safety for businesses and residents. He requested the County Commissioners and Councilmembers budget for the protests and track the direct and indirect costs of these types of events in 2026.

**XVI. Joint Special Meeting between Council and Commissioners with Financial Consultant following regular meeting (approximate start time 10:00 a.m.) *Minutes prepared separately.***

**XVII. Next Meeting- February 10, 2026**

Councilmember Murray motioned 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:

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Jennifer Weston, Auditor                      02/10/2026  
Minutes prepared by Teena Zachary, Recording Secretary

Date	Council Representative 1	Council Representative 2	Fund	Department	Account	Grant	Amount	Explanation of Request	Memo (Main)
2/10/2026	Lisa Dullum	Ben Carson	1112 - LIT ECONOMIC DEVELOPMENT	1410 - DoIT	3240 3240 - Comm & Transp/Software		(67,000.00)	Level365 Phone System - Money placed in Software, needs to be in Hardware and Services	BETWEEN SERIES TRANSFER
2/10/2026	Lisa Dullum	Ben Carson	1112 - LIT ECONOMIC DEVELOPMENT	1410 - DoIT	4510 4510 - Machinery & Equipment/Genera		67,000.00	Level365 Phone System - Money placed in Software, needs to be in Hardware and Services	BETWEEN SERIES TRANSFER
2/10/2026	HAMILTON	BASHAM	1135 - CUMULATIVE BRIDGE	8010 - Highway	4220 4220 - Infrastructure/Bridges		(30,000.00)	TRANSFER OF FUNDS, WHICH WAS NOT ALLOCATEE	BETWEEN SERIES TRANSFER
2/10/2026	HAMILTON	BASHAM	1135 - CUMULATIVE BRIDGE	8010 - Highway	2320 2320 - Rep & Maint/Street Mtls		30,000.00	TRANSFER OF FUNDS, WHICH WAS NOT ALLOCATEE	BETWEEN SERIES TRANSFER
2/10/2026	Murray	Carson	9330 - COUNTY SHARE OF OPIOID	9010 - Health Department	2110 2110 - Office Supplies/General	OPHL25	(5,644.00)	GTH Rent/Utilities	BETWEEN SERIES TRANSFER
2/10/2026	Murray	Carson	9330 - COUNTY SHARE OF OPIOID	9010 - Health Department	2990 2990 - Other Supplies/Non-specified	OPHL25	(2,573.00)	GTH Rent/Utilities	BETWEEN SERIES TRANSFER
2/10/2026	Murray	Carson	9330 - COUNTY SHARE OF OPIOID	9010 - Health Department	3710 3710 - Rentals & Leases/Bldgs & Prop	OPHL25	8,217.00	GTH Rent/Utilities	BETWEEN SERIES TRANSFER
2/10/2026	Vernon	Murray	4009 - SHERIFF SALE ADMINISTRATIC	5410 - Sheriff	3190 3190 - Prof Svcs/Other		20,000.00	Pay SRI invoices for sheriff sales	APPROPRIATION
2/10/2026	Vernon	Murray	4141 - SHERIFF UNCLAIMED	5410 - Sheriff	3990 3990 - Other Disb/Non-Specified		300.00	Return confiscated money to inmate	APPROPRIATION
2/10/2026	Hamilton	Vernon	8668 - AREA IV AACAP	1110 - Commissioners	3190 3190 - Prof Svcs/Other	86685326	120,459.00	Appropriate Area IV AACAP Grant for 2026	GRANT APPROPRIATION
2/10/2026	Hamilton	Vernon	8668 - AREA IV AACAP	1110 - Commissioners	3190 3190 - Prof Svcs/Other	8668PM26	10,973.00	Appropriate Area IV AACAP Grant for 2026	GRANT APPROPRIATION