

PERRY COUNTY COUNCIL
BUDGET WORKSHOP MINUTES
September 17-19, 2024

The Perry County Council met on the above date starting at 8:00 a.m. at on September 17, 2024 as was duly advertised. Council members in attendance were President David Etienne (DE), Keith Huck (KH), Paul Malone (PM), Stan Goffinet (SG), Kelli Harding (Kelli) and Gale Garner (GG). Auditor Kristinia Hammack was also present along with the Auditor's Office First Deputy Kelli Wilgus and Deputy Leisa Ecker.

All 6 were present on Tuesday, September 17, 2024.

All 6 were present on Wednesday September 18, 2024.

Keith Huck was not present on Thursday, September 19, 2024.

The Budget Workshop was livestreamed from the North Annex Building.

Each morning the meeting opened with the Pledge of Allegiance.

DE welcomed everyone to the Budget 2024 Workshop.

DE stated that at the Public Hearing on Thursday, September 12, 2024, there were requests that were a different amount than what is in the budget books, being Perry County Memorial Hospital and the Council on Aging. Auditor Hammack responded she spoke to the Hospital, and that the spreadsheet she received was from Randy Cole. Hammack stated she did not put the Commissioner's budget together. KH stated Jared Stimpson, Perry County Memorial Hospital CEO, reached out to him asking why there was a difference in the request. Hammack stated that DE will have to speak to the Commissioners as this is their budget. DE stated there are different areas in the budget that total approximately \$380,000 for the Hospital, and Hammack stated \$385,000 is budgeted. DE stated that the Hospital did not request any amount for equipment or for Ambulance Lease. The amount for Ambulance Service was increased from \$215,000 in 2024 to \$225,000 in 2025.

DE stated the Council of Aging requested \$45,000 at the September 12th meeting, and Hammack stated that this again is in the Commissioner budget. She felt that Commissioner Cole put in that budget everything that was given in 2024.

Kelli asked if the PSAP increase was in the budget, and Hammack stated no, the PSAP meeting was not until September 6th. Form 3's must be submitted to the State by August 30th. Hammack stated the \$344,000 additional for Dispatch is not in the budget.

Auditor Hammack explained how the budget process works with the State. The County submits their numbers to the State with the Form 3, which was due August 30th. The State sends back the Form 4B, which basically says okay, the State approves this budget; the County has enough cash flow and reserve cash revenue to support this budget. The County cannot go any higher in the funds, so for instance if a million dollars is budgeted in a fund, the County can not go above the million dollars. However, the million dollars can be reallocated, so cuts can be made within that fund and moved to another line item.

Hammack stated that \$863,000 needs to be cut from General, but that is the offset of Cum Bridge. Hammack stated the health insurance in the Health fund has been overbudgeted consecutively for years. By lowering Health by \$9,000, and having already fixed Reassessment, leaves only having to work on General.

DE asked with the \$863,000 that needs to be cut from General, was this including the \$344,000 for PSAP, or did it include the hospital? Hammack stated no. With adding the additional hospital request of \$260,000, the Council of Aging additional \$15,000, and liability insurance of \$15,000.

The amount to cut from General is \$875,849. This does not include the amount needed for PSAP.

DE discussed the temporary removal of salary increases and longevity, which amounted to approximately \$300,000.

SG made a motion to set aside increase in salaries and longevity at this point, along with the increases that go along with that through the benefits of Social Security and pension, and review at a later time, seconded by KH. Motion carried 6-0. DE stated this is more complicated for 2025 as there is 53 pay weeks instead of 52 pay weeks.

The Council began reviewing the budget book which had each fund broken down.

FIRST REVIEW:

- General, Clerk of Circuit Court, requested amount \$227,837. Reductions were made coming to a new expense total of \$217,152.
- General, County Auditor, requested amount \$257,789. Reductions were made coming to a new expense total of \$244,959.
- General, County Treasurer, requested amount \$174,609. Reductions were made coming to a new expense total of \$165,242.
- General, County Recorder, requested amount \$152,998. Reductions were made coming to a new expense total of \$141,088.
- General, County Sheriff, requested amount \$957,000. Reductions were made coming to a new expense total of \$873,652.
 - Internet amount removed and will be paid out of Commissary.
 - Lease payment-Police car lowered to \$17,500 to cover paying off current lease.
- General, County Coroner, requested amount \$71,209. Reductions were made coming to a new expense total of \$63,500.
- General, County Assessor, requested amount \$161,465. Reductions were made coming to a new expense total of \$149,198.
- General, Prosecuting Attorney, requested amount \$93,102. Reductions were made coming to a new expense total of \$79,217.
- General, County Coop Extension Services, requested amount \$163,689. Reductions were made coming to a new expense total of \$158,962.
- General, County Veterans Services, requested amount \$50,685. Reductions were made coming to a new expense total of \$47,751.
- General, County Council, requested amount \$48,556. Reductions were made coming to a new expense total of \$48,159.
- General, County Election Board, requested amount \$28,010. Social Security was added coming to a new expense total of \$28,584.
- General, County Commissioners requested amount \$2,228,001. Reductions were made coming to a new expense total of \$2,221,443.
 - Discussion to increase Liability Insurance to \$200,000.
 - Ride Solutions was removed in the amount of \$6,000.
 - Removed Employee Consultation in the amount of \$900.
- General, Solid Waste requested amount \$544,166.
- General, Animal Shelter requested amount \$65,600. Reductions were made coming to a new expense total of \$50,000.
 - Removed Contract-Animal Control for \$15,600 as there were no plans furnished.
- General, Planning and Zoning, requested amount \$14,057. Reductions made coming to a new expense total of \$0.00.
- General, Courthouse, requested amount \$149,931. Increase was made coming to a new expense total of \$164,931.
 - Building Maintenance was moved from Cumulative Capital Development to General
- General, Circuit Court requested amount \$643,057. Reductions were made coming to a new expense total of \$604,833.
 - Deputy Wilgus stated that some of the salary increases were from General, and some were from SAPS.
 - Judge Lucy Goffinet asked that the Director (CASA) get a raise as she was the only person last year who did not. All other raises would come out of SAPS, however the CASA cannot come from there.

- Discussion on the State minimum for Chief Probation Officer and Probation Officer.
- General, Civil Defense (EMA Management), requested amount \$187,921. Reductions were made coming to a new expense total of \$173,700.
 - EMA Director Steve Hauser clarified that under E-Dispatch/First Responder, the notes should read for critical law tones, not critical law tower. These are page tones added to E-Dispatch to cover critical law alert for the notifying of all the law enforcement officers.
 - Mobile phone expense is for mi-fi; they do not have any mobile phones that the County pays for.

KH made a motion to adjourn for lunch, seconded by PM. Motion carried 6-0.

DE reconvened for Part 2 of Day One Budget Workshop.

- General, Jail, requested amount \$764,440. Reductions were made coming to a new expense total of \$625,526.
 - New Jail Officer was added in both the Jail budget and Public Safety. This was removed from the Jail budget.
 - Discussion to take Inmate Clothing, Meals, bedding, and Pots-Dishes-Appliances out of Inmate Housing until threshold of \$15,000 is reached.
- General, IV-D Child Support, requested amount \$154,626. Reductions were made coming to a new expense total of \$144,498.
- General, Soil Conservation, requested amount \$59,956. Reductions were made coming to a new expense total of \$54,807.
- General, Parks and Recreation, requested amount \$178,747. Reductions were made coming to a new expense total of \$122,126.
 - Group insurance moved to Commissioners

Auditor Hammack stated that the new General amount is \$6,910,158. General is over budget \$118,556, and this is without any raises. Cum Bridge budget is under budget \$66,848. Auditor Hammack explained that the Levy Funds are all considered into one group. The County can be over in one area and short in another as long as they offset. Baker Tilly sent an email and some corrections are needed for Highway and Cum Bridge, but Hammack does not want to take that in consideration quite yet in this workshop. In addition, Jail Operations is budgeted out of LIT and it needs to be moved.

The meeting adjourned at 4:00 p.m. on September 17, 2024.

Kelli made a motion to adjourn, seconded by GG. Motion carried 6-0.

DE called day two of the Budget Session to order.

Commissioner Randy Cole spoke in regard to Solid Waste. Money will have to be spent in order to get Solid Waste efficient.

Cole stated the County has been getting substantial money through interest. Interest rates will be going down, and ARP funds are going to be disbursed.

Cole would like to set up a fund similar to EDIT, stating it is an interest account, and the Solid Waste would utilize that funding to purchase the needed equipment. In 2025, 2026, and 2027, there would be sufficient interest money that will provide sufficient subsidy to run the Solid Waste. This would take Solid Waste out of the budget and the need to fund it through General. DE asked if anyone has any suggestions to fund Solid Waste, and Kelli stated she wanted to create an Ordinance to use the interest money, and future interest in 2025 so that Solid Waste can get the equipment they need for their capital projects.

Auditor Hammack stated that if this interest money is pulled from General, which will affect the ending cash balance, plus it will lower the County's revenue for 2025. By doing this, it will change cash on reserve from the current 38%.

Auditor Hammack will contact Baker Tilly to see what the cash reserve percentage would be by taking the 2024 interest out, along with all future interest for Solid Waste.

The Solid Waste budget was set aside until information from Baker Tilly is received.

Health needs to be cut \$8,929 and it is a Max Levy fund. Auditor Hammack stated that within General, Reassessment, and Health, although they are Levy funds, the reason for needing to cut is that the County is over on expenditures compared to the annual revenue. If this is not cut, then the County will be cutting into its cash balance.

- Health, requested amount \$337,449. Reductions were made coming to a new total of \$309,469.
 - Discussion regarding adding the duties to Sanitarian for Planning and Zoning, as well as salaries and job description.
- Cumulative Bridge, requested amount \$386,900.
- Reassessment, requested amount \$122,636. Reductions were made coming to a new expense total of \$120,436.

Cumulative Capital Development is budgeting expenditures more than the revenue. Auditor Hammack stated in Cum Cap, the County is estimated at year end 2024 to have 68% of the estimated expenditures, which includes the overage on reserves. The estimated revenue is \$265,976 and expenditures are \$315,538.

- Cumulative Capital Development, requested amount \$315,538. Reductions were made coming to a new expense total of \$260,138.
 - These numbers do not take in effect of the \$200,000 loan to be repaid. Currently there is \$161,000 in this now, and \$200,000 has to go back into Special Legislation, which will go back in there once Fall settlement is received.
 - Discussion regarding software maintenance costs, \$65,600 was budgeted for X-Soft. The software purchase is paid out of Reassessment in the amount of \$35,400, and the annual maintenance in the amount of \$30,200 is paid out of Cum Cap.
 - Building Maintenance for Armory Annex, South Annex, and Courthouse was moved to General, Courthouse in the amount of \$15,000.

The new General is \$6,924,286, needing to cut \$132,684

- LIT Special Legislation, requested amount \$75,000. Moved to LIT-Jail Fund 1112.

SG made a motion to adjourn for lunch, seconded by KH. Motion carried 6-0.

DE reconvened for Part 2 of Day Two Budget Workshop.

- Clerks Record Perpetuation, requested amount \$13,989. Reductions were made coming to a new expense total of \$13,822.
- Records Record Perpetuation requested amount \$37,766. Based on State Statute, this amount does not have to be appropriated.
- Sales Disclosure, requested amount \$4,410.
- Emergency Planning/Right to Know, requested amount \$3,767.
- Enhanced Access requested amount \$16,615.
- Identification Security Protection, requested amount \$6,400.
- Local Road and Street, requested amount \$420,000.
- LIT-Public Safety, County Sheriff Share, requested amount \$164,683. Reductions were made coming to a new expense total of \$162,930.
 - Group insurance not budgeted for 2025, it was \$66,000 for 2024. \$66,000 added to General Commissioner.
 - Increase for Sheriff Pension is for the two new deputies and their pension.
- LIT-Public Safety, County Commissioners Share, requested amount \$184,000. Increases were made coming to a new expense total of \$186,000.
 - Discussion regarding ambulance lease and equipment. Ambulance Lease in LIT Public safety is for the ambulance subsidy.
- LIT-Public Safety, County Jail Share, requested amount \$289,454 with new jail officer. Reductions were made coming to a new expense total of \$282,007.

- Highway MVH Restricted requested amount \$1,388,399. Increase made coming to a new expense total of \$1,436,805.
 - Took back to 2024 wages, and did not split between Restricted MVH and MVH.
- Highway MVH requested amount \$1,897,439. Reductions were made coming to a new expense total of \$1,755,222.
 - Discussion of adding \$200,000 bituminous
 - Discussion regarding payment for intern
- Plat Book requested amount \$12,524.
- Riverboat requested amount \$54,400. Reductions were made coming to a new expense total of \$34,400.
 - Discussion of County Council-Consulting Service for Comprehensive Budget Plan.
- Sex and Violent Offender Admin. requested amount \$1,400.
- Supplemental Public Defender, requested amount \$5,500.
 - Attorney has increased hourly pay.
- County Surveyor Perpetuation, requested amount \$34,470.
 - Discussion of \$15,000 for labor. Surveyor will receive a 1099 for this as his employees or he himself will be performing this labor.
- Co. Elected Official Training, Clerk of Circuit Court, requested amount \$1,000.
- Co. Elected Official Training, Auditor, requested amount \$1,000.
- Co. Elected Official Training, Treasurer, requested amount \$1,000.
- Co. Elected Official Training, Recorder, requested amount \$1,000.
- Co. Elected Official Training, County Surveyor, requested amount \$900.
- Statewide 911, requested amount \$283,000.
- LIT-PSAP, requested amount \$340,000.
- Supplemental Adult Probation (SAPS), requested amount \$119,364. Increases were made coming to a new expense total of \$122,391.
 - Amount in 2025 Requested Budget were incorrect.
- Jury Fee, requested amount \$3,000.
- Pretrial Diversion, requested amount \$32,650.
- Surplus Surtax & Wheel, requested amount \$225,000.
- LIT Economic Development, Jail Operation, and Road Improvements, requested amount \$1,213,023. Increases were made coming to a new expense total of \$1,278,023.
 - \$65,000 from LIT Special Legislation added to Jail.
- Inmate Housing, requested amount \$46,863. Increases were made coming to a new expense total of \$114,813.
 - \$67,950 from General-Jail added to Inmate Housing for meals, bedding, pots-dishes-appliances, and inmate clothing.
- Pauper Public Defender, requested \$0.00.
- Juvenile Public Defender, requested \$0.00.

After the First Review:

- Health is under budget \$19,051
- Cum Bridge is under budget \$66,848
- Reassessment is under budget \$12.00
- General in over budget \$132,684

The meeting adjourned at 4:11 p.m. on September 18, 2024.

PM made a motion to adjourn, seconded by GG. Motion carried 5-0. KH was not present.

DE called day three of the Budget Session to order. KH was absent on this day.

- General, Solid Waste requested \$544,166. Reductions were made coming to a new expenditure of \$272,479.
 - Discussion regarding funding this with 2024 interest money would bring the County down with an estimated ending balance for 2024 to \$1,663,116. YTD interest for 2024 is \$830,000. If all the interest that was gained for 2024 is taken

out, this would put the County as 26.34% of estimated expenditures on reserve. Without doing this, that would be at 38%. In 2025, if there is no interest going into General, that will bring the estimated ending balance, this being with the budget and not including any cuts made the prior day, to \$1,094,115. This would be 16%. If the County continues on the same trend, 2026 would be 7% and 2027 would be -2.06%. Auditor Hammack stated that based off the Comprehensive Plan, the County was going to end the year at 38%.

- Discussion regarding the unknowns of taking on Solid Waste.
- Discussion to fund the first six months.

General was at \$6,924,286 and the new General amount is \$6,651,807.

General is under budget \$139,795. In the new General amount, Solid Waste was funded one-half of their budget, Ambulance Lease was funded \$60,000, and Ambulance Services was funded \$225,000. Out of Public Safety, \$60,000 was funded for Ambulance Services. Out of LIT, \$40,000 for Ambulance Lease. Since nothing is needed in 2025 for an Ambulance Lease, \$100,000 will be held back in 2025 for EMS.

SECOND REVIEW:

- General, Clerk of Circuit Court, first amended amount \$217,152. Reductions were made coming to a new expense total of \$215,352. An additional reduction was made coming to a new expense total of \$214,852.
 - Travel was moved to Elected Official Training.
- General, County Auditor, first amended amount \$244,959. Reductions were made coming to a new expense total of \$241,459. An additional reduction was made coming to a new expense of \$240,959.
 - Office Supplies and Copy Paper and Toner will be paid out of Plat Book.
 - \$500 travel moved to Elected Official Training.
- General, County Treasurer, first amended amount \$165,242. Reductions were made coming to a new expense total of \$164,742. An additional reduction was made coming to a new expense of \$164,242.
 - \$500 travel moved to Elected Official Training.
- General, County Recorder, first amended amount \$141,088. No change.
- General, County Sheriff, first amended amount \$873,652. Reductions were made coming to a new expense total of \$870,852.
- General, County Coroner, first amended amount \$63,500. Reductions were made coming to a new expense total of \$63,200.
- General, County Assessor, first amended amount \$149,198. Wage changes were made coming to a new expense total of \$148,598.
- General, Prosecuting Attorney, first amended amount \$79,217.
- General, County Coop Extension Services, first amended amount \$158,962.
- General, County Veterans Service Officer, first amended amount \$47,751. Increase and reductions were made coming to a new expense total of \$48,048.
 - Discussion regarding the stipend for ADA Coordinator.
- General, County Council, first amended amount \$48,159.
- General, County Election Board, first amended amount \$28,584. Reductions were made coming to a new expense total of \$24,547.
 - Discussion regarding Election Board Members pay
- General, County Commissioners, first amended amount \$2,221,443. Wage changes were made coming to a new expense total of \$2,167,087.
 - Discussion regarding the Group Insurance with adding Sheriff, Jail, and Parks and Recreation to General.
 - Discussion regarding the increase of internet cost.
 - Decreased Ambulance Lease \$30,000 with Health First Indiana funding
- General, Solid Waste, first amended amount of \$272,479. No change.
- General, Animal Shelter, first amended amount of \$50,000. No change.
- General, Planning and Zoning, first amended amount of \$0.00. No change.
- General, Courthouse, first amended amount of \$164,931. No change.
- General, Circuit Court amended amount \$604,833. Reductions were made coming to a new expense total is \$599,451.

- General, Civil Defense, first amended amount \$173,700. Reductions were made coming to a new expense total of \$169,500.
- General, Jail, first amended amount \$625,526. No change.
- General, IV-D Child Support first amended amount \$144,498. No Change.
- General, Soil Conservation, first amended amount \$54,807. Reductions were made coming to a new expense total of \$54,557.
- General, Parks and Recreation, first amended amount \$122,126. No change.

The new amount for General is \$6,608,580. General is under budget \$183,022.

- Health, first amended amount \$309,469. No change.
 - Discussion to use \$30,000 from Health First Indiana to budget towards Ambulance Lease and relieve General.

General amount was \$6,608,580, and now it is \$6,574,380. General is under budget \$217,222.

- Cumulative Bridge, amount \$386,900. No change.
- Property Reassessment, first amended amount \$120,436. No change.
- Cumulative Capital Development, first amended amount \$260,138. No change.
 - Discussion regarding website hosting and maintenance
- Clerks Record Perpetuation, first amended amount \$13,822. No change.
- Records Records Perpetuation, amount \$37,766. No change.
- Sales Disclosure, amount \$4,410. No change.
- Emergency Planning-Right to Know, amount \$3,767. No change.
- Enhanced Access, amount \$16,615. No change.
- LIT-Public Safety, County Sheriff Share, first amended amount \$162,930. No change.
- LIT-Public Safety, Commissioners, amount \$186,000. No change.
- LIT-Public Safety, County Jail Share, first amended amount \$282,007. No change.
- Plat Book, amount \$12,524. Increase was made coming to a new expense total of \$15,524.
 - Auditor's Office Supplies and Copy Paper moved here from General
- Riverboat, first amended amount \$34,400. No change.
- Sex Violent Offender-Sheriff, amount \$1,400. No change.
- Supplemental Public Defender, amount \$5,500. no change.
- Surveyor Corner Perpetuation, amount \$34,470. No change.
- Elected Official Training, amount \$4,900. Increase was made coming to a new expense total of \$6,000.
 - Discussion to increase Clerk, Auditor, Treasurer, and Recorder to \$1,500 each and Surveyor to \$0.00, which takes relief off the General fund.
- Statewide 911, first amended amount \$283,000. Increase was made coming to a new expense total of \$287,000.
 - Increased by moving Civil Defense, EMA Management for Radio repair/maintenance in the amount of \$2,000 and Radio Equipment in the amount of \$2,000 to Statewide 911.

General is now at \$6,572,380, and is under budget \$219,222.

- Supplemental Adult Probation (SAPS), requested amount \$119,364. Increase was made coming to a new expense total of \$122,391.
 - Discussion that totals in 2025 requested budget, the amounts for salaries, social security, and retirement were not increased.
- Jury Fee, amount \$3,000. No change
- Pre-trial Diversion, amount \$32,650. No change.
- Surplus Surtax Wheel Tax, amount \$225,000. No change.
- LIT-Economic Development, Jail Operations, Road Improvements, first amended \$1,278,023. No change.

- Inmate Housing, first amended \$114,813. Reductions were made coming to a new expense total of \$104,418.
 - 2025 Requested budget was overstated in social security and retirement.
- SG made a motion to adjourn for lunch, seconded by GG. Motion carried 5-0.

DE reconvened for Part 2 of Day Three Budget Workshop.

DE stated when the Council broke for lunch, General was \$219,222 under budget.

Kelli stated that the PSAP is \$344,000 additional from last year, and there is no room in the budget for this. There was a five-year plan for Dispatch, and GG asked if this was a signed contract? DE stated it was an agreement, and did not know if it was actually a contract.

Discussion regarding Pauper Attorney to verify that the amount for this is sufficient in the budget.

Discussion regarding Group Insurance in Commissioner's budget due to moving Sheriff, Jail, Parks and Recreation, and the new jail officer.

Discussion regarding employee raises or stipend. Deputy Wilgus stated the longevity stipend amount is \$103,600, social security is \$7,926, and retirement is \$11,604, for a total of \$123,103. Further discussion regarding percentage of possible raise. Calculations were made for a 2 ½% raise for full-time only, and it amounted to approximately \$63,600.

GG made a motion of intent to a 5% raise for all full-time employees and part-time employees with exceptions to be named later, and the remaining approximately \$90,000 would go to Commissioner Group Insurance, seconded by PM. Motion carried 5-0.

Auditor Hammack asked the County Council to give her time to review the numbers. She stated she would then bring this information back to the County Council on October 1, 2024 at 4:00 p.m. at the Courthouse meeting room. Council was in agreeance.

The meeting adjourned at 4:02 p.m. on September 19, 2025.
PM made a motion to adjourn, seconded by SG. Motion carried 5-0.

Minutes approved this 24th day of October, 2024.

President, Perry County Council

Minutes reviewed by:
Kristinia L. Hammack, Perry County Auditor
Minutes prepared by:
Leisa Ecker, Deputy Auditor