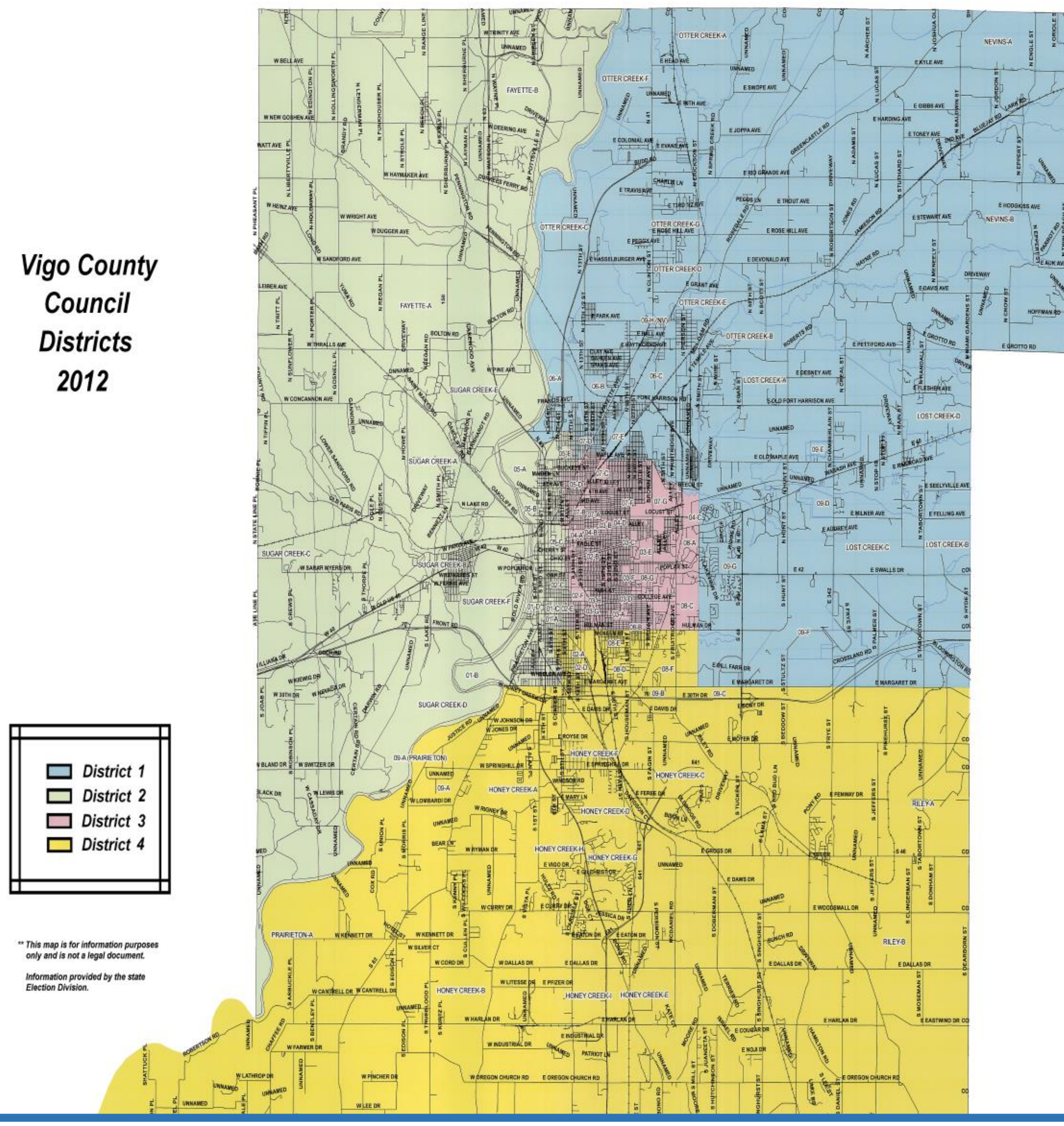
Vigo County Council

2017

2017 Vigo County Council Information



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Vigo County Council

The Vigo County Council is comprised of seven members, four elected from districts and three elected at-large. The Council is responsible for establishing an annual budget for County Government and appropriating funds for the operation of County Government. The County Auditor serves as the clerk of the fiscal body.

What the Council Does:

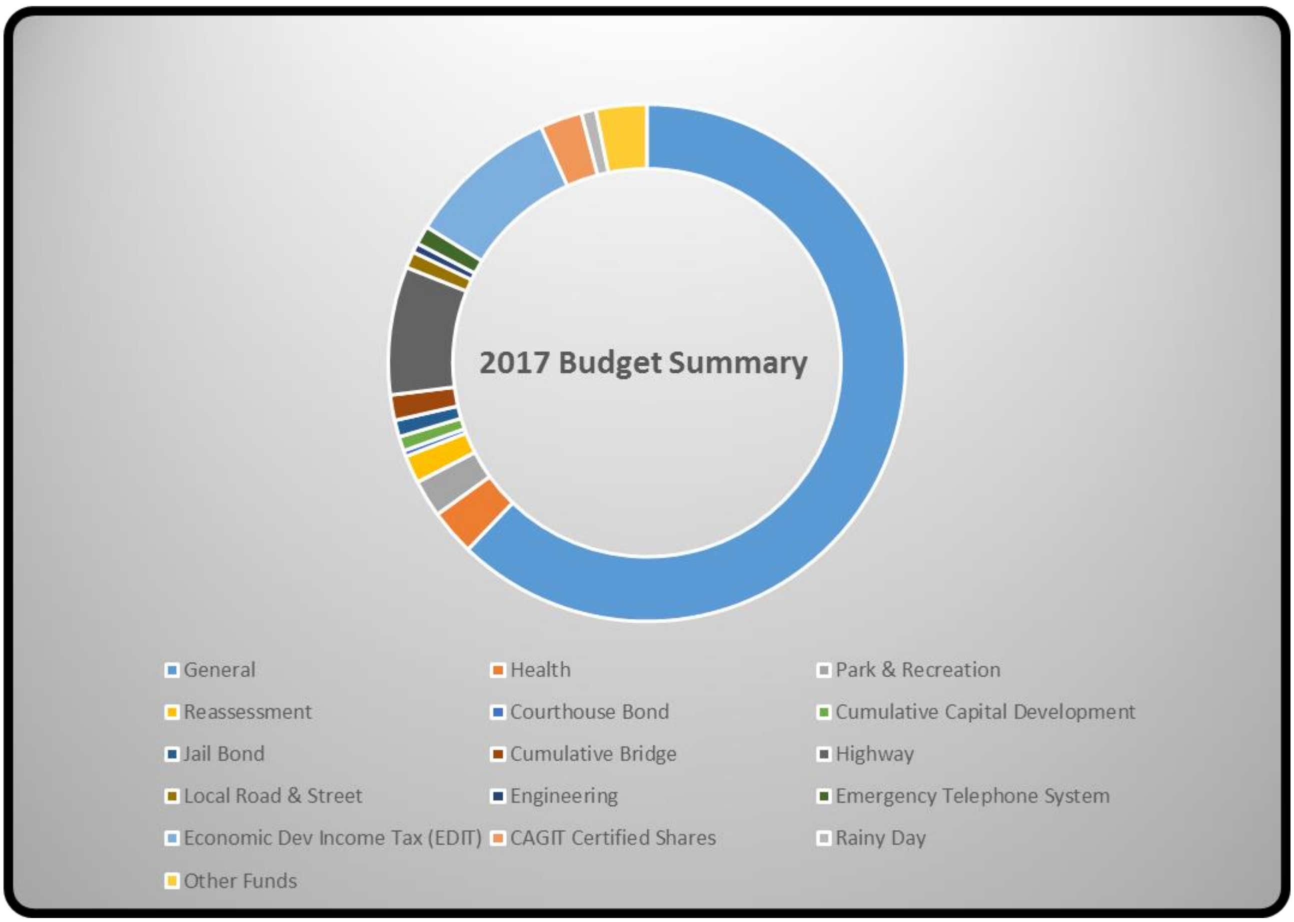
- Exclusive power of making appropriations to be paid out of the county treasury. {IC 36-2-5-11 & IC 36-2-5-12}
- Adoption of the annual budget after receiving estimates submitted by the various county agencies through the county auditor, subject to the modification by the State Board of Tax Commissioners. {IC 36-2-5-7}
- Fixing tax rates and establishing levies on all county property for the purpose of raising funds to meet budget requirements in conducting county business {IC 36-2-5-11}, as well as incurring county indebtedness within the constitutional limitations in the form of bonds and notes. {IC 36-2-6-18}
- Appropriation of additional funds arising after the budget is adopted. {IC 36-5-11}
- Fixing of salaries of officers, deputies, assistants and employees whose salaries are payable from any county fund, with certain exceptions as provided by the statutes granting the Council. {IC 36-2-53}

Committees

- **Committee on the Annual Budget** - It is the duty of the Committee on the Annual Budget to hear, investigate, and report ordinances relating to annual tax levies and annual appropriations.
- **Committee on Budget Adjustments, Transfers, and Appropriations** - It is the responsibility of the Committee on Budget Adjustments, Transfers and Appropriations to, from time to time, consider and report an ordinance as might be referred to it which amends existent annual appropriation ordinances.
- **Committee on Personnel** - It shall be the responsibility of the Committee on Personnel to receive and request information, to conduct inquires, and to make recommendations by Fiscal Policy Resolution or by proposed ordinance relating to the compensation, employee benefits, terms, and conditions of employment of employees of the County.

Summary of 2017 Budget

Fund	Budget	Gross Levy	Total Budget	Total Gross Levy
Property Tax Levy Funds:				
General	$ 33,836,205	$ 28,391,353		
Health	$ 1,560,120	$ 1,404,611		
Park & Recreation	$ 1,269,459	$ 1,758,385		
Reassessment	$ 944,891	$ 1,044,868		
Courthouse Bond	$ 205,000	$ 200,021		
Cumulative Capital Development	$ 489,500	$ 517,655		
Jail Bond	$ 570,000	$ 558,233		
Cumulative Bridge	$ 861,977	$ 878,048	$ 39,737,152	$ 34,753,174
Non-Property Tax Levy Funds:				
Highway	$ 4,361,499	$ -		
Local Road & Street	$ 559,239	$ -		
Engineering	$ 322,299	$ -		
Emergency Telephone System	$ 636,524	$ -		
Economic Dev Income Tax (EDIT)	$ 5,159,327	$ -		
CAGIT Certified Shares	$ 1,432,545	$ -		
Rainy Day	$ 495,000	$ -		
Other Funds	$ 1,727,227	$ -	$ 14,693,660	$ -
Totals			**$ 54,430,812**	**$ 34,753,174**



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County General

Department	Budget	Percentage
Clerk	$ 1,686,108	4.98%
Auditor	$ 906,268	2.68%
Treasurer	$ 493,826	1.46%
Recorder	$ 296,739	0.88%
Sheriff	$ 4,016,123	11.87%
Surveyor	$ 405,226	1.20%
Coroner	$ 355,219	1.05%
Assessor	$ 353,286	1.04%
Prosecutor	$ 1,797,138	5.31%
Voter Registration	$ 158,439	0.47%
Extension Services	$ 437,685	1.29%
Veterans Assistance	$ 78,366	0.23%
Harrison Twp Assessor	$ 376,579	1.11%
Council	$ 335,369	0.99%
Election Board	$ 322,583	0.95%
Drainage Board	$ 2,565	0.01%
Commissioners	$ 3,503,646	10.35%
Area Plan	$ 416,485	1.23%
Information Svcs	$ 539,806	1.60%
Building Maintenance	$ 1,098,278	3.25%
Courts	$ 2,594,705	7.67%
Juvenile Court	$ 1,120,652	3.31%
Public Defender	$ 2,528,449	7.47%
Victim Assistance	$ 79,372	0.23%
EMA	$ 245,556	0.73%
Dispatch (E9-1-1)	$ 1,134,030	3.35%
Weights & Measures	$ 84,000	0.25%
Human Resources	$ 228,493	0.68%
Building Inspection	$ 315,571	0.93%
Jail	$ 4,204,288	12.43%
Juvenile Detention	$ 1,122,581	3.32%
Group Homes	$ 1,184,642	3.50%
Prosecutor Title IV-D (Child Support)	$ 830,756	2.46%
Soil & Water	$ 186,278	0.55%
Adult Protective Services	$ 244,650	0.72%
Title IV-D Court	$ 152,448	0.45%
Total	**$ 33,836,205**	**100.00%**

Other Funds

Fund	Budget
CAGIT Certified Shares	$ 1,432,545
EDIT	$ 5,159,327
Clerk Perpetuation	$ 31,260
County Sales Disclosure	$ 33,500
Cumulative Bridge	$ 861,977
Cumulative Capital Dev	$ 489,500
LEPC	$ 30,500
Health	$ 1,560,120
Recorder Security Prot	$ 31,360
Health Maintenance	$ 87,745
Local Road & Street	$ 559,239
Highway	$ 4,361,499
Park N/R Capital	$ 30,000
Park N/R Operating	$ 193,500
Plat Mapping	$ 22,400
Rainy Day	$ 495,000
Reassessment	$ 944,891
Recorders Perpetuation	$ 59,307
Riverboat	$ 250,000
Supp Public Defender	$ 37,840
Surveyors Cornerstone	$ 25,250
CASA	$ 600
Co Auditor Ineligible Ded.	$ 30,000
Co Elected Official Training	$ 10,000
Park & Recreation	$ 1,269,459
Vigo Co 911	$ 636,524
Supp Juvenile Probation	$ 13,100
Supp Adult Probation	$ 229,216
Alt Dispute Resolution	$ 5,000
Infraction Deferral	$ 110,134
Sheriff Sale	$ 28,041
Health Donation	$ 45,893
Alarm Control N/R	$ 7,699
Jail Bond	$ 570,000
Courthouse Bond	$ 205,000
Drug Task Force Seized Assets	$ 49,000
Engineering	$ 322,299
Guardian Ad Litem	$ 64,939
District 7 Grant	$ 100,000
Prosecutor Incentive IV-D	$ 18,905
New Clerk Incentive	$ 60,438
LHD Trust (Health Dept)	$ 66,100
Family Court	$ 25,000
Veterans Court	$ 30,500
Total	**$20,594,607**

Vigo County Council's Proactive Approach to Revenue Reductions

- Employee Buyout Program
- Spousal Insurance Carve Out Program
- Hiring Freeze
- 1-year $0 Salary Increase
- 1-year $0 Salary Increase with $300 Stipend
- Refinance Bonds/Leases (when applicable to reduce interest costs and shorten term of debt)
- Departmental Take Home Vehicle Policy
- Appropriations for Equipment for Contractual Reductions
- Appropriation Reduction of 7.5% in Supplies, Other Supplies, & Capital Outlays
- Fuel Budgeting Program
- In-House Wellness Center
- In-House Plumbing, Electrical, & HVAC Repair
- Departments Utilize Fee Based/Non-Reverting Funds for Operational Expenses

Vigo County Facts[i]:

- County Tax Rates & Levies – 2015
  - Certified Net Assessed Value: $3,640,332,172
  - Total County Property Tax Rate: 0.8209%
  - Local Income Tax (LIT as of 7/1/2017): 1.5%
    - County Adjusted Gross Income Tax (CAGIT): 0.75%
    - County Economic Development Income Tax (CEDIT/EDIT): 0.50%
  - Innkeepers Tax: 6.5%
  - Wheel Tax
    - Buses, Tractors, & Trucks: $30.00
    - RV's, Semi-Trlr, & Trailer: $5.00
  - Excise Surtax: $15.00
- Population: 107,848
- County Roads
  - 415 Square Miles
  - 2015 County Road Mileage: 836
  - 2015 Vehicle Registration
    - Passenger: 60,822
    - Total: 97,945
- County Bridges
  - Total Bridges: 188
  - Sufficiency Rating
    - 0-49.9: 9
    - 50-79.9: 58
    - 80-100: 121

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[i] Association of Indiana Counties. (2016) 31st Annual County Factbook.

GLOSSARY

1782 Notice	A notice provided to each taxing unit by the DLGF of any proposed change to the budgets, rates, or levies after review of all budgets within the county. Each unit has 10 calendar days to respond to the DLGF.
Abstract	A document prepared by the Auditor of State and completed by the County Auditor's Office to ensure the property taxes have been entered and calculated correctly. The document is a summary of property taxes to be collected by district and by unit. The document must be approved by the Auditor of State prior to tax bills being distributed.
Account	A detail of the budget for a department or fund. Appropriations are placed in specific accounts for a defined purpose. Examples would be Office Supplies or Vehicles. The first number in a five digit account number defines its major classification (1=Personal Services, 2=Supplies, 3=Other Supplies and Services, 4=Capital Outlay). The account structure (FFFF.AAAAA.OOO.DDDD)used is prescribed by the State Board of Accounts to create uniformity in state reporting. F=Fund, A=Account, O=Object, D=Department. As an example: 1000.21000.000.0061 is in County General (1000), is Office Supplies in the major classification of Supplies (.**2**1000), does not have an object (.000) and is in the department budget of the Council (.0061). The term "line item" is interchangeable with the term "account".
Additional Appropriation	Appropriations approved by the County Council outside of the annual budget process.
Appropriation	The authority to spend money for a specific purpose. Appropriations are approved by the County Council during the annual budget process. Important to remember: Cash and appropriations are NOT the same. You cannot spend cash without an appropriation and you cannot use an appropriation without cash.
AV	Assessed Value; the assessor determines the assessed value using guidelines provided by the Department of Local Government. Assessed values are used in the calculation of tax rates and tax bills.
Average Growth Quotient	The percentage property tax levies are allowed to grow annually as determined by the DLGF. The factor is based on a six year look back of data.
Binding Units	Units of government whose governing bodies are made up of non-elected officials. The County Council must adopt the budget, tax rate, and levy for binding units.
CAGIT	County Adjusted Gross Income Tax; a type of income tax that is approved for a county by the County Council. The Indiana Department of Revenue and the DLGF certify the annual distribution amount for each county in August of each year . One twelfth of the annual amount is distributed to the county each month and the county then distributes the defined portions to each eligible unit (county, cities & towns, townships, fire protection districts). A portion of the rate is established as a property tax replacement credit and the tax levies of all of the affected units was reduced accordingly. As of July 1, 2016 CAGIT is no longer recognized as a local income tax and has been replaced with LIT.

GLOSSARY

Circuit Breaker Credit	A reduction applied to your property tax bill based on the classification of the property and the gross assessed value. The property taxes can not exceed 1%, 2%, or 3% of the gross assessed value dependent on if it is homestead, agricultural, non-residential, commercial, etc. Circuit breaker credits were made a part of the Indiana Constitution in 2010 by Hoosier voters. Interchangeable with "Tax Cap Credit"
CVET	Commercial Vehicle Excise Tax; a tax collected by the state for commercial vehicles that is distributed to the County twice a year to be apportioned to taxing units at settlement time.
Deduction	A tool to reduce your net assessed value. There are multiple deductions available through the state such as homestead, mortgage, over 65. Property owners file for the deductions with the County Auditor.
Department	As it pertains to the budget process, a department is a specific piece of the whole part. An example of departments would be Auditor, Treasurer, Jail, etc. which are all a piece of the County General fund.
DLGF	Department of Local Government Finance; a state agency which ensures that property taxes are in accordance with Indiana law. This includes the assessment of property, deductions, budgets, tax rates, and levies.
EDIT	Economic Development Income Tax; a type of income tax that is approved for a county by the County Council. The Indiana Department of Revenue and the DLGF certify the annual distribution amount for each county in August of each year . One twelfth of the annual amount is distributed to the county each month and the county then distributes the defined portions to each eligible unit (county, cities & towns). Each of the units is required to have an EDIT Plan on file with the Commissioners Office. As of July 1, 2016 EDIT is no longer recognized as a local income tax and has been replaced with LIT.
Excise	A tax collected by the state on vehicle license plates that is distributed to the County twice a year to be apportioned to taxing units at settlement time.
FIT	Financial Institution Tax; a tax collected by the state from financial institutions that is distributed to the County twice a year to be distributed to taxing units at settlement time. The distribution rate is set by the state and is based on the number of financial institutions in each township a long time ago (70's or 80's maybe).
Form 1	Local Government Budget Estimate; a budget form prescribed by the DLGF; proposed budgets are to be entered on this form by the department head or elected official. There is an approved column that can be populated and returned to the department by the Auditor once the budgets have been adopted by the council.
Form 144	A form prescribed by the SBOA; the form contains positions and rate of pay for each department/fund. It is distributed to departments by the Auditor upon council adoption of the salary ordinance by the council.

GLOSSARY

Form 2	Estimate of Miscellaneous Revenues; a budget form prescribed by the DLGF; projected miscellaneous (other than property tax) revenues by fund for an 18 month period July 1-Dec 31 of current year and the entire ensuing year are entered by departments for the purpose of determining budgets.
Form 3	Notice to Taxpayers of Budget Estimates and Tax Levies; a budget form prescribed by the DLGF; the form is the notice to taxpayers and provides information on the hearing and adoption dates, budget amount by fund, maximum levies by fund, and any levy appeals.
Form 4	Ordinance For Appropriations, Levies, and Tax Rates; a budget form prescribed by the DLGF; the form includes the adopted appropriations, levies, and tax rates for each fund.
Form 4a	Certificate of Appropriations; a budget form prescribed by the DLGF; the form provides information on the proposed and adopted budgets by major classification (Personal Services, Supplies, Other Services and Charges, & Capital Outlays) by fund and department.
Form 4b	Budget Estimate-Financial Statement-Proposed Tax Rate; a budget form prescribed by the DLGF; this form provides estimated revenues, estimated expenditures, cash balance, amount of property taxes to raise (levy) and projected operating balance for a fund for an 18 month period (last half of current year 7 entire ensuing year). In a nutshell if revenues and expenditures come in at projected levels, the form will provide a cash balance for the fund at the end of the 18 month period. The information found on the form 4b can be found on other forms and is the best form to review when determining budget amounts. If there is ever a trivia question on my favorite form - this is it! This form is also referred to as the 16 line statement even though it now contains more than 16 lines.
Fund	A fund is established by state statute or local ordinance; is normally determined by a specific revenue source or use of revenue and is used for accountability. Examples are County General, Highway, Reassessment, and Infraction Deferral.
Gross Assessed Value	Assessed Value before any deductions are applied. Tax cap limits are based on the Gross Assessed Value.
Levy	The amount of property taxes required to raise to support the budget and maintain the desired operating balance of a fund.
Line Item	The old school name for Account.
LIT	Local Income Tax; Adopted by County Council for entire County. Replaced LOIT July 1, 2016
NAV	Net Assessed Value; Gross Assessed Value less any deductions; property tax rates are determined by dividing property tax levy by the NAV; also used in the calculation of tax bills.
Non-Binding Units	Units of government whose governing bodies are made up of elected officials. The County Council must review the budget, tax rate, and levy for binding units.

GLOSSARY

Operating Balance	The fund balance projected for a period of time based on current cash & investment balances, projected revenues, and projected expenditures. The operating balance is normally calculated on the Form 4b for an 18 month period. As time passes, adjustments should be made to allow for actual revenues and expenditures.
Salary Ordinance	An ordinance adopted by the county council that sets the compensation for most positions within county government. It is adopted on an annual basis along with the annual budget for the ensuing year. It can be amended for any position except for elected officials. Elected officials compensation cannot be changed in the year for which it is fixed. IC 36-2-5-13
SBOA	State Board of Accounts is a state agency which audits the financial records of state and local government entities to ensure compliance as well as provide guidance.
Settlement	The process of balancing tax collections and apportioning out to taxing units. It is required by statute to distribute tax collections within 51 days of the tax due date so normally settlement is completed by late June and December each year.
Tax Cap Loss	The amount of property taxes not collected due to property tax credits for taxes exceeding the 1%, 2%, and 3% caps for each classification.
Taxing District	A geographical area which provides a service. Taxing units within in the taxing district determine the overall rate. A township is an example.
Taxing Unit	An individual unit of government with the authority to levy a property tax. Examples include townships, cities & towns, county, school corporations, library, etc.
TIF	Tax Increment Finance; an economic development tool to provide incentive to growth. Upon the establishment of a TIF district by the county council or municipal council, a base is established (current nav of area) and the taxes on the amount of growth over the base is then distributed to the TIF district. The proceeds are often used for the bond payments of infrastructure or project.
Transfer, In-Series	A transfer of an existing appropriation balance from one account to another within the same major classification (refer to accounts). An in-series transfer does NOT require approval of the council.
Transfer, Out of Series	A transfer of an existing appropriation balance from one account to another in different major classifications (refer to accounts). An out of series transfer REQUIRES approval of the council.
Wheel Tax/Surtax	A local tax implemented on vehicles plated in Vigo County. Wheel tax is on commercial vehicles, buses, trailers, etc. and Surtax is on passenger vehicles.