



Vigo County Council

Vigo County Government Center
127 Oak Street
Terre Haute, Indiana 47807

Phone: 812.231.5638
Fax: 812.231.6245

District 1:
Tim Curley
President Pro Tempore
tim.curley@vigocounty.in.gov

District 2:
Bill Thomas
President
bill.thomas@vigocounty.in.gov

District 3:
Kathy Miller
kathy.miller@vigocounty.in.gov

District 4:
Mike Morris
mike.morris@vigocounty.in.gov

At Large:
Brendan Kearns
brendan.kearns@vigocounty.in.gov

Aaron Loudermilk
aaron.loudermilk@vigocounty.in.gov

Jim Mann
jim.mann@vigocounty.in.gov

Administrator:

Kylissa Miller
kylissa.miller@vigocounty.in.gov

Counsel:

Robert Effner
robert.effner@effnerlaw.com

Date: May 16, 2017

To: Elected Officials/Department Heads

From: Annual Budget Committee – Jim Mann (Chair), Mike Morris, & Kathy Miller

Re: 2018 Budget

A timeline for the 2018 budget process has been established and we are requesting the proposed budget submissions for the 2's, 3's & 4's be submitted by **Friday, June 9, 2017**. The Auditor's Office will be providing you with documents to submit your budget in the near future. Please scan and save a copy of your completed budget documents to your department folder on nas2. If you choose to submit hard copies of your proposed budget, please provide a copy for both the Council and Auditor.

For the departments that are outside of County General, please complete the Form 2 or Estimate of Miscellaneous Revenues first. It is important to structure your operating budget within the available revenue stream. It is advisable for you to base the revenues on at least two (2) years of historical data while accounting for any legislative or policy changes for a more accurate estimate.

For the funds that have a property tax levy please be advised the property tax cap losses continue to increase and should be considered when determining the proposed budget. A copy of the tax cap losses for 2017 and the Cash & Investments Combined Statement from the 2016 Annual Financial Report for Vigo County have been attached for your review and to provide you with insight to the challenges of the 2018 budget.

The committee is requesting a detailed written explanation for significant increases in line items as well as proposals for new projects and capital improvements to be included with the budget submission. The explanation for projects and capital outlays should include the following:

- Cost estimates
- Potential benefits
- Need (legislative requirement, safety, etc.)
- Funding source

The Personnel Committee will be providing recommendations to the Annual Budget Committee at the June 20, 2017 council meeting for compensation and job maintenance review requests. The recommendations will be considered along with the proposed budgets, changes in benefits costs, estimated revenues, and estimated property tax cap losses to determine the compensation package that is sustainable.

The Annual Budget Committee has tentatively scheduled department hearings for the week of July 10th. A schedule will be determined at a later date and you will be notified.

If you have any questions, please contact the Annual Budget Committee, Council President Bill Thomas, or Kylissa Miller.

Vigo County, Indiana
Annual Financial Report - 2016
Cash & Investments Combined Statement

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2016	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2016
Governmental Activities	0001	Treasurer's Trust / After Settlement Collections	\$2,477,448.32	\$2,307,460.43	\$2,477,448.32	\$2,307,460.43
	0002	Sheriff's Inmate Trust - Supp CAR	\$20,004.76	\$674,107.40	\$620,408.15	\$73,704.01
	0003	Sheriff / Jail Commissary - Supp CAR	\$35,725.16	\$261,961.30	\$285,590.59	\$12,095.87
	0006	Clerk's Trust - Supp CAR	\$1,166,558.01	\$6,994,598.32	\$6,967,593.97	\$1,193,562.36
	0011	Vigo County Drug Task Force - Supp CAR	\$3,292.10	\$20,569.46	\$22,500.00	\$1,361.56
	1000	General Fund	\$21,024,298.63	\$29,286,094.25	\$31,469,005.42	\$18,841,387.46
	1101	Sheriff Accident Report	\$779.53	\$9,550.00	\$4,208.58	\$6,120.95
	1106	Animal Control Fund	\$5,093.88	\$200.00	\$0.00	\$5,293.88
	1110	CAGIT County Certified Shares	\$3,518,006.11	\$4,133,630.16	\$4,036,019.67	\$3,615,616.60
	1111	Campaign Finance Enforcement	\$40.00	\$0.00	\$0.00	\$40.00
	1112	EDIT-County Portion	\$15,884,034.67	\$5,062,064.06	\$6,001,404.05	\$14,944,694.68
	1116	City/Town Court Cost	\$0.00	\$13,469.60	\$6,948.98	\$6,520.62
	1119	Clerk Perpetuation	\$140,467.92	\$53,241.36	\$36,790.01	\$156,919.27
	1122	Adult Community Corrections	\$157,100.06	\$917,170.10	\$917,355.91	\$156,914.25
	1123	Community Transition Program	\$25,118.47	\$146,040.98	\$118,508.78	\$52,650.67
	1124	Cong School-Interest	\$8,109.47	\$0.00	\$2,285.84	\$5,823.63
	1125	Cong School-Principal	\$57,145.93	\$0.00	\$0.00	\$57,145.93
	1127	Convention & Tourism	\$2,598,632.59	\$1,884,797.12	\$2,287,099.70	\$2,196,330.01
	1129	Dog Tax	\$373.68	\$0.00	\$0.00	\$373.68
	1131	County Sales Disclosure	\$112,368.86	\$11,575.00	\$10,209.00	\$113,734.86
	1134	Covered Bridge	\$14,839.87	\$1,850.00	\$0.00	\$16,689.87
	1135	Cumulative Bridge	\$3,593,042.95	\$995,218.59	\$928,094.67	\$3,660,166.87
	1138	Cumulative Capital Development	\$0.00	\$509,418.07	\$276,000.00	\$233,418.07
	1148	Drug Free Community	\$58,940.80	\$47,076.76	\$56,049.00	\$49,968.56
	1152	LEPC	\$66,338.58	\$7,394.26	\$14,527.88	\$59,204.96
	1154	Recorder Enhanced Access	\$64,019.22	\$26,130.00	\$399.96	\$89,749.26
	1158	General Drain	\$341,430.68	\$0.00	\$0.00	\$341,430.68

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2016	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2016
Governmental Activities	1159	Health	\$1,139,712.24	\$1,190,966.93	\$1,557,547.98	\$773,131.19
	1160	Recorder Security Protection	\$109,938.68	\$6,683.00	\$19,118.40	\$97,503.28
	1167	Levy Excess.County Gen	\$231.12	\$0.00	\$0.00	\$231.12
	1168	Health Maintenance	\$15,073.52	\$109,008.00	\$70,014.02	\$54,067.50
	1169	Local Road & Street	\$271,203.82	\$556,146.11	\$627,245.27	\$200,104.66
	1176	Highway	\$1,176,564.54	\$4,617,828.03	\$4,754,534.10	\$1,039,858.47
	1178	Parks And Rec Non-Revert Cap	\$42,017.04	\$30,000.00	\$35,525.55	\$36,491.49
	1179	Parks And Rec Non-Reverting	\$276,231.07	\$158,454.70	\$158,237.55	\$276,448.22
	1181	Plat Mapping	\$278,179.06	\$19,150.00	\$40,296.09	\$257,032.97
	1186	Rainy Day	\$1,009,411.04	\$999,875.00	\$999,875.00	\$1,009,411.04
	1188	Reassessment 2015	\$1,145,454.96	\$759,422.50	\$761,344.15	\$1,143,533.31
	1189	Recorders Record Perpetuation	\$392,045.68	\$114,876.03	\$145,288.29	\$361,633.42
	1191	Riverboat Wagering Tax Revenue	\$153,207.88	\$638,859.84	\$405,782.50	\$386,285.22
	1194	Solid Waste User Fees	\$521,042.45	\$381,792.49	\$357,260.92	\$545,574.02
	1200	Supplemental Public Defender	\$127,424.54	\$40,816.91	\$55,249.15	\$112,992.30
	1201	Surplus Tax	\$272,043.27	\$138,453.58	\$163,628.56	\$246,868.29
	1202	Surveyors Cornerstone	\$147,358.00	\$19,753.09	\$24,940.75	\$142,170.34
	1203	Tax Sale Cost	\$78,424.32	\$73,913.92	\$71,356.52	\$80,981.72
	1204	Tax Sale Redemption	\$40,846.27	\$497,363.47	\$444,394.53	\$93,815.21
	1205	Tax Sale Surplus	\$1,440,570.17	\$1,364,251.32	\$944,200.83	\$1,860,620.66
	1212	CASA	\$8,338.04	\$320.00	\$0.00	\$8,658.04
	1216	Co Auditor Ineligible Deducts	\$367,461.44	\$0.00	\$0.00	\$367,461.44
	1217	Co Elected Officials Training	\$31,391.60	\$6,670.50	\$2,697.98	\$35,364.12
	1219	Park & Recreation	\$617,877.38	\$1,138,922.57	\$1,245,785.51	\$511,014.44
	1220	County Offender Transportation	\$0.00	\$375.00	\$0.00	\$375.00
	1222	Vigo County 911	\$674,474.42	\$789,175.03	\$678,075.58	\$785,573.87
	1229	LOIT Special Distribution	\$0.00	\$1,783,029.86	\$757,896.57	\$1,025,133.29
	2050	Supp. Juvenile Probation	\$9,553.43	\$13,130.00	\$10,189.88	\$12,493.55
	2100	Supplemental Adult Probation	\$227,154.95	\$104,655.00	\$192,355.96	\$139,453.99
	2200	Alternative Dispute Resolution	\$0.00	\$7,540.00	\$0.00	\$7,540.00

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2016	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2016
Governmental Activities	2501	User Fee Infraction Deferral	\$100,721.10	\$148,500.00	\$139,941.07	\$109,280.03
	2503	Jury Pay Users	\$122,693.99	\$11,374.30	\$0.00	\$134,068.29
	2507	User Fees Sheriff cont Ed	\$3,128.44	\$3,968.77	\$2,329.83	\$4,767.38
	2510	Alcohol & Drug	\$15,728.76	\$23,384.83	\$21,426.63	\$17,686.96
	2511	Drug Court User Fee	\$267.86	\$50,000.00	\$0.00	\$50,267.86
	2700	Drainage Maintenance	\$29,619.64	\$3,589.37	\$0.00	\$33,209.01
	4009	Sheriff Sale	\$3,540.43	\$55,143.00	\$53,852.06	\$4,831.37
	4010	Drug Task Force Grant	\$79,610.30	\$0.00	\$0.00	\$79,610.30
	4101	Courthouse Lights Donation	\$50.00	\$0.00	\$0.00	\$50.00
	4102	Crime Victim Donation	\$13,228.21	\$0.00	\$0.00	\$13,228.21
	4103	Health Donation Fund	\$65,014.45	\$34,606.35	\$47,330.35	\$52,290.45
	4105	Juvenile Donation	\$1,364.58	\$0.00	\$0.00	\$1,364.58
	4106	Parks and Recreation Donation	\$89,850.81	\$340,411.55	\$343,074.38	\$87,187.98
	4107	Sheriff Donation	\$17,618.10	\$2,170.00	\$3,235.50	\$16,552.60
	4109	EMA Donation Fund	\$25.00	\$0.00	\$0.00	\$25.00
	4115	Veterans Memorial Donation	\$1.85	\$0.00	\$0.00	\$1.85
	4120	Surplus Sewage Collection	\$3,091.81	\$38,268.54	\$38,268.54	\$3,091.81
	4201	Alarm Control Non-Reverting	\$15,192.55	\$100.00	\$7,699.00	\$7,593.55
	4500	Certainteed TIF	\$653,169.08	\$440,485.03	\$0.00	\$1,093,654.11
	4501	Staples TIF	\$1,650,164.89	\$421,112.41	\$0.00	\$2,071,277.30
	4601	Bond And Int Redemp Jail Bond	\$213,564.00	\$609,623.25	\$279,500.00	\$543,687.25
	4602	Courthouse Bond	\$59,230.18	\$255,330.73	\$64,500.00	\$250,060.91
	4900	Air Pollution Non-Reverting	\$17,201.32	\$0.00	\$0.00	\$17,201.32
	4901	Canal Road Construction	\$1,273,433.83	\$0.00	\$0.00	\$1,273,433.83
	4903	CTP Zone (Certified Tech Park)	\$0.30	\$0.00	\$0.00	\$0.30
	4904	Redevelopment District Capital	\$840,751.32	\$175,111.20	\$64,080.52	\$951,782.00
	4905	Prosecutor Equitable Sharing	\$19,640.00	\$0.00	\$0.00	\$19,640.00
	4907	Vigo County Industrial Park Ls	\$26,498.75	\$0.00	\$0.00	\$26,498.75
	4909	Enhanced Access	\$779.85	\$0.00	\$0.00	\$779.85
	4910	Surplus Tax Overpayments	\$29,485.10	\$45,053.11	\$26,128.27	\$48,409.94

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2016	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2016
Governmental Activities	4916	Records Check	\$320.82	\$627.00	\$0.00	\$947.82
	4917	Sheriff Process Svc - Pension	\$10,295.11	\$266,246.70	\$257,545.00	\$18,996.81
	4920	Sheriff Hand Gun Permit	\$28,968.76	\$48,860.00	\$68,382.89	\$9,445.87
	4923	Park Land Acquisition-Wetlands	\$11.94	\$0.00	\$0.00	\$11.94
	4956	Tax Certificate Sale	\$48,323.85	\$105,342.00	\$87,114.00	\$66,551.85
	4963	CC Project Income	\$109,341.27	\$1,588,854.11	\$1,411,616.25	\$286,579.13
	4965	Commissary Comm Corrections	\$12,502.90	\$32,955.07	\$9,722.02	\$35,735.95
	4967	Seized Assets/Drug Task Force	\$10,592.04	\$41,679.03	\$33,282.49	\$18,988.58
	4972	Engineering	\$87,126.87	\$312,337.25	\$306,078.37	\$93,385.75
	4975	Road Closure	\$40,272.08	\$15,915.00	\$0.00	\$56,187.08
	4990	E-share Asset Forfeiture	\$38,193.01	\$2,120.30	\$38,000.00	\$2,313.31
	4999	Interlocal Co-op Agreement	\$29,954.82	\$0.00	\$0.00	\$29,954.82
	5150	United Way	\$48.26	\$0.00	\$0.00	\$48.26
	5200	Hospital Benefits	\$4,130,630.95	\$6,655,808.54	\$6,031,524.02	\$4,754,915.47
	5250	Prepaid Legal Service	\$154.56	\$0.00	\$0.00	\$154.56
	5352	Deferred Compensation	\$0.00	\$262,194.02	\$262,194.02	\$0.00
	5353	Federal Tax	\$192.27	\$2,415,245.60	\$2,415,648.15	-\$210.28
	5354	Medicare	\$70.92	\$1,606,900.51	\$1,607,303.56	-\$332.13
	5355	Flexible Spending Acct (FSA)	\$7,882.92	\$44,345.98	\$43,943.15	\$8,285.75
	5357	Retirement	\$2,924.69	\$14,216.05	\$14,216.05	\$2,924.69
	5359	Sheriff Pension	\$0.00	\$21,134.34	\$21,134.34	\$0.00
	5361	State Withholding	\$40.49	\$965,978.82	\$966,212.17	-\$192.86
	5362	Highway Union Dues	\$1,783.30	\$0.00	\$0.00	\$1,783.30
	5363	Cintas Highway Uniforms	\$446.65	\$0.00	\$0.00	\$446.65
	5364	Garnishments	\$0.00	\$145,908.14	\$145,908.14	\$0.00
	5900	Supplemental Insurance	\$6,707.82	\$503,484.37	\$503,423.78	\$6,768.41
	5902	Supplemental Insurance-COBRA	-\$25.48	\$890.94	\$771.76	\$93.70
	6000	Settlement	\$0.00	\$99,800,675.60	\$99,800,675.60	\$0.00
	6001	Homestead Credit Distribution	\$8,575.40	\$0.00	\$0.00	\$8,575.40
	6020	County Wheel Tax	\$0.00	\$1,376,130.82	\$1,374,376.72	\$1,754.10
	6023	CVET	\$0.00	\$518,403.00	\$518,403.00	\$0.00

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2016	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2016
Governmental Activities	6024	State Welfare Excise Tax	\$0.00	\$2,473,697.76	\$2,473,697.76	\$0.00
	6051	Financial Institution Tax	\$0.00	\$1,401,978.32	\$1,401,978.32	\$0.00
	7101	Fines & Forfeitures	\$7,848.50	\$8,894.36	\$12,418.09	\$4,324.77
	7102	Infraction Judgments	\$3,683.50	\$64,182.00	\$67,865.50	\$0.00
	7103	Overweight Judgments	\$843.50	\$8,532.50	\$8,508.50	\$867.50
	7104	Special Death Benefit	\$600.00	\$3,585.47	\$3,965.47	\$220.00
	7105	State Sales Disclosure Fees	\$970.00	\$11,405.00	\$11,470.00	\$905.00
	7106	State Coroners CE Fees	\$1,684.00	\$18,088.00	\$18,328.00	\$1,444.00
	7107	Interstate Transfer Fee	\$0.00	\$500.00	\$500.00	\$0.00
	7108	Mortgage Recording Fees-State	\$497.50	\$7,620.00	\$7,370.00	\$747.50
	7113	Child Restraint Violation Fine	\$0.00	\$450.00	\$450.00	\$0.00
	7202	Inheritance Tax	\$504.05	\$0.00	\$0.00	\$504.05
	7311	CAGIT	\$0.00	\$14,355,907.00	\$14,355,907.00	\$0.00
	7312	CEDIT	\$0.00	\$9,811,613.00	\$9,811,613.00	\$0.00
	7315	LOIT 2016 Special Distribution	\$0.00	\$4,135,951.09	\$4,135,951.09	\$0.00
	8101	Guardian Ad Litem Fee	\$35,586.01	\$113,760.73	\$105,657.19	\$43,689.55
	8103	Crime Control	-\$280.91	\$42,858.58	\$48,832.13	-\$6,254.46
	8105	97.039.FEMA Buyout	\$238,320.27	\$0.00	\$83,969.05	\$154,351.22
	8106	FEMA	\$6,497.72	\$0.00	\$0.00	\$6,497.72
	8107	Crime Victim Assistance	\$13,963.63	\$0.00	\$0.00	\$13,963.63
	8109	93.268 Hlth Immunization Grant	-\$1,168.87	\$68,194.02	\$73,016.39	-\$5,991.24
	8110	District 7 Grant	\$98,000.00	\$123,018.56	\$60,167.56	\$160,851.00
	8222	Homeland Defense	\$1,639.03	\$0.00	\$0.00	\$1,639.03
	8223	Homeland Security	\$27,843.64	\$43,955.60	\$38,153.26	\$33,645.98
	8314	Project 21	\$91.29	\$4,000.00	\$4,091.29	\$0.00
	8315	Operation Pullover	\$41,456.24	\$92,133.17	\$43,489.27	\$90,100.14
	8322	Juvenile Lunch N/R	\$7,250.80	\$25,118.61	\$30,496.48	\$1,872.93
	8324	Juvenile Justice Center Ed	\$16,415.27	\$22,211.20	\$15,618.54	\$23,007.93
	8330	Ace 70 Grant (Sheriff)	\$1,881.14	\$0.00	\$0.00	\$1,881.14
	8893	ARRA Grant.Prosecutor IV-D	\$0.43	\$0.00	\$0.00	\$0.43
	8894	ARRA Grant.Clerk Incentive	\$30,633.49	\$0.00	\$2,969.49	\$27,664.00

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2016	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2016
Governmental Activities	8895	CG Incentive	\$137,425.96	\$47,264.00	\$90,926.25	\$93,763.71
	8897	Prosecutor Incentive IV-D	\$118,911.49	\$71,109.00	\$11,464.02	\$178,556.47
	8898	Clerk Incentive	\$19,053.97	\$0.00	\$0.00	\$19,053.97
	8899	New Clerk Incentive	\$78,940.11	\$47,264.00	\$57,790.84	\$68,413.27
	9100	Menard's Local Grant	\$1,746.60	\$0.00	\$0.00	\$1,746.60
	9101	LHD Trust(Local Health Dept)	\$38,036.45	\$69,333.95	\$51,526.43	\$55,843.97
	9103	INDot Grant Industrial Park	\$296.61	\$0.00	\$0.00	\$296.61
	9105	Breast Cancer Grant	\$570.03	\$0.00	\$570.03	\$0.00
	9107	Family Court Grant	\$0.00	\$25,000.00	\$721.65	\$24,278.35
	9108	Veterans Court	\$0.00	\$34,365.00	\$13,174.96	\$21,190.04
	9109	Local Road Matching Grant / Community Crossings	\$0.00	\$999,875.00	\$181,541.20	\$818,333.80
	9120	Adult Probation. DOC Grant	\$0.00	\$38,437.50	\$1,506.62	\$36,930.88
	9200	Fayette Twp Water Grant	\$0.00	\$77,873.67	\$22,500.00	\$55,373.67
		GRAND TOTAL	\$72,796,185.35	\$222,577,712.82	\$221,318,337.13	\$74,055,561.04

2017 Vigo County Circuit Breaker Report

County-wide Totals

1% Homestead Circuit Breaker Credits	2% Circuit Breaker Credits	3% Circuit Breaker Credits	Over 65 Circuit Breaker Credits	County-wide Grant Total
\$6,519,060.98	\$12,733,487.18	\$11,421,462.26	\$281,446.80	\$30,955,457.22

Unit	Unit Type/Fund Name	Fund Code	Certified Levy	Levy Based on Abstract AV	Over 65 Circuit Breaker	1%/2%/3% Circuit Breaker	Total Circuit Breaker	Exempt	Protected
VIGO COUNTY	County		\$30,894,430.00	\$31,199,176.39	\$77,341.92	\$5,957,031.02	\$6,034,372.94		
	GENERAL	0101	\$24,412,412.00	\$24,653,219.16	\$61,114.66	\$4,822,012.42	\$4,883,127.09	N	N
	2015 REASSESSMENT	0124	\$1,022,702.00	\$1,032,790.07	\$2,560.26	\$202,007.15	\$204,567.41	N	N
	COURT HOUSE BOND	0581	\$198,654.00	\$200,613.90	\$497.32	\$0.00	\$497.32	N	Y
	CUMULATIVE BRIDGE	0790	\$985,914.00	\$995,639.35	\$2,468.16	\$194,740.71	\$197,208.87	N	N
	HEALTH	0801	\$1,401,617.00	\$1,415,442.51	\$3,508.84	\$276,851.53	\$280,360.37	N	N
	JAIL BOND	1186	\$537,103.00	\$542,400.54	\$1,344.60	\$0.00	\$1,344.60	N	Y
	PARK & RECREATION	1301	\$1,754,780.00	\$1,772,089.44	\$4,392.96	\$346,609.39	\$351,002.35	N	N
	CUMULATIVE CAPITAL DEVELOPMENT	2391	\$581,248.00	\$586,981.41	\$1,455.11	\$114,809.82	\$116,264.93	N	N