

**ALLEN COUNTY COUNCIL MEETING AGENDA  
THURSDAY, SEPTEMBER 18, 2014  
8:30 AM**

**CALL TO ORDER:** PRESIDENT, DARREN VOGT

**APPROVAL OF MINUTES:** AUGUST 21, 2014

**FINANCIAL REPORT:** AUDITOR, TERA KLUTZ

<b>UNEMPLOYMENT RATE:</b>		JUNE	JULY
	Allen County	5.7%	6.1%
	Indiana	6.1%	5.8%
	Illinois	7.1%	7.0%
	Michigan	7.9%	8.6%
	Ohio	5.9%	6.0%
	National	6.3%	6.5%

**TOTAL APPROPRIATIONS REQUESTED IN THE GENERAL FUND:** \$79,125

**TOTAL APPROPRIATIONS REQUESTED IN OTHER FUNDS:** \$145,000

**DEPARTMENT 62 - SUPERIOR COURT** Harris

**APPROPRIATION REDUCTION IN DEPT 42-COUNTY COUNCIL:**

100-4201-413.49-10 OTHER CAPITAL (\$9,125)

**APPROPRIATION IN COUNTY GENERAL FUND:**

100-6201-412.43-03 OFFICE/COMPUTER EQUIP \$9,125

Adjustment to the temporary salary ordinance for the CASA Director extending the effective date from August 11-22 to August 11-25.

**DEPARTMENT 40 - COMMISSIONERS** Harris

**APPROPRIATION IN COUNTY GENERAL FUND:**

100-4010-411.34-03 LIABILITY-SELF INSURANCE \$70,000

**APPROPRIATION IN COUNTY LIABILITY FUND 249:**

249-0204-411.31-12 LITIGATION \$70,000

**APPROPRIATION IN VEHICLE/VOTING MACHINE FUND 267:**

267-0204-415.36-03 AUTOMOTIVE REPAIR \$75,000

**DEPARTMENT 47 - BUILDING MAINTENANCE** L Brown

Request salary ordinance reclassifying the Operations Manager, PAT 5/6, \$54,982 to PAT 6/6, \$62,399.

**DEPARTMENT 55 - ALLEN COUNTY JUVENILE CENTER** Buskirk

Requesting permission to apply for the Waterfield Foundation grant for the Check and Connect Program.

**DEPARTMENT 01 - COUNTY CLERK** Buskirk &  
L Brown

Request salary ordinance reclassifying the Court Records Manager, PAT 3/7, \$46,231 to PAT 4/7, \$52,027.

Request salary ordinance reclassifying Finance Manager, PAT 3/7, \$46,231 to Finance Manager, PAT 4/7, \$52,027.

Request salary ordinance reclassifying Court Records Deputy III, OSS 3/7, \$35,493 to Judgement Deputy, OSS 4/7, \$39,301.

Request salary ordinance reclassifying Court Records Deputy III, OSS 3/2, \$28,347 to Judgement Deputy, OSS 4/2, \$31,388.

**DISCUSSION AND OTHER BUSINESS TO COME BEFORE COUNCIL:**

Lease/Purchase agreement for the expansion and remodeling of the Allen County War Memorial Coliseum

First Amendment to Allen County Police Department Pension and Supplemental Benefits Trusts

**RECENT and/or UPCOMING MEETINGS:**

**LIAISON REPORTS:**

**PUBLIC COMMENTS:**

Approval to waive the second reading on any matter approved today for which it may be deemed necessary for the County Council meeting of September 18, 2014.

The next County Council regular meeting will be held at 8:30 am Thursday, October 16, 2014 in the Discussion Room of Citizens Square.

Allen County does not discriminate because of disability in the admission to, or treatment or employment in, its programs or activities. The Human Resources Director has been designated to coordinate compliance with nondiscrimination requirements contained in Section 35.107 of the Department of Justice regulations. Information concerning the provisions of the Americans with Disabilities Act, and the rights provided therein, and Allen County's ADA policy is available from the ADA Coordinator. Suggestions on how the County can better meet the needs of persons with disabilities may be submitted to the ADA Coordinator at: Human Resources Department 200 E. Berry Street, Suite 380, Fort Wayne, In. 46802 or by phone at (260)449-7217.

ALLEN COUNTY  
 FINANCIAL REPORT FOR  
**COUNTY GENERAL FUND**  
 August 31, 2014

September 18, 2014 Meeting

**Fund - 100**

	<u>ESTIMATE</u>		<u>ACTUAL</u>
CASH BALANCE AT 1/1/14	6,162,779		6,162,779
<b>ESTIMATED REVENUES FOR 2014:</b>		<b>ACTUAL REVENUES TO DATE:</b>	
		Percentage of Collections:	
2014 Property Tax	59,039,435		
Less Circuit Breaker Credit	(7,085,857)		
Total Property Taxes charged	51,953,578	55.57%	28,872,152
Less Allowance for Uncollected Property Tax	(1,558,607)		
Miscellaneous	19,639,087	74.68%	14,667,156
	70,034,058	Total Percentage of Collections	62.17% 43,539,308
TOTAL CASH & <b>ESTIMATED REVENUES:</b>	76,196,837	<b>ACTUAL CASH YEAR TO DATE:</b>	49,702,087
<b>ESTIMATED DISBURSEMENTS:</b>		<b>ACTUAL DISBURSEMENTS:</b>	
2014 Budget	72,439,642		46,186,190
2013 Encumbrances	1,979,764		
Additional Appropriations	400,235		
	74,819,641	Percentage of Disbursements	61.73% 46,186,190
TOTAL BUDGETED APPROPRIATION	74,819,641		
		Rainy Day Temporary Loan	10,500,000
AMOUNT LEFT FOR APPROPRIATION	1,377,196	<b>ACTUAL CASH BALANCE YTD:</b>	14,015,897
FOR CONSIDERATION TODAY:			
<b>APPROPRIATIONS</b>	<b>79,125</b>		

# Allen County General Fund Miscellaneous Revenue

August 2014

% OF YEAR PAST = 66.67%

DLGF Account Code		Estimated Revenue 2014	Percent Collected	Total
<b>OTHER TAXES:</b>				
R112	Financial Institutions Tax	263,215	55.56%	146,231
R114	Vehicle License Excise Tax	3,949,969	51.53%	2,035,301
R135	Commercial Vehicle Excise Tax	384,895	46.91%	180,573
R110	Riverboat Wagering Tax Revenue	441,308	100.00%	441,308

## INTERGOVERNMENTAL REVENUES:

R132 A	Indirect Costs - Chld Sprt IV-D	375,000	65.02%	243,812
R133 A	Emerg Prep/Civil Def-Fed Match	80,000	0.00%	0
R133 B	Care of Federal Prisoners	1,600,000	70.82%	1,133,076
R423 A	Juvenile Justice Center/Trans. Child Care	230,000	67.74%	155,803
R423 B	Youth Serv/Regular Child Care	330,000	75.49%	249,124
	Change of Venue	0	0.00%	25,588
R109	Liquor Excise Tax Distr. - ABC	20,000	94.63%	18,926
R128	Inheritance Tax-County Share	0	0.00%	26,394
R133 C	Public Defender Reimbursement	1,025,000	80.73%	827,454
R414 A	Examination of Records	30,000	99.48%	29,845
R414 B	SSI Payments	45,000	63.56%	28,600

## LICENSES AND PERMITS:

R203 A	Department of Planning	650,000	80.57%	523,710
R203 B	Building Department	1,500,000	76.93%	1,153,976
R210	Cable Franchise License Fees	385,000	78.79%	303,340

## CHARGES FOR SERVICES:

### Departmental Revenue:

R404	Treasurer	200,000	42.90%	85,792
R402	Recorder	900,000	57.80%	520,160
R403	Sheriff	1,350,000	83.17%	1,122,791
R424	Surveyor	85,000	192.71%	163,807
R401	Auditor	6,500	8278.96%	538,133
R409	Data Processing	280,000	161.16%	451,258
R414 C	Charges for Services - N.I.R.C.C.	700,000	50.35%	352,437
R502	Clerk of Circuit Court	1,875,000	44.44%	833,204

# Allen County General Fund Miscellaneous Revenue

**August 2014**

**% OF YEAR PAST = 66.67%**

DLGF Account Code		Estimated Revenue 2014	Percent Collected	Total
<b>MISCELLANEOUS REVENUE</b>				
R132 B	Child Support Exp Budget Reimb	1,770,000	49.74%	<b>880,427</b>
R414 D	Election Expense	0	0.00%	<b>0</b>
R913 A	Reimbursements/Refunds	40,000	96.20%	<b>38,479</b>
R913 B	Copy Machine Charges	200	0.85%	<b>2</b>
R913 C	Telephone Reimbursement	4,000	28.77%	<b>1,151</b>
R902	Interest on Investments	100,000	113.20%	<b>113,200</b>
R413	Rental of County Property	395,000	49.29%	<b>194,701</b>
R913 D	Co. Misc - Non-identified Rev	149,000	62.25%	<b>92,751</b>
<b>OTHER FINANCING SOURCES:</b>				
R905	Sale of Real & Personal Property	50,000	82.53%	<b>41,263</b>
R906 A	Property Tax Refund Reimbursements	200,000	857.27%	<b>1,714,540</b>
R906 B	Unclaimed Surplus Tax	225,000	0.00%	<b>0</b>
<b>TOTAL</b>		<b>19,639,087</b>	<b>74.68%</b>	<b>14,667,155</b>

# County General Miscellaneous Revenue Explanations

August 2014

66.67% of Year Elapsed

Revenue Source	Annual Estimate	Percent	Actual	Explanation
<b>OTHER TAXES:</b>				
Financial Institutions Tax	263,215	55.56%	146,231	Two equal installments <b>June</b> and December.
Vehicle License Excise Tax	3,949,969	51.53%	2,035,301	Distributed <b>April, June</b> , October & December
Commercial Vehicle Excise Tax	384,895	46.91%	180,573	Two equal installments <b>May</b> and November.
Riverboat Wagering Tax Rev	441,308	100.00%	441,308	Full year distribution received in <b>August</b> .
<b>INTERGOVERNMENTAL REVENUES:</b>				
Indirect Costs - Child Support	375,000	65.02%	243,812	Received Quarterly- <b>4th Qtr 2013, 1st &amp; 2nd Qtr 2014</b>
Emerg Prep/Civil Def-Fed Match	80,000	0.00%	0	Received 1x per yr
Care of Federal Prisoners	1,600,000	70.82%	1,133,076	Varies monthly depending on prisoners
ACJC/Trans Child Care	230,000	67.74%	155,803	Per Diem fees received monthly, except out-of-county contracts pay full year in first quarter
Youth Serv/Regular Child Care	330,000	75.49%	249,124	Varies monthly depending on youths housed
Change of Venue	0	0.00%	25,588	Reimbursement for Bisard case
Liquor Excise Tax Dist-ABC	20,000	94.63%	18,926	Two Distributions per year
Inheritance Tax-County Share	0	0.00%	26,394	Received Quarterly-Law repealed effective 1/1/13
Public Defender Reimbursement	1,025,000	80.73%	827,454	Received Quarterly- <b>3rd &amp; 4th Qtr 2013, 1st Qtr 2014</b>
Examination of Records	30,000	99.48%	29,845	Two Distributions per year
SSI Payments	45,000	63.56%	28,600	Receive monthly from Social Security Admin
<b>LICENSES AND PERMITS:</b>				
Department of Planning	650,000	80.57%	523,710	Collections deposited monthly
Building Department	1,500,000	76.93%	1,153,976	Collections deposited monthly
Cable Franchise License Fees	385,000	78.79%	303,340	Paid Quarterly from Cable Vendors
<b>CHARGES FOR SERVICES:</b>				
Treasurer	200,000	42.90%	85,792	Tax Sale Fees receipted with December Settlement
Recorder	900,000	57.80%	520,160	Collections deposited monthly
Sheriff	1,350,000	83.17%	1,122,791	Made up of different fees, including tax warrants at <b>8/31 \$110,023.62</b> .
Surveyor	85,000	192.71%	163,807	Summer months usually yield higher collections
Auditor	6,500	8278.97%	538,133	Copy, Notary, Payroll Processing fees and Ineligible deductions fund transfer of unused balance \$533,995.

# County General Miscellaneous Revenue Explanations

August 2014

66.67% of Year Elapsed

Revenue Source	Annual Estimate	Percent	Actual	Explanation
Data Processing	280,000	161.16%	451,258	Data file fees monthly / final Qtr of year receive "settle up" Data sharing costs from City of Ft Wayne / Joint Permit Brd 50% reimb from City of Ft Wayne
N.I.R.C.C.	700,000	50.35%	352,437	Reimbursed from Feds as it is spent and invoiced
Clerk	1,875,000	44.44%	833,204	Collections deposited monthly
<b>MISCELLANEOUS REVENUE:</b>				
Child Support Exp Budget Reimb	1,770,000	49.74%	880,427	Reimbursed from State as it is spent and invoiced
Election Expense Reimburse		0.00%	0	
Reimbursements	40,000	96.20%	38,479	Miscellaneous Reimbursements, i.e. Commissary part-time salaries
Copy Machine Charges	200	0.00%	2	All other Departments copy fee charges
Telephone Reimbursement	4,000	28.76%	1,151	Payphone commissions
Interest	100,000	113.20%	113,200	Received monthly
Rental of County Property	395,000	49.29%	194,701	Received monthly.
Co. Misc. - Non-identified Rev	149,000	62.25%	92,751	Miscellaneous one time revenue
<b>OTHER FINANCING SOURCES:</b>				
Sale of Real & Personal Property	50,000	82.53%	41,264	Proceeds from sale of county owned property
Unclaimed Surplus Tax	225,000	0.00%	0	Unclaimed Surplus is moved to General Fund in December of each year.
Property Tax Refund Reimb	200,000	857.27%	1,714,540	County is reimbursed from units at Settlement for tax refunds paid throughout the year.
<b>TOTAL</b>	<b>19,639,087</b>	<b>74.68%</b>	<b>14,667,155</b>	
Less Property Tax Refunds			1,514,540	Eliminate refunds above the estimated revenue to calculate a more accurate picture of collection rate.
<b>Total Miscellaneous Collections</b>	<b>19,639,087</b>	<b>66.97%</b>	<b>13,152,615</b>	

ALLEN COUNTY  
 FINANCIAL REPORT FOR  
**COIT Public Safety**  
 August 31, 2014

September 18, 2014 Meeting

**Fund - 120**

	<u>ESTIMATE</u>		<u>ACTUAL</u>	
CASH BALANCE AT 1/1/14	-		-	
<b>ESTIMATED REVENUES FOR 2014:</b>			<b>ACTUAL REVENUES TO DATE:</b>	
COIT distributive shares	3,081,061		67.56%	2,081,414
	<hr/>			<hr/>
	3,081,061	Total Percentage of Collections	67.56%	2,081,414
TOTAL CASH & <b>ESTIMATED REVENUES:</b>	3,081,061	<b>ACTUAL CASH YEAR TO DATE:</b>		2,081,414
<b>ESTIMATED DISBURSEMENTS:</b>		<b>ACTUAL DISBURSEMENTS:</b>		
2014 Budget	3,081,061			1,406,272
Additional Appropriations				
	<hr/>			<hr/>
TOTAL BUDGETED APPROPRIATION	3,081,061	Percentage of Disbursements	45.64%	1,406,272
AMOUNT LEFT FOR APPROPRIATION	<u><u>0</u></u>	<b>ACTUAL CASH BALANCE YTD:</b>		<u><u>675,141</u></u>
FOR CONSIDERATION TODAY:				
<b>APPROPRIATIONS</b>				



ALLEN COUNTY  
 FINANCIAL REPORT FOR  
**COIT DISTRIBUTIVE SHARES**  
 August 31, 2014

September 18, 2014 Meeting

**Fund - 121**

	<u>ESTIMATE</u>		<u>ACTUAL</u>	
CASH BALANCE AT 1/1/14	56,544			56,544
<b>ESTIMATED REVENUES FOR 2014:</b>			<b>ACTUAL REVENUES TO DATE:</b>	
COIT distributive shares	15,082,000		Percentage of Collections:	
	<u>15,082,000</u>		67.20%   10,135,277	
TOTAL CASH & <b>ESTIMATED REVENUES:</b>	15,138,544		Total Percentage of Collections	67.20%   10,135,277
<b>ESTIMATED DISBURSEMENTS:</b>			<b>ACTUAL CASH YEAR TO DATE:</b>	10,191,821
2014 Budget	15,082,000		<b>ACTUAL DISBURSEMENTS:</b>	
Additional Appropriations				
TOTAL BUDGETED APPROPRIATION	<u>15,082,000</u>		Percentage of Disbursements	66.45%   10,021,608
AMOUNT LEFT FOR APPROPRIATION	<u><u>56,544</u></u>		<b>ACTUAL CASH BALANCE YTD:</b>	<u><u>170,213</u></u>
FOR CONSIDERATION TODAY:				
<b>APPROPRIATIONS</b>				

ALLEN COUNTY  
FINANCIAL REPORT  
**HIGHWAY FUND**  
August 31, 2014

September 18, 2014 Meeting

Fund - 250

Department - Highway

	<u>ESTIMATE</u>		<u>ACTUAL</u>
CASH BALANCE AT 1/1/14	5,822,241		5,822,241
<b>ESTIMATED REVENUES FOR 2014:</b>			<b>ACTUAL REVENUES TO DATE:</b>
			Percentage of Collections:
Sur Tax Distribution	1,885,800		73.53% 1,386,710
Wheel Tax Distribution	332,911		103.28% 343,844
Highway Fees	400,841		69.38% 278,099
MVH State Distribution	7,646,186		75.06% 5,739,054
Miscellaneous/Other	127,368		416.00% 529,853
	10,393,106		Total Percentage of Collections 79.64% 8,277,560
TOTAL CASH & <b>ESTIMATED</b> REVENUES:	16,215,347		<b>ACTUAL CASH YEAR TO DATE:</b> 14,099,801
<b>ESTIMATED DISBURSEMENTS:</b>			<b>ACTUAL DISBURSEMENTS:</b>
2014 Budget	10,289,229		7,647,284
2013 Encumbrances	4,045,945		
Additional Appropriations	1,627,731		
TOTAL BUDGETED APPROPRIATION	15,962,905		Percentage of Disbursements 47.91% 7,647,284
AMOUNT LEFT FOR APPROPRIATION	252,442		<b>REMAINING CASH BALANCE YTD:</b> <u>6,452,517</u>

FOR CONSIDERATION TODAY:

**APPROPRIATIONS**  
**UNAPPROPRIATIONS**

ALLEN COUNTY  
FINANCIAL REPORT FOR  
**Sur/Wheel Tax Bridge Fund**  
August 31, 2014

**Meeting**

**Fund - 252**

**Department - Highway**

	<u>ESTIMATE</u>		<u>ACTUAL</u>	
CASH BALANCE AT 1/1/14	3,611,919			3,611,919
<b>ESTIMATED REVENUES FOR 2014:</b>				
Interlocal Agreements	1,844,479		80.84%	1,491,072
	<u>1,844,479</u>			<u>1,491,072</u>
TOTAL <b>ESTIMATED</b> CASH:	5,456,398			
<b>ESTIMATED DISBURSEMENTS:</b>				
2014 Budget	1,844,479		12.82%	657,908
2013 Encumbrances	3,287,192			
Additional Appropriations	<u>                    </u>			<u>                    </u>
TOTAL BUDGETED APPROPRIATION	5,131,671			657,908
AMOUNT LEFT FOR APPROPRIATION	<u><u>324,726</u></u>			<u><u>4,445,083</u></u>
FOR CONSIDERATION TODAY:				
<b>APPROPRIATIONS</b>				
<b>UNAPPROPRIATIONS</b>				

ALLEN COUNTY  
FINANCIAL REPORT  
**LOCAL ROAD AND STREET**  
August 31, 2014

September 18, 2014 **Meeting**

**Fund - 255**

**Department - Highway**

	<u>ESTIMATE</u>		<u>ACTUAL</u>
CASH BALANCE AT 1/1/14	2,191,074		2,191,074
<b>ESTIMATED REVENUES FOR 2014:</b>			<b>ACTUAL REVENUES TO DATE:</b>
			Percentage of Collections:
LRS Distributions	1,381,122		67.10% 926,715
Federal Reimb/Misc	186,000		211.39% 393,181
	1,567,122		Total Percentage of Collections 84.22% 1,319,896
TOTAL <b>ESTIMATED</b> CASH:	3,758,196		<b>ACTUAL CASH YEAR TO DATE:</b> 3,510,970
<b>ESTIMATED DISBURSEMENTS:</b>			<b>ACTUAL DISBURSEMENTS:</b>
2014 Budget	1,567,121		1,317,770
2013 Encumbrances	1,967,619		
Additional Appropriations			
TOTAL BUDGETED APPROPRIATION	3,534,740		Percentage of Disbursements 37.28% 1,317,770
AMOUNT LEFT FOR APPROPRIATION	223,456		<b>REMAINING CASH BALANCE YTD:</b> <u>2,193,201</u>

FOR CONSIDERATION TODAY:

**APPROPRIATIONS**  
**UNAPPROPRIATIONS**

ALLEN COUNTY  
 FINANCIAL REPORT FOR  
**REASSESSMENT 2017**  
 August 31, 2014

September 18, 2014 Meeting

Fund - 261

Department - Co. Assessor

	<u>ESTIMATE</u>		<u>ACTUAL</u>	
CASH BALANCE AT 1/1/14	702,587			702,587
<b>ESTIMATED REVENUES FOR 2014:</b>				<b>ACTUAL REVENUES TO DATE:</b>
2014 Property Tax	516,530			Percentage of Collections:
Less Circuit Breaker Credit	<u>(62,943)</u>			
Total Property Taxes charged	453,587			55.92% 253,665
Less Allowance for Uncollected Property Tax	(13,608)			
Miscellaneous	<u>41,228</u>			54.48% <u>22,463</u>
	481,207			Total Percentage of Collections 57.38% 276,128
TOTAL CASH & <b>ESTIMATED REVENUES:</b>	1,183,795			<b>ACTUAL CASH YEAR TO DATE:</b> 978,715
<b>ESTIMATED DISBURSEMENTS:</b>				<b>ACTUAL DISBURSEMENTS:</b>
2014 Budget	611,110			320,678
2013 Encumbrances	737			
Additional Appropriations	<u>          </u>			<u>          </u>
TOTAL BUDGETED APPROPRIATION	611,847			Percentage of Disbursements 52.41% 320,678
AMOUNT LEFT FOR APPROPRIATION	<u><u>571,947</u></u>			REMAINING CASH BALANCE YTD: <u><u>658,038</u></u>

FOR CONSIDERATION TODAY:

**APPROPRIATIONS**  
**UNAPPROPRIATIONS**

ALLEN COUNTY  
FINANCIAL REPORT FOR  
**Board of Health Fund**  
August 31, 2014

September 18, 2014 Meeting

Fund - 285

Department - Health

	<u>ESTIMATE</u>		<u>ACTUAL</u>
CASH BALANCE AT 1/1/14	2,999,988		2,999,988
<b>ESTIMATED REVENUES FOR 2014:</b>			<b>ACTUAL REVENUES TO DATE:</b>
			Percentage of Collections:
2014 Property Tax	2,363,127		
Less Circuit Breaker Credit	<u>(284,819)</u>		
Total Property Taxes charged	2,078,308		55.61% 1,155,787
Less Allowance for Uncollected Property Tax	(62,349)		
Miscellaneous	1,590,045		71.28% 1,133,336
	<u>3,606,004</u>		Total Percentage of Collections 63.48% <u>2,289,123</u>
TOTAL CASH & ESTIMATED REVENUES:	6,605,992		<b>ACTUAL CASH YEAR TO DATE:</b> 5,289,111
<b>ESTIMATED DISBURSEMENTS:</b>			<b>ACTUAL DISBURSEMENTS:</b>
2014 Budget	4,455,221		2,658,427
2013 Encumbrances	1,479		
Additional Appropriations	<u>8,000</u>		<u>                    </u>
TOTAL BUDGETED APPROPRIATION	4,464,700		Percentage of Disbursements 59.54% 2,658,427
AMOUNT LEFT FOR APPROPRIATION	<u><u>2,141,292</u></u>		<b>REMAINING CASH BALANCE YTD:</b> <u><u>2,630,684</u></u>
FOR CONSIDERATION TODAY:			
<b>APPROPRIATIONS</b>			
<b>UNAPPROPRIATIONS</b>			

ALLEN COUNTY  
FINANCIAL REPORT  
**Cumulative Capital Development**  
August 31, 2014

September 18, 2014 Meeting

**Fund - 321**

**Dept - Commissioners**

	<u>ESTIMATE</u>		<u>ACTUAL</u>	
CASH BALANCE AT 1/1/14	3,251,200			3,251,200
<b>ESTIMATED REVENUES FOR 2014:</b>			<b>ACTUAL REVENUES TO DATE:</b>	
2014 Property Tax	2,660,132		Percentage of Collections:	
Less Circuit Breaker Credit	<u>(325,237)</u>			
Total Property Taxes charged	2,334,895		55.76%	1,301,983
Less Allowance for Uncollected Property Tax	(70,047)			
Miscellaneous	522,175		186.25%	972,567
	<u>2,787,023</u>		Total Percentage of Collections	<u>2,274,550</u>
TOTAL CASH & <b>ESTIMATED</b> REVENUES:	6,038,223		<b>ACTUAL</b> CASH YEAR TO DATE:	5,525,750
<b>ESTIMATED</b> DISBURSEMENTS:			<b>ACTUAL</b> DISBURSEMENTS:	
2014 Budget	2,810,600			1,144,792
2013 Encumbrances	1,197,892			
Additional Appropriations	<u>                    </u>			<u>                    </u>
TOTAL BUDGETED APPROPRIATION	4,008,492		Percentage of Disbursements	28.56% 1,144,792
AMOUNT LEFT FOR APPROPRIATION	<u><u>2,029,731</u></u>		REMAINING CASH BALANCE YTD:	<u><u>4,380,958</u></u>
FOR CONSIDERATION TODAY:				
<b>APPROPRIATIONS</b>				
<b>UNAPPROPRIATIONS</b>				

ALLEN COUNTY  
FINANCIAL REPORT  
**CEDIT**  
August 31, 2014

September 18, 2014 Meeting

Fund - 329

Dept - Commissioners

	<u>ESTIMATE</u>		<u>ACTUAL</u>
CASH BALANCE AT 1/1/14	10,414,920		10,414,920
<b>ESTIMATED REVENUES FOR 2014:</b>		<b>ACTUAL REVENUES TO DATE:</b>	
		Percentage of Collections:	
CEDIT Tax	6,873,000	66.67%	4,582,425
Loan Repayment	100,000	100.00%	100,000
Miscellaneous (Commissioners)			14,334
Federal/State Project Reimb-Highway	<u>423,231</u>	129.32%	<u>547,337</u>
	7,396,231	Total Percentage of Collections	70.90% 5,244,096
TOTAL CASH & ESTIMATED REVENUES:	17,811,151	<b>ACTUAL CASH YEAR TO DATE:</b>	15,659,017
<b>ESTIMATED DISBURSEMENTS:</b>		<b>ACTUAL DISBURSEMENTS:</b>	
2014 Budget, Encumbrances and Additional Appropriations:			
Highway	10,681,739		1,310,383
Planning	247,280		160,828
Commissioners	<u>3,857,119</u>		<u>480,911</u>
TOTAL BUDGETED APPROPRIATION	14,786,138	Percentage of Disbursements	13.20% 1,952,121
AMOUNT LEFT FOR APPROPRIATION	<u><u>3,025,013</u></u>	REMAINING CASH BALANCE YTD:	<u><u>13,706,895</u></u>

FOR CONSIDERATION TODAY:

**APPROPRIATIONS**  
**UNAPPROPRIATIONS**



ALLEN COUNTY  
FINANCIAL REPORT  
**MAJOR BRIDGE FUND**  
August 31, 2014

September 18, 2014 Meeting

Fund - 340

Dept - Highway

	<u>ESTIMATE</u>		<u>ACTUAL</u>	
CASH BALANCE AT 1/1/14	5,050,970			5,050,970
<b>ESTIMATED REVENUES FOR 2014:</b>				
2014 Property Tax	1,665,811			
Less Circuit Breaker Credit	<u>(202,684)</u>			
Total Property Taxes charged	1,463,127		55.60%	813,548
Less Allowance for Uncollected Property Tax	(43,894)			
Miscellaneous	<u>129,736</u>		124.82%	<u>161,938</u>
	1,548,969		Total Percentage of Collections	62.98% 975,486
TOTAL CASH & <b>ESTIMATED REVENUES:</b>	6,599,939			<b>ACTUAL CASH YEAR TO DATE:</b> 6,026,456
<b>ESTIMATED DISBURSEMENTS:</b>				
2014 Budget	1,530,035			2,254,072
2013 Encumbrances	4,654,535			
Additional Appropriations	<u>                    </u>			<u>                    </u>
TOTAL BUDGETED APPROPRIATION	6,184,570		Percentage of Disbursements	36.45% 2,254,072
AMOUNT LEFT FOR APPROPRIATION	<u><u>415,369</u></u>			<b>REMAINING CASH BALANCE YTD:</b> <u><u>3,772,384</u></u>

FOR CONSIDERATION TODAY:

**APPROPRIATIONS**  
**UNAPPROPRIATIONS**

ALLEN COUNTY  
FINANCIAL REPORT FOR  
**COUNTY BOND FUND**  
August 31, 2014

September 18, 2014 Meeting

Fund - 401

Department - Auditor

	<u>ESTIMATE</u>		<u>ACTUAL</u>	
CASH BALANCE AT 1/1/14	1,277,316			1,277,316
<b>ESTIMATED REVENUES FOR 2014:</b>			<b>ACTUAL REVENUES TO DATE:</b>	
2014 Property Tax	4,480,902		Percentage of Collections:	
Less Circuit Breaker Credit	-			
Total Property Taxes charged	<u>4,480,902</u>		54.25%	2,431,112
Less Allowance for Uncollected Property Tax	(134,427)			
Miscellaneous	351,379		51.83%	182,121
	<u>4,697,854</u>		Total Percentage of Collections	<u>2,613,233</u>
TOTAL CASH & ESTIMATED REVENUES:	5,975,170		<b>ACTUAL CASH YEAR TO DATE:</b>	3,890,549
<b>ESTIMATED DISBURSEMENTS:</b>			<b>ACTUAL DISBURSEMENTS:</b>	
2014 Budget	4,385,825			2,195,940
2013 Encumbrances	0			
Additional Appropriations	<u>                    </u>			<u>                    </u>
TOTAL BUDGETED APPROPRIATION	4,385,825		Percentage of Disbursements	50.07% 2,195,940
AMOUNT LEFT FOR APPROPRIATION	<u><u>1,589,345</u></u>		<b>REMAINING CASH BALANCE YTD:</b>	<u><u>1,694,609</u></u>

FOR CONSIDERATION TODAY:

**APPROPRIATIONS**  
**UNAPPROPRIATIONS**

ALLEN COUNTY  
FINANCIAL REPORT FOR  
**Rainy Day Fund**  
August 31, 2014

September 18, 2014 Meeting

Fund - 736

Department - Commissioners

	<u>ESTIMATE</u>		<u>ACTUAL</u>
CASH BALANCE AT 1/1/14	13,048,447		13,048,447
<b>ESTIMATED REVENUES FOR 2014:</b>			<b>ACTUAL REVENUES TO DATE:</b>
			Percentage of Collections:
Community Corrections loan repayment	68,521		0.00%
Interest/Miscellaneous	15,000		73.51%      11,027
Highway loan repayment	320,000		100.00%     320,000
	403,521		Total Percentage of Collections      82.03%      331,027
TOTAL CASH & <b>ESTIMATED</b> REVENUES:	13,451,968		<b>ACTUAL CASH YEAR TO DATE:</b> 13,379,474
<b>ESTIMATED DISBURSEMENTS:</b>			<b>ACTUAL DISBURSEMENTS:</b>
2014 Budget approved for General Fund	0		
2013 Encumbrances	177,292		176,092
Additional Appropriations			
TOTAL BUDGETED APPROPRIATION	177,292		Percentage of Disbursements      99.32%      176,092
			Temporary Loan to County General      (10,500,000)
AMOUNT LEFT FOR APPROPRIATION	13,274,676		REMAINING CASH BALANCE YTD: <u>2,703,382</u>
FOR CONSIDERATION TODAY:			
<b>APPROPRIATIONS</b>			
<b>UNAPPROPRIATIONS</b>			



## COUNTY COUNCIL

### ADDITIONAL APPROPRIATION REQUEST FROM THE GENERAL FUND:

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DEPARTMENT: Allen Superior Court

LINE ITEM NUMBER: 100-62-01-412.43-03

REQUESTED AMOUNT: \$ 9,125.00

FOR LINE ITEM UNDER CONSIDERATION, YTD EXPENDITURES & ANTICIPATED EXPENDITURES:

YTD - \$0; Anticipated - \$9,125.00

WAS THIS INCLUDED IN THE ANNUAL BUDGET REQUEST? IF NOT, WHY NOT?

This was included on the Court's Capital Needs spreadsheet

HOW WILL THIS APPROPRIATION BE USED?

To replace two copiers, one at East Allen Probation (\$2,957) and one in the CHINs division (\$6,168). These machines are both over 10 years old and parts are no longer available.

SPECIFIC COST OF ITEM AND HOW WAS THIS COST DETERMINED?

Toshiba E-Studio 656 - \$6,168; Toshiba E-Studio 356 - \$2,957. Quotes obtained through Purchasing Dept.

HOW DOES THIS FIT INTO THE STRATEGIC PLAN?

These should have been replaced several years ago, but due to the County's budget constraints, we continued to use until no longer servicable.

WAS THIS A PART OF THE STRATEGIC PLAN? IF NOT, WHY NOT?

Yes

IS THIS A RECURRING EXPENSE? No

WILL OTHER EXPENDITURES BE NECESSARY?

No

DISCUSSED WITH LIAISON? Yes, at meeting August 26th

LIAISON'S NAME: Tom Harris

**TEMPORARY SALARY ORDINANCE  
2014**

Consideration of a temporary salary ordinance for training new employees and for establishing the pay within the budget of Superior Court 100-6201-412

<b>TITLE</b>	<b>APPROP</b>	<b>CLASSIFICATION</b>	<b>ANNUAL SALARY</b>
CASA Director	16-78	EXEC	Up to \$66,217

**Retroactive August 11-25, 2014**

**WHEREAS:** The Allen County Council is apprised of the need to set the salary ordinance for the CASA Director and is in concurrence with this need.

**NOW THEREFORE: BE IT ORDAINED BY THE ALLEN COUNTY COUNCIL:**

**SECTION 1.** The salary, wages and other compensation paid these positions within the budget of Superior Court is established as described above.

**THIS ORDINANCE READ, CONSIDERED AND ADOPTED BY THE MEMBERS OF THE ALLEN COUNTY COUNCIL ON THE 18<sup>th</sup> DAY OF SEPTEMBER, 2014.**

**MEMBERS OF THE ALLEN COUNTY COUNCIL**

**AYE**

**NAY**

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**ATTEST:** \_\_\_\_\_  
**TERA K. KLUTZ, ALLEN COUNTY AUDITOR  
SECRETARY, EX-OFFICIO**



## COUNTY COUNCIL

### ADDITIONAL APPROPRIATION REQUEST FROM THE GENERAL FUND:

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DEPARTMENT: Commissioners-County Wide Expense

LINE ITEM NUMBER: 100-4010-411.34-03

REQUESTED AMOUNT: \$ 70,000

FOR LINE ITEM UNDER CONSIDERATION, YTD EXPENDITURES & ANTICIPATED EXPENDITURES:

\$300,000 was paid from COIT Fund to County Liability Fund. \$400k anticipated expenditures in County Liability Fund

WAS THIS INCLUDED IN THE ANNUAL BUDGET REQUEST? IF NOT, WHY NOT?

\$300k was budgeted, but probably should be \$400k based on history.

HOW WILL THIS APPROPRIATION BE USED?

To pay for Litigation and settlements involving County Departments, including but not limited to the Sheriff's Dept & Confinement Center

SPECIFIC COST OF ITEM AND HOW WAS THIS COST DETERMINED?

Current expenditures are \$283k and extrapolating this out over remainder of year is around \$400k

HOW DOES THIS FIT INTO THE STRATEGIC PLAN?

N/A

WAS THIS A PART OF THE STRATEGIC PLAN? IF NOT, WHY NOT?

N/A

IS THIS A RECURRING EXPENSE? Yes, \$300k is traditionally budgeted

WILL OTHER EXPENDITURES BE NECESSARY?

Possibly but based on prior years expenditures, this should be just enough to cover 2014.

DISCUSSED WITH LIAISON? Yes

LIAISON'S NAME: Darren Vogt



## COUNTY COUNCIL

249

### ADDITIONAL APPROPRIATION REQUEST FROM FUNDS OTHER THAN THE GENERAL FUND:

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DEPARTMENT: AC Commissioners

LINE ITEM NUMBER: 249-0204-411-3112 AMOUNT REQUESTED: \$ 70,000

CURRENT FUND BALANCE: 73,000

EXPECTED ANNUAL REVENUE: 307,500

IS REVENUE ON PACE TO MEET EXPECTATIONS? Yes

STATUTORY GUIDELINES:

HOW WILL THIS APPROPRIATION BE USED?  
Will be used to cover cost for legal services through the end of 2014

SPECIFIC COST OF ITEM AND HOW WAS THIS COST DETERMINED?

HOW DOES THIS FIT INTO THE STRATEGIC PLAN?

WAS THIS A PART OF THE STRATEGIC PLAN? IF NOT, WHY NOT?

IS THIS A RECURRING EXPENSE? Yes

WILL OTHER EXPENDITURES BE NECESSARY?  
Yes. We have increased our 2015 budget in an attempt to avoid asking for additional appropriations next year.

DISCUSSED WITH LIAISON? Yes

LIAISON'S NAME: Darren Vogt

ALLEN COUNTY  
FINANCIAL REPORT FOR  
**County Liability Fund**  
August 31, 2014

September 18, 2014 Meeting

Fund - 249

Department - Commissioners

	<u>ESTIMATE</u>		<u>ACTUAL</u>	
CASH BALANCE AT 1/1/14	35,477			35,477
<b>ESTIMATED REVENUES FOR 2014:</b>			<b>ACTUAL REVENUES TO DATE:</b>	
General Fund Contribution	377,000		Percentage of Collections:	81.56%    307,500
	<hr/>			<hr/>
	377,000	Total Percentage of Collections	81.56%	307,500
TOTAL CASH & <b>ESTIMATED REVENUES:</b>	412,477	<b>ACTUAL CASH YEAR TO DATE:</b>		342,977
<b>ESTIMATED DISBURSEMENTS:</b>		<b>ACTUAL DISBURSEMENTS:</b>		
2014 Budget	300,000			271,443
2013 Encumbrances	37,429			
Additional Appropriations				
	<hr/>			<hr/>
TOTAL BUDGETED APPROPRIATION	337,429	Percentage of Disbursements	80.44%	271,443
AMOUNT LEFT FOR APPROPRIATION	<u><u>75,048</u></u>	<b>ACTUAL CASH BALANCE YTD:</b>		<u><u>71,534</u></u>
FOR CONSIDERATION TODAY:				
<b>APPROPRIATIONS</b>	<b>70,000</b>			





## COUNTY COUNCIL

267

### ADDITIONAL APPROPRIATION REQUEST FROM FUNDS OTHER THAN THE GENERAL FUND:

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DEPARTMENT: AC Commissioners

LINE ITEM NUMBER: 267-0204-415-3603 AMOUNT REQUESTED: \$ 75,000

CURRENT FUND BALANCE: 158,428

EXPECTED ANNUAL REVENUE: 60,000

IS REVENUE ON PACE TO MEET EXPECTATIONS? Yes

STATUTORY GUIDELINES:

#### HOW WILL THIS APPROPRIATION BE USED?

Will be used to pay for auto repairs/prop damage etc. for the remainder of 2014. Large portion of expenses paid out of this fund will be billed back to the departments.

#### SPECIFIC COST OF ITEM AND HOW WAS THIS COST DETERMINED?

#### HOW DOES THIS FIT INTO THE STRATEGIC PLAN?

#### WAS THIS A PART OF THE STRATEGIC PLAN? IF NOT, WHY NOT?

IS THIS A RECURRING EXPENSE? Yes

#### WILL OTHER EXPENDITURES BE NECESSARY?

Yes

DISCUSSED WITH LIAISON? Yes

LIAISON'S NAME: Darren Vogt

ALLEN COUNTY  
 FINANCIAL REPORT FOR  
**Vehicle/Voting Machines**  
 August 31, 2014

September 18, 2014 Meeting

Fund - 267

Department - Commissioners

	<u>ESTIMATE</u>		<u>ACTUAL</u>	
CASH BALANCE AT 1/1/14	158,158			158,158
<b>ESTIMATED REVENUES FOR 2014:</b>			<b>ACTUAL REVENUES TO DATE:</b>	
Contributions	125,000		Percentage of Collections:	85.75%
	<u>125,000</u>			<u>107,187</u>
TOTAL CASH & <b>ESTIMATED REVENUES:</b>	283,158		Total Percentage of Collections	85.75%
				107,187
<b>ESTIMATED DISBURSEMENTS:</b>			<b>ACTUAL CASH YEAR TO DATE:</b>	265,345
2014 Budget	125,000			
Additional Appropriations			<b>ACTUAL DISBURSEMENTS:</b>	
	<u>125,000</u>			<u>116,443</u>
TOTAL BUDGETED APPROPRIATION	125,000		Percentage of Disbursements	93.15%
				116,443
AMOUNT LEFT FOR APPROPRIATION	<u><u>158,158</u></u>		<b>ACTUAL CASH BALANCE YTD:</b>	<u><u>148,902</u></u>
FOR CONSIDERATION TODAY:				
<b>APPROPRIATIONS</b>	<b>75,000</b>			

**AMENDED SALARY ORDINANCE  
2014**

Consideration of a salary ordinance amending the pay for an employee within the budget of the Building Maintenance from 100-4701-419

<b>TITLE</b>	<b>APPROP</b>	<b>CLASSIFICATION FROM/TO</b>	<b>ANNUAL SALARY FROM/TO</b>
Operations Manager	14-68	PAT 5/6 TO PAT 6/6	\$54,982 TO \$62,399

**WHEREAS:** The Allen County Council is apprised of the need to reclassify the Operations Manager and is in concurrence with this need.

**NOW THEREFORE: BE IT ORDAINED BY THE ALLEN COUNTY COUNCIL:**

**SECTION 1.** The salary, wages and other compensation paid this position within the budget of Building Maintenance is amended as described above.

**THIS ORDINANCE READ, CONSIDERED AND ADOPTED BY THE MEMBERS OF THE ALLEN COUNTY COUNCIL ON THE 18<sup>TH</sup> DAY OF SEPTEMBER, 2014.**

**MEMBERS OF THE ALLEN COUNTY COUNCIL**

**AYE**

**NAY**

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**ATTEST:** \_\_\_\_\_  
**TERA K. KLUTZ, ALLEN COUNTY AUDITOR  
SECRETARY, EX-OFFICIO**

**COUNTY COUNCIL GRANT APPROVAL CHECKLIST**

What is the Department/Agency applying for grant? **Allen County Juvenile Center/Juvenile Probation. Seeking funding from the Waterfield Foundation of Fort Wayne, IN in support of the Check & Connect truancy prevention program.**

What kind of grant are you applying for?      Federal      State   X   Other

What is the total amount of funds you are applying for? **\$271,776**

What is the grant application deadline? **<open>**

Is this a direct grant or a pass-through? **Direct.**

If this is a pass-through grant, what County entity is sponsoring the grant? **N/A**

Is this a reimbursement or "up-front" grant payment? **No.**

What match is required by the applicant? Cash      N/A      In-Kind      N/A   X  

If cash is required, what funds will be used? Are these funds on hand now? **N/A**

If in-kind, what will be the in-kind contribution? **N/A**

Who (if any) are the partners in the project? **Indiana Supreme Court, Indiana Department of Correction, Indiana Criminal Justice Institute, Indiana Department of Child Services, Fort Wayne Community Schools, East Allen County Schools.**

Have you discussed your grant application with the Auditor's Office? **Yes.**

Have you discussed your grant application with your liaison? **Yes.**

Are all expenses for the proposed program covered by the grant? If not, please disclose any hidden costs, such as insurance, vehicle use, etc. **Yes.**

Please attach a written report to substantiate your need for grant funds. **(attached/following)**

Please attach a financial report that demonstrates the cost/benefit of the grant. **(attached/following)**

At the end of your grant project please return to Council with a brief report about the success of the project.

Submitted by:   Daniel W. Heath   Date:   August 29, 2014  

*Please return completed copy to Becky Butler by cut-off date for Council agenda requests.*

**Any questions should be directed to: Jackie Scheuman, Budget & Finance Director, 449-7967.**

**COUNTY COUNCIL GRANT APPROVAL CHECKLIST ATTACHMENT**

**WRITTEN REPORT TO SUBSTANTIATE NEED, FINANCIAL REPORT, AND NARRATIVE**

The Allen County Juvenile Center Check & Connect truancy prevention program is underway with the commencement of the 2014-2015 school year. Four truancy mentors are working in conjunction with our partners including Fort Wayne Community Schools and East Allen County Schools.

This initial year of programming is being funded by a combination of previous grant awards and an appropriation of Probation User Fees. The use of Probation User Fees is a temporary measure to seed this program. For the Check & Connect program to continue into succeeding years alternative sources of revenue must be found. This potential request of \$271,776 from the Waterfield Foundation will be one of many alternative sources we intend to pursue.

In addition to our desire to continue the Check & Connect program beyond this school year, this grant request seeks to transition our current part-time mentors to full-time employment. Our experience has shown that it is proving difficult to retain part-time employees. In a relationship based program such as Check & Connect such separations have the potential to have devastating consequences for program momentum. In addition to this burden our mentors are forced to reduce their potential case loads. A transition to full time employment would address both matters and undoubtedly add to our programs success.

Summary

**WATERFIELD FOUNDATION  
CHECK & CONNECT PROGRAM  
ACJC GRANT APPLICATION REQUEST**

8/29/2014

	<b>GRANT REQUEST</b>	
EXTRA DEPUTY HIRE	\$ 162,539	NEW-5501-421-1103
FICA	\$ 12,434	NEW-5501-421-1201
PERF	\$ 18,204	NEW-5501-421-1202
GROUP HEALTH INSURANCE	\$ 70,483	NEW-5501-421-1220
GROUP LIFE INSURANCE	\$ 348	NEW-5501-421-1221
LABOR & BENEFIT SUBTOTAL	\$ 264,008	
OFFICE/GENERAL SUPPLIES	\$ 140	NEW-5501-421-2101
OFFICE EQUIPMENT	\$ 2,400	NEW-5501-421-4303
SCHOOL/SEMINARS (TRAINING)	\$ 1,090	NEW-5501-421-3970
COMMUNICATION/TELEPHONE	\$ 3,600	NEW-5501-421-3204
TRANSPORT/ TRAVEL	\$ 538	NEW-5501-421-3203

<b>PROJECTED GRANT APPLICATION REQUEST TO WATERFIELD FOUNDATION TO SUPPORT (FULL-TIME HIRES) CHECK &amp; CONNECT TRUANCY PROGRAM</b>	<b>\$ 271,776</b>
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Notes:

This above request would fund a second year of the Check & Connect program with full-time mentors.

Prior to year end the Allen County Juvenile Center will seek to establish a new fund specific to our Check and Connect truancy programming.

The new fund will provide a vehicle allowing ACJC to funnel grant awards arriving from multiple sources into ACJC truancy related programming.

**AMENDED SALARY ORDINANCE  
2014**

Consideration of a salary ordinance amending the pay for an employee within the budget of the Clerk of Courts from 100-0101-412 and 899-0101-412

<b>TITLE</b>	<b>APPROP</b>	<b>CLASSIFICATION FROM/TO</b>	<b>ANNUAL SALARY FROM/TO</b>
Records Manager	13-15	PAT 3/7 TO PAT 4/7	\$46,231 TO \$52,027

**WHEREAS:** The Allen County Council is apprised of the need to reclassify the Records Manager and is in concurrence with this need.

**NOW THEREFORE: BE IT ORDAINED BY THE ALLEN COUNTY COUNCIL:**

**SECTION 1.** The salary, wages and other compensation paid this position within the budget of the Clerk of Courts is amended as described above.

**THIS ORDINANCE READ, CONSIDERED AND ADOPTED BY THE MEMBERS OF THE ALLEN COUNTY COUNCIL ON THE 18<sup>TH</sup> DAY OF SEPTEMBER, 2014.**

**MEMBERS OF THE ALLEN COUNTY COUNCIL**

**AYE**

**NAY**

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**ATTEST:** \_\_\_\_\_  
**TERA K. KLUTZ, ALLEN COUNTY AUDITOR  
SECRETARY, EX-OFFICIO**

**AMENDED SALARY ORDINANCE  
2014**

Consideration of a salary ordinance amending the pay for an employee within the budget of the Clerk of Courts from 100-0101-412 and 899-0101-412

<b>TITLE</b>	<b>APPROP</b>	<b>CLASSIFICATION FROM/TO</b>	<b>ANNUAL SALARY FROM/TO</b>
Finance Mgr	13-03	PAT 3/7 TO PAT 4/7	\$46,231 TO \$52,027

**WHEREAS:** The Allen County Council is apprised of the need reclassify the Finance Manager and is in concurrence with this need.

**NOW THEREFORE: BE IT ORDAINED BY THE ALLEN COUNTY COUNCIL:**

**SECTION 1.** The salary, wages and other compensation paid this position within the budget of the Clerk of Courts is amended as described above.

**THIS ORDINANCE READ, CONSIDERED AND ADOPTED BY THE MEMBERS OF THE ALLEN COUNTY COUNCIL ON THE 18<sup>th</sup> DAY OF AUGUST, 2014.**

**MEMBERS OF THE ALLEN COUNTY COUNCIL**

**AYE**

**NAY**

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**ATTEST:** \_\_\_\_\_  
**TERA K. KLUTZ, ALLEN COUNTY AUDITOR  
SECRETARY, EX-OFFICIO**



**Change from Increasing Classification for Finance Manager and Court Records Manager  
Split Pay (General Fund and Fund 899 - IV-D)**

**Current Classification**

**Proposed Classifications**

**Jane Brewer (PAT 3/7)(43% IV-D Efforts)**

**to PAT 4/7**

		Fund Breakdown Percentage	
100-0101-412.1303	General Fund	\$ 37,331.75	79.17%
899-0101-412.1303	IV-D (Fund 899)	\$ 9,824.25	20.83%
	<u>Total Salary</u>	<u>\$ 47,156.00</u>	<u>100.00%</u>

		Fund Breakdown Percentage	
General Fund	\$ 42,011.29	79.17%	
IV-D (Fund 899)	\$ 11,055.71	20.83%	
	<u>Total Salary</u>	<u>\$ 53,067.00</u>	<u>100.00%</u>

**SueEllen Keeler (PAT 3/7)(17.5% IV-D Efforts)**

**to PAT 4/7**

		Fund Breakdown Percentage	
100-0101-412.1315	General Fund	\$ 43,157.76	91.52%
899-0101-412.1315	IV-D (Fund 899)	\$ 3,998.24	8.48%
	<u>Total Salary</u>	<u>\$ 47,156.00</u>	<u>100.00%</u>

		Fund Breakdown Percentage	
General Fund	\$ 48,567.58	91.52%	
IV-D (Fund 899)	\$ 4,499.42	8.48%	
	<u>Total Salary</u>	<u>\$ 53,067.00</u>	<u>100.00%</u>

FICA @ 7.65%           \$       6,157.45

PERF @ 11.2%         \$       9,014.83

\$       6,929.28

\$   10,144.83

\*FICA and PERF not broken down for Title 899 split-pay

**AMENDED SALARY ORDINANCE  
2014**

Consideration of a salary ordinance amending the pay for an employee within the budget of the Clerk of Courts from 100-0101-412

<b>TITLE/FROM</b>	<b>APPROP</b>	<b>CLASSIFICATION FROM/TO</b>	<b>ANNUAL SALARY FROM/TO</b>
Court Records Deputy III/	13-67	OSS 3/7 TO OSS 4/7	\$35,493 TO \$39,301
Judgment Deputy	13-51	OSS 3/2 TO OSS 4/2	\$28,347 TO \$31,388

**WHEREAS:** The Allen County Council is apprised of the need to reclassify the Court Records Deputy III to Judgment Deputy.

**NOW THEREFORE: BE IT ORDAINED BY THE ALLEN COUNTY COUNCIL:**

**SECTION 1.** The salary, wages and other compensation paid this position within the budget of the Clerk of Courts is amended as described above.

**THIS ORDINANCE READ, CONSIDERED AND ADOPTED BY THE MEMBERS OF THE ALLEN COUNTY COUNCIL ON THE 18<sup>TH</sup> DAY OF SEPTEMBER, 2014.**

**MEMBERS OF THE ALLEN COUNTY COUNCIL**

**AYE**

**NAY**

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**ATTEST:** \_\_\_\_\_  
**TERA K. KLUTZ, ALLEN COUNTY AUDITOR  
SECRETARY, EX-OFFICIO**

**PERSONNEL COMMITTEE OF THE ALLEN COUNTY COUNCIL**

TIME: **8:30 AM**

DATE: Wednesday, September 3, 2014

LOCATION: *Citizens Square*  
*HR Training Room, Room 375*

MEMBERS: Councilman Roy Buskirk – not present  
Councilman Darren Vogt  
Councilman Larry Brown

**AGENDA:**

**Clerk's Office**

1.) Reclassification of an existing position

Court Records Manager PAT 3/7 \$46,231 (\$23.71/hr) 37.5 hours/week to a Court Records Manager PAT 4/7 \$52,027 (\$26.68/hr) 37.5 hours/week

Reclassification approved 2-0-1 and a representative will be present at the September 18, 2014 County Council Meeting.

Appropriation Line Number: 100-0101-412.13-15

Requested effective September 18, 2014

No additional funding requested for 2014

2.) Reclassification of an existing position

Finance Supervisor PAT 3/7 \$46,231 (\$23.71/hr) 37.5 hours/week to a Finance Manager PAT 4/7 \$52,027 (\$26.68/hr) 37.5 hours/week

Reclassification approved 2-0-1 and a representative will be present at the September 18, 2014 County Council Meeting.

Appropriation Line Number: 100-0101-412.13-03

Requested effective September 18, 2014

No additional funding requested for 2014

3.) Reclassification of an existing positions

Court Records Deputy III OSS 3/7 \$35,493 (\$18.20/hr) 37.5 hours/week to a Judgment Deputy OSS 4/7 \$39,301 (\$20.15/hr) 37.5 hours/week

Reclassification approved 2-0-1 and a representative will be present at the September 18, 2014 County Council Meeting.

Appropriation Line Number: 100-0101-412.13-67

Requested effective September 18, 2014

No additional funding requested for 2014

Court Records Deputy III OSS 3/2 \$28,347 (\$14.54/hour) 37.5 hours/week to a Judgment Deputy OSS 4/2 \$31,388 (\$16.10/hour) 37.5 hours/week

Reclassification approved 2-0-1 and a representative will be present at the September 18, 2014 County Council Meeting.

Appropriation Line Number: 100-0101-412.13-51

Requested effective September 18, 2014

No additional funding requested for 2014

### **Commissioner's Office**

1.) Reclassification of an existing position

Controller PAT 4/3 \$43,630 (\$22.37/hr) 37.5 hours/week to a Controller PAT 4/3 \$46,539 (\$22.37/hr) 40 hours/week

**CANCELLED**

### **Maintenance Department**

1. Reclassification of an existing position

Operations Manager PAT 5/6 \$54,982 (\$28.20/hr) 37.5 hours/week to an Operations Manager PAT 6/6 \$62,399 (\$32.00/hr) 37.5 hours/week

Reclassification approved 2-0-1 and a representative will be present at the September 18, 2014 County Council Meeting.

Appropriation Line Number: 100-4701-419.14-68

Requested effective September 18, 2014

No additional funding requested for 2014

### **Other Business:**

As needed

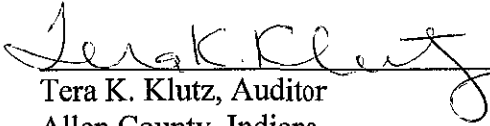
Allen County does not discriminate because of disability in the admission to, treatment or employment in, its programs or activities. The Human Resources Director has been designated to coordinate compliance with nondiscrimination requirements contained in Section 35.107 of the Department of Justice regulations. Information concerning the provisions of the Americans with Disabilities Act, and the rights provided thereafter, and Allen County's ADA Policy, are available from the ADA Coordinator. Requests for assistance or suggestions on how the County can better meet the needs of those persons with disabilities may be submitted to the ADA Coordinator at: Human Resources Department, Suite 380, 200 East Berry Street, Fort Wayne, Indiana 46802, or by telephone at 260-449-7217, TDD 260-449-3392.

NOTICE OF SPECIAL MEETING OF THE ALLEN COUNTY COUNCIL

A special meeting of the Allen County Council will be held at the usual meeting place of said council, in Citizens Square, 200 E. Berry Street, Room 030, in Fort Wayne, Allen County, Indiana, at the hour of 8:30 o'clock a.m., on the 18<sup>th</sup> day of September, 2014, for the purpose of considering and acting upon the request of the Board of Commissioners to determine the need to enter into a Lease Purchase Agreement for the purpose of the expansion and remodeling of the Allen County War Memorial Coliseum Convention Center, in an amount not exceeding Eighteen Million and 00/100 Dollars (\$18,000,000.00).

Taxpayers may appear at said hearing and have the right to be heard on the necessity of said Project.

Dated this 27<sup>th</sup> day of August, 2014.

  
Tera K. Klutz, Auditor  
Allen County, Indiana

(SEAL)

**(Publish once in the Fort Wayne News-Sentinel and the Fort Wayne Journal Gazette, at least 10 days prior to September 18, 2014, the date of the County Council meeting; also mail a copy to each member of the Council.)**

**FIRST AMENDMENT  
TO  
ALLEN COUNTY POLICE DEPARTMENT  
PENSION AND SUPPLEMENTAL BENEFIT TRUSTS**

WHEREAS, Allen County Police Department Pension and Supplemental Benefit Trusts (hereinafter referred to as "Plan") was established by Allen County Police Department, Fort Wayne, Indiana (hereinafter referred to as "Employer"), effective as of January 1, 1965, and as last amended by a complete restatement effective January 1, 2013; and

WHEREAS, the Plan was submitted to the Internal Revenue Service for a determination of the qualified status of the Plan under Internal Revenue Code Sections 401(a) and 501, respectively; and

WHEREAS, by Section 10.01 of the Plan, the Employer reserved the right to amend the Plan with the approval of the Merit Board and the county fiscal body; and

WHEREAS, the Internal Revenue Service has requested certain revisions and the Employer desires to amend the Plan to maintain its qualified status;

NOW, THEREFORE, BE IT RESOLVED, that Article 11.(a) of the Plan is hereby amended effective for Limitation Years beginning on and after July 1, 2007, by the addition of the following paragraphs at the end, to read as follows:

"Compensation After Severance From Employment. Effective for Plan Years and Limitation Years beginning on and after July 1, 2007, Compensation shall include the following amounts paid after severance from employment:

- (i) Compensation credited to a Participant on Qualified Military Service.
- (ii) Compensation paid by the later of two and one-half (2-1/2) months after severance from employment with the Employer or the end of the Limitation Year that includes the date of severance from employment, and the payments are:
  - (1) payments for services rendered (for example, salary, commissions, overtime, bonuses) that would have been paid if the Participant had continued employment with the Employer, and
  - (2) payments for unused accrued sick pay, vacation pay, or other leave pay, but only if the Participant would have been able to use the leave if employment had continued.

"Compensation shall not include severance pay, parachute payments, and payments from unfunded deferred compensation plans paid because of severance from employment."

In witness of its adoption of the foregoing amendment to the Plan, the Employer has caused this amendment to be executed as of the \_\_\_ day of \_\_\_\_\_, 201\_\_.

Approved and ratified at a meeting of the Allen County Sheriff's Merit Board on the \_\_\_\_\_ day of \_\_\_\_\_, 201\_\_.

**ALLEN COUNTY POLICE DEPARTMENT MERIT BOARD**

By \_\_\_\_\_

Approved and ratified at a meeting of the County Council of Allen County on the \_\_\_\_\_ day of \_\_\_\_\_, 201\_\_.

**COUNTY COUNCIL OF ALLEN COUNTY**

By \_\_\_\_\_

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **AUG 28 2014**

ALLEN COUNTY SHERIFFS DEPARTMENT  
C/O MCCREADY AND KEENE INC  
YOLANDA L MOORE  
PO BOX 50460  
INDIANAPOLIS, IN 46250-0460

Employer Identification Number:  
35-6000124  
DLN:  
17007353060003  
Person to Contact:  
PATRICIA M ISENBERG ID# 52138  
Contact Telephone Number:  
(412) 395-5237  
Plan Name:  
ALLEN COUNTY POLICE DEPARTMENT  
PENSION AND SUPPLEMENTAL BENEFIT  
Plan Number: 001

Dear Applicant:

We have made a favorable determination on the plan identified above based on the information you have supplied. Please keep this letter, the application forms submitted to request this letter and all correspondence with the Internal Revenue Service regarding your application for a determination letter in your permanent records. You must retain this information to preserve your reliance on this letter.

Continued qualification of the plan under its present form will depend on its effect in operation. See section 1.401-1(b)(3) of the Income Tax Regulations. We will review the status of the plan in operation periodically.

The enclosed Publication 794 explains the significance and the scope of this favorable determination letter based on the determination requests selected on your application forms. Publication 794 describes the information that must be retained to have reliance on this favorable determination letter. The publication also provides examples of the effect of a plan's operation on its qualified status and discusses the reporting requirements for qualified plans. Please read Publication 794.

This letter relates only to the status of your plan under the Internal Revenue Code. It is not a determination regarding the effect of other federal or local statutes.

This determination letter gives no reliance for any qualification change that becomes effective, any guidance published, or any statutes enacted, after the issuance of the Cumulative List (unless the item has been identified in the Cumulative List) for the cycle under which this application was submitted.

This determination letter is applicable for the amendment(s) executed on November 21, 2013.

This determination letter is also applicable for the amendment(s) dated on November 17, 2011.

This determination letter is also applicable for the amendment(s) dated on

Letter 2002



ALLEN COUNTY SHERIFFS DEPARTMENT

August 26, 2009.

This determination is subject to your adoption of the proposed amendments submitted in your letter dated April 10, 2014. The proposed amendments should be adopted on or before the date prescribed by the regulations under Code section 401(b).

This determination letter is based solely on your assertion that the plan is entitled to be treated as a Governmental plan under section 414(d) of the Internal Revenue Code.

This letter may not be relied on after the end of the plan's first five-year remedial amendment cycle that ends more than 12 months after the application was received. This letter expires on January 31, 2019. This letter considered the 2012 Cumulative List of Changes in Plan Qualification Requirements.

This is not a determination with respect to any language in the plan or any amendment to the plan that reflects Section 3 of the Defense of Marriage Act, Pub. L. 104, 110 stat. 2419 (DOMA) or U.S. v. Windsor, 570 U.S. 12 (2013), which invalidated that section.

We have sent a copy of this letter to your representative as indicated in the Form 2848 Power of Attorney or appointee as indicated by the Form 8821 Tax Information Authorization.

If you have questions concerning this matter, please contact the person whose name and telephone number are shown above.

Sincerely,



Andrew E. Zuckerman  
Director, EP Rulings & Agreements

Enclosures:  
Publication 794