

**PORTER COUNTY COUNCIL**  
**Budget Meeting – First Reading**  
**September 20, 2022**

The Public Hearing and First Reading for the proposed 2023 Budgets for Porter County Government, Porter County Recycling and Waste Reduction District, Porter County Airport Authority and West Porter Township Fire District, will be held on Tuesday, September 20, 2022 at 5:30 p.m. in the County Administration Center, 155 Indiana – Suite 205, Valparaiso, Indiana.

Rules of Conduct for Public Hearing

1. The purpose of this meeting is to receive input regarding the 2023 budget.
2. Every person appearing before the Council shall abide by the order at the direction of the President.
3. Those who would like to speak will be allowed a maximum of three minutes.
4. Discourteous conduct shall be regarded as a breach of privilege and shall be dealt with at the discretion of the presiding officer.

Mr. Rivas called the meeting to order with the Pledge of Allegiance.

Members present were Council Member Jeremy Rivas, Council Member Andy Bozak, Council Member Mike Brickner, Council Member Sylvia Graham, Council Member Mike Jessen, Council Member Greg Simms and Council Member Wagner. Also present was Auditor Vicki Urbanik, Auditor Chief Deputy Toni Downing, Auditor Deputy Tiffany Johnson, Council Attorney Harold Harper and Council Administrative Assistant Joy Blakely.

Auditor Vicki Urbanik, We have six present. (Councilman Mike Brickner joined meeting at 4 minutes 37 seconds)

Mr. Rivas, Alright we have a quorum. So this is the 2023 Budget Hearing. I will go ahead tonight, and read through this quickly for the public hearing and first reading for the proposed 2023 budget for Porter County Government, Porter County Recycling and Waste Reduction District, Porter County Airport Authority and West Porter Township Fire District. Held today, September 20, 2022 at 5:30 p.m. in the County Administration Center. So the rules of conduct, I'll read that too. The purpose of this meeting is to receive input regarding the 2023 budget. Every person appearing before the Council shall abide by the order of the direction of the President. Those who would like to speak will be allowed a maximum of three minutes. Discourteous conduct shall be regarded as a breach of privilege and shall be dealt with at the discretion of myself the presiding officer.

So all right, here we go. This is what Vicki's been waiting for all year.

Auditor Vicki Urbanik, Yes, and before I read this, I'll just warn the audience it's going to be a very long read. Also, these are just the amounts that we advertised. They are not the fund amounts that departments submitted, we purposely advertise high.

Okay fund name:

<u>Fund Name</u>	<u>Budget Estimate</u>	<u>Tax Cap Est.</u>
0101-GENERAL	\$53,934,720	\$1,890,846
0113-NONREVERTING	\$337,936	\$0
0124-2015 REASSESSMENT	\$685,000	\$26,532
0182-BOND #2	\$2,071,268	\$0
0183-BOND #3	\$1,345,800	\$0
0254-LOCAL INCOME TAX	\$7,506,592	\$0

<u>Fund Name</u>	<u>Budget Estimate</u>	<u>Tax Cap Est.</u>
0342-POLICE PENSION	\$300,000	\$0
0615-ANIMAL SHELTER	\$239,928	\$0
0616-CONVENTION & VISITORS BUREAU	\$2,500,000	\$0
0702-HIGHWAY	\$5,967,475	\$0
0706-LOCAL ROAD & STREET	\$2,226,000	\$0
0790-CUMULATIVE BRIDGE	\$9,500,000	\$324,280
0801-HEALTH	\$2,567,654	\$71,342
1001-CIVIC CENTER	\$739,374	\$0
1151-CONTINUING EDUCATION	\$36,000	\$0
1156-EMERGENCY TELEPHONE SYSTEM	\$3,000,000	\$0
1185-JAIL LEASE RENTAL	\$2,965,000	\$0
1303-PARK	\$322,000	\$0
2142-PARKING GARAGE	\$17,400	\$0
2243-PLAN COMMISSION	\$1,160,000	\$0
2391-CUMULATIVE CAPITAL DEVELOPMENT	\$2,688,971	\$116,151
9500-COUNTY CORRECTIONS	\$178,800	\$0
9501-PROSECUTOR COUNTY USER FEE	\$428,000	\$0
9502-HEALTH MAINTENANCE	\$112,200	\$0
9503-FOUNDATION BUDGET FUND	\$7,000,000	\$0
9504-LEPC	\$21,600	\$0
9505-RECORDER PERPETUATION	\$387,834	\$0
9506-ANTABUSE	\$127,326	\$0
9507-GIS	\$100,000	\$0
9508-PROSECUTOR PRETRIAL DIVERSION	\$170,179	\$0
9509-JUVENILE PROBATION USER FEES	\$140,844	\$0
9510-ADULT PROBATION USER FEES	\$836,138	\$0
9511-SURVEYOR PERPETUATION	\$301,000	\$0
9512-FIREARMS	\$102,000	\$0
9513-EXTRADITION	\$6,000	\$0
9514-HAZARDOUS SUBSTANCE	\$48,000	\$0
9515-VEHICLE INSPECTION	\$6,000	\$0
9516-ACCIDENTS	\$12,000	\$0
9517-DOMESTIC VIOLENCE GRANT	\$216,000	\$0
9518-CABLE TV FRANCHISE	\$1,320,000	\$0
9519-COUNTY IV-D INCENTIVE	\$145,140	\$0
9520-PROSECUTOR STOP GRANT	\$65,000	\$0
9521-MEMORIAL OPERA HOUSE	\$626,269	\$0
9522-PUBLIC SAFETY DATA TECH	\$750,000	\$0
9523-JURY FEES	\$54,000	\$0
9524-ELECTED OFFICIAL TRAINING	\$15,302	\$0
9525-CLERK IV-D	\$112,048	\$0
9526-PROSECUTOR IV-D INCENTIVE FUND	\$257,422	\$0
9527-WILDLIFE MANAGEMENT DONATION FUND	\$29,040	\$0
9528-PHOTO DUPLICATES	\$13,200	\$0

<u>Fund Name</u>	<u>Budget Estimate</u>	<u>Tax Cap Est.</u>
9529-ARPA	\$31,757,350	\$0
9530-CLERK PERPETUATION	\$275,000	\$0
9531-STATE CRIMINAL ALIEN ASSIST	\$9,600	\$0
9532-HEALTH DEPARTMENT TRUST ACCT(TOBACCO)	\$83,292	\$0
9533-CIRCUIT COURT-FAMILY COURT	\$40,000	\$0
9534-STORM WATER MANAGEMENT	\$4,744,037	\$0
9535-INMATE PROCESSING	\$165,032	\$0
9536-TRAIL FUND	\$60,000	\$0
9537-JUVENILE PROBATION ADMIN FEES	\$9,077	\$0
9538-CIRCUIT COURT-DCS	\$19,378	\$0
9539-ANIMAL SHELTER DONATION	\$200,000	\$0
9540-SHERIFF-RIVERBOAT	\$501,600	\$0
9541-CIRCUIT COURT-ADR	\$9,272	\$0
9542-93.788 ADDICTION RESPONSE GRANT	\$14,400	\$0
9543-JUVENILE DETENTION-CODES	\$109,318	\$0
9544-FORFEITURE PASS THROUGH	\$300,000	\$0
9545-45.025 MOH IAC GRANT	\$11,436	\$0
9546-COUNTY USER FEES	\$270,606	\$0
9547-SEX & VIOLENT OFFENDER ADMIN	\$27,798	\$0
9548-HOSPITAL SALES PROCEEDS	\$798,000	\$0
9549-DRUG TASK FORCE	\$178,034	\$0
9550-PUBLIC DEFENDER SUPPLEMENTAL	\$136,800	\$0
9551-PROSECUTOR IV-D PCA FUND	\$12,000	\$0
9552-MEDICAL CARE FOR INMATES	\$27,720	\$0
9554-DEA PROCEEDS	\$150,000	\$0
9555-PTG SCHOOL RESOURCE OFFICERS	\$255,666	\$0
9556-COUNTYWIDE CAD 911 SYSTEM	\$352,313	\$0
9558-BIOTERRORISM RESPONSE GRANT	\$211,913	\$0
9559-SHERIFF-OVERWEIGHT VEHICLE	\$27,204	\$0
9560-HIGHWAY-OVERWEIGHT VEHICLE	\$60,000	\$0
9561-SHERIFF-DONATIONS	\$64,800	\$0
9562-SHERIFF-ADULT COMMUNITY CORRECTIONS	\$321,000	\$0
9563-PUBLIC DEFENDER-COURT COMMUNITY CORRECTIONS	\$97,886	\$0
9564-ADULT PROBATION-COMMUNITY CORRECTIONS	\$241,581	\$0
9565-93.268 HEALTH IIC GRANT	\$146,545	\$0
9566-SHERIFF-VIDEO TAPE FEES	\$12,000	\$0
9567-HEALTH INSURANCE FUND	\$12,000,000	\$0
9568-UNSAFE BUILDING	\$240,000	\$0
9569-HIGHWAY ENGINEERING	\$212,000	\$0
9570-DITCH FUND	\$936,000	\$0
9571-ANIMAL CONTROL FEES-CONTROL	\$80,840	\$0
9572-ANIMAL SHELTER FEES-SHELTER	\$124,405	\$0
9573-HIGHWAY-COMMUNITY CROSSINGS	\$1,200,000	\$0
9574-COURT INTERPRETER GRANT	\$10,800	\$0

<u>Fund Name</u>	<u>Budget Estimate</u>	<u>Tax Cap Est.</u>
9575- EMA DISTRICT 1 TASK FORCE FUND	\$37,368	\$0
9576-VASIA GUARDIANSHIP GRANT	\$72,000	\$0
9577-STORMWATER BOND CONSTRUCTION FUND	\$3,360,000	\$0
9578-SHERIFF OVERTIME	\$175,000	\$0
9579-HEALTH COVID IMMUN/VACC SUPPORT	\$415,075	\$0
9580-HEALTH COVID EPIDEMIOLOGY/LAB	\$120,000	\$0
9581-HEALTH COVID WORKFORCE CO-OP	\$360,000	\$0
<b>Totals</b>	<b>\$174,734,606</b>	<b>\$2,429,151</b>
<b>AIRPORT</b>		
8101-SPECIAL AIRPORT GENERAL	\$1,489,184	\$40,802
8190-SPECIAL AIRPORT CUMULATIVE BUILDING	\$338,555	\$20,398
<b>Totals</b>	<b>\$1,827,739</b>	<b>\$61,200</b>
<b>RECYCLING</b>		
8210-SPECIAL SOLID WASTE MANAGEMENT	\$2,112,113	\$0
9500-NON-REVERTING CAPITAL FUND SOLID WASTE	\$70,200	\$0
<b>Totals</b>	<b>\$2,182,313</b>	<b>\$0</b>
<b>WEST PORTER FIRE</b>		
8601-SPECIAL FIRE SERVICE GENERAL	\$147,720	\$83
8691-SPECIAL CUMULATIVE FIRE	\$94,085	\$47
<b>Totals</b>	<b>\$241,805</b>	<b>\$130</b>

And that concludes first reading.

Mr. Rivas, All right, there you have it, so at this time we'll open the public hearing for the budget process. This is an opportunity for the public to speak on what was just read in the budget process. So if you're going to do so, I would ask that you go to the podium over there, state your name, address and speak about whatever you want to speak about on the upcoming 2023 budget. So come on up. No takers? Does anyone want to speak about the 2023 budget we're about to embark on what's been read? No? Nobody?

Ms. Graham, One more time.

Mr. Rivas, One more time, does anybody want to speak on the 2023 budget? This is the public hearing portion, this is the opportunity to speak. If there's nobody that wants to speak, I'll close the public hearing. (Gavel sounds).

Vicki put together a few things for us to begin the discussion. On first reading we always try to begin to have a general discussion, and kind of lay the groundwork for second reading as we go through this. So I think Vicki, you have some...

Auditor Vicki Urbanik, Some visuals.

Mr. Rivas, Some visuals.

Auditor Vicki Urbanik, Okay, if you don't mind can I do this standing up?

Mr. Rivas, Yes.

Auditor Vicki Urbanik, Okay, so what we wanted to do is give you a brief visual depiction of the state of some of our funds. Now we have more than two hundred (200) funds, so this is not a review of all of the funds, just some of the select funds. Just to

show you some history behind what has happened in the past ten (10) years or so in some of our most important funds.

# FUND ANALYSIS

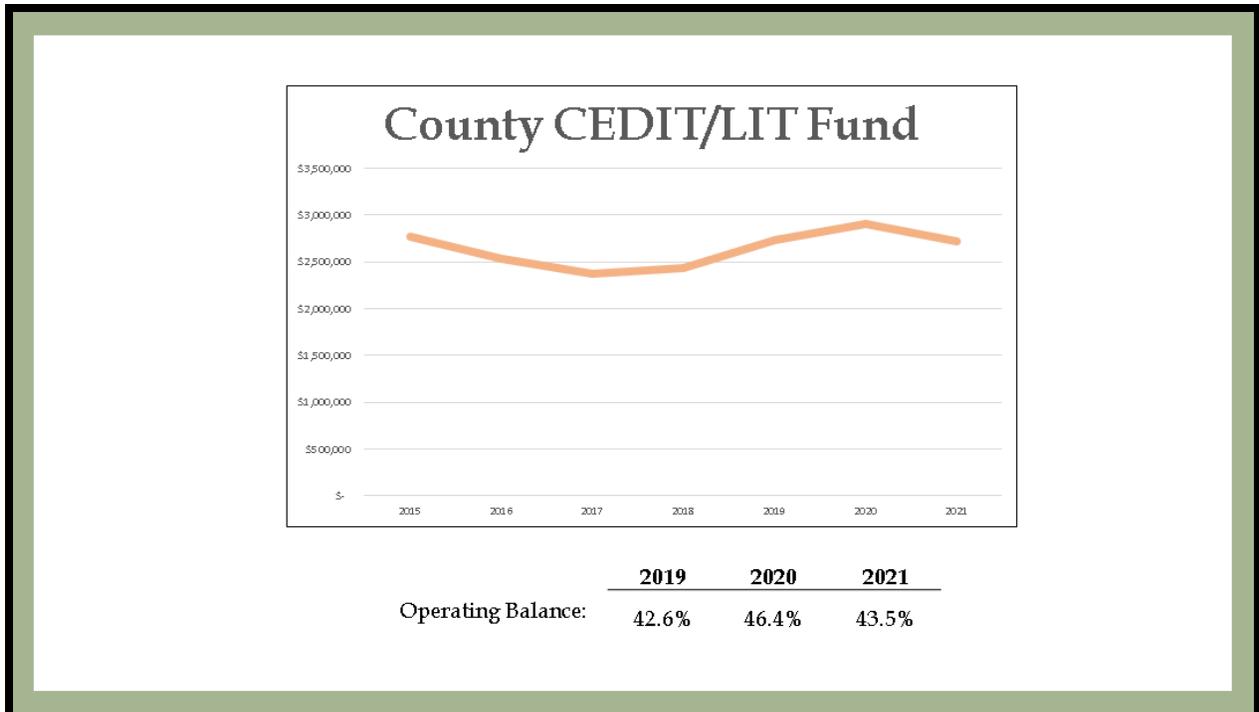
A look at select Porter County Government Funds

So we are going to begin taking a brief look at some non-property tax supported funds. These are funds that get their revenue from sources other than property taxes. And property taxes tend to be our largest single funding source to run County Government. So these are Non-Property Tax funds.

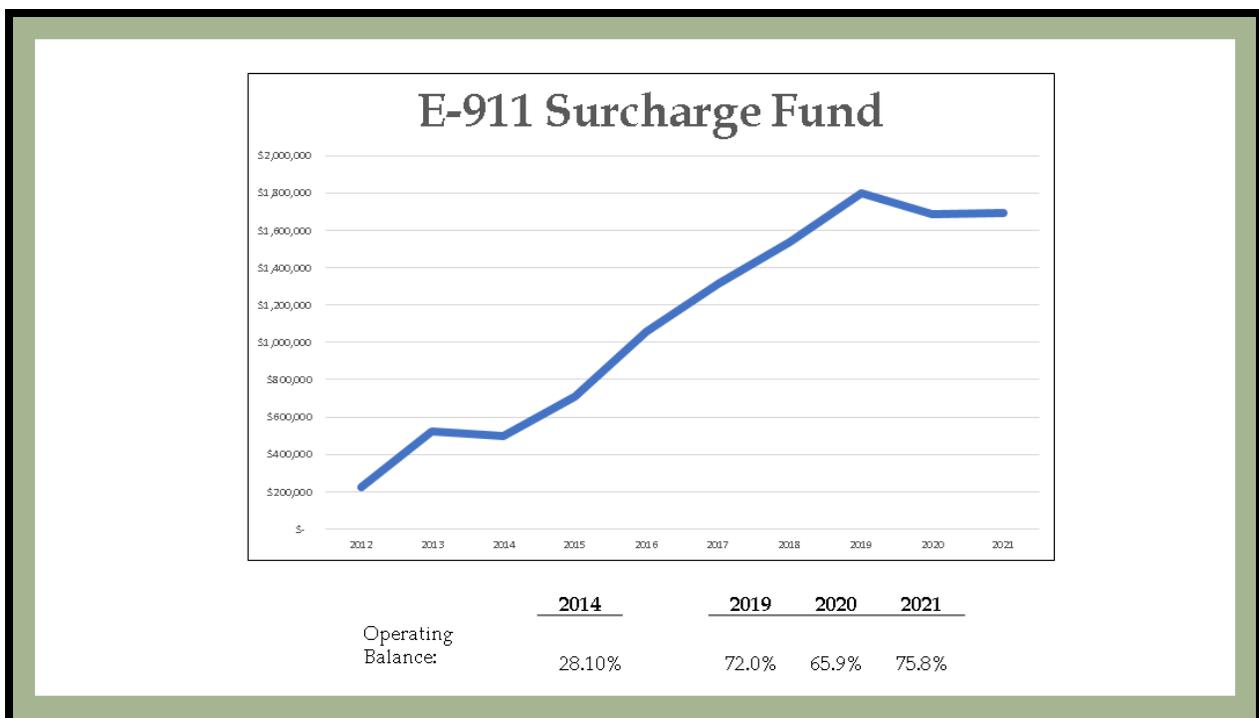
## Non-Property Tax Funds

So the first one that we are going to take a look at is our LIT (Local Income Tax) fund. Now this orange line that you see is the cash balance in each of those years, and this particular graph (see next page) starts at 2015. There's not a lot of up or down at all, this is a pretty stable fund. At the bottom there are statistics on the operating balance as you might recall. The gold standard for government funds is that we should strive for an operating balance of at bare minimum 15% percent. And for this purpose, operating balance is defined as the cash balance at the beginning of the year, relative to the adopted budget. So it assumes that it looks at how much would be available to carry out your budget, regardless of incoming revenue. So what we should be shooting for depending on the funds, should be an operating balance in the 20% to 30% percent or higher range, and as you can see the LIT fund has been pretty stable. The Commissioners have done a very good job of staying within their budget. You've

approved responsible budgets, there haven't been a lot of additional appropriations and this is a good fund that has been fiscally managed well, and so that approach should continue as we go forward. In addition, as you can see their operating balance was about 43% percent, which is pretty good.

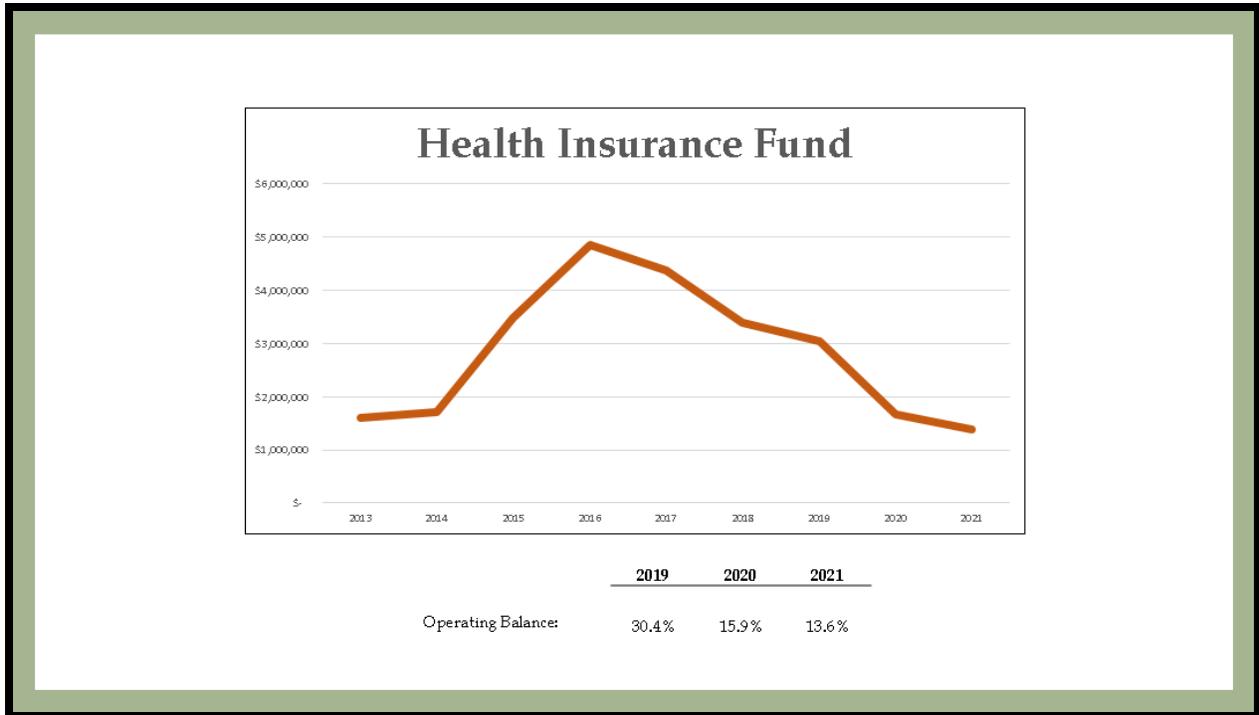


Now the next fund that we're going to take a look at is the E-911 Surcharge fund (see below). This is the fund that pays for Salaries and Overtime for our 911 Department and this is funded through a surcharge on our phones. As you can see there the fund had some small balances back in 2010-2013. But then ever since around that time, this fund has really, really grown and so it's now having an operating balance supporting an operating balance of about 75% percent.



Now the next Non-Property Tax fund we're going to be taking a look at is our Health Insurance fund (see next page). You see this downward trajectory of the line? This is the fund that we've been talking about that the revenues are not keeping up with the expenditures, and we do need to build more revenue into this fund. We we need to turn that line going up, not continuing to go down. Fortunately we have time to address this and we're hopeful that in the coming near future, you will help support this fund with additional revenue, additional appropriations into this fund. This is the

fund that we use to pay employee health insurance claims and so it's a vitally important fund. This has been a fund that is constantly on our watch, because it's a very volatile fund. We don't have control over the expenditures, we have a good of the revenues, except for stop-loss reimbursements. So hopefully we will turn that up...that line up and in the upcoming budget session we'll try to encourage additional appropriations somewhere in the budgets to help stabilize this fund.

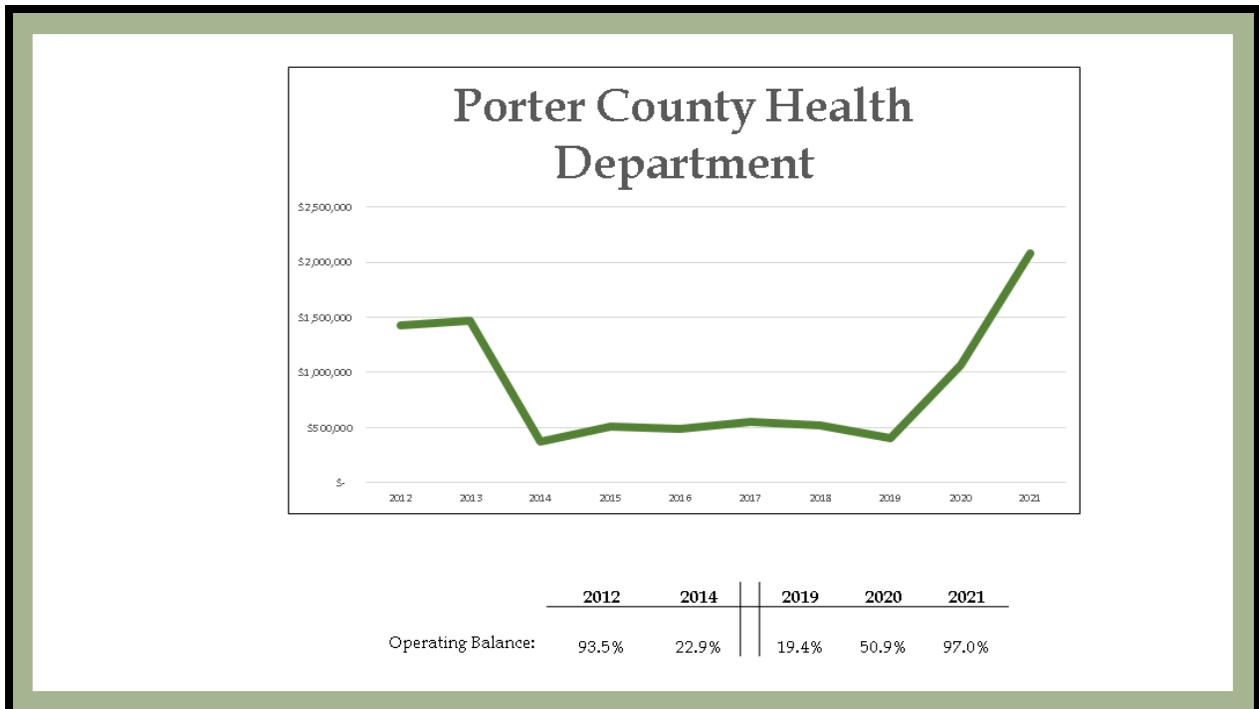


Now let's move to property tax funds. You might recall from your report at your last meeting that we looked at max stats Maximum Property Tax Levies, as well as Circuit Breaker Credits also known as Tax Cap Credits. Property Tax funds are dealt with differently we have to live within our Max Levies. So, these are some of the funds that are supported by property taxes. The same rules apply, we need to shoot for an operating balance of somewhere between 20% to 30% percent. So that we can reasonably grow our budgets each year and avoid budget cuts.

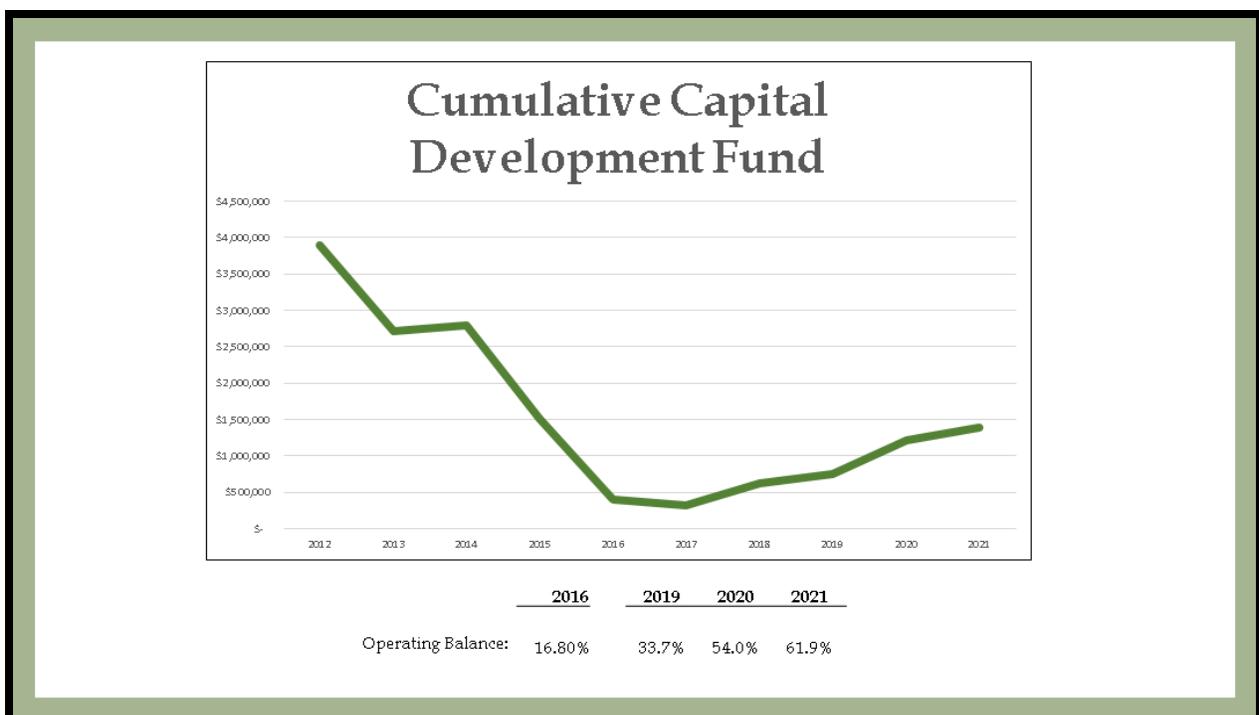
## Property Tax Funds

So the first one that we're going to look at is our County Health Department fund (see next page). You can see that in 2012 to 2013 there was a pretty nice cash balance, but then there was a spending spree and that cash balance eroded quite a bit and we got to 2014 and that line came down quite a bit. This fund has been on our watch every year since. There were some years we were not sure that the Health Department fund would be able to actually have enough revenue to fund the budget that you would

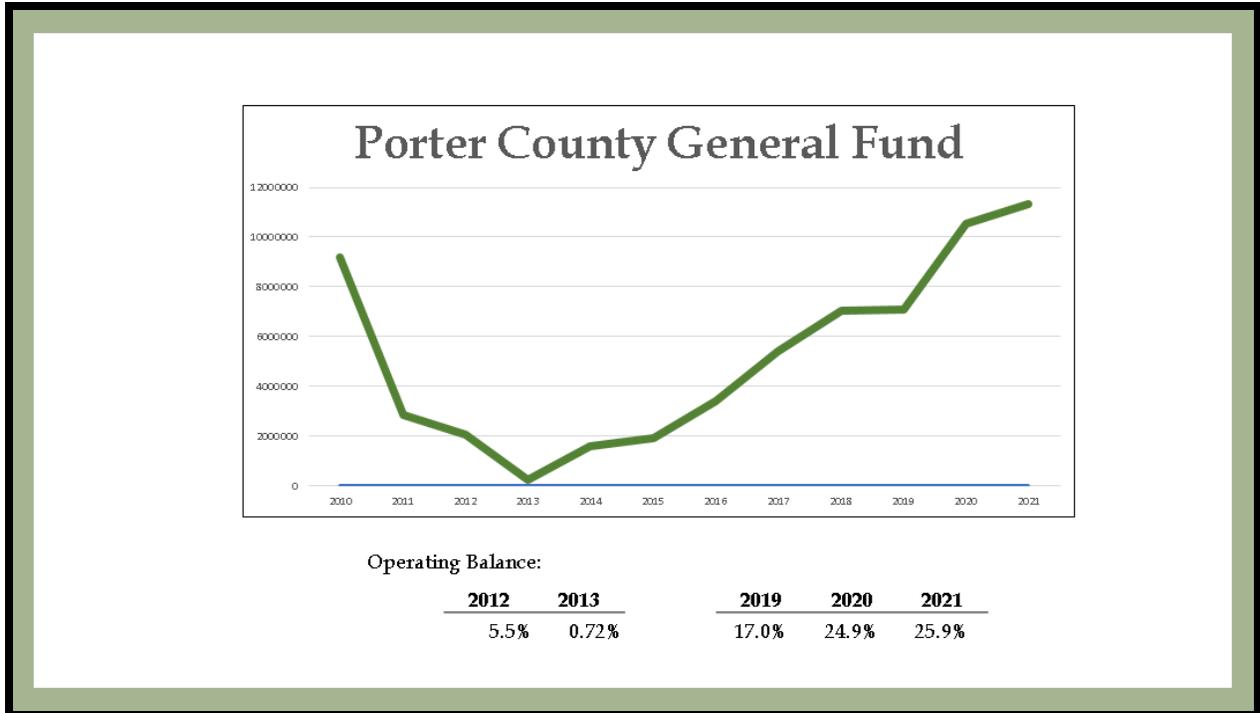
support. And after a few years we had meetings all the time at budget hearing time with the Health Department Administration to try to talk about how we could cut the expenses or keep expenditures under control. There was one year that we purposely directed more of the Property Tax Levy to the Health Department in order to keep it stable. But then look at what happened in the year 2020...we all know what happened in the year 2020 (COVID) and for the Health Department that a lot of Federal dollars coming into the fund to reimburse them for expenses. So really in 2020 for a large portion of the year, it's like they didn't even have to pay their own salaries, because we had Federal reimbursement. And since then this fund balance has just grown to the point that it's now where last year ended the year with an operating balance of 97% percent. So the Health Department fund is doing exceptionally well, but do keep in mind we need to keep an eye on those and continue to manage it properly we don't want another spend down like what happened in 2013, or whatever year that was, but right now the Health Department's doing well.



Now the next fund that we're going to take a look at is really a success story. It's our CCD (Cumulative Capital Development fund). This is managed by the Commissioners back in 2010. 2012 it had a really high cash balance, but there was a big spend down that happened and look what happened to that operating margin. It just fell down, year after year you would approve a budget and the DLGF would say if this budget has to be cut because the revenues are just not there to support the budget.



Through cooperation between through our office, the Commissioners and the budgets that the County Council have approved, we have started to bring that line back up. In addition, this is a success story because in the last few years the CCD (Cumulative Capital Development) budget has been approved without a problem. I have no reason to believe that the CCD (Cumulative Capital Development) budget submitted won't be approved again. So we are bringing that back up, we have a pretty good operating margin, this really truly is a success story that I'm pleased about because year after year the DLGF (Department of Local Government Finance) saying cut this budget was no fun.



And I am saving the best for last, the General fund (see above). Way back in like in 2010 area, the County General fund boasted a pretty good cash balance, but then look what happened. Not to sound like a broken record, but there was quite a bit of a spend down. The County eroded it's operating balance and I draw your attention to the year 2013, that line ended with a cash balance of only about a quarter of a million dollars (\$250,000). This is our largest county operating fund, so that was pretty much a crisis situation, but if we were in an accrual based county like we are now, that line really should have been below the line. Because we actually ended the year in a deficit that year, because we had a huge bill that we knew we had to pay, that we couldn't pay at the end of the year and that's unacceptable. That's pretty unacceptable that the operating margin in 2013 was less than 1% percent, and that is not what you want with any of your funds, but especially the County General fund. Fortunately, through a coordinated effort between the Commissioners, the County Council and our office, we have built the General fund back up. We now have an operating balance of about 25% percent, it's not as high as some other funds, but keep in this is a very, very large fund, and to keep that operating balance in that 20% percent level is tough to do. Because this is a complicated fund, but this is truly a great success story, we need to keep that operating balance as high as it's been in order to continue to fit responsibly through the General fund instead of going back to those days where we had to have budget cuts. That concludes the visual tour of some of these important funds, because funds tell a story. And I think some of these graphs really tell the story of what happens when you overspend in a particular year, it's very hard to come back out of it. So that concludes this report.

Ms. Graham, Thank you.

Mr. Rivas, Very good, thank you Madam Auditor. So do you guys want to continue on the discussion? You kind of know where we are headed, you guys see that. I think we just passed out a few things for everyone. Also, as we begin on this and we have to figure out a path forward over the next month and a half. This is our opportunity to prioritize what we want to do. I know that the Wage Committee did meet last week...I think you guys are meeting again this week.

Mr. Jessen, Yeah Thursday.

Mr. Rivas, Thursday. So you know that's a big part and the timing of it is perfect. So we can dive in and see what we can do for our employees and I think it's important, it's a competitive market out there right now. So this is one of the reasons we did this, so the timing is perfect and that's going to be a big part of the budget session. You guys know raises for the entire county is not cheap, it takes up a good portion of the money. I guess with that said, Vicki what is your thoughts on what we can grow the General fund?

Auditor Vicki Urbanik, On the General fund we should shoot for an overall growth of \$1.45 million. This will keep us within our Max Levy and it will also maintain a pretty strong operating balance so that we can continue to grow the General fun in future years. So \$1,450,000 dollars is the target increase, and if you like to put that into perspective, we can bring one more slide up.

Mr. Rivas, Sure.

Auditor Vicki Urbanik, Okay and it'll be the last, so \$1.45 million dollar increase if you look at it historically going back to about 2016. That would be the largest increase in the last few years. So that's nothing to sneeze at, but I believe it's sustainable and like I said it's within our Levy restrictions and it would preserve our operating balance. So that just shows the adopted budgets of the General fund for each of those years, along with the dollar increase. And so we have not, at least in recent memory grown \$1.45 million dollars, and that would be a pretty big increase.

<b>County General Fund: Adopted Budgets</b>			
		<u>\$ Increase</u>	<u>% Increase</u>
2015 \$	36,555,207		
2016 \$	37,209,685	\$ 654,478	1.8%
2017 \$	38,209,529	\$ 999,844	2.7%
2018 \$	39,457,075	\$ 1,247,546	3.3%
2019 \$	40,656,690	\$ 1,199,615	3.0%
2020 \$	41,756,690	\$ 1,100,000	2.7%
2021 \$	42,454,565	\$ 697,875	1.7%
2022 \$	43,722,520	\$ 1,267,955	3.0%

Mr. Rivas, What's the General fund request that was turned in at this point and time? Was that the General fund request that was about a \$1,000,000 dollars? And that doesn't include any raises.

Ms. Graham, Yeah, of the budgets that were submitted, the overall increase is \$979,003 dollars.

Mr. Rivas, And most of that does not...or all that doesn't include any raises and new employees?

Auditor Vicki Urbanik, No.

Mr. Rivas, So that's just operating requests basically. So just put things in perspective, you know the Auditor believes that we can comfortable grow the General fund \$1,500,000 dollars. Without giving a single raise out, we have requests that are

near \$1,000,000 dollars. So do you want to give raises out and substantial raises out? Or whatever you want to call them healthy raises out then we've got our work cut out for us as we go through these budgets. We need to keep that in mind then, you know as we balance out. When we go through second reading, and we don't make cuts to requests and we get at the end, that's what we're left with for the raises.

Ms. Graham, Are you going to ask Madam Auditor to keep a running account of what we accepted?

Mr. Rivas, Yeah, for sure. Yeah, as we go through second reading, what we pass you know what that kind of builds up to. So it's always tight, I think you guys have been around, there's not tons of huge money that we get every year. We have got to be careful as we go through second reading and go through budgets to see what's necessary to make certain that we can take care of our employees. Does anybody have any comments?

Mr. Jessen, You know Vicki, I'm particularly interested in the Health fund account on the insurance. I appreciate the spreadsheet for the last five years for results and then the 2022 projected. So it looks like the projected for 2022 is at this point, which you know that can change, it's just a projection. But \$9,049,000 dollars, which is actually down from 2021, am I reading that right?

Auditor Vicki Urbanik, Okay, I don't have a copy of that, I know we provided that to the Council...I'm sorry.

Mr. Jessen, Which if that in fact happens that's great, but I'm even more interested in what the thought is for 2023? And I don't know if we heard that from GIS or what that anticipated increase is going to be for next year, but that clearly plays a big part in our budget discussions.

Auditor Chief Deputy Toni Downing, I think they are having those discussions with Commissioner's right now...

Auditor Vicki Urbanik, Yes.

Auditor Chief Deputy Toni Downing, I just provided some information about this activity that I projected through 2022. I just provided that to them today, so it's hard to project...

Auditor Vicki Urbanik, Very hard.

Auditor Chief Deputy Toni Downing, 2023 because of the program has been changing constantly. So we've made quite a few changes just in 2022 alone.

Mr. Jessen, All right, well that's such a big category, that would be certainly as to the best of our ability, we've got to anticipate what that cost is going to be. Otherwise, what we talk about relative to the budget doesn't matter much, I mean that could swallow up an increase in a very significant way and so the sooner we get that information I guess the better, so that we can anticipate that.

Auditor Vicki Urbanik, Yes.

Mr. Jessen, And I know that's not your...

Auditor Chief Deputy Toni Downing, Yes we are definitely looking for it as well.

Mr. Rivas, I think that's another one that we're...I think to Mike's point is we're not bringing in enough of the revenue to sustain what we're spending right now and we saw that. So we have the Auditor's fund report there, whether we find a couple million dollars and infuse that fund, or we start budgeting more...you know find places to start budgeting more money or a combination of both. Right? If we increase funding our Health Care annually by \$500,000 dollars and infuse that fund with a \$1.5 million dollars, I'm just throwing numbers out so when we talk about that \$1.4 million that the Auditor thinks that we can increase. But there is also the Employee

Health Insurance that we have to maybe budget more every year. Where do we do that out of, the General fund, LIT fund? Or do we not budget anymore and we just continue to find cash and put it in every couple of years?

Mr. Jessen, Well when we talk about cash balances, I mean as this notes, if projections hold true, based on what we have today we are going to be \$500,000 dollars short. Basically a negative balance at the end of the year.

Auditor Vicki Urbanik, Now that doesn't take into account any reimbursements we might be receiving, because we don't know when we'll be getting those reimbursements. But, based on the trends that's what is projected. So again I would request a bit of a cash infusion into this fund beyond the Appropriations.

Mr. Jessen, Right.

Auditor Chief Deputy Toni Downing, I don't expect much in a way of revenues, because of the way the Stop Loss is funded. The Stop Loss reimbursement typically comes in through the first few months of the year. I do not expect Stop Loss reimbursements through the rest of the year.

Auditor Vicki Urbanik, But it could happen.

Auditor Chief Deputy Toni Downing, It could happen, I have built a little bit in there, but it's unlikely. It's just the way our...we have a fiscal year for our Stop Loss Coverage that is changing going forward, but for now it goes through March. So it's March to March as it looks at the claims, and so really, a large amount of your claims are going towards the end of your fiscal year. As they build up, when you hit that stop loss max, once you hit that max, then you start getting the reimbursement of the stop loss of those additional claims. Stop loss being, we have a maxed out of pocket, once we hit that out of pocket, then the insurance (inaudible) the stop loss kicks in.

Mr. Bozak, (Coughing) excuse me.

Mr. Rivas, Any other questions? Discussions? Like every year it's not easy, but as you guys can see with her charts and graphs that we've done a good job year after year. We are growing operating balances, to not ever having to make cuts and to try to do our best to give raises to our employees and take care of things by keeping taxes a low as possible at the same time. So every year is a challenge, this year won't be any different. I think maybe what is more glowing or under the spotlight is this is a competitive market for employees out there. So I think we are hearing it and we've got to try our best to take care of our employees, but again we have limited resources.

Ms. Graham, I think we always have done a good job of trying to take care of them.

Mr. Rivas, Any other comments or questions on that? I will entertain a motion? I think we always approve first reading, so I will entertain a motion to approve first reading.

Mr. Jessen, I'll make the motion.

Ms. Graham, Second.

Mr. Rivas, Motion and a second on the floor for First Reading, now do you guys want Vicki to read it again?

(Laughter)

Mr. Jessen, I waved the reading.

Mr. Rivas, We'll wave the reading. Can we get a roll call Madame Auditor? Now there's no further discussion?

Auditor Vicki Urbanik, Yes

Motion carried on the following roll call vote:

Mr. Bozak	-	Yes
Mr. Brickner	-	Yes
Ms. Graham	-	Yes
Mr. Jessen	-	Yes
Mr. Sims	-	Yes
Mr. Wagner	-	Yes
Mr. Rivas	-	Yes

Auditor Vicki Urbanik, 7-0 to approve First Reading.

Mr. Rivas, So that concludes first reading, we'll be back here for the start of second reading on Tuesday, October 4<sup>th</sup>, 2022 at 5:30 p.m. So we will go through second reading and we have one, two...three nights of second reading. There is a lot and you guys see the schedule, it's the same thing as last year, the red on your guys agenda or schedules, are the ones that have changes in them. It's kind of the same thing that we did last year, so that we can kind of fly through the ones that have no changes in them and get to what needs to be discussed. So I think that there is a lot going on right now with the Budgets, the Wage Study and with ARPA out there and with projects coming up. So I think it's time that we discuss all these things as we move forward through second reading and then final reading.

If there is nothing else I will entertain a motion to adjourn this meeting and then we will take a quick break and come back for our regular Council meeting.

Ms. Graham, Motion to adjourn.

Mr. Rivas, There's a motion to adjourn.

Mr. Jessen, Second

Mr. Rivas, Second, All in favor signify by saying Aye? All Opposed?

Motion to adjourn approved by unanimous voice vote.

There being no further business, meeting was adjourned.

**PORTER COUNTY COUNCIL  
PORTER COUNTY, INDIANA**

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Jeremy Rivas

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Mike Jessen

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Sylvia Graham

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Erik Wagner

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Greg Simms

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Andy Bozak

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Mike Brickner

Attest: \_\_\_\_\_  
Vicki Urbanik, Auditor