

THE SHELBY COUNTY COUNCIL MET AT 7:00 PM ON TUESDAY AUGUST 15, 2006. PRESENT WERE COUNCIL MEMBERS FUCHS, CARMONY, PARIS, EBERHART (LATE) SMITH, RIGGINS, GRUBBS (LATE) AND THE AUDITOR.

MINUTES:

A MOTION TO APPROVE THE MINUTES WAS MADE BY CARMONY, SECOND FUCHS, VOTE 5-0.

ADDITIONAL APPROPRIATIONS AND TRANSFERS:

PROBATION:

A MOTION TO APPROVE A TRANSFER IN THE AMOUNT OF \$750.00 FROM 414-01-04-11 TO 414-01-02-11 WAS MADE BY CARMONY, SECOND FUCHS, VOTE 5-0.

PROSECUTOR ADULT PROTECTIVE:

A MOTION TO APPROVE A TRANSFER OF \$1,302.38 FROM 422-01-03-24 TO 422-01-04-41 WAS MADE BY CARMONY, SECOND FUCHS, VOTE 5-0.

GENERAL FUND TREASURER/AUDITOR:

A MOTION TO APPROVE AN ADDITIONAL APPROPRIATION IN THE AMOUNT OF \$36,526.00 FOR NEW FINANCIAL SOFTWARE FOR THE AUDITOR AND TREASURER'S OFFICE WAS MADE BY PARIS, SECOND CARMONY, VOTE 7-0.

THE AUDITOR NOTED THAT THEY HAVE REVIEWED MULTIPLE SOFTWARE PROGRAMS WITH VENDORS AND THEY FELT THAT THIS SOFTWARE WOULD MEET THE NEEDS OF BOTH OFFICES. THE TREASURER NOTED THAT HARRIS WILL NO LONGER SERVICE THE SOFTWARE AFTER THE END OF THE YEAR.

THE AUDITOR NOTED THAT THE NEW SOFTWARE WILL BE INSTALLED BUT WILL NOT BE IN USE UNTIL JANUARY 01, 2007 BY THE NEW AUDITOR AND THE CURRENT TREASURER.

SHERIFF COMMISSARY:

A MOTION TO APPROVE AN ADDITIONAL APPROPRIATION IN THE AMOUNT OF \$3,500.00 TO 140-01-01-11 WAS MADE BY FUCHS, SECOND CARMONY VOTE 5-0.

SHERIFF JAIL TRANSFER:

A MOTION TO APPROVE A TRANSFER IN THE AMOUNT OF \$926.72 FROM 100-32-01-27 TO 100-32-01-22 AND \$662.56 FROM 100-32-01-28 TO 100-32-01-22 WAS MADE BY FUCHS, SECOND CARMONY, VOTE 5-0.

SHERIFF GENERAL

A MOTION TO APPROVE AN ADDITIONAL FOR INSURANCE CLAIMS IN THE AMOUNT OF \$8,092.13 TO 100-05-03-61 AND \$15,000.00 TO 100-05-04-11 WAS MADE BY CARMONY, SECOND FUCHS, VOTE 5-0-1 (EBERHART ABSTAINED)

CUM BRIDGE:

A MOTION TO APPROVE AN ADDITIONAL IN THE AMOUNT OF \$65,000.00 TO 200-25-03-61 WAS MADE BY FUCHS, SECOND CARMONY, VOTE 6-0.

CIRCUIT COURT GENERAL:

A MOTION TO APPROVE AN ADDITIONAL APPROPRIATION IN THE AMOUNT OF \$7,500.00 FOR JURY PAY WAS MADE BY GRUBBS, SECOND FUCHS, VOTE 7-0.

SUPERIOR COURT I CASA FUND:

A MOTION TO APPROVE AN ADDITIONAL APPROPRIATION IN THE AMOUNT OF \$448.98 WAS MADE BY GRUBBS, SECOND RIGGINS, VOTE 7-0.

CORONER GENERAL FUND:

A MOTION TO APPROVE AN ADDITIONAL IN THE AMOUNT OF \$13,093.00 WAS MADE BY CARMONY, SECOND GRUBBS, VOTE 7-0.

COMMUNITY CORRECTIONS:

A MOTION TO APPROVE ADDITIONALS TO THE FOLLOWING APPROPRIATIONS FOR COMMUNITY CORRECTIONS REVISED 2006-2007 BUDGET WAS MADE BY RIGGINS, SECOND GRUBBS, VOTE 7-0.

CUMULATIVE CAPITAL TRANSFER:

A MOTION TO TRANSFER \$10,000.00 FROM 161-07-04-50 TO 161-07-04-56 AND \$3,000.00 FROM 161-05-4-11 TO 161-07-04-56 WAS MADE BY FUCHS, SECOND CARMONY, VOTE 7-0. MR. BURCH NOTED THAT THE WINDOWS IN THE COURTHOUSE WOULD NEED TO BE REPAIRED AS WELL AS REPAIRS TO THE TREASURE ISLE BUILDING.

MISCELLANEOUS:

MARK MCNEELY MORRISTOWN SEWER PROJECT:

A MOTION TO RELEASE THE \$300,000.00 CONTRIBUTION FROM EDIT FUNDS FOR THE MORRISTOWN SEWER PROJECT WAS MADE BY PARIS, SECOND GRUBBS, VOTE 7-0. THE 2006 \$45,000.00 LOAN PAYMENT WILL BE REQUESTED AT THE COUNCILS SEPTEMBER MEETING.

WELFARE DEPARTMENT MONTHLY UPDATE:

MARY MEDLER PRESENTED WELFARES MONTHLY UPDATE AND NOTED THAT FUNDING WAS COMPARABLE TO LAST MONTHS REPORT. COUNCIL PRESIDENT EBERHART QUESTIONED HOW WELFARE COULD ASK FOR AN INCREASE TO THE 2007 BUDGET WHEN SPENDING FOR 2006 WAS DOWN. MARY MEDLER SAID THAT PROBATION PLACEMENTS, WHICH THEY HAVE NO CONTROL OVER, HAS DECREASED BUT DIDN'T WANT TO UNDER BUDGET THESE EXPENSES FOR 2007. COUNCIL MEMBERS EBERHART, PARIS AND SMITH WILL MEET WITH MARY TO DISCUSS THE 2007 BUDGET.

GASB 34 FUNDING:

COMMISSIONER WARNECKE STATED THAT THERE IS NOT AN URGENCY AND THE COUNTY HAS TIME TO GATHER MORE DATA. COMMISSIONER WARNECKE SAID THAT THEY HAVE FOUND OUT THAT FEW COUNTIES HAVE DONE LITTLE OR NO IMPLEMENTATION AT ALL.

COMMISSIONER WARNECKE SAID THAT THE IMPRESSION BY NOT COMPLYING IS THAT COUNTIES COULD SUFFER LOW BOND RATINGS AND NEGATIVE AUDIT CITATIONS WHICH HE SAID HAS NOT COME TO PASS AND HE DIDN'T THINK WOULD COME TO PASS.

COMMISSIONER WARNECKE SAID THEY HAVE RECEIVED SEVERAL PRESENTATIONS ABOUT GASB 34. COMMISSIONER WARNECKE SAID THE REQUIREMENTS ARE ALL OVER THE BOARD AND THE DIFFERENT AGENCIES WILL GIVE DIFFERENT ANSWERS. COMMISSIONER WARNECKE SAID THE CAPITAL ASSET POLICY IS A COMMISSIONER FUNCTION AND THEY HAVE TAKEN ONE STEP IN SETTING THE THRESHOLD AND WILL PROBABLY HAVE THIS COMPLETED IN A COUPLE OF MEETINGS.

THE AUDITOR NOTED THAT THE GASB 34 DOES NOT INCLUDE THE PERSONAL PROPERTY ASSETS IN WHICH THE AUDITORS OFFICE IS RESPONSIBLE FOR. THE AUDITOR NOTED THAT THE COUNTY HAS NOT

RECEIVED ANY AUDIT CITATIONS FOR THIS AND DID NEED TO GET THE SPREADSHEET APPROVED BY THE STATE TAX BOARD. THE AUDITOR NOTED THAT THE NEW FINANCIAL SOFTWARE WOULD HAVE A FIXED INVENTORY PROGRAM, WHICH WILL MAKE THIS REQUIREMENT EASIER FOR THE NEXT AUDITOR TO COMPLY WITH FIXED ASSETS AND GASB 34. THE AUDITOR NOTED THAT GASB 34 INCLUDES ROADS, BRIDGES AND INFRASTRUCTURE AS ITS INVENTORY REPORTING REQUIREMENTS.

COUNCIL SMITH SAID THIS GETS THE COUNTY CLOSER TO RUNNING COUNTY GOVERNMENT AS THE BUSINESS SECTOR AND THE REPORTING IS SIMILAR TO THE BUSINESS SECTOR. THE AUDITOR SAID THE STATE TAX BOARD FIELD REPRESENTATIVE DID SAY THAT THE COUNTY WAS NOT COMPLIANT AS OF

THE LAST AUDIT AND THE PRESSURE WAS THERE TO BE GASB 34 COMPLIANT. THE AUDITOR ALSO NOTED THAT THE INTENT WAS TO GET THIS PROJECT COMPLETED SO THE NEXT AUDITOR WOULD NOT HAVE THIS TO DEAL WITH IN ADDITION TO EVERYTHING ELSE. A MOTION TO TABLE INDEFINITELY WAS MADE BY PARIS, SECOND SMITH, VOTE 7-0.

DOG TAX:

THE TREASURER STATED THAT HER FEAR IS THAT TO BILL PEOPLE FOR THEIR DOGS AND TO GET THIS COLLECTED IS GOING TO COST MORE THAN WHAT THE COUNTY COLLECTS.

COUNCILWOMAN GRUBBS SAID THAT THE COUNTY CANNOT CHARGE FOR FEES SUCH AS INCINERATOR FEES UNLESS THERE IS A DOG TAX IN EFFECT. THE COUNTY AUDITOR NOTED THAT THE AMOUNT OF FUNDS RECEIVED BY THE STATE AND THE AMOUNT OF ANIMAL KILLS PAID BY THE TOWNSHIP TRUSTEES IS BASICALLY A WASH. THE AUDITOR ALSO NOTED THAT THE COUNTY GENERAL FUND WOULD BE RESPONSIBLE TO PAY FOR THE ANIMAL KILLS TO COUNTY RESIDENTS.

ASSESSOR, TREASURER, AUDITOR TAX BILLING UPDATE

THE TREASURER NOTED THAT THE UPCOMING TAX BILLING REQUIREMENTS COULD GET COSTLY. THE AUDITOR NOTED THAT THEY CONTINUE TO ADVANCE TAXES COLLECTED TO THE TAXING UNITS.

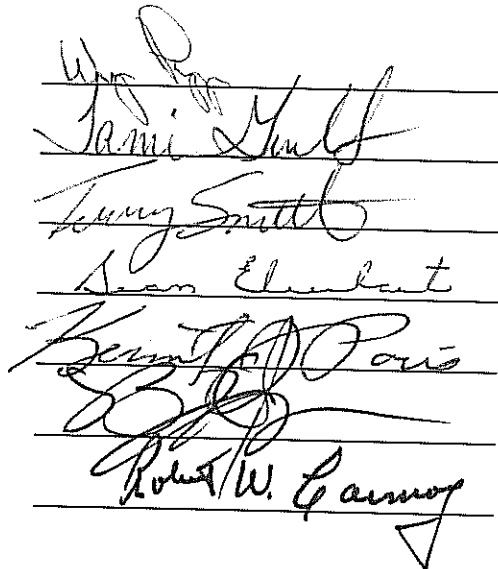
2007 BUDGET HEARING:

COUNCIL PRESIDENT EBERHART NOTED THAT THE 2007 PUBLIC BUDGET HEARING WOULD BE HELD AUGUST 24, 2006 AT 5:30 PM AND THE BUDGET HEARING START SEPTEMBER 5 AND 6, 2006.


SHERIFF COMMISSARY REPORT:

THE SHERIFF PROVIDED THE REPORT TO THE COUNCIL.

A MOTION TO ADJOURN WAS MADE BY PARIS, SECOND GRUBBS, VOTE 6-0. (CARMONY LEFT EARLY)



ATTEST:



MARGARET L. BRUNK
SHELBY COUNTY AUDITOR