

VIGO COUNTY COUNCIL
November 15, 2011
5:00 P.M.

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**VIGO COUNTY COUNCIL
AGENDA
Tuesday, November 15, 2011 AT 5:00 P.M.
COUNCIL CHAMBERS, VIGO COUNTY ANNEX**

1. Pledge of Allegiance
2. Calling of the Roll
3. Corrections to the journal of the preceding meeting, if needed
 - a. October 11, 2011
4. Public Comment
5. Communications from other officials or agencies
6. Reports from standing committees
 - a. Special Projects
 - i. Additional Appropriation 2011-60
 - ii. Sheriff Pension Plan
 - b. Budget Adjustment Committee
 - i. Additional Appropriation 2011-61
 - ii. Additional Appropriation 2011-62
 - iii. Additional Appropriation 2011-63
 - iv. Resolution 2011-17
 - v. Additional Appropriation 2011-64
 - vi. Additional Appropriation 2011-65
 - vii. Additional Appropriation 2011-66
7. Reports from select committees
8. Ordinances relating to appropriations
9. Honorary resolutions.
10. Resolutions relating to fiscal policies of the Council
11. First reading by summary reference of proposed ordinances and resolutions
12. Appointment
13. Adjournment

NOTICE TO TAXPAYERS OF PROPOSED ADDITIONAL APPROPRIATIONS

Notice is hereby given the Taxpayers of Vigo County, Indiana, that the Vigo County Council will meet at the Vigo County Annex, 127 Oak Street, Terre Haute, Indiana at 5:00 pm on November 15, 2011 to consider the following appropriations in excess of the budget of the current year.

COUNTY GENERAL

ADULT PROTECTIVE SERVICES

Office Supplies	\$1,000
Contractual Services	\$4,000
Mileage	\$5,000
TOTAL COUNTY GENERAL FUND	\$10,000

PRE-TRIAL DIVERSION

Trials /Investigations	\$9,000
TOTAL PRE-TRIAL DIVERSION FUND	\$9,000

PARKS & RECREATION

Recreation Trails Program (RTP)	\$30,000
TOTAL PARKS & RECREATION FUND	\$30,000

CASA EXPANSION II

Payroll	\$1,709
PERF	\$451
Training	\$213
TOTAL CASA EXPANSION II FUND	\$2,373

EDIT

IDGF Grant Project	\$75,000
TOTAL EDIT FUND	\$75,000

HEALTH

Payroll	\$865
FICA	\$67
PERF	\$93
TOTAL HEALTH FUND	\$1,025

HIGHWAY

Payroll	\$1,074
FICA	\$83
PERF	\$116
TOTAL HIGHWAY FUND	\$1,273

Taxpayers appearing at this meeting shall have the right to be heard. The additional appropriations as finally made will be referred to the Department of Local Government Finance. The DLGF will make a written determination as to the sufficiency of funds to support appropriations made within fifteen (15) days of receipt of the certified copy of the action taken.

TIMOTHY M. SEPRODI
VIGO COUNTY AUDITOR

TO BE PUBLISHED: Friday November 4, 2011
TRIBUNE-STAR

ADDITIONAL APPROPRIATION ORDINANCE 2011-60

WHEREAS, it has been determined that it is now necessary to appropriate more money than was appropriated in the annual budget, now, therefore:

SEC. 1. Be it ordained by the County Council of Vigo County, Indiana, that for the expenses of Vigo County EDIT Fund the following additional sums of money are hereby appropriated out of the funds named and for the purposes specified, subject to the laws governing the same.

<u>EDIT</u>	<u>REQUESTED</u>	<u>APPROPRIATED</u>
43335 IDGF Grant Project	\$75,000	
TOTAL EDIT FUND	\$75,000	

Approved on this 15th day of November 2011.

AYE

NAY

	Brad Anderson	
	Bill Bryan	
	Tim P. Curley	
	Kathy Miller	
	Ed Ping	
	Bill Thomas	

Mark Bird, President

Attest:

Timothy M. Seprodi
Vigo County Auditor

ADDITIONAL APPROPRIATION ORDINANCE 2011-61

WHEREAS, it has been determined that it is now necessary to appropriate more money than was appropriated in the annual budget, now, therefore:

SEC. 1. Be it ordained by the County Council of Vigo County, Indiana, that for the expenses of Vigo County General Fund the following additional sums of money are hereby appropriated out of the funds named and for the purposes specified, subject to the laws governing the same.

	<u>REQUESTED</u>	<u>APPROPRIATED</u>
<u>COUNTY GENERAL</u>		
<u>ADULT PROTECTIVE SERVICES</u>		
42100 Office Supplies	\$1,000	
43330 Contractual Services	\$4,000	
43740 Mileage	\$5,000	
TOTAL COUNTY GENERAL FUND	\$10,000	

Approved on this 15th day of November 2011.

AYE

NAY

_____	Brad Anderson	_____
_____	Bill Bryan	_____
_____	Tim P. Curley	_____
_____	Kathy Miller	_____
_____	Ed Ping	_____
_____	Bill Thomas	_____

Mark Bird, President

Attest:

Timothy M. Seprodi
Vigo County Auditor

ADDITIONAL APPROPRIATION ORDINANCE 2011-62

WHEREAS, it has been determined that it is now necessary to appropriate more money than was appropriated in the annual budget, now, therefore:

SEC. 1. Be it ordained by the County Council of Vigo County, Indiana, that for the expenses of Vigo County Pre-Trial Diversion Fund the following additional sums of money are hereby appropriated out of the funds named and for the purposes specified, subject to the laws governing the same.

	<u>REQUESTED</u>	<u>APPROPRIATED</u>
<u>PRE-TRIAL DIVERSION</u>		
43690 Trials/Investigations	\$9,000	
TOTAL PRE-TRIAL DIVERSION FUND	\$9,000	

Approved on this 15th day of November 2011.

AYE

NAY

_____	Brad Anderson	_____
_____	Bill Bryan	_____
_____	Tim P. Curley	_____
_____	Kathy Miller	_____
_____	Ed Ping	_____
_____	Bill Thomas	_____

Mark Bird, President

Attest:

Timothy M. Sprodi
Vigo County Auditor

ADDITIONAL APPROPRIATION ORDINANCE 2011-63

WHEREAS, it has been determined that it is now necessary to appropriate more money than was appropriated in the annual budget, now, therefore:

SEC. 1. Be it ordained by the County Council of Vigo County, Indiana, that for the expenses of Vigo County Park Non-Reverting Operating Fund the following additional sums of money are hereby appropriated out of the funds named and for the purposes specified, subject to the laws governing the same.

	<u>REQUESTED</u>	<u>APPROPRIATED</u>
<u>PARK NON-REVERTING OPERATING</u>		
43118 Recreation Trails Project (RTP)	\$30,000	
TOTAL PARK NON-REVERTING OPERATING FUND	\$30,000	

Approved on this 15th day of November 2011.

AYE

NAY

_____	Brad Anderson	_____
_____	Bill Bryan	_____
_____	Tim P. Curley	_____
_____	Kathy Miller	_____
_____	Ed Ping	_____
_____	Bill Thomas	_____

Mark Bird, President

Attest:

Timothy M. Seprodi
Vigo County Auditor

RESOLUTION 2011-17

SECTION 1. In accordance with the 2011 Salary Ordinance as adopted on October 19, 2010, a position as been reviewed by the Annual Budget Committee of the Vigo County Council. The Committee has found the position to be necessary and has recommended to grant the authority to fill the position to the appropriate elected official or department head. The position is as follows:

<u>COUNTY GENERAL</u>	<u>REQUESTED</u>	<u>APPROPRIATED</u>
<u>PARKS & RECREATION</u>		
Maintenance Specialist	Grade 9	
Maintenance Specialist	Grade 9	
Mechanical-Electrical Technician	Grade 9	

Approved on this 15th day of November 2011.

AYE

NAY

_____	Brad Anderson	_____
_____	Bill Bryan	_____
_____	Tim P. Curley	_____
_____	Kathy Miller	_____
_____	Ed Ping	_____
_____	Bill Thomas	_____

Mark Bird, President

Attest:

Timothy M. Seprodi
Vigo County Auditor

Budget Adjustment

ADDITIONAL APPROPRIATION ORDINANCE 2011-64

WHEREAS, it has been determined that it is now necessary to appropriate more money than was appropriated in the annual budget, now, therefore:

SEC. 1. Be it ordained by the County Council of Vigo County, Indiana, that for the expenses of Vigo County CASA Expansion II Fund the following additional sums of money are hereby appropriated out of the funds named and for the purposes specified, subject to the laws governing the same.

<u>CASA EXPANSION II</u>	<u>REQUESTED</u>	<u>APPROPRIATED</u>
40010 Payroll	\$1,709	
41522 PERF	\$451	
43765 Training	\$213	
TOTAL CASA EXPANSION II FUND	\$2,373	

Approved on this 15th day of November 2011.

AYE

NAY

	Brad Anderson	
	Bill Bryan	
	Tim P. Curley	
	Kathy Miller	
	Ed Ping	
	Bill Thomas	

Mark Bird, President

Attest:

Timothy M. Sprodi
Vigo County Auditor

ADDITIONAL APPROPRIATION ORDINANCE 2011-65

WHEREAS, it has been determined that it is now necessary to appropriate more money than was appropriated in the annual budget, now, therefore:

SEC. 1. Be it ordained by the County Council of Vigo County, Indiana, that for the expenses of Vigo County Health Fund the following additional sums of money are hereby appropriated out of the funds named and for the purposes specified, subject to the laws governing the same.

<u>HEALTH</u>	<u>REQUESTED</u>	<u>APPROPRIATED</u>
40010 Payroll	\$865	
41521 FICA	\$67	
41522 PERF	\$93	
TOTAL HEALTH FUND	\$1,025	

Approved on this 15th day of November 2011.

AYE

NAY

	Brad Anderson	
	Bill Bryan	
	Tim P. Curley	
	Kathy Miller	
	Ed Ping	
	Bill Thomas	

Mark Bird, President

Attest:

Timothy M. Seprodi
Vigo County Auditor

ADDITIONAL APPROPRIATION ORDINANCE 2011-66

WHEREAS, it has been determined that it is now necessary to appropriate more money than was appropriated in the annual budget, now, therefore:

SEC. 1. Be it ordained by the County Council of Vigo County, Indiana, that for the expenses of Vigo County Highway Fund the following additional sums of money are hereby appropriated out of the funds named and for the purposes specified, subject to the laws governing the same.

<u>HIGHWAY</u>	<u>REQUESTED</u>	<u>APPROPRIATED</u>
40010 Payroll	\$1,074	
41521 FICA	\$83	
41522 PERF	\$116	
TOTAL HIGHWAY FUND	\$1,273	

Approved on this 15th day of November 2011.

AYE

NAY

	Brad Anderson	
	Bill Bryan	
	Tim P. Curley	
	Kathy Miller	
	Ed Ping	
	Bill Thomas	

Mark Bird, President

Attest:

Timothy M. Seprodi
Vigo County Auditor

October 7, 2011

**TERRE HAUTE
ECONOMIC
DEVELOPMENT
CORPORATION**

630 Wabash Avenue, Suite 101
Terre Haute, IN 47807

Phone: 812.234.2524
Fax: 812.232.6054

www.terrehauteedc.com

Mr. Mark Bird
President
Vigo County Council
131 Oak Street
Terre Haute, IN 47807

Dear Mark:

As you know, we have been working with Menard Inc. in regard to a new \$12 million distribution center that the company is considering for its block and truss manufacturing complex near 13th Street & Haythorne Avenue. This new facility will distribute block, trusses and lumber to approximately 80 Menards retail outlets. This project will be approximately 164,000 square feet in size and will create at least 80 new full-time jobs with an average hourly wage (excluding benefits) of \$11.57 per hour.

As incentive to the company to move forward with the proposed project, the Indiana Economic Development Corporation is offering Industrial Development Grant Fund (IDGF) assistance in the amount of \$350,000 for required railroad improvements at the project site. To provide matching funds for the IDGF grant (which will actually be a grant to Vigo County), I have been in conversation with the Vigo County Commissioners, Councilman Tim Curly and you in regard to Vigo County contributing \$75,000 toward the infrastructure improvements. (Mayor Duke Bennett has committed \$75,000 as additional match from City EDIT funds as well as the project location is very close to the City-County corporate boundary, thus providing future economic benefit to the City of Terre Haute also.)

Please consider this letter as an additional appropriation request in the sum of \$75,000 as Vigo County's matching funds for the State IDGF grant project. Any railroad construction costs beyond the total funds to be provided by the IDGF, City and County contributions (\$500,000 in total) will be the responsibility of Menard Inc.

As always, please do not hesitate to contact me at 234-2524 ext. 13 or at switt@terrehauteedc.com if you have questions or require any additional information.

Sincerely,

Steve Witt

Steve Witt
President

RECEIVED
OCT 07 2011
Timothy M. Stephens
AUDITOR VIGO COUNTY



MCCREADY AND KEENE, INC.
a ONEAMERICA® company
7941 Castleway Drive
Indianapolis, IN 46250
Phone (317) 849-4333



September 14, 2011

Sheriff Greg Ewing
Vigo County Sheriff's Department
201 Cherry Street
Terre Haute, Indiana 47807

Dear Sheriff Ewing:

The enclosed amendment includes changes required by law to the Vigo County Police Retirement Plan. The changes included in this amendment will **not** have an impact on plan funding, and the adoption is required to continue the plan's qualified status.

The deadline for adoption is **November 30, 2011.**

Once executed, please return three copies to our office, forward one copy to your Merit Board and one to the County Council. The remaining copy is for your files.

The Internal Revenue Service is in the process of reviewing the restatement of your plan that was submitted to them in 2008. We have tried to anticipate changes that the IRS will require based on their review of other county Sheriff plans that we have submitted and have been approved. However, it is possible that the IRS may require additional changes. The IRS agent does not anticipate completing review of your Plan in a time frame that allows us to wait to send the enclosed amendment after his review. (For your information, the amendment contains legislative changes required under the Pension Protection Act that must be adopted this year. It also contains IRS-required changes that must be adopted after the determination letter is issued. We are trying to save you the cost of two amendments by combining these into one amendment.)

We have provided an explanation of the amendment in this package. However, if you have questions regarding the amendment, please feel free to contact me by calling 317-576-1501 or by e-mail at stan.brown@oneamerica.com.

Sincerely,

Stan Brown
Manager, Actuarial Services

Enclosures

cc: County Auditor for County Council w/enclosures

that if such Employee or former Employee received a distribution pursuant to Section 7.01 of the Plan, then, before his prior Credited Service may be reinstated, he shall 1) provide written certification that such Credited Service was not credited to another Indiana retirement program pursuant to a service purchase agreement or some other arrangement and 2) he shall repay to the Trust Fund, within two (2) years of his return to the active service of the Employer, the full amount of the distribution received, plus interest at the rate of three percent (3%) compounded annually from the date of severance to the date the full amount of the distribution is repaid. Credited Service will not be reinstated until the full amount of the distribution has been repaid; however, such repayments may be in one single sum or in periodic payments. Repayments may be made in cash or rolled over from an Individual Retirement Account or another qualified plan. If repaid in cash, the repayments shall be treated on an after-tax basis. If rolled over the Participant shall provide information on tax treatment of the refund, if any of the rollover amount is to be treated on a pre-tax basis."

3. In accordance with the Heroes Earnings Assistance and Relief Tax Act of 2008, Section 3.03 of the Plan is hereby amended in its entirety, effective January 1, 2009 to read as follows:

"Section 3.03. Benefits for Qualified Military Service.

"(a) Additional Service. 'Qualified Military Service' means military service as defined under the federal Uniformed Services Employment and Reemployment Act and that satisfies the requirements of Internal Revenue Code Section 414(u) and 38 U.S.C. Section 2021 for veteran's reemployment rights. To the extent required by Section 414(u) of the Internal Revenue Code, an Employee shall be granted Credited Service for purposes of benefit accrual and vesting upon his reemployment by the Employer for any period of time during which such Employee was on active military duty, if certain requirements are satisfied. To be credited with service for benefit accrual and vesting purposes, the Participant must be entitled upon his reemployment to veteran's reemployment rights with respect to such period of military duty under the Uniformed Services Employment and Reemployment Rights Act (38 U.S.C. 4301 et seq.). In addition, to be credited with service for benefit accrual purposes, the Participant must make up any Participant contributions required under Article X based on the Salary the Participant would have received with reasonable certainty during the period of his military duty. Such Participant shall have up to three (3) times the period of his military duty (but not to exceed five (5) years) to make up his missed required Participant contributions.

"(b) Compensation During Qualified Military Service. In determining the Final Average Monthly Salary of a reemployed veteran meeting all requirements of applicable federal law for reemployment rights, Salary shall be computed: (a) at the rate the reemployed veteran would have received but for the reemployed veterans period of qualified military service; or (b) in the case that the determination of such rate is not reasonably certain, on the basis of the reemployed veteran's average rate of salary during

the twelve (12) month period immediately preceding such period of qualified military service (or, if shorter, the period of employment immediately preceding such period).

"(c) Death Benefits. If a Participant dies on or after January 1, 2007, while performing Qualified Military Service, the survivors of the Participant shall be entitled to any additional benefits (other than benefit accruals relating to the period of Qualified Military Service) provided under the Plan as if the Participant had been reemployed on the day prior to death and then terminated employment on the actual date of death.

"(d) Differential Wage Payments. For Plan Years beginning after December 31, 2008, any individual receiving a differential wage payment, as defined by Section 3401(h)(2) of the Internal Revenue Code from the Employer, shall be treated as an Employee of the Employer and the differential wage payment shall be treated as Compensation solely for the purpose of determining benefit limitations under Section 6.05.

"(e) All other provisions of the Plan shall be interpreted to provide a reemployed veteran who meets all requirements of applicable federal law for reemployment rights with all rights under the Plan which are required under applicable federal law."

4. Article III of the Plan is amended by the addition of the following Section 3.04, effective January 1, 2011 to incorporate the service purchase provisions and shall read as follows:

"Section 3.04. Service Purchase.

"(a) A Participant who satisfies the eligibility requirements of this Section 3.04 may elect to purchase additional Credited Service in this Plan for the Participant's prior service credited under a Public Retirement Fund. A 'Public Retirement Fund' refers to any of the following, either singly or collectively: 1) the public employees' retirement fund, 2) the Indiana state teachers' retirement fund, 3) the state excise police, gaming agent, gaming control officer, and conservation enforcement officers' retirement fund, 4) the state police pension trust, 5) the 1977 police officers' and firefighters' pension and disability fund, and 6) a county Sheriff's retirement plan established by a department other than the Employer.

"(b) A Participant must satisfy the following requirements to be eligible to purchase Credited Service:

1. be employed by the Employer at the time of election to purchase additional Credited Service;
2. may **not** have any vested benefit under the Public Retirement Fund; and

3. may **not** be an active participant in the Public Retirement Fund at the time of application for the purchase of Credited Service.

"The Participant shall complete any forms required by the Public Retirement Fund in which the prior service was earned and any forms required by this Plan.

"(c) If the Participant satisfies the eligibility requirements in (b), such Participant may make a transfer to purchase Credited Service under this Plan equal to the Credited Service that would be purchased by a contribution of the transferred amount computed at the actuarial present value for an individual whose salary and age would be the same as the salary and age of the Participant on the transfer date; provided, however, Credited Service may not be purchased for a period greater than the Participant's prior service in the Public Retirement Fund.

"(d) If the Participant is one hundred percent (100%) vested in this Plan or has satisfied the Credited Service requirement for Early Retirement when he severs employment with the Employer, the purchase of Credited Service **shall** be included in the calculation of the Participant's monthly benefit.

"(e) If the Participant is not one hundred percent (100%) vested in this Plan when he severs employment with the Employer, the purchase of Credited Service **shall not** be included in the calculation of the Participant's monthly benefit. The Participant may request a refund of the transferred amount, with adjustment for interest at a rate that ensures the Plan remains actuarially cost neutral.

"(f) To the extent permitted by the Internal Revenue Code and applicable regulations, the Plan may accept the following as payment by the Participant for the purchase of Credited Service:

1. A direct rollover from a qualified plan under Section 401(a) or 403(a) of the Internal Revenue Code, a 403(b) plan, a 457(b) plan, or an individual retirement account or annuity under Section 408(a) or (b) of the Internal Revenue Code, or

2. A trustee to trustee transfer from a 403(b) plan or an eligible deferred compensation plan under 457(b) to the extent permitted by the Internal Revenue Code.

"The plan from which payment for the purchase of service is received does not have to be the same plan in which the prior service was earned.

"(g) The Employer may deny an application for purchase of service credit if the transfer would exceed the limitations under Section 415 of the Internal Revenue Code. Any transfer pursuant to this Section is irrevocable, and a transfer may not exceed the amount necessary to fund the service purchase. Any amounts in the Public

Retirement Fund after the transfer shall remain subject to the Public Retirement Fund's provisions.

"(h) A Participant who has elected to enter the Deferred Retirement Option Program provided in Section 5.04 shall not be eligible to elect to purchase additional Credited Service during the DROP Period."

5. In accordance with the Worker, Retiree, and Employee Recovery Act of 2008, Section 6.05 is hereby amended by the addition of the following subsection (e), effective January 1, 2009 to read as follows:

"(e) Notwithstanding the foregoing, effective January 1, 2009, the mortality table for adjusting any benefit or limitation under Internal Revenue Code Section 415(b)(2)(B)(C) or (D) shall be the mortality table prescribed by the Secretary of the Treasury pursuant to Section 417(e)(3) of the Internal Revenue Code modified as appropriate by the Secretary of the Treasury based on the mortality table specified for the Limitation Year by the Secretary and determined under subparagraph (A) of Section 430(h)(3) of the Internal Revenue Code (without regard to subparagraph (C) or (D) of such Section), Revenue Ruling 2007-67 and any other guidance provided by the Internal Revenue Service."

6. In accordance with the curative amendment required by the Internal Revenue Service, Section 6.05 is hereby amended by the addition of the following subsection (f), effective as of the date of the GUST restatement to read as follows:

"(f) For Limitation Years beginning after December 31, 2001, the Participant's mandatory contributions and any other annual additions on behalf of a Participant under any qualified defined contribution plan maintained by the Employer for any Limitation Year shall not exceed the lesser of (1) forty thousand dollars (\$40,000) or (2) one hundred percent (100%) of his Compensation from the Employer for such Limitation Year. The forty thousand dollar (\$40,000) limitation shall be automatically adjusted annually to take into account increases in any permissible cost-of-living increases in such limitation, pursuant to Section 415(d) of the Internal Revenue Code.

For purposes of this subsection 'Compensation' shall mean the total wages, salaries and other amounts actually received by the Participant, as reportable for federal income tax purposes, plus the following salary deferral amounts:

(1) all elective contributions made under an Internal Revenue Code Section 401(k) plan, an Internal Revenue Code Section 125 cafeteria plan, a simplified employee pension plan, or an Internal Revenue Code Section 403(b) tax deferred annuity;

(2) all compensation deferred under an eligible deferred compensation plan as defined in Internal Revenue Code Section 457;

(3) effective January 1, 2001, any amounts not included in taxable income as a qualified transportation fringe benefit by reason of Section 132(f) of the Internal Revenue Code.

'Compensation' shall be subject to the federal limit on Salary described in Section 2.01."

7. In accordance with the Pension Protection Act of 2006 and the Worker, Retiree, and Employee Recovery Act of 2006, Section 6.07 of the Plan is hereby amended in its entirety, effective January 1, 2008 to read as follows:

"Section 6.07. Direct Rollovers.

"(a) Notwithstanding any provision of the Plan to the contrary that would otherwise limit a Distributee's election under this Section, a Distributee may elect, at the time and in the manner prescribed by the Committee, to have any portion of an Eligible Rollover Distribution paid directly to an Eligible Retirement Plan specified by the Distributee in a Direct Rollover.

"(b) Definitions. The following terms shall have the following meanings:

(1) An 'Eligible Rollover Distribution' means any distribution of all or any portion of the balance to the credit of the Distributee, except that an Eligible Rollover Distribution does not include: any distribution that is one of a series of substantially equal periodic payments (not less frequently than annually) made for the life (or life expectancy) of the Distributee and the Distributee's Designated Beneficiary, or for a specified period of ten (10) years or more; any distribution to the extent such distribution is required under Section 401(a)(9) of the Internal Revenue Code; and the portion of any distribution that is not includible in gross income (determined without regard to the exclusion for net unrealized appreciation with respect to Employer securities). A portion of a distribution shall not fail to be an Eligible Rollover Distribution merely because the portion consists of after-tax Employee contributions which are not includible in gross income. However, such portion may be paid only to an individual retirement account or annuity described in Internal Revenue Code Sections 408(a), 408(b), or 408A (as permitted by the Internal Revenue Code), or to a qualified plan described in Section 401(a), 403(a), or 403(b) of the Internal Revenue Code that agrees to separately account for amounts so transferred, including separately accounting for the portion of such distribution which is includible in gross income and the portion of such distribution which is not so includible.

(2) An 'Eligible Retirement Plan' means (i) a traditional individual retirement account described in Sections 408(a) , (ii) effective for distributions made on or after January 1, 2008, a Roth IRA described

in Section 408A of the Internal Revenue Code subject to income restrictions applicable prior to January 1, 2010 on the portion of the eligible rollover distribution that is not attributable to a designated Roth account, (iii) an individual retirement annuity described in Section 408(b) of the Internal Revenue Code, (iv) an annuity plan described in Section 403(a) of the Internal Revenue Code, (v) a qualified trust described in Section 401(a) of the Internal Revenue Code, (vi) a plan described in Section 403(b) of the Internal Revenue Code, and (vii) an eligible plan under Section 457(b) of the Internal Revenue Code which is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state and which agrees to separately account for amounts transferred into such plan from this Plan. All definitions of 'Eligible Retirement Plan' shall apply in the case of a distribution to a spouse, surviving spouse, or to a former spouse who is the Alternate Payee under a qualified domestic relations order, as defined in Section 414(p) of the Internal Revenue Code. An Eligible Retirement Plan is limited to items (i), (ii), and (iii) of this subsection (b)(2) for a Designated Beneficiary who is not the Participant's spouse.

(3) A 'Distributee' includes: (i) an Employee, (ii) former Employee, (iii) the Employee's or former Employee's surviving spouse, (iv) the Employee's or former Employee's Alternate Payee under a Qualified Domestic Relations Order, and (v) the Employee's or former Employee's Designated Beneficiary. The Direct Rollover of a Designated Beneficiary who is not the Participant's spouse must be made to an inherited IRA pursuant to the provisions of Internal Revenue Code Section 408(d)(3)(C). (It is noted that for Plan Years commencing prior to January 1, 2010, an Eligible Rollover Distribution that is distributed from the Plan in cash to a distributee who is a non-spouse Beneficiary (i.e., not paid as a Direct Rollover) shall be subject to applicable income tax withholding rules, but not the mandatory twenty percent (20%) income tax withholding otherwise required under Q&A-1 as contained in Treasury Regulation Section 1.401(a)(31)-1. For Plan Years commencing on or after January 1, 2010, an eligible rollover distribution made with respect to a distributee who is a non-spouse Beneficiary shall be subject to the notice requirement under Section 402(f) of the Internal Revenue Code and the mandatory twenty percent (20%) income tax withholding requirement under Section 3405(c) of the Internal Revenue Code in the same manner as an eligible rollover distribution made to any other distributee under the Plan.

(4) A 'Direct Rollover' is a payment by the Plan to the Eligible Retirement Plan specified by the Distributee."

8. In accordance with the curative amendment required by the Internal Revenue Service, Section 7.01(a) is hereby revised, effective as of the date of the GUST restatement by the addition of the following sentence:

"Upon attainment of Normal Retirement Age, a Participant shall be one hundred percent (100%) vested even if he has not severed employment."

9. In accordance with the provisions of the service purchase allowance, Section 7.01(a)(1) is hereby amended in its entirety, effective January 1, 2011, to read as follows:

"(1) A lump sum payment which shall consist of the Net Amount of Contributions as of the date of severance plus the amount transferred by the Participant (adjusted for interest at a rate that ensures the Plan remains actuarially cost neutral) pursuant to Section 3.04 for the purchase of Credited Service."

10. In accordance with the service purchase allowance, the first paragraph in Section 7.02(a) of the Plan is hereby amended, effective January 1, 2011 to read as follows:

"(a) If a Participant's employment with the Employer severs because of a medically determinable mental or physical disability which renders him unable to engage in any substantial gainful activity, and such condition is expected to result in death or to last for a continuous period of not less than twelve (12) months, and if such disability occurs before the Participant begins receiving any other benefit under this Plan, such Participant shall be entitled to receive an immediate monthly pension benefit in the amount of his benefit earned as set forth in Section 6.01 computed as of his date of severance from employment. Such pension shall be payable monthly but only so long as or until the aggregate amount of monthly payments equals the Participant's Net Amount of Contributions as of severance plus the amount transferred by the Participant (adjusted for interest at a rate that ensures the Plan remains actuarially cost neutral) pursuant to Section 3.04 for the purchase of Credited Service. As of the date such aggregate amount of monthly payments equals the Participant's Net Amount of Contributions and transferred amount, the benefits shall cease. Notwithstanding the foregoing, a Participant who is eligible for the disability benefit hereunder may elect to receive such benefit as a lump sum payment of his Net Amount of Contributions plus the amount transferred by the Participant (adjusted for interest at a rate that ensures the Plan remains actuarially cost neutral) pursuant to Section 3.04 for the purchase of Credited Service as of his date of severance from employment in lieu of the monthly benefit provided in this subsection (a)."

11. In accordance with the service purchase allowance, Section 7.02(b) of the Plan is hereby amended, effective January 1, 2011 to read as follows:

"(b) A Participant who is eligible for the benefit described in this Section 7.02 shall be reinstated in the vested interest in his severance benefit payable under Section 7.01 under the following circumstances:

(1) disability benefits from the Vigo County Police Benefit Plan cease;
or

(2) disability benefits from the Vigo County Police Benefit Plan did not commence.

The severance benefit shall be deferred as provided in Section 7.01(c) and shall be reduced for benefits paid under Section 7.02(a) attributable to the amount transferred by the Participant (adjusted for interest) pursuant to Section 3.04 for the purchase of Credited Service but shall not be reduced for benefits paid under Section 7.02(a) attributable to the Participant's Net Amount of Contributions. Such a Participant shall be reinstated in his benefit under this Plan regardless of whether or not he returns to the active employment of the Employer. In determining the amount of such vested interest prior to the reduction described above, the Participant shall be treated like a Participant who severed employment under Section 7.01 for reasons other than disability, and his date of severance shall mean his last working day as an Employee without reference to any days or time for which he may receive credit or compensation, such as for vacation, severance pay, or for other authorized reasons."

12. In accordance with the provisions of the service purchase option, Section 8.01 of the Plan is hereby amended, effective January 1, 2011 to read as follows:

"Section 8.01. Death Benefits After Retirement. If a Participant dies after retirement benefits have commenced, the death benefit shall be in accordance with the provisions of the form of benefit paid under Article VI at the time of retirement. If at the time of the death of a Beneficiary receiving a benefit in accordance with Section 6.04 the aggregate payments to the Pensioner and the Beneficiary (including the DROP Frozen Benefit and the DROP Benefit Accumulation) do not equal or exceed (a) the Participant's Net Amount of Contributions plus (b) the amount transferred by the Participant (adjusted for interest at a rate that ensures the Plan remains actuarially cost neutral) pursuant to Section 3.04 for the purchase of Credited Service, then the difference between such aggregate and (a) the Net Amount of Contributions plus (b) the transfer amount for the purchase of Credited Service (adjusted for interest at a rate that ensures the Plan remains actuarially cost neutral) shall be paid to such Beneficiary's estate in a lump sum."

13. In accordance with the provisions of the service purchase option, Section 8.02(a) of the Plan is hereby amended, effective January 1, 2011 to read as follows:

"(a) If an unmarried Participant or, if a married Participant who does not have a vested interest in the Plan dies while employed by the Employer or after severance from employment for any reason, but prior to the commencement of any benefit from this Plan, if he has not entered the DROP, his designated Beneficiary shall be entitled to receive a

death benefit which shall be a lump sum equal to his Net Amount of Contributions at time of death plus the amount transferred by the Participant pursuant to Section 3.04 for the purchase of Credited Service (adjusted for interest at a rate that ensures the Plan remains actuarially cost neutral). If the Participant has entered the DROP, his designated Beneficiary shall be entitled to receive a death benefit which shall be a lump sum equal to the greater of (i) his DROP Benefit Accumulation or (ii) the Net Amount of Contributions at time of death plus the amount transferred by the Participant pursuant to Section 3.04 for the purchase of Credited Service (adjusted for interest at a rate that ensures the Plan remains actuarially cost neutral). If a married Participant dies who has a vested interest in the Plan, his designated Beneficiary shall be entitled to the same benefit described above, except he shall not be entitled to the amount transferred by the Participant pursuant to Section 3.04 for the purchase of Credited Service (adjusted for interest at a rate that ensures the Plan remains actuarially cost neutral)."

14. In accordance with the provisions of the service purchase option, the first paragraph of Section 8.02(b) of the Plan is hereby amended, effective January 1, 2011 to read as follows:

"(b) In addition to the lump sum equal to the greater of (i) his DROP Benefit Accumulation or (ii) the Net Amount of Contributions at time of death, if a married Participant who has a vested benefit in the Plan dies while employed by the Employer or after severance from employment, for any reason, but prior to the commencement of any benefit from this Plan, his surviving spouse shall be entitled to a monthly survivor benefit payable in accordance with this subsection (b) for the remaining lifetime of such surviving spouse. If the Participant had satisfied the requirements for Early Retirement at the date of his death, then such monthly survivor benefit shall commence as of the first day of the month following his date of death unless the spouse elects a later commencement date. However, such later commencement date may not be later than the Participant's Normal Retirement Date. The amount of the death benefit shall be equal to the survivor annuity that would have been payable if the Participant had severed employment and immediately prior to his date of death had commenced receipt of his retirement benefits in the form of an Actuarially Equivalent one hundred percent (100%) joint and survivor annuity with adjusted level monthly payments to the Participant during his lifetime and continued monthly payments in the same amount for the lifetime of his surviving spouse."

15. Any other Sections of the Plan required to be amended by the Pension Protection Act of 2006 in a manner consistent with this Amendment are hereby deemed to be amended.

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 _____, _____.

VIGO COUNTY SHERIFF'S DEPARTMENT

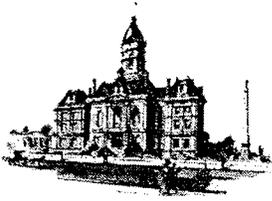
By _____
Sheriff of Vigo County

Approved and ratified at a meeting of the Vigo County Sheriff's Merit Board on the ___ day of _____, _____.

VIGO COUNTY SHERIFF'S MERIT BOARD

Approved and ratified at a meeting of the County Council of Vigo County on the ___ day of _____, _____.

COUNTY COUNCIL OF VIGO COUNTY



TERRY R. MODESITT
PROSECUTING ATTORNEY
OF VIGO COUNTY
VIGO COUNTY COURT HOUSE
33 SOUTH THIRD STREET, RM. 45
TERRE HAUTE, IN 47807
PHONE (812) 462-3305
FAX (812) 238-1096

COI-370



October 6, 2011

To: Vigo County Council

From: Terry Modesitt, Prosecutor
Robert Roberts, Chief Deputy Prosecutor

RE: Prosecutor's Office

It is respectfully requested that the following issues be discussed at the Council Meeting:

We are requesting the council approve an appropriation in the Adult Protective Services budget:

Adult Protective Services receives a grant every year from the State of Indiana; the grant period is from July 2011 to June 2012 in the amount of \$116,450. As of now, the total expenditures for July 2011 through September 2011 are \$30,865.46, leaving a balance of \$85,584.54 to use from October 2011 through June 2012. We request \$10,000 of this balance be placed into the following line items:

- \$5,000 into Mileage (437-40)
- \$1,000 into Office Supplies (421-00)
- \$4,000 into Contractual Services (433-30).

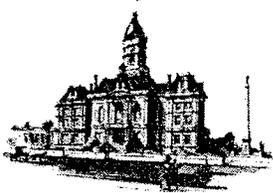
For the past several years, any remaining balance from this grant was used to reimburse the county for APS benefits and we plan on doing the same this year with the remaining balance.

Respectfully submitted,

Robert E Roberts
Chief Deputy Prosecutor
Vigo County, Indiana

F I L E D
OCT 07 2011

Timothy M. Seppala
VIGO COUNTY AUDITOR



TERRY R. MODESITT
PROSECUTING ATTORNEY
OF VIGO COUNTY
VIGO COUNTY COURT HOUSE
33 SOUTH THIRD STREET, RM. 45
TERRE HAUTE, IN 47807
PHONE (812) 462-3305
FAX (812) 238-1096

302-302



September 27, 2011

To: Vigo County Council

RE: **Amended** Prosecutor's Office Council Request

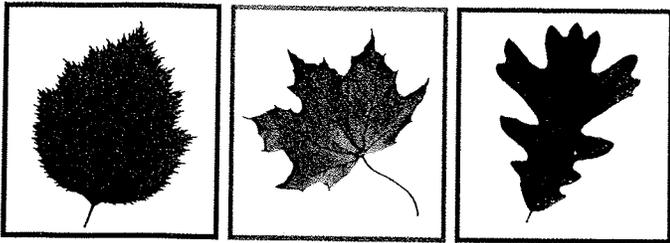
It is respectfully requested that the following issues be discussed at the October Council Meeting:

We are requesting the council approve the following appropriations in the Pre-Trial Diversion Budget (302-302):

- \$9,000 to Trials/Investigations (436-90) for a Forensic Accounting on a case

Respectfully Submitted,

Robert E. Roberts
Chief Deputy Prosecuting Attorney
Vigo County, Indiana



Vigo County
Parks and Recreation
Department

121-721

October 11, 2011

Mr. Timothy Seprodi
Vigo County Government Building
Terre Haute, Indiana 47807



Dear Mr. Seprodi:

The Vigo County Parks & Recreation Department is requesting an additional appropriation of \$30,000 for #121-43118, Non-Reverting Operating Recreational Trails Project expense account.

The Parks Department was instructed by the Auditor's Office to deposit the \$30,000 into #121-39901, Non-Reverting Operating revenue account. The Parks Department has received three invoices from Green 3 LLC that are due to be paid from #121-43118 for the trails project.

I am happy to answer any questions that you may have regarding this request.

Sincerely,

Kara Kish
Assistant Superintendent

Vigo County Government Building
155 Oak Street, Terre Haute, IN 47807
Phone: 812-462-3392
Fax: 812-232-2562
www.vigocounty.in.gov

Keith Ruble, Superintendent
Kara Kish, Assistant Superintendent

Memorandum

331-331

TO: County Council

FROM: Nikki Fuhrmeister



RE: Appropriation of funds

DATE: September 21, 2011

In fund 331, CASA Expansion grant, I am requesting an additional appropriation to spend down the remaining money in the grant.

Payroll	331-331-40010	\$1708.41
Perf	331-331-41522	450.18
Training	331-331-43765	213.00

Thank you for your consideration.