County Council Meeting

October 3, 2011

Present: Benjamin Smaltz, President

Janet Ordway, Vice President

Robert Wilder

Larry Moughler

Donna King

Alan Middleton

William VanWye

Attorney: Donald J. Stuckey

Auditor: John W. Fetters

MATTER OF MINUTES:

Janet Ordway made a motion to approve Minutes of September 13 & 14, 2011, Donna King second and all approved.

MATTER OF POLICE RETIREMENT PLAN:

Alan Middleton made a motion to approve the "First Amendment" to the DeKalb County Police Retirement Plan, Donna King second and all approved. See Page 5 for details

MATTER OF ADDITIONALS:

DeKalb Superior Court I (026), Kevin Wallace, Judge, request an additional of \$5,000 to Other Service Fees (32780) to do several jury trials that remain to be tried in 2011. Janet Ordway made a motion to approve, Alan Middleton second and all approved.

Cumulative Bridge (250), Highway Department request an appropriation for #35385 Bridge rehabilitation project for Bridge #18 on 19th street over the Cedar Creek in Auburn in the amount of \$25,000. Robert Wilder made a motion to approve, Janet Ordway second and all approved.

Pre-trial Diversion (910), non-budgeted (50000) in the amount of \$1,339: \$149 to Law Enforcement Training Institute as registration fees for Detective Kevin

Smith, Indiana State Police, to attend a seminar titled "Legal Aspects of Interrogations, Confessions and Identifications" and \$1,190 for seminar fees for two officers, one from Butler and one from Auburn, to attend the seminar titled "The Reid Technique of Interviewing and Interrogation". Alan Middleton made a motion to approve, William VanWye second and all approved.

MATTER OF TRANSFERS:

From Central Dispatch Construction Bond (4020), non-budgeted (50000) to CEDIT # 27 (0782), non-budgeted (50000) in the amount of \$797,629.76. Alan Middleton made a motion to approve, Larry Moughler second and all approved.

MATTER OF SHERIFF'S REQUEST FOR ROOF REPAIRS:

On June 6, 2011 the County Council approved \$13,750 to purchase lighting in the jail out of the County Misdemeanant Fund. Don Lauer, the County Sheriff is requesting that \$8,000 of this money be used for the roof repairs before the weather changes. Janet Ordway made a motion to approve, William VanWye second and all approved.

MATTER OF SHERIFF'S REQUEST FOR A 6TH VEHICLE:

On March 7, 2011 the County Sheriff, Don Lauer was in to request the funding from Cumulative Capital (253) for the purchase of five vehicles, the equipment including labor needed to outfit these vehicles and video cameras for these vehicles. With the trade-in values of the (8) used vehicles and the appropriated \$187,668 from Cum Cap, there is enough money left to purchase a 6th vehicle which will be a used. Alan Middleton made a motion to approve, Larry Moughler second and all approved.

MATTER OF SHERIFF COMMISSARY FUND EXPENDITURES:

Janet Ordway made a motion and all to sign the DeKalb County Council Sheriff Commissary Fund Expenditures, Exhibit A line 21 states "Any purpose that benefits the Sheriff's Department that does not exceed \$500.00, Robert Wilder second and all approved.

MATTER OF BUDGET REVIEWS – Non-binding Reviews:

Janet Ordway made a motion to give the Town of St. Joe an <u>Unfavorable</u> review Larry Moughler second and all approved.

MATTER OF EMS LIAISON:

Robert Wilder offered to be the Liaison for EMS.

Old Business:

MATTER OF 2012 BUDGET:

Robert Wilder made a motion to approve the 2012 Highway Budget except for the Highway Administrative Office salaries, he will work with the Highway Department to find the differences and take the funds from un-appropriated and reduce other appropriations, Alan Middleton second and all approved.

The Highway Budget for 2012 will need to be approved again at the County Council's October 31, 2011 meeting.

Alan Middleton made a motion to approve the County Budget for 2012 and to reduce the 2011 budget form 4B line 2 by \$449,303 and reduce the Commissioners' budget on salaries for 2012 by \$3,000.00, William VanWye second and all approved.

New Business:

MATTER OF AMENDING ORDINANCE NUMBER 99.4:

Alan Middleton made a motion to pass this Ordinance on all (3) readings this October 3, 2011, William VanWye second and all approved.

Janet Ordway made a motion to approve and all to sign the Ordinance No. DCC 2011-1; amending Ordinance Number 99.4, Uniform County Innkeepers Tax; DeKalb County Council, Robert Wilder second and all approved.

MATTER OF HOLIDAY SCHEDULE:

Larry Moughler made a motion to approve the proposed Holiday Schedule for 2012, Janet Ordway second and all approved.

MATTER OF HEALTH INSURANCE:

Don Grogg gave the County Council an update on the events and the (3) Plans for County Health Insurance and the cost for each is increasing. The Commissioners are also looking into quotes from (3) other Insurance Companies. A County Health Clinic is also a possibility in the future.

MATTER OF ADJOURNMENT:

Donna King made a motion to adjourn, William VanWye second and all approved.

FIRST AMENDMENT TO DEKALB COUNTY POLICE RETIREMENT PLAN

WHEREAS, DeKalb County Police Retirement Plan (hereinafter referred to as "Plan") was established by DeKalb County Sheriff's Department, Auburn, Indiana (hereinafter referred to as "Employer"), effective as of January 1, 1972; and as last amended by a complete restatement, effective as of January 1, 2008; and

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

WHEREAS, the Internal Revenue Service has required that certain provisions be amended to maintain the qualified status of the Plan;

WHEREAS, the Employer desires to amend the Plan to comply with the Pension Protection Act of 2006, the Heroes Earnings Assistance and Relief Tax Act of 2008, and the Worker, Retiree, and Employee Recovery Act of 2008; and

WHEREAS, the Employer also desires to amend the Plan to permit the purchase of additional Benefit Service;

NOW, THEREFORE, BE IT RESOLVED, that the Plan is hereby amended effective as of the dates indicated herein, as follows:

- 1. In accordance with the Heroes Earnings Assistance and Relief Tax Act of 2008, Section 3.03(d) of the Plan is hereby amended in its entirety, effective January 1, 2009 to read as follows:
- "(d) Notwithstanding the foregoing provisions of this Section 3.03, a Member shall be granted Vesting Service upon his reemployment by the Employer for any period of time during which such Employee was on active military duty, but only if such Member is 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.) He shall also be granted Benefit Service under the above conditions, but only if the Member makes up any Member contributions required under Article 6 based on the Compensation the Member would have received with reasonable certainty during the period of his military duty. Such Member 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 Member contributions.

"In determining the Final Average Monthly Salary of a reemployed veteran meeting all requirements of applicable federal law for reemployment rights, Compensation 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).

"If a Member dies on or after January 1, 2007, while performing Qualified Military Service, the survivors of the Member 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 Member had been reemployed on the day prior to death and then terminated employment on the actual date of death. '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.

"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 4.06.

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"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."

2. Article 3. 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:

"3.04 Service Purchase

- "(a) A Member who satisfies the eligibility requirements of this Section 3.04 may elect to purchase additional Benefit Service in this Plan for the Member'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 Member must satisfy the following requirements to be eligible to purchase Benefit Service:

- 1. be employed by the Employer at the time of election to purchase additional Benefit Service;
- 2. may not have any vested benefit under the Public Retirement Fund; and
- 3. may not be an active Member in the Public Retirement Fund at the time of application for the purchase of Benefit Service.

"The Member 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 Member satisfies the eligibility requirements in (b), such Member may make a transfer to purchase Benefit Service under this Plan equal to the Benefit 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 Member on the transfer date; provided, however, Benefit Service may not be purchased for a period greater than the Member's prior service in the Public Retirement Fund.
- "(d) If the Member is one hundred percent (100%) vested in this Plan or has satisfied the Benefit Service requirement for Early Retirement when he severs employment with the Employer, the purchase of Benefit Service shall be included in the calculation of the Member's monthly benefit.
- "(e) If the Member is not one hundred percent (100%) vested in this Plan when he severs employment with the Employer, the purchase of Benefit Service shall not be included in the calculation of the Member's monthly benefit. The Member 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 Member for the purchase of Benefit 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) The following mortality table and interest rate shall be used for purposes of determining actuarial present values and interest adjustments related to the purchase of Benefit Service:
 - (1) For Members, the Unisex Pension 1984 Mortality Table (UP-1984 Table) with ages set forward one-half (1/2) year. This age adjustment is determined by interpolating (straight line) between mortality rates with no age adjustment and mortality rates with ages set forward one (1) year.

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(2) For Beneficiaries, the Unisex Pension 1984 Mortality Table (UP-1984 Table) with ages set back three and one-half (3-1/2) years. This setback is determined by interpolating (straight line) between mortality rates with a three (3) year age setback and mortality rates with a four (4) year age setback.

"It is noted that the above mortality assumptions are commonly referred to as a "90-10" male/female mix.

"The foregoing mortality table and interest rate shall be used to determine the actuarial present value in Section 3.03(c) and the interest rate that ensures the Plan remains actuarially cost neutral in Section 3.03(e), Section 4.04, Section 4.05, and any other similar references to the actuarial equivalent value or actuarially cost neutral value of the Benefit Service purchase."

- 3. In accordance with the provisions of the service purchase allowance, Section 4.03(a) is hereby amended in its entirety, effective January 1, 2011, to read as follows:
- "(a) A Member shall at all times be 100% vested in, and have a nonforfeitable right to, the Employee-funded portion of his Accrued Benefit. If the Member's employment with the Employer is severed, and he is not vested in any portion of the Employer-funded Accrued Benefit, he shall receive a refund of his Employee contributions plus interest plus the amount transferred by the Member (adjusted for interest at a rate that ensures the Plan remains actuarially cost neutral) pursuant to Section 3.04 for the purchase of Benefit Service. The Employer-funded portion of his Accrued Benefit shall be forfeited. If the Member is

subsequently reemployed, he shall be considered a new Employee for purposes of the Plan."

4. In accordance with the curative amendment required by the Internal Revenue Service, Section 4.03(b) is hereby revised, effective as of the GUST restatement by the addition of the following sentence:

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

- 5. Section 4.03(f) of the Plan is hereby amended, effective January 1, 2011 in its entirety in accordance with the provisions of the service purchase agreement, to read as follows:
- "(f) If a former Member is subsequently reemployed, he may restore the Employee-funded portion of his Accrued Benefit 1) if he withdrew Employee Contributions he shall repay the full amount previously distributed plus compound interest at the rate of 3% per annum to the repayment date and 2) he shall provide written certification that such Benefit Service was not credited to another Indiana retirement program pursuant to a service purchase agreement or some other arrangement and 2). Repayment of Employee Contributions plus compound interest must be made in a single lump sum within two years of the Member's reemployment date."
- 6. In accordance with the service purchase allowance, the first paragraph in Section 4.04(b)(2) of the Plan is hereby amended, effective January 1, 2011 to read as follows:
 - "(2) receive the Equivalent Actuarial Value of his Accrued Benefit commencing as of the date his Total and Permanent Disability is certified and continuing until such time as the total amount of monthly payments equals the amount of the Member's required contributions plus accrued interest plus the amount transferred by the Member (adjusted for interest at a rate that ensures the Plan remains actuarially cost neutral) pursuant to Section 3.04 for the purchase of Benefit Service."
- 7. In accordance with the provisions of the service purchase option, Section 4.05 of the Plan is hereby amended, effective January 1, 2011 to read as follows:

"4.05 Death Benefit

(a) If a Member dies prior to the date his Pension payments commence, his Beneficiary shall receive a lump sum payment equal to the Member's Employee contributions plus interest as of the date of the Member's death plus the amount transferred by the Member pursuant to Section 3.04 for the purchase of Benefit

- Service (adjusted for interest at a rate that ensures the Plan remains actuarially cost neutral).
- (b) If a Member dies after severing his employment and after withdrawing his Employee contributions pursuant to Section 4.03(e), no benefit shall be provided by the Plan other than the amount transferred by the Member pursuant to Section 3.04 for the purchase of Benefit Service (adjusted for interest at a rate that ensures the Plan remains actuarially cost neutral.) shall be payable to the Member's Beneficiary."
- 8. In accordance with the Worker, Retiree, and Employee Recovery Act of 2008, Section 4.06 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."

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- 9. In accordance with the curative amendment required by the Internal Revenue Service, Section 4.06 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 Member's mandatory contributions and any other annual additions on behalf of a Member 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 Member, 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 1.06."

- 10. The first paragraph in Section 4.07 is hereby amended in its entirety, effective January 1, 2011, to clarify that a Member who retires under the Disability provisions shall be entitled to the Cost of Living Adjustment and shall read as follows:
- "A Member who retired as of an Early, Normal Retirement Date, postponed retirement date or disability retirement date, who has attained age fifty-five (55) as of July 1 of the Calendar Year in which monthly benefits are increased (hereinafter the "payment Calendar Year"), and who is in pay status as of the last day of the preceding Calendar Year shall be eligible for a cost-of-living adjustment, as provided in this Section. Such cost of living adjustment shall be applied until the Member's death. Such cost of living adjustment shall not apply to any severance from employment or death benefits payable under Article IV. However, any death benefit payable under Article V after retirement shall be based on the monthly benefit payable to the Member for the month immediately preceding his date of death."
- 11. In accordance with the Pension Protection Act of 2006 and the Worker, Retiree, and Employee Recovery Act of 2006, Section 5.03 of the Plan is hereby amended in its entirety, effective January 1, 2008 to read as follows:
- "5.03 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.

An 'Eligible Retirement Plan' means (i) a traditional individual **(2)** 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 Member's spouse.

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- (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 Member'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."
- 12. 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.

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	the foregoing amendment to the Plan, the Employer secuted as of the معامدة المعامدة عند المعامدة المع
	DEKALB COUNTY SHERIFF'S DEPARTMENT By Sheriff of DeKalb County
Approved and ratified at a months on the 17 Aday of 1000000	eeting of the DeKalb County Sheriff's Merit Board
	OEKALB COUNTY SHERIFF'S MERIT BOARD
Approved and ratified at a method day of October	eeting of the County Council of DeKalb County on Zobl
-	COUNTY COUNCIL OF DEKALB COUNTY

Tuesday

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 (RESOLVED) by the County Council of DeKalb County, Indiana, that for the expenses of the said municipal corporation the following additional sums of money are hereby appropriated out of the funds named and for the purposes specified, subject to laws governing the same:

		AMOUNT REQUESTED	AMOUNT APPROVED	VOT AYE	E NAY
Superior Court I (026) Other Service Fees (32780)	County General (100)	\$5,000.00	\$5,000.00	_7	0_
Bridge Rehibilitation (35385)	Cumulative Bridge (250) Pre-trial Diversion Exp	\$25,000.00 4	3 25,000.00	7	0_
Non-budgeted (50000) Non-budgeted (50000)	(910)	\$149.00 \$1,190.00	149.00	7	0
From : Central Dispatch Construction Bond (4020) Non-Budgeted (50000)	Approval Transfers	, -			
To: Cedit # 27 (0782 Non-budgeted (50000)		\$797,629.76	797,629,76	_7	0

ADOPTED THIS 3rd DAY OF October, 2011

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	Robert Welder
	and Ordinay
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	William O Van 1
	Donna King
ATTEST:	Oph W. Letters
	John W. Fetters County Auditor