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Martin

County

THE MARTIN COUNTY COUNCIL

REGULAR MEETING

October 3, 2022

MINUTES

The Martin County Council convened in regular session and budget adoption on Monday, October 3, 2022, in the Commissioners’ Room at the Courthouse located at 129 Main Street, Shoals, Indiana. Councilmen attending: Warren Albright, Randy Wininger, Keith Gibson, James Stiles, Adam Greene, and Councilwomen Barbara McFeaters and Sheri Bowling. Also attending was Auditor Michelle Norris and County Attorney David Lett and Mr. Greg Guerrettaz from Financial Solutions Group.

President Warren Albright called the meeting to order with the Pledge to the Flag at 6:01 pm.

**RE: MINUTES**

The minutes from the meeting held September 12, 2022, were approved with a motion made by Councilwoman McFeaters, seconded by Councilwoman Bowling. All in favor, motion passed.

**RE: TRANSFER REQUEST**

Coroner Cathy Evans requested the following transfer:

 Coroner- General Fund 1000

 **From**: 007.2000.12 Operating Supplies $500

 007.4000.11 Equipment $500

 **To:** 007.3000.17 Transportation Fees $1,000

A motion was made by Councilwoman Bowling to approve the Corner’s transfer of fund request, seconded by Councilman Gibson. All in favor, motion passed.

**RE: ADDITIONAL APPROPRIATIONS**

Highway Superintendent Scott Seals requested the following additional appropriation:

 **Highway Department- Fund 1176**

 MVH- Unrestricted

 Insurance- $47,000

A motion was made by Councilman Greene to approve the additional appropriation for the Highway Department in fund 1176, seconded by Councilman Stiles. All in favor, motion passed.

Auditor Michelle Norris requested the following additional appropriation:

 **ARPA- Fund 8951**

 Administration- $195,957

 Supplies- $100,000

 Miscellaneous Expense $300,000

 Capital Expense-Infrastructure $400,000

A motion was made by Councilman Stiles to approve the additional appropriation in the ARPA fund Administration line in the amount of $195,957, seconded by Councilman Gibson. All in favor, motion passed.

A motion was made by Councilwoman McFeaters to approve the additional appropriation in the ARPA fund Supplies line in the amount of $100,000, seconded by Councilman Greene. All in favor, motion passed.

A motion was made by Councilwoman Bowling to approve the additional appropriation in the ARPA fund Miscellaneous Expense line in the amount of $300,000, seconded by Councilman Stiles. All in favor, motion passed.

A motion was made by Councilwoman McFeaters to approve the additional appropriation in the ARPA fund Capital Expense-Infrastructure line in the amount of $400,000 seconded by Councilman Greene. All in favor, motion passed.

**RE: AMBULANCE OVERTIME**

Auditor Michelle Norris stated she attended the Association of Indiana Counties conference a week and a half ago. One of the workshops was a HR workshop that had a handout with questions recently asked by counties. One of the questions was, “We want to pay our Dispatchers, EMT’s, and Paramedics overtime according to the FLSA 7(k) exemption like the Merit Deputies in the Sheriff’s Department and the Corrections Officers in the Jail. The Merit Deputies and Corrections Officers receive overtime compensation after working 86 hours in a 14-day period. Can we do that?” The answer was, “No. FLSA regulation definitions for law enforcement and firefighters do not include Dispatchers, EMT’s and Paramedics who must be paid overtime for all time worked over (40) hours in a (7) day workweek.”

Auditor Norris stated it was originally thought the ambulance staff were trained in fire suppression and could be included in the firefighter clause which allows EMT’s and Paramedics be paid using the FLSA 7(k) exemption. Since attending the conference, HR and the auditor’s office has found that the ambulance staff have no additional fire suppression training. Attorney David Lett stated it was also thought we could name them as sporadic employees but the definition of sporadic in the code does not match what the employees are working. HR Director Kristie Skees created a spreadsheet of the overtime rates using real salaries of the employees. Because the salaries were estimated at the high end for every position, the outlook is better than first expected. HR Director Skees has estimated $522,394.08 to be the total salary amount for a year with overtime included. The original budget amount for salaries estimated by Ambulance Director Jeremey Osborn was $524,160.

HR Director Kristie Skees stated based on the payroll that was submitted this week, it has all four people who should have 16 hours of overtime included and two of those employees are two of the highest paid. She used this payroll to project a year and it came out to $510,000, which is lower than her first estimates.

**RE: BUDGET REMONSTRANCE**

Attorney David Lett was asked by President Warren Albright to read the statute on remonstrance and explain. He had previously emailed a copy to the Council. The requirement for remonstrance is that ten or more taxpayers may object to a budget, tax rate, or tax levy filed, in this case, with the County Council. The petition must specifically identify the provisions of the budget to which the taxpayers object. If the petition is timely and properly filed, the County Council is required at the budget adoption to give findings concerning those objections and comments in the petition. If the Council fails to address the objections the Council is in jeopardy of having the budget remain the same as the previous year. The Council is required to listen to and respond to the petition, but the Council is not legally required to change the proposed budget in response to the petition. After the Council responds and a budget is adopted, which the Council must do tonight, the taxpayers may request a public hearing on the budget with the Indiana Department of Local Government Finance. A hearing will be conducted by the Department. The Department does not have the authority to change the Council’s fiscal policy decisions, but will listen to the situation. The Council is not required to listen to any further discussion from taxpayers regarding allegations. The Council must make findings regarding each allegation presented by the petition. The petition has six points that must be responded to. The petition was timely and there were at least 10 legally qualified taxpayers to sign the petition, so the petition is properly in-front-of the Council.

1. We, the undersigned eligible taxpayers of Martin County, have objected to the estimated funds to be raised to support the proposed 2023 budget of the Martin County General Fund and are in part exaggerated by an unsustainable revenue source-the housing of out-of-county inmates by the Martin County Sheriff’s Department. Review of prior year budgets for the Martin County General Fund reveals this unsustainable revenue source has been used in determination of the year(s) estimated revenue streams to support proposed budgets. This unstainable revenue/expense generating model would only become sustainable through further increase in tax rates for Martin County citizens.

A written response was prepared by Financial Solutions Group, the County’s financial advisor, and the Auditor at the request of a council member:

Response: The General budget is sustainable without inmate revenue. The budget preparation process requires that the county estimate all miscellaneous revenue sources that will come to the County, not just the property taxes as shown on the Gateway Form 3. This amount of income shown on Form 3 is solely through the collection of property tax moneys. Martin County General Fund is also estimated to receive $1,856,169 of “Miscellaneous Revenues” that are not shown on Form 3. For example, revenue from sources like local income tax, CVET (commercial vehicle excise tax), excise tax, Crane timber money, FIT (financial institutions tax), court fees, recorder fees, and income derived from housing out-of-county inmates in the County Jail. For reporting purposes, this type of income is reported to the Department of Local Government Finance (DLGF) during the budget preparation process. The DLGF requires all of this information in order to assess the county’s budget request, but only the property tax portion is shown on Form 3. Form 3 shows a budget estimate of $3,828,043 and estimated funds to be raised of $2,200,000 of property taxes. Form 3 fails to show the additional $1,760,684 of added miscellaneous revenue the County estimates it will receive, bringing the total estimated revenue to $3,576,939. It should also be noted that the Miscellaneous Revenues are also budgeted and estimated on a conservative basis.

 The “Sustainability Revenue and Spending Plan” put together by FSG Corp with the assistance of the County, has included an estimate of out of county inmates’ revenue below the three-year average of what has historically been generated. This is the process for all estimated miscellaneous revenue sources, but additionally, the estimate has also taken into account new prisons and county jails opening up across the state, which would reduce the potential revenue. Therefore, the budget is supplemented by the out of county inmate revenue, but not dependent upon it. Also, since last year, CEDIT was approved to supplement the shortfall in the General fund, if needed. All revenues are an estimate.

2. The 2023 proposed Martin County budget, on the agenda for adoption on October 3, 2022, includes an estimated $250,000 in inmate revenue to be generated by the Martin County Sheriff and/or the Martin County Sheriff’s Office. The Martin County Sheriff has raised objection to this amount in the public hearing held on September 12, 2022, due to the instability of (1) creation of a revenue stream for the county general fund that is not sustainable and (2) projecting more revenue than committed to during FY2023.

Response: The County has collected $402,209, $308,939, and $406,389 in 2019, 2020, and 2021 respectively. The estimated jail expenses may be reduced proportionally if this revenue is not realized in the future.

This would not be defunding the Sheriff’s department but there would be less meal costs and less expenses due to a lower inmate count. Attorney Lett also reminded the audience that all the out of county inmate revenue is receipted into the County general fund. The out of county inmate revenue is one of the many sources of miscellaneous revenues along with CEDIT that was approved by the Council by the recommendation of DLGF in order to fund other necessary expenses that may come up. The total Sheriff’s department budget for 2023 in the General Fund is $639,998 and the Jail budget is $599,000. Councilwoman McFeaters stated one of the benefits to the Sheriff’s Department in having out of county inmates is the commissary fund. The more inmates there are to purchase commissary supplies, the more money goes into the commissary fund. This fund is spent at the Sherriff’s discretion. Sheriff Greene stated this is a huge supplement to the Sheriff’s budget.

Councilwoman McFeaters asked Sheriff Greene, if he were able to house fifteen out of county inmates, would the revenue amount to $190,000? Sheriff Greene responded the amount would be $191,625. The budget revenue which was proposed was $250,000, which would be a difference of $59,000. The conversation at the department budget meeting was that this was just an estimate and the Council understands what the Sheriff is up against and that it is unknown, but the County had to give some kind of estimate. Councilwoman McFeaters stated she appreciated all that Sheriff Greene has done and continues to do. The out of county inmate revenue has been a tremendous help for the County and the Council understands the circumstances the Sheriff is facing. Sheriff Greene wants to make sure the Council is not going to come back on him next year if there are zero out of county inmate dollars due to new jails opening and laws changing where inmates do not have to stay in jails. It is very possible there will not be inmates to hold next year. The Sheriff currently has 40 Vigo County inmates, which is more than they have ever held. Councilwoman McFeaters states Sheriff Greene will not be considered the “bad guy” if there are no inmates next year. No one knows what is going to happen. The Sheriff’s Department has made a tremendous difference over the years since the out of county inmate program was started back in 2015.

Mr. Greg Guerrettaz, from Financial Solutions Group, stated each department needs to manage their budget every single month. This is just an approval process with the best estimates that the Council can put together. If there are increases or decreases in revenue, adjustments need to be made. President Albright asked how much out of county inmate revenue had been received so far this year. Auditor Norris responded $265,000. President Albright stated the revenue the Jail is bring in over the $250,000 budgeted for 2022 is excess which will go against what may not come in next year. This is not an exact science and is an estimate.

3. Martin County Council, and its members, as elected by the taxpayer of Martin County are enlisting the services of a financial advisor, FSG, at an increased cost to taxpayers. This service has been enlisted by the Martin County Council since 2021 at a detriment to the Martin County taxpayer(s).

Response: FSG has been assisting the County in many ways since first being hired in 2021. FSG provides answers and analysis to the County to help the County make decisions that impact the County’s financial condition. FSG does not make financial decisions for the County, the County’s elected officials make those decisions after a lot of discussion. The County has improved its financial condition since FSG has hired and was on track to make further improvements until the EMS budget issue, in excess of 1.2 million dollars, occurred for 2023. The property tax rate was reduced for 2022 and is expected to be reduced again in 2023 due to assessed value growth.

Taxpayer Michael Engleman stated a local income tax increase in 2018 and the inmate money probably contributed more to the budget surplus in the County that FSG being here since 2021. Auditor Norris stated FSG has been invaluable to her. The County’s contract is for up to $25,000 per year which is a cheap price to pay for a CPA. She stated we are taking care of millions of dollars, so who wouldn’t have a financial advisor for millions of dollars. Auditor Norris stated she is new and needs help preparing budgets and financial statements to the State. Auditor Norris is not a CPA and neither was her predecessor. Mr. Guerrettaz stated three different firms were interviewed in 2018. Baker and Tilley was $50,000 per year. Another firm, Reedy Financial, had an hourly rate which was 1.5 times the hourly rate of FSG. FSG has given a big bargain on an hourly rate. Auditor Norris stated last year’s invoice from FSG was for $25,000, but FSG had performed about $32,000 worth of work. Mr. Guerrettaz stated a lot of extra work was done last year and it took a ton of time, FSG will not do it again.

Attorney Lett asked how many other counties utilize a financial advisor. Mr. Guerrettaz responded DLGF now says that counties should be working with a financial advisor. Mr. Guerrettaz believes there are a few small counties which do not have a financial advisor. He estimates there could be a half a dozen counties that do not out of ninety-two. Most cities and towns even have a financial advisor. President Albright stated when the tax increase did happen, one of the more common comments from the State was we did need a tax increase but we also needed someone who was looking over the work the County was doing.

FSG did put together a detailed plan to get Martin County on a path to further sustainability. Mr. Guerrettaz’s believes most of that plan has not been used. The number one problem is that 50% of the county is tax-exempt. That is a huge problem, and will be, regardless if FSG is here or not. Unfortunately, the only fix the State has been saying at this point in time is there is an option to increase the income taxes. Mr. Guerrettaz wanted to address the EMS income tax- the Council talked about taking CEDIT down by 20 basis points, enacting the EMS at 20 basis points- which would be no tax increase. It does bring in more money to Martin County but it is not a tax rate increase. Attorney Lett stated the maximum was sent to DLGF because it can always be cut, but it can not go up from the advertised amount. This was with the knowledge that it will be cut at the public hearing.

4. Over the last 5 years, the Martin County Council, as the fiscal body, has demonstrated their willingness to levy taxes against Martin County citizens, as opposed to addressing the underlying fundamental issue(s) with supporting unnecessary spending. With the most recent increase in Local Income Tax to a rate of 0.025, as the 2023 proposed budget reflects, Martin County taxpayers are paying two (2) times, or more, in taxes than other Indiana counties of similar size/tax base for the sustaining of non-obligatory positions within certain county government offices. The Martin County Council, as the fiscal body, is supporting this burden on the taxpayers and it is reasonable to taxpayers to anticipate yet another increase in the tax levy in the near future to continue supporting these offices without necessity.

Response: In regards to property taxes in Martin County, you will first see an average tax rate of 0.5219. Now, Martin County does face unique challenges. Over 50% of Martin County is tax exempt. Why is so much of the County tax exempt? One reason is the Crane Naval Surface Warfare Center occupies over 28% of the County (additionally, many of its workers don’t even live in Martin County and therefore their taxes go to other counties). The second reason for the large tax-exempt area is 19% of the County is forest area (5% Hoosier National Forest, 3% Martin State Forest, and 11% is private “classified forest”). This creates a very unique challenge to the county in terms of collecting taxes to fund medical care, policing, road repair, and other County funded infrastructure. The County has, over many years, struggled to have adequate revenue to fund its capital and operating expenses due to the large tax-exempt areas that inhibit economic growth. The lack of a growing tax base, and effects of COVID-19, have obligated the County to increase income taxes from 1.75% to 2.50% in 2021 on its existing citizens in order to fund much-needed services for the entire County. The County recognizes it has a higher local income tax rate than its neighbors with a rate of 0.0250. To compare, Dubois County has a 0.0120 income tax rate, Daviess 0.0150, Orange 0.0175, Lawrence 0.0175, Crawford 0.0100, Ohio 0.0150, Switzerland 0.0125. Currently, the state average is 0.0179. The County will be reviewing the income tax rate each year but due to the EMS funding challenges a decrease cannot occur at this time.

 Overall, the County and advisors have worked hard to create a fair and balanced budget with the assistance of each and every department head, as well as multiple meetings with County officials, to create a working and feasible budget for the County and its citizens, while still providing needed services. The 2023 budget is sustainable. We will continue to work with the County to enhance revenues where possible and lower income tax rates in the future. Additionally, the County is currently working on ways to attempt to bring in revenue from tax exempt areas to lessen the tax burden on its citizens in the future.

5. The 2023 Martin County General Fund Budget Estimate is subsidizing, through taxpayer levy and an unsustainable revenue source, non-obligatory county position(s) in the office of the Surveyor. Pursuant to Indiana Code 36-2-16-5(a), the County Surveyor may appoint one (1) Chief Deputy Surveyor if authorized by the county fiscal body. The 2023 Martin County General Fund proposed budget is fiscally sustaining one (1) full-time Surveyor and one (1) full-time deputy Surveyor without justification of necessity to expend taxpayer dollars on the position salaries and associated fringe benefits. In counties of similar size/tax-base, most notably Crawford and Switzerland counties, the county fiscal body does not support a part-time surveyor position for carrying out the duties of the elected County Surveyor. The Martin County Council, as the fiscal body, is supporting and budgeting for a position in this office which is duly unnecessary and at the cost of the tax paying citizens of Martin County.

Response: Attorney Lett has obtained information from the Surveyor to present to the Council and taxpayers. Attorney David Lett stated the Surveyor was unable to attend the meeting due to a family obligation. The Assessor would also like to speak to this matter. Assessor Carolyn McGuire stated the Surveyor’s office is vital to the Assessor’s operation. Several years ago, the reassessment was done every ten years. When Assessor McGuire came into office, the mapping was done by the Assessor’s office because the office was not as busy then. At that time, her office had the only computer but there was no internet. In 1999 they did have arial maps to use. When they moved to the current Courthouse building in 2002, Judge Howell and the prosecutor at that time helped to get internet to the main floor of the Courthouse. After that, they were able to get the mapping and that was done in the Assessor’s office for a while. When the State stopped the trustees from doing the assessor duties, those duties fell on the Assessor’s office which caused the Assessor’s office not to have the time or expertise to do the mapping.

The Auditor at that time was January Roush. Assessor McGuire and Auditor Roush asked Surveyor Nathan Hoffman if he would accept a deputy in his office to do the mapping. There were also deeds that were very difficult to read, especially some of the old ones. The exceptions make them difficult to read also. The Assessor’s office did not have the expertise to do the accuracy that needed to be done. That is when the Assessor asked Surveyor Hoffman, the Commissioners, and Council if $15,000 of the deputy’s salary could be paid out of the reassessment fund then the remaining salary could be taken out of the CEDIT fund.

It would be a loss of accuracy and very harmful to the taxpayers of Martin County to not be able to have the deputy surveyor’s expertise in the Assessor’s office. Assessor McGuire asked who would be hired to do the work if we did not have the deputy surveyor helping in the Assessor’s office.

 Attorney Lett asked Assessor McGuire to explain what mapping is. Assessor McGuire stated when she started in the department the mapping was just drawings on paper. Later they were able to get GIS mapping, which is on Elevate. Every citizen in the County can access Elevate by going to the website. Assessor McGuire showed an example of a drawn map from an old plat book. The maps were hard to update and inaccurate. Assessor McGuire showed an example of a map from Elevate, which is what is currently used. The Surveyor does property splits for the accuracy. The maps from Elevate show the improvements to the land, as well as the roads.

 Connie Hall, who works part-time in the Auditor’s office, requested to speak. Mrs. Hall performs deed transfers. When deed transfers and sales disclosures are received from the attorneys’ offices, Mrs. Hall is responsible for inputting those into the computer system. Unless those deeds are interpreted with the expertise of the Surveyor and Deputy Surveyor, whom she works with very closely, Mrs. Hall states she can not do her job. She is unable to input to the State’s requirements what must be in the system. All the property records are public information. Mrs. Hall has recorded approximately four hundred receipts for transfers with deeds and sales disclosures this year. There could be multiple parcels on each deed. Martin County only charges by the deed. For example, if property owners decide to deed land to children and is split, that land must be surveyed. Mrs. Hall must be able to interpret the deed and the survey in order to put the transfer in the system. Mrs. Hall relies on the Deputy Surveyor’s expertise to interpret the deeds and surveys. The Deputy Surveyor also performs mapping on the splits.

 Councilman Gibson asked Attorney Lett on how much they rely on the Surveyor’s office. Attorney Lett responded almost every day they are in contact with the Surveyor’s office. The Office of Lett & Jones does a lot of real estate work. Attorney Lett stated in his opinion, Martin County has among the worst property descriptions of any place you will see, except Kentucky. Attorney Lett stated his office must get the property straight so the taxpayers know what they own, what they are buying, and what they are selling. It is also important for the taxation process to make sure the property is appropriately assessed.

Attorney Lett asked Surveyor Hoffman to put together what he has done in the last twelve months for the County. The Surveyor’s office has perpetuated over seventy section corners, which is one of the requirements of statute of the county surveyor. President Albright stated he believed the requirement was 5% of corners, in which case the Surveyor has found more than the required amount. The Surveyor checks corners on county roads being paved. Attorney Lett stated with the Community Crossing Grant, the County must make sure the corners are correct when the paving is being done. The Surveyor had to complete a survey for County Highway rock yard in the Town of Shoals due to a drainage problem. The office assisted contractors working on bridge number 58 (Brickyard Rd) project for which the County is trying to get Federal money to help to rebuild that bridge. The Surveyor’s office also assisted INDOT with various bridge projects, digitized aerial maps from USDA, updated computers in the Surveyor and Assessor’s office, helped get survey books one and two rebound. Has rebound the older hand drawn plat books which are still useful as the Attorney’s offices and Surveyor work to put together pieces of property. The office is working on adding a layer map for Upper Boggs Creek ditch and tax district as part of Elevate. The County requires surveys to be done on County owned property, such as Westgate. When issues come up, such as a recent easement on a cemetery, the Surveyor has to perform a survey due to the continuing obligation of the County to reach the cemetery. The Surveyor’s office assists the Auditor and Assessor with parcel transfers, splits, and combinations. The office coordinates with surveyors from other adjoining counties regarding county line corners. The office has performed numerous updates to the GIS map in Elevate. The Surveyor is required to do verification of business location for the Alcohol and Tobacco Commission. Without a deputy, the Surveyor would have to perform all these duties himself, go out and survey land himself, carry equipment himself, dig around in trees and vines looking for monuments and assist the taxpayers and Attorneys with their questions.

 Daviess County does not have a full-time county surveyor, it is a part-time basis. Daviess County spent $63,500 this year to set 85 corners and over half of those corners were already in place. Daviess County pays $750 per corner. Pike County pays $875 per corner. If the County had to find a private contractor to locate corners, SJCA is charging $2,000 per corner. Neither Daviess nor Pike County have set office hours, nor do they assist in any other offices nor do they do any mapping work. They do not help any other offices in the Courthouse. Daviess County and Pike County each have two additional people working in their mapping departments to do everything that the Surveyor and Deputy Surveyor do here in Martin County in performance of their responsibilities.

 The Assessor pays $15,000 of the deputy surveyor’s salary out of the reassessment fund, which is not out of the general fund. The County pays the remainder, which is almost $16,000 plus any benefits.

 Deputy Auditor Teresa Wininger presented to the Council and audience a map of the cornerstones located in Martin County, which can be found on Elevate. The map was filled with green cornerstone locations which had been found. She also had maps of Orange and Lawrence that showed much fewer cornerstones found. Deputy Auditor Wininger stated a deed can be three pages long with exceptions and easements, and is not always clear. It would be hard for an untrained person to be able to interpret these things. Deputy Auditor Wininger stated the current Deputy Surveyor is three college classes away from becoming a surveyor, so the County not only has the experience of the Surveyor, but also a Deputy Surveyor who is very close to being a surveyor. The value and expertise the County gets with the Deputy Surveyor is going to be a lot better than someone else trying to learn mapping.

 President Albright stated every landowner benefits from a cornerstone near their property. The surveying cost is higher when there are no cornerstones available.

6. The Martin County Council, as the fiscal body, has not made necessary budget cuts to the 2023 proposed Martin County budget, on the agenda for adoption on October 3, 2022, in an effort to reduce tax-payer burden for unnecessary expenditures of various county departments. The primary duties of the Martin County Council, and its members, are not being upheld in the best interest of Martin County taxpayers.

Response: Auditor Norris responded that the Council did make cuts during the department budget meetings. Auditor Norris wanted it to be made known she gave incorrect numbers during the public budget hearing. While typing the numbers, a number was added to the end of an employee salary throwing the numbers off. It was unintentional and the auditor apologized for the error. She has able to go back through the numbers and offered to go line-by-line of the cuts, if requested. The non-salary cuts were a total of $312,336. The Council did cut the Commissioners recommended salary percentage increase of 8% to 4%, but there were department specific requests that raised the salaries. This resulted in the cuts only resulting in a difference of $3,876 from the original 8% amount requested. Taxpayer Jordan Dant asked, of the $312,000, what were the big-ticket items. Auditor Norris responded $100,000 was cut from health insurance. Even though health insurance is expected to raise for next year, there was about $200,000 more in the budget than was needed for 2022. The cost for 2023 for health insurance is expected to be about $500,000. Mr. Guerrettaz stated the sustainability model was used on just about every expense and right sized just about every expense when there was an opportunity. That insurance line was cut due to history. In building improvements there were at least $30,000 that was cut from the general fund that can now be paid out of cumulative capital fund. The extension office had asked for $92,000 for contractual services for two full-time people to help with education. The Council told them that they could not afford two full-time people, but they would do one part-time person. In the reassessment fund, $50,000 was cut from professional services and $12,000 in sales disclosures and ratio study. The computer replacements will come out of cumulative capital fund instead of the general fund budget. Councilwoman McFeaters wanted to add that this something the Council was not aware of- that computer replacements can be taken out of cumulative capital fund. FSG was able to provide that information to the Council. Mr. Guerrettaz stated budgets need to be monitored closely next year, for example if there is a problem with purchasing a Sheriff car, cumulative capital fund can be used for a Sheriff car. There are a lot of options as the Council goes through and manages the budget. Taxpayer Jackie Dant asked where the money from cumulative capital comes from. Mr. Guerrettaz stated .03333 cents per $100 of assessed value.

Statement from the taxpayers: We, the eligible taxpayers of Martin County, demand these objections to the proposed 2023 Martin County budget be heard by the Martin County Council prior to the adoption of the budget. Should the proposed budget be adopted on October 3, 2022, we demand our concentrated objections to the unsustainable expense/revenue model, support of non-obligatory county government positions, and levied tax rate against citizens, as included in the proposed budget, be submitted as objection findings to the Indiana Department of Local Government Finance.

Mr. Guerrettaz stated he believed the Council had responded to all objections the best we could. Attorney Lett agreed that was his legal assessment.

Councilman Greene stated he could like to abstain from voting on the Sherriff and Jail budgets because he is a family member of the Sheriff. Mr. Guerrettaz stated Councilman Greene would have to abstain from the general fund as a total, unless he would want to go through and state in his abstention to just the Sheriff and Jail funds and then mention the amount.

A motion was made by Councilman Stiles to adopt the 2023 budget as submitted, seconded by Councilwoman McFeaters. Councilman Stiles, Councilwoman Bowling, Councilwoman McFeaters, Councilman Gibson, and President Albright voted aye. Councilman Wininger and Councilman Greene voted opposed with Councilman Greene voting an abstention from the Sheriff and Jail’s budgets. Motion passed.

President Albright stated a date is needed for the public hearing for the EMS income tax. The Council only has until October 31 to submit to the DLGF. Attorney Lett is going to recommend having the public hearing at the Shoals Community School cafeteria, if the school approves. Attorney Lett and Auditor Norris will work on coordinating dates with the school.

**RE: SHOALS PUBLIC LIBRARY BUDGET ADOPTION**

The Shoals Public Library is under binding review of the budget and the Council is the governing body this year. The total budget is $224,900. Library Director Sylvia Albaugh stated the form for excess levy appeal was submitted on September 19th but they have yet to hear back from the DLGF. Director Albaugh stated the excess levy requested is $117,000 and the rate is approximately .062% which was what was presented to the Council at the public hearing. A motion was made by Councilwoman Bowling to approve adoption of the Shoals Public Library Budget, seconded by Councilman Stiles. All in favor, motion passed.

**RE: SOLID WASTE BUDGET ADOPTION**

Auditor Norris stated the Council is also the governing body for the Solid Waste District and the Council will need to vote on adopting that budget. The budget request is $445,500. Councilwoman McFeaters asked the status of that business. President Albright responded there was an interim director in place. Mr. Guerrettaz stated the budget was estimated high based on estimated revenues and needs to be managed very carefully. Councilman Greene commented be believed the Council did not have much authority over that. President Albright stated the solid waste board must manage the budget. The Council is the fiscal body that approves the budget, and can oversee during the year. If the budget is not approved tonight, the budget reverts to the last year’s budget amount. Auditor Norris stated the 2022 budget amount was $430,000 and $445,550 was requested for 2023. FSG recommended during the department budget meeting that the budget be cut, but the director stated if the revenue comes in, they will be able to meet budget but if the revenue does not come in it will not be spent.

Attorney Lett stated the Solid Waste board is made up of the three County Commissioners, one Council member, the Mayor of Loogootee, a representative of the Shoals town board, and a city council member of Loogootee, since it is the largest city. Councilman Stiles stated in the past the Solid Waste generated a lot of money, but it does not generate any money to speak of now. The decision will need to be made if the citizens of Martin County want to have a solid waste or not. Attorney Lett was asked the statutory requirement regarding Solid Waste. He responded that the statutory requirement is that each county have a solid waste district but it is not strictly enforced. There are counties that do without. President Albright commented there are a lot of different levels of participation. Attorney Lett stated the markets for paper and plastic products have just gone away and there is no way to generate income. Taxpayer Calvin Evans asked what will happen to the $24 that is collected every year on property taxes. Councilman Stiles stated that fee is collected once a year on the Spring taxes. The $24 per landowner is the only money the Solid Waste district gets from the County. Attorney Lett stated if the district is closed the $24 will not be collected. A motion was made by Councilman Stiles to adopt the Solid Waste budget as presented, seconded by Councilman Greene. All in favor, motion passed. Councilman Wininger did say he will go along with the vote, but the place does need restructuring.

With no further business, the meeting was adjourned at 8:07 pm with a motion made by Councilman Gibson and seconded by Councilman Stiles, all were in favor and the motion passed. The next regular Council meeting will be held Monday, November 7, 2022, at 6:00 pm.

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 Warren D. Albright Randy L. Wininger

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Sheri Bowling J. Keith Gibson

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Adam Greene Barbara McFeaters

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James A. Stiles

ATTEST: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Michelle Norris, Martin County Auditor