

PERRY COUNTY COUNCIL
MEETING MINUTES
August 29, 2024

The Perry County Council met on the above date at 5:00 p.m. as was duly advertised. Council members in attendance were David Etienne (DE), Stan Goffinet (SG), Kelli Harding (Kelli), Keith Huck (KH), and Gale Garner (GG). Auditor Kristinia Hammack, Sheriff Alan Malone, and a *News Representative* were also present. There was no *Attorney* present.

The meeting opened with the Pledge of Allegiance.

AGENDA

KH made the motion to approve the agenda as presented, seconded by GG. Motion carried 5-0.

PUBLIC COMMENTS

a) Susan Cowen, Baker Tilly

Cowen addressed questions regarding the Comprehensive Financial Plan that were asked for her company to respond to, along with Baker Tilly's response with more detail. These responses might spark more questions before moving ahead into implementing the County's budget. She further stated that some questions were duplicate and covered the same things repeatedly.

Cowen read the questions and their responses (see attached).

Auditor Hammack interjected on some of the responses to give clarity.

Cowen stated in regard to transfers between funds, people are human and correction of errors happen when funds are put in the wrong account. If this is discovered in the same year that they happen, they can be corrected with a reversal of the transaction. However, if it goes into the next year or there is another reason, such as to approve a transfer, those should be going through Council. Cowen further stated that a smaller transfer of error, and how this is handled, is worked out between the Council and the Auditor at what level or amount needs to be addressed by the Council. Hammack stated that a lot of those did occur, reminding the Council that in 2023 she was brand-new, never working in the Auditors office, there was a brand-new software, and her most seasoned deputy was only six months. She lost a forty-year Accounts Payable deputy who was very knowledgeable in January 2023. There were many things changed from 2022 to 2023 as far as where they were paid out of. In 2023, many times her office looked back at claims to see where something was paid out of in 2022, and that is what they followed.

Hammack stated she is the Chief Financial Officer for the County, and correction of errors when it was supposed to be paid out of one account and was paid out of another account, she feels she has the authority to correct this.

Hammack explained that with the current software, LOW, if an amount is put in the wrong account, it can not be deleted and shows in history. Only a correction can be made to fix it. Hammack also stated that the reason the Council and Commissioners can see these corrections is because she set them up in LOW giving them access to this information. Prior years, access to the financials was not set up. Hammack reiterated that these questions should be asked of her, and she will gladly provide the information that is needed. By asking Baker Tilly and the State Board of Accounts these questions, it costs the taxpayers money.

Hammack stated she is free, and her staff is free. Hammack feels confident as to where her office is today.

b) Kris Wheeler, former Director of Solid Waste

Wheeler discussed the budget she submitted for 2024 that was approved by the Council. In this budget, the \$45 fee to bill the property owners was a part of that budget. DE and Kelli acknowledged that the Council approved her budget, however they do not have authority to give permission for the \$45 fee being mailed, as it is a Solid Waste's board decision.

Wheeler stated in November, 2023, Randy Cole proposed taking money out of EDIT instead of sending out the \$45 bills in 2024. Solid Waste waited all year for money, and the only reason Solid Waste still existed was due to not paying bills. That was done in order to continue to pay the employees. DE asked Wheeler if

she made deposits, and she responded yes, however there was cash and checks that were not deposited. Wheeler felt Cole would release money if there was not much in their account. Further comments were made regarding conversation between Cole and herself.

c) Jeff Hagedorn, City of Tell City Attorney

Hagedorn stated that since the last County Council meeting regarding the Perry County Local Income Tax matter, representatives for the City of Tell City reached out to members of the Perry County Council expressing a willingness to meet and discuss these issues. To his knowledge, no response was received regarding this offer. It is his understanding that the Perry County Council sought a legal opinion regarding the legality of the process they had thus far undertaken to unilaterally amend the County LIT rates, and redirect EDIT funds that had previously been allocated to the municipal units in the County. Furthermore, it was his understanding that they have received updated legal advice indicating that the process they have followed is correct. Hagedorn stated this conclusion is outdated and simply wrong.

Hagedorn stated the discussion regarding these matters lies in answering the question of which entity has the authority to modify Local Income Tax rates or allocation of various Local Income Taxes. As he indicated a few weeks prior, this authority lies with the Perry County Income Tax Council, which consists of the fiscal body of the County, and the fiscal body of each city or town that lies either partially or entirely within the county. That body includes the Perry County Council, the Tell City Common Council, the Cannelton Common Council, and the Troy Town Board. Under Indiana Code Section 6-3.6-3-7, the adopting body, which is the Perry County Tax Council, must provide a notice to all taxing units in the county, which would be Tell City, Cannelton, and Troy, at least ten days prior to a public hearing. The referenced public hearing would then be held by the adopting body, the Perry County Tax Council, and not the County Council. If the adopting body makes any fiscal decision that has a financial impact on an underlying local tax unit, such as a decision that dramatically reduces the amount of EDIT funding to that taxing unit, notice from the adopting body must be provided by August 1st of that year. Hagedorn noted “the notice from the adopting body”. The Perry County Tax Council has not been involved in these matters at all. To his knowledge, the Perry County Tax Council has not met in 2024; no notices of public meetings required under the Indiana Open Door Law have been posted regarding any meetings for the Perry County Tax Council. No notice has been provided to the Perry County Tax Council to the City of Tell City regarding any proposal to modify LIT rates.

Hagedorn stated with today’s date being August 29, 2024, it is absolutely impossible for the Perry County Tax Council to comply with Indiana Code Section 6-3.6-3-7 in 2024. This should end the discussion until after January 1, 2025. Hagedorn further stated that under the Indiana Code, there are 100 votes total for the entire Perry County Tax Council, with each member having a percentage of votes based on their population. On or before January 1st of each year, the County Auditor must certify the number of votes to each member rounded to .01. To his knowledge, no such certification was completed in 2024, therefore it is unclear how the votes of the Perry County Tax Council would be divided, even if the Perry County Tax Council had complied with the notice requirements, which it has not. He feels it would be impossible to determine how the final vote would turn out, due to not knowing how the percentages of the Perry County Tax Council are weighted. Due to no certification by the County Auditor, it is no longer possible to certify the allocation for 2024. Hagedorn stated that should the Perry County Council choose to ignore the requirements of the Indiana Code and adopt an Ordinance amending the County LIT allocation, pursuant to the Indiana Code, that Ordinance would then be submitted to the Indiana Department of Local Government Finance for review. The Department of Local Government Finance would then notify the County within 30 days of whether the department has received the information required by the department. Since the principal requirement is that the action be taken by the Perry County Tax Council and not the Perry County Council. Hagedorn stated the Department of Local Government Finance will indicate that they have not received the required information from the County. If this happens, the amendment to the LIT allocation will not be affected. As Hagedorn understands, the Department of Local Government Finance has established the appropriate adopting body for

Perry County is the Perry County Tax Council. Hagedorn sees no way the department would accept an Ordinance from an inappropriate adopting body with no prior notice or vote requirements met, and allow the Ordinance to take effect. Hagedorn stated the City of Tell City objects to this unauthorized process. If the County Council moves forward with this process, the City of Tell City will lodge those objections with the Department of Local Government Finance. The City will pursue all of its legal options to ensure that the process for amending the LIT allocation is handled appropriately. If this includes future litigation, the City is prepared to take that step.

DE stated that it is the County's understanding that any member of the Tax Council can introduce the Ordinance, and as a member of the Tax Council, Perry County introduced the Tax Ordinance. DE further stated that the Perry County Council held a public hearing, notified the City of Tell City and Cannelton, and the Town of Troy.

DE stated he has spoken to Phil Stevenson, and he stated totally opposite of what Tell City is saying.

An individual from the audience stated that at the end of the last meeting, he thought there was an understanding that the County's lawyer and the City's lawyer were supposed to get together and work this out. He is hearing that the lawyers have not talked. DE responded he did not know. Kelli stated there was a challenge to how the County was doing this process, and the County was to speak with its legal counsel. DE reached out to the Council's legal counsel, who abstained or recused himself as he is also the legal counsel for the City of Cannelton. Kelli stated that DE reached out to a different legal counsel, and received his opinion that the County is doing this process correctly.

KH stated he had a copy of the May 30th minutes, and he believes that the legal opinion that DE is referencing is an attorney from Data Pitstop. At the May 30th meeting, the Council voted that DE was going to consult with Baker Tilley on this. DE stated he did, and they told him it was all right. KH stated that now DE is consulting Data Pitstop, and DE stated the County has a contract with them and that Baker Tilley was not an attorney. KH further stated that he thought DE spoke with the DLGF (Department of Local Government Finance), and asked DE why he did not just go back to them, which DE stated he did go back to DLGF. Emily Crisler with DLGF agreed with Rod Acchiardo that the procedure the County followed was correct. KH asked why DE went to another lawyer at Data Pitstop, and he responded he had never received a written opinion from Attorney Acchiardo. DE read what he received from the attorney at Data Pitstop, and it stated he reviewed all the proposed documents, and he agreed with both the County attorney and the City attorney. Before the Ordinance is effective, the other members of the Tax Council are to be given the right to vote.

Understanding that the County has more than 51 votes on their own, it is enough to pass the Ordinance even if everyone else votes in the negative. The attorney stated 6-3.6-3-8(d) provides that before the lapse of thirty days, the County receives more than 50% of the vote, the Auditor can notify the other members that they do not need to even vote. However, the attorney would still recommend going through the process. IC 6-3.6-3-8(d) indicates the member must adopt a resolution to propose the Ordinance to the Local Income Tax Council and distribute a copy of the proposed Ordinance to the County Auditor. He further stated he saw that the County passed the proposed Ordinance, but he did not see any resolution to propose the Ordinance to the Tax Council. He provided an example and suggest language for the Resolution which would become effective upon receiving 51 votes. Since an ordinance has already been prepared, the attorney stated to put this provision in the proposed resolution. However, he further stated that there is nothing in the State Statute that specifically indicates doing this is a requirement, but this would eliminate any question of the Ordinance needing to come back to the Council once the entities had an opportunity to vote.

The attorney stated that at the time of the last change, he represented not only the County Council but also the City Council and a couple of the other towns in this community. He himself sent out a proposed resolution for the other members of the Tax Council just to make it easier, again not required by the Statute. He further stated it appears to him that the County has followed the Statute up to this point, and he feels that this can be done all in one meeting; the Ordinance will be passed on the second reading and the resolution would need only one reading.

The public hearing has already been completed, but he feels that once the County has passed these, the Auditor can forward these along to the other members of the Tax Council.

DE stated that the County Council is a member of the Tax Council, and they introduced the Ordinance. DE stated this resolution would be introduced at this meeting for the members of the Tax Council to vote. Kelli stated that the County Council would vote at this meeting, and if it passes, it would go to the other members, and if they want to vote they can. Attorney Hagedorn stated that the Auditor has not certified the amounts of the votes; without that, the majority of the votes is not known. DE stated that the most recent census numbers always determine this.

Tell City Mayor Chris Cail read information he received from the City's attorney. It stated he was able to speak with the attorney working with Perry County. During that conversation, he clarified that the question raised by the County was not related to who the appropriate authority would be for the LIT Ordinance adoption in Perry County. He relayed to the attorney that the DLGF's records confirm that Perry County is a COIT county, and the adopted body listed in their records is the Local Income Tax Council.

- d) Mayor Cail thanked Auditor Hammack for her transparency with allowing access to the LOW software to the County Council and Commissioners. With anonymous tips turned into the State Board of Accounts, which costs the taxpayers money to investigate, he asked if Auditor Hammack knows the cost? Hammack stated that the County meets with the State Board of Accounts on September 12th, and she will know more information regarding costs after that meeting. She has requested that a separate invoice be provided for the initial time past the original spectrum of their audit. In addition, Hammack has requested that every question asked be read at the exit meeting along with the findings, if any, to be listed.

Cail stated that when Kris Wheeler was making her public comment, she stated that Randy Cole fired her. He asked Cole if this was correct or who fired her, and Cole responded that is a personnel item.

Cail stated at the last meeting, with moving money around some of the EDIT to fund the EMS and jail, the County funded a certain amount in 2024 and if the County intends to fund the same amount in 2025 on top of what the County would receive if this modification was passed at this meeting. Cail asked Auditor Hammack that with having to submit to the DLGF a Form 3, which is due the next day, August 30th, how much was allocated or put in for the Commissioner's budget for the Ambulance Service, and Hammack responded \$215,000 in 2024 and currently the requested amount is zero. DE stated it was \$275,000, and Hammack stated \$215,000 was out of Commissioner and \$60,000 was out of Public Safety. DE stated they used this amount in six months. Cail asked why would the budget show zero and not put the modification amount on top of that budget? Cail does not want to see the money, if it passes at this meeting, to be reallocated to other funds. Kelli stated that the County needs to set aside money to properly plan for the future for equipment and those expenses. It may not be used all in one year, it may set aside for things so when a new ambulance is needed, the County has \$250,000-\$300,000, when new cardiac monitors are needed, the County has \$120,000. The County wants to properly plan for the future. Cail stated that Tell City has been putting money back to plan for the future, but with this modification they will no longer be able to. SG asked why not, and Cail stated the City has been putting EDIT funds back for years, and SG asked why doesn't the City raise taxes on the people of Tell City? SG stated that Cail wants the Council to raise taxes in the county, and Cail stated he never said to raise taxes.

Cail read from a 2023 Power Point presentation from the DLGF. It stated that whenever a county adopting body makes any physical decisions that has a financial impact on the underlying local taxing unit, the decision and the notice to the affecting local taxing units must happen by August 1st. DE stated that it did. Cail responded no, and Kelli stated it did with the initial public hearing. Cail stated no, the body is the Tax Council, and the County Council is not the Tax Council; you are a part of it, but the County is not the Tax Council. Kelli stated that the County is a member of it, and Cail responded the County is member of it, but not the chief of it. Cail further stated that the County may have a majority, but everyone has a seat at the table. Cail stated the letter he received was from David

Etienne, Perry County Council President, not Perry County Tax Council. Therefore, the notice Cail received is invalid. Cail further read from the DLGF Power Point presentation that if this notice is not provided, which it was not, the county adopting body must readopt a subsequent Ordinance. The substantial Ordinance is subject to the statutory as the date is adopted. Cail reiterated that the deadlines were not met.

Cail stated that if Council truly wants to show up as leaders that wants to work with Tell City, Cannelton, and Troy, then the Council can wait until January 1, 2025, to set down as a Tax Council and work together on a budget to see what is best for the County and Cities as a whole. Kelli asked Cail if he feels that Tell City, Cannelton, and Troy should pay for the EMS services, and Cail stated absolutely. Tell City, Cannelton, and Troy are currently paying for those services, as these residents are also a Perry County resident who pays a county tax. Kelli stated that it is not enough. She further stated there is not enough funding to adequately provide these services, as they are not being funded properly and still need to plan for the future. Cail asked if the Council has a plan for the future now, as the County's comprehensive plan was adopted in 2017, so it is already out of date. Kelli stated she believes it was in 2015.

Cail reiterated that the Tax Council is the authority that should have notified the taxing units, which is Tell City, Cannelton, and Troy, and even Perry County itself by the August 1st deadline. By failing to do so, the County's notification from the Council does not suffice as there is more than just the Council on the Tax Council. The next date this can be addressed is January 1, 2025. Cail stated he has had discussions with the DLGF, and if this modification would pass at this meeting, he will move forward sending all emails and information he has, as they give the final stamp on this.

- e) Cannelton City Clerk John Paulin stated that Cannelton can not afford to lose its EDIT money. This is not a reserve for them, their General fund is different; their CREDIT money is their General. Paulin stated that taking this money from Cannelton will be devastating. For Cannelton, this is not a reserve. Paulin is more than willing to show the County Council the City's books.

Paulin stated that people do not want to hear raise taxes, but he does not. As a business, you cut back your costs and expenses, and that is all that can be done. The only option is to raise the prices on the product you are selling.

Unfortunately, as a government, you have to raise your taxes.

Kelli stated that an entity can not be excluded or carve someone out because they don't think they can afford it; Cannelton's residents not paying their portion can not be done. Kelli further stated that this modification is for the Tell City, Cannelton, and Troy to pay their share of these services. Paulin asked what the County would like for Cannelton to cut, as they do not have a reserve. He reiterated that this would devastate Cannelton; they can not afford an \$8,000 hit. Kelli asked if the residents of Cannelton can afford not having adequate ambulance, jail operations, and dispatch service? These services are required by the State to have so they have to do it. Troy's Clerk stated it would devastate Troy as well.

- f) Megan Fritchley stated she has gotten four legal opinions stating what the County Council is trying to do with the LIT modification is illegal. She stated every opinion states that the deadline was August 1st, and the Perry County Council is not the Tax Council.

Fritchley stated she asked the Auditor and copied the Council and Commissioners for public records on the EDIT LIT Modification Tax. Fritchley stated she only received information from Auditor Hammack but it was incomplete as she did not have all the information to provide. KH replied he did not have the information as a Council member. Fritchley stated she had the State copied on all of her requests. She has filed a complaint on this with the State, and the State says this is a valid complaint. Not providing public information and voting is illegal. DE and Kelli asked if Attorney Andrew Foster told Fritchley to fill out the proper form? Fritchley stated there is no Ordinance for a form. Indiana State Statute states that submitting an APRA request can be by email, fax, Treasurer, website, in person or by mail. It states nothing about a form, and unless there is an Ordinance for the County to have a form, then she can not be asked to do that. Fritchley received this information from the State Public Access Attorney. Fritchley is filing a complaint specifically for the personal emails for Kelli, DE, and Randy Cole because they communicated to the Chief Financial Officer of the

State and did not copy the other Commissioners or Council. Fritchley further stated that she received an incomplete set of emails, which is two valid complaints and will be filed the next morning.

Words were exchanged between Fritchley and the Council, and DE stated to Fritchley “please just shut up”. DE stated she is hollering from the crowd.

- g) Leisa Ecker asked if these critical services are the responsibility of the County, much like the PSAP, meaning the County is responsible for funding these? Kelli stated that she thinks so, but Tell City, Cannelton and Troy should pay their fair share for these services. Mayor Cail stated that these entities do pay for this, as they pay county taxes as well. Kelli further stated these critical services, EMS, dispatch, and jail operations, are responsibilities and requirements mandated by the State that have to be provided. It does not say that these services have to be adequately provided. Kelli stated that taxes have to be brought in to provide these services. Kelli further stated that the Council will have to be reprioritize, get more efficient and effective with its dollars, and they are asking everybody to do that.

APPROVAL OF MINUTES

a) 07.25.2024

Kelli made a motion to table pending further review, seconded by SG. Motion carried 5-0.

KRISTINIA HAMMACK, AUDITOR

a) Additional Appropriations

- Pauper Public Defender Fund
#8961.31104.00000.0232 \$55,693.79

Kelli asked Auditor Hammack if she has any outstanding bills, and Hammack responded she did not have any. Hammack stated this is to appropriate the reimbursement money received, so that when we receive invoices they can be paid promptly.

KH made a motion to approve, seconded by GG. Motion carried 5-0.

- Misdemeanant Fund
#1175.39201.00000.0380 \$11,627.39

DE stated this is what the State reimburses the County. Sheriff Alan Malone will be using this for meals. Kelli asked Malone how far this amount will go, and Malone provided a sheet to the Commissioners as to how much has been spent to date. The average is \$10,871 per month. Malone hopes this gets approved, and then he will come back in the next months as he will be out of money. The \$11,627.39 will get him through the current month. Malone stated that he will be asking for approximately another \$40,000 additional to get through October, November, and December, as inmate numbers are up as well as food cost. Malone praised Pat Lawalin for her diligence to get the best prices for food.

Kelli made a motion to approve, seconded by SG. Motion carried 5-0.

- Highway Community Crossings Fund
#9141.44501.00000.0534 \$1,739,749.00

Highway Superintendent Steve Howell stated that the County received its money from the State, and that money together with the match has to be appropriated before bills can be paid.

Kelli made a motion to approve, seconded by GG. Motion carried 5-0.

- General Fund-Coroner L007
#1000.31700.00000.0007 \$6,000.00

Coroner Warren Taylor stated this \$6,000 will cover at least three more autopsies. Taylor currently has enough for two, but prices are going up, with the last autopsy cost \$1,990. Kelli asked Taylor if he had any outstanding bills, and he stated no.

KH made a motion to approve, seconded by GG. Motion carried 5-0.

b) Appropriation Transfer:

- Commissioner LIT Public Safety
From: 1170.44500.00000.0068 EMS Equipment \$30,793.75
To: 1170.38700.00000.0068 Ambulance Services \$30,793.75

Auditor Hammack stated she forwarded the letter from EMS. Kelli asked Leonard Hahus with EMS if he did not feel that they will need this equipment budget, and he responded that all their equipment was funded by the ARP. Hammack stated in 2022 and 2023, this money for equipment was not always spent, and instead of asking for an additional appropriation, transfer the money already in the budget. DE stated that the County can only fund for losses that were budgeted for, and asked if this is allowed? According to the contract, the County pays the EMS for losses that the County budgeted for ambulance services.

KH made a motion to approve, seconded by Kelli. Motion carried 5-0.

- Health-Immunization Grant
FROM: 8137.32100.000000.0610 Postage \$55.00
To: 8137.21100.000000.0610 Office Supplies \$55.00

Kelli made a motion to approve, seconded by GG. Motion carried 5-0.

- Highway-Cash Transfer
FROM: 4913 Surplus Surtax & Wheel Tax \$100,000.00
TO: 9141 Local Road & Bridge Matching Grant \$100,000.00

KH made a motion to approve, seconded by Kelli. Motion carried 5-0.

- Highway-Cash Transfer
FROM: 1173 MVH Restricted \$200,000.00
TO: 9141 Local Road & Bridge Matching Grant \$200,000.00

GG made a motion to approve, seconded by KH. Motion carried 5-0.

c) 2025 Pay Holiday Calendar

Auditor Hammack sent to the Council the note received from Waggoner, Irwin and Scheele. The Council can change for the Highway, or leave it as it is. KH suggested leaving the calendar as is due to the highway working different hours.

KH made a motion to keep as it is, seconded by SG. Motion carried 5-0.

STEVE HOWELL, HIGHWAY SUPERINTENDENT

- a) Howell stated the Operation Manager quit, and at the last meeting he asked permission to hire an operator, but he had a truck driver who moved up to operator. He has also moved someone into the Operation Manager position, so Howell needs to hire two truck drivers.

KH made a motion to approve hiring two truck drivers, seconded by GG. Motion carried 5-0.

COUNTY COUNCIL

- a) ARP Funding Approval for Federal Audit

Auditor Hammack stated this \$30,000 was omitted from the amount previously approved. This amount covers audits for 2024, 2025 and 2026.

Kelli made a motion to approve, seconded by SG. Motion carried 5-0.

- b) Modify the Local Income Tax rates of Perry County

DE asked the other Council members how they felt regarding this, and Kelli stated that all the Council has to go by is what the legal counsel told DE. She further stated that if the Council approves this, it will go to the DLGF. KH asked DE if they vote no, would they still be named on a lawsuit? DE stated he thinks so. Mayor Cail asked that they follow the procedures and policies the way they are set in State Statute. Kelli stated the Council believes it is doing this, based on what the attorney said. DE turned in everything to the attorney stating this is what has been done so far and here is the documentation, and the attorney believed the Council is following the proper process.

Cannelton Clerk Paulin stated again that the City of Cannelton can not afford this. Kelli stated every entity is going to lose money, including the County. GG stated it boils down to money. Tell City is doing what they can to provide their services, as is Cannelton, Troy, and the Council. He further states that there are so many things that are mandated and there is no choice.

Auditor Hammack stated that from what was pointed out earlier regarding PSAP being the responsibility of the County, is this not also the responsibility of the County? DE stated this modification is increasing the amount designated to PSAP. DE stated the County is getting close to be able to fund this now. It will be increased \$120,000.

Mayor Cail stated that DE read the County's attorney statement, and Cail reread three lines of that statement. It stated "Mr. Etienne, I have read all of your proposed documents. Actually, I agree with both the County Attorney and the City Attorney. It is, of course, correct that before the Ordinance is effective, the other members of the Tax Council are given the right to vote." DE stated that this is what you would be doing tonight. Cail asked Who? DE stated with this Resolution, you will be given the right to vote. Cail stated that the Council does not know who will; they do not know who yet. Cail stated that the Council could not name the 100 people or points or the names of who is on the Councils. Auditor Hammack did not certify this by January 1st as it was supposed to be done. DE stated he has not been told this is the case. DE stated if the Council passes this modification and the State says it is wrong, then they will not approve it.

Cail gave one more proposal, that the attorney that gave the Council his opinion get with the City attorney like it was supposed to have happened, and then figure something out. Also, possibly get Norris and Crisler with DLGF, put the powers together in a room, figure out the right answer, and all can walk away with knowing the right answer, versus the Council pass this and it have to be repealed. Auditor Hammack stated that budgets are due tomorrow, and if you do not have a good foundation on the Form 3, then the Council is up a creek. Hammack stated that May was too late to start this.

Kelli asked DE if he reads the Ordinance in full, and he responded he reads the Resolution.

DE read aloud the Resolution of the Perry County Council of Perry County, Indiana concerning an amendment to the County Income Tax.

Hammack questioned that the Tax Council would have thirty days to submit their vote, and asked if they realize what day that puts the County at? In addition, the Council has to have an adopted budget by October 10th. Prior to that adoption, there has to be a public hearing and first reading September 12th, the Council budget session is September 17th, 18th, and 19th, so she is questioning how the Council will be able to do a budget when you don't really know how the numbers are going to work.

DE stated once the Council votes on the Ordinance, technically it has passed because the County is over 50%. KH asked what if it goes to litigation, and DE stated he does not know about litigation.

Kelli made a motion to approve the Resolution, and from the audience Mr. Goffinet, a soon to be 84-year resident of Perry County, stated "if you pass this irresponsible Resolution tonight, knowing that there are questions about the legality of it, then that is an example of the most irresponsible County government I've seen in those 84 years." Kelli responded that DE has checked the legalities with the lawyer, he has obviously had a different interpretation than the City's lawyer. She further stated that the County has to go with what they are told. Goffinet responded no, you have to resolve it, and then decide.

Hammack stated that the Council does not even have anything in writing from the DLGF.

Kelli made a motion to approve the Resolution, no second. Motion died.

SG stated not knowing who all the parties are in the entire group is why he did not second. GG stated that once they get all the legalities worked out, it still may be where changes will have to be made.

Commissioner Randy Cole stated he is not an attorney, but the way the State law is, the County Council is part of the county and represents whatever the population is in Perry County. Tell City's Council represents Tell City, whatever the percentage of the population that is. There is 100 votes total by percentage, that is how the County Council gets 51 and whatever the percentage vote is. Troy will get their percentage, and Cannelton will get their percentage. What they do as a group by effectively either passing this, then they have effectively 51 percent, the others have the option to vote for it, or not vote at all which is cast as a no vote. Cole further stated that because the County has the majority of the population, it will pass. Also, any individual entity can bring forth an Ordinance that says or a Resolution that says they want to adjust the Local Income Tax.

Then that entity would pass it, and there is no reason to get the Tax Council involved until the entity passes the Ordinance or Resolution. Otherwise, the Tax Council would meet and no one ever passes an Ordinance, so there is not reason for the Tax Council to meet. It has to be first initiated by one of the members of

this group. Cole further stated that State Statute states that any one of the members can propose a change to the Local Income Tax.

Cole stated that the Council brought Baker Tilley to the County to go over some of the County's finance problems. He brought up the fact that the State has changed so that there are classifications of mandatory 911 dispatch, ambulance, and jail. The State has a carve out for Local Income Tax. This is what initiated this whole thought because the County is underfunding all these programs, and this was an opportunity to do this. Mayor Cail stated it sounds like Cole was brought to the table, and Tell City, Cannelton, and Troy were left on the menu.

KH made a motion to end this modification until after the first of 2025. Motion dies for lack of second.

SG then seconded Kelli's motion, and KH stated he could not, it died. SG stated no, it did not die.

Kelli asked if she can make another motion, and Mack Cail stated that once you make a motion and it dies, you can not make a motion to approve it again.

Kelli stated that she is still very firm in her opinion that the modification needs to happen so that these critical services are properly funded because the residents of Perry County deserve better.

c) Grant for Solid Waste

Randy Cole stated there is a grant available for up to \$100,000, and before it can be applied for, the Council wants to be aware of it. Cole is not sure the County will actually qualify, and he is not sure the quotes will come in time.

Kelli asked if this is for equipment, and Cole responded all kinds of different things. It has a 25% match that is required. KH asked where Cole would get the 25%, and Cole responded if they get the grant, then the County will find it somewhere.

KH made a motion to approve applying for the grant, seconded by GG. Motion carried 5-0.

d) Special Projects (EDIT)-Solid Waste

Cole stated that the County set aside in its EDIT plan that was approved for 2024 \$247,000. This was set aside for Special Projects, and was to pay the County's portion of the normal \$45 fee for the County's percentage of the residents in the county. There was also additional money set aside in in the event the County was fortunate enough to get an additional half million dollars in Community Crossings.

Cole is wanting to reaffirm that the Solid Waste would like to use that to clean up, as they are receiving a substantial amount of unpaid bills, invoices that have not been sent out for services provided, plus several other things that he does not want to share with the Council because of pending problems that are coming up. He further stated that there were services provided by local businesses and they have not been paid for up to nine months, and some in excess of a year.

Kelli made a motion to approve, seconded by SG. Motion carried 4-1.

e) Scheduling of Department Head Budget Meetings

DE stated that these meeting will be scheduled out in thirty-minute increments, and they will be on Monday, September 9th and Wednesday, September 11th from 4:00-7:00.

Discussion for a PSAP meeting with Tell City resulted with a tentative date of September 5, 2024 at 6:00 p.m. in the Courthouse meeting room.

f) Review of taxing unit levies and circuit breaker credits

This will be done at the October 12th meeting.

g) AIC Conference

This is in Switzerland County September 23 through September 26, 2024.

h) 2025 Budget Public Hearing

This will be on Thursday, September 12, 2024 at 5:00 p.m. at the Courthouse meeting room.

i) 2025 Budget Workshop

This will be September 17 through September 19, 2024, starting each morning at 8:00 a.m. at the Armory Annex Training room.

The next regular Council meeting is Thursday, September 19, 2024 at 5:00 p.m. at the Courthouse Meeting Room.

The meeting was adjourned at 8:01 p.m. CST.

Kelli made a motion to adjourn, seconded by SG. Motion carried 5-0.

Minutes approved this 19th day of September, 2024.

Minutes reviewed by:
Kristinia L. Hammack, Perry County Auditor
Minutes prepared by:
Leisa Ecker, Perry County Deputy Auditor

President, Perry County Council