

Steuben County Council
January 14, 2014

The Steuben County Council met in regular session on Tuesday, January 14, 2014 at 9:00 a.m. in the Community Center Building. Present were, Richard Shipe, Mayo Sanders, Ruth Beer, Dan Caruso, Sara Tubergen, Linda Hansen, and John Ingledue. Kim Koomler, Auditor and secretary to the County Council was also present.

Richard Shipe, presiding, called the meeting to order.

President Richard Shipe called for the first order of business. Shipe opened the floor for nominations for the election of officers. Councilman Sanders made a motion to retain *Richard Shipe as Council President and John Ingledue as Vice President*. Linda Hansen seconded. Mayo Sanders moved to close the nominations and called for a vote. There being no further discussion, motion carried with seven (7) ayes and no (0) nays.

President Shipe brought forth the spreadsheet regarding transfers and appropriations for year-end transactions.

**Reductions and Transfers for Year End
Per Ordinance 12-2012-01A and 12-2012-02**

2013 Year End Transfers to Cover Accounts/Payroll Monies					
Department	Amount	Account Name From	Account Number From	Account Name To	Account Number to
Co Gen Circuit Court	500.00	Witness fees	1000-232-1000.88	Office Supplies	1000-232-2000.10
Co Gen Circuit Court	1,000.00	Adm Bailiff	1000-232-1000.03	Overtime	1000-232-1000.40
Co Gen Circuit Court	500.00	Asst Bailiff	1000-232-1000.08	Overtime	1000-232-1000.40
Co Gen Circuit Court	895.38	Part Time	1000-232-1000.41	Adm Bailiff	1000-232-1000.03
Co Gen Circuit Court	598.15	Part Time	1000-232-1000.41	Asst Bailiff	1000-232-1000.08
Co Gen Jail	3,000.00	Confinement Ofc	1000-380-1000.14	OT & Holiday	1000-380-1000.40
Co Gen Jail	7,000.00	Part Time	1000-380-1000.41	OT & Holiday	1000-380-1000.40
Co Gen Auditor	13.02	Telephone	1000-002-3000.10	Office Supplies	1000-002-2000.10
Co Gen Auditor	280.00	Telephone	1000-002-3000.10	Official Records	1000-002-2000.12
Co Gen Communications	1,700.37	Part Time	1000-303-1000.41	Overtime	1000-303-1000.40
Co Gen Commissioners	7,922.83	Social Security	1000-068-1000.20	Retirement Benefits	1000-068-1000.21
Plat Book Maint	5,000.00	Operating Supplies	1181-000-3000.01	Overtime	1181-000-1000.40
Plat Book Maint	1,200.00	Operating Supplies	1181-000-3000.01	PERF	1181-000-1000.21
Plat Book Maint	650.00	Operating Supplies	1181-000-3000.01	Social Security	1181-000-1000.20
LOIT/Sheriff	4,000.00	Meals	1170-000-3000.30	Gas	1170-000-2000.06
Major Moves	87,082.05	Co Park Buildings	1172-101-4000.01	Construction	1172-101-3000.02
MVH	1,436.64	Equip Operator	1176-531-1000.11	Truck Driver	1176-531-1000.13
MVH	198.14	Bldg Insurance	1176-533-3000.30	Garage & Motor	1176-533-2000.22
Statewide 911	266.50	Social Security	1222-000-1000.20	Retirement	1222-000-1000.21
Appropriate					
	13,644.28	Operating Supplies	4971-000-3000.01	Tower Rental	
	852.05	Operating Supplies	1189-000-3000.01	Recorder Perpetuation	
	36,860.91	Jury Pay All Courts	2539-000-3000.02-04	Jury Pay Fees	
	231.58	Superior Ct	4018-000-3000.06	Court Interpreter	
	29,204.53	2013 Equip Bond	4605-000-3000.02	Professional Contract	

Motion to approve the year end transfers and appropriations was made by Mayo Sanders with second by Linda Hansen. There being no further discussion, motion carried with seven (7) ayes and no (0) nays.

The following additional appropriations were approved by a motion from Linda Hansen and second by Ruth Beer. Council members discussed the reason for the additional appropriations being the difference in the amount that was advertised for the final budget for 2014 and the amount that was actually approved by Council and budgeted. With no further discussion motion carried with seven (7) ayes and no (0) nays.

Fund	Account Name	Additional	
		Account Number	Amount
Co Gen/Probation	Phone	1000-235-3000.01	\$ 300.00
Statewide E-911	Insurance	1222-000-1000.22	\$ 20,000
CAGIT	Postage	1110-000-3000.13	\$ 105,000
CAGIT	Computer Phone Maint	1110-000-3000.14	\$ 30,000
LOIT Public Safety	EMS Svc Agreement	1170-301-3000.02	\$ 8,000
LOIT Public Safety	EMS Small Equipment	1170-301-4000.05	\$ 10,000
LOIT Public Safety	Communication Svc Agr	1170-303-3000.55	\$ 51,000
LOIT Public Safety	Communication Twr Rent	1170-303-3000.61	\$ 30,000

Linda Hansen moved to table the additional appropriation requested for Supplemental PD Fund in the amount of \$5,000.00 until council receives a clarification as to the use of the funds. Mayo Sanders seconded and the motion carried with seven (7) ayes and no (0) nays.

Fund	Account Name	Additional	
		Account Number	Amount
Supplemental PD	Attorney Fees	1200-000-3000.01	\$ 5,000.00

Fund	Account Name	Transfer	
		Account Number	Amount
MVH	Highway Clerk	1176-530-1000.04	\$8,800.00
To	Mechanics	1176-533-1000.15	

Kenny Penick came before council to request a transfer of funds from Highway Clerk line item to Mechanics line item. Motion to approve the transfer was made by Dan Caruso. Sara Tubergen seconded and with no further discussion the motion carried with (7) seven ayes and (0) no nays.

Richard Shipe brought forth the appointment of Department Assignments for consideration. Linda Hansen asked if anyone would be willing to trade Health Department due to the number of night meetings she is already required to attend for the Building/Plan Commission each month. Ruth Beer agreed to take Health Department in exchange for Community Corrections Board. Motion to approve the following department assignments was made by Sara Tubergen with second by Dan Caruso. There being no further discussion, motion carried with seven (7) ayes and no (0) nays.

2014
Steuben County Council
Departmental Assignments

<u>Ruth Beer</u> Auditor Sheriff Jail Maintenance Health Department County Park Drainage Board	<u>Rick Shipe, President</u> Board of Aviation County Extension/Fair Board Commissioners Surveyor E-911/Communications Emergency Management EMS	<u>John Ingledue, Vice</u> Coroner County Assessor Township Trustees Treasurer Council on Aging WIC
<u>F. Mayo Sanders</u> Clerk Prosecuting Attorney Veteran Service Officer Mental Health	<u>Dan Caruso</u> Sheriff Jail Soil & Water Public Defender Region 3-A Rise	<u>Sara Tubergen</u> Circuit Court Superior Court GIS Recorder Solid Waste District Weights & Measures EMS EDC Innkeepers Tax I-Man Board SCCF
<u>Linda Hansen</u> Highway Personnel Policy Magistrate Commission Building/Plan Commission Probation Community Corrections Board		

President Shipe brought forth board appointments for 2014.

Motion to approve the signing of the paperwork for Dan Caruso to serve again on Region III-A board made by Sara Tubergen with second by Linda Hansen. There being no further discussion, motion carried with seven (7) ayes and no (0) nays.

John Ingledue made a motion to approve the reappointment of Randy Nickols to the Alcoholic Beverage Commission Board. Sara Tubergen seconded the motion. There being no further discussion, motion carried with seven (7) ayes and no (0) nays.

Dan Caruso moved to retain Sara Tubergen to serve on the Economic Development Commission Board of Directors for 2014. John Ingledue seconded and with no further discussion the motion carried with seven (7) ayes and (0) nays.

Shipe brought forth the approval of the December 2013 minutes. Caruso made a motion to approve the minutes as written, Mayo Sanders seconded. With no further discussion the motion carried with seven (7) ayes and no (0) nays.

Auditor Koomler presented initial information regarding the AIC Legislative Conference on February 4th and 5th in Indianapolis. Koomler stated the Council would need to get in touch with either she or the Commissioner Assistant for reservations.

An email was received from former Auditor Pam Coleman dated December 30th, 2013 advising council that she had received a call from Mr. Hugh Taylor regarding the use of Supplemental PD Funds for the payment of ongoing salaries. Mr. Taylor stated the County has received a waiver which will allow the County to pay for salaries in the 2014 budget out of the Supplemental PD Budget. This waiver is for 2014 only and the County will need to request a waiver each year it requests the use of funds for salaries. Mr. Taylor has some ideas for the 2015 budget, but wanted to make the council aware of where we are in the process. Attached to the email was a letter from State of Indiana Public Defender Commission stating that the Commission voted unanimously to allow an exception to the guideline for uses of a County's Supplemental PD Services Fund. The members agreed that since the Commission increased minimum contract amount for public defense services for 2014, after county budgets had been approved, the county should be allowed to use money in the supplemental PD services fund to increase compensation for public defenders until the county has time to incorporate raise into the public defense budget supported by the county's general fund.

Monthly Auditor/Treasurer Comparison Financial report for the month of December 2013 was presented to the council December 2013. Linda Hansen moved to accept the report, Ruth Beer seconded and the motion carried with (7) seven ayes.

Mayo Sanders made a motion to appoint Councilwoman Ruth Beer to fill the vacancy left by Ronald Parker on the Steuben County HAVA Advisory Council. John Ingledue seconded and with no further discussion, the motion carried with seven (7) ayes and no (0) nays.

President Shipe brought forth for discussion the vacancy left by George Pifer on the Board of Aviation. The Commissioners had appointed George Pifer but he decided to resign due to conflict of serving on two boards. Shipe reminded council that an (unnumbered) resolution had been brought before them for consideration at their February 2013 meeting. Shipe told council that the purpose of that resolution was to expand the Steuben County Aviation Board to Five Members. According to the minutes of the February 2013 Council meeting the resolution was tabled with no further action. Shipe is bringing this resolution back before the Council for further consideration at this time. Linda Hansen asked if there were stipulations for the political affiliation for the appointee. Council decided to wait until the commissioners make their decision on their plan to replace Mr. Pifer. There were numerous questions regarding the make-up of the board. Mr. Pifer spoke to council about the need to place someone on the Board of Aviation who has business financial experience being more beneficial to the Board than someone who is familiar with aviation. Shipe stated he would still prefer to wait until the Commissioners make their appointment to decide on the resolution. No action was taken at this time.

9:30 Agenda Item, Ordinance 851 . An Ordinance Amending the 2014 Salary Ordinance Coroner per Diem was rescheduled to the February due to the Coroner, Bill Harter being unable to attend the meeting.

9:45 Agenda Item, Frank Charlton . Appoint Board of Zoning, was rescheduled to the February 2014 meeting.

Richard Shipe had invited all cities and towns within Steuben County to attend the meeting today to have an open public discussion regarding a proposal by the City of Angola to impose a Food & Beverage Tax. Shipe opened the discussion to city and town officials as well as members of the public in attendance.

Dave Martin, City of Angola spoke on behalf of Mayor Hickman and city officials. A number of years ago the City of Angola had the opportunity to have written into State law a food and beverage tax to be collected only within the city limits. In the process of getting the law into the books the City relinquished control of the tax to Steuben County. The tax was established at a 50/50 split between Steuben County and Angola. The City Council decided to approach the legislators to request a change in the law that will allow any taxing unit to establish their own food & beverage tax. The City made this request for two reasons, one being, to give the local control and decision making power to the City of Angola as well as lobbying for other taxing units to do the same. Secondly, the City of Angola does long range forecasting for capital requirements and improvements, inflationary issues and also changing legislative landscape. At this time the City of Angola has no current plans of implementing the tax on their own, even if the state does grant them the power to do so. Martin stated that the food & beverage tax isn't revenue they have forecast in their long range plan but something they want the ability to implement in the future if needed.

Richard Shipe stated according to the current law, if the tax is implemented it would be a county-wide tax. Mayo Sanders stated that in the past there was discussion to have the Food & Beverage tax county-wide however, the City of Angola was able to get to their Senator and last minute changes were made before passage. Sanders questioned how the proposed revenue figures will be determined, are they based upon the businesses within the city limits only or within the two-mile limit? The way the law reads right now, the tax would be collected on a county-wide basis with 50% of the revenue to the City of Angola and the other 50% would go to the county.

Deb Twitchell, Clerk of Angola added that one of the Indiana Association of Cities and Towns major initiatives this year is to allow home rule and local control to all local units throughout the state and give them the ability to implement their own tax. Richard Shipe asked if Angola gets the state's approval will they keep 100% of the tax? Mr. Martin stated yes they would. Shipe questioned if it is a fair distribution of the tax?

Dan Caruso asked how much revenue is available county-wide on a 1% food & beverage tax? It has been difficult to get accurate data for restaurants that are national chain restaurants. We have some state-wide figures we could make some assumptions with to get a ballpark amount.

Mayo Sanders said that Steuben County's law was the first one passed without a specific major project in mind. Caruso said back in the 2008-2009 County was considering a food & beverage tax to fund county park improvements and no action was taken at that time. Caruso said they are making assumptions that the county should implement the tax without a specific project in mind in the event the state eliminates the personal property tax. This begs two questions. Is this something the county needs to do without a specific project in mind in the event the state passes the proposal to eliminate Personal Property tax. Is food & beverage the best revenue source for the county to collect these lost revenues? Caruso said he thinks there are other revenue options we could be

looking such as Innkeepers Tax. Steuben County could make up those revenues from sources outside of the City of Angola or Steuben County. Caruso stated he believes that the County shouldn't be looking implementing this type of tax without a project in mind.

Chris Snyder, Town of Fremont, said Fremont officials aren't interested right now but in the future if the state makes changes to the personal property tax, they want to have the ability to implement their own tax. If taxing units lose 25% of our budget services will be affected and they may be forced to look at this type of tax. Snyder said, if that is the case, they want to make sure they receive their fair share of the distribution.

Melissa Westafer, Hudson Town Councilwoman spoke in favor of allowing the local units to have the local control and ability to implement these types of tax in the event the state does eliminate Personal Property tax.

Don Marquardt, Timber Creek Steakhouse Owner, sympathizes with the county and city budget concerns but asked how a food & beverage tax will be fair and equitable for the customers of restaurants and bars in the county? Marquardt stated that the City of Angola and other taxing units want to fund their projects off the backs of people who go out to eat. The assumption is that the people who go out to eat are rich people and are tourists. Marquardt suggests the taxing units look at other taxes to generate the revenues such as a local county option sales tax. This tax could be implemented at ¼ of a percent on all sales throughout the county and distributed to all local taxing units fairly.

Richard Shipe brought up discussion on enacting a surtax/wheel tax. This is a yearly discussion and each year the county council has decided against enacting a tax because it is only Steuben County residents are required to pay. Linda Hansen asked what the distribution breakdown if the tax were enacted? Shipe said the distribution is 80% calculated by road miles and 20% calculated by population. The tax is charged to everyone who plates their vehicles in Steuben County. The Council has again decided not to take further action.

Deb Twitchell, Angola City Clerk stated that if the State of Indiana decides to eliminate the personal property tax the Town of Hudson will receive the largest negative impact. Deb Twitchell stated that all of us in order to protect the quality of life we have here in Steuben County, need to be looking at every source of revenue possible continuously. Richard Shipe responded that Steuben County Council looks at this every January. Twitchell said the tax burden is shifting to the residents, the single family property owners and that's why we need to look at other sources. Then we hit the circuit breaker, it is a very complicated formula. Dan Caruso agreed that we do have a responsibility to make sure we can pay our bills. He doesn't agree with a food & beverage tax being the means to that end. Caruso feels there is a contradiction in that if we lose the tax we have to make up that revenue but yet if the city of Angola implements the food and beverage tax they want to save it for capital improvement projects. Caruso said he would rather see the County increase in our Innkeepers tax to be imposed on our tourism industry instead of our residents. Caruso provided contact information for our state representatives and urged those in attendance to voice their opposition to the elimination of the personal property tax.

Linda Hansen referred back to 2008 when this discussion started. We were to have a specific project in mind and the revenues were going to help fund that project. When the language was first initiated, county council thought everyone in the county was going to benefit from the tax and all cities and towns were going to receive their fair share of the revenue stream. When the Bill got changed and it wasn't distributed fairly, council decided we have the authority but we are not going to sign a Bill that wasn't going to distribute the money fairly to everyone. So, it has laid dormant all this time and suddenly again we are facing the State deciding to pull revenues from our stream. We entered into the LOIT hearings and again we replaced some of that revenue for all taxing units. Whenever we decide we are going to implement a tax, our main concern is for everyone in Steuben County and not just pockets of people, but everyone. The County Council is going to take the heat of having a public hearing and have everybody wanting to know why we are in favor of implementing taxes. We all are in favor of ensuring everyone benefits. So the history of this whole taxation, if we had passed the food & beverage tax back in 2008 we wouldn't have the LOIT or we might be looking at the LOIT at this point. But the history of how we got there was a Bill in our opinion a bad Bill and we entered into the LOIT and everyone got a piece. We try to be fair to every citizen as elected officials it's our job.

Correspondence: Jen Sharkey, Highway Engineer report; City Engineer Bill Boyer, Traffic Signal Preemption Project; Steuben County Parks Department, 2014 Rates, & status report for Co Park Major Moves Improvement Project; Purdue Extension Service; Kristy Clawson, Emergency Management; Certificate of NAVI.

Motion to adjourn made by Dan Caruso with second by Ruth Beer. Motion carried with seven (7) ayes and no (0) nays.

Steuben County Council

Richard Shipe

F. Mayo Sanders

Sara Tubergen

Ruth Beer

Dan Caruso

John P. Ingledue

Linda Hansen

Attest: _____
Auditor, Kim Koomler