

The Crawford County Council met in Special session on December 30, 2024, at 4:21PM. Members present were Riddle, Stroud, Mason, Breeding, and Menke. Members absent were Smith and Stevens. Also present was Auditor Marples and Chief Deputy Auditor Phelps. Attorney Reger was present via Phone.

Joe Wray GUTS – presented a quote for their taxing software system. They did not show services to the Assessor or Treasurer. Breeding asked if they could do payroll and everything that the Auditor, Treasurer, and Assessor needs them to do and he responded, “Pretty much, yes”. The system does talk to each other. Mason recommended that they go with the offices and schedule a demo. Encourages Council to be there for the presentation. Breeding’s preference would be to make sure they are all on board. He is interested in the price if the departments are interested. Discussion about if they have financials occurred. Joe said they have a financial component that is separate. They have a program for tax stuff. Not payroll and accounts payable. Presented his card to the council.

Additionals –

Courthouse roof paid out of ARPA - \$200,000 -

Clerk’s office voting machines paid out of ARPA – \$200,000 -

Sheriff’s Department Vehicles paid out of ARPA - \$200,000 -

Highway Department equipment paid out of ARPA - \$200,00 -

Menke stated it will allow him to put the money there and spend it within the next two years. Auditor Marples emailed the State Board of Accounts to clarify information on the ARPA spending requirements. The SBOA responded that an Obligation must be done by 12/31/2024 and the stipulations of that obligation are having the Commissioner’s sign off on a contract or quote. To cover herself, with those stipulations everything that has been advertised cannot be approved because they did not meet the obligations. This was found out after everything was advertised. Menke consulted with council attorney Max because he believes he was informed incorrectly. Believe that Commissioners have no responsibility to the money because it was given to the council. Auditor Marples read the email correspondence between her office and SBOA that specifically states for vehicles the commissioners would need a quote, sign a contract, and receive a purchase order prior to 12/31/2024. They also stated that for the roof, voting machines, and equipment, despite it being approved by the council, it does not fulfill the requirements of an obligation. The correspondence was with Staci Byrns. Menke pointed out that it was communicated on 12/13/2024 and they are just now hearing about it. Menke informed the council they have 2 choices to appropriate the money and try to fight it out with the SBOA or let the money go back to the State. Menke also pointed out that if this email is true then they have done it wrong repeatedly. They received preliminary quotes; Commissioner’s never signed them. Breeding pointed out that they have quotes for vehicles, but they have not been signed by the Commissioner’s. Attorney Reger recommended if they appropriate it conditionally but make sure it gets on the record. Menke asked the Highway Department Superintendent if they had quotes for their equipment and he responded no he does not. Old quotes on roof and voting machines. Discussion about splitting the amount contingent upon the attorney’s correspondence. It discussed the system that the Auditor’s office requested did meet those obligations. Breeding stated that he had two quotes given to him from GUTS and Xsoft. Breeding believes they need the vehicles because they added officers to the schools

and mentioned the paper reported they gave the Sheriff Department more money than any other department. Motion made by Breeding to appropriate the money for the roof contingent upon legal counsel. Reger asked if there was a signed contract for the roof. The answer was no. Bids and advertised before. Past dealings never had a contract signed by the commissioners. And they will buy whatever they will appropriate. He has never seen or heard the SBOA giving the opinion. If they know there isn't going to be an objection from the commissioners, he recommends the Sheriff vehicles. Breeding withdrew his motion for the roof and motioned for it to go to the Sheriff Vehicles. Conversation about how many vehicles were purchased previously. Breeding pointed out to Auditor Marples that his motion is not a conflict of interest unless it was directly for his son, it's for the department. Conversation about the LOW software being the only one that met the obligations, and they could put that in as a contingency if they can't spend it on Sheriff vehicles. Breeding was not willing to make that motion because Jacque Clements, Indiana Counties Council budget advisor, told them they cannot afford it. Mason said they would like to see more quotes. Auditor Marples stated that they did have a quote from GUTS but they don't do financials and that is the Auditor's office biggest problem. The council thought they did based off of what Joe Wray said earlier. Menke suggested not jumping into the software and doing more research. He agrees they need software but thinks it will be a bad decision long term for the county. Original Motion of Breeding spending 200,000 on Sheriff Vehicles contingent upon Legal Counsel research, seconded by Riddle, Menke abstained. Motion approved with a vote of 4-0-1.

Attorney Reger stated for the record for legal review, the council was placed in an emergency situation to use or lose and did not have a formal opinion from the State Board of Accounts. They will communicate with the SBOA from this point forward.

Transfers –

1173 to 1173 - \$2,047
1173 to 1173 – \$58,258.72
1173 to 1176 – \$446.81
1173 – 1176 – \$59,340
1176 – 1176 - \$31,426
1176 – 1176 – \$2,687
1176 – 1176 – \$210.00
1173 - 1176 - \$14,000
1173 - 1176 – \$14,000
1173 - 1176 – \$14,000
1173 – 1176 - \$49.20
1173 – 1176 – \$146.83
1173 - 1176 - \$15,013.76
1173 – 1176 - \$40,000
1176 – 1176 - \$60.00
1169 – 1169 - \$9,000

Menke asked if these were transfers related to the interlocal loan. Auditor Marples said it was money he had in his funds. Menke asked for clarification from Highway Department Superintendent Bender. Payroll comes out of 1176 which makes it negative so they move the money over so it makes it zero, so they don't end the year in the negative. Motion made to approve transfers made by Mason, Stroud seconded, Menke abstained. Motion approved with a vote of 4-0-1.

1119 – to unappropriated line \$8,335.54
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1119 – to unappropriated line \$158.96
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Motion to approve made by Riddle, seconded by Mason. Motion approved with a vote of 5-0

1170	1186	\$290,000
1235	1186	\$40000
1236	1186	\$150,000

Motion to approve made by Breeding, seconded by Mason. Motion approved with a vote of 5-0.

1131	1131	\$30
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Motion to approve made by Breeding, seconded by Stroud. Motion approved with a vote of 5-0.

Election Fund 20 series to 10 series \$700
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Election fund 20 series to 10 series \$436.32

Motion to approve made by Stroud, seconded by Breeding. Motion approved with a vote of 5-0.

1222 – unappropriated lines \$16	224
1222 – unappropriated lines \$50	604.27

Motion to approve made by Breeding, seconded by Mason. Motion approved with a vote of 5-0.

1000	011 payroll correction for extension \$500.
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Motion to approve made by Breeding, seconded by Mason. Motion approved with a vote of 5-0.

AIC Contract - looks the same - wants to let legal counsel to review and approve it in January.

Interlocal agreement loan – 1176 – not to exceed \$500,000. They can pay rainy day back by June. Breeding asked if they spent over their budget. Superintendent Bender detailed his understanding of how the fund works. Says they can operate in the negative 364 days a year. Menke recalled a conversation with council adviser Jacque Clements during the budget. Bender stated it's an accounting issue not a cash issue. The highway department's adviser says the loan is not needed. Conversation regarding how the fund is able to be spent. Menke suggested that it be split and maintained separately. Bender recalled during prior year's budget it all being put into 1176 and SBOA giving their opinion. Menke recalled there being 2 million in that fund in previous years, they are depleting cash funds. Depleted Riverboat and now their funds is gone. Doesn't believe the loan will fix it. Menke read an email from Jacque Clements. Bender didn't agree with June date of repayment. Menke doesn't believe there is a funding problem but a spending problem and recommends a monthly transfer. Riddle asked for more details regarding why the funds were depleted. Menke asked if Bender disagreed with Jacque Clements email saying that he overspent in 1176 and he did disagree. The Highway Department Finance advisor recommended to front load restricted expenses in January until they build up a cash balance on the unrestricted side and then go back into the unrestricted instead of doing the interlocal agreement Jacque Clements suggested. He believes ultimately, they will need more revenue. He said he would

discuss in January and February because he will be bringing the Bridge plan. Menke says at end of day the money is not there, they will give them a loan, and they will pay that back but in the next 6 months they will not be able to spend their money on the things they would like and will have to get another loan. Menke believes they are spending money before they have it.

Breeding made a motion to approve the loan up to \$500,000 but noted for the record that he will not be approving additional money for the highway department until they have the money, seconded by Stroud. Motion approved with vote of 5-0.

President Craig Menke - passed out copies of Schedules for EMS with redacted names. Two departments in the county are spending money before they have it. Detailed his findings. One open shift due to shut down of station. 1344 required to run the department but 1362 was paid. Director should be able to track where the waste. Doesn't believe paying them more will fix anything because they are working 25 hours over the required amount because it's not being controlled. Asked how much overtime was spent and Auditor Marples said it was close to \$500,000. The tax increase in the future is not the council's fault and hopes they continue to fight this after he is gone.

Being no further business to come before the council, Breeding made the motion to adjourn, seconded by Mason. Motion approved with a vote of 5-0. The meeting adjourned at 5:22pm.

AYE

John Breeding
Troy D. Mason
Kris Stover

NAY

ATTEST

ATTEST Wendy Marples

Wendy Marples, Crawford County Auditor