

DEARBORN COUNTY COUNCIL MEETING
Tuesday, May 30, 2017
6:30 p.m., Commissioners Room
County Administration Building
215 B West High Street, Lawrenceburg, Indiana

CALL TO ORDER:

Present: Liz Morris, Bill Ullrich, Charlie Keyes, Allen Goodman, Ryan Brandt, Dennis Kraus Sr., Dan Lansing.
Gayle Pennington, Auditor

PLEDGE OF ALLEGIANCE

Liz Morris read the Title VI nondiscrimination policy/statement

COMMISSIONERS – **Courthouse Annex Project** drawdown in the amount of 3 Million.

Allen Goodman made a motion to appropriate 3 Million for the Courthouse Annex Project drawdown but keep the money invested and release as needed. Ryan Brandt seconded. Dennis Kraus and Dan Lansing voted Nay. Motion passed.

AUDITOR – Gayle Pennington presented;

Minutes from May 2, 2017

Allen Goodman made a motion to approve as presented. Dennis Kraus seconded. Dan Lansing abstained because he was absent for that meeting. Motion passed.

Health Department – Three Grant Proposals:

\$19,000 – Environmental sector

Dennis Kraus made a motion to approve as presented. Allen Goodman seconded. Motion passed.

Sirens – Environmental sector to help EMA

Ryan Brandt made a motion to approve as presented. Allen Goodman seconded. Motion passed.

\$15,000 - General Department of Health

Bill Ullrich made a motion to approve as presented. Dennis Kraus seconded. Motion passed.

Council discussion – SBOA exit audit information.

INTERNAL CONTROL - FINANCIAL ASSISTANCE TO ENTITIES

The County Council has been the governing body primarily responsible for authorizing financial assistance to nongovernmental entities. During the year 2014, the County provided financial assistance to nongovernmental entities totaling \$466,612. However, the County did not enter into contracts, grant agreements, or memorandums of understanding describing the purpose of the financial assistance or how the financial assistance was to be used. In addition, without a contract, grant agreement, or memorandum of understanding, there is no guarantee that the entities were adequately informed of the reporting and examination requirements in Indiana Code 5-11-1. A contract, grant agreement, or memorandum of understanding is a starting point in establishing internal controls to provide assurance that public funds paid to other entities are being used for intended public purposes. The County made the following payments to nongovernmental entities from its Riverboat Admissions and Riverboat Revenue funds without a contract, grant agreement, or memorandum of understanding during the year 2014:

Totals are:

Volunteer Fire Departments (1) \$ 213,356

Emergency Service Units (2) 160,017

Private Schools (3) 93,239

Total \$ 466,612

Notes to Schedule:

(1) Total payments made to twelve volunteer fire departments from the Riverboat Admission fund.

(2) Total payments made to nine emergency service units from the Riverboat Admissions fund.

(3) Total payments made to five private schools from the Riverboat Revenue fund.

DONATIONS OF RIVERBOAT ADMISSION TAX FUNDS

The County receives admission taxes derived from a riverboat gaming facility. During the year 2014, the County distributed \$1,866,866 of riverboat admissions tax to various governmental entities pursuant to revenue sharing agreements. The amount was paid from the Riverboat Admissions fund. Indiana Code 4-33-12 (Admission Taxes) does not contain provisions authorizing a county to enter into agreements with units of local government to share a county's share of admission taxes. Sources and uses of funds should be limited to those authorized by the enabling statute, ordinance, resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

A similar comment was reported in the prior Reports B31158, B32742, B34942, B37354, B39092, B40793, B43415, and B44608.

Council is considering signing a Resolution to repeal the 1997 Resolution to share 25% of the Admission tax with the Cities and Towns.

Public comment was heard from:
Allen Weiss, mayor of Greendale
Guinevere Emery, city manager of Aurora
Doug Rump, Dillsboro town council
Casey Finnegan, Dillsboro town council
Rick Gilb, taxpayer
Tom Wafford, Dillsboro town council

General comments were that they wanted Council to table any action tonight and look into the process further.

Ryan Brandt made a motion to Table discussion until June 27th at 6:30. Dan Lansing seconded. Motion passed.

Resolution 2017-002 – Investment of public funds. No changes from previous Resolution two years ago.

Bill Ullrich made a motion to approve as presented. Allen Goodman seconded. Motion passed.

Ordinance 2017-001 – Ordinance to allow the County Treasurer to invest

Allen Goodman made a motion to approve as presented. Dan Lansing seconded. Motion passed.

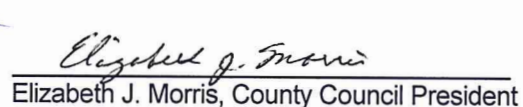
PUBLIC COMMENT – None

The next meeting is set for June 27th at 6:30 p.m.

With no further business before the Board Bill Ullrich made a motion to adjourn and Dennis Kraus seconded. Meeting adjourned at 8:20 p.m.

ATTEST:


Gayle L. Pennington, Auditor


Elizabeth J. Morris, County Council President