Written by

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At the morning session of the September 9, Washington County County Council Budget hearings, a lively discussion ensued. Councilman Mark Manship, Councilwoman Mignon Marshall, and Council Attorney Mark Clark engaged County Commissioner Mike Goering in a discussion of spending practicing in funds over which the Board of Commissioners has responsibility.

According to Manship, Marshall, and Clark, the Local Roads and Streets Fund will be at a negative balance by the end of the year. Goering responded that according to his estimates the fund should be "in the black" by the end of the year. At that point, a sometimes heated exchange between Manship and Goering began.

The most recent Audit Report from the Indiana State Board of Accounts indicates that in 2007 Local Roads and Streets Fund went \$23,000 over what was appropriated, County Highway Fund overspent by \$110,372, Riverboat Fund overspent by \$88,000, and the Rainy Day Fund overspent by \$55,000. Apparently, none of these expenditures were appropriated by the County Council. When Manship, Marshall, and Clark told Goering that the Board of Commissioners are supposed to come to the County Council for authority to spend more funds than were appropriated, Goering said that he went to the Auditor, Sarah Bachman and informed her. According to state statute, the Auditor was supposed to inform Goering that an Addition Appropriation Form needed to be filled out and submitted to the County Council for consideration. Bachman was unclear in her response as to why that procedure was not followed.

In an effort to clear up the confusion over how the overspending has taken place for at least the past six years, Clark said that a failure to follow the correct procedures in spending and requesting additional appropriations have been bypassed, ignored, and/or overlooked by both the Council and Commissioners.

A snippet of the exchange between Manship and Goering serves as a clear example of how far apart the County Council and the Board of Commissioners are in their attitudes and actions when it comes to the spending of and accountability for taxpayer money:

Manship: "The fund was in the red at the beginning of the year and you have already overspent the amount you budgeted for the year."

Goering: "It's (the beginning budget) is academic."

Manship: "No, Mike, it is not academic-it is against the law."

Goering: "Well, I'm not concerned about it."

The exchange continued as members of the Council and Goering also disagreed about whether or not the problem of overspending would continue throughout 2008. According to Goering, the Commissioners believed that the funds should be in the black (positive balance) by the end of the year. However, Manship and Marshall pointed to examples of how specific funds were already over the budget for the entire year.

The debate seemed to end with no apparent resolution.

In a similar situation currently taking place in Monroe County, a special prosecutor has been named to investigate allegations of official misconduct and misappropriations of funds concerning only \$2000 in unappropriated money being spent. According to the Indiana State Board of Accounts, Washington County has spent in excess of \$1.16 million since 2002 in unappropriated funds. Earlier this summer when asked about the Indiana State Board of Accounts Audit Reports for 2002-2006, County Commissioner and former Washington County Auditor, Lana Sullivan, said "the numbers are in error."