

**DEKALB COUNTY COMMISSIONERS**  
**RESOLUTION NUMBER 2024-R-11**

**Resolution Adopting Economic Development**  
**Income Tax Capital Improvement Plan**

**WHEREAS**, DeKalb County, Indiana, a municipal body politic, receives a distributive share of LITED revenues collected in the County (LITED Revenues), with shares payable to the County in regular installments throughout each year relating to the Capital Improvement Plan specifying the use of at least sixty percent (60%) of said LITED Revenues for the entire term of the Capital Improvement Plan; and

**WHEREAS**, DeKalb County, Indiana, by and through its Board of County Commissioners ("Commissioners") have adopted a plan to provide funding which promotes and funds various economic development activities and projects for the County as more fully described in the Plan identified as Exhibit "A" attached hereto and incorporated herein; and

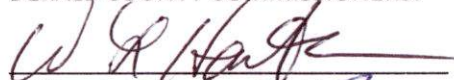
**WHEREAS**, the Commissioners have previously approved capital improvement plans specifying certain uses for LITED Revenues; and

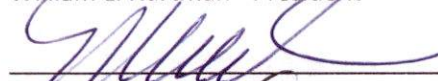
**WHEREAS**, the Commissioners now desire to set forth in detail a Capital Improvement Plan as set forth in Exhibit "A".

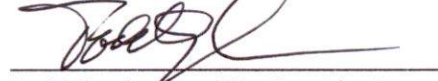
**NOW, THEREFORE, IT IS HEREBY RESOLVED** by the Board of County Commissioners of DeKalb County, Indiana, that the Capital Improvement Plan attached hereto as Exhibit "A" and entitled Local Income Tax Economic Development Capital Improvement Plan for DeKalb County, Indiana, is hereby ratified and confirmed.

ALL OF WHICH IS RESOLVED by the Board of County Commissioners of DeKalb County, Indiana, on this **18th** day of **November 2024**.

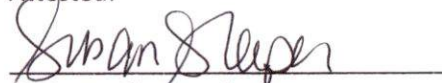
DEKALB COUNTY COMMISSIONERS:

  
William L. Hartman - President

  
Michael Watson - Vice President

  
Todd Sanderson - Vice President

Attested:

  
By Susan Sleeper, Auditor



**LOCAL INCOME TAX ECONOMIC DEVELOPMENT  
CAPITAL IMPROVEMENT PLAN  
FOR DEKALB COUNTY, INDIANA**

**I. PURPOSE OF PLAN**

Indiana Code 6-3.6-6-9.5 requires the adoption of a Capital Improvement Plan ("Plan") by DeKalb County, Indiana, acting by and through its executive branch, the Board of County Commissioners for DeKalb County before the County may receive its certified distribution of revenues from the Local Income Tax Economic Development (LITED). The plan must specify uses for which the County proposes to use LITED Revenues. This PLAN covers a period of two years beginning on **January 1, 2025, thru December 31, 2026.**

**II. PROJECT DESCRIPTIONS**

The purpose of this plan is to distribute our LITED Revenues of **2025, 2026** and part of our previous LITED funds being held as a cash balance. Our expected revenue for **2025 is \$2,137,081** based upon the DLGF estimated Local Income Tax Report issued **October 1, 2024.**

The monies will be dispersed in the following areas:

1. Repairs and Improvements - **\$600,000**  
One fund is being set aside for projects including but not limited to structural repairs to the Covered Bridge, additional Court House Security measures and unsafe structures.
2. ADA compliance - **\$100,000.00 (for 2 years, \$50k each year)**  
Another budgeted amount is needed for addressing the ongoing ADA needs.
3. Roads and Highway - **\$2,000,000 (for 2 years)**  
A significant sum is being set aside to address road needs and highway projects. This will include funding for application of Calcium Chloride to county roads. Chip and Seal various county roads. This will also allow for additional funds to be used by the local highway department for various highway **Operations.**
4. Operational - **\$446,000 (for 2 years)**  
The County incurs some operational expenses that have been historically funded by the LITED income. These include the Economic Development contracts as yearly obligations.
5. EMS Contract- **\$700,000 (\$250k for 2025 + est. increase for new contract)**  
A sum is being budgeted for special projects like the yearly contractual agreement for EMS.
6. Administrative Fund - **\$450,000**  
A significant sum is left in reserve for unexpected expenses that arise and have no other funding source or expected expenses that are over budget and have no other funding sources.
7. Grant Match Dollars- **\$350,000**  
Community Crossings grant match possibly.
8. Highway Bond Payment- **\$1,651,625**  
The bond payment plus admin. Fees for 2025 and 2026, per amortization schedule.