

Monday

March 1, 2004

Monday

190

WHEREAS, certain extraordinary emergencies have developed since the adoption of the existing annual budget, so that it is now necessary to appropriate more money than was appropriated in the annual budget. **NOW THEREFORE**, to meet such extraordinary emergencies:

Sec.1. BE IT ORDAINED (RESOLVED) by the County Council of DeKalb County, Indiana, that for the expense of said municipal corporation the following sums of money are hereby herein specified, subject to laws governing the same:

	AMOUNT REQUESTED	AMOUNT APPROVED	VOTE AYE	NAY
<u>ADDITIONALS</u>				
<u>COUNTY GENERAL</u>				
<u>(0100)</u>				
<u>HEALTH DEPARTMENT</u>				
<u>(0500)</u>				
Award Expenditures (99.3315)	\$ 1,500.00	<u>\$1,500</u>	<u>5</u>	<u>0</u>
<i>Approved 9/21/04</i>				
<u>TRANSFERS</u>				
<u>COUNTY GENERAL (0100)</u>				
<u>Jail (23)</u>				
From: Equipment Repairs (3362)				
To: Photography Equipment (4450)	\$ 703.84	<u>\$703.84</u>	<u>5</u>	<u>0</u>
<u>Sheriff (5)</u>				
From: Motor Vehicle Maintenance (3361)				
To: Furniture & Fixtures (4441)	\$ 552.50			

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191

ADOPTED THIS 1ST DAY OF MARCH, 2004

NAY

AYE

Robert Alder
Donald Van Wazer
Jim O'Dowd
Larry Moughler
Bob Smith

ATTEST:

Sharon G. Hayes

Sharon G. Hayes
Secretary of Appropriating Body

COUNCIL MINUTES - MARCH 1, 2004

Absent: David Yarde
Keith Crow

MATTER OF MINUTES

A motion by Don Van Wye to approve the minutes of February 2nd was seconded by Larry Moughler and carried

MATTER OF STEEL DYNAMICS – STATEMENT OF BENEFITS

Following a brief presentation of request by representatives of Steel Dynamics Inc., a motion by Janet Ordway instructing the auditor to notify the DLGF that the council has approved the additional investment amounts beyond those projected by SDI on the original statement of benefits was seconded by Ben Smaltz and carried. The auditor will prepare the document.

MATTER OF CENTRAL DISPATCH

Councilman Smaltz announced that the committee for organization of central dispatch for DeKalb County has reached the point at which agreements will be necessary between the county and municipalities within the county to be signed. Such inter-local agreements or memorandums of understanding will be drafted, but Councilman Smaltz wishes to be certain that all parties are in agreement to proceed. In an effort to determine the nature of the next step in the process the commissioners and council members were asked to contact constituents to determine if there was an agreement to move ahead with the project. Councilman Smaltz will work with the cities of Auburn and Garrett. Councilwoman Ordway agreed to contact members of the Waterloo Town Board. Others will do the same in their localities.

A major decision will be the placement of the facility to house the central dispatch equipment and staff. Sheriff Dennis noted that a \$210,000 has been received for local emergency responders to help with the cost of the project. Paul Brewer addressed the issue. As director of the county 911 department Paul feels that the momentum should not be lost at this time in the project. Although no other county has documents of record desired by the committee for the purpose of creating the central dispatch agreements Attorney Kruse stated that with guidance from the committee he would begin to prepare the necessary agreements.

MATTER OF ADDITIONAL APPROPRIATIONS AND TRANSFERS

A motion by Don VanWye to approve an additional appropriation of \$1,500 for the health department was seconded by Larry Moughler and carried. The appropriation is needed to place a gift/grant of this amount into a new award account for women's health. The health department will use the money to conduct a health fair for women to be titled Heart Healthy Homemakers. The award from the county extension office will be used in a partnership effort to sponsor lipid, glucose and cholesterol screening at the event.

A motion by Larry Moughler to approve a transfer of \$703.84 for the jail from equipment repairs to photography equipment was seconded by Janet Ordway and carried. A second transfer for the sheriff was not placed on the ordinance due to an error in the account number. The sheriff was reached by phone and the error was corrected. The request for transfer was typed on the ordinance and the motion by Don VanWye to approve the transfer of \$552.50 from auto maintenance to furniture and fixtures was seconded by Ben Smaltz and carried.

MATTER OF ORDINANCE 2004-R3 - RAINY DAY FUND

Recent legislation required the creation of a fund to receive surplus monies as well as to safeguard monies not to exceed 10% of the prior years' budget additionally appropriated to be carried forward without affecting the budget process. The fund so named is to be used for a

"rainy day." A motion by Janet Ordway to approve Ordinance 2004-R3 on the first reading was seconded by Don VanWye and carried. A motion by Ben Smaltz to suspend the rules and pass the ordinance on the second and third readings was seconded by Larry Moughler and carried unanimously.

**DEKALB COUNTY COUNCIL
DEKALB COUNTY, INDIANA
RESOLUTION NO. 2004-R 3**

**A RESOLUTION TO ESTABLISH A "RAINY DAY FUND" PURSUANT TO INDIANA
CODE 36-1-8-5.1.**

WHEREAS, Indiana Code 36-1-8-5.1 permits an Indiana county to establish a Rainy Day Fund to receive transfers of unused and unencumbered funds under said Indiana Code; and

WHEREAS, pursuant to said statute, an Indiana county council shall make a finding that the proposed use of the Rainy Day Fund is consistent with the intent of the fund before making an appropriation therefrom; and

WHEREAS, pursuant to said statute, in any fiscal year an Indiana county may not transfer more than ten percent (10%) of its total budget for that fiscal year to the Rainy Day Fund; and

WHEREAS, pursuant to said statute, the Indiana State Board of Tax Commissioners may not reduce the actual or maximum permissible levy of an Indiana county as a result of a balance in the Rainy Day Fund;

**NOW, THEREFORE, BE IT ORDAINED BY THE COUNTY COUNCIL OF DEKALB
COUNTY, INDIANA, AS FOLLOWS:**

1. There is hereby established a "Rainy Day Fund" to receive transfers of unused and unencumbered funds under Indiana Code 36-1-8-5.
2. Not more than ten percent (10%) of any fiscal year's total budget shall be transferred into the "Rainy Day Fund". Therefore, effective this date, the DeKalb County Council approves the transfer of \$331,578.20 of unused and unencumbered funds from the County General Fund to the "Rainy Day Fund."
3. The "Rainy Day Fund" shall be subject to the same appropriation process as other funds that receive tax money.
4. The DeKalb County Council hereby intends to utilize its decision-making power regarding fiscal affairs and set priorities for allocation and expenditure of the "Rainy Day Fund" as deemed necessary to best serve the residents of DeKalb County which could include appropriation for enhancement of technical support, computers and communications systems, along with addressing safety concerns.

IN WITNESS WHEREOF, the County Council of DeKalb County, Indiana, hereunto set their hands that this Resolution be deemed effective this 1st day of March, 2004.

DEKALB COUNTY COUNCIL:

Robert Wilder

Robert Wilder, President

David Yarde, Vice PresidentDon VanWye

Don VanWye, Council Member

Janet Ordway

Janet Ordway, Council Member

Larry Moughler

Larry Moughler, Council Member

Benjamin Smaltz

Benjamin Smaltz, Council Member

Keith A. Crow, Council MemberATTEST: Sharon G. Hayes

Sharon G. Hayes

Auditor of DeKalb County

MATTER OF SUNNY MEADOWS

The commissioners explained the grazing method and that the superintendent and administrator at Sunny Meadows Residential Home and Farm will apply for a grant to purchase fencing and or farm equipment to support the program. The superintendent feels that profits from the production of organic vegetables, eggs, milk, pork and beef might help the farm to eventually increase its profit to be able to again become self-supporting.

MATTER OF CLAIM APPROVAL

The commissioners requested guidance for the approval of a claim for mileage and registration for an AIC Diploma Class for Councilman Keith Crow. Classes of this nature must be paid for with appropriated monies, as they are not required by the State Board of Accounts or the Department of Local Government Finance. Prior permission had not been requested for the class. Councilman Wilder was of the opinion that new council members might need to be educated in some unfamiliar areas, and that guidelines should be established for spending in this respect. All council members agreed that they would like to have the claim paid from the commissioners' budget.

MATTER OF ST. JOE REVITALIZATION AREA – SHOWLINE, INC.

The public meeting for the confirmatory resolution for Showline, Inc. began at the appointed time and President Wilder called for comments from the public. No comments were forthcoming.

Regan Ford represents Showline, Inc. a small company will lease an unused facility in St. Joe, Indiana for the purpose of bottling, packaging and distributing liquid soap for Wal-Mart. Prior to this meeting the council had requested that Showline state the terms of the lease of the building. Mr. Ford stated that the building is currently for sale and that it would not be proper to divulge the terms of the lease.

President Wilder spoke in favor of the proposal, saying that the jobs at Showline would not be comparable to those at SDI and other industrial facilities, but the lower paying jobs would benefit an area of this size. The jobs re within an automated process for both men and women where plastic bottles will be filled labeled and shipped.

A motion by Janet Ordway to approve Council Confirmatory Resolution 2004-R2 was seconded by Larry Moughler and carried unanimously.

DEKALB COUNTY COUNCIL
RESOLUTION 2004-R2
DEKALB COUNTY CODE SECTION 26-8-2-2
A CONFIRMATORY RESOLUTION DESIGNATING A PORTION OF THE DEKALB COUNTY,
INDIANA, AS ECONOMIC REVITALIZATION AREA AND AWARDING DEDUCTIONS FROM
ASSESSED VALUATION FOR QUALIFIED EQUIPMENT
FOR SHOWLINE, INC

WHEREAS, it is prudent public policy to encourage and stimulate new private investment and employment opportunities; and

WHEREAS, it is in the public and economic interest of DeKalb County to continue to strive to economically preserve and protect the County, to secure its place in the global economy and its citizens standard of living, and to facilitate a better quality of life for generations to come; and

WHEREAS, IC 6-1.1-12.1 et seq provides for the designation of "Economic Revitalization Areas" and provides for the subsequent deductions from assessed valuation for real property improvements, qualified personal property and equipment within said areas, for the purposes of this resolution the following terms shall apply:

- (1) "ERA Deduction" or "Tax Abatement" means approved deductions from assessed valuation for real property improvements and/or new manufacturing equipment and/or approved research and development equipment granted by the fiscal body of a city, town, or county pursuant to IC 6-1.1-12.1 et seq within areas designated as "Economic Revitalization Areas".
- (2) "Designating Body" means the fiscal body of a city, town or county.
- (3) "Economic Revitalization Area (ERA)" means any area located within a city, town or county which has been designated as an Economic Revitalization Area" pursuant to IC 6-1.1-12.1 et seq by the fiscal body of the city, town or county.
- (4) "Qualified Equipment" means any new or newly acquired tangible personal property which is used in the direct production, manufacture, fabrication, assembly, extraction, mining, processing, refining, or finishing of other tangible personal property and was acquired by its owner for use as described and was never before used for any purpose in Indiana. It would include "major rebuilds", "rework", and special tooling of existing manufacturing equipment if the expenditures would increase the productivity, increase the capacity, prolong the useful life of existing equipment, or adapt it to a different use and materially increase its value. It would also include research and development equipment if it is used in research and development activities devoted directly and exclusively to experimental or laboratory research and development of new products, new uses of existing products, or improving or testing existing products.
- (5) "Personal Property" means personal property other than inventory.
- (6) "Property" means a building or structure, but does not include land.
- (7) "Real Property Improvement" means the redevelopment and/or rehabilitation of real property.
- (8) "Redevelopment" means the construction of new structures in "Economic Revitalization Areas", either on unimproved real estate or on real estate upon which a prior existing structure is demolished to allow for a new construction.
- (9) "Rehabilitation" means the remodeling, repair, or betterment of property in any manner or enlargement or extension of property.
- (10) "Statement of Benefits" means State Form SB-1 approved by the Indiana Department of Local Government Finance, which provides for taxpayer information required by IC 6-1.1-12.1 et seq and any other information which may be requested by the designating body to assist it in making its determination of findings of fact as prescribed.

WHEREAS, there exist in DeKalb County, Indiana, areas that are undesirable for, or impossible of, normal development and occupancy because of a lack of development, cessation of growth, deterioration of improvements or character or occupancy, age, obsolescence, substandard buildings, and other factors that have

impaired the values and have prevented normal development of property or use of property in those areas; and

WHEREAS, the County Council of DeKalb County, Indiana is permitted, pursuant to I.C. § 6-1.1-12.1, et seq., to declare those portions of DeKalb County, Indiana experiencing said retarded growth as "Economic Revitalization Areas"; and

WHEREAS, the County Council of DeKalb County, Indiana adopted Resolution No. 2004-R1, DeKalb County Code Section 26-8-2-1, on January 12, 2004, declaring the area herein described in Exhibit "A" as an Economic Revitalization Area; and

WHEREAS, once declared and confirmed by the designating body as an Economic Revitalization Area parties with real property improvements and/or qualified manufacturing equipment in said areas may apply for Tax Abatement under I.C. § 6-1.1-12.1, et seq.; and

WHEREAS, Showline, Inc., whose principal business address is 1108 New Hope Road, Raleigh, North Carolina, 27610 has applied for Tax Abatement on qualified equipment, as herein defined and as evidenced by Exhibit "B" hereto attached, to be installed within the said Economic Revitalization Area.

NOW, THEREFORE, BE IT RESOLVED, by the County Council of DeKalb County, Indiana, that:

1. The County Council of DeKalb County, Indiana has been provided a Statement of Benefits and other information requested of the taxpayer.
2. The County Council of DeKalb County, Indiana has also been advised by Showline, Inc. that it will lease the herein described property (the Economic Revitalization Area) in Exhibit "A" and will install qualified equipment within the Economic Revitalization Area.
3. The County Council of DeKalb County, Indiana has reviewed the statement of benefits forms included here as attached and other information brought to its attention, and hereby determines that the deductions under I.C. § 6-1.1-12.1, et seq., should be allowed based on the following findings:
 - (a) The estimate of costs of the real estate and new machinery and equipment is reasonable.
 - (b) The estimate of the number of individuals who will be employed or whose employment will be retained can reasonably be expected to result from new construction of real estate improvements and installation of the new equipment.
 - (c) The estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can reasonably be expected to result from the proposed construction of real estate improvements and installation of the new equipment.
 - (d) The number of individual opportunities for employment, both temporary and permanent, and the compensation to be paid to employees, along with the value of the acquisition and construction of real and personal property improvements, create benefits of the type and quality anticipated by the County Council of DeKalb County, Indiana within the Economic Revitalization Area and can reasonably be expected to result from the proposed construction of real estate improvements and installation of the new equipment.
 - (e) The totality of benefits is sufficient to justify the deductions.
4. The County Council of DeKalb County, Indiana hereby finds that the purposes of Tax Abatement are served by confirming the declaratory resolution and allowing the deductions provided by I.C. § 6-1.1-12.1-4.5 for a period of five (5) years for new manufacturing equipment which is to be installed as contemplated. The statement of benefits submitted by Showline, Inc. is hereby approved.
5. There is no limitation on the length of time of the Economic Revitalization Area designation, the amount of deduction applicable for qualified equipment, nor the amount of deduction applicable to redevelopment or rehabilitation, nor any other limitations or conditions other than those stated herein or those otherwise

provided by law, except that the estimated completed date for installation of the equipment is March, 2005.

6. If the County Council of DeKalb County, Indiana determines that the property owner is in non-compliance with the Statement of Benefits and is without sufficient cause then any deductions from assessed valuation shall be declared to be in non-compliance pursuant to IC 6-1.1-12.1-12 and that all taxes by the owner resulting from the increase in assessed valuation but deducted as a result of the provisions provided by IC 6-1.1-12.1 et seq shall be subject to repayment as provided for in IC 6-1.1-12.1-12.
7. This resolution shall be in full force and effect from and after its passage.
8. This Resolution shall be codified in the DeKalb County Code as Section 26-8-2-2.

This DeKalb County Council Resolution No. 2004-R2 is voted and approved effective the 2nd day of February, 2004 by the County Council of DeKalb County, Indiana.

DEKALB COUNTY COUNCIL:

BY: Robert Wilder
Robert Wilder, President

By: _____
David Yarde, Vice-President

By: Janet Ordway
Janet Ordway

By: Donald E. VanWye
Donald E. VanWye

By: Larry Moughler
Larry Moughler

By: Benjamin C. Smaltz
Benjamin C. Smaltz

By: _____
Keith A. Crow

Attest:

Sharon G. Hayes
Sharon Hayes
DeKalb County Auditor

MATTER OF ADJOURNMENT

A motion by Ben Smaltz to adjourn the meeting was seconded by Larry Moughler and carried.