

## DEKALB COUNTY COUNCIL MEETING

June 13, 2023

### The following Council Members were present:

President Richard Ring  
Vice President David Yarde  
Member William VanWye  
Member Robert E. Krafft  
Member Amy Demske  
Member Amy Prosser  
Member Rick Collins

Others present: Auditor Susan Sleeper  
Attorney Donald J Stuckey

Amy Prosser opened the meeting with prayer at 8:32 a.m.

### **MATTER OF MINUTES**

David Yarde made a motion to approve minutes dated May 9, 2023. Rick Collins seconded and all approved.

### **MATTER OF ADDITIONAL APPROPRIATIONS**

Rick Ring made a comment that the Airport did not use the correct form to request an additional and Rick Collins reported that he was not aware of this request either.

David Yarde made a motion to table the Airport's request to appropriate \$750,000 in the Rainy Day Infrastructure (245001490) within the Airport Authority Rainy Day Fund 245. Amy Prosser seconded and all approved (6,1) with William VanWye voting against.

Amy Demske made a motion to approve Probation's request to appropriate \$35,000 into Testing Services (33900) within the Supplemental Adult Probation Fund 2000. David Yarde seconded and all approved.

Amy Demske made a motion to approve DCCC Change Academy's request to appropriate their FY23/24 budget in the amount of \$100,600 within the Change Academy School Funding Fund 4416. David Yarde seconded and all approved.

Amy Demske made a motion to approve DCCC Change Academy's request to appropriate their FY23/24 budget in the amount of \$88,686 within the State Grant Community Corrections-Juvenile Fund 9128. Robert Krafft seconded and all approved.

### **MATTER OF TRANSFERS**

Robert Krafft Made a motion to approve the Auditor's transfer of \$259.00 from Other Service Fees (32780) to Computer Equipment (44420) within the Auditor's Ineligible Deduction Fund 1216. David Yarde seconded and all approved.

Rick Collins made a motion to approve DCCC's transfer of \$45.00 from Residential Services Officer (11694) to Uniforms (22200) within the State Grant Community Corrections Fund 9121. Robert Krafft seconded and all approved.

### **MATTER OF FINANCIAL REPORT BY FUND**

The Council certified that they have received and reviewed the May 2023 Financial Report by Fund.

*The regular Council meeting paused at 9:04 for the advertised public hearing*

### **MATTER OF PUBLIC HEARING FOR COUNTRY HERITAGE TAX ABATEMENT**

The public hearing was opened at 9:04 on the Country Heritage Tax Abatement.

Jeremy Lutter began with explaining what is being added to the property and why the request for tax abatement is before the Council. Robert Krafft asked if other areas were looked at for the project, and Jeremy confirmed they were, and he likes DeKalb County and wanted to stay in this County. Tori Searcy, with the DCEDP explained that having an exact amount of the taxes that would not be paid is dependent on multiple factors including final cost, tax rate, and the fact that you have to consider the amount of new taxes being received because of the new development in the County which could essentially be a wash. The ESTIMATED amount abated based on an ESTIMATE of \$1,500,000 would be ~\$121,000 for 8 years on Real Property and \$29,589 for 4 years on Personal Property. Amy Prosser made a point to state the Council needed to declare this area and ERA and read the description and Attorney Stuckey added in 'and other reasons'. Jeremy Lutter came back to the podium and responded to Amy Prosser with 'I can move to Allen County if you want'. Amy Prosser said she is in no way wanting him to change counties and is happy they are in DeKalb.

**The regular Council meeting reconvened at 9:16.**

### **MATTER OF RESOLUTION 2023-RCC-6: A CONFIRMATORY RESOLUTION ESTABLISHING AN ECONOMIC REVITALIZATION AREA AND AWARDED REAL AND PERSONAL PROPERTY TAX ABATEMENT**

Amy Demske made a motion to approve Resolution 2023-RCC-6 as described above to award Country Heritage a Personal Property Tax Abatement of 4 years (100%, 75%, 50%, 25%) and a Real Property Tax Abatement of 8 years (100%, 87.5%, 75%, 62.5%, 50%, 37.5%, 25%, 12.5%). Rick Collins seconded and motion passed (6,1) with Amy Prosser voting against.

## **MATTER OF DEKALB COUNTY AIRPORT UPDATE**

Council and Commissioner Brief 6/6/2023

### **New Business**

- The Self-Serve Fuel System tank has been delivered. They will begin electrical work and installation of retail POS system starting the week of June 5<sup>th</sup>. They anticipate the system being ready for fuel and final checks within 4-5 weeks from now.
- The Board voted to appropriate \$750,000.00 to the Rainy Day Fund in furtherance of current projects on the Airport. That appropriation will be in front of you this month.
- We are currently out for bid on the Runway 9-27 NAVAID's Relocation Project which we expect to be funded by the FAA this fall and construction to begin later this year or early next year.
- Sweet Aviation is now fully operational with 4 full-time mechanics in the shop. They have shortened their hours though this construction period to get as skinny as possible. We have completely killed transient jet operations during this phase of construction as you will see on the operations report.

### **Old Business**

- None.

## **MATTER OF JEFF PETERS, FINANCIAL ADVISOR PRESENTATION**

**Fiscal Plan:** A draft version of the Fiscal Plan was provided to the entire council ahead of the meeting and Jeff explained why a plan is created and how to view the document. A 10% growth factor was used from 2022-2023 and then moved forward with a 2-3% growth factor going forward. For 2024 and 2025 growth has been figured in at 4%. The legislature has given some tax relief by increasing the supplemental homestead credit percentage and that has not been included in the plan at this time. The biggest concern is the MVH Fund that will be depleted over the next two years and Jeff explained that this is not uncommon around the State and many Counties are looking at or have already enacted the Wheel Tax/Surtax to fund the needs of the highway and keeping the roads safe. David Yarde asked if the Wheel Tax could be enacted by a single city or town or if it is a County wide tax. Attorney Stuckey as well as Jeff Peters feels the wheel tax is only a County enacted tax that the cities and towns would receive a statutory amount. According to Jeff the Wheel Tax is the most direct, however, alternatively the city and towns have the ability to levy taxes for roads but the County does not. An alternative for Counties would be 36-9-41 Public Works Statute that allows for up to a \$2,000,000 project that has to be repaid by property tax within 10 years and these would be subject to the bond cap for the County, another option would be to increase the Income Taxes and specify the increase toward specific road projects. David Yarde asked if all Highway salaries have to come out of the Highway Funds or if they could be paid in the General Fund. Jeff explained the reason we have these special funds is to see a full transparency of highway expenditures but Jeff Peters would have the Auditor vet it through the Board of Accounts. Rick Ring then went over new legislative changes to fund judicial offices and the EMS, but this would also add taxes on to the public and

he is hesitant to add tax to our public. Jeff had another county ask that he run a table of 'where does everyone rate according to rates around the State', DeKalb is 66<sup>th</sup> in the state for property tax, DeKalb is 27<sup>th</sup> for Income tax, on the expenditure rate side DeKalb is 38<sup>th</sup> in the state, and for property tax rate relief DeKalb is 12<sup>th</sup> in the state. Jeff feels we are in a good position to make rational decisions and that we have been very good at building cash reserves.

Rick Ring then discussed when Commissioner Sanderson has suggested taking the Correction Facilities rate up to its maximum rate to have a pot of money for a new jail. After looking at this option that would not have an increase or decrease the tax to the public, it would be too costly for the cities and towns. By paying off the bonds and keeping the rate the same for the full amount of years for the Correctional Facility rate, it is possible to bank around \$13,000,000 for the jail project with no increase to the taxpayers.

Amy Prosser asked if Jeff looks at places the County can cut spending as well as where to increase income. Jeff said typically they do not as every community has a different culture and different needs and that it is very difficult to be able to compare apples to apples with any two communities. Amy asked Rick Ring where and how the Council can discuss if there are possible ways to cut, which is what is discussed during budget time for the upcoming year.

**Wheel Tax:** If a wheel tax is considered the vote would need to happen no later than the August meeting, so that the state is notified not later than September 1 that the County is enacting a wheel tax. Jeff explained that Wheel tax is for the larger vehicles where the Surtax is for regular vehicles, motorcycles, etc.

Terry Hines: CR 39, owned farm for 139 years and live on a gravel road. When she has discussed with the Highway Dept. her road will not be a high priority and they own an antique car collection and absolutely cannot drive those down the gravel road. She has been looking into the wheel tax and does not feel this tax would be a frivolous tax and that there should be a maximum charged, but she feels a wheel tax is her only option of possibly getting her road paved. Rick Ring would like to see the Commissioners set a standard on what is paved if this is enacted.

If this is enacted the money would only be used for road projects, not salaries, only roads.

#### **MATTER OF LEAD SURVEYING TECH POSITION BEING EXEMPT**

The Job Classification Committee as well as the Surveyor are requesting the position to be an EXEMPT position which goes against the WIS recommendation but this position will truly be the right-hand person of the office as the Surveyor has a full time business on the side, so the Lead Surveying Tech position will be the head of the department in the Surveyors absence.

Robert Krafft made a motion to set the Lead Surveying Technician position as an EXEMPT Pat-C classification. William VanWye seconded and all approved.

**MATTER OF 2023 SALARY & HOURLY WAGE ORDINANCE: 2023-OCC-6**

David Yarde made a motion to approve The 2023 Salary & Hourly Wage Ordinance: Ordinance 2023-OCC-6 by title only on the FIRST Reading. Robert Krafft seconded and all approved

Robert Krafft made a motion to suspend the rules to pass The 2023 Salary & Hourly Wage Ordinance: 2023-OCC-6 on the 2<sup>nd</sup> and 3<sup>rd</sup> Readings. Rick Collins seconded and all approved.

William VanWye made a motion to approve The 2023 Salary & Hourly Wage Ordinance: Ordinance: 2023-OCC-6 by title only on the SECOND and THIRD Readings. David Yarde seconded and all approved.

**MATTER OF COUNCIL DISCUSSION**

**September Council Meeting Date Change:** The Annual AIC Conference is held the last week of September, Rick will be attending and is asking if the Council can meet on a different date, and if not he will attend virtually. The consensus is to change Thursday the 21<sup>st</sup> at 2pm for final budget adoption.

**MATTER OF PAY 2024 CF-1 ABATEMENT COMPLIANCE**

The Abatement Committee visited sites and reviewed the CF-1 forms for the following and recommend to the full Council that all are in compliance and to approve the pay 2024 abatements:

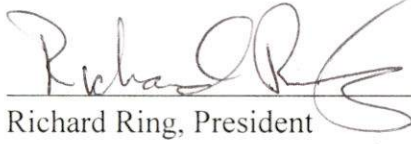
- Auburn Renewables: year 2 of 10
- Country Heritage/Lutter: year 10 of 10
- Magic Coil Products: year 5 of 5
- MCP Investments: year 8 of 10
- Nucor: year 10 of 10
- Paragon Steel: year 2 of 10
- Rhinehart Finishing: year 4 of 5
- Steel Dynamics: year 10 of 10
- Techo-Bloc Midwest Corp: year 4 of 5


Amy Demske made a motion to approve the CF-1 Forms as being in substantial compliance for Pay 2024. David Yarde seconded and motion passed (7,0)

**MATTER OF ADJOURNMENT**

Rick Collins made a motion to adjourn at 11:28 a.m. Amy Prosser seconded and all approved.

**DEKALB COUNTY COUNCIL:**

  
Richard Ring, President

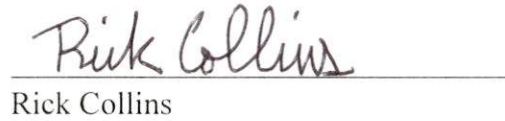
  
Robert E. Krafft

  
David Yarde, Vice President

  
Amy Demske

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William VanWye

  
Amy Prosser

  
Rick Collins

ATTEST:

  
Susan Sleeper  
DeKalb County Auditor