

Monday

December 1, 2003

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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
ADDITIONALS				
COUNTY GENERAL (0100)				
<i>All Additional Approved 12/16/03</i>				
<u>Circuit Court Clerk (1)</u>				
Employee Wages (1114)	\$ 9.00	<u>9.00</u>	<u>7</u>	<u>0</u>
<u>Recorder (4)</u>				
Employee Wages (1114)	\$ 3.00	<u>3.00</u>	<u>7</u>	<u>0</u>
<u>Surveyor (6)</u>				
Employee Wages (1114)	\$ 4.00	<u>4.00</u>	<u>7</u>	<u>0</u>
<u>Coroner (7)</u>				
Fees (1055)	\$ 124.00	<u>124.00</u>	<u>7</u>	<u>0</u>
<u>Union Twp Assessor (11)</u>				
Employee Wages (1114)	\$ 3.00	<u>3.00</u>	<u>7</u>	<u>0</u>
<u>Drainage Board (15)</u>				
Employee Wages (1114)	\$ 2.00	<u>2.00</u>	<u>7</u>	<u>0</u>
<u>Weights & Measures (17)</u>				
Employee Wages (1114)	\$ 2.00	<u>2.00</u>	<u>7</u>	<u>0</u>
<u>Sunny Meadows (24)</u>				
Employee Wages (1114)	\$ 5.00	<u>5.00</u>	<u>7</u>	<u>0</u>
<u>Superior Court (26)</u>				
Employee Wages (1114)	\$ 3.00	<u>3.00</u>	<u>7</u>	<u>0</u>
<u>Public Defender (28)</u>				
Employee Wages (1114)	\$ 7.00	<u>7.00</u>	<u>7</u>	<u>0</u>
<u>Clerk Superior Court (31)</u>				
Postage (3322)	\$ 5,000.00	<u>5,000</u>	<u>7</u>	<u>0</u>
<u>Soil & Water (32)</u>				
Employee Wages (1114)	\$ 3.00	<u>3.00</u>	<u>7</u>	<u>0</u>

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Emergency Mgt (33)

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Employee Wages (1114)	\$	2.00	<u>2.00</u>	<u>7</u>	<u>0</u>
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Township Trustees (35)

Employee Wages (1114)	\$	1.50	<u>1.50</u>	<u>7</u>	<u>0</u>
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Building Department (38)

Other Pay (1080)	\$	1,000.00	<u>1,000</u>	<u>7</u>	<u>0</u>
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Employee Wages (1114)	\$	4.00	<u>4.00</u>	<u>7</u>	<u>0</u>
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GIS (39)

Employee Wages (1114)	\$	1.50	<u>1.50</u>	<u>7</u>	<u>0</u>
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HEALTH DEPT (0500)

Employee Wages (99.1114)	\$	4.00	<u>4.00</u>	<u>7</u>	<u>0</u>
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REAPPRAISAL (0800)

Employee Wages (99.1114)	\$	2.00	<u>2.00</u>	<u>7</u>	<u>0</u>
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PRE-TRIAL DIVERSION
(0910)

Employee Wages (99.1114)	\$	3.00	<u>3.00</u>	<u>7</u>	<u>0</u>
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ADULT PROBATION
(0918)

Employee Wages (99.1114)	\$	2.00	<u>2.00</u>	<u>7</u>	<u>0</u>
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TRANSFERSCOUNTY GENERAL
(0100)Surveyor (6)From: Office Supplies (2211)
To: Furniture & Fixtures
(4441)

\$ 300.00

300.007 0Coroner (7)From: Other Supplies (2272)
To: Telecommunications
(3324)

\$ 30.24

30.247 0From: Photography
Equipment (4450)
To: Body Pouches (2224)

\$ 24.07

24.077 0Plan Commission (13)From: Consultant Fees (3284)
To: Office Supplies (2211)

\$ 275.00

275.007 0Sunny Meadows (24)From: Gas - Home (3356)
To: Farm Operating

\$ 1,700.00

1,7007 0From: Gas - Home (3356)
To: Laundry / Janitorial
(2227)

\$ 1,600.00

1,6007 0Building Inspector (38)From: Office Supplies (2211)
To: Other Pay (1080)

\$ 255.32

255.327 0From: Operating Supplies
(2213)
To: Other Pay (1080)

\$ 296.93

296.937 0From: Subscriptions (3391)
To: Other Pay (1080)

\$ 25.22

25.227 0From: Postage (3322)
To: Other Pay (1080)

\$ 126.00

126.007 0From: Printing Svcs (3331)
To: Other Pay (1080)

\$ 231.41

231.417 0From: Furniture & Fixtures
(4441)
To: Travel (3323)

\$ 77.04

77.047 0From: Part Time (1075)
To: Employee Wages
(1114)

\$ 87.13

87.137 0E-911 (0900)From: Data Base Provisioning
(99.2240)
To: Overtime (99.1105)

\$ 2,000.00

2000.007 0

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From: Other 0100.19 1080

To: Personal Service Fees 0100.19 1055 \$ 2,000.00

ADOPTED THIS 1ST DAY OF DECEMBER, 2003

NAY

AYE

Robert Wilder

David [unclear]

Ronald E Van Wy

James Ordway

Larry Moughler

Beji Smoot

Keith A. Crow

ATTEST:

Sharon G. Hayes
Secretary of Appropriating Body

COUNCIL MINUTES - DECEMBER 1, 2003**MATTER OF MINUTES**

A motion by Don Van Wye to approve the minutes of November 3rd was seconded by Janet Ordway and carried.

MATTER OF ADDITIONAL APPROPRIATIONS

A motion by Janet Ordway to approve additional coroner fees in the amount of \$124 for autopsy fees was seconded by David Yarde and carried.

A motion by Keith Crow to approve additional appropriations of \$5,000 for postage for the clerk of superior court was seconded by Larry Moughler and carried.

A motion by Janet Ordway to approve an additional appropriation for the building department to cover the cost for a consulting inspector during Inspector Carlos Whitaker's recovery from eye surgery was seconded Don VanWye.

A motion by Don VanWye to approve all additional appropriations requested by the auditor to cover the amounts for rounding for conversion to hourly calculations in the payroll software was seconded by Ben Smaltz. The total of the amounts for various departments is \$150.

MATTER OF ORDINANCE TO ELIMINATE INVENTORY TAX

The council met in a special session on November 17th to discuss elimination of the inventory tax. Numerous comments from the public were heard at that time. A combined ordinance to eliminate the inventory tax, and adopt an additional CREDIT credit available to help replace funds lost by elimination of the tax was presented for consideration. President Wilder then read portions of the ordinance aloud, and further discussion followed. A portion of the ordinance directs the auditor to address a copy of the ordinance to the DLGF and to each of the township trustees and assessors. A motion by Ben Smaltz to approve Ordinance 2003-13 - DeKalb County Code Section 6-4 a consolidated ordinance providing 100% deduction for the assessed value of inventory and amending the DeKalb County Economic Development Income Tax to enhance the homestead credit by .0025 of 1% as allowed by statute to provide additional credits for homesteads was seconded by Keith Crow. Following discussion and favorable statements from council members Ben Smaltz, David Yarde and Robert Wilder the motion was carried unanimously.

DEKALB COUNTY COUNCIL
ORDINANCE NUMBER 2003-13
DEKALB COUNTY CODE SECTION 6-4

A Consolidated Ordinance Providing 100% Deduction for the Assessed Value of Inventory and Amending the DeKalb County Economic Development Income Tax

Whereas, IC 6-3.5-7-5, IC 6-3.5-7-25 and IC 6-35-7-26 (collectively, the "Act") permit a county that has adopted an ordinance under IC 6-1.1-12-41(f) providing a deduction from the assessed value of inventory located in the county ("County Deduction") to adopt an ordinance imposing the county economic development income tax at a rate that does not exceed the amount necessary to mitigate the increased ad valorem property taxes on homesteads (as defined in IC 6-1.1-20.9-1) resulting from the County Deduction and to adopt an ordinance imposing the county economic development income tax at a rate that does not exceed the amount necessary to mitigate the increased ad valorem property taxes on homesteads in the county resulting from the statewide deduction for inventory under IC 6-11-12-42 ("State Deduction");

Whereas, the Act permits a county to consolidate an ordinance imposing the county economic development income tax to mitigate the increased ad valorem property taxes on homesteads resulting from the County Deduction with an ordinance imposing the county economic development income tax to mitigate the increased ad valorem property taxes on homesteads resulting from the State Deduction (collectively, "Homestead Credit EDIT");

Whereas, the Act provides that the entity that enacted the ordinance providing the County Deduction is the entity authorized to adopt the consolidated ordinance imposing the Homestead Credit EDIT to provide homestead credits in the county;

Whereas, I.C. 6-1.1-12-41, as added by P.L.192-2002(ss) ("Act") authorizes the adoption of an ordinance in a county to provide that a deduction applies to the assessed value of inventory located in the county;

Whereas, the Act provides that the deduction is equal to one hundred percent (100%) of the assessed value of inventory located in the county for the appropriate year of assessment;

Whereas, the Act provides that "inventory" has the meaning set forth in I.C. 6-1.1-3-11;

Whereas, the Act provides that an ordinance adopted in a particular year applies to each subsequent assessment year ending before January 1, 2006;

Whereas, the Act provides that the County fiscal body that may adopt the ordinance is:

1. The county income tax council if the county option income tax ("COIT") is in effect on January 1 of the year in which the ordinance under this section is adopted;
2. The county fiscal body if the county adjusted gross income tax ("CAGIT") is in effect on January 1 of the year in which the ordinance under this section is adopted; or;
3. The county income tax council or the county fiscal body, whichever acts first, for a county not covered by (1) or (2);

Whereas, CAGIT was in effect in DeKalb County on January 1, 2002, and the Dekalb County Council ("Council") is the entity authorized to adopt the ordinance under the Act;

Whereas the Dekalb County Council now desires to adopt an ordinance to provide that a deduction applies to the extent of the assessed value of inventory located in DeKalb County; and

Whereas, the DeKalb County Council now desires to provide a deduction beginning with the 2004 assessment year;

NOW, THEREFORE, BE IT ORDAINED AND ENACTED BY THE DEKALB COUNTY COUNCIL THAT:

SECTION 1. A deduction equal to one hundred percent (100%) of the assessed value of inventory applies to inventory located in DeKalb County beginning with the 2004 assessment year.

SECTION 2. DeKalb County Auditor is hereby authorized and directed to provide a certified copy of this consolidated ordinance to the Department Local Government Finance and to the assessor of each township located in DeKalb County before January 1, 2004.

SECTION 3. The DeKalb County Council hereby imposes the Homestead Credit EDIT at the rate of 25th hundredths of one percent (0.0025) in accordance with IC 6-3.5-7-5(p) to provide for additional homestead credits in the County to mitigate the effect that the DeKalb County inventory deduction has on the State Deduction on homesteads.

SECTION 4. This Consolidated Ordinance shall apply to calendar years 2004 and thereafter.

SECTION 5. The certified distribution received by DeKalb County as a result of the Homestead Credit EDIT ("Homestead Credit Certified Distribution") shall be used after the 2003 assessment year and through the 2005 assessment year to increase the percentage of the homestead credit allowed in DeKalb County

under IC 6-1.1-20.9 for a year to offset the effect on homesteads in DeKalb County resulting from the County Deduction.

SECTION 6. The Homestead Credit Certified Distribution received by the County shall be used after the 2005 assessment year to increase the percentage of the homestead credit allowed in the County under IC 6-1.1-20.9 for a year to offset the effect on homesteads in DeKalb County resulting from the State Deduction ("Homestead Credit Certified Distribution").

SECTION 7. The Homestead Credit Certified Distribution shall be retained by the DeKalb County Auditor and used to increase the percentage of the homestead credit allowed in DeKalb County under IC 6-1.1-20.9 for a year to offset the effect on homesteads in Dekalb County resulting from the DeKalb County inventory deduction through the 2005 assessment year and to offset the effect on homesteads in DeKalb County resulting from the Indiana State Deduction after the 2005 assessment year.

SECTION 8. The DeKalb County Auditor shall, for each calendar year in which an increased homestead credit percentage is authorized, determine

- 8-1 the amount of the Homestead Credit Certified Distribution that is available to provide an increased homestead credit percentage for the year;
- 8-2 the amount of uniformly applied homestead credits for the year in Dekalb County that equals the amount of the Homestead Credit Certified Distribution; and
- 8-3 the increased percentage of homestead credit that equates to the amount of homestead credits determined under the foregoing subsection 8-2 of this Section 8.

The increased percentage of homestead credit determined by the DeKalb County Auditor under this subsection 8.2 applies uniformly in DeKalb County in the calendar year for which the increased percentage is determined.

SECTION 9. The DeKalb County Auditor shall record all votes taken on this Consolidated Ordinance and shall, not more than ten (10) days after the vote, send a certified copy of the results to the Commissioner of the Department of State Revenue by certified mail.

SECTION 10. This resolution shall be in full force and effect upon passage.

BE IT FURTHER ORDAINED that this DeKalb County Ordinance Number 2003-13 , a Consolidated Ordinance providing 100% deduction for the assessed value of inventory and amending the DeKalb County Economic Development Income Tax, be enacted and adopted on this 1st day of December, 2003, and be permanently spread of record in the DeKalb County Code as Section 6-4.

DEKALB COUNTY COUNCIL:

By: Robert Wilder
Robert Wilder, President
By: David Yarde
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
Keith A. Crow

Attested By:

Sharon G. Haye
Sharon Hayes, Auditor of DeKalb County, Indiana

MATTER OF TRANSFERS

A motion by Keith Crow to approve the \$300 transfer for the surveyor for the purchase of a new chair was seconded by David Yarde and carried.

A motion by Larry Moughler to approve transfers for the plan commission was seconded by Janet Ordway and carried.

A motion by Larry Moughler to approve transfers for Sunny Meadows was seconded by Janet Ordway and carried.

A motion by Keith Crow to approve all transfers for the building inspector was seconded by Ben Smaltz and carried.

A motion by Ben Smaltz to approve a transfer within the E911 fund for \$2,000 from data base provisioning to overtime was seconded by Larry Moughler and carried.

MATTER OF SALARY ORDINANCE AMMENDMENT

Probation Officer Tim McAlhany requested an amendment to the salary ordinance for probation officers. The state has approved minimum salaries for probation department officers and deputies. In an effort to bring the 2004 salaries into compliance with the statute, a motion by Ben Smaltz to amend the salary ordinances for the probation department deputies, and approve the intent to appropriate funding for the salaries at a regular meeting in 2004 was seconded by Janet Ordway and carried unanimously. This will allow the auditor to make the adjustments necessary for the first payroll of the year prior to the amendment.

MATTER OF BUDGET CONTROL

President Wilder stated that he felt the office holders and department managers had made an exemplary effort to keep spending low for the 2003 year. The reassessment has caused much strife and concern for county expenses. It is expected that the collection of taxes will relieve the situation, none the less the efforts of all were much appreciated.

MATTER OF TAX ABATEMENT

The tax abatement committee has met to determine the compliance for tax abatement for three companies within the county. Heidtman Steel has exceeded the anticipated values of 5 to 6 million with actual values from 12.5 to 15 million and estimated 50 employees at 2 million in salaries with actual at 25 and 9.2 million in salaries, Nucor Fastener estimated values at 7.2 million actual are 38 million estimated employees 221 at 8.6million in salaries with the actual 218 employees at 112.and salaries at 9 million, and Butler Mill Service actual anticipated values were 1M actual 7.4 M employees 14 additional 600,000 were all found to be in compliance with their original statement of benefits, and the committee recommended a vote of approval. A motion by Don VanWye to approve and authorize President Wilder to sign the CF-1 compliance forms for the three companies was seconded by David Yarde and carried.

MATTER OF HOLIDAY SCHEDULE

A motion by Ben Smaltz to approve the 2004 holiday schedule with the exception of observing Martin Luther King Day as a holiday and striking fair day as a holiday was seconded by Keith Crow and carried. The courthouse will be closed on the Friday of fair week, but employees will work unless they choose to take a vacation day.

**DeKalb County
2004
Holiday Schedule**

New Years Day	Thursday	January 1, 2004
Martin Luther King Jr.	Monday	January 19, 2004
President's Day	Monday	February 16, 2004
Good Friday	Friday	April 9, 2004
Primary Election Day	Tuesday	May 4, 2004
Memorial Day	Monday	May 31, 2004
Independence Day	Monday	July 5, 2004
Labor Day	Monday	September, 6, 2004
*Fair Day	Friday	October 1, 2004
Columbus Day	Monday	October 11, 2004
General Election Day	Tuesday	November 2, 2004
Thanksgiving Day	Thursday Friday	November 25, 2004 November 26, 2004
Christmas Eve	Friday	December 24, 2004

***Courthouse closed on Friday of the DeKalb County Fair, employees will work or use a vacation day.**

MATTER OF JANUARY COUNCIL MEETING

At the request of council members who must be available for the reopening of school on the 5th of January, the January council meeting was changed to the second Monday which is January 12th.

President Wilder was called from the meeting and vice-president Yarde became the presiding officer to continue with remaining business.

MATTER OF JAIL EMPLOYEE VACCINATIONS

Sheriff John Dennis requested the payment for flu and other vaccines such as Hepatitis B and TB testing through the jail institutional and medical account. Following discussion a motion by Ben Smaltz to approve the request was seconded by Bob Wilder and carried.

Councilman Wilder returned to the meeting and speaking toward the subject encouraged the commissioners to develop a plan whereby all county employees might obtain vaccines through the county.

MATTER OF SALARY ORDINANCES FOR COMMUNICATIONS OFFICERS

Sheriff Dennis noted that the wages for two 911 dispatchers did not receive the same amount of raise in salary for 2004 as that indicated for the jail dispatchers. The auditor will research the issue and seek to correct any errors, which may be found in the same manner as others at the January meeting.

MATTER OF ADJOURNMENT

A motion by Keith Crow to adjourn the meeting was seconded by Ben Smaltz and carried.