

**ALLEN COUNTY COUNCIL MEETING AGENDA
THURSDAY, MAY 18, 2023
8:30 AM**

CALL TO ORDER: PRESIDENT, TOM HARRIS

APPROVAL OF MINUTES: April 20, 2023 & May 9, 2023 Exec Session

FINANCIAL REPORT: AUDITOR, NICK JORDAN

TOTAL APPROPRIATIONS REQUESTED IN THE GENERAL FUND: (\$35,070)

TOTAL APPROPRIATIONS REQUESTED IN OTHER FUNDS: \$60,963

PUBLIC COMMENT

ECONOMIC DEVELOPMENT

Consideration of Resolution 2023-05-18-01 approving a Statement of Benefits (SB-1) for General Motors, LLC

DEPARTMENT 62- SUPERIOR CT

APPROPRIATION WITHIN DOMESTIC VIOLENCE CT GRANT FUND 129:

1) 129-6201-412.21-03	Stationery & Printing	\$2,000
2) 129-6201-412.22-30	Oper Supplies/Food	\$2,500
3) 129-6201-412.29-33	Misc/Promotional Supplies	\$3,000
4) 129-6201-412.32-03	Communication/Travel	\$2,500
		<u>\$10,000</u>

TRANSFER WITHIN EVICTION DIVERSION FUND 892:

FROM:

1) 892-6201-412.32-03	Communication/Travel	\$5,000
2) 892-6201-412.35-06	Utility Srvcs/Parking	\$420
3) 892-6201-412.43-01	Furniture & Fixtures	\$5,628
		<u>\$11,048</u>

TO:

4) 892-6201-412.21-01	General Supplies	\$11,048
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DEPARTMENT 42- COUNTY COUNCIL

APPROPRIATION REDUCTION WITHIN GENERAL FUND:

100-4201-413.49-10	Other Capital	(\$35,070)
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APPROPRIATION WITHIN LIT PUBLIC SAFETY FUND 120:

120-4201-421.31-13	Contractual	\$50,963
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DISCUSSION AND OTHER BUSINESS TO COME BEFORE COUNCIL:

- 1) Discussion/Update of Public Health Funding from Board of Health
- 2) Update on Allen County Jail Project from the Board of Commissioners

RECENT and/or UPCOMING MEETINGS:

LIAISON REPORTS:

Approval to waive the second reading on any matter approved today for which it may be deemed necessary for the County Council meeting of May 18, 2023.

The next County Council regular meeting will be held at 8:30 am Thursday, June 15, 2023 in the Chambers room of Citizens Square

Allen County does not discriminate because of disability in the admission to, or treatment or employment in, its programs or activities. The Human Resources Director has been designated to coordinate compliance with nondiscrimination requirements contained in Section 35.107 of the Department of Justice regulations. Information concerning the provisions of the Americans with Disabilities Act, and the rights provided therein, and Allen County's ADA policy is available from the ADA Coordinator. Suggestions on how the County can better meet the needs of persons with disabilities may be submitted to the ADA Coordinator at: Human Resources Department 200 E. Berry Street, Suite 380, Fort Wayne, In. 46802 or by phone at (260)449-7217.

ALLEN COUNTY
 FINANCIAL REPORT FOR
COUNTY GENERAL FUND
 April 30, 2023

May 18, 2023

Meeting

Fund - 100

	<u>ESTIMATE</u>		<u>ACTUAL</u>
CASH BALANCE AT 1/1/23	57,745,980		57,745,980
ESTIMATED REVENUES FOR 2023:		ACTUAL REVENUES TO DATE:	
2023 Property Tax	81,735,624	Percentage of Collections:	0.00%
Less Circuit Breaker Credit	<u>(5,807,570)</u>		
Total Property Taxes charged	75,928,054		0.00%
Miscellaneous	<u>47,734,190</u>		35.18% 16,790,875
	123,662,244	Total Percentage of Collections	13.58% 16,790,875
TOTAL CASH & ESTIMATED REVENUES:	181,408,224	ACTUAL CASH YEAR TO DATE:	74,536,855
ESTIMATED DISBURSEMENTS:		ACTUAL DISBURSEMENTS:	
2023 Budget	126,639,227		38,685,739
2022 Encumbrances	2,260,225		
Additional Appropriations	<u>728,125</u>		
TOTAL BUDGETED APPROPRIATION	129,627,577	Percentage of Disbursements	29.84% 38,685,739
Replenish Cash Reserve	(6,000,000)		
AMOUNT LEFT FOR APPROPRIATION	<u><u>45,780,647</u></u>	ACTUAL CASH BALANCE YTD:	<u><u>35,851,116</u></u>
FOR CONSIDERATION TODAY:			
APPROPRIATIONS	-\$35,070		

County General Miscellaneous Revenue Explanations

April 30, 2023

33% of Year Elapsed

Revenue Source	Annual Estimate	Percent	Actual	Explanation
OTHER TAXES:				
Financial Institutions Tax	550,000	0.00%	0	Two equal installments June and December.
Vehicle License Excise Tax	5,730,240	35.72%	2,047,107	Distributed April , June, October & December
Local Income Tax	21,019,639	33.33%	7,006,544	Distributed monthly
Commercial Vehicle Excise Tax	420,000	0.00%	0	Two equal installments May and December.
Riverboat Wagering Tax Rev	441,311	0.00%	0	Full year distribution received in August.
INTERGOVERNMENTAL REVENUES:				
Indirect Costs - Child Support	300,000	11.43%	34,283	Received Quarterly
Emerg Prep/Civil Def-Fed Match	90,000	0.00%		Received 1x per yr
Care of State/Federal Prisoners	2,000,000	2.39%	47,777	Varies monthly depending on prisoners
ACJC/Trans Child Care	300,000	34.37%	103,098	Per Diem fees received monthly, except out-of-county contracts pay full year in first quarter
Youth Serv/Regular Child Care	2,200,000	46.93%	1,032,418	Varies monthly depending on youth housed
Liquor Excise Tax Dist-ABC	20,000	58.91%	11,781	Two Distributions per year
Public Defender/Capital Case	1,900,000	53.72%	1,020,718	Received Quarterly
Examination of Records	0		0	Two Distributions per year
SSI Payments	10,000	48.00%	4,800	Receive monthly from Social Security Admin
LICENSES AND PERMITS:				
Department of Planning	950,000	38.63%	366,984	Collections deposited monthly
Building Department	2,200,000	45.81%	1,007,840	Collections deposited monthly
Cable Franchise License Fees	390,000	23.91%	93,260	Paid Quarterly from Cable Vendors
CHARGES FOR SERVICES:				
Treasurer	185,000	0.04%	70	Tax Sale Fees receipted with December Settlement
Recorder	925,000	26.12%	241,564	Collections deposited monthly
Sheriff	1,168,000	68.11%	795,508	Made up of different fees, including tax warrants at 4/30 \$55,971.60 .
Surveyor	300,000	27.31%	81,929	Summer months usually yield higher collections
Coroner	30,000	11.17%	3,350	Out of county autopsy fees
Auditor	5,000	67.80%	3,390	Copy, Notary, Payroll Processing fees
Data Processing	75,000	24.58%	18,435	Data file fees monthly / Joint Permit Brd 50% reimb from City of Ft Wayne
N.I.R.C.C.	1,000,000	48.25%	482,506	Reimbursed from Feds as it is spent and invoiced

County General Miscellaneous Revenue Explanations

April 30, 2023

33% of Year Elapsed

Revenue Source	Annual Estimate	Percent	Actual	Explanation
Clerk	800,000	33.02%	264,184	Collections deposited monthly
MISCELLANEOUS REVENUE:				
Child Support Exp Budget Reimb	1,325,000	29.46%	390,345	Reimbursed from State as it is spent and invoiced
Election Expense Reimburse	500,000	0.00%	0	Reimbursement for cost of running City election
Reimbursements/Refunds	15,000	47.75%	7,163	Miscellaneous Reimbursements, i.e. Commissary part-time salaries
Interest	2,000,000	80.30%	1,606,094	Received monthly
Rental of County Property	250,000	34.48%	86,200	Received monthly.
Co. Misc. - Non-identified Rev	200,000	12.77%	25,547	Miscellaneous one time revenue
OTHER FINANCING SOURCES:				
Sale of Real & Personal Property	50,000	15.96%	7,979	Proceeds from sale of county owned property
Unclaimed Surplus Tax	185,000	0.00%	0	Unclaimed Surplus is moved to General Fund in December of each year. TS Surplus done in Jan
Property Tax Refund Reimb	200,000	0.00%	0	County is reimbursed from units at Settlement for tax refunds paid throughout the year.
TOTAL	47,734,190	35.18%	16,790,875	
Less Property Tax Refunds				Eliminate refunds above the estimated revenue to calculate a more accurate picture of collection rate.
Total Miscellaneous Collections	47,734,190	35.18%	16,790,875	

ALLEN COUNTY
 FINANCIAL REPORT FOR
LIT Public Safety-County Share
 April 30, 2023

May 18, 2023

Meeting

Fund - 120

	<u>ESTIMATE</u>		<u>ACTUAL</u>	
CASH BALANCE AT 1/1/23	1,096,533			1,096,533
ESTIMATED REVENUES FOR 2023:			ACTUAL REVENUES TO DATE:	
COIT Public Safety distributive shares	4,189,613		Percentage of Collections:	
Miscellaneous			33.33%	1,396,538
	<hr/>			<hr/>
	4,189,613	Total Percentage of Collections	33.33%	1,396,538
TOTAL CASH & ESTIMATED REVENUES:	5,286,146	ACTUAL CASH YEAR TO DATE:		2,493,071
ESTIMATED DISBURSEMENTS:		ACTUAL DISBURSEMENTS:		
2023 Budget	4,189,613			1,478,916
2022 Encumbrances	699,965			
Additional Appropriations				
	<hr/>			<hr/>
TOTAL BUDGETED APPROPRIATION	4,889,578	Percentage of Disbursements	30.25%	1,478,916
AMOUNT LEFT FOR APPROPRIATION	<u><u>396,568</u></u>	ACTUAL CASH BALANCE YTD:		<u><u>1,014,155</u></u>
FOR CONSIDERATION TODAY:				
APPROPRIATIONS	\$50,963			

ALLEN COUNTY
 FINANCIAL REPORT FOR
Domestic Violence Problem Solving Court
 April 30, 2023

May 18, 2023

Meeting

Fund - 194

Department - Environmental Mgt.

<u>ESTIMATE</u>		<u>ACTUAL</u>
CASH BALANCE AT 1/1/23	0	0
ESTIMATED REVENUES FOR 2023:		ACTUAL REVENUES TO DATE:
		Percentage of Collections:
Grant	10,000	0.00%
	<u>10,000</u>	<u>0</u>
TOTAL ESTIMATED CASH:	10,000	ACTUAL CASH YEAR TO DATE:
		0
ESTIMATED DISBURSEMENTS:		ACTUAL DISBURSEMENTS:
2023 Budget		
2022 Encumbrances	0	
Additional Appropriations	<u> </u>	<u> </u>
TOTAL BUDGETED APPROPRIATION	0	Percentage of Disbursements
		0
AMOUNT LEFT FOR APPROPRIATION	<u><u>10,000</u></u>	REMAINING CASH BALANCE YTD:
		<u><u>0</u></u>
FOR CONSIDERATION TODAY:		
APPROPRIATIONS	10,000	
UNAPPROPRIATIONS		

ALLEN COUNTY
FINANCIAL REPORT
HIGHWAY FUND
April 30, 2023

May 18, 2023

Meeting

Fund - 250

Department - Highway

	<u>ESTIMATE</u>		<u>ACTUAL</u>
CASH BALANCE AT 1/1/23	13,992,604		13,992,604
ESTIMATED REVENUES FOR 2023:			ACTUAL REVENUES TO DATE:
			Percentage of Collections:
SUR/Wheel Tax Distribution	2,873,072		32.28% 927,495
Highway Fees	845,000		26.62% 224,944
MVH State Distribution	10,505,684		39.23% 4,121,185
Miscellaneous/Other	95,000		282.59% 268,461
	14,318,756		Total Percentage of Collections 38.71% 5,542,084
TOTAL CASH & ESTIMATED REVENUES:	28,311,360		ACTUAL CASH YEAR TO DATE: 19,534,689
ESTIMATED DISBURSEMENTS:			ACTUAL DISBURSEMENTS:
2023 Budget	15,049,435		5,160,573
2022 Encumbrances	9,664,853		
Additional Appropriations			
TOTAL BUDGETED APPROPRIATION	24,714,288		Percentage of Disbursements 20.88% 5,160,573
AMOUNT LEFT FOR APPROPRIATION	3,597,072		REMAINING CASH BALANCE YTD: <u>14,374,115</u>

FOR CONSIDERATION TODAY:

APPROPRIATIONS

UNAPPROPRIATIONS

ALLEN COUNTY
 FINANCIAL REPORT FOR
Sur/Wheel Tax Bridge Fund
 April 30, 2023

May 18, 2023

Meeting

Fund - 252

Department - Highway

	<u>ESTIMATE</u>		<u>ACTUAL</u>		
CASH BALANCE AT 1/1/23	1,341,338				1,341,338
ESTIMATED REVENUES FOR 2023:			ACTUAL REVENUES TO DATE:		
			Percentage of Collections:		
Interlocal Agreements	215,903		30.63%		66,134
Miscellaneous	<u>215,903</u>		<u>38.97%</u>		<u>18,010</u>
			Total Percentage of Collections		84,144
TOTAL ESTIMATED CASH:	1,557,241		ACTUAL CASH YEAR TO DATE:		1,425,482
ESTIMATED DISBURSEMENTS:			ACTUAL DISBURSEMENTS:		
2023 Budget	215,903				236,613
2022 Encumbrances	535,405				
Additional Appropriations	<u> </u>				<u> </u>
TOTAL BUDGETED APPROPRIATION	751,308		Percentage of Disbursements	31.49%	236,613
AMOUNT LEFT FOR APPROPRIATION	<u><u>805,933</u></u>		REMAINING CASH BALANCE YTD:		<u><u>1,188,870</u></u>

FOR CONSIDERATION TODAY:

APPROPRIATIONS
UNAPPROPRIATIONS

ALLEN COUNTY
FINANCIAL REPORT
LOCAL ROAD AND STREET
April 30, 2023

May 18, 2023

Meeting

Fund - 255

Department - Highway

	<u>ESTIMATE</u>		<u>ACTUAL</u>
CASH BALANCE AT 1/1/23	2,238,868		2,238,868
ESTIMATED REVENUES FOR 2023:			ACTUAL REVENUES TO DATE:
			Percentage of Collections:
LRS Distributions	2,929,453		35.53% 1,040,784
Federal Reimb/Misc	2,929,453		306,921
	2,929,453	Total Percentage of Collections	46.01% 1,347,705
TOTAL ESTIMATED CASH:	5,168,321		ACTUAL CASH YEAR TO DATE: 3,586,573
ESTIMATED DISBURSEMENTS:			ACTUAL DISBURSEMENTS:
2023 Budget	2,729,453		714,985
2022 Encumbrances	214,190		
Additional Appropriations			
TOTAL BUDGETED APPROPRIATION	2,943,643	Percentage of Disbursements	24.29% 714,985
AMOUNT LEFT FOR APPROPRIATION	2,224,678		REMAINING CASH BALANCE YTD: <u>2,871,588</u>

FOR CONSIDERATION TODAY:

APPROPRIATIONS

UNAPPROPRIATIONS

ALLEN COUNTY
FINANCIAL REPORT FOR
REASSESSMENT
April 30, 2023

May 18, 2023 **Meeting**

Fund - 261

Department - Co. Assessor

	<u>ESTIMATE</u>		<u>ACTUAL</u>	
CASH BALANCE AT 1/1/23	1,021,834			1,021,834
ESTIMATED REVENUES FOR 2023:				ACTUAL REVENUES TO DATE:
2023 Property Tax	655,633			Percentage of Collections: 0.00%
Less Circuit Breaker Credit	<u>(47,112)</u>			
Total Property Taxes charged	608,521			0.00%
Miscellaneous	<u>59,642</u>			48.94% <u>29,187</u>
	668,163			Total Percentage of Collections 4.37% <u>29,187</u>
TOTAL CASH & ESTIMATED REVENUES:	1,689,997			ACTUAL CASH YEAR TO DATE: 1,051,021
ESTIMATED DISBURSEMENTS:				ACTUAL DISBURSEMENTS:
2023 Budget	1,231,598			344,257
2022 Encumbrances	0			
Additional Appropriations	<u> </u>			<u> </u>
TOTAL BUDGETED APPROPRIATION	1,231,598			Percentage of Disbursements 27.95% 344,257
AMOUNT LEFT FOR APPROPRIATION	<u><u>458,399</u></u>			REMAINING CASH BALANCE YTD: <u><u>706,764</u></u>

FOR CONSIDERATION TODAY:

APPROPRIATIONS
UNAPPROPRIATIONS

ALLEN COUNTY
FINANCIAL REPORT FOR
Board of Health Fund
April 30, 2023

May 18, 2023 Meeting

Fund - 285

Department - Health

	<u>ESTIMATE</u>		<u>ACTUAL</u>
CASH BALANCE AT 1/1/23	3,734,190		3,734,190
ESTIMATED REVENUES FOR 2023:			ACTUAL REVENUES TO DATE:
2023 Property Tax	3,496,711		0.00%
Less Circuit Breaker Credit	<u>(248,406)</u>		
Total Property Taxes charged	3,248,305		0.00%
Miscellaneous	2,484,583		45.65% 1,134,195
	<u>5,732,888</u>		<u>Total Percentage of Collections 19.78% 1,134,195</u>
TOTAL CASH & ESTIMATED REVENUES:	9,467,078		ACTUAL CASH YEAR TO DATE: 4,868,385
ESTIMATED DISBURSEMENTS:			ACTUAL DISBURSEMENTS:
2023 Budget	6,355,255		1,581,491
2022 Encumbrances	0		
Additional Appropriations	<u> </u>		<u> </u>
TOTAL BUDGETED APPROPRIATION	6,355,255		Percentage of Disbursements 24.88% 1,581,491
AMOUNT LEFT FOR APPROPRIATION	<u><u>3,111,823</u></u>		REMAINING CASH BALANCE YTD: <u><u>3,286,894</u></u>
FOR CONSIDERATION TODAY:			
APPROPRIATIONS			
UNAPPROPRIATIONS			

ALLEN COUNTY
FINANCIAL REPORT
Cumulative Capital Development
April 30, 2023

May 18, 2023 Meeting

Fund - 321

Dept - Commissioners

	<u>ESTIMATE</u>		<u>ACTUAL</u>	
CASH BALANCE AT 1/1/23	8,201,734		8,201,734	
ESTIMATED REVENUES FOR 2023:				ACTUAL REVENUES TO DATE:
2023 Property Tax	3,955,655		0.00%	
Less Circuit Breaker Credit	<u>(258,400)</u>			
Total Property Taxes charged	3,697,255		0.00%	
Miscellaneous	365,152		59.43%	217,020
	<u>4,062,407</u>			
TOTAL CASH & ESTIMATED REVENUES:	12,264,141		5.34%	217,020
				ACTUAL CASH YEAR TO DATE:
				8,418,754
ESTIMATED DISBURSEMENTS:				ACTUAL DISBURSEMENTS:
2023 Budget	5,500,000		32.66%	3,414,686
2022 Encumbrances	4,955,972			
Additional Appropriations	<u> </u>			
TOTAL BUDGETED APPROPRIATION	10,455,972			
				Percentage of Disbursements
				32.66% 3,414,686
AMOUNT LEFT FOR APPROPRIATION	<u><u>1,808,169</u></u>			REMAINING CASH BALANCE YTD:
				<u><u>5,004,068</u></u>

FOR CONSIDERATION TODAY:

APPROPRIATIONS
UNAPPROPRIATIONS

ALLEN COUNTY
FINANCIAL REPORT
LIT-Economic Development
April 30, 2023

May 18, 2023

Meeting

Fund - 329

Dept - Commissioners

	<u>ESTIMATE</u>		<u>ACTUAL</u>	
CASH BALANCE AT 1/1/23	20,597,719			20,597,719
ESTIMATED REVENUES FOR 2023:	—		ACTUAL REVENUES TO DATE:	
			Percentage of Collections:	
LIT-Economic Development Tax	14,959,059		33.33%	4,986,353
Miscellaneous (Commissioners)	500,000		77.61%	388,072
Federal/State Project Reimb-Highway	500,000		147.26%	736,278
	<u>15,959,059</u>		Total Percentage of Collections	<u>38.29%</u> 6,110,703
TOTAL CASH & ESTIMATED REVENUES:	36,556,778		ACTUAL CASH YEAR TO DATE:	26,708,422
ESTIMATED DISBURSEMENTS:			ACTUAL DISBURSEMENTS:	
2021 Budget, Encumbrances and Additional Appropriations:				
Highway (\$7,324,279 Beg Budget, \$3,003,677 PO's)	10,327,956		25.78%	2,662,075
Planning (\$357,151 Beg Budget, \$0 PO's)	357,151		29.76%	106,298
Commissioners (\$14,114,425 Beg Budget, \$2,918,384 PO's)	18,691,090		17.94%	3,353,951
	<u>29,376,197</u>		Percentage of Disbursements	<u>20.84%</u> 6,122,324
TOTAL BUDGETED APPROPRIATION	29,376,197			
AMOUNT LEFT FOR APPROPRIATION	<u><u>7,180,581</u></u>		REMAINING CASH BALANCE YTD:	<u><u>20,586,098</u></u>

FOR CONSIDERATION TODAY:

APPROPRIATIONS

UNAPPROPRIATIONS

ALLEN COUNTY
FINANCIAL REPORT
MAJOR BRIDGE FUND
April 30, 2023

May 18, 2023

Meeting

Fund - 340

Dept - Highway

	<u>ESTIMATE</u>		<u>ACTUAL</u>
CASH BALANCE AT 1/1/23	6,973,862		6,973,862
ESTIMATED REVENUES FOR 2023:			ACTUAL REVENUES TO DATE:
2023 Property Tax	4,895,396		Percentage of Collections: 0.00%
Less Circuit Breaker Credit	<u>(319,788)</u>		
Total Property Taxes charged	4,575,608		0.00%
Miscellaneous	<u>470,223</u>		88.76% <u>417,384</u>
	5,045,831		Total Percentage of Collections 8.27% <u>417,384</u>
TOTAL CASH & ESTIMATED REVENUES:	12,019,693		ACTUAL CASH YEAR TO DATE: 7,391,245
ESTIMATED DISBURSEMENTS:			ACTUAL DISBURSEMENTS:
2023 Budget	4,790,510		2,192,582
2022 Encumbrances	4,298,131		
Additional Appropriations	<u> </u>		<u> </u>
TOTAL BUDGETED APPROPRIATION	9,088,641		Percentage of Disbursements 24.12% 2,192,582
AMOUNT LEFT FOR APPROPRIATION	<u><u>2,931,052</u></u>		REMAINING CASH BALANCE YTD: <u><u>5,198,664</u></u>

FOR CONSIDERATION TODAY:

APPROPRIATIONS

UNAPPROPRIATIONS

ALLEN COUNTY
FINANCIAL REPORT FOR
Rainy Day Fund
April 30, 2023

May 18, 2023

Meeting

Fund - 736

Department - Commissioners

	<u>ESTIMATE</u>		<u>ACTUAL</u>
CASH BALANCE AT 1/1/23	15,380,809		15,380,809
ESTIMATED REVENUES FOR 2023:			ACTUAL REVENUES TO DATE:
			Percentage of Collections:
Interest	175,000		123.84% 216,723
Highway project reimbursement	200,000		22.95% 45,906
Highway loan repayment	340,000		116.60% 396,433
	715,000		Total Percentage of Collections 92.18% 659,062
TOTAL CASH & ESTIMATED REVENUES:	16,095,809		ACTUAL CASH YEAR TO DATE: 16,039,871
ESTIMATED DISBURSEMENTS:			ACTUAL DISBURSEMENTS:
2023 Budget	-		
2022 Encumbrances	299,905		28,959
Additional Appropriations	-		
	299,905		Percentage of Disbursements 28,959
TOTAL BUDGETED APPROPRIATION	299,905		
Transfer from General Fund			Transfer from General Fund
AMOUNT LEFT FOR APPROPRIATION	15,795,904		REMAINING CASH BALANCE YTD: 16,010,912

FOR CONSIDERATION TODAY:

APPROPRIATIONS
UNAPPROPRIATIONS

ALLEN COUNTY
 FINANCIAL REPORT FOR
ARP Coronavirus Local Rec
 April 30, 2023

May 18, 2023

Meeting

Fund - 975

Department - Commissioners

	<u>ESTIMATE</u>		<u>ACTUAL</u>	
CASH BALANCE AT 1/1/23	74,046,859		74,046,859	
ESTIMATED REVENUES FOR 2023:			ACTUAL REVENUES TO DATE:	
			Percentage of Collections:	
ARPA Funds				
Interest	750,000		136.98%	1,027,353
	<u>750,000</u>		Total Percentage of Collections	<u>136.98%</u> 1,027,353
TOTAL ESTIMATED CASH:	74,796,859		ACTUAL CASH YEAR TO DATE:	75,074,212
ESTIMATED DISBURSEMENTS:			ACTUAL DISBURSEMENTS:	
2023 Budget	0			
2022 Encumbrances	10,187,344			7,826,296
Additional Appropriations	<u>30,000,000</u>			<u> </u>
TOTAL BUDGETED APPROPRIATION	40,187,344		Percentage of Disbursements	7,826,296
AMOUNT LEFT FOR APPROPRIATION	<u><u>34,609,515</u></u>		REMAINING CASH BALANCE YTD:	<u><u>67,247,916</u></u>
FOR CONSIDERATION TODAY:				
APPROPRIATIONS				
UNAPPROPRIATIONS				



ECONOMIC
DEVELOPMENT

MEMORANDUM

TO: Allen County Council
FROM: Rachel S. Black
SUBJECT: Council Meeting – May 18, 2023
DATE: May 8, 2023

At the next meeting, the Council will have on its agenda the following items:

1. Consideration of a Resolution approving a Statement of Benefits (SB-1) for General Motors, LLC. The following documents are enclosed for your review prior to the meeting:
 - a. Resolution Approving SB-1
 - b. Spreadsheet Indicating Taxes Paid and Taxes Saved
 - c. Statement of Benefits Form

If you have any questions, please feel free to call me at 260-449-7607.

200 East Berry St., Suite 150, Fort Wayne, IN 46802



ALLENCOUNTY.US

RESOLUTION NO. _____
ALLEN COUNTY COUNCIL
RESOLUTION APPROVING A STATEMENT OF BENEFITS
FOR GENERAL MOTORS, LLC

WHEREAS, the County of Allen has been requested by General Motors, LLC to find pursuant to I.C. 6-1.1-12.1 that the attached Statement of Benefits justifies a deduction in assessed value of personal property; and

WHEREAS, on December 16, 2004 the County Council of Allen County, Indiana, did adopt a Confirmatory Resolution for the designation of all real estate in unincorporated Allen County except that zoned RS, RSP-1, RSP-2, A-2, A-3, RSP-3, and MH as an Economic Revitalization Area (ERA # 135) pursuant to Allen County Council Resolution No. 2004-12-16-03 and amended by Resolution No. 2019-01-17-02 excluding zoning districts A3, R1, R2, R3, MHS or MHP under Allen County Zoning Map effective January 1, 2018; and

WHEREAS, the project location is in an area zoned I3 (Intensive Industrial) which is an eligible zoning district under Resolution No. 2019-01-17-02; and

WHEREAS, 50 IAC 10-2-6 requires that when an Economic Revitalization Area has previously been designated and such designation has not expired, that the taxpayer shall submit a Statement of Benefits and the designating body shall review the Statement of Benefits to determine whether the totality of the benefits justify the deduction; and

WHEREAS, on May 5, 2023 the Allen County Board of Commissioners approved Resolution 05-05-23-01 consenting to the approval of the Statement of Benefits for General Motors, LLC by the Allen County Council. The Board of Commissioners did not find a conflict between the approval of the Statement of Benefits, as defined in I.C. 6-1.1-12.1-3 and 6-1.1-12.1-4.5 and the previous designation of portions of that real estate as an "allocation area", as defined in I.C. 36-7-14-39.

NOW, THEREFORE, BE IT RESOLVED, that after reviewing the Statement of Benefits, the Council finds that a deduction should be allowed based upon the following findings:

1. That the estimate of the value of the redevelopment and the cost of the new equipment is reasonable for projects of that nature and equipment of that type.
2. That the estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the installation of new equipment.
3. That the estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the installation of new equipment.

4. That any other benefits about which information was requested are benefits that can be reasonably expected to result from the installation of new equipment.
5. That the totality of benefits is sufficient to justify the deduction.

BE IT ALSO RESOLVED, that based on the information provided in the Statement of Benefits, the Council authorizes a ten (10) year/ 100% deduction of personal property taxes in accordance with I.C. 6-1.1-12.1-4.

Schedule is as follows:

Personal Property	
Year 1 – Year 10	100%

BE IT ALSO RESOLVED, that the deduction is based only on the assessed value of the equipment that is new regardless of which pool it is in.

BE IT ALSO RESOLVED, that General Motors, LLC is responsible for filing the actual tax abatement forms with the Allen County Auditor, located at the Rousseau Center each year in order to receive its deduction on personal property.

BE IT ALSO RESOLVED, General Motors, LLC must provide the Allen County Auditor and the local designating body, at the time of filing the deduction, information showing the extent to which the company has been in compliance with the signed Statement of Benefits in accordance with I.C. 6-1.1-12.1-5.1.

BE IT ALSO RESOLVED, that if any part, parts, clause or portion of this Resolution shall be adjudged invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the validity or constitutionality of this Resolution as a whole or any other part, clause or portion of this Resolution.

BE IT FINALLY RESOLVED, that by adoption of this Resolution, the Allen County Council does approve the Statement of Benefits attached hereto and made a part hereof.

ADOPTED, this 18th day of May, 2023, by the County Council of Allen County, Indiana.

**Tom Harris, President
Allen County Council**

ATTEST:

**Nick Jordan, Auditor
Allen County, Indiana**

Tax Abatement Projection

Ten Year Equipment Abatement for General Motors, LLC

TAX YEAR	INVESTMENT IN PERSONAL PROPERTY	TRUE TAX VALUE	NET TAX RATE	% OF DEDUCTION	TRUE VALUE DEDUCTED	TRUE VALUE TAXED	TAXES DUE WITH DEDUCTION	TAXES DUE WITHOUT DEDUCTION	COMPANY SAVINGS
2026 PAY 2027	\$468,000,000	\$187,200,000	\$1.4956	100%	\$187,200,000	\$0	\$0	\$2,799,763	\$2,799,763
2027 PAY 2028		\$262,080,000	\$1.4956	100%	\$262,080,000	\$0	\$0	\$3,919,668	\$3,919,668
2028 PAY 2029		\$196,560,000	\$1.4956	100%	\$196,560,000	\$0	\$0	\$2,939,751	\$2,939,751
2029 PAY 2030		\$149,760,000	\$1.4956	100%	\$149,760,000	\$0	\$0	\$2,239,811	\$2,239,811
2030 PAY 2031		\$140,400,000	\$1.4956	100%	\$140,400,000	\$0	\$0	\$2,099,822	\$2,099,822
2031 PAY 2032		\$140,400,000	\$1.4956	100%	\$140,400,000	\$0	\$0	\$2,099,822	\$2,099,822
2032 PAY 2033		\$140,400,000	\$1.4956	100%	\$140,400,000	\$0	\$0	\$2,099,822	\$2,099,822
2033 PAY 2034		\$140,400,000	\$1.4956	100%	\$140,400,000	\$0	\$0	\$2,099,822	\$2,099,822
2034 PAY 2035		\$140,400,000	\$1.4956	100%	\$140,400,000	\$0	\$0	\$2,099,822	\$2,099,822
2035 PAY 2036		\$140,400,000	\$1.4956	100%	\$140,400,000	\$0	\$0	\$2,099,822	\$2,099,822
TOTALS							\$0	\$24,497,928	\$24,497,928



**STATEMENT OF BENEFITS
PERSONAL PROPERTY**

State Form 51764 (R5 / 1-21)

Prescribed by the Department of Local Government Finance

FORM SB-1 / PP

PRIVACY NOTICE

Any information concerning the cost of the property and specific salaries paid to individual employees by the property owner is confidential per IC 6-1.1-12.1-5.1.

INSTRUCTIONS:

1. This statement must be submitted to the body designating the Economic Revitalization Area prior to the public hearing if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise this statement must be submitted to the designating body **BEFORE** a person installs the new manufacturing equipment and/or research and development equipment, and/or logistical distribution equipment and/or information technology equipment for which the person wishes to claim a deduction.
2. The statement of benefits form must be submitted to the designating body and the area designated an economic revitalization area before the installation of qualifying abatable equipment for which the person desires to claim a deduction.
3. To obtain a deduction, a person must file a certified deduction schedule with the person's personal property return on a certified deduction schedule (Form 103-ERA) with the township assessor of the township where the property is situated or with the county assessor if there is no township assessor for the township. The 103-ERA must be filed between January 1 and May 15 of the assessment year in which new manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment is installed and fully functional, unless a filing extension has been obtained. A person who obtains a filing extension must file the form between January 1 and the extended due date of that year.
4. Property owners whose Statement of Benefits was approved, must submit Form CF-1/PP annually to show compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)
5. For a Form SB-1/PP that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. For a Form SB-1/PP that is approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. (IC 6-1.1-12.1-17)

SECTION 1						TAXPAYER INFORMATION					
Name of taxpayer General Motors LLC			Name of contact person Troy Kennedy								
Address of taxpayer (number and street, city, state, and ZIP code) MC 482-C16-A68, P.O. Box 300, Detroit, MI. 48265 attn: Tax Incentive Mgr.						Telephone number (313) 418-5569					
SECTION 2						LOCATION AND DESCRIPTION OF PROPOSED PROJECT					
Name of designating body Allen County Council						Resolution number (s)					
Location of property 12200 LaFayette Ctr. Rd., Roanoke, IN. 46783			County Allen			DLGF taxing district number 048-017					
Description of manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment. (Use additional sheets if necessary.) Furnish and install machinery, equipment and special tooling to support next generation product.						ESTIMATED					
								START DATE		COMPLETION DATE	
						Manufacturing Equipment		07/01/2025		02/28/2029	
						R & D Equipment		07/01/2025		02/28/2029	
						Logist Dist Equipment		07/01/2025		02/28/2029	
IT Equipment		07/01/2025		02/28/2029							
SECTION 3						ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT					
Current Number 3,912		Salaries \$247,952,000		Number Retained 3,300		Salaries \$209,162,000		Number Additional 0		Salaries 0	
SECTION 4						ESTIMATE TOTAL COST AND VALUE OF PROPOSED PROJECT					
NOTE: Pursuant to IC 6-1.1-12.1-5.1 (d) (2) the COST of the property is confidential.			MANUFACTURING EQUIPMENT		R & D EQUIPMENT		LOGIST DIST EQUIPMENT		IT EQUIPMENT		
			COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	
Current values			1,648,075,235	87,040,853							
Plus estimated values of proposed project			468,000,000	140,400,000							
Less values of any property being replaced			100,000,000	30,000,000							
Net estimated values upon completion of project			2,014,075,235	197,440,853							
SECTION 5						WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER					
Estimated solid waste converted (pounds) _____ - _____						Estimated hazardous waste converted (pounds) _____ - _____					
Other benefits: To be determined. * Manufacturing equipment costs include any R&D, Logistics Distribution, and IT equip. to the extent they are part of the proposed project.											
SECTION 6						TAXPAYER CERTIFICATION					
I hereby certify that the representations in this statement are true.											
Signature of authorized representative 									Date signed (month, day, year) April 17, 2023		
Printed name of authorized representative Aaron Feinberg						Title General Tax Counsel					

FOR USE OF THE DESIGNATING BODY

We have reviewed our prior actions relating to the designation of this economic revitalization area and find that the applicant meets the general standards adopted in the resolution previously approved by this body. Said resolution, passed under IC 6-1.1-12.1-2.5, provides for the following limitations as authorized under IC 6-1.1-12.1-2.

A. The designated area has been limited to a period of time not to exceed N/A calendar years * (see below). The date this designation expires is N/A. NOTE: This question addresses whether the resolution contains an expiration date for the designated area.

B. The type of deduction that is allowed in the designated area is limited to:

1. Installation of new manufacturing equipment;	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Enhanced Abatement per IC 6-1.1-12.1-18
2. Installation of new research and development equipment;	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	Check box if an enhanced abatement was approved for one or more of these types.
3. Installation of new logistical distribution equipment.	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
4. Installation of new information technology equipment;	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	

C. The amount of deduction applicable to new manufacturing equipment is limited to \$ ALL cost with an assessed value of \$ /. (One or both lines may be filled out to establish a limit, if desired.)

D. The amount of deduction applicable to new research and development equipment is limited to \$ / cost with an assessed value of \$ /. (One or both lines may be filled out to establish a limit, if desired.)

E. The amount of deduction applicable to new logistical distribution equipment is limited to \$ / cost with an assessed value of \$ /. (One or both lines may be filled out to establish a limit, if desired.)

F. The amount of deduction applicable to new information technology equipment is limited to \$ / cost with an assessed value of \$ /. (One or both lines may be filled out to establish a limit, if desired.)

G. Other limitations or conditions (specify) 100% Abatement for ten years

H. The deduction for new manufacturing equipment and/or new research and development equipment and/or new logistical distribution equipment and/or new information technology equipment installed and first claimed eligible for deduction is allowed for:

<input type="checkbox"/> Year 1	<input type="checkbox"/> Year 2	<input type="checkbox"/> Year 3	<input type="checkbox"/> Year 4	<input type="checkbox"/> Year 5	<input type="checkbox"/> Enhanced Abatement per IC 6-1.1-12.1-18
<input type="checkbox"/> Year 6	<input type="checkbox"/> Year 7	<input type="checkbox"/> Year 8	<input type="checkbox"/> Year 9	<input checked="" type="checkbox"/> Year 10	Number of years approved: <u> </u>
					(Enter one to twenty (1-20) years; may not exceed twenty (20) years.)

I. For a Statement of Benefits approved after June 30, 2013, did this designating body adopt an abatement schedule per IC 6-1.1-12.1-17? Yes No
 If yes, attach a copy of the abatement schedule to this form.
 If no, the designating body is required to establish an abatement schedule before the deduction can be determined.

Also we have reviewed the information contained in the statement of benefits and find that the estimates and expectations are reasonable and have determined that the totality of benefits is sufficient to justify the deduction described above.

Approved by: (signature and title of authorized member of designating body)	Telephone number ()	Date signed (month, day, year)
Printed name of authorized member of designating body	Name of designating body Allen County Council	
Attested by: (signature and title of attester)	Printed name of attester	

* If the designating body limits the time period during which an area is an economic revitalization area, that limitation does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years that is less than the number of years designated under IC 6-1.1-12.1-17.

IC 6-1.1-12.1-17

Abatement schedules

Sec. 17. (a) A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:

- (1) The total amount of the taxpayer's investment in real and personal property.
- (2) The number of new full-time equivalent jobs created.
- (3) The average wage of the new employees compared to the state minimum wage.
- (4) The infrastructure requirements for the taxpayer's investment.

(b) This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. An abatement schedule may not exceed ten (10) years.

(c) An abatement schedule approved for a particular taxpayer before July 1, 2013, remains in effect until the abatement schedule expires under the terms of the resolution approving the taxpayer's statement of benefits.



COUNTY COUNCIL

ADDITIONAL APPROPRIATION REQUEST FROM FUNDS OTHER THAN THE GENERAL FUND:

DEPARTMENT: Allen Superior Court

LINE ITEM NUMBER: 129-62-01-412. AMOUNT REQUESTED: \$ 10,000.

CURRENT FUND BALANCE: \$10,000.

EXPECTED ANNUAL REVENUE: \$10,000.

IS REVENUE ON PACE TO MEET EXPECTATIONS? Yes

STATUTORY GUIDELINES: N/A

HOW WILL THIS APPROPRIATION BE USED?

Domestic Violence Court grant. Please appropriate in the following line items: 21-03 - \$2,000; 22-30 - \$2,500; 29-33 - \$3,000; 32-03 - \$2,500.

SPECIFIC COST OF ITEM AND HOW WAS THIS COST DETERMINED?

Amount of grant received,

IS THIS A RECURRING EXPENSE?

As long as the grant is available.

WILL OTHER EXPENDITURES BE NECESSARY?

No.

DISCUSSED WITH LIAISON? Yes

LIAISON'S NAME: Tom Harris

After saving this form, email it to
Becky Butler in the Auditor's Office



COUNTY COUNCIL

REQUEST FOR TRANSFERS WITHIN FUND BUT BETWEEN SERIES

DEPARTMENT: Allen Superior Court

NAME OF FUND: 892-62-01-412. - Eviction Diversion Grant

TOTAL AMOUNT TO BE TRANSFERRED:
\$11,652.

FROM LINE ITEM:	892-62-01-412.32-03	\$	5,000.	AMOUNT
	892-62-01-412.35-06	\$	420.	
	892-62-01-412.43-01	\$	5628	
TO LINE ITEM:	892-62-01-412.21-01	\$	11,048.	
		\$		
		\$		

WHY IS THIS NEEDED?
To purchase general supplies including toner for Eviction Diversion Specialist.

PROJECTED EXPENDITURE FOR TRANSFER-OUT LINE ITEM:
\$0

IS THERE SUFFICIENT FUNDING FOR FUTURE NEEDS AFTER TRANSFER?
Yes.

WHY IS THERE EXTRA MONEY IN THE TRANSFER-OUT LINE ITEM?
We did not need as much as the grant provided to set up this office.

DISCUSSED WITH LIAISON? Yes

LIAISON'S NAME: Tom Harris

After saving this form, email it to
Becky Butler in the Auditor's Office



*Allen County Jointly Serving the Citizens of Allen County, Indiana
Fire Chiefs Association*

May 16, 2023

RE: Pager and Alerting System Upgrade

To County Executives:

The Allen County Fire Departments are requesting additional funds to obtain a firewall package for the Mach alert system. The county has upgraded their firewall hardware, which is a necessary component to tie into the main Spillman. A 3-year subscription is required, making the cost \$2,426.25 per station; total package cost \$50,951.25. The original estimate was \$600 per station. Most of the departments involved are in the infant stages of fire district formation, with no funding until June 2024. This financial burden to the new districts could be mitigated by the county and transferred to the district budget in time for the subscription renewal.

Thank you for your consideration on this matter.

Stay Safe!

Allen County Fire Chiefs Association



IT PRODUCTS TECHNOLOGY SOLUTIONS PEACE OF MIND®

ITsavvy LLC
 313 South Rohlwing Road
 Addison, IL 60101
 www.ITsavvy.com

Quote Details	
Quote #:	3716054
Date:	04/12/2023
Payment Method:	Net 30 Days
Client PO#:	
Cost Center:	
Shipping Method:	Ground

Quote

Bill To:
 ACCT #: 555860
 Allen County
 Jane Traina
 200 E. Berry St.
 Citizens Square Bldg, Ste 495
 Fort Wayne, IN 46802
 United States
 260-449-4074

Ship To:
 Allen County
 Jane Traina
 200 E. Berry St.
 Citizens Square Bldg, Ste 495
 Fort Wayne, IN 46802
 United States
 260-449-4074

Client Contact:
 Janine Brown
 (P) 260-427-2928
 Janine.brown@cityoffortwayne.org

Client Executive:
 Ryan Notley
 (P) 312.676.5235
 (F) 312.676.5236
 rnotley@ITsavvy.com

Description: Meraki Firewalls

Item Description	Part #	Qty	Unit Price	Total
1 Cisco Meraki MX68CW Security appliance - 10 ports - GigE - Wi-Fi 5 - 2.4 GHz, 5 GHz - cloud-managed - desktop Manufacturer Part #: MX68CW-HW-NA	21491711	21	\$1,207.01	\$25,347.21
2 Cisco Meraki Advanced Security Subscription license (3 years) + 3 Years Enterprise Support - 1 security appliance - hosted - for Cisco Meraki MX68CW Manufacturer Part #: LIC-MX68CW-SEC-3YR	21616706	21	\$1,219.76	\$25,614.96

Fair Market Value		\$1 Buy Out	
3 Year FMV / Year	5 Year FMV / Year	3 Year \$1 / Year	5 Year \$1 / Year
\$16,983.60	\$11,399.63	\$18,414.11	\$11,562.86

Subtotal: \$50,962.17
 Shipping: \$0.00
 Tax: Exempt
TOTAL: \$50,962.17

Lease prices listed above are estimates. They apply for Public School and Municipal Entities only. They are based upon individual credit review and approval. Your final rates will be determined after credit review.

ITsavvy is always looking to deliver the lowest cost possible to our clients. This results in fluctuating prices that you will find are lower more often than not. However, prices are subject to increases without notice in the event of a manufacturer or distributor price increase. Available inventory is subject to change without notice. This document is a quotation only and is not an order or offer to sell.

We do accept credit cards for payment. However, if the credit card is provided after the order has been invoiced there will be a charge of 3% of the total purchase.

Unless specifically listed above, these prices do NOT include applicable taxes, insurance, shipping, delivery, setup fees, or any cables or cabling services or material.

ITsavvy's General Terms and Conditions of Sale, which can be found at www.ITsavvy.com/termsandconditions, shall apply to and are incorporated into all agreements with Client, including all Orders.

Printed Name: _____

Title: _____

Authorized Signature: _____

Date: _____