ALLEN COUNTY COUNCIL MEETING AGENDA
WEDNESDAY, JULY 9, 2025
5:30 PM

CALL TO ORDER: PRESIDENT, BOB ARMSTRONG

ADOPTION OF THE AGENDA

APPROVAL OF MINUTES: June 11, 2025

FINANCIAL REPORT: AUDITOR, NICK JORDAN

TOTAL APPROPRIATIONS REQUESTED IN THE GENERAL FUND: $239,166

TOTAL APPROPRIATIONS REQUESTED IN OTHER FUNDS: $32,297

PUBLIC COMMENT

ECONOMIC DEVELOPMENT

Consideration of Resolution 2025-07-09-01 approving a Statement of Benefits(SB-1) for Keller Development, Inc./L&G Realty LLC

DEPARTMENT 01 - CLERK OF CT

1) Consideration of a salary ordinance amending the pay of Admin Asst at B5/1, $44,544, to Office Mgr at B7/1, $48,889; 37.5 hrs/wk Non-exempt

2) Consideration of a salary ordinance amending the pay of Ct Records Dpty from B3/1, $39,644, to B5/1, $44,544; 37.5 hrs/wk Non-exempt

3) Consideration of a salary ordinance amending the pay of Ct Records Dpty IV and Judgement Dpty from B4/1, $42,023, to B5/1, $44,544; 37.5 hrs/wk Non-exempt

DEPARTMENT 06 - SURVEYOR

1) Consideration of a salary ordinance amending the pay of Chief Hydrologist from A8/1, $71,503, to A10/1, $82,615; 40 hrs/wk Exempt

2) Consideration of a salary ordinance amending the pay of Hydrologist from A7/1, $65,599, 40 hrs/wk Non-Exempt to A9/1, $77,938; 40 hrs/wk Exempt

DEPARTMENT 29 - BLDG DEPT

TRANSFER WITHIN GENERAL FUND 100:

FROM:

1)	100-2901-424.12-01	FICA	$6,500

TO:

2)	100-2901-424.21-01	Office Supplies	$6,500

DEPARTMENT 31 - COOP EXTENSION

APPROPRIATION WITHIN GENERAL FUND 100:

1)	100-3101-463.32-03	Travel	$3,500
2)	100-3101-463.35-02	Gas	$1,500
3)	100-3101-463.36-01	Rent	$3,413
			$8,413

DEPARTMENT 40 - COMMISSIONERS

TRANSFER WITHIN GENERAL FUND 100:

FROM:

1) 100-4010-411.12-20 Health Ins $3,000

TO:

2) 100-4010-411.21-01 Supplies $3,000

DEPARTMENT 55 - ACJC

1) Consideration of a salary ordinance amending the pay of Det Srvc Spec from A3/1, $50,653 to C3/1, $51,128; 40 hrs/wk Non-exempt

2) Consideration of a salary ordinance establishing the pay of Det Srvc Officer at C3/1, $51,128; 40 hrs/wk Non-exempt. Currently Ct Ordered at this rate

DEPARTMENT 61 - CIRCUIT CT

TRANSFER WITHIN IOCS RESTORATION CT GRANT FUND 131:

FROM:

1) 131-6101-412.21-11 Office Supplies $5,000

TO:

2) 131-6101-412.31-13 Contractual $5,000

APPROPRIATION WITHIN OVWI CT GRANT FUND 877:

3)	877-6101-412.21-11	Supplies	$1,110
4)	877-6101-412.31-20	Drug Screen Testing	$2,822
			$3,932

DEPARTMENT 62 - SUPERIOR CT

1) Consideration of a salary ordinance amending the pay of Lead Sch Coord at B3/1, $39,644, to Judicial Data Coord at B5/1, $44,544; 37.5 hrs/wk Non-exempt

2) Consideration of a salary ordinance amending the pay of Law Clerk at LC2/1, $67,024, to Staff Atty at Spec Occ, $85,000; 37.5 hrs/wk Exempt

3) Consideration of a salary ordinance amending the pay of Comm Ct Law Clerk at Spec Occ $75,000, to Spec Occ, $85,000; 37.5 hrs/wk Exempt

cont'd on next page

APPROPRIATION WITHIN GENERAL FUND 100:

4)	100-6201-412.11-12	Transcript Fees	$54,250
5)	100-6201-412.12-57	401A	$821
6)	100-6201-412.15-80	Ct Srvcs Clerk	$6,662
7)	100-6201-412.15-81	Ct Srvcs Clerk	$5,651
8)	100-6201-412.15-83	Ct Srvcs Clerk	$5,377
9)	100-6201-412.15-86	Ct Srvcs Clerk	$5,377
10)	100-6201-412.31-06	Consulting	$102,615
11)	100-6201-412.39-82	Pauper Atty	$50,000
			$230,753

TRANSFER WITHIN GENERAL FUND 100:

FROM:

12)	100-6206-412.11-07	OT	$1,000
13)	100-6206-412.12-01	FICA	$7,218
14)	100-6206-412.12-02	PERF	$18,483
15)	100-6206-412.15-18	Case Mgr	$38,745
16)	100-6206-412.15-20	Case Mgr	$38,865
17)	100-6206-412.16-46	Case Mgr	$38,396
18)	100-6206-412.16-48	Admin Asst	$24,553
19)	100-6206-412.16-50	Data Mgr	$30,125
			$197,385

TO:

20)	100-6201-412.31-06	Consulting	$197,385

APPROPRIATION WITHIN CASA GRANT FUND 224:

21)	224-6222-412.21-01	Supplies	$3,000
22)	224-6222-412.31-13	Contractual	$25,365
			$28,365

DEPARTMENT 02 - AUDITOR

Consideration of Resolution 2025-07-09-02 Authorizing the Auditor to make advanced payments for goods and services.

DISCUSSION AND OTHER BUSINESS TO COME BEFORE COUNCIL:

2026 Budget pre-allocation discussion & determination

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 July 9, 2025.

The next regular County Council meeting will be held at 5:30 pm Wednesday, August 13, 2025 in the Chambers room of Citizens Square.

ALLEN COUNTY
FINANCIAL REPORT FOR
COUNTY GENERAL FUND
June 30, 2025

July 9, 2025 **Meeting**

Fund - 100

ESTIMATE		ACTUAL		
CASH BALANCE AT 1/1/25	47,907,874			47,907,874
ESTIMATED REVENUES FOR 2025:		**ACTUAL** REVENUES TO DATE:		
		Percentage of Collections:		
2025 Property Tax	88,942,780		53.03%	
Less Circuit Breaker Credit	(4,000,000)			
Total Property Taxes charged	84,942,780		55.53%	47,167,842
Miscellaneous	57,234,523		61.76%	35,345,752
	142,177,303	Total Percentage of Collections	58.04%	82,513,594
TOTAL CASH & **ESTIMATED** REVENUES:	190,085,177	**ACTUAL** CASH YEAR TO DATE:		130,421,468
ESTIMATED DISBURSEMENTS:		**ACTUAL** DISBURSEMENTS:		
2025 Budget	144,005,880			73,520,648
2024 Encumbrances	2,311,115			
Additional Appropriations	1,801,338			
TOTAL BUDGETED APPROPRIATION	148,118,333	Percentage of Disbursements	49.64%	73,520,648
Retain Cash Reserve	(4,000,000)			
AMOUNT LEFT FOR APPROPRIATION	37,966,844	**ACTUAL** CASH BALANCE YTD:		56,900,820
FOR CONSIDERATION TODAY:				
APPROPRIATION	**626,814**			

County General Miscellaneous Revenue Explanations

June 30, 2025

50% of Year Elapsed

Revenue Source	Annual Estimate	Percent	Actual	Explanation
OTHER TAXES:				
Financial Institutions Tax	340,000	45.97%	156,283	Two equal installments **June** and December.
Vehicle License Excise Tax	5,200,000	52.77%	2,743,988	Distributed ***April*** , **June**, October & December
Local Income Tax	23,554,012	64.31%	15,146,768	Distributed monthly**-Suppl in May $3,370,241**
Commercial Vehicle Excise Tax	438,000	49.08%	214,965	Two equal installments **June** and December.
Riverboat Wagering Tax Rev	501,000	0.00%	0	Full year distribution received in August.
INTERGOVERNMENTAL REVENUES:				
Indirect Costs - Child Support	233,000	34.14%	79,542	Received Quarterly
Emerg Prep/Civil Def-Fed Match	90,000	99.81%	89,828	Received 1x per yr
Care of State/Federal Prisoners	1,900,000	0.00%	0	State pays 1x per yr
ACJC/Trans Child Care	400,000	54.24%	216,942	Per Diem fees received monthly, except out-of-county contracts pay full year in first quarter
Youth Serv/Regular Child Care	4,100,000	46.83%	1,919,952	Varies monthly depending on youth housed
Liquor Excise Tax Dist-ABC	20,000	107.83%	21,566	Two Distributions per year
Public Defender/Capital Case	2,050,000	75.24%	1,542,518	Received Quarterly
Examination of Records	0		86,725	Two Distributions per year
Opiod Distribution to Local Gov	130,000	0.00%	0	Opioid Litigation Settlement
SSI Payments	10,000	0.00%	0	Receive monthly from Social Security Admin
LICENSES AND PERMITS:				
Department of Planning	1,353,511	59.34%	803,211	Collections deposited monthly
Building Department	3,200,000	55.99%	1,791,788	Collections deposited monthly
Cable Franchise License Fees	300,000	45.49%	136,474	Paid Quarterly from Cable Vendors
CHARGES FOR SERVICES:				
Treasurer	75,000	21.87%	16,403	Tax Sale Fees receipted with December Settlement
Recorder	900,000	42.84%	385,529	Collections deposited monthly
Sheriff	1,500,000	102.63%	1,539,507	Made up of different fees, including tax warrants at ***6/30 $146,307.28.***
Surveyor	300,000	16.62%	49,867	Summer months usually yield higher collections
Coroner	25,000	44.96%	11,240	
Auditor	5,000	63.42%	3,171	Copy, Notary, Payroll Processing fees
Data Processing	60,000	27.21%	16,325	Data file fees monthly / Joint Permit Brd 50% reimb from City of Ft Wayne

County General Miscellaneous Revenue Explanations

June 30, 2025

50% of Year Elapsed

Revenue Source	Annual Estimate	Percent	Actual	Explanation
N.I.R.C.C.	1,200,000	45.14%	541,632	Reimbursed from Feds as it is spent and invoiced
Clerk	875,000	59.59%	521,455	Collections deposited monthly
MISCELLANEOUS REVENUE:				
Child Support Exp Budget Reimb	1,500,000	59.88%	898,257	Reimbursed from State as it is spent and invoiced
Election Expense Reimburse			0	Reimbursement for cost of running City election
Reimbursements/Refunds	30,000	333.01%	99,902	Miscellaneous Reimbursements, i.e. Commissary part-time salaries
Interest	6,000,000	85.84%	5,150,259	Received monthly
Rental of County Property	250,000	41.51%	103,770	Received monthly.
Co. Misc. - Non-identified Rev	245,000	39.57%	96,945	Misc one time revenue
OTHER FINANCING SOURCES:				
Sale of Real & Personal Property	50,000	1100.67%	550,335	Proceeds from sale of county owned property. **Sale of 4315 Meyer Rd $498,237.50**
Unclaimed Surplus Tax	200,000	23.11%	46,228	Unclaimed Surplus is moved to General Fund in December of each year. TS Surplus done in Jan
Property Tax Refund Reimb	200,000	182.19%	364,376	County is reimbursed from units at Settlement for tax refunds paid throughout the year.
TOTAL	57,234,523	61.76%	35,345,752	
Less Property Tax Refunds				Eliminate refunds above the estimated revenue to calculate a more accurate picture of collection rate.
Total Miscellaneous Collections	57,234,523	61.76%	35,345,752	

ALLEN COUNTY
FINANCIAL REPORT FOR
LIT Public Safety-County Share
June 30, 2025

July 9, 2025 **Meeting**

Fund - 120

ESTIMATE		ACTUAL		
CASH BALANCE AT 1/1/25	5,185,423			5,185,423
ESTIMATED REVENUES FOR 2025:		**ACTUAL** REVENUES TO DATE:		
		Percentage of Collections:		
LIT Public Safety distributive shares	5,013,434		63.40%	3,178,468
Miscellaneous/Commissary Reimb				
	5,013,434	Total Percentage of Collections	63.40%	3,178,468
TOTAL CASH & **ESTIMATED** REVENUES:	10,198,857	**ACTUAL** CASH YEAR TO DATE:		8,363,891
ESTIMATED DISBURSEMENTS:		**ACTUAL** DISBURSEMENTS:		
2025 Budget	5,134,910			1,613,753
2024 Encumbrances	0			
Additional Appropriations	2,500,000			
TOTAL BUDGETED APPROPRIATION	7,634,910	Percentage of Disbursements	21.14%	1,613,753
AMOUNT LEFT FOR APPROPRIATION	2,563,947	**ACTUAL** CASH BALANCE YTD:		6,750,139
FOR CONSIDERATION TODAY:				
APPROPRIATIONS	**0**			

ALLEN COUNTY
FINANCIAL REPORT FOR
LIT-CORRECTIONAL FACILITY
June 30, 2025

July 9, 2025 **Meeting**

Fund - 132

ESTIMATE		ACTUAL		
CASH BALANCE AT 1/1/25	16,294,833			16,294,833
ESTIMATED REVENUES FOR 2025:		**ACTUAL** REVENUES TO DATE:		
		Percentage of Collections:		
LIT Correctional Facility Dist	16,294,834		49.17%	8,012,452
Miscellaneous				
	16,294,834	Total Percentage of Collections	49.17%	8,012,452
TOTAL CASH & **ESTIMATED** REVENUES:	32,589,667	**ACTUAL** CASH YEAR TO DATE:		24,307,285
ESTIMATED DISBURSEMENTS:		**ACTUAL** DISBURSEMENTS:		
2025 Budget	32,589,666			0
2024 Encumbrances	0			
Additional Appropriations				
TOTAL BUDGETED APPROPRIATION	32,589,666	Percentage of Disbursements		0
AMOUNT LEFT FOR APPROPRIATION	1	**ACTUAL** CASH BALANCE YTD:		24,307,285

FOR CONSIDERATION TODAY:

APPROPRIATIONS

ALLEN COUNTY
FINANCIAL REPORT FOR
Correctional Facility Building Fund
June 30, 2025

July 9, 2025 **Meeting**

Fund - 133

ESTIMATE		ACTUAL	
CASH BALANCE AT 1/1/25	43,661,858		43,661,858
ESTIMATED REVENUES FOR 2025:		**ACTUAL** REVENUES TO DATE:	
		Percentage of Collections:	
Miscellaneous	-		0
	0	Total Percentage of Collections	0
TOTAL CASH & **ESTIMATED** REVENUES:	43,661,858	**ACTUAL** CASH YEAR TO DATE:	43,661,858
ESTIMATED DISBURSEMENTS:		**ACTUAL** DISBURSEMENTS:	
2025 Budget	37,279,652		0
2024 Encumbrances	0		
Additional Appropriations			
TOTAL BUDGETED APPROPRIATION	37,279,652	Percentage of Disbursements	0
AMOUNT LEFT FOR APPROPRIATION	6,382,206	**ACTUAL** CASH BALANCE YTD:	43,661,858

FOR CONSIDERATION TODAY:

APPROPRIATIONS

ALLEN COUNTY
FINANCIAL REPORT FOR
CASA
June 30, 2025

July 9, 2025 **Meeting**

Fund - 224 **Department - Superior Court**

ESTIMATE			ACTUAL		
CASH BALANCE AT 1/1/25		340,528			340,528
ESTIMATED REVENUES FOR 2025:			**ACTUAL** REVENUES TO DATE:		
			Percentage of Collections:		
	Grant	451,000		66.02%	297,741
		451,000	Total Percentage of Collections	66.02%	297,741
TOTAL **ESTIMATED** CASH:		791,528	**ACTUAL** CASH YEAR TO DATE:		638,269
ESTIMATED DISBURSEMENTS:			**ACTUAL** DISBURSEMENTS:		
	2025 Budget	682,908		40.79%	278,591
	2024 Encumbrances				
	Additional Appropriations				
TOTAL BUDGETED APPROPRIATION		682,908	Percentage of Disbursements	40.79%	278,591
AMOUNT LEFT FOR APPROPRIATION		108,620	REMAINING CASH BALANCE YTD:		359,678
FOR CONSIDERATION TODAY:					
APPROPRIATIONS		**28,365**			
UNAPPROPRIATIONS					

ALLEN COUNTY
FINANCIAL REPORT
HIGHWAY FUND
June 30, 2025

July 9, 2025 **Meeting**

Fund - 250 **Department - Highway**

ESTIMATE		ACTUAL		
CASH BALANCE AT 1/1/25	15,806,331			15,806,331
ESTIMATED REVENUES FOR 2025:		**ACTUAL** REVENUES TO DATE:		
		Percentage of Collections:		
SUR/Wheel Tax Distribution	2,964,569		48.75%	1,445,351
Highway Fees	737,000		54.96%	405,086
MVH State Distribution	11,100,000		57.16%	6,344,416
Miscellaneous/Other	1,565,000		153.83%	2,407,388
	16,366,569	Total Percentage of Collections	64.78%	10,602,242
TOTAL CASH & **ESTIMATED** REVENUES:	32,172,900	**ACTUAL** CASH YEAR TO DATE:		26,408,573
ESTIMATED DISBURSEMENTS:		**ACTUAL** DISBURSEMENTS:		
2025 Budget	18,032,119			5,829,247
2024 Encumbrances	9,063,284			
Additional Appropriations				
TOTAL BUDGETED APPROPRIATION	27,095,403	Percentage of Disbursements	21.51%	5,829,247
AMOUNT LEFT FOR APPROPRIATION	5,077,497	REMAINING CASH BALANCE YTD:		20,579,326

FOR CONSIDERATION TODAY:

APPROPRIATIONS

UNAPPROPRIATIONS

ALLEN COUNTY
FINANCIAL REPORT FOR
Sur/Wheel Tax Bridge Fund
June 30, 2025

July 9, 2025 **Meeting**

Fund - 252 **Department - Highway**

ESTIMATE			ACTUAL		
CASH BALANCE AT 1/1/25		878,039			878,039
ESTIMATED REVENUES FOR 2025:			**ACTUAL** REVENUES TO DATE:		
			Percentage of Collections:		
	Interlocal Agreements	200,000		63.30%	126,591
	Miscellaneous	50,000		45.13%	22,566
		250,000	Total Percentage of Collections	59.66%	149,157
TOTAL **ESTIMATED** CASH:		1,128,039	**ACTUAL** CASH YEAR TO DATE:		1,027,196
ESTIMATED DISBURSEMENTS:			**ACTUAL** DISBURSEMENTS:		
	2025 Budget	255,403			25,737
	2024 Encumbrances	26,060			
	Additional Appropriations				
TOTAL BUDGETED APPROPRIATION		281,463	Percentage of Disbursements	9.14%	25,737
AMOUNT LEFT FOR APPROPRIATION		846,576	REMAINING CASH BALANCE YTD:		1,001,459

FOR CONSIDERATION TODAY:

APPROPRIATIONS

UNAPPROPRIATIONS

ALLEN COUNTY
FINANCIAL REPORT
LOCAL ROAD AND STREET
June 30, 2025

July 9, 2025 **Meeting**

Fund - 255 **Department - Highway**

ESTIMATE			ACTUAL		
CASH BALANCE AT 1/1/25		3,790,328			3,790,328
ESTIMATED REVENUES FOR 2025:			**ACTUAL** REVENUES TO DATE: Percentage of Collections:		
	LRS Distributions	2,900,000		58.35%	1,692,263
	Federal Reimb/Misc	160,000			
		3,060,000	Total Percentage of Collections	55.30%	1,692,263
TOTAL **ESTIMATED** CASH:		6,850,328	**ACTUAL** CASH YEAR TO DATE:		5,482,591
ESTIMATED DISBURSEMENTS:			**ACTUAL** DISBURSEMENTS:		
	2025 Budget	3,158,710			1,134,033
	2024 Encumbrances	152,158			
	Additional Appropriations				
TOTAL BUDGETED APPROPRIATION		3,310,868	Percentage of Disbursements	34.25%	1,134,033
AMOUNT LEFT FOR APPROPRIATION		3,539,460	REMAINING CASH BALANCE YTD:		4,348,558

FOR CONSIDERATION TODAY:

APPROPRIATIONS
UNAPPROPRIATIONS

7/1/2025 3:05 PM

ALLEN COUNTY
FINANCIAL REPORT FOR
REASSESSMENT
June 30, 2025

July 9, 2025 **Meeting**

Fund - 261 **Department - Co. Assessor**

ESTIMATE			ACTUAL		
CASH BALANCE AT 1/1/25	751,501				751,501
ESTIMATED REVENUES FOR 2025:			**ACTUAL** REVENUES TO DATE:		
			Percentage of Collections:		
2025 Property Tax	700,092			37.85%	
Less Circuit Breaker Credit	(36,017)				
Total Property Taxes charged	664,075			39.90%	264,989
Miscellaneous	84,992			163.66%	139,097
	749,067		Total Percentage of Collections	53.95%	404,086
TOTAL CASH & **ESTIMATED** REVENUES:	1,500,568		**ACTUAL** CASH YEAR TO DATE:		1,155,587
ESTIMATED DISBURSEMENTS:			**ACTUAL** DISBURSEMENTS:		
2025 Budget	1,173,256				565,204
2024 Encumbrances	31,400				
Additional Appropriations					
TOTAL BUDGETED APPROPRIATION	1,204,656		Percentage of Disbursements	46.92%	565,204
AMOUNT LEFT FOR APPROPRIATION	295,912		REMAINING CASH BALANCE YTD:		590,383

FOR CONSIDERATION TODAY:

APPROPRIATIONS
UNAPPROPRIATIONS

ALLEN COUNTY
FINANCIAL REPORT FOR
Board of Health Fund
June 30, 2025

July 9, 2025 **Meeting**

Fund - 285 **Department - Health**

ESTIMATE		ACTUAL		
CASH BALANCE AT 1/1/25	5,608,309			5,608,309
ESTIMATED REVENUES FOR 2025:		**ACTUAL** REVENUES TO DATE:		
		Percentage of Collections:		
2025 Property Tax	3,383,024		52.70%	
Less Circuit Breaker Credit	(192,090)			
Total Property Taxes charged	3,190,934		55.87%	1,782,832
Miscellaneous	3,383,815		46.31%	1,567,211
	6,574,749	Total Percentage of Collections	50.95%	3,350,043
TOTAL CASH & **ESTIMATED** REVENUES:	12,183,058	**ACTUAL** CASH YEAR TO DATE:		8,958,352
ESTIMATED DISBURSEMENTS:		**ACTUAL** DISBURSEMENTS:		
2025 Budget	6,207,409			2,541,873
2024 Encumbrances	0			
Additional Appropriations				
TOTAL BUDGETED APPROPRIATION	6,207,409	Percentage of Disbursements	40.95%	2,541,873
AMOUNT LEFT FOR APPROPRIATION	5,975,649	REMAINING CASH BALANCE YTD:		6,416,480

FOR CONSIDERATION TODAY:

APPROPRIATIONS

UNAPPROPRIATIONS

ALLEN COUNTY
FINANCIAL REPORT
Cumulative Capital Development
June 30, 2025

July 9, 2025 **Meeting**

Fund - 321 **Dept - Commissioners**

ESTIMATE		ACTUAL		
CASH BALANCE AT 1/1/25	6,883,326			6,883,326
ESTIMATED REVENUES FOR 2025:		**ACTUAL** REVENUES TO DATE:		
		Percentage of Collections:		
2025 Property Tax	4,791,263		53.03%	
Less Circuit Breaker Credit	(217,302)			
Total Property Taxes charged	4,573,961		55.55%	2,540,887
Miscellaneous	810,236		40.51%	328,244
	5,384,197	Total Percentage of Collections	53.29%	2,869,131
TOTAL CASH & **ESTIMATED** REVENUES:	12,267,523	**ACTUAL** CASH YEAR TO DATE:		9,752,456
ESTIMATED DISBURSEMENTS:		**ACTUAL** DISBURSEMENTS:		
2025 Budget	6,779,000			1,425,149
2024 Encumbrances	1,621,086			
Additional Appropriations				
TOTAL BUDGETED APPROPRIATION	8,400,086	Percentage of Disbursements	16.97%	1,425,149
AMOUNT LEFT FOR APPROPRIATION	3,867,437	REMAINING CASH BALANCE YTD:		8,327,307

FOR CONSIDERATION TODAY:

APPROPRIATIONS

UNAPPROPRIATIONS

ALLEN COUNTY
FINANCIAL REPORT

LIT-Economic Development

June 30, 2025

July 9, 2025 **Meeting**

Fund - 329 **Dept - Commissioners**

ESTIMATE		ACTUAL		
CASH BALANCE AT 1/1/25	30,583,853			30,583,853
ESTIMATED REVENUES FOR 2025:		**ACTUAL** REVENUES TO DATE:		
		Percentage of Collections:		
LIT-Economic Development Tax	17,850,802		63.44%	11,323,902
Miscellaneous (Commissioners)	500,000		87.60%	437,984
Federal/State Project Reimb-Highway	500,000		103.33%	516,665
	18,850,802	Total Percentage of Collections	65.14%	12,278,550
TOTAL CASH & **ESTIMATED** REVENUES:	49,434,655	**ACTUAL** CASH YEAR TO DATE:		42,862,403
ESTIMATED DISBURSEMENTS:		**ACTUAL** DISBURSEMENTS:		
2025 Budget, Encumbrances and Additional Appropriations:				
Highway ($8,049,455 Beg Budget, $1,491,246 PO's)	9,540,701		48.05%	4,583,914
Planning ($347,745 Beg Budget, $0 PO's)	347,745		37.53%	130,524
Commissioners ($5,925000 Beg Budget, $7,712,129 PO's)	19,055,129		14.31%	2,726,670
County General Expenses moved for 2025 Budget	4,750,000		95.12%	4,518,155
TOTAL BUDGETED APPROPRIATION	33,693,575	Percentage of Disbursements	35.49%	11,959,263
AMOUNT LEFT FOR APPROPRIATION	15,741,080	REMAINING CASH BALANCE YTD:		30,903,140

FOR CONSIDERATION TODAY:

APPROPRIATIONS

UNAPPROPRIATIONS

ALLEN COUNTY
FINANCIAL REPORT
MAJOR BRIDGE FUND
June 30, 2025

July 9, 2025 **Meeting**

Fund - 340 **Dept - Highway**

ESTIMATE		ACTUAL		
CASH BALANCE AT 1/1/25	9,942,354			9,942,354
ESTIMATED REVENUES FOR 2025:		**ACTUAL** REVENUES TO DATE:		
		Percentage of Collections:		
2025 Property Tax	5,929,519		53.03%	
Less Circuit Breaker Credit	(268,926)			
Total Property Taxes charged	5,660,593		55.55%	3,144,523
Miscellaneous	1,383,938		38.36%	530,864
	7,044,531	Total Percentage of Collections	52.17%	3,675,387
TOTAL CASH & **ESTIMATED** REVENUES:	16,986,885	**ACTUAL** CASH YEAR TO DATE:		13,617,741
ESTIMATED DISBURSEMENTS:		**ACTUAL** DISBURSEMENTS:		
2025 Budget	6,301,178			3,023,658
2024 Encumbrances	4,645,546			
Additional Appropriations				
TOTAL BUDGETED APPROPRIATION	10,946,724	Percentage of Disbursements	27.62%	3,023,658
AMOUNT LEFT FOR APPROPRIATION	6,040,161	REMAINING CASH BALANCE YTD:		10,594,082

FOR CONSIDERATION TODAY:

APPROPRIATIONS

UNAPPROPRIATIONS

ALLEN COUNTY
FINANCIAL REPORT FOR
Rainy Day Fund
June 30, 2025

July 9, 2025 **Meeting**

Fund - 736 **Department - Commissioners**

ESTIMATE		ACTUAL		
CASH BALANCE AT 1/1/25	17,994,738			17,994,738
ESTIMATED REVENUES FOR 2025:		**ACTUAL** REVENUES TO DATE:		
		Percentage of Collections:		
Interest	850,000		50.56%	429,787
Highway project reimbursement	263,702		100.00%	263,703
Highway loan repayment	265,000			
	1,378,702	Total Percentage of Collections	50.30%	693,490
TOTAL CASH & **ESTIMATED** REVENUES:	19,373,440	**ACTUAL** CASH YEAR TO DATE:		18,688,228
ESTIMATED DISBURSEMENTS:		**ACTUAL** DISBURSEMENTS:		
2025 Budget	-			
2024 Encumbrances	3,943,238			2,228,183
Additional Appropriations				
TOTAL BUDGETED APPROPRIATION	3,943,238	Percentage of Disbursements		2,228,183
Transfer from General Fund		Transfer from General Fund		
AMOUNT LEFT FOR APPROPRIATION	15,430,202	REMAINING CASH BALANCE YTD:		16,460,045

FOR CONSIDERATION TODAY:

APPROPRIATIONS

UNAPPROPRIATIONS

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ALLEN COUNTY
FINANCIAL REPORT FOR
OVWI Court PSC Fund
June 30, 2025

July 9, 2025 **Meeting**

Fund - 877 **Department - Adult Probation**

ESTIMATE			ACTUAL		
CASH BALANCE AT 1/1/25		6,076			6,076
ESTIMATED REVENUES FOR 2025:			**ACTUAL** REVENUES TO DATE:		
			Percentage of Collections:		
	State Grant	66,000		99.65%	65,770
		66,000	Total Percentage of Collections	99.65%	65,770
TOTAL **ESTIMATED** CASH:		72,076	**ACTUAL** CASH YEAR TO DATE:		71,846
ESTIMATED DISBURSEMENTS:			**ACTUAL** DISBURSEMENTS:		
	2025 Budget	61,838		60.88%	37,649
	2024 Encumbrances				
	Additional Appropriations				
TOTAL BUDGETED APPROPRIATION		61,838	Percentage of Disbursements	60.88%	37,649
AMOUNT LEFT FOR APPROPRIATION		10,238	REMAINING CASH BALANCE YTD:		34,197

FOR CONSIDERATION TODAY:

APPROPRIATIONS	**3,932**
UNAPPROPRIATIONS	

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ALLEN COUNTY
FINANCIAL REPORT FOR
ARP Coronavirus Local Rec
June 30, 2025

July 9, 2025 **Meeting**

Fund - 975 **Department - Commissioners**

ESTIMATE			ACTUAL		
CASH BALANCE AT 1/1/25		24,032,834			24,032,834
ESTIMATED REVENUES FOR 2025:			**ACTUAL** REVENUES TO DATE:		
			Percentage of Collections:		
	ARPA Funds	0			
	Interest	1,000,000		54.48%	544,845
		1,000,000	Total Percentage of Collections	54.48%	544,845
TOTAL **ESTIMATED** CASH:		25,032,834	**ACTUAL** CASH YEAR TO DATE:		24,577,679
ESTIMATED DISBURSEMENTS:			**ACTUAL** DISBURSEMENTS:		
	2025 Budget	6,500,000			7,804,367
	2024 Encumbrances	18,526,640			
	Additional Appropriations				
TOTAL BUDGETED APPROPRIATION		25,026,640	Percentage of Disbursements		7,804,367
AMOUNT LEFT FOR APPROPRIATION		6,194	REMAINING CASH BALANCE YTD:		16,773,312

FOR CONSIDERATION TODAY:

APPROPRIATIONS
UNAPPROPRIATIONS

ECONOMIC
DEVELOPMENT

MEMORANDUM

TO: Allen County Council

FROM: Rachel Black

SUBJECT: Council Meeting – July 9, 2025

DATE: June 30, 2025

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

1. Consideration of a Resolution approving a Statement of Benefits (SB-1) for Keller Development, Inc./L&G Realty 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. Formal Application Materials
    d. Statement of Benefits Form

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

RESOLUTION NO. ________
ALLEN COUNTY COUNCIL
RESOLUTION APPROVING A STATEMENT OF BENEFITS
FOR KELLER DEVELOPMENT INC./L & G REALTY LLC

WHEREAS, the County of Allen has been requested by Keller Development Inc./L & G Realty 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 real 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. 2024-07-10-01excluding zoning districts A3, R1, R2, MHS or MHP under Allen County Zoning Map effective January 1, 2018; and

WHEREAS, the project location is in an area zoned R3 (Multiple Family Residential) which is an eligible zoning district under Resolution No. 2024-07-10-01; and

WHEREAS, I.C. 6-1.1-12.1-3 and Section 1(B)(i) of the Allen County Tax Abatement Policy allows a multifamily facility that contains at least twenty percent (20%) of the units available for use by low and moderate income individuals; and

WHEREAS, Section 1(K) of the Allen County Tax Abatement Policy allows for a multifamily facility located outside of an economic development target area that meets the criteria for the Indiana Housing and Community Development Authority for Low Income Housing Tax Credits as eligible to receive a 10-year deduction without adhering to the point system; 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.

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 number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the improvements to the real estate; and

2. 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 improvements to the real estate; and

3. That any other benefits about which information was requested are benefits that can be reasonably expected to result from the improvements to the real estate; and

4. That the totality of benefits is sufficient to justify the deduction; and

BE IT ALSO RESOLVED, that based on the information provided in the Statement of Benefits, the Council authorizes ten (10) year tax abatement of real property taxes in accordance with I.C. 6-1.1-12.1-4 and I.C. 6-1.1-12.1-17.

Schedule is as follows:

Real	Property
Year 1	100%
Year 2	95%
Year 3	80%
Year 4	65%
Year 5	50%
Year 6	40%
Year 7	30%
Year 8	20%
Year 9	10%
Year 10	5%

BE IT ALSO RESOLVED, that Keller Development, Inc./L & G Realty 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 real property.

BE IT ALSO RESOLVED, Keller Development, Inc./L & G Realty 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 Keller Development, Inc./L & G Realty LLC is willing to voluntarily contribute five percent (5%) of its savings received from the abatement to the tax abatement development fund for fire and police services.

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 9th day of July, 2025, by the County Council of Allen County, Indiana.

____
Robert Armstrong, President
Allen County Council

ATTEST:

____
Nick Jordan, Auditor
Allen County, Indiana

Tax Abatement Projection

Ten Year Real Abatement for Keller Development/L&G Realty LLC									
TAX YEAR	**INVESTMENT IN REAL 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**
2028 PAY 2029	$7,828,500	$7,828,500	$1.5980	100%	$7,828,500	$0	$0	$125,099	$125,099
2029 PAY 2030		$7,828,500	$1.5980	95%	$7,437,075	$391,425	$6,255	$125,099	$118,844
2030 PAY 2031		$7,828,500	$1.5980	80%	$6,262,800	$1,565,700	$25,020	$125,099	$100,080
2031 PAY 2032		$7,828,500	$1.5980	65%	$5,088,525	$2,739,975	$43,785	$125,099	$81,315
2032 PAY 2033		$7,828,500	$1.5980	50%	$3,914,250	$3,914,250	$62,550	$125,099	$62,550
2033 PAY 2034		$7,828,500	$1.5980	40%	$3,131,400	$4,697,100	$75,060	$125,099	$50,040
2034 PAY 2035		$7,828,500	$1.5980	30%	$2,348,550	$5,479,950	$87,570	$125,099	$37,530
2035 PAY 2036		$7,828,500	$1.5980	20%	$1,565,700	$6,262,800	$100,080	$125,099	$25,020
2036 PAY 2037		$7,828,500	$1.5980	10%	$782,850	$7,045,650	$112,589	$125,099	$12,510
2037 PAY 2038		$7,828,500	$1.5980	5%	$391,425	$7,437,075	$118,844	$125,099	$6,255
TOTALS							**$631,752**	**$1,250,994**	**$619,242**

APPLICATION FOR APPROVAL OF A STATEMENT OF BENEFITS (SB-1)

APPLICATION IS FOR: (check either or both)

☒ Real Estate Improvements (New Building, Addition, and/or Modification)

☐ New Equipment (Manufacturing, Research and Development, Logistical Distribution, and/or Information Technology)

Please provide the amount invested for each category:

Total cost of real estate improvements:	$7,828,500
Total cost of manufacturing equipment:	______
Total cost of research and development equipment:	______
Total cost of logistical distribution equipment:	______
Total cost of information technology equipment:	______
Grand total cost of real estate improvements and equipment:	$7,828,500

GENERAL INFORMATION

1. Real property taxpayer's name: Keller Development, Inc. / L&G Realty LLC
   Personal property taxpayer's name: _____
   (**Please make sure these names match the SB-1 state forms for tax purposes)
2. Address listed on tax bill: 2455 W Till Rd, Fort Wayne, IN 46818
3. Year Company was established: 1977 / 2001
4. Name of Company to be designated, if applicable: Charlotte Cove, LP (to-be-formed)
5. Address of property where improvements will be made: 2635 & 2625 W Till Rd
6. Parcel Identification Number of property: 02-07-04-401-003.000-065 / 02-07-04-401-003.001-065
7. Contact person/representative: Dawn A. Gallaway (for all organizations)

8. Telephone number: 260-497-9000
9. Mailing address of contact person: 2455 W Till Rd, Fort Wayne, IN 46818

10. E-mail address: dawn@kellerdev.com

11. Do you plan to request state or local assistance to finance public improvements? No

12. What is the company's NAICS (North American Industry Classification System) code? 531311

13. Indicate the nature of the company's business, in general: Rental housing

14. For "Office" and "Service" businesses, please indicate the percentage of clients/customers that are located within Allen County: N/A

15. Description of product or service to be offered at the project site:

    Affordable rental housing

16. Dollar amount of annual sales for each of the last three years:

    N/A ______ ______

17. What is the percentage of clients/customers served that are located outside of Allen County?
    N/A

18. List the three largest customers, their locations, and amount of annual gross sales:

Customer	City / State	Annual Gross Sales
N/A		

19. List the three largest material suppliers, their locations, and amount of annual purchases:

Supplier	City / State	Gross Purchases
N/A		

20. Does the company's business include a retail component, meaning that goods or items are sold to the ultimate consumer for the consumer's use or consumption and not to a person for resale? No (If yes, continue below. If no, then skip to question 21.)

a. What percentage of floor space will be utilized for retail activities?

_____

b. What percentage of sales are made to the ultimate consumer as defined above?

_____

c. Provide the amount of sales tax collected in each of the last three years?

_____ _____ _____

d. What percentage of business is from service calls? _____

21. Impact on existing businesses:

a. Will this project be in competition with existing local businesses? No

b. Will this project complement existing local business? Yes

c. Provide the names of who you consider to be your top three competitors:

None

REAL PROPERTY INFORMATION

Complete this section only if you are requesting a deduction from assessed value for real estate improvements.

22. Current use of the property:

    a. How is the real estate presently used? agriculture, storage

    b. What structures are on the property? Barn, metal storage building

    c. What is (are) the general condition of structure(s)? poor, good

23. Describe the proposed improvements to the subject property: 25 duplex structures for a total of 50 individual units of 2- and 3-bedrooms, plus a clubhouse building, small maintenance garage, and outdoor amenities like covered pavilion, playground, and basketball court. Private infrastructure to include a street and sidewalks.

24. Have Allen County building permits been filed for this project? ☐ Yes ☒ No

25. Projected Construction timeframe:

    a. Construction start date: June 2026 b. Construction completion date: September 2027

26. Will this project require approval of a rezoning, plat, development plan, vacation, variance, special exception, or contingent use prior to the issuance of an Improvement Location Permit? Yes If yes, list: Zoning and development plan, both filed March 2025

PERSONAL PROPERTY INFORMATION

Complete this section **only** if you are requesting a deduction from the assessed value of new manufacturing, research and development, logistical distribution, or information technology equipment.

27. Describe the purpose of the proposed equipment at the project site:

28. Please provide a list of the equipment for which you are applying for a personal property abatement along with the expected life of the asset for purposes of depreciation (attach a separate sheet if necessary):

Proposed Equipment (list individually)	Expected Life of Asset For Purpose of Depreciation

29. Will any of the equipment listed above be classified as special tooling (as defined by regulation No. 16 and reported on Form 103-T) for property tax purposes? _____

    a. If yes, please indicate the total cost of special tooling: _____

30. Has any of the equipment for which you are seeking a designation been installed? _____

31. Has any of the proposed equipment ever been used for any purpose in Indiana? _____
    If so, who was it purchased from:_____

32. Development time frame

    a. Equipment purchase date: _____ b. Equipment installation date: _____

JOB CREATION AND RETENTION

Please be specific on job descriptions. When listing the occupation codes, please avoid using the "Major Occupational Groupings"(i.e. 11-000, 13-000, etc.) which are more general in nature. Instead, use specific occupation codes (11-1021, 13-1081, etc.) for each created and retained job. To fill out information on occupation and occupation code, use data available through Occupation Employment Statistics for Fort Wayne, IN Metropolitan and Nonmetropolitan Area at the following link:
http://www.bls.gov/oes/current/oes_23060.htm

33. Current **full-time** employment:

Occupation	*Occupation Code*	*Number Of Jobs*	*Average Salary*	*Salary Range*

34. **Full-time** jobs to be created as a result of this project:

Occupation	*Occupation Code*	*Number Of Jobs*	*Average Salary*	*Salary Range*

35a. Please note any **temporary** positions:

Occupation Current or created?	*Occupation Code*	*Number Of Jobs*	*Average Salary*	*Salary Range*

35b. Please note any **part-time** positions:

Occupation Current or created?	*Occupation Code*	*Number Of Jobs*	*Average Salary*	*Salary Range*
Created: Property Manager	11-9141	1		

Created: Maintenance Technician	37-2011	1	

36. Anticipated date for reaching employment level in Question 34: September 2027

37. Check all of the benefits listed below that the company provides to workers who have been employed for 6 months. The company must pay at least 70% of the benefit cost.

☐ Paid Vacation ☐ Health Insurance ☐ Uniforms

☐ Sick Leave ☐ Life Insurance ☐ Employee Training

☐ Paid Holidays ☐ Dental Insurance ☐ Tuition Reimbursement

☐ Pension Plan ☐ Vision Insurance

☒ Other (Please List): Company 401(k) and match

COMMUNITY BENEFITS

38. The Allen County Council began the Tax Abatement Development Fund in 1994. The fund is being capitalized with voluntary contributions of either 10% or 5% of the tax savings realized by companies receiving tax abatement. Is the company willing to contribute a portion of its tax savings? (Please check one)

Yes: ☐ 10% ☒ 5% No: ☐

If yes, check one: ☒ Fire & Police Services ☐ Economic Development

REQUIRED ATTACHMENTS

This application will not be considered complete unless signed and the items listed below are attached. Once the application is determined to be complete, then this project will be placed on the agenda of the Allen County Council.

- ☒ 1) Application Fee (Make check payable to "Allen County Treasurer")
- ☒ 2) Statement of Benefits (SB-1) Form(s) (Fill in pg 1 and sign)

There is a non-refundable filing fee of $500 for either real estate improvements or new equipment. If filing for both real estate improvements and new equipment the fee is $750. A fee may also be assessed if the applicant requests a waiver of non-compliance for failure to apply prior to obtaining building permits and/or installing equipment. The filing fee will be used to defray the costs incurred by Allen County in processing the application pursuant to I.C. 6-1.1-12.1-2(h).

Please make the check payable to the **Allen County Treasurer** and include it with the application. Please send check, application, and applicable state forms to:

Department of Planning Services
Attn: Rachel Black
200 E Berry St / Suite 150
Fort Wayne, IN 46802

CERTIFICATION

Filing this application constitutes a request for approval of a Statement of Benefits (SB-1) only and does not constitute an automatic deduction of property taxes. I understand it is the responsibility of the applicant to file the appropriate abatement forms with the Allen County Auditor and the Allen County Assessor if the SB-1 is approved. I certify that the taxpayer is not delinquent on any and/or all property tax due to taxing jurisdictions within Allen County, Indiana.

I hereby certify the information and representations of this application are true and complete and that neither an Improvement Location Permit nor a Structural Permit have been filed for construction of improvements, nor has equipment which is a part of this application been purchased and installed as of the date of the filing of this application.

I understand that I must file a correctly completed Compliance with Statement of Benefits Form (CF-1) demonstrating compliance with the community benefits described on the SB-1 form and that failure to demonstrate compliance on an annual basis may result in the termination of the tax abatement benefits authorized by the approval of the SB-1.

Dawn A. Gallaway

Signature of owner or authorized representative

Dawn A. Gallaway, President of Keller Development, Inc and
Member of L&G Realty LLC

Date 04/28/2025

RECEIVED
MAY 06 2025
By

Charlotte Cove
2625 & 2635 West Till Road, Fort Wayne, IN 46818

The tax abatement application for Charlotte Cove consists of two parcels:

- 2625 W Till Rd, Parcel # 02-07-04-401-003.001-065, owned by L&G Realty LLC
- 2635 W Till Rd, Parcel # 02-07-04-401-003.000-065, owned by Keller Development, Inc.

Dawn A. Gallaway is an authorized signatory for both of these entities. The two parcels will also be combined into one at the time Charlotte Cove's secondary development plan is approved. When the development begins paying taxes, the ownership will be a newly formed limited partnership called "Charlotte Cove, LP" or something similar, and Dawn A. Gallaway will continue to be the authorized signatory.

Charlotte Cove will be a new residential development of 50 affordable rental housing units in 25 duplex buildings. These structures will be single-story and have a mix of two- and three-bedroom floor plans. 100% of units will be affordable to low- and moderate-income households making up to 80% of the Allen County Area Median Income. Construction will be funded through the state's Rental Housing Tax Credit Program (RHTC), but rents will not be subsidized in any way, and operations will be maintained by the revenues generated by affordable rents that are lower than similar conventional properties.

Affordable housing like Charlotte Cove generates substantial positive economic impact because of the benefit it provides to residents. Rents will be charged on a tiered system that is based on a household's actual income. For two-bedroom units, the range is expected to be $402 - $955 and three-bedroom units are expected to range between $482 - $1,060, including water, sewer, trash, and internet. Comparable market-rate units are frequently more than double this cost, especially when compared to the rents that will be available to households on the lower end of the income scale. The savings that residents see from this type of housing empowers them to improve their economic well-being, and instead of paying the majority of their monthly income toward rent, they have the freedom to save, obtain childcare or a vehicle, pay down debt, or participate in the local economy in other ways that they would otherwise be unable to do.

As a 100% affordable housing development, Charlotte Cove is eligible to receive a 10-year property tax abatement. This request is being made for two reasons: the first is that affordable housing generates less revenue to support operations, and tax abatement helps directly alleviate operating costs, which makes for a more sustainable development for the long-term. The second reason is that the state prioritizes awarding RHTC funding to developments that can show a financial contribution to the development from the local unit of government, with the savings from tax abatement being counted as a direct contribution. RHTCs are allocated on a scoring rubric, and without tax abatement, Charlotte Cove would be less competitive for RHTC funds and might not be able to be built.

STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS

State Form 51767 (R6 / 10-14)

Prescribed by the Department of Local Government Finance

20____ PAY 20____
FORM SB-1 / Real Property
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.

This statement is being completed for real property that qualifies under the following Indiana Code (*check one box*):

☑ Redevelopment or rehabilitation of real estate improvements (IC 6-1.1-12.1-4)

☐ Residentially distressed area (IC 6-1.1-12.1-4.1)

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*** *the redevelopment or rehabilitation of real property 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 initiation of the redevelopment or rehabilitation for which the person desires to claim a deduction.*
3. *To obtain a deduction, a Form 322/RE must be filed with the County Auditor before May 10 in the year in which the addition to assessed valuation is made or not later than thirty (30) days after the assessment notice is mailed to the property owner if it was mailed after April 10. A property owner who failed to file a deduction application within the prescribed deadline may file an application between March 1 and May 10 of a subsequent year.*
4. *A property owner who files for the deduction must provide the County Auditor and designating body with a Form CF-1/Real Property. The Form CF-1/Real Property should be attached to the Form 322/RE when the deduction is first claimed and then updated annually for each year the deduction is applicable. IC 6-1.1-12.1-5.1(b)*
5. *For a Form SB-1/Real Property 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/Real Property 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		
Keller Development, Inc. / L&G Realty LLC		
Address of taxpayer *(number and street, city, state, and ZIP code)*: 2455 W Till Rd, Fort Wayne, IN 46818		
Name of contact person: Dawn A. Gallaway	Telephone number: (260) 497-9000	E-mail address: dawn@kellerdev.com

SECTION 2 — LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body: Allen County Council		Resolution number:
Location of property: 2635 / 2625 W Till Rd, Fort Wayne, IN 46818	County: Allen	DLGF taxing district number: 065
Description of real property improvements, redevelopment, or rehabilitation *(use additional sheets if necessary)*: Demolition of existing structures and redevelopment with new construction of 25 duplex buildings with 50 total housing units, including a clubhouse, outdoor amenities, and new private infrastructure including a street.		Estimated start date *(month, day, year)*: June 1, 2026 Estimated completion date *(month, day, year)*: September 1, 2027

SECTION 3 — ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT

Current number	Salaries	Number retained	Salaries	Number additional	Salaries
0.00	$0.00	0.00	$0.00	2.00	$23,400.00

SECTION 4 — ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT

	REAL ESTATE IMPROVEMENTS	
	COST	ASSESSED VALUE
Current values		34,000.00
Plus estimated values of proposed project	7,828,500.00	
Less values of any property being replaced		
Net estimated values upon completion of project	7,828,500.00	

SECTION 5 — WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER

Estimated solid waste converted *(pounds)* ____________

Estimated hazardous waste converted *(pounds)* ____________

Other benefits

100% affordable housing for low- and moderate-income households. Creation of two part-time jobs at $18/hour (estimated $23,400 annually).

SECTION 6 — TAXPAYER CERTIFICATION

I hereby certify that the representations in this statement are true.

Signature of authorized representative	Date signed *(month, day, year)*
Dawn A. Gallaway	8/28/2025
Printed name of authorized representative: Dawn A. Gallaway	Title: Pres. Keller Development, Inc. / Mbr. L&G Realty LLC

FOR USE OF THE DESIGNATING BODY

We find that the applicant meets the general standards in the resolution adopted or to be adopted by this body. Said resolution, passed or to be passed under IC 6-1.1-12.1, provides for the following limitations:

A. The designated area has been limited to a period of time not to exceed 10 (ten) calendar years* *(see below)*. The date this designation expires is n/a.

B. The type of deduction that is allowed in the designated area is limited to:
1. Redevelopment or rehabilitation of real estate improvements ☑ Yes ☐ No
2. Residentially distressed areas ☐ Yes ☑ No

C. The amount of the deduction applicable is limited to $ ALL.

D. Other limitations or conditions *(specify)* None

E. Number of years allowed: ☐ Year 1 ☐ Year 2 ☐ Year 3 ☐ Year 4 ☐ Year 5 (* see below) ☐ Year 6 ☐ Year 7 ☐ Year 8 ☐ Year 9 ☑ Year 10

F. 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.

We have also 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 *(signature and title of authorized member of designating body)*	Telephone number ( )	Date signed *(month, day, year)* 7/9/2025
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.

A. For residentially distressed areas where the Form SB-1/Real Property was approved prior to July 1, 2013, the deductions established in IC 6-1.1-12.1-4.1 remain in effect. The deduction period may not exceed five (5) years. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. The deduction period may not exceed ten (10) years. (See IC 6-1.1-12.1-17 below.)

B. For the redevelopment or rehabilitation of real property where the Form SB-1/Real Property was approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. (See IC 6-1.1-12.1-17 below.)

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.

Amended Salary Ordinance
2025

Consideration of a salary ordinance amending the pay for an employee within the budget of Clerk. All Clerk Funds-0101-415-

Title From/To	Approp	Classification From/To	Salary From/To	
Admin Asst to Office Mgr	**13.37**	**B5/1 to B7/1**	**$**	**44,544**
			$	**48,889**
			37.5 hrs/wk Non-exempt	

WHEREAS: The Allen County Council is apprised of the need to amend the salary ordinance for the above mentioned position and is in concurrence with this need.

NOW THEREFORE: BE IT ORDAINED BY THE ALLEN COUNTY COUNCIL:

SECTION 1. The salary, wages and other compensation paid this position within the budget are amended as described above.

THIS ORDINANCE READ, CONSIDERED AND ADOPTED BY THE MEMBERS OF THE ALLEN COUNTY COUNCIL ON THE 9th DAY OF JULY 2025.

MEMBERS OF THE ALLEN COUNTY COUNCIL

AYE	NAY
______________________	______________________
______________________	______________________
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Attest: ______________________________

Nicholas D Jordan, Allen County Auditor-Secretary, Ex-Officio

Amended Salary Ordinance
2025

Consideration of a salary ordinance amending the pay for an employee within the budget of Clerk. All Clerk Funds-0101-412-

Title From/To	Approp	Classification From/To	Salary From/To	
Ct Records Dpty	**See attached**	**B3/1 to B5/1**	**$**	**39,644**
			$	**44,544**
			37.5 hrs/wk Non-exempt	

WHEREAS: The Allen County Council is apprised of the need to amend the salary ordinance for the above mentioned position and is in concurrence with this need.

NOW THEREFORE: BE IT ORDAINED BY THE ALLEN COUNTY COUNCIL:

SECTION 1. The salary, wages and other compensation paid this position within the budget are amended as described above.

THIS ORDINANCE READ, CONSIDERED AND ADOPTED BY THE MEMBERS OF THE ALLEN COUNTY COUNCIL ON THE 9th DAY OF JULY 2025.

MEMBERS OF THE ALLEN COUNTY COUNCIL

AYE	**NAY**
______________________	______________________
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Attest: ______________________________

Nicholas D Jordan, Allen County Auditor-Secretary, Ex-Officio

DEPT #	OFFICE *
1	**Clerk**
13.17	COURT RECORDS DEPUTY
13.18	COURT RECORDS DEPUTY
13.2	COURT RECORDS DEPUTY
13.21	COURT RECORDS DEPUTY
13.25	COURT RECORDS DEPUTY
13.26	COURT RECORDS DEPUTY
13.27	COURT RECORDS DEPUTY
13.28	COURT RECORDS DEPUTY
13.3	COURT RECORDS DEPUTY
13.35	COURT RECORDS DEPUTY
13.38	COURT RECORDS DEPUTY
13.39	COURT RECORDS DEPUTY
13.4	COURT RECORDS DEPUTY
13.41	COURT RECORDS DEPUTY
13.42	COURT RECORDS DEPUTY
13.44	COURT RECORDS DEPUTY
13.55	COURT RECORDS DEPUTY
13.6	COURT RECORDS DEPUTY
13.64	COURT RECORDS DEPUTY
13.75	COURT RECORDS DEPUTY
13.94	COURT RECORDS DEPUTY
17.68	COURT RECORDS DEPUTY

Amended Salary Ordinance
2025

Consideration of a salary ordinance amending the pay for an employee within the budget of Clerk. All Clerk Funds-0101-412-

Title From/To	Approp	Classification From/To	Salary From/To	
Ct Records Dpty IV & Judgement Dpty	**See attached**	**B4/1 to B5/1**	**$**	**42,023**
			$	**44,544**
			37.5 hrs/wk Non-exempt	

WHEREAS: The Allen County Council is apprised of the need to amend the salary ordinance for the above mentioned position and is in concurrence with this need.

NOW THEREFORE: BE IT ORDAINED BY THE ALLEN COUNTY COUNCIL:

SECTION 1. The salary, wages and other compensation paid this position within the budget are amended as described above.

THIS ORDINANCE READ, CONSIDERED AND ADOPTED BY THE MEMBERS OF THE ALLEN COUNTY COUNCIL ON THE 9th DAY OF JULY 2025.

MEMBERS OF THE ALLEN COUNTY COUNCIL

AYE	**NAY**
______________________	______________________
______________________	______________________
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______________________	______________________

Attest: ______________________________

Nicholas D Jordan, Allen County Auditor-Secretary, Ex-Officio

DEPT #	OFFICE *
1	**Clerk**
13.46	COURT RECORDS DEPUTY IV
13.48	COURT RECORDS DEPUTY IV
13.51	Judgement Deputy
13.52	COURT RECORDS DEPUTY IV
13.57	Judgement Deputy
13.67	Judgement Deputy
13.76	COURT RECORDS DEPUTY IV
13.79	COURT RECORDS DEPUTY IV
13.86	COURT RECORDS DEPUTY IV

Amended Salary Ordinance
2025

Consideration of a salary ordinance amending the pay for an employee within the budget of Surveyor. All Surveyor Funds-0601-419-

Title From/To	Approp	Classification From/To	Salary From/To	
Chief Hydrologist	**13.02**	**A8/1 to A10/1**	**$**	**71,503**
			$	**82,615**
			40 hrs/wk Exempt	

WHEREAS: The Allen County Council is apprised of the need to amend the salary ordinance for the above mentioned position and is in concurrence with this need.

NOW THEREFORE: BE IT ORDAINED BY THE ALLEN COUNTY COUNCIL:

SECTION 1. The salary, wages and other compensation paid this position within the budget are amended as described above.

THIS ORDINANCE READ, CONSIDERED AND ADOPTED BY THE MEMBERS OF THE ALLEN COUNTY COUNCIL ON THE 9th DAY OF JULY 2025.

MEMBERS OF THE ALLEN COUNTY COUNCIL

AYE	**NAY**
______________________	______________________
______________________	______________________
______________________	______________________
______________________	______________________
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Attest: ______________________________

Nicholas D Jordan, Allen County Auditor-Secretary, Ex-Officio

Amended Salary Ordinance
2025

Consideration of a salary ordinance amending the pay for an employee within the budget of Surveyor. All Surveyor Funds-0601-419-

Title From/To	Approp	Classification From/To	Salary From/To	
Hydrologist	**13.18, 13.54, 15.05**	**A7/1 to A9/1**	**$**	**65,599**
			$	**77,938**
			40 hrs/wk Exempt	

WHEREAS: The Allen County Council is apprised of the need to amend the salary ordinance for the above mentioned position and is in concurrence with this need.

NOW THEREFORE: BE IT ORDAINED BY THE ALLEN COUNTY COUNCIL:

SECTION 1. The salary, wages and other compensation paid this position within the budget are amended as described above.

THIS ORDINANCE READ, CONSIDERED AND ADOPTED BY THE MEMBERS OF THE ALLEN COUNTY COUNCIL ON THE 9th DAY OF JULY 2025.

MEMBERS OF THE ALLEN COUNTY COUNCIL

AYE	**NAY**
______________________	______________________
______________________	______________________
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Attest: ______________________________

Nicholas D Jordan, Allen County Auditor-Secretary, Ex-Officio

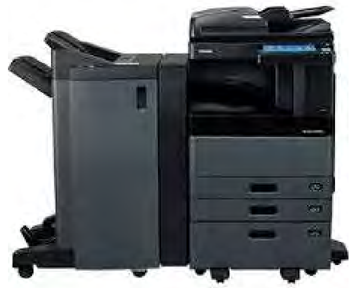
June 10, 2025

Tina Gebert/Sheri Hermann
Allen County Building Department
200 E. Berry St.
Ft. Wayne, IN 46802

Adams Remco, Inc.
& Family of Companies
Max Davis Associates
Vanadco Signs

☑ Copy ☑ Print ☑ Scan ☑ Fax

TES 4525AC



System Includes:
- **15 Amp Line Conditioner**
- **Dual Scan Document Feeder**
- **2,000 Sheet LCF**
- **Staple Finisher**
- **Bridge Kit**
- **2 X 500 Sheet Paper Trays**
- **45 Pages per Minute Monochome and Color**
- **4GB RAM; 320GB Self Encrypting Hard Drive**
- **65 Sheet Staple Finisher**
- **Bridge Kit**
- **100 Sheet Bypass Tray**

	Mo. Base	B&W	Color			
				Incl.	3,055	B&W / Month
Service Agreement:	$165.00	$0.0082	$0.049	Incl.	2,862	Color / Month

Service Agreement includes: All Parts, Labor, Toner, and excludes paper and staples.
Service Agreement Locked for 5 Years

Total MSRP= $38,616.00
Sourcewell State of Indiana Pricing
Total Purchase Price= $6,499.00
Total Purchase Price Includes Delivery, Installation, and Training.

This Proposal is good through June 27, 2025

Adams Remco
4905 Speedway Drive, Suite 2
Fort Wayne, Indiana 46825

Chad Crider
Senior Business Technology Consultant
(260) 702-8338

COUNTY COUNCIL

ADDITIONAL APPROPRIATION REQUEST FROM
THE GENERAL FUND:

DEPARTMENT: County Extension (31)

LINE ITEM NUMBER: 100-3101-463.32-03

REQUESTED AMOUNT: $ 3,500

FOR LINE ITEM UNDER CONSIDERATION, YTD EXPENDITURES & ANTICIPATED EXPENDITURES:

YTD: $5,535.38 Anticipate: $500-$600/month for remaining 7 months

WAS THIS INCLUDED IN THE ANNUAL BUDGET REQUEST? IF NOT, WHY NOT?

Unexpected invoice for 2024 travel expenses ($3,458.54) due to Purdue invoicing error in 2024. April 2024-November 2024 travel did not get invoiced until 2025. Anticipating similar travel costs for 2025.

HOW WILL THIS APPROPRIATION BE USED?

This covers mileage for educators to host workshops, attend meetings, attend professional development, etc. to conduct the work of Purdue Extension for Allen County.

SPECIFIC COST OF ITEM AND HOW WAS THIS COST DETERMINED?

Mileage

IS THIS A RECURRING EXPENSE?

This is a one-time request to cover anticipated expenses for 2025

WILL OTHER EXPENDITURES BE NECESSARY?

Do not anticipate additional mileage needed in 2025

DISCUSSED WITH LIAISON? 5/28/25

LIAISON'S NAME: Lindsey Hammond

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

COUNTY COUNCIL

ADDITIONAL APPROPRIATION REQUEST FROM
THE GENERAL FUND:

DEPARTMENT: County Extension (31)

LINE ITEM NUMBER: 100-3101-463.35-02

REQUESTED AMOUNT: $ 1,500

FOR LINE ITEM UNDER CONSIDERATION, YTD EXPENDITURES & ANTICIPATED EXPENDITURES:

YTD: $2,946.18 Anticipate: $1,500 for June-December based on 2024 usage

WAS THIS INCLUDED IN THE ANNUAL BUDGET REQUEST? IF NOT, WHY NOT?

Yes, however the consumption and cost of gas for heating the building increased at a rate that was not anticipated for 2025.

HOW WILL THIS APPROPRIATION BE USED?

Cover natural gas (utility) costs for building operation

SPECIFIC COST OF ITEM AND HOW WAS THIS COST DETERMINED?

Utility cost estimated from prior year

IS THIS A RECURRING EXPENSE?

This is a one-time request to cover anticipated monthly bills for 2025

WILL OTHER EXPENDITURES BE NECESSARY?

This is the only expense in this line

DISCUSSED WITH LIAISON? 5/28/25

LIAISON'S NAME: Lindsey Hammond

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

DATE REVISED 8/2017

COUNTY COUNCIL

ADDITIONAL APPROPRIATION REQUEST FROM
THE GENERAL FUND:

DEPARTMENT: County Extension (31)

LINE ITEM NUMBER: 100-3101-463.36-01

REQUESTED AMOUNT: $ 3,413

FOR LINE ITEM UNDER CONSIDERATION, YTD EXPENDITURES & ANTICIPATED EXPENDITURES:

YTD: $8,355 Anticipate: $1,414/month for June-December

WAS THIS INCLUDED IN THE ANNUAL BUDGET REQUEST? IF NOT, WHY NOT?

Yes, however the amount requested was based on 2024 maintenance costs. Purdue Fort Wayne adjusts this value in December and increased for 2025.

HOW WILL THIS APPROPRIATION BE USED?

Payment of portion of maintenance for building as per agreement with Purdue Fort Wayne

SPECIFIC COST OF ITEM AND HOW WAS THIS COST DETERMINED?

2024 rate was $1,285
2025 rate is $1,414
This covers maintenance services and janitorial services to for the building.

IS THIS A RECURRING EXPENSE?

This is a one-time request to cover anticipated monthly bills for 2025

WILL OTHER EXPENDITURES BE NECESSARY?

This is the only expense in this line

DISCUSSED WITH LIAISON? 5/28/25

LIAISON'S NAME: Lindsey Hammond

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

DATE REVISED 8/2017

416 Perry Street
LaPorte, IN 46350
office 219.326.8880
fax 219.324.4493
web www.figmentgroupinc.com

FIGMENTgroupINC.

June 6, 2025

Lutheran Health Network
Attn: Andrea Cox

Dear Andrea,

Figment Group Inc. is pleased to provide the following proposal regarding your request for a Lifeloc Breath Testing Device. **(This kit DOES include the dry gas cylinder and regulator)**

Phoenix 6.0 BT GK Kit — **List Price: $2,795.00 per Unit**

(Includes Phoenix 6.0 BT Tester, BT Label Printer, Case, Charger, 1 Roll of Labels, 1 pkg of 4 AA Batteries, Calibration Adapter, 34-liter Gas Cylinder, Regulator, User Manual, 2 Yr Warranty)

EasyTab Mouthpieces (100 pcs) (List $24.60)	Free with Equipment Purchase
Labels (140 Labels on Roll List $25.45)	Free with Equipment Purchase
DOT Forms (50 pcs)	Free with Equipment Purchase
Non-DOT Forms (50 pcs)	Free with Equipment Purchase

Shipping & Handling- estimated:	**$65.00**
Figment Group Discount :	**($100.00)**
If you are subject to Indiana Sales Tax:	**$195.65**
Total:	**$2,955.65**

Should you have any questions, or desire to place an order please contact me at 219-326-8880; Email: tbucher@figmentgroupinc.com

Sincerely,

Teri

Teri Bucher
Master Trainer
Financial Administrator

Lifeloc Master Trainer

Lifeloc Master Distributor

Accepting Visa, MasterCard, Discover, AMEX Credit Cards

Amended Salary Ordinance
2025

Consideration of a salary ordinance amending the pay for an employee within the budget of ACJC. All ACJC Funds-5501-421-

Title From/To	Approp	Classification From/To	Salary From/To	
Detention Srvcs Specialist	**17.13, 17.14, 17.15, 17.16, 17.18, 17.34, 17.35, 17.36**	**A3/1 to C3/1**	**$**	**50,653**
			$	**51,128**
			40 hrs/wk Non-exempt	

WHEREAS: The Allen County Council is apprised of the need to amend the salary ordinance for the above mentioned position and is in concurrence with this need.

NOW THEREFORE: BE IT ORDAINED BY THE ALLEN COUNTY COUNCIL:

SECTION 1. The salary, wages and other compensation paid this position within the budget are amended as described above.

THIS ORDINANCE READ, CONSIDERED AND ADOPTED BY THE MEMBERS OF THE ALLEN COUNTY COUNCIL ON THE 9th DAY OF JULY 2025.

MEMBERS OF THE ALLEN COUNTY COUNCIL

AYE	**NAY**
______________________	______________________
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Attest: ______________________________

Nicholas D Jordan, Allen County Auditor-Secretary, Ex-Officio

Amended Salary Ordinance
2025

Consideration of a salary ordinance amending the pay for an employee within the budget of ACJC. All ACJC Funds-5501-421-

Title From/To	Approp	Classification From/To	Salary From/To	
Detention Srvc Officer	**See attached**	**Ct Ordered C3 to**	**$**	**51,128**
		Council approved C3	**$**	**51,128**
			40 hrs/wk Exempt	

WHEREAS: The Allen County Council is apprised of the need to amend the salary ordinance for the above mentioned position and is in concurrence with this need.

NOW THEREFORE: BE IT ORDAINED BY THE ALLEN COUNTY COUNCIL:

SECTION 1. The salary, wages and other compensation paid this position within the budget are amended as described above.

THIS ORDINANCE READ, CONSIDERED AND ADOPTED BY THE MEMBERS OF THE ALLEN COUNTY COUNCIL ON THE 9th DAY OF JULY 2025.

MEMBERS OF THE ALLEN COUNTY COUNCIL

AYE	**NAY**
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Attest: ______________________

Nicholas D Jordan, Allen County Auditor-Secretary, Ex-Officio

DEPT #	OFFICE *
1	ACJC
15.47	Detention Srvcs Officer
15.48	Detention Srvcs Officer
15.49	Detention Srvcs Officer
15.5	Detention Srvcs Officer
15.55	Detention Srvcs Officer
15.56	Detention Srvcs Officer
15.59	Detention Srvcs Officer
15.6	Detention Srvcs Officer
15.61	Detention Srvcs Officer
15.63	Detention Srvcs Officer
15.64	Detention Srvcs Officer
15.65	Detention Srvcs Officer
15.66	Detention Srvcs Officer
15.67	Detention Srvcs Officer
15.68	Detention Srvcs Officer
15.69	Detention Srvcs Officer
15.7	Detention Srvcs Officer
15.71	Detention Srvcs Officer
15.72	Detention Srvcs Officer
15.73	Detention Srvcs Officer
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15.8	Detention Srvcs Officer
15.82	Detention Srvcs Officer
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15.85	Detention Srvcs Officer
15.86	Detention Srvcs Officer
15.89	Detention Srvcs Officer
15.9	Detention Srvcs Officer
15.94	Detention Srvcs Officer
15.98	Detention Srvcs Officer
16.04	Detention Srvcs Officer
16.06	Detention Srvcs Officer
17.06	Detention Srvcs Officer
17.38	Detention Srvcs Officer
17.39	Detention Srvcs Officer
17.40	Detention Srvcs Officer
17.41	Detention Srvcs Officer

DEPT #	OFFICE *
1	ACJC
17.42	Detention Srvcs Officer
17.43	Detention Srvcs Officer
17.44	Detention Srvcs Officer
17.45	Detention Srvcs Officer
17.46	Detention Srvcs Officer
17.47	Detention Srvcs Officer
17.48	Detention Srvcs Officer
17.49	Detention Srvcs Officer
17.5	Detention Srvcs Officer
17.53	Detention Srvcs Officer
17.54	Detention Srvcs Officer
17.55	Detention Srvcs Officer
17.57	Detention Srvcs Officer
17.58	Detention Srvcs Officer
17.59	Detention Srvcs Officer
17.6	Detention Srvcs Officer
17.61	Detention Srvcs Officer
17.62	Detention Srvcs Officer
17.64	Detention Srvcs Officer

Exhibit B

Indiana Supreme Court
IOCS Problem-Solving Court Grant
Financial Report

Program Name: Allen Circuit Restoration Court **2025 CY**

	Approved Budget	**Jan 1-Mar 31, 2024**	**Apr 1-Jun 30, 2024**	**Jul 1-Sep 30, 2024**	**Oct 1-Dec 31, 2024**	**Balance**
100 Series: Employee personnel: Please list each position separately and indicate if they are F/T of P/T						
Postion: Case Manager						
Salary	$ 47,023.00					$ 47,023.00
Benefits	$ 3,597.00					$ 3,597.00
Postion						
Salary						$ -
Benefits						$ -
Total 100 Series	**$ 50,620.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,620.00**
200 Series: Supplies: List each separately						
Incentives	$ 3,500.00					$ 3,500.00
Participant needs	$ 450.00					$ 450.00
Graduation supplies	$ 1,000.00					$ 1,000.00
						$ -
						$ -
Total 200 Series	**$ 4,950.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,950.00**
300 Series: Contracts and Services: List each separately						
Staff training	$ 5,000.00					$ 5,000.00
Drug testing contracts	$ 5,000.00					$ 5,000.00
						$ -
						$ -
						$ -
						$ -
Total 300 Series	**$ 10,000.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 10,000.00**
Total	**$ 65,570.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 65,570.00**

Exhibit B

Indiana Supreme Court
IOCS Problem-Solving Court Grant
Financial Report

Program Name: Allen OVWI Court **2025 CY**

	Approved Budget	**Jan 1-Mar 31, 2024**	**Apr 1-Jun 30, 2024**	**Jul 1-Sep 30, 2024**	**Oct 1-Dec 31, 2024**	**Balance**
100 Series: Employee personnel: Please list each position separately and indicate if they are F/T of P/T						
Postion: Case Manager						
Salary	$ 47,023.00					$ 47,023.00
Benefits	$ 3,597.00					$ 3,597.00
Postion						
Salary						$ -
Benefits						$ -
Total 100 Series	**$ 50,620.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,620.00**
200 Series: Supplies: List each separately						
Incentives	$ 700.00					$ 700.00
Graduation supplies	$ 410.00					$ 410.00
						$ -
						$ -
Total 200 Series	**$ 1,110.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,110.00**
300 Series: Contracts and Services: List each separately						
Staff training	$ 5,000.00					$ 5,000.00
Drug testing contracts	$ 9,040.00					$ 9,040.00
						$ -
						$ -
						$ -
Total 300 Series	**$ 14,040.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 14,040.00**
Total	**$ 65,770.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 65,770.00**

Amended Salary Ordinance
2025

Consideration of a salary ordinance amending the pay for an employee within the budget of Superior Ct. All Superior Ct Funds-6201-412-

Title From/To	Approp	Classification From/To	Salary From/To	
Lead Sch Coord to	**15.93**	**B3/1 to B5/1**	**$**	**39,644**
Judicial Data Coord			**$**	**44,544**
			37.5 hrs/wk Non-exempt	

WHEREAS: The Allen County Council is apprised of the need to amend the salary ordinance for the above mentioned position and is in concurrence with this need.

NOW THEREFORE: BE IT ORDAINED BY THE ALLEN COUNTY COUNCIL:

SECTION 1. The salary, wages and other compensation paid this position within the budget are amended as described above.

THIS ORDINANCE READ, CONSIDERED AND ADOPTED BY THE MEMBERS OF THE ALLEN COUNTY COUNCIL ON THE 11th DAY OF JUNE 2025.

MEMBERS OF THE ALLEN COUNTY COUNCIL

AYE	**NAY**
______________________	______________________
______________________	______________________
______________________	______________________
______________________	______________________
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Attest: ______________________________

Nicholas D Jordan, Allen County Auditor-Secretary, Ex-Officio

Amended Salary Ordinance
2025

Consideration of a salary ordinance amending the pay for an employee within the budget of Superior Ct. All Superior Ct Funds-6201-412-

Title From/To	Approp	Classification From/To	Salary From/To
Law Clerk to Staff Atty	**16.29, 16.31,**	**L2/1 to Spec Occ**	**$67,024 $85,000 37.5 hrs/wk Exempt**

WHEREAS: The Allen County Council is apprised of the need to amend the salary ordinance for the above mentioned position and is in concurrence with this need.

NOW THEREFORE: BE IT ORDAINED BY THE ALLEN COUNTY COUNCIL:

SECTION 1. The salary, wages and other compensation paid this position within the budget are amended as described above.

THIS ORDINANCE READ, CONSIDERED AND ADOPTED BY THE MEMBERS OF THE ALLEN COUNTY COUNCIL ON THE 11th DAY OF JUNE 2025.

MEMBERS OF THE ALLEN COUNTY COUNCIL

AYE	**NAY**
______________________	______________________
______________________	______________________
______________________	______________________
______________________	______________________
______________________	______________________
______________________	______________________
______________________	______________________

Attest: ______________________________

Nicholas D Jordan, Allen County Auditor-Secretary, Ex-Officio

Amended Salary Ordinance
2025

Consideration of a salary ordinance amending the pay for an employee within the budget of Superior Ct. All Superior Ct Funds-6201-412-

Title From/To	Approp	Classification From/To	Salary From/To
Law Clerk to Staff Atty	**17.73**	**Spec Occ**	**$75,000** **$85,000** **37.5 hrs/wk Exempt**

WHEREAS: The Allen County Council is apprised of the need to amend the salary ordinance for the above mentioned position and is in concurrence with this need.

NOW THEREFORE: BE IT ORDAINED BY THE ALLEN COUNTY COUNCIL:

SECTION 1. The salary, wages and other compensation paid this position within the budget are amended as described above.

THIS ORDINANCE READ, CONSIDERED AND ADOPTED BY THE MEMBERS OF THE ALLEN COUNTY COUNCIL ON THE 11th DAY OF JUNE 2025.

MEMBERS OF THE ALLEN COUNTY COUNCIL

AYE	**NAY**
______________________	______________________
______________________	______________________
______________________	______________________
______________________	______________________
______________________	______________________
______________________	______________________
______________________	______________________

Attest: ______________________________

Nicholas D Jordan, Allen County Auditor-Secretary, Ex-Officio

COUNTY COUNCIL

ADDITIONAL APPROPRIATION REQUEST FROM
THE GENERAL FUND:

DEPARTMENT: Allen Superior Court

LINE ITEM NUMBER: 100-62-01-412.

REQUESTED AMOUNT: $ 26,399.

FOR LINE ITEM UNDER CONSIDERATION, YTD EXPENDITURES & ANTICIPATED EXPENDITURES:

Appropriation in line items: 12-01: $1765; 12-02: $746; 12-57: $821; 15-80: $6662; 15-81: $5651; 15-83: $5377; 15-86: $5377

WAS THIS INCLUDED IN THE ANNUAL BUDGET REQUEST? IF NOT, WHY NOT?

No. This is an additional appropriation to cover the reclassifications that were approved at the April 2025 Council meeting.

HOW WILL THIS APPROPRIATION BE USED?

To cover the salaries for the reclassificiations approved at the April 2025 Council meeting.

SPECIFIC COST OF ITEM AND HOW WAS THIS COST DETERMINED?

Reclassifications based on County grids.

IS THIS A RECURRING EXPENSE?

Yes, annually.

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

DATE REVISED 8/2017

COUNTY COUNCIL

ADDITIONAL APPROPRIATION REQUEST FROM
THE GENERAL FUND:

DEPARTMENT: Allen Superior Court

LINE ITEM NUMBER: 100-62-01-412.

REQUESTED AMOUNT: $ 408,401.

FOR LINE ITEM UNDER CONSIDERATION, YTD EXPENDITURES & ANTICIPATED EXPENDITURES:

11-12: $54,250; 12-01: $4,151; 31-06: $300,000; 39-82: $50,000

WAS THIS INCLUDED IN THE ANNUAL BUDGET REQUEST? IF NOT, WHY NOT?

No it was not. Criminal cases have increased including cases with indigent defendants. Cases that require an interpreter have also increased. For cases that do not require an in-person interpreter we use Language Line which will no longer be paid for by the state effective June 30th. This is an expense we will be be required to pay.

HOW WILL THIS APPROPRIATION BE USED?

This appropriation will be used to pay for transcripts, psychological evaluations and appeals for criminal indigent defendants. It will also cover the additonal costs of interpreters.

SPECIFIC COST OF ITEM AND HOW WAS THIS COST DETERMINED?

The requested amount is based upon recent trend data and year-to-date usage, projected to cover minimum expected costs through to the end of 2025.

IS THIS A RECURRING EXPENSE?

Yes.

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

DATE REVISED 8/2017

COUNTY COUNCIL

ADDITIONAL APPROPRIATION REQUEST FROM
FUNDS OTHER THAN THE GENERAL FUND:

DEPARTMENT: Allen Superior Court

LINE ITEM NUMBER: 224-62-22 AMOUNT REQUESTED: $ 28,365.

CURRENT FUND BALANCE: $110,405.75

EXPECTED ANNUAL REVENUE: $273,682.

IS REVENUE ON PACE TO MEET EXPECTATIONS? Yes.

STATUTORY GUIDELINES: N/A

HOW WILL THIS APPROPRIATION BE USED?

31-13: $25,365 - Will be used for TV advertising and contractual visits to children assigned to CASA that do not have a volunteer.
43-03: $3,000 - Camera equipment and microphones for social media

SPECIFIC COST OF ITEM AND HOW WAS THIS COST DETERMINED?

$15,000 - Advertising cost determined by a proposal submitted by AdLab.
$10,365 - Contractual cost determined by agreement with grantor and signed MOU with staff.
$3,000 - Equipment cost determined by Amazon search. Purchase will be made through the Court Financial Coordinator and/or Purchasing Department.

IS THIS A RECURRING EXPENSE?

No.

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

DATE REVISED 8/2017

ALLEN COUNTY COUNCIL RESOLUTION 2025-07-09-02
AUTHORIZING ADVANCED PAYMENTS FOR GOODS AND SERVICES

WHEREAS, IC 5-11-10-1.6(d)(4) permits the fiscal body of a political subdivision to authorize the fiscal officer (County Auditor) to make advance payments for goods or services; and

WHEREAS, certain purchases may require a downpayment up front before the manufacturer or vendor begins work on the goods being produced or services performed; and

WHEREAS, at times it is in the best interest of the County to make advanced payments to take advantage of discounts and/or ensure insurance coverage; and

WHEREAS, the County Auditor must follow the requirements prescribed under IC 5-11-10-1.6 in making advance payments; and

NOW, THEREFORE, The Allen County Council approves the making of advance payments in accordance with IC 5-11-10-1.6 when beneficial for the County.

ADOPTED this 9th day of July, 2025.

Allen County Council

By:________________________________
Bob Armstrong, PRESIDENT

By:________________________________
Lindsey Hammond

By:________________________________
Paul Lagemann, VICE-PRESIDENT

By:________________________________
Tom Harris

By:________________________________
Ken Fries

By:________________________________
Don Wyss

By:________________________________
Josh Hale

ATTEST:

____
Nick Jordan, AUDITOR OF ALLEN COUNTY, INDIANA