WARRICK COUNTY COUNCIL MEETING
COMMISSIONERS MEETING ROOM
107 W. Locust Street
Boonville, Indiana
April 5, 2018
6:00 PM

The Warrick County Council met in regular session in the Warrick County Courthouse, 107 W. Locust Street, Boonville, Indiana.

Attorney Cliff Whitehead was in attendance.

County Auditor Debbie Stevens attended and recorded the minutes.

Council President, Gary Meyer, called the meeting to order at 6:00 PM

PLEDGE OF ALLEGIANCE

Councilman Meyer: Roll call.

Krystal Powless: Gary Meyer?

Councilman Meyer: Here.

Krystal Powless: Charlie Christmas?

Councilman Christmas: Yes.

Krystal Powless: David Hachmeister?

Councilman Hachmeister: Here.

Krystal Powless: Ted Metzger?

Councilman Metzger: Present.

Krystal Powless: Brad Overton?

Councilman Overton: Here.

Krystal Powless: Greg Richmond?

Councilman Richmond: Here.

Krystal Powless: Paul Rudolph?

Councilman Rudolph: Here.

APPROVAL OF MINUTES
REGULAR MEETING MARCH 1, 2018
PUBLIC HEARING FEBRUARY 22, 2018
PUBLIC HEARING MARCH 8, 2018
MEMORANDUM OF EXECUTIVE SESSION MARCH 8, 2018

Councilman Meyer: Okay. Item 1, approve Minutes. Regular Meeting, March 1, 2018; Public Hearing, February 22, 2018; Public Hearing, March 8, 2108; and Memorandum of Executive Session, March 8, 2018. I don't know if you all want to do this individually or...

Councilman Richmond: I have a correction of Memorandum.

Councilman Meyer: Okay.

Councilman Richmond: I was not present.

Councilman Meyer: Okay.

Councilman Christmas: Let's have them all together at one (1) time.

Councilman Meyer: Do them all together?

Councilman Christmas: Yeah.

Councilman Meyer: Okay. Is that a motion, Charlie?

Councilman Christmas: That'd be a motion.

Councilman Meyer: Motion made by Charlie. Is there a second?

Councilman Hachmeister: I'll second.

Councilman Meyer: Seconded by David. This is to approve the Regular Meeting, March 1, February 22, March 8, and the Executive Session, March 8. Any discussion on the motion? All those in favor? Opposed? Motion carried seven,

zero (7-0).

ECONOMIC DEVELOPMENT BUSINESS
TAX PHASE IN-FIBERTECH
RESOLUTION 2018-04

Councilman Meyer: Economic Development Business, Tax Phase In, Fibertech, Confirming Resolution.

Larry Taylor: I, Larry Taylor, Economic Development Director. We've got, Fibertech is doing another expansion. You may recall that back in 1999 they purchased the building up there and did some renovations for it and started hiring people and moved their business down from a neighboring county. Since then they had a twenty-two thousand five hundred (22,500) square foot addition that was put on in 2015. And this is the second addition that's also twenty-two thousand five hundred (22,500) feet. It's nine hundred eighty thousand dollars ($980,000.00) of new construction for that addition. And there's six hundred forty-eight thousand dollars ($648,000.00) in new equipment. And over a five (5) year period they're going to immediately hire about eight (8) people, but over the five (5) year period, it'll be fourteen (14) additional people. The average starting wage is twelve dollars ($12.00) an hour and total production average is fourteen dollars ($14.00) an hour. And the new equipment that they're getting is a wash plant that's mainly for plastic products. I was just talking, we have Mike Bruce, he's the COO of the company that's here. And we were just talking to them and about some of the new products that they're bringing online. So it's kind of interesting some of the stuff that they're doing and that they're able to take that facility that basically sat empty for about eight (8) years before they came and bought it and moved their business here. And now they're doing their second expansion. So we're quite pleased with that. They currently have sixty (60) employees. And they, they have, their customers are over towards Kansas City. So they're considering doing this expansion in Kansas City and one (1) here in Elberfeld. Either one (1) would work would them. The project scores a six (6) year tax phase in and if you look at that, the real estate improvement, it shows the amount abated would be thirty-eight thousand three hundred thirty-nine ($38,339.00) over the six (6) year period. But the amount collected would be twenty-seven thousand thirteen dollars ($27,013.00). On the manufacturing equipment, the amount, the amount abated is ten thousand seven hundred thirty-four ($10,734.00). But then the amount collected is five thousand ($5,000.00) even (inaudible). And then of course after the six (6) year period it goes to the full thing. This one (1) is a, a one (1) step process. I mean lots of times we have to establish an ERA and then establish the phase in. In this case since they're already in an ERA for their, for their first two (2) deals, this would be a one (1) step process that's the Resolution that you have. If there's any questions, I can answer them or Mike Bruce the COO from Fibertech can answer them.

Councilman Richmond: I make a motion to secure tax abatement phase in.

Councilman Meyer: This is Resolution 2018 what?

Krystal Powless:'04.

Councilman Meyer: '04. Okay, motion's been made by Greg.

Councilman Hachmeister: And I'll second.

Councilman Meyer: And seconded by David to approve. Do I need to read this Counselor?

Cliff Whitehead: Just the title.

Councilman Meyer: Title? Okay, we have a motion made by Greg and seconded by David to introduce Resolution 2018-04. All those in favor? Opposed? Motion carried seven, zero (7-0). Okay, a Resolution of the Warrick County Council Approving an Application for Deduction for Real and Personal Property Taxes. Now I guess we need a motion to approve? Correct?

Cliff Whitehead: Yes.

Councilman Richmond: So moved.

Councilman Christmas: Second.

Councilman Meyer: Motion made by Greg and seconded by Charlie to approve. Any further discussion?

Councilman Rudolph: I've got one (1) question real quick. Um, if we grant this tax phase in, is that, you mentioned Kansas City, does that mean that the, it will be staying here? Or is that still up for grabs?

Larry Taylor: This expansion will stay here.

Councilman Rudolph: Okay.

Councilman Meyer: Any further discussion?

Councilman Hachmeister: Let me ask one (1) stupid question. I don't know if it's possible, as far as it says, 'for deduction,' has it always been on for deduction? Or reduction?

Cliff Whitehead: Deduction.

Krystal Powless: Deduction.

Cliff Whitehead: Yeah.

Councilman Hachmeister: Okay. You know, I just may have overlooked it in the past and thought it should have been that. I'm done.

Councilman Meyer: Okay. Anybody else? Okay, motion made by Greg and seconded by Charlie for approval. All

those in favor? Opposed? Motion carries six, one (6-1 with Gary Meyer opposing)

Krystal Powless: And the one (1)?

Councilman Meyer: Me.

Larry Taylor: Thank you.

Councilman Meyer: Thank you. You might as well stay there. You're up again.

(Fibertech, Resolution 2018-04, is located on Pages 21 through 23 of these Official Minutes)

ELBERFELD SEWER

Councilman Meyer: Economic Development, Additional Appropriation, Elberfeld Sewer, one hundred twenty thousand two hundred thirty-seven dollars and fifty cents ($120,237.50).

Larry Taylor: This is a...

Councilman Hachmeister: It's already been appropriated, so I make a motion to approve.

Councilman Overton: Second.

Councilman Meyer: Okay. I'm sorry, you made the motion to approve?

Councilman Hachmeister: Yeah.

Councilman Meyer: Motion made by David and I think I heard down here somewhere?

Councilman Overton: How about the chair right beside you?

Councilman Meyer: You?

Councilman Overton: Yes.

Councilman Meyer: Yeah, that would work. And seconded by Brad for approval. Any discussion on the motion?

Councilman Rudolph: Do we know yet why the bond payment was missed?

Councilman Meyer: From what I understand, Elberfeld pays the bond and we reimburse them.

Councilman Rudolph: Um hum?

Councilman Meyer: And for some reason the reimbursement didn't happen. I don't know why.

Councilman Rudolph: We don't know why the reimbursement was missed?

Councilman Meyer: Right.

Larry Taylor: It was appropriated. And the, the bond payments, the one (1), the larger of the two (2), I think it's July 1st and then there's one (1) that's due January 1st.

Councilman Meyer: Pass those back to me when you get done. Then I'll sign everything one (1) time.

Larry Taylor: So we, we take the previous year's appropriation that makes the January 1st payment and comes out of it. We had a, back when that was being done, we had encumbered the money for that came from the previous year and somehow we didn't capture that encumbrance that was on there. So when we looked at it, we thought that the payment had been made, the larger payment. But in fact it had not been paid and because, and it's mainly because we neglected to send up the voucher for that payment. So we missed that, so that appropriated amount you know went back, went back to the fund. It was never, it was never spent back in that time period. Elberfeld actually made the bond payment and then a couple of months ago they started looking at it and said, well, why, why do we not have as much cash as we think we should have? And we went back and we audited it and looked at where the actual checks were found and found out that that's what we did with it. There's no penalties or anything. It's just we need to catch up to make sure we're meeting our commitment.

Councilman Rudolph: Thank you.

Councilman Meyer: Well, that means that we'll make two (2) pay...two (2) payments this year? This one (1) which is already been...?

Larry Taylor: Yeah, then we'll make one (1) at the very end of the year too.

Councilman Meyer: Okay. Okay. Any other questions? Okay, we have motion made by David and seconded by Brad for approval. All those in favor? Opposed? Motion carried seven, zero (7-0).

Larry Taylor: Thank you, guys.

Councilman Meyer: Thank you.

COMMISSIONER/HIGHWAY BUSINESS
SALARY ORDINANCE
CARPENTER

Councilman Meyer: Commissioner/Highway Business, Salary Ordinance, eighteen dollars and seventy-seven cents ($18.77) per hour.

Bobby Howard: Hello, Bobby Howard, Warrick County Highway. My request to you is reinstating an upgrade that we had removed about five (5) years ago for carpenter pay. And so this is basically, it's not for any additional employees. This allows for an upgrade of an additional fifty cents ($0.50) an hour above heavy equipment pay for concrete street repair work.

Councilman Hachmeister: Motion to approve.

Councilman Christmas: Second.

Councilman Meyer: Motion made by David and seconded by Charlie to approve. Any discussion?

Councilman Richmond: Will this cause his classification to bump up any?

Krystal Powless: (Inaudible).

Bobby Howard: Nope. No single employee gets any kind of additional classification. It's an upgrade to that type of work that day. Then they'll get an increase in pay for that work.

Councilman Meyer: So, this is not a permanent deal? It's just if they become, work as a carpenter for two (2) days?

Bobby Howard: Yeah, for whatever project we're working on at the time. It requires concrete work, they'll get an increase.

Councilman Meyer: I gotcha.

Bobby Howard: For that time period.

Councilman Meyer: Okay.

Councilman Christmas: (Inaudible).

Councilman Meyer: We have a motion made by David and seconded by Charlie to approve. All those in favor? Opposed? Motion carried seven, zero (7-0).

HIGHWAY BUSINESS
DISCUSSION HB 1290

Councilman Meyer: Okay, Highway Business, Discussion, House Bill 1290.

Bobby Howard: Okay, this House Bill, I don't know if you're aware of it, but it was passed into law. And there's a caveat in the bill that fifty percent (50%) of MVH, it used to be for construction, reconstruction, and maintenance. They've now changed maintenance to say preservation. And so salaries cannot be utilized in our typical maintenance or assigned man, would be snow plow, things like that cannot count towards the fifty percent (50%) match. So the way I had figured it now, and our health insurance benefits and things that are paid out of MVH. So I'm looking at options to make this work with the new law in place. And it appears that one (1) possibility may be to take Surtax and Wheel Tax out of the Local Road and Streets Fund and put it in their own new funds and use salaries that we currently pay out of MVH out of those funds and then use the MVH money for roads and streets we were spending on salaries. So there's now new money associated, but we have to juggle the, what funds get spent on what due to this law. So...

Councilman Meyer: When is that in effect?

Bobby Howard: It's in, well, it was signed and we have to start the annual report, the first annual report to show that is due next April, for 2018. So anything we've done up to date, the accounts and the accounting for it, is my understanding.

Krystal Powless: Is there not a way to just make sure you track how much Wheel Tax and Surtax is coming into the fund. That they're not spending more than that for those employees that do that type of work? So that we don't have to pull it out?

Bobby Howard: Well, the issue there is that the Local Roads and Street Fund can't be utilized.

Krystal Powless: I know that.

Bobby Howard: So even though that funds, the Wheel and Surtax is getting put into Local Roads and Street. So I didn't know legally, can I spend it on salaries because it's that fund inside that other fund. Because I'm paying it out of the Local Road and Street Fund cause that's where the money's deposited.

Krystal Powless: You have some work to do.

Bobby Howard: Yes.

Councilman Rudolph: Did you say that this is a problem starting next April?

Bobby Howard: Well, it counts for what we're doing this year. I have to turn in the report. It's due next April for 2018, the new Highway Annual Operations Reports go into effect. The State Board of Accounts has had some pilot counties doing it now with the new report. Our report this year is still the old form, but this year it does switch to the new form. So

we have to start abiding by this fifty percent (50%) rule for preservation this year before the new report. And they haven't said what, what they'll do yet. But they have changed some of those dates to make sure the Annual Operation Reports get turned in in a timely manner. They'll start withholding MVH Funds now. It's, it's, they're starting to enforce that because there was a lot of people I guess not turning in those reports.

Krystal Powless: Have you talked to other counties on how they're doing it?

Bobby Howard: Yeah, in fact right now we're all up in the air as to what, cause it did just get signed between when I talked to you last and, and this meeting. So there has been a brief meeting locally, regionally, in Petersburg that, I was in a FEMA meeting so I couldn't attend that with them. But Steve went and they did talk about different ideals and ways. He mentioned the way that I was suggesting and they were leaning towards that. But a lot of counties and things too, they're, they're General Fund is covering their health insurance at Highway and so MVH doesn't. So it's not going to affect them as bad as when we're, we have those amounts coming out of MVH. So, so it's really, we're going to sit down and look at a few more things here in the next coming months when I've got some better idea what other communities are doing. But right now I believe we're at sixty-seven percent (67%) roughly of, of MVH's, (Inaudible) pays salaries.

Krystal Powless: So if we say, lower the portion, if we lowered the portion of Healthcare or health insurance paid out of MVH, would that cover it?

Bobby Howard: I, I have not looked at those options and all the different options.

Krystal Powless: Is that, I'm just trying to think forward...

Bobby Howard: This is just for general discussion to let you know something may, something's coming.

Krystal Powless: Right.

Bobby Howard: We don't know exactly what we're going to have to do. But we're going to have to do something to meet the new law.

Krystal Powless: Okay, well stay posted with the Auditor's Office. Of course (inaudible) funds, get with me once you determine that (inaudible).

Bobby Howard: Yeah, and like I said. My idea of the pulling out the Motor Vehicle Excise Surtax and Wheel Tax from Local Road and Street and to its own fund was one (1) that was talked about at the meetings we had at (inaudible) school in March with the State Board of Accounts that we were in. They said that that is a, a viable option because it pulls it, it, Indiana Code does allow those to be put into their own funds and not into Local Road and Street. There's nothing that says that they have to be put into the Local Road and Streets as far as I could find through the Code. But it will be a juggling how the budget is reworked.

Krystal Powless: Right.

Bobby Howard: So...

Councilman Meyer: So will you have this done before our budget time?

Bobby Howard: That's my goal for next year. Yes.

Councilman Meyer: Okay. Oh, okay.

Councilman Christmas: I agree. Budget time isn't that far away.

Bobby Howard: I know.

Krystal Powless: Do you picture us having to do something this year (inaudible)?

Bobby Howard: Yes.

Krystal Powless: Okay.

Councilman Hachmeister: Well, you'll just have to know about tracking how much you spend.

Bobby Howard: Roughly if I can get close to a number of where we're going to be, I'll be able to tell here shortly.

Councilman Christmas: (Inaudible).

Bobby Howard: But I can use labor on construction and preservation. But I can't use it on my signs, snowplows, as far as I can tell right now. Ditching roads, labor can't be used to meet that fifty percent (50%) match.

Cliff Whitehead: What's the, what's the Asset Management Plan approved by the Indiana Department of Transportation in collaboration with, cause...

Bobby Howard: That is something that started with the Community Crossings Grant. So we do have that on file in preservation with our road system and our inventory.

Cliff Whitehead: Okay.

Bobby Howard: We turn in an Asset Management Plan every year to LTAP and INDOT to get approval for the Community Crossings fifty (50%) matching grant.

Cliff Whitehead: Okay.

signage, and the infrastructure spending there. They're wanting to make MVH be more just road, smooth road related. And so they're, they're, they're giving us these additional funds the last few years and then putting these attachment to how you can spend it. So it's gonna make us...

Councilman Meyer: Of course they would.

Bobby Howard: Switch things around. So, I just wanted to make you aware of that and that just for (inaudible) things coming.

Councilman Meyer: So, you'll bring it back to us once, once you have your plan?

Bobby Howard: We're going to try and narrow it down and talk to other communities. I've been talking to my, the Indiana Association of County Engineers and Supervisors and what they're doing in the Indiana LTAP as far as suggestions on how different communities are, are reacting to this and how they're changing things to make it work.

Councilman Meyer: Okay.

Bobby Howard: So, if you have any questions, feel free to email me or call me.

Councilman Meyer: Alright.

Bobby Howard: Alright. Thank you.

Councilman Meyer: Thank you.

TOURISM COMMISSION BUSINESS DISCUSSION

Councilman Meyer: Okay, Tourism Commission Business, Discussion, Mr. Dial who's President of that was supposed to be here tonight. But he's had another commitment and he has to be put out until our next meeting. However we do have to make an appointment for that Board. And that, and you talked to some people?

Councilman Hachmeister: Yeah, I'll, well I'll fill back in a little on Dale Austin too, which is our representative. Of course he had shoulder surgery and complications were a little bit involved and things happened. But, anyway, well, beat around the bush, and well, of course Marlin helped as well. But I would like to put, Patti Clutter is my nominee for the Commission. Of course she is retired from Toyota. Of course they do, with her husband, own Mystic Winery. But I mean she's involved as far as Lynnville and the area up there too. So.

Councilman Meyer: That's who you're nominating?

Councilman Hachmeister: Yes.

Councilman Meyer: Okay. Anybody else have a nomination? Okay. So that's a motion for, to appoint Patti Clutter?

Councilman Hachmeister: Yeah, P-a-t-t-i, I believe.

Councilman Meyer: Okay.

Councilman Christmas: I'll second that motion.

Councilman Meyer: Motion made by David and seconded by Charlie to appoint Patti Clutter to the Tourism Commission. All those in favor? Opposed? Motion carried seven, zero (7-0).

Councilman Rudolph: Does that mean we get free wine from the winery now, David?

Councilman Hachmeister: Samples are always available.

Krystal Powless: (Inaudible).

HEALTH BUSINESS ANIMAL CONTROL VAXCARE

Councilman Meyer: Health Business, Additional Appropriation, Animal Control, three thousand three hundred ninety-seven dollars ($3,397.00). Vaxcare, nine hundred twelve dollars and eighty-one cents ($912.81), for a total of four thousand three hundred and nine dollars and eighty-one cents ($4,309.81). And it think this is a reimbursement, correct?

Krystal Powless: Correct.

Councilman Christmas: So motion made.

Councilman Overton: Second.

Councilman Meyer: Motion made by Charlie and seconded by Brad to approve. All those in favor? Opposed? Motion carried seven, zero (7-0).

(April Appropriations are located on Page 23 on these Official Minutes)

OTHER BUSINESS
DORMANT FUNDS

Councilman Meyer: Other Business, Dormant Funds.

Auditor Stevens: Hi, good evening. Debbie Stevens, Warrick County Auditor. I emailed all of you prior to the meeting. Two (2) funds, Fund 4601, Judicial Center Lease Purchase, we have a balance of three hundred thirty-eight thousand two hundred ninety-three dollars and forty-eight cents ($338,293.48) that should revert back to the General Fund. And then Fund 4605, that was an EDIT Bond, or titled EDIT Bond 1989. It is also a dormant fund, no activity, twenty-five thousand two hundred fifty-eight dollars and forty-six cents ($25,258.46) that should revert back to the General Fund. So I just need your vote to do that.

Councilman Richmond: I have some comments, questions.

Auditor Stevens: You have questions? Sure.

Councilman Richmond: From the question I asked this afternoon, I think that we can, we're not really required to put it in General Fund. We could also put it in the Rainy Day Fund. And our Rainy Day Fund right now, there's no other source to build that up. And we're talking about using some Rainy Day Fund at the bond issue for this building and so that would help take care of that money going out. And a couple of us here have been on Council here a couple times. And I want to keep the Rainy Day Fund up in case we run into tough times again. So that's my suggestion that we put it in the Rainy Day Fund (inaudible) the General Fund.

Auditor Stevens: I don't know if statutorily we can do that.

Cliff Whitehead: We can. I looked into it.

Auditor Stevens: You can? Okay. I was instructed by State Board of Accounts, if it was a tax levy collected that it should revert back to the General Fund.

Cliff Whitehead: It can go into either, yeah. It, it's statute that they're related to. It says County General or Rainy Day Fund.

Auditor Stevens: Okay.

Councilman Christmas: That would be a better help for us to put it in Rainy Day Fund.

Councilman Richmond: What?

Councilman Overton: Turn your mic on.

Councilman Richmond: Oh, my mic not on?

Auditor Stevens: You started to say something? Okay.

Councilman Richmond: I'm sorry. (Inaudible).

Councilman Christmas: (Inaudible). Yeah.

Councilman Richmond: The color is red and you can't hardly tell whether it's on or not. But yeah, I would make a motion that we put these funds in our Rainy Day Fund to help replenish it.

Councilman Hachmeister: I'll second that.

Councilman Meyer: Okay, motion made by Greg and seconded by David to put these dormant funds in our Rainy Day Fund. Any discussion?

Councilman Rudolph: Remind me how much money we're talking about?

Krystal Powless: Three hundred sixty-three thousand five-fifty-one and ninety-four cents ($363,551.94).

Councilman Rudolph: Pretty precise number.

Councilman Meyer: Anybody else? All those in favor of the motion? Opposed? Motion carries seven, zero (7-0).

Auditor Stevens: Alright, thank you.

Councilman Meyer: Thank...

Auditor Stevens: And I just, as an FYI, we have transferred just this past week from Tax Sale surplus, forty-five thousand five hundred eighty-nine dollars and forty-two cents ($45,589.42). Those are unclaimed surplus funds that were transferred to the General Fund this week. I just wanted to let you know that.

Councilman Meyer: Thank you.

Auditor Stevens: Alright. Thank you.

COUNCIL BUSINESS
BOND PAYMENT DISCUSSION

Councilman Overton: I mean I can only answer so much.

Councilman Meyer: Do what?

Councilman Overton: I can only answer so much.

Councilman Meyer: I know. I will ask one (1) question, and this is not your document, but I'm going to ask you anyway. Come on up, Brad, to the mic if you would.

Brad Bingham: Again, Brad Bingham with Barnes and Thornburg, serving as bond counsel on the General Obligation Bond.

Councilman Meyer: The, the, the question I have, or I guess the statement I have, on the Umbaugh paper here, they have several average price houses and how that will affect that rate, whether we use the Rainy Day Fund or not.

Brad Bingham: Yes.

Councilman Meyer: Or you know what I'm talking about?

Brad Bingham: Is this on Page 10, I think?

Councilman Meyer: Yeah. And it looks to me like even if we use a hundred thousand dollars ($100,000.00) in the Rainy Day Fund, it's only going to affect about a dollar ($1.00), less than a dollar ($1.00).

Brad Bingham: It's very nominal.

Councilman Meyer: And I thought...

Brad Bingham: Depending on which range your, you go from twenty some cents ($0.20) to maybe a dollars ($1.00) difference.

Councilman Meyer: Yeah, I mean, I was, I was for the Rainy Day Fund until I read that. And I thought that's just not going to make any difference to spend that kind of money up front. Am I reading that right?

Brad Bingham: You're right. It does not move the needle much at all.

Councilman Meyer: Yeah, okay. Okay. So that's something to look at. And no there's no such thing as an average piece of property.

Brad Bingham: Right.

Councilman Meyer: But yeah. But when I saw that, I though, wow.

Councilman Richmond: I asked for and got the figures for, is that what you're talking about?

Councilman Meyer: Yes.

Councilman Richmond: The three hundred thousand ($300,000.00) and two hundred thousand ($200,000.00) difference?

Councilman Meyer: Yes.

Councilman Richmond: It doesn't move the needle much.

Councilman Meyer: It doesn't. It surprised me. I thought it would.

Councilman Richmond: For the last item of business that we did, I felt uncomfortable, and I understand it completely, and it's a good idea, but I felt a little uncomfortable moving funds from the Rainy Day Fund, but since we just put a nice sum in there...

Councilman Meyer: I know we just put a nice sum in there. I was just surprised it didn't move the needle, you know?

Brad Bingham: There's good and bad with both sides.

Councilman Meyer: Both sides.

Brad Bingham: (Inaudible) your point, it's nice to have a Rainy Day Fund but the flip side, it doesn't do much for you, you're kind of thinking, why contribute it?

Councilman Meyer: Yeah. Yeah, that's all I've been looking at. It just doesn't do nearly as much as I thought it would do.

Brad Bingham: The bigger difference is really the term. You do five and a half (5 ½) verses seven and a half (7 ½). That's where it really amounts to some dollars.

Councilman Meyer: Okay. Now do you...

Councilman Metzger: (Inaudible) discuss alternative funding methods for kicks.

Councilman Meyer: Okay.

Councilman Metzger: Instead of using property tax, I believe we built the Judicial Center on the backs of property owners. Is there a possibility we could use another revenue source such as LIT taxes, Local Income Taxes to fund this

project. Spread it over all taxpayers.

Councilman Meyer: That's where Economic Development is, that's what we're doing. You mean using all our fund...?

Councilman Metzger: Yeah, don't have a property tax levy. Take it out of LIT taxes to pay for the project.

Councilman Meyer: But don't you still have to back it up with property taxes?

Brad Bingham: No. The answer is yes you could do that. The impact is that it would affect how the bonds would be rated. So on one hand you have a General Obligation Bond that is to this point primarily going to be paid from property taxes. That's viewed as the most secured and most predictable kind of revenue. You're likely to get a double A+ rating on that obligation. If you do a Local Income Tax as a sole source for repayment, it's a little bit more volatile. It might not be rated as highly, maybe an A or an A+, I don't', I'm just talking off the cuff. I don't know exactly what your (inaudible) would be rated. And that translates to a different cost in terms of interest rate. That double A+ is going to be rated most highly, the cheapest cost of funds and an A+, is still good. It's going to translate into a little high interest rate and overall interest cost. But that is, that's a viable option. You could do that.

Councilman Metzger: And that would be more fair cause that would spread the burden of the Courthouse Renovation across all tax payers of Warrick County and cut out a specific certified share in this Local Income Tax to cover specifically, making Courthouse payments. So it would be specifically designated for Courthouse payments which I wouldn't see would affect the rates that much provided we do have certified share and like I said, from my understanding, we have quite a bit of money sitting in Economic Development right now. I don't really understand why we would want to borrow so much money, when we have some money on hand that we could put to it. And maybe cut the loan down completely. Cut it down to three (3), three and a half (3 ½) years.

Councilman Meyer: I...

Councilman Metzger: It would be much fairer to the farmers and the property owners. Like I said, they've already paid for the Judicial Building. This would spread it out over the non-property owners earning an income and the increase would be miniscule. I mean, right now our Local Income Tax revenue is point 'o-five (0.05), I'm sorry, point five-'o (0.50). If we needed to raise a tax, we could raise that to point six-'o (0.60), a hundredth of a percent and cover the payments of the bond.

Councilman Meyer: Isn't that EDIT tax though, isn't that controlled? We can't go above five percent (5%). Can we?

Cliff Whitehead: I don't know the answer to that.

Councilman Richmond: It would have to be in the Capital Improvement Plan. That's another step would have to be made. Also, you're talking about a million ($1,000,000.00), almost one and a half million dollars ($1,500,000.00) a year coming out of EDIT. EDIT sometimes only gets two and a half million dollars ($2,500,000.00) coming in a year. That's a big chunk of money that's not going to be there.

Councilman Meyer: I would think that would...

Councilman Metzger: I was under the impression it was a little more than a million ($1,000,000.00) a year.

Councilman Richmond: The balance is. We're doing better. We're getting more than, you know, it's two million ($2,000,000.00) plus now. I don't know, it may be four million ($4,000,000.00). We have a pretty good balance in there, but we also have some pledged obligations already. And I just think that one and a half million ($1,500,000.00) is a big chunk of money to pull out of EDIT. I understand where you're going with this. I understand completely. And I feel the same way about property taxes. But it's not a big long property tax. And we're not talking about a huge sum of money coming out of the taxpayers. Plus you're leveling out where it was before when the Judicial Center was on the bond issue. So you're basically paying the same thing you have been.

Councilman Metzger: But that's fell off now. That bonds over.

Councilman Richmond: It did fall off.

Councilman Metzger: Right, so you're raising it back up.

Councilman Richmond: If we would have done the smart thing, we would have done this last year and it would have been completely level. It's going to fall off for one (1) year and put it right back where it was.

Councilman Metzger: But you're going to increase it.

Councilman Richmond: It's not really an increase, in fact it's still going to be less than what we were paying when we had the Judicial Center bond.

Councilman Rudolph: And Brad, just out of curiosity, I realize that this is probably a better question for Umbaugh, but I don't think they're here. What would the interest rate change? Right? So my concern is we're paying, we might pay two and a quarter (2 1/4) this way verses three (3) or three and a half (3 1/2), which means our cost would go up by fifty percent (50%) if we go from two and a quarter (2 1/4) to three and...three and three eighths (3 3/8).

Brad Bingham: You're right. That's really out of my wheel house. I can tell you what's in the numbers you've seen. That interest rate scale is based off of double A+ with a little bit of cushion there based on where today's market rates are verses where they could go. I don't know off the top of my head what a single A+ scale would look like. I can get that from Umbaugh. They can provide that. It's going to take a little bit of time to pull those numbers. But they could run that to see what the interest costs would be.

Councilman Metzger: I'd much rather use a more fair tax to pay the bill and I'd like to use any cash on hand to save the property owners money this time. You know, maybe it's time we do something wonderful for the property owners and spread the burden out.

Councilman Rudolph: I agree about using cash on hand, but increasing our interest expense from six hundred thousand ($600,000.00) to nine hundred thousand ($900,000.00) or something along those lines for just a one percent (1%) increase seems sizable to me. I like going with the least, lowest cost option. At the end of the day there's a pretty strong correlation between property owning and income. The people that own the most property with some exceptions typically also have the largest incomes to support that property.

Councilman Meyer: Well, gentlemen, what do we want to do here?

Councilman Richmond: I would like to pursue the five and a half (5 ½) year and use the hundred thousand ($100,000.00), two hundred thousand ($200,000.00). The two hundred thousand ($200,000.00) comes from Economic Development up front first and then the Rainy Day Fund to help lower the actual principle when we start this fund and then commit the two hundred thousand ($200,000.00) in Economic Development money for that five (5) year term. Five and a half (5 ½) is what I think, that gets it over with quicker. It's the least amount of cost. And it's not that much difference as far as cost to the taxpayers.

Councilman Meyer: Is that in the form of a motion? Is that...

Councilman Richmond: That's my, my motion to do that. The five and a half (5 ½), using the one hundred ($100,000.00), two hundred ($200,000.00).

Councilman Meyer: Okay. Motion made by Greg.

Councilman Rudolph: Just to be clear so I understand, you said, a hundred ($100,000.00), two hundred ($200,000.00). Explain that again?

Councilman Richmond: A hundred thousand ($100,000.00) from Rainy Day Fund, two hundred thousand ($200,000.00) from EDIT. That's to lower that principle.

Councilman Rudolph: I gotcha now.

Councilman Richmond: Then commit the two hundred thousand ($200,000.00) from EDIT each year.

Krystal Powless: Each.

Councilman Richmond: 'Til it's paid off.

Councilman Rudolph: I second that.

Councilman Meyer: Okay, and seconded by Paul.

Cliff Whitehead: And to be clear, this won't really be a final action.

Councilman Meyer: Right.

Cliff Whitehead: The Rainy Day and EDIT funds will be used to hit the principle first, the project payment first. Those will be in the form of a Resolution that we'll do in May. And for the pledge, the intention to discuss that tonight if that's the Council's desire. But in order to pass the Pledge Ordinance, we'd have to have a motion to suspend the rules, which would have to be unanimous. And if that is passed we can do a First and Second Reading and pass that tonight.

Councilman Meyer: And that's on the Pledge?

Cliff Whitehead: On the Pledge.

Councilman Meyer: Okay.

Councilman Richmond: And that's for the E...EDIT money, Economic Development Income Tax money?

Cliff Whitehead: In the future. Yes.

Councilman Richmond: In the future.

Councilman Meyer: Did your motion include just the one (1) time deal out of the Rainy Day Fund?

Krystal Powless: Yes.

Councilman Richmond: Yes.

Councilman Meyer: One hundred thousand ($100,000.00), one (1) time?

Councilman Richmond: Yes.

Councilman Meyer: Okay.

Councilman Richmond: One (1) time only.

Councilman Meyer: Okay, gentlemen. We have a motion on the floor made by Greg and seconded by Paul to go to the five and a half (5 ½) years with the addition of the two hundred thousand dollars ($200,000.00) from the EDIT Fund and one hundred thousand dollars ($100,000.00) from Rainy Day.

Krystal Powless: And, two hundred thousand dollars ($200,000.00) each year.

Councilman Meyer: And two hundred thousand dollars ($200,000.00) each year. Any further discussion?

Auditor Stevens: Is it okay if I say something? (Inaudible) discussion?

Councilman Meyer: Sure.

Auditor Stevens: And I know that pledging the funds is yet another vote? Right, Cliff? Is that what you're saying?

Cliff Whitehead: That's correct.

Auditor Stevens: That's yet another vote. That may not even happen tonight? But to Paul...or to Ted's point, I think that this Local Income Tax is really worth some, some, a second look. He's absolutely right in that by raising the Local Income Tax you're, you're going to raise a tax. That's the bottom line. This is a new tax. We can't say it's a bond, bond. It's not. The taxpayers haven't paid it for two (2) years. And so this is a new tax. The idea of spreading that tax across more residents in Warrick County and bearing the burden, it can be a combination. It doesn't, it doesn't have to be all Local Income Tax or all property tax. It can be a combination of the two (2).

Krystal Powless: Do you want this? This is the Pledge Ordinance.

Councilman Meyer: (Inaudible) right here.

Krystal Powless: This is mine so you have to give it back to me

Auditor Stevens: And you do have flexibility, Mr. Meyer, you made a statement about EDIT. Well, that is exactly how the allocation of Local Income Tax is in our county right now. But you have the flexibility to do a combination of allocations under new law where everything is LIT now. All Local Income Tax is LIT. And so this really sort of deserves a look on your part at how you're going to allocate. Are you going to keep appropriating or allocating a hundred percent (100%) to Economic Development? Or are you going to look at that, maybe raise that percentage of the rate for Local Income Tax. And then also give yourselves more flexibility in the future so that maybe we have a little more money in certified shares which would operate more like a General Fund where we're not letting things deteriorate or we're not ignoring systems that are failing or all these things we just don't have the money available to deal with those things and be more proactive and even planning. Having capital outlay plans. What I did and, and that part of whatever you vote on tonight, certainly it's your meeting, it's up to you. But I've compared with our neighbors and then also with the Counties of similar size, where we're at with Local Income Tax and you know, it's, I'll just give this to you. You can take a look at it. And whatever you decide. If you make the decision tonight or if you want a little more time to look at this as an option. I think it's worth looking at. Thank you.

Councilman Christmas: Oops, I'm sorry.

Auditor Stevens: And you may not want to, you know this may be something you want to take home and look at, ask questions. Or if you have any for me right now. But you can see a little bit about how, what our neighbors and then counties of similar size doing with their Local Income Tax.

Councilman Richmond: I'm a little curious. The nine million eight hundred sixty-four thousand seven hundred forty-two ($9,864,742.00)?

Auditor Stevens: Yes.

Councilman Richmond: What is that? Our balance?

Auditor Stevens: That's the amount we collect, are collecting for 2018.

Councilman Richmond: Um...

Auditor Stevens: We don't get all of that.

Krystal Powless: That's...

Auditor Stevens: It goes to the Municipalities, Towns, or Cities, Towns, and County. Our portion is a little under eight million ($8,000,000.00).

Councilman Richmond: I don't ever remember seeing that big a figure.

Councilman Rudolph: So can you help me understand. Bartholomew County for example has a population of about twenty percent (20%) more. A tax that's three (3) times ours and yet you're saying they actually received only two-thirds (2/3) of the Economic Development Funds or income tax that we do?

Auditor Stevens: Well, that's how they allocate. That, that is how their Council chooses to allocate their Local Income Tax. We're, our county, you know we're just familiar the EDIT type of Local Income Tax. But across the State, counties have different types of Local Income Tax. So perhaps they had a, a Local Income Tax where they used it prior. Or they may not have. They could have been just like us. They could have been an EDIT county where their Local Income Tax went a hundred percent (100%) to EDIT. But every county has had the option for the past two (2) years to be more flexible with how they allocate their Local Income Tax when it went by law from CAGIT, COIT, EDIT, all of these different types of Local Income Taxes. You were given the flexibility to allocate in a different manor into any of the five (5) categories listed on this sheet.

Councilman Rudolph: And what is a certified share exactly?

Auditor Stevens: Certified shares function more like a General Fund. And it also give some tax relief to the towns and cities, the certified shares. So where you've got you know a town like Boonville that has debt. That's one way that we can work together to, to try to make that Local Income Tax work for more citizens.

Councilman Richmond: I'm curious, our rate is the lowest on here.

Councilman Richmond: Are you advocating increasing our rate?

Auditor Stevens: Well, I'm just saying it's an option. You're going to increase taxes either way. You're going to either levy the debt a hundred percent (100%), the tax a hundred percent (100%) on the property owners, or you have an option to, to take a look at how low we capped our Local Income Tax. And then the burden is shared among more of our population, more of our residents who really are using all the services but they may not be bearing the, the kind of burden that the property owners do cause they pay both, property owners pay income tax, they pay property tax.

Councilman Rudolph: One (1) nice thing about a bond is that it rolls off all by itself. Right? So if we're upping and lowering and playing with the rate regularly. That, that's something that doesn't happen very often. It's sort of like tolls. Once a toll comes in it doesn't go away. And once a rate goes up, it doesn't go down.

Auditor Stevens: I understand.

Councilman Rudolph: It's unfortunately the nature of taxes. Bonds on the other hand, they do go away.

Auditor Stevens: Right.

Councilman Rudolph: I'm actually interested in having a conversation about how we allocate our EDIT Funds, but I still question doing it in this context with a bond. Right? And raising our costs and the nature of doing so. We want to move, I certainly be willing to look into that type of conversation. But I think that's a conversation possibly for another day. That being said it would be nice if Counsel looked into this.

Councilman Richmond: I agree that we ought to be putting aside some money for issues like this, but accumulating six million dollars ($6,000,000.00) in a fund somewhere is kind of hard to do when you're in government. Sources like this with everything open and everybody wants their tax dollars spent. So (inaudible) that.

Councilman Overton: I'm curious though, your comments you made earlier, which was a good point about the property owners are usually the ones with more money because I'm sitting here kind of thinking of you know like my grandmother who just rents the house now since she doesn't own her own house. I mean she would be affected this Local Income Tax, whereas if the property tax the, our other option, that wouldn't impact (inaudible) people, you know possibly your fixed income people as much. So I mean that seems to me that there's some actual more, perhaps a little bit of fairness as we distribute that across those people who, you know, I mean as Greg knows, he has people, you know, your father now is on a fixed income. So I mean those people, you know that's, would be an unexpected expense for them. However small that possibly could be here or there. I understand that would go across more people in the County. So that's...

Councilman Metzger: The landlord's not going to pay it. He's going to pass it on to the rent.

Councilman Rudolph: Which means it winds up hitting all taxpayers. It's just in a different pocket. Which is why I like the least cost option. Because it's just right pocket, left pocket to some point.

Auditor Stevens: Well, if you don't have any questions for me.

Councilman Meyer: Okay.

Auditor Stevens: I just wanted to offer that information.

Councilman Meyer: Thank you.

Larry Taylor: May I make a comment?

Councilman Meyer: Sure.

Larry Taylor: Larry Taylor, Economic Development Director. A couple of the previous speakers have mentioned that a hundred percent (100%) of our EDIT or LIT or whatever you want to call it, goes towards Economic Development. Well, that's not quite, it is called an EDIT tax. Right off the top fifty...fifty percent (50%) goes to our Highway...

Councilman Hachmeister: Sixty (60%).

Larry Taylor: Sixty (60%)? No, it's fifty percent (50%) of it.

Krystal Powless: Fifty (50%) this year.

Councilman Hachmeister: (Inaudible).

Larry Taylor: The last, the last three (3) years, because, because we had a highway repair problem, the Council reallocated that to sixty percent (60%) so the Highway Department could catch up. And then once you split that, you know it goes through all the splits that's coming in, the ambulance service. I mean there's several fixed kind of expenses that come out of the Economic Development portion after it's split. The ambulance service which with the Council's help, we negotiated to get that down from a million dollars ($1,000,000.00) a year. Now it's gone down to four hundred thousand dollars ($400,000.00) a year. But still that comes out of the Economic Development half of that.

Councilman Richmond: Which would be property taxes if it weren't there.

Larry Taylor: Yes. And the other thing is there's a Parks and Recreation supplement that comes out of there that's about a hundred and sixty thousand dollars ($160,000.00). So really right off the top of it, you've got, you've got the split of the EDIT. Then you, what goes to Economic Development, and then what comes out of that would be the ambulance service or EMS Service for all of Warrick County, and also the Parks supplement, a hundred and sixty ($160,000.00). So there's half a million ($500,000.00), six hundred thousand ($600,000.00) coming out of that after the split is made. So it's not a hundred percent (100%) going to Economic Development.

Councilman Rudolph: Well, and to your point, there's a county called Boone, that's on the list that the Auditor gave us that's getting fifteen million dollars ($15,000,000.00) in Public Safety. I'm guessing the ambulance service is paid out of

that public safety money, while it's paid out of your EDIT. So it's really, it winds up going to the same place, it's just where it goes intermediary before it goes to that final spending location. So that's a good point.

Councilman Meyer: We do have a motion on the floor made by Greg and seconded by Paul to do the five point five (5.5) years with two hundred thousand dollar ($200,000.00) EDIT annually and a hundred thousand dollars ($100,000.00) up front for the Rainy Day Fund. Any further discussion? All those in favor? One (1), two (2), three (3). Opposed? Motion carries five to two (5-2 with David Hachmeister and Ted Metzger opposing).

Krystal Powless: And the two (2)?

Councilman Meyer: David and Ted.

Councilman Rudolph: I think I would like to suggest that this be a discussion topic for next month's meeting that we, how we want to handle, or if we want to handle looking into doing a split like this into another fund and you know, maybe we can create a Public Safety Fund and we pay the ambulance service out of that that we're currently paying out of Economic Development, just to get it more accurate. But I don't have any particular thoughts on it. But it's an idea I thought we'd want to consider looking at maybe for budget time.

Krystal Powless: You want...

Councilman Meyer: Now the other question...

Krystal Powless: Do you want me to put it on the agenda or you want to...?

Councilman Rudolph: As a Council Item for next month.

Krystal Powless: For May? Okay.

Councilman Rudolph: Council discussion.

PLEDGE ORDINANCE
ORDINANCE 2018-04
FIRST READING

Councilman Meyer: Do we need to do anything with the Pledge Ordinance?

Cliff Whitehead: That is one (1) of the purposes to discuss to keep the schedule of the bond and the construction in place. And to keep that schedule in place, would be to consider the Pledge Ordinance tonight, which would involve the suspension of the rules. If we don't, it would delay things possibly a month, maybe more. Because we couldn't do, we could not publish the notice of intent to sell bonds later this month. So, I think that's correct.

Councilman Meyer: Okay, so I need a, I guess I need a motion to introduce Ordinance 2018-04.

Councilman Overton: I make a motion.

Councilman Meyer: Motion made, excuse me, Brad. Is there a second?

Councilman Christmas: I'll second it, Gary.

Councilman Meyer: And seconded by Charlie to introduce. All those in favor of the motion? Opposed? Motion carried six to one (6-1 with Ted Metzger opposing). Ted. An Ordinance of the Warrick County Council Pledging the County Share of Local Income Tax Formerly Known as a County Economic Development Income Tax to the Payment of Debt Service on Certain General Obligation Bonds. Now do we need a motion to approve this or do we need a motion to suspend the rules?

Cliff Whitehead: That would be a First Reading so you would then have a motion to suspend the rules to have the Second Reading tonight and vote on that Pledge Ordinance.

Councilman Meyer: Do we vote on this right now?

Cliff Whitehead: No, you vote, well there has to be a motion to suspend the rules.

Councilman Meyer: To suspend the rules, alright. So is there, is there a motion to suspend the rules to read the Second and Third time?

Councilman Hachmeister: So moved.

Councilman Meyer: Motion made by David. Is there a second?

Councilman Overton: Second.

Councilman Meyer: Seconded by Brad. It's my understanding this motion has to be unanimous.

Cliff Whitehead: That's correct.

Councilman Meyer: Or we can't go, okay. All those in favor of the motion? Opposed? Motion carries six to one (6-1 with Ted Metzger opposing). So we cannot suspend the rules. Okay. Is that all we need?

Cliff Whitehead: That's all we need. So, Krystal can just put it on the agenda for next (inaudible).

REDEVELOPMENT COMMISSION
CONFLICT OF INTEREST STATEMENT

Councilman Meyer: Okay. Council Business, Redevelopment Commission, Conflict of Interest Statement.

Councilman Hachmeister: Motion to accept Howard Nevins and Paul Perry's (inaudible), motion to accept their conflict of interest statements.

Councilman Meyer: Motion made by David to accept the conflict of interest statements of Howard Nevins and Paul Perry. Is there a second?

Councilman Richmond: Second.

Councilman Meyer: And seconded by Greg.

Councilman Hachmeister: With an "a".

Councilman Meyer: All those in favor of the motion? Opposed? Motion carried seven, zero (7-0).

COUNCIL BUSINESS
BUDGET MEETING DATES

Councilman Meyer: Okay, next item is the Budget Dates. You have those in front of you. We need some kind of a motion if we want to approve them. Or what do you want to do with them? At this time the Departmental Hearings are scheduled for July 26th from 10:00 (AM) to 8:00 PM. And then the Adoption of the budget is scheduled for October 18th at 5:00 PM. Is there a motion to accept the dates?

Councilman Christmas: I'll make that motion, get us going.

Councilman Meyer: Motion made by Charlie to accept the budget date, budget dates for 2018. Is there a second?

Councilman Overton: Second.

Councilman Meyer: Seconded by Brad. Any discussion? All those in favor? Opposed? Motion carries six to one (6-1 with David Hachmeister opposing).

Krystal Powless: Who's the one (1)?

Councilman Meyer: David.

Krystal Powless: What, did you want to make a change to it? Is that why you voted against it?

Councilman Hachmeister: Well, that's what I questioned before about running so late.

Krystal Powless: Well, why didn't you bring that up?

Councilman Hachmeister: Starting late, I did. But the vote was six (6) to one (1). So, I give.

Krystal Powless: Okay.

Councilman Hachmeister: But I, I questioned it last month.

Councilman Christmas: Well, what's your question? Bring it up. Let's hear it.

Councilman Hachmeister: How come we're, instead of going from 8:00 (AM) to 8:00 (PM), we're going from 10:00 (AM) to 8:00 (PM) and possibly later.

Councilman Christmas: Well, I don't, I don't like the 10:00 (AM) start anyway. I said that last year.

Councilman Hachmeister: I try to go to bed about 6:00 (PM).

Councilman Christmas: I try to go to bed a little earlier (inaudible).

Councilman Meyer: Past my bedtime.

Krystal Powless: You want to make that meeting 8:00 (AM) to 6:00 (PM)?

Councilman Christmas: That would be fine as far as I'm concerned. I make a motion we...

Krystal Powless: Instead of 10:00 (AM) to 8:00 (PM)?

Councilman Christmas: I don't like (inaudible).

Councilman Hachmeister: It passed six (6) to one (1).

Krystal Powless: Well, I can still change...

Councilman Christmas: We can make another motion to change that.

Councilman Hachmeister: Ah, naw, I'll just set my alarm clock different.

Krystal Powless: It usually don't go 'til 8:00 (PM). Usually gets over about 5:30 (PM).

Councilman Christmas: No, but I don't like the late start either.

Councilman Hachmeister: When we start early, but we've got to make some changes this year.

Krystal Powless: Yeah.

Councilman Hachmeister: What we haven't done the last couple of years.

Krystal Powless: Actually, I have that we still, you never follow the schedule, cause you just don't know what's going to happen.

Councilman Hachmeister: Right.

Councilman Christmas: David, I'll make a motion that we start at 8:00 (AM).

Krystal Powless: We can start at 8:00 (AM) if you want to start at 8:00 (AM)?

Councilman Hachmeister: No, I'm fine.

Krystal Powless: Okay.

Councilman Hachmeister: You asked for my vote and I voted against it.

Councilman Overton: Wait, I seconded. Did you make the motion?

Councilman Christmas: I just made the motion that we start at 8:00 (AM).

Councilman Overton: Well, then I'll...

Councilman Meyer: On, on what day now?

Councilman Overton: Same day.

Krystal Powless: The same day.

Councilman Meyer: The first day?

Councilman Hachmeister: Yeah, I thought we approved them.

Councilman Meyer: Departmental Hearings, I thought we did too. But he wants to make a motion.

Councilman Christmas: Make a motion to change it...

Councilman Meyer: Start at 8:00 (AM)?

Councilman Christmas: Starting at 8:00 (AM).

Councilman Meyer: Okay.

Councilman Overton: And I'll second it.

Councilman Christmas: Okay.

Councilman Overton: Would have been easier if you would have brought this up earlier.

Councilman Hachmeister: I did last month.

Councilman Richmond: So 8:00 (AM)?

Councilman Overton: (Inaudible).

Councilman Hachmeister: I'm just asking why we were doing it.

Councilman Meyer: Motion was made by Charlie.

Councilman Christmas: Right.

Councilman Meyer: And seconded by who?

Councilman Christmas: Brad.

Councilman Overton: This guy over here.

Krystal Powless: I just do, wanted to say that, we get out, usually we get out more like 5:00 (PM). But the judges can't, the Courts can't come over until 4:00 (PM) anyway.

Councilman Christmas: (Inaudible).

Krystal Powless: So I think the reason that we started late, later was because a lot of time when we're waiting on the judges to get over here and get done with everything else.

Krystal Powless: I mean we could try this and...

Councilman Hachmeister: If there's a need...

Councilman Overton: That will give us some open time for, to discuss some...

Krystal Powless: I just can't wait.

Councilman Meyer: Okay. We have a motion on the floor, gentlemen, on the floor. Starting on July 26th, the Department Hearings, excuse me, at 8:00 in the morning. All those in favor of the motion?

Councilman Overton: Oh, wait. Krystal did offer to fix everybody breakfast if we kept it at 10:00 (AM).

Councilman Christmas: Yes.

Councilman Overton: So we might want to take that into consideration.

Krystal Powless: That would involve picking up donuts, just saying.

Councilman Overton: Never mind.

Councilman Meyer: All those in favor of the motion? Opposed? Motion carried, wait, how did you vote? Yeah, you. You're the reason we (inaudible).

Councilman Hachmeister: I abstain. How's that.

Councilman Meyer: You abstain, okay.

Councilman Overton: Oh, my gosh.

Councilman Meyer: Motion, it's time we get out of here, I think.

Krystal Powless: Yeah, is it 8:00 (AM) to 6:00 (PM)?

Councilman Meyer: It did pass five, one, one (5-1-1 with Ted Metzger opposing and David Hachmeister abstaining).

Councilman Hachmeister: I had my hand up.

Cliff Whitehead: Dave's the abstention and Ted is the nay.

Councilman Metzger: Nay.

Councilman Meyer: Okay. You wouldn't think that would be much of a problem.

Councilman Hachmeister: I didn't think it was.

Councilman Meyer: Okay, our next meeting will be May 3rd at 6:30 (PM) in this room. It's a half hour later because of the National Day of Prayer will be that day. So we start, we're starting a little bit later.

SHERIFF BUSINESS
COMMISSARY MONEY FOR LAWSUIT EXPENSES

Councilman Meyer: Sheriff, did you want to address the Council?

Councilman Overton: No, this is a bonus here.

Councilman Meyer: Yeah. He wants money.

Sheriff Kruse: No, I don't. I just want to spend some. I don't really want to spend any, but...I don't remember if it was November or December I came to the Council and asked for permission to spend money out of Commissary to cover a lawsuit that's been filed against the Sheriff's Office. And at the time I think it was for five thousand dollars ($5,000.00). My attorney thought that would cover it. Since then there's be depositions and hearings and motions that had to be filed and I've spent a total of fifty-six hundred ($5,600.00) and I, I guess I'll apologize now for spending that additional six hundred ($600.00). But I've got to spend more money out of, and I don't know how much, so I guess I would ask for permission tonight to spend five thousand ($5,000.00) additional out of Commissary and if it goes to Court of Appeals, then I'll probably ask for an additional appropriation to pay for it.

Councilman Meyer: Do you have the money in Commissary to do it?

Sheriff Kruse: Yes. I've got quite a bit committed out of there and probably going to have to buy a double oven or two (2). But I've got thirty-eight thousand ($38,000.00) committed out of Commissary to go towards our new vehicles when they come in. Up-fitting and I pay for one (1) vehicle out of there and the up-fitting. Then that double oven's going to be about six thousand ($6,000.00). So that should still leave me with somewhere between forty ($40,000.00) and fifty ($50,000.00). And that will be on the report in June whenever I send the...

Councilman Overton: Sounds like a plan.

Sheriff Kruse: And I don't, I don't know, unless you've got some EDIT money.

Councilman Overton: We may.

Councilman Meyer: We're not going backwards, no. We're not going backwards.

Councilman Rudolph: I'd tell you not to quit your day job, but the crowd thought that was pretty funny.

Sheriff Kruse: I mean I just don't know, fortunately I haven't been faced with this situation before. And I think it's something that needs to be settled in court and I'm hoping it's settled quick. I can tell you if we don't win across the street, it will go to the Court of Appeals. Because it's a public access thing that's been settled at the legislature and it's one (1) of those civil suits that, what do you do. You got to defend it.

Councilman Meyer: So you're asking for five thousand dollars ($5,000.00)?

Councilman Christmas: More.

Sheriff Kruse: I'm just asking to spend it, up to five thousand ($5,000.00). And if I need more than that, I'll come back and ask to spend more, or for an Additional Appropriation.

Councilman Hachmeister: Do you actually need a motion from us?

Councilman Overton: No, he...

Councilman Hachmeister: Or just our blessing?

Sheriff Kruse: I need, because I don't know. That Statute is kind of funny. I would rather have your blessing, because it doesn't say in there that the Sheriff can spend Commissary money to defend a lawsuit.

Cliff Whitehead: There's a catch-all. And so as long as you guys agree with the Sheriff to use them for the purposes that will benefit the Sheriff, then he may use, then he may use that.

Councilman Christmas: (Inaudible).

Councilman Hachmeister: I'm in favor, I'm in favor of it.

Councilman Richmond: I move to allow the Sheriff up to five thousand dollars ($5,000.00) of Commissary money.

Councilman Overton: Yeah, second, or raise my hand or whatever.

Councilman Meyer: All those in favor? Okay. You got it.

Sheriff Kruse: Thank you, gentlemen. That's all I need. Thank you.

Councilman Meyer: Okay.

Cliff Whitehead: It was seven, zero (7-0) in favor, by the way, for the record.

OTHER BUSINESS
RESCHEDULING OF JUNE 7, 2018 MEETING

Councilman Meyer: Any Council Member have anything to bring up?

Councilman Rudolph: I actually have two (2) things.

Councilman Christmas: (Inaudible).

Councilman Rudolph: The first one (1), you guys will love this, it's a scheduling question. So unfortunately a friend of mine is getting married in California and, the second weekend of June, which is June 9th. And unfortunately I have to fly out there on the 7th to be there. That is also the same time as the Council meeting. I'm wondering if we can move the meeting on the 7th, which starts at 6:00 (PM) to start on the 6th, at 6:00 (PM). See if anyone has some concerns about moving it up a day to Wednesday?

Councilman Christmas: I don't have a problem with it.

Councilman Metzger: I can't be here.

Councilman Rudolph: You can't? How about the 5th? Tuesday?

Councilman Christmas: On, no. No, let's not go that way.

Councilman Metzger: I go to work about 5:00 (PM).

Councilman Rudolph: 5:00 PM?

Councilman Metzger: Um hum.

Councilman Rudolph: I mean I can just miss that one (1) wedding, it's a good friend of mine. Stood up for my wedding, so, unfortunately, I just don't have to support him.

Councilman Metzger: Don't miss the wedding, miss the meeting.

Councilman Rudolph: That's unfortunately what I think I'm going to have to do.

Krystal Powless: Why can't we move it back a week?

Councilman Rudolph: I could do it the 13th

Councilman Richmond: 14th.

Councilman Rudolph: 14th.

Krystal Powless: June whatever that would be.

Councilman Richmond: 14th.

Councilman Rudolph: 14th would be great.

Councilman Christmas: Fine with me.

Councilman Rudolph: I'll greatly appreciate your guy's consideration on that.

Councilman Hachmeister: I don't have my baseball schedule with me.

Councilman Meyer: The 14th is what, on a Thursday?

Councilman Hachmeister: I schedule around the first meeting of the month.

Councilman Richmond: Thursday.

Councilman Christmas: Is that your anniversary, Gary?

Councilman Meyer: No, the 18th.

Councilman Christmas: 18th.

Councilman Meyer: I can do the 14th I guess.

Councilman Rudolph: If it turns out to be a conflict for someone, we can always change it back. But that'd be my motion that we move it to June 14th at 6:00 PM.

Councilman Meyer: Okay.

Councilman Overton: That is Flag Day, just so everybody knows.

Councilman Meyer: We have a motion to move the June meeting to June 14th at 6:00 (PM) I assume? Is there a second for that motion?

Councilman Metzger: I'll second it.

Councilman Meyer: Seconded by Ted. All those in favor?

Councilman Hachmeister: I will have to check my schedule.

Councilman Meyer: Opposed? Seven…seven, zero (7-0). So the June meeting will be June 14th at 6:00 (PM).

Councilman Rudolph: Thank you.

Councilman Meyer: Okay.

FACT BOOK PARTICIPATION DISCUSSION BETWEEN COUNCIL AND AUDITOR

Councilman Rudolph: And I have a second item.

Councilman Meyer: Okay.

Councilman Rudolph: Thank you for your consideration on the first one (1). The second item, so as everyone knows, the Auditor's Office has been always responsible for performing certain tasks regarding the documentation of our budget and spending to the Association of Indiana Counties and, and others. Unfortunately, we've had some problems the last couple of years with having that done. The Auditor's Office has had an issue and has documented a lack of resources. And so the Council's had to help. Unfortunately, this year the Council was also a little bit tight on our capacity as well and we're not able to help this year. Additionally, we have allocated five thousand dollars ($5,000.00) of extra part-time help to the Auditor's Office to help with these types of resources. Unfortunately, we're having that issue again this year. If we're going to have that issue again this year, my suggestion would be we sweep the funds, the additional funds that we have given to the Auditor. If we take them back and reduce the Auditor's budget and then we put a co-measured amount of funds in the Council budget so that we can hire a part-time person to perform this task. My understanding is that it should be at the end of the day if we take five thousand dollars ($5,000.00) or whatever's left from the Auditor's Office, it should cost the Council less than one (1) or two (2) so it would mean an overall budget reduction if we do this. So that's what I suggest to the Council.

Councilman Meyer: Can we do that, Counselor? We can do that legally?

Cliff Whitehead: Yes, you have to advertise. It's a similar procedure like an appropriation.

Councilman Meyer: Okay.

Cliff Whitehead: It's just a reduction.

Councilman Rudolph: So I would think that we would advertise that for next month's meeting. And I motion that.

Councilman Meyer: I was going to say, is that a motion?

Councilman Rudolph: I motion that we advertise that for next month's meeting.

Councilman Meyer: Is there a second for that motion? Is there a second to that motion?

Councilman Richmond: I'll second it.

Councilman Meyer: And seconded by Greg.

Auditor Stevens: Discussion?

Councilman Meyer: Yes.

Auditor Stevens: The five thousand dollars ($5,000.00) that was appropriated to my budget for part-time help was based on a demonstration that a budget was passed by this Council in 2014 for 2015 that reduced my budget by a full time staff member, which had already been reduced by a full time staff member. And my overall budget was reduced before I came into office in 2015. I, our staff, currently, is operating than less, eight percent (8%) less budget than the previous Auditor's Administration. Six percent (6%) less than the Auditor prior. We are trans...we are actually transferring, managing five percent (5%) more parcels and we're at forty-seven thousand seven hundred one (47,701) parcels. Our deed transfers are up sixty-two percent (62%) over the previous administration. Our claims are up forty percent (40%). And our receipting is up twenty-three percent (23%). So that based on a Personnel Meeting prior to the budget for 2017, we were appropriated the extra five thousand dollars ($5,000.00). We were not given a full time staff member. But we were given the extra five thousand dollars ($5,000.00). Submitting data entry for the fact book, the AIC Fact Book is not a responsibility, it's not a statutory responsibility of the Auditor's Office. It is not. Anywhere, anyone can do it. Mr. Rudolph, you could sit at your dining room table and do data entry. So I think, it feels very inappropriate and it feels like an abuse of your fiscal authority to make, make it political or vindictive in some way. I don't have the resources.

Councilman Rudolph: It's not political or vindictive in any way, shape, or form.

Auditor Stevens: I...

Councilman Rudolph: We have allocated extra resources as, comparted to last year...

Auditor Stevens: To take care of serving the taxpayers.

Councilman Rudolph: To take care of things serving the taxpayers. And what you are being asked to do, helps our County Council and ninety-one (91) other County Councils do their job and save taxpayers money. Because we are able to compare apples to apples with other ones. When we have an Office Holder that's told...chooses not to participate and not to help, it hurts all the counties in the State.

Auditor Stevens: You're an Office Holder.

Councilman Rudolph: It hurts all of us financially.

Auditor Stevens: You are an Office Holder and you have not offered to participate or help.

Councilman Rudolph: Actually we volunteered our assistant's services the last two (2) years to assist and comparison year over year, last year the Auditor's Office had less resources than they do this year. I asked and I'm the one (1) that motioned to give you more resources so that you could assist and do other things. That, what, we well overcompensated the amount of time we're being asked to request.

Auditor Stevens: The AIC is not...

Councilman Rudolph: And I believe that the Auditor's Office should be willing to assist us with this endeavor. Again we've offered to help when we had the capacity the last couple of years. We don't have that capacity this year.

Auditor Stevens: Nor do I. We are busier this year than last year. And it's never going to be less, Mr. Rudolph. Never. We are a growing county. If, if we grow, everything, every penny that is apart of that growth passes through our office. Every expense that's paid passes through our office. As long as we're growing our staff is busier every single day. There is not one thing that is done in this County that does not go through, through the Auditor's Office in terms of the financial, the financial part of it. The property, the taxes, practically everything, payroll.

Councilman Rudolph: And we were growing year over year under the last Auditor. And the last Auditor after that. And the last Auditor after that. And the last year Auditor after that. And we've never had a problem having the Fact Book done.

Auditor Stevens: Actually, they had less work to do with more staff, more budget. So...

Councilman Rudolph: We were growing. We were growing.

Auditor Stevens: You're not comparing apples to apples. I'm on quite the opposite end of that where I, I'm, my staff is busier, we're doing more work than any previous Auditor with a smaller staff and a smaller budget. So you're not, you're not being fair with your comparison. In your email to me, there's no offer by you to sit and do any of this data entry. And it would not be assigned to my staff, it would be done by me personally. That's who did it last year, and the year before. I did it.

Councilman Rudolph: Again year over year, you have more resources then you did last year. I...

Auditor Stevens: To do the work that's required of us to serve the taxpayers, the other employees, and the County, payroll. That's where I needed the resources. Not to do an AIC Fact Book. And you said you need it for what? To be fair?

Councilman Rudolph: For financial comparison and analysis

Auditor Stevens: In salaries?

Councilman Rudolph: Salaries among others. There are thirty (30) different areas of that Fact Book.

Auditor Stevens: There are quite a few things. Some you have control over, some you have to fund. Some are sort of mandated by the Commissioners. But as, as I did last year, I compared Warrick County salaries to counties of similar size. And the Fact Book does not help you to be fair.

Councilman Rudolph: Mrs. Stevens, how much time does the Fact Book require?

Auditor Stevens: Pardon me?

Councilman Rudolph: How much time does it require to put this in?

Auditor Stevens: You know I did it once a year.

Councilman Rudolph: Ballpark. Ten (10) hours? Thirty (30) hours? A hundred (100) hours?

Auditor Stevens: Well, you gave me an estimate of a five hundred (500) to a thousand (1,000). So I'm assuming you're saying fifty (50) to a hundred (100) hours.

Councilman Rudolph: I'm saying less than.

Auditor Stevens: Okay. So let me say one (1) more thing, you yourself have three thousand dollars ($3,000.00) in your own budget for part-time. Last year, you've spent not one (1) penny so far this year.

Krystal Powless: It's spent at budget time.

Auditor Stevens: Well, last year you spent five hundred ninety dollars ($590.00) of the three thousand ($3,000.00). So, you, you have within your own budget a fair amount. The year before that it was sixteen-o-five ($1,605.00). So you have the flexibility within your own budget to pay part-time.

Councilman Rudolph: We all have the flexibility to do it in our budget.

Auditor Stevens: Pardon?

Councilman Rudolph: Some of us are choosing not to.

Auditor Stevens: How do you...

Councilman Hachmeister: Okay, that's enough.

Auditor Stevens: Predict the work I have for the rest of the year?

Councilman Hachmeister: You've got a motion on the (inaudible).

Councilman Meyer: Okay. We have a motion on the floor by Paul and seconded by Greg to to advertise to move five thousand dollars ($5,000.00) from the Auditor's budget to our budget. Any further discussion?

Councilman Richmond: And this doesn't remove it. It just puts it on the agenda.

Councilman Meyer: Correct.

Councilman Christmas: Agenda.

Krystal Powless: Except I don't know that there's five thousand ($5,000.00) left in her budget, this year.

Councilman Rudolph: Five thousand ($5,000.00) or whatever is remaining.

Auditor Stevens: I need every penny of part-time.

Krystal Powless: So whatever's left? I have to know what they've directed me to do.

Councilman Christmas: (Inaudible).

Councilman Meyer: Okay, any further discussion on the motion?

Councilman Hachmeister: But the motion was just to put it on the agenda, correct?

Councilman Meyer: Yes, advertise and put it on the agenda.

Councilman Overton: Cause I would like to have a little more time to think about this myself since it (inaudible).

Councilman Hachmeister: Well, you will have a month.

Councilman Overton: Yeah, that's what I meant. So.

Councilman Meyer: Okay, all those in favor of the motion? Opposed? Motion carries six, one (61 with Ted Metzger opposing).

Krystal Powless: And I just want to say as far as me needing and placing it in your budget, Debbie's correct in that there is enough in our budget already if you want me to bring somebody in to do the Fact Book Without putting, I mean you can reduce hers if you so choose, but without putting that into your budget. Just throwing that out there.

Councilman Meyer: Okay.

Councilman Richmond: And I got a question real quick. I thought about coming in to do it, but if I did it, the reason why I didn't, I'd have to have you or somebody sit down beside me and say here's the figure for this. Here's the figure for that. Here's the figure for this. So it's still going to take your time no matter what. That's (inaudible).

Auditor Stevens: Did you want me to answer that? Well, all of the salaries are within yourSalary Ordinance. So you would just be searching through the Salary Ordinance for all of the salary figures. And then did you want to say something again?

Councilman Richmond: It would take me a lot longer than somebody in your office.

Krystal Powless: I just wanted to say that I did call Debbie and last yearshe did the first one (1) through four (4) pertaining to her section and I did the salaries and appropriations pertaining to you guys and I was perfectly willing to do that this year. I have the time to do that. I just don't have the time right now to do the entire Fact Book. Okay? I can do salaries and the appropriations which is what you guys take care of. So.

Councilman Rudolph: That would be fine if we had someone willing to take the other part.

Councilman Meyer: Okay. Anybody else have anything to bring up? Anybody from the audience like to address the Council? Okay, looking for a motion.

Councilman Hachmeister: Motion.

Councilman Meyer: Meeting's adjourned.

ADJOURNMENT: Meeting adjourned at 7:15 PM.

WARRICK COUNTY COUNCIL

Gary Meyer, D.D.S., President

David Hachmeister

Ted Metzger

Paul Rudolph

Greg Richmond, Vice President

Brad Overton

Charles R. Christmas

ATTEST:

Deborah K. Stevens, Auditor
Warrick County, IN

Minutes transcribed by Kristine Georges

Economic Development Project Summary

Date: 4/5/18

Project Name: Fibertech Tax Phase-In, Expansion

Description:
- $980,000 new construction
- $648,000 equipment
- 14 new employees over five-year period
- Average starting wage of $12.00/hr. Total production average $14/hr
- New equipment will be a wash plant for plastic products

Timing: 2018 Q3

Comments/Status:
- Fibertech built 76,314 SF manufacturing building in 1999 & 22,500 SF additional build in 2015
- Both buildings in good condition
- Currently 60 employees
- Expansion being considered for Kansas City or Elberfeld

Financial:
- Project scores 6 year tax phase-In
- *Real Estate Improvements*

Year	Amount Abated	Amount Collected
Year 1	$ 10892	$ 0
Year 2	$ 9258	$ 1,634
Year 3	$ 7189	$ 3703
Year 4	$ 5446	$ 5,446
Year 5	$ 3703	$ 7,189
Year 6	$ 1851	$ 9,041
Totals	**$ 38,339**	**$ 27,013**

- *New Manufacturing Equipment*

Year	Amount Abated	Amount Collected
Year 1	$ 2881	$ 0
Year 2	$ 3428	$ 605
Year 3	$ 1997	$ 1028
Year 4	$ 1153	$ 1152
Year 5	$ 735	$ 1426
Year 6	$ 540	$ 1621
Totals	**$ 10,734**	**$ 5,832**

Recommendation
- The Economic Development Department recommends approval of a 6 year tax phase-In for this project

STATEMENT OF BENEFITS
PERSONAL PROPERTY
State Form 51764 (R4 / 11-16)
Prescribed by the Department of Local Government Finance

FORM SB-1 / PP

PRIVACY NOTICE
Any information you provide in this form may be subject to public disclosure under the Access to Public Records Act, IC 5-14-3-1 et seq. Social Security numbers are confidential pursuant to IC 5-14-3-4(a)(12).

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. If 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-ETA) 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 103-ETA 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 business: FIBERTECH INC
Name of contact person: MICHAEL J BRUCE
Address of taxpayer (number and street, city, state, and ZIP code): 11744 BLUE BELL ROAD, ELBERFELD, IN 47613
Telephone number: (812) 689-9949

SECTION 2 — LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Address of the property: 11744 BLUE BELL ROAD, ELBERFELD, IN 47613
County: WARRICK
Brief description of proposed project (including description of manufacturing equipment, research and development equipment, logistical distribution equipment, and information technology equipment): WASH PLANT EQUIPMENT

Manufacturing Equipment	ESTIMATED START DATE	ESTIMATED COMPLETION DATE
R & D Equipment	09/01/2015	10/31/2018
Logistical Equipment		
IT Equipment		

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

Current number	Salaries	Number retained	Salaries
8	$680594.10	102	$2880556.10

Number additional	Salaries
12	$200000.00

SECTION 4 — ESTIMATED 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 COST	MANUFACTURING EQUIPMENT ASSESSED VALUE	R & D EQUIPMENT COST	R & D EQUIPMENT ASSESSED VALUE	LOGISTICAL DIST EQUIPMENT COST	LOGISTICAL DIST EQUIPMENT ASSESSED VALUE	IT EQUIPMENT COST	IT EQUIPMENT ASSESSED VALUE
Current values								
Plus estimated values of proposed project	3,317,326							
Less values of any property being replaced	438,000							
Net estimated values upon completion of project	2,880,326							

SECTION 5 — ESTIMATED SOLID WASTE AND HAZARDOUS WASTE CONVERTED (YEARLY)

Estimated solid waste converted (pounds): _____ Estimated hazardous waste converted (pounds): _____

Other benefits:
RETAINED EMPLOYMENT AND ADDING 8 NEW EMPLOYEES WITH AN ADDITIONAL 12 WITHIN 24 MONTHS

SECTION 6 — TAXPAYER CERTIFICATION

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

William J. Scott
William J. Scott — CEO / Owner — 3/27/2018

Page 1 of 2

FOR USE OF 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 6-1.1-12.1-3:

A. The designated area has been limited to a period of time not to exceed _____ calendar years * (see below). The date this designation expires is _____. 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: ☐ Yes ☐ No
2. Installation of new research and development equipment: ☐ Yes ☐ No
3. Installation of new logistical distribution equipment: ☐ Yes ☐ No
4. Installation of new information technology equipment: ☐ Yes ☐ No

☐ Enhanced Abatement per IC 6-1.1-12.1-18 Check box if an enhanced abatement was approved for one or more of these types:

C. The amount of deduction applicable to new manufacturing equipment is limited to $ _____ 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) _____

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:

☐ Year 1 ☐ Year 2 ☐ Year 3 ☐ Year 4 ☐ Year 5
☐ Year 6 ☐ Year 7 ☐ Year 8 ☐ Year 9 ☐ Year 10

☐ Enhanced Abatement per IC 6-1.1-12.1-18 Number of years approved: _____ (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 (signature and title of authorized member of designating body): Larry Mayer
Telephone number: ( )
Date signed (month, day, year): 4-5-18
Printed name of authorized member of designating body: LARRY MAYER
Name of designating body: Warrick County Council
Attested (signature and title of attestor): Thomas Schneider
Printed name of attestor: THOMAS SCHNEIDER

* 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.

Page 2 of 2

STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS
State Form 51767 (R6 / 10-14)
Prescribed by the Department of Local Government Finance

20 18 PAY 20 19
FORM SB-1 / Real Property
PRIVACY NOTICE

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
BS HOLDINGS LLC
11744 BLUE BELL ROAD, ELBERFELD, IN 47613
WILLIAM J SCOTT | (812) 983-2642

SECTION 2 — LOCATION AND DESCRIPTION OF PROPOSED PROJECT
11744 BLUE BELL ROAD, ELBERFELD, IN 47613 | County: WARRICK
22500 SQ FT ADDITION
08/06/2018
10/31/2018

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

102.00	$2,680,596.10	102.00	$2,680,596.10	8.00	$200,000.00

SECTION 4 — ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT
REAL ESTATE IMPROVEMENTS — COST — ASSESSED VALUE

SECTION 5 — WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER
RETAINED EMPLOYMENT AND ADDING 8 NEW EMPLOYEES WITH AN ADDITIONAL 12 WITHIN 24 MONTHS

SECTION 6 — TAXPAYER CERTIFICATION
I hereby certify that the representations in this statement are true.
William J Scott — William J. Scott — CEO / owner — 2/27/2018

Page 1 of 2

STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS
State Form 51767 (R6 / 10-14)
Prescribed by the Department of Local Government Finance

20 18 PAY 20 19
FORM SB-1 / Real Property
PRIVACY NOTICE

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
BS HOLDINGS LLC
11744 BLUE BELL ROAD, ELBERFELD, IN 47613
WILLIAM J SCOTT | (812) 983-2642

SECTION 2 — LOCATION AND DESCRIPTION OF PROPOSED PROJECT
11744 BLUE BELL ROAD, ELBERFELD, IN 47613 | County: WARRICK
22500 SQ FT ADDITION
08/06/2018
10/31/2018

SECTION 3 — ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT
102.00 | $2,680,596.10 | 102.00 | $2,680,596.10 | 8.00 | $200,000.00

SECTION 4 — ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT
REAL ESTATE IMPROVEMENTS — COST — ASSESSED VALUE

SECTION 5 — WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER
RETAINED EMPLOYMENT AND ADDING 8 NEW EMPLOYEES WITH AN ADDITIONAL 12 WITHIN 24 MONTHS

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Page 1 of 2

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 ______ calendar years* (see below). The date this designation expires is ______.

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 $ ______.

D. Other limitations or conditions (specify) ______

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.

[signatures] — Greg Meyer — ( ) — Warrick County Council — Debbie Stevens — 4-5-18

* 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.

Page 2 of 2

Sec. 1 Be it ordained (resolved) by the Warrick County Council, Warrick County, Indiana, that for the expenses of the taxing unit the following additional sums of money are hereby appropriated out of the funds named and for the proposed specified, subject to the laws governing the same:

FUND	APPROPRIATION NUMBER	DESCRIPTION	AMOUNT REQUESTED	AMOUNT REQUIRED\
Economic Development	1112-000-4512.00	Elberfeld Sewer	$120,237.50	120,237.50
Total Economic Development			$120,237.50	
Health	1159-000-4225.00	Animal Control Exp.	$3,397.00	3,397.00
	1159-000-4220.00	Vaxcare	$912.81	912.81
Total Health			$4,309.81	

Taxpayers appearing in the meeting shall have a right to be heard. The additional appropriations as finally made will be referred to the State Board of Tax Commissioners. The Board will make a written determination as to the sufficiency of funds to support the appropriations made within fifteen (15) days of receipt of a Certified Copy of the action.

Adopted this 5 day of April, 2018

AYE	NAY

ATTEST:

Deborah Stevens
Auditor Warrick County