

WARRICK COUNTY COUNCIL MEETING
REGULAR SESSION
COMMISSIONERS MEETING ROOM
107 W. Locust Street
Boonville, Indiana
August 3, 2023
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 and Administrator Krystal Powless were in attendance.

Auditor Michael Dietsch, Chief Deputy Barbi Shelton, and Recording Secretary Kristine Georges attended and recorded the minutes.

The public could view the meeting via Warrick County Government YouTube channel at:
https://www.youtube.com/channel/UCOK8y7IXcLpK9le8WV4pr9w?view_as=subscriber

Council President, Greg Richmond, called the meeting to order at 6:00 PM.

MOMENT OF SILENCE

PLEDGE OF ALLEGIANCE

ROLL CALL

Roll Call showed the following Councilmen present in person: Ron Bacon, Rob Dimmett, Ted Metzger, Brad Overton, Richard Reid, Greg Richmond, and Chris Whetstone.

TABLED ITEMS
APPOINTMENT
ALCOHOL BEVERAGE BOARD

President Greg Richmond presented three individuals for a possible appointment to the Alcohol Beverage Board: Ed Anderson, Tim Mosbey, and Jim Post. Councilman Metzger said that he had received an email from Ed Anderson who wished to bow out. Both Tim Mosbey and Jim Post were present.

President Richmond invited each individual to address the Council. Mr. Jim Post from Newburgh spoke to the Council about his interest in serving and being active in the community. Mr. Tim Mosbey said that he had served previously on the Board and went over some of the Board's functions. He stated that he had also been a County Council member and is currently on the Warrick County School Board. He is willing to serve and would appreciate the support.

Councilman Rob Dimmett made a motion to appoint Tim Mosbey to the Alcohol Beverage Board. Brad Overton seconded the motion. Councilman Rich Reid made a motion to appoint Mr. Jim Post. Ted Metzger seconded the motion.

President Richmond called for the vote for Mr. Mosbey. There were four councilmen in favor: Ron Bacon, Rob Dimmett, Brad Overton, and Greg Richmond.

President Richmond called for the vote for Mr. Post. There were three councilmen in favor: Ted Metzger, Rick Reid, and Chris Whetstone.

Mr. Tim Mosbey will serve on the Alcohol Beverage Board.

APPROVAL OF MINUTES
MARCH 27, 2023 REGULAR MEETING MINUTES

The minutes from the July 6, 2023 Regular Session Meeting were presented. President Richmond noted that there was a misspelling in Proclamation 2023-01. July was spelled "Juley." Councilman Ron Bacon made the motion to approve the minutes. Councilman Brad Overton seconded the motion. The motion carried 7-0.

JAIL BOND
RESOLUTION 2023-05

President Richmond presented and read into the record Resolution 2023-05:

Resolution 2023-05, a Resolution approving a lease with the Warrick County, Indiana Building Corporation, pledging Public Safety Local Income Tax Revenues to the payment of lease rentals thereunder and approving matters related thereto.

This is for the building of the new Sheriff's Office and Security Center for Warrick County. Mr. Brad Bingham with Barnes and Thornburg was present to review the resolution and the project. The resolution and the form of the lease are what need approval by the Council at this time. Mr. Bingham stated that because of the amount of the project, it has to be structured as a lease financing through a building corporation. A resolution has already been presented to

and approved by the Warrick County Commissioners at their July 24, 2023 meeting. The lease will have a maximum term of 20 years and \$4,950,000.00 for the maximum yearly payment. Once the construction bids are in, the bonds are ready to sell, and interest rates are locked in the numbers will be reduced to the actual debt service amount on the financing. The payment will come from the PSLIT with a back up payment from property taxes. Nothing will be paid out of PSAP or anything dedicated to fire departments or EMS or any share that goes to the units within the county. It is just the County's portion of what's left over from Public Safety LIT revenue. The lease requires the County to maintain insurance on the premises as well as casualty. Once the lease is paid off and the debt goes away, the building corporation has to convey the asset back to the County. This resolution also states the need as well as the pledge of the County's share of Safety LIT revenue to the lease payment and approves the form of the lease itself. Mr. Bingham stated there was also a representative from Baker Tilly present if the Council had any questions related to the financing.

Attorney Cliff Whitehead wanted to make sure that all the Council members had the most updated version of the Resolution in front of them. He also wanted to clarify what portion of the LIT would be used. It would not be the portion that is allocated to the fire departments or EMS and to PSAP even though we don't have that at the present time. It would only be from the County's portion. It would also not come from the other municipalities or qualified service providers. Administrator Powless stated that they had the newest version of the resolution.

Councilman Metzger questioned some of the wording in the resolution. Attorney Whitehead said that it continually refers to defined phrase "public safety LIT revenues," and if you go to the definitions, on page two, section two, and affects every single mention of that defined term which matches what both he and Mr. Bingham clarified. Councilman Metzger thanked them for the clarification.

Councilman Bacon also wanted to make sure he understood that this did not include the municipalities or the qualified service providers that the Council allocates to each year. Attorney Whitehead said that was correct. He stated that that money came off the top for the service providers before distribution to the municipalities and County. Just the County's portion is the backing. Councilman Bacon stated that any amount we give to the qualified service providers affects the amount that the County gets. Attorney Whitehead said, for anything you give to the qualified service providers, that is correct. What is given to the municipalities is a statutory formula that is not controlled by the County Council.

President Richmond stated that every year the township fire departments have to send in a letter and the Council can increase or decrease the amount they receive.

Councilman Chris Whetstine made the motion to approve Resolution 2023-05 and presented paperwork. Councilman Ron Bacon seconded the motion. The motion carried 7-0.

(Resolution 2023-05 is located on Pages 7 through 9 of these Official Minutes)

**SHERIFF BUSINESS
COMMISSARY REPORT**

Sheriff Mike Wilder presented the Commissary Report. He said that it had held steady. He also stated that they usually buy a vehicle out of Commissary, but he hasn't been able to do that because of back orders on vehicles. Otherwise, he's trying to build it up. There were no questions. The Council thanked him for the report.

HANDBOOK POLICY, REIMBURSEMENTS, TRANSFERS OR CORRECTIONS

President Richmond read the following into the minutes:

- 4A. Additional Appropriation & Salary Ordinance-Handbook Policy

Jail	1000.11254.000.0380	Jailer	\$12,355.00
Salary Ordinance:			
Jailer Retiree			\$12,354.16
- 4B. Transfer-Health

Transfer From:	1159.44610.000.0000	Buildings	\$7,500.00
Transfer To:	1159.22500.000.0000	Animal Control Expense	\$7,500.00
- 4C. Additional Appropriation- Reimbursement

*EMA	1000.44200.000.0320	Office Equipment	\$14,200.00
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Councilman Ron Bacon made the motion to approve 4A through 4C. Councilman Chris Whetstine seconded the motion. Councilman Ted Metzger asked for discussion.

Councilman Metzger asked, if the money was put into the EMA's Office Equipment, would they be able to pay for the new side-by-side out of it. Administrator Powless stated that her notes said it was for computers and software. Councilman Metzger said he was told that the money they got from the Hummer was going to put towards the side-by-side. Ms. Powless said they told her it was for computers. She also said it was a 4000 number so any money from that line item could be transferred without EMA coming back to the Council. But, in her notes it was to replace five aging laptops and software in the Emergency Operations Center. Councilman Metzger said he was told different and he sits on the EMA Board. Ms. Powless said that was the information she was given.

The motion had been made by Councilman Bacon and seconded by Councilman Whetstine. The motion carried 6-1 with Ted Metzger opposing.

(August Appropriations is located on Page 10 of these Official Minutes)

**COUNCIL BUSINESS
BUDGET ESTIMATES**

President Richmond read the following Budget Estimate into the record by title only:

- o 2023 Tax Cap
- o 2024 Library Maximum Budget Report
- o 2024 Misc. Revenue Report
- o 2024 Estimate Maximum Levy
- o 2024 Maximum Mental Health
- o 2024 Estimated Debt Service payment and Levies
- o 2024 Estimated Cumulative Fund Max. Rates

Reports can be found at <https://www.in.gov/dlgr/county-specific-information/>

Councilman Ron Bacon made the motion to approve. Councilman Rob Dimmett seconded the motion. The motion carried 7-0.

**PUBLIC SAFETY LIT REQUESTS
OHIO, SKELTON, ANDERSON TOWNSHIPS
RESOLUTION 2023-08**

The following was stated in the Council Agenda:

Section 81 of HEA 1454 amends Ind. Code § 6-3.6-6-8 by adding subsection (d). Effective July 1, 2023, this provides the adopting body (as defined in Ind. Code § 6-3.6-3-1) may adopt a resolution to allocate an amount of local income tax revenue allocated for public safety purposes ("public safety LIT") to one (1) or more of the following:

- (1) Township fire departments. (2) Volunteer fire departments. (3) Fire protection territories. (4) Fire protection districts.

The distribution allowed by the resolution is limited to the amount of revenue generated by five one-hundredths of one percent (0.05%) of the public safety LIT rate. The distribution to each entity must be based on the assessed value of real property, not including land, that is served by each applicable entity. Any amount of LIT revenue distributed under Ind. Code § 6-3.6-6-8(d) shall be distributed before the remainder of tax revenue is allocated under Ind. Code § 6-3.6-6-8(b). In other words, the distribution of public safety LIT revenue to the above entities is made after the PSAP allocation and before the allocation to the county and municipality to other public safety purposes.

President Richmond stated that requests had been received by Ohio Township, Skelton Township, and Anderson Township. The Council can make a distribution according to what they feel like they can afford. Two Resolutions had been prepared with two different percentage amounts based on a formula of assessed values. President Richmond read both into the record:

The first Resolution (2023-06) with a rate of .05%:

Qualifying Service Provider Allocation	
Skelton Township Fire Department	\$28,795.00
Anderson Township Fire Department	\$42,004.00
Ohio Township Fire Department	\$1,231,081.00

The second Resolution (2023-08) with .025%.

Qualifying Service Provider Allocation	
Skelton Township Fire Department	\$14,398.00
Anderson Township Fire Department	\$21,002.00
Ohio Township Fire Department	\$660,305.00

President Richmond said that Administrator Powless received an update of what the County would receive next year. There is only about a \$300,000.00 increase. The total amount has to be split between everyone. They also are planning the new jail facility. All this has to be considered.

Councilman Overton asked what the percentage of increase was. Administrator Powless stated it was about 2.8%. It had been projected to be at around the 4% mark. Jail projections were estimated on the 4%.

President Richmond invited any townships present to speak. Only Ohio Township was present.

Chad Bennett, Ohio Township Trustee, spoke in favor of the .05%. The amount is what they have been receiving in the past and what they have built their staffing models on. He then handed it over to the Ohio Township Fire Chief Scott Foreman to address the whys and the needs.

Chief Foreman broke it down into different areas. He said the why is that they only get one shot to get this right. The public expects them to get it right. The funding is what's going to help make that happen. Ohio Township is seeing rapid growth putting an increased need for services. The population for Ohio Township is approximately 40,000. About 70% of the County's population resides in Ohio Township. The more people, the more risk, the more liability on the Township and Fire Department. There are a lot of people also coming to the area to do business. The How will be accomplished by implementing a combination staffing of career and volunteer firefighters and personnel to be able to staff the fire stations twenty-four hours a day. They will start with five career personnel every day with three shifts and supplement with volunteers. The career staffing will ensure that someone will come immediately. The volunteers will then help make up the numbers they need to effectively meet minimum standards. They also want to be able to expand the services in the future. Pay and benefits will have to be competitive for recruitment needs. They don't want to become a revolving door. They want to get the staff in and keep them. He also went over response times and goals. There will be daily trainings, public education, and safety inspections to keep everyone safe and protected. Chief Foreman also reviewed technical rescue, hazardous materials, and water rescues. The funding not only benefits Ohio Township, but also the surrounding areas. He would appreciate the support of the Council.

Councilman Chris Whetstine asked about the shifts and minimum staffing numbers and what the minimum numbers to provide adequate service is. Chief Foreman went over the numbers set by some of the regulatory agencies and also compared some numbers of the surrounding areas and their services and staffing compared to population.

Councilman Whetstine also asked how many calls were true emergencies. Chief Foreman stated that to everyone that calls, it's a true emergency.

There was a brief discussion about companies in Warrick County that have their own fire protection in Warrick County.

Councilman Whetstine asked about salaries for the full-time fire fighters. Chief Foreman said they will start around \$60,000.00 which would be competitive with stations in the surrounding areas.

President Richmond asked for a motion on which resolution to select. Councilman Whetstine made a motion for Resolution 2023-06 with an allocation of .05%. Councilman Rick Reid seconded the motion. There was a brief discussion.

Councilman Ted Metzger stated that we still don't have SROs in each school. Sheriff Wilder stated that they were all covered, but not full time. Some officers rotate between schools. There was a brief discussion on what is being covered with no schools named for their protection. High Schools and Middle Schools are covered full time. Councilman Overton asked if the new Tech School would be covered. Sheriff Wilder stated that it would need to be covered. Councilman Metzger said that they should be 100% covered and they are not. He feels that this is important.

Councilman Overton asked about the payment coverage for the Boonville and surrounding areas and their funding mechanism. There was a brief discussion on the fire territories, budgets, and how they are funded. Mr. Bennett said that some have a general fund levy that encompasses all their services including fire. They are in a unique situation because they are covering unincorporated areas between Newburgh and Chandler and they don't get any of their general fund money. Their fire levy does not go over those towns.

Councilman Ron Bacon asked if Ohio Township could raise their levy to raise the funds they were needing. Mr. Bennett stated that they were already at the maximum levy and rely on the County's distribution. They don't have the ability to raise any other funds. They are at their maximums. They did get a bump from the State because of excessive growth.

Councilman Bacon asked if Newburgh and Chandler had a levy or general fund. Mr. Bennett said they had a general fund.

Councilman Rob Dimmett asked what their current rate was. Mr. Bennett stated that it was about ten cents per one hundred dollars. He said when they advertise the levy, it's done at a certain rate. But once all the numbers are calculated in, the State always lowers that rate because of the raising of the assessed value. They get the maximum amount, but they are at the cap. They have a lot of hills they will have to climb to try to make all this happen.

Councilman Whetstine asked what Ohio Township's budget was for the staffed fire stations. Mr. Bennett stated that it was \$2,200,000.00, budgeting \$1,000,000.00 from their levy and \$1,200,000.00 from the disbursement from the County from the PSLIT allocation. Councilman Bacon asked if these numbers also included equipment maintenance and equipment. Mr. Bennett said that that was different than the \$1,000,000.00 for salaries. They have money that takes care of other operations. Their fire levy is about \$1,800,000.00. He also said they are trying to protect one of the largest populations in the County and it is continuing to grow. They need to stay ahead of the curve.

Councilman Whetstine addressed the Council stating that the Public Safety was established to help the fire services as well as others and now it feels like this is cutting them and what was worked so hard to get. He suggested maybe the Council needs to look somewhere else rather than cutting this.

President Richmond said that when this was first put into place it was to help take care of some of these services and to build a jail. The money going to these Townships is basically extra added money that wasn't there before. He doesn't want to see a lower number but he feels that the fiscally responsible choice needs to be made. They will have to make huge payments for the Jail because the numbers for the Jail have gone up. Money has to be there to fund the project and run it. He had expected a larger increase in LIT, but that has not happened. President Richmond doesn't feel he can support the full amount request right now.

Councilman Bacon stated that whatever is given to the Townships is taking away from the cities and towns because this comes off the top. Everyone else will get less including the County. Mr. Bennett said that it was no different than what was done in the last two years. Councilman Bacon said that it had affected the other cities and towns of which

did voice their complaints that they got less money for the last two years compared to what would have been received. Mr. Bennett then went into detail about some of the issues he had with the LIT when the push for the new Public Safety portion was being discussed. He also discussed other ways money could be raised for the Jail by the County, including a business tax or doing a partial coverage by property taxes for the shortfall. Councilman Bacon said that a referendum would have to be done for any raise in property taxes and it would get more involved. Mr. Bennett again requested the larger amount for them to be able to move forward with their planning and hiring stages on that number and it's where they need to be.

President Richmond stated that the \$1,200,000.00 is \$600,000.00 more than the lower amount. The County's only going to get \$200,000.00 off the \$330,000.00 increase after distribution.

Councilman Whetstine wanted to remind everyone that when they passed the PSLIT about two years ago, they knew what Ohio Township would ask for every year. Councilman Bacon said that he disagreed with that. Councilman Whetstine felt like they only stood behind the 40,000 of Ohio Township when it was convenient and then wonder why they take so much when they do.

Councilman Metzger reiterated that the original reason for the LIT raise was to build the jail and it was the primary issue. Everything else piled on after that.

Councilman Reid asked about cutting more into Economic Development's portion or the Highway Department, although, neither one would probably appreciate the cuts. President Richmond said that the Council had the authority to do that. Councilman Reid said it might be a wise thing to do. Councilman Metzger and Administrator Powless stated that Economic Development was already devoting money to the Jail Project.

Councilman Bacon asked that the question be called for on Resolution 2023-06 giving a .05% allocation for the qualifying service providers. Councilman Whetstine had made the motion. Councilman Reid had seconded the motion. President Richmond called for the vote. The motion failed 2-5 with Ron Bacon, Rob Dimmett, Ted Metzger, Brad Overton and Greg Richmond opposing.

Mr. Bennett then asked if the Council could maybe entertain a different amount on the next resolution other than the .025% in order for them to have a little more wiggle room. He then asked the amount needed for the jail. President Richmond felt it would be tight even with the lower amount using .025% depending on the economy. This can go up if things get better and improve. He just has concerns for the economy. Mr. Bennett said this would not just be affecting Ohio Township but also the other townships that made requests.

Councilman Reid then made a motion for the .04% to be more in between the two resolution figures. Councilman Whetstine seconded the motion. Councilman Reid then said whatever number would be between the .025% and .05%. Councilman Overton stated the figure would be .037%. President Richmond restated the motion for .037% made by Councilman Reid with the second by Councilman Whetstine. This would be Resolution 2023-07 giving a .037% allocation for the qualifying service providers. The motion failed 2-5 with Ron Bacon, Rob Dimmett, Ted Metzger, Brad Overton and Greg Richmond opposing.

Councilman Ted Metzger made the motion to approve Resolution 2023-08 giving a .025% allocation for the qualifying townships. Councilman Greg Richmond seconded the motion. The motion carried 5-2 with Rick Reid and Chris Whetstine opposing.

WARRICK COUNTY COUNCIL RESOLUTION NO. 2023 - 08

RESOLUTION OF THE COUNTY COUNCIL OF WARRICK COUNTY, INDIANA, ALLOCATING A PORTION OF THE LOCAL INCOME TAX - PUBLIC SAFETY TO QUALIFYING SERVICE PROVIDERS, PURSUANT TO INDIANA CODE 6-3.6-6-8

WHEREAS, I.C. § 6-3.6-6-8(c) allows for certain "qualifying service providers" to apply to the adopting body for a distribution of tax revenue for public safety ("LIT - Public Safety Funds");

WHEREAS, "qualifying service providers" mean eligible fire departments, volunteer fire departments, or emergency medical services providers are those that (1) provide fire protection or emergency medical services within the county; and (2) are operated by or serves a political subdivision that is not otherwise entitled to receive a distribution of tax revenue under I.C. § 6-3.6-6-8;

WHEREAS, an adopting body may, before September 1, adopt a resolution requiring that an applicant receive a specified amount of the LIT - Public Safety Funds;

WHEREAS, the Warrick County Council (the "Council") is the adopting body for Warrick County; and

WHEREAS, on or before July 1, 2023, the Council received applications from certain qualifying service providers requesting a distribution of the LIT - Public Safety Funds, in which each such qualifying service provider affirmed it was a "qualifying service provider" under I.C. § 6-3.6-6-8 (the "Applications");

NOW, THEREFORE, BE IT RESOLVED by the Warrick County Council as follows:

Section 1. The Council has reviewed the Applications and has determined that during the 2024 calendar year, the LIT - Public Safety Funds shall be distributed to the following qualifying service providers, before the remainder of the LIT - Public Safety Funds is allocated under I.C. § 6-3.6-6-8(b), as follows:




Qualifying Service Provider	Allocation
Skelton Township Fire Department	\$14,398.00
Anderson Township Fire Department	\$21,002.00
Ohio Township Fire Department	\$660,305.00


Section 2. The amounts of tax revenue approved by this Resolution are for the 2024 calendar year only, and each qualifying service provider must reapply annual to receive a future distribution under I.C. § 6-3.6-6-8(c).

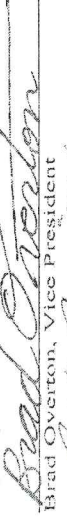


Section 3. A copy of this Resolution shall be provided to the County Auditor and to the Department of Local Government Finance not more than fifteen (15) days after its adoption.

Section 4. This Resolution shall be in full force and effect from and after its passage and action had confirming, modifying and/or rescinding the same.

PASSED this 3 day of August, 2023.


 Greg Richmond, President

 Chris Whersfing

 Ron Bacon

 Richard Reid
 ATTEST:

 Michael Dietsch, Auditor
 Warrick County, Indiana

Warrick County Council

 Brad Overton, Vice President

 Robert Dimmett

 Ted Metzger

SHERIFF BUSINESS CONTINUED
SCHOOL RESOURCE OFFICERS UPDATE

Sheriff Mike Wilder wanted to thank the Council and the School Corporation. School starts next Wednesday and they will be close to having an SRO in every school. Boonville took over their schools and Newburgh put an SRO in theirs. All the officers have gone through training and have been assigned to their schools. Evansville Christian also wanted an SRO and they will be funding it themselves. They will be hiring an off-duty officer each day. Warrick County is ahead of most counties in protecting their schools and their students. He wanted to thank the Council and give them an update.

ADJOURNMENT

The next Warrick County Council meeting will be held on September 7, 2023 at 6:00 PM in the Commissioners' meeting room. Councilman Rick Reid made the motion to adjourn. Councilman Ted Metzger seconded the motion. The motion carried 7-0. The meeting adjourned at 7:17 PM.

WARRICK COUNTY COUNCIL


Greg Richmond, President


Ron Bacon


Ted Metzger


Chris Whetstone


Brad Overton, Vice President


Robert Dimmett


Richard Reid

ATTEST:


Michael J. Djetsch, Auditor
Warrick County, IN

Minutes Respectfully Submitted by Kristine Georges, Official Recording Secretary

WARRICK COUNTY COUNCIL RESOLUTION NO. 05

RESOLUTION OF THE WARRICK COUNTY COUNCIL APPROVING A LEASE WITH THE WARRICK COUNTY, INDIANA BUILDING CORPORATION, PLEDGING PUBLIC SAFETY LOCAL INCOME TAX REVENUES TO THE PAYMENT OF LEASE RENTALS THEREUNDER AND APPROVING MATTERS RELATED THERETO

WHEREAS, representatives of the Board of Commissioners of Warrick County, Indiana (the "Board"), the Warrick County Council (the "County Council") and the Warrick County Sheriff's Office have investigated the need for, and the feasibility of, the acquisition of land and the construction, improvement, and/or equipping thereon of a new Sheriff's Offices and Security Facility for Warrick County, Indiana (the "County"), and any related improvements, all to be used for the purposes of providing incarceration, community corrections and/or other law enforcement or criminal justice services by the County (collectively, the "Project"); and

WHEREAS, in order to assist the County in financing of the Project, the Board, acting as the executive and legislative body and leasing agent of the County, adopted a resolution approving the terms and conditions of a proposed Lease between the Warrick County, Indiana Building Corporation (the "Building Corporation"), as lessor, and the County, as lessee (the "Lease"), for all or a portion of any real estate upon which the Project is, or will be, located and facilities and other facilities operated by the County, as such facilities or improvements currently exist and as constructed, improved, renovated, rehabilitated, repaired and/or equipped, all as more particularly described in the Lease; and

WHEREAS, the Building Corporation was incorporated to assist the County in financing, from time to time, the construction and renovation of County facilities to be operated by the County, including the Project; and

WHEREAS, as part of the plan of finance for the Project, the Board has proposed that the Building Corporation (i) issue one or more series of its lease rental bonds (collectively, the "Bonds") and use the proceeds thereof to pay costs of the Project, (ii) lease the Project to the County through the proposed Lease for a term equal to the term of the Bonds, (iii) use the lease rental payments to secure and pay debt service on the Bonds, and (iv) following the retirement of all the Bonds, convey fee simple ownership of all premises subject to the Lease to the County; and

WHEREAS, Indiana Code 36-1-10-7 provides that the Board may not lease a structure unless the County Council, as fiscal body of the County, determines, after investigation, that the structure is needed; and

WHEREAS, a form of the proposed Lease has been presented to the County Council for its examination and approval in the form attached hereto; and

WHEREAS, there have been prepared preliminary drawings, plans, specifications, and estimates for the cost of such Project which have been reviewed by the County Council; and

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WHEREAS, the County Council, acting as the local income tax council for the County, has previously imposed a local income tax expenditure rate of one percent (1.0%) on the adjusted gross income of County taxpayers pursuant to IC 6-3-6 (the "LIT"), and, pursuant to IC 6-3-6-6-4, one percent (1.0%) of the additional revenue derived from the LIT expenditure rate under IC 6-3-6-6-4, and, pursuant to IC 6-3-6-6-5, the additional revenue derived from the LIT expenditure rate under IC 6-3-6-6 to public safety purposes; and

WHEREAS, the lease rentals under the proposed Lease will be secured and payable by the County solely from (i) the Public Safety LIT Revenue (as defined herein) pledged to the County pursuant to IC 6-3-6-10-6, as amended, and (ii) to the extent the Public Safety LIT Revenues are insufficient to pay such amounts, the revenue derived from an ad valorem tax levied by the County on all taxable property in the County pursuant to Indiana Code 36-1-10-17, as amended (the "Property Tax Revenues"); and

WHEREAS, the County Council has received on the date hereof information regarding the anticipated Public Safety LIT Revenues to be received by the County during the term of the Lease; and

WHEREAS, the County Council now desires to approve the Lease and pledge all Public Safety LIT Revenues to the payment of lease rentals due under the Lease pursuant to the terms of this Resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL, AS

FOLLOWS:

Section 1. Findings. After investigation, the County Council hereby finds and determines that a need exists for the project and that the project to be financed through the Lease will benefit the County. The County Council hereby approves, improved, and equipped from any funds available to the County. The County Council hereby approves the Lease in substantially the form presented on the date hereof, and authorizes the Board to proceed to take such steps as may be necessary to secure the acquisition, construction, equipping, and leasing of the Project in accordance with Indiana Code 36-1-10.

Section 2. Source of Payments. The lease rentals due under the Lease shall be payable by the County from the County's monthly share of certified distributions of the additional revenue derived from the expenditure rate of the local income tax on the adjusted gross income of County taxpayers pursuant to IC 6-3-6-6-4 and IC 6-3-6-6-5, such as amended (the "Public Safety LIT Revenues"). For the avoidance of doubt, the term "Public Safety LIT Revenues" as used herein shall not include: (i) any additional revenue allocated to public safety purposes that is dedicated for a public safety answering point ("PSAP") under IC 6-3-6-6-8(a) and distributed in accordance with IC 6-3-6-6-8(b); (ii) any revenue allocated to public safety purposes that is allocated to any fire department, volunteer fire department, or emergency medical services provider in accordance with IC 6-3-6-11-8; or (iii) any certified distributions of additional revenue allocated to public safety purposes that are, after making allocations under IC 6-3-6-11, allocated to any municipality in the County under IC 6-3-6-8(b). Pursuant to Indiana Code 3-1-14-4 and Indiana Code 3-1-14-5, the County Council hereby pledges all Public Safety LIT Revenues to the payment of all lease rentals due under the Lease. The County Council hereby certifies and represents that there are no prior claims or pledges of the Public Safety LIT Revenues; that the County has made no prior pledges of the Public Safety LIT Revenues to any other obligations of the County; and that the pledge of the Public Safety LIT Revenues to the Lease shall be a first lien claim thereon. The County reasonably expects and intends to pay all lease rentals due under the Lease from the Public Safety LIT Revenues and not from any other source. The County hereby certifies that the lease rentals shall be payable from the Property Tax Revenue. Notwithstanding anything herein or in the proposed Lease to the contrary, the County reserves the right to pay the lease rentals or any other amounts due thereunder from any other revenues legally available to the County, however, the County shall be under no obligation to pay any amounts due under the Lease from any revenue or assets of the County, except the Public Safety LIT Revenues and, if necessary, the Property Tax Revenues received by the County.

Section 3. Issuance of Parity Obligations Payable from Public Safety LIT Revenues. The County reserves the right to authorize and issue bonds or incur additional lease or other obligations entitled to the pledge of Public Safety LIT Revenues on a parity with the pledge thereof to the Lease in accordance with the requirements set forth below (such additional obligations, the "Parity Obligations"). The authorization and issuance of any Parity Obligations shall be subject to the following conditions precedent:

- (a) All payments due under the Lease, all payments on any other Parity Obligations then outstanding and any junior obligations payable from Public Safety LIT Revenues then outstanding shall be current to date in accordance with the terms thereof, with no payment in arrears.
- (b) The County shall have received a certificate prepared by an independent qualified accountant or feasibility consultant certifying the amount of the Public Safety LIT Revenues estimated to be received in each succeeding year shall be at least equal to two hundred percent (200%) of the lease rental and debt service requirements set forth in the Lease for each respective year during the term of the Lease, any other Parity Obligations then outstanding, and the proposed Parity Obligations. If at the time the proposed Parity Obligations are issued, the local income tax council shall have finally approved an increase in the income tax rate, the Public Safety LIT Revenues estimate described in the preceding sentence may be adjusted to take the increased income tax rate into account. The County shall approve and confirm the figures and estimates set forth in the certificate prepared by the independent accountant or feasibility consultant.
- (c) To the extent that the Lease or any other Parity Obligations then-outstanding are secured by one or more reserve funds or accounts, the balance in such reserve funds is at least equal to the amount required to be maintained on deposit therein.

(d) Payments of any Parity Obligations shall be payable semiannually on January 15 and July 15.

The terms and conditions of any Parity Obligations shall be set forth in the ordinance or resolution authorizing such Parity Obligations.

The County may issue obligations payable from Public Safety LIT Revenues on a junior basis to the pledge thereof to the Lease and any Parity Obligations then outstanding. However, any such junior obligations shall be payable semiannually on January 15 and July 15.

Section 4. Sinking Fund. (a) There is hereby created a separate fund designated as the Sinking Fund, which shall consist of a principal and interest Account on which the County shall deposit on January 15 and July 15, there shall be deposited in the Principal and Interest Account an amount of Public Safety LIT Revenues, which, together with any money contained in the Principal and Interest Account, will be sufficient to pay the lease rentals coming due under the Lease and the lease rentals or principal of and interest on any Parity Obligations therewith due on the immediately following January 15 and July 15, as the case may be. No such deposit need be made until the end of the term of the Lease. All money in the Principal and Interest Account shall be used and withdrawn solely for the purpose of paying the lease rentals due under the Lease and the lease rentals or principal of and interest on any Parity Obligations, including accrued interest on any such obligations purchased or redeemed prior to maturity. Notwithstanding the foregoing, the County may agree to make monthly transfers and deposits of Public Safety LIT Revenues to the Principal and Interest Account on the dates specified in the Lease, or on any other dates, beginning on the date of the Lease and continuing due under the Lease on any Parity Obligations, as the case may be, on the immediately following January 15 and July 15.

(b) Debt Service Reserve Fund. If it is determined by the Board on or before the sale date of the Building Corporation's Bonds to finance the Project, upon the advice of the County's independent qualified accountant or feasibility consultant, that the County's revenues from Bonds (i) Public Safety LIT Revenues or other legally available revenues of the County, (ii) a portion of the proceeds of the Bonds, or (iii) a combination thereof, shall be deposited in Reserve Account in an amount sufficient to maintain the Reserve Account in the full amount of the Reserve Requirement (as defined below).

If the Reserve Account is so established, after making the required deposits into the Principal and Interest Account described in Section 4(a) hereof, any remaining Public Safety LIT Revenues shall be set aside from the Sinking Fund and (a) deposited in the Reserve Account in an amount sufficient to maintain the Reserve Account in the full amount of the Reserve Requirement, and (b) deposited in any reserve account established for any Parity Obligations secured by a reserve other than the Reserve Account in the amount required thereby.

No deposit need be made in the Reserve Account so long as there shall be on deposit therein a sum equal to but not exceeding the least of (i) the maximum annual debt service and lease rentals due on the Lease and any Parity Obligations secured by the Reserve Account, (ii) 125% of the average annual debt service and lease rentals due on the Lease and any Parity Obligations secured

by the Reserve Account, or (iii) 10% of the stated principal amount or issue price of the Bonds and any Parity Obligations secured by the Reserve Account, determined in accordance with U.S. Treasury Regulation Section 1.148-2(f)(2)(ii) (the "Reserve Requirement"). All money in the Reserve Account shall be used and withdrawn solely for the purpose of making deposits into the Principal and Interest Account of the Sinking Fund, in the event of any deficiency at any time in such account, or for the purpose of paying the interest on or principal of or redemption premiums or lease rentals due, if any, on the Lease and any Parity Obligations secured by the Reserve Account, in the event that no other money is lawfully available therefor. Any amount in the Reserve Account in excess of the Reserve Requirement shall be withdrawn from the Reserve Account and deposited in the Principal and Interest Account. Money in the Reserve Account shall also be available to make the final payments of interest and principal or lease rentals due on the Lease and any additional Parity Obligations secured by the Reserve Account. If so established, the Board at its option may satisfy the Reserve Requirement with a surety bond, letter of credit, or other financial instrument on terms and conditions recommended to the Board by the County's municipal advisor, so long as the provider of any such surety bond, letter of credit, or other credit facility is rated, solely at the time such credit instrument is issued, in one of the two highest rating categories by any rating agency then rating the Bonds.

If necessary in order to facilitate the deposit of any revenues or other funds into the Sinking Fund and/or the Debt Service Reserve Fund, the Board is hereby authorized to execute, and the Auditor is authorized to attest, a revenue deposit agreement, in a form and substance acceptable to the Board, based upon the advice of bond counsel, with such approval to be conclusively evidenced by the execution thereof by the Board. If so established, the Board may elect to have the Reserve Account established and held by the trustee under the terms of the trust indenture securing the Bonds.

Section 5. General. Any member of the Board or the County Council, the Auditor of the County, and the County Attorney are hereby authorized, empowered, and directed, on behalf of the County to take any other action as such individual deems necessary or desirable to effectuate the foregoing resolutions, and any actions heretofore made or taken be, and hereby are, ratified and approved.

Section 6. Effective Date. This Resolution shall be in full force and effect from and after its adoption by the County Council, and all prior resolutions and parts of resolutions insofar as they may be in conflict with this Resolution are hereby rescinded.

[Signature Page Follows]

DULY PASSED and ADOPTED on this 3 day of August, 2023, by the Warrick County Council, as fiscal body of Warrick County, Indiana, by a vote of 7 in favor, 0 opposed, and 0 abstaining.

WARRICK COUNTY COUNCIL

Greg Richmond, President
 Ron Bacon
 Ted Metzger
 Chris Whetstone

Brad Overton, Vice President
 Robert Dimmett
 Richard Reid

ATTEST:

Michael J. Dietsch, Auditor
 Warrick County, Indiana

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 APPROVED
Jail	1000.11254.000.0380	Jailer	\$12,355.00	12,355
EMA	1000.44200.000.0320	Office Equipment	\$14,200.00	14,200

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 3 day of Aug, 2023.

AYE

[Signature]

[Signature]

[Signature]

[Signature]

[Signature]

NAY

[Signature]

ATTEST: *[Signature]* Mike Dietsch
Auditor Warrick County

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