

**WARRICK COUNTY COUNCIL MEETING**  
**COMMISSIONERS MEETING ROOM**  
107 W. Locust Street  
Boonville, Indiana  
September 2, 2021  
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 Debbie Stevens and Secretary Kristine Georges attended and recorded the minutes.

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

**MOMENT OF SILENCE**

**PLEDGE OF ALLEGIANCE**

**Krystal Powless:** Ron Bacon?

**Ron Bacon:** Here.

**Krystal Powless:** David Hachmeister?

**David Hachmeister:** *(Councilman Hachmeister was not present for this meeting).*

**Krystal Powless:** Ted Metzger?

**Ted Metzger:** Present.

**Krystal Powless:** Brad Overton?

**Brad Overton:** Here.

**Krystal Powless:** Richard Reid?

**Richard Reid:** Present.

**Krystal Powless:** Greg Richmond?

**Greg Richmond:** Here.

**Krystal Powless:** Chris Whetstine?

**Chris Whetstine:** Here.

**Councilman Richmond:** And David is out. He had surgery today, so he couldn't be here. Keep Kendra James and Howard Nevins in your thoughts and prayers. This COVID thing, pretty serious.

**APPROVAL OF MINUTES**  
**JULY 8, 2021 LIT PUBLIC HEARING - JULY 8, 2021 REGULAR SESSION**  
**AUGUST 5, 2021**

**Councilman Richmond:** First up is Approval of Minutes. We have the regular meeting July 8, 2021 first and the Public Hearing on LIT. And then we had the regular meeting from August 5, 2021. I read through them and didn't find anything wrong.

**Councilman Bacon:** Motion to approve.

**Councilman Richmond:** Motion by Ron. Is there a second?

**Councilman Overton:** Second.

**Councilman Richmond:** Second by Brad. Any discussion? All those in favor? Okay, that's all of us. Six, zero (6-0).

**ECONOMIC DEVELOPMENT BUSINESS**  
**KAISER ALUMINUM TAX PHASE IN**  
**PRELIMINARY RESOLUTION 2021-11**

**Councilman Richmond:** Economic Development Business, Preliminary Resolution designated ERA, Kaiser Aluminum.

**Steve Roelle:** Good evening, Steve Roelle, Economic Development. For Economic Development, or Economic Development Boards, just want to say I'm excited to be here tonight with Kaiser Aluminum Warrick. Not only to welcome them to Warrick County, but also to talk about this potential large new investment here in our community. We're here tonight for the Preliminary Resolution and the ERA. We'd be back next month for the Confirming Resolution. Want to let you know that we're joined by some representatives here today as well. Evan Quinley is here in the audience. He's the Operations Manager for Kaiser Aluminum Warrick. Kari Fluegel, a lot of folks know, is the Communications leader out at Kaiser. And Zach Weinstein is here and he's with EY and he's a consultant for Kaiser,

has been working with the Economic Development Department on this potential project. If you have any specific questions for Kaiser or about the project, I'll let the experts behind me talk. But, I did send you guys a summary, the very quick details are, we're here for a really large new investment. Just this April, Kaiser Aluminum purchased the Rolling Mill from ALCOA for six hundred eighty million dollars (\$680,000,000.00). They transferred over approximately eleven hundred (1,100) some employees into Kaiser. And they're coming right into our community and they're looking to make an investment over a hundred and ten million dollars (\$110,000,000.00). Eighty million dollars (\$80,000,000.00) in new personal property equipment. It's basically a new coil coating line for the way they coat the aluminum and thirty million dollars (\$30,000,000.00) plus in real estate improvements. New building to host that new line along with a few other upgrades on the property. It's going create ten (10) new jobs immediately. Everyone knows the jobs out there are fantastic jobs. Salaried employees with benefits average about a hundred and fifty thousand dollars (\$150,000.00) a year. Hourly about a hundred and ten (\$110,000.00). It's also going to retain some jobs. People are going to shift over to this new coating line if it's put in. So, we're here tonight for the ERA. We've worked with Cliff and Krystal and everyone else. You guys should have that stuff in front of you. I will certainly take any questions. Happy to turn it over to any of our representatives here if it's company specific. Just want to say again that we're super excited about it.

**Councilman Richmond:** The scoring was for a ten (10) year phase in.

**Steve Roelle:** Correct.

**Councilman Reid:** Motion to approve.

**Councilman Richmond:** Motion by Rick.

**Kristine Georges:** Do you need a Resolution...?

**Councilman Richmond:** To read the Resolution. Yes, I need a number.

**Kristine Georges:** 2021-11.

**Councilman Richmond:** Is there a second?

**Councilman Whetstone:** I'll second that motion.

**Councilman Richmond:** Second by Chris. And any discussion before I read it? This is Warrick County Council Resolution 2021-11, Preliminary Resolution declaring an Economic Revitalization Area for Real, for Real and Personal Property Tax Phase In, Kaiser Aluminum Warrick, LLC. Any questions? All those in favor? That's all six (6) of us. Six zero (6-0).

**Steve Roelle:** Thank you very much. We'll be back next month.

**Councilman Richmond:** Thank you.

**Councilman Reid:** Good luck.

*(Resolution 2021-11 is located on Pages 14 through 16 of these Official Minutes)*

### **EVENT CENTER COORDINATOR FRIEDMAN PARK EVENT CENTER**

**Councilman Richmond:** Next item of business is a Salary Ordinance for the Event Coordinator for thirty-three thousand nine hundred twenty-one dollars (\$33,921.00).

**Steve Roelle:** So, what we are asking for today is, this is a position that went in front of Personnel Committee. It was approved as of last budget meeting. What I'm here for today is to transfer enough into that line item from our existing current budget to make a transfer, so that we can hire and start that job immediately. Right now the Event Center is down to just the Director, which is Emily. She's doing a fantastic job there. As an example, we have Korn Ferry going on right now, two (2) weeks of stuff every single day. She's the only person at that building. So, if we could wait until January, we would. But, we really can't. So, we have the funds. We'd like to make the transfer. Just to let you guys know, at the park in general, there's a hundred and seventeen (117) events on the calendar 'til the end of the year. That's indoor and outdoor which the Event Center manages, does the bookings, does the financials, does the contracts. There's a hundred and twenty-one (121) days left in the entire calendar year. So, it's good news. There's only five (5) weekends left in 2022. So, if you have a wedding or event, you've got five (5) choices left for next year. But, we need to get this position, you know, hired right away. We put the total that this position was going to be hired basically starting on Monday or Tuesday of next week. It'll probably take us a couple weeks. But, this is, this is safe to get us through the rest of the year.

**Councilman Richmond:** So, I'd like to ask the Council, would you like to do 2B and 2C together? Or does anybody want to separate them?

**Councilman Reid:** Together.

**Councilman Richmond:** Alright, I'd like a motion please.

**Councilman Reid:** So moved.

**Councilman Metzger:** Make...

**Councilman Richmond:** Rick Reid and seconded by Ted.

**Councilman Metzger:** Yeah.

**Councilman Richmond:** Okay. And that is to approve Salary Ordinance for thirty-three-nine-twenty-one (\$33,921.00) and to transfer from CS-EMS, twelve thousand seven hundred twenty-eight dollars (\$12,728.00). Transfer to FICA, one thousand five dollars (\$1,005.00); transfer to PERF, two thousand five hundred ninety dollars (\$2,590.00); and transfer to Event Center Coordinator, nine thousand one hundred thirty-three dollars (\$9,133.00). Any further discussion? All those in favor? Six, zero (6-0). Thank you.

**Steve Roelle:** Thank you very much.

**COMMISSIONER BUSINESS  
ADMINISTRATIVE CLERK – VACATION BUY BACK**

**Councilman Richmond:** Next up on Council Business is Commissioner Business. Administrative Clerk, Additional Appropriation, one thousand four hundred ninety-two dollars (\$1,492.00). I believe this is probably...

**Krystal Powless:** Handbook. Yeah, two (2) weeks sell back.

**Councilman Richmond:** Handbook issue. And then the Salary Ordinance is for the same thing basically, only it's got the oddball cents in there. One thousand four hundred ninety-one dollars and fifty-three cents (\$1,491.53). Do we want to do 3A and B together?

**Councilman Reid:** Sure.

**Councilman Metzger:** Sure.

**Councilman Richmond:** Alright, I need a motion.

**Councilman Bacon:** I'll motion.

**Councilman Richmond:** Ron makes the motion. Is there a second?

**Councilman Whetstone:** I'll second it.

**Councilman Richmond:** Second by Chris. Any discussion? All those in favor? Six, zero (6-0). Thank you.

**AMERICAN RESCUE PLAN**

**Councilman Richmond:** Next up is Additional Appropriation from the American Rescue, or for the American Rescue Plan, Expense, to be put in 8950.31110.000.0000 for six million one hundred eighteen thousand three hundred eleven dollars (\$6,118,311.00). And that is a deposit, well, it's actually already been made, hasn't it? But, we need to put this in that line item.

**Krystal Powless:** They have, the Commissioners have requested it, to place it all into the line item.

**Councilman Richmond:** Okay. Any discussion? Need a motion.

**Councilman Bacon:** So moved.

**Councilman Richmond:** Is there a second?

**Councilman Overton:** Second.

**Councilman Richmond:** Second by Brad. Any discussion on it?

**Auditor Stevens:** May I make a brief comment? This is going to be like any other appropriation.

**Councilman Reid:** Name please?

**Councilman Richmond:** Debbie Stevens...

**Councilman Reid:** Your name please.

**Auditor Stevens:** Debbie Stevens, Warrick County Auditor. This will be like any other Appropriation where we'll have to spend from appropriate classifications. So, there may be times where we'll need some transfers from Council out of line.

**Krystal Powless:** You have to transfer.

**Auditor Stevens:** If they're in line, no problem. So, I just wanted to make that comment.

**Councilman Richmond:** Okay.

**Auditor Stevens:** Thank you.

**Councilman Metzger:** Thank you.

**Councilman Richmond:** Thank you.

**Councilman Reid:** Thanks.

**Councilman Richmond:** Any other discussion? All those in favor? That's all six (6) of us. Six, zero (6-0). Thank you.

**WORKER'S COMP – LIABILITY INSURANCE – MATERIALS – BITUMINOUS – STONE & GRAVEL**

**HIGHWAY BUSINESS**

**Councilman Richmond:** Under Highway Business, the Additional Appropriations for Highway, Worker's Comp Insurance, twenty-seven thousand fifty-five dollars (\$27,055.00); Liability Insurance, ten thousand eight hundred fifty-three dollars (\$10,853.00); I guess our premiums are going up. Materials, hundred thousand dollars (\$100,000.00); Bituminous, a hundred thousand dollars (\$100,000.00); Stone and Gravel, hundred thousand dollars (\$100,000.00); for a total of three hundred thirty-seven thousand nine hundred eight dollars (\$337,908.00).

**Krystal Powless:** Not quite sure why Bobby's not here. But, he's trying to make up for the shortfall in Local Road and Streets, you know, Bituminous and Stone and Materials. And Highway has the cash to pay it and that's why he's requesting it from Highway.

**Councilman Reid:** So moved.

**Councilman Richmond:** Motion by Rick. Is there a second?

**Councilman Metzger:** I'll second.

**Councilman Richmond:** Second by Ted. Any discussion on this? All those in favor? That's all six (6) of us. Thank you.

**AUDITOR/EMA BUSINESS DIRECTOR**

**Councilman Richmond:** Next up is Auditor/EMA Business, Additional Appropriation. Let's see, it's EMA Director, four thousand seven hundred seventy dollars (\$4,470.00).

**Auditor Stevens:** I sent all of you an email August 19<sup>th</sup> to explain, prior to that also, to explain a loss that we incurred. And this was a payroll direct deposit scam and it resulted in a loss. We were able to recover one (1) pay and that was the last one (1) that was made to a fraudulent account. So, we paid in order to catch Mr. Greer up on his pay on the direct deposits that were missed. We paid for, we made those immediately to him from his own salary line. So, it's going to, what the loss is going to do is create a shortfall on that budget line. So, the additional would be for the exact amount of three (3) direct deposits, four thousand seven hundred sixty nine dollars and ten cents (\$4,769.10).

**Councilman Richmond:** Okay, any discussion from the Council?

**Councilman Metzger:** Discussion, didn't this happen before somewhere, Deb?

**Auditor Stevens:** It did. Same, and we do have an internal control in place and we did previously as well where we do not do direct deposit changes by email. It has to, the employee has to physically come into our office, sign the form. If we don't know them, they have to be able to produce their driver's licenses, if we don't by chance know that employee.

**Councilman Metzger:** So, this one (1) just fell through the cracks somewhere?

**Auditor Stevens:** It did. Our Payroll Deputy started with us in January. So, you know, you train, you review as many of the internal controls as you possibly can. It was, you know, it looked like a legitimate email.

**Councilman Metzger:** And everything's been reported to State Board of Accounts?

**Auditor Stevens:** It was reported immediately to State Board of Accounts cause it was an unfortunate employee error.

**Councilman Metzger:** Thank you.

**Auditor Stevens:** Yeah.

**Councilman Reid:** So moved.

**Councilman Richmond:** Motion by Rick to pay the additional Appropriation. Is there a second?

**Councilman Whetstine:** Yes, I'll second it.

**Councilman Richmond:** Second by Chris. Any further discussion? All those in favor? Six, zero (6-0).

**Auditor Stevens:** Thank you.

**Councilman Metzger:** Thank you.

**HEATH DEPARTMENT BUSINESS ANIMAL CONTROL – VAXCARE – PART-TIME POUND KEEPER**

**Councilman Richmond:** Health Department Business, Additional Appropriation, Animal Control, nine thousand one hundred sixty dollars (\$9,160.00); Vaxcare, four thousand four hundred ten dollar (\$4,410.00); PT Pound Keeper, five

thousand one hundred three dollars (\$5,103.00); for a total Additional Appropriation to the Health Department of eighteen thousand nine hundred seventy-three dollars (\$18,973.00). This is kind of routine and it is reimbursement.

**Aaron Franz:** Yes. Aaron Franz, Warrick County Health Department.

**Krystal Powless:** Other than the Pound Keeper, the Pound Keeper is not a reimbursement. They are actually requesting a little bit more money to get him to the end of the year. Just wanted to make sure I clarified that. So.

**Councilman Richmond:** The Part-Time Pound Keeper.

**Krystal Powless:** Yes.

**Cliff Whitehead:** Krystal, when I add those numbers, I get eighteen-six-seventy-three (\$18,673.00).

**Krystal Powless:** Well, it's probably because I'm a little dyslexic sometimes.

**Cliff Whitehead:** Okay, no, I'm just making sure.

**Councilman Richmond:** So, eighteen thousand six hundred seventy-three dollars (\$18,673.00).

**Krystal Powless:** Thank you.

**Cliff Whitehead:** Yep.

**Krystal Powless:** That's why I have somebody double check my budget, because I do that stuff.

**Councilman Richmond:** Any questions from the Council?

**Councilman Whetstine:** I guess, just, what's the additional for the Pound Keeper, you just said...?

**Aaron Franz:** We normally run out every year. There's really not enough in there. But, that's what we get and we work with it.

**Councilman Whetstine:** And then when you run out...

**Aaron Franz:** Come visit.

**Councilman Whetstine:** Okay, understand. So, not like anybody new was hired or nothing changed.

**Krystal Powless:** No.

**Councilman Whetstine:** Okay.

**Councilman Richmond:** Need a motion.

**Councilman Bacon:** So moved.

**Councilman Richmond:** Motion by Ron, for all three of them. Is there a second?

**Councilman Overton:** Second.

**Councilman Richmond:** Second by Brad. Any discussion? All those in favor? That's all six (6) of us. Six, zero (6-0).

#### **AUDITOR/HEALTH DEPARTMENT BUSINESS TRANSFERS TO LINES FOR CLASSIFICATIONS**

**Councilman Richmond:** Next item, I guess you could stay up here and if you wanted to address us on it. And it says Auditor and Health Department. It's a transfer. Transfer from Animal Control, nine thousand one hundred sixty dollars (\$9,160.00). Transfer to AC Telephone, six-sixty-nine and forty-five cents (\$669.45); transfer to Printing, four hundred twenty-two dollars and forty-five cents (\$422.45); transfer to Office Equipment, nine hundred seventy-four dollars fifty-eight cents (\$974.58); transfer to AC Supplies, two thousand five hundred fifty dollars and fourteen cents (\$2,550.14); AC Health Test, is that Animal Control? One hundred twenty-one dollars and forty-one cents (\$121.41); Computer Equipment, we're transferring eight hundred eighteen dollars and forty cents (\$818.40); transferring to Other Services, forty-nine dollars and forty-nine cents (\$49.49); transferring to Postage, seventeen dollars and eighty-four cents (\$548.74); (\$17.84); transferring to Vehicle Repair Maintenance, five hundred forty-eight dollars and seventy-four cents (\$548.74); transfer to Furniture, one thousand seventy-one dollars and forty-three cents (\$1,071.43); transfer to Building Maintenance, one thousand five hundred ninety-three dollars and seventy-eight cents (\$1,593.78); transfer to Continuing Education, two hundred fifty-six dollars and three cents (\$256.03); transfer to Travel Expense, twenty-five dollars and eighty-five cents (\$25.85); and transfer to Mileage, forty dollars and forty-one cents (\$40.41); for a total of nine thousand one hundred sixty dollars (\$9,160.00).

**Aaron Franz:** These were not made by my office nor was I consulted about any of this. This was submitted by the Auditor's Office, submitted to you guys and put on your agenda. So, maybe I should let her speak to that, then I can speak to that.

**Councilman Richmond:** Okay. Debbie?

**Auditor Stevens:** Sure. This, when I saw the Additional Appropriation on the budget, I had already submitted a breakdown of what those percentages are spent from one (1) single expense line in, for Animal Control. As you can see, there's a number of different items that are paid previously out of a, it's just a regular supply, supplies line. We

talked about this a little bit at the budget hearing too, that the Appropriation should be spread among whatever the expenses actually are. If it's Other Services, if it's Contractual, if it's Education, Furniture, all these are different lines, different classifications. And that would be, we're audited on that. We're being audited currently on our 2020 Financials. And then there will be opinions for 2021 in the current year. And I know we've had eight (8) months pass of spending from one (1) single expense line. But, if we can demonstrate that those, that that spending has been corrected for the remainder of the year, it's, those will not be issues with the Auditors. So, I just took, I calculated out the first eight (8) months and we, and I think Krystal, sent that to Krystal and applied those percentages. And there may very well be things that have been distributed in the categories that they won't use. And so they have the flexibility within the proper classification to make those transfers between now and the end of the year without Council. Council doesn't have to approve as long as those, as long as it's within the same classification. So, you know, they may not have any Continuing Education between now and the end of the year. So, that money is free to be transferred within any of the same classifications.

**Councilman Bacon:** What do you mean by opinions? You said...

**Auditor Stevens:** Pardon me?

**Councilman Bacon:** You said the word opinions.

**Auditor Stevens:** Well, opinions, findings, or letters to management on, is that what you're saying? State Board of Accounts?

**Councilman Bacon:** Well, that's what you were saying, cause you said opinions.

**Auditor Stevens:** Right.

**Councilman Bacon:** I didn't, you know, explain what opinions means.

**Auditor Stevens:** Well a year where they won't take exceptions, they may give opinions on certain things that they audit and they may say, you know, this is our opinion on, on this particular audit issue. May not be a finding. May not require corrective action plan. But then, the next year, it would. And so those are the kinds of things you don't want in your Annual Financial Report are things that look like, you know, they've given you some direction for correction, but then you don't do it. And so then the next year it's in your audit report.

**Councilman Bacon:** So, have they, this is nothing new, it's not something new that's been going on? It's something that's been going on for a number of years paid out of Animal Control, the way it's being done now? And they've not had any problem with it before? Is that correct?

**Auditor Stevens:** Well, no, when I went back through their budgetary status reports. It looked like there was a time when it was being appropriated correctly. And then it went, maybe in the last year or two (2) just to one (1) expense line. You know we have ways within the financial system that we have to help them track if they just want to track Animal Control only as a project within the Health Department. We can do that.

**Councilman Bacon:** That's not what I'm asking.

**Auditor Stevens:** Oh, I'm sorry.

**Councilman Bacon:** I'm asking, has this been done, I haven't been here. I'm new. Chris and I are brand new. So, the way things have been done, Health Department/Animal Control, let's say, the last four (4) years. Has it all be done that way before?

**Auditor Stevens:** I would say the previous year, yes, for the year that's currently being audited. There was one (1) expense line. But, the information, and I don't know if I forwarded that on to the Council or not. I did share it with Aaron and I've shared it with other Department Heads when we're asking them to make some classification adjustments. State Board of Accounts has changed their audit processes and they will every, it's just going to be more and more progressive that they'll do this. We are now receiving what they call enhanced audits. It's not GAAP. We're not a large enough as a County population-wise. But, they are giving us enhanced audits that look like that. And so they're much more detailed. They scrutinize things, much, and really that's because, for transparency and accountability. You know, the public, if we spend forty...forty-two million dollars (\$42,000,000.00), what did we spend it on? When you can't look at a budget and say this is how we spend, it's all coming out of expense. Well, what is all of that? What did you spend a million dollars (\$1,000,000.00) on in an expense line? So, that's just for the sake of transparency.

**Councilman Bacon:** But the expense comes to you under Animal Control.

**Auditor Stevens:** Um hum.

**Councilman Bacon:** It's approved and it's the correct expense the way we have it set up now.

**Auditor Stevens:** Um hum.

**Councilman Bacon:** And are they telling you that you need to change this? Or have they come to you or to the Health Department and asked you to do this? State Board of Accounts?

**Auditor Stevens:** Oh, yes. In our Entrance Conference, we had discussion on this.

**Councilman Bacon:** When was that?

**Auditor Stevens:** It was, when did we do that?

**Krystal Powless:** Maybe three (3), three (3) weeks ago.

**Auditor Stevens:** Maybe July. We had our Entrance Conference I think in July.

**Councilman Bacon:** So, they said then that they had a problem with...

**Auditor Stevens:** Well, and we reviewed and received power points and instructions from State Board of Accounts in early spring this year.

**Councilman Bacon:** But I'm talking about this...

**Krystal Powless:** Are you asking specifically? Or...?

**Councilman Bacon:** I'm asking specifically about Animal Control and what is in the Health Department budget, we're talking about that. I'm not talking about the whole County. I'm talking about what's on here?

**Krystal Powless:** So, he's asking, did they point out the Health Department to you in that meeting?

**Councilman Bacon:** The Health Department, yeah, did they point this out? Yeah.

**Auditor Stevens:** No, as the Auditor, I should, I should get it corrected before it's an audit issue, as the Auditor.

**Councilman Bacon:** But is it an, was it an audit issue before? So now, so now, you're saying it's an audit issue, but before it wasn't?

**Auditor Stevens:** Correct. With, with enhanced audits that we are receiving now, Warrick County, by the State Board of Accounts. Yes, it is, it is, it is an issue now. Any of these...

**Councilman Bacon:** But, it wasn't an issue before? It hasn't been an issue the last few years.

**Auditor Stevens:** We just received our first enhanced audit last year for 2019. And every year they add something else to the audit that is part of enhanced audits.

**Councilman Bacon:** But, do they, do they not go to the Department Heads and talk to them when they do audits? I'm trying, when they do audits, they only talk to you, the Auditor's Office?

**Auditor Stevens:** No.

**Councilman Bacon:** They don't go to the Departments and say this is how you're doing things. This is how you need to change it and so forth?

**Auditor Stevens:** They will talk to the Department Heads if there's non-compliance with a specific department. And they'll talk to them about the issue and this is how we correct it. But, their job is to audit our financials. My job as the Auditor is to help the County be compliant to what those things are that they look for in an audit. That's my job as the Auditor. I know what we're being given, what our directives are, so I should help everyone in the County be as compliant as possible. We don't want things like that in our Audit Report.

**Councilman Bacon:** But, we are compliant right now?

**Auditor Stevens:** No.

**Councilman Bacon:** The way it's been done has been in compliance with how we do things?

**Auditor Stevens:** No, because 2021, the year 2021 will, there will be audit opinions or findings given on classification.

**Councilman Bacon:** Okay, I understand that.

**Auditor Stevens:** Yes.

**Councilman Bacon:** And then we'll change how we're doing things.

**Auditor Stevens:** But, why would we want that in a report? This is our year to get it right.

**Councilman Bacon:** Why, what, no, you're, you don't understand what I'm trying to communicate. They're telling...

**Auditor Stevens:** Maybe I'm not. Sorry.

**Councilman Bacon:** They're auditing us now.

**Auditor Stevens:** For 2020, correct.

**Councilman Bacon:** For 2020, and you're trying, and they're going to come in with a report and tell us what we're doing wrong, or what they want changed and we should then when we get their report do the changes that are necessary to do so. That's my, I mean, that's what I think.

**Auditor Stevens:** It would be too late. If we don't make the changes in 2021...

**Councilman Bacon:** And now, because we didn't know what 2020 was.

**Auditor Stevens:** I do know that.

**Councilman Bacon:** How would it be too late if we don't have the audit report?

**Auditor Stevens:** Cause I know as the Auditor, I've received instruction from the State Board of Accounts of what will be audited for 2021 that hasn't been audited in the past. Things that will be findings in, for the 2021 audit which is next year that haven't been in the past. It's the same with our assets, they've never...

**Councilman Bacon:** That's not, let's go back to State Board of Accounts. I'm talking about what they are doing. Not what you are doing. Okay, they're going to come and tell us they don't like what we're doing in 2020, and then they give you a report to change it. But then you're saying if we don't change it before they give us a report, we're out of compliance. Which I don't understand because if they don't come to you and the Council, we're the governing budget body, and tell us what we're doing wrong, or what the County, each department is doing wrong and how we're to change it in our budget process.

**Auditor Stevens:** As the Fiscal Officer I'm telling you.

**Councilman Bacon:** I understand. I'm talking about State Board of Accounts.

**Auditor Stevens:** You're the Fiscal Board; I'm the Fiscal Officer.

**Councilman Bacon:** Right, but why the State Board, right now as far as I know, as the Fiscal Board, we're doing everything fine. They haven't given us a report saying we're not doing anything wrong.

**Auditor Stevens:** Did you go to your State-Called Meeting? Or you know, do you seek out...? That's where I learn these things is I go to the State Called Meeting be the State Board of Accounts. And they give us all the direction that we need.

**Councilman Bacon:** I haven't gotten, you know, as a Council Member, I haven't gotten any information to come to a State Called Meeting for Council.

**Auditor Stevens:** Okay. Do you mind if I address the President of the Board? Because he sat in the meeting, the Entrance Conference, and...

**Councilman Bacon:** Well, I'm talking about me, I'm not talking about Mr. Richmond.

**Auditor Stevens:** Right, but as your President, the President of your Board, he received the same instructions and the same direction that we were given in the Entrance Conference. I asked that question for the 2021...

**Councilman Richmond:** I don't think I was there though.

**Auditor Stevens:** Uh, well, you were.

**Krystal Powless:** No, weren't you at the Entrance Conference?

**Councilman Whetstine:** (Inaudible) Commissioners (inaudible).

**Councilman Richmond:** Okay, I was at the Entrance Conference, I was, I'm sorry. But, I don't remember that question. That's why I'm in the (inaudible) about this.

**Auditor Stevens:** Well, I asked the question because it's been an issue really in only this situation. Because we've had other departments have, have willingly, I mean we let them know, this is a classification issue. Do you mind to put a transfer in and if it's out of line, we ask them please, you know, we'll help you get it submitted to the Council and just get that transferred into the appropriate classification. So, people come to the Board for transfers all the time. And sometimes it is for that purpose.

**Councilman Richmond:** Commissioner Phillippe is going to speak in a minute. He raised his hand. I have a question. Was the Department Head contacted about these transfers needing to be done and asked? Did he request this to be put on our agenda?

**Auditor Stevens:** I have no idea.

**Aaron Franz:** No, I was not.

**Auditor Stevens:** That shouldn't be the issue. The issue is, this is, this is a fiscal matter. This belongs with the Fiscal Board.

**Councilman Richmond:** Okay, but if you had contacted him to ask him, we wouldn't be sitting here like this tonight.

**Auditor Stevens:** Oh, no, I did. Oh, are you asking me if I asked him to make classification transfers, yes, I did.

**Aaron Franz:** No, she did not. She contacted Krystal and handed me a copy of the email (inaudible) Krystal (inaudible).

**Auditor Stevens:** For this yes. But, no, Aaron, previously I have sent claims back.

**Aaron Franz:** I'm not being (inaudible) answer (inaudible).

**Auditor Stevens:** Yes, I have and asked for classification changes. That's why we're here. Because I was told, no, not doing it.

**Aaron Franz:** (Inaudible) June 27<sup>th</sup> or July (inaudible)...

**Councilman Whetstine:** Let's let the Auditor speak and then...



**Aaron Franz:** Then she went to Krystal, and it was through Krystal that I was, on July 27<sup>th</sup>, or excuse me, June, June 23<sup>rd</sup>....

**Auditor Stevens:** Aaron, I can produce emails just the same that were dated previously...

**Aaron Franz:** But, not to me.

**Auditor Stevens:** And you were copied on them. They were to Jackie to say could you please do a transfer for the payment of these claims.

**Aaron Franz:** I was not, I have not been requested to, what happened was, and I do have the email chain, she contacted Krystal to make some changes.

**Auditor Stevens:** This is ridiculous.

**Aaron Franz:** I would just, before we go any further, I would just ask that this not happen here tonight. I think this is a bad precedence to set to let someone else make budget changes or line item changes for us without consulting us which is what happened and I can verify that if need be. And then you can ask Commissioner Phillippe what he would like to say. But, I don't see, I don't have any of that. What happened was is once I got involved in the conversation, then I received a returned pink slip telling me that we need to switch line items. So, it wasn't until then, because I asked the question similar to what Mr. Bacon just asked, is, this has been fine up until now for your tenure here, why has it changed now? Then all of this began to happen. I have spoken with the State Board of Accounts myself in regards to this. They did not bring this to her attention. Jamie Neville, maybe I'm pronouncing her last name incorrectly, she is the State Board of Accounts Audit Manager who was here on site, said in a meeting with myself and Commissioner Phillippe, Krystal, and Heather Soberg that my file was handed directly to her by the Auditor's Office. It was not found. It didn't jump up. It didn't strike any notes. It was handed to her specifically to look at. So, why that is, that's not a question I can answer. But, I can tell you I think it's completely out of line. And I don't think it should be happening here. I'll let Commissioner Phillippe speak but I have, I have that stuff. I have it all for you.

**Councilman Richmond:** Okay, I think we've heard both sides. Commissioner Phillippe?

**Commissioner Phillippe:** I just had a brief comment. Terry Phillippe, Warrick County Commissioner. I was in the Entrance Conference just like you were President. Debbie's correct, we're working with enhanced audit procedures. I believe what she's trying to do is be proactive and work towards GAAP Accounting Principles, which did not pass in the legislation. So, I don't think this is necessary. If it had passed in the legislation then we would probably be hearing this conversation. But, to Mr. Bacon's point, what's happened in the past has been fine. That's my only comment. Thank you.

**Auditor Stevens:** May I make one (1) more statement? I sent an email to Aaron Franz on July 20<sup>th</sup> and I explained and I sent some power points and I explained the same information that I received as the Fiscal Officer. So, to now stand here and say that he didn't know anything about it. That I never talked with him. That is simply untrue. I will forward all of these to you.

**Councilman Richmond:** Okay, hold on, hold on.

**Aaron Franz:** (Inaudible) June 23<sup>rd</sup>, I was (inaudible) into the conversation of her emails in July. So it was prior, it was after that.

**Councilman Richmond:** Alright. I'd like to bring this to a head and let the Council debate it if I could please. I think that we're not getting anywhere fast is what I'm saying.

**Auditor Stevens:** I understand.

**Councilman Richmond:** We're hearing both sides. So, I'll let the Council debate it. Council's comments?

**Councilman Bacon:** Well, just as I've been saying, unless, you know, my opinion is, if this has been going on in the past and it's fine. State Board of Accounts has not brought this to our attention that we need to change this. Mrs. Stevens, would you please sit when you're not in the conversation? Thank you. So, as long as the State Board of Accounts has not brought to us a report saying we're doing this incorrectly as far as our budget process, how we operate and so forth, I think it's totally inappropriate for the Auditor to ask for the change. It's the Department Head that should be asking for the change if it needs to be changed. Correct? Now, as far as her saying we need to be educated and brought up to date on what should be done, I agree with that, if it is. But, we have not seen from the State Board of Accounts had any correspondence from them that we're doing anything incorrectly. And if there is one (1) coming from the report, then we need to see it and then change it from there. That's the way I see things happening. Not to do it. I mean, to say well what we're doing is proactive, well we don't know if we're doing anything wrong. We shouldn't be doing anything proactively if we don't know we're doing it wrong. If we do, then that's different. So, but 'til we get a report from the State Board of Accounts, I'm not in favor of doing anything at all with this. Now, if the Department Head wants to bring it to us, it's their department to do that, which we've already budgeted. Everything's correct as far as we know and the way we're operating and doing things. And that's my opinion on it.

**Councilman Richmond:** It is usual procedure for Department Heads to request or myself can put it on the agenda or I guess the Vice President also can.

**Councilman Bacon:** Um hum.

**Krystal Powless:** Um hum.

**Councilman Richmond:** So, any other comments?

**Councilman Reid:** I think you always ought to have transparency. I think that's what Debbie's trying to show is, you know, you're seeing the transparent, where all those monies are coming from and where they're going.

**Councilman Richmond:** We have corrected this in the budget for next year. It's all set to go for '22.

**Councilman Overton:** And so, is the underlying issue, and from what I'm just looking at here, and I think and maybe I'm wrong, and Aaron could answer this. But, I thought he had said he wasn't in disagreement with this going forward in the following year. Is the underlying issue just for the next couple months out of this year and the process, that this was put in place and not the fact that it's actually going to be in place starting for, what the heck? We already starting in 2022?

**Krystal Powless:** 2022.

**Councilman Overton:** Oh, my gosh.

**Councilman Bacon:** We're getting close.

**Councilman Overton:** So, is that what the whole issue is? I mean, is that...?

**Aaron Franz:** My issue's procedural, yes, more than anything else.

**Councilman Overton:** Yeah, so...

**Aaron Franz:** I think this, I think this is out of line and if we're going to have this discussion, let's have discussion. But we did not have discussion. And I'm fine with making changes that need to be changed. I'm all in favor of transparency. I'm not trying to hide anything. However, let's work together. Not this constant stuff back and forth like this. Let's all work together instead of the opposite.

**Councilman Whetstine:** Greg, I'd like to say that I do appreciate Auditor Stevens trying to be proactive and, and transparency as Rick said and everything. I do appreciate that. However, I think that this is, this was percentages based on his historical numbers. I don't think this is actually an accurate division of the money in my opinion. It was just simply math. And, and as Ron has been pointing out and Terry Phillippe confirmed, it was not approved by the State to go in this manner. That what we were doing was fine in the past. I'm, I don't feel comfortable with it either in just dividing it up without the Department Head submitting it themselves.

**Councilman Richmond:** Anybody else?

**Councilman Metzger:** I kind of like the idea of being more transparent. And I haven't really heard what damage it's going to do if we do this for three (3) months. I just heard that you know that Debbie kind of crossed the line in Aaron's opinion. But, Debbie is our Chief Financial Officer and I don't see anything wrong with trying to preempt something that's a problem and you know, we spend money training Debbie to do her job and then when she tries to do it, it seems like we want to chop her head off for it. But, I really haven't heard what the damage would be? What would it hurt?

**Councilman Richmond:** Well, let me give you another scenario. I appreciate her hard work and digging in and getting all these figures and doing what she's supposed to do. And we learn from these things as we go forward. But, I don't think she would appreciate somebody else putting on the agenda something that's budgeted in her account. It's procedural. I have to agree with Aaron. It is procedural; it's unusual. I mean this just appeared on the agenda. And I assumed that Aaron put it there. I didn't have any idea that it had not been submitted him. It's a procedural thing that I'm concerned about. I believe in transparency too and everything needs to be up front. But the money is in a line item that it's being spent.

**Councilman Overton:** And it looks like, I mean, we're going to have the transparency starting...

**Councilman Richmond:** Next year.

**Councilman Overton:** Yeah, as of January 1<sup>st</sup>. So, I mean that part, I mean that's a good thing that was brought forward. And I think, you know, I think that's always good to see this. So I think that is a plus.

**Councilman Richmond:** So, I need a motion so we can get on with it. Is there a motion?

**Councilman Whetstine:** If there is no motion, obviously...

**Councilman Richmond:** Is there a motion?

**Councilman Reid:** I'll make that motion.

**Councilman Richmond:** What's the motion?

**Councilman Reid:** For approval of this.

**Councilman Richmond:** Okay, Rick Reid made a motion to approve the transfer. Is there a second?

**Councilman Metzger:** Yeah, I'll second it.

**Councilman Richmond:** Second by Ted. Any discussion further? All those in favor of the motion? All those opposed? That would be four (4) to two (2). Four (4), for and two (2), I'm sorry. Four (4) against. Two (2) for and four (4) against. That would be Ron, Chris, Brad, and myself. (Motion failed 2-4 with Ron Bacon, Brad Overton, Greg Richmond, and Chris Whetstine opposing). Okay. So, that does not pass.

**SHERIFF BUSINESS  
MOTORIZED VEHICLE**

**Councilman Richmond:** Sheriff Business, Motorized Vehicle, six thousand seventy-five dollars (\$6,075.00). I think that was an auction, wasn't it?

**Krystal Powless:** Yes, it's a reimbursement.

**Councilman Richmond:** Um hum. Got the (inaudible) here.

**Councilman Overton:** Motion to approve.

**Councilman Reid:** Second.

**Councilman Richmond:** Motion to approve by Brad. And second by Rick. Any discussion on that? All those in favor? That's all six (6) of us. Six, zero (6-0).

*(September Appropriations are located on Page 13 of these Official Minutes)*

**SALARY ORDINANCE – COOK/DISPATCHER PAY OUT**

**Councilman Richmond:** And the Salary Ordinance again is a Handbook thing, I presume? It's a payout of five thousand one hundred twenty-two dollars and thirty-eight cents (\$5,122.38) for Cook. And Dispatcher, three thousand nine hundred forty-two dollars and ten cents (\$3,942.10).

**Councilman Overton:** Motion.

**Councilman Richmond:** Motion by Brad. Is there a second?

**Councilman Whetstone:** I'll second it.

**Councilman Richmond:** Second by Chris. Any discussion? All those in favor? That's six, zero (6-0).

**Chief Deputy Sheriff Kruse:** Thank you.

**OTHER BUSINESS  
ARP RESOLUTION  
RESOLUTION 2021-12**

**Councilman Richmond:** Let's see. Under Other Business there's consideration for Full Time Deputy Director Position.

**Krystal Powless:** No, that's to come to the next...

**Councilman Richmond:** That's in the budget meeting and the Senior Citizen, the budget?

**Krystal Powless:** Right.

**Councilman Richmond:** Review coming up next?

**Krystal Powless:** Yes, but we do have the ARP Ordinance or is it Resolution?

**Councilman Richmond:** Oh, that's right.

**Krystal Powless:** Resolution that Cliff drafted as far as the interest goes. And I placed that copy on your desk.

**Councilman Richmond:** Okay, and I would like to mention, we all got an email Bobby Howard about the Indiana Department of Transportation's nineteen dollars (\$19.00) an hour.

**Krystal Powless:** Yeah, I've got that to be brought up at the budget hearing.

**Councilman Richmond:** Second? Okay. So, all we've got left on this one (1) is this Resolution.

**Krystal Powless:** Um hum.

**Kristine Georges:** It would be '12.

**Councilman Richmond:** This is Resolution 2021-12. Let me write this in here. It's a Resolution authorizing a transfer of the interest that was earned on that six million, hundred and eleven thousand (\$6,111,000.00) we mentioned a minute ago. (Clarification: The amount is \$6,118,311.00). Coronavirus Fiscal Recovery Fund to the General Fund. Need a motion.

**Councilman Metzger:** Motion.

**Councilman Richmond:** Motion by Ted.

Councilman Reid: Second.

Councilman Richmond: Second by Rick. Any discussion? All those in favor? That's, Rick, you too? That's all six (6) of us. Six, zero (6-0).

*(Resolution 2021-12 is located on Page 13 of these Official Minutes)*

**ADJOURNMENT**

Councilman Richmond: In this meeting is there any other business? That's it?

Councilman Reid: Motion to adjourn.

Councilman Richmond: Motion to adjourn by Rick. Second by?

Councilman Bacon: Second.

Councilman Richmond: Ron.


Councilman Overton: Everybody.

Councilman Richmond: All those in favor? Six, zero (6-0).

The next regular meeting is scheduled for October 7, 2021 at 6:00pm.  
The next Budget Session is scheduled for October 7, 2021 at 7:00pm.

ADJOURNMENT: Meeting adjourned at 6:45 PM.

WARRICK COUNTY COUNCIL

  
Greg Richmond, President

  
Ron Bacon

  
Ted Metzger


  
Chris Whetstone

  
Brad Overton, Vice President

  
David Hachmeister

  
Richard Reid

ATTEST:

  
Deborah K. Stevens, Auditor  
Warrick County, IN

Minutes transcribed by Kristine Georges

WARRICK COUNTY COUNCIL  
RESOLUTION NO. 2021 - 12

RESOLUTION AUTHORIZING A TRANSFER OF INTEREST EARNED ON THE  
CORONAVIRUS LOCAL FISCAL RECOVERY FUND TO THE GENERAL FUND

WHEREAS, in response to the national health emergency caused by the novel Coronavirus 2019, the Indiana Governor has enacted the American Rescue Plan Act (the "ARPA"), which allowed for the United States Treasury to allocate additional assistance to counties to be used for those purposes set forth in Section 603(c) of the Social Security Act, as added by Section 9001 of the ARPA;

WHEREAS, under the ARPA, Warrick County established the ARPA Coronavirus Local Fiscal Recovery Fund ("Fund 8950 ARPA Funds") for the purposes of receiving ARPA Funds from the United States Treasury allocated and distributed to Warrick County (the "ARPA Funds");

WHEREAS, Warrick County received the ARPA Funds and placed them in the Fund 8950 ARPA Funds;

WHEREAS, on June 15, 2021 and subsequently updated on July 8, 2021, the State Board of Accounts issued its memorandum regarding Interest Earned on APRA Funds and, relying upon Treasury publication Compliance and Reporting Guidance: State and Local Fiscal Recovery Funds, Version 1.1 ("SBOA Memorandum"), stated that interest earned on ARPA Funds may be posted in accordance with I.C. Section 5-13-9-6 to the General Fund or other fund designated by the fiscal body by resolution or the written investment policy of the unit; and

WHEREAS, based upon the guidance provided in the SBOA Memorandum, the Council desires to post the interest earned on the ARPA Funds into the General Fund.

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

Section 1. The Council finds and determines that a transfer of the interest earned on the ARPA Funds to the General Fund is permitted under Indiana law.

Section 2. The Warrick County Treasurer is hereby directed to transfer the interest earned on the ARPA Funds from Fund 8950 ARPA Funds to the General Fund in the amount indicated herein, including the interest earned on the ARPA Funds prior to the passage of this Resolution.

Section 3. The President of the Council, County Treasurer, and County Auditor are hereby authorized to take all such actions and to execute all such instruments as are desirable to carry out the transactions contemplated by this Resolution, in such forms as such officer or member executing the same shall deem proper, to be conclusively evidenced by the execution thereof and any and all actions previously taken, or documents previously executed, in connection with the transactions contemplated by this resolution are hereby ratified and approved.

PASSED this 2nd day of September, 2021.

Warrick County Council

*Greg Richmond*  
Greg Richmond, President

David Hochmeier

Richard Lee

Ron Bacon

*Brid Overton*  
Brid Overton, Vice-President

*Test Metzger*  
Test Metzger

*Chris Whetstone*  
Chris Whetstone

ALBERT

*Deborah Stevens*  
Warrick County Auditor

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 purposes specified, subject to the laws governing the same:

FUND	APPROPRIATION #	DESCRIPTION	AMOUNT REQUESTED	AMOUNT APPROVED
Health	1159.22500.000.0000	Animal Control	\$9,160.00	
	1159.21375.000.0000	Vaccine	\$4,410.00	
	1159.11250.000.0000	Poundkeeper	\$8,103.00	
Total Health Department Highway			\$21,673.00	18,673.00
Total Highway		Worker's Comp Ins.	\$27,055.00	
	1176.34300.000.0533	Liability Insurance	\$10,853.00	
	1176.34300.000.0533	Materials	\$100,000.00	
	1176.34300.000.0531	Gravel	\$100,000.00	
	1176.23100.000.0531	Stone & Gravel	\$337,908.00	337,908.00
Commissioners	1000.11410.000.0068	Administrative Clerk	\$1,492.00	1,492.00
Total Commissioners			\$1,492.00	
American Rescue Plan	8950.31110.000.0000	Expenses	\$6,118,311.00	6,118,311.00
Total American Rescue Plan			\$6,118,311.00	
EMA	1000.11105.000.0302	Director	\$4,770.00	4,770.00
Total EMA			\$4,770.00	
Sheriff	1000.44300.000.0005	Motorized Vehicle	\$6,075.00	6,075.00
Total Sheriff			\$6,075.00	

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 2 day of Sept, 2021.

*Brid Overton*  
Brid Overton

*Greg Richmond*  
Greg Richmond

*Ron Bacon*  
Ron Bacon

*Deborah Stevens*  
Deborah Stevens

*Albert*  
Auditor Warrick County

NAY

WARRICK COUNTY COUNCIL

RESOLUTION NO. 2021 - 11

A PRELIMINARY RESOLUTION DECLARING AN ECONOMIC REVITALIZATION AREA FOR REAL AND PERSONAL PROPERTY TAX PLEASURE IN KAISER ALUMINUM WARRICK LLC

WHEREAS, Kaiser Aluminum Warrick LLC (the "Applicant") has submitted a Statement of Benefits - Real Estate Improvements and a Statement of Benefits - Personal Property, and Applicant has made application for Economic Revitalization Area designation located in Warrick County, Indiana and more particularly described as:

PARCELS: Tax Parcel: 87-16-07-201-003-000-001, 87-16-08-401-002-000-001, and 87-16-09-1100-000-000-001, (the "Property"), described in the legal description attached hereto as Exhibit A (the "Property").

WHEREAS, the Warrick County Economic Development Advisory Council (EDAC) on the 19th day of August, 2021, recommended that the Warrick County Council (the "Council") make a recommendation for Economic Revitalization Area and Phase-In of Property Tax, and EDAC made a unanimous recommendation for approval by the County Council;

WHEREAS, Kaiser Aluminum Warrick LLC is leasing the Property from Warrick Real Estate LLC (Kaiser Aluminum Warrick LLC) has the obligation pursuant to the Ground Lease (the "Lease") to construct, install, and operate a new steel building, which includes a new steel building to house a new coating line and associated infrastructure, which includes a new steel building (the "Building") with an estimated cost of approximately \$100,000,000, and 50 feet tall, with an estimated construction start date of approximately 2021 or in 2022 and be completed in 2024;

WHEREAS, Kaiser Aluminum Warrick LLC also intends to improve the Property by constructing a new building to house new filter presses, feed tanks, pumps and controls for expanded wastewater treatment capacity, which includes a new steel building expected to be approximately 70 feet in length, 40 feet in width, and 30 feet tall, with an estimated construction start date of approximately 2021 or in 2022 and be completed in 2023 or 2024;

WHEREAS, Kaiser Aluminum Warrick LLC also intends to improve the Property by expanding the existing building to approximately 60 feet in length, 25 feet in width, and 20 feet tall, with an estimated construction cost of \$600,000 (the "New Building #3"). The construction of New Building #3 is expected to commence in late 2021 or in 2022 and be completed in 2023 or 2024;

WHEREAS, Kaiser Aluminum Warrick LLC will be the owner of the New Building, New Building #2, and New Building #3 constructed on the Property, which constitutes "property," as defined under Indiana Code Section 6-1-1-12.1-1(4);

WHEREAS, Kaiser Aluminum Warrick LLC further intends to purchase and install new manufacturing equipment between 2021 and 2024 to be housed in the New Building, New Building #2 and New Building #3, which new equipment will include the coating line equipment and wastewater treatment equipment described in Exhibit A to Applicant's Application for Economic Revitalization Area and Phase-In of Property Tax, with an estimated cost of \$82,660,000;

WHEREAS, the Property meets the criteria for designation as an Economic Revitalization Area pursuant to IC 6-1-1-12.1 s.1551.

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

Section 1. The Warrick County Council has reviewed the Statement of Benefits for Real Estate Improvements and Personal Property, the recommendation of EDAC, and additional information submitted pursuant to IC 6-1-1-12.1 s.1551, and makes the following findings:

- a. The estimate of the value for both the redevelopment and/or rehabilitation of the Property and construction of structures is reasonable for projects of that type; and
- b. The estimate of the number of individuals who will be employed by this project or whose employment will be retained can be reasonably expected to result from the proposed redevelopment and/or rehabilitation and construction of structures; and
- c. The estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can reasonably be expected to result from the proposed project; and
- d. Any other benefits about which information was requested are benefits that can be reasonably expected to result from the proposed project; and
- e. The totality of benefits likely to accrue from this project is sufficient to justify a tax deduction; and
- f. The estimate of the cost of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, and/or new information technology equipment is reasonable for equipment of that type; and
- g. With respect to new manufacturing equipment not used to dispose of solid waste or hazardous waste by converting the solid waste or hazardous waste into energy or other useful products, new research and development equipment, new logistical distribution equipment, and/or new information technology equipment, the estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed project; and
- h. The estimate of the annual salaries of the individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed project; and
- i. With respect to new manufacturing equipment used to dispose of solid waste or hazardous waste by converting the solid waste or hazardous waste into energy or other useful products, the estimate of the amount of solid waste or hazardous waste that will be converted into energy or other useful products can be reasonably expected to result from the installation of the new manufacturing equipment; and
- j. The other benefits about which information was requested are benefits that can be reasonably expected to result from the proposed installation of new manufacturing equipment, new research and development equipment, new logistical distribution equipment, and/or new information technology equipment; and
- k. The totality of benefits to accrue from this project is sufficient to justify the deduction.

Section 2. Based on these findings, the Warrick County Council has determined that the purposes of IC 6-1-1-12.1 s.1551 are served by allowing the deductions for both real and personal property, and the Property described above is hereby declared to be an Economic Revitalization Area.


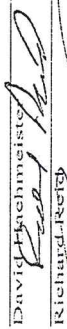


Section 3. The designation of the Economic Revitalization Area shall apply to property tax deductions for both real and personal property taxes.

Section 4. The designation of this Economic Revitalization Area for the Property shall be in effect up to and including September 1, 2026.

Section 5. Deductions for redevelopment and/or rehabilitation of both real and personal property which takes place within this Economic Revitalization Area shall be allowed for a period of ten (10) years beginning with increases in assessed value resulting from the improvements.

Section 6. The Warrick County Auditor shall cause to be published notice of the adoption and substance of this Resolution in accordance with IC 5-3-1. Such notice complies with IC 6-1-1-12.1-2.5(c).

Section 7. 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 2nd day of September, 2021.

  
Greg Richmond, President  
  
David Kachmeister  
  
Richard Ketch  
  
Ron Bacon

Warrick County Council  
  
Brad Overton, Vice President  
  
Ted Metzger  
  
Chris Whetstone

ATTEST:  
  
Warrick County Auditor

EXHIBIT A  
LEGAL DESCRIPTION

Part of the Northeast Quarter of Fractional Section 7, part of Section 8, part of the West Half of Section 9, part of the Northwest Quarter of Fractional Section 16, and part of the Northeast Quarter of Fractional Section 17, all in Township 7 South, Range 8 West, Anderson Township, Warrick County, Indiana, more particularly described as follows:  
Commencing at a 3/4 inch iron pin found at the northwest corner of the Northeast Quarter of said Fractional Section 7; thence South 88 degrees 03 minutes 06 seconds East along the north line of the Northeast Quarter of said Fractional Section 7 a distance of 2658.81 feet to a 5/8 inch iron pin with cap stamped "Donald Gries LS29900003" found at the northwest corner of the Northwest Quarter of said Section 8; thence South 06 degrees 54 minutes 16 seconds West along the West line of said Northwest Quarter 136.51 feet to a 5/8 inch iron pin with cap stamped "K.J. HENNESSY LS20200026" found along the south right of way line of State Road 66 and being the point of beginning for the following described tract; thence along said right of way line the North 83 degrees 21 minutes 07 seconds East 22.49 feet; South 88 degrees 57 minutes 07 seconds East 2995.01 feet; with a curve turning to the right with an arc length of 996.91 feet, with a radius of 5573.08 feet, with a chord bearing of South 83 degrees 49 minutes 39 seconds East, with a chord length of 995.58 feet; South 50 degrees 52 minutes 14 seconds East 143.68 feet; South 76 degrees 58 minutes 05 seconds East 79.42 feet; North 80 degrees 30 minutes 56 seconds East 139.36 feet; with a curve turning to the right with an arc length of 492.84 feet, with a radius of 5563.24 feet; with a chord bearing of South 72 degrees 41 minutes 42 seconds East, with a chord length of 492.68 feet; South 34 degrees 22 minutes 55 seconds East 95.44 feet; South 05 degrees 36 minutes 24 seconds West 49.99 feet; with a curve turning to the left with an arc length of 184.42 feet, with a radius of 915.86 feet; with a chord bearing of South 00 degrees 09 minutes 40 seconds East, with a chord length of 184.11 feet; South 05 degrees 55 minutes 47 seconds East 71.56 feet; North 84 degrees 05 minutes 52 seconds East 111.72 feet; thence leaving said right of way line South 03 degrees 40 minutes 15 seconds East 38.53 feet; thence South 07 degrees 22 minutes 32 seconds East 129.48 feet; thence South 14 degrees 10 minutes 25 seconds East 251.66 feet; thence South 04 degrees 32 minutes 48 seconds East 230.57 feet; thence South 62 degrees 35 minutes 45 seconds East 55.94 feet; thence South 02 degrees 08 minutes 28.54 seconds East 28.54 feet; thence South 68 degrees 37 minutes 57 seconds West 29.35 feet; thence South 01 degree 14 minutes 14 seconds East 49.35 feet; thence South 24 degrees 08 minutes 53 seconds East 168.86 feet; thence South 16 degrees 05 minutes 37 seconds East 110.78 feet; thence South 06 degrees 01 minutes 05 seconds East 100.85 feet; thence South 21 degrees 23 minutes 47 seconds East 490.13 feet; thence South 21 degrees 52 minutes 03 seconds East 144.75 feet; thence South 14 degrees 54 minutes 32 seconds East 30.17 feet; thence South 24 degrees 16 minutes 19 seconds West 39.82 feet; thence South 62 degrees 18 minutes 16 seconds West 52.52 feet; thence North 79 degrees 32 minutes 48 seconds West 48.50 feet; thence North 65 degrees 26 minutes 44 seconds West 65.29 feet; thence North 76 degrees 33

minutes 35 seconds West 57.99 feet; thence North 85 degrees 57 minutes 31 seconds West 111.12 feet; thence South 62 degrees 33 minutes 53 seconds East 35.82 feet; thence South 32 degrees 36 minutes 33 seconds West 180.48 feet; thence South 01 degrees 47 minutes 47 seconds East 131.24 feet; thence South 08 degrees 51 minutes 25 seconds East 75.29 feet; thence South 01 degrees 30 minutes 48 seconds West 334.32 feet; thence South 44 degrees 10 minutes 00 seconds East 603.70 feet; thence North 74 degrees 32 minutes 17 seconds East 282.10 feet; thence South 82 degrees 01 minutes 34 seconds East 399.29 feet; thence South 59 degrees 44 minutes 10 seconds East 194.86 feet; thence South 83 degrees 51 minutes 56 seconds East 164.40 feet; thence North 77 degrees 16 minutes 50 seconds East 161.14 feet; thence North 62 degrees 39 minutes 17 seconds East 92.12 feet; thence North 48 degrees 44 minutes 40 seconds East 142.57 feet; thence North 29 degrees 33 minutes 51 seconds East 315.55 feet; thence North 88 degrees 28 minutes 55 minutes 21 degrees 02 minutes 59 seconds West along west line 1430.20 feet; thence leaving said west line of said railroad right of way parcel South 37 degrees 03 minutes 17 seconds West 91.16 feet; thence South 26 degrees 44 minutes 13 seconds West 135.03 feet; thence South 28 degrees 36 minutes 27 seconds West 54.21 feet; thence South 31 degrees 12 minutes 47 seconds West 101.89 feet; thence South 40 degrees 21 minutes 36 seconds West 88.08 feet; thence South 51 degrees 09 minutes 45 seconds West 78.78 feet; thence North 88 degrees 42 minutes 19 seconds West 152.67 feet; thence South 86 degrees 39 minutes 04 seconds West 130.00 feet; thence North 88 degrees 58 minutes 54 seconds West 106.54 feet; thence North 02 degrees 55 minutes 29 seconds East 32.52 feet; thence North 32 degrees 19 minutes 38 seconds West 304.39 feet; thence North 15 degrees 19 minutes 19 seconds West 39.83 feet; thence South 68 degrees 21 minutes 01 seconds West 66.87 feet; thence North 85 degrees 34 minutes 08 seconds West 40.03 feet; thence North 75 degrees 46 minutes 49 seconds West 124.55 feet; thence North 49 degrees 38 minutes 09 seconds West 113.99 feet; thence North 11 degrees 14 minutes 19 seconds East 27.52 feet; thence North 03 degrees 42 minutes 46 seconds West 17.91 feet; thence North 23 degrees 45 minutes 31 seconds West 67.40 feet; thence North 71 degrees 21 minutes 41 seconds West 147.60 feet; thence North 73 degrees 51 minutes 02 seconds West 273.13 feet; thence North 65 degrees 35 minutes 27 seconds West 15.29 feet; thence North 39 degrees 59 minutes 27 seconds West 15.11 feet; thence North 4 degrees 07 minutes 43 seconds East 68.42 feet; thence North 82 degrees 56 minutes 52.41 feet; thence North 74 degrees 34 minutes 50 seconds West 184.66 feet; thence North 14 degrees 52 minutes 35 seconds East 55.37 feet; thence North 74 degrees 48 seconds West 72.84 feet; thence North 15 degrees 42 minutes 30 seconds East 161.80 feet; thence North 74 degrees 32 minutes 10 seconds West 66.49 feet; thence North 45 degrees 35 minutes 56 seconds West 41.55 feet; thence North 78 degrees 08 minutes 52 seconds West 64.74 feet; thence North 75 degrees 05 minutes 38 seconds East 161.97 feet; thence North 14 degrees 54 minutes 22 seconds East 8.36 feet; thence North 75 degrees 05 minutes 38 seconds West 43.46 feet; thence South 15 degrees 04 minutes 12 seconds West 24.48 feet; thence North 74 degrees 14 minutes 49 seconds West 121.90 feet; thence North 14 degrees 59 minutes 16 seconds East 49.55 feet; thence North 74 degrees 34 minutes 29 seconds West 174.05 feet; thence South 15

degrees 44 minutes 36 seconds West 51.08 feet; thence North 74 degrees 11 minutes 50 seconds West 148.06 feet; thence North 14 degrees 25 minutes 08 seconds East 48.99 feet; thence North 74 degrees 37 minutes 16 seconds West 71.34 feet; thence South 13 degrees 44 minutes 41 seconds West 47.91 feet; thence North 74 degrees 14 minutes 22 seconds West 40.83 feet; thence North 13 degrees 49 minutes 53 seconds East 49.09 feet; thence North 74 degrees 36 minutes 34 seconds West 69.56 feet; thence South 15 degrees 17 minutes 29 seconds West 106.00 feet; thence South 18 degrees 05 minutes 32 seconds West 140.72 feet; thence North 76 degrees 00 minutes 39 seconds West 23.32 feet; thence South 15 degrees 14 minutes 40 seconds West 154.93 feet; thence North 75 degrees 03 minutes 14 seconds West 80.55 feet; thence South 16 degrees 52 minutes 57 seconds West 80.71 feet; thence North 72 degrees 57 minutes 39 seconds West 60.82 feet; thence South 51 degrees 56 minutes 07 seconds West 110.98 feet; thence North 75 degrees 07 minutes 10 seconds West 192.78 feet; thence North 14 degrees 13 minutes 49 seconds East 142.80 feet; thence North 68 degrees 36 minutes 24 seconds West 89.67 feet; thence North 15 degrees 30 minutes 10 seconds East 247.21 feet; thence North 14 degrees 50 minutes 09 seconds East 166.35 feet; thence North 74 degrees 45 minutes 31 seconds West 160.93 feet; thence North 15 degrees 03 minutes 25 seconds East 217.50 feet; thence North 63 degrees 03 minutes 59 seconds West 306.13 feet; thence North 54 degrees 49 minutes 37 seconds West 152.32 feet; thence South 38 degrees 20 minutes 43 seconds West 16.94 feet; thence South 13 degrees 59 minutes 54 seconds East 99.68 feet; thence South 81 degrees 47 minutes 42 seconds West 24.85 feet; thence South 13 degrees 46 minutes 49 seconds East 124.46 feet; thence North 89 degrees 35 minutes 21 seconds West 308.55 feet; thence North 04 degrees 26 minutes 39 seconds West 34.97 feet; thence South 89 degrees 28 minutes 26 seconds East 44.78 feet; thence North 01 degrees 53 minutes 43 seconds East 149.34 feet; thence North 89 degrees 46 minutes 52 seconds East 157.50 feet; thence North 53 degrees 44 minutes 02 seconds East 31.96 feet; thence North 18 degrees 53 minutes 03 seconds East 27.58 feet; thence North 21 degrees 12 minutes 42 seconds West 88.00 feet; thence North 28 degrees 47 minutes 07 seconds West 222.03 feet; thence North 34 degrees 33 minutes 59 seconds West 374.83 feet; thence North 30 degrees 48 minutes 48 seconds West 240.51 feet; thence North 17 degrees 49 minutes 34 seconds West 116.35 feet; thence North 05 degrees 22 minutes 24 seconds West 131.92 feet; thence North 19 degrees 25 minutes 43 seconds West 63.78 feet; thence North 30 degrees 59 minutes 11 seconds East 50.27 feet; thence North 56 degrees 08 minutes 12 seconds West 195.25 feet; thence North 47 degrees 36 minutes 10 seconds West 511.05 feet; thence North 48 degrees 28 minutes 33 seconds West 632.79 feet; thence North 09 degrees 21 minutes 37 seconds West 380.05 feet; thence North 37 degrees 22 minutes 43 seconds West 267.36 feet; thence South 60 degrees 37 minutes 01 seconds West 11.25 feet; thence South 01 degrees 57 minutes 30 seconds West 126.74 feet; thence South 39 degrees 28 minutes 17 seconds East 84.49 feet; thence South 03 degrees 24 minutes 51 seconds West 148.54 feet; thence South 42 degrees 25 minutes 37 seconds West 23.89 feet; thence North 64 degrees 27 minutes 21 seconds West 280.95 feet; thence North 67 degrees 06 minutes 00 seconds West 263.51 feet; thence North 69 degrees 31 minutes 31 seconds West 599.95 feet; thence North 51 degrees 14 minutes 53 seconds West 68.64 feet; thence North 02 degrees 43 minutes 48 seconds West 65.06 feet; thence North 14 degrees 06 minutes 04 seconds East 242.15 feet; thence North 61 degrees 54 minutes 48 seconds West 100.88 feet; thence South 71 degrees 10 minutes 34 seconds West.

109.60 feet; thence South 34 degrees 37 minutes 19 seconds West 155.87 feet; thence South 07 degrees 47 minutes 10 seconds West 133.72 feet; thence North 71 degrees 52 minutes 58 seconds West 187.45 feet; thence North 00 degrees 15 minutes 55 seconds East 347.55 feet; thence North 16 degrees 35 minutes 17 seconds West 187.63 feet to a point on the south right of way line of State Road 66; thence along said right of way line the following bearings and distances: North 75 degrees 35 minutes 15 seconds East 121.12 feet; with a curve turning to the right with an arc length of 1503.61 feet, with a radius of 5579.64 feet, with a chord bearing of North 83 degrees 19 minutes 04 seconds East, with a chord length of 1501.05 feet; South 79 degrees 55 minutes 24 seconds East 146.35 feet; South 88 degrees 57 minutes 07 seconds East 69.04 feet to the Point of Beginning, containing 537.60 acres more or less.

Subject to any and all easements, agreements, and restrictions of record.

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