WARRICK COUNTY COUNCIL MEETING
REGULAR SESSION
COMMISSIONERS MEETING ROOM
107 W. Locust Street
Boonville, Indiana
June 2, 2026
6:00 PM

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

Council Attorney Rhett Gonterman and Administrator Krystal Powless were in attendance.

Auditor Michael Dietsch 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/@WarrickCountyMeetings

Council President Ron Bacon called the meeting to order at 6:00 PM.

PLEDGE OF ALLEGIANCE

ROLL CALL

Roll Call showed the following Council members present in person: Ron Bacon, Patricia Brooks, Rob Dimmett, Brad Overton, Richard Reid, Greg Richmond, and Chris Whetstine.

APPROVAL OF MINUTES
MAY 12, 2026 REGULAR MEETING MINUTES

The minutes from the May 12, 2026 Regular Session Meeting were presented. Councilman Rob Dimmett made the motion to approve the minutes. Councilman Pat Brooks seconded the motion. The motion carried 7-0.

ECONOMIC DEVELOPMENT BUSINESS
2A. CONFIRMING RESOLUTION ECONOMIC REVITALIZATION AREA
PROJECT VANGUARD
RESOLUTION 2026-04

Economic Development Director Steve Roelle was present. Project Vanguard is a leading mechanical contractor bringing in pipe fitters, plumbers, and welders. It will employ over a hundred people with good paying jobs. Councilman Richmond asked about the years on the project. There was a brief discussion. This is a ten-year abatement. President Bacon read the resolution title into the record:

Resolution 2026-04, A Resolution confirming the Declaration of an Economic Revitalization Area for Personal Property Tax Phase-In

Councilman Rick Reid made a motion to approve Resolution 2026-04. Councilman Greg Richmond seconded the motion. The motion carried 7-0.

(Resolution 2026-04 is located on Pages 5 through 6 of these Official Minutes)

2B. TAX PHASE IN PROJECT VIPER
RESOLUTION 2026-05

Project Viper is for Kaiser Aluminum. This project is an investment to refurbish the aging facility for about $43,000,000.00 over the next five years. It is real and personally property. Mr. Roelle said it will add five new jobs, but is really for retention and to keep the facility in Warrick County for years to come. This is a one step process as the ERA is already in place. President Bacon read the Title and Number of the Resolution into the record:

Resolution 2026-05, a Resolution of the Warrick County Council Approving an Application for Deduction of Real and Personal Property Taxes

Councilman Greg Richmond made a motion to approve Resolution 2026-05. Councilman Rick Reid seconded the motion. The motion carried 7-0.

(Resolution 2026-05 is located on Pages 6 through 8 of these Official Minutes)

2C. TAX PHASE IN PRELIMINARY RESOLUTIONS
PROJECT DUCK
ULTIMA
PRELIMINARY RESOLUTION 2026-06

Mr. Roelle brought a new Tax Phase In to review. It is for Project Duck. This is a plastics industry project. Also present with the project were Evan Beck and Walker Beck with Woodward and Greg Riedford with Ultima Plastics.

Ultima is United States a plastics company. They will use part of the shell facility located at the North Warrick Industrial Park and German Plastics Company, ACO, will also lease a portion. He reviewed the plans for both companies. There will be two resolutions.

Ultma will have one for Real Property and Personal Property for nine years and add twenty-two jobs paying an average of $34.89 an hour. President Bacon read the Preliminary Resolution 2026-06 into the record:

Resolution 2026-06, A Preliminary Resolution Declaring an Economic Revitalization Area for Real and Personal Property Tax Phase-In

Councilman Rob Dimmett made a motion to approve Preliminary Resolution 2026-06. Councilman Rick Reid seconded the motion. The motion carried 7-0.

(Resolution 2026-06 is located on Pages 8 through 9 of these Official Minutes)

ACO
PRELIMINARY RESOLUTION 2026-07

ACO, which is the German company, will start with about seven jobs and be for Personal Property. President Bacon ready the Preliminary Resolution into the record:

Resolution 2026-07, A Preliminary Resolution Declaring an Economic Revitalization Area for Personal Property Tax Phase-In

Councilman Pat Brooks made a motion to approve Resolution 2026-07. Councilman Rick Reid seconded the motion. The motion carried 7-0.

(Resolution 2026-07 is located on Pages 9 through 10 of these Official Minutes)

COMPLIANCE WITH STATEMENT OF BENEFITS
2D. SUMMIT LAND DEVELOPMENT LLC

This is for Digestive Care Center. They are in year five of their abatement and are in compliance.

2E. ALCOA POWER GENERATING
PERSONAL PROPERTY

This was for the air scrubbers and boilers. This is the last year for this abatement. They are in compliance.

2F. WARRICK NEWCO LLC
PERSONAL PROPERTY

This is the land holder for ALCOA and was for the restart of the smelter. It was a ten-year abatement and they have two years left. They are in compliance.

2G. EURONIQUE AND EURO PROPERTIES

They are a cabinet manufacturer. Mr. Roelle reviewed all three of their abatements. Their 2020 abatement is in year five of six. The second was for a storage which is in year four of five. The last was an expansion. It is an eight-year abatement and they just started year one. They are in compliance.

2H. FIBERTECH

Fibertech does plastic molded products for the ag industry. They have two abatements for each of the new molders they put into use. The first is in year four and the second in year five. He reviewed the abatements. They are in compliance.

2I. KAISER ALUMINUM 2014 & 2021

They have two abatements. They inherited one and the other is for the new rolling building. They are in compliance.

These just had to be presented for compliance and no further action was needed.

(All Abatements are located on File in the Auditor's Office)

VETERAN AFFAIRS BUSINESS
3. ADDITIONAL APPROPRIATION

Veteran Affairs	1000.44200.000.0012	Office Equipment	$1,100.00

Veteran Service Officer Dwayne Beadles said this was an oversight at budget time for their printer/copier equipment. Due to the new state requirements, if he does not have such equipment in the office, he would have to shut down for not being in compliance. Councilman Greg Richmond made a motion to approve. Councilman Chris Whetstine seconded the motion. The motion carried 7-0.

CIRCUIT COURT BUSINESS
4. ADDITIONAL APPROPRIATION

Circuit Court	1000.18320.000.0232	Per Diem Petit Jury	$30,000.00

Judge Granger was present. They have had seven jury trials and have five more coming up. Councilman Brad Overton made a motion to approve. Councilman Rick Reid seconded the motion. The motion carried 7-0.

SHERIFF BUSINESS
5. REDUCTION - ADDITIONAL APPROPRIATION - SALARY ORDINANCE

Reduction/Additional Appropriation			
Central Dispatch Reduction	1000.11470.000.0303	IDAACS Coordinator	-$32,383.00
PSLIT Appropriation	1170.11204.000.0000	Deputy Director 911	$33,800.00
Salary Ordinance			
Central Dispatch		IDAACS Coordinator	$0.00
PSLIT		Deputy Director	$59,169.00

Chief Deputy Sheriff Paul Kruse was present. The Committee recommended Brian Waters for the Deputy Director for Dispatch and a Chief Deputy Director was also appointed. Councilman Rob Dimmett made a motion to approve. Councilman Greg Richmond seconded the motion. The motion carried 7-0.

HANDBOOK POLICY, REIMBURSEMENTS, TRANSFERS OR CORRECTIONS

President Bacon read the following into the minutes:

6A. Additional Appropriation Missed Encumbrance			
APRA	8950.30005.000.0000	Audit	$9,373.58
6B. Additional Appropriation/Reduction Appropriation error			
Reduction APRA	8950.31702.000.0000	Coroner	-$15,000.00
Appropriation Commissioner	1000.31702.000.0068	Coroner	$15,000.00
6C. Additional Appropriation PSLIT Reimbursement			
*PSLIT	1170.36550.000.0000	Vehicle Repair	$10,936.00
	1170.36550.000.0000	Vehicle Repair	$845.00
6D. Additional Appropriation/ Salary Ordinance Highway handbook pay out			
Highway	1176.11320.000.9604	Assistant Engineer	$4,449.00
	1176.11340.000.9604	Engineer	$5,284.00
Salary Ordinance			
Engineer		Two week “sell” back	$5,283.35
Assistant Engineer		Two week “sell” back	$4,448.08
6E Transfer/Salary Ordinance Council handbook pay out			
Transfer From:	1000.30200.000.0061	Other Services	$3,086.00
Transfer To:	1000.44200.000.0012	Council Administrator	$3,086.00
Salary Ordinance			
Council Administrator		Two week “sell” back	$3,086.00
6F. Salary Ordinance Recorder handbook pay out			
Recorder Deputy			$817.35
6G. Additional Appropriation/ Salary Ordinance EMA handbook pay out			
PSLIT	1170.11475.000.0000	Deputy Director EMA	$1,211.00
PSLIT	1170.11265.000.0000	Military Bonus	$13.00
Salary Ordinance			
PSLIT		Deputy Director Resignation	$1,223.71

Councilman Richmond questioned 6C. Ms. Powless said that the error was corrected. He also questioned one of the salary ordinances. Ms. Powless said that HR was consulted and the correct amount is listed on the agenda.

Ms. Powless said that there were also questions on the vacation sell backs. She said she receives those throughout the year. The buyback cannot be turned in and approved by HR until October per the handbook, but she does put them on the agenda when she receives them.

County Administrator Debbie Bennett-Stearsman was present said that she didn't quite understand that process and would talk to Ms. Powless after the meeting. There is current litigation so they are trying to understand it. Councilman Brad Overton made a motion to approve. Councilman Rob Dimmett seconded the motion. The motion carried 7-0.

(June Appropriations is located on Page 11 of these Official Minutes)

COUNCIL BUSINESS
RESOLUTION TO TRANSFER TO RAINY DAY
RESOLUTION 2026-08

President Bacon ready Resolution 2026-08 into the record.

Resolution 2026-08, Resolution of the County Council of Warrick County, Indiana, Authorizing a Transfer from the County's Public Safety Local Income Tax Supplemental Distribution to the Rainy-Day Fund, Subject to Restricted Use for Public Safety Purposes

Council Administrator explained that last year they did the transfer of excess from EDIT. So, this year after discussion with President Bacon, they did a transfer of the excess from PSLIT not EDIT. That way the Highway didn't lose money for roads like they did last year. Councilman Pat Brooks made a motion to approve Resolution 2026-08. Councilman Greg Richmond seconded the motion. The motion carried 7-0.

(Resolution 2026-04 is located on Pages 11 through 12 of these Official Minutes)

PUBLIC COMMENT

Debbie Bennett-Stearsman - County Administrator - They have finished the design for Animal Control. She has copies of the design they can review. The funding is coming from GO Bond. They will be taking bids on July 13th. She wanted to keep them updated to the progress.

OTHER BUSINESS
SBOA ENTRANCE MEETING

The entrance conference with SBOA is coming up and Councilman Rob Dimmett will be attending at 9:00 AM on June 15, 2026. One Council member is required to attend. But others can attend if they wish.

ADJOURNMENT

The next Warrick County Council meeting will be held on Tuesday, July 7, 2026 at 6:00 PM in the Commissioners' meeting room. Councilman Rick Reid made the motion to adjourn. Councilman Rob Dimmett seconded the motion. The motion carried 7-0.

The meeting adjourned at 6:29 PM.

WARRICK COUNTY COUNCIL

Ron Bacon, President

Patricia Brooks

Richard Reid

Chris Whetstine

Robert Dimmett, Vice President

Brad Overton

Greg Richmond

ATTEST:

Michael J. Dietsch, Auditor
Warrick County, IN

Minutes Respectfully Submitted by Kristine Georges, Official Recording Secretary

WARRICK COUNTY COUNCIL

RESOLUTION NO. 2026 - 04

A RESOLUTION CONFIRMING THE DECLARATION OF AN ECONOMIC REVITALIZATION AREA FOR PERSONAL PROPERTY TAX PHASE-IN
(Harris Mountain West, LLC)

WHEREAS, Harris Mountain West, LLC (the "Applicant") has made application for Economic Revitalization Area designation pursuant to IC 6-1.1-12.1 et seq. and for Tax Phase-In for personal property improvements, which personal property will be located in Warrick County, Indiana and described as:

> The street address is 11734 Industrial Park Drive, Elberfeld, Indiana 47613 and Parcel Numbers 87-04-07-303-005.000-007 and 87-04-18-105-005.000-007 (the "Property").

WHEREAS, on the 12th day of May, 2026, under provision of Preliminary Resolution No. 2026-03 (the "Preliminary Resolution"), the Warrick County Council ("County Council") found the Property to meet the requirements of an Economic Revitalization Area pursuant to IC 6-1.1-12.1 et seq., and declared the Property to be an Economic Revitalization Area and further approved property tax deductions for personal property taxes for ten (10) years commencing with increases in assessed value as more specifically set forth in that Preliminary Resolution; and

WHEREAS, notice of the adoption and substance of the Preliminary Resolution have been published in accordance with I.C. 5-3-1 and the County Council has conducted a public hearing as of the date hereof to determine whether the qualifications for an Economic Revitalization Area and approval of property tax deductions for personal property taxes have been met.

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

Section 1. The Property description, included above, is made a part hereof.

Section 2. The Preliminary Resolution, which was adopted by the County Council on the 12th day of May, 2026, is hereby confirmed.

Section 3. This Confirming Resolution shall be in full force and effect from and after its passage and execution by the County Council.

PASSED, ISSUED, AND APPROVED by the County Council this 2nd day of June, 2026.

Warrick County Council

President	Vice President
Brad Overton Member	Greg Richmond Member
Member	Member
Member	

ATTEST:

Warrick County Auditor

WARRICK COUNTY COUNCIL

RESOLUTION NO. 2026 - 05

A RESOLUTION OF THE WARRICK COUNTY COUNCIL APPROVING AN APPLICATION FOR DEDUCTION OF REAL AND PERSONAL PROPERTY TAXES
("Kaiser Aluminum Warrick, LLC")

WHEREAS, the Warrick County Council ("Council"), fiscal body of Warrick County, Indiana, pursuant to IC 6-1.1-12.1, as amended (the "Act"), declared an area of real property an Economic Revitalization Area ("ERA") for certain real and personal property improvements in its Resolution No. 2021-11 ("Preliminary Resolution"), as confirmed by its Resolution No. 2021-13 ("Confirming Resolution"), with such ERA designation currently in effect and to remain in effect up to and including September 1, 2026;

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 requested Tax Phase-In for real and personal property located in Warrick County, Indiana and more particularly described as:

> Part of Tax Parcels 87-16-07-201-003.000-001, 87-16-08-401-002.000-001, and 87-16-09-100-001.000-001, and as more particularly described in the legal description attached hereto as Exhibit A (the "Property").

WHEREAS, the Warrick County Economic Development Advisory Council ("EDAC") and the Warrick County Redevelopment Commission ("RDC"), on the 21st day of May, 2026, received and reviewed Applicant's Statement of Benefits for Real Estate Improvements and Statement of Benefits for Personal Property and also received and reviewed Applicant's Application for Phase-In of Property Tax ("Application"), and EDAC and RDC made unanimous recommendations for approval by the Council, and RDC adopted Resolution 2026-3 approving Applicant's Statement of Benefits for Real Estate Improvements and Statement of Benefits for Personal Property;

WHEREAS, Kaiser Aluminum Warrick, LLC is leasing the Property from Warrick Real Estate LLC (Kaiser Aluminum Warrick, LLC has the obligation pursuant to a Ground Lease Agreement to pay all of Kaiser Aluminum Warrick, LLC's share of real estate taxes on the Property and improvements) and intends to improve the Property over the next five (5) years by making the real estate improvements described in its Application, at an estimated cost of $37,980,000;

WHEREAS, Kaiser Aluminum Warrick, LLC will be the owner of such real estate improvements constructed on the Property, which improvements constitute "property," as defined under Indiana Code 6-1.1-12.1-1(4);

WHEREAS, Kaiser Aluminum Warrick, LLC further intends to purchase, install, and place in service new manufacturing equipment between 2026 and 2030 (as described in its equipment list contained in Exhibit A to its Application, with an estimated cost of $105,091,000), which equipment will be housed in various buildings on the Property.

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 the Statement of Benefits for Personal Property, the recommendations of EDAC and RDC, and additional information submitted pursuant to IC 6-1.1-12.1 et seq., 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, and 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 installation of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, and/or new information technology equipment; 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 installation of new manufacturing equipment, new research and development equipment, new logistical distribution equipment, and/or new information technology equipment; 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 Council has determined that the purposes of IC 6-1.1-12.1 et seq. are served by allowing the deductions for both real and personal property.

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 was previously established by this Council and shall continue to be in effect up to and including September 1, 2026.

Section 5. Deductions for the installation of personal property, as described in Applicant's Application, which takes place within this ERA shall be allowed for a period of ten (10) years beginning with increases in assessed value resulting from the personal property improvements, with the abatement schedule to be 100% in year one, 90% in year two, 80% in year three, 70% in year four, 60% in year five, 50% in year six, 40% in year seven, 30% in year eight, 20% in year nine, and 10% in year ten. Deductions for redevelopment and/or rehabilitation of real property which takes place within this ERA, as described in Applicant's Application, shall be allowed for a period of ten (10) years beginning with increases in assessed value resulting from the real property improvements, with the abatement schedule to be 100% in year one, 95% in year two, 80% in year three, 65% in year four, 50% in year five, 40% in year six, 30% in year seven, 20% in year eight, 10% in year 9, and 5% in year 10.

Section 6. This Resolution shall be in full force and effect from and after its passage.

PASSED this 2nd day of June, 2026.

Warrick County Council

President

Brad Overton
Member

Member

Member

Vice President

Greg Richmond
Member

Member

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 00 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 following bearings and distances: South 88 degrees 57 minutes 07 seconds East 111.40 feet; North 83 degrees 21 minutes 07 seconds East 122.49 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 08 seconds East 28.40 feet; thence South 68 degrees 38 minutes 57 seconds West 29.35 feet; thence South 01 degrees 14 minutes 49 seconds East 195.35 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 114.32 feet; thence South 62 degrees 11 minutes 27 seconds West 43.82 feet; thence South 32 degrees 36 minutes 33 seconds West 47.83 feet; thence South 01 degrees 38 minutes 30 seconds West 180.48 feet; thence South 01 degrees 41 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 605.70 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 24 degrees 31 minutes 51 seconds East 333.53 feet to the west line of a railroad right of way parcel currently owned by Freedom Energy, LLC, per Document 2011R-004949 ; thence South 21 degrees 02 minutes 59 seconds West along said 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 33 minutes 29 seconds East 75.24 feet; thence North 74 degrees 28 minutes 01 seconds West 529.41 feet; thence South 15 degrees 20 minutes 32 seconds West 304.39 feet; thence North 73 degrees 53 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 33 minutes 27 seconds West 15.29 feet; thence North 39 degrees 59 minutes 27 seconds West 15.11 feet; thence North 14 degrees 07 minutes 43 seconds East 91.91 feet; thence North 74 degrees 26 minutes 05 seconds West 176.43 feet; thence North 68 degrees 44 minutes 25 seconds West 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 02 minutes 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 666.49 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 West 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 174.03 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 111.25 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 1505.61 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.

WARRICK COUNTY COUNCIL

RESOLUTION NO. 2026 - 06

A PRELIMINARY RESOLUTION DECLARING AN ECONOMIC REVITALIZATION AREA FOR REAL AND PERSONAL PROPERTY TAX PHASE-IN
("Ultima Plastics, LLC")

WHEREAS, Ultima Plastics, 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 pursuant to IC 6-1.1-12.1 et seq. and has requested Tax Phase-In for real and personal property located in Warrick County, Indiana and more particularly described as:

> Lot Six (6) in North Warrick Industrial Park Section 3, as per plat thereof, recorded as Document No. 2020R-008831 in the Office of the Recorder of Warrick County, Indiana, parcel numbers 87-04-07-301-006.000-007 and 87-04-18-103-006.000-007 (the "Property").

WHEREAS, the Warrick County Economic Development Advisory Council ("EDAC") and the Warrick County Redevelopment Commission ("RDC"), on the 21st day of May, 2026, received and reviewed Applicant's Statement of Benefits for Real Estate Improvements and Statement of Benefits for Personal Property and also received and reviewed Applicant's Application for Economic Revitalization Area and Phase-In of Property Tax ("Application"), and EDAC and RDC made unanimous recommendations for approval by the Council, and RDC adopted Resolution 2026-4 approving Applicant's Statement of Benefits for Real Estate Improvements and Statement of Benefits for Personal Property;

WHEREAS, Applicant intends to improve the Property by expanding the existing shell building by an additional 100,000 square feet (making the total square footage on the Property 200,000 square feet), with an estimated cost of $15,814,000;

WHEREAS, Applicant further intends to purchase, install and place in service new manufacturing equipment (twin screw extrusion of engineered thermoplastics resins and related manufacturing equipment), all as described in Exhibit A to Applicant's Application for Economic Revitalization Area and Phase-In of Property Tax) to be housed on the Property, with an estimated cost of $1,967,300;

WHEREAS, the Property meets the criteria for designation as an Economic Revitalization Area pursuant to IC 6-1.1-12.1 et seq.

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 recommendations of EDAC and RDC (including RDC Resolution 2026-4), and additional information submitted pursuant to IC 6-1.1-12.1 et seq., 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, and 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 installation of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, and/or new information technology equipment; 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 installation of new manufacturing equipment, new research and development equipment, new logistical distribution equipment, and/or new information technology equipment; 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 et seq. 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 June 1, 2031.

Section 5. Deductions for the installation of personal property, as described in Applicant's Application, which takes place within this ERA shall be allowed for a period of nine (9) years beginning with increases in assessed value resulting from the personal property improvements, with the abatement schedule to be 100% in year one, 88% in year two, 77% in year three, 66% in year four, 55% in year five, 44% in year six, 33% in year seven, 22% in year eight, and 11% in year nine. Deductions for redevelopment and/or rehabilitation of real property which takes place within this ERA, as described in Applicant's Application, shall be allowed for a period of ten (10) years beginning with increases in assessed value (but only after the real property improvements have achieved final completion (100% complete) and are ready for occupancy) resulting from the real property improvements, with the abatement schedule to be 100% in year one, 95% in year two, 80% in year three, 65% in year four, 50% in year five, 40% in year six, 30% in year seven, 20% in year eight, 10% in year 9, and 5% in year 10.

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 June, 2026.

Warrick County Council

President

Vice President

Brad Overton

Member

Greg Richmond

Member

Member

Member

Member

ATTEST:

Warrick County Auditor

WARRICK COUNTY COUNCIL

RESOLUTION NO. 2026 - 07

A PRELIMINARY RESOLUTION DECLARING AN ECONOMIC REVITALIZATION AREA FOR PERSONAL PROPERTY TAX PHASE-IN
("ACO, Inc.")

WHEREAS, ACO, Inc. (the "Applicant") has submitted a Statement of Benefits – Personal Property, and Applicant has made application for Economic Revitalization Area designation pursuant to IC 6-1.1-12.1 et seq. and has requested Tax Phase-In for personal property located in Warrick County, Indiana and more particularly described as:

Lot Six (6) in North Warrick Industrial Park Section 3, as per plat thereof, recorded as Document No. 2020R-008831 in the Office of the Recorder of Warrick County, Indiana, parcel numbers 87-04-07-301-006.000-007 and 87-04-18-103-006.000-007 (the "Property").

WHEREAS, the Warrick County Economic Development Advisory Council ("EDAC") and the Warrick County Redevelopment Commission ("RDC"), on the 21st day of May, 2026, received and reviewed Applicant's Statement of Benefits for Personal Property and also received and reviewed Applicant's Application for Economic Revitalization Area and Phase-In of Property Tax ("Application"), and EDAC and RDC made unanimous recommendations for approval by the Council, and RDC adopted Resolution 2026-5 approving Applicant's Statement of Benefits for Personal Property;

WHEREAS, Applicant intends to purchase, install and place in service new manufacturing equipment, all as described in Exhibit A to Applicant's Application for Economic Revitalization Area and Phase-In of Property Tax) to be housed on the Property, with an estimated cost of $4,942,570;

WHEREAS, the Property meets the criteria for designation as an Economic Revitalization Area pursuant to IC 6-1.1-12.1 et seq.

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 Personal Property, the recommendations of EDAC and RDC (including RDC Resolution 2026-5), and additional information submitted pursuant to IC 6-1.1-12.1 et seq., and makes the following findings:

a. 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

b. 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, and 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 installation of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, and/or new information technology equipment; and

c. 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 installation of new manufacturing equipment, new research and development equipment, new logistical distribution equipment, and/or new information technology equipment; and

d. 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

e. 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

f. 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 et seq. are served by allowing the deductions for 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 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 June 1, 2031.

Section 5. Deductions for the installation of personal property, as described in Applicant's Application, which takes place within this ERA shall be allowed for a period of nine (9) years beginning with increases in assessed value resulting from the personal property improvements, with the abatement schedule to be 100% in year one, 88% in year two, 77% in year three, 66% in year four, 55% in year five, 44% in year six, 33% in year seven, 22% in year eight, and 11% in year nine.

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 June, 2026.

Warrick County Council

President	Vice President
Brad Overton Member	Greg Richmond Member
Kate A. Brooks Member	Member
Member	

ATTEST:

Warrick County Auditor

Additional Appropriation Ordinance/Resolution

Whereas the proper officers of Warrick County, Indiana have determined that it is now necessary to appropriate more money for the calendar year **2026** than the amount that was fixed by the Warrick County Council and finally determined in the annual budget under Indiana Code 6-1.1' and

Whereas notice was duly given to the public in accordance with IC 6-1.1-18-5(a) and IC 5-3-1-2(b) for a public hearing on a proposed additional appropriation and a public hearing was held on **June 2, 2026**, by the Warrick County Council regarding same:

Therefore, be it Ordained (Resolved) by the Warrick County Council of Warrick County, Indiana that a need now exists for an additional appropriation out of the following fund or funds named, and for the purposes specified, subject to laws governing the same:

FUND	APPROPRIATION NUMBER	ACCOUINT NAME	AMOUNT REQUESTED	AMOUNT APPROVED
Circuit Court	1000.18320.000.0232	Per Diem Petit Jury	$30,000.00	30,000
Commissioner	1000.31702.000.0068	Coroner	$15,000.00	15,000
		Total County General Fund:		$
APRA	8950.30005.000.0000	Audit	$9,373.58	9,373.58
Veteran Affairs	1000.44200.000.0012	Office Equipment	$1,100.00	1,100
Highway	1176.11320.000.9604	Assistant Engineer	$4,449.00	4,449
	1176.11340.000.9604	Engineer	$5,284.00	5,284
PSLIT	1170.36550.000.0000	Vehicle Repair	$10,936.00	10,936
	1170.36550.000.0000	Vehicle Repair	$845.00	845
	1170.11204.000.0000	Deputy Director 911	$33,800.00	33,800
	1170.11475.000.0000	Deputy Director EMA	$1,211.00	1211
	1170.11265.000.0000	Military Bonus	$13.00	13

FUND	Reduction #	DESCRIPTION	REDUCTION	
APRA	8950.31702.000.0000	Coroner	- $15,000.00	-15,000
Central Dispatch	1000.11470.000.0303	IDAACS Coordinator	- $32,383.00	-32,380

Duly adopted by the following Vote of the members of the Warrick County Council on this 2 day of June, 2026.

AYE

Brad Overton

Greg Richmond

NAY

ATTEST: Mike Dietsch - Auditor Warrick County

WARRICK COUNTY COUNCIL
RESOLUTION NO. 2026 - 08

RESOLUTION OF THE COUNTY COUNCIL OF WARRICK COUNTY, INDIANA, AUTHORIZING A TRANSFER FROM THE COUNTY'S PUBLIC SAFETY LOCAL INCOME TAX SUPPLEMENTAL DISTRIBUTION TO THE RAINY DAY FUND, SUBJECT TO RESTRICTED USE FOR PUBLIC SAFETY PURPOSES

WHEREAS, the County Council ("Council") of Warrick County, Indiana ("County") has imposed a public safety local income tax on the adjusted gross income of County taxpayers, pursuant to I.C. § 6-3.6-6, *et seq.* (referred to herein as "PSLIT"); and

WHEREAS, in accordance with I.C. § 6-3.6-9-15, the County has been informed by the Indiana Department of Local Government Finance ("DLGF"), through the 2026 Supplemental Local Income Tax Distribution Certification dated May 11, 2026, that it will receive a supplemental PSLIT distribution in 2026 in the amount of $1,942,038 (the "2026 Supplemental PSLIT"); and

WHEREAS, pursuant to I.C. § 6-3.6-9-15 and longstanding DLGF guidance, a supplemental PSLIT distribution must be used by the recipient unit for the same purposes for which Public Safety LIT revenue may be expended under I.C. § 6-3.6-2-14; and

WHEREAS, the Council previously established a Rainy Day Fund by passage and adoption of Ordinance No. 2004-01, as thereafter amended, pursuant to I.C. § 36-1-8-5.1; and

WHEREAS, the Council has determined that it will be of public utility and benefit to deposit the 2026 Supplemental PSLIT into the Rainy Day Fund for prudent reserve and cash-flow purposes, while expressly preserving the statutory public-safety use restriction on the underlying funds; and

WHEREAS, the Council further finds that the General Assembly, in I.C. § 6-3.6-9-17(c)(1)(B), has provided that local income tax money deposited into a rainy day fund under that section may not be appropriated or transferred under I.C. § 36-1-8-5.1(g) except for restricted purposes, and that the Council wishes to apply the same protective framework to the 2026 Supplemental PSLIT as a matter of sound fiscal policy and audit compliance.

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

Section 1. The Council finds and determines that the transfer of the 2026 Supplemental PSLIT into the Rainy Day Fund is permitted under Indiana law.

Section 2. The Council finds and determines that the amount being transferred conforms to the statutory limitation provided in I.C. § 36-1-8-5.1(d), namely that the amount does not exceed ten percent (10%) of the County's total annual budget for fiscal year 2026 adopted under I.C. § 6-1.1-17.

Section 3. The Council finds and determines that the transfer is not made from a debt service fund.

Section 4. Based on the findings in Sections 1, 2, and 3 above, the Warrick County Treasurer is hereby directed to transfer the 2026 Supplemental PSLIT as follows:

- $1,100,967.00 to the Rainy Day Fund (1186).

Section 5. Restricted Use. Notwithstanding the deposit of the 2026 Supplemental PSLIT into the Rainy Day Fund, the Council expressly finds and determines that the amounts so deposited retain their character as public safety local income tax revenue and shall be appropriated and expended exclusively for the public safety purposes described in I.C. § 6-3.6-2-14. No transfer of these amounts under I.C. § 36-1-8-5.1(g), and no appropriation of these amounts from the Rainy Day Fund, shall be authorized except for such public safety purposes. The County Auditor is directed to account for these amounts within the Rainy Day Fund in a manner that permits their identification, tracing, and audit verification, including through the use of a dedicated subsidiary account or ledger designation.

Section 6. 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 2 day of June, 2026.

Warrick County Council

Greg Richmond	Brad Overton
Greg Richmond	Brad Overton
Chris Whetstine	Robert Dimmett-Vice Prsident
Ron Bacon-President	Pat A. Brooks Pat Brooks
Richard Reid	

ATTEST:

Michael Dietsch, Auditor
Warrick County, Indiana

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