WARRICK COUNTY COUNCIL MEETING
REGULAR SESSION
COMMISSIONERS MEETING ROOM
107 W. Locust Street
Boonville, Indiana
August 4, 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.

Chief Deputy Barbi Shelton and Recording Secretary Kristine Georges attended and recorded the minutes.

The public could view the meeting via Warrick County Government YouTube channel at:
https://www.youtube.com/@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.

PUBLIC HEARING
ALLOCATION OF PSLIT TO QUALIFYING PROVIDERS

President Ron Bacon opened up the Public Hearing. First to speak was Ohio Township Fire Department. Present was Chief Scott Foreman. He had a handout for the Council to review. Mr. Foreman said they serve 70% of the Warrick County population in Ohio Township and they use the PSLIT wisely. He reviewed the shifts and the new Fire Ordinance passed by the County Commissioners. They have volunteers on staff as well as paid firefighters. They respond to 40% of all calls in Warrick County. Ohio Township is asking for $2,000,000.00 to continue to supply the current staff as well as add six more people. He also reviewed their specialized training. Mr. Foreman also discussed the new Fire Inspector and how that was impacting the County as well as all the specs on their runs.

Councilman Whetstine asked about what they actually needed as far as staffing. Mr. Foreman reviewed how many they have, where they need to be, and that they are really far behind based on population. But any number helps. They would like to add six currently to their paradise station.

Councilman Overton asked about their new fire territory and how much they expect to receive from that. Mr. Foreman was unsure of the numbers, but was going to find it for him.

Ohio Township Trustee Chad Bennett also spoke. He said the projected LIT numbers for Warrick County were $17,029,000.00 which is an increase from last year. He said that the $2,000,000.00 ask is off the 10% for the number, but he would at least like to have the 6%. Mr. Bennett reviewed all the numbers and projections by the State and Baker Tilly based on the County LIT and the collections for the Fire Territory. He also pointed out that the numbers always outperformed what was expected for Warrick County and discussed the supplemental distributions that they have received.

Mr. Foreman found the numbers requested by Councilman Overton. They will receive a little over $10,000,000.00 in revenues from the new fire territory in 2027 which they will start receiving in July of 2027.

Councilwoman Brooks asked about runs in conjunction with medical runs. There was a brief discussion. Councilwoman Brooks said that it looked more like the County needed more ambulances than fire fighters and if it wouldn't be cheaper. She did not discount the great job that she thinks the fire fighters do. Mr. Foreman went over those benefits to responding and the importance of having qualified people. Mr. Bennett also spoke to this as well and having that backup. They have cut numbers by taking certain facilities out of the equations. He said that the growth is very taxing on the medical and Warrick County has always had exceptional service and been able fund it well. They are trying to keep it exceptional and they, so far, have been successful.

Councilman Overton asked if this could be tabled since he was just receiving the information on the fire territory and would like the opportunity to study it. Council Administrator Krystal Powless said something must be decided tonight. If it is tabled, it is considered not passing.

Councilman Whetstine would like to see them at least get the percentage, but said he realized that there is not enough to go around for them to have the $2,000,000.00. But he wants to see them get some money. There was discussion again on the supplemental distributions.

Councilwoman Brooks reviewed all the projects that we have going on in the County and being able to fund these things. Ms. Powless said all the projects named would not come out of PSLIT.

Shortfall currently for the County will be about $1,065,000.00 with the cut in property taxes. There was then discussion on reserves and continuing to use the reserves, with the deficits, will run out. There was discussion on the numbers and percentages and what is put in the Ordinance.

President Bacon then spoke to all that the PSLIT covers and it's not just Fire Services. He also said that it is not going to stay the same. It will change again next year. They are losing money coming into the county with the new property tax cuts. Taxpayers are continuing to ask for less taxes, which he understands. The State wants the

County to collect less and they are trying to make ends meet what has been lost, but also keep an eye on what is down the road. There was continued discussion and trying to avoid raising taxes locally.

Statute says that a formal request for the PSLIT funding has to be made by the fire departments. Only Ohio Township had submitted the request this year. Mr. Bennett again asked that they just get the same that they have been getting but they could certainly use more. There was a brief discussion on the Statute and the percentages.

Councilman Dimmett had concerns for the volunteer fire departments that may not have realized or gotten the info to put in the formal request. They are not getting paid for the work they do. There was a brief discussion.

At the 6%, Ohio Township's portion would be $953,554.00. At 5%, it would be $794,628.00. Ohio Township received $775,947.00 last year.

Councilman Whetstine asked about funding all those that requested last year and if that could be done. Attorney Gonterman said that it is to the Council's discretion.

Last year's numbers (2025 for 2026) were the following:

Pigeon	$11,353.00
Ohio	$775,947.00
Skelton	$17,991.00
Yankeetown	$26,176.00
Total	$831,467.00

Councilman Chris Whetstine made a motion to keep the amounts for all the fire departments that requested for 2026 for 2027 the same. Councilman Rick Reid seconded the motion. The motion carried 4-3 with Brad Overton, Rob Dimmett, and Ron Bacon opposing.

President Ron Bacon closed the Public Hearing.

ACTION ON THE PUBLIC HEARING
ALLOCATION OF PSLIT TO QUALIFYING PROVIDERS
RESOLUTION 2026-11

President Bacon read Resolution 2026-11 read into record.

Resolution 2026-11, A Resolution of the County Council of Warrick County, Indiana Allocating a Portion of the Local Income Tax-Public Safety to Qualifying Service Providers, Pursuant to Indiana Code 6-3.6-6-8(d).

Councilman Rick Reid made a motion to approve. Councilman Chris Whetstine seconded the motion. The motion carried 7-0.

(Resolution 2026-11 is located on Page 5 through 6 of these Official Minutes)

REGULAR MEETING
TABLED ITEM
HEALTH BUSINESS
ADDITIONAL APPROPRIATION

Health	1159.21375.000.0000	VaxCare	$8,000.00
	1159.32200.000.0000	Postage	$858.00

Health Administrator April Hicks was present. There has been an increase in costs. They have a contract with Stericycle to dispose of the sharps containers. There was a brief discussion. The Postage is for the reminders they send out for immunizations. Councilman Greg Richmond made a motion to approve. Councilman Rick Reid seconded the motion. The motion carried 7-0.

APPROVAL OF MINUTES
July 7, 2026 REGULAR MEETING MINUTES

The minutes from the July 7, 2026 Regular Session Meeting were presented. Councilman Greg Richmond made the motion to approve the minutes. Councilman Rob Dimmett seconded the motion. The motion carried 7-0.

HEALTH BUSINESS
3. ADDITIONAL APPROPRIATION

Workforce Dev. Grant	8345.31400.000.0000	Contractual Services	$330,000.00

This needed to be tabled as they need to get a contract with Commissioners.

COMMISSIONER BUSINESS
4. ADDITIONAL APPROPRIATION

Commissioners	1000.31200.000.0068	Legal Services	$100,000.00
	1000.34200.000.0068	Liability Insurance	$3,500.00

County Administrator Debbie Bennett-Stearsman was present. A ledger was given to the Council on Legal Services to review. Right now, they have a $6,301.78 balance. Average has been running $18,000.00 to $21,000.00 a month. She went to $100,000.00 to get through the rest of the year. There has been an increase with all the data center meetings and bond work. All this is outside the retainer. It is still down from last year. She reviewed some of the payments going out.

Councilwoman Brooks asked about the radon still being ongoing. Ms. Bennett-Stearsman reviewed the billing for the radon and that it is not always every month. It's only billed when there's movement in the case.

There was review on the retainers and additional works. There was also discussion on bond work being paid by the bonds. Ms. Bennett-Stearsman will be taking a look at this and recapturing funds.

Councilman Overton asked that Legal Services and the Liability be taken separately.

Councilman Whetstine made a motion to approve just the Legal Services. Councilman Ron Bacon seconded the motion. Councilman Rob Dimmett said he would be more comfortable bringing that number down. The motion failed 3-3-1 with Pat Brooks, Rob Dimmett, and Rick Reid opposing and Brad Overton abstaining.

Councilman Rob Dimmett made a motion to approve $40,000.00 for the Legal Services. Councilman Greg Richmond seconded the motion. The motion carried 4-2 with Pat Brooks and Rick Reid opposing and Brad Overton abstaining.

LIABILITY INSURANCE.

Ms. Bennett-Stearsman then spoke to the Liability Insurance line item for $3,500.00. They are adding things with the jail and there will still be more to add. The amount needed currently is for the equipment through to the end of the year. Councilman Greg Richmond made a motion to approve. Councilman Brad Overton seconded the motion. The motion carried 7-0.

EMS BUSINESS
5. UPDATE

Ms. Esha Roth with EMS was present with an update. They were given a report covering January through June. She reviewed the report including programs and trainings. There were no questions.

HANDBOOK POLICY, REIMBURSEMENTS, TRANSFERS OR CORRECTIONS

President Bacon read the following into the minutes:

6A. Additional Appropriation Reimbursement			
PSLIT	1170.44300.000.0000	Motorized Equipment	$18,874.00
6B. Salary Ordinance Resignation payout handbook policy			
		Reassessment Deputy	$283.86

Councilman Greg Richmond made a motion to approve. Councilwoman Pat Brooks seconded the motion. The motion carried 7-0.

(August Appropriations is located on Page 5 of these Official Minutes)

COUNCIL BUSINESS
7. BUDGET ESTIMATES TO BE READ INTO THE MINUTES

President Bacon read the following into the record:

- 2027 Tax Cap – They do not have this. The State is still working on them.
- 2027 Library Maximum Budget Report
- 2027 Miscellaneous Revenue Report
- 2027 Estimate Maximum Levy and Mental Health Maximum
- 2027 Estimated Debt Service payment and Levies
- 2027 Estimated Cumulative Fund Maximum Rates

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

Councilman Rick Reid made a motion to accept the budget estimates. Councilman Rob Dimmett seconded the motion. The motion carried 7-0.

(Budget Paperwork is located on Pages 7 through 8 of these Official Minutes)

PARKS DEPARTMENT – ECONOMIC DEVELOPMENT BUSINESS TRANSFER

Transfer from:			
Economic Development	1112.51810.000.0000	Park Bond	$40,000.00
Transfer to:			
Economic Development	1112.44400.000.0000	Equipment	$40,000.00

Parks Department Superintendent Ben Labhart was present. They have a piece of equipment that has gone down. It is a small tractor they've had for twenty-five years and cannot be fixed. This is used daily and needs to be replaced as soon as possible. He has worked with Economic Development and Ms. Powless on getting this taken care of as this is something that can't wait for the next meeting to resolve. They will be trading in the tractor for a new one. Councilman Brad Overton made a motion to approve the transfer. Councilman Rob Dimmett seconded the motion. The motion carried 7-0.

PUBLIC COMMENT

Bobby Glenn – 5888 Cliftmeere Drive – They recently formed the South Warrick Professional Fire Fighters local union and currently have eighteen members. They are in Ohio Township. They wished to introduce themselves to the Council. Several members were present with him.

Curtis Burns – Mr. Burns wanted to clarify what was approved for the PSLIT. There was a brief discussion. He also wanted to address Ms. Brooks comments on not being Vanderburgh County and the relevancy. There was discussion on size and pay between the two counties.

Craig Minor – 8377 Angel Drive - He asked who knew about the processes of the Fire Territory going on between Chandler and Ohio Township and he asked what they had put out about that. President Bacon explained Council's positions and roles in the processes and that they wouldn't have put anything out. There was also discussion on support and separations between the County and Town units.

ADJOURNMENT

The next Warrick County Council meeting will be held on Tuesday, September 1, 2026 at 6:00 PM in the Commissioners' meeting room. Councilman Rick Reid made the motion to adjourn. Councilman Greg Richmond seconded the motion. The motion carried 7-0.

The meeting adjourned at 7:37 PM.

WARRICK COUNTY COUNCIL

Ron Bacon, President

Robert Dimmett, Vice President

Patricia Brooks

Brad Overton

Richard Reid

Greg Richmond

Chris Whetstine

ATTEST:

Michael J. Dietsch, Auditor
Warrick County, IN

Minutes Respectfully Submitted by Kristine Georges, Official Recording Secretary

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
Commissioners	1000.34200.000.0068	Legal Services	$100,000.00	40,000
	1000.34200.000.0068	Liability Insurance	$3,500.00	3500
		Total County General Fund:	**$103,500.00**	43,500
PSLIT	1170.44300.000.0000	Motorized Equipment	$18,874.00	18,874
Health	1159.21375.000.0000	VaxCare	$8,000.00	8,000
	1159.32200.000.0000	Postage	$858.00	858
Workforce Dev. Grant	8345.31400.000.0000	Contractual Services	$330,000.00	Table

Duly adopted by the following Vote of the members of the Warrick County Council on **this** 4 **day of** Aug., **2026.**

AYE	NAY
Brad Overton	Pat A. Brooks NAY TO $40,000
Matt Smith	NAY to $40,000
Greg Richmond	
Chad Lutz	
Pat A. Brooks	
Paul A Ruf	

ATTEST: Mike Dietsch BS Mike Dietsch - Auditor Warrick County

abstain Brad Overton
legal fees

WARRICK COUNTY COUNCIL RESOLUTION NO. 2026-11

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

WHEREAS, the Warrick County Council (the "Council") is the "adopting body" for Warrick County within the meaning of I.C. § 6-3.6-2-1;

WHEREAS, I.C. § 6-3.6-6-8(d) allows a township fire department, volunteer fire department, fire protection territory, or fire protection district that (1) provides fire protection or emergency medical services within the county, and (2) is operated by or serves a political subdivision (each, a "Qualifying Service Provider"), to apply to the adopting body, before July 1 of a year, for a distribution during the following calendar year of tax revenue allocated to public safety (the "LIT-Public Safety Funds");

WHEREAS, before July 1, 2026, the Council received applications from the Qualifying Service Providers identified in Section 2 below, each requesting a distribution of the LIT-Public Safety Funds during the 2027 calendar year (collectively, the "Applications"), and in the case of any volunteer fire department, the Application was submitted to the Council by the fiscal officer of the unit served by that volunteer fire department;

WHEREAS, after notice published in accordance with I.C. § 5-3-1, the Council held a public hearing on the Applications on August 4, 2026, immediately preceding its regular August meeting, at which Ohio Township — the sole applicant township that provided fire protection or emergency medical services within the county in the most recent calendar year and imposed a property tax levy for the provision of those services in the most recent calendar year — presented and explained its Application, and at which each other applicant was afforded an opportunity to present information in support of its Application;

WHEREAS, I.C. § 6-3.6-6-8(d) requires that any distribution under that subsection be based on the assessed value of real property, not including land, that is served by each Qualifying Service Provider; and

WHEREAS, the Council has reviewed the Applications and has determined to allocate a portion of the LIT-Public Safety Funds to the Qualifying Service Providers as set forth below.

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

Section 1. Findings. The Council has reviewed each Application and finds that each applicant identified in Section 2 below is a Qualifying Service Provider within the meaning of I.C. § 6-3.6-6-8(d), and that the allocations set forth in Section 2 are based on the assessed value of real property, not including land, that is served by each such Qualifying Service Provider.

Section 2. Allocation. From the amount of the certified distribution allocated to public safety purposes, and after making the allocations required under I.C. § 6-3.6-11, the LIT-Public Safety Funds shall be distributed during the 2027 calendar year to the following Qualifying Service Providers, each of which serves the service area and is allocated the amount specified below:

Qualifying Service Provider	Allocation
Pigeon Township Fire Department	$ 11,353
Skelton Township Fire Department	$ 17,991
Anderson Township Fire Department	$ 26,176
Ohio Township Fire Department	$ 775,947
TOTAL	$ 831,467

Section 3. Statutory Maximum. The aggregate amount allocated under Section 2 shall not exceed one hundred percent (100%) of the revenue collected from that portion of the tax rate imposed for allocations for public safety purposes that does not exceed a rate of five one-hundredths of one percent (0.05%), as required by I.C. § 6-3.6-6-8(d).

Section 4. Pro Rata Reduction. If the LIT-Public Safety Funds actually received by the County and available for distribution during the 2027 calendar year are less than the aggregate amount allocated under Section 2, then the allocation to each Qualifying Service Provider shall be reduced pro rata, in proportion to the amount allocated to that Qualifying Service Provider under Section 2. Nothing in this Resolution shall obligate the County or the Council to distribute any amount in excess of the LIT-Public Safety Funds actually received.

Section 5. Priority of Distribution. The amounts distributed under this Resolution shall be distributed before the remainder of the LIT-Public Safety Funds is allocated under I.C. § 6-3.6-6-8(b).

Section 6. Term; Annual Reapplication. The amounts of tax revenue approved by this Resolution are for the 2027 calendar year only. Each Qualifying Service Provider must reapply

to the Council before July 1 of each subsequent year in order to receive any distribution of LIT-Public Safety Funds under I.C. § 6-3.6-6-8(d) in the following calendar year.

Section 7. Filing. A copy of this Resolution shall be provided to the County Auditor and to the Department of Local Government Finance not more than fifteen (15) days after its adoption. This Resolution applies to distributions in the 2027 calendar year only if a copy is timely provided as required by this Section.

Section 8. Effective Date. This Resolution shall be in full force and effect from and after its passage.

PASSED and ADOPTED this 4 day of August, 2026, by a vote of 7 ayes and 0 nays.

Warrick County Council

Greg Richmond

Brad Overton

Chris Whetstine

Robert Dimmett

Ron Bacon

Richard Reid

Pat Brooks

ATTEST:

Michael Dietsch, Auditor
Warrick County, Indiana

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

2. Pay 2027 Estimated Maximum Budget to Remain Non-Binding - Libraries

Pursuant to Ind. Code § 6-1.1-17-20.3, library boards may adopt budgets and levies for libraries so long as the proposed budget increases by **less than the maximum allowable percentage** permitted by law. As amended by HEA 1406, a public library becomes subject to binding review if its proposed budget for the upcoming year increases by **an amount equal to or greater** than the percentage calculated as follows:

- The Maximum Levy Growth Quotient (MLGQ), rounded to the nearest thousandth (0.001);
- Minus one (1);
- Multiplied by five-tenths (0.5)

The calculation below estimates the maximum allowable non-binding review budget, which **excludes non-DLGF certified funds such as Gift and Casino/Riverboat funds**.

Library boards intending to adopt their own budgets and levies must verify that the adopted budget remains below this calculated maximum. A budget adopted above the permitted threshold is invalid and will result in the continuation of the library's prior-year certified budget.

Proposed budgets that exceed the calculated maximum may still be valid, but only if the budget is adopted by the library's appropriate fiscal body pursuant to Ind. Code § 6-1.1-17-20.3.

This worksheet is for informational purposes only and is not a final calculation.

Step 1: Select Unit of Government

In the fields below, select the county first and then the name of the unit of government.
If you are having trouble, please make sure you have clicked "Enable Editing" at the top of this page.

County	87 - WARRICK COUNTY
Unit Name	8750235-NEWBURGH CHANDLER PUBLIC LIBRARY

— Click here and then click on the downward arrow to select your county. Repeat this to select your unit.

Step 2: Calculate 2027 Maximum Budget to Remain Non-Binding

In the section below, review the calculation to determine the maximum non-binding review budget for the library, as outlined by Ind. Code § 6-1.1-17-20.3(a)(2).

Calculation

2026 Total Certified Budget	$	3,793,341
Times (x) Half Maximum Levy Growth Quotient		1.03
2026 Certified Budget Times (x) Maximum Levy Growth Quotient (Non-Binding Budgets to Remain Under)	$	3,907,141.23
2027 Maximum Budget to Remain Non-Binding	$	3,907,141

Step 3: Enter Proposed 2026 Budget Estimates by Fund

In the section below, enter the proposed 2027 Budget — by fund — in the highlighted column. If a new fund is needed, it can be added by clicking on "Click here to add a new fund."

Fund Name	2026 Certified Budget	2027 Proposed Budget
0283-L/R PAYMENT	$ 676,935	
0061-RAINY DAY	$ 88,416	
0101-GENERAL	$ 3,027,990	
Click here to add a new fund.		
Total Budgets	$ 3,793,341	$ -
Maximum Budget to Remain Non-Binding	$ 3,907,141	$ 3,907,141

The 2027 proposed budget can be adopted by the library board.

The 2027 proposed budget can be increased to $3,907,141.00 and remain non-binding.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Pay 2027 Estimated Maximum Budget to Remain Non-Binding - Libraries

Pursuant to Ind. Code § 6-1.1-17-20.3, library boards may adopt budgets and levies for libraries so long as the proposed budget increases by **less than the maximum allowable percentage** permitted by law. As amended by HEA 1406, a public library becomes subject to binding review if its proposed budget for the upcoming year increases by **an amount equal to or greater** than the percentage calculated as follows:

- The Maximum Levy Growth Quotient (MLGQ), rounded to the nearest thousandth (0.001);
- Minus one (1);
- Multiplied by five-tenths (0.5)

The calculation below estimates the maximum allowable non-binding review budget, which **excludes non-DLGF certified funds such as Gift and Casino/Riverboat funds**.

Library boards intending to adopt their own budgets and levies must verify that the adopted budget remains below this calculated maximum. A budget adopted above the permitted threshold is invalid and will result in the continuation of the library's prior-year certified budget.

Proposed budgets that exceed the calculated maximum may still be valid, but only if the budget is adopted by the library's appropriate fiscal body pursuant to Ind. Code § 6-1.1-17-20.3.

This worksheet is for informational purposes only and is not a final calculation.

Step 1: Select Unit of Government

In the fields below, select the county first and then the name of the unit of government.
If you are having trouble, please make sure you have clicked "Enable Editing" at the top of this page.

County	87 - WARRICK COUNTY
Unit Name	8750236-BOONVILLE-WARRICK COUNTY PUBLIC LIBRARY

— Click here and then click on the downward arrow to select your county. Repeat this to select your unit.

Step 2: Calculate 2027 Maximum Budget to Remain Non-Binding

In the section below, review the calculation to determine the maximum non-binding review budget for the library, as outlined by Ind. Code § 6-1.1-17-20.3(a)(2).

Calculation

2026 Total Certified Budget	$	1,610,960
Times (x) Half Maximum Levy Growth Quotient		1.03
2026 Certified Budget Times (x) Maximum Levy Growth Quotient (Non-Binding Budgets to Remain Under)	$	1,659,288.80
2027 Maximum Budget to Remain Non-Binding	$	1,659,288

Step 3: Enter Proposed 2026 Budget Estimates by Fund

In the section below, enter the proposed 2027 Budget — by fund — in the highlighted column. If a new fund is needed, it can be added by clicking on "Click here to add a new fund."

Fund Name	2026 Certified Budget	2027 Proposed Budget
0101-GENERAL	$ 1,610,960	
Click here to add a new fund.		
Total Budgets	$ 1,610,960	$ -
Maximum Budget to Remain Non-Binding	$ 1,659,288	$ 1,659,288

The 2027 proposed budget can be adopted by the library board.

The 2027 proposed budget can be increased to $1,659,288.00 and remain non-binding.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

3. **Pay 2027 Estimated Miscellaneous Revenue Estimates**

Introduction

This worksheet is being provided by the Department as a tool to assist units with estimating certain revenues for July 1 through December 31, 2026 and from January 1 through December 31, 2027. Non-property tax revenue estimates will need to be entered in Gateway's Budget Application on Form 2: Non-Property Tax Revenue Estimates.

Selected Unit of Government

In the fields below, select your county first and then the name of your unit of government.
If you are having trouble, please make sure you have clicked "Enable Editing" at the top of this page.

County	87 - Warrick County	*<-- Click here and then click on the downward arrow to select your county. Repeat this to select your unit.*
Unit Name	Warrick County	

License Excise Tax, Commerical Vehicle Excise Tax, and Financial Institutions Tax Summary

The table below presents the unit level DLGF revenue estimates for each fund in a similar format as the Form 2: Non-Property Tax Revenue Estimates. The figures contained in this report are estimates only and are subject to change. Units may use locally calculated estimates instead of the values below. While the allocation of the revenues below will default to the "0101 - General" fund ("1300 - Operations" fund for Schools) in the Budgets 2.0 application, civil units have flexibility on how this revenue is deposited due to HEA 1392.

Revenue	July 1 - Dec 31 2026	Jan 1 - Dec 31 2027	See Note # Below
R135 - Commercial Vehicle Excise Tax	27,913	55,826	7
R114 - Vehicle/Aircraft Excise Tax Distribution	*See Table Below*	1,746,980	5
R112 - Financial Institution Tax Distribution	20,239	38,433	3

Revenue Estimate Summary

The table below presents the fund level DLGF revenue estimates for each fund in a similar format as the Form 2: Miscellaneous Revenue Estimates. The figures contained in this report are estimates only and are subject to change. Units may use locally calculated estimates instead of the values below.

Fund	Revenue	July 1 - Dec 31 2026	Jan 1 - Dec 31 2027	See Note # Below
0061 - RAINY DAY	R114 - Vehicle/Aircraft Excise Tax Distribution	-	*See Table Above*	5
0101 - GENERAL	R114 - Vehicle/Aircraft Excise Tax Distribution	826,310	*See Table Above*	5
0102 - ELECTION/REGIST	R114 - Vehicle/Aircraft Excise Tax Distribution	7,865	*See Table Above*	5
0124 - 2015 REASSESS	R114 - Vehicle/Aircraft Excise Tax Distribution	20,450	*See Table Above*	5
0183 - BOND #3	R114 - Vehicle/Aircraft Excise Tax Distribution	17,978	*See Table Above*	5
0702 - HIGHWAY	R114 - Vehicle/Aircraft Excise Tax Distribution	-	*See Table Above*	5
0702 - HIGHWAY	R116 - Motor Vehicle Highway Distribution	2,306,045	4,612,090	6
0702 - HIGHWAY	R113 - Local Road and Street Distribution	648,862	1,297,723	4
0706 - LR &S	R114 - Vehicle/Aircraft Excise Tax Distribution	-	*See Table Above*	5
0790 - CML BRIDGE	R114 - Vehicle/Aircraft Excise Tax Distribution	17,528	*See Table Above*	5
0801 - HEALTH	R114 - Vehicle/Aircraft Excise Tax Distribution	23,394	*See Table Above*	5
0991 - CML DRAINAGE	R114 - Vehicle/Aircraft Excise Tax Distribution	10,677	*See Table Above*	5
1301 - PARK & REC	R114 - Vehicle/Aircraft Excise Tax Distribution	19,102	*See Table Above*	5
1381 - PARK BOND #2	R114 - Vehicle/Aircraft Excise Tax Distribution	3,146	*See Table Above*	5
2391 - CCD	R114 - Vehicle/Aircraft Excise Tax Distribution	40,900	*See Table Above*	5
2430 - REDEV-GEN	R114 - Vehicle/Aircraft Excise Tax Distribution	225	*See Table Above*	5

Revenue Estimate Notes

Note #	Revenue	
1)	R111 - Cigarette Tax - General Fund	Distribution to counties, cities, and towns only. Estimates based on the lesser of the average of (A) the previous 36 months or (B) the previous 12 months, multiplied by 1 period for column A or 2 periods for column B.
2)	R111 - Cigarette Tax - CCI Fund	Distribution to cities and towns only. Estimates based on the lesser of the average of (A) the previous 36 months or (B) the previous 12 months, multiplied by 1 period for column A or 2 periods for column B.
3)	R112 - Financial Institutions Tax	The June FIT Amount was obtained from the Comptroller's office. The December estimate will be calculated as the June settlemen times the calculated "FIT Factor". This Factor is calculated by dividing the upcoming fiscal year's statewide FIT total for distribution by current total. Because FIT is distributed on a fiscal year, the June settlement for the upcoming year will be calculated as the same a the current year December estimate. The upcoming year December estimate will be calculated as 90% of the estimated upcoming June amount. Example with an 80% FIT Factor: • Actual June FIT = 100 • Estimated December = (100*80%) = $80 • Estimated upcoming year amount = $80 * ($80*90%) = $152 Actual distribution amounts available through the State Comptroller's Office: https://www.in.gov/comptroller/departments/financial-institutions-tax/ HEA 1392 removes the detailed fund level allocation and introduces flexibility on where civil may deposite this revenue. Budgets 2.0's "Form 2 Setup Page" will default this revenue to the General fund, however, civil units may allocate the revenue in a different manner than this. If there are any questions from an audit perspective, please reach out to the Indiana State Board of Accounts. Generally, schools will deposit this revenue in the Operations fund. The calculated FIT Factor used is 1.06.
4)	R113 - Local Road and Street	Distribution to counties, cities, and towns only. Estimates based on the lesser of the average of (A) the previous 36 months or (B) the previous 12 months, multiplied by 6 periods for column A or 12 periods for column B.
5)	R114 - License Excise Tax	If the June Form 22's were submitted by the county auditor by the time this workbook was released, the June excise estimate will be calculated as the June Excise amount times an Excise Factor. The Excise Factor is calculated as the lowest calculated December Excise as a percent of June Excise percentage over the last 3 years, minus 5 percent. The upcoming year's Excise amount is estimated as: (June Excise plus December excise) * 90%. Otherwise, estimates are based on lesser of the average of (A) previous 36 months or (B) previous 12 months multiplied by 1 period for Column A or 2 periods for Column B. HEA 1392 removes the detailed fund level allocation and introduces flexibility on where civil may deposite this revenue. Budgets 2.0's "Form 2 Setup Page" will default this revenue to the General fund, however, civil units may allocate the revenue in a different manner than this. If there are any questions from an audit perspective, please reach out to the Indiana State Board of Accounts. Generally, schools will deposit this revenue in the Operations fund.
6)	R116 - Motor Vehicle Highway	Distribution to counties, cities, and towns only. Estimates based on the lesser of the average of (A) the previous 36 months or (B) the previous 12 months, multiplied by 6 periods for column A or 12 periods for column B.
7)	R135 - Commercial Vehicle Excise Tax	The June CVET Amount was obtained from the Comptroller's office. The December estimate will be calculated as the same value as the June amount. The budget year estimate will be calculated as twice the total from the June Settlement. Actual distribution amounts available through the State Comptroller's Office: https://www.in.gov/comptroller/departments/commercial-vehicle-excise-tax-cvet-report/ HEA 1392 removes the detailed fund level allocation and introduces flexibility on where civil units may deposit this revenue. Budgets 2.0's "Form 2 Setup Page" will default this revenue to the General fund, however, civil units may allocate the revenue in a different manner than this. If there are any questions from an audit perspective, please reach out to the Indiana State Board of Accounts. Generally, schools will deposit this revenue in the Operations fund.
8)	R136 - ABC Gallonage	Distribution to cities and towns only. Estimates based on the lesser of the average of (A) the previous 36 months or (B) the previous 12 months, multiplied by 2 periods for column A or 4 periods for column B.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

4. **Budget Year 2027 - Calculation of Estimated Maximum Levy**

Note: to edit this form, please make sure you have clicked "Enable Editing" at the top of this page.

Step 1: Select Unit of Government

In the fields below, please select the following in sequential order: (a) County, (b) Unit Name, and (c) Maximum Levy Type.

(a) County	87 - Warrick	<-- Click here
(b) Unit Name	8710000 - Warrick County	<-- Click here
(c) Maximum Levy Type	UT - Civil	<-- Click here

Step 2: Data Entry & Review of 2027 Estimated Maximum Levy Calculation

The section below details the multi-step process in which the 2027 Estimated Maximum Levy is calculated.
The calculation operates on the estimates of several variables, each of which is highlighted in blue.
These values can be overridden directly via manual data entry; doing so will update the calculation accordingly.

	Default Amount	Estimates	
2026 Maximum Levy		20,154,015	
Plus: 2026 Permanent Appeal Amounts		-	
2026 Maximum Levy for Growth Quotient		20,154,015	
Times: Maximum Levy Growth Quotient (1)		1.0600	
2027 Initial Maximum Levy		21,363,256	
Plus: Potential Appeals as Reported by Unit	-		<-- Data Entry
2027 Estimated Maximum Levy Prior to Allowable Adjustments		**21,363,256**	
Plus: Estimated Cumulative Capital Development Adjustment (2)**	0	0	<-- Data Entry
Plus: Estimated Mental Health Adjustment (3)***	613,083	615,083	<-- Data Entry
Plus: Estimated Developmental Disabilities Adjustment (4)****	1,540,152		<-- Data Entry
2027 Estimated Maximum Levy		**21,978,339**	

Appendix

(1) The Maximum Levy Growth Quotient (MLGQ) for Budget Year 2027 is 1.06. For civil taxing units in counties that continue to raise revenue through a local income tax rather than property taxes, the MLGQ is 1.00.
(2) The Cumulative Capital Development (CCD) levy adjustment is applicable to counties and municipalities only.
(3) The Mental Health levy adjustment is applicable to counties only.
(4) The Developmental Disability levy adjustment is applicable to counties only.

** Estimated Cumulative Capital Development Adjustment: the default amount is calculated by multiplying the rate cap (per $100 of taxable assessed value) by the prior year certified net assessed value.

*** Estimated Mental Health Adjustment: the default amount is the maximum adjustment amount permissible under Ind. Code 6-1.1-18.5-10. See below for actual historical adjustment information:

2024	2025	2026
569,696	591,990	615,083

**** Estimated Developmental Disability Adjustment: the default amount is the maximum adjustment amount permissible under Ind. Code 6-1.1-18.5-10. See below for actual historical adjustment information.

2024	2025	2026
20,000	20,000	20,000

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

5 **Estimated Debt Service Payments and Levies for Budget Year 2027**

Step 1: Select Your County:
87 - Warrick County <- *Click here and then click on the downward arrow to select your county.*
If you are having trouble editing this workbook, please make sure you have clicked "Enable Editing" at the top of this page.

Step 2: Select Your Unit of Government:
Warrick County

Step 3: Select Your Debt Service Fund:
1381 - PARK BOND #2

Debt Name	Pre-Line 5 *2026 June to December*	Line 5 *2026 July to December*	Line 15 *2027 January to December*	Line 18A *2028 January to June*	Line 18B *2028 July to December*	Operating Balance Percent Cap	Line 18 Maximum Operating Balance
Total	78,431	76,931	158,712	77,131	80,481		77,131
Anticipated Debt Service	0	0	0	0	0	50%	0
Park and Recreation District Bonds, Series 2019 (Taxable)	77,931	76,431	158,212	76,631	79,981	50%	76,631
Fees	500	500	500	500	500	50%	500

The figures contained above are estimates only. The actual values will be computed during the Department's budget review. Taxing units are legally obligated to fulfill their debt obligations, regardless of these estimates or the Department's levy certification.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

6 **Pay 2027 Maximum Rates for Rate Controlled Funds**

Select Your Unit of Government
In the fields below, select your county first and then the name of your unit of government.
If you are having trouble, please make sure you have clicked "Enable Editing" at the top of this page.

County	87-Warrick County	<- *Click here and then click on the downward arrow to select your county.*
Unit Name	8710000-Warrick County	<- *Click here and then click on the downward arrow to select your unit.*

Fund Name	Maximum Statutory Rate	2026 Certified Rate	How this will this information be applied to 2027?
0790-Cumulative Bridge	0.1000	0.0078	Unit will be held to the lessor of the adopted rate or 0.0078 for 2027
0991-Cumulative Drainage	0.0500	0.0056	Unit will be held to the lessor of the adopted rate or 0.0056 for 2027
2391-Cumulative Capital Development	0.0333	0.0182	Unit will be held to the lessor of the adopted rate or 0.0182 for 2027