

Randolph County Commissioners/Council Joint Meeting

May 19, 2025

The Randolph County Commissioners and Council met in a joint meeting at 6:00 PM in the Commissioners and Council Room in the Courthouse with the following members present: Commissioner Board President Gary Friend, Tom Kerns and Missy Williams. Council Board President David Lenkensdofer, Beverly Fields, Mike Stine, Todd Holaday, Greg Cheesman, Scott Fisher and Larry Preston. Also present was Randolph County Auditor Laura Martin, Sheriff Art Moystner and County Attorney Meeks Cockerill.

Pledge of Allegiance

Gary said the first bit of order is Mr. Jason Semler, bonding the jail project and other things with Senate Bill One, if you're an expert yet.

Jason Semler – Bonding of the jail project

TIF pros and cons of extending

Randolph County Financial Plan/Legislative impact

PTRC

Jason Semler said well, I think we're all trying to get there. It may take a few years.

Gary said we don't have a few years Jason. That mean we're going to learn on the run?

Jason Semler said what's that?

Gary said we're going to learn on the run?

Jason Semler said well, I'm hoping there'll be some changes over time. We put together power points, just kind of summarizing some of the highlights of what I think the impacts will be as we're trying to project revenues.

Gary said are you going to be discussing whether our 2.9 or our 3 percent is going to be, have to reduce to 2.9?

Jason Semler said yes, I'm talking about the LIT. I don't have any specifics.

Gary said I think Dave and I have the exact questions, don't we?

David said we do. We're already 3.0.

Jason Semler said so, just kind of talk about this is. Everyone's still trying to interpret it, go through it and get understanding on some of the specifics. But we can definitely understand some of the high level impact that I think it's going to have on the county, specifically, the tax base, the tax rates, the circuit breaker losses. And I've kind of shown here kind of how all those corollate with one another, because I think that's important to understand how they do inner-relate because that's what I think is going to impact potentially how much revenue that we have for your budget, which is going to impact how much more additional LIT that we might have to raise or reduce going forward. Again, it's just kind of all related. I'll kind of get into that. But if you have any questions, feel free to ask. Can't guarantee I'll know the answers. But I'll definitely try to research them. And there I can tell you there are some things that they're still subject to interpretation. If you'd talk to different councils, they're still trying to get an understanding on what they are going to interpret and a lot of it's going to be waiting until the DLGF comes with their interpretation. And right now, they're still trying to let the dust settle and internalize it themselves. But I wanted to hit some of the highlights and again if you have any questions, feel free. I'd be happy to stop and answer them during any of these slides. As you know, as the governor, one of the main goals was try to reduce property taxes for the taxpayers in Indiana. And he did that through a number of different ways. So, on page 2 is the kind of the looking at the homesteads, 1% cap, those are the 1% caps, the homes. As you know, when you look at your homes and you probably just got your form 11s herein the last couple of weeks, what your assessed value is for 2026, you saw that gross assess value. So, that's what they're saying that your house is assessed at. But, as you know, that's not necessarily what you pay taxes on. There's typically homestead deductions, standard deductions that you subtract from that number to come up with your, the net assessed value that you actually pay property taxes on. So, in 2025, the standard deduction is \$48,000.00. Let's say you had a \$100,000.00 house, assessed value house, you subtract that \$48,000.00 and then you subtract out another 37% from that. So, a \$100,000.00 house, you're only paying taxes on about \$32,000.00 of assessed value. As you can see in 2026, they're starting to reduce the standard reduction. It's going to be phased out, but the supplemental homestead deduction, that's going to be increased. So, by the end of 2031, you're going to be paying about 34% of the assessed value of your house. So, it's going to reduce the amount that you'll be paying taxes on. Not only that, but after you calculate your property taxes, after you calculate your cap, so, like a \$100,000.00 house, the most you're going to pay the \$1,000.00 in property taxes. State is going to give you another credit on top of that that is either the lesser of \$300.00 or 10% of your property tax bill. So, a \$100,000.00 property tax bill, you're going to get \$100.00 off. You'll only pay \$900.00. Great for the taxpayer. That's just \$100.00 less that we're going to get help from the budget.

Gary said so, if you have a \$100,000.00 house to start with, and you're going to only pay taxes on 32,000, and then you're going to take another 300, or either take 37 ½% off the 32,000.

Jason Semler said no, the 32 already had the 37,000 already off of it.

Gary said okay, so in 2026.

Jason Semler said I'll show you an example here.

Gary said okay.

Jason Semler said that kind of goes through to the math. And then also, there're some additional credits, 65 and older, and disabled homeowners get an additional 150 or \$125.00 credit. So, then on page 3, it's kind of looking at the assessed value of a house. So, for, this is an average house on Zillow is about \$240,000.00. So, if you take that, in the state of Indiana, so, in 2025, that \$240,000.00 assessed value house, you take out \$48,000.00 for the standard deduction this year, you take out 72,000 for the supplemental, so they'd be paying taxes on a \$120,000.00 of assessed value. In 2026, you can see they're still getting a \$48,000.00 reduction and standard reduction, but that supplemental again, increases from the 37 ½ to the 40%. So, now they're only paying taxes on a house with assessment of 115,000. And you can see the net assessed value gradually decreases over the years until 2031 when it's fully faded in, that same house, now you're only paying taxes on \$80,000.00.

Gary said and then if you're over 65, you can take a \$150.00?

Jason Semler said yeah, after, if you're over 65, after you've all your property taxes, you get another hundred and fifty.

Beverly said that's if you qualify for the over 65, correct?

Jason Semler said yeah.

Gary said I think everybody does, don't they?

Laura said no, look down here. For a single filer it's 60,000, for joint, it's 70,000. You can't make more than that on your income tax.

Gary said okay, got it.

Jason Semler said and actually, it's much more complicated than this. There's, there're levels. I over simplified it.

Gary said okay.

Meeks said how do they know if they make over 70,000?

Laura said it comes to the auditor for that and you have to show your tax return.

Missy said is that a couple?

Laura said 70,000 for a couple.

Jason Semler said what key is on page 3 is, that concerns me for the municipalities is this is just one house. Assessment is going from \$120,000.00 of assessed value to \$80,000.00. That's deteriorating your tax base.

Gary said oh, sure. How do you deal with small towns? Like, a small town in Randolph County, 50% of the people that live in it don't pay taxes now, you know, push that up to 70%?

Jason Semler said well, and it gets worse.

Gary said how are you going to survive?

Jason Semler said on page 4, that was helping to reduce the property taxes for the 1%. Page 4 also says there's going to be a property tax reduction for all those in the 2%. So, rental property, assisted living, agricultural, they're also now going to get standard deductions. Until now, whatever their assessed value was, that's what they paid taxes on. But now, they're going to start seeing substantial, you know, next year they're going to see a 6% reduction in their assessed value that they pay taxes on. As you can see, that gradually increases until 2031, you know, 34% of their assessment is going to be basically, deducted. So, again, that's really going to eat into your tax base, which, you know, we work for the city of Winchester, as you know, but a lot of the cities that have a lot of rental property, I mean it's really going to hurt a lot of the cities in the state.

Greg said are those percentage increases on top of what's on page 3?

Jason Semler said yes, that one, on page three is the 1%. This is the 2%. So, they're getting tax breaks for everyone. And then the agricultural land, they're also changing that formula.

Gary said was that derived to try and drive rent down?

Jason Semler said I think just reducing property taxes.

Gary said all of them.

Jason Semler said I think they all have some lobbyists involved in, because I think the apartments were, the apartments have been lobbying for the last couple of years really hard to reduce their property taxes. And that's definitely going to reduce their property taxes. But, another, the sentence down at the bottom, I think really impact Randolph County is the change in the formula for agricultural land. And from what we're hearing, that change in the formula is going to decrease the assessment per acre for farm land, which again, is just going to eat away at your tax base. And then the last taxpayer.

Missy said do you think that's going to be the biggest hit for counties like Randolph County?

Jason Semler said probably, yeah. And that's what makes it so difficult, because every county is going to be different because of its, how it's made of its tax base. I mean I know there's, I'm getting talked about personal property, but there's a county up in northern Indiana who's, a large part of its tax base is personal property, and I think over time, it's going to be hit really hard.

Missy said 30%?

Jason Semler said yep.

Gary said didn't the legislator 6 years ago have Senate Bill 1000 knocked agriculture land down, so that every time it gets a certain height, they just knock it down again?

Jason Semler said yeah.

Larry said 15, 20 years ago, it wasn't assessed like it is now, as far as the value on agriculture.

Jason Semler said so on, for the commercial companies, the two things, one the diminish exemption. You know, right now, if you're a company, you have \$80,000.00 in equipment, you don't have to pay taxes, you're exempt from that. The original bill had if you had a million dollars or less for 2026, you didn't have to pay any taxes. They changed that back to 80,000, but in 2027, if you have 2 million dollars or less in equipment, you don't pay any taxes. So, that's going to, that's probably going to hit a lot of companies.

Scott said it's going to hit Randolph County. I mean all the farmers on the equipment stuff.

Gary said this 2 million is not a deduction. They start at 2 million and 1. It's just, you have to be at 2?

Jason Semler said no, it's if you're under 2.

Gary said if you're under 2?

Jason Semler said uh huh.

Gary said if you're over 2.

Jason Semler said then you have to pay like you normally do.

Gary said all the way up to the 2?

Jason Semler said no. If you're under 2, you don't pay anything. But if you're 2 million 1, then you have to start paying.

Gary said oh, on 2 million 1.

Jason Semler said right.

Gary said yeah, you don't get, first 2 million are free?

Laura said no you don't. That's not what I heard. If you're at 2 million and 1, you have to pay on the whole 2 million and 1.

Scott said pay on 2 million?

Laura said that's what I was told.

Gary said that's going to take auditors to prove that.

Jason Semler said that's going to be, I mean, probably most of your companies. A lot of your companies fall within that 2 million.

Meeks said well, like McDonalds, right, they probably own 2 million dollars' worth of equipment. So, they're not going to pay any tax while Walmart, I mean, they're going to raise the income tax on the workers. So, really, it's a broad tax hike, right?

Jason Semler said well, and that's what, in some ways, you could say you're shifting, you know, you could be shifting taxes from commercial to homeowners, but then I'll say and this is part of the goal, and has been for a couple years, sifting from property taxes to income taxes.

Tom Kerns said how will the zero percent floor affect?

Jason Semler said well, the 30% floor, right now, if you're a manufacturing company and you do pay personal property taxes, you know, your property appreciates. And it depends upon how the life of the equipment, how quickly and how low it depreciates. In depreciate anywhere from 15 to 5%. But for property taxes in Indiana, you depreciate your equipment and then you look at all your equipment, what's 30% of cost. And you pay the greater of the two. And that's why they call it 30% floor because you pay at least 30% of your cost. Now equipment that's being installed this year beginning January 2025, they will no longer have to follow that 30% floor calculation. So, it can now depreciate between, you know, 15 to 5% depending on the life of the equipment. So, now for companies are in TIF areas, they can't qualify for that.

Meeks said so how does that affect the wind farms. I mean, they're going to be over 2 million dollars, right?

Jason Semler said yep. Is it a wind farm that you already have an EDA agreement with?

Meeks said no, let's say a new one, a brand new comes in this year and says hey, let's do a project.

Jason Semler said I've talked to a number of, a couple of wind farms, solar farms, and I've also talked to Mary Soladay's company to get a feel from what their clients are telling them, and they said technically, they could depreciate to zero. Now usually, they'll still assess it based upon the salvage value. So, whatever they think the salvage value of the solar farm will be after it's life expectancy, they're saying they're internally using 5% of costs as an estimate. But technically, it could be zero left to salvage value.

Meeks said so, when we do these projects, they're going to be.

Jason Semler said well with your projects.

Meeks said a new project.

Jason Semler said yeah, but with your EDA payments now, if you remember, we have language in there that says if the law changes and the 30% floor is eliminated, they still have to make a pilot payment, assuming it was there, and we did that for this very reason.

Meeks said for the 10 years, but in year 11.

Jason Semler said that's what I was thinking on the way here. I think it's for the entire EDA.

Meeks said I'd have to re-look at that.

Jason Semler said that's one question I just had on the way here. So, the other thing is that in the EDA payments, we often times say you have a minimum assessment, they have to pay taxes on. So, those are the two things that we have in there to protect the county.

Tom Kerns said that was my biggest question was after the 10 years are up, what taxes are we going to be collecting from the renewables.

Meeks said I think they can go under 30. I don't know. We'd have to look at it.

Jason Semler said I can't remember on that, how long the EDA agreement lasts.

Tom Kerns said it's 10 years.

Gary said all of them are.

Jason Semler said well I know the abatement is 10 year, but I don't know about the EDA.

Todd said I think it's for the life of the equipment is 20.

Jason Semler said 20 years. I mean, I think most of the leases are like for 20, 25.

Meeks said some of them are 35.

Todd Holaday said that doesn't necessarily mean that's the depreciable life of the equipment, right? The equipment is based off of a schedule.

Meeks said farm equipment is 7 years.

Todd Holaday said right. Seems like 5 to 9 years is what equipment is.

Meeks said well, a single purpose hog facility like that, that's 10 years.

Jason Semler said now solar farms might be a little different because they're so expensive, but if you think of just a normal manufacturing company that has old equipment that's on the 30% life, what this is going to do is it's going to encourage them to buy new equipment sooner so it doesn't qualify for 30%.

Missy said most of them aren't buying anymore anyway, they're leasing, so, how does that work into it? If they're leasing do they have to pay anything on anything?

Todd Holaday said I'm just wondering at the end of 10 years, what is even left to depreciate, because the equipment, well all these agreements are 10-year agreements, right? So, by the time you're filling out property tax return, how value is even left on the schedule. You're probably already at the 30%.

Jason Semler said oh yeah, I mean, they're usually hitting the 30% by year 3 or 4. I would check to see how long the, I know the abatements are 10 years, but I would check to see if the EDA isn't the life of the farms.

Gary said how does a business figure the aggregate. Let's say somebody owns McDonalds in Union City and there's a McDonalds in Winchester, is their business personal property per location?

Jason Semler said I believe it is isn't it, Laura? Don't they file separate 103 forms?

Laura said yeah, I think so. Yes, they do.

Gary said how would windfarms? If a windfarm is setting on a piece of parcel that's all by itself, do they take the other wind farms and total up?

Meeks said they have, if you look at it, like Solar Park IV, Solar Park III.

Laura said right.

Gary said so all those come together.

Meeks said I believe they're different LLCs.

Laura said I think they're separate.

Meeks said they're different LLCs.

Laura said they're each separate.

Jason Semler said I mean if they have different parcels, if it's one farm, they have different parcels, but they file under one company.

Gary said I guess the question I was trying to get to is if you've got 50 solar farms, or wind farms up, windmills, could they make all 50 of them independent LLCs and then just go to the deminis right of the bat?

Jason Semler said I guess legally they could, but that's not how they are typically structured.

Meeks said I think it's probably joint ownership, the state's going to have to work that out, because you have a single ownership of them.

Jason Semler said so, the next page 6, one good thing I can say that came out of Senate Bill 1, is I think I've mentioned in this group before, I know there was talk about the maximum growth quotient, which you know the council can increase its budget each year by the growth quotient. They were wanting to cap that at 0% for 2026, which you would have no growth in 26 and 1% in 27, 2% in 28. They changed that and said no, you can increase up to 4% again in 2026. Again, that's cap, so if you went back to the old, you know, based upon the 6-year average non-farm personal income, we're averaging, if you, if they hadn't capped it at 4%, we think you could probably increase to 5.6% next year, or close. But again, they're capping it for another year at 4. But again, that's still better than the 0% they first proposed, allowing you to increase your budget. And then 2029, I know this is a ways away, but if you do increase it by more than the prior year, there's another public hearing that you have to go through, so just some more administrative and a process used in the future. If you want to improve your budget by more than what it was the prior year. So, what I did here, the next couple of slides, this is just really for illustration, but shows you kind of what I'm concerned about, and I think what we need to be thinking about for the next couple of years, so what I did was, I took your 2025 budget and kind of look at your levies, your certified property tax levies for your 5 funds and your general fund reassessment, Cum Bridge, Health and Cum Cap Development. So, these are actual revenues, total of \$8,138,000.00. Your 2025 tax base is 1.4 billion dollars. So, it shows the county needed a raise or levy a tax of .5487, or about 55 cents to be able to fund your budget. So that's, those are actual numbers for 2025. So, in 2031, if you look at your budget, I increased it to 10 million dollars. All I did was I just took 4%, an increase in 4% every year to 2031. So, now your budget is about \$10,000,000.00. And then I said what happens if, because of all those things I just mentioned in Senate Bill 1, what happens if your tax base decreases by 20%? So, now your tax base is only 80% of what it is now. And I just pulled that out of the air. So, now instead of your tax base being 1.4 billion, now it's only 1 billion, 196 million. Now, you're going to need an 84 cent tax rate to be able to fund that 10 million dollar budget. Now hopefully, you know, you'll have some growth, hopefully, there will be some trending, you know, homes will go up in value. I know they have a lot the last couple of years. My fear is from what I've heard from some different assessors throughout the state is they're afraid that houses have gone up quite a bit for the last 2 or 3 years, that they could go back down in a couple years. So, again, I won't say the sky is falling, this is worst case, but hopefully, this is worst case, because it doesn't really see much growth or trending value. It's just a reduction of all those things that we just talked about.

Gary said this is coming through all the taxing entities and the circuit breakers.

Jason Semler said yeah, so I have that here. Exactly, you're exactly right. That's what makes me nervous. So, again, circuit breaker, we talked to 1, 2 and 3% circuit breaker. Your county is

really, because your rates in most of the areas are pretty low, and your tax base, your tax levy is 8.3 million dollars, the county lost \$554,000.00 circuit breaker. So, even though you levied 8.3 million, you only get 7.7 million in revenue because of all those circuit breaker credits that you're giving the tax payers. So, you're losing about 6.7% this year. So, on page 9 I kind of took what we looked at and said, kind of an example of a taxpayer, so, in 2025 if you had a home that assessed at \$200,000.00, the net assessed value after those deductions we talked about is only \$95,000.00. So, you're paying taxes on \$95,000.00. I used the city of Winchester, the population and tax rate, it's 2025 tax rate is \$4.39. So, the tax bill on that \$200,000.00 home before circuit breaker and credits is 4,178. Randolph County does have a property tax replacement credit, so part of your income taxes that you collect each year goes to help reduce property taxes. So, that's that \$383.00. That's about 9% reduction. And then this taxpayer would still get an additional credit of 1,795 to get its tax bill at \$2,000.00, which is 1% of the 200,000 assessed value because that's what they're capped at. So, they're not going to pay more than 2,000. Let's go to 2031 when all the deductions and exemptions are entered in. So, that \$200,000.00 house, now its net assessed value is only 66,600. But I assume, just because on the prior schedule where I said the tax rate for the county would have to go about 40%, I just assumed that they said Winchester's tax rate has to go about 40%. So, now the tax rate is \$6.15. So, the net assessed value times the tax rate gives you \$4,100.00. I'll talk about this later when we talk about the local income tax, but the property tax replacement credit, that's going way. So, you can't levy that tax and you can't get that relief on home owners. So, they don't give any credit there.

Gary said it's going away by state statute?

Jason Semler said yep. So, but this taxpayer still receives a credit of \$2,100.00 to get his tax bill again 1% cap of 2,000. But as I mentioned, now they get another credit of 10% it's tax bill or \$300.00, so 10% of 200 is \$200.00. So, now this tax bill, or tax payer is only paying \$1,800.00.

Gary said on a \$6.00 tax.

Jason Semler said yeah. So, now, if you take this circuit breaker and the circuit breaker and the homestead credit to the next page, in 2025, if you remember, that taxpayer was getting a credit of \$1,795.00. Gary, as you mentioned, that gets spread amongst everyone in the taxing unit. So, the library, the school, the city, the township, and the county, so they all share in that loss. So, in this scenario, Randolph County will lose \$225.00 from this taxpayer. In 2031, they have a credit of 2,100 plus an extra \$200.00 credit that they get at the end, so they're getting a \$2,300.00 credit, which we now will all have to share. So, now the county is not losing 225 from this taxpayer, now they're going to lose 287. Now, I will have to say, if you go back to page 9, I am assuming that the house stays the same. It doesn't increase in value. Hopefully, it does increase in value and the impact won't be as large, but it could go down. So, I mean, we don't know.

Larry said that's per taxpayer?

Jason Semler said yes. So, that's my fear with this is, you know, you're losing 6.7% of your revenue because it's circuit breaker. There's a chance that could increase over time because of all these credits and the decrease in tax base and the increase in tax rates.

Scott said schools and the cities are getting hit just as hard as the county, if not more.

Jason Semler said yeah, I mean the city is going to get hit the hardest and they usually do because they have the highest percentage of the tax rate, and so do the schools. So, they usually do get hit harder than the county, and that's why if you look at circuit breaker losses, it's usually the cities and the schools. I know the counties are usually not hit as hard and that's because of the total tax rate for the city of Winchester, you know the county is 54 cents, the city's tax rate's over a dollar, same thing for the school. So, they get a bigger share for the circuit breaker loss.

Gary said schools still can't collect income taxes.

Jason Semler said no, under the new law they won't be able to.

Gary said only the old law they just don't collect income tax.

Jason Semler said well they can, depending on the income tax.

Gary said in Randolph County there's not one is there?

Jason Semler said no.

Gary said they shared PTRC but they didn't, right, okay.

Jason Semler said they could with CAGIT. So, before I go on, do you have, I mean I want to make sure, if you have any questions, I'd be happy to answer because this is, I feel like the key component of what we're going to be dealing with.

Larry said they're just swapping out. They're increasing the tax rate but decreasing the property tax so it's just a, it's a swap.

Jason Semler said well again, it depends upon.

Larry said for most taxpayers probably.

Jason Semler said and the change in the tax rate is all going to depend upon the tax base of the county.

Meeks said what incentive does the county now have to go do say, a wind project for a million dollar, if we know it's going to go to 0% in 10 years?

Jason Semler said yeah. And that's what I told.

Meeks said we have no incentive now to, if the state wants these solar projects these wind projects.

Greg said you're talking about tax abatement?

Meeks said not just, the projects. We know about 7, 4 or 5 years that's going to be less than 30%.

Jason Semler said yeah.

Meeks said now we know it's going to be 30, right, so okay, you put a billion dollars, it's going to be 300 million, or you know.

Jason Semler said I think that's where you negotiate that it doesn't fall below a certain amount even after 10 years or for the full 20 or 30 years, which is what I have for your current solar farms, which, because you're right, I mean, what incentive, or higher EDA payments for 20 or 30 years.

Tom Kerns said make EDA payments for 30 years or the life of the program instead of just for 10 years.

Jason Semler said right, yeah. Because you really, because that was one of the arguments.

Meeks said we be swapping out EDA payments for what we think we would have received in taxes.

Mike said and basically, that's what we're doing now for 10 years.

Meeks said I thought you could only do a 10 year.

Jason Semler said huh uh.

Meeks said a 10-year, tax abatements. Can you go longer on tax abatements now?

Jason Semler said if a company qualifies you can do up to 20 for a utility property, but the company has to qualify. But you could do EDA payments for 20 years.

Meeks said oh yeah,

Jason Semler said and when I talked to Mary Soladay's firm I told them that you know. Of course, we had had a conversation, but I said you know, that's really the only incentive that the counties have besides EDA payments to the tax base, knowing you're going to get that. That wipes away, I mean that's going to be, the negotiations are going to be different.

Meeks said it's not like they'll have any more employees.

Jason Semler said right.

Meeks said that we know you have more employees.

Jason Semler said yeah. And they understood that. It is going to make the negotiations a little bit different in how we calculate it. But, I think, again, it's the EDA payments like you said, and try to hold them to making sure that we get a benefit for the life of the project.

Gary said that's going to start immediately, isn't it?

Jason Semler said yeah.

Meeks said next project.

Jason Semler said well, I mean, yeah.

Meeks said there're no projects, there're no projects in, that I have heard that are coming up.

David said we have one wind farm coming off this year.

Gary said Headwaters I is done, right?

Meeks said and I've read two leases for a new one, wind farm company.

Jason Semler said I would probably have Rick look at your existing EDA agreements and see how long they last and what protections.

Meeks said the first one we don't have any. We do not have the 30% floor on the first one. We didn't start that until the 2nd or 3rd one. I can guarantee you that. That wasn't even, because they changed the law again back 10 years.

Jason Semler said yeah, yep.

Gary said so, we're going to get into the TIF. Can counties even have the ability to overcome this with TIF if you're capped at 2.9. I mean, I'm sure you'll get into that.

Jason Semler said well that's the LIT?

Gary said LIT, I'm sorry. Yeah, I was rethinking what I said.

Jason Semler said on TIF I did put this out here because I know you do have one TIF area. Because, one of the things that you know, I first thought, well this is going to help TIF areas because tax rates are going to go up, so TIF areas might get a little windfall if they're not at the cap. City of Winchester probably wouldn't hurt because they're all at the cap, but for your county TIF area where the tax rates are really low, you could get a windfall. But Senate Bill 1, they did realize that. They said no, now DLGF is going to neutralize the tax rate so TIF doesn't get a windfall. So, how they're going to do that with this complicated, all these changes, yet to be determined, but, they did throw that in there, so, I wanted to put it in there as well. Laura I

don't know if that's another calculation that your office will be responsible for, like the base adjustments, but that's something.

Laura said you do my TIF stuff so, I'm good with that.

Gary said you're going to back into it. You're going to get a dollar then go backwards into the taxes.

Jason Semler said well that's what I wonder, which I don't like that because you know, tax rates go up for other reasons, Senate Bill 1. So, yeah, I'm anxious to see how they do that. So, next slides do have to do with local income tax because you're right, that is changing drastically, as well. So, on this page here, it's sort of what I've shown you in the past, but kind of different. I've shown you the current tax rates that you have right now and how much you're collecting in revenue. So, in 2025, you have certified shares that brings in about 4.9 million, the public safety that brings in 800,000, EDIT brings in 800,000, and of your special purpose rate that brings in 1.5, for a total of over 8 million dollars in revenue from local income taxes. So, down below, you have listed all the options of local income taxes that we can adopt at this point in time. You have 1.75 percent certified shares, .25 in public safety, .25 in economic development with no limits on those. You could have a correctional rehab rate of .2, up to .2, EMS .2 and judicial .2, which you don't have right now.

Meeks said what is the judicial?

Jason Semler said it's a rate that the county council can adopt where the county collects 100%. They don't have to share with anyone. They can only use, be used for a very specific judicial related expenses for staff, like 2 or 3 employees. So, right now, with expenditure rate, you could adopt up to 2.5% and right now you have a 2.25% rate. So, you have capacity of the .25. Like I said, you had the property tax relief of .5. You can go with the 1.25 if you wanted to. So, you have the option of increasing another .75%. And then as you know, the .25 special purpose rate. So, your total rate, local income tax rate for the county is 3%. And then I just put this graph here to show.

Meeks said you go up to 4.6%

Jason Semler said what's that?

Meeks said am I adding those right?

Gary said no, you're adding it right, I think.

Jason Semler said no, well yeah, you could do, expenditure rate 2.5 and property tax relief 1.25 and then your special purpose, so that's 4%.

David said but the is already 2.9, right?

Jason Semler said under the new.

David said right.

Jason Semler said yeah. The new.

David said so, we're over right now.

Larry said so we couldn't do that, or.

David said can't.

Meeks said there's a maximum rate.

Jason Semler said well, it's kind of, I'll get to that because it's a little bit different now. So, the changes on page 14, starting in 2027 you're going to get rid of local income tax council. It requires all LITs to be affirmed October 1, 2027. So, this what we're under right now and what we've been used to, we'll be able to do that for 2026 and 2027. But in 2028, we're going to have to adopt this, under the new rules, by October 1, 2027. And then starting in 2031, you're going to have to renew it every year. So, it's not like it is now where we adopt it and it stays the way it is until you change it. Every year we're going to have to make a decision what we want that to be, except for your special purpose. Your special purpose, that's kind of a separate, that stays, stay in place. So, page 19.

Gary said right now is considered certified shares?

Jason Semler said the special purpose?

Gary said no, this line right here is for what now is considered certified shares?

Jason Semler said the certified shares.

Gary said would be wrapped up in line 3 there.

Jason Semler said which page are you on now?

Tom Kerns said it would have to be adopted every year?

Jason Semler said yes, yes.

Gary said it's adopted every year.

Jason Semler said so, on page 15. In 2028, there won't be certified shares and there won't be public safety, and there won't be, it'll just be one local income tax for the county, starting in 2028. And you can go up to 2.9% countywide. It's the most that anyone in the county is going to pay. The county, itself, can do a general revenue of 1.2%. So, like right now, you have the certified shares of .75, EDIT at .5, public safety .25, and they're in different buckets. Those will

all be gone, all eliminated. And now, the county council will be able to adopt a rate up to 1.2 that can be used for anything.

Tom Kerns said so will the property tax relief be gone then?

Jason Semler said yes. That's going to be gone.

Gary said so, everybody like the schools are gaining income from property tax relief, they just lose it.

Jason Semler said that will be gone in 27. So, the county, itself, so the county council like right now, what's going to make this, and we can calculate this for you, but right now, like your certified shares, your EDIT, your public safety, you adopt those rates, but you have to share it with the city, the towns and libraries.

Gary said right.

Jason Semler said under this 1.2% you keep it all. You don't have to share it with anyone.

Gary said what about cities and towns under 3500?

Jason Semler said we'll get to that. You're right, they had to have an option. So, after the 1.2%, fire protection, EMS.

Gary said 1.2%, how does that add into the 2.9 of totals?

Jason Semler said all of these down here, the .4 protection and fire protection, the EMS, the .2.

Gary said the so the 1.2% is basically non-restrictive?

Jason Semler said right.

Gary said the rest of them are restrictive?

Jason Semler said right, just for the county. Just for the county.

Gary said yeah.

Jason Semler said and then the county council, if asked can adopt another .4% that goes help funds EMS and fire protection within the county. And then townships, libraries and other special taxing units, they can come to the council and ask for .2%, just for them. And then the cities and towns with a population of less than 3,500, they can come to the council and ask for local income tax up to 1.2%.

Gary said so, they can't do it on their own? They've got to come to the county council?

Jason Semler said yes, yes.

Gary said do the cities above 3500 have to come? They can do it on their own?

Jason Semler said yeah.

Gary said got it.

Jason Semler said so, the combination of these 4 can't be more than 2.9%. That's where the 2.9% comes from.

Gary said the 2.9 doesn't count the small cities though, does it?

Jason Semler said it does.

Gary said wow, that's complicated, isn't it?

Jason Semler said it is. And then same thing for the city, which you talk about on the next page, now the city over 3,500, they can adopt their own. So, like the city of Winchester could adopt their own local income tax and they collect, they keep all of it. They don't share with anyone. And their rate can't be more than 1.2%.

Gary said will that take the census to get to the 35, I mean, like Union City, are they there?

Tom said no.

Gary said so, they have to come to council?

Jason Semler said yes.

Gary said so, their rate would be added into the council, 2.9?

Jason Semler said yes.

Meeks said so, the only ones that wouldn't would be Winchester?

Tom said Winchester only.

Gary said only.

Jason Semler said if I, let's say you go to the max, 1.2, and say Winchester goes to the max, 1.2, if you live in the city of Winchester, you have to pay the city of Winchester's 1.2 rate and the county's 1.2 rate.

Meeks said and the county would be up to 2.9 so it would be.

Jason Semler said but they could also, if you say we want to levy a rate to help fire protection and EMS in the county, the city of Winchester residents have got to pay for that too.

Gary said on Meeks' question, if we the county has to go to 2.9 because we're carrying all small cities, how does that keep from Winchester paying 2.9 plus their 1.2? Small cities going to be, they're going to be burdened with, the citizens of Winchester will be burdened with the help of the small cities and whatever their mayor puts on the council?

Jason Semler said well, if the, the city of Winchester doesn't have to pay for the small towns.

Gary said how do you get it out? Do you have to?

Jason Semler said you have to figure the AGI of people that live in the city of Winchester.

Gary said and then remove it so when they get theirs, that's satisfied.

Jason Semler said so, I mean, that's something that we're going to have to you know, find out not only county you live in, but what city or town you live in.

Meeks said but, if I'm living in White River Township and the county says we're going to do the 1.2, Union City and Ridgeville, I'd be paying even though I'm not living in the city? Is that right? I live in the city, I just live in the county. I'm just in the county.

Jason Semler said uh huh.

Meeks said am I paying that 1.2% of the small towns? I know Winchester is.

Gary said same question, yeah.

Jason Semler said they wouldn't have to pay Winchester, but pay everyone else.

Meeks said yeah, but they would?

Jason Semler said yes.

Meeks said so, like, I'm living in, you know, 2 miles outside of Winchester and the county says we're going to do 2.9, we're doing the 1.2, so, I'm paying for, I'm paying for that anyway?

Jason Semler said yeah.

Meeks said I'm doing that today when I pay my taxes.

Jason Semler said yeah.

Tom Kerns said what about the city of Union City? So, they'll be paying for all the small towns also?

Jason Semler said yeah.

Meeks said essentially, you're doing that already, right?

Jason Semler said yeah. I mean, no one is going to pay more than 2.9.

Todd said so, depending on where you are living within the county, you're going to have a different county income tax rate on your income tax return?

Jason Semler said total tax rate, total tax rate.

Meeks said let's say the city only goes to .6%, right, but the county goes to 2.9, now.

Todd said so that it lasts however many years. When you fill out your income tax returns, an individual, you have the state portion and the county portion?

Jason Semler said correct.

Todd said and that county portion is off of a single table, you pay a single rate.

Jason Semler said uh huh.

Todd said so are you saying that rate now is going to get blown up into various rates based off of your address or is it still going to be a flat rate for the people who live in a particular county?

Jason Semler said if you live in, if you look at, go back to page 15, the 2.9, the county has the option of either 1.2 general where the county keeps it all, the .5 for protection or EMS, which goes off to the entire county, have to pay for that. The municipalities, townships, libraries, that goes off the entire county. The 1.2 for cities of less than 3,500, everyone in the county has to pay for that except for like the city of Winchester. Those 4 rates can't be more than 2.9%. Now the first 3 can't be more than 1.7. So, everyone can pay up to 1.7. And then you have the smaller towns paying up to 1.2. Then you got the larger cities paying up to 1.2. So, it could be different where you live.

Todd said yeah, I meant, so that's going to have to change the entire income tax calculation on the state individual level, right?

Jason Semler said uh huh, yes.

Todd said so, you're not going to know how it affects different people within the county without knowing exactly what township, or what, city they fall in or not, outside the city or?

Jason Semler said yeah, right. There is going to be an incentive for someone to live across the street outside the city limits because you could pay less property taxes potentially.

Todd said less income taxes.

Jason Semler said or, I'm sorry, less income taxes.

Meeks said or if the county goes to the maximum rate, and the city is like I don't need it all, it could be an incentive to come to Winchester locally, right?

Jason Semler said yeah, yep.

Meeks said so if the county goes to 2.9 but the city is like we don't 2.9, we're only going to do .6, they could conceptionally have a 2.5%

Jason Semler said uh huh. You're exactly right.

Meeks said well it could go either way.

Jason Semler said yeah. My guess is once we calculate the numbers, because again, you might need a lower rate than what you have now from the county's perspective, because you don't have to share it with other people. That's what we have to kind of look at. My concern is like the city of Winchester who's already hit hard by circuit breaker, like most cities, not just Winchester, Senate Bill 1, they're going to have to raise their rate just to try to cover what they're losing from Senate Bill 1.

Meeks said I don't see how they're not going to. I see the budget.

Jason Semler said so, what you said is exactly right about, I'd be surprised, I mean, maybe in like you know, some of the fast growing, who has a lot of revenue, they may not need as large an income tax.

Meeks said yeah, that 2.9%, does that include our special purpose?

Jason Semler said no, that's outside.

Meeks said the outside, that's outside of that 2.9?

Jason Semler said so, I was just talking to a county yesterday about this and they were thinking about paying their bonds off early and getting rid of special income tax and increasing their EDIT. And we thought well, you may not want to do that because the special tax outside the 2.9, kind of like how you guys use it for other things, so, yeah, you want to, I'd keep that as long as you can, because that's outside.

Meeks said so what happens to like, now we get money in EDIT funds, right?

Jason Semler said uh huh.

Meeks said that all goes away? We're not going to have an EDIT board, all that?

Jason Semler said right. Now I don't know, I haven't really, that question hasn't come as what happens with your existing funds, they, like stay in your EDIT fund, stay in your public safety fund until they, until you run out of money or?

Meeks said I'd assume they run out of money.

Jason Semler said or, in 2028, they just say no. And that was one other question.

Meeks said roll it into your general fund?

Jason Semler said I don't know if, I don't know if you've heard this, if this new fund in 2028, it just all go into your general fund or is there going to be a special LIT fund. I haven't got that answered yet.

Laura said I don't know that either.

Jason Semler said that's a question I have out there.

Gary said kind of takes a PhD to be on the county council.

Jason Semler said it's gotten more complicated, yeah. So, page 17, this is kind of, again, so this is very confusing, we put this chart together to kind of show you, you know, the maximum rate, the adopting body, the tax base, who has to pay it, what it can be used for and how it's distributed. So, hopefully, that's helpful as you know, when you go back to this because it is confusing. So, I think Bev, your question was, and I think a couple of you have that question is you know, can we collect what we're collecting now and stay under the 2.9% rate, or the 1.2% rate. I think, kind of going back to what we need to do, pretty easy to do for county's, more difficult for cities but if you go back to page 12, you know, you collect 8 million dollars, 1.5 million is a special purpose rate.

Gary said we're right a 50%, Randolph County is right at 50% of the collection we keep, other than like the special purpose, so yeah.

Jason Semler said so, that's what we'd have to look, because we'd have to look at what rate of your AGI would get you 6 ½ million dollars. And that's the rate that you need. But I think what we also need to be thinking about is trying to think okay, how much additional are we going to lose because of Senate Bill 1. And let's say that, you know, we need .75 to get us there now, we may want to think, let's start planning on .8 or .85 because of the additional losses we're going to see. I think that's what we should be thinking about kind of long term.

Meeks said what I'm looking at here, 17 again, under fire protection. We don't have fire territories.

David said 11 fire companies.

Jason Semler said Henry County, I mean, they've given some to their, and it's kind of a mess.

Meeks said it's going to be going to be a hell of a calculation.

Jason Semler said so, yeah, it's a whole new way of thinking how this is going to work, and you guys are going to have, the council has got a lot more responsibility as far as.

Gary said we're going to have to hire a CPA on staff.

Jason Semler said I think once we get through it once, but I think once we get through it once, I think understand it and go through the calculation once, it'll make more sense.

Gary said someone will make an excel spreadsheet.

Meeks said I think the problem is we just have a lot of smaller towns.

Jason Semler said and a lot of those entities have relied upon this income tax for years.

Meeks said they'll rely on them more when they, after SB1.

Jason Semler said the next schedule, page 18, this is just effective dates. If you were looking at changing the rate in the next couple of years. Again, it has to be done by October 1st of 2027 for 2028, but again, this is the effective date for the next 2 years. The next page, I put this in here, one thing that, I mean, you, the county doesn't issue a lot of debt as you know especially property tax debt, but it is, they had made some changes on the referendum thresholds. Now, if you have a combined tax rate of county, cities and towns a combined tax rate of 40 cents, it's potentially subject to referendum. So, that's pretty substantial for some communities. I put that in here. And then the very last schedule, just some information on some road funding, about Community Crossings. Decreased the local match, population \$50,000.00.

Gary said we're already max on wheel tax. This specifies municipalities are responsible for a bridge within the corporate limit says less than 20 feet, that's already exist today.

Jason Semler said does it?

Gary said yeah. Anything 20 or more, the county is responsible for and 20 or less, is the city's.

Tom Kerns said we're not maxed on wheel tax either.

Gary said oh, that's correct, you're right. We sure did.

Todd said has the local income tax collection gone over the last several years, is it flat, increasing, decreasing?

Jason Semler said it's increasing every year.

Todd said about what?

Jason Semler said about .1% each year, at least the last 2 or 3 years.

Todd said .1%?

Jason Semler said uh huh.

Todd said so it's pretty flat, right?

Jason Semler said yeah. I mean, I think last year or this year, I think the average is 1.8 or 1.9.

Todd said it went up 1.8%?

Jason Semler said no, it went up .1, it went from 1.8 to 1.9.

Todd said 1.8 to 1.9?

Jason Semler said uh huh. And before that, it was 1.7.

Todd said give that it's going to be capped at 2.9, we looked at, we collected \$8,051,000 last year, that number would have been less by whatever that 1/10 of a percent.

Jason Semler said oh, I guess maybe I misunderstood your question. You said that the average increase, are you talking about the adjusted gross income of the county, how much has it increased or just the tax rate that?

Todd said the actual collected income tax.

Jason Semler said oh, for the county, that I do not know how much has increased. I have that, but not with me. The income taxes have been increasing quite a bit the last couple of years.

David said who put all this together Jason, I mean, is it Thompson that did this, Senate Bill 1?

Jason Semler said like, oh yes, yeah.

Gary said there can be a lot of small counties that haven't been as aggressive as we have on LIT taxes are going to be struggling quick.

Todd said so, we would already lose \$250,000.00 roughly on next year's local income tax collection by going from 3 to 2.9?

Jason Semler said no, because like I said, that 3% you currently have, you're sharing that with Winchester and the library and all the cities and towns. So, you're going to be able to levy a smaller tax and collect the same amount.

Todd said and I guess I'm looking at the overall county, not just what the, I mean, all the entities in the county, it's going to be less, right?

Jason Semler said there will be some losers, yeah.

Todd said somebody's going to have to lose?

Jason Semler said yeah. And all the main, I mean, it's going to vary between county because how much does Winchester get compared to the county? That's going to be different than you know, some other major city in another county because it's all based upon levies. So, I'm really worried about cities and towns who may get a bigger portion just because of their levy and maybe not, they may not have all the AGI that they did. So, it's, we're going to have to do the calculations, see really what the impact is for every community.

Todd said it's going to be really hard to, I mean, like the salary committee is going to try to meet and project and so on over the next several weeks so that we can have something out to the departments by the end of June to really understand what our 2026 budget can be based off of all these variables. Is there any?

Jason Semler said we're working on, we're putting together software that can calculate what the impact on the circuit breakers losses are for every parcel in the county. So, we're like, and changes and assessments, deductions and credits, really want to be able to apply that to every parcel in the county and kind of show in 2026, 27 and 28, this is what's going to happen to the tax base of county, what's going to happen to the tax rates, what's going to happen in circuit breaker losses. And we'll have to put together some assumptions like trending. Do assume it stays flat, assume a 3%, so they can do some analysis. But I think that's what will help you determine how much additional losses we're going to have in the future. But, it's going to be that parcel by parcel because every parcel is treated different.

Todd said are we going to have that kind of information quick enough to do it 2026?

Jason Semler said I don't think, I think, we're hoping to have that ready by June, middle of June. I don't think 26 will be as, we won't get hit as hard by 26 because the phase in, it's kind of small. So, we can make some rough assumptions if you need something sooner. But 27, 28, 29, I think we're going to really start seeing significant changes.

Todd said but that income tax changes next year, right?

Jason Semler said no, the income tax changes in 2028.

Todd said oh, okay.

Jason Semler said so, you can, for your budget purposes, you can probably just assume the same amount of income tax for 26 as you did in 25 and be conservative, unless you had major layoffs or something.

Gary said I think Randolph County take like a \$200,000.00 loss in the lesser income. That's weight up against the growth quote we were used to.

Jason Semler said yeah.

Gary said so, if you would look at 2026 with what was a growth quote, inspect it, get your total for your income taxes, and back off about 300,000, you're probably going to be somewhere in the neighborhood.

Jason Semler said for your property taxes.

Gary said for your property tax. Your income tax will remain the same in 26.

Jason Semler said yes.

Meeks said the only way to grow is going to be to get more workers with higher paying jobs, right? You can put a nice house, who cares? I mean, then the worker doesn't come but I mean, We are always about the assessed valuation. Now assessed valuations can be less meaning.

Jason Semler said right.

Meeks said now, did they change anything on the 3% properties?

Jason Semler said just the personal property, the equipment.

Meeks said not the factories.

Jason Semler said not the buildings.

Meeks said the buildings of the factories.

David said Randolph County's been at a trend for the last 10 years of decreased population, so which means our income, we've going from 27,500 down to less than 24,000 right now. That's a big hit.

Meeks said so it's still a trend, like why would we put up a windfarm when we need workers just to?

Todd said now there's corporate income tax too, isn't there? Isn't there a local income tax portion from the corporate tax returns?

Gary said that's federal funding.

Todd said it all goes to the state?

Jason Semler said yeah, the county doesn't get any sales tax. I mean that might be some of the road funding and stuff, but, and school, but yeah, the counties doesn't get any. They just get the property taxes, income tax.

Todd said but the corporate income tax return doesn't have a local portion?

Meeks said no, it does not.

Todd said so, there's no income tax streaming from the wind farms or the solar farms?

Tom said just on the land owners.

Meeks said it does on the land owner.

Todd said well, yeah, the additional income of the people.

Bonding

Jason Semler said I did, I know you wanted to talk about, I did have some schedules, I don't have any to pass out but I did run some numbers on the bonds.

Gary said the bonding for the yeah, on the special LIT?

Jason Semler said uh huh.

Gary said we'll need that because that's coming up.

Jason Semler said is there anything, and particular questions you have on that?

Gary said what's our limit that we can bond into that right now and be safe?

Jason Semler said I assumed a project for about 8 million dollars.

Gary said okay for a collection of projects. We could safely bond into 8 million dollars on special LIT to be safe?

Jason Semler said yeah and that gives you about \$330,000.00 remaining each year.

Gary said each year unused?

Jason Semler said uh huh.

Gary said we're in positive territory anyway.

Jason Semler said uh huh, yeah.

David said we have some projects coming up too.

Gary said yeah, uh huh. And that one's not going away. That sets aside, that will get us funding.

TIF Information

Jason Semler said and then also I met with the County Redevelopment Commission back in April and I think that Laura said there were maybe some questions that maybe someone might have about county TIF area.

Laura said Greg's on the Redevelopment Commission and he wanted you to go over some information shared with the Redevelopment Commission.

Greg said yeah, I wanted you to kind of go over what you did there at the end of the meeting with us, Jason, about how restructure the TIF district, but the one we had out there, the county's not getting anything from that. The money that's raised all goes back to Cardinal.

Jason Semler said yes.

Greg said and you talked about the TIF could be restructured where they get some but the county gets some.

Laura said and that was after the end of it, right?

Greg said right.

Laura said after 2030?

Greg said after, toward the end of it.

Jason Semler said after the agreement.

Greg said yeah.

Jason Semler said yeah, because I think.

Greg said I thought everybody here needed to just understand that.

Jason Semler said yeah. So, when the county created the Cardinal Energy Ethanol Park, allocation area created in 2006, it has a 30-year life by statute. It can't go out longer than 30 years. So, it ends if you don't end it earlier, it can go out to 2036. You can keep continuing to collect TIF revenue from 2036, pay 2037. And if you remember, for TIF areas, basically all the new property taxes, basically, when you credit a TIF area, you draw a circle and all the new development, all the new taxes that are collected in that circle, the Redevelopment Commission gets to keep and use it for capital projects that serve or benefit that area. And when this is created, they use those additional property taxes as an incentive for Cardinal to locate there. So, they basically, reimburse Cardinal for equipment that they purchase over the years. And that's how it's been done. That's been an agreement. Now was the agreement until 2030?

Laura said yeah, I think so.

Jason Semler said 2030?

Meeks said I believe so.

Jason Semler said so, when that agreement ends, you no longer have to give them, for my understanding, you no longer have to reimburse them for equipment that they buy. The incentive is over. But, you can capture revenue for another 7 years. And right not, we're showing you collect about 1.1 million dollars in TIF a year out there.

Gary said the county to capture?

Jason Semler said yes.

Gary said TIF, Cardinal wouldn't have any of it, the county would capture, just like a wind farm?

Jason Semler said yes.

Gary said basically.

Jason Semler said yeah. It's property taxes that the county redevelopment commission could capture.

Greg said and that's on and above our budget money?

Jason Semler said whatever you received in property taxes when it was bare land, you still collect that. It continues to help fund your budget. Same thing with the school and the township. That 1.1 million dollars, that's all the equipment, that's all the building that got built after we created the area. So, in 2031, the county is going to have the option to keep that 1.1 million dollars or a part of it, it doesn't have to be all. But, they can keep it to help pay for roads that benefit that area. It's just any capital project that's in serving or benefiting.

Meeks said it has to benefit the area?

Jason Semler said it has to benefit the area.

Meeks said so, paving a road 20 miles away is probably not benefiting the area? Paving a road right beside it would?

Jason Semler said you could, I mean, this is.

Tom Kerns said all the roads lead to there. All the roads.

David said actually lead to Cardinal.

Jason Semler said and that's a.

Gary said that's a shoestring TIF though.

Jason Semler said well no, I mean, that's just, if you can make a straight face that you know, the project that you're benefiting is, I mean like, I know just funding the highway garage, but you could make the argument maybe that you know, you could use this money to pay a highway garage to keep your trucks in that help keep the roads clear for the trucks to get in and out of that facility.

Meeks said the city of Winchester paid for part of the street sweeper with the TIF park because they went down those streets in the TIF, but the park, not the whole thing.

Gary said what entity would you make your arguments in before you ever done it just so you knew you were?

Meeks said well you don't, you do it first.

Jason Semler said I mean, you just have to have it documented that way. I mean it would be the State Board of Accounts that could come in and look at what you spent the money on.

Gary said you reckon the Fairview stone quarry is too far away?

Jason Semler said the alternative is if you didn't pass, if you didn't collect that 1.1 million dollars, that assessment, you know we talked about the assessment going down from Senate Bill 1, it's going to drive up tax rates, if you didn't capture that TIF, that assessment would just be added to the tax base and help reduce your tax rates. So, you're not getting any money. It's reducing tax rates, which we just showed that's a good thing, to reduce the circuit breaker losses, but if you have 1.1 million dollars' worth of projects that needed to be funded, it probably makes more sense for you to keep collecting that revenue, rather reduce the tax rate for everyone.

Greg said absolutely. That's why I wanted him to talk about that, because I thought that was good.

David said it's the first I've heard of that one. That's good.

Meeks said but by 2036, it has to go

Jason Semler said yes.

Tom Kerns said so, 6 years.

Greg said 6 years of it.

Larry said it was kind of like when we wrote that TIF to start, to explain it, we wrote it to get them here, but we could have put some more language in for Randolph County benefit while getting them here. So, with the next TIF we write, we could take that into consideration.

Jason Semler said yeah, and then I think, when we talked, when there's been other potential projects in Randolph County, we've talked about like maybe only giving them 80% or 90%. That way the county gets to keep TIF so we can start doing projects sooner. So, yeah, that's all up for negotiation. Did that answer?

Greg said yes, you got it whittled down to where I understood it.

Gary said got it. That's all in the purview of the council though when that comes to be, isn't it?

Jason Semler said the Redevelopment Commission.

Gary said Redevelopment Commission.

Jason Semler said yep. They make a decision right now every year to pass through or keep it, and right now they're required to keep it because of the agreement they have with Cardinal. But once that agreement is over, they'll have the decision every year whether they want to.

Gary said is the bulk of that on the county government?

Meeks said it's going to go off to the redevelopment. If they sought to allocate the money, county council would have to do an appropriation.

Jason Semler said now if they wanted to end the TIF area early, I think it has to go, the three commissioners have to approve that.

Gary said well okay, so when we come to our jail project coming up, we have 8 million dollars available for bonding on a project. Tom, do you have anything?

Tom said no.

Gary said Missy?

Missy said no.

Gary said David, you're up.

David said any of the county council have any?

Greg said I've got one other question, Jason.

Jason Semler said uh huh.

Greg said what did, didn't the state change things on tax abatements where that's not going to pan out for county's unless it's a large employee abatement-type thing?

Jason Semler said I don't remember, I'm not aware of anything in particular they changed.

Greg said I was told that they changed.

Missy said there was some talk about it. All those counties who were on the borders with another state, what's to keep those companies from just going over the line to a state that will give them an abatement. So, they felt like, that changed that, actually, almost passed, and then they recessed that day. When they came back, they came back because those, all the just go over to Ohio, they'll give me a tax abatement and Randolph County decides they weren't going to. So, there was a lot of discussion about that.

Greg said yeah, I was under the understanding that they did something. But maybe they didn't. I don't know.

Jason Semler said I haven't heard that, but I can look into it. But I haven't heard anything.

Missy said that's why the discussion came up.

Greg said my understanding was like the wind farm and all that, there's not that any employees, it really is not much of a return to the county the way, the new set up.

Gary said so what was the question, Greg, I'm lost on.

Greg said on tax abatement, if they changed the rulings on it as to whether it would really benefit us, here in the county. They said that, the way I understood was told or understood it to be is that if it was like for a factory or manufacturing where it was a lot of employees you could collect off the income tax off all these employees, but something that we're giving tax abatement for that's got 10 or 20 or 30 employees, it really is of no benefit to the county to give this tax abatement.

Jason Semler said especially, and you could argue even now for equipment, because it depreciates the 30% so quickly, it probably doesn't make sense to really give a 10-year abatement on equipment. And now, under this new rule, it really doesn't make any sense. So, I mean, if you're giving equipment, abatement to equipment, you know, 3 or 4 years may be the most that you want to give, and then after that, you're not really getting any benefit.

Meeks said suppose the company probably sees it as I'm not even asking if I can go to zero.

Jason Semler said oh, I'm guessing they're still going to ask.

Meeks said oh yeah, but after a while.

Jason Semler said oh yeah, uh huh. I got, one thing I do want to ask, I know you said you're talking budgets in June and July. I know we don't typically do the comprehensive financial plan

because we did that last year I believe, but if it I something that you want us to do to look at Senate Bill 1, let us know and we'd be happy to do that.

Gary said I think we almost need one every year until we get through it honestly.

Mike said I agree.

David said I agree. Should we wait just a few months here until we see if we can get more hands around what's going on?

Gary said probably.

Jason Semler said I think we've got, I think until we actually start running numbers, I mean, I think we've got the concept, the skeleton. That, now I think it's just until you start running numbers for your particular county, you're not really going to know.

Gary said would you be able to run numbers for the county council and have them mid-July so they can set budgets?

Jason Semler said yeah, that's our goal.

Gary said I think you guys should get one.

Greg said well your thing you're working here on, don't know the term you use.

Jason Semler said software?

Greg said software, there you go. Is that going to do the same thing that they're requesting?

Jason Semler said yes, yep.

Greg said okay. So, you'll have that here. You're thinking you'll have that available the middle to the end of June?

Jason Semler said yep.

Greg said for each county to do that kind of in house, so to speak.

Gary said that would be their software. They may want a license on it. I think we ought to get one as soon as possible that your, but you believe you can get close to an accuracy.

Jason Semler said the only reason I bring it up is we're getting a lot of calls. If you want it, then I want to put you on the list.

Gary said what do you think on the commissioners' side, Tom?

Tom said I don't think there's any question. I think we need it.

Gary said Missy?

Missy said I agree.

Gary said well the commissioners, we believe so. What do you believe on the council side?

David said sooner than later, right?

Gary said sooner. As soon as they're comfortable and build it. Do we need a motion for that?

Meeks said council needs to make a motion for that.

David said yeah, because we're spending money. Can you send, and give it to one of our, to let us know? You know I've always been big on financials. It's really helped us over the years.

Gary said I think we're looking at one year until we get through, a comfort zone. Because they have and they helped me tremendously, back in the days of council.

Jason Semler said I'm glad to hear that.

Todd said well, it's time to plan thought, right? Well, if nothing much changes, you might not need one every year at that point.

Jason Semler said yep and that's why with here, we've done like every other year.

Gary said we are changing every year. This is a phasing over.

Todd said I know, so the 5-year plan together, should model that, right?

Jason Semler said the only thing I can see really changing a lot will be that whole trending factor. You know that could, you know if we say soon assessments go up 3% year and they go up 10% or they go down 3%, that can have a huge swing. That's one thing that's going to be difficult. That's going to be a crap shoot really. We'll look at historical, but I don't see the current trend that we've had with housing continuing. Just can't sustain itself.

Todd said interest was, I mean it's hard to see that staying the same.

Jason Semler said yeah, I mean, I think last year I decreased for the county and we're making changes because that, we don't want to count on that type of interest because that helps a lot of our cash balances here the last couple of years.

Missy said we've got to be hearing the same things that all counties about SB1.

Jason Semler said I am, that's why I wondered if you were interested because we're getting calls, multiple calls every day asking, because you can't, can't really plan without this information.

Gary said you're not

Missy said it's a moving target. That's what it is and then year 3, go into year 3 and look how bad.

Jason Semler said and that's what concerns me is because you're trying to make salary projections, what can you afford? And this has got to be phased in.

Todd said and 27 is the drop. You'd kind of be looking further than one year, right?

Gary said right.

Jason Semler said that's what I was, for Missy is, when you're trying to like plan for raises, it may look like you can afford them for 26 and 27, but what happens if we start falling off the cliff in 28 and 29? So, I think that's, it's important to go out further for that reason.

Gary said if you fall off a cliff you need to maintain what you've already set, that they'll sustain it. You may not give raises, you've still got to sustain what happened last year.

Jason Semler said I think it's important because then we can start planning. If we do need to raise income taxes to sustain, offset our reduction of property taxes, you know, how much room do we have when the income tax increases? Where are we going to hit that ceiling?

Gary said alright. I don't have any more, the county commissioners don't, but council, anybody have any more for Jason? I think then we can move on to the next order of business. Oh, go ahead David.

David said just go ahead, Jason, get that information to Laura and we'll act on it the next meeting which is June 3rd.

Missy said do you think there's going to be any changes, I mean, and you don't have to answer this, you know, when they get to year 3, it's not looking good at all. Do you think the legislature will revisit any of this and decide.

Jason Semler said I think so, you said we're not telling tape yet?

Meeks said we are, we've recorded.

Laura said it's not being publicized or anything.

Jason Semler said I think there will be some changes. I mean, I think there will be.

Meeks said it's just natural that changes.

Gary said driven by elections too. There might be some people get on a limb here.

Jason Semler said there's some changes. It's hard for anyone to really understand what the impact is going to be. It wouldn't surprise me if there's some corrections. I mean, I've heard that they're wanting to go instead of tax base, more to a levy. And that's going to change everything.

Missy said everything.

Jason Semler said yes.

Gary said you're not worried about running out things to figure out are you?

Jason Semler said no, as I said, the legislators, they are our best marketing tool.

Meeks said when you do those, those projections for the whole county and then Modoc, I mean what's going on with the Union School, I would think those projections would be, I don't even know how you predict that.

Jason Semler said our school people, I mean yeah, schools that have previously received income taxes that aren't.

Gary said they're closing Union by this senate bill. It closes that school system so somebody's going to.

Greg said that's what they're supposed to do, in 27.

Meeks said well some of them are...

Gary said Monroe Central, yeah, I mean, just slipped that one in the back door of it. Okay. Anybody else before we?

Missy said well emergency services.

Jason Semler said well, and like this, you know, .04, .02 for the fire and EMS or the small towns, really, those, what do you make the calculations, are they even close to what those communities are getting now, I have no idea. Until we run the numbers, we're going, I mean, we can see a lot of small communities you know, shriveling up and dying because they don't have the income now.

Missy said I watched a You Tube thing from Bloomington which obviously a bigger county, bigger city, but all three of those fall in the same thing you know. See, some of these happen, people are going to be moving to other areas that offer the things that they want.

Gary said okay. Thank you.

Fairview Quarry road project 800 N to St Rd 1

Gary said next up is going to be Chad, Joe, Jay, Perry, everybody involved in the stone quarry road. Hello. Okay, now we need to talk about the road out there. So, Chad, anything new to bring to us? I mean, there're concerns you could start with. I've seen you can get on a road if we stopped just west of the S curve. If you can get on there, I know Ed's here too, so he can answer some drainage questions. So, Ed, you want to maybe you want to work your way a little closer.

Chad said so, just for the sake of respecting your time, I put the little one-pager together in front of you. So, it gives you the history on the front. On the back is the current kind of plan. So, I think, I think it was the council that actually had recommended a study of a bridge about a year and a half ago now. And that's kind of been augmented along the way to find the best, I think solution.

Gary said you mean the bridge across the river?

Chad said over the river, correct. It would have been a new construction. I think through that process, we've attempted to go through a variety of different proposals and this relates to the fact that we are closing our Ridgeville quarry and putting all of the 100% of our sales out of the Fairview location. So, currently, I think we are probably about 4,000 trucks annually out of the new location currently. We've been forcing a kind of a route for safety and we anticipate now our current numbers are about 12,000 those are 12,000 in, empty trucks and 12,000 out loaded at 73, 74,000 pounds.

Gary said 24,000 trips?

Chad said correct, correct. So, you can see on the map our location is up there at the top left on the back of that page. And then current truck travel, straight, obvious path is straight down 1000 and then heading east on 800 to State Road 1. I think, in kind of multiple meetings with the commissioners, we've come up with a plan I think that kind of provides what brought concessions from US Aggregates and I think probably the lowest cost alternative for the county, and probably what could be done as the safest route for the motoring public. I guess at that point, kind of turn it over to Joe.

Gary said we did have a discussion today in detail with SJCA and they're engineer to help jumpstart INDOT into getting involved with us, because we know the risk going out on 1. It also exists on 700, but not at the same level as 800.

Chad said yeah. I probably do need to clarify when I said concessions on behalf of US Aggregates. We have agreed to move our location over at, kind of where that S curve is, where it would be proposed to be corrected. So, the cost to move the location, scale, scale house infrastructure, new roadways and things like that on our site to provide what would be the, I guess, kind of the safest path for trucks and cars out there.

Scott said Chad, was there any discussions about moving the road farther south and coming out on Road 1?

Chad said uh, further south, no, we did look at a realignment north, approximately between the south end of the bridge and the current location, but not to the south, no.

Scott said and I don't know who owns that property.

Gary said Dick Levy.

Chad said there's, yeah. Yeah, and there's a house as well.

Scott said there is a house there that, I mean, you'd have to go south of the house, and you come on the hilltop. I just mentioned that because looking at things, US Ag is making a large investment here, the county is going to be making a big investment infrastructure, and we're still exiting in a very bad spot. My thought is if we're going to spend this kind of money, do we want to look at that option of moving that road farther south a little bit?

Gary said I think when we look going to the north, it wasn't even going to be easy to acquire that land.

Scott said well do we need to use eminent domain?

Gary said I wouldn't even answer without our attorney being here. I think we need to look at INDOT making that intersection safe. I think that's what we're really, we could push that, but Joe, you're an expert on what this stuff. Scott had asked, Meeks, if we should consider eminent domain, taking the land to the south, if necessary, moving the road south instead of north?

Meeks said you can take eminent domain. You just have to get two different appraisals for that land, Joe has the personal uses.

Joe said yeah two.

Chad said yeah, it would be south of that first house, yeah. That would bring you out right on top of the hilltop.

Meeks said so long as you are using it for public use.

Chad said you're going to have to buy some right-of-way to do that.

Greg said yeah, it's not going to be safe the way it is.

Scott said it's too much money to spend and still be a major danger.

Gary said well here's the situation, what makes it safe right now? They're going to operate out of this stone quarry, so what makes it safe now?

Joe Copeland said they're not using it.

Greg said they're going down 700 to, they're going down 1000 to 700 and come out.

Chad said yeah, we're.

Scott said they might be going in, but they're not coming out because I've got trucks running every day.

Joe Copeland said you better show them those pictures. They're running, some of them are running it now.

Chad said yeah, we do have, we forced kind of a make-shift scenario to push one way in and one way out because it's not a 2-way working situation at the moment. So, yes, 800 in and 700 out is the current.

Gary said so they're going down to 700 out at the moment?

Chad said correct.

Scott said I visited it today and drove down 1000, 800 and 700 and there was a mess of trucks going down 1000 to 700 now, because I stopped measured all the way down through there.

Gary said how wide is the road?

Scott said if you're talking a 1000, 700, it's pretty close to 18 feet all the way down through there. A couple places, it might get down to 17. It's 18 in some places 19, much wider than what 800 is. 800 has got places it's only 15 or 16 feet wide. But yet, I think you'll see a lot of the trucks go in on 800 on empty, but right now, when they get loaded, a lot of them are going south. And the reason is, is if you come out on Road 1 off of 800 and turn north, there's a death trap. Greg pretty well said it.

Greg said I drive a semi loaded with grain going that way and Gary, I don't think a loaded truck can get, the timing would have to be right, but you cannot see a truck pulling out off of 800 going north until you're on top of that hill and can see, and then you cannot get, I don't think a loaded truck could get stopped. I think we're inviting trouble by trying to do this. You know, if there's a truck pulling out going south, at the top, you can see everything.

Gary said so what we'd be looking at here is we would still need to build 800 and then build 700 down to, 1000 down to 700 and then back out of that. So, we're looking at funding a lot, 3 ½ miles of road? Probably about an 8 million, 7 million-dollar.

Scott said back up there. If you use 1000 and 700, I'm not sure that you would have to stabilize it. The engineers would have to check and see what kind of pavement we've got on it now.

Greg said that 1000 has been beat down over years and years since Fairview was running strong years ago.

Scott said you could widen it out a little better. You could widen it out a little bit, put another 4 or 5 inches of asphalt on it, a couple of big shoulders on it, probably only spend 2 million dollars on it.

Gary said I just know, I mean, we've got to, I mean I know you build roads. We're at 2 million just to get through the S curves.

Scott said yeah, but it's because of the stabilization. It's because of the stabilization and widening the road out.

Gary said we're going to have to subject all the people that live on 1000.

Scott said and I'm not saying you have to do that.

Gary said no, but I'm saying this conversation, the only way is we're going to be subjecting a whole new life for all those people out there, with 12,000 trucks running up and down these county roads with all the houses.

Scott said then we need to explore moving 800 farther south and coming out on top of the hill or get INDOT involved in this plan.

Gary said I don't know what INDOT will do. What it seems like, from what I've heard, I don't know, that it takes a wreck first before you get their attention.

Joe said yeah.

Bev said yeah, statistics. How many times did something happen.

Gray said okay. Well, I hear everybody. My goal is to get a way to getting past the S curves and getting to Highway 1, dedicating that road to stone quarry traffic and eliminating that traffic off the rest of our county roads.

Greg said it's a wonderful idea. It's great, but it's dumping it out, the northbound traffic is dumping out at a bad, bad place.

Gary said think 700 is not going to be without risk?

Greg said no, it's going to be a lot less risk?

Gary said half as much risk?

Greg said I'd say less than that.

Scott said less than that, less than that. I sat at 700 today and waited on traffic to come from the north and waited on traffic coming from the south, and I could see the cars over the hill. I could

see small cars over the hill. I get it, it's 3 ½ miles and you've got 7 houses. I even counted the houses. You've got 6 houses on 1000 and you've got a house on 700. I'm not, I want to do something for US Ag here, but I don't want to spend, if they're going to spend a million dollars and we're going to spend 2 million dollars, and the last thing I want is for somebody to get killed after we get done.

Gary said nobody wants that. Nobody wants somebody to get killed.

Scott said so, before we go spending 2 million on 800, I wanted to look at moving 800 to the south of the house. You might be buying 3 or 4 acres, but you know, what's another 150, \$200,000.00 for land if we're spending this kind of investment?

Tom Kerns said the land would be part of it.

Joe said is, are the commissioners prepared to go to condemnation? If you go south of 800 and bring it out to State Road 1, are you prepared to go to condemnation in case?

Gary said oh yeah, eminent domain?

Joe said eminent domain.

Gary said I am.

Joe said I mean, that's a question of the day. And then, my thought is somebody needs to go talk with Mr. Levy to find out is he interested or not. He may be interested enough to help us out. I don't know the man.

Joe said and then if he agrees to it or says that's, then take a step back and move forward, yeah. Is US Aggregates prepared to still bring the haul road to the curves? The curves are, we're in a situation now that we started the curve change, so if we could, if you could bring it out near those curves, we could wind it around and bring it right down south of that house, without much trouble.

Scott said whenever you come out of your driveway and go straight south and wind around, yeah.

David said so, has the State of Indiana seen this?

Joe said yes, they've seen, yeah, pretty much.

Gary said I've spoken with them personally and yes, they're aware.

David said and what's their?

Gary said Yeah, Joe's talked to them, I've talked to them. I've talked to JD Prescott about it. Everybody says yeah, we need to do what we need to do.

Joe said their haul road could come out at the curve, the north curve, they'd come right down that road right there and just bring it back, curve it back around over and take it south of that house. Yes, so it'll stabilize it.

Gary said well, let me get in order here too because the council will be funding this and the commissioners will be executing this. So, Missy, what's your thoughts?

Missy said I don't know.

Gary said that's fair.

Missy said I'm going to be honest. I don't know. The safest way, I'd think.

Gary said yeah. Safest way would be INDOT put a stoplight, but they won't do it. We know that.

Joe said no, they won't do it.

Tom said trying to come south of the house makes no sense, because the other county roads aren't wide enough for 2 big trucks to cross, trying to do 3 ½ miles going around any other direction, you've got a lot to maintain.

Gary said so, Meeks, what legally, let's just say we have to do condemnation, what kind of time are we talking about to do all of this?

Meeks said well the condemnation process can take a long time, but to get the, all you have to do is send out the letter, and then wait 30 days, file suit, put the money that you got the appraisals, and pay to the clerk and start your project. And then it's all about the fighting over how much.

Gary said or if he sells it outright, that's an option too, right?

Meeks said Dick will probably sell it.

Greg said I can't see him take that for it.

Meeks said I don't see him doing it either. I think you talk to him and then.

Gary said so, all the people that know that type of stuff, how much land are we looking at here, a possibility?

Joe said it will make it easier with utilities because we're not going to have to fight utilities like we would if we stayed on 800. That helps, okay. So, and we can get the right-of-way that we need to build it right. So, I mean, we're kind of tight on 800 North headed to State Road 1.

Meeks said I could tell you you're probably looking at 15, 16, 17,000 an acre, at a minimum.

Greg said for an easement, you think 4 or 5 acres?

Joe said yeah, that should do it.

Tom said I would think double that, 7, 8.

Gary said so let's say it's 10 acres worth \$200,000.00 or what is it, 3 times the value or double?

Meeks said no, just fair market value.

Gary said fair market value?

Tom said he's going to want you to take that whole corner because you're going to cut that whole corner off.

Gary said yeah, right. From that driveway right there?

Greg said 3 and a quarter acres in 60 feet.

Meeks said 3 and a quarter acres are going to add, the mathematician.

Gary said you said 5 or 6?

Tom said that's squaring his field off a little bit.

Gary said is that you over there smiling, Scott? Is that what you?

Scott said all I'm doing is making a suggestion. I want to do this right.

Gary said no, no, no, no, no. I was talking about guessing the acreage.

Scott said oh, I was just guessing.

Gary said so, you're not going to take credit for knowing that close?

Greg said what I figured it's a 1000-foot square on the picture from the box from the first S curve, drop straight down, straight out to the road, about 2300 feet.

Gary said how far would we need to go out? Do we need to go past the S curve or to the beginning?

Joe said as far as now, I would come off the end of the S curve and put a curve in there. It goes straight south and then curve it.

Gary said the end, the western end of it?

Joe said yeah go to the southern end of the curve and then just extend it and curve it around.

Chad said I have a question. So, we had spoken at one of the meetings and there was indication about if we did work improvement in the intersection that we would have to comply, deal with INDOT.

Joe said if we're in their right-of-way, yes.

Chad said and would the likely outcome be that they would force some kind of?

Joe said they would sure try.

Gary said force some kind of what?

Chad said like a turn blister or something over there?

Joe said yeah, they'll push it.

Gary said what do you mean by that?

Joe said they'll come in, they'll say we're not going to allow you in our right-of-way unless you do this, this and this.

Gary said and you suppose that being what, just a wide angle turn or approach? We had to get one for the highway garage.

Scott said sometimes their DC lanes. I think that's what he's bringing up.

Joe said yep.

Chad said well, I mean, the balance between providing a new alternative that slices up Mr. Levy's land versus the current alternative that's been essentially finetuned. But if the, and this is what US Aggregate's main concern was when we brought the project concern to you was the conflict at that hill, potential collision, that would it not make sense for us to, you know, get into that right-of-way and see, at least see what INDOT would mandate, because that may be the inherent solution, unless, I may be speaking out of line, because I don't know what that opens up in terms of what INDOT would then say we have to have this and this and this and this.

Gary said you mean at the new road south?

Chad said at current 800 North and State Road 1.

Gary said oh, okay.

Tom said even if we put the new road south, they're probably going to want to do a deceleration.

Chad said you're definitely going to have to because you're going to have to tie in a new entrance. So, it's, you're going to be dealing with the same thing.

Tom said so, they'll do that on the current and maybe put a little bit, some type of a life or otherwise?

Joe said as long as it meets sight distance requirements, you should be alright. And that's so many feet.

Chad said but the current does not.

Joe said current does not, no.

Chad said but if we, if the project is ran to the intersection, into the right-of-way, then the likely outcome is INDOT will force the project to maybe put in a deceleration lane.

Joe said yeah, who knows, yeah.

Chad said or light or something to address it.

Joe said they'll put, they don't want to spend a dime. And over the years, it's gotten worse, alright, in my opinion. Back in the late 80s, early 90s, they were really cooperative, but not today. They don't want to spend a penny.

Gary said so, they would put the deceleration lanes at our expense?

Joe said everything would be at our expense if we get in that right-of-way, yes sir. If we stop short of the right-of-way, there's not much they can do about it.

Tom said do you think, their sight clearance there, if we would move it south, as long as the clearance is there, we wouldn't be required to?

Joe said they should be able to give us a permit, based on their driveway permit, that's one of the requirements of sight distance. As long as we meet that sight distance, we should be in good shape.

Gary said so you're saying if we move it south, we're in better shape than trying to work these?

Joe said as long as we meet that sight distance requirement, yeah.

Gary said we were close anyway, weren't we, Chad? It was like a 100 feet or something?

Chad said close. I still don't think that that current, that there was still a sight distance issue. I know it didn't appear that way, but I think when we measured it that it may have still failed.

Gary said where, you mean between those two houses?

Chad said uh no, at 700, sorry.

Gary said oh, at 700?

Chad said disregard the last statement. I was.

Gary said got it. I'm already confused.

David said at 800, is there a sight problem?

Gary said oh yeah.

Chad said yeah.

David said right. And the state?

Gary said it's like 93 feet sticks in my mind.

David said I guess I'm confused on the state why they're, why that isn't an important part of the project?

Joe said it's not their project.

David said so, they're not requiring a deceleration lane there?

Joe said it's only if we have to get a permit to work in their right-of-way. If we stop at the right-a-way, our project, I don't think there's much they can do about it. It's a county road, a public road onto their public road.

Tom said but it's not safe.

Joe said and they'll wait until there're major accidents and then they'll sit down and they'll look at the data from the accident history and determine what's the best alternative.

Tom said well Scott, do you think there's a problem with the sight distance on top of the hill there?

Scott said yeah, you've got the sight distance. Will INDOT, that's going to require a new permit. Will INDOT make us just passing lanes and decel lanes in or will they just let us put wide radiuses in? I can't answer that, but yes, you don't have a sight issue. If you're on top of the hill, you can see both directions fine.

Greg said, yeah, if you could get to the top of the hill, you'd be good.

Scott said that would make me feel a lot better about the project.

Tom said sure.

Scott said I mean, I'm committed to giving funding. That would make me feel a lot better if they were coming out on top of the hill.

Gary said with the homes there, and we went through deceleration.

Tom said the homes, there's not room.

Scott said that's, yeah, that's going to get into a problem. Now they might just let you put big radius's in. I've seen that.

Joe said if you go in with another permit application for a road south, they may come back and way okay, we'll give you that one but take out the old one at 800.

Chad said which you could vacate. That would be private drives for the property owners.

Scott said and they probably would, they probably would make you vacate the old one.

Gary said yeah, which would be a private drive, right, the old one?

Joe said yeah, I mean, that shouldn't be a problem. People can still get to that home, and to the fields.

Gary said do you see any impact on the homeowners on each side of that driveway?

Greg said if you take their exit, access to State Road 1 away.

Tom said he's talking about only two houses on each side of the driveway that's going to have all the trucks coming through now.

Greg said okay. I was at the wrong two houses.

Gary said they'll have traffic going past their home.

Greg said yeah. They're living on the state highway, so.

Gary said the one that's got trees and a pond. Engineers, what's the feasibility of all this?

Perry said we could look at any of those possibilities.

Scott said I just threw it out there to see if it was an option, if it was an a viable option.

Joe said if you want it, it can be built. It just takes money. It just takes money. This estimate for, from SJCA, will go up because that road is now longer. There's more of it. The survey has to be.

Tom said we're starting over with the new road instead of the rebuild.

Scott said yeah, but as you mentioned, Joe, you were pretty tight on space on their existing right-of-way anyway.

Joe said oh yeah.

Scott said because to get that road 22 feet, you were going in the side ditch on both sides, be up against a telephone pole.

Joe said it's pretty close, yeah. We're right there. Yep, you're right.

Tom said so, US Ag pay for the extra stone to do that, or supply the extra stone?

Chad said we would, yes.

Tom said that would make a huge difference.

Joe said yes.

Tom said you wouldn't have to do stabilization would you on that?

Joe said probably a bunch of clay.

Tom said put a better base in?

Joe said I'd feel better if.

Scott said you might be able to build without stabilization. They don't stabilize, they don't stabilize every road they build. But you've got soft materials, yeah, that's your way out. If you build a road in the summertime and you've got good clay, you may get by without stabilizing, and that's going to be a big savings.

Gary said so if we could pull this off for 3 million let's say, would the council be allowable of using renewable energy funding to fund this project?

David said that's a 10-member decision.

Gary said well, it is, but the council sets on their own. If we decide, the commissioners that we would do that, we need to know if the council is going to go or not. That's what we need to know tonight is how far will the council go with us to get a new road built to US Ag?

David said what's the council's?

Scott said I'm committed to getting them a road. I just am not comfortable spending 2 million and having it being an unsafe exit. So, yes, I'm committed to spend a little bit more if they'd come out on top of the hill.

David said Larry, what do you think?

Larry said to be honest with you Dave, it's kind of above my head, but yeah, I'd, just the best situation for safety, one thing that, and you know, the two new council, me being new council today, the Ridgeville, how long has it been there? How many years?

Gary said 60 maybe?

Larry said okay. And you're moving on Fairview because you're running out of gravel base at Ridgeville?

Chad said correct.

Larry said so, is Fairview, do you think, is it going to last another 50 years or is it?

Chad said yes. We've estimated at least 50 years in reserves.

Larry said okay. That was just one thing in my mind.

Gary said I think it went in the 40s sometime at Ridgeville, so we're at 80 years of stone there. I think Fairview has more land than Ridgeville did as far as.

Chad said correct.

David said right or wrong, we'll be gone. What do you think Todd?

Todd said I'm just going to defer to other people who have thrown a lot more thought into it. I'll go along.

David said okay. Mike?

Mike said even as much as I hate spending money, I think the road south would be better.

David said Bev, what do you think?

Bev said I was out there. I've lived out there before, and it's terrible the way it is. I have no other recourse, what US Ag wants to do to help with the gravel, and if it can be done financially, I think it should be done.

Larry said that was my question, Dave. Could we get the funding either way?

David said wind farms has some money there, and everybody knows here, the original intent of this money is for roads, bridges and drains. So, I'd like to see the best cost possible I mean, I think everybody's got to be a player in this US Aggregate.

Tom said one thing I look at safety-wise, they had an incident on 800, I see those big heavy trucks going down 3 ½ miles of county road trying to pass each other with the narrow roads and seeing that same type of incident. Compared to spending money, you know, one life is not worth 3 million dollars of renewable energy money.

Gary said your favored on the south?

Tom said we've got to work at that, because I haven't ever been, haven't been happy with any of the solutions.

David said Greg?

Greg said and as I read here on your paper, you guys are committed to getting your scale and all that moved within the 12-month period?

Chad said correct. Yeah, I put 12 months on the paper. I think we'll be back after talking to Mr. Thornburg, Ed, we shouldn't have a problem with some of the county drains that we need to move in order to do so.

Greg the when we talked about at our last meeting, there wasn't any firm commitment from you folks as far as moving that if we did do a road. So, I was glad to see that here that you are firmly committed to.

Chad said yes, on record, we're firmly committed, we'll move that entrance, get all that truck traffic off of the other county roads.

David said so, I guess Gary we have our consensus from the county council.

Gary said Missy, are you committed?

Missy said yeah, as long as, I want to go the safest route.

Gary said okay. Tom? I'll be committed. So, the next thing we need to do then is get an engineering plan.

Greg said you need to see Dick Levy first.

Tom said I will talk to him.

Meeks said a legal description.

Greg said and just explain to him, you know, we want to buy this and if you don't sell it to us, we're just going to take it.

Joe said yeah, we need to lay out and plan. I'd like to have a meeting with INDOT.

Gary said anybody know how wide that is?

Joe said it's fairly wide.

Greg said there's a lot of room between the two homes.

Tom said it looks tight on this little map.

Greg said yeah, it looks tight on the little map. But there are to be quite a few feet either one of the houses.

Ed said it's in 500 feet isn't it?

Greg said pardon me?

Ed said looking at this picture here, you're close to 500 feet.

Scott said they're probably going to need some, they're going to probably need some fill, because that's a little bit lower down through there.

Gary said okay. So, it's getting late, so what would be the very next course of action we need to take Meeks? What do you think?

Meeks said talk to Levy. We need to a legal description and talk to INDOT.

Joe said yeah, we, I need to get with SJCA, get a new proposal. I'd like to have a meeting with INDOT, with Mike McNeil who is the district traffic engineer, sit down and have a one on one and let him know what we're thinking about and see what, see what he's thinking and make sure there's no obstacle with INDOT and then at your next meeting, bring in the new proposal from SJCA and then if you can approve that, we'll get rolling.

Gary said will you have news from the INDOT by then?

Joe said I hope to have, yes. They can get a proposal together can't they?

Meeks said probably have a couple appraisers come in.

Joe said no, I want to take some samples, but they won't have to be 50 feet or anything.

Gary said okay, ladies and gentlemen, if we could get back to a little bit of order here. So, we're looking at maybe bringing this road into the new land and once we get it clear around the S curve

go away completely in our plan. So, we don't have to mess with the S curves. We're just going to build a road west of the S curves, just enough to get on US Ag, forget the S curves even exists.

Joe said can you bring it in at that point?

Chad said here's something, I just, coming in down here.

Joe said bring it in right here?

Chad said yes.

Joe said okay. Alright.

Gary said if we take out the cost of this S curve rebuild, it's going to go a long way.

Chad said that would be our preferred probably, point of entrance and exit if we had to move there, yes.

Gary said if west of the S curves?

Chad said yes.

Gary said so, in the plan, they don't even exist.

Greg said so in other words, it's going to be good for both.

Gary said yeah. Okay. Everybody on board with that?

Joe said the first thing, I'll see if I can get this moving quicker. I hate to keep going on but, is there any way I could get approval to have some Geotech work done early on? I mean, get something moving now so we know what's out there as far as the soil through that field, so we'll know whether we need to do, whether we can use geo-grid and stone, will we have to soil stabilize.

Gary said should we even do that before we permission from the landowners?

Joe said no, one way or the other, it's, when they put the numbers together, they need to know which way we're going. One's a lot more expensive.

Gary said so Meeks, that not being our land, where, technically, can we do it legally?

Meeks said your need permission.

Scott said Joe, they could design that, to build that and just put a stabilization as needed as a budget.

Joe said worst case.

Scott said yeah, they could put an estimated cost not stabilizing it and just put a stabilization cost in there.

Joe said oh, okay.

Scott said stabilization cost is going to be per square yard.

Gary said I'd rather get Dick Levy on board permission, all that first. And then just do what Scott's talking about. I think it's a good idea. Worst case and lease case, and we know we're going to be somewhere in that bookend. Okay. Is there any more discussion we need on this particular road project right now? Anything you need, Joe?

Joe said no, I'm good.

Gary said Chad? Are you on board with everything we're talking about, you take back to your company.

Chad said yep. Yep. Thank you.

Gary said it's a big commitment and I think we're all on board. Does anybody else on the commissioners have anything to add to this road discussion? Missy?

Missy said no.

Gary said Tom? Dave, you want to see if anybody else from the council has anything to add?

David said anybody else?

Gary said okay. The final bit of, since we're going to be looking at bonding the jail project, everybody is on board that we're at about 4.2 to 4.5 million on the jail project and probably \$175,000.00 in construction management from Argo.

Gary said I don't know who in the world would project manage that would have the no how to deal with what's going on behind the scenes of that control system. Art, do you want to come up and add anything to that?

Art Moystner said no, that's the only thing I wanted to make sure Gary, that everybody has been very supportive of that is, we definitely need a project manager because I know Jake or I, neither one, are comfortable to watch what's going on. So, that's all I would have. I appreciate it. Thank you.

Tom said we we're talking about doing multiple projects, potential projects, when we throw the morgue in that with the tax situation.

Gary said we can.

Tom said since the special LIT, it's not going away.

Gary said did you get a price from him on the morgue?

Tom said I did not.

Gary said it is between 2 and 3. That's when I first talked to him, he thought somewhere in that range.

Tom said yeah.

Gary said but we can also.

Greg said 2 and 3 what?

Gary said hundred thousand.

Meeks said we also have to consider the airport. You have the terminal.

Gary said yeah, I understand on that 2 or \$300,000.00, we took ARPA money and paid off insurance contract money and posted that money in County General.

David said okay.

Gary said yeah. So, that helped the balance of County General. So, anyway, we could maybe go that route with the airport.

David said well I think Special EDIT, we have enough funds there to.

Gary said we've already had that discussion. It's allowable, isn't it Dave?

David said it is.

Gary said okay. So, is everybody is on board with the bonding discussion that's going to be coming as we prepared to state this jail project.

Missy said I'd take a vote?

Gary said huh?

Missy said I think we need to vote and make sure we're all on board.

Gary said well, no, because we'll have to go into our meetings.

Missy said okay.

Gary said because we're already ready to vote on the bond right now. I'm just making the council aware they ought to be coming and ask where we're at on this. I don't believe we need to vote. Meeks, you think we need to vote on that right now?

Meeks said no. I'll reach out to their attorney.

Missy said so everybody's on board, we're moving forward.

Gary said well commissioners are and councilors.

David said council.

Gary said now I believe that's all the business to come before this joint session. Does anybody have.

Missy said how are we doing over at the EMS over in Farmland?

Gary said right now, I believe that we are down to the stone. Everything else has been corrected, put in properly, water line has been re-routed and buried underneath the frost footer, not above it. The inside fans are working. The generator is working. The AC is up and running. We have some landscaping to do. He's got to come back and talk about the stone, and that's where we're at. I asked Brad if there's anything else in there that he's seen after operating out of it several weeks, and he said no.

Missy said be a good idea on all those projects to have Jake on them from the very beginning.

Gary said he would. Yeah, but I think what really was there is Randy getting off of surgery. We would have been better with a project manager. There's no doubt about it.

Tom said if I go talk to Dick, is there some kind, can we do a mock up map or something or just take this little map and kind of show him? I mean, what?

Joe said probably just show him what you got and then tell him that we're trying to get to that point, yeah.

Tom said okay. As long as he's in town, I'll run over tomorrow and talk to him.

Greg said explain to them about the 12,000 trucks estimated.

Gary said it could grow from there.

Greg said he's in the trucking business.

Tom said he does.

Gary said I appreciate your passion on safety.

Scott said I just wanted to explore every option, and everybody have a safe intersection.

Gary said that's why we have this joint meeting going. Yes.

Larry said I have a question, and like I say, being new, what other bonds do we have out there? Several, 2 or 3?

Gary said we have a bond on the highway garage and we have a bond still in RCCFO on a remodel there.

Meeks said those are the only two bonds I think we have.

Gary said those two?

Larry said and we're getting ready to pay off the court house or it's already.

Meeks said it's been paid off for a while.

Tom said the court house is the, switched over to the highway bonding.

Gary said I think Special LIT has enough to pay off the highway bond if we wanted to.

Larry said so, the highway and the RCO?

Gary said uh huh.

Larry said thanks.

David said you can't pay the bond off until after 10 years.

Meeks said yeah, there're requirements.

Citizen Comments (3 minutes)

Gary said okay now, anybody from the general public have anything to add tonight? If you do, come up and state your name. You have 3 minutes.

Adjournment

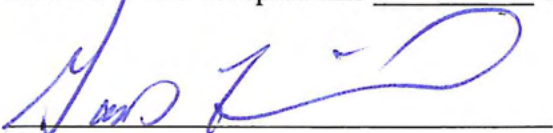
Gary said alright. Somebody on the commissioners like to make a motion that we adjourn?

Missy made a motion to adjourn. Tom seconded the motion. All aye votes. Motion granted.

David said motion for the county council to adjourn the meeting?

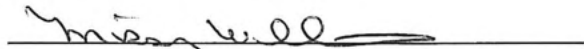
Bev made a motion to adjourn. Mike seconded the motion. All aye votes. Meeting adjourned.

Reviewed and accepted this 21 day of July, 2025

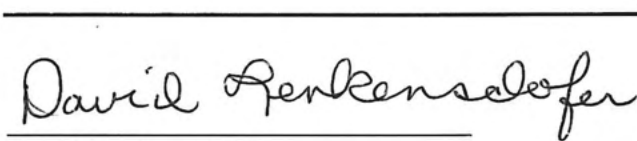

Gary Friend



Tom Kerns



Missy Williams

 Reviewed and accepted this 5 day
of August, 2025
David Lenkensdofer

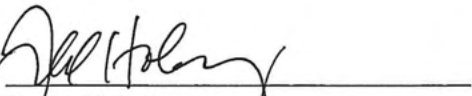
David Lenkensdofer

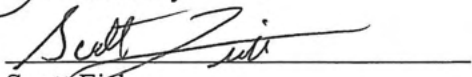

Larry Preston

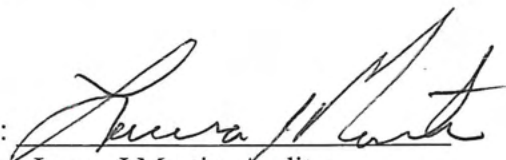

Beverly Fields


Greg Cheesman


Mike Stine


Todd Holaday


Scott Fisher

ATTESTED: 
Laura J Martin, Auditor