

Be it Remembered that the Common Council of the City of Plymouth, Indiana, met in regular session on April 8, 2024. The meeting was held in the Council Chambers, on the second floor of the City Building, 124 N. Michigan St., Plymouth, Indiana and was called to order at 6:30 p.m.

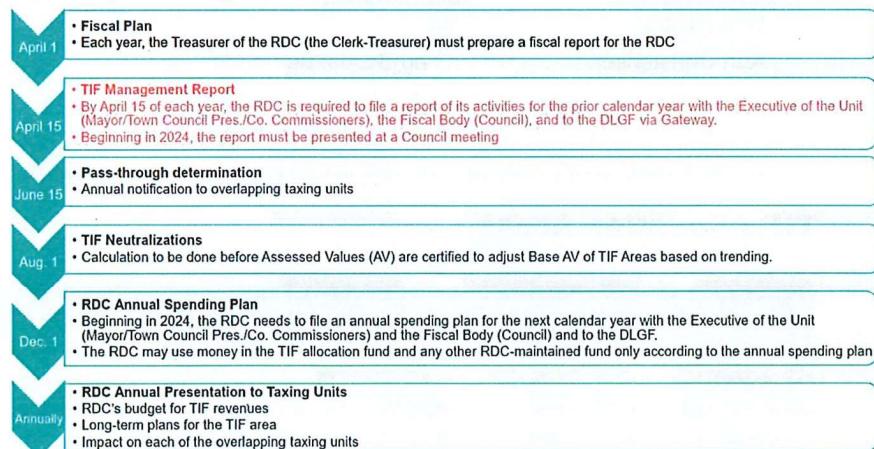
Councilwoman Starr offered prayer and Mayor Listenberger lead the Pledge of Allegiance.

Mayor Listenberger presided for Council Members Duane Culp, Kayla Krathwohl, Dave Morrow, and Linda Starr who were physically present. Council Members Don Ecker, Jr, Randy Longanecker and Shiloh Carothers Milner attended virtually. City Attorney Houin and Clerk-Treasurer Gorski were present. The public was able to see and hear the meeting through Microsoft Teams.

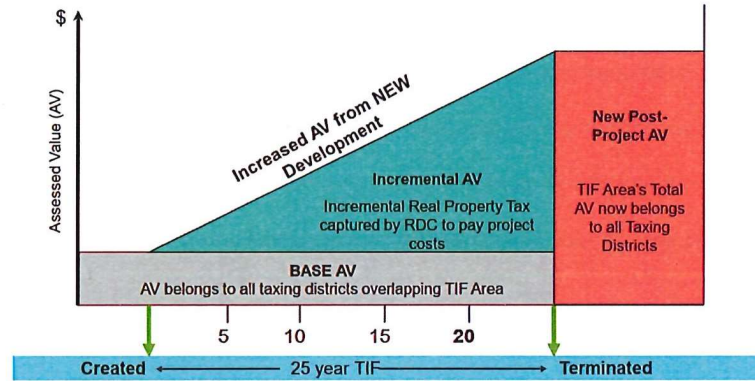
Council Members Culp and Starr moved and seconded to approve the minutes of the regular session of the Common Council on March 25, 2024 as presented. The motion carried.

Heidi Amspaugh introduced herself as a partner at Baker Tilly and she assists the Redevelopment Commission as their Financial Advisor. She stated that this is a new reporting requirement of the Redevelopment Commission (RDC) and they have historically had what is called a TIF Management Report. It has been 8-10 years now since the RDC has had to submit this TIF Management report to Gateway. She explained that the legislature added in their last session that this information now has to be presented to the Council which is why she was in attendance that evening. She provided a presentation to the Council for the prior year 2023. She stated that the first slide lays out all the different reporting requirements that the RDC's in the State of Indiana have to do related to TIF and explained that she would be touching on what is in red.

RDC Reporting Requirements



Tax increment financing (or "TIF") is a tool which **captures new assessed value** and property taxes from new development in a **designated area**



Purpose of TIF

To finance **incentives** or **infrastructure** needed to induce private investment

To encourage orderly economic growth in targeted areas

To redevelop blighted areas

Note: New businesses in a TIF Area still pay property taxes on their new private investment.

Redevelopment Commission Members - 2023

| Name | Title |
|------------------|--------------------------------|
| Mike Miley | President |
| Tom Pedavoli | Vice President |
| Nancy Felde | Secretary |
| Craig Hopple | Member |
| Billy Ellinger | Member |
| Kurt Christensen | Non-voting School Board Member |

Note: No Redevelopment Commission (RDC) members removed in 2023 and RDC has no employees.

TIF Allocation Areas

| TIF Allocation Area Name | TIF Code | TIF Area Nickname | Establish Date | Expiration Date | Description |
|---------------------------------|----------|-------------------|----------------|-----------------|---------------|
| US 30/Oak Road | T50007 | TIF 1 | 2/16/1993 | 6/1/2040 | Original Area |
| East Jefferson/Central Business | T50008 | TIF 2 | 2/12/2001 | 2/12/2031 | Original Area |
| East Jefferson/Central Business | T50008 | TIF 2 | 4/3/2006 | 4/3/2036 | Expansion |
| East Jefferson/Central Business | T50008 | TIF 2 | 10/11/2004 | 10/11/2034 | Expansion |
| East Jefferson/Central Business | T50008 | TIF 2 | 6/30/2008 | 6/30/2038 | Expansion |
| U.S. 30/Pine Road | T50009 | TIF 3 | 2/23/2004 | 2/23/2034 | Original Area |
| South Gateway/Western Downtown | T50010 | TIF 4 | 9/1/2016 | None | Original Area |
| Western Avenue | T50011 | TIF 5 or Winona | 8/21/2018 | 1/23/2045 | Original Area |
| Plymouth-Goshen Trail | T50012 | TIF 6 | 2/19/2019 | 4/9/2045 | Original Area |
| Pretzels Expansion Building Air | T50013 | TIF 7 | 5/21/2019 | 9/19/2044 | Original Area |
| Water Street | T50019 | TIF 8 | 11/21/2023 | 1/12/2049 | Original Area |

Finances (as of 12/31/23)

| Total Revenues and Expenditures by TIF Area | | | |
|---|----------------------------------|--------------------|--------------|
| TIF Area Name | Total Revenues | Total Expenditures | |
| US 30/Oak Road | \$363,438.77 | \$452,544.71 | |
| East Jefferson/Central Business | 310,499.49 | 125,743.42 | |
| U.S. 30/Pine Road | 861,778.52 | 445,750.15 | |
| South Gateway/Western Downtown | 29,856.94 | 1,214.64 | |
| Western Avenue | 102,017.56 | 4,858.40 | |
| Plymouth-Goshen Trail | 202,159.87 | 165,764.64 | |
| Pretzels Expansion Building Air | 280,068.20 | 248,695.90 | |
| Water Street | 0.00 | 0.00 | |
| Redevelopment Commission Expenditures | | | |
| Category | Subcategory | Description | Amount |
| Services and Charges | Professional Services | | \$102,953.75 |
| Debt Service | Payments on Bonds and Other Debt | | |
| | Principal | | 1,012,500.71 |
| Debt Service | Payments on Bonds and Other Debt | | |
| | Interest | | 327,095.43 |
| Services and Charges | Other | | 221.97 |
| Grants/Loan | | | |
| None | | | |
| TIF Distributed to Other Units | | | |
| None | | | |

Fund Balances (as of 12/31/23)

| Fund Balances as of December 31, 2023 | | | |
|---------------------------------------|---|--------------|--|
| TIF Area Name | Fund Name | Balance | |
| US 30/Oak Road | 1993 TIF Tax Money (4445) | \$350,972.65 | |
| US 30/Oak Road | 2017 Bond O&R Fund (80-0369-05-0) | 9,873.25 | |
| US 30/Oak Road | 2017 Bond Reserve Fund (80-0369-04-3) | 344,624.90 | |
| US 30/Oak Road | 2017 Bond Sinking Fund (80-0369-01-9) | 4,349.73 | |
| East Jefferson/Central Business | 2000 TIF Tax Money (4446) | 518,215.83 | |
| East Jefferson/Central Business | TIF Principal & Interest Fund (3321) | 68,480.00 | |
| East Jefferson/Central Business | TIF Debt Service Reserve Fund (3322) | 152,109.69 | |
| U.S. 30/Pine Road | 2005 TIF Tax Money (4447) | 2,565,590.13 | |
| U.S. 30/Pine Road | 2021 Refunding DSR Fund (810108043) | 234,897.83 | |
| U.S. 30/Pine Road | 2021 Refunding Bond Fund (810108035) | 4,459,549.70 | |
| South Gateway/Western Downtown | TIF 4 2016 S Gateway/W Dwnhwn (4448) | 85,442.10 | |
| Western Avenue | TIF 5 Winona TIF Area (4449) | 0.00 | |
| Western Avenue | 2020 Bond Fund (155815) | 95,909.16 | |
| Plymouth-Goshen Trail | TIF 6 Plymouth-Goshen Trail (4450) | 121,818.83 | |
| Plymouth-Goshen Trail | 2020A Bond Construction Fund (280179) | 1,649.74 | |
| Plymouth-Goshen Trail | 2020A & 2022B Bond Fund (280175) | 17,939.79 | |
| Plymouth-Goshen Trail | 2022B Bond Construction Fund (312507) | 0.00 | |
| Plymouth-Goshen Trail | 2022B Bond Issuance Expense Fund (312508) | 0.00 | |
| Pretzels Expansion Building Air | TIF 7 Pretzels Air TIF Area (4451) | 139,659.00 | |
| Pretzels Expansion Building Air | 2019 Pretzels Project Fund (80-3503-01-6) | 393.99 | |

Debt Payments - 2023

| TIF Area Name | Debt Name | Total P&I Outstanding | P&I Paid on Debt | Maturity Date of Bonds |
|---------------------------------|--|-----------------------|------------------|------------------------|
| East Jefferson/Central Business | Redevelopment District Bonds, Series 2012 | \$585,650.00 | \$124,440.00 | 2/1/2028 |
| US 30/Oak Road | Redevelopment District Lease Rental Bonds of 2017 (City Hall Renovations Project) | 1,089,168.75 | 315,825.00 | 2/1/2027 |
| US 30/Oak Road | Waterworks Revenue Bonds of 2015 (1) | 5,505,723.75 | 55,000.00 | 6/1/2040 |
| Pretzels Expansion Building Air | Taxable Economic Development Revenue Bonds of 2019 (Pretzels, Inc. Project) | 12,594,684.00 | 237,600.00 | 2/1/2035 |
| Western Avenue | Taxable Economic Development Revenue Bonds, Series 2020 (Winona Project) | 7,150,843.75 | 0.00 | 8/1/2034 |
| Plymouth-Goshen Trail | Taxable Economic Development Revenue Bonds of 2020, Series A (Centennial Crossing Project) | 2,624,675.00 | 115,325.00 | 8/1/2040 |
| Plymouth-Goshen Trail | Taxable Economic Development Revenue Bonds of 2022, Series B (Centennial Crossing Project) | 1,267,450.00 | 47,975.00 | 8/1/2032 |
| U.S. 30/Pine Road | Taxable Economic Development Refunding Bonds, Series 2021 | 5,099,458.18 | 443,431.14 | 2/1/2035 |
| Water Street | Taxable Economic Development Revenue Bonds, Series 2024 (Water Street Townhomes Project) (2) | 1,521,320.83 | 0.00 | 2/1/2032 |

- (1) The RDC has pledged a minimum of \$40,000 and a maximum of \$80,000 of TIF 1 revenues annually towards the payment of the Bonds.
 (2) The Bonds are payable from a pledge of Tax Increment revenues collected in the TIF 2 Allocation Area and the Water Street Allocation Area. The Pledge of Tax Increment from the TIF 2 Allocation Area is junior and subordinate to debt service on the 2012 Bonds.

Housing TIF Allocation Area

Number of houses completed under the program 0
 Average sales price of completed homes N/A

Additional notes regarding RDC

The RDC has amended TIF 1, 2 and 3 several times with the purpose of adding projects to their ED Plans. Those amendments are not included in the list above. The RDC passes through incremental assessed value in the TIF 1 Area in the amount of \$20,000,000. The RDC captures personal property in the following TIF Areas: TIF #5: Western Avenue Allocation Area (Winona Bldg Products, LLC) and TIF #7: Pretzels Expansion Bldg Air Allocation Area (Pretzels, Inc.).

Mayor Listenberger asked if there is a workshop possibility.

Amspaugh responded in agreement and stated that they typically have a budget workshop going into budget season and has discussed having a TIF section near the back of that. She stated that one gains knowledge on Public Finance Indiana, AV's, Taxes, Levies, TIF, and how they work. She stated that it goes into more detail than the slides she was presenting. She believes it is important for councils, especially ones that have several new council members and a new Mayor. She explained how it is a very powerful tool as she works with several communities that have double the TIF's of Plymouth but still maintain pretty low tax rates. She stated that if there are projects that need to be financed, it is a very good tool to utilize as it is not an additional property tax levy on anyone's property taxes.

Mayor Listenberger believes that will be very helpful. He asked if that usually lasts a couple of hours and asked how it operates.

Amspaugh responded by explaining that she can work with the Clerk-Treasurer in order to get that scheduled. She asked if the Council took a budget workshop with Eric Walsh and Tyler Coffel last year or not.

Mayor Listenberger responded by stating that he does not recall doing any in the last four years at least and believes that it will be a great learning opportunity.

Amspaugh explained that it is typically done as a workshop and can be done in accordance with whatever is best for the council member's calendars. She suggested that it is good for the Plan Commission, Redevelopment Commission, and whatever other boards may make sense to be a part of in order to all be on the same page.

Mike Miley, Redevelopment Commission President, asked if the responsibility for the filing of the TIF Management Report was now the responsibility of the Common Council.

Amspaugh responded that it is not correct. She explained that the information now has to be presented to the Common Council. She stated that the Redevelopment Commission will just need to make note in their minutes that they have received the report. She explained that the information has already been uploaded into Gateway for the Clerk-Treasurer to submit so she will actually go in and submit it on their behalf.

Miley asked if the RDC will still have to have a meeting with the overlapping taxing districts.

Amspaugh replied that they will still have to have their annual meeting requirement where the overlapping taxing units are invited and the budgets, long-term plans for the TIF Areas, and the

impact to the overlapping taxing units are discussed. She stated that that will be a separate meeting as well.

**Notice of Public Hearing
City of Plymouth, Indiana
Vacation of a Portion of a
Street Between N. Seventh
Street and W. Madison Street
and a Portion of a Street Be-
tween N. Seventh Street and
an Alley**


The Plymouth Common Council has received a petition from property owner Mary Hostetler requesting the vacation of a portion of N. Seventh Street between N. Seventh Street and W. Madison Street and a portion of N. Seventh Street between N. Seventh Street and an alley located to the west of petitioner's property. Pursuant to Indiana Code § 36-7-3-12, a

hearing on the petition is now scheduled for the Common Council's regularly scheduled meeting on Monday, April 8, 2024, at 6:30 p.m., 124 N. Michigan St. (Garro St. Entrance, Second Floor), Plymouth, IN 46563. At the hearing, any person aggrieved by the proposed vacation may object to it as provided by Indiana Code § 36-7-3-13. After the hearing, the Common Council may, by ordinance, vacate the public street.
Plymouth Common Council
Lynn M. Gorski, Clerk-Treasurer

March 27, 2024 PM030599 fspadp

Council Members Culp and Morrow moved and seconded to open the public hearing for the vacation of a portion of street between N. Seventh Street and W. Madison Street and a Portion of a street between N. Seventh Street and an Alley. The motion carried.

Houin stated that the public hearing is for an application to vacate what was submitted by Mary Hostetler on March 16th. He referenced the application along with a map of the area requested to vacate. See attached application and map below:



Application to Vacate

Name: Mary Hostetler Phone Number: 574-540-1173

Address: 1120 W Madison St Date: 3-16-24

To the Common Council of the City of Plymouth, Indiana, the undersigned owners of the real estate located at: 1120 W Madison St.

respectfully petition the Common Council to pass an ordinance vacating the following area:

Seventh Street + E/W Alley between parcels

Seventh St. North of Madison and South of the curved

street that goes to Beerenbrook

Reason for Request: Live on Madison St. + own land on

Madison / B Beerenbrook since 1984 don't have much for

alley - own on Seventh

He explained that all of the parcels highlighted in yellow are currently owned by Ms. Hostetler and the request is to vacate the lands with the bright red lines. He stated that the very bottom of the map is Madison Street and Beerenbrook Street runs north and south. He stated that the street that comes down from the top center then curves is Seventh Street. He also explained that the areas with the red lines are public right-of-way and are undeveloped. He said he would let Utility Superintendent Davidson address whether the City has utilities in those areas. He clarified that State Law states anyone can request to vacate a public right-of-way so that is what the application is for. He explained that the requirements are for the City Council to hold a public hearing and to take public testimony regarding the application. He advised that they are then allowed to make a decision

on whether to approve or deny the application. He suggested allowing Davidson present anything the City has on utilities, then hear from the applicant, and then hear any public testimony.

Culp asked if Ms. Hostetler would take everything up to the red line or all of the public right-of-way.

Houin responded by stating the way it works is if the right-of-way is vacated a line is drawn down the middle and the vacated property goes to the adjoining property owners. He explained that for the east-west line, the shorter line at the top, Ms. Hostetler owns the parcel to the north and the parcel to the south so all of that property would go to her. He also explained that for the north south portion she is requesting to vacate, on the southern portion, she owns the parcels on the east and west so those would go to her parcels as well. He stated that on the northern strip, the half on the west would go to Ms. Hostetler while the half on the east would go to the other three property owners.

Davidson stated that as far as utilities, the City has a water line in the north-south section that runs from Madison Street and runs all the way up to Harrison Street. He also stated that up at the intersection of Seventh Street where the two lines come together the City has a sanitary sewer and storm sewer. He said that there is also a private sewer cleanout behind the home with a swimming pool so there are some utilities in that right-of-way.

Culp asked how that would affect his department.

Davidson responded by stating that if it were vacated, at a minimum, they would need an easement so they could continue to maintain it. He informed them that the water line was put there assuming that at some point the lots would be developed, allowing them to be serviced by utilities at that point. He restated that at minimum they would need an easement.

(Mary Hostetler 1120 W. Madison Street, Plymouth, IN 46563)

Hostetler stated that she has been taking care of that whole area as far as mowing and picking trash up as she has lived there for quite a while. She stated that at one point she went to the courthouse to do something she can't remember and they said that she should see about getting it vacated on that alley because it was never developed. She said she has been there since 1984 and she does not know when they plan on developing it. She stated that it would be a lot easier if she had it all at once and not let cars come through. She stated that she has not had any problem there. She said that there is a curb and to the left of it there is just a wooded area that you can get to the park and Armory from.

Houin stated that if anyone was not familiar with the area that the National Guard Armory is to the west of the property.

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Mayor Listenberger asked if there are any plans for the property.

Hostetler responded by stating that she wants to keep it as is until she passes. Once she passes, the property will go to her daughter. She informed the council that she does not plan on doing anything with the property.

Morrow asked that other than developing or just maintaining it, what is the benefit for her.

Hostetler responded by stating that there would no longer be traffic coming down an alley that was supposed to be built however many years ago. She also said it has never been developed or talked about. She stated that she had lived there for years before she found out an alley should have been there.

Morrow asked if any of the property owners have access off the alley into their lots.

Hostetler replied by stating that if they wanted to, they could have access. She informed them that there are three homeowners who reside on Beerenbrook Street who have signed the application. She also informed them that the other gentleman lives near where the Armory has all of their utility vehicles. She said his home is a little bit farther down from that.

Morrow asked if any of her neighbors were present at this hearing.

Hostetler responded by stating that she does not believe so.

Marquardt stated that there do appear to be NIPSCO lines that run in the north and south area, along with some gas locate flags. He explained that if this vacation was granted, he believes NIPSCO would need easements as well.

Hostetler stated if they need to.

Culp asked if that area is ever plowed.

Marquardt informed him that they never plow it and as Ms. Hostetler said, she has always maintained the grass. He stated that it is similar to other places and provides the example of the big easement behind his house that he maintains so it looks nicer. He stated that if she did not maintain it, they would mow it occasionally, but probably not as frequently as she likes it mowed. He stated that there are places like that all over the city. He restates there are some NIPSCO lines that run through there so he believes NIPSCO would need to have some input on this as well for utilities. He stated that he did not see lines through the east-west line but there are lines running through the north-south line.

Houin stated that there are some utilities in the area and, at the same time, it has not been developed; however, it is still available for future development. On behalf of the City's, he would recommend not to vacate the land. He stated that the practical effect of keeping it as a public right-

of-way is that it wouldn't look or be any different than it is now. He also stated that if they were to vacate it then they would have the complication of creating and maintaining those easements for utility access. He informed them that it would limit anything that Ms. Hostetler or any future homeowner could do. He said that also by keeping it a public right-of-way that the City retains the potential for future development as there are several lots there that are buildable lots or could be developed for future housing. He said they would require a street if developed. He states it was referred to as an alley right-of-way but it is actually wide enough for a full street to run through there so it maintains it as an area for future development. He restates, based upon that information that on behalf of the City, he recommends that they not vacate any of those area's rights of way.

Krathwohl asked if they were to vacate it now would there be a way to undo the vacation of something.

Houin responded by stating that it is eminent domain and it is very difficult and not a practical option to try to regain it. He said if anything is built on that area in the future it becomes more complicated if one wanted to try to take back the right-of-way.

Culp suggested that they table it and allow time to look into it further. He asked Davidson what type of hardship it would be to get in there.

Davidson responded by stating that it would be no different than it is now if it is not developed but if they did build something in or around it with pavement over the easement then it would be at more expense to restore the area.

Starr stated she would like to know if NIPSCO would have any restrictions and if they need to talk to them about.

Hostetler asked what development the Council was talking about.

Houin replied that it is speculation about potential development. He explained that if NIPSCO had a utility easement then it would prohibit any sort of structures to be built in their easement. He also explained that it would be the same type of utility easement that the city would require because of the water and sewer access. He said that nothing could be built, and if it were built, then the owner of the property would be responsible for any cost to demolish or remove the developments to allow access, along with any additional expense the utility incurs to access their utility lines. He stated that if there is an easement there then nothing can be built, even if it is vacated.

Hostetler asked if that is for the curve where Seventh Street and Beerenbrook Street meet.

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Houin stated that he was talking about where the red lines on the map are for the area requested to vacate. He stated that at the very least the north-south line, the extension of Seventh Street, would require a utility easement that would not allow anything to be built in that area.

Hostetler asked what they would be building.

Houin stated that he does not know. He explained that if it were to be vacated and Ms. Hostetler or a future owner wanted to put a storage shed, garage, or swimming pool in that area, even something as simple as a playground structure, that those would all be prohibited by a utility easement.

Hostetler explained that she plans on living there until she dies and then she does not care what her daughter does with it. She stated that she does not believe her daughter will want to do any building or anything on that property at all and if she did, she would probably sell it as she currently lives in Mishawaka. She informed the council that her daughter has lived in Mishawaka for about 30 years and everything is in her name so when she acquires the property, she can do whatever she wants. She said she already has a garage, shed, and everything she needs. She stated that the alley has not been vacated and nobody has improved anything since. She said she pays her taxes just like everybody else does and she feels she was not asking too much.

Council Members Ecker and Longanecker moved and seconded to close the public hearing for the vacation of a portion of street between N. Seventh Street and W. Madison Street and a portion of a street between N. Seventh Street and an Alley. The motion carried.

Houin stated that because he was not sure what Davidson had to present or what the council would decide, he did not prepare an Ordinance that would have been required if the decision was made to vacate so it was not on the agenda as an agenda item. He recommended that the council take action to either approve, deny or table the request so a final decision could be made. He informed the council that if they were to approve the request, he would prepare the ordinance and work with Ms. Hostetler and Davidson to create whatever easements would need to be included and work through that process. He stated that it was entirely based upon the final decision.

Council Members Morrow and Ecker moved and seconded to deny the vacation of a portion of Street Between N. Seventh Street and W. Madison Street and a Portion of a Street Between N. Seventh Street and an Alley. The motion carried.

City Attorney Houin presented CF-1's for tax abatements submitted as followed:

- CF-1 PP IWC Real Estate 2019
- CF-1 RP IWC Real Estate 2019

- CF-1 PP IWC Real Estate 2020
- CF-1 PP Pretzel's Inc. 2016
- CF-1 RP Pretzel's Inc. 2016
- CF-1 PP Pretzel's Inc. 2018
- CF-1 RP Weir Enterprises LLC

Starr informed everyone that she is fairly new to the CF-1's and saw a lot of these in them packet. She asked who checks and audits them to ensure their information is correct.

Houin responded by stating that as far as investigating to ensure they are reporting the correct information, they typically rely upon their acknowledgement on the form that it is accurate information. He stated that if any of these companies misrepresented any of this information or gave false information on the form then that could be a big problem for them. He stated that he is unsure if anyone actually investigates to verify so they are just taken by their word. He informed the council that their role is to review them and determine whether they are in substantial compliance so they do not have to be exact. He clarifies they do not have to match 100% of their estimates exactly but if it is substantially accurate or they have substantially met those expectations then they can approve them. He advised them that if they find they are not in substantial compliance then the next step would be to notify the company and schedule a hearing at which testimony would be presented and they would determine if they have made reasonable efforts towards substantial compliance. He stated that only then, if it is found that they did not make reasonable efforts, they can consider revoking the abatement.

Starr stated that it is a serious thing if they do not.

Houin agreed that it is serious if they do not at least make reasonable efforts. He said that at that point it would be for the council to investigate more fully whether they have been falsifying the forms and not making an effort to comply. He stated that if they have made reasonable effort and reasonable progress then realistically it is considered substantially compliant.

Council Members Longanecker and Morrow moved and seconded to approve all CF-1's as presented. The motion carried.

Clerk-Treasurer Gorski informed the council that the City received a donation in the amount of \$1,000.00 from Gibson to be used for the Mayor's Summer of Music. She informed them that the donation is to be receipted into the City Monetary Gift Fund and be used for the Mayor's Summer of Music. She requested approval to accept these donations.

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Council Members Culp and Krathwohl moved and seconded to accept the donation as received. The motion carried.

Houin presented the next item on the agenda, the Conflict-of-Interest Statement for Police Chief Weir and learned that it was really not an action item but rather should have just been in the communications. This was addressed in the Board of Public Works and Safety meeting just before this meeting.

City Attorney Houin introduced Resolution No. 2024-1101, A Resolution of the Common Council of the City of Plymouth to Approve the Application of Susan Kessler for a Commercial Revitalization Rebate Program Grant.

Morrow asked why there was such a huge variance in proposals.

(Susan Kessler 109 N. Michigan Street, Plymouth, IN 46563)

Kessler responded by stating that she has been in the building since January of last year. She said that when they moved in, they had a couple of skylights that were leaking and at first, they thought they had an indoor swimming pool but quickly realized why it was there. She said they repaired those leaks and decided to go further. She informed the council that they had a hard time getting a contractor to even give them a quote. She stated that there is a big difference in price and they decided to go with Five Star Roofing Systems. She said that it was more of a tar surfacing instead of a tear off.

Culp asked if the one from Eicher Roofing Solutions was polyurethane spray and informed Kessler that that was the reason for the difference in price.

Kessler replied that she believes it was for polyurethane and that is why it was \$52,802.00. She stated that it was partly because it was a tear off. She said that they received another quote of \$132,000.00. They decided to go with the lesser of the two which included a twenty-year warranty. She explained that they had an extenuating circumstance so they had to start the process due to the rain this season. She explained that the prior patching did not hold.

Houin reiterated what Kessler mentioned, that they had to begin the work. He explained to the council that if they read the ordinance that creates this program, normally you would require that the grant be approved before work can begin but it does include language that does allow an exception when there are emergency conditions or rather extenuating circumstances. He states in the resolution that was prepared; it cites those circumstances as there was active leaking from the roof that needed to be addressed immediately.

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RESOLUTION NO. 2024-1101

A RESOLUTION OF THE COMMON COUNCIL OF
THE CITY OF PLYMOUTH TO APPROVE
THE APPLICATION OF SUSAN KESSLER
FOR A COMMERCIAL REVITALIZATION REBATE PROGRAM GRANT

WHEREAS, the City has established the Commercial Revitalization Rebate Program to encourage property owners to renovate existing buildings and to make other real property improvements. The encouragement is in the form of a rebate to the property owner of an amount not to exceed twenty percent (20%) of the actual project costs directly related to the eligible improvements, not to exceed Twenty-Five Thousand Dollars (\$25,000.00); and

WHEREAS, Susan Kessler, has made application to the Plymouth Common Council for a Commercial Revitalization Rebate Program grant to assist in the renovation of commercial property at 109 N. Michigan Street to reseat the roof. Due to emergency conditions or other extenuating circumstances, namely that the leaks were worsening due to weather, the work on the project was started before the date of the application submittal. The Council met in a public meeting on April 8, 2024, and heard evidence on the application demonstrating eligible expenses for the renovation with a bid totaling \$15,500.00. The purpose and intent of this resolution is to approve the application as set forth below.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Plymouth as follows:


Section 1. Susan Kessler's application for a Commercial Revitalization Rebate Program grant for 109 N. Michigan Street, Plymouth, Indiana is hereby approved.

Section 2. Emergency conditions or other extenuating circumstances existed, justifying the applicant to start work on the project before the date of application submittal.

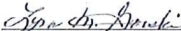
Section 2. The Clerk-Treasurer is authorized to disburse from the appropriate fund, and in accordance with established procedure, a rebate to the applicant consisting of Twenty Percent (20%) of the actual cost incurred by the applicant for eligible expenses for the renovation completed on 109 N. Michigan Street, Plymouth, Indiana. In no event shall the rebate to the applicant exceed Three Thousand One Hundred Dollars (\$3,100.00).

Section 3. The Clerk-Treasurer is further authorized to transfer money from the City Development Fund to the Community Improvement Fund in an amount necessary to cover the costs of the eligible expenses approved by this resolution.

PASSED AND ADOPTED this 8th day of April, 2024.


Robert Listenberger, Presiding Officer

ATTEST:


Lynn M. Gorski, Clerk-Treasurer

Council Members Culp and Milner moved and seconded to approve Resolution No. 2024-1101, A Resolution of the Common Council of the City of Plymouth to Approve the Application of Susan Kessler for a Commercial Revitalization Rebate Program Grant as presented. The motion carried.

Clerk-Treasurer Gorski introduced Resolution No. 2024-1102, A Resolution Providing for the Transfer of Appropriations Within Department and Funds of the City of Plymouth, Indiana as Requested by the Department Head and Forwarded to the Common Council for their Action and Passage Pursuant to IC 6-1.1-18-6.

REGULAR SESSION, COMMON COUNCIL, April 8, 2024

RESOLUTION 2024-1102

A RESOLUTION PROVIDING FOR THE TRANSFER OF APPROPRIATIONS WITHIN DEPARTMENT AND FUNDS OF THE CITY OF PLYMOUTH, INDIANA AS REQUESTED BY THE DEPARTMENT HEAD AND FORWARDED TO THE COMMON COUNCIL FOR THEIR ACTION AND PASSAGE PURSUANT TO IC 6-1.1-18-6

WHEREAS, IC 6-1.1-18-6 provides that all cities using departmental budgets may, by ordinance or resolution, transfer appropriations from one major budget classification to another within a department or office at any regular public meeting without prior notice and without approval from the Department of Local Government Finance, provided such transfer does not necessitate expenditure of more money than the total amount set out in the budget.

WHEREAS, certain extraordinary conditions have developed since the adoption of the existing annual budget for the year 2024 and it is now necessary to transfer appropriations into different categories than was appropriated in the annual budget for various departments.

WHEREAS, it has been shown that certain existing appropriations have unobligated balances will be available for transferring as follows:

| Department | From Account | | To Account | Amount |
|------------|-----------------------------------|----------|-----------------------------------|----------|
| Aviation | 2206.000.421.0000 Office Supplies | 1,000.00 | | |
| | 2206.000.422.0200 Garage & Motor | 1,000.00 | | |
| | 2206.000.422.0210 Fuel | 1,000.00 | | |
| | 2206.000.423.0000 Other Materials | 3,000.00 | | |
| | 2206.000.429.0000 Other Supplies | 3,542.00 | | |
| | | | 2206.000.436.0100 Repairs & Labor | 9,542.00 |
| Total | | 9,542.00 | Total | 9,542.00 |

NOW THEREFORE, be it resolved by the Common Council of the City of Plymouth, Indiana, that for the expenses of various departments the appropriations are hereby transferred and set apart out of the funds named for the purposes specified in the 2024 annual budget, subject to the laws governing the same, and that such sums are herein transferred unless otherwise stipulated by law.

Passed and adopted by the Common Council on the 8th day of April, 2024.


Robert L. Listenberger, Presiding Officer

Attest:


Lynn M. Gorski
Clerk-Treasurer

Council Members Krathwohl and Starr moved and seconded to approve Resolution No. 2024-1102, A Resolution Providing for the Transfer of Appropriations Within Department and Funds of the City of Plymouth, Indiana as Requested by the Department Head and Forwarded to the Common Council for their Action and Passage Pursuant to IC 6-1.1-18-6 as presented. The motion carried.

City Attorney Houin introduced Resolution No. 2024-1103, A Resolution of the City of Plymouth Declaring Certain Real Estate to be Within an "Economic Revitalization Area" Pursuant to IC 6-1.1-12.1 et. seq. (Viking Paper Corporation)

Houin explained to the council that the last several meetings they have been approving CF-1's, which are the annual reports, and this is the beginning of that process. He stated that they have to first declare a specific set of parcels of real estate to be within an "Economic Revitalization Area" and after approval a public hearing is scheduled, which is contemplated for the next meeting on April 22nd. He stated at which point, they would consider a final confirmatory resolution to approve the tax abatement.

Greg Hildebrand with Marshall County Economic Development Corporation (MCEDC) was present to discuss the tax abatement request. He stated that there were a couple of items they would like to clarify on the resolution and one of those was the payroll. He explained that they currently have 43 employees and this project was only going to add one. He stated that with their previous tax

abatement, they had been rather conservative on their growth estimates. He explained that it started back in 2016 and has since lapsed several years later. He informed them that they projected no growth as they only had 27 employees at the time. He explained that they have jumped from 27 to 43 employees and their payroll has jumped from the average wage of \$15.45/ hour to over \$24/ hour so the wages have increased quite a bit as well. He stated that the salary numbers that are currently on the application are \$3,276,816 and that would be the number retained. He said that they are only adding one additional job at \$52,000 and that it is a real conservative estimate. He said the the CF-1 forms hold one to those so they want to be conservative about what they do. He stated that Viking Paper has a true success story as those twenty-seven jobs were retained and added to. He said that their previous payroll was only \$478,000 annually so one can see it has grown four to five times from the original abatement. He informed the council that what they are looking to do is invest \$7.8 million into equipment that could have gone to some of their other facilities as they have some in Toledo, OH and Detroit, MI. He said that this is going to expand their lines and not replace equipment. He explained that this is going to add to it and make it more efficient. He introduced Tim Frisky from Viking Paper and informed them that he corrected him in the difference between cardboard and corrugated paper. He informed them that when one gets raw chicken in a box coated with wax, those boxes have to go to a landfill as it can not be recycled due to that wax. He explained that the product Viking Paper makes has a polymer put onto it that is recyclable and is made from recycled water bottles. He shared a story where the rat population overtook the Galapagos Islands so they gathered up all the animals except for the rats and dropped rat poison on the island to eradicate the rats. He explained that they needed a product that would be able to be shipped overseas in containers that could hold up to the water but at the same time be able to decompose and be biodegradable. He informed them that a product made here in Plymouth is in the Galapagos Islands.

Houin stated procedurally as Hildebrand mentioned, the original application did not have the correct breakdown of the salary figures and he has not had a chance to talk to Hildebrand about this but he is going to request Viking Paper Corporation submit an amended application with the correct information. He stated that it is not required for consideration of the declaratory resolution.

RESOLUTION NO. 2024-1103

**A RESOLUTION OF THE CITY OF PLYMOUTH
DECLARING CERTAIN REAL ESTATE TO BE
WITHIN AN "ECONOMIC REVITALIZATION AREA"
PURSUANT TO I.C. 6-1.1-12.1 et. seq.
(Viking Paper Corporation)**

WHEREAS, the State of Indiana has provided for real property tax deductions for the rehabilitation or redevelopment of real property located in economic revitalization areas, as defined pursuant to Indiana Code § 6-1.1-12.1-1 et seq.; and,

WHEREAS, pursuant to Indiana Code § 6-1.1-12.1-2, the Common Council of the City of Plymouth may find that a particular area within the city is an economic revitalization area as contemplated by statute; and,

WHEREAS, Viking Paper Corporation, has petitioned the Common Council to find a certain tract of real estate to be declared an economic revitalization area as defined because the parcel has become undesirable for, or impossible of, normal development and occupancy because of a lack of development, cessation of growth, deterioration of character of occupancy, and other factors which have impaired values and prevented the normal development of the property and its use; and,

WHEREAS, the Common Council of the City of Plymouth, after examining the application of Viking Paper Corporation, and after hearing evidence thereon has determined that the tract of real estate does in fact lie within the corporate limits of the City of Plymouth as described in the attached Exhibit "A", and the same should be designated an economic revitalization area in accordance with Indiana Code § 6-1.1-12.1-1 through and including Indiana Code § 6-1.1-12.1-6.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Plymouth, Indiana, as follows:

Section 1. After considering the evidence presented at a public meeting on April 8, 2024:

- a. the estimates of personal property investment of \$7,873,712.00 is reasonable for projects of this nature; and,
- b. the estimated number of employment positions to be created of 1 with the investment is a reasonable projection; and,
- c. the estimated total compensation package of those individuals who will be employed within the economic revitalization area is reasonable; and,
- d. the totality of the capital investment is sufficient to justify declaring the designated real estate an economic revitalization area and thereby authorizing deductions in accordance with state law.

Section 2. The real estate described in the attached Exhibit "A" is real estate within the corporate limits of the City of Plymouth, Indiana, and is hereby declared to be an economic revitalization area as defined in Indiana Code § 6-1.1-12.1-1, et. seq., and is therefore eligible for deduction from the assessed value of proposed real property improvements.

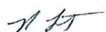
Section 3. The applicant's Statement of Benefits is hereby approved, subject to a confirmatory resolution, to be adopted by this Council after a public hearing.

Section 4. This declaratory resolution shall be submitted to a public hearing to be convened on the 22nd day of April, 2024 at 6:30 p.m. (or immediately after the Board of Public Works and Safety meeting on the same date) in the Council Chambers, City Hall, 124 N. Michigan St. (Garro St. Entrance, Second Floor), as provided by law.

Section 5. The Common Council's designation as an economic revitalization area the real estate described in Exhibit "A" shall terminate after a public hearing held by the Common Council in accordance with applicable law, if the applicant fails to substantially complete the proposed development or create and maintain the level of employment related benefits described in the Statements of Benefits. Viking Paper Corporation's City of Plymouth Application for Tax Abatement is incorporated herein by reference.

Section 6. The Clerk-Treasurer is hereby authorized and directed to make all necessary filings, to cause to be published all notices required by law, and to notify the appropriate officers of each taxing unit that has authority to levy property taxes in the geographical area within which the real estate described in Exhibit "A" is located, all as provided by state law.

PASSED AND ADOPTED by the Common Council this 8th day of April, 2024.


Robert Listenberg, Presiding Officer

ATTEST:


Lynn M. Gorski, Clerk-Treasurer

Council Members Culp and Krathwohl moved and seconded to approve Resolution No. 2024-1103, A Resolution of the City of Plymouth Declaring Certain Real Estate to be Within an "Economic Revitalization Area" Pursuant to IC 6-1.1-12.1 et. seq. (Viking Paper Corporation) as presented. The motion carried.

City Attorney Houin introduced Resolution No. 2024-1104, A Resolution of the Common Council of the City of Plymouth to Adopt a Revised Plan for Expenditure of American Rescue Plan Act of 2021 Funds.

Houin stated that back in 2021 we were in a global pandemic and the federal government distributed funds to local government units and state governments. He explained that the City of Plymouth received \$2,257,926.69 and were required at the time to adopt a spending plan for the use of those funds. He informed them that all of those funds have to be committed by the end of 2024 and they have to be fully spent by the end of 2026. He explained that the City adopted a plan and

later revised the plan. He stated that the plan is currently being used to determine how and when those funds will be spent. He said that in the most recent plan that was adopted last September, 2023, it allocated \$400,000.00 toward the Wastewater Solar Project at the Wastewater Treatment Plant and that project has since been completed. He said they only needed \$233,643.13 leaving some money left over. He informed them that in review of the plan, the administration is recommending a reallocation of those funds. He stated that \$29,970.00 of that was recommended to go toward the repair of the LaPorte Street parking lot. He explained that part of that parking lot is sinking and Street Superintendent Marquardt and Mayor Listenberger have worked with some contractors on the best way to address it. He explained that, at the same time, they are recommending that the entire parking lot be resealed, crack-sealed, and restriped. He said that another recommendation is \$14,100.00 to contract with Troyer Group to create a Corridor Plan for Oak Drive. He informed them that they are currently working with JBR to create a master plan for Michigan Street downtown and the idea is to start with a design concept and with the public's input, develop a plan for how that might be developed in the future. He stated that the same idea developed here is to do that for Oak Drive. He explained of the dangers of Oak Drive, for pedestrians &/or bicyclists, especially around the times before and after work. He stated that there are a lot of residents who do walk or ride bicycles in that area. He said there is currently no safe way for them to travel on Oak Drive with the vehicular traffic. He stated that they are proposing that they work with Troyer Group to conduct the same type of planning process as Downtown and begin creating a plan for redevelopment of Oak Drive sometime in the future to make it more accessible. He said that that leaves some additional funds that they are suggesting be reallocated to the Harrison Street Trail Project. He explained that there was already \$200,000 allocated to the Harrison Street Trail Project and they are still working with the Engineers to complete the plans for that and are hoping to move that project forward as quickly as possible. He said that it would be helpful to have some additional ARPA funds in order to move that process forward. He informed them that the other allocations remain the same as they were previously.

Starr asked if this affects anything that is already in place for sidewalk improvements in the city.

Houin responded by stating that it does not. He informed the council that it still remains as \$430,026.69 that was allocated for sidewalk constructions and that is in addition to the annual Street Department budgeted amount. He explained that the Mayor, City Engineer, and Street Superintendent have been working diligently to finalize those plans for how to allocate those funds.

He added that some of those funds have been spent and believes there is still around \$427,000 remaining. He informed them that plans are being finalized to hopefully have that work completed this year.

Krathwohl asked if everything they are being asked to approve tonight follows ARPA's regulations as expenditures.

Houin responded in agreement and stated that the council has discretion to use these funds. He stated at the time ARPA was passed, the City of Plymouth could have opted for a potentially different amount that would be restricted but the City opted for the unrestricted allocation of funds.

RESOLUTION NO. 2024-1104

A RESOLUTION OF THE COMMON COUNCIL OF
THE CITY OF PLYMOUTH TO ADOPT A REVISED PLAN FOR
EXPENDITURE OF
AMERICAN RESCUE PLAN ACT OF 2021 FUNDS

WHEREAS, the City has received \$2,257,926.69 through the American Rescue Plan Act of 2021 ("ARPA or the Act"), federal legislation designed to address various adverse impacts of the Covid-19 pandemic. Under the U.S. Department of Treasury's Coronavirus State & Local Fiscal Recovery Funds Final Rule, effective April 1, 2022, and other applicable rules, the City has elected to take the standard allowance for pandemic-related revenue replacement. Accordingly, the entirety of the ARPA funds the City received may be used for general government services. The Act requires a recipient of ARPA funds to adopt a plan for expenditure of the funds. The first adopted such a plan with Resolution No. 2022-1028, with subsequent revisions. At this time, the City wishes to revise its plan to reflect changed priorities. The purpose and intent of this resolution is to make such revisions.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Plymouth as follows:

Section 1. The City shall expend its funds received under ARPA for the following purposes encompassing general government services:

- a. \$233,643.13 – Support for design and construction of a solar field installation, of up to 2,880 panels, at the Plymouth Wastewater Treatment Plant located at 900 Oakhill Avenue, Plymouth, IN 46563;
- b. \$600,000.00 – Support for the Lifelong Learning Network's Marshall County Career Innovation Center career and technical education project;
- c. \$450,000.00 – Support for the Plymouth Fire Department's purchase of a new fire truck (Pierce Velocity Top Mount Pumper and associated equipment) and a new ambulance (as mounted on a 2023 Ram 5500 chassis and associated equipment);
- d. \$322,286.87 – Support for design and construction of the City's Harrison Street Trail project;
- e. \$430,026.69 – Support for design and construction of sidewalks, including repair/replacement of existing sidewalks as well as development of new sidewalks in areas where none previously existed, throughout the City;
- f. \$75,000.00 – Support for the Marshall County United Way's annual campaign;
- g. \$102,900.00 – Support for design of the City's Price's Pond Trail project;
- h. \$29,970.00 – Repairs and pavement to the Southeast portion of the LaPorte Street parking lot along with crack sealing and seal coating the entire parking lot.
- i. \$14,100.00 – Support design of a Corridor Plan for Oak Road to calm vehicular traffic flow and provide pedestrian and bicycle facilities.

PASSED AND ADOPTED this 8th day of April, 2023.


Robert Listenberger, Presiding Officer

ATTEST:


Lynn M. Gorski, Clerk-Treasurer

Council Members Morrow and Ecker moved and seconded to approve Resolution No. 2024-1104, A Resolution of the Common Council of the City of Plymouth to Adopt a Revised Plan for Expenditure of American Rescue Plan Act of 2021 Funds as presented. The motion carried.

REGULAR SESSION, COMMON COUNCIL, April 8, 2024

Houin stated that ONE Marshall County did hold a retreat to work through some of the process of finalizing their structure and moving forward. He stated that out of that retreat, they did schedule the next board meetings with prospective board members over the next three months. He said that they are still working through the process of finalizing a structure to that board and organization.

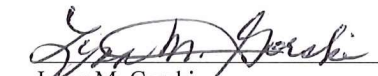
Houin stated that for the Comprehensive Plan update, the Advisory Committee continues to meet. He informed them that the Plan Commission appointed Angela Rupchock-Schafer as their appointee board member. He said the full committee met and received updates from the subcommittees as they continue to do their work. He added that a lot of their work is still preliminary and are expecting in the coming couple of months that they will see some firm-up proposals that will come either to the Plan Commission, City Council, or both. Hopefully results of their hard work will be seen really soon. He expressed that participation has been great and there have been a lot of volunteers who are willing to dedicate their time and energy in order to reach the goals of the city.

Council Members Starr and Ecker moved and seconded to accept the following communications:

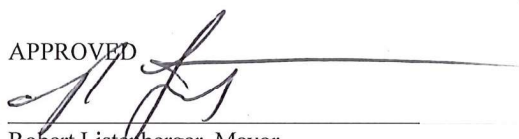
- Minutes of the Board of Public Works and Safety meeting of March 25, 2024
- April 8, 2024 Check Register
- March 26, 2024 Technical Review Committee Minutes
- February 6, 2024 Plan Commission Minutes
- ARPA Spending Plan Memo

The motion carried.

There being no further business to come before the Council, Council Members Longanecker and Morrow moved and seconded to adjourn, Mayor Listenberger declared the meeting adjourned at 7:37 p.m.


Lynn M. Gorski
Clerk-Treasurer

APPROVED


Robert Listenberger, Mayor