



Avon Town Council Meeting January 8th, 2026 at 7:00 PM  
at Avon Town Hall

**1. Start Of Meeting**

- o Call to Order
- o Pledge of Allegiance
- o Roll Call
- o Determination of Quorum

**2. Consent Agenda**

**2.1. Check Register - January 8th, 2026**

*Documents:*

[CHECK 1.826.PDF](#)

**2.2. Approval Of Minutes - December 18th, 2025**

[HTTPS://WWW.AVONINDIANA.GOV/AGENDACENTER/VIEWFILE/MINUTES/\\_12182025-475](https://www.avonindiana.gov/agendacenter/viewfile/minutes/_12182025-475)

**3. Public Comment**

The public may comment on items on the agenda that are not a public hearing or on a specific matter within the Council's jurisdiction.

**4. Department Updates**

**5. Council Comment And Liaison Reports**

**6. New Business**

**6.1. Election Of 2026 Officers**

**6.2. Town Attorney 2026 Engagement Letter**

*Documents:*

[20251229 ENGAGEMENT LETTER 2026 \(SIGNED\).PDF](#)

**6.3. INDOT CCMG Agreement**

*Documents:*

**6.4. Zoning Introductions - The Gatherings, Lot 2**

*Documents:*

[ZA 25-03 GATHERINGS L 2 - 8403 US 36.PDF](#)  
[ZA 25-03 SITE ZONING EXHIBIT-AS1.2 12-8-25.PDF](#)

**7. Resolution**

**7.1. Resolution 2026-01: Declaratory Resolution For Project Lift Personal Property**

*Documents:*

[2026-01 RESOLUTION DECLARING HYSTER YALE ERA DESIGNATION \(PP\).PDF](#)  
[2026-01 EXHIBIT A PROJECT LIFT SB1 PERSONAL PROPERTY.PDF](#)  
[2026-01 EXHIBIT B - LEGAL DESCRIPTION AND PROPERTY MAP.PDF](#)  
[FINAL AVON TAX ABATEMENT APPLICATION FOR PROJECT LIFT - UPDATED 121725.PDF](#)

**7.2. Resolution 2026-02: Declaratory Resolution For Project Lift Real Property**

*Documents:*

[2026-02 RESOLUTION DECLARING HYSTER YALE ERA DESIGNATION \(RP\).PDF](#)  
[2026-02 EXHIBIT A PROJECT LIFT SB1 REAL PROPERTY.PDF](#)  
[2026-02 EXHIBIT B - LEGAL DESCRIPTION AND PROPERTY MAP.PDF](#)  
[FINAL AVON TAX ABATEMENT APPLICATION FOR PROJECT LIFT - UPDATED 121725.PDF](#)

**8. Ordinance**

**8.1. Final Reading Ordinance 2025-36: Adopting Amended Internal Controls Policy**

*Documents:*

[2025-36 INTERNAL CONTROLS POLICY AMENDMENTS.PDF](#)

**9. Legal Counsel Report**

**10. Public Comment**

The public may comment on items on the agenda that are not a public hearing or on a specific matter within the Council's jurisdiction.

**11. Council Comment**

**12. Council Calendar**

**13. Adjournment**

Anyone who requires an auxiliary aid or service for effective communication, or a modification of policies or procedures to participate in a program, service, or activity of Town of Avon, should contact the Town Administrative Offices as soon as possible but no later than 48 hours before the scheduled event.

*"Avon is a safe, vibrant community for active families and thriving businesses."*  
Avon Town Hall | 6570 East US Highway 36 | Avon, IN 46123 | 317-272-0948 | [avonindiana.gov](http://avonindiana.gov) |  
Next Meeting: 01/22/2026

*These minutes are meant to be a summary of actions taken at the Avon Town Council Meeting.  
Please refer to the following address to view this meeting in its entirety.  
<https://avonindiana.gov/AgendaCenter>*

<b>Member</b>	<b>Elected by</b>	<b>Term Exp</b>
Greg Zusan	Ward 1	1/2023 - 12/2026
Dawn Lowden	Ward 2	1/2023 - 12/2026
Bill Holland	Ward 3	1/2023 - 12/2026
Jayson Puckett	At-Large	1/2024 - 12/2027
Robert Pope	At-Large	1/2024 - 12/2027

Check Register

Vendor Status Chk-Acct	Vendor Name Transaction-Description Account-Number	Invoice-No	Trans-mmyy PO-Number Account-Description	Due Date Liq PO-Date	Invoice-Date Check-Date	Invoice-Total Amount	Claim-Number Check-Number Action	Remit-Addr
2930 Released	3 STEP SPORTS LLC* TOURNEMENT	12302025	01/2026	01/08/2026	12/30/2025 01/08/2026	2,930.95	35807 1	
01	2211.501.431.105		PROGRAMS & ACTIVITES			2,930.95	Expense	
*** Check-Number= 35807		Vendor Name= 3 STEP SPORTS LLC*		Check Date= 01/08/2026		Check Amount=	2,930.95	***
2821 Released	317 SPORTS AUTHORITY* JERSEYS, PACKS, BAGS, SHIRTS	11192025	01/2026	01/08/2026	11/19/2025 01/08/2026	15,534.47	35808 1	
01	2211.501.431.105		PROGRAMS & ACTIVITES			15,534.47	Expense	
*** Check-Number= 35808		Vendor Name= 317 SPORTS AUTHORITY*		Check Date= 01/08/2026		Check Amount=	16,094.33	***
2821 Released	317 SPORTS AUTHORITY* JERSEYS	9172025-1	01/2026	01/08/2026	09/17/2025 01/08/2026	559.86	35808 1	
01	2211.501.431.105		PROGRAMS & ACTIVITES			559.86	Expense	
*** Check-Number= 35809		Vendor Name= AES INDIANA*		Check Date= 01/08/2026		Check Amount=	588.60	***
768 Released	AES INDIANA* UTILITIES	12202025	01/2026	01/08/2026	12/20/2025 01/08/2026	588.60	35809 1	
01	1101.301.435.101		UTILITY-ELECTRICITY			588.60	Expense	
*** Check-Number= 35810		Vendor Name= ALL TERRAIN LANDSCAPE*		Check Date= 01/08/2026		Check Amount=	1,038.00	***
1083 Released	ALL TERRAIN LANDSCAPE* LIQUID SALT	408861	01/2026	01/08/2026	12/09/2025 01/08/2026	1,038.00	35810 1	
01	2201.301.431.109		MVH CONTRACTUAL SERVICE			1,038.00	Expense	
*** Check-Number= 35811		Vendor Name= AMANDA RUBY*		Check Date= 01/08/2026		Check Amount=	2,500.00	***
2795 Released	AMANDA RUBY* MAKE MY MOVE - 2ND PAYMENT	12292025	01/2026	01/08/2026	12/29/2025 01/08/2026	2,500.00	35811 1	
01	4436.301.431.109		EDIT CONTRACTUAL SERVICE			2,500.00	Expense	
*** Check-Number= 35812		Vendor Name= AMAZON CAPITAL SERVICES*		Check Date= 01/08/2026		Check Amount=	171.98	***
2207 Released	AMAZON CAPITAL SERVICES* CHRISTMAS PARTY 2025	1TMW-XPDQ-TWG3	01/2026	01/08/2026	12/13/2025 01/08/2026	171.98	35812 1	
01	1101.201.431.109		OTHER PROFESSIONAL SERVICE			171.98	Expense	
*** Check-Number= 35812		Vendor Name= AMAZON CAPITAL SERVICES*		Check Date= 01/08/2026		Check Amount=	142.74	***
2207 Released	AMAZON CAPITAL SERVICES* OFFICE SUPPLIES	19QD-V4JQ-GF6D	01/2026	01/08/2026	12/11/2025 01/08/2026	142.74	35812 1	
01	1101.201.421.105		OFFICE SUPPLIES			11.67	Expense	
01	1101.201.422.101		LAW ENFORCEMENT SUPPLIES			131.07	Expense	
*** Check-Number= 35812		Vendor Name= AMAZON CAPITAL SERVICES*		Check Date= 01/08/2026		Check Amount=	98.42	***
2207 Released	AMAZON CAPITAL SERVICES* OFFICE SUPPLIES	17WM-4YM6-MNWG	01/2026	01/08/2026	12/15/2025 01/08/2026	98.42	35812 1	
01	1101.201.422.101		LAW ENFORCEMENT SUPPLIES			98.42	Expense	
*** Check-Number= 35812		Vendor Name= AMAZON CAPITAL SERVICES*		Check Date= 01/08/2026		Check Amount=	9.99	***
2207 Released	AMAZON CAPITAL SERVICES* OFFICE SUPPLIES	1NDF-7GHH-FN7W	01/2026	01/08/2026	12/11/2025 01/08/2026	9.99	35812 1	
01	1101.201.422.101		LAW ENFORCEMENT SUPPLIES			9.99	Expense	

Check Register

Vendor Status Chk-Acct	Vendor Name Transaction-Description Account-Number	Invoice-No	Trans-mmyy PO-Number	Due Date Liq PO-Date	Invoice-Date Check-Date	Invoice-Total Amount	Claim-Number Check-Number	Remit-Addr
2207 Released	AMAZON CAPITAL SERVICES* OFFICE SUPPLIES	1W94-T1HN-DQ7X	01/2026	01/08/2026	12/11/2025 01/08/2026	8.49	35812	1
01	1101.201.422.101	LAW ENFORCEMENT SUPPLIES				8.49	Expense	
2207 Released	AMAZON CAPITAL SERVICES* OFFICE SUPPLIES	1XQM-FH74-MVWQ	01/2026	01/08/2026	12/16/2025 01/08/2026	55.00	35812	1
01	1101.201.422.101	LAW ENFORCEMENT SUPPLIES				55.00	Expense	
2207 Released	AMAZON CAPITAL SERVICES* MEDIA SUPPLIES	1GGN-7Q6W-4RDM	01/2026	01/08/2026	12/29/2025 01/08/2026	74.91	35812	1
01	4436.301.439.110	OTHER SERVICES & CHARGES				74.91	Expense	
2207 Released	AMAZON CAPITAL SERVICES* ADMIN SUPPLIES	1RG3-TLMX-7VNQ	01/2026	01/08/2026	12/22/2025 01/08/2026	129.00	35812	1
01	1101.103.421.103	MISC SUPPLIES				129.00	Expense	
*** Check-Number= 35812 Vendor Name= AMAZON CAPITAL SERVICES* Check Date= 01/08/2026 Check Amount= 690.53 ***								
3 Released	AMERICAN STRUCTUREPOINT INC.* DAN JONES PHASE 5	199268	01/2026	01/08/2026	12/18/2025 01/08/2026	10,279.00	35813	1
01	2502.301.439.109	MISC CONTRACTUAL				10,279.00	Expense	
*** Check-Number= 35813 Vendor Name= AMERICAN STRUCTUREPOINT INC.* Check Date= 01/08/2026 Check Amount= 10,279.00 ***								
1412 Released	AUTOZONE, INC.* MIRRORWELS, SUPER GLUE REMOVER	03582701408	01/2026	01/08/2026	12/09/2025 01/08/2026	15.34	35814	1
01	1101.201.436.101	REPAIR AND MAINTENANCE				15.34	Expense	
1412 Released	AUTOZONE, INC.* RAIN X DE-ICER	03582703920	01/2026	01/08/2026	12/13/2025 01/08/2026	6.85	35814	1
01	1101.201.436.101	REPAIR AND MAINTENANCE				6.85	Expense	
*** Check-Number= 35814 Vendor Name= AUTOZONE, INC.* Check Date= 01/08/2026 Check Amount= 22.19 ***								
600 Released	BARNES & THORNBURG* LEGAL RETAINER	3490495	01/2026	01/08/2026	10/31/2025 01/08/2026	1,616.00	35815	1
01	1101.201.431.101	LEGAL				1,616.00	Expense	
*** Check-Number= 35815 Vendor Name= BARNES & THORNBURG* Check Date= 01/08/2026 Check Amount= 1,616.00 ***								
2003 Released	BEST ONE INDY* TIRE REPAIR	1120050767	01/2026	01/08/2026	12/16/2025 01/08/2026	29.99	35816	1
01	1101.201.436.101	REPAIR AND MAINTENANCE				29.99	Expense	
2003 Released	BEST ONE INDY* BRAKES	1120050772	01/2026	01/08/2026	12/16/2025 01/08/2026	253.49	35816	1
01	1101.301.436.101	VEHICLE MAINTENANCE & REPAIRS				253.49	Expense	

Check Register

Vendor Status Chk-Acct	Vendor Name Transaction-Description Account-Number	Invoice-No	Trans-mmyy PO-Number Liq PO-Date	Due Date PO-Date	Invoice-Date Check-Date	Invoice-Total Amount	Claim-Number Check-Number Action	Remit-Addr
2003 Released	BEST ONE INDY* TRUCK TIRES	1120051077	01/2026	01/08/2026	12/30/2025 01/08/2026	1,104.00	35816 1	
01	1101.301.436.101		VEHICLE MAINTENANCE & REPAIRS			1,104.00	Expense	
*** Check-Number= 35816 Vendor Name= BEST ONE INDY* Check Date= 01/08/2026 Check Amount= 1,387.48 ***								
74 Released	CANNON*RYAN P. PARKING	12102025	01/2026	01/08/2026	12/10/2025 01/08/2026	5.00	35817 1	
01	1101.103.413.110		TRAVEL TRAINING			5.00	Expense	
*** Check-Number= 35817 Vendor Name= CANNON*RYAN P. Check Date= 01/08/2026 Check Amount= 5.00 ***								
2579 Released	CAPITOL SPORTS CENTER* TOURNEMENT	12302025	01/2026	01/08/2026	12/30/2025 01/08/2026	235.00	35818 1	
01	2211.501.431.105		PROGRAMS & ACTIVITES			235.00	Expense	
*** Check-Number= 35818 Vendor Name= CAPITOL SPORTS CENTER* Check Date= 01/08/2026 Check Amount= 235.00 ***								
1241 Released	CARGILL, INCORPORATED* SALT DELIVERY	2911840378	01/2026	01/08/2026	12/19/2025 01/08/2026	40,320.89	35819 1	
01	2201.301.431.109		MVH CONTRACTUAL SERVICE			40,320.89	Expense	
*** Check-Number= 35819 Vendor Name= CARGILL, INCORPORATED* Check Date= 01/08/2026 Check Amount= 40,320.89 ***								
1575 Released	CHAMPION CHEVROLET* REPAIR OVERHEAD CONSOLE	6081338-1	01/2026	01/08/2026	12/18/2025 01/08/2026	125.00	35820 1	
01	1101.201.436.101		REPAIR AND MAINTENANCE			125.00	Expense	
*** Check-Number= 35820 Vendor Name= CHAMPION CHEVROLET* Check Date= 01/08/2026 Check Amount= 125.00 ***								
2339 Released	CIVIC PLUS, LLC.* SOCIAL MEDIA ARCHIVING	355683	01/2026	01/08/2026	01/01/2026 01/08/2026	6,601.77	35821 1	
01	1101.103.439.109		MISC CONTRACTUAL			6,601.77	Expense	
*** Check-Number= 35821 Vendor Name= CIVIC PLUS, LLC.* Check Date= 01/08/2026 Check Amount= 6,601.77 ***								
2469 Released	DONOVAN, SAWYER* GYM REIMBURSEMENT FOR 2024 & 2025	12312025	01/2026	01/08/2026	12/31/2025 01/08/2026	720.00	35822 1	
01	1101.201.413.113		PHYSICALS/WELLNESS			720.00	Expense	
*** Check-Number= 35822 Vendor Name= DONOVAN, SAWYER* Check Date= 01/08/2026 Check Amount= 720.00 ***								
144 Released	DUKE ENERGY* UTILITIES	12232025	01/2026	01/08/2026	12/23/2025 01/08/2026	848.11	35823 1	
01	1101.301.435.101		UTILITY-ELECTRICITY			848.11	Expense	
144 Released	DUKE ENERGY* UTILITIES	12292025-3	01/2026	01/08/2026	12/29/2025 01/08/2026	1,400.36	35823 1	
01	1101.103.435.101		UTILITIES			1,400.36	Expense	

Check Register

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Vendor Status Chk-Acct	Vendor Name Transaction-Description Account-Number	Invoice-No	Trans-mmyy PO-Number	Due Date Liq PO-Date	Invoice-Date Check-Date	Invoice-Total Amount	Claim-Number Check-Number	Remit-Addr
144 Released	DUKE ENERGY* UTILITIES	12292025-2	01/2026	01/08/2026	12/29/2025 01/08/2026	1,244.35	35823	1
01	1101.201.435.101		POLICE STATION UTILITIES			1,244.35	Expense	
144 Released	DUKE ENERGY* UTILITIES	12292025-1	01/2026	01/08/2026	12/29/2025 01/08/2026	1,692.05	35823	1
01	4439.501.435.101		PARK UTILITES			1,109.99	Expense	
01	2211.501.435.101		PARK REC UTILITES			292.50	Expense	
01	2211.501.435.101		PARK REC UTILITES			289.56	Expense	
144 Released	DUKE ENERGY* UTILITIES	12302025-2	01/2026	01/08/2026	12/30/2025 01/08/2026	422.65	35823	1
01	1101.301.435.101		UTILITY-ELECTRICITY			422.65	Expense	
144 Released	DUKE ENERGY* UTILITIES	12302025-1	01/2026	01/08/2026	12/30/2025 01/08/2026	72.32	35823	1
01	1101.103.435.101		UTILITIES			72.32	Expense	
144 Released	DUKE ENERGY* UTILITIES	12312025-4	01/2026	01/08/2026	12/31/2025 01/08/2026	235.57	35823	1
01	1101.301.435.101		UTILITY-ELECTRICITY			235.57	Expense	
*** Check-Number= 35823 Vendor Name= DUKE ENERGY* Check Date= 01/08/2026						Check Amount=	5,915.41	***
810 Released	ERMCO, INC* DR CHARLES NELSON & CR 900 E	910026549	01/2026	01/08/2026	12/30/2025 01/08/2026	15,560.00	35824	1
01	2201.301.435.101		REPAIRS & MAINTENANCE			15,560.00	Expense	
*** Check-Number= 35824 Vendor Name= ERMCO, INC* Check Date= 01/08/2026						Check Amount=	15,560.00	***
97 Released	FINANCIAL SOLUTIONS GROUP INC. SUSTAINABILITY	2025-261	01/2026	01/08/2026	07/28/2025 01/08/2026	9,187.50	35825	1
01	1101.103.431.105		FINANCIAL			9,187.50	Expense	
*** Check-Number= 35825 Vendor Name= FINANCIAL SOLUTIONS GROUP INC. Check Date= 01/08/2026						Check Amount=	9,187.50	***
189 Released	FOX CONTRACTORS CORP* SNOW REMOVAL	61215	01/2026	01/08/2026	12/11/2025 01/08/2026	22,614.32	35826	1
01	2201.301.431.109		MVH CONTRACTUAL SERVICE			22,614.32	Expense	
189 Released	FOX CONTRACTORS CORP* SNOW REMOVAL	61266	01/2026	01/08/2026	12/15/2025 01/08/2026	74,067.02	35826	1
01	2201.301.431.109		MVH CONTRACTUAL SERVICE			74,067.02	Expense	
189 Released	FOX CONTRACTORS CORP* SNOW REMOVAL	61214	01/2026	01/08/2026	12/11/2025 01/08/2026	10,796.85	35826	1
01	2201.301.431.109		MVH CONTRACTUAL SERVICE			10,796.85	Expense	

Check Register

Vendor Status Chk-Acct	Vendor Name Transaction-Description Account-Number	Invoice-No	Trans-mmyy PO-Number Liq PO-Date Account-Description	Due Date	Invoice-Date Check-Date	Invoice-Total Amount	Claim-Number Check-Number	Remit-Addr	
189 Released	FOX CONTRACTORS CORP* HEAVY TRASH DAY	61310	01/2026	01/08/2026	12/18/2025 01/08/2026	4,435.84	35826	1	
01	2201.301.431.109		MVH CONTRACTUAL SERVICE			4,435.84	Expense		
*** Check-Number= 35826 Vendor Name= FOX CONTRACTORS CORP* Check Date= 01/08/2026 Check Amount= 111,914.03 ***									
2694 Released	GINO GINO, ANGEL* GYM REIMBURSEMENT	12172025	01/2026	01/08/2026	12/17/2025 01/08/2026	30.00	35827	1	
01	1101.103.413.115		OTHER EMPLOYEE BENEFIT			30.00	Expense		
*** Check-Number= 35827 Vendor Name= GINO GINO, ANGEL* Check Date= 01/08/2026 Check Amount= 30.00 ***									
2327 Released	GRANITE TELECOMMUNICATIONS* TELECOMMUNICATIONS	725310768	01/2026	01/08/2026	12/01/2025 01/08/2026	464.92	35828	1	
01	1101.103.432.105		TELEPHONE			464.92	Expense		
*** Check-Number= 35828 Vendor Name= GRANITE TELECOMMUNICATIONS* Check Date= 01/08/2026 Check Amount= 464.92 ***									
978 Released	HAWK* NATE GYM REIMBURSEMENT	12172025	01/2026	01/08/2026	12/17/2025 01/08/2026	25.00	35829	1	
01	1101.201.413.113		PHYSICALS/WELLNESS			25.00	Expense		
*** Check-Number= 35829 Vendor Name= HAWK* NATE Check Date= 01/08/2026 Check Amount= 25.00 ***									
976 Released	HENDRICKS DESIGN & PRINT* FLYERS	11016	01/2026	01/08/2026	12/10/2025 01/08/2026	1,080.00	35830	1	
01	2211.501.431.105		PROGRAMS & ACTIVITES			1,080.00	Expense		
*** Check-Number= 35830 Vendor Name= HENDRICKS DESIGN & PRINT* Check Date= 01/08/2026 Check Amount= 1,080.00 ***									
1004 Released	HENDRICKS POWER COOPERATIVE* UTILITIES	12172025	01/2026	01/08/2026	12/17/2025 01/08/2026	972.04	35831	1	
01	1101.301.435.101		UTILITY-ELECTRICITY			483.29	Expense		
01	2211.501.435.101		PARK REC UTILITES			488.75	Expense		
*** Check-Number= 35831 Vendor Name= HENDRICKS POWER COOPERATIVE* Check Date= 01/08/2026 Check Amount= 972.04 ***									
1701 Released	HOOSIER TENT* GLOW BINGO	29467-1	01/2026	01/08/2026	01/02/2026 01/08/2026	968.80	35832	1	
01	4439.501.431.105		PROGRAMS & ACTIVITES			968.80	Expense		
*** Check-Number= 35832 Vendor Name= HOOSIER TENT* Check Date= 01/08/2026 Check Amount= 968.80 ***									
30 Released	HYLANT GROUP* PUBLIC EMPLOYEES POSITION BOND	615804	01/2026	01/08/2026	12/18/2025 01/08/2026	1,210.00	35833	1	
01	1101.103.431.104		OTHER PROFESSIONAL SERVICES			1,210.00	Expense		
*** Check-Number= 35833 Vendor Name= HYLANT GROUP* Check Date= 01/08/2026 Check Amount= 1,210.00 ***									
2774 Released	IN DISTRICT 8 LITTLE LEAGUE* BASEBALL SEASON DUES	102	01/2026	01/08/2026	12/31/2025 01/08/2026	463.92	35834	1	
01	2211.501.431.105		PROGRAMS & ACTIVITES			463.92	Expense		

Check Register

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Vendor Status Chk-Acct	Vendor Name Transaction-Description Account-Number	Invoice-No	Trans-mmyy PO-Number	Due Date Liq PO-Date	Invoice-Date Check-Date	Invoice-Total Amount	Claim-Number Check-Number	Remit-Addr
*** Check-Number= 35834 Vendor Name= IN DISTRICT 8 LITTLE LEAGUE* Check Date= 01/08/2026 Check Amount= 463.92 ***								
2568 Released	INDIANA BALL YOUTH LEAGUE* LEAGUE FEES	10222025	01/2026	01/08/2026	10/22/2025 01/08/2026	4,000.00	35835 1	
01	2211.501.431.105		PROGRAMS & ACTIVITES			4,000.00	Expense	
*** Check-Number= 35835 Vendor Name= INDIANA BALL YOUTH LEAGUE* Check Date= 01/08/2026 Check Amount= 4,000.00 ***								
2932 Released	INDIANA USSSA BASEBALL* BASEBALL TOURNEMENT FEES	7392	01/2026	01/08/2026	10/25/2025 01/08/2026	4,665.00	35836 1	
01	2211.501.431.105		PROGRAMS & ACTIVITES			4,665.00	Expense	
*** Check-Number= 35836 Vendor Name= INDIANA USSSA BASEBALL* Check Date= 01/08/2026 Check Amount= 4,665.00 ***								
1128 Released	INTEGRITY ONE* CONTRACT	6271559	01/2026	01/08/2026	12/27/2025 01/08/2026	108.51	35837 1	
01	1101.101.439.109		MISC. CONTRACTUAL			108.51	Expense	
*** Check-Number= 35837 Vendor Name= INTEGRITY ONE* Check Date= 01/08/2026 Check Amount= 108.51 ***								
1168 Released	KEYSTONE COOPERATIVE* FUEL	1203263	01/2026	01/08/2026	12/23/2025 01/08/2026	1,141.16	35838 1	
01	4439.501.435.101		PARK UTILITES			1,141.16	Expense	
*** Check-Number= 35838 Vendor Name= KEYSTONE COOPERATIVE* Check Date= 01/08/2026 Check Amount= 1,141.16 ***								
375 Released	LOWE'S HOME CENTERS, INC.* SUPPLIES	12252025	01/2026	01/08/2026	12/25/2025 01/08/2026	1,205.53	35839 1	
01	4439.501.422.101		OPERATING SUPPLIES			505.89	Expense	
01	4439.501.431.105		PROGRAMS & ACTIVITES			521.76	Expense	
01	1101.301.436.102		BUILDING MAINTENANCE			25.65	Expense	
01	2201.301.439.110		OTHER SERVICES & CHARGES			56.36	Expense	
01	1101.201.422.101		LAW ENFORCEMENT SUPPLIES			95.87	Expense	
*** Check-Number= 35839 Vendor Name= LOWE'S HOME CENTERS, INC.* Check Date= 01/08/2026 Check Amount= 1,205.53 ***								
2933 Released	MASTEN, MICHAEL* MAKE MY MOVE 1ST PAYMENT	12302025	01/2026	01/08/2026	12/30/2025 01/08/2026	2,500.00	35840 1	
01	4436.301.431.109		EDIT CONTRACTUAL SERVICE			2,500.00	Expense	
*** Check-Number= 35840 Vendor Name= MASTEN, MICHAEL* Check Date= 01/08/2026 Check Amount= 2,500.00 ***								
1476 Released	MID-STATE TRUCK EQUIPMENT* PLOW FIXED	9586	01/2026	01/08/2026	12/29/2025 01/08/2026	224.05	35841 1	
01	1101.301.436.101		VEHICLE MAINTENANCE & REPAIRS			224.05	Expense	
*** Check-Number= 35841 Vendor Name= MID-STATE TRUCK EQUIPMENT* Check Date= 01/08/2026 Check Amount= 224.05 ***								
2650 Released	NAPA AUTO PARTS* OIL FILTER	178622	01/2026	01/08/2026	12/17/2025 01/08/2026	158.13	35842 1	
01	4439.501.422.102		REPAIR & MAINTENANCE SUPPLIES			158.13	Expense	

Check Register

Vendor Status Chk-Acct	Vendor Name Transaction-Description Account-Number	Invoice-No	Trans-mmyy PO-Number Liq PO-Date	Due Date	Invoice-Date Check-Date	Invoice-Total Amount	Claim-Number Check-Number	Remit-Addr	
2650 Released	NAPA AUTO PARTS* WIPERS	497881	01/2026	01/08/2026	12/30/2025 01/08/2026	44.98	35842	1	
01	1101.301.436.101		VEHICLE MAINTENANCE & REPAIRS			44.98	Expense		
*** Check-Number= 35842 Vendor Name= NAPA AUTO PARTS* Check Date= 01/08/2026 Check Amount= 203.11 ***									
2344 Released	NORSE TACTICAL LLC* TACTICAL TRAINING	1572491	01/2026	01/08/2026	09/12/2025 01/08/2026	5,025.00	35843	1	
01	2240.101.421.105		EMERGENCY RESPONSE TEAM			5,025.00	Expense		
*** Check-Number= 35843 Vendor Name= NORSE TACTICAL LLC* Check Date= 01/08/2026 Check Amount= 5,025.00 ***									
511 Released	OFFICE 360* CT SUPPLIES	3328568	01/2026	01/08/2026	12/29/2025 01/08/2026	322.89	35844	1	
01	1101.102.421.103		MISC SUPPLIES			322.89	Expense		
*** Check-Number= 35844 Vendor Name= OFFICE 360* Check Date= 01/08/2026 Check Amount= 322.89 ***									
2064 Released	PRECISION CONCRETE CUTTING* SIDEWALK TRIP HAZARD REMOVAL	250934	01/2026	01/08/2026	10/10/2025 01/08/2026	15,000.00	35845	1	
01	2201.301.443.101		IMPROV. OTHER THAN BUILDINGS			15,000.00	Expense		
*** Check-Number= 35845 Vendor Name= PRECISION CONCRETE CUTTING* Check Date= 01/08/2026 Check Amount= 15,000.00 ***									
2506 Released	PRIORITY WASTE* SALT BARN ROLLOFF	1531788	01/2026	01/08/2026	12/12/2025 01/08/2026	598.95	35846	1	
01	1101.103.435.101		UTILITIES			598.95	Expense		
2506 Released	PRIORITY WASTE* APD TRASH SERVICES	1554613	01/2026	01/08/2026	12/31/2025 01/08/2026	67.42	35846	1	
01	1101.103.435.101		UTILITIES			67.42	Expense		
2506 Released	PRIORITY WASTE* TRASH SERVICE	1554612	01/2026	01/08/2026	12/31/2025 01/08/2026	67.42	35846	1	
01	1101.103.435.101		UTILITIES			67.42	Expense		
2506 Released	PRIORITY WASTE* TRASH SERVICE	1554611	01/2026	01/08/2026	12/31/2025 01/08/2026	67.42	35846	1	
01	1101.103.435.101		UTILITIES			67.42	Expense		
2506 Released	PRIORITY WASTE* RECYCLE	1553124	01/2026	01/08/2026	12/31/2025 01/08/2026	70.56	35846	1	
01	1101.103.435.101		UTILITIES			70.56	Expense		
*** Check-Number= 35846 Vendor Name= PRIORITY WASTE* Check Date= 01/08/2026 Check Amount= 871.77 ***									
40 Released	REPUBLICAN NEWSPAPER*THE VAR(U)25-08, DPR 25-20, DPR 25-18	28113	01/2026	01/08/2026	12/04/2025 01/08/2026	59.08	35847	1	
01	1101.104.433.101		PRINTING ADVERTISING			59.08	Expense		

Check Register

Vendor Status Chk-Acct	Vendor Name Transaction-Description Account-Number	Invoice-No	Trans-mmyy PO-Number Account-Description	Due Date Lig PO-Date	Invoice-Date Check-Date	Invoice-Total Amount	Claim-Number Check-Number Action	Remit-Addr
40 Released	REPUBLICAN NEWSPAPER*THE ADPOTION OF ORDINANCE 2025-32	28290	01/2026	01/08/2026	12/25/2025 01/08/2026	149.59	35847 1	
01	1101.103.439.109		MISC CONTRACTUAL			149.59	Expense	
*** Check-Number= 35847 Vendor Name= REPUBLICAN NEWSPAPER*THE Check Date= 01/08/2026 Check Amount= 208.67 ***								
2803 Released	SANDERS JR, CHARLES* MAKE MY MOVE - 2ND PAYMENT	12292025	01/2026	01/08/2026	12/29/2025 01/08/2026	2,500.00	35848 1	
01	4436.301.431.109		EDIT CONTRACTUAL SERVICE			2,500.00	Expense	
*** Check-Number= 35848 Vendor Name= SANDERS JR, CHARLES* Check Date= 01/08/2026 Check Amount= 2,500.00 ***								
17 Released	SCHNEIDER GEOSPATIAL, LLC* ADDRESS UPDATES	I009327	01/2026	01/08/2026	11/30/2025 01/08/2026	165.00	35849 1	
01	2201.301.439.108		GIS			165.00	Expense	
*** Check-Number= 35849 Vendor Name= SCHNEIDER GEOSPATIAL, LLC* Check Date= 01/08/2026 Check Amount= 165.00 ***								
1347 Released	SCOTT'S FINISHING TOUCH INC* INTERIOR DETAIL	17206	01/2026	01/08/2026	12/11/2025 01/08/2026	185.00	35850 1	
01	1101.201.436.101		REPAIR AND MAINTENANCE			185.00	Expense	
*** Check-Number= 35850 Vendor Name= SCOTT'S FINISHING TOUCH INC* Check Date= 01/08/2026 Check Amount= 185.00 ***								
2855 Released	SCOTT, ELIJAH* GYM REIMBURSEMENT	12292025	01/2026	01/08/2026	12/29/2025 01/08/2026	29.99	35851 1	
01	1101.103.413.115		OTHER EMPLOYEE BENEFIT			29.99	Expense	
*** Check-Number= 35851 Vendor Name= SCOTT, ELIJAH* Check Date= 01/08/2026 Check Amount= 29.99 ***								
1690 Released	SHRED-IT   STERICYCLE* SHREDDING SERVICES	8012887396	01/2026	01/08/2026	11/20/2025 01/08/2026	319.44	35852 1	
01	1101.103.435.101		UTILITIES			319.44	Expense	
*** Check-Number= 35852 Vendor Name= SHRED-IT   STERICYCLE* Check Date= 01/08/2026 Check Amount= 319.44 ***								
1974 Released	STELLO PRODUCTS, INC.* HEAD DRIVE RIVET WITH CREDIT MEMO	40170	01/2026	01/08/2026	12/10/2025 01/08/2026	320.45	35853 1	
01	2201.301.439.110		OTHER SERVICES & CHARGES			320.45	Expense	
*** Check-Number= 35853 Vendor Name= STELLO PRODUCTS, INC.* Check Date= 01/08/2026 Check Amount= 320.45 ***								
2239 Released	T-MOBILE USA, INC.* SEARH WARRANT HP250008465	L2512010102	01/2026	01/08/2026	12/01/2025 01/08/2026	50.00	35854 1	
01	2240.101.422.101		INVESTIGATIONS - MISC SUPPLIES			50.00	Expense	
*** Check-Number= 35854 Vendor Name= T-MOBILE USA, INC.* Check Date= 01/08/2026 Check Amount= 50.00 ***								
581 Released	TAYLOR, MINNETTE, SCHNEIDER & DECEMBER 2025 ATTORNEY FEES	DECEMBER 2025	01/2026	01/08/2026	12/31/2025 01/08/2026	28,266.00	35855 1	
01	1101.102.431.101		OTHER SERVICES - LEGAL			220.50	Expense	
01	4445.301.431.101		PROFESSIONAL SERVICES			1,470.00	Expense	

Check Register

Vendor Status Chk-Acct	Vendor Name Transaction-Description Account-Number	Invoice-No	Trans-mmyy PO-Number	Due Date Liq PO-Date	Invoice-Date Check-Date	Invoice-Total Amount	Claim-Number Check-Number	Remit-Addr
01	6501.301.431.101		LEGAL			343.00	Expense	
01	1101.103.431.101		LEGAL			9,775.50	Expense	
01	1101.301.431.101		LEGAL			441.00	Expense	
01	1101.201.431.101		LEGAL			441.00	Expense	
01	4445.301.431.101		PROFESSIONAL SERVICES			441.00	Expense	
01	1101.104.431.103		LEGAL			563.50	Expense	
01	1101.104.431.103		LEGAL			318.50	Expense	
01	1101.102.431.101		OTHER SERVICES - LEGAL			220.50	Expense	
01	1101.101.431.101		CONTRACTUAL SERVICE LEGAL			1,764.00	Expense	
01	4445.301.431.101		PROFESSIONAL SERVICES			247.00	Expense	
01	4445.301.431.101		PROFESSIONAL SERVICES			11,579.50	Expense	
01	1101.104.411.107		BUILDING CODE ENFORCEMENT			196.00	Expense	
01	1101.101.431.101		CONTRACTUAL SERVICE LEGAL			245.00	Expense	

\*\*\* Check-Number= 35855 Vendor Name= TAYLOR, MINNETTE, SCHNEIDER & Check Date= 01/08/2026 Check Amount= 28,266.00 \*\*\*

2580 Released	TEAM INDIANA VOLLEYBALL* TOURNEMENT	12302025-1	01/2026	01/08/2026	12/30/2025 01/08/2026	480.00	35856	1
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01	2211.501.431.105		PROGRAMS & ACTIVITES			480.00	Expense	
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2580 Released	TEAM INDIANA VOLLEYBALL* TOURNEMENT	12302025-2	01/2026	01/08/2026	12/30/2025 01/08/2026	960.00	35856	1
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01	2211.501.431.105		PROGRAMS & ACTIVITES			960.00	Expense	
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\*\*\* Check-Number= 35856 Vendor Name= TEAM INDIANA VOLLEYBALL\* Check Date= 01/08/2026 Check Amount= 1,440.00 \*\*\*

2545 Released	TEAM SPORTS APPAREL* JERSEYS	7124	01/2026	01/08/2026	12/22/2025 01/08/2026	11,546.25	35857	1
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01	2211.501.431.105		PROGRAMS & ACTIVITES			11,546.25	Expense	
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2545 Released	TEAM SPORTS APPAREL* JERSEYS	7032	01/2026	01/08/2026	12/10/2025 01/08/2026	12,450.00	35857	1
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01	2211.501.431.105		PROGRAMS & ACTIVITES			12,450.00	Expense	
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2545 Released	TEAM SPORTS APPAREL* FUNDRAISER	7077	01/2026	01/08/2026	12/17/2025 01/08/2026	65.00	35857	1
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01	2211.501.431.105		PROGRAMS & ACTIVITES			65.00	Expense	
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\*\*\* Check-Number= 35857 Vendor Name= TEAM SPORTS APPAREL\* Check Date= 01/08/2026 Check Amount= 24,061.25 \*\*\*

1103 Released	TRAFFIC CONTROL CORPORATION* TIMER SWITCH, CELL MODEM, SCHOOL BEACON	162444	01/2026	01/08/2026	10/09/2025 01/08/2026	7,854.00	35858	1
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01	2201.301.435.101		REPAIRS & MAINTENANCE			7,854.00	Expense	
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\*\*\* Check-Number= 35858 Vendor Name= TRAFFIC CONTROL CORPORATION\* Check Date= 01/08/2026 Check Amount= 7,854.00 \*\*\*

460 Released	TRAFFIC SIGN, INC.* SIGNS	2018362	01/2026	01/08/2026	11/21/2025 01/08/2026	225.40	35859	1
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01	2201.301.439.110		OTHER SERVICES & CHARGES			225.40	Expense	
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\*\*\* Check-Number= 35859 Vendor Name= TRAFFIC SIGN, INC.\* Check Date= 01/08/2026 Check Amount= 225.40 \*\*\*

Check Register

Vendor Status Chk-Acct	Vendor Name Transaction-Description Account-Number	Invoice-No	Trans-mmyy PO-Number	Due Date Liq PO-Date	Invoice-Date Check-Date	Invoice-Total Amount	Claim-Number Check-Number	Remit-Addr
1458 Released	TREASURER OF STATE* 2026 BREATH TEST INSTRUMENT	26ISDT-0007	01/2026	01/08/2026	11/25/2025 01/08/2026	650.00	35860	1
01	1101.201.439.103		DUES AND SUBSCRIPTION			650.00	Expense	
*** Check-Number= 35860 Vendor Name= TREASURER OF STATE* Check Date= 01/08/2026 Check Amount= 650.00 ***								
1432 Released	UNITED CONSULTING* RACEWAY RD & CR 100N	25304-05	01/2026	01/08/2026	12/10/2025 01/08/2026	1,135.57	35861	1
01	4435.301.439.110		OTHER SERVICES AND CHARGES			1,135.57	Expense	
*** Check-Number= 35861 Vendor Name= UNITED CONSULTING* Check Date= 01/08/2026 Check Amount= 1,135.57 ***								
2294 Released	WAVERLY INDUSTRIES, LLC. * BIOMELT GRANULAR BAGS (48)	12545	01/2026	01/08/2026	12/12/2025 01/08/2026	2,348.00	35862	1
01	4439.501.422.102		REPAIR & MAINTENANCE SUPPLIES			2,348.00	Expense	
*** Check-Number= 35862 Vendor Name= WAVERLY INDUSTRIES, LLC. * Check Date= 01/08/2026 Check Amount= 2,348.00 ***								
319 Released	WEST CENTRAL CONSERVANCY DISTR ACCT # 685373600, 10040600	121525	01/2026	01/08/2026	12/15/2025 01/08/2026	276.44	35863	1
01	1101.301.435.103		UTILITY-WATER			276.44	Expense	
*** Check-Number= 35863 Vendor Name= WEST CENTRAL CONSERVANCY DISTR Check Date= 01/08/2026 Check Amount= 276.44 ***								
2829 Released	XEROX FINANCILA SERVICES* CONTRACT	41291828	01/2026	01/08/2026	12/05/2025 01/08/2026	1,221.16	35864	1
01	1101.101.439.109		MISC. CONTRACTUAL			1,221.16	Expense	
*** Check-Number= 35864 Vendor Name= XEROX FINANCILA SERVICES* Check Date= 01/08/2026 Check Amount= 1,221.16 ***								
1365 Released	YMCA OF GREATER INDIANAPOLIS* YMCA PAYMENT AGREEMENT	JAN 2026	01/2026	01/08/2026	01/01/2026 01/08/2026	11,111.00	35865	1
01	4439.501.437.103		RENTAL-YMCA			11,111.00	Expense	
*** Check-Number= 35865 Vendor Name= YMCA OF GREATER INDIANAPOLIS* Check Date= 01/08/2026 Check Amount= 11,111.00 ***								

Check Register

Vendor	Vendor Name	Invoice-No	Trans-mmyy	Due Date	Invoice-Date	Invoice-Total	Claim-Number
Status	Transaction-Description		PO-Number	Liq PO-Date	Check-Date		Check-Number
Chk-Acct	Account-Number		Account-Description			Amount	Remit-Addr
							Action

\*\*\* Run Totals \*\*\*

	Paid	Pre-Paid	Total
Check-Count	59.00		59.00

Invoice Total	350,580.75		350,580.75
Amount Paid	350,580.75		350,580.75
Amount Liquidated			

Check Register

Vendor	Vendor Name	Invoice-No	Trans-mmyy	Due Date	Invoice-Date	Invoice-Total	Claim-Number
Status	Transaction-Description		PO-Number	Liq PO-Date	Check-Date		Check-Number
Chk-Acct	Account-Number		Account-Description			Amount	Remit-Addr
							Action

\*\*\* Bank Account Activity By Fund \*\*\*

Fund Description	Check Account	Cash-Account-Number	Regular	Pre-Paid	Total
GENERAL	01	1101.101.101.101	46,075.65		46,075.65
MOTOR VEHICLE HIGHWAY	01	2201.101.101.101	192,454.13		192,454.13
PARK RECREATION FUND	01	2211.101.101.101	56,041.26		56,041.26
LIT PUBLIC SAFETY	01	2240.101.101.101	5,075.00		5,075.00
INFRASTRUCTURE CONTRIBUTIONS	01	2502.301.101.101	10,279.00		10,279.00
GENERAL OBLIGATION BONDS 2024	01	4435.301.101.101	1,135.57		1,135.57
EDIT	01	4436.101.101.101	7,574.91		7,574.91
FOOD AND BEVERAGE FUND	01	4439.101.101.101	17,864.73		17,864.73
TIF FUND	01	4445.301.101.101	13,737.50		13,737.50
STORM WATER OPERATING	01	6501.101.101.101	343.00		343.00
		*** Grand Totals ***	350,580.75		350,580.75

Funds Availability Report  
Expenditure AccountsA20300 JL  
12/31/2025 16:45:46

Account Vend-No	Vendor-Name	Account-Description Invoice-Description	Available-Balance Invoice-Number	Expense-Amount	Remaining-Balance	Enc	Over
1101.101.431.101		CONTRACTUAL SERVICE LEGAL	-19,315.00				
581	TAYLOR, MINNETTE, SCHNEIDER & C	DECEMBER 2025 ATTORNEY FEES	DECEMBER 2025	2,009.00	-21,324.00		****
1101.101.439.109		MISC. CONTRACTUAL	-7,246.56				
1128	INTEGRITY ONE*	CONTRACT	6271559	108.51	-7,355.07		****
2829	XEROX FINANCILA SERVICES*	CONTRACT	41291828	1,221.16	-8,576.23		****
1101.102.421.103		MISC SUPPLIES	-635.11				
511	OFFICE 360*	CT SUPPLIES	3328568	322.89	-958.00		****
1101.102.431.101		OTHER SERVICES - LEGAL	-591.00				
581	TAYLOR, MINNETTE, SCHNEIDER & C	DECEMBER 2025 ATTORNEY FEES	DECEMBER 2025	441.00	-1,032.00		****
1101.103.413.110		TRAVEL TRAINING	-940.55				
74	CANNON*RYAN P.	PARKING	12102025	5.00	-945.55		****
1101.103.413.115		OTHER EMPLOYEE BENEFIT	13,642.47				
2694	GINO GINO, ANGEL*	GYM REIMBURSEMENT	12172025	30.00	13,612.47		
2855	SCOTT, ELIJAH*	GYM REIMBURSEMENT	12292025	29.99	13,582.48		
1101.103.421.103		MISC SUPPLIES	2,031.58				
2207	AMAZON CAPITAL SERVICES*	ADMIN SUPPLIES	1RG3-TLX-7VNQ	129.00	1,902.58		
1101.103.431.101		LEGAL	-1,864.50				
581	TAYLOR, MINNETTE, SCHNEIDER & C	DECEMBER 2025 ATTORNEY FEES	DECEMBER 2025	9,775.50	-11,640.00		****
1101.103.431.104		OTHER PROFESSIONAL SERVICES	-2,384.23				
30	HYLANT GROUP*	PUBLIC EMPLOYEES POSITION BOND	615804	1,210.00	-3,594.23		****
1101.103.431.105		FINANCIAL	5,025.00				
97	FINANCIAL SOLUTIONS GROUP INC.*	SUSTAINABILITY	2025-261	9,187.50	-4,162.50		****
1101.103.432.105		TELEPHONE	1,914.79				
2327	GRANITE TELECOMMUNICATIONS*	TELECOMMUNICATIONS	725310768	464.92	1,449.87		
1101.103.435.101		UTILITIES	1,654.47				
144	DUKE ENERGY*	UTILITIES	12292025-3	1,400.36	254.11		
144	DUKE ENERGY*	UTILITIES	12302025-1	72.32	181.79		
1690	SHRED-IT   STERICYCLE*	SHREDDING SERVICES	8012887396	319.44	-137.65		****
2506	PRIORITY WASTE*	SALT BARN ROLLOFF	1531788	598.95	-736.60		****
2506	PRIORITY WASTE*	RECYCLE	1553124	70.56	-807.16		****
2506	PRIORITY WASTE*	TRASH SERVICE	1554611	67.42	-874.58		****
2506	PRIORITY WASTE*	TRASH SERVICE	1554612	67.42	-942.00		****
2506	PRIORITY WASTE*	APD TRASH SERVICES	1554613	67.42	-1,009.42		****
1101.103.439.109		MISC CONTRACTUAL	-21,922.99				
40	REPUBLICAN NEWSPAPER*THE	ADPOTION OF ORDINANCE 2025-32	28290	149.59	-22,072.58		****
2339	CIVIC PLUS, LLC.*	SOCIAL MEDIA ARCHIVING	355683	6,601.77	-28,674.35		****
1101.104.411.107		BUILDING CODE ENFORCEMENT	-1,017.42				
581	TAYLOR, MINNETTE, SCHNEIDER & C	DECEMBER 2025 ATTORNEY FEES	DECEMBER 2025	196.00	-1,213.42		****
1101.104.431.103		LEGAL	4,683.50				
581	TAYLOR, MINNETTE, SCHNEIDER & C	DECEMBER 2025 ATTORNEY FEES	DECEMBER 2025	882.00	3,801.50		
1101.104.433.101		PRINTING ADVERTISING	3,209.40				
40	REPUBLICAN NEWSPAPER*THE	VAR(U)25-08, DPR 25-20, DPR 25	28113	59.08	3,150.32		
1101.201.413.113		PHYSICALS/WELLNESS	3,079.96				
978	HAWK* NATE	GYM REIMBURSEMENT	12172025	25.00	3,054.96		
2469	DONOVAN, SAWYER*	GYM REIMBURSEMENT FOR 2024 & 2	12312025	720.00	2,334.96		

Funds Availability Report  
Expenditure AccountsA20300 JL  
12/31/2025 16:45:46

Account Vend-No	Vendor-Name	Account-Description Invoice-Description	Available-Balance Invoice-Number	Expense-Amount	Remaining-Balance	Enc	Over
1101.201.421.105		OFFICE SUPPLIES	4,608.36				
2207	AMAZON CAPITAL SERVICES*	OFFICE SUPPLIES	19QD-V4JQ-GF6D	11.67	4,596.69		
1101.201.422.101		LAW ENFORCEMENT SUPPLIES	-3,830.76				
375	LOWE'S HOME CENTERS, INC.*	SUPPLIES	12252025	95.87	-3,926.63		****
2207	AMAZON CAPITAL SERVICES*	OFFICE SUPPLIES	17WM-4YM6-MNWX	98.42	-4,025.05		****
2207	AMAZON CAPITAL SERVICES*	OFFICE SUPPLIES	19QD-V4JQ-GF6D	131.07	-4,156.12		****
2207	AMAZON CAPITAL SERVICES*	OFFICE SUPPLIES	1NDF-7GHH-FN7W	9.99	-4,166.11		****
2207	AMAZON CAPITAL SERVICES*	OFFICE SUPPLIES	1W94-T1HN-DQ7X	8.49	-4,174.60		****
2207	AMAZON CAPITAL SERVICES*	OFFICE SUPPLIES	1XQM-FH74-MVWQ	55.00	-4,229.60		****
1101.201.431.101		LEGAL	-24,542.00				
581	TAYLOR, MINNETTE, SCHNEIDER & C	DECEMBER 2025 ATTORNEY FEES	DECEMBER 2025	441.00	-24,983.00		****
600	BARNES & THORNBURG*	LEGAL RETAINER	3490495	1,616.00	-26,599.00		****
1101.201.431.109		OTHER PROFESSIONAL SERVICE	-14,927.05				
2207	AMAZON CAPITAL SERVICES*	CHRISTMAS PARTY 2025	1TMW-XPDQ-TWG3	171.98	-15,099.03		****
1101.201.435.101		POLICE STATION UTILITIES	5,475.95				
144	DUKE ENERGY*	UTILITIES	12292025-2	1,244.35	4,231.60		
1101.201.436.101		REPAIR AND MAINTENANCE	-44,979.37				
1347	SCOTT'S FINISHING TOUCH INC*	INTERIOR DETAIL	17206	185.00	-45,164.37		****
1412	AUTOZONE, INC.*	MIRRORWELS, SUPER GLUE REMOVER	03582701408	15.34	-45,179.71		****
1412	AUTOZONE, INC.*	RAIN X DE-ICER	03582703920	6.85	-45,186.56		****
1575	CHAMPION CHEVROLET*	REPAIR OVERHEAD CONSOLE	6081338-1	125.00	-45,311.56		****
2003	BEST ONE INDY*	TIRE REPAIR	1120050767	29.99	-45,341.55		****
1101.201.439.103		DUES AND SUBSCRIPTION	-24,769.20				
1458	TREASURER OF STATE*	2026 BREATH TEST INSTRUMENT	26ISDT-0007	650.00	-25,419.20		****
1101.301.431.101		LEGAL	13,081.60				
581	TAYLOR, MINNETTE, SCHNEIDER & C	DECEMBER 2025 ATTORNEY FEES	DECEMBER 2025	441.00	12,640.60		
1101.301.435.101		UTILITY-ELECTRICITY	-6,598.44				
144	DUKE ENERGY*	UTILITIES	12232025	848.11	-7,446.55		****
144	DUKE ENERGY*	UTILITIES	12302025-2	422.65	-7,869.20		****
144	DUKE ENERGY*	UTILITIES	12312025-4	235.57	-8,104.77		****
768	AES INDIANA*	UTILITIES	12202025	588.60	-8,693.37		****
1004	HENDRICKS POWER COOPERATIVE*	UTILITIES	12172025	483.29	-9,176.66		****
1101.301.435.103		UTILITY-WATER	-3,987.02				
319	WEST CENTRAL CONSERVANCY DISTRI	ACCT # 685373600, 10040600	121525	276.44	-4,263.46		****
1101.301.436.101		VEHICLE MAINTENANCE & REPAIRS	-2,883.58				
1476	MID-STATE TRUCK EQUIPMENT*	PLOW FIXED	9586	224.05	-3,107.63		****
2003	BEST ONE INDY*	BRAKES	1120050772	253.49	-3,361.12		****
2003	BEST ONE INDY*	TRUCK TIRES	1120051077	1,104.00	-4,465.12		****
2650	NAPA AUTO PARTS*	WIPERS	497881	44.98	-4,510.10		****
1101.301.436.102		BUILDING MAINTENANCE					
375	LOWE'S HOME CENTERS, INC.*	SUPPLIES	12252025	25.65	-25.65		****
2201.301.431.109		MVH CONTRACTUAL SERVICE	-436,978.86				
189	FOX CONTRACTORS CORP*	SNOW REMOVAL	61214	10,796.85	-447,775.71		****
189	FOX CONTRACTORS CORP*	SNOW REMOVAL	61215	22,614.32	-470,390.03		****
189	FOX CONTRACTORS CORP*	SNOW REMOVAL	61266	74,067.02	-544,457.05		****
189	FOX CONTRACTORS CORP*	HEAVY TRASH DAY	61310	4,435.84	-548,892.89		****
1083	ALL TERRAIN LANDSCAPE*	LIQUID SALT	408861	1,038.00	-549,930.89		****
1241	CARGILL, INCORPORATED*	SALT DELIVERY	2911840378	40,320.89	-590,251.78		****

Funds Availability Report  
Expenditure Accounts

Account	Account-Description	Available-Balance	Expense-Amount	Remaining-Balance	Enc	Over
Vend-No	Vendor-Name	Invoice-Description	Invoice-Number			
2201.301.435.101	REPAIRS & MAINTENANCE	-17,287.86				
810	ERMCO, INC*	DR CHARLES NELSON & CR 900 E	910026549	15,560.00	-32,847.86	****
1103	TRAFFIC CONTROL CORPORATION*	TIMER SWITCH, CELL MODEM, SCHO	162444	7,854.00	-40,701.86	****
2201.301.439.108	GIS	18,508.80				
17	SCHNEIDER GEOSPATIAL, LLC*	ADDRESS UPDATES	I009327	165.00	18,343.80	
2201.301.439.110	OTHER SERVICES & CHARGES	4,424.64				
375	LOWE'S HOME CENTERS, INC.*	SUPPLIES	12252025	56.36	4,368.28	
460	TRAFFIC SIGN, INC.*	SIGNS	2018362	225.40	4,142.88	
1974	STELLO PRODUCTS, INC.*	HEAD DRIVE RIVET WITH CREDIT M	40170	320.45	3,822.43	
2201.301.443.101	IMPROV. OTHER THAN BUILDINGS	74,473.45				
2064	PRECISION CONCRETE CUTTING*	SIDEWALK TRIP HAZARD REMOVAL	250934	15,000.00	59,473.45	
2211.501.431.105	PROGRAMS & ACTIVITES	4,101.78				
976	HENDRICKS DESIGN & PRINT*	FLYERS	11016	1,080.00	3,021.78	
2545	TEAM SPORTS APPAREL*	JERSEYS	7032	12,450.00	-9,428.22	****
2545	TEAM SPORTS APPAREL*	FUNDRAISER	7077	65.00	-9,493.22	****
2545	TEAM SPORTS APPAREL*	JERSEYS	7124	11,546.25	-21,039.47	****
2568	INDIANA BALL YOUTH LEAGUE*	LEAGUE FEES	10222025	4,000.00	-25,039.47	****
2579	CAPITOL SPORTS CENTER*	TOURNEMENT	12302025	235.00	-25,274.47	****
2580	TEAM INDIANA VOLLEYBALL*	TOURNEMENT	12302025-1	480.00	-25,754.47	****
2580	TEAM INDIANA VOLLEYBALL*	TOURNEMENT	12302025-2	960.00	-26,714.47	****
2774	IN DISTRICT 8 LITTLE LEAGUE*	BASEBALL SEASON DUES	102	463.92	-27,178.39	****
2821	317 SPORTS AUTHORITY*	JERSEYS, PACKS, BAGS, SHIRTS	11192025	15,534.47	-42,712.86	****
2821	317 SPORTS AUTHORITY*	JERSEYS	9172025-1	559.86	-43,272.72	****
2930	3 STEP SPORTS LLC*	TOURNEMENT	12302025	2,930.95	-46,203.67	****
2932	INDIANA USSSA BASEBALL*	BASEBALL TOURNEMENT FEES	7392	4,665.00	-50,868.67	****
2211.501.435.101	PARK REC UTILITES	-16,938.49				
144	DUKE ENERGY*	UTILITIES	12292025-1	582.06	-17,520.55	****
1004	HENDRICKS POWER COOPERATIVE*	UTILITIES	12172025	488.75	-18,009.30	****
2240.101.421.105	EMERGENCY RESPONSE TEAM	-397.87				
2344	NORSE TACTICAL LLC*	TACTICAL TRAINING	1572491	5,025.00	-5,422.87	****
2240.101.422.101	INVESTIGATIONS - MISC SUPPLIES	1,954.19				
2239	T-MOBILE USA, INC.*	SEARH WARRANT HP250008465	L2512010102	50.00	1,904.19	
2502.301.439.109	MISC CONTRACTUAL	154,736.70				
3	AMERICAN STRUCTUREPOINT INC.*	DAN JONES PHASE 5	199268	10,279.00	144,457.70	
4435.301.439.110	OTHER SERVICES AND CHARGES	-204,465.57				
1432	UNITED CONSULTING*	RACEWAY RD & CR 100N	25304-05	1,135.57	-205,601.14	****
4436.301.431.109	EDIT CONTRACTUAL SERVICE	85,462.19				
2795	AMANDA RUBY*	MAKE MY MOVE - 2ND PAYMENT	12292025	2,500.00	82,962.19	
2803	SANDERS JR, CHARLES*	MAKE MY MOVE - 2ND PAYMENT	12292025	2,500.00	80,462.19	
2933	MASTEN, MICHAEL*	MAKE MY MOVE 1ST PAYMENT	12302025	2,500.00	77,962.19	
4436.301.439.110	OTHER SERVICES & CHARGES	114,588.35				
2207	AMAZON CAPITAL SERVICES*	MEDIA SUPPLIES	1GGN-7Q6W-4RDM	74.91	114,513.44	
4439.501.422.101	OPERATING SUPPLIES	-1,017.08				
375	LOWE'S HOME CENTERS, INC.*	SUPPLIES	12252025	505.89	-1,522.97	****
4439.501.422.102	REPAIR & MAINTENANCE SUPPLIES	5,619.99				
2294	WAVERLY INDUSTRIES, LLC. *	BIOMELT GRANULAR BAGS (48)	12545	2,348.00	3,271.99	
2650	NAPA AUTO PARTS*	OIL FILTER	178622	158.13	3,113.86	

Funds Availability Report  
Expenditure AccountsA20300 JL  
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Account Vend-No	Vendor-Name	Account-Description Invoice-Description	Available-Balance Invoice-Number	Expense-Amount	Remaining-Balance	Enc	Over
4439.501.431.105		PROGRAMS & ACTIVITES	9,315.89				
375	LOWE'S HOME CENTERS, INC.*	SUPPLIES	12252025	521.76	8,794.13		
1701	HOOSIER TENT*	GLOW BINGO	29467-1	968.80	7,825.33		
4439.501.435.101		PARK UTILITES	-1,189.04				
144	DUKE ENERGY*	UTILITIES	12292025-1	1,109.99	-2,299.03		****
1168	KEYSTONE COOPERATIVE*	FUEL	1203263	1,141.16	-3,440.19		****
4439.501.437.103		RENTAL-YMCA	-332.00				
1365	YMCA OF GREATER INDIANAPOLIS*	YMCA PAYMENT AGREEMENT	JAN 2026	11,111.00	-11,443.00		****
4445.301.431.101		PROFESSIONAL SERVICES	-251,230.88				
581	TAYLOR, MINNETTE, SCHNEIDER & C	DECEMBER 2025 ATTORNEY FEES	DECEMBER 2025	13,737.50	-264,968.38		****
6501.301.431.101		LEGAL	4,236.40				
581	TAYLOR, MINNETTE, SCHNEIDER & C	DECEMBER 2025 ATTORNEY FEES	DECEMBER 2025	343.00	3,893.40		

TOWN OF AVON  
Electronic Payment Register

Vendor Status Chk-Acct	Vendor Name Transaction-Description Account-Number	Invoice-No	Trans-mnyy PO-Number Liq PO-Date	Due Date	Invoice-Total	Claim-Number E-Pay-Number	Remit-Addr
934 E-Pay	AFLAC* PAYROLL DEC 26 2025	20251223-1	12/2025	12/26/2025	729.78	1823 1	
01	8901.000.300.000		AFLAC INSURANCE		729.78	Liability	
***E-Pay-Number= 1823 Vendor Name= AFLAC* E-Pay Date= 12/26/2025 E-Pay Amount= 729.78 ***							
1326 E-Pay	FIRST MERCHANTS BANK* PAYROLL CHECK DATE 12.26.2025	7172798	12/2025	12/26/2025	3,871.99	1827 1	
01	8901.000.501.000		HSA - EMPLOYEE		3,871.99	Liability	
***E-Pay-Number= 1827 Vendor Name= FIRST MERCHANTS BANK* E-Pay Date= 12/26/2025 E-Pay Amount= 3,871.99 ***							
2308 E-Pay	INDIANA DEPT OF REVENUE* PAYROLL DEC 26 2025	20251223-1	12/2025	12/26/2025	23,152.90	1824 1	
01	8901.000.209.000		STATE TAX		14,932.81	Liability	
01	8901.000.213.000		COUNTY TAX		8,220.09	Liability	
***E-Pay-Number= 1824 Vendor Name= INDIANA DEPT OF REVENUE* E-Pay Date= 12/26/2025 E-Pay Amount= 23,152.90 ***							
2312 E-Pay	INDIANA STATE CENTRAL COLLECTI PAYROLL DEC 26 2025	20251223-1	12/2025	12/26/2025	974.00	1826 1	
01	8901.000.400.000		INSCCU - CHILD SUPPORT		974.00	Liability	
***E-Pay-Number= 1826 Vendor Name= INDIANA STATE CENTRAL COLLECTI E-Pay Date= 12/26/2025 E-Pay Amount= 974.00 ***							
479 E-Pay	INPRS* POLICE RETIREMENT	122625	01/2026	01/08/2026	35,430.97	1828 1	
01	8901.000.503.000		PERF EMPLOYEE CONTRIBUTION		8,083.15	Liability	
01	8901.000.502.000		PERF TOWN CONTRIBUTION		27,347.82	Liability	
***E-Pay-Number= 1828 Vendor Name= INPRS* E-Pay Date= 01/08/2026 E-Pay Amount= 35,430.97 ***							
2309 E-Pay	INTERNAL REVENUE SERVICE* PAYROLL DEC 26 2025	20251223-1	12/2025	12/26/2025	40,438.25	1825 1	
01	8901.000.201.000		FEDERAL TAX		21,858.31	Liability	
01	8901.000.202.000		SSTA EMPLOYER		9,370.27	Liability	
01	8901.000.203.000		SSTA EMPLOYEE		9,209.67	Liability	
***E-Pay-Number= 1825 Vendor Name= INTERNAL REVENUE SERVICE* E-Pay Date= 12/26/2025 E-Pay Amount= 40,438.25 ***							
154 E-Pay	NATIONWIDE RETIREMENT* PAYROLL DEC 26 2025	20251223-1	12/2025	12/26/2025	14,314.91	182189997 1	
01	8901.000.504.000		457 TOWN MATCH		537.44	Liability	
01	8901.000.504.000		457 TOWN MATCH		1,202.09	Liability	
01	8901.000.504.000		457 TOWN MATCH		2,466.21	Liability	
01	8901.000.504.000		457 TOWN MATCH		1,421.31	Liability	
01	8901.000.504.000		457 TOWN MATCH		1,888.60	Liability	
01	8901.000.504.000		457 TOWN MATCH		1,655.29	Liability	
01	8901.000.504.000		457 TOWN MATCH		1,867.65	Liability	
01	8901.000.504.000		457 TOWN MATCH		392.16	Liability	
01	8901.000.504.000		457 TOWN MATCH		56.00	Liability	
01	8901.000.504.000		457 TOWN MATCH		829.66	Liability	
01	8901.000.504.000		457 TOWN MATCH		324.80	Liability	
01	8901.000.504.000		457 TOWN MATCH		1,673.70	Liability	

Electronic Payment Register

Vendor Status	Vendor Name	Invoice-No	Trans-mnyy	Due Date	Invoice-Total	Claim-Number
Transaction-Description	PO-Number	Liq	PO-Date	E-Pay-Date	E-Pay-Number	Remit-Addr
Account-Number	Account-Description	Amount	Action			
***E-Pay-Number= 182189997 Vendor Name= NATIONWIDE RETIREMENT* E-Pay Date= 12/26/2025 E-Pay Amount= 14,314.91 ***						
2739	PARAGON REALTY LLC.*	12292025	01/2026	01/08/2026	14,250.00	
E-Pay	JANUARY RENT			01/08/2026		1829 1
01	4439.501.437.102		LEASE PAYMENT INDOOR SPORTS		14,250.00	Expense
***E-Pay-Number= 1829 Vendor Name= PARAGON REALTY LLC.* E-Pay Date= 01/08/2026 E-Pay Amount= 14,250.00 ***						

Electronic Payment Register

Vendor	Vendor Name	Invoice-No	Trans-mmyy	Due Date	Invoice-Total	Claim-Number	
Status	Transaction-Description	PO-Number	Liq	PO-Date	E-Pay-Date	E-Pay-Number	Remit-Addr
Chk-Acct	Account-Number	Account-Description			Amount	Action	

\*\*\* Run Totals \*\*\*

Total

Electronic Payment-Count

8.00

Invoice Total

133,162.80

Amount Paid

133,162.80

Amount Liquidated

Electronic Payment Register

Vendor	Vendor Name	Invoice-No	Trans-mmyy	Due Date	Invoice-Total	Claim-Number	
Status	Transaction-Description	PO-Number	Liq	PO-Date	E-Pay-Date	E-Pay-Number	Remit-Addr
Chk-Acct	Account-Number	Account-Description			Amount	Action	

\*\*\* Bank Account Activity By Fund \*\*\*

Fund Description	Check Account	Cash-Account-Number	Total
FOOD AND BEVERAGE FUND	01	4439.101.101.101	14,250.00
PAYROLL FUND	01	8901.101.101.101	118,912.80
		*** Grand Totals ***	133,162.80

Funds Availability Report  
Expenditure Accounts

Account	Account-Description	Available-Balance				
Vend-No	Vendor-Name	Invoice-Description	Invoice-Number	Expense-Amount	Remaining-Balance	Enc Over
4439.501.437.102		LEASE PAYMENT INDOOR SPORTS	95,535.42			
2739	PARAGON REALTY LLC.*	JANUARY RENT	12292025	14,250.00	81,285.42	

TOWN OF AVON  
Funds Availability Report  
Cash Accounts

Account	Account-Description	Beginning-Balance	Total-Disbursed	Ending-Balance	Over
4439.101.101.101	FOOD BEV CASH	3,176,857.96	14,250.00	3,162,607.96	
8901.101.101.101	CHECKING - PAYROLL FUND	215,256.18	118,912.80	96,343.38	

Remaining Appropriation Test: Passed  
Cash Availability Test: Passed  
\*\*\*\*\* Tests: Passed

Check Register

Vendor Status Chk-Acct	Vendor Name Transaction-Description Account-Number	Invoice-No	Trans-mmyy PO-Number Liq PO-Date	Due Date	Invoice-Date Check-Date	Invoice-Total Amount	Claim-Number Check-Number Action	Remit-Addr	
2804 Released	GARMONG* CIVIC CENTER BILLING #8	7157-08	12/2025 2024-004 P	12/30/2025 01/21/2025	12/30/2025 12/30/2025	806,740.58	35803 1		
01	2401.101.421.105		ARP EXPENSE			806,740.58	Expense		
01	2401.101.421.105		ARP EXPENSE			806,740.58	Liquidation		
*** Check-Number= 35803 Vendor Name= GARMONG* Check Date= 12/30/2025 Check Amount=							806,740.58	***	
1805 Released	HARVES*NATE BALANCE DUE K9 OFFICER VIGO	INV0024.B	12/2025	12/30/2025	12/30/2025 12/30/2025	7,000.00	35804 1		
01	1101.201.422.104		K-9 SUPPLIES			7,000.00	Expense		
*** Check-Number= 35804 Vendor Name= HARVES*NATE Check Date= 12/30/2025 Check Amount=							7,000.00	***	
1397 Released	HENDRICKS COUNTY CLERK OF THE CAUSE #32D05-2406-CC-001596	20251223-1	12/2025	12/26/2025	12/23/2025 12/30/2025	359.53	35805 1		
01	8901.000.405.000		GARNISHMENT			359.53	Liability		
*** Check-Number= 35805 Vendor Name= HENDRICKS COUNTY CLERK OF THE Check Date= 12/30/2025 Check Amount=							359.53	***	
2874 Released	U.S. DEPARTMENT OF THE TREASUR TRACKING NUMBER WG2736277	20251223-1	12/2025	12/26/2025	12/23/2025 12/30/2025	317.18	35806 1		
01	8901.000.405.000		GARNISHMENT			317.18	Liability		
*** Check-Number= 35806 Vendor Name= U.S. DEPARTMENT OF THE TREASUR Check Date= 12/30/2025 Check Amount=							317.18	***	

Check Register

Vendor	Vendor Name	Invoice-No	Trans-mmyy	Due Date	Invoice-Date	Invoice-Total	Claim-Number
Status	Transaction-Description		PO-Number	Liq PO-Date	Check-Date		Check-Number
Chk-Acct	Account-Number		Account-Description			Amount	Remit-Addr
							Action

\*\*\* Run Totals \*\*\*

	Paid	Pre-Paid	Total
Check-Count	4.00		4.00

Invoice Total	814,417.29		814,417.29
Amount Paid	814,417.29		814,417.29
Amount Liquidated	806,740.58		806,740.58

Check Register

Vendor	Vendor Name	Invoice-No	Trans-mmyy	Due Date	Invoice-Date	Invoice-Total	Claim-Number
Status	Transaction-Description	PO-Number	Liq	PO-Date	Check-Date	Check-Number	Remit-Addr
Chk-Acct	Account-Number	Account-Description				Amount	Action

\*\*\* Bank Account Activity By Fund \*\*\*

Fund Description	Check Account	Cash-Account-Number	Regular	Pre-Paid	Total
GENERAL	01	1101.101.101.101	7,000.00		7,000.00
AMERICAN RESCUE PLAN 2021	01	2401.101.101.101	806,740.58		806,740.58
PAYROLL FUND	01	8901.101.101.101	676.71		676.71
		*** Grand Totals ***	814,417.29		814,417.29

TOWN OF AVON  
INTERFACE SUMMARY REPORT

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REFERENCE: ACCOUNT	INTERFACE DESCRIPTION: PAYROLL DEC 26 2025 DESCRIPTION	AMOUNT	INTERFACE INITIALS: JL INTERFACE DATE: 12/23/2025
1101.101.101.101	GENERAL CASH	230,505.08	CR
1101.101.411.103	SALARY COUNCIL	7,328.63	
1101.101.413.101	FICA/MED EMPLOYER	572.11	
1101.102.411.101	SALARY CLERK TREASURER	2,465.51	
1101.102.411.102	DEPUTY CLERK TREASURER	2,656.00	
1101.102.413.101	FICA MED EMPLOYER SHARE	351.72	
1101.102.413.103	RETIREMENT EMPLOYER SHARE	818.57	
1101.103.411.101	SALARY TOWN MANAGER	4,948.47	
1101.103.411.104	COMMUNICATIONS DEPARTMENT PAY	2,884.60	
1101.103.411.105	EXECUTIVE ADMIN ASSISTANT	2,382.78	
1101.103.413.101	FICA MED EMPLOYER SHARE	493.41	
1101.103.413.103	RETIREMENT EMPLOYER SHARE	778.67	
1101.104.411.101	PLANNING/ BUILDING DIRECTOR	3,751.37	
1101.104.411.102	ASST. BUILDING COMMISSIONER	2,673.60	
1101.104.411.103	PLANNING DIRECTOR	3,367.30	
1101.104.411.104	PLANNING ADMIN ASST	3,406.40	
1101.104.411.105	BZA MEMBERS	900.00	
1101.104.411.106	PLAN COMMISSION	1,800.00	
1101.104.411.107	BUILDING CODE ENFORCEMENT	1,040.00	
1101.104.411.108	PLANNING/ BUILDING TECH	2,188.01	
1101.104.411.111	SENIOR PLANNER	2,496.00	
1101.104.413.101	FICA MED EMPLOYER SHARE	1,639.25	
1101.104.413.103	RETIREMENT EMPLOYER SHARE	1,826.29	
1101.201.411.101	POLICE OFFICERS	129,955.98	
1101.201.411.102	ADMIN ASST/ DET AIDE	5,326.87	
1101.201.411.103	COMMISSIONERS	500.00	
1101.201.411.104	OVERTIME	12,668.25	
1101.201.411.107	CHAPLAIN SALARY	416.66	
1101.201.413.101	FICA MED EMPLOYER SHARE	2,634.29	
1101.201.413.103	RETIREMENT EMPLOYER SHARE	28,234.34	
2201.101.101.101	MVH CASH	9,854.31	CR
2201.301.411.101	PUBLIC WORKS DIRECTOR	4,284.40	
2201.301.411.102	ASSET MANAGER / PW TECHNICIAN	2,603.41	
2201.301.411.104	PROJECT COORDINATOR	1,158.97	
2201.301.413.101	FICA MED EMPLOYER SHARE	740.68	
2201.301.413.103	RETIREMENT EMPLOYER SHARE	1,066.85	
2211.101.101.101	PARK REC. CASH	11,709.33	CR
2211.501.411.101	ADMIN ASSISTANT - SPORTS	1,490.72	
2211.501.411.102	FIELD TECHNICIAN	1,730.40	
2211.501.411.103	SPORTS OPERATIONS MANGER	2,884.61	
2211.501.411.105	SENIOR FIELD TECHNICIAN	2,101.60	
2211.501.411.106	SPORTS DIRECTOR	3,502.00	
2240.101.101.101	CASH - LIT PUBLIC SAFETY	6,091.20	CR
2240.101.411.101	SALARIES & WAGES	6,091.20	
4436.101.101.101	EDIT CASH	4,840.76	CR
4436.101.411.109	ECONOMIC DEV. DIRECTOR	3,650.71	
4436.301.413.101	FICA	471.16	
4436.301.413.103	RETIREMENT	718.89	
4439.101.101.101	FOOD BEV CASH	20,708.12	CR
4439.501.411.105	PROGRAMMER/EVENT COORDINATOR	4,563.13	
4439.501.411.106	PARK DIRECTOR	3,625.60	
4439.501.411.107	GROUNDSKEEPERS	7,854.40	
4439.501.413.101	FICA MED EMPLOYER SHARE	2,050.22	
4439.501.413.103	PARK RETIREMENT	2,614.77	
6501.101.101.101	STORM WATER CASH	8,999.13	CR
6501.301.411.101	CLERK TREASURER	1,056.64	
6501.301.411.102	PUBLIC WORKS TECHNICIAN	1,161.03	
6501.301.411.103	PROJECT COORDINATOR	1,158.97	
6501.301.411.104	MS4 COORDINATOR	1,040.00	
6501.301.411.105	ASSET MANAGER	1,442.38	
6501.301.411.106	GIS TECHNICIAN	2,320.00	

TOWN OF AVON  
INTERFACE SUMMARY REPORT

PAGE 2  
P50000 JL  
12/23/2025 11:47 AM

REFERENCE: ACCOUNT	INTERFACE DESCRIPTION: PAYROLL DEC 26 2025 DESCRIPTION	AMOUNT	INTERFACE INITIALS: JL INTERFACE DATE: 12/23/2025
6501.301.413.101	FICA	337.13	
6501.301.413.103	RETIREMENT	482.98	
8901.000.201.000	FEDERAL TAX	21,858.31 CR	
8901.000.202.000	SSTA EMPLOYER	9,370.27 CR	
8901.000.203.000	SSTA EMPLOYEE	9,209.67 CR	
8901.000.209.000	STATE TAX	7,486.48 CR	
8901.000.213.000	COUNTY TAX	4,117.21 CR	
8901.000.300.000	AFLAC INSURANCE	364.89 CR	
8901.000.301.000	MEDICAL INSURANCE	9,892.98 CR	
8901.000.302.000	VISION INSURANCE	408.10 CR	
8901.000.305.000	DEPENDENT LIFE	99.72 CR	
8901.000.400.000	INSCCU - CHILD SUPPORT	974.00 CR	
8901.000.402.000	VOLUTARY LIFE/AD&D INS.	421.19 CR	
8901.000.405.000	GARNISHMENT	676.71 CR	
8901.000.501.000	HSA - EMPLOYEE	3,871.99 CR	
8901.000.502.000	PERF TOWN CONTRIBUTION	27,347.82 CR	
8901.000.503.000	PERF EMPLOYEE CONTRIBUTION	8,083.15 CR	
8901.000.504.000	457 TOWN MATCH	14,314.91 CR	
8901.101.101.101	CHECKING - PAYROLL FUND	118,497.40	

TOTAL CREDITS: 411,205.33  
TOTAL DEBITS: 411,205.33

GRAND TOTAL: .00 \*\*\* IN BALANCE \*\*\*



# TAYLOR, MINNETTE, SCHNEIDER & CLUTTER, P.C.

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*Attorneys at Law*

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*Of Counsel*

Thomas A. Whitsitt

December 29, 2025

Town of Avon  
Avon, Indiana 46123

**Re: 2026 Engagement**

Dear Council Members:

Please allow this letter to confirm that we appreciate the opportunity to continue to serve as attorneys for the Town of Avon. We understand that our responsibilities will include preparing for and attending meetings of the Council and the Town's various Boards and Commissions, except the Police Merit Commission, assisting the Town Manager and other staff, representing the Town in litigation, and performing other legal services as directed by the Council. Fees for bond work will be negotiated on a case- by- case basis based upon our estimate of the time required for the particular project and issuance.

We agree to perform the requested services at our preferred governmental rate. The preferred governmental rate is our firm's lowest available billing rate. For 2025, this rate is \$255.00 per hour for all attorneys, unless the attorney performing work has a lower hourly rate, in which case the lower hourly rate will apply. This preferred rate represents a substantial savings to our preferred governmental clients over our normal billing rates. For example, my normal billing rate is \$375.00 per hour. The other attorneys in the firm have rates which range from \$200.00 per hour to \$375.00 per hour. We offer this preferred rate to only select governmental clients

We do not charge for our office overhead (postage, telephone toll charges, fax charges, etc.). If, during the course of our representation of the Town, we believe that it is necessary to incur expenses on behalf of the Town, we will obtain permission prior to incurring the expense.

We will provide invoices to the Town on a monthly basis. These invoices will include an itemized and detailed description of the work performed, the time spent on each legal service, the date on which the work was performed, and the name of the attorney performing the work. We will normally mail these invoices by the 1st day of the month for the previous month. We generally expect to be paid within thirty (30) days of your receipt of the invoice. If you have any questions regarding any charge, please simply call me to discuss.

Anna Cron and I will have the primary responsibility of performing the legal services described in this letter, and we will make other experienced municipal attorneys in our firm available if we are unavailable to provide these services. If more than one (1) attorney attends a meeting or

Lebanon  
117 West Main Street  
Lebanon, IN 46052  
P: 765-483-8549 / F: 765-483-9521

Crawfordsville  
105 N. Washington Street  
Crawfordsville, IN 47933  
P: 765-361-9680 / F: 765-361-9690

Indianapolis  
7855 S. Emerson Avenue, Suite G  
Indianapolis, IN 46237  
P: 317-550-4333 / F: 317-550-4325

Covington  
312 4<sup>th</sup> Street  
Covington, IN 47932  
P: 765-814-2001 / F: 765-814-2005

conference, you will be charged as if only one (1) attorney is present unless you specifically agree to pay for more than one attorney. In litigation, we generally have two or more attorneys attend trials and hearings, and we will charge the Town for all attorneys who are representing the Town's interests in litigation.

Consistent with the Rules of Professional Responsibility, you may terminate this relationship at any time. If this occurs, we will assist in the transition to your new attorney. We will provide a final bill for services rendered and request that you pay it as outlined herein.

Also consistent with the Rules of Professional Responsibility, please understand that our client is the Town Council, or its respective Board or Commission, and not any individual member of the Council, or its respective Board or Commission. All requests for inspection of our files, directions in legal matters, or other requests for information are controlled by the majority vote of the Council, or its respective Board or Commission. If we receive a request to perform work, disclose information, or inspect our files, we will seek the direction from the applicable Council, Board or Commission as a group in order to respond appropriately unless the Council, Board or Commission has specifically directed otherwise.

We value our relationship with you and look forward to continuing that relationship and working toward the beneficial advancement of the Town. If you believe that this letter accurately expresses our agreement, please have the Council President sign below and return one (1) of the originals to us. If you believe the letter does not accurately represent our agreement, please let me know. Thank you for the opportunity to serve the Town.

Sincerely yours,



Daniel L. Taylor

Accepted this \_\_\_ day of January, 2026.

AVON TOWN COUNCIL

By \_\_\_\_\_  
President

ATTEST:

\_\_\_\_\_  
Julie Loker, Clerk-Treasurer

## LOCAL ROADS AND BRIDGES MATCHING GRANT AGREEMENT

Contract #0000000000000000000098405

This Grant Agreement (this "Grant Agreement"), entered into by and between the Indiana Department of Transportation (the "State") and **TOWN OF AVON**, a Local Unit, (the "Grantee"), is executed pursuant to the terms and conditions set forth herein. In consideration of those mutual undertakings and covenants, the parties agree as follows:

**1. Purpose of this Grant Agreement; Funding Source.** The purpose of this Grant Agreement is to enable the State to award a Grant of up to **\$999,958.50** (the "Grant"), representing **50%** of the eligible costs of the project (the "Project") described in **Attachment A** of this Grant Agreement, which is incorporated fully herein. The funds shall be used exclusively in accordance with the provisions contained in this Grant Agreement and in conformance with Indiana Code ch. 8-23-30 establishing the authority to make this Grant, as well as any rules adopted thereunder. The funds received by the Grantee pursuant to this Grant Agreement shall be used only to implement the Project or provide the services in conformance with this Grant Agreement and for no other purpose.

### FUNDING SOURCE:

State Funds: Program Title: Local Road and Bridge Matching Grant Fund (I.C. ch. 8-23-30).

### 2. Representations and Warranties of the Grantee.

A. The Grantee expressly represents and warrants to the State that it is statutorily eligible to receive these Grant funds and that the information set forth in its Grant Application is true, complete and accurate. The Grantee expressly agrees to promptly repay all funds paid to it under this Grant Agreement should it be determined either that it was ineligible to receive the funds, or it made any material misrepresentation on its grant application.

B. The Grantee certifies by entering into this Grant Agreement that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from entering into this Grant Agreement by any federal or state department or agency. The term "principal" for purposes of this Grant Agreement is defined as an officer, director, owner, partner, key employee or other person with primary management or supervisory responsibilities, or a person who has a critical influence on or substantive control over the operations of the Grantee.

C. The Grantee has committed matching funds from one of the following revenue sources in accordance with Ind. Code § 8-23-30-3: (1) any money the local unit is authorized to use for a local road or bridge project; (2) special distribution of local income tax under Ind. Code § 6-3.6-9-17; or (3) local rainy day fund under Ind. Code § 36-1-8-5.1.

D. The Grantee uses an approved transportation asset management plan submitted to Purdue University's Local Technical Assistance Program (LTAP) and made available to the State.

### 3. Implementation of and Reporting on the Project.

The Grantee shall implement and complete the Project in accordance with **Attachment A** and with the plans and specifications contained in its Grant Application, which is on file with the State and is incorporated by reference. Modification of the Project shall require prior written approval of the State.

**4. Term.** This Grant Agreement commences on the date approved by the State Budget Agency, and shall remain in effect for two (2) years. Unless otherwise provided herein, it may be extended upon the written agreement of the parties and in conformance with Ind. Code § 5-22-17-4, and as permitted by Ind. Code ch. 8-23-30.

The Grantee understands that the Grantee must procure materials and/or a contractor for the Project no later than three (3) months from the date of the award letter, attached hereto as **Attachment B** and incorporated fully herein. If the Grantee fails to procure a contractor by three (3) months from the date of the award letter, the Grantee forfeits the Grant, the grant funds shall not be distributed to the Grantee, but shall be redistributed as all other funds under Indiana Code ch. 8-23-30.

**5. Grant Funding.** Pursuant to Ind. Code ch. 8-23-30, the Grantee agrees to the following:

- A. It may use the State funds only for the Project described in **Attachment A**;
- B. If it uses the grant funds for any purpose other than construction of the Project as described in **Attachment A**, the Grantee:
  - i. must immediately repay all grant funds provided to the State; and
  - ii. may not participate in the grant program during the succeeding calendar year.
- C. It shall provide local matching funds equal to not less than **50%** of the total contract amount;
- D. Disbursement of grant funds will not be made until the Grantee's submission of the Project Material Bid for Force Account Work or a fully executed contract with a contractor;
- E. The State's participation in the Project is strictly limited to the grant funds awarded herein. The Grantee understands and agrees that the State is under no obligation to pay for or participate in any cost increases, change orders, cost overruns or additional Project expenses of any kind.

**6. Payment of Grant Funds.**

- A. If advance payment of all or a portion of the Grant funds is permitted by statute or regulation, and the State agrees to provide such advance payment, advance payment shall be made only upon submission of a proper claim setting out the intended purposes of those funds. After such funds have been expended, Grantee shall provide State with a reconciliation of those expenditures. Otherwise, all payments shall be made thirty-five (35) days in arrears in conformance with State fiscal policies and procedures. As required by IC § 4-13-2-14.8, all payments will be by the direct deposit by electronic funds transfer to the financial institution designated by the Grantee in writing unless a specific waiver has been obtained from the Indiana Auditor of State.
- B. Requests for payment of grant funds will be processed only upon receipt of a Notification of Contractor Award and Funding letter and all required documentation.
- C. Pursuant to Ind. Code ch. 8-23-30, Local Road and Bridge Grant Funds made available to the Grantee by the State will be used to pay the Grantee up to **50% of the eligible Project costs based upon the accepted contractor's low bid**. The maximum amount of state funds allocated to the Project shall not exceed **\$999,958.50**.
- D. Pursuant to Ind. Code § 8-23-30, the Grantee's **50%** match shall be paid from one of the identified revenue sources. The remainder of the Project costs greater than the total of the State's grant and the Grantee's **50%** match shall be borne by the Grantee and may be paid how the Grantee chooses. In the interest of clarity and to avoid misunderstanding, the State shall not pay the Grantee for any costs relating to the Project except as specifically provided herein, unless the Parties enter into an amendment to this Grant Agreement.

**7. Project Monitoring by the State.** The State may conduct on-site or off-site monitoring reviews of the Project during the term of this Grant Agreement and for up to ninety (90) days after it expires or is otherwise terminated. The Grantee shall extend its full cooperation and give full access to the Project site and to relevant documentation to the State or its authorized designees for the purpose of determining, among other things:

A. whether Project activities are consistent with those set forth in **Attachment A**, the Grant Application, and the terms and conditions of the Grant Agreement;

B. that Grantee is making timely progress with the Project, and that its project management, financial management and control systems, procurement systems and methods, and overall performance are in conformance with the requirements set forth in this Grant Agreement and are fully and accurately reflected in Project reports submitted to the State.

**8. Compliance with Audit and Reporting Requirements; Maintenance of Records.**

A. The Grantee shall submit to an audit of funds paid through this Grant Agreement and shall make all books, accounting records and other documents available at all reasonable times during the term of this Grant Agreement and for a period of three (3) years after final payment for inspection by the State or its authorized designee. Copies shall be furnished to the State at no cost.

B. If the Grantee is a "subrecipient" of federal grant funds under 2 C.F.R. 200.331, Grantee shall arrange for a financial and compliance audit that complies with 2 C.F.R. 200.500 *et seq.* if required by applicable provisions of 2 C.F.R. 200 (Uniform Administrative Requirements, Cost Principles, and Audit Requirements).

C. The Grantee shall file the annual financial report required by Ind. Code § 5-11-1-4 in accordance with the State Board of Accounts Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources. All grant documentation shall be retained and made available to the State Board of Accounts if and when requested.

D. A final audit construction invoice detailing the actual costs of construction and proof of payment to the contractor must be submitted to the State within thirty (30) days of completion of the Project. If for any reason, including overpayment of grant funds to the Grantee, the Grantee is required to repay to the State the sum or sums of state funds paid to the Grantee under the terms of this Grant Agreement, then the Grantee shall repay to the State such sum or sums within forty-five (45) days after receipt of a billing from the State. Payment for any and all costs incurred by the Grantee which are not eligible for state funding shall be the sole obligation of the Grantee.

E. If for any reason the State finds noncompliance and requires a repayment of state funds previously paid to the Grantee, the Grantee is required to submit such sum or sums within thirty (30) days after receipt of a billing from the State. If the Grantee has not paid the full amount due within sixty (60) calendar days past the due date, the State may proceed in accordance with Ind. Code § 8-14-1-9 to compel the Auditor of the State of Indiana to make a mandatory transfer of funds for the Grantee's allocation of the Motor Vehicle Highway Account to the State's Local Road and Bridge Matching Grant Fund account until the amount due has been repaid.

**9. Compliance with Laws.**

A. The Grantee shall comply with all applicable federal, state and local laws, rules, regulations and ordinances, and all provisions required thereby to be included herein are hereby incorporated by reference. The enactment or modification of any applicable state or federal statute or the promulgation of rules or regulations thereunder after execution of this Grant Agreement shall be reviewed by the State and the Grantee to determine whether the provisions of this Grant Agreement require formal modification.

B. The Grantee and its agents shall abide by all ethical requirements that apply to persons who have a business relationship with the State as set forth in IC § 4-2-6, *et seq.*, IC § 4-2-7, *et seq.* and the regulations promulgated thereunder. **If the Grantee has knowledge, or would have acquired knowledge with**

**reasonable inquiry, that a state officer, employee, or special state appointee, as those terms are defined in IC 4-2-6-1, has a financial interest in the Grant, the Grantee shall ensure compliance with the disclosure requirements in IC § 4-2-6-10.5 prior to the execution of this Grant Agreement.** If the Grantee is not familiar with these ethical requirements, the Grantee should refer any questions to the Indiana State Ethics Commission, or visit the Inspector General's website at <http://www.in.gov/ig/>. If the Grantee or its agents violate any applicable ethical standards, the State may, in its sole discretion, terminate this Grant immediately upon notice to the Grantee. In addition, the Grantee may be subject to penalties under IC §§ 4-2-6, 4-2-7, 35-44.1-1-4, and under any other applicable laws.

C. The Grantee certifies by entering into this Grant Agreement that neither it nor its principal(s) is presently in arrears in payment of taxes, permit fees or other statutory, regulatory or judicially required payments to the State. The Grantee agrees that any payments currently due to the State may be withheld from payments due to the Grantee. Additionally, payments may be withheld, delayed, or denied and/or this Grant suspended until the Grantee is current in its payments and has submitted proof of such payment to the State.

D. The Grantee warrants that it has no current, pending or outstanding criminal, civil, or enforcement actions initiated by the State, and agrees that it will immediately notify the State of any such actions. During the term of such actions, the Grantee agrees that the State may suspend funding for the Project. If a valid dispute exists as to the Grantee's liability or guilt in any action initiated by the State or its agencies, and the State decides to suspend funding to the Grantee, the Grantee may submit, in writing, a request for review to the Indiana Department of Administration (IDOA). A determination by IDOA shall be binding on the parties. Any disbursements that the State may delay, withhold, deny, or apply under this section shall not be subject to penalty or interest.

E. The Grantee warrants that the Grantee and any contractors performing work in connection with the Project shall obtain and maintain all required permits, licenses, registrations, and approvals, and shall comply with all health, safety, and environmental statutes, rules, or regulations in the performance of work activities for the State. Failure to do so may be deemed a material breach of this Grant Agreement and grounds for immediate termination and denial of grant opportunities with the State.

F. The Grantee affirms that, if it is an entity described in IC Title 23, it is properly registered and owes no outstanding reports to the Indiana Secretary of State.

G. As required by IC § 5-22-3-7:

(1)The Grantee and any principals of the Grantee certify that:

(A) the Grantee, except for de minimis and nonsystematic violations, has not violated the terms of:

(i) IC § 24-4.7 [Telephone Solicitation of Consumers];

(ii) IC § 24-5-12 [Telephone Solicitations]; or

(iii) IC § 24-5-14 [Regulation of Automatic Dialing Machines];

in the previous three hundred sixty-five (365) days, even if IC 24-4.7 is preempted by federal law; and

(B) the Grantee will not violate the terms of IC § 24-4.7 for the duration of this Grant Agreement, even if IC §24-4.7 is preempted by federal law.

(2)The Grantee and any principals of the Grantee certify that an affiliate or principal of the Grantee and any agent acting on behalf of the Grantee or on behalf of an affiliate or principal of the Grantee, except for de minimis and nonsystematic violations,

(A) has not violated the terms of IC § 24-4.7 in the previous three hundred sixty-five (365) days, even if IC § 24-4.7 is preempted by federal law; and

(B) will not violate the terms of IC § 24-4.7 for the duration of this Grant Agreement even if IC § 24-4.7 is preempted by federal law.

**10. Debarment and Suspension.**

A. The Grantee certifies by entering into this Grant Agreement that it is not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from entering into this Grant by any federal agency or by any department, agency or political subdivision of the State. The term "principal" for purposes of this Grant Agreement means an officer, director, owner, partner, key employee or other person with primary management or supervisory responsibilities, or a person who has a critical influence on or substantive control over the operations of the Grantee.

B. The Grantee certifies that it has verified the suspension and debarment status for all subcontractors receiving funds under this Grant Agreement and shall be solely responsible for any recoupments or penalties that might arise from non-compliance. The Grantee shall immediately notify the State if any subcontractor becomes debarred or suspended, and shall, at the State's request, take all steps required by the State to terminate its contractual relationship with the subcontractor for work to be performed under this Grant Agreement.

**11. Drug-Free Workplace Certification.** As required by Executive Order No. 90-5, April 12, 1990, issued by the Governor of Indiana, the Grantee hereby covenants and agrees to make a good faith effort to provide and maintain a drug-free workplace. Grantee will give written notice to the State within ten (10) days after receiving actual notice that the Grantee, or an employee of the Grantee in the State of Indiana, has been convicted of a criminal drug violation occurring in the workplace. False certification or violation of the certification may result in sanctions including, but not limited to, suspension of grant payments, termination of the Grant and/or debarment of grant opportunities with the State of Indiana for up to three (3) years.

In addition to the provisions of the above paragraphs, if the total amount set forth in this Grant Agreement is in excess of \$25,000.00, the Grantee certifies and agrees that it will provide a drug-free workplace by:

A. Publishing and providing to all of its employees a statement notifying them that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the Grantee's workplace and specifying the actions that will be taken against employees for violations of such prohibition; and

B. Establishing a drug-free awareness program to inform its employees of: (1) the dangers of drug abuse in the workplace; (2) the Grantee's policy of maintaining a drug-free workplace; (3) any available drug counseling, rehabilitation, and employee assistance programs; and (4) the penalties that may be imposed upon an employee for drug abuse violations occurring in the workplace; and

C. Notifying all employees in the statement required by subparagraph (A) above that as a condition of continued employment the employee will: (1) abide by the terms of the statement; and (2) notify the Grantee of any criminal drug statute conviction for a violation occurring in the workplace no later than five (5) days after such conviction; and

D. Notifying in writing the State within ten (10) days after receiving notice from an employee under subdivision (C)(2) above, or otherwise receiving actual notice of such conviction; and

E. Within thirty (30) days after receiving notice under subdivision (C)(2) above of a conviction, imposing the following sanctions or remedial measures on any employee who is convicted of drug abuse violations occurring in the workplace: (1) take appropriate personnel action against the employee, up to and including termination; or (2) require such employee to satisfactorily participate in a drug abuse assistance or rehabilitation program approved for such purposes by a federal, state or local health, law enforcement, or other appropriate agency; and

F. Making a good faith effort to maintain a drug-free workplace through the implementation of subparagraphs (A) through (E) above.

**12. Employment Eligibility Verification.** As required by IC § 22-5-1.7, the Grantee hereby swears or affirms under the penalties of perjury that:

- A. The Grantee has enrolled and is participating in the E-Verify program;
- B. The Grantee has provided documentation to the State that it has enrolled and is participating in the E-Verify program;
- C. The Grantee does not knowingly employ an unauthorized alien.
- D. The Grantee shall require its contractors who perform work under this Grant Agreement to certify to Grantee that the contractor does not knowingly employ or contract with an unauthorized alien and that the contractor has enrolled and is participating in the E-Verify program. The Grantee shall maintain this certification throughout the duration of the term of a contract with a contractor.

The State may terminate for default if the Grantee fails to cure a breach of this provision no later than thirty (30) days after being notified by the State.

**13. Funding Cancellation.** As required by Financial Management Circular 3.3 and IC § 5-22-17-5, when the Director of the State Budget Agency makes a written determination that funds are not appropriated or otherwise available to support continuation of performance of this Grant Agreement, it shall be canceled. A determination by the Director of the State Budget Agency that funds are not appropriated or otherwise available to support continuation of performance shall be final and conclusive.

**14. Governing Law.** This Grant Agreement shall be governed, construed, and enforced in accordance with the laws of the State of Indiana, without regard to its conflict of laws rules. Suit, if any, must be brought in the State of Indiana.

**15. Information Technology Accessibility Standards.** Any information technology related products or services purchased, used or maintained through this Grant must be compatible with the principles and goals contained in the Electronic and Information Technology Accessibility Standards adopted by the Architectural and Transportation Barriers Compliance Board under Section 508 of the federal Rehabilitation Act of 1973 (29 U.S.C. §794d), as amended.

**16. Insurance.** The Grantee shall maintain insurance with coverages and in such amount as may be required by the State or as provided in its Grant Application.

**17. Nondiscrimination.** Pursuant to the Indiana Civil Rights Law, specifically IC § 22-9-1-10, and in keeping with the purposes of the federal Civil Rights Act of 1964, the Age Discrimination in Employment Act, and the Americans with Disabilities Act, the Grantee covenants that it shall not discriminate against any employee or applicant for employment relating to this Grant with respect to the hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment, because of the employee or applicant's: race, color, national origin, religion, sex, age, disability, ancestry, status as a veteran, or any other characteristic protected by federal, state, or local law ("Protected Characteristics"). Furthermore, Grantee certifies compliance with applicable federal laws, regulations, and executive orders prohibiting discrimination based on the Protected Characteristics in the provision of services.

The Grantee understands that the State is a recipient of federal funds, and therefore, where applicable, Grantee and any subcontractors shall comply with requisite affirmative action requirements, including reporting, pursuant to 41 CFR Chapter 60, as amended, and Section 202 of Executive Order 11246 as amended by Executive Order 13672.

**18. Notice to Parties.** Whenever any notice, statement or other communication is required under this Grant, it will be sent by E-mail or first-class U.S. mail service to the following addresses, unless otherwise specifically advised.

A. Notices to the State shall be sent to:

Office of LPA/MPO and Grant Administration  
Attention: Director of LPA/MPO and Grant Administration  
100 North Senate Avenue, Room N758-LPA  
Indianapolis, IN 46204  
E-mail: [indotlpampo@indot.in.gov](mailto:indotlpampo@indot.in.gov)

With a copy to:

Chief Legal Counsel/Deputy Commissioner  
Indiana Department of Transportation  
100 N Senate Avenue, Room N758-Legal  
Indianapolis, IN 46204-2216

B. Notices to the State regarding project management shall be sent to respective District Office:

Carla Sheets  
Crawfordsville District  
41 W 300 North  
Crawfordsville, IN 47933  
Email: [csheets@indot.in.gov](mailto:csheets@indot.in.gov)

C. Notices to the Grantee shall be sent to:

Town of Avon  
ATTN: Ryan Cannon  
6570 E US Highway 36  
Avon, IN 46123  
Email: [rcannon@avonindiana.gov](mailto:rcannon@avonindiana.gov)

As required by IC § 4-13-2-14.8, payments to the Grantee shall be made via electronic funds transfer in accordance with instructions filed by the Grantee with the Indiana Auditor of State.

**19. Order of Precedence; Incorporation by Reference.** Any inconsistency or ambiguity in this Grant Agreement shall be resolved by giving precedence in the following order: (1) this Grant Agreement, (2) Exhibits prepared by the State, (3) Invitation to Apply for Grant; (4) the Grant Application; and (5) Exhibits prepared by Grantee. All of the foregoing are incorporated fully herein by reference.

**20. Public Record.** The Contractor acknowledges that the State will not treat this Grant as containing confidential information, and will post this Grant on the transparency portal as required by Executive Order 05-07 and IC § 5-14-3.5-2. Use by the public of the information contained in this Grant shall not be considered an act of the State.

**21. Termination for Breach.**

A. Failure to complete the Project and expend State, local and/or private funds in accordance with this Grant Agreement may be considered a material breach, and shall entitle the State to suspend grant payments, and to suspend the Grantee's participation in State grant programs until such time as all material breaches are cured to the State's satisfaction.

B. The expenditure of State or federal funds other than in conformance with the Project or the Budget may be deemed a breach. The Grantee explicitly covenants that it shall promptly repay to the State all funds not spent in conformance with this Grant Agreement.

**22. Termination for Convenience.** Unless prohibited by a statute or regulation relating to the award of the Grant, this Grant Agreement may be terminated, in whole or in part, by the State whenever, for any reason, the State determines that such termination is in the best interest of the State. Termination shall be effected by delivery to the Grantee of a Termination Notice, specifying the extent to which such termination becomes effective. The Grantee shall be compensated for completion of the Project properly done prior to the effective date of termination. The State will not be liable for work on the Project performed after the effective date of termination. In no case shall total payment made to the Grantee exceed the original grant.

**23. Travel.** No expenses for travel will be reimbursed unless specifically authorized by this Grant.

**24. Provision Applicable to Grants with tax-funded State Educational Institutions: "Separateness" of the Parties.** The State acknowledges and agrees that because of the unique nature of State Educational Institutions, the duties and responsibilities of the State Educational Institution in these Standard Conditions for Grants are specific to the department or unit of the State Educational Institution. The existence or status of any one contract or grant between the State and the State Educational Institution shall have no impact on the execution or performance of any other contract or grant and shall not form the basis for termination of any other contract or grant by either party.

**25. State Boilerplate Affirmation Clause.** I swear or affirm under the penalties of perjury that I have not altered, modified, changed or deleted the State's standard contract clauses (as contained in the *2022 SCM Template*) in any way except as follows: Payment of Claims; the Compliance with Audit and Reporting Requirements; Maintenance of Records were modified to include statutory and program requirements.

**REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK**

**Non-Collusion, Acceptance**

The undersigned attests, subject to the penalties for perjury, that the undersigned is the Grantee, or that the undersigned is the properly authorized representative, agent, member or officer of the Grantee. Further, to the undersigned's knowledge, neither the undersigned nor any other member, employee, representative, agent or officer of the Grantee, directly or indirectly, has entered into or been offered any sum of money or other consideration for the execution of this Grant Agreement other than that which appears upon the face hereof. **Furthermore, if the undersigned has knowledge that a state officer, employee, or special state appointee, as those terms are defined in IC § 4-2-6-1, has a financial interest in the Grant, the Grantee attests to compliance with the disclosure requirements in IC § 4-2-6-10.5.**

**Agreement to Use Electronic Signatures**

I agree, and it is my intent, to sign this Grant Agreement by accessing State of Indiana Supplier Portal using the secure password assigned to me and by electronically submitting this Grant Agreement to the State of Indiana. I understand that my signing and submitting this Grant Agreement in this fashion is the legal equivalent of having placed my handwritten signature on the submitted Grant Agreement and this affirmation. I understand and agree that by electronically signing and submitting this Grant Agreement in this fashion I am affirming to the truth of the information contained therein. I understand that this Grant Agreement will not become binding on the State until it has been approved by the Department of Administration, the State Budget Agency, and the Office of the Attorney General, which approvals will be posted on the Active Contracts Database: <https://secure.in.gov/apps/idoa/contractsearch/>

**In Witness Whereof**, the Grantee and the State have, through their duly authorized representatives, entered into this Grant Agreement. The parties, having read and understood the foregoing terms of this Grant Agreement, do by their respective signatures dated below agree to the terms thereof.

**Town of Avon**

**Indiana Department of Transportation**

By: \_\_\_\_\_

By: \_\_\_\_\_

Title: Town Manager \_\_\_\_\_

(for) Lyndsay Quist, Commissioner

Date: \_\_\_\_\_

Date: \_\_\_\_\_

Electronically Approved by:  
Department of Administration

Electronically Approved by:  
State Budget Agency

By: (for) Brandon Clifton, Commissioner

By: (for) Chad Ranney, State Budget  
Director

Approved as to Form and Legality:  
***Form approval has been granted by the  
Office of the Attorney General pursuant to  
IC 4-13-2-14.3(e) on July 18, 2025.  
FA 25-33***

This instrument was prepared by the undersigned attorney:  
Kirstie Andersen, #20005-49

**ATTACHMENT A  
PROJECT DESCRIPTION**

Des. No.: **2501148**

Program: **Local Roads and Bridges Matching Grants**

Type of Project: **Surface Treatment, Thin HMA Overlay**

Location:

<b>Route Name</b>	<b>From</b>	<b>To</b>
E 200 S	680 Ft West of S 450E	S 525E
TIMBER CLIMB	Red Oak Drive	Pin Oak Circle
SUNSET WAY	Cobblesprings Drive	Springwood Drive
SPRINGWOOD DR	Sunset Way (Red Sunset Way)	Cobblesprings Drive
LAKE VIEW CT	N 800E (Dan Jones Road)	End (cul de sac)
WINCHESTER BLVD	E 200N	Cumbria Drive
AUTUMN FAITH WAY	E 200N	Wisdoms Ct
PERSIMMON GROVE	E 200N	Elderberry Drive
CASSIA DR	Seneca Lane	Valarian Drive
BURNETT BLVD	Westover Road	Overbrooke Lane
CR 200 N	550 Ft West of Persimmon Grove	400 Ft East of Persimmon Grove

Application ID: **15200**

A general scope/description of the Project is as follows:

2026-1 CCMG SCOPE Improvements to the roads listed below will improve surface friction, structural integrity, edge/runoff recovery/safety, drainage and remedy recurring potholes. For the areas receiving pavement markings, there will be improved roadway visibility. This project will help to raise the overall pavement condition rating for the town. CR 200S from Approximately 680 Feet West of CR 450 E To CR 525 E is a collector road and the primary route to the new Avon Middle School West. In its current condition, it has numerous areas of base failure, edge failure and minimal shoulder. The road is hilly in some areas and is not lit. The Town of Avon Stormwater Department is reshaping the ditches and swales and if funded, this road will have significant improvement in overall safety. This project would repair areas of base failure, wedge and level uneven surfaces, correct the cross slope where needed and overlay the segment. The stone shoulder will be refreshed to meet the adjusted elevations at the edge of pavement grade. New pavement markings with RPM's will be installed for better nighttime visibility. Local Roads: Timber Climb from Red Oak Drive To Pin Oak Circle, Sunset Way (Red Sunset Way) from Cobblesprings Dr To Springwood Drive, Springwood Dr from Sunset Way (Red Sunset Way) To Cobblesprings Drive, Lake View Ct from N 800E (Dan Jones Rd) To End (cul-de-sac), Winchester Blvd from E 200 N To Cumbria Drive, Autumn Faith Way from E 200 N To Wisdoms Court, Persimmon Grove from E 200 N To Elderberry Drive, Cassia Drive, Seneca Lane To Valarian Drive, Burnett Blvd from Westover Rd To Overbrooke Lane, are Local Roads within various subdivisions throughout the Town. The roads require full depth patching, asphalt overlay and replacement of adjacent curb, curb ramps and sidewalk that do not meet current ADA requirements. Roads approaching collectors or arterial roads will receive pavement

markings. E 200 N from Approximately 550 FT West of Persimmon Grove Dr to Persimmon Grove Drive is a minor arterial road. The 2025 CCMG project stopped short of completing this segment of road. In its current condition, it has numerous areas of base failure, edge failure and minimal shoulder. The road is one of the highest traffic volume roads in Avon. This project would repair areas of base failure, wedge and level uneven surfaces, correct the cross slope where needed and overlay the segment. The stone shoulder will be refreshed to meet the adjusted elevations at the edge of pavement grade. New pavement markings with RPM's will be installed for better nighttime visibility.

**The maximum amount of state funds allocated to the Project shall not exceed \$999,958.50.**

In Process

**ATTACHMENT B  
AWARD LETTER**



December 1, 2025

Town of Avon  
Ryan Cannon  
6570 E US Highway 36  
Avon, IN 46123

RE: Community Crossing Matching Grant Fund 2026-1 Award Letter

Dear Ryan Cannon:

The Indiana Department of Transportation (INDOT) has completed the review and selection of projects for funding in the 2026-1 Community Crossings Matching Grant Fund Program. Your community has preliminarily been awarded Community Crossings Matching Grant Funds based upon your estimates the following:

Application ID	Preliminary Awarded Amount	Location Priority
15200	\$999,958.50	All
<b>TOTAL</b>	<b>\$999,958.50</b>	

Preliminary award amounts are contingent upon the following:

- INDOT must receive a copy of the fully executed contract with a contractor or material supplier.
- Contractor/material supply contracts must be submitted no later than March 1, 2026. Failure to meet this date will result in the forfeiture of your funds. No exceptions.
- The Local Public Agency (LPA) must use DocuSign to electronically sign the Local Roads and Bridges Matching Grant Agreement. Your grant agreement has already been requested, and you should receive it soon.
- Once all documentation listed above is received, reviewed, and contracts fully executed INDOT will transfer the agreed upon contract amount into your account.

The Community Crossings Matching Grant Funds, which are administered by INDOT, will be used for funding up to 50 percent of the construction of your project or the purchase of materials. These grant dollars will enable you to help build and improve Indiana's infrastructure.

If you have any questions, please contact Carla Sheets, (765) 361-5202 or csheets@indot.in.gov.

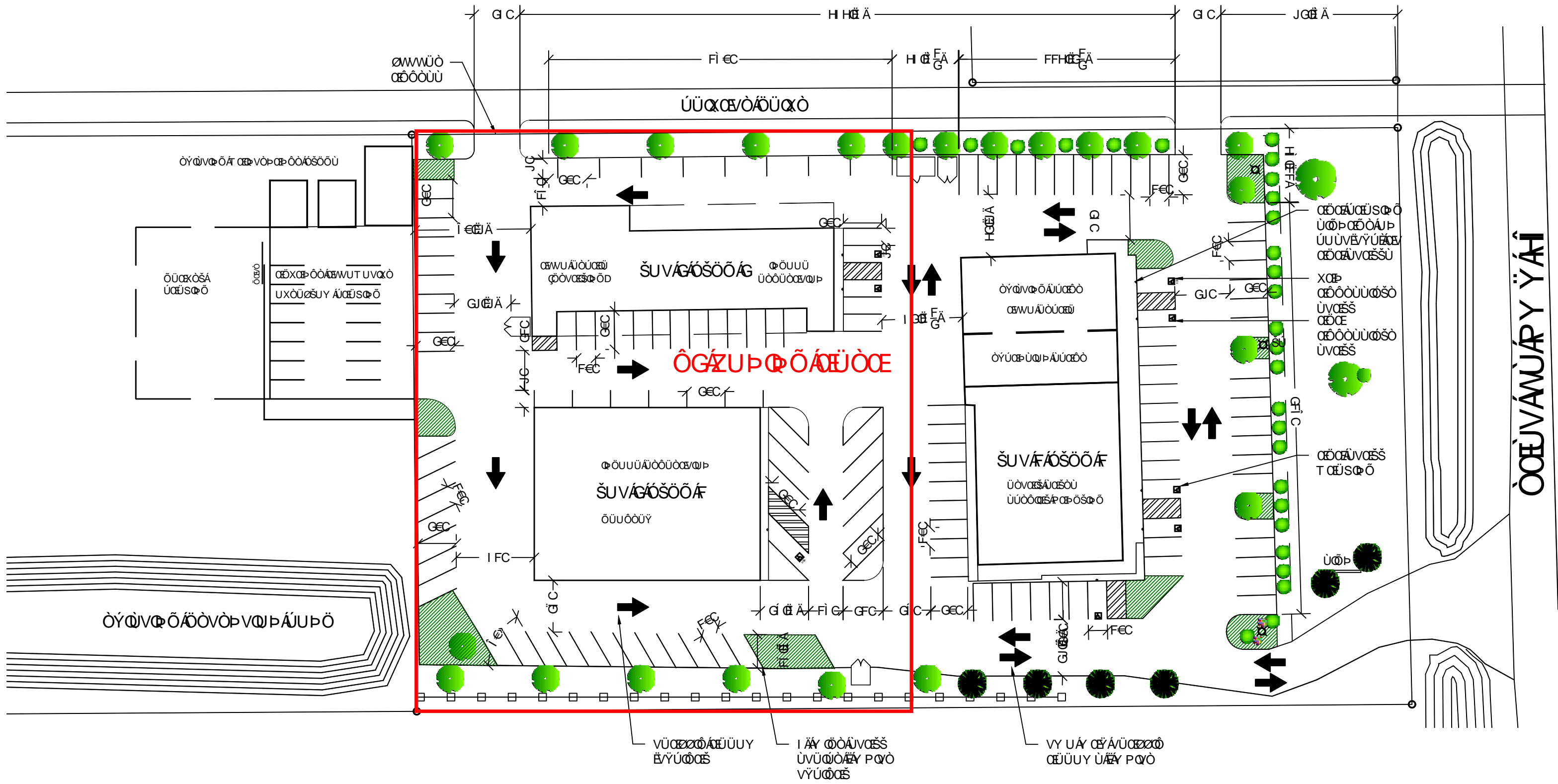
The State of Indiana looks forward to partnering with all Hoosier communities, both urban and rural, to invest in road and bridge infrastructure projects. Improvement to local roads and bridges will bring about economic development, create jobs, and strengthen local transportation networks for all of Indiana.

Sincerely,

Director of Local Programs  
Indiana Department of Transportation

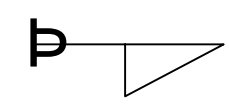
**ZA 25-03 The Gatherings Lot 2**, requests a favorable recommendation of a petition to rezone 2.08 acres, from the I-2 General Industrial District to the C-2 General Commercial District, to legally establish existing retail uses. The property is located 8403 East U.S. Highway 36

*Petitioner: Churchyard LLC, c/o David Gilman*



ΣΟΡ ΟΪΟΧΟΣΥΤ ΟΡ ΒΑΪΟΧΩΔΟΥ  
 ΟΕΛΡΗΚΟΕΚΘΑΟΣΤ ΟΕ  
 ΓΕΡΑΪΑΝΟΥΑΚΟΕΑΥΩΟΑΡ  
 ΟΟΕΡ ΟΥΣΩΕΑΪ ΓΕ

ΟΕ ΟΡ ΟΪΟΧΟΣΥΤ ΟΡ ΒΑΪΟΕ  
 Ι ΗΪ ΑΟΕΪΒΑΥΑΥ ΪΑΪ  
 ΟΕΥΡ ΕΑΪ ΓΗ



ΥΟΕΣΟΑΪΑΪ Ε  
 ΟΕΒΟΑΪ ΓΕ ΕΪ

ΥΡΟΝΙΑ  
 ΟΕΓΕ  
 ΒΟΣΟΚ  
 ΟΕ ΟΡ ΪΩΡ ΟΕ  
 ΪΟ

ΟΕΪΒΑΥΑΥ ΪΑΪ

**AVON TOWN COUNCIL**

**RESOLUTION NO. 2026-01**

**A RESOLUTION OF THE AVON TOWN COUNCIL  
DECLARING AND REAFFIRMING AN ECONOMIC  
REVITALIZATION AREA**

**Whereas**, Hyster-Yale Materials Handling, Inc, a development company, has advised the Town of Avon (“Town”) that it desires to grow business in the town by establishing an approximately 712,800 SF warehousing, distribution, and light manufacturing facility. The facility, which is owned by Granite LLC and which will be leased by Hyster Yale Materials Handling, Inc., will also be upgraded to accommodate enhanced client service and administrative functions including dedicated areas to showcase and demonstrate equipment; and

**Whereas**, in 2023, the Town created an Economic Development Area which includes the site of the proposed Hyster-Yale Materials Handling, Inc. project; and

**Whereas**, Hyster-Yale Materials Handling, Inc, has applied for the Town to find and reaffirm and designate the site owned by Granite LLC as an Economic Revitalization Area in accordance with Public Law 69, enacted by the Indiana General Assembly, and pursuant to Indiana Code § 6-1.1-12.1, and to grant to Hyster-Yale Materials Handling, Inc. a ten-year personal property tax abatement for manufacturing equipment, logistical distribution equipment, and other personal property; and

**Whereas**, Hyster-Yale Materials Handling, Inc filed its Statement of Benefits of Personal Property Form that is attached as Exhibit A and its application for personal property tax abatement, which contains the requested schedule for abatement, which is attached as Exhibit B; and

**Whereas**, property maps and the property legal descriptions of the area are attached as Exhibit C and Exhibit D respectively; and

**Whereas**, the site is located at 10144 Veterans Dr, and

**Whereas**, the Town of Avon has studied Hyster-Yale Materials Handling, Inc. Application, Statement of Benefits of Personal Property, the property, and all other relevant factors of the area; and

**Whereas**, the Town finds that it is in the best interest of the Town, and its citizens, to declare and reaffirm the property owned by Granite LLC and occupied by Hyster-Yale Materials Handling, Inc. qualifies as an Economic Revitalization Area.

**Therefore, it is resolved**, that the Town of Avon makes the following findings pursuant to Indiana Code § 6-1.1-12.1:

1. The site qualifies for and is found to be an Economic Revitalization Area because it is an area within the Town of Avon which has become undesirable for, or impossible of, normal development and occupancy because of a lack of development, cessation of growth, deterioration of improvements or character of occupancy, age, obsolescence, standard building, or other factors which have impaired values or prevent a normal development of property or use of property;

2. The Economic Revitalization Area shall be the area depicted in map attached as Exhibit C;

3. Hyster-Yale Materials Handling, Inc, is not a retail business;

4. The Clerk-Treasurer of the Town of Avon shall file this Resolution and all attachments with the Hendricks County Assessor upon the passage of this Resolution.

5. The Clerk-Treasurer shall cause Notice of Adoption of this Resolution to be **made in accordance with Indiana Code § 5-3-1** and Indiana law.

6. The Town Council will conduct a public hearing and consider a confirmatory resolution regarding the reaffirmation and establishment of this Economic Revitalization Area and the granting of the requested ten-year personal property tax abatement at its regularly scheduled meeting on February 12, 2026.

7. The Clerk-Treasurer shall, at least 10 days prior to the public hearing on this Resolution, file a copy of the Notice of Adoption and the attached Statement of Benefits Form with each taxing unit having the authority to levy property taxes in the economic revitalization area.

Resolved this 8<sup>th</sup> day of January, 2026.

**Avon Town Council:**

\_\_\_\_\_  
Dawn Lowden, Member

\_\_\_\_\_  
Jayson Puckett, Member

\_\_\_\_\_  
William Holland, Member

\_\_\_\_\_  
Robert Pope, Member

\_\_\_\_\_  
Greg Zusan, Member

Attest:

\_\_\_\_\_  
Julie Loker, Clerk-Treasurer



# STATEMENT OF BENEFITS PERSONAL PROPERTY

State Form 51764 (R5 / 1-21)

Prescribed by the Department of Local Government Finance

**FORM SB-1 / PP**

**PRIVACY NOTICE**

Any information concerning the cost of the property and specific salaries paid to individual employees by the property owner is confidential per IC 6-1.1-12.1-5.1.

**INSTRUCTIONS:**

1. This statement must be submitted to the body designating the Economic Revitalization Area prior to the public hearing if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise this statement must be submitted to the designating body **BEFORE** a person installs the new manufacturing equipment and/or research and development equipment, and/or logistical distribution equipment and/or information technology equipment for which the person wishes to claim a deduction.
2. The statement of benefits form must be submitted to the designating body and the area designated an economic revitalization area before the installation of qualifying abatable equipment for which the person desires to claim a deduction.
3. To obtain a deduction, a person must file a certified deduction schedule with the person's personal property return on a certified deduction schedule (Form 103-ERA) with the township assessor of the township where the property is situated or with the county assessor if there is no township assessor for the township. The 103-ERA must be filed between January 1 and May 15 of the assessment year in which new manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment is installed and fully functional, unless a filing extension has been obtained. A person who obtains a filing extension must file the form between January 1 and the extended due date of that year.
4. Property owners whose Statement of Benefits was approved, must submit Form CF-1/PP annually to show compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)
5. For a Form SB-1/PP that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. For a Form SB-1/PP that is approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. (IC 6-1.1-12.1-17)

**SECTION 1 TAXPAYER INFORMATION**

Name of taxpayer <b>Hyster-Yale Materials Handling, Inc. and/or affiliated entities</b>	Name of contact person <b>Adam Algor</b>
Address of taxpayer (number and street, city, state, and ZIP code) <b>5875 Landerbrook Dr #300, Cleveland, OH 44124</b>	Telephone number <b>( 440 ) 449-9670</b>

**SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT**

Name of designating body <b>Avon Town Council</b>	Resolution number (s)	
Location of property <b>10144 VETERANS DR., AVON, IN 46123</b>	County <b>Hendricks</b>	
Description of manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment. (Use additional sheets if necessary.)  Project to include installation of equipment necessary to support light manufacturing and distribution operations. Equipment investment to include, but not limited to, racking, material handling and packaging equipment, banders, conveyors, and cranes.	DLGF taxing district number <b>32-031</b>	
	<b>ESTIMATED</b>	
		START DATE      COMPLETION DATE
	Manufacturing Equipment	01/02/2026      12/31/2030
	R & D Equipment	01/02/2026      12/31/2030
Logist Dist Equipment	01/02/2026      12/31/2030	
IT Equipment	01/02/2026      12/31/2030	

**SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT**

Current Number <b>0</b>	Salaries <b>0</b>	Number Retained <b>0</b>	Salaries <b>0</b>	Number Additional <b>350</b>	Salaries <b>\$31,154,488.00</b>
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**SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT**

<b>NOTE:</b> Pursuant to IC 6-1.1-12.1-5.1 (d) (2) the <b>COST</b> of the property is confidential.	<b>MANUFACTURING EQUIPMENT</b>		<b>R &amp; D EQUIPMENT</b>		<b>LOGIST DIST EQUIPMENT</b>		<b>IT EQUIPMENT</b>	
	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE
Current values								
Plus estimated values of proposed project	Total investment is estimated to be \$12,500,265 and could include all categories as the exact breakdown is not yet available.							
Less values of any property being replaced								
Net estimated values upon completion of project								

**SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER**

Estimated solid waste converted (pounds) _____	Estimated hazardous waste converted (pounds) _____
Other benefits:	

**SECTION 6 TAXPAYER CERTIFICATION**

I hereby certify that the representations in this statement are true.	
Signature of authorized representative <i>A.C. Algor</i>	Date signed (month, day, year) 12/17/25
Printed name of authorized representative <b>Adam Algor</b>	Title <b>Vice President, Tax</b>

**FOR USE OF THE DESIGNATING BODY**

We have reviewed our prior actions relating to the designation of this economic revitalization area and find that the applicant meets the general standards adopted in the resolution previously approved by this body. Said resolution, passed under IC 6-1.1-12.1-2.5, provides for the following limitations as authorized under IC 6-1.1-12.1-2.

A. The designated area has been limited to a period of time not to exceed \_\_\_\_\_ calendar years \* (see below). The date this designation expires is \_\_\_\_\_. *NOTE: This question addresses whether the resolution contains an expiration date for the designated area.*

B. The type of deduction that is allowed in the designated area is limited to:

- |  |                              |                             |  |
|--|------------------------------|-----------------------------|--|
| 1. Installation of new manufacturing equipment;            | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Enhanced Abatement per IC 6-1.1-12.1-18<br><i>Check box if an enhanced abatement was approved for one or more of these types.</i> |
| 2. Installation of new research and development equipment; | <input type="checkbox"/> Yes | <input type="checkbox"/> No |  |
| 3. Installation of new logistical distribution equipment.  | <input type="checkbox"/> Yes | <input type="checkbox"/> No |  |
| 4. Installation of new information technology equipment;   | <input type="checkbox"/> Yes | <input type="checkbox"/> No |  |

C. The amount of deduction applicable to new manufacturing equipment is limited to \$ \_\_\_\_\_ cost with an assessed value of \$ \_\_\_\_\_. (One or both lines may be filled out to establish a limit, if desired.)

D. The amount of deduction applicable to new research and development equipment is limited to \$ \_\_\_\_\_ cost with an assessed value of \$ \_\_\_\_\_. (One or both lines may be filled out to establish a limit, if desired.)

E. The amount of deduction applicable to new logistical distribution equipment is limited to \$ \_\_\_\_\_ cost with an assessed value of \$ \_\_\_\_\_. (One or both lines may be filled out to establish a limit, if desired.)

F. The amount of deduction applicable to new information technology equipment is limited to \$ \_\_\_\_\_ cost with an assessed value of \$ \_\_\_\_\_. (One or both lines may be filled out to establish a limit, if desired.)

G. Other limitations or conditions (specify) \_\_\_\_\_

H. The deduction for new manufacturing equipment and/or new research and development equipment and/or new logistical distribution equipment and/or new information technology equipment installed and first claimed eligible for deduction is allowed for:

- |                                 |                                 |                                 |                                 |                                  |   |
|---------------------------------|---------------------------------|---------------------------------|---------------------------------|----------------------------------|---|
| <input type="checkbox"/> Year 1 | <input type="checkbox"/> Year 2 | <input type="checkbox"/> Year 3 | <input type="checkbox"/> Year 4 | <input type="checkbox"/> Year 5  | <input type="checkbox"/> Enhanced Abatement per IC 6-1.1-12.1-18<br>Number of years approved: _____<br><i>(Enter one to twenty (1-20) years; may not exceed twenty (20) years.)</i> |
| <input type="checkbox"/> Year 6 | <input type="checkbox"/> Year 7 | <input type="checkbox"/> Year 8 | <input type="checkbox"/> Year 9 | <input type="checkbox"/> Year 10 |   |

I. For a Statement of Benefits approved after June 30, 2013, did this designating body adopt an abatement schedule per IC 6-1.1-12.1-17?  Yes  No  
If yes, attach a copy of the abatement schedule to this form.  
If no, the designating body is required to establish an abatement schedule before the deduction can be determined.

Also we have reviewed the information contained in the statement of benefits and find that the estimates and expectations are reasonable and have determined that the totality of benefits is sufficient to justify the deduction described above.

Approved by: (signature and title of authorized member of designating body)	Telephone number (     )	Date signed (month, day, year)
Printed name of authorized member of designating body	Name of designating body	
Attested by: (signature and title of attester)	Printed name of attester	

\* If the designating body limits the time period during which an area is an economic revitalization area, that limitation does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years that is less than the number of years designated under IC 6-1.1-12.1-17.

**IC 6-1.1-12.1-17**

**Abatement schedules**

**Sec. 17. (a)** A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:

- (1) The total amount of the taxpayer's investment in real and personal property.
- (2) The number of new full-time equivalent jobs created.
- (3) The average wage of the new employees compared to the state minimum wage.
- (4) The infrastructure requirements for the taxpayer's investment.

**(b)** This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. Except as provided in IC 6-1.1-12.1-18, an abatement schedule may not exceed ten (10) years.

**(c)** An abatement schedule approved for a particular taxpayer before July 1, 2013, remains in effect until the abatement schedule expires under the terms of the resolution approving the taxpayer's statement of benefits.



## APPLICATION FOR PROPERTY TAX PHASE-IN

This application is to be completed and signed by the owner of the property where property redevelopment or rehabilitation and/or the installation of new equipment is to occur. The designating body reviews this application for designation as an Economic Revitalization Area in accordance with its responsibility under Public Law 69, enacted by the Indiana General Assembly in 1977, and all subsequent amendments made thereafter. The designating body makes no representation as to the effect of a designation granted by it for purposes of any further applications or approvals required under I.C. 6-1.1-12.1, and makes no representation to an applicant concerning the validity of any benefit conferred, also under I.C. 6-1.1-12.1. This document is a public record and may be inspected and copied under I.C. 5-14-3-3.

APPLICATION IS FOR: (check either or both)

- X Real Estate Improvements (New Building, Addition, and/or Modification)
- X New Equipment (Manufacturing, Research and Development, Logistical Distribution, and/or Information Technology)

There is a non-refundable filing fee of \$500 for either of the categories above or \$750 for both. A fee may also be assessed if the applicant requests a waiver of non-compliance for failure to apply prior to obtaining building permits and/or installing equipment. The filing fee will be used to defray the costs incurred by the Town of Avon in processing the application pursuant to I.C. 6-1.1-12.1-2(h). Please make the check payable to the Clerk-Treasurer and include it with the application, complete the **on-line SB-1 Form, include a printed copy of the completed SB-1, and other Required Attachments set forth on page 7 of this Application.** Please send check, application, and applicable state forms to:

Town of Avon  
Attn: *Mr. John Taylor, Director of Economic Development*  
6570 E. U.S. Hwy. 36  
Avon, IN 46123

<b>CONTACT INFORMATION</b>
----------------------------

1. Taxpayer name for REAL Improvements: GRANITE (10144 VETERANS DR) LLC  
Taxpayer name for PERSONAL Improvements: Hyster-Yale Materials Handling, Inc.  
(Please make sure these names match the SB-1 State forms for tax purposes.)
2. Contact person/representative: KSM Location Advisors, Alexis Sowder, Director, Client Services
3. Telephone number: 317-987-7080 Fax number: \_\_\_\_\_
4. Mailing address of contact person: \_\_\_\_\_  
800 E. 96<sup>th</sup> Street, Suite 500  
Indianapolis, IN 46240
5. E-mail address: asowder@ksmla.com
6. Contact Person for Annual Compliance Survey: Adam Algor, Vice President, Tax  
(Telephone & Email): 440-449-9670, adam.algor@hyster-yale.com

## JOB CREATION AND RETENTION

Please be specific on job descriptions by choosing an "Occupation Code" provided in the Occupational Employment Statistics Profiles at [http://www.bls.gov/oes/current/oes\\_stru.htm](http://www.bls.gov/oes/current/oes_stru.htm)

Click on the Occupation Group name and find the specific occupation that is being created and/or retained. List your company's wage information.

7. Current **full-time** employment (*Top row is provided as an example only*):

<i>Occupation</i>	<i>Occupation Code</i>	<i>Number of Jobs</i>	<i>Average Salary</i>	<i>Salary Range</i>
Management	11-1021	8	\$72,000	\$57,000 - \$85,000
N/A	N/A	N/A	N/A	N/A

8. **Full-Time** jobs to be created as a result of this project (*Top row is provided as an example only*):

<i>Occupation</i>	<i>Occupation Code</i>	<i>Number of Jobs</i>	<i>Average Salary</i>
General and Operations Managers	11-1020	28	\$ 244,708.17
Industrial Production Managers	11-3050	1	\$ 206,529.43
Transportation, Storage, and Distribution Managers	11-3070	2	\$ 164,611.20
Human Resources Managers	11-3120	1	\$ 217,205.12
Buyers and Purchasing Agents	13-1020	1	\$ 115,072.77
Human Resources Workers	13-1070	1	\$ 107,685.95
Management Analysts	13-1110	9	\$ 163,515.52
Accountants and Auditors	13-2010	2	\$ 129,573.60
Financial Analysts and Advisors	13-2050	4	\$ 238,503.79
Software and Web Developers, Programmers and Testers	15-1250	1	\$ 153,870.76
Environmental Engineers	17-2080	1	\$ 150,281.56
Materials Engineers	17-2130	1	\$ 132,986.03
Engineering Technologists and Technicians	17-3020	32	\$ 86,348.47
Building Cleaning Workers	37-2010	4	\$ 42,830.00

Counter and Rental Clerks and Parts Salespersons	41-2020	2	\$ 54,853.34
Sales Representative, Services	41-3090	1	\$ 125,644.93
First-Line Supervisor of Office and Administrative Workers	43-1010	1	\$ 106,518.87
Bookkeeping, Accounting, and Auditing Clerks	43-3030	1	\$ 66,936.38
Procurement Clerks	43-3060	1	\$ 60,615.32
Customer Services Representatives	43-4050	12	\$ 64,747.60
Shipping, Receiving, and Inventory Clerks	43-5070	24	\$ 60,522.11
Secretaries and Administrative Assistant	43-6010	1	\$ 64,323.47
Misc. Office and Administrative Workers	43-9190	71	\$ 73,199.64
Carpenters	47-2030	2	\$ 83,768.90
Industrial Machinery Installation, Repair, and Maintenance Workers	49-9040	2	\$ 85,609.93
First-Line Supervisors of Production Workers and Operating Workers	51-1010	13	\$ 102,976.44
Multiple Machine Tool Setters, Operators, and Tenders, Metal and Plastic	51-4080	7	\$ 52,270.59
Inspectors, Testers, Sorters, Samplers, and Weighers	51-9060	5	\$ 77,586.27
Production Workers	51-9190	113	\$ 57,018.49
Traffic Technicians	53-6040	6	\$ 72,624.16

9. Other employment

a. Please note any **temporary** positions:

<i>Occupation; Current or Created?</i>	<i>Occupation Code</i>	<i>Number of Jobs</i>	<i>Average Salary</i>	<i>Salary Range</i>
N/A	N/A	N/A	N/A	N/A

b. Please note any **part-time** positions:

<i>Occupation; Current or Created?</i>	<i>Occupation Code</i>	<i>Number of Jobs</i>	<i>Average Salary</i>	<i>Salary Range</i>
N/A	N/A	N/A	N/A	N/A

10. Summation of Questions 7, 8, & 9:

Total Current Employees	Total Current Payroll (\$)	Proposed Total Employees	Proposed Total Payroll (\$)	Total No. of Employees Living in County
0	\$0.00	350	\$31,154,488	TBD

11. Provide schedule for when new employee positions are expected to be filled: Complete ramp up of jobs and wages as outlined above are estimated to be completed by YE 2030.

12. Check all of the benefits listed below that the company provides to workers who have been employed for 6 months. The company must pay at least 70% of the benefit cost:

- |   |   |  |
|---|---|--|
| <input type="checkbox"/> Paid Vacation          | <input type="checkbox"/> Health Insurance     | <input type="checkbox"/> Uniforms              |
| <input type="checkbox"/> Sick Leave             | <input type="checkbox"/> Life Insurance       | <input type="checkbox"/> Employee Training     |
| <input type="checkbox"/> Paid Holidays          | <input type="checkbox"/> Dental Insurance     | <input type="checkbox"/> Tuition Reimbursement |
| <input type="checkbox"/> 401k/Pension/SEP/Keogh | <input type="checkbox"/> Vision Insurance     | <input type="checkbox"/> ESOP/Profit Sharing   |
| <input type="checkbox"/> Daycare                | <input type="checkbox"/> Other (Please list): |  |

**INVESTMENT**

13. Please provide the amount invested for each category:

- a. Total cost of real estate improvements: \$5,340,000
- b. Total cost of manufacturing equipment: \$104,000
- c. Total cost of research and development equipment: \_\_\_\_\_
- d. Total cost of logistical distribution equipment: \$12,396,265
- e. Total cost of information technology equipment: \_\_\_\_\_
- f. Total cost of improvements and equipment: \$17,840,265

**BACKGROUND INFORMATION**

14. What year was the company founded? Hyster-Yale Materials Handling, Inc. traces its origins back to 1929, when the Willamette-Ersted Company in Portland, Oregon, began building lift trucks. The company later became known as Hyster Company, and in 1989, Hyster merged with Yale Materials Handling (founded in 1844 as Yale Lock Manufacturing) under the NACCO Industries umbrella.

15. What is the company's NAICS code? 333249

16. Indicate the company's business, in general: Hyster-Yale Materials Handling, Inc. designs, engineers, manufactures, and services forklifts and other material handling equipment under the Hyster and Yale brand names. The company provides a full range of lift trucks, attachments, power solutions, and aftermarket parts for industries such as manufacturing, warehousing, logistics, and ports. It operates globally, with manufacturing plants, sales operations, and dealer networks across the Americas, Europe, and Asia-Pacific.

- a. Other: \_\_\_\_\_

17. Description of product or service to be offered at the project site: In addition to its core warehousing and logistics operations, the Indiana site would include: 1) a dedicated training center for customers and dealers, 2) hands-on demonstration areas to showcase the company's proprietary equipment, and 3) a 100-150 seat auditorium designed for ongoing engagement and educational events. The facility is envisioned to serve as Hyster-Yale's flagship North American hub for customer-focused activities and experiences.
18. For "Office" and "Service" businesses, please indicate the percentage of clients/customers that are located within the Town: N/A
19. Dollar amount of annual sales for each of the last three years: Aftersales Revenues for the past three years are: 2024 - \$727.4M, 2023 - \$700.1M, 2022 - \$609.8M
20. List the three largest customers, their locations, and amount of annual gross sales:

<i>Customer</i>	<i>City / State</i>
Pape' Material Handling	Eugene, OR
Liftone LLC	Charlotte, NC
Briggs Equipment	Dallas, TX

Total annual gross sales for these customers totals \$181.4M

21. List the three largest material suppliers, their locations, and amount of annual purchases:

<i>Supplier</i>	<i>City / State</i>
Power Solutions, Inc. (PSI)	Wood Dale, IL
Bolzoni, Inc.	Homewood, IL
Sears Manufacturing	Davenport, IA

Total annual purchases for these suppliers totals \$24M

22. Does the company's business include a retail component, meaning that goods or items are sold to the ultimate consumer for the consumer's use or consumption and not to a person for resale? No (If yes, continue below. If no, then skip to question 23)

- What percentage of floor space will be utilized for retail activities? \_\_\_\_\_
- What percentage of sales are made to the ultimate consumer as defined above? \_\_\_\_\_
- Provide the amount of sales tax collected in each of the last three years:  
\_\_\_\_\_
- What percentage of business is from service calls? \_\_\_\_\_

23. Impact on existing businesses:

- Will this project be in competition with existing local businesses? No
- Will this project complement existing local business? Yes
- Provide the names of who you consider to be your top three competitors:  
Toyota Material and Handling, KION Group, Crown Equipment

24. Please give a detailed description of what the impact on your business will be if the proposed real property improvement **is not** constructed (e.g. loss jobs, contract cancellations, loss of production, change in location, etc.).

This project was implemented based on a business plan that includes benefits from the State and locally-offered incentives. The company's long-term vision is to create a site that better demonstrates and supports its distributor partners. While Hyster-Yale's plan is to achieve this at a new, unified facility, many of these goals could be achieved at the existing location in Illinois with significant additional investment in facility upgrades, infrastructure improvements, and site modernization (potentially with reduced operations in Avon to support those Illinois operations). In short, the Illinois location could meet the operational needs with the right capital commitment, though a new facility in Avon (or another potential location) represents a more efficient and purpose-built opportunity to realize that vision. A change in the business plan would require additional review and determination if the full project remains viable versus other alternatives.

<b>GENERAL INFORMATION</b>
----------------------------

25. Property owner(s): (Real Property) Granite, (Personal Property) Hyster Yale Materials Handling, Inc.

26. Address of property: 10144 Veterans Drive, Avon, Indiana 46123

27. Township: Washington Parcel number: 32-09-17-130-001.000-031

Legal description of property is attached:     Yes     No

Lot 1 in the Secondary Plat of Reagan Logistics Park, as per plat thereof recorded in Plat Cabinet 8, Slide 366, pages 2ABCD, as Instrument No. [202128548](#), the Office of the Recorder of Hendricks County, Indiana; as affected by Certificate of Correction, recorded January 3, 2022 as Instrument No. [202200151](#).

28. Current zoning designation: I-3

29. In order to be considered an Economic Revitalization Area (ERA), State Law (I.C. 6-1.1- 12.1-1) requires that the subject property be located in an area "which has become undesirable for, or impossible of, normal development and occupancy because of age, lack of development, cessation of growth, deterioration of improvements or character of occupancy, age, obsolescence, substandard buildings, or other factors which have impaired values or prevent a normal development of property or use of property." It also includes any area "where a facility or a group of facilities that are technologically, economically, or energy obsolete are located and where the obsolescence may lead to a decline in employment and tax revenues."

How does the property for which you are requesting designation meet the above definition of an ERA (*describe below*)?

The property meets the statutory definition of an Economic Revitalization Area because it has been vacant and unoccupied for nearly three years. During that time, the building has remained functionally idle, contributing neither to normal development nor to productive use. Its prolonged lack of occupancy reflects a clear cessation of growth and impaired property utility

as outlined in I.C. 6-1.1-12.1-1.

In addition, the site is already located within an ERA with an existing tax abatement, which reinforces the fact that the area has previously been recognized by the City as meeting the conditions of age, lack of development, and diminished economic productivity. Without maintaining this ERA designation and the accompanying tax abatement, this project would not occur. The ERA is therefore essential to returning the property to active use, restoring employment activity, and preventing further decline in taxable value.

**REAL PROPERTY TAX PHASE-IN**

Complete this section **only** if you are requesting a deduction from assessed value for real estate improvements.

30. Will the current property be reutilized, deconstructed, or demolished? The existing property will be improved to Hyster Yale's specifications.
31. Current use of the property:
- a. How is the real estate presently used? Vacant, Shell, Industrial Warehouse
  - b. What structures are on the property? 1 - 712,800 SF Shell Building
  - c. What is (are) the general condition of structure(s)? Excellent
32. Current assessed value of the real estate:
- a. Land: \$5,804,700
  - b. Improvements: \$42,673,400
33. Total real property taxes owed during the immediate past year: \$197,377
34. Describe the proposed improvements to the subject property: The proposed improvements will convert the current shell industrial building into a warehousing and distribution, and light manufacturing facility tailored to Hyster-Yale's operational needs. The project includes building out a significantly larger amount of office space than is typical for a warehouse-distribution property to support client service and administrative functions on site. The facility will also be upgraded to accommodate enhanced client experience features, including dedicated areas to showcase and demonstrate equipment.
35. Have building permits been filed for this project?  Yes  No
36. Will additional public infrastructure/facilities be required?  Yes  No If Yes, please explain in detail costs/funding source and schedule for construction: \_\_\_\_\_
37. Projected Construction timeframe:
- a. Construction start date: 1/2/2026
  - b. Construction completion date: 12/31/2026

38. Will this project require approval of a rezoning, plat, development plan, annexation, variance, special exception, building permit, or contingent use prior to the issuance of an Improvement Location Permit?  Yes  No If yes, list: Building Permit

39. Is the Company current on all property, income, and withholding taxes?  Yes  No  
If No, list: N/A

40. Will local suppliers and contractors be used in the construction/operation of the proposed project?  Yes  No If Yes, list: TBD

41. Does the proposed project take advantage of any "green" technology to reduce adverse environmental impact?  Yes  No If Yes, please explain: Hyster-Yale anticipates evaluating and incorporating reasonable energy-efficient and environmentally conscious features as part of the build-out where feasible, such as high-efficiency lighting and mechanical systems, modern building controls, and waste-reduction practices tied to its light manufacturing and distribution operations. The company will work with its design and construction teams to identify upgrades that reduce long-term energy usage and environmental impacts while supporting safe, reliable operations in the new facility.

**PERSONAL PROPERTY TAX PHASE-IN**

Complete this section only if you are requesting a deduction from the assessed value of new manufacturing, research and development, logistical distribution, or information technology equipment.

42. Current Assessed Value of existing equipment at the project site: \$0.00

43. Total Personal Property taxes owed during the immediate past year: \$0.00

44. Description of proposed equipment at the project site:

The project will require installation of equipment necessary to support Hyster-Yale's light manufacturing and distribution operations. This will likely include material-handling equipment such as forklifts and lift trucks, quality-control and testing systems, racking and warehouse infrastructure, and IT/communications equipment to support the expanded office functions. The facility will also incorporate demonstration and client-experience equipment used to showcase Hyster-Yale products on site.

45. Please provide a list of the equipment for which you are applying for a personal property abatement along with the expected life of the asset for purposes of depreciation (**attach a separate sheet if necessary**):

<u>Proposed Equipment (list individually)</u>	<u>Expected Life of Asset for Purpose of Depreciation</u>
<u>Racking</u>	<u>3-7 Years</u>
<u>Packaging Equipment</u>	<u>3-7 Years</u>
<u>Hose &amp; Chain</u>	<u>3-7 Years</u>
<u>MHE Equipment</u>	<u>5-7 Years</u>
<u>Misc.</u>	<u>3-7 Years</u>

46. Will any of the equipment listed above be classified as special tooling (as defined by regulation No. 16 and reported on Form 103-T) for property tax purposes?  Yes  No

a. If yes, please indicate the total cost of special tooling: N/A

47. Has any of the equipment for which you are seeking a designation been installed? No

48. Has any of the proposed equipment ever been used for any purpose in Indiana? No

49. Development time frame

a. Equipment purchase date: 1/2/2026

b. Equipment installation date: 12/31/2027

<b>COMMUNITY BENEFITS</b>
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50. How will the proposed designation further the economic development objectives of the Town? (Please answer Yes or No, and provide an explanation if the answer is Yes).

a. Will the designation improve the utilization of vacant or under-utilized land?

Yes. The designation will improve the utilization of underutilized land because, although the site has been developed with a shell building, the facility has remained vacant and inactive for several years. Granting the ERA designation will allow the property to be fully built out, occupied, and returned to productive economic use.

b. Will the designation encourage the improvement of a deteriorated structure or the replacement of an obsolete structure?

The designation will not involve improving a deteriorated or obsolete structure, as the existing building is neither. However, the ERA will support significant interior improvements needed to convert the shell building into a fully operational manufacturing, assembly, and distribution facility, allowing the property to reach its intended use and economic potential.

c. Will the designation encourage the improvement or replacement of obsolete manufacturing, research and development, logistical distribution, or information technology equipment?

Yes. The designation will encourage investment in new manufacturing, assembly, logistical distribution, and related technology equipment, as the building is currently a vacant shell with no existing operational equipment in place. The ERA designation directly supports bringing modern, efficient equipment into the facility, enabling the project to proceed.

d. Will the designation assist in the inducement of a project providing substantial employment opportunities relative to the value of the improvements to be made and/or the equipment to be installed?

Yes. The designation directly induces a project that will provide substantial employment opportunities, with Hyster-Yale projecting approximately 350 high-skilled, high-wage jobs in Avon. The anticipated average wage of \$42.79 per hour significantly exceeds the county's average wage of \$25.22, representing a meaningful increase in earnings for the local workforce relative to the value of the planned improvements and equipment investment.

- e. Will the designation assist in the inducement of a project which would provide long-term benefits to the tax base of the Town warranting the granting of the annually decreasing percentage of property tax abatement as provided in I.C. 6-1.1-12.1?

This project will deliver long-term benefits to the town's tax base through new local income tax revenue tied to the creation of approximately 350 high-wage jobs that would not otherwise locate in Avon. For both the real property and personal property abatements, the breakeven point aligns with the conclusion of the phase-in period, at which time the full assessed value of the improvements and equipment flows to the tax base. In addition, under SEA-1, because the site is located within a TIF district, the 30% personal property floor remains in effect for qualified machinery and equipment, ensuring that a guaranteed taxable value is maintained throughout the abatement period. Beyond these direct fiscal impacts, the introduction of 350 employees into the community, even if not all reside within Avon Town limits, will generate significant secondary economic activity for local businesses and services.

#### TAX ABATEMENT REQUEST & HISTORY

51. For the proposed project, is the applicant requesting other incentives from the Town (e.g., tax increment financing, economic development revenue bond financing)? If so, please explain: Yes. In addition to the new incentives requested for this project, the applicant, through the building owner, is requesting an amendment to the existing real property tax abatement on the shell building. The request is to modify the deduction schedule so that Hyster-Yale, as the incoming occupier, can realize the full benefit equivalent to a standard 10-year real property tax abatement within the remaining term of the current abatement on the building.
52. Has applicant previously been approved for economic development incentives from the Town (e.g., tax abatement, tax increment financing, economic development revenue bond financing)? If so, please explain and include information with respect to applicant's compliance with project representations made to the Town at the time the incentives were approved: No
53. What is the term of the tax abatement requested (maximum 10 years)? 10 Years - Real and Personal Property

54. Attach a schedule of the proposed tax abatement percentages in each year (note: if the proposed tax abatement schedule is other than a traditional tax abatement schedule, the Town might impose additional fees for consideration). Example of traditional 10 year tax abatement schedule:

For NEW Real Property Investment

Year	% of Assessed Value Exempt From Real Property Taxes
1	100%
2	95%
3	80%
4	65%
5	50%
6	40%
7	30%
8	20%
9	10%
10	5%

Year	% of Assessed Value Exempt From Personal Property Taxes
1	100%
2	90%
3	80%
4	70%
5	60%
6	50%
7	40%
8	30%
9	20%
10	10%

55. Complete the following schedule concerning the proposed property taxes to be abated and include on a separate page the worksheets for calculating the figures provided below:

a. Projected Current Conditions Without Abatement:

i. Current Annual Property Taxes: \$197,377 (2024 p 2025)

ii. Projected 10-Year Total: \$5,237,621 (assuming existing RPTA amendment is approved)

b. Projected Conditions With Abatement:

i. Projected 10-Year Real Property Taxes: \$5,642,591

ii. Projected 10-Year Abatement: \$1,014,380 (New Real Property Investment, and M&E investment)

c. Projected Total (Assumes Abatement Granted):

i. Total Amount Abated: \$1,014,380 (New Real Property Investment, and M&E investment)

ii. Total Taxes to be Paid: \$9,821,270

# Project Lift

## Local Real Property Tax Abatement (RPTA) Amendment, New Abatement on Improvements, & Personal Property Tax Abatement (PPTA) on new M&E

Parcel: 32-09-14-130-001.000-031

Address: 10144 Veterans Drive, Avon, IN 46123

SF: 713,400

Current Property Tax Rate: 2.6729%

### Existing RPTA with Original & Alternate Schedule

	Total	Abated	Non-Abated
Investment (Real)	\$48,478,100	\$42,673,400	\$5,804,700

	Length of Abatement	Years of Investment	First Assessment Year
Real	10	2	1/1/2023

Year	Traditional Schedule			Alternate Schedule		
	Abated	Paid	Paid \$/SF	Abated	Paid	Paid \$/SF
23 p 24	\$883,249	\$147,133	\$0.21	\$883,249	\$147,133	\$0.21
24 p 25	\$1,081,653	\$197,377	\$0.28	\$1,081,653	\$197,377	\$0.28
25 p 26	\$954,700	\$341,070	\$0.48	\$954,700	\$341,070	\$0.48
26 p 27	\$783,610	\$512,160	\$0.72	\$826,570	\$469,200	\$0.66
27 p 28	\$612,520	\$683,250	\$0.96	\$798,430	\$497,340	\$0.70
28 p 29	\$484,390	\$811,380	\$1.14	\$798,430	\$497,340	\$0.70
29 p 30	\$370,320	\$925,450	\$1.30	\$798,430	\$497,340	\$0.70
30 p 31	\$256,260	\$1,039,510	\$1.46	\$798,430	\$497,340	\$0.70
31 p 32	\$142,200	\$1,153,570	\$1.62	\$798,430	\$497,340	\$0.70
32 p 33	\$71,100	\$1,224,670	\$1.72	\$798,430	\$497,340	\$0.70
33 p 34	\$14,070	\$1,281,700	\$1.80	\$196,970	\$1,098,800	\$1.54
34 p 35	\$0	\$1,295,770	\$1.82	\$0	\$1,295,770	\$1.82
35 p 36	\$0	\$1,295,770	\$1.82	\$0	\$1,295,770	\$1.82
36 p 37	\$0	\$1,295,770	\$1.82	\$0	\$1,295,770	\$1.82
<b>TOTALS</b>	<b>\$5,654,072</b>	<b>\$12,204,581</b>		<b>\$8,733,722</b>	<b>\$9,124,931</b>	

### New RPTA on Improvements and PPTA on M&E

	Total	Abated
Investment (Real & Personal)	\$17,840,265	\$15,500,265

	Length of Abatement	Years of Investment	First Assessment Year
Real & Personal	10	1	1/1/2027

Year	Real Property IMPROVEMENTS		Personal Property - M&E	
	Abated	Paid	Abated	Paid
23 p 24				
24 p 25				
25 p 26				
26 p 27				
27 p 28	\$80,190	\$0	\$133,650	\$0
28 p 29	\$76,180	\$4,010	\$168,400	\$18,710
29 p 30	\$64,150	\$16,040	\$112,260	\$28,070
30 p 31	\$52,120	\$28,070	\$74,840	\$32,080
31 p 32	\$40,090	\$40,100	\$48,110	\$32,080
32 p 33	\$32,070	\$48,120	\$30,070	\$30,070
33 p 34	\$24,060	\$56,130	\$20,050	\$30,070
34 p 35	\$16,040	\$64,150	\$15,040	\$35,080
35 p 36	\$8,020	\$72,170	\$10,020	\$40,100
36 p 37	\$4,010	\$76,180	\$5,010	\$45,110
<b>TOTALS</b>	<b>\$396,930</b>	<b>\$404,970</b>	<b>\$617,450</b>	<b>\$291,370</b>

### Totals Assuming RPTA Amendment, New RPTA on Improvements, and PPTA on M&E Investment

Year	Real Property		Personal Property	
	Abated	Paid	Abated	Paid
23 p 24	\$883,249	\$147,133		
24 p 25	\$1,081,653	\$197,377		
25 p 26	\$954,700	\$341,070		
26 p 27	\$826,570	\$469,200		
27 p 28	\$878,620	\$497,340	\$133,650	\$0
28 p 29	\$874,610	\$501,350	\$168,400	\$18,710
29 p 30	\$862,580	\$513,380	\$112,260	\$28,070
30 p 31	\$850,550	\$525,410	\$74,840	\$32,080
31 p 32	\$838,520	\$537,440	\$48,110	\$32,080
32 p 33	\$830,500	\$545,460	\$30,070	\$30,070
33 p 34	\$221,030	\$1,154,930	\$20,050	\$30,070
34 p 35	\$16,040	\$1,359,920	\$15,040	\$35,080
35 p 36	\$8,020	\$1,367,940	\$10,020	\$40,100
36 p 37	\$4,010	\$1,371,950	\$5,010	\$45,110
<b>TOTALS</b>	<b>\$9,130,652</b>	<b>\$9,529,900</b>	<b>\$617,450</b>	<b>\$291,370</b>



**TOWN OF AVON**

**RESOLUTION NO. 202 6-02**

**A RESOLUTION OF THE AVON TOWN COUNCIL  
DECLARING AN ECONOMIC REVITALIZATION AREA**

**Whereas**, Hyster-Yale Materials Handling, Inc, a development company, has advised the Town of Avon (“Town”) that it desires to grow business in the town by establishing an approximately 712,800 SF warehousing, distribution and light manufacturing facility. The facility, which is owned by Granite LLC and will be leased by Hyster-Yale Materials Handling, Inc., will also be upgraded to accommodate enhanced client service and administrative functions including dedicated areas to showcase and demonstrate equipment; and

**Whereas**, in 2023, the Town created an Economic Development Area which includes the site of the proposed Hyster-Yale Materials Handling, Inc. project; and

**Whereas**, Hyster-Yale Materials Handling, Inc, has applied for the Town to find and reaffirm and designate the site owned by Granite LLC as an Economic Revitalization Area in accordance with Public Law 69, enacted by the Indiana General Assembly, and pursuant to Indiana Code § 6-1.1-12.1, and to grant to Granite LLC an amended 10-year real property tax abatement for the project; and

**Whereas**, Granite LLC and Hyster-Yale Materials Handling, Inc filed its Statement of Benefits Real Estate Improvements Form that is attached as Exhibit A and its application for real property tax abatement which contains the requested abatement schedule; and

**Whereas**, property maps and the property legal descriptions of the area are attached as Exhibit B and Exhibit C, respectively; and

**Whereas**, the site is located at 10144 Veterans Dr, and

**Whereas**, the Town of Avon has studied Granite LLC and Hyster-Yale Materials Handling, Inc. Application, Statement of Benefits of Real Estate Improvements Real Property, the property, and all other relevant factors of the area; and

**Whereas**, the Town finds that it is in the best interest of the Town, and its citizens, to declare and reaffirm that the property owned by Granite LLC and occupied by Hyster-Yale Materials Handling, Inc. qualifies as an Economic Revitalization Area.

**Therefore, it is resolved**, that the Town of Avon makes the following findings pursuant to Indiana Code § 6-1.1-12.1:

1. The site qualifies for and is found to be an Economic Revitalization Area because it is an area within the Town of Avon which has become undesirable for, or impossible of, normal development and occupancy because of a lack of development, cessation of growth, deterioration of improvements or character of occupancy, age, obsolescence, standard building, or other factors which have impaired values or prevent a normal development of property or use of property;

2. The Economic Revitalization Area shall be the area depicted in map attached as Exhibit B;

3. Hyster-Yale Materials Handling, Inc, is not a retail business;

4. The Clerk-Treasurer of the Town of Avon shall file this Resolution and all attachments with the Hendricks County Assessor upon the passage of this Resolution.

5. The Clerk-Treasurer shall cause Notice of Adoption of this Resolution to be **made in accordance with Indiana Code § 5-3-1** and Indiana law.

6. The Town Council will conduct a public hearing and consider a confirmatory resolution regarding the reaffirmation and establishment of this Economic Revitalization Area and the granting of the amended real property tax abatement at its regularly scheduled meeting on February 12, 2026.

7. The Clerk-Treasurer shall, at least 10 days prior to the public hearing on this Resolution, file a copy of the Notice of Adoption and the attached Statement of Benefits Form with each taxing unit having the authority to levy property taxes in the economic revitalization area.

Resolved this 8<sup>th</sup> day of January, 2026;

**Avon Town Council:**

\_\_\_\_\_  
Dawn Lowden, Member

\_\_\_\_\_  
Jayson Puckett, Member

\_\_\_\_\_  
William Holland, Member

\_\_\_\_\_  
Robert Pope, Member

\_\_\_\_\_  
Greg Zusan, Member

Attest:

\_\_\_\_\_  
Julie Loker, Clerk-Treasurer



**STATEMENT OF BENEFITS  
REAL ESTATE IMPROVEMENTS**

State Form 51767 (R4 / 2-13)  
Prescribed by the Department of Local Government Finance

2027 PAY 2028
FORM SB-1 / Real Property
<b>PRIVACY NOTICE</b>
The cost and any specific individual's salary information is confidential; the balance of the filing is public record per IC 6-1.1-12.1-5.1(c) and (d).

This statement is being completed for real property that qualifies under the following Indiana Code (check one box):

- Redevelopment or rehabilitation of real estate improvements (IC 6-1.1-12.1-4)
- Residentially distressed area (IC 6-1.1-12.1-4.1)

**INSTRUCTIONS:**

- This statement must be submitted to the body designating the Economic Revitalization Area prior to the public hearing if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise, this statement must be submitted to the designating body **BEFORE** the redevelopment or rehabilitation of real property for which the person wishes to claim a deduction. "Projects" planned or committed to after July 1, 1987, and areas designated after July 1, 1987, require a STATEMENT OF BENEFITS. (IC 6-1.1-12.1)
- Approval of the designating body (City Council, Town Board, County Council, etc.) must be obtained prior to initiation of the redevelopment or rehabilitation, **BEFORE** a deduction may be approved.
- To obtain a deduction, a Form 322/RE must be filed with the County Auditor before May 10 in the year in which the addition to assessed valuation is made or not later than thirty (30) days after the assessment notice is mailed to the property owner if it was mailed after April 10. If the property owner misses the May 10 deadline in the initial year of occupation, he can apply between March 1 and May 10 of a subsequent year.
- Property owners whose Statement of Benefits was approved after June 30, 1991, must attach a Form CF-1/Real Property annually to the application to show compliance with the Statement of Benefits. [IC 6-1.1-12.1-5.1(b) and IC 6-1.1-12.1-5.3(j)].
- The schedules established under IC 6-1.1-12.1-4(d) for rehabilitated property apply to any economic revitalization areas designated after June 30, 2000, unless an alternative deduction schedule is adopted by the designating body (IC 6-1.1-12.1-17). The schedules effective prior to July 1, 2000, shall continue to apply to economic revitalization areas designated before July 1, 2000.

SECTION 1 TAXPAYER INFORMATION					
Name of taxpayer Granite (10144 Veterans Drive) LLC fbo Hyster-Yale Materials Handling, Inc. and/or affiliated entities					
Address of taxpayer (number and street, city, state, and ZIP code) 10144 Veterans Drive, Avon, Indiana 46123					
Name of contact person Jon Sorg		Telephone number ( 317 ) 354-7873		E-mail address Jsorg@granitereit.com	
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT					
Name of designating body Avon Town Council				Resolution number	
Location of property 10144 VETERANS DR., AVON, IN 46123			County Hendricks	DLGF taxing district number 32-031	
Description of real property improvements, redevelopment, or rehabilitation (use additional sheets if necessary) Current parcel 32-09-17-130-001.000-031 will be improved to a fully functional light manufacturing and distribution facility, including office and auditorium/showroom space. Estimated date of completion for buildout is YE 2026. Estimated date for job creation completion is YE 2030.				Estimated start date (month, day, year) 01/02/2026	
				Estimated completion date (month, day, year) 12/31/2030	
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT					
Current number 0.00	Salaries \$0.00	Number retained 0.00	Salaries \$0.00	Number additional 350.00	Salaries \$31,154,488.00
SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT					
			REAL ESTATE IMPROVEMENTS		
			COST	ASSESSED VALUE	
Current values				42,673,400.00	
Plus estimated values of proposed project			5,340,000.00		
Less values of any property being replaced					
Net estimated values upon completion of project					
SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER					
Estimated solid waste converted (pounds) _____			Estimated hazardous waste converted (pounds) _____		
Other benefits					
SECTION 6 TAXPAYER CERTIFICATION					
I hereby certify that the representations in this statement are true.					
Signature of authorized representative 		Title Vice President		Date signed (month, day, year) 12/18/2025	

**FOR USE OF THE DESIGNATING BODY**

We find that the applicant meets the general standards in the resolution adopted or to be adopted by this body. Said resolution, passed or to be passed under IC 6-1.1-12.1, provides for the following limitations:

- A. The designated area has been limited to a period of time not to exceed \_\_\_\_\_ calendar years\* (*see below*). The date this designation expires is \_\_\_\_\_.
- B. The type of deduction that is allowed in the designated area is limited to:
  - 1. Redevelopment or rehabilitation of real estate improvements       Yes     No
  - 2. Residentially distressed areas     Yes     No
- C. The amount of the deduction applicable is limited to \$ \_\_\_\_\_.
- D. Other limitations or conditions (*specify*) \_\_\_\_\_
- E. The deduction is allowed for \_\_\_\_\_ years\* (*see below*).
- F. Did the designating body adopt an alternative deduction schedule per IC 6-1.1-12.1-17?     Yes     No  
 If yes, attach a copy of the alternative deduction schedule to this form.

We have also reviewed the information contained in the statement of benefits and find that the estimates and expectations are reasonable and have determined that the totality of benefits is sufficient to justify the deduction described above.

Approved ( <i>signature and title of authorized member of designating body</i> )	Telephone number (     )	Date signed ( <i>month, day, year</i> )
Attested by ( <i>signature and title of attester</i> )	Designated body	

\* If the designating body limits the time period during which an area is an economic revitalization area, it does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years designated under IC 6-1.1-12.1-4.

- A. For residentially distressed areas, the deduction period may not exceed five (5) years.
- B. For redevelopment and rehabilitation or real estate improvements:
  - 1. If the Economic Revitalization Area was designated prior to July 1, 2000, the deduction period is limited to three (3), six (6), or ten (10) years.
  - 2. If the Economic Revitalization Area was designated after June 30, 2000, and is not in a residentially distressed area, the deduction period may not exceed ten (10) years.

# Project Lift – Legal Description and Map of Property

## Legal Description as Provided by Company:

Lot 1 in the Secondary Plat of Reagan Logistics Park, as per plat thereof recorded in Plat Cabinet 8, Slide 366, pages 2ABCD, as Instrument No. [202128548](#), the Office of the Recorder of Hendricks County, Indiana; as affected by Certificate of Correction, recorded January 3, 2022 as Instrument No. [202200151](#).

## (Brief) Legal Description from PRC:

LOT 1 REAGAN LOGISTICS PARK 2ND PLAT 52.770 AC 22/23 FROM 023-217521-100001 & 023-217521-376003

## Property Map:



## APPLICATION FOR PROPERTY TAX PHASE-IN

This application is to be completed and signed by the owner of the property where property redevelopment or rehabilitation and/or the installation of new equipment is to occur. The designating body reviews this application for designation as an Economic Revitalization Area in accordance with its responsibility under Public Law 69, enacted by the Indiana General Assembly in 1977, and all subsequent amendments made thereafter. The designating body makes no representation as to the effect of a designation granted by it for purposes of any further applications or approvals required under I.C. 6-1.1-12.1, and makes no representation to an applicant concerning the validity of any benefit conferred, also under I.C. 6-1.1-12.1. This document is a public record and may be inspected and copied under I.C. 5-14-3-3.

APPLICATION IS FOR: (check either or both)

- X Real Estate Improvements (New Building, Addition, and/or Modification)
- X New Equipment (Manufacturing, Research and Development, Logistical Distribution, and/or Information Technology)

There is a non-refundable filing fee of \$500 for either of the categories above or \$750 for both. A fee may also be assessed if the applicant requests a waiver of non-compliance for failure to apply prior to obtaining building permits and/or installing equipment. The filing fee will be used to defray the costs incurred by the Town of Avon in processing the application pursuant to I.C. 6-1.1-12.1-2(h). Please make the check payable to the Clerk-Treasurer and include it with the application, complete the **on-line SB-1 Form, include a printed copy of the completed SB-1, and other Required Attachments set forth on page 7 of this Application.** Please send check, application, and applicable state forms to:

Town of Avon  
Attn: *Mr. John Taylor, Director of Economic Development*  
6570 E. U.S. Hwy. 36  
Avon, IN 46123

<b>CONTACT INFORMATION</b>
----------------------------

1. Taxpayer name for REAL Improvements: GRANITE (10144 VETERANS DR) LLC  
Taxpayer name for PERSONAL Improvements: Hyster-Yale Materials Handling, Inc.  
(Please make sure these names match the SB-1 State forms for tax purposes.)
2. Contact person/representative: KSM Location Advisors, Alexis Sowder, Director, Client Services
3. Telephone number: 317-987-7080 Fax number: \_\_\_\_\_
4. Mailing address of contact person: \_\_\_\_\_  
800 E. 96<sup>th</sup> Street, Suite 500  
Indianapolis, IN 46240
5. E-mail address: asowder@ksmla.com
6. Contact Person for Annual Compliance Survey: Adam Algor, Vice President, Tax  
(Telephone & Email): 440-449-9670, adam.algor@hyster-yale.com

## JOB CREATION AND RETENTION

Please be specific on job descriptions by choosing an "Occupation Code" provided in the Occupational Employment Statistics Profiles at [http://www.bls.gov/oes/current/oes\\_stru.htm](http://www.bls.gov/oes/current/oes_stru.htm)

Click on the Occupation Group name and find the specific occupation that is being created and/or retained. List your company's wage information.

7. Current **full-time** employment (*Top row is provided as an example only:*)

<i>Occupation</i>	<i>Occupation Code</i>	<i>Number of Jobs</i>	<i>Average Salary</i>	<i>Salary Range</i>
Management	11-1021	8	\$72,000	\$57,000 - \$85,000
N/A	N/A	N/A	N/A	N/A

8. **Full-Time** jobs to be created as a result of this project (*Top row is provided as an example only:*)

<i>Occupation</i>	<i>Occupation Code</i>	<i>Number of Jobs</i>	<i>Average Salary</i>
General and Operations Managers	11-1020	28	\$ 244,708.17
Industrial Production Managers	11-3050	1	\$ 206,529.43
Transportation, Storage, and Distribution Managers	11-3070	2	\$ 164,611.20
Human Resources Managers	11-3120	1	\$ 217,205.12
Buyers and Purchasing Agents	13-1020	1	\$ 115,072.77
Human Resources Workers	13-1070	1	\$ 107,685.95
Management Analysts	13-1110	9	\$ 163,515.52
Accountants and Auditors	13-2010	2	\$ 129,573.60
Financial Analysts and Advisors	13-2050	4	\$ 238,503.79
Software and Web Developers, Programmers and Testers	15-1250	1	\$ 153,870.76
Environmental Engineers	17-2080	1	\$ 150,281.56
Materials Engineers	17-2130	1	\$ 132,986.03
Engineering Technologists and Technicians	17-3020	32	\$ 86,348.47
Building Cleaning Workers	37-2010	4	\$ 42,830.00

Counter and Rental Clerks and Parts Salespersons	41-2020	2	\$ 54,853.34
Sales Representative, Services	41-3090	1	\$ 125,644.93
First-Line Supervisor of Office and Administrative Workers	43-1010	1	\$ 106,518.87
Bookkeeping, Accounting, and Auditing Clerks	43-3030	1	\$ 66,936.38
Procurement Clerks	43-3060	1	\$ 60,615.32
Customer Services Representatives	43-4050	12	\$ 64,747.60
Shipping, Receiving, and Inventory Clerks	43-5070	24	\$ 60,522.11
Secretaries and Administrative Assistant	43-6010	1	\$ 64,323.47
Misc. Office and Administrative Workers	43-9190	71	\$ 73,199.64
Carpenters	47-2030	2	\$ 83,768.90
Industrial Machinery Installation, Repair, and Maintenance Workers	49-9040	2	\$ 85,609.93
First-Line Supervisors of Production Workers and Operating Workers	51-1010	13	\$ 102,976.44
Multiple Machine Tool Setters, Operators, and Tenders, Metal and Plastic	51-4080	7	\$ 52,270.59
Inspectors, Testers, Sorters, Samplers, and Weighers	51-9060	5	\$ 77,586.27
Production Workers	51-9190	113	\$ 57,018.49
Traffic Technicians	53-6040	6	\$ 72,624.16

9. Other employment

a. Please note any **temporary** positions:

<i>Occupation; Current or Created?</i>	<i>Occupation Code</i>	<i>Number of Jobs</i>	<i>Average Salary</i>	<i>Salary Range</i>
N/A	N/A	N/A	N/A	N/A

b. Please note any **part-time** positions:

<i>Occupation; Current or Created?</i>	<i>Occupation Code</i>	<i>Number of Jobs</i>	<i>Average Salary</i>	<i>Salary Range</i>
N/A	N/A	N/A	N/A	N/A

10. Summation of Questions 7, 8, & 9:

Total Current Employees	Total Current Payroll (\$)	Proposed Total Employees	Proposed Total Payroll (\$)	Total No. of Employees Living in County
0	\$0.00	350	\$31,154,488	TBD

11. Provide schedule for when new employee positions are expected to be filled: Complete ramp up of jobs and wages as outlined above are estimated to be completed by YE 2030.

12. Check all of the benefits listed below that the company provides to workers who have been employed for 6 months. The company must pay at least 70% of the benefit cost:

- |   |   |  |
|---|---|--|
| <input type="checkbox"/> Paid Vacation          | <input type="checkbox"/> Health Insurance     | <input type="checkbox"/> Uniforms              |
| <input type="checkbox"/> Sick Leave             | <input type="checkbox"/> Life Insurance       | <input type="checkbox"/> Employee Training     |
| <input type="checkbox"/> Paid Holidays          | <input type="checkbox"/> Dental Insurance     | <input type="checkbox"/> Tuition Reimbursement |
| <input type="checkbox"/> 401k/Pension/SEP/Keogh | <input type="checkbox"/> Vision Insurance     | <input type="checkbox"/> ESOP/Profit Sharing   |
| <input type="checkbox"/> Daycare                | <input type="checkbox"/> Other (Please list): |  |

**INVESTMENT**

13. Please provide the amount invested for each category:
- Total cost of real estate improvements: \$5,340,000
  - Total cost of manufacturing equipment: \$104,000
  - Total cost of research and development equipment: \_\_\_\_\_
  - Total cost of logistical distribution equipment: \$12,396,265
  - Total cost of information technology equipment: \_\_\_\_\_
  - Total cost of improvements and equipment: \$17,840,265

**BACKGROUND INFORMATION**

14. What year was the company founded? Hyster-Yale Materials Handling, Inc. traces its origins back to 1929, when the Willamette-Ersted Company in Portland, Oregon, began building lift trucks. The company later became known as Hyster Company, and in 1989, Hyster merged with Yale Materials Handling (founded in 1844 as Yale Lock Manufacturing) under the NACCO Industries umbrella.
15. What is the company's NAICS code? 333249
16. Indicate the company's business, in general: Hyster-Yale Materials Handling, Inc. designs, engineers, manufactures, and services forklifts and other material handling equipment under the Hyster and Yale brand names. The company provides a full range of lift trucks, attachments, power solutions, and aftermarket parts for industries such as manufacturing, warehousing, logistics, and ports. It operates globally, with manufacturing plants, sales operations, and dealer networks across the Americas, Europe, and Asia-Pacific.
- a. Other: \_\_\_\_\_

17. Description of product or service to be offered at the project site: In addition to its core warehousing and logistics operations, the Indiana site would include: 1) a dedicated training center for customers and dealers, 2) hands-on demonstration areas to showcase the company's proprietary equipment, and 3) a 100-150 seat auditorium designed for ongoing engagement and educational events. The facility is envisioned to serve as Hyster-Yale's flagship North American hub for customer-focused activities and experiences.
18. For "Office" and "Service" businesses, please indicate the percentage of clients/customers that are located within the Town: N/A
19. Dollar amount of annual sales for each of the last three years: Aftersales Revenues for the past three years are: 2024 - \$727.4M, 2023 - \$700.1M, 2022 - \$609.8M
20. List the three largest customers, their locations, and amount of annual gross sales:

<i>Customer</i>	<i>City / State</i>
Pape' Material Handling	Eugene, OR
Liftone LLC	Charlotte, NC
Briggs Equipment	Dallas, TX

Total annual gross sales for these customers totals \$181.4M

21. List the three largest material suppliers, their locations, and amount of annual purchases:

<i>Supplier</i>	<i>City / State</i>
Power Solutions, Inc. (PSI)	Wood Dale, IL
Bolzoni, Inc.	Homewood, IL
Sears Manufacturing	Davenport, IA

Total annual purchases for these suppliers totals \$24M

22. Does the company's business include a retail component, meaning that goods or items are sold to the ultimate consumer for the consumer's use or consumption and not to a person for resale? No (If yes, continue below. If no, then skip to question 23)

- a. What percentage of floor space will be utilized for retail activities? \_\_\_\_\_
- b. What percentage of sales are made to the ultimate consumer as defined above? \_\_\_\_\_
- c. Provide the amount of sales tax collected in each of the last three years:  
 \_\_\_\_\_
- d. What percentage of business is from service calls? \_\_\_\_\_

23. Impact on existing businesses:

- a. Will this project be in competition with existing local businesses? No
- b. Will this project complement existing local business? Yes
- c. Provide the names of who you consider to be your top three competitors:  
Toyota Material and Handling, KION Group, Crown Equipment

24. Please give a detailed description of what the impact on your business will be if the proposed real property improvement **is not** constructed (e.g. loss jobs, contract cancellations, loss of production, change in location, etc.).

This project was implemented based on a business plan that includes benefits from the State and locally-offered incentives. The company's long-term vision is to create a site that better demonstrates and supports its distributor partners. While Hyster-Yale's plan is to achieve this at a new, unified facility, many of these goals could be achieved at the existing location in Illinois with significant additional investment in facility upgrades, infrastructure improvements, and site modernization (potentially with reduced operations in Avon to support those Illinois operations). In short, the Illinois location could meet the operational needs with the right capital commitment, though a new facility in Avon (or another potential location) represents a more efficient and purpose-built opportunity to realize that vision. A change in the business plan would require additional review and determination if the full project remains viable versus other alternatives.

<b>GENERAL INFORMATION</b>
----------------------------

25. Property owner(s): (Real Property) Granite, (Personal Property) Hyster Yale Materials Handling, Inc.

26. Address of property: 10144 Veterans Drive, Avon, Indiana 46123

27. Township: Washington Parcel number: 32-09-17-130-001.000-031

Legal description of property is attached:     Yes     No

Lot 1 in the Secondary Plat of Reagan Logistics Park, as per plat thereof recorded in Plat Cabinet 8, Slide 366, pages 2ABCD, as Instrument No. [202128548](#), the Office of the Recorder of Hendricks County, Indiana; as affected by Certificate of Correction, recorded January 3, 2022 as Instrument No. [202200151](#).

28. Current zoning designation: I-3

29. In order to be considered an Economic Revitalization Area (ERA), State Law (I.C. 6-1.1- 12.1-1) requires that the subject property be located in an area "which has become undesirable for, or impossible of, normal development and occupancy because of age, lack of development, cessation of growth, deterioration of improvements or character of occupancy, age, obsolescence, substandard buildings, or other factors which have impaired values or prevent a normal development of property or use of property." It also includes any area "where a facility or a group of facilities that are technologically, economically, or energy obsolete are located and where the obsolescence may lead to a decline in employment and tax revenues."

How does the property for which you are requesting designation meet the above definition of an ERA (*describe below*)?

The property meets the statutory definition of an Economic Revitalization Area because it has been vacant and unoccupied for nearly three years. During that time, the building has remained functionally idle, contributing neither to normal development nor to productive use. Its prolonged lack of occupancy reflects a clear cessation of growth and impaired property utility

as outlined in I.C. 6-1.1-12.1-1.

In addition, the site is already located within an ERA with an existing tax abatement, which reinforces the fact that the area has previously been recognized by the City as meeting the conditions of age, lack of development, and diminished economic productivity. Without maintaining this ERA designation and the accompanying tax abatement, this project would not occur. The ERA is therefore essential to returning the property to active use, restoring employment activity, and preventing further decline in taxable value.

**REAL PROPERTY TAX PHASE-IN**

Complete this section **only** if you are requesting a deduction from assessed value for real estate improvements.

30. Will the current property be reutilized, deconstructed, or demolished? The existing property will be improved to Hyster Yale's specifications.
31. Current use of the property:
- a. How is the real estate presently used? Vacant, Shell, Industrial Warehouse
  - b. What structures are on the property? 1 - 712,800 SF Shell Building
  - c. What is (are) the general condition of structure(s)? Excellent
32. Current assessed value of the real estate:
- a. Land: \$5,804,700
  - b. Improvements: \$42,673,400
33. Total real property taxes owed during the immediate past year: \$197,377
34. Describe the proposed improvements to the subject property: The proposed improvements will convert the current shell industrial building into a warehousing and distribution, and light manufacturing facility tailored to Hyster-Yale's operational needs. The project includes building out a significantly larger amount of office space than is typical for a warehouse-distribution property to support client service and administrative functions on site. The facility will also be upgraded to accommodate enhanced client experience features, including dedicated areas to showcase and demonstrate equipment.
35. Have building permits been filed for this project?  Yes  No
36. Will additional public infrastructure/facilities be required?  Yes  No If Yes, please explain in detail costs/funding source and schedule for construction: \_\_\_\_\_
37. Projected Construction timeframe:
- a. Construction start date: 1/2/2026
  - b. Construction completion date: 12/31/2026

38. Will this project require approval of a rezoning, plat, development plan, annexation, variance, special exception, building permit, or contingent use prior to the issuance of an Improvement Location Permit?  Yes  No If yes, list: Building Permit

39. Is the Company current on all property, income, and withholding taxes?  Yes  No  
If No, list: N/A

40. Will local suppliers and contractors be used in the construction/operation of the proposed project?  Yes  No If Yes, list: TBD

41. Does the proposed project take advantage of any "green" technology to reduce adverse environmental impact?  Yes  No If Yes, please explain: Hyster-Yale anticipates evaluating and incorporating reasonable energy-efficient and environmentally conscious features as part of the build-out where feasible, such as high-efficiency lighting and mechanical systems, modern building controls, and waste-reduction practices tied to its light manufacturing and distribution operations. The company will work with its design and construction teams to identify upgrades that reduce long-term energy usage and environmental impacts while supporting safe, reliable operations in the new facility.

<b>PERSONAL PROPERTY TAX PHASE-IN</b>
---------------------------------------

Complete this section only if you are requesting a deduction from the assessed value of new manufacturing, research and development, logistical distribution, or information technology equipment.

42. Current Assessed Value of existing equipment at the project site: \$0.00

43. Total Personal Property taxes owed during the immediate past year: \$0.00

44. Description of proposed equipment at the project site:

The project will require installation of equipment necessary to support Hyster-Yale's light manufacturing and distribution operations. This will likely include material-handling equipment such as forklifts and lift trucks, quality-control and testing systems, racking and warehouse infrastructure, and IT/communications equipment to support the expanded office functions. The facility will also incorporate demonstration and client-experience equipment used to showcase Hyster-Yale products on site.

45. Please provide a list of the equipment for which you are applying for a personal property abatement along with the expected life of the asset for purposes of depreciation (**attach a separate sheet if necessary**):

<u>Proposed Equipment (list individually)</u>	<u>Expected Life of Asset for Purpose of Depreciation</u>
<u>Racking</u>	<u>3-7 Years</u>
<u>Packaging Equipment</u>	<u>3-7 Years</u>
<u>Hose &amp; Chain</u>	<u>3-7 Years</u>
<u>MHE Equipment</u>	<u>5-7 Years</u>
<u>Misc.</u>	<u>3-7 Years</u>

46. Will any of the equipment listed above be classified as special tooling (as defined by regulation No. 16 and reported on Form 103-T) for property tax purposes?  Yes  No

a. If yes, please indicate the total cost of special tooling: N/A

47. Has any of the equipment for which you are seeking a designation been installed? No

48. Has any of the proposed equipment ever been used for any purpose in Indiana? No

49. Development time frame

a. Equipment purchase date: 1/2/2026

b. Equipment installation date: 12/31/2027

<b>COMMUNITY BENEFITS</b>
---------------------------

50. How will the proposed designation further the economic development objectives of the Town? (Please answer Yes or No, and provide an explanation if the answer is Yes).

a. Will the designation improve the utilization of vacant or under-utilized land?

Yes. The designation will improve the utilization of underutilized land because, although the site has been developed with a shell building, the facility has remained vacant and inactive for several years. Granting the ERA designation will allow the property to be fully built out, occupied, and returned to productive economic use.

b. Will the designation encourage the improvement of a deteriorated structure or the replacement of an obsolete structure?

The designation will not involve improving a deteriorated or obsolete structure, as the existing building is neither. However, the ERA will support significant interior improvements needed to convert the shell building into a fully operational manufacturing, assembly, and distribution facility, allowing the property to reach its intended use and economic potential.

c. Will the designation encourage the improvement or replacement of obsolete manufacturing, research and development, logistical distribution, or information technology equipment?

Yes. The designation will encourage investment in new manufacturing, assembly, logistical distribution, and related technology equipment, as the building is currently a vacant shell with no existing operational equipment in place. The ERA designation directly supports bringing modern, efficient equipment into the facility, enabling the project to proceed.

d. Will the designation assist in the inducement of a project providing substantial employment opportunities relative to the value of the improvements to be made and/or the equipment to be installed?

Yes. The designation directly induces a project that will provide substantial employment opportunities, with Hyster-Yale projecting approximately 350 high-skilled, high-wage jobs in Avon. The anticipated average wage of \$42.79 per hour significantly exceeds the county's average wage of \$25.22, representing a meaningful increase in earnings for the local workforce relative to the value of the planned improvements and equipment investment.

- e. Will the designation assist in the inducement of a project which would provide long-term benefits to the tax base of the Town warranting the granting of the annually decreasing percentage of property tax abatement as provided in I.C. 6-1.1-12.1?

This project will deliver long-term benefits to the town's tax base through new local income tax revenue tied to the creation of approximately 350 high-wage jobs that would not otherwise locate in Avon. For both the real property and personal property abatements, the breakeven point aligns with the conclusion of the phase-in period, at which time the full assessed value of the improvements and equipment flows to the tax base. In addition, under SEA-1, because the site is located within a TIF district, the 30% personal property floor remains in effect for qualified machinery and equipment, ensuring that a guaranteed taxable value is maintained throughout the abatement period. Beyond these direct fiscal impacts, the introduction of 350 employees into the community, even if not all reside within Avon Town limits, will generate significant secondary economic activity for local businesses and services.

#### TAX ABATEMENT REQUEST & HISTORY

51. For the proposed project, is the applicant requesting other incentives from the Town (e.g., tax increment financing, economic development revenue bond financing)? If so, please explain: Yes. In addition to the new incentives requested for this project, the applicant, through the building owner, is requesting an amendment to the existing real property tax abatement on the shell building. The request is to modify the deduction schedule so that Hyster-Yale, as the incoming occupier, can realize the full benefit equivalent to a standard 10-year real property tax abatement within the remaining term of the current abatement on the building.
52. Has applicant previously been approved for economic development incentives from the Town (e.g., tax abatement, tax increment financing, economic development revenue bond financing)? If so, please explain and include information with respect to applicant's compliance with project representations made to the Town at the time the incentives were approved: No
53. What is the term of the tax abatement requested (maximum 10 years)? 10 Years - Real and Personal Property

54. Attach a schedule of the proposed tax abatement percentages in each year (note: if the proposed tax abatement schedule is other than a traditional tax abatement schedule, the Town might impose additional fees for consideration). Example of traditional 10 year tax abatement schedule:

For NEW Real Property Investment

Year	% of Assessed Value Exempt From Real Property Taxes
1	100%
2	95%
3	80%
4	65%
5	50%
6	40%
7	30%
8	20%
9	10%
10	5%

Year	% of Assessed Value Exempt From Personal Property Taxes
1	100%
2	90%
3	80%
4	70%
5	60%
6	50%
7	40%
8	30%
9	20%
10	10%

55. Complete the following schedule concerning the proposed property taxes to be abated and include on a separate page the worksheets for calculating the figures provided below:

a. Projected Current Conditions Without Abatement:

i. Current Annual Property Taxes: \$197,377 (2024 p 2025)

ii. Projected 10-Year Total: \$5,237,621 (assuming existing RPTA amendment is approved)

b. Projected Conditions With Abatement:

i. Projected 10-Year Real Property Taxes: \$5,642,591

ii. Projected 10-Year Abatement: \$1,014,380 (New Real Property Investment, and M&E investment)

c. Projected Total (Assumes Abatement Granted):

i. Total Amount Abated: \$1,014,380 (New Real Property Investment, and M&E investment)

ii. Total Taxes to be Paid: \$9,821,270

# Project Lift

## Local Real Property Tax Abatement (RPTA) Amendment, New Abatement on Improvements, & Personal Property Tax Abatement (PPTA) on new M&E

Parcel: 32-09-14-130-001.000-031

Address: 10144 Veterans Drive, Avon, IN 46123

SF: 713,400

Current Property Tax Rate: 2.6729%

### Existing RPTA with Original & Alternate Schedule

	Total	Abated	Non-Abated
Investment (Real)	\$48,478,100	\$42,673,400	\$5,804,700

	Length of Abatement	Years of Investment	First Assessment Year
Real	10	2	1/1/2023

Year	Traditional Schedule			Alternate Schedule		
	Abated	Paid	Paid \$/SF	Abated	Paid	Paid \$/SF
23 p 24	\$883,249	\$147,133	\$0.21	\$883,249	\$147,133	\$0.21
24 p 25	\$1,081,653	\$197,377	\$0.28	\$1,081,653	\$197,377	\$0.28
25 p 26	\$954,700	\$341,070	\$0.48	\$954,700	\$341,070	\$0.48
26 p 27	\$783,610	\$512,160	\$0.72	\$826,570	\$469,200	\$0.66
27 p 28	\$612,520	\$683,250	\$0.96	\$798,430	\$497,340	\$0.70
28 p 29	\$484,390	\$811,380	\$1.14	\$798,430	\$497,340	\$0.70
29 p 30	\$370,320	\$925,450	\$1.30	\$798,430	\$497,340	\$0.70
30 p 31	\$256,260	\$1,039,510	\$1.46	\$798,430	\$497,340	\$0.70
31 p 32	\$142,200	\$1,153,570	\$1.62	\$798,430	\$497,340	\$0.70
32 p 33	\$71,100	\$1,224,670	\$1.72	\$798,430	\$497,340	\$0.70
33 p 34	\$14,070	\$1,281,700	\$1.80	\$196,970	\$1,098,800	\$1.54
34 p 35	\$0	\$1,295,770	\$1.82	\$0	\$1,295,770	\$1.82
35 p 36	\$0	\$1,295,770	\$1.82	\$0	\$1,295,770	\$1.82
36 p 37	\$0	\$1,295,770	\$1.82	\$0	\$1,295,770	\$1.82
<b>TOTALS</b>	<b>\$5,654,072</b>	<b>\$12,204,581</b>		<b>\$8,733,722</b>	<b>\$9,124,931</b>	

### New RPTA on Improvements and PPTA on M&E

	Total	Abated
Investment (Real & Personal)	\$17,840,265	\$15,500,265

	Length of Abatement	Years of Investment	First Assessment Year
Real & Personal	10	1	1/1/2027

Year	Real Property IMPROVEMENTS		Personal Property - M&E	
	Abated	Paid	Abated	Paid
23 p 24				
24 p 25				
25 p 26				
26 p 27				
27 p 28	\$80,190	\$0	\$133,650	\$0
28 p 29	\$76,180	\$4,010	\$168,400	\$18,710
29 p 30	\$64,150	\$16,040	\$112,260	\$28,070
30 p 31	\$52,120	\$28,070	\$74,840	\$32,080
31 p 32	\$40,090	\$40,100	\$48,110	\$32,080
32 p 33	\$32,070	\$48,120	\$30,070	\$30,070
33 p 34	\$24,060	\$56,130	\$20,050	\$30,070
34 p 35	\$16,040	\$64,150	\$15,040	\$35,080
35 p 36	\$8,020	\$72,170	\$10,020	\$40,100
36 p 37	\$4,010	\$76,180	\$5,010	\$45,110
<b>TOTALS</b>	<b>\$396,930</b>	<b>\$404,970</b>	<b>\$617,450</b>	<b>\$291,370</b>

### Totals Assuming RPTA Amendment, New RPTA on Improvements, and PPTA on M&E Investment

Year	Real Property		Personal Property	
	Abated	Paid	Abated	Paid
23 p 24	\$883,249	\$147,133		
24 p 25	\$1,081,653	\$197,377		
25 p 26	\$954,700	\$341,070		
26 p 27	\$826,570	\$469,200		
27 p 28	\$878,620	\$497,340	\$133,650	\$0
28 p 29	\$874,610	\$501,350	\$168,400	\$18,710
29 p 30	\$862,580	\$513,380	\$112,260	\$28,070
30 p 31	\$850,550	\$525,410	\$74,840	\$32,080
31 p 32	\$838,520	\$537,440	\$48,110	\$32,080
32 p 33	\$830,500	\$545,460	\$30,070	\$30,070
33 p 34	\$221,030	\$1,154,930	\$20,050	\$30,070
34 p 35	\$16,040	\$1,359,920	\$15,040	\$35,080
35 p 36	\$8,020	\$1,367,940	\$10,020	\$40,100
36 p 37	\$4,010	\$1,371,950	\$5,010	\$45,110
<b>TOTALS</b>	<b>\$9,130,652</b>	<b>\$9,529,900</b>	<b>\$617,450</b>	<b>\$291,370</b>



# Avon Town Council

## Ordinance 2025 - 36

### Adopting Amended Internal Controls Policy

**Whereas**, in 2016, the Town adopted an Internal Controls Policy pursuant to a directive issued by the Indiana State Board of Accounts; and

**Whereas**, the Town's Internal Controls Committee annually reviews the Policy and makes recommendations to the Town Council regarding amendments which are either required or advisable in order to provide for effective management of Town administration; and

**Whereas**, the Internal Controls Committee submitted to the Town Council its Annual Report and recommended certain amendments to the Policy; and

**Whereas**, the Town Council has reviewed the proposed amendments and now finds that said amendments should be adopted; and

**It is therefore, ordained** that the proposed amendments received from the Internal Controls Committee are hereby adopted and that the Internal Controls Policy should read as attached in Exhibit A.

**It is further ordained** that this ordinance shall become effective upon adoption and that any other provision of the Code Book which is not specifically amended by this ordinance shall remain in full force and effect.

Adopted this \_\_\_\_\_ day of January, 2026.

**Avon Town Council:**

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Dawn Lowden, President

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Jayson Puckett, Vice President

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William Holland, Member

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Robert Pope, Member

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Greg Zusan, Member

**Attest:**

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Julie Loker, Clerk-Treasurer

Exhibit A

## **Town of Avon Internal Control Policies**

### **Policy 1: Cash Handling Policy**

**Preamble:** The Town of Avon, except for the Town Court, in an effort to reduce and eliminate the risk of theft of public funds, does not accept cash as an acceptable method of payment for transactions totaling an amount greater than \$5.00. Town of Avon Department Heads retain the discretion to prohibit cash transactions for an amount \$5.00 or less, as well as the discretion to charge a copying fee in an amount of \$5.00 or less. Otherwise, unless specifically prohibited, all Town employees shall follow the cash handling policies and procedures as set forth in this policy for transactions \$5.00 or less.

**1.01 General Policy:** It is the policy of the Town of Avon to safeguard all public funds that are entrusted to the Town. The Town is committed to the pillars of responsibility and integrity when handling public funds and providing service to its citizens. For these reasons, the Town of Avon believes it is in the best interest of its citizens to have a zero tolerance policy for theft of public funds. Further, the Town will employ a minimal tolerance policy for employee errors when handling cash entrusted to the Town. It is the intent of the Town that this policy conform to the Internal Control Standards issued by the Indiana State Board of Accounts.

**1.02 Oversight Committee:** The Oversight Committee will develop policies and procedures and train all employees and elected and appointed officials regarding the Town's cash handling procedures. The Oversight Committee will also create systems for reporting, audit and verification in order to ensure that all policies are followed.

**1.03 Training of Employees:** Every Town employee will receive training on this Cash Handling Policy on or before August 1, 2016 and annually thereafter. New employees will receive training within seven (7) days of the commencement of their employment. Newly elected officials will receive training within 14 days of the commencement of their office. The Committee will report to the Town Council at least quarterly, beginning at the end of the third quarter of 2016 in order to verify that the required training has been administered.

**1.04 Employee Identification for Cash Handling Procedures/Security:** Each employee authorized to accept cash on behalf of the Town must have an individual cash drawer. Employees are prohibited from authorizing the use of their cash draw to any other individual. Department Heads are responsible for documenting compliance with this policy. Any software system which records cash collections to a cash drawer must require a unique user

identification and password. No employee is authorized to share their unique user identification and/or password with any other individual.

**1.05 Receipting:** Only authorized employee may accept cash on behalf of the Town. When receiving cash, the employee must use his/her individual cash drawer. Authorized employees must (1) issue a paper receipt for all payments received, (2) retain a copy of the issued receipt for reconciliation purposes, (3) immediately record the transaction on the Town software system, and (4) perform all other tasks necessary to properly document the transaction. All transactions must carry a unique user identification of the employee who completed the transaction.

**1.06 Voiding or Altering Transactions:** An employee who seeks to have a receipt voided or otherwise altered must obtain the authorization from both the Department Head and the Clerk-Treasurer. The Department Head and the Clerk-Treasurer are responsible for (1) reviewing and approving the voiding or altering of a posted receipt and (2) documenting the approval of any voided or altered transactions.

**1.07 Balancing Cash Drawers:** An employee responsible for collecting cash is the sole person authorized to balance his/her cash drawer. Balancing of the cash drawer must be completed and properly recorded at the end of each business day. After balancing, the employee must provide to the Department Head and the Clerk-Treasurer with the balancing record.

**1.08 Depositing Cash:** After an authorized employee (the receiver) completes the balance of his/her cash drawer, he/she must provide the cash to an employee (transferor) to be designated by the Clerk-Treasurer to prepare a bank deposit. Upon completion of preparing a bank deposit, the transferor will deliver the cash, balancing record and other required documents to a second employee (verifier) designated by the Clerk-Treasurer, who is not the receiver nor the transferor, must recheck the accuracy and of deposit. The transferor and verifier must initial a form to be created and retained by the Clerk-Treasurer. After the accuracy of the bank deposit has been verified, the verifier must deliver the cash and deposit documents to the Clerk-Treasurer or, in her absence, the Chief Deputy Clerk-Treasurer, must deposit the cash with the bank contracted by the Town of Avon. The Clerk-Treasurer or her Chief Deputy

will retain a duplicate receipt for her records. All collections must be deposited timely and intact. All receipts must be properly obtained and issued to the appropriate personnel.

**1.09 Revenue Report:** An employee, who was not involved in the cash transaction, must compile all receipts and forms to create a monthly revenue report to be reviewed by the Clerk-Treasurer, Oversight Committee and the Avon Town Council. In order to complete this report, the employee must check the reconciliation of the cash drawer collections and amend the revenue report of that employee on a daily basis. After completion of the report, the employee must initial the report and provide the report to the Clerk-Treasurer for review and authorization. The Clerk-Treasurer then must review the report and, only after determining the accuracy of the report, initial the form in the space provided. The Clerk-Treasurer must obtain a monthly bank statement and review that statement for accuracy. The Clerk-Treasurer and the Department Head from which the transaction originated will prepare a monthly reconciliation report between the bank statement and the monthly revenue report. This form must be initialed by the Department Head and the Clerk-Treasurer. If the revenue report needs altered after being prepared, the designated employee must get authorization to make an alteration from the Clerk-Treasurer. The Clerk-Treasurer must review the amendment before provide the designated employee the authority to make the change. All revenue reports must be maintained in a daily file.

**1.10 Record Retention:** Any documentation pertaining to a daily cash collection must be retained by the Clerk-Treasurer's Office and available for audit or for review by the Oversight Committee and Town Council.

**1.11 Oversight Committee Review:** The Oversight Committee is responsible for reviewing all reciting and posting requirements to ensure the accuracy and timeliness of posting the receipt of cash. The Oversight Committee is responsible for reviewing both the revenue report and monthly reconciliation report for accuracy.

**1.12 Reporting and Investigations:** Any employee of the Town of Avon is encouraged to report to the Oversight Committee any known or suspected violation of this policy. Reporting of a violation can be made anonymously. If a report of violation is made, the Oversight Committee must immediately begin an investigation to determine the nature and scope of the violation. Any violations must be noted and corrective action must be taken. All evaluations should

include a discussion this policy, the Town's Internal Controls standards, and any problems the employee has with their assigned task. After completion of this evaluation, the Oversight Committee must determine if any aspect of this policy needs to be amended to avoid future violations.

**1.13 Discipline:** Employees who violate the provisions of these policy are subject to discipline, including but not limited to termination.

## **Policy 2: Credit Card and Procurement Card Policy**

**2.01 General Policy:** It is the intent of this policy to comply with the minimum standards set forth in the State Board of Accounts Uniform Compliance Guidelines. Should any provision of this policy conflict with those guidelines, the State Board of Accounts Uniform Compliance Guidelines is controlling and is deemed to be the policy of the Town of Avon as expressly written.

**2.02 Use of Cards:** Credit cards / Procurement Cards (PCards), which are issued by the Town, are only for business related purchases by Town employees. Departmental credit cards / PCards may be used only for lawful charges of expenses related to and necessary for the effective operation of that department. Such uses include but are not limited to:

- (1) Purchasing supplies and equipment for the use and benefit of the department;
- (2) Travel and lodging expenses of department personnel while traveling on approved municipal business;
- (3) Meal expenses of departmental personnel while traveling on approved municipal business, provided that any such expense does not exceed any authorized per diem for meals. Reasonable tips or gratuities are allowed as meal expenses if service is provided as part of the meal;
- (4) Approved training and education costs for departmental personnel; and
- (5) Any other use required for the efficient operation of the department, provided that the use has been approved by the Clerk-Treasurer.

**2.03 Prohibited Use:** The credit cards / PCards may not be used for the following:

- (1) Personal use;
- (2) Purchasing alcohol;
- (3) Any illegal purpose; or
- (4) To bypass the Town's accounting system or purchasing policies.

**2.04 General Procedures.**

- (1) The Clerk-Treasurer shall be responsible for keeping, maintaining, and securing any credit card / PCard until it is necessary and proper to distribute a Town issued credit card / PCard for an authorized purpose mentioned above. The Clerk-Treasurer shall be responsible for maintaining a list of cards issued and will be responsible for maintaining credit limits and allowed merchant categories.
- (2) The Town employee desiring to use a Town credit card / PCard must fill out a requisition form and obtain proper approval by the Clerk-Treasurer before making any purchase.
- (3) No Town employee may save any credit card/PCard information to their computer, a website, or any other form of documentation.
- (4) Immediately after making an authorized purchase, the Town employee must return the credit card / PCard to the Clerk-Treasurer.
- (5) As soon as possible, but no more than seven days after use, the Town employee using the credit card / PCard shall deliver to the Clerk-Treasurer the following documents:
  - a. A completed requisition form signed by the purchaser and Clerk-Treasurer;
  - b. Original receipts and/or invoices for the charges; and
  - c. Any other documentation required by the Town which supports the claim.
- (6) If the employee loses the original receipt and/or invoice, the employee shall provide a duplicate receipt and/or invoice or an affidavit of lost receipt.

**2.05 Internal Review of Claims Procedure.**

- (1) The Clerk-Treasurer must maintain an accounting system or log which contains at least the following:
  - a. The name of the Town employee who requested the credit card / PCard;
  - b. The position of the Town employee who requested the credit card / PCard;
  - c. The estimated amount of the purchase;
  - d. The fund and account numbers to be charged;
  - e. The date the card is issued;
  - f. The date the card is returned; and
  - g. All sufficient documentation necessary to assure accuracy and compliance with this policy.
- (2) The Town shall designate an officer, other than the Clerk-Treasurer, to review the transactions listed on the credit card / PCard statement in order to ensure there is sufficient documentation and inclusion in the claim to the Legislative Body. This designated member must ensure the card statements and accounting system or log provides accurate, relevant, and timely information. The designated member must certify his/her review by initialing or signing the necessary documentation.
- (3) All claims must be approved by the Avon Town Council.

#### 2.06 **Misuse.**

- (1) Any misuse of a Town issued credit card / PCard may result in disciplinary action up to and including termination. A Town employee may be personally liable for reimbursement of charges that do not meet the requirements of this policy. Further, the Clerk-Treasurer is authorized to deny reimbursement claims by employees for violations of this policy.
- (2) Any interest, late charges, or other fees resulting from the tardy submission of proper documentation by any officer or employee shall be the personal responsibility of that officer or employee to pay.

(3) All credit cards / PCards must be kept in a secure location. Any loss or theft must be reported to the card issuing bank and the Clerk-Treasurer immediately.

(4) Upon termination of employment, the employee must immediately surrender the card to the Clerk-Treasurer.

**2.07 Reporting and Investigations:** Any employee of the Town of Avon is encouraged to report to the Oversight Committee any known or suspected violation of this policy. Reporting of a violation can be made anonymously. If a report of violation is made, the Oversight Committee must immediately begin an investigation to determine the nature and scope of the violation. Any violations must be noted and corrective action must be taken. All evaluations should include a discussion of this policy, the Town's Internal Controls standards, and any problems the employee has with their assigned task. After completion of this evaluation, the Oversight Committee must determine if any aspect of this policy needs to be amended to avoid future violations.

#### **2.08 Town Employee Training; Best Practices.**

(1) The Clerk-Treasurer and designated person assigned to review the necessary credit card / PCard statements is responsible for the training and education of employees on the proper use of Town credit cards / PCards and the requirements of this policy.

(2) The Clerk-Treasurer and the designated Audit Committee member assigned to review the necessary credit card / PCard statements must evaluate and adjust these internal controls and policies on a regular basis. Changes should compensate for personnel changes, newly elected officials, financial fluctuations, etc. to ensure the Town is complying with the Internal Control Standards as set forth by the State Board of Accounts.

### **Policy 3: Credit Card, Procurement Card, and BP Card Policy**

**3.01 General Policy:** It is the intent of this policy to comply with the minimum standards

set forth in the State Board of Accounts Uniform Compliance Guidelines. Should any provision of this policy conflict with those guidelines, the State Board of Accounts Uniform Compliance Guidelines is controlling and is deemed to be the policy of the Town of Avon as expressly written.

**3.02 Use of Cards:** Credit cards / Procurement Cards (PCards), and BP Cards, which are issued by the Town, are only for business related purchases by Town employees. Departmental credit cards / PCards and BP cards may be used only for lawful charges of expenses related to and necessary for the effective operation of that department. Such uses include but are not limited to:

- (1) Purchasing supplies and equipment for the use and benefit of the department;
- (2) Travel and lodging expenses of department personnel while traveling on approved municipal business;
- (3) Meal expenses of departmental personnel while traveling on approved municipal business, provided that any such expense does not exceed any authorized per diem for meals. Reasonable tips or gratuities are allowed as meal expenses if service is provided as part of the meal;
- (4) Approved training and education costs for departmental personnel; and
- (5) Any other use required for the efficient operation of the department, provided that the use has been approved by the Clerk-Treasurer.

**3.03 Prohibited Use:** The credit cards / PCards and BP Cards may not be used for the following:

- (1) Personal use;
- (2) Purchasing alcohol;
- (3) Any illegal purpose; or

(4) To bypass the Town's accounting system or purchasing policies.

#### **3.04 Credit Card and PCard Procedure.**

(1) The Clerk-Treasurer shall be responsible for keeping, maintaining, and securing any credit card / PCard until it is necessary and proper to distribute a Town issued credit card / PCard for an authorized purpose mentioned above. The Clerk-Treasurer shall be responsible for maintaining a list of cards issued and will be responsible for maintaining credit limits and allowed merchant categories.

(2) The Town employee desiring to use a Town credit card / PCard must fill out a requisition form and obtain proper approval by the Clerk-Treasurer before making any purchase.

(3) No Town employee may save any credit card/PCard information to their computer, a website, or any other form of documentation.

(4) Immediately after making an authorized purchase, the Town employee must return the credit card / PCard to the Clerk-Treasurer.

(5) As soon as possible, but no more than seven days after use, the Town employee using the credit card / PCard shall deliver to the Clerk-Treasurer the following documents:

(a) A completed requisition form signed by the purchaser and Clerk-Treasurer;

(b) Original receipts and/or invoices for the charges; and

(c) Any other documentation required by the Town which supports the claim.

(6) If the employee loses the original receipt and/or invoice, the employee shall provide a duplicate receipt and/or invoice or an affidavit of lost receipt.

**3.05 BP plc Gas Card Procedure.** Various departments of the Town of Avon, including the Police Department, possess BP plc. gas cards ("BP cards"). The use of BP cards shall be as follows:

(1) Department Heads shall be responsible for keeping, maintaining, and securing any BP card until it is necessary and proper to distribute it for an authorized purpose. The Department Head shall be responsible for maintaining a list of cards issued and will be responsible for maintaining credit limits and allowed merchant categories.

- (2) The Town employee desiring to use a BP card must fill out a requisition form and obtain proper approval by the Department Head before making any purchase.
- (3) No Town employee may save any BP card information to their computer, a website, or any other form of documentation.
- (4) Immediately after making an authorized purchase, the Town employee must return the BP card to the Department Head.
- (5) As soon as possible, but no more than seven days after use, the Town employee using the BP card shall deliver to the Clerk-Treasurer the following documents:
  - (a) A completed requisition form signed by the purchaser and Department Head;
  - (b) Original receipts and/or invoices for the charges; and
  - (c) Any other documentation required by the Town which supports the claim.
- (6) If the employee loses the original receipt and/or invoice, the employee shall provide a duplicate receipt and/or invoice or an affidavit of lost receipt.

### **3.06 Internal Review of Claims Procedure.**

- (1) The Clerk-Treasurer must maintain an accounting system or log which contains at least the following:
  - a. The name of the Town employee who requested the credit card / PCard;
  - b. The position of the Town employee who requested the credit card / PCard;
  - c. The estimated amount of the purchase;
  - d. The fund and account numbers to be charged;
  - e. The date the card is issued;
  - f. The date the card is returned; and
  - g. All sufficient documentation necessary to assure accuracy and compliance with this policy.
- (2) The Town shall designate an officer, other than the Clerk-Treasurer, to review the transactions listed on the credit card / PCard statement in order to ensure there is sufficient documentation and inclusion in the claim to the Legislative Body. This

designated member must ensure the card statements and accounting system or log provides accurate, relevant, and timely information. The designated member must certify his/her review by initialing or signing the necessary documentation.

(3) All claims must be approved by the Avon Town Council.

### **3.07 Misuse.**

(1) Any misuse of a Town issued credit card / PCard or BP card may result in disciplinary action up to and including termination. A Town employee may be personally liable for reimbursement of charges that do not meet the requirements of this policy. Further, the Clerk-Treasurer is authorized to deny reimbursement claims by employees for violations of this policy.

(5) Any interest, late charges, or other fees resulting from the tardy submission of proper documentation by any officer or employee shall be the personal responsibility of that officer or employee to pay.

(6) All credit cards / PCards and BP cards must be kept in a secure location. Any loss or theft must be reported to the card issuing bank and the Clerk-Treasurer immediately.

(7) Upon termination of employment, the employee must immediately surrender the card to the Clerk-Treasurer.

**3.08 Reporting and Investigations:** Any employee of the Town of Avon is encouraged to report to the Oversight Committee any known or suspected violation of this policy. Reporting of a violation can be made anonymously. If a report of violation is made, the Oversight Committee must immediately begin an investigation to determine the nature and scope of the violation. Any violations must be noted and corrective action must be taken. All evaluations should include a discussion of this policy, the Town's Internal Controls standards, and any problems the employee has with their assigned task. After completion of this evaluation, the Oversight Committee must determine if any aspect of this policy needs to be amended to avoid future violations.

### **3.09 Town Employee Training; Best Practices.**

(1) The Clerk-Treasurer and designated person assigned to review the necessary credit card / PCard and BP Card statements is responsible for the training and education of employees on the proper use of these cards and the requirements of this policy.

(2) The Clerk-Treasurer and the designated employee assigned to review the necessary credit card / PCard and BP card statements must evaluate and adjust these internal controls and policies on a regular basis. Changes should compensate for personnel changes, newly elected officials, financial fluctuations, etc. to ensure the Town is complying with the Internal Control Standards as set forth by the State Board of Accounts.

## **Policy 4: Reporting Policy**

**4.01 Annual Financial Report:** Per Indiana state law, the Town of Avon is required to submit to the State Board of Accounts (SBOA) an “Annual Financial Report” of the Town of Avon. The Clerk-Treasurer of the Town shall ensure that this report is completed. Upon completion of the required Annual Financial Report, and before submitting it to the SBOA, the Clerk-Treasurer must present the report to the Avon Town Council for review and approval for submission. Upon the approval of submission by the Avon Town Council, the Clerk-Treasurer shall submit the report to the SBOA. Nothing in this policy shall be read to conflict with, or otherwise supersede, any submission requirement of the SBOA.

**4.02 Internal Control Training Certification for Elected Officials, Appointees, and Employees:** The State Board of Accounts requires the Town of Avon to administer training of elected official, appointees, and employees on the SBOA internal control standards, as well as all internal control policies of the Town. The Clerk-Treasurer shall ensure that all required training is administered. Upon completion of the required “Internal Control Training Certification for Elected Officials, Appointees, and Employees Certification”, and before submitting it to the SBOA, the Clerk-Treasurer must present the report to the Avon Town Council for review and approval for submission. Upon the approval of submission by the Avon Town Council, the Clerk-Treasurer shall submit the report to the SBOA. Nothing in this policy shall be read to conflict with, or otherwise supersede, any submission requirement of the SBOA.

**4.03 Materiality Policy:** The Town of Avon has adopted, by ordinance, a Materiality Policy. This policy requires the Clerk-Treasurer, from time to time as necessary, to make reports to the Avon Town Council. The Clerk-Treasurer shall ensure those reporting requirements are fulfilled.

**4.04 Other Annual Reports:** In the event the Town of Avon is required to make a report to the state of Indiana, or an agency of the state, the Town employee who conducts and drafts the report must present the report to the Avon Town Council for review and approval for submission before submitting the report to the state. Only upon the approval by the Town Council will the employee be authorized to file the report with the state or its agency. Nothing in this policy shall be read to conflict with, or otherwise supersede, any submission requirement of the state or its agency.

### **Policy 5: Contracts Policy**

**5.01 Contracts Supported by Federal Funds:** Under Federal law and regulations, a Department Head who administers a contract or agreement which is supported by federal funds is responsible for the efficient and effective administration of grant funds through the application of sound management practices. Such funds shall be administered in a manner consistent with all applicable Federal, State and local laws, the associated agreements/assurances, program objectives and specific terms and conditions of the grant award. In addition, (1) all public works agreements and (2) any other agreement entered into by the Town of Avon or one of its agencies, offices, boards or commissions that is supported by federal funds or may be supported by federal funds in the future must include the following paragraph:

Neither the contractor/consultant nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from entering into this contract by any federal agency or by any department, agency or political subdivision of the State. The contractor/consultant agrees that if after the execution of this agreement, either it or any of its principals are debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from entering into contracts similar to this one that it will immediately notify the Town Manager. For purposes of this agreement, the term "principal" means an officer, director, owner, partner, key employee, or other person with primary management or supervisory responsibilities, or a person who has a critical influence on or substantive control of the operations of the contractor/consultant or who has managerial or supervisory responsibilities for the services to be delivered under this agreement. In addition, the contractor/consultant represents that none of its subcontractors or subconsultants are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from entering into this contract by any federal agency or by any department, agency or

political subdivision of the State. The contractor/consultant is solely responsible for any recoupment, penalties or costs that arise from the use of a suspended or debarred subconsultant. If any subconsultant becomes debarred or suspended, the contractor/consultant will immediately notify the Town Manager and at the request of the Town of Avon take all steps required by the Town of Avon to terminate the contractor/consultant's contractual relationship with said subconsultant for work to be performed under this contract. If the contractor/consultant breaches its obligations under this paragraph, including but not limited to, not being debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from entering into this contract, the Town of Avon shall have the right to terminate this contract and to delay, withhold or deny work under any supplement or amendment, change order or other contractual device issued pursuant to this contract.

## **Policy 6: Allowable Costs / Cost Principles**

**6.01 Application:** The Office of Management and Budget (the “OMB”) prescribes the cost accounting requirements associated with local governments’ administration of federal awards (the “Cost Principles”). The requirements are contained in 2 CFR Part 200, Subpart E. The Cost Principles applicable to the Town of Avon apply to all federal awards received by the Town of Avon, unless the Town is not required to account to the federal awarding agency or pass-through entity for actual costs incurred.

**6.02 Purpose:** It is the Town of Avon’s intent to comply with 2 CFR 200, Subpart E, and adopts the regulation as an Internal Control policy by reference. It is the intention of the Town of Avon to aid the Town and its employees in administering federal awards. The guidelines contained in this policy are non-exclusive and not intended to list all the requirements of the Cost Principles that the Town shall follow when administering federal awards.

### **6.03 Cost Principle Guidelines**

- (1) **Basic Guidelines** . Except where otherwise authorized by statute, cost must meet the following general criteria in order to be allowable under federal awards. Unallowable costs are either expenses that are unallowable by nature or unallowable activities.
- (2) **General Cost Allowability Criteria** . All costs expended under an applicable federal award must meeting the follow general criteria:
  - a. **Be necessary and reasonable for the proper and efficient performance and administration of the federal program.**
    - i. When determining whether a cost is necessary, consideration shall be given to:
      1. Whether the cost is needed for the proper and efficient performance of the federal award;
      2. Whether the cost is identified in the approved project budget or application;
      3. Whether the cost aligns with identified needs based on results and findings from a needs assessment; and
      4. Whether the cost addresses project goals and objectives
    - ii. When determining reasonableness of cost, consideration shall be given to:
      1. Whether the cost is the type generally recognized as ordinary and necessary for the proper and efficient performance of the federal award;
      2. The restraints or requirements imposed by federal, state, and other laws and regulations and terms and conditions of the award;
      3. Market prices for comparable goods or services for the geographic area;
      4. Whether relevant individuals involved in the administration of the award acted with prudence under the circumstances; and

5. Whether the Town significantly deviates from its established practices and policies when incurring costs in ways that unjustifiably increase the award's cost.
- b. **Be allocable to the award.** A cost is allocable to the federal award if the goods and services involved are chargeable or assignable to the federal award relative to the benefit derived by the federal grant.
  - c. **Consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the Town.**
  - d. **Consistent treatment.** A cost cannot be assigned to a federal award as a direct cost if any other cost for the same purpose in like circumstances has been assigned as an indirect cost under another award.
  - e. **Adequately documented.**
  - f. **Be determined in accordance with generally accepted accounting principles, unless provided otherwise by 2 CFR 200, Subpart E.**
- (3) **Allowable Costs - Local Government-Wide Central Service Costs:** If the Town provides certain services to operating agencies on a centralized basis, a process is required whereby cost associated with the central service can be identified and assigned to the benefitted activities on a reasonable and consistent basis. The Town must submit these costs to be allocated under the federal award, and such submissions shall meet the requirements of 2 CFR 200, Appendix V, paragraph D.
- (4) **Selected Items of Cost .** In addition to the basic guidelines, the following selected items of cost are generally allowable or unallowable as follows:

Select Cost Item	2 CFR Part 200 Reference	Allowability	Items of Cost Requiring Prior Approval
Advertising and public relations costs	§200.421	Allowable with restrictions	
Advisory councils	§200.422	Allowable with restrictions	
Alcoholic beverages	§200.423	Unallowable	
Audit services	§200.425	Allowable with restrictions	
Bad debts	§200.426		
Bonding costs	§200.427	Allowable with restrictions	
Collection of improper payments	§200.428	Allowable	
Compensation for personal services	§200.430	Allowable with restrictions; special conditions apply	X (related to the salaries of administrative and clerical staff)
Compensation – fringe benefits	§200.431	Allowable with restrictions	X

			(related to costs for IHEs)
Conferences	§200.432	Allowable with restrictions	
Contingency provisions	§200.433	Unallowable with exceptions	
Contributions and donations	§200.434	Unallowable if made by local government; not reimbursable but value may be used as cost sharing or matching if made to local government	
Defense and prosecution of criminal and civil proceedings, claims, appeals, and patent infringements	§200.435	Allowable with restrictions	
Depreciation	§200.436	Allowable with qualifications	
Employee health and welfare costs	§200.437	Allowable with restrictions	
Entertainment costs	§200.438	Unallowable with exceptions	X
Equipment and other capital expenditures	§200.439	Allowability based on specific requirements	X
Exchange rates	§200.440	Allowable with restrictions	X
Fines, penalties, damages, and other settlements	§200.441	Unallowable with exceptions	X
Fundraising and investment management costs	§200.442	Unallowable with exceptions	X
Gains and losses on disposition of depreciable assets	§200.443	Allowable with restrictions	
General costs of government	§200.444	Unallowable with exceptions	
Goods or services for personal use	§200.445	Unallowable if goods or services; allowable if housing but with restrictions	X
Idle facilities and idle capacity	§200.446	Idle facilities – unallowable with exceptions; idle	

		capacity – allowable with restrictions	
Insurance and indemnification	§200.447	Allowable with restrictions	X
Intellectual property	§200.448	Allowable with restrictions	
Interest	§200.449	Allowable with restrictions	
Lobbying	§200.450	Unallowable	
Losses on other awards and contracts	§200.451	Unallowable (but should be included in the indirect cost rate base for allocation of indirect costs)	
Maintenance and repair costs	§200.452	Allowable with restrictions	
Materials and supplies costs, including computing devices	§200.453	Allowable with restrictions	
Memberships, subscriptions, and professional activity costs	§200.454	Allowable with restrictions	X
Organization costs	§200.455	Unallowable except federal prior approval	X
Participant support costs	§200.456	Allowable with prior approval of the federal awarding agency	X
Plant and security costs	§200.457	Allowable; capital expenditures subject to §200.439	
Professional service costs	§200.459	Allowable with restrictions	
Proposal costs	§200.460	Allowable with restrictions	
Publication and printing costs	§200.461	Allowable with restrictions	
Rearrangement and reconversion costs	§200.462	Allowable (ordinary and normal)	X
Recruiting costs	§200.463	Allowable with restrictions	
Relocation costs of employees	§200.464	Allowable with restrictions	
Rental costs of real property and equipment	§200.465	Allowable with restrictions	

Selling and marketing costs	\$200.467	Unallowable with exceptions	X
Specialized services facilities	\$200.468	Allowable with restrictions	
Student activity costs	\$200.469	Unallowable unless specifically provided for in the federal award	
Taxes (including Value Added Tax)	\$200.470	Allowable with restrictions	
Telecommunication costs and video surveillance costs	\$200.471	Unallowable	
Termination costs	\$200.472	Allowable with restrictions	
Training and education costs	\$200.473	Allowable for employee development	
Transportation costs	\$200.474	Allowable with restrictions	
Travel costs	\$200.475	Allowable with restrictions	X

## **Policy 7: Projects Financed by Bonds**

**7.01 General Policy:** It is in the policy of the Town of Avon to comply with all obligations imposed upon it, or its agencies, boards, and commissions, as issuers of debt by way of bonds. The obligations imposed on the Town are contained in the bond documents, including but not limited to the bonds, the Official Statement, Continuing Disclosure Undertaking, Trust Indenture, Financing Agreement, Lease and Addenda to the Lease, Purchase Agreement, and other documents. Additional obligations are imposed by rules and guidance of the Indiana State Board of Accounts.

**7.02 Responsibilities of Governing Boards:** The governing board that issues bonds to finance a project has a duty to (1) know the obligations imposed by the issuance documents and the construction agreements, (2) comply with these obligations, (3) document the board's compliance, and (4) report its compliance to the Town Council, and, as part of its audit, to the State Board of Accounts.

**7.03 Discharge of Responsibilities by Governing Boards:** For each bond issuance, the issuing governing board will develop a compliance checklist, document its compliance with the obligations, and report its compliance at least annually to the Town Council. The governing

board will maintain records relating to the bond and its compliance for a period of not less than five (5) years after the bonds have been paid, unless a longer period is required by the bond documents or by law.

**7.04 Engagement of Consultants.** The governing board issuing bonds will engage financial consultants, bond attorneys, the Town attorneys, underwriters, and other consultants to assist with compliance before and after the issuance of bonds.

**7.05 Payment of Claims for Projects.** In consideration of claims filed for the issuance of bonds, post-closing obligations, design of projects, construction of projects, and closing of projects, the governing body that issued the bonds and any agency responsible for administration of the bond proceeds will comply with all obligations and only pay expenses which it finds it is (1) obligated to pay under the terms and conditions of written agreements and (2) authorized to pay under the terms and conditions of the bond documents. In addition, the government board must only pay and authorize payment of funds from the correct fund of bond proceeds and must comply with all payment procedures required by the bond documents.

**7.06 Reconciliation of Accounts and Accounting.** The Clerk-Treasurer and, if applicable, the treasurer of any governing body that issued the bond, must perform a monthly reconciliation of each fund of bond proceeds and report the findings of the reconciliation to the governing board and to the Town Council. If the reconciliation report shows that the fund bank statement conflicts with the governing board's accounting, the Clerk-Treasurer and governing board must address and remedy the conflict and report their action to the governing board and Town Council.

**7.07 Oversight Committee Review:** The Oversight Committee will annually review compliance with the policy.

## **Policy 8: Buy Money Fund**

**1.01. Purpose:** The purpose of this policy is to establish internal controls for obtaining, using, and accounting for confidential funds used in support of criminal investigations.

**1.02. Policy:** Criminal investigations requiring the use of confidential monetary disbursements may be supported by the funds in the Buy Money Fund. The Buy Money Fund shall be managed by the Chief of Police. Officers requesting and utilizing funds from the Buy Money Fund shall adhere to the procedures set forth in this policy.

**1.03 General Guidelines.** The use of funds from the Buy Money Fund shall only be used in connection with criminal investigations requiring confidential money disbursements and only for the purposes approved in writing by the Chief of Police.

### **1.04. General Procedures**

#### **1.04.01 Request Procedures**

1. Police officers requesting use of Buy Money Funds shall do so by completing an initial request form. The initial request form shall contain the requesting officer's full name, a case reference number, specify the anticipated criminal activity, describe the evidence to be received, and specify the amount of the expenditure. The expenditure amount shall not exceed \$2,500, if the expenditure is for controlled substances, and shall not exceed \$750 if the expenditure is for any other purpose.
2. The request form shall be submitted to the officer's supervisor. The requesting officer's supervisor shall approve or deny the request. If denied, the request form shall be returned to the requesting officer. If the supervising officer wishes to modify the amount of funds being requested, the supervising officer shall deny the request and direct the requesting officer to submit a new request form. If approved, the

supervising officer shall endorse the request by signing and dating the request form.

3. If approved, the supervising officer shall then forward the request form to the Chief of Police. The Chief of Police shall approve or deny the request. If denied, the request form shall be returned to the requesting officer. If the Chief of Police wishes to modify the amount of funds being requested, the Chief of Police shall deny the request and direct the requesting officer to submit a new request form. If approved, the Chief of Police shall endorse the request by signing and dating the request form. The Chief of Police shall also assign the request a control number, and indicate this control number on the Request for Funds form.

#### **1.04.02 Draw Procedures**

1. After the initial request form is approved and endorsed by a supervising officer and the Chief of Police, the Chief of Police shall submit a draw request form to the Clerk-Treasurer. The draw request form shall contain the following information:
  - a. The name of the requesting officer;
  - b. The amount of the expenditure; and
  - c. The control number.
2. The Clerk-Treasurer shall issue a check or money order made payable to the requesting officer, and deliver the check to the Chief of Police. The Chief of Police shall deliver the check to the requesting officer. The employee shall be the only person authorized to endorse the check.
3. The Clerk-Treasurer shall also issue a receipt to the Chief of Police for the disbursement to the requesting officer.

#### **1.04.03 Procedures Relating to Use and Return of Funds**

1. Funds advanced to a requesting officer shall only be held outstanding for up to 48 hours. If it becomes apparent at any point within the 48-hour period that the expenditure will not materialize, the funds must be returned to the Chief of Police. The Chief of Police will then return the funds to the Clerk-Treasurer as soon as possible. An extension of the 48-hour limit may be granted by the requesting officer's supervising officer and the Chief of Police. Such extensions shall be indicated on the initial request form, and if approved, endorsed with both the supervising officer and the Chief of Police's signature and date of approval.

2. Unused checks shall be returned to the Chief of Police, unendorsed, with a memorandum explaining the reason for the return of the unused check. The Chief of Police shall deliver the unused check to the Clerk-Treasurer.
3. Following the related investigative police action, an officer who receives funds from the Buy Money Fund shall return the funds to the requesting officer's supervisor within 24 hours, or at the beginning of the officer's next shift, with a supplemental report which contains the following information:
  - a. The officer's name;
  - b. The control number;
  - c. Date the supplemental report was prepared;
  - d. Date of each expenditure;
  - e. Amount of each expenditure;
  - f. Description of each expenditure;
  - g. Amount of funds held in evidence;
  - h. Date of return of funds; and
  - i. Case reference number.
4. The supervising officer shall review the supplemental report for accuracy and completeness, and sign and date the supplemental report. The supervising officer shall then present the funds and the supplemental report to the Chief of Police, who shall also sign and date the supplemental report upon approval.
5. The Chief of Police shall prepare a return form, which contains the following information:
  - a. The check number;
  - b. The control number;
  - c. The amount of the check;
  - d. The name of the payee;
  - e. The amount of the expenditure, in the event funds are not returned in full, either due to loss of funds during an official police investigation;
  - f. The amount of funds held in evidence in the event funds are held in evidence subject to return upon the conclusion of criminal investigation and prosecution; and
  - g. The amount of the returned funds.
6. The Chief of Police shall present to the Clerk-Treasurer the form and the returned funds, if any.
7. In the event funds are held in evidence, upon conclusion of criminal investigation and prosecution, the Chief of Police shall submit a supplemental return form and the funds to the Clerk-Treasurer.
8. The Clerk-Treasurer shall deposit returned funds in the Buy Money Fund.

9. The Clerk-Treasurer shall adhere to all petty cash fund procedures as authorized by Ind. Code 36-1-8-3.

#### **1.04.04 Accounting and Documentation**

1. The Chief of Police shall keep a written ledger and recording the following information for each disbursement:
  - a. The date the check is written;
  - b. The check number;
  - c. The control number;
  - d. The amount of the check; and
  - e. The name of the payee (i.e. the requesting officer).
2. The Chief of Police shall maintain the written ledger and copies of all request forms, receipts, memorandums of explanation submitted for unused checks, supplemental reports, return forms, and supplemental return forms.
3. The Chief of Police, or the Chief of Police's designee, shall prepare a monthly reconciliation of the funds disbursed and refunded to the Buy Money Fund, and submit the reconciliation report to the Clerk-Treasurer.
4. The Clerk-Treasurer shall prepare an annual report to the Town Council reporting the reconciliation of the Buy Money Fund.

#### **1.05 General Controls**

1. Money drawn from the Buy Money Fund shall not be spent for any purpose other than that for which it was requested unless granted by prior written approval from the requesting officer's supervisor and the Chief of Police.
2. Employees who violate the provisions of this policy are subject to discipline, including but not limited to termination.

