

**ECONOMIC DEVELOPMENT INCOME TAX
CAPITAL IMPROVEMENT PLAN OF DELAWARE COUNTY
JULY 1, 2025 THROUGH JUNE 30, 2028**

INTRODUCTION:

This Plan is intended for adoption by the Board of Commissioners of Delaware County in conformance with Ind. Code § 6-3.5-7-1 *et seq.* It is intended to create the Commissioners' three-year plan from July 1, 2025 through June 30, 2028. This Plan will cover only the projects for which distributions have been certified. This Plan should not be considered as final approval for expenditures on any of these specific projects. The timing of performance of each project and final approval of release of funds must be obtained by specific application to the Delaware County Board of Commissioners.

BOND ISSUES:

Under existing bond issues, EDIT revenues are committed at the annual amount of approximately \$3,682,252.00, payable in June and December of each year. There are two financing obligations that are pledged from the EDIT funds. One is for a varied purpose bond issued in 2014 and the other for the BOT obligation for the Delaware County Justice Center. The obligation amounts are specified in Project 1.

PROJECTS:

Project 1 -	2014 Bond Issue	12/01/2025	\$196,187.50
		06/01/2026	\$198,183.75
		12/01/2026	\$195,068.75
		06/01/2027	\$196,953.75
		12/01/2027	\$193,727.50
		06/01/2028	\$195,501.25
	BOT Obligation-Del. Cty. Justice Center	12/15/2025	\$1,644,500.00
		06/15/2026	\$1,644,500.00
		12/15/2026	\$1,644,500.00
		06/15/2027	\$1,645,500.00
		12/15/2027	\$1,645,500.00
		06/15/2028	\$1,647,500.00
	Bank Service Fees	2025	\$ 1,000.00
		2026	\$ 1,000.00
		2027	\$ 1,000.00
		2028	\$ 1,000.00

Description of Project: The first project concerns the payment of obligations for a bond incurred in 2014 and is completed in 2033. This bond was incurred over the course of time for bonds and projects prior to July 1, 2022. The item listed in this project is a financing for the Delaware County Justice Center that was incurred in 2019 and has a termination date of 2038. The various banks that process the loan/bond payments and maintain the account have additional fees which are part of the entire obligation.

Project 2-IRACS	2025	\$25,000.00
	2026	\$75,000.00
	2027	\$75,000.00
	2028	\$75,000.00

Description of Project: This project is for assistance with a multi-county substance abuse and criminal justice intervention program.

Project 3 -Assistance to the various Towns in Delaware County	2025	\$0.00
	2026	\$300,000.00
	2027	\$300,000.00
	2028	\$300,000.00

Description of Project: The County receives the EDIT distribution from the various towns in the County as part of the 2014 and Justice Center Financing obligations. The Commissioners have determined that the 6 incorporated towns in the County should receive some distribution of the EDIT revenues from the County. This project anticipates a \$50,000 annual payment to each of the incorporated towns in the County.

Project 4 - Economic Development:	2025	\$ 65,000.00
	2026	\$130,000.00
	2027	\$130,000.00
	2028	\$130,000.00

Description of Project: Economic incentive funds for economic development projects and expenses for economic development professionals related thereto.

Project 5 - AMERESCO	2025	\$145,533.90
	2026	\$299,123.13
	2027	\$309,709.27
	2028	\$155,330.00

Description of Project: This project is lease/purchase of equipment that was installed at various county buildings as part of an energy efficiency program. This lease/purchase expires on October 1, 2030.

Project 6 - Animal Control	2025	\$ 75,000.00
	2026	\$ 75,000.00
	2027	\$ 75,000.00
	2028	\$ 75,000.00

Description of Project: The County entered into an Interlocal Agreement with the City of Muncie to have the City of Muncie Animal Shelter provide animal control services to residents in the County. This amount reflects the County's obligation under the interlocal agreement.

Project 7 - Professional Fees	2025	\$20,000.00
	2026	\$20,000.00
	2027	\$20,000.00
	2028	\$20,000.00

Project Description: Professional fees related to the creation, amendment and maintenance of the EDIT plan on an annual basis.

Project 8 - Abandoned Properties and Zoning Issues	2025	\$50,000.00
	2026	\$ 50,000.00
	2027	\$ 50,000.00
	2028	\$ 50,000.00

Project Description: This project provides assistance to the Delaware County Building Commissioner to identify and assist with the demolition of abandoned, unsafe or other properties as well as helping with zoning issues created with these identified structures. Some costs may be placed as a lien on the real estate after the demolition work is completed.

Project 9 - Health and Wellness	2025	\$330,000.00
	2026	\$280,000.00
	2027	\$30,000.00
	2028	\$ 0.00

Project Description: This project is to provide health and education as to wellness for county employees.

Project 10- Delaware County Fairgrounds	2025	\$42,500.00
	2026	\$50,000.00
	2027	\$50,000.00
	2028	\$50,000.00

Description of Project: This project is to provide assistance with specific projects designated by the Commissioners for the Fairgrounds. These funds are intended to be used for these specific projects only. The projects identified by the Commissioners are as follows: electrical work for the sheep barn; new roof and roof beam in the red barn on east side of the fairgrounds, near Minnetrista; broad visioning planning session for future uses of the fairgrounds and facilities.

Project 11 - IT Software Maintenance and Equipment:	2025	\$150,000.00
	2026	\$ 75,000.00
	2027	\$ 75,000.00
	2028	\$ 75,000.00

Description of Project: This project is designed to assist the County on the purchase and maintenance of software and hardware utilized by the County Information Technology Department.

Project 12 - Capital Investment and Maintenance	2025	\$550,000.00
	2026	\$400,000.00
	2027	\$400,000.00
	2028	\$400,000.00

Description of Project: Delaware County owns a substantial amount of capital items including roads, bridges, buildings, vehicles, capital equipment and other assorted infrastructure. The cost to build, maintain, repair or renovate is significant. The County's investment in all of its capital items needs to be protected and maintained for the continued use by the employees and general public. These capital items are essential in delivering the services that Delaware County is obligated to provide to the citizens of this county and east central Indiana.

Project 13 - ADA and Title VI Compliance and Review	2025	\$100,000.00
	2026	\$ 20,000.00
	2027	\$ 20,000.00
	2028	\$100,000.00

Description of Project: This project is to assist the County with its obligations under the Americans with Disabilities Act as well as Title VI of the Civil Rights Act of 1968 for continued funding from the federal government. The law requires a review of the Title VI plan annually and the ADA Compliance Plan every 3 years.

Project 14 -Bridge #112 CR 600W at Williams Creek	2025	\$150,000.00
	2026	\$0.00
	2027	\$0.00
	2028	\$0.00

Description of Project: This project is to assist with the engineering and design work for the repair and/or replacement of the bridge located on CR 600W over Williams Creek.

Project 15-County Engineer Salary Assistance	2025	\$40,000.00
	2026	\$40,000.00
	2027	\$40,000.00
	2028	\$40,000.00

Description of Project: This project is designed to contribute to the salary of a professional engineer that the County would hire for the highway department projects and other county matters. Since part of the salary would be paid out of EDIT funds the County Engineer could also assist with non-highway department issues.

Project 16 - Cardinal Greenway	2025	\$0.00
	2026	\$25,000.00
	2027	\$0.00
	2028	\$0.00

Description of Project: This project is to assist the Cardinal Greenway with a study to be commenced concerning the potential completion of the trail and fill in the "gap" that exists between Muncie and

Marion. This will allow the Greenway to use the funds for obtaining a study of the conditions to possibly obtaining property, maintenance or constructing trails in Delaware County.

Project 17-Youth Opportunity Center contract increase	2025	\$ 80,000.00
	2026	\$100,000.00
	2027	\$130,000.00
	2028	\$130,000.00

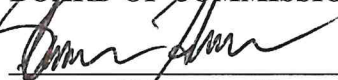
Description of Project: The Youth Opportunity Center (YOC) provides services to Delaware County with regard to juvenile issues in the criminal justice or children in need of services. The Youth Opportunity Center leases and operates the County's Juvenile Detention facility on West Kilgore Ave. The contract entered into between the parties has been in place for many years. A contract increase is agreed by the Commissioners because there have been no increases in the cost to the County for the YOC services since 2014.

SEVENTY-FIVE PERCENT (75%) TEST:

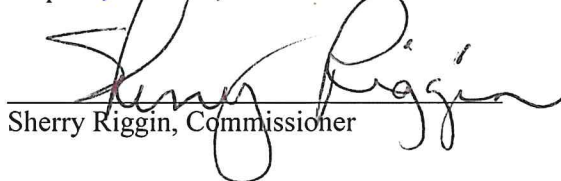
In accordance with Ind. Code § 6-3.5-7-15, this Plan incorporates projects, the costs of which when taking into consideration funds already pledged for repayment of obligations from prior Projects, are at least seventy-five (75%) of the certified distribution the County expects to receive during the term of the Plan.

THIS ECONOMIC DEVELOPMENT INCOME TAX CAPITAL IMPROVEMENT PLAN OF DELAWARE COUNTY, INDIANA FOR JULY 1, 2025 THROUGH JUNE 30, 2028 IS HEREBY ADOPTED ON THIS, THE _____ DAY OF JULY 2025.

DELAWARE COUNTY, INDIANA
BOARD OF COMMISSIONERS


Shannon Henry, President


Stephen D. Brand, Commissioner


Sherry Riggan, Commissioner

ATTEST:

Edward Carroll, Auditor
Delaware County, Indiana