



City of Butler, Indiana

215 South Broadway
Butler, IN 46721

Phone: 260-868-5200

www.butler.in.us

Board of Works Members: Bob Haywood, Justin Smith, Mike Hartman. All appointed by Mayor Hartman

.....

FOR LIVESTREAM GO TO: <https://www.youtube.com/@CityofButlerIN>

**BOARD OF WORKS & PUBLIC SAFETY AGENDA
MEETING ON FEBRUARY 2, 2026
6:30 PM**

1. Call Meeting to Order
2. Minutes of previous meeting – January 19th
3. Public Questions or Comments Pertaining to Agenda Items Only
4. Payments & Vouchers
 - a. Payroll Claim Register for Pay Period 1/12 to 1/25 in the amount of \$46,252.41
 - b. Weicht Payroll in the amount of \$130.90
 - c. January Elected pay in the amount of \$4,577.96
 - d. Vouchers for the Period 1/16 to 1/30 in the amount of \$272,849.97
5. Adjustment Requests
 - a. 2026-02, 317 Elm. Leak at meter. Credit account \$121.83
 - b. 2026-03, Annual write-offs. *\$4,438.05*
6. Department Reports
 - a. Planning
 - b. Police
 - c. Fire
 - d. Code Enforcement
 - e. Streets
 - i. 2026 CCMG Street Bid Results
 - f. Parks
 - g. Information Technology
 - h. Water
 - i. Wastewater
7. City Attorney
8. Clerk-Treasurer
 - a. Baker Tilly Engagement Letter Agreement
 - i. Arbitrage Reporting, cost is unknown
 - ii. Financial Planning & Continuing Disclosures, \$39,600



City of Butler, Indiana
215 South Broadway
Butler, IN 46721

Phone: 260-868-5200
www.butler.in.us

Board of Works Members: Bob Haywood, Justin Smith, Mike Hartman. All appointed by Mayor Hartman

.....

FOR LIVESTREAM GO TO: <https://www.youtube.com/@CityofButlerIN>

- 9. Board of Works Members
- 10. Mayor
 - a. DeKalb Humane Society Agreement
- 11. Audience and/or Public Comments
- 12. Adjourn



January 19, 2026
Board of Works

Present:

Mike Hartman, Mayor
Bob Haywood, Board of Works
Justin Smith, Board of Works
Angela Eck, Clerk-Treasurer
Gavyn Aden, Wastewater Superintendent
Andy Cintron, Water Superintendent
Braxton Minkey, IT Specialist
Stuart Mutzfeld, Code Enforcement
Andrew Provines, City Planner
Donald Stuckey, City Attorney
Matt Traster, Police Chief

Absent:

Ron Mausteller, Fire Chief
Kris Tadsen, Street Superintendent

This meeting is being Livestreamed and can be found at www.youtube.com@CityofButlerIN.
These meetings will be available for viewing for at least 90 days past the date of the recording.

Mayor Hartman opened the regular session of the Board of Works at 6:30 pm at 215 South Broadway.

The minutes from the January 5th meeting were presented. Mr. Smith made a motion to approve the minutes and Mr. Haywood seconded the motion. The motion passed with all in favor.

Mayor Hartman asked for comments or questions from audience pertaining to the agenda items.
None

Bid Opening for the 2025-2 CCMG Project

Results are as follows:

API	\$526,381
Brooks Construction	\$646,400
DC Construction	\$575,691
E&B Paving	\$652,966.50
Pulver Asphalt	\$496,902.75
Wayne Asphalt	\$526,611



January 19, 2026
Board of Works

Mr. Haywood made a motion to take the bids under advisement and Mr. Smith seconded the motion. The motion passed with all in favor.

Payments and Vouchers

Pay Period 12/30 to 1/11 in the amount of \$48,787.14

Vouchers for the period 12/31 to 1/15 in the amount of \$306,193.45

Mr. Smith made a motion to approve the claims and vouchers as presented and Mr. Haywood seconded the motion. The motion passed with all in favor.

Utility Billing Adjustment Requests:

2026-01, 326 Depot. Clerical Error. Credit account \$14.02 for overbilling of storm water.

Mr. Smith made a motion to approve the adjustment and Mr. Haywood seconded the motion. The motion passed with all in favor.

Information Technology

It Specialist Braxton Minkey requested permission to purchase telephone equipment for the elevator at a cost of \$329.99. This is a one-time purchase. Mr. Smith made a motion to approve up to \$400 for the equipment and Mr. Haywood seconded the motion. The motion passed with all in favor.

Wastewater

Wastewater Superintendent Gavyn Aden presented a proposal from Commonwealth Engineering for EPA Pre-Treatment Assistance at a cost of \$25,000. There was discussion. Mr. Smith made a motion to approve the proposal at a cost not to exceed \$25,000 and stated that if Commonwealth approaches going over the \$25,000 by 10% or more, they will need additional Board of Works approval. Mr. Haywood seconded the motion. The motion passed with all in favor.

Mr. Aden also reported that an emergency repair is needed at the Meadowmere Lift Station at a cost of \$4,000.62. He has already approved the purchase with Evapar. Mr. Smith made a motion to approve the emergency purchase and Mr. Haywood seconded the motion. The motion passed with all in favor.

Clerk-Treasurer

Clerk-Treasurer Eck presented a proposal from Baker Tilly for the annual SDI Rate Study. The City's agreement with SDI requires this annual rate study. The estimated cost of the study is \$4900. Mr. Haywood made a motion to approve the proposal from Baker Tilly at a cost not to exceed \$4,900 and Mr. Smith seconded the motion. The motion passed with all in favor.

Clerk-Treasurer Eck presented information on the new water line that was just installed at the Fire Station. The monthly minimum charge for that size of line is over \$800 per month. The Fire Department will not be able to afford that large minimum charge and will never use that amount of water in a month. The larger line was installed to help with water pressure when they are filling equipment. She will be presenting a proposed ordinance change to the Council to reduce the minimum charge to the Fire Department only to that of a 1-inch line.



January 19, 2026
Board of Works

Clerk-Treasurer Eck requested permission to pay Donohue \$335 for the As-Build Storm Water Project on South Broadway. This payment will be made out of the 2022 Storm Water Bond Issue. Mr. Smith made a motion to approve the payment and Mr. Haywood seconded the motion. The motion passed with all in favor.

Mayor

Mayor Hartman asked the Board if they had looked over the proposed DeKalb Humane Shelter contract. The Board needs to decide if they want to change the contract to \$1000 per year plus \$150 per animal from Butler. The original contract was \$2200 per year. There was discussion. The Board agreed that they would like to stay with the original contract of \$2200 per year.

Mr. Haywood made a motion to adjourn at 6:57 pm and Mr. Smith seconded the motion. The motion passed with all in favor.

Mayor

Board of Works

Angela M. Eck

Clerk-Treasurer

Board of Works

City of Butler

Payroll Claim Register

From: 1/12/2026 To: 1/25/2026

Claim Number	Gross Pay	Check Number	Amount of Claim
23538	\$2,851.00	Direct Deposit	\$2,090.62
23539	\$2,174.54	Direct Deposit	\$1,441.25
23540	\$1,679.00	Direct Deposit	\$1,323.46
23541	\$591.87	Direct Deposit	\$387.03
23542	\$2,765.63	Direct Deposit	\$2,263.30
23543	\$898.56	Direct Deposit	\$752.01
23544	\$725.20	Direct Deposit	\$498.05
23545	\$543.90	Direct Deposit	\$474.65
23546	\$1,254.33	Direct Deposit	\$1,016.97
23547	\$2,347.30	Direct Deposit	\$1,756.43
23548	\$2,609.08	Direct Deposit	\$1,864.48
23549	\$483.75	Direct Deposit	\$405.26
23550	\$2,525.21	Direct Deposit	\$2,102.64
23551	\$1,440.00	Direct Deposit	\$1,081.21
23552	\$2,538.45	Direct Deposit	\$2,009.53
23553	\$278.10	Direct Deposit	\$242.71
23554	\$1,854.20	Direct Deposit	\$1,474.06
23555	\$3,027.57	Direct Deposit	\$2,473.01
23556	\$390.00	Direct Deposit	\$340.35
23557	\$1,908.60	Direct Deposit	\$1,400.44
23558	\$1,747.20	Direct Deposit	\$1,247.68
23559	\$2,585.02	Direct Deposit	\$2,133.84
23560	\$2,306.74	Direct Deposit	\$1,960.94
23561	\$2,956.24	Direct Deposit	\$2,495.02
23562	\$2,221.10	Direct Deposit	\$1,894.68
23563	\$239.48	Direct Deposit	\$209.00
23564	\$3,115.62	Direct Deposit	\$2,454.47
23565	\$362.60	Direct Deposit	\$288.39
23566	\$2,412.62	Direct Deposit	\$1,857.36
23567	\$821.31	Direct Deposit	\$719.74
23568	\$2,059.32	Direct Deposit	\$1,544.53
23569	\$2,671.88	Direct Deposit	\$1,985.41
23570	\$2,678.08	Direct Deposit	\$2,063.89
	<u>\$59,063.50</u>		<u>\$46,252.41</u>

I hereby certify that each of the above listed vouchers and the invoices, or bills attached thereto, are true and correct and I have audited same in accordance with IC 5-11-10-6.

Jan. 26, 2026

Angela M. Elk
Fiscal Officer

Allowance of Vouchers

(IC 5-11-10-2 permits the governing body to sign the Accounts Payable Voucher Register in Lieu of signing each claim the governing body is allowing).

We have examined the claims listed on the foregoing Register of Claims, consisting of (1) pages, and except for claims not allowed as shown on the Register, such claims are hereby allowed in the total amount of \$46,252.41
Dated 2/2/2026

Signed

Signed

Weight

City of Butler Payroll Claim Register

From: 1/25/2026 To: 1/25/2026

Claim Number	Gross Pay	Check Number	Amount of Claim
23571	\$150.00	0000029733	\$130.90
	\$150.00		\$130.90

I hereby certify that each of the above listed vouchers and the invoices, or bills attached thereto, are true and correct and I have audited same in accordance with IC 5-11-10-6.

Jan. 27, 2026

Angela M. Eck
Fiscal Officer

Allowance of Vouchers

(IC 5-11-10-2 permits the governing body to sign the Accounts Payable Voucher Register in Lieu of signing each claim the governing body is allowing).

We have examined the claims listed on the foregoing Register of Claims, consisting of (1) pages, and except for claims not allowed as shown on the Register, such claims are hereby allowed in the total amount of \$130.90
Dated 2/2/2026

Signed

Signed

Signed

Board Members

January
Elected

City of Butler Payroll Claim Register

From: 1/1/2026 To: 1/31/2026

Claim Number	Gross Pay	Check Number	Amount of Claim
23572	\$2,426.67	Direct Deposit	\$2,189.34
23573	\$230.00	Direct Deposit	\$205.63
23574	\$458.33	Direct Deposit	\$399.98
23575	\$458.33	Direct Deposit	\$399.98
23576	\$458.33	Direct Deposit	\$399.98
23577	\$230.00	Direct Deposit	\$200.72
23578	\$458.33	Direct Deposit	\$407.35
23579	\$458.33	Direct Deposit	\$374.98
	<u>\$5,178.32</u>		<u>\$4,577.96</u>

I hereby certify that each of the above listed vouchers and the invoices, or bills attached thereto, are true and correct and I have audited same in accordance with IC 5-11-10-6.

Jan. 28, 2026

Angela M. Eck
Fiscal Officer

Allowance of Vouchers

(IC 5-11-10-2 permits the governing body to sign the Accounts Payable Voucher Register in Lieu of signing each claim the governing body is allowing).

We have examined the claims listed on the foregoing Register of Claims, consisting of (1) pages, and except for claims not allowed as shown on the Register, such claims are hereby allowed in the total amount of \$4,577.96
Dated 2/2/2026

Signed

Signed

Signed

Board Members

Jan. 16 to
Jan. 30, 2026

City of Butler Claims Register - Voucher

Batches: 35209 to 35322

Invoice Date	Pay To Name	Invoice Number	Invoice Line Description	Check Date	Check Number	Amount
1101.11.41300						
01/26/2026	Public Employees' Retirement Fund	2026-1-28	employee benefits	01/26/2026	0002026017	\$223.92
01/28/2026	FWT & FICA taxes	Inv_36692	Matching for Medicare	01/26/2026	0002026015	\$116.98
Total 1101.11.41300:						\$340.90
1101.11.41402						
01/16/2026	PHP Level Solutions	Jan	Jan premiums	01/16/2026	0002026011	\$1,548.05
01/16/2026	PHP Level Solutions	Feb	Feb premiums	01/16/2026	0002026011	\$1,487.74
01/21/2026	Principal Life Insurance Co	2026-1-21	Feb premiums	01/21/2026	0000029724	\$117.85
Total 1101.11.41402:						\$3,153.64
1101.11.43104						
01/13/2026	AIM	125482	webinar	01/20/2026	0000000753	\$25.00
Total 1101.11.43104:						\$25.00
1101.11.43201						
01/13/2026	Verizon Financial Services LLC	6132407724	iPads	01/20/2026	0000000790	\$30.47
Total 1101.11.43201:						\$30.47
1101.11.43901						
01/22/2026	Lake City Bank	2026-1-22	meetings	01/27/2026	0000029731	\$16.48
01/27/2026	Lake City Bank	2026-1-27	12/10/25-1/9/26 credit card	01/27/2026	0000029731	\$137.34
Total 1101.11.43901:						\$153.82
Total Mayor:						\$3,703.83
1101.12.41300						
01/26/2026	Public Employees' Retirement Fund	2026-1-28	employee benefits	01/26/2026	0002026017	\$132.36
01/28/2026	FWT & FICA taxes	Inv_36692	Matching for FICA	01/26/2026	0002026015	\$92.60
Total 1101.12.41300:						\$224.96
1101.12.41402						
01/21/2026	Principal Life Insurance Co	2026-1-21	Feb premiums	01/21/2026	0000029724	\$92.72
Total 1101.12.41402:						\$92.72
1101.12.42100						
01/14/2026	Business Impressions Inc	AR44866	copier lease	01/20/2026	0000000759	\$32.64

1/30/2026 11:33 AM

Page 1 of 19

V.3.4

Claims Register - Voucher

Invoice Date	Pay To Name	Invoice Number	Invoice Line Description	Check Date	Check Number	Amount
01/27/2026	Lake City Bank	2026-1-27	12/10/25-1/9/26 credit card	01/27/2026	0000029731	\$104.99
Total 1101.12.42100:						\$137.63
1101.12.43900						
01/13/2026	AIM	124194	2026 Aim dues	01/20/2026	0000000753	\$2,525.00
Total 1101.12.43900:						\$2,525.00
Total Clerk-Treasurer:						\$2,980.31
1101.13.41300						
01/26/2026	Public Employees' Retirement Fund	2026-1-28	employee benefits	01/26/2026	0002026017	\$248.10
01/28/2026	FWT & FICA taxes	Inv_36692	Matching for Medicare	01/26/2026	0002026015	\$195.41
01/30/2026	FWT & FICA taxes	Inv_36746	Matching for FICA	01/28/2026	0002026019	\$185.64
Total 1101.13.41300:						\$629.15
1101.13.41400						
01/16/2026	PHP Level Solutions	Jan	Jan premiums	01/16/2026	0002026011	\$737.16
01/16/2026	PHP Level Solutions	Feb	Feb premiums	01/16/2026	0002026011	\$708.44
01/21/2026	Principal Life Insurance Co	2026-1-21	Feb premiums	01/21/2026	0000029724	\$106.39
Total 1101.13.41400:						\$1,551.99
Total Court:						\$2,181.14
1101.14.41300						
01/30/2026	FWT & FICA taxes	Inv_36746	Matching for FICA	01/28/2026	0002026019	\$175.35
Total 1101.14.41300:						\$175.35
1101.14.43201						
01/13/2026	Verizon Financial Services LLC	6132407724	iPads	01/20/2026	0000000790	\$182.92
Total 1101.14.43201:						\$182.92
Total Common Council:						\$358.27
1101.15.43100						
01/13/2026	Donald J. Stuckey, Attorney At Law	226-1-13	monthly retainer	01/20/2026	0000000765	\$1,729.41
Total 1101.15.43100:						\$1,729.41
1101.15.43101						
01/14/2026	Donald J. Stuckey, Attorney At Law	General	litigation	01/20/2026	0000000765	\$349.50
Total 1101.15.43101:						\$349.50
Total Attorney:						\$2,078.91
1101.16.41300						
01/30/2026	FWT & FICA taxes	Inv_36746	Matching for Medicare	01/28/2026	0002026019	\$11.76

Claims Register - Voucher

Invoice Date	Pay To Name	Invoice Number	Invoice Line Description	Check Date	Check Number	Amount
Total 1101.16.41300:						\$11.76
1101.16.43501						
01/14/2026	Indiana Michigan Power	2026-1-14	utilities	01/14/2026	0002026010	\$2,083.87
Total 1101.16.43501:						\$2,083.87
1101.16.43502						
01/28/2026	Department of Water & Sanitation (payment 2026-1-28		utilities	01/29/2026	0000029741	\$10,631.40
Total 1101.16.43502:						\$10,631.40
1101.16.43504						
01/28/2026	Department of Water & Sanitation (payment 4th qtr storm	2025 4th qtr storm		01/29/2026	0000029741	\$90.00
Total 1101.16.43504:						\$90.00
1101.16.43507						
01/28/2026	Department of Water & Sanitation (payment 4th qtr storm	2025 4th qtr storm		01/29/2026	0000029741	\$1,560.00
Total 1101.16.43507:						\$1,560.00
Total Central Services:						\$14,377.03
1101.17.41300						
01/26/2026	1977 Police & Fire Fund	2026-1-28	employee benefits	01/26/2026	0002026013	\$5,613.58
01/26/2026	Public Employees' Retirement Fund	2026-1-28	employee benefits	01/26/2026	0002026017	\$204.48
01/28/2026	FWT & FICA taxes	Inv_36692	Matching for Medicare	01/26/2026	0002026015	\$372.12
Total 1101.17.41300:						\$6,190.18
1101.17.41400						
01/16/2026	PHP Level Solutions	Jan	Jan premiums	01/16/2026	0002026011	\$11,752.92
01/16/2026	PHP Level Solutions	Feb	Feb premiums	01/16/2026	0002026011	\$11,294.86
01/21/2026	Principal Life Insurance Co	2026-1-21	Feb premiums	01/21/2026	0000029724	\$1,085.01
Total 1101.17.41400:						\$24,132.79
1101.17.42100						
01/27/2026	Lake City Bank	2026-1-27	12/10/25-1/9/26 credit card	01/27/2026	0000029731	\$38.84
01/28/2026	Butler Postmaster	2026-1-28	forever stamps police	01/29/2026	0000029738	\$78.00
Total 1101.17.42100:						\$116.84
1101.17.42200						
01/13/2026	Erwin Auto Inc.	1497	replace muffler	01/20/2026	0000000767	\$360.00
01/13/2026	H & W Automotive Parts	2026-1-13	battery #19	01/20/2026	0000000772	\$169.68
01/13/2026	Sebert Oil Company	2026-1-13	Dec fuel charges	01/20/2026	0000000785	\$383.18
01/27/2026	Lake City Bank	2026-1-27	12/10/25-1/9/26 credit card	01/27/2026	0000029731	\$568.07
Total 1101.17.42200:						\$1,480.93

Claims Register - Voucher

Invoice Date	Pay To Name	Invoice Number	Invoice Line Description	Check Date	Check Number	Amount
1101.17.42300						
01/13/2026	Butler HHC LLC	2026-1-13	December maintenance supplies	01/20/2026	0000000760	\$40.94
01/15/2026	Fire Protection Inc.	1125156-01	recharge extinguishers	01/20/2026	0000000771	\$68.75
01/22/2026	Lake City Bank	2026-1-22	weapons	01/27/2026	0000029731	\$14.00
01/28/2026	Northeast Mechanical Services	9278998	furnace repairs at PD	02/03/2026	0000000801	\$401.75
Total 1101.17.42300:						\$525.44
1101.17.43201						
01/13/2026	Verizon Financial Services LLC	6132407724	iPads	01/20/2026	0000000790	\$117.83
01/21/2026	SURF Internet	2026-1-21	Internet	01/21/2026	0000029725	\$103.33
01/29/2026	Frontier	2026-1-29	phone & fax	01/29/2026	0000029742	\$116.73
Total 1101.17.43201:						\$337.89
1101.17.43503						
01/28/2026	Department of Water & Sanitation (payment	2026-1-28	utilities	01/29/2026	0000029741	\$70.87
Total 1101.17.43503:						\$70.87
Total Police:						\$32,854.94
1101.18.41300						
01/26/2026	Public Employees' Retirement Fund	2026-1-28	employee benefits	01/26/2026	0002026017	\$120.70
01/28/2026	FWT & FICA taxes	Inv_36692	Matching for Medicare	01/26/2026	0002026015	\$64.73
Total 1101.18.41300:						\$185.43
1101.18.41400						
01/16/2026	PHP Level Solutions	Jan	Jan premiums	01/16/2026	0002026011	\$368.58
01/16/2026	PHP Level Solutions	Feb	Feb premiums	01/16/2026	0002026011	\$354.22
01/21/2026	Principal Life Insurance Co	2026-1-21	Feb premiums	01/21/2026	0000029724	\$35.83
Total 1101.18.41400:						\$758.63
1101.18.42100						
01/13/2026	Verizon Financial Services LLC	6132407724	iPads	01/20/2026	0000000790	\$50.80
Total 1101.18.42100:						\$50.80
1101.18.43203						
01/28/2026	Advanced IT LLC	1344	Jan service	02/03/2026	0000000792	\$2,440.00
Total 1101.18.43203:						\$2,440.00
1101.18.44500						
01/13/2026	Advanced IT LLC	1340	firewalls and routers	01/20/2026	0000000752	\$12,110.60
01/27/2026	Lake City Bank	2026-1-27	12/10/25-1/9/26 credit card	01/27/2026	0000029731	\$213.21
01/28/2026	Advanced IT LLC	1355	firewalls and routers	02/03/2026	0000000792	\$2,889.40
01/28/2026	Advanced IT LLC	1355	wireless access points	02/03/2026	0000000792	\$275.80

Claims Register - Voucher

Invoice Date	Pay To Name	Invoice Number	Invoice Line Description	Check Date	Check Number	Amount
Total 1101.18.44500:						\$15,489.01
1101.18.44900						
01/13/2026	Allstar Technologies	108080	365 software	01/20/2026	0000000755	\$299.80
01/13/2026	SADA Systems	305617	Google license	01/20/2026	0000000783	\$93.60
Total 1101.18.44900:						\$393.40
Total GIS/IT:						\$19,317.27
1101.22.43100						
01/14/2026	Donald J. Stuckey, Attorney At Law	Unsafe building 212	unsafe building minutes	01/20/2026	0000000765	\$122.50
Total 1101.22.43100:						\$122.50
Total Building Department:						\$122.50
1101.25.43300						
01/28/2026	Column Software PBC	PYTV7YWW-0002	legal notice	01/29/2026	0000029739	\$23.00
Total 1101.25.43300:						\$23.00
Total Plan Commission:						\$23.00
1101.26.41300						
01/28/2026	FWT & FICA taxes	Inv_36692	Matching for Medicare	01/26/2026	0002026015	\$45.28
Total 1101.26.41300:						\$45.28
1101.26.43200						
01/13/2026	Verizon Financial Services LLC	6132407724	iPads	01/20/2026	0000000790	\$30.47
Total 1101.26.43200:						\$30.47
Total Code Enforcement:						\$75.75
1101.49.42300						
01/13/2026	Buller HHC LLC	2026-1-13	bulb	01/20/2026	0000000760	\$9.98
01/27/2026	Lake City Bank	2026-1-27	12/10/25-1/9/26 credit card	01/27/2026	0000029731	\$214.97
01/28/2026	Northeast Mechanical Services	9279256	furnace repairs at TB	02/03/2026	0000000801	\$1,184.60
Total 1101.49.42300:						\$1,409.55
1101.49.43000						
01/13/2026	Executive Elevator Company	71636	2026 Quarterly maintenance Jan-March	01/20/2026	0000000769	\$425.00
Total 1101.49.43000:						\$425.00
1101.49.43101						
01/14/2026	Real Clean Inc	266867	TB window cleaning	01/20/2026	0000000780	\$90.00
Total 1101.49.43101:						\$90.00

Claims Register - Voucher

Invoice Date	Pay To Name	Invoice Number	Invoice Line Description	Check Date	Check Number	Amount
1101.49.43200						
01/13/2026	Verizon Financial Services LLC	6132407724	iPads	01/20/2026	0000000790	\$30.47
Total 1101.49.43200:						\$30.47
1101.49.43503						
01/28/2026	Department of Water & Sanitation (payment 2026-1-28		utilities	01/29/2026	0000029741	\$617.86
Total 1101.49.43503:						\$617.86
1101.49.44300						
01/27/2026	Lake City Bank	2026-1-27	12/10/25-1/9/26 credit card	01/27/2026	0000029731	\$1,300.00
01/28/2026	Priority 1 Life Safety Systems	19792A	4 Notifier smoke detectors	01/29/2026	0000029745	\$1,324.00
Total 1101.49.44300:						\$2,624.00
Total Thompson Block:						\$5,196.88
Total Fund 1101 - General:						\$83,269.83
2201.28.41300						
01/26/2026	Public Employees' Retirement Fund	2026-1-28	employee benefits	01/26/2026	0002026017	\$953.40
01/28/2026	FWT & FICA taxes	Inv_36692	Matching for Medicare	01/26/2026	0002026015	\$496.41
Total 2201.28.41300:						\$1,449.81
2201.28.41400						
01/16/2026	PHP Level Solutions	Jan	Jan premiums	01/16/2026	0002026011	\$3,073.59
01/16/2026	PHP Level Solutions	Feb	Feb premiums	01/16/2026	0002026011	\$2,944.92
01/21/2026	Principal Life Insurance Co	2026-1-21	Feb premiums	01/21/2026	0000029724	\$304.57
Total 2201.28.41400:						\$6,323.08
2201.28.42200						
01/13/2026	H & W Automotive Parts	2026-1-13	maintenance supplies Int'l DT4700	01/20/2026	0000000772	\$376.51
01/13/2026	Sebert Oil Company	2026-1-13	Dec fuel charges	01/20/2026	0000000785	\$1,163.42
01/14/2026	RPM Machinery, LLC	W17305	backhoe repairs to fuel lines	01/20/2026	0000000782	\$1,015.42
01/14/2026	RPM Machinery, LLC	W17263	backhoe repairs to hydraulics	01/20/2026	0000000782	\$2,740.24
01/28/2026	BEC Enterprises LLC	39550	hydro filter for street sweeper	02/03/2026	0000000795	\$106.07
01/28/2026	Truland Equipment LLC	1280123	oil filter for JD tractor	02/03/2026	0000000803	\$21.94
Total 2201.28.42200:						\$5,423.60
2201.28.42300						
01/13/2026	Butler HHC LLC	2026-1-13	December maintenance supplies	01/20/2026	0000000760	\$311.16
01/13/2026	Mold Service Inc.	25-1062	plow repairs for Kubota	01/20/2026	0000000779	\$125.00
01/27/2026	Lake City Bank	2026-1-27	12/10/25-1/9/26 credit card	01/27/2026	0000029731	\$19.44
Total 2201.28.42300:						\$455.60
2201.28.43104						

Claims Register - Voucher

Invoice Date	Pay To Name	Invoice Number	Invoice Line Description	Check Date	Check Number	Amount
01/27/2026	Lake City Bank	2026-1-27	12/10/25-1/9/26 credit card	01/27/2026	0000029731	\$35.00
Total 2201.28.43104:						\$35.00
2201.28.43200						
01/13/2026	Verizon Financial Services LLC	6132407724	iPads	01/20/2026	0000000790	\$30.47
01/21/2026	SURF Internet	2026-1-21	internet	01/21/2026	0000029725	\$51.67
Total 2201.28.43200:						\$82.14
2201.28.43503						
01/28/2026	Department of Water & Sanitation (payment 2026-1-28		utilities	01/29/2026	0000029741	\$413.90
Total 2201.28.43503:						\$413.90
Total Street Department:						\$14,183.13
Total Fund 2201 - Motor Vehicle Highway:						\$14,183.13
2203.28.44300						
01/28/2026	USI Consultants, Inc.	26414	2025-2 CCG engineering and grant application	02/03/2026	0000000805	\$8,060.00
Total 2203.28.44300:						\$8,060.00
Total Street Department:						\$8,060.00
Total Fund 2203 - MVH Restricted:						\$8,060.00
2204.30.41300						
01/16/2026	PHP Level Solutions	Jan	Jan premiums	01/16/2026	0002026011	\$3,048.59
01/16/2026	PHP Level Solutions	Feb	Feb premiums	01/16/2026	0002026011	\$2,944.92
Total 2204.30.41300:						\$5,991.51
2204.30.41400						
01/21/2026	Principal Life Insurance Co	2026-1-21	Feb premiums	01/21/2026	0000029724	\$215.44
Total 2204.30.41400:						\$215.44
2204.30.42300						
01/13/2026	Butler HHC LLC	2026-1-13	Helmsman VOC gloss for picnic tables	01/20/2026	0000000760	\$129.98
Total 2204.30.42300:						\$129.98
2204.30.43100						
01/14/2026	Ditts Port-a-John Rental	48525	rental	01/20/2026	0000000764	\$105.00
Total 2204.30.43100:						\$105.00
2204.30.43200						
01/21/2026	SURF Internet	2026-1-21	internet	01/21/2026	0000029725	\$51.66
Total 2204.30.43200:						\$51.66

Claims Register - Voucher

Invoice Date	Pay To Name	Invoice Number	Invoice Line Description	Check Date	Check Number	Amount
Total Park Department:						\$6,493.59
Total Fund 2204 - Park & Recreation:						\$6,493.59
2208.12.55600						
01/19/2026	City Of Butler	2026 excess levy	2026 Budget Order, transfer of excess levy	01/19/2026	0002026012	\$5,479.00
Total 2208.12.55600:						\$5,479.00
Total Clerk-Treasurer:						\$5,479.00
Total Fund 2208 - Levy Excess:						\$5,479.00
2230.13.42100						
01/14/2026	Applied Innovation	1083219-1	cyan toner cartridge	01/20/2026	0000000757	\$151.73
01/14/2026	Business Impressions Inc	AR44864	copier lease	01/20/2026	0000000759	\$75.57
01/14/2026	Business Impressions Inc	AR44865	copier lease	01/20/2026	0000000759	\$44.83
01/27/2026	Lake City Bank	2026-1-27	12/10/25-1/9/26 credit card	01/27/2026	0000029731	\$5.29
01/28/2026	Butler Postmaster	2026-1-28	forever stamps court	01/29/2026	0000029738	\$156.00
01/29/2026	Courier Printing Co	134321	envelopes & letterhead	02/03/2026	0000000806	\$351.00
Total 2230.13.42100:						\$784.42
Total Court:						\$784.42
Total Fund 2230 - Court Clerk's Record P.:						\$784.42
2240.17.43900						
01/22/2026	Lake City Bank	2026-1-22	Rowe IACP training	01/27/2026	0000029731	\$750.00
Total 2240.17.43900:						\$750.00
2240.17.44400						
01/22/2026	Lake City Bank	2026-1-22	39 mm MSR mount	01/27/2026	0000029731	\$89.99
Total 2240.17.44400:						\$89.99
Total Police:						\$839.99
2240.19.41300						
01/28/2026	FWT & FICA taxes	Inv_36692	Matching for Medicare	01/26/2026	0002026015	\$231.26
01/28/2026	FWT & FICA taxes	Inv_36703	Matching for Medicare	01/27/2026	0002026018	\$11.48
Total 2240.19.41300:						\$242.74
Total Department: 19:						\$242.74
Total Fund 2240 - Public Safety LOIT:						\$1,082.73
2243.19.41300						
11/04/2025	FWT & FICA taxes	Inv_36548	Void Matching for FICA	01/28/2026	0002026019	(\$9.87)
11/04/2025	FWT & FICA taxes	Inv_36548	Void Matching for Medicare	01/28/2026	0002026019	(\$2.31)

Claims Register - Voucher

Invoice Date	Pay To Name	Invoice Number	Invoice Line Description	Check Date	Check Number	Amount
01/26/2026	1977 Police & Fire Fund	2026-1-28	employee benefit	01/26/2026	0002026014	\$801.94
01/26/2026	Public Employees' Retirement Fund	2026-1-28	employee benefits	01/26/2026	0002026017	\$442.50
01/28/2026	FWT & FICA taxes	Inv_36692	Matching for Medicare	01/26/2026	0002026015	\$273.64
Total 2243.19.41300:						\$1,505.90
2243.19.41302						
01/29/2026	Mahlon Schmucker	2026-1-29	clothing reimbursement	01/29/2026	0000029734	\$100.00
01/29/2026	Jason Penland	Penland	clothing reimbursement	01/29/2026	0000029735	\$160.45
Total 2243.19.41302:						\$260.45
2243.19.41400						
01/16/2026	PHP Level Solutions	Jan	Jan premiums	01/16/2026	0002026011	\$1,474.32
01/16/2026	PHP Level Solutions	Feb	Feb premiums	01/16/2026	0002026011	\$1,416.88
01/21/2026	Principal Life Insurance Co	2026-1-21	Feb premiums	01/21/2026	0000029724	\$195.50
Total 2243.19.41400:						\$3,086.70
2243.19.42100						
01/28/2026	Butler Postmaster	2026-1-28	forever stamps fire dept	01/29/2026	0000029738	\$156.00
Total 2243.19.42100:						\$156.00
2243.19.42200						
01/13/2026	1st Response Fleet Service LLC	9076	repair primer pump E33, repair backup alarm Q3	01/20/2026	0000000751	\$437.40
01/13/2026	1st Response Fleet Service LLC	9077	repair primer pump E33, repair backup alarm Q3	01/20/2026	0000000751	\$437.40
01/13/2026	MacQueen	P07241	repair housing on top side of Hurst Ram	01/20/2026	0000000777	\$894.53
01/13/2026	Sebert Oil Company	2026-1-13	Dec fuel charges	01/20/2026	0000000785	\$813.48
01/14/2026	Boeke & Sons , Inc	32023	maintenance R31 Q39	01/20/2026	0000000758	\$393.22
01/14/2026	Boeke & Sons , Inc	32056	maintenance R31 Q39	01/20/2026	0000000758	\$1,688.07
01/22/2026	Lake City Bank	2026-1-22	Zep cleaner	01/27/2026	0000029731	\$192.08
01/28/2026	1st Response Fleet Service LLC	9134	faulty switch #33, electrical repairs #31	02/03/2026	0000000791	\$630.58
01/28/2026	1st Response Fleet Service LLC	9100	faulty switch #33, electrical repairs #31	02/03/2026	0000000791	\$1,069.20
01/28/2026	Boeke & Sons , Inc	32180	annual maintenance E32	02/03/2026	0000000797	\$395.95
01/28/2026	Boeke & Sons , Inc	32142	annual maintenance GR 37 & 38	02/03/2026	0000000797	\$128.46
01/28/2026	Boeke & Sons , Inc	32141	annual maintenance GR 37 & 38	02/03/2026	0000000797	\$134.79
01/28/2026	Boeke & Sons , Inc	32118	annual maintenance Tanker 35	02/03/2026	0000000797	\$586.97
01/28/2026	DeKalb Eastern Schools	11228	DEF fluid	01/29/2026	0000029740	\$15.10
01/28/2026	DeKalb Eastern Schools	11326	DEF fluid	01/29/2026	0000029740	\$7.62
01/28/2026	DeKalb Eastern Schools	11264	align axle T35	01/29/2026	0000029740	\$320.00
01/29/2026	Rossman Enterprises, Inc	PS126-0078	tailpipe hookup	02/03/2026	0000000808	\$392.88
Total 2243.19.42200:						\$8,537.71
2243.19.42300						
01/13/2026	Butler HHC LLC	2026-1-13	supplies & garden hose	01/20/2026	0000000760	\$68.93
01/28/2026	Hoosier Fire Equipment Inc.	125022	suppression HEN nozzle	02/03/2026	0000000799	\$733.05
01/28/2026	MacQueen	P60824	MSA cal gas	02/03/2026	0000000800	\$672.16

Claims Register - Voucher

Invoice Date	Pay To Name	Invoice Number	Invoice Line Description	Check Date	Check Number	Amount
Total 2243.19.42300:						\$1,474.14
2243.19.42301						
01/13/2026	Stryker Sales, LLC	9211132868	replace AED pads & Lifepack	01/20/2026	0000000786	\$358.95
Total 2243.19.42301:						\$358.95
2243.19.43107						
01/13/2026	Allstar Technologies	108080	365 software	01/20/2026	0000000755	\$112.43
01/28/2026	Advanced IT LLC	1344	Jan service	02/03/2026	0000000792	\$915.00
Total 2243.19.43107:						\$1,027.43
2243.19.43201						
01/13/2026	Verizon Financial Services LLC	6132407724	iPads	01/20/2026	0000000790	\$83.93
01/21/2026	SURF Internet	2026-1-21	internet	01/21/2026	0000029725	\$103.33
Total 2243.19.43201:						\$187.26
2243.19.43503						
01/28/2026	Department of Water & Sanitation (payment 2026-1-28		utilities	01/29/2026	0000029741	\$539.86
01/28/2026	Department of Water & Sanitation (payment 4th qtr storm		2025 4th qtr storm	01/29/2026	0000029741	\$390.00
Total 2243.19.43503:						\$929.86
2243.19.43901						
01/27/2026	Lake City Bank	2026-1-27	12/10/25-1/9/26 credit card	01/27/2026	0000029731	\$142.85
01/28/2026	Bratsman's Inc.	m34967	retirement gift Eck	01/29/2026	0000029737	\$29.99
Total 2243.19.43901:						\$172.84
Total Department: 19:						\$17,697.24
Total Fund 2243 - Fire Territory Operating:						\$17,697.24
2301.17.43900						
01/27/2026	Lake City Bank	2026-1-27	12/10/25-1/9/26 credit card	01/27/2026	0000029731	\$267.56
Total 2301.17.43900:						\$267.56
Total Police:						\$267.56
Total Fund 2301 - Police Donation:						\$267.56
4406.27.43100						
01/14/2026	Donald J. Stuckey, Attorney At Law	Redevelopment Com	redevelopment commission	01/20/2026	0000000765	\$341.00
Total 4406.27.43100:						\$341.00
Total Community Development:						\$341.00
Total Fund 4406 - Redevelopment Commission:						\$341.00

Claims Register - Voucher

Invoice Date	Pay To Name	Invoice Number	Invoice Line Description	Check Date	Check Number	Amount
4415.53.63000						
01/21/2026	Donohue & Associates	13942-37	final fee for storm sewer improvements	01/21/2026	0000029723	\$335.00
Total 4415.53.63000:						\$335.00
Total Waste Water Department:						\$335.00
Total Fund 4415 - 2022 SW Bond Proceeds:						\$335.00
4444.19.44400						
01/13/2026	Hoosier Fire Equipment Inc.	123822	fire hose replacement	01/20/2026	0000000773	\$2,464.70
01/13/2026	Hoosier Fire Equipment Inc.	123823	fire hose replacement	01/20/2026	0000000773	\$1,990.10
01/13/2026	Hoosier Fire Equipment Inc.	123821	fire hose replacement	01/20/2026	0000000773	\$2,945.70
01/28/2026	Pulled & Pressed	23210	uniforms for duty crew & firefighters	01/29/2026	0000029746	\$1,336.02
01/28/2026	Pulled & Pressed	24320	uniforms for duty crew & firefighters	01/29/2026	0000029746	\$431.88
Total 4444.19.44400:						\$9,168.40
Total Department: 19:						\$9,168.40
Total Fund 4444 - Fire Equip Repl:						\$9,168.40
6101.50.41300						
01/16/2026	PHP Level Solutions	Jan	Jan premiums	01/16/2026	0002026011	\$2,793.83
01/16/2026	PHP Level Solutions	Feb	Feb premiums	01/16/2026	0002026011	\$2,684.98
01/21/2026	Principal Life Insurance Co	2026-1-21	Feb premiums	01/21/2026	0000029724	\$285.97
01/26/2026	Public Employees' Retirement Fund	2026-1-28	employee benefits	01/26/2026	0002026017	\$683.61
01/28/2026	FWT & FICA taxes	Inv_36692	Matching for Medicare	01/26/2026	0002026015	\$389.01
01/30/2026	FWT & FICA taxes	Inv_36746	Matching for Medicare	01/28/2026	0002026019	\$11.72
Total 6101.50.41300:						\$6,849.12
6101.50.60300						
01/13/2026	Donald J. Stuckey, Attorney At Law	226-1-13	monthly retainer	01/20/2026	0000000765	\$324.59
Total 6101.50.60300:						\$324.59
6101.50.61500						
01/13/2026	Verizon Financial Services LLC	6132407724	iPads	01/20/2026	0000000790	\$50.80
01/28/2026	Department of Water & Sanitation (payment 4th qtr storm	2025 4th qtr storm	2025 4th qtr storm	01/29/2026	0000029741	\$180.00
01/29/2026	Frontier	2026-1-29	phone & fax	01/29/2026	0000029742	\$157.81
Total 6101.50.61500:						\$388.61
6101.50.62000						
01/13/2026	Butler HHC LLC	2026-1-13	December maintenance supplies	01/20/2026	0000000760	\$21.72
01/13/2026	Carper Farm Supply Inc.	2026-1007	vac trailer repair	01/20/2026	0000000761	\$14.72
01/13/2026	Ferguson Enterprises, LLC	0449877	meter sets	01/20/2026	0000000770	\$1,469.37
01/13/2026	USA Blue Book	INV00916473	flow testing diffuser, thermal paper	01/20/2026	0000000789	\$849.24
01/13/2026	USA Blue Book	INV00926529	sample tap at water plant	01/20/2026	0000000789	\$34.78
01/14/2026	Everett J. Prescott Inc.	6596058	tapping saddle	01/20/2026	0000000768	\$289.65

Claims Register - Voucher

Invoice Date	Pay To Name	Invoice Number	Invoice Line Description	Check Date	Check Number	Amount
01/14/2026	USA Blue Book	INV00930171	Hach DPD 1 samples	01/20/2026	0000000789	\$254.00
01/14/2026	USA Blue Book	INV00928224	Hach DPD 4 samples	01/20/2026	0000000789	\$291.50
01/27/2026	Lake City Bank	2026-1-27	12/10/25-1/9/26 credit card	01/27/2026	0000029731	\$623.62
01/28/2026	Advantage Concrete	14983	flowable fill 406 S Broadway	02/03/2026	0000000793	\$361.00
01/28/2026	Hawkins, Inc	7308236	cylinder rental	02/03/2026	0000000798	\$50.00
01/29/2026	Utility Supply Company	1549175	1" yoke meter setter	01/29/2026	0000029748	\$1,381.38
Total 6101.50.62000:						\$5,640.98
6101.50.62100						
01/15/2026	News Publishing Company	statement#120187	water quality report	01/20/2026	0000000776	\$102.72
01/28/2026	Column Software PBC	WWO1FJ18-0001	public notice	01/29/2026	0000029739	\$35.00
Total 6101.50.62100:						\$137.72
6101.50.63100						
01/13/2026	Ritter GIS	22383	GIS service	01/20/2026	0000000781	\$277.50
01/14/2026	Indiana Underground Plant Protection	22130	Dec locates	01/20/2026	0000000774	\$13.30
01/28/2026	IDEM	000393460	annual fee public water system	01/29/2026	0000029744	\$877.80
Total 6101.50.63100:						\$1,168.60
6101.50.63300						
01/13/2026	Allstar Technologies	108080	365 software	01/20/2026	0000000755	\$112.43
Total 6101.50.63300:						\$112.43
6101.50.63301						
01/13/2026	Invoice Cloud Inc	3627-2025_12	Dec service period	01/20/2026	0000000775	\$158.10
01/21/2026	SURF Internet	2026-1-21	internet	01/21/2026	0000029725	\$103.33
01/28/2026	Advanced IT LLC	1344	Jan service	02/03/2026	0000000792	\$915.00
Total 6101.50.63301:						\$1,176.43
6101.50.63500						
01/13/2026	Sandhill Environmental Services	25157	SOC testing	01/20/2026	0000000784	\$1,000.00
01/14/2026	Cynthia S Fuhrman	14282	2025 coliform testing	01/20/2026	0000000762	\$288.00
01/28/2026	Sandhill Environmental Services	25269	PFAS test	02/03/2026	0000000802	\$340.00
Total 6101.50.63500:						\$1,628.00
6101.50.65000						
01/13/2026	H & W Automotive Parts	2026-1-13	auto & maintenance supplies	01/20/2026	0000000772	\$694.28
01/13/2026	Sebert Oil Company	2026-1-13	Dec fuel charges	01/20/2026	0000000785	\$590.70
Total 6101.50.65000:						\$1,284.98
6101.50.67500						
01/14/2026	Alliance of Indiana Rural Water	25931	annual membership dues	01/20/2026	0000000754	\$205.44
01/28/2026	American Water Works Association	SO266999	annual membership	01/29/2026	0000029736	\$462.00
01/30/2026	City Of Butler	50844370004	2026-1-29 water main break	01/30/2026	0002026020	\$12,184.20

Claims Register - Voucher

Invoice Date	Pay To Name	Invoice Number	Invoice Line Description	Check Date	Check Number	Amount
Total 6101.50.67500:						\$12,851.64
Total Water Department:						\$31,563.10
Total Fund 6101 - Water Operating:						\$31,563.10
6104.50.60500						
01/02/2026	BUTLER PARKS LLC	UBInv_36530	Refund Deposit for 00341-001 (BUTLER PARKS	01/21/2026	0000029726	\$50.00
01/02/2026	BUTLER PARKS LLC	UBInv_36530	Refund Deposit for 00341-004 (BUTLER PARKS	01/21/2026	0000029727	\$50.00
01/02/2026	BUTLER PARKS LLC	UBInv_36530	Refund Deposit for 00341-001 (BUTLER PARKS	01/21/2026	0000029728	\$50.00
01/23/2026	SHIPE, DUSTAN	UBInv_36688	Refund Deposit for 00100-001 (SHIPE, DUSTAN	01/29/2026	0000029747	\$27.02
Total 6104.50.60500:						\$177.02
Total Water Department:						\$177.02
Total Fund 6104 - Water Consumer Deposit:						\$177.02
6201.53.41300						
01/16/2026	PHP Level Solutions	Jan	Jan premiums	01/16/2026	0002026011	\$1,290.03
01/16/2026	PHP Level Solutions	Feb	Feb premiums	01/16/2026	0002026011	\$1,239.77
01/21/2026	Principal Life Insurance Co	2026-1-21	Feb premiums	01/21/2026	0000029724	\$315.73
01/26/2026	Public Employees' Retirement Fund	2026-1-28	employee benefits	01/26/2026	0002026017	\$1,385.68
01/28/2026	FWT & FICA taxes	Inv_36692	Matching for Medicare	01/26/2026	0002026015	\$753.53
01/30/2026	FWT & FICA taxes	Inv_36746	Matching for Medicare	01/28/2026	0002026019	\$11.72
Total 6201.53.41300:						\$4,996.46
6201.53.60300						
01/13/2026	Donald J. Stuckey, Attorney At Law	226-1-13	monthly retainer	01/20/2026	0000000765	\$606.67
Total 6201.53.60300:						\$606.67
6201.53.61500						
01/13/2026	Verizon Financial Services LLC	6132407724	iPads	01/20/2026	0000000790	\$182.82
01/27/2026	Verizon Financial Services LLC	2026-1-27	backup internet	01/27/2026	0000029732	\$52.55
01/28/2026	Department of Water & Sanitation (payment	2026-1-28	utilities	01/29/2026	0000029741	\$200.52
01/28/2026	Department of Water & Sanitation (payment	4th qtr storm	2025 4th qtr storm	01/29/2026	0000029741	\$345.00
Total 6201.53.61500:						\$780.89
6201.53.61800						
01/29/2026	KML Inc	2600203-IN	KML 704	02/03/2026	0000000807	\$34,398.02
Total 6201.53.61800:						\$34,398.02
6201.53.62000						
01/13/2026	Butler HHC LLC	2026-1-13	December maintenance supplies	01/20/2026	0000000760	\$151.43
01/14/2026	DaleRon Inc	343173444	DI rental & exchange	01/20/2026	0000000763	\$299.10
01/14/2026	DaleRon Inc	343308937	DI rental & exchange	01/20/2026	0000000763	\$11.00
01/14/2026	Miele, Incorporated	2366532993	lab washer detergent	01/20/2026	0000000778	\$262.50

Claims Register - Voucher

Invoice Date	Pay To Name	Invoice Number	Invoice Line Description	Check Date	Check Number	Amount
01/27/2026	Lake City Bank	2026-1-27	12/10/25-1/9/26 credit card	01/27/2026	0000029731	\$31.23
01/28/2026	BL Anderson Company Inc.	038587	ARV parts	02/03/2026	0000000796	\$2,613.02
01/28/2026	USA Blue Book	00930707	lab supplies	02/03/2026	0000000804	\$130.00
01/28/2026	USA Blue Book	00933598	lab supplies	02/03/2026	0000000804	\$95.29
01/28/2026	USA Blue Book	00930294	lab supplies	02/03/2026	0000000804	\$4,073.71
01/28/2026	USA Blue Book	00930449	lab supplies	02/03/2026	0000000804	\$175.15
Total 6201.53.62000:						\$7,842.43
6201.53.62100						
01/27/2026	Lake City Bank	2026-1-27	12/10/25-1/9/26 credit card	01/27/2026	0000029731	\$28.32
01/29/2026	GreatAmerica Financial Services Corp	41057914	copier lease	01/29/2026	0000029743	\$169.94
Total 6201.53.62100:						\$198.26
6201.53.63000						
01/13/2026	Ritter GIS	22383	GIS service	01/20/2026	0000000781	\$277.50
01/14/2026	Indiana Underground Plant Protection	22130	Dec locates	01/20/2026	0000000774	\$13.30
01/28/2026	Baker Tilly Advisory Group, LP	BT3436601	Comprehensive Financial Planning	02/03/2026	0000000794	\$2,600.00
01/28/2026	IDEM	000400780	annual fee for NPDES permits	01/29/2026	0000029744	\$11,030.00
Total 6201.53.63000:						\$13,920.80
6201.53.63300						
01/13/2026	Allstar Technologies	108080	365 software	01/20/2026	0000000755	\$224.86
Total 6201.53.63300:						\$224.86
6201.53.63301						
01/13/2026	Invoice Cloud Inc	3627-2025_12	Dec service period	01/20/2026	0000000775	\$158.10
01/21/2026	SURF Internet	2026-1-21	internet	01/21/2026	0000029725	\$103.33
01/28/2026	Advanced IT LLC	1344	Jan service	02/03/2026	0000000792	\$1,830.00
Total 6201.53.63301:						\$2,091.43
6201.53.63500						
01/13/2026	Element Materials Technology Ft Wayne	25-190788	testing	01/20/2026	0000000766	\$12,177.80
01/14/2026	ALS Group USA, Corp	3313HN51609	testing	01/20/2026	0000000756	\$1,600.00
Total 6201.53.63500:						\$13,777.60
6201.53.65000						
01/13/2026	Sebert Oil Company	2026-1-13	Dec fuel charges	01/20/2026	0000000785	\$469.91
Total 6201.53.65000:						\$469.91
6201.53.67500						
01/14/2026	Alliance of Indiana Rural Water	25931	annual membership dues	01/20/2026	0000000754	\$205.44
01/27/2026	Lake City Bank	2026-1-27	12/10/25-1/9/26 credit card	01/27/2026	0000029731	\$68.00
Total 6201.53.67500:						\$273.44

Claims Register - Voucher

Invoice Date	Pay To Name	Invoice Number	Invoice Line Description	Check Date	Check Number	Amount
Total Waste Water Department:						\$79,580.77
Total Fund 6201 - Waste Water Operating:						\$79,580.77
6205.53.60500						
01/02/2026	BUTLER PARKS LLC	UBInv_36530	Refund Deposit for 00341-004 (BUTLER PARKS	01/21/2026	0000029729	\$50.00
Total 6205.53.60500:						\$50.00
Total Waste Water Department:						\$50.00
Total Fund 6205 - W/W Consumer Deposit:						\$50.00
6604.56.41300						
01/28/2026	FWT & FICA taxes	Inv_36692	Matching for FICA	01/26/2026	0002026015	\$30.05
Total 6604.56.41300:						\$30.05
Total Garbage Department:						\$30.05
Total Fund 6604 - Garbage:						\$30.05
8850.13.43901						
01/13/2026	Town of Ashley	2026-1-13	docket refund & fines	01/20/2026	0000000787	\$50.00
Total 8850.13.43901:						\$50.00
8850.13.45900						
01/13/2026	Town of Ashley	2026-1-13	docket refund & fines	01/20/2026	0000000787	\$4.00
01/14/2026	Town of Waterloo	2026-1-13	docket refund	01/20/2026	0000000788	\$36.00
Total 8850.13.45900:						\$40.00
Total Court:						\$90.00
Total Fund 8850 - Court User Fee:						\$90.00
8902.12.10100						
01/28/2026	FWT & FICA taxes	Inv_36691	Deduction: Federal Tax	01/26/2026	0002026015	\$5,039.82
01/30/2026	FWT & FICA taxes	Inv_36745	Deduction: Federal Tax	01/28/2026	0002026019	\$25.00
Total 8902.12.10100:						\$5,064.82
Total Clerk-Treasurer:						\$5,064.82
Total Fund 8902 - FWT:						\$5,064.82
8903.12.10100						
11/04/2025	FWT & FICA taxes	Inv_36547	Deduction: FICA	01/28/2026	0002026019	(\$9.87)
11/04/2025	FWT & FICA taxes	Inv_36547	Deduction: Medicare	01/28/2026	0002026019	(\$2.31)
01/28/2026	FWT & FICA taxes	Inv_36691	Deduction: Medicare	01/26/2026	0002026015	\$3,061.02
01/28/2026	FWT & FICA taxes	Inv_36702	Deduction: Medicare	01/27/2026	0002026018	\$11.48

Claims Register - Voucher

Invoice Date	Pay To Name	Invoice Number	Invoice Line Description	Check Date	Check Number	Amount
01/30/2026	FWT & FICA taxes	Inv_36745	Deduction: FICA	01/28/2026	0002026019	\$396.19
Total 8903.12.10100:						\$3,456.51
Total Clerk-Treasurer:						\$3,456.51
Total Fund 8903 - FICA/Medicare:						\$3,456.51
8904.12.10130						
01/14/2026	Aflac - Remittance Processing Services	Inv_36557	Deduction: AFLAC (Pre Tax)	01/27/2026	0000029730	\$161.24
01/28/2026	Aflac - Remittance Processing Services	Inv_36694	Deduction: AFLAC (Pre Tax)	01/27/2026	0000029730	\$161.24
Total 8904.12.10130:						\$322.48
8904.12.10150						
01/28/2026	Public Employees' Retirement Fund	Inv_36693	Deduction: Extra Perf	01/26/2026	0002026017	\$384.78
Total 8904.12.10150:						\$384.78
8904.12.10160						
11/05/2025	PHP Level Solutions	Inv_36145	Deduction: Health Insurance	01/16/2026	0002026011	\$954.34
11/19/2025	PHP Level Solutions	Inv_36239	Deduction: Health Insurance	01/16/2026	0002026011	\$981.34
12/03/2025	PHP Level Solutions	Inv_36322	Deduction: Health Insurance	01/16/2026	0002026011	\$981.34
12/17/2025	PHP Level Solutions	Inv_36431	Deduction: Health Insurance	01/16/2026	0002026011	\$981.34
12/31/2025	PHP Level Solutions	Inv_36521	Deduction: Health Insurance	01/16/2026	0002026011	\$981.34
Total 8904.12.10160:						\$4,879.70
8904.12.10170						
01/28/2026	Hoosier Start	Inv_36695	Deduction: HoosierStart	01/26/2026	0002026016	\$88.84
Total 8904.12.10170:						\$88.84
Total Clerk-Treasurer:						\$5,675.80
Total Fund 8904 - Voluntary Pay Deduct:						\$5,675.80
Report Total:						\$272,849.97

FUND SUMMARY

Fund / Level 1	Total Amount
1101 (General)	
11 (Mayor)	\$3,703.83
12 (Clerk-Treasurer)	\$2,980.31
13 (Court)	\$2,181.14
14 (Common Council)	\$358.27
15 (Attorney)	\$2,078.91
16 (Central Services)	\$14,377.03
17 (Police)	\$32,854.94
18 (GIS/IT)	\$19,317.27
22 (Building Department)	\$122.50
25 (Plan Commission)	\$23.00
26 (Code Enforcement)	\$75.75
49 (Thompson Block)	\$5,196.88
1101 (General)	\$83,269.83
2201 (Motor Vehicle Highway)	
28 (Street Department)	\$14,183.13
2201 (Motor Vehicle Highway)	\$14,183.13
2203 (MVH Restricted)	
28 (Street Department)	\$8,060.00
2203 (MVH Restricted)	\$8,060.00
2204 (Park & Recreation)	
30 (Park Department)	\$6,493.59
2204 (Park & Recreation)	\$6,493.59
2208 (Levy Excess)	
12 (Clerk-Treasurer)	\$5,479.00
2208 (Levy Excess)	\$5,479.00
2230 (Court Clerk's Record P.)	
13 (Court)	\$784.42
2230 (Court Clerk's Record P.)	\$784.42
2240 (Public Safety LOIT)	
17 (Police)	\$839.99
19 (Department: 19)	\$242.74
2240 (Public Safety LOIT)	\$1,082.73
2243 (Fire Territory Operating)	
19 (Department: 19)	\$17,697.24
2243 (Fire Territory Operating)	\$17,697.24

Claims Register - Voucher

2301 (Police Donation)	
17 (Police)	\$267.56
2301 (Police Donation)	\$267.56
4406 (Redevelopment Commission)	
27 (Community Development)	\$341.00
4406 (Redevelopment Commission)	\$341.00
4415 (2022 SW Bond Proceeds)	
53 (Waste Water Department)	\$335.00
4415 (2022 SW Bond Proceeds)	\$335.00
4444 (Fire Equip Repl)	
19 (Department: 19)	\$9,168.40
4444 (Fire Equip Repl)	\$9,168.40
6101 (Water Operating)	
50 (Water Department)	\$31,563.10
6101 (Water Operating)	\$31,563.10
6104 (Water Consumer Deposit)	
50 (Water Department)	\$177.02
6104 (Water Consumer Deposit)	\$177.02
6201 (Waste Water Operating)	
53 (Waste Water Department)	\$79,580.77
6201 (Waste Water Operating)	\$79,580.77
6205 (W/W Consumer Deposit)	
53 (Waste Water Department)	\$50.00
6205 (W/W Consumer Deposit)	\$50.00
6604 (Garbage)	
56 (Garbage Department)	\$30.05
6604 (Garbage)	\$30.05
8850 (Court User Fee)	
13 (Court)	\$90.00
8850 (Court User Fee)	\$90.00
8902 (FWT)	
12 (Clerk-Treasurer)	\$5,064.82
8902 (FWT)	\$5,064.82
8903 (FICA/Medicare)	
12 (Clerk-Treasurer)	\$3,456.51
8903 (FICA/Medicare)	\$3,456.51
8904 (Voluntary Pay Deduct)	
12 (Clerk-Treasurer)	\$5,675.80
8904 (Voluntary Pay Deduct)	\$5,675.80
Grand Total:	\$272,849.97

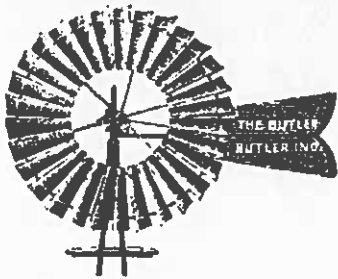
ALLOWANCE OF VOUCHERS

WE HAVE EXAMINED THE VOUCHERS LISTED ON THE FOREGOING ACCOUNTS PAYABLE REGISTER, CONSISTING OF 19 PAGES, AND EXCEPT FOR THE VOUCHERS NOT ALLOWED ON THE REGISTER SUCH VOUCHERS ARE HEREBY ALLOWED IN THE TOTAL AMOUNT OF \$272,849.97 DATED THE 2ND DAY OF FEBRUARY, 2026.

BOARD

I HEREBY CERTIFY THAT EACH OF THE ABOVE LISTED VOUCHERS AND THE INVOICES, OR BILLS ATTACHED THERETO, ARE TRUE AND CORRECT, AND I HAVE AUDITED SAME IN ACCORDANCE WITH IC 5-11-10-1.6.

Jan 30, 2026 FISCAL OFFICER Angela M. Eck



City of Butler

215 S Broadway, Butler, IN 46721

260-868-5200 Main Line

260-868-5882 Fax

www.butler.in.us

Mike Hartman, Mayor
Angela M. Eck, Clerk-Treasurer
Andrew Provines, City Planner
Donald Stuckey, Attorney

Leak Adjustment Form

ADJ# 2024-02

Customer Name David Thies Account # 02203-001

Address 317 Elm St. Phone # 260-573-6974

E-mail _____ Owner or Renter _____

Explain when and where the leak was found and what was done to repair it.

Leak found on cities side of meter
Requesting credit

Signature C. Hennessy Date 1/28/24

THIS PORTION FOR OFFICE USE ONLY

Leak month use (gallons)

Average 6-month use(gallons)

Difference (adjustment amount)

7090 gals

2943 gals

\$232.07 - 110.24

cr. \$121.83

Approved

BOARD OF WORKS SIGNATURES

DATE



YES



NO

Adj. 2026-003

Write offs 2025

NAME	COUNT NUME	ADDRESS	RITE OFF AMOUNT
Lorrinda VanDyke	00132-001	333 Depot	\$152.33 (deceased, filed lien on sewer charges)
Ken Gruver	00639-001	325 N Park Lane	\$490.02 renter
Kent Oberlin	00497-002	510 E Green	\$6.63 sold final bill
Chad Czaja	00604-003	104 S Park Lane	\$8.08 sold final bill
William Middleton	00798-002	315 N Pearl	\$33.00 sold final bill
Jakob Bianski	01443-001	137 S Broadway	\$91.00 sold final bill
Jakob Bianski	01444-001	135 S Broadway	\$91.00 sold final bill
Bobby Double	01667-001	207 W Main St Apt	\$106.49 renter
Alexandria Curey	01928-002	308 E Green	\$10.92 sold final bill
Nathan Slone	02016-001	409 E Green	\$139.84 (lien filed on sewer charges)
Haley Mendieta	02026-002	325 W Oak	\$9.50 renter
Manual Martinez	02235-001	137 Walnut	\$2.22 sold final bill
Manual Martinez	02222-001	137 Walnut	\$28.33 sold final bill
Laurie Scouten	01828-002	400 W Main St Apt	\$308.59 renter
Trevor Gebert	01853-001	519 E Main	\$176.26 (lien filed on sewer charges)
Julian Whitesell	00840-002	321 N Broadway	\$50.39 renter
Robert Traster	00264-002	325 Walnut	\$53.62 sold final bill
Robert Traster	00264-001	325 Walnut	\$102.22 sold final bill
Bradley Amburgey	02207-001	135 W Cherry	\$473.83 renter
Jesse Moreno	02082-001	402 W Main	\$823.86 (large leak) renter
Kevin Evanoff	02218-001	519 E Main	\$2.28 renter
Bethany Friend	02217-001	351 W Oak	\$19.81 renter
Christine Weinand	00181-002	109 Short	\$191.54 sold final bill
Christine Weinand	00181-003	109 Short	\$66.00 sold final bill
Daniel Love	01718-001	202 N Ivy Lane	\$22.21 sold final bill
Daniel Love	01718-002	202 N Ivy Lane	\$97.30 sold final bill
Billy Roose	00929-001	325 Meadowmere	\$101.18 sold final bill
Billy Roose	00929-002	325 Meadowmere	\$7.99 sold final bill
Tersina Osborn	01297-003	214 W Main	\$202.12 renter
Isis Barnes	02021-001	232 Park Lane	\$127.49 renter
Habitat for Humanity	00259-002	416 E Green	\$1.50 sold final bill
Habitat for Humanity	00259-003	E Main	\$1.50 sold final bill
Dahnay Gump	01807-001	205 E Main	\$430.30 renter
Jeffrey Cook	01790-002	624 W Liberty	\$8.70 sold final bill

Total**\$4,438.05**

Approved

BOARD OF WORKS SIGNATURES**DATE**

YES



NO



City of Butler 2026 CCMG

Combined Bid Tab

1/21/2026

2023-4904

NO.	City of Butler DESCRIPTION	Engineer's Estimate TOTAL AMOUNT	Pulver Asphalt	
			TOTAL AMOUNT (Lowest)	DIFF./LOW BID
1	Erie St. From Commerce St. To Federal Ave.	\$33,000.00	\$29,970.00	\$3,030.00
2	Oak St. From Beech St. To Short St.	\$20,500.00	\$18,191.25	\$2,308.75
3	Short St. From Oak St. To US 6 (Main St.)	\$17,000.00	\$17,142.50	(\$142.50)
4	Green St. From SR 1 (Broadway) To Canal St.	\$235,080.00	\$157,720.25	\$77,359.75
5	Railroad St. From SR 1 (Broadway) To Beech St.	\$156,200.00	\$111,775.00	\$44,425.00
6	W. Liberty St. From John St. To SR 1 (Broadway)	\$21,000.00	\$18,480.00	\$2,520.00
7	Green St. From 1775' East of Maple St. To Dead End	\$66,500.00	\$46,745.00	\$19,755.00
8	S. Shore Dr. From CR 65	\$146,000.00	\$96,878.75	\$49,121.25
		\$693,280.00	\$496,902.75	\$198,377.25

Bid Opening Checklist

Form	Submitted (Y/N)
Proposal	Y
Itemized Proposal	Y
Agreement	Y
Form 96	Y
Bid Bond	Y
Employment Eligibility Certification	Y
Acknowledgement of Addenda (if necessary)	Y

API Construction TOTAL AMOUNT 1	Wayne Asphalt TOTAL AMOUNT 2	DC Construction TOTAL AMOUNT 3	Brooks Construction TOTAL AMOUNT 4	E&B Paving TOTAL AMOUNT 12
\$27,131.00	\$25,510.00	\$30,258.00	\$32,236.54	\$31,575.75
\$20,670.00	\$15,455.00	\$21,350.00	\$17,057.96	\$20,181.25
\$17,570.00	\$15,285.00	\$18,860.00	\$14,504.77	\$17,774.75
\$192,946.00	\$211,246.00	\$212,573.50	\$253,759.94	\$259,407.25
\$105,017.00	\$99,590.00	\$107,055.50	\$133,203.38	\$135,883.75
\$21,602.00	\$18,100.00	\$21,734.00	\$17,629.64	\$20,762.75
\$45,834.00	\$46,200.00	\$53,978.00	\$64,661.03	\$58,738.75
\$95,611.00	\$95,225.00	\$109,882.00	\$113,346.74	\$108,642.25
\$526,381.00	\$526,611.00	\$575,691.00	\$646,100.00	\$652,966.50



Baker Tilly Advisory Group, LP
9229 Delegates Row
Suite 400
Indianapolis, IN 46240
United States of America

T: +1 (317) 465 1500
F: +1 (317) 465 1550

bakertilly.com

January 22, 2026

City of Butler, Indiana
Ms. Angela Eck, Clerk-Treasurer
215 South Broadway
Butler, IN 46721

RE: Engagement Letter Agreement Related to Services

This letter agreement (the Engagement Letter or Agreement) is to confirm our understanding of the basis upon which Baker Tilly Advisory Group, LP (Baker Tilly) and its affiliates are being engaged by the City of Butler, Indiana (the Client) to assist the Client with advisory services.

Scope, Objectives and Approach

It is anticipated that projects undertaken in accordance with this Engagement Letter will be at the request of the Client. The scope of services, additional terms and associated fee for individual engagements will be contained in a Scope Appendix or Appendices to this Engagement Letter. Authorization to provide services will commence upon execution and return of this Engagement Letter and one or more Appendices.

Management's Responsibilities

It is understood that Baker Tilly will serve in an advisory capacity with the Client. The Client is responsible for management decisions and functions, and for designating an individual with suitable skill, knowledge or experience to oversee the services we provide. The Client is responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services. The Client is responsible for establishing and maintaining internal controls, including monitoring ongoing activities.

The procedures we perform in our engagement will be heavily influenced by the representations that we receive from Client personnel. Accordingly, false representations could cause material errors to go undetected. The Client, therefore, agrees that Baker Tilly will have no liability in connection with claims based upon our failure to detect material errors resulting from false representations made to us by any Client personnel and our failure to provide an acceptable level of service due to those false representations.

The ability to provide service according to timelines established and at fees indicated will rely in part on receiving timely responses from the Client. The Client will provide information and responses to deliverables within the timeframes established in a Scope Appendix unless subsequently agreed otherwise in writing.

Ms. Angela Eck, Clerk-Treasurer
City of Butler, Indiana

January 22, 2026
Page 2

The responsibility for auditing the records of the Client rests with the Client's separately retained auditor and the work performed by Baker Tilly shall not include an audit or review of the records or the expression of an opinion on financial data.

Ownership of Intellectual Property

Unless otherwise stated in a specific Scope Appendix, subject to Baker Tilly's rights in Baker Tilly's Knowledge (as defined below), Client shall own all intellectual property rights in the deliverables developed under the applicable Scope Appendix or Appendices (Deliverables). Notwithstanding the foregoing, Baker Tilly will maintain all ownership right, title and interest to all Baker Tilly's Knowledge. For purposes of this Agreement "Baker Tilly's Knowledge" means Baker Tilly's proprietary programs, modules, products, inventions, designs, data, or other information, including all copyright, patent, trademark and other intellectual property rights related thereto, that are (1) owned or developed by Baker Tilly prior to the Effective Date of this Agreement or the applicable Scope Appendix or Appendices (Baker Tilly's Preexisting Knowledge) (2) developed or obtained by Baker Tilly after the Effective Date, that are reusable from client to client and project to project, where Client has not paid for such development; and (3) extensions, enhancements, or modifications of Baker Tilly's Preexisting Knowledge which do not include or incorporate Client's confidential information. To the extent that any Baker Tilly Knowledge is incorporated into the Deliverables, Baker Tilly grants to Client a non-exclusive, paid up, perpetual royalty-free worldwide license to use such Baker Tilly Knowledge in connection with the Deliverables, and for no other purpose without the prior written consent of Baker Tilly. Additionally, Baker Tilly may maintain copies of its work papers for a period of time and for use in a manner sufficient to satisfy any applicable legal or regulatory requirements for records retention.

The supporting documentation for this engagement, including, but not limited to work papers, is the property of Baker Tilly and constitutes confidential information. We may have a responsibility to retain the documentation for a period of time sufficient to satisfy any applicable legal or regulatory requirements for records retention. If we are required by law, regulation or professional standards to make certain documentation available to required third parties, the Client hereby authorizes us to do so.

Timing and Fees

Specific services will commence upon execution and return of a Scope Appendix to this Engagement Letter and our professional fees will be based on the rates outlined in such Scope Appendix.

Unless otherwise stated, in addition to the fees described in a Scope Appendix the Client will pay all of Baker Tilly's reasonable out-of-pocket expenses incurred in connection with the engagement. All out of pocket costs will be passed through at cost and will be in addition to the professional fee.

Dispute Resolution

Except for disputes related to confidentiality or intellectual property rights, all disputes and controversies between the parties hereto of every kind and nature arising out of or in connection with this Engagement Letter or the applicable Scope Appendix or Appendices as to the existence, construction, validity, interpretation or meaning, performance, nonperformance, enforcement, operation, breach, continuation, or termination of this Agreement or the applicable Scope Appendix or Appendices as shall be resolved as set forth in this section using the following procedure: In the unlikely event that differences concerning the services or fees provided by Baker Tilly should arise that are not resolved by mutual agreement, both parties agree to attempt in good faith to settle the dispute by engaging in mediation administered by the American Arbitration Association under its mediation rules for professional accounting and related services disputes before resorting to litigation or any other dispute resolution procedure. Each party shall bear their own expenses from mediation and the fees and expenses of the mediator shall be shared equally by the parties. If the dispute is not resolved by mediation, then the parties agree to expressly waive trial by jury in any judicial proceeding involving directly or indirectly, any matter (whether sounding in tort, contract, or otherwise) in any way arising out of, related to, or connected with this Agreement or the applicable Scope Appendix or Appendices as or the relationship of the parties established hereunder.

Because a breach of any of the provisions of this Engagement Letter or the applicable Scope Appendix or Appendices as concerning confidentiality or intellectual property rights will irreparably harm the non-breaching party, Client and Baker Tilly agree that if a party breaches any of its obligations thereunder, the non-breaching party shall, without limiting its other rights or remedies, be entitled to seek equitable relief (including, but not limited to, injunctive relief) to enforce its rights thereunder, including without limitation protection of its proprietary rights. The parties agree that the parties need not invoke the mediation procedures set forth in this section in order to seek injunctive or declaratory relief.

Limitation on Damages

To the extent allowed under applicable law, the aggregate liability (including attorney's fees and all other costs) of either party and its present or former partners, principals, agents or employees to the other party related to the services performed under an applicable Scope Appendix or Appendices shall not exceed the fees paid to Baker Tilly under the applicable Scope Appendix or Appendices to which the claim relates, except to the extent finally determined to have resulted from the gross negligence, willful misconduct or fraudulent behavior of the at-fault party. Additionally, in no event shall either party be liable for any lost profits, lost business opportunity, lost data, consequential, special, incidental, exemplary or punitive damages, delays or interruptions arising out of or related to this Engagement Letter or the applicable Scope Appendix or Appendices even if the other party has been advised of the possibility of such damages.

Each party recognizes and agrees that the warranty disclaimers and liability and remedy limitations in this Engagement Letter are material bargained for bases of this Engagement Letter and that they have been taken into account and reflected in determining the consideration to be given by each party under this Engagement Letter and in the decision by each party to enter into this Engagement Letter.

The terms of this section shall apply regardless of the nature of any claim asserted (including, but not limited to, contract, tort or any form of negligence, whether of you, Baker Tilly or others), but these terms shall not apply to the extent finally determined to be contrary to the applicable law or regulation. These terms shall also continue to apply after any termination of this Engagement Letter.

You accept and acknowledge that any legal proceedings arising from or in conjunction with the services provided under this Engagement Letter must be commenced within twelve (12) months after the performance of the services for which the action is brought, without consideration as to the time of discovery of any claim.

Other Matters

E-Verify Program

Baker Tilly participates in the E-Verify program. For the purpose of this paragraph, the E-Verify program means the electronic verification of the work authorization program of the Illegal Immigration Reform and Immigration Responsibility Act of 1996 (P.L. 104-208), Division C, Title IV, s.401(a), as amended, operated by the United States Department of Homeland Security or a successor work authorization program designated by the United States Department of Homeland Security or other federal agency authorized to verify the work authorization status of newly hired employees under the Immigration Reform and Control Act of 1986 (P.L. 99-603). Baker Tilly does not employ any "unauthorized aliens" as that term is defined in 8 U.S.C. 1324a(h)(3).

Investments

Baker Tilly certifies that pursuant to Indiana Code 5-22-16.5 *et seq.* Baker Tilly is not now engaged in investment activities in Iran. Baker Tilly understands that providing a false certification could result in the fines, penalties, and civil action listed in I.C. 5-22-16.5-14.

Non-Discrimination

Pursuant to Indiana Code §22-9-1-10, Baker Tilly and its subcontractors, if any, shall not discriminate against any employee or applicant for employment to be employed in the performance of this Engagement Letter, with respect to hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment, because of race, religion, color, sex, disability, national origin, ancestry, or veteran status. Breach of this covenant may be regarded as a material breach of this Engagement Letter.

Baker Tilly certifies that, except for de minimis and non-systematic violations, it has not violated the terms of I.C. 24-4.7, I.C. 24-5-12, or I.C. 24-5-14 in the previous three hundred sixty-five (365) days, even if I.C. 24-4.7 is preempted by federal law, and that Baker Tilly will not violate the terms of I.C. 24-4.7 for the duration of the Engagement Letter, even if I.C. 24-4.7 is preempted by federal law. Baker Tilly further certifies that any affiliate or principal of Baker Tilly and any agent acting on behalf of Baker Tilly or on behalf of any affiliate or principal of Baker Tilly, except for de minimis and non-systematic violations, has not violated the terms of I.C. 24-4.7 in the previous three hundred sixty-five (365) days, even if I.C. 24-4.7 is preempted by federal law, and will not violate the terms of I.C. 24-4.7 for the duration of the Engagement Letter, even if I.C. 24-4.7 is preempted by federal law.

Anti-Nepotism

Baker Tilly is aware of the provisions under IC 36-1-21 *et seq.* with respect to anti-nepotism in contractual relationships with governmental entities. The Firm is not aware of any relative (as defined in IC 36-1-21-3) of any elected official (as defined in IC 36-1-21-2) of the Client who is an owner or an employee of the Firm.

In the event Baker Tilly is requested by the Client; or required by government regulation, subpoena, or other legal process to produce our engagement working papers or its personnel as witnesses with respect to its Services rendered for the Client, so long as Baker Tilly is not a party to the proceeding in which the information is sought, Client will reimburse Baker Tilly for its professional time and expenses, as well as the fees and legal expenses incurred in responding to such a request.

Neither this Agreement, any Engagement Letter, any claims nor any rights or licenses granted hereunder may be assigned, delegated or subcontracted by Client without the written consent of Baker Tilly. Baker Tilly may assign and transfer this Agreement and any Letter to any successor that acquires all or substantially all of the business or assets of Baker Tilly by way of merger, consolidation, other business reorganization, or the sale of interests or assets.

In the event that any provision of this Engagement Letter or statement of work contained in a Scope Appendix hereto is held by a court of competent jurisdiction to be unenforceable because it is invalid or in conflict with any law of any relevant jurisdiction, the validity of the remaining provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the Engagement Letter or statement of work did not contain the particular provisions held to be unenforceable. The unenforceable provisions shall be replaced by mutually acceptable provisions which, being valid, legal and enforceable, come closest to the intention of the parties underlying the invalid or unenforceable provision. If the services should become subject to the independence rules of the U.S. Securities and Exchange Commission with respect to Client, such that any provision of this Engagement Letter would impair Baker Tilly's independence under its rules, such provision(s) shall be of no effect.

Termination

Both the Client and Baker Tilly have the right to terminate this Engagement Letter, or any work being done under an individual Scope Appendix at any time after reasonable advance written notice. On termination, all fees and charges incurred prior to termination shall be paid promptly. Unless otherwise agreed to by the Client and Baker Tilly, the scope of services provided in a Scope Appendix will terminate 60 days after completion of the services in such Appendix.

Important Disclosures

Incorporated as Attachment A and part of this Engagement Letter are important disclosures. These include disclosures that apply generally and those that are applicable in the event Baker Tilly is engaged to provide municipal advisory services.

This Engagement Letter, including the attached Disclosures as updated from time to time, comprises the complete and exclusive statement of the agreement between the parties, superseding all proposals, oral or written, and all other communications between the parties. Both parties acknowledge that work performed pursuant to the Engagement Letter will be done through Scope Appendices executed and made a part of this document.

Any rights and duties of the parties that by their nature extend beyond the expiration or termination of this Engagement Letter shall survive the expiration or termination of this Engagement Letter or any statement of work contained in a Scope Appendix hereto.

Ms. Angela Eck, Clerk-Treasurer
City of Butler, Indiana

January 22, 2026
Page 6

If this Engagement Letter is acceptable, please sign below and return one copy to us for our files.

Sincerely,

BAKER TILLY ADVISORY GROUP, LP



Christina L. Cromer, Managing Director

Signature Section:

The terms as set forth in this Engagement Letter are agreed to on behalf of the Client by:

Name: _____

Title: _____

Date: _____

Attachment A

Important Disclosures

Non-Exclusive Services

Client acknowledges and agrees that Baker Tilly, including but not limited to Baker Tilly Advisory Group, LP, Baker Tilly Municipal Advisors, LLC, Baker Tilly Capital, LLC, and Baker Tilly Investment Services, LLC, is free to render municipal advisory and other services to the Client or others and that Baker Tilly does not make its services available exclusively to the Client.

Affiliated Entities

Baker Tilly US, LLP and Baker Tilly Advisory Group, LP and its subsidiary entities provide professional services through an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable laws, regulations and professional standards. Baker Tilly US, LLP is a licensed independent CPA firm that provides attest services to clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and business advisory services to their clients. Baker Tilly Advisory Group, LP and its subsidiary entities are not licensed CPA firms. Baker Tilly Advisory Group, LP and its subsidiaries and Baker Tilly US, LLP are independent members of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity, and each describes itself as such. Baker Tilly Advisory Group, LP and Baker Tilly US, LLP are not Baker Tilly International's agents and do not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly Advisory Group, LP, Baker Tilly US, LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.

Baker Tilly Investment Services, LLC (BTIS), a U.S. Securities and Exchange Commission (SEC) registered investment adviser, may provide services to the Client in connection with the investment of proceeds from an issuance of securities. In such instances, services will be provided under a separate engagement, for an additional fee. Notwithstanding the foregoing, Baker Tilly may act as solicitor for and recommend the use of BTIS, but the Client shall be under no obligation to retain BTIS or to otherwise utilize BTIS relative to Client's investments. The fees paid with respect to investment services are typically based in part on the size of the issuance proceeds and Baker Tilly may have incentive to recommend larger financings than would be in the Client's best interest. Baker Tilly will manage and mitigate this potential conflict of interest by this disclosure of the affiliated entity's relationship, a Solicitation Disclosure Statement when Client retains BTIS's services and adherence to Baker Tilly's fiduciary duty and/or fair dealing obligations to the Client.

Baker Tilly Capital, LLC (BTC) Baker Tilly Capital, LLC (BTC) is a limited-service broker-dealer specializing in merger and acquisition, capital sourcing, project finance and corporate finance advisory services. BTC does not participate in any municipal offerings advised on by its affiliate Baker Tilly Municipal Advisors. Any services provided to Client by BTC would be done so under a separate engagement for an additional fee.

Baker Tilly Municipal Advisors (BTMA) is registered as a "municipal advisor" pursuant to Section 15B of the Securities Exchange Act and rules and regulations adopted by the SEC and the Municipal Securities Rulemaking Board (MSRB). As such, BTMA may provide certain specific municipal advisory services to the Client. BTMA is neither a placement agent to the Client nor a broker/dealer. The offer and sale of any Bonds is made by the Client, in the sole discretion of the Client, and under its control and supervision. The Client acknowledges that BTMA does not undertake to sell or attempt to sell bonds or other debt obligations and will not take part in the sale thereof.

Baker Tilly may provide services to the Client in connection with human resources consulting, including, but not limited to, executive recruitment, talent management and community survey services. In such instances, services will be provided under a separate scope of work for an additional fee. Certain executives of the Client may have been hired after the services of Baker Tilly were utilized and may make decisions about whether to engage other services of Baker Tilly or its subsidiaries. Notwithstanding the foregoing, Baker Tilly may recommend the use of Baker Tilly or a subsidiary, but the Client shall be under no obligation to retain Baker Tilly or a subsidiary or to otherwise utilize either relative to the Client's activities.

Conflict Disclosure Applicable to Municipal Advisory Services Provided by BTMA

Legal or Disciplinary Disclosure. BTMA is required to disclose to the SEC information regarding criminal actions, regulatory actions, investigations, terminations, judgments, liens, civil judicial actions, customer complaints, arbitrations and civil litigation involving BTMA. Pursuant to MSRB Rule G-42, BTMA is required to disclose any legal or disciplinary event that is material to the Client's evaluation of BTMA or the integrity of its management or advisory personnel.

There are no criminal actions, regulatory actions, investigations, terminations, judgments, liens, civil judicial actions, customer complaints, arbitrations or civil litigation involving BTMA. Copies of BTMA filings with the SEC can currently be found by accessing the SEC's EDGAR system Company Search Page which is currently available at <https://www.sec.gov/edgar/searchedgar/companysearch.html> and searching for either Baker Tilly Municipal Advisors, LLC or for our CIK number which is 0001616995. The MSRB has made available on its website (www.msrb.org) a municipal advisory client brochure that describes the protections that may be provided by MSRB rules and how to file a complaint with the appropriate regulatory authority.

Contingent Fee. The fees to be paid by the Client to BTMA are or may be based on the size of the transaction and partially contingent on the successful closing of the transaction. Although this form of compensation may be customary in the municipal securities market, it presents a conflict because BTMA may have an incentive to recommend unnecessary financings, larger financings or financings that are disadvantageous to the Client. For example, when facts or circumstances arise that could cause a financing or other transaction to be delayed or fail to close, BTMA may have an incentive to discourage a full consideration of such facts and circumstances, or to discourage consideration of alternatives that may result in the cancellation of the financing or other transaction.

Hourly Fee Arrangements. Under an hourly fee form of compensation, BTMA will be paid an amount equal to the number of hours worked multiplied by an agreed upon billing rate. This form of compensation presents a potential conflict of interest if BTMA and the Client do not agree on a maximum fee under the applicable Appendix to this Engagement Letter because BTMA will not have a financial incentive to recommend alternatives that would result in fewer hours worked. In addition, hourly fees are typically payable by the Client whether or not the financing transaction closes.

Fixed Fee Arrangements. The fees to be paid by the Client to BTMA may be in a fixed amount established at the outset of the service. The amount is usually based upon an analysis by Client and BTMA of, among other things, the expected duration and complexity of the transaction and the work documented in the Scope Appendix to be performed by Baker Tilly. This form of compensation presents a potential conflict of interest because, if the transaction requires more work than originally contemplated, Baker Tilly may suffer a loss. Thus, Baker Tilly may recommend less time-consuming alternatives, or fail to do a thorough analysis of alternatives.

BTMA manages and mitigates conflicts related to fees and/or other services provided primarily through clarity in the fee to be charged and scope of work to be undertaken and by adherence to MSRB Rules including, but not limited to, the fiduciary duty which it owes to the Client requiring BTMA to put the interests of the Client ahead of its own and BTMA's duty to deal fairly with all persons in its municipal advisory activities.

To the extent any additional material conflicts of interest have been identified specific to a scope of work the conflict will be identified in the respective Scope Appendix. Material conflicts of interest that arise after the date of a Scope Appendix will be provided to the Client in writing at that time.

Special Purchase Request Form

Department

Clerk-Treasurer

Date Request Received

1/22/2026

Item(s) Requested

Arbitrage Reporting

Quotes were requested from:

Preferred Vendor:

Baker Tilly

Vendor ID:

Total Amount Requested:

unknown Hourly Rate is found
in Exhibit A

Request can be paid from one or more of the following expense lines:

Water Utility

Wastewater Utility

Additional Information:

Arbitrage Reporting is required
for our bond issues

Clerk-Treasurer Signature

Angela M. Eck

Date Presented to Board of Works

2/2/2026

Request is

Granted

Denied



Deep dive into arbitrage...

Arbitrage Reporting for Bonds

Arbitrage reporting for bonds involves calculating and remitting net investment earnings above the bond yield to the IRS. This is necessary to prevent issuers from unfairly profiting from their tax-exempt status. The five-year reporting requirement serves as a checkpoint for issuers to evaluate their arbitrage earnings and determine any rebate obligations. Factors such as time, balance, and investment yield determine whether bonds require an arbitrage rebate payment or if yield restriction is necessary to limit investment earnings. Issuers should conduct a thorough arbitrage rebate calculation to assess compliance status and make informed decisions before required IRS deadlines. [IRS](#) +1



- calculating arbitrage on bonds
- arbitrage rebate rules and regulations
- bond arbitrage explained
- definition arbitrage bonds
- history of arbitrage bonds
- arbitrage investing strategy
- arbitrage investment strategy
- arbitrage interest rates



Complying with Arbitrage Requirements - Internal...



Five-Year Arbitrage Rebate Reporting: A Complete Guide



View all



<https://www.irs.gov/pub/irs-pdf>

[PDF]

Complying with Arbitrage Requirements - Internal Revenue Service



PDF

File Size: 1MB

Page Count: 27

Bonds must be tested under two independent sets of **arbitrage** rules to determine if they are **arbitrage** bonds. If the **bonds** are **arbitrage** bonds under either set of rules, they are **arbitrage** bonds even if they are not **arbitrage** ... +



<https://rebatebyacs.com/five-year-arbitrage-rebate...>

Five-Year Arbitrage Rebate Reporting: A Complete Guide

Jan 8, 2025 - Five-year arbitrage rebate reporting represents a key milestone of municipal bond compliance. Success requires a combination of careful planning, ...



<https://www.pfmam.com/docs/default-source/newsroom>

[PDF] Arbitrage Rebate 101: The Basics Every Issuer Should Know

Arbitrage Rebate Exceptions xceptions to arbitrage rebate: size-based and time-based. Generally, an ...



<https://www.northwesternmutual.com/investments>

Northwestern Mutual® Investing | Invest In Bonds

Sponsored Wide Range Of Investment Options Including Stocks, Bonds, Mutual Funds, CDs, ETFs & More.

It's Easy To Get Started! No Commitment, Just A Better Conversation. Find An Advisor.

Save and Invest - Realistic Strategies - Tell Us Your Goals - Expert Recommendations

Insurance coverage: Term Life Insurance, Whole Life Insurance, Universal Life Insurance

How To Invest?

Why Northwestern Mutual

What Is a Financial Plan?

Get Matched To An Advisor

RE: Arbitrage Services

DATE: January 22, 2026

This Scope Appendix is attached by reference to the above-named engagement letter (the Engagement Letter) between the City of Butler, Indiana (the Client) and Baker Tilly Advisory Group, LP (Baker Tilly).

SCOPE OF WORK

Baker Tilly will perform the following services:

A. Arbitrage Services

Arbitrage Reporting

Baker Tilly shall, based on information supplied by the Client, make rebate and yield reduction calculations (while taking into consideration applicable exceptions) required by Section 148 of the Internal Revenue Service (IRS) Code and related U.S. Treasury regulations with respect to specified Debt Obligations for the reporting period designated for any such Debt Obligation. Baker Tilly shall prepare for submission by the Client the form(s) with which to submit any payment amount due to the IRS relative to each specified Debt Obligation. Periodically, Baker Tilly may provide the Client with a listing of the specified Debt Obligations and the reporting period designated for any such Debt Obligation (an Authorization Listing) to confirm the scope of the ongoing arbitrage services. Exhibit A reflects the Authorization Listing as of the date of this Scope Appendix.

The Client agrees to timely provide Baker Tilly with accurate information concerning cash and investment activity within all funds relative to the subject Debt Obligations. The information to be provided shall include:

1. Transaction ledgers that detail deposits and withdrawals of proceeds or money from other sources within any funds subject to the IRS arbitrage rules;
2. Payments of principal and interest on the Debt Obligations; and
3. All investment activity including:
 - a) Date of purchase or acquisition;
 - b) Purchase price of investments including any accrued interest;
 - c) Face amount and maturity date;
 - d) Stated rate of interest;
 - e) Interest payment dates;
 - f) Date of sale, transfer, or other disposition;
 - g) Sale or disposition price; and
 - h) Accrued interest due on the date of sale or disposition.
4. The Client will provide copies of Debt Obligation offering or legal documents, including, but not limited to, the official statement, the information return filed upon issuance (Form 8038 or 8038-G), the arbitrage certificate, verification report and the bond ordinance/trust indenture.
5. Any other information necessary for Baker Tilly to make the calculations required for the specified Debt Obligation.

The Client is responsible for notifying Baker Tilly of any of the following:

- > additional or subsequent Debt Obligations that would require arbitrage services;
- > redemptions/refundings of Debt Obligations that would affect the reporting period designated in the most recent Authorization Listing.

If the Client fails to provide any requested information in a timely and complete manner, Baker Tilly shall not be responsible for any delays in reporting timelines or missed deadlines.

Our engagement will not include verifying that: the Client's allocations of gross proceeds to purpose expenditures as reflected in the transaction ledgers were proper; investments were purchased at market price; no amounts were paid to any party in order to reduce the yield on any investment; investments are accurately identified in the transactions ledgers as tax-exempt, the Debt Obligation was appropriately structured or qualified as a tax-exempt offering; or information provided to us is complete and accurate.

During the performance of these procedures, it may become necessary for us to consult with your bond counsel and/or obtain information from them concerning interpretations of the above information as affected by applicable sections of the Internal Revenue Code.

Subsequent changes in official interpretations of the tax law may require or permit revision of calculations by requiring or permitting a different methodology for the calculation of arbitrage rebate and yield reduction. We will be under no obligation to update our report for any events occurring, or data or information coming to our attention, subsequent to the issuance of our report.

Calculation and payment of any arbitrage rebate liability and yield reduction payment due is the responsibility of the Client. As such, management has the primary responsibility for the arbitrage rebate and/or yield reduction payment return which the Client may be required to file. You should review the report and calculations carefully upon receipt.

Consultation Services Upon Request

As requested, Baker Tilly shall provide consultation services that may include the following: 1) advise on arbitrage rules and other compliance best practices; 2) make recommendations regarding the setup of bond accounts/funds and the tracking of expenditures and interest; 3) provide strategic advice and support in pursuing voluntary correction through the IRS Voluntary Closing Agreement Program; 4) provide IRS audit support; 5) prepare compliance monitoring schedules to track arbitrage compliance deadlines.

BILLING PROCEDURES

Normally, you will receive a monthly statement showing fees and costs incurred in the prior month. Occasionally, we may bill on a less frequent basis if the time involved in the prior month was minimal or if other arrangements are made. The account balance is due and payable on receipt of the statement.

Nonattest Services

As part of this engagement, we will perform certain nonattest services. For purposes of the Engagement Letter and this Scope Appendix, nonattest services include services that the *Government Auditing Standards* refers to as nonaudit services.

We will not perform any management functions or make management decisions on your behalf with respect to any nonattest services we provide.

In connection with our performance of any nonattest services, you agree that you will:

- > Continue to make all management decisions and perform all management functions, including approving all journal entries and general ledger classifications when they are submitted to you.
- > Designate an employee with suitable skill, knowledge, and/or experience, preferably within senior management, to oversee the services we perform.
- > Evaluate the adequacy and results of the nonattest services we perform.
- > Accept responsibility for the results of our nonattest services.
- > Establish and maintain internal controls, including monitoring ongoing activities related to the nonattest function.

Conflicts of Interest

Attachment A to the Engagement Letter contains important disclosure information that is applicable to this Scope Appendix.

We are unaware of any additional conflicts of interest related to this Scope Appendix that exist at this time.

Termination

This Scope Appendix will terminate according to the terms of the Engagement Letter.

**SCOPE APPENDIX to
Engagement Letter dated: January 22, 2026
Between City of Butler, Indiana, and
Baker Tilly Advisory Group, LP**

If this Scope Appendix is acceptable, please sign below and return one copy to us for our files. We look forward to working with you on this important project.

Sincerely,

BAKER TILLY ADVISORY GROUP, LP

Christina L. Cromer

Christina L. Cromer, Managing Director

Signature Section:

The services and terms as set forth in this Scope Appendix are agreed to on behalf of the Client by:

Name: _____

Title: _____

Date: _____

Exhibit A

Arbitrage Services

Authorization to Engage Services (Authorization Listing)

This Authorization Listing is pursuant to the Arbitrage Services Scope Appendix (Scope Appendix) dated January 22, 2026 by and between the City of Butler, Indiana (the Client) and Baker Tilly Advisory Group, LP (Baker Tilly). Baker Tilly will provide the services outlined in the Scope Appendix with respect to the following Debt Obligation(s) unless written notification is provided to Baker Tilly that the Client will not require these services within 30 days of receipt of this Authorization Listing:

Debt Obligation	Closing Date	Frequency
\$8,065,000 Sewage Works Revenue Bonds, Series 2021	3/25/2021	5th Year
\$2,147,000 Sewage Works Revenue Bonds, Series 2023	4/19/2023	5th Year*
\$3,568,000 Waterworks Revenue Bonds, Series 2023	4/19/2023	5th Year*

**Initial interim computation scheduled*

COMPENSATION AND INVOICING

Fees for services set forth in the Scope Appendix will be billed at standard billing rates based upon the actual time and expenses incurred:

Standard Hourly Rates by Job Classification 1/1/2026

Title	Hourly Rate
Principals / Directors	\$510 - \$695
Managers / Senior Managers	\$330 - \$480
Consultants / Analysts / Senior Consultants	\$210 - \$320
Support / Paraprofessionals / Interns	\$120 - \$230

**Billing rates are subject to change periodically due to changing requirements and economic conditions. The Client will be notified of any change to fees. If Client does not dispute such change in fees within thirty (30) days of receiving the notification, Client will be deemed to have accepted such change. The fees billed will be the fees in place at the time services are provided. Actual fees will be based upon experience of the staff assigned and the complexity of the engagement.*

The above fees shall include all expenses incurred except for direct, project-related expenses such as travel costs.

Technology Fee: In addition to our professional fees, our invoices will include a 5% fee for software, technology, and data security.





Butler, IN, City - Arbitrage Services Agreement

From Arbitrage <arbitrage@BakerTilly.com>

Date Thu 1/22/2026 1:13 PM

To clerktreasurer <clerktreasurer@cityofbutler.in.gov>

Cc Arbitrage <arbitrage@BakerTilly.com>

📎 1 attachment (1 MB)

Butler, IN, City - MSA and Arbitrage Services Scope Appendix.pdf;

Ms. Eck,

We have attached a Master Services Agreement and Arbitrage Services Scope Appendix. We are sending this new agreement for one or both of the following reasons: 1) to consolidate the bond issues we already track under past arbitrage agreements and/or 2) to add recent bond issues for which we are not yet engaged. This agreement does not include bond issues that have had final calculations. For your reference, a summary regarding arbitrage has been included directly below.

- *Issuers of tax-exempt debt benefit from borrowing rates that are typically lower than borrowing rates available in the taxable market. Proceeds of tax-exempt debt that are invested in the taxable market could be earning yields that are greater than the borrowing yield on the tax-exempt debt. The IRS has set forth rules and regulations that are designed to eliminate the benefit to an issuer of investing proceeds of tax-exempt debt in higher yielding taxable investments. These rules are referred to as the arbitrage rules. When the yield on the investments exceeds the yield of the bond issue, a repayment of arbitrage profit is due to the United States through the IRS. We perform arbitrage calculations to determine whether a payment is due. Calculations are required by the IRS to be performed every five years and at the date of maturity of the bonds. If the bonds are redeemed, then a calculation is required at the date of the redemption. If it is determined that a payment is owed, a Form 8038-T must be filled out and sent to the IRS along with the payment.*

We ask that you please review the Authorization Listing (Exhibit A) (page 13 of the PDF). If you think a bond issue (or bond anticipation note) is missing, please let us know. Additionally, if any of the listed issues have been refunded or redeemed prior to final maturity, please let us know. Otherwise, if the attached meets with your approval, please return an executed copy to us for our records. A signature is required on pages 6 and 12 of the attached PDF.

Once this agreement is signed, we will periodically send a new Authorization Listing. This will keep you informed of which bond issues we are tracking, and it will allow us to add new bond issues as they are issued.

If you have any questions or concerns, please respond to this email, and Christina Cromer or Alicia Friedrich will reach out to you.

Thank you,

Baker Tilly Arbitrage Services Team



Baker Tilly Advisory Group, LP

T: +1 (317) 465 1565

9229 Delegates Row, Suite 400

Indianapolis, IN 46240

arbitrage@bakertilly.com | bakertilly.com

Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, operate under an alternative practice structure and are members of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. Baker Tilly US, LLP is a licensed CPA firm that provides assurance services to its clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and consulting services to their clients and are not licensed CPA firms.

Special Purchase Request Form

Department Clerk - Treasurer

Date Request Received 1/26/2006

Item(s) Requested Financial Planning and
Continuing Disclosures for bonds

Quotes were requested from: Baker Tilly

Preferred Vendor: Baker Tilly

Vendor ID: _____

Total Amount Requested: \$39,600

Request can be paid from one or more of the following expense lines:

General Fund, MVH, Park, Public
Safety LIT, Water Utility, Wastewater
Util.

Additional Information: Continuing Disclosures are
required for our bond issues

Clerk-Treasurer Signature Angela M. Eck

Date Presented to Board of Works 2/2/06

Request is

Granted

Denied

**Baker Tilly
2025**

2025 SDI Rate Study	4,900.00	
2025 Comprehensive Financial Plan	31,200.00	
Industrial Billing Consultation	1,312.50	
Arbitrage	1,970.00	
Continuing Disclosures	16,817.90	
READI	6,796.25	
	\$ 62,996.65	paid to Baker Tilly in 2025

Services Agreement Comparison

2025 Comprehensive Financial Plan	31,200.00	
Continuing Disclosures	16,817.90	
	\$ 48,017.90	paid in 2025 that is in new BT + Services Agreement

\$39,600 new BT + Services for 2026

\$ 8,417.90 Potential Savings

RE: BT+ Services

DATE: January 26, 2026

This Scope Appendix is attached by reference to the above-named engagement letter (the Engagement Letter) between City of Butler, Indiana, (the Client) and Baker Tilly Advisory Group, LP (Baker Tilly).

SCOPE OF WORK

Baker Tilly agrees to furnish and perform the following services as requested.

A. Client Fiscal Sustainability Plan

Baker Tilly will develop a long-term financial plan (Fiscal Sustainability Plan) for the Client working in concert with Client officials and staff. The Fiscal Sustainability Plan model will incorporate assumptions regarding revenue and expenditure estimates, tax base changes, utility rate increases, capital outlays, existing and estimated debt service, and estimated property tax and sales tax rates over the specified planning period. Features of the Fiscal Sustainability Plan model may include the below items tailored to Client needs and requests:

- > A long-term financial planning model for Client requested funds
- > Details regarding assumptions utilized for both revenue and expenditure estimates.
- > Charts, graphs, and tables depicting historical trends and future estimates.
- > Summary of outstanding debt related to the financing of previous capital expenditures.

The Fiscal Sustainability Plan will be developed for a baseline scenario representing the most likely or expected conditions. Scenarios may also be developed representing favorable and unfavorable scenarios to capture a range of potential financial outcomes.

Phase 1 - Information Gathering

1. Meet with the Client, as necessary, to seek input into the development of the Fiscal Sustainability Plan, to gain an understanding of long-term financial goals, services and service levels, and desired future state of Client finances.
2. Meet with the Client, as necessary, to discuss historical trends in revenues and expenditures and thoughts about potential future performance.
3. Meet with the Client, and its department heads when necessary, to compile and prepare a multi-year capital improvement plan.
4. Gather historical financial data from the client.

Phase 2 – Analysis

1. Analyze historical financial, economic, and statistical data and trends for the funds included in the analysis, including revenues, expenditures, cash reserves, fund balances, outstanding debt, and capital improvements.
2. Identify unusual variations from the revenues and expenditures budget.
3. Provide proposed adjusting transactions if necessary for the Client's approval.
4. Provide explanation of adjustments as necessary.

Phase 3 - Preliminary Plan

1. Develop schedules of receipts, disbursements, and fund balances of all analyzed funds of the Client for the immediate three prior years based upon reports and records of the Client, to identify trends in revenues, expenditures, and fund balances.
2. Create a baseline financial model of all analyzed operating funds of the Client for the current and next four calendar years ending. Analysis will include estimates of revenues on a major category basis and expenditures by function on a major category basis.
3. Overlay the prepared capital improvement plan onto the financial model to propose funding resources and opportunities.
4. Analyze minimum fund balances to be maintained.
5. Identify potential shortfalls in revenues and provide suggestions, as available, to bridge funding gaps.
6. Evaluate current rates for Utilities.
7. Analyze preliminary baseline financial model and additional scenarios (as applicable) with the Client. Based on that analysis, Baker Tilly may modify the baseline model and additional scenarios as appropriate.

Phase 4 - Fiscal Sustainability Plan Report

1. Baker Tilly will develop the Fiscal Sustainability Plan and report incorporating the financial model and scenarios, as applicable.
2. Provide the Fiscal Sustainability Plan to the Client.

Phase 5 – Meetings

1. Attend meetings with the client as follows: working group meeting, presentation of draft report to Client representatives, and final presentation to the Client's fiscal body (annual hours estimate assumes one meeting).

B. Continuing Disclosure Services

Baker Tilly will commence continuing disclosure services for debt obligations as set forth in any continuing disclosure undertaking for the debt obligations (CDU) that the Client will execute upon settlement. Annually, the Firm will check in with the Client to confirm the engagement for the next annual reporting period.

In carrying out its duties, Baker Tilly shall do the following:

1. Preparation and filing of annual reporting

The Client will provide Baker Tilly with the executed CDU, including any master or supplemental CDUs.

Baker Tilly will:

- a) Identify the Client's reporting obligations, assist, as needed, with any necessary operating data, and file any required annual report and financial statements, including the audit if available, as provided for in each CDU for the reporting period;
- b) Provide to the Municipal Securities Rulemaking Board (MSRB) through its Electronic Municipal Market Access System (EMMA), the annual information required under each respective CDU;
- c) Provide additional reporting to purchasers, as set forth in bond related agreements; and
- d) If not filed at the time of the annual report, file the audit as set forth in the CDU.

2. Assistance filing reportable events on EMMA

Upon notification of one of the events listed as set forth in each CDU (collectively, Reportable Events), Baker Tilly will assist the Client with filing any Reportable Events. Most Reportable Events are required by the Rule to be filed within ten business days of the occurrence. Client will notify Baker Tilly as soon as possible when they believe a reportable event has or may have occurred to enable Baker Tilly to file a timely notice on EMMA. It is the Client's sole responsibility to notify Baker Tilly of the potential occurrence of a Reportable Event.

3. Compliance Check

- a) At the time of issuance, Baker Tilly will prepare the Client's post issuance policies and procedures. If these policies and procedures are already in place, Baker Tilly will review with the Client.
- b) At the time that Baker Tilly conducts services annually under item 1, Baker Tilly will update the compliance check.
- c) If a deficiency is found and the bonds remain outstanding at the time of Baker Tilly's compliance check, Baker Tilly will prepare any necessary reporting or notices to meet the CDU obligations. Baker Tilly will provide the Client with documentation that the EMMA filing has occurred.

4. Other post issuance services (Upon Request)

If requested, Baker Tilly will provide to the Client other post issuance services including, but not limited to, consultation related to disclosure operating procedures, rating surveillance support, and debt management.

Client agrees to provide Baker Tilly with the audit and accurate information with respect to the annual report in a timely manner and to fully disclose to Baker Tilly any Reportable Events as they occur.

BT+ SERVICE EXPECTATIONS

The Client will designate a staff member to serve as the primary liaison between the Client and Baker Tilly. This individual will assist in providing accurate and timely information necessary for the successful completion of the projects outlined above and will help coordinate required meetings. Baker Tilly acknowledges that some information may already be available in our files or on the Client's website. To ensure seamless collaboration, Baker Tilly will assign a dedicated team, including two primary contacts, who will serve as your trusted advisors and provide consistent support throughout the year. This team will work closely with your designated liaison to deliver proactive guidance, timely communication, and exceptional service. Baker Tilly will also provide an annual project calendar which will estimate project delivery and meeting dates. This calendar is subject to change throughout the year, and any major modifications will be approved by the Client.

COMPENSATION AND INVOICING

Fees for services set forth in Scope of Work Section A will be **\$3,300 per month** and include up to 145 hours for calendar year 2026 services (January – December 2026).

If additional hours beyond the level set forth above are needed in calendar year 2026 those additional hours will be billed on a time and expense basis per the table below.

Standard Hourly Rates by Job Classification
1/1/2026

Title	Hourly Rate
Principals / Directors	\$510 - \$695
Managers / Senior Managers	\$330 - \$480
Consultants / Analysts / Senior Consultants	\$210 - \$320
Support / Paraprofessionals / Interns	\$120 - \$230

**Billing rates are subject to change periodically due to changing requirements and economic conditions. The Client will be notified of any change to fees. If Client does not dispute such change in fees within thirty (30) days of receiving the notification, Client will be deemed to have accepted such change. The fees billed will be the fees in place at the time services are provided. Actual fees will be based upon experience of the staff assigned and the complexity of the engagement.*

The above fees shall include all expenses incurred except for direct, project-related expenses such as travel costs.

BILLING PROCEDURES

Normally, you will receive a monthly statement showing fees and costs incurred in the prior month. Occasionally, we may bill on a less frequent basis if the time involved in the prior month was minimal or if other arrangements are made. The account balance is due and payable on receipt of the statement.

Nonattest Services

As part of this engagement, we will perform certain nonattest services. For purposes of the Engagement Letter and this Scope Appendix, nonattest services include services that the *Government Auditing Standards* refers to as nonaudit services.

We will not perform any management functions or make management decisions on your behalf with respect to any nonattest services we provide.

**SCOPE APPENDIX to
Engagement Letter dated: February 11, 2025
Between City of Butler, Indiana, and
Baker Tilly Advisory Group, LP**

In connection with our performance of any nonattest services, you agree that you will:

- > Continue to make all management decisions and perform all management functions, including approving all journal entries and general ledger classifications when they are submitted to you.
- > Designate an employee with suitable skill, knowledge, and/or experience, preferably within senior management, to oversee the services we perform.
- > Evaluate the adequacy and results of the nonattest services we perform.
- > Accept responsibility for the results of our nonattest services.
- > Establish and maintain internal controls, including monitoring ongoing activities related to the nonattest function.

Conflicts of Interest

Attachment A to the Engagement Letter contains important disclosure information that is applicable to this Scope Appendix.

We are unaware of any additional conflicts of interest related to this Scope Appendix that exist at this time.

Termination

This Scope Appendix will terminate according to the terms of the Engagement Letter.

If this Scope Appendix is acceptable, please sign below and return one copy to us for our files. We look forward to working with you on this important project.

Sincerely,

BAKER TILLY ADVISORY GROUP, LP



Eric J. Walsh, Principal

Signature Section:

The services and terms as set forth in this Scope Appendix are agreed to on behalf of the Client by:

Name: _____

Title: _____

Date: _____

