WABASH COUNTY COUNCIL

The Wabash County Council met in session on Monday, September 15, 2025, in the Commissioner's Meeting Room of the Wabash County Courthouse. Chairman Kyle Bowman called the meeting to order at 6:00 p.m. Council members present: Bowman, Matthew Mize, Dave Terflinger, Matt Dillon (arrived at 6:01 pm), Sam Hann, and Nick Kopkey. Gary Ridenour was absent. Mize opened with a word of prayer and Bowman led the Pledge of Allegiance. The proceedings of the meeting were recorded by Wabash County Auditor Shelly Baucco.

First order of business was a review and approval of the minutes from the Budget Hearings and the August 21, 2025, meeting. Kopkey made a motion to approve the minutes as presented. Terflinger seconded the motion; it passed by a 5-0 vote.

Bowman opened the hearing for the Wabash County Solid Waste Management Budget Hearing. Mize noted that the corrections were made as suggested. Bowman asked if there are any public comments, there were none. Sam Hann motioned to close the hearing. Mize seconded and Bowman advised Dillon who arrived during this, on where the meeting was. It passed by a 5-0-1 with Dillon abstaining.

Adoption of the 2026 Budgets

Bowman asked if there were any questions on the 2026 budgets. Mize noted that there were a few tiny changes but it is still over the max levy amount. Dillon made a motion to approve Ordinance 2025-85-11 Wabash County 2026 Budget as presented pending state approval. Hann seconded the motion; it passed by a 6-0 vote.

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

State Form 55855 (7-15)
Approved by the State Board of Accounts, 2015
Prescribed by the Department of Local Government Finance

Budget Form No. 4
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Ordinance / Resolution Number: 2025-85-11

Be it ordained/resolved by the Wabash County Council that for the expenses of WABASH COUNTY for the year ending December 31, 2026 the sums herein specified are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing the same. Such sums herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided for by law. In addition, for the purposes of raising revenue to meet the necessary expenses of WABASH COUNTY, the property tax levies and property tax rates as herein specified are included herein. Budget Form 4-B for all funds must be completed and submitted in the manner prescribed by the Department of Local Government Finance.

This ordinance/resolution shall be in full force and effect from and after its passage and approval by the Wabash County Council.

Name of Adopting Entity / Fiscal Body	Type of Adopting Entity / Fiscal Body	Date of Adoption
Wabash County Council	County Council	09/15/2025

Funds

Fund Code	Fund Name	Adopted Budget	Adopted Tax Levy	Adopted Tax Rate
0005	CASINO/RIVERBOAT	$80,000	$0	0.0000
0061	RAINY DAY	$60,000	$0	0.0000
0101	GENERAL	$17,719,451	$5,967,806	0.3328
0124	2015 REASSESSMENT	$179,820	$48,015	0.0027
0702	HIGHWAY	$6,163,167	$0	0.0000
0706	LOCAL ROAD & STREET	$767,750	$0	0.0000
0790	CUMULATIVE BRIDGE	$410,000	$399,924	0.0223
0801	HEALTH	$436,541	$331,047	0.0185
1157	PUBLIC SAFETY ACCESS POINT - OPERATING	$1,575,584	$0	0.0000
2391	CUMULATIVE CAPITAL DEVELOPMENT	$1,165,000	$564,915	0.0315
2411	ECONOMIC DEV INCOME TAX CEDIT	$1,494,000	$0	0.0000
		$30,051,313	$7,311,707	0.4078

Home-Ruled Funds (Not Reviewed by DLGF)

Fund Code	Fund Name	Adopted Budget
9500	HR # 1 Surveyor's Cornerstone Perpetuation(1202)	$31,643
9501	HR #2 - Clerks Record's Perpetuation (1119)	$4,900
9502	HR #3 - Recorder's Perpetuation (1189)	$92,084
9503	HR #4 - Pre-trial Diversion (2501)	$46,500
9504	HR #5- Security Protection (1160)	$3,400
9505	HR #6 -Covered Bridges (1134)	$4,500
9506	HR #7 -Drug Court (2511)	$18,500
9507	HR #8 - Alcohol & Drug (2510)	$99,051
9508	HR #9 - Clerk's IV D Incentive (8899)	$13,181
9509	HR #10 - Emergency Right to Know (1152)	$7,500

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

State Form 55866 (7-15)
Approved by the State Board of Accounts, 2015
Prescribed by the Department of Local Government Finance

Budget Form No. 4
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9511	HR #12 - Local Health Trust (1206)	$5,766
9512	HR #13 - Auditor Plat Book (1181)	$20,273
9513	HR #14 - Adult Probation User Fee (2100)	$173,464
9514	HR #15 - Juvenile Probation User Fee (2150)	$2,700
9515	HR #16 - County Misdemeanant (1175)	$19,000
9516	HR #17 - Sex Offender (4204)	$6,000
9517	HR #18 - County Elected Official Training (1217)	$8,000
9518	HR #19 - Sheriff Pension (1193)	$21,000
9519	HR #20 - CASA (1212)	$78,706
9520	HR #21 - Solid Waste Admin Fee (1194)	$9,800
9521	HR #22-Commissary Payroll (4949)	$80,170
9522	HR #23 - Statewide 911 (1222)	$590,750
9523	HR #24- EMA Volunteer Support (4951)	$8,200
9524	HR #25 - Recorder's Enhanced Access (1154)	$17,313
9525	HR #26 -Local Health Maintenance (1168)	$22,753
9526	HR #27 - SPHI - Strengthening Pulic Health (8850)	$0
9527	HR #28 - LIT Public Safety (1170)	$1,581,000
9528	HR #29 - Adult Probation Admin Fee (2000)	$20,000
9530	HR #31- CASA Donation Fund (4112)	$13,155
9533	HR #34 Auditor Ineligible Deduction (1216)	$10,000
9534	HR #35- Accident Report (1101)	$6,000
9535	HR #36 Firearms Fund (1156)	$26,000
9539	HR #40- Unsafe Premises (1207)	$29,500
9540	HR #41-21.027 American Rescue Plan	$0
9541	HR #42 -Drug Free Community (1148)	$50,000
9542	HR #43 - Opioid Restricted (1237)	$98,652
9543	HR #44 - Opioid Unrestricted (1238)	$100,000
9544	HR #45- LIT Jail (1233)	$1,331,000
9545	Hr #46 Local Public Health Services (1161)	$358,314
		$5,008,775

Bowman presented an appointment of Marie Lloyd to the Property Tax Assessment Board of Appeals (PTABOA) to complete the term of Terry Knee. Mize made a motion to accept the appointment. Dillon seconded the motion; it passed by a 5-0-1 vote with Terflinger abstaining.

TRANSFER RESOLUTION
NO. 2025-85-09

WHEREAS, it has been determined that it is now necessary to transfer appropriations from one major budget classification to another withing the same fund;
NOW, THERFORE:

SEC. 1 Be it ordained by the Wabash County Council of Wabash County, Indiana, that for the expense of said county government and its institutions for the year ending December 31, 2025, the following sums of money are hereby transferred and ordered set apart out of the appropriated accounts herein specified, subject to the laws governing the same:

INCREASE		Amount Requested	Amount Approved	AYE	NAY	ABS
General Fund						
Autopsy/ Labs/ Xray's	1000.30109.00000.0007	$ 2,500.00	$ 2,500.00	6	0	0

SEC. 2 WHEREAS, it has been shown that certain existing appropriations now have unobligated balances which will not be needed for the purposes for which appropriated, it is further resolved that the following existing appropriations be reduced in the following amounts:

DECREASE		**Amount Requested**	**Amount Approved**	**AYE**	**NAY**	**ABS**
General Fund						
Autopsy Supplies	**1000.22410.00000.0007**	**$ 2,500.00**	**$ 2,500.00**	**6**	**0**	**0**

The coroner decreased the Autopsy Supplies and increased the Autopsy Lab to better fit the needs. Terflinger made a motion to approve the transfer. Dillion seconded the motion; it passed by a 6-0 vote.

ADDITIONAL APPROPRIATIONS
ORDINANCE #2025-85-12

WHEREAS, it has been determined that it is now necessary to appropriate more money than was appropriated in the annual budget; NOW, THEREFORE:

SEC. 1 Be it ordained by the Wabash County Council of Wabash County, Indiana, that for the expenses of the taxing unit the following additional sums of money are hereby appropriated out of the funds named and for the purposes specified, subject to the laws governing the same:

GENERAL FUND

		Requested	Appropriated	AYE	NAY
Health Fund					
Capital Outlays					
Office Renovations	1159.40435.00000.0000	$97,661.00	$97,661.00	6	0
Local Health Fund					
Capital Outlays					
Office Renovations	1161.40435.00000.0000	$34,967.00	$34,967.00	6	0

Bowman noted that Rich Mofield could not make the meeting and the Auditor, Shelly Baucco, advised that this was for the Health Departments share of the renovations to the old Jail building. Bowman also noted that this had been pending the Health Board approval which has now been received so this project can now move forward. Dillion made a motion to approve the appropriation. Terflinger seconded the motion; it passed by a 6-0 vote.

Local Health Trust					
Personal Services					
FICA/SS/Medicare	1206.17100.00000.0000	$ 190.00	$ 190.00	6	0

This line item was to cover additional FICA for 2025. Dillion made a motion to approve the additional appropriation. Terflinger seconded the motion; it passed by 6-0 vote.

PSAP					
Other Services and Charges					
Telephone	1235.30240.00000.0000	$ 7,000.00	$ 7,000.00	6	0

The phone bill was moved from Statewide to the PSAP budget which made the budget short for the phone bill. Hann made a motion to approve the additional appropriation. Kopkey seconded the motion; it passed by 6-0 vote.

Bowman then asked if there was any old business to be addressed and there was none.

The Council reviewed the following documents:
Auditor & Treasurer Financial Reports – August 2025
Wabash County Sheriff's report of Commissary Fund – August 2025
Wabash County Soil & Water Conservation District – August 2025

With no other business to come before the Council, Dillon made to motion adjourn the Council meeting.

The next regularly scheduled meeting is October 20, 2025, at 6:00pm.

The following individuals also attended the County Council meeting:
**If any names are spelled incorrectly, we apologize.*
Tenille Zartman, Sandy Beeks, Cheryl Ross, Jeff Dawes, Mark Frantz, Ryan Smith, Jim Dixon, and Kandy Barker
Via **Zoom:** Laura Grandstaff.

WABASH COUNTY COUNCIL

Kyle Bowman, Chairman

Matthew Mize, Vice-Chairman

Sam Hann

Matt Dillon

Nick Kopkey

Gary Ridenour

David Terflinger

Attest: Shelly Baucco
Shelly Baucco, Wabash County Auditor