

**WABASH COUNTY COUNCIL MEETING AND  
FINAL ADOPTION HEARING OF THE 2018 BUDGETS AND  
THE LOCAL INCOME TAX CREDIT RATES PUBLIC HEARING**

The Wabash County Council met in session on Monday, September 25, 2017 in the Commissioner's Meeting Room of the Wabash County Courthouse. Chairman Jeff Dawes called the meeting to order at 5:00 P.M. Seven Council members were present: Dawes, Randy Curless, Matthew Mize, Lorissa Sweet, Matt Dillon, Philip Dale, and Kyle Bowman. Bowman opened with a word of prayer and Dawes led in the Pledge of Allegiance. The proceedings of the meeting were recorded by the County Auditor's office.

Chairman Dawes requested that those present silence their cell phones and stated that all public comments regarding agenda and non-agenda items are permitted and encouraged.

The first order of business was to approve the minutes of the August 28, 2017 Council meeting. Dillon made a motion to approve the minutes. Dale seconded the motion and it passed by a 6-0 vote with one abstention from Curless since he had been absent from that meeting. Next was the approval of the September 12, 13, 14 budget hearing minutes. Dillon made a motion to approve the minutes. Dale seconded the motion and it passed by a 7-0 vote.

The next order of business was to address a Transfer of Funds from one fund to another fund as allowed by IC 36-2-7-5.11(c). Present for the request was County Recorder Lori Draper.

**TRANSFER RESOLUTION  
2018-85-06**

Whereas, it has been determined that it is now necessary to transfer money from one fund to another fund per IC 36-2-7-5.11(c); NOW, THEREFORE:

**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, 2017, the following sums of money are hereby transferred and ordered set apart out of the two funds herein named and for the purposes herein specified, subject to the laws governing the same:

**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.

**SECURITY PROTECTION FUND #1160**

**DECREASE:**

Cash Balance:	Amount Requested	Amt. Approved	AYE	NAY
	\$6,000.00	\$6,000.00	7	0

**RECORDER'S PERPETUATION FUND #1159**

**INCREASE:**

Capital Outlay-Computer Equipment	Amount Requested	Amt. Approved	AYE	NAY
#1189-40400.000.0000	\$6,000.00	\$6,000.00	7	0

Explanation: Submitted by County Recorder, L. Draper: Per I.C 36-2-7.5-11(c): Money in the Security Protection Fund may be transferred to the County Recorder's Perpetuation Fund for the uses set forth in IC 36-2-7-10(f). IC 36-2-7.5-11(d): A county recorder may use money in the fund only to purchase, upgrade, implement, or maintain redacting technology, or to secure protection measures used in the office of the county recorder. The transferred money will be used toward the purchase of microfilm printer/reader.

Dillon made a motion to approve the request for a transfer of funds from one fund to another fund as allowed by IC 36-2-7.5-11(c). Curless seconded the motion and it passed by a 7-0 vote.

County Recorder Lori Draper requested to purchase a microfilm printer/reader, and to pay installation costs in the amount of \$12,000; using \$6,000 of the transferred funds from the Security Protection Fund and \$6,000 from the cash balance of the Recorder's Records Perpetuation Fund. Per IC 36-2-7-10(f), money from these funds can be used **without appropriation** as long as the money is spent for the preservation of records and/or the improvement of record keeping systems and equipment. Draper requested Council's approval of the purchase even though not required by statute for Council's information and as a courtesy. Dale made a motion to approve the purchase as requested. Sweet seconded the motion and it passed by a 7-0 vote.

## **WABASH COUNTY SOLID WASTE MANAGEMENT DISTRICT'S 2018 BUDGET HEARING**

County Council Chairman Dawes opened the hearing of the Wabash County Solid Waste District's proposed 2018 budget for discussion and public input. Present for the hearing were Solid Waste Director, Jen Rankin and Solid Waste Board member, Ken Ahlfeld. County Council had reviewed the 2018 proposed budget of the Solid Waste District at the September 14, 2017 county budget hearing. Council had noted that the Solid Waste budget included larger increases for two Solid Waste employee positions than the 1% increase preliminarily approved for county employees. At the time, Commissioner Hauptert had reported that the Solid Waste District needs to attract better qualified employees who are interested in employment longevity with the Solid Waste District. Rankin and Ahlfeld explained that the cost of materials has increased substantially which results in a larger increase in that budget account. The Council suggested no decreases, increases or changes to the budget as proposed. No public comment was heard. The final adoption hearing is scheduled for October 23, 2017.

### **FINAL ADOPTION HEARING OF THE 2018 WABASH COUNTY BUDGETS**

Councilman Dawes thanked the County departments for their cooperation and thanked the County Auditor's office for the assistance that Council received

during the 2018 budget process. Council's consensus was to approve the budgets as previously modified at the Sept. 14<sup>th</sup> budget hearing with salary increases as designated, decreases to the proposed budgets as designated, and the transfer of certain expenses as designated. The General Fund budget also includes the \$113,998 in property tax caps. Upon approval by Council, the estimated property tax levy will be approximately \$104,606 over the maximum levy allowed, but the levy and tax rates will be officially determined by the Department of Local Government Finance (DLGF) after submission of the budgets and tax levies by the Auditor's office. The DLGF must certify the 2018 budget before, or by February 15, 2018.

Dale made a motion to approve **Ordinance #2017-85-05 for 2018 Appropriations and Tax Rates which adopts the General Fund Budget, the Tax-rated Fund Budgets and all Wabash County Special Revenue (home-ruled) Budgets.** Mize seconded the motion and it passed by a 6-1 vote with Dillon voting against the adoption of the budget. The 2018 advertised and adopted budgets for all county funds are listed below:

Fund	Department	Category	Sub-Category	Published	Adopted
0005 - CASINO/RIVERBOAT	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	\$85,000	\$85,000
<b>0005 - CASINO/RIVERBOAT Total</b>				<b>\$85,000</b>	<b>\$85,000</b>
0101 - GENERAL	CLERK OF CIRCUIT COURT (COUNTY CLERK)	PERSONAL SERVICES	Salaries and Wages	\$281,352	\$251,096
0101 - GENERAL	CLERK OF CIRCUIT COURT (COUNTY CLERK)	SUPPLIES	Office Supplies	\$4,000	\$4,000
0101 - GENERAL	CLERK OF CIRCUIT COURT (COUNTY CLERK)	SUPPLIES	Operating Supplies	\$500	\$500
0101 - GENERAL	CLERK OF CIRCUIT COURT (COUNTY CLERK)	SUPPLIES	Other Supplies	\$500	\$500
0101 - GENERAL	CLERK OF CIRCUIT COURT (COUNTY CLERK)	SERVICES AND CHARGES	Professional Services	\$5,000	\$5,000
0101 - GENERAL	CLERK OF CIRCUIT COURT (COUNTY CLERK)	SERVICES AND CHARGES	Communication and Transportation	\$700	\$700
0101 - GENERAL	CLERK OF CIRCUIT COURT (COUNTY CLERK)	SERVICES AND CHARGES	Printing and Advertising	\$2,000	\$2,000
0101 - GENERAL	CLERK OF CIRCUIT COURT (COUNTY CLERK)	SERVICES AND CHARGES	Other Services and Charges	\$700	\$700
0101 - GENERAL	COUNTY AUDITOR	PERSONAL SERVICES	Salaries and Wages	\$217,346	\$185,388
0101 - GENERAL	COUNTY AUDITOR	SUPPLIES	Office Supplies	\$2,500	\$2,500
0101 - GENERAL	COUNTY AUDITOR	SERVICES AND CHARGES	Communication and Transportation	\$1,000	\$1,000
0101 - GENERAL	COUNTY AUDITOR	SERVICES AND CHARGES	Repairs and Maintenance	\$2,000	\$2,000

0101 - GENERAL	COUNTY AUDITOR	SERVICES AND CHARGES	Other Services and Charges	\$1,000	\$1,000
0101 - GENERAL	COUNTY TREASURER	PERSONAL SERVICES	Salaries and Wages	\$82,233	\$82,233
0101 - GENERAL	COUNTY TREASURER	SUPPLIES	Office Supplies	\$1,800	\$1,800
0101 - GENERAL	COUNTY TREASURER	SUPPLIES	Operating Supplies	\$9,560	\$9,560
0101 - GENERAL	COUNTY TREASURER	SUPPLIES	Other Supplies	\$85	\$85
0101 - GENERAL	COUNTY TREASURER	SERVICES AND CHARGES	Communication and Transportation	\$660	\$660
0101 - GENERAL	COUNTY TREASURER	SERVICES AND CHARGES	Repairs and Maintenance	\$800	\$800
0101 - GENERAL	COUNTY TREASURER	SERVICES AND CHARGES	Other Services and Charges	\$847	\$847
0101 - GENERAL	COUNTY RECORDER	PERSONAL SERVICES	Salaries and Wages	\$51,976	\$51,976
0101 - GENERAL	COUNTY RECORDER	SERVICES AND CHARGES	Other Services and Charges	\$465	\$465
0101 - GENERAL	COUNTY SHERIFF	PERSONAL SERVICES	Salaries and Wages	\$822,337	\$818,146
0101 - GENERAL	COUNTY SHERIFF	PERSONAL SERVICES	Employee Benefits	\$1,000	\$1,000
0101 - GENERAL	COUNTY SHERIFF	PERSONAL SERVICES	Other Personal Services	\$1,500	\$1,500
0101 - GENERAL	COUNTY SHERIFF	SUPPLIES	Office Supplies	\$7,000	\$7,000
0101 - GENERAL	COUNTY SHERIFF	SUPPLIES	Operating Supplies	\$107,200	\$107,200
0101 - GENERAL	COUNTY SHERIFF	SUPPLIES	Repair and Maintenance Supplies	\$55,000	\$55,000
0101 - GENERAL	COUNTY SHERIFF	SUPPLIES	Other Supplies	\$12,000	\$12,000
0101 - GENERAL	COUNTY SHERIFF	SERVICES AND CHARGES	Professional Services	\$20,000	\$20,000
0101 - GENERAL	COUNTY SHERIFF	SERVICES AND CHARGES	Communication and Transportation	\$11,000	\$11,000
0101 - GENERAL	COUNTY SHERIFF	SERVICES AND CHARGES	Repairs and Maintenance	\$600	\$600
0101 - GENERAL	COUNTY SHERIFF	SERVICES AND CHARGES	Other Services and Charges	\$3,300	\$3,300
0101 - GENERAL	COUNTY SURVEYOR	PERSONAL SERVICES	Salaries and Wages	\$105,009	\$105,009
0101 - GENERAL	COUNTY SURVEYOR	SUPPLIES	Office Supplies	\$1,200	\$1,200
0101 - GENERAL	COUNTY SURVEYOR	SUPPLIES	Operating Supplies	\$400	\$400
0101 - GENERAL	COUNTY SURVEYOR	SUPPLIES	Other Supplies	\$400	\$400
0101 - GENERAL	COUNTY SURVEYOR	SERVICES AND CHARGES	Professional Services	\$4,175	\$4,175
0101 - GENERAL	COUNTY SURVEYOR	SERVICES AND CHARGES	Communication and Transportation	\$400	\$400
0101 - GENERAL	COUNTY SURVEYOR	SERVICES AND CHARGES	Printing and Advertising	\$50	\$50
0101 - GENERAL	COUNTY SURVEYOR	SERVICES AND CHARGES	Utility Services	\$525	\$525

0101 - GENERAL	COUNTY SURVEYOR	SERVICES AND CHARGES	Repairs and Maintenance	\$2,150	\$2,150
0101 - GENERAL	COUNTY SURVEYOR	SERVICES AND CHARGES	Other Services and Charges	\$495	\$495
0101 - GENERAL	COUNTY CORONER	PERSONAL SERVICES	Salaries and Wages	\$11,827	\$11,827
0101 - GENERAL	COUNTY CORONER	SUPPLIES	Office Supplies	\$400	\$400
0101 - GENERAL	COUNTY CORONER	SUPPLIES	Operating Supplies	\$32,050	\$22,050
0101 - GENERAL	COUNTY CORONER	SUPPLIES	Other Supplies	\$500	\$500
0101 - GENERAL	COUNTY CORONER	SERVICES AND CHARGES	Professional Services	\$121,000	\$61,000
0101 - GENERAL	COUNTY CORONER	SERVICES AND CHARGES	Communication and Transportation	\$3,000	\$11,500
0101 - GENERAL	COUNTY CORONER	SERVICES AND CHARGES	Utility Services	\$500	\$0
0101 - GENERAL	COUNTY CORONER	SERVICES AND CHARGES	Repairs and Maintenance	\$4,000	\$0
0101 - GENERAL	COUNTY CORONER	SERVICES AND CHARGES	Rentals	\$18,500	\$18,500
0101 - GENERAL	COUNTY CORONER	SERVICES AND CHARGES	Other Services and Charges	\$700	\$700
0101 - GENERAL	COUNTY CORONER	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	\$71,500	\$1,500
0101 - GENERAL	COUNTY ASSESSOR	PERSONAL SERVICES	Salaries and Wages	\$136,272	\$136,272
0101 - GENERAL	COUNTY ASSESSOR	SUPPLIES	Office Supplies	\$2,000	\$2,000
0101 - GENERAL	COUNTY ASSESSOR	SERVICES AND CHARGES	Professional Services	\$30,700	\$0
0101 - GENERAL	COUNTY ASSESSOR	SERVICES AND CHARGES	Communication and Transportation	\$1,000	\$1,000
0101 - GENERAL	COUNTY ASSESSOR	SERVICES AND CHARGES	Other Services and Charges	\$2,000	\$2,000
0101 - GENERAL	PROSECUTING ATTORNEY	PERSONAL SERVICES	Salaries and Wages	\$178,030	\$177,455
0101 - GENERAL	PROSECUTING ATTORNEY	SUPPLIES	Office Supplies	\$4,500	\$4,500
0101 - GENERAL	PROSECUTING ATTORNEY	SERVICES AND CHARGES	Professional Services	\$4,400	\$4,400
0101 - GENERAL	PROSECUTING ATTORNEY	SERVICES AND CHARGES	Communication and Transportation	\$1,500	\$1,500
0101 - GENERAL	PROSECUTING ATTORNEY	SERVICES AND CHARGES	Printing and Advertising	\$2,000	\$2,000
0101 - GENERAL	PROSECUTING ATTORNEY	SERVICES AND CHARGES	Insurance	\$3,050	\$3,050
0101 - GENERAL	PROSECUTING ATTORNEY	SERVICES AND CHARGES	Utility Services	\$2,000	\$2,000
0101 - GENERAL	PROSECUTING ATTORNEY	SERVICES AND CHARGES	Repairs and Maintenance	\$2,700	\$2,700

0101 - GENERAL	PROSECUTING ATTORNEY	SERVICES AND CHARGES	Other Services and Charges	\$11,000	\$11,000
0101 - GENERAL	REGISTRATION OF VOTERS	PERSONAL SERVICES	Salaries and Wages	\$1,656	\$1,656
0101 - GENERAL	REGISTRATION OF VOTERS	SUPPLIES	Office Supplies	\$100	\$100
0101 - GENERAL	REGISTRATION OF VOTERS	SUPPLIES	Operating Supplies	\$1,000	\$1,000
0101 - GENERAL	REGISTRATION OF VOTERS	SERVICES AND CHARGES	Communication and Transportation	\$300	\$300
0101 - GENERAL	COUNTY COOPERATIVE EXTENSION SERVICE (AGENT)	PERSONAL SERVICES	Salaries and Wages	\$50,667	\$45,269
0101 - GENERAL	COUNTY COOPERATIVE EXTENSION SERVICE (AGENT)	SUPPLIES	Office Supplies	\$4,000	\$4,000
0101 - GENERAL	COUNTY COOPERATIVE EXTENSION SERVICE (AGENT)	SERVICES AND CHARGES	Professional Services	\$113,548	\$113,050
0101 - GENERAL	COUNTY COOPERATIVE EXTENSION SERVICE (AGENT)	SERVICES AND CHARGES	Communication and Transportation	\$5,000	\$5,000
0101 - GENERAL	COUNTY COOPERATIVE EXTENSION SERVICE (AGENT)	SERVICES AND CHARGES	Repairs and Maintenance	\$500	\$500
0101 - GENERAL	COUNTY COOPERATIVE EXTENSION SERVICE (AGENT)	SERVICES AND CHARGES	Other Services and Charges	\$1,300	\$1,300
0101 - GENERAL	VETERANS SERVICE OFFICER	PERSONAL SERVICES	Salaries and Wages	\$23,951	\$23,951
0101 - GENERAL	VETERANS SERVICE OFFICER	SUPPLIES	Office Supplies	\$350	\$350
0101 - GENERAL	VETERANS SERVICE OFFICER	SUPPLIES	Operating Supplies	\$500	\$500
0101 - GENERAL	VETERANS SERVICE OFFICER	SERVICES AND CHARGES	Professional Services	\$1,200	\$1,200
0101 - GENERAL	VETERANS SERVICE OFFICER	SERVICES AND CHARGES	Communication and Transportation	\$700	\$700
0101 - GENERAL	VETERANS SERVICE OFFICER	SERVICES AND CHARGES	Repairs and Maintenance	\$375	\$375
0101 - GENERAL	VETERANS SERVICE OFFICER	SERVICES AND CHARGES	Other Services and Charges	\$160	\$160
0101 - GENERAL	COUNTY ELECTION BOARD	PERSONAL SERVICES	Salaries and Wages	\$28,600	\$28,600
0101 - GENERAL	COUNTY ELECTION BOARD	SUPPLIES	Office Supplies	\$200	\$200
0101 - GENERAL	COUNTY ELECTION BOARD	SUPPLIES	Operating Supplies	\$750	\$750
0101 - GENERAL	COUNTY ELECTION BOARD	SUPPLIES	Other Supplies	\$300	\$300
0101 - GENERAL	COUNTY ELECTION BOARD	SERVICES AND CHARGES	Professional Services	\$29,500	\$19,500
0101 - GENERAL	COUNTY ELECTION BOARD	SERVICES AND CHARGES	Communication and Transportation	\$500	\$500
0101 - GENERAL	COUNTY ELECTION	SERVICES	Printing and	\$2,500	\$2,500

	BOARD	AND CHARGES	Advertising		
0101 - GENERAL	COUNTY ELECTION BOARD	SERVICES AND CHARGES	Repairs and Maintenance	\$500	\$500
0101 - GENERAL	COUNTY ELECTION BOARD	SERVICES AND CHARGES	Rentals	\$400	\$400
0101 - GENERAL	COUNTY ELECTION BOARD	SERVICES AND CHARGES	Other Services and Charges	\$2,700	\$2,700
0101 - GENERAL	COUNTY ELECTION BOARD	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	\$31,025	\$31,025
0101 - GENERAL	DRAINAGE BOARD	PERSONAL SERVICES	Salaries and Wages	\$5,886	\$5,886
0101 - GENERAL	DRAINAGE BOARD	SUPPLIES	Office Supplies	\$350	\$350
0101 - GENERAL	DRAINAGE BOARD	SERVICES AND CHARGES	Professional Services	\$7,005	\$9,000
0101 - GENERAL	DRAINAGE BOARD	SERVICES AND CHARGES	Communication and Transportation	\$150	\$150
0101 - GENERAL	DRAINAGE BOARD	SERVICES AND CHARGES	Printing and Advertising	\$240	\$240
0101 - GENERAL	DRAINAGE BOARD	SERVICES AND CHARGES	Repairs and Maintenance	\$300	\$300
0101 - GENERAL	DRAINAGE BOARD	SERVICES AND CHARGES	Other Services and Charges	\$225	\$225
0101 - GENERAL	PTABOA BOARD	SERVICES AND CHARGES	Professional Services	\$450	\$450
0101 - GENERAL	COUNTY COMMISSIONERS	PERSONAL SERVICES	Salaries and Wages	\$146,060	\$146,060
0101 - GENERAL	COUNTY COMMISSIONERS	PERSONAL SERVICES	Employee Benefits	\$1,815,000	\$1,930,000
0101 - GENERAL	COUNTY COMMISSIONERS	PERSONAL SERVICES	Other Personal Services	\$450	\$450
0101 - GENERAL	COUNTY COMMISSIONERS	SERVICES AND CHARGES	Professional Services	\$283,910	\$222,160
0101 - GENERAL	COUNTY COMMISSIONERS	SERVICES AND CHARGES	Communication and Transportation	\$1,000	\$1,000
0101 - GENERAL	COUNTY COMMISSIONERS	SERVICES AND CHARGES	Printing and Advertising	\$12,000	\$12,000
0101 - GENERAL	COUNTY COMMISSIONERS	SERVICES AND CHARGES	Insurance	\$357,500	\$357,500
0101 - GENERAL	COUNTY COMMISSIONERS	SERVICES AND CHARGES	Repairs and Maintenance	\$5,000	\$5,000
0101 - GENERAL	COUNTY COMMISSIONERS	SERVICES AND CHARGES	Other Services and Charges	\$723,700	\$723,700
0101 - GENERAL	CITY-COUNTY COUNCIL	PERSONAL SERVICES	Salaries and Wages	\$36,856	\$36,856
0101 - GENERAL	CITY-COUNTY COUNCIL	SERVICES AND CHARGES	Communication and Transportation	\$650	\$650
0101 - GENERAL	CITY-COUNTY COUNCIL	SERVICES AND CHARGES	Other Services and Charges	\$250	\$250

0101 - GENERAL	PLAN COMMISSION	PERSONAL SERVICES	Salaries and Wages	\$62,552	\$62,552
0101 - GENERAL	PLAN COMMISSION	SUPPLIES	Office Supplies	\$2,000	\$2,000
0101 - GENERAL	PLAN COMMISSION	SUPPLIES	Operating Supplies	\$1,000	\$1,000
0101 - GENERAL	PLAN COMMISSION	SERVICES AND CHARGES	Professional Services	\$6,600	\$6,060
0101 - GENERAL	PLAN COMMISSION	SERVICES AND CHARGES	Communication and Transportation	\$660	\$660
0101 - GENERAL	PLAN COMMISSION	SERVICES AND CHARGES	Other Services and Charges	\$100	\$100
0101 - GENERAL	PROPERTY TAX CAP IMPACT - BUDGET PURPOSES ONLY	PROPERTY TAX CAP	Property Tax Cap Impact	\$113,998	\$113,998
0101 - GENERAL	COURT HOUSE	PERSONAL SERVICES	Salaries and Wages	\$19,059	\$19,059
0101 - GENERAL	COURT HOUSE	SUPPLIES	Office Supplies	\$4,000	\$4,000
0101 - GENERAL	COURT HOUSE	SUPPLIES	Operating Supplies	\$5,000	\$5,000
0101 - GENERAL	COURT HOUSE	SERVICES AND CHARGES	Professional Services	\$258,000	\$258,000
0101 - GENERAL	COURT HOUSE	SERVICES AND CHARGES	Utility Services	\$144,500	\$144,500
0101 - GENERAL	COURT HOUSE	SERVICES AND CHARGES	Repairs and Maintenance	\$103,500	\$72,800
0101 - GENERAL	COURT HOUSE	SERVICES AND CHARGES	Other Services and Charges	\$91,500	\$91,500
0101 - GENERAL	COURT HOUSE	CAPITAL OUTLAYS	Buildings	\$100,000	\$100,000
0101 - GENERAL	COURT HOUSE	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	\$8,000	\$8,000
0101 - GENERAL	SUPERIOR COURT #1 (SUPERIOR COURT)	PERSONAL SERVICES	Salaries and Wages	\$145,887	\$141,456
0101 - GENERAL	SUPERIOR COURT #1 (SUPERIOR COURT)	PERSONAL SERVICES	Other Personal Services	\$600	\$600
0101 - GENERAL	SUPERIOR COURT #1 (SUPERIOR COURT)	SUPPLIES	Office Supplies	\$4,300	\$4,300
0101 - GENERAL	SUPERIOR COURT #1 (SUPERIOR COURT)	SUPPLIES	Operating Supplies	\$4,750	\$4,750
0101 - GENERAL	SUPERIOR COURT #1 (SUPERIOR COURT)	SUPPLIES	Other Supplies	\$2,695	\$2,695
0101 - GENERAL	SUPERIOR COURT #1 (SUPERIOR COURT)	SERVICES AND CHARGES	Professional Services	\$120,446	\$120,446
0101 - GENERAL	SUPERIOR COURT #1 (SUPERIOR COURT)	SERVICES AND CHARGES	Communication and Transportation	\$100	\$100
0101 - GENERAL	SUPERIOR COURT #1 (SUPERIOR COURT)	SERVICES AND CHARGES	Insurance	\$1,700	\$1,700
0101 - GENERAL	SUPERIOR COURT #1 (SUPERIOR COURT)	SERVICES AND CHARGES	Other Services and Charges	\$4,100	\$4,100
0101 - GENERAL	SUPERIOR COURT #1 (SUPERIOR COURT)	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	\$2,221	\$2,221
0101 - GENERAL	CIRCUIT COURT	PERSONAL SERVICES	Salaries and Wages	\$110,451	\$107,497

0101 - GENERAL	CIRCUIT COURT	PERSONAL SERVICES	Other Personal Services	\$7,500	\$7,500
0101 - GENERAL	CIRCUIT COURT	SUPPLIES	Office Supplies	\$3,500	\$3,500
0101 - GENERAL	CIRCUIT COURT	SUPPLIES	Operating Supplies	\$1,550	\$1,550
0101 - GENERAL	CIRCUIT COURT	SUPPLIES	Other Supplies	\$5,500	\$200
0101 - GENERAL	CIRCUIT COURT	SERVICES AND CHARGES	Professional Services	\$258,957	\$258,957
0101 - GENERAL	CIRCUIT COURT	SERVICES AND CHARGES	Communication and Transportation	\$400	\$400
0101 - GENERAL	CIRCUIT COURT	SERVICES AND CHARGES	Insurance	\$1,690	\$1,690
0101 - GENERAL	CIRCUIT COURT	SERVICES AND CHARGES	Repairs and Maintenance	\$3,000	\$3,000
0101 - GENERAL	CIRCUIT COURT	SERVICES AND CHARGES	Other Services and Charges	\$3,100	\$3,100
0101 - GENERAL	PROBATION	PERSONAL SERVICES	Salaries and Wages	\$520,958	\$520,958
0101 - GENERAL	PROBATION	SUPPLIES	Office Supplies	\$4,000	\$4,000
0101 - GENERAL	PROBATION	SUPPLIES	Other Supplies	\$1,200	\$1,200
0101 - GENERAL	PROBATION	SERVICES AND CHARGES	Professional Services	\$500	\$500
0101 - GENERAL	PROBATION	SERVICES AND CHARGES	Communication and Transportation	\$1,000	\$1,000
0101 - GENERAL	PROBATION	SERVICES AND CHARGES	Repairs and Maintenance	\$1,500	\$1,500
0101 - GENERAL	COMMUNICATIONS DEPARTMENT (RADIO-PHONES-DISPATCH)	PERSONAL SERVICES	Salaries and Wages	\$532,520	\$532,520
0101 - GENERAL	COMMUNICATIONS DEPARTMENT (RADIO-PHONES-DISPATCH)	SUPPLIES	Office Supplies	\$1,200	\$1,200
0101 - GENERAL	COMMUNICATIONS DEPARTMENT (RADIO-PHONES-DISPATCH)	SUPPLIES	Other Supplies	\$1,000	\$1,000
0101 - GENERAL	COMMUNICATIONS DEPARTMENT (RADIO-PHONES-DISPATCH)	SERVICES AND CHARGES	Professional Services	\$750	\$750
0101 - GENERAL	COMMUNICATIONS DEPARTMENT (RADIO-PHONES-DISPATCH)	SERVICES AND CHARGES	Communication and Transportation	\$1,500	\$1,500
0101 - GENERAL	COMMUNICATIONS DEPARTMENT (RADIO-PHONES-DISPATCH)	SERVICES AND CHARGES	Printing and Advertising	\$100	\$100
0101 - GENERAL	COMMUNICATIONS DEPARTMENT (RADIO-PHONES-DISPATCH)	SERVICES AND CHARGES	Utility Services	\$4,800	\$4,800
0101 - GENERAL	COMMUNICATIONS DEPARTMENT (RADIO-PHONES-DISPATCH)	SERVICES AND CHARGES	Repairs and Maintenance	\$2,800	\$2,800

0101 - GENERAL	COMMUNICATIONS DEPARTMENT (RADIO-PHONES-DISPATCH)	SERVICES AND CHARGES	Rentals	\$16,800	\$16,800
0101 - GENERAL	COMMUNICATIONS DEPARTMENT (RADIO-PHONES-DISPATCH)	SERVICES AND CHARGES	Other Services and Charges	\$200	\$200
0101 - GENERAL	COMMUNICATIONS DEPARTMENT (RADIO-PHONES-DISPATCH)	PROPERTY TAX CAP	Property Tax Cap Impact	\$0	\$0
0101 - GENERAL	WEIGHTS & MEASURES INSPECTOR	PERSONAL SERVICES	Salaries and Wages	\$14,305	\$14,305
0101 - GENERAL	WEIGHTS & MEASURES INSPECTOR	SUPPLIES	Office Supplies	\$250	\$250
0101 - GENERAL	WEIGHTS & MEASURES INSPECTOR	SUPPLIES	Other Supplies	\$500	\$500
0101 - GENERAL	WEIGHTS & MEASURES INSPECTOR	SERVICES AND CHARGES	Professional Services	\$600	\$600
0101 - GENERAL	WEIGHTS & MEASURES INSPECTOR	SERVICES AND CHARGES	Communication and Transportation	\$1,000	\$1,000
0101 - GENERAL	WEIGHTS & MEASURES INSPECTOR	SERVICES AND CHARGES	Printing and Advertising	\$200	\$200
0101 - GENERAL	WEIGHTS & MEASURES INSPECTOR	SERVICES AND CHARGES	Other Services and Charges	\$50	\$50
0101 - GENERAL	CIVIL DEFENSE	PERSONAL SERVICES	Salaries and Wages	\$64,374	\$64,374
0101 - GENERAL	CIVIL DEFENSE	SUPPLIES	Office Supplies	\$1,300	\$1,300
0101 - GENERAL	CIVIL DEFENSE	SUPPLIES	Operating Supplies	\$5,000	\$5,000
0101 - GENERAL	CIVIL DEFENSE	SUPPLIES	Repair and Maintenance Supplies	\$1,850	\$1,850
0101 - GENERAL	CIVIL DEFENSE	SUPPLIES	Other Supplies	\$4,085	\$4,085
0101 - GENERAL	CIVIL DEFENSE	SERVICES AND CHARGES	Professional Services	\$3,005	\$3,005
0101 - GENERAL	CIVIL DEFENSE	SERVICES AND CHARGES	Communication and Transportation	\$875	\$875
0101 - GENERAL	CIVIL DEFENSE	SERVICES AND CHARGES	Printing and Advertising	\$425	\$425
0101 - GENERAL	CIVIL DEFENSE	SERVICES AND CHARGES	Utility Services	\$3,500	\$3,500
0101 - GENERAL	CIVIL DEFENSE	SERVICES AND CHARGES	Repairs and Maintenance	\$7,150	\$7,150
0101 - GENERAL	CIVIL DEFENSE	SERVICES AND CHARGES	Other Services and Charges	\$400	\$400
0101 - GENERAL	CIVIL DEFENSE	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	\$24,000	\$12,000
0101 - GENERAL	CIVIL DEFENSE	PROPERTY TAX CAP	Property Tax Cap Impact	\$0	\$0
0101 - GENERAL	JAIL	PERSONAL SERVICES	Salaries and Wages	\$837,588	\$834,262
0101 - GENERAL	JAIL	PERSONAL SERVICES	Other Personal Services	\$5,000	\$5,000
0101 - GENERAL	JAIL	SUPPLIES	Operating Supplies	\$153,300	\$153,300

0101 - GENERAL	JAIL	SUPPLIES	Other Supplies	\$12,300	\$12,300
0101 - GENERAL	JAIL	SERVICES AND CHARGES	Professional Services	\$3,200	\$3,200
0101 - GENERAL	JAIL	SERVICES AND CHARGES	Utility Services	\$152,500	\$152,500
0101 - GENERAL	JAIL	SERVICES AND CHARGES	Repairs and Maintenance	\$34,600	\$34,600
0101 - GENERAL	JAIL	SERVICES AND CHARGES	Other Services and Charges	\$5,500	\$5,500
0101 - GENERAL	4-D PROGRAM (CHILD SUPPORT)	PERSONAL SERVICES	Salaries and Wages	\$129,107	\$128,532
0101 - GENERAL	4-D PROGRAM (CHILD SUPPORT)	PERSONAL SERVICES	Employee Benefits	\$76,115	\$76,115
0101 - GENERAL	4-D PROGRAM (CHILD SUPPORT)	SUPPLIES	Office Supplies	\$3,000	\$3,000
0101 - GENERAL	4-D PROGRAM (CHILD SUPPORT)	SERVICES AND CHARGES	Professional Services	\$3,400	\$3,400
0101 - GENERAL	4-D PROGRAM (CHILD SUPPORT)	SERVICES AND CHARGES	Communication and Transportation	\$1,000	\$1,000
0101 - GENERAL	4-D PROGRAM (CHILD SUPPORT)	SERVICES AND CHARGES	Printing and Advertising	\$1,500	\$1,500
0101 - GENERAL	4-D PROGRAM (CHILD SUPPORT)	SERVICES AND CHARGES	Insurance	\$2,300	\$2,300
0101 - GENERAL	4-D PROGRAM (CHILD SUPPORT)	SERVICES AND CHARGES	Utility Services	\$2,300	\$2,300
0101 - GENERAL	4-D PROGRAM (CHILD SUPPORT)	SERVICES AND CHARGES	Repairs and Maintenance	\$1,500	\$1,500
0101 - GENERAL	4-D PROGRAM (CHILD SUPPORT)	SERVICES AND CHARGES	Other Services and Charges	\$5,800	\$5,800
0101 - GENERAL	SOIL CONSERVATION (SOIL & WATER)	PERSONAL SERVICES	Salaries and Wages	\$33,084	\$33,084
0101 - GENERAL	SOIL CONSERVATION (SOIL & WATER)	SUPPLIES	Operating Supplies	\$1,000	\$1,000
0101 - GENERAL	SOIL CONSERVATION (SOIL & WATER)	SERVICES AND CHARGES	Professional Services	\$3,000	\$3,000
0101 - GENERAL	GIS	SUPPLIES	Office Supplies	\$500	\$500
0101 - GENERAL	GIS	SUPPLIES	Other Supplies	\$2,200	\$2,200
0101 - GENERAL	GIS	SERVICES AND CHARGES	Professional Services	\$19,300	\$19,300
0101 - GENERAL	GIS	SERVICES AND CHARGES	Communication and Transportation	\$500	\$500
0101 - GENERAL	GIS	SERVICES AND CHARGES	Repairs and Maintenance	\$11,700	\$11,700
0101 - GENERAL	GIS	SERVICES AND CHARGES	Other Services and Charges	\$300	\$300
<b>0101 - GENERAL Total</b>				<b>\$10,495,365</b>	<b>\$10,241,208</b>

0124 - 2015 REASSESSMENT	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	\$2,000	\$2,000
0124 - 2015 REASSESSMENT	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	\$182,200	\$182,200
0124 - 2015 REASSESSMENT	NO DEPARTMENT	SERVICES AND CHARGES	Repairs and Maintenance	\$3,270	\$3,270
<b>0124 - 2015 REASSESSMENT Total</b>				<b>\$187,470</b>	<b>\$187,470</b>
0702 - HIGHWAY	HIGHWAY ADMINISTRATION	PERSONAL SERVICES	Salaries and Wages	\$127,213	\$127,213
0702 - HIGHWAY	HIGHWAY ADMINISTRATION	PERSONAL SERVICES	Employee Benefits	\$617,213	\$617,213
0702 - HIGHWAY	HIGHWAY ADMINISTRATION	PERSONAL SERVICES	Other Personal Services	\$3,500	\$3,500
0702 - HIGHWAY	HIGHWAY ADMINISTRATION	SUPPLIES	Operating Supplies	\$2,100	\$2,100
0702 - HIGHWAY	HIGHWAY ADMINISTRATION	SERVICES AND CHARGES	Professional Services	\$7,500	\$7,500
0702 - HIGHWAY	HIGHWAY ADMINISTRATION	SERVICES AND CHARGES	Communication and Transportation	\$1,800	\$1,800
0702 - HIGHWAY	HIGHWAY ADMINISTRATION	SERVICES AND CHARGES	Printing and Advertising	\$1,000	\$1,000
0702 - HIGHWAY	HIGHWAY ADMINISTRATION	SERVICES AND CHARGES	Insurance	\$120,100	\$120,100
0702 - HIGHWAY	HIGHWAY ADMINISTRATION	SERVICES AND CHARGES	Utility Services	\$4,800	\$4,800
0702 - HIGHWAY	HIGHWAY ADMINISTRATION	SERVICES AND CHARGES	Repairs and Maintenance	\$25,000	\$25,000
0702 - HIGHWAY	HIGHWAY ADMINISTRATION	SERVICES AND CHARGES	Other Services and Charges	\$700	\$700
0702 - HIGHWAY	HIGHWAY ADMINISTRATION	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	\$20,100	\$20,100
0702 - HIGHWAY	MAINTENANCE & REPAIR	PERSONAL SERVICES	Salaries and Wages	\$595,465	\$595,465
0702 - HIGHWAY	MAINTENANCE & REPAIR	SUPPLIES	Operating Supplies	\$2,000	\$2,000
0702 - HIGHWAY	MAINTENANCE & REPAIR	SUPPLIES	Repair and Maintenance Supplies	\$1,321,000	\$1,321,000
0702 - HIGHWAY	MAINTENANCE & REPAIR	SUPPLIES	Other Supplies	\$2,000	\$2,000
0702 - HIGHWAY	MAINTENANCE & REPAIR	SERVICES AND CHARGES	Professional Services	\$43,000	\$43,000
0702 - HIGHWAY	MAINTENANCE & REPAIR	SERVICES AND CHARGES	Other Services and Charges	\$19,850	\$19,850
0702 - HIGHWAY	GENERAL & UNDISTRIBUTED EXPENSE	PERSONAL SERVICES	Salaries and Wages	\$126,202	\$126,202
0702 - HIGHWAY	GENERAL & UNDISTRIBUTED EXPENSE	SUPPLIES	Operating Supplies	\$190,000	\$190,000
0702 - HIGHWAY	GENERAL & UNDISTRIBUTED	SUPPLIES	Repair and Maintenance	\$41,000	\$41,000

	EXPENSE		Supplies		
0702 - HIGHWAY	GENERAL & UNDISTRIBUTED EXPENSE	SUPPLIES	Other Supplies	\$11,750	\$11,750
0702 - HIGHWAY	GENERAL & UNDISTRIBUTED EXPENSE	SERVICES AND CHARGES	Professional Services	\$3,000	\$3,000
0702 - HIGHWAY	GENERAL & UNDISTRIBUTED EXPENSE	SERVICES AND CHARGES	Utility Services	\$21,700	\$21,700
0702 - HIGHWAY	GENERAL & UNDISTRIBUTED EXPENSE	SERVICES AND CHARGES	Repairs and Maintenance	\$154,500	\$154,500
0702 - HIGHWAY	GENERAL & UNDISTRIBUTED EXPENSE	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	\$436,000	\$436,000
<b>0702 - HIGHWAY Total</b>				<b>\$3,898,493</b>	<b>\$3,898,493</b>
0706 - LOCAL ROAD & STREET	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	\$10,000	\$10,000
0706 - LOCAL ROAD & STREET	NO DEPARTMENT	CAPITAL OUTLAYS	Infrastructure	\$60,000	\$60,000
<b>0706 - LOCAL ROAD &amp; STREET Total</b>				<b>\$70,000</b>	<b>\$70,000</b>
0790 - CUMULATIVE BRIDGE	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	\$5,000	\$5,000
0790 - CUMULATIVE BRIDGE	NO DEPARTMENT	SERVICES AND CHARGES	Repairs and Maintenance	\$205,000	\$205,000
0790 - CUMULATIVE BRIDGE	NO DEPARTMENT	CAPITAL OUTLAYS	Infrastructure	\$1,146,500	\$1,146,500
0790 - CUMULATIVE BRIDGE	NO DEPARTMENT	CAPITAL OUTLAYS	Construction	\$25,000	\$25,000
<b>0790 - CUMULATIVE BRIDGE Total</b>				<b>\$1,381,500</b>	<b>\$1,381,500</b>
0801 - HEALTH	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	\$221,937	\$221,937
0801 - HEALTH	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	\$96,758	\$96,758
0801 - HEALTH	NO DEPARTMENT	SUPPLIES	Office Supplies	\$1,000	\$1,000
0801 - HEALTH	NO DEPARTMENT	SUPPLIES	Operating Supplies	\$5,300	\$5,300
0801 - HEALTH	NO DEPARTMENT	SUPPLIES	Other Supplies	\$1,200	\$1,200
0801 - HEALTH	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	\$8,400	\$8,400
0801 - HEALTH	NO DEPARTMENT	SERVICES AND CHARGES	Insurance	\$7,900	\$7,900
0801 - HEALTH	NO DEPARTMENT	SERVICES AND CHARGES	Utility Services	\$3,600	\$3,600
0801 - HEALTH	NO DEPARTMENT	SERVICES AND CHARGES	Repairs and Maintenance	\$200	\$200
0801 - HEALTH	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	\$122,705	\$122,705

0801 - HEALTH Total				\$469,000	\$469,000
2391 - CUMULATIVE CAPITAL DEVELOPMENT	NO DEPARTMENT	SERVICES AND CHARGES	Repairs and Maintenance	\$25,000	\$25,000
2391 - CUMULATIVE CAPITAL DEVELOPMENT	NO DEPARTMENT	CAPITAL OUTLAYS	Improvements Other Than Building	\$60,000	\$60,000
2391 - CUMULATIVE CAPITAL DEVELOPMENT	NO DEPARTMENT	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	\$110,000	\$110,000
<b>2391 - CUMULATIVE CAPITAL DEVELOPMENT Total</b>				<b>\$195,000</b>	<b>\$195,000</b>
2411 - ECONOMIC DEV INCOME TAX CREDIT	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	\$177,500	\$177,500
2411 - ECONOMIC DEV INCOME TAX CREDIT	NO DEPARTMENT	SERVICES AND CHARGES	Utility Services	\$4,700	\$4,700
2411 - ECONOMIC DEV INCOME TAX CREDIT	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	\$325,750	\$325,750
2411 - ECONOMIC DEV INCOME TAX CREDIT	NO DEPARTMENT	CAPITAL OUTLAYS	Buildings	\$300,000	\$300,000
2411 - ECONOMIC DEV INCOME TAX CREDIT	NO DEPARTMENT	CAPITAL OUTLAYS	Infrastructure	\$25,000	\$25,000
<b>2411 - ECONOMIC DEV INCOME TAX CREDIT Total</b>				<b>\$832,950</b>	<b>\$832,950</b>
9500 - Home-Rule Fund #1	NO DEPARTMENT	SUPPLIES	Operating Supplies	\$24,000	\$24,000
<b>9500 - Home-Rule Fund #1 Total</b>				<b>\$24,000</b>	<b>\$24,000</b>
9501 - Home-Rule Fund #2	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	\$18,000	\$18,000
9501 - Home-Rule Fund #2	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	\$1,500	\$1,500
9501 - Home-Rule Fund #2	NO DEPARTMENT	SUPPLIES	Office Supplies	\$200	\$200
9501 - Home-Rule Fund #2	NO DEPARTMENT	SUPPLIES	Operating Supplies	\$1,000	\$1,000
9501 - Home-Rule Fund #2	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	\$1,000	\$1,000
9501 - Home-Rule Fund #2	NO DEPARTMENT	SERVICES AND CHARGES	Repairs and Maintenance	\$500	\$500
9501 - Home-Rule Fund #2	NO DEPARTMENT	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	\$7,500	\$7,500
<b>9501 - Home-Rule Fund #2 Total</b>				<b>\$29,700</b>	<b>\$29,700</b>
9502 - Home-Rule Fund #3	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	\$43,354	\$43,354

9502 - Home-Rule Fund #3	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	\$6,705	\$6,705
9502 - Home-Rule Fund #3	NO DEPARTMENT	SUPPLIES	Office Supplies	\$600	\$600
9502 - Home-Rule Fund #3	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	\$20,780	\$20,780
9502 - Home-Rule Fund #3	NO DEPARTMENT	SERVICES AND CHARGES	Communication and Transportation	\$600	\$600
9502 - Home-Rule Fund #3	NO DEPARTMENT	SERVICES AND CHARGES	Repairs and Maintenance	\$2,700	\$2,700
9502 - Home-Rule Fund #3	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	\$1,000	\$1,000
9502 - Home-Rule Fund #3	NO DEPARTMENT	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	\$13,000	\$13,000
<b>9502 - Home-Rule Fund #3 Total</b>				<b>\$88,739</b>	<b>\$88,739</b>
9503 - Home-Rule Fund #4	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	\$32,498	\$32,498
9503 - Home-Rule Fund #4	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	\$29,393	\$29,393
9503 - Home-Rule Fund #4	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	\$3,500	\$3,500
9503 - Home-Rule Fund #4	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	\$10,000	\$10,000
9503 - Home-Rule Fund #4	NO DEPARTMENT	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	\$30,000	\$30,000
<b>9503 - Home-Rule Fund #4 Total</b>				<b>\$105,391</b>	<b>\$105,391</b>
9504 - Home-Rule Fund #5	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	\$3,300	\$3,300
<b>9504 - Home-Rule Fund #5 Total</b>				<b>\$3,300</b>	<b>\$3,300</b>
9505 - Home-Rule Fund #6	NO DEPARTMENT	SERVICES AND CHARGES	Repairs and Maintenance	\$4,500	\$4,500
<b>9505 - Home-Rule Fund #6 Total</b>				<b>\$4,500</b>	<b>\$4,500</b>
9506 - Home-Rule Fund #7	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	\$500	\$500
<b>9506 - Home-Rule Fund #7 Total</b>				<b>\$500</b>	<b>\$500</b>
9507 - Home-Rule Fund #8	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	\$43,829	\$43,829
9507 - Home-Rule Fund #8	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	\$26,272	\$26,272
9507 - Home-Rule Fund #8	NO DEPARTMENT	SUPPLIES	Office Supplies	\$3,000	\$3,000

9507 - Home-Rule Fund #8	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	\$15,000	\$15,000
9507 - Home-Rule Fund #8	NO DEPARTMENT	SERVICES AND CHARGES	Repairs and Maintenance	\$1,500	\$1,500
<b>9507 - Home-Rule Fund #8 Total</b>				<b>\$89,601</b>	<b>\$89,601</b>
9508 - Home-Rule Fund #9	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	\$11,076	\$11,076
<b>9508 - Home-Rule Fund #9 Total</b>				<b>\$11,076</b>	<b>\$11,076</b>
9509 - Home-Rule Fund #10	NO DEPARTMENT	SUPPLIES	Repair and Maintenance Supplies	\$750	\$750
9509 - Home-Rule Fund #10	NO DEPARTMENT	SUPPLIES	Other Supplies	\$750	\$750
9509 - Home-Rule Fund #10	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	\$2,500	\$2,500
9509 - Home-Rule Fund #10	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	\$3,000	\$3,000
<b>9509 - Home-Rule Fund #10 Total</b>				<b>\$7,000</b>	<b>\$7,000</b>
9510 - Home-Rule Fund #11	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	\$0	\$0
9510 - Home-Rule Fund #11	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	\$0	\$0
9510 - Home-Rule Fund #11	NO DEPARTMENT	SUPPLIES	Operating Supplies	\$20,000	\$20,000
9510 - Home-Rule Fund #11	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	\$0	\$0
9510 - Home-Rule Fund #11	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	\$0	\$0
9510 - Home-Rule Fund #11	NO DEPARTMENT	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	\$13,139	\$13,139
<b>9510 - Home-Rule Fund #11 Total</b>				<b>\$33,139</b>	<b>\$33,139</b>
9511 - Home-Rule Fund #12	NO DEPARTMENT	SUPPLIES	Operating Supplies	\$5,550	\$5,550
9511 - Home-Rule Fund #12	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	\$7,000	\$7,000
9511 - Home-Rule Fund #12	NO DEPARTMENT	SERVICES AND CHARGES	Communication and Transportation	\$1,000	\$1,000
9511 - Home-Rule Fund #12	NO DEPARTMENT	SERVICES AND CHARGES	Repairs and Maintenance	\$3,000	\$3,000
9511 - Home-Rule Fund #12	NO DEPARTMENT	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	\$4,000	\$4,000
<b>9511 - Home-Rule Fund #12 Total</b>				<b>\$20,550</b>	<b>\$20,550</b>

9513 - Home-Rule Fund #14	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	\$41,164	\$41,164
9513 - Home-Rule Fund #14	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	\$15,000	\$15,000
9513 - Home-Rule Fund #14	NO DEPARTMENT	SUPPLIES	Office Supplies	\$400	\$400
9513 - Home-Rule Fund #14	NO DEPARTMENT	SUPPLIES	Operating Supplies	\$500	\$500
9513 - Home-Rule Fund #14	NO DEPARTMENT	SUPPLIES	Repair and Maintenance Supplies	\$3,300	\$3,300
9513 - Home-Rule Fund #14	NO DEPARTMENT	SUPPLIES	Other Supplies	\$3,300	\$3,300
9513 - Home-Rule Fund #14	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	\$67,640	\$67,640
9513 - Home-Rule Fund #14	NO DEPARTMENT	SERVICES AND CHARGES	Communication and Transportation	\$3,000	\$3,000
9513 - Home-Rule Fund #14	NO DEPARTMENT	SERVICES AND CHARGES	Utility Services	\$1,000	\$1,000
9513 - Home-Rule Fund #14	NO DEPARTMENT	SERVICES AND CHARGES	Repairs and Maintenance	\$7,400	\$7,400
9513 - Home-Rule Fund #14	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	\$4,700	\$4,700
9513 - Home-Rule Fund #14	NO DEPARTMENT	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	\$3,500	\$3,500
<b>9513 - Home-Rule Fund #14 Total</b>				<b>\$150,904</b>	<b>\$150,904</b>
9514 - Home-Rule Fund #15	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	\$7,879	\$7,879
9514 - Home-Rule Fund #15	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	\$603	\$603
9514 - Home-Rule Fund #15	NO DEPARTMENT	SUPPLIES	Operating Supplies	\$1,000	\$1,000
9514 - Home-Rule Fund #15	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	\$500	\$500
9514 - Home-Rule Fund #15	NO DEPARTMENT	SERVICES AND CHARGES	Communication and Transportation	\$500	\$500
<b>9514 - Home-Rule Fund #15 Total</b>				<b>\$10,482</b>	<b>\$10,482</b>
9515 - Home-Rule Fund #16	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	\$24,368	\$24,368
<b>9515 - Home-Rule Fund #16 Total</b>				<b>\$24,368</b>	<b>\$24,368</b>
9517 - Home-Rule Fund #18	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	\$4,000	\$4,000
<b>9517 - Home-Rule Fund #18 Total</b>				<b>\$4,000</b>	<b>\$4,000</b>

9518 - Home-Rule Fund #19	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	\$34,182	\$34,182
<b>9518 - Home-Rule Fund #19 Total</b>				<b>\$34,182</b>	<b>\$34,182</b>
9519 - Home-Rule Fund #20	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	\$59,196	\$59,196
9519 - Home-Rule Fund #20	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	\$43,968	\$43,968
9519 - Home-Rule Fund #20	NO DEPARTMENT	SUPPLIES	Office Supplies	\$9,400	\$9,400
9519 - Home-Rule Fund #20	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	\$10,500	\$10,500
9519 - Home-Rule Fund #20	NO DEPARTMENT	SERVICES AND CHARGES	Communication and Transportation	\$6,000	\$6,000
9519 - Home-Rule Fund #20	NO DEPARTMENT	SERVICES AND CHARGES	Printing and Advertising	\$16,500	\$16,500
9519 - Home-Rule Fund #20	NO DEPARTMENT	SERVICES AND CHARGES	Utility Services	\$7,000	\$7,000
9519 - Home-Rule Fund #20	NO DEPARTMENT	SERVICES AND CHARGES	Repairs and Maintenance	\$3,500	\$3,500
9519 - Home-Rule Fund #20	NO DEPARTMENT	SERVICES AND CHARGES	Rentals	\$6,000	\$6,000
9519 - Home-Rule Fund #20	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	\$400	\$400
9519 - Home-Rule Fund #20	NO DEPARTMENT	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	\$6,500	\$6,500
<b>9519 - Home-Rule Fund #20 Total</b>				<b>\$168,964</b>	<b>\$168,964</b>
9520 - Home-Rule Fund #21	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	\$850	\$850
<b>9520 - Home-Rule Fund #21 Total</b>				<b>\$850</b>	<b>\$850</b>
9522 - Home-Rule Fund #23	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	\$192,750	\$192,750
9522 - Home-Rule Fund #23	NO DEPARTMENT	SERVICES AND CHARGES	Utility Services	\$147,000	\$147,000
9522 - Home-Rule Fund #23	NO DEPARTMENT	SERVICES AND CHARGES	Repairs and Maintenance	\$73,500	\$73,500
9522 - Home-Rule Fund #23	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	\$500	\$500
9522 - Home-Rule Fund #23	NO DEPARTMENT	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	\$25,000	\$25,000
<b>9522 - Home-Rule Fund #23 Total</b>				<b>\$438,750</b>	<b>\$438,750</b>
9524 - Home-Rule Fund #25	NO DEPARTMENT	SERVICES AND	Professional Services	\$5,000	\$5,000

		CHARGES			
<b>9524 - Home-Rule Fund #25 Total</b>				<b>\$5,000</b>	<b>\$5,000</b>
9526 - Home-Rule Fund #27	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	\$3,000	\$3,000
9526 - Home-Rule Fund #27	NO DEPARTMENT	SERVICES AND CHARGES	Communication and Transportation	\$3,800	\$3,800
9526 - Home-Rule Fund #27	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	\$200	\$200
9526 - Home-Rule Fund #27	NO DEPARTMENT	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	\$2,000	\$2,000
<b>9526 - Home-Rule Fund #27 Total</b>				<b>\$9,000</b>	<b>\$9,000</b>
9527 - Home-Rule Fund #28	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	\$115,000	\$0
9527 - Home-Rule Fund #28	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	\$187,500	\$187,500
9527 - Home-Rule Fund #28	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	\$389,095	\$389,095
9527 - Home-Rule Fund #28	NO DEPARTMENT	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	\$100,000	\$100,000
9527 - Home-Rule Fund #28	NO DEPARTMENT	CAPITAL OUTLAYS	Other Capital Outlays	\$15,000	\$8,000
<b>9527 - Home-Rule Fund #28 Total</b>				<b>\$806,595</b>	<b>\$684,595</b>
<b>UNIT TOTAL</b>				<b>\$19,685,369</b>	<b>\$19,309,212</b>

The 2018 tax-rated budgets, tax levies and tax rates are as follows:

GENERAL FUND:	Budget: \$10,241,208	Tax Levy: 3,971,508	Tax Rate: .2982
COUNTY HEALTH FUND:	Budget: \$469,000	Tax Levy: 292,441	Tax Rate: .0220
REASSESSMENT FUND:	Budget: \$187,470	Tax Levy: 152,839	Tax Rate: .0115
CUM. BRIDGE FUND:	Budget: \$1,381,500	Tax Levy: 296,997	Tax Rate: .0223
CUM. CAP. DEVELOPMENT:	Budget: \$195,000	Tax Levy: 218,419	Tax Rate: .0164
	Total:	Tax Levies 4,932,204	Tax Rates .3704

**LOCAL INCOME TAX (LIT) CREDIT RATES PUBLIC HEARING**

Chairman Dawes called to order the advertised public hearing for the purpose of discussion and public input for review and/or the possible rearrangement of percentages of the Wabash County local income percentage rates within the current total of local income tax rates of 2.90%.

While waiting for the arrival of Tax Consultant, Darren Bates, Auditor Shepherd explained to Council about an income tax option that would fund the

approximate \$600,000 budget of the County's Central Dispatch department that is currently being funded from the County's General Fund. She had been informed by Mr. Bates and the Department of Local Government Finance (DLGF) of the **Public Safety Access Point (PSAP)** income tax option that would fund the expenses of a central dispatching call center with the exception of a building purchase and/or building maintenance, as defined by the state statute governing the income tax option. The option for Wabash County would include the rearrangement of percentages recommendation from Mr. Bates for a decrease in the property tax relief percentage from 1.00% to .50% and an increase in certified shares or tax revenue from the current 1.40% to 1.90%. The PSAP option would further rearrange the percentages to fund the PSAP at .09% and a .41% increase (instead of a .50% increase) in certified shares/revenue, with similar results for the relief of the General Fund's expenses since the Central Dispatch departmental budget is currently within the General Fund. Darren Bates, Tax Data Consultant, now present for the public hearing further elaborated on the PSAP option presented by Auditor Shepherd. He stated that the PSAP income tax option benefits only the county taxing unit and no other local taxing units, because the county has the burden of funding central dispatching services. He stated that with approval of this option, there would be less property tax caps and a lower property tax rate because of decreasing the expense of the General Fund. Auditor Shepherd suggested that a full year of distribution should be deposited into a PSAP Fund before being budgeted. Since the PSAP option needs to be advertised for a public hearing, Chairman Dawes polled the Council to determine if there is sufficient interest to pursue the option before advertising a hearing for next month. All Council members except Councilman Dillon were in favor of advertising a public hearing to consider the PSAP option. Auditor Shepherd will advertise the public hearing for Monday, October 16, 2017 at 5:00 P.M.

Bates stated that the purpose for the rearrangement of credit percentages is an attempt to prevent property and income taxes from increasing. Bates stated that with the new laws governing LIT, the percentages can be reviewed and/or changed each year if Council chooses to do so. He again explained his previous recommendation from the August 28, 2017 Council meeting for a 3-5 year plan to increase revenue within the first year of the plan by the re-arrangement of percentages by increasing the certified shares or revenue received from local income taxes from 1.40% to 1.90% (an increase of .50%) and decreasing the property tax relief credit percentage from 1.00% to .50%. The result would be more revenue received by the County and all taxing units with the exception of the school corporations. The additional revenue could help to eliminate the supplementation from the EDIT Fund and possibly eliminate borrowing from other county funds until the property tax distribution is received semi-annually.

At the request of Council member Bowman, Bates had created a specific comparison of percentage credit options if the current 1.00% property tax relief

credit were decreased to .75% or to .50% for homesteads, rentals, and farmland and the resulting property tax paid. Bates reviewed this comparison in detail and explained the reasoning behind suggesting the rearrangement of .50%. He stated that any of the credit percentages on the comparison sheet would result in much less tax paid when compared to the amount of property tax paid in the year 2007 and before. He reminded Council of the years that homeowners paid no or close to no property taxes because of the property tax levy freeze and the division of income tax credits which resulted in not enough revenue to cover necessary General Fund county services. Bates answered questions from Council members.

Chairman Dawes opened the discussion to the public for their questions. County resident Mike Ridenour asked if there is a maximum percentage or amount that is allowed by law to be rearranged. Bates stated that there are limits within each category (public safety, economic development etc.) but as long as there is no increase in the overall total of the income tax rate, Council can rearrange the percentages according to what is best for the county. The law changed this year regarding the review and changes that can be made by Council.

Mr. Ridenour commented that homeowners represent the largest segment of the community that contribute property and income taxes that are guaranteed to help fund the expenses of the county, so they should be getting the most benefit from the property tax relief credits. Bates stated that he has checked with the IRS and county businesses and farmland contribute a higher percentage of income taxes to the community. Bates stated that Wabash County remains the lowest county in the state for homeowners' property tax bills and it is the second highest county for income tax rates. He said that this is exactly the purpose for the recommendation of increasing the certified shares and decreasing the property tax relief to homeowners. The rearrangement of percentages would reduce property taxes overall in the county and there would be no increase in the current income tax rate. Chairman Dawes stated that when the County Budget Committee met with Purdue University professor Larry DeBoer, they asked him to recommend a possible scenario for increasing revenue while not increasing income taxes. Dawes stated that this rearrangement of shares and property tax relief is the one that DeBoer recommended. Councilman Dale asked questions regarding the current division of 40%, 40%, and 20% credit percentages utilizing the current \$6,500,000 in property tax relief. Bates stated that the percentages came out differently because some of the credits are overlapping. He said that these percentages can never be absolute compared with the amount for certified shares and for PSAP distribution.

Mr. Ridenour asked if consideration was given to eliminating all income tax credits from property tax relief which would lessen the income tax paid by county residents. Bates responded that eliminating all income tax would

increase property tax bills and would increase property tax caps substantially. Bates stated that the rearrangement of percentages and reviewing this again in future years could greatly assist the County to be able to fund necessary services but that in three to four years, all counties will need and expect the State to make changes in Indiana's tax system. Bates again stated that there would be no increase in the current total Local Income Tax (LIT) rate of 2.90% and that a decision will need to be made and submitted to the DLGF before the October 31, 2017 deadline.

Chairman Dawes stated that a decision would be made at the October 16, 2017 LIT/PSAP public hearing, since the decision regarding the rearrangement of percentages involves the consideration of the PSAP income tax option.

Council reviewed:

August 2017 Auditor & Treasurer Financial Reports

August 2017 Wabash County Solid Waste Management District Income & Expense Statement

With no other business to come before the Wabash County Council, the meeting was adjourned. A public hearing is scheduled for Monday, October 16, 2017 at 5:00 P.M. and the regular Council meeting is scheduled for October 23, 2017.

**The following individuals also attended the September 25th Council meeting:**

*\*If any names are spelled incorrectly, we apologize.*

Deputy Auditor B.J. Grube, County Commissioner Scott Givens, Attorney Mark Frantz, Purdue Extension Director Angela Christopher, Circuit Court reporter Christa Stroup, Mike Ridenour, Steve and Jen Hicks, Wabash Plain Dealer reporter Josh Sigler, and The Paper reporter, Emma Rausch.