

## **WABASH COUNTY COUNCIL**

The Wabash County Council met in session on Monday, July 21, 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, Sam Hann, Gary Ridenour, and Nick Kopkey. Bowman 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 June 16, 2025, meeting as well as the June 23, 2025, meeting. Terflinger made a motion to approve the minutes as presented. Mize seconded the motion; it passed by a 6-0 vote with 1 abstained from voting (Dillon).

ORDINANCE NO. 2025-85-08 AN ORDINANCE ENACTING THE COUNTY WHEEL TAX: Bowman began by explaining why the need for the Wheel Tax. He stated that over the years the Council has not entertained wanting to pursue a Wheel Tax. He indicated that most recently, due to some legislative changes. He reported that previously the County had received between 1-1.5 million in Community Crossings money. That program has changed and the County uses the funds for matching and road and bridge repair projects. He indicated that Wabash County has approximately 150 bridges that need to be maintained and unfortunately a lot of them were built in the same time frame and are deteriorating at a similar rate. The goal of the County is to try to repair one to two bridges a year at the cost of 1-2 million per bridge. Without Community Crossings, the income generated thru CUM bridge will only cover half of a bridge a year. He reported that they have been using other funding but since COVID the costs of repairs have escalated like everything else. With that said, the new rules at the Statehouse, to retain the new program of 1-1.5 million, a County needs to institute a wheel and excise tax to be eligible. The goal of the Council is to retain eligibility for the 1-1.5 million that was previously received from the State, with more strings attached. Cole Wyatt, Highway Superintendent, reported that what the Wheel Tax does is make the County eligible for a direct distribution from the State from what used to be the Community Crossings fund. The estimated distribution for Wabash County in the first year is somewhere between \$700,000 – 1.5 million, which all depends on how many Counties adopt the Wheel Tax. The County would still be eligible for a Community Crossings Grant however; those caps have not been set and there is no idea of what the amount could be. The only way to be assured of getting some funding is thru the direct distribution from the adoption of the Wheel Tax. Mize indicated that he thinks that this is Indianapolis's way of saying that we are not forced into adopting the tax but essentially the County is. Terflinger indicated that this money will be shared with other taxing units in the County. Wyatt indicated that it is estimated that 77% would go to the County, 13% to the City of Wabash, 6.5% to North Manchester, and around 1% to the smaller incorporated towns. Dillon asked if there was a deadline for putting the Wheel Tax in place and Wyatt said that to be eligible for the distribution in 2026, the deadline is September 1, 2025. Bowman indicated that the ordinance when it is in full force would automatically expire on December 31, 2028, and would require another affirmative vote by local Council to reinstate it. After much discussion and comments from the public, Terflinger made a motion to adopt the Ordinance No. 2025-85-08. Hann seconded the motion; it passed by a 6-1 (Dillon) vote. Since, this vote was not unanimous, there will be a second reading of the Ordinance as well as discussion at the next Council meeting which is August 21, 2025, at 5:00pm.

**THE COUNTY COUNCIL OF WABASH COUNTY, INDIANA**  
**ORDINANCE NO. 2025-85-08**  
**AN ORDINANCE ENACTING THE COUNTY WHEEL TAX**  
**AND COUNTY VEHICLE EXCISE TAX ON MOTOR VEHICLES**  
**AND ESTABLISHING THE WABASH COUNTY WHEEL TAX FUND**  
**AND THE WABASH COUNTY SURTAX FUND**

WHEREAS, in 2025, the Indiana General Assembly, through House Bill 1461, amended I.C. 8-23-30-2 to require local units to adopt a Wheel Tax under I.C. 6-3.5-5 *et seq.* in order to be eligible for a distribution from the local road and bridge matching grant fund for eligible projects to repair local roads and bridges.

WHEREAS, I.C. 6-3.5-5 *et seq.*, as amended, authorizes the Wabash County Council, as the adopting entity, to impose by ordinance a County Wheel Tax of not less than Five Dollars (\$5.00) or not more than Eighty Dollars (\$80.00) on each classification of motor vehicles registered in the County and not subject to the County Vehicle Excise Tax;

WHEREAS, I.C. 6-3.5-4 *et seq.*, as amended, authorizes the Wabash County Council, as the adopting entity, to impose by ordinance a County Vehicle Excise Tax at a rate not less than Two Percent (2.00%) and not more than Twenty Percent (20.00%) or a specific amount of at least Seven Dollars and Fifty Cents (\$7.50) and not more than Fifty Dollars (\$50.00) on each vehicle that is subject to the vehicle excise tax under I.C. 6-6-5 *et seq.*;

WHEREAS, I.C. 6-3.5-5-2(b) and I.C. 6-3.5-4-2(e) requires the County Wheel Tax and the County Vehicle Excise Tax to be imposed concurrently;

WHEREAS, the Wabash County Council desires that Wabash County continue to receive a distribution from the local road and bridge matching grant fund for eligible projects to repair local roads and bridges; and

WHEREAS, the Wabash County Council deems it necessary to now impose a County Wheel Tax and a County Vehicle Excise Tax so that it may generate revenue to support the operation and continued maintenance of roads and bridges within the County.

NOW, THEREFORE, BE IT ORDERED, ESTABLISHED, AND ORDAINED by the Wabash County Council as follows:

1. Effective January 1, 2026, the following classes of vehicles, registered in the County, shall be subject to the County Wheel Tax, as set forth below, in accordance with the provision of the County Wheel Tax Act, I.C. 6-3.5-5 *et seq.*, as amended. The County Wheel Tax shall be paid to the Indiana Bureau of Motor Vehicles each year with the registration of each such motor vehicle. The County Treasurer shall deposit revenue received from the County Wheel Tax into a fund to be known as the “Wabash County Wheel Tax Fund” and shall distribute the Wabash County Wheel Tax Fund in accordance with the County Wheel Tax Act.

a. Buses	\$5.00
b. Recreational Vehicles	\$5.00
c. Semitrailers	\$5.00
d. Trailers, gross weight more than 9,000 lbs.	\$5.00
e. Trucks, gross weight more than 11,000 lbs.	\$5.00
f. Tractors, gross weight more than 11,000 lbs.	\$5.00
2. Pursuant to the Wheel Tax Act, a vehicle is exempt from the County Wheel Tax if it is:
  - a. Owned by the State of Indiana (“State”) or a State agency or a political subdivision of the State;
  - b. Subject to the County Vehicle Excise Tax;
  - c. A bus owned and operated by a religious or nonprofit youth organization and used to haul persons to religious services or for the benefit of their members;
  - d. A school bus; and
  - e. A motor vehicle that is funeral equipment and that is used in the operation of funeral services.
3. Effective January 1, 2026, the following vehicles, registered in the County and subject to the State Excise Tax, I.C. 6-6-5 *et. seq.*, as amended, shall be subject to the County Vehicle Excise Tax, as set forth below, in accordance with the County Vehicle Excise Tax Act, I.C. 6-3.5-4 *et seq.*, as amended. The County Vehicle Excise Tax shall be paid to the Indiana Bureau of Motor Vehicles each year with the registration of each such motor vehicle. The County Treasurer shall deposit revenue received from the County Vehicle Excise Tax into a fund to be known as the “Wabash County Surtax Fund” and shall distribute the Wabash County Surtax Fund in accordance with the County Vehicle Excise Tax Act.

a. Passenger motor vehicles	\$7.50
b. Motorcycles	\$7.50
c. Motor driven cycles	\$7.50
d. Collector vehicles	\$7.50
e. Trailers, gross weight of 9,000 lbs. or less	\$7.50
f. Trucks, gross weight of 11,000 lbs. or less	\$7.50
g. Mini-trucks	\$7.50
h. Military vehicles	\$7.50
4. This Ordinance may be rescinded, subject to I.C. 6-3.5-5-6 and I.C. 6-3.5-4-4, and the rates set forth herein may be decreased or increased only in accordance with the County Wheel Tax Act and/or County Vehicle Excise Tax Act.
5. The County Auditor is hereby directed to send a copy of this Ordinance to the Commissioner of the Bureau of Motor Vehicles and the Indiana Department of Revenue.
6. The definitions contained within I.C. 6-3.5-5-1 and I.C.6-3.5-4-1 shall apply to this Ordinance and are incorporated by reference as if fully set forth herein.
7. This Ordinance shall be in full force and effect from and after its passage, approval and publication according to law and shall automatically expire and be of no legal force and effect at 11:59 p.m. on December 31, 2028.

Next on the agenda Additional Appropriations:

**ADDITIONAL APPROPRIATIONS**  
**ORDINANCE #2025-85-09**

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:

		Amount Requested	Amount Appropriated	AYE	NAY
EDIT					
Capital Outlays					
Bridge #143 Construction	1112.40656.00000.0000	\$850,000.00	\$850,000.00	6	1
Staver-Eckman Drainage Project	1112.45621.00000.0000	\$125,000.00	\$125,000.00	6	1

Wyatt indicated that they are requesting additional appropriations for bridge projects as it was not budgeted in 2025. The amounts are so large because of post COVID inflation. All the bridges are being built using a federal aid grant. Bridge #652 was applied for in December, 2019. The original estimate was for 2.25 million and the State’s share of that was to be 80% or \$1.88 million with the County share being \$470,000. The current estimate for that bridge is \$3.8 million and the State is still only committing \$1.8 million leaving the County’s share as \$1.92 million. An increase of \$1.45 million. Up until six months ago, the State had assured that they would participate in these increases at the 80% level and have since indicated that they will not participate and if the project is cancelled, the County would be responsible for reimbursing the State for the development costs and the bridge would not be eligible for federal aid in the future. The State indicated that their participating will be determined at letting, which is next month.

In regards to Bridge #143, that project was applied for in December, 2020, with an estimated cost of \$1.68 million. \$1.34 million was to be paid for by the State with federal monies, and left a \$335,000 as the County portion. The current estimate for the bridge is \$2.67 million and the State has since only committed to \$1.34 million, leaving the County with \$1.33 million. The last bridge was applied for in December, 2021, with the initial cost estimate being \$2.4 million with the State picking up \$1.92 million leaving County with \$480,000. The current is \$2.99 million and the State is still committed to \$1.92 million leaving the County with a little over a million dollars. The total increase of the three projects is just shy of \$3 million.

In regards to the Staver-Eckman Drainage Project additional appropriation, Bowman indicated that is a County maintained area or open ditch that has now eroded into the roadway making it unsafe. This will a reconstruction of berms and moving the bridge over.

Mize made a motion to approve the additional appropriations. Kopkey seconded the motion; it passed by a 6-1 (Dillon) vote.

**CUMULATIVE CAPITAL DEVELOPMENT**

Services/Charges					
Old Jail Reno Project	1138.30101.00000.0000	\$250,000.00	\$250,000.00	7	0

Baucco indicated that this is the last of the Council’s portion that had been committed to previously. Baucco indicated that the Health Dept. still has their portion to request. Baucco indicated that \$250,000 had originally been funded out of the General Fund. Terflinger made a motion to approve the additional. Ridenour seconded the motion; it passed by a 7-0 vote.

**CUMULATIVE BRIDGE FUND**

Capital Outlays					
Bridge #652 Construction	1135.40767.00000.0000	\$1,900,000.00	\$1,900,000.00	7	0

Terflinger made a motion to approve the additional appropriations. Dillon seconded the motion; it passed by 7-0 vote.

**LIT PUBLIC SAFETY**

Supplies					
Photographic Supplies	1170.22001.00000.0000	\$6,120.00	\$6,120.00	7	0
Vehicle Outfitting	1170.23103.00000.0000	\$10,000.00	\$0.00	-	-
Capital Outlays					
Motor Vehicles	1170.40430.00000.0000	\$91,333.00	\$48,000.00	7	0

Bowman asked Sheriff Baker to touch base on the idea of leasing vehicles vs. purchasing the vehicles outright. Sheriff indicated that over the last several years that, along with the Auditor, they have worked towards doing away with the lease program as it had become quite cumbersome. The goal was to purchase several vehicles a year. He indicated that this year they have fallen a little short and in the meantime one of the patrol vehicles had been wrecked and totaled and currently one of the Durango's is in the shop with up to \$10,000 in repair. The goal with the appropriation is to purchase a new Durango and a Ram truck and sell the other Durango for what they can get out of it. The Insurance has paid already for the wrecked vehicle. Bowman asked what the cost is to finish out the leases and Baucoco indicated that it is \$27,426. Insurance reimbursement for the truck was \$22,757, leaving a balance \$4,669. He indicated that the cost of a new truck is \$43,165.50. The cost of the Durango is about the same costs of the new truck. Terflinger indicated that there are two pool vehicles that could replace the two vehicles in question until after the budget hearings and maybe replace the vehicles in 2026. Sheriff indicated that if this is pushed back until 2026, they would be without vehicles and have no pool vehicles, which are frequently used. Hann indicated that he did not want to leave the Sheriff's Dept. short. Dillon made a motion to buy one vehicle to replace the wrecked vehicle. Kopkey seconded the motion; it passed by a 7-0 vote.

In regards to the additional appropriation for the funding to outfit the vehicles. Terflinger indicated that he still has \$10,000 in his current budget to outfit the vehicle and that the appropriation is probably not needed.

In regards to the photographic supplies request, the Sheriff indicated that they were short on funds for body cameras and that is what the request is for. Terflinger asked the Sheriff if he had a goal for the Commissary funds and if it could pay for this appropriation. The Sheriff indicated that it could and that they are trying to build the Commissary fund back up as it had taken a big hit when they moved to the new building. Hann made a motion to approve the additional for \$6,120 for photographic supplies. Terflinger seconded the motion; it passed by 7-0 vote.

**TRANSFER RESOLUTION  
NO. 2025-85-05**

**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, 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, 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		<u>Amount Requested</u>	<u>Amount Approved</u>	<u>AYE</u>	<u>NAY</u>
CASA Donation Fund					
Travel & Mileage	4112.30230.00000.0000	\$ 3,000.00	\$ 3,000.00	7	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		<u>Amount Requested</u>	<u>Amount Approved</u>	<u>AYE</u>	<u>NAY</u>
CASA Donation Fund					
Office Supplies	4112.21100.00000.0000	\$ 3,000.00	\$ 3,000.00	7	0

Angela Dunn, CASA Director, reported this was used for conference travel. Mize made a motion to approve the transfer request. Terflinger seconded the motion; it passed by a 7-0 vote.

Tenille Zartman, Grow Wabash County, presented an updated Tax Abatement Scoresheet. She indicated that the scoresheet has been recently updated with the modern economical development times and adjusted the numbers and made it so that they are looking for more quality projects but keeping in mind small businesses. This presentation is just informational and to answer questions. Zartman indicated that when a company is looking at coming to Wabash County or expanding in Wabash County, the worksheet is one of the only tools that they have available as economic development members, given the changes at the State level and them not having any incentives for projects coming to Wabash County. The changes to the scoresheet are that any company that has under \$2 million in personal property would no longer qualify for a tax abatement. Additionally, the hourly rate has been changed to the minimum of \$19/per hour because that is the livable wage for one single adult. Additionally, they added points if the upper management lived in Wabash County or was going to live in Wabash County. It was noted that if the equipment was previously used in Indiana and was used by that company or in an arms-length transaction, it is no longer available. The point ratio was updated as well as the investment tiers. After some discussion, there were some additional changes the

Council would like to see. Tenille will be taking the scoresheet back to the Advisory Group to approve at their next meeting.

Bowman indicated that the Council had the Auditor & Treasurer Report to review as well as the Sheriff's Department Report of Commissary Fund and an update from the Wabash County Soil & Water Conservation District for June, 2025.

Baucco indicated that she has placed an updated budget hearing's agenda in the Council packets for their review. She also noted that the County's tax caps have not been released yet thru the DLGF and they anticipate releasing them on July 31, 2025. At the budget workshop, Baucco reported that she was told the tax cap would be \$641,800.

Terflinger wanted to give an update on what he learned of the JCAP program at the Wabash County Jail and said that program is still in the process of getting the program up and running. In addition, he wanted to acknowledge that Wyatt is leaving as the Highway Superintendent and this would be his last meeting and thanked Wyatt and wished him well in the future.





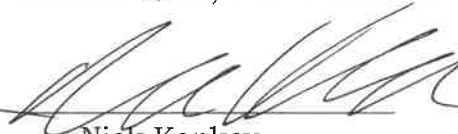

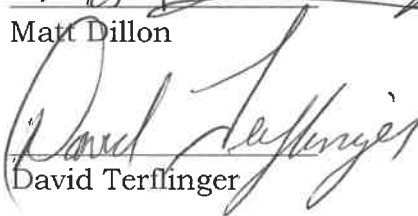
With no other business to come before the Council, Chairman Bowman adjourned the meeting. The next scheduled meeting of the Wabash County Council is Thursday, August 21, 2025, at 5:00 p.m.


**The following individuals also attended the County Council meeting:**

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

Kristie Bone, Barry Stroup, Louella Krom, Rick Stephens, Terry Brewer, Michelle Brewer, Jim Dixon, Angela Dunn, Dennis Faust, Mike Hawkins, Pam Hawkins, Connie Rich, Keisha McKillip, Tyler Niccum, Chris Hickman, Nicky Burnsworth, Tenille Zartman, Larry Fleshood, Kris Stephens, Lee Shepherd, Cheri Slee, and Kandy Barker **Via Zoom:** Rich Mofield, Igrandstaff, Marcie, Mike Rehak, Dylan Curless, iPhone 13Pro, JG's iPhone, iPhone Brewer, Eric.

**WABASH COUNTY COUNCIL**

 _____ Kyle Bowman, Chairman	 _____ Matthew Mize, Vice-Chairman	 _____ Sam Hann
 _____ Matt Dillon	 _____ Nick Kopkey	 _____ Gary Ridenour
 _____ David Terflinger		

Attest:   
\_\_\_\_\_  
Shelly Baucco, Wabash County Auditor