

**BEFORE THE BOARD OF COMMISSIONERS OF WABASH COUNTY, INDIANA**

**ORDINANCE NO. 2025-85-01**

**AN ORDINANCE REGARDING PREPAYMENT OF CERTAIN CLAIMS**

WHEREAS, pursuant to Indiana Code 26-2-6-4, the Board of Commissioners are responsible for allowing the payment of claims only at a regular or special meeting.

WHEREAS, pursuant to Indiana Code 26-2-6-4.5, the Board of Commissioners may adopt an ordinance to allow the Auditor to make claims payments in advance of the Board of Commissioners allowance for certain kinds of claims.

WHEREAS, the Board of Commissioners have determined that it is in the best interest of the County to allow the prepayment of certain claims and expenses by the County Auditor prior to allowance by the Board of Commissioners.

NOW, THEREFORE, IT IS ORDAINED AS FOLLOWS:

1. The County Auditor may make claim payments in advance of an allowance by the Board of Commissioners for the following kinds of claims or expenses:
  - (1) Property or services purchased or leased from the United States government, its agencies, or its political subdivisions;
  - (2) License or permit fees;
  - (3) Insurance premiums;
  - (4) Utility payments or utility connection charges;
  - (5) General grant programs where advance funding is not prohibited and the contracting party posts sufficient security to cover the amount advanced;
  - (6) Grants of state funds authorized by statute;
  - (7) Maintenance or service agreements;
  - (8) Leases or rental agreements;
  - (9) Bond or coupon payments;
  - (10) Payroll;
  - (11) State or federal taxes;
  - (12) Expenses that must be paid because of emergency circumstances; or
  - (13) Expenses described in an ordinance.
2. Each payment of a claim or expense allowed to be paid under this ordinance must be supported by a fully itemized invoice or bill and certification by the County Auditor.
3. At the next regular or special meeting of the Board of Commissioners following the prepayment of any such claim or expense, the County Auditor shall bring all such claims and expenses to the attention of the Board of Commissioners for review and allowance.

ADOPTED this 21<sup>st</sup> day of January, 2025.

BOARD OF COMMISSIONERS OF WABASH COUNTY

Jeff D. Dawes  
Jeff D. Dawes, Chairman

Cheryl Ross  
Cheryl Ross

Tyler Niccum  
Tyler Niccum

ATTEST:

Shelly Baucos  
Shelly Baucos, Wabash County Auditor