

**The Board of Commissioners of Wabash County, Indiana,**  
**and the**  
**County Council of Wabash County, Indiana**

GENERAL ORDINANCE NO. 2013-85-12

**AN ORDINANCE AMENDING ORDINANCE NO. 85-12-2007**  
**WHICH CREATED A RAINY DAY FUND**

Under I.C. 36-1-8-5.1, by Ordinance No. 85-12-2007, the County established the Wabash County Rainy Day Fund.

From time to time, the County finds itself having to pay certain non-recurring expenses that were unanticipated at the time its budget was adopted.

To cover such expenses, the County wishes to broaden the purpose for which monies in the Rainy Day Fund may be used.

The purpose of the Rainy Day Fund should be to pay non-recurring, unanticipated, and unbudgeted expenses for:

- a. accrued, but unused, employee benefits due employees at the time their employment with the County terminates,
- b. transfer of prisoners,
- c. cumulative reassessment services, and
- d. elections.

NOW, THEREFORE, IT IS ORDAINED AS FOLLOWS:

1. The purpose of the Wabash County Rainy Day Fund shall be to pay non-recurring, unanticipated, and unbudgeted expenses for:
  - 1.1. accrued, but unused, employee benefits due employees at the time their employment with the County terminates,
  - 1.2. transfer of prisoners,
  - 1.3. cumulative reassessment services, and
  - 1.4. elections.
2. The source of funding for the Rainy Day Fund shall still include unused and unencumbered funds under:
  - 2.1. I.C. 36-1-8-5 (special tax levy);
  - 2.2. I.C. 6-3.5-1.1-21.1 (CAGIT special account);

- 2.3. I.C. 6-3.5-6-17.3 (COIT special account);
- 2.4. I.C. 6-3.5-7-17.3 (CEDIT special account);
- 2.5. Any other funding source specified in resolution adopted under I.C. 36-1-8-5.1 and not otherwise prohibited by law; and/or
- 2.6. Interest earned on monies in the fund;

but shall be no more than ten percent (10%) of the County's fiscal budget per fiscal year.

3. Subject to the provisions of I.C. 36-1-8-5.1, the Rainy Day Fund is still subject to the same appropriation process as other County funds that receive tax money.
4. This Ordinance shall be effective upon adoption by both the County Council and the Board of Commissioners.

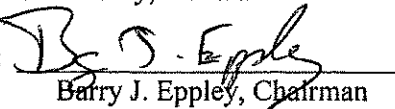
ADOPTED by the County Council of Wabash County, Indiana, this 2<sup>nd</sup> day of December, 2013.

County Council  
Of Wabash County, Indiana

By:   
James Kaltenmark, Chairman

ADOPTED by the Board of Commissioners of Wabash County, Indiana, this 9<sup>th</sup> day of December, 2013.

Board of Commissioners of  
Wabash County, Indiana

By:   
Barry J. Eppley, Chairman

Attest:

  
Linda Conrad, Wabash County Auditor