WORKING BUDGETMEETING MEMO

SEPTEMBER 2026 – TOWN OF SUNMAN PUBLIC MEETING
DATE: 09.22.2026, TIME: 6:30 P.M., LOCATION: 604 N. MERIDIAN ST., SUNMAN, IN 47041,
LIVESTREAM **LIVESTREAM:** HTTPS://WWW.YOUTUBE.COM/@TOWNOFSUNMAN
ARCHIVED MEETINGS: HTTPS://WWW.TOWNOFSUNMAN.ORG/COUNCIL-MEETING-ARCHIVE

CALL TO ORDER

Pledge of Allegiance

Randy Zins called the meeting to order with the pledge of allegiance at 6:36 pm

Roll Call

Present: Carol Eckstein, Megan Dell, Randy Zins, Julie Brock & Connor Getz in for Cheryl Taylor. Absent: John Kellerman

Adoption of the Agenda - Carol Eckstein motioned to approve the agenda, 2nd Megan Dell.

GUESTS

REPORTS

❖

CLERK-TREASURER

❖

OLD / UNFINISHED / TABLED BUSINESS

❖

NEW BUSINESS

- ❖ Budget
- ❖ HEA 1048

HEA 1048 – Firefighter Clothing and Automobile Allowances

The Clerk-Treasurer and Town Council discussed potential impacts of HEA 1048 on the Town's 2026 and 2027 budgets, particularly the required clothing and automobile allowances for qualifying volunteer firefighters.

The Clerk-Treasurer advised the Council that the 2027 proposed budget currently contains only approximately a $16,000 cushion. The Council reviewed and discussed information and feedback received from the Indiana State Board of Accounts, Department of Local Government Finance, AIM legal counsel, and a memorandum from State Representative Ethan Manning concerning the implementation and interpretation of HEA 1048.

Based upon the uncertainty surrounding the legislation and the possibility that the General Assembly may further clarify or amend the law during the 2027 legislative session, the Clerk-Treasurer recommended:

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CALL TO ORDER

- Pledge of Allegiance
- Roll Call
- Adoption of the Agenda

GUESTS

-

REPORTS

-

CLERK-TREASURER

-

OLD BUSINESS/UNFINISHED/TABLED

-

NEW BUSINESS

- Budget
- HEA 1048

COMMENTS FROM THE FLOOR

Open floor

ADJOURNMENT

NEXT MEETING October 20, 2026 – 6:30 P.M. Regular Meeting

Tabled for executive meeting:

- Employee Manual Revisions
- Police SOP's Revisions
- Police Reserve Program Revisions
- Employee Reviews
- Annexation

Posted on Front Door (IC5-14-1.5-4)Date: 09.22.2026 *Time:* 3:53 PM *By:* C Taylor

No changes be made affecting the Town's 2026 budget at this time.

The Town not specifically budget the additional firefighter clothing and automobile allowance expense in the 2027 adopted budget at this time.

If the requirement remains in effect after the 2027 legislative session and further clarification is received, the Town can address the expense through the additional appropriation process during 2027.

The Council also discussed the Town's existing fire protection contract and the amount currently included in that contract for firefighter clothing and automobile allowances.

Question for Town Attorney: Does the Town need to renegotiate or amend its 2026 fire protection contract to remove the approximately $4,800 already included in the contract for firefighter clothing and automobile allowances, since HEA 1048 requires applicable allowances to be paid directly by the governmental unit to qualifying firefighters?

The current contract reportedly includes approximately $100 for clothing and $100 for automobile expenses per applicable firefighter, totaling approximately $4,800. The Council wants to avoid paying the same allowance expense through the fire protection contract and again directly to individual firefighters.

Rainy Day Fund – Additional Appropriation

During review of the 2026 budget and year-to-date expenditures, it was noted that the Rainy Day Fund disbursements were showing a negative appropriation balance of approximately $5,801. The Rainy Day Fund had not been included as an appropriated expenditure fund in the Town's adopted 2026 budget.

The Clerk-Treasurer recommended that the Town proceed with an additional appropriation of $16,000 from the Rainy Day Fund. This amount would provide sufficient appropriation authority to cover the existing approximately $5,801 in expenditures as well as provide appropriation authority for other eligible expenditures that may be necessary through the end of 2026.

Council Action: Carol Eckstein made a motion to approve the $16,000 additional appropriation for the Rainy Day Fund. Megan Dell 2nd. Motion carried.

The Clerk-Treasurer will email the current budget to the council.

ADJOURNMENT

Carol Eckstein motioned to adjourn at 6:51 pm, 2nd Megan Dell

The next meeting is scheduled for October 20, 2026 – Regular Public Meeting

Memorandum approved this 20th day, October, 2026.

Randy Zins, Council President

Carol Eckstein, Council Member

Megan Dell, Council Member

Attest, Cheryl Taylor, Clerk-Treasurer

OTHER MATTERS TABLED

- DORA
- Master Meter – Trees
- Local Tax Option
- 313 Western Avenue

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

State Form 55865 (7-15)
Approved by the State Board of Accounts, 2015
Prescribed by the Department of Local Government Finance

Budget Form No. 4
Generated 10/06/2026 03:26:23 PM

Ordinance / Resolution Number: 2026-14

Be it ordained/resolved by the **SUNMAN CIVIL TOWN** that for the expenses of **SUNMAN CIVIL TOWN , Ripley County** for the year ending December 31, **2027** 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 **SUNMAN CIVIL TOWN , Ripley 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 **SUNMAN CIVIL TOWN**.

Name of Adopting Entity / Fiscal Body	Type of Adopting Entity / Fiscal Body	Date of Adoption
Town of Sunman Council, Civil	Town Council	10/20/2026

Estimated Maximum Property Tax Levy
The data below represents the current estimate of the maximum amount of property taxes that can be raised for funds that are subject to a maximum property tax levy.

Property Tax Max Levy Type	Estimated Maximum Property Tax Levy	Total Property Tax Levies	Status
Civil	$245,491	$245,491	At Estimated Maximum Levy

Funds

Property Tax Max Levy Type	Fund Code	Fund Name	Adopted Budget	Adopted Tax Levy	Adopted Tax Rate
Not Eligible	0061	RAINY DAY	$25,000	$0	$0.0000
Civil	0101	GENERAL	$379,228	$178,505	$0.4071
Not Eligible	0706	LOCAL ROAD & STREET	$6,000	$0	$0.0000
Civil	0708	MOTOR VEHICLE HIGHWAY	$29,000	$8,000	$0.0182
Civil	1301	PARK & RECREATION	$22,600	$40,000	$0.0912
Not Eligible	2379	CUMULATIVE CAPITAL IMP (CIG TAX)	$1,500	$0	$0.0000
Civil	2391	CUMULATIVE CAPITAL DEVELOPMENT	$11,000	$18,986	$0.0368
Not Eligible	2411	ECONOMIC DEV INCOME TAX CEDIT	$20,000	$0	$0.0000
			$494,328	**$245,491**	**0.5533**

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Name		Signature
Carol Eckstein	Aye ☐ Nay ☐ Abstain ☐	
Randy Zins	Aye ☐ Nay ☐ Abstain ☐	
Megan Dell	Aye ☐ Nay ☐ Abstain ☐	

ATTEST

Name	Title	Signature
Cheryl A Taylor	Clerk-Treasurer	

In accordance with IC 6-1.1-17-16(k), we state our intent to isssue debt after December 1 and before January 1 Yes ☐ No ☐

In accordance with IC 6-1.1-17-16(k), we state our intent to file a shortfall appeal after December 1 and before December 31 Yes ☐ No ☐