

REGULAR MEETING DUBOIS COUNTY COMMISSIONERS

October 4, 2021

The regular monthly meeting of the Dubois County Commissioners was held in the Commissioners / Council Room of the Courthouse Annex in Jasper, Indiana, beginning at 8:00 a.m. (EST) on October 4, 2021. Present were Commissioners Chad A. Blessinger, Nick Hostetter and Elmer Brames. Also present were County Auditor Sandra L. Morton, County Attorney Gregory S. Schnarr and Highway Engineer Brent Wendholt. Highway Supervisor Steven L. Berg was absent. A quorum was declared present and the meeting was opened for business by President Blessinger. Minutes of the September 20, 2021 meeting of the Commissioners had been previously distributed to the Commissioners and were approved as presented. The minutes were then signed. Incomes for the month of September 2021 were as follows: Recorder \$26,184.17; Health Department \$19,721.82; Auditor \$100.00; Clerk \$_____. Claims against the County were examined and those found to be just, due and owing were allowed and those found to be not due and owing were disallowed, all as more fully set forth in the Claims and Allowance Docket of the County.

RE: HIGHWAY SUPERVISOR'S REPORT

No report was given.

RE: HIGHWAY ENGINEER'S REPORT

Highway Engineer Brent Wendholt presented the following report of Highway projects:

HAC Paving Change Order – Two invoices were received for the HAC Paving Projects. Two Change Orders were received:

1. 420 South, 170 East, and 430 South (C&R Construction) \$215.20 Decrease
2. 630 South, and 400 West (C&R Construction) \$590.28 Decrease

A motion was made to approve the Change Orders, was duly seconded and carried unanimously.

INDOT TITLE VI and ADA Compliance – A letter was received from INDOT concerning non-compliance with Title VI and ADA requirements. Wendholt is seeking further information.

Patoka Lake Dam Water Control Manual Update – Wendholt attended a meeting on Wednesday, September 29, 2021, to discuss suggestions to help with the control due to ever-evolving rains. A draft, for public input, will be ready Spring 2022. Patoka Lake is looking to raise the gauge control level to 13', 13.5' or even 14'. Wendholt stressed that 14' would be too high and restrict traffic on County Roads. Patoka Lake mentioned the reduction of flow in the river at the current control gauge 27%. They also mentioned altering the Schedule of Release. Wendholt would like to see a gauge installed downstream from Jasper, that would give a better idea what the level looks like and can assist in regulating the dam.

2021 HAC Paving Projects –

<u>CCMG Project</u>	<u>C&R Construction, Inc.</u>
21-01 Jasper Dubois Road	Completed on 8/23/21
21-02 Division Road	Completed on 8/27/21
21-03 575 East	Completed on 8/05/21
21-09 Ellsworth Road	Completed on 8/12/21
21-10 420 S, 170 E, 430 S	Completed on 9/15/21
21-11 630 S, 400 W	Completed on 9/28/21
	<u>E&B Paving, Inc.</u>
21-08 Ackerman Road	Completed on 9/28/21
	<u>CalCar Paving, Inc.</u>
21-07 600 W	Completed on 9/28/21

RE: GRASS CLIPPINGS

A discussion was held on a complaint received regarding grass clippings blown onto the roadways.

Public awareness information will be placed on social media.

RE: COMPUTER IT MANAGED SERVICES

Accent Consulting proposed conducting a third party evaluation of the computer network. A discussion was held.

RE: COVID-19 VACCINES

The Commissioners discussed a letter previously shared by Judge Nathan Verkamp which provided information on incentivizing COVID-19 vaccines for county employees by providing proof of vaccine to receive additional personal time off or not wear masks and undergo frequent and regular testing. A discussion was held. No action was taken.

RE: TITLE IV-D LEASE

Title IV-D Deputy Prosecutor William Shaneyfelt presented a Lease Agreement for the property located at 716 Clay Street, Jasper, Indiana. A motion was made to accept the term of \$900 per month for rent and \$329 for maintenance items, was duly seconded and carried unanimously.

RE: TITLE IV-D STAFFING

Deputy Prosecutor William Shaneyfelt requested changing the current Part Time position to Full Time status effective in February 2022 pending funding approval by the County Council. Discussion was held. The item was tabled until the next meeting for review.

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RE: HEALTH ACTIONS & COVID-19 VARIANTS

Dr. Richard Moss MD appeared to discuss the Health Department Actions and COVID-19 Variants: mask mandates, lock downs and school virtual learning policies. It is his opinion that these do not work and urged the Board not to use of them.

RE: PURDUE EXTENSION OFFICE SPACE

Chelsea Brewer, County Extension Educator, and Lisa Wilson, Area III Director, requested moving the Extension Office to the second floor of the HLS Building located at 201 W Sixth Street in Jasper. The 2022 budget for rent would need to be increased to \$48,000 annually. Consensus was to review the office space and discuss at the next meeting.

RE: BUCK SHOALS SUBDIVISION

Corey Bettag, Cash Waggnar & Associates, requested a septic variance for the proposed Buck Shoals Subdivision. Consensus was for Cash Waggnar to move forward with the project plans.

RE: CONCERNED CITIZEN

Resident Kathy Kern expressed concern for an inmate that suffered from mental health issues and has since died by suicide upon release. She was disappointed with the lack of communication she received when trying to contact the Security Center.

RE: SURPLUS ITEMS

911 Director Stuart Wilson requested a list of items be declared surplus/junk. Following a review of the items, a motion was made to declare the items surplus/junk, was duly seconded and carried 2-1 with Blessinger being the dissenting vote.

RE: PRETRIAL DIVERSION COURT SERVICES CELL PHONE

Director Megan Durlauf and Pretrial Case Manager Melissa Niehaus requested a County cell phone for on-call needs. A motion was made to approve the request with the cost not to exceed \$50 per month. The motion was duly seconded and carried unanimously.

RE: WEIGHTS & MEASURES

Director Gary Salb provided information on package checking, laundry mats, car washes, etc. Currently he sees no issues in the County. Consensus was to continue inspecting the scales and pumps as he has been and to monitor packages if complaints arise.

RE: HELP – HOOSIERS ENDURING LEGACY PROGRAM GRANT

Commissioner Blessinger provided an update on the HELP Grant Submission.

RE: ARPA – AMERICAN RESCUE PLAN ACT

Commissioner Blessinger provide an update on the ARPA funds. Dubois REC and Orange County REMC/Fiber presented information on a Broadband Make Ready opportunity for Dubois County using the American Rescue Act funding in the amount of \$4,350,000. Make Ready would be making the pole heights and borings under roads ready for high speed fiber deployment in 24 months to approximately 5,000 households.

The ARPA Committee met to prioritize the requests received. The top priorities listed were:

1. Dubois REC Broadband Project
2. Regional Sewer District
3. Northeast Dubois Fire House/Ambulance
4. Patoka, Dubois and St. Anthony Water
5. County IT Infrastructure
6. HELP Grant

A discussion was held on the priority list.

RE: CELESTINE CHRISTMAS PARADE

Joyce Hulsman requested permission to close roads for the Celestine Christmas Parade to be held on December 5, 2021 from 6:00 p.m. – 7:00 p.m. The parade route would begin at the Celestine Church at De la Harlandire Road, head north crossing SR 164, turn left on Ellsworth Road, turn left on Celestine Road North, turn right on New Orleans Street, turn left on SR 164 and right onto Celestine Road South.

A motion was made to approve the requested road closures for the parade route, was duly seconded and carried unanimously.

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RE: AUDITOR-TREASURER OFFICE WINDOW REMODEL

Auditor Morton provided an update on the window remodel project for the Auditor and Treasurer's offices. Universal Design is preparing a plan. The consensus was to try to save both historical cases if possible; however, one may need to be removed.

RE: KNOWBE4 COMPUTER TRAINING

Auditor Morton presented a quote to renew the KnowBe4 Training for employees at a cost of \$2,693.25. A motion was made to approve the quote, was duly seconded and carried unanimously.

RE: ORDINANCE 2021-33

County Attorney Greg Schnarr presented Ordinance 2021-33 To Establish an Asset Capitalization Policy for Dubois County. A motion was made to adopt Ordinance 2021-33, was duly seconded and carried unanimously.

ORDINANCE NO. 2021-33

**ORDINANCE OF THE BOARD OF COMMISSIONERS
OF DUBOIS COUNTY, INDIANA ESTABLISHING
AN ASSET CAPITALIZATION POLICY FOR
DUBOIS COUNTY, INDIANA**

(Amending Dubois County Code of Ordinance § 34.47, Ordinance No. 2005-03)

WHEREAS, the Board of Commissioners of Dubois County, Indiana (the "Board"), is the executive body of Dubois County government pursuant to the provisions of Ind. Code § 36-2-2-2; and

WHEREAS, the Board of Commissioners of Dubois County, Indiana passed Ordinance No. 2005-03, on or about the 24th day of January, 2005, establishing an asset capitalization policy for the County and its various departments; and

WHEREAS, the Board of Commissioners of Dubois County, Indiana subsequently amended Ordinance No. 2005-03 in a public meeting on July 11, 2005; and

WHEREAS, the Board desires to amend the asset capitalization policy for the County and its various departments, in order to provide a higher degree of control over its considerable investment in capital assets, and to be able to demonstrate accountability to its various constituencies: citizens, rate-payers, oversight bodies and regulators; and

WHEREAS, the Dubois County Asset Capitalization Policy shall comply with the requirements of the Governmental Accounting Standard Board Statement 34; and

WHEREAS, the Dubois County Asset Capitalization Policy shall apply to all officeholders and department heads in Dubois County.

NOW THEREFORE BE IT RESOLVED AND ORDAINED BY THE BOARD OF COMMISSIONERS OF DUBOIS COUNTY, INDIANA THAT DUBOIS COUNTY CODE OF ORDINANCES § 34.47, ORDINANCE NO. 2005-03 IS AMENDED IN FULL AND REPLACED AS FOLLOWS:

SECTION ONE. DEFINITIONS AND PROVISIONS.

- A. **CAPITAL ASSET.** Capital asset is an asset having a useful life of more than one year and an actual or historical cost of \$5,000 or more. Capital assets include: land, easements, right-of-ways, land improvements, building, building improvements, construction in progress, machinery and equipment, vehicles, infrastructure, works of art and monuments, and all other tangible assets used in operations with useful lives extending beyond one year.
- B. **VALUATION OF CAPITAL ASSETS.** Capital assets should be recorded at actual cost. Normally, the cost recorded is the purchase price or construction costs of the asset, but also included are any reasonable and necessary costs incurred to place the asset in its intended location and intended use that can be directly related to the asset. Such costs could include the following: legal and title fees; appraisal and negotiation fees, surveying fees; damage payments; land preparation costs, demolition costs; architect and accounting fees; insurance premiums during construction; transportation charges; and interest costs during construction. Donated or contributed assets should be recorded at their fair market value on the date donated or acquired.
- C. **FIXED ASSET.** Tangible assets of a durable nature employed in the operating activities of the unit and that are relatively permanent and are needed for the production or sale of goods or services are termed property, plant and equipment, or fixed assets. These assets are not held for sale in the ordinary course of business. This broad group is usually separated into classes according to the physical characteristics of the items (such as, land, building, improvements other than buildings, machinery and equipment.)
- D. **CAPITAL OUTLAYS.** Expenditures that benefit both current and future fiscal periods. This includes costs of acquiring land or structures, construction or improvement of buildings, structures, or other

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fixed assets, and equipment purchases having an appreciable and calculable period of usefulness. These are expenditures resulting in the acquisition of or addition to the government's general fixed assets.

SECTION TWO. ASSET DEFINITIONS BY MAJOR CATEGORY.

It is important to the maintenance of accurate records that each asset category be precisely defined and that all persons responsible for records maintenance be fully aware of the categorization system. This section further clarifies the asset definition by major category.

A. LAND.

1. The county will capitalize all land purchases or land donations. All land purchases shall be capitalized with the actual cost of purchase or if unavailable, the estimated historical cost. This includes all specified land, easements, right-of-ways, lots, parcels owned by the governmental unit or its various departments, boards or authorities, regardless of the method of acquisition. This includes land purchased outright as an easement or right-of-way to infrastructures. All costs of legal services incidental to the acquisition of land, costs relating to the razing for the structure, and other charges incurred in preparing the land for use are capitalized and carried in the land account. Donated land will be capitalized at the fair market value at the time of the donation.
2. All properties obtained through tax sale including but not limited to land, buildings, land improvements, and building improvements shall be considered to have no dollar value and will be excluded from reporting as they are considered property that is being held for resale.

B. BUILDINGS.

1. The county will capitalize all buildings at the purchase price or construction cost. Buildings are all structures designed and erected to house equipment, services or functions. This includes systems, services, and fixtures within the buildings, and attachments such as porches, stairs, fire escapes, canopies, areaways, lighting fixtures, flagpoles, and all such units that serve the building. Plumbing systems, lighting systems, heating, cooling, ventilating and air handling systems, alarm systems, sound systems, surveillance systems, passenger and freight elevators, escalators, built-in casework, walk-in coolers and freezers, fixed shelving, and other fixed equipment are included with the building. Communication antennas and/or towers are not included as buildings. These are parts of the equipment units they serve.
2. Additions, improvements, and leasehold improvements to the building as well as the cost of the heating and ventilating system or other permanently attached fixtures should be capitalized when these costs are considered betterments. These improvements or renovations to the buildings will be capitalized in the county if the total cost is \$5,000 or greater. Replacement of a building roof or heating and cooling system will be capitalized when the cost of the item is \$5,000 or greater.
3. Donated buildings will be capitalized using the market value of the building at the time of the donation. Building purchases made using the federal or state funding shall follow the appropriate funding source guidelines and the county capital asset policy.

C. IMPROVEMENTS OTHER THAN BUILDINGS. The county will capitalize improvements other than buildings in the following manner:

1. Improvements such as excavation, non-infrastructure utility installation, driveways, parking lots, flagpoles, sidewalks, retaining walls, and fencing shall be capitalized when the cost of the item is \$5,000 or greater.
2. Milling and paving of an existing parking lot shall be considered maintenance rather than a capital asset.
3. Improvements other than buildings will be capitalized at the actual cost of the improvement. If the actual cost is unavailable, the improvement will be capitalized using its current replacement cost, estimated date of purchase, and the Indiana Board of Accounts factoring table to determine the estimated historical cost.
4. The county department heads shall report to the County Auditor any improvements other than buildings which their respective departments authorized that cost \$5,000 or greater.
5. Donated improvements other than buildings will be capitalized at the fair market value at the time of the donation.

D. CONSTRUCTION WORK IN PROGRESS. The county will capitalize actual amounts expended on an uncompleted building or other capital construction project. Once the project is completed, the cumulative costs are transferred to the appropriate permanent fixed asset account.

E. MACHINERY AND EQUIPMENT.

1. The county will capitalize all machinery and equipment at the purchase price or actual cost. The cost of the asset acquired when payment includes both cash and a trade-in, is the sum of the cash paid plus the fair market value of the asset traded in. If the fair market value of the asset being traded in is not readily determinable, cost may be recorded as the cash paid plus the book value (asset cost minus accumulated depreciation) of the asset traded in.

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2. Equipment includes all types of physical property within the scope of the capital asset policy for the county not previously classified. Included in this category are office mechanical equipment, office furniture, appliances, furnishings, machinery items, maintenance equipment, communication equipment, police, fire, sanitation, Park Department equipment, laboratory equipment, vehicles, road and highway equipment, aircraft, EMS and emergency equipment, earth moving equipment, text equipment, civil defense and emergency equipment, and data processing equipment. All supplies are excluded.
3. The county shall capitalize all machinery and equipment items with an actual cost or estimated cost of \$5,000 or greater. Attachments to machinery and equipment will be capitalized if purchased at the same time as the equipment item. Attachments that are purchased separately from a given equipment item will be capitalized separately from the item if they are purchased at a time other than when the original item was purchased and have a cost of \$5,000 or greater.
4. Items which extend the useful life of the equipment shall be capitalized. Department heads should report to the County Auditor the description, year completed, funding source and dollar amount. An example would be the purchase of a motor for a vehicle. This does not include the normal maintenance costs or supplies.
5. Donated machinery and equipment will be capitalized at the fair market value at the time of donation.

F. INFRASTRUCTURE.

1. The county will capitalize all county-owned roads and bridges. All county roads and bridges will be capitalized at original cost or historical estimated cost. Infrastructure assets are long-lived capital assets that normally can be preserved for significantly greater number of years than most capital assets and that are normally stationary in nature. Infrastructure assets include roads, bridges, streetlights, traffic signals, drainage systems and water systems. Maintenance and repairs will be considered as necessary to maintain the existing asset and therefore are not capitalized. Examples such as patching, resurfacing, milling, chip sealing, and snow removal shall be considered maintenance activities and will be expensed. Additionally, normal department operating activities such as feasibility studies, and primary engineering and design will be expensed and not capitalized as an element of the infrastructure asset.
2. Gravel roads that are paved shall be considered a capital asset. County roads that are redesigned or re-engineered beyond maintenance activities such as paving, milling, or chip sealing shall be considered a capital asset. Roads that are accepted by the Board of Commissioners and the Highway Department from developers or owners shall be capitalized at the market value at the time of the donation.

SECTION THREE. RECORDING AND ACCOUNTING.

- A. The County Auditor shall ensure that accounting for capital assets is being exercised by establishing a capital asset inventory, both initially and periodically in subsequent years. The County Auditor will further ensure that the capital asset report shall be updated annually to reflect additions, retirements, and transfers and to reflect the new, annual capital asset balance for financial reporting purposes and the annual and accumulated depreciation calculation. The County Auditor shall be responsible for maintaining the records and accounts of all capital assets that have an actual cost or estimated historical costs of \$5,000 or greater.
- B. The County Auditor will depreciate the capital assets of the county by using the straight-line method or the composite/group method of depreciation. Land is not depreciated according to general accepted accounting principles. Depreciable property must meet the following qualifications: the asset must have a useful life of more than one year and the asset must wear out or lose value over time.
- C. Useful life is defined for each asset class as follows:

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|------------------------------------|---|
| Land: | Not Depreciated. |
| Buildings: | 50 years. |
| Improvements Other than Buildings: | 15 years. |
| Construction Work in Progress: | Not Depreciated. |
| Machinery and Equipment: | 10 years, unless otherwise specified below. |
| | <ul style="list-style-type: none">• 25 years – distributor trucks and motor graders• 20 years – wheel loaders, dirt loaders, asphalt compactor rollers, snowplows, sanders, and chain saws.• 15 years – sanitation trucks• 10 years – dump trucks, pickups, and excavators• 8 years – boom mower and tractors• 5 years – patrol cars |
| Infrastructure Assets: | |
| | <ul style="list-style-type: none">• Roads 50 years.• Bridges 75 years |

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D. Infrastructure record keeping and reconciliation.

1. The County Highway Engineer shall be responsible for maintaining accurate records regarding all county infrastructures. If roads or bridges are permanently closed, or new roads are accepted into the county road system by the County Board of Commissioners, such changes shall be recorded by the County Auditor in the year that such changes occur. If a gravel road is paved, or if a road is totally redone beyond milling and paving, or chip sealing, such improvement shall be considered a capital asset if the cost is \$5,000 or greater.
2. Normal department operating activities regarding infrastructures, such as feasibility studies, preliminary engineering, and design, will be expensed rather than capitalized greater.

SECTION FOUR. MAINTENANCE OF ASSETS.

For the maintenance of the capital asset accounting report, the department heads have the responsibility to report additions, retirements, and transfers in detail to the County Auditor. Detail includes such data elements as asset description, location, make, model, serial number, date of acquisition, cost, life and other information deemed relevant. Reports shall be made in a timely manner, as the capital asset record must be updated annually. Property should not be transferred, turned in for auction or disposed of without the approval of the Board of Commissioners. Department heads shall report all disposed items to the County Auditor, who shall remove the item from the county capital asset inventory. All lost or stolen items shall be reported to the County Auditor by the department heads.

SECTION FIVE. PERIODIC INVENTORIES.

A physical inventory of capital assets will be conducted by each department as near as practical to year-end. The County Auditor will provide a list of the inventory on file which will be sent to each department head before each year-end. The department heads will then compare physical observations of assets to the listing noting whether the assets exist, the location if not apparent otherwise, and relevant factors. If the condition of an asset has deteriorated to the point its useful life has been impaired, the fact should be noted, and the reasons for such omissions should be documented to the extent possible. Department heads shall be accountable for the capital asset inventory charged to their department. The physical capital asset inventory sheet and related documentation shall be forwarded to both the County Auditor and the Board of Commissioners. The County Auditor will compare the results of the physical inventory to the capital asset records and make necessary adjustments to the capital assets.

SECTION SIX. PRIOR ORDINANCES.

All ordinances (including Dubois County Code of Ordinance § 34.47, Ordinance No. 2005-03) and/or parts of ordinances in conflict herewith, are hereby repealed.

SECTION SEVEN. SEPARABILITY.

If any section, subsection, sentence, clause, phrase or portion of this Ordinance shall for any reason be held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions thereunder.

SECTION EIGHT. EFFECTIVE DATE.

This Ordinance shall be in full force and effect from and after its passage by the Board of Commissioners of Dubois County, and completion of any other legal requirements, all in a manner provided by law.

DULY ADOPTED by the Board of Commissioners of Dubois County at a regularly scheduled public meeting held on this, the 4th day of October, 2021.

RE: WHITE STALLION BANKRUPTCY

County Attorney Greg Schnarr provided an update on the White Stallion Bankruptcy.

RE: DUBOIS DRAINAGE

County Engineer Brent Wendholt provided an update on drainage issues in the Dubois area.

RE: DOWNTOWN REVITALIZATION

Commissioner Brames and County Engineer Wendholt provided an update on the Downtown Revitalization plans.

RE: SHERIFF DEPARTMENT REPORTS

Commissioner Brames would like to receive updates or reports from the Sheriff Department on either a monthly or quarterly basis.

RE: FUTURE MEETING

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The next regular meeting will be held on October 18, 2021 at 8:30 a.m. in the Commissioners/Council Room of the Courthouse Annex.