

BE IT REMEMBERED THE BOARD OF COUNTY COMMISSIONERS met in the Henry County Courthouse Circuit Courtroom, on Wednesday March 9, 2022 at 11:00 a.m. with the following members present: Ed Tarantino, Bobbi Plummer, Steve Dellinger, Debra Walker, Henry County Auditor and Joel Harvey County Attorney.

Bobbi Plummer called the meeting to order with the pledge and prayer led by Ed Tarantino.

A motion was made by Steve Dellinger and seconded by Ed Tarantino to accept the minutes. Motion carried unanimously.

A motion was made by Steve Dellinger and seconded by Ed Tarantino to accept the claims. Motion carried unanimously.

A motion was made by Steve Dellinger and seconded by Ed Tarantino to accept payroll as presented. Motion carried unanimously.

A motion was made by Steve Dellinger and seconded by Ed Tarantino to approve the bonds for James Wilkinson, Harrison Township Trustee in the amount of \$30,000 and for Terry Matney, Prairie Township in the amount of \$30,000. Motion Carried unanimously.

A motion was made by Steve Dellinger to approve the Farm Ground Lease Bid received from Kent and Kristi Koger, L&K Farms for \$241.25 per acre for the 2022 and 2023 crop season. Motion was seconded by Ed Tarantino and carried unanimously.

A motion was made by Ed Tarantino and seconded by Steve Dellinger to accept the IDEM and Treasurer's monthly reports. Motion carried unanimously.

Ric McCorkle stated that the Sherriff's Department will be purchasing a new vehicle from the Middletown Reserve and that the Sheriff's Department will be paying for most of the vehicle.

Jay Davis discussed a soft cost in the new jail budget that was missed. They will have to purchase a Magnetic Body detector. He presented two quotes, one from Command Sourcing for \$7,273.00 and one from Garrett for \$3,951.94. Jay recommends purchasing from Garrett.

Steve Dellinger made a motion to approve the purchase of the Magnetic Body Detector Equipment from Garrett, Seconded by Ed Tarantino. Motion carried unanimously.

Jay Davis discussed trading in one of the Sherriff's Department's vehicles to Pursuit Safety Systems for work to be done on other vehicles. The trade in value of the 2016 Charger is \$11,900 and the county will pay \$8,290 after trade in.

Steve Dellinger made a motion to approve the trading of the vehicle for work from Pursuit Safety Systems in return and pay the difference. Motion was seconded by Ed Tarantino and carried unanimously.

Rita Fisher gave an update on Memorial Park. May 7th 2022 will be park clean up day.

Joe Copeland discussed needing approval for a proposal to do design work on a culvert in Lewisville, he has to have a DNR permit.

Steve Dellinger made a motion to approve a Task Order with SJCA that was seconded by Ed Tarantino. Motion carried unanimously.

Steve Dellinger made a motion to approve agreement with SJCA that was seconded by Ed Tarantino. Motion carried unanimously.

Joe Copeland discussed having to cut Road Proposals due to the rising cost of asphalt.

Steve made a motion to approve the Supplement Agreement #1, the agreement that went to the state for approval for bridge inspection. Motion was seconded by Ed Tarantino and carried unanimously.

Joe Copeland gave an update on the roads near the Solar Farm, he stated that the roads are a mess. Joe also stated that he is trying to get some of the Federal Money for Rural Bridges.

Ed Tarantino made a motion to adopt Resolution 2022-03-09 (005) Henry County Indiana Capital Asset Policy, seconded by Steve Dellinger. Motion carried unanimously.

RESOLUTION 2022-0309-005
HENRY COUNTY, INDIANA
CAPITAL ASSET POLICY

PURPOSE

This capital asset policy will be effective on March 9, 2022. The purpose of this policy is to facilitate the preparation of financial statements in conformity with generally accepted accounting principles.

CLASSIFICATION OF ASSETS

Capital assets are personal and real property used in the operations of the County that have an expected estimated useful life beyond a single period. Capital assets are to include any item that falls into one of the following categories:

- I. Land
- II. Building and Building Improvements
- III. Machinery and Equipment
- IV. General Infrastructure (Roads, Bridges, and Right-of-Ways)
- V. Construction in Progress

CAPITALIZATION THRESHOLDS

To be considered a capital asset for financial reporting purposes, an item (other than land) must be at or above the capitalization threshold and have a unit historical cost of \$5,000.00 or more.

The capitalization threshold for the following classes of assets shall be:

I. Machinery, Equipment & Vehicles	\$ 5,000.00
II. Buildings and Building Improvements	\$100,000.00
III. General Infrastructure Improvements	\$250,000.00

With regard to improvements and buildings and general infrastructure, a capital outlay must be significant and increase capacity, increase efficiency or extend the asset's estimated useful life beyond the original expectation.

A change in capacity increases the level of service provided by the asset. A change in efficiency increases the level of service but without increasing the size of the asset or the change maintains the same level of service at a lower cost.

For example, an addition to a building provides increased square footage, hence, the capacity is increased and the capital outlay is capitalized. Widening a road with additional lanes increases capacity and hence, the capital outlay is capitalized. An extended estimated useful life involves a significant alteration, structural change or improvement.

While substantial repairs and renovations will be reviewed for potential capitalization, it is anticipated that most will be expenses in the current year. These expenses often merely restore the asset to the original service potential but do not necessarily improve the asset.

All land, including right-of-ways, is capitalized at the time of acquisition regardless of historical costs or fair value if donated.

HISTORICAL COST OR ESTIMATED HISTORICAL COSTS

PROSPECTIVE REPORTING

Capital assets are recorded at historical cost which includes any ancillary charges necessary to place the asset into its intended location and condition for use. Ancillary charges include, for example, freight and transportation charges, site preparation costs, and professional fees. Engineering costs (internal and external) include related preliminary project and environmental studies; project estimating, design, and planning (drawings and specifications); and construction engineering, construction management, construction inspection and project payment. Donated capital assets are recorded at their estimated fair value at the time of acquisition.

RETROACTIVE REPORTING

When actual historical cost source data was unavailable, estimated historical cost was developed utilizing a normal costing approach. With this method of estimating historical cost, a current replacement cost was ascertained. An appropriate cost index (including Consumer Price Index and Federal Highway Price Trends) corresponding to an estimated date of acquisition/construction was then applied to 'deflate' the replacement cost to an estimated historical cost.

ESTIMATED USEFUL LIVES OF DEPRECIABLE ASSETS

Capital assets have estimated useful lives extending beyond a single reporting period (one year) and are depreciated using the straight-line method with no allowance for salvage value. The estimated useful lives currently used were developed with the input of knowledgeable staff and reflect our government's experience with these assets:

Land and Improvements to Land	Non-Depreciable
Buildings and Improvements to Buildings	50 years
Machinery and Equipment	5 years
Vehicles	
Automobiles	5 years
Light Trucks	8 years
Heavy Trucks	15 years
General Infrastructure	
Roads	50 years
Bridges	75 years
Street Lighting	10 years

DEPRECIATION METHOD/CONVENTION

Depreciation will be calculated using the straight-line method and full-year convention. No salvage value or residual value will be recognized.

RETIREMENTS

Retirements apply to all capital assets including land, buildings, machinery and equipment, vehicles and general infrastructure.

When an asset is disposed of, scrapped, sold, subject to demolition, etc, it is to be removed from the property record and the appropriate reduction will be made to historical cost, accumulated depreciation, and net book value amounts.

Retirements will reflect the actual historical cost of the asset when the amount is ascertainable. When historical cost is not ascertainable, an estimated historical cost will be determined.

RESPONSIBILITY FOR PROPERTY RECORD MAINTENANCE

The Henry County Auditor will ensure that reporting for capital assets is being exercised by establishing a capital asset inventory, both initially and periodically in subsequent years. The Henry County Auditor will further ensure that the capital asset report will be updated annually to reflect improvements, additions, retirements, and transfers and to reflect the new annual capital asset balance for financial reporting purposes and the annual and accumulated depreciation calculations and net book value amounts.

An inventory of asset items below the capitalization threshold of \$5,000.00, but with a value of at least \$500 (on a per unit basis) will also be maintained by the Henry County Auditor. These assets may include items such as radios, personal computers, laptop computers, printers, fax machines, office furniture and small power tools.

Day-to-day stewardship of property is the expressed responsibility of the department utilizing the property. County departments have the responsibility to report improvements, additions, retirements, and transfers in detail to the Henry County Auditor in a timely manner.

Dated this 9 th day of March 2022.

HENRY COUNTY BOARD OF COMMISSIONERS



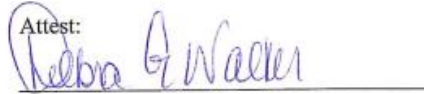
President



Vice President



Member

Attest:


Steve Dellinger moved to adopt Resolution 2022-03-09 (006) Transferring Interest in Tax Sale Certificates to the Middletown-Fall Creek Board of Parks and Recreation. Motion was seconded by Ed Tarantino and passed unanimously.

RESOLUTION NO. 2022-03-09-006

**A RESOLUTION TRANSFERRING INTEREST IN TAX SALE CERTIFICATE
TO THE MIDDLETOWN-FALL CREEK TOWNSHIP BOARD OF PARKS AND
RECREATION**

WHEREAS, Pursuant to Indiana Code §6-1.1-24-6, Henry County has a lien on, and an interest in, properties offered for tax sale that are not sold and such liens are evidenced by a Tax Sale Certificate titled in the name of the Board of Commissioners of Henry County; and,

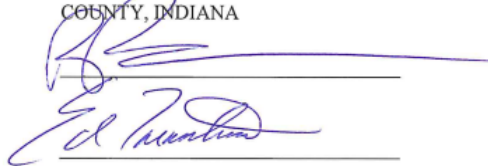
WHEREAS, the Middletown-Fall Creek Township Board of Parks and Recreation has requested that the Board of Commissioners transfer the Tax Sale Certificate for a certain property in the Town of Mooreland, Indiana; and,


WHEREAS, the Board of Commissioners of Henry County wishes to transfer its interest in the Tax Sale Certificate in the property set forth on Exhibit "A" to the Middletown-Fall Creek Township Board of Parks and Recreation.

NOW THEREFORE, BE IT RESOLVED, by the Board of Commissioners of Henry County, Indiana that all right, title and interest of Henry County in any Tax Sale Certificate related to the property described on Exhibit "A," and all lien rights it holds as a result of delinquent unpaid taxes on the property described as Exhibit "A," is hereby transferred to Middletown-Fall Creek Township Board of Parks and Recreation. The County Auditor shall deliver the Tax Sale Certificate for the property listed on Exhibit "A" to the Town of Middletown.

PASSED AND ADOPTED BY THE BOARD OF COMMISSIONERS OF HENRY COUNTY, INDIANA, THIS 9th DAY OF MARCH, 2022.

BOARD OF COMMISSIONERS OF HENRY
COUNTY, INDIANA





ATTEST:

Debra G. Walker, County Auditor

Steve Dellinger moved to adopt Resolution 2022-03-09 (007) Regarding the Acquisition of Surplus Property. Motion was seconded by Ed Tarantino and passed unanimously.

RESOLUTION NO. 2022-03-09-(007)

A RESOLUTION REGARDING THE ACQUISITION OF SURPLUS PROPERTY

WHEREAS, the Town of Middletown ("Middletown") no longer needs a certain 2016 Ford Explorer, VIN#1FM5K8AR7G9C91749 ("Vehicle"); and,

WHEREAS, the Henry County Sheriff's Department is in need of a vehicle for use by its Reserve Deputies and wishes to acquire the Vehicle; and,

WHEREAS, Indiana Code § 5-22-22-10 permits local governmental units to exchange personal property upon terms evidenced by resolutions adopted by each of the local governmental units; and,

WHEREAS, Henry County and Middletown have agreed upon the terms for the transfer of the Vehicle to Henry County for use by its Sheriff's Department Reserve Unit.

NOW THEREFORE BE IT RESOLVED by the Board of Commissioners of Henry County, Indiana, as follows:

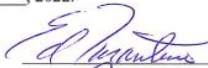
The Vehicle shall be transferred to Henry County, for use by its Sheriff's Department Reserve Unit, in exchange for the payment of Six Thousand Five Hundred Dollars (\$6,500.00) to the Town of Middletown, Indiana.


EFFECTIVE DATE: This Resolution shall be effective upon passage.


REPEALER: All Resolutions or parts of Resolutions in conflict herewith are hereby repealed.

SEVERABILITY: Any provision herein contained which is found by a court of competent jurisdiction to be unlawful or which by operation of law shall be deemed unenforceable, shall be omitted but the rest and remainder of this resolution, to the extent feasible, shall remain in full force and effect.

ADOPTED BY THE BOARD OF COMMISSIONERS OF HENRY COUNTY, INDIANA THIS 9th DAY OF MARCH, 2022.







Ed Tarantino made a motion to accept bids for lawn service around the Henry County Courthouse and Henry County Justice Center until April 1st 2022. Motion was seconded by Steve Dellinger and carried unanimously.

Steve Dellinger made a motion to appoint Terry Matney to an open position on the Planning Commission. Motion was seconded by Ed Tarantino and carried unanimously.

Steve Dellinger moved to adjourn. Seconded by Ed Tarantino. Motion carried unanimously.

Bobbi Plummer President

Steve Dellinger, Vice President

Ed Tarantino, Member

ATTEST:

Debra G. Walker, Auditor

