

**TITLE 5: COUNTY ADMINISTRATION**



## TITLE 5: COUNTY ADMINISTRATION

Article 1: Hospital Authority  
Chapter 4: Hospital Authority

### § 5-1-4-4 HOSPITAL AUTHORITY.

The Board hereby creates the Hospital Authority of the county, hereinafter designated the County Hospital Authority, which shall be a body corporate and politic for the purpose of financing, acquiring, constructing, equipping and leasing projects for Bethany Circle of King's Daughters' of Madison, Indiana, the only participating hospital located in the county and for any other purpose, in accordance with I.C. 5-1-4, as amended.

(Res. passed 8-16-1982)

***Statutory reference:***

*Hospital bonding authority, see I.C. 5-1-4-4*

Article 2: County Administration  
Chapter 19: County Surveyor

### § 5-2-19-4 SURVEY RECORDING REQUIREMENTS.

(A) As used in this county code section, "land surveyor" and "survey" have the meanings set out in I.C. 36-2-19-1 *et seq.*

(B) (1) Whenever a new tax parcel is created by reason of a transfer or subdivision of real estate in the county, then contemporaneous with the recordation of the deed for the parcel of real estate, a survey prepared by a land surveyor shall be recorded in the office of the Recorder of the county, and copies provided to the County Auditor and County Surveyor.

(2) A survey shall not be required for lots in a subdivision for which a final plat has been recorded. A survey will be required for the re-subdivision of a platted lot.

(C) The County Auditor is authorized to collect a fee of \$3 when a new parcel is created due to the transfer or subdivision of real estate, the fund to be designated to the Plat Book Fund and expended for expenses of operating, maintaining and updating the Plat Books of the county.

(Ord. 1990-3, passed 9-7-1990; Ord. 1996-, passed - -1996)

**Statutory reference:**

*Recording plats; ordinances, see I.C. 36-2-19-4*

Article 3: County Funds

Chapter 1: Funds

**§ 5-3-1-1 LAW ENFORCEMENT FEDERAL FORFEITURE FUND.**

There is hereby established in the Office of the Auditor of the county the Law Enforcement Federal Forfeiture Fund. All funds received from federal forfeiture of property seized by the County Sheriff's Department shall be deposited into this fund. The county is authorized to accept gifts and contributions to this fund. Funds in the Law Enforcement Federal Forfeiture Fund shall be used exclusively for equipment and training for the County Sheriff's Department. This shall be a non-reverting fund. The expenditures from this fund shall be recommended by the Sheriff and approved by the County Commissioners.

(Ord. 2001-1, passed 1-12-2001)

Article 3: County Funds

Chapter 2: Funds

**§ 5-3-2-1 SHERIFF'S RESERVE DEPUTY FUND.**

There is hereby established in the Office of the Auditor of the county the County Sheriff's Reserve Deputy Fund. All funds received from any source for the County Sheriff's Reserve Deputies shall be deposited into this fund. The county is authorized to accept gifts and contributions to this fund. Funds in the County Sheriff's Reserve Deputy Fund shall be used for training of Sheriff's Reserves, equipment for Reserve Deputies, the "Shop with a Cop" program and any other purpose as determined and approved by the County Commissioners. This shall be a non-reverting fund. The expenditures from this fund shall be recommended by the Sheriff or the Commander of the Reserves and approved by the County Commissioners.

(Ord. 1999-8, passed 12-10-1999; Ord. 2002-9, passed 9-19-2002)

**§ 5-3-2-2 FEDERAL PROJECT HIGHWAY FUND.**

There is hereby established in the Office of the Auditor of the county the County Federal Project Highway Fund. The funds deposited into this account shall be set aside by the County Commissioners as its matching share of federal highway projects undertaken by the county, reimbursement received from the state for federal government highway projects, and all other funds as authorized by the county executive. This shall be a non-reverting fund. Expenditures of this fund shall be for the purpose of funding federal highway projects in the county.  
(Ord. 1999-8, passed 12-10-1999)

Article 3: County Funds  
Chapter 4: Funds

**§ 5-3-4-4 SHERIFF'S COMMISSARY FUND.**

(A) There is hereby established in the Office of the Auditor of the county the Sheriff's Commissary Fund. All income derived from the Sheriff's Commissary shall be deposited into this fund. All expenses incurred by the Sheriff's Commissary shall be paid out of this fund.

(B) Excess funds in this account beyond those necessary to operate the Sheriff's Commissary shall be used exclusively for improvements in the Sheriff's Department and jail based upon recommendation of the Sheriff and approval by the county executive.  
(Ord. 1999-8, passed 12-10-1999)

Article 3: County Funds  
Chapter 5: Gaming Revenue

**§ 5-3-5-5 GAMING REVENUE GENERAL FUND.**

(A) There is hereby established in the Office of the Auditor of the county, the Gaming Revenue General Fund.

(B) Eighty percent of the total funds for the county received pursuant to the interlocal cooperation agreement shall be deposited in the Gaming Revenue General Fund and be used for any proper purpose as determined by the County Commissioners.  
(Ord. 2001-2A, passed 1-24-2001)

## **6Jefferson County - County Administration**

### **Article 3: County Funds Chapter 6: Gaming Revenue**

#### **§ 5-3-6-6 GAMING REVENUE MIDCOR FUND.**

There is hereby established in the Office of the Auditor of the county, the Gaming Revenue MidCor Fund. Ten percent of all funds received by the county under the interlocal cooperation agreement shall be deposited into the Gaming Revenue MidCor Fund. The money deposited in the Gaming Revenue MidCor Fund shall be used by the County Commissioners as the source of funds to pay Madison-Jefferson County Industrial Development Corporation its fees for industrial recruitment and economic services performed for the county by the corporation pursuant to annual fees for services contracts between the corporation and the county. The amount of the fees and the frequency of payment therefor shall be negotiated and agreed upon between the parties annually.

(Ord. 2001-2A, passed 1-24-2001; Ord. 2004-1, passed 2-6-2004)

### **Article 3: County Funds Chapter 7: Funds**

#### **§ 5-3-7-1 DEPARTMENT OF REDEVELOPMENT.**

(A) The Board of Commissioners of the county now deems it to be in the best interest of the county and its citizens to afford a maximum opportunity for rehabilitation, redevelopment or economic development of areas by private enterprise and the county by establishing a Department of Redevelopment.

(B) The Board of Commissioners hereby establishes the Department of Redevelopment of the county. The Department will be controlled by a board of five members known as the County Redevelopment Commission.

(C) Pursuant to the Act, all of the territory within the corporate boundaries of the county will be a taxing district to be known as the County Redevelopment District for the purpose of levying and collecting special benefit taxes for redevelopment and economic development purposes as provided in the Act. The Board of Commissioners finds and determines that all of the taxable property within this special taxing district will be considered to be benefitted by the redevelopment projects and economic development projects carried out under the Act to the extent of the special taxes levied under the Act.

(D) The Board of Commissioners of the county shall appoint all five of the members of the County Redevelopment Commission.

(Ord. 1998-13, passed 8-21-1998)

**§ 5-3-7-7 GAMING REVENUE HISTORIC PRESERVATION FUND.**

There is hereby established in the Office of the Auditor of the county the Gaming Revenue Historic Preservation Fund. Ten percent of the total funds for the county received pursuant to the interlocal cooperation agreement with Switzerland County on sharing gaming revenue shall be placed in this fund. Funds from this account shall be distributed by the County Board of Commissioners and used to promote, enhance and encourage historic preservation in the county.

(Ord. 2000-, passed - -2000; Ord. 2001-2A, passed 1-24-2001)

Article 3: Funds

Chapter 8: Funds

**§ 5-3-8-1 TIMBER FUND OF JEFFERSON COUNTY (PARK).**

There is hereby established in the office of the County Auditor the Timber Fund of Jefferson County (Park). All non-tax funds received from any source for the county park system shall be deposited into this fund, including timber management payments, logging income from county park property, and donations. Funds in the County Park Fund shall be used for maintenance, improvements, and special projects in the county parks and for other purposes as determined and approved by the County Commissioners. This shall be a non-reverting fund.

(Ord. 2012-6, passed 7-19-2012)

**§ 5-3-8-4 EQUITABLE SHARING JUSTICE FUND.**

There is hereby established in the office of the County Auditor the Equitable Sharing Justice Fund with the following provisions:

(A) The Equitable Sharing Justice Fund shall be a non-reverting fund in which to place money received by the County Prosecutor's office as a result of forfeitures under 18 U.S.C. 981(e), 19 U.S.C. 1616a, or 21 U.S.C. 881(e) and any related regulations adopted by the United States Department of Justice pursuant to I.C. 34-24-1-9. All monies received will be used for the benefit of the agencies participating in the seizure or forfeiture for purposes consistent with federal laws and regulations.

(B) The County Prosecutor's office may appropriate and disburse money from the fund only for the public purposes in accordance with the statutes and guidelines that govern the federal Equitable Sharing Program.

(Ord. 2012-7, passed 8-31-2012)

**§ 5-3-8-5 EQUITABLE SHARING TREASURY FUND.**

There is hereby established in the office of the County Auditor the Equitable Sharing Treasury Fund with the following provisions:

(A) The Equitable Sharing Treasury Fund shall be a non-reverting fund in which to place money received by the County Prosecutor's office as a result of forfeitures under 18 U.S.C. 981(e), 19 U.S.C. 1616a, or 21 U.S.C. 881(e) and any related regulations adopted by the United States Department of Treasury pursuant to I.C. 34-24-1-9. All monies received will be used for the benefit of the agencies participating in the seizure or forfeiture for purposes consistent with federal laws and regulations.

(B) The County Prosecutor's office may appropriate and disburse money from the fund only for the public purposes in accordance with the statutes and guidelines that govern the federal Equitable Sharing Program.

(Ord. 2012-8, passed 8-31-2012)

Article 3: Funds  
Chapter 9: Health Department

**§ 5-3-9-1 LOCAL HEALTH DEPARTMENT TRUST ACCOUNT.**

The Jefferson County Board of Commissioners hereby establishes in the Office of the Auditor of Jefferson County, Indiana, the Jefferson County Local Health Department Trust Account, pursuant to I.C. 4-12-7 *et seq.*

(Ord. 2011-3, passed 7-21-2011)

**§ 5-3-9-2 FUNDS TO BE DEPOSITED INTO ACCOUNT.**

The following funds shall be deposited into the account:

(A) Money required to be distributed to the account from the State of Indiana;

(B) Any additional amounts to be distributed from the state from the Indiana Tobacco Master Settlement Agreement Fund;

(C) Appropriations to the account from any other source; and

(D) Grants, gifts or donations intended for deposit into the fund.

(Ord. 2011-3, passed 7-21-2011)



**§ 5-3-9-3 APPROPRIATIONS.**

Pursuant to I.C. 4-12-7-6, the county fiscal body shall appropriate all distributions received by the county for this purpose to the Jefferson County Board of Health.  
(Ord. 2011-3, passed 7-21-2011)

**§ 5-3-9-4 PRIORITY OF USE OF MONEY.**

In using monies distributed to this fund, the Jefferson County Board of Health shall comply with the priorities established by I.C. 4-12-7-7.  
(Ord. 2011-3, passed 7-21-2011)

**§ 5-3-9-5 NON-REVERTING FUND.**

This shall be a non-reverting fund.  
(Ord. 2011-3, passed 7-21-2011)

Article 5.5: Funds  
Chapter 6: Donation Funds

**§ 5-5.5-6-1 CEMETERY BOARD DONATION FUND.**

There is hereby established in the Office of the Auditor of the county the County Cemetery Board Donation Fund. All non-tax funds received from any source for the County Cemetery Board Donation Fund shall be deposited into this fund. Funds in the County Cemetery Board Donation Fund shall be used for maintaining and improving cemeteries, restoring cemeteries, purchase of markers, purchase of equipment used to maintain cemeteries and any other purpose as determined and approved by the County Commissioners. This shall be a non-reverting fund. The expenditures from this fund shall be recommended by the County Cemetery Board and approved by the County Commissioners.  
(Ord. 2004-5, passed 10-29-2004)

Article 6: Sick Leave  
Chapter 6: Sick Leave Bank

**§ 5-6-6-1 SICK LEAVE BANK.**

(A) *Policy.*

(1) The Sick Leave Bank is established to provide for the continuation of pay to employees who exhaust their available accrued sick leave, vacation days, personal days and compensatory time. Sick Leave Bank days may also be granted for an employee to take care of a sick or injured member of their immediate family. Events recognized as the basis for leave under the Family and Medical Leave Act would be considered sufficient triggering events to authorize withdrawal from the Sick Leave Bank.

(2) Regular full-time employees are eligible to participate in the Sick Leave Bank. To participate in the Sick Leave Bank at the inception, regular full-time employees must donate two days of their own accrued sick leave time. Additional contributions will be assessed for the Sick Leave Bank when the existing days have been depleted to a set limit. Only employees who contribute to the Sick Leave Bank will have the opportunity to request use of the Bank.

(3) An extended sick leave policy is not intended to give unlimited sick leave to all regular full-time county employees. The policy is intended to provide a maximum benefit to regular full-time county employees who have utilized the regular sick leave, vacation leave, compensatory time and personal days in accordance with the prescribed policies.

(4) The Sick Leave Bank of sick days is established for employees who donate at minimum, two days of their current or accumulated sick days to start the Bank. An employee can donate as much of his or her accumulated personal days, sick days or vacation days as they wish, as long they retain at least three sick days. All donated days lose their identity as belonging to an individual and become the property of the Sick Leave Bank. For an employee to use the Sick Leave Bank they must have donated the sick days required for membership.

(B) *Guidelines.*

(1) The Sick Leave Bank is funded through contributions from employee members, which is deducted from the employee's accrued sick leave balance and credited to the bank. Newly employed individuals may contribute sick leave as soon as they have accrued sufficient sick days. Employees may also donate vacation and personal days to the Bank.

(2) Available Sick Leave Bank days are carried over from year to year. Days donated to the Sick Leave Bank are not refundable. If a further contribution is required, then the Sick Leave Bank Board may assess additional sick leave days to fund to the Sick Leave Bank.

(3) If the Sick Leave Bank falls below one day per each employee member of the Sick Leave Bank, then the Sick Leave Bank Board will request one additional sick leave day from each member.

(4) If the Sick Leave Bank program is terminated at any time, any days remaining in the Bank shall be equally divided among the members at that time.

(5) Upon separation from the county, a member will no longer be able to use the Sick Leave Bank.

(C) *Procedures.* The following conditions govern the granting of Sick Leave Bank days.

(1) An employee must be on an approved absence from the county in order to request use of the sick leave.

(2) If a member is unable to make applications for himself or herself, a family member or supervisor may fill out a request for use of the Sick Leave Bank.



(3) The member must submit the request for use of the Sick Leave Bank to his or her department head or elected official. The department head or elected official must submit the request form to the Auditor's office within five working days.

(4) Certification by a health care provider may also be required by the Sick Leave Bank Board to accompany a request for Sick Leave Bank hours to be considered.

(5) Sick Leave Bank days will not be granted until a member has used all of their accrued compensatory time, sick leave, personal and vacation days.

(6) No more than 60 days may be granted from the Bank to a member in a rolling 12-month period. While an employee is receiving payments from the Sick Leave Bank, they are not eligible to accrue sick leave or vacation.

(7) Any granted and unused Sick Leave Bank days shall be returned to the bank.

(8) Employees receiving disability benefits or workers compensation benefits are not eligible to receive concurrent Sick Leave Bank days.

(9) If an employee does not become a member of the Sick Leave Bank when initially eligible, and later wishes to join the bank, he or she may join during open enrollment in February of each calendar year and will deposit three sick leave days in the bank.

(10) The annual enrollment period to join the Sick Leave Bank shall be during the month of February of each year. The initial enrollment shall be for a period of 30 days after passage of this section.

(11) Employees who receive a written termination of services notice prior to the onset of an extended illness or family medical leave qualifying condition, shall not be eligible for Sick Leave Bank days.

(12) Days granted through the Sick Leave Bank will not be repaid by the employee member.

(13) Any employee may terminate membership in the Sick Leave Bank by written request to the County Auditor as of December 31 of each year.

(14) The Auditor's office will maintain all records on the Sick Leave Bank including the total number of sick leave days in the Bank, record of membership in the Bank, records of donation of sick days and/or assessments, as well as the number of Sick Leave Bank days granted and Sick Leave Bank days taken or used by an employee.

(D) *Board.*

(1) The Sick Leave Bank Board consists of three members, to include the Auditor, the President of the Board of the County Commissioners and the County Highway Superintendent.

(2) The Sick Leave Bank Board will assume full responsibility for control of the Sick Leave Bank and all decisions made by the Sick Leave Bank Board are final.

(3) The written application requesting use of the Sick Leave Bank must include a statement that the employee is unable to perform the functions of his or her position and specify the requested number of days to be used from the Sick Leave Bank. The statement is to be used by the Sick Leave Bank Board in making its decision. The medical certification and all medically related information shall remain strictly confidential and exempt under the State Public Records Law as a personnel record.

(4) From time to time, it may be necessary for the Board to replenish the number of Sick Leave Bank days with assessment of additional sick day donations. For employees without available sick days for an assessment, the assessment will either be made during the following January, if the employee is still employed by the county or deducted from a final paycheck upon termination.  
(Ord. 2008-3, passed 1-24-2008)

Article 9: Nondiscrimination Policy  
Chapter 1: Nondiscrimination Policy

**§ 5-9-1-12.1 NONDISCRIMINATION POLICY.**

(A) It is the policy of the county and the Board not to discriminate against any employee or applicant for employment due to the race, color, religion, sex, national origin, age or handicap of that individual. This policy extends to all phases of employment and shall include, but not be limited to, the following:

- (1) Employment, upgrading, demotion or transfer;
- (2) Recruitment or recruitment advertising;
- (3) Lay-off or termination;
- (4) Rates of pay or other forms of compensation; and/or
- (5) Selection for training, including apprenticeship.

(B) The Board shall comply with the letter and intent of the Equal Opportunity Act and the rules and regulations implementing it, on a good faith, sincere basis.

(Ord. 1986-2, passed 4-7-1986)

**Statutory reference:**

*Local government (nondiscrimination policies), see I.C. 22-9-1-12.1*

Article 9: County Purchasing Agency  
Chapter 5: County Purchasing Agency

**§ 5-9-5-1 COUNTY PURCHASING AGENCY.**

(A) The Board of Commissioners hereby determines that it is the purchasing agency for the county.

(B) The Board of Commissioners hereby designates the following persons to serve as purchasing agents for the county:

- (1) Each elected county official;
- (2) Each Circuit and Superior Court Judge;
- (3) The County Highway Superintendent and Engineer; and

(4) Such other county employees as are designated, from time to time, in writing by the purchasing agency.

(Ord. 1998-9, passed 6-26-1998)

Article 9: Purchasing  
Chapter 6: Purchasing Agency

**§ 5-9-6-1 PURCHASING AGENCY; RULES.**

The following are the required purchasing rules for the county in supplementation of the Act (I.C. 5-22-1-1 *et seq.*).

(A) *Purchase of supplies manufactured in the United States.* Supplies manufactured in the United States shall be specified for all county purchases and shall be purchased unless the county determines that:

**Jefferson County - County Administration**

- (1) The supplies are not manufactured in the United States in reasonably available quantities;
- (2) The prices of the supplies manufactured in the United States exceeds by an unreasonable amount the price of available and comparable supplies manufactured elsewhere;
- (3) The quality of the supplies manufactured in the United States is substantially less than the quality of comparably priced available supplies manufactured elsewhere; or
- (4) The purchase of supplies manufactured in the United States is not in the public interest.

**(B) *Publication of notices.***

(1) *Invitation for bids.* All notices of invitation for bids shall be published in accordance with I.C. 5-3-1 in the *Madison Courier* and *Madison Herald*. The purchasing agent shall schedule the publication of notice to provide a reasonable amount of time for preparation and submission of bids. The notice will be published two times, at least one week apart. The second publication must occur at least ten days prior to the date the bids will be opened.

(2) *Request for proposals.* All notices of request for proposals shall be published in accordance with I.C. 5-3-1 in the *Madison Courier* and *Madison Herald*. The purchasing agent shall schedule the publication of notice to provide a reasonable amount of time for preparation and submission of proposals. The notice will be published two times, at least one week apart. The second publication must occur at least seven days prior to the date the proposals will be opened.

(3) *Request for specifications.* All notices of request for specifications shall be published in accordance with I.C. 5-3-1 in the *Madison Courier* and *Madison Herald*. The purchasing agent shall schedule the publication of notice to provide a reasonable amount of time for preparation and submission of proposals. The notice will be published two times, at least one week apart. The second publication must occur at least seven days prior to the date the proposals will be opened.

(4) *Electronic notices.* Whenever a notice or other material, including specifications, an invitation for bids, request for proposals or request for specifications, is sent by mail, the purchasing agent may also send the notice or other material by electronic means; provided that, the transmission of the information is at least as efficient as mailing the information.

**(C) *Receiving offers.***

(1) *Opening of offers.* Bids received in response to an invitation for bids must be opened publicly in the presence of at least one or more witnesses at the time and place designated in the invitation for bids. Proposals received in response to a request for proposals must be opened so as to avoid disclosure of the contents to competing offerors during the process of negotiation. Proposals



received in response to a request for specifications may be opened as specified in the request for specifications.

(2) *Electronic receipt of offers.* The purchasing agency may receive electronic offers in response to an invitation to bid, request for proposals or request for specifications. A purchasing agent may only receive an electronic offer if:

(a) The solicitation includes the procedure for the electronic transmission of the offer; and

(b) The purchasing agent receives the offer on a fax machine or other system with a security feature that protects the contents of an electronic offer with the same degree of protection as provided to an offer not transmitted electronically.

(3) *Correction and withdrawal of bids.* An offeror may correct inadvertent errors in a bid up to the time at which bids will be opened by supplementing the erroneous bid and submitting a revised bid. A bidder may not supplement an inadvertently erroneous bid after the time at which the bids were opened. A bidder may withdraw a bid containing inadvertent errors up to the time at which bids will be opened and for a period of not more than 24 hours after the time at which the bids were opened.

(4) *Cancellation of solicitation.* When the purchasing agent makes a written determination that it is in the county's best interests, the purchasing agent may cancel a solicitation or reject all offers, provided that the solicitation included information concerning the procedures for cancellation.

(D) *Small purchases.*

(1) A purchasing agent for the county may purchase supplies with an estimated cost of less than \$50,000 or the amount specified for small purchases pursuant to I.C. 5-22-8-2, whichever is greater, on the open market without inviting or receiving quotes.

(2) A purchasing agent may make a small purchase expected to be between \$50,001 and \$150,000 by soliciting three quotes and waiting seven days as specifically set out in I.C. 5-22-8-3.

(E) *Supplementation.* This section is in supplementation of the Act (I.C. 5-22) which establishes whether a purchase can be made by competitive bid, proposal, quote, request for specifications or special purchase.

(Ord. 1998-10, passed 6-26-1998; Ord. 2002-7, passed 9-6-2002; Ord. 2008-2, passed - -2008; Ord. 2012-3, passed 4-26-2012)

**Jefferson County - County Administration**

Article 9: Transportation and Public Works  
 Chapter 14: Cumulative Building Fund

**§ 5-9-14-7 CUMULATIVE BUILDING FUND FOR COURTHOUSE.**

(A) There is hereby created a “Cumulative Courthouse Fund” for the County Courthouse pursuant to I.C. 36-9-14-7. The county fiscal body may provide money for this fund by levy pursuant to I.C. 36-9-14-5.

(B) The Board will adhere to the provisions of I.C. 36-9-14-7. Proposed fund will not exceed \$0.50 on each \$100 of assessed valuation. The levy will be levied beginning with taxes payable beginning in the year 1999.

(Ord. 1998-6, passed 5-14-1998)

Article 10: County Employees  
 Chapter 6: Employee Benefits

**§ 5-10-6-1 PERSONNEL POLICY.**

(A) The Board adopts the following as personnel policies governing all county employees (except elected officials and members of the County Highway Department).

(1) *Credit union.* County employees may participate in a credit union, but no deductions shall be made from employee payroll checks.

(2) *Vacation.*

(a) County employees are entitled to take vacation leave based on the number of years of service set forth below.

<i>Years of Service</i>	<i>Vacation Leave</i>
After 1	1 week
After 2	2 weeks
After 8	3 weeks
After 16	4 weeks
Each employee shall notify his or her supervisor at least one week before taking any vacation.	

(b) The Chief Deputy and Deputy Sheriffs are entitled to take the following vacation leave based on the number of years of continuous total service.

<i>Years of Service</i>	<i>Vacation Leave</i>
After 1	1 week (40 hours)
After 2	2 weeks (80 hours)
After 5	3 weeks (120 hours)



<i>Years of Service</i>	<i>Vacation Leave</i>
After 10	4 weeks (160 hours)
After 15	5 weeks (200 hours)

(c) Any Chief Deputy or Deputy Sheriff hired after 10-4-1991 shall only receive the same vacation pay as all other county employees under subsection (A)(2)(a).

(3) *Sick leave days.* Regular full-time county employees may take sick leave for illness. Regular full-time county employees shall be paid up to six sick leave days on a calendar year basis. Unused sick leave days may accumulate up to a total of 60 sick leave days based on the following schedule.

(a) All regular full-time county employees (except Sheriff’s Department employees) shall be on the following schedule, commencing in 1992.

For 1992 or commencing with the date of hire after 1992	
<i>Length of Service</i>	<i>Maximum Credit</i>
6 months - less than one year	6 days
1 year - less than 2 years	12 days
2 years - less than 3 years	18 days
3 years - less than 5 years	24 days
5 years - less than 10 years	30 days
10 years - less than 15 years	45 days
15 years or more	60 days

No credit for service prior to 1992 is applicable to this section.

(b) All regular or probationary full-time employees of the Sheriff’s Department shall have the following credit based on years of service:

<i>Sick Leave Accrual Periods</i>	
<i>(Total Service)</i>	<i>Maximum Credit</i>
6 months - less than one year	6 days
1 year - less than 2 years	12 days
2 years - less than 3 years	18 days
3 years - less than 5 years	24 days

**Jefferson County - County Administration**

<i>Sick Leave Accrual Periods</i>	
<i>(Total Service)</i>	<i>Maximum Credit</i>
5 years - less than 10 years	30 days
10 years - less than 15 years	45 days
15 years or more	60 days

(c) After all annual sick leave days and accumulated sick leave days are exhausted, an employee will not be paid for illness due to sickness. An employee may use personal days and paid vacation days toward absence due to sickness.

(d) If an employee uses five or more continuous sick days, that employee shall furnish his or her supervisor with a certificate from the employee's doctor which states the cause for taking sick leave.

(e) An employee who misses work and has no sick leave days, accumulated sick leave days, personal days or vacation, shall be counted as an unexcused absence.

(f) If an employee becomes ill or is injured while on vacation, the scheduled vacation time is counted as vacation. If the disability continues beyond the scheduled time of the vacation, the sick leave pay (any remaining sick leave credit) will begin on the scheduled working day after the end of the vacation.

(g) In cases where permission for a leave of absence has been granted and an employee becomes ill before the effective date of the leave, sick leave benefits shall cease upon the effective date of the leave. If an employee becomes disabled while on leave, that employee will receive no sick leave benefits for that disability.

(h) Sick leave credit shall cease on the day preceding the day on which the employee retires or when his or her employment terminates, except as specifically provided herein. No compensation is paid an employee on termination based on accumulated sick leave time.

(i) County employees must adopt remedial measures as may be commensurate with their disability and permit the reasonable examination and inquiries by the county medical representative or other suitable representatives as may be necessary to ascertain the employee's condition in the judgment of the county executive.

(j) The department head or supervisor for each employee is responsible for keeping a record of sick leave days used by each employee.

(4) *Personal days.*

(a) County employees may take personal days in accordance with the following schedule.

<i>Time of Service</i>	<i>Days Available</i>
After 4 months	1
After 8 months	2

(b) No more than three personal days may be taken within any given year.

(5) *Funeral leave.* County employees who experience a death of a person in his or her immediate family shall be allowed time off from work with pay for no more than three days.

(6) *Hours.* County employees, excluding public safety employees, shall work during the regularly scheduled courthouse hours as set forth in County Code § 36-2-2-24. Public safety employees, including Sheriff’s deputies, dispatchers and jailers shall work the weekly schedule established for their department. A public safety department may work ten-hour shifts, four days per week, constituting 40 hours which will be considered a full-time schedule. Each day of vacation, personal day, sick leave and similar time off for an employee in such a department shall be ten hours.

(7) *Drug free policy.*

(a) It is the policy of the county to provide a drug-free workplace.

(b) It is a violation of the personnel policy of the county to unlawfully manufacture, distribute, dispense, possess or use a controlled substance in the workplace or during the course of employment by the county. An employee found to have violated this policy shall be subject to discipline by the Board, ranging from temporary suspension to termination of employment.

(c) It is the policy of the Board to make all employees of the county aware of the dangers of drug abuse in the workplace and available counseling, rehabilitation and assistance.

(d) As a condition of employment by the county, employees are required to provide notice to the Board of any criminal drug statute conviction or drug abuse violations occurring in the workplace within five days after the conviction. If the county receives notice pursuant to this subsection of a conviction by an employee who is working under a grant from a federal agency, the county shall, within ten days, provide notice to the federal agency involved in the grant.

(e) Each employee of the county shall be provided with a copy of this statement.

(f) It is a condition of employment that each county employee, in the performance of a federal grant, abide by the statement in subsection (A)(7)(b) above.

(g) Within 30 days of receiving notice as required under subsection (A)(7)(d) above, the Board shall take action with respect to the employee, which disciplinary action can range from suspension to termination, as determined by the Board. In the alternative, the Board may require the employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved by the Board.

(B) (1) *Eligibility.* County employees who have worked for the county for at least one year full time (minimum of 1,250 hours in the last 12 months) shall be allowed up to 12 weeks family or sick leave in any 12-month period for the following:

(a) An employee's own serious illness;

(b) To care for a newborn or newly adopted child within 12 months of the placement or birth of the child; and

(c) Care for seriously ill, close family member.

(2) *Unpaid leave.*

(a) An employee who is on sick leave for his or her own medical condition shall be paid only based on accumulated sick days, personal days and vacation days of the employee. Thereafter, the time off on leave shall not be compensated by the county.

(b) Leave to care for a seriously ill, close family member shall be without compensation by the county.

(c) Leave to care for a newborn or newly adopted child shall be paid only based on accumulated sick days, personal days and vacation days of the employee. Thereafter, the time off work on leave shall not be compensated by the county.

(3) *Apply accumulated vacation, personal and sick days.* An employee who takes a medical, family or child care leave shall be required to apply all accumulated sick days, personal days and vacation days toward the leave.

(4) *Notice.* An employee who plans to take a 12-week leave shall provide 30 days advance notice to the county whenever possible. If emergency circumstances make 30 days advance notice not possible, then the employee shall give as much advance notice of the leave as practical.



(5) *Medical exam.* The county shall require periodic certification of illness from a physician, or physicians, treating either the employee or close family member for whose care leave has been taken.

(6) *Paid benefits.*

(a) The county shall continue to pay its portion of health insurance benefits for an employee on medical or family leave. The employee must make arrangements to be financially responsible for any portion of the health insurance premium which is required to be paid by the employee.

(b) If an employee fails to return to work after a family or medical leave, except due to a medically certified continuing disability from work, the employee is obligated to repay to the county all sums paid to the county for health insurance benefits during the time the employee was on medical or family leave.

(7) *Intermittent leave.* Leave due to an employee's own illness or to care for a seriously ill family member may be taken on an intermittent basis not to exceed 12 weeks, but all the requirements above including medical certification apply.

(8) *Medical examination.* An employee shall be required to periodically report their status and intentions to return to work. An employee may be required to see a physician chosen by the county for a medical evaluation of the employee's condition at the county's expense.

(Order passed 4-7-1952; Order passed 1-3-1978; Order passed 8-6-1979; Order passed 4-1-1985; Ord. 1990-2, passed 8-10-1990; Ord. 1991-6, passed 9-20-1991; Ord. 1991-7, passed 10-4-1991; Ord. 1992-4, passed 2-7-1992; Ord. 1996-, passed - -; Ord. 97-5, passed 9-18-1997; Ord. 2000-13, passed 10-27-2000; Ord. 2001-9, passed 10-18-2001)

*Statutory reference:*

*Ordinances for public employees, see I.C. 5-10-6-1*

#### **§ 5-10-6-2 SHERIFF'S DEPARTMENT CREDIT CARD.**

(A) The County Sheriff's Department ("the Department") and the Sheriff of the county ("the Sheriff") are authorized to apply for and obtain a credit card for use by the Department in the performance of duties and for official business.

(B) The credit card obtained by the Sheriff shall be used only by the Sheriff (or members of the Department authorized by the Sheriff to use the credit card) for costs of reasonable and necessary goods and services incurred in the performance of official Department duties and functions.

(C) Monthly bills for the credit card shall be submitted by the Department when received for payment with other claims of the Department.

(Ord. 1991-4, passed 7-12-1991; Ord. 1996-, passed - -1996)

*Statutory reference:*

*Employee salaries, see I.C. 5-10-6-2*

**§ 5-10-6-3 EMPLOYEE HEALTH AND LIFE INSURANCE BENEFITS.**

(A) It is the policy of the county to provide group health insurance and life insurance to permanent, full-time employees, all elected county officials, the County Inspector of Weights and Measures, the County Building Inspector, the County Veterans Service Officer, and the person employed as County Attorney (as defined by I.C. 36-2-2-20), all in the second full month of service. The county pays a portion of the health insurance premium and life insurance premium for the employee or elected official and makes available to the employee or elected official coverage for spouse and dependants at the employee's or elected official's expense.

(B) As of the effective date of this section, any employee who is presently covered under the county's group health insurance program shall be eligible to continue that group health insurance program upon retirement if he or she otherwise qualifies under I.C. 5-10-8-2.6(e) under the following terms:

(1) The group health insurance program shall be equal in coverage as that offered active employees, and the retired employees may participate so long as he or she pays an amount equal to the total of the employer's and employee's premiums for the group health insurance for an active employee.

(2) An employee or retired employee currently covered by the county's group health insurance program must file a notice within 90 days of the effective date of this section, or 90 days following his or her retirement, whichever date is later, of his or her intent to participate in this group health insurance program for retired employees.

(3) The retired employee is further eligible to provide coverage for the employee's spouse at the election of the employee at the time of retirement. The premium for coverage for the retired employee's spouse shall be paid by the retired employee. If a retired employee's spouse pays the amount the retired employee would have been required to pay for coverage selected by the spouse, the spouse's eligibility to continue insurance under this section is not effected by the death of the retired employee. The eligibility of the surviving spouse of the retired employee for this program ends as specified in I.C. 5-10-8-2.6(g).

(Ord. 1999-6, passed 10-1-1999; Ord. 2012-2, passed 1-19-2012)

**§ 5-10-6-4 TRAVEL POLICY.**

(A) *Generally.*

(1) Office holders and county employees traveling on county business may be reimbursed for the following expenses incurred:

- (a) Hotel room costs limited to the actual cost of a single room rate at the convention hotel;
- (b) Innkeeper's tax and sales tax;
- (c) Parking fees at actual cost;
- (d) Food reimbursement at per diem of \$26 per day; or actual cost; whichever is less;
- (e) Mileage at the rate paid by the state to employees for mileage reimbursement;
- (f) Airline costs - actual;
- (g) Rental car costs - actual;
- (h) Tips; and
- (i) Toll road charges.

(2) All expenses must be supported by receipts or documentation.

(3) The county shall not be responsible for any expenses for an additional party accompanying the employee, long distance calls, in-room dry bars, in-room movies and room service beyond the per diem meal expenses.

(B) *Mileage.* Mileage reimbursement shall be calculated on each mile necessarily traveled in going to and returning from the conference, hearing, meeting or event by the most expeditious route. Regardless of the duration of the meeting or conference only one mileage reimbursement shall be allowed to the person who will be furnishing the conveyance regardless of the number of trips made or the number of persons transported.

(C) *Lodging.* The county will pay for lodging for one night for a one-day meeting for the night preceding the conference based upon the actual cost indicated in subsection (A)(1) above.

(D) *Things paid for by the county.* Registration fees will be paid for all attendees whose attendance is approved by the office holder or the county executive.

(E) *Applicability.* These policies shall apply to State Board of Accounts called conferences, State Board of Tax Commissioners conferences, State Election Commission conferences and similar meetings and conferences, except to the extent that a different reimbursement policy is established by state law. (Ord. 1999-9, passed 12-10-1999)

## 22Jefferson County - County Administration

### Article 11: Administration Chapter 1: Boards and Departments

#### **§ 5-11-1 POLICE DEPARTMENT SUBSTANCE ABUSE TESTING.**

##### *(A) General.*

(1) It is the purpose of this policy to encourage an enlightened viewpoint toward alcoholism and other drug dependencies as behavioral/medical problems which can be treated. At the same time, the Department is concerned about the adverse effects of alcohol or other drug use on employee performance, health and safety. Employees are expected and required to be in a suitable mental and physical condition while at work, performing their jobs satisfactorily and behaving appropriately. When the use of alcohol and other drugs interferes with those expectations, an employee's failure to meet these basic expectations will result in disciplinary action up to and including termination.

(2) This policy applies to all employees of the Department. The use, possession, sale, purchase or transfer of unauthorized or illegal drugs or substances, or the abuse of legal drugs while on duty is prohibited. Drinking alcoholic beverages during working hours or having any measurable amount of alcohol in his or her system during working hours is prohibited. Off-duty use of drugs is prohibited. The use of alcohol to the extent it affects an employee's attendance or performance and his or her ability to pass required alcohol and controlled substance tests. Any violation of this policy is grounds for termination as an employee of the Department and possible legal prosecution.

(3) Since physician directed use of drugs can affect behavior and performance, employees are encouraged to advise their supervisor whenever they are taking drugs for medical reasons. When the use of drugs adversely affects job performance or safety, it is in the best interest of the employee, co-workers and the Department, that the employee take sick days or, if necessary, unpaid leave, within the Department leave policy.

(4) The Department reserves the right to terminate any employee who violates this policy. Employees who are convicted for alcohol or drug related charges may be subject to Department disciplinary action, up to and including termination. The Department may offer the employee (at the employee's expense) the opportunity to receive appropriate treatment.

(5) Any information concerning an employee's drug or alcohol abuse will be available only to the Sheriff, First Deputy and Merit Board members of the Department who should be aware of this information. Unless otherwise required by law, this information will not be disclosed by the Department to any other employer, organization or individual without the employee's written consent, except disciplinary proceedings open to the public.

(B) *Statement of need.* The County Police Department and Merit Board have a responsibility to provide a safe workplace. Drug abuse jeopardizes the safety of the individual worker as well as the workplace. The Department also feels it is the joint responsibility of the employee and the Department to ensure that the employee reports to work fit to perform his or her job functions. Drug abuse impedes job performance and jeopardizes the employee's ability to meet this responsibility. This Department recognizes that the state of an employee's health affects job performance and the quality of work performed. The Department also recognizes that alcohol and drug abuse ranks as one of the major health problems in the world. Therefore, the Department has instituted a drug abuse policy that provides guidelines to employees regarding drug abuse and to promote safety for all employees. To ensure that employees are not under the influence of any controlled substance or alcohol, the County Police Department and Merit Board have implemented these procedures to support its policy on controlled substance and alcohol. The implementation date of this policy is subject to regulations and the Drug Free Workplace Act of 1988.

(C) *Testing requirements.*

(1) As a condition precedent to hiring, all prospective employees will receive a copy of the employer's drug free workplace statement and policy and will be required to sign an acknowledgment which will become a permanent part of the employee's personnel file. In addition, all prospective employees will be required to acknowledge that they are aware of the employer's drug free workplace policy and understand that it is a condition of employment.

(2) Pre-employment: a drug test only will be required before an applicant is hired or after an offer to hire. Testing will occur before any duty can be performed.

(3) Post-accident: the Department may perform both drug and alcohol testing following:

(a) Any incident involving injury or death;

(b) Any incident involving property damage;

(c) Any incident where the employee receives a citation under state or local law for a moving violation arising from the incident while driving his or her patrol car; and

(d) Any incident in which an employees involvement or actions could have caused or contributed to the cause of the incident/accident.

(4) Reasonable suspicion: drug and alcohol testing is conducted any time a trained supervisor observes behavior or appearance that is characteristic of drug or alcohol misuse during the employee's tour of duty.

(5) Random: drug and alcohol testing will be conducted on a random unannounced basis.

(6) **Cancelled tests:** if the medical review officer issues a cancelled test result, the employee may be asked to submit another specimen depending on the reason for the cancelled report.

(7) **Diluted specimens:** if the medical review officer issues a negative test result with notation that the specimen was diluted (low creatinine and low specific gravity), the employee or prospective employee may be asked to submit another specimen for testing.

(D) **Copies.** All current employees will receive a copy of the employer's drug free workplace statement and policy and will be required to sign an acknowledgment for it, which will become a permanent part of the employee's personnel file. The employee will have five calendar days to sign the acknowledgment.

(E) **Definitions.** For the purpose of this section, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

**CONTROLLED SUBSTANCE.** Any controlled substance contained in Schedules I through V of § 202 of the Controlled Substances Act (21 U.S.C. § 812 or as defined by applicable state law).

**CONVICTION.** Any finding of guilt, including a plea of nolo contendere (no contest) or the imposition of a sentence, or both, by any judicial body charged with the responsibility to determine violations of the federal or state criminal drug statutes.

**CRIMINAL DRUG STATUTE.** A criminal statute involving manufacture, distribution, dispensation, use or possession of any controlled substance.

**EMPLOYEE.** Any person (i.e., management, supervisory or non-supervisory) who is subject to the policies of this manual and non-merit employees.

**EMPLOYER.** Jefferson County Sheriff's Department.

(F) **Responsibility of the department to the employee.** The Department accepts the following responsibilities for the employee.

(1) The Department will provide the appropriate drug and alcohol testing at no cost to the employee.

(2) If additional testing is needed after a positive result, the employee will be responsible for the cost of the testing, except when the second test has a negative result, the county will assume the cost.

(3) The Department will ensure the fairness and accuracy of the testing by contracting with an independent agency properly certified to perform the test.

(4) The Department is responsible for ensuring the confidentiality of all employee's medical records in the diagnosis of drug or alcohol abuse. All records concerning alcohol and drug testing are part of that record.

(5) The Department will provide information on drug and alcohol use and treatment resources, the Department policy and procedures.

(6) Supervisory personnel will receive training on the signs and symptoms of abuse and indicators used on making determinations of reasonable suspicion testing for both drug and alcohol.

*(G) Responsibilities of the employee to the Department.*

(1) Employees are expected to arrive at work fit for duty. Arrival at work with performance-altering drugs or alcohol in their systems is prohibited.

(2) Employees are expected to perform their jobs in a safe manner. Use of a chemical substance that would interfere with personal safety or the safety of others is prohibited.

(3) Employees and potential employees are expected to cooperate with the third party administrator directed to conduct any testing.

*(H) Penalty for violating this policy.*

(1) Employees found in possession of an illegal substance, (not held as evidence), on Department property or while performing their duties will be subject to discharge, except with the approval of the Sheriff or First Deputy.

(2) Employees who are found positive through urinalysis for an illegal substance in their systems will be immediately removed from their duties and will be subject to disciplinary procedures which may include termination of employment.

(3) Employees tested for breath alcohol indicating a blood alcohol level of .02% by weight will be considered positive and will be removed from duty and will be subject to disciplinary procedures which may include termination of employment. A breath alcohol indicating a blood alcohol level of .02% by weight will be immediately removed from duty until the start of the employee's next regularly scheduled duty period, but not less than 24 hours following the administering of the test.

(4) Employees who are diagnosed as having a mind-altering substance in their systems while at work may be subject to discharge.

(5) Employees or potential employees refusing to submit to urinalysis or breath analysis will be considered in violation of their employment agreements and will be subject to disciplinary action which may include termination or the withdrawal of an employment offer.

(I) *Procedures.*

(1) Effective immediately, all members, employees and volunteers of the Department shall be required to submit to random drug screening and testing and alcohol testing. The Sheriff and the members of the Board shall be included in this mandatory testing. The testing shall be conducted as follows.

(2) An independent agency will perform all the tasks related to drug screening and/or breath analysis.

(3) All selected employees will fill out and sign a urine drug post release form and an alcohol testing release form. All employees will strictly adhere to the instructions and the directions of the testing agency.

(4) The refusal to take the required tests will be treated the same as a positive result from testing in regard to administering discipline.

(5) Testing will follow and be in accordance with all Department rules and procedures.

(6) Employees who test positive will be removed from duty. Removal will take place after the medical review officer has determined that the positive drug test was the result of unauthorized use of a controlled substance. Removal from duty from an alcohol test will take place as soon as a BAT (breath alcohol technician) has determined the breath alcohol test indicates a blood alcohol concentration of .02% by weight or greater.

(7) Day of the first test will be for all members and volunteers. Each member or volunteer of the Department shall, under the discretion of the Sheriff or his or her designees, be required to provide a urine sample for drug screening testing, under the same or similar safeguards and procedures as are used for Highway Department employees who are required to submit to random drug screening as a condition of their employment.

(8) If a member or volunteer of the Department fails or refuses to submit to the testing set out above:

(a) Any volunteer shall no longer be eligible to perform services for the Department in any capacity; and

(b) Any member shall be subject to appropriate disciplinary action, at the discretion of the Sheriff or the Merit Board.

(9) If the member or volunteer acknowledges that he or she has illegally consumed a controlled substance, the Sheriff shall cause an additional action to be taken as the Sheriff deems to be necessary.



The action may include, but is not limited to, reporting the information obtained to the County Prosecutor, bringing appropriate disciplinary action against the member, declaring the volunteer ineligible to thereafter provide volunteer services.

(10) If the Sheriff tests positive, the ranking executive officer shall carry out the Sheriff's functions in relation to the testing and investigation.

(11) If a member of the Board tests positive, and the Sheriff becomes convinced after the investigation that the positive results were correct, then that Board member shall be required to resign his or her position on the Board. If he or she does not do so, the positive results shall be considered to be just cause for his or her removal under I.C. 36-8-10-3(b).

(J) *Employee assistance program.* The Department will provide the names and addresses of public or private agencies who may assist an employee that tests positive on a drug or alcohol test. The Department does not assume any responsibility for payment of fees for assessment and/or treatment of drug or alcohol addiction problems.

(K) *Merit Board.*

(1) The Merit Board shall act as liaison with the testing company.

(2) The Board shall notify the Sheriff when the test will be given and the employees tested.  
(Ord. 1998-3, passed 4-17-1998)

#### **§ 5-11-1-1 GAMING REVENUE HISTORIC PRESERVATION FUND ADVISORY BOARD.**

There is hereby established the Madison, Jefferson County Gaming Revenue Historic Preservation Fund Advisory Board consisting of seven members appointed by the County Board of Commissioners.

(A) Each member of the Board shall be appointed to a four-year term and shall not be removed except for cause. Board members shall serve without compensation. Board members may be appointed to additional subsequent terms on the Board by the County Commissioners. Any vacancy on the Board may be filled by appointment of the Commissioners to complete an unexpired term.

(B) Members of the Board shall be residents of the county, with an interest in historic preservation.

(C) The Board shall organize and hold regular public meetings, and make recommendations to the Commissioners at least annually, and preferably more often, for use of the funds received by county from Switzerland County for historic preservation in Madison, Jefferson County, Indiana.

(D) The Board shall be responsible for reviewing applications, and advising the Commissioners on projects and expenditures for the funds received by the county, and deposited in the Gaming Revenue Historic Preservation Fund. The criteria for reviewing expenditures of these funds shall be for preservation of the historic character, historic district, features and sites in the City of Madison, Jefferson County, Indiana. The Board shall have the responsibility to follow-up on expenditures and grants to ensure proper application of the funds for the intended purposes.

(E) The meetings of the County Historic Preservation Fund Advisory Board shall be subject to the Open Meeting Law. Board members shall be subject to conflict of interest provisions pursuant to I.C. 35-44-1-3.

(Ord. 2000-, passed -2000; Ord. 2001-2A, passed 1-24-2001)

Article 12: Administration  
Chapter 1: County Engineering Department

**§ 5-12-1-1 COUNTY ENGINEERING DEPARTMENT.**

(A) The County Engineering Department is hereby established pursuant to I.C. 8-17-5-13.

(B) The Board hereby creates the position of County Engineer with all the duties and responsibilities found in I.C. 8-17-5-1 and I.C. 8-17-5-6; as well as all other duties assigned by the Board.

(C) The County Auditor shall be responsible for the receipt and disbursement of all County Engineering Department funds.

(Ord. 4, passed 4-17-1998)

Article 12: Administration  
Chapter 7: Use of County-Owned Vehicles and Employee Reimbursement

**§ 5-12-7 USE OF COUNTY-OWNED VEHICLES AND EMPLOYEE REIMBURSEMENT.**

(A) *Police vehicles.* The Sheriff, Chief Deputy of the Sheriff's Department and full-time permanent merit Deputies shall each be provided a vehicle which is assigned to the officer on a take home car basis under any rules and regulations established by the County Sheriff's Merit Board. However, the vehicles shall not be taken outside the county for any purpose other than official use.

(B) *Other Sheriff's Department vehicles.* Jailers, dispatchers, matrons and volunteer Sheriff's reserve officers shall not be provided vehicles by the county except that reserve deputies shall be

provided a patrol vehicle for use while actually performing volunteer patrol duties in the county. Vehicles for the Sheriff's reserve officers shall be considered "pool" vehicles. Reserve deputies shall not be provided take home vehicles. Use of pool vehicles by volunteer reserve deputies shall be in accordance with any rules and regulations established by the Sheriff's Department. In addition, pool vehicles shall not be taken outside the county, except for official use only, and as warranted for pursuit, transportation of prisoners or other business as authorized by the Sheriff; or Chief Deputy of the Sheriff's Department. Use of pool vehicles is restricted to the Sheriff, Chief Deputy, full-time permanent Sheriff's Deputies and volunteer reserve deputies. Other county employees with specific approval of the Sheriff may use vehicles assigned to the Sheriff's Department for official use only.

(C) *County highway vehicles.* All county-owned vehicles assigned to the County Highway Department shall be used for Department business only. No employee except the supervisors and Superintendent may drive a county-owned vehicle to and from the employee's home for personal convenience. Supervisors and the Superintendent may be provided county-owned vehicles which the supervisors and the Superintendent are authorized to take home for the convenience of the county. The supervisors and Superintendent are on call, and may need to report to any location within the county. The supervisors and Superintendent of the County Highway Department shall not use county-owned vehicles for personal transportation. County-owned vehicles assigned to the Highway Department shall not be taken outside of the county, without approval of the Superintendent or a County Commissioner. The Superintendent may authorize additional use of a county vehicle in exceptional circumstances.

(D) *Animal control vehicle.* The County Animal Control Officer is assigned a vehicle for performance of his or her duties for the county. This vehicle is for use only on county business. The Animal Control Office is authorized to take the vehicle to and from his or her residence in order to perform his or her duties since he or she is subject to being called out at any time, and may have to report to any location in the county. The Animal Control Officer's vehicle is not for personal transportation and it is not to be driven outside the county without specific approval by a County Commissioner.

(E) *Fuel.* The county owns and operates fuel and a fueling facility at the County Highway garage. No personal vehicles are to be fueled from the county fuel facility.

(F) *Employee vehicle use.*

(1) Employees who use their personal vehicles on county business shall be entitled to reimbursement. The county shall reimburse county employees for use of personal vehicles for county business only when employees keep a log of miles traveled on county business, and submit that log with the properly itemized claim to the County Commissioners.

(2) County employees shall be reimbursed at the same rate as the state reimburses state employees for travel on state business.

(Ord. 200-14, passed 12-8-2000)

30Jefferson County - County Administration

Article 14: Responsibilities  
Chapter 1: Credit Cards

**§ 5-14-1-1 AUTHORIZATION TO HAVE CREDIT CARD.**

(A) Each office holder of the county and the Manager of the County Animal Shelter are hereby authorized to apply for and obtain a tax exempt credit card for use by the Manager of the County Animal Shelter and by each office holder in the performance of the duties of the Manager of the Animal Shelter and the office holder's duties and official business.

(B) Each tax exempt credit card obtained by the Manager of the Animal Shelter and by any office holders of the county will be used by that office holder or Manager only for the costs of goods and services incurred in the performance of official duties and functions of the office.

(C) Monthly bills and receipts for the credit card purchases shall be submitted to the County Auditor with a request for payment. Each request shall be accompanied by a detailed itemization showing from which line item or accounts the funds are to be expended to properly advise the Auditor as to which account or line item each charge should apply.

(Ord. 2007-7, passed 11-9-2007)

Article 14: Cemeteries  
Chapter 26: County Care of Cemeteries

**§ 5-14-26-2 COUNTY CEMETERY COMMISSION.**

(A) The Board hereby creates the County Cemetery Commission pursuant to I.C. 23-14-26-1 *et seq.*

(B) (1) The County Cemetery Commission shall be composed of five members appointed by the County Board of Commissioners.

(2) Each member of the Cemetery Commission must be a resident of the county.

(C) The Cemetery Commission may request a levy for the purpose of restoring and maintaining cemeteries in accordance with I.C. 23-14-26-2.

(D) The purpose of the County Cemetery Commission shall be to restore and maintain cemeteries that are without funds, or sources of funds, for reasonable maintenance, have suffered neglect and

deterioration and may be the burial ground for Indiana pioneer leaders, as well as for veterans of every American war, including the Revolutionary War.

(E) Initially, members of the Cemetery Commission shall be appointed to staggered terms so that:

- (1) One member shall be appointed to a one-year term;
- (2) The second member to a two-year term;
- (3) The third member to a three-year term;
- (4) The fourth member to a four-year term; and
- (5) The fifth member to a five-year term.

(F) Thereafter, all appointments shall be to a five-year term, such that the Board shall appoint (or re-appoint) a member of the Commission every year.

(G) The County Cemetery Commission shall present an annual plan and budget to the Board of County Commissioners and County Council for approval and shall make an annual report to the Board of Commissioners and the County Council.

(Ord. 1992-9, passed 12-23-1992; Ord. 1996-, passed - -1996)

***Statutory reference:***

*County cemetery commissions, see I.C. 23-14-26-2*

Article 16: Bridges and Tunnels  
Chapter 3: County Cumulative Bridge Fund

**§ 5-16-3-3 COUNTY CUMULATIVE BRIDGE FUND.**

(A) The County Cumulative Bridge Fund (referred to in this code section as “the Fund”) is established and continued under I.C. 8-16-3.

(B) An ad valorem property tax levy is imposed. The revenues from the levy shall be retained in the Fund. The rate of the levy is \$0.10 per each \$100 of assessed valuation.

(C) The funds accumulated in the Fund will be used for purposes specified in I.C. 8-16-3-3(e)(2). (Ord. passed 3-25-1988; Ord. 1993-1, passed 4-8-1993; Ord. 1996-, passed - -1996)

***Statutory reference:***

*Tax levy, see I.C. 8-16-3-3*

Article 17: Administration and Maintenance  
Chapter 3: Employee Policies and Handbook

**§ 5-17-3-4 EMPLOYEE HANDBOOK.**

(A) The Employee Handbook, copies of which are on file in the office of the County Auditor, as it may be modified or amended from time to time by the Board of Commissioners, is adopted as the official personnel policy of the county and incorporated as part of this code as if set out at length herein.

(B) The Sheriff's Department and 911 dispatch shall have a 24 hour per day, seven day per week schedule as established by the Sheriff or supervisor in conformity with federal overtime rules.

(C) This policy will apply to Sheriff's Department merit deputies only to the extent that it does not conflict with Sheriff Merit Board policies or procedures under state or federal law.

(Ord. 2004-9, passed 12-10-2004; Ord. 2012-4, passed 6-8-2012)

***Statutory reference:***

*Administration of county highway departments, see I.C. 8-17-3-4*

Article 17: Administration and Maintenance  
Chapter 4: Alcohol and Drug Abuse Policy

**§ 5-17-4-1 ALCOHOL AND DRUG ABUSE POLICY.**

(A) The county is concerned with the public's safety and workplace safety for its employees. This alcohol and drug abuse policy is designed to ensure that employees are fit for duty. The county believes that our employees in safety sensitive positions cannot safely operate vehicles while under the influence of alcohol or drugs. This policy applies to all employees who perform safety sensitive jobs, including mechanics and employees who are required to hold a commercial driver's license (CDL) to perform their job functions. This policy covers truck drivers, bus drivers, mechanics, heavy equipment operators and any other positions that require a commercial driver's license. Safety sensitive employees are expected and required to be in suitable mental and physical condition while at work, performing their jobs satisfactorily and behaving appropriately. When the use of alcohol and other drugs interfere with such expectations, a driver's failure to meet these basic expectations could result in disciplinary action. It is for this purpose that the county has implemented the following Substance Abuse Policy, which includes testing for the presence of drugs and alcohol. The intent of the county is also to ensure that the county is in compliance with federal law.

(B) This policy addresses the use of alcohol and illegal drugs or substances on many fronts. The use, possession, sale, purchase or transfer of unauthorized or illegal drugs or substances, or the abuse or misuse of legal drugs on county property, while on county business or operating vehicles and equipment is prohibited. Drinking alcoholic beverages resulting in having any measurable amount of

alcohol (as defined in the federal regulations) in the employee's system during working hours is prohibited, whether on or off county property. "Working hours" include all breaks. Off-duty use of drugs and alcohol is prohibited to the extent that it affects an employee's attendance or performance and the employee's ability to pass required Department of Transportation (DOT) alcohol and controlled substance tests. Any violation, of this policy is grounds for discipline, up to and including termination.

(C) Physician-directed use of drugs can affect behavior and performance. When the use of drugs adversely affects job performance or safety, it is in the best interest of the driver, co-workers, the public and the county, that the driver take sick or vacation days, or if necessary, unpaid leave in accordance with the personnel policies concerning medical leaves.

(D) The county reserves the right to terminate any employee in a safety sensitive position who violates the County Drug and Alcohol Abuse Policy. Reporting to work under the influence of alcohol or non-prescribed drugs or using same while on the job are cause for discipline up to and including immediate dismissal. The Supervisor or the Supervisor's designee is authorized to implement this policy and program, including a periodic review of the program to address any problems, changes or revisions of the policy and program, and maintenance of all records required by the federal regulations. The Supervisor or the Supervisor's designee is responsible for communicating this policy to all employees in safety sensitive positions and is accountable for its consistent enforcement.

(E) To accomplish those goals, the county adopts the following testing procedures:

(1) *Regulations - testing of safety sensitive employees.* All safety sensitive employees will be tested for alcohol and drug abuse in accordance with the approved procedures when directed by the Supervisor (or the Supervisor's designee). The county will specify the testing site and provide tests and test interpretations at no cost to employees.

(2) *Drivers will be tested under the following guidelines.*

(a) *Pre-employment.* Under no circumstances will an individual be placed in a safety sensitive position without proof of successful completion of a drug test. Any individual who refuses to submit to such tests or has a positive controlled substance test result (as defined by the federal regulations) will not be considered for employment by the county.

(b) *Random.* A minimum rate of 50% of employees in safety sensitive positions shall be tested annually for drugs. Twenty-five percent of employees in these positions shall be tested annually for alcohol. Random drug and alcohol testing may be combined. For example, when testing at a 50% drug random rate and 25% alcohol random rate, half of the randomly selected drivers chosen for testing would be tested for both drugs and alcohol, while the rest could be tested only for drugs. Alcohol testing will be conducted just prior to, during or immediately following performance of a safety sensitive function. Random testing selection requires:

1. Employee remains in pool;

2. Use valid random selection process;
3. Do not announce dates for testing; and
4. Test 50% of drivers for drugs and 25% of drivers for alcohol.

(c) *Post accident.*

1. Drivers are required to submit to drug and alcohol testing as soon as possible following a DOT accident which involves the loss of human life or the driver receives a citation under the state or local law for a moving traffic violation arising from the accident.

2. A driver who is subject to post accident testing shall remain readily available for testing for a period of up to eight hours or the driver may be deemed by the county to have refused to submit to testing. Nothing in this section shall be construed to require the delay of necessary medical treatment or to prohibit the driver from leaving the scene of an accident for a period necessary to obtain assistance in responding to the accident or to obtain necessary medical care.

3. No driver shall be required to take a post accident alcohol test shall use alcohol for eight hours following the accident, or until the driver undergoes a post accident alcohol test, whichever occurs first.

4. If a driver is seriously injured and cannot submit to testing at the time of an accident, the driver shall provide the necessary authorization for obtaining hospital reports and other documents that would indicate whether there were any drugs or alcohol in the driver's system.

5. The results of a breath or blood test for the use of alcohol or a urine test for the use of drugs, conducted by federal, state or local authorities having independent authority for the test, shall be considered to meet the requirements for post accident testing, if the results are obtained by the county.

6. Actions to take in a post accident testing situation:

- a. Treat injuries;
- b. Work with law enforcement;
- c. Explain the need for testing;
- d. Work with medical facility;
- e. Collect specimens promptly; and
- f. Document events.



(d) *Reasonable suspicion.*

1. The county is required to test for the use of alcohol and controlled substances upon “reasonable suspicion”. **REASONABLE SUSPICION** is defined to mean that the county believes the behavior, speech, body odor or appearance of an employee, while on duty, are indicative of the use of alcohol, controlled substances or both. The conduct must be witnessed by a supervisor, if so trained. Supervisors will receive at least two hours of training to further their knowledge of possible signs of alcohol, drug abuse or both that influences an employee’s fitness for duty. The mere possession of alcohol does not constitute a need for an alcohol test. The witness must have received training in the detection of probable alcohol and drug use by observing a person’s behavior. If it is at all possible, the witness should not conduct the alcohol test in order to protect the driver.

2. Alcohol testing is authorized only if the observations are made during, just before or just after the period of the work day of the employee. A written record shall be made of the observations leading to a reasonable suspicion alcohol test, controlled substance test or both. This record is to be signed by the supervisor who requires a reasonable suspicion test and shall include all observations that culminated in the test or tests being administered.

a. If a reasonable suspicion alcohol test is not administered within two hours following the observations, the witness shall prepare and maintain or file a record stating the reasons the alcohol test was not administered promptly. In addition, if not administered within eight hours, all attempts to administer the test shall cease. A record shall be prepared and maintained stating why the alcohol test was not administered.

b. Prior to the start of work, a driver must report to the driver’s immediate supervisor, use of any prescription drugs, over the counter drugs or both, which may affect job performance of the safety of others. It is the driver’s responsibility to obtain from the driver’s physician a determination as to whether or not the drug could affect job performance.

(F) *Confidentiality.* All information obtained in the course of testing of drivers shall be protected as confidential medical information. No data concerning this information will be made a part of the employee’s personnel file nor will it be provided to any other party without the direct written consent of the driver, unless the results are grounds for discipline, the grievance procedure is requested by the employee or both.

(G) *Failure to sign release.* Failure to sign a release for alcohol and drug testing will be classified as refusal to carry out an order of a supervisor, and the employee shall be terminated.

(H) *Refusal to submit to testing.*

(1) Refusal to submit to alcohol or controlled substance testing, or both, as required, will be recorded as a positive test. **REFUSAL TO SUBMIT TO AN ALCOHOL OR CONTROLLED SUBSTANCE TEST** means that an employee:

**Jefferson County - County Administration**

(a) Fails to provide adequate breath for testing without valid medical explanation after the employee has received notice of the requirement for breath testing in accordance with this policy;

(b) Fails to provide adequate urine for a controlled substance testing without valid medical explanation after the employee has received notice of the requirement for urine testing in accordance with this policy; or

(c) Engages in conduct that clearly obstructs the testing process.

(2) As stipulated in the federal regulations, an employee testing positive for alcohol (.04 or greater) or for a controlled substance shall be prohibited from driving or performing a safety sensitive function for the county and referred to the Supervisor. Employees testing .02 or greater, but less than .04 shall also not drive or perform safety sensitive functions for the county, nor shall the county permit the employee to perform safety sensitive functions, until the start of the employee's next regularly scheduled test period, but not less than 24 hours following administration of the test or until a disposition of discipline is decided. Employees may be subject to discipline, up to and including discharge.

(3) ***PERFORMING A SAFETY SENSITIVE FUNCTION*** means a driver is considered to be performing a safety sensitive function during any period in which the driver is actually performing, ready to perform or immediately available to perform any safety sensitive function.

(I) "*Safety Sensitive Function*" defined. A ***SAFETY SENSITIVE FUNCTION*** means any of the following:

(1) All time spent at a facility, or other property, or upon public property, waiting to be dispatched, unless the driver has been relieved from duty by the county;

(2) All time spent inspecting equipment, otherwise inspecting, servicing or conditioning any motor vehicle at any time;

(3) All driving time spent at the driving controls of a motor vehicle in operation;

(4) All time, other than driving time, in or upon any motor vehicle;

(5) All time loading or unloading a vehicle, supervision or assisting in the loading or unloading, attending a vehicle being loaded or unloaded, or remaining in readiness to operate a vehicle;

(6) All time spent performing the driver requirements relating to an accident; and

(7) All time repairing, obtaining assistance or remaining in attendance upon a disabled vehicle.

(J) *Retention of records and confidentiality.* Records will be maintained, in keeping with federal regulations, by the county, or by the provider of drug and alcohol testing contractual services. (Ord. 1995-8, passed 12-15-1995; Ord. 1996-, passed - -1996)

**Statutory reference:**

*Similar provisions, see I.C. 8-17-4-1*

Article 17: Administration and Maintenance  
Chapter 5: Nepotism and Related Contracts

**§ 5-17-5-1 POLICY REQUIRING DISCLOSURE OF CONTRACTS WITH RELATIVES.**

(A) *Definitions.* For the purpose of this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

**ELECTED OFFICIAL.** A County Commissioner or County Council member.

**RELATIVE.** Any of the following:

- (1) Spouse;
- (2) Parent or step parent;
- (3) A child or step child;
- (4) Brother, sister, step brother, or step sister;
- (5) A niece or nephew;
- (6) An aunt or uncle; or
- (7) A daughter-in-law or son-in-law.

An adopted child of an individual is treated as a natural child of the individual. The terms **BROTHER** and **SISTER** shall include a brother or sister by half blood (a common parent).

(B) *Application to certain contracts.*

(1) The county may enter into a contract or renew a contract for the procurement of goods and services or a contract for public works with an individual who is a relative of an elected official or a business entity that is wholly or partially owned by a relative of an elected official only if disclosure requirements under this section are satisfied.

(2) Contracts in existence at the time the term of office of the elected official begins are not affected until those contracts are renewed.

(C) *Disclosure of contracts with relatives.*

(1) An elected official whose relative enters into a contract with the county shall file a full disclosure of that contract.

(2) Disclosure statement must be in writing, describe the contract or purchase to be made by the county, describe the relationship that the elected official has to the individual or business entity that contracts or purchases, and be affirmed under penalty of perjury.

(3) Disclosure statements must be submitted to the Board of County Commissioners and be accepted by the Board in a public meeting prior to final action on the contract or purchase.

(4) Disclosure statements must be filed not later than 15 days after final action on the contract or purchase with the state Board of Accounts, and the County Clerk of the Circuit Court.

(D) *Actions by Board of Commissioners or appropriate agency.* The Board of County Commissioners or an appropriate agency of the county designated by the Board of County Commissioners shall make a certified statement that the contract amount or purchase price was the lowest amount or price bid or offered or make a certified statement of the reasons why the vendor or contractor was selected.

(E) *Certification by elected officers of the county.* Each elected official of the county subject to this section shall annually certify in writing, subject to the penalties for perjury, that the official has not violated this section. An elected official shall submit the certification to the Board of County Commissioners not later than December 31 of each year.

(Res. 2012-2, passed 5-24-2012)

**§ 5-17-5-2 POLICY PROHIBITING NEPOTISM.**

(A) *Definitions.* For the purpose of this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

**EMPLOYED.** An individual who is employed by the county on a full time, part time, temporary, intermittent, or hourly basis. The term does not include an individual who holds only an elected office. The term includes an individual who is a party to an employment contract with the county. The performance of the duties of a precinct election officer (as defined in I.C. 3-5-2-40.1) that are imposed by I.C. 3 is not considered employment by the county.

***DIRECT LINE OF SUPERVISION.*** An elected officer or employee who is in a position to affect the terms and conditions of another individual's employment, including making decisions about work assignments, compensation, grievances, advancement, or performance evaluation. The term does not include the responsibilities of the County Council or Board of County Commissioners to make decisions regarding salary ordinances, budgets, or personnel policies of the county.

***RELATIVE.*** Any of the following:

- (1) Spouse;
- (2) Parent or step parent;
- (3) A child or step child;
- (4) Brother, sister, step brother or step sister;
- (5) A niece or nephew;
- (6) An aunt or uncle; or
- (7) A daughter-in-law or son-in-law.

An adopted child of an individual is treated as a natural child of the individual. The terms ***BROTHER*** and ***SISTER*** shall include a brother or sister by half blood (a common parent).

(B) *Nepotism prohibited.*

(1) Individuals who are relatives shall not be employed by the county in a position that results in one relative being in the direct line of supervision of the other relative.

(2) An individual shall not be promoted to a position if the new position would cause their relative to be in the direct line of supervision of that individual.

(C) *Exceptions to prohibition against nepotism.*

(1) This section does not abrogate or affect an employment contract with the county that an individual is a party to and is in effect on the date the individual's relative begins service a term of an elected office of the county.

(2) This section does not apply to individuals who are employed by the county on the date the individual's relative begins serving a term of an elected office in the county and the individual is in the direct line of supervision of the newly elected official.

(3) This section does not apply to a spouse of the County Sheriff employed by the county as prison matron for the county under I.C. 36-8-10-5.

(4) This section does not apply to an individual who served as County Coroner, is currently ineligible to serve due to term limits under Article 6, Section 2(b), of the constitution of the state, has received certification under I.C. 36-2-14-22.3, and whose successor in the office of County Coroner is a relative.

(D) *Impact of section on those individuals employed by county on July 1, 2012.*

(1) An individual who is employed by the county on July 1, 2012, is not subject to this section unless the individual has a break in employment with the county.

(2) The following are not considered a break in employment with the county:

(a) The individual is absent from the workplace while on paid or unpaid leave, including vacation, sick, or family medical leave, or worker's compensation.

(b) The individual's employment with the unit is terminated following by immediate reemployment by the unit, without loss of payroll time.

(E) *Certification by elected officials of the county.* Each elected official of the county shall annually certify in writing, subject to the penalties for perjury, that the official has not violated this section. An elected official shall submit the certification to the Board of County Commissioners not later than December 31 of each year.

(Res. 2012-3, passed 5-24-2012)

Article 26: Fixed Asset Capitalization Policy  
Chapter 6: Fixed Asset Capitalization Policy

**§ 5-26-6-9 ESTABLISHING A FIXED ASSET CAPITALIZATION POLICY.**

(A) (1) *Definitions and provisions.* For the purpose of this section, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

**CAPITAL OUTLAYS.** Expenditures which benefit both the current and future fiscal periods. This includes costs of acquiring land or structures; construction or improvement of buildings, structures of other fixed assets; and equipment purchases having an appreciable and calculable period of usefulness. These are expenditures resulting in the acquisition of or additions to the government's general fixed assets.

**ENTERPRISE FUNDS.** Those funds used to account for operations:

1. That are financed and operated in a manner similar to private business enterprise, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or
2. Where the governing body has decided that periodic determination of revenue earned expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability and other purposes.

**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 (e.g., land, buildings, improvements other than buildings, machinery and equipment, furniture and fixtures).

**HISTORICAL COSTS.** The cash equivalent price exchanged for goods or services at the date of acquisition. Land, buildings, equipment and most inventories are common examples of items recognized under the historical cost attribute.

**TANGIBLE ASSETS.** Assets that can be observed by one or more of the physical senses. They may be seen and touched and, in some environments, heard and smelled.

(2) *Land.*

(a) The city will capitalize all land purchases, regardless of cost.

(b) Exceptions to land capitalization are land purchased outright, as easements, or rights-of-way for infrastructure. Examples of infrastructures are roads and streets, street lighting systems, bridges, overpasses sidewalks, curbs, parking meters, street signs, viaducts, wharfs and storm water collection.

(c) Original cost of land will include the full value given to the seller, including relocations, legal services incidental to the purchase (including title work and opinion) appraisal and negotiate fees, surveying and costs for preparing the land for its intended purpose (including contractors and/or city workers (salary and benefits) such as demolishing buildings, excavating, clean up and/or inspection.

(d) A department will record donated land at fair market value on the date of transfer, plus any associated costs.

(e) Purchases made using federal or state funding will follow the source funding policies and above procedures.

(3) *Machinery and equipment.*

(a) The definition of machinery and equipment is an apparatus, tool or conglomeration of pieces to form a tool. The tool will stand alone and not become a part of a basic structure or building.

(b) The county will capitalize and tag items with an individual value equal to or greater than \$1,000. Machinery combined with other machinery to form one unit with a total value greater than the above mentioned limit will be one unit.

(c) Shipping charges, consultant fees and any other cost directly associated with the purchase, delivery or set up, (including contractors and/or county works (salary and benefits) which make the equipment operable for its intended purpose will be capitalized.

(d) Improvements or renovations to existing machinery and equipment will be capitalized only if the result of the change meets all of the following conditions:

1. Total costs exceed \$1,000;
2. The useful life is extended two or more years; and



3. The total costs will be greater than the current book value and less than the fair market value.

(e) Examples include:

1. A work truck being equipped with screens, lights or radios for use as a single unit throughout its life expectancy is considered one unit.

2. If police cars are constantly changing light bars or radios to other vehicles, the county will capitalize each piece of equipment separately, if it meets the required dollar amount.

3. A department's computer (CPU, monitor, keyboard and printer) is considered one unit.

4. A department will record donated machinery and equipment at fair market value on the date of transfer with any associated costs.

(f) Purchases made using federal or state funding will follow the source funding policies and above procedures.

(4) *Buildings.*

(a) A department will capitalize buildings at full cost with no subcategories for tracking the cost of attachments. Examples of attachments are roofs, heating, cooling, plumbing, lighting or sprinkler systems, or any part of the basic building. The department will include the costs of items designed or purchased exclusively for the building.

(b) A department's new building will be capitalized only if it meets the following conditions:

1. The total cost exceeds \$5,000; and

2. The useful life is greater than two years.

(c) A department improving or renovating an existing building will capitalize the costs only if the result meets all of the following conditions:

1. The total cost exceeds \$5,000;

2. The useful life is extended two or more years; and

3. The total cost will be greater than the current book value and less than the fair market value.

(d) Capital building costs will include preparation of land for the building, architectural and engineering fees, bond issuance fees, interest cost (while under construction), accounting costs if material and any costs directly attributable to the construction of a building.

(e) A department will record donated buildings at fair market value on the date of transfer with any associated costs.

(f) Purchases made using federal or state funding will follow the source funding policies and above procedures.

(5) *Improvements other than buildings.*

(a) The definition of this group is improvements to land for better enjoyment, attached or not easily removed, and will have a life expectancy of greater than two years.

(b) Examples are walks, parking areas and drives, golf cart paths, fencing, retaining walls, pools, outside fountains, planter underground sprinkler systems and other similar items.

(c) Improvements do not include roads, streets or assets that are of value only to the public. For example, Main Street is a public street with greatest value to the public. Road or drives under county-owned land that provides support of our facilities are assets. A sidewalk down the road for public enjoyment is an infrastructure improvement and is not capitalized. However, sidewalks installed upon county-owned land for use by the public and for the support of the facility are capital assets.

(d) The county will capitalize new improvements other than buildings only if it meets the following conditions:

1. The total costs exceed \$5,000; and
2. The useful life is greater than two years.

(e) A department will capitalize improvements or renovations to existing improvements other than building only if the result meets the following conditions:

1. The total cost exceeds \$5,000;
2. The asset's useful life is extended two or more years; and
3. The total cost will be greater than the current book value and less than the fair market value.

(f) A department's donated improvements other than buildings will be recorded at fair market value on the date of transfer with any assisted costs.

(g) Purchases made using federal or state funding will follow the source funding policies and above procedures.

(B) *Recording and accounting.*

(1) The county and its various departments shall classify capital expenditures as capital outlays within the fund from which the expenditure was made in accordance with generally accepted accounting principles. The cost of property, plant and equipment includes all expenditures necessary to put the asset into position and ready for use. For purposes of recording fixed assets of the county, the valuation of assets shall be based on historical cost or where the historical cost is indeterminable by estimation for those assets in existence. Assets may be acquired under a number of other arrangements including:

- (a) Assets acquired for a lump-sum purchase price;
- (b) Purchases on deferred payment contract;
- (c) Acquisition under capital lease;
- (d) Acquisition by exchange of nonmonetary assets;
- (e) Acquisition by issuance of securities;
- (f) Acquisition by self construction; and
- (g) Acquisition by donation or discovery.

(2) Some of these arrangements present special problems relating to the cost to be recorded, for example in utility accounting, interest during a period of construction has long been recognized as a part of the asset cost. Reference to an intermediate accounting manual will illustrate the recording of acquisition of assets under the aforementioned acquisition arrangements.

(3) In addition, an asset register (prescribed form 211) shall be maintained to provide a detail record of the capital assets of the governmental unit.

(C) *Safeguarding of assets.* Be it ordained that accounting controls be designed and implemented to provide reasonable assurances that:

(1) Capital expenditures made by the county be in accordance with management's authorization as documented in the minutes;

(2) Transactions of any utilities be recorded as necessary to permit preparation of financial statements in conformity with generally accepted principles;

**Jefferson County - County Administration**

(3) Adequate detail records be maintained to assure accountability for county-owned assets;

(4) Access to assets be permitted in accordance with management's authorization; and

(5) The recorded accountability for assets be compared with the existing assets at least every two years and appropriate action be taken with respect to any differences.

(Ord. 98-15, passed 12-23-1998)

***Statutory reference:***

*Fixed asset capitalization policies generally, see I.C. 4-26-6-9*