

The Adams County Board of Commissioners met September 8, 2020 at 10:00 a.m. in the Adams County Service Complex. Present were Commissioners: Doug Bauman, Kim Fruechte, and Rex Moore; County Attorney, Mark Burry; and Chief Deputy Auditor, Kristy Stuckey. Adams County Auditor, Mary Beery, was involved in budget hearings.

IN RE: MINUTES

Upon a motion by Kim Fruechte, seconded by Rex Moore, for approval of the Adams County Board of Commissioners' Minutes for September 1, 2020. Motion carried.

IN RE: AUDITOR REPORT

Treasurer's Report

Upon a motion by Rex Moore, seconded by Kim Fruechte, to accept into record the August 2020 report from the Treasurer of Adams County. Motion carried.

Public Office Restrictions

There have been complaints from abstractors, attorney offices and departments about doing research or getting documents from the Recorders office. Their office only allows one person in their office at a time and are only allowing three, two-hour time slots for research per day. The Commissioners advised County Attorney, Mark Burry, to prepare a document and email it to Recorder, Deb Stimpson. Mark Burry said it is the discretion of the Commissioners to decide the business hours of the offices and buildings of the county.

Mr. Burkhalter said Mrs. Stimpson has contacted Joe H Construction to get plexiglass between the public computers in her office. They are not completed yet.

Deferred Comp

Late on Friday, the IRS issued much-anticipated guidance on the payroll tax deferral that was ordered by President Donald Trump in a presidential memorandum on Aug. 8 (Notice 2020-65). The notice allows employers to defer withholding on affected employees' compensation during the last four months of 2020 and then withhold those deferred amounts during the first four months of 2021. Under the guidance, employers can defer the withholding, deposit, and payment of certain payroll taxes on wages paid from Sept. 1, 2020 through Dec. 31, 2020. The deferral applies to the employee portion of the old age, survivors, and disability insurance tax (commonly referred to as OASDI or Social Security). The due date for withholding and payment of these taxes is postponed until the period beginning Jan. 1, 2021, and ending April 30, 2021. Interest, penalties, and additions to this tax will begin to accrue on any unpaid taxes starting May 1, 2021.

The county can consider whether to participate or not. This will increase the amount of work each payday to manage those employees who are allowed to defer the employee share of OASDI. There will be several additional steps that must be completed each payday for each participating employee to allow for the deferral and tracking of the deferred tax. It will require similar steps next year to identify and collect the deferred tax from participating employees.

One major concern is the burden on employees after the first of the year once they begin paying their current and past tax obligation each payday. In the event the employee does not repay the deferred tax (e.g. termination) it is our understanding it is the employer who becomes responsible for repaying these deferred taxes in 2021.

If the Commissioners chose to not participate, it is recommended for them to rule on this matter. If they do elect to participate, then it is recommended that we coordinate with Low Associates as there will be many necessary steps needed to defer, track and repay these taxes.

Upon a motion by Rex Moore, seconded by Kim Fruechte, to not participate in the payroll tax deferral. Motion carried.

Cares Act Update

Eran Hackman, Payroll Deputy, updated the board on the Covid-19 finances. The county has received \$336,494.70 to date in reimbursements. Some of this money has not been received in yet.

Requests

Commissioner Moore requested to use \$428,361.34 from the Cares Act. This is for to upgrade of fiber network and backup systems for radio and data transmission to better respond to Covid-19.

Upon a motion by Rex Moore, seconded by Kim Fruechte, to approve Commissioner Bauman to sign the Cares request form. Motion carried.

Commissioner Moore is requesting to use \$1,740 for 50 more licenses for user signing in. He is also requesting to use \$16,500 for the purchase of a block of units with labor.

Upon a motion by Doug Bauman, seconded by Kim Fruechte, to approve the two requests. Motion carried.

Employee Evaluation Form

Eran Hackman asked the Commissioners if they have reviewed the updated employee evaluation form from council. Commissioner Fruechte, said he would like a comment area under each line item, instead of all comments located at the bottom of the document.

Upon a motion Kim Fruechte, seconded by Rex Moore, to approve the employee evaluation form with the changes. Motion carried.

IN RE: SAVE ON ENERGY COSTS

The Commissioners would like to move ahead with the energy savings project from Renewable Energy Systems. County Attorney, Mark Burry, said he will contact Barnes and Thornburg to see if we need to bid out this project and everything is good to move forward. Mr. Burry spoke to Indiana Bond Bank to see if we can borrow funds from them. We can start to fill out an application now and if County Council approves, they can move forward right away.

IN RE: COUNTY ENGINEER REPORT

Cumulative Bridge

County Engineer, Tim Barkey, reported that he will open bids on September 29th for Culvert 406. The project is under \$150,000. This culvert is located on 350 N between Piqua Rd & State Line Rd (700 East).

IN RE: HIGHWAY DEPARTMENT

Department

Highway Superintendent, Brad Yoder, reported the chip and seal is done for this year. The crews are checking roads due to the heavy rain last night. They also are seeing if they will need to grate any roads.

His department trims the trees in the right-of-way. They will trim trees but if the homeowner wants it done a certain way then it is the owner's responsibility. Mr. Yoder will contact farmers to see what they want done and then will decide who is going to trim.

IN RE: BUILDING MAINTENANCE

Superior Court

Building and Grounds Supervisor, Rick Burkhalter, reported he was notified of a water leak in Superior Court. The water heater went out and it is now fixed.

Complex Building

Mr. Burkhalter was notified at 3 A.M. that there was a water leak at the Complex Building. He came in and fixed a part.

IN RE: ADJOURN

Upon a motion Kim Fruechte, seconded by Rex Moore, the meeting for September 8, 2020 was adjourned. Motion carried.

ATTEST: Mary B. Beery
Mary B. Beery, Adams County Auditor

Kim A. Fruechte
Kim A. Fruechte, Commissioner

Rex Moore
Rex Moore, Commissioner

Douglas L. Bauman
Douglas L. Bauman, Chairman