



Present: President Robert E Wirkner, Vice President Lewis A Mickley, and Commissioner Jeffrey L Ohler
Also present to observe: Nancy Schaar, Free Press Standard reporter & Connie Wendell, resident.

**IN THE MATTER OF
 PLEDGE OF ALLEGIANCE**

 9:00 AM

Commissioner Wirkner asked that everyone join in the reciting of the Pledge of Allegiance.

**IN THE MATTER OF
 RECORDINGS OF PROCEEDINGS**


 9:00 AM

Christopher R Modranski, Assistant Clerk I, certified that the entire recording of the proceedings at the prior meetings are captured completely and accurately in the electronic record and are available at the office.


**IN THE MATTER OF
 MINUTES**

Motion: to approve the summary of the minutes from the regular meeting of Thursday, June 21, 2018 and electronic recording of the proceedings, **Action:** Vote was recorded as follows: YEA: President Robert E Wirkner, Vice President Lewis A Mickley, and Commissioner Jeffrey L Ohler; NEY: None; ABSENT: None; ABSTAIN: None, **Moved by** Vice President Lewis A Mickley, **Seconded by** Commissioner Jeffrey L Ohler.

Motion carried on unanimous vote.

 9:00 AM

**IN THE MATTER OF
 BOARD MEETING ATTENDANCE**

 9:01 AM

Commissioner Wirkner questioned if everyone on the Board would be in attendance today. Everyone was present.


**IN THE MATTER OF
 EXPENSES**

Motion: to approve the following travel and membership expenses:

NAME, TITLE	DEPT.	EVENT	LOCATION	DATE	AMOUNT (not to exceed)
Gary Willen, Judge	Municipal Court	2018 Judges Summer Conference	Cleveland, OH	7/16/18-7/18/18	\$1,010.00
Brenda Frazier, ERSII	JFS	Guernsey County LTC Meeting	Cambridge, OH	6/28/18	-0-
Kate Offenberger, Director Jennifer Burns, Program Admin. Bambi Merrick, Fiscal Officer	JFS	Child Welfare EPMS Pilot	Columbus, OH	6/27/18	\$50.00
Cason Leggett, Asst. Dog Warden	Dog Warden	HSUS Euthanasia by Injection Tech. Certification Course	Sandusky, OH	7/10/18-7/11/18	\$340.00

Action: Vote was recorded as follows: YEA: President Robert E Wirkner, Vice President Lewis A Mickley, and Commissioner Jeffrey L Ohler; NEY: None; ABSENT: None; ABSTAIN: None, **Moved by** Vice President Lewis A Mickley, **Seconded by** Commissioner Jeffrey L Ohler.

Motion carried on unanimous vote.

 9:01 AM


**IN THE MATTER OF
 APPROPRIATION(S)**

Motion: to approve the following appropriation(s):


FUND	NAME	CODE	AMOUNT
Sheriff's Canine & Spec. Operations	Equipment	0200-S079-S02.030	\$3,000.00

Action: Vote was recorded as follows: YEA: President Robert E Wirkner, Vice President Lewis A Mickley, and Commissioner Jeffrey L Ohler; NEY: None; ABSENT: None; ABSTAIN: None, **Moved by** Vice President Lewis A Mickley, **Seconded by** Commissioner Jeffrey L Ohler.

Motion carried on unanimous vote.

 9:01 AM

**IN THE MATTER OF
 REPORT OF COUNTY DOG WARDEN**

 9:02 AM

Josh Long, Dog Warden, filed his report for the week of June 17, 2018 to June 23, 2018 showing 6 dogs impounded, 2 adopted out, 5 redeemed, 0 euthanized, 1 citation(s) for no license, and 2 citation(s) for running at large.


**IN THE MATTER OF
 PERMIT FOR THE USE OF COUNTY HIGHWAY RIGHT OF WAY(S)
 AEP / IJUS**

Motion: to approve permits for the use of the following county highway right of way(s) as recommended by the County Engineer:


1. AEP / IJUS to replace existing poles, install new poles, and install primary and neutral in Harrison Township, Arrow Road (CR 15);

Action: Vote was recorded as follows: YEA: President Robert E Wirkner, Vice President Lewis A Mickley, and Commissioner Jeffrey L Ohler; NEY: None; ABSENT: None; ABSTAIN: None, **Moved by** Vice President Lewis A Mickley, **Seconded by** Commissioner Jeffrey L Ohler.

Motion carried on unanimous vote.


 9:03 AM

**IN THE MATTER OF
COURTHOUSE CLOSED**

 9:03 AM

Commissioner Wirkner advised the Courthouse will be closed on Wednesday, July 4, 2018 in observance of Independence Day.


**IN THE MATTER OF
PERSONNEL POLICY MANUAL
TRAVEL POLICY**

 9:04 AM

Stacy Taylor, Deputy Auditor, appeared before the Board to discuss the meal reimbursement portion of the Board's Travel Policy. Ms. Taylor stated that currently meal reimbursements are part of the travel policy and it has been questioned. Ms. Taylor reported that a 2007 memo from then Auditor Leroy VanHorne regarding meal allowances and reimbursements addressed this issue that stemmed from Internal Revenue Service (IRS) Publication #463. Ms. Taylor explained that in summary IRS Publication #463 allows meal reimbursements for overnight travel and regular travel; however if a meal reimbursement is permitted when there is no overnight travel then the amount of the meal is taxable and must be included as wages for the employee. Ms. Taylor advised the Board's current travel policy allows reimbursement for meals while an employee is on business out of the county regardless if it is for a same-day or overnight meeting. Ms. Taylor advised the Auditor's advisor, Brian Mosier of Clarke, Schaefer Hackett CPAs & Advisors recommends that the Board disallows meal reimbursements unless it is associated with overnight travel. Commissioner Wirkner asked if meetings that require a registration fee and provide meals are to be considered taxable and included as part of the employee's wages. Ms. Taylor advised that in this case it isn't taxable or included as wages because you are not paying for a meal you're registering for a meeting. Commissioner Wirkner advised we should amend our travel policy to reflect that an employee is eligible for meal reimbursement only if it is associated with overnight travel or if a meal is included in part of a meeting/conference registration fee. Ms. Taylor advised the only other option is to include the expense of the meal(s) incurred for same-day travel on the employee's payroll. Commissioner Wirkner believes we should not permit that because the employee is not going to get the full value of the meal expense. Commissioner Mickley contended that employees would still be getting some value out of it because the tax on a meal would be a very small amount compared to the total cost of the meal. Commissioner Wirkner expressed that the Board would be placing additional workload onto the Auditor's staff to administer the reimbursements. Commissioner Ohler gave a scenario where an employee goes to a meeting in Cleveland and is gone during their scheduled lunchtime and asked if the employee is supposed to eat or not. Commissioner Wirkner advised the IRS has rendered that if you are going to eat lunch you're going to eat it in one fashion or another no matter the location. Commissioner Mickley advised he sees both sides. Ms. Taylor stated that since it was brought to the Auditor's attention, any meals that have been paid for same-day travel in 2018 will have to be accounted for on the employee's wages regardless of how the Board decides to move forward. Commissioner Ohler stated there are probably very few instances where this occurs. Ms. Taylor agreed but stated that outside departments have their own boards which could create an issue. Ms. Taylor advised the Auditor will request every department's travel policies and they will need to decide how to move forward with either eliminating the reimbursement or including it in the employee's payroll. Ms. Taylor stated that it's no more work; it is just accounting for the expense in payroll rather than budgetary. Commissioner Ohler confirmed this isn't the policy of the Board but rather a policy in the IRS regulations. Commissioner Wirkner advised the Board should change our policy to align with the IRS, send a memo to the other departments and provide the revised policy to them so they can adopt it if they would like. Commissioner Wirkner advised taxing an employee's payroll for a meal reimbursement is outside of the intent of the IRS publication. Commissioner Wirkner advised the IRS Publication has said that as far as they are concerned you are going to eat lunch regardless if you are at a meeting or not. Commissioner Ohler asked Ms. Taylor to report back to the Board how many instances there have been in 2018 where employees have been reimbursed for same-day travel meals. Ms. Taylor advised that will take some time to complete but she will report back.

Motion: to amend the Travel Policy to reflect that meals will be reimbursed to employees if they are associated with overnight travel or through the registration for a meeting/conference, **Action:** Vote was recorded as follows: YEA: President Robert E Wirkner, Vice President Lewis A Mickley, and Commissioner Jeffrey L Ohler; NEY: None; ABSENT: None; ABSTAIN: None, **Moved by** Commissioner Jeffrey L Ohler, **Seconded by** Vice President Lewis A Mickley.


Motion carried on unanimous vote.

 9:16 AM

**IN THE MATTER OF
PAYMENT OF BILLS**

Motion: to approve bills submitted for payment and to authorize the County Auditor to issue her warrant on the County Treasury for payment of same, **Action:** Vote was recorded as follows: YEA: President Robert E Wirkner, Vice President Lewis A Mickley, and Commissioner Jeffrey L Ohler; NEY: None; ABSENT: None; ABSTAIN: None, **Moved by** Vice President Lewis A Mickley, **Seconded by** Commissioner Jeffrey L Ohler.

Motion carried on unanimous vote.

 9:26 AM

**IN THE MATTER OF
PAYMENT OF BILLS WITHOUT PRIOR CERTIFICATION:
REVISED CODE 5705.41**


Motion: to approve payment of the following for materials or services purchased without a proper purchase order and certification and the County Auditor is authorized to issue her warrant for payment of same:

COUNTY: ServerSIM, \$588.00; & Bearcom, \$402.75.

DJFS: Long's Lockup, \$150.00; Ivo Araujo, \$427.93; & Callos Resource, \$405.60.

Action: Vote was recorded as follows: YEA: President Robert E Wirkner, Vice President Lewis A Mickley, and Commissioner Jeffrey L Ohler; NEY: None; ABSENT: None; ABSTAIN: None, **Moved by** Vice President Lewis A Mickley, **Seconded by** Commissioner Jeffrey L Ohler.


Motion carried on unanimous vote.


 9:26 AM

**IN THE MATTER OF
EXECUTIVE SESSION**

Motion: to enter into Executive Session per ORC 121.22(G)(1) to consider the employment of a public employee, **Action:** Upon the call of the roll, vote was recorded as follows: YEA: President Robert E Wirkner, Vice President Lewis A Mickley, and Commissioner Jeffrey L Ohler; NEY: None; ABSENT: None; ABSTAIN: None, **Moved by** Vice President Lewis A Mickley, **Seconded by** Commissioner Jeffrey L Ohler.


Motion carried on unanimous vote.

 9:27 AM


The Board reconvened with no action taken at  9:49 AM

**IN THE MATTER OF
RESIGNATION
ECONOMIC DEVELOPMENT DIRECTOR**

Motion: to accept the resignation of Tait Carter as Economic Development Director with an effective date of July 2, 2018, **Action:** Vote was recorded as follows: YEA: President Robert E Wirkner, Vice President Lewis A Mickley, and Commissioner Jeffrey L Ohler; NEY: None; ABSENT: None; ABSTAIN: None, **Moved by** Commissioner Jeffrey L Ohler, **Seconded by** Vice President Lewis A Mickley. Motion carried on unanimous vote.

 9:51 AM

**IN THE MATTER OF
ECONOMIC DEVELOPMENT
MEDIA**


 9:51 AM

Nancy Schaar, Free Press Standard reporter, asked if there was a reason given for the resignation of Tait Carter. Commissioner Wirkner answered that a letter of resignation had been provided to the Board and the letter states "...the time has come to move on." Ms. Schaar asked if the resignation was anticipated by the Board. The Board advised they did not anticipate the resignation. Ms. Schaar asked if the Board will plan to accept applications and start interviewing. Commissioner Wirkner explained that the Board will need some time to reflect and have discussions first. Commissioner Ohler advised the Board has some planning to do to make sure that we move forward in the right fashion. Commissioner Ohler stated that the media may want to publish that all calls to Economic Development will be forwarded to the Commissioners' Office for the time being. Commissioner Ohler will meet with Ms. Carter to get a firm understanding on what is currently being worked on by Economic Development.

**IN THE MATTER OF
ADJOURN**

Motion: to adjourn, **Action:** Vote was recorded as follows: YEA: President Robert E Wirkner, Vice President Lewis A Mickley, and Commissioner Jeffrey L Ohler; NEY: None; ABSENT: None; ABSTAIN: None, **Moved by** Commissioner Jeffrey L Ohler, **Seconded by** Vice President Lewis A Mickley.

Motion carried on unanimous vote.

 9:54 AM

PREPARED BY:

/s/ Christopher R. Modranski
Christopher R. Modranski, Assistant Clerk I

We hereby certify the foregoing to be true and correct.

/s/ Janice E. Leggett
Janice E. Leggett, Clerk Supervisor
/s/ Robert E. Wirkner
Robert E. Wirkner, President

BOARD OF COMMISSIONERS OF CARROLL COUNTY

/s/ Robert E. Wirkner
Robert E. Wirkner, President
/s/ Lewis A. Mickley
Lewis A. Mickley, Vice President
/s/ Jeffrey L. Ohler
Jeffrey L. Ohler, Commissioner