



EXCISE BOARD OF CLEVELAND COUNTY

MINUTES

FEBRUARY 25, 2021

The scheduled **regular meeting** of the **Cleveland County Excise Board** was called to order at 10:00 a.m. this 25th day of February 2021, in meeting Room 200 of the Cleveland County Office Building by Chairman Larry Heikkila. Linda Atkins, Deputy County Clerk/Secretary, called the roll and those present were:

Larry Heikkila, Chairman
Sid Porter, Vice-Chairman
Bonny Green, Member
Linda Atkins, Secretary

Others present were: Assistant District Attorney Kristina Bell, Tammy Belinson, Rod Cleveland, Marilyn Williams, Mandy Green, Brian Wint, Carson Howlett, and Carm Harvey.

After the reading of the minutes of the Regular Meeting of **January 28, 2021**, and there being no additions or corrections, Sid Porter moved that the minutes be approved. Bonny Green seconded the motion.

The vote was: Larry Heikkila, yes; Sid Porter, yes; Bonny Green, yes.
Motion carried.

A. **Items of Business:**

1. Bonny Green moved, seconded by Sid Porter, to **approve the acceptance of Notice of Requested Transfer of Appropriations regarding the following:**
(Per O.S. Title 68, Chapter 1, Art. 30, Sect.3021 & O.S. Title 62, Chapter 2, Sect.461)

- a. **Transfer of Funds, from** D1-CIRB, 110913-55000, \$33,213.70; and D1-CIRB, 110913-54000, \$71,353.52, **to** D1- HWY, 110910-51000, \$38,713.70; and D1-HWY, 110910-54000, \$65,853.52.

The vote was: Larry Heikkila, yes; Sid Porter, yes; Bonny Green, yes.
Motion carried.

B. There was no **new business** to come before the Board for discussion.

C. **During Board Members discussions concerning County Business**, Assistant District Attorney Kristina Bell handed out paperwork to each member of the Board.

She said that it is a lot of information concerning going to a County Excise Board system for the next fiscal year and stated that this is something that they will all learn together as they move into the process smoothly.

The Excise Board will now function under Title 68. Further, the Excise Board shall meet with each county official and budget planning conferences before July 1st, 2021 for the personnel needs of each office.

Kristina Bell said that the information presented to them can be used for future reference.

Commissioner Cleveland said that the Chairman of the BOCC will put out the timeline and all of the Estimate of Needs will go to the County Clerk's office to present to the County Commissioners and from there it is made available to the Excise Board. He said the Excise Board has input but is not tasked with making the budget; the BOCC will make the Budget. All disputes will be heard by the Excise Board.

Bonny Green asked if there is an issue of quorum when both Boards meet.

Rod Cleveland said that all three members of the BOCC can attend since it is an open meeting. A joint meeting is required during the Budget Hearings and the Excise Board acts as the "watchdogs".

Bonny Green said, "Thank you for this timeline."

County Assessor Douglas Warr discussed the different training classes available free of charge to the Excise Board.

County Clerk Tammy Belinson said, "We are in a time of history-changing. We have been a Budget Board for thirty-four years. The first year that we did it was in the Fiscal Year 1987-1988. So, I have been here since 1989; I have never experienced the Excise Board/Commissioner Board. I will be learning along with you. I have contacted some of my fellow Clerks from the other seventy counties and I am getting all kinds of timelines on how to handle it. I will be presenting that to you too as to the Clerk's role and what she does with the Excise Board and the BOCC. I did call McClain County because they fall under our District Attorney, she stated that the way they handle it, is they do have a joint meeting of the BOCC and the Excise Board. There are two agendas; it is jointly together, so that way things can be discussed openly, freely, and then she calls the BOCC to make the first vote on the Budget if it is prepared at that time and then the Excise Board. The Excise Board can over-ride their vote, but normally, you've already had your conference and everybody is on the same page. I will state that what is going to be tricky for us is it does state that you have to come up with Revenues before July 1st. That is going to be rough because we don't know the true numbers until we close out a fiscal year and figure out how much money was not expended or spent. That gets added into our estimated revenues that we can spend there is going to be other factors in it. This will be our first year and we can work through that. I will keep you well-informed on that. Normally, how we would do our budget, we would start in April, somewhere in April. Now, we could do this one of two ways, we could do the conference hearing in your regular scheduled meeting or we could call a special meeting it is entirely up to the Board. If you want to do that in April and finish out in May you are welcome to do that that is entirely up to you guys. I was going to suggest training and the classes would probably be helpful for the Board and that is going to include ...Apparently, we now have a citizen's watch group and you may become subject to open records; I figured it would be helpful if you understood the process of open records by taking that class on Open Meetings. The Budget Process probably wouldn't hurt, it is going to be held in the City and maybe, you can see how that operates through the departments. I will be taking that one.

The ones I have and these are purely suggestions you do not have to or you can add to it. Anyway, I am interested in that class we will more than gladly get you registered. Now another one that might be helpful is the Council, Boards, and Trusts Class, since your role is changing a little bit that might help. You can ask the instructors questions there, things that we may not be thinking about today. I added the Tax Roll Correction, now normally the Chairman of the Excise Board is on the Tax Roll Correction Board; you two might be interested in learning a little bit more about that Board and that function and how it affects the county because one day you may potentially step up as Chairman. So just be thinking about that, this is just an open discussion; we can't make any decisions or anything like that. Also, I know that I gave this to you guys and I apologize for the small font because there are so many fiscal years on there, but this gives you a history of our budget from 2012. I can email this to you guys in an Excel spreadsheet. I wanted you to see the growth of the County. This year when you start looking at the bottom total line it looks like that we have a little bit more because of the CARES ACT money. That is setting in the subaccount money of the Capital Improvement Fund. So this year, it looked like we had a huge, big growth that is because of the CARES ACT money. That is not the norm. I want you guys to keep in mind that the Capital Improvement at all times needs to keep at least \$8.0 million in there. That is because from July to December that is the money that we operate on and pay the payroll until the Treasurer starts collecting at the end of December and January. So, if we always keep that and it rolls over each year, it is replenished when we do our collections anything over and above that if that is expended it's gone. You can see we don't have a growth rate if we spend \$15.0 million of it. That will not be replenished in the next year it is going to take several years to save up again. And I have to state that even the Boards thirty years ago started the frugal trend of us saving money and we've just carried on their tradition and we have the future elected officials do that too. We were able to add on the two floors without having to go out to ask for Bonds or tax money or extra ad valorem. I just have to pat ourselves on the back. We are really good about saving. I am going to talk to IT about getting you guys a County Email and I want to do that because I go back to the Open Records, I want you to have a County Email so anything, any correspondence we have regarding the Budget and just in case you get an open records request, I don't foresee it happening, I am saying just in case your email is not subject to that because you are conducting all of your board business through the county email. I will get with IT and he will help you guys set that up so you guys can access it at home."

A discussion was had about the watchdog groups. Chairman Heikkila said that people do need to participate in government.

Commissioner Cleveland explained more about budgeting and how they build up money in the Capital Improvement Fund. The Commissioner/Excise form of budgeting counties has no provision to afford that, so there is legislation to allow for a rainy day fund and that is a cash account that is a revolving account to put money in there. One doesn't have to keep putting it in their budget since it revolves around every year, and then there are going to be restrictions that are not for capital use but can be used for unforeseen things. They use that Capital Account for floating the first six-months and for Capital Building savings as they did for the County Office Building or budgeting carpet and a new boiler, etc...

Sid Porter expressed his thanks to everyone for the job that they do and added that he has met some of the nicest people and stated that it feels like family here. He said the people elected the Officials for a reason.

Bonny Green thanked everyone for the information submitted today.

Larry Heikkila said that it may take him a while to digest all the information on the changes.

D. There were no comments from the Public.

E. There being no further business to come before the Board, Bonny Green moved that the meeting be **adjourned** at 10:36 a.m. The motion was seconded by Sid Porter. The vote was: Larry Heikkila, yes; Sid Porter, yes; Bonny Green, yes. Motion carried.

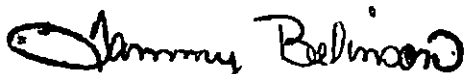
(Clerk's Note: Agenda was posted on February 23, 2021 @ 3:16 PM.)

**CLEVELAND COUNTY EXCISE BOARD
CLEVELAND COUNTY, OKLAHOMA**



Larry Heikkila, Chairman

ATTEST:



Tammy Belinson, County Clerk and Secretary to the Board

Minutes Prepared by:


Deputy County Clerk