

Canadian County Excise Board Meeting
November 18, 2014

The Canadian County Excise Board met at 9:41am in the Public Meeting Room. Those members present were Lynda Ramsey and Larry Hodges. Leroy Bridges was absent.

Notice of the meeting and agenda was posted at 4:15pm on November 12, 2014 at the Canadian County Courthouse, 201 N. Choctaw Ave., El Reno, OK 73036, according to the provisions of 25 O.S. § 301-314.

Chairman Ramsey called the meeting to order.

Hodges moved, seconded by Ramsey to approve the October 21, 2014 and October 28, 2014 minutes. Voting aye: Ramsey and Hodges. The motion passed 2-0.

The County Excise Board met with the Board of County Commissioners during a special meeting of the Board of County Commissioners.

The Commissioners and Excise Board discussed the Attorney General Opinion 2014-15 concerning the county sales tax and review of the actions taken by the Board of County Commissioners and the Children's Justice Center.

In summary, the items discussed were:

- Commissioner Anderson stated previous audits had raised concerns about the use of the sales tax being for purposes outside the scope of the ballot and the District Attorney recommended seeking the Attorney General's opinion. The opinion stated the county is operating outside the scope of the ballot. The county met with the Children's Justice Center management and determined a new ballot is needed to expand the use of the sales tax to include the programs of the center. In the interim period, sales tax cannot be used for current program expenses. The Commissioners determined to use the county's available use tax funds to operate the center during the interim period. The earliest date for an election is February 10, 2015 and the Board of Commissioner must approve a resolution by December 11.
- Excise Board Chairman Lynda Ramsey asked about other planned uses for the use tax. Ramsey and Commissioner Stewart expressed the desire for the use tax funds to be repaid from the sales tax once the ballot issue is resolved.
- Ramsey questioned if the use tax funds were sufficient to provide for the Children's Justice Center during the interim period and does not want the county to go into its reserve funds.
- The county currently has approximately \$1.2 million available in use tax funds and will appropriate the monthly use tax collections and make them available for expenditure by the Children's Justice Center.
- The Children's Justice Center will also use available contract funds to pay for program expenses.
- The sales tax will continue to be expensed for the salaries of one director, the maintenance staff, utilities and the construction project currently underway at the center.
- Anderson stated that he had proposed forming a trust [authority] to include the Children's Justice Center and the county jail. The trust could be administered by a board which has knowledge and experience concerning Children's Justice Center issues. Also, the trust could address the issues of providing for future jail facilities. The trust would be funded by the sales tax. Additionally, the trust could assume the current jail debt from the county general fund and not request the repayment of the use tax funds that were expended during the interim period.

November 18, 2014 Excise Board minutes continued:

- There was discussion of how the ballot is written and a trust authority is formed.
- Anderson stated the county would provide for the operations of the county jail (salaries, inmate care) through the general fund.
- The Excise Board reviewed the transfer of appropriations that was previously approved by the Board of County Commissioners on November 10, 2014 for \$890,000.00 of use tax for the specific expenses of the Children's Justice Center. This will provide funding for approximately two months based upon an interim budget from the Children's Justice Center.
- Anderson stated the minimum five board members of a trust would be the County Sheriff, a Commissioner, and three members appointed by each County Commissioner. Additional members may be added to the structure of the board. The trust would submit annual financial statements and audits to the county since the county would remain the beneficiary of the trust.

Ramsey moved, seconded by Hodges to approve the use of the use tax to cover the emergency expenses of the Canadian County Children's Justice Center. Voting aye: Ramsey and Hodges. The motion passed 2-0.

Hodges moved, seconded by Ramsey to approve Appropriations. Voting aye: Ramsey and Hodges. The motion passed 2-0.

APPROPRIATIONS:

TO	FROM	AMOUNT
Unrestricted Highway – District #1	Emergency Management	\$37.97
Children's Justice Center Contracts	Northcare – CHBS	\$31,697.00
Children's Justice Center Contracts	ODMHSAS	\$3,209.35
Sheriff Prisoner Care	City of Piedmont	\$80.00
Sheriff Service Fees	State of Oklahoma – Dept. of Public Safety	\$2,308.41
Sheriff Service Fees	U.S. Marshal	\$1,939.14
Sheriff Service Fees	State of Oklahoma – Dept. of Public Safety	\$5,634.52
Sheriff Service Fees	State of Oklahoma – Dept. of Mental Health	\$439.04
Sheriff Service Fees	U.S. Treasury – Dept. of Homeland Security	\$2,056.25
County General	Oklahoma Tax Commission	\$266,640.76
Unrestricted Highway – District #1	Aberdeen Land Services, LLC	\$2,000.00
Unrestricted Highway – District #2	El Reno Recycling, Inc.	\$69.60
Assessor Revolving	October Apportionment	\$1,249.00
Children's Justice Center	Genuine Parts Co.	\$30.98
County Clerk Lien Fees	October Apportionment	\$11,343.95
County Clerk Preservation	October Apportionment	\$15,080.00
Court Clerk Revolving	October Apportionment	\$12,213.05
Sheriff Prisoner Care	State of Oklahoma – DOC	\$486.00
Sheriff Service Fees	October Apportionment	\$2,200.00
Sheriff Service Fees	October Apportionment	\$93,446.39
Sheriff Service Fees	State of OK – Dept. of Public Safety	\$478.37
Sheriff Service Fees	October Apportionment	\$37,425.84
Treasurer Mortgage Fees	October Apportionment	\$3,000.00
Treasurer Resale Property	October Apportionment	\$30,772.77
Vending Machine	October Apportionment	\$972.80
County General	Oklahoma Tax Commission	\$61,603.61
Unrestricted Highway – District #1,2,3	Oklahoma Tax Commission	\$748,343.48
Unrestricted Highway – District #1	Tall Oak Midstream, LLC	\$5,000.00

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Unrestricted Highway – District #1	El Reno Recycling, Inc.	\$166.80
Unrestricted Highway – District #3	Devon Energy Services, LP	\$1,000.00
Restricted Highway CBRI 105 - Dist. #1,2,3	Oklahoma Tax Commission	\$40,565.17
Adult Drug Court	State of OK – Dept. of Mental Health	\$3,895.83
Bogus Check Fee	October Apportionment	\$21,818.42
District Attorney 991 Costs	October Apportionment	\$6,184.00
District Attorney Restitution & Diversion	October Apportionment	\$977.72
District Attorney Supervision	October Apportionment	\$60,519.98
Children's Justice Center Sales Tax	Oklahoma Tax Commission	\$472,319.64
Children's Justice Center Sales Tax	Oklahoma Tax Commission	\$15,863.26
Flood Plain	Peloton Land Solutions	\$600.00
Sheriff Prisoner Care	State of Oklahoma – DOC	\$16,092.00
Sheriff Service Fees	U.S. Treasury – DEA	\$1,515.92
El Reno Public Schools	OK Schools Risk Management Trust	\$4,515,389.82
Yukon Public Schools	Sale of Bonds	\$9,135,000.00

The Board reviewed the following Transfers of Appropriations:

TRANSFERS OF APPROPRIATIONS:

FROM	TO	AMOUNT
County General – Sheriff Maintenance & Operation, Jail Maintenance & Operation	County General – Sheriff Capital Outlay	\$135,000.00
County General – General Government Maintenance & Operation	County General – General Government Property & Liability	\$501.19
County General – Capital Improvement Projects (Use Tax)	County General – Use Tax: Children's Justice Center Personal Services, Part Time Help, Travel Expense, Education, Maint. & Operation, Capital Outlay	\$890,000.00

Hodges moved, seconded by Ramsey to approve the FY2015 Estimate of Needs for the County Health Department. Voting aye: Ramsey and Hodges. The motion passed 2-0.

There was no new business.

Hodges moved, seconded by Ramsey to adjourn. Voting aye: Ramsey and Hodges. The motion passed 2-0. The meeting adjourned at 11:21am.

Shelley Dickerson, County Clerk and Secretary to the Board

(SEAL)