



**Official Minutes of
PAYNE COUNTY BUDGET BOARD**

The Payne County Budget Board met in a regular meeting of the board at 11:00 a.m. on **Monday, April 8, 2019** at the Payne County Administration Building, Gloria Hesser Commissioner Meeting Room, Suite 203 located in Stillwater, Oklahoma.

Chairman Reding called the meeting to order: at 11:00 a.m.

The following members were present:

Chris Reding-Commissioner District 2, James Cowan- Assessor, Glenna Craig-County Clerk, Carla Manning-Treasurer, Lori Allen-Court Clerk, Zach Cavett-Commissioner District 1, R.B. Hauf-Sheriff, Rocky Blasier Commissioner District-3. Also, in attendance various department heads, employees, news media.

Approve minutes of the previous meeting of the board:

Minutes of the previous meeting were presented for approval. Motion by Cowan to approve minutes as presented, second by Cavett. Roll Call Vote: Cowan-Yes Craig-Yes, Manning-Abstain, Allen-Abstain, Cavett-Yes, Hauf-Abstain, Blasier-Yes, Reding-Yes.

Cash Appropriations:

The Clerk's Office presented the cash appropriations as certified by the Payne County Treasurer April 1, 2019; these have also been approved by the Board of Commissioners:

3	Alcoholic Bev. Tax	\$22,405.41
#0001	General	
#1102	Highway	\$339,497.95
#1103	CBRI - 105 Monies	\$30,688.52
#1201	911 Phone Fees	\$58,053.84
#1202	C.L.E.A.N.	
#1204	Assessor Revolving Fee	\$438.65
#1208	County Clerk Lien Fee	\$1,408.66
#1209	County Clerk RM&P	\$4,325.16
#1211	Court Fund Salaries & Fringe Court	\$31,553.52
#1212	Emergency Mgmt	
#1213	Flood Plain	
#1214	Free Fair Board	\$1,130.01
#1216	Health	
#1218	LEPC	
#1220	Resale Property	\$53,781.83
#1223	Sheriff Commissary	\$13,068.06
#1226	Sheriff Service Fee	\$115,577.74
#1227	Sheriff Training	\$5.84
#1228	Solid Waste Management	\$1,254.83
#1230	Treasurer Mortgage Cert	\$1,352.90
#1235	Donations	
#1237	Self-Insurance Program	\$103,880.77
#1308	Extension 3/8 ST	\$24,295.75
#1310	Fair Maintenance 3/8 ST	\$66,372.77
#1311	General Govnmt 3/8 ST	\$51,869.47
#1313	Roads & Bridges 3/8 ST	\$182,580.12
#1315	Jail Debt 1/8 ST	\$111,292.54
#1321	Rural Fire 1/16 ST	\$58,128.86
#1327	Fire 3/8 ST	\$17,330.31
#1331	Jail Debt ¼ ST	\$221,024.16
#2000	Capital Projects	
#7202	Child Abuse Prevention	\$74.16
#7205	Law Library	\$3,433.52
#7207	Mental Health	\$4,391.67
#7303	Seizure of Property	\$19,996.00
#7304	District Attorney Revolving	\$4,528.23
#7305	District Attorney Evidence	
#7402	Excess Resale	\$21.97
#7403	Unapportioned Revenue	
#7410	Protested Tax	\$128.97
#7501	Estray Cattle	\$24.27
#7603	Econ Dev Trust	

Motion by Cowan to approve cash appropriations as presented, second by Craig. Roll Call Vote: Craig-Yes, Manning-Yes, Allen-Yes, Cavett-Yes, Hauf-Yes, Blasier-Yes, Reding-Yes, Cowan-Yes.

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Transfers:

None presented on this date.

Letter of Commitment:

None presented at this time.

Range changes/discussion/possible action:

None presented at this time.

Approval of Employee request for Leave and/or Request for leave share:

Cowan presented a request for W. H. in his office, she will be having surgery, they have donations in their office to cover time off. Motion to approve by Craig, second by Cowan. Roll Call Vote: Manning-Yes, Allen-Yes, Cavett-Yes, Hauf-Yes, Blasier-Yes, Reding-Yes, Cowan-Yes, Craig-Yes.

New Hires/Discussion/Possible Action:

None presented at this time.

Personnel Policy Changes/Discussion/Possible Action:

Reding stated to Craig and Cowan your up. Craig stated it was not her, or Cowan, its Lowell Barto A.D.A. Lowell Barto presented the following travel policy changes and addition:

On Page 29, in the paragraph labeled "Meals", change the final sentence in that paragraph to read as follows:

"Meals without an overnight stay will be paid on the next paycheck, and are subject to reporting and withholding of payroll taxes as required by the Internal Revenue Code and applicable IRS Regulations."

Add as a new section to the Travel Policy:

Use of County-Issued Credit Card- Pursuant to 19 O.S. Sections 1506 and 1507, the county sheriff is authorized to use a credit card or cards issued by the board of county commissioners to pay actual expenses for travel out of the county by the sheriff or deputies to perform their official duties. Purchases made with such credit cards shall not be exempt from the provisions of this Travel Policy. Specifically, meals charged to the credit card shall be subject to the per diem limit and procedures described in this Travel Policy for meal expenses. Although no reimbursement for meal expenses will be made to any county employee for whom a meal expense was charged to a credit card, the expense for any meal without an overnight stay will be subject to income tax reporting and payroll tax withholding the same as if reimbursement had been made to the employee.

Our travel policy is unique to Payne County. This change will add that travel without an overnight stay must be recorded on payroll to meet IRS tax code. An overnight stay is away from home, if you travel at such a distance you are required to seek rest on your travel, far enough away, if you were traveling and you needed to spend the night. If no overnight stay must have taxes deducted from reimbursement. This is already being done, except for meals by the Sheriff's Department on the Credit Card. Reding felt this was double taxation. Barto said it looks that way, but it is the IRS code. The policy does not require the county reimburse for meals, it just says if you want to be reimbursed. Taxes are not being paid on non-overnight meals for the Sheriff's department. Craig also stated that the credit card charges were not following the per-diem rate in the county policy. Barto stated that was the next change in the amendment of the policy. They need to follow the per-diem even if charged on the credit card. Barto reviewed the IRS regulations and the per-diem policy with the board. This puts all departments on equal ground. This makes it clear, in regards to what appears to be an oversight. Craig stated that if everyone else travels they get reimbursed when they return, and they only get the GSA rate. Craig stated that she has told the Commissioners, and the District Attorney's office that she believes that the credit card should be issued with a purpose, and that purpose should be transport only, all other purchases can, and should follow normal purchasing procedures just like all other departments. Craig stated she believes the meals exceed the per-diem rate, Undersheriff Woodward stated that they do not get that each day. Woodward stated he knew Craig was mad that she could not use a credit card, and Craig and Cowan stated that was not the case, Craig stated that she could get a P-Card/Credit Card, and she did not want one. Woodward stated that the county uses a travel agency and that is a fee. Woodward stated he had six (6) deputies that travel, and that now Craig wants them penalized, Craig stated that was the IRS not her, or the county. Hauf asked Barto if this was different than what the State Auditors addressed with him, Barto said the Auditors did not address the taxes, but the Auditors and Barto disagree with the use of the cards. Hauf asked if the deputy had to pay upfront for the meals for them and the inmate, Barto stated this is what the card is for. Barto believes that the card should only be used for transport. The deputy is not responsible for the inmate's meal, the inmate is not an employee, and no taxes are deducted. Barto stated that you will need detailed records. Reding was concerned about the back taxes. Barto stated that was a question to be resolved and decided by Craig, Auditors, and CPA. Craig is looking for advice from the CPA. Hauf asked if transport will wait a month to get paid, Craig stated that they all get

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paid once a month, and that is when everyone else is reimbursed. We can process payroll each week if needed. Hauf stated many times they will make transports to not have an overnight stay, and they will have two employees drive 20 hours, so they do not stop and stay overnight. Craig stated that meals cannot go over per-diem. Woodward argued that Craig is trying to make something fit used in her office to fit his office. Craig again stated it was not her, it was the IRS. Craig stated the 1/8th sales tax was used also for association meetings, transports, training, meals etc. Woodward argued that Craig stated they are doing it wrong, Craig stated that no, if normal purchasing policies can be followed they should. Craig stated she takes offense to the charges on the ticket, Woodward said Craig was trying to trash his department, Craig stated that it was Hauf's Department, and no she was not. The board continued to discuss what overnight stay means in the IRS Code, what is away from home, what hours is that? Hauf stated that ODOT has regulations for drivers, etc. Cavett stated he thinks it is 12 then rest, etc. Cowan wanted to go back and stated that he had no problem with the transport deputies using the card. Cowan stated that he uses a travel agency and it is a \$30-dollar fee, and he asked what a bigger waste of taxpayer money is the \$30 fee or flying first class. Woodward argued that a travel agent is a waste. Cowan pointed out he thinks first class airfare is a waste of taxpayers' money, and why do they need TSA passes for individuals, that is for personal use. Woodward and Hauf do not have an issue with the expenditures. Cowan was looking at what is proper expenditures of taxpayer's funds, and apparently the Commissioners are not looking at the First Class stays, meals, etc. Hauf wanted to see the overages. Craig presented copies for everyone. Cowan stated he does not care what they eat, as long as they are following the same per-diem policy, and being responsible with tax payer's money, flying first class, not following the per-diem policy everyone else follows, is not. Woodward stated we are trying to force a meal policy down their throat, Craig stated this has always been the meal policy, and R.B. voted for it, Woodward said it was an oversight. Craig stated it is not her. R.B. asked what the per-diem is, Craig stated that he would have to look at the GSA. Craig stated that was one ticket, and they would have to add up all of the meals, drinks, room service, food charges all day long to see what was spent for that day, not just one meal ticket. Hauf asked if there is a statute that addresses this. Barto stated the county has to approve this policy to be in compliance with IRS regulations. Craig made a motion to approve the policy as presented upon request and recommendation of the ADA, second by Cowan. The board discussed what does overnight stay mean, distance, time, etc. after discussion by the board Barto was asked to try to get a definition of overnight stay, Cavett will try to get the regulations for a CDL Drivers, and request a special meeting to get this approved and addressed. Hauf asked if the card could be used for rooms, Cavett stated that he thought it was anything that had a case number, Hauf stated a number, Barto again stated that the card should only be used for the performance of work actually done, and should only be used for transport in his opinion, that is not the auditor's opinion. Hauf stated that they polled all Sheriff's and 90% uses the card for conferences, hotels, etc. Barto said that the A.G. should make that decision, Craig asked if the D.A. could ask for an A.G. opinion, Barto said maybe the Auditors should ask for it. Barto stated that the credit card was not intended for that purpose, he believes only transport. Barto stated that anytime we adopt a personnel policy we are giving up some individual authority. Hauf asked if there is a county policy, and a state statute, which one trumps, Barto said this is a travel policy. The state statute only talks about the credit card, the county policy is on travel and reimbursement. The state has not addressed it. Craig stated there was no travel policy before 2013, this is Reding's travel policy adopted, and Hauf voted for it. The board further discussed amending the motion to state that it would follow the IRS regulations, Hauf still wanted more clarification. Allen would like to see the board table the policy. Craig agreed to amend her motion to table the policy change for the A.D.A. to clarify overnight stay, and Cavett to get the CDL regulations. Cavett stated that we cannot require anyone to follow this until defined, and Barto stated you can, but will need clarification, that it is defined by the IRS tax code, you are already doing it now, Barto said. Cavett would like to see a special meeting within the next week. Cowan seconded the amended motion to table. Roll Call Vote: Allen-Yes, Cavett-Yes, Hauf-Yes, Blasier-Yes, Reding-Yes, Cowan-Yes, Craig-Yes, Manning-Yes. Craig asked Barto if the 1/8th cent sales tax should be used for travel to association meetings, etc. Barto stated that if they are for operating the jail that would be ok but has to be training, Woodward said that at these conferences they also discuss jail policy.

Discussion possible action on funding of \$2,000 reward fund: Cavett discussed that the BOCC had voted to adopt a reward fund for the road districts. This is for damage of road signs, theft, equipment, etc. Cavett asked for the fund to be created, and Barto told Cavett that we could set aside \$2,000.00 for that fund. Craig stated that the Treasurer can set the money aside, and when that is done, she will be on her side as well. Hauf asked for explanation, Barto explained the statute, and that it could not have more than \$2,000.00 in the fund and will be payable if it leads to a conviction. Cavett stated most recently they had a truck broken into, and their yard had tires, and gas stolen. Cavett asked what fund this could be taken from. Craig stated it could be taken from

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the 3/8th cent sales tax fund, it is not appropriated money. Motion by Cavett to take \$2,000.00 from the 3/8th cent general sales tax fund to establish the reward, second by Cowan. Roll Call Vote: Allen-Yes, Cavett-Yes, Hauf-Yes, Blasier-Yes, Reding-Yes, Cowan-Yes, Craig-Yes, Manning-Yes.

Discussion possible action on a phone stipend:

Cavett asked for this item. That road grader employees use their phones for county business, taking pictures, etc. This is their personal phone. Craig stated that we all use our personal phones, and we had talked about this, and the board decided to not do a stipend. Craig asked Barto if this made our phone open to public inspection open records. Lowell said it is open anyway, open records is not part of that. No action taken by the board. Cavett will get more information.

New Business/discussion-no action will be taken.

None presented on this date.

Adjournment:

Motion to adjourn by Cowan, second by Blasier. Roll Call Vote: Cavett-Yes, Hauf-Yes, Blasier-Yes, Reding-Yes, Cowan-Yes, Craig-Yes, Manning-Yes, Allen-Yes.

Minutes of the Board attested to

By _____
Glenna Craig, Payne County Clerk
Seal of office

Approved by the Budget Board

On the ____ day of _____ 2019

Chairman _____

Vice Chairman _____