

RESOLUTION 2015-06

ESTABLISHING POLICY FOR A DATE TO APPROVE THE MONTHLY APPROPRIATION OF FUNDS

WHEREAS, on this 23RD day of February, 2015, Ottawa County Board of Commissioners do hereby introduce the following resolution, and

WHEREAS, Ottawa County does consider the following facts regarding County Appropriations submitted by the Ottawa County Treasurer: Cash Fund Estimates of Need and Request are presented to the Board of Commissioners for approval. After they have been approved by the Commissioners, they must be approved by the Ottawa County Excise-Equalization Board. These Boards do not meet at the same time of the month thus causing deposits recorded in the County Treasurer's Office for the period of one month to be divided into multiple deposits over a period of two months in the County Clerk's Office.

Monies are received and funds certified by the Treasurer until 5:00 PM on the last working day of the month, as is necessary for financial accountability and for budgetary purposes.

Upon approval by both the Ottawa County Board of Commissioners and Ottawa County Excise-Equalization Boards, the County Clerk and County Treasurer's offices use Form 308 Appropriations to place funds into various accounts. However, currently due to the Board's meeting dates, the date certified by the Treasurer, the dates approved by both Boards and the funds appropriated into the accounts are all different dates making it impossible to balance without making multiple adjustments.

After completing the process of paying approved expenditures, generating warrants, transferring funds and addition of Appropriations, as approved, the Clerk's office and Treasurer's Office confirm that each account balance is the same, using checks and balances to ensure that the Clerk's and Treasurer's office remain in check, therefore guarding against discrepancies and inequities.

In addition to ensuring the Clerk's Office and Treasurer's offices have agreed and confirm the accuracy of their expenditures, account balances are in agreement for budgetary purposes.

WHEREAS, the Board of County Commissioner do hereby consider the following facts.

As of February 23, 2015, the Ottawa County Board of Commissioners has elected to change the last meeting of the month to align with the Excise Board. The Excise-Equalization Board has elected to meet the second working day of the month. Therefore, both Boards will meet on the second working day of the month. The Board of County Commissioners will meet at 9:00 AM and the Excise Board will meet at 1:15 PM. Commissioners' meeting dates originally scheduled to be held on the last Monday of the month will be adjusted accordingly. They will not meet twice in one week.

WHEREAS AFTER DUE CONSIDERATION of the facts, as outlined above, the Board does hereby agree it would be in the best interest of Ottawa County to approve and establish the following County Policy regarding approval of Appropriations.

Both the Ottawa County Board of Commissioners and Ottawa County Excise-Equalization Board will meet on the second working day of each month and will, in open session on that date, approve the Appropriations as submitted by the Treasurer as of the last working day of the preceding month and,

The Ottawa County Board of Commissioners and Ottawa County Excise-Equalization Board do approve and make a part of this Policy, the use of the Treasurer's Certification Date for the official date used for the recording and appropriating of funds available into the accounts in the County Clerk and County Treasurer's offices.

The Board referenced above, do agree that it would be in the best interest of the accuracy and efficiency of Kiowa County to continue, as in the past, to set a standardized date for balancing between offices by using the Treasurer's Certification date for better financial accountability in tracking account balances, therefore allowing for the integrity of County records.

NOW THEREFORE, after due consideration, and deeming it to be in the best interest of Ottawa County, the Board of County Commissioner hereby consider it more efficient, necessary and best for the County to use the Treasurer's Certification Date on Appropriations, for recordation of funds, though approved on the second working day of the month following Certification date, which is the last day of the preceding month.

THEREFORE LET IT BE RESOLVED, the Board of County Commissioners does hereby approve the foregoing resolution and establish the Policy regarding Appropriations this 3rd day of March, 2015.

The above cited Resolution is furthermore approved by the Excise-Equalization Board, this 3rd day of March, 2015.

BOARD OF COMMISSIONERS
OTTAWA COUNTY, OKLAHOMA

Gary Wypuk
Chairman

John Clarke
Member

Member

Attest: Reba Hill
Ottawa County Clerk



EXCISE-EQUALIZATION BOARD
OTTAWA COUNTY, OKLAHOMA

Doug Leonard
Chairman

Bill Freeman
Member

Member

Attest: Reba Hill
Ottawa County Clerk

