

RESOLUTION #2022-180

**Adjustment for Elected Officials Annual Salary
Fiscal Year 2018-2019 & Fiscal Year 2019-2020**

We, the Board of County Commissioners of Grant County, do hereby acknowledge a need to review and adjust the Elected Officials Salary as follows for the purpose of correcting the salary as paid in FY18-19 and FY19-20 as noted in a non-reportable finding by the OSA&I office during the onsite audit performed in 2022.

Resolution 2018-148 was approved by the BOCC on 12-03-18 for the FY18-19 Elected Official Annual Salary to be **\$55,662.50** which has been verified by Notie Lansford, Program Leader of OSU CTP. Said resolution instructed to increase the salary by \$125.00 (\$25.00 per month for July, Aug, Sept, Oct, and Nov) which was reflected in the November payroll as disbursed on December 10, 2018. The monthly payroll amount was adjusted from \$4,613.54 to \$4,638.54 in the November payroll as disbursed in December 2018. This created an overadjustment of one month (\$25.00-November). The correct adjustment amount should have been \$100.00. The Total Gross Income for Elected Officials as reported to the IRS was \$55,687.48. Therefore, Elected Officials were overpaid by \$24.98 in FY18-19. $\$55,662.50 - \$55,687.48 = (\$24.98)$

Resolution 2018-132 was approved by the BOCC on 11-12-19 for the FY19-20 Elected Official Annual Salary to decrease the Total Annual Salary by \$100 to **\$55,562.50** which has been verified by Notie Lansford, Program Leader of OSU CTP. The months of Aug, Sept, Oct, and Nov were at a monthly rate of \$4,638.54 which was prior to calculation of salary and finalization of the budget. A decrease adjustment of \$37.50 was reflected on the November 2022 payroll to bring the salary to \$55,550.02 as reported to the IRS. The adjustment should have been for \$25.00 which created an underpayment to the Elected Officials of \$12.48 for FY20. $\$55,550.02 - \$55,562.50 = \$12.48$

Be it resolved that it is agreed and acknowledged by the Board of County Commissioners that an overpayment of \$24.98 was made in FY18-19 and an underpayment of \$12.48 was made in FY19-20. The net amount owed by Grant County Elected Officials is **\$12.50**. All effected Elected Officials will have a decrease adjustment of \$12.50 will be reflected on the November 2022 pay stub as a separate line item on the paystub which will be disbursed in Dec. 2022.

$(\$24.98) - \$12.48 = (\$12.50)$ Net amount owed by Elected Officials for FY18-19 & FY19-20.

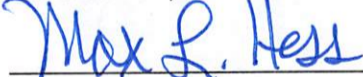
Steve Stinson, Max L Hess, Penny Huff, Deana Kilian, and Robin Herod paid \$209.37 to the General for FY19 & FY20 salary adjustment, and this amount will be reimbursed to these Elected Officials from the General Govt Fund 0001-1-2000-9999 by encumbering a Purchase Order to each effected elected official. Scott Sterling will be reimbursed \$234.37 as paid to the General Govt Fund 0001-1-2000-9999 for the FY19 & FY20 salary adjustment. Cindy Pratt did not pay into the General Fund.

Approved this 5th day of December 2022

BOARD OF COUNTY COMMISSIONERS
GRANT COUNTY, OKLAHOMA



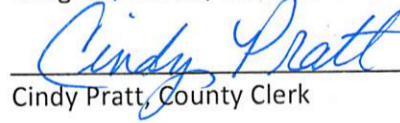
Steve Stinson, Chairman



Max L. Hess, Member



Craig A. Fredrick, Vice Chairman



Cindy Pratt, County Clerk

