

September 3, 2015

The Lincoln County Board of Commissioners met on September 3, 2015 in the Lincoln County Courthouse. Present were Commissioner Mike Cole, Commissioner Greg Larson, Commissioner Mark Peck and Clerk and Recorder Robin Benson.

**9:00 AM –FY 15/16 Budget Adoption and Resolution**

Commissioner Cole opened the meeting with the Pledge of Allegiance.

There was no public attendance. Preliminary Public Hearings were held on August 19 in Eureka and August 26 in Libby. Final Public Hearing was held on September 2 in Libby. **Motion** by Commissioner Peck to sign and approve Resolution No. 948 adopting FY 15/16 Lincoln County Budget. Second by Commissioner Larson, and so ordered upon unanimous consent of the Board.

**10:30 AM-County Auditor, Bob Denning**

County Auditor Bob Denning went over the county allocation plan schedule explaining its structure and purpose. Bob explained the current plan is outdated and should be updated. Robin said there are funds that no longer exist and new funds that need to be included. Robin explained that once the allocation plan is updated, the county will need to do a FY 2015-2016 budget amendment.

Bob explained the purpose and history of Fund 2371 Group Health Insurance. Robin showed Bob how she is transferring excess reserves back to the funds proportionately per his request. Bob explained that Group Health Insurance should not have reserves and by transferring it to the departments that paid into it will result in a reduction of mills.

Commissioner Peck expressed his concern about the ARP Grant and how revenues have been transferred over the past few years. Commissioner Peck explained there is over \$200,000 in revenue that is not planned on being spent in FY 15/16. Robin said she will budget it anywhere as long as it is transparent and there is a sound, legal purpose for its use. Mr. Denning said ARP is a grant and therefore the funds have a restricted use and should stay in the ARP account. Bob confirmed that cash reserves would be the right place to budget any excess revenue.

Robin asked the commission if they had ideas or comments of what went smooth and what they would like to do differently in next year's budgeting process. Commissioner Larson said a budget message should go out to the newspapers/media that is written and approved by the commission to relay the reasoning (in their words) regarding important decisions.

Robin said she would like to move the timeline back a little. Instead of conducting department supervisor meetings in late July, they should be early July giving the Commission more time to follow-up with any new request.

12:00 PM Meeting Adjourned.

**LINCOLN COUNTY BOARD OF COMMISSIONERS**

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Mike Cole, Chairman

**ATTEST:** \_\_\_\_\_  
Robin A. Benson, Clerk of the Board