

**LINCOLN COUNTY BOARD OF COMMISSIONERS  
MEETING MINUTES**

December 1, 2011  
Courthouse Commissioner Room  
Ivanhoe, MN 56142

The meeting was called to order at 2:00 p.m. by Board Chair, Don Evers, followed by the Pledge of Allegiance. Commissioners present were Don Evers, Curtis Blumeyer, Larry Hansen, Adam Gillund and Joan Jagt. Also present was Auditor, Kathy Schreurs.

Motion by Jagt, seconded by Blumeyer, to approve minutes from the November 15, 2011 Commissioner meeting. All voted in favor.

Motion by Gillund, seconded by Jagt, to approve agenda items. All voted in favor.

Auditor Schreurs reported that two parcels were sold at the Forfeited Tax Auction on November 22, 2011.

Motion by Jagt, seconded by Hansen, to accept Minnesota Counties Intergovernmental Trust dividend check of \$127,922.00 and deposit to the General Fund. All voted in favor.

Minnesota State Representative, Andrew Falk, reviewed several legislative issues and the upcoming legislative session.

Lee Amundson, Engineer, gave the construction/maintenance update.

Amundson:

- reviewed the 2012 proposed Road & Bridge budget
- options for replacing the Tyler Shop
- reviewed an updated position description for the Highway Accountant
- discussed land owner that is responsible for double fee for permit-after-the-fact of \$100.00. Matter to be turned over to County Attorney

Cara Nielsen, Transit Department, reported that Audrey Weverka has resigned as the Administrative Secretary for the Transit Office to take a position in the Extension Office. Motion by Gillund, seconded by Jagt, to post, advertise, and hire a 3/5 Administrative Secretary for the Transit Office. All voted in favor.

Daryl Schlapkohl, Parks Manager, reported camping revenues of \$128,635 for 2011. Schlapkohl requested approval to purchase a used 1988 GMC one-ton truck with a hoist, a 1987 5<sup>th</sup> wheel trailer and new playground equipment. Motion by Gillund, seconded by Hansen, to approve purchase of 1988 GMC truck for \$2,500, a 1987 5<sup>th</sup> wheel trailer for \$3,500 and playground equipment for Norwegian Creek County Park for \$21,600 plus tax and shipping. All voted in favor.

Schlapkohl reported that Jim Sorensen is resigning from the Park Board. Motion by Gillund, seconded by Jagt, to thank Jim Sorensen for his many years of dedication to the Lincoln County Park Board. All voted in favor.

Sue Paluch, Treasurer, presented the investments report and reviewed her 2012 proposed budget. Motion by Gillund, seconded by Jagt, to distribute U.S. Fish & Wildlife certificates of \$55,980.00 as certificates of deposit mature. All voted in favor.

Gary Serie, Veterans Service, reviewed his proposed budget for 2012.

Correspondence was reviewed and the following Committee Reports were given:  
Evers – Water Management Task Force, SWHHS

B Gillund – Extension Interviews, R & B Interviews, Parks Board, Union Negotiations, R & B  
RoadTour, Transit (Personnel) Meeting, Step II Grievance  
Jagt – R & B Interviews, Transit (Personnel) Meeting, Drug Task Force, SWHHS  
Blumeyer – SWCD, Ditch 31 Public Hearing, R & B and State Joint Meeting, Water  
Management Task Force  
Hansen – Health & Safety, Ditch 31 Public Hearing, RSVP, Energy Board, Solid Waste

Auditor Warrants were presented.

Motion by Gillund, seconded by Jagt, to approve the following Commissioner Warrants #15323 – 15420 for the following amounts: Revenue – \$80,011.98 Road & Bridge - \$39,741.48, Ditch - \$6,499.10. All voted in favor.

The following bills were over \$2,000.00 per M.S. 375.12:

A&C Excavating - \$3,900.00, Bakker Concrete - \$2,664.10, Buffalo Ridge Concrete - \$4,288.80, CPUI - \$4,423.06, Hewlett Packard - \$5,279.76, Johnson Trenching - \$5,000.00, Ken's Autobody - \$4,331.64, SWCD - \$3,299.03, Luden's Imp - \$5,195.00, Nebraska Salt - \$2,270.94, Glen Petersen - \$16,299.00, Prairie Pride - \$20,072.14, Tom Hodges Const. - \$10,000.00, Victor Const. - \$20,950.00. There were 80 payments less than \$2,000 which equaled \$18,266.09.

Robert Olsen, Environmental Office, reviewed a Restoration Order from the Minnesota Wetland Conservation Act and a letter from Bolton & Menk in regards to tile flow capacity involving property located in Royal Township, Section 35. Information only.

Olsen reviewed proposed ditch assessments for 2012. The proposed assessments will also be published in the local newspapers.

Motion by Gillund, seconded by Jagt, to pay retirement incentives for 2011 retirements out of the Administration Budget. All voted in favor.

Motion by Gillund, seconded by Blumeyer, to approve GASB 54 Policy and Resolution No. 47-2011. All voted in favor.

**Lincoln County Board of Commissioners  
Resolution of the Lincoln County Board of Commissioners  
Establishing Fund Balance Policies as required by GASB 54**

**RESOLUTION No. 47-2011**

**WHEREAS**, the Governmental Accounting Standards Board ("GASB") has adopted Statement 54 ("GASB 54"), a new standard for governmental fund balance reporting and governmental fund type definitions that became effective in governmental fiscal years starting after June 15, 2010, and

**WHEREAS**, Lincoln County ("the County") elects to implement GASB 54 requirements, and to apply such requirements to its financial statements beginning with the current (December 31, 2011) fiscal year; and

**NOW THEREFORE BE IT RESOLVED THAT** Lincoln County hereby adopts the following policy:

**FUND BALANCE POLICY**

Fund balance measures the net financial resources available to finance expenditures of future periods.

The County's Unassigned General Fund Balance will be maintained to provide the County with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing.

Fund Balance of the County may be committed for a specific source by formal action of the Lincoln County Board of Commissioners. Amendments or modifications of the committed fund balance must also be approved by formal action of the Lincoln County Board of Commissioners.

When it is appropriate for fund balance to be assigned, the Board delegates authority to the County Auditor.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

**AND BE IT RESOLVED** that the County's financial goal is to have a sufficient balance in the operating fund with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing. The County shall strive to maintain fund balances for the General Revenue Fund, Road and Bridge Special Revenue Fund, Debt Service Fund and the Ditch Fund at approximately 40 – 60 percent of fund operating revenues or no less than six months of operating expenditures for Working Capital Cash Flow purposes.

The above Resolution is adopted this 1st day of December, 2011.

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Board Chair

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Auditor

The Board held the Truth and Taxation public meeting beginning at 6:00 p.m. Approximately 15 county residents were present to ask questions and review the proposed 2012 county levy. The Truth in Taxation meeting concluded at 7:15 p.m.

The Board reviewed Union negotiations.

The Board reviewed proposed 2012 budgets and salaries.

Motion by Gillund, seconded by Hansen, to adjourn at 8:15 p.m. All voted in favor.

ATTEST:

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Don Evers, 2011 Board Chair

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Kathy Schreurs, County Auditor