

**Glacier County Commissioners
Thursday, December 24, 2020
Regular Meeting (GoToMtg)
Cut Bank, MT**

The Glacier County Board of Commissioners met at a regular scheduled meeting at 9:00 am Thursday, December 24, 2020. Commissioners Michael DesRosier, Tom McKay & John B. Overcast were present and Austin Parrent taking minutes.

Present at the Meeting: Carol Larson, Public; Jim Newman, Cut Bank Airport Authority Chairman; Rick Geiger, Cut Bank Airport Authority Board Member; Donna Taylor, Public; LeAnne Kavanagh, Press; Laurie Elhard, Public; Don Wilson, Glacier County Treasurer

Present via GoToMeeting: (1) Caller; Cut Bank Airport Authority; Linda Luther, Public; Mike Kittson, Glacier County Human Resource Director; Ron Hermanet, Public; Jim Yeagley, Glacier County Planner

A. Roll Call

Meeting called to order @ 9:46 a.m.

B. Approval of Agenda:

Cash Report was added to the agenda by Commissioner John B. Overcast as a topic of discussion.

C. Approval of the Minutes: n/a

D. Review/Sign: Payroll/Claims

*Dated for December 24, 2020
Claims Approved for Payment*

<i>FUND</i>	<i>ACCOUNT</i>	<i>AMOUNT</i>
1000	General Fund	\$ 92,525.85
2110	Road Fund	\$ 3,042.80
2140	Weed Control	\$ 108.68
2150	Predatory Animal	\$ 58.00
2180	County District Court	\$ 37.06
2220	Library	\$ 234.88
2230	Ambulance	\$ 1,752.86
2250	City/County Planning	\$ 1,000.00
2280	CB Senior Citizen Center	\$ 20,639.00
2282	CB Senior Citizen Center-AGNG SERV--Transportation	\$ 26,554.50
2300	Public Safety (Law)	\$ 20,214.12
2410	Glacier Park Lights	\$ 529.44
2863	Glacier County Transit	\$ 25,327.84
2918	Sheriff Law Enf Grant - Stonegarden	\$ 1,288.50
2960	Health Grants - Emerg Prep	\$ 14,600.92
2979	Immunization Reimbursement	\$ 79.00
3050	G.O. Bond Debt Service Fund	\$ 33,296.25
7302	West End Cemetery	\$ 3,609.05
	TOTAL CLAIMS	\$ 244,898.75
	PAYROLL	\$ 190,847.70
	TOTAL PAYROLL & CLAIMS	\$ 435,746.45

Commissioner Tom McKay motions to approve payroll & claims for December 24, 2020; Commissioner John B. Overcast seconds the motion; motion carried.

NEW BUSINESS:

E. Discussion/Approval: Public Hearing #2 - Resolution No. 2020-27 FY 2020-2021 Budget Amendment – 2300 Unanticipated Revenue – Glacier County Commissioners

LeAnne Kavanagh, Press, questions what the unanticipated revenue going into Public Safety Fund 2300 is for. Chancy Kittson, Glacier County C.F.O., responds that it is for insurance recovery funds. Commissioner DesRosier tabled the motion to approve Resolution No. 2020-27 to the next meeting.

F. Discussion/Approval: Public Hearing – FY 2019-2020 Approve Budget Amendment Resolutions: 2020-28 (1000 – General Fund); 2020-29 (2230 – GC EMS); 2020-30 (2550 – Multi-County Landfill); 2020-31 (2897 – Accelerated Tax); 2020-32 (2900 – P.I.L.T); 2020-33 (2944 CDBG BCC Grant); 2020-34 (2971 – WIC); 2020-35 (3050 GO Bond Debt Service) – Glacier County Commissioners

Commissioner DesRosier announces each budget amendment on this agenda item and then asks for a motion to approve Budget Amendment Resolution No. 2020-28 through 2020-35.

**GLACIER COUNTY RESOLUTION
FY 2019-2020 APPROVE BUDGET AMENDMENT – 1000 GENERAL FUND
RESOLUTION NO. 2020-28**

A RESOLUTION APPROPRIATING SUMS OF MONEY TO DEFRAY EXPENDITURES IN EXCESS OF AMOUNTS BUDGETED FOR THE FISCAL YEAR BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020, AND REVISING EXPENDITURE APPROPRIATIONS.

WHEREAS, the County Board of Commissioners is authorized by Section 7-6-4006, M.C.A. to amend its annual budget and to make transfers and supplemental appropriations of budget funds; and

WHEREAS, the County provided notice of a public hearing concerning this Resolution in accordance with Section 7-6-4021, M.C.A., by publishing in a newspaper of general circulation in accordance with 7-1-2121, M.C.A., and held such public hearing as required by state statute; and

WHEREAS, the County desires to amend its FY19-20 budget and approves an increase to budgeted appropriations to the General Fund #1000 in the amount of \$74,000 as set forth in this Resolution in order to fund a needed unanticipated expenditure from the General Fund, to transfer cash to the GO Bond Fund #3050 to pay for debt service expenditures. 1000 – 521000 - 820 Operating Transfer out @ \$74,000.

WHEREAS, revenue to finance the unanticipated expenditures will be funded through Received Oil & Gas Production tax shared revenues \$153,083 in excess of budgeted amount.

WHEREAS, as a result, it is necessary to amend the original budget appropriations for the current year;

NOW THEREFORE, BE IT RESOLVED that the Glacier County Board of Commissioners hereby amend the original FY19-20 budget by increasing appropriations in the amount of \$74,000, and directs the County Clerk & Recorder to allocate the increase to the following fund, function, and object code: 1000 – 521000 – 820.

BE IT FURTHER RESOLVED, that the above appropriation shall become effective on June 30, 2020.

ADOPTED this 24th day of December, 2020.

ATTEST:

GLACIER COUNTY BOARD OF COMMISSIONERS:

/s/ Mandi Bird Kennerly, Clerk & Recorder

/s/ Michael J. DesRosier, Chair

/s/ Tom McKay, Vice Chair

/s/ John B. Overcast, Member

**GLACIER COUNTY RESOLUTION
FY 2019-2020 APPROVE BUDGET AMENDMENT – 2230 GC EMS
RESOLUTION NO. 2020-29**

A RESOLUTION APPROPRIATING SUMS OF MONEY TO DEFRAY EXPENDITURES IN EXCESS OF AMOUNTS BUDGETED FOR THE FISCAL YEAR BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020, AND REVISING EXPENDITURE APPROPRIATIONS.

WHEREAS, the County Board of Commissioners is authorized by Section 7-6-4006, M.C.A. to amend its annual budget and to make transfers and supplemental appropriations of budget funds; and

WHEREAS, the County provided notice of a public hearing concerning this Resolution in accordance with Section 7-6-4021, M.C.A., by publishing in a newspaper of general circulation in accordance with 7-1-2121, M.C.A., and held such public hearing as required by state statute; and

WHEREAS, the County desires to amend its FY19-20 budget and approves an increase to budgeted appropriations to the Ambulance Fund #2230 in the amount of \$69,000 as set forth in this Resolution in order to fund a needed unanticipated expenditure to provide ambulance services as follows: 2230 - 420731 – 100 – GCEMS Personal Services Expenditures @ \$44,000, and 2230 - 420731 – 240 – GCEMS Facility Maintenance and Supplies @ \$25,000

WHEREAS, revenue to finance the unanticipated expenditures will be funded through a short-term loan from General Fund of \$28,151. Remaining \$40,849 came from charges for services revenue in fund.

WHEREAS, as a result, it is necessary to amend the original budget appropriations for the current year;

NOW THEREFORE, BE IT RESOLVED that the Glacier County Board of Commissioners hereby amend the original FY19-20 budget by increasing appropriations in the amount of \$69,000, and directs the County Clerk & Recorder to allocate the increase to the following fund, function, and object code: 2230-420731-100 and 2230-420731-240.

BE IT FURTHER RESOLVED, that the above appropriation shall become effective on June 30, 2020.

ADOPTED this 24th day of December, 2020.

ATTEST:

GLACIER COUNTY BOARD OF COMMISSIONERS:

/s/ Mandi Bird Kennerly, Clerk & Recorder

/s/ Michael J. DesRosier, Chair

/s/ Tom McKay, Vice Chair

/s/ John B. Overcast, Member

**GLACIER COUNTY RESOLUTION
FY 2019-2020 APPROVE BUDGET AMENDMENT – 2550 MULTI-COUNTY LANDFILL
RESOLUTION NO. 2020-30**

A RESOLUTION APPROPRIATING SUMS OF MONEY TO DEFRAY EXPENDITURES IN EXCESS OF AMOUNTS BUDGETED FOR THE FISCAL YEAR BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020, AND REVISING EXPENDITURE APPROPRIATIONS.

WHEREAS, the County Board of Commissioners is authorized by Section 7-6-4006, M.C.A. to amend its annual budget and to make transfers and supplemental appropriations of budget funds; and

WHEREAS, the County provided notice of a public hearing concerning this Resolution in accordance with Section 7-6-4021, M.C.A., by publishing in a newspaper of general circulation in accordance with 7-1-2121, M.C.A., and held such public hearing as required by state statute; and

WHEREAS, the County desires to amend its FY19-20 budget and approves an increase to budgeted appropriations to the Multi-County Landfill Fund #2550 in the amount of \$11,210 as set forth in this Resolution in order to fund a needed unanticipated expenditure to provide solid waste services as follows: 2550 – 430800 - 300 – Fee basis purchase services @ \$ 11,210.

WHEREAS, revenue to finance the unanticipated expenditure will be from received property tax revenue of \$16,070 in excess of budgeted amount.

WHEREAS, as a result, it is necessary to amend the original budget appropriations for the current year;

NOW THEREFORE, BE IT RESOLVED that the Glacier County Board of Commissioners hereby amend the original FY19-20 budget by increasing appropriations in the amount of

\$69,000, and directs the County Clerk & Recorder to allocate the increase to the following fund, function, and object code: 2550 – 430800 - 300.

BE IT FURTHER RESOLVED, that the above appropriation shall become effective on June 30, 2020.

ADOPTED this 24th day of December, 2020.

ATTEST:

GLACIER COUNTY BOARD OF COMMISSIONERS:

/s/ Mandi Bird Kennerly, Clerk & Recorder

/s/ Michael J. DesRosier, Chair

/s/ Tom McKay, Vice Chair

/s/ John B. Overcast, Member

**GLACIER COUNTY RESOLUTION
FY 2019-2020 APPROVE BUDGET AMENDMENT – 2897 ACCELERATED TAX
RESOLUTION NO. 2020-31**

A RESOLUTION APPROPRIATING SUMS OF MONEY TO DEFRAY EXPENDITURES IN EXCESS OF AMOUNTS BUDGETED FOR THE FISCAL YEAR BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020, AND REVISING EXPENDITURE APPROPRIATIONS.

WHEREAS, the County Board of Commissioners is authorized by Section 7-6-4006, M.C.A. to amend its annual budget and to make transfers and supplemental appropriations of budget funds; and

WHEREAS, the County provided notice of a public hearing concerning this Resolution in accordance with Section 7-6-4021, M.C.A., by publishing in a newspaper of general circulation in accordance with 7-1-2121, M.C.A., and held such public hearing as required by state statute; and

WHEREAS, the County desires to amend its FY19-20 budget and approves an increase to budgeted appropriations to the Accelerated Tax Fund #2897 in the amount of \$542.00 as set forth in this Resolution in order to fund a needed unanticipated expenditure to provide community services as follows: 2897 - 420350 – 100 – Community Services Coordinator Personal Services @ \$542.

WHEREAS, revenue to finance the unanticipated expenditure will be through a transfer in of cash from the General Fund in the amount of \$542.00 to pay for expenditures incurred.

WHEREAS, as a result, it is necessary to amend the original budget appropriations for the current year;

NOW THEREFORE, BE IT RESOLVED that the Glacier County Board of Commissioners hereby amend the original FY19-20 budget by increasing appropriations in the amount of

\$69,000, and directs the County Clerk & Recorder to allocate the increase to the following fund, function, and object code: 2897 – 420350 - 100.

BE IT FURTHER RESOLVED, that the above appropriation shall become effective on June 30, 2020.

ADOPTED this 24th day of December, 2020.

ATTEST:

GLACIER COUNTY BOARD OF COMMISSIONERS:

/s/ Mandi Bird Kennerly, Clerk & Recorder

/s/ Michael J. DesRosier, Chair

/s/ Tom McKay, Vice Chair

/s/ John B. Overcast, Member

**GLACIER COUNTY RESOLUTION
FY 2019-2020 APPROVE BUDGET AMENDMENT – 2900 P.I.L.T FUND
RESOLUTION NO. 2020-32**

A RESOLUTION APPROPRIATING SUMS OF MONEY TO DEFRAY EXPENDITURES IN EXCESS OF AMOUNTS BUDGETED FOR THE FISCAL YEAR BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020, AND REVISING EXPENDITURE APPROPRIATIONS.

WHEREAS, the County Board of Commissioners is authorized by Section 7-6-4006, M.C.A. to amend its annual budget and to make transfers and supplemental appropriations of budget funds; and

WHEREAS, the County provided notice of a public hearing concerning this Resolution in accordance with Section 7-6-4021, M.C.A., by publishing in a newspaper of general circulation in accordance with 7-1-2121, M.C.A., and held such public hearing as required by state statute; and

WHEREAS, the County desires to amend its FY19-20 budget and approves an increase to budgeted appropriations to the PILT Fund #2900 in the amount of \$60,010.00 as set forth in this Resolution in order to fund a needed unanticipated expenditure to provide personal services, safety officer stipend, compensated absences for employee payouts and postage:
2900 - 4112240 – 100 – Improvements Personal Services @ \$56,660.00 and
2900 - 5100340 – 310 Postage Purchased Services @ 3,350.00.

WHEREAS, revenue to finance the unanticipated expenditure will be realized by received PILT revenues of \$47,194 in excess of budgeted amount.

WHEREAS, as a result, it is necessary to amend the original budget appropriations for the current year;

NOW THEREFORE, BE IT RESOLVED that the Glacier County Board of Commissioners hereby amend the original FY19-20 budget by increasing appropriations in the amount of

\$47,194.00, and directs the County Clerk & Recorder to allocate the increase to the following fund, function, and object code: 2900 – 4112240 – 100 and 2900 – 510340 - 310.

BE IT FURTHER RESOLVED, that the above appropriation shall become effective on June 30, 2020.

ADOPTED this 24th day of December, 2020.

ATTEST:

GLACIER COUNTY BOARD OF COMMISSIONERS:

/s/ Mandi Bird Kennerly, Clerk & Recorder

/s/ Michael J. DesRosier, Chair

/s/ Tom McKay, Vice Chair

/s/ John B. Overcast, Member

**GLACIER COUNTY RESOLUTION
FY 2019-2020 APPROVE BUDGET AMENDMENT – 2944 CDBG BCC GRANT
RESOLUTION NO. 2020-33**

A RESOLUTION APPROPRIATING SUMS OF MONEY TO DEFRAY EXPENDITURES IN EXCESS OF AMOUNTS BUDGETED FOR THE FISCAL YEAR BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020, AND REVISING EXPENDITURE APPROPRIATIONS.

WHEREAS, the County Board of Commissioners is authorized by Section 7-6-4006, M.C.A. to amend its annual budget and to make transfers and supplemental appropriations of budget funds; and

WHEREAS, the County provided notice of a public hearing concerning this Resolution in accordance with Section 7-6-4021, M.C.A., by publishing in a newspaper of general circulation in accordance with 7-1-2121, M.C.A., and held such public hearing as required by state statute; and

WHEREAS, the County desires to amend its FY19-20 budget and approves an increase to budgeted appropriations to the CDBG BCC Grant Fund #2944 in the amount of \$45,883 as set forth in this Resolution in order to fund needed unbudgeted contract payments to Sweetgrass Development, Inc and the Blackfeet Community College. 2944 – 470330 – 397 Economic Development Contract Payments @ \$ 45,883.

WHEREAS, revenue to finance the unanticipated expenditure will be realized with received \$50,000 in unbudgeted CDBG Grant Revenue.

WHEREAS, as a result, it is necessary to amend the original budget appropriations for the current year;

NOW THEREFORE, BE IT RESOLVED that the Glacier County Board of Commissioners hereby amend the original FY19-20 budget by increasing appropriations in the amount of \$45,883.00, and directs the County Clerk & Recorder to allocate the increase to the following fund, function, and object code: 2944 – 470330 – 397.

BE IT FURTHER RESOLVED, that the above appropriation shall become effective on June 30, 2020.

ADOPTED this 24th day of December, 2020.

ATTEST:

GLACIER COUNTY BOARD OF COMMISSIONERS:

/s/ Mandi Bird Kennerly, Clerk & Recorder

/s/ Michael J. DesRosier, Chair

/s/ Tom McKay, Vice Chair

/s/ John B. Overcast, Member

**GLACIER COUNTY RESOLUTION
FY 2019-2020 APPROVE BUDGET AMENDMENT – 2971 WIC
RESOLUTION NO. 2020-34**

A RESOLUTION APPROPRIATING SUMS OF MONEY TO DEFRAY EXPENDITURES IN EXCESS OF AMOUNTS BUDGETED FOR THE FISCAL YEAR BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020, AND REVISING EXPENDITURE APPROPRIATIONS.

WHEREAS, the County Board of Commissioners is authorized by Section 7-6-4006, M.C.A. to amend its annual budget and to make transfers and supplemental appropriations of budget funds; and

WHEREAS, the County provided notice of a public hearing concerning this Resolution in accordance with Section 7-6-4021, M.C.A., by publishing in a newspaper of general circulation in accordance with 7-1-2121, M.C.A., and held such public hearing as required by state statute; and

WHEREAS, the County desires to amend its FY19-20 budget and approves an increase to budgeted appropriations to the WIC Fund #2971 in the amount of \$5,673.00 as set forth in this Resolution in order to fund increase in personal services expenditures due to payout of compensated absences balance associated with retirement of employee. 2971 – 450137 – 154 Program Manager Personal Services @ \$5,673.00.

WHEREAS, revenue to finance the unanticipated expenditure will be realized with received WIC federal revenues of \$2,484.00 in excess of budgeted amount. Remainder of \$3,189.00 came from fund's cash reserve.

WHEREAS, as a result, it is necessary to amend the original budget appropriations for the current year;

NOW THEREFORE, BE IT RESOLVED that the Glacier County Board of Commissioners hereby amend the original FY19-20 budget by increasing appropriations in the amount of \$45,883.00, and directs the County Clerk & Recorder to allocate the increase to the following fund, function, and object code: 2971 – 450137 – 154.

BE IT FURTHER RESOLVED, that the above appropriation shall become effective on June 30, 2020.

ADOPTED this 24th day of December, 2020.

ATTEST:

GLACIER COUNTY BOARD OF COMMISSIONERS:

/s/ Mandi Bird Kennerly, Clerk & Recorder

/s/ Michael J. DesRosier, Chair

/s/ Tom McKay, Vice Chair

/s/ John B. Overcast, Member

**GLACIER COUNTY RESOLUTION
FY 2019-2020 APPROVE BUDGET AMENDMENT – 3050 GO BOND DEBT SERVICE
RESOLUTION NO. 2020-35**

A RESOLUTION APPROPRIATING SUMS OF MONEY TO DEFRAY EXPENDITURES IN EXCESS OF AMOUNTS BUDGETED FOR THE FISCAL YEAR BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020, AND REVISING EXPENDITURE APPROPRIATIONS.

WHEREAS, the County Board of Commissioners is authorized by Section 7-6-4006, M.C.A. to amend its annual budget and to make transfers and supplemental appropriations of budget funds; and

WHEREAS, the County provided notice of a public hearing concerning this Resolution in accordance with Section 7-6-4021, M.C.A., by publishing in a newspaper of general circulation in accordance with 7-1-2121, M.C.A., and held such public hearing as required by state statute; and

WHEREAS, the County desires to amend its FY19-20 budget and approves an increase to budgeted appropriations to the GO Bond Service Fund #3050 in the amount of \$343.00 as set forth in this Resolution in order to fund unbudgeted bond debt service paying agent fee expenditures. 3050 – 490100 630 – GO Bond Paying Agent Fees

WHEREAS, revenue to finance the unanticipated expenditure will be realized by receiving a transfer in of cash from the general fund to pay for the fees.

WHEREAS, as a result, it is necessary to amend the original budget appropriations for the current year;

NOW THEREFORE, BE IT RESOLVED that the Glacier County Board of Commissioners hereby amend the original FY19-20 budget by increasing appropriations in the amount of \$343.00, and directs the County Clerk & Recorder to allocate the increase to the following fund, function, and object code: 3050 – 490100 – 630.

BE IT FURTHER RESOLVED, that the above appropriation shall become effective on June 30, 2020.

ADOPTED this 24th day of December, 2020.

ATTEST:

GLACIER COUNTY BOARD OF COMMISSIONERS:

/s/ Mandi Bird Kennerly, Clerk & Recorder

/s/ Michael J. DesRosier, Chair

/s/ Tom McKay, Vice Chair

/s/ John B. Overcast, Member

Commissioner John B. Overcast motions to approve Budget Amendment Resolutions: 2020-28 (1000 – General Fund); 2020-29 (2230 – GC EMS); 2020-30 (2550 – Multi-County Landfill); 2020-31 (2897 – Accelerated Tax); 2020-32 (2900 – P.I.L.T); 2020-33 (2944 CDBG BCC Grant); 2020-34 (2971 – WIC); 2020-35 (3050 GO Bond Debt Service); Commissioner Tom McKay seconds the motion; motion carried.

G. Discussion/Approval: Present transition from Blackmountain Software to Tyler Technologies Software – Don Wilson, Glacier County Treasurer (tabled from 12-21-2020)

Treasurer Don Wilson presents the transition from Black Mountain Software to Tyler Technologies Software. He states that Black Mountain has so many nuances to using its software that it causes a lot of problems, especially if you are not familiar with those nuances. He continues to say that the standard response from their support is to direct you to the help section. Treasurer Wilson states certain reports and extracting specific pieces of information that would be useful, such as who paid a delinquent water bill, are also nonexistent in Black Mountain. There was an additional discussion about the security of Black Mountain being located on a cloud server rather than being located on a Glacier County owned server which is where Tyler Technologies Software would be hosted if the switch was made. He also states that doing tax bills would be a lot simpler in Tyler Technologies.

Commissioner Overcast questions whether he has a cost analysis to present and asks why this is being presented now as Black Mountain Software is paid through June of 2021.

Treasurer Wilson states he does have a dollar amount but does not have it with him. He states that with Black Mountain, we are paying for the software and the support. Tyler Technologies on the other hand has a finance program that has 0% interest and would be cheaper than Black Mountain.

Mary Jo Bremner, Commissioner Elect, questions if the data will be transferable from Black Mountain Software to Tyler Technologies. She also questions how many training hours have been spent in Black Mountain with the current staff and how many would be needed for Tyler Technologies.

Treasurer Wilson continues to say that he asked Tyler Technologies about data loss and how transferable the process would be. He states that Tyler Technologies said that all the transitions they do have been from Black Mountain Software and there is no data loss. Tyler Technologies runs parallel with Black Mountain for a period of time during the transition, so

that every transaction matches. He states that he has had no training hours with Black Mountain and that he doesn't believe there is any training available.

Commissioner Overcast states that he emailed all the thirty-two counties within the state that use Black Mountain. Out of the thirteen responses that he got, not one gave Black Mountain a negative review. There was mention of operator error at the county level when the negative concerns about Black Mountain were mentioned. He also asked counties who switched to Tyler Technologies from Black Mountain on their input as well and received good remarks for their software. Powder River County switched from Tyler Technologies to Black Mountain because their city and school district were both on Black Mountain, they prefer the support from Black Mountain compared to Tyler Technologies.

Treasurer Wilson asks for the commissioners to approve for him to look into Tyler Technologies Software, the payment for which would be pending until a source of funding could be found and further approval of the purchase would come at a later date. He further states that it will not cost Glacier County more than what is currently being paid for Black Mountain Software.

Commissioner McKay motions to allow Treasurer Don Wilson to research Tyler Technologies Software and look into the costs associated with it; Commissioner Overcast seconds the motion; motion carried.

H. Discussion/Approval: Revised Tax Bills – Don Wilson, Glacier County Treasurer

Treasurer Don Wilson presents a solution to revise the tax bills that were sent out with incorrect bill amounts due to the century in Black Mountain Software being entered in as the 20th century, rather than the 21st century. This caused the general fund to be shorted two mills, the Glacier County Ambulance fund to be assessed mills when it shouldn't have been, and the Glacier County Transit and Airport Authority mills to be skipped.

Another issue was the City of Cut Bank being shorted 63.14 mills. The number of mills entered was 217.5 mills. The correct amount that needed to be used was 281.11 mills. The City of Cut Bank's mill rate is also different from Glacier County's mill rate. There was additional discussion about the part maintenance district and how it was not apart of this budget, however it affected a calculation that had to do with the entered amount for the city mills.

Glacier County will be short 3.55 mills in total. In order to fix this, Treasurer Wilson states that he will readjust the mill amounts to where they should be and then send a new bill for the balance.

One issue with this is that Black Mountain Software will not allow the difference between the new bills and the original bills to be billed out separately. The new tax bills will need to include the original billed amounts in their totals. A problem that was discussed between Treasurer Wilson and the commissioners was the fact that many people discard their tax bills after they pay them. To fix this issue and resolve any confusion, Treasurer Wilson states that he will send a letter explaining what happened and why Glacier County tax payers are

receiving a new bill displaying a slightly higher amount. He will also include a watermarked “Original” tax bill representing the original bill that the taxpayers would have received for their taxes that were due at the end of November in 2020. He will then send both the explanation and the original bill with the new bill watermarked “Revised”. All three documents will help Glacier County tax payers determine the remainder of what they owe.

Treasurer Wilson states that roughly four million dollars in taxes have been collected so far and due to protested taxes, will only be able to distribute roughly three million dollars. He is uncertain of the dollar amount for the increase to the original tax bills.

Another issue that was discussed had to do with the due dates causing penalty and interest to accrue. The first half of the taxes were due by November 30, 2020. On December 1, 2020 a late penalty is issued automatically through Black Mountain and interest begins to accrue on the past due balance. This creates a problem since all Glacier County tax payers were underbilled. In order to resolve this issue, Treasurer Wilson suggested setting the due date for the revised bills to 30 days from the date they are printed and sent to the taxpayers, which would extend the due date to February 16, 2021 without penalty and interest.

Treasurer Wilson asks for commissioner approval to put the deadline 30 days from the date the bills get printed and sent out. He explains that it will short Glacier County because of the delinquent bills that were not paid in full on the original November 30, 2020 due date. However, this will prevent tax payers who paid their bill in full and on time from being penalized.

Commissioner McKay motions to allow Treasurer Don Wilson to reprint the November 30, 2020 tax bills and extend the due date to 30 days from the date they are printed; Commissioner Overcast seconds the motion; motion carried.

I. Discussion/Approval: Purchase Browning Satellite Office with CTCL Grant (Elections Grant) – Tom McKay, Glacier County Commissioner

Commissioner DesRosier states that a large elections grant has been received and some of it has been used for a steel storage container and equipment as well as other small expenses that have come up for elections. He states that there is still a large balance left over and one of the ideas that Commissioner McKay came up with was to use the remaining money to purchase a satellite office building in Browning for elections.

Commissioner McKay states that he went out and started making inquiries on properties and would like to go ahead and approve the expenditure.

Chancy Kittson, Glacier County C.F.O., states that the amount that is remaining in the grant needs to be verified. He has already sent a request to the granting agency to see if the purchase of a satellite office building would be an eligible cost and they confirmed it is.

Commissioner DesRosier comments that from what he has seen there has been less than \$60,000.00 in bills. He states there should still be a couple hundred thousand dollars left.

There was further discussion on the ethics of spending the rest of the election grant money rather than sending it back. Commissioner Elect Mary Jo Bremner stated that with grants the expectation is to spend the money that is being given and it is encouraged to utilize the full amount of the funds if possible.

An additional special meeting was created on Tuesday, December 29, 2020 for the purpose of finalizing the purchase of a satellite office building using the C.T.C.L. Elections Grant.

J. Cash Report – Commissioner John B. Overcast

*There was no discussion held on cash reports at this meeting after lengthy discussions were had on the other agenda items.

OTHER BUSINESS:

K. Public Comment

Elaine Mitchell, Public, comments that if a change in Glacier County’s software was to happen, it would need to happen at the beginning of a fiscal year. At this point, it isn’t obvious to the taxpayers within Glacier County, especially since the Treasurer’s office has been dysfunctional for a long period of time. She recommends the commissioners put together a committee to review and research the problems with Black Mountain Software before any kind of software change is made.

**L. Next Meeting – Tuesday, January 5, 2021 – Cut Bank
Commissioner McKay motions to adjourn the meeting; Commissioner Overcast
seconds the motion; meeting adjourned @ 11:19 a.m.**

GLACIER COUNTY
BOARD OF COMMISSIONERS

Michael J. DesRosier, Chair

ATTEST:

Mandi Bird Kennerly, Clerk & Recorder