

(155-11/12)

**LA CROSSE COUNTY BOARD OF SUPERVISORS PLANNING MEETING
PROCEEDINGS; MONDAY, NOVEMBER 07, 2011**

The La Crosse County Board of Supervisors Planning Meeting was held on Monday, November 07, 2011 in the Administrative Center, Room B410. The County Clerk, Ginny Dankmeyer, took attendance. 30 supervisors were present when Chair Tara Johnson called the meeting to order at 6:00 P.M. and those otherwise present, excused or absent are noted in the roll call detail:

District Name	Attendance
1 Richmond, Andrea	Present
2 Geary, Ralph	Present
3 Feehan, Bill	Present
4 Johnson, Jai	Present
5 Johnson, Karin	Present
6 Billings, Jill	Excused
7 Plesha, Roger	Present
8 Freedland, Maureen	Present
9 Hampson, Sharon	Present at 06:08 PM, Excused at 06:54 PM
10 Wood, Margaret	Present
11 Kader, Audrey	Present
12 Flood, Bridget	Present
13 Brockmiller, Bill	Present
14 Medinger, John	Present
15 Mach, Beverly	Present
16 Sebranek, Gerald	Excused
17 Meyer, Donald	Present
18 Johnson, Tara	Present
19 Keil, Robert	Present
20 Bina, Donald	Present
21 Manthei, Dennis	Excused
22 Ebert, Ray	Present
23 Gamroth, Tammy	Present
24 Pfaff, Leon	Present, Excused at 07:02 PM
25 Schroeder, Jeffrey	Present
26 Burke, Vicki	Present, Excused at 07:15 PM
27 Pedretti, Marilyn	Present
28 Doyle, Steve	Present
29 Kruse, Monica	Present
30 Spiker, Charles	Present
31 Ferries, Dan	Present
32 Benrud, Arlene	Present
33 Berns, Jim	Absent
34 Wehrs, Tina	Present
35 Bilskemper, Joe	Present

PLEDGE OF ALLEGIANCE

COMMUNICATIONS AND ANNOUNCEMENTS:

County Board Chair Report - Tara Johnson

- Downsizing Work Group Update – Supervisor Hampson talked with David Callender from the Wisconsin County Association (WCA), and WCA cannot help the Board since they do not have the resources. However, he did refer me to a memo written by Andy Phillips about statutory committees required by state. Also, our County Clerk Ginny Dankmeyer is checking with other counties on their committees' structure. We will be zeroing in on the counties that downsized and will be meeting before Thanksgiving regarding the findings. Chair Johnson stated that if you have not been notified that you are assigned to this committee, please contact the Chair's office to be placed on it.
- Supervisor Conference Reports
 - Supervisor Pedretti congratulated Mary Meehan-Strub who won the Chancellor's Award of Excellence from the UW Colleges and the UW Extension for Wisconsin families and communities.
- Supervisor Burke attended an event at the County where Sheriff Deputy Daniel Baudek was honored with the Congressional Badge of Bravery along with Officer Page.

Administrator Report - Steve O'Malley

Proclamation November 2011 – Veterans Month

WHEREAS, the Veterans Service Office assists and supports La Crosse County veterans and their family members in recognition of the sacrifices and service of veterans to La Crosse County, the state of Wisconsin, and the United States; and, **WHEREAS**, respect for veterans' achievements and sacrifices on behalf of the nation and the world is ensured; and, **WHEREAS**, leadership and advocacy for La Crosse County veterans is demonstrated; and, **WHEREAS**, commitment to service excellence while assisting veterans with their applications for state and federal veterans' programs is of the highest level. **NOW THEREFORE BE IT RESOLVED**, that the La Crosse County Board does hereby proclaim the month of November 2011 as La Crosse County Veterans Month and urges all residents to join in recognizing the valuable contribution military veterans have made to La Crosse County.

Motion by J. Schroeder/B. Brockmiller to approve passed on a unanimous voice vote with 31 ayes, 1 absent - J. Berns, 3 excused - J. Billings, D. Manthei and G. Sebranek.

- Veterans Service Officer Jim Gausmann spoke about some events coming up this week in honor of Veteran's Day. The main event will be Friday, November 11th at 10:00 a.m., a non-denominational service at Our Savior's Lutheran Church. Then, the assembly will proceed to the American Legion Post 52 for a brief outdoor ceremony, followed by chili be served. Numerous veterans go to schools and talk about the importance of Veteran's and Flag Day and are requested by teachers more and more. On Thursday, November 10th, there will be a ceremony at Western Technical College. On Veteran's Day, there are some discounts in the area for the veterans. Service members on the Board were asked to stand and be recognized. Supervisor Ebert, Supervisor Brockmiller, Supervisor Schroeder, Supervisor Bina, Supervisor Meyer, Supervisor Keil, Supervisor Spiker, and Supervisor Sebranek are veterans on the Board who were recognized. There will be a breakfast on Friday, November 11th, at 8:30 a.m. at the UWL Veteran's Hall of Honor at the stadium to help raise funds for the Freedom Honor Flights. They have had 5 so far. Please call 784-1015 to RSVP for the breakfast. It is free and open to all veterans and spouses.

(157-11/12)

- At the next County Board Planning meeting on December 5th, the issues will be on Zoning. Resource Agent Karl Green will be doing a comprehensive presentation on frac sand mining. Highway Commissioner Ron Chamberlain will be presenting the challenges and issues on the impact of County Roads. Zoning, Planning, and Land Information Director Jeff Bluske will talk about the zoning decisions. If you are interested in attending the upcoming WCA Mining Seminar on November 14th in Stevens Point, please contact Margaret in County Board Chair's office and try to ride together. The seminar is on frac sand mining and other mining issues. Representative Steve Doyle will be conducting an informational meeting on Wednesday, November 16th, from 6:30 p.m. to 8:00 p.m. at the West Salem Library. It is a community listening session to hear concerns on what is going on locally. Supervisor Bina informed the Board of the meeting to be held on November 17th sponsored by the Wisconsin Town's Association and Wisconsin's Farming Union in Eau Claire. Also, at the County Board Planning Meeting, the PRD Committee wants to bring everyone up-to-date on the sign ordinance as well as the zoning ordinance. They have been working hard on this.
- Presentation by Finance Department on new standards for the reporting of fund balances by the Governmental Accounting Standards Board (GASB) required before the end of fiscal year 2011
 - Finance Director Gary Ingvalson informed the Board that the Government Accounting Standards Board (GASB), established in 1984, is requiring governments to make some changes for reporting of fund balances. The reason for the changes was included in the agenda. The revised ordinance will be going to the Executive Committee and then to the full County Board in November for first reading and again in December for second reading. This is a work in progress and led by Deputy Finance Director Sharon Davidson. Several staff members of the Finance Department will be attending a training session at the Wisconsin Government Finance Officers Association (GFOA) in December and hearing from a guru of the GFOA on these changes. Also, the Finance Department is discussing with auditors on guidance and direction and understanding these changes.
 - Presentation by Sharon Davidson, Deputy Finance Director
 - On page 42 of the CAFR report is what will be changing. The Governmental Accounting Standards Board (GASB) is an independent organization that establishes and improves standards of accounting and financial reporting for the U.S., state, and local governments. The GASB is recognized by governments, the accounting industry, and the capital markets as the official source of generally accepted accounting principles (GAAP) for state and local governments. The GASB Statement 54 establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. It becomes effective for no later than the first fiscal year beginning after June 15, 2010. This means it would be for La Crosse County 2011 fiscal year. The fund balance currently is reported with two categories to allocate fund balance: reserved and unreserved. The unreserved fund has designated and undesignated funds. The reserved fund balance is not available to appropriation. It is a portion of net resources that cannot ever be spent because of their form (prepayments). Also, a portion of net resources that cannot yet be spent (long-term receivables), and a portion of net resources that cannot be spent for any and all fund-related purposes because of external limitations (endowments). Unreserved fund balance is available for appropriation. The designated unreserved fund balance is available for appropriation, with

limitation on use imposed by government itself. It is a portion of net resources subject to limitations imposed by governing body (carryforwards approved by the Executive Committee). Another is a portion of net resources set aside by management in connection with its tentative plans (planned use of fund balance per budget). Undesignated unreserved fund balance is available for appropriation, with no external or internal limitations). GASB 54 fund balance classifications are nonspendable, restricted, committed, assigned, and unassigned. Nonspendable fund balance includes amounts that are not in a spendable form. Examples would be uncollected property taxes, prepayments and advances for other funds. Restricted fund balance includes amounts that can be spent only for specific purposes stipulated by external resource providers, constitutionally, or through enabling legislation. Effectively, restrictions may be changed or lifted only with the consent of resource providers. Some examples of restricted funds are excess sales tax collections, unspent bond proceeds and State or Federal grants. Committed fund balance includes amounts that can only be used only for specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may only be changed or lifted by the government taking the same formal action that imposed the constraint. Examples are interest stabilization, economic support reserves for Human Services, and Lake Neshonoc improvements. Assigned fund balance includes amounts intended to be used by the government for specific purposes; intent can be expressed by the governing body; or by an official body to which the governing body delegates the authority. Examples are open purchase orders, carryforwards, and special revenue funds remaining fund balance. Unassigned fund balance is the residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. Positive unassigned amounts will be reported only in the General Fund. An example is remainder of General Fund balance. It is what is left and can only be in the general fund. GASB 54 special revenue funds are used to account for and report the proceeds of specific revenue sources (other than property taxes) that are restricted or committed to expenditure for specified purposes other than debt services or capital projects. This only affects the Library Fund. For 2011, the library fund will be combined within the General Fund for reporting purposes but will still be maintained as a separate fund for budget. La Crosse County has to do determine if fund type as reported in the past is correct according to the new definitions of GASB 54. The Board needs to enact a Fund Balance Policy that is compliant with GASB 54 and allows correct classification of fund balance components (ordinance change). Finance Director Gary Ingvalson and Deputy Finance Director Sharon Davidson responded to questions from the Board.

- 2012 Budget Review and Update
 - The Administrator's recommendation for the total gross budget is \$134.117 million, an increase of .33%. After two consecutive years of 0% operating levy, a 0% change in operating, library, and debt levies is being recommended. The tax rate has risen due to the equalized value going from \$3.84 to \$3.87. There is a slight decrease in the percent of equalized value for the City of La Crosse and the City of Onalaska and an increase for the Town of Holland and Village of Holmen, and the rest is no change. We should see very little impact for the County portion of the tax bill. The County

(159-11/12)

bypassed the option under the new law to raise the levy by the value of new construction. The Wisconsin Retirement System (WRS) cost shift is insufficient to meet all the budget challenges. The average for 2011 per capita is \$344 and the median is \$397 per capita for all 72 counties in Wisconsin, which is 34% and 54% higher than La Crosse County. General Fund Undesignated (unassigned) has grown from 41% to 44%. Human Services Undesignated decreased by 1%, and Health is stable. Highway is up by 8%, and Aging is nearly 35% with the Estate. Our total fund balance usage for operations is down by \$1,115,371 since 2010 and \$448,190 since 2011. The total fund balance usage for infrastructure and debt is up to \$4,551,343. We are accelerating and using funds restricted for our debt repayment. The debt levy rate will stay at \$0.52. At year end for 2010 the total debt for all purposes was \$78.7 million. Using the administrator's budget, the total debt will go down to \$61.5 million at year end 2012. The total government debt will go from \$52.96 million in 2010 to \$38.80 million in 2012. The LEC (Law Enforcement Center) Debt will drop from \$41.44 million in 2010 to \$29.46 million in 2012. At the end of 2012, we will approximately owe the amount of debt that was issued to build the new Law Enforcement Center. In the 2012 budget, it is being proposed to do one more short-term issue of highway debt, a five year note for \$2.1 million paid by the Highway Fund. The new Board will be making decisions on highway needs, Administrative Center remodeling or replacement, and Lakeview Facility needs for 2013 and beyond. One of the strategies has been to pay off debt as quickly as possible and to control the debt levy. Moody's Bond Rating Aa1 is what La Crosse is. Ozaukee County received a Moody Bond Rating Aaa, which is better than us; however, they have a higher equalized value at \$14 billion and La Crosse is at \$7.5 billion. With local credit ratings, La Crosse County was brought up to Aa1. Some key factors and rating comparison with other communities are population and demographics, property value information, tax capacity rates, income and local economy, outstanding debt amortization, financial statement information, and conservative budgeting and healthy reserves. For the 2012 fees and charges master list, 70% of the fees and charges are no change. There are approximately 700 fees and charges with projected total to be \$23,981,133. The increases are in areas that charge directly to the users of the services. The most significant increases were a 5% increase in facilities park fees and a 2% increase in the Health Department. The financial management policies about fees and charges established to keep property taxes at minimum, fairly allocates the full cost of services to the users, and evaluates full cost in order to reflect the true cost of programs and services. Largest share of user fees are for Solid Waste, Hillview and Lakeview. In general, there are not a lot of changes in user fees.

- o Direction on Budget issues by Supervisors
 - Aging and Long Term Care Committee may be asking for a small amount of funding to help Gifted Hands get through the year due to the fact that Title IV is being cut.
 - Supervisor Schroeder asked that the Executive Committee look at adding dollars to capital improvements for the Administrative Building.
 - Supervisor Ebert would like to reduce the fee of septic service pumping from \$13, and reduce the percentage the County pays for supervisor's health insurance.
 - The County Board Public Hearing on the budget and the County Board Annual Meeting will begin on Monday, November 14th at 6:00 p.m. and adjourn around 7:30 p.m. and resume on Tuesday at 8:30 a.m. instead of 9:00 a.m.

(160-11/12)

SUGGESTIONS FOR FUTURE AGENDA TOPICS

- Supervisor Geary thought the attendance will be large for the Frac Sand Mining presentation and suggested to get a larger room. A suitable location will be looked at.
- Supervisor Pedretti informed the Board that the Wisconsin Towns Unit meeting will be on November 17th and Resource Agent Karl Green will be presenting on frac sand mining.

ADJOURN

Motion by A. Richmond/R. Keil to adjourn at 7:28 p.m. passed on a unanimous voice vote with 28 ayes, 1 absent - J. Berns, 6 excused - J. Billings, V. Burke, S. Hampson, D. Manthei, L. Pfaff and G. Sebranek.

STATE OF WISCONSIN)

COUNTY OF LA CROSSE)

I, Ginny Dankmeyer, La Crosse County Clerk, in and for the County of La Crosse, Wisconsin, do hereby certify that the foregoing is a true and correct copy of the Journal of Proceedings of the La Crosse County Board of Supervisors at the La Crosse County Board of Supervisors Planning Meeting held Monday, November 07, 2011 and that it is the whole thereof. IN WITNESS THEREOF, I HAVE HEREUNTO SET MY HAND AND AFFIXED THE OFFICIAL SEAL THIS DAY 16 OF NOVEMBER 2011.