

SPECIAL SESSION OF THE MOWER COUNTY
BOARD OF COMMISSIONERS

December 27, 2011

The Mower County Board of Commissioners in and for the County of Mower, Minnesota, met in Special Session December 27, 2011 at 8:30 a.m. at the Government Center in Austin, Minnesota.

All members present, viz: Tim Gabrielson, Chair
 Mike Ankeny
 Raymond Tucker
 Jerry Reinartz
 Tony Bennett
 Craig Oscarson, County Coordinator

HUMAN SERVICES BOARD:

Overview of director's report.

Adoption presentation by Christina Lund and Sue Wagner.

Commissioner Ankeny moved and Commissioner Bennett seconded to approve Memorandum of Understanding for the Regional Contract Manager, effective January 1, 2012 to December 31, 2012. Motion carried.

Commissioner Tucker moved and Commissioner Bennett seconded to approve request for a general fund transfer in the amount of \$650,000.00. Motion carried.

Commissioner Reinartz moved and Commissioner Ankeny seconded to authorize the Chair and the Director to sign the following Purchase of Service Agreements:

- a. AMCAT – renew contract for Home & Community Based Waiver Services, effective July 1, 2011 to June 30, 2013.
- b. Mower County Seniors, Inc. – renew contract for Home & Community Based Waiver Services, effective July 1, 2011 to June 30, 2013.
- c. Rule 36 Ltd. Partnership of Duluth II (Austin Manor) – renew contract for Intensive Residential Treatment Services, effective January 1, 2012 to December 31, 2012.
- d. Wapiti Meadows Community Technologies & Services, Inc. – approve amendment to contract for MFIP & DWP Services, effective January 1, 2011 to December 31, 2011.

Motion carried.

Commissioner Ankeny moved and Commissioner Tucker seconded to approve the destruction of designated Agency files in accordance with DHS Rules and Regulations. All previously approved files have been destroyed. Motion carried.

Date: December 27, 2011

Res. #79-11

RESOLUTION

On motion of Commissioner Bennett, seconded by Commissioner Reinartz, the following Resolution was passed and adopted by the Mower County Board of Commissioners at a meeting held December 27, 2011 at the Government Center, Austin, Minnesota.

WHEREAS, the Director of Human Services for Mower County had advised that all Social Service case actions are in conformance with State, Federal and County laws, rules, regulations and policies,

BE IT RESOLVED, That all Social Service case openings, closings, placements, and licensing actions, as documented in the Mower County Human Services Office, on office listings for licensing action, case records, social service case plans, purchase of services abstract, payment authorizations, and payment records for the period December 1, 2011 through December 31, 2011 are hereby approved.

WHEREAS, the Director of Human Services for Mower County had advised that all Personnel Actions are in conformance with State and Federal law, Minnesota Merit System Rules, existing labor agreements, and Personnel Policies and Practices,

BE IT RESOLVED, That all Personnel Actions for the month of December 2011 for employees of the Department of Human Services as documented in the Department on proposed Personnel Action Listings, personnel abstracts, payroll reports, and Personnel Action Forms, are hereby approved.

WHEREAS the Director of Human Services for Mower County has been advised that all Social Service and Income Claims against Mower County submitted for payment in the month of December 2011 have been reviewed and are eligible for payment pursuant to all applicable rules, regulations, laws, and policies,

BE IT RESOLVED, That all bills, as listed on the listing of bills and claims against Social Services and Income Maintenance Funds and Warrant Registers, shall be approved as valid claims against the County of Mower and are hereby approved for payments.

Passed and approved this 27th day of December, 2011.

THE MOWER COUNTY BOARD OF COMMISSIONERS

By: _____
Chairperson

By: _____
Clerk/Coordinator

Date: December 27, 2011

Res. #80-11

RESOLUTION

On motion of Commissioner Tucker, seconded by Commissioner Bennett, the following Resolution was passed and adopted by the Mower County Board of Commissioners at a meeting held December 27, 2011 at the Government Center, Austin, Minnesota.

WHEREAS, the Director of Human Services for Mower County had advised that all Income Maintenance case actions are in conformance with State, Federal and County laws, rules, regulations and policies,

BE IT RESOLVED, That all Income Maintenance case actions or approval, denial, suspension, reinstatement, closing, increased and decreased maintenance and denial as documented on the Maxis State computer system for the period December 1, 2011 through December 31, 2011 are hereby approved.

BE IT FURTHER RESOLVED, That all assistance payments issued during the month of December 2011 are hereby approved.

BE IT FURTHER RESOLVED, That all bills and claims against the Income Maintenance Programs, as cited in the Abstract of Payment Records in the Mower County Human Services Department, are hereby approved for payment.

BE IT FURTHER RESOLVED, That all personnel actions for the month of December 2011 for employees of the Department of Human Services as documented in the Department Payroll Reports and Personnel Action Reports, are hereby approved.

BE IT RESOLVED, That all refunds received during the month of December 2011 as listed on the Report of Refunds and Cancellation, are hereby acknowledged as received.

Passed and approved this 27th day of December, 2011.

THE MOWER COUNTY BOARD OF COMMISSIONERS

By: _____
Chairperson

By: _____
Clerk/Coordinator

Motion made by Commissioner Ankeny, seconded by Commissioner Reinartz to adjourn the Humans Services Board meeting at 9:35 a.m. Motion carried.

COUNTY BOARD

The Special Session of the Board was reconvened at 9:39 a.m. for regular business items.

Jayne HagerDee, Regional Director—University of Minnesota Extension, introduced Steffanie Stundahl as the AmeriCorps Promise Fellow working in Mower County and she will be working with area schools for wind power education. In addition, Ms. HagerDee thanked the Board for its cooperation with working with her over years as she is retiring at the end of January.

Motion made by Commissioner Ankeny, seconded by Commissioner Reinartz to approve the minutes of November 22, 2011, December 8, 2011 and Truth in Taxation Hearing December 8, 2011. Motion carried.

Motion by Commissioner Bennett, seconded by Commissioner Reinartz to approve the following Commissioner warrants for payment:

AMOUNT	VENDOR NAME	AMOUNT	VENDOR NAME
425.00	A.C.S. INC.	1130.50	CITY ADAMS
3410.20	ADVANCED CORRECTIONAL HEALTHCA	4886.77	AMERICAN SOLUTIONS FOR BUSINES
44160.71	AMI IMAGING SYSTEMS INC	150.00	ARM OF MN
2100.00	ASSOCIATION OF MN COUNTIES	196.94	AUSTIN BUILDERS SUPPLY, INC
188.36	AUTO VALUE AUSTIN	2106.72	BERG'S NURSERY & KANDSCAPE LLC
185.49	CARE EXPRESS PRODUCTS INC	436.40	CATCO PARTS AND SERVICE
248.07	COMMUNITY UTILITY CO.	599.00	CRAGUN CORPORATION
10860.00	NORMAN CRAIG	680.67	DALCO
459.45	DE LAGE LANDEN FINANCIAL SERVI	5757.96	DELL MARKETING L P
1026.80	DEXTER LP, INC	1577.52	DANIEL DONNELLY LAW FIRM
143.15	DOUBLE K SPECIALTY, INC.	143.70	ECHO LANES INC.
1438.17	ETTERMAN ENTERPRISES	766.10	FARM & HOME PUBLISHERS
672.38	FEATHERLITE GRAPHICS INC	421.79	FOX ELECTRIC COMPANY, INC
447.89	FREEBORN COUNTY	570.90	G & K SERVICES
125.00	JULIE GORDON	393.99	GRAINGER
135.00	RUTH GUTIERREZ	2367.32	H & R CONSTRUCTION CO
1237.38	HANSEN HAULING & EXCAVATING	1808.15	HANSON TIRE OF AUSTIN INC
1098.68	HEMOCUE INC	3625.00	GARY HERTOGE PSYD LP
466.31	HIGH FOREST BOBCAT SERVICE LLC	828.35	AMANDA HOCKING
184.35	HOLIDAY FORD, LINC, MERC	142.56	EUGENE HOLST
325.00	HOVERSTEN, JOHNSON, BECKMANN & H	250.00	HYVEE
264.50	HYVEE ACCOUNTS RECEIVABLE	438.34	IKON OFFICE SOLUTIONS
596.80	INNOVATIVE OFFICE SOLUTIONS, LL	12486.00	JONES, HAUGH & SMITH, INC.
464.34	JSC INC	168.00	KAUS RADIO
815.16	KNUTSON CONSTRUCTION SERVICES	198.24	KOCH, INC.
106.82	KRIEGER PRINTING	1550.00	EVAN LARSON LAW OFFICE
105.75	LASER PRODUCT TECHNOLOGIES	202.24	LAWSON PRODUCTS, INC
449.57	LEXISNEXIS MATTHEW BENDER	2299.00	MANATRON INC
3000.00	MAYO CLINIC -ROCHESTER	1523.93	MAYO CLINIC HEALTH SYSTEM-AUST
1538.76	MAYO CLINIC ROCHESTER	188.89	MENARDS - ROCHESTER SOUTH
147.86	MINNESOTA COUNTIES COMPUTER CO	136.38	MISSISSIPPI WELDERS SUPPLY CO.
200.00	MN DEPT TRANSPORTATION	1344.75	NAPA AUTO PARTS
595.00	NORTHERN BANK NOTE COMPANY	644.32	PETROBLEND CORP.
1746.89	POWERPLAN	247.98	RADIO SHACK CORPORATION
16404.99	REGENTS OF THE UNIVERSITY OF M	6952.87	RJS SOFTWARE SYSTEMS
160.63	ROCHESTER PETROLEUM EQUIPMENT	1290.60	RS EDEN INC
1970.54	SCHILLING SUPPLY COMPANY	493.32	SCHOOL DISTRICT 499
452.18	SELLERS LOCK & KEY	1090.00	DAVID STROBEL M.D.
429.18	SUNDAL INSTANT PRINTING	141.78	DAVE THOMPSON
587.81	TIM'S REPAIR & TOWING	9464.41	TINY'S BODY SHOP
695.87	TOTAL GLASS-LOCK, INC	2107.41	TURNKEY CORRECTIONS
962.66	UNIFORMS UNLIMITED INC	150.00	UNIVERSITY OF MINNESOTA

64508.00 VANGUARD APPRAISALS INC	392.00 VONCO IV AUSTIN, LLC
3886.60 WEST PAYMENT CENTER	172.96 Y WASTE REMOVAL INC
150.00 YMCA	558.37 1-800-RADIATOR INC
40 PAYMENTS LESS THAN \$100	1,960.89
**** FINAL TOTAL.....	\$244,620.32 ****

Motion carried.

Date: December 27, 2011

Res. #81-11

RESOLUTION

On motion of Commissioner Tucker, seconded by Commissioner Ankeny, the following Resolution was passed and adopted by the Mower County Board of Commissioners at a meeting held December 27, 2011 at the Government Center, Austin, Minnesota.

WHEREAS, on July 23, 1996, the Mower County Board of Commissioners passed and adopted Ordinance #3-96, which authorizes and establishes the Mower County ISTS Loan Program, and

WHEREAS, on July 23, 1996, the Mower County Board of Commissioners by motion adopted the Individual Sewage Treatment Systems (ISTS) Loan Procedural Guide, and

WHEREAS, Mower County has received monies to fund the Mower County ISTS Loan Program, and

WHEREAS, affected property owners who sign the ISTS Loan and Assessment Agreement have agreed that their ten year loan repayment, plus interest, at the per annum rate of 3%, shall be added in equal annual installments to the real estate tax levied on the affected property, and

WHEREAS, said property owners have the right to pay off the remaining balance of the loan before November 15th of any year thereafter, and

WHEREAS, the County Auditor-Treasurer has submitted a list of affected properties, owners and amounts. Said list is identified as 2011/12 Sewer Assessment -- ISTS Loans.

NOW THEREFORE BE IT RESOLVED, there is now levied against the properties listed in the County Auditor-Treasurer's 2011/12 Sewer Assessment ISTS Loans list, an amount, plus interest, necessary to repay the monies loaned by Mower County for upgrade or repair of individual sewage treatment systems.

BE IF FURTHER RESOLVED, that the amount each tract and property shall be liable for and must pay is contained in the County Auditor-Treasurer's 2011/12 Sewer Assessment ISTS Loans list which is on file in the office of the Mower County Auditor-Treasurer and shall be levied over a ten year period, commencing with real estate taxes payable in the year 2011.

BE IT FURTHER RESOLVED, that the principal loan shall bear interest at the rate of 3% per annum, per signed loan and assessment agreements.

Passed and approved this 27th day of December, 2011.

THE MOWER COUNTY BOARD OF COMMISSIONERS

By: _____
Chairperson

By: _____
Clerk/Coordinator

Motion made by Commissioner Tucker, seconded by Commissioner Ankeny to approve the request of Gopher State One Call for digital map data at no cost. Motion carried.

Craig Oscarson shared with the Board a notice of termination letter pertaining to the Ag Inspector program. Effective March 31, 2012 the Soil & Water Conservation District will longer provide this service for Mower County.

Motion made by Commissioner Reinartz, seconded by Commissioner Bennett to refer the Ag Inspector program termination notice to Public Works for review and recommendation. Motion carried.

The Board recessed at 10:00 a.m. and reconvened at 10:15 a.m.

Commissioner Ankeny on behalf of the Personnel Committee reported that the Committee had met with the County Attorney to review her job duties, changes in workload over the past year and job performance. The Committee notes appreciation for the work of the County Attorney and her office in handling a large volume of cases and based on her high level of performance recommends a salary increase from \$95,709.95 to \$98,102.70 effective January 1, 2012.

Date: December 27, 2011

Res. #82-11

RESOLUTION

On motion of Commissioner Ankeny, seconded by Commissioner Bennett, the following Resolution was passed and adopted by the Mower County Board of Commissioners at a meeting held December 27, 2011 at the Government Center, Austin, Minnesota.

BE IT RESOLVED THAT; the annual salary for the elected official of County Attorney for Mower County payable in bi-weekly installments, be set as follows for 2012:

County Attorney
as of 1/1/12.....\$98,102.70

Passed and approved this 27th day of December, 2011.

THE MOWER COUNTY BOARD OF COMMISSIONERS

By: _____
Chairperson

By: _____
Clerk/Coordinator

Commissioner Ankeny on behalf of the Personnel Committee reported that the Committee met with the Sheriff to review her job duties, changes in workload over the past year, and job performance. The Committee notes appreciation for the Sheriff's continued leadership and good cooperation with other County Departments. Based on the Sheriff's consistent good performance the committee recommends a salary increase from \$91,141.24 to \$92,508.36 effective January 1, 2012.

Date: December 27, 2011

Res. #83-11

RESOLUTION

On motion of Commissioner Ankeny, seconded by Commissioner Bennett, the following Resolution was passed and adopted by the Mower County Board of Commissioners at a meeting held December 27, 2011 at the Government Center, Austin, Minnesota.

BE IT RESOLVED THAT; the annual salary for the elected official of County Sheriff for Mower County payable in bi-weekly installments, be set as follows for 2012:

County Sheriff
as of 1/01/12\$92,508.36

Passed and approved this 27th day of December, 2011.

THE MOWER COUNTY BOARD OF COMMISSIONERS

By: _____
Chairperson

By: _____
Clerk/Coordinator

Commissioner Ankeny on behalf of the Personnel Committee reported that the Committee met with the County Recorder to review her job duties, changes in workload over the past year, and job performance. The Committee notes appreciation for the Recorder's willingness to absorb the Central Services function, which has created efficiencies and savings for the County. In consideration of her good performance, and based on a review of external salary comparison data the Committee recommends a salary increase from \$51,384.94 to \$53,954.19 effective January 1, 2012.

Date: December 27, 2011

Res. #84-11

RESOLUTION

On motion of Commissioner Ankeny, seconded by Commissioner Bennett, the following Resolution was passed and adopted by the Mower County Board of Commissioners at a meeting held December 27, 2011 at the Government Center, Austin, Minnesota.

BE IT RESOLVED THAT; the annual salary for the elected official of County Recorder for Mower County payable in bi-weekly installments, be set as follows for 2012:

County Recorder
as of 1/01/12.....\$53,954.19

Passed and approved this 27th day of December, 2011.

THE MOWER COUNTY BOARD OF COMMISSIONERS

By: _____
Chairperson

By: _____
Clerk/Coordinator

Commissioner Ankeny on behalf of the Personnel Committee reported that the Committee met with the County Auditor-Treasurer to review job duties, changes in workload over the past year, and job performance. The Committee recommends maintaining the Auditor-Treasurer's current salary of 68,181.15 for 2012.

Date: December 27, 2011

Res. #85-11

RESOLUTION

On motion of Commissioner Ankeny, seconded by Commissioner Bennett, the following Resolution was passed and adopted by the Mower County Board of

Commissioners at a meeting held December 27, 2011 at the Government Center, Austin, Minnesota.

BE IT RESOLVED THAT; the annual salary for the elected official of County Auditor-Treasurer for Mower County payable in bi-weekly installments, be set as follows for 2012:

County Auditor-Treasurer
as of 1/1/12\$68,181.15

Passed and approved this 27th day of December, 2011.

THE MOWER COUNTY BOARD OF COMMISSIONERS

By: _____
Chairperson

By: _____
Clerk/Coordinator

Commissioner Ankeny on behalf of the Personnel Committee indicated that the Committee recommends no increase to the County Commissioners salary for 2012 and set it at \$24,200, which is the same salary that was set in 2008.

Date: December 27, 2011

Res. #86-11

RESOLUTION

On motion of Commissioner Ankeny, seconded by Commissioner Bennett, the following Resolution was passed and adopted by the Mower County Board of Commissioners at a meeting held December 27, 2011 at the Government Center, Austin, Minnesota.

BE IT RESOLVED, that the Commissioners salaries for 2012 be set at \$24,200.00 payable in bi-weekly installments.

Passed and approved this 27th day of December, 2011.

THE MOWER COUNTY BOARD OF COMMISSIONERS

By: _____
Chairperson

By: _____
Clerk/Coordinator

Commissioner Ankeny on behalf of the Personnel Committee indicated that the Committee recommends no increase to the County Commissioners' per diem for 2012 and set it at \$40, which is the same per diem amount set in 2000.

Date: December 27, 2011

Res. #87-11

RESOLUTION

On motion of Commissioner Ankeny, seconded by Commissioner Bennett, the following Resolution was passed and adopted by the Mower County Board of Commissioners at a meeting held December 27, 2011 at the Government Center, Austin, Minnesota.

BE IT RESOLVED, that a per diem of forty dollars (\$40) be set for the following County Commissioner working committees:

- 1) Finance (budget meetings only)
- 2) Road and Bridge
- 3) Personnel (Monthly meeting, Union grievances and negotiations)
- 4) Ag Extension
- 5) Planning Commission
- 6) Community Health Services
- 7) RC & D
- 8) All State AMC Committees
- 9) AMC District IX
- 10) All Joint Powers Boards
- 11) Solid Waste Advisory
- 12) Building
- 13) Human Services Advisory (monthly meeting)
- 14) Feedlot Advisory
- 15) SEMCAC
- 16) EMS Joint Powers Board
- 17) PIC
- 18) Human Services/PMAP
- 19) All AMC and NACo Meetings and Conferences

BE IT FURTHER RESOLVED that all other previously stated non-county board working committees (Book U-49, U-53, U-233 & U-234) be forty dollars (\$40);

Passed and approved this 27th day of December, 2011.

THE MOWER COUNTY BOARD OF COMMISSIONERS

By: _____
Chairperson

By: _____
Clerk/Coordinator

Motion made by Commissioner Ankeny, seconded by Commissioner Bennett to set the 2012 non-union salaries with a one and one-half percent (1.5%) COLA increase consistent with 2012 negotiated union salary increases and employees receive anniversary salary step increases on the wage scale if applicable. Motion carried.

Motion made by Commissioner Ankeny, seconded by Commissioner Bennett to authorize the Human Resources Director to fill the full-time position of dispatcher, vacant due to an internal promotion, according to union contract and personnel policies. Motion carried.

Motion made by Commissioner Ankeny, seconded by Commissioner Bennett to approve an unpaid leave of absence for a Public Health Nurse through January 13, 2012. Motion carried.

Commissioner Ankeny reported to the Board that based on the increased workload in our Finance Department with year-end approaching, the Finance Director has requested temporary help to ensure the timely completion of work. The Finance Director's proposal to the Personnel Committee was the use money already budgeted under the Assistant Finance Director position to fulfill this request. This would mean that no additional funds outside of those already budgeted would be used to fulfill this request.

Motion made by Commissioner Ankeny, seconded by Commissioner Bennett to authorize the Human Resources Director to secure temporary help for the Finance Department to assist with year-end activities but the total expenditure cannot exceed \$3000. Motion carried.

Motion made by Commissioner Tucker, seconded by Commissioner Bennett to adopt the following new Fund Balance Policy Pursuant to GASB #54:

FUND BALANCE POLICY IN ACCORDANCE WITH GASB #54

Background

In February 2009, the Governmental Accounting Standards Board (GASB) issued *GASB #54 Fund Balance Reporting and Governmental Fund Type Definitions*. The statement substantially changes how fund balances are categorized. It clarifies/modifies how some of the governmental funds are presented and classified.

This policy will provide a cross reference between the Pre-GASB #54 Fund Balance Classifications and the Post-GASB #54 Fund Balance Classifications.

Fund Balance Classifications: Current and GASB #54

Pre-GASB #54 Classifications of Fund Balance

Post-GASB #54 Classifications of Fund Balance

<i>Reserved</i>	<i>Not available for appropriation</i>	
Non-spendable	Not available for spending, either now or in the future, because of (e.g., debt retirement)	
<i>Designated</i>	<i>Available for appropriation but intended for a specific use.</i>	
Restricted	Constraints on spending that are legally enforceable by outside parties.	
Unrestricted	<i>Designated</i> Committed	<i>Not available for appropriation.</i> Constraints on spending that the government imposes upon itself by highest-level formal action prior to the close of the period.
	<i>Undesignated</i> Assigned	<i>Available for appropriation.</i> Resources intended for spending for a purpose set by the governing body itself or by some person or body delegated to exercise such authority in accordance with policy established by the board.
	Unassigned	Residual (general fund only)

Purpose

To provide a stable financial environment for the MOWER County operations that allows the County to provide quality services to its residents in a fiscally responsible manner designed to keep services and taxes as consistent as possible over time. This fund balance policy is meant to serve as the framework upon which consistent operations may be built and sustained.

Definitions & Policies

Fund Balance

Fund Balance is the difference between assets and liabilities in governmental funds (i.e. general fund, special revenue funds, capital project funds, debt service funds and permanent funds).

Non-spendable Fund Balance

Describes the amount of a fund balance that cannot be spent because it is either not in spendable form or there is a legal or contractual requirement for the funds to remain intact.

Policy-

At the end of each fiscal year, the County will report the portion of the fund balance that is not in spendable form as Non-spendable Fund Balance on the financial statements. Inventory and Pre-paid items accumulated and unspent will be reported as non-spendable fund balance as required by GASB 54.

Spendable Fund Balance (Overview) -

Describes the amount of fund balance that is available for appropriation based on the constraints that control how specific amounts can be spent. Typically, a significant portion of a government's spendable resources can be spent only for specified purposes. The following categories define the revenue source and the level of force of the constraint on spending.

Categories should be supported by actual plans approved by either the governing body, an appropriate officer, grant providers or enabling legislation.

Restricted Fund Balance

The restricted fund balance category includes the portion of the *spendable fund balance* that reflects constraints on spending because of legal restrictions stipulated by *outside parties* (e.g., encumbrances for goods or services with outside parties-creditors, grantors outstanding at the end of the year). Also, any legal restrictions based on state statutes or grant requirements placed on the use for specific purposes.

Policy-

At the end of each fiscal year, the County will report “restricted” fund balance for amounts that have applicable legal restrictions per GASB #54. In addition, funds restricted by enabling legislation will be reported as “restricted”. Law Library, Recorder’s Equipment, Canteen, Attorney Forfeited Property, Sheriff’s Conceal, Missing Heirs, E-911, State Economic Development, SSTS Inventory, Wind Tower Escrow and Land Records will be reported as restricted fund balances as required by GASB 54.

Committed Fund Balance

The committed fund balance classification includes the portion of the *spendable fund balance* that reflects constraints that the County has *imposed upon itself* by a *formal action* of the *County board* (for example, an ordinance or resolution passed by the County Board). This constraint must be imposed prior to year end but the amount can be determined at a later date.

Policy-

Prior to the end of each fiscal year, the County will report “committed” fund balance for long-term loan receivables such as advances to other funds and similar accounts.

Assigned Fund Balance

The assigned fund balance is the portion of the *spendable fund balance* that reflects funds intended to be used by the government for specific purposes assigned by more informal operational plans (e.g. capital goods replacement - the constraint on use is not imposed by external parties or by formal county board action). In governmental funds other than the general fund (special revenue funds, capital project funds, debt service funds and permanent funds), assigned fund balance represents the amount that is not restricted or committed. The authority to “assign” fund balance is delegated to the County Finance Director or County Coordinator.

Policy-

Capital Good Replacement

At the end of each fiscal year, the County will report “Assigned” fund balance for equipment replacement according to the County’s Capital Improvement Plan.

Special Revenue Funds Cash Flow

At the end of each fiscal year, The County will maintain Spendable – Assigned portion of the fund balance for cash flow in a range equal to 20 – 40% of the subsequent year’s budgeted revenues.

Unassigned

This is the residual classification for the government’s **General Fund** and includes all spendable amounts not contained in the other classifications and, therefore, not subject to any constraints. Unassigned amounts are available for any purpose. These are the current resources available for which there are no government self-imposed limitations or set spending plan. Although there is generally no set spending plan for the unassigned portion, there is a need to maintain a certain funding level. Unassigned fund balance is commonly used for emergency expenditures not previously considered. In addition, the resources classified as undesignated can be used to cover expenditures for revenues not yet received.

Policy-

Cash Flow

At the end of each fiscal year, The County will maintain Spendable – Unassigned portions of the fund balance for Cash Flow in a range equal to 50% of the General Fund, including Public Works and Health & Human Services, operating expenditures. In addition to cash flow needs this accommodates emergency contingency concerns.

In the event that amounts assigned for cash flow fall above or below the desired range, the County Administrator shall report such amounts to the County Board as soon as practical after the end of the fiscal year. Should the actual amount assigned for Cash Flow fall below the desired range, the County shall create a plan to restore the appropriate levels. Should the actual amount assigned for cash flow rise above the desired range, any excess funds will remain unassigned pending the Board’s final decision concerning

transfer to another fund. It is the policy of the County that such excess funds will, by board action, be reported in the spendable assigned category of this policy.

Motion carried.

Date: December 27, 2011

Res. #88-11

RESOLUTION

On motion of Commissioner Tucker, seconded by Commissioner Ankeny, the following Resolution was passed and adopted by the Mower County Board of Commissioners at a meeting held December 27, 2011 at the Government Center, Austin, Minnesota.

WHEREAS, the Government 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, Mower County (“the County”) has implemented the GASB 54 requirements by adopting a “Fund Balance Policy Pursuant to GASB #54”, and to apply such requirements to its financial statements beginning with the current (December 31, 2011) fiscal year; and

WHEREAS, the adopted “Fund Balance Policy Pursuant to GASB #54” delegates the authority to “assign” fund balance to the Mower County Finance Director or County Coordinator;

NOW THEREFORE, BE IT RESOLVED that Mower County commits the following portions of its December 31, 2011, Capital Projects of \$4,609,855 forward, as follows:

\$800,000 is committed for LEC remodel.

\$3,809,855 is committed for Health & Human Services Remodel.

BE IT FURTHER 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 a yearly fund balance in the general operating fund in which the total fund balance is 50% of the total operating expenditures and the Unassigned fund balance is 50% of the total net operating expenditures.

Passed and approved this 27th day of December, 2011.

THE MOWER COUNTY BOARD OF COMMISSIONERS

By: _____
Chairperson

By: _____
Clerk/Coordinator

Motion made by Commissioner Ankeny, seconded by Commissioner Reinartz to request that the City of Austin enter into a contract with Mower County authorizing the City of Austin's Administrative Service Director, Tom Dankert, to provide services for Mower County for the coordination and development of a 5-year Capital Improvement Plan. Motion carried.

Motion made by Commissioner Tucker, seconded by Commissioner Bennett to approve an enhancement to the Manatron Contract for an additional \$12,000 annually to provide host server services for the tax software program. The funding will come from the land record reserves and the IT Manager is authorized to sign the agreement. Motion carried.

The Building Committee reported on its process of reviewing the options for the remodel of the Government Center for LEC / Health and Human Services. The Committee has been reviewing different approaches to the project and reviewing a list of possible architects to interview for the project.

Motion made by Commissioner Tucker, seconded by Commissioner Ankeny to approach the LEC / H&HS remodel project at the government center utilizing the architect and construction manager model. Motion carried.

Motion made by Commissioner Reinartz, seconded by Commissioner Bennett to accept the proposal of Knutson Construction to be the construction manager for the LEC / H&HS remodel project with a 2.3% fee plus reimbursables with the percentage rate fixed at bid opening in accordance with the County's initial scope of the project but subject to change with owner generated change orders after the project commences. The fixed 2.3% rate is subject to written verification from Knutson Construction. Motion carried.

Mike Hanson, Public Works Director, presented bid information received for projects SAP 50-599-124 and SAP 50-599-125.

Motion made by Commissioner Bennett, seconded by Commissioner Tucker to award the bid to the low bidder Midwest Contracting with a low bid of \$133,953 for project SAP 50-599-124 and have the project commence. Motion carried. Full bid abstract on file in the office of the County Auditor-Treasurer and Public Works Director.

Motion made by Commissioner Tucker, seconded by Commissioner Reinartz to award the bid to the low bidder Minnowa Construction with a low bid of \$106,514 for project SAP 50-599-125 and have the project commence. Motion carried. Full bid abstract on file in the office of the County Auditor-Treasurer and Public Works Director.

Motion made by Commissioner Tucker, seconded by Commissioner Reinartz to approve the Maternal, Infant and Early Childhood Home Visiting Grant Agreement between Mower County Public Health and the Minnesota Department of Health effective January 1, 2012 through September 30, 2014. Motion carried.

Motion made by Commissioner Ankeny, seconded by Commissioner Tucker to approve the Southeastern Minnesota Beacon Data Access Business Associate Agreement between Mower County Community Health Board and Regenstrief Institute, Inc. Motion carried.

Motion made by Commissioner Bennett, seconded by Commissioner Reinartz to sign the 2012 Assurances and Agreements for the purpose of review and acknowledgement of Mower County Community Health Board's responsibilities related to receiving formula based state general revenue funds as well as federal Title V and TANF Funding. Motion carried.

Heather Steinkamp provided the Board with a Seibel Center update providing statistics of usage from across state boarders and safe exchanges in 2011.

Motion by Commissioner Ankeny, seconded by Commissioner Reinartz to adjourn the meeting at 11:30 a.m. Motion carried. The next meeting is scheduled for January 3, 2012 at 1:00 p.m.

THE MOWER COUNTY BOARD OF COMMISSIONERS

BY: _____
Chairperson

Attest:

By: _____
Clerk/Coordinator

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