



Board of Commissioners

606 5th Ave. SW, Room #131

Roseau, MN 56751

Phone: 218-463-4248

Fax: 218-463-3252

AGENDA

Tuesday July 14, 2009, 8:30 a.m.

Notice is hereby given that the Board of Commissioners of Roseau County will meet in session on July 14, 2009 at 8:30 am in the Roseau County Courthouse, Room 110, Roseau, MN, at which time the following matters will come before the Board:

8:30 Call to Order

1. Presentation of Colors
2. Approve Agenda

8:45 Consent Agenda

1. Approve Roseau County Prevention Coalition Year End Report and 4th Quarter Fiscal Report
2. Approve Letter of Understanding with Government Management Group, Inc for Preparation of Roseau County's 2009, 2010, and 2011 Indirect Cost Allocation Plan
3. Approve Professional Services Contract with Gildi, Inc., for the Completion of GASB 45 Other Post Retirement Benefit (OPEB) Analysis and Report.
4. Approve Revision in June 30th Proceedings
5. Approve Bills

9:00 Comments and Announcements

9:05 Committee Reports

10:00 Highway Department

10:30 Break

10:45 Discussion

1. Review Proposals to Provide Audit Services
2. Establish DNR Land Asset Pilot Project Work Group and Appoint Committee Members
3. Develop Land Asset Pilot Project Work Group Operational Guidelines/Parameter of Authority
4. Discuss Development of Off Highway Vehicle Recreational Park in Roseau County

12:15 Future Agenda Items

12:30 Adjourn

To schedule an appointment with the Board, please contact the County Coordinator at 218-463-4248

County Coordinator's e-mail address: trish.klein@co.roseau.mn.us

Roseau County Home Page Address: <http://www.co.roseau.mn.us/>

District 1, Alan Johnston, Vice Chair - District 2, Jack Swanson, Chairman -
District 3, Orris Rasmussen - District 4, Russell Walker - District 5, Mark Foldesi

An Equal Opportunity Employer

ITEM # Consent 1

REQUEST FOR BOARD ACTION

* Required Fields



*Person Responsible for Request Klein, Trish	*Department Coordinator	*Board Meeting Date Jul 14 2009
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***Subject Title (As it will appear on the agenda):**
Approve Roseau County Prevention Coalition Year End Report and 4th Q Fiscal Report

***Background (Provide sufficient detail of the subject):**
Prevention Coalition Program Coordinator Brenda Arntzen and Director Tammie Doebler met with the Board on July 7, 2009 during the Committee of the Whole and reviewed their year end report and 4th quarter fiscal report. Today you are formally approving the year end report and fiscal report. The fiscal Report is attached for your review.

***Financial Consideration:**

***Legal Consideration:**

***Other Consideration:**

***Resolution (Wording should reflect the intent of the Board vote):**

Coordinator's Office Use (Do Not Write Below)

Date Received:	Comments:

Board Action:

Comm.	Motion (First)	Motion (Second)	Vote			Vote Result
			Yes	No	Abstain	
Swanson						Passed
Johnston						
Folds						Failed
Rasmussen						
Walker						Tabled

ATTEST: Teresa Klein, Board Clerk

CHEMICAL HEALTH DIVISION FISCAL REPORT

(in Microsoft Excel address updated July 14, 2008)

Agency: Roseau County Attorney's Office
 Address: 606 5th Ave. SE Room # 10
Roseau, MN 56751

Program Title: Roseau County Prevention Coalition
 Grant Contract # 439430
 Report for quarter: 1. ___ 2. ___ 3. ___ Final X
 Budget Year: July 1, 2008 - June 30, 2009
 (month, day, year of start date - month, day, year of end date)

Category	Budget	Q-1 Jul-Sep	Q-2 Oct-Dec	Q-3 Jan-Mar	Q-4 Apr-Jun	YTD Exp	% Exp
Salaries						-	
Fringe Benefits						-	
Contracted Services	124,928	25,588	34,936	36,380	28,024	124,928	100%
Space Costs						-	
Equipment						-	
Bonds & Insurance	5,765	5,014	962	-	-	5,976	104%
Copying						-	
Data Processing						-	
Communications	900	272	225	216	194	908	101%
In-state Travel	23,424	5,466	6,393	5,172	6,190	23,220	99%
Out-of-State Travel	12,979	6,812		6,070	-	12,882	99%
Supplies & Materials	5,886	273	932	897	3,755	5,856	99%
Evaluation	21,000		8,000	8,000	5,000	21,000	100%
Audit						-	
Other	57,008	8,990	4,115	4,612	39,290	57,008	100%
Indirect Cost						-	
Total	251,890	52,414	55,563	61,348	82,453	251,778	100%
Advance	\$ 59,223	Note: Dollar amounts should be rounded to then nearest dollar.					
Fidelity Deductible		e.g. \$1.49 or less = \$1.00 and \$1.50 or more = \$2.00					

Prepared by: (print) Tammie Doebler
 Phone number: 218-386-1256
 EMAIL: tjdoebler@centurytel.net

I certify that to the best of my knowledge and belief this report is correct, complete, and these expenditures were for the purpose set forth in the grant agreement.

Other revenue received: \$ _____
 Explain: _____

TYPED NAME: _____
 Chairman of the Board

TYPED NAME: _____
 Financial Director for Grantee

E-mail form to:
DHS.CDRreports@state.mn.us

DHS/CH Use Only:		DHS/CH Use Only -- Please do not write below this line				
		Document Reference No. P1 H55 A3 _____				
		Date of Receipt ____/____/____	Document Total \$ _____	Vendor Code _____ - ____		
		Check Category PW WE	Scheduled Pay Date ____/____/____	PV Line # _____		
		Reference Document (if applicable) H55 A3 _____		RQ/PO Line # _____		
		Vendor Invoice Number (30 characters)		Amount \$ _____		
		Partial / Final ____/____	Prompt Pay Date ____/____/____	PP Except _____		
		DHS/CH authorized signature		DHS FMD Authorized Signature and Date		
		Date ____/____/____		Input Operator Signature and Date of Entry		

ITEM # Consent 2

REQUEST FOR BOARD ACTION

* Required Fields



*Person Responsible for Request Klein, Trish	*Department Coordinator	*Board Meeting Date Jul 14 2009
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***Subject Title (As it will appear on the agenda):**
 Approve Letter of Understanding with Government Management Group, Inc for Preparation of Roseau County's 2009, 2010, and 2011 Indirect Cost Allocation Plan

***Background (Provide sufficient detail of the subject):**
 Each year Roseau County is eligible for a federal recovery of a portion of indirect costs spent on certain activities such as administration of County Board business. We contract out the calculation of this recovery. This item is a letter of understating to contract with Government Management Group to complete this service for Roseau County for years 2009, 2001, and 2011. See attached letter.

***Financial Consideration:**
 We have utilized GMG for the past two years for this service. The rate was \$3500 for both of those years. Due to the compilation of this data the county is able to recover a significant amount of money: the revenue fund recovered \$100,000 in 08; \$93,000 in 07; and \$63,000 in 06. This recovery is based on administrative hours in the County Attorney's Office, County Coordinator's Office, County Treasurer's Office and County Auditor's Office.

***Legal Consideration:**

***Other Consideration:**
 Prior to contracting with a private entity, the Association of Minnesota Counties managed this service for counties.

***Resolution (Wording should reflect the intent of the Board vote):**

Coordinator's Office Use (Do Not Write Below)

Date Received:	Comments:

Board Action:

Comm.	Motion (First)	Motion (Second)	Vote			Vote Result
			Yes	No	Abstain	
Swanson						Passed
Johnston						
Folds						Failed
Rasmussen						
Walker						Tabled

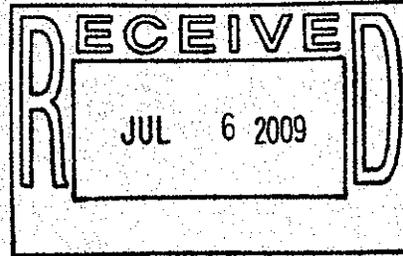
ATTEST: Teresa Klein, Board Clerk



Government Management Group

July 3, 2009

Ms. Anne Granitz
Roseau County Auditor
606 5th Avenue SW
Roseau, MN 56751-1477



Dear Ms. Granitz:

This letter will confirm our understanding of the engagement arrangements for **Government Management Group, Inc.** to prepare the Roseau County's indirect cost allocation plans.

GMG will prepare the County's indirect cost allocation plans for the years and fixed rates as indicated below. We will negotiate the plan with the designated cognizant agency and make any revisions that may be necessary. We will monitor federal recoveries to ensure that you receive all eligible recoveries. Upon completion we will deliver to the County two (2) copies of the plan. We will invoice the County annually upon completion of the plan. This fee includes all costs incurred by us.

The fee for this service will be a fixed fee of:

2009 plan year	\$3,500
2010 plan year	\$3,500
2011 plan year	\$3,750

We are pleased to have the opportunity to serve you. If this letter correctly expresses your understanding, please sign the enclosed copy where indicated and return to me at 9685 Norway Hills Trail, Lakeville, MN 55044. If you have any questions, please feel free to contact me.

Sincerely,

Dennis Pond
President

APPROVED:

By: _____

Title: _____

Date: _____

ITEM # Consent 3

REQUEST FOR BOARD ACTION

* Required Fields



*Person Responsible for Request Klein, Trish	*Department Coordinator	*Board Meeting Date Jul 14 2009
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***Subject Title (As it will appear on the agenda):**
Approve Professional Services Contract with Gildi Inc. for the Completion of GASB45 Post Retirement Benefit Liability Analysis.

***Background (Provide sufficient detail of the subject):**
The Government Accounting Standards Board (GASB) issued a new rule known as GASB 45 that states that public employers can no longer report post-retirement health benefits on a pay-as-you-go basis and instead must account for and report the annual cost of other post-retirement benefits (OPEB) for current and future retirees. To account for this, each county must complete an actuarial report that projects the county's liability related to these post-retirement health benefits. This agenda item is approving a contract with Gilda, Inc in the amount of \$3800 for the completion of this project. Attached is a GASB 45 Q & A that will answer questions you may have.

***Financial Consideration:**
\$3,800.00

***Legal Consideration:**
Specialized Professional Service Agreement

***Other Consideration:**

***Resolution (Wording should reflect the intent of the Board vote):**

Coordinator's Office Use (Do Not Write Below)

Date Received:	Comments:

Board Action:

Comm.	Motion (First)	Motion (Second)	Vote			Vote Result
			Yes	No	Abstain	
Swanson						Passed
Johnston						
Folds						Failed
Rasmussen						
Walker						Tabled

ATTEST: Teresa Klein, Board Clerk

AGREEMENT FOR CONSULTING SERVICES

This Agreement for Consulting Services ("Agreement") is entered into and dated July 9, 2009 by and between Hildi Inc. with offices located at 11800 Singletree Lane, Suite 305, Minneapolis, MN 55344 (hereinafter referred to as the "Consultant") and Roseau County with offices located at 606 5th Ave SW, Room 160, Roseau, MN 56751 (hereinafter referred to as the "Company"). Company and Consultant are jointly referred to as the "parties."

IN CONSIDERATION OF THE MUTUAL PROMISES CONTAINED HEREIN, AND FOR OTHER GOOD AND VALUABLE CONSIDERATION, THE SUFFICIENCY OF WHICH IS HEREBY ACCEPTED, THE PARTIES MUTUALLY AGREE AS FOLLOWS:

1. Description of Services. Consultant will perform certain services for Company upon terms and conditions specified herein and as such services are more particularly described in Exhibit(s), which are attached hereto and incorporated by this reference.
2. Prices and Payment. Company agrees to pay Consultant the fees set forth in the applicable Exhibit(s). Consultant anticipates invoicing the Company monthly for services provided. Payment will be due in full within fifteen (15) days of receipt of Consultant's invoice. Company agrees to pay interest on all overdue amounts at a rate of twelve percent (12%) per annum or the rate allowed by law, which ever is less, plus costs of collection, court costs, and reasonable attorney fees on all such amounts.
3. Travel Expenses. Company agrees to reimburse Consultant for its reasonable and necessary out-of-pocket lodging, transportation, and food incurred at the Company's request. Consultant agrees to provide reasonable expense documentation. Whenever possible, Consultant agrees to take advantage of travel discounts. All air travel by Consultant shall be on major national or regional airlines, and Consultant and its representatives may keep their frequent flier miles earned for their personal usage.
4. Ownership of Work Product. Ownership of, and all rights in, the work product which is the subject matter of this Agreement (the "Work"), including trademarks, patents and copyrights applicable to same, shall belong exclusively to Company. The parties expressly agree to consider as a "work made for hire" any Work ordered or commissioned by the Company which qualifies as such under the United States copyright laws. To the extent that the Work cannot be a "work made for hire" or where necessary for any other reason, Consultant will provide Company with all such assignments of rights, covenants and other assistance which may be required for Company, through trademark, patent or copyright applications or otherwise, to obtain the full benefit of the rights provided for herein. If the Work contains materials previously developed or copyrighted by Consultant or others, Consultant grants and agrees to grant to Company, or

obtain for Company, an unrestricted, royalty-free license to use and copy such materials. Any license so granted or obtained shall include the right for Company to grant an unrestricted, royalty-free license to any affiliate of Company. Consultant is allowed to retain one copy of the Work for archival purposes. Consultant shall place a copyright notice on the Work at Company's request. The Work shall be considered "Information" under the Section entitled "Nondisclosure."

5. Nondisclosure. Any technical or business information, including, but not limited to, computer programs, files, specifications, drawings, sketches, models, samples, tools, cost data, customer information, financial data, business or marketing plans or other data, whether oral, written or otherwise ("Information"), furnished or disclosed to Consultant hereunder or in contemplation hereof, shall remain Company's property. No license, express or implied, under any trademark, patent or copyright is granted by Company to Consultant by virtue of such disclosure. All such information in written, graphic or other tangible form shall be returned to the Company immediately upon request and copies shall be returned to the Company or, at Company's option, certified by Consultant as having been located and destroyed. Consultant shall be allowed to retain one copy of the Information for archival purposes. Unless such Information was previously known to Consultant free of any obligation to keep it confidential, is lawfully obtained by Consultant from any source other than Company or has been or is subsequently made public by Company or a nonparty to this Agreement, is approved for release by written authorization of the Company, or is required by law to be disclosed in response to a valid order of a court of competent jurisdiction or authorized governmental agency, provided the Company receives adequate notice to allow it to request a protective order and the Consultant reasonably cooperates with the Company's efforts to receive a protective order, it shall be kept confidential by Consultant for the benefit of Company, shall be used only in performing under this Agreement and shall not be used for other purposes except upon such terms as may be agreed upon by Company in writing. Consultant shall take reasonable steps to protect such Information to a similar extent that Consultant protects its own Information.
6. Liability. Consultant shall indemnify Company and its affiliates against, and shall hold Company and its affiliates harmless from, any loss, damage, expense or liability that may in any way arise out of or result from the performance of Consultant hereunder and caused by or resulting from the gross negligence or intentional misconduct of Consultant, including but not limited to any knowing infringement, or claim of infringement, of any patent, trademark, copyright, trade secret or other proprietary right of a third party or of Consultant or anyone claiming through Consultant who may be eligible to terminate any assignment or transfer made hereunder pursuant to the terms of the copyright laws up to the amount paid by the Company to the Consultant under a given applicable Exhibit(s). Consultant shall defend or settle, at its own expense, any action or suit against Company or its affiliates for which it is responsible hereunder. Company shall notify Consultant of any such claim, action or suit and shall

reasonably cooperate with the Consultant (at Consultant's expense) to facilitate the defense of any such claim.

7. Limitation. IN NO EVENT SHALL COMPANY OR CONSULTANT BE LIABLE, ONE TO THE OTHER, FOR INDIRECT, SPECIAL, INCIDENTAL, OR CONSEQUENTIAL DAMAGES ARISING OUT OF OR IN CONNECTION WITH THE FURNISHING, PERFORMANCE OR USE OF ANY PRODUCTS OR SERVICES PROVIDED PURSUANT TO THIS AGREEMENT.

8. Limited Warranties. Consultant warrants and represents that it has full authority to enter into this Agreement and to consummate the transactions contemplated hereby and that this Agreement is not in conflict with any other agreement to which Consultant is a party or by which it may be bound.

Consultant warrants and represents that Consultant has the proper skill, training and background so as to be able to perform in a competent and professional manner and that all work will be performed in accordance with professional standards in the industry and/or field.

9. Headings. Section headings used in this Agreement are for convenience only, have no legal significance, and in no way change the construction or meaning of the terms hereof.

10. Insurance. Upon request by Company, Consultant shall provide to Company, copies of certificates of insurance evidencing the workers compensation, general liability and automobile insurance coverage that Consultant has in effect and Consultant shall maintain such insurance in effect through the duration of the Agreement.

11. Amendment and Waiver. No provision of this Agreement may be modified, waived, terminated or amended except by a written instrument executed by the parties. No waiver of a material breach of any provision of this Agreement shall constitute a waiver of any subsequent breach of the same or other provisions hereof.

12. Relationship. The Consultant shall be and act as an independent contractor hereunder, and neither Consultant nor any employee, agent, associate, representative or subcontractor shall be deemed to be employees of the Company for any purpose whatsoever.

13. Force Majeure. Neither party will be liable for any failure or delay in performance due to any cause beyond its reasonable control, including, but not limited to acts of nature, strikes, fire, flood, explosion, riots, or wars, provided that personnel changes, including unanticipated employee departures, shall not be considered to be an event or condition of force majeure.

14. Notices. All notices and other communications required or permitted under this Agreement shall be in writing, and hand delivered or sent by registered or certified mail, return-receipt requested, postage prepaid, or by overnight delivery service and shall be effective upon receipt at the following addresses or as either party shall have notified the other party:

If to Company: Ms. Anne Granitz
County Auditor
Roseau County
606 5th Ave SW, Room 160
Roseau, MN 56751

If to Consultant: Hildi Inc.
11800 Singletree Lane
Suite 305
Minneapolis, MN 55344
Attn: Jill Urdahl, FSA
President/Consulting Actuary

15. Assignment. Consultant shall not assign this Agreement or delegate the services to be performed hereunder, in whole or in part, or any of its rights, interest, or obligations hereunder without Company's express written consent.
16. Law Government. This Agreement shall be governed by the laws of the State of Minnesota, without regard to or application of conflicts of law rules or principles.
17. Taxes. Consultant shall assume full responsibility for the payment of all taxes imposed by any federal, state, local taxes or foreign taxing authority and all contributions imposed or required under unemployment insurance, social security and income tax laws, with respect to performance of services for Company hereunder.
18. Termination. Any Exhibit(s) to this Agreement may be terminated by either party upon thirty (30) days written notice to the other party. This Agreement may be terminated by either party upon ninety (90) days written notice to the other party. Company agrees to pay for all services provided by Consultant and related travel expenses incurred by Consultant through the date of termination of the Exhibit(s) and/or the Agreement as applicable.
19. Entire Agreement. This constitutes the entire agreement between the parties regarding the subject matter hereof. This Agreement shall be binding on the affiliates, administrators, executors, heirs, successors in interest, or assigns of Consultant.

IN WITNESS WHEREOF, authorized representatives of the Company and the Consultant have executed this Agreement in duplicate.

Company: Roseau County

Consultant: Hildi Inc.

By: _____
(Authorized Signature)

By: _____
(Authorized Signature)

Name: _____
(Print or Type)

Name: _____

Title: _____
(Print or Type)

Title: _____

Date: _____

Date: _____

**Exhibit 1 to
AGREEMENT FOR CONSULTING SERVICES
Consultant and Rate Schedule**

Consultant Representative's Name	Title	Effective Start Date	Expected End Date
Hildi Inc. Actuaries and Consultants	Consulting Actuaries	July 9, 2009	TBD
Base Fees The budget for the GASB 45 Actuarial Valuation is \$3,800. For full description of services and fees please reference the "Fee Proposal" section of the July 9, 2009 RFP submitted by Hildi Inc.			

SERVICES OR REQUIREMENTS:

The Agreement for Consulting Services is dated July 9, 2009.

Company: Roseau County

Consultant: Hildi Inc.

(Authorized Signature)

(Authorized Signature)

(Date)

(Date)

The Anticipated Impact of Government Accounting Standards Board (GASB) Standard 45

Q: Who is affected by GASB Standard 45?

In general, all public sector employers offering post-employment benefits, other than pensions, will be required to reflect the costs of those benefits in their financial statements.

Q: What does the Standard require?

The GASB accounting standard 45 requires an employer to accrue the costs of other post-employment benefits (OPEB)¹ over the career of an employee and to disclose the amount of any unfunded liability.

For employers who choose to fully fund their OPEB liabilities, the annual expense is called the Annual Required Contribution (ARC). ARC is the sum of the annual costs for benefits earned during the year plus an amortization, or costing out, of expenses for benefits earned before the adoption of GASB 45.

For employers who do not fully fund the costs of these benefits, the annual expense also includes further adjustments because there are no investment earnings to offset the liability. Under this scenario, the reportable annual expense for an **unfunded** benefit plan could be as much as twice the annual expense for a **funded** plan. These increased costs are the primary reason that GASB 45 is so significant to public sector employees, since most OPEB are not fully funded for the anticipated liability.

Q: Today, most public sector OPEB are funded on a ‘pay-as-you-go’ basis, does GASB Standard 45 require advance funding?

GASB 45 DOES NOT REQUIRE advanced funding. The decision whether to fund the benefits has no impact on the actual cash costs eventually paid out as plan benefits.

The impact of this decision will however have a significant impact on the accounting process. The standard creates a strong incentive to fund. (See question on Standard requirements above) Employers who fund these benefits will generally be able to use more favorable accounting methods, which result in significantly lower OPEB costs. Furthermore, bond rating agencies may look

¹ Post retirement benefits OTHER than pension

unfavorably on governmental employers that do not have a plan for funding their OPEB obligations.

Q: Do the standards require an actuarial valuation?

The short answer is YES. The purpose(s) of a valuation is to:

- (a) Determine the potential monetary liability of the retiree health plan;
- (b) Budget for GASB costs and to properly distribute costs among employee classifications;
- (c) Aid in developing strategies for managing costs through funding or managing plan costs; and
- (d) Employers may use data contained within these actuarial valuations to “aid” them in union negotiations.

The valuation required by GASB 45 is similar to pension valuations which have been required for years under GASB 25: *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans* and GASB 27: *Accounting for Pensions by State and Local Governmental Employers*. However, the valuation under GASB 45 requires health care assumptions that are not present in pension valuations, such as premium rates and claim cost assumptions, health care trends (inflation) and levels of participation.

Q: How frequently are valuations required?

- ❖ Every 2 years if 200 or more members
- ❖ Every 3 years if less than 200 members

A member is defined as an active employee, a former employee with vested benefits, a retiree, a spouse or a widow(er).

Q: What do employers need to do?

Public sector employers need to develop a course of action to:

- (a) Meet the reporting requirements under the accounting standards and
- (b) Manage their financial and political impact.

In order to develop a course of action, public sector employers need to:

- (a) Understand whether the accounting standards apply and if so, to understand the legal and benefit design aspects of the plan;

- (b) Conduct a preliminary actuarial analysis to determine whether the liabilities and annual expense require any action; and
- (c) All employers will need to understand the impact on their bond ratings and decide on a funding strategy. Some employers will rely solely on funding strategies to manage the expense, while others will develop strategies to manage costs through benefit plan changes or cost management. All employers will want to anticipate questions from bond rating agencies, taxpayers, and retirees.

Q: How will the financial impact of OPEB expenses be documented?

OPEB expenses will be shown in the *Statement of Activities* on jurisdictional financial statements.

Actuarial accrued liability will be disclosed on a *Schedule of Funding* progress report, typically presented as “required supplementary information.”

Unfunded plans will be required to show the unfunded liability on the *Statement of Net Assets*.

Q: What is the potential investment impact of GASB Standard 45?

Municipal bond and credit ratings will be affected by the results of GASB valuations and related decisions on whether to fund the liabilities.

The cost of borrowing may increase and bond ratings may be affected if liabilities are unfunded or strategies are not developed to manage costs.

Q: How does OPEB/GASB 45 fit into the rating process?

Investor services, such as Standard and Poor’s, will assess a) management, b) finances and c) debt factors by asking specific questions.

- (a) Investor services will use a series of questions to review **management** criteria. For example:
 - Is the jurisdiction actively pursuing alternatives to soften the impact of OPEB obligations incurred under GASB 45?
 - Where does the OPEB problem rank in relation to other planning priorities?
 - How conservative (or aggressive) are the methods and assumptions being used to determine OPEB liabilities and plan for the future?

- (b) Investor services will ask questions to review **financial** criteria:
- Are there other areas in the budget to cut to make room for increasing OPEB costs?
 - Will total carrying charges of bond debt service, pension contributions, plus OPEB contributions be sustainable given existing (or projected) resources?
- (c) Investor services will ask questions to review the **debt** criteria:
- What is the legal obligation of the employer to meet retiree health care obligations and to pay benefits?
 - How does OPEB alter the long-term liability landscape for the employer?
 - Does OPEB put the employer at a comparative disadvantage in relation to its peers from the standpoint of total long-term liabilities?

Q: How will GASB 45 impact OPEB benefits received by IAFF members?

GASB Standard 45 creates challenges for IAFF affiliates. Affiliates will most likely be faced with employer proposals to reduce OPEB liabilities by:

- Lowering the level of retiree health care benefits granted;
- Offering new employees (or new retirees) a reduced benefit level; or
- Placing a cap on total OPEB employer provided benefits.

Affiliate leaders should insist on labor-management discussions to develop alternative solutions to these proposals. For example, leaders should be prepared to consider options like establishing a Retiree Medical Trust (RMT). RMTs give future retirees a lifetime of benefit payments for medical costs and insurance premiums, similar to a defined benefit pension. RMT Insurance includes medical, hospital, vision, dental and long-term care policies. The benefit payment can be used on individual or group medical policies (for example, the spouse's group coverage). A government may implement an RMT that does not create liabilities for Government Accounting Standards Board (GASB) reporting. When established through consultation with the plan's accountants and attorney and carefully defining the contribution to the plan, employers may avoid reporting liability for benefits under GASB 45. Even when such reporting may be advisable, the effect on financial statements can be minimized with an explanation that the benefits are not vested, and can be reduced when necessary for financial soundness of the plan.

ITEM # Consent 4

REQUEST FOR BOARD ACTION

* Required Fields



*Person Responsible for Request Klein, Trish	*Department Coordinator	*Board Meeting Date Jul 14 2009
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***Subject Title (As it will appear on the agenda):**
Approve Revision to June 30, 2009 Proceedings

***Background (Provide sufficient detail of the subject):**
In requesting approval of the hire of Tim Erickson as the new Transfer Station /Demo Landfill Operator, I informed the Board of the incorrect step. It should be a 6G not a 6F. The correction has been made on the payroll change but needs to be revised in the proceedings. County Policy on Promotions is as follows: PROMOTION POLICY

The County supports and encourages professional development of its employees. Should an employee be offered a promotion within their department, that employee retains their original hire date and moves to the grade of the promotion at their current step. For example, an employee who is currently employed at a Grade 8 Step C and is promoted to a Grade 9 position would move to Grade 9 Step C. Situations where the promotion involves a change of 2 or more grades, or a promotion that requires the employee to master a completely different set of knowledge and skills will be handled on a case by case basis based on the recommendation of the department head and approval of the County Board.

***Financial Consideration:**

***Legal Consideration:**

***Other Consideration:**

***Resolution (Wording should reflect the intent of the Board vote):**

Coordinator's Office Use (Do Not Write Below)

Date Received:	Comments:
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Board Action:

Comm.	Motion (First)	Motion (Second)	Vote			Vote Result	
			Yes	No	Abstain		
Swanson						Passed	
Johnston							
Folds						Failed	
Rasmussen							
Walker						Tabled	

ATTEST: Teresa Klein, Board Clerk

JACK SWANSON COMMITTEE MEETINGS

JUNE 30 - ROSEAU ECONOMIC DEVELOPMENT AUTHORITY

JUNE 30 - INSURANCE COMMITTEE ... APPROVED POLICY FOR PRETAX PROVIDERS TO INFORM EMPLOYEES OF OPTIONS

**JULY 1 - ROSEAU RIVER WATERSHED BOARD ... APPROVED (3-2)
ESTABLISHING MALUNG AS A POTENTIAL IMPOUNDMENT PROJECT ... OFFERED ROSEAU COUNTY HELP (ALONG WITH CITY OF ROSEAU) TO LOBBY FOR RETENTION AREAS ON STATE LAND**

**JULY 1 - CRIMINAL JUSTICE COORDINATING COMMITTEE ... LIFE CARE BEHAVIORAL HEALTH WILL OFFER LOCAL CHEMICAL DEPENDENCY COUNSELING FOR JUVENILES (THEY ARE CURRENTLY REFERRED TO NW MEDICAL CENTER IN T.R.F.); THERE HAVE BEEN 9 REFERRALS IN 2009, SOME AT COUNTY EXPENSE.
NEXT AGENDA WILL INCLUDE CONTINUED DISCUSSION ON ETHICAL ISSUES RE: DATA TRACKING VIA CRIMESTAR REPORTS ... AND DWI ASSESSMENTS.**

JULY 2 - NORTHERN COUNTIES LAND USE COORDINATING BOARD (CHISHOLM) ... HEARD FROM LES BENSCH, WITH THE LESSARD/ SAMS OUTDOOR HERITAGE COUNCIL; HE AGREED TO BRING A RESOLUTION INVITING A NCLUCB MEMBER TO SERVE AS AN EX OFFICIO MEMBER OF THE HERITAGE COUNCIL, AND AGREED TO BRING OUR CONCERNS RE: ADDITIONAL ACQUISITION OF LAND BY THE STATE ALSO HEARD FROM PETE MAKOWSKI, AIDE TO CONG. JIM OBERSTAR ON THE CLEAN WATER ACT, NATIONAL INFRASTRUCTURE NEEDS AND THE CAP AND TRADE PROPOSAL.

JULY 7 - ROSEAU COUNTY BOARD MEETING

JULY 8 - REGIONAL RADIO BOARD (T.R.F.) ... APPROVED 2010 BUDGET; DISCUSSED M.O.U. WITH MNDOT RE: ARMER, AND WHETHER NW COUNTIES WILL HAVE ACCESS TO STATE GRANT MONEY.

JULY 10 - MET WITH TODD MILLER AT THE ROSEAU RIVER WATERSHED OFFICE ON POTENTIAL IMPOUNDMENT SITES ON STATE LAND IN ROSEAU COUNTY; WILL FORWARD TO MIKE CARROLL FOR FUTURE MEETING.

JULY 13 - KAMAR (KARLSTAD)

ITEM # Discussion 1

REQUEST FOR BOARD ACTION

* Required Fields



*Person Responsible for Request Granitz, Anne	*Department Auditor	*Board Meeting Date Jul 14 2009
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***Subject Title (As it will appear on the agenda):**
Review Proposals to Provide Audit Services

***Background (Provide sufficient detail of the subject):**
Auditor Anne Granitz has requested and received proposals for the provision of mandatory county audit services. She will present proposals for your review.

***Financial Consideration:**

***Legal Consideration:**

***Other Consideration:**

***Resolution (Wording should reflect the intent of the Board vote):**

Coordinator's Office Use (Do Not Write Below)

Date Received:	Comments:
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Board Action:

Comm.	Motion (First)	Motion (Second)	Vote			Vote Result	
			Yes	No	Abstain		
Swanson						Passed	
Johnston							
Folds						Failed	
Rasmussen							
Walker						Tabled	

ATTEST: Teresa Klein, Board Clerk

ITEM # Discussion 2

REQUEST FOR BOARD ACTION

* Required Fields



*Person Responsible for Request Klein, Trish	*Department Coordinator	*Board Meeting Date Jul 14 2009
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***Subject Title (As it will appear on the agenda):**
Establish DNR Land Asset Pilot Project Work Group and Appoint Committee Members

***Background (Provide sufficient detail of the subject):**
At the 7/7/09 COW Meeting the Board met with DNR representatives and discussed progress to date on the DNR Land Asset Pilot Project for Roseau County. The Board agreed to move forward with the project and to establish DNR Land Asset Pilot Project Work Group and Appoint Committee Members. The Board will need to formally establish this as a committee and appoint delegates and alternates.

***Financial Consideration:**

***Legal Consideration:**

***Other Consideration:**

***Resolution (Wording should reflect the intent of the Board vote):**

Coordinator's Office Use (Do Not Write Below)

Date Received:	Comments:
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Board Action:

Comm.	Motion (First)	Motion (Second)	Vote			Vote Result	
			Yes	No	Abstain		
Swanson						Passed	
Johnston							
Folds						Failed	
Rasmussen							
Walker						Tabled	

ATTEST: Teresa Klein, Board Clerk

Proposed Actions from the Land Asset Pilot in Roseau County

For discussion with the Roseau County Board on 7/7/09

Committee/Work Group

- With County concurrence, set up a committee of DNR and county staff to meet regularly (quarterly?) for a year until 6/30/10 to advance land proposals of mutual interest and to foster communications.

Electronic Project Information

- Post selected existing datasets from the DNR data deli specific to Roseau County in a GIS type format on the internet for one year until 6/30/10. Data could be used by Roseau County and other potential partners.

Proposed Actions

- Prepare a small land exchange between DNR and Roseau County.
- Prepare an application to Roseau County for release of county tax forfeit land.
- Propose for sale 5 DNR-administered parcels identified as surplus .
- Review DNR land leases and identify those involving encroachments that could be resolved using the new authority granted for direct sales and then propose sales as appropriate.
- Review Ag leases in Roseau County.
- Others?

ITEM # Discussion 3

REQUEST FOR BOARD ACTION

* Required Fields



*Person Responsible for Request Klein, Trish	*Department Coordinator	*Board Meeting Date Jul 14 2009
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***Subject Title (As it will appear on the agenda):**
Develop Land Asset Pilot Project Work Group Operational Guidelines/Parameter of Authority

***Background (Provide sufficient detail of the subject):**
At the 7/7/09 COW meeting the Board met with DNR Regional Director Mike Carroll and Regional Operations Supervisor Cindy Buttleman to review the progress to date on the Land Asset Pilot Project. The Board agreed to move forward with the project but discussed the need to establish clear operational guidelines for the Roseau County Board Members that are appointed to this committee so that the Board's objectives and outcome expectations are clear.

***Financial Consideration:**

***Legal Consideration:**

***Other Consideration:**

***Resolution (Wording should reflect the intent of the Board vote):**

Coordinator's Office Use (Do Not Write Below)

Date Received:	Comments:
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Board Action:

Comm.	Motion (First)	Motion (Second)	Vote			Vote Result	
			Yes	No	Abstain		
Swanson						Passed	
Johnston							
Folds						Failed	
Rasmussen							
Walker						Tabled	

ATTEST: Teresa Klein, Board Clerk

ITEM # Discussion 4

REQUEST FOR BOARD ACTION

* Required Fields



*Person Responsible for Request Klein, Trish	*Department Coordinator	*Board Meeting Date Jul 14 2009
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***Subject Title (As it will appear on the agenda):**
Discuss Development of Off Highway Vehicle Recreational Park in Roseau County

***Background (Provide sufficient detail of the subject):**
The Board has discussed on numerous occasions the development of an Off Highway Vehicle Recreational Park in Roseau County as a way to prudently use the more than 4000 acres of Roseau County Recreational Area land that is owned by the county - primarily in unorganized June Berry and Solar Townships. This agenda item is an informal discussion to clarify the Board's interest and intent. Polaris Industries has been invited to solicit their interest in collaborating with the county on such a project and any ideas they may have.

***Financial Consideration:**

***Legal Consideration:**

***Other Consideration:**

***Resolution (Wording should reflect the intent of the Board vote):**

Coordinator's Office Use (Do Not Write Below)

Date Received:	Comments:
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Board Action:

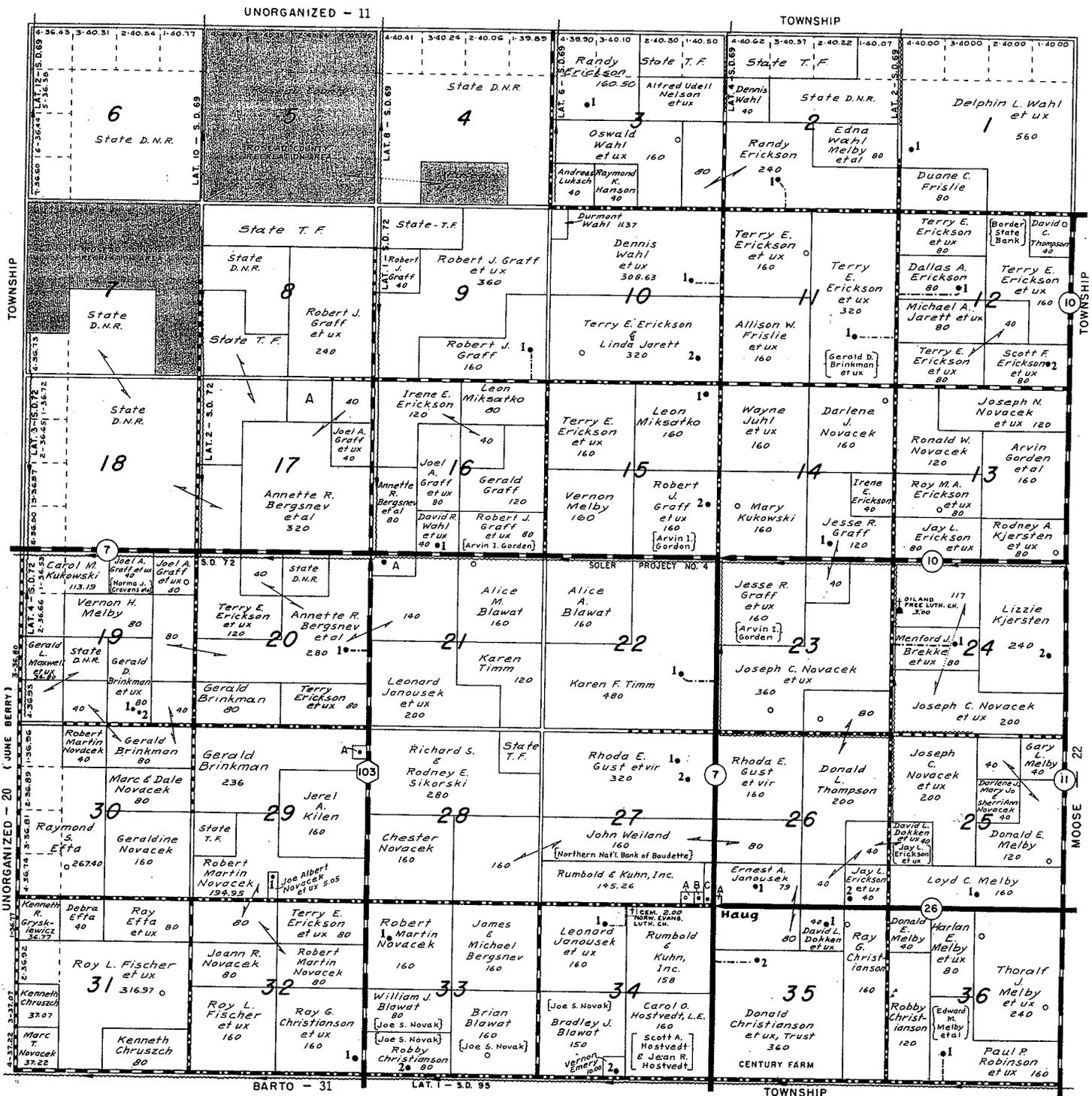
Comm.	Motion (First)	Motion (Second)	Vote			Vote Result	
			Yes	No	Abstain		
Swanson						Passed	
Johnston							
Folds						Failed	
Rasmussen							
Walker						Tabled	

ATTEST: Teresa Klein, Board Clerk

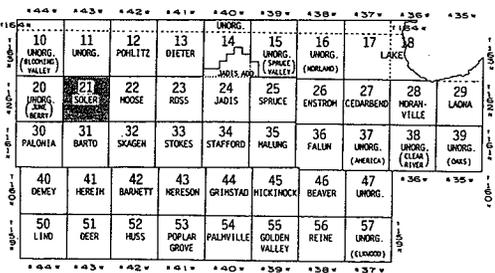
SOLER

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Township 162 N. Range 43 W.



17	A	DAVID A. JOHNSON, JAMES BERGSNEV, GORDON BARRETT, CLAY SORTEBERG & MICHAEL BERGSNEV	40.00
21	A	JAMES ORIN BERGSNEV (Annette R. Bergsnev et al)	20.00
26	A	ROSEAU COUNTY	1.00
27	A	HUGH M. KELLY et al	6.74
27	B	GERALD GRAFF	1.00
27	C	GERALD H. GRAFF et ux	7.00
29	A	LAMONTE GROSS et al, L.Est. [Michael L. & Kerry D. Gross]	4.00



ITEM # Correspondence
REQUEST FOR BOARD ACTION
 * Required Fields



*Person Responsible for Request Klein, Trish	*Department Coordinator	*Board Meeting Date Jul 14 2009
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***Subject Title (As it will appear on the agenda):**
 Correspondence

***Background (Provide sufficient detail of the subject):**
 Attached is correspondence for your review: They are: 1. DNR Letter regarding aquatic plant permit fees. 2. Letter from Betty Larsen regarding JD #63. 3. June stats from the Sheriff's office.

***Financial Consideration:**

***Legal Consideration:**

***Other Consideration:**

***Resolution (Wording should reflect the intent of the Board vote):**

Coordinator's Office Use (Do Not Write Below)

Date Received:	Comments:

Board Action:

Comm.	Motion (First)	Motion (Second)	Vote			Vote Result
			Yes	No	Abstain	
Swanson						Passed
Johnston						
Folds						Failed
Rasmussen						
Walker						Tabled

ATTEST: Teresa Klein, Board Clerk

Minnesota Department of Natural Resources

Division of Ecological Resources

REQUEST FOR COMMENTS

Possible Amendments to Rules Governing Aquatic Plant Permit Fees and Aquatic Plants and Nuisances, *Minnesota Rules*, chapter 6280.

Subject of Rules. The Minnesota Department of Natural Resources (DNR) requests comments on expanding the scope of amendments to rules governing aquatic plant permit fees and other parts of Chapter 6280.

On July 28, 2008, the DNR published a Request for Comments in the State Register on possible amendments to establish a fee schedule for aquatic plant management permits. The 2008 Minnesota Legislature stipulated that the fees shall be based upon the costs of receiving, processing, analyzing, and issuing permits, additional costs incurred after permit issuance to inspect and monitor the activities authorized by permit, and costs to enforce aquatic plant management rules and permit requirements.

Since the initial Request for Comments was published, the DNR has decided to consider additional revisions to the aquatic plant management rules in *Minnesota Rules*, chapter 6280. Some of the key areas that rule changes are being considered for include: adding definitions to clarify terms used in the proposed rules, clarify when site inspections are required prior to permit issuance, clarify when signatures on applications for permit may remain valid for longer than a single season, provide criteria that will allow aquatic plant control after September 1, clarify reporting requirements, and other changes that may arise during this rulemaking effort.

Persons Affected. The amendment to the rules will affect lakeshore property owners who apply for aquatic plant management permits, commercial aquatic pesticide applicators, commercial mechanical aquatic plant control companies, and businesses selling aquatic plant control products.

Statutory Authority. *Minnesota Statutes*, section 103G.615, subdivision 2, requires the Department to adopt rules establishing a fee schedule for permits to control or harvest aquatic plants other than wild rice. The 2008 legislature expanded this authority by eliminating a \$35 statutory fee for control of rooted aquatic vegetation for a parcel of shoreline and a \$750 maximum fee for APM permits (*Minnesota Laws* 2008, chapter 363, article 5, section 22), but also requires that fee increases may not go into effect until 45 legislative days after they have been reported to the legislature.

Minnesota Statutes, section 103G.615, subd. 3, requires the DNR to prescribe by rule the standards to issue and deny permits to destroy aquatic plants.

Public Comment. Interested persons or groups may submit comments or information on these possible rules in writing until 4:30 p.m. on August 14, 2009. The Department does not contemplate appointing an advisory committee at this time. An advisory committee has already been consulted about possible permit fee changes. The remaining amendments being considered are technical changes to facilitate permit issuance and effective implementation for permitted activities.

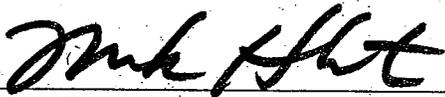
Rules Drafts. The Department has not yet prepared a draft of the amendments to these rules.

Agency Contact Person. Written comments, questions, requests to receive a draft of the rules when it has been prepared, and requests for more information on these rules should be directed to: Steve Enger at the Department of Natural Resources, 500 Lafayette Road, Saint Paul, Minnesota 55155-4025, phone 651-259-5092, FAX 651-296-1811, and steve.enger@state.mn.us. TTY users may call the Department at 651-296-5484 or 1-800-657-3929.

Alternative Format. Upon request, this Request for Comments can be made available in an alternative format, such as large print, Braille, or cassette tape. To make such a request, please contact the agency contact person at the address or telephone number listed above.

NOTE: Comments received in response to this notice will not necessarily be included in the formal rulemaking record submitted to the administrative law judge if and when a proceeding to adopt rules is started. The agency is required to submit to the judge only those written comments received in response to the rules after they are proposed. If you submitted comments during the development of the rules and you want to ensure that the Administrative Law Judge reviews the comments, you should resubmit the comments after the rules are formally proposed.

Dated: June 25, 2009



Mark Holsten, Commissioner
Department of Natural Resources

July 1, 2009

Nathan Dalager
HDR Engineering
324 2nd St East
Thief River Falls, MN 56701

Roseau River Watershed District
P.O. Box 26
Roseau, MN 56751

Roseau County Commissioners
Roseau County Courthouse
606 5th Ave SW
Roseau, MN 56751

RE: Judicial Ditch #63
N/S Lateral
TWP Palmville, Sections 18-19
TWP Polar Grove Sections 13-24

Dear Sirs:

Reference is made to the above entitled matter which concerns me very much because it affects my accessibility and property drainage. In May I learned of the tree and brushing project along the above mentioned ditch which I was happy to see done. However, in observing the work done, it appears that a lot of the trees that were cut down are in the water of the ditch. On Memorial Day weekend I returned to take photos. They are enclosed for your information and viewing.

On June 15th I spoke with County Commissioner Orris Rasmussen and Rob Sando of the Roseau River Watershed District regarding the problem. Both said that they would get back to me. I await their reply and any help and information they may have.

A large sum of money was spent on the Palmville Project and also on the North/South ditch between sections 18 and 19 of Palmville township; sections 13 and 24 of Polar Grove Township installing culverts, removing beaver dams and debris to make it accessible for future trapping and prevention of beavers returning and building dams, and to have a proper operation of the ditch system as part of the Palmville Project. It appears to me that all the trees and brush that lay in the ditch water are an aid to the beavers to build more and better dams without much work on their part. Removal of the trees and brush from the ditch water surely must have been a requirement of the project. If this project was done when the ground was frozen and snow on the ground, it seems that it would have been appropriate to pile the large trees and burn them, or removed them from the ditch to across the spoil to the east. If left unattended they will freeze into the water this fall, and with Springs run off or any high water there will be enough debris gathering

in the bottom of the ditch without the additional trees and brush blocking the flow of water, and causing the ditch to be inoperable let alone inviting the beaver back to build more dams.

Sincerely,



Betty Larsen
302 5th St SE
Roseau, MN 56751

Tele: 218-463-1646

enclosures



ROSEAU COUNTY SHERIFF

604 5th Avenue Southwest * Roseau, Minnesota 56751



Sheriff Jule D. Hanson
Office: (218) 463-1421
Fax: (218) 463-1455

July 1, 2009

The Roseau County Sheriff's Office reports their stats for the month of June.

In the month of June we had a number of domestic assault calls. The Sheriff's Office works together with Crime Victim Services to help prevent, and educate the public so that there is less domestics and our goal is to have no domestic assaults in Roseau County.

The Sheriff's Office also observed an increase in underage and minor consumption incidents. We encountered two large underage consumption parties in rural Roseau County and used ZAPS Protocol initiated by the Roseau County Prevention Coalition team.

The Sheriff's Office will be discontinuing using Administrative Citations due to new legislative law. The Sheriff's Office will be using the regular State Citations in the future. The Sheriff's Office purchased a new squad car using these Administrative funds.

The Sheriff's Office would like to remind people to buckle up, and make sure you have plenty of time to get to where you are going. We want this to be a safe summer.

The 4th of July weekend is upon us. You can purchase legal fireworks from your local stores. Do not buy fireworks in another state and transport them in, fireworks that propel or explode are illegal in Minnesota. The fine and jail time are not worth it.

Chief Deputy
Terry Bandemer

Number	Call
	Citations
14	Speed
2	No Seat Belt
1	Expired Registration
1	Exhibition Driving
1	Open Bottle
1	Careless Driving
1	Expired DL
1	No Minnesota DL
1	Driving After Cancellation
1	Driving After Revocation
1	Driving After Suspension
6	No Proof of Insurance
1	Display Wrong Plate
1	Deer MVA
1	MVA Property Damage
1	Hit and Run with Property Damage
2	Reports of Dog Bites
1	TB Permit Check
2	Grass Fire
3	Ambulance Calls with Deputy
3	Mental Health Cases
12	Domestic Complaints
1	Public Assists
20	Animal Complaints
7	Noise Complaints
5	Harassment Orders Received
2	Order for Protections Received
9	Permit to Acquire
6	Permit to Carry
4	Welfare Checks
3	Harassing Phone Calls
1	Attempt to Locate
1	Assist Other Agencies
3	Tow Calls
8	Suspicious Vehicle
9	Suspicious Persons
1	Missing Persons
9	Adult Transports
6	Juvenile Transports
2	911 Fail Checks
2	Home Monitoring Checks
6	Arrest on Warrant

1	Powerline Down
1	Red Cross Request
2	Report Scam
1	Property Exchange Request
8	NSF Checks
3	Car Unlock
2	Motorist Assist
1	Alarm Checks
	Traffic Stops
18	Speed Warnings
1	No Trailer Lights Warning
3	No Headlight Warning
3	Left of Center Warnings
1	Expired Registration Warning
3	Stop Sign Violation Warning
1	Seatbelt Warning
1	No Exhaust Warning
3	Jail Incidents
1	Assaults
4	Burglary
4	Drug Offenses
3	Misd DWI
1	Criminal Sexual Conduct
5	Minor Consumption under 18
1	Disorderly Conduct
3	Damage to Property
3	Tresspass
6	Theft
11	Theft from Building
1	Theft from Vehicle
1	Order for Protection Violation
1	Probation Violation