

ORDINANCE

SUBJECT: LA CROSSE COUNTY FUND BALANCE POLICY

COMMITTEE: EXECUTIVE COMMITTEE

FIRST CONSIDERATION: November 15, 2011

FINAL CONSIDERATION: December 15, 2011

ORDINANCE # 102 – 12/11 **PUBLICATION DATE** 12/21/11

The County Board of Supervisors of La Crosse County does ordain as follows:

**AN ORDINANCE TO REPEAL AND RECREATE S. 4.12 ENTITLED
“LA CROSSE COUNTY FUND BALANCE POLICY” OF THE GENERAL CODE
OF LA CROSSE COUNTY, WISCONSIN**

ANALYSIS

Please see the attached “GASB: Fact Sheet about Fund Balance Reporting and Governmental Fund Type Definitions”

INFORMATION:

County Board Rules: Governing Body s. 2.02(8) states, in part: Ordinances are drafted by the Corporation Counsel. After the ordinance has been reviewed by a standing committee, each Supervisor will be given a copy of the ordinance showing the deleted language (grayed) and the new language (underlined) and an analysis of the intent of the ordinance. After introduction to the County Board, the ordinance shall be referred to the next monthly meeting unless waived by a 2/3 vote of the Supervisors present and a public hearing may be held if requested by a Supervisor. An amendment may be introduced and debated at either the original or the referred meeting. Copies of the ordinances of the County of La Crosse in their entirety are available with Corporation Counsel, County Clerk, or www.co.la-crosse.wi.us/code/.

(rev. 3/03)