

MARATHON COUNTY BOARD OF SUPERVISORS

ANNUAL MEETING

Tuesday, October 18, 2016 - 7:00 p.m.

Marathon County Courthouse

1. Call to Order

The meeting was called to order by Chairperson Gibbs at 7:00 p.m., the agenda being duly signed and posted.

2. Pledge of Allegiance

The Pledge of Allegiance to the Flag was recited.

3. Reading of Notice

The Clerk read the meeting notice, as follows:

A. OPENING OF SESSION:

1. Meeting called to order by Chairperson Gibbs at 7:00 p.m., the agenda being duly signed and posted
2. Pledge of Allegiance to the Flag
3. Reading of Notice
4. Request for silencing of cellphones and other electronic devices
5. Roll Call
6. Acknowledgment of visitors

B. PRESENTATION:

7. Drawing of United Way Basket Winners

C. CONSENT AGENDA:

8. Approval of minutes from the September 15 and 20, 2016 meetings
9. Referral of bills and communications to respective committees
10. Authorizing the Clerk to issue orders, bills and claims from the last session through this session
11. Confirmation of Appointments:
 - a) North Central Community Services Program Board
 - b) Board of Health
12. Enactment of Ordinance:
 - a) Town of Hewitt Rezone, Dale Krause #O-25-16
13. Adoption of Resolutions:
 - a) Education & Economic Development Committee:
 - A. Recognizing October as Co-op Month in Marathon County #R-51-16

D. REPORT:

14. Quarterly Recognition of a County Employee Who Best Exemplified Our Core Values During this Quarter
15. 2017 Budget Presentation

E. ORDINANCE:

16. Creating Sec. 3.105 of the General Code of Ordinances: To Establish a Procedure for Procurement of Outside Professional Attorney Services #O-26-16

R E S O L U T I O N S

F. HUMAN RESOURCES, FINANCE AND PROPERTY COMMITTEE:

17. 2016 Budget Transfers for Marathon County Department Appropriations #R-52-16
18. Resolution Awarding the Sale of \$3,165,000 General Obligation Promissory Notes, Series 2016 #R-53-16
19. Resolution to Amend the 2017 Budget and Property Tax Levy Assumptions Resolution #R-54-16

G. MISCELLANEOUS BUSINESS:

20. Announcements or requests
21. Move to adjourn

4. Request for Silencing of Cellphones and Other Electronic Devices

Chairperson Gibbs stated the request.

5. Roll Call

The Clerk initiated the roll. 33 Supervisors were present as shown:

<u>Supervisor</u>	<u>District</u>	<u>Supervisor</u>	<u>District</u>
Katie Rosenberg	1	Sara Guild.....	20
James Seefeldt (excused)	2	Kurt Kluck (excused)	21
David Nutting.....	3	Alan Christensen	22
John Robinson.....	4	Chris Voll	23
Joel Lewis	5	Jean Maszk	24
Jack Hoogendyk	6	Sandi Cihlar	25
Orval Quamme	7	John Durham	26
Karen Kellbach.....	8	Thomas Seubert.....	27
Lee Peek.....	9	Maynard Tremelling	28
Sherry Abitz	10	Robert Wegner	29
Dave Wysong (excused).....	11	Richard Gumz.....	30
Arnold Schlei	12	Allen Drabek	31
Matthew Bootz (excused).....	13	Kurt Gibbs	32
Rick Seefeldt.....	14	Tim Buttke.....	33
Randy Fifrick	15	Gary Beastro (excused)	34
Jeffrey Zriny.....	16	Jacob Langenhahn	35
E. J. Stark	17	Bill Miller	36
Craig McEwen	18	Allen Opall	37
Yee Leng Xiong	19	Jim Schaefer	38

6. Acknowledgement of Visitors

Chairperson Gibbs acknowledged and welcomed visitors to the meeting.

B. PRESENTATION

Administrator Karger announced that the United Way basket raffle raised \$5,767, which is \$734 more than last year. Winners of the baskets were drawn as follows:

- | | |
|---------------------------|----------------------------|
| Basket #1 - Ronda Marten | Basket #7 - Terry Seidler |
| Basket #2 - Dawn Perez | Basket #8 - Al Christensen |
| Basket #3 - Deb DeLaporte | Basket #9 - Barbara Parker |
| Basket #4 - Kassidi Wood | Basket #10 - Kathy Neitzel |
| Basket #5 - Dave Jaeger | Basket #11 - Dave Drozd |
| Basket #6 - Kim Hornung | Basket #12 - Jean Kopplin |

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C. CONSENT AGENDA

Discussion: None.

Action: **MOTION BY ZRINY, SECOND BY NUTTING, TO APPROVE AGENDA ITEMS 8 – 13(a)A AS LISTED ON THE CONSENT AGENDA. MOTION CARRIED ON A ROLL VOTE, 33 - 0.** As part of the consent agenda, minutes of the September 15 and 20, 2016 meetings were approved. The bills and communications were referred to respective committees. The Clerk was authorized to issue orders, bills and claims from the last session through this session. The following appointments were confirmed, Ordinance #O-25-16 was enacted, and Resolution #R-51-16 was adopted.

Follow Through: None.

APPOINTMENT
North Central Community Services Program Board

I, Brad Karger, Marathon County Administrator, do hereby, upon approval of the Board of Supervisors, appoint Dr. Corina Norrbom, 1802 Fawn Avenue, Rothschild, to the North Central Community Services Program Board for a three year term to expire December 31, 2019, replacing Joanne Kelly.

Per diem and mileage/expense reimbursement will be paid to eligible members of the Board.

Dated this 18th day of October, 2016.

BRAD KARGER, COUNTY ADMINISTRATOR

APPOINTMENT
Board of Health

I, Brad Karger, Marathon County Administrator, do hereby upon approval of the Board of Supervisors, re-appoint the following individuals to the Board of Health for five year terms to expire December 31, 2021:

Julie Fox, One Corporate Drive, Suite 103, Wausau

Susan Bugni, 2261 Forest Grove Avenue, Mosinee

Per diem and mileage/expense reimbursement is allowed, paid upon request.

Dated this 18th day of October, 2016.

BRAD KARGER, COUNTY ADMINISTRATOR

REPORT AND ORDINANCE
Town of Hewitt Rezone

The Marathon County Land Conservation and Zoning Committee, having considered on October 4, 2016, the petition to amend the General Code of Ordinances for Marathon County Chapter 17 Zoning Code filed by Dale Krause to rezone from R-R Rural Residential to G-A General Agriculture, the following described lands: part of the SW¹/₄ SE¹/₄, Section 36, T30N, R9E, Town of Hewitt, described as CSM Vol 7 Pg 302 (#1916) doc #742466, and having held public hearing thereon, pursuant to Section 59.69, Wisconsin Statutes, notice thereof having been given as provided by law, and being duly informed of the facts pertinent to the changes proposed and duly advised of the wishes of the people in the area affected, hereby recommends the petition be granted as applied for.

LAND CONSERVATION AND ZONING COMMITTEE

ORDINANCE #O-25-16

WHEREAS, the Marathon County Board of Supervisors has heretofore been petitioned to amend the General Code of Ordinances for Marathon County Chapter 17 Zoning Code; and

WHEREAS, the petition has been referred to the Marathon County Land Conservation and Zoning Committee for public hearing; and

WHEREAS, the Marathon County Land Conservation and Zoning Committee, on due notice conducted a public hearing on the proposed amendment, and filed their recommendation with the Board; and

WHEREAS, the proposed amendment has been given due consideration by the Board in open session;

NOW, THEREFORE, the County Board of Supervisors of the County of Marathon does ordain as follows: The General Code or Ordinances for Marathon County Chapter 17 Zoning Code (and accompanying Zoning Map) is amended in the following respects: That part of the SW¼ SE¼, Section 36, T30N, R9E, Town of Hewitt, described as CSM Vol 7 Pg 302 (#1916) doc #742466 , be rezoned from R-R Rural Residential to G-A General Agriculture.

Dated this 4th day of October, 2016.

LAND CONSERVATION AND ZONING COMMITTEE

RESOLUTION #R-51-16
Recognizing October as Co-Op Month in Marathon County

WHEREAS, October has been nationally recognized as co-op month for more than half a century; and

WHEREAS, Wisconsin was among the first states to enact laws authorizing the establishment of cooperatives; and

WHEREAS, hundreds of cooperatives currently exist across the State of Wisconsin, providing services related to agricultural marketing and supply, financing, electricity, transportation, health care, food, housing, insurance, and numerous other areas that collectively benefit millions of member-owners; and

WHEREAS, cooperatives allow for continued innovation and collective entrepreneurship within our communities; and

WHEREAS, Marathon County is committed to fostering innovation and entrepreneurship.

THEREFORE, BE IT RESOLVED that the Marathon County Board of Supervisors does hereby recognize October as Co-op Month in Marathon County, honor currently existing cooperatives for their contribution to our communities, and encourage continued innovation and entrepreneurship through the formation of cooperatives.

Respectfully submitted this 18th day of October, 2016.

Fiscal Impact: None

EDUCATION & ECONOMIC DEVELOPMENT COMMITTEE

The above appointments were confirmed, Ordinance #O-25-16 was enacted, and Resolution #R-51-16 was adopted as part of the consent agenda.

REPORT
Quarterly Recognition of a County Employee Who Best Exemplified Our Core Values During This Quarter

Administrator Karger presented Mary Ann Winchell of the Facilities and Capital Management Department with a Certificate of Excellence. She received this award for exemplifying the core value of Shared Purpose. Mary Ann helped a deaf co-worker become acclimated to his new job and made sure he understood his responsibilities and was comfortable with his duties.

REPORT
2017 Budget Presentation

Administrator Karger went over the 2017 Budget Message and Summary. The proposed tax rate is \$5.049.

ORDINANCE #O-26-16
**Creating Sec. 3.105 of the General Code of Ordinances: To Establish a Procedure
for Procurement of Outside Professional Attorney Services**

WHEREAS, the Board of Supervisors for Marathon County has previously created Chapter 3 of the General Code of Ordinances for Marathon County (Gen. Code) which establishes a procedure for procurement of goods and services on behalf for Marathon County, pursuant to O-3-88; and

WHEREAS, the Board adopted a procedure for procurement of professional engineering, architectural and surveying services, as sec. 3.10 Gen. Code, pursuant to O-23-95; and

WHEREAS, the Marathon County Human Resources and Finance Committee has approved amendment of the procurement code to create a procedure for the procurement of outside professional attorney services, pursuant to the attached.

NOW THEREFORE, BE IT HEREBY ORDAINED AND RESOLVED by the Board of Supervisors of the County of Marathon that sec. 3.105, General Code of Ordinances, is created pursuant to the attached.

BE IT FURTHER ORDAINED AND RESOLVED that said ordinance shall be effective upon passage and publication as prescribed by law.

Dated this 18th day of October, 2016.

Fiscal Impact: Creation of this ordinance has no budgetary impact. Funds for procurement of outside counsel not paid for by Marathon County's insurers will be provided in Corporation Counsel budget.

HUMAN RESOURCES AND FINANCE COMMITTEE

ATTACHMENT

~~3.1051~~ Attorney Professional Services.

a) Retention of Legal Services. Except as provided below, the Corporation Counsel shall hire and manage all outside legal counsel engaged to represent and/or advise the county regarding all matters of any character, in which the county is interested.

1. All departments or standing committees wishing to engage outside legal counsel shall contact Marathon County Office of Corporation Counsel.
2. The County may enter into negotiated contracts without a competitive selection process for the procurement of professional services in individual cases or matters, if the services are to be provided by attorneys who charge on an hourly basis.
3. When retention of legal services to perform ongoing services in a type of matter, such as bond counsel or prosecution services, is required, the procurement policy for professional services shall be followed.
4. The Corporation Counsel may act in concert with any Department Head or chairperson whose department, committee or other governance subgroup is affected by said legal matters and shall have authority to sign engagement letters on behalf of the County.

b) Limitation of Fees. Counsel who are designated or engaged by the county's insurance carriers shall be monitored by Corporation Counsel, but shall be paid by said insurance carriers. In all other matters, where the aggregate legal fees exceed the initial fee agreement or \$25,000, whichever is less, the Corporation Counsel shall notify the Human Resource/Finance Committee of the status of the matter and seek approval for additional expenditures. Any contract for services or letter of engagement shall reference this limitation on fees.

c) Billing Frequency and Format.

1. Time Charges. Actual time should be billed in one-tenth (.10) hour increments.
2. Billing Frequency. Invoices for legal services or expense shall be invoiced every 30 days from the date of initial suit assignment and monthly thereafter.
3. Invoices submitted more than 60 days after the last date of legal services will require explanation of the billing delay to the Corporation Counsel.
4. Invoices submitted more than one (1) year after the last date of legal services or expense may be rejected.

d) Filing of Agreements. Attorney professional services contracts or agreements should be placed on file with the County Clerk.

e) Conflict of Interest. In cases where the Corporation Counsel has a conflict, the County Administrator shall act pursuant to the procedure set forth above. In cases where both the Corporation Counsel and the Administrator have a conflict, the County Board Chair shall act pursuant to the procedure set forth above.

Discussion: None.

Action: **MOTION BY ROBINSON, SECOND BY SCHAEFER, TO ENACT THE ORDINANCE. MOTION CARRIED ON A ROLL CALL VOTE, 33 – 0.**

Follow Through: None stated; see ordinance.

RESOLUTION # R-52-16
Approve 2016 Budget Transfers for Marathon County
Department Appropriations

WHEREAS, Section 65.90(5)(a) dictates that appropriations in the Marathon County budget may not be modified unless authorized by a vote of two-thirds of the entire membership of the County Board of Supervisors, and

WHEREAS, the Human Resources, Finance and Property Committee has reviewed and does recommend the 2016 transfers listed below, and

NOW, THEREFORE, BE IT RESOLVED the Marathon County Board of Supervisors authorize and direct the budget transfers as listed below:

Transfer from:	CPZ-261-783 DNR Fenwood Creek grant
Transfer to:	CPZ-261-783 DNR Fenwood Creek –direct payments
Amount:	\$100,000
Re:	DNR Fenwood Creek Watershed Project

Transfer from:	Social Services-176-457 State Grants and Aid
Transfer to:	Social Services-176-457 Other Professional Services
Amount:	\$30,442
Re:	Marathon County is the fiscal agent for the 4 county Income Maintenance Consortium and process all eligibility determinations for FoodShare, Medicaid, Kinship Care and Caretaker Supplements for the 4 County consortium

Transfer from:	Parks-141-721 Bluegill Bay Donations
Transfer to:	Parks 141-721 Reconstruct Park
Amount:	\$119,337
Re:	Record Donations for restoration of Bluegill Bay park

Transfer from:	Sheriff-480-884 DNA Sample Reimbursement
Transfer to:	Sheriff-480-884 DNA Sample Reimbursement
Amount:	\$4,780
Re:	DNA Sample reimbursement from the State

Transfer from:	Sheriff-124-986 K9 unit Donations
Transfer to:	Sheriff 124-986 K9 unit supplies
Amount:	\$2,500
Re:	Record donation revenue for K9 unit supplies

Transfer from:	Sheriff-319-840 Federal Grant
Transfer to:	Sheriff-319-840 Drug grant reimbursement
Amount:	\$1,717
Re:	Org Crime Drug Enforcement Task Force grant (OCDETF)

That a Class 1 Notice of this transaction be published within (10) days of its adoption;

BE IT FURTHER RESOLVED that the County Board of Supervisors hereby authorizes and directs the Marathon County Clerk to issue checks pursuant to this resolution and the Marathon County Treasurer to honor said checks.

BE IT FURTHER RESOLVED that the proper officers of Marathon County are hereby authorized and directed to take all actions necessary to effect this policy.

Respectfully submitted this 18th day of October 2016.

Fiscal Note: This resolution modifies the revenues and expenditures for various County funds. There is no additional County levy appropriated in this resolution.

HUMAN RESOURCES, FINANCE AND PROPERTY COMMITTEE

Discussion:

- A 2/3 vote is required to pass this resolution.
- Supervisor Robinson stated he will be abstaining from the vote because of his employment with the DNR.
- A request was made for a listing of all the contributions made to the Bluegill Bay Park restoration project.

Action: **MOTION BY DURHAM, SECOND BY MCEWEN, TO ADOPT THE RESOLUTION. MOTION CARRIED ON A ROLL CALL VOTE, 32 – 0, WITH SUPERVISOR ROBINSON ABSTAINING FROM THE VOTE.**

Follow Through: None stated; see resolution.

**RESOLUTION #R-53-16
Resolution Awarding the Sale of
\$3,150,000 General Obligation Promissory Notes, Series 2016**

WHEREAS, on September 20, 2016, the County Board of Supervisors of Marathon County, Wisconsin (the "County") adopted a resolution authorizing the issuance of general obligation promissory notes (the "Notes") in an amount not to exceed \$3,180,000 for the public purpose of refunding obligations of the County, including interest on them, specifically, the General Obligation Promissory Notes, Series 2009A, dated February 1, 2009, maturing in the years 2017 and 2018 (the "Refunded Obligations") (hereinafter the refinancing of the Refunded Obligations shall be referred to as the "Refunding");

WHEREAS, the County Board of Supervisors deems it to be necessary, desirable and in the best interest of the County to refund the Refunded Obligations for the purpose of achieving debt service cost savings;

WHEREAS, counties are authorized by the provisions of Section 67.12(12), Wisconsin Statutes, to borrow money and issue general obligation promissory notes to refinance their outstanding obligations;

WHEREAS, the County has directed Public Financial Management, Inc. ("PFM") to take the steps necessary to sell the Notes to pay the cost of the Refunding;

WHEREAS, PFM, in consultation with the officials of the County, prepared an Official Notice of Sale (a copy of which is attached hereto as Exhibit A and incorporated herein by this reference) setting forth the details of and the bid requirements for the Notes and indicating that the Notes would be offered for public sale on October 18, 2016;

WHEREAS, the County Clerk (in consultation with PFM) caused notice of the sale of the Notes to be published and/or announced and caused the Official Notice of Sale to be distributed to potential bidders offering the Notes for public sale;

WHEREAS, the County has duly received bids for the Notes as described on the Bid Tabulation attached hereto as Exhibit B and incorporated herein by this reference (the "Bid Tabulation");

WHEREAS, it has been determined that the bid proposal (the "Proposal") submitted by the financial institution listed first on the Bid Tabulation fully complies with the bid requirements set forth in the Official Notice of Sale and is deemed to be the most advantageous to the County. PFM has recommended that the County accept the Proposal. A copy of said Proposal submitted by such institution (the "Purchaser") is attached hereto as Exhibit C and incorporated herein by this reference; and

WHEREAS, the Notes shall be issued in the aggregate principal amount of \$3,150,000.

NOW, THEREFORE, BE IT RESOLVED by the County Board of Supervisors of the County that:

Section 1A. Ratification of the Official Notice of Sale and Offering Materials. The County Board of Supervisors of the County hereby ratifies and approves the details of the Notes set forth in Exhibit A attached hereto as and for the details of the Notes. The Official Notice of Sale and any other offering materials prepared and circulated by PFM are hereby ratified and approved in all respects. All actions taken by officers of the County and PFM in connection with the preparation and distribution of the Official Notice of Sale and any other offering materials are hereby ratified and approved in all respects.

Section 1B. Award of the Notes. For the purpose of paying the cost of the Refunding, there shall be borrowed pursuant to Section 67.12(12), Wisconsin Statutes, the principal sum of THREE MILLION ONE HUNDRED FIFTY THOUSAND DOLLARS (\$3,150,000) from the Purchaser in accordance with the terms and conditions of the Proposal. The Proposal of the Purchaser offering to purchase the Notes for the sum set forth on the Proposal (as modified on the Bid Tabulation and reflected in the Pricing Summary referenced below and incorporated herein), plus accrued interest to the date of delivery, is hereby accepted. The Chairperson and County Clerk or other appropriate officers of the County are authorized and directed to execute an acceptance of the Proposal on behalf of the County. The good faith deposit of the Purchaser shall be retained by the County Treasurer until the closing of the note issue, and any good faith deposits submitted by unsuccessful bidders shall be promptly returned. The Notes shall bear interest at the rates set forth on the Proposal.

Section 2. Terms of the Notes. The Notes shall be designated "General Obligation Promissory Notes, Series 2016"; shall be issued in the aggregate principal amount of \$3,150,000; shall be dated their date of issuance; shall be in the denomination of \$5,000 or any integral multiple thereof; shall be numbered R-1 and upward; and shall bear interest at the rates per annum and mature on February 1 of each year, in the years and principal amounts as set forth on the Pricing Summary attached hereto as Exhibit D-1 and incorporated herein by this reference. Interest shall be payable semi-annually on February 1 and August 1 of each year commencing on February 1, 2017. Interest shall be computed upon the basis of a 360-day year of twelve 30-day months and will be rounded pursuant to the rules of the Municipal Securities Rulemaking Board. The schedule of principal and interest payments due on the Notes is set forth on the Debt Service Schedule attached hereto as Exhibit D-2 and incorporated herein by this reference (the "Schedule").

Section 3. Redemption Provisions. The Notes shall not be subject to optional redemption.

Section 4. Form of the Notes. The Notes shall be issued in registered form and shall be executed and delivered in substantially the form attached hereto as Exhibit E and incorporated herein by this reference.

Section 5. Tax Provisions.

(A) Direct Annual Irrepealable Tax Levy. For the purpose of paying the principal of and interest on the Notes as the same becomes due, the full faith, credit and resources of the County are hereby irrevocably pledged, and there is hereby levied upon all of the taxable property of the County a direct annual irrepealable tax in the years 2016 and 2017 for the payments due in the years 2017 and 2018 in the amounts set forth on the Schedule.

(B) Tax Collection. So long as any part of the principal of or interest on the Notes remains unpaid, the County shall be and continue without power to repeal such levy or obstruct the

collection of said tax until all such payments have been made or provided for. After the issuance of the Notes, said tax shall be, from year to year, carried onto the tax roll of the County and collected in addition to all other taxes and in the same manner and at the same time as other taxes of the County for said years are collected, except that the amount of tax carried onto the tax roll may be reduced in any year by the amount of any surplus money in the Debt Service Fund Account created below.

(C) Additional Funds. If at any time there shall be on hand insufficient funds from the aforesaid tax levy to meet principal and/or interest payments on said Notes when due, the requisite amounts shall be paid from other funds of the County then available, which sums shall be replaced upon the collection of the taxes herein levied.

Section 6. Segregated Debt Service Fund Account.

(A) Creation and Deposits. There be and there hereby is established in the treasury of the County, if one has not already been created, a debt service fund, separate and distinct from every other fund, which shall be maintained in accordance with generally accepted accounting principles. Debt service or sinking funds established for obligations previously issued by the County may be considered as separate and distinct accounts within the debt service fund.

Within the debt service fund, there hereby is established a separate and distinct account designated as the "Debt Service Fund Account for \$3,150,000 General Obligation Promissory Notes, Series 2016" (the "Debt Service Fund Account") and such account shall be maintained until the indebtedness evidenced by the Notes is fully paid or otherwise extinguished. The County Treasurer shall deposit in the Debt Service Fund Account (i) all accrued interest received by the County at the time of delivery of and payment for the Notes; (ii) any premium not used for the Refunding which may be received by the County above the par value of the Notes and accrued interest thereon; (iii) all money raised by the taxes herein levied and any amounts appropriated for the specific purpose of meeting principal of and interest on the Notes when due; (iv) such other sums as may be necessary at any time to pay principal of and interest on the Notes when due; (v) surplus monies in the Borrowed Money Fund as specified below; and (vi) such further deposits as may be required by Section 67.11, Wisconsin Statutes.

(B) Use and Investment. No money shall be withdrawn from the Debt Service Fund Account and appropriated for any purpose other than the payment of principal of and interest on the Notes until all such principal and interest has been paid in full and the Notes canceled; provided (i) the funds to provide for each payment of principal of and interest on the Notes prior to the scheduled receipt of taxes from the next succeeding tax collection may be invested in direct obligations of the United States of America maturing in time to make such payments when they are due or in other investments permitted by law; and (ii) any funds over and above the amount of such principal and interest payments on the Notes may be used to reduce the next succeeding tax levy, or may, at the option of the County, be invested by purchasing the Notes as permitted by and subject to Section 67.11(2)(a), Wisconsin Statutes, or in permitted municipal investments under the pertinent provisions of the Wisconsin Statutes ("Permitted Investments"), which investments shall continue to be a part of the Debt Service Fund Account. Any investment of the Debt Service Fund Account shall at all times conform with the provisions of the Internal Revenue Code of 1986, as amended (the "Code") and any applicable Treasury Regulations (the "Regulations").

(C) Remaining Monies. When all of the Notes have been paid in full and canceled, and all Permitted Investments disposed of, any money remaining in the Debt Service Fund Account shall be transferred and deposited in the general fund of the County, unless the County Board of Supervisors directs otherwise.

Section 7. Proceeds of the Notes: Segregated Borrowed Money Fund. The proceeds of the Notes (the "Note Proceeds") (other than any premium not used for the Refunding and accrued interest which must be paid at the time of the delivery of the Notes into the Debt Service Fund Account created above) shall be deposited into a special fund separate and distinct from all other funds of the County and disbursed solely for the purpose for which borrowed or for the payment of the principal of and the interest on the Notes. In no event shall monies in the Borrowed Money Fund be used to fund operating expenses of the general fund of the County or of any special revenue fund of the County that is supported by property taxes. Monies in the Borrowed Money Fund may be temporarily invested in Permitted Investments. Any monies, including any income

from Permitted Investments, remaining in the Borrowed Money Fund after the purpose for which the Notes have been issued has been accomplished, and, at any time, any monies as are not needed and which obviously thereafter cannot be needed for such purpose shall be deposited in the Debt Service Fund Account.

Section 8. No Arbitrage. All investments made pursuant to this Resolution shall be Permitted Investments, but no such investment shall be made in such a manner as would cause the Notes to be "arbitrage bonds" within the meaning of Section 148 of the Code or the Regulations and an officer of the County, charged with the responsibility for issuing the Notes, shall certify as to facts, estimates, circumstances and reasonable expectations in existence on the date of delivery of the Notes to the Purchaser which will permit the conclusion that the Notes are not "arbitrage bonds," within the meaning of the Code or Regulations.

Section 9. Compliance with Federal Tax Laws. (a) The County represents and covenants that the projects financed by the Notes and by the Refunded Obligations and the ownership, management and use of the projects will not cause the Notes or the Refunded Obligations to be "private activity bonds" within the meaning of Section 141 of the Code. The County further covenants that it shall comply with the provisions of the Code to the extent necessary to maintain the tax-exempt status of the interest on the Notes including, if applicable, the rebate requirements of Section 148(f) of the Code. The County further covenants that it will not take any action, omit to take any action or permit the taking or omission of any action within its control (including, without limitation, making or permitting any use of the proceeds of the Notes) if taking, permitting or omitting to take such action would cause any of the Notes to be an arbitrage bond or a private activity bond within the meaning of the Code or would otherwise cause interest on the Notes to be included in the gross income of the recipients thereof for federal income tax purposes. The County Clerk or other officer of the County charged with the responsibility of issuing the Notes shall provide an appropriate certificate of the County certifying that the County can and covenanting that it will comply with the provisions of the Code and Regulations.

(b) The County also covenants to use its best efforts to meet the requirements and restrictions of any different or additional federal legislation which may be made applicable to the Notes provided that in meeting such requirements the County will do so only to the extent consistent with the proceedings authorizing the Notes and the laws of the State of Wisconsin and to the extent that there is a reasonable period of time in which to comply.

Section 10. Designation as Qualified Tax-Exempt Obligations. The Notes are hereby designated as "qualified tax-exempt obligations" for purposes of Section 265 of the Code, relating to the ability of financial institutions to deduct from income for federal income tax purposes, interest expense that is allocable to carrying and acquiring tax-exempt obligations.

Section 11. Execution of the Notes; Closing; Professional Services. The Notes shall be issued in printed form, executed on behalf of the County by the manual or facsimile signatures of the Chairperson and County Clerk, authenticated, if required, by the Fiscal Agent (defined below), sealed with its official or corporate seal, if any, or a facsimile thereof, and delivered to the Purchaser upon payment to the County of the purchase price thereof, plus accrued interest to the date of delivery (the "Closing"). The facsimile signature of either of the officers executing the Notes may be imprinted on the Notes in lieu of the manual signature of the officer but, unless the County has contracted with a fiscal agent to authenticate the Notes, at least one of the signatures appearing on each Note shall be a manual signature. In the event that either of the officers whose signatures appear on the Notes shall cease to be such officers before the Closing, such signatures shall, nevertheless, be valid and sufficient for all purposes to the same extent as if they had remained in office until the Closing. The aforesaid officers are hereby authorized and directed to do all acts and execute and deliver the Notes and all such documents, certificates and acknowledgements as may be necessary and convenient to effectuate the Closing. The County hereby authorizes the officers and agents of the County to enter into, on its behalf, agreements and contracts in conjunction with the Notes, including but not limited to agreements and contracts for legal, trust, fiscal agency, disclosure and continuing disclosure, and rebate calculation services. Any such contract heretofore entered into in conjunction with the issuance of the Notes is hereby ratified and approved in all respects.

Section 12. Payment of the Notes; Fiscal Agent. The principal of and interest on the Notes shall be paid by the County Clerk or County Treasurer (the "Fiscal Agent").

Section 13. Persons Treated as Owners; Transfer of Notes. The County shall cause books for the registration and for the transfer of the Notes to be kept by the Fiscal Agent. The person in whose name any Note shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes and payment of either principal or interest on any Note shall be made only to the registered owner thereof. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Note to the extent of the sum or sums so paid.

Any Note may be transferred by the registered owner thereof by surrender of the Note at the office of the Fiscal Agent, duly endorsed for the transfer or accompanied by an assignment duly executed by the registered owner or his attorney duly authorized in writing. Upon such transfer, the Chairperson and County Clerk shall execute and deliver in the name of the transferee or transferees a new Note or Notes of a like aggregate principal amount, series and maturity and the Fiscal Agent shall record the name of each transferee in the registration book. No registration shall be made to bearer. The Fiscal Agent shall cancel any Note surrendered for transfer.

The County shall cooperate in any such transfer, and the Chairperson and County Clerk are authorized to execute any new Note or Notes necessary to effect any such transfer.

Section 14. Record Date. The fifteenth day of each calendar month next preceding each interest payment date shall be the record date for the Notes (the "Record Date"). Payment of interest on the Notes on any interest payment date shall be made to the registered owners of the Notes as they appear on the registration book of the County at the close of business on the Record Date.

Section 15. Utilization of The Depository Trust Company Book-Entry-Only System. In order to make the Notes eligible for the services provided by The Depository Trust Company, New York, New York ("DTC"), the County agrees to the applicable provisions set forth in the Blanket Issuer Letter of Representations previously executed on behalf of the County and on file in the County Clerk's office.

Section 16. Official Statement. The County Board of Supervisors hereby approves the Preliminary Official Statement with respect to the Notes and deems the Preliminary Official Statement as "final" as of its date for purposes of SEC Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities and Exchange Act of 1934 (the "Rule"). All actions taken by officers of the County in connection with the preparation of such Preliminary Official Statement and any addenda to it or Official Statement are hereby ratified and approved. In connection with the Closing, the appropriate County official shall certify the Preliminary Official Statement and any addenda or Official Statement. The County Clerk shall cause copies of the Preliminary Official Statement and any addenda or Official Statement to be distributed to the Purchaser.

Section 17. Undertaking to Provide Continuing Disclosure. The County hereby covenants and agrees, for the benefit of the owners of the Notes, to enter into a written undertaking (the "Undertaking") if required by the Rule to provide continuing disclosure of certain financial information and operating data and timely notices of the occurrence of certain events in accordance with the Rule. The Undertaking shall be enforceable by the owners of the Notes or by the Purchaser on behalf of such owners (provided that the rights of the owners and the Purchaser to enforce the Undertaking shall be limited to a right to obtain specific performance of the obligations thereunder and any failure by the County to comply with the provisions of the Undertaking shall not be an event of default with respect to the Notes).

To the extent required under the Rule, the Chairperson and County Clerk, or other officer of the County charged with the responsibility for issuing the Notes, shall provide a Continuing Disclosure Certificate for inclusion in the transcript of proceedings, setting forth the details and terms of the County's Undertaking.

Section 18. Redemption of the Refunded Obligations. The Refunded Obligations are hereby called for prior payment and redemption on December 1, 2016 at a price of par plus accrued interest to the date of redemption.

The County hereby directs the County Clerk to work with PFM to cause timely notice of redemption, in substantially the form attached hereto as Exhibit F and incorporated herein by this

reference (the "Notice"), to be provided at the times, to the parties and in the manner set forth on the Notice. All actions heretofore taken by the officers and agents of the County to effectuate the redemption of the Refunded Obligations are hereby ratified and approved.

Section 19. Record Book. The County Clerk shall provide and keep the transcript of proceedings as a separate record book (the "Record Book") and shall record a full and correct statement of every step or proceeding had or taken in the course of authorizing and issuing the Notes in the Record Book.

Section 20. Bond Insurance. If the Purchaser determines to obtain municipal bond insurance with respect to the Notes, the officers of the County are authorized to take all actions necessary to obtain such municipal bond insurance. The Chairperson and County Clerk are authorized to agree to such additional provisions as the bond insurer may reasonably request and which are acceptable to the Chairperson and County Clerk including provisions regarding restrictions on investment of Note proceeds, the payment procedure under the municipal bond insurance policy, the rights of the bond insurer in the event of default and payment of the Notes by the bond insurer and notices to be given to the bond insurer. In addition, any reference required by the bond insurer to the municipal bond insurance policy shall be made in the form of Note provided herein.

Section 21. Conflicting Resolutions; Severability; Effective Date. All prior resolutions, rules or other actions of the County Board of Supervisors or any parts thereof in conflict with the provisions hereof shall be, and the same are, hereby rescinded insofar as the same may so conflict. In the event that any one or more provisions hereof shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provisions hereof. The foregoing shall take effect immediately upon adoption and approval in the manner provided by law.

Adopted and recorded October 18, 2016.

HUMAN RESOURCES, FINANCE AND PROPERTY COMMITTEE

Discussion: Finance Director Kordus stated this refinancing will save the County \$187,638.

Action: **MOTION BY NUTTING, SECOND BY LEWIS, TO ADOPT RESOLUTION #R-53-16. MOTION CARRIED ON A ROLL CALL VOTE 33 – 0.**

Follow Through: None stated; see resolution.

RESOLUTION #R-54-16 2017 Amended Budget and Property Tax Levy Assumptions Resolution

WHEREAS, the Wisconsin Department of Revenue delivers the Statistical Report on Equalized Value of Marathon County for 2016 on August 15, 2016 which will set the Equalized Value of Marathon County. We estimate the Equalized Value of Marathon County will increase by 3.08% for a total equalized Value of \$10,156,245,000; and,

WHEREAS, the Wisconsin Department of Revenue delivers the Statistical Report on Equalized Value of Marathon County for 2016 on August 15, 2016 which will set the Equalized Value for Apportionment of property taxes for Marathon County at \$9,559,832,400 which is an increase 2.91%; and

WHEREAS, the Wisconsin Department of Revenue will deliver the Statistical Report on Net New Construction for 2016 on August 15, 2016 which we estimate will set the Net New Construction used for calculating the operating tax levy limit for 2016 (payable in 2017) at 1.46%; and,

WHEREAS, the Wisconsin Department of Revenue will provide the 2016 (payable 2017) County Levy Limit Worksheet (Form SL202c) and we estimate the total operating levy property tax levy to be \$46,380,730 which is a \$667,411 increase; and

WHEREAS, the County's determines its 2017 debt service payment and bridge aid levy to be included in the 2017 budget and we estimate the total 2017 property tax levy to be \$48,275,873 which is a total tax levy increase of \$ 666,984; and

WHEREAS, for purposes of satisfying the requirements of the state imposed Tax Rate Freeze formula, the 2017 budget will be created in compliance with Wis. Statute 59.605; and,

WHEREAS, for purposes of satisfying the requirements of the state imposed Maximum Allowable Levy, the 2017 budget will be created in compliance with Wis. Statute 66.0602; and

WHEREAS, the County Board of Supervisors and the Human Resources, Finance and Property Committee have requests to provide 2017 budgetary assumption for developing the 2017 budget and reviewed and propose a 2017 HR/Finance Committee recommended budget; and,

WHEREAS, the property tax rate for 2017 is \$5.0499. The last increased in the tax rate was in the 1995 budget; and,

WHEREAS, using the maximum allowable levy formula to determine the 2017 tax levy, the levy rate will be determined by the limit set forth under Wis. Statute 66.0602; and

WHEREAS, the County's Human Resources and Finance and Property Committee have developed the assumptions and forwarded their 2017 budget recommendations to the County Board; and,

NOW, THEREFORE, BE IT RESOLVED for the County Board to set estimates for the 2017 budget assumptions to create the 2017 operating budget for Marathon County, estimate the 2017 property tax levy based on Wis. Statute 66.0602 and estimate the 2017 maximum allowable levy to be 48,275,873. This is a total levy increase of \$666,984 (1.4%) and estimates the tax rate at \$5.0499 for the 2017 budget year. The County Board will update these assumptions and the 2017 recommended budget at its November meeting; and

BE IT FURTHER RESOLVED that these assumptions and proposed budget will be the basis for the County Board's 2017 budget deliberations.

DATED: October 18, 2016

Fiscal Impact: This provides the 2017 budget assumptions in including the revenue and expenditures assumptions for completing the 2017 HR/Finance Committee Recommended Budget. The total tax levy increase is estimated to be \$666,984. By increasing the County property taxes, the County will meet the estimated allowable operating tax levy cap of \$46,380,730. The County property tax rate for 2017 would be \$ 5.0499.

HUMAN RESOURCES, FINANCE AND PROPERTY COMMITTEE

Discussion: Chairperson Gibbs stated this resolution is being amended because the actual numbers are now known.

Action: **MOTION BY ROBINSON, SECOND BY BUTTKE, TO ADOPT THE RESOLUTION. MOTION CARRIED ON A ROLL CALL VOTE 33 – 0.**

Follow Through: None stated; see resolution.

ANNOUNCEMENTS

Supervisor McEwen announced the Rules Review Committee meeting has been changed to October 28th at 7:30 a.m.

Supervisor Lewis encouraged Board members to visit the Central Wisconsin Labor Council's memorial garden on River Drive.

ADJOURNMENT

MOTION BY OPALL, SECOND BY ROSENBERG, TO ADJOURN THE MEETING. MOTION CARRIED ON A VOICE VOTE. Meeting adjourned at 8:37 p.m.

Minutes prepared by Kathy Kainz, Assistant County Clerk