

# WASHBURN COUNTY BOARD OF SUPERVISORS AGENDA – DRAFT

July 16, 2019

6:00 p.m.

County Board Room, Elliott Building, Shell Lake, Wisconsin

1. Call Meeting to Order – Chair Mackie
2. Moment of Silent Meditation and Pledge of Allegiance – Supv. Masterjohn
3. Notice of Meeting - County Clerk Olson
4. Roll Call – County Clerk Olson
5. Approval of June 18, 2019 County Board Proceedings
6. Concerned Citizens
7. **Consent Agenda**
  - A. Rezone Petition and Amendatory Ordinance
8. **Other Resolutions and Ordinances**
  - A. Resolution Awarding the Sale of \$7,655,000 General Obligation County Building Bonds, Series 2019A – Chair Mackie
  - B. Resolution to Approve Borrowing of \$500,000 from the Shell Lake State Bank to Construct the Forestry Department Building – Chair Mackie
  - C. Resolution to Transfer Funds from the 2018 Solid Waste Fund to the 2018 Recycling Fund – Supv. Haessig
  - D. Resolution to Increase the 2019 Unit on Aging Dept Budget – 2019 Subaru of America Scholarship to Attend the 2019 Meals on Wheels of America Annual Conference – Supv. Haessig
  - E. Resolution to Increase the 2019 Unit on Aging Dept Budget – 2019 Physical Activity for Lifelong Success Grant (PALS) – Supv. Haessig
  - F. Resolution to Use DOT Trust and Aging Funds to Purchase Scheduling and Volunteer Software and Operating Supplies – Supv. Haessig
  - G. Resolution to Increase the 2019 Unit on Aging Dept Budget – Share the Love Event Award – Supv. Haessig
  - H. Resolution for Approval for Finance to Share a Position with HR (Account Clerk/HR Support Staff) – Supv. Wilson
9. Committee Reports
10. Chair Appointments
11. Citizen Comments
12. Chair Comments
13. Closed Session under Wis. Stats. 19.85(1)(f) considering disciplinary data, specific personnel problems or the investigation of charges against specific persons, which, if discussed in public, would be likely to have a substantial adverse effect upon the reputation of any person referred to, or involved in such problems or investigations; and (g) conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved.
14. Return to Open Session and Act on Closed Session Items as necessary and appropriate.
15. Possible Future Agenda Items
16. Audit Per Diems
17. Adjourn

Respectfully submitted this 12<sup>th</sup> day of July 2019  
Lolita Olson, County Clerk

Copy via Email: County Clerk; Department Heads; News Media. Individuals with qualifying disabilities under the Americans with Disabilities Act, in need of accommodations, should contact the County Clerk's office at 468-4600 at least 24 hours prior to the meeting.

# WASHBURN COUNTY BOARD OF SUPERVISORS MINUTES

June 18, 2019

6:00 p.m.

County Board Room, Elliott Building, Shell Lake, Wisconsin

1. Call Meeting to Order by Chair Mackie at 6:00 p.m.
2. Moment of Silent Meditation and Pledge of Allegiance was lead by Supv. Masterjohn.
3. Notice of Meeting was read by County Clerk Olson.
4. Roll Call was done by County Clerk Olson. Present: (21); Youth (3) – Olson, Robotka, Sacco.
5. Approval of May 21, 2019 and May 30, 2019 County Board Proceedings on motion by J. Dohm, 2<sup>nd</sup> by J. Ford; MC.
6. Concerned Citizens – none at this time.
7. Appointment and Introduction of New Highway Commissioner, Brian Danielsen – Highway Committee Chair Thompson recommended that Brian Danielsen be appointed as the new Highway Commissioner for Washburn County, 2<sup>nd</sup> by H. Graber. Brian was welcomed and gave a brief history and is expected to start on July 10<sup>th</sup>. MC on voice vote.
8. Recognition of Retiring Highway Commissioner, Frank Scalzo; County Board Chair Mackie presented a Certificate of Appreciation to Frank for his 40 years of service. Frank will help with the transition.
9. Ethics Presentation by Jon Hochkammer, WCA Outreach Manager – PowerPoint on “Ethics 101 for Public Officials” was presented and a handout was given. Highlights included discussion on five universally accepted ethical values of: Trustworthiness, Fairness, Responsibility, Respect and Compassion. Chair Mackie thanked Jon for the presentation.
10. **Consent Agenda** – motion by D. Wilson, 2<sup>nd</sup> by D. Haessig to approve; MC.
  - A. Rezone Petition and Amendatory Ordinance

## 11. Other Resolutions and Ordinances

- A. **Resolution 37-19 to Return a Tax Deeded Land to the Former Owner – Wayne & Heather Kiesow** – Motion to approve by Thompson, 2<sup>nd</sup> by Stariha. Owner explained that his tenant was supposed to pay the tax and that the owner didn't have his address updated. Supv. Wilson stated that the county may possibly look at policy re: fee schedule regarding tax deed returns for the future. Motion carried on voice vote with one noted naye (Haessig).
- B. **Resolution to Return a Tax Deeded Land to the Former Owner – Terry J. Anders & William A. Ward** – Motion by Thompson, 2<sup>nd</sup> by Reiter to approve; Mary Ann recommended the resolution be withdrawn as County Treasurer Nicole Tims has indicated the payment has not been made as promised by the owner. S. Smith moved to table; voice vote taken – nays are majority vote and motion to table fails. Both Thompson and Reiter withdrew their respective motions. Resolution is withdrawn.
- C. **Initial 38-19 Resolution Authorizing Not to Exceed \$14,400,000 General Obligation Bonds for County Building Projects** presented by Chair Mackie. Motion by Wilson, 2<sup>nd</sup> by Wood to approve. Thompson asked about repayment of current costs. Roll Vote: Yes (21); Youth: Yes (3); MC.
- D. **Resolution 39-19 Providing for the Sale of Not to Exceed \$9,500,000 General Obligation County Building Bonds, Series 2019A** presented by Chair Mackie. Motion to approve by Wilson, 2<sup>nd</sup> by Featherly. This is under \$10,000,000 to allow for bank qualified notes. Roll Vote: Yes (21); Yes (3); MC.
- E. **Resolution 40-19 to Increase the 2019 Unit on Aging Department Budget – Virtual Reality Grant** – Motion to approve by Sather, 2<sup>nd</sup> by D. Masterjohn. Roll Vote: Yes (21); Youth: Yes (3); MC.

12. Committee Reports – Suspended per Chair.

13. Chair Appointments – Stephen Smith to PACE Commission; youth representatives Grace Olson to Finance; Adam Robotka to Law Enforcement; Keegan Gunderson to Forestry.
14. Citizen Comments – none at this time.
15. Chair Comments – Report on CWD from Bayfield County has been given to members. Next Ad Hoc meeting (June 25<sup>th</sup> at 2:00 pm) will have 60% cost estimate on building project.
16. Possible Future Agenda Items – Thompson recommended development of potential policy that would restrict any tax deed reversals to a one-time event.
17. Audit Per Diems on motion by D. Masterjohn, 2<sup>nd</sup> by C. Masterjohn; MC.
18. Adjourn at 7:42 pm on motion by D. Masterjohn, 2<sup>nd</sup> by C. Masterjohn motion; MC.

Respectfully submitted this 19<sup>th</sup> day of June, 2019  
Lolita Olson, County Clerk

Copy via Email: County Clerk; Department Heads; News Media. Individuals with qualifying disabilities under the Americans with Disabilities Act, in need of accommodations, should contact the County Clerk's office at 468-4600 at least 24 hours prior to the meeting.

## REZONING PETITIONS

### Washburn County Board of Supervisors

Rezoning petitions were filed with the Washburn County Zoning Office for changes in the Zoning districts. Notices were sent that a public hearing would be held on June 25, 2019.

The Zoning Committee did conduct the public hearings, considered the following and recommend as:

Stone Lake Township: Judy Paine, Stone Lake WI. Record ID#35889, approximately .92 Acre, WEST ADDITION in Block 1 PT LOTS 9, 10, 11, Section 24-39-10, Town of Stone Lake, to rezone approximately .92 acres from Residential to Commercial to have a future business.

The Zoning Committee recommends APPROVAL of the request to rezone approximately .92 acres of Residential to Commercial.

Interested persons were given the opportunity to be heard.

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Dated

David Haessig, Chairman  
Washburn County Zoning Committee

Rezonepetitions062519

**AMENDATORY ORDINANCE**

**WHEREAS**, the Washburn County Board of Supervisors has heretofore been petitioned to amend the Washburn County Zoning Ordinance and Maps; and

**WHEREAS**, the rezoning petitions have been referred to the zoning district boundaries, pursuant to Wisconsin Statute Chapter 59.69, and;

**THEREFORE BE IT RESOLVED that the Washburn County Zoning Ordinance and maps, adopted in 1977** are hereby amended and designated as;

**Stone Lake Township:** Judy Paine, Stone Lake WI. Record ID#35889, approximately .92 Acre, WEST ADDITION in Block 1 PT LOTS 9, 10, 11, Section 24-39-10, Town of Stone Lake, to rezone approximately .92 acres from Residential to Commercial to have a future business.

Interested persons were given the opportunity to be heard.

Supervisor \_\_\_\_\_ move to \_\_\_\_\_ rezonings,  
second by

Supervisor \_\_\_\_\_, motion carried

\_\_\_\_\_  
Dated

\_\_\_\_\_  
Thomas Mackie, Chairman  
Washburn County Board of Supervisors

Rezonepetitions062519

RESOLUTION NO. \_\_\_\_\_

RESOLUTION AWARDED THE SALE OF \$7,655,000  
GENERAL OBLIGATION COUNTY BUILDING BONDS, SERIES 2019A

WHEREAS, on June 18, 2019, the County Board of Supervisors of Washburn County, Wisconsin (the "County") by a vote of at least 3/4 of the members-elect, adopted an initial resolution authorizing the issuance of general obligation bonds in an amount not to exceed \$14,400,000 for the public purpose of financing County building projects, including construction of a new government services building, a senior building and a maintenance building and demolition of existing structures (the "Project") (the above-referenced initial resolution is referred to herein as the "Initial Resolution");

WHEREAS, on June 18, 2019, the County Board of Supervisors of the County also adopted a resolution (the "Set Sale Resolution") providing that general obligation bonds authorized by the Initial Resolution in an amount not to exceed \$9,500,000 be issued and sold as a single issue of bonds designated as "General Obligation County Building Bonds, Series 2019A" (the "Bonds") for the purpose of paying costs of the Project;

WHEREAS, the County Board of Supervisors hereby finds and determines that the Project is within the County's power to undertake and therefore serves a "public purpose" as that term is defined in Section 67.04(1)(b), Wisconsin Statutes;

WHEREAS, the County is authorized by the provisions of Section 67.04, Wisconsin Statutes, to borrow money and issue general obligation bonds for such public purposes;

WHEREAS, pursuant to the Set Sale Resolution, the County directed PFM Financial Advisors LLC ("PFM") to take the steps necessary to sell the Bonds;

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 Bonds and indicating that the Bonds would be offered for public sale on July 16, 2019;

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

WHEREAS, the County has duly received bids for the Bonds 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 County has determined to issue the Bonds in the principal amount of \$7,655,000.

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

Section 1. Ratification of the Official Notice of Sale and Offering Materials. The County Board of Supervisors hereby ratifies and approves the details of the Bonds set forth in Exhibit A attached hereto as and for the details of the Bonds. 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 1A. Authorization and Award of the Bonds. For the purpose of paying the cost of the Project, there shall be borrowed pursuant to Section 67.04, Wisconsin Statutes, the principal sum of SEVEN MILLION SIX HUNDRED FIFTY-FIVE THOUSAND DOLLARS (\$7,655,000) from the Purchaser in accordance with the terms and conditions of the Proposal. The Proposal of the Purchaser offering to purchase the Bonds 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 applied in accordance with the Official Notice of Sale, and any good faith deposits submitted by unsuccessful bidders shall be promptly returned. The Bonds shall bear interest at the rates set forth on the Proposal.

Section 2. Terms of the Bonds. The Bonds shall be designated "General Obligation County Building Bonds, Series 2019A"; shall be issued in the aggregate principal amount of \$7,655,000; 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 March 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 March 1 and September 1 of each year commencing on March 1, 2020. 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 Bonds 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 Bonds maturing on March 1, 2030 and thereafter are subject to redemption prior to maturity, at the option of the County, on March 1, 2029 or on any date thereafter. Said Bonds are redeemable as a whole or in part, and if in part, from maturities selected by the County, and within each maturity by lot, at the principal amount thereof, plus accrued interest to the date of redemption.

Section 4. Form of the Bonds. The Bonds 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 Bonds 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 2019 through 2038 for payments due in the years 2020 through 2039 in the amounts set forth on the Schedule.

(B) Tax Collection. So long as any part of the principal of or interest on the Bonds 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 Bonds, 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 Bonds 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 General Obligation County Building Bonds, Series 2019A" (the "Debt Service Fund Account") and such account shall be maintained until the indebtedness evidenced by the Bonds is fully paid or otherwise extinguished. There shall be deposited into the Debt Service Fund Account (i) all accrued interest received by the County at the time of delivery of and payment for the Bonds; (ii) any premium which may be received by the County above the par value of the Bonds 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 Bonds when due; (iv) such other sums as may be necessary at any time to pay principal of and interest on the Bonds 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 Bonds until all such principal and interest has been paid in full and the Bonds canceled; provided (i) the funds to provide for each payment of principal of and interest on the Bonds 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 Bonds may be used to reduce the next succeeding tax levy, or may, at the option of the County, be invested by purchasing the Bonds 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 Bonds 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 Bonds; Segregated Borrowed Money Fund. The proceeds of the Bonds (the "Bond Proceeds") (other than any premium and accrued interest which must be paid at the time of the delivery of the Bonds 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 or purposes for which borrowed or for the payment of the principal of and the interest on the Bonds. 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 or purposes for which the Bonds have been issued have been accomplished, and, at any time, any monies as are not needed and which obviously thereafter cannot be needed for such purpose(s) 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 Bonds 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 Bonds, shall certify as to facts, estimates, circumstances and reasonable expectations in existence on the date of delivery of the Bonds to the Purchaser which will permit the conclusion that the Bonds 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 Bonds and the ownership, management and use of the projects will not cause the Bonds 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 Bonds 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 Bonds) if taking, permitting or omitting to take such action would cause any of the Bonds to be an arbitrage bond or a private activity bond within the meaning of the Code or would otherwise cause interest on the Bonds 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 Bonds 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 Bonds provided that in meeting such requirements the County will do so only to the extent consistent with the proceedings authorizing the Bonds 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 Bonds 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 Bonds; Closing; Professional Services. The Bonds 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 Bonds may be imprinted on the Bonds in lieu of the manual signature of the officer but, unless the County has contracted with a fiscal agent to authenticate the Bonds, at least one of the signatures appearing on each Bond shall be a manual signature. In the event that either of the officers whose signatures appear on the Bonds 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 Bonds 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 Bonds, 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 Bonds is hereby ratified and approved in all respects.

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

Section 13. Persons Treated as Owners; Transfer of Bonds. The County shall cause books for the registration and for the transfer of the Bonds to be kept by the Fiscal Agent. The person in whose name any Bond 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 Bond 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 Bond to the extent of the sum or sums so paid.

Any Bond may be transferred by the registered owner thereof by surrender of the Bond 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 Bond or Bonds 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 Bond surrendered for transfer.

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

Section 14. Record Date. The 15th day of the calendar month next preceding each interest payment date shall be the record date for the Bonds (the "Record Date"). Payment of interest on the Bonds on any interest payment date shall be made to the registered owners of the Bonds 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 Bonds 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, which the County Clerk or other authorized representative of the County is authorized and directed to execute and deliver to DTC on behalf of the County to the extent an effective Blanket Issuer Letter of Representations is not presently 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 Bonds 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 final 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 final Official Statement. The County Clerk shall cause copies of the Preliminary Official Statement and any addenda or final 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 Bonds, 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 Bonds 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 Bonds).

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 Bonds, 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. 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 Bonds in the Record Book.

Section 19. Bond Insurance. If the Purchaser determines to obtain municipal bond insurance with respect to the Bonds, 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 Bond 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 Bonds 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 Bond provided herein.

Section 20. 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, approved and recorded July 16, 2019.

\_\_\_\_\_  
Thomas J. Mackie  
Chairperson

ATTEST:

\_\_\_\_\_  
Lolita Olson  
County Clerk

(SEAL)

DRAFT

EXHIBIT A

Official Notice of Sale

To be provided by PFM Financial Advisors LLC and incorporated into the Resolution.

(See Attached)

DRAFT

EXHIBIT B

Bid Tabulation

To be provided by PFM Financial Advisors LLC and incorporated into the Resolution.

(See Attached)

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EXHIBIT C

Winning Bid

To be provided by PFM Financial Advisors LLC and incorporated into the Resolution.

(See Attached)

DRAFT



EXHIBIT D-1

Pricing Summary

To be provided by PFM Financial Advisors LLC and incorporated into the Resolution.

(See Attached)

DRAFT

EXHIBIT D-2

Debt Service Schedule and Irrepealable Tax Levies

To be provided by PFM Financial Advisors LLC and incorporated into the Resolution.

(See Attached)

DRAFT

EXHIBIT E

(Form of Bond)

REGISTERED  
NO. R- \_\_\_\_\_

UNITED STATES OF AMERICA  
STATE OF WISCONSIN  
WASHBURN COUNTY

DOLLARS  
\$ \_\_\_\_\_

GENERAL OBLIGATION COUNTY BUILDING BOND, SERIES 2019A

MATURITY DATE: ORIGINAL DATE OF ISSUE: INTEREST RATE: CUSIP:

March 1, \_\_\_\_\_, 2019 \_\_\_\_\_ % \_\_\_\_\_

DEPOSITORY OR ITS NOMINEE NAME: CEDE & CO.

PRINCIPAL AMOUNT: \_\_\_\_\_ THOUSAND DOLLARS  
(\$ \_\_\_\_\_)

FOR VALUE RECEIVED, Washburn County, Wisconsin (the "County"), hereby acknowledges itself to owe and promises to pay to the Depository or its Nominee Name (the "Depository") identified above (or to registered assigns), on the maturity date identified above, the principal amount identified above, and to pay interest thereon at the rate of interest per annum identified above, all subject to the provisions set forth herein regarding redemption prior to maturity. Interest shall be payable semi-annually on March 1 and September 1 of each year commencing on March 1, 2020 until the aforesaid principal amount is paid in full. Both the principal of and interest on this Bond are payable to the registered owner in lawful money of the United States. Interest payable on any interest payment date shall be paid by wire transfer to the Depository in whose name this Bond is registered on the Bond Register maintained by the County Clerk or County Treasurer (the "Fiscal Agent") or any successor thereto at the close of business on the 15th day of the calendar month next preceding each interest payment date (the "Record Date"). This Bond is payable as to principal upon presentation and surrender hereof at the office of the Fiscal Agent.

For the prompt payment of this Bond together with interest hereon as aforesaid and for the levy of taxes sufficient for that purpose, the full faith, credit and resources of the County are hereby irrevocably pledged.

This Bond is one of an issue of Bonds aggregating the principal amount of \$7,655,000, all of which are of like tenor, except as to denomination, interest rate, maturity date and redemption provision, issued by the County pursuant to the provisions of Section 67.04, Wisconsin Statutes, for the public purpose of financing County building projects, including construction of a new government services building, a senior building and a maintenance building and demolition of existing structures, as authorized by resolutions adopted on June 18, 2019 and July 16, 2019. Said resolutions are recorded in the official minutes of the County Board of Supervisors for said dates.

The Bonds maturing on March 1, 2030 and thereafter are subject to redemption prior to maturity, at the option of the County, on March 1, 2029 or on any date thereafter. Said Bonds are redeemable as a whole or in part, and if in part, from maturities selected by the County, and within each maturity by lot (as selected by the Depository), at the principal amount thereof, plus accrued interest to the date of redemption.

In the event the Bonds are redeemed prior to maturity, as long as the Bonds are in book-entry-only form, official notice of the redemption will be given by mailing a notice by registered or certified mail, overnight express delivery, facsimile transmission, electronic transmission or in any other manner required by the Depository, to the Depository not less than thirty (30) days nor more than sixty (60) days prior to the redemption date. If less than all of the Bonds of a maturity are to be called for redemption, the Bonds of such maturity to be redeemed will be selected by lot. Such notice will include but not be limited to the following: the designation, date and maturities of the Bonds called for redemption, CUSIP numbers, and the date of redemption. Any notice provided as described herein shall be conclusively presumed to have been duly given, whether or not the registered owner receives the notice. The Bonds shall cease to bear interest on the specified redemption date provided that federal or other immediately available funds sufficient for such redemption are on deposit at the office of the Depository at that time. Upon such deposit of funds for redemption the Bonds shall no longer be deemed to be outstanding.

It is hereby certified and recited that all conditions, things and acts required by law to exist or to be done prior to and in connection with the issuance of this Bond have been done, have existed and have been performed in due form and time; that the aggregate indebtedness of the County, including this Bond and others issued simultaneously herewith, does not exceed any limitation imposed by law or the Constitution of the State of Wisconsin; and that a direct annual irrepealable tax has been levied sufficient to pay this Bond, together with the interest thereon, when and as payable.

This Bond has been designated by the County Board of Supervisors as a "qualified tax-exempt obligation" pursuant to the provisions of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.

This Bond is transferable only upon the books of the County kept for that purpose at the office of the Fiscal Agent, only in the event that the Depository does not continue to act as depository for the Bonds, and the County appoints another depository, upon surrender of the Bond to the Fiscal Agent, by the registered owner in person or his duly authorized attorney, together with a written instrument of transfer (which may be endorsed hereon) satisfactory to the Fiscal Agent duly executed by the registered owner or his duly authorized attorney. Thereupon a new fully registered Bond in the same aggregate principal amount shall be issued to the new depository in exchange therefor and upon the payment of a charge sufficient to reimburse the County for any tax, fee or other governmental charge required to be paid with respect to such registration. The Fiscal Agent shall not be obliged to make any transfer of the Bonds (i) after the Record Date, (ii) during the fifteen (15) calendar days preceding the date of any publication of notice of any proposed redemption of the Bonds, or (iii) with respect to any particular Bond, after such Bond has been called for redemption. The Fiscal Agent and County may treat and consider the Depository in whose name this Bond is registered as the absolute owner hereof for the purpose of receiving payment of, or on account of, the principal or redemption price hereof and interest due hereon and for all other purposes whatsoever. The Bonds are issuable solely as negotiable, fully-registered Bonds without coupons in the denomination of \$5,000 or any integral multiple thereof.

No delay or omission on the part of the owner hereof to exercise any right hereunder shall impair such right or be considered as a waiver thereof or as a waiver of or acquiescence in any default hereunder.

IN WITNESS WHEREOF, Washburn County, Wisconsin, by its governing body, has caused this Bond to be executed for it and in its name by the manual or facsimile signatures of its duly qualified Chairperson and County Clerk; and to be sealed with its official or corporate seal, if any, all as of the original date of issue specified above.

WASHBURN COUNTY, WISCONSIN

(SEAL)

By: \_\_\_\_\_  
Thomas J. Mackie  
Chairperson

By: \_\_\_\_\_  
Lolita Olson  
County Clerk

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto

\_\_\_\_\_  
(Name and Address of Assignee)

\_\_\_\_\_  
(Social Security or other Identifying Number of Assignee)

the within Bond and all rights thereunder and hereby irrevocably constitutes and appoints \_\_\_\_\_, Legal Representative, to transfer said Bond on the books kept for registration thereof, with full power of substitution in the premises.

Dated: \_\_\_\_\_

Signature Guaranteed:

\_\_\_\_\_  
(e.g. Bank, Trust Company  
or Securities Firm)

\_\_\_\_\_  
(Depository or Nominee Name)

NOTICE: This signature must correspond with the name of the Depository or Nominee Name as it appears upon the face of the within Bond in every particular, without alteration or enlargement or any change whatever.

\_\_\_\_\_  
(Authorized Officer)

EXHIBIT A RESOLUTION [Term Credit Agreement]

Prepared and intended for use by commercial banks in transactions governed by Wisconsin Law.

(Adopted at an Open Meeting held \_\_\_\_\_ )

WHEREAS Washburn County, Wisconsin ("County"), is presently in need of funds up to a maximum aggregate amount of Five Hundred Thousand Dollars and 00/100 (\$ 500,000.00 ) for public purpose(s) of: (1) Constructing the Forestry Department building

; and

WHEREAS, the County Board of Supervisors deems it necessary and in the best interests of the County that, pursuant to the provisions of Section 67.12(12), Wisconsin Statutes, the sum of up to Five Hundred Thousand Dollars and 00/100 Dollars (\$ 500,000.00 ) be borrowed for such purpose(s) from time to time upon the terms and conditions hereinafter set forth:

NOW, THEREFORE, BE IT RESOLVED, that for the purpose(s) hereinabove set forth the County, by its Chairperson of the County Board and Clerk, pursuant to Section 67.12(12), Wisconsin Statutes, borrow from Shell Lake State Bank ("Lender"), from time to time, in one or more advances, a maximum aggregate amount of \$ 500,000.00 or, if less, the aggregate principal amount of all advances as may be required to meet the above - state purpose(s);

BE IT FURTHER RESOLVED, that each such advance shall be requested in writing by the County Clerk and/or \_\_\_\_\_, which request may be conclusively relied upon by Lender;

BE IT FURTHER RESOLVED, that to evidence such indebtedness, said Chairperson of the County Board and County Clerk shall make, execute and deliver to the Lender for and on behalf of the County the promissory note of the County to be dated August 1, 2019, in said principal amount with interest at the rate of Two and 54/100s percent ( 2.540 %) per annum and payable as follows:

[Check (a), (b), (c) or (d); only one shall apply.]

- (a) Single Payment. In one payment on \_\_\_\_\_, PLUS interest payable as set forth below.
(b) Installments of Principal and Interest (2). In Ten equal payments of \$ 56,659.87 due on March 01, 2020, and on the same days(s) of each Twelfth month thereafter every 7th day thereafter every 14th day thereafter, PLUS a final payment of the unpaid balance and accrued interest due on \_\_\_\_\_. All payments include principal and interest.
(c) Installments of Principal. In \_\_\_\_\_ equal payments of principal of \$ \_\_\_\_\_ due on \_\_\_\_\_, and on the same day(s) of each \_\_\_\_\_ month thereafter every 7th day thereafter every 14th day thereafter, PLUS a final payment of the unpaid principal due on \_\_\_\_\_, PLUS interest payable as set forth below.
(d) Other. \_\_\_\_\_

Interest is payable on \_\_\_\_\_, and on the same day of each \_\_\_\_\_ month thereafter, every 7th day thereafter, every 14th day thereafter, and at maturity, or, if box (b) is checked, at the times so indicated. Interest is computed for the actual number of days principal is unpaid on the basis of a 360 day year a 365 day year.(2)

Said interest to be payable on the dates set forth above on the outstanding principal balance, with no prepayment privileges prepayment privileges on any principal or interest payment date on or after \_\_\_\_\_.

A copy of the promissory note shall be attached to this resolution.

(1) Here describe each purpose in detail. Note that borrowing for operating expenses is not permitted.
(2) Section 67.12(12), Wisconsin Statutes, does not place any restrictions on the basis of interest rate calculations.

BE IT FURTHER RESOLVED, that there be, and there hereby is, levied on all the taxable property of the County, a direct annual irrevocable tax sufficient in amount to pay the principal and interest on said note as the same becomes due and payable, said tax to be in the following minimum amounts: (3)

Amount of Tax (principal and interest)	To Meet Note Payments Due On	Year of Levy (must be in year(s) prior to due date)
\$ _____	_____	For the year _____ .
\$ _____	_____	For the year _____ .
\$ _____	_____	For the year _____ .
\$ _____	_____	For the year _____ .
\$ _____	_____	For the year _____ .
\$ _____	_____	For the year _____ .
\$ _____	_____	For the year _____ .
\$ _____	_____	For the year _____ .
\$ _____	_____	For the year _____ .
\$ _____	_____	For the year _____ .

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 note when due, the requisite amount shall be paid from other funds of the County then available, which sums shall be replaced upon the collection of the taxes herein levied.

In the event that the County exercises its prepayment privilege, if any, then no such direct annual tax shall be included on the tax rolls for the prepayments made and the amount of direct annual tax hereinabove levied shall be reduced accordingly for the year or years with respect to which said note was prepaid.

In each of said levy years, the direct annual tax so levied shall be carried into the tax rolls each year and shall be collected in the same manner and at the same time as other taxes of the County for such years are collected; provided, that the amount of tax carried into the tax roll may be reduced in any year by the amount of any surplus in the debt service account for the note. So long as any part of the principal of, or interest on, said note remains unpaid, the proceeds of said tax shall be segregated in a special fund used solely for the payment of the principal of, and interest on, said note.

BE IT FURTHER RESOLVED, that there be and there hereby is established in the treasury of the County, if one has not already been established, a debt service fund, separate and distinct from every other fund, which shall be maintained in accordance with generally accepted accounting principles. 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 be and there hereby is established a separate and distinct account designated as the "Debt Service Account for Promissory Note dated August 1, 2019," which account shall be used solely for the purpose of paying principal of and interest on said note. There shall be deposited in said account any accrued interest paid on said note at the time it is delivered to the Lender, all money raised by taxation or appropriated pursuant hereto, and such other sums as may be necessary to pay principal and interest on said note when the same shall become due.

BE IT FURTHER RESOLVED, that the proceeds of said note shall be used solely for the purposes for which it is issued, but may be temporarily invested until needed in legal investments, provided that no such investment shall be in such a manner as would cause said note to be an "arbitrage bond" within the meaning of Section 148 of the Internal Revenue Code of 1986, as amended, or the Regulations of the Commissioner of Internal Revenue thereunder; and an officer of the County, charged with the responsibility for issuing the note, shall certify by use of an arbitrage certificate, if required, that, on the basis of the facts, estimates and circumstances in existence on the date of the delivery of the note, it is not expected that the proceeds will be used in a manner that would cause said note to be an "arbitrage bond."

BE IT FURTHER RESOLVED, that the projects financed by the note and their ownership, management and use will not cause the note to be a "private activity bond" within the meaning of Section 141 of the Internal Revenue Code of 1986, as amended, and that the County shall comply with the provisions of the Code to the extent necessary to maintain the tax-exempt status of the interest on the note.

BE IT FURTHER RESOLVED, that the County Clerk shall keep records for the registration and for the transfer of the note. The person in whose name the 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 the 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. The note may be transferred by the registered owner thereof by presentation of the note at the office of the County Clerk, duly endorsed for the transfer or accompanied by an assignment duly executed by the registered owner or his legal representative duly authorized in writing. Upon such presentation, the note shall be transferred by appropriate entry in the registration records and a similar notation, including date of registration, name of new registered owner and signature of the County Clerk, shall be made on such note.

BE IT FURTHER RESOLVED, that the note is hereby designated as a "qualified tax-exempt obligation" for purposes of Section 265 of the Internal Revenue Code of 1986, as amended, 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. (4)

BE IT FURTHER RESOLVED, that the County officials are hereby authorized and directed, so long as said note is outstanding, to deliver to the Lender any audit statement or other financial information the Lender may reasonably request and to discuss its affairs and finances with the Lender.

BE IT FURTHER RESOLVED, that said note shall be delivered to the Lender on or after the date of said note, upon receipt of the total principal amount of the loan evidenced thereby, plus accrued interest, if any, to date of delivery, provided that, if this is a refinancing, the refunding note shall be immediately exchanged for the note being refinanced.

- (3) First tax levy should be for the current year unless tax roll has already been delivered for collection, and amount of levy should be sufficient to meet all principal and interest payments coming due prior to date for collection of next succeeding tax levy.
- (4) Delete this paragraph if the County will be issuing more than \$10,000,000 of tax-exempt obligations in the calendar year. In that case, banks will not be entitled to deduct, for federal income tax purposes, interest expense that is allocable to carrying or acquiring the note.



PROMISSORY NOTE

Prepared and intended for use by commercial banks in transactions governed by Wisconsin Law.

No. \_\_\_\_\_ Washburn \_\_\_\_\_ County \$ 500,000.00
(NAME) Dated August 1, 2019

1. Promise to Pay and Payment Schedule. For value received, Washburn \_\_\_\_\_ County, Wisconsin ("County"), promises to pay to Shell Lake State Bank \_\_\_\_\_, or registered assigns ("Lender"), the sum of Five Hundred Thousand Dollars and 00/100 \_\_\_\_\_ Dollars (\$ \_\_\_\_\_), payable with interest at the rate of Two and 54/100s \_\_\_\_\_ percent ( 2.540 \_\_\_\_\_ %) per annum as follows:

[Check (a), (b), (c) or (d); only one shall apply.]

- (a) [ ] Single Payment. In one payment on \_\_\_\_\_, PLUS interest payable as set forth below.
(b) [x] Installments of Principal and Interest. In Ten \_\_\_\_\_ equal payments of \$ 56,659.87 due on March 01, 2020 \_\_\_\_\_, and on [x] the same day(s) of each Twelfth \_\_\_\_\_ month thereafter [ ] every 7th day thereafter [ ] every 14th day thereafter, PLUS a final payment of the unpaid balance and accrued interest due on \_\_\_\_\_. All payments include principal and interest.
(c) [ ] Installments of Principal. In \_\_\_\_\_ equal payments of principal of \$ \_\_\_\_\_ due on \_\_\_\_\_, and on [ ] the same day(s) of each \_\_\_\_\_ month thereafter [ ] every 7th day thereafter [ ] every 14th day thereafter, PLUS a final payment of the unpaid principal due on \_\_\_\_\_, PLUS interest payable as set forth below.
(d) [ ] Other. \_\_\_\_\_

Principal and interest on this note shall be payable only to the Lender in lawful money of the United States of America at the office of the Lender. The final installment of principal on this note shall be payable only upon presentation and surrender of this note to the County Treasurer.

2. Interest Payment. Interest is payable on \_\_\_\_\_, and on [ ] the same day of each \_\_\_\_\_ month thereafter, [ ] every 7th day thereafter, [ ] every 14th day thereafter, and at maturity, or, if box 1(b) is checked, at the times so indicated. Interest is computed for the actual number of days principal is unpaid on the basis of [ ] a 360 day year [ ] a 365 day year.

3. Prepayment. Full or partial prepayment of this note [ ] is not permitted [x] is permitted on any principal or interest payment date without penalty on or after August 1, 2019 \_\_\_\_\_. All prepayments shall be applied first upon the unpaid interest and then applied upon the unpaid principal in inverse order of maturity.

4. Other Charges. If any payment (other than the final payment) is not made on or before the 10th \_\_\_\_\_ day after its due date, Lender may collect a delinquency charge of 5.000 \_\_\_\_\_ % of the unpaid amount. Unpaid principal and interest bear interest after maturity until paid (whether by acceleration or lapse of time) at the rate [x] which would otherwise be applicable plus n/a \_\_\_\_\_ percentage points [ ] of \_\_\_\_\_ % per year, computed on the basis of [ ] a 360 day year [x] a 365 day year. County agrees to pay a charge of \$ 25.00 \_\_\_\_\_ for each check presented for payment under this note which is returned unsatisfied.

5. Security. For the prompt payment of this note with interest and the levying and collection of taxes sufficient for that purpose, the full faith, credit and resources of the County are hereby irrevocably pledged.

6. Transferability. This note is transferable only upon the records of the County kept for that purpose at the office of the County Clerk, by the Lender in person or its legal representative duly authorized in writing, upon presentation of a written instrument of transfer satisfactory to the County Clerk and upon such transfer being similarly noted hereon. The County may deem and treat the person in whose name this note is registered as the absolute owner hereof for the purpose of receiving payment of or on account of the principal or interest hereof and for all other purposes.

7. Terms and Purposes; Authorization. This note issued under the terms of and for purposes specified in Section 67.12(12), Wisconsin Statutes; and is authorized by a resolution of the County Board of Supervisors duly adopted by the Board at its open meeting duly convened on \_\_\_\_\_ which resolution is recorded in the official book of its minutes pertaining to said date.

8. Internal Revenue Code. This note has been designated by the County as a "qualified tax-exempt obligation" for purposes of Section 265 of the Internal Revenue Code of 1986, as amended. (1)

9. Certifications and Recitations of County. It is hereby certified and recited that all conditions, things and acts required by law to exist, to be or to be done prior to and in connection with the issuance of this note have been done, have existed and have been performed in due form and time; that the aggregate indebtedness of the County, including this note, does not exceed any limitation imposed by law, and that the County has levied a direct annual irrepealable tax sufficient to pay this note together with interest thereon when and as payable.

THIS NOTE CONTAINS ADDITIONAL PROVISIONS ON PAGE 2

Washburn \_\_\_\_\_ County, Wisconsin

(Impress official or corporate seal, if any)

By Thomas Mackie CHAIRPERSON OF THE COUNTY BOARD

By Lolita Olson COUNTY CLERK

(1) Delete this paragraph if the County will be issuing more than \$10,000,000 of tax-exempt obligations in the calendar year. In that case, lenders will not be entitled to deduct, for federal income tax purposes, interest expense that is allocable to carrying or acquiring the note.

NOTE: Official or corporate seal, if any, to be affixed.

(SEE PAGE 2 FOR REGISTRATION PROVISIONS)

**10. Default and Enforcement.** Upon the occurrence of any one or more of the following events of default: (a) County fails to pay any amount when due under this note or under any other instrument evidencing any indebtedness of County to Lender, (b) any representation or warranty made under this note or information provided by County to Lender in connection with this note is or was false or fraudulent in any material respect, (c) a material adverse change occurs in County's financial condition, (d) County fails to timely observe or perform any of the covenants or duties in this note, (e) an event of default occurs under any agreement securing this note, or (f) Lender deems itself insecure, then the unpaid balance shall, at the option of Lender, without notice, mature and become immediately payable. The unpaid balance shall automatically mature and become immediately payable in the event County becomes the subject of bankruptcy or other insolvency proceedings. Lender's receipt of any payment on this note after the occurrence of an event of default shall not constitute a waiver of the default of the Lender's rights and remedies upon such default.

**11. Venue.** To the extent not prohibited by law, County consents that venue for any legal proceeding relating to collection of this note shall be, at Lender's option, the county in which Lender has its principal office in this state, the county in which County is located or the county in which this note was executed by County.

**12. Obligations and Agreements of County.** County agrees to pay all costs of collection before and after judgment, including reasonable attorneys' fees (including those incurred in successful defense or settlement of any counterclaim brought by County or incident to any action or proceeding involving County brought pursuant to the United States Bankruptcy Code) and waive presentment, protest, demand and notice of dishonor. Subject to Section 893.80, Wisconsin Statutes, County agrees to indemnify and hold harmless Lender, its directors, officers and agents, from and under this note or the activities of County. This indemnity shall survive payment of this note. County acknowledges that Lender has not made any representation or warranties with respect to, and the Lender does not assume any responsibility to County for, the collectability or enforceability of this note or the financial condition of County. County has independently determined the collectability and enforceability of this note. County authorizes Lender to disclose financial and other information about County to others.

**13. No Waiver; Rights and Remedies of Lender.** No failure on the part of Lender to exercise, and no delay in exercising, any right, power or remedy under this note shall operate as a waiver of such right, power or remedy; nor shall any single or partial exercise of any right under this note preclude any other or further exercise of the right or the exercise of any other right. The remedies provided in this note are cumulative and not exclusive of any remedies provided by law. Without affecting the liability of County, Lender may, without notice, accept partial payments, release or impair any collateral security for the payment of this note or agree not to sue any party liable on it. Without affecting the liability of County, Lender may from time to time, without notice, renew or extend the time for payment subject to the time limits prescribed in Section 62.12(12), Wisconsin Statutes.

**14. Interpretation.** This note is intended by County and Lender as a final expression of this note and as a complete and exclusive statement of its terms, there being no conditions to the enforceability of this note. This note may not be supplemented or modified except in writing. This note benefits Lender, its successors and assigns, and binds County and its successors and assigns. The validity, construction and enforcement of this note are governed by the internal laws of Wisconsin. Invalidity or unenforceability of any provision of this note shall not affect the validity or enforceability of any other provisions of this note.

**REGISTRATION PROVISIONS**

This note shall be registered in registration records kept by the County Clerk of Washburn County, Wisconsin, such registration to be noted in the registration blank below and upon said registration records, and this note may thereafter be transferred only upon presentation of a written instrument of transfer satisfactory to the County Clerk duly executed by the Lender or its attorney, such transfer to be made on such records and endorsed hereon.

**REGISTRATION**

Date of Registration	Name of Lender	Signature of County Clerk
<u>August 1, 2019</u>	<u>Shell Lake State Bank</u>	

**RESOLUTION # \_\_\_\_\_**

**RESOLUTION TO TRANSFER FUNDS FROM THE 2018 SOLID WASTE FUND  
TO THE 2018 RECYCLING FUND**

WHEREAS, Washburn County receives tipping fee revenue quarterly from Republic Services for the operation of the landfill located in the Town of Sarona; and

WHEREAS, a portion of the fees is allocated to the Solid Waste Fund to be used as the Local Monitoring Committee, Town of Sarona, and Washburn County determine. The fund has an accumulated fund balance of \$211,530.37 as of December 31, 2018; and

WHEREAS, the Local Monitoring Committee and the Town of Sarona recommend reducing the fund balance down to \$150,000 with the pay down to be split between the Town of Sarona and Washburn County per the percentages identified in the Agreement-Disposal Fee Disposition (47.1% Sarona & 52.9% County) dated December 20, 2005; and

WHEREAS, \$61,530.00 of the accumulated fund balance of \$211,530.37 as of December 31, 2018 is to be split 47.1% to Sarona and 52.9% to the County,

WHEREAS, Washburn County passed resolution #15-02, *Resolution to Formally Commit Specific revenue Sources and Establish Specific Uses of Those Resources*, which requires formal governance action to transfer funds from Special Revenue Funds; and


WHEREAS, the Washburn County Finance Committee recommends transferring the county portion of the fund balance pay down to the 2018 Recycling Fund.


THEREFORE BE IT RESOLVED that \$28,981 is paid to the Town of Sarona and Washburn County according to the percentages previously used and the County portion of \$32,549 is transferred to the 2018 Recycling Fund.

**FISCAL IMPACT: Transfer of Funds - \$32,549  
Paid to Town of Sarona \$28,981**

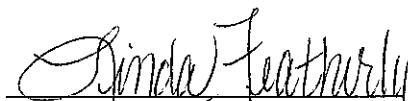
Recommended for adoption by the Washburn County Finance Committee this 3<sup>rd</sup> day of July 2019

\_\_\_\_\_  
Steven Sather, Chair

  
\_\_\_\_\_  
David Masterjohn

  
\_\_\_\_\_  
David Haessig, Vice Chair

  
\_\_\_\_\_  
Christopher Thompson

  
\_\_\_\_\_  
Linda Featherly

**RESOLUTION TO INCREASE THE 2019 UNIT ON AGING DEPARTMENT BUDGET – 2019 Subaru of America Scholarship to Attend 2019 Meals on Wheels of America Annual Conference**

WHEREAS, the Unit on Aging Department was awarded a scholarship from Subaru of America to attend the 2019 Meals on Wheels of America Annual Conference; and

WHEREAS, the total scholarship amount awarded was for \$1,000.00; and

WHEREAS, the scholarship was not budgeted in the 2019 Aging budget; and

THEREFORE BE IT RESOLVED, the Washburn County Aging and Disability Services Committee recommends to accept a scholarship to attend the 2019 Meals on Wheels of America Annual Conference and increase the 2019 Unit on Aging budget in the amount of \$1,000.00; and

THEREFORE BE IT FURTHER RESOLVED; that the 2019 Unit on Aging budget shall be increased \$1,000.00 for the additional scholarship received in the specific accounts listed in the table below.

Revenue Account	Funding Description	Expense Account	Expense Description	Value
240.61110.43805	Aging Nutrition Training/Travel	240.61110.50330	Aging Nutrition Training/Travel	\$1,000.00
Total Change:				\$1,000.00

**FISCAL IMPACT: \$1,000.00**

Recommended for adoption by the Washburn County Finance Committee

this 3<sup>rd</sup> day of July, 2019.

\_\_\_\_\_  
Steve Sather, Chair

\_\_\_\_\_  
David Haessig, Vice Chair

\_\_\_\_\_  
David Masterjohn, Member

\_\_\_\_\_  
Christopher Thompson, Member

\_\_\_\_\_  
Linda Featherly, Member

**RESOLUTION TO INCREASE THE 2019 UNIT ON AGING DEPARTMENT BUDGET – 2019 Physical Activity for Lifelong Success Grant (PALS)**

WHEREAS, the Unit on Aging Department was awarded an In-Kind & Stipend grant for Physical Activity for Lifelong Success (PALS) from Wisconsin Institute for Healthy Aging; and

WHEREAS, the total grant amount awarded was for \$2,450.00, with \$2,200.00 being paid out in 2019 and the remaining \$250.00 in 2020; and

WHEREAS, the In-Kind & Stipend were not budgeted in the 2019 Aging budget; and

THEREFORE BE IT RESOLVED, the Washburn County Aging and Disability Services Committee recommends to accept an In-Kind & Stipend grant for Physical Activity for Lifelong Success (PALS) and increase the 2019 Unit on Aging budget in the amount of \$2,200.00;

THEREFORE BE IT FURTHER RESOLVED; that the 2019 Unit on Aging budget shall be increased \$2,200.00 for the additional grant funding received in the specific accounts listed in the table below.

Revenue Account	Funding Description	Expense Account	Expense Description	Value
240.61200.48599	3D Prev. Health In-Kind	240.61200.50999	3D Prev. Health Indirect Costs - Training	\$950.00
240.61200.48599	3D Prev. Health In-Kind	240.61200.50999	3D Prev. Health Indirect Costs- Equipment: medicine balls, dumbbells, aerobic steps	\$500.00
240.61200.43805	3D Prev. Health Stipend	240.61200.50330	3D Prev. Health Stipend for training, travel, and operating supplies: After Initial Training Aug 2019 After 1 <sup>st</sup> Class 2019	\$500.00 \$250.00
Total Change:				\$2,200.00

**FISCAL IMPACT: \$2,200.00**

Recommended for adoption by the Washburn County Finance Committee

this 3<sup>rd</sup> day of July, 2019.

\_\_\_\_\_  
Steve Sather, Chair  
\_\_\_\_\_  
David Masterjohn, Member

\_\_\_\_\_  
David Haessig, Vice Chair  
\_\_\_\_\_  
Christopher Thompson, Member

\_\_\_\_\_  
Linda Featherly, Member

RESOLUTION # \_\_\_\_\_

**RESOLUTION TO USE DOT TRUST AND AGING FUNDS TO  
PURCHASE  
SCHEDULING AND VOLUNTEER SOFTWARE AND OPERATING  
SUPPLIES**

WHEREAS, the Unit on Aging has identified the need to purchase Scheduling and Volunteer Software (SchedulesPlus), five touchscreen monitors, five scanners; and,

WHEREAS, the purchase was not budgeted in the 2019 budget; and,

WHEREAS, the Unit on Aging has DOT Restricted Funds and Aging Fund Balance available for this specific purpose (50/50 split between 240.62160-49310 & 240.61110.49310);

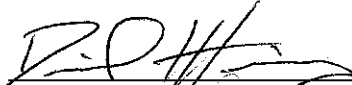
THEREFORE BE IT RESOLVED; that the purchase of the SchedulesPlus Software (\$360.00), five touchscreen monitors (\$3000.00), and five scanners (\$825.00) in the amount of \$4,185.00, be approved and be funded from the Aging DOT Trust Fund (50%) and Aging Fund balance (50%) to cover the initial start-up costs. Expenses will be split 50/50 between expense accounts 240.62160.50340 and 240.61110.50340.

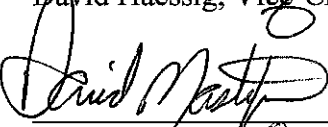
**FISCAL IMPACT: \$4,185.00**

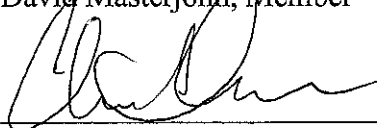
Recommended for adoption by the Washburn County Finance Committee


this 3rd day of July, 2019.

\_\_\_\_\_  
Steven Sather, Chair

  
\_\_\_\_\_  
David Haessig, Vice-Chair

  
\_\_\_\_\_  
David Masterjohn, Member

  
\_\_\_\_\_  
Christopher Thompson, Member

  
\_\_\_\_\_  
Linda Featherly - Member

RESOLUTION # \_\_\_\_\_

**RESOLUTION TO INCREASE THE 2019 UNIT ON AGING  
DEPARTMENT BUDGET – Share the Love Event Award**

WHEREAS, the Unit on Aging applied for and was awarded a grant through Subaru Share the Love Event and local business donations; and

WHEREAS, the total Share the Love Event amount received was \$6,299.01, \$4,825.01 from Subaru and \$1,474.00 from local business donations; and

WHEREAS, the grant and local business donations were not budgeted in the 2019 Aging budget; and

WHEREAS, the Unit on Aging has now received the 2019 grant and local business donations in the amount of \$6,299.01 for this Aging purpose and it has been placed in the Unit on Aging Budget (Revenue Account 240.69101.43801). (Expense Account 240.69101.50331).

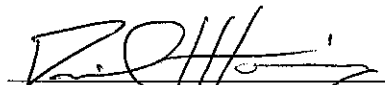
THEREFORE BE IT RESOLVED, the 2019 Unit on Aging budget shall be increased \$6,299.01 for the additional grant and local business donations.

**FISCAL IMPACT: \$6,299.01**

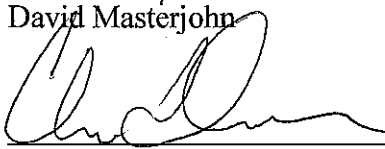
Recommended for adoption by the Washburn County Finance Committee

this 3rd day of July, 2019.

\_\_\_\_\_  
Steven Sather, Chair

  
\_\_\_\_\_  
David Haessig, Vice-Chair

  
\_\_\_\_\_  
David Masterjohn

  
\_\_\_\_\_  
Christopher Thompson

  
\_\_\_\_\_  
Linda Featherly

**RESOLUTION # \_\_\_\_\_**

**RESOLUTION APPROVING THE CREATION OF THE POSITION OF ACCOUNT  
CLERK/HR SUPPORT STAFF TO SERVE BOTH FINANCE AND ADMIN/HR  
DEPARTMENTS**

WHEREAS, the Finance Department currently has two full time employees where previously there were three full time employees, and

WHEREAS, while some of the duties of the vacant position have been absorbed, there are still functions that need to be taken care of as indicated in the personnel requisition form attached, and

WHEREAS, the Admin/HR Department currently has an employee working 16 hours/week and has proposed expanding that role to 18.75/week in 2020, and

WHEREAS, it has been proposed to create a new full time (37.5 hours/week) position of Account Clerk/HR Support Staff to be shared equally with Finance and Admin/HR, and

WHEREAS, both the Finance Committee and the Personnel Committee have reviewed and approved this 2019 budget request.

THEREFORE BE IT RESOLVED; that a new position of Account Clerk/HR Support Staff be approved according to policy by the Washburn County Board of Supervisors, to be effective January 1, 2019.

**FISCAL IMPACT: \$21,573.50 for each affected department for 2019**

Recommended for adoption by the Washburn County Personnel Committee on this 8<sup>th</sup> day of July, 2019.

\_\_\_\_\_  
Dave Wilson, Chair

\_\_\_\_\_  
Hank Graber, Vice-Chair

\_\_\_\_\_  
David Masterjohn, Member

\_\_\_\_\_  
Jocelyn Ford, Member

\_\_\_\_\_  
Romaine Quinn, Member



# Washburn County Personnel Requisition Form

Date: 6/13/19       New Position       Position Vacancy       Position Change

**POSITION INFORMATION:**

Position Title: Account Clerk/HR Support Staff      Department: Finance

Effective Date: 1/1/2020

Position Type:       Full Time       Part Time       LTE       Casual

Reason for Request: To assist Finance Department resume work load.

Why is position required or why can't present employees complete the work or why can't position be contracted?  
See section: Justification for request or general remarks/comments about this position.

Is office space, furniture and office equipment available?     Y     N

If not, explain plan to obtain: none

**WAGES/BENEFITS/FUNDING:**

Wage/Hr	Hrs/Yr	Wage/Yr	WRS	Taxes	W/C	Health Insurance	Total	
								Current
\$17.07/hr	975	\$16,643.25	\$1123.42	\$1273.21	\$33.62	\$2500.00	\$21,573.50	Proposed

Total cost for other equipment and/or training? 0

Is this request budgeted?     YES     NO    List the funding source:

**FISCAL ANALYSIS (from above):**

CATEGORIES	BUDGET ESTIMATES (EST.)
Other operating expenditures (include costs to hire – advertising, interviewing, testing/reviewing applicants)	0
Wages and Benefits	\$21,573.50
Personal Equipment (e.g. tools, uniforms, safety equipment)	0
Mileage & Meals	0
Training Expenses (Including memberships)	0
Computer Equipment (e.g. hardware, software, wiring, etc.)	0
Office Furniture and Supplies	0
Renovation/Relocation Costs	0
Revenues (Use Negative #)	0
<b>TOTAL:</b>	<b>\$21,573.50</b>

## DISCUSSION AND JUSTIFICATION OF PROPOSED POSITION

*Cells will expand as you type.*

<p>Does this position already have a position classification and position description? If yes, please attach appropriate documentation. If no, has a <i>Position Questionnaire</i> been completed?</p>	<p>Account Clerk</p>
<p>What are the major functions or examples of work performed of the proposed position?</p>	<p>Back up for payroll and accounts payable. Assists in budget preparation and audit preparation. Assists in updating spreadsheets and running reports for staff. Data entry. Aids the department in records retention duties.</p>
<p>Minimum Educational Requirements and minimum experience for this position?</p>	<p>Associate degree preferred and 2 years work experience at County government.</p>
<p>Knowledge Skills and Abilities?</p>	<p>Basic knowledge of accounting, accounts payable and record keeping.</p>
<p>What caused the need for this position? (i.e. State or Federal initiatives/mandates, increased workload, etc.)</p>	<p>This position is needed to uphold the standards in the department and to do jobs that are currently not being done.</p>
<p>What/Who generates the work which is to be done? The public? The department itself? Another department within the County?</p>	<p>This department provides the fiscal expertise and assistance of financial records for all other departments with the County government. The workload is in relation to that preface.</p>
<p>Is this work currently being performed by someone else? If yes, how and by whom?</p>	<p>The priority work is being done by the current employees, while the nonpriority functions are not being done at all.</p>
<p>How does this position fit into the organizational structure of the Department? (Please attach an organizational chart.)</p>	<p>This position would be supervised by the Finance Manager and take direction from either the Finance Manager or the Payroll/Accounts Payable Coordinator.</p>
<p>How will this position affect other employees in the department? (e.g. supervision, subordinates, etc.)</p>	<p>This position will support and assist the two employees in the department.</p>
<p>Who would perform the duties of this position when the incumbent is on vacation or using sick time?</p>	<p>This position will provide back up for two other positions, and when this position is vacant the department will function with the remaining two.</p>
<p>Are there alternatives to the services that this individual would provide? If yes, explain.</p>	<p>There are no alternatives, other than hiring a full time account clerk.</p>
<p>What will be the effect or where would the impact be felt if this position is not created or not replaced? Please explain.</p>	<p>The two employees in the department will continuing working on priority items and leaving lower priority items undone.</p>
<p>Can the position costs be offset by eliminating or reducing a lower priority function? Please explain.</p>	<p>Position costs, if approved will come from levy funds in the budget process for 2020 and forward.</p>
<p>Is there a workspace available for this employee? If yes, where? If no, what needs to be done to accommodate the requested position?</p>	<p>Yes, there is a workspace open and available for this position.</p>
<p>How does this position fit into the long-range and strategic plans of the Department and/or County?</p>	<p>This department has typically had at least three positions until late 2017 where it became a department of two. This position will fill the need of the Finance Department to resume normal workload.</p>

**Justification for request or general remarks/comments about the position:**

Jennifer and I have absorbed the duties of the Accountant position but there are things that we sometimes need to be taken care of that we just don't have time to do.

Of the Accountant position, Jennifer has taken on the Annual state retirement report reconciliation (WRS) and Sharon does the remainder of the Accountant position.

Duties the new position would handle:

- Assist Finance Manager in budget preparation: copying and organizing the departments submitted budgets
- Assist Payroll/AP Coordinator and provide backup for accounts payable
- Assist Payroll/AP Coordinator and provide backup for payroll
- Assist Finance Department - Records vault upstairs is full and records of 2016 through 2014 need to be moved downstairs in our storage. Our storage is full and there are prior years according to the County records retention/disposition schedule that can be destroyed. The retention time for accounts payable and payroll records is 7 years plus the current year. Documents from 2011 and prior can be destroyed, leaving room in the storage are for us to move records of 2014-2016 down.
- Assist Finance Manager in audit preparation when auditors are here
- Assist Finance Manager and Payroll with updating data spreadsheets
- Assists in running reports

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**Approvals:**

<b>DEPARTMENT HEAD:</b>	I hereby certify that the above information is correct.	<b>DATE:</b>	
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**Committee of Jurisdiction:**

<b>COMMITTEE:</b>	<input checked="" type="radio"/> Approved <input type="radio"/> Denied Comments <u>Finance</u>	<b>DATE:</b>	7-3-19
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**HUMAN RESOURCE DIRECTOR APPROVAL:**

Filling of position is: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Not Approved Comments: Human Resources Director: <u>Holson</u> Date: <u>7-3-19</u>
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**COMMITTEE APPROVALS:**

<b>PERSONNEL COMMITTEE:</b>	<input checked="" type="radio"/> Approved <input type="radio"/> Denied Comments	<b>DATE:</b>	7-8-19
<b>COUNTY BOARD (IF NECESSARY)</b>	<input type="radio"/> Approved <input type="radio"/> Denied Comments	<b>DATE:</b>	

<b>POSITION DESCRIPTION :</b>		Position #:	
Position Title: Account Clerk/HR Support Staff	FLSA Status: non-exempt	Pay Range: 07-1950	
Department: Finance and Personnel	Location: Courthouse	FT	Date: 1/1/2020

**GENERAL STATEMENT OF DUTIES:** Performs administrative, financial data processing, and clerical functions for the Washburn County Finance and Personnel Departments.

**DISTINGUISHING FEATURES OF THE POSITION:** This position is responsible for varied administrative duties, financial data entry and record keeping, preparation of reports, inventory control and related tasks. Must be able to follow instruction both written and oral. Discretion is required in dealing with unusual circumstances as well as confidential matters.

**EXAMPLES OF DUTIES PERFORMED:** (Illustrative only)

- Answer phones, provide assistance and/or route calls to appropriate staff
- Process ingoing and outgoing mail
- Assist with storing, organizing and maintaining personnel and financial files
- General clerical duties including photocopying, scanning, and faxing
- Create reports, forms, spreadsheets, and other documents as directed
- Maintain mailing lists, logs, and directories as assigned.
- Assist HR Generalist with HR/payroll data entry
- Process accounts payable for Personnel Department
- Provide backup for payroll and accounts payable in the Finance Department
- Assist Finance Manager with audit and budget preparation
- Assist with special projects as assigned in the Finance and Personnel Departments
- Maintain supplies inventory of Finance and Personnel Departments by checking stock to determine inventory level; anticipating needed supplies; communicate order to purchasing department
- Demonstrate professional, courteous customer service to clients and other staff, consistent with County Core Values;
- Support Washburn County Core Values throughout all levels of department decision making. Develop customer service as an integral part of department operations;
- Perform other duties as requested and assigned.

**EXPERIENCE AND TRAINING REQUIRED:** Completion of standard high school course or equivalent; and combination of experience and training which provides the required knowledge, skills and abilities to perform the job duties. A two year vocational or associate degree in accounting or related field followed by two years of relevant experience is preferred.

**ESSENTIAL KNOWLEDGES SKILLS AND ABILITIES:** Working knowledge of double entry accounting procedures; knowledge of modern office terminology and techniques used in keeping fiscal records; good knowledge of business math and business English; ability to work effectively with the public; ability to maintain complex records and analyze and make recommendations from complex financial data; ability to interpret and make decisions in accordance with regulations, policies and procedures; skill in operation of various office equipment including computer and ability to type 45 wpm; ability to work independently and effectively with other staff.

**PHYSICAL DEMANDS:** The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job.

Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is frequently required to sit and talk or hear. The employee is occasionally required to walk; use hands to finger, handle, or feel objects, tools, or controls; and reach with hands and arms.

The employee must occasionally lift and/or move up to 25 pounds.

Specific vision abilities required by this job include close vision and the ability to adjust focus.

**TOOLS AND EQUIPMENT USED:** Telephone systems; mainframe computer terminal; personal computer including word processing software; copy machine; postage machine; fax machine; calculator.

**WORK ENVIRONMENT:** The work environment characteristics described here are representative of those employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The employee normally works in a pleasant office environment. The noise level in the work environment is usually quiet.

**SELECTION GUIDELINES:** Formal application, rating of education and experience; oral interview and reference check; job related tests may be required.

The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar related or a logical assignment to the position.

The job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change.

Approval: \_\_\_\_\_  
Personnel/Benefits Director

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date Signed