

WASHBURN COUNTY BOARD OF SUPERVISORS AGENDA – DRAFT

May 17, 2016

6:00 p.m.

County Board Room, Elliott Building, Shell Lake, Wisconsin

1. Call Meeting to Order at 6:00 p.m. – Chair Mackie
2. Moment of Silent Meditation and Pledge of Allegiance -- Supv. Ricci
3. Notice of Meeting - County Clerk Olson
4. Roll Call – County Clerk Olson
5. Approval of Agenda
6. Approval of April 19, 2016 County Board Proceedings
7. Concerned Citizens
8. Introduction of New Executive Director for Washburn County Economic Development – Teresa Stein
9. Moody's Report - Jane Dvorak, Finance Director

10. Consent Agenda

11. Other Resolutions and Ordinances

- A. Resolution Updating Washburn County Employee Handbook – Policy 3.01e On Call Pay - Fiedler
- B. Resolution to Return a Tax Deeded Land to the Former Owner – William Pfluger – Ricci
- C. Resolution to Return a Tax Deeded Land to the Former Owner – Judith M. Taylor - Ricci
- D. Resolution to Apply County Board Room Sound System Capital Project Funds to the County Board Room Projector Purchase - Fiedler
- E. Resolution to Increase the 2016 County Board Training and Travel Budget - Fiedler
- F. Resolution to Authorize Lease of Paint Truck – Fiedler

12. Committee Reports
13. Chair Appointments
14. Citizen Comments
15. Chair Comments
16. Possible Future Agenda Items
17. Audit Per Diems
18. Adjourn

Respectfully submitted this 10TH day of May 2016
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 –DRAFT

April 19, 2016

9:00 a.m.

County Board Room – Elliott Bldg. - Shell Lake, Wisconsin

1. Call Meeting to Order– at 9:01 a.m. by County Clerk Olson
2. Moment of Silent Meditation and Pledge of Allegiance was lead by Supv. Mackie.
3. Notice of Meeting was read by County Clerk Olson.
4. Certification of Membership was read by County Clerk Olson.
5. Oath of Office was administered by County Clerk Olson.
6. Roll Call was done by County Clerk Olson. Present: (20), Absent/Excused: (1) Lee; Youth Present: (2).
7. Review Procedures for Election of Officers – Jeff Kohler, Corp. Counsel reviewed the procedures with the Board.
8. Election of Chairperson – Supv. Haessig nominated Tom Mackie; Supv. Reiter nominated Beth Esser. Both nominees spoke. Secret ballots were done with the result being Mackie 12 to 8 for Esser. Tom Mackie is the new County Board Chair.
9. Adoption of Rules of Order of the Washburn County Board of Supervisors – Jeff Kohler, Corp Counsel stated these rules are on the county website, listed as Part I. Motion to adopt the Rules of Order as presented was done by Fiedler, 2nd by Bobin. MC on voice vote.
10. Approval of Agenda was made on motion by Reiter, 2nd by Esser, MC on voice vote.
11. Election of 1st Vice Chair - Nominations were made by Supvs. Ricci, Reiter, Quinn for Micheal Bobin, Beth Esser, Tom Ricci, respectively. Final result indicates Ricci 11 to 9 for Esser. Tom Ricci is 1st Vice Chair.
12. Election of 2nd Vice Chair – Supv. Reiter nominated Beth Esser. With no other nominations, motion to declare Beth Esser as 2nd Vice Chair was made by Bobin, 2nd by Reiter. MC on voice vote.
13. Election of Highway Committee – District 1 – Fiedler, Ricci, Stoll nominees. Final initialed ballot results indicate Ricci 11 to 9 for Fiedler. Tom Ricci is District 1 member. District 2 – Thompson, Dohm, Graber, Esser nominees. Final initialed ballot results indicate Esser 12 to 8 for Thompson. Beth Esser is District 2 member. District 3 - Quinn, Haessig, Hoepfner, Hopke nominees. Final initialed ballot results indicate Hoepfner 11 to 9 for Quinn. Lynn Hoepfner is District 3 member. Two at large members: Fiedler, Thompson, Quinn, Graber nominees. Motion by Bobin, 2nd by Masterjohn, to set aside the rules and have the top 2 vote getters get the remaining two seats. Voice vote taken; Chair Mackie ruled voice vote indicated majority ayes; request for roll call vote was made. Roll Vote: Yes (11), No (9) Ricci, Esser, Hoepfner, Haessig, Quinn, Dohm, Sather, Hansen, Hopke; Youth: Yes (1) Wingler; No (1) Hutton. Motion fails to reach 2/3 majority needed. Balloting for 1st of two at large members indicates final results are Thompson 11 to 9 for Fiedler. Balloting for 2nd of two at large members indicates final results are Fiedler 11 to 9 for Quinn. Christopher Thompson and L.H. Skip Fiedler are the two at large highway committee members.
14. Approval of March 15, 2016 County Board Proceedings made on motion by Bobin, 2nd by Fiedler, to approve; MC.
15. Presentation of “What are Counties?” – Video presentation prepared by Mark O’Connell, Executive Director of the Wisconsin Counties Association (WCA) was shown. Chair Mackie stated that the services WCA presents are free (membership fee/county).
16. Correspondence – Coroner Resignation, Letter from American Legion Post 225; both read by Chair Mackie.
17. Concerned Citizens – Supv. Ricci asked about the Governor’s fishing opener.
18. Administrative Coordinator Report – was given by Lolita Olson.
19. Finance Director Report – was given by Jane Dvorak.

20. Recess for Executive Committee to Appointment Additional Members, Assign Committees and hold Committee Caucuses. Chair Mackie asked Lolita Olson to continue the meeting while Executive Committee was in recess.
21. Introduction of Department Heads – Department heads were introduced and answered questions: Frank Scalzo, Highway Commissioner; Tom Boron, Information Technology (IT); Jim LeDuc, Health & Human Services; Darby Simpson, Unit on Aging Director/ADRC Supervisor; Beverly Stencel, UW Extension; Nicole Tims, County Treasurer; Renee Bell, Acting Register of Deeds; Mike Peterson, County Forest Administrator; Kiko Murphy, Facility Operations Director; Carol Buck, Emergency Management Director; Steve Waak, Land Information Office – Surveyor; Lolita Olson, County Clerk, Administrative Coordinator, Human Resources Director; Terry Dryden – Sheriff, also introduced Chief Deputy Mike Richter and Capt. Dan Brereton; Tom Frost, District Attorney; Jeff Kohler, Corp Counsel. Several other department heads were not available at this time.
22. Introduction of Youth Representatives – Beverly Stencel stated that Washburn County was the 2nd county after Douglas County to start this program at the request of the county board. The two current youth representatives introduced themselves: Nathaniel Wingler and McLain Hutton. Nathaniel will serve through June, then two other youth representatives will come on board - one taking Nathaniel's spot and one being an alternate for McLain who will serve another year.
23. Short recess was taken.
24. Reconvened at 11:30 a.m. Chair Mackie stated that Committee Assignments will be sent to board members; department heads will contact everyone indicating when the first committee meetings will take place.
25. Consent Agenda Resolutions: Motion to approve was made by Bobin, 2nd by Masterjohn; MC.
 - A. **Resolution 27-16 Authorizing the Request for Legal Loss Prevention Services Coverage from the Wisconsin County Mutual Insurance Corporation**
 - B. **Resolution 28-16 Designating Public Depository/Withdrawal for County Accounts: General, Payroll, Flexible Spending, Human Services, CDBG, County Parks**
 - C. **Resolution 29-16 Designating Public Depository Accounts – Clerk of Court**
26. Other Resolutions and Ordinances:
 - A. **Resolution 30-16 to Increase the 2016 Forestry Department Budget – 2 LTE Parks Staff** – motion to approve by Fiedler, 2nd by Dohm. Mike Peterson discussed need for the positions; dollars will be coming out of campground revenues. Roll Vote: Yes (20); Youth: Yes (2); MC.
 - B. **Resolution 31-16 Approving Additional FT State Funded Equipment Operator – Highway** – motion to approve by Fiedler, 2nd by Bobin. MC on unanimous voice vote.
 - C. **Resolution 32-16 to Increase the 2016 Surveyor Department Budget – Base Budget Grant** – motion to approve by Bobin, 2nd by Fiedler. Steve Waak, Surveyor, stated that the grant would be utilized for LIDAR (contour map) and new ORTHO photos. Roll Vote: Yes (20); Youth: Yes (2); MC.
 - D. **Resolution 33-16 to Increase the 2016 Surveyor Department Budget for the Wisconsin Land Information Program Training and Education Grant** – motion to approve by Bobin, 2nd by Masterjohn. Steve Waak added that this is earmarked for training and for land information plan. Roll Vote: Yes (20); Youth: Yes (2); MC.
 - E. **Resolution 34-16 to Carry Forward 2015 Veterans Budget to 2016 – Year End Purchases** – motion to approve by Quinn, 2nd by Sather. Discussed timing of purchases. Roll Vote: Yes (20); Youth: Yes (2); MC.
 - F. **Resolution 35-16 to Reinstate Funds from the 2013 Soil and Water Conservation Dept Budget to the 2016 Soil and Water Conservation Dept Budget – PRI-RU-TA Grant Award** – motion to approve by Bobin, 2nd by Fiedler. Roll Vote: Yes (20); Youth: Yes (2); MC.

- G. **Resolution 36-16 to Carry Over 2015 Funds to the 2016 Maintenance Department Budget – Water Heater** – motion to approve by Ricci, 2nd by Dohm. Discussed. Roll Vote: Yes (20); Youth: Yes (2); MC.
 - H. **Resolution 37-16 to Transfer Funds from Contingency to 2015 Corporation Counsel Budget – Budget Shortfall** – motion to approve by Waggoner, 2nd by Fiedler. Roll Vote: Yes (20); Youth: Yes (2); MC.
 - I. **Resolution 38-16 to Transfer Funds from the 2016 Administration/Finance Budget to the 2016 Administration/County Clerk Budget** – motion to approve by Waggoner, 2nd by Reiter. Roll Vote: Yes (20); Youth: Yes (2); MC.
- 27. Committee Reports – motion to postpone by Bobin, 2nd by Waggoner. MC.
 - 28. Chair Appointments – LEPC – Frank Scalzo appointed to the LEPC (members coming off: Greg Washkuhn, Gregory Krantz)
 - 29. Citizen Comments – Danielle Danford, Washburn County Register reporter, introduced herself
 - 30. Chair Comments – Recognition of Public Safety Telecommunicators/Dispatchers week; photos to be taken of the board members after the meeting ends; thanked the board members for running for office.
 - 31. Possible Future Agenda Items – Next meeting will be May 17, 2016, 6:00 p.m.
 - 32. Audit Per Diems – on motion by Fiedler, 2nd by Masterjohn; MC.
 - 33. Adjourn at 12:03 pm on motion by Fiedler, 2nd by Bobin.

ISSUER COMMENT

26 April 2016

RATING

General Obligation (or GO Related)¹

Aa3

No Outlook

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Washburn County, WI

Annual Comment on Washburn County

Issuer Profile

Washburn County is located in northwestern Wisconsin. The county seat of Shell Lake is approximately 65 miles north of Eau Claire. The county has a population of 15,694 and a population density of 20 people per square mile. The county's per capita personal income is \$40,337 (2nd quartile) and the November 2015 unemployment rate was 4.9% (3rd quartile).² Health services/education and manufacturing are key drivers of the local economy. Link Snacks, Inc., Spooner Health System, and county itself rank as major employers in the area.

Credit Overview

Washburn County's credit position is very healthy. However, its Aa3 rating is slightly weaker than the median rating of Aa2 for counties nationwide. The notable credit factors include a robust financial position, and an extremely small debt burden with a low pension liability. The rating also reflects a healthy tax base with a moderate socioeconomic profile.

Finances: The financial position of the county is very strong and is a strength when compared with the assigned rating of Aa3. The cash balance as a percent of revenues (43.9%) is slightly higher than the US median. Moreover, the fund balance as a percent of operating revenues (43.8%) is above other Moody's-rated counties nationwide and grew from 2011 to 2014.

Debt and Pensions: Washburn County has negligible debt and pension burdens, which are a credit strength when compared to its Aa3 rating. The net direct debt to full value (0.1%) is below the US median. Moreover, the Moody's-adjusted net pension liability to operating revenues (0.55x) is favorably under the US median. Yet, this indicator increased slightly from 2012 to 2014.

Economy and Tax Base: Overall, the county has a strong economy and tax base, which are in line with the Aa3 rating assigned. The full value per capita (\$150,227) is materially above the US median. Additionally, the total full value (\$2.4 billion) is below other Moody's-rated counties nationwide and fell between 2011 and 2014. However, the median family income equals only 79.4% of the US level.

Management and Governance: Positive operating margins typically indicate strong financial management. Advantageously, on average, Washburn County ran surpluses from 2011 to 2014 even as the tax base generally contracted.

Wisconsin counties have an institutional framework score³ of "Aa," or strong. Revenues are moderately predictable, with a mixture of highly predictable property taxes and more

economically sensitive sales taxes representing the main sources. Counties have a moderate ability to increase revenues. Property tax increases are limited to amounts represented by net new construction growth, but counties may implement a 0.5% sales tax, which diversifies operating revenue. Expenditures mostly consist of personnel costs, which are moderately predictable. Counties have a high ability to reduce expenditures, as workforces are mainly comprised of non-public safety employees, for whom collective bargaining is limited.

Sector Trends - Wisconsin Counties

Wisconsin counties will continue to benefit from an improving state economy. The overall economy is diversifying from its traditional reliance on manufacturing, reflecting activity in health care and other sectors. Sales tax revenues are increasing, and property tax revenues will remain stable or will slightly improve due to increased construction activity. Property tax delinquencies are expected to decline, which will increase counties' available fund balances. However, Wisconsin counties with significant exposure to nursing homes may experience challenges associated with Medicare and Medicaid reimbursements. Most Wisconsin counties participate in the Wisconsin Retirement System, which is relatively well-funded.

Exhibit 1

Key Indicators^{4 5}

Washburn County, WI

| | 2011 | 2012 | 2013 | 2014 | US Median | Credit Trend |
|---|-----------|-----------|-----------|-----------|-----------|--------------|
| Economy / Tax Base | | | | | | |
| Total Full Value | \$2,519M | \$2,410M | \$2,362M | \$2,358M | \$7,427M | Weakened |
| Full Value Per Capita | \$158,320 | \$152,300 | \$150,596 | \$150,227 | \$78,398 | Weakened |
| Median Family Income (% of US Median) | 79.2% | 79.4% | 79.4% | 79.4% | 94.2% | Stable |
| Finances | | | | | | |
| Fund Balance as % of Operating Revenues | 34.3% | 40.1% | 42.0% | 43.8% | 32.3% | Improved |
| Cash Balance as % of Operating Revenues | 36.5% | 41.6% | 42.4% | 43.9% | 36.5% | Improved |
| Debt / Pensions | | | | | | |
| Net Direct Debt / Full Value | 0.16% | 0.12% | 0.08% | 0.14% | 0.51% | Stable |
| Net Direct Debt / Operating Revenues | 0.23x | 0.17x | 0.12x | 0.21x | 0.63x | Stable |
| Moody's-adjusted Net Pension Liability (3-yr average) to Full Value | N / A | 0.21% | 0.27% | 0.37% | 0.97% | Stable |
| Moody's-adjusted Net Pension Liability (3-yr average) to Operating Revenues | N / A | 0.30x | 0.39x | 0.55x | 1.26x | Stable |

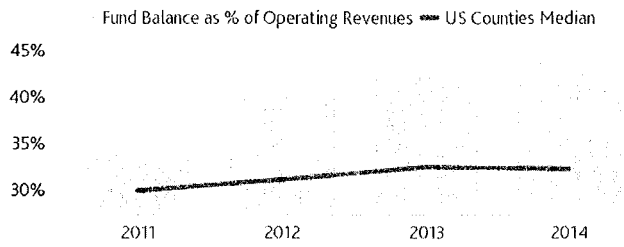
Source: Moody's

This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the ratings tab on the issuer/entity page on www.moody.com for the most updated credit rating action information and rating history.

Exhibit 2

Fund balance as a percent of operating revenues increased from 2011 to 2014

Fund Balance as a Percent of Operating Revenues

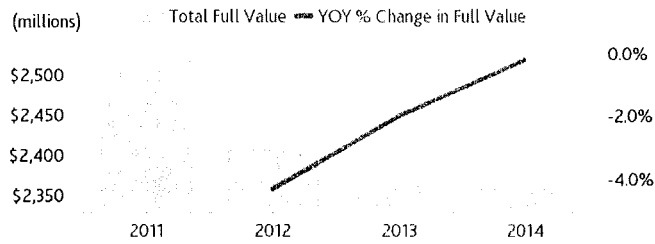


Source: Issuer financial statements; Moody's

Exhibit 3

Full value of the property tax base decreased between 2011 and 2014

Total Full Value

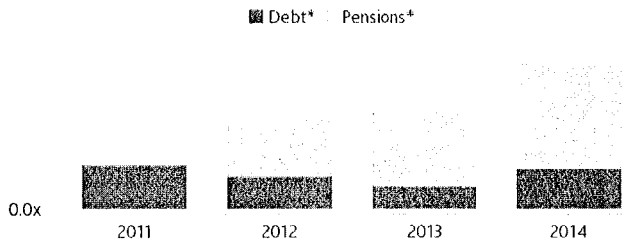


Source: Issuer financial statements; Government data sources; Offering statements; Moody's

Exhibit 4

Moody's-adjusted net pension liability to operating revenues increased from 2012 to 2014

Net Direct Debt and Adjusted Net Pension Liability / Operating Revenues



*Debt is represented as Net Direct Debt / Operating Revenues. Net Direct Debt is defined as gross debt minus self supporting debt. Pensions are represented as ANPL / Operating Revenues. ANPL is defined as the average of Moody's-adjusted Net Pension Liability in each of the past three years.

Source: Issuer financial statements; Government data sources; Offering statements; Moody's

Endnotes

- 1 The rating referenced in this report is the government's General Obligation (GO) rating or its highest public rating that is GO-related. A GO bond is generally a security backed by the full faith and credit pledge and total taxing power of the local government. See [Local Government GO Pledges Vary Across States](#), for more details. GO-related ratings include issuer ratings, which are GO-equivalent ratings for governments that do not issue GO debt. GO-related ratings also include ratings on other securities that are notched or otherwise related to what the government's GO rating would be, such as annual appropriation, lease revenue, non-ad valorem, and moral obligation debt. The referenced ratings reflect the government's underlying credit quality without regard to state guarantee or enhancement programs or bond insurance.
- 2 The per capita personal income data and unemployment data for all counties in the US census are allocated to quartiles. The quartiles are ordered from strongest-to-weakest from a credit perspective: the highest per capita personal income quartile is first quartile, and the lowest unemployment rate is first quartile. The first quartile consists of the top 25% of observations in the dataset, the second quartile consists of the next 25%, and so on. The median per capita personal income for US counties is \$46,049 for 2014. The median unemployment rate for US counties is 4.8 % for November 2015.
- 3 The institutional framework score measures a municipality's legal ability to match revenues with expenditures based on its constitutionally and legislatively conferred powers and responsibilities. See [US Local Government General Obligation Debt \(January 2014\)](#) for more details.
- 4 For definitions of the metrics in the Key Indicators Table, [US Local Government General Obligation Methodology and Scorecard User Guide \(July 2014\)](#). The population figure used in the Full Value Per Capita ratio is the most recently available, most often sourced from either the US Census or the American Community Survey. Similarly, the Median Family Income data reported as of 2012 and later is always the most recently available data and is sourced from the American Community Survey. The Median Family Income data prior to 2012 is sourced from the 2010 US Census. The Full Value figure used in the Net Direct Debt and Moody's-adjusted Net Pension Liability (3-year average ANPL) ratios is matched to the same year as audited financial data, or if not available, lags by one or two years. Certain state-specific rules also apply to Full Value. For example, in California and Washington, assessed value is the best available proxy for Full Value. Certain state specific rules also apply to individual data points and ratios. Moody's makes adjustments to New Jersey local governments' reported financial statements to make it more comparable to GAAP. Additionally, Moody's ANPLs reflect analyst adjustments, if any, for pension contribution support from non-operating funds and self-supporting enterprises. Many local government pension liabilities are associated with its participation in the statewide multiple-employer cost-sharing plans. Metrics represented as N/A indicate the data were not available at the time of publication.
- 5 The medians come from our most recently published local government medians report, [Medians – Growing Tax Bases and Stable Fund Balances Support Sector's Stability \(March 2016\)](#). The medians conform to our US Local Government General Obligation Debt rating methodology published in January 2014. As such, the medians presented here are based on the key metrics outlined in the methodology and the associated scorecard. The appendix of this report provides additional metrics broken out by sector, rating category, and population. We use data from a variety of sources to calculate the medians, many of which have differing reporting schedules. Whenever possible, we calculated these medians using available data for fiscal year 2014. However, there are some exceptions. Population data is based on the 2010 Census and Median Family Income is derived from the 2012 American Community Survey. Medians for some rating levels are based on relatively small sample sizes. These medians, therefore, may be subject to potentially substantial year-over-year variation. Our ratings reflect our forward looking opinion derived from forecasts of financial performance and qualitative factors, as opposed to strictly historical quantitative data used for the medians. Our expectation of future performance combined with the relative importance of certain metrics on individual local government ratings account for the range of values that can be found within each rating category. Median data for prior years published in this report may not match last year's publication due to data refinement and changes in the sample sets used, as well as rating changes, initial ratings, and rating withdrawals.

| Moody's | S&P | Fitch | Quality of a bond |
|---------|------|-------|---|
| Aaa | AAA | AAA | Prime |
| Aa1 | AA+ | AA+ | High grade |
| Aa2 | AA | AA | |
| Aa3 | AA- | AA- | |
| A1 | A+ | A+ | Upper medium grade |
| A2 | A | A | |
| A3 | A- | A- | |
| Baa1 | BBB+ | BBB+ | Lower medium grade |
| Baa2 | BBB | BBB | |
| Baa3 | BBB- | BBB- | |
| Ba1 | BB+ | BB+ | Non Investment grade speculative |
| Ba2 | BB | BB | |
| Ba3 | BB- | BB- | |
| B1 | B+ | B+ | Highly Speculative |
| B2 | B | B | |
| B3 | B- | B- | |
| Caa1 | CCC+ | CCC | Substantial risks |
| Caa2 | CCC | | Extremely speculative |
| Caa3 | CCC- | | In default with little prospect for recovery |
| Ca | CC | | |
| / | D | DDD | In default |
| / | | DD | |
| / | | D | |

2016

2006

Rating at current review.

Entered bond market
by issuing bonds

RESOLUTION # _____

RESOLUTION TO REVISE ON CALL PAY POLICY 3.01e

WHEREAS, after review of the CPS/Juvenile Court Intake On-Call Pay levels, in comparison with 21 other counties, were determined to be at the lower end of the scale, and,

WHEREAS, the Health & Human Services Dept. has requested that this level be raised to maintain and offer a more competitive benefit package; and,

WHEREAS, it has been determined that changing this level will also affect the Information Technology Department, and,

WHEREAS, the call pay as noted in Policy 3.01e is recommended by both the Personnel and Finance Committees to be changed from \$1.25 per hour to \$2.00 per hour, for the departments of HHS and IT only.

THEREFORE, BE IT RESOLVED, that the Washburn County Board of Supervisors approves the change in Policy 3.01e, as attached, to be effective June 21, 2016 and the new language will be incorporated into a revised version of the Employee Handbook.

**FISCAL IMPACT: \$10,600 estimated annually
(\$.75 x 125.5 hrs/wk x 2 departments plus 7.65% FICA)**

Recommended for adoption by the Washburn County Finance Committee this 17th day of May, 2016.

L.H. Skip Fiedler, Chair

David Masterjohn, Member

Steve Waggoner, Vice Chair

Chris Thompson, Member

Micheal Bobin, Member

3.01a Schedule: The County reserves the right to schedule and/or change all hours and schedules of work as deemed necessary.

3.01b Time not counted: Except for holiday, all other Paid Time Off time taken is not counted as time worked. Uninterrupted lunch periods of thirty (30) minutes or more are also unpaid and not counted as time worked.

3.01c Rest Periods: All schedules should provide for a maximum of two paid fifteen (15) minute rest periods throughout the day. Rest periods shall be staggered to ensure continuous coverage and operation. It is the employee's responsibility to ensure they receive their rest periods; rest periods do not accumulate if not taken nor are they paid for if not taken. A rest period cannot be taken to extend an employee's lunch period or to allow an employee to report late or leave work early.

Highway Employees working 10-hour days will receive one-fifteen minute and two 10-minute paid breaks.

3.01d Call In Pay: Employees called back in to work outside of their regular work shift shall be paid a minimum of two hours and may be assigned additional tasks to be completed during the two-hour time slot.

Jail staff will follow the reasonable call-in pay policy for court appearances after their regular scheduled hours.



3.01e On Call Pay: If approved, employees (excluding Highway Department employees) required by the County to be on call shall receive ~~\$1.25 per hour.~~ On-call pay options available are at the discretion of the Department Heads. ^{for Health & Human Services and Information Tech employees only)} \$2.00 per hour.

3.01f Shift Differential: in general, part-time/full-time employees (excluding Jail Employees) scheduled to normally work before 6:30 a.m. or after 6:30 p.m. will receive \$.35 per hour shift differential for those hours worked.

- In the Sheriff's Office, Jailer/Dispatchers normally will receive \$.45 per hour for hours worked from 6:30 p.m. Friday through 6:30 a.m. Monday morning.
- The hours and availability of shift differential is at the discretion of Department Heads.
- Highway employees should consult their Mgmt group for their departments' current shift differential policy.

Penalties:

Altering, falsifying the time record, tampering with time records, recording time on another employee's time record or any other infraction of this policy may result in disciplinary action, up to and including termination of employment.

3.02 OVERTIME

To provide a consistent system for distributing overtime in compliance with the overtime-pay provisions of the Fair Labor Standards Act.

Each position is designated as either "Non-exempt" or "Exempt" from the federal Fair Labor Standards Act and state wage and hour laws. Employees in "non-exempt" jobs are paid on an hourly basis and are entitled to overtime pay for hours worked in excess of 40 hours per week. Employees in "exempt" positions are generally paid on a salary basis and are excluded from specific provisions of federal and state wage and hour laws and are not eligible for overtime pay.

Overtime is defined as authorized hours worked by a non-exempt employee in excess of 40 hours in a workweek and should be recorded to the nearest tenth of an hour. Overtime must be approved in advance by the employee's supervisor; if advance approval is not obtained, an employee is not authorized to work the overtime. While the County is required to pay the employee for all hours worked, the employee may receive

Resolution No. _____

**AN ORDINANCE TO RETURN A TAX DEEDED LAND TO THE FORMER OWNER –
WILLIAM PFLUGER - PURSUANT TO §75.35(2)(e), STATS.¹**

The Washburn County Board of Supervisors Ordain as Follows:

WHEREAS, Washburn County is the holder of a tax deed to that Part of Government Lot Two (GL2) of Section One (1), Township Thirty-Seven North (T37N) of Range Thirteen West (R13W) in the City of Shell Lake, Washburn County, Wisconsin, described as Lot Five (L5), of Certified Survey Map recorded September 29, 1970, at Volume 2, Page 72, as Document Number 153057 bearing PIN 65-282-2-37-13-01-5 05-002-005000;

AND WHEREAS, the public property and land sale committee has voted the return of the property to the former owner, who is:

WILLIAM D PFLUGER
1010 S Lake Dr
Shell Lake WI 54871,

for the reason that the former owner has brought current all real estate taxes;

AND WHEREAS, the committee recommends the return of this tax deeded property;

AND WHEREAS, this ordinance to return the tax deed to the described property to its former owners was approved by the public property and land sale committee on May 9, 2016.

NOW, THEREFORE, BE IT ORDAINED, that pursuant to § 75.25(2)(e), Stats., the county clerk and county board chair are hereby authorized to execute a quit claim deed in the described property to the previous owners as listed above.

This ordinance shall not be published as a part of the Washburn County code.

FISCAL IMPACT: none

Moved for adoption by the public property and land sale committee this 9th day of May, 2016:

Thomas Ricci, chair

Thomas J Mackie, acting *ex officio*

Steven Waggoner

Adopted by the Washburn County board of supervisors by a vote of _____ (Ayes) to _____ (Nays) this 17th day of May, 2016.

¹ (e) Any county acting either by its board or by delegated authority as provided in this section may sell and convey tax-deeded lands to the former owner or owners thereof and such conveyance shall not operate to revive any tax certificate lien or any other lien whatsoever which was cut off and rendered void by the tax deed, foreclosure of tax certificate, deed in lieu of tax deed, action in rem under s. 75.521 or other means by which the county acquired title to such land, nor shall it revive the lien of any tax certificate or tax dated subsequently to the date on which the county acquired its title. The enactment into statute law of the provisions of this paragraph shall not be deemed an expression of legislative intent that the prior common law of this state was otherwise than as herein provided.

CORRECT ATTEST:

LOLITA OLSON
Washburn County Clerk

Resolution No. _____

AN ORDINANCE TO RETURN A TAX DEEDED LAND TO THE FORMER OWNER – JUDITH M TAYLOR - PURSUANT TO §75.35(2)(e), STATS.¹

The Washburn County Board of Supervisors Ordain as Follows:

WHEREAS, Washburn County is the holder of a tax deed to the Northwest Quarter of the Southeast Quarter (NW/SE) of Section Ten (10), Township Thirty-Nine North (T39N) of Range Twelve West (R12W) in the Town of Trego, Washburn County, Wisconsin, bearing PIN 65-042-2-39-12-10-4 02-000-001000;

AND WHEREAS, the public property and land sale committee has voted the return of the property to the former owner, who is:

JUDITH M TAYLOR
W5830 Schaub Rd
Trego WI 54888,

for the reason that the former owner has brought current all real estate taxes;

AND WHEREAS, the committee recommends the return of this tax deeded property;

AND WHEREAS, this ordinance to return the tax deed to the described property to its former owners was approved by the public property and land sale committee on May 2, 2016.

NOW, THEREFORE, BE IT ORDAINED, that pursuant to § 75.25(2)(e), Stats., the county clerk is hereby authorized to execute a quit claim deed in the described property to the previous owner as listed above.

This ordinance shall not be published as a part of the Washburn County code.

FISCAL IMPACT: none

Moved for adoption by the public property and land sale committee this 9th day of May, 2016:

Thomas Ricci, chair

Steve Sather

Lynn Hoepfner

Steve Waggoner

¹ (e) Any county acting either by its board or by delegated authority as provided in this section may sell and convey tax-deeded lands to the former owner or owners thereof and such conveyance shall not operate to revive any tax certificate lien or any other lien whatsoever which was cut off and rendered void by the tax deed, foreclosure of tax certificate, deed in lieu of tax deed, action in rem under s. 75.521 or other means by which the county acquired title to such land, nor shall it revive the lien of any tax certificate or tax dated subsequently to the date on which the county acquired its title. The enactment into statute law of the provisions of this paragraph shall not be deemed an expression of legislative intent that the prior common law of this state was otherwise than as herein provided.

James Dohm (absent)

Adopted by the Washburn County board of supervisors by a vote of _____ (Ayes) to _____ (Nays) this 17th day of May, 2016.

CORRECT ATTEST:

LOLITA OLSON
Washburn County Clerk

RELEVANT FACTS FOR TAX DEED

JUDITH M TAYLOR

The relevant facts in the Tax Deed case for Judith M. Taylor are as follows:

1. The Treasurer's Office has a written procedure for taking Tax Deed on a parcel of Tax Delinquent Property.
2. All Mandatory and Non Mandatory procedures were followed in this case. (original copies in folder)
3. Ms. Taylor called my office on April 12, 2016 and informed me that she received the notice from the County stating she is the **former owner** of this property. She asked me if there was any way to get her property back. All **uncertified** mail sent to Ms. Taylor did not come back to us, therefore we assume she got every notice. The **Certified Mail** sent in November 2015 was delivered and signed for by Ms. Taylor on November 9, 2015. A copy of the USPS electronic return receipt is attached. The address we have for Ms. Taylor is the correct. I told her she could plead her case to committee and then to County Board for a final decision.
4. Ms. Taylor informed me of her intent to try to get her land back and asked to be placed on the Public Property/Land Sale Agenda for May 2, 2016.
5. Our procedure on Tax Notices sent to all delinquent owners is attached.

| <u>WASHBURN COUNTY TAX DEED</u> | | | |
|--|---|---|---------------------------------------|
| <u>PROCEDURE</u> | | | |
| 2012 | | | |
| <u>Action #</u> | <u>Month/Yr of Action</u> | <u>Procedure Done</u> | <u>Mandatory/Non Mandatory</u> |
| 1 | December 2012 | Original 2012 tax bill sent by local treasurer | Mandatory |
| 2 | February 2013 | Local treasurer's turn all delinquent and postponed tax information to County Treasurer | Mandatory |
| 3 | March 2013 | Tax Statement of delinquent taxes sent to all persons with delinquent taxes | Non Mandatory |
| 4 | September 2013 | Letter and statement of delinquent taxes sent to all persons with 2012 delinquent taxes | Mandatory |
| 5 | December 2013 | Box on 2013 tax bill informing owner that there are delinquent taxes on this land is marked with X | Mandatory |
| 6 | March 2014 | Statement of delinquent taxes sent to all persons with delinquent taxes | Non Mandatory |
| 7 | September 2014 | Letter and statement of delinquent taxes sent to all persons with 2013 delinquent tax | Mandatory |
| 8 | September 2014 | Statement sent to those with delinquent 2012 and 2013 tax. | Non Mandatory |
| 9 | December 2014 | Box on 2014 tax bill informing owner that there are delinquent taxes on this land is marked with X | Mandatory |
| 10 | March 2015 | Delinquent tax statement sent to all owners with delinquent tax. | Non Mandatory |
| 11 | May 2015 | Statement of delinquent taxes sent to only persons with delinquent 2012 taxes explaining that if the 2012 tax is not paid in full by end of May 2015, owners name will be published in legal newspaper and a title search will be done on each parcel. The property owner is charged for this. | Non Mandatory |
| 12 | June 2015 | Redemption notice is published (class II) | Mandatory |
| 13 | September 2015 | Letter and statement of delinquent taxes sent to all persons with 2014 tax due. | Mandatory |
| 14 | September 2015 | Letter and statement of delinquent taxes sent to all persons with 2012, 2013, and 2014 delinquent tax. | Non Mandatory |
| 15 | September 2015 | Letter sent to all owners with delinquent 2012 tax. Special letter is sent explaining what will happen to land if tax is not paid by the 4th Friday of March 2011 | Non Mandatory |
| 16 | September 2015 | White pages are used to help possibly find new addresses of owners | Non Mandatory |
| 17 | September 2015 | A procedure for gaining occupancy information. All County Board supervisors, town clerks and town treasurer's are asked for help by providing any information they have concerning the parcels in their municipality that have a 2012 delinquent tax. | Non Mandatory |
| 18 | October 2015 | Notice of Application of Tax Deed is sent to all owners, if mailing information is available, mortgage and/or lien holders, and any one who we can determine from the title searches and occupancy forms should receive this information. Owners notices are sent certified, to addressee only, with return receipt requested. If such letter is returned or card not signed, names are published in the legal paper. Each owner on the deed is sent a notice in case of divorce or separation. | Mandatory |
| 19 | no less than 90 days after publication. | Resolution to County Board who authorizes taking tax deed on all parcels who still have unpaid 2012 tax. | Mandatory |

| | | | |
|----|------------------|---|---------------|
| 20 | March 2016 | Final statement of delinquent taxes sent only to owners with 2012 delinquent tax. Letter enclosed spelling out details of County taking ownership, their having to vacate land, and the sale of property at June 2016 Land Auction. | Non Mandatory |
| 21 | March/April 2016 | One week prior to taking the deed, each owner still owing 2012 tax is contacted by phone (if we can find a phone #) reminding them of the deadline date. | Non Mandatory |
| 22 | March/April 2016 | Real Property lister will put a sign on the property if we have had no contact with them as a way of trying to find the owner. | Non Mandatory |
| 23 | April/May 2016 | Tax deed recorded showing the County now owns the property. | Mandatory |
| 24 | After recording | Notice is sent by certified mail, addressee only and return receipt requested, to person telling them they can claim part of sale price if the parcel was homesteaded and they respond in the proper time limit if such letter is returned or card not signed names are published in legal paper. | Mandatory |
| 25 | May 2016 | Notice sent to all Municipal Clerks notifying them of the sale of property within their municipality at least three weeks before the sale. | Mandatory |
| 26 | June 2016 | Parcel is sold to highest bidder at Land Auction | |

RESOLUTION # _____

**RESOLUTION TO APPLY COUNTY BOARD ROOM SOUND SYSTEM
CAPITAL PROJECT FUNDS TO THE COUNTY BOARD ROOM
PROJECTOR PURCHASE**

WHEREAS, the 2016 budget contains funds to upgrade the County Board room sound system; and,

WHEREAS, the County Board room sound system is sufficient at this time; and,

WHEREAS, the County Board meeting room is in need of a projector; and,

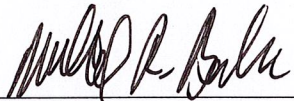
WHEREAS, the cost of a new projector is \$5,000; and,

WHEREAS, \$5,000 of the Sound System Capital Project funds (\$20,000) could be re-designated to purchase the projector,

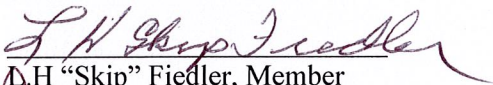
THEREFORE BE IT RESOLVED, that \$5,000.00 of County Board Room Sound System (\$20,000) capital project fund be applied to the 2016 County Board Room Projector (#400.57141-50810) to fund the projector.

FISCAL IMPACT; \$0

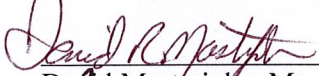
Recommended for adoption by the Washburn County Finance Committee this _____ day of May, 2016.



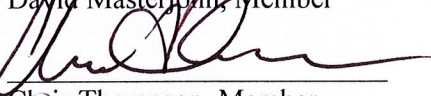
Michael Bobin, Member



D.H. "Skip" Fiedler, Member



David Masterjohn, Member



Chris Thompson, Member



Steve, Waggoner, Member

RESOLUTION # _____

**RESOLUTION TO INCREASE THE 2016 COUNTY BOARD TRAINING
AND TRAVEL BUDGET**

WHEREAS, the County Board has budgeted \$2,000 for training and \$19,000 for travel in the 2016 County Board Budget; and,

WHEREAS, the amounts are now deemed to be insufficient with the number of new board members who will require training; and,

WHEREAS, the final expense total for travel for the County Board for 2015 was over the projected cost by \$2,500; and,

WHEREAS, funds are available from the Finance Department training budget; and,

WHEREAS, there aren't funds in the 2016 budget to pay for the additional training and travel costs.

THEREFORE BE IT RESOLVED; that the 2016 County Board budget is increased \$4,000 to fund the additional training and travel costs; and,

THEREFORE BE IT FURTHER RESOLVED; that a mid-year transfer is to be made from the Finance Department Budget to the County Board Budget to fund the additional travel (#100.51100-50330, \$3,000) and training costs (#100.51100-50331, \$1,000).

**FISCAL IMPACT: Increase to County Board Travel Budget \$3000;
Increase to County Board Training Budget \$1000; Decrease to Finance Dept.
Training Budget \$4000 – Net Impact is \$0.00**

Recommended for adoption by the Washburn County Finance Committee this
_____ day of May, 2016.

Michael Bobin

L.H. "Skip" Fiedler

David Masterjohn

Chris Thompson

Steve Waggoner

RESOLUTION # _____

RESOLUTION TO AUTHORIZE LEASE OF PAINT TRUCK APPROVED AS A CAPITALIZED LEASE THROUGH COMMUNITY BANK OF NORTHERN WISCONSIN AT 2.95% FOR SEVEN (7) YEARS

WHEREAS, the Highway Department is in need of a paint truck; and,

WHEREAS, \$50,000 for the first year lease payment for a paint truck was included in the 2016 Capital Budget; and,

WHEREAS, the subsequent lease payments are to be paid by the Highway Department out of the income generated by the paint truck.

THEREFORE BE IT RESOLVED, the Highway Committee has given approval to move forward with the lease of the paint truck.

FISCAL IMPACT: Zero fiscal impact 2016 (\$50,000 budgeted from Capital Equipment); subsequent lease payments are to be paid by the Highway Department out of the income generated by the paint truck

Recommended for adoption by the Washburn County Finance Committee this _____ day of May 2016.

L.H. "Skip" Fiedler, Chairman

Steve Waggoner, Vice Chair

Michael Bobin, Member

David Masterjohn, Member

Chris Thompson, Member