

**JEFFERSON COUNTY BOARD MINUTES  
TUESDAY, NOVEMBER 12, 2013, 7:00 P.M.**

Mr. John Molinaro presiding.

Mr. Poulson led the Pledge of Allegiance.

A moment of silence was observed.

The County Clerk called the roll. Supervisors Poulson and Foelker gave prior notice of their absence.

District 1..... Richard C. Jones	District 2 ..... Mike Kelly
District 3..... Greg David	District 4 ..... Augie Tietz
District 5..... Jim Braughler	District 6 ..... Ron Buchanan
District 7..... Dwayne C. Morris	District 8 ..... Vacant
District 9..... Amy Rinard	District 10 ..... Al C. Counsell
District 11..... Donald Reese	District 12 .... Gregory M. Torres
District 13..... Ed Morse	District 14 ..... Pamela Rogers
District 15..... Steven J. Nass	District 16 ..... John Molinaro
District 17..... Russell Kutz	District 18 .. Jennifer Hanneman
District 19..... Jim Schroeder	District 20 ..... Jim Mode
District 21..... John C. Kannard	District 22 ..... Blane Poulson
District 23..... George Jaeckel	District 24 ..... Sarah Bregant
District 25..... Matthew Foelker	District 26 ..... Carlton Zentner
District 27..... Glen D. Borland	District 28 ..... Dick Schultz
District 29..... Paul Babcock	District 30 ..... Walt Christensen

County Administrator Ben Wehmeier informed the Board that it was in compliance with the Open Meetings Law.

The agenda was approved as printed.

**Mr. Mode moved that the minutes of the October 8, 2013, meeting be approved as corrected and printed.** Seconded and carried.

**GENERAL FINANCIAL CONDITION  
JEFFERSON COUNTY, WISCONSIN  
November 1, 2013**

Available Cash on Hand			
October 1, 2013	\$	269,503.90	
October Receipts		<u>5,680,216.24</u>	
Total Cash			\$ 5,949,720.14
Disbursements			
General – October 2013	\$	4,188,123.69	
Payroll – October 2013		<u>1,795,271.73</u>	
Total Disbursements			<u>5,983,395.42</u>
Total Available Cash			\$ (33,675.28)
Cash on Hand			
(in bank) November 1, 2013	\$	580,348.90	
Less Outstanding Checks		<u>614,024.18</u>	
Total Available Cash			\$ (33,675.28)
Local Government Investment Pool - General			\$17,945,797.61
Institutional Capital Management			16,001,388.71

Local Government Investment Pool - Clerk of Courts	25,921.28
Local Government Investment Pool – Farmland Preservation	252,660.60
Local Government Investment Pool - Parks/Liddle	87,432.53
	<u>\$ 34,313,200.73</u>
2013 Interest - Super N.O.W. Acct.	\$ 1,247.69
2013 Interest - L.G.I.P. - General Funds	19,251.66
2013 Interest - ICM	144,125.32
2013 Interest - AIM	288.51
2013 Interest - L.G.I.P. - Parks/Carol Liddle Fund	73.67
2013 Interest - L.G.I.P. - Farmland Preservation	212.89
2013 Interest - L.G.I.P. - Clerk of Courts	21.84
Total 2013 Interest	<u>\$ 165,221.58</u>

JOHN E. JENSEN  
JEFFERSON COUNTY TREASURER

**County Board Chair Molinaro presented the following communications:**

1. Letter dated October 31, 2013, to County Administrator Benjamin Wehmeier from County Board Chair John Molinaro appointing Mr. Wehmeier as the County’s representative to the City of Waterloo – Proposed Creation/Project Plan of Tax Incremental District No. 4 and Proposed Amendment of Boundaries/Project Plan for Tax Incremental District No. 2.

2. Letter dated October 18, 2013, to County Clerk Barbara A. Frank from Governor Scott Walker regarding the County’s forwarding of Resolution No. 2013-61 on road maintenance.

3. A Notice of Public Hearing from the Jefferson County Planning and Zoning Committee for a hearing to be held on November 21, 2013, at 7:00 p.m. in Room 205 of the Jefferson County Courthouse.

The communications and notice were received and placed on file.

**The floor was opened for public comment.** Speaking in favor of the Parks budget was Andy Didion, Town of Jefferson.

**Mr. Nass read the following report:**

**REPORT  
TO THE HONORABLE MEMBERS OF THE JEFFERSON  
COUNTY BOARD OF SUPERVISORS**

The Jefferson County Planning and Zoning Committee, having considered petitions to amend the zoning ordinance of Jefferson County, filed for public hearing held on October 17, 2013, as required by law pursuant to Wisconsin Statutes, notice thereof having been given, and being duly advised of the wishes of the town boards and persons in the areas affected, hereby makes the following recommendations:

APPROVAL OF PETITIONS R3667A-13, R3668A-13, R3669A-13, R3670A-13, R3671A-13, R3672A-13, R3673A-13, R3675A-13, R3676A-13 and R3677A-13

DATED THIS TWENTY-EIGHTH DAY OF OCTOBER 2013  
Donald Reese, Secretary

THE PRIOR MONTH'S AMENDMENTS R3661A-13 AND  
R3666A-13 ARE EFFECTIVE UPON PASSAGE BY COUNTY  
BOARD, SUBJECT TO WIS. STATS. 59.69(5).

**Mr. Nass moved that the Planning & Zoning Committee report be adopted.** Seconded and carried.

**Mr. Nass presented Ordinance No. 2013-16.**

WHEREAS, the Jefferson County Board of Supervisors has heretofore been petitioned to amend the Jefferson County Zoning Ordinance, and

WHEREAS, Petitions R3667A-13, R3668A-13, R3669A-13, R3670A-13, R3671A-13, R3672A-13, R3673A-13, R3675A-13, R3676A-13 and R3677A-13 were referred to the Jefferson County Planning and Zoning Committee for public hearing on October 17, 2013, and

WHEREAS, the proposed amendments have been given due consideration by the Board of Supervisors in open session,

NOW, THEREFORE, BE IT ORDAINED that the Jefferson County Board of Supervisors does amend the zoning ordinance of Jefferson County (and official zoning maps) as follows:

FROM RESIDENTIAL R-2 TO A-2, AGRICULTURAL  
AND RURAL BUSINESS

Rezone approximately 1.1 acre of PIN 016-0614-3532-008 (2.569 acres) near N2612 Curtis Mill Road. The site is in the Town of Koshkonong, and will be granted a conditional use permit for mini-warehousing upon approval of this rezoning. Rezoning shall be null and void and of no effect one year from the date of this approval unless all applicable conditions have been completed by that date. (R3667A-13 – Luke Purucker, Petitioner/Luke Purucker & Rachel Quinn property)

FROM A-1 EXCLUSIVE AGRICULTURAL TO A-2, AGRICULTURAL  
AND RURAL BUSINESS

Rezone all of PINs 012-0816-0432-001 (17 acres) and 012-0816-0541-000 (26.008 acres) at W1795 Fox Road in the Town of Ixonia. Rezoning shall be null and void and of no effect one year from the date of County Board approval unless all applicable conditions have been completed by that date. This property will be granted a conditional use permit for nursery and greenhouse operation to include retail sales of agricultural related items not grown on the premises and ag tourism, upon approval of this rezoning. (R3668A-13 – Mark & Ron Ebert property/Ronald Ebert property)

Rezone PIN 016-0513-3621-001 (40.158 acres) with conditional use to allow campground expansion at N551 Wishing Well Lane in the Town of Koshkonong. Rezoning shall be null and void and of no effect one year from the date of County Board approval unless all applicable conditions have been completed by that date. The

decision on a conditional use for this property has been postponed. (R3669A-13 – Steven M. Cline/Combined Enterprises LLC c/o Jellystone Park)

Rezone all of PIN 022-0613-2632-001 (4.106 acres) owned by Gregory Mode; rezone 3.2 acres from both PINs 022-0613-2632-000 (36.966 acres) and 022-0613-2623-004 (11.933 acres) owned by William & Jean Ehrke, all to create an approximate 7.3-acre lot for an agricultural stable. The site is near N3075 Trieloff Road in the Town of Oakland. This action is conditioned upon recording of either a deed transfer document or a final certified survey map for the newly enlarged property. Animal units shall be at no more than seven horses or the equivalent; rezoning shall be null and void and of no effect one year from the date of County Board approval unless all applicable conditions have been completed by that date. (R3670A-13 – Greg Mode, Petitioner/Greg Mode & William & Jean Ehrke properties)

**FROM A-1 EXCLUSIVE AGRICULTURAL TO A-3, AGRICULTURAL/  
RURAL RESIDENTIAL**

Create a 1.5-acre lot around the home at W114 Hooper Road in the Town of Palmyra from PIN 024-0516-0144-000 (33.29 acres). Rezoning is conditioned upon receipt and recording of a final certified survey map for the lot; rezoning shall be null and void and of no effect one year from the date of County Board approval unless all applicable conditions have been completed by that date. (R3671A-13 – John Burton)

Create a 5-acre lot around the home at W385 Hooper Road from PIN 024-0516-0134-000 (39.406 acres) in the Town of Palmyra. Rezoning is conditioned upon receipt and recording of a final certified survey map for the lot, and either a deed transfer document or certified survey map to correct the land transfer violation on the property. Rezoning shall be null and void and of no effect one year from the date of County Board approval unless all applicable conditions have been completed by that date. (R3672A-13 – Barry Pechous)

Rezone part of PIN 024-0516-0131-000 (40.694 acres) to create a 2-acre vacant building site and a 4-acre building site with sheds on Hooper Road in the Town of Palmyra. This utilizes the last available A-3 zone for the property; therefore it is conditioned upon recording of an affidavit acknowledging that fact. It is further conditioned upon receipt by Zoning of soil tests showing sites for installation of both initial and replacement private sewage systems, and upon approval and recording of the final certified survey map. Rezoning shall be null and void and of no effect one year from the date of County Board approval unless all applicable conditions have been completed by that date. (R3673A-13 – Marcus Tincher)

**FROM A-1 EXCLUSIVE AGRICULTURAL TO A-3, AGRICULTURAL/  
RURAL RESIDENTIAL AND N, NATURAL RESOURCES**

Create a 2-acre lot around the home at W1219 STH 106 and a 2-acre N zone adjacent to it, both from PIN 024-0516-1533-000 (22.004 acres) in the Town of Palmyra. Rezoning is conditioned upon receipt and recording of a final certified map including extraterritori-

al plat review if necessary. The Natural Resource zone cannot be sold separately without its own access onto the public road. Rezoning shall be null and void and of no effect one year from the date of County Board approval unless all applicable conditions have been completed by that date. (R3675A-13 & R3676A-13 – Joe Schroeder)

**FROM COMMUNITY TO A-1, EXCLUSIVE AGRICULTURAL**

Rezone a 66-foot wide strip of PIN 028-0513-1724-013 (0.17 acre) for an access to adjoining A-1 zoned lands. The site is along STH 106 in the Town of Sumner. This action is conditioned upon road access approval by the Department of Transportation, upon receipt by Zoning of either a deed transfer document or receipt and recording of a certified survey map for the property. The land must be transferred to the neighboring A-1 zoned land and must remain with it for access. Rezoning shall be null and void and of no effect one year from the date of County Board approval unless all applicable conditions have been completed by that date. (R3677A-13 – Dorothy Spike)

**Mr. Nass moved that Ordinance No. 2013-16 be adopted as printed.** Seconded and carried with Mr. Mode and Mr. Kannard abstaining for possible conflict of interest.

**Mr. Mode read Ordinance No. 2013-17.**

WHEREAS, Ordinance No. 2011-11 created new supervisory district boundaries after the most recent census, and

WHEREAS, said Ordinance provides that by November 15 of each odd numbered year, the Board shall review annexations and make such adjustments to district boundaries as may be appropriate for purposes of election administration, and

WHEREAS, six annexations have occurred since the adoption of Ordinance No. 2011-11 as set forth below:

ANNEXATIONS  
September 2011 to August 2013

From:			To:							
Municipality	Ward	District	Municipality	Ward	District	Population	General Location	Document #		
T. of Palmyra	1	22	V. of Palmyra	1	22	1	West side of Village	1303561		
T. of Jefferson	3	20	C. of Jefferson	9	17	0	South side Kwik Trip	1307388		
T. of Jefferson	3	20	C. of Jefferson	5	18	0	West side along bypass Pitzner	1324755		
T. of Palmyra	1	22	V. of Palmyra	1	22	0	West side of Village	1325181 & 1325182		
T. of Koshkonong	1	23	C. of Fort Atkinson	3	27	0	North side west of 89	1328919		
T. of Lake Mills	2	15	C. of Lake Mills	1	14	0	Northwest side salt shed	1327038		

AND WHEREAS, assignment to an existing ward by the annexing municipality requires change of the supervisory districts in the two Town of Jefferson annexations, the Town of Koshkonong and the Town of Lake Mills annexation, for the supervisory districts to conform to the municipal boundary.

THE COUNTY BOARD OF SUPERVISORS OF JEFFERSON COUNTY DOES HEREBY ORDAIN AS FOLLOWS:

Section 1. That the Supervisory District Maps for Districts 17 and 18 shall be amended to include the annexed territory previously in Supervisory District 20 prior to the annexations above; that the map for Supervisory District 27 shall be amended to include the annexed territory previously in Supervisory District 23 prior to the annexation above; and the map for Supervisory District 14 shall be amended to include the annexed territory previously in Supervisory District 15 prior to the annexation above.

Section 2. That the maps for Districts 20, 23 and 15 shall be amended to delete the annexed territories reassigned in Section 1.

Section 3. In accordance with § 59.10(3)(c), Wis. Stats., a certified copy of this amendment shall be filed with the Secretary of State.

Section 4. This ordinance shall be effective after passage and publication as provided by law.

**Mr. Mode moved for the adoption of Ordinance No. 2013-17.**  
Seconded and carried.

**Mr. Mode read Resolution No. 2013-74.**

WHEREAS, in 1993, the State funded 90% of the cost of the Victim Witness Program, but since 1993, state funding for the program has gradually decreased with the State currently funding about 50% of the program, and

WHEREAS, privileges and protections for victims of crimes are established in Article I, Section 9m of the Wisconsin Constitution and in Chapters 949 and 950 of the Wisconsin Statutes, and

WHEREAS, the Victim Witness Program provides essential services to countless individuals who are involved in cases that are prosecuted by the District Attorney's Office; and like many other state mandates, state funding has dwindled over time leaving the County to fund the mandated program with limited resources subject to levy caps, and

WHEREAS, the Administration & Rules Committee believes state funding should be returned to the 90% ratio at the program's inception,

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors urges the State of Wisconsin to restore state funding for this program to 90% of total program costs.

BE IT FURTHER RESOLVED that the Clerk shall forward a copy of this to the Governor and Jefferson County's state legislators.

*Fiscal Note: This resolution has no direct fiscal impact. The Victim Witness Program in the District Attorney's office costs approximately \$100,000 per year, with current state reimbursement of about \$48,000.*

**Mr. Mode moved that Resolution No. 2013-74 be adopted.** Seconded and carried.

Board recessed at 7:14 p.m. and resumed at 7:14:30 p.m.

**Mr. Tietz read Resolution No. 2013-75.**

WHEREAS, the Wisconsin Community Development Block Grant Program, now administered by the Wisconsin Department of Administration, provided funds used to capitalize the Jefferson County Revolving Fund Program (CDBG-RLF), and

WHEREAS, Jefferson County has funds available in its CDBG-RLF Program as a result of repayments received under various CDBG projects, and

WHEREAS, Johnson Creek Veterinary Care, LLC to be located on Wright Road, Johnson Creek, has made application for assistance in purchasing approximately \$31,500 of equipment to be used in a new approximately \$400,000 building to start a new veterinary clinic, and

WHEREAS, Johnson Creek Veterinary Care, LLC has represented it will create up to two (2) jobs in the next three years, and

WHEREAS, the Revolving Loan Committee recommends approving the application of Johnson Creek Veterinary Care, LLC for a loan not to exceed \$31,500, which will be at a 4% annual interest rate, payable monthly over a period of five (5) years, on condition that Johnson Creek Veterinary Care, LLC creates and maintains a minimum of two (2) full time jobs with benefits equal to those provided to its other full time employees, and

WHEREAS, approval of the use of the revolving loan funds for this business loan will enhance and assist the business in creating and retaining jobs, encourage and make available positions to low to moderate income persons, promote the leverage of new private investment into Jefferson County, perpetuate a positive and pro-active business climate for expanding existing businesses and will maintain and promote a diverse mix of employment opportunities, thereby minimizing seasonal or cyclical employment fluctuations,

NOW, THEREFORE, BE IT RESOLVED that Johnson Creek Veterinary Care, LLC is authorized to receive an RLF loan up to \$31,500 for assistance to purchase equipment on the terms described above.

BE IT FURTHER RESOLVED that the Economic Development Consortium staff shall administer the loan.

*Fiscal Note: This loan comes from the existing Jefferson County CDBG Revolving Loan Fund Program. No county tax levy funds are used for these loans.*

**Mr. Tietz moved that Resolution No. 2013-75 be adopted.** Sec-



ended and carried: Ayes 26, Noes 1 (Zentner), Absent 2 (Poulson, Foelker), Vacant 1.

**Mr. Jones, Chair of the Finance Committee, moved to adopt the department totals and levies in the 2014 Recommended Budget. Seconded.**

The following budget amendments were introduced:

**Mr. Jones, Chair of the Finance Committee, presented and moved for adoption of Budget Amendment #1, proposed by the Finance Committee, for additional bonding and issuance cost for Highway Facilities projects. This will allow for issuance of bonding over a three year period. It will also structure the debt to pay back the General Fund for expenses currently being spent on the demolition of the old Countryside Facility. (Note: Issuance cost \$140,000 and capital cost \$1,000,000; also to move recommended budget issuance cost of \$250,000 to Capital Building Expense.)** *Fiscal Note: There would be no levy impact in 2014; however, the bonding would be for 20 years at an approximate mill rate .014 per thousand (approx. .013 for every million borrowed).* Seconded and carried: Ayes 22, Noes 5 (Rinard, Torres, Kannard, Jaekel, Zentner), Absent 2 (Poulson, Foelker), Vacant 1.

**Mr. Schroeder presented and moved for the adoption of Budget Amendment #2 adding \$3,000,000 in bonding authority to be used if and only if needed to complete the bike trail between Waterloo and Oconomowoc.** *Fiscal Note: There would be no levy impact in 2014; however, the bonding would be for 20 years at an approximate mill rate of .039 per thousand (approx. .013 for every million borrowed).* Seconded and failed: Ayes 8, Noes 19 (Jones, Kelly, Braughler, Buchanan, Morris, Counsell, Reese, Torres, Rogers, Molinaro, Kutz, Hanneman, Mode, Kannard, Jaekel, Zentner, Borland, Schultz, Babcock), Absent 2 (Poulson, Foelker), Vacant 1.

**Mr. Jaekel presented and moved for adoption of Budget Amendment #3 to eliminate the Parks capital equipment of \$40,000 for the groomer/drag and \$15,000 for the UTV and utilize the \$55,000 to replace two detective squads and/or other unmarked squads for the Sheriff's Office.** *Fiscal Note: No levy impact; the \$55,000 was use of carryover fund balance.* Seconded and failed: Ayes 9, Noes 18 (Jones, Kelly, David, Tietz, Buchanan, Rinard, Morse, Rogers, Nass, Molinaro, Kutz, Hanneman, Schroeder, Bregant, Borland, Schultz, Babcock, Christensen), Absent 2 (Poulson, Foelker), Vacant 1.

**Mr. Torres presented and moved for adoption of Budget Amendment #4 to remove the entire \$278,000 for Farmland Preservation and related expenditures from the County Board Budget. The County portion would be \$85,500.** *Fiscal Note: The \$85,500 would go against tax levy. This would also require County Board Resolution No. 2012-61 to be rescinded for the purchase of this easement.* Seconded and failed: Ayes 3, Noes 24 (Jones, Kelly, David, Tietz, Braughler, Buchanan, Morris, Rinard, Reese, Morse,

Rogers, Nass, Molinaro, Kutz, Hanneman, Schroeder, Mode, Kannard, Bregant, Zentner, Borland, Schultz, Babcock, Christensen), Absent 2 (Poulson, Foelker), Vacant 1.

**Mr. Torres presented and moved for adoption of Budget Amendment #5 to eliminate \$10,000 from the Parks Department budget for the capital item “Install 9 hole disc golf course at Carlin Weld Park”.** *Fiscal Note: The \$10,000 would go back into the fund balance and would require the Fund Balance Policy to be revised.* Seconded and failed: Ayes 5, Noes 22 (Jones, Kelly, David, Tietz, Braugler, Buchanan, Morris, Rinard, Reese, Morse, Rogers, Nass, Molinaro, Kutz, Hanneman, Schroeder, Mode, Bregant, Borland, Schultz, Babcock, Christensen), Absent 2 (Poulson, Foelker), Vacant 1.

**Mr. Torres presented and moved for adoption of Budget Amendment #6 to eliminate \$45,000 from the Parks Department budget for the capital item “Recreational Equipment”.** *Fiscal Note: The \$45,000 would go back into the fund balance and require the Fund Balance Policy to be revised.* Seconded and failed: Ayes 4, Noes 23 (Jones, Kelly, David, Tietz, Braugler, Buchanan, Morris, Rinard, Reese, Morse, Rogers, Nass, Molinaro, Kutz, Hanneman, Schroeder, Mode, Kannard, Bregant, Borland, Schultz, Babcock, Christensen), Absent 2 (Poulson, Foelker), Vacant 1.

**Mr. Torres presented and moved for adoption of Budget Amendment #7 to eliminate \$13,000 from the Parks Department budget for the capital item “Install well at Garman Nature Preserve”.** *Fiscal Note: The \$13,000 would go back into the fund balance and require the Fund Balance Policy to be revised.* Seconded and failed: Ayes 2, Noes 25 (Jones, Kelly, David, Tietz, Braugler, Buchanan, Morris, Rinard, Reese, Torres, Morse, Rogers, Nass, Molinaro, Kutz, Hanneman, Schroeder, Mode, Kannard, Jaeckel, Bregant, Borland, Schultz, Babcock, Christensen), Absent 2 (Poulson, Foelker), Vacant 1.

Complete Budget Amendments are on file with the County Clerk to reflect accounting specifics.

**Mr. Jones moved to divide the question of the general levy budget and the limited levy budget.** Seconded and carried.

**Mr. Jones read Resolution No. 2013-76.**

WHEREAS, the proposed 2014 County Budget was submitted to the Board by the County Administrator on October 8, 2013, and

WHEREAS, the proposed 2014 County Budget was the subject of a public hearing on October 22, 2013, and

WHEREAS, the Board has considered numerous amendments.

NOW, THEREFORE, BE IT RESOLVED that the authorized positions, the total department appropriation for each department, Fund Balance application and assignments on pages 15-17 in the Recommended Budget book, and the levy contained in the countywide portion of the 2014 Budget, as amended, be adopted and the sum of

\$25,101,310 be levied as a county tax to be raised on the 2013 tax roll, and

BE IT FURTHER RESOLVED that the above amount be apportioned according to equalized values established by the Wisconsin Department of Revenue.

BE IT FURTHER RESOLVED that the fee and disbursement increases for various licenses, permits and services used to establish revenue amounts in the budget are hereby approved. (See the following for details)

*Fiscal Note: As presented, the countywide levy is proposed at \$25,101,310, which is a mill rate of \$4.2655 per \$1,000 of equalized value.*

**LICENSE, PERMIT AND OTHER SERVICE FEE  
INCREASES EFFECTIVE 1/1/2014**

From      To

**FAIR PARK**

See "Jefferson County Fair Park Rental Charges"

**PARKS**

Primitive campground permit (per night)                      0.00    15.00

JEFFERSON COUNTY FAIR PARK RENTAL CHARGES

	2014		2013		2014		2013	
	CHARGES	LOCATION	CHARGES	LOCATION	CHARGES	LOCATION	CHARGES	LOCATION
<b>Activity Center</b>								
Basic Rental Weekend (per day)	\$ 450.00		\$ 450.00	Bikes per activity (4" x 6")	\$	15.00		
Weekday (per day)	\$ 385.00		\$ 385.00	<b>FOOD FACILITIES</b>	\$			
Set-Up Charge - Day prior to event	\$ 225.00		\$ 250.00	Activity Center Kitchen	\$	200.00	\$	250.00
Conference Room - all day	\$ 75.00		\$ 50.00	Food Building - Food Row	\$	200.00	\$	200.00
Conference Room w/Activity Center	\$		TBD	Food Building - Track	\$	TBD	\$	250.00
Multiple Day Event - Per Quote	\$		\$ 385.00	<b>QR Food Service Fees 15% of Gross Sales</b>	\$	TBD	\$	TBD
<b>Bus Stalling/Storage - Unheated</b>	\$		\$ 350.00	Beer 15% Gross Sales	\$	25.00	\$	25.00
<b>West Exhibit Barn - Heated</b>	\$		\$ 250.00	<b>Camping</b>	\$		\$	
<b>East Exhibit Barn - Unheated</b>	\$		\$ 125.00	Individual per unit per night w/electric & sewer	\$	30.00	\$	40.00
Set-Up Charge - Day prior to event, Unheated	\$		\$ 400.00	Individual per unit per night w/electric	\$	20.00	\$	20.00
<b>Barns &amp; Horse BARNs</b>	\$		TBD	Group/Rallies	\$	8.00	\$	90.00
400 sq ft horse stalls bldg	\$		\$ 120.00	Group/Rallies	\$	8.00	\$	8.00
1000 sq ft horse stalls bldg	\$		\$ 250.00	Dump Station Fees	\$		\$	
Milk House per day	\$		\$ 250.00	<b>Grandstand Complex</b>	\$		\$	
Tie stall set-up	\$		\$ 250.00	MAP Sale Arena*	\$	275.00	\$	3,000.00
<b>Other Barns</b>	\$		\$ 250.00	Poultry/Rabbit Barn*	\$	275.00	\$	400.00
MAP Sale Arena*	\$		\$ 150.00	Drift Horse, Bier*	\$	160.00	\$	4.25.00
Poultry/Rabbit Barn*	\$		\$ 295.00	Hog Barn & Arena*	\$	300.00	\$	
Drift Horse, Bier*	\$		\$ 250.00	Warm-Up/Show Arena*	\$	170.00	\$	
Hog Barn & Arena*	\$		\$ 170.00	Set-Up/Show Arena*	\$	185.00	\$	
Warm-Up/Show Arena*	\$		\$ 16.00	Two Day Show	\$	625.00	\$	650.00
Set-Up/Show Arena*	\$		\$ 500.00	Three Day Show	\$	875.00	\$	900.00
Set-Up/Show Arena*	\$		\$ 1,000.00	Four Day Show	\$	1,000.00	\$	1,150.00
Set-Up/Show Arena*	\$		\$ 1,200.00	Five Day Show	\$	1,200.00	\$	1,520.00
Set-Up/Show Arena*	\$		\$ 1,500.00	<b>Stalling (94 ea available two Barn)</b>	\$	TBD	\$	20.00
Set-Up/Show Arena*	\$		\$ 1,800.00	Additional Stalls - 3rd barn	\$	19.00	\$	20.00
Set-Up/Show Arena*	\$		\$ 2,100.00	One Day (Saturday or Sunday Only)	\$	29.00	\$	30.00
Set-Up/Show Arena*	\$		\$ 2,400.00	Two Days (Fri/Sat or Sat/Sun)	\$	39.00	\$	40.00
Set-Up/Show Arena*	\$		\$ 2,700.00	Three Days (Friday - Sunday)	\$	49.00	\$	50.00
Set-Up/Show Arena*	\$		\$ 3,000.00	Four Days - Add Thursday or Monday	\$	10.00	\$	10.00
Set-Up/Show Arena*	\$		\$ 3,300.00	Extra Days each - 5 and/or 6 days	\$	10.00	\$	10.00
Set-Up/Show Arena*	\$		\$ 3,600.00	Non-stalled animals - per day	\$	80.00	\$	80.00
Set-Up/Show Arena*	\$		\$ 3,900.00	Bagged Stalling	\$	80.00	\$	80.00
Set-Up/Show Arena*	\$		\$ 4,200.00	Unbagged Stalling	\$	80.00	\$	80.00
Set-Up/Show Arena*	\$		\$ 4,500.00	Outdoor Arena West Only - per day	\$	80.00	\$	80.00
Set-Up/Show Arena*	\$		\$ 4,800.00	Outdoor Arena East Only - per day	\$	80.00	\$	80.00
Set-Up/Show Arena*	\$		\$ 5,100.00	Outdoor Arena Draft Horse per day	\$	275.00	\$	300.00
Set-Up/Show Arena*	\$		\$ 5,400.00	Indoor Arena Only - per day	\$	75.00	\$	75.00
Set-Up/Show Arena*	\$		\$ 5,700.00	Indoor Arena - Winner Usage 4 hours	\$	180.00	\$	185.00
Set-Up/Show Arena*	\$		\$ 6,000.00	Warm-Up/Show Arena	\$		\$	
Set-Up/Show Arena*	\$		\$ 6,300.00	<b>Winter Storage - Oct 29 - Apr 1</b>	\$		\$	
Set-Up/Show Arena*	\$		\$ 6,600.00	Inside (boats, motor homes, vehicles)	\$	\$11,000 ft + Tax	\$	\$11,000 ft
Set-Up/Show Arena*	\$		\$ 6,900.00	Inside (Trailer, Camper, PopUp)	\$	\$120/season	\$	\$120/season
Set-Up/Show Arena*	\$		\$ 7,200.00	Outside Storage	\$		\$	

**Mr. Jones moved that Resolution No. 2013-76 be adopted.**  
Seconded and carried: Ayes 23, Noes 4 (Torres, Schroeder, Jaeckel, Zentner), Absent 2 (Poulson, Foelker), Vacant 1.

**Mr. Jones read Resolution No. 2013-77.**

WHEREAS, the non-countywide budget for 2014 containing total department appropriations and levies is apportioned to the municipalities benefiting from the services furnished.

NOW, THEREFORE, BE IT RESOLVED that the sums listed below be levied upon all property in Jefferson County that is taxable for the purpose listed:

Health Department	\$	887,279
Library Services	\$	1,015,778

BE IT FURTHER RESOLVED that the above amounts be apportioned to equalized values as established by the State Department of Revenue.

*Fiscal Note: Health mill rate is \$0.1726; library mill rate is \$0.3455 per \$1,000 of equalized value.*

**Mr. Jones moved that Resolution No. 2013-77 be adopted.**  
Seconded and carried: Ayes 25, Noes 2 (Counsell, Torres), Absent 2 (Poulson, Foelker), Vacant 1.

**Mr. Jones read Resolution No. 2013-78.**

WHEREAS, the County Board of Supervisors of Jefferson County, Wisconsin (the "County") finds and determines that it is necessary, desirable and in the best interest of the County to raise funds for public purposes consisting of the construction of a new highway department facility building and highway department satellite shops, including related demolition, environmental remediation, and site improvements, and acquiring and installing related furniture, fixtures, and equipment, and paying costs of financing including capitalized interest (the "Projects"), and there are insufficient funds on hand to pay said costs;

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

WHEREAS, pursuant to Section 67.045(1)(b), Wisconsin Statutes, counties are authorized to issue general obligation bonds under Section 67.05, Wisconsin Statutes, and general obligation promissory notes under Section 67.12(12), Wisconsin Statutes, for such public purposes, if the County Board of Supervisors adopts a resolution that sets forth its reasonable expectations that issuance of the bonds and notes will not cause the County to increase the debt levy rate, as defined in Section 59.605(1)(b), Wisconsin Statutes;

WHEREAS, the Department of Revenue has promulgated standards for debt issuance regarding the establishment of such reasonable expectations (Wis. Admin. Code § Tax 21.06);

WHEREAS, the County's base year debt levy rate in 1992 was .000869774 as set forth on the attached Exhibit A;

WHEREAS, the most recent five year historical average percentage dollar growth in equalized values of taxable property in the County exclusive of tax incremental district value is 2.28%, as set forth in the attached Exhibit B;

WHEREAS, the growth in the allowable annual debt levy rate as determined by multiplying the dollar growth in equalized value set forth above by the base year debt levy rate is set forth in the attached Exhibit C;

WHEREAS, the proposed debt service for the general obligation bonds and notes necessary to pay the cost of the Projects is set forth on the attached Exhibit D and shows no increase in the County's 1992 debt levy rate over the life of the bonds and notes;

WHEREAS, other than as identified on Exhibit D, the County currently anticipates no other borrowing over the life of the proposed bonds and notes;

WHEREAS, the County's independent certified public accountants have agreed that the Projects constitute capital expenditures which can be associated with the issuance of long term debt in accordance with Generally Accepted Accounting Principles as set forth in the attached Exhibit E; and

WHEREAS, there are no balloon payments or variable rate debt contemplated by the County and the County is not using any estimate of state aid in reaching its conclusion on reasonable expectations.

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

Section 1. Reasonable Expectations. In accordance with Section 67.045(1)(b), Wisconsin Statutes and Wis. Admin. Code § Tax 21.06 and on the basis of the information set forth on Exhibits A through E attached hereto, the County Board of Supervisors reasonably expects that the issuance of \$17,890,000 general obligation bonds and/or promissory notes to pay the cost of the Projects will not cause the County to increase the debt levy rate as defined in Section 59.605(1)(b) of the Wisconsin Statutes.

Section 2. Notice. Pursuant to Wis. Admin. Code § Tax 21.06, the County Clerk is directed to send or cause to be sent to the Department of Revenue a copy of this resolution and all supporting documentation appended thereto together with the voting results thereon and a completed county tax levy rate limit reporting form within ten business days of the adoption hereof, together with any other information requested by the Department of Revenue.

Section 3. Authorization of the Bonds and Notes. The County shall issue, sell and deliver its General Obligation Bonds and/or Promissory Notes in an aggregate principal amount not to exceed \$17,890,000 to pay the cost of the Projects to a purchaser to be determined by subsequent resolution of the County Board of Supervisors.

Section 4. Direct Annual Irrepealable Tax. For the purpose of paying the principal of and interest on the Obligations as the same become due, the full faith, credit and resources of the County are hereby irrevocably pledged and there be and there hereby is levied on all the taxable property in the County a direct, annual, irrepealable tax in such years and in such amounts as are sufficient to meet such principal and interest payments when due.

EXHIBIT A  
(Base Year Debt Levy Rate)

Co. 28      JEFFERSON COUNTY  
Code                      Name

Debt Levy Rate calculation	
<b>Determination of Actual 1992 payable 1993 Debt Levy Rate</b>	
17. 1992 payable 1993 Debt Levy (Line 3)	17. \$ <u>1,616,400</u>
18. 1992 Equalized Value of county exclusive of TID value increments (Line 6)	18. \$ <u>1,858,413,465</u>
19. 1992 payable 1993 Debt Levy Rate (Line 17 + Line 18)	19. <span style="border: 1px solid black; padding: 2px;">.000869774</span>
<b>Determination of Allowable 1993 payable 1994 Debt Levy</b>	
20. 1992 payable 1993 Debt Levy Rate (Line 19)	20. <u>.000869774</u>
21. 1993 Equalized Value of the County exclusive of TID value increments. (Line 9)	21. \$ <u>2,034,106,465</u>
22. 1993 payable 1994 Allowable Debt Levy (Line 20 x Line 21)	22. \$ <u>1,769,213</u>
<b>Adjustments to Allowable Debt Levy</b>	
23. Adjustment for 1993 payable 1994 Debt Levy for debt issued to comply with court orders and judgements. 67.04(5)(b)1.	23. \$ <u>---</u>
24. Adjustment for 1993 payable 1994 Debt Levy for debt issued to fund Capital Cost Loans under s. 144.241 or 144.2415 Stats. 67.04(5)(b)2.	24. \$ <u>---</u>
25. Adjustment for 1993 payable 1994 Debt Levy for debt issued to provide liability insurance and risk management services under 611.11(4) stats. 67.04(5)(b)3.	25. \$ <u>---</u>
26. Adjustment for 1993 payable 1994 Debt Levy for debt issued with referendum approval. 67.045(1)(a)	26. \$ <u>---</u>
27. Adjustment for 1993 payable 1994 Debt Levy for resolution of reasonable expectation authorizing debt. 67.045(1)(b)	27. \$ <u>---</u>
28. Adjustment for 1993 payable 1994 Debt Levy for debt authorized by the governing body prior to August 12, 1993. 67.045(1)(c)	28. \$ <u>---</u>
29. Adjustment for 1993 payable 1994 Debt Levy for debt issued for purposes under s. 67.05(7)(c),(cc),(f),(h), or (i). 67.045(1)(d)	29. \$ <u>---</u>
30. Adjustment for 1994 Debt payments and related cost financed by issuing new debt. 67.045(1)(e)	30. \$ <u>---</u>
31. Adjustment for 1994 debt issues approved by a three-fourths vote of the members-elect as defined in s. 59.001(2M) Stat. 67.045(1)(f)	31. \$ <u>---</u>
32. Allowable 1993 payable 1994 Debt Levy and adjustments (Sum of Lines 22 through 31)	32. <span style="border: 1px solid black; padding: 2px;">\$1,769,213</span>
<b>Actual 1993 Payable 1994 Debt Levy Rate</b>	
33. Actual 1993 payable 1994 Debt Levy	**33. \$ <u>1,486,450</u>
34. 1993 Equalized value of the County excluding TID value increment. (Line 9)	34. \$ <u>2,034,106,465</u>
35. Actual 1993 payable-1994 Debt Levy Rate (Line 33 + Line 34)	35. <span style="border: 1px solid black; padding: 2px;">.000730763</span>

\*\* Warning: Must not exceed line 32 (see s. 66.77(4) penalties)



## EXHIBIT B

### Equalized Valuation Trends Excluding TID Values for Jefferson County, Wisconsin

Year	Equalized Value of Taxable Property (excluding tax increment districts)	Annual Percentage Increase in Equalized Value
2008	6,625,830,100	N/A
2009	6,166,609,500	-6.93%
2010	6,376,446,700	3.40%
2011	6,278,889,500	-1.53%
2012	6,006,273,200	-4.34%
2013	5,884,774,300	-2.02%
Average =		-2.28%

## EXHIBIT C

### Allowable Debt Levy for Jefferson County, Wisconsin

Levy Year	Equalized Value of Taxable Property (excluding tax increment districts) (1)	Allowable Annual Debt Levy (equalized value times prior year levy rate of .000869774) (2)
2014	5,750,335,613	5,001,492
2015	5,618,968,201	4,887,232
2016	5,490,801,901	4,775,583
2017	5,365,168,150	4,666,484
2018	5,242,599,956	4,559,877
2019	5,122,831,853	4,455,706
2020	5,005,799,873	4,353,915
2021	4,891,441,509	4,254,449
2022	4,779,695,681	4,157,255
2023	4,670,502,707	4,062,282
2024	4,563,804,264	3,969,478
2025	4,459,543,366	3,878,795
2026	4,357,664,327	3,790,183
2027	4,258,112,731	3,703,596
2028	4,160,835,409	3,618,986
2029	4,065,780,405	3,536,310
2030	3,972,896,948	3,455,522
2031	3,882,135,430	3,376,580
2032	3,793,447,374	3,299,442
2033	3,706,785,413	3,224,066
2034	3,622,103,259	3,150,411

(1) Previous average change in value (-2.28%) used for projections

(2) The allowable debt levy mill rate based on the 1992/1993 levy.



**EXHIBIT D**

**Estimated Debt Service vs. Projected allowable Debt Service Under Levy Limits  
for  
Jefferson County, Wisconsin**

Levy year	Budget Year	Existing Debt Service	Maximum Debt Service on \$17,890,000 Being Considered in 2013	Maximum Debt Service on all Proposed and Current Debt	Allowable Annual Debt Levy (equalized value times prior year levy rate of .000869774)	Amount of Increase (Decrease) of Maximum Proposed and Current Debt vs. Allowable Annual Debt Levy
2014	2015	\$ -	\$ 1,364,211	\$1,364,211	\$ 5,001,492	\$ (3,637,282)
2015	2016	\$ -	\$ 1,359,431	\$1,359,431	\$ 4,887,232	\$ (3,527,802)
2016	2017	\$ -	\$ 1,362,333	\$1,362,333	\$ 4,775,583	\$ (3,413,250)
2017	2018	\$ -	\$ 1,367,469	\$1,367,469	\$ 4,666,484	\$ (3,299,015)
2018	2019	\$ -	\$ 1,369,923	\$1,369,923	\$ 4,559,877	\$ (3,189,955)
2019	2020	\$ -	\$ 1,364,568	\$1,364,568	\$ 4,455,706	\$ (3,091,138)
2020	2021	\$ -	\$ 1,366,410	\$1,366,410	\$ 4,353,915	\$ (2,987,505)
2021	2022	\$ -	\$ 1,360,583	\$1,360,583	\$ 4,254,449	\$ (2,893,866)
2022	2023	\$ -	\$ 1,362,150	\$1,362,150	\$ 4,157,255	\$ (2,795,105)
2023	2024	\$ -	\$ 1,365,936	\$1,365,936	\$ 4,062,282	\$ (2,696,346)
2024	2025	\$ -	\$ 1,361,811	\$1,361,811	\$ 3,969,478	\$ (2,607,667)
2025	2026	\$ -	\$ 1,359,684	\$1,359,684	\$ 3,878,795	\$ (2,519,111)
2026	2027	\$ -	\$ 1,364,341	\$1,364,341	\$ 3,790,183	\$ (2,425,842)
2027	2028	\$ -	\$ 1,365,573	\$1,365,573	\$ 3,703,596	\$ (2,338,023)
2028	2029	\$ -	\$ 1,368,124	\$1,368,124	\$ 3,618,986	\$ (2,250,863)
2029	2030	\$ -	\$ 1,361,869	\$1,361,869	\$ 3,536,310	\$ (2,174,441)
2030	2031	\$ -	\$ 1,366,540	\$1,366,540	\$ 3,455,522	\$ (2,088,982)
2031	2032	\$ -	\$ 1,356,954	\$1,356,954	\$ 3,376,580	\$ (2,019,627)
2032	2033	\$ -	\$ 1,362,789	\$1,362,789	\$ 3,299,442	\$ (1,936,653)
2033	2034	\$ -	\$ 1,367,220	\$1,367,220	\$ 3,224,066	\$ (1,856,846)
2034	2035	\$ -	\$ -	\$ -	\$ 3,150,411	\$ (3,150,411)

EXHIBIT E  
(Independent Auditors' Report)

CliftonLarsonAllen LLP  
10700 West Research Drive, Suite 200  
Milwaukee, WI 53226  
414-476-1880 | fax 414-476-7286  
www.cliftonlarsonallen.com

November 1, 2013

Mr. Brian Lamers  
Finance Director  
Jefferson County  
320 South Main Street  
Jefferson, WI 53549-1799

Dear Mr. Lamers:

In connection with the County's *Initial Resolution Authorizing General Obligation Bonds and/or Promissory Notes in an amount not to exceed \$17,890,000*, you have represented to me that the costs to be paid from the proceeds of the bonds are capital expenditures in accordance with generally accepted accounting principles. In addition, you have also represented that the costs to be paid consist of construction of a new highway department facility building and highway department satellite shops, including related demolition, environmental remediation, and site improvements, and acquiring and installing related furniture, fixtures, and equipment, and paying costs of financing including capitalized interest.

Based on the information provided above, I agree with the County that the costs to be paid by the General Obligation Bonds and/or Promissory Notes are capital expenditures in accordance with generally accepted accounting principles.

Sincerely,  
CliftonLarsonAllen LLP

Jacob Lenell, CPA  
Engagement Principal

**Mr. Jones moved that Resolution No. 2013-78 be adopted.** Seconded by Mr. Buchanan and carried: Ayes 19, Noes 8 (David, Rinard, Torres, Nass, Schroeder, Kannard, Jaeckel, Zentner), Absent 2 (Poulson, Foelker), Vacant 1.

**Mr. Jones presented Resolution No. 2013-79.**

WHEREAS, on November 12, 2013, the County Board of Supervisors of Jefferson County, Wisconsin (the "County") adopted an Initial Resolution (the "Initial Resolution") authorizing general obligation bonds and/or promissory notes in an amount not to exceed \$17,890,000 for public purposes consisting of the construction of a new highway department facility building and highway department satellite shops, including related demolition, environmental remediation, and site improvements, and acquiring and installing related furniture, fixtures, and equipment, and paying costs of financing including capitalized interest (the "Project");

WHEREAS, the County Board of Supervisors deems it to be necessary, desirable and in the best interest of the County to authorize the sale of up to a \$3,505,000 portion of the bonds authorized by the Initial Resolution upon the terms and conditions hereinafter provided;

WHEREAS, it is the finding of the County Board of Supervisors that it is in the best interest of the County to direct Ehlers & Associates, Inc. ("Ehlers") to take the steps necessary for the County to offer and sell the bonds at public sale and to obtain bids for the purchase of the bonds; and

WHEREAS, in order to facilitate the sale of the bonds in a timely manner, the County Board of Supervisors hereby finds and determines that it is necessary, desirable and in the best interest of the County to delegate to the County Finance Committee the authority to accept, on behalf of the County, the bid for the bonds that results in the lowest true interest cost for the bonds (the "Proposal") so long as the Proposal meets the terms and conditions set forth in this Resolution.

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

Section 1. Sale of Bonds; Parameters. The County shall sell and deliver general obligation bonds, issued pursuant to Section 67.05 of the Wisconsin Statutes and the Initial Resolution, designated as "General Obligation County Building Bonds, Series 2013A" (the "Bonds") in a principal amount of not to exceed \$3,505,000, issued for the purposes above stated, to a purchaser to be determined at public sale (the "Underwriter" or the "Purchaser"). The purchase price to be paid by the Underwriter to the County for the Bonds shall not be less than 98.75% of the principal amount of the Bonds nor more than 105% of the principal amount of the Bonds. The issuance and sale of the Bonds to the Underwriter is subject to satisfaction of the conditions set forth in Section 19 of this Resolution (the "Parameters").

Section 2. Terms of the Bonds. The Chairperson and County Clerk shall make, execute and deliver the Bonds to the Underwriter, for

and on behalf of the County. The Bonds shall be negotiable, general obligation bonds of the County, registered as to both principal and interest. The Bonds shall be in the denomination of Five Thousand Dollars (\$5,000) each or whole multiples thereof and dated their date of issuance.

The Bonds shall mature on April 1 of each of the years in the amounts set forth below:

<u>Year</u>	<u>Amount</u>
2015	\$145,000
2016	145,000
2017	150,000
2018	155,000
2019	160,000
2020	160,000
2021	165,000
2022	165,000
2023	170,000
2024	175,000
2025	180,000
2026	185,000
2027	195,000
2028	205,000
2029	215,000
2030	220,000
2031	230,000
2032	235,000
2033	250,000

Interest on the Bonds shall be payable on April 1 and October 1 of each year, commencing on April 1, 2014. The Bonds shall bear interest at rates per annum which will produce a true interest cost on the Bonds (computed taking the Underwriter's compensation into account) not in excess of 4.00%. Interest shall be computed on 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.

Section 3. Redemption Provisions. The Bonds maturing on April 1, 2024 and thereafter shall be subject to redemption prior to maturity, at the option of the County, on April 1, 2023 or on any date thereafter. Said Bonds shall be 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. If the Proposal specifies that any of the Bonds are subject to mandatory redemption, the terms of such mandatory redemption shall be set forth in the Resolution of the County Finance Committee adopted pursuant to Section 19.

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 A 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 such years 2013 through 2032 for the payments due in the years 2014 through 2033.

(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 2013A" (the "Debt Service Fund Account") and such account shall be maintained until the indebtedness evidenced by the Bonds is fully paid or otherwise extinguished. The County Treasurer shall deposit in the Debt Service Fund Account (i) all accrued interest received by the County at the time of delivery of and payment for the 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 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 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 purposes 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 conclu-

sion 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 their ownership, management and use 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, mandatory redemption 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; Mandatory Redemption Agent. The principal of and interest on the Bonds shall either be paid by the County Clerk or County Treasurer (or, if any of the Bonds are subject to mandatory redemption, the Finance Committee is delegated the authority to appoint a bank or trust company to serve as the City's registrar and fiscal agent pursuant to the provisions of Section 67.10(2), Wisconsin Statutes) (the "Fiscal Agent"). The Finance Committee may appoint a mandatory redemption agent to provide notice of redemption of any Bonds subject to mandatory redemption. The County Chairperson and Clerk are hereby authorized to enter into and execute a fiscal agency agreement or mandatory redemption agreement with any such third-party Fiscal Agent or mandatory redemption 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 fifteenth day of each 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 previously executed on behalf of the County and on file in the County Clerk's office.

Section 16. Payment of Issuance Expenses. The County authorizes the Purchaser to forward the amount of the proceeds of the Bonds allocable to the payment of issuance expenses to KleinBank, Chaska, Minnesota at Closing for further distribution as directed by Ehlers.

Section 17. Official Statement. The County Board of Supervisors hereby delegates the authority to the County Finance Committee to approve the Preliminary Official Statement with respect to the Bonds and deem 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 the County Finance Committee or other 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 18. 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") required by the Rule to provide continuing disclosure of certain customarily prepared and publicly available 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).

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 19. Conditions on Issuance and Sale of the Bonds. The issuance of the Bonds and the sale of the Bonds to the Underwriter are subject to satisfaction of the following conditions:

(a) approval by the County Finance Committee of the mandatory redemption provisions (if any), interest rates and purchase price for the Bonds within the parameters established by this Resolution, at a subsequent meeting of the County Finance Committee; and

(b) realization by the County of a true interest cost on the Bonds (computed taking the Purchaser's compensation into account) of not in excess of 4.00%.

The Bonds shall not be issued, sold or delivered until these conditions are satisfied. Upon satisfaction of these conditions, the Chairperson and County Clerk are authorized to execute a Proposal with the Purchaser providing for the sale of the Bonds to the Purchaser.

Section 20. 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 21. Bond Insurance. If the Purchaser of the Bonds 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 22. 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.

EXHIBIT A

(Form of Bond)

REGISTERED	UNITED STATES OF AMERICA	DOLLARS
	STATE OF WISCONSIN	
NO. R ____	JEFFERSON COUNTY	\$ _____

GENERAL OBLIGATION COUNTY BUILDING BOND,  
SERIES 2013A

MATURITY                      ORIGINAL                      INTEREST                      CUSIP:  
DATE:                              DATE                              RATE:                              \_\_\_\_\_  
    OF ISSUE:                              \_\_\_\_\_  
April 1, \_\_\_\_\_, 2013                      \_\_\_\_\_%                      \_\_\_\_\_  
DEPOSITORY OR ITS NOMINEE NAME: CEDE & CO.  
PRINCIPAL AMOUNT: \_\_\_\_\_ THOUSAND DOLLARS (\$ \_\_\_\_\_)

FOR VALUE RECEIVED, Jefferson 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 is payable semi annually on April 1 and October 1 of each year commencing on April 1, 2014 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 the semi annual 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 \$ \_\_\_\_\_, 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 public purposes consisting of the construction of a new highway department facility building and highway department satellite shops, including related demolition, environmental remediation, and site improvements, and acquiring and installing related furniture, fixtures, and equipment, and paying costs of financing including capitalized interest, all as authorized by resolutions of the County Board of Supervisors and the Finance Committee of the County Board of Supervisors duly adopted by said bodies at meetings held on November 12, 2013 and December 12, 2013, respectively. Said Resolutions are recorded in the official minutes of the County Board of Supervisors and Finance Committee for said dates.

The Bonds maturing on April 1, 2024 and thereafter are subject to redemption prior to maturity, at the option of the County, on April

1, 2023 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.

[The Bonds maturing in the years \_\_\_\_\_, \_\_\_\_\_ and \_\_\_\_\_ are subject to mandatory redemption by lot as provided in the resolution authorizing the sale of the Bonds at the redemption price of par plus accrued interest to the date of redemption and without premium.]

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, upon surrender of this Bond 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.

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)

**Mr. Jones moved for the adoption of Resolution No. 2013-79.**

Tuesday, November 12, 2013

151

Seconded by Mr. Buchanan and carried: Ayes 19, Noes 8 (David, Rinaud, Counsell, Torres, Nass, Schroeder, Kannard, Zentner), Absent 2 (Poulson, Foelker), Vacant 1.

Board recessed at 8:45 p.m. and resumed at 8:55 p.m.

**Mr. Braughler presented Ordinance No. 2013-18.**

THE COUNTY BOARD OF SUPERVISORS OF JEFFERSON COUNTY DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1. HR0628 DENTAL INSURANCE, of the Personnel Ordinance is amended as follows:

**HR0628 DENTAL INSURANCE.** [cr. 12/09/08, ord. 2008-30; am. 12/13/11, ord. 2011-21; am. 12/13/11, ord. 2011-21]

- A. ~~Employees working half time (20 hours per week) or more are eligible for dental insurance and may elect to purchase dental insurance under the County's group policies effective the first of the month following date of hire. Failure to so elect shall preclude coverage under the County's group policies at the employee's expense. Effective the first of the month following completion of a six-month waiting period, the County will begin making contributions to family and single health and dental insurance. Any amount not covered by the County will be the responsibility of the employee, the amount to be determined annually by County Board Supervisors. [am. ord. 85-7, 6-11-85; am. ord. 2007-15, 7-10-07; am. 12/13/11, ord. 2011-21]~~
- B. ~~Current employees who make a change of hours to a status eligible for dental insurance (half time or more) may elect to purchase dental insurance under the County's group policies the first of the month following date of status change. Failure to so elect shall preclude coverage under the County's group policies at the employee's expense. Effective the first of the month following completion of a six-month waiting period, the County will begin making contributions to family and single health and dental insurance. However, for each month of the preceding six months that the employee worked half-time or more, the employee will receive "credit" towards the 6-month waiting period. Any amount not covered by the Coun-~~

ty will be the responsibility of the employee, the amount to be determined annually by County Board Supervisors. [am. ord. 2005-09, 6/21/05]

E. ~~If an employee is hired or makes a status change on the first working day of the month, said month shall be considered the first month of the six-month waiting period. [am. ord. 2007-15, 07/10/07; am. ord. 2008-30, 12/09/2008]~~

D-B. ~~Effective January 1, 2012, For eligible employees, the County will begin making make contributions for family and single dental insurance for coverage effective the first of the month following completion of a 30-day waiting period. For employees who are hired or have a status change prior to January 1, 2012, are currently in the existing six-month waiting period, and have completed at least 30 days of that waiting period, the County will begin making contributions for coverage effective January 1, 2012 and the remaining waiting period will be waived. No other "credit" will be given towards the 30-day waiting period. Any premium amount not paid by the County will be the responsibility of the employee. The county contribution shall be determined at least annually by the County Board. Employee contributions will be deducted from paychecks in the month prior to the month of coverage. [cr. 12/13/11, ord. 2011-21]~~

C. ~~If upon termination of coverage the employee is eligible for and elects COBRA coverage, the employee may continue COBRA 18 – 29 months, depending on the cause of the qualifying event, or until the employee is eligible for Medicare, whichever time period is shorter. The employee will be required to pay 102% of the full premium for the first 18 months of dental coverage and not exceeding 150% of the full premium for months 19 through 29 of COBRA continuation of coverage, if applicable.~~

D. ~~If an employee terminates employment and is eligible for retirement under WRS at the time of termination, the retiree may elect to continue dental coverage until the retiree is eligible for Medicare. The retir-~~

ee will be required to pay 102% of the full premium.

SECTION 2. HR0630 DISABILITY INSURANCE, of the Personnel Ordinance is amended as follows:

**HR0630** **DISABILITY INSURANCE.** An employee who is regularly assigned 600 or more hours annually is eligible for disability insurance. The County will offer eligible employees the opportunity to participate in a voluntary long term disability insurance plan. ~~Effective January 1, 2004, there will also be an option to purchase long-term care insurance as an amendment to the LTD plan.~~ The full cost of participating in the long-term disability ~~or long-term care~~ plan will be paid for by the employee. The Human Resources Committee may approve vendor or plan changes when desirable.

SECTION 3. HR0640 HEALTH INSURANCE, of the Personnel Ordinance is amended as follows:

**HR0640** **HEALTH INSURANCE.** [am. 12/09/08, ord. 2008-30; am. 12/13/11, ord. 2011-21]

- A. Employees who actively participate in the Wisconsin Retirement System are eligible for the County's group health insurance plan. ~~Effective January 1, 2009, the County switched carriers to the Wisconsin Public Employers' Group Health Insurance Plan.~~
- B. For eligible employees, the County will begin making contributions for family and single health insurance for coverage effective the first of the month following completion of a 30-day waiting period.
- C. For employees who are with half-time or more status and participate in Wisconsin Retirement, the County agrees to pay up to one-hundred-five percent (105%) of the premium rate of the lowest-cost qualified plan in Jefferson County for either single or family coverage through December 31, 2011. For Health coverage effective January 1, 2012, for employees with half-time or more status (1200 hours or more for employees hired after July 1, 2011), the employer share (non-sworn personnel) shall be \$468.51 and \$1180.95 for monthly single and family plans, respectively and the employee shall pay the difference for the plan the employee selects.



Thereafter, the County Board will at least annually establish the employer and employee-share of the health insurance premiums, within the parameters established by law. For employees who are with a less-than-half-time status and participate in eligible for Wisconsin Retirement, the County agrees to pay twenty-five percent (25%) of the selected lowest cost qualified Wisconsin Public Employers Group Health Insurance Plan (the State Plan) that is the lowest cost qualified plan available in Jefferson County for either single or family coverage. If a regular part-time employee refuses to work when called in to work, except for a valid reason covered by law, and has not worked 1040 hours per year (1200 hours for employees hired after July 1, 2011), the Employer will pay only 25% of the lowest cost qualified plan for a period of time not to exceed three (3) months. Employee contributions will be deducted from paychecks in the month prior to the month of coverage. [am. ord. 2008-09, 5/13/08; am. ord. 2008-30, 12/09/2008; 12/13/11, ord. 2011-21]

- B: ~~Employees eligible for Wisconsin Retirement and not receiving WRS annuity payments may elect to purchase health insurance under the State Health Plan effective the first day of the month which occurs on or after the date the application is received by the employer, as long as the application is received within 30 days of hire or status change. Failure to so elect shall preclude coverage under the County's group policies at the employee's expense. Effective the first of the month following completion of a six-month waiting period, the County will begin making contributions to family and single health insurance, providing the application is received by the County prior to the date the employee is eligible for the employer contribution toward the premium. Any amount not paid by the County will be the responsibility of the employee, as determined annually by County Board Supervisors or in accordance with the applicable labor contract. [am. ord. 85-7, 6/11/85;~~

am. ord. 2007-15, 7/10/07; am. ord. 2008-30, 12/09/2008; 12/13/11, ord. 2011-21]

- G. ~~Current employees who make a change of hours to either a status eligible for health insurance (become eligible for Wisconsin Retirement or are already WRS eligible but increase their hours to half time or more, or to 1200 hours or more annually if hired after July 1, 2011) may elect to purchase health insurance under the State Health Plan effective the first day of the month which occurs on or after the date the application is received by the County, as long as the application is received within 30 days of the status change. Failure to so elect shall preclude coverage under the County's group policies at the employee's expense. Effective the first of the month following completion of a six-month waiting period, the County will begin making contributions for family and single health insurance provided the application is received by the County prior to the date the employee is eligible for the employer contribution toward the premium. However, for each month of the preceding six months that the employee worked half-time or more, the employee will receive "credit" towards the 6-month waiting period. Any amount not paid by the County will be the responsibility of the employee, as determined annually by County Board Supervisors or in accordance with the applicable labor contract. [am. ord. 2005-09, 6/21/05; am. ord. 2008-30, 12/09/2008, 12/13/11, ord. 2011-21]~~
- D. ~~If an employee is hired or makes a status change on the first working day of the month, said month shall be considered the first month of the six-month waiting period. [ord. 2007-15, 07/10/07; am. ord. 2008-30, 12/09/2008]~~
- E. ~~Effective January 1, 2012, for eligible employees, the County will begin making contributions for family and single health insurance for coverage effective the first of the month following completion of a 30-day waiting period. For employees who are hired or have a status change prior to~~

January 1, 2012, are currently in the existing six-month waiting period, and have completed at least 30 days of that waiting period, the County will begin making contributions for coverage effective January 1, 2012 and the remaining waiting period will be waived. No other "credit" will be given towards the 30-day waiting period. [created 12/13/11, ord. 2011-21]

FD. Employees who decline coverage may elect coverage during the open-enrollment period, with coverage effective January 1 of the succeeding year. The only exception is the occurrence of qualifying events creating special enrollment opportunities. [renumbered & am. 12/13/11, ord. 2011-21]

GE. When both spouses are employed by the County and both are eligible for coverage, both employees may either elect single coverage OR one employee may elect family coverage. [renumbered 12/13/11, ord. 2011-21]

HE. Effective January 1, 2012, When an employee terminates employment, health insurance coverage will be cancelled effective the last day of the month in which the employee terminates. [cr. 12/13/11, ord. 2011-21]

HG. If an employee elects to make a change in family/single coverage in the middle of the month, employee contributions will be required as follows:

1. If a change in family/single coverage occurs on day 1 – 15 of the month due to marriage or birth/adoption of a child, employee contribution for the month will be charged at 100% according to the applicable change. [am. ord. 2008-30, 12/09/2008]
2. If change in family/single coverage occurs on day 16 or later in the month due to marriage or birth/adoption of a child, no change in employee contribution will be charged until the following month. [am. ord. 2007-15, 07/10/07; am. ord. 2008-30, 12-09-2008]
3. If a change is due to divorce and the

divorced spouse was the sole dependent, the employee's single coverage is effective on the first of the month following divorce decree or notification. [am. ord. 2008-30, 12/09/2008; renumbered 12/13/11, ord. 2011-21]

JH. An employee can voluntarily cancel coverage at any time by submitting an application to the County. The cancellation will be effective the last day of the month in which the employer receives the application or a later date as specified on the cancellation notice. Voluntary cancellation of coverage does not provide the employee and dependents an opportunity for continuation or conversion of the group coverage, and under no circumstances is a partial month's premium refunded. [am. ord. 2008-30, 12/09/2008; renumbered 12/13/11, ord. 2011-21]

KI. Elected officials shall be provided the option of taking health insurance effective at the beginning of the term on the same terms as available to non-represented employees, as such terms and required co-pays may change from time to time. [renumbered 12/13/11, ord. 2011-21]

EJ. In order to maintain active health coverage, an employee on a non-FMLA related leave of absence shall use accrued time according to current employment status. If the employee is receiving workers' compensation payments, the employee will only be required to substitute 20 hours of accrued time per week to maintain health coverage as an active participant. [am. ord. 2007-15, 07/10/07; 12/13/11, ord. 2011-21]

MK. If upon termination of coverage the employee is eligible for COBRA coverage, the employee will be required to pay 102% of the full health insurance premium.

SECTION 4. This ordinance shall be effective after passage and publication as provided by law.

**Mr. Braughler moved that Ordinance No. 2013-18 be adopted.**  
Seconded and carried.

**Mr. Reese read Resolution No. 2013-80.**

WHEREAS, proposals were solicited in March 2013 for professional design services for the Jefferson County Highway Department main facility, and

WHEREAS, Resolution No. 2013-05 authorized contracting with Barrientos Design for the first phase including design development, survey/CSM, geotechnical work and analysis and wetland delineation in the amount of \$199,319, and

WHEREAS, the total proposal for professional design services was \$613,999, and

WHEREAS, the first phase has been completed, which included several redesigns generating additional professional costs of \$15,850, and

WHEREAS, it is desirable to authorize the County Administrator to contract for the balance of the necessary professional services for a total including the additional redesign costs not to exceed \$587,949, a \$26,000 reduction from the original proposal, and

WHEREAS, it is desirable to allow the County Administrator to contract in stages, with the next phase being final design, construction documents, and reimbursable expenses totaling \$272,780,

NOW, THEREFORE, BE IT RESOLVED that the County Administrator is authorized to contract with Barrientos Design for the remaining professional services necessary to complete the new Highway Facility; that the Administrator is authorized to do so in stages, including \$15,850 for redesigns in Phase 1, \$272,780 for final design, construction documents and construction document reimbursable expenses bringing the total at the end of Phase 2 to \$487,949. The remaining \$100,000 authorized shall be contracted for and used on a time and materials basis, such that the final expenditure may be even less than the reduced overall final total of \$587,949.

*Fiscal Note: Adequate funds are contained in Business Unit 53284 Land/Improvement/Acquisition.*

**Mr. Reese moved for the adoption of Resolution No. 2013-80.** Seconded and carried: Ayes 20, Noes 7 (David, Rinard, Torres, Nass, Schroeder, Kannard, Zentner), Absent 2 (Poulson, Foelker), Vacant 1.

**Mr. Reese read Resolution No. 2013-81.**

WHEREAS, Resolution No. 2013-53 authorized the County Administrator to contract with The Sigma Group in the amount of \$135,000 for owner's representative services for construction of a new highway facility, and

WHEREAS, Phase 2 of said contract was to prepare a request for proposal for a construction manager who would then participate in the design development with the architect, and

WHEREAS, the basic project scope was not sufficiently defined at the time, preventing development of the request for proposal for the construction manager, and

WHEREAS, further decisions by the Board changing the scope of the project generated the need to redesign the facility, and subsequent physical issues required relocation on the Countryside land, and

WHEREAS, Chris Raykowski of The Sigma Group has expended substantial additional time refining the project scope in advance of the point where he can now draw the proposal for getting a construction manager, which additional time has also served to substantially reduce the fees payable to the architect as well as the cost of the overall program design, and

WHEREAS, the hourly rate for such unanticipated services adds about \$40,000 to the contract,

NOW, THEREFORE, BE IT RESOLVED that the County Administrator is authorized to sign an amended contract with The Sigma Group in an amount not to exceed \$175,000 for owner's representative services (which does not include reimbursable expenses which are billed at cost).

*Fiscal Note: Adequate funds are contained in Business Unit 53284 Land/Improvement/Acquisition. Reductions in the fees payable to the architect offset this increase.*

**Mr. Reese moved that Resolution No. 2013-81 be adopted.**

Seconded and carried: Ayes 23, Noes 4 (David, Torres, Schroeder, Zentner), Absent 2 (Poulson, Foelker), Vacant 1.

**Mr. Reese read Resolution No. 2013-82.**

WHEREAS, Resolution No. 2011-15 approved funding through the Community Development Block Grant – Emergency Assistance Program to relocate the River's Edge Farm Market, LLC from the flood plain in the City of Jefferson to its new downtown location, and

WHEREAS, the grant agreement provides for acquisition of the old location, and demolition of the structure, eliminating future flood damage at that site, and

WHEREAS, the City of Jefferson has agreed to accept the property after the demolition is completed such that the property may be maintained in a natural condition and provide flood water storage area, and

WHEREAS, completion of demolition to close the grant is required before the end of 2013, and

WHEREAS, the recent passing of River's Edge owner Scott Fischer has complicated timely completion of the demolition, and

WHEREAS, the limited time available to complete demolition makes time of the essence in awarding the contract before the December Board meeting,

NOW, THEREFORE, BE IT RESOLVED that staff is authorized to take bids for the demolition; the Infrastructure Committee is authorized to award the demolition contract to the lowest responsible bid-

der in an amount not to exceed the remaining funds available; and, after completion of demolition, the Clerk may convey the property to the City of Jefferson in accordance with all applicable FEMA rules and regulations.

*Fiscal Note: Approximately \$46,000 remains for the purpose of completing demolition. It is anticipated that the bids will be significantly less than that amount.*

**Mr. Reese moved for that Resolution No. 2013-82 be adopted.** Seconded and carried: Ayes 27, Noes 0, Absent 2 (Poulson, Foelker), Vacant 1.

**Corporation Counsel Philip Ristow explained the request for a January 14, 2014, Special County Board meeting to award a Highway Main Facility construction manager contract, and such other items as may be necessary or desirable. A petition was circulated for the supervisors' signatures.**

**Mr. Babcock read Resolution No. 2013-83.**

WHEREAS, Jefferson County and other participating agencies in this agreement are so located that it is in the advantage of each to extend aid to the other with respect to the delivery of law enforcement services, and

WHEREAS, it is recognized that the use of the police officers to perform duties outside the territorial limits of the municipality by whom they are employed may be desirable and may be required under certain circumstances to protect and preserve the common health, safety, and welfare, and

WHEREAS, Jefferson County and other participating agencies deem mutual aid law enforcement services to be in the best interest of their respective communities, and

WHEREAS, authority is granted to enter into the mutual aid agreement pursuant to the law of the State of Wisconsin in § 66.0313,

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors authorizes the Sheriff to execute the SMART agreement (A copy of said agreement is available in the County Clerk's office).

BE IT FURTHER RESOLVED that all Jefferson County officials and employees are hereby authorized and directed to do and perform all that is necessary to successfully carry out the terms of this resolution.

BE IT FURTHER RESOLVED that this resolution shall take effect and be in force from and after its passage.

*Fiscal Note: The fiscal impact is minimal, as expected frequency of mutual aid provided to other municipalities in this group will not greatly exceed that which is currently provided along the County's borders.*

**Mr. Babcock moved that Resolution No. 2013-83 be adopted.** Seconded and carried.

**Mr. Babcock read Resolution No. 2013-84.**

WHEREAS, on July 23, 1980, Jefferson County was granted a perpetual easement for the use of certain lands in the Town of Palmyra for a radio tower and accessory building for operation of its Sheriff's Department dispatch system, which easement is recorded in Volume 631 at Page 903 of Records as Document No. 789809, and

WHEREAS, the County's installation has occupied approximately 493 adjacent square feet, the description of which is contained in a now expired easement recorded in Volume 795 at Page 448 as Document No. 884438, which area encompasses a portion of the original easement grant and an area which was occupied since 1980 and may be available for the County's use by operation of law, and

WHEREAS, the County has occupied approximately 135 square feet of the additional 493 square feet for a second building which now houses all of the electronic equipment for the County and an FBI antenna located on the County's tower, and

WHEREAS, the County has been unable to reach an agreement for continued occupation of that portion of the 493 square feet which it is not now otherwise authorized by law to occupy,

BE IT RESOLVED that the Board determines that it is necessary for the County of Jefferson to occupy the land described in the easement recorded in Volume 795 at Page 448 as Document No. 884438 for continued operation of its public safety radio tower and continue the contract with the FBI for an antenna on said tower; that it is necessary to obtain a perpetual easement to that effect to serve said purpose; that, if necessary, the above described interest in the above described real estate be obtained by condemnation in accordance with Chapter 32, Wisconsin Statutes from Lutheran Pioneer Camp, Inc., and any and all other persons or entities who may have a record interest in said real estate; that the Corporation Counsel is authorized to bring a declaratory judgment action if deemed advisable, to determine what rights in the property need to be obtained in that the County may already have substantial rights in the majority of it based on occupation after the installation of the tower in 1980.

*Fiscal Note: Estimated appraisal and acquisition costs are less than \$7,500.*

**Mr. Babcock moved that Resolution No. 2013-84 be adopted.** Seconded and carried: Ayes 26, Noes 1 (Braugher), Absent 2 (Poulson, Foelker), Vacant 1.

**Mr. Mode, Human Services Board Chair, read the following appointment:**

**TO THE JEFFERSON COUNTY BOARD OF SUPERVISORS:  
MEMBERS OF THE BOARD:**

By virtue of the authority vested in the Human Services Board under Section 3.06(1)(g) of the County Board Rules, the Human Services Board hereby requests the County Board's confirmation of the following appointment to the Aging and Disability Resource Center



Advisory Committee:

Ellen Haines, Helenville, appointed for a term expiring July 1, 2015. Ms. Haines is the Committee's developmental disability representative and is replacing Sharon Van Acker whose term expired July 2012.

**Mr. Braugher moved that the appointment be confirmed.** Seconded and carried.

**County Administrator Wehmeier read the following appointments:**

**TO THE JEFFERSON COUNTY BOARD OF SUPERVISORS:  
MEMBERS OF THE BOARD:**

By virtue of the authority vested in me under Section 59.18 of the Wisconsin Statutes, I do hereby appoint and request the County Board's confirmation of the following individuals as members of the designated boards:

Human Services Board

Richard Jones, Waterloo, Wisconsin reappointed for a three-year term ending November 1, 2016.

Jefferson County Library Board

Dwayne Morris, Watertown, Wisconsin, reappointed for a three-year term ending December 31, 2016.

Veterans Service Commission

Timothy Finn, Lake Mills, Wisconsin, reappointed for a three-year term ending December 12, 2016.

Mid-Wisconsin Federated Library System

Audrey Wolter, Watertown, Wisconsin, appointed to fill an unexpired term ending January 1, 2015.

**Mr. Buchanan moved that the appointments be confirmed.** Seconded and carried.

**County Clerk Barbara Frank informed the Board that the petition for a special County Board meeting received a majority of supervisors' signatures. A special County Board meeting will be held on January 14, 2014, at 7:00 p.m. in Room 205 of the Jefferson County Courthouse.**

Supplemental information presented at the November 12, 2013, Jefferson County Board meeting will be available at the County Clerk's office upon request.

**There being no further business, Mr. Buchanan moved that the Board adjourn.** Seconded and carried at 9:26 p.m.