

**WAUPACA COUNTY BOARD OF SUPERVISORS
ADJOURNED ANNUAL SESSION
October 26, 2010**

Chair Koeppen called the meeting to order at 9:00 a.m. with 27 members present.

Present: Suprs. Aasen, Allen, Barrington, Boyer, Brown, Craig, Ellis, Federwitz, Fleese, Flink, Hagen, Handrich, Johnson, Jonely, Koeppen, Kussmann, Loughrin, Lloyd Mares, Martin Mares, McClone, Morgan, Gerald Murphy, Terry Murphy, Penney, Peterson, Sorensen, and Trambauer.

Chair Koeppen made the open meeting statement that this meeting and all other meetings of this board are open to the public. Proper notice has been posted and given to the press, in accordance with Wisconsin Statutes so the citizenry may be aware of the time, place and agenda of this meeting.

A moment of silent meditation was observed followed by the Pledge of Allegiance.

Supr. Boyer moved and Supr. Brown seconded the motion to approve the agenda. Motion carried 27-0. Passed the 26th day of October, 2010.

Supr. L. Mares moved and Supr. Craig seconded the motion to approve the minutes of the September 21 and September 29 meeting. Motion carried 27-0. Passed the 26th day of October, 2010.

**DEPARTMENT OF ENVIRONMENTAL RESOURCE MANAGEMENT PROPOSAL
Mike Koles, UWEX CRED Educator**

Mike Koles reviewed the Environmental Resources Management Task force timeline of events and answered questions. January Department Head from Planning and Zoning; Land and Water Conservation; Treasurer; Parks and Solid Waste and Highway met to design a process to discuss the future of environmental resource management in Waupaca County. February all staff from these departments met to review and get feedback on the draft process, several changes were made to accommodate staff requests. March 1st the draft process was presented to the Executive and Finance & Personnel Committees for review and feedback. The Task Force was authorized to proceed and present their findings to the full County Board. August 17th Committees of Jurisdiction from departments affected by the draft met to review and provide feedback on the approach. Phase one of the three phases approach was unanimously approved to be implemented in 2011.

**EHLERS & ASSOCIATES
Sale of \$14,985,000 GOPN
Todd Taves**

Todd Taves reported that Ehlers & Associates has received 5 bids for the notes.

RESOLUTION NO. 25 (2010-2011)
RESOLUTION AWARDING THE SALE OF
\$14,985,000 GENERAL OBLIGATION PROMISSORY NOTES, SERIES 2010

WHEREAS, on October 28, 2008, the County Board of Supervisors of Waupaca County, Wisconsin (the "County"), by a vote of more than three-fourths of the members-elect, adopted a resolution entitled "Initial Resolution Authorizing the Issuance of \$2,735,000 General Obligation Promissory Notes for Sheriff's Department Radio System Upgrades" (the "Radio Projects Initial Resolution") authorizing the issuance of general obligation promissory notes in an amount not to exceed \$2,735,000 for the public purpose of paying the cost of radio system upgrades for the Sheriff's Department;

WHEREAS, on May 7, 2009, the County issued its General Obligation Promissory Notes, \$1,850,000 in principal amount of which were issued to finance projects authorized by the Radio Projects Initial Resolution, leaving \$885,000 of remaining note issuance authority under the Radio Projects Initial Resolution;

WHEREAS, on October 27, 2009, the County Board, by a vote of more than three-fourths of the members-elect, adopted a resolution entitled "Initial Resolution Authorizing the Issuance of \$610,000 General Obligation Promissory Notes for Highway Projects" (the "Highway Projects Initial Resolution") authorizing the issuance of general obligation promissory notes in an amount not to exceed \$610,000 for the public purpose of paying the cost of highway projects;

WHEREAS, on September 21, 2010, the County Board adopted a resolution entitled "Initial Resolution Authorizing the Issuance of \$11,340,000 General Obligation Promissory Notes for Refunding Purposes" (the "Refunding Initial Resolution") authorizing the issuance of general obligation promissory notes in an amount not to exceed \$11,340,000 for the public purpose of refunding obligations of the County, including interest on them, specifically: the County's General Obligation Refunding Bonds, Series 2002A, dated June 1, 2002, maturing in the years 2013 through 2017, and the General Obligation Refunding Bonds, Series 2002B, dated July 1, 2002, maturing in the years 2013 through 2017 (collectively, the "Refunded Obligations");

WHEREAS, on September 29, 2010, the County Board, by a vote of more than three-fourths of the members-elect, adopted a resolution entitled "Initial Resolution Authorizing the Issuance of \$2,930,000 General Obligation Promissory Notes for Capital Projects" (the "Capital Projects Initial Resolution") authorizing the issuance of general obligation promissory notes in an amount not to exceed \$2,930,000 for the public purpose of paying the cost of projects included in the County's capital improvement plan, including highway projects, courthouse and jail improvements and acquisition of equipment for the Sheriff's Department and the Solid Waste/Recycling Department (hereinafter, the Radio Projects Initial Resolution, the Highway Projects Initial Resolution, the Refunding Initial Resolution and the Capital Projects Resolution are collectively referred to as the "Initial Resolutions");

WHEREAS, on September 29, 2010, the County Board also adopted a resolution providing that general obligation promissory notes (the "Notes") in an amount of approximately \$15,750,000 for the purposes authorized in the Initial Resolutions be offered for public sale;

WHEREAS, the County has directed its financial advisor, Ehlers & Associates, Inc. ("Ehlers") to take the steps necessary to sell the Notes;

WHEREAS, Ehlers, in consultation with the officials of the County, prepared a Notice of Sale (a copy of which is attached hereto as Exhibit A and incorporated herein by this reference) setting forth the details of and the bid requirements for the Notes and indicating that the Notes would be offered for public sale on October 26, 2010;

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

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

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

WHEREAS, it has been determined to issue the Notes in the aggregate principal amount of \$14,985,000 (consisting of \$860,000 for the purpose authorized by the Radio Projects Initial Resolution, \$610,000 for the purpose authorized by the Highway Projects Initial Resolution, \$10,620,000 for the purpose authorized by the Refunding Initial Resolution, and \$2,895,000 for the purposes authorized by the Capital Projects Initial Resolution).

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

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

Section 1B. Award of the Notes. The Proposal of the Purchaser offering to purchase the Notes for the sum set forth on the Proposal (as modified on the Bid Tabulation), plus accrued interest to the date of delivery, is hereby accepted. The Chairperson and County Clerk or other appropriate officers of the County are authorized and directed to execute an acceptance of the Proposal on behalf of the County. The good faith deposit of the Purchaser shall be retained by the County Treasurer until the closing of the note issue, and any good faith deposits submitted by unsuccessful bidders shall be promptly returned. The Notes bear interest at the rates set forth on the Proposal.

Section 2. Terms of the Notes. The Notes shall be designated "General Obligation Promissory Notes, Series 2010"; shall be issued in the aggregate principal amount of \$14,985,000; shall be dated November 9, 2010; shall be in the denomination of \$5,000 or any integral multiple thereof; shall be numbered R-1 and upward; and shall bear interest at the rates per annum and mature on March 1 of each year, in the years and principal amounts as set forth on the Pricing Summary attached hereto as Exhibit D-1 and incorporated herein by this reference. Interest is payable semi-annually on March 1 and September 1 of each year commencing on March 1, 2011. Interest shall be computed upon the basis of a 360-day year of twelve 30-day months and will be rounded pursuant to the rules of the Municipal Securities Rulemaking Board. The schedule of principal and interest payments due on the Notes is set forth on the Debt Service Schedule attached hereto as Exhibit D-2 and incorporated herein by this reference (the "Schedule").

Section 3. Redemption Provisions. The Notes maturing on March 1, 2018 and thereafter shall be subject to redemption prior to maturity, at the option of the County, on March 1, 2017 or on any date thereafter. Said Notes 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 Notes are subject to mandatory redemption, the terms of such mandatory redemption are set forth on an attachment hereto as Exhibit MRP and incorporated herein by this reference.

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

Section 5. Tax Provisions.

(A) Direct Annual Irrepealable Tax Levy. For the purpose of paying the principal of and interest on the Notes as the same becomes due, the full faith, credit and resources of the County are hereby irrevocably pledged, and there is hereby levied upon all of the taxable property of the County a direct annual irrepealable tax in the years 2010 through 2019 for the payments due in the years 2011 through 2020 in the amounts set forth on the Schedule.

(B) Tax Collection. So long as any part of the principal of or interest on the Notes remains unpaid, the County shall be and continue without power to repeal such levy or obstruct the collection of said tax until all such payments have been made or provided for. After the issuance of the Notes, said tax shall be, from year to year, carried onto the tax roll of the County and collected in addition to all other taxes and in the same manner and at the same time as other taxes of the County for said years are collected, except that the amount of tax carried onto the tax roll may be reduced in any

year by the amount of any surplus money in the Debt Service Fund Account created below.

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

Section 6. Segregated Debt Service Fund Account.

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

Within the debt service fund, there hereby is established a separate and distinct account designated as the "Debt Service Fund Account for \$14,985,000 General Obligation Promissory Notes, Series 2010, dated November 9, 2010" (the "Debt Service Fund Account") and such account shall be maintained until the indebtedness evidenced by the Notes is fully paid or otherwise extinguished. The County Treasurer shall deposit in the Debt Service Fund Account (i) all accrued interest received by the County at the time of delivery of and payment for the Notes; (ii) any premium not used for the Refunding which may be received by the County above the par value of the Notes and accrued interest thereon; (iii) all money raised by the taxes herein levied and any amounts appropriated for the specific purpose of meeting principal of and interest on the Notes when due; (iv) such other sums as may be necessary at any time to pay principal of and interest on the Notes when due; (v) surplus monies in the Borrowed Money Fund as specified below; and (vi) such further deposits as may be required by Section 67.11, Wisconsin Statutes.

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

(C) Remaining Monies. When all of the Notes have been paid in full and canceled, and all Permitted Investments disposed of, any money remaining in the Debt

Service Fund Account shall be transferred and deposited in the general fund of the County, unless the County Board of Supervisors directs otherwise.

Section 7. Proceeds of the Notes; Segregated Borrowed Money Fund. The proceeds of the Notes (the "Note Proceeds") (other than any premium not used for the Refunding and accrued interest which must be paid at the time of the delivery of the Notes into the Debt Service Fund Account created above) shall be deposited into a special fund separate and distinct from all other funds of the County and disbursed solely for the purposes for which borrowed or for the payment of the principal of and the interest on the Notes. In no event shall monies in the Borrowed Money Fund be used to fund operating expenses of the general fund of the County or of any special revenue fund of the County that is supported by property taxes. In order to accomplish the purpose for which the Notes are issued, proceeds of the Notes shall be transferred to the Escrow Account, as provided in Section 19 hereof. 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 Notes 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 Notes to be "arbitrage bonds" within the meaning of Section 148 of the Code or the Regulations and an officer of the County, charged with the responsibility for issuing the Notes, shall certify as to facts, estimates, circumstances and reasonable expectations in existence on the date of delivery of the Notes to the Purchaser which will permit the conclusion that the Notes are not "arbitrage bonds," within the meaning of the Code or Regulations.

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

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

the laws of the State of Wisconsin and to the extent that there is a reasonable period of time in which to comply.

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

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

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

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

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

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

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

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

Section 16. Payment of Issuance Expenses. To the extent that issuance expenses are not paid through the Escrow Agreement authorized under Section 19 of this Resolution, the County authorizes the Purchaser to forward the amount of the proceeds of the Notes allocable to the payment of such 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 approves the Preliminary Official Statement with respect to the Notes and deems the Preliminary Official Statement as "final" as of its date for purposes of SEC Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities and Exchange Act of 1934 (the "Rule"). All actions taken by officers of the County in connection with the preparation of such Preliminary Official Statement and any addenda to it or 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 Notes, to enter into a written undertaking (the "Undertaking") required by the Rule to provide continuing disclosure of certain financial information and operating data and timely notices of the occurrence of certain events in accordance with the Rule. The Undertaking shall be enforceable by the owners of the Notes or by the Purchaser on behalf of such owners (provided that the rights of the owners and the Purchaser to enforce the Undertaking shall be limited to a right to obtain specific performance of the obligations thereunder and any failure by the County to comply with the provisions of the Undertaking shall not be an event of default with respect to the Notes).

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

Section 19. Escrow Agent; Escrow Agreement; Escrow Account. Associated Trust Company, National Association, Green Bay, Wisconsin, is hereby appointed escrow agent for the County, for the purpose of ensuring the payment of the principal of and interest on the Refunded Obligations (the "Escrow Agent").

The Chairperson and County Clerk are hereby authorized and directed to execute an escrow agreement substantially in the form attached hereto as Exhibit F (the "Escrow Agreement") (such form may be modified by said officers prior to execution, the execution of such agreement by said officers to constitute full approval of the County Board of Supervisors of any such modifications), with the Escrow Agent, for the purpose of effectuating the provisions of this Resolution.

The Note Proceeds allocable to refunding the Refunded Obligations shall be deposited in a refunding escrow account which is hereby created with the Escrow Agent, pursuant to the Escrow Agreement, for the purpose of retaining the required amount of cash, if any, and acquiring the United States obligations provided for in the Escrow Agreement.

Upon transfer of the Note Proceeds and any other necessary funds allocable to refunding the Refunded Obligations to the Escrow Account, the taxes heretofore levied to pay debt service on the Refunded Obligations shall be abated to the extent such transfer together with investment earnings thereon is sufficient to pay the principal of and interest on the Refunded Obligations, but such abatement shall not affect the County's pledge of its full faith, credit and resources to make such payments. The refunding escrow account created by the Escrow Agreement shall hereinafter serve as the debt service (or sinking) fund account for the Refunded Obligations. The Escrow Agent shall serve as custodian of said debt service (or sinking) funds.

Section 20. SLGS Subscriptions. The Escrow Agent and Ehlers are authorized to submit subscriptions for United States Treasury Securities - State and Local Government Series and to purchase other U.S. government securities on behalf of the County in such amount as is necessary in order to carry out the Refunding.

Section 21. Redemption of the Refunded Obligations. The Refunded Obligations are hereby called for prior payment and redemption on August 1, 2012 at a price of par plus accrued interest to the date of redemption.

The County hereby directs the Escrow Agent appointed above to cause timely notice of redemption, in substantially the forms attached to the Escrow Agreement (the "Notices"), to be provided at the times, to the parties and in the manner set forth on the Notices.

Section 22. Record Book. The County Clerk shall provide and keep the transcript of proceedings as a separate record book (the "Record Book") and shall record a full and correct statement of every step or proceeding had or taken in the course of authorizing and issuing the Notes in the Record Book.

Section 23. Bond Insurance. If the Purchaser of the Notes determines to obtain municipal bond insurance with respect to the Notes, the officers of the County are authorized to take all actions necessary to obtain such municipal bond insurance. The Chairperson and County Clerk are authorized to agree to such additional provisions as the bond insurer may reasonably request and which are acceptable to the Chairperson and County Clerk including provisions regarding restrictions on investment of Note proceeds, the payment procedure under the municipal bond insurance policy, the rights of the bond insurer in the event of default and payment of the Notes by the bond insurer and notices to be given to the bond insurer. In addition, any reference required by the bond insurer to the municipal bond insurance policy shall be made in the form of Note provided herein.

Section 24. Conflicting Resolutions; Severability; Effective Date. All prior resolutions, rules or other actions of the County Board of Supervisors or any parts thereof in conflict with the provisions hereof shall be, and the same are, hereby rescinded insofar as the same may so conflict. In the event that any one or more provisions hereof shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provisions hereof. The foregoing shall take effect immediately upon adoption and approval in the manner provided by law.

Adopted, approved and recorded October 26, 2010.

/s/ Dick Koeppen
Dick Koeppen, Chairperson

ATTEST:
/s/ Mary A. Robbins
Mary A. Robbins, County Clerk

Supr. Ellis moved and Supr. Hagen seconded the motion to adopt Resolution No. 25 (2010-2011). Motion carried 27-0. Passed the 26th day of October, 2010. Chair Koeppen called for a short recess. Chair Koeppen called the meeting to order. Supr. Sorensen was excused from the meeting.

2011 PROPOSED BUDGET
Heidi Dombrowski, Finance Director

Heidi Dombrowski presented the proposed 2011 budget, gave a brief overview, and reviewed the Summary of Waupaca County's 2011 Proposed Operating, Special Purpose and Debt Service Budgets. Chair Koeppen placed the 2011 Proposed Budget on file in its entirety in the County Clerk's Office.

SUMMARY OF WAUPACA COUNTY'S YEAR 2011 PROPOSED OPERATING, SPECIAL PURPOSE AND DEBT SERVICE BUDGETS

	YEAR 2011 PROPOSED EXPENDITURES	YEAR 2011 PROPOSED REVENUES	FUND BALANCE APPLIED	YEAR 2011 PROPOSED TAX LEVY	YEAR 2010 ADOPTED TAX LEVY	TAX LEVY INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
OPERATING BUDGET							
GENERAL FUND							
GENERAL GOVERNMENT	\$ 6,605,319	\$ 2,801,195	\$ -	\$ 3,804,124	\$ 3,599,163	\$ 204,961	5.69%
PUBLIC SAFETY	10,123,293	1,776,473	21,371	8,325,449	7,648,339	677,110	8.85%
PUBLIC WORKS	880,524	687,259	70,334	122,931	122,970	(39)	-0.03%
HEALTH AND HUMAN SERVICES	240,626	11,500	-	229,126	220,237	8,889	4.04%
CULTURE, RECREATION AND EDUCATION	892,965	167,025	-	725,940	714,081	14,859	1.66%
CONSERVATION AND DEVELOPMENT	1,445,562	774,341	-	671,221	674,719	(3,498)	-0.52%
TRANSFERS TO OTHER FUNDS	14,790	14,790	-	-	-	-	0.00%
OTHER FINANCING USES - CONTINGENCY	300,000	-	-	300,000	377,365	(77,365)	-20.50%
COUNTY SALES TAX REVENUE	-	2,600,000	-	(2,600,000)	(2,600,000)	-	0.00%
STATE SHARED REVENUE	-	1,739,483	-	(1,739,483)	(1,739,483)	-	0.00%
STATE COMPUTER AID	-	40,568	-	(40,568)	(39,000)	(1,568)	-4.02%
SPECIAL PURPOSE FUNDS							
TRANSPORTATION SERVICES FUND	4,597,276	2,434,966	-	2,162,310	2,172,194	(9,884)	-0.46%
ECONOMIC DEVELOPMENT FUND	361,525	361,525	-	-	-	-	0.00%
HEALTH AND HUMAN SERVICES FUND	16,868,301	13,595,756	-	3,272,545	3,272,545	-	0.00%
CAPITAL PROJECTS FUND	3,038,000	2,893,000	-	145,000	180,000	(35,000)	-19.44%
ENTERPRISE FUNDS							
LAKEVIEW MANOR NURSING HOME FUND	3,896,309	2,809,309	-	1,087,000	1,384,437	(297,437)	-21.48%
HIGHWAY OPERATIONS FUND	14,833,306	14,833,306	-	-	-	-	0.00%
OPERATING BUDGET SUBTOTAL	\$ 64,097,796	\$ 47,540,496	\$ 91,705	\$ 16,465,595	\$ 15,987,567	\$ 478,028	2.99%
SPECIAL PURPOSE BUDGET							
GENERAL FUND - LIBRARY AIDS	\$ 818,070	\$ -	\$ -	\$ 818,070	\$ 794,465	\$ 23,605	2.97%
TRANSPORTATION SERVICES FUND - LOCAL BRIDGE AIDS	\$ 53,000	\$ -	\$ -	\$ 53,000	\$ 53,000	\$ -	0.00%
SPECIAL PURPOSE BUDGET SUBTOTAL	\$ 871,070	\$ -	\$ -	\$ 871,070	\$ 847,465	\$ 23,605	2.79%
DEBT SERVICE BUDGET							
DEBT SERVICE FUND							
PRINCIPAL - G. O. BONDS, NOTES AND LOANS	\$ 4,528,721	\$ 13,721	\$ -	\$ 4,515,000	\$ 4,176,522	\$ 338,478	8.10%
INTEREST - G. O. BONDS, NOTES AND LOANS	916,727	1,068	-	915,659	1,245,738	(330,079)	-26.50%
DEBT SERVICE BUDGET SUBTOTAL	\$ 5,445,448	\$ 14,789	\$ -	\$ 5,430,659	\$ 5,422,260	\$ 8,399	0.15%
COMBINED BUDGET TOTALS	\$ 70,414,314	\$ 47,555,285	\$ 91,705	\$ 22,767,324	\$ 22,257,292	\$ 510,032	2.29%
EQUALIZED PROPERTY VALUES (TID OUT)							
2004 - \$3,040,818,100	TAX LEVY	BUDGET YEAR	OPERATING BUDGET MILL RATE	SPECIAL PURPOSE MILL RATE	DEBT SERVICE MILL RATE	COMBINED MILL RATE	PERCENT INCREASE (DECREASE)
2005 - \$3,242,027,000 - 6.6169% Increase	\$ 18,009,806	2005	\$4.535954	\$0.232303	\$1.154428	\$5.922685	3.30%
2006 - \$3,460,443,800 - 6.7370% Increase	\$ 18,956,184	2006	\$4.349523	\$0.225264	\$1.272229	\$5.847016	-1.28%
2007 - \$3,651,525,500 - 5.5219% Increase	\$ 19,356,286	2007	\$4.163353	\$0.218517	\$1.211715	\$5.593585	-4.33%
2008 - \$3,812,010,100 - 4.3950% Increase	\$ 20,433,892	2008	\$4.097784	\$0.202454	\$1.295751	\$5.595989	0.04%
2009 - \$3,834,319,200 - 0.5852% Increase	\$ 20,991,393	2009	\$4.003773	\$0.204079	\$1.298795	\$5.506647	-1.60%
2010 - \$3,776,207,500 - 1.5156% Decrease	\$ 22,257,292	2010	\$4.169598	\$0.221021	\$1.414139	\$5.804758	5.41%
	\$ 22,767,324	2011	\$4.360352	\$0.230673	\$1.438125	\$6.029151	3.87%

AMENDMENT TO GENERAL CODE OF ORDINANCES
Amend Chapter 2, Personnel Policies
Section 20, Voluntary Unpaid Leave Program

1. Participation in the unpaid leave program is voluntary and without compensation. Voluntary unpaid leave is encouraged to be taken in full or half day increments. (Hourly paid employees may be granted voluntary unpaid leave in 15 minute increments.) Voluntary unpaid leave shall be limited to an annual maximum of ten (10) work days.
2. Requests to participate in the program will be reviewed on a case-by-case basis. A request for voluntary layoff may not be considered unless it has been submitted and approved by the department head at least two weeks in advance of the projected unpaid leave. Requests submitted with less than two weeks advance notice shall be considered at the sole discretion of the department head. Once a leave request has been approved it cannot be rescinded by the employee unless the department head approves.
3. At the discretion of the Department Head an employee's available vacation and floating holiday, does not have to be exhausted before participating in the program.
4. Voluntary unpaid leave shall not be utilized to extend other leaves of absences such as Family and Medical Leave, Parental Leave, Medical Leave, etc.
5. Approval of any voluntary unpaid leave shall be at the sole discretion of the department head subject to the provisions of this policy. Department heads shall insure that an approved voluntary unpaid leave will not result in overtime work for the employee upon return or overtime work for remaining staff during unpaid leave.
6. Accrual of vacation, holiday, floating holiday and sick leave benefits, as well as, the employee's seniority and full/or part-time status with the County shall not be reduced by any absence resulting from a voluntary unpaid leave approved pursuant to this policy. County contributions toward the cost of health and life insurance, and dental coverage where applicable, will also continue during any period of voluntary leave.
7. Employees who are approved to participate in the unpaid leave program will complete their time sheets/cards by indicating Voluntary Unpaid Leave for those hours they are taking off unpaid. Approved requests for voluntary unpaid leave are to be submitted with the employee's time sheet/card and forwarded to the Personnel Department on the prescribed form. Submittal of form is prerequisite for approval.
8. Probationary employees will have their probationary period extended by any period of time they are off in an unpaid status.

9. Questions regarding this policy or its interpretation should be directed to the County Personnel Office.
10. This policy will be reviewed on an as needed basis by the Finance and Personnel Committee to insure it best meets the needs of Waupaca County. **FORM – Voluntary Unpaid Leave Request Form**

Recommended for introduction by the Finance & Personnel Committee on October 13, 2010. Approved by the Waupaca County Board of Supervisors on October 26, 2010.

Attest:

/s/ Mary A. Robbins, Waupaca County Clerk

Supr. Craig moved and Supr. Johnson seconded the motion to waive the reading and adopt the amendments to Chapter 2, Section 20 – Voluntary Unpaid Leave Program of the Waupaca County Code of Ordinances. Motion carried 26-0. Passed the 26th day of October, 2010.

TOWNSHIP APPROVAL OF WAUPACA COUNTY ZONING ORDINANCE

Chair Koeppen placed the written approval from the Townships of Little Wolf, Iola, Scandinavia, and Farmington of the Waupaca County Zoning Ordinance on file in the County Clerk's Office.

APPOINTMENTS

Supr. Kussmann moved and Supr. Flink seconded the motion to appoint Amie Krueger and Supr. McClone to the EIP/FSP Advisory Committee and Supr. McClone to the Waupaca Library Board. Motion carried 26-0. Passed the 26th day of October, 2010.

ANNOUNCEMENTS AND CORRESPONDENCE

Chair Koeppen placed the following correspondence for October on file in the County Clerk's Office: WCEDC Monthly Report with Revolving Loan Fund Report and Towns Association Meeting announcements.

Supr. Aasen moved and Supr. Handrich seconded the motion to adjourn. Motion carried 26-0. Chair Koeppen declared the meeting adjourned at 11:06 a.m.

Mary A. Robbins
Waupaca County Clerk