

**LANGLADE COUNTY BOARD OF SUPERVISORS  
PUBLIC HEARING ON THE PROPOSED BUDGET FOR THE YEAR 2021  
AND ANNUAL MEETING OF THE LANGLADE COUNTY BOARD – OCTOBER 27, 2020**

These Board proceedings are published as prescribed by Section 59.14(2) of the Wisconsin Statutes at County Government expense.

The Langlade County Board of Supervisors met at the Clover Room, Fairgrounds, Antigo, Wisconsin. Chairman Pierce called the Annual Meeting of the County Board to order at 6:00 p.m.

On call of the roll, all Supervisors with Supervisors Bonacci and Krochalk via Zoom. 21 Supervisors present. The Supervisors observed social distancing, wearing masks.

The Board recited the Pledge of Allegiance and observed a moment of silence.

At 6:05 p.m. Chairman Pierce opened the Public Hearing on the proposed 2021 Budget.

Motion by Supervisor Medo, second by Supervisor Wiegert to open the Public Hearing at 6:05 p.m. Finance Director Resch reviewing the preliminary budget information, reviewing Equalized Values, Tax Rate, Tax Levy, Expenditures, and Health Insurance. Resch also explained and discussed the different Fund Balances. Resch noted that the tax rate increased over prior year by 6.124%, also discussing the proposed short-term borrowing which equals \$1,292,903. Resch discussed the 2021 Budget Amendments to the 2021 Proposed Budget: Maintenance Department, Register of Deeds and Clerk of Courts. Resch noted that staffing levels will be modified by realigning existing staff and reassigning job duties through attrition during FY2021.

Motion by Supervisor Wiegert, second by Supervisor Buck to close the Public Hearing at 7:23 p.m. All ayes, motion carried.

The Chair requests that all cell phones and pagers be silenced for the duration of the meeting. The County Board may discuss and take action on any of the agenda items listed below

**New Business:** Chief Deputy Dan Bauknecht addressed the Board regarding the \$58,000 State Grant received for COVID prevention, to be used for the purchase of UVC Disinfecting Lights. The UVC lights will help to ensure the safety of the staff, the incarcerated and the public by sanitizing the areas used in the Sheriff's Office, courthouse, squads and the jail. Bauknecht thanked the collaboration between partners that assisted in the preparation of the grant application.

**Resolutions:**

**RESOLUTION #54-2020**

**INTRODUCED BY: FINANCE COMMITTEE**

**Re: Short Term Borrowing of Funds from Peoples Bank of Rhinelander**

**WHEREAS**, Langlade County, Wisconsin ("County") is presently in need of funds up to a maximum aggregate amount of up to one million three hundred thousand dollars (\$1,300,000) for public purpose(s) of paying the cost of capital improvements projects listed in the County's 2021 budget, including various equipment purchases, road and bridge construction, and other capital expenditures for which these proceeds may be lawfully used; and

**WHEREAS**, the County Board of Supervisors deems it necessary and in the best interests of the County that, pursuant to the provisions of Section 67.12(12), Wisconsin Statutes, the sum of one million three hundred thousand dollars (\$1,300,000) be borrowed for such purpose(s) from time to time upon the terms and conditions hereinafter set forth:

**NOW, THEREFORE, BE IT RESOLVED**, that for the purpose(s) hereinabove set forth the County, by its Chairperson of the County Board and Clerk, pursuant to Section 67.12(12), Wisconsin Statutes, that the Langlade County Board of Supervisors in session October 27<sup>th</sup>, 2020 approves to borrow from Peoples Bank of Rhinelander, ("Lender"), from time to time, in one or more advances, a maximum aggregate amount of up to \$1,300,000 or, if less, the aggregate principal amount of all advances as may be required to meet the above – stated purpose(s).

**BE IT FURTHER RESOLVED**, that to evidence such indebtedness, said Chairperson of the County Board and County Clerk shall make, execute and deliver to the Lender for and on behalf of the County the promissory note of the County to be dated December 1, 2020, in said principal amount with interest at 1.55% per annum and payable as follows:

- Single Payment. In one payment on January 31, 2021, or up to 90 days from the date of issue plus interest payable as set forth below.
- Interest is payable on January 31, 2021 or up to 90 days from the date of issue.
- Interest is computed for the actual number of days principal is unpaid on the basis of a 360-day year.
- Said interest to be payable on the dates set forth above on the outstanding principal balance with no prepayment privileges.

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

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

- Amount of Tax (principal, interest and application fee): \$1,296,354
- To Meet Note Payments Due On: January 31, 2021 or up to 90 days from date of issue
- Year of Levy (must be in year(s) prior to due date): For the year 2020

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

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

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

**BE IT FURTHER RESOLVED**, that there be and there hereby is established in the treasury of the County, if one has not already been established, a debt service fund, separate and distinct from every other fund, which shall be maintained in accordance with generally accepted accounting principles. Sinking funds established for obligations previously issued by the County may be considered as separate and distinct accounts within the debt service fund. Within the debt service fund, there be and there hereby is established a separate and distinct account designated as the “Debt Service Account for Promissory Note dated December 1, 2020”, which account shall be used solely for the purpose of paying principal of and interest on said note. There shall be deposited in said account any accrued interest paid on said note at the time it is delivered to the Lender, all money raised by taxation or appropriated pursuant hereto, and such other sums as may be necessary to pay principal and interest on said note when the same shall become due.

**BE IT FURTHER RESOLVED**, that the proceeds of said note shall be used solely for the purposes for which it is issued, but may be temporarily invested until needed in legal investments, provided that no such investment shall be in such a manner as would cause said note to be in “arbitrage bond” within the meaning of Section 148 of the Internal Revenue Code of 1986, as amended, or the Regulations of the Commissioner of Internal Revenue thereunder; and an officer of the County, charged with the responsibility for issuing the note, shall certify the use of an arbitrage certificate, if proceeds will be used in a manner that could cause said note to be an “arbitrage bond.”

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

**BE IT FURTHER RESOLVED**, that the County Clerk shall keep records for the registration and for the transfer of the note. The person in whose name the note shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes and payment of either principal or interest on the note shall be made only to the registered owner thereof. All such payments shall be valid and effectual to satisfy and discharge the liability upon such note to the extent of the sum or sums so paid. The note may be transferred by the registered owner thereof by presentation of the note at the duly authorized in writing. Upon such presentation, the note shall be transferred by appropriate entry in the registration records and similar notation.

**BE IT FURTHER RESOLVED**, that the note is hereby designated as a “qualified tax-exempt obligation” for purposes of Section 265 of the Internal Revenue Code of 1986, as amended, relating to the ability of financial institutions to deduct from income, for federal income tax purposes, interest expense that is allocable to carrying and acquiring tax-exempt obligations.

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

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

FISCAL COMMENT:

- Included within Resolution
- See Attached
- Not applicable

Pam Resch, Fin. Dir.

SUBMITTED BY:

- Finance Committee**
- John Medo, Chairman
- Don Scupien
- Bob Benishek
- Ben Pierce
- George Shinnors

H. R. REVIEW

- Approved
- See Attached
- Not applicable

Human Resources Director

APPROVED AS TO FORM & CONTENT

Robin J. Stowe  
Corporation Counsel

Langlade County Capital Improvement Program 2021 Project Summary, funding source Short-Term Borrowing:

<b>Sheriff</b>		
Patrol Vehicle Replacement	119,640	
Replace Video Equipment	36,120	
<b>Sub-Total</b>		<b>155,760</b>
<b>Airport</b>		
Refurbish T-Hangar floors	10,000	
<b>Sub-Total</b>		<b>10,000</b>
<b>Land Records &amp; Regulations</b>		
Purchase large format printer/scanner/copier	11,500	
Vehicle to replace older vehicle in department	25,000	
<b>Sub-Total</b>		<b>36,500</b>
<b>Information Technology</b>		
Upgrade all servers to the newest	50,000	
Microsoft Server Licensing		
Replace Loffler VOIP Dispatch Recording System	30,000	
<b>Sub-Total</b>		<b>80,000</b>

**Highway**

Paving county roads	800,000	
County Bridge/Culvert Aid Program	8,643	
County Highway Improvement Program (CHIP)	120,000	
<b>Sub-Total</b>		<b>928,643</b>

**Maintenance**

Energy Efficiency Improvements-All	25,000	
Langlade County buildings		
Concrete Replacement - add concrete where needed	10,000	
<b>Sub-Total</b>		<b>35,000</b>

**Forestry & Recreation**

Purchase lawn mower	20,000	
Shoreline, Trail and Boardwalk Design	15,000	
HVAC replacement - Veteran's Memorial	12,000	
Park Shower		
<b>Sub-Total</b>		<b>47,000</b>

**TOTAL** **1,292,903**

Motion by Supervisor Balcerzak, second by Supervisor Bauknecht, to adopt. On call of the roll to adopt Resolution #54-2020, all Supervisors present voted aye, 21 ayes. Resolution #54-2020 is adopted.

**RESOLUTION #55-2020**

**INTRODUCED BY: FINANCE COMMITTEE**

**INTENT: APPROVE FISCAL YEAR 2021 BUDGET AND TAX LEVY FOR LANGLADE COUNTY**

**WHEREAS**, in accordance with procedures set forth in Secs. 65.90 and 66.0602(2), Wisconsin Statutes, and after publication of the proposed 2021 Budget and following a public hearing on the 2021 Budget, Committee recommends adoption of the 2021 Budget and Tax Levy for Langlade County; and

**WHEREAS**, the 2021 Budget lists all anticipated revenues for the year 2021 together with expenditures for said year for all departments; and

**WHEREAS**, the County Board adopted certain resolutions relating to borrowing and levy irrevocable taxes sufficient to pay such borrowing; and

**WHEREAS**, it is necessary to levy a property tax in the amount of \$11,196,793 to fund the expenditures of County government contained in the 2021 Annual Budget; and

**WHEREAS**, the 2021 budget has been filed with the County Board and the County Clerk of Langlade County in accordance with law, and a summary of such budget and notice of the places such budget in detail, is available for public inspection, a notice of the time and place for holding a public hearing thereon having been duly published and in pursuance thereof, a public hearing being held in the Langlade County Board Room in the Clover Room, Fairgrounds in the County of Langlade, Wisconsin at 6:00 pm on October 27, 2020.

**NOW THEREFORE, BE IT RESOLVED**, for the budget year 2021 that the sum of \$75,000 be authorized from the Contingent Fund and placed into a separate expenditures line item to be used for budget adjustments on a discretionary basis using a standard application with appropriate approvals; and

**BE IT FURTHER RESOLVED** that any amendments subsequent to budget publications have resulted in the following changes and/or corrections to be incorporated as amendments into the proposed 2021 budget for the fiscal year beginning January 1, 2021, the Langlade County Board of Supervisors approves the 2021 Annual Operating Budget, of which is attached hereto and made a part thereof, and is hereby approved and adopted as the official Budget, for Langlade County, Wisconsin and its various departments, for the year 2021 and the adopted budget and tax levy for 2021 against all of the taxable property in Langlade County as equalized for the year 2020 in the following amounts:

1. There is levied upon the taxable property of Langlade County the sum of	<u>\$ 1,940,203</u>
for debt service, all bonds, and notes legally required.	
There is levied upon the taxable property of Langlade County the sum of	<u>9,256,590</u>
Total County Tax	11,196,793
Special Charges upon County for Charitable and Penal Purposes the Sum of	0.00
There is levied upon the taxable property of Langlade County the sum of	<u>0.00</u>
for State Tax (Forestry purposes).	
<b>GRAND TOTAL OF ALL TAXES</b>	<b>\$ 11,196,793</b> =====

**BE IT FURTHER RESOLVED**, that this budget shall comply with all state rules and regulations and should the final calculations create a noncompliant budget, it is therefore authorized that the County Board Chairman make the adjustments to correct the unanticipated error; and

**BE IT FURTHER RESOLVED**, that the Langlade County Board of Supervisors does hereby authorize a property tax levy in the amount of \$11,196,793 in support of the 2021 budget and that the County Clerk is hereby directed to levy the required taxes against all the taxable property in Langlade County for every appropriation named therein except as otherwise provided and to levy special assessments and charges against the respective municipalities as provided by law; and

**BE IT FURTHER RESOLVED**, that for the purpose of clarity the above reference property tax levy includes:

Capital Projects Debt Service:	\$ 1,292,903
Debt Service Tax Levy:	\$ 647,300
General Fund Tax Levy:	\$ 5,190,626
Highway Fund Tax Levy:	\$ 2,038,392
Social Services Fund Tax Levy:	\$ 1,692,699
Fund 255 Applied Fund balance:	\$ (65,000)
Health Department Fund Tax Levy:	\$ 368,878
Fairgrounds Fund Tax Levy:	<u>\$ 30,995</u>
Total Tax Levy all Funds	<u>\$11,196,793</u>

**BE IT FURTHER RESOLVED**, that the County Board of Supervisors hereby authorizes and directs the Langlade County Clerk to issue checks pursuant to this resolution and the Langlade County Treasurer to honor said checks in payment of specific items included in this budget as provided by law and at the request of any organization for which appropriations have been made.

**FINANCE COMMITTEE:**

- John Medo, Chairman
- Bob Benishek
- Ben Pierce
- Don Scupien
- George Shiners

**FISCAL NOTE:** Tax rate increased over prior year by \$0.3552 or (6.124%), making the tax rate 6.156. Tax levy increased by 8.03% or \$831,981 from 2020.

Motion by Supervisor Cahak, second by Supervisor Wiegert to adopt. Motion by Supervisor Curran, second by Supervisor Wiegert to Amend Departmental Budgets 26, 12 and 15. On call of the roll to amend Resolution #55-2020, all Supervisors present voted aye, except Supervisors Feller Gottard, Breske, Novak voted nay. 18 ayes, 3 nays. Resolution #55-2020 is amended. On the call of the roll to adopt Amended RS #55-2020, all Supervisors present voted aye, except Supervisors Feller Gottard, Breske and Novak voted nay. 18 ayes, 3 nays. RS #55-2020 is adopted.

**RS #56-2020** Resolution in Support of Application for Treatment Alternative Program (TAP) Grant (Pulled and referred to Social Services Committee).

**Any other Business:** Chairman Pierce reminded the Board that there is no Public Safety Committee meeting in November.

Motion was made by Supervisor Bauknecht, second by Supervisor Buck to adjourn the meeting at 7:36 p.m. All Supervisors present voted aye, motion carried.

I, Judy Nagel, Langlade County Clerk, Antigo, Wisconsin, do hereby certify that the foregoing is a true and correct copy of the proceedings of the Langlade County Board of Supervisors Public Hearing and Annual Meeting of October 27, 2020.

NOTE: These minutes are not official until they are approved by the County Board at their next meeting.

A complete copy of the minutes is available in the County Clerk's Office.

Judy Nagel  
Langlade County Clerk

Dated this 5th day of November, 2020.

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