

**PROCEEDINGS OF THE BROWN COUNTY  
ADMINISTRATION COMMITTEE**

Pursuant to Section 19.84 Wis. Stats., a regular meeting of the **Brown County Administration Committee** was held on Thursday, December 8, 2011 in Room 200 of the Northern Building – 305 East Walnut Street, Green Bay, WI

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**Present:** Tom Lund, Chair, Robert Miller, Kris Schuller, Tony Theisen, Mark Tumpach

**Also Present:** John Luetscher, Kerry Blaney, Debbie Klarkowski, Karl Fleury, Carolyn Maricque, Darlene Marcelle, Kevin Raye, Doug Marsh  
Other Interested Parties, Media

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**I. Call to Order:**

The meeting was called to order by Chairman Tom Lund at 5:30 p.m.

**II. Approve/Modify Agenda:**

Items were taken out of order, although shown in proper format here.

**Motion made by Supervisor Schuller and seconded by Supervisor Tumpach to approve the agenda as modified.**

**MOTION UNANIMOUSLY APPROVED**

**III. Approve/Modify Minutes of November 17, 2011:**

**Motion made by Supervisor Schuller and seconded by Supervisor Tumpach to approve. MOTION UNANIMOUSLY APPROVED**

**Communications:**

- 1. Communication from Supervisor Theisen re: Request to establish a probationary wage for all new county employees. *Held for one month.***

Supervisor Theisen brought forward his suggestion that a probationary wage be set for newly hired employees. Higher level positions can be brought before the Board for consideration. As there is a six month probationary period followed by a review, Supervisor Tumpach questioned this proposal.

Deb Klarkowski explained that from a represented standpoint (although all contracts will be ending December 31<sup>st</sup>), at this time all employees have a start rate, which is 10 to 15% less than the one year rate. She indicated she will be attending a meeting with the Wisconsin Counties Association in the next week related to a wage classification system. They will be discussing a process to consolidate positions which are now in 17 different bargaining agreements. Therefore, she recommended this item be held for 30 days.

**Motion by Supervisor Theisen, seconded by Supervisor Tumpach to refer to staff to report back in 30 days with further information.  
MOTION UNANIMOUSLY APPROVED**

**County Clerk:**

2. **Budget Adjustment Request (#11-155): Increase in expenses with offsetting increase in revenue:**

County Clerk, Darlene Marcelle, explained this budget request is a housekeeping task. Due to election recounts, Intergovernmental revenue is greater than budgeted, as are elections regular earnings, overtime earnings, and fringe benefits. In addition, County Clerk general fringe benefits are greater than budgeted due to a census change.

**Motion by Supervisor Schuller, seconded by Supervisor Tumpach to approve. MOTION UNANIMOUSLY APPROVED**

**Treasurer:**

3. **Budget Status Financial Report for October 2011:**  
Kerry Blaney reported revenue at approximately \$550,000 over projections. He attributed this to interest and penalties on delinquent taxes. He stated that investments are on target. Staff will be mailing over 105,000 tax bills tomorrow, December 9<sup>th</sup>.

**Motion by Supervisor Tumpach, seconded by Supervisor Miller to receive and place on file. MOTION UNANIMOUSLY APPROVED**

**Corporation Counsel:**

4. **Ordinance re: Creating Section 3.33 of the Brown County Code of Ordinances to Prohibit Carrying of Firearms into specified County Buildings and to Special Events:**

Corporation Counsel, John Luetscher, referred to an ordinance in packet material which would prohibit carrying of firearms into specified county buildings and special events. Those buildings listed include the Community Treatment Center, the Sophie Beaumont Building, and Brown County Shelter Care. He requested that both the Northern Building and the Agriculture & Extension Buildings be added to this list. Luetscher indicated that most communities in northern Brown County have made it illegal to carry concealed weapons into government buildings. Wisconsin began allowing concealed carry of weapons November 1<sup>st</sup>, however, allowed business owners and local governments to issue certain prohibitions if they posted notice.

**Motion by Supervisor Miller, seconded by Supervisor Schuler to suspend the rules to allow interested parties to speak.  
MOTION UNANIMOUSLY APPROVED**

**Bonnie Defnet/Amy Vannievenhoven**

Ms. Defnet and Ms. Vannievenhoven work in the Child Support Office on the 4<sup>th</sup> floor of the Northern Building as Child Support Specialists. Their duties include enforcement and creation of child support orders and are at the "heart of the

Family Court System". If an individual is non-compliant with child support law, a Child Support Specialist can pull drivers licenses, can incarcerate, can suspend passports, put liens on motor vehicles and homes loans, can attach bank accounts, etc. Implementation of these activities makes them deal with angry and at times out of control individuals. Both feel that a sign on the building indicating that concealed weapons are not allowed or legal would diminish risk. They meet with individuals in private conference rooms and both expressed fear of any approval of concealed carry of weapons.

*(Supervisor Theisen arrived 5:48 p.m.)*

Discussion by the committee involved concern that the County may not be doing everything they can to protect employees pointing out happenings in other states, most recently in Texas where a women shot her two children and herself over food stamps. A metal detection system, use of video conferencing, and additional security were suggested as possible options. Mr. Luetscher agreed to speak with the Sheriff's Department although indicated that Sheriff Gossage has previously stated that the department budget does not include money to fund additional security personnel.

**Ronnette Cox/Lori Williams**

Ms. Cox and Ms. Williams work in the Sophie Beaumont Building as Child Protection Intake Workers and also expressed concern with approval of an ordinance which would allow for concealed carry of firearms. Their duties include investigation of possible child abuse and if found, they have the power to take children from their parents. Many times this is done at private homes, although both indicated they do usually have law enforcement with them. If a child is taken, a follow-up conference is held with the parents who are angry and upset. There is typically no law enforcement in the Beaumont Building. Many of these individuals have mental health, or drug/alcohol issues, and many times they have seen guns in the homes. Both indicated they would feel safer if a sign were posted on the building prohibiting concealed carry.

**Doug Marsh – Interim Director of Facilities Management and Parks**

Mr. Marsh indicated that in his position as Director of buildings and park activities he supports the proposed ban.

*(Supervisor Schuller excused 6:30 p.m.)*

Attorney Luetscher defined a special event as "an event open to the public for a duration of not more than three weeks, has designated entrances to and from the event that are locked when the event is closed or requires an admission". This would, therefore, as asked by Supervisor Theisen, not include the Bellin Run or the City 4<sup>th</sup> of July downtown festival.

**Motion by Supervisor Schuller, seconded by Supervisor Tumpach to return to regular order of business. MOTION UNANIMOUSLY APPROVED**

Supervisor Miller indicated that if the ordinance is not approved, the County could be opening themselves up to law suits involving risk to employees. Further discussion resulted in a suggestion that security measures in the aforementioned

buildings be reviewed. Attorney Luetscher agreed to do this and report back at the January meeting.

**Motion by Supervisor Miller, seconded by Supervisor Lund to adopt with the addition of the Northern Building and Ag & Extension Center to the list of buildings which will prohibit concealed carry of firearms.**

**MOTION UNANIMOUSLY APPROVED**

**Department of Administration**

**5. Ordinance re: Creating Section 3.32 of the Brown County Code entitled "Fund Balance Policy":**

Carolyn Maricque referred to information in packet material relative to establishing a fund balance policy section in the Brown County Code of Ordinances. She explained that the Governmental Accounting Standards Board has established governmental accounting and financial reporting principles requiring that Brown County prepare financial statements following GASB standards in order to receive Federal and State funding as well as to qualify for municipal bonding. Ms. Maricque indicated that at this time Brown County is between 18% to 20% of the fund balance with a minimum of 13%.

Corporation Counsel, J. Luetscher, distributed a revised ordinance with changes to Section 1 (3c) Definitions, stating that sub-categories were omitted (attached).

**Motion by Supervisor Tumpach, seconded by Supervisor Miller to approve with changes. MOTION UNANIMOUSLY APPROVED**

**6. Resolution re: 2012 Interoperability Capital Project:**

Ms. Maricque explained this resolution is a request to approve the Public Safety 2012 Radio Interoperability End User Equipment financing in the amount of \$611,309. She indicated this will allow the County to be a co-borrower for end users to ensure that all agencies are able to purchase the necessary equipment to access the system. Participating agencies/municipalities include the Denmark Volunteer Fire Department, the Village of Denmark Police Department, the Village of Howard, the Village of Suamico Public Safety, and the Wayside Volunteer Fire Department. When asked why there were not more agencies signing on, Karl Fleury explained that several were able to make other funding arrangements.

Again, Corporation Counsel Luetscher distributed a revised draft of the resolution which is attached. Changes relate to a request by bond counsel, along with Associated Bank which provides clarification that agencies will be making payments.

Supervisor Tumpach asked to abstain from the vote due to his affiliation with Associated Bank. Ms. Maricque indicated that approval of this resolution will require a 3/4ths vote of the County Board.

**Motion by Supervisor Miller, seconded by Supervisor Tumpach to approve with changes.**

**Ayes: Miller, Schuller, Theisen, Lund**

**Abstain: Tumpach**

**MOTION APPROVED**

7. **Director's Report:**

Ms. Maricque reported that staff is in the process of wrapping up budget changes.

**Motion by Supervisor Theisen, seconded by Supervisor Miller to receive and place on file. MOTION UNANIMOUSLY APPROVED**

**Information Services:**

8. **Budget Status Financial Report for October 2011:**

**Motion by Supervisor Tumpach, seconded by Supervisor Miller to receive and place on file. MOTION UNANIMOUSLY APPROVED**

9. **Budget Adjustment Request (#11-164): Change in any item within Outlay account which requires the reallocation of funds from any other major budget classification or the reallocation of Outlay funds to another major budget classification:**

Kevin Raye reported that the Data Loss Prevention (DLP) project is being implemented as one of the cornerstone pieces to eliminate risk. DLP is a computer security term referring to systems that identify, monitor, and protect data in use, in motion, and at rest. The system to be implemented will be designed to detect and prevent unauthorized use and transmission of confidential information.

**Motion by Supervisor Tumpach, seconded by Supervisor Miller to approve. MOTION UNANIMOUSLY APPROVED**

10. **Director's Report:**

Mr. Raye referred to discussion in #4 above related to concern over the concealed carry of firearms. He indicated that routing and switching is already in place in the Northern Building and in the Sophie Beaumont Building, meaning that a video monitoring system could easily be installed. He also explained other security options which are available at minimal cost, i.e. purchase of cameras, indicating that servers, recording storage, and licensing is already in place.

Supervisor Miller indicated he has had a problem with sending e-mails to various county offices, specifically the County Executive questioning if the general public may also be having a problem communicating in this manner with leaders. Mr. Raye agreed to run a sampling of the spam that is collected and report back.

**Motion by Supervisor Miller, seconded by Supervisor Tumpach to receive and place on file. MOTION UNANIMOUSLY APPROVED**

**Human Resources:**

11. **Budget Status Financial Report for October 2011:**

**Motion made by Supervisor Tumpach, seconded by Supervisor Theisen to receive and place on file. MOTION APPROVED UNANIMOUSLY**

12. **Activity Report for November 2011:**

**Motion by Supervisor Theisen, seconded by Supervisor Tumpach to receive and place on file. MOTION UNANIMOUSLY APPROVED**

13. **Human Resources 3<sup>rd</sup> Quarter, 2011 Report:**

**Motion by Supervisor Tumpach, seconded by Supervisor Theisen to receive and place on file. MOTION UNANIMOUSLY APPROVED**

14. **Director's Report:**  
No Report

**Child Support Agency** – No agenda items  
**Facility & Park Management** – No agenda items

**Other:**

15. **Audit of Bills:**

**Motion made by Supervisor Theisen, seconded by Supervisor Tumpach to approve payment of bills. MOTION APPROVED UNANIMOUSLY**

16. **Such Other Matters as Authorized by Law:**

**Motion made by Supervisor Theisen, seconded by Supervisor Tumpach to adjourn at 7:36 p.m. MOTION APPROVED UNANIMOUSLY**

Respectfully submitted,

Rae G. Knippel  
Recording Secretary

**AN ORDINANCE CREATING SECTION 3.32 OF THE  
BROWN COUNTY CODE ENTITLED  
"FUND BALANCE POLICY"**

THE BROWN COUNTY BOARD OF SUPERVISORS DOES ORDAIN AS FOLLOWS:

**Section 1 -** Section 3.32 of the Brown County Code entitled "Fund Balance Policy" is hereby created to read as follows:

- (1) **STATUTORY AUTHORITY.** This ordinance is created pursuant to Wisconsin Statutes §§ 59.01, 59.03(1), 59.52(1)(b) & 65.90.
- (2) **Purpose:** To ensure compliance with Government Accounting Standards Board "Statement 54" which will clearly define fund balance classifications; identify authority and actions that lead to committed and assigned fund balances; and establish spending priorities. This practice will ensure adequate monetary reserves are established in Brown County's General Fund to protect against unanticipated events that could otherwise adversely affect the financial condition of the County and jeopardize the continuation of necessary public services. Adequate reserves in the General Fund also allow the County to:
  - a. Provide sufficient cash flow for daily financial needs.
  - b. Provide adequate reserves for contingencies such as emergencies and unexpected declines in revenue without borrowing.
  - c. Secure and maintain investment grade bond ratings.

This Section ensures the county administration establishes the reserves in compliance with County Board protocol.

- (3) **Definitions:** The Governmental Accounting Standards Board (GASB) has defined the following categories for fund balances:
  - a. **Non-spendable fund balance** – amounts that are not in a spendable form (such as delinquent taxes, inventory and prepaid expenses) or are required to be maintained intact.
  - b. **Restricted fund balance** – amounts constrained to specific purposes by external providers (such as grantors, bondholders, and higher levels of government).
  - c. **Unrestricted fund balance** – amounts available for use under the following sub-category restrictions:
    1. **Committed fund balance** - amounts constrained to specific purposes by the governing body only, not a delegate. Committed amounts can only be imposed, removed or modified by formal action by the governing body (a budget

adjustment approved by the full County Board). Committed amounts are based on self-imposed limitations established and set in place prior to year end, but can be calculated after year end.

2. **Assigned fund balance** – amounts the county intends to use for a specific purpose(s). Intent can be expressed by the governing body or recommended by an official delegated the responsibility by the governing body.
3. **Unassigned fund balance** – amounts in excess (surplus) of the categories described above in the General Fund only. By their nature, other funds are established to account for revenues that are expended for specific purposes, and therefore, do not have unassigned fund balance.

(4) **Committed or Assigned Fund Balance**

Committed fund balance shall include any amounts committed for a specific purpose by the County Board. Currently, County funds (not financing/bond funds) approved by the County Board to be utilized for capital projects are included in committed fund balance.

The Finance Director shall annually determine assigned fund balance based on fiscal year data and will include the following categories for financial statement purposes:

- a. **Vacation and sick leave** – an amount equal to the amount due to employees for future compensated absences.
- b. **Health Department** – an amount equal to the unspent excess earnings from performance-based grant revenue.
- c. **Library** – an amount equal to the unspent Library funds that are available to be carried forward.
- d. **Subsequent year's expenditures** – an amount equal to funds identified to be carried forward from one year to the next for a specific purpose. Included in this amount are carryover and the fund balances of the Hazmat, Land Conservation Grants, Parks donations, Boat Landing, Cross Country Ski, Park Land and Building Acquisition, Rails to Trails, Veteran's Memorial Complex, Employee Events, Land Records Modernization PALS Grants, DARE, Jail Assessment, Investigative Asset Seizures, Family Court, Nonmetallic Mining, and Museum Deaccessions.

(5) **Unassigned Fund Balance (General Fund Only)**

General Fund reserve for contingencies shall be maintained at a minimum of 13 percent, and shall not exceed a maximum of 20 percent, of operating expenditures, excluding expenditures that have fund balance assigned for subsequent year's expenditures (reference item (4)(d) above).

The reserve for contingencies will be included in the unassigned fund balance and may be used for unanticipated expenditures or to mitigate the negative impact on public services in the event of revenue shortfalls.



At the end of the fiscal year, General Fund balance in excess of that which is non-spendable, restricted, committed or assigned, as well as unassigned reserve for contingencies, shall be designated as unassigned cash flow requirement. Unassigned cash flow should be used for non-recurring purposes whenever possible, and preference should be given to expenditures that will result in future efficiencies or other cost savings.

**(6) Restoration of General Fund Reserves**

If General Fund reserve for contingencies or cash flow requirements are depleted below the levels established, there will be an appropriation during the next annual budget process of at least 20 percent of the minimum contingency shortfall until the minimum reserve for contingency has been reached.

If this appropriation is financially infeasible, the Director of Administration, Finance Director and Internal Auditor will develop for County Board approval a written plan to restore the balance over a specific period of time. This restoration plan:

- a. May require a reduction of services, increases in taxes, fees, or rates, or some combination thereof.
- b. Should include such recommendations for rate/fee adjustments and/or expenditure reductions as may be appropriate.
- c. Should be reviewed and updated on an annual basis until the level guidelines are achieved.

**(7) Order of Spending**

The County budget provides for programs with multiple revenue sources. For purposes of fund balance classification, expenditures shall be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance, and lastly unassigned fund balance.

The Director of Administration and Finance Director have the authority to deviate from this order if they deem it in the best interest of the County.

**(8) Special Revenue Funds**

In addition to the General Fund, the County has several special revenue funds that account for specific revenue sources (non-levy) for an intended purpose or project. Creation of a Special Revenue Fund requires County Board approval. Special Revenue Funds provide an extra level of accountability and transparency as to how the funds are expended.

Current Brown County Special Revenue Funds include:

Special Revenue Fund	Non-levy Revenue Source	Purpose
Child Support	Federal and state grants	To account for the operation of the Child Support Program. Grants must be used for Child Support purposes.
Community Programs	Intergovernmental grants	To account for the operation of the Department of Community Programs. Intergovernmental grants must be used for Community Programs purposes.

Syble Hopp School	State aid	To account for the operation of Syble Hopp School.
County Roads and Bridges	State and federal aid, as well as other municipality matching sources	To account for the maintenance and construction of the County's roads and bridges. Balances in the fund that pertain to the County aid bridge fund will be classified as restricted.
Revolving Loan	Intergovernmental funding	To account for the activity of the community development block grant small cities program. Funds are required to be restricted for the loan program.
Convention Center/Arena	Room taxes	To account for the collection of room taxes from participating municipalities and the payments to the City of Green Bay Redevelopment Authority and Village of Ashwaubenon Community Development Authority for debt service on the Convention Center and Arena. Funds are required to be restricted by agreement with participating municipalities.
UW-Extension Madison Programs	Charges and fees	To account for the activity of the Regional Conservation Professional Training and Commercial Manure Applicator Initiative programs. Revenues are required to be segregated from other County funds per the Memorandum of Agreement signed 6-30-10.
Library Programs	Donations	To account for contributions from private sources restricted to the Library.

**Section 2 -** This ordinance shall become effective upon passage and publication pursuant to law.

Respectfully submitted,

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ADMINISTRATION COMMITTEE

FISCAL NOTE: This ordinance does not require an appropriation from the General Fund; but instead defines and provides authority for fund balance classifications, establishes the order of fund balance spending, and clarifies the County's Special Revenue Funds.

Approved By:

\_\_\_\_\_  
COUNTY EXECUTIVE (Date)

\_\_\_\_\_  
COUNTY CLERK (Date)

\_\_\_\_\_  
COUNTY BOARD CHAIR (Date)

Final Draft Approved by Corporation Counsel

BOARD OF SUPERVISORS ROLL CALL # \_\_\_\_\_

Motion made by Supervisor \_\_\_\_\_

Seconded by Supervisor \_\_\_\_\_

SUPERVISOR NAMES	DIST. #	AYES	NAYS	ABSTAIN
TUMPACH	1			
DE WANE	2			
NICHOLSON	3			
THEISEN	4			
MILLER	5			
HAEFS	6			
ERICKSON	7			
BRUNETTE	8			
ZIMA	9			
EVANS	10			
VANDER LEEST	11			
BUCKLEY	12			
DANTINNE, JR	13			

SUPERVISOR NAMES	DIST. #	AYES	NAYS	ABSTAIN
LA VIOLETTE	14			
ANDREWS	15			
KASTER	16			
VAN VONDEREN	17			
SCHULLER	18			
FLECK	19			
CLANCY	20			
WETZEL	21			
MOYNIHAN	22			
SCRAY	23			
CARPENTER	24			
LUND	25			
FEWELL	26			

Total Votes Cast \_\_\_\_\_

Motion: Adopted \_\_\_\_\_ Defeated \_\_\_\_\_ Tabled \_\_\_\_\_

December 21, 2011

TO THE HONORABLE CHAIRMAN AND MEMBERS  
OF THE BROWN COUNTY BOARD OF SUPERVISORS

Ladies and Gentlemen:

BROWN COUNTY, WISCONSIN

RESOLUTION NO. \_\_\_\_

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**RESOLUTION AUTHORIZING THE ISSUANCE AND  
SALE OF NOT TO EXCEED \$611,309 TAXABLE GENERAL  
OBLIGATION PROMISSORY NOTES, SERIES 2012A, 2012B,  
2012C, 2012D and 2012E**

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**WHEREAS**, Brown County, Wisconsin (the "County") is in need of funds in an amount not to exceed \$611,309 for public purposes, including payment of all or a portion of the cost of acquisition of interoperable two-way radios for the emergency response system for or on behalf of (i) the Denmark Volunteer Fire Dept., Inc., a nonprofit corporation, in the amount of \$108,500 (the "Denmark Fire Department Project"), (ii) the Village of Denmark, Wisconsin for the Village of Denmark Police Department in the amount of \$19,000 (the "Denmark Police Department Project"), (iii) the Village of Howard, Wisconsin in the amount of \$191,133 (the "Howard Project"), (iv) the Village of Suamico, Wisconsin in the amount of \$238,900 (the "Suamico Project") and (v) the Wayside Volunteer Fire Department, a nonprofit corporation in the amount of \$53,773 (the "Wayside Project"), each located within the County which will enhance the public safety of the County (individually or collectively, the Denmark Fire Department Project, Denmark Police Department Project, Howard Project, Suamico Project and the Wayside Project are referred to herein as the "Project") (the Village of Denmark Fire Department, a nonprofit corporation, the Village of Denmark, Wisconsin, the Village of Howard, Wisconsin, the Village of Suamico, Wisconsin and the Wayside Volunteer Fire Department, a nonprofit corporation are each referred to herein individually as a "Co-Borrower" or collectively, as the "Co-Borrowers"); and

**WHEREAS**, each Co-Borrower will issue a Promissory Note or a Taxable General Obligation Promissory Note (the "Co-Borrower Notes") in the amount of such Co-Borrower's respective Project to finance such Co-Borrower's Project, acting as a co-borrower together with the County, with the intention of the County and each Co-Borrower that repayment of principal and interest on the respective series of Notes which financed such Co-Borrower's Project and the Co-Borrower Notes will be repaid by a levy upon all of the taxable property of such Co-Borrower or other revenues of such Co-Borrower;

**WHEREAS**, for each respective Project, the County will issue a series of Notes which shall be issued in an amount equal to the respective Co-Borrower Note which shall not exceed the amount of such Project as identified above;

**WHEREAS**, as a result of the County issuing the Notes and acting as a co-borrower with the respective Co-Borrowers as to such Co-Borrower's Project, will allow each Co-Borrower to achieve an interest savings that it would otherwise not be able to achieve;

**WHEREAS**, if the County is called on to repay a series of the Notes, the Co-Borrower for such series of Notes agrees that it will repay or reimburse the County for any and all amounts paid on such series of Notes by the County;

**WHEREAS**, Section 67.12(12), Wisconsin Statutes, permits the County to borrow money and issue municipal obligations as evidence of such indebtedness for any public purpose; and

**WHEREAS**, the Project constitutes a "public purpose" within the meaning of Section 67.04(1), Wisconsin Statutes; and

**WHEREAS**, the County Board of the County (the "Board") deems it desirable and in its best interest to issue its not to exceed \$611,309 Taxable General Obligation Promissory Notes, Series 2012A, 2012B, 2012C, 2012D and 2012E as provided in this Resolution (the "Notes") for the purpose of paying the costs of the Project; and

**WHEREAS**, Section 67.045(1)(f), Wisconsin Statutes, permits the County to proceed to issue such obligations without referendum or notice of referendum if the County Board adopts a resolution to issue the Notes by a vote of at least three-fourths (3/4<sup>ths</sup>) of the members-elect; and

**WHEREAS**, the Board has determined that it is in the best interest of the County sell the Notes to Associated Bank, National Association, Manitowoc, Wisconsin (the "Initial Purchaser").

**NOW, THEREFORE, BE IT RESOLVED** by the County Board of the County as follows:

1. **Authorization of the Notes.** For the purpose of paying the costs of the Project (including legal and other related expenses), there shall be borrowed the sum not to exceed Six Hundred Eleven Thousand Three Hundred Nine and 00/100th Dollars (\$611,309). To evidence such indebtedness, the Chairperson and Clerk are hereby authorized, empowered and directed to make, execute, issue and sell for, on behalf of and in the name of the County, in one or more series, its taxable general obligation promissory notes (the "Notes").

2. **Sale of the Notes.** The sale of not to exceed \$611,309 Taxable General Obligation Promissory Notes, Series 2012A, 2012B, 2012C, 2012D and 2012E, to the Initial Purchaser, at an aggregate price of (not to exceed) \$611,309, on the respective delivery dates, without accrued interest, is hereby ratified and confirmed.

3. **Terms of the Notes.** The Notes shall be designated "Taxable General Obligation Promissory Notes, Series 2012A, 2012B, 2012C, 2012D and 2012E," shall be issued in the denomination of \$0.01 or any integral multiple thereof; shall be numbered one (1) and upward; shall bear interest at the rates set forth on Exhibit A and incorporated herein by reference; and shall

mature on in the years and principal amounts as set forth in Exhibit A. Principal and Interest on the Notes is payable semi-annually on such dates as set forth in Exhibit A attached hereto, commencing on such date as described therein, each year until paid or earlier redeemed. The Notes shall be payable in lawful money of the United States of America. The Notes shall be subject to optional redemption, in whole or in part, on any payment date by the County prior to maturity at par plus accrued interest.

4. **Form of the Notes.**

(a) The Notes shall be issued in substantially the form set forth in Exhibit A attached hereto.

(b) The Notes shall be executed on behalf of the County by the Chairperson (or in his absence the Vice Chairperson) and County Clerk of the County sealed with the official or corporate seal, if any, and delivered to or on behalf of the Initial Purchaser upon payment to the County of the purchase price thereof as provided in Section 2 of this resolution. A facsimile signature of either of the officers may be imprinted on the Notes in lieu of the manual signature of such officer, but unless the Board has contracted with a fiscal agent under Section 67.10(2), Wis. Stats., at least one of the signatures shall be manual. In the event that any of the officers whose signatures appear on the Notes shall cease to be such officer(s) before the delivery of the Notes, such signatures shall, nonetheless, be valid and sufficient for all purposes to the same extent as if they had remained in office until such delivery.

5. **Registration and Payment of the Notes; Persons Treated as Owners; Transfer of Notes.** The Notes shall be issued as registered obligations. The Notes shall be executed in the name of the County by the manual signatures of the Chairperson (or Vice Chairperson in the Chairperson's absence) and County Clerk, and shall be sealed with its official or corporate seal, if any. The principal of, premium, if any, and interest on the Notes shall be paid by the County Treasurer, who is hereby appointed as the County's Note Registrar. Both the principal of and interest on the Notes shall be payable in lawful money of the United States of America by the Note Registrar. Payment of principal of the final maturity on the Note will be payable upon presentation and surrender of the Note to the Note Registrar. Payment of principal on the Note (except the final maturity) and each installment of interest shall be made to the registered owner of each Note who shall appear on the registration books of the County, maintained by the Note Registrar, on the Record Date and shall be paid by check or draft of the County and mailed, to such registered owner at his or its address as it appears on such registration books or at such other address may be furnished in writing by such registered owner to the Note Registrar.

6. **Levy of Direct, Annual, Irrepealable Tax.** 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 sufficient to pay the interest when it falls due and also to pay and discharge the principal at maturity, and that the series of Notes of which this Note is one, together with all other indebtedness of the County, is within every debt or other limit prescribed by law. The direct, annual, irrepealable tax hereby levied shall be carried onto the tax rolls and shall be collected in addition to all other taxes and in the manner and at the same time as other taxes of the County for such years are collected. So long as any part of the principal or interest on the Notes remains unpaid, the tax hereby levied shall be and continues irrepealable except that the amount of

tax carried onto the tax roll may be reduced in any year by the amount of any surplus in the Debt Service Fund created under Section 7 of this Resolution; and except as otherwise provided for pursuant to Section 67.05(10), Wisconsin Statutes.

7. **Debt Service Fund.** There is hereby established in the County treasury a fund account separate and distinct from all other funds and accounts of the County designated for each series of Notes a "Debt Service Fund Account for Brown County Taxable General Obligation Promissory Notes, Series 2012\_\_\_\_" (hereinafter, collectively, the "**Debt Service Fund**") which Debt Service Fund shall be used solely for the purpose of paying the principal of and interest on the respective Series of Notes. There shall be deposited in the Debt Service Fund for each series:

- (a) all accrued interest (if any) paid on such series of the Notes at the time the Notes are delivered to the Initial Purchaser;
- (b) the original issue premium (if any) received by the County upon the sale of such series of the Notes;
- (c) all money raised by taxation pursuant to Section 6 hereof; and
- (d) all other sums as may be necessary to pay principal of and interest on such series of the Notes as the same becomes due.

The Debt Service Fund for each Series of Notes shall be used for the sole purpose of paying the principal of and interest on such Series of Notes and shall be maintained for such purpose until such indebtedness is fully paid or otherwise extinguished. 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. Any amounts 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 may be invested in interest-bearing obligations of the United States of America, other obligations of the County, or in other investments permitted by law, which investments shall continue to be a part of the Debt Service Fund. Notwithstanding the foregoing, it is the intention and expectation of the County and each of the Co-Borrowers that all payments of principal and interest on each Series of Notes, will be made by direct payment to the Initial Purchaser from the Co-Borrower for such Series of Notes as payment on its Co-Borrower Note.

8. **Borrowed Money Fund.** The principal proceeds received by the County from the sale of each series of the Notes shall be paid into the County treasury and entered in a fund for each Series separate and distinct from all other funds, which fund shall be designated "Taxable General Obligation Promissory Notes, Series 2012 \_\_\_\_, Borrowed Money Fund." Money in said fund shall be used solely for the purposes for which such series of Notes were issued.

9. **Application and Investment of Note Proceeds.** Following the sale of a series of Notes, the Chairperson and County Clerk are hereby authorized and directed to cause such series of Notes to be printed, and to execute and deliver such series of Notes to the Initial Purchaser thereof upon payment therefor; and the principal proceeds from the sale of such series of Notes shall be

used only for the purposes and in the manner required by law and by this Resolution. The proceeds may be invested in the manner permitted by law.

**10. Resolution a Contract.** The provisions of this Resolution shall constitute a contract between the County, each of the Co-Borrowers and the Initial Purchaser and any subsequent holder(s) of the Notes, which contract is made, in part, to secure and induce the Initial Purchaser to buy the Notes, and after issuance of any Note no change or alteration of any kind in the provisions of this Resolution may be made except as provided in Section 13 hereof, until all of the Notes have been paid in full as to both principal and interest. The County shall take no action with respect to such contract which would be in contravention of any applicable law or constitutional provision which prohibits the passage of laws impairing contracts. In addition, the holder(s) of the Notes shall have the right, in addition to all other rights, by mandamus or other suit or action in any court of competent jurisdiction to enforce the rights of such holder(s) under such contract against the County, the governing body thereof, and the officers thereof. When the Notes have been discharged, all pledges, covenants and other rights granted to the holder(s) of the Notes by this Resolution shall cease.

**11. Closing.** The appropriate officers and agents of the County are hereby directed and authorized to do all acts and things as may be necessary and convenient to effectuate the closing of this issue as soon as practicable hereafter, in accordance with the terms of sale thereof; and said officers and agents are hereby authorized and directed to execute and deliver such documents, certificates and acknowledgments as may be necessary or convenient in accordance therewith.

**12. Discharge.** When all the Notes have been discharged, all pledges, covenants and other rights granted to the holders of the Notes by this Resolution shall cease. The County may discharge all Notes due on any date by depositing with the Initial Purchaser on or before that date a sum sufficient to pay the same in full; or if any Note should not be paid when due it may nevertheless be discharged by depositing with the Initial Purchaser a sum sufficient to pay it in full with interest accrued from the due date to the date of such deposit. The County may also discharge all Notes called for redemption on any date when they are redeemable according to their terms, by depositing with the Initial Purchaser on or before that date a sum sufficient to pay them in full, with accrued interest and the required redemption premium, if any, provided that notice of redemption has been duly given as required by this Resolution. Monies on deposit in the Debt Service Fund and the Borrowed Money Fund may be used for this purpose.

**13. Amendments to Resolution.** After the issuance of any Notes, no change or alteration of any kind in the provisions of this Resolution or any exhibit hereto may be made until all of the Notes have been paid in full as to both principal and interest, or discharged as herein provided except: (a) the County may, from time to time, amend this Resolution or any exhibit hereto without the consent of the holders of the Notes, but only to cure any ambiguity, administrative conflict, formal defect, or omission or procedural inconsistency of this Resolution; and (b) this Resolution may be amended, in any respect, with the written consent of the holders of not less than two-thirds (2/3s) of the principal amount of the Notes then outstanding, exclusive of Notes held by the County; provided, however, that no amendment shall permit any change in the maturity of or interest payment date of any Notes issued hereunder, or a reduction in the rate of interest on any Notes, or in the amount of the principal obligation thereof, or change the terms upon which the Notes may be redeemed, or make any other modification in the terms of the payment of such



principal or interest without the written consent of the holder of each such Notes to which the change is applicable.

14. **Records.** The Clerk shall provide and keep a separate 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.

15. **Severability.** 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.

16. **Conflicting Resolutions.** All prior resolutions, rules or other actions of the Board 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.

17. **Effective Date.** The foregoing shall take effect immediately upon adoption and approval in the manner provided by law.

Adopted: December \_\_\_\_, 2011.

Respectfully submitted,

ADMINISTRATION COMMITTEE

Approved By:

\_\_\_\_\_  
COUNTY EXECUTIVE

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

Authored by: Bond Counsel

Final Draft Approved by Corporation Counsel

Fiscal Note:

BOARD OF SUPERVISORS ROLL CALL # \_\_\_\_\_

Motion made by Supervisor \_\_\_\_\_

Seconded by Supervisor \_\_\_\_\_

SUPERVISOR NAMES	DIST. #	AYES	NAYS	ABSTAIN
TUMPACH	1			
DE WANE	2			
NICHOLSON	3			
THEISEN	4			
MILLER	5			
HAEFS	6			
ERICKSON	7			
BRUNETTE	8			
ZIMA	9			
EVANS	10			
VANDER LEEST	11			
BUCKLEY	12			
DANTINNE, JR	13			

SUPERVISOR NAMES	DIST. #	AYES	NAYS	ABSTAIN
LA VIOLETTE	14			
ANDREWS	15			
KASTER	16			
VAN VONDEREN	17			
SCHULLER	18			
FLECK	19			
CLANCY	20			
WETZEL	21			
MOYNIHAN	22			
SCRAY	23			
CARPENTER	24			
LUND	25			
FEWELL	26			

Total Votes Cast \_\_\_\_\_

Motion: Adopted \_\_\_\_\_ Defeated \_\_\_\_\_ Tabled \_\_\_\_\_

**EXHIBIT A**

(Form of Note)

**UNITED STATES OF AMERICA**

**STATE OF WISCONSIN**

**BROWN COUNTY**

**TAXABLE GENERAL OBLIGATION PROMISSORY NOTE  
SERIES [2012A] [2012B] [2012C] [2012D] [2012E]**

REGISTERED NO. \_\_\_\_\_ REGISTERED \$ \_\_\_\_\_

DATED DATE	INTEREST RATE	MATURITY DATE	CUSIP
_____, 2012	See Below	_____, 2017	N/A

REGISTERED OWNER: ASSOCIATED BANK, NATIONAL ASSOCIATION

PRINCIPAL AMOUNT: \_\_\_\_\_

BROWN COUNTY, WISCONSIN, acknowledges itself indebted and for value received hereby promises to pay to the registered owner identified above, or registered assigns, the principal amount specified above on the maturity date specified above, unless this note shall be redeemable and shall have previously been called for redemption and payment of the redemption price made or provided for, and to pay interest on such principal amount from the dated date hereof at the Interest Rate (as defined below), payable in lawful money of the United States of America on July 1, 2012, and semiannually thereafter on the first day of each January 1 and July 1. The principal balance hereunder shall be repaid in semi-annual payments over a five year period, payable on the first day of each January 1 and July 1, commencing July 1, 2012. All payments of principal and interest shall be paid by check or draft mailed to the registered owner of record hereof as of the fifteenth day of the calendar month next preceding such interest payment date, at the address of such owner appearing on the registration books maintained by the County Treasurer for such purpose (the "Note Registrar"). This note, as to principal and premium, if any, when due, will be payable in lawful money of the United States of America upon presentation and surrender of this note at the office of the Note Registrar. The full faith and credit of the County are irrevocably pledged for the punctual payment of the principal of and interest on this note according to its terms.

The holder of this Note acknowledges and agrees that any and all payments of principal or interest on the [Promissory Note] [General Obligation Promissory Note, Series 2012] issued by \_\_\_\_\_ (the "Co-Borrower") on the date hereof in the same principal amount as this Note (the "Co-Borrower Note") and held by the Registered Owner of this Note shall constitute payment on this Note. The holder of this Note further acknowledges and agrees that any and all payments of principal or interest on this Note shall constitute payment on the Co-Borrower Note.

The holder hereof expressly acknowledges and agrees that if Brown County is required to make any payments on this Note, that Brown County shall have a right of subrogation against the Co-Borrower with respect to the Co-Borrower Note to the extent of such payments, and the holder of this Note expressly assigns its interest in the Co-Borrower Note and any liens, pledges, security interests, rights or property securing such Co-Borrower Note to the extent of such payments to Brown County to exercise its right of subrogation to recover such payments from the Co-Borrower.

As used herein:

“Business Day” means a day (a) other than a Saturday, Sunday or legal holiday on which banks located in the city in which the Initial Purchaser’s principal office is located are required or authorized to remain closed and (b) on which neither the New York Stock Exchange nor the Federal Reserve Bank is closed.

“Determination Date” means two (2) Business Days immediately preceding Dated Date.

“Five Year Cost of Funds” means the cost of funds established daily by the Initial Purchaser for obligations of an amount similar to the Notes and based on a five year term and amortization schedule, as shown on the Initial Purchaser’s daily pricing sheets as determined on the Determination Date.

“Initial Purchaser” means Associated Bank, N.A. and any successor holder of all of the notes outstanding.

“Interest Rate” means the Five Year Cost of Funds as determined on the Determination Date plus one hundred fifty (150) basis points (1.5%).

This note is part of a series of notes issued in the aggregate principal amount not to exceed \$611,309, which are all of like tenor except as to date, maturity and rate of interest. The notes are being issued for public purposes, including paying of all or a portion of the cost of acquisition of interoperable two-way radios for the emergency response system for or on behalf of the Co-Borrower, within the County which will enhance the public safety within the County.

The notes are authorized and issued under and pursuant to Section 67.12(12) of the Wisconsin Statutes.

The notes shall be subject to optional redemption, in whole or in part, on any payment date by the County prior to maturity at par plus accrued interest.

It is hereby certified, recited and declared that all acts, conditions and things required to be done, exist and be performed precedent to and in the issuance of this note in order to make it a legal, valid and binding obligation of the County have been done, exist and have been performed in regular and due time, form and manner as required by law, that a direct, annual, irrevocable tax has been levied by the County sufficient to pay the interest when it falls due and also to pay and discharge the principal at maturity, and that the series of notes of which this note is one, together with all other indebtedness of the County, is within every debt or other limit prescribed by law.

IN WITNESS WHEREOF, BROWN COUNTY, WISCONSIN has caused this note to be executed in its name and on its behalf by the manual or facsimile signatures of its Chairperson and its Clerk, and its corporate seal, or a facsimile thereof, to be hereunto affixed or otherwise reproduced hereon.

BROWN COUNTY, WISCONSIN

[SEAL]

By:

\_\_\_\_\_  
Guy Zima, Chairperson

Attest:

\_\_\_\_\_  
Darlene K. Marcelle, County Clerk

**ASSIGNMENT**

For value received the undersigned sells, assigns and transfers unto \_\_\_\_\_ the within note and hereby irrevocably constitutes and appoints \_\_\_\_\_ attorney to transfer the said note on the books kept for registration thereof, with full power of substitution in the premises.

Dated \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
Signature Guarantee