

## RESOLUTION #R-\_\_-22

### **RESOLUTION TO AUTHORIZE THE EXECUTION OF THE NCCS NON-STATE GRANT AGREEMENT AND NCCS NON-STATE GRANT USE RESTRICTION AGREEMENT BOTH OF WHICH ARE A PRECONDITION TO DISBURSEMENT OF THE FIVE MILLION (\$5,000,000.00) IN STATE GRANT FUNDS TO BE APPLIED BY MARATHON COUNTY TO THE NCHC RECONSTRUCTION PROJECT**

**WHEREAS**, in June of 2019, North Central Health Care (“NCHC”) and Marathon County broke ground on a \$72 million renovation plan to the NCHC Wausau Campus in June of 2019;

**WHEREAS**, the full renovation plan includes the Aquatic Therapy Center and Youth Behavioral Health Hospital which opened in 2020, a new four story skilled nursing facility at Mount View Care Center which opened in October 2021, as well as renovations to the existing Adult Behavioral Health Hospital, Lakeside Recovery, Crisis Services and former Mount View Care Center facilities;

**WHEREAS**, 2021 Act 58 contains a provision authorizing a five million (\$5,000,000.00) grant to an organization providing mental and behavioral health services in the north central region of Wisconsin and that has a campus in Marathon County;

**WHEREAS**, Under 2021 Act 58, the State Building Commission may authorize up to a total \$5,000,000 grant, with no grantee match, to an organization in order to expand the number of psychiatric beds and behavioral health services for six counties in northeastern Wisconsin;

**WHEREAS**, the goal of the grant is to divert the number of individuals treated at the State-operated mental health facilities by increasing the capacity and number of beds available at local non-State operated facilities;

**WHEREAS**, NCHC has applied for, and the Wisconsin State Building Commission has formally approved, a five million (\$5,000,000.00) grant to assist NCHC in completing renovations at the Wausau Campus and expand capacity for inpatient mental health services;

**WHEREAS**, the grant funds will be allocated to the improvements of existing facilities, specifically the D Wing Remodel of the existing Adult Behavioral Health Hospital located at the NCHC campus;

**WHEREAS**, as a prerequisite to the disbursement of the grant funds, Marathon County must approve and execute the NCCS Non-State Grant Agreement and NCCS Non-State Grant Use Restriction Agreement, whereby Marathon County, and NCHC, agree to provide 16 adult inpatient psychiatric beds, 5 beds for emergency stabilization, and 5 beds for detoxification and substance use treatment and expand those services to neighboring counties. Marathon County must further agree to grant a lien interest in the Adult Behavioral Hospital Building, the amount of which is determined by dividing the grant amount by the value of the building, until such time as the grant conditions are satisfied by the County;

**WHEREAS**, the Human Resources Finance and Property Committee has reviewed this proposal and recommends that the County Board approve the execution of the NCCS Non-State Grant Agreement and NCCS Non-State Grant Use Restriction Agreement;

**NOW, THEREFORE, BE IT RESOLVED** the Marathon County Board of Supervisors authorizes the County Administrator and appropriate County staff to execute the NCCS Non-State Grant Agreement and NCCS

Non-State Grant Use Restriction Agreement and take all other action necessary to satisfy the conditions for disbursement of the grant to Marathon County.

**HUMAN RESOURCES, FINANCE AND PROPERTY COMMITTEE**

John Robinson, Alyson Leahy, Jonathan Fisher, Yee Leng Xiong, Craig McEwen, Kurt Gibbs, Jennifer Aarrestad

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Fiscal Impact: This resolution would authorize execution of a Grant Agreement. Execution of this agreement will allow Marathon County to receive a \$5,000,000 grant to apply towards improvements of existing NCHC facilities. This resolution would also approve the County's entry into a Use Restriction Agreement which restricts the use of the facilities renovated with these grant monies to primarily providing 16 adult inpatient psychiatric beds, 5 beds for emergency stabilization, and 5 beds for detoxification and substance use treatment. If these facilities were to not be used for this purpose, the State would have the right to seek certain remedies, including receipt of an ownership interest in the portion of the facility renovated with grant monies.

**RESOLUTION #R-\_\_\_\_\_ -22**

**AUTHORIZATION OF COUNTY SUPPORT FOR PUBLIC SERVICE COMMISSION (PSC) BROADBAND GRANTS**

**WHEREAS**, broadband access is essential for economic development, virtual and lifetime learning, rural prosperity, and telehealth health services in Marathon County; and

**WHEREAS**, Marathon County has recognized the importance of broadband access in ensuring the health, safety and economic prosperity for all residents; and

**WHEREAS**, a significant portion of the county is currently “unserved” and “underserved” in terms of access to reliable and adequate broadband services; and

**WHEREAS**, the County has recognized the need to play a role in enhancing broadband access to its residents based on the findings and work done in association with the 2009 Broadband Gap Analysis, the 2015 Broadband Connectivity Task Force Report, and the 2019 Broadband Assessment and Plan prepared by Design Nine; and

**WHEREAS**, based on meetings and discussions with Internet Service Providers and evaluating the recommendations of Design Nine the County Board created a Broadband Task Force and charged it with identifying strategies, partners and potential funding sources that will support the expansion of broadband services to underserved areas; and

**WHEREAS**, the State of Wisconsin has existing opportunities to expand broadband services through a Broadband Expansion Grant Program administered by the Wisconsin Public Service Commission (PSC); and

**WHEREAS**, to assist PSC grant applicants, the Marathon County Broadband Task Force has recommended a policy of providing forgivable loans to PSC grant applicants whose proposed use of grant funds will benefit Marathon County. These forgivable loans would be in the amount of \$235 per unit for each applicant. Each loan would be forgiven upon activation of the broadband system within Marathon County created, expanded, or updated by grant funds. These loans would be provided based upon the applications and materials submitted and considered at the Marathon County Broadband Task Force meeting of February 28, 2022; and

**WHEREAS**, to further assist PSC grant applicants, the Marathon County Broadband Task Force has recommended a policy of making low interest loans available to PSC grant applicants whose expenditures will exceed \$235 per unit and whose proposed use of grant funds will benefit Marathon County. These loans would be for the non-PSC and non-county share of these projects; and

**WHEREAS**, these recommended loans would be available to applicants through American Rescue Plan Act (ARPA) funds, an allowable use of funds pursuant to ARPA expenditure categories 5.16 and 5.17 and Section 602(c)(1)(D) of the Social Security Act as amended.

**NOW THEREFORE BE IT RESOLVED**, that the Marathon County Human Resources, Finance, and Property Committee and the Marathon County Executive Committee authorize appropriate county officials to act under this resolution to convey County support for and commit County resources to broadband service expansion applications that satisfy the criteria established by the Marathon County Broadband Task Force.

County officials are also authorized to work with and support grant applicants through suitable means they have determined to be most advantageous to the interests of Marathon County within the constraints of the Budget approved by the County Board.

**NOW THEREFORE BE IT FURTHER RESOLVED**, that the Marathon County Human Resources, Finance, and Property Committee, the Marathon County Executive Committee, and the Marathon County Board authorize county officials to provide forgivable loans in the amount of \$235 per unit to PSC grant applicants whose proposed use of grant funds will benefit Marathon County and as further defined in the applications and materials submitted and considered at the Marathon County Broadband Task Force meeting of February 28, 2022.

**NOW THEREFORE BE IT FURTHER RESOLVED**, that the Marathon County Human Resources, Finance, and Property Committee, the Marathon County Executive Committee, and the Marathon County Board authorize county officials to make available low interest loans available to PSC grant applicants whose proposed use of grant funds will benefit Marathon County for the non-PSC and non-county share of these projects under the terms and conditions as defined by the Marathon County Broadband Task Force.

**NOW THEREFORE BE IT FURTHER RESOLVED**, that these recommended loans are authorized through American Rescue Plan Act (ARPA) funds, an allowable use of funds pursuant to ARPA expenditure categories 5.16 and 5.17 and Section 602(c)(1)(D) of the Social Security Act as amended.

**HUMAN RESOURCES, FINANCE AND PROPERTY COMMITTEE**

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**EXECUTIVE COMMITTEE**

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Fiscal Impact: This resolution would have no immediate fiscal impact; however, it would authorize county officials to utilize American Rescue Plan Act funding to authorize per unit loans to PSC grant applicants whose projects benefit Marathon County. Provisions of loans under this resolution would have an impact on ARPA funds dependent on the number of applicants and the amounts approved.

## RESOLUTION #R-\_\_-22

### **RESOLUTION TO AUTHORIZE MARATHON COUNTY'S COMMITMENT TO PLEDGE UP TO \$195,000.00 OF MARATHON COUNTY CONTINGENCY FUNDS TO LEVERAGE A SMALL COMMUNITY AIR SERVICE DEVELOPMENT PROGRAM GRANT**

**WHEREAS**, the U.S. Department of Transportation ("DOT") has established a grant funding program designed to enhance air travel services to smaller local and regional airports; and

**WHEREAS**, the Central Wisconsin Airport ("CWA") is in the process of submitting an application for such a grant for the purpose of obtaining a total of \$900,000.00 to supplement and offset airline establishment service costs for new and additional service routes from CWA airport; and

**WHEREAS**, with the recent loss of one of the three air carriers serving CWA, United Airlines, the primary goal of the grant would be to restore service to CWA by an additional air carrier, ideally with low-cost carrier ("LCC") and ultra-low-cost ("ULCC") carrier options such as Sun Country Airlines; and

**WHEREAS**, Sun Country Airlines supports CWA's grant application as evidenced by their letter of support; and

**WHEREAS**, with the loss of United Airlines service to Chicago O'Hare International Airport (ORD) in early January 2022, airfares will likely increase and seat capacity locally will be insufficient, causing a higher percentage of local travelers to drive to other airports; and

**WHEREAS**, much of the diversion to alternate airports is due to higher-than-average fares at CWA; and

**WHEREAS**, an additional air carrier option at CWA would increase air carrier options and competitiveness in airfare rates, thereby decreasing airfare costs and increasing large hub airport connectivity for the local population; and

**WHEREAS**, in order for CWA to be competitive in receipt of the \$900,000.00 grant, there should be at least a \$300,000.00 local match, which amount cannot be allocated out of the airport fund balance; and

**WHEREAS**, Marathon County's share of matching funds, per its Intergovernmental Airport Agreement with Portage County, is sixty five percent (65%) of the matching grant or up to \$195,000.00; and

**WHEREAS**, the passage of this resolution is necessary for the grant application; and

**WHEREAS**, funds from the American Rescue Plan Act (ARPA) are authorized to be used for negative economic impacts such as revenue loss, pursuant to ARPA expenditure category 6.1 and Section 602(c)(1)(C) of the Social Security Act as amended. This expenditure may qualify as lost revenue under ARPA; and

**WHEREAS**, on March 8, 2022, the Marathon County Human Resources Finance and Property Committee approved the application for the Small Community Air Service Development Program Grant for the Central Wisconsin Airport and the allocation and appropriation of Marathon County's matching share of up to \$195,000.00 for the grant to be funded from the contingency fund unless the expenditure qualifies for reimbursement under the American Rescue Plan Act (ARPA), in which case the Committee approved the costs of the County's matching share to be paid through ARPA funds for allowed negative economic impacts such as revenue loss, pursuant to ARPA expenditure category 6.1 and Section 602(c)(1)(A) of the Social Security Act as amended, notwithstanding the availability of other funds for this expenditure.

**NOW, THEREFORE, BE IT RESOLVED** that the Marathon County Board of Supervisors hereby authorizes the application for the Small Community Air Service Development Program Grant for the Central Wisconsin Airport and allocating and appropriating the Marathon County matching share of up to \$195,000.00 for the grant to be funded from the contingency fund unless the expenditure qualifies for reimbursement under ARPA, in which case the Committee approved the costs of the County's matching share to be paid through ARPA funds for allowed negative economic impacts such as revenue loss, pursuant to ARPA expenditure category 6.1 and Section 602(c)(1)(A) of the Social Security Act as amended, notwithstanding the availability of other funds for this expenditure.

**HUMAN RESOURCES, FINANCE AND PROPERTY COMMITTEE**

John Robinson, Alyson Leahy, Jonathan Fisher, Yee Leng Xiong, Craig McEwen, Kurt Gibbs,  
Jennifer Aarrestad

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Fiscal Impact: This resolution would have a fiscal impact of up to \$195,000, to be paid from the contingency fund unless the expenditure is determined to qualify for ARPA funding. If ARPA funding is available, the \$195,000 would be paid from the County's existing ARPA balance.

*Ms. Brooke Chapman, Associate Director  
Small Community Air Service Development Program  
Office of Aviation Analysis  
1200 New Jersey Avenue, SE W86-307  
Washington, DC 20590*

*Subject: Sun Country Airlines' Letter of Support for the Central Wisconsin Airport 2022 Small Community Air Service Development Grant Program*

*Dear Ms. Chapman,*

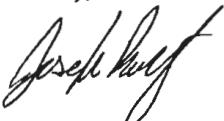
*Sun Country Airlines would like to express our support for the Small Community Air Service Development Program (SCASDP) application submitted by the Central Wisconsin Airport (CWA).*

*CWA is centrally located in the state of Wisconsin and plays a vital role in the economic vitality of north Central Wisconsin. The Central Wisconsin population, economy and business community depends on CWA to connect with the national transportation system.*

*The primary market area for CWA has a population of nearly 367,000. Within a 25-mile radius of CWA is a population of 187,915, expanding to nearly 460,000 in a 50-mile radius. The Central Wisconsin area has many local businesses, including industries from finance and insurance to retail and manufacturing to publishing and higher education. Multiple educational institutions are within the CWA catchment area as well, such as the University of Wisconsin-Stevens Point and Mid-State Technical College. Improved air service at CWA will benefit a broad section of the traveling public.*

*With the recent loss of one of the three air carriers serving CWA, United Airlines, the primary goal is to restore air service seat capacity to the region to some of CWA's top origin and destination markets. Much of the diversion to alternate airports is due to higher-than-average fares at CWA. Sun Country will be able to bring lower fares to a region with historically high fares and no low-cost carrier (LCC) service. Although Sun Country is confident the market will be a success, a risk-sharing revenue guarantee will be required to overcome the initial financial risks associated with a new station startup.*

*Sincerely,*



*Joe Beckendorf  
Director Network Planning and Airline Scheduling  
Sun Country Airlines*



2022 CIP PROJECT REQUESTS

TYPE	DEPARTMENT	PROJECT REQUEST COST	YEARS PREVIOUSLY FUNDED	ASSIGNED #	PROJECT DESCRIPTION	Approved -Y Unapproved -N	FUNDING SOURCES						Un-Funded	TOTAL
							CIP Fund Balance	Tax Levy	Grant Funding	Borrowing	Registration Fees	Other		
<b>PROJECTS NOT FUNDED BY CIP</b>														
Imp	HWY	\$6,295,448	Continuous		Bituminous Surfacing.	N/A		\$3,120,629	\$198,319			\$2,960,000	\$16,500	\$6,295,448
Imp	HWY	\$375,000	Continuous		Replace and Rehabilitate County Bridges and Culverts.	N/A		\$375,000						\$375,000
Imp	HWY	\$1,314,486	Continuous		Replace and Rehabilitate Federally Funded Bridges and Culverts.	N/A		\$1,314,486						\$1,314,486
Imp	HWY	\$480,000	Continuous		Culverts / Bridges Aid.	N/A		\$480,000						\$480,000
Imp	Solid Waste	\$2,600,000	N/A		Liner Construction and Support Structures for Bluebird Ridge.							\$2,600,000		\$2,600,000
Imp	Solid Waste	\$200,000	N/A		Bluebird Ridge Gas System Expansion.							\$200,000		\$200,000
	<b>Sub Total</b>	<b>\$11,264,934</b>												<b>\$11,264,934</b>
<b>RECURRING PROJECTS</b>														
Imp	FCM	\$50,000	Recurring		County Facility Parking Lot Fund s/b @ \$50,000.		\$50,000							\$50,000
	<b>Sub Total</b>	<b>\$50,000</b>												<b>\$50,000</b>
<b>TECHNOLOGY PROJECTS</b>														
Equip	CCIT	\$166,000	Recurring		PC Upgrade Fund.	N/A	\$166,000							\$166,000
Equip	CCIT	\$101,000	Recurring		Network / Server Upgrade Fund.	N/A	\$101,000							\$101,000
Equip	CCIT	\$40,000	Recurring		Video Equipment Upgrade Fund.	N/A	\$40,000							\$40,000
Equip	CCIT	\$40,000	Recurring		Voice Equipment / Phone System Upgrade Fund	N/A	\$40,000							\$40,000
Equip	CCIT	\$223,100			Chassis Switch Replacement		\$223,100							\$223,100
Equip	CCIT	\$50,000			Core Switch Replacement.		\$50,000							\$50,000
Equip	CCIT	\$144,000			Data Center Refresh.		\$144,000							\$144,000
Equip	CCIT	\$122,200			Internet Firewall Replacement.		\$122,200							\$122,200
Equip	CCIT	\$4,202,898			Financial/HR Management Enterprise Resources Planning System from 2021 CIP		\$2,702,898					\$1,500,000		\$4,202,898
	<b>Sub Total</b>	<b>\$5,089,198</b>												<b>\$5,089,198</b>
<b>ROLLING STOCK</b>														
Equip	FCM	\$82,000		22BM-01R	Rolling Stock.	N/A	\$82,000							\$82,000
Equip	FCM / CPZ	\$52,876	Recurring	22BM02R	Rolling Stock Lease - Enterprise Fleet Management.	N/A	\$52,876							\$52,876
Equip	PR&F	\$173,460	Recurring	22PO-01R	Rolling Stock Fund s/b @ \$173,460.	N/A	\$173,460							\$173,460
Equip	Sheriff	\$333,696	Recurring	22SH-01R	Rolling Stock Fund s/b @ \$333,696.	N/A	\$333,696							\$333,696
Equip	HWY	\$957,600	Recurring	22HI-01R	Rolling Stock Fund s/b @ \$957,600.	N/A	\$957,600							\$957,600
	<b>Sub Total</b>	<b>\$1,599,632</b>												<b>\$1,599,632</b>
<b>INFORMATIONAL ONLY - FUTURE PROJECTS</b>														
Imp	HWY	\$76,911,500		INFO	Joint County Facility (Highway, PRF and Emergency Management)	N/A							\$76,911,500	\$76,911,500
Imp	Medical Examiner	\$6,041,180		INFO	Marathon County Regional Forensic Science Center.	N/A							\$6,041,180	\$6,041,180
Imp	Medical Examiner	\$821,618		INFO	Marathon County Regional Forensic Science Center Facility Design (construction, equipment & furnishings).	N/A							\$821,618	\$821,618
	<b>Sub Total</b>	<b>\$83,774,298</b>												<b>\$83,774,298</b>
<b>NEW REQUESTED PROJECTS</b>														
Imp	FCM	\$6,710,637		22BM-09C	Remodel and Renovations for Social Services Move.	Y				\$6,710,637				\$6,710,637
Imp	FCM	\$3,866,510		22BM-10C	Remodel of Old Aquatic Therapy Pool to Conference Center at Lakeview Dr Campus	Y				\$3,866,510				\$3,866,510
Imp	FCM	\$1,808,451		22BM-11C	Replace 1100 Parking Lot and Seal Coat 1000 Parking Lot at Lakeview Dr Campus	Y				\$1,808,451				\$1,808,451
	<b>Sub Total</b>	<b>\$12,385,598</b>												<b>\$12,385,598</b>



									as of Dec 31			
									\$5,830,000	\$24,165,000		
Fiscal Year	2018A NOTES	2019 NOTES (CIP Portion)	2019A Notes (Jail)	2019A Notes (Pool)	2020A Notes (CIP)	2021A Notes (CIP)	2022A Notes (CIP)	County Debt Service				
2022	\$ -	\$ 378,586	\$ 422,093	\$ 327,231	\$ 344,440	\$ 426,668	\$ -	\$ 1,899,019				
2023	-	378,266	421,736	326,954	350,734	417,675	1,765,505	3,660,870				
2024	-	379,086	422,650	327,663	358,800	409,300	1,767,900	3,665,400				
2025	-	378,484	421,979	327,143	362,606	405,950	1,763,500	3,659,662				
2026	-	276,250	307,997	238,777	369,641	706,075	1,767,700	3,666,440				
2027	-	276,173	307,911	238,710	374,671	699,675	1,765,400	3,662,540				
2028	-	275,994	307,711	238,555	380,992	692,475	1,766,600	3,662,328				
2029	-	275,712	307,396	238,312	386,236	688,638	1,766,200	3,662,493				
2030	-	-	-	-	392,201	999,100	1,764,200	3,155,501				
2031	-	-	-	-	-	979,700	1,765,500	2,745,200				
2032	-	-	-	-	-	-	1,765,000	1,765,000				
2033	-	-	-	-	-	-	1,762,700	1,762,700				
2034	-	-	-	-	-	-	1,763,500	1,763,500				
2035	-	-	-	-	-	-	1,767,200	1,767,200				
2036	-	-	-	-	-	-	1,763,800	1,763,800				
2037	-	-	-	-	-	-	1,763,300	1,763,300				
2038	-	-	-	-	-	-	1,765,500	1,765,500				
2039	-	-	-	-	-	-	1,765,300	1,765,300				
2040	-	-	-	-	-	-	1,762,700	1,762,700				
2041	-	-	-	-	-	-	1,767,500	1,767,500				
2042	-	-	-	-	-	-	1,764,600	1,764,600				
<b>Total</b>	<b>\$ -</b>	<b>\$ 2,618,552</b>	<b>\$ 2,919,473</b>	<b>\$ 2,263,346</b>	<b>\$ 3,320,321</b>	<b>\$ 6,425,255</b>	<b>\$ 35,303,605</b>	<b>\$ 52,850,552</b>				

4.00%

							as of Dec 31				
							2020A Notes	2020B Bonds	\$19,000,000		
Fiscal Year	2019A Notes (NCHC CUP)	2020A Notes (CBRF)	2020A Notes (NCHC Youth Hospital)	2020B Bonds (Nursing Home)	2021B Bonds (NCHC)	Existing Debt Service					
2022	\$ 349,089	\$ 307,941	\$ 265,669	\$ 293,525	\$ 524,189	\$ 1,740,413					
2023	348,794	313,567	270,524	1,164,150	382,000	2,479,035					
2024	349,550	320,779	276,746	1,165,350	688,900	2,801,325					
2025	348,994	324,182	279,681	1,166,450	682,700	2,802,007					
2026	254,726	330,471	285,107	1,167,450	765,600	2,803,354					
2027	254,655	334,968	288,987	1,163,375	762,550	2,804,535					
2028	254,490	340,620	293,863	1,168,044	744,550	2,801,566					
2029	254,230	345,307	297,907	1,166,419	741,600	2,805,463					
2030	-	350,641	302,508	1,163,488	986,050	2,802,686					
2031	-	-	-	1,166,750	1,636,250	2,803,000					
2032	-	-	-	1,167,250	1,634,500	2,801,750					
2033	-	-	-	1,167,350	1,637,200	2,804,550					
2034	-	-	-	1,167,050	1,634,350	2,801,400					
2035	-	-	-	1,166,350	1,635,950	2,802,300					
2036	-	-	-	1,165,250	1,636,950	2,802,200					
2037	-	-	-	1,163,750	1,637,350	2,801,100					
2038	-	-	-	1,166,800	1,637,150	2,803,950					
2039	-	-	-	1,164,400	1,641,300	2,805,700					
2040	-	-	-	1,166,550	1,634,850	2,801,400					
2041	-	-	-	-	1,617,000	1,617,000					
2042	-	-	-	-	-	-					
<b>Total</b>	<b>\$ 2,414,529</b>	<b>\$ 2,968,476</b>	<b>\$ 2,560,992</b>	<b>\$ 21,279,750</b>	<b>\$ 24,260,989</b>	<b>\$ 53,484,735</b>					

									as of Dec 31	
									\$5,830,000	\$20,165,000
Fiscal Year	2018A NOTES	2019 NOTES (CIP Portion)	2019A Notes (Jail)	2019A Notes (Pool)	2020A Notes (CIP)	2021A Notes (CIP)	2022A Notes (CIP)	County Debt Service		
2022	\$ -	\$ 378,586	\$ 422,093	\$ 327,231	\$ 344,440	\$ 426,668	\$ -	\$ 1,899,019		
2023	-	378,266	421,736	326,954	350,734	417,675	1,474,149	3,369,515		
2024	-	379,086	422,650	327,663	358,800	409,300	1,475,100	3,372,600		
2025	-	378,484	421,979	327,143	362,606	405,950	1,471,400	3,367,562		
2026	-	276,250	307,997	238,777	369,641	706,075	1,471,600	3,370,340		
2027	-	276,173	307,911	238,710	374,671	699,675	1,470,600	3,367,740		
2028	-	275,994	307,711	238,555	380,992	692,475	1,473,300	3,369,028		
2029	-	275,712	307,396	238,312	386,236	688,638	1,474,600	3,370,893		
2030	-	-	-	-	392,201	999,100	1,474,500	2,865,801		
2031	-	-	-	-	-	979,700	1,473,000	2,452,700		
2032	-	-	-	-	-	-	1,475,000	1,475,000		
2033	-	-	-	-	-	-	1,475,400	1,475,400		
2034	-	-	-	-	-	-	1,474,200	1,474,200		
2035	-	-	-	-	-	-	1,471,400	1,471,400		
2036	-	-	-	-	-	-	1,471,900	1,471,900		
2037	-	-	-	-	-	-	1,470,600	1,470,600		
2038	-	-	-	-	-	-	1,472,400	1,472,400		
2039	-	-	-	-	-	-	1,472,200	1,472,200		
2040	-	-	-	-	-	-	1,474,900	1,474,900		
2041	-	-	-	-	-	-	1,470,500	1,470,500		
2042	-	-	-	-	-	-	1,473,900	1,473,900		
<b>Total</b>	<b>\$ -</b>	<b>\$ 2,618,552</b>	<b>\$ 2,919,473</b>	<b>\$ 2,263,346</b>	<b>\$ 3,320,321</b>	<b>\$ 6,425,255</b>	<b>\$ 29,460,649</b>	<b>\$ 47,007,597</b>		

4.00%

							as of Dec 31	
							\$19,000,000	Existing Debt
Fiscal Year	2019A Notes (NCHC CUP)	2020A Notes (CBRF)	2020A Notes (NCHC Youth Hospital)	2020B Bonds (Nursing Home)	2021B Bonds (NCHC)	Existing Debt Service		
2022	\$ 349,089	\$ 307,941	\$ 265,669	\$ 293,525	\$ 524,189	\$ 1,740,413		
2023	348,794	313,567	270,524	1,164,150	382,000	2,479,035		
2024	349,550	320,779	276,746	1,165,350	688,900	2,801,325		
2025	348,994	324,182	279,681	1,166,450	682,700	2,802,007		
2026	254,726	330,471	285,107	1,167,450	765,600	2,803,354		
2027	254,655	334,968	288,987	1,163,375	762,550	2,804,535		
2028	254,490	340,620	293,863	1,168,044	744,550	2,801,566		
2029	254,230	345,307	297,907	1,166,419	741,600	2,805,463		
2030	-	350,641	302,508	1,163,488	986,050	2,802,686		
2031	-	-	-	1,166,750	1,636,250	2,803,000		
2032	-	-	-	1,167,250	1,634,500	2,801,750		
2033	-	-	-	1,167,350	1,637,200	2,804,550		
2034	-	-	-	1,167,050	1,634,350	2,801,400		
2035	-	-	-	1,166,350	1,635,950	2,802,300		
2036	-	-	-	1,165,250	1,636,950	2,802,200		
2037	-	-	-	1,163,750	1,637,350	2,801,100		
2038	-	-	-	1,166,800	1,637,150	2,803,950		
2039	-	-	-	1,164,400	1,641,300	2,805,700		
2040	-	-	-	1,166,550	1,634,850	2,801,400		
2041	-	-	-	-	1,617,000	1,617,000		
2042	-	-	-	-	-	-		
<b>Total</b>	<b>\$ 2,414,529</b>	<b>\$ 2,968,476</b>	<b>\$ 2,560,992</b>	<b>\$ 21,279,750</b>	<b>\$ 24,260,989</b>	<b>\$ 53,484,735</b>		

# Marathon County, Wisconsin

March 8, 2022

<b>Proposed Debt Service Structure - 2022 CIP Projects</b>	<b>Estimated Annual Debt Service Payment (Year One - 2023)</b>	<b>Mill Rate (per 1000 of Value)</b>	<b>Total Interest Over Life of Debt</b>
20 Year Level (\$24,165,000)	\$1,765,505	\$0.1504	\$11,138,605
20 Year Level (\$20,165,000)	\$1,474,149	\$0.1255	\$9,295,649

NOTE: Based on a TID Out 2021 Equalized Value of: 11,742,048,800

<b>MEAL ALLOWANCE CHANGES</b>		
<b>COUNTY</b>		<b>out of state</b>
Breakfast meal Allowance USD	Non-overnight meals-taxable	9
Lunch meal Allowance USD	Non-overnight meals-taxable	13
Dinner meal Allowance USD	Non-overnight meals-taxable	24
		46
<b>CCITC PER DIEM AT THIS TIME</b>		<b>USE THIS ONE</b>
Breakfast meal Allowance USD	Non-overnight meals-taxable	10
Lunch meal Allowance USD	Non-overnight meals-taxable	15
Dinner meal Allowance USD	Non-overnight meals-taxable	25
		50

The CONUS meals and incidental expenses (M&E) rates were revised for FY 2022. The standard CONUS M&E rate is revised from \$55 to \$59, and the M&E non-standard area (NSA) tiers are revised from \$56-\$76 to \$59-\$79.

For more information on FY 2022 CONUS travel per diem rates, please visit [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem).

# Marathon County

## Notes to Financial Statements

December 31, 2020

The County has a 0.5 percent sales tax which is collected by the State of Wisconsin and remitted to the County monthly. Sales tax is accrued as a receivable when the underlying sale relating to it takes place. At December 31, 2020, the County has accrued two months of the subsequent year's collections as receivable.

Accounts receivable in the governmental funds are reported at gross with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided in the governmental funds since it is believed that the amount of such an allowance would not be material. An allowance in the amount of \$472,576 has been recorded in the Employee Benefits Insurance internal service fund to account for workers compensation amounts not likely to be collected.

### Inventories and Prepaid Items

Governmental fund inventory items are charged to expenditure accounts when purchased. Year-end inventory was not significant. Proprietary fund, internal service fund, and discretely presented component unit inventories are generally used for construction and/or for operation and maintenance work. They are not for resale. They are valued at cost based on FIFO, and charged to construction and/or operation and maintenance expense when used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

### Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position.

### Capital Assets

#### Government-Wide Statements

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than **\$5,000 for general capital assets and \$50,000 for infrastructure** assets, and an estimated useful life in excess of 1 year. All capital assets are valued at historical cost, or estimated historical cost if actual amounts are unavailable. Donated capital assets, works of art, and similar items, in addition to capital assets received in a service concession arrangement, are recorded at their estimated acquisition value at the date of donation.

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. For tax-exempt debt, the amount of interest capitalized equals the interest expense incurred during construction netted against any interest revenue from temporary investment of borrowed fund proceeds. No interest was capitalized during the current year. The cost of renewals and betterments relating to retirement units is added to capital accounts. The cost of property replaced, retired, or otherwise disposed of, is deducted from capital accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.