



MARATHON COUNTY HUMAN RESOURCES, FINANCE & PROPERTY COMMITTEE MEETING AGENDA

Date & Time of Meeting: **Tuesday, February 9, 2021 3:30 p.m.**

Meeting Location: **Marathon County Courthouse, County Board Assembly Room 500 Forest Street, Wausau WI 54403**

Members: **John Robinson, Chair; Alyson Leahy, Vice-Chair; Craig McEwen, Kurt Gibbs, Yee Leng Xiong, Jonathan Fisher, EJ Stark**

Marathon County Mission Statement: Marathon County Government serves people by leading, coordinating, and providing county, regional, and statewide initiatives. It directly, or in cooperation with other public and private partners, provides services and creates opportunities that make Marathon County and the surrounding area a preferred place to live, work, visit, and do business. (Last updated: 12/20/05)

Human Resources, Finance & Property Committee Mission/Purpose: Provide leadership for the implementation of the County Strategic Plan, monitoring outcomes, reviewing and recommending to the County Board policies related to the human resources initiatives, finance and property of the County.

The meeting location identified above will be open to the public. However, due to the COVID-19 pandemic and associated public health directives, Marathon County encourages Human Resources, Finance and Property Committee members and the public to attend this meeting remotely. To this end, instead of attendance in person, Committee members and the public may attend this meeting by telephone conference. If Committee members or members of the public cannot attend remotely, Marathon County requests that appropriate safety measures, including adequate social distancing, be utilized by all in-person attendees.

Persons wishing to attend the meeting by phone may call into the telephone conference beginning five (5) minutes prior to the start time indicated above using the following number: 1-408-418-9388 Access Code: 146 078 0067 Password: none

If you are prompted to provide an "Attendee Identification Number," enter the "#" sign. No other number is required to participate in the telephone conference. When you enter the telephone conference, PLEASE PUT YOUR PHONE ON MUTE!

1. Call to Order-Please silence your cellphones
2. Public Comment Period
3. Approval of the Minutes of the January 26, 2021 Human Resources, Finance and Property Committee Meeting
4. Educational Presentations/Outcome Monitoring Reports-None
5. Operational Functions required by Statute, Ordinance, or Resolution:
 - A. Discussion and Possible Action by Human Resources and Finance and Property Committee
 1. Discussion on Insuring Tax Deed Properties:
 2. Approval of the January 2021 Claims and Questioned Costs-Palmer
 - B. Discussion and Possible Action by Committee to Forward to the County Board for its consideration
 1. Interdepartmental Budget Transfers-Palmer
 2. Marathon County Serving as a Regional Vaccination Site-Leonhard/Theurer
 3. Denial of Claim-CMR Claims Department-Maly
 4. Outcome Measurers for Strategic Plan Objective 3.8-Endure Marathon County is an Open, Inclusive and Diverse Place to Live and Work –referred from the Executive Committee
 5. Potential Role for Marathon County In Community Partners Campus Project
 6. Resolution for the Reauthorization of Self-Insurance for Worker's Compensation-Matel
 7. Resolution Awarding the Sale of \$5,830,000 General Obligation Promissory Notes, Series 2021A
 8. Resolution Awarding the Sale of Not to Exceed \$19,000,000 General Obligation Health Care Project Building Bonds, Series 2021B-Palmer
6. Policy Issues Discussion and Committee Determination
 - A. HR and Finance Committee Work Plan Prioritization Tool and Schedule
 - 1 Update on Work Plan Priority List with Programs, Outcomes and Activities
 - a. Evaluation of Marathon County's Health Insurance Alternatives
 - i. Process to Evaluate Health Insurance Alternatives
 - ii. Role of the Human Resources, Finance and Property Committee
7. Announcements:

Next Meeting Date- February 23, 2021 at 4:00 p.m.
8. Adjourn

Any person planning to attend this meeting who needs some type of special accommodation in order to participate should call the County Clerk's Office at 715 261-1500 or e-mail infomarathon@mail.co.marathon.wi.us one business day before the meeting.

SIGNED J Robinson/s/K Palmer

Presiding Officer or Designee

Faxed to: Wausau Daily Herald

Faxed to: City Pages

Faxed to: Record Review

Faxed by/time: T Murphy 2/5/2021 3:00 pm

Posted to the County Website:

NOTICE POSTED AT THE COURTHOUSE

By/Date/Time: T Murphy 2/5/2021 3:00 pm

www.co.marathon.wi.us



MARATHON COUNTY HUMAN RESOURCES, FINANCE & PROPERTY COMMITTEE MEETING MINUTES

Date & Time of Meeting: Tuesday, January 26, 2021 4:00 pm

Meeting Location: Marathon County Courthouse, County Board Assembly Room 500 Forest Street, Wausau WI 54403

Members: John Robinson, Chair-in person, Alyson Leahy, Vice-Chair, Jonathan Fischer, EJ Stark, Kurt Gibbs-arrived at 4:20 pm from NCHC meeting, Yee Leng Xiong, Craig McEwen

Others: Lance Leonhard, Scott Corbett, Jason Hake, Kristi Palmer, Connie Beyersdorff, Kim Trueblood, Steven Cherek

1. Call to Order-Please silence your cellphones
2. Public Comment
3. Approval of the Minutes of the January 12, 2021 Human Resources, Finance and Property Committee Meeting
Motion by McEwen and seconded Stark to approve the minutes from January 12, 2021; vote unanimous

4. Educational Presentations/Outcome Monitoring Reports

Discuss the Tax Foreclosure Process and County Ordinance 3.20-Sale of Delinquent Land-Cherek and Corbett explained the County Ordinance 3.20. Deputy Treasurer Cherek and County Clerk Trueblood reviewed County's Tax Foreclosure process. Robinson-Question on whether we can move to a three year delinquent taxes instead of 4 year for publication. Gibbs-Policy question is-Should we start the process after 3 years of delinquency or continuing to wait the extra 1 year?

Request to keep on the agenda for the committee to review and determine what should trigger initiating the process of taxing on tax deed. As part of the process, we should look at how we notice tax deed sales. We can look at the number of years' we wait to take a property, the process of appraising the property, the eviction process, opportunity for back of the property and what triggers the County to initiate the process of tax foreclosure. Is there a role for the private sector to look at these properties such as a specialist in disposal of these types of properties?

5. Operational Functions required by Statute, Ordinance, or Resolution:

A. Discussion and Possible Action by Committee to Forward to the County Board for its consideration

1 Take the following properties on tax deed:

1405 Brady St, City of Wausau- *Additional information requested at January 12 meeting*

The IRS code provides to super priority of tax liens over mortgages and State of Wisconsin statutes allows for the property tax lien to take priority over the mortgage and therefore the committee can take the property
Motion by Gibbs and seconded by McEwen to take the property at 1405 Brady Street, Wausau, WI; vote unanimous

2 Setting Purchase Price for Tax Deed Properties:

109 N 2nd Ave, City of Wausau

This property was taken in 2014 and we started an eviction action in 2019 and since then the tenant has left the property. The back taxes were \$14,000 initially and appraisal is for \$12,000.

Motion by Gibbs and seconded by Stark to set the value at 109 N 2nd Ave, Wausau at \$12,000, vote unanimous

B. Discussion and Possible Action by Human Resources and Finance and Property Committee.

1. None

6. Policy Issues Discussion and Possible Action by Committee to Forward to the County Board

HR and Finance Committee Work Plan Prioritization Schedule and Topics-The work plan is included in the packet for the committee to review. Robinson-What is the role of the committee in these endeavors? The Chairman and County Administration will work together to develop a schedule and add to HRFC agendas for discussion. Gibbs-The CIP process that we are using at this time should be reviewed prior to the annual budget processed. Did we get value from the CIP committee ranking all of the projects in the CIP? We need to evaluate whether or not these processes add value and do so before the CIP committee will starts its work.

The second meeting of the month, we will discuss these items as appropriate.

7. Announcements (Next Meeting Date and Topics) Next Meeting Date – February 9, 2021, 3:30pm
8. Adjourn-Motion by Gibbs and seconded by Xiong to adjourn the meeting at 5:25 pm, unanimous

MARATHON COUNTY

Budget Transfer Authorization Request Form

This form must be completed electronically and emailed to **Season Welle, Kristi Palmer**, and to your Department Head. This email will confirm that your Department Head acknowledges and approves this transfer. Forms that are incomplete, incorrect, out-of-balance, or that have not been sent to your Department Head will be returned. The Finance Department will forward completed forms to the Marathon County Human Resources, Finance & Property Committee.

DEPARTMENT: Conservation, Planning & Zoning

BUDGET YEAR: 2020 to 2021

TRANSFER FROM:

Action	Account Number	Account Description	Amount
Revenue Increase	379 805 8 9900	Multi Discharge Variance Program Fund Balance Carryover	3348

TRANSFER TO:

Action	Account Number	Account Description	Amount
Expenditure Increase	379 805 9 7170	Direct Payments	3348

I, the undersigned, respectfully request that the Human Resources, Finance & Property Committee approve the following change in budget / transfer of funds as discussed in the attached supplemental information.

Requested By: Diane Hanson

Date Completed: 2/2/2021

COMPLETED BY FINANCE DEPARTMENT:

Approved by Human Resources, Finance & Property Committee: _____

Date Transferred: _____

MARATHON COUNTY

Budget Transfer Authorization Request – Supplemental Information

Attach this supplemental information to the original Budget Transfer Authorization Request Form. All questions must be completed by the requesting department or the Budget Transfer Authorization Request Form will be returned.

- 1) What is the name of this Program/Grant? (DO NOT use abbreviations or acronyms)

Multi-Discharge Variance Program

- 2) Provide a brief (2-3 sentence) description of what this program does.

Point source discharge facilities provide funding to CPZ to implement phosphorus reduction practices within the watershed of their facility.

- 3) This program is: (Check one)

An Existing Program.

A New Program.

- 4) What is the reason for this budget transfer?

Carry-over of Fund Balance.

Increase/Decrease in Grant Funding for Existing Program.

Increase/Decrease in Non-Grant Funding (such as tax levy, donations, or fees) for Existing Program.

Set up Initial Budget for New Grant Program.

Set up Initial Budget for New Non-Grant Program

Other. Please explain: [Click here to enter description](#)

- 5) If this Program is a Grant, is there a “Local Match” Requirement?

This Program is not a Grant.

This Program is a Grant, but there is no Local Match requirement.

This Program is a Grant, and there is a Local Match requirement of: (Check one)

Cash (such as tax levy, user fees, donations, etc.)

Non-cash/In-Kind Services: (Describe) [Click here to enter description](#)

- 6) Does this Transfer Request increase any General Ledger 8000 Account Codes? (Capital Outlay Accounts)

No.

Yes, the Amount is Less than \$30,000.

Yes, the Amount is \$30,000 or more AND: (Check one)

The capital request HAS been approved by the CIP Committee.

The capital request HAS NOT been approved by the CIP Committee.

COMPLETED BY FINANCE DEPARTMENT:

Is 10% of this program appropriation unit or fund? No

Is a Budget Transfer Resolution Required? No

MARATHON COUNTY

Budget Transfer Authorization Request Form

This form must be completed electronically and emailed to **Alicia Richmond** and to your Department Head. This email will confirm that your Department Head acknowledges approval of this transfer. Forms that are incomplete, incorrect, out-of-balance, or that have not been sent to your Department Head will be returned. The Finance Department will forward completed forms to the Marathon County Human Resources, Finance & Property Committee.

DEPARTMENT: Sheriff

BUDGET YEAR: 2021

TRANSFER FROM:

Action	Account Number	Account Description	Amount
Revenue Increase	TBD-TBD82420	Public Safety – State Grant	2,183

TRANSFER TO:

Action	Account Number	Account Description	Amount
Expenditure Increase	TBD-TBD93490	Other Operating Supplies	2,183

I, the undersigned, respectfully request that the Human Resources, Finance & Property Committee approve the following change in budget / transfer of funds as discussed in the attached supplemental information.

Requested By: Kristin Williams, Administrative Services Manager

Date Completed: 1/14/2021

COMPLETED BY FINANCE DEPARTMENT:

Approved by Human Resources, Finance & Property Committee: _____

Date Transferred: _____

MARATHON COUNTY

Budget Transfer Authorization Request – Supplemental Information

Attach this supplemental information to the original Budget Transfer Authorization Request Form. All questions must be completed by the requesting department, or the Budget Transfer Authorization Request Form will be returned.

1) What is the name of this Program/Grant? (DO NOT use abbreviations or acronyms)

Emergency Police Services/Wisconsin Basic MFF Training Course Development

2) Provide a brief (2-3 sentence) description of what this program does.

This project is intended to provide law enforcement agencies with a comprehensive field force training package that addresses law enforcement training needs to properly prepare agencies to perform law enforcement duties associated with 1st Amendment related citizen activities.

3) This program is: (Check one)

An Existing Program.

A New Program.

4) What is the reason for this budget transfer?

Carry-over of Fund Balance.

Increase/Decrease in Grant Funding for Existing Program.

Increase/Decrease in Non-Grant Funding (such as tax levy, donations, or fees) for Existing Program.

Set up Initial Budget for New Grant Program.

Set up Initial Budget for New Non-Grant Program

Other. Please explain: [Click here to enter description](#)

5) If this Program is a Grant, is there a "Local Match" Requirement?

This Program is not a Grant.

This Program is a Grant, but there is no Local Match requirement.

This Program is a Grant, and there is a Local Match requirement of: (Check one)

Cash (such as tax levy, user fees, donations, etc.)

Non-cash/In-Kind Services: (Describe) [Click here to enter description](#)

6) Does this Transfer Request increase any General Ledger 8000 Account Codes? (Capital Outlay Accounts)

No.

Yes, the Amount is Less than \$30,000.

Yes, the Amount is \$30,000 or more AND: (Check one)

The capital request HAS been approved by the CIP Committee.

The capital request HAS NOT been approved by the CIP Committee.

COMPLETED BY FINANCE DEPARTMENT:

Is 10% of this program appropriation unit or fund? No

Is a Budget Transfer Resolution Required? Yes

MARATHON COUNTY

Budget Transfer Authorization Request Form

This form must be completed electronically and emailed to **Season Welle, Kristi Palmer**, and to your Department Head. This email will confirm that your Department Head acknowledges and approves this transfer. Forms that are incomplete, incorrect, out-of-balance, or that have not been sent to your Department Head will be returned. The Finance Department will forward completed forms to the Marathon County Human Resources, Finance & Property Committee.

DEPARTMENT: Parks, Recreation & Forestry

BUDGET YEAR: 2021

TRANSFER FROM:

Action	Account Number	Account Description	Amount
Revenue Increase	482-75782439	OTH TRANSPORT-STATE GRANT	893

TRANSFER TO:

Action	Account Number	Account Description	Amount
Expenditure Increase	482-75793240	MEMBERSHIP DUES	893

I, the undersigned, respectfully request that the Human Resources, Finance & Property Committee approve the following change in budget / transfer of funds as discussed in the attached supplemental information.

Requested By: THOMAS G LOVLIE

Date Completed: 2/2/2021

COMPLETED BY FINANCE DEPARTMENT:

Approved by Human Resources, Finance & Property Committee: _____

Date Transferred: _____

MARATHON COUNTY

Budget Transfer Authorization Request – Supplemental Information

Attach this supplemental information to the original Budget Transfer Authorization Request Form. All questions must be completed by the requesting department or the Budget Transfer Authorization Request Form will be returned.

- 1) What is the name of this Program/Grant? (DO NOT use abbreviations or acronyms)
Wisconsin County Forests Association (WCFA) Membership Dues Reimbursement Grant
- 2) Provide a brief (2-3 sentence) description of what this program does.
Reimburses a pro-rated portion of dues paid to WCFA.
- 3) This program is: (Check one)
 - An Existing Program.
 - A New Program.
- 4) What is the reason for this budget transfer?
 - Carry-over of Fund Balance.
 - Increase/Decrease in Grant Funding for Existing Program.
 - Increase/Decrease in Non-Grant Funding (such as tax levy, donations, or fees) for Existing Program.
 - Set up Initial Budget for New Grant Program.
 - Set up Initial Budget for New Non-Grant Program
 - Other. Please explain: [Click here to enter description](#)
- 5) If this Program is a Grant, is there a “Local Match” Requirement?
 - This Program is not a Grant.
 - This Program is a Grant, but there is no Local Match requirement.
 - This Program is a Grant, and there is a Local Match requirement of: (Check one)
 - Cash (such as tax levy, user fees, donations, etc.)
 - Non-cash/In-Kind Services: (Describe) [Click here to enter description](#)
- 6) Does this Transfer Request increase any General Ledger 8000 Account Codes? (Capital Outlay Accounts)
 - No.
 - Yes, the Amount is Less than \$30,000.
 - Yes, the Amount is \$30,000 or more AND: (Check one)
 - The capital request HAS been approved by the CIP Committee.
 - The capital request HAS NOT been approved by the CIP Committee.

COMPLETED BY FINANCE DEPARTMENT:

Is 10% of this program appropriation unit or fund? No Is a Budget Transfer Resolution Required? No



WISCONSIN MUNICIPAL MUTUAL INSURANCE COMPANY
4781 Hayes Road, Suite 201 | Madison, WI 53704 • www.wmmic.com
Telephone: 608.246.3336 | Toll Free: 866.823.4217 | Facsimile: 608.852.8647

Mary Jo Maly
500 Forest Street
Wausau, Wisconsin 54403

January 19, 2021

RE: Claimant: CMR Claims Dept
 Claim number: GLMA00001311
 Our Insured: Marathon County
 Date of Loss: 7/20/2020

Dear Mary Jo Maly,

The above referenced claim was filed on . Following a review of the information and an investigation of the facts, it has been determined that Marathon County has no liability for this claim. The claim was not timely per 893.80. Please issue a formal disallowance and provide a copy of this disallowance to WMMIC.

This claim will be closed on the date of receipt of the disallowance.

A copy of this letter has been placed in the claim file for reference. If you should have any further questions, please contact me.

Sincerely,

Brandon Johnson
Claims Representative
Wisconsin Municipal Mutual Insurance Company
(608) 245-6892
bjohnson@wmmic.com



WISCONSIN MUNICIPAL MUTUAL INSURANCE COMPANY
4781 Hayes Road, Suite 201 | Madison, WI 53704 • www.wmmic.com
Telephone: 608.246.3336 | Toll Free: 866.823.4217 | Facsimile: 608.852.8647



Kim Trueblood, Marathon County Clerk

Marathon County Courthouse
500 Forest Street
Wausau, WI 54403
715.261.1500 (Telephone)
715.261.1515 (Fax)



MEMORANDUM

TO: Scott M. Corbett, Corporation Counsel
FROM: Kim Trueblood, County Clerk
DATE: December 21, 2020
RE: Frontier Communications

Kim

=====

The attached claim was delivered certified mail to my office.

abp
Risk Management



CMR Claims Department
P.O. Box 60770
Oklahoma City, OK 73146-0770
1(800) 321-4158

*******NOTICE OF CLAIM*******

Date: 12-15-2020

CERTIFIED MAIL, RETURN RECEIPT REQUESTED

To: MARATHON COUNTY *
COUNTY CLERK
COUNTY COURTHOUSE
500 FOREST STREET
WAUSAU, WI 54403

RECEIVED

DEC 21 2020

**MARATHON COUNTY
CLERKS OFFICE**

CERTIFIED MAIL# 92148901066154000157570483

RE: Damage to FRONTIER Property

FRONTIER Claim Num: 1675166
Damage/Discovery Date: 07-29-2020
Damage Location: COUNTY RD T, MARSHFIELD, WI
Damage County: MARATHON
Damage Amount: UNDETERMINED

Dear Sir/Madam:

Please be advised that **FRONTIER** Facilities sustained damage as a result of the negligent acts or omissions by employees or agents of **MARATHON COUNTY ***.

Investigation has revealed that on or about 07-29-2020 employees or agents of **MARATHON COUNTY ***, **MARATHON COUNTY WAS CLEANING DITCHES AND DAMAGED A FRONTIER CABLE** in the area of **COUNTY RD T, MARSHFIELD, WI**.

This letter is the written presentment of **FRONTIER's** claim pursuant to Wisconsin Statute s.893.80 (1) (a) & (b).

REQUEST FOR GOVERNMENTAL NOTICE FORM

If your Governmental Entity requires the completion of its own form to complete proper notice, please forward a copy to the address listed above. Every good faith effort has been made to identify the proper office and address to perfect our notice. Please forward to your attorney, if misdirected, to contact us. Matters herein stated are alleged on information and belief this pleader believes to be true. If there is insurance to cover this matter, kindly advise as to the name of the insurance company, its address and the claim number assigned. If you have any questions, or need additional information, please contact me at 1-800-321-4158 ext 8232.

Sincerely,
Chelsea Dongelewic

Chelsea Dongelewic

CMR Claims DEPT

NOTARY

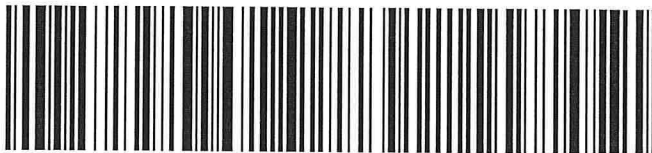
Karen R Cook

Commission Expires

3-26-24



CMR
726 W SHERIDAN AVE
OKLAHOMA CITY, OK 73102-2412



9214 8901 0661 5400 0157 5704 83

RETURN RECEIPT (ELECTRONIC)

1675166

MARATHON COUNTY
COUNTY CLERK
COUNTY COURTHOUSE
500 FOREST ST
WAUSAU, WI 54403

.....
CUT / FOLD HERE

Zone 5

.....
6"x9" ENVELOPE
CUT / FOLD HERE

.....
CUT / FOLD HERE

RESOLUTION # R- ___-21
Reauthorization of Self-Insurance for Worker's Compensation

WHEREAS, the County of Marathon is a qualified political subdivision of the State of Wisconsin;
and

WHEREAS, the Wisconsin Worker's Compensation Act (Act) provides that employers covered by the Act either insure either their liability with worker's compensation insurance carriers authorized to do business in Wisconsin, or to be exempted (self-insured) from insuring liabilities with a carrier and thereby assuming the responsibility for its own worker's compensation risk and payment; and

WHEREAS, the State and its political subdivisions may self-insure worker's compensation without a special order from the Department of Workforce Development (Department) if they agree to report faithfully all compensable injuries and agree to comply with the Act and rules of the Department; and

WHEREAS, in 2002 the State implemented a requirement that political subdivision pass a resolution every 3 years to continue to self-insure their worker's compensation program; and

WHEREAS, the Board of Supervisors at their February 27, 2018 meeting adopted Resolution #R-6-18 for the period of April 2018 to April 2021; and

WHEREAS, the Human Resources, Finance, and Property Committee at its February 9, 2021 meeting approved the continuation of the self-insured worker's compensation program, in compliance with Wisconsin Administrative Code DWD 80.60(3).

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of the County of Marathon does ordain as follows:

- (1) Provide for the continuation of a self-insured worker's compensation program that is currently in effect since July 1, 1972 for the period of April 2021 to April 2024.
- (2) Authorize the County Clerk to forward certified copies of this resolution to the Worker's Compensation Division, Wisconsin Department of Workforce Department.

DATED: February 25, 2021

Human Resources, Finance and Property Committee

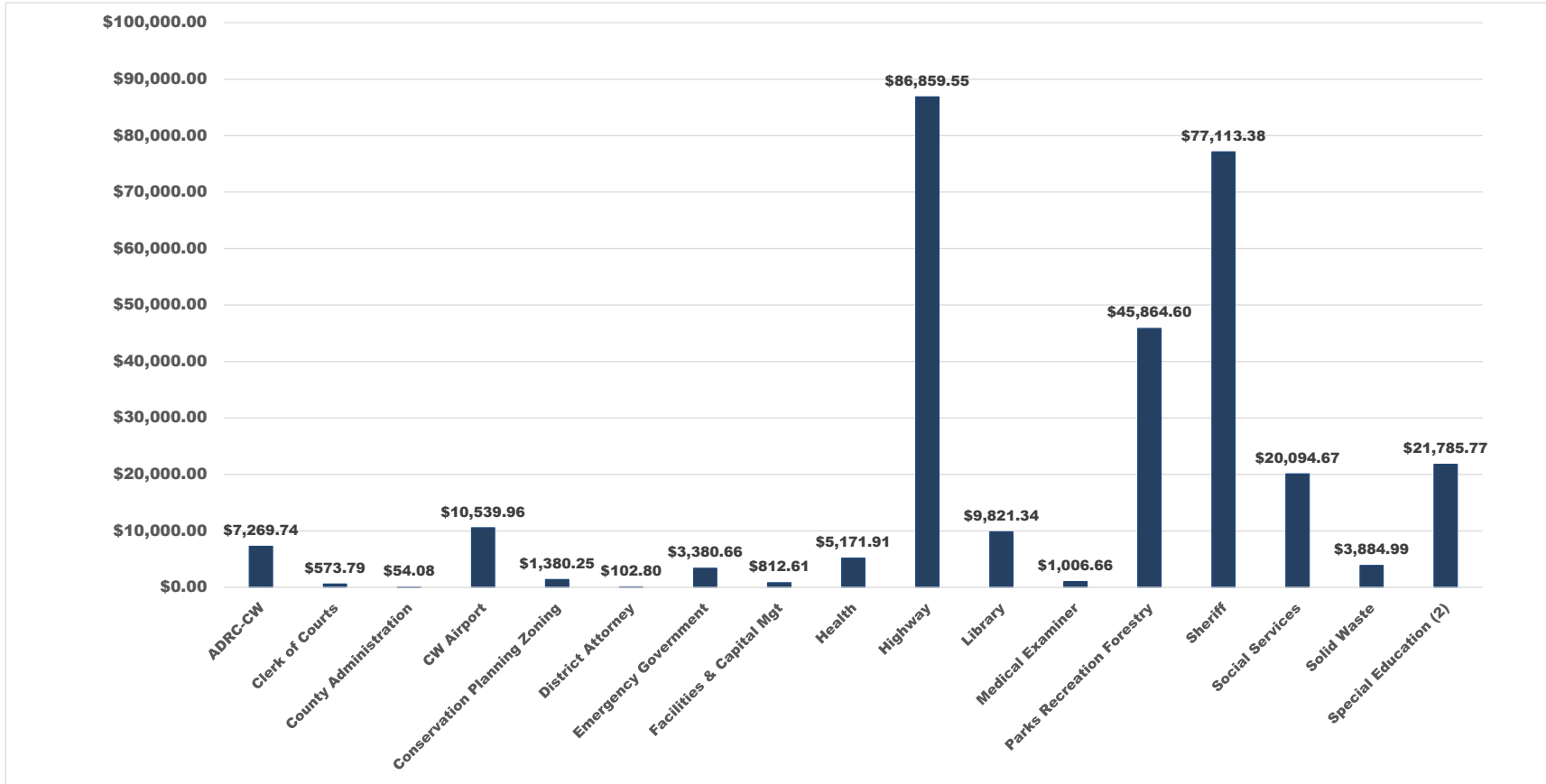
Fiscal Impact: None

Marathon County
Worker's Compensation Rates
Discounted Off State Of Wisconsin Rates

2021	75%
2020	60%
2019	29%
2018	20%
2017	10%
2016	0%

**Marathon County Worker's Compensation Claims
Average Of Total Incurred (Paid and Reserves) From 2016 through 2020
County Wide Average Of Total Incurred = \$295,717**

**The following departments did not have any worker's compensation claims during 2016 through 2020:
Corporation Counsel, County Clerk, Employee Resources, Finance, Register of Deeds, Treasurer,
UW Extension, Veterans Services.**



(2) Special Education has purchased their own worker's compensation insurance effective January 1, 2021.

Marathon County Worker's Compensation Loss Summary For 2016 through 2020

Departments (1)	Year	# of Open Claims	# of Closed Claims	Total # of Claims	# of Medical Only Claims	# of Lost Time Claims	Amount Paid Through 12/31/20	Open Reserve	Total Incurred
ADRC-CW	AVE	0.20	0.80	1.00	1.00	0.00	\$6,347.16	\$922.57	\$7,269.74
Clerk of Courts	AVE	0.00	0.60	0.60	0.60	0.00	\$573.79	\$0.00	\$573.79
County Administration	AVE	0.00	0.20	0.20	0.20	0.00	\$54.08	\$0.00	\$54.08
CW Airport	AVE	0.20	0.80	1.00	0.80	0.20	\$10,036.01	\$503.96	\$10,539.96
Conservation Planning Zoning	AVE	0.00	0.60	0.60	0.60	0.00	\$1,380.25	\$0.00	\$1,380.25
District Attorney	AVE	0.00	0.40	0.40	0.40	0.00	\$102.80	\$0.00	\$102.80
Emergency Government	AVE	0.00	0.20	0.20	0.00	0.20	\$3,380.66	\$0.00	\$3,380.66
Facilities & Capital Mgt	AVE	0.00	1.00	1.00	1.00	0.00	\$812.61	\$0.00	\$812.61
Health	AVE	0.00	1.00	1.00	1.00	0.00	\$5,171.91	\$0.00	\$5,171.91
Highway	AVE	1.00	7.80	8.60	6.20	2.40	\$80,065.36	\$6,794.20	\$86,859.55
Library	AVE	0.20	0.40	0.60	0.40	0.20	\$9,010.69	\$810.65	\$9,821.34
Medical Examiner	AVE	0.00	0.40	0.40	0.40	0.00	\$1,006.66	\$0.00	\$1,006.66
Parks Recreation Forestry	AVE	0.00	6.60	7.80	6.80	1.00	\$45,864.60	\$0.00	\$45,864.60
Sheriff	AVE	1.40	7.60	9.00	7.40	1.60	\$69,526.11	\$7,587.27	\$77,113.38
Social Services	AVE	0.00	1.60	1.60	1.40	0.20	\$18,497.10	\$1,597.57	\$20,094.67
Solid Waste	AVE	0.40	0.40	0.80	0.80	0.00	\$2,442.52	\$1,442.48	\$3,884.99
Special Education (2)	AVE	0.40	3.20	3.60	3.20	0.40	\$20,540.49	\$1,245.28	\$21,785.77
COUNTY WIDE TOTALS FOR 5 YEARS	TOTAL	19	168	192	161	31	\$1,374,063.90	\$104,519.91	\$1,478,583.81
COUNTY WIDE AVERAGES FOR 5 YEARS	AVE	3.80	33.60	38.40	32.20	6.20	\$274,812.78	\$20,903.98	\$295,716.76

(1) The following departments did not have any worker's compensation claims during 2016 through 2020: Corporation Counsel, County Clerk, Employee Resources, Finance, Register of Deeds, Treasurer, UW Extension, Veterans Services.

(2) Special Education has purchased their own worker's compensation insurance effective January 1, 2021.

Marathon County Worker's Compensation Loss Summary For 2016 through 2020

Departments (1)	Year	# of Open Claims	# of Closed Claims	Total # of Claims	# of Medical Only Claims	# of Lost Time Claims	Amount Paid		
							Through 12/31/20	Open Reserve	Total Incurred
ADRC-CW	2016	0	1	1	1	0	\$715.79	\$0.00	\$715.79
	2017	0	1	1	1	0	\$1,348.32	\$0.00	\$1,348.32
	2018	0	2	2	2	0	\$4,037.82	\$0.00	\$4,037.82
	2019	0	0	0	0	0	\$22,246.75	\$0.00	\$22,246.75
	2020	1	0	1	1	0	\$3,387.13	\$4,612.87	\$8,000.00
ADRC-CW	TOTAL	1	4	5	5	0	\$31,735.81	\$4,612.87	\$36,348.68
ADRC-CW	AVE	0.20	0.80	1.00	1.00	0.00	\$6,347.16	\$922.57	\$7,269.74
Clerk of Courts	2016	0	2	2	2	0	\$1,450.00	\$0.00	\$1,450.00
	2017	0	0	0	0	0	\$0.00	\$0.00	\$0.00
	2018	0	1	1	1	0	\$1,418.96	\$0.00	\$1,418.96
	2019	0	0	0	0	0	\$0.00	\$0.00	\$0.00
	2020	0	0	0	0	0	\$0.00	\$0.00	\$0.00
Clerk of Courts	TOTAL	0	3	3	3	0	\$2,868.96	\$0.00	\$2,868.96
Clerk of Courts	AVE	0.00	0.60	0.60	0.60	0.00	\$573.79	\$0.00	\$573.79
County Administration	2016	0	1	1	1	0	\$270.39	\$0.00	\$270.39
	2017	0	0	0	0	0	\$0.00	\$0.00	\$0.00
	2018	0	0	0	0	0	\$0.00	\$0.00	\$0.00
	2019	0	0	0	0	0	\$0.00	\$0.00	\$0.00
	2020	0	0	0	0	0	\$0.00	\$0.00	\$0.00
County Administration	TOTAL	0	1	1	1	0	\$270.39	\$0.00	\$270.39
County Administration	AVE	0.00	0.20	0.20	0.20	0.00	\$54.08	\$0.00	\$54.08
CW Airport	2016	0	1	1	0	1	\$41,777.07	\$0.00	\$41,777.07
	2017	0	1	1	1	0	\$2,491.23	\$0.00	\$2,491.23
	2018	0	0	0	0	0	\$0.00	\$0.00	\$0.00
	2019	0	1	1	1	0	\$2,761.52	\$0.00	\$2,761.52
	2020	1	1	2	2	0	\$3,150.21	\$2,519.79	\$5,670.00
CW Airport	TOTAL	1	4	5	4	1	\$50,180.03	\$2,519.79	\$52,699.82
CW Airport	AVE	0.20	0.80	1.00	0.80	0.20	\$10,036.01	\$503.96	\$10,539.96
Conservation Planning Zoning	2016	0	2	2	2	0	\$4,049.52	\$0.00	\$4,049.52
	2017	0	1	1	1	0	\$2,851.72	\$0.00	\$2,851.72
	2018	0	0	0	0	0	\$0.00	\$0.00	\$0.00
	2019	0	0	0	0	0	\$0.00	\$0.00	\$0.00
	2020	0	0	0	0	0	\$0.00	\$0.00	\$0.00
Conservation Planning Zoning	TOTAL	0	3	3	3	0	\$6,901.24	\$0.00	\$6,901.24
Conservation Planning Zoning	AVE	0.00	0.60	0.60	0.60	0.00	\$1,380.25	\$0.00	\$1,380.25
District Attorney	2016	0	0	0	0	0	\$0.00	\$0.00	\$0.00
	2017	0	0	0	0	0	\$0.00	\$0.00	\$0.00
	2018	0	1	1	1	0	\$186.63	\$0.00	\$186.63
	2019	0	0	0	0	0	\$0.00	\$0.00	\$0.00
	2020	0	1	1	1	0	\$327.36	\$0.00	\$327.36
District Attorney	TOTAL	0	2	2	2	0	\$513.99	\$0.00	\$513.99
District Attorney	AVE	0.00	0.40	0.40	0.40	0.00	\$102.80	\$0.00	\$102.80
Emergency Government	2016	0	0	0	0	0	\$0.00	\$0.00	\$0.00
	2017	0	0	0	0	0	\$0.00	\$0.00	\$0.00
	2018	0	1	1	0	1	\$16,903.29	\$0.00	\$16,903.29
	2019	0	0	0	0	0	\$0.00	\$0.00	\$0.00
	2020	0	0	0	0	0	\$0.00	\$0.00	\$0.00
Emergency Government	TOTAL	0	1	1	0	1	\$16,903.29	\$0.00	\$16,903.29
Emergency Government	AVE	0.00	0.20	0.20	0.00	0.20	\$3,380.66	\$0.00	\$3,380.66
Facilities & Capital Mgt	2016	0	0	0	0	0	\$0.00	\$0.00	\$0.00
	2017	0	3	3	3	0	\$3,815.50	\$0.00	\$3,815.50
	2018	0	0	0	0	0	\$0.00	\$0.00	\$0.00
	2019	0	2	2	2	0	\$247.54	\$0.00	\$247.54
	2020	0	0	0	0	0	\$0.00	\$0.00	\$0.00
Facilities & Capital Mgt	TOTAL	0	5	5	5	0	\$4,063.04	\$0.00	\$4,063.04
Facilities & Capital Mgt	AVE	0.00	1.00	1.00	1.00	0.00	\$812.61	\$0.00	\$812.61
Health	2016	0	0	0	0	0	\$0.00	\$0.00	\$0.00
	2017	0	3	3	3	0	\$21,090.42	\$0.00	\$21,090.42
	2018	0	2	2	2	0	\$4,769.11	\$0.00	\$4,769.11
	2019	0	0	0	0	0	\$0.00	\$0.00	\$0.00
	2020	0	0	0	0	0	\$0.00	\$0.00	\$0.00
Health	TOTAL	0	5	5	5	0	\$25,859.53	\$0.00	\$25,859.53
Health	AVE	0.00	1.00	1.00	1.00	0.00	\$5,171.91	\$0.00	\$5,171.91
Highway	2016	0	8	8	4	4	\$116,626.97	\$0.00	\$116,626.97
	2017	1	10	10	6	4	\$132,229.18	\$6,167.16	\$138,396.34
	2018	0	7	7	5	2	\$18,561.92	\$0.00	\$18,561.92
	2019	0	11	11	11	0	\$31,867.59	\$0.00	\$31,867.59

Marathon County Worker's Compensation Loss Summary For 2016 through 2020

Departments (1)	Year	# of Open Claims	# of Closed Claims	Total # of Claims	# of Medical Only Claims	# of Lost Time Claims	Amount Paid Through 12/31/20	Open Reserve	Total Incurred
	2016	4	3	7	5	2	\$101,041.12	\$27,803.83	\$128,844.95
Highway	TOTAL	5	39	43	31	12	\$400,326.78	\$33,970.99	\$434,297.77
Highway	AVE	1.00	7.80	8.60	6.20	2.40	\$80,065.36	\$6,794.20	\$86,859.55
Library	2016	0	0	0	0	0	\$0.00	\$0.00	\$0.00
	2017	0	0	0	0	0	\$0.00	\$0.00	\$0.00
	2018	0	0	0	0	0	\$0.00	\$0.00	\$0.00
	2019	0	2	2	2	0	\$1,581.70	\$0.00	\$1,581.70
	2020	1	0	1	0	1	\$43,471.76	\$4,053.24	\$47,525.00
Library	TOTAL	1	2	3	2	1	\$45,053.46	\$4,053.24	\$49,106.70
Library	AVE	0.20	0.40	0.60	0.40	0.20	\$9,010.69	\$810.65	\$9,821.34
Medical Examiner	2016	0	1	1	1	0	\$4,409.46	\$0.00	\$4,409.46
	2017	0	0	0	0	0	\$0.00	\$0.00	\$0.00
	2018	0	0	0	0	0	\$0.00	\$0.00	\$0.00
	2019	0	0	0	0	0	\$0.00	\$0.00	\$0.00
	2020	0	1	1	1	0	\$623.83	\$0.00	\$623.83
Medical Examiner	TOTAL	0	2	2	2	0	\$5,033.29	\$0.00	\$5,033.29
Medical Examiner	AVE	0.00	0.40	0.40	0.40	0.00	\$1,006.66	\$0.00	\$1,006.66
Parks Recreation Forestry	2016	0	10	10	8	2	\$116,856.98	\$0.00	\$116,856.98
	2017	0	6	6	4	2	\$41,543.77	\$0.00	\$41,543.77
	2018	0	11	11	10	1	\$27,356.52	\$0.00	\$27,356.52
	2019	0	0	6	6	0	\$33,767.02	\$0.00	\$33,767.02
	2020	0	6	6	6	0	\$9,798.70	\$0.00	\$9,798.70
Parks Recreation Forestry	TOTAL	0	33	39	34	5	\$229,322.99	\$0.00	\$229,322.99
Parks Recreation Forestry	AVE	0.00	6.60	7.80	6.80	1.00	\$45,864.60	\$0.00	\$45,864.60
Sheriff	2016	0	6	6	5	1	\$136,143.06	\$0.00	\$136,143.06
	2017	0	10	10	7	3	\$70,662.52	\$0.00	\$70,662.52
	2018	0	11	11	10	1	\$46,117.38	\$0.00	\$46,117.38
	2019	1	6	7	6	1	\$45,217.85	\$9,965.16	\$55,183.01
	2020	6	5	11	9	2	\$49,489.73	\$27,971.21	\$77,460.94
Sheriff	TOTAL	7	38	45	37	8	\$347,630.54	\$37,936.37	\$385,566.91
Sheriff	AVE	1.40	7.60	9.00	7.40	1.60	\$69,526.11	\$7,587.27	\$77,113.38
Social Services	2016	0	1	1	1	0	\$200.88	\$0.00	\$200.88
	2017	0	1	1	1	0	\$3,846.56	\$0.00	\$3,846.56
	2018	0	0	0	0	0	\$0.00	\$0.00	\$0.00
	2019	0	1	1	1	0	\$1,503.52	\$0.00	\$1,503.52
	2020	0	5	5	4	1	\$86,934.56	\$7,987.85	\$94,922.41
Social Services	TOTAL	0	8	8	7	1	\$92,485.52	\$7,987.85	\$100,473.37
Social Services	AVE	0.00	1.60	1.60	1.40	0.20	\$18,497.10	\$1,597.57	\$20,094.67
Solid Waste	2016	0	0	0	0	0	\$0.00	\$0.00	\$0.00
	2017	0	0	0	0	0	\$0.00	\$0.00	\$0.00
	2018	0	1	1	1	0	\$417.12	\$0.00	\$417.12
	2019	0	0	0	0	0	\$0.00	\$0.00	\$0.00
	2020	2	1	3	3	0	\$11,795.46	\$7,212.39	\$19,007.85
Solid Waste	TOTAL	2	2	4	4	0	\$12,212.58	\$7,212.39	\$19,424.97
Solid Waste	AVE	0.40	0.40	0.80	0.80	0.00	\$2,442.52	\$1,442.48	\$3,884.99
Special Education	2016	0	3	3	3	0	\$12,192.89	\$0.00	\$12,192.89
	2017	0	2	2	2	0	\$955.59	\$0.00	\$955.59
	2018	0	6	6	5	1	\$60,935.37	\$0.00	\$60,935.37
	2019	0	4	4	4	0	\$22,820.55	\$0.00	\$22,820.55
	2020	2	1	3	2	1	\$5,798.06	\$6,226.41	\$12,024.47
Special Education	TOTAL	2	16	18	16	2	\$102,702.46	\$6,226.41	\$108,928.87
Special Education	AVE	0.40	3.20	3.60	3.20	0.40	\$20,540.49	\$1,245.28	\$21,785.77
GRAND TOTAL	2016	0	36	36	28	8	\$434,693.01	\$0.00	\$434,693.01
	2017	1	38	38	29	9	\$280,834.81	\$6,167.16	\$287,001.97
	2018	0	43	43	37	6	\$180,704.12	\$0.00	\$180,704.12
	2019	1	27	34	33	1	\$162,014.04	\$9,965.16	\$171,979.20
	2020	17	24	41	34	7	\$315,817.92	\$88,387.59	\$404,205.51
COUNTY WIDE TOTALS FOR 5 YEARS	TOTAL	19	168	192	161	31	\$1,374,063.90	\$104,519.91	\$1,478,583.81
COUNTY WIDE AVERAGES FOR 5 YEARS	AVE	3.80	33.60	38.40	32.20	6.20	\$274,812.78	\$20,903.98	\$295,716.76

(1) The following departments did not have any worker's compensation claims during 2016 through 2020: Corporation Counsel, County Clerk, Employee Resources, Finance, Register of Deeds, Treasurer, UW Extension, Veterans Services.

(2) Special Education has purchased their own worker's compensation insurance effective January 1, 2021.



Sale Memorandum

To: Brian Lanser, Quarles & Brady, LLP (414) 277-5775
brian.lanser@quarles.com

From: Kristin A. Hanson, PFM Financial Advisors LLC (414) 847-5586
hansonk@pfm.com

cc: Kristi Palmer, Marathon County (715) 261-1172
Kristi.Palmer@co.marathon.wi.us

Date: February 5, 2021

Re: Board of Supervisors – Marathon County
General Obligation Promissory Notes, Series 2021A

pfm

115 South 84th Street
Suite 315
Milwaukee, WI 53132
414.771.2700

pfm.com

Below are some the specifications needed for you to draft the necessary legal documents for the above referenced issue for the upcoming sale of the County's general obligation promissory notes:

PURPOSE: To finance the County's 2021 Capital improvement Plan projects including County highway projects, acquisition of highway equipment and equipment for the Sheriff's department, improvements to County buildings, park and recreation projects and other capital projects.

AMOUNT: \$5,830,000.

PRICE: Not less than 99% of par (\$5,771,700) and not more than 102% of par (\$5,946,600).

SALE: Thursday, February 25th, 2021. Bid opening at 10:00 A.M. CDT, offices of PFM Financial Advisors, LLC, 115 South 84th Street, Suite 315, Milwaukee, WI 53124. Electronic bids maybe submitted by PARITY.

AWARD DATE: Tuesday, February 25th, 2021 at 7:00 P.M. CST

SALE METHOD: Competitive Sale.

AWARD: Based on the TIC computed from the delivery date.

DATED/DELIVERY DATE: Wednesday, March 17th, 2021

PRINCIPAL PAYMENTS: Annually, February 1, 2022 through 2031.

INTEREST: On each February 1 and August 1, commencing February 1, 2022. Interest will be computed on a 360-day year, 30-day month basis, to the owners of record as of the close of business on the fifteenth of the immediately preceding month.



**PAYMENT
SCHEDULE:**

February 1, as follows: (2022 to 2031)

<u>Year</u>	<u>Amount</u>	<u>Year</u>	<u>Amount</u>
2022	\$305,000	2027	\$645,000
2023	340,000	2027	650,000
2024	335,000	2029	655,000
2025	335,000	2030	755,000
2026	640,000	2031	1,170,000

DENOMINATION:

\$5,000 or integral multiples thereof.

ADJUSTMENTS:

The Board reserves the right to adjust the total par amount and individual maturities in multiples of \$5,000.

CALL FEATURE:

The Notes will NOT be callable.

**NO TERM BOND
OPTION:**

Proposals for the Notes may not contain Term Bonds.

RATE:

One rate per maturity expressed in integral multiples of 1/20 or 1/8 of 1%. No rate specified for any maturity may be lower than the interest rate specified for any earlier maturity. All Notes of the same maturity shall bear a single uniform rate from date of issue to maturity. Each bid must be for the entire principal amount of the Notes.

**QUALIFIED
TAX-EXEMPT
OBLIGATIONS:**

The Notes will **NOT** be designated as "Qualified Tax-Exempt Obligations."

FORM:

The Notes will be issued as book-entry securities.

PAYING AGENT:

The Issuer

CUSIP NUMBERS:

The County will assume no obligation for the assignment of CUSIP numbers on the Notes or for the correctness of any numbers printed thereon, but will permit such printing to be done at the expense of the purchaser, if the purchaser waives any extension of the time of delivery caused thereby.

INSURANCE:

The Purchaser may purchase municipal insurance on this issue.

**GOOD FAITH
DEPOSIT:**

\$58,000 to be wired or provided in form of a physical check the day of the sale of the Notes. The successful bidder shall submit the Good Faith Deposit within two hours after verbal award is made.



**ESTABLISHMENT
OF ISSUE PRICE:**

In the event that the competitive sale requirements are not satisfied, the winning bidder will be required to hold the initial offering price to the public as of the sale date or using the first price at which 10% of each maturity of the Notes is sold to the public. (Subject to change prior to publishing the Notice of Sale)

**OFFICIAL
STATEMENT:**

The Official Statement will be prepared by PFM Financial Advisors LLC.

The Issuer will provide the successful bidder with a reasonable number of final Official Statements or a reasonably available electronic version of the same promptly after the sale date, but in no event later than seven (7) business days after such date.

ACTION:

Please provide the appropriate legal documents to the Issuer and PFM when they are available.



Sale Memorandum

To: Brian Lanser, Quarles & Brady, LLP (414) 277-5775
brian.lanser@quarles.com

From: Kristin A. Hanson, PFM Financial Advisors LLC (414) 847-5586
hansonk@pfm.com

cc: Kristi Palmer, Marathon County (715) 261-1172
Kristi.Palmer@co.marathon.wi.us

Date: February 5, 2021

Re: Board of Supervisors – Marathon County
General Obligation Health Care Project Building Bonds, Series 2021B

pfm

115 South 84th Street
Suite 315
Milwaukee, WI 53132
414.771.2700

pfm.com

Below are some the specifications needed for you to draft the necessary legal documents for the above referenced issue for the upcoming sale of the County's general obligation bonds:

PURPOSE: To finance the finance the next phase of the North Central Health Care ("NCHC") Master Facility Plan projects.

AMOUNT: \$19,000,000

PRICE: Not less than 99.0% of par (\$18,805,050) and not more than 102% of par (\$19,380,000).

SALE: Thursday, February 25, 2021. Bid opening at 10:00 A.M. CDT, offices of PFM Financial Advisors, LLC, 115 South 84th Street, Suite 315, Milwaukee, WI 53124. Electronic bids maybe submitted by PARITY.

AWARD DATE: Thursday, February 25, 2021 at 7:30 P.M. CST

SALE METHOD: Competitive Sale.

AWARD: Based on the TIC computed from the delivery date.

DATED/DELIVERY DATE: March 17, 2021.

PRINCIPAL PAYMENTS: Annually, February 1, 2024 through 2041.

INTEREST: On each February 1 and August 1, commencing February 1, 2022. Interest will be computed on a 360-day year, 30-day month basis, to the owners of record as of the close of business on the fifteenth of the immediately preceding month.



**PAYMENT
SCHEDULE:**

February 1, as follows: (2023 to 2041)

<u>Year</u>	<u>Amount</u>	<u>Year</u>	<u>Amount</u>
2023	\$500,000	2033	1,030,000
2024	865,000	2034	1,055,000
2025	880,000	2035	1,075,000
2026	900,000	2036	1,095,000
2027	915,000	2037	1,120,000
2028	935,000	2038	1,140,000
2029	955,000	2039	1,165,000
2030	970,000	2040	1,190,000
2031	990,000	2041	1,210,000
2032	1,010,000		

DENOMINATION: \$5,000 or integral multiples thereof.

ADJUSTMENTS: The Board reserves the right to adjust the total par amount and individual maturities in multiples of \$5,000.

CALL FEATURE: The Bonds maturing on or after February 1, 2032, are subject to redemption prior to maturity at the option of the County on February 1, 2031 or on any date thereafter at a price of par plus accrued interest.

**NO TERM BOND
OPTION:** Proposals for the Bonds may not contain Term Bonds.

RATE: One rate per maturity expressed in integral multiples of 1/20 or 1/8 of 1%. No rate specified for any maturity may be lower than the interest rate specified for any earlier maturity. All Bonds of the same maturity shall bear a single uniform rate from date of issue to maturity. Each bid must be for the entire principal amount of the Bonds.

**QUALIFIED
TAX-EXEMPT
OBLIGATIONS:** The Bonds will **NOT** be designated as "Qualified Tax-Exempt Obligations."

FORM: The Bonds will be issued as book-entry securities.

PAYING AGENT: The Issuer

CUSIP NUMBERS: The County will assume no obligation for the assignment of CUSIP numbers on the Bonds or for the correctness of any numbers printed thereon, but will permit such printing to be done at the expense of the purchaser, if the purchaser waives any extension of the time of delivery caused thereby.

INSURANCE: The Purchaser may purchase municipal insurance on this issue.

**GOOD FAITH
DEPOSIT:** \$190,000 to be wired or provided in form of a physical check the day of the sale of the Bonds. The successful bidder shall submit the Good Faith Deposit within two hours after verbal award is made.



**ESTABLISHMENT
OF ISSUE PRICE:**

In the event that the competitive sale requirements are not satisfied, the winning bidder will be required to hold the initial offering price to the public as of the sale date or using the first price at which 10% of each maturity of the Bonds is sold to the public. (Subject to change prior to publishing the Notice of Sale)

**OFFICIAL
STATEMENT:**

The Official Statement will be prepared by PFM Financial Advisors LLC.

The Issuer will provide the successful bidder with a reasonable number of final Official Statements or a reasonably available electronic version of the same promptly after the sale date, but in no event later than seven (7) business days after such date.

ACTION:

Please provide the appropriate legal documents to the Issuer and PFM when they are available.



MARATHON COUNTY MEMORANDUM

TO: Human Resources/Finance and Property Committee
 FROM: Marathon County Finance Department
 DATE: February 2, 2021
 RE: **SALES TAX**

The following is a schedule of the sales tax for Marathon County
 Audit Year Recorded by County

Annual Budget Amount	\$ 13,479,000	\$ 13,000,000	\$ 11,900,000	\$ 11,550,000	\$ 11,293,400	Dollar Amount change increase/(decrease)			
						2020-2019	2019-2018	2018-2017	2017-2016
Month Received By the County	2020 Amount	2019 Amount	2018 Amount	2017 Amount	2016 Amount				
January	\$ 1,457,354	\$ 1,142,431.09	\$ 800,452.34	\$ 835,021.56	\$ 1,071,768.26	\$ 314,922.92	\$ 341,978.75	\$ (34,569.22)	\$ (236,746.70)
February	1,130,210	1,256,386.48	1,260,468.63	1,081,664.27	887,794.05	\$ (126,176.56)	\$ (4,082.15)	\$ 178,804.36	193,870.22
March	943,901	908,398.75	838,351.81	948,519.00	851,205.62	\$ 35,502.66	\$ 70,046.94	\$ (110,167.19)	97,313.38
April*	1,043,521	749,483.89	715,833.19	791,673.18	941,136.62	\$ 294,037.46	\$ 33,650.70	\$ (75,839.99)	(149,463.44)
May	939,203	1,142,062.73	1,158,593.07	992,137.81	810,552.70	\$ (202,859.52)	\$ (16,530.34)	\$ 166,455.26	181,585.11
June	934,176	967,132.29	1,125,150.76	1,067,313.37	1,120,529.33	\$ (32,956.74)	\$ (158,018.47)	\$ 57,837.39	(53,215.96)
July	1,288,655	1,222,717.04	1,000,229.05	970,452.53	1,047,724.58	\$ 65,937.51	\$ 222,487.99	\$ 29,776.52	(77,272.05)
August	1,225,026	1,338,918.99	1,382,561.53	1,137,407.08	1,009,561.44	\$ (113,893.45)	\$ (43,642.54)	\$ 245,154.45	127,845.64
September	1,183,964	922,822	925,330	1,099,652.84	1,054,144.47	\$ 261,141.71	\$ (2,508.10)	\$ (174,322.80)	45,508.37
October	1,527,953	1,303,819	1,144,810	1,003,673.24	1,065,607.44	\$ 224,133.83	\$ 159,009.27	\$ 141,136.56	(61,934.20)
November	971,350	1,267,223	1,297,956	1,157,596.57	1,003,044.47	\$ (295,873.47)	\$ (30,733.11)	\$ 140,359.76	154,552.10
December	1,238,154	943,536.53	972,839.64	1,072,655.43	1,159,599.22	\$ 294,617.60	\$ (29,303.11)	\$ (99,815.79)	(86,943.79)
Year to Date	13,883,465.97	13,164,932.02	12,622,576.19	12,157,766.88	12,022,668.20	718,533.95	542,355.83	464,809.31	135,098.68
Annual % incr(decr)	5.5%	4.3%	3.8%	1.1%	3.7%				

*April 2016 had an adjustment of (244,043.96)