

CITY OF HORICON

404 EAST LAKE STREET
HORICON WI 53032

MEETING NOTICE

DATE ISSUED: February 14, 2020

BY: Susan Hady

PERSONNEL & FINANCE COMMITTEE

ATTENDEES:

Susan Hady	Donald Miller	Forrest Frami	Kristen Jacobson
Joseph Adamson	Timothy Kingman	Alexandra Harvancik	Mark Tesch
Carole Baker	Pat Bulman	C: Mayor Grigg	

DATE: Monday, February 17, 2020

TIME: 6:00 p.m.

LOCATION: City Hall, Activity Room B

LEADER: Susan Hady, Chairperson

AGENDA:

1. Call to Order.
2. Roll Call.
3. Public Appearances.
4. Approve Previous Minutes.
5. Disposal of Records from Police Department.
6. Municipal Advisory Service – Water System Revenue Refunding Bonds, Series 2020A.
7. Emergency Medical Service Agreement – Village of Kekoskee.
8. Assessing/Taxing of Personal Property Located on Individual Sites in the Playful Goose Campground.
9. January 2020 Payables.
10. Set Next Meeting Date.
11. Non-Action Discussion.
12. Adjourn.

IF UNABLE TO ATTEND, PLEASE NOTIFY: Kristen Jacobson

PHONE: 485-3500

DATE POSTED: 02/14/2020

TIME POSTED: 10:30 a.m.



Horicon Police Department

220 Ellison Street
Horicon, Wisconsin 53032
www.ci.horicon.wi.us

Chief Joseph W. Adamson
(920) 485-3555
Fax (920) 485-3550
Tip Line (920) 485-3559

Date: January 15, 2020

To: Horicon City Council

From: Joseph W. Adamson, Chief of Police

A handwritten signature in black ink, appearing to be "J. Adamson", written over the name in the "From" field.

Re: Disposal of Public Records

Section 3-3-7 of the Municipal code gives authority for City Officers to dispose of certain public records. The following is a listing of public records that are kept in the Police Department which I have determined are obsolete and of no further use:

- Accounts Payable Vouchers with Vendor Invoices – 2017
- Timecards - 2017
- Open Record Requests – 2017
- Liquor License Applications – 2017
- Non-Felony Incident Reports – 2012
- Parking Tickets – 2017
- Officer Monthly reports - 2017

I am requesting approval for the disposal of the above records.

If you wish to see these records, they are available at the Police Department.



February 4, 2020

Kristen Jacobson, City Clerk/Treasurer
City of Horicon, Wisconsin
404 E Lake St
Horicon, WI 53032

Re: Written Municipal Advisor Client Disclosure with the City of Horicon (“Client”) for Water System Revenue Refunding Bonds, Series 2020A (“Project”) Pursuant to MSRB Rule G-42)

Dear Kristen:

Ehlers & Associates, Inc. (“Ehlers & Associates” or the “Municipal Advisor”) is required by Municipal Securities Rulemaking Board (MSRB) Rules to provide you with certain written information and disclosures prior to, upon or promptly, after the establishment of a municipal advisory relationship as defined in Securities and Exchange Act Rule 15Ba1-1. Pursuant to these stated requirements, we must inform you that:

1. When providing municipal advisor advice, we are required to act in a fiduciary capacity, which includes a duty of loyalty and a duty of care. This means we are required to place the Client’s interest above our own.
2. We have an obligation to fully and fairly disclose to you in writing all material conflicts of interest including any actual or potential conflicts of interest that might impair our ability to render advice to you in accordance with our fiduciary duty. We are providing these and other required disclosures in **Appendix A** attached hereto.
3. Ehlers & Associates shall provide municipal advisor advice and service at such fees, as described within **Appendix B** attached hereto.

This documentation and all appendices hereto shall be effective as of its date unless otherwise terminated by either party upon 30 days written notice to the other party.

During the term of our municipal advisory relationship, this writing will be amended or supplemented to reflect any material change or additions.

We look forward to working with you on the Project.

Sincerely,

Ehlers & Associates

Philip L. Cosson, CIPMA
Senior Municipal Advisor/Director

¹ This document is intended to satisfy the requirements of MSRB Rule G-42(b) and Rule G-42(c).

Appendix A

Disclosure of Conflicts of Interest/Other Required Information

Actual/Potential Material Conflicts of Interest

Ehlers & Associates has no known actual or potential material conflicts of interest that might impair its ability either to render unbiased and competent advice or to fulfill its fiduciary duty to Client.

Conflicts Arising from Compensation Contingent on the Size or Closing of Any Transaction

The Municipal Advisor's fees may be contingent on the size and successful closing of a transaction. Compensation contingent on the size of a transaction presents a conflict of interest because the Municipal Advisor may have an incentive to advise the Client to increase the size of the securities issue for the purpose of increasing the Municipal Advisor's compensation. Compensation contingent on the closing of the transaction presents a conflict because the Municipal Advisor may have an incentive to recommend unnecessary or unsuitable financings to the Client. In addition, if the transaction is to be delayed or fail to close, a Municipal Advisor may have an incentive to discourage a full consideration of such facts and circumstances or alternatives that may result in the cancellation of the transaction. Understanding these conflicts, Client should select a form of compensation that best meets the Client's needs for the agreed-upon scope of services within this agreement and any addenda thereto.

Any form of compensation due the Municipal Advisor will likely present specific conflicts of interest with the Client. If Client is concerned about conflicts arising from Municipal Advisor compensation contingent on size and/or closing of a transaction, Ehlers & Associates is willing to provide another form of municipal advisor compensation. The Client must notify Ehlers & Associates in writing of this request within 10 days of receipt of this Municipal Advisor Disclosure. Ehlers & Associates is required to uphold its fiduciary obligation regardless of the method of compensation.

Other Engagements or Relationships Impairing Ability to Provide Municipal Advisor Advice

Ehlers & Associates is not aware of any other engagement or relationship that might impair its ability to render municipal advisor advice to Client in accordance with its duty of loyalty and care.

Affiliated Entities

Ehlers Companies is a holding company with three wholly-owned subsidiaries. Ehlers & Associates is a registered municipal advisor and provides municipal advisory, economic development and dissemination agent services. Bond Trust Service Corporation (BTSC), which may be referenced as Ehlers Paying Agent Services, provides paying agent services. Ehlers Investment Partners (EIP), which may be referenced as Ehlers Investments, provides services with respect to the investment of bond proceeds and general cash accounts. If the services provided by BTSC or EIP are needed during any such time Ehlers & Associates is engaged as municipal advisor, Client will be asked if they wish to retain either affiliate of Ehlers & Associates to provide service. If Client wishes to retain BTSC and/or EIP, a separate agreement with such affiliate will be provided for Client's consideration and approval. Ehlers & Associates and these affiliates do not share fees. However, compensation paid to personnel of Ehlers & Associates and its affiliates is based on the overall profitability of the Ehlers Companies and, therefore, fees earned by the affiliates of Ehlers & Associates may affect the compensation of Ehlers & Associates personnel.

Ehlers Companies is the owner of Ehlers & Associates. Ehlers Companies does not participate in the day-to-day operations of the Municipal Advisor. A director of Ehlers Companies is an executive at U.S. Bank National Association, a subsidiary of U.S. Bancorp, which may provide or seek to provide other financial services to Client either directly or through an affiliate or subsidiary.

Solicitors/Payments Made to Obtain/Retain Client Business

Ehlers & Associates does not use solicitors to secure municipal advisor engagements; nor make direct or indirect payments to obtain or retain municipal advisory engagements with Client.

Payments from Third Parties

Ehlers & Associates does not receive any direct or indirect payments from third-parties to enlist Ehlers & Associates' recommendation to the Client of third-party services, any municipal securities transaction or any municipal financial product.

Payments/Fee-splitting Arrangements

Ehlers & Associates does not share fees with any unaffiliated parties that provide services to the Client. However, within a joint proposal with other professional service providers, Ehlers & Associates could be the contracting party, or be a subcontractor to the contracting party resulting in a fee splitting arrangement. In such cases, the fee due Ehlers & Associates will be identified in a Municipal Advisor Disclosure and no other fees will be paid to Ehlers & Associates from any of the other participating professionals in the joint proposal.

Municipal Advisor Registration

Ehlers & Associates is registered with the Securities and Exchange Commission (SEC) and Municipal Securities Rulemaking Board (MSRB).

Material Legal or Disciplinary Events

Neither Ehlers & Associates nor any of its associated persons have been involved in any legal or disciplinary events reported on Form MA or MA-I, nor are there any other material legal or disciplinary events to be reported. Ehlers & Associates' application for permanent registration as a municipal advisor with the (SEC) was granted on July 28, 2014 and contained the information prescribed under Section 15B(a)(2) of the Securities and Exchange Act of 1934 and rules thereunder. It did not list any information on legal or disciplinary disclosures.

Client may access Ehlers & Associates' most recent Form MA and each most recent Form MA-I by searching the Securities and Exchange Commission's EDGAR system (currently available at <http://www.sec.gov/edgar/searchedgar/companysearch.html>) under either our Company Name (Ehlers & Associates, Inc.) or by using the currently available "Fast Search" function and entering our CIK number (0001604197).

Ehlers & Associates has not made any material changes to Form MA or Form MA-I since that date.

MSRB Contact Information

The website address of the MSRB is www.msrb.org. Posted on the MSRB website is a municipal advisory client brochure that describes the protections that may be provided by MSRB rules and how to file a complaint with the financial regulatory authorities.

Appendix B Debt Issuance Scope of Work

Scope of Service

Client has retained Ehlers & Associates to assist Client in the issuance of debt ("Issuance") to finance and/or refinance a Project. Ehlers & Associates agrees to work with Client's Financing Team (Client staff member(s) and other professionals such as Bond Counsel selected by Client to assist in the Issuance) and provide the following scope of services in connection with the Issuance:

Authorization

- Provide information or input to assist Client with meeting the legal Issuance requirements.
- Develop a timeline of steps and actions required to meet legal and financing requirements related to the Issuance. As directed, requested or required:
 - assist Client with selection and engagement of other members of the finance team;
 - participate in preparing materials and/or attending meetings for proceedings required to lawfully authorize the Issuance;
 - assist Client in preparing information to explain the financing plan and the financial impact of the Issuance;
 - attend meetings to assist in explaining the financing plan and the impact of the proposed Issuance to elected officials and constituents.

Debt Issuance

- Use its best efforts to execute the financing plan in accordance with Client's directives;
- Present a financing plan to Client in the form of a Presale Report;
- Request current and necessary information from Client, if the Issuance proceeds forward;
- Discuss with Client post-issuance compliance obligations including continuing disclosure, record-keeping, arbitrage monitoring;
- Finalize Issuance details and time line with Client;
- Assist, as directed by Client, with preparation of preliminary official statement for review by Client's Financing Team;
- Conduct offering document Due Diligence;
- Distribute preliminary official statement in accordance with Notice of Sale and/or Client's direction;
- Assist Client with credit rating(s) and/or credit enhancement(s), as necessary;
- Assist Client with responding to questions regarding the Issuance;
- Conduct the sale and coordinate day of sale activities with Client's Financing Team;
- Document the results of day of sale activities in the form of a Sale Day report;
- Assist, as directed by Client, with preparation of final official statement for review by Client's Financing Team;
- Distribute final official statement in accordance with Notice of Sale and/or Client's direction.

Post Issuance

- Prior to the closing of the Issuance, coordinate the closing including document development and distribution as well as coordinate transfer of funds, as required.
- Provide electronic or hard copy Issuance transcripts, as directed by Client.
- Respond to Client questions relating to the Issuance.
- Monitor refunding opportunities on Client's behalf for all Client debt.

Compensation

The fee for this engagement shall not exceed \$25,800. This fee covers all services to be provided by Ehlers & Associates under the "Scope of Service" section as set forth herein.

Client will not be assessed by Ehlers & Associates any costs relating to copies, postage or mileage. Ehlers & Associates fees are due and payable upon the closing of the issue and will be paid at closing from Issuance proceeds unless directed otherwise in writing by the Client.

The Client is responsible for all other expenses related to the Issuance. Examples of potential expenses that may apply include, but are not limited to, the following: underwriting discount, legal services, rating expenses, publication of notices, paying agent fees, escrow agent fees, verification agent, trustee fees, accounting services, CUSIP expense, and any fees charged for information required for preparation of an official statement or other offering document.

Hourly Charges

For any service directed by Client and not covered by this, or another applicable Appendix, Ehlers & Associates will bill Client at an hourly rate that is dependent upon the task/staff required to meet Client request at no less than \$125.00/hour and not to exceed \$350.00/hour.

This debt issuance engagement will end upon receipt of debt issuance funds by Client.

EMERGENCY MEDICAL SERVICE AGREEMENT

This agreement entered into this _____ of day of _____, 2020 by and between the City of Horicon, Municipality (hereinafter referred to as the CITY) and the Village of Kekoskee (hereinafter referred to as the VILLAGE).

WHEREAS, the CITY was approached by the VILLAGE to provide Emergency Medical Service to the VILLAGE and;

WHEREAS, the CITY is willing to provide requested service on a temporary, month-by-month basis, not to exceed six (6) months,

NOW THEREFORE, the parties agree as follows:

1. The CITY shall provide Emergency Medical Service to the VILLAGE in the service area identified as Exhibit A (attached).
 - Emergency Medical Service shall be provided twenty-four (24) hours per day and seven (7) days per week to all parts of the VILLAGE affected by this agreement.
 - The CITY shall have on call two (2) fully equipped and qualified ambulance units based at the Public Safety Building in the City of Horicon.
 - The CITY shall comply with all applicable regulations regarding staffing and operation of its Emergency Medical Service.
2. In consideration of the CITY making its Emergency Medical Service available to the VILLAGE, the VILLAGE shall pay the CITY a monthly user fee of one thousand two hundred dollars (\$834.00). Said fee shall be paid on or before the 1st of every month.
3. The CITY shall bill the individual that received service for each emergency ambulance call.
4. The CITY shall be entitled to charge individual users of the service in accordance with the CITY's current rate schedule as contained in Exhibit B.
5. The CITY will submit invoices to the individual, individual's estate, Medicare, and Medical Assistance only.
6. The VILLAGE agrees to pay for Emergency Medical Service provided in their area after ninety (90) days of the first billing if the CITY was unsuccessful in collecting payment.
7. The VILLAGE further agrees to accept the responsibility to bill and collect for Emergency Medical Service provided from the responsible party after the ninety (90) day period.
8. The terms of this agreement shall begin April 1, 2020 and continue on a month-by-month basis not to exceed six (6) months (September 30, 2020).

VILLAGE OF KEKOSKEE:

This agreement was approved at a Village of Kekoskee Board Meeting on the _____ day of _____, 2020.

_____ Village President

ATTEST:

Village Clerk

CITY OF HORICON:

This agreement was approved by the City of Horicon Common Council on the _____ day of _____, 2020.

City of Horicon:

James R. Grigg, Mayor

ATTEST:

Kristen M. Jacobson, City Clerk-Treasurer

MEMO

Date: February 14, 2020

To: Mayor Grigg
All Alderpersons

From: Kristen M. Jacobson, City Clerk-Treasurer



Re: Personal Property Tax – Sites at the Playful Goose Campground

In 2006 the City of Horicon began assessing personal property located on the individual sites located within the Playful Goose Campground. Such items assessed and taxed are permanent decks and sheds, and the tax bill is the responsibility of the entity owning the property (leasing the site) as of January 1st of the calendar year. In order to maintain this process, it is necessary to receive timely and accurate records from the owners of the Playful Goose Campground as well as maintain access to the individual sites within the campground. Through the years the record system has become unreliable and recent legislation does not afford the City the right to access the Campground to inspect for decks and sheds.

The 2019 personal property tax roll contained 46 accounts within the Campground with a total assessed value of \$53,800, applying the City's portion of the mill rate creates an anticipated taxes receivable of \$601.02. As of today, 19 of the accounts have failed to make payment on their personal property tax bill totaling \$540.96. Personal Property tax is handled at a local level, as such the City is responsible for collection of all tax and the overlying entities are made whole, meaning the City is not only not collecting their portion of the tax, but we are paying the other entities for their unpaid portions. An easy way to look at this for 2019 is the City taxed \$601.02 on the personal property located at the Playful Goose Campground, but \$540.96 is unpaid to all entities, meaning the City has netted \$62.06 on this endeavor to date. My office will continue efforts to collect but, in the end, this will cost the City additional funds and time and ultimately 100% collection will not be obtained.

It is my recommendation the Common Council discontinue the practice of assessing and taxing the personal property located on individual sites within the Playful Goose Campground.