



## AGENDA FOR COMMITTEE OF THE WHOLE

A Committee of the Whole meeting will be held on **Monday, November 20, 2023 at 6:30 PM** in the **Council Chambers at City Hall, 819 Superior Avenue, Tomah, WI.**

### Join Zoom Meeting:

<https://zoom.us/j/7689466740?pwd=dEdLR2hXK0ZYMk1qNU5vNFlwMzdSZz09>

Meeting ID: 768 946 6740 Password: Tomah2020  
Dial by your location +1 312 626 6799 US (Chicago)

### CALL TO ORDER – ROLL CALL

### APPROVAL OF THE MINUTES:

- [1.](#) Approval of Minutes from October 16, 2023

### REPORTS:

#### **Parks & Recreation**

- [2.](#) Tomah Parks and Recreation Program Report
- [3.](#) Review of Bids and Award Contract(s) for Tomah Ice Center Addition

#### **City Clerk**

- [4.](#) City Clerk Monthly Report

#### **Treasurer**

- [5.](#) October 31, 2023 Cash and Investments Schedule
- [6.](#) Preliminary October 31, 2023 Revenue and Expenditures with Comparison to Budget

#### **Public Works & Utilities**

- [7.](#) Public Works And Utilities Director Report

#### **Police Department**

- [8.](#) Police Department Monthly Report - October 2023

#### **Chamber/Convention & Visitors Bureau**

### GENERAL:

- [9.](#) Approval of Change of City of Tomah Insurance Contract
- [10.](#) Request by Melissa Shutter for consideration of granting her a beverage operator's license.
- [11.](#) Request by Michael Crapser for consideration of granting him a beverage operator's license.
- [12.](#) Request by Boys & Girls Club for City of Tomah to waive all permit fees to include all mechanical, plumbing, and construction permits for proposed remodel at 917 Superior Ave.. (Not commercial electric-Contracted service)
- [13.](#) Resolution to approve contract for City Employee FSA/DHC Plan
- [14.](#) Secondhand Article & Jewelry Dealer Licenses Application for Antique Mall of Tomah
- [15.](#) Request to utilize Economic Development Funds to contract Vandewalle & Associates to complete the City of Tomah Comprehensive Plan update
- [16.](#) Resolution Authorizing Payment of Monthly Bills
- [17.](#) Approval of City of Tomah Personnel Manual
- [18.](#) Mass Transit Shard Ride vendor selection, contract award and lease agreement approval

## **Committee of the Whole – November 20, 2023**

### **ADJOURN**

**NOTICE:** It is possible that a quorum of members of other governmental bodies of the municipality may be in attendance at the above-stated meeting to gather information. No action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice. Please note that, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service, contact Becki Weyer, City Clerk, at 819 Superior Avenue, Tomah, WI 54660.

# MINUTES FOR COMMITTEE OF THE WHOLE OCTOBER 16, 2023

## CALL TO ORDER – ROLL CALL

A Committee of the Whole was called to order by John Glynn on **Monday, October 16, 2023 at 6:30 PM** in the Council Chambers at City Hall, 819 Superior Avenue, Tomah, WI. The meeting was held in person and available via Zoom. Present: Richard Yarrington, Shawn Zabinski, John Glynn, Lamont Kiefer, and Dean Peterson. Absent: Michael Murray, Travis Scholze, Nicole Hart, and Nellie Pater. All motions are unanimously approved unless otherwise noted. Also present: Kirk Arity, Becki Weyer, Molly Powell, Scott Holum, Joe Protz, and Tina Thompson. All motions are unanimously approved unless otherwise noted.

## Approval of Minutes from September 18, 2023

Motion by Peterson, second by Zabinski, to approve the minutes from September 18, 2023. Motion carried.

## REPORTS:

### City Clerk Monthly Report

The list of newly appointed election workers will be on the December agenda, and the clerk's office is busy collecting interest until then. There have not been any updates on AB304 relating to alcohol beverage licenses. The final HR handbook should be presented at the November meetings. Open enrollment ends on October 21, 2023.

### September 30, 2023 Cash and Investments Report

Motion by Kiefer, second by Peterson, to recommend the Council approve the September 30, 2023 Cash and Investments report. Motion carried.

### Preliminary August 31, 2023 Revenues and Expenditures with Comparison to Budget

There are debt service interest-only payments due at the end of the month. For those who were unable to attend the budget meeting, city staff originally started budgeting with a \$275,000 deficit. Over the course of multiple rounds, they were able to present a balanced budget at the October Budget Workshops. The annual Lake Committee meeting will be held at 6:15 directly before the public meeting for the budget approval.

### Tomah Parks and Recreation Program Report

Parks: Completing maintenance on equipment and buildings and cleaning up the parks. The Winnebago new bathroom is open but does need final work. They finished the installation of music equipment for the rotary plaza music Park and the ribbon cutting was on October 3, 2023, at noon. They are getting a survey done on the lot line at the Boy Scout Cabin to do work on the hillside to dry the area up and place a water line for a probable future restroom. The goal is to have the shelter ready to renet in summer of 2024. Dir. Protz covered the upcoming rec programs. He is cleaning the former Fire station and Ambulance buildings. Once cleaned, they will begin scheduling programs and rentals. The Aquatic Center will be winterized this week. Bathrooms should remain open in the parks through Halloween unless the weather turns much colder.

### Public Works And Utilities Director Report

Street: The crews are surveying the storm sewers throughout the city. Equipment preparation for the leaf pick up and winter season top the list of activities. A reminder to place the leaves on the boulevard and avoid adding other debris such as sticks and rocks to the leaf piles for pick up. There will be a free e-recycling event on October 28<sup>th</sup> at the Aquatic Center parking lot from 9:00 a.m. to 12 noon.

Water Department: Operations are normal. The city-wide flushing took place in the first week of October. This continues to allow us to improve the quality of our water for the city residents.

Lake Committee: The Lake Committee's next meeting is scheduled for November tentatively scheduled for November 16 at 5:00 p.m. in the Council Chambers. There is a concern that the public is throwing rocks from the rip rap that is washing away the shore. The Lake Committee has created signs that will be hung, along with informational literature.

### Police Department Monthly Report - September 2023

Chief Holum presented a written report and asked the council for any questions. They are accepting applications for their vacant patrol officer until November 11, 2023. They are also in the hiring process. Trick or Treating hours are from 5pm to 8pm. Officers will be doing the Trunk or Treat Events. Officer Blackhawk will be traveling to Canada

**Committee of the Whole – October 16, 2023**

next month to pick up the new canine. The six new radar signs will be installed soon. The generator project and records management projects are completed and running well. The city server project is underway and will be completed in the next week. Employees are appreciative of the wage increases approved by the Council at the Budget workshop.

**Chamber/Convention & Visitors Bureau**

Ribbon Cuttings; Core Inc. and the JNC Latin Grocery. The Career and Job fair will be held in January rather than in April or May next year. The October CVB meeting will be rescheduled.

**Secondhand Article Dealer License Application for Creative Tech Team LLC of Tomah**

Motion by Yarrington, second by Peterson, to recommend the Council approve the secondhand article dealer license for Creative Tech Team LLC of Tomah. Motion carried.

**Temporary Class “B” license application by Queen of the Apostles to sell fermented malt beverages at its Queen of the Apostles Fall Fest on October 29, 2023.**

Motion by Kiefer, second by Peterson, to recommend the Council approve the temporary Class “B” license application by Queen of the Apostles for Fall Fest on October 29, 2023. Motion carried.

**Approval of Vehicle Personnel Policy Change**

SET recommends adding language to the current policy that would allow employees to take company vehicles home with Department Director approval to help better run the city in after-hours situations. Motion by Kiefer, second by Peterson, to recommend the Council approve the change to the Vehicle Policy as presented. Motion carried.

**Approval for adoption of State Records Retention Guidelines**

The City of Tomah currently has its own records retention schedule that is not comprehensive enough to properly preserve and destroy records and files and has contributed to old records that have not been culled over the years as appropriate. Adoption of these schedules should future proof the city in case they are updated again. The city first needs to seek the State Public Record’s Board’s approval for the city to adopt the state’s record schedules, but once approved, we will need to update the ordinance to reflect the adoption. Motion by Yarrington, second by Zabinski, to recommend the Council approve the adoption of the state guidelines for record’s retention. Motion carried.

**Resolution Authorizing Payment of Monthly Bills**

Motion by Kiefer, second by Zabinski, to recommend the Council approve the Resolution Authorizing Payment of Monthly Bills in the amount of \$1,643,028.06. Motion carried.

**Adjourn**

Motion by Kiefer, second by Peterson, to adjourn. The meeting was adjourned at 6:56 p.m.

Respectfully Submitted,

Rebecca Weyer, City Clerk

**Other Parks**

- Maintenance on equipment and buildings
- Park Winterization
- Public works replaced roadway at Veterans Park and added concreted sidewalk to the Soccer Concession stand.
- New Ballfield construction is ongoing.
- Public works cleared area behind Scout Cabin will continue to work on site improvement in the Spring.
- Blvd Tree program will begin in the Spring.
- Holiday Lights will be both in Winnebago Park and Gillett Park

**RECREATION PROGRAMS**

- Fall Programing concluded with 13 Co Rec Volleyball teams, 8 Co Rec Softball Teams, 197 Youth Football Participants.
- Open Gym began on October 15<sup>th</sup>
- Youth Basketball sign up began on October 15<sup>th</sup> program begins December 2.
- Recruiting officials for Adult League Basketball, League sign up begin league to start December 13<sup>th</sup>.
- Women's Indoor Volleyball Sign up.
- Working on cleaning the former Fire Station and Ambulance, once cleaned will begin scheduling programs and rentals.

**AQUATIC CENTER**

Winterized.

**RECREATION PARK**

- October 7, 14-Wedding, Oct 21<sup>st</sup>-Medieval Reenactment. Oct 27-29 Gun Show.
- November-4 Fire Dept Hunters Night Out, 9-11<sup>th</sup> Glen Miller Auction, 18<sup>th</sup>-Senior Center Craft Fair, 25<sup>th</sup>-Quinceanera.
- December-1-2 Glen Miller Auction, 8-9 LARP, 13-14 Blood Drive, 17- Special Rec Holiday Party, 23-24 Bible E Free Christmas Event.
- High School and Middle School Gymnastics is in Exhibit Building.
- General upkeep and maintenance on buildings
- Received bids for Tomah Ice Center Addition on Tuesday November 7<sup>th</sup>.
- Tomah Youth Hockey are working with the Woodsmen on their inaugural season at the Ice Center.

*Joe Protz*

**Joe Protz**  
**Director Tomah Parks and Recreation**

**STAFF REPORT**

**Agenda Item:** Bid Review and award contract for Tomah Ice Center Addition

**Summary and Background Information:**  
(appropriate documentation attached)-

- The Park and Recreation Commission along with the City Council has authorized 1.25 percent of room tax to be used for Tomah Ice Center Addition.
- Keller Inc. has reviewed the bids and will have a summary for the Committee of the Whole to review and make a recommendation to the City Council.

**Fiscal Note:** 1.25% of room tax will be utilized to pay for project.

**Recommendation:**

Review bids and award contracts if it is in the scope of the approved funding.

Joe Protz  
Joe Protz, Director

11-14-23  
Date

# TOMAH YOUTH HOCKEY ICE ARENA RENOVATIONS

BID UNIT	CONTRACTOR	BID AMOUNT	PROOF OF RESPONSIBILITY	BID BOND	ACKNOWLEDGE ADDENDUMS	ALTERNATE 1	ALTERNATE 2	ALTERNATE 3	ALTERNATE 4	ALT 1 TAX	ALT 2 TAX	ALT 3 TAX	PERFORMANCE BOND	TAX	CONTRACT AMOUNT
01 EARTHWORK	GERKE EXCAVATING	\$64,495.00	Y	Y	Y	\$3,100.00	\$4,766.00	\$0.00	\$0.00				\$1,423.33	\$838.73	
02 PEMB	OLYMPIC BUILDERS	\$160,351.00	Y	Y	Y	\$29,940.00	\$91,437.00	\$0.00	\$0.00	\$400.00	\$1,705.00		\$1,400.00	\$2,871.00	
03 ASPHALT	MATHY	\$25,210.30	Y	Y	Y	\$0.00	\$0.00	\$0.00	\$0.00				\$250.00	\$0.00	
04 CAST IN PLACE CONCRETE	GERKE EXCAVATING	\$59,218.00	Y	Y	Y	\$27,500.00	\$48,606.00	\$0.00	\$0.00	\$412.68	\$665.35		\$0.00	\$1,111.06	
05 RESINOUS FLOORING	KEVCO	\$1,700.80	N	N	N	\$0.00	\$0.00	\$0.00	\$0.00				\$0.00	\$8.00	
06 MASONRY	FOWLER & HAMMER	\$159,800.00	Y	Y	N	\$0.00	\$0.00	\$0.00	\$0.00				\$1,000.00	\$1,100.00	
07 CARPENTRY	AMERICON	\$158,600.00	Y	Y	N	\$21,200.00	\$29,800.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00		\$1,400.00	\$2,090.00	
08 ALUMINUM STOREFRONTS	CORCORAN	\$17,465.00	Y	Y	Y	\$0.00	\$335.00	\$0.00	\$0.00				\$228.85	\$448.00	
09 SECTIONAL DOORS	CASEY'S	\$0.00	Y	Y	Y	\$21,117.38	\$0.00	\$0.00	\$0.00				\$0.00	\$0.00	
10 ATHLETIC FLOORING	BASEMAN	\$30,515.00	Y	Y	N	\$0.00	\$0.00	\$17,446.00	\$0.00				\$0.00	\$1,678.00	
11 ACOUSTICAL CEILINGS	CENTRAL CEILING	\$4,278.00	Y	Y	Y	\$0.00	\$0.00	\$0.00	\$0.00				\$100.00	\$100.00	
12 PAINTING AND FINISHES	MPI	\$16,717.00	Y	Y	Y	\$950.00	\$1,870.00	\$0.00	\$0.00				\$408.00	\$135.00	
13 FIRE PROTECTION	AHERN	\$0.00	Y	Y	N	\$0.00	\$0.00	\$0.00	\$0.00				\$0.00	\$0.00	
14 PLUMBING	HENGEL	\$69,800.00	Y	Y	Y	-\$3,800.00	-\$3,800.00	\$0.00	\$0.00				\$630.00	\$1,500.00	
15 HVAC	WISCONSIN MECHANICAL	\$49,171.85	Y	Y	N	\$5,593.00	\$42,040.00	\$0.00	\$0.00	\$115.72	\$1,500.00		\$583.07	\$750.99	
16 ELECTRICAL	KISH	\$46,639.00	N	Y	Y	\$5,261.00	\$11,584.00	\$0.00	\$33,900.00	\$96.00	\$183.00		\$438.00	\$1,218.00	
<b>TOTALS</b>		<b>\$863,960.95</b>				<b>\$110,861.38</b>	<b>\$226,638.00</b>	<b>\$17,446.00</b>	<b>\$33,900.00</b>				<b>\$7,861.25</b>	<b>\$13,848.78</b>	
ARCHITECTURAL DESIGN FEES		\$65,973.70				\$0.00	\$0.00	\$0.00	\$0.00						
CIVIL DESIGN		\$10,130.00				\$0.00	\$0.00	\$0.00	\$0.00						
CM FEES		\$123,175.29				\$13,303.37	\$27,196.56	\$2,093.52	\$4,068.00						
GENERAL CONDITIONS		\$86,396.10				\$11,086.14	\$22,663.80	\$1,744.60	\$3,390.00						
CONTINGENCY		\$0.00				\$0.00	\$0.00	\$0.00	\$0.00						
SUB TOTAL		\$1,149,636.03				\$135,250.88	\$276,498.36	\$21,284.12	\$41,358.00						
BOND SAVINGS		-\$388.62													
TAX SAVING		-\$13,848.78				-\$2,524.40	-\$5,553.35	\$0.00	-\$383.00						
BUILDERS RISK INSURANCE .05% (KELLER)		\$5,748.18				\$676.25	\$1,382.49	\$106.42	\$206.79						
<b>PROJECT TOTAL</b>		<b>\$1,141,146.81</b>				<b>\$1,274,549.55</b>	<b>\$1,413,474.32</b>	<b>\$1,162,537.35</b>	<b>\$1,182,711.60</b>						
PROJECT TOTAL w/ ALTERNATE #1		\$1,277,073.95													
PROJECT TOTAL w/ ALTERNATE #1 & #2		\$1,554,954.80													
PROJECT TOTAL w/ ALTERNATE #1, #2, & #3		\$1,576,345.34													
PROJECT TOTAL w/ ALTERNATE #1, #2, #3, & #4		\$1,617,910.13													



**CITY CLERK – MONTHLY REPORT OCTOBER 2023****Elections**

- The list of new/returning election workers will be on the agenda in the December Council meeting for approval. Staff need to wait for party lists prior to completing approval of election workers. The Clerk's office has received about 50% of the letters of interest sent out a few weeks ago, a total of 28 workers so far.
- We have received our full order of new absentee envelopes from Bear Graphics. We should be stocked for all the elections in 2024. The department has been working on getting ready for a big election year in 2024.

**Other clerk Info**

- Completed the Bid opening with Parks and Rec Director Joe Protz and Kelly from Keller Inc. The bid opening was televised and went well. Kelly will be present at the Council meeting to discuss the final winning bids.
- Assembly Bill 304 relating to alcohol beverage licenses and server licenses passed the senate on 11/14/2023 in a 21-11 vote. As of this writing, the bill will now go to Gov. Evers who can veto it or sign it into law. We will share more information on how this will affect the municipality and the clerk's office once the bill is signed into law.

**HR Related**

- The final handbook is on the agenda for Committee of the Whole and Council approval. The handbook includes all the changes the council has approved over the last 10 years. Paper copies of the handbook are available. The plan is to add an employee area to our city website page where the current handbook will be available electronically, along with the traditional paper copies of the book.
  - Open enrollment was over on 10/20/2023. All employee benefits have been keyed and turned into payroll to get ready for December deductions for January coverages. Interestingly, after the switch to the ETF Deltavision vs. VSP, we had a 21% increase in enrollment from 2023 and a 65% increase in accident insurance enrollment from 2023.



City Clerk  
November 14, 2023



**City of Tomah  
Cash and Investments  
October 31, 2023**

Fund 01 - General Fund						
Investment Description		Investment Type	C/D Rate	Due	Beginning Balance 9/30/2023	Ending Balance 10/31/2023
Pershing	Alliant CR Chicago	C/D	5.00	01/30/26	103,000.00	103,000.00
Pershing	Corning Fed CR	C/D	5.35	04/04/24	105,000.00	105,000.00
Pershing	Spokane Teachers CU	C/D	5.00	11/25/24	115,000.00	115,000.00
Pershing	State Bank of India NY	C/D	1.05	06/10/25	245,000.00	245,000.00
Pershing	Global Fed Anchorage	C/D	5.20	06/16/25	120,000.00	120,000.00
Pershing	Texas Exchange Bk Crowley	C/D	1.00	06/19/25	155,000.00	155,000.00
Pershing	Texas Exchange Bk	C/D	0.85	04/10/22	200,000.00	200,000.00
Pershing	Live Oak Bk	C/D	0.60	10/08/26	100,000.00	100,000.00
Pershing	Rollstone Bank & Trust	C/D	3.55	08/23/27	165,000.00	165,000.00
Pershing	Bridgewater Bk	C/D	0.55	09/20/27	60,000.00	60,000.00
Pershing	Toyota Fin Svgs Bank	C/D	0.90	11/30/27	100,000.00	100,000.00
Pershing	Morgan Stanley Pvt Bank	C/D	0.75	01/27/28	70,000.00	70,000.00
Pershing	Frazer Bk Okla	C/D	1.10	06/26/28	50,000.00	50,000.00
Pershing	Federal Home Ln Bank	C/D	4.75	11/21/23	200,000.00	200,000.00
Pershing	Federal Farm Credit	C/D	1.54	11/30/26	300,000.00	300,000.00
Pershing	Federal Farm Credit Bank	C/D	2.45	02/23/28	145,000.00	145,000.00
Pershing	US Govt MM Fund	MM			14,944.35	17,633.57
FMB	x706	C/D	0.40	01/15/22	118,902.94	118,902.94
LGIP	01	TF			6,253.39	6,281.89
Bank First	X6465	M/M	2.96		1,803,049.29	1,314,866.89
Bank First	ED X1194	M/M			156,174.01	158,414.44
CCF	ICS MM ACCOUNT	M/M			727,042.14	728,587.41
CCF	X768	M/M	0.10		27,745.43	27,806.24
<b>TOTAL</b>					<b>5,087,111.55</b>	<b>4,605,493.38</b>

Fund 07 - Debt						
Investment Description		Investment Type			Beginning Balance 9/30/2023	Ending Balance 10/31/2023
LGIP	06	T/F			7,882.30	7,918.22
Bank First	X6465	M/M	2.96		363,690.60	365,586.17
<b>TOTAL</b>					<b>371,572.90</b>	<b>373,504.39</b>

Fund 08 - Capital						
Investment Description		Investment Type			Beginning Balance 9/30/2023	Ending Balance 10/31/2023
LGIP	02	T/F			87,704.06	88,103.75
Pershing	2022A	M/M			902,151.95	8,748.06
Pershing	2022A - US Treas Bills				1,629,000.00	2,321,000.00
Pershing	2023A	M/M			2,000,300.85	2,035,503.87
Pershing	2023A - Morgan Stanley	C/D	4.80		50,000.00	50,000.00
Pershing	2023A - Federal Farm Cons		4.75		1,090,000.00	1,090,000.00
Pershing	2023A - US Treas Bills		3.75		126,000.00	126,000.00
Bank First	X6465	M/M	2.96		83,983.13	84,420.85
CCF	X768	M/M	0.10		25,909.62	25,966.41
<b>TOTAL</b>					<b>5,995,049.61</b>	<b>5,829,742.94</b>

**City of Tomah  
Cash and Investments  
October 31, 2023**

Fund 02 - Lake						
	Investment Description	Investment Type	C/D Rate	C/D Due	Beginning Balance 9/30/2023	Ending Balance 10/31/2023
RIA	4337420053	C/D	1.85	03/03/21	15,304.33	15,356.32
LGIP	03	TF			28,669.20	28,799.85
RIA	44374202	M/M			205,423.79	205,633.15
<b>TOTAL</b>					<b>249,397.32</b>	<b>249,789.32</b>

Fund 04 - CDBG						
	Investment Description	Investment Type			Beginning Balance 9/30/2023	Ending Balance 10/31/2023
TACU		CK			1,142.63	1,142.67
TACU		SAVINGS			1,817.66	2,293.74
Bank First		CK			873.55	873.55
Bank First	X0822	SAVINGS			255,670.61	272,622.96
<b>TOTAL</b>					<b>259,504.45</b>	<b>276,932.92</b>

Sewer Department						
	Investment Description	Investment Type	C/D Rate	C/D Due	Beginning Balance 9/30/2023	Ending Balance 10/31/2023
Pershing	First Natl Bk Amer East Lansing	C/D	0.75	04/30/26	115,000.00	115,000.00
Pershing	Sallie Mae Murray UTAH	C/D	0.90	06/30/26	180,000.00	180,000.00
Pershing	Mid American CU	C/D	5.25	07/03/25	240,000.00	240,000.00
Pershing	US Treasury Bills	C/D		12/28/23	485,000.00	485,000.00
Pershing	Pershing MM	M/M			3,976.19	4,920.15
LGIP	04	T/F			570,436.51	573,036.17
CCF	XX8352	M/M			409,814.03	410,712.25
CCF	ICS Sweep	M/M			266,382.03	266,948.26
Bank First	X6341	M/M			1,421,546.60	1,226,197.10
Bank First	CLEARING ACCT	M/M			1,021,856.61	870,872.92
<b>TOTAL</b>					<b>4,714,011.97</b>	<b>4,372,686.85</b>

Water Department						
	Investment Description	Investment Type	C/D Rate	C/D Due	Beginning Balance 9/30/2023	Ending Balance 10/31/2023
Pershing	Texas Exchange	C/D	0.60	12/18/25	90,000.00	90,000.00
Pershing	Flagstar Bk Troy Mich.	C/D	0.45	08/14/24	245,000.00	245,000.00
Pershing	Toyota Fin Svgs Bank	C/D	0.90	11/30/27	145,000.00	145,000.00
Pershing	United Roosevelt Svgs	C/D	0.55	03/12/26	245,000.00	245,000.00
Pershing	First Natl Bk Amer East Lansing	C/D	0.75	04/30/26	40,000.00	40,000.00
Pershing	First Tech Fed CU	C/D	5.35	03/29/23	245,000.00	245,000.00
Pershing	Mid American CU	C/D	5.25	07/03/25	8,000.00	8,000.00
Pershing	Sunwest Bk Irvine	C/D	0.70	04/30/26	45,000.00	45,000.00
Pershing	US Bank Salt Lake City	C/D	0.95	09/22/26	100,000.00	100,000.00
Pershing	Pacific Western	C/D	5.50	09/30/24	245,000.00	245,000.00
Pershing	Centris Fed CR	C/D	5.65	03/24/25	130,000.00	130,000.00
Pershing	Affinity Fed CU	C/D	5.80	10/24/24	-	200,000.00
Pershing	California CU Glendale	C/D	5.65	10/27/25	-	200,000.00
Pershing	US Treasury Bills	C/D		10/05/23	550,000.00	162,000.00
Pershing	Pershing MM	M/M			253.76	828.30
LGIP	05	TF			10,712.57	10,761.39
CCF	x659	M/M			212,621.16	510,993.69
CCF	ISC SWEEP ACCOUNT 659	M/M			600,940.48	602,217.70
Bank First	CLEARING ACCT	M/M			729,055.27	538,529.03
<b>TOTAL</b>					<b>3,641,583.24</b>	<b>3,763,330.11</b>

**City of Tomah  
Cash and Investments  
October 31, 2023**

<b>TOTAL BY INSTITUTION</b>		
	<b>9/30/2023</b>	<b>10/31/2023</b>
Bank First	5,835,899.67	4,832,383.91
Pershing	11,157,627.10	11,007,633.95
CCF	2,270,454.89	2,573,231.96
Farmers & Merchants Bank Kendall	118,902.94	118,902.94
Local Government Investment Pool	711,658.03	714,901.27
RIA Federal Credit Union	220,728.12	220,989.47
Tomah Area Credit Union	2,960.29	3,436.41
<b>TOTAL</b>	<b>20,318,231.04</b>	<b>19,471,479.91</b>

CITY OF TOMAH  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
01-41110 GENERAL PROPERTY TAXES	.00	3,681,647.00	3,681,648.00	1.00	100.0
01-41130 OMITTED TAXES	.00	5,521.94	2,000.00	( 3,521.94)	276.1
01-41140 MOBILE HOME FEES	.00	89,165.01	80,000.00	( 9,165.01)	111.5
01-41220 SALES TAX DISCOUNT	.00	.00	100.00	100.00	.0
01-41225 VEHICLE REGISTRATION REVENUE	541.50	5,324.50	8,000.00	2,675.50	66.6
01-41310 LIEU TAX-MUNICIPAL OWED UTIL	.00	340,153.00	375,000.00	34,847.00	90.7
01-41320 LIEU TAX-TAX EXEMPT ENTITIES	.00	38,394.73	38,000.00	( 394.73)	101.0
01-41800 INTEREST ON DELINQUENT PP TAX	12.86	572.85	500.00	( 72.85)	114.6
01-41810 INTEREST ON DELINQUENT RE TAX	.00	10,626.90	20,000.00	9,373.10	53.1
01-41815 GENERAL AG USE PENALTY	.00	678.15	.00	( 678.15)	.0
<b>TOTAL TAXES</b>	<b>554.36</b>	<b>4,172,084.08</b>	<b>4,205,248.00</b>	<b>33,163.92</b>	<b>99.2</b>
<u>SPECIAL ASSESSMENTS</u>					
01-42400 CURB & GUTTER SPEC ASMT	.00	10,127.52	.00	( 10,127.52)	.0
01-42500 SIDEWALK-SPEC ASMT	.00	87,911.20	.00	( 87,911.20)	.0
<b>TOTAL SPECIAL ASSESSMENTS</b>	<b>.00</b>	<b>98,038.72</b>	<b>.00</b>	<b>( 98,038.72)</b>	<b>.0</b>
<u>FEDERAL &amp; STATE GRANTS</u>					
01-43213 FEDERAL GRANTS-LAW ENF OTHER	432.50	1,286.50	1,850.00	563.50	69.5
01-43410 STATE SHARED REVENUE	.00	443,554.58	1,850,000.00	1,406,445.42	24.0
01-43420 STATE FIRE INSURANCE REVENUE	.00	37,349.97	35,000.00	( 2,349.97)	106.7
01-43523 GEN GRANT-OTHER LAW ENFORC	.00	2,617.11	8,000.00	5,382.89	32.7
01-43531 STATE GRNT-LOCAL TRANSPORT AID	191,677.94	766,711.64	712,000.00	( 54,711.64)	107.7
01-43610 STATE PMT MUNICIPAL SERVICES	.00	4,818.12	4,800.00	( 18.12)	100.4
01-43620 LIEU TAX-STATE CONSERV LANDS	.00	.00	250.00	250.00	.0
01-43690 STATE PAYMENTS-ELECTION AIDS	.00	958.33	.00	( 958.33)	.0
<b>TOTAL FEDERAL &amp; STATE GRANTS</b>	<b>192,110.44</b>	<b>1,257,296.25</b>	<b>2,611,900.00</b>	<b>1,354,603.75</b>	<b>48.1</b>
<u>LICENSES &amp; PERMITS</u>					
01-44100 BUSINESS & OCCUP LICENSES	325.00	32,489.00	40,000.00	7,511.00	81.2
01-44200 NON-BUSINESS LICENSES	37.00	1,842.00	2,000.00	158.00	92.1
01-44300 BUILDING PERMITS & INSPECTION	7,022.72	127,280.86	100,000.00	( 27,280.86)	127.3
01-44400 ZONING PERMITS & FEE	.00	332.00	600.00	268.00	55.3
01-44500 FIRE PERMIT FEES	.00	.00	1,500.00	1,500.00	.0
01-44900 OTHER REG PERMITS & FEES	.00	135.00	350.00	215.00	38.6
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>7,384.72</b>	<b>162,078.86</b>	<b>144,450.00</b>	<b>( 17,628.86)</b>	<b>112.2</b>

CITY OF TOMAH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES</u>					
01-45100 LAW & ORDINANCE VIOLATIONS	9,154.78	98,938.59	130,000.00	31,061.41	76.1
01-45221 GEN JUDGEMENT-LAW ENF EQUIP&P	20.46	52.01	100.00	47.99	52.0
01-45223 JUDGEMENT-OTHER EQUIP & PROP	.00	.00	50.00	50.00	.0
<b>TOTAL FINES</b>	<b>9,175.24</b>	<b>98,990.60</b>	<b>130,150.00</b>	<b>31,159.40</b>	<b>76.1</b>
<u>PUBLIC CHARGES</u>					
01-46100 GEN GOV'T PUBLIC CHARGE	25.00	4,302.84	9,000.00	4,697.16	47.8
01-46210 LAW ENFORCEMENT FEES	310.00	2,960.00	5,000.00	2,040.00	59.2
01-46220 FIRE DEPARTMENT FEES	1,480.00	6,640.00	5,000.00	( 1,640.00)	132.8
01-46240 WEIGHTS & MEASURES FEES	.00	.00	6,800.00	6,800.00	.0
01-46340 AIRPORT CHARGES	1,531.49	18,454.72	20,000.00	1,545.28	92.3
01-46430 REFUSE & GARB REVENUE	.00	4,340.00	1,500.00	( 2,840.00)	289.3
01-46435 RECYCLING REVENUE	.00	645.40	700.00	54.60	92.2
01-46440 WEED & NUISANCE CONTROL	.00	260.00	.00	( 260.00)	.0
01-46720 PARKS	772.51	17,437.93	16,000.00	( 1,437.93)	109.0
01-46721 RECREATION PARK	3,516.58	34,221.50	75,000.00	40,778.50	45.6
01-46722 AQUATIC CENTER	.00	57,439.86	50,000.00	( 7,439.86)	114.9
01-46723 RECREATION PROGRAMS	1,560.00	26,168.17	40,000.00	13,831.83	65.4
01-46729 PARK SPACE FEES	.00	.00	10,000.00	10,000.00	.0
<b>TOTAL PUBLIC CHARGES</b>	<b>9,195.58</b>	<b>172,870.42</b>	<b>239,000.00</b>	<b>66,129.58</b>	<b>72.3</b>
<u>OTHER GOVERNMENT CHARGES</u>					
01-47320 PUBLIC SAFETY CHARGE-MEG	.00	786.96	.00	( 786.96)	.0
01-47321 PUBLIC SAFETY CHARGE-SCHL RES	.00	63,246.42	75,000.00	11,753.58	84.3
<b>TOTAL OTHER GOVERNMENT CHARGES</b>	<b>.00</b>	<b>64,033.38</b>	<b>75,000.00</b>	<b>10,966.62</b>	<b>85.4</b>

CITY OF TOMAH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTEREST &amp; MISCELLANEOUS REVEN</u>					
01-48110 INTEREST INCOME	14,729.96	308,660.83	60,000.00	( 248,660.83)	514.4
01-48130 INT-SPEC ASSESS & SPEC CHARGES	.00	393.16	1,000.00	606.84	39.3
01-48200 GENERAL RENT	( 3,199.01)	7,825.22	14,500.00	6,674.78	54.0
01-48301 SALE-LAW ENFORCE EQUIPMENT	.00	.00	1,500.00	1,500.00	.0
01-48303 SALE-HIGHWAY EQUIP/PROP	.00	23,171.00	.00	( 23,171.00)	.0
01-48309 GEN SALE-OTHER EQUIP/PROP	.00	4,525.00	.00	( 4,525.00)	.0
01-48420 GEN INS RECOVERIES-LAW ENF	.00	1,500.00	1,500.00	.00	100.0
01-48440 INS RECOVERIS-OTHER EQUIP&PROP	.00	23,738.52	.00	( 23,738.52)	.0
01-48500 GENERAL DONATIONS	.00	500.00	.00	( 500.00)	.0
01-48502 DONATIONS-GRANTS ANDRES/EARLE	.00	5,114.56	.00	( 5,114.56)	.0
01-48522 DONATIONS-FIREFIGHTER'S FUND	.00	.00	85,000.00	85,000.00	.0
01-48900 OTHER MISCELLANEOUS	.00	13,332.02	35,313.63	21,981.61	37.8
01-48901 ED REVENUE	.00	17,572.64	20,000.00	2,427.36	87.9
01-48903 ED LOAN INT REPAYMENT	.00	2,591.23	4,100.00	1,508.77	63.2
<b>TOTAL INTEREST &amp; MISCELLANEOUS REVEN</b>	<b>11,530.95</b>	<b>408,924.18</b>	<b>222,913.63</b>	<b>( 186,010.55)</b>	<b>183.5</b>
<u>TRANSFERS IN</u>					
01-49200 TRANSFER FROM OTHER FUNDS	.00	.00	20,231.00	20,231.00	.0
01-49300 FUND BALANCE APPLIED	.00	.00	193,000.00	193,000.00	.0
<b>TOTAL TRANSFERS IN</b>	<b>.00</b>	<b>.00</b>	<b>213,231.00</b>	<b>213,231.00</b>	<b>.0</b>
<b>TOTAL FUND REVENUE</b>	<b>229,951.29</b>	<b>6,434,316.49</b>	<b>7,841,892.63</b>	<b>1,407,576.14</b>	<b>82.1</b>

CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE EXPENSES</u>					
01-51100-1100	LEGISLATIVE SAL-MANAGERIAL	2,000.00	18,000.00	24,000.00	6,000.00 75.0
01-51100-1320	LEGISLATIVE SOCIAL SECURITY	153.04	1,377.36	1,836.00	458.64 75.0
01-51100-2230	LEGISLATIVE UTIL-TELEPHONE	.00	138.38	225.00	86.62 61.5
01-51100-3100	LEGISLATIVE OFFICE SUPPLIES	.00	40.40	150.00	109.60 26.9
01-51100-3200	LEGISLATIVE PUB & SUBSCRIPTION	375.00	6,555.76	5,500.00 (	1,055.76) 119.2
01-51100-3250	LEGISLATIVE ASOC DUES	.00	4,000.00	7,115.00	3,115.00 56.2
01-51100-3300	LEGISLATIVE TRAVEL	.00	.00	250.00	250.00 .0
01-51100-3350	LEGISLATIVE TRAINING	.00	56.00	300.00	244.00 18.7
01-51100-3400	LEGISLATIVE OPERATING SUPPLIES	.00	269.86	750.00	480.14 36.0
TOTAL LEGISLATIVE EXPENSES		2,528.04	30,437.76	40,126.00	9,688.24 75.9
<u>JUDICIAL EXPENSES</u>					
01-51200-1100	JUDICIAL SALE-MANAGERIAL	1,083.38	9,750.42	13,000.00	3,249.58 75.0
01-51200-1120	JUDICIAL SAL-SUPPORT	4,168.02	40,638.08	54,202.72	13,564.64 75.0
01-51200-1250	JUDICIAL LONGEVITY	75.00	670.00	890.00	220.00 75.3
01-51200-1310	JUDICIAL WIS RETIRE	288.52	2,879.76	3,685.78	806.02 78.1
01-51200-1320	JUDICIAL SOCIAL SECURITY	367.87	3,526.27	5,141.01	1,614.74 68.6
01-51200-1330	JUDICIAL LIFE INSURANCE	24.80	167.85	175.00	7.15 95.9
01-51200-1340	JUDICIAL HEALTH INSURANCE	2,078.20	19,766.60	24,879.48	5,112.88 79.5
01-51200-2100	JUDICIAL PROF SERVICE	.00	470.23	500.00	29.77 94.1
01-51200-2110	JUDICIAL WITNESS FEE	.00	15.00	100.00	85.00 15.0
01-51200-2230	JUDICIAL UTIL-TELEPHONE	.00	462.59	215.00 (	247.59) 215.2
01-51200-2900	JUDICIAL SERVICE CONTRACT	21.00	7,205.16	7,300.00	94.84 98.7
01-51200-3100	JUDICIAL OFFICE SUPPLIES	45.95	469.48	2,000.00	1,530.52 23.5
01-51200-3250	JUDICIAL ASSN DUES	.00	845.00	845.00	.00 100.0
01-51200-3300	JUDICIAL TRAVEL	.00	370.37	500.00	129.63 74.1
01-51200-3350	JUDICIAL TRAINING	.00	60.89	250.00	189.11 24.4
TOTAL JUDICIAL EXPENSES		8,152.74	87,297.70	113,683.99	26,386.29 76.8
<u>LEGAL EXPENSES</u>					
01-51300-2100	LEGAL PROF SERVICES	2,700.00	35,533.70	51,000.00	15,466.30 69.7
TOTAL LEGAL EXPENSES		2,700.00	35,533.70	51,000.00	15,466.30 69.7

CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MAYOR EXPENSES</u>					
01-51410-1100	MAYOR SAL-MANAGERIAL	1,100.00	9,900.00	13,200.00	3,300.00 75.0
01-51410-1320	MAYOR SOCIAL SECURITY	84.15	757.35	1,009.80	252.45 75.0
01-51410-2230	MAYOR UTIL-TELEPHONE	.00	149.46	225.00	75.54 66.4
01-51410-3100	MAYOR OFFICE SUPPLIES	.00	.00	150.00	150.00 .0
01-51410-3200	MAYOR PUB & SUBSCRIPTION	.00	.00	2,000.00	2,000.00 .0
01-51410-3300	MAYOR TRAVEL	.00	.00	250.00	250.00 .0
01-51410-3350	MAYOR TRAINING	.00	.00	200.00	200.00 .0
01-51410-3400	MAYOR OPERATING SUPPLIES	.00	.00	100.00	100.00 .0
	TOTAL MAYOR EXPENSES	1,184.15	10,806.81	17,134.80	6,327.99 63.1
<u>ADMINISTRATOR EXPENSES</u>					
01-51415-2230	ADMINISTRATOR UTIL-TELEPHONE	119.06	1,289.80	.00 ( 1,289.80)	.0
	TOTAL ADMINISTRATOR EXPENSES	119.06	1,289.80	.00 ( 1,289.80)	.0
<u>CITY CLERK EXPENSES</u>					
01-51420-1100	CITY CLERK SAL-MANAGERIAL	6,816.00	66,456.00	77,533.46	11,077.46 85.7
01-51420-1120	CITY CLERK SAL-SUPPORT	5,102.44	50,773.65	67,207.09	16,433.44 75.6
01-51420-1140	CITY CLERK OVERTIME	.00	16.31	1,250.00	1,233.69 1.3
01-51420-1250	CITY CLERK LONGEVITY	15.00	100.00	.00 ( 100.00)	.0
01-51420-1310	CITY CLERK WIS RETIRE	701.04	7,008.10	9,927.36	2,919.26 70.6
01-51420-1320	CITY CLERK SOCIAL SECURITY	880.85	8,677.38	11,168.28	2,490.90 77.7
01-51420-1330	CITY CLERK LIFE INSURANCE	11.67	97.98	125.00	27.02 78.4
01-51420-1340	CITY CLERK MED HEALTH	4,146.60	39,422.70	46,649.02	7,226.32 84.5
01-51420-2100	CITY CLERK PROF SERVICE	.00	48.06	1,500.00	1,451.94 3.2
01-51420-2230	CITY CLERK UTIL-TELEPHONE	.00	579.72	750.00	170.28 77.3
01-51420-2900	CITY CLERK SERVICE CONTRACT	181.61	2,567.19	3,000.00	432.81 85.6
01-51420-3100	CITY CLERK OFFICE SUPPLIES	79.44	2,074.03	5,000.00	2,925.97 41.5
01-51420-3200	CITY CLERK PUB & SUBSCRIPTION	.00	1,102.06	3,200.00	2,097.94 34.4
01-51420-3250	CITY CLERK ASSN DUES	.00	155.00	400.00	245.00 38.8
01-51420-3300	CITY CLERK TRAVEL	.00	165.10	1,200.00	1,034.90 13.8
01-51420-3350	CITY CLERK TRAINING	.00	998.00	1,200.00	202.00 83.2
01-51420-3400	CITY CLERK OPERATING	.00	64.63	300.00	235.37 21.5
	TOTAL CITY CLERK EXPENSES	17,934.65	180,305.91	230,410.21	50,104.30 78.3



CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTIONS EXPENSES</u>					
01-51440-1120 ELECTIONS SAL-SUPPORT	.00	227.68	.00	( 227.68)	.0
01-51440-1130 ELECTIONS SAL-OPERATION	.00	5,136.02	5,000.00	( 136.02)	102.7
01-51440-1320 ELECTIONS SOCIAL SECURITY	.00	.00	382.50	382.50	.0
01-51440-2900 ELECTIONS SERVICE CONTRACT	.00	.00	1,000.00	1,000.00	.0
01-51440-3100 ELECTIONS OFFICE SUPPLIES	35.91	1,971.56	4,500.00	2,528.44	43.8
01-51440-3200 ELECTIONS PUB & SUBS	.00	1,392.05	1,500.00	107.95	92.8
01-51440-3400 ELECTIONS OPERATING	.00	3,333.29	1,500.00	( 1,833.29)	222.2
TOTAL ELECTIONS EXPENSES	35.91	12,060.60	13,882.50	1,821.90	86.9
<u>COMPUTER EXPENSES</u>					
01-51450-2900 COMPUTER SERVICE CONTRACT	15,300.70	107,888.55	111,903.00	4,014.45	96.4
01-51450-3100 COMPUTER OFFICE SUPPLIES	.00	273.61	1,500.00	1,226.39	18.2
01-51450-3400 GEN COMPUTER OPERATING SUP	.00	240.00	.00	( 240.00)	.0
01-51450-3500 COMPUTER REPAIR & MAINTENANCE	.00	18.38	1,200.00	1,181.62	1.5
TOTAL COMPUTER EXPENSES	15,300.70	108,420.54	114,603.00	6,182.46	94.6
<u>TREASURER EXPENSES</u>					
01-51520-1100 TREASURER SAL-MANAGERIAL	6,816.00	69,126.00	72,318.21	3,192.21	95.6
01-51520-1120 TREASURER SAL-SUPPORT	12,922.36	78,957.58	104,967.83	26,010.25	75.2
01-51520-1140 TREASURER SAL-OVERTIME	.00	39.76	1,000.00	960.24	4.0
01-51520-1250 TREASURER LONGEVITY	88.00	383.45	600.00	216.55	63.9
01-51520-1310 TREASURER WIS RETIREMENT	1,348.20	10,058.07	12,123.45	2,065.38	83.0
01-51520-1320 TREASURER SOCIAL SECURITY	1,417.36	10,456.06	13,638.88	3,182.82	76.7
01-51520-1330 TREASURER LIFE INSURANCE	75.12	605.16	575.00	( 30.16)	105.3
01-51520-1340 TREASURER MED HEALTH	6,416.05	50,776.34	51,681.39	905.05	98.3
01-51520-2230 TREASURER UTIL-TELEPHONE	.00	558.85	800.00	241.15	69.9
01-51520-2900 TREASURER'S SERVICE CONTRACTS	.00	700.00	1,500.00	800.00	46.7
01-51520-3100 TREASURER OFFICE SUPPLIES	443.34	5,511.66	5,000.00	( 511.66)	110.2
01-51520-3200 TREASURER PUB & SUBS	.00	.00	500.00	500.00	.0
01-51520-3250 TREASURER ASSN DUES	.00	85.00	200.00	115.00	42.5
01-51520-3300 TREASURER TRAVEL	( 122.10)	( 107.30)	1,000.00	1,107.30	( 10.7)
01-51520-3350 TREASURER TRAINING	.00	674.19	1,500.00	825.81	45.0
01-51520-3400 TREASURER OPERATING SUPPLIES	.00	.00	500.00	500.00	.0
TOTAL TREASURER EXPENSES	29,404.33	227,824.82	267,904.76	40,079.94	85.0
<u>ASSESSOR EXPENSES</u>					
01-51530-2100 ASSESSOR PROF SERVICE	7,278.73	41,587.45	56,500.00	14,912.55	73.6
01-51530-2230 ASSESSOR UTIL-TELEPHONE	.00	137.35	.00	( 137.35)	.0
01-51530-2900 ASSESSOR SERVICE CONTRACTS	.00	.00	2,200.00	2,200.00	.0
TOTAL ASSESSOR EXPENSES	7,278.73	41,724.80	58,700.00	16,975.20	71.1

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ACCOUNTING EXPENSES</u>					
01-51540-2100 SPEC ACCOUNTING PROF SERVICE	.00	25,632.20	25,700.00	67.80	99.7
TOTAL ACCOUNTING EXPENSES	.00	25,632.20	25,700.00	67.80	99.7
<u>BUILDINGS EXPENSES</u>					
01-51600-1130 GENERAL BLDGS SAL-OPERATIONS	4,076.80	39,012.77	52,381.68	13,368.91	74.5
01-51600-1140 GENERAL BLDGS OVERTIME	76.44	133.77	.00	( 133.77)	.0
01-51600-1250 GENERAL BLDGS LONGEVITY	75.00	645.00	825.00	180.00	78.2
01-51600-1290 GENERAL BLDGS NON-ELECT	250.00	2,250.00	3,000.00	750.00	75.0
01-51600-1310 GENERAL BLDGS WIS RETIREMENT	287.52	2,760.72	3,561.95	801.23	77.5
01-51600-1320 GENERAL BLDGS SOCIAL SECURITY	342.59	3,203.24	4,299.81	1,096.57	74.5
01-51600-1330 GENERAL BLDGS LIFE INSURANCE	31.75	243.47	290.00	46.53	84.0
01-51600-2200 GENERAL BLDGS UTIL-GAS	.00	9,332.97	10,000.00	667.03	93.3
01-51600-2210 GENERAL BLDGS UTIL-ELECT	1,512.19	14,330.94	15,000.00	669.06	95.5
01-51600-2220 GENERAL BLDGS UTIL-W&S	235.25	2,442.16	3,000.00	557.84	81.4
01-51600-2230 GENERAL BLDGS UTIL-TELEPHONE	38.02	380.28	650.00	269.72	58.5
01-51600-2900 GENERAL BLDGS SERVICE CONTRACT	.00	7,259.54	7,000.00	( 259.54)	103.7
01-51600-3400 GENERAL BLDGS OPERATION	189.53	1,850.25	5,800.00	3,949.75	31.9
01-51600-3500 GENERAL BLDGS REPAIR	117.96	24,212.79	15,000.00	( 9,212.79)	161.4
TOTAL BUILDINGS EXPENSES	7,233.05	108,057.90	120,808.44	12,750.54	89.5
<u>ILLEGAL TAXES EXPENSES</u>					
01-51910-3400 ILLEGAL TAXES OPERATION	.00	.00	5,000.00	5,000.00	.0
TOTAL ILLEGAL TAXES EXPENSES	.00	.00	5,000.00	5,000.00	.0
<u>LAW ENFORCMENT EXPENSES</u>					
01-51931-5100 LAW ENFORCE INS LIABILITY	.00	11,829.07	12,508.00	678.93	94.6
01-51931-5110 LAW ENFORCE INS PROPERTY	.00	8,315.87	10,104.00	1,788.13	82.3
01-51931-5120 LAW ENFORCE INS WORK	.00	25,611.38	24,372.00	( 1,239.38)	105.1
01-51931-5140 LAW ENFORCE INS AUTO	.00	13,156.96	12,021.00	( 1,135.96)	109.5
01-51931-5150 LAW ENFORCE INS BOND	.00	.00	50.00	50.00	.0
TOTAL LAW ENFORCMENT EXPENSES	.00	58,913.28	59,055.00	141.72	99.8

CITY OF TOMAH  
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HIGHWAY INSURANCE EXPENSES</u>					
01-51932-5100	.00	5,087.94	6,175.00	1,087.06	82.4
01-51932-5110	.00	4,891.25	6,114.00	1,222.75	80.0
01-51932-5120	.00	14,515.63	15,280.00	764.37	95.0
01-51932-5140	.00	17,908.82	17,661.00	( 247.82)	101.4
	.00	42,403.64	45,230.00	2,826.36	93.8
<u>TOTAL HIGHWAY INSURANCE EXPENSES</u>					
<u>OTHER INSURANCE EXPENSES</u>					
01-51938-5100	.00	28,654.52	24,344.00	( 4,310.52)	117.7
01-51938-5110	.00	34,592.37	48,861.00	14,268.63	70.8
01-51938-5120	.00	10,931.78	11,769.00	837.22	92.9
01-51938-5140	.00	11,422.77	9,259.00	( 2,163.77)	123.4
01-51938-5150	.00	463.00	413.00	( 50.00)	112.1
01-51938-5160	.00	.00	600.00	600.00	.0
	.00	86,064.44	95,246.00	9,181.56	90.4
<u>TOTAL OTHER INSURANCE EXPENSES</u>					

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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LAW ENFORCMENT EXPENSES</u>					
01-52100-1100 LAW ENFORCE SAL-MANAGERIAL	22,044.80	220,635.20	286,588.85	65,953.65	77.0
01-52100-1110 LAW ENFORCE SAL- SUPER	27,489.09	263,993.16	355,199.21	91,206.05	74.3
01-52100-1120 LAW ENFORCE SAL- SUPPORT	12,621.56	118,940.11	167,602.09	48,661.98	71.0
01-52100-1130 LAW ENFORCE SAL- SUPPORT	62,511.71	608,035.80	914,583.60	306,547.80	66.5
01-52100-1140 LAW ENFORCE OT	23,255.88	132,603.47	160,000.00	27,396.53	82.9
01-52100-1250 LAW ENFORCE LONGEVITY	850.00	7,385.00	10,740.00	3,355.00	68.8
01-52100-1270 LAW ENFORCE NIGHT DIF	399.27	3,950.87	6,500.00	2,549.13	60.8
01-52100-1280 LAW ENFORCE HOLIDAY PAY	.00	44,089.00	55,000.00	10,911.00	80.2
01-52100-1290 LAW ENFORCE NON-ELECT	450.00	3,950.00	5,400.00	1,450.00	73.2
01-52100-1310 LAW ENFORCE WRS	21,427.33	207,437.31	271,943.62	64,506.31	76.3
01-52100-1320 LAW ENFORCE SOCIAL SECURITY	11,176.84	105,861.97	150,063.45	44,201.48	70.5
01-52100-1330 LAW ENFORCE LIFE INSURANCE	171.81	1,526.27	2,500.00	973.73	61.1
01-52100-1340 LAW ENFORCE MED INSURANCE	38,179.92	352,680.08	433,737.72	81,057.64	81.3
01-52100-1390 LAW ENFORCE OTHER	400.00	25,002.68	25,000.00	( 2.68)	100.0
01-52100-2100 LAW ENFORCE PROF SERVICE	637.35	5,888.40	10,750.00	4,861.60	54.8
01-52100-2200 LAW ENFORCE UTIL-GAS	503.86	7,758.90	10,700.00	2,941.10	72.5
01-52100-2210 LAW ENFORCE UTIL-ELECT	2,289.45	20,086.61	23,500.00	3,413.39	85.5
01-52100-2220 LAW ENFORCE UTIL-W&S	201.25	1,958.53	3,000.00	1,041.47	65.3
01-52100-2230 LAW ENFORCE UTIL-TELEPHONE	924.35	13,543.56	25,000.00	11,456.44	54.2
01-52100-2900 LAW ENFORCE SERVICE CONTRACT	535.00	65,265.99	64,500.00	( 765.99)	101.2
01-52100-3100 LAW ENFORCE OFFICE SUPPLIES	248.36	4,955.40	7,000.00	2,044.60	70.8
01-52100-3200 LAW ENFORCE PUBLICATIONS	.00	54.00	250.00	196.00	21.6
01-52100-3250 LAW ENFORCE ASSN DUES	.00	1,235.00	850.00	( 385.00)	145.3
01-52100-3350 LAW ENFORCE TRAINING	260.82	9,642.93	20,000.00	10,357.07	48.2
01-52100-3360 LAW ENFORCE EDUCATION	.00	3,000.00	3,000.00	.00	100.0
01-52100-3400 LAW ENFORCE OPER SUPPLIES	4,990.12	49,991.43	66,500.00	16,508.57	75.2
01-52100-3500 LAW ENFORCE REPAIR & MAINT	441.50	12,718.79	18,000.00	5,281.21	70.7
01-52100-3550 LAW ENFORCE BUILDING MAINT	1,992.83	13,251.30	14,000.00	748.70	94.7
<b>TOTAL LAW ENFORCMENT EXPENSES</b>	<b>234,003.10</b>	<b>2,305,441.76</b>	<b>3,111,908.54</b>	<b>806,466.78</b>	<b>74.1</b>
<u>COMM SERVICE EXPENSES</u>					
01-52110-3100 COMM SERVICE OFFICE SUPPLIES	.00	11.24	.00	( 11.24)	.0
01-52110-3350 COMM SERVICE TRAINING	.00	250.00	.00	( 250.00)	.0
<b>TOTAL COMM SERVICE EXPENSES</b>	<b>.00</b>	<b>261.24</b>	<b>.00</b>	<b>( 261.24)</b>	<b>.0</b>
<u>CANINE EXPENSES</u>					
01-52140-3400 CANINE PROGRAM OPER SUPPLIES	.00	223.99	.00	( 223.99)	.0
<b>TOTAL CANINE EXPENSES</b>	<b>.00</b>	<b>223.99</b>	<b>.00</b>	<b>( 223.99)</b>	<b>.0</b>

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<u>FIRE PROTECTION EXPENSES</u>					
01-52200-1100 FIRE PROTECTION SAL-MANAGERIAL	4,166.40	40,822.40	54,159.87	13,337.47	75.4
01-52200-1110 FIRE PROTECTION SAL-SUPER	7,243.66	63,272.13	91,877.52	28,605.39	68.9
01-52200-1120 FIRE PROTECTION SAL-SUPPORT	969.92	12,600.59	20,000.00	7,399.41	63.0
01-52200-1130 FIRE PROTECTION SAL-SUPPORT	1,910.50	22,878.00	20,000.00	( 2,878.00)	114.4
01-52200-1250 FIRE PROTECTION LONGEVITY	17.50	87.50	180.00	92.50	48.6
01-52200-1310 FIRE PROTECTION WIS RETIREMENT	1,620.98	15,480.74	12,662.78	( 2,817.96)	122.3
01-52200-1320 FIRE PROTECTION SS	814.27	7,849.42	14,245.63	6,396.21	55.1
01-52200-1330 FIRE PROTECTION LIFE	46.36	426.98	850.00	423.02	50.2
01-52200-1340 FIRE PROTECTION HEALTH INS	2,502.57	23,682.61	29,924.94	6,242.33	79.1
01-52200-2100 FIRE PROTECTION PROF SERVICE	.00	9,259.80	12,000.00	2,740.20	77.2
01-52200-2200 FIRE PROTECTION UTIL - GAS	133.46	3,333.04	4,000.00	666.96	83.3
01-52200-2210 FIRE PROTECTION UTIL - ELEC	805.15	4,811.86	3,500.00	( 1,311.86)	137.5
01-52200-2220 FIRE PROTECTION UTIL - W&S	40.96	657.18	1,000.00	342.82	65.7
01-52200-2230 FIRE PROTECTION UTIL - TELE	251.03	4,111.62	4,500.00	388.38	91.4
01-52200-2900 FIRE PROTECTION SERV CONTRACT	660.00	951.25	1,200.00	248.75	79.3
01-52200-3100 FIRE PROTECTION OFFICE SUPPLY	.00	179.85	1,000.00	820.15	18.0
01-52200-3200 FIRE PROTECTION PUB & SUB	.00	.00	300.00	300.00	.0
01-52200-3250 FIRE PROTECTION ASSN DUES	.00	1,385.00	1,500.00	115.00	92.3
01-52200-3350 FIRE PROTECTION TRAINING	95.60	504.65	5,000.00	4,495.35	10.1
01-52200-3400 FIRE PROTECTION OPER SUPPLIES	489.17	7,875.75	12,000.00	4,124.25	65.6
01-52200-3500 FIRE PROTECTION REPAIR	1,263.62	11,591.82	12,000.00	408.18	96.6
<b>TOTAL FIRE PROTECTION EXPENSES</b>	<b>23,031.15</b>	<b>231,762.19</b>	<b>301,900.74</b>	<b>70,138.55</b>	<b>76.8</b>
<u>AMBULANCE EXPENSES</u>					
01-52300-2900 AMBULANCE SERVICE CONTRACT	.00	168,542.50	167,475.00	( 1,067.50)	100.6
<b>TOTAL AMBULANCE EXPENSES</b>	<b>.00</b>	<b>168,542.50</b>	<b>167,475.00</b>	<b>( 1,067.50)</b>	<b>100.6</b>

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	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INSPECTIONS EXPENSES</u>					
01-52400-1100	INSPECTION SAL-MANAGERIAL	6,984.00	68,094.00	72,635.93	4,541.93 93.8
01-52400-1120	INSPECTION SAL-SUPPORT	5,312.16	16,105.06	21,916.75	5,811.69 73.5
01-52400-1140	INSPECTION SAL-OVERTIME	71.15	110.68	.00 ( 110.68)	.0
01-52400-1250	INSPECTION LONGEVITY	80.00	680.00	950.00	270.00 71.6
01-52400-1310	INSPECTION WIS RETIREMENT	846.46	5,898.16	6,494.18	596.02 90.8
01-52400-1320	INSPECTION SOCIAL SECURITY	867.96	6,171.52	7,305.96	1,134.44 84.5
01-52400-1330	INSPECTION LIFE INSURANCE	30.58	211.55	175.00 ( 36.55)	120.9
01-52400-1340	INSPECTION MED HEALTH	5,701.61	29,559.58	34,831.27	5,271.69 84.9
01-52400-2100	INSPECTION PROF SERVICE	783.50	16,390.50	24,000.00	7,609.50 68.3
01-52400-2230	INSPECTION UTIL-TELEPHONE	115.12	1,538.98	2,000.00	461.02 77.0
01-52400-2900	INSPECTION SERVICE CONTRACTS	.00	.00	4,600.00	4,600.00 .0
01-52400-3100	INSPECTION OFFICE SUPPLIES	.00	81.03	250.00	168.97 32.4
01-52400-3200	INSPECTION PUB & SUBSCRIPTION	.00	.00	250.00	250.00 .0
01-52400-3250	INSPECTION ASSN DUES	.00	.00	250.00	250.00 .0
01-52400-3350	INSPECTION TRAINING	.00	480.00	750.00	270.00 64.0
01-52400-3400	INSPECTION OPERATING	.00	1,155.02	2,000.00	844.98 57.8
	<b>TOTAL INSPECTIONS EXPENSES</b>	<b>20,792.54</b>	<b>146,476.08</b>	<b>178,409.09</b>	<b>31,933.01 82.1</b>
<u>OTHER PUBLIC EXPENSES</u>					
01-52900-2210	OTHER PUBLIC SA UTILITY	18.56	201.53	650.00	448.47 31.0
01-52900-2900	OTHER PUBLIC SA SERVICE	.00	1,735.00	3,500.00	1,765.00 49.6
	<b>TOTAL OTHER PUBLIC EXPENSES</b>	<b>18.56</b>	<b>1,936.53</b>	<b>4,150.00</b>	<b>2,213.47 46.7</b>
<u>HWY/STREET ADMIN EXPENSES</u>					
01-53100-1100	ADMN-HWY/STREET SAL-MANAGERIAL	10,222.10	29,205.99	26,569.33 ( 2,636.66)	109.9
01-53100-1120	ADMN-HWY/STREET SAL-SUPPORT	4,887.87	13,965.41	18,153.27	4,187.86 76.9
01-53100-1140	ADMN-HWY/STREET OVERTIME	.00	134.20	200.00	65.80 67.1
01-53100-1250	ADMN-HWY/STREET LONGEVITY	106.64	259.96	290.00	30.04 89.6
01-53100-1290	ADMN-HWY/STREET NON-ELECT	333.36	833.40	.00 ( 833.40)	.0
01-53100-1310	ADMN-HWY/STREET WIS RETIREMENT	1,034.74	2,962.45	3,074.46	112.01 96.4
01-53100-1320	ADMN-HWY/STREET SS	1,139.19	3,254.29	3,458.76	204.47 94.1
01-53100-1330	ADMN-HWY/STREET LIFE INSURANCE	43.84	103.30	150.00	46.70 68.9
01-53100-1340	ADMN-HWY/STREET MED HEALTH	2,424.17	6,621.98	8,293.16	1,671.18 79.9
01-53100-2230	ADMN-HWY/STREET UTIL	565.14	1,514.70	1,500.00 ( 14.70)	101.0
01-53100-3100	ADMN-HWY/STREET OFFICE SUPPLY	.00	490.40	500.00	9.60 98.1
01-53100-3400	ADMN-HWY/STREET OPER SUPPLIES	.00	.00	250.00	250.00 .0
	<b>TOTAL HWY/STREET ADMIN EXPENSES</b>	<b>20,757.05</b>	<b>59,346.08</b>	<b>62,438.98</b>	<b>3,092.90 95.1</b>

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<u>HWY/STREET EXPENSES</u>					
01-53311-1110 HWY/ST MAINT SAL-SUP	4,723.20	46,051.20	58,134.02	12,082.82	79.2
01-53311-1120 HWY/ST MAINT SAL-SUP	2,346.02	8,445.67	12,200.97	3,755.30	69.2
01-53311-1130 HWY/ST MAINT SAL-OPERATION	36,481.38	361,991.27	431,771.50	69,780.23	83.8
01-53311-1140 HWY/ST MAINT OVERTIME	281.16	11,108.88	15,000.00	3,891.12	74.1
01-53311-1250 HWY/ST MAINT LONGEVITY	320.00	2,823.75	6,600.00	3,776.25	42.8
01-53311-1290 HWY/ST MAINT NON-ELECT COMP	500.00	4,587.50	9,000.00	4,412.50	51.0
01-53311-1310 HWY/ST MAINT WIS RETIREMENT	1,900.64	18,577.75	36,224.04	17,646.29	51.3
01-53311-1320 HWY/ST MAINT SOCIAL SECURITY	2,052.29	19,095.66	40,752.05	21,656.39	46.9
01-53311-1330 HWY/ST MAINT LIFE INSURANCE	101.62	871.25	2,150.00	1,278.75	40.5
01-53311-1340 HWY/ST MAINT MED HEALTH	14,369.93	141,634.59	215,346.63	73,712.04	65.8
01-53311-2200 HWY/ST MAINT UTIL-GAS	.00	15,444.42	15,000.00	( 444.42)	103.0
01-53311-2210 HWY/ST MAINT UTIL-ELECT	459.65	5,906.12	7,500.00	1,593.88	78.8
01-53311-2220 HWY/ST MAINT UTIL-W&S	218.36	2,378.33	4,000.00	1,621.67	59.5
01-53311-2230 HWY/ST MAINT UTIL-TELEPHONE	172.80	3,184.00	5,000.00	1,816.00	63.7
01-53311-2900 HWY/ST MAINT SERVICE CONTRACT	309.01	12,557.91	10,000.00	( 2,557.91)	125.6
01-53311-3100 HWY/ST MAINT OFFICE SUPPLIES	.00	.00	600.00	600.00	.0
01-53311-3200 HWY/ST MAINT PUB & SUB	.00	.00	400.00	400.00	.0
01-53311-3350 HWY/ST MAINT TRAINING	.00	215.18	2,000.00	1,784.82	10.8
01-53311-3401 HWY/ST MAINT OP SUP-FUEL	6,069.39	73,086.41	50,000.00	( 23,086.41)	146.2
01-53311-3402 HWY/ST MAINT OP SUP-EQUIP	935.90	4,481.71	48,000.00	43,518.29	9.3
01-53311-3403 HWY/ST MAINT OP SUP-SALT	.00	44,001.58	37,500.00	( 6,501.58)	117.3
01-53311-3405 HWY/ST MAINT OP SUP-ST.MAIN	1,149.96	44,789.12	65,000.00	20,210.88	68.9
01-53311-3406 HWY/ST MAINT OP SUP-C&G MNT	.00	6,997.55	20,000.00	13,002.45	35.0
01-53311-3407 HWY/ST MAINT OP SUP-ROCK/RI	.00	.00	5,000.00	5,000.00	.0
01-53311-3408 HWY/ST MAINT OP SUP-BLDGS	393.51	8,817.37	12,000.00	3,182.63	73.5
01-53311-3409 HWY/ST MAINT OP SUP-SAFETY	1,967.36	8,998.02	10,000.00	1,001.98	90.0
01-53311-3500 GENERAL HWY/ST REPAIR & MAINT	173.88	173.88	500.00	326.12	34.8
01-53311-3501 HWY/ST MAINT R&M - TIRES	.00	8,606.53	8,000.00	( 606.53)	107.6
01-53311-3502 HWY/ST MAINT R&M - EQUIP	3,480.49	39,141.63	40,313.63	1,172.00	97.1
01-53311-3508 HWY/ST MAINT R&M - BLDGS	1,962.94	14,494.76	35,000.00	20,505.24	41.4
01-53311-3512 HWY/ST MAINT R&M - TRUCKS	.00	16,212.45	35,000.00	18,787.55	46.3
<b>TOTAL HWY/STREET EXPENSES</b>	<b>80,369.49</b>	<b>924,674.49</b>	<b>1,237,992.84</b>	<b>313,318.35</b>	<b>74.7</b>
<u>STREET LIGHTING EXPENSES</u>					
01-53420-2900 STREET LIGHTING SERV CONTRACT	10,822.17	108,655.47	135,000.00	26,344.53	80.5
<b>TOTAL STREET LIGHTING EXPENSES</b>	<b>10,822.17</b>	<b>108,655.47</b>	<b>135,000.00</b>	<b>26,344.53</b>	<b>80.5</b>
<u>SIDEWALK EXPENSES</u>					
01-53432-2900 SIDEWALK MAINT SERV CONTRACT	3,763.20	18,849.18	15,000.00	( 3,849.18)	125.7
01-53432-3400 SIDEWALK MAINT OPER SUPPLIES	.00	.00	500.00	500.00	.0
<b>TOTAL SIDEWALK EXPENSES</b>	<b>3,763.20</b>	<b>18,849.18</b>	<b>15,500.00</b>	<b>( 3,349.18)</b>	<b>121.6</b>

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<u>STORM SEWER EXPENSES</u>					
01-53441-1130 STRM SEWR MAINT SAL- OPERATION	782.64	782.64	.00	( 782.64)	.0
01-53441-1340 STRM SEWR MAINT HEALTH	51.83	51.83	.00	( 51.83)	.0
TOTAL STORM SEWER EXPENSES	834.47	834.47	.00	( 834.47)	.0
<u>AIRPORT EXPENSES</u>					
01-53510-1130 AIRPORT SAL-OPERATION	524.80	5,116.80	6,459.34	1,342.54	79.2
01-53510-1310 AIRPORT WIS RETIREMENT	.00	9.99	439.23	429.24	2.3
01-53510-1320 AIRPORT SOCIAL SECURITY	.00	( 10.04)	494.14	504.18	( 2.0)
01-53510-2200 AIRPORT UTIL-GAS	9.24	274.47	500.00	225.53	54.9
01-53510-2210 AIRPORT UTIL-ELECTRIC	213.57	2,442.06	3,000.00	557.94	81.4
01-53510-2220 AIRPORT UTIL-W&S	24.54	255.15	315.00	59.85	81.0
01-53510-2230 AIRPORT UTIL-TELEPHONE	.00	265.34	750.00	484.66	35.4
01-53510-2240 AIRPORT UTIL-CBL/INT	100.76	1,007.84	1,250.00	242.16	80.6
01-53510-2900 AIRPORT SERVICE CONTRACT	.00	1,538.91	2,100.00	561.09	73.3
01-53510-3400 AIRPORT OPERATING SUPPLIES	.00	10.99	1,300.00	1,289.01	.9
01-53510-3430 AIRPORT FUEL	520.64	17,789.88	30,000.00	12,210.12	59.3
01-53510-3500 AIRPORT REPAIR & MAINTENANCE	296.99	904.97	7,000.00	6,095.03	12.9
TOTAL AIRPORT EXPENSES	1,690.54	29,606.36	53,607.71	24,001.35	55.2
<u>REFUSE EXPENSES</u>					
01-53620-1130 REFUSE & GARB SAL-OPERATION	6,183.66	48,092.65	94,008.51	45,915.86	51.2
01-53620-1140 REFUSE & GARB OVERTIME	.00	52.18	.00	( 52.18)	.0
01-53620-1250 REFUSE & GARB LONGEVITY	20.00	250.00	480.00	230.00	52.1
01-53620-1290 REFUSE & GARBAGE NON-ELECT	.00	262.50	.00	( 262.50)	.0
01-53620-1310 REFUSE & GARB WIS RETIREMENT	3,374.47	32,236.69	6,425.22	( 25,811.47)	501.7
01-53620-1320 REFUSE & GARB SOCIAL SECURITY	336.26	3,253.96	7,228.37	3,974.41	45.0
01-53620-1330 REFUSE & GARB LIFE INSURANCE	7.32	49.62	100.00	50.38	49.6
01-53620-1340 REFUSE & GARB MED HEALTH	2,506.71	21,005.31	18,659.61	( 2,345.70)	112.6
01-53620-3200 REFUSE & GARB PUB & SUB	.00	1,876.82	1,000.00	( 876.82)	187.7
01-53620-3400 REFUSE & GARB OPER SUPPLIES	.00	4,486.64	15,000.00	10,513.36	29.9
01-53620-3500 REFUSE & GARB REPAIR	.00	18,749.14	8,000.00	( 10,749.14)	234.4
01-53620-3502 GEN REFUSE & GARB REP/MAINT	.00	.00	1,000.00	1,000.00	.0
TOTAL REFUSE EXPENSES	12,428.42	130,315.51	151,901.71	21,586.20	85.8
<u>SOLID WASTE EXPENSES</u>					
01-53630-2100 SOLID WSTE DISP PROF SERVICE	9,514.93	37,624.67	38,000.00	375.33	99.0
01-53630-5300 SOLID WSTE DISP RENT	13,052.00	130,811.00	190,000.00	59,189.00	68.9
TOTAL SOLID WASTE EXPENSES	22,566.93	168,435.67	228,000.00	59,564.33	73.9



CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECYCLING EXPENSES</u>					
01-53635-1130	RECYCLING SAL-OPERATION	1,862.08	20,149.98	24,401.94	4,251.96 82.6
01-53635-1250	RECYCLING SAL-LONGEVITY	.00	.00	200.00	200.00 .0
01-53635-1310	RECYCLING WIS RETIREMENT	.00	.00	1,659.33	1,659.33 .0
01-53635-1320	RECYCLING SOCIAL SECURITY	.00	( 13.30)	1,882.05	1,895.35 ( .7)
01-53635-1330	RECYCLING LIFE INSURANCE	2.00	17.31	50.00	32.69 34.6
01-53635-1340	RECYCLING MED HEALTH	610.74	7,378.81	.00	( 7,378.81) .0
01-53635-2900	RECYCLING SERVICE CONTRACT	9,961.92	32,344.90	22,000.00	( 10,344.90) 147.0
01-53635-3400	RECYCLING OPERATING	.00	.00	8,000.00	8,000.00 .0
01-53635-3500	RECYCLING REPAIR & MAINTENANCE	8,274.27	15,058.53	5,000.00	( 10,058.53) 301.2
	<b>TOTAL RECYCLING EXPENSES</b>	<b>20,711.01</b>	<b>74,936.23</b>	<b>63,193.32</b>	<b>( 11,742.91) 118.6</b>
<u>NUISANCE CONTROL EXPENSES</u>					
01-53640-2900	NUISANCE SERVICE CONTRACT	.00	.00	2,500.00	2,500.00 .0
	<b>TOTAL NUISANCE CONTROL EXPENSES</b>	<b>.00</b>	<b>.00</b>	<b>2,500.00</b>	<b>2,500.00 .0</b>
<u>CHIPPER EXPENSES</u>					
01-53645-1130	CHIPPER SAL-OPERATION	.00	443.18	.00	( 443.18) .0
01-53645-1340	CHIPPER MED INSURANCE	.00	103.66	.00	( 103.66) .0
01-53645-2900	CHIPPER SERVICE CONTRACT	.00	11,797.25	15,000.00	3,202.75 78.7
01-53645-3400	CHIPPER OPERATING SUPPLIES	.00	1,200.00	3,500.00	2,300.00 34.3
	<b>TOTAL CHIPPER EXPENSES</b>	<b>.00</b>	<b>13,544.09</b>	<b>18,500.00</b>	<b>4,955.91 73.2</b>
<u>OTHER PARKS EXPENSES</u>					
01-55200-1100	OTHER PARKS SAL-MANAGERIAL	1,953.60	19,389.48	25,393.87	6,004.39 76.4
01-55200-1110	OTHER PARKS SAL-SUPERVISORY	4,494.40	43,820.40	58,423.25	14,602.85 75.0
01-55200-1130	OTHER PARKS SAL-OPERATION	6,929.28	67,765.64	105,005.42	37,239.78 64.5
01-55200-1250	OTHER PARKS LONGEVITY	146.00	1,293.00	1,750.00	457.00 73.9
01-55200-1310	OTHER PARKS WIS RETIREMENT	725.61	7,244.75	12,958.93	5,714.18 55.9
01-55200-1320	OTHER PARKS SOCIAL SECURITY	1,003.70	9,825.87	14,578.80	4,752.93 67.4
01-55200-1330	OTHER PARKS LIFE INSURANCE	31.14	212.92	250.00	37.08 85.2
01-55200-1340	OTHER PARKS MED HEALTH	3,360.88	31,937.06	39,518.96	7,581.90 80.8
01-55200-2200	OTHER PARKS UTIL-GAS	74.01	3,724.80	7,000.00	3,275.20 53.2
01-55200-2210	OTHER PARKS UTIL-ELECTRIC	875.18	11,097.60	15,000.00	3,902.40 74.0
01-55200-2220	OTHER PARKS UTIL-W&S	2,703.09	11,113.28	10,000.00	( 1,113.28) 111.1
01-55200-2230	OTHER PARKS UTIL-TELEPHONE	311.26	3,205.83	1,000.00	( 2,205.83) 320.6
01-55200-3100	OTHER PARKS OFFICE SUPPLIES	.00	.00	50.00	50.00 .0
01-55200-3350	OTHER PARKS TRAINING	.00	.00	200.00	200.00 .0
01-55200-3400	OTHER PARKS OPER SUPPLIES	3,845.58	27,100.91	28,200.00	1,099.09 96.1
01-55200-3500	OTHER PARKS REPAIR & MAINT	1,904.25	20,469.72	23,000.00	2,530.28 89.0
	<b>TOTAL OTHER PARKS EXPENSES</b>	<b>28,357.98</b>	<b>258,201.26</b>	<b>342,329.23</b>	<b>84,127.97 75.4</b>

CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION PROGRAM EXPENSES</u>					
01-55300-1100 REC PROGRAMS SAL-MANAGERIAL	2,930.40	28,571.40	38,090.80	9,519.40	75.0
01-55300-1130 REC PROGRAMS SAL-OPERATION	1,492.51	28,847.16	44,000.00	15,152.84	65.6
01-55300-1250 REC PROGRAMS LONGEVITY	31.50	274.50	385.00	110.50	71.3
01-55300-1310 REC PROGRAMS WIS RETIREMENT	201.41	2,048.86	2,590.17	541.31	79.1
01-55300-1320 REC PROGRAMS SOCIAL SECURITY	326.13	4,274.70	6,279.95	2,005.25	68.1
01-55300-1330 REC PROGRAMS LIFE INSURANCE	3.54	35.89	75.00	39.11	47.9
01-55300-1340 REC PROGRAMS MED HEALTH	932.98	8,923.31	11,195.77	2,272.46	79.7
01-55300-2100 REC PROGRAMS PROF SERVICE	.00	11,550.00	12,000.00	450.00	96.3
01-55300-2210 REC PROGRAMS UTIL-ELECTRIC	128.92	303.96	1,350.00	1,046.04	22.5
01-55300-2220 REC PROGRAMS UTIL-W&S	.00	.00	1,500.00	1,500.00	.0
01-55300-2230 REC PROGRAMS UTIL-TELEPHONE	.00	418.42	1,200.00	781.58	34.9
01-55300-3100 REC PROGRAMS OFFICE SUPPLIES	.00	116.37	120.00	3.63	97.0
01-55300-3400 REC PROGRAMS OPER SUPPLIES	1,672.86	5,829.23	7,500.00	1,670.77	77.7
<b>TOTAL RECREATION PROGRAM EXPENSES</b>	<b>7,720.25</b>	<b>91,193.80</b>	<b>126,286.69</b>	<b>35,092.89</b>	<b>72.2</b>
<u>RECREATION PARK EXPENSES</u>					
01-55401-1100 RECREATION PARK SAL-MANAGERIAL	976.80	9,523.80	12,696.93	3,173.13	75.0
01-55401-1130 RECREATION PARK SAL- OPERATION	4,076.80	39,748.80	53,002.98	13,254.18	75.0
01-55401-1250 RECREATION PARK LONGEVITY	65.50	586.50	660.00	73.50	88.9
01-55401-1310 RECREATION PARK WIS RETIREMENT	348.10	3,476.28	4,467.59	991.31	77.8
01-55401-1320 RECREATION PARK SS	365.65	3,563.29	5,076.53	1,513.24	70.2
01-55401-1330 RECREATION PARK LIFE INSURANCE	8.81	65.84	200.00	134.16	32.9
01-55401-1340 RECREATION PARK MED HEALTH	2,384.30	22,650.79	28,611.40	5,960.61	79.2
01-55401-2200 RECREATION PARK UTIL - GAS	641.30	19,932.11	24,000.00	4,067.89	83.1
01-55401-2210 RECREATION PARK UTIL - ELEC	2,472.72	33,536.53	30,000.00	( 3,536.53)	111.8
01-55401-2220 RECREATION PARK UTIL - W&S	1,071.50	10,914.85	15,400.00	4,485.15	70.9
01-55401-2230 GEN RECREATION PARK UTIL-TELE	.00	229.83	.00	( 229.83)	.0
01-55401-3400 RECREATION PARK OPER SUPPLIES	2,174.05	13,601.47	9,000.00	( 4,601.47)	151.1
01-55401-3500 RECREATION PARK REPAIR/MAINT	479.81	6,314.41	9,000.00	2,685.59	70.2
<b>TOTAL RECREATION PARK EXPENSES</b>	<b>15,065.34</b>	<b>164,144.50</b>	<b>192,115.43</b>	<b>27,970.93</b>	<b>85.4</b>

CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>AQUATIC CENTER EXPENSES</u>					
01-55402-1100 AQUATIC CENTER SAL-MANAGERIAL	651.20	6,349.20	8,464.62	2,115.42	75.0
01-55402-1130 AQUATIC CENTER SAL-OPERATION	.00	62,116.85	45,000.00	( 17,116.85)	138.0
01-55402-1250 AQUATIC CENTER LONGEVITY	7.00	61.00	85.00	24.00	71.8
01-55402-1310 AQUATIC CENTER WIS RETIREMENT	44.76	447.10	575.59	128.49	77.7
01-55402-1320 AQUATIC CENTER SOCIAL SECURITY	47.11	5,211.43	4,090.04	( 1,121.39)	127.4
01-55402-1330 AQUATIC CENTER LIFE INSURANCE	.79	7.00	.00	( 7.00)	.0
01-55402-1340 AQUATIC CENTER MED HEALTH	207.32	1,969.60	2,487.95	518.35	79.2
01-55402-2200 AQUATIC CENTER UTIL- GAS	10.56	3,693.19	5,000.00	1,306.81	73.9
01-55402-2210 AQUATIC CENTER UTIL- ELEC	.00	9,371.29	13,000.00	3,628.71	72.1
01-55402-2220 AQUATIC CENTER UTIL - W & S	593.52	25,726.78	20,000.00	( 5,726.78)	128.6
01-55402-2230 AQUATIC CENTER UTIL- TELEPHONE	.00	457.22	1,300.00	842.78	35.2
01-55402-3400 AQUATIC CENTER OPER SUPPLIES	233.82	16,794.13	23,000.00	6,205.87	73.0
01-55402-3500 AQUATIC CENTER REPAIR/MAINT	130.00	4,914.97	8,000.00	3,085.03	61.4
<b>TOTAL AQUATIC CENTER EXPENSES</b>	<b>1,926.08</b>	<b>137,119.76</b>	<b>131,003.20</b>	<b>( 6,116.56)</b>	<b>104.7</b>
<u>CONSERVATION &amp; DEVELOPMENT EXP</u>					
01-56900-2100 OTH CONSV & DEV PROF SERVICE	.00	.00	10,000.00	10,000.00	.0
01-56900-3100 OTH CONSV & DEV OFFICE SUPPLY	.00	.00	100.00	100.00	.0
01-56900-3200 OTH CONSV & DEV PUB & SUB	.00	135.57	400.00	264.43	33.9
<b>TOTAL CONSERVATION &amp; DEVELOPMENT EXP</b>	<b>.00</b>	<b>135.57</b>	<b>10,500.00</b>	<b>10,364.43</b>	<b>1.3</b>
<u>LAW ENFORCEMENT OUTLAY EXPENSE</u>					
01-57210-8300 LAW ENFORCEMENT EQUIPMENT	2,350.00	17,976.68	27,900.00	9,923.32	64.4
<b>TOTAL LAW ENFORCEMENT OUTLAY EXPENSE</b>	<b>2,350.00</b>	<b>17,976.68</b>	<b>27,900.00</b>	<b>9,923.32</b>	<b>64.4</b>
<u>FIRE EQUIPMENT EXPENSES</u>					
01-57220-8300 FIRE OUTLAY EQUIPMENT	1,323.74	8,200.39	20,000.00	11,799.61	41.0
<b>TOTAL FIRE EQUIPMENT EXPENSES</b>	<b>1,323.74</b>	<b>8,200.39</b>	<b>20,000.00</b>	<b>11,799.61</b>	<b>41.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>600,403.38</b>	<b>6,117,587.70</b>	<b>7,841,097.18</b>	<b>1,723,509.48</b>	<b>78.0</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 370,452.09)</b>	<b>316,728.79</b>	<b>795.45</b>	<b>( 315,933.34)</b>	<b>39817.</b>

CITY OF TOMAH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

LAKE DISTRICT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TAXES</u>					
02-41110 GENERAL PROPERTY TAX	.00	55,476.00	55,476.00	.00	100.0
02-41320 LIEU TAX-OTHER TAX EXEMPT	.00	2.71	10.00	7.29	27.1
TOTAL TAXES	.00	55,478.71	55,486.00	7.29	100.0
<u>FEDERAL &amp; STATE GRANTS</u>					
02-43410 STATE SHARED REVENUE	.00	849.27	850.00	.73	99.9
TOTAL FEDERAL & STATE GRANTS	.00	849.27	850.00	.73	99.9
<u>INTEREST &amp; MISCELLANEOUS REVEN</u>					
02-48110 INTEREST INCOME	392.00	3,521.03	1,200.00	( 2,321.03)	293.4
02-48500 DONATIONS	.00	250.00	.00	( 250.00)	.0
TOTAL INTEREST & MISCELLANEOUS REVEN	392.00	3,771.03	1,200.00	( 2,571.03)	314.3
TOTAL FUND REVENUE	392.00	60,099.01	57,536.00	( 2,563.01)	104.5

CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

LAKE DISTRICT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LAKE DISTRICT EXPENSES</u>					
02-56910-1130 LAKE SAL-OPERATIONS	347.84	347.84	11,386.86	11,039.02	3.1
02-56910-1140 LAKE OVERTIME	.00	78.54	.00	( 78.54)	.0
02-56910-1340 LAKE WIS HEALTH INSURANCE	.00	.00	2,499.00	2,499.00	.0
02-56910-2100 LAKE PROF SERVICES	4,950.00	4,950.00	20,000.00	15,050.00	24.8
02-56910-2210 LAKE UTIL-ELECTRIC	80.46	2,259.65	3,500.00	1,240.35	64.6
02-56910-2230 LAKE UTIL-TELEPHONE	66.04	568.33	800.00	231.67	71.0
02-56910-3250 LAKE ASSN DUES	.00	750.00	750.00	.00	100.0
02-56910-3300 LAKE TRAVEL	.00	289.24	500.00	210.76	57.9
02-56910-3350 LAKE TRAINING	.00	301.25	500.00	198.75	60.3
02-56910-3400 LAKE OPERATING SUP	.00	.00	500.00	500.00	.0
02-56910-3500 LAKE REPAIR & MAINTENANCE	.00	296.52	15,000.00	14,703.48	2.0
02-56910-5100 LAKE LIABILITY INSURANCE	.00	657.91	800.00	142.09	82.2
02-56910-5110 LAKE PROPERTY INSURANCE	.00	966.40	1,000.00	33.60	96.6
02-56910-5120 LAKE WORKER COMP INSURANCE	.00	231.86	300.00	68.14	77.3
<b>TOTAL LAKE DISTRICT EXPENSES</b>	<b>5,444.34</b>	<b>11,697.54</b>	<b>57,535.86</b>	<b>45,838.32</b>	<b>20.3</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>5,444.34</b>	<b>11,697.54</b>	<b>57,535.86</b>	<b>45,838.32</b>	<b>20.3</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 5,052.34)</b>	<b>48,401.47</b>	<b>.14</b>	<b>( 48,401.33)</b>	<b>34572</b>

CITY OF TOMAH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

AMBULANCE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FEDERAL &amp; STATE GRANTS</u>					
03-43550 STATE GRANT AMBULANCE	.00	76,722.61	19,000.00	( 57,722.61)	403.8
TOTAL FEDERAL & STATE GRANTS	.00	76,722.61	19,000.00	( 57,722.61)	403.8
<u>PUBLIC CHARGES</u>					
03-46100 GEN GOVERNMENT PUBLIC CHARGES	15.00	175.00	250.00	75.00	70.0
03-46230 AMBULANCE FEES	433,036.70	3,915,846.33	4,400,000.00	484,153.67	89.0
TOTAL PUBLIC CHARGES	433,051.70	3,916,021.33	4,400,250.00	484,228.67	89.0
<u>OTHER GOVERNMENT CHARGES</u>					
03-47324 AMBULANCE SERVICES	.00	332,220.00	336,437.00	4,217.00	98.8
TOTAL OTHER GOVERNMENT CHARGES	.00	332,220.00	336,437.00	4,217.00	98.8
<u>INTEREST &amp; MISCELLANEOUS REVEN</u>					
03-48110 INTEREST INCOME	150.43	1,380.04	5,000.00	3,619.96	27.6
03-48302 SALE OF AMBULANCE EQUIP & PROP	.00	.00	2,500.00	2,500.00	.0
03-48500 DONATIONS	.00	1,745.00	5,000.00	3,255.00	34.9
03-48502 DONATIONS ANDRES/EARLE	.00	4,850.00	2,000.00	( 2,850.00)	242.5
03-48900 OTHER MISCELLANEOUS	.00	15,956.82	1,000.00	( 14,956.82)	1595.7
TOTAL INTEREST & MISCELLANEOUS REVEN	150.43	23,931.86	15,500.00	( 8,431.86)	154.4
TOTAL FUND REVENUE	433,202.13	4,348,895.80	4,771,187.00	422,291.20	91.2

CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

AMBULANCE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>AMBULANCE EXPENSES</u>					
03-52300-1100	AMBULANCE SAL-MANAGERIAL	4,166.40	41,913.40	54,159.87	12,246.47 77.4
03-52300-1110	AMBULANCE SAL-SUPER	5,528.00	55,280.00	71,877.52	16,597.52 76.9
03-52300-1120	AMBULANCE SAL-SUPPOR	10,699.20	93,384.71	121,319.83	27,935.12 77.0
03-52300-1130	AMBULANCE SAL-OPERATION	52,002.86	503,926.87	567,597.10	63,670.23 88.8
03-52300-1140	AMBULANCE OVERTIME	26,605.66	244,714.10	301,139.07	56,424.97 81.3
03-52300-1250	AMBULANCE LONGEVITY	254.50	1,961.50	1,860.00	( 101.50) 105.5
03-52300-1280	AMBULANCE HOLIDAY	.00	27,373.50	30,000.00	2,626.50 91.3
03-52300-1290	AMBULANCE NON-ELECT COMP	350.00	3,250.00	5,400.00	2,150.00 60.2
03-52300-1310	AMBULANCE WIS RETIREMENT	11,495.74	114,370.70	129,065.91	14,695.21 88.6
03-52300-1320	AMBULANCE SOCIAL SECURITY	6,928.84	68,362.85	85,381.14	17,018.29 80.1
03-52300-1330	AMBULANCE LIFE INSURANCE	131.96	1,081.40	1,100.00	18.60 98.3
03-52300-1340	AMBULANCE MED HEALTH	25,700.32	238,793.23	289,452.84	50,659.61 82.5
03-52300-1390	AMBULANCE OTHER EMP BENEFITS	.00	7,500.00	8,500.00	1,000.00 88.2
03-52300-2100	AMBULANCE PROF SERVICE	105.75	1,947.77	7,000.00	5,052.23 27.8
03-52300-2200	AMBULANCE UTIL-GAS	311.42	2,062.50	4,500.00	2,437.50 45.8
03-52300-2210	AMBULANCE UTIL-ELECT	1,878.70	10,118.57	8,500.00	( 1,618.57) 119.0
03-52300-2220	AMBULANCE UTIL-W&S	163.82	2,296.63	1,950.00	( 346.63) 117.8
03-52300-2230	AMBULANCE UTIL-TELEPHONE	895.98	9,520.26	10,125.00	604.74 94.0
03-52300-2900	AMBULANCE SERVICE CONTRACT	1,439.70	31,730.30	39,000.00	7,269.70 81.4
03-52300-3100	AMBULANCE OFFICE SUPPLIES	676.16	9,877.91	5,000.00	( 4,877.91) 197.6
03-52300-3200	AMBULANCE PUB & SUBSCRIPITON	.00	54.00	500.00	446.00 10.8
03-52300-3250	AMBULANCE ASSN DUES	.00	600.00	450.00	( 150.00) 133.3
03-52300-3300	AMBULANCE TRAVEL	.00	6.50	1,500.00	1,493.50 .4
03-52300-3350	AMBULANCE TRAINING	138.74	6,233.92	10,000.00	3,766.08 62.3
03-52300-3400	AMBULANCE OPERATING	1,003.81	70,736.39	10,000.00	( 60,736.39) 707.4
03-52300-3401	AMBULANCE OPER - FUEL	5,474.68	44,719.71	60,000.00	15,280.29 74.5
03-52300-3402	AMBULANCE OPER - MED SUPPLIES	10,151.86	52,773.10	80,000.00	27,226.90 66.0
03-52300-3500	AMBULANCE REPAIR & MAINTENANCE	1,369.24	18,658.76	23,000.00	4,341.24 81.1
03-52300-3930	AMBULANCE BAD DEBT	.00	.00	250,000.00	250,000.00 .0
03-52300-3950	AMBULANCE DISALLOWED	160,746.35	1,534,919.30	1,680,000.00	145,080.70 91.4
03-52300-5100	AMBULANCE LIABILITY INSURANCE	.00	7,802.58	8,500.00	697.42 91.8
03-52300-5110	AMBULANCE PROPERTY INSURANCE	.00	708.80	3,000.00	2,291.20 23.6
03-52300-5120	AMBULANCE WORKER COMP	.00	23,538.15	35,000.00	11,461.85 67.3
03-52300-5140	AMBULANCE AUTO INSURANCE	.00	4,330.25	6,000.00	1,669.75 72.2
03-52300-8300	AMBULANCE EQUIPMENT	.00	84.42	.00	( 84.42) .0
<b>TOTAL AMBULANCE EXPENSES</b>		<b>328,219.69</b>	<b>3,234,632.08</b>	<b>3,910,878.28</b>	<b>676,246.20 82.7</b>
<u>AMBULANCE OUT BUILDINGS EXPENS</u>					
03-57230-8300	AMBULANCE OUTLAY EQUIPMENT	.00	10,696.19	.00	( 10,696.19) .0
03-57230-8400	AMB AMBULANCE OUT VEHICLES	.00	.00	200,000.00	200,000.00 .0
<b>TOTAL AMBULANCE OUT BUILDINGS EXPENS</b>		<b>.00</b>	<b>10,696.19</b>	<b>200,000.00</b>	<b>189,303.81 5.4</b>

CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

AMBULANCE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
03-59200-7380 AMB TRANSFERS TO OTHER FUNDS	134,325.00	703,072.78	703,073.00	.22	100.0
TOTAL DEPARTMENT 200	134,325.00	703,072.78	703,073.00	.22	100.0
TOTAL FUND EXPENDITURES	462,544.69	3,948,401.05	4,813,951.28	865,550.23	82.0
NET REVENUE OVER EXPENDITURES	( 29,342.56)	400,494.75	( 42,764.28)	( 443,259.03)	936.5



CITY OF TOMAH  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

CDBG FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INTEREST &amp; MISCELLANEOUS REVEN</u>					
04-48110 INTEREST INCOME	.00	205.89	200.00	( 5.89)	103.0
04-48201 MISC ADMIN FEES	.00	.00	2,500.00	2,500.00	.0
04-48902 REVOLVING REHAB	.00	16,675.23	25,000.00	8,324.77	66.7
04-48903 LOAN INTEREST REPAYMENT	.00	541.08	3,800.00	3,258.92	14.2
TOTAL INTEREST & MISCELLANEOUS REVEN	.00	17,422.20	31,500.00	14,077.80	55.3
TOTAL FUND REVENUE	.00	17,422.20	31,500.00	14,077.80	55.3

CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

CDBG FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION EXPENSES</u>					
04-56600-1100 CDBG-ADMIN SAL-MANAGERIAL	.00	.00	4,430.48	4,430.48	.0
04-56600-1310 CDBG-ADMIN WIS RETIREMENT	.00	.00	301.27	301.27	.0
04-56600-1320 CDBG-ADMIN SOCIAL SECURITY	.00	.00	338.93	338.93	.0
04-56600-1340 CDBG-ADMIN MED HEALTH	.00	.00	1,243.97	1,243.97	.0
04-56600-2100 CDBG-ADMIN PROF SERVICE	.00	.00	1,000.00	1,000.00	.0
04-56600-3100 CDBG-ADMIN OFFICE SUPPLIES	.00	.00	400.00	400.00	.0
04-56600-3200 CDBG-ADMIN PUB & SUBSCRIPTION	.00	.00	500.00	500.00	.0
04-56600-3400 CDBG CDBG-ADMIN OPER SUPPLIES	.00	9,272.65	.00	( 9,272.65)	.0
04-56600-5120 CDBG-ADMIN WORKER COMP	.00	12.97	.00	( 12.97)	.0
TOTAL ADMINISTRATION EXPENSES	.00	9,285.62	8,214.65	( 1,070.97)	113.0
TOTAL FUND EXPENDITURES	.00	9,285.62	8,214.65	( 1,070.97)	113.0
NET REVENUE OVER EXPENDITURES	.00	8,136.58	23,285.35	15,148.77	34.9

CITY OF TOMAH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

GRANTS & DONATIONS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FEDERAL &amp; STATE GRANTS</u>					
05-43521 GRANTS & DONATI GRANT-LAW ENFO	.00	7,709.44	.00	( 7,709.44)	.0
TOTAL FEDERAL & STATE GRANTS	.00	7,709.44	.00	( 7,709.44)	.0
<u>INTEREST &amp; MISCELLANEOUS REVEN</u>					
05-48500 DONATIONS	250.00	13,613.44	.00	( 13,613.44)	.0
05-48501 DONATIONS-REVOLVING FUND PD	10.00	1,271.00	.00	( 1,271.00)	.0
05-48502 GRANTS-ANDRES/EARLE	.00	5,000.00	.00	( 5,000.00)	.0
05-48503 DONATIONS-K9	.00	32,963.82	.00	( 32,963.82)	.0
05-48504 DONATIONS-WINNEBAGO PROJECT	.00	26,914.80	.00	( 26,914.80)	.0
05-48506 DONATIONS-BIKE RODEO	.00	8,055.00	.00	( 8,055.00)	.0
05-48508 DONATIONS-SCOUT CABIN	.00	1,294.00	.00	( 1,294.00)	.0
05-48509 DONATIONS-VETERAN MEMORIAL	( 400.00)	( 671.79)	.00	671.79	.0
TOTAL INTEREST & MISCELLANEOUS REVEN	( 140.00)	88,440.27	.00	( 88,440.27)	.0
TOTAL FUND REVENUE	( 140.00)	96,149.71	.00	( 96,149.71)	.0

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

GRANTS & DONATIONS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LAW ENFORCMENT EXPENSES</u>					
05-52100-3400 GRANTS & DONATI LAW ENFORCEMEN	.00	2,337.80	.00	( 2,337.80)	.0
TOTAL LAW ENFORCMENT EXPENSES	.00	2,337.80	.00	( 2,337.80)	.0
<u>COMM SERVICE EXPENSES</u>					
05-52110-3400 COMM SERVICE OPER SUPPLIES	.00	700.97	.00	( 700.97)	.0
TOTAL COMM SERVICE EXPENSES	.00	700.97	.00	( 700.97)	.0
<u>CANINE EXPENSES</u>					
05-52140-3400 GRANT & DON K9 OPER SUPPLIES	.00	18,582.46	.00	( 18,582.46)	.0
05-52140-8300 GRANTS & DONATI CANINE PROGRAM	4,150.37	19,426.80	.00	( 19,426.80)	.0
TOTAL CANINE EXPENSES	4,150.37	38,009.26	.00	( 38,009.26)	.0
<u>LAW ENFORCEMENT OUTLAY EXPENSE</u>					
05-57210-8300 LAW ENFORCE OUT EQUIPMENT	.00	13,342.53	.00	( 13,342.53)	.0
TOTAL LAW ENFORCEMENT OUTLAY EXPENSE	.00	13,342.53	.00	( 13,342.53)	.0
<u>FIRE PROTECTION OUTLAY EXPENSE</u>					
05-57220-8300 FIRE PROTECTION OUT EQUIPMENT	.00	8,225.00	.00	( 8,225.00)	.0
TOTAL FIRE PROTECTION OUTLAY EXPENSE	.00	8,225.00	.00	( 8,225.00)	.0
<u>PARKS OUTLAY EXPENSES</u>					
05-57620-8200 OTHER PARKS OUT BUILDING	.00	3,125.00	.00	( 3,125.00)	.0
TOTAL PARKS OUTLAY EXPENSES	.00	3,125.00	.00	( 3,125.00)	.0
TOTAL FUND EXPENDITURES	4,150.37	65,740.56	.00	( 65,740.56)	.0
NET REVENUE OVER EXPENDITURES	( 4,290.37)	30,409.15	.00	( 30,409.15)	.0

CITY OF TOMAH  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

INDUSTRIAL DEVELOPMENT FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>TRANSFERS IN</u>					
06-49300 FUND BALANCE APPLIED	.00	.00	47,500.00	47,500.00	.0
TOTAL TRANSFERS IN	.00	.00	47,500.00	47,500.00	.0
TOTAL FUND REVENUE	.00	.00	47,500.00	47,500.00	.0

CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

INDUSTRIAL DEVELOPMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ECONOMIC DEVELOPMENT EXPENSES</u>					
06-56700-1100 ED SAL - MANAGERIAL	.00	.00	20,466.35	20,466.35	.0
06-56700-1310 ED WIS RETIREMENT	.00	.00	1,391.71	1,391.71	.0
06-56700-1320 ED SOCIAL SECURITY	.00	.00	1,565.68	1,565.68	.0
06-56700-2100 ECONOMIC DEVEL PROF SERVICE	.00	18,730.00	7,500.00	( 11,230.00)	249.7
06-56700-3100 ECON DEV OFFICE SUPPLIES	.00	.00	1,500.00	1,500.00	.0
06-56700-3300 ECON DEV TRAVEL	.00	.00	500.00	500.00	.0
06-56700-3350 ECON DEV TRAINING	.00	.00	2,500.00	2,500.00	.0
06-56700-3400 ED OPERATING SUPPLIES	.00	.00	12,000.00	12,000.00	.0
TOTAL ECONOMIC DEVELOPMENT EXPENSES	.00	18,730.00	47,423.74	28,693.74	39.5
TOTAL FUND EXPENDITURES	.00	18,730.00	47,423.74	28,693.74	39.5
NET REVENUE OVER EXPENDITURES	.00	( 18,730.00)	76.26	18,806.26	(24560)

CITY OF TOMAH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

DEBT SERVICE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TAXES</u>					
07-41110 GENERAL PROPERTY TAX	.00	1,975,204.43	1,965,119.00	( 10,085.43)	100.5
TOTAL TAXES	.00	1,975,204.43	1,965,119.00	( 10,085.43)	100.5
<u>SPECIAL ASSESSMENTS</u>					
07-42300 STREETS SPEC ASMT	.00	( 5,466.55)	.00	5,466.55	.0
07-42400 CURB & GUTTER-SPEC ASMT	.00	( 967.28)	.00	967.28	.0
07-42500 SIDEWALK-SPEC ASSESS	.00	( 3,036.39)	.00	3,036.39	.0
TOTAL SPECIAL ASSESSMENTS	.00	( 9,470.22)	.00	9,470.22	.0
<u>INTEREST &amp; MISCELLANEOUS REVEN</u>					
07-48110 INTEREST INCOME	1,931.49	13,381.65	500.00	( 12,881.65)	2676.3
07-48130 INT-SPEC ASSESS & SPEC CHARGES	.00	( 615.21)	.00	615.21	.0
07-48600 WATER ADV INT & FISC CH	.00	31,581.00	30,765.00	( 816.00)	102.7
07-48601 TID ADVANCE INTEREST	.00	195,131.25	114,470.00	( 80,661.25)	170.5
TOTAL INTEREST & MISCELLANEOUS REVEN	1,931.49	239,478.69	145,735.00	( 93,743.69)	164.3
<u>TRANSFERS IN</u>					
07-49100 DEBT SERV PROCEEDS FROM LONG T	.00	.00	609,900.00	609,900.00	.0
07-49200 TRANSFER FROM OTHER FUNDS	134,325.00	1,110,629.25	1,307,421.00	196,791.75	85.0
07-49210 TRANSFER FROM WATER	.00	200,000.00	105,000.00	( 95,000.00)	190.5
TOTAL TRANSFERS IN	134,325.00	1,310,629.25	2,022,321.00	711,691.75	64.8
TOTAL FUND REVENUE	136,256.49	3,515,842.15	4,133,175.00	617,332.85	85.1

CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

DEBT SERVICE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRINCIPAL EXPENSES</u>					
07-58100-6390 PRIN PYMT 2013A	.00	149,994.10	150,000.00	5.90	100.0
07-58100-6400 PRIN PYMT 2014016	.00	74,070.63	74,064.24	( 6.39)	100.0
07-58100-6410 PRIN PYMT 2014015	.00	47,471.74	47,471.74	.00	100.0
07-58100-6420 PRIN PYMT 2014039	.00	42,820.10	42,815.64	( 4.46)	100.0
07-58100-6470 PRIN PYMT 2017A	.00	330,000.00	330,000.00	.00	100.0
07-58100-6560 DEBT SERVICE PRINCIPAL 2020A	.00	190,000.00	190,000.00	.00	100.0
07-58100-6561 DEBT SERVICE PRINCIPAL 2020B	.00	95,000.00	95,000.00	.00	100.0
07-58100-6562 DEBT SERVICE PRINCIPAL 2021A	.00	525,000.00	525,000.00	.00	100.0
07-58100-6570 DEBT SERVICE PRINCIPAL 2022A	.00	1,405,000.00	1,405,000.00	.00	100.0
<b>TOTAL PRINCIPAL EXPENSES</b>	<b>.00</b>	<b>2,859,356.57</b>	<b>2,859,351.62</b>	<b>( 4.95)</b>	<b>100.0</b>
<u>INTEREST EXPENSES</u>					
07-58200-6390 INT PYMT 2013A	.00	1,507.98	1,537.50	29.52	98.1
07-58200-6400 INT PYMT 2014016	.00	2,036.94	2,036.77	( .17)	100.0
07-58200-6410 INT PYMT 2014015	.00	1,305.47	1,305.47	.00	100.0
07-58200-6420 INT PYMT 2014039	.00	1,391.65	1,391.51	( .14)	100.0
07-58200-6470 INT PYMT 2017A	.00	143,205.00	143,205.00	.00	100.0
07-58200-6560 DEBT SERVICE INTEREST 2020A	.00	14,475.00	26,100.00	11,625.00	55.5
07-58200-6561 DEBT SERVICE INTEREST 2020B	.00	20,661.25	20,661.25	.00	100.0
07-58200-6562 DEBT SERVICE INTEREST 2021A	17,576.25	36,071.25	36,071.25	.00	100.0
07-58200-6570 DEBT SERVICE INTEREST 2022A	366,837.50	1,054,640.00	1,054,640.00	.00	100.0
<b>TOTAL INTEREST EXPENSES</b>	<b>384,413.75</b>	<b>1,275,294.54</b>	<b>1,286,948.75</b>	<b>11,654.21</b>	<b>99.1</b>
<u>FISCAL CHARGES EXPENSES</u>					
07-58290-6470 FIS CHG 2017A	.00	400.00	400.00	.00	100.0
07-58290-6560 FIS CHG 2020A	.00	400.00	400.00	.00	100.0
07-58290-6561 FIS CHG 2020B	.00	400.00	400.00	.00	100.0
07-58290-6562 FIS CHG 2021A	.00	400.00	400.00	.00	100.0
07-58290-6563 FIS CHG 2021B	.00	400.00	398.00	( 2.00)	100.5
07-58290-6564 FIS CHG 2021C	.00	400.00	397.00	( 3.00)	100.8
07-58290-6570 FIS CHG 2022A	.00	400.00	400.00	.00	100.0
<b>TOTAL FISCAL CHARGES EXPENSES</b>	<b>.00</b>	<b>2,800.00</b>	<b>2,795.00</b>	<b>( 5.00)</b>	<b>100.2</b>
<u>ISSUANCE COSTS EXPENSES</u>					
07-59800-6000 BOND ISS COSTS DS	.00	.00	3,800.00	3,800.00	.0
<b>TOTAL ISSUANCE COSTS EXPENSES</b>	<b>.00</b>	<b>.00</b>	<b>3,800.00</b>	<b>3,800.00</b>	<b>.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>384,413.75</b>	<b>4,137,451.11</b>	<b>4,152,895.37</b>	<b>15,444.26</b>	<b>99.6</b>



CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

DEBT SERVICE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	( 248,157.26)	( 621,608.96)	( 19,720.37)	601,888.59	(3152.

CITY OF TOMAH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INTEREST &amp; MISCELLANEOUS REVEN</u>					
08-48110 INTEREST INCOME	41,823.91	173,457.94	75,000.00	( 98,457.94)	231.3
08-48900 OTHER MISC REVENUE	.00	46,000.00	.00	( 46,000.00)	.0
TOTAL INTEREST & MISCELLANEOUS REVEN	41,823.91	219,457.94	75,000.00	( 144,457.94)	292.6
<u>TRANSFERS IN</u>					
08-49100 PROCEEDS FROM LT DEBT	.00	3,595,000.00	1,171,733.00	( 2,423,267.00)	306.8
08-49150 PREMIUM ON LT DEBT	.00	227,196.00	.00	( 227,196.00)	.0
08-49200 TRANSFER FR OTHER FUNDS	.00	.00	170,638.00	170,638.00	.0
TOTAL TRANSFERS IN	.00	3,822,196.00	1,342,371.00	( 2,479,825.00)	284.7
TOTAL FUND REVENUE	41,823.91	4,041,653.94	1,417,371.00	( 2,624,282.94)	285.2

CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL OUTLAY EXPENSES</u>					
08-57190-8300 GEN GOVT OUTLAY EQUIPMENT	.00	7,294.45	.00	( 7,294.45)	.0
TOTAL GENERAL OUTLAY EXPENSES	.00	7,294.45	.00	( 7,294.45)	.0
<u>LAW ENFORCEMENT OUTLAY EXPENSE</u>					
08-57210-8200 LAW ENF BUILDINGS	.00	1,306.25	.00	( 1,306.25)	.0
08-57210-8300 LAW ENF OUT EQUIPMENT	13,363.88	143,336.99	8,500.00	( 134,836.99)	1686.3
08-57210-8400 LAW ENF OUT VEHICLE	39,722.37	110,737.44	141,000.00	30,262.56	78.5
TOTAL LAW ENFORCEMENT OUTLAY EXPENSE	53,086.25	255,380.68	149,500.00	( 105,880.68)	170.8
<u>FIRE PROTECTION OUTLAY EXPENSE</u>					
08-57220-8200 FIRE PROTECTION BUILDINGS	.00	8,361,680.93	.00	( 8,361,680.93)	.0
TOTAL FIRE PROTECTION OUTLAY EXPENSE	.00	8,361,680.93	.00	( 8,361,680.93)	.0
<u>HWY EQUIPMENT OUTLAY EXPENSES</u>					
08-57324-8300 CAPITAL PROJECT HWY EQUIP OUT	.00	350,867.00	190,000.00	( 160,867.00)	184.7
TOTAL HWY EQUIPMENT OUTLAY EXPENSES	.00	350,867.00	190,000.00	( 160,867.00)	184.7
<u>HWY/STREET OUTLAY EXPENSES</u>					
08-57331-8500 CAPITAL PROJECT HWY/STREET OUT	.00	300,036.79	550,000.00	249,963.21	54.6
TOTAL HWY/STREET OUTLAY EXPENSES	.00	300,036.79	550,000.00	249,963.21	54.6
<u>AIRPORT OUTLAY EXPENSES</u>					
08-57351-8100 CAPITAL PROJECT AIRPORT OUTLAY	.00	.00	15,200.00	15,200.00	.0
TOTAL AIRPORT OUTLAY EXPENSES	.00	.00	15,200.00	15,200.00	.0
<u>PARKS OUTLAY EXPENSES</u>					
08-57620-8100 CAP PROJ PARKS OUTLAY LAND	67,138.35	485,895.50	140,000.00	( 345,895.50)	347.1
08-57620-8200 CAP PROJ PARKS OUTLAY BUILDING	.00	.00	72,000.00	72,000.00	.0
08-57620-8300 PARKS OUTLAY EQUIPMENT	.00	143,813.63	130,000.00	( 13,813.63)	110.6
TOTAL PARKS OUTLAY EXPENSES	67,138.35	629,709.13	342,000.00	( 287,709.13)	184.1

CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REC PARK OUTLAY EXPENSES</u>					
08-57621-8200 REC PARK OUTLAY BUILDING	.00	14,026.68	.00	( 14,026.68)	.0
08-57621-8300 REC PARK OUTLAY EQUIPMENT	18,946.00	99,794.82	170,638.00	70,843.18	58.5
TOTAL REC PARK OUTLAY EXPENSES	18,946.00	113,821.50	170,638.00	56,816.50	66.7
<u>ISSUANCE COSTS EXPENSES</u>					
08-59800-2100 CAPITAL PROJECT BOND ISS COSTS	602.75	131,355.47	.00	( 131,355.47)	.0
TOTAL ISSUANCE COSTS EXPENSES	602.75	131,355.47	.00	( 131,355.47)	.0
TOTAL FUND EXPENDITURES	139,773.35	10,150,145.95	1,417,338.00	( 8,732,807.95)	716.1
NET REVENUE OVER EXPENDITURES	( 97,949.44)	( 6,108,492.01)	33.00	6,108,525.01	(18510

CITY OF TOMAH  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

LIBRARY TRUST

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TAXES</u>					
10-41110 GENERAL PROPERTY TAX	.00	290,413.00	290,413.00	.00	100.0
TOTAL TAXES	.00	290,413.00	290,413.00	.00	100.0
<u>FEDERAL &amp; STATE GRANTS</u>					
10-43790 COUNTY AID FOR LIBRARY	.00	170,466.00	170,288.00	( 178.00)	100.1
TOTAL FEDERAL & STATE GRANTS	.00	170,466.00	170,288.00	( 178.00)	100.1
<u>FINES</u>					
10-45223 JUDGEMENT-OTHER EQUIPMENT	.00	.00	50.00	50.00	.0
TOTAL FINES	.00	.00	50.00	50.00	.0
<u>PUBLIC CHARGES</u>					
10-46710 LIBRARY REVENUE	694.50	5,237.17	.00	( 5,237.17)	.0
TOTAL PUBLIC CHARGES	694.50	5,237.17	.00	( 5,237.17)	.0
<u>INTEREST &amp; MISCELLANEOUS REVEN</u>					
10-48110 INTEREST INCOME	.00	.00	2,500.00	2,500.00	.0
10-48500 DONATIONS	93,881.43	1,096,498.21	5,000.00	( 1,091,498.21)	21930.
10-48502 LIBRARY TRUST DONATIONS-GRANTS	.00	.00	2,000.00	2,000.00	.0
10-48504 DONATIONS-FOUNTAIN	.00	271.71	.00	( 271.71)	.0
10-48507 DONATIONS-KRUKAR INT	.00	30,854.32	32,000.00	1,145.68	96.4
10-48900 MISC REVENUE	.00	4,035.60	1,500.00	( 2,535.60)	269.0
TOTAL INTEREST & MISCELLANEOUS REVEN	93,881.43	1,131,659.84	43,000.00	( 1,088,659.84)	2631.8
TOTAL FUND REVENUE	94,575.93	1,597,776.01	503,751.00	( 1,094,025.01)	317.2

CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

LIBRARY TRUST

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LIBRARY EXPENSES</u>					
10-55110-1100 LIBRARY SAL-MANAGERIAL	6,126.40	60,068.08	79,654.43	19,586.35	75.4
10-55110-1120 LIBRARY SAL-SUPPORT	.00	215.04	.00	( 215.04)	.0
10-55110-1130 LIBRARY SAL-OPERATION	15,225.44	159,952.05	244,576.38	84,624.33	65.4
10-55110-1140 LIBRARY OVERTIME	.00	( 192.09)	.00	192.09	.0
10-55110-1250 LIBRARY LONGEVITY	195.00	2,350.00	3,240.00	890.00	72.5
10-55110-1310 LIBRARY WIS RETIREMENT	1,383.23	14,310.58	19,011.66	4,701.08	75.3
10-55110-1320 LIBRARY SOCIAL SECURITY	1,567.98	16,088.04	25,051.52	8,963.48	64.2
10-55110-1330 LIBRARY LIFE INSURANCE	75.26	623.91	750.00	126.09	83.2
10-55110-1340 LIBRARY MED HEALTH INSURANCE	4,532.40	55,615.60	79,685.95	24,070.35	69.8
10-55110-2200 LIBRARY UTIL-GAS	.00	3,757.57	5,000.00	1,242.43	75.2
10-55110-2210 LIBRARY UTIL-ELECTRIC	755.36	8,464.45	8,500.00	35.55	99.6
10-55110-2220 LIBRARY UTIL-W&S	142.69	1,434.27	2,000.00	565.73	71.7
10-55110-2230 LIBRARY UTIL-TELEPHONE	156.12	1,558.99	2,000.00	441.01	78.0
10-55110-2900 LIBRARY SERVICE CONTRACTS	911.15	11,709.82	15,000.00	3,290.18	78.1
10-55110-3100 LIBRARY OFFICE SUPPLIES	540.22	7,328.87	15,000.00	7,671.13	48.9
10-55110-3250 LIBRARY ASOC DUES	.00	.00	100.00	100.00	.0
10-55110-3300 LIBRARY TRAVEL	.00	.00	500.00	500.00	.0
10-55110-3350 LIBRARY TRAINING	.00	385.00	1,000.00	615.00	38.5
10-55110-3420 LIBRARY ADULT DEPT BOOKS	1,260.67	10,843.79	26,000.00	15,156.21	41.7
10-55110-3440 LIBRARY E-BOOKS	.00	5,011.00	5,000.00	( 11.00)	100.2
10-55110-3460 LIBRARY CHILDRENS BOOKS	886.85	7,805.27	12,000.00	4,194.73	65.0
10-55110-3500 LIBRARY REPAIR & MAINTENANCE	.00	3,826.78	6,000.00	2,173.22	63.8
10-55110-5100 LIBRARY LIABILITY INSURANCE	.00	1,093.90	1,400.00	306.10	78.1
10-55110-5110 LIBRARY PROPERTY INSURANCE	.00	4,516.80	4,200.00	( 316.80)	107.5
10-55110-5120 LIBRARY WORKER COMP	.00	318.70	500.00	181.30	63.7
<b>TOTAL LIBRARY EXPENSES</b>	<b>33,758.77</b>	<b>377,086.42</b>	<b>556,169.94</b>	<b>179,083.52</b>	<b>67.8</b>
<u>LIBRARY TRUST EXPENSES</u>					
10-55111-3100 LIB TRUST OFFICE SUPPLIES	600.00	30,880.87	.00	( 30,880.87)	.0
10-55111-3460 LIBRARY TRUST CHILDRENS BOOKS	.00	1,608.19	.00	( 1,608.19)	.0
<b>TOTAL LIBRARY TRUST EXPENSES</b>	<b>600.00</b>	<b>32,489.06</b>	<b>.00</b>	<b>( 32,489.06)</b>	<b>.0</b>
<u>LIBRARY TRUST OUTLAY EXPENSES</u>					
10-57610-8350 LIB OUTLAY COMPUTER	.00	887.54	5,000.00	4,112.46	17.8
10-57610-8360 LIB OUTLAY COMP REPAIR	.00	240.00	6,500.00	6,260.00	3.7
10-57610-8370 LIB OUTLAY COMP SERV CONT	.00	1,812.87	2,000.00	187.13	90.6
<b>TOTAL LIBRARY TRUST OUTLAY EXPENSES</b>	<b>.00</b>	<b>2,940.41</b>	<b>13,500.00</b>	<b>10,559.59</b>	<b>21.8</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>34,358.77</b>	<b>412,515.89</b>	<b>569,669.94</b>	<b>157,154.05</b>	<b>72.4</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>60,217.16</b>	<b>1,185,260.12</b>	<b>( 65,918.94)</b>	<b>( 1,251,179.06)</b>	<b>1798.1</b>

CITY OF TOMAH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

MASS TRANSIT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TAXES</u>					
11-41110 GENERAL PROPERTY TAXES	.00	45,000.00	45,000.00	.00	100.0
TOTAL TAXES	.00	45,000.00	45,000.00	.00	100.0
<u>FEDERAL &amp; STATE GRANTS</u>					
11-43537 OTHER TRANSPORTATION	239,944.38	602,567.14	340,000.00	( 262,567.14)	177.2
TOTAL FEDERAL & STATE GRANTS	239,944.38	602,567.14	340,000.00	( 262,567.14)	177.2
<u>PUBLIC CHARGES</u>					
11-46350 MASS TRANSIT FARES	28,286.75	260,980.00	250,000.00	( 10,980.00)	104.4
TOTAL PUBLIC CHARGES	28,286.75	260,980.00	250,000.00	( 10,980.00)	104.4
<u>INTEREST &amp; MISCELLANEOUS REVEN</u>					
11-48303 MASS TRANS SALE-HWY EQUIP/PROP	.00	38,190.30	.00	( 38,190.30)	.0
TOTAL INTEREST & MISCELLANEOUS REVEN	.00	38,190.30	.00	( 38,190.30)	.0
TOTAL FUND REVENUE	268,231.13	946,737.44	635,000.00	( 311,737.44)	149.1

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

MASS TRANSIT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SHARED RIDE EXPENSES</u>					
11-53520-1100 MASS TRANSIT SAL-MANAGERIAL	.00	.00	3,000.00	3,000.00	.0
11-53520-1310 MASS TRANSIT WIS RETIREMENT	.00	.00	204.00	204.00	.0
11-53520-1320 MASS TRANSIT SOCIAL SECURITY	.00	.00	229.50	229.50	.0
11-53520-1340 MASS TRANSIT MED HEALTH	.00	.00	350.00	350.00	.0
11-53520-2100 SHARED RIDE PROF SERVICES	.00	19,661.00	7,500.00	( 12,161.00)	262.2
11-53520-3400 SHARED RIDE OPERATING SUPPLIES	55,637.35	596,056.52	600,000.00	3,943.48	99.3
<b>TOTAL SHARED RIDE EXPENSES</b>	<b>55,637.35</b>	<b>615,717.52</b>	<b>611,283.50</b>	<b>( 4,434.02)</b>	<b>100.7</b>
<u>OTHER TRANSPORT EXPENSES</u>					
11-57350-8400 OTHER TRANSPORT VEHICLES	.00	177,318.00	.00	( 177,318.00)	.0
<b>TOTAL OTHER TRANSPORT EXPENSES</b>	<b>.00</b>	<b>177,318.00</b>	<b>.00</b>	<b>( 177,318.00)</b>	<b>.0</b>
<u>DEPRECIATION EXPENSES</u>					
11-59100-5400 DEPRECIATION DEPR & AMORTIZE	.00	.00	25,000.00	25,000.00	.0
<b>TOTAL DEPRECIATION EXPENSES</b>	<b>.00</b>	<b>.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>55,637.35</b>	<b>793,035.52</b>	<b>636,283.50</b>	<b>( 156,752.02)</b>	<b>124.6</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>212,593.78</b>	<b>153,701.92</b>	<b>( 1,283.50)</b>	<b>( 154,985.42)</b>	<b>11975.</b>



CITY OF TOMAH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

SENIOR & DISABLED SERVICES FUN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TAXES</u>					
12-41110 GENERAL PROPERTY TAX	.00	72,338.00	72,337.66	( .34)	100.0
TOTAL TAXES	.00	72,338.00	72,337.66	( .34)	100.0
<u>PUBLIC CHARGES</u>					
12-46750 PROGRAM FEES	70.00	1,502.18	1,500.00	( 2.18)	100.2
TOTAL PUBLIC CHARGES	70.00	1,502.18	1,500.00	( 2.18)	100.2
<u>INTEREST &amp; MISCELLANEOUS REVEN</u>					
12-48110 INTEREST INCOME	.00	.00	500.00	500.00	.0
12-48200 RENT	11,755.00	34,239.00	32,000.00	( 2,239.00)	107.0
12-48500 DONATIONS	3,105.00	15,281.00	4,500.00	( 10,781.00)	339.6
12-48502 GRANTS ANDRES/EARLE	.00	2,800.00	2,500.00	( 300.00)	112.0
12-48503 DONATIONS MUSIC PROGRAM	5.00	670.00	500.00	( 170.00)	134.0
TOTAL INTEREST & MISCELLANEOUS REVEN	14,865.00	52,990.00	40,000.00	( 12,990.00)	132.5
TOTAL FUND REVENUE	14,935.00	126,830.18	113,837.66	( 12,992.52)	111.4

CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

SENIOR & DISABLED SERVICES FUN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SR &amp; DISABILITY EXPENSES</u>					
12-55500-1100 SR & DISAB SAL-MANAGERIAL	4,409.60	42,993.60	57,865.60	14,872.00	74.3
12-55500-1120 SR & DISAB SAL-SUP SERV	1,298.13	13,847.92	17,586.82	3,738.90	78.7
12-55500-1250 SR & DISAB LONGEVITY	25.00	195.00	270.00	75.00	72.2
12-55500-1310 SR & DISAB WIS RETIREMENT	301.56	3,054.29	3,934.86	880.57	77.6
12-55500-1320 SR & DISAB SOCIAL SECURITY	419.09	4,177.37	5,772.11	1,594.74	72.4
12-55500-1330 SR & DISAB LIFE INSURANCE	37.62	310.68	415.00	104.32	74.9
12-55500-1340 SR & DISAB MED HEALTH	845.82	8,058.99	10,090.92	2,031.93	79.9
12-55500-2200 SR & DISAB UTIL-GAS	30.00	4,678.10	5,000.00	321.90	93.6
12-55500-2210 SR & DISAB UTIL-ELECTRIC	891.71	11,765.21	10,500.00	( 1,265.21)	112.1
12-55500-2220 SR & DISAB UTIL-W&S	232.31	1,892.94	2,300.00	407.06	82.3
12-55500-2230 SR & DISAB UTIL-TELEPHONE	103.18	1,384.59	950.00	( 434.59)	145.8
12-55500-2240 SR & DISAB UTIL-CABLE	.00	1,720.33	2,200.00	479.67	78.2
12-55500-2900 SR & DISAB SERVICE CONTRACT	.00	1,756.32	1,200.00	( 556.32)	146.4
12-55500-3100 SR & DISAB OFFICE SUPPLIES	.00	376.24	2,000.00	1,623.76	18.8
12-55500-3200 SR & DISAB PUB & SUBSCRIPTION	.00	604.00	1,500.00	896.00	40.3
12-55500-3250 SENIOR & DISABLED ASSOC DUES	.00	75.00	150.00	75.00	50.0
12-55500-3300 SENIOR & DISABLED TRAVEL	.00	.00	750.00	750.00	.0
12-55500-3350 SENIOR & DISABLED TRAINING	.00	.00	500.00	500.00	.0
12-55500-3400 SR & DISAB OPERATING SUPPLIES	.00	3,209.36	6,000.00	2,790.64	53.5
12-55500-3410 SR & DISAB OP SUP- MUSIC	.00	3,550.00	5,000.00	1,450.00	71.0
12-55500-3500 SR & DISAB REPAIR & MAINT	.00	1,870.26	7,500.00	5,629.74	24.9
12-55500-5100 SR & DISAB LIABILITY INSURANCE	.00	378.02	600.00	221.98	63.0
12-55500-5110 SR & DISAB PROPERTY INSURANCE	.00	4,446.40	4,300.00	( 146.40)	103.4
12-55500-5120 SR & DISAB WORKERS COMP	.00	66.48	300.00	233.52	22.2
<b>TOTAL SR &amp; DISABILITY EXPENSES</b>	<b>8,594.02</b>	<b>110,411.10</b>	<b>146,685.31</b>	<b>36,274.21</b>	<b>75.3</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>8,594.02</b>	<b>110,411.10</b>	<b>146,685.31</b>	<b>36,274.21</b>	<b>75.3</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>6,340.98</b>	<b>16,419.08</b>	<b>( 32,847.65)</b>	<b>( 49,266.73)</b>	<b>50.0</b>

CITY OF TOMAH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

TIF #8 PROJECT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TAXES</u>					
14-41120 PROPERTY TAXES INCREMENT	.00	546,576.60	636,999.00	90,422.40	85.8
TOTAL TAXES	.00	546,576.60	636,999.00	90,422.40	85.8
<u>FEDERAL &amp; STATE GRANTS</u>					
14-43410 STATE SHARED REVENUE TID	.00	10,280.99	25,000.00	14,719.01	41.1
TOTAL FEDERAL & STATE GRANTS	.00	10,280.99	25,000.00	14,719.01	41.1
<u>INTEREST &amp; MISCELLANEOUS REVEN</u>					
14-48200 RENT	.00	.00	700.00	700.00	.0
14-48901 TID 8 LOAN REVENUE	.00	4,150.97	14,919.69	10,768.72	27.8
14-48903 TID 8 LOAN INTEREST REVENUE	568.15	5,966.76	7,340.51	1,373.75	81.3
TOTAL INTEREST & MISCELLANEOUS REVEN	568.15	10,117.73	22,960.20	12,842.47	44.1
<u>TRANSFERS IN</u>					
14-49100 PROCEEDS FROM LONG TERM DEBT	.00	.00	53,500.00	53,500.00	.0
TOTAL TRANSFERS IN	.00	.00	53,500.00	53,500.00	.0
TOTAL FUND REVENUE	568.15	566,975.32	738,459.20	171,483.88	76.8

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

TIF #8 PROJECT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ECONOMIC DEVELOPMENT EXPENSES</u>					
14-56700-1100 ED ADMIN WAGES	.00	.00	10,233.00	10,233.00	.0
14-56700-1310 ED ADMIN RETIREMENT	.00	.00	665.14	665.14	.0
14-56700-1320 ED ADMIN SOCIAL SECURITY	.00	.00	782.82	782.82	.0
14-56700-2100 TID 8 EC DEV PROF SERVICES	.00	307.81	21,000.00	20,692.19	1.5
TOTAL ECONOMIC DEVELOPMENT EXPENSES	.00	307.81	32,680.96	32,373.15	.9
<u>DEPARTMENT 331</u>					
14-57331-1130 TID 8 HWY/ST OUTLAY SALARY	.00	.00	50,000.00	50,000.00	.0
14-57331-8553 TID 8 HWY/STREET OUTLAY	9,763.27	38,345.74	53,500.00	15,154.26	71.7
TOTAL DEPARTMENT 331	9,763.27	38,345.74	103,500.00	65,154.26	37.1
<u>ISSUANCE COSTS EXPENSES</u>					
14-59800-7330 TRANSFER TO DEBT SERVICE	.00	426,997.75	444,813.00	17,815.25	96.0
14-59800-7380 TRANSFER TO W/S FOR ADVANCE	.00	.00	348,000.00	348,000.00	.0
TOTAL ISSUANCE COSTS EXPENSES	.00	426,997.75	792,813.00	365,815.25	53.9
TOTAL FUND EXPENDITURES	9,763.27	465,651.30	928,993.96	463,342.66	50.1
NET REVENUE OVER EXPENDITURES	( 9,195.12)	101,324.02	( 190,534.76)	( 291,858.78)	53.2

CITY OF TOMAH  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

TOURISM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TAXES</u>					
16-41210 PUBLIC ACCOMMODATION	148,276.35	612,839.69	670,000.00	57,160.31	91.5
TOTAL TAXES	148,276.35	612,839.69	670,000.00	57,160.31	91.5
<u>INTEREST &amp; MISCELLANEOUS REVEN</u>					
16-48110 INTEREST INCOME	.00	1,316.59	2,010.00	693.41	65.5
16-48900 TOURISM OTHER MISC REVENUE	.00	2,097.27	.00	( 2,097.27)	.0
TOTAL INTEREST & MISCELLANEOUS REVEN	.00	3,413.86	2,010.00	( 1,403.86)	169.8
TOTAL FUND REVENUE	148,276.35	616,253.55	672,010.00	55,756.45	91.7

CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

TOURISM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TOURISM EXPENSES</u>					
16-56720-1100 TOURISM-CVB SAL-MANAGERIAL	.00	25,884.80	48,971.00	23,086.20	52.9
16-56720-1120 TOURISM-CVB SAL-SUPP	.00	35,745.69	65,697.00	29,951.31	54.4
16-56720-1310 TOURISM-CVB WIS RETIREMENT	.00	3,078.95	4,437.00	1,358.05	69.4
16-56720-1320 TOURISM-CVB SOCIAL SECURITY	.00	4,714.63	9,630.00	4,915.37	49.0
16-56720-1340 TOURISM MED HEALTH	.00	.00	3,000.00	3,000.00	.0
16-56720-2100 TOURISM-CVB PROF SERVICE	.00	11,574.62	25,500.00	13,925.38	45.4
16-56720-2200 TOURISM UTIL-GAS	.00	.00	400.00	400.00	.0
16-56720-2210 TOURISM-CVB ELECTRIC	.00	742.06	2,500.00	1,757.94	29.7
16-56720-2220 TOURISM UTIL-W&S	.00	109.90	250.00	140.10	44.0
16-56720-2230 TOURISM-CVB UTIL-TELEPHONE	.00	1,932.18	3,500.00	1,567.82	55.2
16-56720-2500 TOURISM-CVB ELECTRONIC DISP	.00	.00	2,500.00	2,500.00	.0
16-56720-2900 TOURISM-CVB SERV CONTRACTS	.00	1,305.25	2,400.00	1,094.75	54.4
16-56720-3100 TOURISM-CVB OFFICE SUPPLIES	.00	358.21	1,000.00	641.79	35.8
16-56720-3200 TOURISM-CVB PUB & SUBSCRIPTION	.00	.00	300.00	300.00	.0
16-56720-3210 TOURISM-CVB ADVERTISEMENT	.00	9,791.56	69,757.00	59,965.44	14.0
16-56720-3220 TOURISM-CVB MARKETING	.00	64,471.09	76,000.00	11,528.91	84.8
16-56720-3250 TOURISM-CVB ASSN DUE	.00	1,055.00	1,500.00	445.00	70.3
16-56720-3310 TOURISM-CVB MILEAGE	.00	.00	1,500.00	1,500.00	.0
16-56720-3350 TOURISM-CVB TRAINING	.00	2,105.87	4,500.00	2,394.13	46.8
16-56720-3400 TOURISM-CVB OPERATING	.00	4,898.93	1,500.00	( 3,398.93)	326.6
16-56720-3410 TOURISM-CVB POSTAGE	.00	745.50	1,500.00	754.50	49.7
16-56720-3450 TOURISM-CVB OFFICE E	.00	.00	1,000.00	1,000.00	.0
16-56720-3500 TOURISM-CVB REPAIR & MAINT	2,385.47	5,423.98	3,800.00	( 1,623.98)	142.7
16-56720-5100 TOURISM-CVB LIAB INSURANCE	.00	1,386.50	2,500.00	1,113.50	55.5
16-56720-5110 TOUR OTHER PROP INSURANCE	.00	1,381.60	3,000.00	1,618.40	46.1
16-56720-5120 TOURISM-CVB WORKER COMP INS	.00	.00	200.00	200.00	.0
16-56720-5160 TOURISM-CVB UNEMPLOYMENT	.00	277.18	168.00	( 109.18)	165.0
16-56720-5300 TOURISM-CVB RENT	.00	.00	1.05	1.05	.0
16-56720-8200 TOURISM-CVB BUILDING	1,273.00	7,272.39	.00	( 7,272.39)	.0
<b>TOTAL TOURISM EXPENSES</b>	<b>3,658.47</b>	<b>184,255.89</b>	<b>337,011.05</b>	<b>152,755.16</b>	<b>54.7</b>
<u>TRANSFER OUT EXPENSES</u>					
16-59200-7320 TRANSFER-FUNDS CAP PROJ	.00	.00	170,638.00	170,638.00	.0
16-59200-7330 TRANSFER-FUNDS DEBT SERVICE	.00	164,362.47	164,362.00	( .47)	100.0
<b>TOTAL TRANSFER OUT EXPENSES</b>	<b>.00</b>	<b>164,362.47</b>	<b>335,000.00</b>	<b>170,637.53</b>	<b>49.1</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>3,658.47</b>	<b>348,618.36</b>	<b>672,011.05</b>	<b>323,392.69</b>	<b>51.9</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>144,617.88</b>	<b>267,635.19</b>	<b>( 1.05)</b>	<b>( 267,636.24)</b>	<b>25489</b>

CITY OF TOMAH  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

TIF #9 PROJECT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SOURCE 41</u>					
17-41120 PROPERTY TAXES INCREMENT	.00	265,280.46	306,260.00	40,979.54	86.6
TOTAL SOURCE 41	.00	265,280.46	306,260.00	40,979.54	86.6
<u>SOURCE 43</u>					
17-43410 TID 9 SHARED REVENUE	.00	2,448.50	.00	( 2,448.50)	.0
TOTAL SOURCE 43	.00	2,448.50	.00	( 2,448.50)	.0
TOTAL FUND REVENUE	.00	267,728.96	306,260.00	38,531.04	87.4

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

TIF #9 PROJECT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
17-56700-1100 TID 9 ADMIN WAGES	.00	.00	10,233.00	10,233.00	.0
17-56700-1310 TID 9 ADMIN RETIREMENT	.00	.00	665.14	665.14	.0
17-56700-1320 TID 9 ADMIN SOCIAL SECURITY	.00	.00	782.82	782.82	.0
17-56700-2100 TID 9 EC DEV PROF SERVICES	.00	307.81	9,000.00	8,692.19	3.4
<b>TOTAL DEPARTMENT 700</b>	<b>.00</b>	<b>307.81</b>	<b>20,680.96</b>	<b>20,373.15</b>	<b>1.5</b>
<hr/>					
17-57331-1130 TID 9 STREET SALARY	.00	.00	20,000.00	20,000.00	.0
17-57331-8200 TID 9 LAND AND BLDGS	.00	2,869.50	15,000.00	12,130.50	19.1
<b>TOTAL DEPARTMENT 331</b>	<b>.00</b>	<b>2,869.50</b>	<b>35,000.00</b>	<b>32,130.50</b>	<b>8.2</b>
<hr/>					
17-59800-7330 TRANSFER TO DEBT SERVICE	.00	36,902.50	36,782.50	( 120.00)	100.3
<b>TOTAL DEPARTMENT 800</b>	<b>.00</b>	<b>36,902.50</b>	<b>36,782.50</b>	<b>( 120.00)</b>	<b>100.3</b>
<hr/>					
<b>TOTAL FUND EXPENDITURES</b>	<b>.00</b>	<b>40,079.81</b>	<b>92,463.46</b>	<b>52,383.65</b>	<b>43.4</b>
<hr/>					
<b>NET REVENUE OVER EXPENDITURES</b>	<b>.00</b>	<b>227,649.15</b>	<b>213,796.54</b>	<b>( 13,852.61)</b>	<b>106.5</b>



CITY OF TOMAH  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

TIF #10 PROJECT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SOURCE 41</u>					
18-41120 PROPERTY TAXES INCREMENT	.00	395,768.48	461,242.25	65,473.77	85.8
TOTAL SOURCE 41	.00	395,768.48	461,242.25	65,473.77	85.8
<u>SOURCE 43</u>					
18-43410 STATE SHARED REVENUE TID	.00	7,443.55	.00	( 7,443.55)	.0
TOTAL SOURCE 43	.00	7,443.55	.00	( 7,443.55)	.0
TOTAL FUND REVENUE	.00	403,212.03	461,242.25	58,030.22	87.4

CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

TIF #10 PROJECT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
18-56700-2100 TID 10 EC DEV PROF SERVICES	.00	307.81	.00	( 307.81)	.0
TOTAL DEPARTMENT 700	.00	307.81	.00	( 307.81)	.0
<hr/>					
18-59800-7330 TRANSFER TO DEBT SERVICE	.00	69,425.00	72,875.00	3,450.00	95.3
TOTAL DEPARTMENT 800	.00	69,425.00	72,875.00	3,450.00	95.3
<hr/>					
TOTAL FUND EXPENDITURES	.00	69,732.81	72,875.00	3,142.19	95.7
<hr/>					
NET REVENUE OVER EXPENDITURES	.00	333,479.22	388,367.25	54,888.03	85.9

CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

		FUND 19				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ARPA -GENERAL OUTLAY EXPENSES</u>						
19-57190-8300	ARPA GEN GOVT OUTLAY EQUIPMENT	.00	9,523.39	.00	( 9,523.39)	.0
	TOTAL ARPA -GENERAL OUTLAY EXPENSES	.00	9,523.39	.00	( 9,523.39)	.0
<u>LAW ENFORCEMENT OUTLAY EXPENSE</u>						
19-57210-8300	ARPA LAW ENF OUTLAY EQUIPMENT	.00	23,645.16	.00	( 23,645.16)	.0
	TOTAL LAW ENFORCEMENT OUTLAY EXPENSE	.00	23,645.16	.00	( 23,645.16)	.0
<u>PARKS OUTLAY EXPENSES</u>						
19-57620-8200	CAP PROJ PARKS OUTLAY BUILDING	47,669.60	63,422.64	.00	( 63,422.64)	.0
	TOTAL PARKS OUTLAY EXPENSES	47,669.60	63,422.64	.00	( 63,422.64)	.0
<u>REC PARK OUTLAY EXPENSES</u>						
19-57621-8200	REC PARK OUTLAY BUILDING	.00	31,081.18	.00	( 31,081.18)	.0
	TOTAL REC PARK OUTLAY EXPENSES	.00	31,081.18	.00	( 31,081.18)	.0
19-59800-7300	TRANSFER TO GENERAL FUND	.00	.00	26,000.00	26,000.00	.0
	TOTAL DEPARTMENT 800	.00	.00	26,000.00	26,000.00	.0
	TOTAL FUND EXPENDITURES	47,669.60	127,672.37	26,000.00	( 101,672.37)	491.1
	NET REVENUE OVER EXPENDITURES	( 47,669.60)	( 127,672.37)	( 26,000.00)	101,672.37	(491.1)

CITY OF TOMAH  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

		FUND 20				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SOURCE 41</u>						
20-41120	PROPERTY TAXES INCREMENT	.00	9,910.87	11,441.87	1,531.00	86.6
	TOTAL SOURCE 41	.00	9,910.87	11,441.87	1,531.00	86.6
<u>SOURCE 43</u>						
20-43410	TID 11 SHARED REVENUE	.00	91.70	.00	( 91.70)	.0
	TOTAL SOURCE 43	.00	91.70	.00	( 91.70)	.0
	TOTAL FUND REVENUE	.00	10,002.57	11,441.87	1,439.30	87.4

CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2023

		FUND 20				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
20-56700-2100	TID 11 PROF SERVICES	.00	307.82	21,000.00	20,692.18	1.5
	TOTAL DEPARTMENT 700	.00	307.82	21,000.00	20,692.18	1.5
	TOTAL FUND EXPENDITURES	.00	307.82	21,000.00	20,692.18	1.5
	NET REVENUE OVER EXPENDITURES	.00	9,694.75	( 9,558.13)	( 19,252.88)	101.4

**Director of Public Works and Utilities Report**  
**November 2023**

**1) Street Department**

The crews continue to repair storm inlets throughout the city. The new speed display signs have been installed on the west end of ET, Lagrange Ave, N. Glendale, and Hwy 16 near Hollister Ave. Last-minute replacement of asphalt and concrete has been completed throughout the city as well.

**2) Sewer Department**

Operations are normal. Sludge has been hauled out. Most all the equipment has been delivered. The lab audit and plant walk through with the DNR went very well.

**3) Water Department**

Operations are normal. The water department has sent out letters requesting property owners' assistance in identifying lead water pipes. This process has started with over 3,300 service locations to survey. Our records have left just over 600 service locations that need material identification for the incoming water lateral service line material. Most water lines are copper, galvanized steel or plastic. The likelihood of any lead water service is very low.

**4) Lake Committee**

The Lake Committee's next meeting is scheduled for November scheduled for 11/16/23 @ 5:00.

**Respectfully Submitted**

**Kirk Arity**

**Director of Public Works and Utilities**

## Tomah Public Works and Utilities Employees

### City Hall

Director – Kirk Arity

Administrative Assistant – Samantha Linehan

Bookkeepers – Casey Kinnear, Patricia Marten

Code Enforcement – Casey Kinnear

Custodian – Scott Donovan

### Water Department

Supervisor – Mark Rezin

Licensed Operators – Dennis Baldwin, Jeff Marten, Derek Nofsinger, Nathan Waege

### Sewer Department

Supervisor-Brandy Leis

Licensed Operators - Michael Linehan, Tom Bemis, Chad Richmond, Craig Dechant

Unlicensed Maintenance Worker – Tony Newcomb

### Public Works

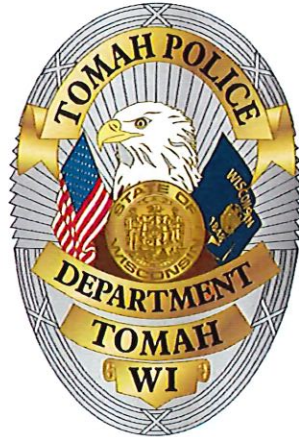
Supervisor – Joe Kube

Mechanic – Mark Dixon

Equipment Operators – Lance Larson, Justin Randall, Corey Clay, Brad Rewey

Truck Drivers – Steve Schultz, Jason Burkhalter, Trey Rapp, Justin King, David McGarry, Andrew Strait, Dillon Clay-Kruger.

# TOMAH POLICE DEPARTMENT



**"Serving the Community"**

**October 2023 Report**



## K-9 REPORT

The Tomah Police K-9 Unit consists of Officer Adam Perkins and his partner K-9 Viktor. Officer Perkins has been employed with the Tomah Police Department since September 2011 and was selected to be the K-9 handler in late 2016.

In March 2017, Officer Perkins traveled to the Jessiffany Canine Services LLC Kennel in Iron Ridge, Wisconsin to select a K-9 partner. Officer Perkins met with the head trainer and looked at numerous dogs, ultimately selecting K-9 Viktor. K-9 Viktor is a Czech Shepherd from the Czech Republic. Officer Perkins and K-9 Viktor trained for 5 weeks at Jessiffany Canine Services and certified through Jessiffany and the American Police Canine Association (APCA) in early April.

Officer Perkins and K-9 Viktor primarily work 3rd shift but are available off duty in an on-call capacity. Officer Perkins and Viktor are also members of the Monroe County Combined Tactical Unit (CTU). K-9 Viktor is a “dual purpose” patrol dog meaning patrol work and narcotics detection. “Patrol work” encompasses handler protection, criminal apprehension, tracking, building searches, and area searches. For narcotics detection, Viktor is trained to alert on the odors of Marijuana, Methamphetamine, Cocaine/Crack Cocaine, Heroin and MDMA.

Officer Perkins and K-9 Viktor train on a frequent basis to stay proficient in the numerous tasks Viktor is trained in.

## UTILIZATIONS OF IMPORTANCE

**Training** – Attended an 8-hour training day in West Salem and the Village of Holmen. Training consisted of tracks, indoor and outdoor drug hides, group obedience, article searches, vehicle sniffs for drugs, and buildings searches for suspects.

**Alarm** – Tomah officers received a burglary alarm from Lebakkens. Viktor was utilized to assist in searching the exterior of the business and making sure exterior doors were secure. The source of the alarm was the construction crew working inside. Other officers made contact with them and found it was an accidental alarm.

**Vehicle Sniff** – While off duty, we were called in to assist Monroe County Deputies with a vehicle sniff in the City of Tomah. A positive indication was obtained, and a search of the vehicle yielded no contraband. A known drug user recently purchased the vehicle. The drug user, however, had contraband in her purse when the Deputies searched her belongings.

**Vehicle Sniff** – Conducted a traffic stop in the City of Tomah with two known drug users as occupants. A vehicle search was conducted, and a positive indication was obtained. A search of the passenger yielded methamphetamine and paraphernalia. No contraband was located in the vehicle. The passenger was arrested and transported to jail.

## INVESTIGATIONS

### **Accident with Injuries / Poss Meth / Poss Paraphernalia / OWI 1<sup>st</sup> / Failure to Keep Vehicle Under Control**

Tomah officers were dispatched to a two-vehicle accident. Upon arrival one vehicle was observed sideways on the roadway. The driver of the sideways vehicle believed the driver of the other vehicle intentionally struck him. Officers made contact with the driver of the second vehicle and the driver had some. She was able to exit the vehicle and talked with officers about her alcohol consumption. She stated she drank several hours prior and fell asleep while she was looking for a place to pull over and rest. The only Standardized Field Sobriety Test that officers were able to perform was the Horizontal Gaze Nystagmus. This was due to the driver complaining of lower body pain. While officers were in contact with the driver, they detected an odor of marijuana coming from her purse. The driver was transported for medical attention and was later arrested for OWI. A search of her purse yielded methamphetamine, cut straws and a methamphetamine pipe. The driver consented to a legal blood draw. Hospital staff facilitated the blood draw. After medical clearance, the driver was transported to jail.

### **OAR-OWI / IID / Battery to LEO X2 / Resisting / Poss Marijuana / Poss Paraphernalia**

A Tomah officer was on routine patrol and conducted a traffic stop on a vehicle due to the registered owner holding a revoked driver's license. The driver initially refused to stop. Upon stopping, the driver leaned out the window and angrily yelled at the officer. The driver then continued to drive to a driveway and park. The driver exited the vehicle and made contact with the officer. The officer was attempting to issue the driver citations in relation to not having a valid license when the driver obtained a box and began to walk toward the door to the residence. The officer stopped the driver and the driver refused to comply with the officer's commands to go back to the vehicle. At this time, a second officer arrived to assist. In an attempt to get the driver back to the vehicle and away from the residence, a physical altercation ensued. The driver was decentralized and continued to struggle with officers. The driver was ultimately taken into custody. Both officers sustained injuries to their hands during the struggle. The driver was secured in the rear seat of a squad. Upon making contact at the vehicle officers detected an odor of marijuana emitting from the vehicle. A search of the vehicle yielded numerous THC wax containers and paraphernalia items. The driver was subsequently transported to jail.

### **OWI 1<sup>st</sup> / Poss Meth / Poss Paraphernalia**

Tomah officers received a suspicious person complaint at a gas station. The caller stated a male was seated in a vehicle that was parked at the fuel pumps for 30 minutes. Officers arrived and made contact with the vehicle. Upon approaching the vehicle, the male occupant exited and showed nervous mannerisms. During the contact with officers the male started to pump gas into his vehicle despite being at the pump for 30 minutes prior.

The male was defensive when talking with officers, but he ultimately admitted to having methamphetamine inside the vehicle. A search of the vehicle yielded a container with methamphetamine inside. Due to behaviors exhibited by the driver, officers believed the driver was currently under the influence of a drug. The driver consented to SFST's and officers placed the driver under arrest for OWI 1<sup>st</sup>. The driver consented to a legal blood draw and the same was facilitated. The driver was then transported to jail.

### **Burglary / Criminal Trespass to a Dwelling / CDTP / DC**

Tomah officers were dispatched to a residential burglary in progress. The caller stated a male kicked in the front door and was inside the residence. Officers responded and made contact with the male in the front lawn. The male was detained and secured in a squad car. The caller stated she was inside her residence when she heard light knocking on the front door and the doorbell ringing. The caller said the front door was then kicked in and the suspect was quickly standing in her kitchen. The suspect was rambling on and started walking down the hallway to the caller's daughter's bedroom. The caller stopped the suspect and contacted her husband and the police. The suspected stated his brother told him to enter the house to save the dogs and he told the caller that he was a protector of women and children. The suspect was arrested and transported to jail.

### **OWI 5<sup>th</sup> / IID / Poss Marijuana**

An officer was on routine patrol and observed a vehicle with no rear running lights. A traffic stop was conducted, and the officer observed signs of impairment when in contact with the driver. The driver was asked to exit the vehicle and refused to perform the SFST's. The driver refused the legal blood draw, so a search warrant was drafted and granted. The legal blood draw was facilitated. Once the blood draw was complete, the driver was transported to jail.

### **OWI 3<sup>rd</sup> / Poss Cocaine with Intent to Deliver 1-5 grams / Poss Meth with Intent to Deliver < 3 grams / Poss Paraphernalia**

An officer was on routine patrol and observed an equipment violation on a vehicle that had stopped in the middle of an intersection. A traffic stop was conducted and shortly after coming to a stop, the driver exited the vehicle and started to walk away from the traffic stop. The officer ordered the male back to the vehicle, but the male refused and rounded the corner of a garage. The officer gave chase on foot and when he rounded the corner, the driver was seen running through the alley. The driver continued to run but eventually stopped. The officer pointed his taser at the driver and ordered him to lay on the ground. The driver complied and was taken into custody without further incident. The officer observed signs of impairment and the driver admitted to consuming alcoholic beverages. The driver was ultimately placed under arrest for OWI and was secured in a squad. The driver refused a legal blood draw, so a search warrant was drafted and granted. A search of the vehicle yielded open intoxicants, paraphernalia, cocaine, methamphetamine, and a large sum of cash. The driver was transported to Tomah Health where medical staff facilitated the blood draw. The driver was later transported to jail.

**PERSONNEL COMPLAINTS**

October Complaints = 0    Year-To-Date Personnel Complaints = 3

**EMPLOYEE LISTING BY DATE OF HIRE**

**October 31, 2023**

Admin. Asst. Rhonda Culpitt	12/12/1994
Chief Scott Holum	05/02/1999
Officer Melanie Marshall	05/28/2000
Investigator Paul Sloan	05/13/2001
Investigator Brittnay Westpfahl	01/16/2005
Assistant Chief Eric Pedersen	07/09/2005
Officer Steven Keller	08/14/2005
Lieutenant Jarrod Furlano	01/13/2008
Sergeant Adam Perkins	09/04/2011
Sergeant Brandon Kuhn	10/12/2015
Officer Brennon Scallon	10/30/2016
Sergeant Wilbert Steinborn	08/19/2018
Sergeant Cody Paulson	09/24/2018
Custodian Billy Boehme	11/04/2018
Police Clerk Ashley Bankhead	03/11/2019
Sergeant Delaney Hanrahan	06/02/2019
Police Clerk DeAnn Batten	06/17/2019
Officer Alexander Brueggeman	12/08/2019
Officer Lindsey Harvey	01/24/2021
Officer Jayden Olson	07/11/2021
Evidence Tech Mark Nicholson	08/08/2021
Officer Justice Blackhawk	10/10/2021
Officer Audra Gomez	06/01/2022
Officer John Reigel	06/12/2022

2023 OPERATING WHILE INTOXICATED STATISTICS

CASE #	AGE	SEX	1ST	2ND	3RD	4TH	5TH	6TH	7TH	8TH	9TH	10TH	BAC	RSC	REFUSAL	ACCIDENT	REST SUBSTANCE TYPE
#23-0035	32	M	X										0.140				
#23-0040	58	M			X								0.163		X		
#23-0063	52	F	X										0.229				
#23-0104	35	F	X										0.080				
#23-0127	61	M					X						0.000	X			Marijuana
#23-0131	24	M															
#23-0199	40	M		X									0.146				
#23-0234	23	F		X									0.212				
#23-0242	25	M	X										0.293	X			
#23-0268	43	M	X												X		Pending
#23-0310	25	M	X										0.128				
#23-0313	23	F	X										0.152				
#23-0314	43	M		X													Pending
#23-0324	23	F		X									0.128		X		
#23-0346	23	M	X										0.068				
#23-0359	18	F	X										0.092				
#23-0395	40	F	X										0.194				
#23-0430	29	M	X											X			
#23-0440	37	F	X										0.106				
#23-0456	20	F	X										0.161				
#23-0481	39	M		X											X		
#23-0482	36	F					X						0.163			X	
#23-0533	30	M	X										0.160				
#23-0546	31	F		X										X			Methamphetamine
#23-0561	26	M		X									0.076	X			Pending
#23-0576	43	M	X										0.120				
#23-0598	25	M	X														
#23-0599	42	M		X									0.090				
#23-0605	52	M	X														
#23-0612	21	M	X														
#23-0624	27	M	X										0.114			X	
#23-0643	34	F	X										0.244				
#23-0670	47	M	X												X		
#23-0681	27	M	X										0.150				
#23-0701	21	M	X										0.296				







**: Total: 1**

**911 : 911 CHECK Total: 10**

**911HANG : 911 ABANDONED Total: 22**

**911OPEN : 911 OPEN LINE Total: 23**

**ACC PD : ACCIDENT WITH PROPERTY DAMAGE Total: 27**

**ACC PI : ACCIDENT WITH INJURIES Total: 2**

**ACC UNK : ACCIDENT UNKNOWN INJURIES Total: 1**

**ALARM : ALARM - HOLDUP OR BURGLARY Total: 11**

**AMBULANCE : AMBULANCE CALL Total: 77**

**ANIMAL : ANIMAL COMPLAINT/NOT A BITE Total: 27**

**ASSIST : ASSIST OTHER AGENCY Total: 4**

**ATL : ATTEMPT TO LOCATE Total: 6**

**BATTERY : BATTERY/ASSAULT Total: 10**

**BIKE : ABANDONED/FOUND BICYCLE Total: 3**

**BITE : ANIMAL BITE Total: 5**

**BUILD CHK : BUILDING CHECK Total: 1**

**CHILD : CHILD ABUSE/NEGLECT Total: 4**

**CIT ASST : CITIZEN ASSIST Total: 47**

**COMMITMENT : INVOLUNTARY COMMITMENT/CHAPTER Total: 3**

**COMMUNITY RELATIONS : COMMUNITY RELATIONS Total: 15**

**COURT ORDER : VIOLATION OF COURT ORDER Total: 5**

**CROSS GUARD : CROSSING GUARD DUTY BY OFFICER Total: 2**

**CUSTODY : CHILD CUSTODY ISSUE Total: 3**

**DAMAGE : DAMAGE TO PROPERTY Total: 6**

**DISTURB : DISTURBANCE Total: 14**



DOMESTIC : DOMESTIC DISTURBANCE Total: 1  
DRUG : DRUG INFO/COMPLAINTS Total: 9  
ENTRY : ENTRY TO VEH OR DWELLING Total: 5  
ESCORT : ESCORT Total: 1  
EXTRA : EXTRA PATROL Total: 14  
FIGHT : FIGHT Total: 3  
FIRE ALARM : FIRE ALARM Total: 9  
FIRE : FIRE Total: 3  
FOLLOWUP : FOLLOWUP/INTERVIEW TO PREVIOUSLY INCIDENT Total: 85  
FRAUD : FRAUD Total: 12  
HARASS : HARASSMENT Total: 10  
INFO : GENERAL INFORMATION CALL Total: 17  
LITTERING : LITTERING OR UNLAWFUL DUMPING Total: 2  
MISSING : MISSING PERSON Total: 3  
MOTOR ASSIST : MOTORIST ASSIST Total: 8  
NOISE : NOISE OR LOUD PARTY COMPLAINT Total: 6  
ODOR : NATURAL GAS OR OTHER ODOR Total: 1  
OPEN : OPEN DOOR OR WINDOW Total: 3  
ORD VIO : ORDINANCE VIOLATION Total: 1  
OWP : OUT WITH PARTY Total: 48  
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PARKING : PARKING COMPLAINT Total: 21  
PHONE CALL : MAKE/RECEIVE PHONE CALL Total: 70  
PROPERTY : FOUND/LOST/RECOVERED PROPERTY Total: 38  
PUBWKS : DPW/STREETS/SEWER/UTILITIES CALLS Total: 1  
RUNAWAY : JUVENILE RUNAWAY Total: 2  
SEARCH : SEARCH WARRANT Total: 1  
SEX OFFENSE : SEX OFFENSE Total: 6  
SHOTS : POSSIBLE SHOTS FIRED Total: 1

**SUSPICIOUS : SUSPICIOUS ACTIVITY Total: 45**  
**THEFT : THEFT Total: 26**  
**THREATS : THREATS COMPLAINT Total: 10**  
**TRAFFIC CNTL : BLOCKING/DIRECTING TRAFFIC Total: 3**  
**TRAFFIC COMP : TRAFFIC/DRIVING COMPLAINT Total: 18**  
**TRAFFIC HZRD : TRAFFIC HAZARD Total: 15**  
**TRAFFIC STOP : TRAFFIC STOP Total: 161**  
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**TRUANCY : TRUANCY COMPLAINT Total: 3**  
**TWJ : TROUBLE WITH JUVENILE Total: 12**  
**TWP : TROUBLE WITH PARTY Total: 39**  
**VEH STOLEN : STOLEN VEHICLE Total: 1**  
**WARRANT : WARRANT Total: 1**  
**WEAPON : WEAPONS VIOLATION Total: 1**  
**WELFARE : WELFARE CHECK Total: 52**  
**Total Records: 1111**

## STAFF COMMITTEE PREPARATION REPORT

**Agenda Item:** Approval of changes to City of Tomah Insurance Policies

**Summary and Background Information:**

The Senior Executive Team is recommending a change to the current insurance policy company from EMC insurance to the League of WI Municipalities Mutual Insurance. The dollar amount from the League Insurance quote was calculated in the current budget.

**Fiscal Impact:** Overall budget savings of \$72,998.00

**Recommendation:** The Senior Executive Team recommends moving the City’s insurance to the League of Wisconsin Municipalities Mutual Insurance.

*Becki Weyer*  
\_\_\_\_\_  
Department Director

*10/31/2023*  
\_\_\_\_\_  
Date

Committee: Committee of the Whole and/or Common Council  
Meeting Date(s): November 20 and 21, 2023

Procedure for recommendations on actionable items to the City Council/Committee of the Whole

Recommendations should come to the SET from all boards, commissions and committees, with the exception of the Committee of the Whole.

Staff report approved or draft minutes from the meeting in which the recommendation was made, should be provided with the recommendation. Those recommendations need to be forwarded to the SET by the 1st Tuesday of the month. The SET will review, and either request more information or forward onto the Committee of the Whole or the City Council with the reviewed documents.

Department Head to communicate to their boards, commissions, committees and Council.

<b>Recommendation from:</b>	Senior Executive Team
<b>Minutes/staff report attached</b>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
<b>Budget account:</b>	Multiple: All City Insurance including general fund, Ambulance, SR. Center, Library, Water, Sewer
<b>Fiscal impact:</b>	\$72,998.00 \$
<b>Staff responsible for implementation:</b>	
<b>Economic impact:</b>	n/a
<b>Zoning/rezoning issues:</b>	n/a
<b>Supports organizational goals</b>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
<b>Questions from SET:</b>	Services available Cost Coverage Training/Other programs available with vendor
<b>Grants pursued/opportunity pursued:</b>	n/a
<b>Reviewed by SET</b>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Initialed by: \_\_\_\_\_

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

Coverage	EMC 2024-2025	League Option 2024-2025
Property	\$ 122,092.00	\$ 85,239.00
Inland Marine	\$ 9,890.00	\$ 6,169.00
Liability	\$ 20,404.00	\$ 11,682.00
Airport	\$ 3,720.00	\$ 1,500.00
Cyber	\$ 5,509.00	\$ 4,925.00
Auto	\$ 67,343.00	\$ 51,496.00
Police	\$ 16,610.00	\$ 16,028.00
Public Officials/Linebacker	\$ 17,703.00	\$ 19,628.00
Crime	\$ 971.00	\$ 1,002.00
Umbrella	\$ 16,484.00	\$ -
Accident and Sickness	\$ 2,083.00	\$ 2,083.00
Work Comp	\$ 91,287.00	\$ 101,346.00
<b>Total Premium</b>	<b>\$ 374,096.00</b>	<b>\$ 301,098.00</b>
<b>Difference</b>	<b>\$ 72,998.00</b>	

# STAFF COMMITTEE PREPARATION REPORT

## Agenda Item:

Request by Melissa Shutter for consideration of granting her a beverage operator's license.

## Summary and Background Information:

(Appropriate Documentation Attached)

Melissa Shutter applied for a bartender license on September 28<sup>th</sup>, 2023. The Chief of Police is recommending denial due to Ms. Shutter being convicted of Operating a Motor Vehicle While Intoxicated (4<sup>th</sup> Offense) in Dane County on November 18<sup>th</sup>, 2016. This conviction goes against Ordinance 4-66, the applicant cannot have any non-felony alcohol-related convictions or pending charges within the past 10 years.

## Fiscal Note:

The City has received \$20.00 for the license application.

## Recommendation:

The Chief of Police has reviewed the application and recommended denial of this beverage operator's license per his attached letter.

Respectfully submitted by:

Rachel Kreighbaum

Committee: Committee of the Whole & Common Council

Meeting Date: November 20 & 21, 2023

### CITY OF TOMAH APPLICATION FOR BEVERAGE OPERATOR'S (BARTENDER) LICENSE

All questions on this application must be answered completely and accurately before it can be processed. Failure to do so could result in a delay or even rejection of the application.

Date: 9-28-23 Place of Employment: unemployed

NEW:  RENEWAL:  PROVISIONAL (60 DAYS) (Limit 1/No Extensions):

For the License Year Expiring June 30, 2024

NAME: Shutter Melissa Leigh  
Last First Middle

PREVIOUS NAME(S) USED: \_\_\_\_\_

SOCIAL SECURIT \_\_\_\_\_ DATE OF BIRTH: \_\_\_\_\_ AGE: 43

ADDRESS: 911 Charles Dr. Tomah, WI 54660  
Number Street Apt. No. City State Zip

HOME/CELL PHONE #: \_\_\_\_\_ WORK PHONE #: n/a

EMAIL ADDRESS: \_\_\_\_\_

DRIVER'S LICENSE #: \_\_\_\_\_ STATE ISSUED: WI

10 card - no current drivers license  
Have you taken the Legal/Responsible Beverage Service Course? Yes  No

Date of Class 9-25-23 Name of Class Wisconsin Responsible Beverage Server Training  
(New applicants must provide a copy of the Beverage Server Certificate of Completion)

Please answer the following questions regarding offenses which substantially relate to the circumstances of the licensed activity:

1. Have you had any non-felony alcohol-related convictions or pending charges within the last 12 months? Yes  No
2. Do you have a history (2 or more) of non-felony alcohol-related convictions as long as the most current conviction or arrest is within the last 24 months? Yes  No
3. Do you have any non-felony drug-related convictions or pending charges within the last 12 months? Yes  No
4. Do you have any non-felony convictions or pending charges within the last 36 months which involve resisting arrest, battery to a police officer, or obstructing justice in direct connection to activity at a licensed alcohol establishment? Yes  No
5. Do you have two or more non-felony convictions or pending charges in the last 24 months for disorderly behavior type offenses that occurred in direct connection to activity at a licensed alcohol establishment? Yes  No
6. Do you have one or more felony convictions in the last 10 years involving alcohol or drugs? Yes  No
7. Do you presently have any outstanding fines, forfeitures, penalties, assessments or user fees owed to the City of Tomah? Yes  No

Whenever anything occurs to change any information on the application, you are required to notify the City Clerk's office in writing of the change within ten days.

If you have answered yes to any of the above questions, list the date of the incident, the charge, and exact location of arresting agency.

Date	Charge	Law Enforcement Agency
4-7-15	OVI (4th w/in 5 yrs) class II felony	Dane

I hereby certify and affirm that the information provided on this application is true and correct. I understand that failure to provide all required information shall be grounds for denial of my alcohol beverage license. I further understand that falsification of any information shall be grounds for denial or revocation of this license and may result in criminal prosecution. I am aware of the laws governing the sale of alcohol beverages and agree to abide by those laws. I understand that the Police Department will do a record check from the Wisconsin Crime Information Bureau (CHRI), the Department of Transportation and a local records check based on my application. I hereby authorize the release of any and all records, including juvenile matters, which are requested by the Police Department in its investigation and hereby consent to the disclosure of said information.


9-28-23  
 SIGNATURE OF APPLICANT ATTESTING AFFIRMATION DATE

FOR OFFICIAL USE ONLY

POLICE DEPARTMENT: Local check: clear record \_\_\_\_\_ has record: \_\_\_\_\_

Local check ran through: MNI, E-Time, CCAP

Record information: \_\_\_\_\_

Record Check Done By: DB Date: 10/2/23

PROVISIONAL LICENSE: Approved \_\_\_\_\_ Denied \_\_\_\_\_ (See attached reason for denial)

Signature of Chief of Police: \_\_\_\_\_ Date: \_\_\_\_\_

REGULAR LICENSE: Approved \_\_\_\_\_ Denied X (See attached reason for denial)

Signature of Chief of Police:  Date: 10.3.23

REGULAR LICENSE: Approved \_\_\_\_\_ Denied X (See attached reason for denial)

Signature of City Clerk:  Date: 10/04/23

CLERK OFFICE:

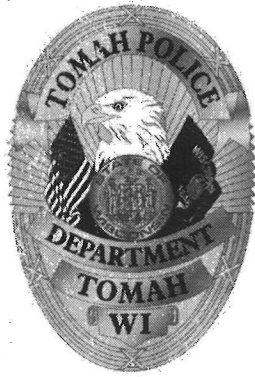
RECEIPT NO. 4000959 DATE 9/28/2023 PAID \$ 20.00 LICENSE: \_\_\_\_\_

Application processed by: Rechel Kreighbaum



# Tomah Police Department

805 Superior Avenue  
Tomah, WI 54660



## Scott R. Holum

Police Chief

October 3, 2023

**Reference Melissa Shutter's Application for Operator's License:**

On October 3, 2023, I reviewed the Operator's License application submitted to the City of Tomah by Melissa Shutter. After my review of the application, I am recommending to the City Council that the application be denied based on the information provided below.

During the background investigation of Ms. Shutter, it was determined that she was convicted of Operating a Motor Vehicle While Intoxicated (4<sup>th</sup> Offense - Felony) in Dane County Circuit Court on November 18, 2016.

City of Tomah Ordinance 4-66 states that an Operator's License applicant cannot have any alcohol or drug related felony convictions within the past 10 years.

Accordingly, it is my recommendation to deny Ms. Shutter's application for an Operator's License for the City of Tomah.

Respectfully,

Scott R. Holum  
Tomah Police Department

Phone: (608) 374-7400  
Fax: (608) 374-7413  
E-mail: tomahpd@tomahpolice.com



819 Superior Ave  
Tomah, WI 54660  
608.374.7420

### REQUEST TO APPEAR

NOTE: All city of Tomah Boards, Commissions and Committees are subject to open meeting laws and all members of the public are able to attend and witness any of these meetings without any formal or informal requests.

This specific form requesting to appear is for members of the public that wish to appear in front of a Board, Commission or Committee in order to speak or present information.

Date of Request: next meeting

Full name: Malissa Leigh Shutter

Organization (if applicable): \_\_\_\_\_

Address: 911 Charles Dr. Tomah, WI 54660

Phone #: 608-387-6125

Email address: mshutter23@yahoo.com

Appearance date (if unknown put "next meeting" and we'll tell you the upcoming dates):

Reason for this Request: To appeal the denial of a bartending license

\*\*\*Use back side of form if needed. Attach any other pertinent information to this form\*\*\*

# STAFF COMMITTEE PREPARATION REPORT

## Agenda Item:

Request by Michael Crapser for consideration of granting him a beverage operator's license.

## Summary and Background Information:

(Appropriate Documentation Attached)

Michael Crapser applied for a bartender license on October 10<sup>th</sup>, 2023. The Chief of Police is recommending denial due to Mr. Crapser being convicted of Operating a Motor Vehicle While Intoxicated (1<sup>st</sup> Offense) in Juneau County on February 2<sup>nd</sup>, 2023. This conviction goes against Ordinance 4-66, the applicant cannot have any non-felony alcohol-related convictions or pending charges within the last 12 months.

## Fiscal Note:

The City has received \$20.00 for the license application.

## Recommendation:

The Chief of Police has reviewed the application and recommended denial of this beverage operator's license per his attached letter.

Respectfully submitted by:

Rachel Kreighbaum

Committee: Committee of the Whole & Common Council

Meeting Date: November 20 & 21, 2023

### CITY OF TOMAH APPLICATION FOR BEVERAGE OPERATOR'S (BARTENDER) LICENSE

All questions on this application must be answered completely and accurately before it can be processed. Failure to do so could result in a delay or even rejection of the application.

Date: 10/10/2023 Place of Employment: Crow Bar

NEW:  RENEWAL: \_\_\_\_\_ PROVISIONAL (60 DAYS) (Limit 1/No Extensions): \_\_\_\_\_

For the License Year Expiring June 30, 20 24

NAME: Crapser Last Michael First A Middle

PREVIOUS NAME(S) USED: \_\_\_\_\_

SOCIAL SECURITY: \_\_\_\_\_ DATE OF BIRTH: \_\_\_\_\_ AGE: 31

ADDRESS: 1102 Heeler Ave Number Street of E Apt. No. Tomah WI 54600 City State Zip

HOME/CELL PHONE #: \_\_\_\_\_ WORK PHONE #: \_\_\_\_\_

EMAIL ADDRESS: \_\_\_\_\_

DRIVER'S LICENSE #: \_\_\_\_\_ STATE ISSUED: 10/29/2020

Have you taken the Legal/Responsible Beverage Service Course? Yes  No \_\_\_\_\_

Date of Class Feb 4th 2022 Name of Class Wisconsin Alcohol seller/server course  
(New applicants must provide a copy of the Beverage Server Certificate of Completion)

Please answer the following questions regarding offenses which substantially relate to the circumstances of the licensed activity:

1. Have you had any non-felony alcohol-related convictions or pending charges within the last 12 months? Yes  No
2. Do you have a history (2 or more) of non-felony alcohol-related convictions as long as the most current conviction or arrest is within the last 24 months? Yes \_\_\_\_\_ No
3. Do you have any non-felony drug-related convictions or pending charges within the last 12 months? Yes \_\_\_\_\_ No
4. Do you have any non-felony convictions or pending charges within the last 36 months which involve resisting arrest, battery to a police officer, or obstructing justice in direct connection to activity at a licensed alcohol establishment? Yes \_\_\_\_\_ No
5. Do you have two or more non-felony convictions or pending charges in the last 24 months for disorderly behavior type offenses that occurred in direct connection to activity at a licensed alcohol establishment? Yes \_\_\_\_\_ No
6. Do you have one or more felony convictions in the last 10 years involving alcohol or drugs? Yes \_\_\_\_\_ No
7. Do you presently have any outstanding fines, forfeitures, penalties, assessments or user fees owed to the City of Tomah? Yes \_\_\_\_\_ No

Whenever anything occurs to change any information on the application, you are required to notify the City Clerk's office in writing of the change within ten days.

If you have answered yes to any of the above questions, list the date of the incident, the charge, and exact location of arresting agency.

Date 12/31/2020 Charge OWI Law Enforcement Agency Juneau county

I hereby certify and affirm that the information provided on this application is true and correct. I understand that failure to provide all required information shall be grounds for denial of my alcohol beverage license. I further understand that falsification of any information shall be grounds for denial or revocation of this license and may result in criminal prosecution. I am aware of the laws governing the sale of alcohol beverages and agree to abide by those laws. I understand that the Police Department will do a record check from the Wisconsin Crime Information Bureau (CHRI), the Department of Transportation and a local records check based on my application. I hereby authorize the release of any and all records, including juvenile matters, which are requested by the Police Department in its investigation and hereby consent to the disclosure of said information.

SIGNATURE OF APPLICANT ATTESTING AFFIRMATION DATE 10/10/2023

FOR OFFICIAL USE ONLY

POLICE DEPARTMENT: Local check: clear record has record:

Local check ran through: MNI, E-Time, CCAP

Record information:

Record Check Done By: DB Date: 10/11/23

REGULAR LICENSE: Approved Denied X (See attached reason for denial)

Signature of Chief of Police: SL Date: 10-12-23

REGULAR LICENSE: Approved Denied (See attached reason for denial)

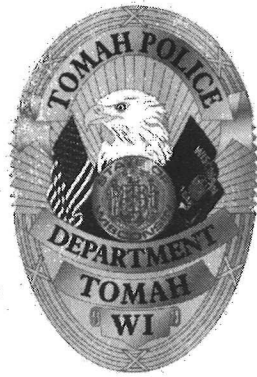
Signature of City Clerk: Date:

CLERK OFFICE:

RECEIPT NO. INV 20231010124440534 DATE 10/10/2023 PAID \$ 20.00 LICENSE:

Application processed by: Rachel Kreighbaum

**Tomah Police  
Department**  
805 Superior Avenue  
Tomah, WI 54660



**Scott R. Holum**  
Police Chief

October 12, 2023

**Reference Michael Crapser's Application for Operator's License:**

On October 12, 2023, I reviewed the Operator's License application submitted to the City of Tomah by Michael Crapser. After my review of the application, I am recommending to the City Council that the application be denied based on the information provided below.

During a background investigation of Mr. Crapser, it was discovered that he was convicted of Operating a Motor Vehicle While Intoxicated (1<sup>st</sup> Offense) in Juneau County on February 2, 2023. Per Tomah City Ordinance 4-66, the applicant cannot have any nonfelony alcohol-related convictions or pending charges within the last 12 months.

Accordingly, it is my recommendation to deny Mr. Crapser's application request.

Respectfully,

Scott R. Holum  
Tomah Police Department

Phone: (608) 374-7400  
Fax: (608) 374-7413  
E-mail: tomahpd@tomahpolice.com



819 Superior Ave  
Tomah, WI 54660  
608.374.7420

### REQUEST TO APPEAR

NOTE: All city of Tomah Boards, Commissions and Committees are subject to open meeting laws and all members of the public are able to attend and witness any of these meetings without any formal or informal requests.

This specific form requesting to appear is for members of the public that wish to appear in front of a Board, Commission or Committee in order to speak or present information.

Date of Request: 11-2-23

Full name: Michael Cripe

Organization (if applicable): Crow Bar

Address: 1102 Heeler Ave apt E Tomah WI 54660

Phone #: 608 609 5793

Email address: Michaelac17@gmail.com Michaelac17@gmail

Appearance date (if unknown put "next meeting" and we'll tell you the upcoming dates):

Next Meeting

Reason for this Request: I believe my denial was administered due to the very slow process that my OWI was done through the courts, because it was during Covid. It was a two year long process. I am a business owner here in Tomah, I have not consumed alcohol in over a year, I do believe I am a good address to be able to work/partner here in Tomah.

\*\*\*Use back side of form if needed. Attach any other pertinent information to this form\*\*\*

## STAFF COMMITTEE PREPARATION REPORT

**Agenda Item:** Request by Boys & Girls Club for City of Tomah to waive all permit fees

**Summary and Background Information:** Request by Boys & Girls Club for City of Tomah to waive all permit fees for their proposed remodel.

**Fiscal Impact:**

**Recommendation:** Request not to waive the Commercial Electric Fees as this is a contracted service that we will need to pay regardless.

*Shane Rolff*

10/25/23

Department Director

Date

Committee: Committee of the Whole and/or Common Council  
Meeting Date(s): November 21 & 22, 2023





## City of Tomah

City of Tomah  
819 Superior Ave  
Tomah, WI 54660

### City of Tomah FSA Plan

#### Plan Document

Amended and Restated January 01, 2024

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City of Tomah

City of Tomah FSA Plan

INTRODUCTION

The company amends and restates this Plan as of January 01, 2024 with an original effective date of July 01, 2019. Its purpose is to provide benefits for those Employees who shall qualify hereunder and their Dependents and beneficiaries. The concept of this Plan is to allow Employees to elect between cash compensation or certain nontaxable benefit options as they desire. The Plan shall be known as the City of Tomah FSA Plan (the "Plan").

The intention of the Employer is that the Plan qualify as a "Cafeteria Plan" within the meaning of Section 125 of the Internal Revenue Code of 1986, as amended, and that the benefits which an Employee elects to receive under the Plan be excludable from the Employee's income under Section 125(a) and other applicable sections of the Internal Revenue Code of 1986, as amended.

**I. ARTICLE - PLAN DEFINITIONS**

- 01. **"Administrator"** means the Employer, unless another person or entity has been designated by the Employer pursuant to the Article titled: "Administration" to administer the Plan on behalf of the Employer. If the Employer is the Administrator, the Employer may appoint any person, including but not limited to the Employees of the Employer, to perform the duties of the Administrator. Any person so appointed shall signify acceptance by filing written acceptance with the Employer. Upon the resignation or removal of any individual performing the duties of the Administrator, the Employer may designate a successor.
- 02. **"Benefit"** or **"Benefit Options"** means any of the optional benefit choices available to a Participant as outlined in the Article titled: "Benefit Information".
- 03. **"Cafeteria Plan Benefit Dollars"** means the amount available to Participants to purchase Benefit Options as provided under the Article titled: "Benefit Information". Each dollar contributed to this Plan shall be converted into one Cafeteria Plan Benefit Dollar.
- 04. **"Code"** means the Internal Revenue Code of 1986, as amended or replaced from time to time.
- 05. **"Compensation"** means the amounts received as compensation by the Participant from the Employer during a Plan Year.
- 06. **"Dependent"** means any individual who qualifies as a dependent under an Insurance Contract for purposes of coverage under that Contract only or under Code Section 152 (as modified by Code Section 105(b)). Any child of a Plan Participant who is determined to be an alternate recipient under a qualified medical child support order under ERISA Sec. 609 shall be considered a Dependent under this Plan.

**"Dependent"** shall include any Child of a Participant who is covered under an Insurance Contract, as defined in the Contract, or under the Health Flexible Spending Account or as allowed by reason of the Affordable Care Act.

For purposes of the Health Flexible Spending Account, a Participant's "Child" includes his or her natural child, stepchild, foster child, adopted child, or a child placed with the Participant for adoption. A Participant's Child will be an eligible Dependent until reaching the limiting age of 26, without regard to student status, marital status, financial dependency or residency status with the Employee or any other person. When the child reaches the applicable limiting age, coverage will end at the end of the calendar year.

The phrase "placed for adoption" refers to a child whom the Participant intends to adopt, whether or not the adoption has become final, who has not attained the age of 18 as of the date of such placement for adoption. The term "placed" means the assumption and retention by such Employee of a legal obligation for total or partial support of the child in anticipation of adoption of the child. The child must be available for adoption and the legal process must have commenced.

- 07. **"Effective Date"** means July 01, 2019.
- 08. **"Election Period"** means the period, established by the Administrator, immediately preceding the beginning of each Plan Year, such period to be applied on a uniform and nondiscriminatory basis for all Employees and Participants. However, an Employee's initial Election Period shall be determined pursuant to the Article titled: "Participant Elections".
- 09. **"Eligible Employee"** means any Employee who has satisfied the provisions of the Section titled: "Eligibility".

An individual shall not be an "Eligible Employee" if such individual is not reported on the payroll

records of the Employer as a common law employee. In particular, it is expressly intended that individuals not treated as common law employees by the Employer on its payroll records are not "Eligible Employees" and are excluded from Plan participation even if a court or administrative agency determines that such individuals are common law employees and not independent contractors.

10. **"Employee"** means any person who is currently or hereafter employed by the Employer.

The term Employee shall include leased employees within the meaning of Code Section 414(n)(2).

11. **"Employer"** means City of Tomah and any successor which shall maintain this Plan; and any predecessor which has maintained this Plan. In addition, where appropriate, the term Employer shall include any Participating, or Adopting Employer.
12. **"ERISA"** means the Employee Retirement Income Security Act of 1974, as amended from time to time.
13. **"Grace Period"** means the two and one-half month period after the end of the Plan Year. The Grace Period allows a Participant with unused funds or contributions to be reimbursed for expenses incurred during the Grace Period. The effect of the Grace Period is that a Participant has up to 14 months and 15 days to use the funds for the Plan Year.
14. **"Insurance Contract"** means any contract issued by an Insurer underwriting a Benefit, or any self-funded arrangement providing any Benefit offered for health and welfare coverage to Eligible Employees of the Employer.
15. **"Insurance Premium Payment Plan"** means the plan of benefits contained in the "Benefit Options" section of this Plan, which provides for the payment of Premium Expenses.
16. **"Insurer"** means any insurance company that underwrites a Benefit or any self-funded arrangement under this Plan.
17. **"Key Employee"** means an Employee described in Code Section 416(i)(1) and the Treasury regulations thereunder.
18. **"Participant"** means any Eligible Employee who elects to become a Participant pursuant to the Section titled: "Application to Participate" and has not for any reason become ineligible to participate further in the Plan.
19. **"Plan"** means the flexible benefits plan described in this instrument, including all amendments thereto.
20. **"Plan Year"** means the 12-month period beginning January 01 and ending December 31. The Plan Year shall be the coverage period for the Benefits provided for under this Plan. In the event a Participant commences participation during a Plan Year, then the initial coverage period shall be that portion of the Plan Year commencing on such Participant's date of entry and ending on the last day of such Plan Year.
21. **"Premium Expenses"** or **"Premiums"** means the Participant's cost for the Benefits described in the Section titled: "Benefit Options".
22. **"Premium Expense Reimbursement Account"** means the account established for a Participant pursuant to this Plan to which part of his or her Cafeteria Plan Benefit Dollars may be allocated and from which Premiums of the Participant shall be paid or reimbursed. If more than one type of insured Benefit is elected, sub-accounts shall be established for each type of insured Benefit.
23. **"Qualified Reservist"** means a Participant of the plan who is a member of a reserve component such as: the Army National Guard; the Air National Guard; the Army Reserve; the Navy Reserve; the Marine Corps Reserve; the Air Force Reserve; the Coast Guard Reserve; the Reserve Corps of the Public Health Service; or as defined 37 U.S.C Section 101.
24. **"Qualified Reservist Distribution"** means a distribution to a Participant which includes a portion or the balance in the Participant's Health Flexible Spending Account as described in the Article titled: "Qualified Reservist Distribution".
25. **"Run-out Period"** means the set number of days after the plan year ends that allows you to submit claims for eligible expenses incurred during the Plan Year.
26. **"Salary Redirection"** means the contributions made by the Employer on behalf of Participants pursuant to the Section titled: "Salary Redirection". These contributions shall be converted to Cafeteria Plan Benefit Dollars and allocated to the funds or accounts established under the Plan pursuant to the Participants' elections made under the Article titled: "Participant Elections".
27. **"Salary Redirection Agreement"** means an agreement between the Participant and the Employer under which the Participant agrees to reduce his or her Compensation or to forego all or

part of the increases in such Compensation and to have such amounts contributed by the Employer to the Plan on the Participant's behalf. The Salary Redirection Agreement shall apply only to Compensation that has not been actually or constructively received by the Participant as of the date of the agreement (after taking this Plan and Code Section 125 into account) and, subsequently does not become currently available to the Participant.

- 28. **"Spouse"** means "spouse" as defined in an Insurance Contract, then, for purposes of coverage under that Insurance Contract only, "spouse" shall have the meaning stated in the Insurance Contract. In all other cases, "spouse" shall have the meaning stated under applicable federal or state law.

## II. ARTICLE - PARTICIPATION

### 01. **ELIGIBILITY**

An individual is eligible to participate in this Plan if the individual:

- a. is an Eligible Employee as defined in the Article titled: "Definitions"
- b. is working an average of 32 hours or more per week; and
- c. is eligible for the group medical plan

### 02. **EFFECTIVE DATE OF PARTICIPATION**

An Eligible Employee shall become a Participant when the following condition(s) is/are met:

One month after date of hire

### 03. **APPLICATION TO PARTICIPATE**

An Employee who is eligible to participate in this Plan shall, during the applicable Election Period, complete an application to participate in a manner set forth by the Administrator. The election shall be irrevocable until the end of the applicable Plan Year unless the Participant is entitled to change his or her Benefit elections pursuant to the Section titled: "Change in Status".

An Eligible Employee shall also be required to complete a Salary Redirection Agreement during the Election Period for the Plan Year during which he wishes to participate in this Plan. Any such Salary Redirection Agreement shall be effective for the first pay period beginning on or after the Employee's effective date of participation pursuant to the Section titled: "Effective Date of Participation".

Notwithstanding the foregoing, an Employee who is eligible to participate in this Plan and who is covered by the Employer's insured Benefits under this Plan shall automatically become a Participant to the extent of the Premiums for such insurance, unless the Employee elects, during the Election Period, not to participate in the Plan.

### 04. **TERMINATION OF PARTICIPATION**

A Participant shall no longer participate in this Plan upon the occurrence of any of the following events:

- a. **Termination of employment.** The termination of Participant's employment, subject to the provisions of the Section titled: "Termination of Employment"
- b. **Death.** The Participant's death, subject to the provisions of the Section titled: "Death" or
- c. **Termination of the plan.** The termination of this Plan, subject to the provisions of the Section titled: "Termination".

### 05. **TERMINATION OF EMPLOYMENT**

If a Participant's employment with the Employer is terminated for any reason other than death, his or her participation in the Benefit Options provided under the Section titled: "Benefit Options" shall be governed in accordance with the following:

- a. **Insurance Benefit.** With regard to Benefits which are insured, the Participant's participation in the Plan shall cease, subject to the Participant's right to continue coverage under any Insurance Contract for which premiums have already been paid.
- b. **Dependent Care FSA.** With regard to the Dependent Care Flexible Spending Account, the Participant's participation in the Plan shall cease and no further Salary Redirection contributions shall be made. However, such Participant may submit claims for employment-related Dependent Care Expense reimbursements for expenses within 120 days after the date of termination, limited by the balance in the Participant's Dependent Care Flexible Spending Account as of the date of termination.
- c. **Health FSA, COBRA applicability.** With regard to the Health Flexible Spending Account, the Participant may submit claims for expenses that were incurred during the portion of the Plan Year for which contributions to the Health Flexible Spending Account have already been made. Thereafter, the health benefits under this Plan including the Health Flexible Spending Account, shall be applied and administered consistent with such further rights that a Participant and his or her Dependents may be entitled to pursuant to Code Section 4980B and the Section titled: "Continuation of Coverage" of the Plan.

### 06. **REINSTATEMENT OF A FORMER PARTICIPANT**

An Employee whose participation terminates and returns to an eligible status less than thirty days later may re-enroll within thirty days of returning to an eligible status with a commencement date of the first of the month following the adjusted eligibility date. An Employee who re-enrolls in a Health Flexible Spending Account or Dependent Care Account after such time must re-enter the Plan and reinstate their original elections for that Plan Year with adjustments to the annual election amount as the Administrator deems necessary to prorate the annual election amount over the remainder of the Plan Year. Expenses incurred by the employee during the time that the employee was not a Participant will not be covered expenses unless COBRA was elected pursuant to the Article titled: "Continuation of Coverage (COBRA)".

Any Employee who terminates employment and is rehired into an eligible status after thirty days from the date of termination will be treated as a new enrollee under the Plan. If such Employee returns within the same Plan Year, prior contributions made to the Health Flexible Spending Account and/or the Dependent Care Account will be taken into consideration so as not to exceed Plan or IRS maximums.

07. **DEATH**

If a Participant dies, his or her participation in the Plan shall immediately cease. However, such Participant's spouse or Dependents may submit claims for expenses or benefits for the remainder of the Plan Year or until the Cafeteria Plan Benefit Dollars allocated to a particular specific benefit are exhausted. In no event may reimbursements be paid to someone who is not a spouse or Dependent. If the Plan is subject to the provisions of Code Section 4980B, then those provisions and related regulations shall apply for purposes of the Health Flexible Spending Account.



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### III. ARTICLE - CONTRIBUTIONS TO THE PLAN

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#### 01. **SALARY REDIRECTION**

Subject to the provisions of the section titled "Employer Contributions," benefits under the Plan shall be financed by Salary Redirections sufficient to support the benefits that a Participant has elected hereunder and to pay the Participant's Premium Expenses. The salary administration program of the Employer shall be revised to allow each Participant to agree to reduce his or her pay during a Plan Year by an amount determined necessary to purchase the elected Benefit Options. The amount of such Salary Redirection shall be specified in the Salary Redirection Agreement and shall be applicable for a Plan Year. Notwithstanding the above, for new Participants, the Salary Redirection Agreement shall only be applicable from the first day of the pay period following the Employee's entry date up to and including the last day of the Plan Year. These contributions shall be converted to Cafeteria Plan Benefit Dollars and allocated to the funds or accounts established under the Plan pursuant to the Participant's elections made under the Section titled: "Initial Elections".

Any Salary Redirection shall be determined prior to the beginning of a Plan Year (subject to initial elections pursuant to the Section titled: "Initial Elections") and prior to the end of the Election Period and shall be irrevocable for such Plan Year. However, a Participant may revoke a Benefit election or a Salary Redirection Agreement after the Plan Year has commenced and make a new election with respect to the remainder of the Plan Year, if both the revocation and the new election are on account of and consistent with a change in status and such other permitted events as determined under the Article titled: "Participant Elections" and are consistent with the rules and regulations of the Department of the Treasury. Salary Redirection amounts shall be contributed on a pro rata basis for each pay period during the Plan Year. All individual Salary Redirection Agreements are deemed to be part of this Plan and incorporated by reference hereunder.

#### 02. **APPLICATION OF CONTRIBUTIONS**

As soon as reasonably practical after each payroll period, the Employer shall apply the Salary Redirection to provide the Benefits elected by the affected Participants. Any contribution made or withheld for the Health Flexible Spending Account or Dependent Care Flexible Spending Account shall be credited to such fund or account. Amounts designated for the Participant's Premium Expense Reimbursement Account shall likewise be credited to such account for the purpose of paying Premium Expenses.

#### 03. **PERIODIC CONTRIBUTIONS**

Notwithstanding the requirement provided above and in other Articles of this Plan that Salary Redirections be contributed to the Plan by the Employer on behalf of an Employee on a level and pro rata basis for each payroll period, the Employer and Administrator may implement a procedure in which Salary Redirections are contributed throughout the Plan Year on a periodic basis that is not pro rata for each payroll period. However, with regard to the Health Flexible Spending Account, the payment schedule for the required contributions may not be based on the rate or amount of reimbursements during the Plan Year.

#### 04. **EMPLOYER CONTRIBUTIONS**

The Employer may provide non-elective contributions in the form of Employer Funding into the Health Flexible Spending Account and Dependent Care Spending Account to the extent as described in the Section Titled: "Limitation on Allocations". Such contributions may be prorated for Participants who begin participating in the middle of the Plan Year. Contributions or matching contributions made to the Health Flexible Spending Account and Dependent Care Spending Account generally do not count toward the annual contribution limit as described in the Section Titled: "Limitation on Allocations".

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## IV. ARTICLE - BENEFITS

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### 01. **BENEFIT OPTIONS**

Each Participant may elect any one or more of the following optional Benefits:

- Health Flexible Spending Account
- Dependent Care Flexible Spending Account

In addition, each Participant shall have a sufficient portion of his or her Salary Redirections applied to the following Benefits unless the Participant elects not to receive such Benefits:

- Group Medical Plan

### 02. **HEALTH FLEXIBLE SPENDING ACCOUNT BENEFIT**

Each Participant may elect to participate in the Health Flexible Spending Account option, in which case the Article titled: "Health Flexible Spending Account" shall apply.

### 03. **DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT BENEFIT**

Each Participant may elect to participate in the Dependent Care Flexible Spending Account option, in which case the Article titled: "Dependent Care Flexible Spending Account" shall apply.

### 04. **HEALTH INSURANCE BENEFIT**

- a. **Coverage for Participant and Dependents.** Each Participant may elect to be covered under a health Insurance Contract for the Participant, his or her Spouse, and his or her Dependents.
- b. **Employer selects contracts.** The Employer may select suitable health Insurance Contracts for use in providing this health insurance benefit, which contracts will provide uniform benefits for all Participants electing this Benefit.
- c. **Contract incorporated by reference.** The rights and conditions with respect to the benefits payable from such health Insurance Contract shall be determined therefrom, and such Insurance Contract shall be incorporated herein by reference.

### 05. **NONDISCRIMINATION REQUIREMENTS**

- a. **Intent to be nondiscriminatory.** It is the intent of this Plan to provide benefits to a classification of employees which the Secretary of the Treasury finds not to be discriminatory in favor of the group in whose favor discrimination may not occur under Code Section 125.
- b. **25% concentration test.** It is the intent of this Plan not to provide qualified benefits as defined under Code Section 125 to Key Employees in amounts that exceed 25% of the aggregate of such Benefits provided for all Eligible Employees under the Plan. For purposes of the preceding sentence, qualified benefits shall not include benefits which (without regard to this paragraph) are includible in gross income.
- c. **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination or possible taxation to Key Employees or a group of employees in whose favor discrimination is prohibited by Code Section 125, it may, but shall not be required to, reduce contributions or non-taxable Benefits in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reduce contributions or non-taxable Benefits, it shall be done in the following manner. First, the non-taxable Benefits of the affected Participant (either an employee who is highly compensated or a Key Employee, whichever is applicable) who has the highest amount of non-taxable Benefits for the Plan Year shall have his or her non-taxable Benefits reduced until the discrimination tests set forth in this Section are satisfied or until the amount of his or her non-taxable Benefits equals the non-taxable Benefits of the affected Participant who has the second highest amount of non-taxable Benefits. This process shall continue until the nondiscrimination tests set forth in this Section are satisfied. With respect to any affected Participant who has had Benefits reduced pursuant to this Section, the reduction shall be made proportionately among Health Flexible Spending Account Benefits and Dependent Care Flexible Spending Account Benefits, and once all these Benefits are expended, proportionately among insured Benefits. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited and deposited into the benefit plan surplus.

### 06. **NON-TAX DEPENDENT COVERAGE**

- a. If (i) Employee Salary Redirections are made to fund Benefits under the Plan, and (ii) the

Employer allows a Participant to elect to cover a Non-Tax Dependent through the Participant's coverage under group Medical, Dental or Vision benefit(s), a Participant who elects to participate in the Salary Redirection program may pay on a pre-tax basis through salary reduction contributions the Participant's portion of the premium cost of coverage under the Employer's Medical, Dental or Vision Benefits, provided that the full fair market value of such Medical, Dental or Vision coverage for any such Non-Tax Dependent shall be includible in the Participant's gross income as a taxable benefit in accordance with applicable federal income tax rules. For purposes of this Plan, the Participant electing coverage for Non-Tax Dependent(s) shall be treated as receiving, at the time that coverage is received, cash compensation equal to the full fair market value of such coverage and then as having purchased the coverage with after-tax employee contributions.

- b. Notwithstanding the foregoing, no medical care or dependent care expenses incurred by or with respect to a Non-Tax Dependent of a Participant shall be eligible for reimbursement as eligible expenses under the Health Flexible Spending Account or Dependent Care Flexible Spending Account.

## V. ARTICLE - PARTICIPANT ELECTIONS

### 01. **INITIAL ELECTIONS**

An Employee who meets the eligibility requirements of the Section titled: "Eligibility" on the first day of, or during, a Plan Year may elect to participate in this Plan for all or the remainder of such Plan Year, provided he elects to do so on or before his or her effective date of participation pursuant to the Section titled: "Effective Date of Participation".

Notwithstanding the foregoing, an Employee who is eligible to participate in this Plan and who is covered by the Employer's insured benefits under this Plan shall automatically become a Participant to the extent of the Premiums for such insurance unless the Employee elects, during the Election Period, not to participate in the Plan.

### 02. **SUBSEQUENT ANNUAL ELECTIONS**

During the Election Period prior to each subsequent Plan Year, each Participant shall be given the opportunity to elect, on an election of benefits form or electronically, as provided by the Administrator, which spending account Benefit options he wishes to participate in. Any such election shall be effective for any Benefit expenses incurred during the Plan Year which immediately follows the end of the Election Period. With regard to subsequent annual elections, the following options shall apply:

- a. A Participant or Employee who failed to initially elect to participate may elect different or new Benefits under the Plan during the Election Period;
- b. A Participant may terminate his or her participation in the Plan by notifying the Administrator in writing or by electronic notification, as determined by the Employer, during the Election Period that he does not want to participate in the Plan for the next Plan Year;
- c. An Employee who elects not to participate for the Plan Year following the Election Period will have to wait until the next Election Period before again electing to participate in the Plan, except as provided for in the Section titled: "Change of Status".

### 03. **FAILURE TO ELECT**

With regard to Benefits available under the Plan for which no Premium Expenses apply, any Participant who fails to complete a new benefit election pursuant to the Section titled: "Subsequent Annual Elections" by the end of the applicable Election Period shall be deemed to have elected not to participate in the Plan for the upcoming Plan Year. No further Salary Redirections shall therefore be authorized or made for the subsequent Plan Year for such Benefits, subject to the provisions of the Section titled: "Change in Status" below.

With regard to Benefits available under the Plan for which Premium Expenses apply, any Participant who fails to complete a new benefit election pursuant to the Section titled: "Subsequent Annual Elections" by the end of the applicable Election Period shall be deemed to have made the same Benefit elections as are then in effect for the current Plan Year. The Participant shall also be deemed to have elected Salary Redirection in an amount necessary to purchase such Benefit options.

### 04. **CHANGE IN STATUS**

- a. **Change in status defined.** Any Participant may change a Benefit election after the Plan Year (to which such election relates) has commenced and make new elections with respect to the remainder of such Plan Year if, under the facts and circumstances, the changes are necessitated by and are consistent with a change in status which is acceptable under rules and regulations adopted by the Department of the Treasury, the provisions of which are incorporated by reference. Notwithstanding anything herein to the contrary, if the rules and regulations conflict with any of the provisions of this Plan, then such rules and regulations shall control. See below in this Section for other situations in which changes in Benefit elections are permitted.

In general, a change in election is not consistent if the change in status is the Participant's divorce, annulment or legal separation from a Spouse, the death of a Spouse or Dependent, or a Dependent's ceasing to satisfy the eligibility requirements for coverage, and the Participant's election under the Plan is to cancel accident or health insurance coverage for any individual other than the one involved in such event. In addition, if the Participant, Spouse or Dependent gains eligibility for coverage under any other plan, then a Participant's election under the Plan to cease or decrease coverage for that individual under the Plan is consistent with that change in status only if coverage for that individual becomes applicable or is increased under said other plan. Also, if the Participant, Spouse or Dependent loses eligibility for coverage under any other plan, then a Participant's election under the Plan to start or increase coverage for that individual under the Plan is consistent with that change in

status only if coverage for that individual ceases or is decreased under said other plan.

Regardless of the consistency requirement, if the individual, or the individual's Spouse or Dependent, becomes eligible for continuation coverage under the Employer's group health plan as provided in Code Section 4980B or any similar state law, then the individual may elect to increase payments under this Plan in order to pay for the continuation coverage. However, this does not apply for COBRA eligibility due to divorce, annulment or legal separation.

Any new election shall be effective at such time as the Administrator shall prescribe, but not earlier than the first pay period beginning after the election form is completed and returned to the Administrator. For the purposes of this subsection, a change in status shall only include the following events or other events permitted by Treasury regulations:

1. **Legal Marital Status:** events that change a Participant's legal marital status, including marriage, divorce, death of a Spouse, legal separation or annulment;
2. **Number of Dependents:** Events that change a Participant's number of Dependents, including birth, adoption, placement for adoption, or death of a Dependent;
3. **Employment Status:** Any of the following events that change the employment status of the Participant, Spouse, or Dependent: termination or commencement of employment, a strike or lockout, commencement or return from an unpaid leave of absence, or a change in worksite. In addition, if the eligibility conditions of this Plan or other employee benefit plan of the Employer of the Participant, Spouse, or Dependent depend on the employment status of that individual and there is a change in that individual's employment status with the consequence that the individual becomes (or ceases to be) eligible under the plan, then that change constitutes a change in employment under this subsection;
4. **Dependent satisfies or ceases to satisfy the eligibility requirements:** An event that causes the Participant's Dependent to satisfy or cease to satisfy the requirements for coverage due to attainment of age, student status, or any similar circumstance; and
5. **Residency:** A change in the place of residence of the Participant, Spouse or Dependent, that would lead to a change in status (such as a loss of HMO coverage).

For the Dependent Care Flexible Spending Account, a Dependent becoming or ceasing to be a "Qualifying Dependent" as defined under Code Section 21(b) shall also qualify as a change in status.

Notwithstanding anything in this Section to the contrary, the gain of eligibility or change in eligibility of a child, as allowed under Code Sections 105(b) and 106, and IRS Notice 2010-38, shall qualify as a change in status.

- b. **Special enrollment rights.** Notwithstanding subsection (a), the Participants may change an election for accident or health coverage during a Plan Year and make a new election that corresponds with the special enrollment rights provided in Code Section 9801(f), including those authorized under the provisions of the Children's Health Insurance Program Reauthorization Act of 2009 (CHIP), provided that such Participant meets the sixty (60) day notice requirement imposed by Code Section 9801(f) (or such longer period as may be permitted by the Plan and communicated to Participants). Such change shall take place on a prospective basis, unless otherwise required by Code Section 9801(f) to be retroactive.
- c. **Qualified Medical Support Order.** Notwithstanding subsection (a), in the event of a judgment, decree, or order (including approval of a property settlement) (collectively, an "order") resulting from a divorce, legal separation, annulment, or change in legal custody (including a qualified medical child support order defined in ERISA Section 609) that requires accident or health coverage for a Participant's child (including a foster child who is a Dependent of the Participant):
  1. The Plan may change an election to provide coverage for the child if the order requires coverage under the Participant's plan; or
  2. The Participant shall be permitted to change an election to cancel coverage for the child if the order requires the former Spouse to provide coverage for such child, under that individual's plan, and such coverage is actually provided.
- d. **Medicare or Medicaid.** Notwithstanding subsection (a), a Participant may change elections to cancel accident or health coverage for the Participant or the Participant's Spouse or Dependent if the Participant or the Participant's Spouse or Dependent is enrolled in the accident or health coverage of the Employer and becomes entitled to coverage (i.e., enrolled) under Part A or Part B of Title XVIII of the Social Security Act (Medicare) or Title XIX of the Social Security Act (Medicaid), other than coverage consisting solely of benefits under Section 1928 of the Social Security Act (the program for distribution of pediatric vaccines). If the Participant or the Participant's Spouse or Dependent who has been entitled to Medicaid or

Medicare coverage loses eligibility, that individual may prospectively elect coverage under the Plan if a benefit package option under the Plan provides similar coverage.

- e. **Cost increase or decrease.** Notwithstanding subsection (a), if the cost of a Benefit provided under the Plan increases or decreases during a Plan Year, then the Plan shall automatically increase or decrease, as the case may be, the Salary Redirections of all affected Participants for such Benefit. Alternatively, if the cost of a benefit package option increases significantly, the Administrator shall permit the affected Participants to either make corresponding changes in their payments or revoke their elections and, in lieu thereof, receive on a prospective basis coverage under another benefit package option with similar coverage, or drop coverage prospectively if there is no benefit package option with similar coverage.
- A cost increase or decrease refers to an increase or decrease in the amount of elective contributions under the Plan, whether resulting from an action taken by the Participants or an action taken by the Employer.
- f. **Loss of coverage.** Notwithstanding subsection (a), if the coverage under a Benefit is significantly curtailed or ceases during a Plan Year, affected Participants may revoke their elections of such Benefit and, in lieu thereof, elect to receive on a prospective basis coverage under another plan with similar coverage, or drop coverage prospectively if no similar coverage is offered.
- g. **Addition of a new benefit.** Notwithstanding subsection (a), if, during the period of coverage, a new benefit package option or other coverage option is added, an existing benefit package option is significantly improved, or an existing benefit package option or other coverage option is eliminated, then the affected Participants may elect the newly-added option, or elect another option if an option has been eliminated prospectively and make corresponding election changes with respect to other benefit package options providing similar coverage. In addition, those Eligible Employees who are not participating in the Plan may opt to become Participants and elect the new or newly improved benefit package option.
- h. **Loss of coverage under certain other plans.** Notwithstanding subsection (a), a Participant may make a prospective election change to add group health coverage for the Participant, the Participant's Spouse or Dependent if such individual loses group health coverage sponsored by a governmental or educational institution, including a state children's health insurance program under the Social Security Act, the Indian Health Service or a health program offered by an Indian tribal government, a state health benefits risk pool, or a foreign government group health plan.
- i. **Change of coverage due to change under certain other plans.** Notwithstanding subsection (a), a Participant may make a prospective election change that is on account of and corresponds with a change made under the plan of a Spouse, former Spouse's employer or Dependent's employer if (1) the cafeteria plan or other benefits plan of the Spouse, former Spouse's employer or Dependent's employer permits its participants to make a change; or (2) the cafeteria plan permits participants to make an election for a period of coverage that is different from the period of coverage under the cafeteria plan of a Spouse, former Spouse's employer or Dependent's employer.
- j. **Change in dependent care provider.** Notwithstanding subsection (a), a Participant may make a prospective election change that is on account of and corresponds with a change by the Participant in a dependent care provider. The availability of dependent care services from a new dependent care provider is similar to a new benefit package option becoming available. A cost change is allowable in the Dependent Care Flexible Spending Account only if the cost change is imposed by a dependent care provider who is not related to the Participant, as defined in Code Section 152(a)(1) through (8).
- k. Notwithstanding subsection (a), a Participant may prospectively revoke his or her election of group health plan coverage if (i) the Participant changes from full-time employment (i.e., an average of 30 hours of service per week) to part-time employment (i.e., an average of less than 30 hours of service per week), even if the Participant continues to be eligible for coverage under the group health plan, and (ii) the Participant, and any related individuals whose coverage is also to be revoked, intend to enroll in another plan that provides minimum essential coverage and is effective no later than the first day of the second month after the month during which the revocation is effective.
- l. Notwithstanding subsection (a), a Participant may prospectively revoke his or her election of group health plan coverage if (i) the Participant is eligible for a Special Enrollment Period to enroll in a Qualified Health Plan through a Marketplace, or seeks to enroll in a Qualified Health Plan through a Marketplace during the Marketplace's annual open enrollment period, and (ii) the Participant, or any covered dependents intend to enroll in a Qualified Health Plan through a Marketplace that is effective no later than the day immediately following the effective date of the revocation.

- m. **Health Flexible Spending Account cannot change due to insurance change.** A Participant shall not be permitted to change an election to the Health Flexible Spending Account as a result of a cost or coverage change under any health insurance benefits.

## VI. ARTICLE - HEALTH FLEXIBLE SPENDING ACCOUNT

### 01. **ESTABLISHMENT OF BENEFIT**

This Health Flexible Spending Account is intended to qualify as a medical reimbursement plan under Code Section 105 and shall be interpreted in a manner consistent with such Code Section and the Treasury regulations thereunder. Participants who elect to participate in this Health Flexible Spending Account may submit claims for the reimbursement of allowable Medical Expenses. All amounts reimbursed shall be periodically paid from amounts allocated to the Participant's Health Flexible Spending Account. Periodic payments reimbursing Participants from the Health Flexible Spending Account shall in no event occur less frequently than monthly.

### 02. **DEFINITIONS**

For the purposes of this Article and the Plan, the terms below have the following meanings:

- a. **"Health Flexible Spending Account"** means the account established for a Participant pursuant to this Plan to which part of his or her Cafeteria Plan Benefit Dollars may be allocated and from which all allowable Medical Expenses incurred by the Participant, his or her Spouse and his or her Dependents may be reimbursed.
- b. **"Highly Compensated Participant"** means, for the purposes of this Article and determining discrimination under Code Section 105(h), a participant who is:
  1. one of the 5 highest paid officers;
  2. a shareholder who owns (or is considered to own, applying the rules of Code Section 318) more than 10 percent in value of the stock of the Employer; or
  3. among the highest paid 25 percent of all Employees (other than exclusions permitted by Code Section 105(h)(3)(B) for those individuals who are not Participants).
- c. **"Medical Expenses"** means any expense for medical care within the meaning of the term "medical care" as defined in Code Section 213(d) and the rulings and Treasury regulations thereunder, and not otherwise used by the Participant as a deduction in determining his or her tax liability under the Code. "Medical Expenses" can be incurred by the Participant, his or her Spouse and his or her Dependents. "Incurred" means, with regard to Medical Expenses, when the Participant is provided with the medical care that gives rise to the Medical Expense and not when the Participant is formally billed or charged for, or pays for, the medical care.
 

A Participant may not be reimbursed for the cost of other health coverage such as premiums paid under plans maintained by the employer of the Participant's Spouse or individual policies maintained by the Participant or his or her Spouse or Dependent.
- d. A Participant may not be reimbursed for "qualified long-term care services" as defined in Code Section 7702B(c).
- e. The definitions of the Article titled: "Plan Definitions" are hereby incorporated by reference to the extent necessary to interpret and apply the provisions of this Health Flexible Spending Account.

### 03. **FORFEITURES**

A Participant in the Health Care Flexible Spending Account may roll over up to \$610.00 of unused funds at the end of one Plan Year to the next Plan Year. The maximum limit may increase from year-to-year as provided under IRS Notice 2020-33 and Section 125(i) of the Internal Revenue Code. These funds can be used during the following Plan Year for expenses incurred in that Plan Year. Amounts carried over do not affect the maximum amount of salary redirections otherwise permitted for said next Plan Year. Unused amounts are those remaining after all eligible expenses for the Plan Year have been reimbursed. These amounts may not be cashed out or converted to any other taxable or nontaxable benefit. Unused amounts in excess of maximum limit will be forfeited.

### 04. **LIMITATION ON ALLOCATIONS**

Notwithstanding any provision contained in this Health Flexible Spending Account to the contrary, the maximum amount of salary redirections that may be allocated to the Health Flexible Spending Account by a Participant in any Plan Year is \$3,050.00. The maximum limit may increase from year-to-year pursuant to Section 125(i)(2) of the Internal Revenue Code. The minimum amount that may be allocated to the Health Flexible Spending Account by a Participant in or on account of any Plan Year is \$1.00.

**Carryover:** A Participant in the Health Care Flexible Spending Account may roll over up to



\$610.00 of unused funds at the end of one Plan Year to the next Plan Year. The maximum limit may increase from year-to-year as provided under IRS Notice 2020-33 and Section 125(i) of the Internal Revenue Code. These funds can be used during the following Plan Year for expenses incurred in that Plan Year. Amounts carried over do not affect the maximum amount of salary redirections otherwise permitted for said next Plan Year. Unused amounts are those remaining after all eligible expenses for the Plan Year have been reimbursed. These amounts may not be cashed out or converted to any other taxable or nontaxable benefit. Unused amounts in excess of maximum limit will be forfeited.

05. **NONDISCRIMINATION REQUIREMENTS**

- a. **Intent to be nondiscriminatory.** It is the intent of this Health Flexible Spending Account not to discriminate in violation of the Code and the Treasury regulations thereunder.
- b. **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination under this Health Flexible Spending Account, it may, but shall not be required to, reject any elections or reduce contributions or Benefits in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reject any elections or reduce contributions or Benefits, it shall be done in the following manner. First, the Benefits designated for the Health Flexible Spending Account by the member of the group in whose favor discrimination may not occur pursuant to Code Section 105 that elected to contribute the highest amount to the fund for the Plan Year shall be reduced until the nondiscrimination tests set forth in this Section and/or the Code are satisfied, or until the amount designated for the fund equals the amount designated for the fund by the member of the group in whose favor discrimination may not occur pursuant to Code Section 105 who has elected the second highest contribution to the Health Flexible Spending Account for the Plan Year. This process shall continue until the nondiscrimination tests set forth in this Section or the Code are satisfied. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited and credited to the benefit plan surplus.

06. **COORDINATION WITH CAFETERIA PLAN**

All Participants under the Plan are eligible to receive Benefits under this Health Flexible Spending Account. Enrollment under the Cafeteria Plan shall constitute enrollment under this Health Flexible Spending Account. In addition, other matters concerning contributions, elections and the like shall be governed by the general provisions of the Cafeteria Plan.

07. **HEALTH FLEXIBLE SPENDING ACCOUNT CLAIMS**

- a. **Expenses must be incurred during Plan Year.** All eligible Medical Expenses incurred by a Participant, his or her Spouse and his or her Dependents during the Plan Year shall be reimbursed, subject to the Section titled: "Termination of Employment", even though the submission of such a claim occurs after his or her participation hereunder ceases; but provided that the Medical Expenses were incurred during the applicable Plan Year. Medical Expenses are treated as having been incurred when the Participant is provided with the medical care that gives rise to the medical expenses, not when the Participant is formally billed or charged for, or pays for the medical care.
- b. **Reimbursement available throughout Plan Year.** The Administrator shall direct the reimbursement to each eligible Participant for all allowable Medical Expenses, up to a maximum of the amount designated by the Participant for the Health Flexible Spending Account for the Plan Year. Reimbursements shall be made available to the Participant throughout the year without regard to the level of Cafeteria Plan Benefit Dollars which have been allocated to the fund at any given point in time. Furthermore, a Participant shall be entitled to reimbursements only for amounts in excess of any payments or other reimbursements under any health care plan covering the Participant and/or his or her Spouse or Dependents.
- c. **Payments.** Reimbursement payments under this Plan shall be made directly to the Participant. However, in the Administrator's discretion, payments may be made directly to the service provider. The application for payment or reimbursement shall be made to the Administrator on an acceptable form within a reasonable time after incurring the debt or paying for the service. The application shall include a written statement from an independent third party stating that the Medical Expense has been incurred and the amount of such expense. Furthermore, the Participant shall provide a written statement that the Medical Expense has not been reimbursed or is not reimbursable under any other health plan coverage and, if reimbursed from the Health Flexible Spending Account, such amount will not be claimed as a tax deduction. The Administrator shall retain a file of all such applications.
- d. **Claims for reimbursement.** Claims for the reimbursement of Medical Expenses incurred in any Plan Year shall be paid as soon after a claim has been filed as is administratively practicable; provided however, that if a Participant fails to submit a claim within 120 days

after the end of the Plan Year, those Medical Expense claims shall not be considered for reimbursement by the Administrator. However, if a Participant terminates employment during the Plan Year, claims for the reimbursement of Medical Expenses must be submitted within 120 days after the date of termination.

#### 08. **DEBIT AND CREDIT CARDS**

Participants may, subject to a procedure established by the Administrator and applied in a uniform nondiscriminatory manner, use debit and/or credit (stored value) cards ("cards") provided by the Administrator and the Plan for payment of Medical Expenses, subject to the following terms:

- a. **Card only for medical expenses.** Each Participant issued a card shall certify that such card shall only be used for Medical Expenses. The Participant shall also certify that any Medical Expense paid with the card has not already been reimbursed by any other plan covering health benefits and that the Participant will not seek reimbursement from any other plan covering health benefits.
- b. **Card issuance.** Such card shall be issued upon the Participant's Effective Date of Participation and reissued or remain in effect for each Plan Year the Participant remains a Participant in the Health Flexible Spending Account. Such card shall be automatically cancelled upon the Participant's death or termination of employment, or if such Participant has a change in status that results in the Participant's withdrawal from the Health Flexible Spending Account.
- c. **Maximum dollar amount available.** The dollar amount of coverage available on the card shall be the amount elected by the Participant for the Plan Year. The maximum dollar amount of coverage available shall be the maximum amount for the Plan Year as set forth in the Section titled: "Limitation on Allocations".
- d. **Only available for use with certain service providers.** The cards shall only be accepted by such merchants and service providers as have been approved by the Administrator.
- e. **Card use.** The cards shall only be used for Medical Expense purchases as defined in Code Section 213(d) and the rulings and Treasury regulations thereunder, including, but not limited to, the following:
  1. Co-payments for doctor and other medical care;
  2. Purchase of drugs prescribed by a health care provider, including, if permitted by the Administrator, over-the-counter medications as allowed under IRS regulations;
  3. Purchase of medical items such as eyeglasses, syringes, crutches, etc.
- f. **Substantiation.** Such purchases by the cards shall be subject to confirmation by the Administrator, usually by requiring the Participant to submit a receipt from a service provider describing the service, the date and the amount. The Administrator shall also follow the requirements set forth in Revenue Ruling 2003-43 and Notice 2006-69. All charges shall be conditional pending confirmation by the Administrator.
- g. **Correction methods.** If such purchase is later determined by the Administrator to not qualify as a Medical Expense, the Administrator, in its discretion, shall use one of the following correction methods to make the Plan whole. Until the amount is repaid, the Administrator shall take further action to ensure that further violations of the terms of the card do not occur, up to and including denial of access to the card.
  1. Repayment of the improper amount by the Participant;
  2. Withholding the improper payment from the Participant's wages or other compensation to the extent consistent with applicable federal and state law;
  3. Claims substitution or offset of future claims until the amount is repaid; and
  4. If subsections (1) through (3) fail to recover the amount, consistent with the Employer's business practices, the Employer may treat the amount as any other business indebtedness.

## VII. ARTICLE - DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT

### 01. **ESTABLISHMENT OF ACCOUNT**

This Dependent Care Flexible Spending Account is intended to qualify as a program under Code Section 129 and shall be interpreted in a manner consistent with such Code Section. Participants who elect to participate in this program may submit claims for the reimbursement of Employment-Related Dependent Care Expenses. All amounts reimbursed shall be paid from amounts allocated to the Participant's Dependent Care Flexible Spending Account.

### 02. **DEFINITIONS**

For the purposes of this Article and the Plan, the terms below shall have the following meaning:

- a. **"Dependent Care Flexible Spending Account"** means the account established for a Participant pursuant to this Article to which part of his or her Cafeteria Plan Benefit Dollars may be allocated and from which Employment-Related Dependent Care Expenses of the Participant may be reimbursed for the care of the Qualifying Dependents of Participants.
- b. **"Earned Income"** means earned income as defined under Code Section 32(c)(2), but excluding such amounts paid or incurred by the Employer for dependent care assistance to the Participant.
- c. **"Employment-Related Dependent Care Expenses"** means the amounts paid for those expenses of a Participant that, if paid by the Participant, would be considered employment related expenses under Code Section 21(b)(2). Generally, they include expenses for household services and for the care of a Qualifying Dependent, to the extent that such expenses are incurred to enable the Participant to be gainfully employed for any period during which there are one or more Qualifying Dependents with respect to such Participant. Employment-Related Dependent Care Expenses are treated as having been incurred when the Participant's Qualifying Dependents are provided with the dependent care that gives rise to the Employment-Related Dependent Care Expenses, not when the Participant is formally billed or charged for, or pays for, the dependent care. The determination of whether an amount qualifies as an Employment-Related Dependent Care Expense shall be made subject to the following rules:
  1. If such amounts are paid for expenses incurred outside the Participant's household, they shall constitute Employment Related Dependent Care Expenses only if incurred for a Qualifying Dependent (as defined in the "Definitions" Section of the Article titled: "Dependent Care Flexible Spending Account") who regularly spends at least eight (8) hours per day in the Participant's household;
  2. If the expense is incurred outside the Participant's home at a facility that provides care for a fee, payment, or grant for more than six (6) individuals who do not regularly reside at the facility, the facility must comply with all applicable state and local laws and regulations, including licensing requirements, if any; and
  3. Employment-Related Dependent Care Expenses of a Participant shall not include amounts paid to or incurred by a child of such Participant who is under the age of 19 or to an individual who is a Dependent of such Participant or such Participant's Spouse.
- d. **"Qualifying Dependent"** means, for Dependent Care Flexible Spending Account purposes,
  1. a Participant's Dependent (as defined in Code Section 152(a)(1)) who has not attained age 13;
  2. a Dependent or Spouse of a Participant who is physically or mentally incapable of caring for himself or herself and has the same principal place of abode as the Participant for more than one-half of such taxable year; or
  3. a child that is deemed to be a Qualifying Dependent described in paragraph (1) or (2) above, whichever is appropriate, pursuant to Code Section 21(e)(5).
- e. The definitions of the Article titled: "Definitions" are hereby incorporated by reference to the extent necessary to interpret and apply the provisions of this Dependent Care Flexible Spending Account.

### 03. **DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS**

The Administrator shall establish a Dependent Care Flexible Spending Account for each Participant who elects to apply Cafeteria Plan Benefit Dollars to Dependent Care Flexible Spending Account benefits.

04. **INCREASES IN DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS**

A Participant's Dependent Care Flexible Spending Account shall be increased each pay period by the amount of Cafeteria Plan Benefit Dollars that he has elected to apply toward his or her Dependent Care Flexible Spending Account pursuant to elections made under Article V hereof.

05. **DECREASES IN DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS**

A Participant's Dependent Care Flexible Spending Account shall be reduced by the amount of any Employment-Related Dependent Care Expense reimbursements paid or incurred on behalf of the Participant pursuant to the Section titled: "Dependent Care Flexible Spending Account Claims" hereof.

06. **ALLOWABLE DEPENDENT CARE REIMBURSEMENT**

Subject to limitations contained in the Section titled: "Limitation on Payments" below, and to the extent of the amount contained in the Participant's Dependent Care Flexible Spending Account, a Participant who incurs Employment-Related Dependent Care Expenses shall be entitled to receive from the Employer full reimbursement for the entire amount of such expenses incurred during the Plan Year or portion thereof during which he is a Participant.

07. **ANNUAL STATEMENT OF BENEFITS**

On or before January 31st of each calendar year, the Employer shall furnish to each Employee who was a Participant and received benefits under the Section titled: "Definitions" during the prior calendar year, a statement of all such benefits paid to or on behalf of such Participant during the prior calendar year. This statement is set forth on the Participant's Form W-2.

08. **FORFEITURES**

The amount in the Participant's Dependent Care Flexible Spending Account as of the end of the allowable 2.5 month Grace Period, as defined in the Article titled: "Definitions", of the normal Plan Year (and after the applicable run-out period and processing of all claims for such Plan Year pursuant to the Section titled: "Dependent Care Flexible Spending Account Claims" hereof) shall be forfeited and credited to the benefit plan surplus. In such event, the Participant shall have no further claim to such amount for any reason.

09. **LIMITATION ON PAYMENTS**

- a. **Code limits.** Notwithstanding any provision contained in this Article to the contrary, amounts paid from a Participant's Dependent Care Flexible Spending Account in or on account of any tax year of the Participant shall not exceed the lesser of the Earned Income limitation described in Code Section 129(b) or \$5,000.00 (or cannot exceed \$5,000 as provided under Code Section 129 or \$2,500 if a separate tax return is filed by a Participant who is married as determined under the rules of paragraphs (3) and (4) of Code Section 21(e)).

10. **NONDISCRIMINATION REQUIREMENTS**

- a. **Intent to be nondiscriminatory.** It is the intent of this Dependent Care Flexible Spending Account that contributions or benefits not discriminate in favor of the group of employees in whose favor discrimination is prohibited under Code Section 129(d).
- b. **25% test for shareholders.** It is the intent of this Dependent Care Flexible Spending Account that not more than 25 percent of the amounts paid by the Employer for dependent care assistance during the Plan Year will be provided for the class of individuals who are shareholders or owners (or their Spouses or Dependents), each of whom (on any day of the Plan Year) owns more than 5 percent of (i) the stock of, or (ii) the capital or profits interest in, the Employer.
- c. **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination or possible taxation to a group of employees in whose favor discrimination is prohibited by Code Section 129, it may, but shall not be required to, reject any elections or reduce contributions or non-taxable benefits in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reject any elections or reduce contributions or Benefits, it shall be done in the following manner. First, the Benefits designated for the Dependent Care Flexible Spending Account by the affected Participant that elected to contribute the highest amount to such account for the Plan Year shall be reduced until the nondiscrimination tests set forth in this Section are satisfied, or until the amount designated for the account equals the amount designated for the account of the affected Participant who has elected the second highest contribution to the Dependent Care Flexible Spending Account for the Plan Year. This process shall continue until the nondiscrimination tests set forth in this Section are satisfied. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited.

## 11. **COORDINATION WITH CAFETERIA PLAN**

All Participants under the Cafeteria Plan are eligible to receive Benefits under this Dependent Care Flexible Spending Account. The enrollment and termination of participation under the Cafeteria Plan shall constitute enrollment and termination of participation under this Dependent Care Flexible Spending Account. In addition, other matters concerning contributions, elections and the like shall be governed by the general provisions of the Cafeteria Plan.

## 12. **DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT CLAIMS**

The Administrator shall direct the payment of all qualified Dependent Care claims to the Participant upon the presentation to the Administrator of documentation of such expenses in a form satisfactory to the Administrator. However, in the Administrator's discretion, payments may be made directly to the service provider. In its discretion in administering the Plan, the Administrator may utilize forms and require documentation of costs as may be necessary to verify the claims submitted. At a minimum, the form shall include a statement from an independent third party as proof that the expense has been incurred during the Plan Year and the amount of such expense. In addition, the Administrator may require that each Participant who desires to receive reimbursement under this Program for Employment-Related Dependent Care Expenses submit a statement which may contain some or all of the following information:

- a. The Dependent or Dependents for whom the services were performed;
- b. The nature of the services performed for the Dependent, the cost of which the Participant wishes reimbursement;
- c. The relationship, if any, of the person performing the services to the Participant;
- d. If the services are being performed by a child of the Participant, the age of the child;
- e. A statement as to where the services were performed;
- f. If any of the services were performed outside the home, a statement as to whether the Dependent for whom such services were performed spends at least 8 hours a day in the Participant's household;
- g. If the services were being performed in a day care center, a statement:
  1. that the day care center complies with all applicable laws and regulations of the state of residence,
  2. that the day care center provides care for more than 6 individuals (other than individuals residing at the center), and
  3. of the amount of fee paid to the provider.
- h. If the Participant is married, a statement containing the following:
  1. the Spouse's salary or wages, if he or she is employed, or
  2. if the Participant's Spouse is not employed, that
    - i. he or she is incapacitated, or
    - ii. he or she is a full-time student attending an educational institution, and the months of the year during which he or she attends such institution.
- i. **Claims for reimbursement.** If a Participant fails to submit a claim within 120 days after the end of the 2.5 month Grace Period of the Plan Year, those claims shall not be considered for reimbursement by the Administrator.

**VIII. ARTICLE - ERISA PROVISIONS**

**01. CLAIM FOR BENEFITS**

- a. **Insurance claims.** Any claim for Benefits underwritten by Insurance Contract(s) shall be made to the Insurer. If the Insurer denies any claim, the Participant or beneficiary shall follow the Insurer's claims review procedure.
- b. **Health FSA claims.** If a Participant fails to submit a claim under the Health Flexible Spending Account within 120 days after the end of the Plan Year, those claims shall not be considered for reimbursement by the Administrator. However, if a Participant terminates employment during the Plan Year, claims for the reimbursement must be submitted within 120 days after the date of termination. Once a claim is submitted, the following timetable for claims and the rules below apply:

Notification of whether claim is accepted or denied	30 days
Extension due to matters beyond the control of the Plan	15 days
Insufficient information on the claim:	
Notification of	15 days
Response by Participant	45 days
Review of claim denial	60 days

The Plan Administrator will provide written or electronic notification of any claim denial. The notice will state:

1. The specific reason or reasons for the denial.
2. Reference to the specific Plan provisions on which the denial was based.
3. A description of any additional material or information necessary for the claimant to perfect the claim and an explanation of why such material or information is necessary.
4. A description of the Plan's review procedures and the time limits applicable to such procedures. This will include a statement of the right to bring a civil action under Section 502 of ERISA following a denial on review.
5. A statement that the claimant is entitled to receive, upon request and free of charge, reasonable access to, and copies of, all documents, records, and other information relevant to the Claim.
6. If the denial was based on an internal rule, guideline, protocol, or other similar criterion, the specific rule, guideline, protocol, or criterion will be provided with the denial free of charge. If this is not practical, a statement will be included that such a rule, guideline, protocol, or criterion was relied upon in making the denial and a copy will be provided free of charge to the claimant upon request.

When the Participant receives a denial, the Participant shall have 180 days following receipt of the notification in which to appeal the decision. The Participant may submit written comments, documents, records, and other information relating to the Claim. If the Participant requests, the Participant shall be provided, free of charge, reasonable access to, and copies of, all documents, records, and other information relevant to the Claim.

The period of time within which a decision on review is required to be made will begin at the time an appeal is filed in accordance with the procedures of the Plan. This timing is without regard to whether all the necessary information accompanies the filing.

A document, record, or other information shall be considered relevant to a Claim if it:

1. was relied upon in making the claim determination;
2. was submitted, considered, or generated in the course of making the claim determination, without regard to whether it was relied upon in making the claim determination;
3. demonstrated compliance with the administrative processes and safeguards designed to ensure and to verify that claim determinations are made in accordance with Plan documents and Plan provisions have been applied consistently with respect to all claimants; or

4. constituted a statement of policy or guidance with respect to the Plan concerning the denied claim.

The review will take into account all comments, documents, records, and other information submitted by the claimant relating to the Claim, without regard to whether such information was submitted or considered in the initial claim determination. The review will not afford deference to the initial denial and will be conducted by a fiduciary of the Plan who is neither the individual who made the adverse determination nor a subordinate of that individual.

- c. **Forfeitures.** Any balance remaining in the Participant's Dependent Care Flexible Spending Account or Health Flexible Spending Account as of the end of the time for claims reimbursement for each Plan Year shall be forfeited and deposited in the benefit plan surplus of the Employer pursuant to the Section titled: "Forfeitures", whichever is applicable. Provided, any provision of the Plan to the contrary notwithstanding, where a Participant has properly appealed the denial of a claim and the appeal has not been finally resolved or the appeal has been finally resolved in favor of the Participant, no forfeiture shall take place as to any such balance in dispute. If any such claim is denied on appeal, the amount held beyond the end of the Plan Year shall be forfeited and credited to the benefit plan surplus. If the Plan Administrator is unable to make payment to any Participant or other person to whom a payment is due under the Plan because it cannot ascertain the identity or whereabouts of such Participant or other person after reasonable efforts have been made to identify or locate such person, then such payment and all subsequent payments otherwise due to such Participant or other person shall be forfeited and returned to the Employer following a reasonable time after the date any such payment first became due.

## 02. **APPLICATION OF BENEFIT PLAN SURPLUS**

Any forfeited amounts credited to the benefit plan surplus may, but need not be, separately accounted for after the close of the Plan Year (or after such further time specified herein for the filing of claims) in which such forfeitures arose. In no event shall such amounts be carried over to reimburse a Participant for expenses incurred during a subsequent Plan Year for the same or any other Benefit available under the Plan; nor shall amounts forfeited by a particular Participant be made available to such Participant in any other form or manner, except as permitted by Treasury regulations. Amounts in the benefit plan surplus shall be used to defray any administrative costs and experience losses or used to provide additional benefits under the Plan.

## 03. **NAMED FIDUCIARY**

The Administrator shall be the named fiduciary pursuant to ERISA Section 402 and shall be responsible for the management and control of the operation and administration of the Plan.

## 04. **GENERAL FIDUCIARY RESPONSIBILITIES**

The Administrator and any other fiduciary under ERISA shall discharge their duties with respect to this Plan solely in the interest of the Participants and their beneficiaries and

- a. for the exclusive purpose of providing Benefits to Participants and their beneficiaries and defraying reasonable expenses of administering the Plan;
- b. with the care, skill, prudence and diligence under the circumstances then prevailing that a prudent person acting in like capacity and familiar with such matters would use in the conduct of an enterprise of a like character and with like aims; and
- c. in accordance with the documents and instruments governing the Plan insofar as such documents and instruments are consistent with ERISA.

## 05. **NONASSIGNABILITY OF RIGHTS**

The right of any Participant to receive any reimbursement under the Plan shall not be alienable by the Participant by assignment or any other method, and shall not be subject to the rights of creditors, and any attempt to cause such right to be so alienated or subjected shall not be recognized, except to such extent as may be required by law.

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## IX. ARTICLE - ADMINISTRATION

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### 01. PLAN ADMINISTRATION

The Employer shall be the Administrator, unless the Employer elects otherwise. The Employer may appoint any person or persons, including, but not limited to, one or more Employees of the Employer, to perform the duties of the Administrator. Any person so appointed shall signify acceptance by filing written acceptance with the Employer. An Administrator may resign by delivering a written resignation to the Employer or may be removed by the Employer by delivery of written notice of removal, to take effect at a date specified therein, or upon delivery if no date is specified. Upon the resignation or removal of any individual performing the duties of the Administrator, the Employer may designate a successor. The Employer shall be empowered to appoint and remove the Administrator from time to time as it deems necessary for the proper administration of the Plan to ensure that the Plan is being operated for the exclusive benefit of the Employees entitled to participate in the Plan in accordance with the terms of ERISA, the Plan and the Code.

The operation of the Plan shall be under the supervision of the Administrator. It shall be a principal duty of the Administrator to see that the Plan is carried out in accordance with its terms, and for the exclusive benefit of Employees entitled to participate in the Plan. The Administrator shall have full power and discretion to administer the Plan in all of its details and determine all questions arising in connection with the administration, interpretation, and application of the Plan. The Administrator may establish procedures, correct any defect, supply any information, or reconcile any inconsistency in such manner and to such extent as shall be deemed necessary or advisable to carry out the purpose of the Plan. The Administrator shall have all powers necessary or appropriate to accomplish the Administrator's duties under the Plan. The Administrator shall be charged with the duties of the general administration of the Plan as set forth under the Plan, including, but not limited to, in addition to all other powers provided by this Plan:

- a. To make and enforce such procedures, rules and regulations as the Administrator deems necessary or proper for the efficient administration of the Plan;
- b. To interpret the provisions of the Plan, the Administrator's interpretations thereof in good faith to be final and conclusive on all persons claiming benefits by operation of the Plan;
- c. To decide all questions concerning the Plan and the eligibility of any person to participate in the Plan and to receive benefits provided by operation of the Plan;
- d. To reject elections or to limit contributions or Benefits for certain highly compensated participants if it deems such to be desirable in order to avoid discrimination under the Plan in violation of applicable provisions of the Code;
- e. To provide Employees with a reasonable notification of their benefits available by operation of the Plan and to assist any Participant regarding the Participant's rights, benefits or elections under the Plan;
- f. To keep and maintain the Plan documents and all other records pertaining to and necessary for the administration of the Plan;
- g. To review and settle all claims against the Plan, to approve reimbursement requests, and to authorize the payment of benefits if the Administrator determines such should be paid. This authority specifically permits the Administrator to settle disputed claims for benefits and any other disputed claims made against the Plan;
- h. To establish and communicate procedures to determine whether a medical child support order is qualified under ERISA Section 609; and
- i. To appoint such agents, counsel, accountants, consultants, and other persons or entities as may be required to assist in administering the Plan.

Any procedure, discretionary act, interpretation or construction taken by the Administrator shall be done in a nondiscriminatory manner based upon uniform principles consistently applied and shall be consistent with the intent that the Plan shall continue to comply with the terms of Code Section 125 and the Treasury regulations thereunder.

### 02. EXAMINATION OF RECORDS

The Administrator shall make available to each Participant, Eligible Employee and any other Employee of the Employer, for examination at reasonable times during normal business hours, such records as pertain to their interest under the Plan.

### 03. PAYMENT OF EXPENSES



Any reasonable administrative expenses shall be paid by the Employer unless the Employer determines that administrative costs shall be borne by the Participants under the Plan or by any Trust Fund which may be established hereunder. The Administrator may impose reasonable conditions for payments, provided that such conditions shall not discriminate in favor of highly compensated employees.

**04. INSURANCE CONTROL CLAUSE**

In the event of a conflict between the terms of this Plan and the terms of an Insurance Contract of an independent third party Insurer or other benefit program that is self-insured whose product is then being used in conjunction with this Plan, the terms of the Insurance Contract shall control as to those Participants receiving coverage under such Insurance Contract. For this purpose, the Insurance Contract shall control in defining the persons eligible for insurance, the dates of their eligibility, the conditions which must be satisfied to become insured, if any, the benefits Participants are entitled to and the circumstances under which insurance terminates.

**05. INDEMNIFICATION OF ADMINISTRATOR**

The Employer agrees to indemnify and to defend to the fullest extent permitted by law any Employee serving as the Administrator or as a member of a committee designated as Administrator (including any Employee or former Employee who previously served as Administrator or as a member of such committee) against all liabilities, damages, costs and expenses (including attorney's fees and amounts paid in settlement of any claims approved by the Employer) occasioned by any act or omission to act in connection with the Plan, if such act or omission is in good faith.

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**X. ARTICLE - AMENDMENT OR TERMINATION OF PLAN**

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**01. AMENDMENT**

The Employer, at any time or from time to time, may amend any or all of the provisions of the Plan without the consent of any Employee or Participant. No amendment shall have the effect of modifying any benefit election of any Participant in effect at the time of such amendment, unless such amendment is made to comply with Federal, state and local laws, statutes and regulations.

**02. TERMINATION**

The Employer reserves the right to terminate this Plan, in whole or in part, at any time. In the event the Plan is terminated, no further contributions shall be made. Benefits under any Insurance Contract shall be paid in accordance with the terms of the Insurance Contract.

No further additions shall be made to the Health Flexible Spending Account or Dependent Care Flexible Spending Account, but all payments from such accounts shall continue to be made according to the elections in effect until 90 days after the termination date of the Plan. Any amounts remaining in any such fund or account as of the end of such period shall be forfeited and deposited in the benefit plan surplus after the expiration of the filing period.

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## XI. ARTICLE - MISCELLANEOUS

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### 01. **PLAN INTERPRETATION**

All provisions of this Plan shall be interpreted and applied in a uniform, nondiscriminatory manner. This Plan shall be read in its entirety and not severed except as provided in the Section titled: "Severability".

### 02. **GENDER AND NUMBER**

Wherever any words are used herein in the masculine, feminine or neuter gender, they shall be construed as though they were also used in another gender in all cases where they would so apply, and whenever any words are used herein in the singular or plural form, they shall be construed as though they were also used in the other form in all cases where they would so apply.

### 03. **WRITTEN DOCUMENT**

This Plan, in conjunction with any separate written document which may be required by law, is intended to satisfy the written Plan requirement of Code Section 125 and any Treasury regulations thereunder relating to cafeteria plans.

### 04. **EXCLUSIVE BENEFIT**

This Plan shall be maintained for the exclusive benefit of the Employees who participate in the Plan.

### 05. **PARTICIPANT'S RIGHTS**

This Plan shall not be deemed to constitute an employment contract between the Employer and any Participant or to be a consideration or an inducement for the employment of any Participant or Employee. Nothing contained in this Plan shall be deemed to give any Participant or Employee the right to be retained in the service of the Employer or to interfere with the right of the Employer to discharge any Participant or Employee at any time regardless of the effect which such discharge shall have upon him as a Participant of this Plan.

### 06. **ACTION BY THE EMPLOYER**

Whenever the Employer under the terms of the Plan is permitted or required to do or perform any act or matter or thing, it shall be done and performed by a person duly authorized by the Employer.

### 07. **EMPLOYER'S PROTECTIVE CLAUSES**

- a. **Insurance purchase.** Upon the failure of either the Participant or the Employer to obtain the insurance contemplated by this Plan (whether as a result of negligence, gross neglect or otherwise), the Participant's Benefits shall be limited to the insurance premium(s), if any, that remained unpaid for the period in question and the actual insurance proceeds, if any, received by the Employer or the Participant as a result of the Participant's claim.
- b. **Validity of insurance contract.** The Employer shall not be responsible for the validity of any Insurance Contract issued hereunder or for the failure on the part of the Insurer to make payments provided for under any Insurance Contract. Once insurance is applied for or obtained, the Employer shall not be liable for any loss which may result from the failure to pay Premiums to the extent Premium notices are not received by the Employer.

### 08. **NO GUARANTEE OF TAX CONSEQUENCES**

Neither the Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant under the Plan will be excludable from the Participant's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant. It shall be the obligation of each Participant to determine whether each payment under the Plan is excludable from the Participant's gross income for federal and state income tax purposes, and to notify the Employer if the Participant has reason to believe that any such payment is not so excludable. Notwithstanding the foregoing, the rights of Participants under this Plan shall be legally enforceable.

### 09. **INDEMNIFICATION OF EMPLOYER BY PARTICIPANTS**

If any Participant receives one or more payments or reimbursements under the Plan that are not for a permitted Benefit, such Participant shall indemnify and reimburse the Employer for any liability it may incur for failure to withhold federal or state income tax or Social Security tax from such payments or reimbursements. However, such indemnification and reimbursement shall not exceed the amount of additional federal and state income tax (plus any penalties) that the Participant would have owed if the payments or reimbursements had been made to the Participant

as regular cash compensation, plus the Participant's share of any Social Security tax and Medicare tax that would have been paid on such compensation, less any such additional income tax, Social Security tax, and Medicare tax actually paid by the Participant.

10. **FUNDING**

Unless otherwise required by law, contributions to the Plan need not be placed in trust or dedicated to a specific Benefit, but may instead be considered general assets of the Employer. Furthermore, and unless otherwise required by law, nothing herein shall be construed to require the Employer or the Administrator to maintain any fund or segregate any amount for the benefit of any Participant, and no Participant or other person shall have any claim against, right to, or security or other interest in, any fund, account or asset of the Employer from which any payment under the Plan may be made.

11. **GOVERNING LAW**

This Plan is governed by the Code and the Treasury regulations issued thereunder (as they might be amended from time to time). In no event does the Employer guarantee the favorable tax treatment sought by this Plan. To the extent not preempted by Federal law, the provisions of this Plan shall be construed, enforced and administered according to the laws of Wisconsin.

12. **SEVERABILITY**

If any provision of the Plan is held invalid or unenforceable, its invalidity or unenforceability shall not affect any other provisions of the Plan, and the Plan shall be construed and enforced as if such provision had not been included herein.

13. **CAPTIONS**

The captions contained herein are inserted only as a matter of convenience and for reference, and in no way define, limit, enlarge or describe the scope or intent of the Plan, nor in any way shall affect the Plan or the construction of any provision thereof.

14. **CONTINUATION OF COVERAGE (COBRA)**

Notwithstanding anything in the Plan to the contrary, in the event any benefit under this Plan subject to the continuation coverage requirement of Code Section 4980B becomes unavailable, each Participant will be entitled to continuation coverage as prescribed in Code Section 4980B, and related regulations. This Section shall only apply if the Employer employs at least twenty (20) employees on more than 50% of its typical business days in the previous calendar year.

15. **FAMILY AND MEDICAL LEAVE ACT (FMLA)**

Notwithstanding anything in the Plan to the contrary, in the event any benefit under this Plan becomes subject to the requirements of the Family and Medical Leave Act and regulations thereunder, this Plan shall be operated in accordance with Regulation 1.125-3.

16. **HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT (HIPAA)**

Notwithstanding anything in this Plan to the contrary, this Plan shall be operated in accordance with HIPAA and regulations thereunder.

17. **UNIFORM SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT (USERRA)**

Notwithstanding any provision of this Plan to the contrary, contributions, benefits and service credit with respect to qualified military service shall be provided in accordance with the Uniform Services Employment And Reemployment Rights Act (USERRA) and the regulations thereunder.

18. **QUALIFIED RESERVIST DISTRIBUTIONS**

Notwithstanding any provision of this Plan to the contrary, a Participant may elect to receive a distribution of certain funds from his or her Health Flexible Spending Account if the following criteria is met:

1. The Participant is a Qualified Reservist as defined in the Section titled: "Definitions".
2. The Participant is ordered or called to active duty for a period in excess of 180 days or more, or for an indefinite period. If the period is less than 180 days, a Qualified Reservist Distribution is not allowed unless there are subsequent orders or calls for duty that increase the total period of active duty to 180 days or more.
3. The Participant has provided the Plan Administrator with a copy of the order or call to active duty and;
4. The request for distribution is made during the period beginning with the order or call to duty and ending on the last day of the Plan Year (or Grace Period if applicable, as defined in the Article titled: "Definitions" ) in which the order or call to duty occurred. The Participant delivers a written election to the Plan Administrator in a form designated or requested by the

Plan Administrator.

The amount of the QRD shall be the amount contributed to the account as of the date of the QRD request minus reimbursements received as of the date of the QRD request.

#### 19. **COMPLIANCE WITH HIPAA PRIVACY STANDARDS**

- a. **Application.** If any benefits under this Cafeteria Plan are subject to the Standards for Privacy of Individually Identifiable Health Information (45 CFR Part 164, the "Privacy Standards"), then this Section shall apply.
- b. **Disclosure of PHI.** The Plan shall not disclose Protected Health Information to any member of the Employer's workforce unless each of the conditions set out in this Section are met. "Protected Health Information" shall have the same definition as set forth in the Privacy Standards but generally shall mean individually identifiable information about the past, present or future physical or mental health or condition of an individual, including information about treatment or payment for treatment.
- c. **PHI disclosed for administrative purposes.** Protected Health Information disclosed to members of the Employer's workforce shall be used or disclosed by them only for purposes of Plan administrative functions. The Plan's administrative functions shall include all Plan payment functions and health care operations. The terms "payment" and "health care operations" shall have the same definitions as set out in the Privacy Standards, but the term "payment" generally shall mean activities taken to determine or fulfill Plan responsibilities with respect to eligibility, coverage, provision of benefits, or reimbursement for health care. Genetic information will not be used or disclosed for underwriting purposes.
- d. **PHI disclosed to certain workforce members.** The Plan shall disclose Protected Health Information only to members of the Employer's workforce who are authorized to receive such Protected Health Information, and only to the extent and in the minimum amount necessary for that person to perform his or her duties with respect to the Plan. "Members of the Employer's workforce" shall refer to all employees and other persons under the control of the Employer. The Employer shall keep an updated list of those authorized to receive Protected Health Information.
  1. An authorized member of the Employer's workforce who receives Protected Health Information shall use or disclose the Protected Health Information only to the extent necessary to perform his or her duties with respect to the Plan.
  2. In the event that any member of the Employer's workforce uses or discloses Protected Health Information other than as permitted by this Section and the Privacy Standards, the incident shall be reported to the Plan's privacy officer. The privacy officer shall take appropriate action, including:
    - i. investigation of the incident to determine whether the breach occurred inadvertently, through negligence or deliberately; whether there is a pattern of breaches; and the degree of harm caused by the breach;
    - ii. appropriate sanctions against the persons causing the breach which, depending upon the nature of the breach, may include oral or written reprimand, additional training, or termination of employment;
    - iii. mitigation of any harm caused by the breach, to the extent practicable; and
    - iv. documentation of the incident and all actions taken to resolve the issue and mitigate any damages.
- e. **Certification.** The Employer must and hereby does provide certification to the Plan that it agrees to adopt all required provisions as mandated under HIPAA for all non-exempt group health plans, including the following:
  1. Not use or further disclose the information other than as permitted or required by the Plan documents or as required by law;
  2. Ensure that any agent or subcontractor, to whom it provides Protected Health Information received from the Plan, agrees to the same restrictions and conditions that apply to the Employer with respect to such information;
  3. Not use or disclose Protected Health Information for employment-related actions and decisions or in connection with any other benefit or employee benefit plan of the Employer;
  4. Report to the Plan any use or disclosure of the Protected Health Information of which it becomes aware that is inconsistent with the uses or disclosures permitted by this Section, or required by law;

5. Make available Protected Health Information to individual Plan members in accordance with Section 164.524 of the Privacy Standards;
6. Make available Protected Health Information for amendment by individual Plan members and incorporate any amendments to Protected Health Information in accordance with Section 164.526 of the Privacy Standards;
7. Make available the Protected Health Information required to provide an accounting of disclosures to individual Plan members in accordance with Section 164.528 of the Privacy Standards;
8. Make its internal practices, books and records relating to the use and disclosure of Protected Health Information received from the Plan available to the Department of Health and Human Services for purposes of determining compliance by the Plan with the Privacy Standards;
9. If feasible, return or destroy all Protected Health Information received from the Plan that the Employer still maintains in any form, and retain no copies of such information when no longer needed for the purpose for which disclosure was made, except that, if such return or destruction is not feasible, limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible; and
10. Ensure the adequate separation between the Plan and members of the Employer's workforce, as required by Section 164.504(f)(2)(iii) of the Privacy Standards.

20. **COMPLIANCE WITH HIPAA ELECTRONIC SECURITY STANDARDS**

Under the Security Standards for the Protection of Electronic Protected Health Information (45 CFR Part 164.300 et. seq., the "Security Standards"):

- a. **Implementation.** The Employer agrees to implement reasonable and appropriate administrative, physical and technical safeguards to protect the confidentiality, integrity and availability of Electronic Protected Health Information that the Employer creates, maintains or transmits on behalf of the Plan. "Electronic Protected Health Information" shall have the same definition as set out in the Security Standards, but generally shall mean Protected Health Information that is transmitted by or maintained in electronic media.
- b. **Agents or subcontractors shall meet security standards.** The Employer shall ensure that any agent or subcontractor to whom it provides Electronic Protected Health Information shall agree, in writing, to implement reasonable and appropriate security measures to protect the Electronic Protected Health Information.
- c. **Employer shall ensure security standards.** The Employer shall ensure that reasonable and appropriate security measures are implemented to comply with the conditions and requirements set forth in the Section titled: "Compliance with HIPAA Privacy Standards".

21. **MENTAL HEALTH PARITY AND ADDICTION EQUITY ACT**

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Mental Health Parity and Addiction Equity Act and ERISA Section 712.

22. **GENETIC INFORMATION NONDISCRIMINATION ACT (GINA)**

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Genetic Information Nondiscrimination Act.

23. **WOMEN'S HEALTH AND CANCER RIGHTS ACT**

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Women's Health and Cancer Rights Act of 1998.

24. **NEWBORNS' AND MOTHERS' HEALTH PROTECTION ACT**

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Newborns' and Mothers' Health Protection Act.

# Execution Agreement

**IN WITNESS WHEREOF**, City of Tomah has caused its authorized officer to execute this amended and restated Plan document as of \_\_\_\_\_, the same to be effective **January 01, 2024**, unless otherwise indicated herein.

City of Tomah

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

# CERTIFICATE OF RESOLUTION

The undersigned authorized representative of **City of Tomah** (the Employer) hereby certifies that the following resolutions were duly adopted by the governing body of the Employer on \_\_\_\_\_, and that such resolutions have not been modified or rescinded as of the date hereof:

**RESOLVED**, that the form of amended and restated Welfare Benefit Plan, effective January 01, 2024, presented to this meeting (and a copy of which is attached hereto) is hereby approved and adopted, and that the proper agents of the Employer are hereby authorized and directed to execute and deliver to the Administrator of said Plan one or more counterparts of the Plan.

**RESOLVED**, that the Administrator shall be instructed to take such actions that the Administrator deems necessary and proper in order to implement the Plan, and to set up adequate accounting and administrative procedures for the provision of benefits under the Plan.

**RESOLVED**, that the proper agents of the Employer shall act as soon as possible to notify the employees of the Employer of the adoption of the Plan and to deliver to each employee a copy of the Summary Plan Description of the Plan, which Summary Plan Description is attached hereto and is hereby approved.

The undersigned further certifies that attached hereto as Exhibits, are true copies of City of Tomah's Benefit Plan Document and Summary Plan Description approved and adopted at this meeting.

City of Tomah

By:

\_\_\_\_\_

Name:

\_\_\_\_\_

Title:

\_\_\_\_\_





## City of Tomah

City of Tomah  
819 Superior Ave  
Tomah, WI 54660

### City of Tomah FSA Plan

### Summary Plan Description

Amended and Restated January 01, 2024

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# City of Tomah

## City of Tomah FSA Plan

### INTRODUCTION

The Company's Flexible Benefit Plan ("Plan") has been established to allow Eligible Employees to pay for certain benefits on a pre-tax basis. There are specific benefits that you may elect, and they are outlined in this Summary Plan Description. You will also be informed about other important information concerning the Plan, such as the conditions you must satisfy before you can join and the laws that protect your rights.

Read this Summary Plan Description ("SPD") carefully so that you understand the provisions of the Plan and the benefits you will receive. This SPD describes the Plan's benefits and obligations as contained in the Plan document, which governs the operation of the Plan. The Plan document is written in much more technical language. Please note that if the non-technical language in this SPD and the legal language of the Plan document conflict, the Plan document will always govern the Plan. Also, if there is a conflict between any of the insurance contracts and either the Plan document or this Summary Plan Description, the insurance contracts will control the respective insurance policies. If you wish to receive a copy of the legal Plan document, please contact the Plan Administrator.

The Plan is subject to the Internal Revenue Code and other federal and state laws and regulations that may affect your rights under this plan. This SPD explains the current details of the Plan in order to comply with all applicable legal requirements. From time to time, the Plan may be revised due to a change in laws or due to pronouncements by the Internal Revenue Service (IRS) or other federal agencies. This Plan may be amended or terminated by the Company. If the Plan is ever amended or changed, the Company will notify you.

This SPD was designed to provide you with information regarding the Company Flexible Benefit Plan. If this SPD does not answer all of your questions, please contact the Administrator (or other assigned person). The name and address of the Administrator can be found in the Article of this SPD entitled "General Information About our Plan."

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## I. ARTICLE - ELIGIBILITY

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### 01. How can I participate in the Plan?

Before you can become a Participant in the Plan, there are certain conditions that you must satisfy. First, you must be an active employee working 32 or more hours per week and meet the eligibility requirements.

After that, you must enroll in the Plan on the "entry date" that has been established for all employees. The "entry date" is defined in Question 3 below. However, in certain limited situations, you may enroll in the Plan at other times as well. See the Article titled: "Contributions".

### 02. What are the eligibility requirements for our Plan?

You will be eligible to join the Plan once you have satisfied the conditions for coverage under our group medical plan and the other eligibility requirements established by your employer as defined in section 1.

### 03. When can I enter the plan?

An Eligible Employee shall become a Participant when the following condition(s) is/are met:

One month after date of hire

### 04. How do I enroll in the Plan?

Before you can join the Plan, you must complete an enrollment form. The enrollment form will allow you to select which benefits you want to participate in under the Plan. This form will also authorize the Company to redirect some of your earnings in order to pay for the benefits you select.

However, if you are already covered under any of the insured benefits, you will automatically participate in this Plan to the extent of your premiums unless you elect not to participate in this Plan. These benefits are listed in the Article titled: "Benefits".

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## II. ARTICLE - OPERATION

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### 01. **How does this Plan operate?**

Before the start of each Plan Year, you will be able to elect to have some of your earnings contributed to the Plan. These amounts will be used to pay for the benefits you have chosen. The portion of your earnings that is paid to the Plan is not subject to Federal income or Social Security taxes. In other words, this allows you to use tax-free dollars to pay for certain kinds of benefits and expenses that you normally pay for with out-of-pocket, taxable dollars. However, if you receive a reimbursement for an expense under this Plan, you cannot claim a Federal income tax credit or deduction on your return. Participation in this plan is completely voluntary.

### III. ARTICLE - CONTRIBUTIONS; ELECTIONS

#### 01. **How much of my pay may the Employer redirect?**

Each year, we will automatically contribute on your behalf enough of your compensation to pay for the insurance coverage provided unless you elect not to receive any or all of such coverage. You may also elect to have us contribute on your behalf enough of your compensation to pay for any other benefits that you elect under the Plan. These amounts will be deducted from your pay over the course of the year on a per payroll basis.

#### 02. **What happens to contributions made to the Plan?**

Prior to the Plan start date each year, you must decide on the amount of pre-tax dollars you want to contribute to the Plan. It is very important that you make these choices carefully based on what you expect to spend on each covered benefit or expense during the Plan Year. Later, those dollars will be used to pay those expenses as they arise during the Plan Year. In addition, you should also note that any previous benefit payments made from any Account under the Plan that are unclaimed (e.g., uncashed benefit checks) at the end of the Plan Year following the period of coverage in which the qualifying expense was incurred will be forfeited to the Employer, including those unused funds remaining in your Health Flexible Spending Account after the grace period and any run-out period described in the Article titled: "Benefits".

For information regarding the administration of contributions in specific accounts under this Plan, please refer to the Article titled: "Benefits".

#### 03. **When must I decide which accounts I want to use?**

You are required by Federal regulations to decide during the enrollment or election period (defined below) prior to the Plan Year start. You must decide which accounts you want and how much you want to contribute to each account.

If you are already covered by any of the insured benefits offered by this Plan, you will automatically become a Participant to the extent of the premiums for such insurance, unless you elect during the election period (defined below) not to participate in the Plan.

#### 04. **When is the election period for our Plan?**

You will make your initial election on or before your entry date. (Please review the Article titled: "Eligibility" to better understand the eligibility requirements and entry date.) Then, for each following Plan Year, the election period is established by the Company and applied uniformly to all Participants. It will normally be a period of time prior to the beginning of each Plan Year. The Company will inform you each year about the election period. (See the Article entitled "General Information About Our Plan" for the definition of Plan Year.)

#### 05. **May I change my elections during the Plan Year?**

Generally, you cannot change the elections you have made after the beginning of the Plan Year. However, there are certain limited situations when you can change your elections.

You are permitted to change elections if you have a "change in status" and you make an election change that is consistent with the change in status. Currently, Federal law considers the following events to be a change in status:

- Marriage, divorce, death of a spouse, legal separation or annulment;
- Change in the number of dependents, including birth, adoption, placement for adoption, or death of a dependent;
- Any of the following events for you, your spouse or dependent: termination or commencement of employment, a strike or lockout, commencement or return from an unpaid leave of absence, a change in worksite, or any other change in employment status that affects eligibility for benefits;
- One of your dependents satisfies or ceases to satisfy the requirements for coverage due to change in age, student status, or any similar circumstance; and
- A change in the place of residence of you, your spouse or dependent that would lead to a change in status, such as moving out of a coverage area for insurance.

In addition, if you are participating in the Dependent Care Flexible Spending Account, then there is a change in status if your dependent no longer meets the qualifications to be eligible for dependent care.

There are detailed rules on when a change in election is deemed to be consistent with a change in

status. In addition, there are laws that give you certain other rights to change health coverage for you, your spouse, or your dependents. If you change coverage due to rights you have under the law, then you can make a corresponding change in your elections under the Plan. If any of these conditions apply to you, you should contact the Administrator.

If the cost of a benefit provided under the Plan increases or decreases during a Plan Year, then we will automatically increase or decrease, as the case may be, your salary redirection election. If the cost increases significantly, you will be permitted to either make corresponding changes in your payments or revoke your election and obtain coverage under another benefit package option with similar coverage, or revoke your election entirely.

If the coverage under a Benefit is significantly curtailed or ceases during a Plan Year, then you may revoke your elections and elect to receive on a prospective basis coverage under another plan with similar coverage. In addition, if the Company adds a new coverage option or eliminates an existing option, you may elect the newly-added option (or elect another option if an option has been eliminated) and make corresponding election changes to other options providing similar coverage. If you are not a Participant, you may elect to join the Plan. There are also certain situations when you may be able to change your elections on account of a change under the plan of your spouse, former spouse or dependent's employer.

These rules on change due to cost or coverage do not apply to the Health Flexible Spending Account, and you may not change your election to the Health Flexible Spending Account if you make a change due to cost or coverage for insurance.

You may not change your election under the Dependent Care Flexible Spending Account if the cost change is imposed by a dependent care provider who is your relative.

In addition, there are laws that give you rights to change group health coverage for you, your spouse, and/or your dependents (i) if you go from working 30 or more hours a week to working less than 30 hours a week and you intend to enroll in certain other health plans, or (ii) if you or your dependents are eligible to enroll in and intend to enroll in certain Marketplace Qualified Health Plans. If you change coverage due to rights under these laws, then you can make a corresponding change in your elections under the Plan. If any of these conditions apply to you, you should contact the administrator.

**06. May I make new elections in future Plan Years?**

Yes. For each new Plan Year, you may change the elections that you previously made. You may also choose not to participate in the Plan for the upcoming Plan Year. If you do not make new elections during the election period before a new Plan Year begins, the Company will assume you want your elections for insured benefits only to remain the same and you will not be considered a Participant for the non-insured benefit options under the Plan for the upcoming Plan Year.

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## IV. ARTICLE - BENEFITS

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### 01. **What benefits are offered under the Plan?**

You may choose to receive your entire compensation or use a portion to pay for benefits under this plan.

### 02. **Health Flexible Spending Account**

The Health Flexible Spending Account enables you to pay for expenses allowed under Sections 105 and 213(d) of the Internal Revenue Code and that are not covered by our insured medical plan, and to save taxes at the same time. The Health Flexible Spending Account allows you to be reimbursed by the Employer for out-of-pocket medical, dental and/or vision expenses incurred by you and your dependents.

Drug costs, including insulin, may be reimbursed. You may not, however, be reimbursed for the cost of other health care coverage maintained outside of the Plan, or for long-term care expenses. A list of covered expenses is available from the Administrator.

The most that you can contribute to your Health Flexible Spending Account for the Plan Year is \$3,050.00. The maximum limit may increase from year-to-year pursuant to Section 125(i)(2) of the Internal Revenue Code. The minimum amount you contribute for the Plan Year is \$1.00. In addition, you may carry over any amount left in your account up to \$610.00. The maximum limit may increase from year-to-year as provided under IRS Notice 2020-33 and Section 125(i) of the Internal Revenue Code. This amount can be used the following Plan year to pay for eligible expenses.

In order to be reimbursed for a health care expense, you must submit to the Administrator an itemized bill from the service provider. The Company will also provide you with a debit card to use to pay for qualified medical expenses. The Administrator will provide you with further details about the debit card. Amounts reimbursed from the Plan may not be claimed as a deduction on your personal income tax return. As required by law, reimbursement from the fund shall be paid at least once a month. Expenses under this Plan are treated as being "incurred" when you are provided with the care that gives rise to the expenses, not when you are formally billed or charged, or you pay for the medical care.

You may be reimbursed for expenses for any child until the end of the calendar year in which the child reaches age 26. A "child" is a natural child, stepchild, foster child, adopted child, or a child placed with you for adoption. If a child gains or regains eligibility due to these new rules, that qualifies as a change in status for purposes of coverage changes.

Newborns' and Mothers' Health Protection Act: Group health plans generally may not, under Federal law, restrict benefits for any hospital length of stay in connection with childbirth for the mother or newborn child to less than 48 hours following a vaginal delivery, or less than 96 hours following a cesarean section. However, Federal law generally does not prohibit the mother's or newborn's attending provider, after consulting with the mother, from discharging the mother or her newborn earlier than 48 hours (or 96 hours as applicable). In any case, plans and issuers may not, under Federal law, require that a provider obtain authorization from the plan or the issuer for prescribing a length of stay not in excess of 48 hours (or 96 hours).

Women's Health and Cancer Rights Act: This plan, as required by the Women's Health and Cancer Rights Act of 1998, will reimburse up to plan limits for benefits for mastectomy-related services including reconstruction and surgery to achieve symmetry between the breasts, prostheses, and complications resulting from a mastectomy (including lymphedema). Contact your Plan Administrator for more information.

### 03. **Dependent Care Flexible Spending Account**

The Dependent Care Flexible Spending Account enables you to pay for out-of-pocket, work-related dependent day-care costs with pre-tax dollars. If you are married, you can use the account if you and your spouse both work or, in some situations, if your spouse goes to school full-time. Single employees can also use the account.

The most that you can contribute to your Dependent Care Flexible Spending Account for the Plan Year is \$5,000.00. The minimum amount you can contribute to the Dependent Care Flexible Spending Account for the plan year is \$1.00.

An eligible dependent is someone for whom you can claim expenses on Federal Income Tax Form 2441 "Credit for Child and Dependent Care Expenses." Children must be under age 13. Other dependents must be physically or mentally unable to care for themselves. Dependent Care arrangements which qualify include:

- a. A Dependent (Day) Care Center, provided that if care is provided by the facility for more than



six individuals, the facility complies with applicable state and local laws;

- b. An Educational Institution for pre-school children. For older children, only expenses for non-school care are eligible; and
- c. An "Individual" who provides care inside or outside your home: The "Individual" may not be a child of yours under age 19 or anyone you claim as a dependent for Federal tax purposes.

You should make sure that the dependent care expenses you are currently paying qualify under our Plan.

The law places limits on the amount of money that can be paid to you in a calendar year from your Dependent Care Flexible Spending Account. Generally, your reimbursements may not exceed the lesser of: (a) \$5,000.00 (if you are married filing a joint return or you are head of a household) or \$2,500 (if you are married filing separate returns); (b) your taxable compensation; (c) your spouse's actual or deemed annual earned income (a spouse who is a full time student or incapable of caring for himself/herself has a deemed monthly earned income of \$250 for one dependent or \$500 for two or more dependents).

Also, in order to be able to exclude from your income the reimbursements made to you from this account, you must provide on your tax form for the year the name, address, and in most cases, the taxpayer identification number of the service provider, as well as the amount of such expense. In addition, Federal tax laws permit a tax credit for certain dependent care expenses you may be paying even if you are not a Participant in this Plan. You may save more money if you take advantage of this tax credit rather than using the Dependent Care Flexible Spending Account under our Plan. Consult with your tax adviser for further information.

#### 04. **Premium Expense Account**

A Premium Expense Account allows you to use tax-free dollars to pay for certain premium expenses under various group insurance programs the Company offers you. These premium expenses include:

- Health care premiums under our insured group medical plan

Under this Plan, the Company will allocate the pre-tax premium withholding to the accounts established under the Plan pursuant to the Participants' elections. Certain limits on the amount of coverage that can be paid through pre-tax premiums may apply.

The Company may terminate or modify Plan benefits at any time, subject to the provisions of any insurance contracts providing benefits described above. The Company will not be liable to you if an insurance company fails to provide any of the benefits described above. Also, your insurance will end when you leave employment, are no longer eligible under the terms of any insurance policies, or when insurance terminates.

Any benefits to be provided by insurance will be provided only after (1) you have provided the Administrator the necessary information to apply for insurance, and (2) the insurance is in effect for you.

If you cover your children up to age 26 under your insurance, you can pay for that coverage through the Plan.

## V. ARTICLE - BENEFIT PAYMENTS

### 01. **When will I receive payments from my accounts?**

During the course of the Plan Year, you may submit requests for reimbursement of expenses you have incurred. Expenses are considered "incurred" when the service is performed, not necessarily when it is paid for. The Administrator will provide you with acceptable forms for submitting these requests for reimbursement. If the request qualifies as a benefit or expense that the Plan has agreed to pay, you will receive a reimbursement payment soon thereafter. Remember, these reimbursements which are made from the Plan are generally not subject to federal income tax or withholding. Nor are they subject to Social Security taxes. Requests for payment of insured benefits should be made directly to the insurer. You will only be reimbursed from the Health Flexible Spending Account or Dependent Care Flexible Spending Account to the extent that there are sufficient funds in the Account to cover your request.

### 02. **What happens if I don't spend all Plan contributions during the Plan Year?**

If you have unused contributions in your account at the end of the current Plan Year, those monies will be forfeited to the Employer. Obviously, qualifying expenses that you incur late in the Plan Year for which you seek reimbursement after the end of such Plan Year will be paid first before any amount is forfeited.

At the end of the Plan Year, and after all eligible reimbursements have been made, any unused funds up to \$610.00 in your Health Flexible Spending Account will roll over into the new Plan Year. The maximum limit may increase from year-to-year as provided under IRS Notice 2020-33 and Section 125(i) of the Internal Revenue Code. Any unused funds left in the account in excess of maximum limit will be forfeited. For the Health Flexible Spending Account, you must submit claims no later than 120 days after the end of the Plan Year.

For the Dependent Care Flexible Spending Account, you can continue to receive reimbursement for expenses incurred during the first 2.5 months immediately following the end of the Plan year, until such unused funds are depleted. You must submit claims no later than 120 days after the end of the 2.5 month Grace Period.

Because it is possible that you might forfeit amounts in the Plan if you do not fully use the contributions that have been made, it is important that you decide how much to place in each account carefully and conservatively. Remember, you must decide which benefits you want to contribute to and how much to place in each account before the Plan Year begins. You want to be as certain as you can that the amount you decide to place in each account will be used up entirely.

### 03. **Family and Medical Leave Act (FMLA)**

If you take a leave under the Family and Medical Leave Act, you may continue, revoke or change your existing elections for health insurance and the Health Flexible Spending Account. If your coverage for these benefits terminates, due to your revocation of the benefit to your non-payment of contributions, you will be permitted to reinstate coverage for the remaining part of the Plan Year upon your return. You can resume your coverage at its original level and make payments for the time that you are on leave. For example, if you elect \$1,200 for the year and are out on leave for 3 months, then return and elect to resume your coverage at that level, your remaining payments will be increased to cover the difference - for example, from \$100 per month to \$150 per month, etc. Alternatively your maximum amount will be reduced proportionately for the time that you were gone. For example, if you elect \$1,200 for the year and are out on leave for 3 months, your amount will be reduced to \$900. The expenses you incur during the time you are not in the Health Flexible Spending Account are not reimbursable.

If you continue your coverage during your unpaid leave, you may pre-pay for the coverage, you may pay for your coverage on an after-tax basis while you are on leave, or you and your Employer may arrange a schedule for you to "catch up" your payments when you return.

### 04. **Uniformed Services Employment and Reemployment Rights Act (USERRA)**

If you are going into or returning from military service, you may have special rights to health care coverage through your Health Flexible Spending Account under the Uniformed Services Employment and Reemployment Rights Act of 1994. These rights can include extended health care coverage. If you may be affected, ask your Administrator for further details.

### 05. **QUALIFIED RESERVIST DISTRIBUTIONS**

Notwithstanding any provision of this Plan to the contrary, a Participant may elect to receive a distribution of certain funds from his or her Health Flexible Spending Account if the following criteria is met:

1. The Participant is a Qualified Reservist as defined in the Section titled: "Definitions".
2. The Participant is ordered or called to active duty for a period in excess of 180 days or more, or for an indefinite period. If the period is less than 180 days, a Qualified Reservist Distribution is not allowed unless there are subsequent orders or calls for duty that increase the total period of active duty to 180 days or more.
3. The Participant has provided the Plan Administrator with a copy of the order or call to active duty and;
4. The request for distribution is made during the period beginning with the order or call to duty and ending on the last day of the Plan Year (or Grace Period if applicable. For the years 2020 and 2021 only, the Grace Period will also include any and all claims incurred for any applicable Plan Year during that taxable year, plus the twelve month extension period.) in which the order or call to duty occurred. The Participant delivers a written election to the Plan Administrator in a form designated or requested by the Plan Administrator.

The amount of the QRD shall be the amount contributed to the account as of the date of the QRD request minus reimbursements received as of the date of the QRD request.

**06. What happens if my employment terminates?**

If you terminate employment during the Plan Year, your right to benefits will be determined in the following manner:

- a. You will remain covered by insurance, but only for the period for which premiums have been paid prior to your termination of employment.
- b. You will still be able to request reimbursement for qualifying dependent care expenses up to 120 days after the date of termination from the balance remaining in your Dependent Care Account at the time of termination of employment. However, no further salary redirection contributions will be made on your behalf after termination.
- c. For health benefit coverage and Health Flexible Spending Account coverage on termination of employment, please see the Article entitled "Continuation Coverage Rights Under COBRA." Upon your termination of employment, your participation in the Health Flexible Spending Account will cease, and no further salary redirection contributions will be contributed on your behalf. However, you will be able to submit, within 120 days after the date of termination, claims for health care expenses that were incurred before the end of the period for which payments to the Health Flexible Spending Account have already been made. Your further participation will be governed by "Continuation Coverage Rights Under COBRA."

**07. Will my Social Security benefits be affected?**

Your Social Security benefits may be slightly reduced because when you receive tax-free benefits under our Plan, it reduces the amount of contributions that you make to the Federal Social Security system as well as the Company contributions to Social Security on your behalf.

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**VI. ARTICLE - HIGHLY COMPENSATED AND KEY EMPLOYEES**

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**01. Do limitations apply to highly compensated employees?**

Under the Internal Revenue Code, highly compensated employees and key employees generally are Participants who are officers, shareholders or are highly paid. You will be notified by the Administrator each Plan Year whether you are a highly compensated employee or a key employee.

If you are within these categories, the amount of contributions and benefits for you may be limited so that the Plan as a whole does not unfairly favor those who are highly paid, their spouses or their dependents. Federal tax laws state that a plan will be considered to unfairly favor the key employees if they as a group receive more than 25% of all of the nontaxable benefits provided for under our Plan.

Plan experience will dictate whether contribution limitations on highly compensated employees or key employees will apply. You will be notified of these limitations if you are affected.

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## VII. ARTICLE - PLAN ACCOUNTING

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### 01. **Periodic Statements**

Periodically during the Plan Year, the Administrator will provide you with a statement of your account that shows your account balance. It is important to read these statements carefully so you understand the balance remaining to pay for a benefit. Remember, you want to spend all the money you have designated for a particular benefit by the end of the Plan Year.

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**VIII. ARTICLE - GENERAL INFORMATION ABOUT OUR PLAN**

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This Section contains certain general information which you may need to know about the Plan.

**01. General Plan Information**

City of Tomah FSA Plan is the name of the Plan.

Your Employer has assigned Plan Number 501 to your Plan.

The company amends and restates this Plan as of January 01, 2024 with an original effective date of July 01, 2019.

Your Plan's records are maintained on a twelve-month period of time known as the Plan Year. The Plan Year begins on January 01 and ends on December 31.

**02. Employer Information**

Your Employer's name, address, and tax identification number are:

City of Tomah  
Becki Weyer  
819 Superior Ave  
Tomah, WI 54660  
608-374-7424  
rweyer@tomahwi.gov  
FEIN: 39-6005633

**03. Plan Administrator Information**

The name and address of your Plan's Administrator are:

City of Tomah  
819 Superior Ave  
Tomah, WI 54660  
608-374-7424  
rweyer@tomahwi.gov

The Administrator keeps the records for the Plan and is responsible for the administration of the Plan. The Administrator will also answer any questions you may have about our Plan. You may contact the Administrator for any further information about the Plan.

**04. Agent for Service of Legal Process**

Should it ever be necessary, you or your personal representative may serve legal process on the agent for service of legal process for the Plan. The Plan's Agent of Service is:

City of Tomah  
819 Superior Ave  
Tomah, WI 54660  
608-374-7424  
rweyer@tomahwi.gov

**05. Type of Administration**

The type of Administration is Employer Administration.

**06. Claims Submission**

Claims for expenses should be submitted to:

Point C  
1934 Olney Ave, Suite 200  
Cherry Hill, NJ 08003  
855-408-6507

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## IX. ARTICLE - ADDITIONAL PLAN INFORMATION

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### 01. **Your Rights Under ERISA**

As a participant in the Plan, you are entitled to certain rights and protections under the Employee Retirement Income Security Act of 1974 (ERISA) and the Internal Revenue Code. These laws provide that Participants, eligible employees and all other employees are entitled to:

- a. examine, without charge, at the Plan Administrator's office, all Plan documents, including insurance contracts, collective bargaining agreements, and a copy of the latest annual report (Form 5500 Series) filed by the Plan with the U.S. Department of Labor (also available at the Public Disclosure Room of the Employee Benefits Security Administration);
- b. obtain copies of all documents that govern the operations of the Plan, and other Plan information, upon written request to the Administrator. The Administrator may charge a reasonable fee for copies;
- c. continue health coverage for yourself, Spouse, or other dependents if there is a loss of coverage under the Plan as a result of a qualifying event. You or your dependents may have to pay for such coverage; and
- d. review this summary plan description and the documents governing COBRA continuation rights under the Plan.

In addition to creating rights for Plan Participants, ERISA imposes duties upon the people who are responsible for the operation of the Plan. The people who operate your Plan, who are called "fiduciaries" of the Plan, have a duty to do so prudently and in the best interest of you and the other Plan Participants and beneficiaries.

No one, including your employer or any other person, may fire you or otherwise discriminate against you in any way to prevent you from obtaining a benefit or exercising your rights under ERISA.

If your claim for a benefit is denied or ignored, in whole or in part, you have a right to know why this was done, to obtain copies of documents relating to the decision without charge, and to appeal any denial, all within certain time schedules.

If you have a claim for benefits which is denied or ignored, in whole or in part, you may file suit in a state or Federal court. In addition, if you disagree with the Plan's decision or lack thereof concerning the qualified status of a medical child support order, you may file suit in Federal court.

Under ERISA there are steps you can take to enforce the above rights. For instance, if you request materials from the Plan and do not receive them within thirty (30) days, you may file suit in a Federal court. In such a case, the court may request the Administrator to provide the materials and pay you up to \$110 a day until you receive the materials, unless the materials were not sent because of reasons beyond the control of the Administrator. If you have a claim for benefits which is denied or ignored, in whole or in part, you may file suit in a state or Federal court.

If it should happen that Plan fiduciaries misuse the Plan's money, or if you are discriminated against for asserting your rights, you may seek assistance from the U.S. Department of Labor, or you may file suit in a Federal court. The court will decide who should pay court costs and legal fees. If you are successful, the court may order the person you have sued to pay these costs and fees. If you lose, the court may order you to pay these costs and fees; for example, if it finds your claim is frivolous.

If you have any questions about the Plan, you should contact the Administrator. If you have any questions about this statement, or about your rights under ERISA or the Health Insurance Portability and Accountability Act (HIPAA), or if you need assistance in obtaining documents from the Administrator, you should contact either the nearest Regional or District Office of the U.S. Department of Labor's Employee Benefits Security Administration (EBSA) or visit the EBSA website at [www.dol.gov/ebsa/](http://www.dol.gov/ebsa/). (Addresses and phone numbers of Regional and District EBSA Offices are available through EBSA's website.) You may also obtain certain publications about your rights and responsibilities under ERISA by calling the publications hotline of the Employee Benefits Security Administration.

### 02. **Claims Process**

It is recommended that you submit all reimbursement claims during the Plan Year. For information on how claims will be processed at the end of the Plan Year, please refer to the Article titled: "Benefit Payments".

Claims for insured benefits will be handled in accordance with procedures contained in the insurance policies. All other general requests should be directed to the Administrator of our Plan. If

a dependent care claim under the Plan is denied in whole or in part, you or your beneficiary will receive written notification. The notification will include the reasons for the denial, with reference to the specific provisions of the Plan on which the denial was based, a description of any additional information needed to process the claim and an explanation of the claims review procedure. Within 60 days after denial, you or your beneficiary may submit to the Administrator a written request for reconsideration of the denial.

Any such request should be accompanied by documents or records in support of your appeal. You or your beneficiary may review pertinent documents and submit issues and comments in writing. The Administrator will review the claim and provide, within 60 days, a written response to the appeal. (This period may be extended an additional 60 days under certain circumstances.) In this response, the Administrator will explain the reason for the decision, with specific reference to the provisions of the Plan on which the decision is based. The Administrator has the exclusive right to interpret the appropriate plan provisions. Decisions of the Administrator are conclusive and binding.

In the case of a claim for medical expenses under the Health Flexible Spending Account, the following timetable for claims applies:

Notification of whether claim is accepted or denied	30 days
Extension due to matters beyond the control of the Plan	15 days
Insufficient information on the claim:	
Notification of	15 days
Response by Participant	45 days
Review of claim denial	60 days

The Plan Administrator will provide written or electronic notification of any claim denial. The notice will state:

- a. The specific reason or reasons for the denial;
- b. Reference to the specific Plan provisions on which the denial was based;
- c. A description of any additional material or information necessary for the claimant to perfect the claim and an explanation of why such material or information is necessary;
- d. A description of the Plan's review procedures and the time limits applicable to such procedures. This will include a statement of your right to bring a civil action under section 502 of ERISA following a denial on review;
- e. A statement that the claimant is entitled to receive, upon request and free of charge, reasonable access to, and copies of, all documents, records, and other information relevant to the claim; and
- f. If the denial was based on an internal rule, guideline, protocol, or other similar criterion, the specific rule, guideline, protocol, or criterion will be provided free of charge. If this is not practical, a statement will be included that such a rule, guideline, protocol, or criterion was relied upon in making the denial and a copy will be provided free of charge to the claimant upon request.

When you receive a denial, you will have 180 days following receipt of the notification in which to appeal the decision. You may submit written comments, documents, records, and other information relating to the claim. If you request, you will be provided, free of charge, reasonable access to, and copies of, all documents, records, and other information relevant to the claim.

The period of time within which a denial on review is required to be made will begin at the time an appeal is filed in accordance with the procedures of the Plan. This timing is without regard to whether all the necessary information accompanies the filing.

A document, record, or other information shall be considered relevant to a claim if it:

- a. was relied upon in making the claim determination;
- b. was submitted, considered, or generated in the course of making the claim determination, without regard to whether it was relied upon in making the claim determination;
- c. demonstrated compliance with the administrative processes and safeguards designed to ensure and to verify that claim determinations are made in accordance with Plan documents and Plan provisions have been applied consistently with respect to all claimants; or



d. constituted a statement of policy or guidance with respect to the Plan concerning the denied claim.

The review will take into account all comments, documents, records, and other information submitted by the claimant relating to the claim, without regard to whether such information was submitted or considered in the initial claim determination. The review will not afford deference to the initial denial and will be conducted by a fiduciary of the Plan who is neither the individual who made the adverse determination nor a subordinate of that individual.

03. **Qualified Medical Child Support Order**

A medical child support order is a judgment, decree or order (including approval of a property settlement) made under state law that provides for child support or health coverage for the child of a participant. The child becomes an "alternate recipient" and can receive benefits under the health plans of the Employer, if the order is determined to be "qualified." You may obtain, without charge, a copy of the procedures governing the determination of qualified medical child support orders from the Plan Administrator.

## **X. ARTICLE - CONTINUATION COVERAGE RIGHTS UNDER COBRA**

Under the federal Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA), certain employees and their families covered under health benefits under this Plan will be entitled to the opportunity to elect a temporary extension of health coverage (called "COBRA continuation coverage") beyond the time when coverage under the Plan would otherwise end. This notice is intended to inform Plan Participants and beneficiaries, in summary fashion, of their rights and obligations under the continuation coverage provisions of COBRA, as amended and reflected in final and proposed regulations published by the Department of the Treasury. This notice is intended to reflect the law and does not grant or take away any rights under the law.

The Plan Administrator or its designee is responsible for administering COBRA continuation coverage. Complete instructions on COBRA, as well as election forms and other information, will be provided by the Plan Administrator or its designee to Plan Participants who become Qualified Beneficiaries under COBRA. While the Plan itself is not a group health plan, it does provide health benefits. Whenever "Plan" is used in this section, it means any of the health benefits under this Plan including the Health Flexible Spending Account.

### **01. What is COBRA continuation coverage?**

COBRA continuation coverage is the temporary extension of group health plan coverage that must be offered to certain Plan Participants and their eligible family members (called "Qualified Beneficiaries") at group rates. The right to COBRA continuation coverage is triggered by the occurrence of a life event that results in the loss of coverage under the terms of the Plan (the "Qualifying Event"). The coverage must be identical to the coverage that the Qualified Beneficiary had immediately before the Qualifying Event, or if the coverage has been changed, the coverage must be identical to the coverage provided to similarly situated active employees who have not experienced a Qualifying Event (in other words, similarly situated non-COBRA beneficiaries).

### **02. Who can become a Qualified Beneficiary?**

In general, a Qualified Beneficiary can be:

- a. Any individual who, on the day before a Qualifying Event, is covered under a Plan by virtue of being on that day either a covered Employee, the Spouse of a covered Employee, or a Dependent child of a covered Employee. If, however, an individual who otherwise qualifies as a Qualified Beneficiary is denied or not offered coverage under the Plan under circumstances in which the denial or failure to offer constitutes a violation of applicable law, then the individual will be considered to have had the coverage and will be considered a Qualified Beneficiary if that individual experiences a Qualifying Event.
- b. Any child who is born to or placed for adoption with a covered Employee during a period of COBRA continuation coverage, and any individual who is covered by the Plan as an alternate recipient under a qualified medical support order. If, however, an individual who otherwise qualifies as a Qualified Beneficiary is denied or not offered coverage under the Plan under circumstances in which the denial or failure to offer constitutes a violation of applicable law, then the individual will be considered to have had the coverage and will be considered a Qualified Beneficiary if that individual experiences a Qualifying Event.

The term "covered Employee" includes any individual who is provided coverage under the Plan due to his or her performance of services for the employer sponsoring the Plan. However, this provision does not establish eligibility of these individuals. Eligibility for Plan coverage shall be determined in accordance with Plan Eligibility provisions.

An individual is not a Qualified Beneficiary if the individual's status as a covered Employee is attributable to a period in which the individual was a nonresident alien who received from the individual's Employer no earned income that constituted income from sources within the United States. If, on account of the preceding reason, an individual is not a Qualified Beneficiary, then a Spouse or Dependent child of the individual will also not be considered a Qualified Beneficiary by virtue of the relationship to the individual. A domestic partner is not a Qualified Beneficiary.

Each Qualified Beneficiary (including a child who is born to or placed for adoption with a covered Employee during a period of COBRA continuation coverage) must be offered the opportunity to make an independent election to receive COBRA continuation coverage.

### **03. What is a Qualifying Event?**

A Qualifying Event is any of the following if the Plan provides that the Plan participant will lose coverage (i.e., cease to be covered under the same terms and conditions as in effect immediately before the Qualifying Event) in the absence of COBRA continuation coverage:

- a. The death of a covered Employee.

- b. The termination (other than by reason of the Employee's gross misconduct), or reduction of hours, of a covered Employee's employment.
- c. The divorce or legal separation of a covered Employee from the Employee's Spouse. If the Employee reduces or eliminates the Employee's Spouse's Plan coverage in anticipation of a divorce or legal separation, and a divorce or legal separation later occurs, then the divorce or legal separation may be considered a Qualifying Event even though the Spouse's coverage was reduced or eliminated before the divorce or legal separation.
- d. A covered Employee's enrollment in any part of the Medicare program.
- e. A Dependent child's ceasing to satisfy the Plan's requirements for a Dependent child (for example, attainment of the maximum age for dependency under the Plan).

If the Qualifying Event causes the covered Employee, or the covered Spouse or a Dependent child of the covered Employee, to cease to be covered under the Plan under the same terms and conditions as in effect immediately before the Qualifying Event, the persons losing such coverage become Qualified Beneficiaries under COBRA if all the other conditions of COBRA are also met. For example, any increase in contribution that must be paid by a covered Employee, or the Spouse, or a Dependent child of the covered Employee, for coverage under the Plan that results from the occurrence of one of the events listed above is a loss of coverage.

The taking of leave under the Family and Medical Leave Act of 1993 ("FMLA") does not constitute a Qualifying Event. A Qualifying Event will occur, however, if an Employee does not return to employment at the end of the FMLA leave and all other COBRA continuation coverage conditions are present. If a Qualifying Event occurs, it occurs on the last day of FMLA leave and the applicable maximum coverage period is measured from this date (unless coverage is lost at a later date and the Plan provides for the extension of the required periods, in which case the maximum coverage date is measured from the date when the coverage is lost.) Note that the covered Employee and family members will be entitled to COBRA continuation coverage even if they failed to pay the employee portion of premiums for coverage under the Plan during the FMLA leave.

04. **What factors should be considered when determining to elect COBRA continuation coverage?**

You should take into account that a failure to continue your group health coverage will affect your rights under federal law. You should be aware that you have special enrollment rights under federal law (HIPAA). You have the right to request special enrollment in another group health plan for which you are otherwise eligible (such as a plan sponsored by your Spouse's employer) within 30 days after Plan coverage ends due to a Qualifying Event listed above. You will also have the same special right at the end of COBRA continuation coverage if you get COBRA continuation coverage for the maximum time available to you.

05. **What is the procedure for obtaining COBRA continuation coverage?**

The Plan has conditioned the availability of COBRA continuation coverage upon the timely election of such coverage. An election is timely if it is made during the election period.

06. **What is the election period and how long must it last?**

The election period is the time period within which the Qualified Beneficiary must elect COBRA continuation coverage under the Plan. The election period must begin no later than the date the Qualified Beneficiary would lose coverage on account of the Qualifying Event and ends 60 days after the later of the date the Qualified Beneficiary would lose coverage on account of the Qualifying Event or the date notice is provided to the Qualified Beneficiary of her or his right to elect COBRA continuation coverage. If coverage is not elected within the 60 day period, all rights to elect COBRA continuation coverage are forfeited.

07. **Is a covered Employee or Qualified Beneficiary responsible for informing the Plan Administrator of the occurrence of a Qualifying Event?**

The Plan will offer COBRA continuation coverage to Qualified Beneficiaries only after the Plan Administrator or its designee has been timely notified that a Qualifying Event has occurred. The Employer (if the Employer is not the Plan Administrator) will notify the Plan Administrator or its designee of the Qualifying Event within 30 days following the date coverage ends when the Qualifying Event is:

- a. the end of employment or reduction of hours of employment,
- b. death of the employee,
- c. commencement of a proceeding in bankruptcy with respect to the Employer, or
- d. entitlement of the employee to any part of Medicare.

**IMPORTANT:**

**For the other Qualifying Events (divorce or legal separation of the employee and spouse or a dependent child's losing eligibility for coverage as a dependent child), you or someone on your behalf must notify the Plan Administrator or its designee in writing within 60 days after the Qualifying Event occurs, using the procedures specified below. If these procedures are not followed or if the notice is not provided in writing to the Plan Administrator or its designee during the 60-day notice period, any spouse or dependent child who loses coverage will not be offered the option to elect continuation coverage. You must send this notice to the Plan Administrator or its designee.**

**NOTICE PROCEDURES:** Any notice that you provide must be *in writing*. Oral notice, including notice by telephone, is not acceptable. You must mail, fax or hand-deliver your notice to the person, department or firm listed below, at the following address:

City of Tomah

819 Superior Ave  
Tomah, WI 54660

If mailed, your notice must be postmarked no later than the last day of the required notice period. Any notice you provide must state:

- the **name of the plan or plans** under which you lost or are losing coverage,
- the **name and address of the employee** covered under the plan,
- the **name(s) and address(es) of the Qualified Beneficiary(ies)**, and
- the **Qualifying Event** and the **date** it happened.

If the Qualifying Event is a **divorce or legal separation**, your notice must include **a copy of the divorce decree or the legal separation agreement**.

Be aware that there are other notice requirements in other contexts, for example, in order to qualify for a disability extension.

Once the Plan Administrator or its designee receives *timely notice* that a Qualifying Event has occurred, COBRA continuation coverage will be offered to each of the qualified beneficiaries. Each Qualified Beneficiary will have an independent right to elect COBRA continuation coverage. Covered employees may elect COBRA continuation coverage for their spouses, and parents may elect COBRA continuation coverage on behalf of their children. For each Qualified Beneficiary who elects COBRA continuation coverage, COBRA continuation coverage will begin on the date that plan coverage would otherwise have been lost. If you or your spouse or dependent children do not elect continuation coverage within the 60-day election period described above, the right to elect continuation coverage will be lost.

08. **Is a waiver before the end of the election period effective to end a Qualified Beneficiary's election rights?**

If, during the election period, a Qualified Beneficiary waives COBRA continuation coverage, the waiver can be revoked at any time before the end of the election period. Revocation of the waiver is an election of COBRA continuation coverage. However, if a waiver is later revoked, coverage need not be provided retroactively (that is, from the date of the loss of coverage until the waiver is revoked). Waivers and revocations of waivers are considered made on the date they are sent to the Plan Administrator or its designee, as applicable.

09. **Is COBRA coverage available if a Qualified Beneficiary has other group health plan coverage or Medicare?**

Qualified Beneficiaries who are entitled to elect COBRA continuation coverage may do so even if they are covered under another group health plan or are entitled to Medicare benefits on or before the date on which COBRA is elected. However, a Qualified Beneficiary's COBRA coverage will terminate automatically if, after electing COBRA, he or she becomes entitled to Medicare or becomes covered under other group health plan coverage (but only after any applicable preexisting condition exclusions of that other plan have been exhausted or satisfied).

10. **When may a Qualified Beneficiary's COBRA continuation coverage be terminated?**

During the election period, a Qualified Beneficiary may waive COBRA continuation coverage. Except for an interruption of coverage in connection with a waiver, COBRA continuation coverage that has been elected for a Qualified Beneficiary must extend for at least the period beginning on the date of the Qualifying Event and ending not before the earliest of the following dates:

- a. The last day of the applicable maximum coverage period.
- b. The first day for which Timely Payment is not made to the Plan with respect to the Qualified Beneficiary.
- c. The date upon which the Employer ceases to provide any group health plan (including a successor plan) to any employee.
- d. The date, after the date of the election, that the Qualified Beneficiary first becomes covered under any other Plan that does not contain any exclusion or limitation with respect to any pre-existing condition, other than such an exclusion or limitation that does not apply to, or is satisfied by, the Qualified Beneficiary.
- e. The date, after the date of the election, that the Qualified Beneficiary first becomes entitled to Medicare (either part A or part B, whichever occurs earlier).
- f. In the case of a Qualified Beneficiary entitled to a disability extension, the later of:
  1. (i) 29 months after the date of the Qualifying Event, or (ii) the first day of the month that is more than 30 days after the date of a final determination under Title II or XVI of the Social Security Act that the disabled Qualified Beneficiary whose disability resulted in the Qualified Beneficiary's entitlement to the disability extension is no longer disabled, whichever is earlier; or
  2. the end of the maximum coverage period that applies to the Qualified Beneficiary without regard to the disability extension.

The Plan can terminate for cause the coverage of a Qualified Beneficiary on the same basis that the Plan terminates for cause the coverage of similarly situated non-COBRA beneficiaries, for example, for the submission of a fraudulent claim.

In the case of an individual who is not a Qualified Beneficiary and who is receiving coverage under the Plan solely because of the individual's relationship to a Qualified Beneficiary, if the Plan's obligation to make COBRA continuation coverage available to the Qualified Beneficiary ceases, the Plan is not obligated to make coverage available to the individual who is not a Qualified Beneficiary.

#### 11. **What are the maximum coverage periods for COBRA continuation coverage?**

The maximum coverage periods are based on the type of the Qualifying Event and the status of the Qualified Beneficiary, as shown below.

- a. In the case of a Qualifying Event that is a termination of employment or reduction of hours of employment, the maximum coverage period ends 18 months after the Qualifying Event if there is not a disability extension and 29 months after the Qualifying Event if there is a disability extension.
- b. In the case of a covered Employee's enrollment in the Medicare program before experiencing a Qualifying Event that is a termination of employment or reduction of hours of employment, the maximum coverage period for Qualified Beneficiaries other than the covered Employee ends on the later of:
  1. 36 months after the date the covered Employee becomes enrolled in the Medicare program; or
  2. 18 months (or 29 months, if there is a disability extension) after the date of the covered Employee's termination of employment or reduction of hours of employment.
- c. In the case of a Qualified Beneficiary who is a child born to or placed for adoption with a covered Employee during a period of COBRA continuation coverage, the maximum coverage period is the maximum coverage period applicable to the Qualifying Event giving rise to the period of COBRA continuation coverage during which the child was born or placed for adoption.
- d. In the case of any other Qualifying Event than that described above, the maximum coverage period ends 36 months after the Qualifying Event.

#### 12. **Under what circumstances can the maximum coverage period be expanded?**

If a Qualifying Event that gives rise to an 18-month or 29-month maximum coverage period is followed, within that 18- or 29-month period, by a second Qualifying Event that gives rise to a 36-months maximum coverage period, the original period is expanded to 36 months, but only for individuals who are Qualified Beneficiaries at the time of and with respect to both Qualifying Events. In no circumstance can the COBRA maximum coverage period be expanded to more than 36 months after the date of the first Qualifying Event. The Plan Administrator must be notified of

the second qualifying event within 60 days of the second qualifying event. This notice must be sent to the Plan Administrator or its designee in accordance with the procedures above.

**13. How does a Qualified Beneficiary become entitled to a disability extension?**

A disability extension will be granted if an individual (whether or not the covered Employee) who is a Qualified Beneficiary in connection with the Qualifying Event that is a termination or reduction of hours of a covered Employee's employment, is determined under Title II or XVI of the Social Security Act to have been disabled at any time during the first 60 days of COBRA continuation coverage. To qualify for the disability extension, the Qualified Beneficiary must also provide the Plan Administrator with notice of the disability determination on a date that is both within 60 days after the date of the determination and before the end of the original 18-month maximum coverage. This notice must be sent to the Plan Administrator or its designee in accordance with the procedures above.

**14. Does the Plan require payment for COBRA continuation coverage?**

For any period of COBRA continuation coverage under the Plan, Qualified Beneficiaries who elect COBRA continuation coverage may be required to pay up to 102% of the applicable premium and up to 150% of the applicable premium for any expanded period of COBRA continuation coverage covering a disabled Qualified Beneficiary due to a disability extension. Your Plan Administrator will inform you of the cost. The Plan will terminate a Qualified Beneficiary's COBRA continuation coverage as of the first day of any period for which timely payment is not made.

**15. Must the Plan allow payment for COBRA continuation coverage to be made in monthly installments?**

Yes. The Plan is also permitted to allow for payment at other intervals.

**16. What is Timely Payment for COBRA continuation coverage?**

Timely Payment means a payment made no later than 30 days after the first day of the coverage period. Payment that is made to the Plan by a later date is also considered Timely Payment if either under the terms of the Plan, covered Employees or Qualified Beneficiaries are allowed until that later date to pay for their coverage for the period or under the terms of an arrangement between the Employer and the entity that provides Plan benefits on the Employer's behalf, the Employer is allowed until that later date to pay for coverage of similarly situated non-COBRA beneficiaries for the period.

Notwithstanding the above paragraph, the Plan does not require payment for any period of COBRA continuation coverage for a Qualified Beneficiary earlier than 45 days after the date on which the election of COBRA continuation coverage is made for that Qualified Beneficiary. Payment is considered made on the date on which it is postmarked to the Plan.

If Timely Payment is made to the Plan in an amount that is not significantly less than the amount the Plan requires to be paid for a period of coverage, then the amount paid will be deemed to satisfy the Plan's requirement for the amount to be paid, unless the Plan notifies the Qualified Beneficiary of the amount of the deficiency and grants a reasonable period of time for payment of the deficiency to be made. A "reasonable period of time" is 30 days after the notice is provided. A shortfall in a Timely Payment is not significant if it is no greater than the lesser of \$50 or 10% of the required amount.

**17. Are there other coverage options besides COBRA Continuation Coverage?**

Yes. Instead of enrolling in COBRA continuation coverage, there may be other coverage options for you and your family through the Health Insurance Marketplace, Medicaid, or other group health plan coverage options (such as a spouse's plan) through what is called a "special enrollment period." Some of these options may cost less than COBRA continuation coverage. You can learn more about many of these options at [www.healthcare.gov](http://www.healthcare.gov).

**18. Must a Qualified Beneficiary be given the right to enroll in a conversion health plan at the end of the maximum coverage period for COBRA continuation coverage?**

If a Qualified Beneficiary's COBRA continuation coverage under a group health plan ends as a result of the expiration of the applicable maximum coverage period, the Plan will, during the 180-day period that ends on that expiration date, provide the Qualified Beneficiary with the option of enrolling under a conversion health plan if such an option is otherwise generally available to similarly situated non-COBRA beneficiaries under the Plan. If such a conversion option is not otherwise generally available, it need not be made available to Qualified Beneficiaries.

**19. How is my participation in the Health Flexible Spending Account affected?**

You can elect to continue your participation in the Health Flexible Spending Account for the remainder of the Plan Year, subject to the following conditions. You may only continue to participate in the Health Flexible Spending Account if you have elected to contribute more money

than you have taken out in claims. For example, if you elected to contribute an annual amount of \$750 and, at the time you terminate employment, you have contributed \$400 but only claimed \$200, you may elect to continue coverage under the Health Flexible Spending Account. If you elect to continue coverage, then you would be able to continue to receive your health reimbursements up to the \$750. However, you must continue to pay for the coverage, just as the money has been taken out of your paycheck, but on an after-tax basis. The Plan can also charge you an extra amount (as explained above for other health benefits) to provide this benefit.

## IF YOU HAVE QUESTIONS

If you have questions about your COBRA continuation coverage, you should contact the Plan Administrator or its designee. For more information about your rights under ERISA, including COBRA, the Health Insurance Portability and Accountability Act (HIPAA), and other laws affecting group health plans, contact the nearest Regional or District Office of the U.S. Department of Labor's Employee Benefits Security Administration (EBSA). Addresses and phone numbers of Regional and District EBSA Offices are available through EBSA's website at [www.dol.gov/ebsa](http://www.dol.gov/ebsa).

### **KEEP YOUR PLAN ADMINISTRATOR INFORMED OF ADDRESS CHANGES**

In order to protect your and your family's rights, you should keep the Plan Administrator informed of any changes in the addresses of family members. You should also keep a copy, for your records, of any notices you send to the Plan Administrator or its designee.



## Attachment A

### \*\*HIPAA NOTICE OF PRIVACY PRACTICES\*\*

THIS NOTICE DESCRIBES HOW MEDICAL INFORMATION ABOUT YOU MAY BE USED AND DISCLOSED AND HOW YOU CAN GET ACCESS TO THIS INFORMATION. PLEASE REVIEW IT CAREFULLY.

#### **Purpose**

This notice is intended to inform you of the privacy practices followed by your employer's Healthcare Flexible Spending Account Plan. It also explains the Federal privacy rights afforded to you and the members of your family as Plan Participants covered under a group health plan.

As a Plan sponsor your employer often needs access to health information in order to perform Plan Administrator functions. We want to assure the Plan Participants covered under our group health plan that we comply with Federal privacy laws and respect your right to privacy. We require all members of our workforce and third parties that are provided access to health information to comply with the privacy practices outlined below.

#### **Uses and Disclosures of Health Information**

**Healthcare Operations.** We use and disclose health information about you in order to perform Plan administration functions such as quality assurance activities, resolution of internal grievances, and evaluating plan performance. For example, we review claims experience in order to understand utilization and to make plan design changes that are intended to control health care costs.

**Payment.** We may also use or disclose identifiable health information about you without your written authorization in order to determine eligibility for benefits, seek reimbursement from a third party, or coordinate benefits with another health plan under which you are covered. For example, a healthcare provider that provided treatment to you will provide us with your health information. We use that information to determine whether those services are eligible for payment under our group health plan.

**Treatment.** Although the law allows use and disclosure of your health information for purposes of treatment, as a Plan sponsor we generally do not need to disclose your information for treatment purposes. Your physician or healthcare provider is required to provide you with an explanation of how they use and share your health information for purposes of treatment, payment, and healthcare operations.

**As permitted or required by law.** We may also use or disclose your health information without your written authorization for other reasons as permitted by law. We are permitted by law to share information, subject to certain requirements, in order to communicate information on health-related benefits or services that may be of interest to you, respond to a court order, or provide information to further public health activities (e.g., preventing the spread of disease) without your written authorization. We are also permitted to share health information during a corporate restructuring such as an merger, sale, or acquisition. We will also disclose health information about you when required by law, for example, in order to prevent serious harm to you or others.

**Pursuant to your Authorization.** When required by law, we will ask for your written authorization before using or disclosing your identifiable health information. If you choose to sign an authorization to disclose information, you can later revoke that authorization to cease any future uses or disclosures.

**Right to Inspect and Copy.** In most cases, you have a right to inspect and copy the health information we maintain about you. If you request copies, we will charge you \$0.05 (5 cents) for each page. Your request to inspect or review your health information must be submitted in writing to the person listed below.

**Right to an Accounting of Disclosures.** You have a right to receive a list of instances where we have disclosed health information about you for reasons other than treatment, payment, healthcare operations, or pursuant to your written authorization.

**Right to Amend.** If you believe that information within our records is incorrect or missing, you have a right to request that we correct the incorrect or missing information.

**Right to Request Restrictions.** You may request in writing that we not use or disclose information for treatment, payment, or other administrative purposes except when specifically authorized by you, when required by law, or in emergency circumstances. We will consider your request, but are not legally obligated to agree to those restrictions.

**Right to Request Confidential Communications.** You have a right to receive confidential communications containing your health information. We are required to accommodate reasonable requests. For example, you may ask that we contact you at your place of employment or send communications regarding treatment to an alternate address.

**Right to Receive a Paper Copy of this Notice.** If you have agreed to accept this notice electronically, you also have a right to obtain a paper copy of this notice from us upon request. To obtain a paper copy of this notice, please contact the person listed below.

#### **Legal Information**

The Company is required by law to protect the privacy of your information, provide this notice about information practices, and follow the information practices that are described in this notice.

We may change our policies at any time. Before we make a significant change in our policies, we will provide you with a revised copy of this notice. You can also request a copy of our current notice at any time. For more information about our

privacy practices, contact the person listed below:

City of Tomah  
Becki Weyer  
819 Superior Ave  
Tomah, WI 54660  
608-374-7424  
rweyer@tomahwi.gov

If you have any questions or complaints, please contact the Plan Administrator listed under the Article titled: "General Information About Our Plan".

### **Filing a Complaint**

If you are concerned that we have violated your privacy rights, or you disagree with a decision we made about access to your records, you may contact the person listed above. You also may send a written complaint to the U.S. Department of Health and Human Services; Office of Civil Rights. The person listed above can provide you with the appropriate address upon request or you may visit [www.hhs.gov/ocr](http://www.hhs.gov/ocr) for further information.



## STAFF COMMITTEE PREPARATION REPORT

### Agenda Item:

Secondhand Article & Jewelry Dealer Licenses Application for Antique Mall of Tomah

### Summary and Background Information:

(Appropriate Documentation Attached)

Carolyn Habelman with Antique Mall of Tomah has applied for a Secondhand Article Dealer License and a Secondhand Jewelry Dealer License for the premise at 1510 Eaton Ave, Tomah, WI 54660, for the licensing period of January 1, 2024 through December 31, 2024.

### Fiscal Note:

The City receives \$27.50 for the Secondhand Article Dealer License and \$30.00 for the Secondhand Jewelry License for a total of \$57.50.

### Recommendation:

The application has been completed and reviewed. It is requested that the Committee of the Whole recommend the Common Council approve the Secondhand Article and Jewelry Dealer licenses as requested.

Respectfully submitted by:

Nicole Jacobs

Committee: Committee of the Whole & Common Council

Meeting Date: November 20 & 21, 2023

# LICENSE APPLICATION

for

**PAWNBROKER  
SECONDHAND JEWELRY DEALER  
SECONDHAND ARTICLE DEALER  
SECONDHAND ARTICLE DEALER MALL or FLEA MARKET**

CHECK ALL THAT APPLY:	
<input type="checkbox"/> Original application	<input checked="" type="checkbox"/> Renewal
<b>TYPE:</b>	<input type="checkbox"/> Pawnbroker <input checked="" type="checkbox"/> Secondhand Article Dealer <input checked="" type="checkbox"/> Secondhand Jewelry Dealer <input type="checkbox"/> Mall or Flea Market

### INSTRUCTIONS:

NATURAL PERSON (INDIVIDUAL) LICENSE – Complete Sections 1, 2, 3 and 6  
 PARTNERSHIP LICENSE – Complete Sections 1, 2, 3, 4 and 6  
 CORPORATE LICENSE – Complete Sections 1, 2, 3, 5, and 6

(SECTION 1) APPLICANT INFORMATION				
Applicant Name (Last, First, MI) <i>Habelman Carolyn</i>	Sex <i>F</i>	Race <i>W</i>	Date of Birth <i>6-3-1941</i>	Place of Birth (City, State, Country) <i>Washington DC</i>
Street Address <i>1488 Aqua Rd.</i>	City <i>Black River Falls</i>	State <i>WI</i>	ZIP <i>54613</i>	Home Telephone Number <i>608-343-8750</i>
List all states applicant previously resided: <i>Washington DC, New York, Florida</i>				
Is applicant a: <input checked="" type="checkbox"/> Natural Person (Individual) <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Partnership				

(SECTION 2) CONVICTION RECORD	
Has the applicant, been convicted or adjudicated of any of the following <b>within the last 10 years</b> where the circumstances of the offense substantially relate to the circumstances of the licensed activity :	
a felony?	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
a misdemeanor?	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
a statutory violation punishable by forfeiture?	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
a county or municipal ordinance violation?	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
For each "YES" response provide the date of arrest, the nature of the offense and conviction or penalty information: Attach additional sheets if necessary.	

(SECTION 3) BUSINESS INFORMATION						
Business Name <i>Antique Mall of Tomah</i>	Street Address <i>1510 Eaton Ave</i>	City <i>Tomah</i>	State <i>WI</i>	ZIP <i>54660</i>	Telephone Number <i>608-372-7853</i>	
Owner's Name <i>Carolyn Habelman</i>	Street Address <i>PO Bx 848</i>	City <i>Tomah</i>	State <i>WI</i>	ZIP <i>54660</i>	Telephone Number <i>608-343-8750</i>	
Business Manager's Name <i>Lisa Scheitler</i>	Street Address <i>W10503 Mullomay Rd</i>	City <i>Camp Douglas</i>	State <i>WI</i>	ZIP <i>54618</i>	Telephone Number <i>608-427-2017</i>	
Building Owner's Name <i>Carolyn Habelman</i>	Street Address <i>- See Above</i>	City	State	ZIP	Telephone Number	

(Over)

**(SECTION 4) LIMITED LIABILITY COMPANY INFORMATION**

Limited Liability Company Name: \_\_\_\_\_

List name, address, and date of birth (DOB) of all members. *Attach additional sheets if necessary.*

Name (Last, First, MI)	DOB	Street Address	City	State	ZIP

**(SECTION 5) PARTNERSHIP INFORMATION**

Partnership Name: \_\_\_\_\_

List name, address, and date of birth (DOB) of all partners. *Attach additional sheets if necessary.*

Name (Last, First, MI)	DOB	Street Address	City	State	ZIP

**(SECTION 6) CORPORATE INFORMATION**

Corporation Name: \_\_\_\_\_ State of Incorporation: \_\_\_\_\_

List name, address, and date of birth (DOB) of all corporation officers and directors. *Attach additional sheets if necessary.*

Name (Last, First, MI)	DOB	Street Address	City	State	Zip

**(SECTION 7) PENALTY NOTICE**

I understand that this license may be denied or revoked for fraud, misrepresentation or false statement contained in the application or for any violation of Wis. Stat. §§ 134.71, 943.34, 948.62 or 948.63.

Under penalty of law, I swear that the information provided in this application is true and correct to the best of my knowledge. I agree to inform the clerk within ten (10) days of any change in the information supplied in this application.

Signature of Applicant: Carolyn Habelman - JS

Print Name of Applicant: Carolyn Habelman

**FOR ADMINISTRATIVE USE ONLY**

Licensing Authority <u>CITY OF TOMAH</u>	License Number Assigned	Date Effective	Clerk <u>Deborah Weger</u>
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**FEES RECEIVED:**

<b>PAID</b> Receipt # <u>5005960</u> <u>MT</u>	Pawnbroker Bond \$ _____	Secondhand Article License \$ <u>27.50</u>
	Pawnbroker License \$ _____	Secondhand Dealer Mall/Flea Market License \$ _____
	Secondhand Jewelry License \$ <u>30</u>	<b>TOTAL FEE: \$ <u>57.50</u></b>

**FOR LAW ENFORCEMENT USE ONLY**

Recommend Approval       Recommend Denial (Attach explanation.)

Investigating Office Signature: Chief Scott Holm      Date: 11-09-2023

Print Name of Investigating Officer: Chief Scott Holm



## STAFF COMMITTEE PREPARATION REPORT

**Agenda Item:** Request to utilize Economic Development Funds to contract Vandewalle & Associates to complete the City of Tomah Comprehensive Plan update.

**Summary and Background Information:** The Long Range Planning Committee and the Plan Commission have recommended using the City of Tomah Economic Development fund to contract with Vandewalle & Associates to assist in the completion of the City of Tomah Comprehensive Plan update. Both groups have requested approval to use the funds up to \$10,000 to complete the update.

**Fiscal Impact:**

**Recommendation:** I request the approval to use the Economic Development Funds to update the Comprehensive Plan not to exceed \$15,000. We may stay under the \$10,000 but if we exceed that amount I don't want to delay completing the update to get approval from the Committees and Council a second time.

*Shane Rolff*

\_\_\_\_\_  
Department Director

11/14/23

\_\_\_\_\_  
Date

Committee: Committee of the Whole and/or Common Council  
Meeting Date(s): November 21 & 22

RESOLUTION NO : \_\_\_\_\_

RESOLUTION AUTHORIZING  
PAYMENT OF MONTHLY BILLS

Be it resolved by the Common Council of the City of Tomah that the Committee of the Whole has reviewed the monthly bills and recommends the City Council approve said bills as follows:

1. Pre-Paid Checks:	2023	\$528,921.26	Check #'s:	143577	143805
2. Payroll:		\$274,538.00	Dir Dep #'s:	9300688	9300921
3. Wire/ACH Transfers:		\$823,780.21			
4. Invoices:		\$5,924.14			
	Total:	<u><u>\$1,633,163.61</u></u>			

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Clerk

Requested by: Finance Department

Submitted by: Committee of the Whole

November 20, 2023



Vendor	Vendor Name	Invoice Number	Description	Invoice Date	GL Account and Title	Net Invoice Amount	Date Paid
<b>ALLIANT ENERGY/WPL</b>							
30	ALLIANT ENERGY/WPL	1681000000 10	SIREN	11/08/2023	01-52900-2210 OTHER PUBLIC SA UTI	19.81	
30	ALLIANT ENERGY/WPL	2447130000 10	2447130000	11/22/2023	12-55500-2210 SR & DISAB UTIL-ELE	706.48	
30	ALLIANT ENERGY/WPL	6617650000 10	6617650000	11/22/2023	12-55500-2210 SR & DISAB UTIL-ELE	62.17	
30	ALLIANT ENERGY/WPL	9589110000 10	9589110000	11/22/2023	01-55200-2210 OTHER PARKS UTIL-E	17.27	
30	ALLIANT ENERGY/WPL	9815010000 10	9815010000	11/22/2023	12-55500-2210 SR & DISAB UTIL-ELE	86.10	
Total ALLIANT ENERGY/WPL:						891.83	
<b>BEST KEPT PORTABLES LLC</b>							
84	BEST KEPT PORTABLES LLC	I7205	i7205	11/22/2023	01-55200-3400 OTHER PARKS OPER	625.00	
Total BEST KEPT PORTABLES LLC:						625.00	
<b>BPA</b>							
2164	BPA	11.23	11.23	11/22/2023	03-52300-1340 AMBULANCE MED HE	4.90	
2164	BPA	11.23	11.23	11/22/2023	03-52300-1340 AMBULANCE MED HE	4.90	
2164	BPA	11.23	11.23	11/22/2023	03-52300-1340 AMBULANCE MED HE	4.90	
2164	BPA	11.23	11.23	11/22/2023	03-52300-1340 AMBULANCE MED HE	4.90	
2164	BPA	11.23	11.23	11/22/2023	03-52300-1340 AMBULANCE MED HE	4.90	
2164	BPA	11.23	11.23	11/22/2023	03-52300-1340 AMBULANCE MED HE	4.90	
2164	BPA	11.23	11.23	11/22/2023	01-53100-1340 ADMN-HWY/STREET M	4.90	
2164	BPA	11.23	11.23	11/22/2023	01-51200-1340 JUDICIAL HEALTH INS	4.90	
2164	BPA	11.23	11.23	11/22/2023	10-55110-1340 LIBRARY MED HEALTH	4.90	
2164	BPA	11.23	11.23	11/22/2023	01-55200-1340 OTHER PARKS MED H	4.90	
2164	BPA	11.23	11.23	11/22/2023	01-52100-1340 LAW ENFORCE MED I	4.90	
2164	BPA	11.23	11.23	11/22/2023	01-52100-1340 LAW ENFORCE MED I	4.90	
2164	BPA	11.23	11.23	11/22/2023	01-52100-1340 LAW ENFORCE MED I	4.90	
2164	BPA	11.23	11.23	11/22/2023	01-52100-1340 LAW ENFORCE MED I	4.90	
2164	BPA	11.23	11.23	11/22/2023	01-15620 DUE FROM SEWER	4.90	
2164	BPA	11.23	11.23	11/22/2023	12-55500-1340 SR & DISAB MED HEAL	4.90	
2164	BPA	11.23	11.23	11/22/2023	01-51520-1340 TREASURER MED HEA	4.90	
2164	BPA	11.23	11.23	11/22/2023	01-15610 DUE FROM WATER	4.90	
2164	BPA	11.23	11.23	11/22/2023	01-15610 DUE FROM WATER	4.90	
Total BPA:						93.10	
<b>CONSOLIDATED ENERGY COMPANY</b>							
436	CONSOLIDATED ENERGY COM	119 10.23	119	11/22/2023	01-55200-3400 OTHER PARKS OPER	1,128.84	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	GL Account and Title	Net Invoice Amount	Date Paid
Total CONSOLIDATED ENERGY COMPANY:						1,128.84	
<b>CULLIGAN</b>							
29	CULLIGAN	October 2023	WATER DISPENSER RENTAL	11/07/2023	01-51600-3400 GENERAL BLDGS OPE	20.20	
Total CULLIGAN:						20.20	
<b>KEVIN MATTSON</b>							
1672	KEVIN MATTSON	12.22.23 MUSI	12.22.23 MUSIC	11/22/2023	12-55500-3410 SR & DISAB OP SUP-	100.00	
Total KEVIN MATTSON:						100.00	
<b>KIEFER, LAMONT</b>							
967	KIEFER, LAMONT	REINBURSEM	REIMBURSEMENT	11/22/2023	02-56910-3400 LAKE OPERATING SUP	84.41	
Total KIEFER, LAMONT:						84.41	
<b>LEXISNEXIS RISK DATA MANAGEMENT INC</b>							
396	LEXISNEXIS RISK DATA MANAG	1679640-2023	OCTOBER 2023 - AMBULANCE	10/31/2023	03-52300-2900 AMBULANCE SERVICE	100.00	
396	LEXISNEXIS RISK DATA MANAG	1679640-2023	OCTOBER 2023 - CITY PORTION	10/31/2023	01-52100-2900 LAW ENFORCE SERVI	100.00	
Total LEXISNEXIS RISK DATA MANAGEMENT INC:						200.00	
<b>LOFFLER COMPANIES</b>							
1391	LOFFLER COMPANIES	4525179	CITY WORKROOM COPIER	11/09/2023	01-51420-2900 CITY CLERK SERVICE	24.17	
Total LOFFLER COMPANIES:						24.17	
<b>LYNXX NETWORKS</b>							
2328	LYNXX NETWORKS	802300 11.23	INTERNET/PHONE/TV	11/08/2023	03-52300-2230 AMBULANCE UTIL-TEL	543.13	
Total LYNXX NETWORKS:						543.13	
<b>MACQUEEN EQUIPMENT LLC</b>							
1757	MACQUEEN EQUIPMENT LLC	P31471	P31471	11/22/2023	01-53620-3500 REFUSE & GARB REP	970.82	
Total MACQUEEN EQUIPMENT LLC:						970.82	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	GL Account and Title	Net Invoice Amount	Date Paid
<b>MCCI LLC</b>							
422	MCCI LLC	SC15522	WEBLINK HOSTING	11/14/2023	01-51450-2900 COMPUTER SERVICE	516.48	
Total MCCI LLC:						516.48	
<b>SHARI SARAZIN</b>							
1765	SHARI SARAZIN	12.8.23 MUSIC	12.8.23 MUSIC	11/22/2023	12-55500-3410 SR & DISAB OP SUP-	150.00	
Total SHARI SARAZIN:						150.00	
<b>STEVE JORGENSEN</b>							
2414	STEVE JORGENSEN	12.1.23 MUSIC	12.1.23 MUSIC	11/22/2023	12-55500-3410 SR & DISAB OP SUP-	100.00	
Total STEVE JORGENSEN:						100.00	
<b>TOMAH WATER &amp; SEWER UTILITY</b>							
658	TOMAH WATER & SEWER UTILI	3581.00 10.23	WATER & SEWER	11/08/2023	03-52300-2220 AMBULANCE UTIL-W&	180.58	
658	TOMAH WATER & SEWER UTILI	3581.00 10.23	WATER & SEWER	11/08/2023	01-52200-2220 FIRE PROTECTION UT	45.15	
658	TOMAH WATER & SEWER UTILI	5403.01 10.23	5403.01	11/22/2023	12-55500-2220 SR & DISAB UTIL-W&S	161.30	
658	TOMAH WATER & SEWER UTILI	67101.01 10.23	67101.01	11/22/2023	12-55500-2220 SR & DISAB UTIL-W&S	56.10	
Total TOMAH WATER & SEWER UTILITY:						443.13	
<b>WE ENERGIES</b>							
721	WE ENERGIES	0706723812-0	0706723812-00005	11/22/2023	12-55500-2200 SR & DISAB UTIL-GAS	20.18	
721	WE ENERGIES	0715807202-0	0715807202-00001	11/22/2023	01-55200-2200 OTHER PARKS UTIL-G	12.85	
Total WE ENERGIES:						33.03	
Grand Totals:						5,924.14	

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Vendor	Vendor Name	Invoice Number	Description	Invoice Date	GL Account and Title	Net Invoice Amount	Date Paid
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Dated: \_\_\_\_\_

Mayor: \_\_\_\_\_ Murray, Mike

City Council: \_\_\_\_\_ Glynn, John  
\_\_\_\_\_  
Pater, Nellie  
\_\_\_\_\_  
Peterson, Dean  
\_\_\_\_\_  
Kiefer, Lamont  
\_\_\_\_\_  
Scholze, Travis  
\_\_\_\_\_  
Hart, Nicole  
\_\_\_\_\_  
Yarrington, Richard  
\_\_\_\_\_  
Zabinski, Shawn

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
<b>143577</b>										
10/23	10/12/2023	143577	24	AIRGAS USA LLC	5502194283	1	01-53311-2900	.00	138.41	138.41
Total 143577:								.00		138.41
<b>143578</b>										
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	0108530000	1	01-55200-2210	.00	30.84	30.84
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	0296130000	1	01-55401-2210	.00	29.59	29.59
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	0305500000	1	01-53311-2210	.00	156.51	156.51
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	0308030000	1	01-55200-2210	.00	32.65	32.65
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	0448140000	1	01-55401-2210	.00	998.19	998.19
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	0513010000	1	01-55401-2210	.00	16.88	16.88
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	0698200000	1	02-56910-2210	.00	80.46	80.46
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	0806110000	1	01-55200-2210	.00	76.43	76.43
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	1025100000	1	01-55200-2210	.00	65.17	65.17
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	1392750000	1	01-55401-2210	.00	56.50	56.50
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	2131000000	1	01-55200-2210	.00	40.92	40.92
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	2243740000	1	01-55401-2210	.00	16.99	16.99
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	2822167112	1	03-52300-2210	.00	1,878.70	1,878.70
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	2822167112	2	01-52200-2210	.00	805.15	805.15
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	2940650000	1	01-53311-2210	.00	192.11	192.11
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	3229430000	1	01-55401-2210	.00	17.94	17.94
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	3674180423	1	01-55401-2210	.00	33.76	33.76
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	3716320000	1	01-53510-2210	.00	19.25	19.25
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	3781840000	1	01-55200-2210	.00	138.59	138.59
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	3966840000	1	01-55401-2210	.00	76.99	76.99
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	4309800000	1	01-55200-2210	.00	51.23	51.23
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	4331195	1	08-57620-8100	.00	9,232.00	9,232.00
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	4452240000	1	01-55200-2210	.00	85.07	85.07
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	4498340000	1	01-53420-2900	.00	16.12	16.12
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	4819750000	1	01-55401-2210	.00	658.28	658.28
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	5096920000	1	01-55401-2210	.00	40.28	40.28
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	5122340000	1	01-55200-2210	.00	28.27	28.27
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	5243440000	1	01-51600-2210	.00	1,512.19	1,512.19
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	5276700000	1	01-55401-2210	.00	25.31	25.31
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	5303120000	1	01-53420-2900	.00	32.41	32.41
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	5305120000	1	01-55200-2210	.00	16.12	16.12
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	5400530000	1	01-55401-2210	.00	25.31	25.31
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	5491010000	1	01-55200-2210	.00	18.85	18.85

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	5563800000	1	01-55401-2210	.00	25.31	25.31
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	5582240000	1	01-55401-2210	.00	27.39	27.39
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	5683030000	1	01-53510-2210	.00	16.12	16.12
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	5730840000	1	01-55200-2210	.00	29.02	29.02
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	5817900000	1	01-55200-2210	.00	52.77	52.77
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	6198210000	1	01-55200-2210	.00	17.12	17.12
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	6301650000	1	01-55200-2210	.00	16.12	16.12
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	6426740000	1	01-55200-2210	.00	16.12	16.12
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	6721900000	1	01-53420-2900	.00	16.12	16.12
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	6960540000	1	01-53311-2210	.00	16.25	16.25
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	7127140000	1	01-55200-2210	.00	59.18	59.18
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	7132920000	1	01-53510-2210	.00	21.67	21.67
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	7312600000	1	01-55401-2210	.00	47.74	47.74
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	7625640000	1	01-55401-2210	.00	16.88	16.88
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	7675010000	1	01-53510-2210	.00	156.53	156.53
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	7699530000	1	01-55200-2210	.00	42.55	42.55
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	7845440000	1	01-55401-2210	.00	15.67	15.67
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	7892520000	1	01-55200-2210	.00	17.76	17.76
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	7906820000	1	01-55401-2210	.00	51.21	51.21
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	7916150000	1	01-55401-2210	.00	128.60	128.60
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	8098330000	1	01-55401-2210	.00	103.35	103.35
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	8270300000	1	01-55401-2210	.00	16.91	16.91
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	8935750000	1	01-55401-2210	.00	43.64	43.64
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	9361920000	1	01-53420-2900	.00	33.06	33.06
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	9589110000	1	01-55200-2210	.00	16.12	16.12
10/23	10/12/2023	143578	30	ALLIANT ENERGY/WPL	9924620000	1	01-53311-2210	.00	94.78	94.78
Total 143578:								.00	17,603.05	
<b>143579</b>										
10/23	10/12/2023	143579	2430	AT&T MOBILITY - AMBULANCE	2873036156	1	03-52300-2230	.00	398.69	398.69
Total 143579:								.00	398.69	
<b>143580</b>										
10/23	10/12/2023	143580	2431	AT&T MOBILITY - FIRE DEPT.	2873030555	1	01-52200-2230	.00	205.99	205.99
Total 143580:								.00	205.99	

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
<b>143581</b>										
10/23	10/12/2023	143581	2365	Brightspeed	301313476 0	1	02-56910-2230	.00	66.04	66.04
10/23	10/12/2023	143581	2365	Brightspeed	467438700 0	1	01-55401-3400	.00	136.57	136.57
Total 143581:								.00		202.61
<b>143582</b>										
10/23	10/12/2023	143582	2287	CANON FINANCIAL SERVICES I	31273845	1	03-52300-2900	.00	73.00	73.00
Total 143582:								.00		73.00
<b>143583</b>										
10/23	10/12/2023	143583	2536	EAGLE ENGRAVING INC.	2023-6985	1	01-52200-3400	.00	35.40	35.40
Total 143583:								.00		35.40
<b>143584</b>										
10/23	10/12/2023	143584	216	EMERGENCY MEDICAL PRODU	2586219	1	03-52300-3402	.00	360.00	360.00
Total 143584:								.00		360.00
<b>143585</b>										
10/23	10/12/2023	143585	247	FIRE PROTECTION SPECIALIST	1144573778	1	01-55401-3500	.00	354.70	354.70
Total 143585:								.00		354.70
<b>143586</b>										
10/23	10/12/2023	143586	275	GHD SERVICES INC	340-0083555	1	01-53630-2100	.00	585.83	585.83
Total 143586:								.00		585.83
<b>143587</b>										
10/23	10/12/2023	143587	290	GREEN OASIS-EAU CLAIRE	1131895	1	01-55200-3500	.00	435.00	435.00
Total 143587:								.00		435.00
<b>143588</b>										
10/23	10/12/2023	143588	299	HAGEN SPORTS NETWORK	OCT 2023 M	1	01-51100-3200	.00	375.00	375.00

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 143588:								.00		375.00
<b>143589</b>										
10/23	10/12/2023	143589	966	KELLER, IRMA	COSTCO RE	1	10-55110-3100	.00	129.67	129.67
Total 143589:								.00		129.67
<b>143590</b>										
10/23	10/12/2023	143590	375	KWIK TRIP CREDIT DEPT	00410435 09	1	01-53311-3401	.00	6,002.63	6,002.63
10/23	10/12/2023	143590	375	KWIK TRIP CREDIT DEPT	00421945 09	1	03-52300-3401	.00	5,474.68	5,474.68
10/23	10/12/2023	143590	375	KWIK TRIP CREDIT DEPT	00474557 09	1	01-52200-3400	.00	722.59	722.59
Total 143590:								.00		12,199.90
<b>143591</b>										
10/23	10/12/2023	143591	1696	LEE DOOR AND HARDWARE	2130	1	08-57621-8300	.00	6,325.00	6,325.00
10/23	10/12/2023	143591	1696	LEE DOOR AND HARDWARE	2131	1	08-57621-8300	.00	5,825.00	5,825.00
10/23	10/12/2023	143591	1696	LEE DOOR AND HARDWARE	2132	1	08-57621-8300	.00	6,250.00	6,250.00
10/23	10/12/2023	143591	1696	LEE DOOR AND HARDWARE	2133	1	08-57621-8300	.00	546.00	546.00
Total 143591:								.00		18,946.00
<b>143592</b>										
10/23	10/12/2023	143592	396	LEXISNEXIS RISK DATA MANAG	1679640-202	1	03-52300-2900	.00	100.00	100.00
10/23	10/12/2023	143592	396	LEXISNEXIS RISK DATA MANAG	1679640-202	2	01-52100-2900	.00	100.00	100.00
Total 143592:								.00		200.00
<b>143593</b>										
10/23	10/12/2023	143593	2328	LYNXX NETWORKS	721400 09.2	1	01-55200-2230	.00	205.14	205.14
10/23	10/12/2023	143593	2328	LYNXX NETWORKS	802300 10.2	1	03-52300-2230	.00	497.29	497.29
Total 143593:								.00		702.43
<b>143594</b>										
10/23	10/12/2023	143594	1757	MACQUEEN EQUIPMENT LLC	P31098	1	01-53311-3502	.00	123.06	123.06

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 143594:								.00		123.06
<b>143595</b>										
10/23	10/12/2023	143595	416	MATHY CONSTRUCTION COMP	5200022560	1	08-57620-8100	.00	1,761.16	1,761.16
10/23	10/12/2023	143595	416	MATHY CONSTRUCTION COMP	5700007009	1	08-57620-8100	.00	505.75	505.75
Total 143595:								.00		2,266.91
<b>143596</b>										
10/23	10/12/2023	143596	430	METCO	210496	1	01-53510-3500	.00	257.00	257.00
Total 143596:								.00		257.00
<b>143597</b>										
10/23	10/12/2023	143597	442	MISSISSIPPI WELDERS SUPPL	1666243	1	03-52300-3400	.00	12.00	12.00
Total 143597:								.00		12.00
<b>143598</b>										
10/23	10/12/2023	143598	444	MODERN DISPOSAL SYSTEMS	500,151497	1	01-53635-2900	.00	5,160.39	5,160.39
10/23	10/12/2023	143598	444	MODERN DISPOSAL SYSTEMS	500,154839	1	01-53635-2900	.00	4,801.53	4,801.53
Total 143598:								.00		9,961.92
<b>143599</b>										
10/23	10/12/2023	143599	499	OAKDALE ELECTRIC COOPERA	30198001 09	1	01-53420-2900	.00	338.00	338.00
10/23	10/12/2023	143599	499	OAKDALE ELECTRIC COOPERA	30198002 10	1	01-53420-2900	.00	36.54	36.54
Total 143599:								.00		374.54
<b>143600</b>										
10/23	10/12/2023	143600	547	REGISTRATION FEE TRUST	MA5469	1	01-52100-3500	.00	106.00	106.00
10/23	10/12/2023	143600	547	REGISTRATION FEE TRUST	PE2773	1	01-52100-3500	.00	106.00	106.00
Total 143600:								.00		212.00
<b>143601</b>										
10/23	10/12/2023	143601	550	REINDERS INC	6041611-00	1	01-55200-3500	.00	253.85	253.85

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 143601:								.00		253.85
<b>143602</b>										
10/23	10/12/2023	143602	1577	RUNNING INC.	28529	1	11-53520-3400	.00	55,637.35	55,637.35
10/23	10/12/2023	143602	1577	RUNNING INC.	28529	2	11-46350	.00	28,286.75-	28,286.75-
Total 143602:								.00		27,350.60
<b>143603</b>										
10/23	10/12/2023	143603	569	SAFE-FAST INC	281291	1	01-53311-3409	.00	1,190.95	1,190.95
Total 143603:								.00		1,190.95
<b>143604</b>										
10/23	10/12/2023	143604	583	SHORT-ELLIOTT-HENDRICKSO	450902	1	02-56910-2100	.00	4,950.00	4,950.00
Total 143604:								.00		4,950.00
<b>143605</b>										
10/23	10/12/2023	143605	658	TOMAH WATER & SEWER UTILI	137.43	1	01-55200-2220	.00	137.43	137.43
10/23	10/12/2023	143605	658	TOMAH WATER & SEWER UTILI	1751.00 09.2	1	01-55200-2220	.00	53.27	53.27
10/23	10/12/2023	143605	658	TOMAH WATER & SEWER UTILI	1917.05 09.2	1	01-55401-2220	.00	8.22	8.22
10/23	10/12/2023	143605	658	TOMAH WATER & SEWER UTILI	1945.00 09.2	1	01-55200-2220	.00	63.79	63.79
10/23	10/12/2023	143605	658	TOMAH WATER & SEWER UTILI	2049.00 09.2	1	01-55200-2220	.00	24.54	24.54
10/23	10/12/2023	143605	658	TOMAH WATER & SEWER UTILI	2064.00 09.2	1	01-55401-2220	.00	132.17	132.17
10/23	10/12/2023	143605	658	TOMAH WATER & SEWER UTILI	2196.01 09.2	1	01-55200-2220	.00	63.79	63.79
10/23	10/12/2023	143605	658	TOMAH WATER & SEWER UTILI	2289.00 09.2	1	01-55200-2220	.00	98.95	98.95
10/23	10/12/2023	143605	658	TOMAH WATER & SEWER UTILI	2289.01 09.2	1	01-55200-2220	.00	53.27	53.27
10/23	10/12/2023	143605	658	TOMAH WATER & SEWER UTILI	2547.00 09.2	1	01-55200-2220	.00	35.06	35.06
10/23	10/12/2023	143605	658	TOMAH WATER & SEWER UTILI	2943.00 09.2	1	01-55200-2220	.00	42.75	42.75
10/23	10/12/2023	143605	658	TOMAH WATER & SEWER UTILI	2967.00 10.2	1	01-55401-2220	.00	332.05	332.05
10/23	10/12/2023	143605	658	TOMAH WATER & SEWER UTILI	3114.00 09.2	1	01-55200-2220	.00	1,943.36	1,943.36
10/23	10/12/2023	143605	658	TOMAH WATER & SEWER UTILI	3255.00 10.2	1	01-55401-2220	.00	447.51	447.51
10/23	10/12/2023	143605	658	TOMAH WATER & SEWER UTILI	3304.00 09.2	1	01-55402-2220	.00	528.44	528.44
10/23	10/12/2023	143605	658	TOMAH WATER & SEWER UTILI	3353.00 09.2	1	01-55200-2220	.00	49.18	49.18
10/23	10/12/2023	143605	658	TOMAH WATER & SEWER UTILI	3439.00 09.2	1	01-55401-2220	.00	151.55	151.55
10/23	10/12/2023	143605	658	TOMAH WATER & SEWER UTILI	3521.00 09.2	1	01-55402-2220	.00	65.08	65.08
10/23	10/12/2023	143605	658	TOMAH WATER & SEWER UTILI	3582.00 09.2	1	01-55200-2220	.00	56.10	56.10

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
10/23	10/12/2023	143605	658	TOMAH WATER & SEWER UTILI	854.00 09.23	1	01-55200-2220	.00	81.60	81.60
Total 143605:								.00		4,368.11
<b>143606</b>										
10/23	10/12/2023	143606	665	TRACTOR SUPPLY CREDIT PLA	6035301207	1	01-55200-3500	.00	27.99	27.99
10/23	10/12/2023	143606	665	TRACTOR SUPPLY CREDIT PLA	6035301207	2	01-53510-3500	.00	39.99	39.99
10/23	10/12/2023	143606	665	TRACTOR SUPPLY CREDIT PLA	6035301207	3	01-53311-3502	.00	19.98	19.98
Total 143606:								.00		87.96
<b>143607</b>										
10/23	10/12/2023	143607	2319	TRUGREEN	183647769	1	01-55200-3500	.00	684.79	684.79
Total 143607:								.00		684.79
<b>143608</b>										
10/23	10/12/2023	143608	721	WE ENERGIES	0701203561-	1	01-53510-2200	.00	9.24	9.24
Total 143608:								.00		9.24
<b>143609</b>										
10/23	10/12/2023	143609	897	WESTPFAHL, BRITTNAY	Meals 9-19, 9	1	01-52100-3350	.00	30.95	30.95
Total 143609:								.00		30.95
<b>143625</b>										
10/23	10/18/2023	143625	30	ALLIANT ENERGY/WPL	1681000000	1	01-52900-2210	.00	18.56	18.56
10/23	10/18/2023	143625	30	ALLIANT ENERGY/WPL	2447130000	1	12-55500-2210	.00	699.94	699.94
10/23	10/18/2023	143625	30	ALLIANT ENERGY/WPL	4519649155	1	01-55300-2210	.00	128.92	128.92
10/23	10/18/2023	143625	30	ALLIANT ENERGY/WPL	6617650000	1	12-55500-2210	.00	59.44	59.44
10/23	10/18/2023	143625	30	ALLIANT ENERGY/WPL	9101020000	1	01-55200-2210	.00	24.28	24.28
10/23	10/18/2023	143625	30	ALLIANT ENERGY/WPL	9815010000	1	12-55500-2210	.00	52.84	52.84
10/23	10/18/2023	143625	30	ALLIANT ENERGY/WPL	Account #18	1	01-52100-2210	.00	16.93	16.93
10/23	10/18/2023	143625	30	ALLIANT ENERGY/WPL	Account #32	1	01-52100-2210	.00	2,272.52	2,272.52
Total 143625:								.00		3,273.43

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<b>143626</b>										
10/23	10/18/2023	143626	32	ALLIED COOPERATIVE	107668	1	01-55401-3400	.00	30.15	30.15
Total 143626:								.00		30.15
<b>143627</b>										
10/23	10/18/2023	143627	76	BAYCOM INC	#GO-14637-	1	01-57210-8300	.00	2,350.00	2,350.00
Total 143627:								.00		2,350.00
<b>143628</b>										
10/23	10/18/2023	143628	1210	BELCO VEHICLE SOLUTIONS L	#8658	1	01-52100-3500	.00	229.50	229.50
Total 143628:								.00		229.50
<b>143629</b>										
10/23	10/18/2023	143629	79	BELSON OUTDOORS LLC	348310	1	08-57620-8100	.00	5,576.00	5,576.00
Total 143629:								.00		5,576.00
<b>143630</b>										
10/23	10/18/2023	143630	96	BOUND TREE MEDICAL LLC	85106910	1	03-52300-3402	.00	276.26	276.26
Total 143630:								.00		276.26
<b>143631</b>										
10/23	10/18/2023	143631	2164	BPA	10.23	1	03-52300-1340	.00	4.90	4.90
10/23	10/18/2023	143631	2164	BPA	10.23	2	03-52300-1340	.00	4.90	4.90
10/23	10/18/2023	143631	2164	BPA	10.23	3	03-52300-1340	.00	4.90	4.90
10/23	10/18/2023	143631	2164	BPA	10.23	4	03-52300-1340	.00	4.90	4.90
10/23	10/18/2023	143631	2164	BPA	10.23	5	03-52300-1340	.00	4.90	4.90
10/23	10/18/2023	143631	2164	BPA	10.23	6	03-52300-1340	.00	4.90	4.90
10/23	10/18/2023	143631	2164	BPA	10.23	7	01-53100-1340	.00	4.90	4.90
10/23	10/18/2023	143631	2164	BPA	10.23	8	01-51200-1340	.00	4.90	4.90
10/23	10/18/2023	143631	2164	BPA	10.23	9	10-55110-1340	.00	4.90	4.90
10/23	10/18/2023	143631	2164	BPA	10.23	10	01-55200-1340	.00	4.90	4.90
10/23	10/18/2023	143631	2164	BPA	10.23	11	01-52100-1340	.00	4.90	4.90
10/23	10/18/2023	143631	2164	BPA	10.23	12	01-52100-1340	.00	4.90	4.90
10/23	10/18/2023	143631	2164	BPA	10.23	13	01-52100-1340	.00	4.90	4.90

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
10/23	10/18/2023	143631	2164	BPA	10.23	14	01-52100-1340	.00	4.90	4.90
10/23	10/18/2023	143631	2164	BPA	10.23	15	01-15620	.00	4.90	4.90
10/23	10/18/2023	143631	2164	BPA	10.23	16	12-55500-1340	.00	4.90	4.90
10/23	10/18/2023	143631	2164	BPA	10.23	17	01-51520-1340	.00	4.90	4.90
10/23	10/18/2023	143631	2164	BPA	10.23	18	01-15610	.00	4.90	4.90
10/23	10/18/2023	143631	2164	BPA	10.23	19	01-15610	.00	4.90	4.90
Total 143631:								.00		93.10
<b>143632</b>										
10/23	10/18/2023	143632	1666	CBS SQUARED INC	12464	1	01-52400-2100	.00	220.50	220.50
10/23	10/18/2023	143632	1666	CBS SQUARED INC	12464	2	01-52400-2100	.00	63.00	63.00
Total 143632:								.00		283.50
<b>143633</b>										
10/23	10/18/2023	143633	2420	CENTRAL SQUARE TECHNOLO	Final RMS #3	1	08-57210-8300	.00	13,363.88	13,363.88
Total 143633:								.00		13,363.88
<b>143634</b>										
10/23	10/18/2023	143634	2493	CONFIDENTIAL RECORDS, INC.	57727	1	03-52300-3400	.00	48.00	48.00
Total 143634:								.00		48.00
<b>143635</b>										
10/23	10/18/2023	143635	436	CONSOLIDATED ENERGY COM	119 09.23	1	01-55200-3400	.00	276.96	276.96
Total 143635:								.00		276.96
<b>143636</b>										
10/23	10/18/2023	143636	2541	COURNEY SANKEY	DEP REFUN	1	01-23010	.00	250.00	250.00
Total 143636:								.00		250.00
<b>143637</b>										
10/23	10/18/2023	143637	173	CRAM'S COMPUTER CENTER L	6039	1	03-52300-2900	.00	36.75	36.75

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 143637:								.00		36.75
<b>143638</b>										
10/23	10/18/2023	143638	29	CULLIGAN	5881001809	1	01-55402-3400	.00	35.82	35.82
10/23	10/18/2023	143638	29	CULLIGAN	OCT WATER	1	01-51600-3400	.00	16.95	16.95
10/23	10/18/2023	143638	29	CULLIGAN	SEPT BOTTL	1	01-51600-3400	.00	20.20	20.20
Total 143638:								.00		72.97
<b>143639</b>										
10/23	10/18/2023	143639	1280	DIRECTV	013901916X	1	01-55401-3400	.00	175.24	175.24
Total 143639:								.00		175.24
<b>143640</b>										
10/23	10/18/2023	143640	216	EMERGENCY MEDICAL PRODU	2587081	1	03-52300-3402	.00	2,247.89	2,247.89
10/23	10/18/2023	143640	216	EMERGENCY MEDICAL PRODU	2587083	1	03-52300-3402	.00	700.00	700.00
10/23	10/18/2023	143640	216	EMERGENCY MEDICAL PRODU	2587889	1	03-52300-3402	.00	298.47	298.47
10/23	10/18/2023	143640	216	EMERGENCY MEDICAL PRODU	2587910	1	03-52300-3402	.00	153.11	153.11
10/23	10/18/2023	143640	216	EMERGENCY MEDICAL PRODU	2588158	1	03-52300-3402	.00	52.53	52.53
10/23	10/18/2023	143640	216	EMERGENCY MEDICAL PRODU	2589247	1	03-52300-3402	.00	11.59	11.59
Total 143640:								.00		3,463.59
<b>143641</b>										
10/23	10/18/2023	143641	250	FIRELINE SPRINKLER CORPOR	#60636-235Y	1	01-52100-3550	.00	700.00	700.00
Total 143641:								.00		700.00
<b>143642</b>										
10/23	10/18/2023	143642	274	GERKE EXCAVATING INC	65116	1	08-57620-8100	.00	47,363.44	47,363.44
Total 143642:								.00		47,363.44
<b>143643</b>										
10/23	10/18/2023	143643	2194	GOODYEAR COMMERCIAL TIR	128-1154420	1	01-52200-3500	.00	1,263.62	1,263.62

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 143643:								.00		1,263.62
<b>143644</b>										
10/23	10/18/2023	143644	334	INTOXIMETERS INC	#SO-025178	1	05-52140-8300	.00	435.00	435.00
10/23	10/18/2023	143644	334	INTOXIMETERS INC	#SO-025178	2	08-57210-8400	.00	435.00	435.00
Total 143644:								.00		870.00
<b>143645</b>										
10/23	10/18/2023	143645	354	JOHN SHUCK PLUMBING & REP	3208	1	01-55402-3500	.00	130.00	130.00
Total 143645:								.00		130.00
<b>143646</b>										
10/23	10/18/2023	143646	375	KWIK TRIP CREDIT DEPT	00349111 09.	1	01-55200-3400	.00	614.55	614.55
Total 143646:								.00		614.55
<b>143647</b>										
10/23	10/18/2023	143647	1524	KWIK TRIP WEST	REFUND AP	1	01-44100	.00	20.00	20.00
Total 143647:								.00		20.00
<b>143648</b>										
10/23	10/18/2023	143648	387	LARKIN'S GMC INC	84734	1	03-52300-3500	.00	1,399.59	1,399.59
10/23	10/18/2023	143648	387	LARKIN'S GMC INC	84986	1	03-52300-3500	.00	87.10	87.10
10/23	10/18/2023	143648	387	LARKIN'S GMC INC	84987	1	03-52300-3500	.00	1,710.08	1,710.08
Total 143648:								.00		3,196.77
<b>143649</b>										
10/23	10/18/2023	143649	1391	LOFFLER COMPANIES	4450362	1	01-51420-2900	.00	93.51	93.51
Total 143649:								.00		93.51
<b>143650</b>										
10/23	10/18/2023	143650	2124	MEDLINE INDUSTRIES, INC.	2289301261	1	03-52300-3402	.00	848.81	848.81
10/23	10/18/2023	143650	2124	MEDLINE INDUSTRIES, INC.	2289566141	1	03-52300-3402	.00	11.42	11.42

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Total 143650:								.00		860.23
<b>143651</b>										
10/23	10/18/2023	143651	442	MISSISSIPPI WELDERS SUPPL	493319	1	03-52300-3400	.00	107.97	107.97
Total 143651:								.00		107.97
<b>143652</b>										
10/23	10/18/2023	143652	454	MONROE CO TREASURER	SEPT. MUNI	1	01-24300	.00	1,709.80	1,709.80
Total 143652:								.00		1,709.80
<b>143653</b>										
10/23	10/18/2023	143653	1404	NATIONAL GOVERNMENT SER	37741 RETU	1	03-13100	.00	1,017.57	1,017.57
Total 143653:								.00		1,017.57
<b>143654</b>										
10/23	10/18/2023	143654	506	OTIS ELEVATOR COMPANY	1004004742	1	16-56720-3500	.00	2,219.04	2,219.04
10/23	10/18/2023	143654	506	OTIS ELEVATOR COMPANY	L100000326	1	16-56720-3500	.00	166.43	166.43
Total 143654:								.00		2,385.47
<b>143655</b>										
10/23	10/18/2023	143655	864	PERKINS, ADAM	MEAL REIM	1	01-52100-3350	.00	56.03	56.03
10/23	10/18/2023	143655	864	PERKINS, ADAM	MEAL REIM	1	01-52100-3350	.00	13.55	13.55
Total 143655:								.00		69.58
<b>143656</b>										
10/23	10/18/2023	143656	538	QUILL CORPORATION	34876990	1	03-52300-3400	.00	16.02	16.02
10/23	10/18/2023	143656	538	QUILL CORPORATION	34887020	1	03-52300-3400	.00	234.88	234.88
10/23	10/18/2023	143656	538	QUILL CORPORATION	34910406	1	03-52300-3100	.00	31.78	31.78
Total 143656:								.00		282.68
<b>143657</b>										
10/23	10/18/2023	143657	2451	SHINTIA THOMAS	HOBBY LOB	1	10-55110-3100	.00	17.67	17.67

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Total 143657:								.00		17.67
<b>143658</b>										
10/23	10/18/2023	143658	2537	SRE OUTDOORS	SRE9092	1	01-57220-8300	.00	511.99	511.99
Total 143658:								.00		511.99
<b>143659</b>										
10/23	10/18/2023	143659	599	STATE OF WISCONSIN-COURT	SEPT 23 CO	1	01-24240	.00	3,558.56	3,558.56
Total 143659:								.00		3,558.56
<b>143660</b>										
10/23	10/18/2023	143660	658	TOMAH WATER & SEWER UTILI	3581.00 09.2	1	03-52300-2220	.00	163.82	163.82
10/23	10/18/2023	143660	658	TOMAH WATER & SEWER UTILI	3581.00 09.2	2	01-52200-2220	.00	40.96	40.96
10/23	10/18/2023	143660	658	TOMAH WATER & SEWER UTILI	671.01 09.23	1	12-55500-2220	.00	25.43	25.43
Total 143660:								.00		230.21
<b>143661</b>										
10/23	10/18/2023	143661	672	TRI-STATE BUSINESS MACHINE	584480	1	03-52300-2900	.00	90.76	90.76
Total 143661:								.00		90.76
<b>143662</b>										
10/23	10/18/2023	143662	721	WE ENERGIES	#070651524	1	01-52100-2200	.00	503.86	503.86
10/23	10/18/2023	143662	721	WE ENERGIES	0701377292-	1	01-55200-2200	.00	10.56	10.56
10/23	10/18/2023	143662	721	WE ENERGIES	0704935413-	1	01-55401-2200	.00	27.20	27.20
10/23	10/18/2023	143662	721	WE ENERGIES	0706515242-	1	01-55200-2200	.00	10.56	10.56
10/23	10/18/2023	143662	721	WE ENERGIES	0706723812-	1	12-55500-2200	.00	10.33	10.33
10/23	10/18/2023	143662	721	WE ENERGIES	0707349941-	1	01-55200-2200	.00	21.21	21.21
10/23	10/18/2023	143662	721	WE ENERGIES	0707713977-	1	01-55401-2200	.00	11.20	11.20
10/23	10/18/2023	143662	721	WE ENERGIES	0711622483-	1	01-55200-2200	.00	10.56	10.56
10/23	10/18/2023	143662	721	WE ENERGIES	0712259790-	1	01-55401-2200	.00	34.65	34.65
10/23	10/18/2023	143662	721	WE ENERGIES	0714229616-	1	01-55402-2200	.00	10.56	10.56
10/23	10/18/2023	143662	721	WE ENERGIES	0715711655-	1	01-55401-2200	.00	568.25	568.25
10/23	10/18/2023	143662	721	WE ENERGIES	0715807202-	1	01-55200-2200	.00	10.56	10.56
10/23	10/18/2023	143662	721	WE ENERGIES	0719795727-	1	01-55200-2200	.00	10.56	10.56

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
10/23	10/18/2023	143662	721	WE ENERGIES	0735582192-	1	03-52300-2200	.00	311.42	311.42
10/23	10/18/2023	143662	721	WE ENERGIES	0735582192-	2	01-52200-2200	.00	133.46	133.46
Total 143662:								.00		1,684.94
<b>143663</b>										
10/23	10/18/2023	143663	728	WESTERN TECHNICAL COLLEG	IN13438	1	01-52200-3350	.00	95.60	95.60
Total 143663:								.00		95.60
<b>143664</b>										
10/23	10/18/2023	143664	739	WI DEPT OF JUSTICE-TIME	455TIME-000	1	01-52100-2100	.00	375.00	375.00
Total 143664:								.00		375.00
<b>143665</b>										
10/23	10/26/2023	143665	27	ALL AMERICAN DO-IT CENTER	52603/3	1	01-53311-3402	.00	47.94	47.94
Total 143665:								.00		47.94
<b>143666</b>										
10/23	10/26/2023	143666	47	APPLIED CONCEPTS	#S290287	1	05-52140-8300	.00	3,330.00	3,330.00
Total 143666:								.00		3,330.00
<b>143667</b>										
10/23	10/26/2023	143667	2459	ASCENT AVIATION GROUP INC.	967380	1	01-53510-3430	.00	490.89	490.89
Total 143667:								.00		490.89
<b>143668</b>										
10/23	10/26/2023	143668	69	BAKER & TAYLOR LLC	2037818581	1	10-55110-3460	.00	185.86	185.86
10/23	10/26/2023	143668	69	BAKER & TAYLOR LLC	2037833811	1	10-55110-3460	.00	74.01	74.01
10/23	10/26/2023	143668	69	BAKER & TAYLOR LLC	2037839027	1	10-55110-3420	.00	217.45	217.45
10/23	10/26/2023	143668	69	BAKER & TAYLOR LLC	2037847699	1	10-55110-3420	.00	166.51	166.51
10/23	10/26/2023	143668	69	BAKER & TAYLOR LLC	2037850911	1	10-55110-3420	.00	581.85	581.85
Total 143668:								.00		1,225.68

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
<b>143669</b>										
10/23	10/26/2023	143669	1210	BELCO VEHICLE SOLUTIONS L	#8717	1	08-57210-8400	.00	460.00	460.00
Total 143669:								.00		460.00
<b>143670</b>										
10/23	10/26/2023	143670	81	BERNIE BUCHNER INC	#881150	1	01-52100-3550	.00	1,292.83	1,292.83
Total 143670:								.00		1,292.83
<b>143671</b>										
10/23	10/26/2023	143671	84	BEST KEPT PORTABLES LLC	16560	1	01-55200-3400	.00	525.00	525.00
Total 143671:								.00		525.00
<b>143672</b>										
10/23	10/26/2023	143672	96	BOUND TREE MEDICAL LLC	85120123	1	03-52300-3402	.00	117.72	117.72
10/23	10/26/2023	143672	96	BOUND TREE MEDICAL LLC	85121372	1	03-52300-3402	.00	893.21	893.21
Total 143672:								.00		1,010.93
<b>143673</b>										
10/23	10/26/2023	143673	2440	BRANDON MAURICIO	101323	1	03-52300-3400	.00	352.00	352.00
Total 143673:								.00		352.00
<b>143674</b>										
10/23	10/26/2023	143674	2365	Brightspeed	NOV 2023 C	1	01-52100-2230	.00	30.00	30.00
Total 143674:								.00		30.00
<b>143675</b>										
10/23	10/26/2023	143675	2302	CINTAS CORPORATION	5180699741	1	01-55200-3400	.00	64.43	64.43
10/23	10/26/2023	143675	2302	CINTAS CORPORATION	5180699771	1	01-53311-2900	.00	107.58	107.58
Total 143675:								.00		172.01
<b>143676</b>										
10/23	10/26/2023	143676	436	CONSOLIDATED ENERGY COM	121 08.23	1	01-53311-3401	.00	66.76	66.76

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 143676:								.00		66.76
<b>143677</b>										
10/23	10/26/2023	143677	2437	DAWSON DEAN	10232023	1	03-52300-3350	.00	35.00	35.00
Total 143677:								.00		35.00
<b>143678</b>										
10/23	10/26/2023	143678	1777	DELTA DENTAL	OCTOBER 2	1	01-21597	.00	1,542.42	1,542.42
Total 143678:								.00		1,542.42
<b>143679</b>										
10/23	10/26/2023	143679	216	EMERGENCY MEDICAL PRODU	2590084	1	03-52300-3402	.00	1,928.14	1,928.14
Total 143679:								.00		1,928.14
<b>143680</b>										
10/23	10/26/2023	143680	217	EMERGENCY SERVICES MARK	23-11591	1	01-52200-2900	.00	660.00	660.00
Total 143680:								.00		660.00
<b>143681</b>										
10/23	10/26/2023	143681	220	EO JOHNSON CO	INV1411176	1	01-53311-2900	.00	63.02	63.02
Total 143681:								.00		63.02
<b>143682</b>										
10/23	10/26/2023	143682	1882	FABICK CAT	SILC001079	1	01-53311-3502	.00	2,063.47	2,063.47
Total 143682:								.00		2,063.47
<b>143683</b>										
10/23	10/26/2023	143683	255	FIRST SUPPLY LLC-LA CROSSE	3513663-00	1	01-53311-3408	.00	199.00	199.00
Total 143683:								.00		199.00

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<b>143684</b>										
10/23	10/26/2023	143684	284	GRANGERS LLC	197401	1	01-53311-3402	.00	60.99	60.99
10/23	10/26/2023	143684	284	GRANGERS LLC	197402	1	01-53311-3402	.00	86.60	86.60
Total 143684:								.00		147.59
<b>143685</b>										
10/23	10/26/2023	143685	1492	HART, LISA	10232023	1	03-52300-3350	.00	35.00	35.00
Total 143685:								.00		35.00
<b>143686</b>										
10/23	10/26/2023	143686	966	KELLER, IRMA	REIMBURSE	1	10-55110-3100	.00	5.05	5.05
Total 143686:								.00		5.05
<b>143687</b>										
10/23	10/26/2023	143687	2543	LIBIN MO	32290 OVER	1	03-13100	.00	100.00	100.00
Total 143687:								.00		100.00
<b>143688</b>										
10/23	10/26/2023	143688	2328	LYNXX NETWORKS	631700 09.2	1	01-53510-2240	.00	100.76	100.76
Total 143688:								.00		100.76
<b>143689</b>										
10/23	10/26/2023	143689	2542	MACQUEEN EMERGENCY	#019191	1	05-52140-8300	.00	385.37	385.37
10/23	10/26/2023	143689	2542	MACQUEEN EMERGENCY	#019191	2	08-57210-8400	.00	385.37	385.37
Total 143689:								.00		770.74
<b>143690</b>										
10/23	10/26/2023	143690	1757	MACQUEEN EQUIPMENT LLC	SEE NOTES	1	01-57220-8300	.00	453.52	453.52
10/23	10/26/2023	143690	1757	MACQUEEN EQUIPMENT LLC	SEE NOTES	2	01-57220-8300	.00	358.23	358.23
10/23	10/26/2023	143690	1757	MACQUEEN EQUIPMENT LLC	SEE NOTES	3	01-52200-3400	.00	164.03	164.03
10/23	10/26/2023	143690	1757	MACQUEEN EQUIPMENT LLC	SEE NOTES	4	01-52200-3400	.00	368.23	368.23
10/23	10/26/2023	143690	1757	MACQUEEN EQUIPMENT LLC	SEE NOTES	5	01-52200-3400	.00	625.34	625.34
10/23	10/26/2023	143690	1757	MACQUEEN EQUIPMENT LLC	SEE NOTES	6	01-52200-3400	.00	175.74	175.74

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 143690:								.00		542.93
<b>143691</b>										
10/23	10/26/2023	143691	1987	MARC	0802802-IN	1	01-53311-3409	.00	727.46	727.46
Total 143691:								.00		727.46
<b>143692</b>										
10/23	10/26/2023	143692	2124	MEDLINE INDUSTRIES, INC.	2276177995	1	03-52300-3402	.00	610.94	610.94
10/23	10/26/2023	143692	2124	MEDLINE INDUSTRIES, INC.	2277804346	1	03-52300-3402	.00	408.20	408.20
10/23	10/26/2023	143692	2124	MEDLINE INDUSTRIES, INC.	2279594443	1	03-52300-3402	.00	292.34	292.34
Total 143692:								.00		1,311.48
<b>143693</b>										
10/23	10/26/2023	143693	2439	MICHAEL FORLINES	10232023	1	03-52300-3350	.00	35.00	35.00
Total 143693:								.00		35.00
<b>143694</b>										
10/23	10/26/2023	143694	442	MISSISSIPPI WELDERS SUPPL	493349	1	03-52300-3400	.00	71.82	71.82
Total 143694:								.00		71.82
<b>143695</b>										
10/23	10/26/2023	143695	538	QUILL CORPORATION	34962244	1	03-52300-3400	.00	161.12	161.12
Total 143695:								.00		161.12
<b>143696</b>										
10/23	10/26/2023	143696	550	REINDERS INC	6042174-00	1	01-55200-3500	.00	139.19	139.19
Total 143696:								.00		139.19
<b>143697</b>										
10/23	10/26/2023	143697	562	ROH CONSTRUCTION LLC	2384	1	16-56720-8200	.00	1,273.00	1,273.00

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Total 143697:								.00		1,273.00
<b>143698</b>										
10/23	10/26/2023	143698	569	SAFE-FAST INC	INV281855	1	01-53311-3409	.00	48.95	48.95
Total 143698:								.00		48.95
<b>143699</b>										
10/23	10/26/2023	143699	577	SECURIAN FINANCIAL GROUP I	76038 10.23	1	01-21530	.00	181.18	181.18
Total 143699:								.00		181.18
<b>143700</b>										
10/23	10/26/2023	143700	603	STREICHERS INC	#1659725	1	01-52100-3400	.00	421.00	421.00
Total 143700:								.00		421.00
<b>143701</b>										
10/23	10/26/2023	143701	611	TAPCO	1764504	1	01-53311-3402	.00	740.37	740.37
10/23	10/26/2023	143701	611	TAPCO	1764859	1	01-53311-3405	.00	276.07	276.07
10/23	10/26/2023	143701	611	TAPCO	1764878	1	01-53311-3405	.00	873.89	873.89
Total 143701:								.00		1,890.33
<b>143702</b>										
10/23	10/26/2023	143702	637	TOMAH AREA SCHOOL DISTRICT	PARKING FE	1	01-24600	.00	2,655.23	2,655.23
Total 143702:								.00		2,655.23
<b>143703</b>										
10/23	10/26/2023	143703	1744	TOMAH HEALTH	BLOOD DRA	1	01-52100-3400	.00	132.75	132.75
Total 143703:								.00		132.75
<b>143704</b>										
10/23	10/26/2023	143704	662	TOWN & COUNTRY ENGINEERING	ENGINEERING	1	01-23032	.00	250.00	250.00

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Total 143704:								.00		250.00
<b>143705</b>										
10/23	10/26/2023	143705	672	TRI-STATE BUSINESS MACHINE	585250	1	01-51200-2900	.00	21.00	21.00
Total 143705:								.00		21.00
<b>143706</b>										
10/23	10/26/2023	143706	2402	VSP Insurance Co.	819054215	1	01-21596	.00	637.25	637.25
Total 143706:								.00		637.25
<b>143707</b>										
10/23	10/26/2023	143707	728	WESTERN TECHNICAL COLLEG	IN13434	1	03-52300-3350	.00	33.74	33.74
Total 143707:								.00		33.74
<b>143708</b>										
10/23	10/26/2023	143708	739	WI DEPT OF JUSTICE-TIME	455time-000	1	01-52100-2900	.00	435.00	435.00
Total 143708:								.00		435.00
<b>143709</b>										
10/23	10/26/2023	143709	749	WI SCTF	PP #21	1	01-21590	.00	683.35	683.35
Total 143709:								.00		683.35
<b>143710</b>										
10/23	10/26/2023	143710	2363	Wisconsin Department of Revenu	2023	1	01-51530-2100	.00	3,458.89	3,458.89
Total 143710:								.00		3,458.89
<b>143711</b>										
10/23	10/26/2023	143711	779	ZARNOTH BRUSH WORKS INC	0195804-IN	1	01-53311-3502	.00	1,020.10	1,020.10
Total 143711:								.00		1,020.10

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<b>143712</b>										
11/23	11/02/2023	143712	2131	3RT NETWORKS	CW34443	1	01-51450-2900	.00	900.00	900.00
11/23	11/02/2023	143712	2131	3RT NETWORKS	CW34443	2	01-51450-2900	.00	150.00	150.00
11/23	11/02/2023	143712	2131	3RT NETWORKS	CW34443	3	01-51450-2900	.00	300.00	300.00
11/23	11/02/2023	143712	2131	3RT NETWORKS	CW34443	4	01-51450-2900	.00	450.00	450.00
11/23	11/02/2023	143712	2131	3RT NETWORKS	CW34443	5	01-51450-2900	.00	750.00	750.00
11/23	11/02/2023	143712	2131	3RT NETWORKS	CW34443	6	01-51450-2900	.00	300.00	300.00
11/23	11/02/2023	143712	2131	3RT NETWORKS	CW34443	7	01-51450-2900	.00	150.00	150.00
11/23	11/02/2023	143712	2131	3RT NETWORKS	CW34443	8	01-51450-2900	.00	1,440.00	1,440.00
11/23	11/02/2023	143712	2131	3RT NETWORKS	CW34443	9	01-51450-2900	.00	3,200.00	3,200.00
11/23	11/02/2023	143712	2131	3RT NETWORKS	CW34444	1	01-51450-2900	.00	81.00	81.00
Total 143712:								.00	7,721.00	7,721.00
<b>143713</b>										
11/23	11/02/2023	143713	27	ALL AMERICAN DO-IT CENTER	411159/3	1	01-53311-3508	.00	5.01-	5.01-
11/23	11/02/2023	143713	27	ALL AMERICAN DO-IT CENTER	53083/3	1	01-53311-3502	.00	491.87	491.87
11/23	11/02/2023	143713	27	ALL AMERICAN DO-IT CENTER	53181/3	1	01-53311-3508	.00	11.99	11.99
11/23	11/02/2023	143713	27	ALL AMERICAN DO-IT CENTER	53431/3	1	01-53311-3508	.00	1.98	1.98
11/23	11/02/2023	143713	27	ALL AMERICAN DO-IT CENTER	53434/3	1	01-53311-3508	.00	.80	.80
Total 143713:								.00	501.63	501.63
<b>143714</b>										
11/23	11/02/2023	143714	34	ALLSTATE PETERBILT OF TOM	5204208369	1	01-53620-3502	.00	135.52	135.52
11/23	11/02/2023	143714	34	ALLSTATE PETERBILT OF TOM	5204208759	1	01-53311-3512	.00	29.92	29.92
Total 143714:								.00	165.44	165.44
<b>143715</b>										
11/23	11/02/2023	143715	47	APPLIED CONCEPTS	#S290977	1	08-57210-8400	.00	3,330.00	3,330.00
Total 143715:								.00	3,330.00	3,330.00
<b>143716</b>										
11/23	11/02/2023	143716	2403	ASSOCIATED APPRAISAL CON	171217	1	01-51530-2100	.00	3,819.84	3,819.84
Total 143716:								.00	3,819.84	3,819.84

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
<b>143717</b>										
11/23	11/02/2023	143717	2342	AUTO VALUE TOMAH (CITY)	#522247437	1	01-52100-3500	.00	279.78	279.78
11/23	11/02/2023	143717	2342	AUTO VALUE TOMAH (CITY)	#522247583	1	01-52100-3500	.00	349.89	349.89
11/23	11/02/2023	143717	2342	AUTO VALUE TOMAH (CITY)	#522247886	1	01-52100-3500	.00	710.18	710.18
11/23	11/02/2023	143717	2342	AUTO VALUE TOMAH (CITY)	#522248354	1	01-52100-3500	.00	63.79	63.79
11/23	11/02/2023	143717	2342	AUTO VALUE TOMAH (CITY)	#522248737	1	01-52100-3500	.00	73.78	73.78
11/23	11/02/2023	143717	2342	AUTO VALUE TOMAH (CITY)	#522249592	1	01-52100-3500	.00	60.71	60.71
11/23	11/02/2023	143717	2342	AUTO VALUE TOMAH (CITY)	#522249593	1	01-52100-3500	.00	60.71	60.71
11/23	11/02/2023	143717	2342	AUTO VALUE TOMAH (CITY)	#522249738	1	01-52100-3500	.00	159.99	159.99
11/23	11/02/2023	143717	2342	AUTO VALUE TOMAH (CITY)	#522250568	1	01-52100-3500	.00	213.97	213.97
Total 143717:								.00	1,972.80	
<b>143718</b>										
11/23	11/02/2023	143718	2344	AUTO VALUE TOMAH (FIRE)	522250015	1	01-52200-3500	.00	39.99	39.99
11/23	11/02/2023	143718	2344	AUTO VALUE TOMAH (FIRE)	522251051	1	01-52200-3500	.00	54.79	54.79
11/23	11/02/2023	143718	2344	AUTO VALUE TOMAH (FIRE)	522252133	1	01-52200-3500	.00	32.02	32.02
Total 143718:								.00	126.80	
<b>143719</b>										
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522247460	1	01-53311-3408	.00	9.98	9.98
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522247538	1	01-53311-3502	.00	3.99	3.99
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522247539	1	01-53311-3408	.00	3.99	3.99
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522247785	1	01-53635-3500	.00	71.11	71.11
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522248205	1	01-53311-3512	.00	178.53	178.53
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522248249	1	01-53311-3408	.00	109.80	109.80
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522248384	1	01-53311-3512	.00	6.99	6.99
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522248539	1	01-53311-3512	.00	35.99	35.99
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522248627	1	01-53311-3502	.00	18.94	18.94
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522248632	1	01-53311-3512	.00	124.59	124.59
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522248738	1	01-53311-3502	.00	82.38	82.38
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522248780	1	01-53311-3502	.00	30.28	30.28
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522248928	1	01-53311-3512	.00	1,247.04	1,247.04
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522249042	1	01-53620-3502	.00	26.89	26.89
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522249052	1	01-53620-3502	.00	28.14	28.14
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522249489	1	01-53311-3408	.00	15.98	15.98
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522249932	1	01-53311-3512	.00	194.99	194.99
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522249967	1	01-53311-3512	.00	174.99	174.99

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522249976	1	01-53311-3408	.00	13.77	13.77
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522250002	1	01-53311-3408	.00	8.49	8.49
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522250356	1	01-53311-3502	.00	15.78	15.78
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522250503	1	01-53311-3502	.00	6.59	6.59
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522250534	1	01-53311-3408	.00	149.70	149.70
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522250603	1	01-53311-3512	.00	369.59	369.59
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522250696	1	01-53311-3502	.00	116.93	116.93
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522250798	1	01-53311-3408	.00	98.45	98.45
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522250836	1	01-53620-3500	.00	1,269.72	1,269.72
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522250974	1	01-53311-3502	.00	56.68	56.68
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522251136	1	01-53311-3502	.00	212.10	212.10
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522251181	1	01-53311-3502	.00	87.99	87.99
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522251223	1	01-53311-3408	.00	245.68	245.68
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522251425	1	01-53620-3500	.00	177.76-	177.76-
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522251615	1	01-53311-3502	.00	8.99	8.99
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522252011	1	01-53311-3502	.00	181.99	181.99
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522252234	1	01-53311-3502	.00	32.45	32.45
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522252264	1	01-53311-3502	.00	31.03	31.03
11/23	11/02/2023	143719	2341	AUTO VALUE TOMAH (STREET)	522252336	1	01-53635-3500	.00	213.67	213.67
Total 143719:								.00		5,306.44
<b>143720</b>										
11/23	11/02/2023	143720	65	B&B FENCE CO	1439	1	08-57621-8300	.00	7,287.00	7,287.00
Total 143720:								.00		7,287.00
<b>143721</b>										
11/23	11/02/2023	143721	218	BAUMGART, EMIL	11.23	1	01-52400-2100	.00	500.00	500.00
11/23	11/02/2023	143721	218	BAUMGART, EMIL	11.23	2	01-23031	.00	4,389.00	4,389.00
Total 143721:								.00		4,889.00
<b>143722</b>										
11/23	11/02/2023	143722	1210	BELCO VEHICLE SOLUTIONS L	#8746	1	08-57210-8400	.00	12,048.23	12,048.23
Total 143722:								.00		12,048.23

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<b>143723</b>										
11/23	11/02/2023	143723	2365	Brightspeed	301313477	1	01-53311-2230	.00	169.89	169.89
11/23	11/02/2023	143723	2365	Brightspeed	467438700	1	01-55401-3400	.00	136.57	136.57
Total 143723:								.00		306.46
<b>143724</b>										
11/23	11/02/2023	143724	2287	CANON FINANCIAL SERVICES I	30563569.1	1	01-51420-2900	.00	41.77	41.77
11/23	11/02/2023	143724	2287	CANON FINANCIAL SERVICES I	31445604	1	01-51420-2900	.00	49.86	49.86
11/23	11/02/2023	143724	2287	CANON FINANCIAL SERVICES I	340400704	1	01-51420-2900	.00	49.86	49.86
Total 143724:								.00		141.49
<b>143725</b>										
11/23	11/02/2023	143725	2301	CIVICPLUS	280376	1	01-51450-2900	.00	2,825.90	2,825.90
11/23	11/02/2023	143725	2301	CIVICPLUS	281373	1	01-51450-2900	.00	4,066.00	4,066.00
Total 143725:								.00		6,891.90
<b>143726</b>										
11/23	11/02/2023	143726	149	COMMAND CENTRAL LLC	32239	1	01-51440-2900	.00	470.00	470.00
11/23	11/02/2023	143726	149	COMMAND CENTRAL LLC	32873	1	01-51440-2900	.00	820.00	820.00
Total 143726:								.00		1,290.00
<b>143727</b>										
11/23	11/02/2023	143727	2546	DAVID RAEHSLER	36537	1	03-13100	.00	1,257.30	1,257.30
Total 143727:								.00		1,257.30
<b>143728</b>										
11/23	11/02/2023	143728	220	EO JOHNSON CO	INV1421872	1	12-55500-2900	.00	237.62	237.62
Total 143728:								.00		237.62
<b>143729</b>										
11/23	11/02/2023	143729	241	FARRELL EQUIPMENT & SUPPL	26865	1	08-57621-8300	.00	2,873.50	2,873.50
11/23	11/02/2023	143729	241	FARRELL EQUIPMENT & SUPPL	54335	1	08-57621-8300	.00	69.98	69.98
11/23	11/02/2023	143729	241	FARRELL EQUIPMENT & SUPPL	55398	1	08-57621-8300	.00	515.99	515.99

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11/23	11/02/2023	143729	241	FARRELL EQUIPMENT & SUPPL	66217	1	08-57621-8300	.00	34.99	34.99
11/23	11/02/2023	143729	241	FARRELL EQUIPMENT & SUPPL	75547	1	08-57621-8300	.00	50.00-	50.00-
11/23	11/02/2023	143729	241	FARRELL EQUIPMENT & SUPPL	78899	1	08-57621-8300	.00	178.00	178.00
11/23	11/02/2023	143729	241	FARRELL EQUIPMENT & SUPPL	85174	1	08-57621-8300	.00	140.00-	140.00-
11/23	11/02/2023	143729	241	FARRELL EQUIPMENT & SUPPL	85425	1	08-57621-8300	.00	34.99-	34.99-
Total 143729:								.00		3,447.47
<b>143730</b>										
11/23	11/02/2023	143730	255	FIRST SUPPLY LLC-LA CROSSE	3523424-00	1	12-55500-3500	.00	727.11	727.11
Total 143730:								.00		727.11
<b>143731</b>										
11/23	11/02/2023	143731	275	GHD SERVICES INC	340-0086446	1	01-53630-5300	.00	1,763.95	1,763.95
Total 143731:								.00		1,763.95
<b>143732</b>										
11/23	11/02/2023	143732	284	GRANGERS LLC	197610	1	01-53311-3502	.00	551.99	551.99
11/23	11/02/2023	143732	284	GRANGERS LLC	197611	1	01-53311-3508	.00	52.50	52.50
Total 143732:								.00		604.49
<b>143733</b>										
11/23	11/02/2023	143733	299	HAGEN SPORTS NETWORK	11.23	1	01-51100-3400	.00	375.00	375.00
Total 143733:								.00		375.00
<b>143734</b>										
11/23	11/02/2023	143734	312	HILLYARD/HUTCHINSON	605189541	1	01-55401-3400	.00	10.00	10.00
11/23	11/02/2023	143734	312	HILLYARD/HUTCHINSON	700553218	1	01-55401-3500	.00	354.00	354.00
Total 143734:								.00		364.00
<b>143735</b>										
11/23	11/02/2023	143735	317	HOLIDAY WHOLESale	#1565364	1	01-52100-3550	.00	186.40	186.40
11/23	11/02/2023	143735	317	HOLIDAY WHOLESale	1554849	1	01-51600-3400	.00	182.60	182.60

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Total 143735:								.00		369.00
<b>143736</b>										
11/23	11/02/2023	143736	2373	Kathleen M. Roberts	11.3 MUSIC	1	12-55500-3410	.00	150.00	150.00
Total 143736:								.00		150.00
<b>143737</b>										
11/23	11/02/2023	143737	396	LEXISNEXIS RISK DATA MANAG	#1378284-20	1	01-52100-2900	.00	34.50	34.50
Total 143737:								.00		34.50
<b>143738</b>										
11/23	11/02/2023	143738	1391	LOFFLER COMPANIES	4506769	1	01-51420-2900	.00	73.62	73.62
Total 143738:								.00		73.62
<b>143739</b>										
11/23	11/02/2023	143739	2328	LYNXX NETWORKS	631700 10.2	1	01-53510-2240	.00	100.76	100.76
11/23	11/02/2023	143739	2328	LYNXX NETWORKS	809500 10.2	1	01-53311-2230	.00	100.76	100.76
Total 143739:								.00		201.52
<b>143740</b>										
11/23	11/02/2023	143740	1757	MACQUEEN EQUIPMENT LLC	P21536	1	01-52200-3400	.00	151.91	151.91
Total 143740:								.00		151.91
<b>143741</b>										
11/23	11/02/2023	143741	416	MATHY CONSTRUCTION COMP	5200022687	1	01-53311-3405	.00	2,537.68	2,537.68
Total 143741:								.00		2,537.68
<b>143742</b>										
11/23	11/02/2023	143742	442	MISSISSIPPI WELDERS SUPPL	493378	1	03-52300-3400	.00	107.47	107.47
11/23	11/02/2023	143742	442	MISSISSIPPI WELDERS SUPPL	493401	1	03-52300-3400	.00	91.04	91.04

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Total 143742:								.00		198.51
<b>143743</b>										
11/23	11/02/2023	143743	461	MONROE CO SOLID WASTE	002-1023	1	01-53630-5300	.00	13,861.00	13,861.00
Total 143743:								.00		13,861.00
<b>143744</b>										
11/23	11/02/2023	143744	2078	MORRIES TOMAH C F, LLC	#115826	1	01-52100-3500	.00	86.24	86.24
11/23	11/02/2023	143744	2078	MORRIES TOMAH C F, LLC	#116110	1	01-52100-3500	.00	284.74	284.74
Total 143744:								.00		370.98
<b>143745</b>										
11/23	11/02/2023	143745	475	NAPA - CENTRAL WISCONSIN A	640925	1	01-51600-3500	.00	32.18	32.18
Total 143745:								.00		32.18
<b>143746</b>										
11/23	11/02/2023	143746	469	PENNY J. PRECOUR ATTORNE	11.23	1	01-51300-2100	.00	2,700.00	2,700.00
Total 143746:								.00		2,700.00
<b>143747</b>										
11/23	11/02/2023	143747	2544	REI Engineering, Inc.	10262023R	1	08-57620-8200	.00	2,500.00	2,500.00
Total 143747:								.00		2,500.00
<b>143748</b>										
11/23	11/02/2023	143748	2545	ROSA LILIAN MENDOZA	DEP REFUN	1	01-23010	.00	250.00	250.00
Total 143748:								.00		250.00
<b>143749</b>										
11/23	11/02/2023	143749	1736	SKIP JONES	11.10.23 MU	1	12-55500-3410	.00	150.00	150.00
Total 143749:								.00		150.00

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<b>143750</b>										
11/23	11/02/2023	143750	2139	SPECTRUM	17153960110	1	12-55500-2240	.00	193.17	193.17
Total 143750:								.00		193.17
<b>143751</b>										
11/23	11/02/2023	143751	859	THE O'BRIEN AGENCY LLC	89785	1	01-51420-3100	.00	246.00	246.00
Total 143751:								.00		246.00
<b>143752</b>										
11/23	11/02/2023	143752	703	VILLAGE OF WILTON	INTERCEPT	1	03-13100	.00	336.35	336.35
Total 143752:								.00		336.35
<b>143753</b>										
11/23	11/02/2023	143753	749	WI SCTF	PP 22 2023	1	01-21590	.00	683.35	683.35
Total 143753:								.00		683.35
<b>143754</b>										
11/23	11/09/2023	143754	2131	3RT NETWORKS	#CW34420	1	08-57210-8300	.00	25,632.18	25,632.18
11/23	11/09/2023	143754	2131	3RT NETWORKS	#CW34518	1	08-57210-8300	.00	7,000.00	7,000.00
Total 143754:								.00		32,632.18
<b>143755</b>										
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	0108530000	1	01-55200-2210	.00	75.58	75.58
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	0296130000	1	01-55401-2210	.00	34.62	34.62
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	0305500000	1	01-53311-2210	.00	162.54	162.54
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	0308030000	1	01-55200-2210	.00	45.65	45.65
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	0448140000	1	01-55401-2210	.00	1,187.23	1,187.23
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	0513010000	1	01-55401-2210	.00	18.42	18.42
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	0698200000	1	02-56910-2210	.00	68.97	68.97
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	0806110000	1	01-55200-2210	.00	82.62	82.62
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	1025100000	1	01-55200-2210	.00	73.56	73.56
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	1392750000	1	01-55401-2210	.00	25.11	25.11
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	1424240000	1	10-55110-2210	.00	697.18	697.18
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	2131000000	1	01-55200-2210	.00	36.98	36.98

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11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	2243740000	1	01-55401-2210	.00	18.42	18.42
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	2822167112	1	03-52300-2210	.00	1,658.49	1,658.49
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	2822167112	2	01-52200-2210	.00	710.78	710.78
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	2940650000	1	01-53311-2210	.00	247.46	247.46
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	3229430000	1	01-55401-2210	.00	104.59	104.59
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	3674180423	1	01-55401-2210	.00	36.84	36.84
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	3716320000	1	01-53510-2210	.00	20.93	20.93
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	3781840000	1	01-55200-2210	.00	160.19	160.19
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	3966840000	1	01-55401-2210	.00	123.71	123.71
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	4309800000	1	01-55200-2210	.00	54.95	54.95
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	4452240000	1	01-55402-2210	.00	92.47	92.47
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	4498340000	1	01-53420-2900	.00	17.27	17.27
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	4819750000	1	01-55401-2210	.00	956.69	956.69
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	5096920000	1	01-55401-2210	.00	49.13	49.13
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	5122340000	1	01-55200-2210	.00	56.87	56.87
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	5243440000	1	01-51600-2210	.00	1,284.60	1,284.60
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	5276700000	1	01-55401-2210	.00	27.63	27.63
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	5303120000	1	01-53420-2900	.00	35.18	35.18
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	5305120000	1	01-55200-2210	.00	17.27	17.27
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	5400530000	1	01-55401-2210	.00	27.63	27.63
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	5491010000	1	01-55200-2210	.00	22.91	22.91
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	5563800000	1	01-55401-2210	.00	27.63	27.63
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	5582240000	1	01-55401-2210	.00	30.00	30.00
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	5683030000	1	01-53510-2210	.00	17.70	17.70
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	5730840000	1	01-55200-2210	.00	43.05	43.05
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	5817900000	1	01-55200-2210	.00	65.71	65.71
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	6198210000	1	01-55200-2210	.00	18.34	18.34
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	6301650000	1	01-55200-2210	.00	17.27	17.27
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	6426740000	1	01-55200-2210	.00	17.27	17.27
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	6721900000	1	01-53420-2900	.00	17.27	17.27
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	6960540000	1	01-53311-2210	.00	17.70	17.70
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	7127140000	1	01-55200-2210	.00	90.98	90.98
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	7132920000	1	01-53510-2210	.00	25.49	25.49
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	7312600000	1	01-55401-2210	.00	37.97	37.97
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	7545230000	1	01-53420-2900	.00	10,390.50	10,390.50
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	7625640000	1	01-55401-2210	.00	18.42	18.42
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	7675010000	1	01-53510-2210	.00	197.03	197.03
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	7699530000	1	01-55402-2210	.00	44.79	44.79
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	7845440000	1	01-55401-2210	.00	13.20	13.20

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	7892520000	1	01-55200-2210	.00	19.10	19.10
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	7906820000	1	01-55401-2210	.00	37.97	37.97
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	7916150000	1	01-55401-2210	.00	161.44	161.44
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	8098330000	1	01-55401-2210	.00	37.69	37.69
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	8270300000	1	01-55401-2210	.00	21.22	21.22
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	8935750000	1	01-55401-2210	.00	34.33	34.33
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	9101020000	1	01-55200-2210	.00	45.06	45.06
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	9361920000	1	01-53420-2900	.00	34.91	34.91
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	9924620000	1	01-53311-2210	.00	130.30	130.30
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	ACCT #1822	1	01-52100-2210	.00	18.12	18.12
11/23	11/09/2023	143755	30	ALLIANT ENERGY/WPL	ACCT #3219	1	01-52100-2210	.00	1,955.45	1,955.45
Total 143755:								.00		21,818.38
<b>143756</b>										
11/23	11/09/2023	143756	32	ALLIED COOPERATIVE	3210403	1	01-55200-3500	.00	47.00	47.00
11/23	11/09/2023	143756	32	ALLIED COOPERATIVE	3210703	1	01-55200-3500	.00	47.00	47.00
Total 143756:								.00		94.00
<b>143757</b>										
11/23	11/09/2023	143757	34	ALLSTATE PETERBILT OF TOM	5204189445	1	01-53311-3512	.00	1,129.61	1,129.61
11/23	11/09/2023	143757	34	ALLSTATE PETERBILT OF TOM	5204194656	1	01-53311-3512	.00	26.61	26.61
11/23	11/09/2023	143757	34	ALLSTATE PETERBILT OF TOM	5204208760	1	01-53311-3512	.00	822.04	822.04
11/23	11/09/2023	143757	34	ALLSTATE PETERBILT OF TOM	5204208890	1	01-53311-3512	.00	11.61	11.61
11/23	11/09/2023	143757	34	ALLSTATE PETERBILT OF TOM	5204209050	1	01-53311-3512	.00	18.52	18.52
Total 143757:								.00		2,008.39
<b>143758</b>										
11/23	11/09/2023	143758	2444	AT&T - POLICE DEPT.	#287299452	1	01-52100-2230	.00	896.15	896.15
Total 143758:								.00		896.15
<b>143759</b>										
11/23	11/09/2023	143759	2430	AT&T MOBILITY - AMBULANCE	2873036156	1	03-52300-2230	.00	398.93	398.93
Total 143759:								.00		398.93

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<b>143760</b>										
11/23	11/09/2023	143760	2431	AT&T MOBILITY - FIRE DEPT.	2873030555	1	01-52200-2230	.00	206.03	206.03
Total 143760:								.00		206.03
<b>143761</b>										
11/23	11/09/2023	143761	1960	AT&T MOBILITY - PUBLIC WOR	2873030559	1	01-15610	.00	514.92	514.92
11/23	11/09/2023	143761	1960	AT&T MOBILITY - PUBLIC WOR	2873030559	2	01-15620	.00	119.02	119.02
11/23	11/09/2023	143761	1960	AT&T MOBILITY - PUBLIC WOR	2873030559	3	01-51600-2230	.00	38.06	38.06
11/23	11/09/2023	143761	1960	AT&T MOBILITY - PUBLIC WOR	2873030559	4	01-53311-2230	.00	38.06	38.06
11/23	11/09/2023	143761	1960	AT&T MOBILITY - PUBLIC WOR	2873030559	5	01-53311-2230	.00	34.06	34.06
11/23	11/09/2023	143761	1960	AT&T MOBILITY - PUBLIC WOR	2873030559	6	01-52200-2230	.00	37.06	37.06
11/23	11/09/2023	143761	1960	AT&T MOBILITY - PUBLIC WOR	2873030559	7	01-52200-2230	.00	8.06	8.06
11/23	11/09/2023	143761	1960	AT&T MOBILITY - PUBLIC WOR	2873030559	8	01-53100-2230	.00	25.71	25.71
11/23	11/09/2023	143761	1960	AT&T MOBILITY - PUBLIC WOR	2873030559	9	01-53100-2230	.00	12.80	12.80
11/23	11/09/2023	143761	1960	AT&T MOBILITY - PUBLIC WOR	2873030559	10	01-51415-2230	.00	43.06	43.06
11/23	11/09/2023	143761	1960	AT&T MOBILITY - PUBLIC WOR	2873030559	11	01-51415-2230	.00	38.06	38.06
11/23	11/09/2023	143761	1960	AT&T MOBILITY - PUBLIC WOR	2873030559	12	01-51415-2230	.00	38.06	38.06
11/23	11/09/2023	143761	1960	AT&T MOBILITY - PUBLIC WOR	2873030559	13	01-52400-2230	.00	43.05	43.05
11/23	11/09/2023	143761	1960	AT&T MOBILITY - PUBLIC WOR	2873030559	14	01-52400-2230	.00	34.05	34.05
11/23	11/09/2023	143761	1960	AT&T MOBILITY - PUBLIC WOR	2873030559	15	01-52400-2230	.00	38.05	38.05
11/23	11/09/2023	143761	1960	AT&T MOBILITY - PUBLIC WOR	2873030559	16	01-55200-2230	.00	38.06	38.06
11/23	11/09/2023	143761	1960	AT&T MOBILITY - PUBLIC WOR	2873030559	17	01-55200-2230	.00	34.06	34.06
11/23	11/09/2023	143761	1960	AT&T MOBILITY - PUBLIC WOR	2873030559	18	01-55200-2230	.00	34.06	34.06
Total 143761:								.00		1,168.26
<b>143762</b>										
11/23	11/09/2023	143762	69	BAKER & TAYLOR LLC	2037878011	1	10-55110-3420	.00	44.76	44.76
11/23	11/09/2023	143762	69	BAKER & TAYLOR LLC	2037878011	2	10-55110-3460	.00	117.33	117.33
11/23	11/09/2023	143762	69	BAKER & TAYLOR LLC	2037878893	1	10-55110-3460	.00	117.06	117.06
11/23	11/09/2023	143762	69	BAKER & TAYLOR LLC	2037880994	1	10-55110-3420	.00	93.65	93.65
11/23	11/09/2023	143762	69	BAKER & TAYLOR LLC	2037880994	2	10-55110-3460	.00	89.81	89.81
11/23	11/09/2023	143762	69	BAKER & TAYLOR LLC	2037882265	1	10-55110-3460	.00	21.24	21.24
Total 143762:								.00		483.85
<b>143763</b>										
11/23	11/09/2023	143763	76	BAYCOM INC	#LO-15040-V	1	08-57210-8400	.00	2,000.00	2,000.00

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Total 143763:								.00		2,000.00
<b>143764</b>										
11/23	11/09/2023	143764	96	BOUND TREE MEDICAL LLC	85141424	1	03-52300-3402	.00	358.19	358.19
Total 143764:								.00		358.19
<b>143765</b>										
11/23	11/09/2023	143765	2365	Brightspeed	301313471 0	1	01-53510-2230	.00	3.66	3.66
11/23	11/09/2023	143765	2365	Brightspeed	301313478 1	1	01-55402-2230	.00	140.08	140.08
11/23	11/09/2023	143765	2365	Brightspeed	301313485 1	1	12-55500-2230	.00	77.11	77.11
Total 143765:								.00		220.85
<b>143766</b>										
11/23	11/09/2023	143766	121	CARRICO AQUATIC RESOURCE	20232942	1	01-55402-3400	.00	3,632.50	3,632.50
Total 143766:								.00		3,632.50
<b>143767</b>										
11/23	11/09/2023	143767	2548	CATALIS LLC	308304506	1	01-51530-2900	.00	2,548.09	2,548.09
Total 143767:								.00		2,548.09
<b>143768</b>										
11/23	11/09/2023	143768	436	CONSOLIDATED ENERGY COM	2478436	1	01-55200-3400	.00	3,256.00	3,256.00
Total 143768:								.00		3,256.00
<b>143769</b>										
11/23	11/09/2023	143769	189	DEAN'S REFRIGERATION & HEA	51304	1	12-55500-3500	.00	469.48	469.48
Total 143769:								.00		469.48
<b>143770</b>										
11/23	11/09/2023	143770	191	DEMCO INC	7387632	1	10-55111-3100	.00	3,235.79	3,235.79

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Total 143770:								.00		3,235.79
<b>143771</b>										
11/23	11/09/2023	143771	199	DISCOUNT PAPER PRODUCTS I	311820	1	10-55110-3100	.00	219.30	219.30
Total 143771:								.00		219.30
<b>143772</b>										
11/23	11/09/2023	143772	205	DON'S PLUMBING SERVICE INC	S18954	1	01-55402-3500	.00	851.00	851.00
Total 143772:								.00		851.00
<b>143773</b>										
11/23	11/09/2023	143773	216	EMERGENCY MEDICAL PRODU	2594194	1	03-52300-3402	.00	551.58	551.58
Total 143773:								.00		551.58
<b>143774</b>										
11/23	11/09/2023	143774	220	EO JOHNSON CO	1401899	1	10-55110-2900	.00	86.00	86.00
11/23	11/09/2023	143774	220	EO JOHNSON CO	1417755	1	10-55110-2900	.00	86.00	86.00
11/23	11/09/2023	143774	220	EO JOHNSON CO	1423339	1	10-55110-2900	.00	20.35	20.35
Total 143774:								.00		192.35
<b>143775</b>										
11/23	11/09/2023	143775	1882	FABICK CAT	PILC008284	1	01-53311-3502	.00	79.93	79.93
Total 143775:								.00		79.93
<b>143776</b>										
11/23	11/09/2023	143776	810	FURLANO, JARROD	RIFLE PURC	1	08-57210-8400	.00	450.00	450.00
Total 143776:								.00		450.00
<b>143777</b>										
11/23	11/09/2023	143777	2547	GENERAL FIRE EQUIPMENT C	#21657	1	05-52140-8300	.00	1,250.31	1,250.31
11/23	11/09/2023	143777	2547	GENERAL FIRE EQUIPMENT C	#21657	2	08-57210-8400	.00	1,250.31	1,250.31

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 143777:								.00		2,500.62
<b>143778</b>										
11/23	11/09/2023	143778	274	GERKE EXCAVATING INC	64094	1	08-57620-8100	.00	4,308.08	4,308.08
11/23	11/09/2023	143778	274	GERKE EXCAVATING INC	64688	1	08-57620-8100	.00	6,382.90	6,382.90
Total 143778:								.00		10,690.98
<b>143779</b>										
11/23	11/09/2023	143779	634	GREATER TOMAH AREA CHAM	SEPT 2023	1	16-21101	.00	57,061.80	57,061.80
Total 143779:								.00		57,061.80
<b>143780</b>										
11/23	11/09/2023	143780	2549	H.W. WILSON	369563	1	10-55110-3420	.00	390.50	390.50
Total 143780:								.00		390.50
<b>143781</b>										
11/23	11/09/2023	143781	2538	HEATHER MINOR	034856	1	10-55110-2900	.00	752.00	752.00
Total 143781:								.00		752.00
<b>143782</b>										
11/23	11/09/2023	143782	387	LARKIN'S GMC INC	85159	1	03-52300-3500	.00	2,371.23	2,371.23
11/23	11/09/2023	143782	387	LARKIN'S GMC INC	85236	1	03-52300-3500	.00	246.49	246.49
11/23	11/09/2023	143782	387	LARKIN'S GMC INC	85304	1	03-52300-3500	.00	87.10	87.10
11/23	11/09/2023	143782	387	LARKIN'S GMC INC	85315	1	01-52200-3500	.00	89.25	89.25
11/23	11/09/2023	143782	387	LARKIN'S GMC INC	85344	1	03-52300-3500	.00	157.05	157.05
Total 143782:								.00		2,951.12
<b>143783</b>										
11/23	11/09/2023	143783	2328	LYNXX NETWORKS	721400 10.2	1	01-55200-2230	.00	271.57	271.57
11/23	11/09/2023	143783	2328	LYNXX NETWORKS	721400 10.2	2	01-55401-3400	.00	248.46	248.46
11/23	11/09/2023	143783	2328	LYNXX NETWORKS	842100 11.23	1	10-55110-2230	.00	157.36	157.36
11/23	11/09/2023	143783	2328	LYNXX NETWORKS	842100 11.23	2	10-55110-2900	.00	79.95	79.95
11/23	11/09/2023	143783	2328	LYNXX NETWORKS	897700 11.23	1	12-55500-2230	.00	32.16	32.16

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Total 143783:								.00		789.50
<b>143784</b>										
11/23	11/09/2023	143784	1757	MACQUEEN EQUIPMENT LLC	P21689	1	01-52200-3400	.00	209.88	209.88
Total 143784:								.00		209.88
<b>143785</b>										
11/23	11/09/2023	143785	427	MEDICARE PART B	37855	1	03-13100	.00	219.34	219.34
Total 143785:								.00		219.34
<b>143786</b>										
11/23	11/09/2023	143786	441	MINUTEMAN PRESS OF TOMAH	31089	1	01-52200-3100	.00	68.17	68.17
Total 143786:								.00		68.17
<b>143787</b>										
11/23	11/09/2023	143787	442	MISSISSIPPI WELDERS SUPPL	1678864	1	03-52300-3400	.00	12.40	12.40
11/23	11/09/2023	143787	442	MISSISSIPPI WELDERS SUPPL	493168	1	03-52300-3400	.00	62.47	62.47
Total 143787:								.00		74.87
<b>143788</b>										
11/23	11/09/2023	143788	444	MODERN DISPOSAL SYSTEMS	P31471	1	01-53620-3500	.00	970.82	970.82
Total 143788:								.00		970.82
<b>143789</b>										
11/23	11/09/2023	143789	454	MONROE CO TREASURER	286.01527.0	1	01-12301	.00	1,961.91	1,961.91
Total 143789:								.00		1,961.91
<b>143790</b>										
11/23	11/09/2023	143790	1815	MULTIMEDIA SALES & MARKETI	1053105	1	12-55500-3200	.00	180.00	180.00
Total 143790:								.00		180.00

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<b>143791</b>										
11/23	11/09/2023	143791	858	NICHOLSON, JANICE	COURT CON	1	01-51200-3300	.00	165.06	165.06
11/23	11/09/2023	143791	858	NICHOLSON, JANICE	COURT CON	1	01-51200-3300	.00	63.30	63.30
Total 143791:								.00		228.36
<b>143792</b>										
11/23	11/09/2023	143792	499	OAKDALE ELECTRIC COOPERA	30198001 10	1	01-53420-2900	.00	256.00	256.00
11/23	11/09/2023	143792	499	OAKDALE ELECTRIC COOPERA	30198002 11.	1	01-53420-2900	.00	43.00	43.00
Total 143792:								.00		299.00
<b>143793</b>										
11/23	11/09/2023	143793	557	RIVER CITY READY MIX INC	12337-2	1	01-53311-3500	.00	193.00	193.00
Total 143793:								.00		193.00
<b>143794</b>										
11/23	11/09/2023	143794	1577	RUNNING INC.	28636	1	11-53520-3400	.00	57,780.25	57,780.25
11/23	11/09/2023	143794	1577	RUNNING INC.	28636	2	11-46350	.00	24,536.50-	24,536.50-
Total 143794:								.00		33,243.75
<b>143795</b>										
11/23	11/09/2023	143795	2451	SHINTIA THOMAS	MENARDS	1	10-55110-3100	.00	13.66	13.66
11/23	11/09/2023	143795	2451	SHINTIA THOMAS	REIMBURSE	1	10-55110-3100	.00	4.21	4.21
11/23	11/09/2023	143795	2451	SHINTIA THOMAS	WALMART	1	10-55110-3100	.00	6.30	6.30
Total 143795:								.00		24.17
<b>143796</b>										
11/23	11/09/2023	143796	611	TAPCO	1765955	1	01-53311-3500	.00	107.96	107.96
Total 143796:								.00		107.96
<b>143797</b>										
11/23	11/09/2023	143797	2350	TK ELEVATOR CORPORATION	3007491277	1	01-51600-2900	.00	711.82	711.82

M = Manual Check, V = Void Check



GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 143797:								.00		711.82
<b>143798</b>										
11/23	11/09/2023	143798	633	TKK ELECTRONICS LLC	#141505	1	05-52140-8300	.00	858.85	858.85
11/23	11/09/2023	143798	633	TKK ELECTRONICS LLC	#141505	2	08-57210-8400	.00	1,717.69	1,717.69
Total 143798:								.00		2,576.54
<b>143799</b>										
11/23	11/09/2023	143799	639	TOMAH CASH STORE	50	1	01-53311-3409	.00	199.99	199.99
Total 143799:								.00		199.99
<b>143800</b>										
11/23	11/09/2023	143800	650	TOMAH POLICE DEPARTMENT	PETTY CAS	1	01-52100-3100	.00	36.73	36.73
11/23	11/09/2023	143800	650	TOMAH POLICE DEPARTMENT	PETTY CAS	2	01-52100-3100	.00	43.46	43.46
11/23	11/09/2023	143800	650	TOMAH POLICE DEPARTMENT	PETTY CAS	3	01-52100-3100	.00	39.02	39.02
Total 143800:								.00		119.21
<b>143801</b>										
11/23	11/09/2023	143801	658	TOMAH WATER & SEWER UTILI	1751.00 10.2	1	01-55200-2220	.00	53.27	53.27
11/23	11/09/2023	143801	658	TOMAH WATER & SEWER UTILI	1917.05 10.2	1	01-55402-2220	.00	8.22	8.22
11/23	11/09/2023	143801	658	TOMAH WATER & SEWER UTILI	1945.00 10.2	1	01-55200-2220	.00	63.79	63.79
11/23	11/09/2023	143801	658	TOMAH WATER & SEWER UTILI	2049.00 10.2	1	01-55200-2220	.00	24.54	24.54
11/23	11/09/2023	143801	658	TOMAH WATER & SEWER UTILI	2050.00 10.2	1	01-53311-2220	.00	116.39	116.39
11/23	11/09/2023	143801	658	TOMAH WATER & SEWER UTILI	2064.00 10.2	1	01-55402-2220	.00	132.17	132.17
11/23	11/09/2023	143801	658	TOMAH WATER & SEWER UTILI	2067.00 10.2	1	01-51600-2220	.00	235.25	235.25
11/23	11/09/2023	143801	658	TOMAH WATER & SEWER UTILI	2189.00 10.2	1	10-55110-2220	.00	153.21	153.21
11/23	11/09/2023	143801	658	TOMAH WATER & SEWER UTILI	2196.01 10.2	1	01-55402-2220	.00	74.31	74.31
11/23	11/09/2023	143801	658	TOMAH WATER & SEWER UTILI	2263.01 10.2	1	01-53311-2220	.00	63.79	63.79
11/23	11/09/2023	143801	658	TOMAH WATER & SEWER UTILI	2289.00 10.2	1	01-55200-2220	.00	98.95	98.95
11/23	11/09/2023	143801	658	TOMAH WATER & SEWER UTILI	2289.01 10.2	1	01-55200-2220	.00	53.27	53.27
11/23	11/09/2023	143801	658	TOMAH WATER & SEWER UTILI	2541.00 10.2	1	01-53311-2220	.00	22.60	22.60
11/23	11/09/2023	143801	658	TOMAH WATER & SEWER UTILI	2547.00 10.2	1	01-55200-2220	.00	24.54	24.54
11/23	11/09/2023	143801	658	TOMAH WATER & SEWER UTILI	2901.02 10.2	1	01-53510-2220	.00	24.54	24.54
11/23	11/09/2023	143801	658	TOMAH WATER & SEWER UTILI	2943.00 10.2	1	01-55200-2220	.00	42.75	42.75
11/23	11/09/2023	143801	658	TOMAH WATER & SEWER UTILI	2967.00 11.2	1	01-55402-2220	.00	353.09	353.09

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
11/23	11/09/2023	143801	658	TOMAH WATER & SEWER UTILI	3114.00	10.2	1 01-55200-2220	.00	1,119.35	1,119.35
11/23	11/09/2023	143801	658	TOMAH WATER & SEWER UTILI	3255.00	11.2	1 01-55402-2220	.00	636.87	636.87
11/23	11/09/2023	143801	658	TOMAH WATER & SEWER UTILI	3304.00	10.2	1 01-55402-2220	.00	2,658.74	2,658.74
11/23	11/09/2023	143801	658	TOMAH WATER & SEWER UTILI	3353.00	10.2	1 01-55200-2220	.00	17.50	17.50
11/23	11/09/2023	143801	658	TOMAH WATER & SEWER UTILI	3439.00	10.2	1 01-55402-2220	.00	214.67	214.67
11/23	11/09/2023	143801	658	TOMAH WATER & SEWER UTILI	3521.00	10.2	1 01-55402-2220	.00	65.08	65.08
11/23	11/09/2023	143801	658	TOMAH WATER & SEWER UTILI	3582.00	10.2	1 01-55200-2220	.00	45.58	45.58
11/23	11/09/2023	143801	658	TOMAH WATER & SEWER UTILI	809.05	10.23	1 01-55200-2220	.00	84.83	84.83
11/23	11/09/2023	143801	658	TOMAH WATER & SEWER UTILI	854.00	10.23	1 01-55200-2220	.00	81.60	81.60
11/23	11/09/2023	143801	658	TOMAH WATER & SEWER UTILI	854.01	10.23	1 01-53311-2220	.00	22.60	22.60
11/23	11/09/2023	143801	658	TOMAH WATER & SEWER UTILI	967.01	10.23	1 01-53311-2220	.00	24.54	24.54
11/23	11/09/2023	143801	658	TOMAH WATER & SEWER UTILI	SEPT 2023		1 01-52100-2220	.00	222.29	222.29
Total 143801:								.00	6,738.33	6,738.33
<b>143802</b>										
11/23	11/09/2023	143802	660	TOMAH WELDING & STEEL SUP	22391		1 01-55401-3500	.00	10.00	10.00
Total 143802:								.00	10.00	10.00
<b>143803</b>										
11/23	11/09/2023	143803	665	TRACTOR SUPPLY CREDIT PLA	6035301207		1 01-55200-3500	.00	27.99	27.99
11/23	11/09/2023	143803	665	TRACTOR SUPPLY CREDIT PLA	6035301207		2 01-52200-3400	.00	92.98	92.98
Total 143803:								.00	120.97	120.97
<b>143804</b>										
11/23	11/09/2023	143804	721	WE ENERGIES	0701203562-		1 01-53510-2200	.00	16.59	16.59
11/23	11/09/2023	143804	721	WE ENERGIES	0701377292-		1 01-55401-2200	.00	41.93	41.93
11/23	11/09/2023	143804	721	WE ENERGIES	0704935413-		1 01-55401-2200	.00	90.08	90.08
11/23	11/09/2023	143804	721	WE ENERGIES	0706515242-		1 01-55401-2200	.00	9.24	9.24
11/23	11/09/2023	143804	721	WE ENERGIES	0707349941-		1 01-55200-2200	.00	32.87	32.87
11/23	11/09/2023	143804	721	WE ENERGIES	0711622483-		1 01-55401-2200	.00	27.39	27.39
11/23	11/09/2023	143804	721	WE ENERGIES	0712259790-		1 01-55401-2200	.00	251.43	251.43
11/23	11/09/2023	143804	721	WE ENERGIES	0714123594-		1 01-51600-2200	.00	104.65	104.65
11/23	11/09/2023	143804	721	WE ENERGIES	0714229616-		1 01-55402-2200	.00	19.91	19.91
11/23	11/09/2023	143804	721	WE ENERGIES	0715744655-		1 01-55401-2200	.00	665.96	665.96
11/23	11/09/2023	143804	721	WE ENERGIES	0717659443-		1 12-55500-2200	.00	6.65	6.65
11/23	11/09/2023	143804	721	WE ENERGIES	0719795727-		1 01-55401-2200	.00	49.15	49.15

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
11/23	11/09/2023	143804	721	WE ENERGIES	0735582192-	1	03-52300-2200	.00	438.00	438.00
11/23	11/09/2023	143804	721	WE ENERGIES	0735582192-	2	01-52200-2200	.00	187.71	187.71
11/23	11/09/2023	143804	721	WE ENERGIES	ACCT #0706	1	01-52100-2200	.00	455.31	455.31
Total 143804:								.00		2,396.87
<b>143805</b>										
11/23	11/09/2023	143805	782	ZINGLER MARKETING LLC	8729	1	01-57220-8300	.00	830.00	830.00
Total 143805:								.00		830.00
Grand Totals:								.00		528,921.26

Dated: \_\_\_\_\_

Mayor: \_\_\_\_\_ Murray, Mike

City Council: \_\_\_\_\_ Glynn, John

\_\_\_\_\_ Pater, Nellie

\_\_\_\_\_ Peterson, Dean

\_\_\_\_\_ Kiefer, Lamont

\_\_\_\_\_ Scholze, Travis

\_\_\_\_\_ Hart, Nicole

\_\_\_\_\_ Yarrington, Richard

\_\_\_\_\_ Zabinski, Shawn

M = Manual Check, V = Void Check

### STAFF COMMITTEE PREPARATION REPORT

**Agenda Item:** Approval of City of Tomah Employee Handbook

**Summary and Background Information:** The handbook has not been updated with council approval since 2012. There have been changes to policy and procedures approved by Council over the years that are now in the updated version of the book.

**Recommendation From:** Becki Weyer, City Clerk and SET member.

**Minutes Attached:**

Yes  No

**Budget Account:** n/a

**Fiscal Impact:** n/a

**Staff Responsible for implementation:** All managers, supervisors, and directors

**Economic Impact:** n/a

**Zoning/Rezoning Issues:** n/a

**Supports Organizational Goals:**

Yes  No

**Questions from SET:**

**Grants Pursued/Oppportunity Pursued:** n/a

**Recommendation:** Final approval of the Personnel manual as presented.

  
\_\_\_\_\_  
SET

11/15/23  
\_\_\_\_\_  
Date

Becki Weyer  
\_\_\_\_\_  
Department Director

11/15/2023  
\_\_\_\_\_  
Date

**Committee:** Committee of the Whole and/or Common Council  
**Meeting Date(s):** November



# Personnel Manual

**Common Council Adoption Date:**

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**Foreword**

This manual contains statements about personnel policies and procedures. It is designed to be a working guide for supervisory staff and personnel in the day-to-day administration of the City of Tomah personnel programs. This handbook is not a contract, and nothing contained herein is intended to be a contract. Unless otherwise expressly provided, employment shall be on an at-will basis.

These written policies should increase understanding, eliminate the need for personal decisions on matters of citywide policy and help to assure uniformity throughout the City organization. It is the responsibility of every member of management to administer these policies in a consistent and impartial manner.

Procedures and practices in the field of human relations are subject to modification and further development in the light of experience. Each member of management can assist in keeping the personnel program up to date by notifying the Senior Executive Team whenever problems are encountered, or improvements can be made in the administration of personnel policies.

**Labor Agreements/Police & Fire Commission**

Those employees who are subject to collective bargaining agreements (CBA) as negotiated or are regulated by the Police & Fire Commission shall be exempt from the provisions of these rules that are inconsistent with such agreements or other regulations. All non-represented sworn officers shall follow the current union represented benefits for sick, vacation, holiday, and other fringe benefits.

**Amendment Procedure**

From time to time, these policies and procedures may be revised. If revisions are made, employees will be informed as the changes are adopted. When it becomes necessary or desirable to amend one or more provisions of this manual, such amendment may only be made by action of the City Council.

## CHAPTER 1 PURPOSE, SCOPE, RULES, AND CONDITIONS OF EMPLOYMENT

This Personnel Policy Manual contains an explanation of the City of Tomah’s current policies, benefits, and procedures. The manual is for information and guidance. It is not a guarantee of employment, either expressed or implied. Every employee is employed at will and is subject to the City of Tomah’s requirements as to satisfactory performance of duties absent a written contract to the contrary. No oral or written representation to the contrary may create an enforceable contract of employment, express or implied, unless a written agreement is expressly entered into with the City.

The City reserves the right to amend or change these procedures, benefits, or policies, from time to time. The policies contained in this Personnel Manual become effective upon approval of the City Council.

### Employees Covered

Unless excluded from coverage in one of the categories listed and described below, this Policy Manual shall serve as a guideline for all employees of the City of Tomah.

### Exclusions

In addition to people represented by Collective Bargaining Units, persons in other employment or quasi-employment positions within the City organization may also be excluded from one or more of the provisions set forth herein. Persons serving in the following capacities shall be excluded from these provisions except for the Electronic Communications Policy:

- a. Mayor
- b. Members of the City Council
- c. Elected City Officials
- d. Members of committees, boards or commissions who are not City employees.
- e. Independent contractors providing services within City facilities.
- f. Volunteer workers
- g. Persons providing services on a per diem basis.
- h. Community Service Workers
- i. Employees of another unit of government providing services within City facilities
- j. Consultants
- k. Students engaged in field training.
- l. Library employees - Library employees are excluded by State Statutes, however; the Library Board should adopt policies consistent with the City’s Personnel Handbook.

### Public Service Mission

Each employee of the City of Tomah is expected to always deal with the public in a prompt, polite and helpful manner.

### Dress And Grooming

All employees are to dress and be groomed appropriately for the job in accordance with department requirements and health and safety standards.

There shall be internal policies per department addressing employee’s clothes or uniforms to ensure appropriate attire for the various positions and departments. If there are questions regarding the appropriateness of any style of clothing or grooming, the Senior Executive Team will make the final determination.

### Use Of Telephones

The employer anticipates that from time-to-time personal communications will be necessary. Employees are encouraged to avoid making or receiving personal telephone calls/texts during working hours. If personal communication is required, the communication should be minimal.

**Use Of Equipment/Public Property**

No official or employee shall request or permit the use of City owned buildings, facilities, vehicles, equipment, materials or other City property for personal convenience or profit, except when such services are available to the public generally and except where otherwise authorized by action of the Council.

**Bad Weather Policy**

If severe weather (such as snow, fog, or freezing rain) creates hazardous traveling conditions between an employee's home and their work site, an employee may be granted permission by their supervisor to leave work early or to arrive at work late. Any resulting absent time must be made up or covered by paid time off.

This policy shall not apply to positions responsible for providing protective services or for improving driving conditions. Employees in such positions are expected, as a condition of their respective work, to adjust their arrival and departure in accordance with predicted conditions.

**Physical Examinations**

New full-time and part-time employees may be required to undergo a pre-employment physical examination, at City expense, with a physician designated by the City. In certain positions, an annual physical examination, at City expense, may be required. Persons desiring to undergo a mandatory physical examination with their personal physician may do so, provided that the examiner complies with City examination requirements and the employee pays for the examination.

**Psychological Exam**

A psychological exam may be required due to promotion or by City Council action.

**Background Check**

The City of Tomah Police Department will conduct a background check prior to employment for all new full-time and part-time employees. If a candidate is hired, the information resulting from the background check will be reported to the Senior Executive Team, prior to hiring, and placed in the personnel file. The City of Tomah complies with the Fair Credit Reporting Act.

**Political Activity**

Every employee shall have the right to freely express their views as a citizen and to cast their vote. Coercion for political purposes of and by employees of federally aided programs and use of their positions for political purposes shall be prohibited. Individuals whose principal employment is in a federally grant-aided program are subject to prohibitions in the Federal Hatch Political Activities Act as amended, 5 U.S.C. 1501-1508.

**Employment Rules**

Certain standards of conduct are expected of all employees in the City's employment. Any conduct of an employee that adversely affects the reputation, health, safety or welfare of the City or its agents or employees will be subject to appropriate disciplinary action.

The following is a sample list of employment rules and standards of conduct that are not acceptable in the workplace. This listing is not meant to be all-inclusive but representative of reasonable rules, regulations, and expectations. The City of Tomah reserves the right to change and/or add to the current rules as it sees fit.

1. Theft
2. Misuse or destruction of City of Tomah or employee property
3. Fraudulent claims for hours worked.
4. Fraudulent claims for reimbursement
5. Fraudulent claims for any benefits

6. Neglect of duties, disorderly or improper conduct, including the use of profanity in public, or unsafe conduct such as horseplay which could cause harm or injury to oneself, another employee, another person, or public property.
7. Physical or verbal abuse of any other employee or citizen while on duty
8. Neglect or incompetence in the performance of assigned duties
9. Chronic tardiness or absence from duties without compelling cause
10. Insubordination or refusal to perform assigned work.
11. Gambling while on duty
12. Sleeping while on duty
13. Failure to report personal injuries or vehicular accidents that are work related.
14. Misappropriation of City of Tomah equipment, tools, supplies, or funds
15. Consumption of alcoholic beverages or controlled substances or being intoxicated while on duty.
16. Acts of harassment of any kind while on duty
17. Failure to follow smoking restrictions as follows: No person shall smoke in any enclosed, indoor area of any City owned buildings, motorized machinery, or vehicles. Smoking means carrying a lighted cigar, cigarette, pipe, or any other lighted smoking material to include vaping and e-cigarettes.
18. Abuse of break times or lunch periods
19. Reporting to work in a condition unfit for work.
20. Driving any City of Tomah vehicle or equipment while under the influence of an intoxicant and/or illegal/controlled substance
21. Purchase of items for personal use using the City of Tomah sales tax exemption
22. Failure to follow policies and procedures.
23. Revealing confidential information
24. Falsification of records
25. Possession of firearms or other weapons while on duty
26. Illegal behavior

If violations of employment rules occur, the City of Tomah will warn the employee either verbally or in writing, and suspend or discharge, depending on the severity of the violation; however, it is the City of Tomah's sole discretion to determine if progressive discipline is appropriate. In those instances where progressive discipline is not used, the City of Tomah shall provide specific reasons in writing to the employee.

The Wisconsin Open Records law requires the City of Tomah to maintain records of discipline for up to seven years. It is the policy of the City of Tomah to maintain this information for the length of the employment period with the City to show that the employee had knowledge of the conduct for which they had previously been disciplined.

Any employee absenting themselves from employment with the City without authorized leave, or failure to report after a leave of absence has expired or not authorized, revoked, or cancelled shall be grounds for disciplinary action including termination. An employee absence from work without authorization for a period of more than three (3) consecutive days shall be deemed as having voluntarily terminated, unless compelling cause can be shown.

Any employee who feels they have been unfairly treated may file a written grievance with the Senior Executive Team. The grievance may be settled by establishing a meeting between the Department Head, the employee, and the Senior Executive Team. If not, the grievance will be forwarded on to the Committee of the Whole. Any decision made by the Committee of the Whole will be forwarded to the City Council for the final decision.

### **Exceptions**

The City Council may make exceptions to any of these standards (e.g., emergency employment situations where specific federal or other funding requirements must be met). If it is assured that granting such exceptions is not detrimental to the system or in conflict with Wisconsin Statutes or federal laws or regulations.



**Outside Employment**

- The employment of full-time employees employed with the City shall be considered their primary employment. City employees may not engage in outside employment that conflicts with or affects the performance of their duty. EMT/Rescue Technicians or paid-per-call fire-fighters shall be exempt from this provision.
- No person shall hold more than one full-time or part-time City position at the same time without the written consent of the Senior Executive Team.
- All fees, gratuities, honorarium, or any other form of compensation for outside services performed during normal City working hours or while being paid by the City shall be turned over to the City and any such activities for which such compensation is paid shall be reported to the Senior Executive Team. This subsection shall not be construed to apply to activities performed after regular work hours, while an employee is on a bona fide vacation, taking floating or other holidays, or to part-time employees except during those times when they are performing services to the City, and it shall not apply to the reimbursement of actual and necessary expenses occurring under such circumstances. Failure to comply with these conditions shall be considered grounds for immediate dismissal.

**Residency Requirement**

There shall be no residency requirements for any person employed by the City of Tomah.

**Statement Of Policy - Original Records**

Pursuant to Subchapter II Chapter 19 of the Wisconsin Statutes, all original records and documents of the City shall always remain in the possession of the designated legal custodian and not be removed from City Hall or such other city locations at which they are kept.

**Notification Of Actual Or Threatened Litigation Or Legal Action & Payment Of Legal Fees & Expenses For Officials And Employees**

It is the policy of the City of Tomah that any employee or official of the City who is threatened with litigation or legal action or who is served or threatened with any lawsuit or legal papers that allege that the employee or official is being proceeded against in an official capacity or because of acts committed while the employee or officer was carrying out the duties of his/her office or employment, must inform the City, through written notice to the Senior Executive Team. This notice shall be given as soon as is possible, but in no event later than five (5) business days after the official or employee first had knowledge of the threatened litigation or legal action, service of lawsuit, or provision of other legal papers, whichever occurs first. This notice shall include a copy of all documents or other papers showing evidence of the threatened or actual litigation or other legal action. In the event the City becomes aware of any actual or threatened litigation involving an official or employee, the City will notify the official/employee and confer regarding how to proceed.

The City of Tomah shall not be responsible for the legal fees and legal expenses of its officials and employees unless that officials or employee’s legal fees and expenses are incurred under circumstances satisfying the criteria of Sec. § 895.46, Stats. For a City official or employee to be eligible for payment of legal fees or legal expenses in such circumstances, the official or employee must provide the notice set forth above.

Pursuant to Sec. § 895.46, Statutes, the City reserves the right to provide legal counsel to the official or employee through the City Attorney or other attorney selected by the City or applicable insurance carrier. If the employee or official refuses the legal counsel offered by the City, the employee or official shall be solely responsible for payment of all his/her legal fees and legal expenses. In addition, all legal fees and legal expenses incurred by the employee or official prior to a determination by the City to provide or not to provide legal representation to the official or employee shall be the sole responsibility of the employee or official.

**Personal Property Policy**

The City of Tomah cannot be responsible for individual property that is lost, damaged or stolen. If you bring private property/items/belongings into the office or on city property, you are responsible to keep

track of them. Unless authorized as part of department policy, private property will not be covered under the City of Tomah's insurance.

The City of Tomah prohibits any items on the premises or worksite that are sexually suggestive, offensive, or demeaning to specific individuals or groups, along with firearms or other weapons. Employees should understand that all individual property brought into the employer's premises may be inspected for the purposes of enforcing the organization's policies and to protect against theft.

## CHAPTER 2 ORGANIZATION AND ADMINISTRATION

### City Council

- Act upon the table of organization as set forth in the adopted version of the annual City Budget.
- Authorize the creation of all new classified positions by resolution.
- Select and confirm department head appointments. The City Council shall direct the appropriate committee to review applications and recommend candidates for interview by the City Council. The City Council shall interview candidates and make the final selection for department head positions. The selection and confirmation process shall not apply to the police chief, fire chief or library director. Department heads shall include City Clerk, City Treasurer, Public Safety Director, Parks and Recreation Director, Senior and Disabled Services Director, Zoning Admin/Bldg. Inspector, and Public Works and Utilities Director.
- Approve the compensation policy for non-represented employees and all Collective Bargaining Agreements.
- Review and approve City personnel policies.
- Delegate such duties and responsibilities as necessary to the Senior Executive Team.

### Senior Executive Team

- Responsible for the administrative direction and coordination of all employees of the City according to established organizational procedures.
- Appoint, promote, discipline, and remove department heads and all non-statutory employees, and accept resignations subject to confirmation of the City Council.
- Serve as personnel officer with responsibilities to see that complete and up-to-date personnel records, including specific job descriptions for all City employees, are maintained.
- Evaluate the performance of employees on a regular basis.
- Recommend salary and wage scales for City employees not covered by Collective Bargaining Agreements.
- Develop and enforce high standards of performance for City employees.
- Work with department heads to promptly resolve personnel problems or grievances.
- Conduct grievance procedures where appropriate.
- Assist in labor contract negotiations and all collective bargaining matters.
- Work with department heads to ensure that employees receive adequate opportunities for training to maintain and improve their job-related knowledge and skill, and function as the approving authority for requests by employees to attend conference, meetings, training, schools, etc., if funds have been budgeted for these activities.
- Perform other related duties as assigned by the City Council.
- Delegate appropriate authority to subordinate supervisory personnel.

### Department Heads

- Enforce the personnel policies, rules, and regulations in their respective department.
- Keep employees informed of current personnel policies.
- Conduct first step grievance procedures.
- Immediately notify the Senior Executive Team of any proposed changes in personnel and participate in the selection of replacements.
- Cooperate with the Senior Executive Team in developing employee orientation and in-service training programs.
- Administer discipline and delegate such authority to supervisory personnel as appropriate.
- Recommend removal of employees under their supervision.
- Delegate appropriate authority to subordinate supervisory personnel.
- Conduct, on behalf of the City Council, labor contract negotiations.

**Supervisory Personnel**

- Keep the City Council apprised of labor negotiations and recommend approval of final contracts.
- Annually review and recommend to the City Council Administrative Salary Plan and compensation program for all employees in permanent, classified positions not covered by a Collective Bargaining Agreement.
- Recommend to the City Council salary and benefits for unclassified positions.
- Review terms and conditions of separate employment agreements with individuals providing personnel service to the City.

## CHAPTER 3 EQUAL OPPORTUNITY / IMMIGRATION & REFORM / AMERICANS WITH DISABILITIES

### Equal Opportunity

The City of Tomah has a policy of providing equal opportunity to all employees and applicants for employment in accordance with all applicable laws, directives, and regulations of Federal, State, and local governing bodies. The City of Tomah is committed to the goals of equal employment opportunity.

The City of Tomah and its employees will not discriminate against or harass any employee or applicant for employment because of arrest record, conviction record, use or non-use of lawful products off the employee's premises during non-working hours, race, color, religion, age, sex, national origin, disability status, genetics, protected veteran status, sexual orientation, gender identity or expression, or any other characteristic protected by federal, state or local laws, with regard to public assistance except where such status is a bona fide occupational qualification.

The City of Tomah has long followed a policy of non-discrimination in all aspects of its services and operations.

The following rules and regulations are in place:

1. No person shall, on the grounds of race, color, religion, age, sex, national origin, disability status, genetics, protected veteran status, sexual orientation, gender identity or expression, or any other characteristic protected by federal, state or local laws be excluded from participation in or be subjected to discrimination in any program or activity funded, in part or in whole by Federal Funds.
2. Equal employment opportunity under this policy includes, but is not limited to recruitment, selection, placement, promotion, training, transfers, termination, education, layoffs, return from layoff, condition and privileges of employment, and employment development programs including apprenticeship and training programs and all other areas of personnel activities, in accordance with applicable federal, state, and local laws and regulations.
3. If there have been any problems relative to equal employment, the Senior Executive Team has been designated as the Equal Opportunity Coordinator. The Senior Executive Team is in the City of Tomah City Hall and can be contacted during City Hall normal business hours. Information on how to file a complaint relating to employment discrimination is available to employees upon request.
4. No complainant will be subjected to any form of adverse action because of the filing of a complaint of discrimination. Employees who are witnesses or knowledgeable parties are urged to cooperate fully in the complaint investigation process without fear of adverse action or retaliation.
5. The City of Tomah supports the incorporation of non-discrimination and Affirmative Action rules and regulations into contracts.

### Immigration and Reform Act

Under the United States Department of Justice Federal Immigration & Reform Act of 1986, all new employees are required to complete an I-9 Form verifying employment eligibility within three (3) days of employment. The City of Tomah will require all new employees to fill out an I-9 Form prior to receiving the first paycheck.

### Americans With Disabilities Act (ADA)

The City of Tomah complies with the provisions of the Americans with Disabilities Act (ADA). The City of Tomah will not discriminate against any qualified employee or job applicant with respect to any terms, privileges, or conditions of employment because of a person's physical or mental disability or a person's diseases such as AIDS or AIDS-related virus, Sickle-Cell Trait, cancer, heart disease, or other life-threatening illnesses or diseases.

The City of Tomah will make reasonable accommodations upon request for all employees or applicants

with disabilities, provided that the individual is qualified to safely perform the essential duties of their job and provided that the accommodations do not impose an undue hardship on the City.

## CHAPTER 4 RECRUITMENT AND SELECTION

### Purpose

This chapter sets forth the policy and practices of the City of Tomah governing the recruitment and selection of persons for placement in employment positions. This chapter excludes Police and Fire Department personnel, pursuant to Wisconsin Statutes 62.13, or the Library, pursuant to Wisconsin Statutes 43.58(4).

### Policy

It is the policy of the City of Tomah to recruit and select the most qualified persons for positions in the City services in accordance with the City's Equal Employment Opportunity Policy. Recruitment and selection activities shall reflect the affirmative action goals of the City of Tomah directed toward the establishment of a fair and equitable distribution of qualified minorities throughout all levels of the work force. Internal employees shall be given consideration when filling vacant positions whenever such employees are found to be qualified and available.

### Recruitment

The Senior Executive Team shall coordinate and supervise the recruitment of candidates for all City positions for which no immediate internal promotion or transfer is authorized. The recruitment program shall be designed to meet the current and projected personnel needs of the City, tailored to each individual position to be filled and directed to sources likely to yield qualified applicants.

1. **Vacancy Announcements** All vacancies for which recruitment has been authorized shall be officially announced via posting on the City Municipal Building bulletin board, City of Tomah website, and other appropriate places. All vacancy announcements shall include the position title, department, salary rate, range, or conditions.
2. **Paid Advertisements** The Senior Executive Team may authorize newspaper and other media advertisements depending upon the number of qualified individuals available through internal sources or Job Service. For a limited number of positions requiring a level of skill and experience not readily found locally, statewide publications and professional journals may be authorized.
3. **Application Form** All applications for employment shall be made on forms prescribed by the Senior Executive Team and shall meet state and federal requirements. Applicants may be required to provide proof in verification of application statements made.
4. **Rejection of Application** The Senior Executive Team, Department Head, hiring team or committee, or the Chairperson (or designee) of the committee of authority shall screen the applications for employment. Applications for employment may be rejected if the applicant:
  - Has not properly completed or has deliberately falsified the application.
  - Has been convicted of a crime which substantially relates to the circumstances of the job or is the subject of a pending charge. (Basis of determination shall be contingent upon the nature of the offense, date of occurrence, eligibility for surety bond and other legally relevant considerations.)
  - Does not meet, or will not meet at the time of placement, the legally required minimum age for the position.
  - Has an unsatisfactory employment record which indicates unsuitability for the position.
  - Applies after the published deadline for application submission.
  - Is physically or mentally unable to perform the essential duties of the position and the City cannot accommodate the inability.
  - Does not meet the minimum skill or experience requirements of the position.
  - Is less qualified than other applicants.
5. **Notice of Rejection** Whenever an applicant has applied for a current vacancy and is rejected, the applicant shall be notified of the rejection.
6. **Interviews** The Senior Executive Team, Department Head, hiring team or committee, or the committee chairperson (or designee) may select only the best-qualified applicants for interviews. The Senior Executive Team and/or Department Head shall conduct interviews for non-supervisory or middle

management employees. The City Council President, Mayor, and committee of authority chairperson (or designee) shall conduct interviews for Department Head positions only, excluding the Police and Fire Department personnel and Library Director.

**Selection**

The selection process shall assess attributes necessary for job performance and career potential which shall maximize reliability, objectivity, and validity. The level of involvement by department heads and other staff shall be determined by the Senior Executive Team.

1. **Selection Devices** The Senior Executive Team shall be responsible for determining methods to be used to screen applicants for job vacancies. In developing the selection devices, the Senior Executive Team shall confer with Department Heads, consultants, and others familiar with the knowledge, skills and abilities required to best measure these factors. Such methods or devices may include, but need not be limited to, one or more of the following:
  - Review of education, training and experience as shown on the application.
  - Practical written or oral tests, work samples or performance test, if job related.
  - Physical tests of strength, stamina or dexterity and post-offer health examination, when job related.
  - Background and reference inquiries.
  - Assessment center.
  - Psychological profiles if job related.
2. **Confidentiality** All persons participating in the development and maintenance of selection materials shall exercise precautions to ensure the highest level of integrity and security. Only the Senior Executive Team and his/her designee shall manage confidential selection of materials to the extent allowable by law.

**Appointment**

It is desirable to have a minimum of at least three (3) qualified applicants per vacancy. If there are less than three (3) qualified applicants for a vacancy, the Senior Executive Team shall approve and present the candidates for interview as stated in "2" below.

- **Rank** The applications of the most qualified candidates shall be ranked. If there are equally qualified candidates, rank shall be determined by first considering laid-off employees, permanent employees desiring promotion or job transition, veterans, City residents and affirmative action goals.
- **Interviews** Eligible candidates shall be interviewed by the Senior Executive Team, or his/her designee, the Department Head and/or a supervisor where appropriate. For Department Head positions, an interview panel consisting of the City Council President, a representative of the committee of authority and the Senior Executive Team shall conduct interviews (except for the police and fire chiefs and library director). Each interviewer may document interview results and such documentation may serve as the basis for selecting or not selecting an applicant. Each person interviewed shall be given written notice of whether they are selected to fill the position.
- **Appointment** The Senior Executive Team shall be delegated the authority to make the final selection and appointment for all non-department head positions. The City Council shall make the final selection and appointment of department heads except for the police and fire chiefs and library director. The Department Head shall submit final selection and appointment recommendation to the Senior Executive Team.

**Employment Eligibility List**

At the end of the hiring process, the City of Tomah may establish an eligibility list to fill future vacancies. If established, this list will be valid for up to one year. It is not a requirement that an eligibility list be established for all positions. Establishment of a list is at the discretion of the Department Head and hiring committee.



## CHAPTER 5 EMPLOYMENT CONVERSION TO PART-TIME STATUS, CONVERSION TO FULL-TIME STATUS, CONTINUANCE, LAYOFF, RECALL FROM LAYOFF

### Conversion To Part-Time Status

Employees in full-time positions who convert to part time status will have his/her full-time position terminated in the system and any accrued fringe benefits owed will be paid out upon that termination. The employee may be rehired part-time with all benefits entitled to the new part-time position.

### Conversion To Full-Time Status

Employees in classified part-time positions, who convert to full-time status, shall retain sick leave and vacation benefits previously earned, but shall accumulate future said benefits at a full-time rate per the fringe benefit policy.

### Lay Off

Employees may be laid off in accordance with state and federal laws. Under certain circumstances, workweek reductions may be imposed in lieu of layoffs for non-exempt employees. The City retains the right to lay off employees, in whole or in part, and to retain those employees who are most qualified to perform the available work, regardless of their previous length of employment. The needs of the Employer shall be the prime consideration used in the Employer's determination of which employees shall be laid off.

Employees laid off shall be eligible for continuation of their participation in the group health insurance program in accordance with Chapter 13, following the date of layoff, if they submit a written request and pay the full premium for such coverage starting the first month following the month in which the layoff occurs; and provided that they remain residents of Wisconsin. Employee premium payments shall be made monthly.

Laid off employees shall not accrue sick leave or vacation credits during any full month of layoff but shall retain all past sick leave accumulations for use following recall from layoff; and shall retain seniority for vacation accumulation purposes following recall.

Laid off employees may continue their participation in other insurance programs, at their expense, following the first day of the month following the date of layoff in accordance with the terms established under the various insurance programs.

Laid off employees shall remain on the payroll beyond the date of layoff until all earned and accrued vacation and floating holiday benefits are exhausted.

Laid off employees who have not been recalled to their former positions or placed in another appropriate position within one (1) year from their date of layoff, shall be terminated from City employment.

Persons assigned to reduced workweek in lieu of layoff shall have their salaries and benefits eligibility administered on a prorated basis effective from the date of workweek reduction. It is the responsibility of laid off employees to apprise their supervisors and the Clerk's Office as to their current address and telephone number so that recall or other placement activities may be efficiently managed. Any employee failing to do so may be considered to have forfeited their recall or other placement rights.

### Recall From Layoff

Any employee recalled from layoff shall report for work as soon as possible following the date of recall notice, but no later than seven (7) days there from. Exceptions to the work return requirement may be made by the direction of the Senior Executive Team. The rehiring of employees that have been laid off shall be determined by the City based on its need for the most qualified person to perform the available work. A combination of qualifications and City needs should help determine who may be recalled. Laid off employees shall be kept on recall status for one year.

If other appropriate employment is offered by the City to a laid off employee, the employee is obligated to accept such employment to retain their employment status with the City. Refusal of such employment shall be considered voluntary termination of employment.

The salary assignment for an employee appointed to fill a vacancy other than their former position shall be within the salary range established for the vacant position.

**Exception**

Layoff or recall for police and fire protection service personnel shall be in accordance with state and federal law.

## CHAPTER 6 POSITION ADMINISTRATION

This chapter sets forth the policies governing the creation, abolition, classification, and funding of positions within the City of Tomah organization and delineation of administrative responsibilities therein.

### Authorized Position Count

The Authorized Position Count of classified positions, as set forth in and duly adopted as part of the annual City Budget, shall serve as the official documentation of authorized classified positions within the City organization. The Authorized Position Count shall identify the title and status of each classified position and shall be maintained and updated by the City Clerk.

### Table Of Organization

The City Clerk shall maintain a Table of Organization setting forth the functional relationship of positions within the City organizational structure based upon the Authorized Position Count. The Clerk shall present the Table of Organization to the City Council on an annual basis.

### Position Creation/Abolition

The City Council shall, by formal resolution, add to or delete from the Authorized Position Count of classified positions set forth in the annual City Budget. Any such action shall be in accordance with state and federal law. Any resolution creating a position shall contain the position title, its proposed classification, the rationale for its creation, and all anticipated salary, fringe benefits and other related costs. Other pertinent information: including tenure restrictions, revenue contingencies or other limiting factors, shall also be contained therein. Each resolution shall have attached to it the proposed position description approved by the Senior Executive Team. The City Council shall consider the recommendations of the Senior Executive Team and the requesting department head, prior to acting upon any such resolution. The City Council may abolish positions by resolution at any time but shall consider the recommendations of the Senior Executive Team and the affected department head prior to acting upon such resolution.

### Position Classification

Each position within the City organization shall be defined as classified or unclassified according to one (1) of five (5) basic categories in accordance with the recommendation of the Senior Executive Team. The five basic categories are defined as follows:

#### Regular Full-time

Any position created to exist for an indefinite period and having a regular work schedule of no less than 32 hours per week, per calendar year. All position classifications wherever used throughout this manual are intended to apply to the status of the position and not to that of the incumbent. Definitions:

#### Exempt Employee

The exempt employee needs to be an executive, a professional, or an administrative position. Executive - Has managerial duties, supervises employees, has discretion on management decisions. Professional - Primarily work requiring advanced learning acquired by a prolonged course of specialized intellectual instruction, original or creative work, teaching, work requiring the consistent exercise of discretion and judgment. Administrative Position - The Job Title alone does not qualify this position as exempt. To qualify, the following must be met: Work is related to management policies, customarily and regularly exercises discretion and independent judgment, regularly and directly assists a person in an executive capacity, performs under only general supervision, work requiring special training and experience and is not closely supervised. The exempt employee must be paid on a salary basis. The salary cannot be subject to reduction because of variation in the quality or quantity of the work performed. The exempt employee must also receive a full salary for any week in which he or she performs work, without regard to the number of days or hours worked. Exceptions are: Absent from work a day or more for personal reasons. Absent for a day or more because of sickness or disability and a plan is in place to replace salary for sickness or

disability. The employer imposes penalties in good faith for major safety violations. The employee is absent for the entire workweek or performs no work. Exempt positions for the City of Tomah are as follows: Director of Public Works and Utilities, Police Chief, Assistant Police Chief, Police Lieutenant, Parks and Recreation Director, Public Safety Director, Library Director, City Clerk, City Treasurer, Zoning Admin/Bldg. Inspector, and Senior & Disabled Director.

**Non-Exempt Employee**

All other non-represented employees. Non-exempt employees would receive overtime pay for hours worked over 40 hours per work week. Overtime will only be used in extreme cases and only with the approval of the Department head. Sworn police department personnel receive overtime for work outside of scheduled shift work.

1. **Regular Part-time** Any position created to exist for an indefinite period having a regular or irregular work schedule of hours annually averaging less than the full-time schedule of the employing department.
2. **Regular Volunteer Paid-Per-Call Firefighters** Any position created to exist for an indefinite period for the purpose of responding to fire related activities which include, but are not limited to, the following: Firefighting, fire investigations, public education and other administrative duties as directed by the Chief of the department.
3. **Regular Paid-Per-Call Emergency Medical Technicians (EMTs)/Paramedics** Any position created for an indefinite period for the purpose of responding to Ambulance Department related activities which include, but are not limited to, the following: Emergency or non-emergency requests for ambulance, training, public education, and other duties as directed by the Public Safety Director.
4. **Unclassified** Any position having a fixed or limited term of duration.
  - Seasonal Full-time. Any position created to exist on a seasonal basis for a definite period and having a regular or irregular work schedule of no less than forty (40) hours per week.
  - Seasonal Part-time. Any position created to exist on a seasonal basis for a definite period and having a regular or irregular work schedule of hours averaging less than forty (40) hours per week.
  - Temporary. Any position created to exist for a definitive period on a temporary basis.
  - Substitute. Any position created on a temporary basis for the purpose of filling in for an employee on authorized leave.

**Filling Vacancies**

The Senior Executive Team shall be empowered to authorize or deny the filling of positions as they become vacant.

**Positions**

The Committee of the Whole shall oversee the development and modification of position descriptions for all classified positions within the City organization. The Committee of the Whole shall review job descriptions and refer to the City Council for approval. Department heads shall modify position descriptions or job titles subject to the approval of the Senior Executive Team. The City Clerk shall maintain current position descriptions for all positions within the City organization and shall make copies available to any individual upon request.

**Group Assignment**

Concurrent with the creation of a position, the Senior Executive Team shall determine the appropriate employee group to which the persons holding the position will be assigned.

**Trial And Training**

The "Trial and Training Period", except for police officers and firefighters, shall be up to six (6) months; and may be extended for any reason as determined by the Senior Executive Team. The police officer "Trial and Training Period" shall be up to twelve (12) months, firefighters up to eighteen (18) months, and may be extended for any reason as determined by the Police and/or Fire Chief. During this period, the employee is eligible for vacation, sick leave benefits, funeral leave, and floating holidays. The City Council may

terminate employment at any time during the "Trial and Training Period" without reason. Termination at any time, either during the "Trial and Training Period" or after, shall be at will.

## CHAPTER 7 SALARY ADMINISTRATION

### **Administrative Salary Plan**

The Administrative Salary Plan covers all classified regular positions not covered by a Collective Bargaining Agreement, professional services agreement, or grant agreement. The principal objectives of the Plan are the following:

#### **Policy**

The City Council, based upon the recommendations of the Senior Executive Team, shall establish the general policy governing the administration of the Plan and shall establish annually funds to be used for salary adjustment purposes.

#### **Administration**

The Senior Executive Team shall establish specific rules and procedures governing the overall administration of the Plan. The Senior Executive Team shall determine the specific amounts of salary adjustments to be provided to individual employees consistent with the rules and procedures established by the City Council. The Senior Executive Team shall oversee the day-to-day administration of the Plan and shall implement the salary adjustments approved by the City Council. He/she shall also be responsible for preparing recommendations and cost analysis relative to any revisions to the Plan and shall report, at least annually, to the City Council regarding the status of the Plan and the salaries of all covered employees.

#### **Salary Range Assignment**

Salary ranges shall be assigned to individual positions by the City Council based upon the results of a comparative salary analysis prepared by the Senior Executive Team and reviewed by the Committee of the Whole.

#### **Re-Evaluations**

The Senior Executive Team shall be responsible for keeping the job descriptions current and will recommend the same to the City Council when appropriate. Position incumbents, their department heads or the Senior Executive Team may request re-evaluation of job descriptions. The City Council shall meet at least annually to consider such requests. Following City Council action, the Senior Executive Team shall advise the requesting party.

#### **Initial Salary Assignment**

Upon hire, an employee shall be advised in writing as to their beginning salary. The beginning salary shall be within the salary range established for the position and shall normally be the minimum rate in the range; however, the hiring committee/manager may authorize a starting salary up to two levels from the minimum to commensurate the candidates' experience and/or education. The Senior Executive Team may authorize a beginning salary at any point at or below the control point. The Common Council may authorize salary range adjustments.

#### **Step Adjustments**

Each employee shall be eligible to receive a step adjustment in the salary range for their position upon an acceptable performance evaluation. Written evaluations shall be completed prior to the end of the calendar year. The Senior Executive Team and Mayor will complete department head evaluations. The Senior Executive Team may request that the City Council deny a salary increase to any non-represented employee due to unsatisfactory performance. The employee shall then be notified of the decision regarding the step adjustment. If the employee does not agree with the step adjustment recommendation, the employee may appeal the decision to the Senior Executive Team. If still not satisfied, the employee may appeal to the Mayor, and then the Committee of the Whole for further review. Any such adjustment shall be exclusive of salary adjustments granted for other purposes. Any

such adjustments shall be withheld when performance shortcomings or other compelling circumstances warrant. The Senior Executive Team will provide the Council with a summary of the step adjustments each year. If an employee or department head desires more of an increase than the scale provides, the request must be in writing and signed off by the appropriate department head or SET representative. The request shall then be submitted to the appropriate Committee and must also be signed by the Senior Executive Team. Upon approval of the appropriate Committee, the matter will be reviewed by the Committee of the Whole and a recommendation made to the City Council. The City Council will make the final determination on changes in the wage scale that are not consistent with the regular step increase process. This type of request should be limited to the annual budget review process or when circumstances arise causing a notable change in job duties and responsibilities. The Mayor and City Council shall evaluate the Senior Executive Team on an annual basis.

**Longevity**

Full time employees shall receive longevity pay, added to their base rate of pay, in accordance with the following schedule:

- After two (2) years of employment-\$10.00 per month additional pay
- Each subsequent year - \$5.00 per month additional pay
- Maximum longevity pay - \$75.00 per month after fifteen (15) years of employment.

**Annual Salary Adjustment**

A cost-of-living wage scale adjustment will be established annually effective the first payroll in January each year with non-represented employees also being eligible for a step adjustment on the first payroll of the calendar year, based on performance evaluation ratings as indicated above. The City Council shall establish a cost-of-living wage scale adjustment each year for budgeting purposes. A salary survey should be completed every four to five years for wage analysis purposes. Part-time positions will be reviewed during the annual budget process and will be addressed individually.

**Special Adjustments**

On an exceptional basis, the City Council, based upon the recommendations of the Senior Executive Team, Mayor, or respective Committee Chairperson may authorize additional compensation for individual employees for the purpose of enhancing internal equity, effectively responding to current labor market conditions requiring immediate action, or to reward the employee for outstanding service to the City. The additional compensation does not become part of the base wage.

**Other Adjustments**

The following personnel actions may require a salary adjustment for an affected employee as determined by the Senior Executive Team:

- **Transfer** When an employee is transferred from one department to another having the same job content, the salary rate in effect for the employee prior to the transfer shall remain in effect.
- **Promotion** When an employee is promoted to a position having a higher job content, they shall be eligible for a salary adjustment upon promotion. The Senior Executive Team, Department Head and HR representative shall determine the amount of the salary adjustment based on current wage verses placement into the Wage Scale. No more than two steps in the appropriate Range of the Wage Scale above the existing wage are authorized. The terms, conditions and amounts of any other such adjustment shall require the approval of the City Council, and shall be offered to and accepted by the employee, in writing, prior to the date of the promotion.
- **Demotion** is the movement of an employee from one position to another having a lower salary grade in the same or different department. When an employee is demoted to a position in a lower salary grade, pay may be adjusted by the Senior Executive Team to any step within the salary grade. An employee may request a voluntary demotion in the same manner as a transfer should there be a vacancy in the lower salary grade position for which the employee is qualified.
- **Reinstatement** When an employee is reinstated to their former position, they shall normally be paid at

the level in the salary range that corresponds with the rate that was in effect at the time that they left the position plus any cost of living and wage step increases.

**Salary Schedule For Unclassified Positions**

The City Council shall establish salary and wages for unclassified positions in the annual Budget adoption process.



## CHAPTER 8 SCHEDULED HOURS, OVERTIME AND COMPENSATORY TIME

### Scheduled Hours

The normal scheduled hours for each full-time position shall be thirty-two (32) to forty (40) hours per week in accordance with department policy. Part-time employees shall work a normal schedule of hours averaging less than 32 hours per week.

### Temporary Variations

Temporary variations in daily and weekly work schedules may be authorized by the Senior Executive Team in the case of department heads and by department heads in response to department needs. Department heads, at their discretion, may authorize temporary variations in work schedules for subordinate employees to accommodate employee needs. Any such variations shall be in accordance with the Fair Labor Standards Act. Where applicable, department heads and salaried positions may be allowed to work a flexible schedule of hours to accommodate fluctuations in their workloads. Such scheduling shall be subject to the approval of the Senior Executive Team in the case of department heads, and by the department heads in the case of subordinate positions.

### Making Up Time

Making up time when the City work schedule is canceled, delayed, or dismissed because of unforeseen circumstances. Regular Full Time Employees and Regular Part Time Employees are expected to work your normal hours. If conditions are such as to cause a delay, early dismissal, or cancellation, you have five options:

1. Work the hours later that day.
2. Take the hours as vacation.
3. Take the hours as comp time (if available).
4. Take the hours as unpaid leave.
5. Make up the hours on a different day during the same week.

### Docking

Docking of exempt employees' salary, as defined by the Fair Labor Standards Act, is prohibited. Due to the establishment of the leave and vacation benefits policy under which the employee accrues leave, deduction of established leave balances will be made for less than one day if less than 40 hours were worked during the week. For this policy, vacation, sick leave, holiday, and compensatory time will be applied to the computation of the 40-hour workweek.

### The Fair Labor Standards Act

Applies to all City positions not exempted from the overtime provisions of the Act. Such employees will be entitled to compensation for any hours worked above forty (40) hours in a scheduled workweek at the rate of one and one-half their normal rate of pay.

### Exempt Status

All employees exempt from the overtime provision of the Fair Labor Standards Act shall be expected to work at least 40 hours per week. If the demand for work requires more than 40 hours of work in a single week, it is expected the employee will work additional hours.

### Non-Exempt Employees

For computation of overtime all paid leave time shall be considered time worked for overtime pay computations.

### Chronic Tardiness or Absenteeism

City of Tomah employees must be dependable and punctual. Employees should report for work on time and as scheduled. Supervisors must be notified as soon as possible if an employee cannot arrive for their shift at the designated time. Unplanned absences can disrupt work, inconvenience other employees, and

affect productivity. A poor attendance record or excessive tardiness may be subject to disciplinary action, up to and including termination of employment.

**Lunch Periods, Breaks**

A non-paid, one-half hour lunch period shall normally be provided midway through an employee's shift. Employees who eat lunch within City facilities are to do so away from their workstations, if possible. Every library employee who works a full eight-hour shift will receive a one-hour unpaid lunch period at a time to be determined by the Tomah Head Librarian. In lieu of specific break times, the Tomah Library employees may consume non-alcoholic beverages at their workstation and may take reasonable rest room breaks when necessary. Non-Union sworn police personnel are allowed two (2) 15-minute breaks or a 30-minute paid lunch period/break.

Paid, non-cumulative, fifteen (15) minute breaks may be provided in the morning and afternoon in accordance with department policy. Such breaks are not to be taken at the beginning or at the end of the work shift, and no more than fifteen (15) minutes can be combined with lunch periods. Except for library employees, all employees will be allowed to combine the two fifteen (15) minute breaks for one thirty (30) minute rest period during the morning shift.

**Overtime**

Except for all safety employees, overtime is defined as time worked more than forty (40) hours per week. All overtime shall be approved in advance by the employee's supervisor. It shall be the responsibility of every department head and first line supervisor to assign overtime work when emergencies or other compelling circumstances prevent the reasonable accommodation of additional work through the reassignment of work priorities or through the rescheduling of hours within the same workweek. Overtime shall be equally and impartially distributed among personnel in each area who ordinarily perform such related work in the normal course of their work week. The employer shall keep records of the overtime work. Should an employee have reason to believe that overtime is not being equally and impartially distributed, he/she shall first raise the issue with his/her first line supervisor and/or Department Head. In the event the employee is dissatisfied with the answer/resolution, he/she may contact the Senior Executive Team for the matter to be reviewed. The Senior Executive Team shall investigate the concerns of the employee and provide a written response as to his/her findings and what, if any, action the City of Tomah will take.

The Sergeants in the Police Department shall be eligible for overtime pay at the rate of time and one-half for all hours worked outside of their normal scheduled hours.

Vacation, holidays, and sick leave shall be considered as time worked in computation of overtime and compensatory time.

Call-In: Employees who are required to report for duty/work outside of their regular workday or work cycle shall receive a minimum of 2 hours pay at time and one-half for so doing. This shall not apply to call-in time which immediately precedes the beginning of a scheduled workday/shift.

**Compensatory Time For Non-Exempt Employees**

Compensatory time may be allowed in departments as approved by the department head. In those areas where comp time is allowed, compensatory time must be used in the year it is earned. If an employee will not be able to use the banked hours prior to the end of the year and desires to receive payment in cash for accumulated and unused compensatory time, he/she shall make a written request to the Payroll department by November 1, stating the number of hours of compensatory time that will be or are scheduled for use prior to the end of the year. The remaining balance will be paid out through payroll. Such payment shall be made at the rate in effect on December 1 and shall be paid on or before December 15 of the same year.

All overtime may be "banked" to the employee's credit at the rate of one and one-half (1-1/2) hours for each hour of overtime worked until a maximum of 40 hours has been banked. All overtime worked more than the banked 40 hours shall be paid with the employee's normal paycheck, at the rate of one and one-half (1-1/2) times the employee's regular hourly rate of pay.

Accumulated compensatory time shall be used only with the specific permission of the Employer and

scheduled much as if vacation is scheduled.

**Shift Premium**

Police officers, excluding the Chief of Police, working outside of the scheduled day shift shall receive thirty-five cents (0.35) per hour added to their base rate of pay for shift coverage. This shall not apply to employees scheduled to work the day shift and whose hours of work extend past the day shift hours, unless said employee is providing shift coverage for another employee. A shift premium of thirty-five (35) cents for Police Department Clerical shall apply to the hours of 4:30 p.m. to 8:00 a.m.

**Stand-By Duty**

Employees in the Water & Sewer Departments, designated by the supervisor to be on stand-by duty, shall be paid four (4) hours for each day on stand-by. Stand-by duty shall be defined as being readily available for emergencies or service calls. Stand-by hours, for each day, shall be twenty-four (24) hours. These hours shall commence at 7:00 a.m. and continue to 7:00 a.m. the following morning.

**Pay Periods**

Pay periods shall be the Sunday preceding the payday through the Saturday preceding the next payday. Payroll will be disbursed via direct deposit for all City employees.

**Time Records**

All employees must maintain records in the City of Tomah payroll system. These records shall contain information related to the hours worked, compensatory, sick and vacation time used and holidays. These records may be used to determine workload and productivity. Staffing needs can also be tracked with accurate records. Time records will also be used in considering requests for time off in addition to vacation. Time records must be submitted according to the schedule established by the Senior Executive Team. All hours worked during a pay period should be submitted on the bi-weekly payroll record in which the hours are worked. Falsifying records will result in disciplinary action.

## CHAPTER 9 TRAINING AND DEVELOPMENT

### Senior Executive Team

The Senior Executive Team shall be responsible for the development and coordination of employee training and development programs including the following:

- Periodically analyze and evaluate the overall needs for employee training and development within the organization and discuss such needs with department heads. Police and Fire Chiefs are responsible for development and training of personnel in their respective departments.
- Attempt to match identified needs with available training resources.
- Provide a form for employees to enumerate anticipated expenses.
- Ensure that all employees are informed of upcoming training opportunities that are available to them and encourage their participation in programs that may enhance their opportunities for career enhancement and professional growth.
- Properly credit each employee's personnel file upon successful completion of training and development activities.

### Department Head

Department heads shall provide active leadership in the training and development of employees under their supervision and shall:

- Suggest to the Senior Executive Team any training that would be helpful to employees in their departments.
- Cooperate with the Senior Executive Team in organizing programs and encouraging employees to attend training sessions.
- Assist in assessing the effectiveness of employee training programs and make recommendations for improvements and notifications.
- Grant employees sufficient time to participate in training programs provided that such participation does not unduly interfere with the necessary operations of the department.

### Training/Education, Conferences And/or Conventions

City employees may attend training/education, conferences and/or conventions if attendance is expected to add to their job knowledge and skills. If more than one employee from the same department would like to attend an out-of-town function or training, prior approval must be obtained from the Department Head.

Approval to attend training/education, conferences and/or conventions in Wisconsin and the four (4) adjoining states (Illinois, Iowa, Michigan, and Minnesota) is at the discretion of the Senior Executive Team. Approval by the Senior Executive Team and the City Council is required for training/education, conferences and/or conventions to be attended in other states. If approval is granted, conference fees and time to attend the conference are paid.

To the extent possible, department heads will be expected to anticipate and plan for attendance at conferences, conventions, and training/education as part of their proposed operating budget. Reimbursable costs that should be reflected in projected costs include travel or mileage costs, training/education, conference or convention registration fees, meals, motel, or hotel expense, parking, and toll fees.

In considering individual requests to attend a conference, convention, or training/education, priority will be given to training/education, conferences and conventions sponsored by Wisconsin associations representing local government interests or similar programs for local government employees' interests but conducted by other organizations in Wisconsin or the adjoining states. Second priority will be given to training/education, conferences and conventions that are national in character and conducted outside Wisconsin or the adjoining states.

### Continuing Education And Education Reimbursement

Changes in job requirements, individual responsibilities or technological advances may warrant the City aiding employees who need to improve or develop new job-related knowledge and skills. To this end, the

City may pay tuition, required texts, laboratory materials and other fees associated with programs of instruction offered by the University of Wisconsin System, Western Technical College, or other accredited universities and colleges. A full-time employee is eligible for 50% reimbursement of these costs up to a maximum of one (1) course per semester if:

1. The course of instruction is job-related, reviewed by the department head and approved by the Senior Executive Team before the first day of class.
2. The employee provides written verification of successful completion of the course with a minimum "B" average grade or equivalent.

Workshops, institutes, or similar programs of instruction may also be attended if the purpose in attending them is to improve or develop new job-related knowledge and skills. The policies governing attendance at conferences and conventions will apply.

If an employee is terminated voluntarily or involuntarily for any reason within one (1) year of the education or training, the City shall be fully reimbursed by the employee for costs incurred by the City unless otherwise excused by the City.

**Inservice Training**

Some departments of the City require special in-service training. Such training will be offered and/or coordinated by individuals assigned that responsibility within the departments. Department heads shall keep the Senior Executive Team informed of such programs to keep personnel files up to date.

**New Employee Orientation**

The Senior Executive Team shall develop a program outline to orientate new employees to the City work force.

- o City Clerk. On the first day of employment, or as soon as possible during the first pay period, new employees will meet with the City Clerk; or his/her designee, who shall advise them of all general conditions of employment, such as: Hours of work, fringe benefits, pay, pay periods, City rules, privileges, and responsibilities. All required forms: such as, withholding taxes, insurance enrollments, etc., shall be completed, signed and relevant descriptive literature furnished.
- o Department Heads. The department head (or designee) shall orientate each new employee to the conditions related to the job and work site. Such orientation shall include introductions to fellow workers, work standards, safety regulations, break periods, supplies, etc.

**Trial/ Orientation Work Period**

Every City of Tomah employee hired, re-hired, transferred, or promoted shall be required to successfully complete a trial work period unless exempt under Chapter 62.13. This time shall be used to observe closely and evaluate the employee's performance, to secure the most effective adjustment of the employee to their position. The policy pertaining to Performance Evaluations must be adhered to. Only employees whose performance meets the acceptable standard of work will be recommended for regular appointments.

**Trial and Training**

The "Trial and Training Period," except for police officers and firefighters, shall be up to six (6) months. The police officer "Trial and Training Period" shall be up to twelve (12) months and firefighters up to eighteen (18) months. The City Council may terminate employment at any time during the "Trial and Training Period" without reason. Termination at any time, either during the "Trial and Training Period" or after, shall be at will.

**Extension**

In rare or unusual circumstances or conditions that prevent the making of a full and fair determination as a basis for requesting regular appointment or terminating the employee, a three (3) month extension of the trial work period may be granted. Requests for extension of the trial and training period must be made through the proper Board or Commission and the Senior Executive Team. Requests for extension must be submitted by the beginning of the final month of the trial work period and shall be specific to the reasons why the extension is required. A copy of that request shall be provided to the employee that it pertains to.

**Leave Benefits**

Employees shall, during the trial work period, accumulate holiday pay, sick leave, and vacation. Employees are eligible to utilize all leave benefits as they are accrued.

## CHAPTER 10 PERFORMANCE EVALUATIONS

### Administration

The Senior Executive Team shall be responsible for the overall administration of the employee performance evaluation program and shall advise and assist employees, raters, and department heads to ensure that performance evaluation procedures are managed according to the provisions of this chapter.

### General Provisions

- Each employee shall have their performance formally evaluated at a minimum of once per year, unless otherwise determined by the City Council.
- All performance evaluations shall be documented in writing on forms approved by the Senior Executive Team. The forms shall provide for a place where the employee may, but shall not be required to, add his/her own written comments in response to the performance evaluation.
- Employees on trial and training shall have their performance evaluated in writing upon the completion of the trial and training period as conditions warrant.
- Copies of all performance evaluation documents regarding an employee are to be made available to that employee upon request.
- The rater shall normally be the employee's immediate supervisor. The rater shall be responsible for completing a performance evaluation report at the time prescribed for each employee under their supervision.
- There must be a mutually clear understanding of the job the employee is expected to perform, the work standards expected by the supervisor, how well the employee is performing the work, and what the employee can do to improve job performance. Once the evaluation has been completed, it is placed in the employee's file in the City Clerk's office.
- Salary adjustments established by the step scale are based upon the department head's recommendation following a satisfactory performance evaluation. The evaluation should take place 30-60 days prior to the end of the calendar year. This is also an opportunity to review the current job description.

## CHAPTER 11 UNACCEPTABLE JOB PERFORMANCE/DISCIPLINARY ACTION

### Standards For Discipline

This policy excludes police and fire personnel who are governed under Chapter 62.13 for disciplinary matters. Discipline may result when an employee’s actions do not conform with accepted standards of good behavior, when an employee violates a policy or rule, when an employee’s performance is not acceptable, or when the employee’s conduct is detrimental to the interests of the City of Tomah. Disciplinary action may call for any of four steps – verbal warning, written warning, suspension (with or without pay) or termination of employment – depending on the problem and the number of occurrences. There may be circumstances when one or more steps are bypassed. Certain types of employee problems are serious enough to justify either a suspension or termination of employment without going through progressive discipline steps. The City of Tomah reserves the right, in its sole discretion, to impose disciplinary action as may be appropriate to the circumstances.

### New Employees

New employees during their trial and training period may be disciplined up to and including termination from employment by the City in its sole discretion.

### Non-Trial And Training/Regular Employee

A non-trial and training/regular employee may be disciplined or terminated for “cause.” Such discipline or termination shall be subject to the grievance procedures set forth in this policy manual. “Cause” shall be defined as the following:

- There is a factual basis for discipline up to and including termination consistent with the above-stated Standards for Discipline; and
- The discipline up to and including termination imposed by the City must be reasonable.

### Due Process

Before discipline is administered, supervisors must make sure that the following requirements of due process have been met:

- Provide all employees with the rules, regulations, standards, and expectations of the department.
- Train employees to know and understand the rules, regulations, standards, and realistic expectations.
- Inform an employee immediately when his or her conduct is inappropriate; where possible, state the rule or regulation violated and the specific discipline you are administering.
- Make sure there is documented evidence to support your contentions.
- Provide the employee with an opportunity to explain their behavior and to question, refute or challenge the basis of your action, or the contention of any other individuals involved within a reasonable period.

### Consistency

Discipline will be administered consistently for similar behavior of employees. Progressive discipline is a normal course of action; however, it is not required to follow each step and under certain circumstances it may not be possible to do so. For example, these steps need not be followed in a case of dishonesty, gross insubordination, recklessness resulting in personal injury or property damage, a major violation of work rules, sexual harassment or whenever a supervisor, along with the Senior Executive Team agree that the behavior exhibited justifies immediate suspension or termination. Every employee is considered at will and is subject to the City of Tomah’s requirements for satisfactory performance absent a written contract to the contrary.

- At every step, the employee should be given the opportunity to explain his or her behavior.
- All disciplinary discussions & actions should remain confidential where possible.
- The following is the general guideline for when progressive discipline is deemed appropriate by the



City of Tomah:

**Step I: Oral Discipline**

**Step II: Written Discipline**

**Step III: Decision Making Leave or Suspension**

**Step IV: Termination**

**Veterans**

An honorably discharged Veteran who is entitled to the protections of the Veterans Preference Act, prior to dismissal, shall be notified in writing of the intent to discharge and notified of their right to request a hearing. In the event of suspension or termination of a Veteran, coordinate each step of the disciplinary actions with the City Clerk's Office.

## CHAPTER 12 GRIEVANCE PROCEDURE

It is the policy of the City Council of the City of Tomah that all employees are treated fairly and equitably in matters affecting their employment. Each employee who feels they have not been so treated has a right to present their grievance to the appropriate management officials for prompt consideration and an equitable decision. The filing of a grievance by an employee will not reflect unfavorably on their standing, performance, loyalty, or desirability to the public service, and shall be without fear of reprisal.

### Administration

The Senior Executive Team shall supervise and administer the grievance process. Supervisors and department heads shall keep the Senior Executive Team informed of all grievances in progress.

### Definition Of A Grievance

A grievance is a complaint regarding unsafe or hostile working conditions, harassment, unjust application of discipline, the unfair application or violation of personnel rules and regulations of the City or the department for which the employee works.

### Grievance Procedure

This policy is intended to comply with Section 66.0509, Wis. Stats., and provides a grievance procedure addressing issues concerning workplace safety, discipline, and termination. This policy applies to all employees covered under Section 66.0509, Wis. Stats., other than police and fire employees subject to Section 62.13(5), Wis. Stats. An employee may appeal any level of discipline under this grievance procedure. For purposes of this policy, the following definitions apply:

- "Employee discipline" includes all levels of progressive discipline, but shall not include the following items:
  - Placing an employee on paid administrative leave pending an internal investigation.
  - Counseling, meetings, or other pre-disciplinary action.
  - Actions taken to address work performance, including use of a performance improvement plan or job targets.
  - Demotion, transfer or change in job assignment; or
  - Other personnel actions taken by the employer are not a form of progressive discipline.
- "Employee termination" shall include action taken by the employer to terminate an individual's employment for misconduct or performance reasons, but shall not include the following personnel actions:
  - Voluntary quit.
  - Layoff or failure to be recalled from layoff at the expiration of the recall period.
  - Retirement.
  - Job abandonment, "no-call, no-show," or other failure to report to work; or
  - Termination of employment due to medical condition, lack of qualification or license, or other inability to perform job duties.
- "Workplace safety" is defined as conditions of employment affecting an employee's physical health or safety, the safe operation of workplace equipment and tools, safety of the physical work environment, personal protective equipment, workplace violence, and training related to same. Any written grievance filed under this policy must contain the following information:
  - The name and position of the employee filing it,
  - A statement of the issue involved,
  - A statement of the relief sought,
  - A detailed explanation of the facts supporting the grievance.
  - The date(s) the event(s) giving rise to the grievance took place,
  - The identity of the policy, procedure or rule that is being challenged.
  - The steps the employee has taken to review the matter, either orally or in writing, with the employee's supervisor; and

- The employee’s signature and the date.

**Steps of the Grievance Procedure**

Employees should first discuss complaints or questions with their immediate supervisor. Supervisors and employees should make every reasonable effort to resolve any questions, problems or misunderstandings that have arisen before filing a grievance.

**Step 1 – Written Grievance Filed with the Department Head** The employee must prepare and file a written grievance with the Department Head within five (5) business days of when the employee knows, or should have known, of the events giving rise to the grievance. The Department Head or his/her designee will investigate the facts giving rise to the grievance and inform the employee of his/her decision, if possible, within ten (10) business days of receipt of the grievance. In the event the grievance involves the Department Head, the employee may initially file the grievance with the Senior Executive Team, who shall conduct the Step 1 investigation.

**Step 2 – Review by Senior Executive Team** If the grievance is not settled at Step 1, the employee may appeal the grievance to the Senior Executive Team within five (5) business days of the receipt of the decision of the department head at Step 1. The Senior Executive Team or his/her designee will review the matter and inform the employee of his/her decision, if possible, within ten (10) business days of receipt of the grievance.

**Step 3 – Impartial Hearing Officer** If the grievance is not settled at Step 2, the employee may request in writing, within five (5) business days following receipt of the Senior Executive Team’s decision, a request for written review by an impartial hearing officer. The City shall select the impartial hearing officer. The hearing officer shall not be a City employee. In all cases, the grievant shall have the burden of proof to support the grievance. The impartial hearing officer will determine whether the City acted in an arbitrary and capricious manner. This process does not involve a hearing before a court of law; thus, the rules of evidence will not be followed. Depending on the issue involved, the impartial hearing officer will determine whether a hearing is necessary, or whether the case may be decided based on a submission of written documents. The impartial hearing officer shall prepare a written decision.

**Step 4 – Review by the Governing Body** If the grievance is not resolved after Step 3, the employee or the Senior Executive Team shall request within five (5) business days of receipt of the written decision from the hearing officer a written review by the Governing Body. For Library employees, the appeal shall be filed with the Library Board. For all other employees, the appeal shall be filed with the City Council. The City Council shall not take testimony or evidence; it may only determine whether the hearing officer reached an arbitrary or incorrect result based on a review of the record before the hearing officer. The matter will be scheduled for the City Council’s next regular meeting. The City Council will inform the employee of its findings and decision in writing within ten (10) business days of the City Council meeting. The City Council shall decide the matter by majority vote and this decision shall be final and binding.

An employee may not file a grievance outside of the time limits set forth above. If the employee fails to meet the deadlines set forth above, the grievance will be considered resolved. If it is impossible to comply with the deadlines due to meeting notice requirements or meeting preparation, the grievance will be reviewed at the next possible meeting date. An employee must process his/her grievance outside of normal work hours, unless the employee elects to use accrued paid time (vacation, comp time etc.) to be paid for time spent processing his/her grievance through the various steps of the grievance procedure.

## CHAPTER 13 EMPLOYMENT TERMINATION

### Notification

The City of Tomah requests a two (2) week written notice from any employee who is resigning or retiring from their position with the City. The notice must include the effective date of termination. The City of Tomah requires thirty (30) day written notice from any employee serving as a department head that is resigning or retiring from their position with the City. The notice must include the effective date of termination. (The Senior Executive Team will give notice as per the contract in force at that time.) Sick leave shall be paid out as specified in the Sick & Bereavement Leave Policy Statement.

### Termination During Trial And Training

New employees terminated during their Trial and Training Period shall be ineligible for any form of benefit pay out upon termination. If such termination is voluntary, no days during the notice period shall be eligible for vacation, sick time, or holiday pay.

### Retirement

Persons retiring for the purpose of establishing eligibility for annuity payment under the Wisconsin Retirement System and/or Social Security (including disability retirement annuity benefits) shall be eligible for a pay out of all earned and accrued vacation credits. Such payments shall be made at the rate of pay in effect as of the employee's last day of work on the job.

If the total pay-out is less than \$2,500, payment will be made directly through payroll with the last paycheck. If the pay-out totals more than \$2,500, the retiring employee will receive a call from an administrator of the City's Retirement Plan Administration Services representative for an exit interview to determine if the funds will go into the 401(a) Special Pay Plan or the Prime-Plan (trust). As a 401(a) Special Pay Plan participant, accumulated leave eligible for a payout will be converted to the dollar amount and upon receipt of all necessary documentation, forwarded to the third-party administrator. This benefit plan provides a FICA tax free payment made into your Special Pay Plan account. State and Federal taxes are deferred until the money is withdrawn from the account. The plan is completely free of sales charges and funds are immediately available for withdrawal after the account has been funded.

If the Prime-Plan (trust) is selected, the funds will be sent to the City's Post-Retirement Incurred Medical Expense Plan, which is created to pay for post-retirement medical insurance premiums and reimbursed medical expenses on a "tax-Free" basis. Income taxes will never be paid on this benefit.

For participants who are classified as WRS Protective Services and retire between the age of 50 and 59 ½, the City of Tomah will make whole lump sum distributions that are processed within 30 days of funding the participant's Special Pay Account with the City. The City will pay 2.35% (10%-7.65% for FICA) to the protective participant direct. The retiring WRS protective employee shall provide documentation that the lump sum distribution was processed within 30 days and make a written request for the 2.35% reimbursement from the City.

### Resignation

Non-trial and training employees voluntarily terminating their employment for purposes other than retirement and, who provide proper notice in accordance with Section B above, shall be eligible for a pay out of all vacation time accumulated up to the employee's last day on the job.

If the total pay-out is less than \$2,500, payment will be made directly through payroll with the last paycheck. If the pay-out totals more than \$2,500, the terminating employee will receive a call from the Administrator of the City's Plan representative for an exit interview to determine if the funds will go into the 401(a) Special Pay Plan or the Prime-Plan (trust). As a 401(a) Special Pay Plan participant, accumulated leave eligible for a payout will be converted to the dollar amount and upon receipt of all necessary documentation forwarded to the third-party administrator. This benefit plan provides a FICA tax free payment made into your Special Pay Plan account. State and Federal taxes are deferred until the money is withdrawn from the account. The plan is completely free of sales charges and funds are immediately available for withdrawal after the account has been funded.

If the Prime-Plan (trust) is selected, the funds will be sent to the City's Medical Expense Plan, which is created to pay for medical insurance premiums and reimbursed medical expenses on a "tax-Free" basis. Income taxes will never be paid on this benefit.

**Letter Of Recommendation**

Upon request, persons who voluntarily terminate their employment may be provided with a letter of recommendation from their supervisor.

**Dismissal**

Persons involuntarily terminated (dismissed) from City employment for misconduct shall be ineligible for any form of termination pay other than payment for time worked. Misconduct is defined as: Willful and wanton disregard of employer interests or employer standards of behavior, deliberate rule violation, or carelessness/negligence to such extent that it shows wrongful intent or evil design.

**Health Insurance Continuation**

Persons retiring or terminating their employment for any reason shall be eligible to continue their participation in the City's Group Health Insurance Program in accordance with state and federal laws.

Continued participation shall be contingent upon the retired/terminated/ or laid off employee paying the full monthly premium for such coverage. The employee will have two options: 1) Pay the total premium immediately, or 2) Pay by the 15th of the month for coverage the following month (January 15th for February coverage, February 15th for March coverage, etc.). This procedure will be followed each month. Payment is due regardless of whether an invoice is received. If the insurance premium is not received by the 15th of the month, cancellation will be automatic commencing with the first of the following month.

The Federal Consolidated Omnibus Budget Reconciliation Act (COBRA) gives employees and their qualified beneficiaries the opportunity to continue health insurance coverage under the City of Tomah's health plan when a qualifying event would normally result in the loss of eligibility." Common qualifying events include resignation, termination of employment, or death of an employee; a reduction in an employee's hours or a leave of absence; an employee's divorce or legal separation; and a dependent child no longer meeting eligibility requirements. The City of Tomah provides each eligible employee with a written notice describing rights granted under COBRA when the employee becomes eligible for coverage under the City of Tomah health insurance plan. The notice contains valuable information about the employee's rights and obligations.

**Health Insurance Termination Benefit**

An employee's health coverage will terminate at the end of the month in which the employee retires or ceases active work in an eligible class. However, the employee will have the option to continue health benefits under the Consolidated Omnibus Budget Reconciliation Act (COBRA) if COBRA requirements are met and monthly premiums have been paid by the employee.

**Exit Interviews**

An exit interview is used to gain insight into the effectiveness of City of Tomah personnel and managerial practices, to determine where personnel policies and procedures need review or revision, and to determine where supervisor or managerial practices need modification or improvement. When possible, an exit interview shall be conducted with an employee who is leaving City employment regardless of their length of service, position, or circumstances of separation.

1. The Senior Executive Team shall conduct interviews with employees leaving City service to determine if separation is in any way related to personnel practices, type of supervision, misunderstanding or for personal reasons.
2. Department heads shall notify the Senior Executive Team as soon as they learn that one of their employees is leaving. The Senior Executive Team, or his/her designee, shall then schedule a time and place for the interview which normally would be during the employee's last day of work.
3. All employees enrolled in the Wisconsin Retirement System must meet with the City Clerk prior to their last day of employment.

## CHAPTER 14 CONFLICT OF INTEREST

### Conflict Of Interest

No City employee shall use their office of position for personal financial gain or the financial gain of their family. No employee shall engage in their own business activity, except private employment, or render services for private interests when such employment, business activity or service is incompatible with the proper discharge of their official duties or would impair their independence of judgment or action in the performance of their official duties. No employee shall use or disclose "privileged information" gained during or by reason of their official position or activities.

Our citizens and vendors entrust the City of Tomah with essential information relating to their businesses. In safeguarding the information received, the City of Tomah earns the respect and further trust of our citizens and vendors. Your employment assumes an obligation to maintain confidentiality, even after you leave the City of Tomah. If you are questioned by someone outside the City or your department, please refer the request to your supervisor, the Senior Executive Team or Mayor. No one is permitted to remove or make copies of any City records, reports, or documents without prior management approval. Because of its seriousness, disclosure of confidential information may lead to termination of employment.

### Political Activity

No employee is precluded from engaging in political activity provided that such activity does not interfere with normal work performance, is not conducted during normal working hours, and does not involve the use of City equipment or property. Employees are specifically prohibited from directly or indirectly coercing any person to hold or contribute monetary or other types of assistance to any political candidate, party, or purpose. Under provisions of the Federal Hatch Act, employees who are principally employed in an activity that is financed in whole or in part by federal loans or grants cannot become political candidates in partisan elections.

### Nepotism

The City of Tomah permits members of the same family to work for the City. The City will not, however, consider or accept employment applications from individuals whose employment would result in a supervisor/subordinate relationship or a conflict of interest.

Relatives are defined as: parent, spouse, child, sibling, grandparent, grandchild, aunt, uncle, cousin, in-law or step-relative, or any person with whom the employee has a close personal relationship, such as a domestic partner, romantic partner, or co-habitant.

If a conflict develops during employment, the Senior Executive Team will evaluate the situation on a case-by-case basis. If needed, supervision may be shifted to another supervisor to eliminate the conflict and/or one employee may have to transfer to another department or resign.

This policy is not for the purpose of depriving any citizen of an equal opportunity to City employment. This policy specifically applies to permanent, regular full and part-time employees. Seasonal employees are exempt from this provision and any conflict which develops shall be addressed by the Senior Executive Team on a case-by-case basis. It is solely to eliminate the possibility of preferential treatment in favor of relatives or to subject the employing authority to criticism. Police and Fire personnel are exempt from this provision as the Police and Fire Commission has sole and exclusive authority of hiring per Wisconsin Statute.

### Gifts And Gratuities

No City employee shall accept anything of value whether in the form of a gift, service loan or promise from any person, who, to his/her knowledge, has a direct financial interest in any transaction or official business with the City, which may tend to impair his/her independence of judgment or action in the performance of his/her official duties. However, it is not a conflict of interest for an employee to receive an unsolicited item of nominal intrinsic value.

## CHAPTER 15 RECORDS MANAGEMENT

### Individual Personnel Files

An individual personnel file of record shall be maintained in the City Clerk's office for each person employed by the City of Tomah. The active files shall consist of the individual files of all persons currently on the City payroll and those employees in active employment status. The inactive files shall consist of the individual files of all persons formerly employed by the City. At a minimum, the individual files of all current employees shall contain the following:

1. The full name, current address, telephone number and Social Security number of the employee.
2. The title of the position currently held.
3. The employee's initial starting date.
4. The employee's original application and/or resume for employment.
5. Any required payroll deduction or withholding authorization forms.
6. All appropriate fringe benefit enrollment and waiver forms.
7. All personnel action forms and official correspondence, notes, and documents relative to the employee's employment with the City of Tomah.

Exception: Public safety records are subject to review by the Police and Fire Commission.

Individual records relative to employee grievances, physical fitness, occupational injury, and job performance shall be maintained for each employee in the City Clerk's office. Any such records, including individual files, shall be considered confidential in order to prevent the invasion of privacy, and in accordance with applicable Law, shall be provided only to the employee; or their authorized representative as provided for in Section C below, the Senior Executive Team, the individual's department head and immediate supervisor(s) and authorized federal and state representatives who have cause to review such official records for official reason, unless otherwise directed by law.

### Access To Individual Files

Access to personnel documents shall be granted to an employee or their authorized representative during City office hours within two (2) workdays of the submission of such request, in writing, in accordance with Section 103.13 of the Wisconsin Statutes. No documents may be removed from individual personnel files without the expressed written permission of the Senior Executive Team. Copies of documents contained within an individual's personnel file shall be provided to the individual or their authorized representative upon request.

- The requesting party shall be assessed a reasonable fee for the cost of reproducing any such document.
- Public access to individual personnel files shall be restricted to ensure the privacy of employees, to the extent allowable by law.
- Such access may be granted under certain conditions in accordance with procedures established by the City Attorney.

### Other records

The City Clerk shall be accountable for the generation and maintenance of all City payroll records and related reports.

### Access to Other Records

Public access to any such employer records and reports, including the payroll register, shall be provided to any person requesting such during City office hours, within seven (7) workdays of the submission of such request with a maximum of two requests per calendar year, in writing when possible; and if not confidential as determined by law. Copies of any such record and reports shall be made available upon request when appropriate. The requesting party shall be assessed a reasonable fee for the cost of reproducing any such document and any applicable administrative costs pursuant to the City fee schedule and the public records

law.

**Destruction Of Records**

Employee dates of employment records shall be kept permanently. Payroll records shall be kept pursuant to current law. Applications and examinations may be destroyed in accordance with the law. The City Clerk may destroy other records, including correspondence, at his/her discretion.

**Reports**

The Senior Executive Team shall provide the City Council with reports and information relating to personnel actions.



## CHAPTER 16 DRUGS & ALCOHOL-FREE WORKPLACE POLICY

### Statement Of Policy

The City of Tomah is concerned about the use of alcohol, illegal drugs, and controlled substances as it affects the workplace. Use of these substances on or off the job can detract from an employee’s work performance, efficiency, safety, and health. In addition, the use of these substances on the job constitutes a potential danger to the welfare and safety of employees. **It is The City of Tomah’s policy to maintain a workplace that is free from the effects of drug and alcohol abuse.** Employees are expected to report to work free from any substances that could inhibit their ability to perform their duties. Failure to comply with this policy will lead to disciplinary action up to and including discharge.

### Reporting Of Drug Conviction

As required by the Drug Free Workplace Act, Public Law 100-690, Title V, Subtitle D, all City employees are hereby notified that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance, alcohol or drug paraphernalia is prohibited in the workplace. Furthermore, this law makes it a condition of employment that all City employees abide by the Drug and Alcohol-Free Workplace Policy and notify the City (your immediate supervisor or the Senior Executive Team) of any criminal drug statute conviction for a violation occurring in the workplace no later than five (5) days after such conviction.

### Prevention And Rehabilitation

The goals of this policy are prevention and rehabilitation whenever possible, rather than discipline or termination. The City encourages employees who have an alcohol or other drug problem to seek help to deal with their problem. For more details on this program, contact the Senior Executive Team.

### Leave Of Absence Prior To Testing

An employee may be permitted to take a leave of absence for the purpose of undergoing treatment pursuant to an approved program of alcoholism or drug use. Leave of absence must be requested prior to the commission of any act subject to disciplinary action. An employee requesting such a leave of absence must use any paid benefit time prior to using unpaid leave and must complete information required under FMLA.

Employees requesting to return to work from a leave of absence for drug use or alcoholism shall be required to submit to three tests without prior notice on the following basis:

- Two (2) tests to occur within six (6) months of the employees return to employment.
- One (1) test to occur within 6-12 months after the employee’s return to employment.

A positive test result or a refusal to submit to testing will subject the employee to discharge.

### Prohibited Conduct For Commercial Motor Vehicle Operators

Pursuant to Federal regulations (49 C.F.R. Parts 40 and 38) of the Omnibus Transportation Testing Act of 1991, all employees who operate a commercial motor vehicle will be subject to the drug testing and policies for the city to follow those regulations.

### Prohibited Conduct For All City Employees

In conjunction with this policy, the City of Tomah prohibits employees from engaging in the following conduct:

- Reporting for duty or remaining on duty while under the influence of alcohol or a controlled substance.
- Deliberately misusing this policy regarding subordinates; and
- Providing false information in connection with a test, or falsifying test results through tampering, contamination, dilution, adulteration, or substitution.

The following rules and standards of conduct apply to all employees either on City of Tomah property or

during the workday.

- Employees are prohibited from the use, sale, dispensing, distribution, possession, or manufacture of illegal drugs and narcotics or alcoholic beverages on City premises or work sites. Employees are prohibited from the possession, use or sale of illegal drugs when such activities adversely affect job performance, job safety, or the City's reputation in the community. Employees are prohibited from the use of prescription drugs that may affect their motor skills, judgment, or in any way adversely affect their performance. In addition, employees are prohibited from the off-premises use of alcohol or other drugs (except as prescribed by a physician) when such activities adversely affect job performance and/or job safety.
- If an employee tests positive for drugs and/or alcohol at any time during the first 90 days of employment or during their introductory period, whichever is greater, their employment with **will be immediately terminated.**
- Employees will be subject to disciplinary action, up to and including termination, for violations of this policy. Such violations include, but are not limited to, possessing illegal or non-prescribed drugs and narcotics or alcoholic beverages at work; being under the influence of such substances while working; using them while working; or dispensing, distributing, or illegally manufacturing or selling them on City premises and work sites.
- All employees are subject to the Drug-Free Workplace Act. Any employee who is convicted of a criminal drug violation must notify the city in writing within five calendar days of the conviction. The organization will take appropriate action within 30 days of notification.
- Supervisors will report immediately any action by an employee who demonstrates an unusual behavior pattern. The Senior Executive Team, along with the supervisor or manager, will determine whether the employee should be tested for drugs and/or alcohol. The City will arrange for professional transportation.
- Employees who are experiencing work-related or personal problems resulting from drug, narcotic, or alcohol abuse or dependency may request, or be required to seek counseling help at the employee's expense. Required counseling will be kept confidential and will not have any influence on performance evaluations. Job performance alone, not the fact that an employee seeks counseling, is the basis of all performance appraisals.
- Any employee who is abusing drugs or alcohol may request and may be granted a leave of absence to undertake rehabilitation treatment. Additionally, there may be times when the company requires an employee to undergo rehabilitation for alcohol or drug abuse. Refusal to of such treatment may result in termination of employment.

### Drug And Alcohol Testing

Refusal by a City employee to take a required drug and/or alcohol test will result in the removal of that employee from the employee's assignment(s) which, in turn, may result in discipline up to and including discharge.

Employees will be drug tested for the following reasons:

- Pre – employment – for identified positions.
- Reasonable Suspicion
- Return-To-Duty/Follow-up Testing
- CDL Drivers according to DOT Policy

### Prescription Drugs

Before performing work-related duties, employees must notify their supervisor if they are taking any medications or drugs which may affect the employee's mental function, motor skills, or judgement. It is the responsibility of the employee to inform his/her physician of the type of safety-sensitive function that the employee performs in order that the physician may determine if the prescribed substance could interfere with the safe and effective performance of the employee's duties or operation of City equipment. However, as required by the Federal Regulations, any employee who uses or possesses medication containing alcohol while on duty or who tests positive for alcohol will be removed from his/her position, and be subject

to the provisions of this policy, even though the reason for the positive alcohol test is the fact that the employee's prescription or non-prescription medication contains alcohol.

A legally prescribed drug is one where the employee has a prescription or other written approval from a physician for the use of the drug during medical treatment. The prescription must include the patient's name, the name of the substance, quantity/amount to be taken, and the period of authorization. The misuse or abuse of legal drugs while performing City business is prohibited by City policy.

**Positive Drug Test Result**

Any employee who tests positive for controlled substances is subject to discipline, up to and including termination. Any employee who tests positive will be immediately removed from duty, referred for assessment and will be required to successfully complete recommended rehabilitation including continuing care at their expense. Employees must be evaluated by a substance abuse professional and determined to be fit to return to work prior to their release to work. The employee must have a negative result on a return to duty drug test. Follow up random drug testing to monitor the employee's continued abstinence from drug use will be required if the employee is determined as needing rehabilitation by the assessment.

For the purposes of determining drug test results, a dilute specimen will be considered a positive result. An employee will be subject to disciplinary action up to and including termination of employment if he/she refuses a drug test, adulterates, or dilutes the specimen, substitutes the specimen with that from another person or sends an imposter, will not sign the required forms, or refuses to cooperate in the testing process in such a way that prevents completion of the test.

## CHAPTER 17 HARASSMENT AND DISCRIMINATION

### Policy

It is the policy of the City of Tomah that all employees have the right to work in an environment free of all forms of harassment. The City of Tomah will not tolerate, condone, or allow harassment by any employee or other non-employees who conduct business with the City. The City of Tomah considers harassment and discrimination against others to be forms of serious employee misconduct. Therefore, the City shall take direct and immediate action to prevent such behavior and to remedy all reported instances of harassment and discrimination. A violation of this City policy can lead to discipline up to and including termination with repeated violations, even if “minor,” resulting in greater levels of discipline as appropriate.

### Prohibited Activity

Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct of a sexual nature when:

- Submission to such conduct is made either explicitly or implicitly under a term or condition of employment.
- Submission to or rejection of such conduct by an employee is used as the basis of employment decisions affecting the employee.
- Such conduct has the purpose or effect of unreasonably interfering with an employee’s work performance or creating an intimidating, hostile, or offensive working environment.
- Harassment is any verbal, written, visual or physical act that creates a hostile, intimidating, or offensive work environment or interferes with an individual’s job performance.

No employee shall either explicitly or implicitly ridicule, mock, deride, or belittle any person.

Employees shall not make offensive or derogatory comments to any person, either directly or indirectly, based on race, color, sex, religion, age, disability, sexual orientation, or national origin. Such harassment is a prohibited form of discrimination under state and federal employment law and/or is also considered misconduct subject to disciplinary action by the City.

### Covered Individuals

Individuals covered under this policy include employees and applicants for employment, volunteers, members of the public, vendors, and elected officials.

### Employer Responsibilities

- Training and counseling all employees on the types of behavior prohibited, and the City’s policy and procedures for reporting and resolving complaints of harassment.
- Stopping any observation that may be considered harassment, and taking appropriate steps to intervene, whether the involved employees are within his/her line of supervision.
- Taking immediate action to prevent retaliation towards the complaining party and to eliminate the hostile work environment where there has been a complaint of harassment, pending investigation. If a situation requires separation of the parties, care should be taken to avoid actions that retaliate against the complainant. Transfer or reassignment of any of the parties involved should be voluntary if possible and, if non-voluntary, should be temporary pending the outcome of the investigation; and
- Monitoring the unit work environment daily for signs that harassment may be occurring.

Failing to fulfill these responsibilities will be considered in any evaluation or promotional decisions and may be grounds for discipline.

Each supervisor has the responsibility to assist any employee of this agency who comes to that supervisor with a complaint of harassment in documenting and filing a complaint with the internal investigations authority as designated by the Senior Executive Team.

Each employee of this agency is responsible for assisting in the prevention of harassment through the following acts:

- Refraining from participation in, or encouragement of actions that could be perceived as harassment.
- Reporting acts of harassment to a supervisor; and
- Encouraging any employee who confides that he or she is being harassed or discriminated against to report these acts to a supervisor.

Failure of any employee to fulfill the above responsibilities will be considered in any performance evaluation or promotional decisions and may be grounds for discipline.

**Complaint Procedures**

1. Any employee encountering harassment is encouraged but not required to inform the person that his or her actions are unwelcome or offensive. This initial contact can be either verbal or in writing. The employee is to document all incidents of harassment to provide the fullest basis for investigation.
2. Any employee who has successfully attempted to terminate the harassment by means of Number 1 above and who believes that he or she is being harassed shall report the incident(s) as soon as possible to their supervisor so that steps may be taken to protect the employee from further harassment and so that appropriate investigative and disciplinary measures may be initiated. Where doing so is not practical, the employee may instead file a complaint with another supervisor, the Senior Executive Team, or the Mayor. The supervisor or other person to whom a complaint is given shall meet with the employee and document the incident(s) complained of the person(s) performing or participating in the harassment, any witnesses to the incident(s) and the date(s) on which it occurred.
3. Any employee who does not feel it is practical to file their complaint with either the Senior Executive Team or the Mayor, may file the complaint with either or both of the following:
  - State Equal Rights Agency
  - Equal Employment Opportunity Commission

If the employee exercises the reporting options above, they must file a copy of the complaint with the Senior Executive Team within 24 hours of filing of the complaint.

4. The Senior Executive Team shall be responsible for investigating any complaint alleging harassment or discrimination.
  - The Senior Executive Team shall immediately notify the Mayor and the City Attorney if the complaint contains evidence of criminal activity, such as battery, rape, or attempted rape.
  - The investigation shall include a determination as to whether the person is harassing other employees, and whether other City employees participated in or encouraged the harassment.
  - The Senior Executive Team shall inform the parties involved of the outcome of the investigation.
  - A file of harassment and discrimination complaints shall be maintained in a secure location.
5. There shall be no retaliation against any employee for filing a harassment or discrimination complaint, or for assisting, testifying, or participating in the investigation of such a complaint.
6. The complaining party's confidentiality will be maintained throughout the investigatory process to the extent practical and appropriate under the circumstance.
7. Complaints or employees accused of harassment may file a grievance. Appeal in accordance with City procedures when they disagree with the investigation or disposition of a harassment claim.
8. This policy does not preclude any employee from filing a complaint or grievance with an appropriate outside agency.

**Retaliation**

- Retaliation against any employee for filing a harassment or discrimination complaint, or for

assisting, testifying, or participating in the investigation of such a complaint, is illegal and is prohibited by the City and by federal statutes.

- Retaliation is a form of employee misconduct. Any evidence of retaliation shall be considered a separate violation of this policy and shall be managed by the same complaint procedures established for harassment and discrimination complaints.
- Monitoring to ensure that retaliation does not occur is the responsibility of the Mayor, supervisors, and the Senior Executive Team.

**Definitions**

- Verbal Harassment: Sexual innuendoes, degrading, or suggestive comments, repeated pressure for dates, jokes of a sexual nature, unwelcome sexual flirtations, degrading words used to describe an individual, obscene and/or graphic descriptions of an individual’s body or threats that job, wages, assignments, promotions or working conditions could be affected if the individual does not agree to a suggested sexual relationship.
- Non-verbal: Sexual suggestive or offensive objects or pictures, inappropriate usage of voicemail, e-mail, the internet, or other such sources to express or obtain sexual materials, comments, etc. printed or written materials including offensive cartoons, suggestive or offensive sounds, whistling, catcalls, or obscene gestures. Any material that inappropriately raises the issues of sex or discrimination. Treating an employee differently than other employees when they have refused an offer of sexual relations.
- Physical: Unsolicited or unwelcome physical contact of a sexual nature, which may include touching, hugging, massages, kissing, pinching, patting, or regularly brushing against the body of another person.
- Other Forms of Harassment: Persistent and unwelcome conduct or actions based on disability, sex, arrests or conviction record, marital status, sexual orientation, membership in the military reserve, or use or non-use of lawful products away from work is prohibited under this policy and s. 111.31-111.39, Wisconsin Statutes.
- Harassment on any basis (race, sex, age, disability, etc.) exists whenever: Submission to harassing conduct is made, either explicit or implicit, a term or condition of an individual’s employment, submission to or rejection of such conduct is used as the basis for an employment decision affecting an individual; the conduct interferes with an employee’s work or creates an intimidating, hostile or offensive work environment. Such conduct is prohibited under this policy and 111.31-111.39 Wisconsin Statutes.
- Unwelcome: Sexual conduct is unwelcome whenever the person subjected to it considers it unwelcome. The conduct may be unwelcome even though the victim voluntarily engages in it to avoid adverse treatment.

**Change in Law**

In the event any applicable State and/or Federal Laws or Rules are changed, this policy will be deemed updated to comply with those changes.

## CHAPTER 18 SICK LEAVE

This chapter sets forth the process whereby sick leave is accumulated and the means whereby employees of the City of Tomah may be eligible for paid time off for sick leave purposes.

### Definition

Sick leave is a form of paid time off which may be provided to permanent employees for periods of absence which are necessitated by personal illness or injury of the employee; or for attending immediate members of the employee's family who, because of illness or bodily injury, require the employee's personal care. Sick leave may also be granted to an employee for their exposure to a contagious disease during the contagious period. In this policy, the definition of "immediate family" is defined as the employee's spouse, child/stepchild, parent, stepparent, brother, stepbrother, brother-in-law, sister, stepsister, sister-in-law, mother-in-law, father-in-law, son-in-law, daughter-in-law, legal guardian, grandparents, and grandchildren.

### Hours Accumulation

Full-time, regular employees shall accrue sick leave at the rate of 8 hours of sick leave per one month of continuous service, and time can be accumulated indefinitely. Sworn officers hired prior to July 21, 2020 accumulate 8.5 hours per month. Represented Tomah EMS employees' sick leave shall be defined in the Ambulance Union Contract.

### Eligibility Requirements

Employees requesting sick leave shall do so in accordance with City policy. Such policy normally requires early supervisory notification and status reporting daily.

- As a condition for sick leave payment, department heads and/or the Senior Executive Team may require a physician's certification as to the duration of the period requiring absence from work and during which professional care was rendered. The physician may also be asked to provide an evaluation of any permanent or temporary physical limitations of the employee relating to an illness or injury and the probable duration of any temporary physical restrictions. Absences more than three days will require written documentation from the physician prior to returning to work.
- Employees may use sick leave for childbirth leave purposes.
- Sick leave may be taken in one-half (1/2) hour increments.
- Sick leave may be used for doctor or dental appointments which cannot be scheduled during an employee's regular time off.

### Sick Leave Abuse

Sick leave is a valuable fringe benefit to be used only for the purpose set forth in Section B above. Any employee found to be abusing sick leave benefits shall be subject to severe disciplinary action including dismissal.

Frequent short-term absences, or any type of patterned utilization, may result in physician certification requirements or other monitoring action by the City.

### Retirement Or Death Benefit

Upon retirement or death, the City will make a lump sum payment equal to thirty percent (30%) of the accrued, but unused, sick leave on record at the time of retirement or death not to exceed 960 hours. No lump sum shall be paid to employees who terminate employment before reaching retirement age as set forth in the Wisconsin Retirement System, or who are terminated because of disciplinary actions.

### Payment Rate

Sick leave shall be paid at the employee's regular straight-time rate.

## CHAPTER 19 SICK LEAVE DONATION POLICY

It is the Policy of the City of Tomah to allow its employees who have exhausted their accumulated leave time or are unable to work and earn their salary, due to illness or medical condition, to seek donations of leave time from fellow employees. It is the intent of this policy to provide a mechanism for voluntary financial assistance to employees as well as to protect the interest of the City of Tomah by placing limits of the amount of time an employee may receive donations from other employees.

### Eligibility

All employees who have worked for the City of Tomah for a minimum of 12 consecutive months, shall be eligible to request a donation for leave time from the City employees when the employee has insufficient number of sick days, or other leave or not eligible for any leave based on their part-time status, to provide for continued salary during an illness or other medical condition of the employee.

### Limitations

1. No City employee will be permitted to use donated time until the employee has exhausted his/her leave time.
2. Any individual employee will be permitted to request donation of leave time only one-time during any 12-month period.
3. Sick time more than 10 days is eligible to be donated. However, the maximum amount of sick leave any one employee will be permitted to donate to another employee is 40 hours during a 12-month period. An individual must maintain their own sick bank of 10 days to consider a donation of sick hours.
4. Leave donations must be made in full 8-hour increments.
5. The maximum amount of leave any one employee may receive through donations of leave from other employees is twelve calendar weeks per request.
6. Sick time may be donated to an employee who is seeking donated leave to care for the employee's child, spouse, or parent, if the child, spouse, or parent has a serious health condition as defined in Federal and Wisconsin statutes.
7. The City is not responsible for providing additional paid sick time to an employee whose request for donated sick time is not able to be filled in whole or in part by donations or time off from other City employees.

### Procedure

1. The department head shall provide the Leave Donation Request form for eligible employee's use. An employee will be required to have a physician sign the Leave Donation Request form certifying that the employee or the employee's child, spouse or parent has a serious medical condition while preventing the employee from working or submit the completed health provider certificate under the Family Medical Leave Act. The forms shall not require an employee to disclose any information about the nature of the illness or medical condition. All such medical information shall be treated as confidential and shall not be disclosed to unauthorized persons without the employee's consent. If the employee is unable to sign, a family member may submit the request.
2. Any eligible City employee who wishes to solicit donations of such leave in accordance with this policy shall submit a completed Leave Donation Request form to his/her department head.
3. The City Clerk shall verify the requesting employee is eligible to receive donation leave from fellow employees. The City Clerk will communicate to the City employees that a request has been made and a form is available for those interested in donating. The Leave Donation Request form will notify City employees of only the name of the employee requesting donated leave and what department the employee works. No information about the nature of the illness or medical condition will be disclosed on this form.
4. Employees wishing to donate sick time to a fellow employee shall complete the Leave Donation form and return the form to his/her department head or Clerk.
5. The clerk, upon request of a Leave Donation form, shall transfer up to twelve (12) weeks of donated



leave time from the donated employees account to the requesting employee's account.

6. The clerk shall notify the department head and the recipient employee of the number of hours credited to the employee's account.
7. If the recipient employee returns to regular duty prior to exhausting the donated leave, the employee shall be allowed to retain up to twenty-four (24) hours of the donated time.
8. The recipient employee, while using donated sick leave, will NOT continue to earn sick time and vacation time (if applicable) for any month for which the employee is absent for fifteen or more assigned workdays.

## CHAPTER 20 UNPAID LEAVE OF ABSENCE AND MILITARY LEAVE

### Policy

It is the policy of the City Council to allow for the granting of unpaid leaves of absence of defined durations when required by law, otherwise it is considered a privilege of the City not a right of the employee.

### General Provisions

- Except as required by law, no unpaid leave of absence of more than one (1) year shall be granted.
- Any request for an unpaid leave of absence shall be submitted in writing by the requesting employee to their supervisor as far in advance as possible of the anticipated leave dates.
- No unpaid leave of absence shall extend beyond the amount of time needed for the purpose requested.
- A return to work on an earlier date than scheduled may be arranged between the employee and their supervisor.
- If an employee is unable to return to work on their scheduled date and the return date is less than one (1) year from the date that the leave originally commenced, a written request for an extension of leave shall be submitted in advance.
- All unpaid leaves of absence are at the sole discretion of the City of Tomah.
- Employees seeking a disability annuity under the Wisconsin Retirement System shall automatically be placed on an unpaid leave of absence upon the exhaustion of all paid time off benefits and until a final determination is issued by the Wisconsin Retirement System.
- Exception to the policies of this chapter may be granted by the City Council.
- Failure to return from leave of absence does not, of and by itself, constitute evidence of the employee's intent to terminate employment or warrant automatic dismissal. It is, however, the employee's responsibility to inform the supervisor if there will be a reason for missing the day designated for return to work. Failure to notify the supervisor will only be excused when circumstances are so unusual as to warrant such approval. An additional five (5) working days will be allowed before action is taken to terminate employment. This additional time will be used by the department head to locate the employee and determine the employee's intent.
- Holidays and other non-workdays that occur during an approved leave of absence will be considered part of the approved period of absence. The absent employee does not earn either vacation, sick leave, holiday pay or other benefits during an approved absence.
- An employee has the right to return to the position held at the time an approved leave of absence begins. It will be the department head's responsibility to see if the position is available for the employee returning from leave unless the position has been abolished by City Council action or a material reorganization of the department. In this case, the employee returning from an approved leave of absence will be given first consideration in filling any other vacant position for which they are qualified. If no such position exists, the layoff procedure will apply.
- The position of an employee absent on approved leave cannot be filled on a permanent basis; but can, at the department head's discretion, be filled on a temporary basis providing that the compensation paid to a temporary employee in that position does not exceed the amount that would ordinarily be earned by the employee.
- Upon expiration of an unpaid leave of absence without pay of one (1) year or less, or upon expiration of a qualified military leave, the employee shall be reinstated into their former position.
- An approved unpaid leave of absence of one (1) year or less shall not be considered a break in service for purposes of determining the level of future vacation eligibility and the retention of sick leave accumulations for leaves not the result of extended illness or disability.

### Military Service Provisions

In addition to the above, employees requesting an unpaid leave of absence for military service shall be covered by the following provisions:

1. Enlistment. An employee in a permanent position shall be granted an unpaid leave of absence if they leave the service of the City of Tomah to join the military service of the United States. Any such leave shall not extend beyond a date of thirty (30) days after release from the initial enlistment period without written authorization from the department head.
  - Proof of the ending date of active duty must be provided by the employee upon their return.
  - Returning employees shall be restored to the position they vacated, or to a comparable position, without loss of benefits accrued as of the start of the military leave. Failure of any such returning employee to apply for reinstatement within thirty (30) days of the date of their discharge shall result in the automatic termination of the employee.The above provisions shall apply in all cases unless superseded by federal or state laws.
2. Military Reserve. An employee who is a member of the United States Military Reserve or any National Guard and who is required to undergo annual field training of two (2) weeks or less or is ordered to serve in a temporary emergency shall be granted an unpaid leave of absence upon request. Such employee shall notify their supervisor of such duty as far in advance as possible.

**Granting Authority**

The Senior Executive Team shall be responsible for granting unpaid leaves of absence. In discretionary cases, the Senior Executive Team shall consider the recommendation of the employee's department head and the record of the employee before acting upon such leave request.

**Benefit Status During Unpaid Leave Periods**

During the first thirty (30) days of an unpaid leave of absence, all city-paid benefits will continue in full force and effect, except for paid time off benefits that cease to accrue during such period.

After the first thirty (30) days of any unpaid leave of absence, an employee desiring continued group health coverage shall be responsible for paying the full premium.

Premiums for other insurance may be payable or waived depending upon the type of leave and its duration.

## CHAPTER 21 FAMILY MEDICAL LEAVE ACT

The City of Tomah recognizes the Family Medical Leave Act of August 1993. The City of Tomah provides unpaid family and medical leave for the purpose of providing time off to handle serious health conditions of employees and their parent, child, or spouse, and to care for newborn children as well as children placed through adoption or foster care. Family and medical leave of absence is provided within the guidelines of State and Federal law, as applicable. Extended leaves are evaluated on a case-by-case basis by the Senior Executive Team Clerk and Department Head, depending upon employment and department needs.

The Family and Medical Leave Act of 1993 (FMLA) requires employers with fifty or more employees to offer job-protected unpaid leave from work for up to 12 weeks per year. This leave may be taken for the following reasons:

1. The birth of a child to the employee and to care for a newborn child.
2. The placement of a child for adoption or foster care.
3. The employee's need to care for a spouse, child, or parent with a serious health condition.
4. The employee's own serious health condition makes the employee unable to perform the functions of his/her job.
5. FMLA Military Leave

**Family (Birth/Adoption):** A maximum of 12 weeks (6 weeks under Wisconsin FMLA) of unpaid leave within a calendar year for the birth, adoption, or foster care placement of a child (leave for foster care placement is not provided by the Wisconsin FMLA). Under federal law, leave must conclude within 12 months of the birth, adoption, or placement; Under Wisconsin law, leave must commence within 16 weeks of the birth or adoption.

**Family Member's Serious Health Condition:** A maximum of 12 weeks (2 weeks under the Wisconsin FMLA) of unpaid leave within a calendar year to care for an employee's child, spouse, or parent (and parent-in-law under Wisconsin FMLA) if that person has a serious health condition. If medical leave necessitates reduced or intermittent leave, the City may, in its discretion, temporarily transfer the employee to another equivalent position that better accommodates the leave.

**Medical Leave:** A maximum of 12 weeks (2 weeks under the Wisconsin FMLA) of unpaid leave within a calendar year due to the employee's own serious health condition which prevents him/her from performing the essential functions of his/her position. This includes temporary disabilities such as childbirth, pregnancy, etc. If medical leave necessitates reduced or intermittent leave, the City may, in its discretion, temporarily transfer the employee to another equivalent position that better accommodates the leave. During the leave, the City must hold open the employee's position or place the employee in an equivalent position upon the employee's return to work.

If the leave qualifies as both a City-provided leave (i.e., sick leave, vacation, etc.), and Federal and/or State FMLA leave, the leaves may run consecutively except for Federal and/or State FMLA leave which will run concurrently.

### Eligibility

To be eligible for FMLA benefits, employees must acquire 12 months of service with the City, and at least 1,250 hours worked over the previous 12 months.

To be eligible for Wisconsin FMLA, an employee must have worked for the City of Tomah for more than fifty-two consecutive weeks and have been paid for at least 1,000 hours during the prior 52 weeks. If an employee is covered under both laws, he/she will exhaust both Federal and Wisconsin leaves concurrently. In other words, an employee is not entitled to 12 weeks of leave under the Federal Act and an additional period of leave under the Wisconsin act.

Employees are required to provide thirty (30) day notice for foreseeable leaves for birth, adoption, or other planned medical needs. When this is not possible, employees are required to provide as much notice as is practical. When a leave is required for a serious health condition with planned medical treatment, the employee is required to make a reasonable effort to schedule treatment so that disruption to the City's operations is minimized.

### Serious Health Condition

A serious health condition means an illness, injury, impairment or physical or mental condition that involves either 1) inpatient care in a hospital, hospice, or residential medical care facility, including any period of incapacity or subsequent treatment associated with the inpatient care or 2) continuing treatment by a healthcare provider (as defined in the Act) which would not include routine physical, eye or dental exams.

A serious health condition that needs “continuing treatment” refers to one or more of the following situations:

1. Three-day test – a period of incapacity that lasts more than three consecutive days and requires subsequent treatment.
2. Pregnancy – any period of incapacity due to pregnancy or for prenatal care.
3. Chronic serious health condition – any period of incapacity resulting from a chronic serious health condition requiring periodic treatments by a healthcare provider over an extended period.
4. Long-term or terminal condition – a period of incapacity that is long-term or permanent.

### Healthcare Provider

The term “healthcare provider” is quite broad under FMLA. Besides doctors, dentists, optometrists, chiropractors, etc., it also includes nurse practitioners and nurse midwives, Christian Science practitioners, clinical social workers, and healthcare providers from whom an employee’s health plan’s benefits manager would accept certification of the existence of a serious health condition to substantiate a claim for benefits.

### Certification

The employee may be required to complete a Certification of Health Care Provider form when an employee requests family medical/illness leave, or employee medical/illness leave under this policy, or the employer determines such medical information is necessary to determine whether a leave request qualifies as a FMLA leave. The employee and the health care provider treating the family member or employee must complete this form. Employees must provide the certification **within fifteen (15) calendar days** following notification of this requirement, unless it is not practicable under the circumstances despite the employee’s good faith efforts. If the employee does not produce the required certification, the Clerk and the Department Head may decide whether to grant the requested time off relevant to the terms and conditions of this policy. Employees should contact the Clerk’s office with as much advanced notice as possible to begin the leave process and get the required forms.

### Amount Of Leave Available

Employees eligible under the federal FMLA may receive up to 12 weeks of unpaid family and medical leave in a calendar year; employees eligible under the Wisconsin FMLA may take a total of eight (8) weeks of unpaid family leave and two (2) weeks of unpaid medical leave for any reason or combination of reasons identified above. If an employee is covered under both laws, he/she will exhaust both federal and Wisconsin leaves concurrently.

FMLA Leave Under Worker’s Compensation: A serious health condition may arise from a work-related injury and employee medical/illness leave (FMLA) shall run concurrently with such worker’s compensation absence. If the worker’s compensation absence extends beyond the twelve (12) weeks entitlement for employee medical/illness leave, the employee shall be eligible for workers compensation provided under State Statutes or as otherwise applicable under the labor agreement. Health insurance benefits will be addressed on a case-by-case basis by the Department Head, Senior Executive Team, and/or City Council if the absence extends beyond the 12-week entitlement under FMLA and all other accrued leave has been used.

FMLA/WFMLA leave will be entered on the appropriate timesheet for each payroll period and will be tracked through the Payroll process. Both FMLA and WFMLA will be tracked according to the 12-month calendar year period. At the option of the employee, accrued leave time may be taken for the time taken off under the Family & Medical Leave Act.

### Insurance and Benefits

While an employee is on birth, foster care placement or adoption leave; family medical/illness leave; or employee medical/illness leave, the City of Tomah will continue to pay its share of employee benefits, i.e., health insurance, life insurance, disability insurance, etc., for the plan the employee is currently enrolled in to maintain coverage. It is the employee’s responsibility to pay the employee’s portion of any premiums they are currently enrolled in. Failure to pay his/her share of the premiums may result in loss of coverage. If the employee does not return to work after the leave entitlement has been exhausted, and does not qualify for continuing disability insurance, the City has the right to recover from him/her any applicable benefit premiums (i.e., life insurance, income continuation, Section 125) the City paid during the period of unpaid leave. The City’s obligation to maintain benefits will stop when an employee informs the City of intent not to return to work at the end of the leave period, if the employee fails to return to work when leave entitlement is used up, or if the employee fails to make any required payments while on leave.

In most cases, employees take consecutive leave. However, employees may need to take intermittent leave or leave on a reduced schedule. Intermittent leave means an employee needs non-consecutive hours, days, or weeks off at a time. Leave on a reduced schedule basis means an employee will continue to work during the leave, but on a reduced work schedule. The total number of hours allowed for such leave will be equal to the hours worked for twelve (12) work weeks immediately prior to the beginning of the leave. Leave for the birth or adoption or foster care of a child does not qualify for intermittent or reduced scheduled leave unless the employee and employer agree otherwise.

Intermittent FMLA is available when medically necessary to care for a seriously ill family member or because the employee is seriously ill and unable to work. Except in extraordinary circumstances, employees will return to their previous position upon completion of such leave. Medical or family care-taking leave should be planned so as not to unduly disrupt City operations whenever possible.

An employee, during unpaid leave, shall not earn vacation, sick leave, holiday pay, or other benefits during said absence.

**Extended Leave**

Employees who wish to extend their leave of absence will need to complete and submit another application form to the supervisor prior to the completion of the current leave. Extended leave is granted at the discretion of the Clerk and the Department Head.

**Return To Work**

If you can return to work prior to the planned expiration of your leave, notify your supervisor at least two (2) business days prior to the desired return date. If medical leave for an employee’s serious health condition was approved, a Return-to-Work Certification form is required and needs to be provided prior to the employee returning to work. Except in extraordinary circumstances, if you do not either return to work or request an extended leave by the first day following the expiration or your leave, you will be considered to have voluntarily terminated employment. If the Return-to-Work Certification form is not completed, the employee’s return to work may be delayed or denied. Most employees who return to work from a family or medical leave of absence within or on the business day following the expiration of either the leave or 12 weeks are entitled to return to their job or an equivalent position without loss of benefits or pay.

## CHAPTER 22 BEREAVEMENT LEAVE

### **Immediate Family**

In the event of a death in an employee's immediate family, an employee may be excused from work for up to three (3) working days without loss of pay to attend the funeral and to address matters of the estate. Immediate family is defined as the employee's spouse, child/stepchild, parent, stepparent, brother, stepbrother, brother-in-law, sister, stepsister, sister-in-law, mother-in-law, father-in-law, son-in-law, daughter-in-law, legal guardian, grandparents, grandparents of spouse, and grandchildren.

### **Extension Of Funeral Leave**

If the normally allowed amount of funeral leave time is insufficient to enable an employee to attend a funeral, an additional day of funeral leave may be granted by the Senior Executive Team if requested in advance.

### **Attendance - Other Than Family**

An employee wishing to attend the funeral of a friend must use vacation or comp time should he/she wish to be compensated for the time off.

## CHAPTER 23 DISABILITY LEAVE

### Definition

Disability is defined as a temporary disability.

### Notification

An employee who becomes disabled shall notify their supervisor at the earliest date possible. Such notification shall be completed by the employee's physician, as to any temporary limitations placed upon the employee relative to the performance of their job. The City may require follow-up reports from time to time.

### Disability Leave

Disability leave shall be granted to an employee for a period designated by their physician. Disability leave shall consist of paid leave time followed by unpaid leave time (when necessary). The types of leave granted during disability leave shall be: Paid sick leave, vacation, floating holiday, and unpaid leave.

### Return From Leave

The employee shall return to work when they are able to fully perform their duties. The date of determination to report shall be made by the employee's physician in written format and submitted to the City Clerk.



## CHAPTER 24 FRINGE BENEFITS

This chapter sets forth for the City of Tomah a description of certain fringe benefits not described elsewhere in this manual and their eligibility criteria.

### General Eligibility

Fully paid fringe benefits in which there is City cost participation are available only to persons employed in qualified permanent positions. Exceptions to this policy may be made by action of the City Council. Collectively bargained provisions governing unionized employees and police sergeants and lieutenants may differ from these eligibility standards and City contribution levels set forth herein.

Other than state or federal mandated fringe benefits, permanent part-time employees are eligible for sick leave and vacation time on a prorated basis. If requirements are met, permanent part-time employees are eligible for Wisconsin Retirement, life insurance, income continuation insurance and health insurance through the State Department of Employee Trust Funds.

### Retirement

All persons employed in qualified permanent positions shall be enrolled in the Wisconsin Retirement System that serves as the City's pension program.

The City shall pay the "employer share" which is computed annually by the Dept. of Employee Trust Funds as a percentage of the employee's income. Employees must pay the employee required contribution pre-tax unless they are in an exempt class. Act 10 prohibits WRS employers from paying the WRS employee required contribution with exceptions (law enforcement). Sworn Law Enforcement personnel hired after July 1, 2011, are required to pay the employee portion for Wisconsin retirement.

- The level of City cost participation may be adjusted from time to time by action of the City Council.
- Required employee contributions are managed through payroll deduction.
- In addition to retirement pension benefits, permanently disabled employees may be eligible for permanent disability retirement benefits.

### Life Insurance

All persons employed in qualified permanent, full-time, and part-time positions may be eligible for the Wisconsin State Group Life Insurance Plan. The City shall pay the full cost of basic coverage and employees may select additional coverage at their own expense. If employees fail to apply during the initial enrollment period, evidence of insurability will be required.

### Health Insurance

Employees in qualified WRS full or part time, permanent positions may, upon application, participate in the single or family group health coverage on the first day of the month following thirty (30) days from the date of hire. Persons not enrolling during their first thirty (30) days from the date of qualifying event shall be subject to evidence of insurability.

Employees who marry after their date of initial enrollment shall be eligible for family coverage if they apply within thirty (30) days of the date of their marriage. Dependents must be enrolled within thirty (30) days from the date of their birth or other subsequent situations.

The City Council shall establish the cost share of monthly premiums and plans. For active full-time employees participating in the Wisconsin Retirement System, the employer premium contribution is limited to 88% of the average cost of the health insurance plans offered in the service area. The employee contribution is the difference; however, the employee contribution must equal at least 10% of the premium of the selected plan.

In a case where spouses work for the City, two separate family plans would not be provided. In the case where family coverage is not needed, both spouses are eligible for separate single plans.

For active, part-time employees participating in the Wisconsin Retirement System that have been appointed to work 1,200 hours per year or more but less than 1,664 hours, the City will pay 50% of the single rate of the lowest qualifying HMO plans. For active, part-time employees participating in the

Wisconsin Retirement System that have been appointed to work less than 1,200 hours per year, the City will pay 25% of the single rate of the lowest of the qualifying HMO Plans.

Employees who worked for the City and now are receiving an annuity from the Wisconsin Retirement System, or those age 55 (age 50 for protective) and who have 20 years of creditable service who defer the annuity, or insured employees who terminate employment for reasons other than gross misconduct and fail to meet the above age and service requirements, must be offered continuation insurance coverage with the State Plans. They will be responsible for 100% of the premium.

If an employee does not elect health insurance coverage and is eligible, monthly compensation may be paid as follows:

- Must work full time for the City of Tomah the entire month for which compensation is paid;
- Must have other insurance coverage available and in place and must provide written evidence of such other coverage to the City Clerk.
- Must decline coverage under the City of Tomah’s group health insurance plan by reading and signing the Rejection of Insurance Waiver form provided by the City and the Wisconsin Public Employers Group Health Plan (WPEGHP) and any other forms required by the City Clerk. Any employee choosing not to elect coverage is not eligible to re-elect City sponsored health insurance through the Wisconsin Public Employers Group Health Plan until open enrollment under said plan or circumstances allowed pursuant to the rules of the plan. For those City of Tomah full time employees eligible for monthly compensation for not electing coverage, the City shall pay the sum of \$250.00 per month for family coverage and \$100.00 per month for single coverage. In cases where a married couple both work for the City and are enrolled in the City sponsored family coverage, the payout will be \$100 per month if one spouse opts out.
- Monthly compensation is to commence following the first full month coverage is not received.
- Monthly compensation shall be paid along with the first check of the month following the month of no coverage and full-time employment. Non-election pay is not a reportable WRS wage amount.

To elect no coverage for a particular month, the above requirements must be met by the 10th of the month immediately preceding the month no coverage will commence.

Regardless of the above, the Wisconsin Public Employers Group Health Plan rules require the City to have at least 65% of its employees participating to be eligible for the plan. If more than 35% of the City employees request the payout, consideration will be given based on seniority.

**Optional Income Continuation Insurance**

The City shall contribute toward the premium for any employee who chooses to participate in the Wisconsin Income Continuation Insurance Plan with a 180-calendar day elimination period. Employees may elect additional coverage at their own expense. If you do not enroll during the initial enrollment period, you may enroll later through evidence of insurability.

**125 Cafeteria Flex Plan**

The City shall pay the administrative costs to allow employees to pay expenses on a pretax basis through a medical reimbursement account, dependent care account and/or any other account acceptable to the Internal Revenue Service. If you do not enroll during the initial enrollment period, you are restricted to the annual open enrollment period. Once you are enrolled in a plan year, you cannot change or discontinue your dollar allotment except under circumstances as outlined by the plan.

**Optional Vision Insurance**

Employees may enroll in the City’s Vision Insurance Plan. The cost of the entire premium shall be the responsibility of the employee. If the employee does not enroll during the initial enrollment period, employees may enroll during the annual open enrollment period. Permanent part time employees with scheduled hours of at least 16 hours per week as well as all part time employees that meet Wisconsin State Retirement (WRS) eligibility requirements are eligible for the vision insurance benefit.

**Medical Expense Reimbursement And Prime Trust Plan For Retiring/Terminating Employees**

The City has adopted a Medical Expense Reimbursement Plan and a Prime Trust Plan for final payouts to retiring and terminating employees for accumulated vacation, comp time, and eligible sick leave. Final payouts that are less than \$2,500 will be paid through City payroll. Final payouts that total \$2,500 or more must be processed according to Plan guidelines.

For participants who are classified as WRS Protective Services and retire between the age of 50 and 59½, the City will make whole lump sum distributions that are processed within 30 days of funding the participant’s Special Pay Account with the City. The City will pay 2.35% (10%-7.65% for FICA) to the participant direct. The retiring employee shall provide documentation that the lump sum distribution was processed within 30 days and must make a written request for the 2.35% reimbursement from the City.

**Paid-Per-Call Firefighters**

Volunteer paid-per-call firefighters shall be eligible for membership in the Wisconsin State Firefighters Association. The City shall pay the full membership. Included with membership is an accidental death and dismemberment policy and disability income policy that covers injury while on duty, including training.

**Paid-Per-Call EMT/Paramedics**

The City shall pay the cost of an Accidental Death and Dismemberment Policy and Disability Income Policy that covers injury while on duty, including training.

**Unemployment Compensation**

Employees are eligible for unemployment compensation benefits in accordance with the laws of Wisconsin.

**Worker's Compensation**

Employees are eligible for benefits under Worker's Compensation laws of the State of Wisconsin. Employees injured on the job are required to report any injury immediately to their supervisor. Worker’s comp claims must be filled out and turned into the City Clerk’s office as soon as possible after the injury (preferably within 24 hours of the injury). Report all injuries, even if you do not feel the injury is compensable or that the injury is very minor.

Employees sustaining an on-the-job injury, who lose three (3) days of work or less due to this injury, shall receive reimbursement for this lost time upon receipt of a doctor's verification. Firefighters or paid-per-call EMT’s/Paramedics sustaining an on-the-job injury shall be compensated at a rate determined by the City’s Worker's Compensation Insurance.

Any employee while on the job will receive full for up to ninety (90) calendar days, the maximum allowed. Following the ninety (90) days maximum, any employee may use accumulated sick leave, vacation, holidays, or compensatory time to provide a full paycheck for an additional ninety (90) calendar day period. The City may round up to the next higher hour in determining the total hours needed to provide a full paycheck.

**Deferred Compensation**

Employees in WRS qualified, regular positions are eligible to participate in the Deferred Compensation Programs offered under these programs, an employee may designate a portion of their income to be deposited in a special investment account for use in retirement years. The programs offer certain tax advantages to participants.

**Employee Assistance Program**

Permanent full-time employees are eligible to participate in the Employee Assistance Program offered. The employee assistance program is an employee benefit program that assists employees with personal problems and/or work-related problems that may impact their job performance, health, mental and emotional well-being. The EAP offers free and confidential assessments, short-term counseling, referrals and follow-up services for employees and their household members.

**Holidays**

Employees in classified, regular positions and working a permanent schedule shall be entitled to paid time

off for recognized holidays that occur after their first full day on the job.

- Police officers shall be paid for holidays that they do not work.
- Full-time EMTs and Paramedics shall be paid holiday pay per union contract.
- No employee shall be eligible for holiday pay for a holiday that occurs after his or her last day on the job.
- Newly hired employees shall be eligible for sixteen hours (16) hours of floating holidays during the year they are hired if they begin employment prior to July 1. Newly hired employees starting after July 1 shall be eligible for eight (8) hours of floating holiday in the year of hire and then shall be eligible for sixteen (16) hours of floating holidays in subsequent years. Terminating employees who are entitled to floating holidays must use such floating holidays prior to their last day on the job. No floating holiday may be converted to pay upon termination. There shall be no carryover or payout of hours not used in that calendar year. Permanent, part-time employees will receive a percentage of holidays commensurate with their permanent schedule (20 hour per week employees will receive half of the full-time benefit)
- The City of Tomah provides nine legal holidays, with pay, for each of the following holidays:
  - New Year's Day (January 1)
  - Martin Luther King Jr.'s Birthday (3rd Monday in January)
  - Memorial Day (Last Monday in May)
  - Independence Day (July 4)
  - Labor Day (1st Monday in September)
  - Thanksgiving Day (4th Thursday in November)
  - Christmas Eve Day (December 24)
  - Christmas Day (December 25)
  - New Year's Eve Day (December 31)
- Floating Holidays: Full-time employees shall receive sixteen (16) hours of floating holiday per year. In addition, employees may receive floating holiday hours for City recognized holidays if they are required to work on that holiday.
- Senior Center employees shall receive the day after Thanksgiving rather than Martin Luther King Jr.'s Birthday.
- Each full-time employee shall qualify for the above if that employee has reported for work on the last scheduled workday before and the first scheduled workday after the holiday. This provision is waived if the employee is on authorized vacation leave. If a holiday falls on a Saturday, it will be observed on the Friday before. If a holiday falls on a Sunday, it will be observed on Monday following the holiday.
- The City departments will be closed on the holidays listed.

**Jury Duty/Witness Duty**

A full-time employee required to serve as a juror or witness in court shall receive their regular pay. Jury and witness fees received shall be turned over to the City intact. As a condition for such payment, any day-shift employee shall report to work for their scheduled hours immediately before and following such duty when possible.

Part-time employees shall be ineligible for paid time off for jury duty or witness in court. Such employees shall be allowed to modify their work schedules to accommodate such duty when possible. A part-time employee shall notify their supervisor as soon in advance as possible as to the dates and times they are to report for jury duty or witness in court.

To be eligible for paid time off for jury duty or witness in court, a full-time employee shall notify their supervisor as soon in advance as possible as to the dates and times they are to report for jury duty, and shall report the amount of jury fee (except mileage reimbursement) received to the department head, the employee shall indicate on their timecard those normally scheduled work hours that they did not work as the result of jury duty or witness in court.

**Vacation**

**Eligibility**

All full-time employees shall be entitled to accrue paid vacation benefits in accordance with the following:

EXAMPLE IF YOUR START DATE WAS 5/28/2019			Max Hours	Monthly Accrual
1. START	05/28/2019-05/28/2020	YEAR 0		
(Anniversary of 1 YEAR)	05/28/2020-	YEAR 1	80 HRS	6.67
05/28/2021 (Anniversary of 2 YEARS)		YEAR 2		
05/28/2021-05/28/2022				
2. (Anniversary of 3 YEARS)	05/28/2022-05/28/2023	YEAR 3	88	7.33
3. (Anniversary of 4 years)	05/28/2023-05/28/2024	YEAR 4	96	8
4. (Anniversary of 5 Years)	05/28/2024-05/28/2025	YEAR 5	104	8.67
5. (Anniversary of 6 YEARS)	05/28/2025-05/28/2026	YEAR 6	112	9.33
6. (Anniversary of 7 years)	05/28/2026-05/28/2027	YEAR 7	120	10
7. (Anniversary of 8 Years)	05/28/2027-05/28/2028	YEAR 8	128	10.67
8. (Anniversary of 9 YEARS)	05/28/2028-05/28/2029	YEAR 9	136	11.33
9. (Anniversary of 10 years)	05/28/2029-05/28/2030	YEAR 10	144	12
10. (Anniversary of 11 Years)	05/28/2030-05/28/2031	YEAR 11	152	12.67
11. (Anniversary of 12 YEARS)	05/28/2031-05/28/2032	YEAR 12	160	13.33
12. (Anniversary of 13 years)	05/28/2032-05/28/2033	YEAR 13	168	14
13. (Anniversary of 14 Years)	05/28/2033-05/28/2034	YEAR 14	176	14.67
14. (Anniversary of 15 YEARS)	05/28/2034-05/28/2035	YEAR 15	184	15.33
15. (Anniversary of 16 years)	05/28/2035-05/28/2036	YEAR 16	192	16
16. (Anniversary of 17 Years)	05/28/2036-05/28/2037	YEAR 17	200	16.67

\*See the Police Union Contract and Paramedic Contract for vacation variations

### General Provisions

- Regular, classified part-time employees shall earn vacation time as per the continuous employment provisions for full-time employees based on their regular scheduled hours. For example, a part-time employee scheduled for twenty (20) hours per week accrues forty (40) hours of paid vacation during his/her first two years of employment.
- If a holiday occurs during a vacation week, the vacation hours for that day may be scheduled to be taken on another day during that year.
- No vacation time may be used in blocks of less than one-half (1/2) hour.
- Various leaves of absence without pay more than thirty (30) days and occurring during an earning year will reduce vacation availability during the following year on a prorated basis.
- Compensation shall be granted to any employee who is terminated or otherwise leaves the employment of the City of Tomah for all unused accrued vacation time.
- Choice of vacation periods shall be based on seniority and subsequently on a first-come, first served basis as established by department policy and procedure.
- Vacation is based on anniversary date.
- Vacation can be used as it is accrued.
- Time accrual happens once a month, the second pay period of the month.
- At no point during the year (anniversary to anniversary) can employees exceed max hours plus 80 hours. This is considered the carryover.

## CHAPTER 25 TRAVEL / MEALS / LODGING REIMBURSEMENT

### Mileage And Other Ground Travel

The current rate of reimbursement for mileage when employees use their own vehicles for official travel shall be the same as the official “federal rate” per mile. When car rental becomes necessary, only the reasonable cost of compact car models will usually be reimbursed unless their non-availability can be documented. Discounts or other special rates are sometimes available if proof of employment by a unit of government is presented to the rental agent.

Ground transportation to and from an airport should be by airport limousine if available. The use of taxis is discouraged.

### Air Travel

Reimbursement for airfare will be limited to the fare for the lowest jet class available or the fare actually paid, whichever is lower. Flight life insurance is not a reimbursable item.

### Lodging

Should be at a hotel or motel close to the place at which an employee is expected to conduct business or attend a conference during the day so that additional public transportation costs are not incurred. First consideration should always be given to hotels and motels offering government rates to public employees.

If more than one employee from the same department would like to attend an out-of-town function, i.e., seminars, conferences, training, etc., prior approval must be obtained from the Senior Executive Team. In the event two (2) or more employees of the City are scheduled to attend the same out-of-town function, such employees are encouraged to travel together to reduce the cost to the City. Only actual expenses incurred by an employee are reimbursable in accordance with the above.

### Meals

The current per diem rate of reimbursement for meals shall be the same as the official federal per diem rates upon original documented receipts. Alcoholic beverages are not reimbursable. If a meal is part of a conference, convention or instruction program being attended by the City employee, and a higher amount is charged each participant, the full amount will be reimbursed upon original documented receipts. However, if the employee chooses to go elsewhere for a meal that was included as part of the conference, convention or instruction program being attended, this expense to that employee is not reimbursable.

### Parking Fees

Actual cost (fines not reimbursed). Claims for reimbursement of airfare, car rental and lodging need to be supported by receipts. A form provided by the Senior Executive Team must be used to identify expenses.

## CHAPTER 26 VEHICLE POLICY/AUTO INSURANCE

### Administration

Assignment of vehicles for use by the Chief of Police and other City employees in the performance of duties shall be the responsibility of the Senior Executive Team.

### Policy

1. Only the Chief of Police and K-9 Unit Officer may keep a city-owned vehicle at their residences to respond to job-related responsibilities after normal working hours. All other employees shall maintain their assigned City owned vehicle at the designated City Building where their work originates, unless otherwise approved by the department director. If the Chief of Police is out of town and not using his vehicle, he may permit the officer in charge in his absence to use the same.
2. Transportation to and from the Police Station and other job-related activities is permitted.
3. Residency of the K-9 Unit Officer must be established within fifteen miles of the city limits to be eligible to take and/or keep the city owned vehicle at the personal residence during off duty hours.
4. The cost of maintenance shall be the responsibility of the City of Tomah; however, City employees are responsible for washing, cleaning, and maintaining the vehicle(s) in good working order.
5. No person other than an employee assigned shall be allowed to operate the vehicle. Non-employees may be allowed to ride as passengers.
6. Seatbelts shall be used while operating a vehicle.

### Auto Insurance

All employees who drive their personal vehicle for business shall be required to purchase and maintain, at their own expense, auto insurance at the following minimum standards: \$150,000 per person, \$300,000 per occurrence, \$100,000 property damage. Motorcycles are discouraged as a mode of transportation for City business and, if used, a safety helmet is required.

### Personal Auto Use

The City of Tomah is not responsible for damage to your personal automobile(s) while used for City business. The City will reimburse the employee based upon actual miles driven times the rate established by the City for all pre-approved use. Said amount compensates the employee for all gasoline mileage, wear and tear, and insurance costs associated with the business use of the vehicle. No other compensation or reimbursement shall be made.



## CHAPTER 27 ELECTRONIC COMMUNICATION

To better serve our citizens and give our workforce the best tools to do their jobs, the City of Tomah continues to adopt and make use of new means of communication and information exchange. This means that many of our employees have access to one or more forms of electronic media and services, including, but not limited to, computers, e-mail, telephones, cellular telephones, pagers, voice mail, fax machines, external electronic bulletin boards, wire services, on-line services, the Internet, Intranet, Extranet-related and electronic communication systems including but not limited to computer equipment, software, operating systems, storage media, network accounts providing electronic mail, WWW browsing, and FTP, copiers, web based sites, and the World Wide Web.

The City of Tomah encourages the use of these media and associated services because they can make communication more efficient and effective and because they are valuable sources of information. However, all employees and everyone connected with the City of Tomah should remember that electronic media and services provided by the City are City property and their purpose is to facilitate and support City of Tomah business. Employees should not have any expectation of privacy regarding use of the City of Tomah's electronic communication systems and in any respect related to accessing, transmitting, sorting, or communicating information via the system.

This policy cannot lay down rules to cover every situation. The purpose of this policy is to express the City of Tomah's philosophy and set forth general guidelines governing the use of electronic media and services. By adopting this policy, it is the City's intent to ensure the electronic communication systems are used to their maximum potential for business purposes and not used in a way that is disruptive, offensive to others, or contrary to the best interest of the City.

1. The following procedures apply to all electronic media and services that are:
  - a. Accessed on or from City of Tomah premises.
  - b. Accessed using City of Tomah computer equipment or via City's paid access methods; or
  - c. Used in a manner that identifies the individual as acting for or on behalf of the City; or in any way identifies the City.
2. This policy applies to all the City of Tomah including its departments, offices, boards, Council, commissions, committees, City of Tomah employees, and contracted and consulting resources who during normal business have access to the information system.

It is the policy of the City of Tomah to follow this set of procedures for the use of electronic communication media and services.

### Access and Authority

Each Department Head shall determine which employees in their department shall have access to the various media and services, based on business practices and necessity, and which shall have authority to communicate on behalf of the City of Tomah.

The provisions of this Policy shall apply to the use of City of Tomah-owned/provided equipment and/or services from home or other locations off City premises. City of Tomah-owned equipment (e.g., lap tops, PDAs, and cell phones) may be removed from City premises solely for City work related purposes pursuant to prior authorization from the Department Head.

### Prohibited Communications/Equipment

Electronic media cannot be used for knowingly transmitting, retrieving, or storing any communication that is:

- Personal business on City of Tomah time (e.g., sports pools, games, shopping, correspondence, or other non-business-related items/documents)
- Discriminatory or harassing.
- Derogatory to any individual or group.
- Obscene as defined in Wis. Stats. § 944.21.

- Defamatory or threatening or engaged in for any purpose that is illegal or contrary to the City’s policy or business interests.

For the protection, integrity, and security of the City’s System, electronic media shall not be used to download or transfer software. Requests to download or transfer software must be made to the employee’s Department Head and conducted by the Information Technology (IT) Department or the City’s designee(s).

Employees with instant message access should be aware that instant messaging is considered a public record, and instant messages should be professional and appropriate for the workplace.

Third party equipment is prohibited from being used this includes without limitation: USB drives, external pocket drives, wireless devices such as access points, and switches may not be installed on the City’s System without authorization of the employee’s Department Head. The IT Department or the City’s designee(s) must conduct all installation of equipment.

**Personal Use**

Except as otherwise provided, The City of Tomah provides electronic media and services for employees’ business use during working hours. Limited, occasional, or incidental use of electronic media (sending or receiving) for personal non-business purposes is permitted as set forth below:

- Personal use is limited to breaks, lunch, or immediately before/after work.
- Personal use must not interfere with the productivity of the employee or his or her co-workers.
- Personal use does not involve any prohibited activity (as governed by this policy);
- Personal use does not consume system resources or storage capacity on an ongoing basis.
- Personal use does not involve large file transfers or otherwise depletes system resources available for business purposes.
- City of Tomah telephones and cellular phones and other wireless devices are to be used for City business. However, brief, limited personal use is permitted during the workday. Personal long-distance calls are only permitted with the use of a personal 1-800 calling card, or with the understanding that such calls must be reimbursed to the City.
- Employees should not have any expectation of privacy with respect to personal use of the City’s electronic media or services.
- It is the opinion of the City of Tomah that the use of personal cell phones or other wireless devices for business purposes while on duty is an individual’s choice, but there should be no expectation of reimbursement, and any such use must first be approved by such employee’s Department Head.

**Passwords**

- Employees must respect the confidentiality of other individuals’ electronic communications and passwords. A username and confidential password shall control network access. The password shall be changed no less frequently than every six months to protect the integrity of the information system. The network will remind users when their password needs to be changed.
- To protect the City network, all users shall log out of the network when they leave for the day. The User will be held accountable for any other person using their computer under their username and password if it is due to their failure to follow proper procedures.
- Any suspected breach of password security must be reported immediately to Human Resources who will report it to the necessary parties.

**Access to Employee Communications**

Electronic information created and/or communicated by an employee using e-mail, word processing, utility programs, spreadsheets, voice mail, telephones, Internet and web logs, desktop faxes, and all similar electronic media may be accessed and monitored by the City. The City of Tomah respects its

employees' desire to work without surveillance. However, the City of Tomah reserves and intends to exercise the right, at its discretion, to review, monitor, intercept, access and disclose all messages created, received or sent over the electronic communication systems for any purpose including, but not limited to: cost analysis; resource allocation; optimum technical management of information resources; and detecting use which is in violation of City of Tomah policies or may constitute illegal activity. Disclosure will not be made except when necessary to enforce the policy, as permitted or required under the law, or for business purposes.

**Security/Appropriate Use**

Employees must respect the confidentiality of other individuals' electronic communications, except in cases in which explicit authorization has been granted by such an employee's Department Head.

Employees are prohibited from engaging in, or attempting to engage in:

- Monitoring or intercepting the files or electronic communications of other employees or third parties;
- Hacking or obtaining access to systems or accounts they are not authorized to use;
- Using other people's logins or passwords; and
- Breaching, testing, or monitoring computer or network security measures.

No e-mail or other electronic communications may be sent that attempt to hide the identity of the sender or represent the sender as someone else.

Electronic media and services should not be used in a manner that is likely to cause network congestion or significantly hamper the ability of other people to access and use the system.

Anyone obtaining electronic access to other organizations', businesses,' companies', municipalities,' or individuals' materials must respect all copyrights and cannot copy, retrieve, modify, or forward copyrighted materials except as permitted by the copyright owner. Employees must understand that the unauthorized use or independent installation of non-standard software or data may cause computers and networks to function erratically, improperly, or cause data loss. All new software of data must be installed by the IT Department or the City's designee(s), after approval by the employee's Department Head. Unauthorized installation of software or data shall be deemed a violation of this policy. Users must never install downloaded software to networked storage devices without this approval.

Most of the City's computing facilities automatically check for viruses before files and data, which are transferred into the system from external sources, are run or otherwise accessed. On computers where virus scanning takes place automatically, the virus scanning software must not be disabled, modified, uninstalled, or otherwise inactivated. If you are uncertain as to whether the workstation you are using can detect viruses automatically, or you are unsure whether the data has been checked for viruses, you should contact the IT Department or the City's designee(s). Anyone receiving an electronic communication in error should notify the sender immediately. The communication may be privileged, confidential, and/or exempt from disclosure under applicable law. Such privilege and confidentiality should be respected.

**Encryption**

No unauthorized encryption of data is deemed necessary and is prohibited.

**Participation in on-line forums**

- Employees should remember that any messages or information sent on City-provided facilities to one or more individuals via an electronic network (for example: Internet mailing lists, bulletin boards, web logs, and on-line services) are statements identifiable and attributable to the City of Tomah.
- The City of Tomah recognizes that participation in forums might be important to the performance of an employee's job. For instance, an employee might find the answer to a technical problem by

consulting members of a newsgroup devoted to the technical area.

- Employees shall include the following disclaimer in all their postings to public forums, “The views, opinions, and judgments expressed in this message are solely those of the author. The message contents have not been reviewed or approved by the City of Tomah.”
- Employees should note that even with a disclaimer, a connection with the City of Tomah exists and a statement could be imputed legally to the City. Therefore, employees should not rely on disclaimers as a way of insulating the City of Tomah from the comments and opinions they contribute to forums. Instead, employees must limit their discussion to matters of fact and avoid expressing opinions while using the City’s systems or provided account. Communications must not reveal confidential information and must not otherwise violate this or other City policies.
- Employees must receive authorization from their Department Head prior to participating in an on-line forum. The employees shall be required to review the provisions of this section before they receive such authorization.

**Policy Violations**

Employees who abuse the privilege of City of Tomah-facilitated access to electronic media or services risk having the privilege removed for themselves and other employees and are subject to discipline, up to and including termination and may be subject to civil liability and criminal prosecution.

**E-Mail Policy**

The City’s e-mail system is a valuable business asset. The messages sent and received on the e-mail system, like memos, purchase orders, letters, or other documents created by employees during their workday, are the property of the City of Tomah and may constitute public records. This policy explains rules governing the appropriate use of e-mail and sets out the City’s rights to access messages on the e-mail system. Employees should not have any expectation of privacy in any respect related to accessing, transmitting, sorting, or communicating information via the system.

Organizations affected: This policy applies to all City of Tomah departments, divisions, offices, boards, Council, commissions, committees, City of Tomah employees, and contracted and consulting resources who during normal business has access to the information systems.

**Access To Employee E-Mail**

Employees should not have any expectation of privacy with respect to messages or files sent, received, or stored on the City’s e-mail system. E-mail messages and files, like other types of correspondence and City of Tomah documents, can be accessed and read by authorized employees or authorized individuals outside the City. The City of Tomah reserves the right to monitor, review, audit, intercept, access, and disclose all messages created, received, or sent over the e-mail system. Information contained in the e-mail system will only be disclosed to the extent permitted by law, for business purposes, or as needed to enforce the policy. Authorized access to employee e-mail by other employees or outside individuals includes, but is not limited to, the following:

- Access by the IT Department or the City’s designee(s) during system maintenance or administration.
- Access approved by the employee, the employee’s Department Head, or an officer of the City of Tomah when there is an urgent business reason to access the employee’s mailbox – for example, if an employee is absent from the office and the Department Head has reason to believe that information relevant to the day’s business is in the employee’s mailbox.
- Access approved by the employee’s Department Head, the City of Tomah Mayor, or an officer of the City of Tomah when there is reason to believe the employee is using e-mail in violation of the City’s policies.
- Access approved by the Mayor or the City of Tomah Attorney in response to the City’s receipt of a court order or request from law enforcement officials for disclosure of an employee’s e-mail messages.

Except as otherwise noted herein, internal, or external e-mail should not be used to communicate sensitive or confidential information. Employees should anticipate that an e-mail message might be disclosed to or read by individuals other than the intended recipient(s), since messages can be easily forwarded to other individuals. In addition, while the City of Tomah endeavors to maintain the reliability of its e-mail system, employees should be aware that a variety of human and system errors have the potential to cause inadvertent or accidental disclosures of e-mail messages. The confidentiality of any message should not be assumed. Even when a message is erased, it is still possible to retrieve and read that message. Employees should understand that electronic mail is a written form of communication, just like a paper letter. Though electronic mail is spontaneous compared with regular mail, employees should take care to use the same level of discretion and forethought before executing electronic messages.

**Passwords**

Passwords are intended to keep unauthorized individuals from accessing messages stored on the system. From a systems perspective and from the perspective of an e-mail recipient, passwords also establish the identity of the person sending an e-mail message. The failure to keep passwords confidential can allow unauthorized individuals to read, modify, or delete e-mail messages; circulate e-mail forgeries; and download or manipulate files on other systems. The practice of using passwords should not lead employees to expect privacy with respect to messages sent or received. Passwords should never be given out over the phone, included in e-mail messages, posted, or kept within public view.

Employees are prohibited from disclosing their password, or those of any other employee, to anyone who is not an employee of the City. Employees also should not disclose their password to other employees, except when required by an urgent business matter.

**Personal Use**

The City of Tomah allows limited, occasional, or incidental personal use of its e-mail system during lunch, breaks or immediately before or after work, subject to the following conditions and restrictions: Personal use must not:

- Involve any prohibited activity.
- Interfere with the productivity of the employee or his or her co-workers.
- Consume system resources or storage capacity on an ongoing basis.  
Involve large file transfers or otherwise deplete system resources available for business purposes.
- Employees should not have any expectations of privacy with respect to personal e-mail sent or received on the City’s e-mail system.
- Employees should delete private messages as soon as they are read or replied to.

Employees should not store copies of the private messages they have sent. Because e-mail is not private, employees should avoid sending private messages that are sensitive or confidential.

**Prohibited Activities**

Employees are prohibited from sending e-mail or otherwise using the e-mail system in connection with any of the following activities:

- Engaging in personal business or entertainment on City of Tomah time.
- Engaging in illegal, fraudulent, or malicious activities.
- Engaging in the unlawful use of the e-mail system as set forth in Section 947.0125 of the Wisconsin Statutes (Unlawful use of computerized communication systems);
- Sending or storing offensive, disruptive, obscene, or defamatory material. Materials which are considered offensive include, but are not limited to: any materials which contain sexual implications, racial slurs, gender-specific comments, or any other comment that offensively addresses someone’s age, race, creed, color, sex, ancestry, religious or political beliefs, marital

- status, national origin, or disability;
- Annoying or harassing other individuals.
- Using another individual's account or identity without explicit authorization.
- Attempting to test, circumvent, or defeat security or auditing systems.
- Accessing, retrieving, or reading any e-mail messages sent to other individuals without prior authorization from the Department Head.
- Permitting any unauthorized individual to access the City's e-mail system.

**Confidential Information**

All employees are expected and required to protect the City's confidential information. Employees shall not transmit or forward confidential information to outside individuals or companies without the permission of their Department Head. The City of Tomah also requires its employees to use e-mail in a way that respects the confidential and proprietary information of others. Employees are prohibited from copying or distributing copyrighted material - for example, software, database files, documentation, or articles using the e-mail system.

**Record Retention**

The same rules which apply to record retention for other City of Tomah documents apply to e-mail. As a rule, e-mail is a public record whenever a paper message with the same content would be a public record.

**Encryption**

Encrypting e-mail messages or attached files sent, stored, or received on the City's e-mail system is prohibited except where explicitly authorized. Employees are prohibited from using or installing any encryption software without prior permission from the Department Head and IT review. Employees with a business need to encrypt messages should submit a written request to their Department Head. When authorized to use encryption by their Department Head and the IT Department, employees shall use encryption software supplied to them by the IT Department. Employees who use encryption on e-mail stored on a City of Tomah computer must provide all the passwords and/or encryption keys necessary to access the e-mail, which will be retained in IT system documentation in a secure location. Employees must provide all passwords and/or encryption keys necessary to access the email or electronic data to Human Resources to be held in a secure location.

**E-mail Policy Violations**

Employees violating the City's e-mail policy are subject to discipline, up to and including termination. Employees using the e-mail system for defamatory, illegal, or fraudulent purposes and employees who break into unauthorized areas of the City's computer system also are subject to civil liability and criminal prosecution.

**E-Mail Record Retention Policy**

The purpose of this policy is to emphasize that certain types of e-mail as defined in Wis. Stats. §19.32(2) are public records. The same rules, which apply to record retention and disclosure for other City of Tomah documents, apply to such records. This policy applies to all the City of Tomah including its departments, divisions, offices, boards, Council, commissions, committees, City of Tomah employees, and contracted and consulting resources who during normal business has access to the information systems.

**Nature of e-mail records**

E-mail is a public record whenever a paper message with the same content would be a public record. See Wis. Stats. §19.32(2) for definition of a record.

**Components of an e-mail record**

The e-mail record is defined to include the message, the identities of the sender and all recipients, the date, and any attachments to the e-mail message. Any return receipt indicating the sender received the message is also considered to be part of the record.

**Responsibilities for e-mail records management**

- All sent or received email is archived electronically by the City’s IT Systems.
- Legal Custodian. The City Clerk, pursuant to City of Tomah policy, shall ensure proper retention of the City of Tomah records.
- Information Services Manager. E-mail is maintained in an on-line database, and it is the responsibility of the IT Department to provide technical support for the City Clerk as needed. When equipment is updated, the IT Department shall ensure that the ability to reproduce e-mail in a readable form is maintained. The IT Department shall ensure that e-mail programs are properly set up and maintained to archive e-mail.

**Public access to e-mail records**

If a Department receives a request for release of an e-mail public record, the City Clerk shall determine if it is appropriate for public release, in whole or in part, pursuant to law, consulting the City of Tomah Attorney, if necessary.

**Violation**

Employees violating this policy are subject to discipline up to and including dismissal. In addition, violations of this policy may be referred for civil and/or criminal prosecution, where appropriate.

**Server / Network Security**

The purpose of this policy is to establish access limitations to internal network/server equipment that is owned and or operated by the City of Tomah. Effective implementation of this policy will minimize unauthorized access to the City’s technology equipment and data, enhancing the security and integrity of same.

This policy applies to all City of Tomah departments, divisions, offices, boards, Council, commissions, committees, City of Tomah employees, and contracted and consulting resources who during normal business have access to the information systems.

**Procedures**

- Physical access to any networking cabinet, server room, or any other network/infrastructure equipment is prohibited without proper authorization from the IT Department or the City’s designee(s).
- Remote access is prohibited unless authorized by the Department Head and the IT Department, using the City’s approved methods and security measures.
- Violation - Employees violating this policy are subject to discipline up to and including dismissal. In addition, violations of this policy may be referred for civil and/or criminal prosecution, where appropriate.

## CHAPTER 28 MEDIA RELATIONS

This chapter sets forth the procedure to be followed regarding media relations.

Inquiries from the news media are given a high priority by the City of Tomah and should be responded to as quickly and efficiently as possible. Every effort should be made to meet media deadlines and to ensure that all information released is accurate. The Mayor and Senior Executive Team (or his/her designee) are responsible for the City’s media relations except for most public safety issues.

Unless otherwise authorized, the City’s spokespersons are:

- Mayor
- Senior Executive Team
- City Attorney
- Department Heads
- Police and Fire Public Information Officers

Any medical inquiries received by other City staff should be referred immediately to their Department Head. An appropriate response to the media would be, “I am sorry—I do not have the full information regarding that issue. I will give your request to the head of the \_\_\_\_\_ Department who will respond to you as soon as he/she is available.” Be sure to obtain the reporter’s name, a phone number to be reached at, topic or story/reason for the inquiry, and deadline.

All television, radio, newspaper, or other media inquiries regarding sensitive or controversial issues should always be referred immediately to the Department Head or Mayor. If employees have knowledge of any potentially sensitive or controversial City issue(s), they will alert their department head and the Mayor immediately. The department head and the Mayor will then be able to prepare and coordinate a response, including designating a spokesperson.

When Council members speak to the media, they should remember that unless specifically authorized by the City, they are expressing their individual opinions and not necessarily the position of the city. Any media request for the City’s official position should be referred to the Mayor or Senior Exertive Team.

The business conducted by the City of Tomah is public, and therefore, is public information. Inquiries regarding pending litigation, matters involving a significant exposure to litigation, and certain personnel-related information are exceptions. Inquiries regarding pending litigation or exposure to litigation should be referred to the City Attorney and/or the Mayor. Inquiries regarding personnel-related information should be referred to Human Resources and/or the Mayor or Senior Executive Team. Inquiries regarding election and campaign questions should be referred to the City Clerk. The City Clerk will contact the Mayor and/or SET member or City Attorney as appropriate.

Most media contact is initiated through the Mayor and/or Senior Executive Team or his/her designated representative. This includes issuing press releases and media advisories, and personal contacts with reporters and editors for coverage. Departments seeking publicity for events or activities should contact the Senior Executive Team or designee before notifying any media. Departments should not initiate non-routine news media contacts before notifying the Senior Executive Team or Mayor (or his/her designate).

Because the Police and Fire Departments operate 24/7 and their work generates a high volume of media calls, those departments have designated sworn personnel as media spokespersons and follow specific guidelines when releasing information. Any media calls to other City staff regarding a Police or Fire issue should be referred immediately to the Police Department or Fire Department, as appropriate. All sensitive information released to the media by the Police and Fire Departments should be provided immediately to the Senior Executive Team or designee and, when appropriate, those offices should be contacted at the time of major incidents. Please see Police or Fire Department policies for more information.

During a crisis or major emergency, the procedure for managing the media is highlighted in the City’s Emergency Operations Plan. The plan designates the City’s Public Information Officer as the main point of contact for the media.



It is the intent of the City of Tomah to provide a safe and healthy working environment for all its employees. It recognizes that most health and safety hazards can be eliminated if proper precautions are taken. Therefore, it is the policy of the City of Tomah to provide City employees with safe and healthful working conditions through the following means:

- A Safety Committee has been established to make recommendations for accident prevention to the Department Head and Supervisory Staff. The Committee consists of management and employee representatives for each department to be present at the safety meetings, which enables all to voice their concerns and ideas for making the workplace a safer and more enjoyable place to work.
- All employees are required to comply with the Safety Program as administered by the Safety Committee.
- Department Heads and Supervisory Staff are responsible for safety in their areas by providing the appropriate safety training and enforcing compliance with safety rules, policies, and programs set by the Safety Committee.
- The City of Tomah will provide the necessary safety equipment and safety clothing that is necessary for employees to perform their duties in a safe manner.

It is the employees' responsibility to notify their supervisory authority and/or department head of any potential health or safety issues.

**Hazard Awareness**

The City of Tomah complies with OSHA Hazard Communication Standard, Title 20 Code of Federal Regulations. Safety Data Sheets (SDS) are available and must be used by employees to ensure that the proper labeling of containers is done.

When training needs are required, the City of Tomah will provide the necessary training for the appropriate staff.

If you have concerns regarding hazardous materials or the labeling of materials, you must report this to your supervising authority and/or department head immediately.

First Aid: CALL 911, the emergency phone number, if required. If a minor injury occurs while you are on the job, use the first aid kit located in your respective department. If the injury is serious, someone will take you to the hospital emergency room.

If an accident or illness should occur, no matter how slight, notify your supervisor immediately so that appropriate medical treatment may be administered. The transfer of any bodily fluid (blood, saliva, urine, etc.) may pass on the AIDS or other viruses. Please use extreme caution to avoid contact with these body fluids. Each first aid kit contains plastic gloves, please be sure to use them. If this is not possible, use a strong disinfectant such as Lysol or liquid bleach to clean up afterwards.

On the job injuries will be managed in accordance with the Workers' Compensation laws. Any employee who is injured while on the job must notify the supervisor and/or the City Clerk's office immediately to be eligible for coverage provided under the Workers' Compensation Act. As part of our Drug Free Workplace Policy, you may also be required to submit to drug testing if you are injured on the job.

## CHAPTER 29 VIOLENCE IN THE WORKPLACE

The City of Tomah is committed to providing a safe, healthy workplace that is free from violence or threats of violence. All aggressive and violent behavior and conduct is unacceptable and such behavior or conduct will not be tolerated. Employees who demonstrate such conduct or behavior will be subject to disciplinary action up to and including termination and possible civil/criminal prosecution.

The City of Tomah will take appropriate steps to prevent workplace violence from occurring, to provide training to employees to enable them to respond appropriately in the event of workplace violence, and to provide for follow-up in the event workplace violence does occur.

The purpose of this policy is to provide a preventive plan to protect all employees, visitors, and customers from aggressive behavior and violent conduct and behavior. Under this policy, no acts, or threats of physical violence, including intimidation, will be tolerated on any City of Tomah-owned or leased property.

### Definitions

Violent behavior or conduct is any action that causes harm or any threat to cause harm to any person. Violent behavior is also any action that causes damage or any threat to cause damage to property. It does not matter who owns the property that is or may be damaged. Aggressive behavior or conduct is any action that is threatening in nature and includes, but is not limited, to: verbal assaults, harassment and intimidation, threats, hazing and other forms of verbal abuse.

Weapons include firearms and other objects intended to cause harm to oneself or others. Use of any object, as an actual or intended weapon, shall be considered a violation of this policy. Only law enforcement or security personnel who are required to carry a weapon as part of their official job duties are exempted.

### Prevention

City of Tomah employees are expected to conduct themselves in a manner conducive to positive relationships and effective teamwork. Behavior that escalates a situation toward aggressive or violent behavior/conduct is not appropriate for employees or external visitors.

City of Tomah employees are prohibited from bringing weapons into the workplace, unless a weapon is part of the standard equipment required for the job or is the property of the City.

City of Tomah employees who receive a protective or restraining order which lists City-owned or leased premises as a protected area are required to provide a copy to Human Resources promptly. Such orders will be destroyed upon their expiration date.

### Awareness

City of Tomah employees should be aware of behaviors that may be early warning signals or potentially aggressive or violent conduct. Employees should understand potential warning signs. Such behaviors may include but are not limited to:

- Verbal or written threats
- Threatening actions to intimidate or instill fear in coworkers.
- Bizarre or obsessive behavior

### Reporting

- For any situation that involves violence or an immediate threat of violence, an employee should notify local law enforcement by dialing **911**.
- Employees who believe they have been or are currently subjected to aggressive or violent conduct/behavior shall report the occurrences promptly to any available supervisor.
- An employee who receives information of a potential occurrence involving aggressive or violent

conduct/behavior towards them or another employee shall notify a supervisor immediately.

- An employee who is threatened outside of work is advised to report the occurrence to law enforcement and to inquire about obtaining a restraining order. The employee is also encouraged to contact a supervisor regarding the threat.

### **Sworn Employees**

- Citizen vs. Employee Violence. Officers have the statutory authority and responsibility to investigate crimes and ordinance violations. If the investigating officer determines that there is probable cause to believe that a criminal violation of the law or a violation of a municipal ordinance has occurred, then the officer may make a custodial arrest, refer the complaint to the district attorney's office, or issue a municipal citation. He/she should follow the reporting procedures set by the Tomah Police Department to report such crimes or ordinance violations.
- Employee vs. Employee Violence.
  - Employees who believe they have been or are currently subjected to aggressive or violent conduct/behavior or an immediate threat of violence, shall report the occurrences promptly to a supervisor.
- An employee who receives information of a potential occurrence involving aggressive or violent conduct/behavior towards them or another employee shall contact a supervisor immediately.
- If an employee is threatened outside of work, the employee shall notify a supervisor immediately.

### **Response And Follow-Up**

The nature and circumstances of each occurrence involving aggressive or violent conduct/behavior will dictate the response.

- If an employee is injured (physically or psychologically) by aggressive or violent conduct/behavior, he/she should seek appropriate medical care. The employee must also complete an incident report to be given to their department head and the Senior Executive Team.
- Employees who are victims of aggressive or violent conduct/behavior shall report the incident to a supervisor so that steps may be taken to protect the employee from further aggressive or violent conduct/behavior. Depending on the circumstance, consideration will be given to notifying law enforcement. The Senior Executive Team shall be notified promptly of all reports from supervisors.
- With the assistance of the Tomah Police Department, the Senior Executive Team will evaluate the need for additional security measures after an incident. (The Tomah Police Department will evaluate and determine the need for additional security measures for all sworn personnel incidents.)

## CHAPTER 30 RESTRICTED/MODIFIED DUTY

The purpose of this policy is to establish a uniform policy and procedure for the administration of a City-wide restricted/modified duty assignment program for employees who are temporarily disabled from performing the duties of their regularly assigned positions due to an injury or illness. This program is intended to provide temporary reassignment due to an injury or illness of an employee only when such assignments are available and only until such time as:

- the employee is medically released to perform the full range of duties of his/her position,
- the restricted/modified duty assignment is discontinued at the request of the attending physician,
- the employee is medically determined to be permanently disabled and consideration is given to modification, transfer, termination, or retirement, or
- the restricted/modified duty assignment is discontinued at the option of the City.

Restricted/modified duty assignment is a special short temporary work assignment provided for employees who have temporary medical restrictions that prevent them from performing some or all their normal duties. In all cases, a restricted/modified duty assignment is temporary, and will have a defined beginning and ending date. Human Resources shall administer this program. All employees and departments are required to cooperate fully with Human Resources in the administration of this program. It is permissible for department heads and employees to work together regarding restricted/modified duty if nothing is available within the employee's department.

The restricted/modified duty assignment will be based on a qualified medical assessment of the employee. It is mandatory for the employee to provide all necessary medical information concerning the extent of their work restrictions and the probable duration of their restrictions. The employee is also required to submit updated work restrictions to their supervisor and Human Resources after every doctor visit.

There is no guarantee of restricted/modified duty assignments. All requests for restricted/modified duty assignments shall be reviewed on a case-by-case basis. It is at the discretion of the Department Head or his/her designee to determine the duty assignment. Such assignments shall depend in part on the medical limitations of the individual, the availability of suitable work, adequate funding, and the needs of the City. A restricted/modified duty assignment may be altered to comply with any applicable state and/or federal law.

An employee's return to work in a restricted/modified duty assignment shall comply with all applicable state and/or federal laws, including Family and Medical Leave Act (FMLA), Wisconsin Fair Employment Act (WFEA), the Americans with Disabilities Act (ADA), and Wisconsin Worker's Compensation laws. All requests and/or assignments for restricted/modified duty shall be reviewed by Human Resources or his/her designee to ensure all requirements are being met.

### Definitions

- Restricted/modified duty assignment: a temporary assignment which shall have a defined beginning and ending date with a maximum duration of 12 weeks. This duration can be extended with the approval of the Department Head and Human Resources if restricted/modified duty assignments are available to accommodate the situation.
- Transitional job tasks: job assignments that may or may not normally be performed by the employee but fall within the restrictions as outlined by the employee's physician.
- Work related injury/illness: any injury or illness that occurs during, and arises out of, employment.
- Non-work-related injury/illness: any injury or illness that does not occur during, or arises out of, employment.

### Program Details

The following procedure is set forth to assist employees and Department Managers in clearly understanding the requirements of the restricted/modified duty assignment policy. It is important that

appropriate communication be always established between the employee, his/her supervisor, his/her physician, the City, and the City's Worker's Compensation insurance carrier if applicable.

- An employee who has a work-related injury/illness must have his/her treating physician complete the City's "Status Report" form. (This form may be obtained from the employee's supervisor or from Human Resources.) This report provides the City with the physician's diagnosis and the following information:  
Can the employee return to work with no limitations? If no: Is the employee able to return to work on restricted/modified duty assignment, and if so, what are his/her limitations?
- If the employee cannot return to work at this time, when is it expected the employee may be able to return to restricted/modified duty assignment?
- The completed form is to be returned within 24 hours of the employee's doctor's visit. This form along with all other medical information will be held in confidence in accordance with applicable law.

The Department Head will then decide if there are sufficient transitional job tasks available to return the employee to restricted/modified duty assignment. All transitional job tasks assigned to the employee will be within the restrictions as outlined by the employee's treating physician. The restricted/modified duty assignment will be in writing and will specify a starting and ending date. Any extension of the original restricted/modified duty assignment will be approved, in writing, by the Department Head. The employee is also required to submit updated work restrictions to his/her supervisor and Human Resources after every doctor visit, detailing the extent of their work restrictions and the probable duration of these restrictions. Any modifications to the original restricted/modified duty assignment will be done in writing. At no time will an employee exceed the medical restrictions of his/her physician or perform transitional job tasks that are outside of the scope of the employee's physician's recommendations. Upon full release to return to work without restrictions, the employee must submit the proper return to work authorization from their treating physician to his/her supervisor and Human Resources before they may return to work.

## CHAPTER 31 ACCESS TO EMPLOYEE MEDICAL RECORDS

The purpose of this policy is to establish procedures to ensure that medical and exposure records of any current employee, former employee, and/or designated employee representatives, or a Department of Commerce Safety Compliance Officer has access to employee medical and exposure records in accordance with the ILHR/OSHA Standard, "Access to Employee Exposure and Medical Records" 29 CFR 1910.1020.

All employers who maintain medical records and/or exposures records which document that employees are or were exposed to toxic substances and/or harmful physical agents must comply with ILHR/OSHA Standard 29 CFR 1910.1020. This standard requires that these records be made available to employees, former employees, and any designated employee representative, or a Department of Commerce Safety Compliance Officer in accordance with the following procedures:

- Upon written request, an employee, former employee, designated representative and/or Department of Commerce Compliance Officer has the right to examine and receive copies of medical records, exposure records, and any analysis based on these records. An employee may designate any individual or organization by means of a written authorization to exercise the right of access to such records.
- Recognized collective bargaining agents who have statutory authority to represent the interests of the employees within the bargaining unit are automatically considered designated representatives. While these representatives do not have the right to secure individual medical records without written consent of the employee, they have the right of access to employee exposure records and analysis without employee consent. However, union representatives must show an occupational health need when seeking access to employee exposure records for which the employee's written consent has not been given.
- Department of Commerce Safety Compliance Officers can request these records for any reason relating to their statutory authority.

### Definitions

A medical record means any record concerning the health status of an employee made or maintained by a doctor, nurse, or other health care professional or technician. This includes:

- Medical and employment questionnaires or histories including past descriptions and occupational exposures.
- The results of any medical exam (pre-employment, pre-assignment, periodic or episodic), and any laboratory tests (x-ray and all biological monitoring).
- Medical opinions, diagnosis, progress notes, and recommendations.

Description of treatments and prescriptions. *NOTE: The following will not be considered a medical record:* Physical specimens normally discarded, health insurance claims, accident investigation reports, and other non-medical correspondence if maintained separately from the medical file, and the records of any voluntary employee assistance program (alcohol, drug, etc.) if maintained separately.

An exposure record means a record that contains any of the following kinds of information concerning employee exposure to various substances or physical agents used in the workplace:

- Workplace monitoring includes personal, area, grab, wipe, or other forms of sampling and including related collection and analytical methods.
- Biological tests which assess absorption of a substance into the body. A biological test which assesses the effect on the body is a medical record.
- A Safety Data Sheet is considered part of an exposure record.
- Any other record which identifies a substance or physical agent as potentially toxic or harmful.
- A toxic substance or harmful physical agent means as any chemical substance, biological agent (bacteria, fungus, virus, etc.) or physical stress (noise, heat, cold, ionizing radiation, or non-

ionizing radiation, etc.) which:

- Is regulated under federal law or rule due to a hazard to health.
- Is listed in the National Institute of Occupational Safety and Health (NIOSH) Registry of Toxic Effects of Chemical Substances (RTECS).
- Shows positive evidence of acute or chronic health hazard in human, animal, or another biological test by or known to the employer.
- Has a Safety Data Sheet stating the substance may present hazard to humans.

Analysis of exposure or medical records means any compilation of data, and research or other studies based, at least in part, on information collected from individual employee exposure or medical records or other sources including information from health insurance claim forms. The analysis must have been reported to the employer. An “analysis” does not include any documents if the person is doing further work preparing the analysis.

Access means the right and opportunity to evaluate and copy.

Designated representative means any individual or organization to whom an employee gives written authorization to exercise a right of access.

**Access Procedure**

Human Resources will maintain applicable medical and exposure records for all employees. All requests to access medical and exposure records and analysis based on those records must be submitted to Human Resources using the forms provided for that purpose.

Human Resources will provide access to each employee and/or their designated representative to all exposure and medical records concerning the employee's work conditions or workplace within a reasonable time, but not later than fifteen calendar days after the request is made. If the records cannot be provided within fifteen calendar days, the employee or designated representative requesting the record will be told the reason(s) for the delay and the earliest date when the record(s) can be made available.

Except for a recognized collective bargaining agent, any designated representative must have the employee's written permission for access to exposure records and analyses. It is necessary, however, for the union representative to specify the occupational need for access to records absent the employee's consent. Union representatives must have the employee's written permission to access medical records.

Employees or their designated representatives will be provided with one (1) copy of the records at no cost or free use of a copying machine for making one (1) copy of such records. There will also be no charge for the first request for information by a recognized collective bargaining agent even if the employee has previously received a copy of the same record. Additional copies will be provided at a cost of five (5) cents per page. Each page provided will be stamped with the word COPY. At no time will the original records and/or x-rays be loaned out to enable the requesting party to make a copy.

Any review of medical or exposure records by an employee or union representative shall be done outside of normal working hours, and at a time mutually agreeable to the parties. The review will be conducted in person with the individual requesting access to the records.

The employee is entitled to access to his or her medical records except when a physician determines that this knowledge would be detrimental to the employee's health as in cases of terminal illness or psychological conditions. However, if the employee provides a designated representative with specific written consent, access to medical records will be granted even if the physician has denied the employee access to the records.

The City will provide all Compliance Officers with immediate access to employee exposure and medical records. In most cases, the Department of Commerce must provide a written access order which must be posted for 15 days before personally identifiable medical records are copied. A copy of the written access order will be provided to the union, if applicable.

The authorized physician may delete the identity of anyone who has provided confidential information concerning the employee's health status but cannot withhold the information itself.

When an analysis of medical records identifies the employee, a physician may remove direct or indirect personal identification. If this cannot be done, the personally identifiable portions need not be provided to the person seeking such information.

Employees and their designated representatives will be permitted, upon request, access to past and present exposure data to toxic substances or harmful physical agents. Copies of exposure records of other employees with past or present job duties or working conditions like those of the employee will also be provided upon request.

Any employee or designated representative is also permitted access to any record of exposure information which pertains to a new workplace or condition(s) to which the employee is being assigned or transferred.

**Record Retention**

Employee medical records, except first aid records of minor scratches, cuts, bumps, etc., and separately maintained health and workers' compensation claim records, shall be maintained for at least the duration of employment plus 30 years.

Employee exposure records shall be preserved and maintained for at least thirty (30) years, except that:

- Background data to environmental (workplace) monitoring or measuring, such as laboratory reports and worksheets, need only be retained for one (1) year if the sampling results, the collection methodology, (sampling plan), a description analytical and mathematical methods used, and a summary of other background data relevant to interpretation of the results obtained are retained for at least thirty (30) years; and
- Material Safety Data Sheets and any other records concerning the identity of a substance or agent need not be retained for any specified period if some record of the identity (chemical name if known) of the toxic substance or harmful physical agent, where it was used, and when it was used is retained for at least thirty (30) years.
- Any analysis of medical records or exposure records will be retained for thirty (30) years.
- Only chest x-rays must be kept in the original form. All other records may be retained in any retrievable form.

**Employee Information**

Human Resources will provide each new employee and all current employees the following information:

- The existence of location and availability of covered records.
- The name of the individual maintaining these records.
- The right of every employee to access these records.

The Access to Employee Exposure and Medical Records Standard (29 CFR 1910.1020) will be readily available for review by employees upon request.

Human Resources will distribute to all current employees any new informational material pertaining to this standard made available to the Department of Commerce. A copy of the employee notice that will be used to comply with the employee information requirements will be posted on those bulletin boards where other notices normally appear.



**STAFF COMMITTEE PREPARATION REPORT**

**Agenda Item: Mass Transit Shared Ride vendor selection, contract award and lease agreement approval**

**Summary and Background Information:** The evaluation committee for the mass transit shared ride contract has recommended an award to Abby Vans Inc. out of Marshfield WI. The City of Tomah meet with Abby Vans Inc. on 11/16/23 to start the on boarding process.

**Recommendation From: Mass Transit Evaluation Committee**

**Minutes Attached:**

Yes  No

**Budget Account:**

Find 11- 53520

**Fiscal Impact:**

Per program requirements

**Staff Responsible for implementation:**

Molly Powell and Kirk Arity

**Economic Impact:**

As estimated by the yearly budget

**Zoning/Rezoning Issues:**

n/a

**Supports Organizational Goals:**

Yes  No

**Questions from SET:**

**Grants Pursued/Opportunity Pursued:**

yes

**Recommendation:** The evaluation committee, DOT and SET recommend the

approval of selected vendor, contracts and lease agreements as presented.

Molly Paine  
SET

11/15/23  
Date

[Signature]  
Department Director

11/15/23  
Date

Committee: Committee of the Whole and/or Common Council  
Meeting Date(s):

**2024 SHARED RIDE TAXI OPERATING CONTRACT  
BETWEEN THE CITY OF TOMAH AND  
ABBY VANS INC.**

This Contract is made by and between the CITY OF TOMAH, hereinafter referred to as "CITY" and ABBY VANS INC. hereinafter referred to as "Contractor."

**PRELIMINARY STATEMENT**

The CITY sponsors a Shared-Ride Taxi Service as a public transportation program to serve its residents. The CITY solicited proposals for the operation of this service from the period commencing 1/1/2024 and ending on 12/31/2025 and ABBY VANS INC. proposal was deemed to be most advantageous to the CITY and was accepted.

This contract shall include all the necessary performance standards outlined in the RFP, addendums, and the Contractor's response to that RFP by reference, including, but not limited to, service area, service standards, hours of service, service levels, handling of revenues, reservation policies, maintenance, insurance, licensing, complaint handling, promotion and publicity and other requirements.

**CONTRACT CONDITIONS**

The contractor shall, throughout the term of this contract, be responsible for maintaining proper licensing for operation as a taxicab company in the service area described in the RFP. All revenues collected by the provider, shall belong to the CITY and shall be shown as a separate line item on each invoice.

The Contractor shall submit invoices for the total number of hours of service provided to the CITY no more frequently than monthly, and the CITY shall review said invoice and reimburse the Contractor within 20 working days after receipt of a properly submitted invoice.

Additionally, the Contractor shall provide to the CITY within 25 days of the conclusion of any calendar month, the following reports as detailed in the RFP:

A monthly report showing total passenger trips, passenger revenue, package delivery revenue, total miles operated and total driver hours worked. The Contractor is also responsible for preparing and submitting to the CITY quarterly and annual reports required by the Wisconsin Department of Transportation.

The Contractor shall maintain and retain for a period of six years *or one year after the DOT program year audit is completed, whichever is longer*, driver logs and dispatch records to allow the CITY or the Wisconsin Department of Transportation to verify any data reported or billed to the CITY.

The CITY reserves the right to discontinue the contract's remaining option years at any time and may elect to re-bid the contract in whole or in part when changes in scheduled hours or hourly costs are not mutually acceptable between the Contractor and the CITY. Any such discontinuation of the contract shall have at least 120 days written notice to the Contractor, including the decision to not exercise an option year.

The CITY may terminate this contract with 120 days written notice to the Contractor. This contract shall not be assigned, transferred or encumbered in any manner without the prior written consent of the CITY, which consent shall not be unreasonably withheld.

The maximum amount of funding for this contract shall be \$1,148,940.00 based on 23,400 hours of service at the rate of \$49.10 per hour. Option year rates will be determined based upon the percent change in the CPI-U from the preceding year applied to the current contract year price.

All Federal Certifications, Assurances and Clauses included in the RFP document and certified by the Contractor, including the RFP and addendums, shall be included in this contract by reference.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2023

\_\_\_\_\_  
Municipality

\_\_\_\_\_  
Contractor

\_\_\_\_\_  
Authorized Official

\_\_\_\_\_  
Authorized Representative

SOURCE SELECTION GUIDE – NEGOTIATED PROCUREMENT

EVALUATION COMMITTEE CONSENSUS RATING SUMMARY SHEET

RFP NUMBER AND TITLE \_RFP 2023-01 Shared Ride Taxi Service City of Tomah

1. "Technical Score" is the Evaluation Committee's consensus score for each offeror following completion of individual evaluator scoring and Committee discussion of ratings.
2. "Price Score" is assigned by the Evaluation Committee Chair based upon previously determined points available for lowest price offer, second lowest price offer, etc.
3. "Total Score" is the sum of the technical score and the price score.
4. "Overall Rank" is the numerical ranking of offerors "1" through "X" based upon the total score. For negotiation purposes, typically the highest overall ranking (2-3) offerors constitute the "competitive range."

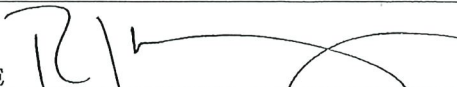
OFFEROR NAME	TECHNICAL SCORE	PRICE SCORE	TOTAL SCORE	OVERALL RANK
Monroe County Shared Ride LLC	$(9,9,4)/3 = 7.3$	24	31.3	4
Bee Cab Inc.	$(27.5,27.5,27.5)/3 = 27.5$	12	42	3
Abby Vans Inc.	$(70,70,70)/3 = 70$	18	88	1
Running Inc.	$(20,41,33.5)/3 = 31.5$	30	61.5	2

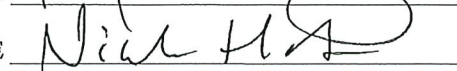
NOTE: See the accompanying Evaluation Committee report for details concerning the evaluation process and evaluation results. At this point:

1. Award can be made to offeror with the highest total score without discussions if the solicitation so provides, OR
2. Clarifications can be sought from all offerors and oral presentations scheduled (if approved by WisDOT) WITHOUT an opportunity for offerors to modify their original proposals, OR
3. Negotiations can occur (if approved by WisDOT) in which case offerors must submit a "Best and Final Offer" (BAFO), which will require a final round of evaluations and scoring.

ALL EVALUATION COMMITTEE MEMBERS AGREE THAT THE ABOVE SCORES ACCURATELY REFLECT THE COMMITTEE'S OVERALL ASSESSMENT OF OFFERS RECEIVED IN RESPONSE TO THIS SOLICITATION. THE COMMITTEE RECOMMENDS THE FOLLOWING ACTION (CHOOSE 1, 2, OR 3 ABOVE):

#2\_ CLARIFICATIONS CAN BE SOUGHT FROM ALL OFFERORS AND ORAL PRESENTATIONS SCHEDULED (IF APPROVED BY WISDOT) WITHOUT AN OPPORTUNITY FOR OFFERORS TO MODIFY THEIR ORIGINAL PROPOSALS.

EVALUATOR SIGNATURE AND DATE  10/11/2023

EVALUATOR SIGNATURE AND DATE  10/11/23

SOURCE SELECTION GUIDE – NEGOTIATED PROCUREMENT

EVALUATOR SIGNATURE AND DATE Molly Pm 10/11/23

SOURCE SELECTION CHAIR SIGNATURE AND DATE [Signature] 10/11/23

# PUBLIC TRANSIT LEASE AGREEMENT

Between  
City of Tomah  
and  
Abby Vans Inc

This Agreement specifies terms under which City of Tomah hereinafter referred to as Lessor, leases one or more vehicles to Abby Vans Inc, hereinafter referred to as Lessee. This lease is effected by virtue of Lessor’s public transit service operating contract with Lessee.

“Department” herein means the Wisconsin Department of Transportation. “Leased vehicle” herein means a vehicle covered by this lease.

### SECTION 1. TERM

Lessor hereby leases the following vehicle(s) to Lessee starting on January 1, 2024, and ending exactly one year later, or on the end date of the Lessor’s current public transit service contract with the Lessee, whichever comes first.

### SECTION 2. VEHICLE INFORMATION

Vehicle Identification Number (VIN)	Model Year	Vehicle/Chassis Make and Model	Body Make and Model (cutaways and ADA minivans only)	Vehicle Type (e.g., minivan, medium bus)	Primary Funding Source
1FDAX2X82PKA86137	2023	Ford Transit	Braun ADA	Van	5311
2C4RDGBG0LR184882	2020	Dodge Grand Caravan	Braun ADA	Minivan	5339
2C4RDGBG8KR704499	2019	Dodge Grand Caravan	Braun ADA	Minivan	5311
2C7WDGBG5HR648584	2017	Dodge Grand Caravan	Braun ADA	Minivan	5311
1FDAX2X85PKA86259	2023	Ford Transit	Braun ADA	Van	5311

### SECTION 3. EXECUTION OF LEASE

IN WITNESS WHEREOF this Agreement shall become effective upon its complete execution by Lessor and Lessee.

**For City of Tomah**

**For Abby Vans**

\_\_\_\_\_  
*Signature*

\_\_\_\_\_  
*Signature*

**Michael Murray**  
Mayor

**Abby Vans**  
Administration

**SECTION 4. CONDITIONS**

This Agreement is one of leasing only, and the Lessee shall not acquire any right, title or interest to vehicle(s) leased other than that of Lessee. The Lessee acknowledges that the Lessor owns (subject to any Department liens) the vehicle(s) subject to this Agreement. Nothing herein shall affect Lessor’s absolute ownership of any title or interest to said vehicle(s).

The Lessee shall lease and operate the vehicle(s) in accordance with the service characteristics described in the Lessor’s operating assistance grant agreement with the Department.

Department approval is required for incidental use of the leased vehicle(s), and any such use must be compatible with the original purposes of the grant. The incidental use must not in any way interfere with the Lessor’s continuing control over the use of the vehicle(s) or the Lessee’s continued ability to carry out the service described in its shared ride taxi operating contract with Lessor.

The Lessee will comply with the terms, conditions and obligations included in the grant agreement executed between the Lessor and the Department so as not to impair the Lessor’s relationship with the Department, nor cause Lessor to be in default of any agreement with the Department. Any breach of this Agreement shall be considered a default by the Lessee.

The Lessee agrees that it will not use or permit the use of the leased vehicle(s) in any negligent or improper manner, or in violation of any statute, law or ordinance, or so as to void any insurance or warranty covering the vehicle(s), or permit any vehicle(s) to become subject to any lien, charge or encumbrance which may affect the Lessor’s title to the vehicle(s).

The Lessee shall not mortgage, pledge, sell, or otherwise encumber or dispose of the vehicle(s) provided under the terms and conditions of this Agreement.

Both parties agree to abide by the relevant rules and regulations provided by the Federal Transit Administration (FTA), specifically the most current FTA Master Agreement. The most recent version of the FTA Master Agreement is found at the FTA’s website (<http://fta.dot.gov>).

Lessee agrees to review and comply with the annual FTA Certification and Assurances signed by the Lessor, the most recent version of which can be found at FTA’s website (<http://fta.dot.gov>).

Both parties agree to abide by the relevant rules and regulations provided by the Department, (including those of the Division of Motor Vehicles), and regulating authorities in any State or County in which the vehicle(s) are operated under the terms and conditions of this Agreement.

**SECTION 5. REPRESENTATION AND WARRANTIES**

In consideration of the Lessor entering into this Agreement, the Lessee represents and warrants:

- A. The Lessee is in good standing under the laws of the State of Wisconsin and has the power and authority to carry on its business as now conducted; to own, lease and operate its property and assets; and to execute this Agreement and any other agreements and instruments referred to in this Agreement.
- B. The Lessee has and will continue to have during the term of this Agreement, all necessary licenses, certifications, or other documents required by any federal, state or local governmental



agency, which authorize or empower the services to be performed by the Lessee.

**SECTION 6. REGISTRATION**

The leased vehicle(s) shall bear the proper license plate(s) in accordance with the governing grant. The title to such vehicle(s) is to be registered in the name of the Lessor, subject to the lien rights of the Department. All annual registration, license fees, and safety inspection costs shall be paid by the Lessor.

The Lessor will maintain ownership of the vehicle(s) obtained through the grant program. The Lessor shall have full authority to exercise its responsibilities as owner of the vehicle(s) provided under the terms and conditions of this lease.

**SECTION 7. INSURANCE**

Insurance levels, categories and premium payments for all leased vehicles shall be the responsibility of the Lessee.

Insurance shall include such coverage as required by the grant agreement between the Lessor and the Department, and shall meet the requirements of applicable local, state and federal laws. The Lessor must be named as the payee for all payments relating to vehicle damage or loss.

The insurance shall be primary, and not excessive or contributory, with respect to any accident involving such vehicle(s), and shall at minimum afford the following coverage:

- A. Bodily injury liability, each person: \$100,000
- B. Bodily injury liability, each accident: \$1,000,000
- C. Property damage liability, each accident: \$100,000
- D. General liability, bodily injury and property damage: \$1,000,000

The Lessee shall bear all risks of damage or loss of the leased vehicle(s), or any portion of damage or loss not covered by insurance. All replacements, repairs, or substitutions of leased vehicle parts or equipment shall be at the cost and expense of the Lessee and shall be accessions to the vehicle(s).

**SECTION 8. VEHICLE MAINTENANCE**

The Lessee shall, at all times and at Lessee’s expense, maintain the leased vehicle(s) in working order and at a high level of cleanliness, safety, and mechanical soundness. The Lessee shall take all reasonable efforts to insure against theft and vandalism. The Lessee agrees to return each leased vehicle in the condition in which it was received, except for reasonable wear and tear.

The Lessee agrees to adhere to all provisions of the Lessor’s vehicle maintenance plan on file with the Department, and to any changes or addendums made to the plan.

The Lessee shall be responsible for scheduling, completing and documenting all preventative maintenance. All such maintenance shall be consistent with manufacturer specifications, the Lessor’s vehicle maintenance plan, and Department guidelines. The Lessee shall be responsible for ensuring the completion of, and payment for, all necessary repairs.

**SECTION 9. VEHICLE OPERATION**

The Lessee shall ensure that only properly trained and licensed drivers operate the leased vehicle(s). The Lessee shall provide the Lessor with the names of all individuals whom it authorizes to operate the vehicle(s), and shall provide the name of each before said individual may operate the vehicle(s).

The leased vehicle(s) shall not be used in violation of any federal, state or municipal statutes, laws, ordinances, rules or regulations. The Lessee shall not use any leased vehicle, nor allow any such vehicle to be used, for any unlawful purpose or for the transportation of any property or material deemed hazardous. Respirators, concentrators, or portable oxygen used by individuals are not considered hazardous materials.

The Lessee shall operate the leased vehicle(s) only on designated roads, and shall not subject the vehicle(s) to use under such road conditions as may result in damage to the vehicle(s).

**SECTION 10. CIVIL RIGHTS**

The Lessee shall comply with all federal statutes relating to nondiscrimination that apply, including, but not limited to:

- A. The prohibitions against discrimination on the basis of race, color, or national origin, as provided in Title VI of the Civil Rights Act, 42 U.S.C. 2000d;
- B. The prohibitions against discrimination on the basis of sex, as provided in: (a) Title IX of the Education Amendments of 1972, as amended, 20 U.S.C. 1681 – 1683, and 1685 – 1687, and (b) U.S. DOT regulations, “Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance,” 49 CFR part 25;
- C. The prohibitions against discrimination on the basis of age in federally funded programs, as provided in the Age Discrimination Act of 1975, as amended, 42 U.S.C. 6101 – 6107;
- D. The prohibitions against discrimination on the basis of disability in federally funded programs, as provided in section 504 of the Rehabilitation Act of 1973, as amended, 29 U.S.C. 794; and
- E. The prohibitions against discrimination on the basis of disability, as provided in the Americans with Disabilities Act of 1990, as amended, 42 U.S.C. 12101 *et seq.*

The Lessee agrees to comply with all terms of the Lessor’s approved Title VI Plan and of any changes or addenda thereupon. The Lessee is responsible for proper posting of a valid Title VI public notice in each leased vehicle at all times.

**SECTION 11. ADDITIONAL FEES**

The Lessee shall pay any and all storage charges, parking fees, and fines which are levied against Lessee as a result of the improper acts of Lessee or its employees.

The Lessee shall pay any fees (including vehicle registration and inspection fees) and/or taxes which may be imposed with respect to the leased vehicle(s) by any duly constituted governmental authority as the result of Lessee’s use or intended use of the vehicle(s).

**SECTION 12. AUDITS, INSPECTIONS, AND REPORTING**

The Lessee shall be responsible for providing any and all data pertaining to services provided using the leased vehicle(s) as requested upon reasonable notice by the Lessor. The data required may include, but is not limited to, vehicle maintenance records, trip logs, and ridership data.

The Lessee agrees to complete all reports and documents required by the Lessor and/or the Department in a timely fashion. Such reports will be sent to the Lessee on or before specified deadlines.

The Lessor, Department or FTA, or any designee thereof, may at any time audit and/or inspect the leased vehicle(s) and attendant records for compliance with the provisions of this Agreement. The Lessee agrees to comply with all requests to make equipment available as requested by the aforementioned parties for completion of audits.

The Lessee agrees to preserve for a period of five (5) years after the termination of the Agreement, all reports, insurance policies, trip sheets, and other data pertaining to compliance with any and all terms of the Agreement.

The Lessee is responsible to arrange for and obtain inspections of motor buses and human service vehicles leased under this Agreement as required by federal and state law. In all such cases, Lessee shall send a copy of the inspection report to the Lessor.

**SECTION 13. LIABILITY**

The Lessee agrees to hold harmless the Lessor and the State of Wisconsin from any and all claims, losses, causes of action, and expense, for whatever reason, including legal expenses and reasonable attorney fees, arising from the use, maintenance, and operations of the vehicle(s) leased under this Agreement.

**SECTION 14. LEASE MANAGEMENT**

The overall supervision and monitoring of compliance with lease specifications shall be the responsibility of the Lessee. The Lessee will address and resolve concerns or questions regarding this Agreement or operation of the leased vehicles with the Lessor.

This Agreement or any part thereof may be renegotiated in circumstances where changes are required by federal law or regulations, state law or regulations, court orders or actions, or when the parties agree that a new lease would better meet their needs than existing terms and conditions of this lease.

Any revisions to this lease must be agreed to by both parties, as evidenced by an addendum signed by the authorized representative of each party and approved by the Department.

**SECTION 15. TERMINATION**

If so directed by the Department or other state agency, the Lessee must return the leased vehicle(s) within five (5) days of notice to the Lessor, and at such time, lease provisions are terminated. Otherwise, the Lessor may terminate this Agreement by giving thirty (30) days written notice, at which time the Agreement is terminated.

Immediately upon termination, the Lessee agrees to turn over all maintenance records and histories to the Lessor at no additional cost to the Lessor.

Failure to comply with any provisions of this Agreement by any party shall be considered due cause for termination of the lease.

**SECTION 16. SUBLEASE RESTRICTIONS**

Subleasing or renting the leased vehicle(s) is prohibited.

**SECTION 17. ADDITIONAL CONDITIONS**

No smoking is allowed in City owned vehicles.