



## **AGENDA FOR COMMITTEE OF THE WHOLE**

A Committee of the Whole meeting will be held on **Monday, March 09, 2026 at 6:30 PM**  
in the **Council Chambers at City Hall, 819 Superior Avenue, Tomah, WI.**

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### **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:**

1. Pledge of Allegiance
2. Roll Call

### **APPROVAL OF THE MINUTES:**

- [3.](#) Approval of Minutes from February 9, 2026.

### **ACCEPTANCE OF REPORTS:**

- [4.](#) City Administrator Monthly Report
- [5.](#) City Clerk Monthly Report
- [6.](#) City Treasurer Monthly Report
- [7.](#) Expenditures with Comparison to Budget
- [8.](#) Cash and Investments Schedule
- [9.](#) Parks and Recreation Monthly Report
- [10.](#) Police Department Monthly Report
- [11.](#) Public Safety Monthly Report
- [12.](#) Public Works & Utilities Monthly Report
- [13.](#) Senior & Disabled Services Department Monthly Report
- [14.](#) Tomah Public Library Monthly Report
- [15.](#) Zoning Department Monthly Report
- [16.](#) Greater Tomah Area Chamber of Commerce Monthly Report
- [17.](#) Tomah Public Housing Authority Monthly Report

### **GENERAL:**

- [18.](#) Approval: Recommendation concerning amendments to Chapter 52 (Zoning) of the City of Tomah Municipal Code.
- [19.](#) Approval: Recommendation concerning short-term vacation rental ordinance.

## Committee of the Whole – March 09, 2026

20. Approval: Recommendation concerning the Mayoral appointment of Chris Peacock to serve as the City of Tomah Municipal Judge effective 1 May 2026.
21. Approval: Recommendation concerning tabled vote on the forgiveness of the sewer utility advance to Tax Increment District 8.
22. Approval: Recommendation concerning the formal acceptance of the Fiscal Year 2024 independent audit of the city's finances.
- [23.](#) Approval: Recommendation concerning the resolution for the payment of monthly bills.
- [24.](#) Approval: Recommendation concerning the resolution authorizing the issuance and establishing parameters for the sale of not to exceed \$1,050,000 general obligation promissory notes, Series 2026A.
- [25.](#) Approval: Recommendation concerning the resolution authorizing the issuance and establishing parameters for the sale of not to exceed \$3,405,000 water system revenue bonds, Series 2026B.
- [26.](#) Approval: Recommendation concerning the resolution authorizing the issuance and establishing parameters for the sale of not to exceed \$3,815,000 sewer system revenue bonds, Series 2026C.

### **ADJOURN**

27. Adjourn to closed session pursuant to Wis. Stat. 19.85:
- (1)(e) Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session:
- Approval: Recommendation regarding the final approval for offer to purchase for Property B.
  - Approval: Recommendation regarding negotiating the purchase of Property D.
  - Discussion: Consideration of negotiating the purchase of Property E.
  - Approval: Recommendation regarding the contract for City Attorney services.
- (1)(g) Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved.
- Update regarding two active litigation cases.

**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 Nicole Jacobs, City Clerk, at 819 Superior Avenue, Tomah, WI 54660.

**MINUTES FOR FEBRUARY 9, 2026, COMMITTEE OF THE WHOLE MEETING**

**Call to Order:**

The meeting was called to order by Council President John Glynn at 6:30 p.m. Following the Pledge of Allegiance, roll call of committee members was taken. Present: J. Glynn, Patrick Devine, Shawn Zabinski, Richard Yarrington, Nellie Pater, Travis Scholze, Dean Peterson, and Mitch Koel. Absent: Paul Dwyer. Also present: Joe Protz, Nicole Jacobs, Pam Buchda, Justin Derhammer, Sandra Vierck, Tim Adler, Brandy Leis, Charlie Handy, Nick Morales, Penny Precour, and Irma Keller. All motions are unanimously approved unless otherwise noted. The meeting was available via Zoom and recorded by Hagen Sports Network.

**Approval of Minutes from January 12, 2026:**

Motion by D. Peterson, second by S. Zabinski, to approve the meeting minutes from January 12, 2026. Motion carried.

**Acceptance of Monthly Reports:**

Motion by S. Zabinski, second by N. Pater, to accept the following reports:

- City Administrator Monthly Report
- City Clerk Monthly Report
- City Treasurer Monthly Report
- Expenditures with Comparison to Budget
- Cash and Investments Schedule
- Parks and Recreation Monthly Report
- Police Department Monthly Report
- Public Safety Monthly Report
- Public Works & Utilities Monthly Report
- Senior & Disabled Services Department Monthly Report
- Tomah Public Library Monthly Report
- Zoning Department Monthly Report
- Greater Tomah Area Chamber of Commerce Monthly Report
- Tomah Public Housing Authority Monthly Report

R. Yarrington had additional questions for Chief Adler regarding the mileage on the ambulance that was sent in to be remounted. Adler didn't know offhand but said he would look into it and report back to Alderperson Yarrington. Motion carried.

**General:**

**Approval: Application of Class "B" Beer Fermented Malt Beverage License and "Class C" Wine License for Aimee's Hub at 1103 Superior Ave**

## Committee of the Whole – February 9, 2026

Motion by T. Scholze, second by D. Peterson, to recommend the Council approve the Application of Class “B” Beer Fermented Malt Beverage License and “Class C” Wine License for Aimee’s Hub at 1103 Superior Ave. Motion carried.

### **Approval: Temporary “Class B” Wine and Class “B” Beer License Application by Tomah Baseball Club for the Baseball Night Out on March 7, 2026**

Motion by, D. Peterson, second by S. Zabinski to recommend the Council approve the Temporary “Class B” Wine and Class “B” Beer License Application by Tomah Baseball Club for the Baseball Night Out on March 7, 2026. Motion carried.

### **Approval: Temporary Class “B” Beer and “Class B” Wine beverage license application from Families First of Monroe County Inc. for their event "Families First Trivia Night" on March 14, 2026**

Motion by M. Koel, second by S. Zabinski, to recommend the Council approve the Temporary Class “B” Beer and “Class B” Wine beverage license application from Families First of Monroe County Inc. for their event "Families First Trivia Night" on March 14, 2026. Motion carried.

### **Approval: Application for Appointment of Successor Agent for ALDI #52 at 1844 N Superior Ave, Tomah, WI**

Motion by R. Yarrington, second by N. Pater, to recommend the Council approve the Application for Appointment of Successor Agent for ALDI #52 at 1844 N Superior Ave, Tomah, WI Motion carried.

### **Approval: Annual renewal of Taxicab Licenses for Abby Vans Inc. DBA Tomah Transit**

Motion by T. Scholze, second by D. Peterson, to recommend the Council approve the Annual renewal of Taxicab Licenses for Abby Vans Inc. DBA Tomah Transit. Motion carried.

### **Approval: Resolution for the Payment of Monthly Bills**

Motion by S. Zabinski, second by N. Pater, to recommend the Council approve the Resolution for the Payment of Monthly Bills in the amount of \$924,124.83. Motion carried.

### **Approval: Lake Committee Sales Tax Reimbursement**

Motion by R. Yarrington, second by D. Peterson, to recommend the Council approve the Lake Committee Sales Tax Reimbursement. Staff provided clarification on the staff report. Director Leis explained that a member of the lake committee had been authorized by the committee to purchase materials for a fundraiser held down at the lake. The member paid sales tax even though the city does not pay sales tax. The city’s purchasing policy states we do not reimburse for sales tax unless authorized by council. Motion carried.

### **Adjourn:**

#### **Adjourn to Closed session Pursuant to Wis Stat § 19.85(1):**

Motion by D. Peterson, second by P. Devine, to adjourn to closed session under Wis Stat § 19.85(1) as listed on the agenda. Motion carried. Meeting adjourned to closed session at 6:40 p.m.

(e) Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session:

-Approval: Land Lease Agreement.

-Approval: Continued consideration regarding the purchase of Property B.

## **Committee of the Whole – February 9, 2026**

(g) Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved.

-Discussion on possible litigation.

### **Adjourn:**

Motion by M. Koel, second by S. Zabinski, to adjourn the meeting at 7:47 p.m. Motion carried.

Respectfully submitted,

Nicole Jacobs, City Clerk

# City Administrator

## City Budget and Finances:

- FY2024 audit completed and e-mailed to City Council.
- FY2025 audit begins with CLA site visit 18 March.
- FY2026 Capital Improvement Plan financing commences with resolution approving promissory note sale in March and promissory sale in April.
- FY2026 TID 8 Fund improvement initiative via forgiveness of the sewer utility advance to further considered in March.
- FY2027 Budget Plan-to-Plan currently in development and to be completed by 1 April 2026.
- Water utility preparing a conventional rate case to be evaluated by the Wisconsin Public Service Commission concurrent to a simplified case submission. Last conventional rate case for the City of Tomah was in 2006 and the city is delinquent.

## City Administration:

- Annual training plan has been assigned to all permanent employees with the City of Tomah that requires the completion of one training course per month on average.
- Job Description Review and Amendments: in progress.
- Employee Morale Events Planning: in progress.
- 5-year Strategic Plan: Plan-to-plan in development.
- Employee Handbook Revision: Not yet initiated.

## City Operations (Past Month):

- 2 Feb Chamber of Commerce strategic planning  
Property B meeting
- 3 Feb Mass transit provider meeting  
Monowau St meeting
- 4 Feb USEMCO meeting  
Public Safety meeting  
Property B meeting
- 9 Feb Department Head meeting
- 10 Feb Convention and Visitors Bureau meeting  
Economic development project meeting  
Health insurance meeting
- 11 Feb FY24 audit meeting

## City Operations (Past Month):

- 12 Feb Ehlers Public Finance Seminar  
FY24 audit meeting
- 13 Feb Ehlers Public Finance Seminar  
FY24 audit meeting
- 17 Feb Transportation provider meeting
- 18 Feb Transportation provider meeting  
Chamber Board of Directors meeting
- 19 Feb Ambulance Union meeting  
Private partner meeting
- 20 Feb USEMCO meeting
- 24 Feb WI Legislature Passenger Rail Caucus meeting
- 25 Feb FY24 audit debrief



## **Treasurer's Report**

**February 2026**

### **Budget**

The 2025 audit will commence on March 16, 2026. The auditors will be on-site for one week. During this time, the City of Tomah team and the Water and Sewer Enterprises staff will work with the auditors to compile the necessary information and complete the audit as efficiently as possible.

### **Economic Development**

Nothing at this time.

### **Financial Planning**

The Treasurer's Office is working with the Ehlers team to review the five-year spending cap on previously issued bond proceeds that are still outstanding. This review is performed every five years to ensure the City is not in violation of arbitrage regulations.

The Treasurer's Office is also coordinating with City departments to obtain estimated spending schedules for each of the projects being funded through the City of Tomah's bond issuances. These schedules will help determine the amount of cash balance that needs to remain readily available while allowing the remaining funds to be placed in interest-bearing accounts to generate additional earnings until the funds are needed for future project expenditures.

**Justin Derhammer**

**March 9, 2026**

Item 7.

CITY OF TOMAH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

|   | PERIOD ACTUAL     | YTD ACTUAL        | BUDGET              | UNEARNED            | PCNT        |
|---|-------------------|-------------------|---------------------|---------------------|-------------|
| <u>TAXES</u>                            |                   |                   |                     |                     |             |
| 01-41110 GENERAL PROPERTY TAXES         | .00               | .00               | 4,585,417.00        | 4,585,417.00        | .0          |
| 01-41140 MOBILE HOME FEES               | .00               | 8,760.22          | 130,000.00          | 121,239.78          | 6.7         |
| 01-41220 SALES TAX DISCOUNT             | .00               | .00               | 40.00               | 40.00               | .0          |
| 01-41310 LIEU TAX-MUNICIPAL OWED UTIL   | .00               | .00               | 350,000.00          | 350,000.00          | .0          |
| 01-41320 LIEU TAX-TAX EXEMPT ENTITIES   | 490.69            | 490.69            | 38,000.00           | 37,509.31           | 1.3         |
| 01-41810 INTEREST ON DELINQUENT RE TAX  | 213.80            | 213.80            | 10,000.00           | 9,786.20            | 2.1         |
| <b>TOTAL TAXES</b>                      | <b>704.49</b>     | <b>9,464.71</b>   | <b>5,113,457.00</b> | <b>5,103,992.29</b> | <b>.2</b>   |
| <u>FEDERAL &amp; STATE GRANTS</u>       |                   |                   |                     |                     |             |
| 01-43213 FEDERAL GRANTS-LAW ENF OTHER   | .00               | .00               | 2,775.00            | 2,775.00            | .0          |
| 01-43410 STATE SHARED REVENUE           | .00               | .00               | 2,339,658.29        | 2,339,658.29        | .0          |
| 01-43420 STATE FIRE INSURANCE REVENUE   | .00               | .00               | 50,000.00           | 50,000.00           | .0          |
| 01-43523 GEN GRANT-OTHER LAW ENFORC     | .00               | .00               | 5,000.00            | 5,000.00            | .0          |
| 01-43531 STATE GRNT-LOCAL TRANSPORT AID | .00               | 207,297.58        | 829,647.00          | 622,349.42          | 25.0        |
| 01-43534 GEN LOCAL ROAD IMPROVEMENT     | 549,478.00        | 549,478.00        | .00                 | ( 549,478.00)       | .0          |
| 01-43610 STATE PMT MUNICIPAL SERVICES   | .00               | .00               | 4,998.00            | 4,998.00            | .0          |
| <b>TOTAL FEDERAL &amp; STATE GRANTS</b> | <b>549,478.00</b> | <b>756,775.58</b> | <b>3,232,078.29</b> | <b>2,475,302.71</b> | <b>23.4</b> |
| <u>LICENSES &amp; PERMITS</u>           |                   |                   |                     |                     |             |
| 01-44100 BUSINESS & OCCUP LICENSES      | 746.27            | 1,374.52          | 39,175.00           | 37,800.48           | 3.5         |
| 01-44200 NON-BUSINESS LICENSES          | 176.00            | 638.00            | 5,000.00            | 4,362.00            | 12.8        |
| 01-44300 BUILDING PERMITS & INSPECTION  | 2,265.00          | 6,686.00          | 80,000.00           | 73,314.00           | 8.4         |
| 01-44400 ZONING PERMITS & FEE           | 438.00            | 438.00            | 3,500.00            | 3,062.00            | 12.5        |
| 01-44500 FIRE PERMIT FEES               | .00               | .00               | 1,500.00            | 1,500.00            | .0          |
| 01-44900 OTHER REG PERMITS & FEES       | 835.00            | 23,435.00         | 200.00              | ( 23,235.00)        | 11717.      |
| <b>TOTAL LICENSES &amp; PERMITS</b>     | <b>4,460.27</b>   | <b>32,571.52</b>  | <b>129,375.00</b>   | <b>96,803.48</b>    | <b>25.2</b> |
| <u>FINES</u>                            |                   |                   |                     |                     |             |
| 01-45100 LAW & ORDINANCE VIOLATIONS     | 10,695.08         | 23,191.36         | 130,000.00          | 106,808.64          | 17.8        |
| 01-45223 JUDGEMENT-OTHER EQUIP & PROP   | 1.32              | 1.32              | .00                 | ( 1.32)             | .0          |
| <b>TOTAL FINES</b>                      | <b>10,696.40</b>  | <b>23,192.68</b>  | <b>130,000.00</b>   | <b>106,807.32</b>   | <b>17.8</b> |

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16 % OF THE FISCAL YEAR HAS ELAPSED

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Item 7.

CITY OF TOMAH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

|   | PERIOD ACTUAL     | YTD ACTUAL        | BUDGET              | UNEARNED            | PCNT        |
|---|-------------------|-------------------|---------------------|---------------------|-------------|
| <u>PUBLIC CHARGES</u>                           |                   |                   |                     |                     |             |
| 01-46100 GEN GOV'T PUBLIC CHARGE                | 1,822.50          | 3,697.50          | 7,500.00            | 3,802.50            | 49.3        |
| 01-46210 LAW ENFORCEMENT FEES                   | 362.60            | 417.60            | 4,800.00            | 4,382.40            | 8.7         |
| 01-46220 FIRE DEPARTMENT FEES                   | .00               | .00               | 3,000.00            | 3,000.00            | .0          |
| 01-46240 WEIGHTS & MEASURES FEES                | .00               | .00               | 3,500.00            | 3,500.00            | .0          |
| 01-46310 STREETS MAINTENANCE CHARGES            | .00               | 381.88            | .00                 | ( 381.88)           | .0          |
| 01-46340 AIRPORT CHARGES                        | 3,060.81          | 3,522.35          | 20,000.00           | 16,477.65           | 17.6        |
| 01-46430 REFUSE & GARB REVENUE                  | 1,251.18          | 3,411.64          | 1,794.00            | ( 1,617.64)         | 190.2       |
| 01-46435 RECYCLING REVENUE                      | .00               | .00               | 482.00              | 482.00              | .0          |
| 01-46440 WEED & NUISANCE CONTROL                | ( 70.00)          | 2,314.00          | 5,000.00            | 2,686.00            | 46.3        |
| 01-46720 PARKS                                  | 3,522.70          | 4,973.85          | 33,480.00           | 28,506.15           | 14.9        |
| 01-46721 RECREATION PARK                        | .00               | 8,999.02          | 88,042.00           | 79,042.98           | 10.2        |
| 01-46722 AQUATIC CENTER                         | .00               | .00               | 48,970.00           | 48,970.00           | .0          |
| 01-46723 RECREATION PROGRAMS                    | 1,801.59          | 5,799.84          | 42,697.00           | 36,897.16           | 13.6        |
| 01-46729 PARK SPACE FEES                        | .00               | .00               | 8,565.00            | 8,565.00            | .0          |
| <b>TOTAL PUBLIC CHARGES</b>                     | <b>11,751.38</b>  | <b>33,517.68</b>  | <b>267,830.00</b>   | <b>234,312.32</b>   | <b>12.5</b> |
| <u>OTHER GOVERNMENT CHARGES</u>                 |                   |                   |                     |                     |             |
| 01-47321 PUBLIC SAFETY CHARGE-SCHL RES          | .00               | .00               | 80,000.00           | 80,000.00           | .0          |
| <b>TOTAL OTHER GOVERNMENT CHARGES</b>           | <b>.00</b>        | <b>.00</b>        | <b>80,000.00</b>    | <b>80,000.00</b>    | <b>.0</b>   |
| <u>INTEREST &amp; MISCELLANEOUS REVEN</u>       |                   |                   |                     |                     |             |
| 01-48110 INTEREST INCOME                        | .00               | .00               | 200,000.00          | 200,000.00          | .0          |
| 01-48200 GENERAL RENT                           | 2,436.84          | 3,136.84          | 16,000.00           | 12,863.16           | 19.6        |
| 01-48301 SALE-LAW ENFORCE EQUIPMENT             | .00               | .00               | 5,500.00            | 5,500.00            | .0          |
| 01-48302 SALE-FIRE EQUIPMENT                    | .00               | .00               | 14,500.00           | 14,500.00           | .0          |
| 01-48303 SALE-HIGHWAY EQUIP/PROP                | .00               | .00               | 3,100.00            | 3,100.00            | .0          |
| 01-48900 OTHER MISCELLANEOUS                    | .00               | 54.50             | 20,000.00           | 19,945.50           | .3          |
| 01-48901 ED REVENUE                             | .00               | .00               | 28,744.00           | 28,744.00           | .0          |
| 01-48903 ED LOAN INT REPAYMENT                  | .00               | .00               | 9,581.00            | 9,581.00            | .0          |
| <b>TOTAL INTEREST &amp; MISCELLANEOUS REVEN</b> | <b>2,436.84</b>   | <b>3,191.34</b>   | <b>297,425.00</b>   | <b>294,233.66</b>   | <b>1.1</b>  |
| <u>TRANSFERS IN</u>                             |                   |                   |                     |                     |             |
| 01-49200 TRANSFER FROM OTHER FUNDS              | .00               | .00               | 109,555.00          | 109,555.00          | .0          |
| <b>TOTAL TRANSFERS IN</b>                       | <b>.00</b>        | <b>.00</b>        | <b>109,555.00</b>   | <b>109,555.00</b>   | <b>.0</b>   |
| <b>TOTAL FUND REVENUE</b>                       | <b>579,527.38</b> | <b>858,713.51</b> | <b>9,359,720.29</b> | <b>8,501,006.78</b> | <b>9.2</b>  |

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16 % OF THE FISCAL YEAR HAS ELAPSED

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Item 7.

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

|                             | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | UNEXPENDED | PCNT  |
|-----------------------------|---------------|------------|------------|------------|-------|
| <u>LEGISLATIVE EXPENSES</u> |               |            |            |            |       |
| 01-51100-1100               | 2,625.00      | 5,250.00   | 33,600.00  | 28,350.00  | 15.6  |
| 01-51100-1320               | 200.85        | 401.70     | 2,571.00   | 2,169.30   | 15.6  |
| 01-51100-2230               | 5.89          | 5.89       | 177.00     | 171.11     | 3.3   |
| 01-51100-3100               | .00           | .00        | 150.00     | 150.00     | .0    |
| 01-51100-3200               | 31.98         | 781.98     | 6,600.00   | 5,818.02   | 11.9  |
| 01-51100-3250               | .00           | 4,208.44   | 8,809.00   | 4,600.56   | 47.8  |
| 01-51100-3300               | .00           | .00        | 12,000.00  | 12,000.00  | .0    |
| 01-51100-3400               | .00           | .00        | 750.00     | 750.00     | .0    |
| TOTAL LEGISLATIVE EXPENSES  | 2,863.72      | 10,648.01  | 64,657.00  | 54,008.99  | 16.5  |
| <u>JUDICIAL EXPENSES</u>    |               |            |            |            |       |
| 01-51200-1100               | 1,250.05      | 2,500.10   | 15,000.00  | 12,499.90  | 16.7  |
| 01-51200-1120               | 4,784.00      | 9,514.70   | 62,193.00  | 52,678.30  | 15.3  |
| 01-51200-1250               | 75.00         | 150.00     | 900.00     | 750.00     | 16.7  |
| 01-51200-1310               | 349.84        | 683.24     | 4,478.00   | 3,794.76   | 15.3  |
| 01-51200-1320               | 433.10        | 862.14     | 5,906.00   | 5,043.86   | 14.6  |
| 01-51200-1330               | 28.55         | 57.10      | 300.00     | 242.90     | 19.0  |
| 01-51200-1340               | 2,515.32      | 5,030.64   | 30,184.00  | 25,153.36  | 16.7  |
| 01-51200-2100               | 15.80         | 15.80      | 900.00     | 884.20     | 1.8   |
| 01-51200-2110               | .00           | .00        | 100.00     | 100.00     | .0    |
| 01-51200-2230               | 50.79         | 50.79      | 700.00     | 649.21     | 7.3   |
| 01-51200-2900               | 393.00        | 4,024.00   | 5,431.00   | 1,407.00   | 74.1  |
| 01-51200-3100               | .00           | .00        | 1,000.00   | 1,000.00   | .0    |
| 01-51200-3250               | .00           | 205.00     | 855.00     | 650.00     | 24.0  |
| 01-51200-3300               | .00           | .00        | 1,000.00   | 1,000.00   | .0    |
| 01-51200-3350               | .00           | .00        | 190.00     | 190.00     | .0    |
| TOTAL JUDICIAL EXPENSES     | 9,895.45      | 23,093.51  | 129,137.00 | 106,043.49 | 17.9  |
| <u>LEGAL EXPENSES</u>       |               |            |            |            |       |
| 01-51300-2100               | .00           | 2,700.00   | 65,000.00  | 62,300.00  | 4.2   |
| TOTAL LEGAL EXPENSES        | .00           | 2,700.00   | 65,000.00  | 62,300.00  | 4.2   |
| <u>MAYOR EXPENSES</u>       |               |            |            |            |       |
| 01-51410-1320               | .00           | .00        | 861.00     | 861.00     | .0    |
| 01-51410-2230               | 25.28         | 25.28      | 18.00      | ( 7.28)    | 140.4 |
| 01-51410-3100               | .00           | 33.74      | .00        | ( 33.74)   | .0    |
| 01-51410-3400               | .00           | .00        | 50.00      | 50.00      | .0    |
| TOTAL MAYOR EXPENSES        | 25.28         | 59.02      | 929.00     | 869.98     | 6.4   |

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Item 7.

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

|   | PERIOD ACTUAL    | YTD ACTUAL       | BUDGET            | UNEXPENDED        | PCNT        |
|---|------------------|------------------|-------------------|-------------------|-------------|
| <u>ADMINISTRATOR EXPENSES</u>               |                  |                  |                   |                   |             |
| 01-51415-1100 ADMINISTRATOR SAL-MANAGERIAL  | 1,981.08         | 1,981.08         | 40,061.00         | 38,079.92         | 5.0         |
| 01-51415-1120 ADMINISTRATOR SAL-SUPPORT     | 1,614.60         | 1,614.60         | 41,981.00         | 40,366.40         | 3.9         |
| 01-51415-1140 ADMINISTRATOR OVERTIME        | 60.54            | 60.54            | 2,099.00          | 2,038.46          | 2.9         |
| 01-51415-1290 ADMINISTRATOR NON-ELECT/COMP  | .00              | .00              | 1,050.00          | 1,050.00          | .0          |
| 01-51415-1310 ADMINISTRATOR WIS RETIRMENT   | 263.25           | 263.25           | 6,134.00          | 5,870.75          | 4.3         |
| 01-51415-1320 ADMINISTRATOR SOCIAL SECURITY | 269.86           | 269.86           | 6,518.00          | 6,248.14          | 4.1         |
| 01-51415-1330 ADMINISTRATOR LIFE INSURANCE  | .00              | .00              | 93.00             | 93.00             | .0          |
| 01-51415-1340 ADMINISTRATOR MED HEALTH      | .00              | .00              | 30,184.00         | 30,184.00         | .0          |
| 01-51415-2230 ADMINISTRATOR UTIL-TELEPHONE  | 73.78            | 73.78            | 1,846.00          | 1,772.22          | 4.0         |
| 01-51415-3100 ADMINISTRATOR OFFICE          | .00              | .00              | 1,200.00          | 1,200.00          | .0          |
| 01-51415-3250 ADMINISTRATOR ASSN DUES       | .00              | .00              | 1,331.00          | 1,331.00          | .0          |
| 01-51415-3300 ADMINISTRATOR TRAVEL          | .00              | .00              | 2,700.00          | 2,700.00          | .0          |
| 01-51415-3350 ADMINISTRATOR TRAINING        | .00              | 955.15           | 1,400.00          | 444.85            | 68.2        |
| 01-51415-3400 ADMINISTRATOR OPERATION       | .00              | .00              | 1,000.00          | 1,000.00          | .0          |
| <b>TOTAL ADMINISTRATOR EXPENSES</b>         | <b>4,263.11</b>  | <b>5,218.26</b>  | <b>137,597.00</b> | <b>132,378.74</b> | <b>3.8</b>  |
| <u>CITY CLERK EXPENSES</u>                  |                  |                  |                   |                   |             |
| 01-51420-1100 CITY CLERK SAL-MANAGERIAL     | .00              | .00              | 90,008.00         | 90,008.00         | .0          |
| 01-51420-1120 CITY CLERK SAL-SUPPORT        | 8,770.18         | 17,799.14        | 25,568.00         | 7,768.86          | 69.6        |
| 01-51420-1140 CITY CLERK OVERTIME           | .00              | .00              | 1,918.00          | 1,918.00          | .0          |
| 01-51420-1250 CITY CLERK LONGEVITY          | 30.00            | 45.00            | 240.00            | 195.00            | 18.8        |
| 01-51420-1310 CITY CLERK WIS RETIRE         | 517.35           | 960.63           | 8,322.00          | 7,361.37          | 11.5        |
| 01-51420-1320 CITY CLERK SOCIAL SECURITY    | 644.13           | 1,305.94         | 8,842.00          | 7,536.06          | 14.8        |
| 01-51420-1330 CITY CLERK LIFE INSURANCE     | 4.41             | 9.91             | 87.00             | 77.09             | 11.4        |
| 01-51420-1340 CITY CLERK MED HEALTH         | 2,482.89         | 5,053.60         | 30,184.00         | 25,130.40         | 16.7        |
| 01-51420-2100 CITY CLERK PROF SERVICE       | .00              | .00              | 7,050.00          | 7,050.00          | .0          |
| 01-51420-2230 CITY CLERK UTIL-TELEPHONE     | 61.55            | 61.55            | 777.00            | 715.45            | 7.9         |
| 01-51420-2900 CITY CLERK SERVICE CONTRACT   | 362.55           | 462.27           | 3,623.00          | 3,160.73          | 12.8        |
| 01-51420-3100 CITY CLERK OFFICE SUPPLIES    | 69.99            | 69.99            | 3,000.00          | 2,930.01          | 2.3         |
| 01-51420-3200 CITY CLERK PUB & SUBSCRIPTION | .00              | 64.00            | 3,000.00          | 2,936.00          | 2.1         |
| 01-51420-3250 CITY CLERK ASSN DUES          | 65.00            | 65.00            | 200.00            | 135.00            | 32.5        |
| 01-51420-3300 CITY CLERK TRAVEL             | .00              | .00              | 1,000.00          | 1,000.00          | .0          |
| 01-51420-3350 CITY CLERK TRAINING           | .00              | .00              | 1,000.00          | 1,000.00          | .0          |
| <b>TOTAL CITY CLERK EXPENSES</b>            | <b>13,008.05</b> | <b>25,897.03</b> | <b>184,819.00</b> | <b>158,921.97</b> | <b>14.0</b> |

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Item 7.

CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

|                           |                                 | PERIOD ACTUAL    | YTD ACTUAL       | BUDGET            | UNEXPENDED        | PCNT        |
|---------------------------|---------------------------------|------------------|------------------|-------------------|-------------------|-------------|
| <u>ELECTIONS EXPENSES</u> |                                 |                  |                  |                   |                   |             |
| 01-51440-1120             | ELECTIONS SAL-SUPPORT           | .00              | .00              | 600.00            | 600.00            | .0          |
| 01-51440-1130             | ELECTIONS SAL-OPERATION         | .00              | .00              | 16,000.00         | 16,000.00         | .0          |
| 01-51440-1140             | ELECTIONS OVERTIME              | .00              | .00              | 3,500.00          | 3,500.00          | .0          |
| 01-51440-1320             | ELECTIONS SOCIAL SECURITY       | .00              | .00              | 1,224.00          | 1,224.00          | .0          |
| 01-51440-2900             | ELECTIONS SERVICE CONTRACT      | .00              | .00              | 500.00            | 500.00            | .0          |
| 01-51440-3100             | ELECTIONS OFFICE SUPPLIES       | .00              | .00              | 9,500.00          | 9,500.00          | .0          |
| 01-51440-3200             | ELECTIONS PUB & SUBS            | .00              | .00              | 1,750.00          | 1,750.00          | .0          |
| 01-51440-3350             | ELECTIONS TRAINING              | .00              | .00              | 200.00            | 200.00            | .0          |
| 01-51440-3400             | ELECTIONS OPERATING             | .00              | .00              | 1,500.00          | 1,500.00          | .0          |
|                           | <b>TOTAL ELECTIONS EXPENSES</b> | <b>.00</b>       | <b>.00</b>       | <b>34,774.00</b>  | <b>34,774.00</b>  | <b>.0</b>   |
| <u>COMPUTER EXPENSES</u>  |                                 |                  |                  |                   |                   |             |
| 01-51450-2900             | COMPUTER SERVICE CONTRACT       | 8,276.24         | 8,276.24         | 170,000.00        | 161,723.76        | 4.9         |
| 01-51450-3100             | COMPUTER OFFICE SUPPLIES        | .00              | .00              | 1,500.00          | 1,500.00          | .0          |
| 01-51450-3500             | COMPUTER REPAIR & MAINTENANCE   | .00              | .00              | 1,200.00          | 1,200.00          | .0          |
|                           | <b>TOTAL COMPUTER EXPENSES</b>  | <b>8,276.24</b>  | <b>8,276.24</b>  | <b>172,700.00</b> | <b>164,423.76</b> | <b>4.8</b>  |
| <u>TREASURER EXPENSES</u> |                                 |                  |                  |                   |                   |             |
| 01-51520-1100             | TREASURER SAL-MANAGERIAL        | 6,602.88         | 13,129.95        | 69,646.00         | 56,516.05         | 18.9        |
| 01-51520-1120             | TREASURER SAL-SUPPORT           | 8,898.04         | 18,629.87        | 99,216.00         | 80,586.13         | 18.8        |
| 01-51520-1140             | TREASURER SAL-OVERTIME          | 64.59            | 194.59           | .00               | ( 194.59)         | .0          |
| 01-51520-1250             | TREASURER LONGEVITY             | 38.50            | 77.00            | 601.00            | 524.00            | 12.8        |
| 01-51520-1310             | TREASURER WIS RETIREMENT        | 321.23           | 1,560.66         | 11,181.00         | 9,620.34          | 14.0        |
| 01-51520-1320             | TREASURER SOCIAL SECURITY       | 1,124.50         | 2,303.47         | 12,565.00         | 10,261.53         | 18.3        |
| 01-51520-1330             | TREASURER LIFE INSURANCE        | 35.76            | 70.43            | 644.00            | 573.57            | 10.9        |
| 01-51520-1340             | TREASURER MED HEALTH            | 5,827.27         | 11,472.42        | 56,023.00         | 44,550.58         | 20.5        |
| 01-51520-2230             | TREASURER UTIL-TELEPHONE        | 72.78            | 72.78            | 584.00            | 511.22            | 12.5        |
| 01-51520-2900             | TREASURER'S SERVICE CONTRACTS   | 100.00           | 100.00           | 1,760.00          | 1,660.00          | 5.7         |
| 01-51520-3100             | TREASURER OFFICE SUPPLIES       | 508.14           | 508.14           | 9,000.00          | 8,491.86          | 5.7         |
| 01-51520-3200             | TREASURER PUB & SUBS            | .00              | .00              | 150.00            | 150.00            | .0          |
| 01-51520-3250             | TREASURER ASSN DUES             | .00              | .00              | 415.00            | 415.00            | .0          |
| 01-51520-3300             | TREASURER TRAVEL                | .00              | .00              | 3,500.00          | 3,500.00          | .0          |
| 01-51520-3350             | TREASURER TRAINING              | 250.00           | 250.00           | 1,569.00          | 1,319.00          | 15.9        |
| 01-51520-3400             | TREASURER OPERATING SUPPLIES    | 416.09           | 416.09           | 1,035.00          | 618.91            | 40.2        |
|                           | <b>TOTAL TREASURER EXPENSES</b> | <b>24,259.78</b> | <b>48,785.40</b> | <b>267,889.00</b> | <b>219,103.60</b> | <b>18.2</b> |
| <u>ASSESSOR EXPENSES</u>  |                                 |                  |                  |                   |                   |             |
| 01-51530-2100             | ASSESSOR PROF SERVICE           | .00              | 8,004.02         | 53,800.00         | 45,795.98         | 14.9        |
| 01-51530-2900             | ASSESSOR SERVICE CONTRACTS      | .00              | .00              | 4,110.00          | 4,110.00          | .0          |
|                           | <b>TOTAL ASSESSOR EXPENSES</b>  | <b>.00</b>       | <b>8,004.02</b>  | <b>57,910.00</b>  | <b>49,905.98</b>  | <b>13.8</b> |

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Item 7.

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

|  | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | UNEXPENDED | PCNT  |
|--|---------------|------------|------------|------------|-------|
| <u>ACCOUNTING EXPENSES</u>                   |               |            |            |            |       |
| 01-51540-2100 SPEC ACCOUNTING PROF SERVICE   | .00           | .00        | 30,000.00  | 30,000.00  | .0    |
| TOTAL ACCOUNTING EXPENSES                    | .00           | .00        | 30,000.00  | 30,000.00  | .0    |
| <u>BUILDINGS EXPENSES</u>                    |               |            |            |            |       |
| 01-51600-1130 GENERAL BLDGS SAL-OPERATIONS   | 4,784.00      | 9,550.10   | 62,193.00  | 52,642.90  | 15.4  |
| 01-51600-1140 GENERAL BLDGS OVERTIME         | 119.60        | 343.87     | 500.00     | 156.13     | 68.8  |
| 01-51600-1250 GENERAL BLDGS LONGEVITY        | 75.00         | 150.00     | 900.00     | 750.00     | 16.7  |
| 01-51600-1290 GENERAL BLDGS NON-ELECT        | 250.00        | 500.00     | 3,000.00   | 2,500.00   | 16.7  |
| 01-51600-1310 GENERAL BLDGS WIS RETIREMENT   | 358.46        | 716.86     | 4,514.00   | 3,797.14   | 15.9  |
| 01-51600-1320 GENERAL BLDGS SOCIAL SECURITY  | 399.98        | 806.60     | 4,797.00   | 3,990.40   | 16.8  |
| 01-51600-1330 GENERAL BLDGS LIFE INSURANCE   | 35.28         | 70.56      | 431.00     | 360.44     | 16.4  |
| 01-51600-2200 GENERAL BLDGS UTIL-GAS         | 1,513.23      | 1,513.23   | 13,000.00  | 11,486.77  | 11.6  |
| 01-51600-2210 GENERAL BLDGS UTIL-ELECT       | 1,378.73      | 1,378.73   | 27,000.00  | 25,621.27  | 5.1   |
| 01-51600-2220 GENERAL BLDGS UTIL-W&S         | 229.37        | 229.37     | 3,000.00   | 2,770.63   | 7.7   |
| 01-51600-2230 GENERAL BLDGS UTIL-TELEPHONE   | 117.42        | 117.42     | 1,000.00   | 882.58     | 11.7  |
| 01-51600-2900 GENERAL BLDGS SERVICE CONTRACT | 65.14         | 1,738.16   | 14,000.00  | 12,261.84  | 12.4  |
| 01-51600-3400 GENERAL BLDGS OPERATION        | 282.77        | 282.77     | 3,000.00   | 2,717.23   | 9.4   |
| 01-51600-3500 GENERAL BLDGS REPAIR           | .00           | .00        | 17,000.00  | 17,000.00  | .0    |
| TOTAL BUILDINGS EXPENSES                     | 9,608.98      | 17,397.67  | 154,335.00 | 136,937.33 | 11.3  |
| <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           | .00        | 16,844.00  | 16,844.00  | .0    |
| 01-51931-5110 LAW ENFORCE INS PROPERTY       | .00           | 7,166.48   | 7,167.00   | .52        | 100.0 |
| 01-51931-5120 LAW ENFORCE INS WORK           | .00           | .00        | 16,783.00  | 16,783.00  | .0    |
| 01-51931-5140 LAW ENFORCE INS AUTO           | .00           | .00        | 7,878.00   | 7,878.00   | .0    |
| 01-51931-5150 LAW ENFORCE INS BOND           | .00           | .00        | 50.00      | 50.00      | .0    |
| TOTAL LAW ENFORCMENT EXPENSES                | .00           | 7,166.48   | 48,722.00  | 41,555.52  | 14.7  |

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Item 7.

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

|                                    | PERIOD ACTUAL                     | YTD ACTUAL | BUDGET    | UNEXPENDED | PCNT           |
|------------------------------------|-----------------------------------|------------|-----------|------------|----------------|
| <u>HIGHWAY INSURANCE EXPENSES</u>  |                                   |            |           |            |                |
| 01-51932-5100                      | HIGHWAY INS LIABILITY             | .00        | .00       | 4,620.00   | 4,620.00 .0    |
| 01-51932-5110                      | HIGHWAY INS PROPERTY              | .00        | 10,552.53 | 10,553.00  | .47 100.0      |
| 01-51932-5120                      | HIGHWAY INS WORKER COMP           | .00        | .00       | 10,522.00  | 10,522.00 .0   |
| 01-51932-5140                      | HIGHWAY INS AUTO INSURANCE        | .00        | .00       | 20,069.00  | 20,069.00 .0   |
|                                    | TOTAL HIGHWAY INSURANCE EXPENSES  | .00        | 10,552.53 | 45,764.00  | 35,211.47 23.1 |
| <u>OTHER INSURANCE EXPENSES</u>    |                                   |            |           |            |                |
| 01-51938-5100                      | OTHER INSURANCE LIABILITY         | .00        | .00       | 17,957.00  | 17,957.00 .0   |
| 01-51938-5110                      | OTHER INSURANCE PROPERTY          | .00        | 39,827.62 | 39,828.00  | .38 100.0      |
| 01-51938-5120                      | OTHER INSURANCE WORK              | .00        | .00       | 8,105.00   | 8,105.00 .0    |
| 01-51938-5140                      | OTHER INSURANCE AUTO              | .00        | .00       | 20,976.00  | 20,976.00 .0   |
|                                    | TOTAL OTHER INSURANCE EXPENSES    | .00        | 39,827.62 | 86,866.00  | 47,038.38 45.9 |
| <u>OTHER GOVERNMENTAL EXPENSES</u> |                                   |            |           |            |                |
| 01-51980-2280                      | OTHER GEN. GOV. RES-              | .00        | 1,410.00  | .00 (      | 1,410.00) .0   |
|                                    | TOTAL OTHER GOVERNMENTAL EXPENSES | .00        | 1,410.00  | .00 (      | 1,410.00) .0   |

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Item 7.

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

|                                | PERIOD ACTUAL                 | YTD ACTUAL | BUDGET     | UNEXPENDED   | PCNT         |       |
|--------------------------------|-------------------------------|------------|------------|--------------|--------------|-------|
| <u>LAW ENFORCMENT EXPENSES</u> |                               |            |            |              |              |       |
| 01-52100-1100                  | LAW ENFORCE SAL-MANAGERIAL    | 33,710.40  | 68,502.98  | 438,233.00   | 369,730.02   | 15.6  |
| 01-52100-1110                  | LAW ENFORCE SAL- SUPER        | 27,213.48  | 53,218.28  | 425,181.00   | 371,962.72   | 12.5  |
| 01-52100-1120                  | LAW ENFORCE SAL- SUPPORT      | 13,426.61  | 25,378.73  | 184,551.00   | 159,172.27   | 13.8  |
| 01-52100-1130                  | LAW ENFORCE SAL- SUPPORT      | 74,208.91  | 143,587.74 | 914,264.00   | 770,676.26   | 15.7  |
| 01-52100-1140                  | LAW ENFORCE OT                | 13,655.04  | 28,691.46  | 205,000.00   | 176,308.54   | 14.0  |
| 01-52100-1250                  | LAW ENFORCE LONGEVITY         | 1,170.00   | 1,950.00   | 11,050.00    | 9,100.00     | 17.7  |
| 01-52100-1270                  | LAW ENFORCE NIGHT DIF         | 1,015.59   | 1,430.51   | 8,125.00     | 6,694.49     | 17.6  |
| 01-52100-1280                  | LAW ENFORCE HOLIDAY PAY       | 7,779.80   | 37,004.65  | 45,415.00    | 8,410.35     | 81.5  |
| 01-52100-1290                  | LAW ENFORCE NON-ELECT         | 450.00     | 900.00     | 5,400.00     | 4,500.00     | 16.7  |
| 01-52100-1310                  | LAW ENFORCE WRS               | 26,984.36  | 56,719.70  | 318,068.00   | 261,348.30   | 17.8  |
| 01-52100-1320                  | LAW ENFORCE SOCIAL SECURITY   | 12,624.49  | 27,585.67  | 172,729.00   | 145,143.33   | 16.0  |
| 01-52100-1330                  | LAW ENFORCE LIFE INSURANCE    | 202.84     | 402.68     | 2,500.00     | 2,097.32     | 16.1  |
| 01-52100-1340                  | LAW ENFORCE MED INSURANCE     | 50,053.68  | 97,865.82  | 575,664.00   | 477,798.18   | 17.0  |
| 01-52100-1390                  | LAW ENFORCE OTHER             | 235.00     | 15,374.00  | 24,410.00    | 9,036.00     | 63.0  |
| 01-52100-2100                  | LAW ENFORCE PROF SERVICE      | 293.87     | 293.87     | 4,510.00     | 4,216.13     | 6.5   |
| 01-52100-2200                  | LAW ENFORCE UTIL-GAS          | 1,149.52   | 1,149.52   | 10,749.00    | 9,599.48     | 10.7  |
| 01-52100-2210                  | LAW ENFORCE UTIL-ELECT        | 1,568.29   | 1,568.29   | 32,000.00    | 30,431.71    | 4.9   |
| 01-52100-2220                  | LAW ENFORCE UTIL-W&S          | 236.79     | 236.79     | 2,750.00     | 2,513.21     | 8.6   |
| 01-52100-2230                  | LAW ENFORCE UTIL-TELEPHONE    | 1,637.42   | 1,937.23   | 21,000.00    | 19,062.77    | 9.2   |
| 01-52100-2900                  | LAW ENFORCE SERVICE CONTRACT  | 26,393.50  | 35,767.50  | 80,985.00    | 45,217.50    | 44.2  |
| 01-52100-3100                  | LAW ENFORCE OFFICE SUPPLIES   | 1,030.24   | 1,030.24   | 7,000.00     | 5,969.76     | 14.7  |
| 01-52100-3250                  | LAW ENFORCE ASSN DUES         | 220.00     | 620.00     | 620.00       | .00          | 100.0 |
| 01-52100-3300                  | LAW ENFORCE TRAVEL            | .00        | .00        | 525.00       | 525.00       | .0    |
| 01-52100-3350                  | LAW ENFORCE TRAINING          | 845.00     | 845.00     | 14,475.00    | 13,630.00    | 5.8   |
| 01-52100-3400                  | LAW ENFORCE OPER SUPPLIES     | 2,789.86   | 2,789.86   | 53,100.00    | 50,310.14    | 5.3   |
| 01-52100-3500                  | LAW ENFORCE REPAIR & MAINT    | 240.51     | 240.51     | 18,000.00    | 17,759.49    | 1.3   |
| 01-52100-3550                  | LAW ENFORCE BUILDING MAINT    | 657.56     | 657.56     | 11,000.00    | 10,342.44    | 6.0   |
|                                | TOTAL LAW ENFORCMENT EXPENSES | 299,792.76 | 605,748.59 | 3,587,304.00 | 2,981,555.41 | 16.9  |

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Item 7.

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

|                                 | PERIOD ACTUAL    | YTD ACTUAL       | BUDGET            | UNEXPENDED        | PCNT        |
|---------------------------------|------------------|------------------|-------------------|-------------------|-------------|
| <u>FIRE PROTECTION EXPENSES</u> |                  |                  |                   |                   |             |
| 01-52200-1100                   | 11,528.00        | 22,815.68        | 149,867.00        | 127,051.32        | 15.2        |
| 01-52200-1110                   | 1,783.79         | 3,867.01         | 37,200.00         | 33,332.99         | 10.4        |
| 01-52200-1120                   | 1,110.92         | 1,990.09         | 31,364.00         | 29,373.91         | 6.4         |
| 01-52200-1130                   | 3,428.00         | 5,041.75         | 39,000.00         | 33,958.25         | 12.9        |
| 01-52200-1250                   | 105.00           | 130.00           | 390.00            | 260.00            | 33.3        |
| 01-52200-1310                   | 2,010.79         | 4,000.10         | 22,274.00         | 18,273.90         | 18.0        |
| 01-52200-1320                   | 1,047.04         | 2,000.00         | 20,867.00         | 18,867.00         | 9.6         |
| 01-52200-1330                   | 58.54            | 117.08           | 367.00            | 249.92            | 31.9        |
| 01-52200-1340                   | 3,045.96         | 6,077.61         | 36,312.00         | 30,234.39         | 16.7        |
| 01-52200-2100                   | .00              | .00              | 15,000.00         | 15,000.00         | .0          |
| 01-52200-2200                   | 1,162.11         | 1,162.11         | 4,000.00          | 2,837.89          | 29.1        |
| 01-52200-2210                   | 697.16           | 697.16           | 11,000.00         | 10,302.84         | 6.3         |
| 01-52200-2220                   | 67.68            | 135.36           | 1,000.00          | 864.64            | 13.5        |
| 01-52200-2230                   | 305.27           | 305.27           | 3,200.00          | 2,894.73          | 9.5         |
| 01-52200-2900                   | .00              | .00              | 900.00            | 900.00            | .0          |
| 01-52200-3100                   | ( 114.44)        | ( 74.49)         | 400.00            | 474.49            | ( 18.6)     |
| 01-52200-3250                   | .00              | 45.00            | 1,649.00          | 1,604.00          | 2.7         |
| 01-52200-3300                   | .00              | .00              | 2,000.00          | 2,000.00          | .0          |
| 01-52200-3350                   | .00              | 812.50           | 3,500.00          | 2,687.50          | 23.2        |
| 01-52200-3400                   | 1,005.87         | 1,102.92         | 12,000.00         | 10,897.08         | 9.2         |
| 01-52200-3500                   | 2,117.62         | 2,354.50         | 12,000.00         | 9,645.50          | 19.6        |
|                                 | <u>29,359.31</u> | <u>52,579.65</u> | <u>404,290.00</u> | <u>351,710.35</u> | <u>13.0</u> |
| <u>AMBULANCE EXPENSES</u>       |                  |                  |                   |                   |             |
| 01-52300-2900                   | .00              | .00              | 191,400.00        | 191,400.00        | .0          |
|                                 | <u>.00</u>       | <u>.00</u>       | <u>191,400.00</u> | <u>191,400.00</u> | <u>.0</u>   |

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Item 7.

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

|                                  | PERIOD ACTUAL    | YTD ACTUAL       | BUDGET            | UNEXPENDED        | PCNT        |
|----------------------------------|------------------|------------------|-------------------|-------------------|-------------|
| <u>INSPECTIONS EXPENSES</u>      |                  |                  |                   |                   |             |
| 01-52400-1100                    | 8,622.00         | 19,516.03        | 83,481.00         | 63,964.97         | 23.4        |
| 01-52400-1120                    | 1,913.60         | 3,805.15         | 24,878.00         | 21,072.85         | 15.3        |
| 01-52400-1290                    | 125.00           | 250.00           | .00               | ( 250.00)         | .0          |
| 01-52400-1310                    | 620.79           | 1,391.46         | 5,410.00          | 4,018.54          | 25.7        |
| 01-52400-1320                    | 786.32           | 1,744.78         | 7,461.00          | 5,716.22          | 23.4        |
| 01-52400-1330                    | 4.47             | 8.94             | .00               | ( 8.94)           | .0          |
| 01-52400-1340                    | 2,515.32         | 5,030.64         | 27,166.00         | 22,135.36         | 18.5        |
| 01-52400-2100                    | 2,958.00         | 2,958.00         | 100,000.00        | 97,042.00         | 3.0         |
| 01-52400-2230                    | 150.07           | 150.07           | 2,731.00          | 2,580.93          | 5.5         |
| 01-52400-2900                    | .00              | .00              | 6,648.00          | 6,648.00          | .0          |
| 01-52400-3100                    | .00              | .00              | 250.00            | 250.00            | .0          |
| 01-52400-3200                    | 33.31            | 33.31            | 250.00            | 216.69            | 13.3        |
| 01-52400-3250                    | .00              | .00              | 506.00            | 506.00            | .0          |
| 01-52400-3350                    | .00              | .00              | 750.00            | 750.00            | .0          |
| 01-52400-3400                    | .00              | .00              | 2,000.00          | 2,000.00          | .0          |
|                                  | <u>17,728.88</u> | <u>34,888.38</u> | <u>261,531.00</u> | <u>226,642.62</u> | <u>13.3</u> |
| <u>OTHER PUBLIC EXPENSES</u>     |                  |                  |                   |                   |             |
| 01-52900-2210                    | 27.24            | 27.24            | 450.00            | 422.76            | 6.1         |
| 01-52900-2900                    | .00              | .00              | 3,540.00          | 3,540.00          | .0          |
|                                  | <u>27.24</u>     | <u>27.24</u>     | <u>3,990.00</u>   | <u>3,962.76</u>   | <u>.7</u>   |
| <u>HWY/STREET ADMIN EXPENSES</u> |                  |                  |                   |                   |             |
| 01-53100-1100                    | .00              | .00              | 28,646.00         | 28,646.00         | .0          |
| 01-53100-1120                    | .00              | .00              | 9,487.00          | 9,487.00          | .0          |
| 01-53100-1140                    | .00              | .00              | 200.00            | 200.00            | .0          |
| 01-53100-1250                    | .00              | .00              | 243.00            | 243.00            | .0          |
| 01-53100-1290                    | .00              | .00              | 810.00            | 810.00            | .0          |
| 01-53100-1310                    | .00              | .00              | 2,747.00          | 2,747.00          | .0          |
| 01-53100-1320                    | .00              | .00              | 2,918.00          | 2,918.00          | .0          |
| 01-53100-1330                    | .00              | .00              | 85.00             | 85.00             | .0          |
| 01-53100-1340                    | .00              | .00              | 4,528.00          | 4,528.00          | .0          |
| 01-53100-2230                    | 99.51            | 99.51            | 1,300.00          | 1,200.49          | 7.7         |
|                                  | <u>99.51</u>     | <u>99.51</u>     | <u>50,964.00</u>  | <u>50,864.49</u>  | <u>.2</u>   |

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Item 7.

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

|   | PERIOD ACTUAL     | YTD ACTUAL        | BUDGET              | UNEXPENDED          | PCNT        |
|---|-------------------|-------------------|---------------------|---------------------|-------------|
| <u>HWY/STREET EXPENSES</u>                  |                   |                   |                     |                     |             |
| 01-53311-1110 HWY/ST MAINT SAL-SUP          | 5,537.94          | 11,200.31         | 68,872.00           | 57,671.69           | 16.3        |
| 01-53311-1130 HWY/ST MAINT SAL-OPERATION    | 46,005.68         | 88,317.32         | 355,901.00          | 267,583.68          | 24.8        |
| 01-53311-1140 HWY/ST MAINT OVERTIME         | 334.92            | 2,432.80          | 17,500.00           | 15,067.20           | 13.9        |
| 01-53311-1250 HWY/ST MAINT LONGEVITY        | 631.74            | 949.24            | 4,193.00            | 3,243.76            | 22.6        |
| 01-53311-1290 HWY/ST MAINT NON-ELECT COMP   | 500.00            | 1,000.00          | 3,000.00            | 2,000.00            | 33.3        |
| 01-53311-1310 HWY/ST MAINT WIS RETIREMENT   | 3,798.07          | 7,345.19          | 48,915.00           | 41,569.81           | 15.0        |
| 01-53311-1320 HWY/ST MAINT SOCIAL SECURITY  | 3,539.33          | 6,890.31          | 51,972.00           | 45,081.69           | 13.3        |
| 01-53311-1330 HWY/ST MAINT LIFE INSURANCE   | 145.10            | 289.24            | 1,564.00            | 1,274.76            | 18.5        |
| 01-53311-1340 HWY/ST MAINT MED HEALTH       | 19,135.52         | 36,206.54         | 326,742.00          | 290,535.46          | 11.1        |
| 01-53311-2200 HWY/ST MAINT UTIL-GAS         | 4,067.58          | 4,067.58          | 16,000.00           | 11,932.42           | 25.4        |
| 01-53311-2210 HWY/ST MAINT UTIL-ELECT       | 868.47            | 868.47            | 12,000.00           | 11,131.53           | 7.2         |
| 01-53311-2220 HWY/ST MAINT UTIL-W&S         | 286.06            | 286.06            | 4,000.00            | 3,713.94            | 7.2         |
| 01-53311-2230 HWY/ST MAINT UTIL-TELEPHONE   | 365.13            | 365.13            | 5,000.00            | 4,634.87            | 7.3         |
| 01-53311-2900 HWY/ST MAINT SERVICE CONTRACT | 556.06            | 1,493.56          | 14,000.00           | 12,506.44           | 10.7        |
| 01-53311-3100 HWY/ST MAINT OFFICE SUPPLIES  | .00               | .00               | 300.00              | 300.00              | .0          |
| 01-53311-3300 HWY/ST MAINT TRAVEL           | .00               | .00               | 500.00              | 500.00              | .0          |
| 01-53311-3350 HWY/ST MAINT TRAINING         | .00               | .00               | 1,500.00            | 1,500.00            | .0          |
| 01-53311-3401 HWY/ST MAINT OP SUP-FUEL      | .00               | .00               | 50,000.00           | 50,000.00           | .0          |
| 01-53311-3402 HWY/ST MAINT OP SUP-EQUIP     | 6,976.19          | 7,470.19          | 40,000.00           | 32,529.81           | 18.7        |
| 01-53311-3403 HWY/ST MAINT OP SUP-SALT      | .00               | .00               | 40,000.00           | 40,000.00           | .0          |
| 01-53311-3405 HWY/ST MAINT OP SUP-ST.MAIN   | 4,394.80          | 4,394.80          | 90,000.00           | 85,605.20           | 4.9         |
| 01-53311-3406 HWY/ST MAINT OP SUP-C&G MNT   | .00               | .00               | 31,000.00           | 31,000.00           | .0          |
| 01-53311-3407 HWY/ST MAINT OP SUP-ROCK/RI   | .00               | .00               | 25,000.00           | 25,000.00           | .0          |
| 01-53311-3408 HWY/ST MAINT OP SUP-BLDGS     | 469.24            | 469.24            | 10,000.00           | 9,530.76            | 4.7         |
| 01-53311-3409 HWY/ST MAINT OP SUP-SAFETY    | 374.67            | 374.67            | 10,000.00           | 9,625.33            | 3.8         |
| 01-53311-3500 GENERAL HWY/ST REPAIR & MAINT | 50.00             | 50.00             | 500.00              | 450.00              | 10.0        |
| 01-53311-3501 HWY/ST MAINT R&M - TIRES      | .00               | .00               | 20,000.00           | 20,000.00           | .0          |
| 01-53311-3502 HWY/ST MAINT R&M - EQUIP      | 3,335.88          | 3,335.88          | 25,000.00           | 21,664.12           | 13.3        |
| 01-53311-3508 HWY/ST MAINT R&M - BLDGS      | 369.18            | 369.18            | 35,000.00           | 34,630.82           | 1.1         |
| 01-53311-3512 HWY/ST MAINT R&M - TRUCKS     | 743.89            | 743.89            | 30,000.00           | 29,256.11           | 2.5         |
| <b>TOTAL HWY/STREET EXPENSES</b>            | <b>102,485.45</b> | <b>178,919.60</b> | <b>1,338,459.00</b> | <b>1,159,539.40</b> | <b>13.4</b> |
| <u>STREET LIGHTING EXPENSES</u>             |                   |                   |                     |                     |             |
| 01-53420-2900 STREET LIGHTING SERV CONTRACT | 11,648.76         | 11,648.76         | 151,000.00          | 139,351.24          | 7.7         |
| <b>TOTAL STREET LIGHTING EXPENSES</b>       | <b>11,648.76</b>  | <b>11,648.76</b>  | <b>151,000.00</b>   | <b>139,351.24</b>   | <b>7.7</b>  |
| <u>SIDEWALK EXPENSES</u>                    |                   |                   |                     |                     |             |
| 01-53432-2900 SIDEWALK MAINT SERV CONTRACT  | 100.00            | 2,922.00          | 200.00              | ( 2,722.00)         | 1461.0      |
| 01-53432-3400 SIDEWALK MAINT OPER SUPPLIES  | .00               | .00               | 5,000.00            | 5,000.00            | .0          |
| <b>TOTAL SIDEWALK EXPENSES</b>              | <b>100.00</b>     | <b>2,922.00</b>   | <b>5,200.00</b>     | <b>2,278.00</b>     | <b>56.2</b> |

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Item 7.

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

|   | PERIOD ACTUAL    | YTD ACTUAL       | BUDGET            | UNEXPENDED        | PCNT        |
|---|------------------|------------------|-------------------|-------------------|-------------|
| <u>AIRPORT EXPENSES</u>                     |                  |                  |                   |                   |             |
| 01-53510-1130 AIRPORT SAL-OPERATION         | 649.58           | 1,286.23         | 8,349.00          | 7,062.77          | 15.4        |
| 01-53510-1310 AIRPORT WIS RETIREMENT        | 46.77            | 91.70            | 602.00            | 510.30            | 15.2        |
| 01-53510-1320 AIRPORT SOCIAL SECURITY       | 45.55            | 90.10            | 639.00            | 548.90            | 14.1        |
| 01-53510-1330 AIRPORT LIFE INS              | 3.74             | 7.48             | .00               | ( 7.48)           | .0          |
| 01-53510-1340 AIRPORT HEALTH INS            | 251.05           | 502.59           | 3,333.00          | 2,830.41          | 15.1        |
| 01-53510-2200 AIRPORT UTIL-GAS              | 75.48            | 75.48            | 399.00            | 323.52            | 18.9        |
| 01-53510-2210 AIRPORT UTIL-ELECTRIC         | 383.82           | 383.82           | 3,500.00          | 3,116.18          | 11.0        |
| 01-53510-2220 AIRPORT UTIL-W&S              | 25.28            | 25.28            | 400.00            | 374.72            | 6.3         |
| 01-53510-2230 AIRPORT UTIL-TELEPHONE        | 100.43           | 100.43           | 1,300.00          | 1,199.57          | 7.7         |
| 01-53510-2900 AIRPORT SERVICE CONTRACT      | .00              | .00              | 4,000.00          | 4,000.00          | .0          |
| 01-53510-3250 AIRPORT ASOC DUES             | 150.00           | 150.00           | 160.00            | 10.00             | 93.8        |
| 01-53510-3430 AIRPORT FUEL                  | 63.33            | 63.82            | 15,000.00         | 14,936.18         | .4          |
| 01-53510-3500 AIRPORT REPAIR & MAINTENANCE  | .00              | .00              | 10,000.00         | 10,000.00         | .0          |
| <b>TOTAL AIRPORT EXPENSES</b>               | <b>1,795.03</b>  | <b>2,776.93</b>  | <b>47,682.00</b>  | <b>44,905.07</b>  | <b>5.8</b>  |
| <u>REFUSE EXPENSES</u>                      |                  |                  |                   |                   |             |
| 01-53620-1130 REFUSE & GARB SAL-OPERATION   | 5,610.46         | 12,944.91        | 63,582.00         | 50,637.09         | 20.4        |
| 01-53620-1140 REFUSE & GARB OVERTIME        | .00              | 326.56           | 1,044.00          | 717.44            | 31.3        |
| 01-53620-1250 REFUSE & GARB LONGEVITY       | 13.84            | 13.84            | 40.00             | 26.16             | 34.6        |
| 01-53620-1310 REFUSE & GARB WIS RETIREMENT  | 717.79           | 1,602.72         | 4,598.00          | 2,995.28          | 34.9        |
| 01-53620-1320 REFUSE & GARB SOCIAL SECURITY | 407.53           | 956.90           | 4,886.00          | 3,929.10          | 19.6        |
| 01-53620-1330 REFUSE & GARB LIFE INSURANCE  | 17.11            | 33.99            | 179.00            | 145.01            | 19.0        |
| 01-53620-1340 REFUSE & GARB MED HEALTH      | 1,877.10         | 5,142.61         | 36,222.00         | 31,079.39         | 14.2        |
| 01-53620-3200 REFUSE & GARB PUB & SUB       | .00              | .00              | 1,000.00          | 1,000.00          | .0          |
| 01-53620-3400 REFUSE & GARB OPER SUPPLIES   | .00              | .00              | 5,000.00          | 5,000.00          | .0          |
| 01-53620-3500 REFUSE & GARB REPAIR          | 1,014.72         | 1,014.72         | 25,000.00         | 23,985.28         | 4.1         |
| 01-53620-3502 GEN REFUSE & GARB REP/MAINT   | 3,877.66         | 3,877.66         | 12,000.00         | 8,122.34          | 32.3        |
| <b>TOTAL REFUSE EXPENSES</b>                | <b>13,536.21</b> | <b>25,913.91</b> | <b>153,551.00</b> | <b>127,637.09</b> | <b>16.9</b> |
| <u>SOLID WASTE EXPENSES</u>                 |                  |                  |                   |                   |             |
| 01-53630-2100 SOLID WSTE DISP PROF SERVICE  | 2,683.29         | 2,683.29         | 82,000.00         | 79,316.71         | 3.3         |
| 01-53630-5300 SOLID WSTE DISP RENT          | 15,645.84        | 15,645.84        | 200,000.00        | 184,354.16        | 7.8         |
| <b>TOTAL SOLID WASTE EXPENSES</b>           | <b>18,329.13</b> | <b>18,329.13</b> | <b>282,000.00</b> | <b>263,670.87</b> | <b>6.5</b>  |

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Item 7.

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

|                                  | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | UNEXPENDED | PCNT |
|----------------------------------|---------------|------------|------------|------------|------|
| <u>RECYCLING EXPENSES</u>        |               |            |            |            |      |
| 01-53635-1130                    | 2,187.09      | 5,787.39   | 42,568.00  | 36,780.61  | 13.6 |
| 01-53635-1250                    | 6.92          | 6.92       | .00        | ( 6.92)    | .0   |
| 01-53635-1310                    | 157.95        | 413.17     | 3,065.00   | 2,651.83   | 13.5 |
| 01-53635-1320                    | 158.29        | 417.14     | 3,257.00   | 2,839.86   | 12.8 |
| 01-53635-1330                    | 5.35          | 11.89      | 119.00     | 107.11     | 10.0 |
| 01-53635-1340                    | 821.77        | 2,324.02   | 24,148.00  | 21,823.98  | 9.6  |
| 01-53635-2900                    | 6,800.88      | 6,800.88   | 73,000.00  | 66,199.12  | 9.3  |
| 01-53635-3400                    | .00           | .00        | 1,550.00   | 1,550.00   | .0   |
| 01-53635-3500                    | .00           | .00        | 8,000.00   | 8,000.00   | .0   |
| TOTAL RECYCLING EXPENSES         | 10,138.25     | 15,761.41  | 155,707.00 | 139,945.59 | 10.1 |
| <u>NUISANCE CONTROL EXPENSES</u> |               |            |            |            |      |
| 01-53640-2900                    | 3,462.00      | 3,462.00   | 5,000.00   | 1,538.00   | 69.2 |
| TOTAL NUISANCE CONTROL EXPENSES  | 3,462.00      | 3,462.00   | 5,000.00   | 1,538.00   | 69.2 |
| <u>CHIPPER EXPENSES</u>          |               |            |            |            |      |
| 01-53645-2900                    | .00           | .00        | 15,000.00  | 15,000.00  | .0   |
| 01-53645-3500                    | .00           | .00        | 500.00     | 500.00     | .0   |
| TOTAL CHIPPER EXPENSES           | .00           | .00        | 15,500.00  | 15,500.00  | .0   |
| <u>OTHER PARKS EXPENSES</u>      |               |            |            |            |      |
| 01-55200-1100                    | 2,295.84      | 4,556.92   | 29,845.00  | 25,288.08  | 15.3 |
| 01-55200-1110                    | 5,272.00      | 10,465.92  | 68,543.00  | 58,077.08  | 15.3 |
| 01-55200-1130                    | 4,784.00      | 9,496.96   | 115,404.00 | 105,907.04 | 8.2  |
| 01-55200-1250                    | 157.50        | 315.00     | 1,950.00   | 1,635.00   | 16.2 |
| 01-55200-1310                    | 900.66        | 1,757.37   | 16,845.00  | 15,087.63  | 10.4 |
| 01-55200-1320                    | 913.50        | 1,812.94   | 16,505.00  | 14,692.06  | 11.0 |
| 01-55200-1330                    | 36.80         | 73.60      | 395.00     | 321.40     | 18.6 |
| 01-55200-1340                    | 4,073.64      | 8,147.27   | 49,335.00  | 41,187.73  | 16.5 |
| 01-55200-2200                    | 2,873.77      | 3,516.78   | 14,000.00  | 10,483.22  | 25.1 |
| 01-55200-2210                    | 3,138.73      | 3,138.73   | 23,000.00  | 19,861.27  | 13.7 |
| 01-55200-2220                    | 460.52        | 460.52     | 12,000.00  | 11,539.48  | 3.8  |
| 01-55200-2230                    | 212.84        | 303.32     | 4,000.00   | 3,696.68   | 7.6  |
| 01-55200-3250                    | .00           | .00        | 200.00     | 200.00     | .0   |
| 01-55200-3350                    | .00           | .00        | 800.00     | 800.00     | .0   |
| 01-55200-3400                    | 1,053.83      | 1,053.83   | 30,000.00  | 28,946.17  | 3.5  |
| 01-55200-3500                    | 78.00         | 78.00      | 23,000.00  | 22,922.00  | .3   |
| TOTAL OTHER PARKS EXPENSES       | 26,251.63     | 45,177.16  | 405,822.00 | 360,644.84 | 11.1 |

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Item 7.

CITY OF TOMAH  
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FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

|  | PERIOD ACTUAL    | YTD ACTUAL       | BUDGET            | UNEXPENDED        | PCNT        |
|--|------------------|------------------|-------------------|-------------------|-------------|
| <u>RECREATION PROGRAM EXPENSES</u>       |                  |                  |                   |                   |             |
| 01-55300-1100                            | 3,443.76         | 6,835.40         | 44,768.00         | 37,932.60         | 15.3        |
| 01-55300-1130                            | 5,934.75         | 9,335.91         | 45,945.00         | 36,609.09         | 20.3        |
| 01-55300-1250                            | 33.75            | 67.50            | 405.00            | 337.50            | 16.7        |
| 01-55300-1310                            | 276.31           | 495.65           | 3,224.00          | 2,728.35          | 15.4        |
| 01-55300-1320                            | 707.67           | 1,217.54         | 6,940.00          | 5,722.46          | 17.5        |
| 01-55300-1330                            | 10.77            | 16.86            | 75.00             | 58.14             | 22.5        |
| 01-55300-1340                            | 1,131.90         | 2,263.80         | 13,583.00         | 11,319.20         | 16.7        |
| 01-55300-2100                            | .00              | .00              | 12,500.00         | 12,500.00         | .0          |
| 01-55300-2210                            | 36.85            | 36.85            | 1,500.00          | 1,463.15          | 2.5         |
| 01-55300-2220                            | 159.54           | 159.54           | 2,000.00          | 1,840.46          | 8.0         |
| 01-55300-2230                            | 111.97           | 244.73           | 1,200.00          | 955.27            | 20.4        |
| 01-55300-3100                            | .00              | .00              | 120.00            | 120.00            | .0          |
| 01-55300-3400                            | 742.56           | 742.56           | 7,500.00          | 6,757.44          | 9.9         |
| <b>TOTAL RECREATION PROGRAM EXPENSES</b> | <b>12,589.83</b> | <b>21,416.34</b> | <b>139,760.00</b> | <b>118,343.66</b> | <b>15.3</b> |
| <u>RECREATION PARK EXPENSES</u>          |                  |                  |                   |                   |             |
| 01-55401-1100                            | 1,147.92         | 2,278.47         | 14,923.00         | 12,644.53         | 15.3        |
| 01-55401-1130                            | 4,784.00         | 9,496.96         | 62,193.00         | 52,696.04         | 15.3        |
| 01-55401-1140                            | .00              | 134.55           | 1,000.00          | 865.45            | 13.5        |
| 01-55401-1250                            | 106.25           | 182.50           | 205.00            | 22.50             | 89.0        |
| 01-55401-1310                            | 434.75           | 855.60           | 5,553.00          | 4,697.40          | 15.4        |
| 01-55401-1320                            | 431.55           | 864.34           | 5,900.00          | 5,035.66          | 14.7        |
| 01-55401-1330                            | 10.67            | 21.34            | 200.00            | 178.66            | 10.7        |
| 01-55401-1340                            | 2,892.62         | 5,785.24         | 34,712.00         | 28,926.76         | 16.7        |
| 01-55401-2200                            | 5,929.88         | 7,402.52         | 24,000.00         | 16,597.48         | 30.8        |
| 01-55401-2210                            | 2,264.50         | 2,264.50         | 30,000.00         | 27,735.50         | 7.6         |
| 01-55401-2220                            | 1,562.96         | 2,529.29         | 16,500.00         | 13,970.71         | 15.3        |
| 01-55401-2230                            | 95.48            | 190.96           | 1,200.00          | 1,009.04          | 15.9        |
| 01-55401-3400                            | 34.99            | 34.99            | 10,350.00         | 10,315.01         | .3          |
| 01-55401-3500                            | .00              | .00              | 9,000.00          | 9,000.00          | .0          |
| <b>TOTAL RECREATION PARK EXPENSES</b>    | <b>19,695.57</b> | <b>32,041.26</b> | <b>215,736.00</b> | <b>183,694.74</b> | <b>14.9</b> |

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Item 7.

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

|   | PERIOD ACTUAL | YTD ACTUAL    | BUDGET       | UNEXPENDED   | PCNT    |
|---|---------------|---------------|--------------|--------------|---------|
| <u>AQUATIC CENTER EXPENSES</u>            |               |               |              |              |         |
| 01-55402-1100                             | 765.28        | 1,518.97      | 9,949.00     | 8,430.03     | 15.3    |
| 01-55402-1130                             | .00           | .00           | 61,700.00    | 61,700.00    | .0      |
| 01-55402-1250                             | 7.50          | 15.00         | 90.00        | 75.00        | 16.7    |
| 01-55402-1310                             | 55.62         | 104.35        | 717.00       | 612.65       | 14.6    |
| 01-55402-1320                             | 56.36         | 111.83        | 5,482.00     | 5,370.17     | 2.0     |
| 01-55402-1330                             | 1.36          | 2.72          | 10.00        | 7.28         | 27.2    |
| 01-55402-1340                             | 251.52        | 503.05        | 3,019.00     | 2,515.95     | 16.7    |
| 01-55402-2200                             | 273.45        | 273.45        | 5,000.00     | 4,726.55     | 5.5     |
| 01-55402-2210                             | 168.66        | 168.66        | 11,500.00    | 11,331.34    | 1.5     |
| 01-55402-2220                             | 381.21        | 381.21        | 15,000.00    | 14,618.79    | 2.5     |
| 01-55402-2230                             | .00           | .00           | 1,300.00     | 1,300.00     | .0      |
| 01-55402-3400                             | .00           | .00           | 23,805.00    | 23,805.00    | .0      |
| 01-55402-3500                             | .00           | .00           | 10,000.00    | 10,000.00    | .0      |
| TOTAL AQUATIC CENTER EXPENSES             | 1,960.96      | 3,079.24      | 147,572.00   | 144,492.76   | 2.1     |
| <u>CONSERVATION &amp; DEVELOPMENT EXP</u> |               |               |              |              |         |
| 01-56900-2100                             | .00           | .00           | 5,000.00     | 5,000.00     | .0      |
| TOTAL CONSERVATION & DEVELOPMENT EXP      | .00           | .00           | 5,000.00     | 5,000.00     | .0      |
| <u>LAW ENFORCEMENT OUTLAY EXPENSE</u>     |               |               |              |              |         |
| 01-57210-8300                             | 578.08        | 578.08        | 10,050.00    | 9,471.92     | 5.8     |
| TOTAL LAW ENFORCEMENT OUTLAY EXPENSE      | 578.08        | 578.08        | 10,050.00    | 9,471.92     | 5.8     |
| <u>FIRE EQUIPMENT EXPENSES</u>            |               |               |              |              |         |
| 01-57220-8300                             | .00           | .00           | 20,000.00    | 20,000.00    | .0      |
| TOTAL FIRE EQUIPMENT EXPENSES             | .00           | .00           | 20,000.00    | 20,000.00    | .0      |
| TOTAL FUND EXPENDITURES                   | 641,779.21    | 1,264,404.98  | 9,083,617.00 | 7,819,212.02 | 13.9    |
| NET REVENUE OVER EXPENDITURES             | ( 62,251.83)  | ( 405,691.47) | 276,103.29   | 681,794.76   | (146.9) |

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FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

LAKE DISTRICT FUND

|   | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | UNEXPENDED | PCNT |
|---|---------------|------------|------------|------------|------|
| <u>TAXES</u>                              |               |            |            |            |      |
| 02-41110 GENERAL PROPERTY TAX             | .00           | .00        | 150,000.00 | 150,000.00 | .0   |
| 02-41320 LIEU TAX-OTHER TAX EXEMPT        | 4.24          | 4.24       | .00        | ( 4.24)    | .0   |
| TOTAL TAXES                               | 4.24          | 4.24       | 150,000.00 | 149,995.76 | .0   |
| <u>FEDERAL &amp; STATE GRANTS</u>         |               |            |            |            |      |
| 02-43410 STATE SHARED REVENUE             | .00           | .00        | 1,900.00   | 1,900.00   | .0   |
| TOTAL FEDERAL & STATE GRANTS              | .00           | .00        | 1,900.00   | 1,900.00   | .0   |
| <u>INTEREST &amp; MISCELLANEOUS REVEN</u> |               |            |            |            |      |
| 02-48110 INTEREST INCOME                  | .00           | .00        | 3,000.00   | 3,000.00   | .0   |
| TOTAL INTEREST & MISCELLANEOUS REVEN      | .00           | .00        | 3,000.00   | 3,000.00   | .0   |
| TOTAL FUND REVENUE                        | 4.24          | 4.24       | 154,900.00 | 154,895.76 | .0   |

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LAKE DISTRICT FUND

|  | PERIOD ACTUAL | YTD ACTUAL  | BUDGET    | UNEXPENDED | PCNT   |
|--|---------------|-------------|-----------|------------|--------|
| <u>LAKE DISTRICT EXPENSES</u>            |               |             |           |            |        |
| 02-56910-1130 LAKE SAL-OPERATIONS        | 240.78        | 240.78      | 20,035.00 | 19,794.22  | 1.2    |
| 02-56910-1140 LAKE OVERTIME              | .00           | .00         | 500.00    | 500.00     | .0     |
| 02-56910-1250 LAKE LONGEVITY             | .00           | .00         | 158.00    | 158.00     | .0     |
| 02-56910-1310 LAKE WIS RETIREMENT        | .00           | .00         | 1,479.00  | 1,479.00   | .0     |
| 02-56910-1320 LAKE SOCIAL SECURITY       | .00           | .00         | 1,584.00  | 1,584.00   | .0     |
| 02-56910-1330 LAKE WIS LIFE INSURANCE    | .00           | .00         | 61.00     | 61.00      | .0     |
| 02-56910-1340 LAKE WIS HEALTH INSURANCE  | .00           | .00         | 4,074.00  | 4,074.00   | .0     |
| 02-56910-2100 LAKE PROF SERVICES         | .00           | .00         | 37,000.00 | 37,000.00  | .0     |
| 02-56910-2210 LAKE UTIL-ELECTRIC         | 560.13        | 560.13      | 4,500.00  | 3,939.87   | 12.5   |
| 02-56910-2230 LAKE UTIL-TELEPHONE        | 70.42         | 70.42       | 900.00    | 829.58     | 7.8    |
| 02-56910-3200 LAKE PUB & SUBSCRIPTION    | .00           | .00         | 150.00    | 150.00     | .0     |
| 02-56910-3250 LAKE ASSN DUES             | .00           | .00         | 750.00    | 750.00     | .0     |
| 02-56910-3300 LAKE TRAVEL                | .00           | .00         | 250.00    | 250.00     | .0     |
| 02-56910-3350 LAKE TRAINING              | .00           | .00         | 250.00    | 250.00     | .0     |
| 02-56910-3400 LAKE OPERATING SUP         | ( 15.00)      | 60.00       | 250.00    | 190.00     | 24.0   |
| 02-56910-3500 LAKE REPAIR & MAINTENANCE  | .00           | .00         | 13,000.00 | 13,000.00  | .0     |
| 02-56910-5100 LAKE LIABILITY INSURANCE   | .00           | .00         | 564.00    | 564.00     | .0     |
| 02-56910-5110 LAKE PROPERTY INSURANCE    | .00           | 863.32      | 864.00    | .68        | 99.9   |
| 02-56910-5120 LAKE WORKER COMP INSURANCE | .00           | .00         | 244.00    | 244.00     | .0     |
| <br>                                     |               |             |           |            |        |
| TOTAL LAKE DISTRICT EXPENSES             | 856.33        | 1,794.65    | 86,613.00 | 84,818.35  | 2.1    |
| <br>                                     |               |             |           |            |        |
| TOTAL FUND EXPENDITURES                  | 856.33        | 1,794.65    | 86,613.00 | 84,818.35  | 2.1    |
| <br>                                     |               |             |           |            |        |
| NET REVENUE OVER EXPENDITURES            | ( 852.09)     | ( 1,790.41) | 68,287.00 | 70,077.41  | ( 2.6) |

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AMBULANCE FUND

|   | PERIOD ACTUAL | YTD ACTUAL   | BUDGET       | UNEXPENDED   | PCNT |
|---|---------------|--------------|--------------|--------------|------|
| <u>PUBLIC CHARGES</u>                     |               |              |              |              |      |
| 03-46230 AMBULANCE FEES                   | 841,017.80    | 1,379,538.70 | 5,937,686.00 | 4,558,147.30 | 23.2 |
| TOTAL PUBLIC CHARGES                      | 841,017.80    | 1,379,538.70 | 5,937,686.00 | 4,558,147.30 | 23.2 |
| <u>OTHER GOVERNMENT CHARGES</u>           |               |              |              |              |      |
| 03-47324 AMBULANCE SERVICES               | .00           | .00          | 385,120.00   | 385,120.00   | .0   |
| TOTAL OTHER GOVERNMENT CHARGES            | .00           | .00          | 385,120.00   | 385,120.00   | .0   |
| <u>INTEREST &amp; MISCELLANEOUS REVEN</u> |               |              |              |              |      |
| 03-48110 INTEREST INCOME                  | 86.52         | 197.40       | .00          | ( 197.40)    | .0   |
| 03-48500 DONATIONS                        | 869.99        | 1,469.99     | .00          | ( 1,469.99)  | .0   |
| 03-48502 DONATIONS ANDRES/EARLE           | .00           | .00          | 2,000.00     | 2,000.00     | .0   |
| TOTAL INTEREST & MISCELLANEOUS REVEN      | 956.51        | 1,667.39     | 2,000.00     | 332.61       | 83.4 |
| <u>TRANSFERS IN</u>                       |               |              |              |              |      |
| 03-49300 AMBULANCE FUND BAL APPLIED       | .00           | .00          | 608,273.00   | 608,273.00   | .0   |
| TOTAL TRANSFERS IN                        | .00           | .00          | 608,273.00   | 608,273.00   | .0   |
| TOTAL FUND REVENUE                        | 841,974.31    | 1,381,206.09 | 6,933,079.00 | 5,551,872.91 | 19.9 |

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FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

AMBULANCE FUND

|                                | PERIOD ACTUAL | YTD ACTUAL | BUDGET       | UNEXPENDED   | PCNT  |
|--------------------------------|---------------|------------|--------------|--------------|-------|
| <u>LEGAL SERVICES EXPENSES</u> |               |            |              |              |       |
| 03-51300-2100                  | .00           | .00        | 2,750.00     | 2,750.00     | .0    |
|                                |               |            |              |              |       |
| TOTAL LEGAL SERVICES EXPENSES  | .00           | .00        | 2,750.00     | 2,750.00     | .0    |
| <u>AMBULANCE EXPENSES</u>      |               |            |              |              |       |
| 03-52300-1100                  | 4,925.72      | 9,631.32   | 66,891.00    | 57,259.68    | 14.4  |
| 03-52300-1110                  | 6,822.40      | 13,448.32  | 88,699.00    | 75,250.68    | 15.2  |
| 03-52300-1120                  | 11,354.08     | 22,013.86  | 148,773.00   | 126,759.14   | 14.8  |
| 03-52300-1130                  | 67,494.62     | 130,400.08 | 868,960.00   | 738,559.92   | 15.0  |
| 03-52300-1135                  | .00           | .00        | 80,000.00    | 80,000.00    | .0    |
| 03-52300-1140                  | 40,176.98     | 80,085.12  | 671,376.00   | 591,290.88   | 11.9  |
| 03-52300-1250                  | 801.50        | 1,173.00   | 6,750.00     | 5,577.00     | 17.4  |
| 03-52300-1280                  | 7,026.36      | 37,088.28  | 82,719.00    | 45,630.72    | 44.8  |
| 03-52300-1290                  | 200.00        | 400.00     | 2,550.00     | 2,150.00     | 15.7  |
| 03-52300-1310                  | 18,975.53     | 39,711.57  | 284,676.00   | 244,964.43   | 14.0  |
| 03-52300-1320                  | 10,103.26     | 21,140.21  | 154,268.00   | 133,127.79   | 13.7  |
| 03-52300-1330                  | 254.21        | 508.42     | 2,960.00     | 2,451.58     | 17.2  |
| 03-52300-1340                  | 39,548.20     | 79,200.13  | 476,334.00   | 397,133.87   | 16.6  |
| 03-52300-1390                  | 5,100.00      | 5,100.00   | 10,800.00    | 5,700.00     | 47.2  |
| 03-52300-2100                  | .00           | 57.00      | 4,250.00     | 4,193.00     | 1.3   |
| 03-52300-2200                  | 2,711.60      | 2,711.60   | 12,000.00    | 9,288.40     | 22.6  |
| 03-52300-2210                  | 1,626.72      | 1,626.72   | 27,500.00    | 25,873.28    | 5.9   |
| 03-52300-2220                  | 270.73        | 541.46     | 3,500.00     | 2,958.54     | 15.5  |
| 03-52300-2230                  | 1,054.85      | 1,054.85   | 14,750.00    | 13,695.15    | 7.2   |
| 03-52300-2900                  | 3,944.35      | 4,746.45   | 50,476.00    | 45,729.55    | 9.4   |
| 03-52300-3100                  | 456.74        | 644.07     | 13,000.00    | 12,355.93    | 5.0   |
| 03-52300-3200                  | .00           | 64.00      | 750.00       | 686.00       | 8.5   |
| 03-52300-3250                  | .00           | .00        | 700.00       | 700.00       | .0    |
| 03-52300-3300                  | .00           | .00        | 4,000.00     | 4,000.00     | .0    |
| 03-52300-3350                  | 937.88        | 3,405.15   | 7,500.00     | 4,094.85     | 45.4  |
| 03-52300-3400                  | 1,315.45      | 1,882.55   | 17,000.00    | 15,117.45    | 11.1  |
| 03-52300-3401                  | 3,449.96      | 3,449.96   | 60,000.00    | 56,550.04    | 5.8   |
| 03-52300-3402                  | 2,416.49      | 9,844.69   | 90,000.00    | 80,155.31    | 10.9  |
| 03-52300-3403                  | 3,969.94      | 8,365.94   | .00          | ( 8,365.94)  | .0    |
| 03-52300-3500                  | 1,044.67      | 3,369.02   | 36,500.00    | 33,130.98    | 9.2   |
| 03-52300-3930                  | .00           | .00        | 250,000.00   | 250,000.00   | .0    |
| 03-52300-3950                  | 230,960.87    | 409,254.15 | 2,275,000.00 | 1,865,745.85 | 18.0  |
| 03-52300-5100                  | .00           | .00        | 14,150.00    | 14,150.00    | .0    |
| 03-52300-5110                  | .00           | 14,977.80  | 14,978.00    | .20          | 100.0 |
| 03-52300-5120                  | .00           | .00        | 24,184.00    | 24,184.00    | .0    |
| 03-52300-5140                  | .00           | .00        | 9,648.00     | 9,648.00     | .0    |
| TOTAL AMBULANCE EXPENSES       | 466,943.11    | 905,895.72 | 5,875,642.00 | 4,969,746.28 | 15.4  |

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AMBULANCE FUND

|                                       | PERIOD ACTUAL                        | YTD ACTUAL | BUDGET       | UNEXPENDED   | PCNT          |       |
|---------------------------------------|--------------------------------------|------------|--------------|--------------|---------------|-------|
| <u>AMBULANCE OUT BUILDINGS EXPENS</u> |                                      |            |              |              |               |       |
| 03-57230-8300                         | AMBULANCE OUTLAY EQUIPMENT           | .00        | 232,399.53   | 238,870.00   | 6,470.47      | 97.3  |
| 03-57230-8400                         | AMB AMBULANCE OUT VEHICLES           | .00        | 46,995.00    | 194,000.00   | 147,005.00    | 24.2  |
|                                       | TOTAL AMBULANCE OUT BUILDINGS EXPENS | .00        | 279,394.53   | 432,870.00   | 153,475.47    | 64.5  |
| <hr/>                                 |                                      |            |              |              |               |       |
| 03-59200-7380                         | AMB TRANSFERS TO OTHER FUNDS         | .00        | .00          | 553,025.00   | 553,025.00    | .0    |
|                                       | TOTAL DEPARTMENT 200                 | .00        | .00          | 553,025.00   | 553,025.00    | .0    |
|                                       | TOTAL FUND EXPENDITURES              | 466,943.11 | 1,185,290.25 | 6,864,287.00 | 5,678,996.75  | 17.3  |
|                                       | NET REVENUE OVER EXPENDITURES        | 375,031.20 | 195,915.84   | 68,792.00    | ( 127,123.84) | 284.8 |

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CDBG FUND

|   | PERIOD ACTUAL | YTD ACTUAL | BUDGET   | UNEXPENDED | PCNT |
|---|---------------|------------|----------|------------|------|
| <u>INTEREST &amp; MISCELLANEOUS REVEN</u> |               |            |          |            |      |
| 04-48110 INTEREST INCOME                  | .00           | .00        | 192.00   | 192.00     | .0   |
| TOTAL INTEREST & MISCELLANEOUS REVEN      | .00           | .00        | 192.00   | 192.00     | .0   |
| <u>TRANSFERS IN</u>                       |               |            |          |            |      |
| 04-49300 FUND BALANCE APPLIED             | .00           | .00        | 6,484.00 | 6,484.00   | .0   |
| TOTAL TRANSFERS IN                        | .00           | .00        | 6,484.00 | 6,484.00   | .0   |
| TOTAL FUND REVENUE                        | .00           | .00        | 6,676.00 | 6,676.00   | .0   |

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CDBG FUND

|                                | PERIOD ACTUAL                 | YTD ACTUAL | BUDGET      | UNEXPENDED | PCNT     |      |
|--------------------------------|-------------------------------|------------|-------------|------------|----------|------|
| <u>ADMINISTRATION EXPENSES</u> |                               |            |             |            |          |      |
| 04-56600-1100                  | CDBG-ADMIN SAL-MANAGERIAL     | 347.52     | 691.05      | 4,494.00   | 3,802.95 | 15.4 |
| 04-56600-1310                  | CDBG-ADMIN WIS RETIREMENT     | 25.02      | 49.33       | 324.00     | 274.67   | 15.2 |
| 04-56600-1320                  | CDBG-ADMIN SOCIAL SECURITY    | 25.23      | 50.15       | 344.00     | 293.85   | 14.6 |
| 04-56600-1330                  | CDBG-ADMIN LIFE INSURANCE     | .32        | .64         | 4.00       | 3.36     | 16.0 |
| 04-56600-1340                  | CDBG-ADMIN MED HEALTH         | 125.76     | 251.52      | 1,510.00   | 1,258.48 | 16.7 |
|                                | TOTAL ADMINISTRATION EXPENSES | 523.85     | 1,042.69    | 6,676.00   | 5,633.31 | 15.6 |
|                                | TOTAL FUND EXPENDITURES       | 523.85     | 1,042.69    | 6,676.00   | 5,633.31 | 15.6 |
|                                | NET REVENUE OVER EXPENDITURES | ( 523.85)  | ( 1,042.69) | .00        | 1,042.69 | .0   |

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Item 7.

CITY OF TOMAH  
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 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GRANTS & DONATIONS FUND

|   | PERIOD ACTUAL | YTD ACTUAL | BUDGET    | UNEXPENDED   | PCNT |
|---|---------------|------------|-----------|--------------|------|
| <u>INTEREST &amp; MISCELLANEOUS REVEN</u> |               |            |           |              |      |
| 05-48500 DONATIONS                        | 100.00        | 100.00     | 25,000.00 | 24,900.00    | .4   |
| 05-48501 DONATIONS-REVOLVING FUND PD      | 15,000.00     | 15,010.00  | .00       | ( 15,010.00) | .0   |
| 05-48503 DONATIONS-K9                     | .00           | .00        | 30,000.00 | 30,000.00    | .0   |
| 05-48506 DONATIONS-BIKE RODEO             | .00           | .00        | 3,000.00  | 3,000.00     | .0   |
| <br>                                      |               |            |           |              |      |
| TOTAL INTEREST & MISCELLANEOUS REVEN      | 15,100.00     | 15,110.00  | 58,000.00 | 42,890.00    | 26.1 |
| <br>                                      |               |            |           |              |      |
| TOTAL FUND REVENUE                        | 15,100.00     | 15,110.00  | 58,000.00 | 42,890.00    | 26.1 |

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CITY OF TOMAH  
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FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GRANTS & DONATIONS FUND

|  | PERIOD ACTUAL | YTD ACTUAL  | BUDGET    | UNEXPENDED | PCNT    |
|--|---------------|-------------|-----------|------------|---------|
| <u>LAW ENFORCEMENT EXPENSES</u>              |               |             |           |            |         |
| 05-52100-3400 GRANTS & DONATI LAW ENFORCEMEN | .00           | .00         | 3,000.00  | 3,000.00   | .0      |
| TOTAL LAW ENFORCEMENT EXPENSES               | .00           | .00         | 3,000.00  | 3,000.00   | .0      |
| <u>CANINE EXPENSES</u>                       |               |             |           |            |         |
| 05-52140-3400 GRANT & DON K9 OPER SUPPLIES   | 375.69        | 375.69      | 15,000.00 | 14,624.31  | 2.5     |
| 05-52140-8300 GRANTS & DONATI CANINE PROGRAM | .00           | .00         | 5,000.00  | 5,000.00   | .0      |
| TOTAL CANINE EXPENSES                        | 375.69        | 375.69      | 20,000.00 | 19,624.31  | 1.9     |
| <u>LAW ENFORCEMENT OUTLAY EXPENSE</u>        |               |             |           |            |         |
| 05-57210-8300 LAW ENFORCE OUT EQUIPMENT      | ( 1,664.87)   | ( 1,664.87) | 10,000.00 | 11,664.87  | ( 16.7) |
| TOTAL LAW ENFORCEMENT OUTLAY EXPENSE         | ( 1,664.87)   | ( 1,664.87) | 10,000.00 | 11,664.87  | ( 16.7) |
| TOTAL FUND EXPENDITURES                      | ( 1,289.18)   | ( 1,289.18) | 33,000.00 | 34,289.18  | ( 3.9)  |
| NET REVENUE OVER EXPENDITURES                | 16,389.18     | 16,399.18   | 25,000.00 | 8,600.82   | 65.6    |

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CITY OF TOMAH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

ECONOMIC 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               | 63,269.00        | 63,269.00         | .0          |
| TOTAL TRANSFERS IN            | <u>.00</u>           | <u>.00</u>        | <u>63,269.00</u> | <u>63,269.00</u>  | <u>.0</u>   |
| TOTAL FUND REVENUE            | <u>.00</u>           | <u>.00</u>        | <u>63,269.00</u> | <u>63,269.00</u>  | <u>.0</u>   |

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ECONOMIC DEVELOPMENT FUND

|  | PERIOD ACTUAL      | YTD ACTUAL         | BUDGET           | UNEXPENDED       | PCNT        |
|--|--------------------|--------------------|------------------|------------------|-------------|
| <u>ECONOMIC DEVELOPMENT EXPENSES</u>       |                    |                    |                  |                  |             |
| 06-56700-1100 ED SAL - MANAGERIAL          | 2,641.44           | 5,369.47           | 38,631.00        | 33,261.53        | 13.9        |
| 06-56700-1290 ED NON ELECT/COMP            | 75.00              | 150.00             | .00              | ( 150.00)        | .0          |
| 06-56700-1310 ED WIS RETIREMENT            | 190.18             | 383.08             | 2,782.00         | 2,398.92         | 13.8        |
| 06-56700-1320 ED SOCIAL SECURITY           | 207.82             | 422.25             | 2,956.00         | 2,533.75         | 14.3        |
| 06-56700-1330 ED LIFE INSURANCE            | 2.68               | 5.36               | .00              | ( 5.36)          | .0          |
| 06-56700-1340 ED MED HEALTH INSURANCE      | .00                | .00                | 900.00           | 900.00           | .0          |
| 06-56700-2100 ECONOMIC DEVEL PROF SERVICE  | 2,665.00           | 2,665.00           | 18,000.00        | 15,335.00        | 14.8        |
| 06-56700-3100 ECON DEV OFFICE SUPPLIES     | .00                | 134.23             | .00              | ( 134.23)        | .0          |
| <b>TOTAL ECONOMIC DEVELOPMENT EXPENSES</b> | <b>5,782.12</b>    | <b>9,129.39</b>    | <b>63,269.00</b> | <b>54,139.61</b> | <b>14.4</b> |
| <b>TOTAL FUND EXPENDITURES</b>             | <b>5,782.12</b>    | <b>9,129.39</b>    | <b>63,269.00</b> | <b>54,139.61</b> | <b>14.4</b> |
| <b>NET REVENUE OVER EXPENDITURES</b>       | <b>( 5,782.12)</b> | <b>( 9,129.39)</b> | <b>.00</b>       | <b>9,129.39</b>  | <b>.0</b>   |

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FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

DEBT SERVICE FUND

|   | PERIOD ACTUAL | YTD ACTUAL | BUDGET       | UNEXPENDED   | PCNT |
|---|---------------|------------|--------------|--------------|------|
| <u>TAXES</u>                              |               |            |              |              |      |
| 07-41110 GENERAL PROPERTY TAX             | .00           | .00        | 2,132,235.00 | 2,132,235.00 | .0   |
| TOTAL TAXES                               | .00           | .00        | 2,132,235.00 | 2,132,235.00 | .0   |
| <u>INTEREST &amp; MISCELLANEOUS REVEN</u> |               |            |              |              |      |
| 07-48110 INTEREST INCOME                  | .00           | .00        | 15,000.00    | 15,000.00    | .0   |
| 07-48600 WATER ADV INT & FISC CH          | .00           | .00        | 40,016.00    | 40,016.00    | .0   |
| 07-48601 TID ADVANCE INTEREST             | .00           | .00        | 80,862.00    | 80,862.00    | .0   |
| TOTAL INTEREST & MISCELLANEOUS REVEN      | .00           | .00        | 135,878.00   | 135,878.00   | .0   |
| <u>TRANSFERS IN</u>                       |               |            |              |              |      |
| 07-49200 TRANSFER FROM OTHER FUNDS        | .00           | .00        | 1,183,759.00 | 1,183,759.00 | .0   |
| 07-49210 TRANSFER FROM WATER              | .00           | .00        | 323,366.00   | 323,366.00   | .0   |
| TOTAL TRANSFERS IN                        | .00           | .00        | 1,507,125.00 | 1,507,125.00 | .0   |
| TOTAL FUND REVENUE                        | .00           | .00        | 3,775,238.00 | 3,775,238.00 | .0   |

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FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

DEBT SERVICE FUND

|  | PERIOD ACTUAL | YTD ACTUAL | BUDGET       | UNEXPENDED   | PCNT |
|--|---------------|------------|--------------|--------------|------|
| <u>PRINCIPAL EXPENSES</u>                  |               |            |              |              |      |
| 07-58100-6470 PRIN PYMT 2017A              | .00           | .00        | 350,000.00   | 350,000.00   | .0   |
| 07-58100-6560 DEBT SERVICE PRINCIPAL 2020A | .00           | .00        | 170,000.00   | 170,000.00   | .0   |
| 07-58100-6561 DEBT SERVICE PRINCIPAL 2020B | .00           | .00        | 105,000.00   | 105,000.00   | .0   |
| 07-58100-6562 DEBT SERVICE PRINCIPAL 2021A | .00           | .00        | 480,000.00   | 480,000.00   | .0   |
| 07-58100-6563 DEBT SERVICE 2021B           | .00           | .00        | 145,000.00   | 145,000.00   | .0   |
| 07-58100-6564 DEBT SERVICE PRINCIPAL 2021C | .00           | .00        | 95,000.00    | 95,000.00    | .0   |
| 07-58100-6570 DEBT SERVICE PRINCIPAL 2022A | .00           | .00        | 1,020,000.00 | 1,020,000.00 | .0   |
| 07-58100-6580 DEBT SERVICE PRINCIPAL 2023A | .00           | .00        | 110,000.00   | 110,000.00   | .0   |
| 07-58100-6590 DEBT SERVICE PRINCIPAL 2024A | .00           | .00        | 170,000.00   | 170,000.00   | .0   |
| TOTAL PRINCIPAL EXPENSES                   | .00           | .00        | 2,645,000.00 | 2,645,000.00 | .0   |
| <u>INTEREST EXPENSES</u>                   |               |            |              |              |      |
| 07-58200-6470 INT PYMT 2017A               | .00           | .00        | 122,955.00   | 122,955.00   | .0   |
| 07-58200-6560 DEBT SERVICE INTEREST 2020A  | .00           | .00        | 15,150.00    | 15,150.00    | .0   |
| 07-58200-6561 DEBT SERVICE INTEREST 2020B  | .00           | .00        | 18,604.00    | 18,604.00    | .0   |
| 07-58200-6562 DEBT SERVICE INTEREST 2021A  | .00           | .00        | 30,318.00    | 30,318.00    | .0   |
| 07-58200-6563 DEBT SERVICE INTEREST 2021B  | .00           | .00        | 14,938.00    | 14,938.00    | .0   |
| 07-58200-6564 DEBT SERVICE INTEREST 2021C  | .00           | .00        | 9,600.00     | 9,600.00     | .0   |
| 07-58200-6570 DEBT SERVICE INTEREST 2022A  | .00           | .00        | 653,925.00   | 653,925.00   | .0   |
| 07-58200-6580 DEBT SERVICE INTEREST 2023A  | .00           | .00        | 136,007.00   | 136,007.00   | .0   |
| 07-58200-6590 DEBT SERVICE INTEREST 2024A  | .00           | .00        | 131,192.00   | 131,192.00   | .0   |
| TOTAL INTEREST EXPENSES                    | .00           | .00        | 1,132,689.00 | 1,132,689.00 | .0   |
| <u>FISCAL CHARGES EXPENSES</u>             |               |            |              |              |      |
| 07-58290-6470 FIS CHG 2017A                | .00           | .00        | 400.00       | 400.00       | .0   |
| 07-58290-6560 FIS CHG 2020A                | .00           | .00        | 400.00       | 400.00       | .0   |
| 07-58290-6561 FIS CHG 2020B                | .00           | .00        | 400.00       | 400.00       | .0   |
| 07-58290-6562 FIS CHG 2021A                | .00           | .00        | 400.00       | 400.00       | .0   |
| 07-58290-6563 FIS CHG 2021B                | .00           | .00        | 400.00       | 400.00       | .0   |
| 07-58290-6564 FIS CHG 2021C                | .00           | .00        | 400.00       | 400.00       | .0   |
| 07-58290-6570 FIS CHG 2022A                | .00           | .00        | 400.00       | 400.00       | .0   |
| 07-58290-6580 FIS CHG 2023A                | .00           | .00        | 400.00       | 400.00       | .0   |
| 07-58290-6590 FIS CHG 2024A                | .00           | .00        | 400.00       | 400.00       | .0   |
| 07-58290-6600 FIS CHG 2025A                | .00           | .00        | 400.00       | 400.00       | .0   |
| TOTAL FISCAL CHARGES EXPENSES              | .00           | .00        | 4,000.00     | 4,000.00     | .0   |
| <u>ISSUANCE COSTS EXPENSES</u>             |               |            |              |              |      |
| 07-59800-6000 BOND ISS COSTS DS            | .00           | .00        | 3,800.00     | 3,800.00     | .0   |
| TOTAL ISSUANCE COSTS EXPENSES              | .00           | .00        | 3,800.00     | 3,800.00     | .0   |

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FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

DEBT SERVICE FUND

|                               | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u>       | <u>UNEXPENDED</u>   | <u>PCNT</u> |
|-------------------------------|----------------------|-------------------|---------------------|---------------------|-------------|
| TOTAL FUND EXPENDITURES       | <u>.00</u>           | <u>.00</u>        | <u>3,785,489.00</u> | <u>3,785,489.00</u> | <u>.0</u>   |
| NET REVENUE OVER EXPENDITURES | <u>.00</u>           | <u>.00</u>        | <u>( 10,251.00)</u> | <u>( 10,251.00)</u> | <u>.0</u>   |

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 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

CAPITAL PROJECTS FUND

|   | PERIOD ACTUAL | YTD ACTUAL | BUDGET       | UNEXPENDED   | PCNT |
|---|---------------|------------|--------------|--------------|------|
| <u>INTEREST &amp; MISCELLANEOUS REVEN</u> |               |            |              |              |      |
| 08-48110 INTEREST INCOME                  | .00           | .00        | 50,000.00    | 50,000.00    | .0   |
| TOTAL INTEREST & MISCELLANEOUS REVEN      | .00           | .00        | 50,000.00    | 50,000.00    | .0   |
| <u>TRANSFERS IN</u>                       |               |            |              |              |      |
| 08-49100 PROCEEDS FROM LT DEBT            | .00           | .00        | 6,775,000.00 | 6,775,000.00 | .0   |
| 08-49200 TRANSFER FR OTHER FUNDS          | .00           | .00        | 94,266.00    | 94,266.00    | .0   |
| TOTAL TRANSFERS IN                        | .00           | .00        | 6,869,266.00 | 6,869,266.00 | .0   |
| TOTAL FUND REVENUE                        | .00           | .00        | 6,919,266.00 | 6,919,266.00 | .0   |

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FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

CAPITAL PROJECTS FUND

|  | PERIOD ACTUAL | YTD ACTUAL   | BUDGET       | UNEXPENDED   | PCNT    |
|--|---------------|--------------|--------------|--------------|---------|
| <u>GENERAL OUTLAY EXPENSES</u>               |               |              |              |              |         |
| 08-57190-8300 GEN GOVT OUTLAY EQUIPMENT      | .00           | .00          | 25,000.00    | 25,000.00    | .0      |
| TOTAL GENERAL OUTLAY EXPENSES                | .00           | .00          | 25,000.00    | 25,000.00    | .0      |
| <u>LAW ENFORCEMENT OUTLAY EXPENSE</u>        |               |              |              |              |         |
| 08-57210-8300 LAW ENF OUT EQUIPMENT          | .00           | .00          | 7,000.00     | 7,000.00     | .0      |
| 08-57210-8400 LAW ENF OUT VEHICLE            | 44,521.50     | 44,521.50    | 58,000.00    | 13,478.50    | 76.8    |
| TOTAL LAW ENFORCEMENT OUTLAY EXPENSE         | 44,521.50     | 44,521.50    | 65,000.00    | 20,478.50    | 68.5    |
| <u>HWY/STREET OUTLAY EXPENSES</u>            |               |              |              |              |         |
| 08-57331-8500 CAPITAL PROJECT HWY/STREET OUT | .00           | .00          | 250,000.00   | 250,000.00   | .0      |
| TOTAL HWY/STREET OUTLAY EXPENSES             | .00           | .00          | 250,000.00   | 250,000.00   | .0      |
| <u>PARKS OUTLAY EXPENSES</u>                 |               |              |              |              |         |
| 08-57620-8100 CAP PROJ PARKS OUTLAY LAND     | .00           | .00          | 635,000.00   | 635,000.00   | .0      |
| TOTAL PARKS OUTLAY EXPENSES                  | .00           | .00          | 635,000.00   | 635,000.00   | .0      |
| <u>REC PARK OUTLAY EXPENSES</u>              |               |              |              |              |         |
| 08-57621-8300 REC PARK OUTLAY EQUIPMENT      | 1,088.94      | 1,088.94     | 94,266.00    | 93,177.06    | 1.2     |
| TOTAL REC PARK OUTLAY EXPENSES               | 1,088.94      | 1,088.94     | 94,266.00    | 93,177.06    | 1.2     |
| <u>TRANSFERS TO OTHER FUNDS</u>              |               |              |              |              |         |
| 08-59200-7380 TRANSFERS TO OTHER FUNDS       | .00           | .00          | 5,800,000.00 | 5,800,000.00 | .0      |
| TOTAL DEPARTMENT 200                         | .00           | .00          | 5,800,000.00 | 5,800,000.00 | .0      |
| TOTAL FUND EXPENDITURES                      | 45,610.44     | 45,610.44    | 6,869,266.00 | 6,823,655.56 | .7      |
| NET REVENUE OVER EXPENDITURES                | ( 45,610.44)  | ( 45,610.44) | 50,000.00    | 95,610.44    | ( 91.2) |

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REVENUES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

LIBRARY TRUST

|   | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | UNEXPENDED | PCNT |
|---|---------------|------------|------------|------------|------|
| <u>TAXES</u>                              |               |            |            |            |      |
| 10-41110 GENERAL PROPERTY TAX             | .00           | .00        | 267,559.00 | 267,559.00 | .0   |
| TOTAL TAXES                               | .00           | .00        | 267,559.00 | 267,559.00 | .0   |
| <u>FEDERAL &amp; STATE GRANTS</u>         |               |            |            |            |      |
| 10-43790 COUNTY AID FOR LIBRARY           | 207,413.00    | 207,413.00 | 239,743.00 | 32,330.00  | 86.5 |
| TOTAL FEDERAL & STATE GRANTS              | 207,413.00    | 207,413.00 | 239,743.00 | 32,330.00  | 86.5 |
| <u>FINES</u>                              |               |            |            |            |      |
| 10-45223 JUDGEMENT-OTHER EQUIPMENT        | 21.99         | 21.99      | .00        | ( 21.99)   | .0   |
| TOTAL FINES                               | 21.99         | 21.99      | .00        | ( 21.99)   | .0   |
| <u>PUBLIC CHARGES</u>                     |               |            |            |            |      |
| 10-46710 LIBRARY REVENUE                  | 585.70        | 1,179.32   | 5,000.00   | 3,820.68   | 23.6 |
| TOTAL PUBLIC CHARGES                      | 585.70        | 1,179.32   | 5,000.00   | 3,820.68   | 23.6 |
| <u>INTEREST &amp; MISCELLANEOUS REVEN</u> |               |            |            |            |      |
| 10-48110 INTEREST INCOME                  | .00           | .00        | 77,000.00  | 77,000.00  | .0   |
| 10-48500 DONATIONS                        | 1,025.00      | 1,444.20   | 5,000.00   | 3,555.80   | 28.9 |
| 10-48507 DONATIONS-KRUKAR INT             | .00           | .00        | 20,000.00  | 20,000.00  | .0   |
| 10-48900 MISC REVENUE                     | 48.29         | 48.29      | .00        | ( 48.29)   | .0   |
| TOTAL INTEREST & MISCELLANEOUS REVEN      | 1,073.29      | 1,492.49   | 102,000.00 | 100,507.51 | 1.5  |
| TOTAL FUND REVENUE                        | 209,093.98    | 210,106.80 | 614,302.00 | 404,195.20 | 34.2 |

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FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

LIBRARY TRUST

|  | PERIOD ACTUAL     | YTD ACTUAL        | BUDGET              | UNEXPENDED           | PCNT         |
|--|-------------------|-------------------|---------------------|----------------------|--------------|
| <u>LIBRARY EXPENSES</u>                      |                   |                   |                     |                      |              |
| 10-55110-1100 LIBRARY SAL-MANAGERIAL         | 7,198.40          | 14,288.00         | 93,582.00           | 79,294.00            | 15.3         |
| 10-55110-1120 LIBRARY SAL-SUPPORT            | .00               | .00               | 600.00              | 600.00               | .0           |
| 10-55110-1130 LIBRARY SAL-OPERATION          | 18,255.81         | 36,145.60         | 262,651.00          | 226,505.40           | 13.8         |
| 10-55110-1250 LIBRARY LONGEVITY              | 275.00            | 500.00            | 2,875.00            | 2,375.00             | 17.4         |
| 10-55110-1290 LIBRARY - NON-ELECT/COMP       | 250.00            | 500.00            | .00                 | ( 500.00)            | .0           |
| 10-55110-1310 LIBRARY WIS RETIREMENT         | 1,762.56          | 3,446.91          | 25,692.00           | 22,245.09            | 13.4         |
| 10-55110-1320 LIBRARY SOCIAL SECURITY        | 1,884.78          | 3,729.42          | 27,298.00           | 23,568.58            | 13.7         |
| 10-55110-1330 LIBRARY LIFE INSURANCE         | 95.76             | 191.52            | 1,064.00            | 872.48               | 18.0         |
| 10-55110-1340 LIBRARY MED HEALTH INSURANCE   | 7,907.76          | 15,815.52         | 96,244.00           | 80,428.48            | 16.4         |
| 10-55110-2200 LIBRARY UTIL-GAS               | 908.73            | 908.73            | 5,000.00            | 4,091.27             | 18.2         |
| 10-55110-2210 LIBRARY UTIL-ELECTRIC          | .00               | .00               | 10,000.00           | 10,000.00            | .0           |
| 10-55110-2220 LIBRARY UTIL-W&S               | 145.83            | 291.66            | 2,000.00            | 1,708.34             | 14.6         |
| 10-55110-2230 LIBRARY UTIL-TELEPHONE         | 119.26            | 119.26            | 1,300.00            | 1,180.74             | 9.2          |
| 10-55110-2900 LIBRARY SERVICE CONTRACTS      | 831.95            | 1,826.49          | 16,600.00           | 14,773.51            | 11.0         |
| 10-55110-3100 LIBRARY OFFICE SUPPLIES        | 84.71             | 383.07            | 10,000.00           | 9,616.93             | 3.8          |
| 10-55110-3300 LIBRARY TRAVEL                 | .00               | .00               | 250.00              | 250.00               | .0           |
| 10-55110-3350 LIBRARY TRAINING               | .00               | .00               | 1,000.00            | 1,000.00             | .0           |
| 10-55110-3400 LIBRARY OPERATING SUPPLIES     | .00               | .00               | 20,000.00           | 20,000.00            | .0           |
| 10-55110-3420 LIBRARY ADULT DEPT BOOKS       | 2,866.84          | 2,866.84          | 26,000.00           | 23,133.16            | 11.0         |
| 10-55110-3440 LIBRARY E-BOOKS                | .00               | 11,379.00         | 5,580.00            | ( 5,799.00)          | 203.9        |
| 10-55110-3460 LIBRARY CHILDRENS BOOKS        | 304.62            | 304.62            | 12,000.00           | 11,695.38            | 2.5          |
| 10-55110-3500 LIBRARY REPAIR & MAINTENANCE   | .00               | .00               | 6,000.00            | 6,000.00             | .0           |
| 10-55110-5100 LIBRARY LIABILITY INSURANCE    | .00               | .00               | 600.00              | 600.00               | .0           |
| 10-55110-5110 LIBRARY PROPERTY INSURANCE     | .00               | 4,541.62          | 4,542.00            | .38                  | 100.0        |
| 10-55110-5120 LIBRARY WORKER COMP            | .00               | .00               | 406.00              | 406.00               | .0           |
| <b>TOTAL LIBRARY EXPENSES</b>                | <b>42,892.01</b>  | <b>97,238.26</b>  | <b>631,284.00</b>   | <b>534,045.74</b>    | <b>15.4</b>  |
| <u>LIBRARY TRUST EXPENSES</u>                |                   |                   |                     |                      |              |
| 10-55111-3100 LIB TRUST OFFICE SUPPLIES      | .00               | 5,375.00          | .00                 | ( 5,375.00)          | .0           |
| 10-55111-8350 LIBRARY TRUST LIBRARY TRUST EQ | .00               | 12,016.56         | .00                 | ( 12,016.56)         | .0           |
| <b>TOTAL LIBRARY TRUST EXPENSES</b>          | <b>.00</b>        | <b>17,391.56</b>  | <b>.00</b>          | <b>( 17,391.56)</b>  | <b>.0</b>    |
| <u>LIBRARY TRUST OUTLAY EXPENSES</u>         |                   |                   |                     |                      |              |
| 10-57610-8200 LIBRARY OUTLAY BUILDINGS       | .00               | 500.00            | .00                 | ( 500.00)            | .0           |
| 10-57610-8300 LIB OUTLAY EQUIPMENT           | .00               | 279.98            | .00                 | ( 279.98)            | .0           |
| 10-57610-8350 LIB OUTLAY COMPUTER            | 41.99             | 41.99             | 9,000.00            | 8,958.01             | .5           |
| <b>TOTAL LIBRARY TRUST OUTLAY EXPENSES</b>   | <b>41.99</b>      | <b>821.97</b>     | <b>9,000.00</b>     | <b>8,178.03</b>      | <b>9.1</b>   |
| <b>TOTAL FUND EXPENDITURES</b>               | <b>42,934.00</b>  | <b>115,451.79</b> | <b>640,284.00</b>   | <b>524,832.21</b>    | <b>18.0</b>  |
| <b>NET REVENUE OVER EXPENDITURES</b>         | <b>166,159.98</b> | <b>94,655.01</b>  | <b>( 25,982.00)</b> | <b>( 120,637.01)</b> | <b>364.3</b> |

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CITY OF TOMAH  
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FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

MASS TRANSIT FUND

|                                   | PERIOD ACTUAL | YTD ACTUAL | BUDGET       | UNEXPENDED   | PCNT |
|-----------------------------------|---------------|------------|--------------|--------------|------|
| <u>TAXES</u>                      |               |            |              |              |      |
| 11-41110 GENERAL PROPERTY TAXES   | .00           | .00        | 245,023.00   | 245,023.00   | .0   |
| TOTAL TAXES                       | .00           | .00        | 245,023.00   | 245,023.00   | .0   |
| <u>FEDERAL &amp; STATE GRANTS</u> |               |            |              |              |      |
| 11-43537 OTHER TRANSPORTATION     | .00           | 91,007.99  | 645,000.00   | 553,992.01   | 14.1 |
| TOTAL FEDERAL & STATE GRANTS      | .00           | 91,007.99  | 645,000.00   | 553,992.01   | 14.1 |
| <u>PUBLIC CHARGES</u>             |               |            |              |              |      |
| 11-46350 MASS TRANSIT FARES       | 20,499.50     | 20,499.50  | 310,000.00   | 289,500.50   | 6.6  |
| TOTAL PUBLIC CHARGES              | 20,499.50     | 20,499.50  | 310,000.00   | 289,500.50   | 6.6  |
| TOTAL FUND REVENUE                | 20,499.50     | 111,507.49 | 1,200,023.00 | 1,088,515.51 | 9.3  |

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FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

MASS TRANSIT FUND

|  | PERIOD ACTUAL       | YTD ACTUAL       | BUDGET              | UNEXPENDED          | PCNT         |
|--|---------------------|------------------|---------------------|---------------------|--------------|
| <u>SHARED RIDE EXPENSES</u>                  |                     |                  |                     |                     |              |
| 11-53520-1100 MASS TRANSIT SAL-MANAGERIAL    | .00                 | .00              | 4,644.00            | 4,644.00            | .0           |
| 11-53520-1310 MASS TRANSIT WIS RETIREMENT    | .00                 | .00              | 335.00              | 335.00              | .0           |
| 11-53520-1320 MASS TRANSIT SOCIAL SECURITY   | .00                 | .00              | ( 356.00)           | ( 356.00)           | .0           |
| 11-53520-1330 MASS TRANSIT LIFE INSURANCE    | .00                 | .00              | 4.00                | 4.00                | .0           |
| 11-53520-1340 MASS TRANSIT MED HEALTH        | .00                 | .00              | 1,510.00            | 1,510.00            | .0           |
| 11-53520-3400 SHARED RIDE OPERATING SUPPLIES | 96,293.82           | 96,293.82        | 1,171,872.00        | 1,075,578.18        | 8.2          |
| <b>TOTAL SHARED RIDE EXPENSES</b>            | <b>96,293.82</b>    | <b>96,293.82</b> | <b>1,178,009.00</b> | <b>1,081,715.18</b> | <b>8.2</b>   |
| <u>DEPRECIATION EXPENSES</u>                 |                     |                  |                     |                     |              |
| 11-59100-5400 DEPRECIATION DEPR & AMORTIZE   | .00                 | .00              | 35,000.00           | 35,000.00           | .0           |
| <b>TOTAL DEPRECIATION EXPENSES</b>           | <b>.00</b>          | <b>.00</b>       | <b>35,000.00</b>    | <b>35,000.00</b>    | <b>.0</b>    |
| <b>TOTAL FUND EXPENDITURES</b>               | <b>96,293.82</b>    | <b>96,293.82</b> | <b>1,213,009.00</b> | <b>1,116,715.18</b> | <b>7.9</b>   |
| <b>NET REVENUE OVER EXPENDITURES</b>         | <b>( 75,794.32)</b> | <b>15,213.67</b> | <b>( 12,986.00)</b> | <b>( 28,199.67)</b> | <b>117.2</b> |

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REVENUES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

SENIOR & DISABLED SERVICES FUN

|   | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | UNEXPENDED  | PCNT  |
|---|---------------|------------|------------|-------------|-------|
| <u>TAXES</u>                              |               |            |            |             |       |
| 12-41110 GENERAL PROPERTY TAX             | .00           | .00        | 73,738.00  | 73,738.00   | .0    |
| TOTAL TAXES                               | .00           | .00        | 73,738.00  | 73,738.00   | .0    |
| <u>PUBLIC CHARGES</u>                     |               |            |            |             |       |
| 12-46750 PROGRAM FEES                     | 933.30        | 4,678.57   | 470.00     | ( 4,208.57) | 995.4 |
| TOTAL PUBLIC CHARGES                      | 933.30        | 4,678.57   | 470.00     | ( 4,208.57) | 995.4 |
| <u>INTEREST &amp; MISCELLANEOUS REVEN</u> |               |            |            |             |       |
| 12-48200 RENT                             | 2,225.00      | 4,950.00   | 32,700.00  | 27,750.00   | 15.1  |
| 12-48500 DONATIONS                        | 445.26        | 948.86     | 4,500.00   | 3,551.14    | 21.1  |
| 12-48502 GRANTS ANDRES/EARLE              | .00           | .00        | 1,750.00   | 1,750.00    | .0    |
| 12-48503 DONATIONS MUSIC PROGRAM          | .00           | 191.50     | 5,000.00   | 4,808.50    | 3.8   |
| 12-48900 OTHER MISCELLANEOUS              | .00           | 4,093.45   | .00        | ( 4,093.45) | .0    |
| TOTAL INTEREST & MISCELLANEOUS REVEN      | 2,670.26      | 10,183.81  | 43,950.00  | 33,766.19   | 23.2  |
| TOTAL FUND REVENUE                        | 3,603.56      | 14,862.38  | 118,158.00 | 103,295.62  | 12.6  |

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EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

SENIOR & DISABLED SERVICES FUN

|  | PERIOD ACTUAL      | YTD ACTUAL         | BUDGET              | UNEXPENDED          | PCNT          |
|--|--------------------|--------------------|---------------------|---------------------|---------------|
| <u>SR &amp; DISABILITY EXPENSES</u>          |                    |                    |                     |                     |               |
| 12-55500-1100 SR & DISAB SAL-MANAGERIAL      | 5,285.44           | 7,846.24           | 68,236.00           | 60,389.76           | 11.5          |
| 12-55500-1120 SR & DISAB SAL-SUP SERV        | 2,212.16           | 4,527.16           | 29,495.00           | 24,967.84           | 15.4          |
| 12-55500-1250 SR & DISAB LONGEVITY           | 25.00              | 25.00              | 390.00              | 365.00              | 6.4           |
| 12-55500-1310 SR & DISAB WIS RETIREMENT      | 370.56             | 554.94             | 4,913.00            | 4,358.06            | 11.3          |
| 12-55500-1320 SR & DISAB SOCIAL SECURITY     | 556.49             | 914.25             | 7,477.00            | 6,562.75            | 12.2          |
| 12-55500-1330 SR & DISAB LIFE INSURANCE      | .00                | .00                | 828.00              | 828.00              | .0            |
| 12-55500-1340 SR & DISAB MED HEALTH          | 983.88             | 1,475.82           | 12,257.00           | 10,781.18           | 12.0          |
| 12-55500-2200 SR & DISAB UTIL-GAS            | 1,047.60           | 1,047.60           | 6,000.00            | 4,952.40            | 17.5          |
| 12-55500-2210 SR & DISAB UTIL-ELECTRIC       | 1,143.41           | 1,143.41           | 15,000.00           | 13,856.59           | 7.6           |
| 12-55500-2220 SR & DISAB UTIL-W&S            | 73.94              | 73.94              | 2,000.00            | 1,926.06            | 3.7           |
| 12-55500-2230 SR & DISAB UTIL-TELEPHONE      | 119.12             | 119.12             | 1,500.00            | 1,380.88            | 7.9           |
| 12-55500-2240 SR & DISAB UTIL-CABLE          | ( 483.83)          | ( 483.83)          | .00                 | 483.83              | .0            |
| 12-55500-2900 SR & DISAB SERVICE CONTRACT    | .00                | 219.00             | 3,000.00            | 2,781.00            | 7.3           |
| 12-55500-3100 SR & DISAB OFFICE SUPPLIES     | 36.88              | 36.88              | 2,000.00            | 1,963.12            | 1.8           |
| 12-55500-3200 SR & DISAB PUB & SUBSCRIPTION  | .00                | .00                | 200.00              | 200.00              | .0            |
| 12-55500-3250 SENIOR & DISABLED ASSOC DUES   | .00                | .00                | 80.00               | 80.00               | .0            |
| 12-55500-3300 SENIOR & DISABLED TRAVEL       | .00                | .00                | 750.00              | 750.00              | .0            |
| 12-55500-3350 SENIOR & DISABLED TRAINING     | .00                | .00                | 200.00              | 200.00              | .0            |
| 12-55500-3400 SR & DISAB OPERATING SUPPLIES  | .00                | .00                | 12,900.00           | 12,900.00           | .0            |
| 12-55500-3410 SR & DISAB OP SUP- MUSIC       | .00                | 300.00             | 5,000.00            | 4,700.00            | 6.0           |
| 12-55500-3420 SR & DIS OP SUP - FUNDRAISERS  | .00                | .00                | 400.00              | 400.00              | .0            |
| 12-55500-3430 SR & DIS OP SUP - HALLOWEEN    | .00                | .00                | 2,500.00            | 2,500.00            | .0            |
| 12-55500-3500 SR & DISAB REPAIR & MAINT      | 20.76              | 20.76              | 5,000.00            | 4,979.24            | .4            |
| 12-55500-5100 SR & DISAB LIABILITY INSURANCE | .00                | .00                | 550.00              | 550.00              | .0            |
| 12-55500-5110 SR & DISAB PROPERTY INSURANCE  | .00                | 2,856.82           | 2,857.00            | .18                 | 100.0         |
| 12-55500-5120 SR & DISAB WORKERS COMP        | .00                | .00                | 244.00              | 244.00              | .0            |
| <b>TOTAL SR &amp; DISABILITY EXPENSES</b>    | <b>11,391.41</b>   | <b>20,677.11</b>   | <b>183,777.00</b>   | <b>163,099.89</b>   | <b>11.3</b>   |
| <b>TOTAL FUND EXPENDITURES</b>               | <b>11,391.41</b>   | <b>20,677.11</b>   | <b>183,777.00</b>   | <b>163,099.89</b>   | <b>11.3</b>   |
| <b>NET REVENUE OVER EXPENDITURES</b>         | <b>( 7,787.85)</b> | <b>( 5,814.73)</b> | <b>( 65,619.00)</b> | <b>( 59,804.27)</b> | <b>( 8.9)</b> |

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FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

TIF #8 PROJECT FUND

|   | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | UNEXPENDED | PCNT |
|---|---------------|------------|------------|------------|------|
| <u>TAXES</u>                              |               |            |            |            |      |
| 14-41120 PROPERTY TAXES INCREMENT         | .00           | .00        | 337,211.00 | 337,211.00 | .0   |
| TOTAL TAXES                               | .00           | .00        | 337,211.00 | 337,211.00 | .0   |
| <u>FEDERAL &amp; STATE GRANTS</u>         |               |            |            |            |      |
| 14-43410 STATE SHARED REVENUE TID         | .00           | .00        | 46,868.00  | 46,868.00  | .0   |
| TOTAL FEDERAL & STATE GRANTS              | .00           | .00        | 46,868.00  | 46,868.00  | .0   |
| <u>INTEREST &amp; MISCELLANEOUS REVEN</u> |               |            |            |            |      |
| 14-48901 TID 8 LOAN REVENUE               | 950.65        | 950.65     | 11,614.00  | 10,663.35  | 8.2  |
| 14-48903 TID 8 LOAN INTEREST REVENUE      | 902.65        | 902.65     | 5,187.00   | 4,284.35   | 17.4 |
| TOTAL INTEREST & MISCELLANEOUS REVEN      | 1,853.30      | 1,853.30   | 16,801.00  | 14,947.70  | 11.0 |
| <u>TRANSFERS IN</u>                       |               |            |            |            |      |
| 14-49200 TRANSFER FROM OTHER FUNDS        | .00           | .00        | 332,134.00 | 332,134.00 | .0   |
| TOTAL TRANSFERS IN                        | .00           | .00        | 332,134.00 | 332,134.00 | .0   |
| TOTAL FUND REVENUE                        | 1,853.30      | 1,853.30   | 733,014.00 | 731,160.70 | .3   |

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TIF #8 PROJECT FUND

|                                      | PERIOD ACTUAL                       | YTD ACTUAL  | BUDGET      | UNEXPENDED | PCNT              |
|--------------------------------------|-------------------------------------|-------------|-------------|------------|-------------------|
| <u>ECONOMIC DEVELOPMENT EXPENSES</u> |                                     |             |             |            |                   |
| 14-56700-1100                        | ED ADMIN WAGES                      | 440.24      | 894.91      | 7,811.00   | 6,916.09 11.5     |
| 14-56700-1290                        | TID 8 ADMIN NON ELECT/COMP          | 12.50       | 25.00       | 150.00     | 125.00 16.7       |
| 14-56700-1310                        | ED ADMIN RETIREMENT                 | 31.70       | 63.85       | 574.00     | 510.15 11.1       |
| 14-56700-1320                        | ED ADMIN SOCIAL SECURITY            | 34.63       | 70.37       | 610.00     | 539.63 11.5       |
| 14-56700-1330                        | TID 8 ADMIN LIFE INS                | .45         | .90         | .00        | (.90) .0          |
| 14-56700-1340                        | TID 8 HEALTH INS                    | .00         | .00         | 755.00     | 755.00 .0         |
|                                      | TOTAL ECONOMIC DEVELOPMENT EXPENSES | 519.52      | 1,055.03    | 9,900.00   | 8,844.97 10.7     |
| <u>DEPARTMENT 331</u>                |                                     |             |             |            |                   |
| 14-57331-1130                        | TID 8 HWY/ST OUTLAY SALARY          | .00         | .00         | 82,985.00  | 82,985.00 .0      |
| 14-57331-8553                        | TID 8 HWY/STREET OUTLAY             | 6,346.50    | 6,346.50    | 26,250.00  | 19,903.50 24.2    |
|                                      | TOTAL DEPARTMENT 331                | 6,346.50    | 6,346.50    | 109,235.00 | 102,888.50 5.8    |
| <u>ISSUANCE COSTS EXPENSES</u>       |                                     |             |             |            |                   |
| 14-59800-7330                        | TRANSFER TO DEBT SERVICE            | .00         | .00         | 560,887.00 | 560,887.00 .0     |
| 14-59800-7380                        | TRANSFER TO W/S FOR ADVANCE         | .00         | .00         | 32,151.00  | 32,151.00 .0      |
|                                      | TOTAL ISSUANCE COSTS EXPENSES       | .00         | .00         | 593,038.00 | 593,038.00 .0     |
|                                      | TOTAL FUND EXPENDITURES             | 6,866.02    | 7,401.53    | 712,173.00 | 704,771.47 1.0    |
|                                      | NET REVENUE OVER EXPENDITURES       | ( 5,012.72) | ( 5,548.23) | 20,841.00  | 26,389.23 ( 26.6) |

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TOURISM FUND

|   | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | UNEXPENDED | PCNT |
|---|---------------|------------|------------|------------|------|
| <u>TAXES</u>                              |               |            |            |            |      |
| 16-41210 PUBLIC ACCOMMODATION             | 59,380.70     | 95,296.66  | 650,000.00 | 554,703.34 | 14.7 |
| TOTAL TAXES                               | 59,380.70     | 95,296.66  | 650,000.00 | 554,703.34 | 14.7 |
| <u>INTEREST &amp; MISCELLANEOUS REVEN</u> |               |            |            |            |      |
| 16-48110 INTEREST INCOME                  | .00           | .00        | 500.00     | 500.00     | .0   |
| TOTAL INTEREST & MISCELLANEOUS REVEN      | .00           | .00        | 500.00     | 500.00     | .0   |
| TOTAL FUND REVENUE                        | 59,380.70     | 95,296.66  | 650,500.00 | 555,203.34 | 14.7 |

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TOURISM FUND

|  | PERIOD ACTUAL    | YTD ACTUAL       | BUDGET            | UNEXPENDED          | PCNT          |
|--|------------------|------------------|-------------------|---------------------|---------------|
| <u>TOURISM EXPENSES</u>                      |                  |                  |                   |                     |               |
| 16-56720-1100 TOURISM-CVB SAL-MANAGERIAL     | .00              | .00              | 51,526.00         | 51,526.00           | .0            |
| 16-56720-1120 TOURISM-CVB SAL-SUPP           | .00              | .00              | 93,077.00         | 93,077.00           | .0            |
| 16-56720-1310 TOURISM-CVB WIS RETIREMENT     | .00              | .00              | 6,508.00          | 6,508.00            | .0            |
| 16-56720-1320 TOURISM-CVB SOCIAL SECURITY    | .00              | .00              | 11,063.00         | 11,063.00           | .0            |
| 16-56720-1340 TOURISM MED HEALTH             | .00              | .00              | 4,412.00          | 4,412.00            | .0            |
| 16-56720-2100 TOURISM-CVB PROF SERVICE       | .00              | .00              | 26,803.00         | 26,803.00           | .0            |
| 16-56720-2210 TOURISM-CVB ELECTRIC           | .00              | .00              | 1,570.00          | 1,570.00            | .0            |
| 16-56720-2220 TOURISM UTIL-W&S               | .00              | .00              | 223.00            | 223.00              | .0            |
| 16-56720-2230 TOURISM-CVB UTIL-TELEPHONE     | .00              | .00              | 3,801.00          | 3,801.00            | .0            |
| 16-56720-2900 TOURISM-CVB SERV CONTRACTS     | .00              | .00              | 3,957.00          | 3,957.00            | .0            |
| 16-56720-3100 TOURISM-CVB OFFICE SUPPLIES    | .00              | .00              | 1,000.00          | 1,000.00            | .0            |
| 16-56720-3200 TOURISM-CVB PUB & SUBSCRIPTION | .00              | .00              | 100.00            | 100.00              | .0            |
| 16-56720-3210 TOURISM-CVB ADVERTISEMENT      | .00              | .00              | 37,145.00         | 37,145.00           | .0            |
| 16-56720-3220 TOURISM-CVB MARKETING          | .00              | .00              | 48,653.00         | 48,653.00           | .0            |
| 16-56720-3250 TOURISM-CVB ASSN DUE           | .00              | .00              | 3,337.00          | 3,337.00            | .0            |
| 16-56720-3300 TOURISM-CVB TRAVEL             | .00              | .00              | 3,218.00          | 3,218.00            | .0            |
| 16-56720-3310 TOURISM-CVB MILEAGE            | .00              | .00              | 833.00            | 833.00              | .0            |
| 16-56720-3350 TOURISM-CVB TRAINING           | .00              | .00              | 6,000.00          | 6,000.00            | .0            |
| 16-56720-3400 TOURISM-CVB OPERATING          | .00              | .00              | 970.00            | 970.00              | .0            |
| 16-56720-3410 TOURISM-CVB POSTAGE            | .00              | .00              | 2,860.00          | 2,860.00            | .0            |
| 16-56720-3450 TOURISM-CVB OFFICE E           | .00              | .00              | 4,000.00          | 4,000.00            | .0            |
| 16-56720-3500 TOURISM-CVB REPAIR & MAINT     | .00              | .00              | 6,927.00          | 6,927.00            | .0            |
| 16-56720-5100 TOURISM-CVB LIAB INSURANCE     | .00              | .00              | 3,588.00          | 3,588.00            | .0            |
| 16-56720-5110 TOUR OTHER PROP INSURANCE      | .00              | 1,856.56         | 1,857.00          | .44                 | 100.0         |
| 16-56720-5300 TOURISM-CVB RENT               | .00              | .00              | 1.00              | 1.00                | .0            |
| <b>TOTAL TOURISM EXPENSES</b>                | <b>.00</b>       | <b>1,856.56</b>  | <b>323,429.00</b> | <b>321,572.44</b>   | <b>.6</b>     |
| <u>TRANSFER OUT EXPENSES</u>                 |                  |                  |                   |                     |               |
| 16-59200-7320 TRANSFER-FUNDS CAP PROJ        | .00              | .00              | 94,266.00         | 94,266.00           | .0            |
| 16-59200-7330 TRANSFER-FUNDS DEBT SERVICE    | .00              | .00              | 230,734.00        | 230,734.00          | .0            |
| <b>TOTAL TRANSFER OUT EXPENSES</b>           | <b>.00</b>       | <b>.00</b>       | <b>325,000.00</b> | <b>325,000.00</b>   | <b>.0</b>     |
| <b>TOTAL FUND EXPENDITURES</b>               | <b>.00</b>       | <b>1,856.56</b>  | <b>648,429.00</b> | <b>646,572.44</b>   | <b>.3</b>     |
| <b>NET REVENUE OVER EXPENDITURES</b>         | <b>59,380.70</b> | <b>93,440.10</b> | <b>2,071.00</b>   | <b>( 91,369.10)</b> | <b>4511.8</b> |

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Item 7.

CITY OF TOMAH  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

TIF #9 PROJECT FUND

|                                   | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEXPENDED</u> | <u>PCNT</u> |
|-----------------------------------|----------------------|-------------------|---------------|-------------------|-------------|
| <u>SOURCE 41</u>                  |                      |                   |               |                   |             |
| 17-41120 PROPERTY TAXES INCREMENT | .00                  | .00               | 313,898.00    | 313,898.00        | .0          |
| TOTAL SOURCE 41                   | .00                  | .00               | 313,898.00    | 313,898.00        | .0          |
| <u>SOURCE 43</u>                  |                      |                   |               |                   |             |
| 17-43410 TID 9 SHARED REVENUE     | .00                  | .00               | 179,969.00    | 179,969.00        | .0          |
| TOTAL SOURCE 43                   | .00                  | .00               | 179,969.00    | 179,969.00        | .0          |
| TOTAL FUND REVENUE                | .00                  | .00               | 493,867.00    | 493,867.00        | .0          |

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Item 7.

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

TIF #9 PROJECT FUND

|   | PERIOD ACTUAL    | YTD ACTUAL         | BUDGET            | UNEXPENDED        | PCNT          |
|---|------------------|--------------------|-------------------|-------------------|---------------|
| 17-56700-1100 TID 9 ADMIN WAGES           | 440.24           | 894.91             | 7,811.00          | 6,916.09          | 11.5          |
| 17-56700-1290 TID 9 ADMIN NON ELECT/COMP  | 12.50            | 25.00              | 150.00            | 125.00            | 16.7          |
| 17-56700-1310 TID 9 ADMIN RETIREMENT      | 31.70            | 63.85              | 574.00            | 510.15            | 11.1          |
| 17-56700-1320 TID 9 ADMIN SOCIAL SECURITY | 34.63            | 70.37              | 610.00            | 539.63            | 11.5          |
| 17-56700-1330 TID 9 ADMIN LIFE INS        | .45              | .90                | .00               | (.90)             | .0            |
| 17-56700-1340 TID 9 ADMIN HEALTH INS      | .00              | .00                | 755.00            | 755.00            | .0            |
| <b>TOTAL DEPARTMENT 700</b>               | <b>519.52</b>    | <b>1,055.03</b>    | <b>9,900.00</b>   | <b>8,844.97</b>   | <b>10.7</b>   |
| <hr/>                                     |                  |                    |                   |                   |               |
| 17-57331-1130 TID 9 STREET SALARY         | .00              | .00                | 35,565.00         | 35,565.00         | .0            |
| 17-57331-8553 TID 9 HWY/STREET OUTLAY     | .00              | .00                | 11,250.00         | 11,250.00         | .0            |
| <b>TOTAL DEPARTMENT 331</b>               | <b>.00</b>       | <b>.00</b>         | <b>46,815.00</b>  | <b>46,815.00</b>  | <b>.0</b>     |
| <hr/>                                     |                  |                    |                   |                   |               |
| 17-59800-7330 TRANSFER TO DEBT SERVICE    | .00              | .00                | 41,104.00         | 41,104.00         | .0            |
| 17-59800-7360 TRANSFER TO TIF 8           | .00              | .00                | 332,134.00        | 332,134.00        | .0            |
| <b>TOTAL DEPARTMENT 800</b>               | <b>.00</b>       | <b>.00</b>         | <b>373,238.00</b> | <b>373,238.00</b> | <b>.0</b>     |
| <hr/>                                     |                  |                    |                   |                   |               |
| <b>TOTAL FUND EXPENDITURES</b>            | <b>519.52</b>    | <b>1,055.03</b>    | <b>429,953.00</b> | <b>428,897.97</b> | <b>.3</b>     |
| <hr/>                                     |                  |                    |                   |                   |               |
| <b>NET REVENUE OVER EXPENDITURES</b>      | <b>( 519.52)</b> | <b>( 1,055.03)</b> | <b>63,914.00</b>  | <b>64,969.03</b>  | <b>( 1.7)</b> |

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CITY OF TOMAH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

TIF #10 PROJECT FUND

|                                   | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEXPENDED</u> | <u>PCNT</u> |
|-----------------------------------|----------------------|-------------------|---------------|-------------------|-------------|
| <u>SOURCE 41</u>                  |                      |                   |               |                   |             |
| 18-41120 PROPERTY TAXES INCREMENT | .00                  | .00               | 282,460.00    | 282,460.00        | .0          |
| TOTAL SOURCE 41                   | .00                  | .00               | 282,460.00    | 282,460.00        | .0          |
| TOTAL FUND REVENUE                | .00                  | .00               | 282,460.00    | 282,460.00        | .0          |

Item 7.

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

TIF #10 PROJECT FUND

|  | PERIOD ACTUAL    | YTD ACTUAL         | BUDGET            | UNEXPENDED        | PCNT          |
|--|------------------|--------------------|-------------------|-------------------|---------------|
| 18-56700-1100 TID 10 ADMIN WAGES           | 440.24           | 894.91             | 7,811.00          | 6,916.09          | 11.5          |
| 18-56700-1290 TID 10 ADMIN NON ELECT/COMP  | 12.50            | 25.00              | 150.00            | 125.00            | 16.7          |
| 18-56700-1310 TID 10 ADMIN RETIREMENT      | 31.70            | 63.85              | 574.00            | 510.15            | 11.1          |
| 18-56700-1320 TID 10 ADMIN SOCIAL SECURITY | 34.63            | 70.37              | 610.00            | 539.63            | 11.5          |
| 18-56700-1330 TID 10 ADMIN LIFE INS        | .45              | .90                | .00               | (.90)             | .0            |
| 18-56700-1340 TID 10 ADMIN HEALTH INS      | .00              | .00                | 755.00            | 755.00            | .0            |
| <b>TOTAL DEPARTMENT 700</b>                | <b>519.52</b>    | <b>1,055.03</b>    | <b>9,900.00</b>   | <b>8,844.97</b>   | <b>10.7</b>   |
| <b>DEPARTMENT 331</b>                      |                  |                    |                   |                   |               |
| 18-57331-1130 TID 10 HWY/ST OUTLAY WAGES   | .00              | .00                | 94,840.00         | 94,840.00         | .0            |
| 18-57331-8553 TID 10 HWY/STREET OUTLAY     | .00              | .00                | 30,000.00         | 30,000.00         | .0            |
| <b>TOTAL DEPARTMENT 331</b>                | <b>.00</b>       | <b>.00</b>         | <b>124,840.00</b> | <b>124,840.00</b> | <b>.0</b>     |
| 18-59800-7330 TRANSFER TO DEBT SERVICE     | .00              | .00                | 73,750.00         | 73,750.00         | .0            |
| <b>TOTAL DEPARTMENT 800</b>                | <b>.00</b>       | <b>.00</b>         | <b>73,750.00</b>  | <b>73,750.00</b>  | <b>.0</b>     |
| <b>TOTAL FUND EXPENDITURES</b>             | <b>519.52</b>    | <b>1,055.03</b>    | <b>208,490.00</b> | <b>207,434.97</b> | <b>.5</b>     |
| <b>NET REVENUE OVER EXPENDITURES</b>       | <b>( 519.52)</b> | <b>( 1,055.03)</b> | <b>73,970.00</b>  | <b>75,025.03</b>  | <b>( 1.4)</b> |

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Item 7.

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

FUND 19

|                                 |                                | PERIOD ACTUAL | YTD ACTUAL | BUDGET        | UNEXPENDED    | PCNT |
|---------------------------------|--------------------------------|---------------|------------|---------------|---------------|------|
| <u>REC PARK OUTLAY EXPENSES</u> |                                |               |            |               |               |      |
| 19-57621-8200                   | REC PARK OUTLAY BUILDING       | .00           | .00        | 227,650.00    | 227,650.00    | .0   |
|                                 | TOTAL REC PARK OUTLAY EXPENSES | .00           | .00        | 227,650.00    | 227,650.00    | .0   |
| <hr/>                           |                                |               |            |               |               |      |
| 19-59800-7300                   | TRANSFER TO GENERAL FUND       | .00           | .00        | 212,000.00    | 212,000.00    | .0   |
|                                 | TOTAL DEPARTMENT 800           | .00           | .00        | 212,000.00    | 212,000.00    | .0   |
|                                 | TOTAL FUND EXPENDITURES        | .00           | .00        | 439,650.00    | 439,650.00    | .0   |
|                                 | NET REVENUE OVER EXPENDITURES  | .00           | .00        | ( 439,650.00) | ( 439,650.00) | .0   |

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CITY OF TOMAH  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

FUND 20

|                                   | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEXPENDED</u> | <u>PCNT</u> |
|-----------------------------------|----------------------|-------------------|---------------|-------------------|-------------|
| <u>SOURCE 41</u>                  |                      |                   |               |                   |             |
| 20-41120 PROPERTY TAXES INCREMENT | .00                  | .00               | 54,069.00     | 54,069.00         | .0          |
| TOTAL SOURCE 41                   | .00                  | .00               | 54,069.00     | 54,069.00         | .0          |
| TOTAL FUND REVENUE                | .00                  | .00               | 54,069.00     | 54,069.00         | .0          |

Item 7.

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

FUND 20

|  | PERIOD ACTUAL    | YTD ACTUAL         | BUDGET              | UNEXPENDED          | PCNT          |
|--|------------------|--------------------|---------------------|---------------------|---------------|
| 20-56700-1100 TID 11 ADMIN WAGES           | 440.24           | 894.91             | 7,811.00            | 6,916.09            | 11.5          |
| 20-56700-1290 TID 11 ADMIN NON ELECT COMP  | 12.50            | 25.00              | 150.00              | 125.00              | 16.7          |
| 20-56700-1310 TID 11 ADMIN RETIREMENT      | 31.68            | 63.82              | 574.00              | 510.18              | 11.1          |
| 20-56700-1320 TID 11 ADMIN SOCIAL SECURITY | 34.63            | 70.35              | 610.00              | 539.65              | 11.5          |
| 20-56700-1330 TID 11 ADMIN LIFE INS        | .43              | .86                | .00                 | (.86)               | .0            |
| 20-56700-1340 TID 11 ADMIN HEALTH INS      | .00              | .00                | 755.00              | 755.00              | .0            |
| <b>TOTAL DEPARTMENT 700</b>                | <b>519.48</b>    | <b>1,054.94</b>    | <b>9,900.00</b>     | <b>8,845.06</b>     | <b>10.7</b>   |
| <hr/>                                      |                  |                    |                     |                     |               |
| 20-57331-1130 TID 11 HWY/ST OUTLAY WAGES   | .00              | .00                | 94,840.00           | 94,840.00           | .0            |
| <b>TOTAL DEPARTMENT 331</b>                | <b>.00</b>       | <b>.00</b>         | <b>94,840.00</b>    | <b>94,840.00</b>    | <b>.0</b>     |
| <hr/>                                      |                  |                    |                     |                     |               |
| <u>DEPARTMENT 725</u>                      |                  |                    |                     |                     |               |
| 20-57725-2100 TIF INDUSTRIAL DEVELOPMENT   | .00              | .00                | 7,500.00            | 7,500.00            | .0            |
| <b>TOTAL DEPARTMENT 725</b>                | <b>.00</b>       | <b>.00</b>         | <b>7,500.00</b>     | <b>7,500.00</b>     | <b>.0</b>     |
| <hr/>                                      |                  |                    |                     |                     |               |
| <b>TOTAL FUND EXPENDITURES</b>             | <b>519.48</b>    | <b>1,054.94</b>    | <b>112,240.00</b>   | <b>111,185.06</b>   | <b>.9</b>     |
| <hr/>                                      |                  |                    |                     |                     |               |
| <b>NET REVENUE OVER EXPENDITURES</b>       | <b>( 519.48)</b> | <b>( 1,054.94)</b> | <b>( 58,171.00)</b> | <b>( 57,116.06)</b> | <b>( 1.8)</b> |

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**City of Tomah  
Cash and Investments  
February 28, 2026**

| Fund 01 - General Fund |  |                 |          |          |                             |                          |
|------------------------|--|-----------------|----------|----------|-----------------------------|--------------------------|
| Investment Description |  | Investment Type | C/D Rate | C/D Due  | Beginning Balance 1/31/2026 | Ending Balance 2/28/2026 |
| Pershing               | STEARNS BK NA ST CLOUD MINN CTF                            | C/D             | 4.25     | 04/10/26 | 200,134.00                  | 200,082.00               |
| Pershing               | WEBANK SALT LAKE CITY UTAH CTF                             | C/D             | 3.75     | 08/12/26 | -                           | 39,990.40                |
| Pershing               | MERIDIAN BK WAYNE PA CTF                                   | C/D             | 3.75     | 08/13/26 | -                           | 244,941.20               |
| Pershing               | KS BK INC SMITHFIELD N C CTF                               | C/D             | 3.75     | 08/25/26 | -                           | 244,938.75               |
| Pershing               | LIVE OAK BKG CO WILMINGTON N C CTF                         | C/D             | 0.60     | 10/08/26 | 97,838.00                   | 98,090.00                |
| Pershing               | MORGAN STANLEY PRIVATE BK NATL ASSN PUR N Y CTF            | C/D             | 4.15     | 03/12/27 | 119,489.09                  | 119,459.34               |
| Pershing               | ROLLSTONE BK & TR FITCHBURG MASS CTF                       | C/D             | 3.55     | 08/23/27 | 164,379.60                  | 164,409.30               |
| Pershing               | BRIDGEWATER BK ST LOUIS PK MINN CTF                        | C/D             | 0.80     | 09/20/27 | 57,490.80                   | 57,607.20                |
| Pershing               | TOYOTA FINL SVGS BK HENDERSON NV CTF                       | C/D             | 0.90     | 11/30/27 | 94,922.00                   | 95,074.00                |
| Pershing               | MORGAN STANLEY PRIVATE BK NATL ASSN INSTL CTF              | C/D             | 0.75     | 01/27/28 | 66,367.70                   | 66,464.30                |
| Pershing               | FRAZER BK ALTUS OKLA CTF                                   | C/D             | 1.10     | 06/26/28 | 46,897.50                   | 46,958.00                |
| Pershing               | UNIVERSITY ILL MNTY CR UN CHAMPAIGN ILL SH CTF             | C/D             | 4.25     | 07/03/26 | 200,312.00                  | 200,246.00               |
| Pershing               | FEDERAL FARM CR BKS CONS SYSTEMWIDE BDS                    | C/D             | 1.54     | 11/30/26 | 294,957.00                  | 295,380.00               |
| Pershing               | FEDERAL FARM CR BKS CONS SYSTEMWIDE BDS                    | C/D             | 2.45     | 02/23/28 | 141,653.40                  | 142,231.95               |
| Pershing               | MICHIGAN ST HSG DEV AUTH SINGLE FAMILY MTG REV TAXABLE BDS | Muni Bonds      | 4.98     | 12/01/28 | 238,764.70                  | 237,375.85               |
| Pershing               | Mutual Funds   | Open End        |          |          | 322,206.40                  | 93,051.30                |
| Pershing               | US Govt MM Fund  | MM              |          |          | 210,781.25                  | 20,257.50                |
| Pershing               | Pershing Cash Balance                                      |                 |          |          | 103,437.40                  | -                        |
| Ergo Bank              | x460   | C/D             | 4.20     |          | 126,719.46                  | 127,171.48               |
| LGIP                   | 01   | TF              | 3.82     |          | 6,991.35                    | 7,011.15                 |
| Bank First             | X6465  | M/M             | 4.45     |          | 71,625.39                   | 88,391.32                |
| Bank First             | ED X1194   | M/M             | 0.20     |          | 219,577.39                  | 221,817.82               |
| CCF                    | ICS MM ACCOUNT   | M/M             |          |          | 270,834.89                  | 272,314.51               |
| CCF                    | X768   | M/M             | 0.10     |          | 29,579.48                   | 29,636.21                |
| <b>TOTAL</b>           |  |                 |          |          | <b>3,084,958.80</b>         | <b>3,112,899.58</b>      |

| Fund 02 - Lake         |       |                 |          |          |                             |                          |
|------------------------|-------|-----------------|----------|----------|-----------------------------|--------------------------|
| Investment Description |       | Investment Type | C/D Rate | C/D Due  | Beginning Balance 1/31/2026 | Ending Balance 2/28/2026 |
| RIA                    | X0053 | C/D             | 4.00     | 03/02/26 | 16,552.48                   | 16,603.27                |
| LGIP                   | 03    | TF              | 3.82     |          | 32,052.44                   | 32,143.21                |
| RIA                    | X4202 | M/M             | 1.20     |          | 211,268.23                  | 211,462.71               |
| <b>TOTAL</b>           |       |                 |          |          | <b>259,873.15</b>           | <b>260,209.19</b>        |

| Fund 04 - CDBG         |       |                 |  |  |                             |                          |
|------------------------|-------|-----------------|--|--|-----------------------------|--------------------------|
| Investment Description |       | Investment Type |  |  | Beginning Balance 1/31/2026 | Ending Balance 2/28/2026 |
| TACU                   |       | CK              |  |  | 2,873.57                    | 2,873.68                 |
| TACU                   |       | SAVINGS         |  |  | 1,975.29                    | 1,975.36                 |
| Bank First             | X3067 | CK              |  |  | 873.55                      | 873.55                   |
| Bank First             | X0822 | SAVINGS         |  |  | 299,126.21                  | 300,079.65               |
| <b>TOTAL</b>           |       |                 |  |  | <b>304,848.62</b>           | <b>305,802.24</b>        |

| Fund 07 - Debt         |       |                 |      |  |                             |                          |
|------------------------|-------|-----------------|------|--|-----------------------------|--------------------------|
| Investment Description |       | Investment Type |      |  | Beginning Balance 1/31/2026 | Ending Balance 2/28/2026 |
| LGIP                   | 06    | T/F             | 4.02 |  | 8,812.48                    | 8,837.44                 |
| Bank First             | X6465 | M/M             | 4.45 |  | 26,709.50                   | 31,196.94                |
| <b>TOTAL</b>           |       |                 |      |  | <b>35,521.98</b>            | <b>40,034.38</b>         |

| Fund 08 - Capital      |                           |                 |      |  |                             |                          |
|------------------------|---------------------------|-----------------|------|--|-----------------------------|--------------------------|
| Investment Description |                           | Investment Type |      |  | Beginning Balance 1/31/2026 | Ending Balance 2/28/2026 |
| LGIP                   | 02                        | T/F             | 4.02 |  | 98,053.94                   | 98,331.62                |
| Pershing               | 2022A                     | C/D             |      |  | -                           | 1,202,478.48             |
| Pershing               | 2022A                     | M/M             |      |  | 1,282,412.75                | 83,452.57                |
| Pershing               | 2023A                     | M/M             |      |  | 52,255.55                   | 36,306.35                |
| Pershing               | 2023A - US TREASURY BILLS | C/D             |      |  | 1,405,886.11                | 1,425,826.27             |
| Pershing               | 2024A - US TREASURY BILLS | C/D             |      |  | 1,933,717.02                | 1,939,361.20             |
| Pershing               | 2024A                     | M/M             |      |  | 11,215.85                   | 10,919.64                |
| Pershing               | 2025A                     | M/M             |      |  | 16,818.47                   | 16,720.66                |
| Pershing               | 2025A - US Treasury BILLS | C/D             |      |  | 1,301,673.60                | 1,305,307.60             |
| Bank First             | X6465                     | M/M             | 4.45 |  | 28,122.99                   | 7,228.56                 |
| CCF                    | X768                      | M/M             | 0.10 |  | 27,304.14                   | 27,356.50                |
| <b>TOTAL</b>           |                           |                 |      |  | <b>6,157,460.42</b>         | <b>6,153,289.45</b>      |

| Fund 10 - Library      |  |                 |  |  |                   |                |
|------------------------|--|-----------------|--|--|-------------------|----------------|
| Investment Description |  | Investment Type |  |  | Beginning Balance | Ending Balance |

**City of Tomah  
Cash and Investments  
February 28, 2026**

| Description  | Type | 1/31/2026           | 2/28/2026           |
|--------------|------|---------------------|---------------------|
| TrustPoint   | MM   | 1,659,154.96        | 1,645,954.32        |
| <b>TOTAL</b> |      | <b>1,659,154.96</b> | <b>1,645,954.32</b> |

| Fund 12 - Senior Center & Disabled Services |                        |                 |      |         |                             |                          |
|---|------------------------|-----------------|------|---------|-----------------------------|--------------------------|
|   | Investment Description | Investment Type | C/D  | C/D Due | Beginning Balance 1/31/2026 | Ending Balance 2/28/2026 |
| CCF   |                        | CD              | 3.66 |         | 200,000.00                  | 200,000.00               |
| <b>TOTAL</b>                                |                        |                 |      |         | <b>200,000.00</b>           | <b>200,000.00</b>        |

| Sewer Department |  |                 |          |          |                             |                          |
|------------------|--|-----------------|----------|----------|-----------------------------|--------------------------|
|                  | Investment Description                   | Investment Type | C/D Rate | C/D Due  | Beginning Balance 1/31/2026 | Ending Balance 2/28/2026 |
| Pershing         | UNITED ROOSEVELT SVGS BK CARTERET NJ CTF | C/D             | 0.55     | 03/12/26 | 244,024.90                  | 244,715.80               |
| Pershing         | FIRST NATL BK AMER EAST LANSING MICH CTF | C/D             | 0.75     | 04/30/26 | 153,825.10                  | 154,211.05               |
| Pershing         | SALLIE MAE BK SALT LAKE CITY UT CTF      | C/D             | 0.90     | 06/30/26 | 177,847.20                  | 178,241.40               |
| Pershing         | US Treasury Bonds                        | C/D             |          | 08/11/26 | 256,226.11                  | 239,942.40               |
| Pershing         | Pershing MM                              | M/M             |          |          | 243,158.63                  | 3,464.91                 |
| Pershing         | Pershing Cash Balance                    | Holding Account |          |          | 98.73                       | -                        |
| Pershing         | US Treasury Bills                        | C/D             |          |          | -                           | 256,935.77               |
| LGIP             | 04                                       | T/F             | 4.02     |          | 637,753.29                  | 639,559.35               |
| CCF              | XX8352                                   | M/M             |          |          | 434,473.73                  | 435,306.97               |
| CCF              | ICS Sweep                                | M/M             |          |          | 282,476.30                  | 283,023.70               |
| Bank First       | X6341                                    | M/M             |          |          | 880,975.78                  | 883,476.30               |
| <b>TOTAL</b>     |  |                 |          |          | <b>3,310,859.77</b>         | <b>3,318,877.65</b>      |

**City of Tomah  
Cash and Investments  
February 28, 2026**

| <b>Water Department</b> |   |                            |                     |                    |  |                                     |
|-------------------------|---|----------------------------|---------------------|--------------------|--|-------------------------------------|
|                         | <b>Investment<br/>Description</b>         | <b>Investment<br/>Type</b> | <b>C/D<br/>Rate</b> | <b>C/D<br/>Due</b> | <b>Beginning Balance<br/>1/31/2026</b> | <b>Ending Balance<br/>2/28/2026</b> |
| Pershing                | SUNWEST BK IRVINE CALIF CTF               | C/D                        | 0.70                | 04/30/26           | 44,653.50                              | 44,767.35                           |
| Pershing                | UBS BK USA SALT LAKE CITY UT CTF          | C/D                        | 0.95                | 09/22/26           | 98,195.00                              | 98,421.00                           |
| Pershing                | TOYOTA FINL SVGS BK HENDERSON NV CTF      | C/D                        | 0.90                | 11/30/27           | 137,636.90                             | 137,857.30                          |
| Pershing                | OAKSTAR BK NA SPRINGFIELD MO CTF          | C/D                        | 3.65                | 08/04/26           | -                                      | 244,838.30                          |
| Pershing                | BANK AMER NA CHARLOTTE NC CTF             | C/D                        | 3.75                | 08/06/26           | -                                      | 244,943.65                          |
| Pershing                | CATHAY BK LOS ANGELES CALIF CTF           | C/D                        | 3.75                | 08/10/26           | -                                      | 244,941.20                          |
| Pershing                | OLD NATL BK EVANSVILLE IND CTF            | C/D                        | 3.75                | 08/10/26           | -                                      | 244,941.20                          |
| Pershing                | ASSOCIATED BK NATL ASSN GREEN BAY WIS CTF | C/D                        | 3.75                | 08/11/26           | -                                      | 244,941.20                          |
| Pershing                | US Treasury Bonds                         | C/D                        |                     |                    | 483,951.60                             | -                                   |
| Pershing                | Mutual Funds                              | Open End                   |                     |                    | 476,689.18                             | 97,169.68                           |
| Pershing                | Pershing MM                               | M/M                        |                     |                    | 1,037,040.02                           | 2,784.07                            |
| Pershing                | Pershing Cash Balance                     | Holding Account            |                     |                    | 26.75                                  | -                                   |
| Pershing                | WEBANK SALT LAKE CITY UTAH CTF            | C/D                        | 3.75                |                    | -                                      | 180,956.56                          |
| Pershing                | AXIOM BK MAITLAND FLA CTF                 | C/D                        | 3.75                |                    | -                                      | 244,941.20                          |
| Pershing                | FIRST SEC BK BEAVER OKLA CTF              | C/D                        | 3.75                |                    | -                                      | 248,940.24                          |
| LGIP                    | 05  | TF                         | 4.02                |                    | 11,976.72                              | 12,010.64                           |
| CCF                     | x659                                      | M/M                        |                     |                    | 159,333.22                             | 335,568.49                          |
| CCF                     | ISC SWEEP ACCOUNT 659                     | M/M                        |                     |                    | 428,846.70                             | 429,669.85                          |
| <b>TOTAL</b>            |   |                            |                     |                    | <b>2,878,349.59</b>                    | <b>3,057,691.93</b>                 |

| <b>TOTAL BY INSTITUTION</b>      |                      |                      |
|----------------------------------|----------------------|----------------------|
|                                  | <b>1/31/2026</b>     | <b>2/28/2026</b>     |
| Bank First                       | 1,527,010.81         | 1,533,064.13         |
| Pershing                         | 11,716,983.81        | 11,744,884.14        |
| Trust Point                      | 1,659,154.96         | 1,645,954.32         |
| CCF                              | 1,832,848.46         | 2,012,876.23         |
| Ergo Bank                        | 126,719.46           | 127,171.48           |
| Local Government Investment Pool | 795,640.22           | 797,893.41           |
| RIA Federal Credit Union         | 227,820.71           | 228,065.98           |
| USB Financial Services           |                      |                      |
| <b>TOTAL</b>                     | <b>17,891,027.29</b> | <b>18,094,758.73</b> |

### **Other Parks**

- Cleaning Parks Shelters for rentals
- Snow removal of City sidewalks and trail system
- Assisted with logistics for Freeze Fest
- Lake Tomah Fishery was held on Saturday February 14<sup>th</sup> at Winnebago Park

### **RECREATION PROGRAMS**

- Wednesday Night Adult Basketball continues with 17 teams (up 4 teams from 2025)
- Sunday Night Women's Volleyball continues with 14 teams (up 7 teams from 2025)
- 1<sup>st</sup>-4<sup>th</sup> grade basketball finished with 106 participants
- Winter Special Events at Recreation Station
- Recreation Station rentals January (10), February (6), March (10)
- Held 2026 Freeze Fest (February 2-7<sup>th</sup>)
- Working on Spring/Summer activities

### **AQUATIC CENTER**

- Closed for Winter

### **RECREATION PARK**

- February 6-7 Freeze Fest, Feb. 13-14 Glen Miller Auction, Feb. 27-28 Dungeon Days,
- March 7 Tomah Baseball Club Opening Night. Mar. 14 Families First Trivia, Mar. 20-21 That Moot Thing (LARP), Mar. 28 N.A.S.A. banquet.
- April 11 Toy Show, April 18 Gun Show, April 25 Oakdale Electric Annual Meeting,
- General upkeep, snow removal and maintenance on buildings
- Tomah Ice Center continues with activities

*Joe Protz*

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

# TOMAH POLICE DEPARTMENT



# FEBRUARY 2026 REPORT

**EMPLOYEE LISTING BY DATE OF HIRE**

**FEBRUARY 28, 2026**

|                                |            |
|--------------------------------|------------|
| Admin. Asst. Rhonda Culpitt    | 12/12/1994 |
| Officer Melanie Marshall       | 05/28/2000 |
| Lieutenant Paul Sloan          | 05/13/2001 |
| Chief Eric Pedersen            | 07/09/2005 |
| Officer Steven Keller          | 08/14/2005 |
| Assistant Chief Jarrod Furlano | 01/13/2008 |
| Lieutenant Adam Perkins        | 09/04/2011 |
| Sergeant Brandon Kuhn          | 10/12/2015 |
| Sergeant Wilbert Steinborn     | 08/19/2018 |
| Sergeant Cody Paulson          | 09/24/2018 |
| Police Clerk Ashley Bankhead   | 03/11/2019 |
| Police Clerk DeAnn Batten      | 06/17/2019 |
| Sergeant Alexander Brueggeman  | 12/08/2019 |
| Detective Lindsey Stoughtenger | 01/24/2021 |
| Officer Jayden Olson           | 07/11/2021 |
| Evidence Tech Mark Nicholson   | 08/08/2021 |
| Officer Justice Blackhawk      | 10/10/2021 |
| Sergeant Audra Gomez           | 06/01/2022 |
| Officer John Reigel            | 06/12/2022 |
| Officer Ethan Pedersen         | 01/01/2023 |
| Officer Brandon Bellacero      | 01/01/2024 |
| Officer Bradley Hoffman        | 06/03/2024 |
| Officer Kaden Kaufman          | 01/06/2025 |
| Officer Nick Nething           | 06/08/2025 |
| Officer Raef Radcliffe         | 01/05/2026 |

## February Case Highlights

### **Terrorist Threats / Warrant**

Tomah officers were made aware of a possible threat at a church. The suspect stated they would be going to the church to create a disturbance next Sunday. The suspect also sent numerous concerning messages to the Pastor of the church. Due to the information, Tomah officers and a Wisconsin State Patrol Trooper were in the area of the church for the Sunday service. The officers were meeting with church personnel when they were advised the suspect had arrived at the church and then left in a vehicle. The vehicle was located on I-90, and a traffic stop was conducted. The suspect was arrested on the above charge and an out-of-county warrant.

### **OWI 2<sup>nd</sup>**

A Tomah officer was on routine patrol in the downtown area when they observed a vehicle leaving in front of a bar. The vehicle merged into traffic and crossed the lane divider. The vehicle continued and drove 15 mph over the speed limit before making a quick U-turn. The officer then conducted a traffic stop. Upon contacting the driver, the officer observed numerous signs of intoxication. The driver consented to perform Standardized Field Sobriety Tests. After the tests, the driver consented to a Preliminary Breath Test which was nearly double the legal limit. The driver was arrested and consented to a legal blood draw. The legal blood draw was facilitated at the Tomah Police Department by a medical professional. After the blood draw, the driver was transported to jail.

### **Endangering Safety by Use of a Dangerous Weapon**

Tomah officers were dispatched to an apartment building for a report of an accidental discharge of a firearm from inside an apartment. Officers arrived and spoke with the caller, who was also the person in question. The subject advised they were trying to clear the chamber of the pistol when the pistol was accidentally discharged. The round was discharged into an exterior wall and continued outside. Contact was made with several witnesses outside of the neighboring apartment building who stated they heard a “whizzing” sound go by them. The entry point of the round was located on the exterior of the building. Contact was made with the apartment tenant who was not inside at the time. The round was located on the floor and was collected. No one was injured during the incident. The subject who discharged the round was referred to the Monroe County District Attorney’s Office.

**OWI 5<sup>th</sup> / Unsafe Lane Deviation**

A Tomah officer was investigating a complaint when a party involved with the case had a concern about her mother driving a vehicle after ingesting sleeping pills. The daughter observed her mother nearly strike a vehicle earlier in the day. While the officer was at the residence for the complaint, a separate driving complaint was dispatched involving a vehicle driving erratically and driving through stop signs. The caller provided a license plate, and the vehicle was registered to the same suspect. The officer left the address to locate the vehicle. The officer located the vehicle and observed the vehicle swerving and striking a curb. A traffic stop was conducted. Upon contacting the driver, the officer observed the driver was only wearing pants and had a blanket wrapped around their torso. The driver lurched the vehicle forward and it took them an entire minute to put the vehicle in park. The driver was then ordered out of the vehicle. During the contact, the officer observed numerous signs of intoxication. After a shirt was provided to the driver, the driver was transported to the Tomah Police Department for Standardized Field Sobriety Tests. The driver was arrested for OWI and consented to a legal blood draw. A medical professional responded and facilitated the blood draw. The driver was then transported to jail.

**Possess Meth / Possess GHB / Poss Paraphernalia / Disorderly Conduct**

Tomah officers were dispatched to a hotel for a report of a male who was on the floor and rolling around. The male was contacted and was under the influence of an unknown substance. The male stated he had a friend that was in a room at the hotel. Due to the male acting suspiciously, the officers asked if they could search the male and his property. The male consented. In the male's belongings they located numerous drug related items including methamphetamine, GHB, and paraphernalia. The male was then transported to jail.

# Tomah Police Department

February  
2026

Item 10.



**CALLS FOR SERVICE: 984**



**TRAFFIC STOPS: 187**



**OWI ARRESTS: 5**



**ARRESTS/CITATIONS: 124**



**ACCIDENTS: 20**



Tomah Police Department  
[www.tomahwi.gov/police](http://www.tomahwi.gov/police)  
608-374-7400  
Chief Eric Pedersen



TOPD Monthly Report

Printed on March 1, 2026

**: Total: 4****911 : 911 CHECK Total: 14****911HANG : 911 ABANDONED Total: 11****911OPEN : 911 OPEN LINE Total: 12****ACC PD : ACCIDENT WITH PROPERTY DAMAGE Total: 17****ACC PI : ACCIDENT WITH INJURIES Total: 1****ACC UNK : ACCIDENT UNKNOWN INJURIES Total: 2****ALARM : ALARM - HOLDUP OR BURGLARY Total: 8****AMBULANCE : AMBULANCE CALL Total: 57****ANIMAL : ANIMAL COMPLAINT/NOT A BITE Total: 12****ASSIST : ASSIST OTHER AGENCY Total: 3****ATL : ATTEMPT TO LOCATE Total: 5****BATTERY : BATTERY/ASSAULT Total: 4****BIKE : ABANDONED/FOUND BICYCLE Total: 1****CHILD : CHILD ABUSE/NEGLECT Total: 3****CIT ASST : CITIZEN ASSIST Total: 33****COMMITMENT : INVOLUNTARY COMMITMENT/CHAPTER Total: 2****COMMUNITY RELATIONS : COMMUNITY RELATIONS Total: 18****COURT ORDER : VIOLATION OF COURT ORDER Total: 4****CUSTODY : CHILD CUSTODY ISSUE Total: 1****DAMAGE : DAMAGE TO PROPERTY Total: 8****DISTURB : DISTURBANCE Total: 6****DOMESTIC : DOMESTIC DISTURBANCE Total: 2****DRUG : DRUG INFO/COMPLAINTS Total: 8****ENTRY : ENTRY TO VEH OR DWELLING Total: 5**

ESCORT : ESCORT Total: 2  
EXTRA : EXTRA PATROL Total: 89  
FIRE ALARM : FIRE ALARM Total: 11  
FIRE : FIRE Total: 5  
FOLLOWUP : FOLLOWUP/INTERVIEW TO PREVIOUS INCIDENT Total: 63  
FRAUD : FRAUD Total: 7  
HARASS : HARASSMENT Total: 9  
INFO : GENERAL INFORMATION CALL Total: 7  
MISSING : MISSING PERSON Total: 3  
MOTOR ASSIST : MOTORIST ASSIST Total: 31  
NOISE : NOISE OR LOUD PARTY COMPLAINT Total: 8  
ODOR : NATURAL GAS OR OTHER ODOR Total: 2  
ORD VIO : ORDINANCE VIOLATION Total: 1  
OWP : OUT WITH PARTY Total: 40  
PAPER : PAPER SERVICE Total: 9  
PARKING : PARKING COMPLAINT Total: 17  
PHONE CALL : MAKE/RECEIVE PHONE CALL Total: 40  
POWER : POWER OUTAGE/WIRES DOWN Total: 1  
PROPERTY : FOUND/LOST/RECOVERED PROPERTY Total: 19  
PUBWKS : DPW/STREETS/SEWER/UTILITIES CALLS Total: 1  
PURSUIT : VEHICLE OR FOOT PURSUIT Total: 1  
SEARCH : SEARCH WARRANT Total: 2  
SEX OFFENSE : SEX OFFENSE Total: 4  
SUSPICIOUS : SUSPICIOUS ACTIVITY Total: 25  
THEFT : THEFT Total: 16  
THREATS : THREATS COMPLAINT Total: 4  
TRAFFIC CNTL : BLOCKING/DIRECTING TRAFFIC Total: 1  
TRAFFIC COMP : TRAFFIC/DRIVING COMPLAINT Total: 34  
TRAFFIC HZRD : TRAFFIC HAZARD Total: 6

**TRAFFIC STOP : TRAFFIC STOP Total: 187**  
**TRESPASS : TRESPASSING Total: 4**  
**TRUANCY : TRUANCY COMPLAINT Total: 6**  
**TWJ : TROUBLE WITH JUVENILE Total: 13**  
**TWP : TROUBLE WITH PARTY Total: 19**  
**UNDERAGE : UNDERAGE PARTY/DRINK/TOBACCO Total: 7**  
**VEH STOLEN : STOLEN VEHICLE Total: 2**  
**WARRANT : WARRANT Total: 2**  
**WEAPON : WEAPONS VIOLATION Total: 3**  
**WELFARE : WELFARE CHECK Total: 42**  
**Total Records: 984**

# CITY OF TOMAH PUBLIC SAFETY

MONTHLY REPORT February 2026



**Public Safety Director / Fire Chief Tim Adler**

# TOMAH FIRE DEPARTMENT MONTHLY STATISTICS

MONTH/ YEAR February 2026

**FIRE CALLS:**

- 1. **STRUCTURE:** 0
- 2. **VEHICLE FIRES:** 0
- 3. **GRASS:** 0
- 4. **FALSE ALARMS:** 9
- 5. **INJURIES:** 0
- 6. **GOOD INTENT CALLS:** 1
- 7. **HAZMAT:** 3
- 8. **OTHER:** 14
- 9. **MOTOR VEHICLE CRASH/RESCUE:** 6
- 10. **CALLS FOR SERVICE:** 0

**FIRE INSPECTION HOURS:** 40

**FIRE SAFETY EDUCATION HOURS:** 0



City of Tomah Committee of the Whole Meeting – March 9<sup>th</sup> , 2026

Public Safety Director/Fire Chief report for: **February**

**1. STAFFING**

Full-Time

- Fire Chief
- Deputy Fire Chief

POC (paid on call)

- Assistant Chiefs x 2
- Captains x 2
- Fire Fighters x 28

2. **VEHICLES:** All apparatus are in service and are functioning in good working order. We are currently in the process of having the oil changes and service work performed on our fleet. A couple of years ago we moved to the process of changing the oil in the large trucks to every other year. We don't put a ton of miles on them; we have the oil tested to ensure there are no problems going forward with this plan.

3. **GENERAL:** The department responded to 33 calls for service in February. The fire inspectors are out working on their first round of inspections.

4. **OTHER:** We are again working with the National Fire Safety Council raising donations towards the fire educational materials that we will use in 2026. This program has been in place since 1986 and in today's economy saves us approximately \$10,000.00 on our budget each year. We appreciate the businesses that donate toward this cause of educating the youth in our community.

Yours in Safety  
Public Safety Director / Fire Chief  
Tim Adler



## Tomah Fire Department Staff



### Fire Chief

\*Tim Adler (37 Years)

### Deputy Chief

\*Jeremy Likely (20 Years)

### Assistant Fire Chiefs

\*Joe Kube (31 Years)  
Joe Amberg (35 Years)

### Safety Officer

Dave Baggot (27 Years)

### Captains

\*Rob Larkin (28 Years)  
Charles Muller (24 Years)

### Lieutenants

### Rescue Technicians

Kerwin Greeno (29 Years)

\* = Rescue Techs

### Fire Fighters

Tim Larkin (50 Years)  
Jody Pierce (31 Years)  
\*Bob Walker (25 Years)  
\*Steve Walheim (24 Years)  
\*Cory Lenz (21 Years)  
Ron Schneider (20 Years)  
\*Chris Semann (14 Years)  
\*Chad Gunder (11 Years)  
\*Steve Miller (8 Years)  
Megan Mickelson (8 Years)  
\*Phil Gigous (8 Years)  
Joe Lenz (8 Years)  
Mitchell Larkin (4 Years)  
Brandon Sibert (4 Year)  
\*Justin Dettinger (3 Year)  
Michael Linehan (3 Year)  
\*Chris Johnson (2 Year)  
\*Jeff Vierck (2 Year)  
\*Ryan Fisk (2 Year)  
\*Daniel Amberg (2 Year)  
Michael Forlines (2 Year)  
\*Nick Amberg (2 Year)  
Andy Wallace (1 Year)  
Diana Johnson (1 Year)  
Steven Beining (1 Year)  
Tyler Stertman (New)



# **Tomah Area Ambulance Service Number of Calls by Municipality Monthly Report**

## **February 2026**

**City of Sparta Total: 3**

**City of Tomah Total: 187**

**Town of Adrian Total: 3**

**Town of Byron Total: 7**

**Town of Grant Total: 3**

**Town of Greenfield Total: 3**

**Town of La Grange Total: 11**

**Town of Lincoln Total: 4**

**Town of Oakdale Total: 1**

**Town of Ridgeville Total: 1**

**Town of Scott Total: 1**

**Town of Sparta Total: 1**

**Town of Tomah Total: 2**

**Village of Oakdale Total: 9**

**Village of Warrens Total: 1**

**Village of Wilton Total: 1**

**Village of Wyeville Total: 1**

**Total: 4**

**Total Records: 243**



**City of Tomah Committee of the Whole meeting – March 9<sup>th</sup> , 2026**

Public Safety director's Report for: **February**

**1. STAFFING:**

Admin

- Public Safety Director
- Deputy EMS Chief
- Public Safety Administrative Assistant
- Billing Clerk

Full-Time

- Critical Care Paramedics - 9
- Paramedics – 6
- AEMTs – 3

Part-Time

- Critical Care Paramedics – 0
- Paramedics – 3
- AEMTs – 1
- EMT-Basic – 4

2. **VEHICLES:** All apparatus are in service and are in good working condition. Everest Emergency Vehicle Inc. has been in contact since the remount process has been started and has been giving us updates on the progress, seems like things are moving much smoother this go around.
3. **GENERAL:** The department responded to 243 calls for service in February, calls have been a little on the slower side so far this year. We are unfortunately losing full-time paramedic Kahla Jorgensen, she just started with us full-time recently, she indicated that her attention is needed closer to home due to some family issues. We currently have three full-time paramedics in critical care class which will make the department's skill sets even stronger going forward. We continue to have quarterly meetings with the Tomah VA Medical Center to ensure things are running smoothly on both the administrative and operational sides of the service.
4. **OTHER:** We continue to have two Ambulance employees that are on paid administrative leave pending the investigation. This continues to take the service down one truck on the effected shift which has forced us to deny some interfacility transfers, which are the largest portion of our revenue. The Tomah Police Department has been assigned to the investigation by the City Administrator. We are hopeful of getting this resolved as soon as possible so we can move forward.

Yours in Safety  
Public Safety Director / Fire Chief  
Tim Adler

# Transfer Statistics break down

## February 2026 Statistics

Year to Date Calls for Service – 545

- Calls with multiple ambulances – 12

Year to Date Reports Written – 541

Calls for Service in February – 243

- Calls with multiple ambulances – 4

Reports Written in February – 237

Salaried Employee Stipends in February – 0

Year to Date Salaried Employee Stipends – 0

**Year to Date – All Transfers – 170 Requested. Accepted 145, Declined 25 – 85.29%**

- Tomah Health ER– Requested 147, Accepted 129. **87.76% Accepted.**
  - Reasons for Turn Down
    - On Transfer/911 Calls / Would Not Wait – 8
    - Multiple Transfers at the Same Time - 7
    - Crew Safety – 3
- Tomah Health OB & Acute Care – Requested 9, Accepted 9. **100.00% Accepted.**
  - Reasons for Turn Down
- Tomah VA – Requested 10, Accepted 6. **60.00% Accepted.**
  - Reasons for Turn Down
    - VA Staff Called Another Service Before We Could Accept - 3
    - On Transfer/911 Calls / Would Not Wait – 1
- Critical Care Transfers – Requested 7, Accepted 7. **100.00% Accepted.**

**February Transfers – 84 Requested. Accepted 67, Declined 17**

- Critical Care Transfers – 5
  - Accepted - 5
- Reasons for Turn Down in February
  - On Transfer/911 Calls / Would Not Wait – 6 (Tomah Health-6)
  - Multiple Transfers at the Same Time – 7 (Tomah Health-7)
  - Crew Safety – 2 (Tomah Health-2)
  - Staffing – 1 (Outlying-1)
  - Pending Tomah Health Transfer – 1 (Outlying-1)

### **Multiple Transfers at the Same Time**

- Six times during the month of February, Tomah Health called with multiple transfers ready at the same time. This is hard to fill full staffed; it is even harder to fill short staffed.
  - 02/04/2026
    - 1623 – Tomah VA to Mayo La Crosse - Accepted
    - 1709 – Tomah Health to Gundersen – Declined
    - 1709 – Tomah Health to Gundersen – Declined
    - 1709 – Tomah Health to Gundersen – Delayed/Accepted
  - 02/05/2026
    - 1555 – Tomah Health to Gundersen – Declined
    - 1555 – Tomah Health to Gundersen – Critical Care – Delayed/Accepted
  - 02/09/2026
    - 1343 – Tomah Health to Mayo La Crosse – Accepted
    - 1432 – Tomah Health to Gundersen – Accepted
    - 1432 – Tomah Health to Gundersen – Declined
  - 02/17/2026
    - 1753 – Tomah Health to Gundersen – Accepted
    - 1753 – Tomah Health to Gundersen – Declined
  - 02/18/2026
    - 2346 – Tomah Health to Mayo Eau Claire – Accepted
    - 2346 – Tomah Health to Gundersen – Declined
  - 02/25/2026
    - 2351 – Tomah Health to Gundersen – Critical Care – Accepted
    - 2351 – Tomah Health to Gundersen – Declined
    - 2351 – Tomah Health to Mayo La Crosse – Delayed/Accepted

### **Mutual Aid**

- **Assisted – 2**
  - **Wilton Ambulance – 2**
    - **Intercept** – Chest Pain – Transported to Tomah Health
    - **Intercept** – Altered Mental Status – Transported to Tomah Health
- **Requested – 4**
  - **Fort McCoy – 4**
    - **Change of Quarters** – Three Ambulances on duty, one on a transfer, two on 911 calls.
    - **Mutual Aid** – Lift Assist – Three Ambulances on duty, two on transfers, one on a 911 call.
    - **Change of Quarters** – Two Ambulances on duty, both on 911 calls.
    - **Change of Quarters** – Two Ambulances on duty, both on three 911 calls.

### **Legal Blood Draws**

- **February – 4 (Year to Date – 8)**

# TAAS Monthly Statistical Report February 2026

|                                 |              |                               |                            |                           |                                |  |                    |   |                          |             |
|---------------------------------|--------------|-------------------------------|----------------------------|---------------------------|--------------------------------|--|--------------------|---|--------------------------|-------------|
| <b>Calls For Service</b>        |              | <b>Cancelled/No Transport</b> |                            | <b>Facility Transfers</b> |                                | <b>Denied Transfers</b>                        |                    | <b>Salary Stipend</b>                   |                          |             |
| 237                             |              | 50                            |                            | 84                        |                                | 17   |                    | \$0.00                                  |                          |             |
| 1 Year Ago:                     | 294          | 1 Year Ago:                   | 83                         | 1 Year Ago:               | 103                            | 1 Year Ago:                                    | 22                 | Yr to Date:                             |                          |             |
| <b>Total Miles Driven</b>       |              | <b>Mutual Aid Requests</b>    |                            | <b>Incoming Payments</b>  |                                | <b>Billed To Patients</b>                      |                    | <b>Total Bad Debt Collected in 2025</b> |                          |             |
| 3636.3                          |              | 2 Asst / 4 Req / 4 Blood Draw |                            | \$258,501.57              |                                | \$841,017.80                                   |                    | \$134,958.26                            |                          |             |
| 1 Year Ago:                     | 4646.6       | 1 Year Ago:                   | 19                         | Yr to Date:               | \$460,661                      | Yr to Date:                                    | \$1,379,539        | As of 2-11-2026                         |                          |             |
| <b>Billed Medicare</b>          |              |                               | <b>Collected Medicare</b>  |                           |                                | <b>Uncollectable-Medicare (30% Retrivable)</b> |                    |   |                          |             |
| \$149,841.00                    |              |                               | \$43,714.10                |                           |                                | \$166,548.74/JUST NGS                          |                    |   |                          |             |
| Yr to Date:                     | \$322,213    |                               | Yr to Date:                | \$90,147.12               |                                | Yr to Date:                                    | \$293,104.63       |   |                          |             |
| <b>Billed Medicaid</b>          |              |                               | <b>Collected Medicaid</b>  |                           |                                | <b>Medicaid Write-Off</b>                      |                    |   |                          |             |
| \$87,596.50                     |              |                               | \$19,913.54/JUST EDS       |                           |                                | \$59,139.89                                    |                    |   |                          |             |
| Yr to Date:                     | \$206,547.40 |                               | Yr to Date:                | \$35,510                  |                                | Yr to Date:                                    | \$102,764          |   |                          |             |
| <b>Billed Insurance</b>         |              |                               | <b>Collected Insurance</b> |                           | <b>Write-Off Per Insurance</b> |  | <b>Collections</b> |   | <b>Collected Patient</b> |             |
| \$518,694.50/also other ngs&eds |              |                               | \$26,013.94                |                           | \$5,272.24                     |  | \$22,865.84        |   | \$40,193.26              |             |
| Yr to Date:                     | \$634,506    |                               | Yr to Date:                | \$49,672.4                |                                | Yr to Date:                                    | \$13,385.32        |   | Yr to Date:              | \$53,612.01 |
| <b>Billed V.A.</b>              |              |                               | <b>Collected V.A.</b>      |                           |                                | <b>Outstanding V.A.</b>                        |                    |   |                          |             |
| \$84,885.80                     |              |                               | \$128,666.73               |                           |                                | 2026 As of 3/03/26                             |                    | 2025 as of 03/03/2026                   |                          |             |
| Yr to Date:                     | \$216,273    |                               | Yr to Date:                | \$231,720.23              |                                | \$92,594.20                                    |                    | \$30,832.10                             |                          |             |

NOTES:

### CURRENT ROSTER EMPLOYEE ROSTER

| Number / Job Status | Licensure       | Name                   | Status  | Number / Job Status | Licensure       | Name               | Status    |
|---------------------|-----------------|------------------------|---------|---------------------|-----------------|--------------------|-----------|
| Full-Time Staff     |                 |                        |         | Part-Time Staff     |                 |                    |           |
| 1                   | FT Director     | Chief Tim Adler        |         | 23                  | PT Paramedic/CC |                    |           |
| 2                   | FT Admin. Asst. | Christi Anderson       |         | 24                  | PT Paramedic/CC |                    |           |
| 3                   | FT Bookkeeping  | Candi Maas             |         | 25                  | PT Paramedic    | EMILY BERTRAM      |           |
| 4                   | FT Paramedic/CC | Dep Chief Adam Robarge |         | 26                  | PT Paramedic    | Genevieve Janczak  |           |
| 5                   | FT Paramedic/CC | C.L. Brandon Sibert    | A-Shift | 27                  | PT Paramedic    | LAURA SCHARLAU     |           |
| 6                   | FT Paramedic/CC | C.L. Chris Brigson     | B-Shift | 28                  | PT Paramedic    |                    |           |
| 7                   | FT Paramedic/CC | C.L. Jeremy Becker     | C-Shift | 29                  | PT Paramedic    |                    |           |
| 8                   | FT Paramedic/CC | Mitch Larkin           | C-Shift | 30                  | PT Paramedic    |                    |           |
| 9                   | FT Paramedic/CC | Michael Forlines       | A-Shift | 31                  | PT Paramedic    |                    |           |
| 10                  | FT Paramedic/cc | Morgan Scharlau        | B-Shift | 32                  | PT AEMT         |                    |           |
| 11                  | FT AEMT         | Stacy Larkin           | C-Shift | 33                  | PT AEMT         |                    |           |
| 12                  | FT AEMT         | Stacey Zellmer         | A-Shift | 34                  | PT AEMT         |                    |           |
| 13                  | FT Paramedic    | Dawson Dean            | B-Shift | 35                  | PT EMT          | Rostislav Yerokhin |           |
| 14                  | FT Paramedic/CC | Lisa Hart              | A-Shift | 36                  | PT EMT          | Shana Adams        | Med Leave |
| 15                  | FT Paramedic    | Jenna Quackenbush      | C-Shift | 37                  | PT EMT          | Hannah Benson      |           |
| 16                  | FT Paramedic    | Brandon Maurico        | C-Shift | 38                  | PT EMT          | Lydea Cook         | Military  |
| 17                  | FT Paramedic    | David Smith            | B-Shift | 39                  | PT EMT          |                    |           |
| 18                  | FT Paramedic    | Katie Anderson         | B-Shift | 40                  | PT EMT          |                    |           |
| 19                  | FT Paramedic    | Mara Goede             | A-Shift | 41                  | PT EMT          |                    |           |
| 20                  | FT Paramedic/CC | James Barloon          | C-Shift | 42                  | PT EMT          |                    |           |
| 21                  | FT Paramedic/CC | Jeffrey Cain           | A-Shift | 43                  | PT EMT          |                    |           |
| 22                  | FT EMT          | Kahla Jorgensen        | B-Shift | 44                  | PT EMT          |                    |           |

## Monthly Invoices February 2026

| ACCT # | DATE      | DESCRIPTION & INVOICE #                       | CREDIT<br>CARD<br>YES | AMOUNT      |
|--------|-----------|---|-----------------------|-------------|
| 2900   | 2/1/2026  | DAS Health Inv. 141211 (ACH payment)          |                       | \$426.30    |
| 2900   | 2/5/2016  | Nsure Inv. 10290 (ACH payment)                |                       | \$741.57    |
| 2220   | 2/6/2026  | City W&S                                      |                       | \$270.73    |
| 2210   | 2/3/2026  | Alliant Energy                                |                       | \$1,626.72  |
| 3400   | 1/28/2026 | Mississippi Welders Inv. 539572               |                       | \$143.20    |
| 3400   | 1/31/2026 | Mississippi Welders Inv. 2009928              |                       | \$26.04     |
| 3403   | 1/27/2026 | Bound Tree Inv. 86075648 (FAP funding)        |                       | \$3,099.95  |
| 3402   | 1/27/2026 | Bound Tree Inv. 86075647                      |                       | \$37.52     |
| 3401   | 2/6/2026  | Kwik Trip                                     |                       | \$3,449.96  |
| 3350   | 1/29/2026 | Western Tech Inv. 000143324                   |                       | \$158.00    |
| 3402   | 1/27/2026 | Hamilton Medical Inv. 23481846                |                       | \$1,013.07  |
| 3500   | 1/22/2026 | Winona Controls Inv. 26432                    |                       | \$352.78    |
| 3350   | 2/9/2026  | Laura Scharlau (NREMT recert)                 |                       | \$32.00     |
| 2900   | 1/31/2026 | Lexis Nexis Inv. 1100266991                   |                       | \$100.00    |
| 3500   | 1/31/2026 | Larkin's Inv. 92005                           |                       | \$101.41    |
| 2230   | 1/23/2026 | First Net Inv. 287303615675X02012026          |                       | \$382.61    |
| 3400   | 2/2/2026  | Quill Inv. 47609712                           |                       | \$13.94     |
| 3402   | 2/2/2026  | Bound Tree Inv. 86082571                      |                       | \$75.99     |
| 3400   | 2/4/2026  | Mississippi Welders Inv. 539599               |                       | \$138.31    |
| 3400   | 1/30/2026 | Quill Inv. 47602378                           |                       | \$711.93    |
| 3401   | 1/30/2026 | Quill Inv. 47602378                           |                       | \$354.09    |
| 2200   | 2/6/2026  | WE Energies                                   |                       | \$2,711.60  |
| 3400   | 2/11/2026 | Mississippi Welders Inv. 539630               |                       | \$89.03     |
| 2900   | 2/17/2026 | Aladtec Inv. INV00467385                      |                       | \$3,555.11  |
| 2900   | 2/12/2026 | Tri State Business Machines Inv. 647474       |                       | \$199.97    |
| 3350   | 1/15/2026 | Adam Robarge (Mileage for 266 to Everest)     |                       | \$242.88    |
| 3350   | 2/7/2026  | WEMSA Conference Hotel                        |                       | \$505.00    |
| 3402   | 2/16/2026 | Amazon Order for Tamper Tags                  |                       | \$13.99     |
| 3500   | 2/11/2026 | Winona Controls Inv. 26542                    |                       | \$383.00    |
| 2900   | 2/18/2026 | Canon Financial Service Inv. 42729055         |                       | \$89.27     |
| 3402   | 2/12/2026 | Bound Tree Inv. 86098316                      |                       | \$627.48    |
| 3403   | 2/5/2026  | Bound Tree Inv. 86088496 (Grants & Donations) |                       | \$869.99    |
| 3400   | 2/18/2026 | Mississippi Welders Inv. 539658               |                       | \$80.04     |
| 3500   | 2/17/2026 | Everest Inv. P08412                           |                       | \$143.18    |
| 3500   | 2/3/2026  | Everest Inv. P08386                           |                       | \$64.30     |
| 3403   | 2/16/2026 | Western Tech Inv. 0000000732                  |                       | \$4,125.59  |
| 2230   | 2/1/2026  | Lynxx Networks                                |                       | \$672.24    |
| 3402   | 2/25/2026 | Medline Inv. 2413795099                       |                       | \$648.44    |
|        |           |   |                       | \$28,277.23 |

## **Director of Public Works and Utilities Report**

March 2026

### **1) Street Department**

New salt truck is being delivered. Gerke's has completed the crushing concrete and asphalt. Employees are working on completing their safety training videos during the slow times. Crews are working on identifying and cutting trees in preparation for the Hollister project. Continuing to work on spray foaming the mechanics building. The gat motor at the dam has been removed.

### **2) Sewer Department**

The sewer department averaged 1.2 MGD for the month of January. Crews continue to service equipment on winter cleaning, and working on cleaning all the check valves in the lift stations. Employees are staying busy with several locates coming in for fiber. The auction ended on a few equipment/vehicles, selling prices were good. Helping the Street department with snow removal as needed. A new hanging heat unit was put in by Performance Heating and Cooling.

### **3) Water Department**

The water departments average daily pumpage for February was 954,000 gallons per day. The VA is back to using more water, over 400,000 as of 2/24/2026. Frost check on Grumann Dr. was 35 inches. Curb stops are popping up. Staying busy shoveling out hydrants with the recent snow fall. Trevor is taking classes to get his operator license. Intercon was drilling for Alliant on Townline Rd and cut a water service. Continue with normal winter maintenance.

### **4) Lake Committee**

Next meeting is March 19, 2026 at 5 PM

Respectfully Submitted

Brandy Leis  
Director of Public Works and Utilities

**CITY OF TOMAH'S KUPPER-RATSCH SENIOR CENTER**  
**2026 MEMBERSHIP DUES**

|       |                            |   |
|-------|----------------------------|---|
| \$ 30 | (represents \$ 2.50 month) | RESIDENT of City of Tomah (who is senior &/or disabled)   |
| \$ 60 | (represents \$ 5.00 month) | Non-Resident of Tomah (who is senior &/or disabled)       |
| \$ 72 | (represents \$ 6.00 month) | RESIDENT of City of Tomah (who is not senior or disabled) |
| \$120 | (represents \$10.00 month) | Non-Resident of Tomah (who is not senior or disabled)     |
| \$ 4  |                            | Guest Day Pass (adult 18+ years old)                      |
| \$ 1  |                            | Guest Day Pass (Minors 2 -17 years old))                  |
| Free  |                            | Guest Day Pass (Infants 0-1)                              |

At the City of Tomah's Kupper-Ratsch Senior Center, seniors are defined as age 50 or more years.

DEPARTMENT ADMINISTRATION

**POLICY - PHOTOS/VIDEOS/ETC.**



**The City of Tomah's Senior & Disabled Services Department** (including the Kupper Ratsch Senior Center) **reserves the right to utilize photos/videos/etc. of participants for publicity purposes.**

Participants not wanting their photo/video/etc. used must notify the Senior & Disabled Services Director in writing.



DEPARTMENT OPERATIONS

**NEWSLETTERS AVAILABLE**



1) Due to budget constraints, we are no longer printing our monthly newsletter. However, **if you would like one by email**, we can do that. You just need to **send an email with your request and contact information - to pbuchda@tomahwi.gov**

DEPARTMENT BUDGET & FINANCE

We do have two building **RENTAL OPPORTUNITIES** -office space/small retail place at 107 Milwaukee Street, and large retail/office space at 1004 Superior Avenue. Contact Pam at the senior center 608-374-7476 or email pbuchda@tomahwi.gov if you are interested &/or have questions.



Front of building 1004 Superior Ave. | Back of building 1004 Superior Ave. | Front of building 107 Milwaukee Street | Alley side of building 107 Milwaukee Street | Back door side of building 107 Milw. St.

DEPARTMENT BUDGET & FINANCE

**POLICY - RENTAL USE OF SENIOR CENTER**

**Are You having a family gathering? A class reunion? Need a place to meet?**

**There are some opportunities to... RENT A SPACE for events/meetings at the Senior Center. APPLICATIONS ARE SUBJECT TO APPROVAL by City of Tomah's Senior & Disabled Services Director.**

*The City of Tomah and/or The City of Tomah's Senior & Disabled Services Department retains the ability to deny use of building based on availability of staff, activities/events scheduled, other bookings, history of usage/how facility was treated before, etc.*

**RENT (and License Fees, if applicable) ARE DUE AND PAYABLE AT TIME OF APPLICATION.**

| PRIVATE APPLICANT             | PRIVATE APPLICANT                  | PUBLIC/NON-PROFIT APPLICANT             |
|-------------------------------|------------------------------------|---|
| Client, city resident \$92.00 | Non-Client, city resident \$126.50 | Public applicant, city resident \$10.00 |
| Client, non-resident \$110.40 | Non-Client, non-resident \$144.90  | Public applicant, Non-resident \$55.00  |

Private groups that are ongoing, regularly scheduled (ie: 2-4 times monthly, 4-12 times yearly, etc.) are half the above rents each time here.

|  |  |
|--|--|
| <b>CLIENT:</b> Regularly comes to the senior center.   | <b>NON-CLIENT:</b> Does not regularly come to senior center.   |
| <b>RESIDENT:</b> Lives in the City of Tomah  | <b>NON-RESIDENT:</b> Does not live in the City of Tomah  |
| <b>PUBLIC/NON-PROFIT:</b> Refers to clubs/service organizations that deal with service and civic involvement for the community, such as scholarships, good deed projects, etc. | <b>PRIVATE:</b> Refers to farm organizations, industry, private parties or any other gatherings with the objective to make money not used for civic improvement. |

**SENIOR & DISABLED SERVICES DEPARTMENT**  
 608-374-7476 Fax: 608-374-7462  
 pbuchda@tomahwi.gov



**Kupper-Ratsch Senior Center**  
**A Community Gathering Place**  
 1002 Superior Ave. Tomah, WI. 54660  
 Facebook page - **Tomah Senior Center**

**MISSION STATEMENT**

**The City of Tomah's Senior & Disabled Services Department's mission is to offer ongoing programs and services** (in the areas of recreation & leisure activities, and in educational & health programs) **and senior meals on a regular basis in a safe place for Tomah's citizens** (especially our senior and disabled people).

**Tomah Timberwolves Credo**

*by Del Goetz*  
 Respect the elders. Teach the young.  
 Cooperate with the pack.  
 Play when you can. Hunt when you must.  
 Rest in between.  
 Share your affections. Voice your feelings.  
 Leave your mark.

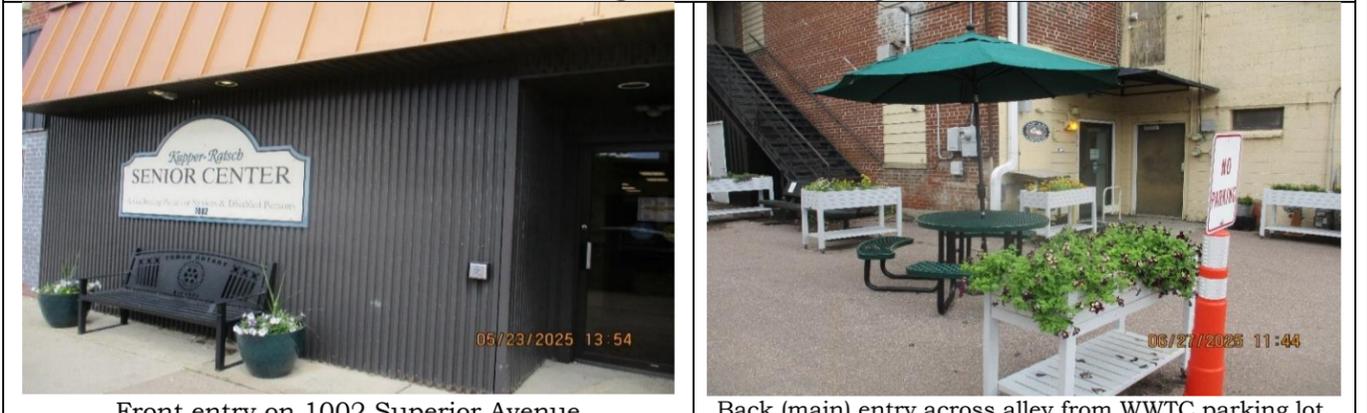
**MARCH 2026 CALENDAR**







**Kupper-Ratsch Senior Center**  
**A Community Gathering Place**



Front entry on 1002 Superior Avenue

Back (main) entry across alley from WWTC parking lot.



**WELCOME TO THE KUPPER-RATSCH SENIOR CENTER**

Are you looking for a place to meet people and/or for you and/or your friends/family to get together to play cards and/or other games? We have a nice place with friendly people, and it is warm in the winter cold and cool in the summer heat. **Come in and join us!**

I encourage people to stop down and visit with us, check us out and take a tour of the senior center.

The Kupper Ratsch Senior Center is **open Monday thru Friday from 8:30am to 4:30pm**, except on holidays & special events (such as occasional set-up times for special events) - check monthly calendar.

**"Come on down and join us!"**

Pam Buchda, Paulette Bolton & John Berry, City of Tomah's Senior & Disabled Services Staff



# KUPPER-RATSCH SENIOR CENTER

A Community Gathering Place

# SENIOR & DISABLED SERVICES DEPARTMENT

Phone: 608-374-7476 Fax: 608-374-7462

1002 Superior Ave. Tomah, WI. 54660 Facebook: Tomah Senior Center

E-mail: pbuchda@tomahwi.gov

## MARCH 2026

## ACTIVITY/EVENT CALENDAR

DEPARTMENT OPERATIONS  
NOTE: If I have missed anyone's birthday, please let me know.

Page 02 **COFFEE & VISITING: 9:00am Monday thru Friday** **SENIOR CENTER HOURS: Monday through Friday (except holidays/special events) from 8:30am to 4:30pm (& other times & days as booked)** *Calendar subject to change* Page 03  
**LUNCH: (ADRC of Monroe County Meal Site in Tomah) is Monday through Friday at 11:30am, except Holidays**

| Sunday  | Monday  | Tuesday  | Wednesday  | Thursday   | Friday   | Saturday   |
|---|---|--|--|--|--|--|
| <b>01</b> Begin Meteorological Spring<br>1961 Peace Corp Day<br>Asiatic Fleet Remembrance Day<br>World Music Therapy Day<br>World Complement Day<br>Nat'l Pig Day<br>Nat'l Peanut Butter Lover's Day<br><br>8-12 Eagles Lumberjack Breakfast \$12<br><br>1-4pm Sparta Special Recreation \$6<br>Swimming at Cranberry Country Lodge. Prior Registration required. | <b>02</b> BD: Theodor 'Dr. Suess' Geisel<br>Read Across America Day<br>Return Borrowed Books Week<br>Int'l Women's Day<br>American Citizenship Day<br>Jewish: Ta'ani Esther<br>Jewish: Purim begins sunset<br><br>9:00 WELLNESS EXERCISE<br>9:00 BEGINNER LINE DANCE<br>10:05 Nutrition Health Support Grp.<br>1:00 BINGO (50 cents/card)<br>3:30 L.I.F.E. After School<br>4:30-5:30 Free Community Meal<br>6:00 School Board Academy Meeting | <b>03</b> MOON - FULL // World Wildlife<br>Chinese Lantern Festival<br>Jewish: Purim ends sunset<br><i>8:30 Hospice/Palliative Care Advisory Brd.</i><br>9:00 LINE DANCING & CHAIR YOGA<br><i>11:30/12-1:30 Rotary Meeting</i><br>11-11:30 Nutrition Bingo by Dietitian<br>12:15 GAMES OF CHOICE<br>12:30 EUCHRE (\$2;10cent bump)<br>3-4:30 2nd Harvest Food at Rec.Park<br>3:30 L.I.F.E. After School<br>4:30 TGHSH Committee Meeting<br>5:30 Special Needs Committee<br>6:30 Senior& Disabled Service Brd | <b>04</b> 1784: Constitution started<br>Nat'l Hug a G.I. Day<br>Hindu: Holi - Festival of Colors<br>Jewish: Shu shan<br><i>Input monthly Department Report</i><br>9:00 WELLNESS EXERCISE<br>10:30-3:30 QUILTING GROUP<br>12:30 PINOCHLE<br><br><i>5:30 Rotary Black Party Committee</i><br><i>6:00 Church Lenton Book Study</i>  | <b>05</b> World Book Day<br>Int'l Day for Disarmament & Non-Proliferation Awareness<br><br>9:00 LINE DANCING<br>9:00 CHAIR YOGA<br>10:15 ASL STUDY GROUP<br>1:00 BINGO (50 cents/card)<br><i>3:00 Brain Health Coalition of M.C</i><br>3:30 L.I.F.E. After School<br>6:30pm Lemonweir 3-5 Music Concert<br><i>6:00 Noah's Ark Learning Ctr. Leadership</i>   | <b>06</b> 1836 Battle of Alamo ended<br>World Day of Prayer<br>Paralympic Winter Games<br>Opening Ceremony 2026<br>Employee Appreciation Day<br><br>9:00 WELLNESS EXERCISE<br>10:15 Music by Blaine Hackett<br><i>Sponsors: Volunteers his Time &amp; Talents</i><br>10:30 SPECIAL NEEDS OPEN GYM<br>1:00 BINGO & 1:00 The GAMERS<br>5-7pm or gone: Am. Legion Fish Fry<br>6:30pm-9 Tomah Band-O-Rama - THS<br>7:15 Woodsmen @ West Bend Power | <b>07</b> 1933: Monopoly Game<br>Alexander Graham Bell Day<br>World Plant Power Day<br>Nat'l Be Heard Day<br>Iditarod Sled Dog Races begin<br><br>8:30-3:30 MC Historical Society's Art & Craft Show at Meadow View Middle School in Sparta.<br>2:00 TCA CONCERT at THS 'The French Family Band' (country music)<br>5-10pm Open Night Fundraiser by Tomah Baseball Club at Recreation Park \$70 ticket<br>7:15 Woodsmen vs West Bend Power |
| <b>08</b> Daylight Savings Time Begins<br>Check Your Batteries day<br>Int'l Women's Day<br><br>9-11am Honor Flight Fundraiser Breakfast at American Legion \$8   | <b>09</b> 1959: Barbie Doll<br>World Kidney Day<br>Nat'l Heros & Benefactors Day<br><br>9:00 WELLNESS EXERCISE<br>9:00 BEGINNER LINE DANCE<br>10:05 Nutrition Health Support Grp.<br><i>1:00 City Dept. Head meeting .at City Hall</i><br>1:00 VA Caregiver Support Group<br>1:00 BINGO BASH (free-play 1)<br>3:30 L.I.F.E. After School<br>4:30-5:30 Free Community Meal<br>6:30 Committee of Whole at city hall                             | <b>10</b> Harriet Tubman Day<br>Int'l Bagpipe Day<br><i>Input Agenda Items for City Council mtg.</i><br>9:00 LINE DANCING<br>9:00 CHAIR YOGA<br>12:15 GAMES OF CHOICE<br>12:30 EUCHRE (\$2;10cent bump)<br>1:00 BRIDGE<br>3:00 TCA Board meeting- upstairs<br>3:30 L.I.F.E. After School   | <b>11</b> MOON - Last Quarter<br>World Plumbing Day<br>Johnny Appleseed Day<br>Nat'l Promposal Day<br><br>9:00 WELLNESS EXERCISE<br>10:30-3:30 SEWING DIVAS GROUP<br>12:30 PINOCHLE<br>4:30 Take the Mystery Out of M/C by Alice Ackerman, Elder Benefit Specialist, ADRC of Monroe County<br><i>5:30 Read Between the Lines Book Club</i><br><i>6:00 Church Lenton Book Study</i> | <b>12</b> Aztec New Year<br>1912: Girl Scouts of USA<br><br>9:00 LINE DANCING & CHAIR YOGA<br>10:15 ASL STUDY GROUP<br>11-1 Coffee &/or Memory Screening with Emily<br>1:00 BINGO (50 cents/card)<br>3-5:30pm Free Income Tax Assistance at WTC Tomah for those w/ income less than \$89,000 yr.<br>3:30 L.I.F.E. After School<br><i>6:15 Noah's Ark Learning Ctr. Leadership</i><br>7pm ACT Play: The Bunco Squad                                       | <b>13</b> 1961: Ken Doll<br>Nat'l K-9 Veterans Day<br>Nat'l Good Samaritan Day<br><br>9:00 WELLNESS EXERCISE<br>10:15 MUSIC: Jim Olson<br><i>Sponsors: Mary Larkin</i><br>10:30 SPECIAL NEEDS OPEN GYM<br>1:00 BINGO<br>1:00 The GAMERS<br>7pm ACT Play: The Bunco Squad \$20+\$1.83 fees=\$21.63<br>7pm Spassabend - THS  | <b>14</b> BD: Albert Einstein 1979-1955<br>Int'l Mathematics Day / Pi Day<br>Celebrate Scientists Day<br><br>1pm ACT Play: The Bunco Squad \$20+\$1.83 fees=\$21.63<br>1:30 Sparta Special Recreation \$10 Make birdfeeder, activities & Bingo at Barney Center. Prior Registration required.<br>4pm Let's Play Cards at American Legion followed by Basket Raffle & Dessert Auction - by Tomah FFA  |
| <b>15</b> Ides of March<br>World Consumer Rights Day<br>Paralympic Winter Games<br>Closing Ceremony 2026<br><br>1pm ACT Play: The Bunco Squad \$20+\$1.83 fees=\$21.63  | <b>16</b> BD: President James Madison<br>Freedom of Information Day<br>Nat'l Panda Day<br>NEWSLETTER DEADLINE<br><br>9:00 WELLNESS EXERCISE<br>9:00 BEGINNER LINE DANCE<br>10:05 Nutrition Health Support Grp.<br>10:30-3:30 BASKET WEAVING<br>1:00 BINGO (50 cents/card)<br>3:30 L.I.F.E. After School<br>4:30-5:30 Free Community Meal<br>6:30 City Council Meeting - city hall<br>7:00 School Board Meeting at RKLK                        | <b>17</b> ST. PATRICK'S DAY<br>1912: Camp Fire Girls Day<br>World Social Work Day<br>World Sleep Day<br><br>9:00 LINE DANCING & CHAIR YOGA<br><i>11:30/12-1:30 Rotary Meeting</i><br>12:15 GAMES OF CHOICE<br>12:30 EUCHRE (\$2;10cent bump)<br><i>2:00 WCSC Social Connection mtg.</i><br>3:30 L.I.F.E. After School  | <b>18</b> Global Recycling Day<br>Awkard Moments Day<br>Islamic: Ramadan ends sunset<br><br>9:00 WELLNESS EXERCISE<br>9-1:30 BETTER HEARING - Tom Vierling<br>10:30-3:30 QUILTING GROUP<br><br>12:30 PINOCHLE<br><br><i>6:00 Montessori Governance Board Mtg.</i><br><i>6:00 Church Lenton Book Study</i>  | <b>19</b> MOON - New /Let's Laugh Day<br>2003: Iraq War began<br>Islamic: Eid al-Fitr begins sunset<br><br>9:00 LINE DANCING & CHAIR YOGA<br>10:15 ASL STUDY GROUP<br>11-1 Coffee w/Janessa P. St. Croix Hospice<br>12:30 MEN'S SHED - Program: Travels in the American Southwest<br>1:00 BINGO (50 cents/card)<br>3:30 L.I.F.E. After School<br>6pm Candidate Form -Cranberry Lodge<br>6:30pm LaGrange 3-5 ElemConcert<br>7pm ACT Play: The Bunco Squad | <b>20</b> Vernal Equinox/1st Day Spring<br>BD:1928-2003: Mr. Fred Rogers<br>Islamic: Eid al-Fitr ends sunset<br><br>9:00 WELLNESS EXERCISE<br>10:15 Music: Shari Sarazin<br><i>Sponsors: Mary Larkin</i><br>10:30 SPECIAL NEEDS OPEN GYM<br>1:00 BINGO<br>1:00 The GAMERS<br>5-7pm or gone: Am. Legion Fish Fry<br>7pm ACT Play: The Bunco Squad \$20+\$1.83 fees=\$21.63  | <b>21</b> 2006: Twitter Created<br>Maple Syrup Saturday<br>Int'l Day of Forests<br>Int'l Elimination of Racial Discrimination Day<br>Int'l Sports Car Racing<br>World Poetry Day<br><br>1pm ACT Play: The Bunco Squad \$20+\$1.83 fees=\$21.63<br>4:30 AM VETS meeting   |
| <b>22</b> World Water Day<br>Int'l Day of the Seal<br>Int'l/Nat'l Goof-Off Day<br><br>SUNDAY FUNDAY 1-3 at HANDISHOP<br><br>1pm ACT Play: The Bunco Squad \$20+\$1.83 fees=\$21.63   | <b>23</b> Nat'l Puppy Day<br>Cuddly Kitten Day<br><br>9:00 WELLNESS EXERCISE<br>9:00 BEGINNER LINE DANCE<br>10:05 Nutrition Health Support Grp.<br><i>1:00 City Dept. Head meeting .at City Hall</i><br>1:00 VA Caregiver Support Group<br>1:00 BINGO (50 cents/card)<br>3:30 L.I.F.E. After School<br>4:30-5:30 Free Community Meal  | <b>24</b> 1999: Kosovo Campaign Began<br>Int'l Right to Truth Day<br><br>9:00 LINE DANCING<br>9:00 CHAIR YOGA<br>12:15 GAMES OF CHOICE<br>12:30 EUCHRE (\$2;10cent bump)<br>3:30 L.I.F.E. After School<br>AAUW's Women's History Month Event at ACT Theatre<br>6:30pm:Camp/Oakadale Elem.Music   | <b>25</b> MOON - First Quarter<br>Nat'l Medal of Honor Day<br>Tolkien Reading Day<br>Christian: Feast of Annunciation<br><br>9:00 WELLNESS EXERCISE<br>10:30-3:30 SEWING DIVAS GROUP<br>12:30 PINOCHLE<br><br><i>6:00 Church Lenton Book Study</i><br><i>6:00 Lion's Membership Meeting</i><br>6-9pm Open Mic at Brick Sip Haus  | <b>26</b> BD 1931-2015 Leonard Nimoy<br>Long Live & Prosper Day<br>Major League Baseball Opening<br><br>9:00 LINE DANCING & CHAIR YOGA<br>10:15 ASL STUDY GROUP<br>11-1 Coffee w/Tomah Health Staff Hospice & Palliative Care<br>1:00 BINGO (50 cents/card)<br>3:30 L.I.F.E. After School<br>5:30pm ACT: Mr Legs & Taste Tomah   | <b>27</b> World Theatre Day<br><br>9:00 WELLNESS EXERCISE<br>10:15 Music: Skip Jones<br><i>Sponsors: Mary Larkin</i><br>10:30 SPECIAL NEEDS OPEN GYM<br>1:00 BINGO<br>1:00 The GAMERS  | <b>28</b> 1891: Barnum & Bailey Day<br>Respect Your Cat Day<br>Jewish: Yom Ha Aliyah<br><br>5pm N.A.S.A Banquet (must be pre-registered to attend)   |
| <b>29</b> 2017Nat'l Vietnam War Vets Day<br>World Piano Day (88th day/year)<br>Nat'l Mom & Pop Business Owners Day<br>Holy/Passion Wk/Palm Sunday   | <b>30</b> Nat'l Doctor's Day<br>MC Economic Dev.& Tourism Conf at Havenwood in Sparta<br>Take A Walk In the Park Day<br>Christian: Holy Monday<br><br>9:00 WELLNESS EXERCISE<br>9:00 BEGINNER LINE DANCE<br>10:05 Nutrition Health Support Grp.<br>1:00 BINGO (50 cents/card)<br>3:30 L.I.F.E. After School   | <b>31</b> 1995: Somalia Campaign ended<br>1903: Nat'l Crayola Crayon Day<br>Int'l Transgender Day of Visibility<br>MC Economic Dev.& Tourism Conf at Havenwood in Sparta<br>Christian: Holy Tuesday<br><br>9:00 LINE DANCING<br>9:00 CHAIR YOGA<br>12:15 GAMES OF CHOICE<br>12:30 EUCHRE (\$2;10cent bump)   | <b>00</b>  | <b>00</b> MARCH<br><br>BIRTHSTONE: Amethyst; Bloodstone.<br>FLOWERS: Violet; Primrose.<br>COLORS: Light Blue & Yellow.<br>MEANING: Sincerity; Peace; Courage; Virtue; Faithfulness; Modesty.<br>ZODIAC: Aquarius 01-20 to 02-19 or Otter (Native American)   | <b>BIRTHDAYS</b><br><b>01: Kathy Bish</b><br>01: Renee Stroh<br>02: Carol Myers<br>04: Karla Roach<br>05: Vern Nauman<br>07: Rose Berry<br>07:Joanne Rezin<br>07: Dan Burton<br><b>07: Darlene Parkinson</b><br>09: Kensley Stewart<br><b>09: Sandy Chroninger</b><br><b>10:Hank Paulin</b><br>10:Abby Simone  | <b>BIRTHDAYS</b><br><b>12:Mike Peak</b><br><b>13:ShelbyFrei</b><br><b>15: Ken</b> Burkhalter<br>15: Carol Petranek<br><b>19: Tasha</b> Farmer<br><b>21: Randy Ball</b><br>22: Mary Feldkamp<br>22: Vicki Baker<br><b>22: Barb Goetzka</b><br>24:Leroy Christensen<br><b>25: Sharri Doyle</b><br><b>28: Marta Ziems</b>   |

|  |   |  |  |  |   |   |                          |   |
|--|---|--|--|--|---|---|--------------------------|---|
|  | <p>4:30-5:30 Free Community Meal<br/>6:30 AAUW# District 4 Spring Zoom mtg.</p> | <p>3-4:30 2<sup>nd</sup> Harvest Food at Rec.Park<br/>3:30 L.I.F.E. After School</p> |  | <p>Pisces 02-20 to 03-20<br/>or Wolf (Native American)</p> | <p>07: Felicia Brooks<br/>07: James Sherman</p> | <p>11: Grace Heim<br/>11: Evan Daniel</p> | <p>21: Melinda Hysel</p> | <p>29: Cindy Engstrom<br/>30: Doug Semrau</p> |
|--|---|--|--|--|---|---|--------------------------|---|

NOTES: Final **VOTING** for the "2026 Best of Tomah" Survey will be **open March 3 & close March 20**, if questions, contact Tomah Chamber & Visitors Center. /// **Grief Support Series** beginning week of March 9 – registration deadline is March 2 – call Hospice Touch at 608-374-0250.

DEPARTMENT OPERATIONS



**SENIOR & DISABLED SERVICES  
DEPARTMENT MONTHLY REPORT**

This report is a communication tool to keep you all updated.



**From the Editor**

**LIFE INSTRUCTION**

“Do all the good you can,  
By all the means you can,  
In all the ways you can,  
In all the places you can,  
At all the times you can,  
To all the people you can,  
As long as you ever can.  
~John Wesley

**MARCH  
2026**



“Hello” from Pam

“Happiness is not a destination.  
It is a method of life.” ~Burton Hills

**Everyday...**  
What are 3 things you are grateful for? ~Anonymous

**THE FOUR-WAY TEST**  
Of all the things we think, say, or do...

1. Is it the **TRUTH**?
  2. Is it **FAIR** to all concerned?
  3. Will it build **GOOD WILL & BETTER FRIENDSHIPS**?
  4. Will it be **BENEFICIAL** to all concerned?
- ~Rotary International

“Do battle against prejudice and discrimination whenever you find it.” ~Author Unknown

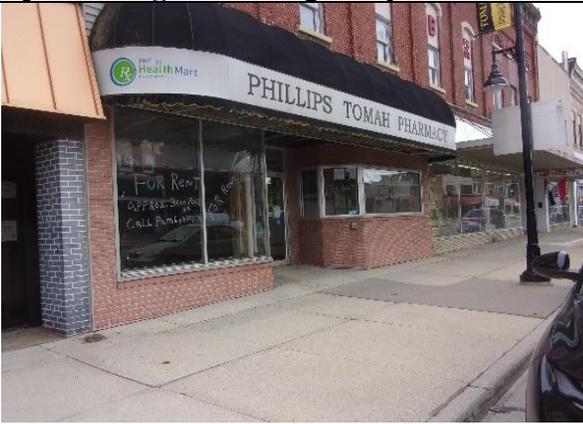
“The **purpose of activities** is not to kill time, but to make time live. Not to keep a person occupied, but to keep him/her refreshed. Not to offer an escape from life, but to provide a discovery for life”.  
~Author Unknown

**“Here at the Senior Center, we are all about making friends, being friends, keeping friends, and spending time with friends.”**  
~Pam Buchda

The **purpose of life** is to live it, to taste experience to the utmost, to reach out eagerly and without fear for newer and richer experience.  
~Eleanor Roosevelt  
“Laugh Often~ Live Well~ Love Much”

DEPARTMENT BUDGET & FINANCE

We do have two rental opportunities – office space or small retail place at 107 Milwaukee Street, and large retail or office space at 1004 Superior Avenue. Contact the senior center 608-374-7476 or email pbuchda@tomahwi.gov if you are interested and/or have questions.



Front of building 1004 Superior Ave.



Back of building 1004 Superior Ave.



Front of building 107 Milwaukee Street



Alley side of building 107 Milwaukee Street



Back door side of building 107 Milwaukee Street



**SENIOR & DISABLED SERVICES  
DEPARTMENT MONTHLY REPORT**

This report is a communication tool to keep you all updated.



**POLICY – RENTAL USE OF SENIOR CENTER**

**Are You having a family gathering? A class reunion?  
Need a place to meet? Check out the senior center.**

**There are some opportunities to...  
RENT A SPACE for events/meetings at the  
Senior Center.**

**APPLICATIONS ARE SUBJECT TO  
APPROVAL by City of Tomah's Senior &  
Disabled Services Director.**

*The City of Tomah and/or The City of Tomah's  
Senior & Disabled Services Department retains  
the ability to deny use of building based on  
availability of staff, activities/events scheduled,  
other bookings, history of usage/how facility  
was treated before, etc.*



Main room



Activity room



Kitchenette



Area for food set up

**RENT (and License Fees, if applicable) ARE DUE AND PAYABLE AT TIME OF APPLICATION.**

**PRIVATE APPLICANT**

Client, city resident \$92.00

Client, non-resident \$110.40

**PRIVATE APPLICANT**

Non-Client, city resident \$126.50

Non-Client, non-resident \$144.90

**PUBLIC/NON-PROFIT APPLICANT**

Public applicant, city resident \$10

Public applicant, Non-resident \$55

Private groups that are ongoing, regularly scheduled (ie: 2-4 times monthly, 4-12 times yearly, etc.) are half the above rents each time here.

**CLIENT:** Regularly comes to the senior center.

**RESIDENT:** Lives in the City of Tomah

**PUBLIC/NON-PROFIT:** Refers to clubs/service organizations that deal with service and civic involvement for the community, such as scholarships, good deed projects, etc.

**NON-CLIENT:** Does not regularly come to senior center.

**NON-RESIDENT:** Does not live in the City of Tomah

**PRIVATE:** Refers to farm organizations, industry, businesses, private parties or any other gatherings with the objective to make money not used for civic improvement.

DEPARTMENT OPERATIONS

**MISSION STATEMENT**

**The City of Tomah's Senior & Disabled Services Department's mission is to offer ongoing programs and services** (in the areas of recreation & leisure activities, and in educational & health programs) **and senior meals on a regular basis in a safe place for Tomah's citizens** (especially our senior and disabled people).

**Tomah Timberwolves**  **Credo**

*by Del Goetz*  
 Respect the elders. Teach the young.  
 Cooperate with the pack.  
 Play when you can. Hunt when you must.  
 Rest in between.  
 Share your affections. Voice your feelings.  
 Leave your mark.

**SENIOR & DISABLED SERVICES DEPARTMENT MONTHLY REPORT**



Listed are the City of Tomah's Senior & Disabled Services Department's **categories for goals and the main long-range goal(s) for each category**, as well as a monthly update in each category. Throughout the year, the Senior & Disabled Services Director has "mini"/short-term goals for each of the categories to help reach the main goals. As short-term goals are met and as new opportunities and information arise throughout the year, new "mini" goals are developed.

|    |   |
|----|---|
| 01 | <p><b>RECREATION &amp; LEISURE ACTIVITIES/GATHERING PLACE</b><br/> <b>GOAL(S):</b> To maintain &amp; grow programs, services, &amp; community events for the our citizens, especially senior and disabled citizens.</p>   |
| 02 | <p><b>EDUCATIONAL &amp; HEALTH PROGRAMS</b><br/> <b>GOAL(S):</b><br/>                 A) To gather information for referrals to assistance programs/services.<br/>                 B) To maintain and grow programs on educational, health, and assistance programs/services.</p>   |
| 03 | <p><b>DISABLED/SPECIAL NEEDS SERVICES</b><br/> <b>GOAL(S):</b><br/>                 A. MEDICAL EQUIPMENT NEEDS: To continue the Loan Closet free service.<br/>                 B. GENERAL NEEDS: To continue Giving Closet free service.<br/>                 C. SPECIAL NEEDS: To maintain and grow services for special needs population and their caregivers.<br/>                 D. DEMENTIA NEEDS: To continue to be involved in the Healthy Brain Coalition of Monroe County.</p>  |
| 04 | <p><b>VOLUNTEER PROGRAM</b><br/> <b>GOAL(S):</b> To maintain and build the volunteer program according to the needs of the department.</p>  |
| 05 | <p><b>COMMUNITY INVOLVEMENT/PUBLIC RELATIONS</b><br/> <b>GOAL(S):</b><br/>                 A. To continue to work on raising community awareness of the city's Senior &amp; Disabled Services Department and the Kupper-Ratsch Senior Center.<br/>                 B. To continue to build/maintain community partnerships.</p>   |
| 06 | <p><b>MEAL SITE</b><br/> <b>GOAL(S):</b><br/>                 A. To continue to provide a meal program at the senior center.<br/>                 B. To continue to partner with Monroe County ADRC to provide meals at the senior center.</p>  |
| 07 | <p><b>INCOME/BUDGET/DONATIONS</b><br/> <b>GOAL(S):</b> To operate within budget, and procure funds, as needed and available, for maintaining and/or expanding services.</p>   |
| 08 | <p><b>BUILDINGS/MAINTENANCE</b><br/> <b>GOAL(S):</b><br/>                 A. To maintain the building in good working order and a safe environment, and update, as needed, for safety and for changing/expanding needs.<br/>                 B. To manage the senior center rental buildings/spaces (which help fund senior center budget).<br/>                 C. To entertain possibilities and work with the Administrator and City Council toward toward the future plans of the second floor of the senior center buildings.</p>      |
| 09 | <p><b>SENIOR &amp; DISABLED SERVICES DEPARTMENT STAFF</b><br/> <b>GOAL(S):</b><br/>                 A. To maintain an effective, positive employee team for the city's Senior &amp; Disabled Services Department.<br/>                 B. To continue to be involved in professional organizations.<br/>                 C. To continue to pursue educational opportunities as they present themselves, are appropriate, and are within budget.<br/>                 D. To onboard the city-wide training program for department staff.</p> |



**SENIOR & DISABLED SERVICES  
DEPARTMENT MONTHLY REPORT**  
This report is a communication tool to keep you all updated.



**WELCOME TO THE KUPPER-RATSCH SENIOR CENTER**  
Are you looking for a place to meet people and/or for you and/or your friends/family to get together to play cards and/or other games?  
**Come in and join us!**  
I encourage people to stop down and visit with us, check us out and take a tour of the senior center.  
We have a nice place with friendly people, and it is warm in the winter cold and cool in the summer heat.

**ACTIVITIES/  
EVENTS**

-Activities & events are listed in our monthly newsletter & calendar, on the big “daily” board in senior center, and on the ‘Tomah Senior Center’ Facebook page.  
-If you have suggestions or a particular interest you would like to see happen, please share it with Pam at the senior center or at pbuchda@tomahwi.gov or 608-374-7476.



We are hoping there are some gardeners that are willing to **donate flowers to us** – we have **7 planters & 3 pots outside to fill with flowers** that we hope will bloom spring, summer, and into autumn. In the pictures you can see some of the planters and pots.



**CITY OF TOMAH’S KUPPER-RATSCH SENIOR CENTER 2026 MEMBERSHIP DUES**

| Members as of 03-04-2026 | Yearly Dues    | Monthly cost breakdown   | Category of Memberships   |
|--------------------------|----------------|--------------------------|---|
| 60                       | \$30.00        | represents \$ 2.50 month | RESIDENT of City of Tomah (who is senior &/or disabled)   |
| 41                       | \$60.00        | represents \$ 5.00 month | Non-Resident of Tomah (who is senior &/or disabled)   |
| 02                       | \$72.00        | represents \$ 6.00 month | RESIDENT of City of Tomah (who is not senior or disabled)   |
| 0                        | \$120.00       | represents \$10.00 month | Non-Resident of Tomah (who is not senior or disabled)   |
| <b>=103</b>              | <b>MEMBERS</b> |                          | (+ # of above Memberships covered by donators for those they chose to help because they knew those people needed assist.) |
| 7                        | \$4.00         |                          | Guest Day Pass (adult 18+ years old)  |
| 2                        | \$1.00         |                          | Guest Day Pass (Minors 2 -17 years old))  |
|                          | Free           |                          | Guest Day Pass (Infants 0-1)  |
| 3                        |                |                          | Membership Scholarship Donations  |

**NOTES:** -At the City of Tomah’s Kupper-Ratsch Senior Center, seniors are defined as 50 or more years.  
-Due to some specific donations, we do have some Membership Scholarships available based on financial need, please bring last year’s income info (such as income tax form) to the Director.



## SENIOR & DISABLED SERVICES DEPARTMENT MONTHLY REPORT



### KUPPER-RATSCH SENIOR CENTER ATTENDANCE

**NOTE:** We do not always see/know how many people are in some evening &/or weekend activities or coming to the Traveling Office Hours, using the Giving Closet, or the Library, or the Reading Table, Etc. We can tell, later, that these services have been used, but not by how many people. So, we use the + sign to denote that, above the numbers recorded, additional people have used our services.

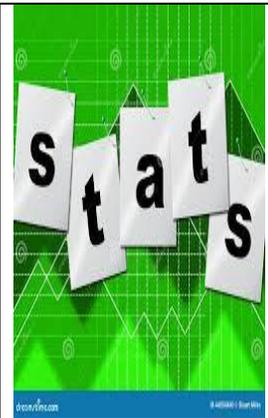
| Month           | #Usage | Vol.s | Days/Evenings Open           | Month            | #Usage  | Vol.s  | Days/Evenings Open             |
|-----------------|--------|-------|------------------------------|------------------|---------|--------|--------------------------------|
| <b>January</b>  |        |       |                              | <b>July</b>      |         |        |                                |
| 2026            | 1,541+ | 198+  | 26-01 Sun.,11 Eve.& 01 Sat.  | 2026             | +       | +      | xx-xx Sun., xx Eve.& xx Sat.   |
| 2025            | 1,795+ | 202+  | 24-01 Sun.,14 Eve.& 01 Sat.  | 2025             | 1,974+  | 219+   | 24-01 Sun.,16 Eve.& 01 Sat.    |
| 2024            | 1,487+ | 206+  | 25-01 Sun.,04 Eve.& 01 Sat.  | 2024             | 1,620+  | 175+   | 20-01 Sun.,08 Eve.& 01 Sat.    |
| 2023            | 1,387+ | 187+  | 23-01 Sun.,04 Eve.& 01 Sat.  | 2023             | 1,741+  | 203+   | 24-03 Sun.,01 Eve.& 01 Sat.    |
| 2022            | 856+   | 93+   | 24-01 Sun.,01 Eve.& 02 Sat.  | 2022             | 1,215+  | 161+   | 21-01 Sun.,05 Eve.& 00 Sat.    |
| 2021            | 407    | 21+   | 20-00 Sun.,02 Eve.& 01 Sat.  | 2021             | 1,078+  | 71+    | 21-01 Sun.,05 Eve.& 01 Sat.    |
| 2020            | ---    | ---   | 25-01 Sun.,02 Eve.& 01 Sat.  | 2020             | 586+    | 69+    | 24-01 Sun.,02 Eve.& 01 Sat.    |
| <b>February</b> |        |       |                              | <b>August</b>    |         |        |                                |
| 2026            | 1,807+ | 238+  | 21-01 Sun.,13 Eve.& 01 Sat.  | 2026             | +       | +      | xx-xx Sun., xx Eve.& xx Sat.   |
| 2025            | 1,688+ | 214+  | 24-02 Sun.,14 Eve.& 02 Sat.  | 2025             | 1,905+  | 205+   | 23-01 Sun.,02 Eve.& 01 Sat.    |
| 2024            | 1,847+ | 271+  | 27-04 Sun.,10 Eve.& 02 Sat.  | 2024             | 1,738+  | 190+   | 26-02 Sun.,09 Eve.& 02 Sat.    |
| 2023            | 1,626+ | 207+  | 21-01 Sun.,02 Eve.& 01 Sat.  | 2023             | 2,201+  | 239+   | 28-03 Sun.,02 Eve.& 02 Sat.    |
| 2022            | 1,039+ | 111+  | 19-00 Sun.,02 Eve.& 00 Sat.  | 2022             | 1,486+  | 202+   | 25-01 Sun.,04 Eve.& 01 Sat.    |
| 2021            | 383+   | 20+   | 20-00 Sun.,01 Eve.& 01 Sat.  | 2021             | 1,253+  | 139+   | 24-01 Sun.,04 Eve.& 01 Sat.    |
| 2020            | ---    | ---   | 22-01 Sun.,01 Eve.& 01 Sat.  | 2020             | 620+    | 74+    | 24-01 Sun.,02 Eve.& 02 Sat.    |
| <b>March</b>    |        |       |                              | <b>September</b> |         |        |                                |
| 2026            | +      | +     | xx-xx Sun., xx Eve.& xx Sat. | 2026             | +       | +      | xx-xx Sun., xx Eve.& xx Sat.   |
| 2025            | 1,976+ | 208+  | 22-02 Sun.,11 Eve.& 01 Sat.  | 2025             | 2,002+  | 203+   | 23-01 Sun., 08 Eve.& 01 Sat.   |
| 2024            | 1,902+ | 241+  | 25-02 Sun.,14 Eve.& 02 Sat.  | 2024             | 1,524+  | 166+   | 22-01 Sun.,05 Eve.& 01 Sat.    |
| 2023            | 2,349+ | 263+  | 26-01 Sun.,06 Eve.& 02 Sat.  | 2023             | 1,927+  | 208+   | 24-03 Sun.,06 Eve.& 01 Sat.    |
| 2022            | 1,390+ | 138+  | 24-01 Sun.,05 Eve.& 00 Sat.  | 2022             | 1,332+  | 170+   | 22-01 Sun.,06 Eve.& 01 Sat.    |
| 2021            | 617+   | 37+   | 23-00 Sun. 01 Eve.& 01 Sat.  | 2021             | 1,134+  | 112+   | 23-01 Sun.,08 Eve.& 01 Sat.    |
| 2020            | ---    | ---   | 16-00 Sun.,00 Eve.& 00 Sat.  | 2020             | 595+    | 59+    | 23-01 Sun.,03 Eve.& 01 Sat.    |
| <b>April</b>    |        |       |                              | <b>October</b>   |         |        |                                |
| 2026            | +      | +     | xx-xx Sun., xx Eve.& xx Sat. | 2026             | +       | +      | xx-xx Sun., xx Eve.& xx Sat.   |
| 2025            | 2,137+ | 231+  | 24-01 Sun.,14 Eve.& 01 Sat.  | 2025             | 2,406+  | 312+   | 29-15 Sun.,15 Eve.& 01 Sat.    |
| 2024            | 1,872+ | 255+  | 26-03 Sun.,08 Eve.& 01 Sat.  | 2024             | 2,670+  | 270+   | 27-3 Sun,12-23 Eve.& 1 Sat.    |
| 2023            | 1,870+ | 232+  | 26-01 Sun.,06 Eve.& 02 Sat.  | includes         | Hallowe | enPart | Start include LIFE in evening. |
| 2022            | 1,340+ | 138+  | 21½-1 Sun,09 Eve.& 00 Sat.   | 2023             | 2,370+  | y      | 26-03 Sun,11 Eve.& 01 Sat.     |
| 2021            | 689+   | 43+   | 21-00 Sun.,01 Eve.& 01 Sat.  | 2022             | 1,736+  | 282+   | 21- 1 Sun.,07 Eve.& 01 Sat.    |
| 2020            | ---    | ---   | 00-00 Sun., 00 Eve.& 00      | 2021             | 1,410+  | 244+   | 24 -2 Sun.,08 Eve.& 01 Sat.    |
|                 |        |       |                              | 2020             | 602+    | 142+   | 25 -1 Sun.,03 Eve.& 02 Sat.    |
|                 |        |       |                              |                  |         | 71+    |                                |
| <b>May</b>      |        |       |                              | <b>November</b>  |         |        |                                |
| 2026            | +      | +     | xx-xx Sun., xx Eve.& xx Sat. | 2026             | +       | +      | xx-xx Sun., xx Eve.& xx Sat.   |
| 2025            | 2,031+ | 225+  | 22-01 Sun.,07 Eve.& 01 Sat.  | 2025             | 1,749+  | 218+   | 20-00 Sun.,13 Eve.& 02 Sat.    |
| 2024            | 1,758+ | 246+  | 24-01 Sun.,03 Eve.& 01 Sat.  | 2024             | 1,785+  | 226+   | 24-03 Sun.,13 Eve.& 02 Sat.    |
| 2023            | 1,898+ | 247+  | 24-01 Sun.,04 Eve.& 01 Sat.  | 2023             | 1,862+  | 236+   | 25-03 Sun.,07 Eve.& 02 Sat.    |
| 2022            | 1,426+ | 128+  | 22-01 Sun.,07 Eve.& 00 Sat.  | 2022             | 1,322+  | 228+   | 21-01 Sun.,05 Eve.& 01 Sat.    |
| 2021            | 657+   | 37+   | 20-00 Sun.,03 Eve.& 01 Sat.  | 2021             | 1,101+  | 122+   | 20-01 sun.,05 Eve.& 01 Sat.    |
| 2020            | ---    | ---   | 00-00 Sun.,00 Eve.& 00 Sat.  | 2020             | 510+    | 76+    | 20-00 Sun.,01 Eve.& 01 Sat.    |
| <b>June</b>     |        |       |                              | <b>December</b>  |         |        |                                |
| 2026            | +      | +     | xx-xx Sun., xx Eve.& xx Sat. | 2026             | +       | +      | xx-xx Sun., xx Eve.& xx Sat.   |
| 2025            | 1,902+ | 206+  | 22-01 Sun.,04 Eve.& 01 Sat.  | 2025             | 1,568+  | 242+   | 20-00 Sun., 13 Eve.& 01 Sat.   |
| 2024            | 1,588+ | 212+  | 23-01 Sun.,04 Eve.& 02 Sat.  | 2024             | 1,574+  | 230+   | Sat.                           |
| 2023            | 1,795+ | 224+  | 25-01 Sun.,01 Eve.& 02 Sat.  | 2023             | 1,644+  | 242+   | 21-00 Sun.,10 Eve.& 01 Sat.    |
| 2022            | 1,461+ | 162+  | 23-01 Sun.,06 Eve.& 00 Sat.  | 2022             | 1,230+  | 219+   | 21-01 Sun.,03 Eve.& 01 Sat.    |
| 2021            | 965+   | 44+   | 22-01 Sun.,06 Eve.& 01 Sat.  | 2021             | 1,006+  | 88+    | 21-00 Sun.,06 Eve.& 01 Sat.    |
| 2020            | 270+   | 26+   | 14-01 Sun.,02 Eve.& 00 Sat.  | 2020             | 452+    | 48+    | 22-01 Sun.,05 Eve.& 01 Sat.    |
|                 |        |       |                              |                  |         |        | 22-00 Sun.,01 Eve.& 01 Sat.    |
|                 |        |       |                              | 2026             | +       | +      | <b>TOTALS</b>                  |
|                 |        |       |                              | 2025             | 23,133+ | 2,685+ |                                |
|                 |        |       |                              | 2024             | 21,365+ | 2,688+ |                                |
|                 |        |       |                              | 2023             | 22,670+ | 2,770+ |                                |
|                 |        |       |                              | 2022             | 15,833+ | 1,994+ |                                |
|                 |        |       |                              | 2021             | 10,700+ | 876+   |                                |
|                 |        |       |                              | 2020             | 3,635+  | 423+   |                                |

HISTORY OF ATTENDANCE FACTORS: Did not take attendance before COVID. City senior center & County meal site closed due to COVID on March 17. Senior Center reopened on June 15, 2020 with full Precautions. We started taking attendance on June 15, 2020. January 2021 masks still required. July 26, 2021 County meal site reopened with masks optional at senior center.



## SENIOR & DISABLED SERVICES DEPARTMENT MONTHLY REPORT

This report is a communication tool to keep you all updated.



### LOAN CLOSET USAGE EACH MONTH

Throughout the year, people come in needing durable medical equipment (*for themselves, for their parent, for their child*) at one of their most stressful times (ie: accident, major health event, surgery, etc.). Often, since it was unplanned, do not have money saved up to be able to buy equipment.

The following quotes are representative of a lot of statements/questions we hear...  
 “How much does it cost, I have \$10 to my name, but I can no longer hold my husband up in the shower, so he needs a shower chair.”  
 “My father needs a wheelchair, the ‘care worker’ ordered one, but it will not come in for 4 to 6 weeks, and he needs one now but has no money to pay for one. Do you have one we could use until it comes in?”  
 “My daughter broke her leg, insurance will not pay for crutches, do you have some she can use until she heals?”

| Month           | #Donations | Days Donated of Open Days | Month            | #Donations | Days Donated of Open Days |
|-----------------|------------|---------------------------|------------------|------------|---------------------------|
| <b>January</b>  |            |                           | <b>July</b>      |            |                           |
| 2026            | 39         | 18 days of 21 days open   | 2026             | xx         | xx days of xx days open   |
| 2025            | 44         | 19 days of 24 days open   | 2025             | 51         | 20 days of 24 days open   |
| <b>February</b> |            |                           | <b>August</b>    |            |                           |
| 2026            | 44         | 18 days of 21 days open   | 2026             | xx         | xx days of xx days open   |
| 2025            | 44         | 19 days of 24 days open   | 2025             | 58         | 21 days of 23 days open   |
| <b>March</b>    |            |                           | <b>September</b> |            |                           |
| 2026            | xx         | xx days of xx days open   | 2026             | xx         | xx days of xx days open   |
| 2025            | 65         | 19 days of 22 days open   | 2025             | 61         | 21 days of 23 days open   |
| <b>April</b>    |            |                           | <b>October</b>   |            |                           |
| 2026            | xx         | xx days of xx days open   | 2026             | xx         | xx days of xx days open   |
| 2025            | 56         | 20 days of 24 days open   | 2025             | 55         | 19 days of 29 days open   |
| <b>May</b>      |            |                           | <b>November</b>  |            |                           |
| 2026            | xx         | xx days of xx days open   | 2026             | xx         | xx days of xx days open   |
| 2025            | 68         | 20 days of 22 days open   | 2025             | 51         | 16 days of 20 days open   |
| <b>June</b>     |            |                           | <b>December</b>  |            |                           |
| 2026            | xx         | xx days of xx days open   | 2026             | xx         | xx days of xx days open   |
| 2025            | 55         | 21 days of 22 days open   | 2025             | 43         | 17 days of 20 days open   |

2025: 232 days Loan Closet used of 277 days open – 651 times used.



### DONATIONS RECEIVED EACH MONTH

Throughout the year, we receive sponsorships and donations from individuals, organizations, and businesses.

We are very Grateful!!! It all makes a difference. Thank You!!!

| Month           | #Donations | Days Donated of Open Days | Month            | #Donations | Days Donated of Open Days |
|-----------------|------------|---------------------------|------------------|------------|---------------------------|
| <b>January</b>  |            |                           | <b>July</b>      |            |                           |
| 2026            | 52         | 17 days of 21 days open   | 2026             | xx         | xx days of xx days open   |
| 2025            | 81         | 22 days of 24 days open   | 2025             | 59         | 19 days of 24 days open   |
| <b>February</b> |            |                           | <b>August</b>    |            |                           |
| 2026            | 63         | 16 days of 21 days open   | 2026             | xx         | xx days of xx days open   |
| 2025            | 43         | 16 days of 24 days open   | 2025             | 78         | 21 days of 23 days open   |
| <b>March</b>    |            |                           | <b>September</b> |            |                           |
| 2026            | xx         | xx days of xx days open   | 2026             | xx         | xx days of xx days open   |
| 2025            | 57         | 19 days of 22 days open   | 2025             | 69         | 21 days of 23 days open   |
| <b>April</b>    |            |                           | <b>October</b>   |            |                           |
| 2026            | xx         | xx days of xx days open   | 2026             | xx         | xx days of xx days open   |
| 2025            | 86         | 20 days of 24 days open   | 2025             | 82         | 21 days of 29 days open   |
| <b>May</b>      |            |                           | <b>November</b>  |            |                           |
| 2026            | xx         | xx days of xx days open   | 2026             | xx         | xx days of xx days open   |
| 2025            | 69         | 20 days of 22 days open   | 2025             | 58         | x17 days of 20 days open  |
| <b>June</b>     |            |                           | <b>December</b>  |            |                           |
| 2026            | xx         | xx days of xx days open   | 2026             | xx         | xx days of xx days open   |
| 2025            | 59         | 21 days of 22 days open   | 2025             | 52         | 18 days of 20 days open   |

2025: 235 days Donations received of 277 days open with total of 793 donations.



**SENIOR & DISABLED SERVICES  
DEPARTMENT MONTHLY REPORT**

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**02 EDUCATIONAL & HEALTH PROGRAMS**

**Tax Assist in 2026 for 2025 Taxes**

The City of Tomah’s Senior & Disabled Services Department is pleased to announce that this year we will have **Volunteer(s) to assist you with your tax forms at the Kupper Ratsch Senior Center. This free, confidential service is open to low – moderate income residents with a focus given to adults 60 or older.**

**The Volunteers will assist you doing your taxes online with the Free File Federal & State forms. If you have a laptop, please bring it,** otherwise we will utilize the laptop & desk printer dedicated to tax assistance at the Senior Center.

**You will need an email address and access to it for this free, online tax submission.**

**Volunteer(s) will be here in February and March on Thursdays from 10:30am to 3:00pm.**

This service is free; however, **reservations are required.** **Appointments can be made starting Monday, January 5<sup>th</sup> by calling Pam at the senior center 608-374-7476 between 9:00am – 4:00pm Monday through Friday, except holidays/special events.**

|                |   |
|----------------|---|
| <b>DATE</b>    | <b>Thursdays in February &amp; March 2026</b>       |
| <b>TIMES</b>   | <b>By Appointment only -11:00, 12:30 or 2:00</b>    |
| <b>PLACE</b>   | <b>Kupper Ratsch Senior Center</b>                  |
| <b>COST</b>    | <b>Free</b>   |
| <b>CONTACT</b> | <b>Pam, Senior &amp; Disabled Services Director</b> |

**You will need an email address, and to bring your tax information, including...**

|  |  |
|--|--|
| <ul style="list-style-type: none"> <li>-Copy of last year’s income tax return(s)</li> <li>-Property Tax bills</li> <li>-W-2 forms from each employer</li> <li>-Unemployment compensation statements</li> <li>-SSA-1099 form if you were paid Social Security benefits</li> <li>-All 1099 forms (1099-INT, 1099-DIV, 1099-B, etc.) showing interest and/or dividends and documentation showing original purchase price of sold assets</li> <li>-1099-misc. showing any miscellaneous income</li> <li>-1099-R form if you received a pension or annuity</li> <li>-Capital Gains information</li> <li>-Deductible Items; Mortgage expenses, tax receipts</li> </ul> | <ul style="list-style-type: none"> <li>-Healthcare Forms 1095 A, B or C, Marketplace exemption letters</li> <li>-All forms indicating federal and state income tax paid</li> <li>-Any recent IRS or state tax department correspondence</li> <li>-Dependent care provider information (name, employer ID, Social Security number)</li> <li>-All receipts or cancelled checks if itemizing deductions</li> <li>-Social Security cards or other official documentation for yourself and all dependents</li> <li>-Government-issued photo ID for the taxpayer(s) on the return</li> <li>-Checking or Savings Account information for direct deposit of refund or balance due</li> </ul> |
|--|--|

**TAKE THE MYSTERY OUT OF MEDICARE**



**DATE: Wednesday, March 11, 2026**  
**TIME: 4:30pm to 6:00pm**  
**PLACE: Kupper-Ratsch Senior Center**  
**COST: FREE**  
**RESERVATION: See contact info. →**

**CONTACT:**  
 Alice Ackerman,  
 Elder Benefit Specialist  
 ADRC of Monroe County  
 608-269-8693  
 Alice.Ackerman@co.monroe.wi.us

**Turning 65 soon? Have Questions about what the different parts of Medicare are and what each one provides? Already on Medicare and have questions about specific coverage issues.**

Alice Ackerman, Elder Benefit Specialist with the Aging and Disability Resource Center (ADRC) will be giving a presentation on the different sections of Medicare – Parts A, B, C & D.

It will include what each part covers as well as what deductibles and copays may apply.

Other topics discussed will include the difference between public and private Medicare options to cover the 20% that Medicare doesn’t cover as well as any new features for 2025.



## SENIOR & DISABLED SERVICES DEPARTMENT MONTHLY REPORT

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### 04 VOLUNTEER PROGRAM

#### VOLUNTEER RECEPTIONISTS NEEDED

We have small check-in desks for members near the front and back doors.  
We hope to have volunteers interested in being Volunteer Receptionists.



**DATE:** MONDAY thru FRIDAY opportunities...  
**TIME:** SIGN UP FOR SHIFTS for either the front door or back door areas. The four daily shifts are:  
8:30am to 10:30am; 10:30am to 12:30pm;  
12:30pm to 2:30pm; 2:30pm to 4:30pm;  
**PLACE:** Kupper-Ratsch Senior Center

**CONTACT**  
Pam at  
senior center



#### **2026 VOLUNTEERS** (from last newsletter to this newsletter):

June Abbott; John & Rose & Libby Berry; Pat Block; Duane & Paulette Bolton; Pam Buchda; John Dostal; Marvin Parker; Anna Mae Rudolph; Cathy Scherreiks; Stephen & Lauri Shumway.

**SENIOR & DISABLED BOARD:** Sandi Bloom; Sue Greeno; Jenna Moser; Evelyn Noyes; Lauri Shumway; Shawn Zabinski; Mayor Paul Dwyer.

**SPECIAL NEEDS ADVISORY GROUP:** Patty Ambort; Amy Betcher; Liz Brown; Ashley Gerke; Lauri Shumway; Stephanie Squires; Renee Stroh.

**SUNDAY-FUNDAY VOLUNTEERS:** Patty Ambort; Rose Berry; Liz Brown; Ashley Gerke; Lauri Shumway; Stephanie Squires; Renee Stroh.

**L.I.F.E. Program=SENIOR CENTER VOLUNTEERS:** Staff: Karen Olson; Joey Davis; Peggy Meiners; Jill Montgomery; Pat Reis; and students.

**BASKET WEAVING CLASS:** Rose Berry; Monica Haun; Barb Stoda;

**BINGO CALLERS:** June Abbott; Rose Berry; Mary Boettcher; Dan Burton; Richard Gegenfurtner; Marvin Henricks; Julie Kemnitz;

**IT VOLUNTEERS:** Gayle Johnson; Lavonne Smith;

**OTHER GROUP FACILITATORS:** John & Rose Berry; Sandi Bloom; Trudi Brohmer; Siegrun Horst; Doris Kelley; Enid Mistele; Sue O'Neil; Al Pasch; Lauri Shumway.

**MEAL TIME VOLUNTEERS:** Tom Abbott; Paulette Bolton; Marvin Parker; Leta Nofsinger;

**MEN SHED VOLUNTEERS:** Brad & Kathy Hillestad;

**MUSIC VOLUNTEERS:** Gary Felber; Blaine Hackett; Blaine Meyer; Michael Slater.

**RECEPTIONIST VOLUNTEERS:**

**TAX ASSIST VOLUNTEERS:** Kitty Gnewikow;

**HALLOWEEN VOLUNTEERS:** Tom Abbott; Paulette Bolton; Marvin Parker;

**CHRISTMAS PARTY VOLUNTEERS:**

**ART & CRAFT FAIR FUNDRAISER VOLUNTEERS:**

**CULVERS TIP NIGHT FUNDRAISER VOLUNTEERS:**



**THANK YOU SO VERY MUCH FOR YOUR DONATIONS OF YOU TIME & SERVICES. YOU MAKE A DIFFERNCE! YOU ARE APPRECIATED!**

~Pam Buchda, Paulette Bolton, & John Berry Senior & Disabled Services Staff

NOTE: If I have misspelled anyone's name, or missed someone on the list, I am so sorry. Please let me know.



**SENIOR & DISABLED SERVICES  
DEPARTMENT MONTHLY REPORT**

This report is a communication tool to keep you all updated.



**05 COMMUNITY INVOLVEMENT/PUBLIC RELATIONS,**

**OTHER COMMUNITY INVOLVEMENT**

- Ongoing: Maintain existing and building new relationships, contacts, involvements and partnerships with community organizations and businesses.
- Yearly-Autumn: We have a senior center booth at the Healthy Aging Expo in Tomah.
- Yearly: Organizing the free Tomah Area Annual Community Halloween Party on Oct 31 (since 1990).
- Yearly-February: Senior Center involvement in community event - Freeze Fest Bingo, Euchre & Potluck Supper.
- February 13 & 14: Taking part in the Tomah Vendors Market at 1103 Superior Ave. Tomah.
- February 23: Attended the Annual Chamber Banquet.
- February 27: Representing the senior center, John Berry, staff & Rose Berry, volunteer did a program for spouses/guests at the Wisconsin Electrical Trade Council (WETC) Conference in Tomah on American Sign Language and Basket Weaving – two ongoing programs offered here at the senior center.

**PUBLIC RELATIONS**

- Ongoing: Give tours, explain programs, hand out calendars, listen and visit.
- Ongoing: Many requests for assistance with finding/contacting to resources for various needs.
- Ongoing: Work on communication tool - monthly Senior & Disabled Services Dept. Newsletter.
- Ongoing: Work on communication tool - information on Facebook-Tomah Senior Center.
- Ongoing: Work on communication tool - information on City of Tomah’s website.
- Ongoing: Work on communication with Tomah Chamber of Commerce.

**DEPARTMENT BUDGET & FINANCE**

**07. INCOME/BUDGET/DONATIONS,  SENIOR CENTER FUNDRAISING**

**DONATION WISH LISTS**

| <b>REGULAR ONGOING NEEDS</b>   | <b>WISHING FOR</b>  | <b>WISH UPON A DREAM</b>   |
|--|---|--|
| -Snacks (for 2pm daily snack time)<br>-Coffee: regular & decaf<br>-Creamers<br>-Sugar & sugar sub packets<br>-Hot chocolate packets<br>-Bingo Bash items for prizes (Shelf food, treats, TP, paper towels, cleaners, personal items, jewelry, knick-knacks, gently used treasures, etc.) | -Popcorn Machine Stand (\$1,700.00 specific brand and measurements)<br>-Table Top 3 Panel Portable Display Board & white board with carrying case. (\$300.00)<br>-Bike Rack for outside the senior center. (\$500.00)<br>-Commercial Vacuum Cleaner | -Building: Point tuck outside (bricks/cement blocks that need it)<br>-Building: Painting outside (over the “baby-poo” yellow).<br>-Building: New 1 <sup>st</sup> floor flooring<br>-Building: Elevator all 3 floors<br>-Van(handicapped-like n.a.s.a. van) |
| -n.a.s.a. has adopted this project: Trishaw E-bike (last I heard it is being ordered directly from out of country manufacturer). The Trishaw e-bike & accessories will cost about \$17,000. We have a volunteer willing to start this community program & take people on rides.          |   |  |



**SENIOR & DISABLED SERVICES  
DEPARTMENT MONTHLY REPORT**

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**07. INCOME/BUDGET/DONATIONS.**



**SENIOR CENTER  
FUNDRAISING**

**DONATORS** since last newsletter:



*Anonymous*; June Abbott; Gene Alderman; Michelle Babcock; James Becher; John & Rose Berry; Kathy Bish; Marci Bolden; Duane & Paulette Bolton; Lavena Brady; Jean Brasic; Marian Brieske; Pam Buchda; Leona & Pauline Clark; Chaplin Mike Crowley of Marine Corp League of BRF; Mary Davis; Diana Dombrowski; John Dostal; Tom Feldkamp; 4-H; Richard Gegenfurtner; Joslynn Gudim; Alyson Hefner; Siegrun Horst; Pat Johnson; Jeff Kett; Chris King; Ruth Klug; Dennis & Jan Koranda; Madonna Kuderer; Rebekah Leach; Renee McGuire; Jill Montgomery; Carol Myers; Cathy Neuman; Sharon Organ; Rita Perrigo; Earl Rinehart; Marilyn Ratliff; Joanne Rezin; Sue Rezin; Cathy Scherreicks; Tomah Health Hospice; Samantha Turmel; Ashley Waege; Mary Wallerman; Anne Wallus; Debbie Waltemath; Lori Welcher;

**DONATORS IN YEAR 2026**

**THANK YOU SO VERY MUCH FOR YOUR DONATIONS OF MONEY, GOODS, &/or SERVICES.  
YOU MAKE A DIFFERENCE! YOU ARE APPRECIATED!**

|  |  |   |  |   |
|--|--|---|--|---|
| June Abbott<br>Barb Aker<br>Gene Alderman<br>Patty Ambort<br><i>Anonymous</i><br>Michelle Babcock<br>Fran Baldwin<br>Nick Barter<br>James Becher<br>Diane Behrens<br>John & Rose Berry<br>Kathy Bish<br>Mary Boettcher<br>Marci Bolden<br>Duane & Paulette Bolton<br><b>Boys &amp; Girls Club</b><br>Lavena Brady<br>Jean Brasic | Marian Brieske<br>Megan Buchanan<br>Pam Buchda<br>Sue Butterfuss<br>Leon & Pauline Clark<br>Connie Cox<br><b>Chaplin Mike<br/>Crowley of Marine<br/>Corp League-BRF</b><br>Mary Davis<br>Diana Dombrowski<br>John Dostal<br>Tom Feldkamp<br><b>4-H</b> | Richard Gegenfurtner<br>Joslynn Gudim<br>Alyson Hefner<br>Siegrun Horst<br>Doris Johnson Estate<br>Pat Johnson<br>Terry & Maureen Juracich<br>Doris Kelley<br>Jeff Kett<br>Chris King<br>Ruth Klug<br>Karen & Terry Kopenhafer<br>Dennis & Jan Koranda<br>Madonna Kuderer<br>Darold Kukowski<br>Pat Kvistad<br>Rebekah Leach<br>Anna Lord | Renee McGuire<br>Sarah McKune<br>Jill Montgomery<br>Arol Myers<br>Cathy Neuman<br>Eara & Leta Nofsinger<br>Jane O'Connor<br>Carter Ollendick<br>Ken & Sue Olsen<br>Sharon Organ<br>Bonnie Owen<br>Al Pasch<br>Rita Perrigo<br>Pete & Trudy Peterson<br>Mary Pierce<br>Marilyn Ratliff<br>Joanne Rezin<br>Sue Rezin | Earl Rinehart<br>Chuck Roeske Family<br>Betty Roscovius<br><b>Savvy Sisters</b><br>Cathy Scherreicks<br>Jeff & Roxanne Schwanz<br>Sue Sherman<br><b>Mike Stoikes</b><br><b>Tomah Health Hospice</b><br>Samantha Turmel<br>Ashley Waege<br>Mary Wallerman<br>Anne Wallus<br>Debbie Waltemath<br>Lori Welcher<br>Shawn Zabinski<br>Jamie, Handishop staff |
|--|--|---|--|---|

*-Ongoing: Other Donations/Sponsors.*

|                         |                       |                                   |  |                     |  |
|-------------------------|-----------------------|-----------------------------------|--|---------------------|--|
|                         |                       | <b>2026 MONETARY GIFTS</b>        |  |                     |  |
| <b>\$1,000 &amp; Up</b> | <b>\$500 to \$999</b> | <b>\$250-\$499</b><br>-Pam Buchda | <b>\$100-\$249</b><br>-Paulette Bolton<br>-Pete & Trudy Peterson | <b>\$50 to \$99</b> | <b>\$Up to \$49</b><br>-Kathy Bish<br>-Mary Davis<br>-Joslynn Gudim<br>-Doris Johnson Estate<br>-Doris Kelley<br>-Darold Kukowski<br>-Al Pasch<br>-Betty Roscovius<br>-Lori Welcher<br>-Shawn Zabinski |





**SENIOR & DISABLED SERVICES  
DEPARTMENT MONTHLY REPORT**

This report is a communication tool to keep you all updated.



|                                     |  |                                      |
|-------------------------------------|--|--------------------------------------|
| <b>07. INCOME/BUDGET/DONATIONS,</b> |  | <b>SENIOR CENTER<br/>FUNDRAISING</b> |
|-------------------------------------|--|--------------------------------------|

**-Ongoing: Fundraising for Specific Programs/Projects:**

| 2026 MUSIC SPONSORSHIPS   |                    |                                    |                   |
|---|--------------------|------------------------------------|-------------------|
| <b>\$500 &amp; up</b>   | <b>\$250-\$499</b> | <b>\$100-\$249</b><br>-Bonnie Owen | <b>Up to \$99</b> |
| <b>MUSICIANS THAT SPONSOR THEMSELVES BY VOLUNTEERING THEIR TIME &amp; TALENTS ARE:<br/>Gary Felber; Blaine Hackett; Shannon Hogie; Blaine Meyer; &amp; Michale Slater. THANK YOU!!!</b> |                    |                                    |                   |

Music is good for the soul.  
It touches us and fills us.  
It reminds us of past memories and creates new memories.  
It brings us together.  
It is a celebration of life.

According to researchers singing uses both sides of the brain and takes people's minds off their worries, so it is a stress reducer. Singing also boosts oxygen and blood flow to the brain and body.  
~Creative Forecasting, March2021

|   |                                  |
|---|----------------------------------|
|   | <b>MUSIC SPONSORSHIPS NEEDED</b> |
| We believe in the benefits of music for all of us. As a result, we have a <b>music program</b> here at the senior center with the idea of free admission to weekly live music entertainment.        |                                  |
| <b>DATE: Fridays</b>  | <b>TIME: 10:15am-11:15am</b>     |
| <b>COST: FREE Admission</b>   |                                  |
| <b>PLACE: Kupper-Ratsch Senior Center</b>   |                                  |
| <b>SPONSORS: Could this be you?!!!</b>  |                                  |
| <b><i>The music program is our most expensive ongoing program and is solely funded by sponsorships, donations, grants and, if fortunate, volunteers sharing their time and musical talents.</i></b> |                                  |
| The weekly music costs for the senior center are anywhere between volunteering-for-free to \$175 an hour for a music performance.   |                                  |
| <b>Please be a sponsor of music! Donations of any size appreciated!</b>   |                                  |
| Please make check to: City of Tomah's Senior & Disabled Services Dept.-Music  |                                  |

|   |                           |                              |                                  |
|---|---------------------------|------------------------------|----------------------------------|
| <b>Tomah Area Community HALLOWEEN PARTY</b><br><b>October 31, 2026</b><br><b>Funded by Sponsorships, Donations and, if fortunate, Grants.</b> |                           |                              |                                  |
| <b>SUPERHERO: \$500 &amp; up</b><br>-City of Tomah (Rec. Park & staff hours)  | <b>GENIE: \$250-\$499</b> | <b>MAGICIAN: \$100-\$249</b> | <b>GREAT PUMPKIN: Up to \$99</b> |

**TOMAH AREA ANNUAL FREE COMMUNITY HALLOWEEN PARTY & HAUNTED WALK**

**October 31<sup>st</sup>. 4:30pm-6:30pm with games & game prizes & 5:15 Costume Judging**

|  |
|--|
| Cutest-Most Original-Scariest in Age categories (0-3, 4-5, 6-9, 10-13, 14-17 & 18-100+) and Group Costume.<br>Overall Winners in Cutest, Most Original & Scariest. |
|--|

**At Recreation Park, Recreation Building, 1625 Butts Ave. Tomah**

**We need your help to sponsor this FREE event!**

\*Sponsors names are posted and announced at the event, as well as in our Senior Center monthly newsletter; on our Facebook (Tomah Senior Center), and in the newspaper wrap-up article(s).

We will also send you a Thank You poster to put up at your place.  
Please make check to: City of Tomah's Senior & Disabled Services Dept.-Halloween

**Please be a SPONSOR\* of this event.**

|                      |                       |
|----------------------|-----------------------|
| <b>Super Hero</b>    | <b>\$500 &amp; Up</b> |
| <b>Genie</b>         | <b>\$250 - \$499</b>  |
| <b>Magician</b>      | <b>\$100-\$249</b>    |
| <b>Great Pumpkin</b> | <b>Up to \$99</b>     |

**Donations of any size are appreciated!**



**SENIOR & DISABLED SERVICES  
DEPARTMENT MONTHLY REPORT**

This report is a communication tool to keep you all updated.

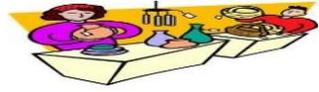


**07. INCOME/BUDGET/DONATIONS.**



**SENIOR CENTER  
FUNDRAISING**

**-Event Fundraiser Projects:**



**2026 ART & CRAFT FAIR  
Fundraiser for Senior Center - Nov. 22, 2025**

-Mary Davis

-Jane O'Connor

-Sue Sherman

-Vendors

**TOMAH VENDORS MARKET**



**COME SHOP YOUR HEART OUT!**  
**DATE & TIME:** Fri. Feb. 13 3pm-7pm  
**DATE & TIME:** Sat. Feb. 14 10am-2pm  
**PLACE:** 1103 Superior Ave., Tomah  
**FUNDRAISER for SENIOR CENTER - have a booth - Come buy popcorn - \$1 a bag!!!**

Join 20+ Local Vendors for a vibrant Valentine's weekend shopping experience.  
**CONTACT:** Aimee to be a participating vendor 608-790-5757.

The SENIOR CENTER took part as a Vendor – for **Fundraising** – thank you to those who come on down and bought popcorn. Thank you Aimee for the opportunity for a booth. We made \$50.

**-Ongoing: In-House Fundraiser Projects:**

**BEVERAGES**

We have bottles of water and/or cans of soda-pop available for donation of \$1.00 each.

**SHOWCASE ITEMS**



We have items in the large showcase by the piano in our main room. Donation amounts are on tags. IE: craft items, jewelry, glasses, etc.

Shop for yourself or for a gift.  
*We accept donations of items for showcase.*

**GREETING CARDS**



We have a have a greeting card tree rack with greeting cards for donation of 25 cents each.

*We accept donations of greeting cards to supply this fundraiser.*

**PUZZLES**



We have framed puzzles at the Senior Center. Donation amounts are on tags. They make nice gifts and/or decorations for home or business.  
 We also have puzzles to put together at home for donation of \$1 a puzzle.  
*We accept donations of puzzles for people to put together here or at home.*





## **SENIOR & DISABLED SERVICES DEPARTMENT MONTHLY REPORT**

This report is a communication tool to keep you all updated.



### **09 SENIOR & DISABLED SERVICES DEPARTMENT STAFF**

Besides the activities/events, programs, and regular everyday things at the Senior Center and what has been reported in the other sections of this report...

#### **MEETINGS:**

- Ongoing: Tomah's Great Holiday Shopping Hunt (TGSHS) meetings:  
*1<sup>st</sup> Tuesday at 4:30pm every other month (starting in March) at the senior center.*
- Ongoing: Special Needs Committee meetings:  
*1<sup>st</sup> Tuesday at 5:30pm every other month (starting in January) at the senior center.*
- Ongoing: Senior & Disabled Services Board meetings:  
*1<sup>st</sup> Tuesday at 6:30pm every other month (starting in January) at the senior center.*
- Ongoing: Staff Meetings for City Department Heads:  
*2<sup>nd</sup> & 4<sup>th</sup> Mondays at 1:00pm &/or as scheduled, usually at city hall.*
- Ongoing: Committee of the Whole Meeting, to answer any questions about department.  
*2<sup>nd</sup> Monday at 6:30pm at city hall. (Written report due in Municode agenda on 1<sup>st</sup> Wednesday).*
- Ongoing: City Council Meeting, depending on what is on the agenda..  
*3<sup>rd</sup> Monday at 6:30pm at city hall. (Written report due in Municode agenda on 2<sup>nd</sup> Wednesday).*
- As Needed: Other city meetings, depending on if the senior center has a subject on the agenda.  
*(IE: Budget meetings; Trainings; Long Range Planning Committee; Community Forums, Etc.) as scheduled.*

#### **PROFESSIONAL ORGANIZATION INVOLVEMENT**

- Wisconsin Association of Senior Centers (WASC) member since January 2019, meetings/education as scheduled.  
*Served on 2024 WASC State Conference Committee.*
- Wisconsin State Aging Advisory Council (SAAC) serving since 2022, 2026 starts 2<sup>nd</sup> 3-year term.  
*Meetings 2<sup>nd</sup> Thurs. 10am-12 online.*
- National Council on Aging (NCOA) online meetings/education as scheduled.
- Healthy Brain Coalition of Monroe County meetings on 1<sup>st</sup> Thursday 3:00pm.
- Wisconsin Coalition for Social Connection (WCSC) meeting 3<sup>rd</sup> Tuesday (Feb, Apr, June, Aug, Oct, Dec) 2:00pm.

#### **EDUCATIONAL OPPORTUNITIES:**

- As opportunities present themselves, and are appropriate, and are within budget.
- All senior center staff trained to use the Lexipol employee in-service training program.
  - Learning &/or becoming familiar/at ease with using the city's computer programs - Municode meetings, miPayOnline, and MiViewPoint.
  - Learning to use Excel program on computer (ongoing).
  - State of Wi. State Aging Advisory Council Meeting of 02-12-2026:
    - Bureau of Aging & Disability Resources: Our State Unit on Aging (Operational Updates) by Cindy Ofstead Director, Office on Aging.
    - Adult Protective Services Statutes, Federal Regulations and Funding by Jenny Froemming, APS and Dementia Programs Unit Supervisor, State Office on Aging, BADR.
    - Aging Program Participation 2025 Data Review - Wisconsin State Aging Plan Project Spotlight by Sara Koenig, Elder Nutrition Program Manager, State Office on Aging, and Megan Takahashi, OAA Program Reporting Support and Coordination, State Office on Aging.
    - Nutritional Program: How Program Trends Illustrate Shifts in Service Provision by Sara Koenig, Elder Nutrition Program Manager, State Office on Aging.
    - Advocacy Supporting Federal, State and Local Programs that Impact Older Adults in Wisconsin.



## SENIOR & DISABLED SERVICES DEPARTMENT MONTHLY REPORT

This report is a communication tool to keep you all updated.



### 09 SENIOR & DISABLED SERVICES DEPARTMENT STAFF

## City of Tomah's SENIOR & DISABLED SERVICES BOARD

**MISSION STATEMENT:**

**The City of Tomah's Senior & Disabled Services Department's mission is to offer ongoing programs and services** (in the areas of recreation & leisure activities, and in educational & health programs) **and senior meals on a regular basis in a safe place for Tomah's citizens** (especially our senior and disabled people).



. Shall consist of Mayor, 2 Alderpersons, & 5 citizens.  
 Terms shall be 2 years & aldermanic members shall be coextensive with their term of office.  
*They Volunteer their time for us.*

**DATE: Meets 1<sup>st</sup> Tuesday every other month** (Jan.-Mar.-May-July-Sept.-Nov.)  
**TIME: 6:30pm PLACE: Kupper-Ratsch Senior Center.** Open Meeting -Public Welcome.

| <b>2025-2027 TERM</b> (April to April)  | <b>2024-2026 TERM</b> (April to April)   |
|---|--|
| Sandi Bloom, Citizen<br>Susan Greeno, Citizen, SECRETARY<br>Mitch Koel, Alderperson District 5<br>Evelyn Noyes, Citizen | Paul Dwyer, Mayor<br>Jenna Moser, Citizen<br>Lauri Shumway, Citizen, VICE-CHAIRPERSON<br>Shawn Zabinski, Alderperson District 4, CHAIRPERSON |

| <b>NAME</b>     | <b>City of Tomah's SENIOR &amp; DISABLED SERVICES EMPLOYEES</b> |                          |            |
|-----------------|---|--------------------------|------------|
| Pam Buchda      | Senior & Disabled Services Director (SDSD)                      | FT: Salary 40 hours week | 07-02-2018 |
| Paulette Bolton | Senior & Disabled Services Aide (SDSA)                          | PT: Budget 20 hours week | 07-13-2021 |
| John Berry      | Senior & Disabled Services Aide (SDSA)                          | PT: Budget 10 hours week | 01-13-2025 |

**STAFF HISTORY:**

**Senior & Disabled Services Directors:** Maretta Budde 1999-2000.  
 Delia Duncan 5-01-2000 to 05-31-2018.  
**Senior & Disabled Services Aides:** Junior Noyes 02-10-2009 to 05-31-2018.  
 Diane Behrens 10-02-2018 to 03-05-2021.

**INTERN HISTORY:**

Sistina Barr 08-16-2023 to 11-06-2021 APTIV Program.  
 Thomas Hollis 10-25-2022 to 01-05-2023 APTIV Program.  
 Brittany Phillips 12-09-2024 to 03-09-2025 APTIV Program.

If you have any questions, please feel free to contact me.  
 Sincerely, *Pam Buchda*, Tomah's Senior & Disabled Services Director



**EMPLOYEE APPRECIATION DAY**  
 From Wikipedia, the online encyclopedia

Employee Appreciation Day is an unofficial holiday OBSERVED ON THE FIRST FRIDAY IN MARCH. It is a day for workplaces to thank their employees for their hard work and effort throughout the year.

**Here at the Senior Center on Friday, March 7<sup>th</sup> let's take time to appreciate and thank Paulette and John for all they do and for their friendly, caring ways.**



# Tomah Public Library

February 2026 checkouts : Physical checkouts > February 2026 = 4967.

February 2026 E-books checkouts: 2243; total checkouts February 2026 = 7210

## Events for all ages

February 21 Candle swap

February 28 Children’s book sale

## Adult Department Events

February 05 “The Mighty Ducks” - movie night for all ages

February 26 “Roofman”-movie night for Adults. Note: a total of 22 patrons attended this movie screening. This attendance is a record for an adult “non-special event” movie program.

## Children/ Young Adult Department Events

Tuesdays in February Legos at the Library 5 pm - 7 pm

Storytimes: Mondays @ 6:30 pm/ Tuesdays @ 10 am or 11:15 am/ Wednesdays (Babytime) @ 10am

## Director’s notes:

Important insights from the 2026 Wisconsin DPI Public Library Annual Report (for the year 2025):

- physical items in the Tomah Public Library’s (TPL) collection = 49,618
- physical circulation = 53,539 (28,073 of these circulations were children’s materials)
- e-materials circulation = 27,851
- number of registered patrons = 10,571
- number of usage of public computers = 2,936
- number of programs (children and adults combined) = 301; attendance = 6388.

Respectfully submitted,

Irma Keller, Director, Tomah Public Library

**GEC February 2026 Monthly Report**

| <b>Issued Date</b> | <b>Owner Name</b>  | <b>Building Address</b> | <b>Est Bldg Co</b> | <b>Census Code</b> | <b>Fee Total</b> |
|--------------------|--------------------|-------------------------|--------------------|--------------------|------------------|
| 2/1/2026           | Jean/ William Lane | 404 Nicholas St         | \$6,423            | 434 - Residen      | \$165            |
| 2/2/2026           | Tammy Kruseal      | 618 Farmer Ave          | \$3,000            | 131 - Electrica    | \$171            |
| 2/9/2026           | Melby Rentals LLC  | 1902 Superior Ave       | \$13,580           | 122 - Furnace      | \$287            |
| 2/11/2026          | Sheri Finnigan     | 111 E. Nott St.         | \$3,000            | 131 - Electrica    | \$171            |
| 2/16/2026          | Paul Schendel      | 220 W Veterans St.      | \$2,900            | 131 - Electrica    | \$171            |
| 2/16/2026          | John Sedlo         | 900 Charles Drive       | \$2,300            | 131 - Electrica    | \$171            |
| 2/18/2026          | Kyle Lamoreaux     | 1604 Rusch St.          | \$54,738           | 328 - Other nc     | \$275            |
| 2/24/2026          | Robert Moake       | 210 View Street         | \$3,029            | 131 - Electrica    | \$171            |
|                    |                    |                         | <b>\$88,970</b>    |                    | <b>\$1,582</b>   |
|                    |                    |                         |                    | <b>YTD</b>         | <b>\$6,067</b>   |
|                    |                    |                         |                    | <b>Ann Budget</b>  | <b>\$80,000</b>  |



# Permit Report

02/01/2026 - 02/25/2026

| Permit #         | Permit Date | Permit Type         | Project Description               | Parcel Address         | Total Fees      |            |
|------------------|-------------|---------------------|-----------------------------------|------------------------|-----------------|------------|
| 7068             | 2/3/2026    | Street Privilege Pe | Dumpster in ROW                   | 407 E SARATOGA STREET  | \$25.00         |            |
| 7067             | 2/3/2026    | Sign Permit         | (1) reface replace exist EMC with | 940 N SUPERIOR AVENUE  | \$70.00         |            |
| 7069             | 2/11/2026   | Sign Permit         | (1) new pylon sign and electronic | 901 Lincoln Ave.       | \$70.00         |            |
| 7070             | 2/19/2026   | Street Privilege Pe | Dumpster in ROW                   | 623 MC LEAN AVENUE     | \$25.00         |            |
| 7071             | 2/19/2026   | Sign Permit         | Replace existing changeable copy  | 1201 N SUPERIOR AVENUE | \$70.00         |            |
|                  |             |                     |                                   |                        | <b>\$260.00</b> |            |
| total records: 5 |             |                     | 02/25/2026                        | YTD                    | \$1,483.00      |            |
|                  |             |                     |                                   |                        | Annual Budget   | \$4,200.00 |



## Zoning Monthly Report

February 2026

From Charlie Handy, Zoning Administrator

- Completed Plan Commission meeting, monthly reports, etc.
- Ordinance updates, working with staff and consultants on presenting updates as recommended by Plan Commission to City Council
- Met with developers regarding potential short and long-term development projects
- Continue working on the 2026 Zoning dept. work plan
- Performed various enforcement activities
- Working with FEMA, DNR and Monroe County to update Floodplain mapping and floodplain and shoreland zoning ordinances
- Completed Floodplain training in Eau Claire
- Started 18-month process of drafting update to Floodplain/Shoreland Zoning Ordinance per state model ordinance
- Assisting with update of Comprehensive Outdoor Recreation Plan
- Beginning to review drafted updates to FEMA Flood rate maps for the City



## Greater Tomah Area Chamber of Commerce and Convention and Visitors Bureau

### March 2026 Report

- I. **Visit Tomah Campaigns:** This is the time of year we are planning our campaigns. We work to put together to compile a 9-10 month campaign to promote activities and events that support overnight room stays and overall visitations to Tomah.
- II. **Area Guide:** We have put together the 2026 Area Guide. We will be distributing the new guide in and around the Tomah area as well as through the I90/I94 corridor. This is also viewable on our website: [https://issuu.com/neiturnermediagroup/docs/tomah\\_visitors\\_guide\\_2026](https://issuu.com/neiturnermediagroup/docs/tomah_visitors_guide_2026)
- III. **JEM Grant Application:** We have received notification we were selected as a JEM grant recipient for a grant amount of \$19,650. Funds will be used to reimburse up to 75% of marketing expenses geared towards expanding on Tractor Pull attendance. This grant carries significance as it is a State of Wisconsin awarded grant. There will be a lot of planning, follow through, and reporting as part of the award process.
- IV. **Downtown Thursday Nights:** Our band schedule for Downtown Thursday Nights is set for the season and will be announced soon. Sponsorship opportunities are now open. This event is free to the public due to our sponsors. Bounce houses, face painting, caricatures, and balloon animals are booked. We have also booked additional security to monitor surrounding apartment buildings and the bounce houses. We continue to secure sponsors, which offset the cost of the event. All activities are free to the public, which food and beverage are at the expense of the consumer.
- V. **Annual Banquet:** Thank you to those who attended our annual Banquet. We had about 300 in attendance, awards, and excellent entertainment.
- VI. **Career and Job Fair:** Planning is underway for our Career and Job Fair at the end of April. We have about 70 businesses that participate to help educate on the jobs available in Tomah and introduce them to high school students as well as the public. Adults attending from the public are encouraged to be resume ready.
- VII. **Chamber and Visitor Center Projects:** As a point of awareness, I want to point out some of the ongoing products and services that we facilitate.
  - a. **Online Presence:** We have three websites that we manage.
    - i. [www.tomahwisconsin.com](http://www.tomahwisconsin.com)

- ii. [www.visittomah.com](http://www.visittomah.com)
- iii. [www.downtownthursdaynights.com](http://www.downtownthursdaynights.com)
- iv. We also have two Facebook accounts: Tomah Chamber and Visitor Center (<https://www.facebook.com/TomahChamberandCVB>) as well as Visit Tomah (<https://www.facebook.com/VisitTomahWI>).
- v. We have one Instagram account (<https://www.instagram.com/visit.tomah/>), and
- vi. One YouTube channel (<https://www.youtube.com/@TomahChamber>).
- vii. We also manage a “Community Calendar” of all community events that are submitted to us. The Community Calendar is open to anyone to submit events on, regardless of their Chamber membership status. This also feeds into several products where we display QR Codes so that the public can scan the QR Code and access the Calendar (<https://members.tomahwisconsin.com/events/calendar/>).

**b. Newsletters:**

- i. We produce a weekly “Peek at the Week” which allows about 6600 subscribers to follow Tomah area events that are submitted to us.
- ii. We also produce a “Chamber Chatter” once a month where about 6600 subscribers can learn about events coming up in the month ahead as well as area business news and announcements.
- iii. Lastly, we have a tourism forward newsletter that is gaining in popularity due to our Best of Tomah Campaign and Sweepstakes that we are running. This is where the 10/year blog posts are sent to as well as other tourism related press releases and emails.

**c. Events:** The public is encouraged to add events to our public Event’s Calendars. This is a free opportunity for organizations to get publicity on our highly viewed pages.

- i. Downtown Thursday Nights,
- ii. Host up to 4 Business After 5 events per year,
- iii. Multiple Ribbon Cutting and Open House events,
- iv. A golf outing,
- v. Annual banquet, and
- vi. 4<sup>th</sup> of July Parade and Holiday Parade.
- vii. We also lend support in various ways to many other area events through promotions and sponsorships.

VIII. **Recent Past and Upcoming Events:** This is a reminder that anyone can add their event to our community calendar at no charge: <https://members.tomahwisconsin.com/events/calendar/>

Respectfully submitted,

Tina M. Thompson

**Tomah Public Housing Authority**  
**Office– 107 E Milwaukee St, Tomah WI 54660**  
**Mailing Address:** PO BOX 204, Tomah, WI 54660

(608) 374-7455, Fax (608) 374-7458, e-mail tomahpha@tomahpha.onmicrosoft.com

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TPHA-Monthly Report  
March Committee of the Whole 2026

**Properties:**

Lakeside currently has 3 vacancies. One unit is waiting on new flooring and drywall repair. One unit needs to be cleaned and fixed up due to extensive damage. One unit is being repaired from the fire.

Lakeside has a waitlist of 12.

Tomah Manor currently has 2 vacancies. One unit has water damage that we are working on fixing the damage. One unit was recently vacated due to death of tenant.

Tomah Manor has a waitlist of 30.

Section 8 waitlist is 3, however, the Federal Government has put a hold on Section 8 Vouchers.

Currently serving-16 regular Vouchers and 45 VASH (Veterans) Vouchers.

**Other Info:**

We are currently looking to hire a high school student to perform simple maintenance tasks. This has been posted on Indeed.com

**Submitted by:** Sandra Vierck, Executive Director

**ORDINANCE NO.** \_\_\_\_\_

Ordinance Amending Section 52-40 and removing Section 52-34 (f) of the City of Tomah Code  
Municipal Code

**NOTES:**

- reduce residential lot sizes, lot frontage, principal structure setbacks, and minimum lot area per dwelling unit standards, in addition to increasing height and maximum lot coverage standards.
- Creates a zero lot line option within the standard R-2 & R-3 districts.
- R-1, R-2, and R-3 Districts: proposed changes create uniformity across the districts for simplified application of the standards for applicants and staff.
- Remove R-6 District: as it is now duplicative.

The Common Council of the City of Tomah, Monroe County, Wisconsin, do ordain as follows:

**SECTION ONE:** Section 52-40 of the City of Tomah Municipal Code is hereby amended to read as follows:

**Section 52-40 Bulk Dimensional Standards**

| Zone                | Lot Requirements   |                 | Minimum Yard Requirements (Ft.) |                     |           |          |       | Maximum Building Height |        | % Max.Lot Coverage | Min. Lot Area /Dwelling | Land Uses Permitted   |                                |
|---------------------|--------------------|-----------------|---------------------------------|---------------------|-----------|----------|-------|-------------------------|--------|--------------------|-------------------------|-----------------------|--------------------------------|
|                     | Area in Sq. Ft.    | Frontage in Ft. | Principal Buildings             | Accessory Buildings | Stories   | Feet     | Front | Each Side               | Rear   |                    |                         |                       | Each Side                      |
| R-1 Residential     | 7,200              | 60              | (h)<br>25                       | (e)<br>10           | (i)<br>30 | (e)<br>3 | 3     | (g)                     | 2      | 30                 | 30                      | 7,200                 | 1-family dwelling              |
| Amended to          | 6,000              | 40              | 20                              | 8                   | 20        | 3        | 3     | 2                       | 35     | 60                 | 6,000                   | 1-family dwelling     |                                |
| R-2 Residential     | 7,200              | 60              | (h)<br>25                       | (e),(j)<br>10       | (i)<br>30 | (e)<br>3 | 3     | (g)                     | 2      | 35                 | 40                      | 3,600                 | 2-family dwelling              |
| Amended to          | 6,000 or 3,000 (j) | 40 or 20        | 20                              | 8 or 0              | 20        | 3        | 3     | 2                       | 35     | 60                 | 3,000                   | 2-family dwelling     |                                |
| R-3 Residential     | 7,200              | 60              | (h)<br>25                       | (e),(j)<br>10       | (i)<br>20 | (e)<br>3 | 3     | (g)                     | 3      | 40                 | 60                      | 1,800                 | Multi-family dwelling          |
| Amended to          | 7,200 or 3,000 (j) | 60 or 20        | 20                              | 8 or 0              | 20        | 3        | 3     | 4                       | 55 (k) | 75                 | 750                     | Multi-family dwelling |                                |
| R-4 Residential (l) | 7,200              | 60              | (h)<br>25                       | (c)<br>10           | (i)<br>30 | (c)<br>3 | 3     | (g)                     | 2      | 30                 | 30                      | 7,200                 | Manuf. dwelling                |
| R-5 Residential     |                    |                 |                                 |                     |           |          |       |                         |        |                    |                         |                       | Manuf. dwelling park           |
| R-6 Zero Lot Line   | 7,200              | 50              | 25                              | (e),(j)<br>10       | 30        | (e)<br>3 | 3     | (g)                     | 2      | 30                 | 40                      | 3,600                 | Duplex; single-family dwelling |

|                     |                   |     |               |         |               |               |               |   |        |    |     |  |
|---------------------|-------------------|-----|---------------|---------|---------------|---------------|---------------|---|--------|----|-----|--|
| B Business          | (a)3,000          | 20  | None          | (d)None | (d) 10        | None          | 10            | 3 | 45     | 95 | —   | General business                         |
| B-2 Business        | 20,000            | 100 | 50            | 25      | 30            | 10            | 10            | 4 | 55 (k) | 50 | —   | Highway business                         |
| B-1 Office Business | <del>10,000</del> | 75  | <del>25</del> | 15      | <del>10</del> | <del>10</del> | <del>10</del> | 3 | 45     | 75 | —   | Office business                          |
| M-1 Industrial      | 20,000            | 100 | 25            | (e) 15  | (e) 20        | 10            | 10            | 3 | 45     | 50 | (b) | Limited industrial                       |
| M-2 Industrial      | 20,000            | 100 | 25            | (f) 25  | (f) 20        | 10            | 10            | 3 | 45     | 60 | (b) | General industrial                       |
| M-3 Industrial      | 20,000            | 100 | 25            | 25      | 20            | 10            | 10            | 3 | 45     | 60 | (b) | Highway industrial                       |
| A-1 Agricultural    | 2 acres           | 100 | 100           | 50      | 50            | 50            | 50            | — | 50 (k) | —  | —   | Agricultural                             |
| C Conservancy       | —                 | —   | —             | —       | —             | —             | —             | 2 | 30     | —  | —   | Parks & recreation                       |
| I Institutional     | 5,000             | 50  | 5             | 5       | 5             | 3             | 10            | — | 60 (k) | —  | —   | Hospitals, schools, government, churches |

(a) Shopping centers require a minimum of four acres, minimum frontage 300 feet, maximum height 35 feet, front yard 100 feet, rear 40 feet and side 40 feet.

(b) Dwelling units not permitted except for watchman's/caretaker's quarters, not for rental.

(c) Minimum side yard for street side of corner lot, 15 feet.

(d) Minimum side or rear yard when abutting a residential district is 15 feet.

(e) Minimum side or rear yard when abutting a residential district must be 50 feet.

(f) Minimum side or rear yard when abutting a residential district must be 100 feet.

(g) Accessory buildings must be placed in the rear yard or conform to the yard requirements of a principal building.

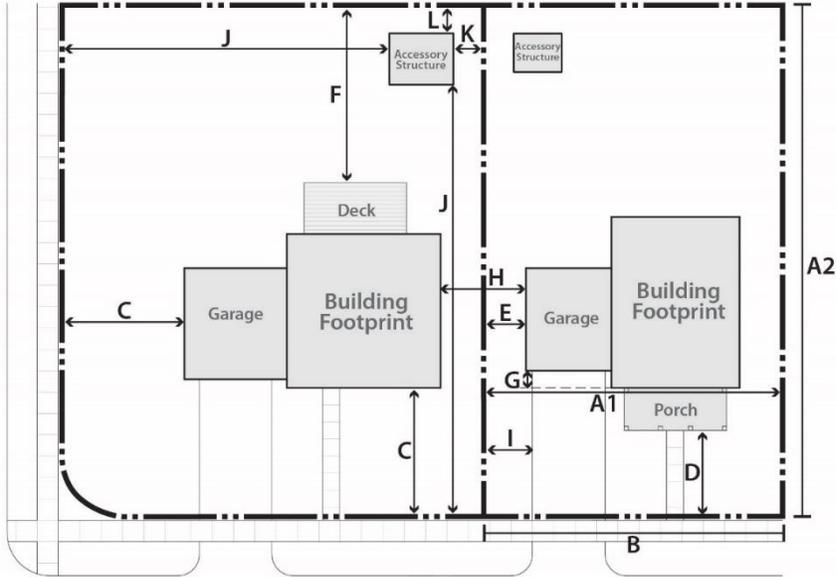
(h) Front yards. On every lot in a residential district and every existing residence in the business district, there shall be a front yard having a depth of not less than ~~25~~ 20 feet.

(j) Zero feet on the side of a common wall with the adjacent structure. The opposite interior side-yard setback shall be ~~ten~~ a minimum of eight feet.

(k) All structures exceeding three floor levels or a height above grade of 45 feet shall require approval from the City of Tomah Fire Department.

(i) Minimum 10 acres in area.

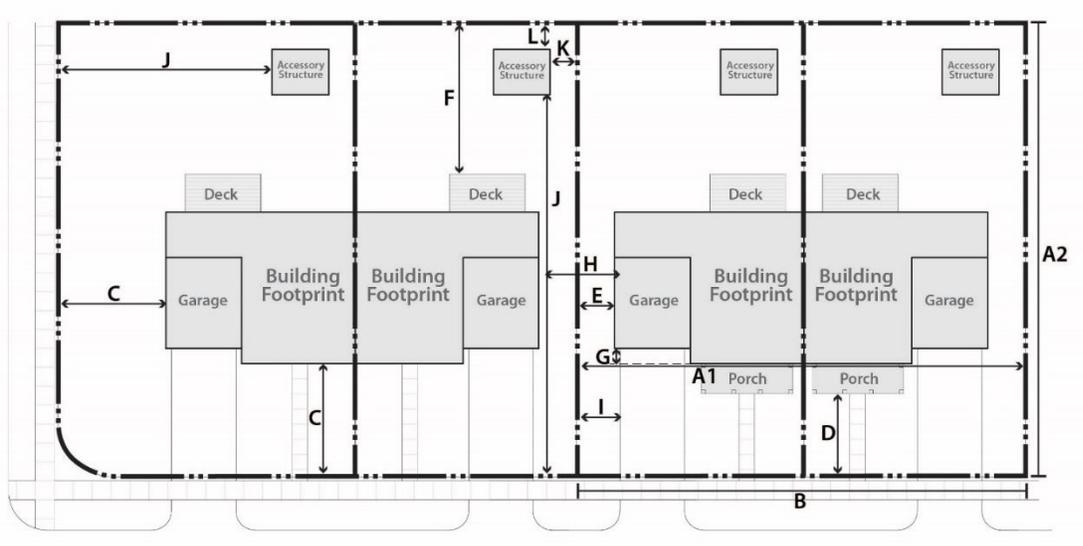
Figure 1 : R-1 Zoning District



Key to Figure

- A Minimum Lot Area (A1 x A2) – 7,200 Sq. Ft.
- A1 Minimum Lot Width (at front setback line) – 60'
- B Minimum Lot Frontage at Right-of-Way – 40'
- C Minimum Front Street and Street Side Corner Setback (lot line to principal building or attached garage) – 20'
- D Minimum Porch Setback from Front and Street Side Corner - See C
- E Minimum Side Yard Setback – Interior 8'
- F Minimum Rear Yard Setback and Attached Deck Setback (lot line to principal building or attached garage) 20'
- H Minimum Building Separation - 16'
- I Minimum Pavement Setback (lot line to pavement excluding driveway entrance) 0'
- J Minimum Accessory Building Front Yard or Street Side Corner Setback
- K Minimum Accessory Building Side Yard Setback – Interior - 3'
- L Minimum Accessory Building Rear Yard Setback - 3'

Figure 2: R-2 Zoning District

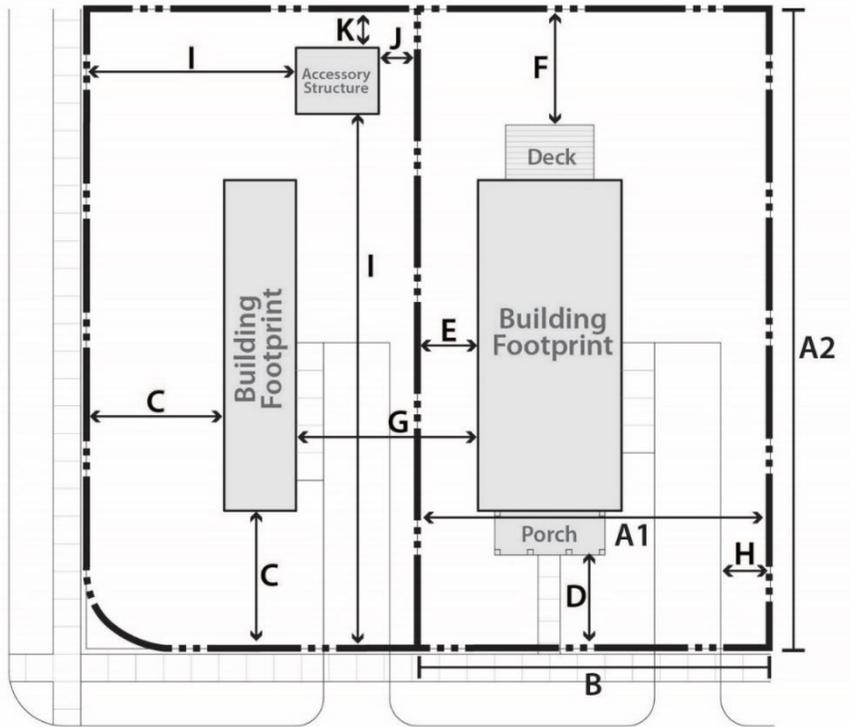


Key to Figure

- A Minimum Lot Area ( $A1 \times A2$ ) – 6,000 Sq. Ft.
- A1 Minimum Lot Width (at front setback line) – 40'
- B Minimum Lot Frontage at Right-of-Way – 40'
- C Minimum Front Street and Street Side Corner Setback (lot line to principal building or attached garage) - 20'
- D Minimum Porch Setback from Front and Street Side Corner - See C
- E Minimum Side Yard Setback – Interior - 8' or 0'
- F Minimum Rear Yard Setback and Attached Deck Setback (lot line to principal building or attached garage) - 20'
- H Minimum Building Separation – 16' Or 0'
- I Minimum Pavement Setback (lot line to pavement excluding drive entrance) – 0'
- J Minimum Accessory Building Front Yard or Street Side Corner Setback – 20'
- K Minimum Accessory Building Side Yard Setback – Interior – 3'
- L Minimum Accessory Building Rear Yard Setback – 3'



**Figure 4: R-4 and R-5 Zoning Districts**



Key to Figure

- A Minimum Lot Area (A1 x A2) - 7,200 Sq. Ft.
- A1 Minimum Lot Width (at front setback line) - 60'
- B Minimum Lot Frontage at Right-of-Way - 40'
- C Minimum Front Street and Street Side Corner Setback (lot line to principal building or attached garage) - 25'
- D Minimum Porch Setback from Front and Street Side Corner - see C
- E Minimum Side Yard Setback – Interior - 10'
- F Minimum Rear Yard Setback and Attached Deck Setback (lot line to principal building or attached garage) - 30'
- G Minimum Building Separation - 20'
- H Minimum Pavement Setback (lot line to pavement excluding driveway entrance) 0'
- I Minimum Accessory Building Front Yard or Street Side Corner Setback - 25'
- J Minimum Accessory Building Side Yard Setback – Interior - 3'
- K Minimum Accessory Building Rear Yard Setback - 3'

**SECTION TWO:** All ordinances in conflict with the foregoing are hereby repealed.

**SECTION THREE:** This ordinance shall take effect upon passage and publication.

\_\_\_\_\_  
Paul Dwyer, Mayor

ATTEST:

\_\_\_\_\_  
Nicole Jacobs, Clerk

READ:

PASSED:

PUBLISHED:

**ORDINANCE NO. \_\_\_\_\_**

**Ordinance adding Section 52-212 of the  
City of Tomah Code of Ordinances**

Notes: This update Permits and codifies standards for Short Term Residential Rental as an accessory use in the residential zoning districts, requiring an initial permit, and an annual license

The Common Council of the City of Tomah, Monroe County, Wisconsin, do ordain as follows:

**SECTION ONE:**

- (1) Short-Term Residential Rental: Includes all lodging places and tourist cabins and cottages, other than hotels and motels, in which sleeping accommodations are offered for pay to tourists and transients. It does not include private boarding houses or rooming houses not accommodating tourists or transients, or bed and breakfast establishments regulated under Wis. Admin. Code ACTP § 72 & 73.
  - (a) Permitted by Right: All zoning districts.
    - 1. Land Use Requirement: Short-Term Residential Rentals shall only be located as an accessory use as defined in Section 52-14 to any principal land use that includes a dwelling unit as defined in Section 52-14.
    - 2. Annual City License Required: Each Short-Term Residential Rental shall operate only during the valid period of an Annual City of Tomah Short-Term Residential Rental License for each calendar year. Operating a Short-Term Residential Rental without a current version of a valid license shall be considered a violation of this Zoning Ordinance, and subject to the penalties of Section 52-278. The following information shall be provided on an annual basis, prior to issuance of said Annual City of Tomah Short-Term Residential Rental License:
      - a. Completed City of Tomah Short-Term Residential Rental Application, which includes the property owner name, address, and phone number and the designated operator’s name, address, and phone number.
      - b. A current floor plan for the Short-Term Residential Rental at a minimum scale of one-inch equals 4 feet, and Site Plan of the property at a minimum scale of one-inch equals ten feet showing on-site parking spaces and trash storage areas.
      - c. General Building Code Inspection by City, and submittal of Official Building Code Inspection Report with no outstanding compliance orders remaining.
      - d. Acknowledgement by applicant that the City will notify all landowners within 200 feet of the state licensed property of its existence, at the initial application for this permit.
      - e. The applicant shall post the City issued placard on the front of the building for public view, during rental periods.
      - f. Proof of valid property and liability insurance for the dwelling unit.
      - g. Copy of State of Wisconsin Tourist Rental House License.
      - h. Payment of an Initial Administrative Fee, set annually by the city, to cover the costs of administering the above. Payment of an annual license fee.

- i. City of Tomah Room Tax Permit.
  - j. The City of Tomah Short-Term Residential Rental License shall be issued with the completion of the above requirements.
3. Property Management Requirements. Each Short-Term Residential Rental shall be managed consistently with the following requirements:
- a. The total number of days of operation within any calendar year shall not exceed 180 days, which must be consecutive. This Period of Short-Term Residential Rental Operation shall be specified by the property owner in the required annual Short-Term Residential Rental Application.
  - b. The Minimum Rental Period shall be a minimum of one consecutive day by any one party.
  - c. The Maximum Rental Period shall be no more than 180 consecutive days by any one party.
  - d. The Maximum Number of Occupants shall not exceed the total number licensed by the State of Wisconsin.
  - e. The Short-Term Residential Rental shall be operated by the property owner or by a property manager explicitly designated in the valid Tomah Short-Term Residential Rental Application as the “Designated Operator”.
  - f. The property owner’s and the Designated Operator’s names, addresses, and 24-hour phone numbers shall be provided in the Short-Term Residential Rental Application and shall be updated within 24 hours upon any change in the property manager or the property manager contact information.
  - g. The Designated Operator must be available by phone 24 hours, seven days a week, during the period of operation designated in the Short-Term Residential Rental Application.
  - h. Each Short-Term Residential Rental shall provide and maintain a Guest Register and shall require all guests to register their true names and addresses before allowing occupancy. The Guest Register shall be kept intact and available by the Designated Operator for inspection by representatives of the City for at least one year from the day of the conclusion of the period of operation.
  - i. Each Short-Term Residential Rental shall maintain the following written Business Record for each rental of the Short-Term Residential Rental: the true names and addresses of any person renting the property, the dates of the rental period (which must be a minimum of one consecutive day), and the monetary amount or consideration paid for the rental. The Business Record shall be kept intact and available by the Designated Operator for inspection by representatives of the City for at least one year from the day of the conclusion of the period of operation.
4. Property Operational Requirements. Each Short-Term Residential Rental shall be operated per the following requirements:
- a. Parking Requirements:
    - i. In addition to the parking requirements for the principal land use (see Section 52-116), a minimum of two off-street parking spaces shall be provided on the subject property for each Short-Term Residential Rental.

- ii. All guest parking for vehicles and trailers shall be within an approved parking plan as submitted
  - iii. All parking shall be located on an all-weather surface including concrete, asphalt, or other approved surface. No parking is permitted on gravel, lawn, or planter bed areas.
  - b. Site Appearance Requirements:
    - i. Aside from a changing mix of guests and their vehicles, there shall be no evidence of the property being used as a Short-Term Residential Rental visible on the exterior of the subject property.
    - ii. No exterior signage related to the Short-Term Residential Rental is permitted, other than the property address, and City issued placard.
    - iii. No outdoor storage related to the Short-Term Residential Rental land use is permitted, except for typical residential recreational equipment, seating, and outdoor cooking facilities which are permitted only within the rear yard.
    - iv. No recreational vehicle, camper, tent, or other temporary lodging arrangement shall be permitted to accommodate guests.
  - c. Neighborhood Impact Requirements:
    - i. No outdoor activity shall occur between the hours of 10:00 p.m. and 7:00 a.m.
    - ii. At all times, no noise, lighting, odor or other impacts from the subject property shall be detectable at the property line at levels exceeding the requirements of Section 52.208.
    - iii. No vehicular traffic shall be generated by the Short-Term Residential Rental at levels exceeding those typical for a detached single-family dwelling unit.
  - d. Short-Term Residential Rental Advertising:
    - i. No outdoor advertising is allowed on the subject property.
    - ii. The Short-Term Residential Rental shall not be advertised for availability in any form of media unless the required Short-Term Residential Rental License has been issued.
5. Penalties and License Revocation
- a. Violations of the requirements for Short-Term Residential Rental, the provisions of the Short-Term Residential Rental License, and all other requirements of the Zoning Ordinance are subject to Section 52-278. Violations will be issued to, and will be the responsibility of, the property owner.
  - b. The Annual Short-Term Residential Rental License may be revoked for more than two violations of the requirements of the License, the requirements specific to Short-Term Residential Rental, the License, or the remainder of Zoning Code.

**SECTION TWO:** All ordinances in conflict with the foregoing are hereby repealed.

**SECTION THREE:** This ordinance shall take effect upon passage and publication.

\_\_\_\_\_  
Paul Dwyer, Mayor

ATTEST:

\_\_\_\_\_  
Nicole Jacobs, Clerk

READ:

PASSED:

PUBLISHED:

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:    | 2026 | \$16,263.95           | Check #'s:   | 148627  | 148629  |
| 2. Payroll:            |      | \$417,527.64          | Dir Dep #'s: | 9309547 | 9309791 |
| 3. Wire/ACH Transfers: |      | \$1,039,690.29        |              |         |         |
| 4. Invoices:           |      | \$52,045.40           |              |         |         |
| Total:                 |      | <u>\$1,525,527.28</u> |              |         |         |

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Clerk

Requested by: Finance Department

Submitted by: Committee of the Whole

March 9, 2026

| Vendor                                 | Vendor Name               | Invoice Number | Description                   | Invoice Date | GL Account and Title              | Net Invoice Amount      | Date Paid |
|--|---------------------------|----------------|-------------------------------|--------------|-----------------------------------|-------------------------|-----------|
| <b>GERKE EXCAVATING INC</b>            |                           |                |                               |              |                                   |                         |           |
| 274                                    | GERKE EXCAVATING INC      | 76539          | ASPHALT AND CONCRETE CRUSHING | 02/27/2026   | 14-57331-8553 TID 8 HWY/STREET O  | 8,750.00                |           |
| 274                                    | GERKE EXCAVATING INC      | 76539          | ASPHALT AND CONCRETE CRUSHING | 02/27/2026   | 17-57331-8553 TID 9 HWY/STREET O  | 3,750.00                |           |
| 274                                    | GERKE EXCAVATING INC      | 76539          | ASPHALT AND CONCRETE CRUSHING | 02/27/2026   | 18-57331-8553 TID 10 HWY/STREET O | 10,000.00               |           |
| 274                                    | GERKE EXCAVATING INC      | 76539          | ASPHALT AND CONCRETE CRUSHING | 02/27/2026   | 20-57725-2100 TIF INDUSTRIAL DEVE | 2,500.00                |           |
| 274                                    | GERKE EXCAVATING INC      | 76539          | ASPHALT AND CONCRETE CRUSHING | 02/27/2026   | 01-53311-3407 HWY/ST MAINT OP SU  | 13,696.65               |           |
| Total GERKE EXCAVATING INC:            |                           |                |                               |              |                                   | <u>38,696.65</u>        |           |
| <b>MONROE CO SOLID WASTE</b>           |                           |                |                               |              |                                   |                         |           |
| 461                                    | MONROE CO SOLID WASTE     | 445            | FEB 2026 INVOICE 445          | 02/28/2026   | 01-53630-5300 SOLID WSTE DISP RE  | 13,133.28               |           |
| Total MONROE CO SOLID WASTE:           |                           |                |                               |              |                                   | <u>13,133.28</u>        |           |
| <b>TOMAH WATER &amp; SEWER UTILITY</b> |                           |                |                               |              |                                   |                         |           |
| 658                                    | TOMAH WATER & SEWER UTILI | ACCT 3330.00   | W & S FEB 26                  | 03/05/2026   | 01-52100-2220 LAW ENFORCE UTIL-   | 215.47                  |           |
| Total TOMAH WATER & SEWER UTILITY:     |                           |                |                               |              |                                   | <u>215.47</u>           |           |
| Grand Totals:                          |                           |                |                               |              |                                   | <u><u>52,045.40</u></u> |           |

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| Vendor | Vendor Name | Invoice Number | Description | Invoice Date | GL Account and Title | Net<br>Invoice Amount | Date Paid |
|--------|-------------|----------------|-------------|--------------|----------------------|-----------------------|-----------|
|--------|-------------|----------------|-------------|--------------|----------------------|-----------------------|-----------|

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Dated: \_\_\_\_\_

Mayor: \_\_\_\_\_

Dwyer, Paul

City Council: \_\_\_\_\_

Glynn, John

\_\_\_\_\_

Pater, Nellie

\_\_\_\_\_

Peterson, Dean

\_\_\_\_\_

Devine, Patrick

\_\_\_\_\_

Scholze, Travis

\_\_\_\_\_

Koel, Mitch

\_\_\_\_\_

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>148627</b> |                  |              |               |                          |                |                  |                    |                |                |              |
| 02/26         | 02/18/2026       | 148627       | 443           | MLJ LAWN MOWING & SNOW R | 1205(2026)     | 1                | 01-53432-2900      | .00            | 100.00         | 100.00       |
| Total 148627: |                  |              |               |                          |                |                  |                    | .00            |                | 100.00       |
| <b>148628</b> |                  |              |               |                          |                |                  |                    |                |                |              |
| 02/26         | 02/18/2026       | 148628       | 461           | MONROE CO SOLID WASTE    | 402            | 1                | 01-53630-5300      | .00            | 15,645.84      | 15,645.84    |
| Total 148628: |                  |              |               |                          |                |                  |                    | .00            |                | 15,645.84    |
| <b>148629</b> |                  |              |               |                          |                |                  |                    |                |                |              |
| 02/26         | 02/18/2026       | 148629       | 659           | TOMAH WATER UTILITY      | 205000 Jan 2   | 1                | 01-53311-2220      | .00            | 139.77         | 139.77       |
| 02/26         | 02/18/2026       | 148629       | 659           | TOMAH WATER UTILITY      | 206700 Jan 2   | 1                | 01-51600-2220      | .00            | 229.37         | 229.37       |
| 02/26         | 02/18/2026       | 148629       | 659           | TOMAH WATER UTILITY      | 226301 Jan 2   | 1                | 01-53311-2220      | .00            | 75.81          | 75.81        |
| 02/26         | 02/18/2026       | 148629       | 659           | TOMAH WATER UTILITY      | 254100 Jan 2   | 1                | 01-53311-2220      | .00            | 22.60          | 22.60        |
| 02/26         | 02/18/2026       | 148629       | 659           | TOMAH WATER UTILITY      | 290102 Jan 2   | 1                | 01-53510-2220      | .00            | 25.28          | 25.28        |
| 02/26         | 02/18/2026       | 148629       | 659           | TOMAH WATER UTILITY      | 96701 Jan 20   | 1                | 01-53311-2220      | .00            | 25.28          | 25.28        |
| Total 148629: |                  |              |               |                          |                |                  |                    | .00            |                | 518.11       |
| Grand Totals: |                  |              |               |                          |                |                  |                    | .00            |                | 16,263.95    |

M = Manual Check, V = Void Check

Dated: \_\_\_\_\_

Mayor: \_\_\_\_\_

Dwyer, Paul

City Council: \_\_\_\_\_

Glynn, John

\_\_\_\_\_

Pater, Nellie

\_\_\_\_\_

Peterson, Dean

\_\_\_\_\_

Devine, Patrick

\_\_\_\_\_

Scholze, Travis

\_\_\_\_\_

Koel, Mitch

\_\_\_\_\_

Yarrington, Richard

\_\_\_\_\_

Zabinski, Shawn

March 16, 2026

PRE-SALE REPORT FOR

## City of Tomah, Wisconsin

**\$1,050,000 General Obligation Promissory Notes,  
Series 2026A**



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**Prepared by:**

Ehlers  
N19W24400 Riverwood Drive,  
Suite 100  
Waukesha, WI 53188

**Advisors:**

Kayla Thorpe, Municipal Advisor  
Joe Murray, Municipal Advisor

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**BUILDING COMMUNITIES. IT'S WHAT WE DO.**

# EXECUTIVE SUMMARY OF PROPOSED DEBT

**Proposed Issue:**

\$1,050,000 General Obligation Promissory Notes, Series 2026A

**Purposes:**

The proposed issue includes financing for the following purposes:

To fund the City's 2026 Capital Projects and Purchases.

- General Obligation Promissory Notes, Series 2026A debt service will be paid from ad valorem property taxes.

**Authority:**

The Notes are being issued pursuant to Wisconsin Statute(s):

- 67.12(12)

The Notes will be general obligations of the City for which its full faith, credit and taxing powers are pledged.

The Notes count against the City's General Obligation Debt Capacity Limit of 5% of total City Equalized Valuation. Following issuance of the Notes, the City's total General Obligation debt principal outstanding will be approximately \$29,180,000, which is 50% of its limit. Remaining General Obligation Borrowing Capacity will be approximately \$28,667,101.

**Term/Call Feature:**

The Notes are being issued for a term of 10 years. Principal on the Notes will be due on May 1 in the years 2027 through 2036. Interest will be due every six months beginning May 1, 2027.

The Notes will be subject to prepayment at the discretion of the City on May 1, 2033 or any date thereafter.

**Bank Qualification:**

Because the City is expecting to issue no more than \$10,000,000 in tax exempt debt during the calendar year, the City will be able to designate the Notes as "bank qualified" obligations. Bank qualified status broadens the market for the Notes, which can result in lower interest rates.

**Rating:**

The City’s most recent bond issues were rated by Moody’s Investors Service. The current rating on those bonds is “A1”. The City will request a new rating for the Notes.

If the winning bidder on the Notes elects to purchase bond insurance, the rating for the issue may be higher than the City’s bond rating in the event that the bond rating of the insurer is higher than that of the City.

**Basis for Recommendation:**

Based on your objectives, financial situation and need, risk tolerance, liquidity needs, experience with the issuance of Notes and long-term financial capacity, as well as the tax status considerations related to the Notes and the structure, timing and other similar matters related to the Notes, we are recommending the issuance of Notes as a suitable option. Ehlers has reviewed other reasonably feasible alternatives to the recommended issuance of municipal securities.

**Method of Sale/Placement:**

We are recommending the Notes be issued as municipal securities and offered through a competitive underwriting process. You will solicit competitive bids, which we will compile on your behalf, for the purchase of the Notes from underwriters and banks.

An allowance for discount bidding will be incorporated in the terms of the issue. The discount is treated as an interest item and provides the underwriter with all or a portion of their compensation in the transaction.

If the Notes are purchased at a price greater than the minimum bid amount (maximum discount), the unused allowance may be used to reduce your borrowing amount.

**Premium Pricing:**

In some cases, investors in municipal bonds prefer “premium” pricing structures. A premium is achieved when the coupon for any maturity (the interest rate paid by the issuer) exceeds the yield to the investor, resulting in a price paid that is greater than the face value of the bonds. The sum of the amounts paid in excess of face value is considered “reoffering premium.” For this issue of Notes, any premium amount received that is in excess of the underwriting discount and any capitalized interest amounts must be placed in the debt service fund and used to pay a portion of the interest payments due on the Notes. We anticipate using any premium amounts received to reduce the issue size.

The amount of premium allowed can be restricted in the bid specifications. Restrictions on premium may result in fewer bids, but may also eliminate large adjustments on the day of sale and unintended results with respect to debt service payment impacts. Ehlers will identify appropriate premium restrictions for the Notes intended to achieve the City’s objectives for this financing.

**Parameters:**

The City Council will consider adoption of a Parameters Resolution on March 16, 2026, which delegates authority to the City Administrator or Treasurer to accept and approve a bid for the Notes so long as the bid meets certain parameters. These parameters are:

- \* Issue size not to exceed \$1,050,000
- \* Maximum Bid of 110.00%
- \* Minimum Bid of 99.00%
- \* Maximum True Interest Cost (TIC) of 4.25%
- \* Maturity Schedule Adjustments not to exceed an increase or decrease of \$55,000 per maturity

**Other Considerations:**

The Notes will be offered with the option of the successful bidder utilizing a term bond structure. By offering underwriters the option to “term up” some of the maturities at the time of the sale, it gives them more flexibility in finding a market for your Notes. This makes your issue more marketable, which can result in lower borrowing costs. In the event that the successful bidder utilizes a term bond structure, we recommend the City retain a paying agent to handle responsibility for processing mandatory redemption/call notices associated with term bonds.

**Review of Existing Debt:**

We have reviewed all outstanding indebtedness for the City and find that there are no refunding opportunities at this time.

We will continue to monitor the market and the call dates for the City’s outstanding debt and will alert you to any future refunding opportunities.

**Continuing Disclosure:**

Because the City has more than \$10,000,000 in outstanding debt subject to a continuing disclosure undertaking (including this issue) and this issue does not meet an available exemption from continuing disclosure, the City will be agreeing to provide certain updated Annual Financial Information and its Audited Financial Statement annually, as well as providing notices of the occurrence of certain reportable events to the Municipal Securities Rulemaking Board (the “MSRB”), as required by rules of the Securities and Exchange Commission (SEC). The City is already obligated to provide such reports for its existing bonds, and has contracted with Ehlers to prepare and file the reports.

**Arbitrage Monitoring:**

The City must ensure compliance with certain sections of the Internal Revenue Code and Treasury Regulations (“Arbitrage Rules”) throughout the life of the issue to maintain the tax-exempt status of the Notes. These Arbitrage Rules apply to amounts held in construction,

escrow, reserve, debt service account(s), etc., along with related investment income on each fund/account.

IRS audits will verify compliance with rebate, yield restriction and records retention requirements within the Arbitrage Rules. The City's specific arbitrage responsibilities will be detailed in the Tax Exemption Certificate (the "Tax Compliance Document") prepared by your Bond Attorney and provided at closing.

The Notes may qualify for one or more exception(s) to the Arbitrage Rules by meeting 1) small issuer exception, 2) spend down requirements, 3) bona fide debt service fund limits, 4) reasonable reserve requirements, 5) expenditure within an available period limitations, 6) investments yield restrictions, 7) de minimis rules, or; 8) borrower limited requirements.

An Ehlers arbitrage expert will contact the City within 30 days after the sale date to review the City's specific responsibilities for the Notes. The City is currently receiving arbitrage services from Ehlers in relation to the Notes.

**Investment of Note Proceeds:**

Ehlers can assist the City in developing a strategy to invest your Note proceeds until the funds are needed to pay project costs.

**Other Service Providers:**

This debt issuance will require the engagement of other public finance service providers. This section identifies those other service providers, so Ehlers can coordinate their engagement on your behalf. Where you have previously used a particular firm to provide a service, we have assumed that you will continue that relationship. For services you have not previously required, we have identified a service provider. Fees charged by these service providers will be paid from proceeds of the obligation, unless you notify us that you wish to pay them from other sources. Our pre-sale bond sizing includes a good faith estimate of these fees, but the final fees may vary. If you have any questions pertaining to the identified service providers or their role, or if you would like to use a different service provider for any of the listed services please contact us.

**Bond Counsel and Disclosure Counsel:** Quarles & Brady LLP

**Paying Agent:** Bond Trust Services Corporation

**Rating Agency:** Moody's Investors Service, Inc.

# PROPOSED DEBT ISSUANCE SCHEDULE

|  |                        |
|--|------------------------|
| Pre-Sale Review by City Council:                 | March 16, 2026         |
| Due Diligence Call to Review Official Statement: | Week of March 23, 2026 |
| Conference with Rating Agency:                   | March 24, 2026         |
| Distribute Official Statement:                   | April 1, 2026          |
| Designated Officials Award Sale of the Notes:    | April 9, 2026          |
| Estimated Closing Date:                          | April 30, 2026         |

## Attachments

- Estimated Sources and Uses of Funds
- Estimated Proposed Debt Service Schedule
- Estimated Tax Impact Analysis
- G.O. Debt Capacity Analysis
- Bond Buyer Index

# EHLERS' CONTACTS

|  |                |
|--|----------------|
| Kayla Thorpe, Municipal Advisor        | (262) 796-6197 |
| Joe Murray, Municipal Advisor          | (262) 796-6196 |
| Dan Pagac, Public Finance Analyst      | (262) 796-6163 |
| Beth Mueller, Senior Financial Analyst | (651) 697-8553 |



**Table 1**  
**Existing G.O. Debt Base Case**  
*City of Tomah, WI*

| Year Ending | Total G.O. Debt Payments | Existing Debt |             |             |             |              |                     |                       |                 |              |                           | Annual Taxes \$100,000 Home | Year Ending |
|-------------|--------------------------|---------------|-------------|-------------|-------------|--------------|---------------------|-----------------------|-----------------|--------------|---------------------------|-----------------------------|-------------|
|             |                          | Less: Water   | Less: Sewer | Less: TID 8 | Less: TID 9 | Less: TID 10 | Less: Facility Fees | Less: Park & Rec Fees | Less: Sales Tax | Net Tax Levy | Equalized Value (TID OUT) |                             |             |
| 2026        | 3,543,299                | (53,705)      | (76,673)    | (405,886)   | (40,675)    | (47,025)     | (533,025)           | (75,525)              | (158,550)       | 2,132,235    | 1,042,218,200             | \$2.05                      | 2026        |
| 2027        | 3,434,008                | (57,209)      | (74,963)    | (428,470)   | (40,194)    | (45,675)     | (536,775)           | (78,650)              | (155,150)       | 2,016,923    | 1,084,972,720             | \$1.86                      | 2027        |
| 2028        | 3,224,834                | (50,713)      | (78,181)    | (415,343)   | (39,660)    | 0            | (520,525)           | (76,650)              | (156,650)       | 1,887,113    | 1,129,481,142             | \$1.67                      | 2028        |
| 2029        | 3,034,846                | 0             | (76,329)    | (421,826)   | (39,074)    | (504,275)    | (488,025)           | (74,650)              | (157,925)       | 1,760,768    | 1,175,815,417             | \$1.50                      | 2029        |
| 2030        | 2,885,053                |               | (79,405)    | (427,820)   | (38,444)    | (488,025)    | (477,525)           | (77,525)              | (154,075)       | 1,619,759    | 1,224,050,444             | \$1.32                      | 2030        |
| 2031        | 2,637,338                |               | (77,410)    | (319,534)   | (37,770)    | (471,775)    | (471,775)           | (75,275)              | (160,000)       | 1,495,574    | 1,274,264,199             | \$1.17                      | 2031        |
| 2032        | 2,495,223                |               | (80,344)    | (317,120)   | (37,070)    | (455,525)    | (455,525)           | (73,025)              | (155,700)       | 1,376,439    | 1,326,537,854             | \$1.04                      | 2032        |
| 2033        | 2,389,829                |               | (78,206)    | (319,454)   | (41,290)    | (436,000)    | (436,000)           | (75,650)              | (156,275)       | 1,282,954    | 1,380,955,910             | \$0.93                      | 2033        |
| 2034        | 2,334,699                |               | (76,069)    | (311,606)   | (40,430)    | (424,800)    | (424,800)           | (73,400)              | (156,900)       | 1,251,494    | 1,437,606,338             | \$0.87                      | 2034        |
| 2035        | 2,068,706                |               | 0           | (229,548)   | 0           | (413,600)    | (413,600)           | (71,400)              | (157,600)       | 1,196,559    | 1,496,580,715             | \$0.80                      | 2035        |
| 2036        | 2,014,743                |               |             | (228,206)   |             | (402,000)    | (402,000)           | (74,300)              | (158,100)       | 1,152,136    | 1,557,974,375             | \$0.74                      | 2036        |
| 2037        | 1,679,381                |               |             | 0           |             | (390,400)    | (390,400)           | (72,100)              | (158,400)       | 1,058,481    | 1,621,886,564             | \$0.65                      | 2037        |
| 2038        | 1,614,781                |               |             |             |             | (377,600)    | (377,600)           | (74,800)              | (158,500)       | 1,003,881    | 1,688,420,598             | \$0.59                      | 2038        |
| 2039        | 1,467,281                |               |             |             |             | (364,800)    | (364,800)           | (72,400)              | (158,400)       | 871,681      | 1,757,684,033             | \$0.50                      | 2039        |
| 2040        | 1,397,081                |               |             |             |             | (352,000)    | (352,000)           | (74,900)              | (158,100)       | 812,081      | 1,829,788,835             | \$0.44                      | 2040        |
| 2041        | 1,303,181                |               |             |             |             | (339,200)    | (339,200)           | (77,200)              | (157,600)       | 729,181      | 1,904,851,565             | \$0.38                      | 2041        |
| 2042        | 1,260,081                |               |             |             |             | (326,400)    | (326,400)           | (74,400)              | (156,900)       | 702,381      | 1,982,993,565             | \$0.35                      | 2042        |
| 2043        | 442,509                  |               |             |             |             | 0            | 0                   | (76,500)              | (156,000)       | 210,009      | 2,064,341,154             | \$0.10                      | 2043        |
| 2044        | 283,463                  |               |             |             |             | 0            | 0                   | 0                     | (76,500)        | 206,963      | 2,149,025,834             | \$0.10                      | 2044        |
| 2045        | 71,444                   |               |             |             |             | 0            | 0                   | 0                     | 0               | 71,444       | 2,237,184,502             | \$0.03                      | 2045        |
| 2046        | 0                        |               |             |             |             | 0            | 0                   | 0                     | 0               | 0            | 2,328,959,669             | \$0.00                      | 2046        |
| Total       | 39,581,778               | (161,626)     | (697,579)   | (3,824,813) | (354,606)   | (92,700)     | (7,356,725)         | (1,348,350)           | (2,907,325)     | 22,838,055   |                           |                             | Total       |

**Notes:**

Legend:  Represents +/- 25% Change over previous year

## Table 2 Capital Improvements Financing Plan

City of Tomah, WI

|                             | 2026             | 2026             | 2026             |
|-----------------------------|------------------|------------------|------------------|
|                             | G.O. Notes       | Revenue Bonds    | Revenue Bonds    |
| CIP Projects <sup>1</sup>   | 975,000          | 3,053,000        | 3,400,000        |
| Debt Service Reserve        |                  |                  |                  |
| DSR Funds On Hand           | 0                | (112,500)        | (73,500)         |
| New DSR Requirement         | 0                | 353,722          | 375,535          |
| Reserve Fund Requirement    | 0                | 241,222          | 302,035          |
| Estimated Issuance Expenses | 79,350           | 130,663          | 137,788          |
| <b>TOTAL TO BE FINANCED</b> | <b>1,054,350</b> | <b>3,424,885</b> | <b>3,839,822</b> |
| Estimated Interest Earnings | (7,313)          | (22,898)         | (25,500)         |
| Assumed spend down (months) | 3.00%            | 3.00%            | 3.00%            |
|                             | 3.00             | 3.00             | 3.00             |
| Rounding                    | 2,963            | 3,013            | 678              |
| <b>NET BOND SIZE</b>        | <b>1,050,000</b> | <b>3,405,000</b> | <b>3,815,000</b> |

**Notes:**

1) Project Total Estimates

### Table 3 Allocation of Debt Service - 2026 G.O. Notes

City of Tomah, WI

| Year Ending  | Lewy Portion     |                        |                | Totals           |                |                  |
|--------------|------------------|------------------------|----------------|------------------|----------------|------------------|
|              | Principal        | Est. Rate <sup>1</sup> | Interest       | Principal (5/1)  | Interest       | Total            |
| 2026         |                  |                        | 0              | 0                | 0              | 0                |
| 2027         | 85,000           | 3.15%                  | 50,338         | 85,000           | 50,338         | 135,338          |
| 2028         | 95,000           | 3.10%                  | 29,370         | 95,000           | 29,370         | 124,370          |
| 2029         | 100,000          | 3.10%                  | 26,348         | 100,000          | 26,348         | 126,348          |
| 2030         | 80,000           | 3.05%                  | 23,578         | 80,000           | 23,578         | 103,578          |
| 2031         | 105,000          | 3.05%                  | 20,756         | 105,000          | 20,756         | 125,756          |
| 2032         | 105,000          | 3.10%                  | 17,528         | 105,000          | 17,528         | 122,528          |
| 2033         | 120,000          | 3.20%                  | 13,980         | 120,000          | 13,980         | 133,980          |
| 2034         | 120,000          | 3.25%                  | 10,110         | 120,000          | 10,110         | 130,110          |
| 2035         | 120,000          | 3.35%                  | 6,150          | 120,000          | 6,150          | 126,150          |
| 2036         | 120,000          | 3.45%                  | 2,070          | 120,000          | 2,070          | 122,070          |
| <b>Total</b> | <b>1,050,000</b> |                        | <b>200,227</b> | <b>1,050,000</b> | <b>200,227</b> | <b>1,250,227</b> |

**Notes:**

1) Estimated Rate assumes GO BQ "A1" market rates + 50 bps. Estimated TIC is 3.4282%



**Table 4**  
**Financing Plan Tax Impact**  
*City of Tomah, WI*

| Year Ending  | Existing Debt       |                     |                       |                             | Proposed Debt                                 |   |   |   | Total Tax Rate for Debt Service | Taxes                           |                             | Year Ending  |
|--------------|---------------------|---------------------|-----------------------|-----------------------------|---|---|---|---|---------------------------------|---------------------------------|-----------------------------|--------------|
|              | Total Debt Payments | Total Abatements    | Net Debt Service Levy | Change From Prior Year Levy | 2026 Revenue Bonds Dated: 4/16/2026 Total P&I |                                 | Total Tax Rate for Debt Service | Annual Taxes \$100,000 Home |              |
| 2026         | 3,543,299           | (1,411,064)         | 2,132,235             | 1,042,218,200               | \$2.05  | \$204.59                                      | 0   | 0   | 0                               | \$2.05                          | \$205                       | 2026         |
| 2027         | 3,434,008           | (1,417,085)         | 2,016,923             | 1,084,972,720               | \$1.86  | \$185.90                                      | 135,338                                       | 282,047                                       | 2,152,260                       | \$1.98                          | \$198                       | 2027         |
| 2028         | 3,224,834           | (1,337,721)         | 1,887,113             | 1,129,481,142               | \$1.67  | \$167.08                                      | 124,370                                       | 283,773                                       | 2,011,483                       | \$1.78                          | \$178                       | 2028         |
| 2029         | 3,034,846           | (1,274,079)         | 1,760,768             | 1,175,815,417               | \$1.50  | \$149.75                                      | 126,348                                       | 284,141                                       | 1,887,115                       | \$1.60                          | \$160                       | 2029         |
| 2030         | 2,885,053           | (1,265,294)         | 1,619,759             | 1,224,050,444               | \$1.32  | \$132.33                                      | 103,578                                       | 284,385                                       | 1,723,336                       | \$1.41                          | \$141                       | 2030         |
| 2031         | 2,637,338           | (1,141,764)         | 1,495,574             | 1,274,264,199               | \$1.17  | \$117.37                                      | 125,756                                       | 284,505                                       | 1,621,330                       | \$1.27                          | \$127                       | 2031         |
| 2032         | 2,495,223           | (1,118,784)         | 1,376,439             | 1,326,537,854               | \$1.04  | \$103.76                                      | 122,528                                       | 284,425                                       | 1,498,966                       | \$1.13                          | \$113                       | 2032         |
| 2033         | 2,389,829           | (1,106,875)         | 1,282,954             | 1,380,955,910               | \$0.93  | \$92.90                                       | 133,980                                       | 284,061                                       | 1,416,934                       | \$1.03                          | \$103                       | 2033         |
| 2034         | 2,334,699           | (1,083,205)         | 1,251,494             | 1,437,606,338               | \$0.87  | \$87.05                                       | 130,110                                       | 283,408                                       | 1,381,604                       | \$0.96                          | \$96                        | 2034         |
| 2035         | 2,068,706           | (872,148)           | 1,196,559             | 1,496,580,715               | \$0.80  | \$79.95                                       | 126,150                                       | 282,455                                       | 1,322,709                       | \$0.88                          | \$88                        | 2035         |
| 2036         | 2,014,743           | (862,606)           | 1,152,136             | 1,557,974,375               | \$0.74  | \$73.95                                       | 122,070                                       | 286,063                                       | 1,174,206                       | \$0.82                          | \$82                        | 2036         |
| 2037         | 1,679,381           | (620,900)           | 1,058,481             | 1,621,886,564               | \$0.65  | \$65.26                                       | 0   | 284,170                                       | 1,058,481                       | \$0.65                          | \$65                        | 2037         |
| 2038         | 1,614,781           | (610,900)           | 1,003,881             | 1,688,420,598               | \$0.59  | \$59.46                                       | 0   | 286,758                                       | 1,003,881                       | \$0.59                          | \$59                        | 2038         |
| 2039         | 1,467,281           | (595,600)           | 871,681               | 1,757,684,033               | \$0.50  | \$49.59                                       | 0   | 285,859                                       | 871,681                         | \$0.50                          | \$50                        | 2039         |
| 2040         | 1,397,081           | (585,000)           | 812,081               | 1,829,788,835               | \$0.44  | \$44.38                                       | 0   | 285,403                                       | 812,081                         | \$0.44                          | \$44                        | 2040         |
| 2041         | 1,303,181           | (574,000)           | 729,181               | 1,904,851,565               | \$0.38  | \$38.28                                       | 0   | 286,326                                       | 729,181                         | \$0.38                          | \$38                        | 2041         |
| 2042         | 1,260,081           | (557,700)           | 702,381               | 1,982,993,565               | \$0.35  | \$35.42                                       | 0   | 286,664                                       | 702,381                         | \$0.35                          | \$35                        | 2042         |
| 2043         | 442,509             | (232,500)           | 210,009               | 2,064,341,154               | \$0.10  | \$10.17                                       | 0   | 286,341                                       | 210,009                         | \$0.10                          | \$10                        | 2043         |
| 2044         | 283,463             | (76,500)            | 206,963               | 2,149,025,834               | \$0.10  | \$9.63  | 0   | 285,339                                       | 206,963                         | \$0.10                          | \$10                        | 2044         |
| 2045         | 71,444              | 0                   | 71,444                | 2,237,184,502               | \$0.03  | \$3.19  | 0   | 285,703                                       | 71,444                          | \$0.03                          | \$3                         | 2045         |
| 2046         | 0                   | 0                   | 0                     | 2,328,959,669               | \$0.00  | \$0.00  | 0   | 286,370                                       | 0                               | \$0.00                          | \$0                         | 2046         |
| 2047         | 0                   | 0                   | 0                     | 2,424,499,693               | \$0.00  | \$0.00  | 0   | 0   | 0                               | \$0.00                          | \$0                         | 2047         |
| <b>Total</b> | <b>39,581,778</b>   | <b>(16,743,724)</b> | <b>22,838,055</b>     | <b>1,250,227</b>            | <b>5,076,837</b>                              | <b>5,694,193</b>                              | <b>1,250,227</b>                              | <b>5,694,193</b>                              | <b>(5,694,193)</b>              | <b>5,076,837</b>                | <b>5,694,193</b>            | <b>Total</b> |

Notes:

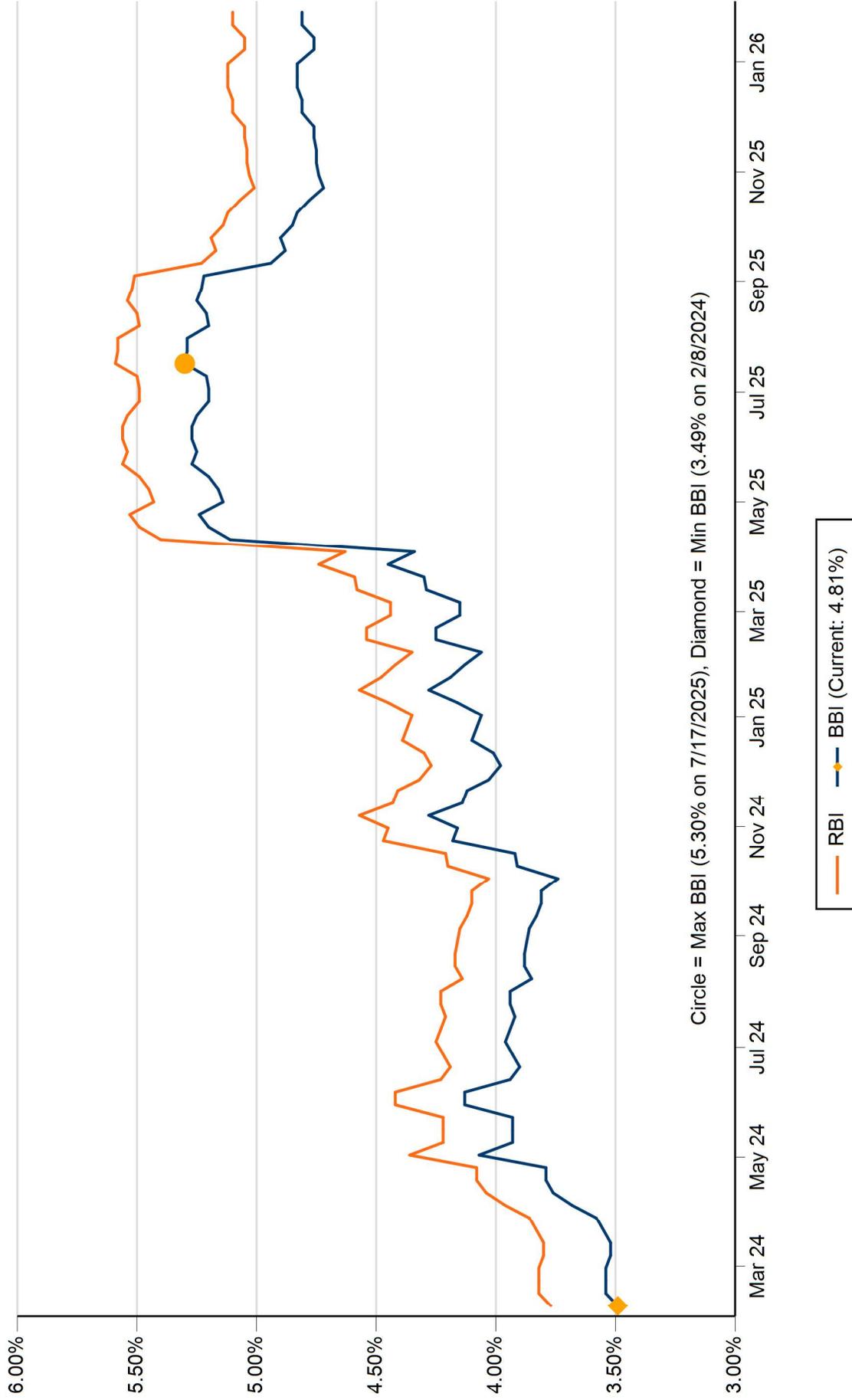
**Table 5**  
**General Obligation Debt Capacity Analysis - Impact of Financing Plan**  
*City of Tomah, WI*

| Year Ending | Existing Debt                                   |             |                                |            | Proposed Debt   |  |            |                   | Year Ending |
|-------------|---|-------------|--------------------------------|------------|-----------------|--|------------|-------------------|-------------|
|             | Projected Equalized Value (TID IN) <sup>1</sup> | Debt Limit  | Existing Principal Outstanding | % of Limit | 2026 G.O. Notes | Combined Principal Existing & Proposed | % of Limit | Residual Capacity |             |
| 2025        | 1,106,365,600                                   | 55,318,280  | 30,560,000                     | 55%        | 1,050,000       | \$30,560,000                           | 55%        | \$24,758,280      | 2025        |
| 2026        | 1,156,942,015                                   | 57,847,101  | 28,130,000                     | 49%        | 965,000         | \$29,180,000                           | 50%        | \$28,667,101      | 2026        |
| 2027        | 1,209,830,481                                   | 60,491,524  | 25,730,000                     | 43%        | 870,000         | \$26,695,000                           | 44%        | \$33,796,524      | 2027        |
| 2028        | 1,265,136,691                                   | 63,256,835  | 23,455,000                     | 37%        | 770,000         | \$24,325,000                           | 38%        | \$38,931,835      | 2028        |
| 2029        | 1,322,971,170                                   | 66,148,559  | 21,290,000                     | 32%        | 690,000         | \$22,060,000                           | 33%        | \$44,088,559      | 2029        |
| 2030        | 1,383,449,496                                   | 69,172,475  | 19,195,000                     | 28%        | 585,000         | \$19,885,000                           | 29%        | \$49,287,475      | 2030        |
| 2031        | 1,446,692,529                                   | 72,334,626  | 17,265,000                     | 24%        | 480,000         | \$17,850,000                           | 25%        | \$54,484,626      | 2031        |
| 2032        | 1,512,826,654                                   | 75,641,333  | 15,395,000                     | 20%        | 360,000         | \$15,875,000                           | 21%        | \$59,766,333      | 2032        |
| 2033        | 1,581,984,037                                   | 79,099,202  | 13,555,000                     | 17%        | 240,000         | \$13,915,000                           | 18%        | \$65,184,202      | 2033        |
| 2034        | 1,654,302,880                                   | 82,715,144  | 11,705,000                     | 14%        | 120,000         | \$11,945,000                           | 14%        | \$70,770,144      | 2034        |
| 2035        | 1,729,927,709                                   | 86,496,385  | 10,060,000                     | 12%        | 0               | \$10,180,000                           | 12%        | \$76,316,385      | 2035        |
| 2036        | 1,809,009,653                                   | 90,450,483  | 8,410,000                      | 9%         | 0               | \$8,410,000                            | 9%         | \$82,040,483      | 2036        |
| 2037        | 1,891,706,749                                   | 94,585,337  | 7,040,000                      | 7%         | 0               | \$7,040,000                            | 7%         | \$87,545,337      | 2037        |
| 2038        | 1,978,184,262                                   | 98,909,213  | 5,680,000                      | 6%         | 0               | \$5,680,000                            | 6%         | \$93,229,213      | 2038        |
| 2039        | 2,068,615,010                                   | 103,430,750 | 4,415,000                      | 4%         | 0               | \$4,415,000                            | 4%         | \$99,015,750      | 2039        |
| 2040        | 2,163,179,710                                   | 108,158,985 | 3,170,000                      | 3%         | 0               | \$3,170,000                            | 3%         | \$104,988,985     | 2040        |
| 2041        | 2,262,067,342                                   | 113,103,367 | 1,970,000                      | 2%         | 0               | \$1,970,000                            | 2%         | \$111,133,367     | 2041        |
| 2042        | 2,365,475,525                                   | 118,273,776 | 765,000                        | 1%         | 0               | \$765,000                              | 1%         | \$117,508,776     | 2042        |
| 2043        | 2,473,610,912                                   | 123,680,546 | 345,000                        | 0%         | 0               | \$345,000                              | 0%         | \$123,335,546     | 2043        |
| 2044        | 2,586,689,601                                   | 129,334,480 | 70,000                         | 0%         | 0               | \$70,000                               | 0%         | \$129,264,480     | 2044        |
| 2045        | 2,704,937,571                                   | 135,246,879 | 0                              | 0%         | 0               | \$0                                    | 0%         | \$135,246,879     | 2045        |
| 2046        | 2,828,591,131                                   | 141,429,557 | 0                              | 0%         | 0               | \$0                                    | 0%         | \$141,429,557     | 2046        |
| 2047        | 2,957,897,392                                   | 147,894,870 | 0                              | 0%         | 0               | \$0                                    | 0%         | \$147,894,870     | 2047        |
| 2048        | 3,093,114,762                                   | 154,655,738 | 0                              | 0%         | 0               | \$0                                    | 0%         | \$154,655,738     | 2048        |
| 2049        | 3,234,513,460                                   | 161,725,673 | 0                              | 0%         | 0               | \$0                                    | 0%         | \$161,725,673     | 2049        |

**Notes:**  
 1) Projected TID IN EV based on discounted 5-year average at 4.57% annual inflation.

## 2 YEAR TREND IN MUNICIPAL BOND INDICES

Weekly Rates February, 2024 - February, 2026



The Bond Buyer "20 Bond Index" (BBI) shows average yields on a group of municipal bonds that mature in 20 years and have an average rating equivalent to Moody's Aa2 and S&P's AA.

The Revenue Bond Index (RBI) shows the average yield on a group of revenue bonds that mature in 30 years and have an average rating equivalent to Moody's A1 and S&P's A+.



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 Washington, D.C.

March 6, 2026

**VIA EMAIL**

Justin Derhammer  
 City Treasurer  
 City of Tomah  
 City Hall  
 819 Superior Avenue  
 Tomah, WI 54660

Scope of Engagement Re: Proposed Issuance of \$1,050,000 City of Tomah (the "City")  
 General Obligation Promissory Notes, Series 2026A (the "Securities")

Dear Justin:

We are pleased to be working with you again as the City's bond counsel and disclosure counsel. Thank you for your confidence in us.

The purpose of this letter is to set forth the role we propose to serve and responsibilities we propose to assume as bond counsel and disclosure counsel in connection with the issuance of the above-referenced Securities. If you have any questions about this letter or the services we will provide, or if you would like to discuss modifications, please contact me.

Role of Bond Counsel

Our bond counsel engagement is a limited, special counsel engagement. Bond counsel is engaged as a recognized independent expert whose primary responsibility is to render an objective legal opinion with respect to the authorization and issuance of municipal obligations. If you desire additional information about the role of bond counsel, we would be happy to provide you with a copy of a brochure prepared by the National Association of Bond Lawyers.

As bond counsel we will: examine applicable law; prepare authorizing and closing documents; consult with the parties to the transaction, including the City's financial advisor or underwriter or placement agent, prior to the issuance of the Securities; review certified proceedings; and undertake such additional duties as we deem necessary to render the bond counsel opinion described below. As bond counsel, we do not advocate the interests of the City or any other party to the transaction. We assume that the parties to the transaction will retain such counsel as they deem necessary and appropriate to represent their interests in this transaction.

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Subject to the completion of proceedings to our satisfaction, we will render our opinion that:

- 1) the Securities are valid and binding general obligations of the City;
- 2) all taxable property in the territory of the City is subject to ad valorem taxation without limitation as to rate or amount to pay the Securities; and
- 3) the interest paid on the Securities will be excludable from gross income for federal income tax purposes (subject to certain limitations which may be expressed in the opinion).

The bond counsel opinion will be executed and delivered by us in written form on the date the Securities are exchanged for their purchase price (the "Closing") and will be based on facts and law existing as of its date. In rendering the bond counsel opinion, we will rely upon the certified proceedings and other certifications of public officials and other persons furnished to us without undertaking to verify the same by independent investigation.

A form of our bond counsel opinion and a form of a Continuing Disclosure Certificate (which we may prepare) may be included in the Official Statement or other disclosure document for the Securities.

#### Role of Disclosure Counsel

Our disclosure counsel engagement is similarly a limited, special counsel engagement. As disclosure counsel, we will review the disclosure document prepared in connection with the sale of the Securities, namely the Official Statement, Private Placement Memorandum, or similar documents (the "City's Offering Document"). It is the City's responsibility to verify the information contained in the materials provided to us or confirmed for us by the City. We will not undertake an independent investigation to verify the accuracy or completeness of this information, beyond reviewing the materials provided to us or confirmed for us by the City. Nor will we render any opinion or make any representation as to the suitability of the Securities for investment by any investor.

In our capacity as the City's disclosure counsel, we will review the City's Offering Document and undertake due diligence with respect to the material representations therein so that we may provide the negative assurance letter described in the following paragraph. Our due diligence will consist of reviewing materials provided to us or confirmed for us by the City; reviewing the City's responses to questions posed in a due diligence questionnaire; assisting the City in its review of its continuing disclosure compliance in the last five years, if applicable (although the City is ultimately responsible for this review and such compliance); and discussing the City's Offering Document with the City and Ehlers & Associates, Inc., Waukesha, Wisconsin ("Ehlers"). We may also maintain the materials provided to us or confirmed for us by the City in our files, and we expect to share certain of those materials with Ehlers, for its files.

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Subject to satisfactory completion of our due diligence, we will provide the City with a negative assurance letter that:

based on our review of the City's Offering Document, our examination of certain materials provided by the City and its representatives, and our participation in conferences and conversations with the City and its representatives, no information has come to the attention of the attorneys in our firm rendering legal services in connection with the matter that has caused them to believe that the Preliminary Official Statement contained as of its date or the Final Official Statement contained as of its date or contains as of the date hereof any untrue statement of a material fact or omits to state any material fact required to be stated therein or necessary to make the statements made therein, in light of the circumstances under which they were made, not misleading; provided, however, we do not express any belief with respect to any financial and statistical data and forecasts, projections, numbers, estimates, assumptions and expressions of opinion, information about bond insurers, or any information regarding the Depository Trust Company and the book-entry system for the Securities contained or incorporated by reference in the City's Offering Document and its appendices, which we expressly exclude from the scope of this paragraph.

If requested, we may also provide Ehlers with a separate letter allowing it to rely on the above-described negative assurance letter.

Please note that our negative assurance letter is not a guarantee; although we expect our above-described due diligence review to assist the City in identifying, confirming and presenting potentially material information, neither our participation in the financing nor our provision of the above-described negative assurance letter will relieve the City of its obligations under the federal securities laws. As noted above, ultimate responsibility for disclosing to potential purchasers of the Securities all City information material to their investment decision rests with the City.

Limitations on Scope of Engagement; No Financial Advice; Conclusion of Representation

All matters and responsibilities other than those expressly set forth above are outside the scope of our engagement as the City's bond counsel and disclosure counsel. These include, without limitation, any obligation to any underwriter, placement agent or financial advisor involved with the issuance of the Securities, other than providing a reliance letter as described above, if applicable. In particular we wish to note that this engagement does not entail any responsibility for us to review matters or provide advice to any party with respect to such matters as the rules promulgated by the Municipal Securities Rulemaking Board ("MSRB"), "blue sky" securities law matters, or other general securities law matters pertaining to any party's status as a broker-dealer or municipal advisor.

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Further, we are neither qualified nor engaged to provide financial advice, and hence we will make no representation whatsoever about the suitability of the Securities for purchase by investors, the desirability of the proposed plan of finance, the feasibility of the project(s) financed or refinanced by the Securities, or any such related matters.

Our responsibilities as bond counsel and disclosure counsel will be concluded with respect to this financing upon the delivery of our bond counsel opinion and negative assurance letter, respectively. Please note that, unless separately engaged, we will not provide any advice to the City on post-closing matters including, without limitation, (i) actions necessary to ensure that interest paid on the Securities will continue to be excluded from gross income for federal income tax purposes, (ii) regulatory surveys or audits of the Securities, or (iii) actions necessary to comply with the continuing disclosure requirements applicable to the Securities.

#### Diversity of Practice; Consent to Unrelated Engagements

Because of the diversity of practice of our firm, the firm may be asked to represent other clients in matters adverse to the City, for example, in zoning, licensing, land division, real estate, property tax or other matters which are unrelated to our bond counsel and disclosure counsel work. Ethical requirements require that we obtain the City's consent to such representations. We do not represent you in legal matters regularly, although we may be called upon for special representation occasionally, and our bond counsel and disclosure counsel work does not usually provide us information that will be disadvantageous to you in other representations. We do not believe that such representations of others would adversely affect our relationship with you, and we have found that local governments generally are agreeable to the type of unrelated representation described above. Your approval of this letter will serve to confirm that the City consents and agrees to our representation of other present or future clients in matters adverse to the City which are not substantially related to the borrowing and finance area or any other area in which we have agreed to serve it. We agree, however, that your prospective consent to conflicting representation contained in this paragraph shall not apply in any instance where, as a result of our representation of the City, we have obtained proprietary or other confidential information, that, if known to the other client, could be used by that client to your material disadvantage. We will not disclose to the other client(s) any confidential information received during the course of our representation of the City. If you have any questions or would like to discuss this consent further, please call us.

We also want to advise you that from time to time we represent underwriters and purchasers of municipal obligations, as well as other bond market participants. In past transactions or matters that are not related to the issuance of the Securities and our role as bond counsel and disclosure counsel, we may have served as counsel to the financial institution that has or will underwrite, purchase or place the Securities or that is serving as the City's financial advisor. We may also be asked to represent financial institutions and other market participants, including the underwriter, purchaser or placement agent of the Securities or the City's financial advisor, in future transactions or matters that are not related to the issuance of the Securities or our role as bond counsel and disclosure counsel. By engaging our services under the terms of this letter, the City consents to our firm undertaking representations of this type.

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### Fees

Based upon: (i) our current understanding of the terms, structure, size and schedule of the financing, (ii) the duties we will undertake pursuant to this letter, (iii) the time we anticipate devoting to the financing, and (iv) the responsibilities we assume, we estimate that our fee will be \$20,000 for our services as bond counsel, and \$13,000 for our services as disclosure counsel. Such fee and expenses may vary: (i) if the principal amount of Securities actually issued differs significantly from the amount stated above, (ii) if material changes in the structure of the financing occur, or (iii) if unusual or unforeseen circumstances arise which require a significant increase in our time, expenses or responsibility. If at any time we believe that circumstances require an adjustment of our original fee estimate, we will consult with you. It is our understanding that our fee will be paid out of proceeds of the Securities at Closing.

If, for any reason, the financing is not consummated or is completed without the rendition of our opinion as bond counsel or the negative assurance letter as disclosure counsel, we will expect to be compensated at our normal hourly rates for time actually spent, plus out-of-pocket expenses. Our fee is usually paid either at the Closing out of proceeds of the Securities or pursuant to a statement rendered shortly thereafter. We customarily do not submit any statement until the Closing unless there is a substantial delay in completing the financing.

### Terms of Engagement

Either the City or Quarles & Brady may terminate the engagement at any time for any reason by written notice, subject on our part to applicable rules of professional conduct. If the City terminates our services, the City is responsible for promptly paying us for all fees, charges, and expenses incurred before the date we receive termination. We reserve the right to withdraw from representing the City if, among other things, the City fails to honor the terms of this engagement letter – including the City's failing to pay our bills, the City's failing to cooperate or follow our advice on a material matter, or our becoming aware of any fact or circumstance that would, in our view, render our continuing representation unlawful or unethical.

Unless previously terminated, our representation will terminate when we send to the City (or its representative) our final bill for services rendered. If the City requests, we will promptly return the City's original papers and property to you, consistent with our need to ensure payment of any outstanding bills. We may retain copies of the documents. We will keep our own files, including attorney work product, pertaining to our representation of the City. For various reasons, including the minimization of unnecessary storage expenses, we may destroy or otherwise dispose of documents and materials a reasonable time after termination of the engagement.

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Page 6

### City Responsibilities

We will provide legal counsel and assistance to the City in accordance with this letter and will rely upon information and guidance the City and its personnel provide to us. We will keep the City reasonably informed of progress and developments, and respond to the City's inquiries. To enable us to provide the services set forth in this letter, the City will disclose fully and accurately all facts and keep us apprised of all developments relating to this matter. The officers and agents of the City will review the City's Offering Document, participate in a due diligence conference to review the City's Offering Document and provide a certificate as to the accuracy and completeness of the City's Offering Document stating that it does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements therein not misleading. The City agrees to pay our bills for services and expenses in accordance with this engagement letter. The City will also cooperate fully with us and be available to attend meetings, conferences, hearings and other proceedings on reasonable notice, and stay fully informed on all developments relating to this matter.

### Limited Liability Partnership

Our firm is a limited liability partnership ("LLP"). Because we are an LLP, no partner of the firm has personal liability for any debts or liabilities of the firm except as otherwise required by law, and except that each partner can be personally liable for his or her own malpractice and for the malpractice of persons acting under his or her actual supervision and control. As an LLP we are required by our code of professional conduct to carry at least \$10,000,000 of malpractice insurance; currently, we carry coverage with limits substantially in excess of that amount. Please call me if you have any questions about our status as a limited liability partnership.

### Conclusion and Request for Signed Copy

If the foregoing terms of this engagement are acceptable to you, please so indicate by returning a copy of this letter dated and signed by an appropriate officer, retaining the original for your files. If we do not hear from you within thirty (30) days, we will assume that these terms are acceptable to you, but we would prefer to receive a signed copy of this letter from you.

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March 6, 2026  
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If you have any questions, please do not hesitate to contact me at any time. We are looking forward to working with you and the City in this regard.

Very truly yours,

QUARLES & BRADY LLP

*Bridgette Keating*  
Bridgette Keating

BK/FCD/SMW/bea  
#910033.00031  
#910033.00032

- cc: Nicolas Morales (via email)
- Nicole Jacobs (via email)
- Brandy Leis (via email)
- Kayla Thorpe (via email)
- Joe Murray (via email)
- Dan Pagac (via email)
- Sue Porter (via email)
- Beth Mueller (via email)
- Frank C. DeGuire (via email)
- Alex Gore (via email)
- Elisabeth Platt (via email)
- Jess Kaye (via email)
- Sue Weber (via email)
- [bondsale@ehlers-inc.com](mailto:bondsale@ehlers-inc.com)

Accepted and Approved:

CITY OF TOMAH

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

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

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

RESOLUTION NO. \_\_\_\_\_

RESOLUTION AUTHORIZING THE ISSUANCE AND ESTABLISHING  
PARAMETERS FOR THE SALE OF NOT TO EXCEED \$1,050,000  
GENERAL OBLIGATION PROMISSORY NOTES, SERIES 2026A

WHEREAS, the Common Council hereby finds and determines that it is necessary, desirable and in the best interest of the City of Tomah, Monroe County, Wisconsin (the "City") to raise funds for public purposes, including paying the cost of 2026 capital projects, including street improvements, park improvements and municipal equipment (collectively, the "Project");

WHEREAS, the Common Council hereby finds and determines that the Project is within the City's power to undertake and therefore serves a "public purpose" as that term is defined in Section 67.04(1)(b), Wisconsin Statutes;

WHEREAS, the City is authorized by the provisions of Section 67.12(12), Wisconsin Statutes, to borrow money and issue general obligation promissory notes for such public purposes;

WHEREAS, it is the finding of the Common Council that it is in the best interest of the City to direct its financial advisor, Ehlers & Associates, Inc. ("Ehlers"), to take the steps necessary for the City to offer and sell general obligation promissory notes (the "Notes") at public sale and to obtain bids for the purchase of the Notes;

WHEREAS, the City Clerk (in consultation with Ehlers) is hereby authorized and directed to cause the sale of the Notes to be publicized at such times and in such manner as the City Clerk may determine and to cause pertinent data to be forwarded to interested bidders as the City Clerk may determine; and

WHEREAS, in order to facilitate the sale of the Notes in a timely manner, the Common Council hereby finds and determines that it is necessary, desirable and in the best interest of the City to delegate to either the City Administrator or the City Treasurer (each, an "Authorized Officer") the authority to accept on behalf of the City a bid for the Notes (the "Proposal") that meets the terms and conditions provided for in this Resolution by executing a certificate in substantially the form attached hereto as Exhibit A and incorporated herein by reference (the "Approving Certificate").

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City that:

Section 1. Authorization and Sale of the Notes; Parameters. For the purpose of paying the cost of the Project, the City is authorized to borrow pursuant to Section 67.12(12), Wisconsin Statutes, the principal sum of not to exceed ONE MILLION FIFTY THOUSAND DOLLARS (\$1,050,000) upon the terms and subject to the conditions set forth in this Resolution. Subject to satisfaction of the condition set forth in Section 17 of this Resolution, the Mayor and City Clerk are hereby authorized, empowered and directed to make, execute, issue and sell to the financial institution that submitted the Proposal (the "Purchaser") for, on behalf of and in the name of the City, the Notes aggregating the principal amount of not to exceed ONE MILLION FIFTY

THOUSAND DOLLARS (\$1,050,000). The purchase price to be paid to the City for the Notes shall not be less than 99.0% nor more than 110.0% of the principal amount of the Notes.

Section 2. Terms of the Notes. The Notes shall be designated "General Obligation Promissory Notes, Series 2026A"; shall be issued in the aggregate principal amount of up to \$1,050,000; shall be dated as of their date of issuance; shall be in the denomination of \$5,000 or any integral multiple thereof; shall be numbered R-1 and upward; and shall mature or be subject to mandatory redemption on the dates and in the principal amounts set forth below, provided that the principal amount of each maturity or mandatory redemption amount may be increased or decreased by up to \$55,000 per maturity or mandatory redemption amount and that the aggregate principal amount of the Notes shall not exceed \$1,050,000. The schedule below assumes the Notes are issued in the aggregate principal amount of \$1,050,000.

| <u>Date</u> | <u>Principal Amount</u> |
|-------------|-------------------------|
| 05-01-2027  | \$ 85,000               |
| 05-01-2028  | 95,000                  |
| 05-01-2029  | 100,000                 |
| 05-01-2030  | 80,000                  |
| 05-01-2031  | 105,000                 |
| 05-01-2032  | 105,000                 |
| 05-01-2033  | 120,000                 |
| 05-01-2034  | 120,000                 |
| 05-01-2035  | 120,000                 |
| 05-01-2036  | 120,000                 |

Interest shall be payable semi-annually on May 1 and November 1 of each year commencing on May 1, 2027. The true interest cost on the Notes (computed taking the Purchaser's compensation into account) shall not exceed 4.25%. Interest shall be computed upon the basis of a 360-day year of twelve 30-day months and will be rounded pursuant to the rules of the Municipal Securities Rulemaking Board.

Section 3. Redemption Provisions. The Notes maturing on May 1, 2034 and thereafter shall be subject to redemption prior to maturity, at the option of the City, on May 1, 2033 or on any date thereafter. Said Notes shall be redeemable as a whole or in part, and if in part, from maturities selected by the City and within each maturity by lot, at the principal amount thereof, plus accrued interest to the date of redemption. If the Proposal specifies that certain of the Notes shall be subject to mandatory redemption, the terms of such mandatory redemption shall be set forth on an attachment to the Approving Certificate labeled as Schedule MRP. Upon the optional redemption of any of the Notes subject to mandatory redemption, the principal amount of such Notes so redeemed shall be credited against the mandatory redemption payments established in the Approving Certificate in such manner as the City shall direct.

Section 4. Form of the Notes. The Notes shall be issued in registered form and shall be executed and delivered in substantially the form attached hereto as Exhibit B and incorporated herein by this reference.

Section 5. Tax Provisions.

(A) Direct Annual Irrepealable Tax Levy. For the purpose of paying the principal of and interest on the Notes as the same becomes due, the full faith, credit and resources of the City are hereby irrevocably pledged, and there is hereby levied upon all of the taxable property of the City a direct annual irrepealable tax in the years 2026 through 2035 for the payments due in the years 2027 through 2036 in the amounts as are sufficient to meet the principal and interest payments when due.

(B) Tax Collection. So long as any part of the principal of or interest on the Notes remains unpaid, the City shall be and continue without power to repeal such levy or obstruct the collection of said tax until all such payments have been made or provided for. After the issuance of the Notes, said tax shall be, from year to year, carried onto the tax roll of the City and collected in addition to all other taxes and in the same manner and at the same time as other taxes of the City for said years are collected, except that the amount of tax carried onto the tax roll may be reduced in any year by the amount of any surplus money in the Debt Service Fund Account created below.

(C) Additional Funds. If at any time there shall be on hand insufficient funds from the aforesaid tax levy to meet principal and/or interest payments on said Notes when due, the requisite amounts shall be paid from other funds of the City then available, which sums shall be replaced upon the collection of the taxes herein levied.

Section 6. Segregated Debt Service Fund Account.

(A) Creation and Deposits. There shall be and there hereby is established in the treasury of the City, if one has not already been created, a debt service fund, separate and distinct from every other fund, which shall be maintained in accordance with generally accepted accounting principles. Debt service or sinking funds established for obligations previously issued by the City may be considered as separate and distinct accounts within the debt service fund.

Within the debt service fund, there hereby is established a separate and distinct account designated as the "Debt Service Fund Account for General Obligation Promissory Notes, Series 2026A" (the "Debt Service Fund Account") and such account shall be maintained until the indebtedness evidenced by the Notes is fully paid or otherwise extinguished. There shall be deposited into the Debt Service Fund Account (i) all accrued interest received by the City at the time of delivery of and payment for the Notes; (ii) any premium which may be received by the City above the par value of the Notes and accrued interest thereon; (iii) all money raised by the taxes herein levied and any amounts appropriated for the specific purpose of meeting principal of and interest on the Notes when due; (iv) such other sums as may be necessary at any time to pay principal of and interest on the Notes when due; (v) surplus monies in the Borrowed Money Fund as specified below; and (vi) such further deposits as may be required by Section 67.11, Wisconsin Statutes.

(B) Use and Investment. No money shall be withdrawn from the Debt Service Fund Account and appropriated for any purpose other than the payment of principal of and interest on the Notes until all such principal and interest has been paid in full and the Notes canceled; provided (i) the funds to provide for each payment of principal of and interest on the Notes prior to the scheduled receipt of taxes from the next succeeding tax collection may be invested in direct obligations of the United States of America maturing in time to make such payments when they are due or in other investments permitted by law; and (ii) any funds over and above the amount of such principal and interest payments on the Notes may be used to reduce the next succeeding tax levy, or may, at the option of the City, be invested by purchasing the Notes as permitted by and subject to Section 67.11(2)(a), Wisconsin Statutes, or in permitted municipal investments under the pertinent provisions of the Wisconsin Statutes ("Permitted Investments"), which investments shall continue to be a part of the Debt Service Fund Account. Any investment of the Debt Service Fund Account shall at all times conform with the provisions of the Internal Revenue Code of 1986, as amended (the "Code") and any applicable Treasury Regulations (the "Regulations").

(C) Remaining Monies. When all of the Notes have been paid in full and canceled, and all Permitted Investments disposed of, any money remaining in the Debt Service Fund Account shall be transferred and deposited in the general fund of the City, unless the Common Council directs otherwise.

Section 7. Proceeds of the Notes; Segregated Borrowed Money Fund. The proceeds of the Notes (the "Note Proceeds") (other than any premium and accrued interest which must be paid at the time of the delivery of the Notes into the Debt Service Fund Account created above) shall be deposited into a special fund (the "Borrowed Money Fund") separate and distinct from all other funds of the City and disbursed solely for the purpose or purposes for which borrowed. Monies in the Borrowed Money Fund may be temporarily invested in Permitted Investments. Any monies, including any income from Permitted Investments, remaining in the Borrowed Money Fund after the purpose or purposes for which the Notes have been issued have been accomplished, and, at any time, any monies as are not needed and which obviously thereafter cannot be needed for such purpose(s) shall be deposited in the Debt Service Fund Account.

Section 8. No Arbitrage. All investments made pursuant to this Resolution shall be Permitted Investments, but no such investment shall be made in such a manner as would cause the Notes to be "arbitrage bonds" within the meaning of Section 148 of the Code or the Regulations and an officer of the City, charged with the responsibility for issuing the Notes, shall certify as to facts, estimates, circumstances and reasonable expectations in existence on the date of delivery of the Notes to the Purchaser which will permit the conclusion that the Notes are not "arbitrage bonds," within the meaning of the Code or Regulations.

Section 9. Compliance with Federal Tax Laws. (a) The City represents and covenants that the projects financed by the Notes and the ownership, management and use of the projects will not cause the Notes to be "private activity bonds" within the meaning of Section 141 of the Code. The City further covenants that it shall comply with the provisions of the Code to the extent necessary to maintain the tax-exempt status of the interest on the Notes including, if applicable, the rebate requirements of Section 148(f) of the Code. The City further covenants that it will not take any action, omit to take any action or permit the taking or omission of any

action within its control (including, without limitation, making or permitting any use of the proceeds of the Notes) if taking, permitting or omitting to take such action would cause any of the Notes to be an arbitrage bond or a private activity bond within the meaning of the Code or would otherwise cause interest on the Notes to be included in the gross income of the recipients thereof for federal income tax purposes. The City Clerk or other officer of the City charged with the responsibility of issuing the Notes shall provide an appropriate certificate of the City certifying that the City can and covenanting that it will comply with the provisions of the Code and Regulations.

(b) The City also covenants to use its best efforts to meet the requirements and restrictions of any different or additional federal legislation which may be made applicable to the Notes provided that in meeting such requirements the City will do so only to the extent consistent with the proceedings authorizing the Notes and the laws of the State of Wisconsin and to the extent that there is a reasonable period of time in which to comply.

Section 10. Designation as Qualified Tax-Exempt Obligations. The Notes are hereby designated as "qualified tax-exempt obligations" for purposes of Section 265 of the Code, relating to the ability of financial institutions to deduct from income for federal income tax purposes, interest expense that is allocable to carrying and acquiring tax-exempt obligations.

Section 11. Execution of the Notes; Closing; Professional Services. The Notes shall be issued in printed form, executed on behalf of the City by the manual or facsimile signatures of the Mayor and City Clerk, authenticated, if required, by the Fiscal Agent (defined below), sealed with its official or corporate seal, if any, or a facsimile thereof, and delivered to the Purchaser upon payment to the City of the purchase price thereof, plus accrued interest to the date of delivery (the "Closing"). The facsimile signature of either of the officers executing the Notes may be imprinted on the Notes in lieu of the manual signature of the officer but, unless the City has contracted with a fiscal agent to authenticate the Notes, at least one of the signatures appearing on each Note shall be a manual signature. In the event that either of the officers whose signatures appear on the Notes shall cease to be such officers before the Closing, such signatures shall, nevertheless, be valid and sufficient for all purposes to the same extent as if they had remained in office until the Closing. The aforesaid officers are hereby authorized and directed to do all acts and execute and deliver the Notes and all such documents, certificates and acknowledgements as may be necessary and convenient to effectuate the Closing. The City hereby authorizes the officers and agents of the City to enter into, on its behalf, agreements and contracts in conjunction with the Notes, including but not limited to agreements and contracts for legal, trust, fiscal agency, disclosure and continuing disclosure, and rebate calculation services. Any such contract heretofore entered into in conjunction with the issuance of the Notes is hereby ratified and approved in all respects.

Section 12. Payment of the Notes; Fiscal Agent. The principal of and interest on the Notes shall be paid by Bond Trust Services Corporation, which is hereby appointed as the City's registrar and fiscal agent pursuant to the provisions of Section 67.10(2), Wisconsin Statutes (the "Fiscal Agent"). The City hereby authorizes the Mayor and City Clerk or other appropriate officers of the City to enter into a Fiscal Agency Agreement between the City and the Fiscal Agent. Such contract may provide, among other things, for the performance by the Fiscal Agent

of the functions listed in Wis. Stats. Sec. 67.10(2)(a) to (j), where applicable, with respect to the Notes.

Section 13. Persons Treated as Owners; Transfer of Notes. The City shall cause books for the registration and for the transfer of the Notes to be kept by the Fiscal Agent. The person in whose name any Note shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes and payment of either principal or interest on any Note shall be made only to the registered owner thereof. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Note to the extent of the sum or sums so paid.

Any Note may be transferred by the registered owner thereof by surrender of the Note at the office of the Fiscal Agent, duly endorsed for the transfer or accompanied by an assignment duly executed by the registered owner or his attorney duly authorized in writing. Upon such transfer, the Mayor and City Clerk shall execute and deliver in the name of the transferee or transferees a new Note or Notes of a like aggregate principal amount, series and maturity and the Fiscal Agent shall record the name of each transferee in the registration book. No registration shall be made to bearer. The Fiscal Agent shall cancel any Note surrendered for transfer.

The City shall cooperate in any such transfer, and the Mayor and City Clerk are authorized to execute any new Note or Notes necessary to effect any such transfer.

Section 14. Record Date. The 15th day of the calendar month next preceding each interest payment date shall be the record date for the Notes (the "Record Date"). Payment of interest on the Notes on any interest payment date shall be made to the registered owners of the Notes as they appear on the registration book of the City at the close of business on the Record Date.

Section 15. Utilization of The Depository Trust Company Book-Entry-Only System. In order to make the Notes eligible for the services provided by The Depository Trust Company, New York, New York ("DTC"), the City agrees to the applicable provisions set forth in the Blanket Issuer Letter of Representations, which the City Clerk or other authorized representative of the City is authorized and directed to execute and deliver to DTC on behalf of the City to the extent an effective Blanket Issuer Letter of Representations is not presently on file in the City Clerk's office.

Section 16. Payment of Issuance Expenses. The City authorizes the Purchaser to forward the amount of the proceeds of the Notes allocable to the payment of issuance expenses to a financial institution selected by Ehlers at Closing for further distribution as directed by Ehlers.

Section 17. Condition on Issuance and Sale of the Notes. The issuance of the Notes and the sale of the Notes to the Purchaser are subject to approval by an Authorized Officer of the principal amount, definitive maturities, mandatory redemption provisions, interest rates and purchase price for the Notes, which approval shall be evidenced by execution by an Authorized Officer of the Approving Certificate.

The Notes shall not be issued, sold or delivered until this condition is satisfied. Upon satisfaction of this condition, an Authorized Officer is authorized to execute a Proposal with the Purchaser providing for the sale of the Notes to the Purchaser.

Section 18. Official Statement. The Common Council hereby directs an Authorized Officer to approve the Preliminary Official Statement with respect to the Notes and deem the Preliminary Official Statement as "final" as of its date for purposes of SEC Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities and Exchange Act of 1934 (the "Rule"). All actions taken by an Authorized Officer or other officers of the City in connection with the preparation of such Preliminary Official Statement and any addenda to it or final Official Statement are hereby ratified and approved. In connection with the Closing, the appropriate City official shall certify the Preliminary Official Statement and any addenda or final Official Statement. The City Clerk shall cause copies of the Preliminary Official Statement and any addenda or final Official Statement to be distributed to the Purchaser.

Section 19. Undertaking to Provide Continuing Disclosure. The City hereby covenants and agrees, for the benefit of the owners of the Notes, to enter into a written undertaking (the "Undertaking") if required by the Rule to provide continuing disclosure of certain financial information and operating data and timely notices of the occurrence of certain events in accordance with the Rule. The Undertaking shall be enforceable by the owners of the Notes or by the Purchaser on behalf of such owners (provided that the rights of the owners and the Purchaser to enforce the Undertaking shall be limited to a right to obtain specific performance of the obligations thereunder and any failure by the City to comply with the provisions of the Undertaking shall not be an event of default with respect to the Notes).

To the extent required under the Rule, the Mayor and City Clerk, or other officer of the City charged with the responsibility for issuing the Notes, shall provide a Continuing Disclosure Certificate for inclusion in the transcript of proceedings, setting forth the details and terms of the City's Undertaking.

Section 20. Record Book. The City Clerk shall provide and keep the transcript of proceedings as a separate record book (the "Record Book") and shall record a full and correct statement of every step or proceeding had or taken in the course of authorizing and issuing the Notes in the Record Book.

Section 21. Bond Insurance. If the Purchaser determines to obtain municipal bond insurance with respect to the Notes, the officers of the City are authorized to take all actions necessary to obtain such municipal bond insurance. The Mayor and City Clerk are authorized to agree to such additional provisions as the bond insurer may reasonably request and which are acceptable to the Mayor and City Clerk including provisions regarding restrictions on investment of Note proceeds, the payment procedure under the municipal bond insurance policy, the rights of the bond insurer in the event of default and payment of the Notes by the bond insurer and notices to be given to the bond insurer. In addition, any reference required by the bond insurer to the municipal bond insurance policy shall be made in the form of Note provided herein.

Section 22. Conflicting Resolutions; Severability; Effective Date. All prior resolutions, rules or other actions of the Common Council or any parts thereof in conflict with the provisions hereof shall be, and the same are, hereby rescinded insofar as the same may so conflict. In the event that any one or more provisions hereof shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provisions hereof. The foregoing shall take effect immediately upon adoption and approval in the manner provided by law.

Adopted, approved and recorded March 16, 2026.

\_\_\_\_\_  
Paul Dwyer  
Mayor

ATTEST:

\_\_\_\_\_  
Nicole Jacobs  
City Clerk

(SEAL)

EXHIBIT A

APPROVING CERTIFICATE

The undersigned [City Administrator] [City Treasurer] of the City of Tomah, Monroe County, Wisconsin (the "City"), hereby certifies that:

1. Resolution. On March 16, 2026, the Common Council of the City adopted a resolution (the "Resolution") authorizing the issuance and establishing parameters for the sale of not to exceed \$1,050,000 General Obligation Promissory Notes, Series 2026A of the City (the "Notes") and delegating to me the authority to approve the Preliminary Official Statement, to approve the purchase proposal for the Notes, and to determine the details for the Notes within the parameters established by the Resolution.

2. Proposal; Terms of the Notes. [On the date hereof, the Notes were offered for public sale and the bids set forth on the Bid Tabulation attached hereto as Schedule I and incorporated herein by this reference were received. The institution listed first on the Bid Tabulation, \_\_\_\_\_ (the "Purchaser") offered to purchase the Notes in accordance with the terms set forth in the Proposal attached hereto as Schedule II and incorporated herein by this reference (the "Proposal").] Ehlers & Associates, Inc. recommends the City accept the Proposal. The Proposal meets the parameters and conditions established by the Resolution and is hereby approved and accepted.

The Notes shall be issued in the aggregate principal amount of \$\_\_\_\_\_, which is not more than the \$1,050,000 approved by the Resolution, and shall mature on May 1 of each of the years and in the amounts and shall bear interest at the rates per annum as set forth in the Pricing Summary attached hereto as Schedule III and incorporated herein by this reference. The amount of each annual principal or mandatory redemption payment due on the Notes is not more than \$55,000 more or less per maturity or mandatory redemption amount than the schedule included in the Resolution as set forth below:

| <u>Date</u> | <u>Resolution Schedule</u> | <u>Actual Amount</u> |
|-------------|----------------------------|----------------------|
| 05-01-2027  | \$ 85,000                  | \$ _____             |
| 05-01-2028  | 95,000                     | _____                |
| 05-01-2029  | 100,000                    | _____                |
| 05-01-2030  | 80,000                     | _____                |
| 05-01-2031  | 105,000                    | _____                |
| 05-01-2032  | 105,000                    | _____                |
| 05-01-2033  | 120,000                    | _____                |
| 05-01-2034  | 120,000                    | _____                |
| 05-01-2035  | 120,000                    | _____                |
| 05-01-2036  | 120,000                    | _____                |

The true interest cost on the Notes (computed taking the Purchaser's compensation into account) is \_\_\_\_\_%, which is not in excess of 4.25%, as required by the Resolution.

3. Purchase Price of the Notes. The Notes shall be sold to the Purchaser in accordance with the terms of the Proposal at a price of \$\_\_\_\_\_, plus accrued interest, if any, to the date of delivery of the Notes, which is not less than 99.0% nor more than 110.0% of the principal amount of the Notes, as required by the Resolution.

4. [Mandatory Redemption of the Notes. The Proposal specifies that [some of] the Notes are subject to mandatory redemption. The terms of such mandatory redemption are set forth on an attachment hereto as Schedule MRP and incorporated herein by this reference.]

5. Direct Annual Irrepealable Tax Levy. For the purpose of paying the principal of and interest on the Notes as the same respectively falls due, the full faith, credit and taxing powers of the City have been irrevocably pledged and there has been levied on all of the taxable property in the City, pursuant to the Resolution, a direct, annual irrepealable tax in an amount and at the times sufficient for said purpose. Such tax shall be for the years and in the amounts set forth on the debt service schedule attached hereto as Schedule IV.

6. Preliminary Official Statement. The Preliminary Official Statement with respect to the Notes is hereby approved and deemed "final" as of its date for purposes of SEC Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities and Exchange Act of 1934.

7. Approval. This Certificate constitutes my approval of the Proposal, and the principal amount, definitive maturities, interest rates, purchase price and redemption provisions for the Notes and the direct annual irrepealable tax levy to repay the Notes, in satisfaction of the parameters set forth in the Resolution.

IN WITNESS WHEREOF, I have executed this Certificate on \_\_\_\_\_, 2026 pursuant to the authority delegated to me in the Resolution.

\_\_\_\_\_  
Nicholas Morales  
City Administrator]

OR

\_\_\_\_\_  
Justin Derhammer  
City Treasurer]

SCHEDULE I TO APPROVING CERTIFICATE

Bid Tabulation

To be provided by Ehlers & Associates, Inc. and incorporated into the Certificate.

(See Attached)

COPY

SCHEDULE II TO APPROVING CERTIFICATE

Proposal

To be provided by Ehlers & Associates, Inc. and incorporated into the Certificate.

(See Attached)

COPY

SCHEDULE III TO APPROVING CERTIFICATE

Pricing Summary

To be provided by Ehlers & Associates, Inc. and incorporated into the Certificate.

(See Attached)

COPY

SCHEDULE IV TO APPROVING CERTIFICATE  
Debt Service Schedule and Irrepealable Tax Levies

To be provided by Ehlers & Associates, Inc. and incorporated into the Certificate.

(See Attached)

COPY

[SCHEDULE MRP TO APPROVING CERTIFICATE

Mandatory Redemption Provision

The Notes due on May 1, \_\_\_\_\_, \_\_\_\_\_ and \_\_\_\_\_ (the "Term Bonds") are subject to mandatory redemption prior to maturity by lot (as selected by the Depository) at a redemption price equal to One Hundred Percent (100%) of the principal amount to be redeemed plus accrued interest to the date of redemption, from debt service fund deposits which are required to be made in amounts sufficient to redeem on May 1 of each year the respective amount of Term Bonds specified below:

For the Term Bonds Maturing on May 1, 20

| <u>Redemption<br/>Date</u> | <u>Amount</u>    |
|----------------------------|------------------|
| _____                      | \$ _____         |
| _____                      | _____            |
| _____                      | _____ (maturity) |

For the Term Bonds Maturing on May 1, 20

| <u>Redemption<br/>Date</u> | <u>Amount</u>    |
|----------------------------|------------------|
| _____                      | \$ _____         |
| _____                      | _____            |
| _____                      | _____ (maturity) |

For the Term Bonds Maturing on May 1, 20

| <u>Redemption<br/>Date</u> | <u>Amount</u>    |
|----------------------------|------------------|
| _____                      | \$ _____         |
| _____                      | _____            |
| _____                      | _____ (maturity) |

For the Term Bonds Maturing on May 1, 20

| <u>Redemption<br/>Date</u> | <u>Amount</u>     |
|----------------------------|-------------------|
| _____                      | \$ _____          |
| _____                      | _____             |
| _____                      | _____ (maturity)] |

EXHIBIT B

(Form of Note)

|            |  |         |
|------------|--|---------|
| REGISTERED | UNITED STATES OF AMERICA                         | DOLLARS |
|            | STATE OF WISCONSIN                               |         |
|            | MONROE COUNTY                                    |         |
| NO. R-____ | CITY OF TOMAH                                    | \$_____ |
|            | GENERAL OBLIGATION PROMISSORY NOTE, SERIES 2026A |         |

|                |                         |                |        |
|----------------|-------------------------|----------------|--------|
| MATURITY DATE: | ORIGINAL DATE OF ISSUE: | INTEREST RATE: | CUSIP: |
| May 1, _____   | _____, 2026             | _____%         | _____  |

DEPOSITORY OR ITS NOMINEE NAME: CEDE & CO.

PRINCIPAL AMOUNT: \_\_\_\_\_ THOUSAND DOLLARS  
(\$\_\_\_\_\_)

FOR VALUE RECEIVED, the City of Tomah, Monroe County, Wisconsin (the "City"), hereby acknowledges itself to owe and promises to pay to the Depository or its Nominee Name (the "Depository") identified above (or to registered assigns), on the maturity date identified above, the principal amount identified above, and to pay interest thereon at the rate of interest per annum identified above, all subject to the provisions set forth herein regarding redemption prior to maturity. Interest shall be payable semi-annually on May 1 and November 1 of each year commencing on May 1, 2027 until the aforesaid principal amount is paid in full. Both the principal of and interest on this Note are payable to the registered owner in lawful money of the United States. Interest payable on any interest payment date shall be paid by wire transfer to the Depository in whose name this Note is registered on the Bond Register maintained by Bond Trust Services Corporation (the "Fiscal Agent") or any successor thereto at the close of business on the 15th day of the calendar month next preceding each interest payment date (the "Record Date"). This Note is payable as to principal upon presentation and surrender hereof at the office of the Fiscal Agent.

For the prompt payment of this Note together with interest hereon as aforesaid and for the levy of taxes sufficient for that purpose, the full faith, credit and resources of the City are hereby irrevocably pledged.

This Note is one of an issue of Notes aggregating the principal amount of \$\_\_\_\_\_, all of which are of like tenor, except as to denomination, interest rate, maturity date and redemption provision, issued by the City pursuant to the provisions of Section 67.12(12), Wisconsin Statutes, for public purposes, including paying the cost of 2026 capital projects, including street improvements, park improvements and municipal equipment, as authorized by a resolution adopted on March 16, 2026, as supplemented by an Approving Certificate, dated

\_\_\_\_\_, 2026 (collectively, the "Resolution"). Said Resolution is recorded in the official minutes of the Common Council for said date.

The Notes maturing on May 1, 2034 and thereafter are subject to redemption prior to maturity, at the option of the City, on May 1, 2033 or on any date thereafter. Said Notes are redeemable as a whole or in part, and if in part, from maturities selected by the City, and within each maturity by lot (as selected by the Depository), at the principal amount thereof, plus accrued interest to the date of redemption.

[The Notes maturing in the years \_\_\_\_\_ are subject to mandatory redemption by lot as provided in the Resolution, at the redemption price of par plus accrued interest to the date of redemption and without premium.]

In the event the Notes are redeemed prior to maturity, as long as the Notes are in book-entry-only form, official notice of the redemption will be given by mailing a notice by registered or certified mail, overnight express delivery, facsimile transmission, electronic transmission or in any other manner required by the Depository, to the Depository not less than thirty (30) days nor more than sixty (60) days prior to the redemption date. If less than all of the Notes of a maturity are to be called for redemption, the Notes of such maturity to be redeemed will be selected by lot. Such notice will include but not be limited to the following: the designation, date and maturities of the Notes called for redemption, CUSIP numbers, and the date of redemption. Any notice provided as described herein shall be conclusively presumed to have been duly given, whether or not the registered owner receives the notice. The Notes shall cease to bear interest on the specified redemption date provided that federal or other immediately available funds sufficient for such redemption are on deposit at the office of the Depository at that time. Upon such deposit of funds for redemption the Notes shall no longer be deemed to be outstanding.

It is hereby certified and recited that all conditions, things and acts required by law to exist or to be done prior to and in connection with the issuance of this Note have been done, have existed and have been performed in due form and time; that the aggregate indebtedness of the City, including this Note and others issued simultaneously herewith, does not exceed any limitation imposed by law or the Constitution of the State of Wisconsin; and that a direct annual irrepealable tax has been levied sufficient to pay this Note, together with the interest thereon, when and as payable.

This Note has been designated by the Common Council as a "qualified tax-exempt obligation" pursuant to the provisions of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.

This Note is transferable only upon the books of the City kept for that purpose at the office of the Fiscal Agent, only in the event that the Depository does not continue to act as depository for the Notes, and the City appoints another depository, upon surrender of the Note to the Fiscal Agent, by the registered owner in person or his duly authorized attorney, together with a written instrument of transfer (which may be endorsed hereon) satisfactory to the Fiscal Agent duly executed by the registered owner or his duly authorized attorney. Thereupon a new fully

registered Note in the same aggregate principal amount shall be issued to the new depository in exchange therefor and upon the payment of a charge sufficient to reimburse the City for any tax, fee or other governmental charge required to be paid with respect to such registration. The Fiscal Agent shall not be obliged to make any transfer of the Notes (i) after the Record Date, (ii) during the fifteen (15) calendar days preceding the date of any publication of notice of any proposed redemption of the Notes, or (iii) with respect to any particular Note, after such Note has been called for redemption. The Fiscal Agent and City may treat and consider the Depository in whose name this Note is registered as the absolute owner hereof for the purpose of receiving payment of, or on account of, the principal or redemption price hereof and interest due hereon and for all other purposes whatsoever. The Notes are issuable solely as negotiable, fully-registered Notes without coupons in the denomination of \$5,000 or any integral multiple thereof.

This Note shall not be valid or obligatory for any purpose until the Certificate of Authentication hereon shall have been signed by the Fiscal Agent.

No delay or omission on the part of the owner hereof to exercise any right hereunder shall impair such right or be considered as a waiver thereof or as a waiver of or acquiescence in any default hereunder.

IN WITNESS WHEREOF, the City of Tomah, Monroe County, Wisconsin, by its governing body, has caused this Note to be executed for it and in its name by the manual or facsimile signatures of its duly qualified Mayor and City Clerk; and to be sealed with its official or corporate seal, if any, all as of the original date of issue specified above.

CITY OF TOMAH  
MONROE COUNTY, WISCONSIN

By: \_\_\_\_\_  
Paul Dwyer  
Mayor

(SEAL)

By: \_\_\_\_\_  
Nicole Jacobs  
City Clerk

Date of Authentication: \_\_\_\_\_, \_\_\_\_\_

CERTIFICATE OF AUTHENTICATION

This Note is one of the Notes of the issue authorized by the within-mentioned Resolution of the City of Tomah, Monroe County, Wisconsin.

BOND TRUST SERVICES CORPORATION

By \_\_\_\_\_  
Authorized Signatory

COPY

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto

\_\_\_\_\_  
(Name and Address of Assignee)

\_\_\_\_\_  
(Social Security or other Identifying Number of Assignee)

the within Note and all rights thereunder and hereby irrevocably constitutes and appoints \_\_\_\_\_, Legal Representative, to transfer said Note on the books kept for registration thereof, with full power of substitution in the premises.

Dated: \_\_\_\_\_

Signature Guaranteed:

\_\_\_\_\_  
(e.g. Bank, Trust Company  
or Securities Firm)

\_\_\_\_\_  
(Depository or Nominee Name)

NOTICE: This signature must correspond with the name of the Depository or Nominee Name as it appears upon the face of the within Note in every particular, without alteration or enlargement or any change whatever.

\_\_\_\_\_  
(Authorized Officer)

March 16, 2026

PRE-SALE REPORT FOR

## City of Tomah, Wisconsin

**\$3,405,000 Water System Revenue Bonds,  
Series 2026B**



---

**Prepared by:**

Ehlers  
N19W24400 Riverwood Drive,  
Suite 100  
Waukesha, WI 53188

**Advisors:**

Kayla Thorpe, Municipal Advisor  
Joe Murray, Municipal Advisor

---

**BUILDING COMMUNITIES. IT'S WHAT WE DO.**

# EXECUTIVE SUMMARY OF PROPOSED DEBT

**Proposed Issue:**

\$3,405,000 Water System Revenue Bonds, Series 2026B

**Purposes:**

The proposed issue includes financing for the following purposes:

To fund 2026 Capital Improvements in the Water Utility.

- Water System Revenue Bonds, Series 2026B. Debt service will be paid from water revenues.

**Authority:**

The Bonds are being issued pursuant to Wisconsin Statute:

- 66.0621

The Bonds are not general obligations of the City but are payable only from and secured by a pledge of income and revenue to be derived from the operation of the Water System.

**Term/Call Feature:**

The Bonds are being issued for a term of 20 years. Principal on the Bonds will be due on May 1 in the years 2027 through 2046. Interest will be due every six months beginning May 1, 2027.

The Bonds will be subject to prepayment at the discretion of the City on May 1, 2034 or any date thereafter.

**Bank Qualification:**

Because the City is expecting to issue no more than \$10,000,000 in tax exempt debt during the calendar year, the City will be able to designate the Bonds as “bank qualified” obligations. Bank qualified status broadens the market for the Bonds, which can result in lower interest rates.

**Rating:**

We recommend selling this issue non-rated as the cost of the rating would not be expected to be offset by the potential lower interest rates resulting from obtaining a rating. For a larger bond issue, or a longer-term bond issue, a rating might broaden the market for the Bonds and result in an overall reduction in interest costs.

**Basis for Recommendation:**

Based on your objectives, financial situation and need, risk tolerance, liquidity needs, experience with the issuance of Bonds and long-term financial capacity, as well as the tax status considerations related to the Bonds and the structure, timing and other similar matters related to the Bonds, we are recommending the issuance of Bonds as a suitable option. Ehlers has reviewed other reasonably feasible alternatives to the recommended issuance of municipal securities.

**Method of Sale/Placement:**

We are recommending the Bonds be issued as municipal securities and offered through a competitive underwriting process. You will solicit competitive bids, which we will compile on your behalf, for the purchase of the Bonds from underwriters and banks.

An allowance for discount bidding will be incorporated in the terms of the issue. The discount is treated as an interest item and provides the underwriter with all or a portion of their compensation in the transaction.

If the Bonds are purchased at a price greater than the minimum bid amount (maximum discount), the unused allowance may be used to reduce your borrowing amount.

**Premium Pricing:**

In some cases, investors in municipal bonds prefer “premium” pricing structures. A premium is achieved when the coupon for any maturity (the interest rate paid by the issuer) exceeds the yield to the investor, resulting in a price paid that is greater than the face value of the bonds. The sum of the amounts paid in excess of face value is considered “reoffering premium.”

For this issue of Bonds, any premium amount received may: be retained; used to reduce the issue size; or combination thereof. These adjustments may slightly change the true interest cost of the original bid, either up or down. We anticipate using any premium amounts received to reduce the issue size.

The amount of premium allowed can be restricted in the bid specifications. Restrictions on premium may result in fewer bids, but may also eliminate large adjustments on the day of sale and unintended results with respect to debt service payment impacts. Ehlers will identify appropriate premium restrictions for the Bonds intended to achieve the City’s objectives for this financing.

**Parameters:**

The City Council will consider adoption of a Parameters Resolution on February 17, 2026, which delegates authority to the City Administrator or Treasurer to accept and approve a bid for the Bonds so long as the bid meets certain parameters. These parameters are:

- \* Issue size not to exceed \$3,405,000
- \* Minimum Bid of 98.75%

\* Maximum True Interest Cost (TIC) of 4.5%

\* Maturity Schedule Adjustments: 2027 maturity may increase by \$100,000 or decrease no more than \$45,000. 2028 to 2046 maturities may be increased or decreased by up to \$100,000.

**Other Considerations:**

The Bonds will be offered with the option of the successful bidder utilizing a term bond structure. By offering underwriters the option to “term up” some of the maturities at the time of the sale, it gives them more flexibility in finding a market for your Bonds. This makes your issue more marketable, which can result in lower borrowing costs. In the event that the successful bidder utilizes a term bond structure, we recommend the City retain a paying agent to handle responsibility for processing mandatory redemption/call notices associated with term bonds.

**Review of Existing Debt:**

We have reviewed all outstanding indebtedness for the City and find that there are no refunding opportunities at this time.

We will continue to monitor the market and the call dates for the City’s outstanding debt and will alert you to any future refunding opportunities.

**Continuing Disclosure:**

Because the City has more than \$10,000,000 in outstanding debt subject to a continuing disclosure undertaking (including this issue) and this issue does not meet an available exemption from continuing disclosure, the City will be agreeing to provide certain updated Annual Financial Information and its Audited Financial Statement annually, as well as providing notices of the occurrence of certain reportable events to the Municipal Securities Rulemaking Board (the “MSRB”), as required by rules of the Securities and Exchange Commission (SEC). The City is already obligated to provide such reports for its existing bonds, and has contracted with Ehlers to prepare and file the reports.

**Arbitrage Monitoring:**

The City must ensure compliance with certain sections of the Internal Revenue Code and Treasury Regulations (“Arbitrage Rules”) throughout the life of the issue to maintain the tax-exempt status of the Bonds. These Arbitrage Rules apply to amounts held in construction, escrow, reserve, debt service account(s), etc., along with related investment income on each fund/account.

IRS audits will verify compliance with rebate, yield restriction and records retention requirements within the Arbitrage Rules. The City’s specific arbitrage responsibilities will be detailed in the Tax Exemption Certificate (the “Tax Compliance Document”) prepared by your Bond Attorney and provided at closing.

The Bonds may qualify for one or more exception(s) to the Arbitrage Rules by meeting 1) small issuer exception, 2) spend down requirements, 3) bona fide debt service fund limits, 4)

reasonable reserve requirements, 5) expenditure within an available period limitations, 6) investments yield restrictions, 7) de minimis rules, or; 8) borrower limited requirements.

An Ehlers arbitrage expert will contact the City within 30 days after the sale date to review the City’s specific responsibilities for the Bonds. The City is currently receiving arbitrage services from Ehlers in relation to the Bonds.

**Investment of Bond Proceeds:**

Ehlers can assist the City in developing a strategy to invest your Bond proceeds until the funds are needed to pay project costs.

**Risk Factors:**

Utility Revenue: The City expects to pay the Bond debt service with:

- Water Revenues

In the event utility revenues are insufficient to pay debt service, the City Council is committing to consider appropriating funds from any other available sources in an amount sufficient to cover the shortfall. If it chooses to do so, the City may levy a tax to make up a shortfall. Any amount levied for this purpose is exempted from levy limits. While the City is not required to appropriate the funds necessary to remedy any shortfall in revenues needed to pay debt service, failure to do so would result in either a lack of access to capital markets in the future, or access at a substantially higher cost.

**Other Service Providers:**

This debt issuance will require the engagement of other public finance service providers. This section identifies those other service providers, so Ehlers can coordinate their engagement on your behalf. Where you have previously used a particular firm to provide a service, we have assumed that you will continue that relationship. For services you have not previously required, we have identified a service provider. Fees charged by these service providers will be paid from proceeds of the obligation, unless you notify us that you wish to pay them from other sources. Our pre-sale bond sizing includes a good faith estimate of these fees, but the final fees may vary. If you have any questions pertaining to the identified service providers or their role, or if you would like to use a different service provider for any of the listed services please contact us.

**Bond Counsel and Disclosure Counsel:** Quarles & Brady LLP

**Paying Agent:** Bond Trust Services Corporation

**Rating Agency:** This issue will not be rated.

## PROPOSED DEBT ISSUANCE SCHEDULE

|   |                |
|---|----------------|
| Pre-Sale Review by City Council:              | March 16, 2026 |
| Distribute Official Statement:                | April 1, 2026  |
| Designated Officials Award Sale of the Bonds: | April 9, 2026  |
| Estimated Closing Date:                       | April 30, 2026 |

### Attachments

- Estimated Sources and Uses of Funds
- Estimated Proposed Debt Service Schedule
- Estimated Debt Coverage Analysis

## EHLERS' CONTACTS

|   |                |
|---|----------------|
| Kayla Thorpe, Municipal Advisor         | (262) 796-6197 |
| Joe Murray, Municipal Advisor           | (262) 796-6196 |
| Sue Porter, Lead Public Finance Analyst | (262) 796-6167 |
| Beth Mueller, Senior Financial Analyst  | (651) 697-8553 |

**Table 1**  
**Existing G.O. Debt Base Case**

*City of Tomah, WI*

| Year Ending | Existing Debt            |             |             |             |             |              |                     |                       |                 |                    |               | Equalized Value (TID OUT) | Tax Rate Per \$1,000 | Annual Taxes \$100,000 Home | Year Ending |
|-------------|--------------------------|-------------|-------------|-------------|-------------|--------------|---------------------|-----------------------|-----------------|--------------------|---------------|---------------------------|----------------------|-----------------------------|-------------|
|             | Total G.O. Debt Payments | Less: Water | Less: Sewer | Less: TID 8 | Less: TID 9 | Less: TID 10 | Less: Facility Fees | Less: Park & Rec Fees | Less: Sales Tax | Less: Net Tax Levy | Net Tax Levy  |                           |                      |                             |             |
| 2026        | 3,543,299                | (53,705)    | (76,673)    | (405,886)   | (40,675)    | (47,025)     | (553,025)           | (75,525)              | (158,550)       | 2,132,235          | 1,042,218,200 | \$2.05                    | \$204.59             | 2026                        |             |
| 2027        | 3,434,008                | (57,209)    | (74,963)    | (428,470)   | (40,194)    | (45,675)     | (536,775)           | (78,650)              | (155,150)       | 2,016,923          | 1,084,972,720 | \$1.86                    | \$185.90             | 2027                        |             |
| 2028        | 3,224,834                | (50,713)    | (78,181)    | (415,343)   | (39,660)    | 0            | (520,525)           | (76,650)              | (156,650)       | 1,887,113          | 1,129,481,142 | \$1.67                    | \$167.08             | 2028                        |             |
| 2029        | 3,034,846                | 0           | (76,329)    | (421,826)   | (39,074)    |              | (504,275)           | (74,650)              | (157,925)       | 1,760,768          | 1,175,815,417 | \$1.50                    | \$149.75             | 2029                        |             |
| 2030        | 2,885,053                |             | (79,405)    | (427,820)   | (38,444)    |              | (488,025)           | (77,525)              | (154,075)       | 1,619,759          | 1,224,050,444 | \$1.32                    | \$132.33             | 2030                        |             |
| 2031        | 2,637,338                |             | (77,410)    | (319,534)   | (37,770)    |              | (471,775)           | (75,275)              | (160,000)       | 1,495,574          | 1,274,264,199 | \$1.17                    | \$117.37             | 2031                        |             |
| 2032        | 2,495,223                |             | (80,344)    | (317,120)   | (37,070)    |              | (455,525)           | (73,025)              | (155,700)       | 1,376,439          | 1,326,537,854 | \$1.04                    | \$103.76             | 2032                        |             |
| 2033        | 2,389,829                |             | (78,206)    | (319,454)   | (41,290)    |              | (436,000)           | (75,650)              | (156,275)       | 1,282,954          | 1,380,955,910 | \$0.93                    | \$92.90              | 2033                        |             |
| 2034        | 2,334,699                |             | (76,069)    | (311,606)   | (40,430)    |              | (424,800)           | (73,400)              | (156,900)       | 1,251,494          | 1,437,606,338 | \$0.87                    | \$87.05              | 2034                        |             |
| 2035        | 2,068,706                |             | 0           | (229,548)   | 0           |              | (413,600)           | (71,400)              | (157,600)       | 1,196,559          | 1,496,580,715 | \$0.80                    | \$79.95              | 2035                        |             |
| 2036        | 2,014,743                |             |             | (228,206)   |             |              | (402,000)           | (74,300)              | (158,100)       | 1,152,136          | 1,557,974,375 | \$0.74                    | \$73.95              | 2036                        |             |
| 2037        | 1,679,381                |             |             | 0           |             |              | (390,400)           | (72,100)              | (158,400)       | 1,058,481          | 1,621,886,564 | \$0.65                    | \$65.26              | 2037                        |             |
| 2038        | 1,614,781                |             |             |             |             |              | (377,600)           | (74,800)              | (158,500)       | 1,003,881          | 1,688,420,598 | \$0.59                    | \$59.46              | 2038                        |             |
| 2039        | 1,467,281                |             |             |             |             |              | (364,800)           | (72,400)              | (158,400)       | 871,681            | 1,757,684,033 | \$0.50                    | \$49.59              | 2039                        |             |
| 2040        | 1,397,081                |             |             |             |             |              | (352,000)           | (74,900)              | (158,100)       | 812,081            | 1,829,788,835 | \$0.44                    | \$44.38              | 2040                        |             |
| 2041        | 1,303,181                |             |             |             |             |              | (339,200)           | (77,200)              | (157,600)       | 729,181            | 1,904,851,565 | \$0.38                    | \$38.28              | 2041                        |             |
| 2042        | 1,260,081                |             |             |             |             |              | (326,400)           | (74,400)              | (156,900)       | 702,381            | 1,982,993,565 | \$0.35                    | \$35.42              | 2042                        |             |
| 2043        | 442,509                  |             |             |             |             |              | 0                   | (76,500)              | (156,000)       | 210,009            | 2,064,341,154 | \$0.10                    | \$10.17              | 2043                        |             |
| 2044        | 283,463                  |             |             |             |             |              |                     | 0                     | (76,500)        | 206,963            | 2,149,025,834 | \$0.10                    | \$9.63               | 2044                        |             |
| 2045        | 71,444                   |             |             |             |             |              |                     |                       | 0               | 71,444             | 2,237,184,502 | \$0.03                    | \$3.19               | 2045                        |             |
| 2046        | 0                        |             |             |             |             |              |                     |                       |                 | 0                  | 2,328,959,669 | \$0.00                    | \$0.00               | 2046                        |             |
| Total       | 39,581,778               | (161,626)   | (697,579)   | (3,824,813) | (354,606)   | (92,700)     | (7,356,725)         | (1,348,350)           | (2,907,325)     | 22,838,055         |               |                           |                      | Total                       |             |

Notes:

Legend:

Represents +/- 25% Change over previous year

## Table 2 Capital Improvements Financing Plan

City of Tomah, WI

|                                    | 2026       |         | 2026          |          | 2026          |          |
|------------------------------------|------------|---------|---------------|----------|---------------|----------|
|                                    | G.O. Notes |         | Revenue Bonds |          | Revenue Bonds |          |
| <b>CIP Projects<sup>1</sup></b>    | 975,000    |         | 3,053,000     |          | 3,400,000     |          |
| <b>Debt Service Reserve</b>        |            |         |               |          |               |          |
| DSR Funds On Hand                  | 0          |         | (112,500)     |          | (73,500)      |          |
| New DSR Requirement                | 0          |         | 353,722       |          | 375,535       |          |
| <b>Reserve Fund Requirement</b>    | 0          |         | 241,222       |          | 302,035       |          |
| <b>Estimated Issuance Expenses</b> | 79,350     |         | 130,663       |          | 137,788       |          |
| <b>TOTAL TO BE FINANCED</b>        | 1,054,350  |         | 3,424,885     |          | 3,839,822     |          |
| Estimated Interest Earnings        | 3.00%      | (7,313) | 3.00%         | (22,898) | 3.00%         | (25,500) |
| Assumed spend down (months)        | 3.00       |         | 3.00          |          | 3.00          |          |
| Rounding                           | 2,963      |         | 3,013         |          | 678           |          |
| <b>NET BOND SIZE</b>               | 1,050,000  |         | 3,405,000     |          | 3,815,000     |          |

**Notes:**

1) Project Total Estimates

### Table 3 Allocation of Debt Service - 2026 Revenue Bonds

*City of Tomah, WI*

| Year Ending | Water Portion |           |           |           | Year Ending | Totals          |           |           |
|-------------|---------------|-----------|-----------|-----------|-------------|-----------------|-----------|-----------|
|             | Principal     | Est. Rate | Interest  | Total     |             | Principal (5/1) | Interest  | Total     |
| 2026        |               |           |           | 0         | 2026        | 0               | 0         | 0         |
| 2027        | 50,000        | 3.30%     | 202,471   | 252,471   | 2027        | 50,000          | 202,471   | 252,471   |
| 2028        | 125,000       | 3.25%     | 128,186   | 253,186   | 2028        | 125,000         | 128,186   | 253,186   |
| 2029        | 130,000       | 3.25%     | 124,043   | 254,043   | 2029        | 130,000         | 124,043   | 254,043   |
| 2030        | 135,000       | 3.20%     | 119,770   | 254,770   | 2030        | 135,000         | 119,770   | 254,770   |
| 2031        | 140,000       | 3.20%     | 115,370   | 255,370   | 2031        | 140,000         | 115,370   | 255,370   |
| 2032        | 145,000       | 3.25%     | 110,774   | 255,774   | 2032        | 145,000         | 110,774   | 255,774   |
| 2033        | 145,000       | 3.35%     | 105,989   | 250,989   | 2033        | 145,000         | 105,989   | 250,989   |
| 2034        | 155,000       | 3.40%     | 100,925   | 255,925   | 2034        | 155,000         | 100,925   | 255,925   |
| 2035        | 160,000       | 3.50%     | 95,490    | 255,490   | 2035        | 160,000         | 95,490    | 255,490   |
| 2036        | 165,000       | 3.60%     | 89,720    | 254,720   | 2036        | 165,000         | 89,720    | 254,720   |
| 2037        | 170,000       | 3.75%     | 83,563    | 253,563   | 2037        | 170,000         | 83,563    | 253,563   |
| 2038        | 175,000       | 3.85%     | 77,006    | 252,006   | 2038        | 175,000         | 77,006    | 252,006   |
| 2039        | 185,000       | 3.95%     | 69,984    | 254,984   | 2039        | 185,000         | 69,984    | 254,984   |
| 2040        | 190,000       | 4.10%     | 62,435    | 252,435   | 2040        | 190,000         | 62,435    | 252,435   |
| 2041        | 200,000       | 4.15%     | 54,390    | 254,390   | 2041        | 200,000         | 54,390    | 254,390   |
| 2042        | 210,000       | 4.25%     | 45,778    | 255,778   | 2042        | 210,000         | 45,778    | 255,778   |
| 2043        | 215,000       | 4.35%     | 36,639    | 251,639   | 2043        | 215,000         | 36,639    | 251,639   |
| 2044        | 225,000       | 4.45%     | 26,956    | 251,956   | 2044        | 225,000         | 26,956    | 251,956   |
| 2045        | 235,000       | 4.50%     | 16,663    | 251,663   | 2045        | 235,000         | 16,663    | 251,663   |
| 2046        | 250,000       | 4.55%     | 5,688     | 255,688   | 2046        | 250,000         | 5,688     | 255,688   |
| Total       | 3,405,000     |           | 1,671,837 | 5,076,837 | Total       | 3,405,000       | 1,671,837 | 5,076,837 |

**Notes:**

1) Estimated Rate assumes

**Table 4**  
**Revenue Debt Coverage - Impact of Financing Plan**

*City of Tomah, WI*

| Year  | Water Debt Service                       |               |            |               |               | Sewer Debt Service                       |               |            |               |               | Year  |
|-------|--|---------------|------------|---------------|---------------|--|---------------|------------|---------------|---------------|-------|
|       | Existing Debt                            | Proposed Debt | Total      | Debt Coverage | D.S. Capacity | Existing Debt                            | Proposed Debt | Total      | Debt Coverage | D.S. Capacity |       |
|       | \$1,503,710 @ 1.25x<br>2024 Net Revenues |               |            |               |               | \$1,796,175 @ 1.25x<br>2024 Net Revenues |               |            |               |               |       |
| 2026  | 345,696                                  | 0             | 345,696    | 4.35          | 857272.18     | 102,700                                  | 0             | 102,700    | 17.49         | 1334240       | 2026  |
| 2027  | 252,616                                  | 252,471       | 505,087    | 2.98          | 697,880.78    | 105,750                                  | 282,047       | 387,797    | 4.63          | 1,049,142.81  | 2027  |
| 2028  | 254,362                                  | 469,486       | 723,849    | 2.08          | 479,119.46    | 103,750                                  | 497,373       | 601,123    | 2.99          | 835,817.50    | 2028  |
| 2029  | 251,264                                  | 470,205       | 721,469    | 2.08          | 481,498.74    | 101,875                                  | 493,616       | 595,491    | 3.02          | 841,448.75    | 2029  |
| 2030  | 134,316                                  | 471,545       | 605,861    | 2.48          | 597,106.79    | 50,500                                   | 494,698       | 545,198    | 3.29          | 891,742.50    | 2030  |
| 2031  | 83,812                                   | 467,645       | 551,457    | 2.73          | 651,511.12    | 0  | 495,430       | 495,430    | 3.63          | 941,510.00    | 2031  |
| 2032  | 83,807                                   | 468,436       | 552,244    | 2.72          | 650,724.27    |  | 495,738       | 495,738    | 3.62          | 941,202.50    | 2032  |
| 2033  | 83,803                                   | 463,814       | 547,617    | 2.75          | 655,351.22    |  | 495,536       | 495,536    | 3.62          | 941,403.75    | 2033  |
| 2034  | 83,799                                   | 468,688       | 552,486    | 2.72          | 650,481.95    |  | 494,820       | 494,820    | 3.63          | 942,120.00    | 2034  |
| 2035  | 83,794                                   | 467,965       | 551,759    | 2.73          | 651,208.99    |  | 493,580       | 493,580    | 3.64          | 943,360.00    | 2035  |
| 2036  | 83,789                                   | 471,570       | 555,359    | 2.71          | 647,608.59    |  | 496,675       | 496,675    | 3.62          | 940,265.00    | 2036  |
| 2037  | 44,157                                   | 469,450       | 513,607    | 2.93          | 689,361.06    |  | 494,045       | 494,045    | 3.64          | 942,895.00    | 2037  |
| 2038  | 44,154                                   | 466,706       | 510,860    | 2.94          | 692,107.54    |  | 500,558       | 500,558    | 3.59          | 936,382.50    | 2038  |
| 2039  | 0  | 468,271       | 468,271    | 3.21          | 734,696.75    |  | 496,246       | 496,246    | 3.62          | 940,693.75    | 2039  |
| 2040  |  | 468,973       | 468,973    | 3.21          | 733,995.50    |  | 496,153       | 496,153    | 3.62          | 940,787.50    | 2040  |
| 2041  |  | 468,840       | 468,840    | 3.21          | 734,128.00    |  | 500,101       | 500,101    | 3.59          | 936,838.75    | 2041  |
| 2042  |  | 472,803       | 472,803    | 3.18          | 730,165.50    |  | 498,126       | 498,126    | 3.61          | 938,813.75    | 2042  |
| 2043  |  | 465,901       | 465,901    | 3.23          | 737,066.75    |  | 500,154       | 500,154    | 3.59          | 936,786.25    | 2043  |
| 2044  |  | 468,119       | 468,119    | 3.21          | 734,849.25    |  | 496,164       | 496,164    | 3.62          | 940,776.25    | 2044  |
| 2045  |  | 464,388       | 464,388    | 3.24          | 738,580.50    |  | 496,203       | 496,203    | 3.62          | 940,737.50    | 2045  |
| 2046  |  | 469,638       | 469,638    | 3.20          | 733,330.50    |  | 500,095       | 500,095    | 3.59          | 936,845.00    | 2046  |
| 2047  |  | 214,725       | 214,725    | 7.00          | 988,243.00    |  | 209,613       | 209,613    | 8.57          | 1,227,327.50  | 2047  |
| 2048  |  | 0             | 0          | N/A           | 1,202,968.00  |  | 0             | 0          | N/A           | 1,436,940.00  | 2048  |
| Total | 1,829,371                                | 9,369,637     | 11,199,008 |               |               | 464,575                                  | 9,926,968     | 10,391,543 |               |               | Total |

**Notes:**



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Phoenix  
St. Louis  
San Diego  
Tampa  
Tucson  
Washington, D.C.

March 6, 2026

**VIA EMAIL**

Justin Derhammer  
City Treasurer  
City of Tomah  
City Hall  
819 Superior Avenue  
Tomah, WI 54660

Scope of Engagement Re: Proposed Issuance of \$3,405,000 City of Tomah (the "City")  
Water System Revenue Bonds, Series 2026B (the "Securities")

Dear Justin:

We are pleased to be working with you again as the City's bond counsel and disclosure counsel. Thank you for your confidence in us.

The purpose of this letter is to set forth the role we propose to serve and responsibilities we propose to assume as bond counsel and disclosure counsel in connection with the issuance of the above-referenced Securities. If you have any questions about this letter or the services we will provide, or if you would like to discuss modifications, please contact me.

Role of Bond Counsel

Our bond counsel engagement is a limited, special counsel engagement. Bond counsel is engaged as a recognized independent expert whose primary responsibility is to render an objective legal opinion with respect to the authorization and issuance of municipal obligations. If you desire additional information about the role of bond counsel, we would be happy to provide you with a copy of a brochure prepared by the National Association of Bond Lawyers.

As bond counsel we will: examine applicable law; prepare authorizing and closing documents; consult with the parties to the transaction, including the City's financial advisor or underwriter or placement agent, prior to the issuance of the Securities; review certified proceedings; and undertake such additional duties as we deem necessary to render the bond counsel opinion described below. As bond counsel, we do not advocate the interests of the City or any other party to the transaction. We assume that the parties to the transaction will retain such counsel as they deem necessary and appropriate to represent their interests in this transaction.

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March 6, 2026  
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Subject to the completion of proceedings to our satisfaction, we will render our opinion that:

- 1) the City has authority to issue the Securities for the purpose in question and has followed proper procedures in doing so;
- 2) the Securities are valid and binding obligations of the City according to their terms; and
- 3) the interest paid on the Securities will be excludable from gross income for federal income tax purposes (subject to certain limitations which may be expressed in the opinion).

The bond counsel opinion will be executed and delivered by us in written form on the date the Securities are exchanged for their purchase price (the "Closing") and will be based on facts and law existing as of its date. In rendering the bond counsel opinion, we will rely upon the certified proceedings and other certifications of public officials and other persons furnished to us without undertaking to verify the same by independent investigation.

A form of our bond counsel opinion and a form of a Continuing Disclosure Certificate (which we may prepare) may be included in the Official Statement or other disclosure document for the Securities.

#### Role of Disclosure Counsel

Our disclosure counsel engagement is similarly a limited, special counsel engagement. As disclosure counsel, we will review the disclosure document prepared in connection with the sale of the Securities, namely the Official Statement, Private Placement Memorandum, or similar documents (the "City's Offering Document"). It is the City's responsibility to verify the information contained in the materials provided to us or confirmed for us by the City. We will not undertake an independent investigation to verify the accuracy or completeness of this information, beyond reviewing the materials provided to us or confirmed for us by the City. Nor will we render any opinion or make any representation as to the suitability of the Securities for investment by any investor.

In our capacity as the City's disclosure counsel, we will review the City's Offering Document and undertake due diligence with respect to the material representations therein so that we may provide the negative assurance letter described in the following paragraph. Our due diligence will consist of reviewing materials provided to us or confirmed for us by the City; reviewing the City's responses to questions posed in a due diligence questionnaire; assisting the City in its review of its continuing disclosure compliance in the last five years, if applicable (although the City is ultimately responsible for this review and such compliance); and discussing the City's Offering Document with the City and Ehlers & Associates, Inc., Waukesha, Wisconsin

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("Ehlers"). We may also maintain the materials provided to us or confirmed for us by the City in our files, and we expect to share certain of those materials with Ehlers, for its files.

Subject to satisfactory completion of our due diligence, we will provide the City with a negative assurance letter that:

based on our review of the City's Offering Document, our examination of certain materials provided by the City and its representatives, and our participation in conferences and conversations with the City and its representatives, no information has come to the attention of the attorneys in our firm rendering legal services in connection with the matter that has caused them to believe that the Preliminary Official Statement contained as of its date or the Final Official Statement contained as of its date or contains as of the date hereof any untrue statement of a material fact or omits to state any material fact required to be stated therein or necessary to make the statements made therein, in light of the circumstances under which they were made, not misleading; provided, however, we do not express any belief with respect to any financial and statistical data and forecasts, projections, numbers, estimates, assumptions and expressions of opinion, information about bond insurers, or any information regarding the Depository Trust Company and the book-entry system for the Securities contained or incorporated by reference in the City's Offering Document and its appendices, which we expressly exclude from the scope of this paragraph.

If requested, we may also provide Ehlers with a separate letter allowing it to rely on the above-described negative assurance letter.

Please note that our negative assurance letter is not a guarantee; although we expect our above-described due diligence review to assist the City in identifying, confirming and presenting potentially material information, neither our participation in the financing nor our provision of the above-described negative assurance letter will relieve the City of its obligations under the federal securities laws. As noted above, ultimate responsibility for disclosing to potential purchasers of the Securities all City information material to their investment decision rests with the City.

Limitations on Scope of Engagement; No Financial Advice; Conclusion of Representation

All matters and responsibilities other than those expressly set forth above are outside the scope of our engagement as the City's bond counsel and disclosure counsel. These include, without limitation, any obligation to any underwriter, placement agent or financial advisor involved with the issuance of the Securities, other than providing a reliance letter as described above, if applicable. In particular we wish to note that this engagement does not entail any responsibility for us to review matters or provide advice to any party with respect to such matters as the rules promulgated by the Municipal Securities Rulemaking Board ("MSRB"), "blue sky" securities law matters, or other general securities law matters pertaining to any party's status as a broker-dealer or municipal advisor.

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Further, we are neither qualified nor engaged to provide financial advice, and hence we will make no representation whatsoever about the suitability of the Securities for purchase by investors, the desirability of the proposed plan of finance, the feasibility of the project(s) financed or refinanced by the Securities, or any such related matters.

Our responsibilities as bond counsel and disclosure counsel will be concluded with respect to this financing upon the delivery of our bond counsel opinion and negative assurance letter, respectively. Please note that, unless separately engaged, we will not provide any advice to the City on post-closing matters including, without limitation, (i) actions necessary to ensure that interest paid on the Securities will continue to be excluded from gross income for federal income tax purposes, (ii) regulatory surveys or audits of the Securities, or (iii) actions necessary to comply with the continuing disclosure requirements applicable to the Securities.

#### Diversity of Practice; Consent to Unrelated Engagements

Because of the diversity of practice of our firm, the firm may be asked to represent other clients in matters adverse to the City, for example, in zoning, licensing, land division, real estate, property tax or other matters which are unrelated to our bond counsel and disclosure counsel work. Ethical requirements require that we obtain the City's consent to such representations. We do not represent you in legal matters regularly, although we may be called upon for special representation occasionally, and our bond counsel and disclosure counsel work does not usually provide us information that will be disadvantageous to you in other representations. We do not believe that such representations of others would adversely affect our relationship with you, and we have found that local governments generally are agreeable to the type of unrelated representation described above. Your approval of this letter will serve to confirm that the City consents and agrees to our representation of other present or future clients in matters adverse to the City which are not substantially related to the borrowing and finance area or any other area in which we have agreed to serve it. We agree, however, that your prospective consent to conflicting representation contained in this paragraph shall not apply in any instance where, as a result of our representation of the City, we have obtained proprietary or other confidential information, that, if known to the other client, could be used by that client to your material disadvantage. We will not disclose to the other client(s) any confidential information received during the course of our representation of the City. If you have any questions or would like to discuss this consent further, please call us.

We also want to advise you that from time to time we represent underwriters and purchasers of municipal obligations, as well as other bond market participants. In past transactions or matters that are not related to the issuance of the Securities and our role as bond counsel and disclosure counsel, we may have served as counsel to the financial institution that has or will underwrite, purchase or place the Securities or that is serving as the City's financial advisor. We may also be asked to represent financial institutions and other market participants, including the underwriter, purchaser or placement agent of the Securities or the City's financial advisor, in future transactions or matters that are not related to the issuance of the Securities or

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our role as bond counsel and disclosure counsel. By engaging our services under the terms of this letter, the City consents to our firm undertaking representations of this type.

#### Fees

Based upon: (i) our current understanding of the terms, structure, size and schedule of the financing, (ii) the duties we will undertake pursuant to this letter, (iii) the time we anticipate devoting to the financing, and (iv) the responsibilities we assume, we estimate that our fee will be \$27,000 for our services as bond counsel, and \$17,550 for our services as disclosure counsel. Such fee and expenses may vary: (i) if the principal amount of Securities actually issued differs significantly from the amount stated above, (ii) if material changes in the structure of the financing occur, or (iii) if unusual or unforeseen circumstances arise which require a significant increase in our time, expenses or responsibility. If at any time we believe that circumstances require an adjustment of our original fee estimate, we will consult with you. It is our understanding that our fee will be paid out of proceeds of the Securities at Closing.

If, for any reason, the financing is not consummated or is completed without the rendition of our opinion as bond counsel or the negative assurance letter as disclosure counsel, we will expect to be compensated at our normal hourly rates for time actually spent, plus out-of-pocket expenses. Our fee is usually paid either at the Closing out of proceeds of the Securities or pursuant to a statement rendered shortly thereafter. We customarily do not submit any statement until the Closing unless there is a substantial delay in completing the financing.

#### Terms of Engagement

Either the City or Quarles & Brady may terminate the engagement at any time for any reason by written notice, subject on our part to applicable rules of professional conduct. If the City terminates our services, the City is responsible for promptly paying us for all fees, charges, and expenses incurred before the date we receive termination. We reserve the right to withdraw from representing the City if, among other things, the City fails to honor the terms of this engagement letter – including the City's failing to pay our bills, the City's failing to cooperate or follow our advice on a material matter, or our becoming aware of any fact or circumstance that would, in our view, render our continuing representation unlawful or unethical.

Unless previously terminated, our representation will terminate when we send to the City (or its representative) our final bill for services rendered. If the City requests, we will promptly return the City's original papers and property to you, consistent with our need to ensure payment of any outstanding bills. We may retain copies of the documents. We will keep our own files, including attorney work product, pertaining to our representation of the City. For various reasons, including the minimization of unnecessary storage expenses, we may destroy or otherwise dispose of documents and materials a reasonable time after termination of the engagement.

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### City Responsibilities

We will provide legal counsel and assistance to the City in accordance with this letter and will rely upon information and guidance the City and its personnel provide to us. We will keep the City reasonably informed of progress and developments, and respond to the City's inquiries. To enable us to provide the services set forth in this letter, the City will disclose fully and accurately all facts and keep us apprised of all developments relating to this matter. The officers and agents of the City will review the City's Offering Document, participate in a due diligence conference to review the City's Offering Document and provide a certificate as to the accuracy and completeness of the City's Offering Document stating that it does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements therein not misleading. The City agrees to pay our bills for services and expenses in accordance with this engagement letter. The City will also cooperate fully with us and be available to attend meetings, conferences, hearings and other proceedings on reasonable notice, and stay fully informed on all developments relating to this matter.

### Limited Liability Partnership

Our firm is a limited liability partnership ("LLP"). Because we are an LLP, no partner of the firm has personal liability for any debts or liabilities of the firm except as otherwise required by law, and except that each partner can be personally liable for his or her own malpractice and for the malpractice of persons acting under his or her actual supervision and control. As an LLP we are required by our code of professional conduct to carry at least \$10,000,000 of malpractice insurance; currently, we carry coverage with limits substantially in excess of that amount. Please call me if you have any questions about our status as a limited liability partnership.

### Conclusion and Request for Signed Copy

If the foregoing terms of this engagement are acceptable to you, please so indicate by returning a copy of this letter dated and signed by an appropriate officer, retaining the original for your files. If we do not hear from you within thirty (30) days, we will assume that these terms are acceptable to you, but we would prefer to receive a signed copy of this letter from you.

Justin Derhammer  
March 6, 2026  
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If you have any questions, please do not hesitate to contact me at any time. We are looking forward to working with you and the City in this regard.

Very truly yours,

QUARLES & BRADY LLP

*Bridgette Keating / bea*  
Bridgette Keating

BK/FCD/SMW/bea

#910033.00030

#910033.00033

- cc: Nicolas Morales (via email)
- Nicole Jacobs (via email)
- Brandy Leis (via email)
- Kayla Thorpe (via email)
- Joe Murray (via email)
- Dan Pagac (via email)
- Sue Porter (via email)
- Beth Mueller (via email)
- Frank C. DeGuire (via email)
- Alex Gore (via email)
- Elisabeth Platt (via email)
- Jess Kaye (via email)
- Sue Weber (via email)
- [bondsale@ehlers-inc.com](mailto:bondsale@ehlers-inc.com)

Accepted and Approved:

CITY OF TOMAH

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

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

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

RESOLUTION NO. \_\_\_\_\_

RESOLUTION AUTHORIZING THE ISSUANCE AND ESTABLISHING PARAMETERS FOR THE SALE OF NOT TO EXCEED \$3,405,000 WATER SYSTEM REVENUE BONDS, SERIES 2026B

WHEREAS, the City of Tomah, Monroe County, Wisconsin (the "City") owns and operates its Water System (the "System") which is operated for a public purpose as a public utility; and

WHEREAS, under the provisions of Section 66.0621, Wisconsin Statutes (the "Act"), any municipality in the State of Wisconsin may, by action of its governing body, provide funds for extending, adding to and improving a public utility from the proceeds of bonds, which bonds are to be payable only from the Revenues of such utility and are to be secured by a pledge of the Revenues of the utility; and

WHEREAS, pursuant to a resolution adopted on June 14, 2016 (the "2016 Resolution"), the City has heretofore issued its Water System Revenue Bonds, Series 2016, dated June 22, 2016 (the "2016 Bonds"), which 2016 Bonds are payable from the Revenues of the System; and

WHEREAS, pursuant to a resolution adopted on June 12, 2018 (the "2018 Resolution"), the City has heretofore issued its Water System Revenue Bonds, Series 2018, dated June 27, 2018 (the "2018 Bonds"), which 2018 Bonds are payable from the Revenues of the System on a parity with the 2016 Bonds; and

WHEREAS, pursuant to a resolution adopted on February 23, 2021 (the "2021B Resolution"), the City has heretofore issued its Taxable Water System Revenue Refunding Bonds, Series 2021B, dated April 15, 2021 (the "2021B Bonds"), which 2021B Bonds are payable from the Revenues of the System on a parity with the 2016 Bonds and the 2018 Bonds (hereinafter the 2016 Bonds, the 2018 Bonds and the 2021B Bonds shall be referred to collectively as the "Prior Bonds" and the 2016 Resolution, the 2018 Resolution and the 2021B Resolution shall be referred to collectively as the "Prior Resolutions"); and

WHEREAS, the Prior Resolutions permit the issuance of additional bonds on a parity with the Prior Bonds upon compliance with certain conditions, and those conditions have been met; and

WHEREAS, the City has determined that certain additions, improvements and extensions to the System, including project costs of the City's tax incremental districts (the "Project") are necessary to adequately supply the needs of the City and the residents thereof; and

WHEREAS, it is necessary, desirable and in the best interest of the City to authorize and sell water system revenue bonds (the "Bonds") for the purpose of financing the Project payable solely from the Revenues of the System, which Bonds are to be authorized and issued pursuant to the provisions of Section 66.0621, Wisconsin Statutes, on a parity with the Prior Bonds; and

WHEREAS, other than the Prior Bonds, no bonds or obligations payable from the Revenues of the System are now outstanding; and

WHEREAS, it is the finding of the Common Council that it is in the best interest of the City to direct its financial advisor, Ehlers & Associates, Inc. ("Ehlers"), to take the steps necessary for the City to offer and sell the Bonds and to obtain bids for the purchase of the Bonds; and

WHEREAS, the City Clerk (in consultation with Ehlers) is hereby authorized and directed to cause the sale of the Bonds to be publicized at such times and in such manner as the City Clerk may determine and to cause pertinent data to be forwarded to interested bidders as the City Clerk may determine; and

WHEREAS, in order to facilitate the sale of the Bonds in a timely manner, the Common Council hereby finds and determines that it is necessary, desirable and in the best interest of the City to delegate to either the City Administrator or the City Treasurer (each an "Authorized Officer") the authority to accept on behalf of the City the bid for the Bonds (the "Proposal") so long as the Proposal meets the terms and conditions provided for in this Resolution by executing a certificate in substantially the form attached hereto as Exhibit A and incorporated herein by reference (the "Approving Certificate").

NOW, THEREFORE, the Common Council of the City of Tomah, Monroe County, Wisconsin, do resolve that:

Section 1. Authorization and Sale of the Bonds; Parameters. For the purpose of paying the cost of the Project (including paying legal, financing, engineering and other professional fees in connection therewith, and funding the Reserve Fund, if necessary), the City is authorized to borrow pursuant to Section 66.0621, Wisconsin Statutes, the principal sum of not to exceed THREE MILLION FOUR HUNDRED FIVE THOUSAND DOLLARS (\$3,405,000) upon the terms and subject to the conditions set forth in this Resolution. Subject to satisfaction of the condition set forth in Section 20 of this Resolution, the Mayor and City Clerk are hereby authorized, empowered and directed to make, execute, issue and sell to the financial institution that submitted the Proposal (the "Purchaser"), on behalf of and in the name of the City, the Bonds aggregating the principal amount of not to exceed THREE MILLION FOUR HUNDRED FIVE THOUSAND DOLLARS (\$3,405,000). The purchase price to be paid to the City for the Bonds shall not be less than 98.75% nor more than 110.00% of the principal amount of the Bonds.

Section 2A. Terms of the Bonds. The Bonds shall be designated "Water System Revenue Bonds, Series 2026B"; shall be issued in the aggregate principal amount of up to \$3,405,000; shall be dated as of their date of issuance; shall be in the denomination of \$5,000 or any integral multiple thereof; shall be numbered R-1 and upward; and shall mature or be subject to mandatory redemption on the dates and in the principal amounts set forth below, provided (a) that the principal amount of the 2027 maturity or mandatory redemption amount may be increased by no more than \$100,000 or decreased by no more than \$45,000, (b) that the principal amount of each of the 2028 through 2046 maturities or mandatory redemption amounts may be increased or decreased by up to \$100,000 per maturity or mandatory redemption amount and (c) that the aggregate principal amount of the Bonds shall not exceed \$3,405,000. The schedule below assumes the Bonds are issued in the aggregate principal amount of \$3,405,000.

| <u>Date</u> | <u>Amount</u> |
|-------------|---------------|
| 05/01/2027  | \$ 50,000     |
| 05/01/2028  | 125,000       |
| 05/01/2029  | 130,000       |
| 05/01/2030  | 135,000       |
| 05/01/2031  | 140,000       |
| 05/01/2032  | 145,000       |
| 05/01/2033  | 145,000       |
| 05/01/2034  | 155,000       |
| 05/01/2035  | 160,000       |
| 05/01/2036  | 165,000       |
| 05/01/2037  | 170,000       |
| 05/01/2038  | 175,000       |
| 05/01/2039  | 185,000       |
| 05/01/2040  | 190,000       |
| 05/01/2041  | 200,000       |
| 05/01/2042  | 210,000       |
| 05/01/2043  | 215,000       |
| 05/01/2044  | 225,000       |
| 05/01/2045  | 235,000       |
| 05/01/2046  | 250,000       |

Interest shall be payable semi-annually on May 1 and November 1 of each year commencing on May 1, 2027. The true interest cost on the Bonds (computed taking the Purchaser's compensation into account) shall not exceed 4.50%. Interest shall be computed upon the basis of a 360-day year of twelve 30-day months and will be rounded pursuant to the rules of the Municipal Securities Rulemaking Board.

Provided that the parameters set forth in this Resolution are met, the schedule of maturities or mandatory redemptions established by the parameters of this Resolution is found to be such that the amount of annual debt service payments is reasonable in accordance with prudent municipal utility practices and an Authorized Officer will confirm this finding in the Approving Certificate.

Section 2B. Redemption Provisions. The Bonds maturing on May 1, 2035 and thereafter shall be subject to redemption prior to maturity, at the option of the City, on May 1, 2034 or on any date thereafter. Said Bonds shall be redeemable as a whole or in part, and if in part, from maturities selected by the City and within each maturity, by lot, at the principal amount thereof, plus accrued interest to the date of redemption. If the Proposal specifies that certain of the Bonds shall be subject to mandatory redemption, the terms of such mandatory redemption shall be set forth on an attachment to the Approving Certificate labeled as Schedule MRP. Upon the optional redemption of any of the Bonds subject to mandatory redemption, the principal amount of such Bonds so redeemed shall be credited against the mandatory redemption payments established in the Approving Certificate in such manner as the City shall direct.

Section 2C. Security for the Bonds. The Bonds, together with interest thereon, shall not constitute an indebtedness of the City nor a charge against its general credit or taxing power. The Bonds, together with interest thereon, shall be payable only out of the Debt Service Fund provided for in Section 5A herein, and shall be a valid claim of the registered owner or owners thereof only against the Debt Service Fund and the Revenues of the System pledged to such Fund, on a parity with the pledge granted to the owners of the Prior Bonds. Sufficient Revenues are hereby pledged to said Debt Service Fund, and shall be used for no other purpose than to pay the principal of, premium, if any, and interest on the Prior Bonds and the Bonds as the same becomes due.

Section 3. Form of the Bonds. The Bonds shall be issued in registered form and shall be executed and delivered in substantially the form attached hereto as Exhibit B and incorporated herein by this reference.

Section 4. Definitions. In addition to the words defined elsewhere in this Resolution, the following words shall have the following meanings unless the context or use indicates another or different meaning or intent:

"Annual Debt Service Requirement" means the total amount of principal and interest due in any Fiscal Year on the Bonds, the Prior Bonds and Parity Bonds.

"Bond Year" means the twelve-month period ending on each May 1.

"Code" means the Internal Revenue Code of 1986, as amended.

"DTC" means The Depository Trust Company, New York, New York, or any successor securities depository for the City with respect to the Bonds.

"Fiscal Year" means the fiscal year adopted by the City for the System, which is currently the calendar year.

"Net Revenues" means the Revenues minus all Operation and Maintenance Expenses of the System.

"Operation and Maintenance Expenses" or "Current Expenses" means the reasonable and necessary costs of operating, maintaining, administering and repairing the System, including salaries, wages, costs of materials and supplies, insurance and audits, but excluding depreciation, debt service, tax equivalents and capital expenditures.

"Parity Bonds" means additional bonds or obligations issued on a parity as to pledge and lien with the Bonds in accordance with the provisions of Section 8 of this Resolution.

"Reserve Requirement" means an amount, determined as of the date of issuance of the Bonds, equal to the least of (a) the amount required to be on deposit in the Reserve Fund prior to the issuance of the Bonds plus the amount permitted to be deposited from proceeds of the Bonds pursuant to Section 148 (d)(1) of the Code; (b) the maximum annual debt service on the 2021B Bonds and the Bonds in any Bond Year; and (c) 125% of average annual debt service on the 2021B Bonds and the Bonds; provided, however, that on an ongoing basis it shall never exceed

the remaining maximum annual principal and interest due on the Bonds and the Prior Bonds in any Bond Year. The 2016 Bonds and 2018 Bonds are not secured by the Reserve Fund. If Parity Bonds which are to be secured by the Reserve Fund are issued, the Reserve Requirement shall mean an amount, determined as of the date of issuance of the Parity Bonds, equal to the least of (a) the amount required to be on deposit in the Reserve Fund prior to the issuance of such Parity Bonds, plus the amount permitted to be deposited therein from proceeds of the Parity Bonds pursuant to Section 148(d)(1) of the Code; (b) the maximum annual debt service on outstanding obligations secured by the Reserve Fund and the Parity Bonds to be issued in any Bond Year; and (c) 125% of average annual debt service on the outstanding obligations secured by the Reserve Fund and the Parity Bonds to be issued; provided, however, that on an ongoing basis it shall never exceed the remaining maximum annual principal and interest due on the outstanding obligations secured by the Reserve Account and Parity Bonds in any Bond Year.

"Revenues" or "Gross Earnings" means all income and revenue derived from operation of the System, including the revenues received from the City for services rendered to it, funds appropriated by the Common Council for services provided by the System to the City and all moneys received from any other source, including income derived from investments.

"System" means the entire Water System of the City including all property of every nature now or hereafter owned by the City for the extraction, collection, storage, treatment, transmission, distribution, metering and discharge of industrial and potable public water, including all improvements and extensions thereto made by the City while any of the Bonds and Parity Bonds remain outstanding, including all real and personal property of every nature comprising part of or used or useful in connection with such Water System and including all appurtenances, contracts, leases, franchises and other intangibles.

Section 5A. Income and Revenue Funds. In accordance with the Act, for the purpose of the application and proper allocation of the revenues of the System, and to secure the payment of the principal of and interest on the Prior Bonds, the Bonds and Parity Bonds, certain funds of the System have heretofore been created and established which shall be used solely for the following respective purposes:

- (a) Revenue Fund, into which shall be deposited as received the Gross Earnings of the System, which money shall then be divided among the Operation and Maintenance Fund, the Debt Service Fund, the Reserve Fund, the Depreciation Fund and the Surplus Fund in the amounts and in the manner set forth in Section 5B hereof and used for the purposes described below.
- (b) Operation and Maintenance Fund, which shall be used for the payment of Current Expenses.
- (c) Debt Service Fund, which shall be used for the payment of the principal of, premium, if any, and interest on the Prior Bonds, the Bonds and Parity Bonds as the same becomes due.

(d) Reserve Fund, which shall be used for the payment of the principal of, premium, if any, and interest on the 2021B Bonds and the Bonds if funds in the Debt Service Fund are not sufficient. **The 2016 Bonds and the 2018 Bonds are not secured by the Reserve Fund.**

(e) Depreciation Fund, which may be expended for repairs, replacements, new construction, extensions or additions to the System. Any money on deposit in the Depreciation Fund not required during the current Fiscal Year for purposes of the Depreciation Fund, may be transferred to the Surplus Fund.

(f) Surplus Fund, which shall first be used whenever necessary to pay principal of, premium, if any, or interest on the Prior Bonds, the Bonds and Parity Bonds when the Debt Service Fund shall be insufficient for such purpose, and thereafter shall be disbursed as follows: (i) at any time, to remedy any deficiency in any of the Funds provided in this Section 5A hereof; and (ii) money thereafter remaining in the Surplus Fund at the end of any Fiscal Year may be transferred to any of the funds or accounts created herein or to reimburse the general fund of the City for advances made by the City to the System or for any other lawful purpose.

Section 5B. Application of Revenues. After the delivery of the Bonds, the Gross Earnings of the System shall be deposited as collected in the Revenue Fund and shall be transferred monthly to the funds listed below in the following order of priority and in the manner set forth below:

(a) to the Operation and Maintenance Fund, in an amount equal to the estimated Current Expenses for such month and for the following month (after giving effect to available amounts in said Fund from prior deposits);

(b) to the Debt Service Fund, an amount equal to one-sixth (1/6) of the next installment of interest coming due on the Prior Bonds, the Bonds and any Parity Bonds then outstanding and an amount equal to one-twelfth (1/12) of the installment of principal of the Prior Bonds, the Bonds and any Parity Bonds coming due during such Bond Year (after giving effect to available amounts in said Fund from accrued interest, any premium or any other source);

(c) to the Reserve Fund, amounts necessary to restore the amount on deposit in the Reserve Fund to the Reserve Requirement in the manner set forth in this Section 5B;

(d) to the Depreciation Fund, an amount determined by the Governing Body to be sufficient to provide a proper and adequate depreciation account for the System; and

(e) to the Surplus Fund, any amount remaining in the Revenue Fund after the monthly transfers required above have been completed.

Transfers from the Revenue Fund to the Operation and Maintenance Fund, the Debt Service Fund, the Reserve Fund, the Depreciation Fund and the Surplus Fund shall be made monthly not later than the tenth day of each month, and such transfer shall be applicable to monies on deposit in the Revenue Fund as of the last day of the month preceding. Any other transfers and deposits to any fund required or permitted by subsection (a) through (e) of this Section, except transfers or deposits which are required to be made immediately or annually,

shall be made on or before the tenth day of the month. Any transfer or deposit required to be made at the end of any Fiscal Year shall be made within sixty (60) days after the close of such Fiscal Year. If the tenth day of any month shall fall on a day other than a business day, such transfer or deposit shall be made on the next succeeding business day.

It is the express intent and determination of the Common Council that the amounts transferred from the Revenue Fund and deposited in the Debt Service Fund shall be sufficient in any event to pay the interest on the Prior Bonds, the Bonds and any Parity Bonds as the same accrues and the principal thereof as the same matures.

The City covenants and agrees that upon the issuance of the Bonds an amount sufficient to make the amount on deposit in the Reserve Fund equal to the Reserve Requirement shall be deposited into the Reserve Fund and shall be maintained therein.

The City covenants and agrees that at any time that the Reserve Fund is drawn on and the amount in the Reserve Fund shall be less than the Reserve Requirement, an amount equal to one-twelfth of the Reserve Requirement will be paid monthly into the Reserve Fund from those funds in the Debt Service Fund, the Operation and Maintenance Fund, the Depreciation Fund and the Surplus Fund which are in excess of the minimum amounts required by the preceding paragraphs to be paid therein until the Reserve Requirement will again have accumulated in the Reserve Fund. No such payments need be made into the Reserve Fund at such times as the monies in the Reserve Fund are equal to the highest remaining annual debt service requirement on the Bonds and Parity Bonds secured by the Reserve Fund in any Bond Year. If at any time the amount on deposit in the Reserve Fund exceeds the Reserve Requirement, the excess shall be transferred to the Debt Service Fund and used to pay principal and interest on the Bonds and Parity Bonds. If for any reason there shall be insufficient funds on hand in the Debt Service Fund to meet principal or interest becoming due on the Bonds or Parity Bonds secured by the Reserve Fund, then all sums then held in the Reserve Fund shall be used to pay the portion of interest or principal on such Bonds or Parity Bonds becoming due as to which there would otherwise be default, and thereupon the payments required by this paragraph shall again be made into the Reserve Fund until an amount equal to the Reserve Requirement is on deposit in the Reserve Fund.

Section 6. Service to the City. The reasonable cost and value of any service rendered to the City by the System by furnishing water services for public purposes shall be charged against the City and shall be paid by it in monthly installments as the service accrues, out of the current revenues of the City collected or in the process of collection, exclusive of the revenues derived from the System, to wit: out of the tax levy of the City made by it to raise money to meet its necessary current expenses. It is hereby found and determined that the reasonable cost and value of such service to the City in each year shall be in an amount which, together with Revenues of the System, will produce Net Revenues equivalent to not less than 1.25 times the Annual Debt Service Requirement. Such compensation for such service rendered to the City shall, in the manner provided hereinabove, be paid into the separate and special funds described in Section 5A of this Resolution. However, such payment is subject to (a) annual appropriations by the Common Council therefor, (b) approval of the Wisconsin Public Service Commission, if necessary, and (c) applicable levy limits, if any; and neither this Resolution nor such payment shall be construed as constituting an obligation of the City to make any such appropriation over

and above the reasonable cost and value of services rendered to the City or to make any subsequent payment over and above such reasonable cost and value.

Section 7. Operation of System; City Covenants. It is covenanted and agreed by the City with the owner or owners of the Bonds, and each of them, that:

(a) The City will faithfully and punctually perform all duties with reference to the System required by the Constitution and Statutes of the State of Wisconsin, including the making and collecting of reasonable and sufficient rates lawfully established for services rendered by the System, and will collect and segregate the Revenues of the System and apply them to the respective funds and accounts described hereinabove;

(b) The City will not sell, lease, or in any manner dispose of the System, including any part thereof or any additions, extensions, or improvements that may be made part thereto, except that the City shall have the right to sell, lease or otherwise dispose of any property of the System found by the Common Council to be neither necessary nor useful in the operation of the System, provided the proceeds received from such sale, lease or disposal shall be paid into the Debt Service Fund or applied to the acquisition or construction of capital facilities for use in the normal operation of the System, and such payment shall not reduce the amounts otherwise required to be paid into the Debt Service Fund;

(c) The City will cause the Project to be completed as expeditiously as reasonably possible;

(d) The City will pay or cause to be paid all lawful taxes, assessments, governmental charges, and claims for labor, materials or supplies which if unpaid could become a lien upon the System or its Revenues or could impair the security of the Bonds;

(e) The City will maintain in reasonably good condition and operate the System, and will establish, charge and collect such lawfully established rates and charges for the service rendered by the System, so that in each Fiscal Year Net Revenues shall not be less than 125% of the Annual Debt Service Requirement, and so that the Revenues of the System herein agreed to be set aside to provide for the payment of the Bonds, the Prior Bonds and Parity Bonds and the interest thereon as the same becomes due and payable, and to meet the Reserve Requirement, will be sufficient for those purposes;

(f) The City will prepare a budget not less than sixty days prior to the end of each Fiscal Year and, in the event such budget indicates that the Net Revenues for each Fiscal Year will not exceed the Annual Debt Service Requirement for each corresponding Fiscal Year by the proportion stated hereunder, will take any and all steps permitted by law to increase rates so that the aforementioned proportion of Net Revenues to the Annual Debt Service Requirement shall be accomplished as promptly as possible;

(g) The City will keep proper books and accounts relative to the System separate from all other records of the City and will cause such books and accounts to be audited annually by a recognized independent firm of certified public accountants including a balance sheet and a profit and loss statement of the System as certified by such accountants. Each such audit, in addition to whatever matters may be thought proper by the accountants to be included therein

shall include the following: (1) a statement in detail of the income and expenditures of the System for the Fiscal Year; (2) a statement of the Net Revenues of the System for such Fiscal Year; (3) a balance sheet as of the end of such Fiscal Year; (4) the accountants' comment regarding the manner in which the City has carried out the requirements of this Resolution and the accountants' recommendations for any changes or improvements in the operation of the System; (5) the number of connections to the System at the end of the Fiscal Year, for each user classification (i.e., residential, commercial, public and industrial); (6) a list of the insurance policies in force at the end of the Fiscal Year setting out as to each policy the amount of the policy, the risks covered, the name of the insurer, and the expiration date of the policy; and (7) the volume of water used. The owners of any of the Bonds shall have at all reasonable times the right to inspect the System and the records, accounts and data of the City relating thereto; and

(h) So long as any of the Bonds are outstanding the City will carry for the benefit of the owners of the Bonds insurance of the kinds and in the amounts normally carried by private companies or other public bodies engaged in the operation of similar systems. All money received for loss of use and occupancy shall be considered Revenue of the System payable into the separate funds and accounts named in Section 5A of this Resolution. All money received for losses under any casualty policies shall be used in repairing the damage or in replacing the property destroyed provided that if the Common Council shall find it is inadvisable to repair such damage or replace such property and that the operation of the System has not been impaired thereby, such money shall be deposited in the Debt Service Fund, but in that event such payments shall not reduce the amounts otherwise required to be paid into the Debt Service Fund.

Section 8. Parity Bonds. The Bonds are issued on a parity with the Prior Bonds. No bonds or obligations payable out of the Revenues of the System may be issued in such manner as to enjoy priority over the Bonds. Additional obligations may be issued if their lien and pledge is junior and subordinate to that of the Bonds. Additional obligations may be issued on a parity with the Prior Bonds and the Bonds as to the pledge of Revenues of the System ("Parity Bonds") only if all of the following conditions are met:

a. (1) The Net Revenues for the last completed Fiscal Year preceding the issuance of such additional obligations must have been at least equal to 1.25 times the average combined annual interest and principal requirements on all Bonds, Prior Bonds and any Parity Bonds then outstanding payable from the revenues of the System (other than the Bonds, Prior Bonds and any Parity Bonds being refunded), and the obligations so proposed to be issued; provided, however, that if prior to the authorization of such additional obligations the City shall have adopted and put into effect a revised schedule of rates, then the Net Revenues of the System for the last completed Fiscal Year which would, in the calculations of a registered municipal advisor, an independent consulting engineer or independent certified public accountant employed for that purpose, have resulted from such rates had they been in effect for such period may be used in lieu of the actual Net Revenues for the last completed Fiscal Year; or

(2) An independent certified public accountant, registered municipal advisor or consulting professional engineer provides calculations setting forth for each of the three Fiscal Years commencing with the Fiscal Year following that in which the projects financed by such additional obligations are to be completed, the projected Net Revenues

and the maximum annual interest and principal requirements on all bonds outstanding payable from the Gross Revenues of the System and on the obligations then to be issued (the "Maximum Annual Debt Service Requirement"); and demonstrating that for each such Fiscal Year the projected Net Revenues will be in an amount not less than 125% of such Maximum Annual Debt Service Requirement.

b. The payments required to be made into the funds and accounts enumerated in Section 5A of this Resolution (including the Reserve Fund, but not the Surplus Fund) must have been made in full.

c. The additional obligations must have principal maturing on May 1 of each year in which principal falls due and interest falling due on May 1 and November 1 of each year.

d. If the additional obligations are to be secured by the Reserve Fund, the amount on deposit in the Reserve Fund must be equal to the Reserve Requirement applicable upon the issuance of Parity Bonds as defined in Section 4 of this Resolution.

e. The proceeds of the additional obligations must be used only for the purpose of providing additions, extensions or improvements to the System, or to refund obligations issued for such purpose.

While any of the Prior Bonds are outstanding, unless waived by the owners of the Prior Bonds, Parity Bonds may not be issued unless the terms and conditions set forth in the Prior Resolutions are also satisfied.

Section 9. Application of Bond Proceeds. All accrued interest received from the sale of the Bonds shall be deposited into the Debt Service Fund. An amount of proceeds of the Bonds sufficient to make the amount on deposit in the Reserve Fund equal to the Reserve Requirement shall be deposited in the Reserve Fund. The balance of the proceeds, less the expenses incurred in authorizing, issuing and delivering the Bonds, shall be deposited in a special fund designated as "Water System Improvement Fund." Said special fund shall be adequately secured and used solely for the purpose of meeting costs of extending, adding to and improving the System, as described in the preamble hereof. The balance of the proceeds, less the expenses incurred in authorizing, issuing and delivering the Bonds, shall be deposited in the Debt Service Fund for use in payment of principal of and interest on the Bonds.

Section 10. Amendment to Resolution. After the issuance of any of the Bonds, no change or alteration of any kind in the provisions of this Resolution may be made until all of the Bonds have been paid in full as to both principal and interest, or discharged as herein provided, except:

a. The City may, from time to time, amend this Resolution without the consent of any of the owners of the Bonds, but only to cure any ambiguity, administrative conflict, formal defect, or omission or procedural inconsistency of this Resolution; and

b. This Resolution may be amended, in any respect, with the written consent of the owners of not less than two-thirds of the principal amount of the Bonds then outstanding, exclusive of Bonds held by the City; provided, however, that no amendment shall permit any change in the pledge of Revenues derived from the System, or in the maturity of any Bond issued hereunder, or a reduction in the rate of interest on any Bond, or in the amount of the principal obligation thereof, or in the amount of the redemption premium payable in the case of redemption thereof, or change the terms upon which the Bonds may be redeemed or make any other modification in the terms of the payment of such principal or interest without the written consent of the owner of each such Bond to which the change is applicable.

Section 11. Defeasance. When all Bonds have been discharged, all pledges, liens, covenants and other rights granted to the owners thereof by this Resolution shall cease. The City may discharge all Bonds due on any date by depositing into a special account on or before that date a sum sufficient to pay the same in full; or if any Bonds should not be paid when due, it may nevertheless be discharged by depositing into a special account a sum sufficient to pay it in full with interest accrued from the due date to the date of such deposit. The City, at its option, may also discharge all Bonds called for redemption on any date when they are prepayable according to their terms, by depositing into a special account on or before that date a sum sufficient to pay them in full, with the required redemption premium, if any, provided that notice of redemption has been duly given as required by this Resolution. The City, at its option, may also discharge all Bonds of said issue at any time by irrevocably depositing in escrow with a suitable bank or trust company a sum of cash and/or bonds or securities issued or guaranteed as to principal and interest of the U.S. Government, or of a commission, board or other instrumentality of the U.S. Government, maturing on the dates and bearing interest at the rates required to provide funds sufficient to pay when due the interest to accrue on each of said Bonds to its maturity or, at the City's option, if said Bond is prepayable to any prior date upon which it may be called for redemption, and to pay and redeem the principal amount of each such Bond at maturity, or at the City's option, if said Bond is prepayable, at its earliest redemption date, with the premium required for such redemption, if any, provided that notice of the redemption of all prepayable Bonds on such date has been duly given or provided for. Upon such payment or deposit, in the amount and manner provided by this Section, all liability of the City with respect to the Bonds shall cease, terminate and be completely discharged, and the owners thereof shall be entitled only to payment out of the money so deposited.

Section 12. Resolution a Contract. The provisions of this Resolution shall constitute a contract between the City and the owner or owners of the Bonds, and after issuance of any of the Bonds no change or alteration of any kind in the provisions of this Resolution may be made, except as provided in Section 10, until all of the Bonds have been paid in full as to both principal and interest. The owner or owners of any of the Bonds shall have the right in addition to all other rights, by mandamus or other suit or action in any court of competent jurisdiction, to enforce such owner's or owners' rights against the City, the governing body thereof, and any and all officers and agents thereof including, but without limitation, the right to require the City, its governing body and any other authorized body, to fix and collect rates and charges fully adequate to carry out all of the provisions and agreements contained in this Resolution.

Section 13. No Arbitrage. All investments made pursuant to this Resolution shall be Permitted Investments, but no such investment shall be made in such a manner as would cause the Bonds to be "arbitrage bonds" within the meaning of Section 148 of the Code or the Regulations and an officer of the City, charged with the responsibility for issuing the Bonds, shall certify as to facts, estimates, circumstances and reasonable expectations in existence on the date of delivery of the Bonds to the Purchaser which will permit the conclusion that the Bonds are not "arbitrage bonds," within the meaning of the Code or Regulations.

Section 14. Compliance with Federal Tax Laws. (a) The City represents and covenants that the projects financed by the Bonds and the ownership, management and use of the projects will not cause the Bonds to be "private activity bonds" within the meaning of Section 141 of the Code. The City further covenants that it shall comply with the provisions of the Code to the extent necessary to maintain the tax-exempt status of the interest on the Bonds including, if applicable, the rebate requirements of Section 148(f) of the Code. The City further covenants that it will not take any action, omit to take any action or permit the taking or omission of any action within its control (including, without limitation, making or permitting any use of the proceeds of the Bonds) if taking, permitting or omitting to take such action would cause any of the Bonds to be an arbitrage bond or a private activity bond within the meaning of the Code or would otherwise cause interest on the Bonds to be included in the gross income of the recipients thereof for federal income tax purposes. The City Clerk or other officer of the City charged with the responsibility of issuing the Bonds shall provide an appropriate certificate of the City certifying that the City can and covenanting that it will comply with the provisions of the Code and Regulations.

(b) The City also covenants to use its best efforts to meet the requirements and restrictions of any different or additional federal legislation which may be made applicable to the Bonds provided that in meeting such requirements the City will do so only to the extent consistent with the proceedings authorizing the Bonds and the laws of the State of Wisconsin and to the extent that there is a reasonable period of time in which to comply.

Section 15. Designation as Qualified Tax-Exempt Obligations. The Bonds are hereby designated as "qualified tax-exempt obligations" for purposes of Section 265 of the Code, relating to the ability of financial institutions to deduct from income for federal income tax purposes, interest expense that is allocable to carrying and acquiring tax-exempt obligations.

Section 16. Utilization of The Depository Trust Company Book-Entry-Only System. In order to make the Bonds eligible for the services provided by The Depository Trust Company, New York, New York ("DTC"), the City agrees to the applicable provisions set forth in the Blanket Issuer Letter of Representations, which the City Clerk or other authorized representative of the City is authorized and directed to execute and deliver to DTC on behalf of the City to the extent an effective Blanket Issuer Letter of Representations is not presently on file in the City Clerk's office.

Section 17. Payment of the Bonds; Fiscal Agent. The principal of and interest on the Bonds shall be paid by the Bond Trust Services Corporation which is hereby appointed as the City's registrar and fiscal agent pursuant to the provisions of Section 67.10(2), Wisconsin Statutes (the "Fiscal Agent"). The City hereby authorizes the Mayor and City Clerk or other appropriate officers of the City to enter into a Fiscal Agency Agreement between the City and the Fiscal Agent. Such contract may provide, among other things, for the performance by the Fiscal Agent of the functions listed in Wis. Stats. Sec. 67.10(2)(a) to (j), where applicable, with respect to the Bonds.

Section 18. Persons Treated as Owners; Transfer of Bonds. The City shall cause books for the registration and for the transfer of the Bonds to be kept by the Fiscal Agent. The person in whose name any Bond shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes and payment of either principal or interest on any Bond shall be made only to the registered owner thereof. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Bond to the extent of the sum or sums so paid.

Any Bond may be transferred by the registered owner thereof by surrender of the Bond at the office of the Fiscal Agent, duly endorsed for the transfer or accompanied by an assignment duly executed by the registered owner or his attorney duly authorized in writing. Upon such transfer, the Mayor and City Clerk shall execute and deliver in the name of the transferee or transferees a new Bond or Bonds of a like aggregate principal amount, series and maturity and the Fiscal Agent shall record the name of each transferee in the registration book. No registration shall be made to bearer. The Fiscal Agent shall cancel any Bond surrendered for transfer.

The City shall cooperate in any such transfer, and the Mayor and City Clerk are authorized to execute any new Bond or Bonds necessary to effect any such transfer.

Section 19. Record Date. The fifteenth day of each calendar month next preceding each interest payment date shall be the record date for the Bonds (the "Record Date"). Payment of interest on the Bonds on any interest payment date shall be made to the registered owners of the Bonds as they appear on the registration book of the City at the close of business on the Record Date.

Section 20. Condition on Issuance and Sale of the Bonds. The issuance of the Bonds and the sale of the Bonds to the Purchaser are subject to approval by an Authorized Officer of the principal amount, definitive maturities, interest rates and purchase price for the Bonds. Satisfaction of such condition shall be evidenced by execution by an Authorized Officer of the Approving Certificate.

The Bonds shall not be issued, sold or delivered until this condition has been satisfied. Upon satisfaction of this condition, an Authorized Officer is authorized to execute the Proposal with the Purchaser providing for the sale of the Bonds to the Purchaser.

Section 21. Payment of Issuance Expenses. The City authorizes the Purchaser to forward the amount of the proceeds of the Bonds allocable to the payment of issuance expenses to a financial institution selected by Ehlers at Closing for further distribution as directed by Ehlers.

Section 22. Official Statement. The Common Council hereby directs an Authorized Officer to approve the Preliminary Official Statement with respect to the Bonds and deem the Preliminary Official Statement as "final" as of its date for purposes of SEC Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities and Exchange Act of 1934 (the "Rule"). All actions taken by an Authorized Officer or other officers of the City in connection with the preparation of such Preliminary Official Statement and any addenda to it or final Official Statement are hereby ratified and approved. In connection with the closing of the Bonds, the appropriate City official shall certify the Preliminary Official Statement and any addenda or final Official Statement. The City Clerk shall cause copies of the Preliminary Official Statement and any addenda or final Official Statement to be distributed to the Purchaser.

Section 23. Undertaking to Provide Continuing Disclosure. The City hereby covenants and agrees, for the benefit of the owners of the Bonds, to enter into a written undertaking (the "Undertaking") required by the Rule to provide continuing disclosure of certain financial information and operating data and timely notices of the occurrence of certain events in accordance with the Rule. The Undertaking shall be enforceable by the owners of the Bonds or by the Purchaser on behalf of such owners (provided that the rights of the owners and the Purchaser to enforce the Undertaking shall be limited to a right to obtain specific performance of the obligations thereunder and any failure by the City to comply with the provisions of the Undertaking shall not be an event of default with respect to the Bonds).

The Mayor and City Clerk, or other officer of the City charged with the responsibility for issuing the Bonds, shall provide a Continuing Disclosure Certificate for inclusion in the transcript of proceedings, setting forth the details and terms of the City's Undertaking.

Section 24. Record Book. The City Clerk shall provide and keep the transcript of proceedings as a separate record book (the "Record Book") and shall record a full and correct statement of every step or proceeding had or taken in the course of authorizing and issuing the Bonds in the Record Book.

Section 25. Bond Insurance. If the Purchaser determines to obtain municipal bond insurance with respect to the Bonds, the officers of the City are authorized to take all actions necessary to obtain such municipal bond insurance. The Mayor and City Clerk are authorized to agree to such additional provisions as the bond insurer may reasonably request and which are acceptable to the Mayor and City Clerk including provisions regarding restrictions on investment of Bond proceeds, the payment procedure under the municipal bond insurance policy, the rights of the bond insurer in the event of default and payment of the Bonds by the bond insurer and notices to be given to the bond insurer. In addition, any reference required by the bond insurer to the municipal bond insurance policy shall be made in the form of Bond provided herein.

Section 26. Execution of the Bonds; Closing; Professional Services. The Bonds shall be issued in printed form, executed on behalf of the City by the manual or facsimile signatures of the Mayor and City Clerk, authenticated, if required, by the Fiscal Agent, sealed with its official or corporate seal, if any, or a facsimile thereof, and delivered to the Purchaser upon payment to the City of the purchase price thereof, plus accrued interest to the date of delivery (the "Closing"). The facsimile signature of either of the officers executing the Bonds may be imprinted on the Bonds in lieu of the manual signature of the officer but, unless the City has contracted with a fiscal agent to authenticate the Bonds, at least one of the signatures appearing on each Bond shall be a manual signature. In the event that either of the officers whose signatures appear on the Bonds shall cease to be such officers before the Closing, such signatures shall, nevertheless, be valid and sufficient for all purposes to the same extent as if they had remained in office until the Closing. The aforesaid officers are hereby authorized and directed to do all acts and execute and deliver the Bonds and all such documents, certificates and acknowledgements as may be necessary and convenient to effectuate the Closing. The City hereby authorizes the officers and agents of the City to enter into, on its behalf, agreements and contracts in conjunction with the Bonds, including but not limited to agreements and contracts for legal, trust, fiscal agency, disclosure and continuing disclosure, and rebate calculation services. Any such contract heretofore entered into in conjunction with the issuance of the Bonds is hereby ratified and approved in all respects.

Section 27. Conflicting Ordinances or Resolutions. All prior ordinances, resolutions, (other than the Prior Resolutions) rules, or orders, or parts thereof heretofore enacted, adopted or entered, in conflict with the provisions of this Resolution, are hereby repealed and this Resolution shall be in effect from and after its passage. In case of any conflict between this Resolution and the Prior Resolutions, the Prior Resolutions shall control so long as any Prior Bonds are outstanding

Adopted, approved and recorded March 16, 2026.

\_\_\_\_\_  
Paul Dwyer  
Mayor

ATTEST:

\_\_\_\_\_  
Nicole Jacobs  
City Clerk

(SEAL)

EXHIBIT A

APPROVING CERTIFICATE

The undersigned [City Administrator] [City Treasurer] of the City of Tomah, Monroe County, Wisconsin (the "City"), hereby certifies that:

1. Resolution. On March 16, 2026, the Common Council of the City adopted a resolution (the "Resolution") authorizing the issuance and establishing parameters for the sale of not to exceed \$3,405,000 Water System Revenue Bonds, Series 2026B of the City (the "Bonds") after a public sale and delegating to me the authority to approve the Preliminary Official Statement, to approve the purchase proposal for the Bonds, and to determine the details for the Bonds within the parameters established by the Resolution.

2. Proposal; Terms of the Bonds. [On the date hereof, the Bonds were offered for public sale and the bids set forth on the Bid Tabulation attached hereto as Schedule I and incorporated herein by this reference were received. The institution listed first on the Bid Tabulation, \_\_\_\_\_ (the "Purchaser") offered to purchase the Bonds in accordance with the terms set forth in the Proposal attached hereto as Schedule II and incorporated herein by this reference (the "Proposal").] Ehlers & Associates, Inc. recommends the City accept the Proposal. The Proposal meets the parameters and conditions established by the Resolution and is hereby approved and accepted.

The Bonds shall be issued in the aggregate principal amount of \$ \_\_\_\_\_, which is not more than the \$3,405,000 approved by the Resolution, and shall mature on May 1 of each of the years and in the amounts and shall bear interest at the rates per annum as set forth in the Pricing Summary attached hereto as Schedule III and incorporated herein by this reference. The amount of each annual principal or mandatory redemption payment due on the Bonds is not more than (a) \$100,000 more or \$45,000 less for the 2027 maturity or mandatory redemption amount and (b) \$100,000 more or less per maturity or mandatory redemption amount for the 2028 through 2046 maturities than the schedule included in the Resolution as set forth below:

| <u>Date</u> | <u>Resolution Schedule</u> | <u>Actual Amount</u> |
|-------------|----------------------------|----------------------|
| 05-01-2027  | \$ 50,000                  | \$ _____             |
| 05-01-2028  | 125,000                    | _____                |
| 05-01-2029  | 130,000                    | _____                |
| 05-01-2030  | 135,000                    | _____                |
| 05-01-2031  | 140,000                    | _____                |
| 05-01-2032  | 145,000                    | _____                |
| 05-01-2033  | 145,000                    | _____                |
| 05-01-2034  | 155,000                    | _____                |
| 05-01-2035  | 160,000                    | _____                |
| 05-01-2036  | 165,000                    | _____                |
| 05-01-2037  | 170,000                    | _____                |
| 05-01-2038  | 175,000                    | _____                |

| <u>Date</u> | <u>Resolution Schedule</u> | <u>Actual Amount</u> |
|-------------|----------------------------|----------------------|
| 05-01-2039  | \$185,000                  | \$ _____             |
| 05-01-2040  | 190,000                    | _____                |
| 05-01-2041  | 200,000                    | _____                |
| 05-01-2042  | 210,000                    | _____                |
| 05-01-2043  | 215,000                    | _____                |
| 05-01-2044  | 225,000                    | _____                |
| 05-01-2045  | 235,000                    | _____                |
| 05-01-2046  | 250,000                    | _____                |

The true interest cost on the Bonds (computed taking the Purchaser's compensation into account) is \_\_\_\_\_%, which is not in excess of 4.50%, as required by the Resolution.

3. Purchase Price of the Bonds. The Bonds shall be sold to the Purchaser in accordance with the terms of the Proposal at a price of \$\_\_\_\_\_, plus accrued interest, if any, to the date of delivery of the Bonds, which is not less than 98.75% nor more than 110.0% of the principal amount of the Bonds, as required by the Resolution.

4. [Mandatory Redemption of the Bonds. The Proposal specifies that [some of] the Bonds are subject to mandatory redemption. The terms of such mandatory redemption are set forth on an attachment hereto as Schedule MRP and incorporated herein by this reference.]

5. Preliminary Official Statement. The Preliminary Official Statement with respect to the Bonds is hereby approved and deemed "final" as of its date for purposes of SEC Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities and Exchange Act of 1934.

6. Approval. This Certificate constitutes my approval of the Proposal, and the principal amount, definitive maturities, interest rates, purchase price and redemption provisions for the Bonds and the debt service schedule attached hereto as Schedule IV is found to be such that the amount of annual debt service payments is reasonable in accordance with prudent municipal utility practices, in satisfaction of the parameters set forth in the Resolution.

IN WITNESS WHEREOF, I have executed this Certificate on \_\_\_\_\_, 2026  
pursuant to the authority delegated to me in the Resolution.

[\_\_\_\_\_  
Nicholas Morales  
City Administrator]

**OR**

[\_\_\_\_\_  
Justin Derhammer  
City Treasurer]

COPY

SCHEDULE I TO APPROVING CERTIFICATE

Bid Tabulation

To be provided by Ehlers & Associates, Inc. and incorporated into the Certificate.

(See Attached)

COPY

SCHEDULE II TO APPROVING CERTIFICATE

Proposal

To be provided by Ehlers & Associates, Inc. and incorporated into the Certificate.

(See Attached)

COPY

SCHEDULE III TO APPROVING CERTIFICATE

Pricing Summary

To be provided by Ehlers & Associates, Inc. and incorporated into the Certificate.

(See Attached)

COPY

SCHEDULE IV TO APPROVING CERTIFICATE

Debt Service Schedule

To be provided by Ehlers & Associates, Inc. and incorporated into the Certificate.

(See Attached)

COPY

[SCHEDULE MRP TO APPROVING CERTIFICATE

Mandatory Redemption Provision

The Bonds due on May 1, \_\_\_\_, \_\_\_\_, and \_\_\_\_ (the "Term Bonds") are subject to mandatory redemption prior to maturity by lot (as selected by the Depository) at a redemption price equal to One Hundred Percent (100%) of the principal amount to be redeemed plus accrued interest to the date of redemption, from debt service fund deposits which are required to be made in amounts sufficient to redeem on May 1 of each year the respective amount of Term Bonds specified below:

For the Term Bonds Maturing on May 1, 20

| <u>Redemption<br/>Date</u> | <u>Amount</u>    |
|----------------------------|------------------|
| _____                      | \$ _____         |
| _____                      | _____            |
| _____                      | _____ (maturity) |

For the Term Bonds Maturing on May 1, 20

| <u>Redemption<br/>Date</u> | <u>Amount</u>    |
|----------------------------|------------------|
| _____                      | \$ _____         |
| _____                      | _____            |
| _____                      | _____ (maturity) |

For the Term Bonds Maturing on May 1, 20

| <u>Redemption<br/>Date</u> | <u>Amount</u>    |
|----------------------------|------------------|
| _____                      | \$ _____         |
| _____                      | _____            |
| _____                      | _____ (maturity) |

For the Term Bonds Maturing on May 1, 20

| <u>Redemption<br/>Date</u> | <u>Amount</u>     |
|----------------------------|-------------------|
| _____                      | \$ _____          |
| _____                      | _____             |
| _____                      | _____ (maturity)] |

EXHIBIT B

(Form of Bond)

|            |   |         |
|------------|---|---------|
| REGISTERED | UNITED STATES OF AMERICA                | DOLLARS |
|            | STATE OF WISCONSIN                      |         |
| NO. R-__   | MONROE COUNTY                           | \$_____ |
|            | CITY OF TOMAH                           |         |
|            | WATER SYSTEM REVENUE BOND, SERIES 2026B |         |

|               |                        |               |       |
|---------------|------------------------|---------------|-------|
| MATURITY DATE | ORIGINAL DATE OF ISSUE | INTEREST RATE | CUSIP |
| May 1, _____  | _____, 2026            | _____%        | _____ |

DEPOSITORY OR ITS NOMINEE NAME: CEDE & CO.

PRINCIPAL AMOUNT: \_\_\_\_\_ THOUSAND DOLLARS  
(\$\_\_\_\_\_)

FOR VALUE RECEIVED, the City of Tomah, Monroe County, Wisconsin (the "City"), hereby acknowledges itself to owe and promises to pay to the Depository or its Nominee Name (the "Depository") identified above (or to registered assigns), solely from the fund hereinafter specified, on the maturity date identified above, the principal amount identified above, and to pay interest thereon at the rate of interest per annum identified above, all subject to the provisions set forth herein regarding redemption prior to maturity. Interest is payable semi-annually on May 1 and November 1 of each year commencing on May 1, 2027, until the aforesaid principal amount is paid in full. Both the principal of and interest on this Bond are payable to the registered owner in lawful money of the United States. Interest payable on any interest payment date shall be paid by wire transfer to the Depository in whose name this Bond is registered on the Bond Register maintained by Bond Trust Services Corporation (the "Fiscal Agent") or any successor thereto at the close of business on the 15th day of the calendar month next preceding the semi-annual interest payment date (the "Record Date"). This Bond is payable as to principal upon presentation and surrender hereof at the office of the Fiscal Agent.

The Bonds maturing on May 1, 2035, and thereafter are subject to redemption prior to maturity, at the option of the City, on May 1, 2034, or on any date thereafter. Said Bonds are redeemable as a whole or in part, and if in part, from maturities selected by the City and within each maturity, by lot (as selected by the Depository), at the principal amount thereof, plus accrued interest to the date of redemption.

[The Bonds maturing in the years \_\_\_\_\_ are subject to mandatory redemption by lot as provided in the Resolution referenced below at the redemption price of par plus accrued interest to the date of redemption and without premium.]

In the event the Bonds are redeemed prior to maturity, as long as the Bonds are in book-entry-only form, official notice of the redemption will be given by mailing a notice by registered or certified mail, overnight express delivery, facsimile transmission, electronic transmission or in any other manner required by the Depository, to the Depository not less than thirty (30) days nor more than sixty (60) days prior to the redemption date. If less than all of the Bonds of a maturity are to be called for redemption, the Bonds of such maturity to be redeemed will be selected by lot. Such notice will include but not be limited to the following: the designation, date and maturities of the Bonds called for redemption, CUSIP numbers, and the date of redemption. Any notice provided as described herein shall be conclusively presumed to have been duly given, whether or not the registered owner receives the notice. The Bonds shall cease to bear interest on the specified redemption date provided that federal or other immediately available funds sufficient for such redemption are on deposit at the office of the Depository at that time. Upon such deposit of funds for redemption the Bonds shall no longer be deemed to be outstanding.

This Bond is one of an issue aggregating \$\_\_\_\_\_, issued for the purpose of paying the cost of additions, improvements and extensions to the City's Water System, pursuant to Article XI, Section 3, of the Wisconsin Constitution, Section 66.0621, Wisconsin Statutes, acts supplementary thereto and a Resolution adopted March 16, 2026, and entitled: "Resolution Authorizing the Issuance and Establishing Parameters for the Sale of Not to Exceed \$3,405,000 Water System Revenue Bonds, Series 2026B", as supplemented by an Approving Certificate, dated \_\_\_\_\_, 2026 (collectively, the "Resolution") and is payable only from the income and revenues of said Water System. Such revenues have been set aside and pledged as a special fund for that purpose and identified as "Debt Service Fund", created by a resolution adopted by the City on December 9, 2003 and continued by the Resolution. The Bonds are issued on a parity with the City's Water System Revenue Bonds, Series 2016, dated June 22, 2016, Water System Revenue Bonds, Series 2018, dated June 27, 2018 and Taxable Water System Revenue Refunding Bonds, Series 2021B, dated April 15, 2021, as to the pledge of income and revenues of the Water System. This Bond does not constitute an indebtedness of the City within the meaning of any constitutional or statutory debt limitation or provision.

This Bond has been designated by the Common Council as a "qualified tax-exempt obligation" pursuant to the provisions of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.

This Bond is transferable only upon the books of the City kept for that purpose at the office of the Fiscal Agent, only in the event that the Depository does not continue to act as depository for the Bonds, and the City appoints another depository, upon surrender of the Bond to the Fiscal Agent, by the registered owner in person or his duly authorized attorney, upon

surrender of this Bond together with a written instrument of transfer (which may be endorsed hereon) satisfactory to the Fiscal Agent duly executed by the registered owner or his duly authorized attorney. Thereupon a new fully registered Bond in the same aggregate principal amount shall be issued to the new depository in exchange therefor and upon the payment of a charge sufficient to reimburse the City for any tax, fee or other governmental charge required to be paid with respect to such registration. The Fiscal Agent shall not be obliged to make any transfer of the Bonds (i) after the Record Date, (ii) during the fifteen (15) calendar days preceding the date of any publication of notice of any proposed redemption of the Bonds, or (iii) with respect to any particular Bond, after such Bond has been called for redemption. The Fiscal Agent and City may treat and consider the Depository in whose name this Bond is registered as the absolute owner hereof for the purpose of receiving payment of, or on account of, the principal or redemption price hereof and interest due hereon and for all other purposes whatsoever. The Bonds are issuable solely as negotiable, fully-registered Bonds without coupons in the denomination of \$5,000 or any integral multiple thereof.

It is hereby certified, recited and declared that all conditions, things and acts required by law to exist, happen, and be performed precedent to and in the issuance of this Bond have existed, have happened and have been performed in due time, form and manner as required by law; and that sufficient of the income and revenue to be received by said City from the operation of its Water System has been pledged to and will be set aside into a special fund for the payment of the principal of and interest on this Bond.

This Bond shall not be valid or obligatory for any purpose until the Certificate of Authentication hereon shall have been signed by the Fiscal Agent.

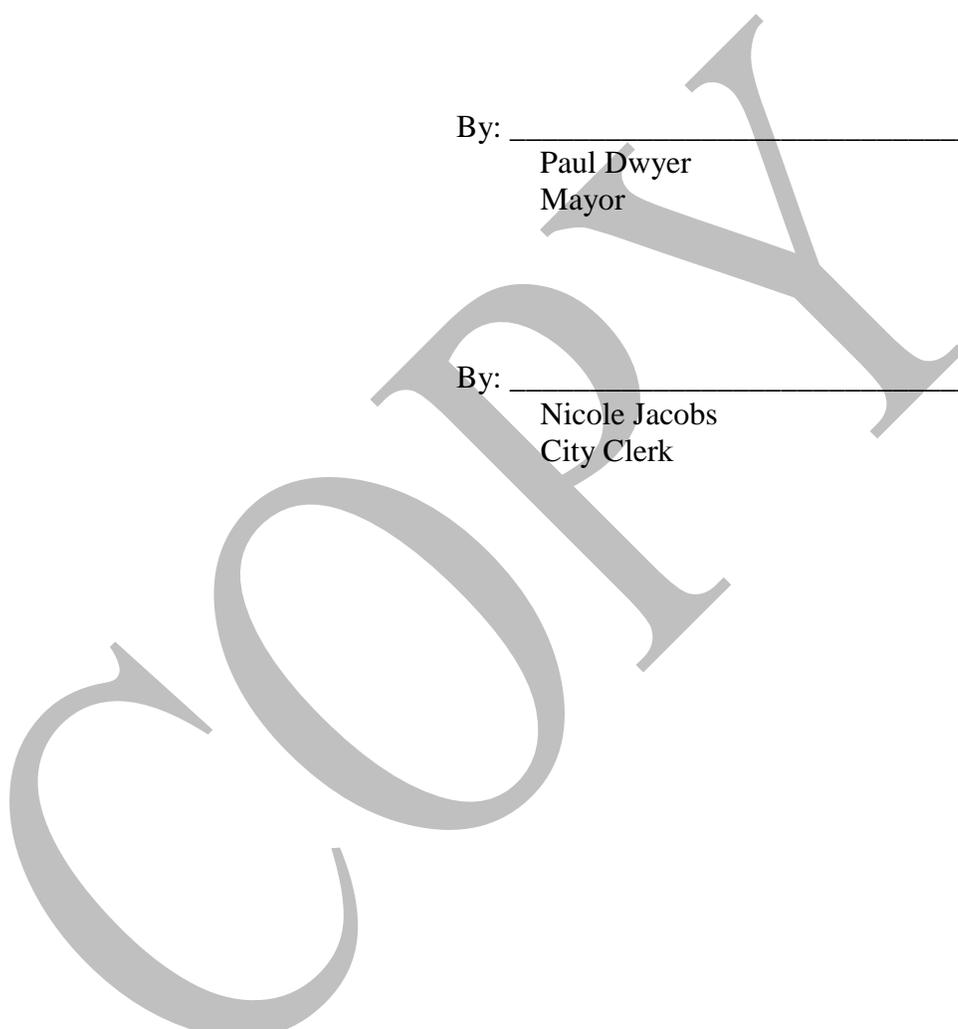
IN WITNESS WHEREOF, the City of Tomah, Monroe County, Wisconsin, by its governing body, has caused this Bond to be executed for it and in its name by the manual or facsimile signatures of its duly qualified Mayor and City Clerk; and to be sealed with its official or corporate seal, if any, all as of the original date of issue specified above.

CITY OF TOMAH,  
MONROE COUNTY, WISCONSIN

By: \_\_\_\_\_  
Paul Dwyer  
Mayor

(SEAL)

By: \_\_\_\_\_  
Nicole Jacobs  
City Clerk



Date of Authentication: \_\_\_\_\_, \_\_\_\_\_

CERTIFICATE OF AUTHENTICATION

This Bond is one of the Bonds of the issue authorized by the within-mentioned Resolution of the City of Tomah, Wisconsin.

BOND TRUST SERVICES CORPORATION

By \_\_\_\_\_  
Authorized Signatory

COPY

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto

\_\_\_\_\_  
(Name and Address of Assignee)

\_\_\_\_\_  
(Social Security or other Identifying Number of Assignee)

the within Bond and all rights thereunder and hereby irrevocably constitutes and appoints \_\_\_\_\_, Legal Representative, to transfer said Bond on the books kept for registration thereof, with full power of substitution in the premises.

Dated: \_\_\_\_\_

Signature Guaranteed:

\_\_\_\_\_  
(e.g. Bank, Trust Company  
or Securities Firm)

\_\_\_\_\_  
(Depository or Nominee Name)

NOTICE: This signature must correspond with the name of the Depository or Nominee Name as it appears upon the face of the within Bond in every particular, without alteration or enlargement or any change whatever.

\_\_\_\_\_  
(Authorized Officer)

March 16, 2026

PRE-SALE REPORT FOR

## City of Tomah, Wisconsin

**\$3,815,000 Sewer System Revenue Bonds,  
Series 2026C**



---

**Prepared by:**

Ehlers  
N19W24400 Riverwood Drive,  
Suite 100  
Waukesha, WI 53188

**Advisors:**

Kayla Thorpe, Municipal Advisor  
Joe Murray, Municipal Advisor

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**BUILDING COMMUNITIES. IT'S WHAT WE DO.**

# EXECUTIVE SUMMARY OF PROPOSED DEBT

## Proposed Issue:

\$3,815,000 Sewer System Revenue Bonds, Series 2026C

## Purposes:

The proposed issue includes financing for the following purposes:

To fund 2026 Capital Improvements in the Sewer Utility.

- Sewer System Revenue Bonds, Series 2026C. Debt service will be paid from wastewater revenues.

## Authority:

The Bonds are being issued pursuant to Wisconsin Statute:

- 66.0621

The Bonds are not general obligations of the City but are payable only from and secured by a pledge of income and revenue to be derived from the operation of the Sewer System.

## Term/Call Feature:

The Bonds are being issued for a term of 20 years. Principal on the Bonds will be due on May 1 in the years 2027 through 2046. Interest will be due every six months beginning May 1, 2027.

The Bonds will be subject to prepayment at the discretion of the City on May 1, 2034 or any date thereafter.

## Bank Qualification:

Because the City is expecting to issue no more than \$10,000,000 in tax exempt debt during the calendar year, the City will be able to designate the Bonds as “bank qualified” obligations. Bank qualified status broadens the market for the Bonds, which can result in lower interest rates.

## Rating:

We recommend selling this issue non-rated as the cost of the rating would not be expected to be offset by the potential lower interest rates resulting from obtaining a rating. For a larger bond issue, or a longer-term bond issue, a rating might broaden the market for the Bonds and result in an overall reduction in interest costs.

**Basis for Recommendation:**

Based on your objectives, financial situation and need, risk tolerance, liquidity needs, experience with the issuance of Bonds and long-term financial capacity, as well as the tax status considerations related to the Bonds and the structure, timing and other similar matters related to the Bonds, we are recommending the issuance of Bonds as a suitable option. Ehlers has reviewed other reasonably feasible alternatives to the recommended issuance of municipal securities.

**Method of Sale/Placement:**

We are recommending the Bonds be issued as municipal securities and offered through a competitive underwriting process. You will solicit competitive bids, which we will compile on your behalf, for the purchase of the Bonds from underwriters and banks.

An allowance for discount bidding will be incorporated in the terms of the issue. The discount is treated as an interest item and provides the underwriter with all or a portion of their compensation in the transaction.

If the Bonds are purchased at a price greater than the minimum bid amount (maximum discount), the unused allowance may be used to reduce your borrowing amount.

**Premium Pricing:**

In some cases, investors in municipal bonds prefer “premium” pricing structures. A premium is achieved when the coupon for any maturity (the interest rate paid by the issuer) exceeds the yield to the investor, resulting in a price paid that is greater than the face value of the bonds. The sum of the amounts paid in excess of face value is considered “reoffering premium.”

For this issue of Bonds, any premium amount received may: be retained; used to reduce the issue size; or combination thereof. These adjustments may slightly change the true interest cost of the original bid, either up or down. We anticipate using any premium amounts received to reduce the issue size.

The amount of premium allowed can be restricted in the bid specifications. Restrictions on premium may result in fewer bids, but may also eliminate large adjustments on the day of sale and unintended results with respect to debt service payment impacts. Ehlers will identify appropriate premium restrictions for the Bonds intended to achieve the City’s objectives for this financing.

**Parameters:**

The City Council will consider adoption of a Parameters Resolution on February 17, 2026, which delegates authority to the City Administrator or Treasurer to accept and approve a bid for the Bonds so long as the bid meets certain parameters. These parameters are:

- \* Issue size not to exceed \$3,815,000
- \* Minimum Bid of 98.75%

\* Maximum True Interest Cost (TIC) of 4.5%

\* Maturity Schedule Adjustments: 2027 maturity may increase by \$100,000 or decrease no more than \$50,000. 2028 to 2046 maturities may be increased or decreased by up to \$100,000

**Other Considerations:**

The Bonds will be offered with the option of the successful bidder utilizing a term bond structure. By offering underwriters the option to “term up” some of the maturities at the time of the sale, it gives them more flexibility in finding a market for your Bonds. This makes your issue more marketable, which can result in lower borrowing costs. In the event that the successful bidder utilizes a term bond structure, we recommend the City retain a paying agent to handle responsibility for processing mandatory redemption/call notices associated with term bonds.

**Review of Existing Debt:**

We have reviewed all outstanding indebtedness for the City and find that there are no refunding opportunities at this time.

We will continue to monitor the market and the call dates for the City’s outstanding debt and will alert you to any future refunding opportunities.

**Continuing Disclosure:**

Because the City has more than \$10,000,000 in outstanding debt subject to a continuing disclosure undertaking (including this issue) and this issue does not meet an available exemption from continuing disclosure, the City will be agreeing to provide certain updated Annual Financial Information and its Audited Financial Statement annually, as well as providing notices of the occurrence of certain reportable events to the Municipal Securities Rulemaking Board (the “MSRB”), as required by rules of the Securities and Exchange Commission (SEC). The City is already obligated to provide such reports for its existing bonds, and has contracted with Ehlers to prepare and file the reports.

**Arbitrage Monitoring:**

The City must ensure compliance with certain sections of the Internal Revenue Code and Treasury Regulations (“Arbitrage Rules”) throughout the life of the issue to maintain the tax-exempt status of the Bonds. These Arbitrage Rules apply to amounts held in construction, escrow, reserve, debt service account(s), etc., along with related investment income on each fund/account.

IRS audits will verify compliance with rebate, yield restriction and records retention requirements within the Arbitrage Rules. The City’s specific arbitrage responsibilities will be detailed in the Tax Exemption Certificate (the “Tax Compliance Document”) prepared by your Bond Attorney and provided at closing.

The Bonds may qualify for one or more exception(s) to the Arbitrage Rules by meeting 1) small issuer exception, 2) spend down requirements, 3) bona fide debt service fund limits, 4)

reasonable reserve requirements, 5) expenditure within an available period limitations, 6) investments yield restrictions, 7) de minimis rules, or; 8) borrower limited requirements.

An Ehlers arbitrage expert will contact the City within 30 days after the sale date to review the City’s specific responsibilities for the Bonds. The City is currently receiving arbitrage services from Ehlers in relation to the Bonds.

**Investment of Bond Proceeds:**

Ehlers can assist the City in developing a strategy to invest your Bond proceeds until the funds are needed to pay project costs.

**Risk Factors:**

Utility Revenue: The City expects to pay the Bond debt service with:

- Wastewater Revenues

In the event utility revenues are insufficient to pay debt service, the City Council is committing to consider appropriating funds from any other available sources in an amount sufficient to cover the shortfall. If it chooses to do so, the City may levy a tax to make up a shortfall. Any amount levied for this purpose is exempted from levy limits. While the City is not required to appropriate the funds necessary to remedy any shortfall in revenues needed to pay debt service, failure to do so would result in either a lack of access to capital markets in the future, or access at a substantially higher cost.

**Other Service Providers:**

This debt issuance will require the engagement of other public finance service providers. This section identifies those other service providers, so Ehlers can coordinate their engagement on your behalf. Where you have previously used a particular firm to provide a service, we have assumed that you will continue that relationship. For services you have not previously required, we have identified a service provider. Fees charged by these service providers will be paid from proceeds of the obligation, unless you notify us that you wish to pay them from other sources. Our pre-sale bond sizing includes a good faith estimate of these fees, but the final fees may vary. If you have any questions pertaining to the identified service providers or their role, or if you would like to use a different service provider for any of the listed services please contact us.

**Bond Counsel and Disclosure Counsel:** Quarles & Brady LLP

**Paying Agent:** Bond Trust Services Corporation

**Rating Agency:** This issue will not be rated.

## PROPOSED DEBT ISSUANCE SCHEDULE

|   |                |
|---|----------------|
| Pre-Sale Review by City Council:              | March 16, 2026 |
| Distribute Official Statement:                | April 1, 2026  |
| Designated Officials Award Sale of the Bonds: | April 9, 2026  |
| Estimated Closing Date:                       | April 30, 2026 |

### Attachments

- Estimated Sources and Uses of Funds
- Estimated Proposed Debt Service Schedule
- Estimated Debt Coverage Analysis

## EHLERS' CONTACTS

|   |                |
|---|----------------|
| Kayla Thorpe, Municipal Advisor         | (262) 796-6197 |
| Joe Murray, Municipal Advisor           | (262) 796-6196 |
| Sue Porter, Lead Public Finance Analyst | (262) 796-6167 |
| Beth Mueller, Senior Financial Analyst  | (651) 697-8553 |

**Table 1**  
**Existing G.O. Debt Base Case**

*City of Tomah, WI*

| Year Ending | Existing Debt            |             |             |             |             |              |                     |                       |                 |                    |               | Equalized Value (TID OUT) | Tax Rate Per \$1,000 | Annual Taxes \$100,000 Home | Year Ending |
|-------------|--------------------------|-------------|-------------|-------------|-------------|--------------|---------------------|-----------------------|-----------------|--------------------|---------------|---------------------------|----------------------|-----------------------------|-------------|
|             | Total G.O. Debt Payments | Less: Water | Less: Sewer | Less: TID 8 | Less: TID 9 | Less: TID 10 | Less: Facility Fees | Less: Park & Rec Fees | Less: Sales Tax | Less: Net Tax Levy | Net Tax Levy  |                           |                      |                             |             |
| 2026        | 3,543,299                | (53,705)    | (76,673)    | (405,886)   | (40,675)    | (47,025)     | (553,025)           | (75,525)              | (158,550)       | 2,132,235          | 1,042,218,200 | \$2.05                    | \$204.59             | 2026                        |             |
| 2027        | 3,434,008                | (57,209)    | (74,963)    | (428,470)   | (40,194)    | (45,675)     | (536,775)           | (78,650)              | (155,150)       | 2,016,923          | 1,084,972,720 | \$1.86                    | \$185.90             | 2027                        |             |
| 2028        | 3,224,834                | (50,713)    | (78,181)    | (415,343)   | (39,660)    | 0            | (520,525)           | (76,650)              | (156,650)       | 1,887,113          | 1,129,481,142 | \$1.67                    | \$167.08             | 2028                        |             |
| 2029        | 3,034,846                | 0           | (76,329)    | (421,826)   | (39,074)    |              | (504,275)           | (74,650)              | (157,925)       | 1,760,768          | 1,175,815,417 | \$1.50                    | \$149.75             | 2029                        |             |
| 2030        | 2,885,053                |             | (79,405)    | (427,820)   | (38,444)    |              | (488,025)           | (77,525)              | (154,075)       | 1,619,759          | 1,224,050,444 | \$1.32                    | \$132.33             | 2030                        |             |
| 2031        | 2,637,338                |             | (77,410)    | (319,534)   | (37,770)    |              | (471,775)           | (75,275)              | (160,000)       | 1,495,574          | 1,274,264,199 | \$1.17                    | \$117.37             | 2031                        |             |
| 2032        | 2,495,223                |             | (80,344)    | (317,120)   | (37,070)    |              | (455,525)           | (73,025)              | (155,700)       | 1,376,439          | 1,326,537,854 | \$1.04                    | \$103.76             | 2032                        |             |
| 2033        | 2,389,829                |             | (78,206)    | (319,454)   | (41,290)    |              | (436,000)           | (75,650)              | (156,275)       | 1,282,954          | 1,380,955,910 | \$0.93                    | \$92.90              | 2033                        |             |
| 2034        | 2,334,699                |             | (76,069)    | (311,606)   | (40,430)    |              | (424,800)           | (73,400)              | (156,900)       | 1,251,494          | 1,437,606,338 | \$0.87                    | \$87.05              | 2034                        |             |
| 2035        | 2,068,706                |             | 0           | (229,548)   | 0           |              | (413,600)           | (71,400)              | (157,600)       | 1,196,559          | 1,496,580,715 | \$0.80                    | \$79.95              | 2035                        |             |
| 2036        | 2,014,743                |             |             | (228,206)   |             |              | (402,000)           | (74,300)              | (158,100)       | 1,152,136          | 1,557,974,375 | \$0.74                    | \$73.95              | 2036                        |             |
| 2037        | 1,679,381                |             |             | 0           |             |              | (390,400)           | (72,100)              | (158,400)       | 1,058,481          | 1,621,886,564 | \$0.65                    | \$65.26              | 2037                        |             |
| 2038        | 1,614,781                |             |             |             |             |              | (377,600)           | (74,800)              | (158,500)       | 1,003,881          | 1,688,420,598 | \$0.59                    | \$59.46              | 2038                        |             |
| 2039        | 1,467,281                |             |             |             |             |              | (364,800)           | (72,400)              | (158,400)       | 871,681            | 1,757,684,033 | \$0.50                    | \$49.59              | 2039                        |             |
| 2040        | 1,397,081                |             |             |             |             |              | (352,000)           | (74,900)              | (158,100)       | 812,081            | 1,829,788,835 | \$0.44                    | \$44.38              | 2040                        |             |
| 2041        | 1,303,181                |             |             |             |             |              | (339,200)           | (77,200)              | (157,600)       | 729,181            | 1,904,851,565 | \$0.38                    | \$38.28              | 2041                        |             |
| 2042        | 1,260,081                |             |             |             |             |              | (326,400)           | (74,400)              | (156,900)       | 702,381            | 1,982,993,565 | \$0.35                    | \$35.42              | 2042                        |             |
| 2043        | 442,509                  |             |             |             |             |              | 0                   | (76,500)              | (156,000)       | 210,009            | 2,064,341,154 | \$0.10                    | \$10.17              | 2043                        |             |
| 2044        | 283,463                  |             |             |             |             |              |                     | 0                     | (76,500)        | 206,963            | 2,149,025,834 | \$0.10                    | \$9.63               | 2044                        |             |
| 2045        | 71,444                   |             |             |             |             |              |                     |                       | 0               | 71,444             | 2,237,184,502 | \$0.03                    | \$3.19               | 2045                        |             |
| 2046        | 0                        |             |             |             |             |              |                     |                       |                 | 0                  | 2,328,959,669 | \$0.00                    | \$0.00               | 2046                        |             |
| Total       | 39,581,778               | (161,626)   | (697,579)   | (3,824,813) | (354,606)   | (92,700)     | (7,356,725)         | (1,348,350)           | (2,907,325)     | 22,838,055         |               |                           |                      | Total                       |             |

Notes:

Legend:

Represents +/- 25% Change over previous year

## Table 2 Capital Improvements Financing Plan

City of Tomah, WI

|                                    | 2026       |         | 2026          |          | 2026          |          |
|------------------------------------|------------|---------|---------------|----------|---------------|----------|
|                                    | G.O. Notes |         | Revenue Bonds |          | Revenue Bonds |          |
| <b>CIP Projects<sup>1</sup></b>    | 975,000    |         | 3,053,000     |          | 3,400,000     |          |
| <b>Debt Service Reserve</b>        |            |         |               |          |               |          |
| DSR Funds On Hand                  | 0          |         | (112,500)     |          | (73,500)      |          |
| New DSR Requirement                | 0          |         | 353,722       |          | 375,535       |          |
| <b>Reserve Fund Requirement</b>    | 0          |         | 241,222       |          | 302,035       |          |
| <b>Estimated Issuance Expenses</b> | 79,350     |         | 130,663       |          | 137,788       |          |
| <b>TOTAL TO BE FINANCED</b>        | 1,054,350  |         | 3,424,885     |          | 3,839,822     |          |
| Estimated Interest Earnings        | 3.00%      | (7,313) | 3.00%         | (22,898) | 3.00%         | (25,500) |
| Assumed spend down (months)        | 3.00       |         | 3.00          |          | 3.00          |          |
| Rounding                           | 2,963      |         | 3,013         |          | 678           |          |
| <b>NET BOND SIZE</b>               | 1,050,000  |         | 3,405,000     |          | 3,815,000     |          |

**Notes:**

1) Project Total Estimates

### Table 3 Allocation of Debt Service - 2026 Revenue Bonds

City of Tomah, WI

| Year Ending | Sewer Portion |           |           |           | Year Ending | Totals          |           |           |
|-------------|---------------|-----------|-----------|-----------|-------------|-----------------|-----------|-----------|
|             | Principal     | Est. Rate | Interest  | Total     |             | Principal (5/1) | Interest  | Total     |
| 2026        |               |           |           | 0         | 2026        | 0               | 0         | 0         |
| 2027        | 55,000        | 3.30%     | 227,047   | 282,047   | 2027        | 55,000          | 227,047   | 282,047   |
| 2028        | 140,000       | 3.25%     | 143,773   | 283,773   | 2028        | 140,000         | 143,773   | 283,773   |
| 2029        | 145,000       | 3.25%     | 139,141   | 284,141   | 2029        | 145,000         | 139,141   | 284,141   |
| 2030        | 150,000       | 3.20%     | 134,385   | 284,385   | 2030        | 150,000         | 134,385   | 284,385   |
| 2031        | 155,000       | 3.20%     | 129,505   | 284,505   | 2031        | 155,000         | 129,505   | 284,505   |
| 2032        | 160,000       | 3.25%     | 124,425   | 284,425   | 2032        | 160,000         | 124,425   | 284,425   |
| 2033        | 165,000       | 3.35%     | 119,061   | 284,061   | 2033        | 165,000         | 119,061   | 284,061   |
| 2034        | 170,000       | 3.40%     | 113,408   | 283,408   | 2034        | 170,000         | 113,408   | 283,408   |
| 2035        | 175,000       | 3.50%     | 107,455   | 282,455   | 2035        | 175,000         | 107,455   | 282,455   |
| 2036        | 185,000       | 3.60%     | 101,063   | 286,063   | 2036        | 185,000         | 101,063   | 286,063   |
| 2037        | 190,000       | 3.75%     | 94,170    | 284,170   | 2037        | 190,000         | 94,170    | 284,170   |
| 2038        | 200,000       | 3.85%     | 86,758    | 286,758   | 2038        | 200,000         | 86,758    | 286,758   |
| 2039        | 205,000       | 3.95%     | 78,859    | 283,859   | 2039        | 205,000         | 78,859    | 283,859   |
| 2040        | 215,000       | 4.10%     | 70,403    | 285,403   | 2040        | 215,000         | 70,403    | 285,403   |
| 2041        | 225,000       | 4.15%     | 61,326    | 286,326   | 2041        | 225,000         | 61,326    | 286,326   |
| 2042        | 235,000       | 4.25%     | 51,664    | 286,664   | 2042        | 235,000         | 51,664    | 286,664   |
| 2043        | 245,000       | 4.35%     | 41,341    | 286,341   | 2043        | 245,000         | 41,341    | 286,341   |
| 2044        | 255,000       | 4.45%     | 30,339    | 285,339   | 2044        | 255,000         | 30,339    | 285,339   |
| 2045        | 265,000       | 4.50%     | 18,703    | 283,703   | 2045        | 265,000         | 18,703    | 283,703   |
| 2046        | 280,000       | 4.55%     | 6,370     | 286,370   | 2046        | 280,000         | 6,370     | 286,370   |
| Total       | 3,815,000     |           | 1,879,193 | 5,694,193 | Total       | 3,815,000       | 1,879,193 | 5,694,193 |

**Notes:**

1) Estimated Rate assumes

**Table 4**  
**Revenue Debt Coverage - Impact of Financing Plan**

City of Tomah, WI

| Year  | Water Debt Service                       |               |            |               |               | Sewer Debt Service                       |               |            |               |               | Year  |
|-------|--|---------------|------------|---------------|---------------|--|---------------|------------|---------------|---------------|-------|
|       | Existing Debt                            | Proposed Debt | Total      | Debt Coverage | D.S. Capacity | Existing Debt                            | Proposed Debt | Total      | Debt Coverage | D.S. Capacity |       |
|       | \$1,503,710 @ 1.25x<br>2024 Net Revenues |               |            |               |               | \$1,796,175 @ 1.25x<br>2024 Net Revenues |               |            |               |               |       |
| 2026  | 345,696                                  | 0             | 345,696    | 4.35          | 857272.18     | 102,700                                  | 0             | 102,700    | 17.49         | 1334240       | 2026  |
| 2027  | 252,616                                  | 252,471       | 505,087    | 2.98          | 697,880.78    | 105,750                                  | 282,047       | 387,797    | 4.63          | 1,049,142.81  | 2027  |
| 2028  | 254,362                                  | 469,486       | 723,849    | 2.08          | 479,119.46    | 103,750                                  | 497,373       | 601,123    | 2.99          | 835,817.50    | 2028  |
| 2029  | 251,264                                  | 470,205       | 721,469    | 2.08          | 481,498.74    | 101,875                                  | 493,616       | 595,491    | 3.02          | 841,448.75    | 2029  |
| 2030  | 134,316                                  | 471,545       | 605,861    | 2.48          | 597,106.79    | 50,500                                   | 494,698       | 545,198    | 3.29          | 891,742.50    | 2030  |
| 2031  | 83,812                                   | 467,645       | 551,457    | 2.73          | 651,511.12    | 0  | 495,430       | 495,430    | 3.63          | 941,510.00    | 2031  |
| 2032  | 83,807                                   | 468,436       | 552,244    | 2.72          | 650,724.27    |  | 495,738       | 495,738    | 3.62          | 941,202.50    | 2032  |
| 2033  | 83,803                                   | 463,814       | 547,617    | 2.75          | 655,351.22    |  | 495,536       | 495,536    | 3.62          | 941,403.75    | 2033  |
| 2034  | 83,799                                   | 468,688       | 552,486    | 2.72          | 650,481.95    |  | 494,820       | 494,820    | 3.63          | 942,120.00    | 2034  |
| 2035  | 83,794                                   | 467,965       | 551,759    | 2.73          | 651,208.99    |  | 493,580       | 493,580    | 3.64          | 943,360.00    | 2035  |
| 2036  | 83,789                                   | 471,570       | 555,359    | 2.71          | 647,608.59    |  | 496,675       | 496,675    | 3.62          | 940,265.00    | 2036  |
| 2037  | 44,157                                   | 469,450       | 513,607    | 2.93          | 689,361.06    |  | 494,045       | 494,045    | 3.64          | 942,895.00    | 2037  |
| 2038  | 44,154                                   | 466,706       | 510,860    | 2.94          | 692,107.54    |  | 500,558       | 500,558    | 3.59          | 936,382.50    | 2038  |
| 2039  | 0  | 468,271       | 468,271    | 3.21          | 734,696.75    |  | 496,246       | 496,246    | 3.62          | 940,693.75    | 2039  |
| 2040  |  | 468,973       | 468,973    | 3.21          | 733,995.50    |  | 496,153       | 496,153    | 3.62          | 940,787.50    | 2040  |
| 2041  |  | 468,840       | 468,840    | 3.21          | 734,128.00    |  | 500,101       | 500,101    | 3.59          | 936,838.75    | 2041  |
| 2042  |  | 472,803       | 472,803    | 3.18          | 730,165.50    |  | 498,126       | 498,126    | 3.61          | 938,813.75    | 2042  |
| 2043  |  | 465,901       | 465,901    | 3.23          | 737,066.75    |  | 500,154       | 500,154    | 3.59          | 936,786.25    | 2043  |
| 2044  |  | 468,119       | 468,119    | 3.21          | 734,849.25    |  | 496,164       | 496,164    | 3.62          | 940,776.25    | 2044  |
| 2045  |  | 464,388       | 464,388    | 3.24          | 738,580.50    |  | 496,203       | 496,203    | 3.62          | 940,737.50    | 2045  |
| 2046  |  | 469,638       | 469,638    | 3.20          | 733,330.50    |  | 500,095       | 500,095    | 3.59          | 936,845.00    | 2046  |
| 2047  |  | 214,725       | 214,725    | 7.00          | 988,243.00    |  | 209,613       | 209,613    | 8.57          | 1,227,327.50  | 2047  |
| 2048  |  | 0             | 0          | N/A           | 1,202,968.00  |  | 0             | 0          | N/A           | 1,436,940.00  | 2048  |
| Total | 1,829,371                                | 9,369,637     | 11,199,008 |               |               | 464,575                                  | 9,926,968     | 10,391,543 |               |               | Total |

**Notes:**



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 Phoenix  
 St. Louis  
 San Diego  
 Tampa  
 Tucson  
 Washington, D.C.

March 6, 2026

**VIA EMAIL**

Justin Derhammer  
 City Treasurer  
 City of Tomah  
 City Hall  
 819 Superior Avenue  
 Tomah, WI 54660

Scope of Engagement Re: Proposed Issuance of \$3,815,000 City of Tomah (the "City")  
 Sewer System Revenue Bonds, Series 2026C (the "Securities")

Dear Justin:

We are pleased to be working with you again as the City's bond counsel and disclosure counsel. Thank you for your confidence in us.

The purpose of this letter is to set forth the role we propose to serve and responsibilities we propose to assume as bond counsel and disclosure counsel in connection with the issuance of the above-referenced Securities. If you have any questions about this letter or the services we will provide, or if you would like to discuss modifications, please contact me.

Role of Bond Counsel

Our bond counsel engagement is a limited, special counsel engagement. Bond counsel is engaged as a recognized independent expert whose primary responsibility is to render an objective legal opinion with respect to the authorization and issuance of municipal obligations. If you desire additional information about the role of bond counsel, we would be happy to provide you with a copy of a brochure prepared by the National Association of Bond Lawyers.

As bond counsel we will: examine applicable law; prepare authorizing and closing documents; consult with the parties to the transaction, including the City's financial advisor or underwriter or placement agent, prior to the issuance of the Securities; review certified proceedings; and undertake such additional duties as we deem necessary to render the bond counsel opinion described below. As bond counsel, we do not advocate the interests of the City or any other party to the transaction. We assume that the parties to the transaction will retain such counsel as they deem necessary and appropriate to represent their interests in this transaction.

QB\100851422.1

Justin Derhammer  
March 6, 2026  
Page 2

Subject to the completion of proceedings to our satisfaction, we will render our opinion that:

- 1) the Securities are valid and binding general obligations of the City;
- 2) all taxable property in the territory of the City is subject to ad valorem taxation without limitation as to rate or amount to pay the Securities; and
- 3) the interest paid on the Securities will be excludable from gross income for federal income tax purposes (subject to certain limitations which may be expressed in the opinion).

The bond counsel opinion will be executed and delivered by us in written form on the date the Securities are exchanged for their purchase price (the "Closing") and will be based on facts and law existing as of its date. In rendering the bond counsel opinion, we will rely upon the certified proceedings and other certifications of public officials and other persons furnished to us without undertaking to verify the same by independent investigation.

A form of our bond counsel opinion and a form of a Continuing Disclosure Certificate (which we may prepare) may be included in the Official Statement or other disclosure document for the Securities.

#### Role of Disclosure Counsel

Our disclosure counsel engagement is similarly a limited, special counsel engagement. As disclosure counsel, we will review the disclosure document prepared in connection with the sale of the Securities, namely the Official Statement, Private Placement Memorandum, or similar documents (the "City's Offering Document"). It is the City's responsibility to verify the information contained in the materials provided to us or confirmed for us by the City. We will not undertake an independent investigation to verify the accuracy or completeness of this information, beyond reviewing the materials provided to us or confirmed for us by the City. Nor will we render any opinion or make any representation as to the suitability of the Securities for investment by any investor.

In our capacity as the City's disclosure counsel, we will review the City's Offering Document and undertake due diligence with respect to the material representations therein so that we may provide the negative assurance letter described in the following paragraph. Our due diligence will consist of reviewing materials provided to us or confirmed for us by the City; reviewing the City's responses to questions posed in a due diligence questionnaire; assisting the City in its review of its continuing disclosure compliance in the last five years, if applicable (although the City is ultimately responsible for this review and such compliance); and discussing the City's Offering Document with the City and Ehlers & Associates, Inc., Waukesha, Wisconsin ("Ehlers"). We may also maintain the materials provided to us or confirmed for us by the City in our files, and we expect to share certain of those materials with Ehlers, for its files.

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Subject to satisfactory completion of our due diligence, we will provide the City with a negative assurance letter that:

based on our review of the City's Offering Document, our examination of certain materials provided by the City and its representatives, and our participation in conferences and conversations with the City and its representatives, no information has come to the attention of the attorneys in our firm rendering legal services in connection with the matter that has caused them to believe that the Preliminary Official Statement contained as of its date or the Final Official Statement contained as of its date or contains as of the date hereof any untrue statement of a material fact or omits to state any material fact required to be stated therein or necessary to make the statements made therein, in light of the circumstances under which they were made, not misleading; provided, however, we do not express any belief with respect to any financial and statistical data and forecasts, projections, numbers, estimates, assumptions and expressions of opinion, information about bond insurers, or any information regarding the Depository Trust Company and the book-entry system for the Securities contained or incorporated by reference in the City's Offering Document and its appendices, which we expressly exclude from the scope of this paragraph.

If requested, we may also provide Ehlers with a separate letter allowing it to rely on the above-described negative assurance letter.

Please note that our negative assurance letter is not a guarantee; although we expect our above-described due diligence review to assist the City in identifying, confirming and presenting potentially material information, neither our participation in the financing nor our provision of the above-described negative assurance letter will relieve the City of its obligations under the federal securities laws. As noted above, ultimate responsibility for disclosing to potential purchasers of the Securities all City information material to their investment decision rests with the City.

Limitations on Scope of Engagement; No Financial Advice; Conclusion of Representation

All matters and responsibilities other than those expressly set forth above are outside the scope of our engagement as the City's bond counsel and disclosure counsel. These include, without limitation, any obligation to any underwriter, placement agent or financial advisor involved with the issuance of the Securities, other than providing a reliance letter as described above, if applicable. In particular we wish to note that this engagement does not entail any responsibility for us to review matters or provide advice to any party with respect to such matters as the rules promulgated by the Municipal Securities Rulemaking Board ("MSRB"), "blue sky" securities law matters, or other general securities law matters pertaining to any party's status as a broker-dealer or municipal advisor.

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Further, we are neither qualified nor engaged to provide financial advice, and hence we will make no representation whatsoever about the suitability of the Securities for purchase by investors, the desirability of the proposed plan of finance, the feasibility of the project(s) financed or refinanced by the Securities, or any such related matters.

Our responsibilities as bond counsel and disclosure counsel will be concluded with respect to this financing upon the delivery of our bond counsel opinion and negative assurance letter, respectively. Please note that, unless separately engaged, we will not provide any advice to the City on post-closing matters including, without limitation, (i) actions necessary to ensure that interest paid on the Securities will continue to be excluded from gross income for federal income tax purposes, (ii) regulatory surveys or audits of the Securities, or (iii) actions necessary to comply with the continuing disclosure requirements applicable to the Securities.

#### Diversity of Practice; Consent to Unrelated Engagements

Because of the diversity of practice of our firm, the firm may be asked to represent other clients in matters adverse to the City, for example, in zoning, licensing, land division, real estate, property tax or other matters which are unrelated to our bond counsel and disclosure counsel work. Ethical requirements require that we obtain the City's consent to such representations. We do not represent you in legal matters regularly, although we may be called upon for special representation occasionally, and our bond counsel and disclosure counsel work does not usually provide us information that will be disadvantageous to you in other representations. We do not believe that such representations of others would adversely affect our relationship with you, and we have found that local governments generally are agreeable to the type of unrelated representation described above. Your approval of this letter will serve to confirm that the City consents and agrees to our representation of other present or future clients in matters adverse to the City which are not substantially related to the borrowing and finance area or any other area in which we have agreed to serve it. We agree, however, that your prospective consent to conflicting representation contained in this paragraph shall not apply in any instance where, as a result of our representation of the City, we have obtained proprietary or other confidential information, that, if known to the other client, could be used by that client to your material disadvantage. We will not disclose to the other client(s) any confidential information received during the course of our representation of the City. If you have any questions or would like to discuss this consent further, please call us.

We also want to advise you that from time to time we represent underwriters and purchasers of municipal obligations, as well as other bond market participants. In past transactions or matters that are not related to the issuance of the Securities and our role as bond counsel and disclosure counsel, we may have served as counsel to the financial institution that has or will underwrite, purchase or place the Securities or that is serving as the City's financial advisor. We may also be asked to represent financial institutions and other market participants, including the underwriter, purchaser or placement agent of the Securities or the City's financial advisor, in future transactions or matters that are not related to the issuance of the Securities or our role as bond counsel and disclosure counsel. By engaging our services under the terms of this letter, the City consents to our firm undertaking representations of this type.

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### Fees

Based upon: (i) our current understanding of the terms, structure, size and schedule of the financing, (ii) the duties we will undertake pursuant to this letter, (iii) the time we anticipate devoting to the financing, and (iv) the responsibilities we assume, we estimate that our fee will be \$27,000 for our services as bond counsel, and \$17,550 for our services as disclosure counsel. Such fee and expenses may vary: (i) if the principal amount of Securities actually issued differs significantly from the amount stated above, (ii) if material changes in the structure of the financing occur, or (iii) if unusual or unforeseen circumstances arise which require a significant increase in our time, expenses or responsibility. If at any time we believe that circumstances require an adjustment of our original fee estimate, we will consult with you. It is our understanding that our fee will be paid out of proceeds of the Securities at Closing.

If, for any reason, the financing is not consummated or is completed without the rendition of our opinion as bond counsel or the negative assurance letter as disclosure counsel, we will expect to be compensated at our normal hourly rates for time actually spent, plus out-of-pocket expenses. Our fee is usually paid either at the Closing out of proceeds of the Securities or pursuant to a statement rendered shortly thereafter. We customarily do not submit any statement until the Closing unless there is a substantial delay in completing the financing.

### Terms of Engagement

Either the City or Quarles & Brady may terminate the engagement at any time for any reason by written notice, subject on our part to applicable rules of professional conduct. If the City terminates our services, the City is responsible for promptly paying us for all fees, charges, and expenses incurred before the date we receive termination. We reserve the right to withdraw from representing the City if, among other things, the City fails to honor the terms of this engagement letter – including the City's failing to pay our bills, the City's failing to cooperate or follow our advice on a material matter, or our becoming aware of any fact or circumstance that would, in our view, render our continuing representation unlawful or unethical.

Unless previously terminated, our representation will terminate when we send to the City (or its representative) our final bill for services rendered. If the City requests, we will promptly return the City's original papers and property to you, consistent with our need to ensure payment of any outstanding bills. We may retain copies of the documents. We will keep our own files, including attorney work product, pertaining to our representation of the City. For various reasons, including the minimization of unnecessary storage expenses, we may destroy or otherwise dispose of documents and materials a reasonable time after termination of the engagement.

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### City Responsibilities

We will provide legal counsel and assistance to the City in accordance with this letter and will rely upon information and guidance the City and its personnel provide to us. We will keep the City reasonably informed of progress and developments, and respond to the City's inquiries. To enable us to provide the services set forth in this letter, the City will disclose fully and accurately all facts and keep us apprised of all developments relating to this matter. The officers and agents of the City will review the City's Offering Document, participate in a due diligence conference to review the City's Offering Document and provide a certificate as to the accuracy and completeness of the City's Offering Document stating that it does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements therein not misleading. The City agrees to pay our bills for services and expenses in accordance with this engagement letter. The City will also cooperate fully with us and be available to attend meetings, conferences, hearings and other proceedings on reasonable notice, and stay fully informed on all developments relating to this matter.

### Limited Liability Partnership

Our firm is a limited liability partnership ("LLP"). Because we are an LLP, no partner of the firm has personal liability for any debts or liabilities of the firm except as otherwise required by law, and except that each partner can be personally liable for his or her own malpractice and for the malpractice of persons acting under his or her actual supervision and control. As an LLP we are required by our code of professional conduct to carry at least \$10,000,000 of malpractice insurance; currently, we carry coverage with limits substantially in excess of that amount. Please call me if you have any questions about our status as a limited liability partnership.

### Conclusion and Request for Signed Copy

If the foregoing terms of this engagement are acceptable to you, please so indicate by returning a copy of this letter dated and signed by an appropriate officer, retaining the original for your files. If we do not hear from you within thirty (30) days, we will assume that these terms are acceptable to you, but we would prefer to receive a signed copy of this letter from you.

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If you have any questions, please do not hesitate to contact me at any time. We are looking forward to working with you and the City in this regard.

Very truly yours,

QUARLES & BRADY LLP

*Bridgette Keating / bea*  
Bridgette Keating

BK/FCD/SMW/bea  
#910033.00029  
#910033.00034

- cc: Nicolas Morales (via email)
- Nicole Jacobs (via email)
- Brandy Leis (via email)
- Kayla Thorpe (via email)
- Joe Murray (via email)
- Dan Pagac (via email)
- Sue Porter (via email)
- Beth Mueller (via email)
- Frank C. DeGuire (via email)
- Alex Gore (via email)
- Elisabeth Platt (via email)
- Jess Kaye (via email)
- Sue Weber (via email)
- [bondsale@ehlers-inc.com](mailto:bondsale@ehlers-inc.com)

Accepted and Approved:

CITY OF TOMAH

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

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

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

RESOLUTION NO. \_\_\_\_\_

RESOLUTION AUTHORIZING THE ISSUANCE AND ESTABLISHING PARAMETERS FOR THE SALE OF NOT TO EXCEED \$3,815,000 SEWER SYSTEM REVENUE BONDS, SERIES 2026C

WHEREAS, the City of Tomah, Monroe County, Wisconsin (the "City") owns and operates its Sewer System (the "System") which is operated for a public purpose as a public utility; and

WHEREAS, under the provisions of Section 66.0621, Wisconsin Statutes (the "Act"), any municipality in the State of Wisconsin may, by action of its governing body, provide funds for extending, adding to and improving a public utility from the proceeds of bonds, which bonds are to be payable only from the Revenues of such utility and are to be secured by a pledge of the Revenues of the utility; and

WHEREAS, pursuant to a resolution adopted on February 23, 2021 (the "Prior Resolution"), the City has heretofore issued its Taxable Sewer System Revenue Refunding Bonds, Series 2021C, dated April 15, 2021 (the "Prior Bonds"), which Prior Bonds are payable from the Revenues of the System; and

WHEREAS, the Prior Resolution permits the issuance of additional bonds on a parity with the Prior Bonds upon compliance with certain conditions, and those conditions have been met; and

WHEREAS, the City has determined that certain additions, improvements and extensions to the System, including project costs of the City's tax incremental districts (the "Project") are necessary to adequately supply the needs of the City and the residents thereof; and

WHEREAS, it is necessary, desirable and in the best interests of the City to authorize and sell sewer system revenue bonds (the "Bonds") for the purpose of financing the Project payable solely from the Revenues of the System, which Bonds are to be authorized and issued pursuant to the provisions of Section 66.0621, Wisconsin Statutes, on a parity with the Prior Bonds; and

WHEREAS, other than the Prior Bonds, no bonds or obligations payable from the Revenues of the System are now outstanding; and

WHEREAS, it is the finding of the Common Council that it is in the best interest of the City to direct its financial advisor, Ehlers & Associates, Inc. ("Ehlers"), to take the steps necessary for the City to offer and sell the Bonds and to obtain bids for the purchase of the Bonds; and

WHEREAS, the City Clerk (in consultation with Ehlers) is hereby authorized and directed to cause the sale of the Bonds to be publicized at such times and in such manner as the City Clerk may determine and to cause pertinent data to be forwarded to interested bidders as the City Clerk may determine; and

WHEREAS, in order to facilitate the sale of the Bonds in a timely manner, the Common Council hereby finds and determines that it is necessary, desirable and in the best interest of the City to delegate to either the City Administrator or the City Treasurer (each an "Authorized Officer") the authority to accept on behalf of the City the bid for the Bonds (the "Proposal") so long as the Proposal meets the terms and conditions provided for in this Resolution by executing a certificate in substantially the form attached hereto as Exhibit A and incorporated herein by reference (the "Approving Certificate").

NOW, THEREFORE, the Common Council of the City of Tomah, Monroe County, Wisconsin, do resolve that:

Section 1. Authorization and Sale of the Bonds; Parameters. For the purpose of paying the cost of the Project (including paying legal, financing, engineering and other professional fees in connection therewith, and funding the Reserve Account, if necessary), the City is authorized to borrow pursuant to Section 66.0621, Wisconsin Statutes, the principal sum of not to exceed THREE MILLION EIGHT HUNDRED FIFTEEN THOUSAND DOLLARS (\$3,815,000) upon the terms and subject to the conditions set forth in this Resolution. Subject to satisfaction of the condition set forth in Section 20 of this Resolution, the Mayor and City Clerk are hereby authorized, empowered and directed to make, execute, issue and sell to the financial institution that submitted the Proposal (the "Purchaser"), on behalf of and in the name of the City, the Bonds aggregating the principal amount of not to exceed THREE MILLION EIGHT HUNDRED FIFTEEN THOUSAND DOLLARS (\$3,815,000). The purchase price to be paid to the City for the Bonds shall not be less than 98.75% nor more than 110.00% of the principal amount of the Bonds.

Section 2A. Terms of the Bonds. The Bonds shall be designated "Sewer System Revenue Bonds, Series 2026C"; shall be issued in the aggregate principal amount of up to \$3,815,000; shall be dated as of their date of issuance; shall be in the denomination of \$5,000 or any integral multiple thereof; shall be numbered R-1 and upward; and shall mature or be subject to mandatory redemption on the dates and in the principal amounts set forth below, provided (a) that the principal amount of the 2027 maturity or mandatory redemption amount may be increased by no more than \$100,000 or decreased by no more than \$50,000, (b) that the principal amount of each of the 2028 through 2046 maturities or mandatory redemption amounts may be increased or decreased by up to \$100,000 per maturity or mandatory redemption amount and (c) that the aggregate principal amount of the Bonds shall not exceed \$3,815,000 . The schedule below assumes the Bonds are issued in the aggregate principal amount of \$3,815,000.

| <u>Date</u> | <u>Amount</u> |
|-------------|---------------|
| 05/01/2027  | \$ 55,000     |
| 05/01/2028  | 140,000       |
| 05/01/2029  | 145,000       |
| 05/01/2030  | 150,000       |
| 05/01/2031  | 155,000       |
| 05/01/2032  | 160,000       |
| 05/01/2033  | 165,000       |
| 05/01/2034  | 170,000       |
| 05/01/2035  | 175,000       |

| <u>Date</u> | <u>Amount</u> |
|-------------|---------------|
| 05/01/2036  | \$185,000     |
| 05/01/2037  | 190,000       |
| 05/01/2038  | 200,000       |
| 05/01/2039  | 205,000       |
| 05/01/2040  | 215,000       |
| 05/01/2041  | 225,000       |
| 05/01/2042  | 235,000       |
| 05/01/2043  | 245,000       |
| 05/01/2044  | 255,000       |
| 05/01/2045  | 265,000       |
| 05/01/2046  | 280,000       |

Interest shall be payable semi-annually on May 1 and November 1 of each year commencing on May 1, 2027. The true interest cost on the Bonds (computed taking the Purchaser's compensation into account) shall not exceed 4.50%. Interest shall be computed upon the basis of a 360-day year of twelve 30-day months and will be rounded pursuant to the rules of the Municipal Securities Rulemaking Board.

Provided that the parameters set forth in this Resolution are met, the schedule of maturities or mandatory redemptions established by the parameters of this Resolution is found to be such that the amount of annual debt service payments is reasonable in accordance with prudent municipal utility practices and an Authorized Officer will confirm this finding in the Approving Certificate.

Section 2B. Redemption Provisions. The Bonds maturing on May 1, 2035 and thereafter shall be subject to redemption prior to maturity, at the option of the City, on May 1, 2034 or on any date thereafter. Said Bonds shall be redeemable as a whole or in part, and if in part, from maturities selected by the City and within each maturity, by lot, at the principal amount thereof, plus accrued interest to the date of redemption. If the Proposal specifies that certain of the Bonds shall be subject to mandatory redemption, the terms of such mandatory redemption shall be set forth on an attachment to the Approving Certificate labeled as Schedule MRP. Upon the optional redemption of any of the Bonds subject to mandatory redemption, the principal amount of such Bonds so redeemed shall be credited against the mandatory redemption payments established in the Approving Certificate in such manner as the City shall direct.

Section 2C. Security for the Bonds. The Bonds, together with interest thereon, shall not constitute an indebtedness of the City nor a charge against its general credit or taxing power. The Bonds, together with interest thereon, shall be payable only out of the Special Redemption Fund provided for in Section 5 herein, and shall be a valid claim of the registered owner or owners thereof only against the Special Redemption Fund and the Revenues of the System pledged to such Fund, on a parity with the pledge granted to the owners of the Prior Bonds. Sufficient Revenues are hereby pledged to said Special Redemption Fund, and shall be used for no other purpose than to pay the principal of, premium, if any, and interest on the Prior Bonds and the Bonds as the same becomes due.

Section 3. Form of the Bonds. The Bonds shall be issued in registered form and shall be executed and delivered in substantially the form attached hereto as Exhibit B and incorporated herein by this reference.

Section 4. Definitions. In addition to the words defined elsewhere in this Resolution, the following words shall have the following meanings unless the context or use indicates another or different meaning or intent:

"Annual Debt Service Requirement" means the total amount of principal and interest due in any Fiscal Year on the Prior Bonds, the Bonds and Parity Bonds.

"Bond Year" means the twelve-month period ending on each May 1.

"Code" means the Internal Revenue Code of 1986, as amended.

"DTC" means The Depository Trust Company, New York, New York, or any successor securities depository for the City with respect to the Bonds.

"Fiscal Year" means the fiscal year adopted by the City for the System, which is currently the calendar year.

"Net Revenues" means the Revenues minus all Operation and Maintenance Expenses of the System.

"Operation and Maintenance Expenses" means the reasonable and necessary costs of operating, maintaining, administering and repairing the System, including salaries, wages, costs of materials and supplies, insurance and audits, but excluding depreciation, debt service, tax equivalents and capital expenditures.

"Parity Bonds" means additional bonds or obligations issued on a parity as to pledge and lien with the Bonds in accordance with the provisions of Section 8 of this Resolution.

"Reserve Requirement" means an amount, determined as of the date of issuance of the Bonds, equal to the least of (a) the amount required to be on deposit in the Reserve Account prior to the issuance of the Bonds plus the amount permitted to be deposited from proceeds of the Bonds pursuant to Section 148 (d)(1) of the Code; (b) the maximum annual debt service on the Prior Bonds and the Bonds in any Bond Year; and (c) 125% of average annual debt service on the Prior Bonds and the Bonds; provided, however, that on an ongoing basis it shall never exceed the remaining maximum annual principal and interest due on the Bonds and the Prior Bonds in any Bond Year. If Parity Bonds which are to be secured by the Reserve Account are issued, the Reserve Requirement shall mean an amount, determined as of the date of issuance of the Parity Bonds, equal to the least of (a) the amount required to be on deposit in the Reserve Account prior to the issuance of such Parity Bonds, plus the amount permitted to be deposited therein from proceeds of the Parity Bonds pursuant to Section 148(d)(1) of the Code; (b) the maximum annual debt service on outstanding obligations secured by the Reserve Account and the Parity Bonds to be issued in any Bond Year; and (c) 125% of average annual debt service on the outstanding obligations secured by the Reserve Account and the Parity Bonds to be issued; provided, however, that on an ongoing basis it shall never exceed the remaining maximum

annual principal and interest due on the outstanding obligations secured by the Reserve Account and Parity Bonds in any Bond Year.

"Revenues" means all income and revenue derived from operation of the System, including the revenues received from the City for services rendered to it, funds appropriated by the Common Council for services provided by the System to the City and all moneys received from any other source, including income derived from investments.

"System" means the entire sewerage system of the City including all property of every nature now or hereafter owned by the City for the collection, transmission, treatment, storage, metering and disposal of domestic, industrial and public sewage, including all improvements and extensions thereto made by the City while any of the Bonds and Parity Bonds remain outstanding, including all real and personal property of every nature comprising part of or used or useful in connection with such sewerage system and including all appurtenances, contracts, leases, franchises and other intangibles.

Section 5. Income and Revenue Funds. When the Bonds shall have been delivered in whole or in part, the Revenues shall be set aside into the following separate and special funds, which were created and established in the Prior Resolution, continued by this Resolution and shall be used and applied as described below:

- Revenues in amounts sufficient to provide for the reasonable and proper operation and maintenance of the System through the payment of Operation and Maintenance Expenses shall be set aside into the Sewer System Operation and Maintenance Fund (the "Operation and Maintenance Fund").

- Revenues in amounts sufficient to pay the principal of and interest on the Prior Bonds, the Bonds and Parity Bonds and to meet the Reserve Requirement shall be set aside into the Sewer System Revenue Bond and Interest Special Redemption Fund (the "Special Redemption Fund"), to be applied to the payment of the principal of and interest on the Prior Bonds, the Bonds and Parity Bonds and to meet the Reserve Requirement. The monies standing in the Special Redemption Fund are irrevocably pledged to the payment of principal of and interest on the Prior Bonds, the Bonds and Parity Bonds.

- Revenues in amounts sufficient to provide a proper and adequate depreciation account for the System shall be set aside into the Sewer System Depreciation Fund (the "Depreciation Fund").

The Operation and Maintenance Fund and Depreciation Fund shall be deposited as received in public depositories to be selected by the Common Council in the manner required by Chapter 34, Wisconsin Statutes and may be invested in legal investments subject to the provisions of Section 66.0603(1m), Wisconsin Statutes.

Money in the Operation and Maintenance Fund shall be used to pay Operation and Maintenance Expenses as the same come due; money not immediately required for Operation and Maintenance Expenses shall be used to accumulate a reserve in the Operation and Maintenance Fund equal to estimated Operation and Maintenance Expenses for one month. Any

money then available and remaining in the Operation and Maintenance Fund may be transferred to the Surplus Fund, which fund is hereby continued.

Revenues shall be deposited in the Depreciation Fund each month until such amount as the Common Council may from time to time determine to constitute an adequate and reasonable depreciation account for the System (the "Depreciation Requirement") is accumulated therein. Money in the Depreciation Fund shall be available and shall be used, whenever necessary, to restore any deficiency in the Special Redemption Fund and for the maintenance of the Reserve Account therein. When the Special Redemption Fund is sufficient for its purpose, funds in the Depreciation Fund may be expended for repairs, replacements, new construction, extensions or additions to the System. Any money on deposit in the Depreciation Fund in excess of the Depreciation Requirement which is not required during the current Fiscal Year for the purposes of the Depreciation Fund, may be transferred to the Surplus Fund.

It is the express intent and determination of the Common Council that the amount of Revenues to be set aside and paid into the Special Redemption Fund (including the Reserve Account) shall in any event be sufficient to pay principal of and interest on the Prior Bonds, the Bonds and Parity Bonds and to meet the Reserve Requirement, and the City Treasurer shall each Fiscal Year deposit at least sufficient Revenues in the Special Redemption Fund to pay promptly all principal and interest falling due on the Prior Bonds, the Bonds and Parity Bonds and to meet the Reserve Requirement.

The Revenues so set aside for payment of the principal of and interest on the Prior Bonds, the Bonds and Parity Bonds shall be set apart and shall be paid into the Special Redemption Fund not later than the 10th day of each month. The amount deposited each month shall be not less than one-sixth of the interest next coming due, plus one-twelfth of the principal next maturing or subject to mandatory redemption on the next redemption date.

The minimum amounts to be so deposited for debt service on the Bonds will be set forth on the schedule attached to the Approving Certificate.

The Special Redemption Fund shall be used for no purpose other than the payment of interest on and principal of the Prior Bonds, the Bonds and Parity Bonds promptly as the same become due and payable or to pay redemption premiums. All money in the Special Redemption Fund shall be deposited in a special account and invested in legal investments subject to Section 66.0603(1m), Wisconsin Statutes, and the monthly payments required to be made to the Special Redemption Fund shall be made directly to such account.

The Reserve Account established by Section 5 of the Prior Resolution shall be continued to additionally secure the payment of principal of and interest on the Prior Bonds and the Bonds. The City covenants and agrees that upon the issuance of the Bonds an amount sufficient to make the amount on deposit in the Reserve Account equal to the Reserve Requirement shall be deposited into the Reserve Account and shall be maintained therein.

The City covenants and agrees that at any time that the Reserve Account is drawn on and the amount in the Reserve Account shall be less than the Reserve Requirement, an amount equal to one-twelfth of the Reserve Requirement will be paid monthly into the Reserve Account from

those funds in the Special Redemption Fund, the Operation and Maintenance Fund, the Depreciation Fund and the Surplus Fund which are in excess of the minimum amounts required by the preceding paragraphs to be paid therein until the Reserve Requirement will again have accumulated in the Reserve Account. If at any time the amount on deposit in the Reserve Account exceeds the Reserve Requirement, the excess shall be transferred to the Special Redemption Fund and used to pay principal and interest on the Bonds. If for any reason there shall be insufficient funds on hand in the Special Redemption Fund to meet principal or interest becoming due on the Prior Bonds, the Bonds or Parity Bonds secured by the Reserve Account, then all sums then held in the Reserve Account shall be used to pay the portion of interest or principal on such Prior Bonds, the Bonds or Parity Bonds becoming due as to which there would otherwise be default, and thereupon the payments required by this paragraph shall again be made into the Reserve Account until an amount equal to the Reserve Requirement is on deposit in the Reserve Account.

Funds in the Special Redemption Fund in excess of the minimum amounts required to be paid therein plus reserve requirements may be transferred to the Surplus Fund.

Money in the Surplus Fund shall first be used when necessary to meet requirements of the Operation and Maintenance Fund including the one month reserve, the Special Redemption Fund including the Reserve Account, and the Depreciation Fund. Any money then remaining in the Surplus Fund at the end of any Fiscal Year may be used only as permitted and in the order specified in Section 66.0811(2), Wisconsin Statutes. Money thereafter remaining in the Surplus Fund may be transferred to any of the funds or accounts created by this section.

Section 6. Service to the City. The reasonable cost and value of any service rendered to the City by the System by furnishing sewer services for public purposes shall be charged against the City and shall be paid by it in monthly installments as the service accrues, out of the current revenues of the City collected or in the process of collection, exclusive of the revenues derived from the System, to wit: out of the tax levy of the City made by it to raise money to meet its necessary current expenses. It is hereby found and determined that the reasonable cost and value of such service to the City in each year shall be in an amount which, together with Revenues of the System, will produce Net Revenues equivalent to not less than 1.25 times the Annual Debt Service Requirement. Such compensation for such service rendered to the City shall, in the manner provided hereinabove, be paid into the separate and special funds described in Section 5 of this Resolution. However, such payment is subject to (a) annual appropriations by the Common Council therefor and (b) applicable levy limits, if any; and neither this Resolution nor such payment shall be construed as constituting an obligation of the City to make any such appropriation over and above the reasonable cost and value of services rendered to the City or to make any subsequent payment over and above such reasonable cost and value.

Section 7. Operation of System; City Covenants. It is covenanted and agreed by the City with the owner or owners of the Bonds, and each of them, that:

(a) The City will faithfully and punctually perform all duties with reference to the System required by the Constitution and Statutes of the State of Wisconsin, including the making and collecting of reasonable and sufficient rates lawfully established for services rendered by the

System, and will collect and segregate the Revenues of the System and apply them to the respective funds and accounts described hereinabove;

(b) The City will not sell, lease, or in any manner dispose of the System, including any part thereof or any additions, extensions, or improvements that may be made part thereto, except that the City shall have the right to sell, lease or otherwise dispose of any property of the System found by the Common Council to be neither necessary nor useful in the operation of the System, provided the proceeds received from such sale, lease or disposal shall be paid into the Special Redemption Fund or applied to the acquisition or construction of capital facilities for use in the normal operation of the System, and such payment shall not reduce the amounts otherwise required to be paid into the Special Redemption Fund;

(c) The City will cause the Project to be completed as expeditiously as reasonably possible;

(d) The City will pay or cause to be paid all lawful taxes, assessments, governmental charges, and claims for labor, materials or supplies which if unpaid could become a lien upon the System or its Revenues or could impair the security of the Bonds;

(e) The City will maintain in reasonably good condition and operate the System, and will establish, charge and collect such lawfully established rates and charges for the service rendered by the System, so that in each Fiscal Year Net Revenues shall not be less than 125% of the Annual Debt Service Requirement, and so that the Revenues of the System herein agreed to be set aside to provide for the payment of the Prior Bonds, the Bonds and Parity Bonds and the interest thereon as the same becomes due and payable, and to meet the Reserve Requirement, will be sufficient for those purposes;

(f) The City will prepare a budget not less than sixty days prior to the end of each Fiscal Year and, in the event such budget indicates that the Net Revenues for each Fiscal Year will not exceed the Annual Debt Service Requirement for each corresponding Fiscal Year by the proportion stated hereunder, will take any and all steps permitted by law to increase rates so that the aforementioned proportion of Net Revenues to the Annual Debt Service Requirement shall be accomplished as promptly as possible;

(g) The City will keep proper books and accounts relative to the System separate from all other records of the City and will cause such books and accounts to be audited annually by a recognized independent firm of certified public accountants including a balance sheet and a profit and loss statement of the System as certified by such accountants. Each such audit, in addition to whatever matters may be thought proper by the accountants to be included therein shall include the following: (1) a statement in detail of the income and expenditures of the System for the Fiscal Year; (2) a statement of the Net Revenues of the System for such Fiscal Year; (3) a balance sheet as of the end of such Fiscal Year; (4) the accountants' comment regarding the manner in which the City has carried out the requirements of this Resolution and the accountants' recommendations for any changes or improvements in the operation of the System; (5) the number of connections to the System at the end of the Fiscal Year, for each user classification (i.e., residential, commercial, public and industrial); (6) a list of the insurance policies in force at the end of the Fiscal Year setting out as to each policy the amount of the

policy, the risks covered, the name of the insurer, and the expiration date of the policy; and (7) the volume of water used. The owners of any of the Bonds shall have at all reasonable times the right to inspect the System and the records, accounts and data of the City relating thereto; and

(h) So long as any of the Bonds are outstanding the City will carry for the benefit of the owners of the Bonds insurance of the kinds and in the amounts normally carried by private companies or other public bodies engaged in the operation of similar systems. All money received for loss of use and occupancy shall be considered Revenue of the System payable into the separate funds and accounts named in Section 5 of this Resolution. All money received for losses under any casualty policies shall be used in repairing the damage or in replacing the property destroyed provided that if the Common Council shall find it is inadvisable to repair such damage or replace such property and that the operation of the System has not been impaired thereby, such money shall be deposited in the Special Redemption Fund, but in that event such payments shall not reduce the amounts otherwise required to be paid into the Special Redemption Fund.

Section 8. Parity Bonds. The Bonds are issued on a parity with the Prior Bonds. No bonds or obligations payable out of the Revenues of the System may be issued in such manner as to enjoy priority over the Bonds. Additional obligations may be issued if their lien and pledge is junior and subordinate to that of the Bonds. Additional obligations may be issued on a parity with the Prior Bonds and the Bonds as to the pledge of Revenues of the System ("Parity Bonds") only if all of the following conditions are met:

a. (1) The Net Revenues for the last completed Fiscal Year preceding the issuance of such additional obligations must have been at least equal to 1.25 times the average combined annual interest and principal requirements on all Prior Bonds, the Bonds and any Parity Bonds then outstanding payable from the revenues of the System (other than the Prior Bonds, the Bonds and any Parity Bonds being refunded), and the obligations so proposed to be issued; provided, however, that if prior to the authorization of such additional obligations the City shall have adopted and put into effect a revised schedule of rates, then the Net Revenues of the System for the last completed Fiscal Year which would, in the calculations of a registered municipal advisor, an independent consulting engineer or independent certified public accountant employed for that purpose, have resulted from such rates had they been in effect for such period may be used in lieu of the actual Net Revenues for the last completed Fiscal Year; or

(2) An independent certified public accountant, registered municipal advisor or consulting professional engineer provides calculations setting forth for each of the three Fiscal Years commencing with the Fiscal Year following that in which the projects financed by such additional obligations are to be completed, the projected Net Revenues and the maximum annual interest and principal requirements on all bonds outstanding payable from the Gross Revenues of the System and on the obligations then to be issued (the "Maximum Annual Debt Service Requirement"); and demonstrating that for each such Fiscal Year the projected Net Revenues will be in an amount not less than 125% of such Maximum Annual Debt Service Requirement.

b. The payments required to be made into the funds and accounts enumerated in Section 5 of this Resolution (including the Reserve Account, but not the Surplus Fund) must have been made in full.

c. The additional obligations must have principal maturing on May 1 of each year in which principal falls due and interest falling due on May 1 and November 1 of each year.

d. If the additional obligations are to be secured by the Reserve Account, the amount on deposit in the Reserve Account must be equal to the Reserve Requirement applicable upon the issuance of Parity Bonds as defined in Section 4 of this Resolution.

e. The proceeds of the additional obligations must be used only for the purpose of providing additions, extensions or improvements to the System, or to refund obligations issued for such purpose.

While the Prior Bonds are outstanding, unless waived by the registered owners of the Prior Bonds, the City must also meet the additional bonds test set forth in the Prior Resolution prior to the issuance of Parity Bonds.

Section 9. Application of Bond Proceeds. All accrued interest received from the sale of the Bonds shall be deposited into the Special Redemption Fund. An amount of proceeds of the Bonds sufficient to make the amount on deposit in the Reserve Account equal to the Reserve Requirement shall be deposited in the Reserve Account. The balance of the proceeds, less the expenses incurred in authorizing, issuing and delivering the Bonds, shall be deposited in a special fund designated as "Sewer System Improvement Fund." Said special fund shall be adequately secured and used solely for the purpose of meeting costs of extending, adding to and improving the System, as described in the preamble hereof. The balance of the proceeds, less the expenses incurred in authorizing, issuing and delivering the Bonds, shall be deposited in the Special Redemption Fund for use in payment of principal of and interest on the Bonds.

Section 10. Amendment to Resolution. After the issuance of any of the Bonds, no change or alteration of any kind in the provisions of this Resolution may be made until all of the Bonds have been paid in full as to both principal and interest, or discharged as herein provided, except:

a. The City may, from time to time, amend this Resolution without the consent of any of the owners of the Bonds, but only to cure any ambiguity, administrative conflict, formal defect, or omission or procedural inconsistency of this Resolution; and

b. This Resolution may be amended, in any respect, with the written consent of the owners of not less than two-thirds of the principal amount of the Bonds then outstanding, exclusive of Bonds held by the City; provided, however, that no amendment shall permit any change in the pledge of Revenues derived from the System, or in the maturity of any Bond issued hereunder, or a reduction in the rate of interest on any Bond, or in the amount of the principal obligation thereof, or in the amount of the redemption premium payable in the case of redemption thereof, or change the terms upon which the Bonds may be redeemed or make any

other modification in the terms of the payment of such principal or interest without the written consent of the owner of each such Bond to which the change is applicable.

Section 11. Defeasance. When all Bonds have been discharged, all pledges, liens, covenants and other rights granted to the owners thereof by this Resolution shall cease. The City may discharge all Bonds due on any date by depositing into a special account on or before that date a sum sufficient to pay the same in full; or if any Bonds should not be paid when due, it may nevertheless be discharged by depositing into a special account a sum sufficient to pay it in full with interest accrued from the due date to the date of such deposit. The City, at its option, may also discharge all Bonds called for redemption on any date when they are prepayable according to their terms, by depositing into a special account on or before that date a sum sufficient to pay them in full, with the required redemption premium, if any, provided that notice of redemption has been duly given as required by this Resolution. The City, at its option, may also discharge all Bonds of said issue at any time by irrevocably depositing in escrow with a suitable bank or trust company a sum of cash and/or bonds or securities issued or guaranteed as to principal and interest of the U.S. Government, or of a commission, board or other instrumentality of the U.S. Government, maturing on the dates and bearing interest at the rates required to provide funds sufficient to pay when due the interest to accrue on each of said Bonds to its maturity or, at the City's option, if said Bond is prepayable to any prior date upon which it may be called for redemption, and to pay and redeem the principal amount of each such Bond at maturity, or at the City's option, if said Bond is prepayable, at its earliest redemption date, with the premium required for such redemption, if any, provided that notice of the redemption of all prepayable Bonds on such date has been duly given or provided for. Upon such payment or deposit, in the amount and manner provided by this Section, all liability of the City with respect to the Bonds shall cease, terminate and be completely discharged, and the owners thereof shall be entitled only to payment out of the money so deposited.

Section 12. Resolution a Contract. The provisions of this Resolution shall constitute a contract between the City and the owner or owners of the Bonds, and after issuance of any of the Bonds no change or alteration of any kind in the provisions of this Resolution may be made, except as provided in Section 10, until all of the Bonds have been paid in full as to both principal and interest. The owner or owners of any of the Bonds shall have the right in addition to all other rights, by mandamus or other suit or action in any court of competent jurisdiction, to enforce such owner's or owners' rights against the City, the governing body thereof, and any and all officers and agents thereof including, but without limitation, the right to require the City, its governing body and any other authorized body, to fix and collect rates and charges fully adequate to carry out all of the provisions and agreements contained in this Resolution.

Section 13. No Arbitrage. All investments made pursuant to this Resolution shall be Permitted Investments, but no such investment shall be made in such a manner as would cause the Bonds to be "arbitrage bonds" within the meaning of Section 148 of the Code or the Regulations and an officer of the City, charged with the responsibility for issuing the Bonds, shall certify as to facts, estimates, circumstances and reasonable expectations in existence on the date of delivery of the Bonds to the Purchaser which will permit the conclusion that the Bonds are not "arbitrage bonds," within the meaning of the Code or Regulations.

Section 14. Compliance with Federal Tax Laws. (a) The City represents and covenants that the projects financed by the Bonds and the ownership, management and use of the projects will not cause the Bonds to be "private activity bonds" within the meaning of Section 141 of the Code. The City further covenants that it shall comply with the provisions of the Code to the extent necessary to maintain the tax-exempt status of the interest on the Bonds including, if applicable, the rebate requirements of Section 148(f) of the Code. The City further covenants that it will not take any action, omit to take any action or permit the taking or omission of any action within its control (including, without limitation, making or permitting any use of the proceeds of the Bonds) if taking, permitting or omitting to take such action would cause any of the Bonds to be an arbitrage bond or a private activity bond within the meaning of the Code or would otherwise cause interest on the Bonds to be included in the gross income of the recipients thereof for federal income tax purposes. The City Clerk or other officer of the City charged with the responsibility of issuing the Bonds shall provide an appropriate certificate of the City certifying that the City can and covenanting that it will comply with the provisions of the Code and Regulations.

(b) The City also covenants to use its best efforts to meet the requirements and restrictions of any different or additional federal legislation which may be made applicable to the Bonds provided that in meeting such requirements the City will do so only to the extent consistent with the proceedings authorizing the Bonds and the laws of the State of Wisconsin and to the extent that there is a reasonable period of time in which to comply.

Section 15. Designation as Qualified Tax-Exempt Obligations. The Bonds are hereby designated as "qualified tax-exempt obligations" for purposes of Section 265 of the Code, relating to the ability of financial institutions to deduct from income for federal income tax purposes, interest expense that is allocable to carrying and acquiring tax-exempt obligations.

Section 16. Utilization of The Depository Trust Company Book-Entry-Only System. In order to make the Bonds eligible for the services provided by The Depository Trust Company, New York, New York ("DTC"), the City agrees to the applicable provisions set forth in the Blanket Issuer Letter of Representations, which the City Clerk or other authorized representative of the City is authorized and directed to execute and deliver to DTC on behalf of the City to the extent an effective Blanket Issuer Letter of Representations is not presently on file in the City Clerk's office.

Section 17. Payment of the Bonds; Fiscal Agent. The principal of and interest on the Bonds shall be paid by the Bond Trust Services Corporation, which is hereby appointed as the City's registrar and fiscal agent pursuant to the provisions of Section 67.10(2), Wisconsin Statutes (the "Fiscal Agent"). The City hereby authorizes the Mayor and City Clerk or other appropriate officers of the City to enter into a Fiscal Agency Agreement between the City and the Fiscal Agent. Such contract may provide, among other things, for the performance by the Fiscal Agent of the functions listed in Wis. Stats. Sec. 67.10(2)(a) to (j), where applicable, with respect to the Bonds.

Section 18. Persons Treated as Owners; Transfer of Bonds. The City shall cause books for the registration and for the transfer of the Bonds to be kept by the Fiscal Agent. The person in whose name any Bond shall be registered shall be deemed and regarded as the absolute owner

thereof for all purposes and payment of either principal or interest on any Bond shall be made only to the registered owner thereof. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Bond to the extent of the sum or sums so paid.

Any Bond may be transferred by the registered owner thereof by surrender of the Bond at the office of the Fiscal Agent, duly endorsed for the transfer or accompanied by an assignment duly executed by the registered owner or his attorney duly authorized in writing. Upon such transfer, the Mayor and City Clerk shall execute and deliver in the name of the transferee or transferees a new Bond or Bonds of a like aggregate principal amount, series and maturity and the Fiscal Agent shall record the name of each transferee in the registration book. No registration shall be made to bearer. The Fiscal Agent shall cancel any Bond surrendered for transfer.

The City shall cooperate in any such transfer, and the Mayor and City Clerk are authorized to execute any new Bond or Bonds necessary to effect any such transfer.

Section 19. Record Date. The fifteenth day of each calendar month next preceding each interest payment date shall be the record date for the Bonds (the "Record Date"). Payment of interest on the Bonds on any interest payment date shall be made to the registered owners of the Bonds as they appear on the registration book of the City at the close of business on the Record Date.

Section 20. Condition on Issuance and Sale of the Bonds. The issuance of the Bonds and the sale of the Bonds to the Purchaser are subject to approval by an Authorized Officer of the principal amount, definitive maturities, interest rates and purchase price for the Bonds. Satisfaction of such condition shall be evidenced by execution by an Authorized Officer of the Approving Certificate.

The Bonds shall not be issued, sold or delivered until this condition has been satisfied. Upon satisfaction of this condition, an Authorized Officer is authorized to execute the Proposal with the Purchaser providing for the sale of the Bonds to the Purchaser.

Section 21. Payment of Issuance Expenses. The City authorizes the Purchaser to forward the amount of the proceeds of the Bonds allocable to the payment of issuance expenses to a financial institution selected by Ehlers at Closing for further distribution as directed by Ehlers.

Section 22. Official Statement. The Common Council hereby directs an Authorized Officer to approve the Preliminary Official Statement with respect to the Bonds and deem the Preliminary Official Statement as "final" as of its date for purposes of SEC Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities and Exchange Act of 1934 (the "Rule"). All actions taken by an Authorized Officer or other officers of the City in connection with the preparation of such Preliminary Official Statement and any addenda to it or final Official Statement are hereby ratified and approved. In connection with the closing of the Bonds, the appropriate City official shall certify the Preliminary Official Statement and any addenda or final Official Statement. The City Clerk shall cause copies of the Preliminary Official Statement and any addenda or final Official Statement to be distributed to the Purchaser.

Section 23. Undertaking to Provide Continuing Disclosure. The City hereby covenants and agrees, for the benefit of the owners of the Bonds, to enter into a written undertaking (the "Undertaking") required by the Rule to provide continuing disclosure of certain financial information and operating data and timely notices of the occurrence of certain events in accordance with the Rule. The Undertaking shall be enforceable by the owners of the Bonds or by the Purchaser on behalf of such owners (provided that the rights of the owners and the Purchaser to enforce the Undertaking shall be limited to a right to obtain specific performance of the obligations thereunder and any failure by the City to comply with the provisions of the Undertaking shall not be an event of default with respect to the Bonds).

The Mayor and City Clerk, or other officer of the City charged with the responsibility for issuing the Bonds, shall provide a Continuing Disclosure Certificate for inclusion in the transcript of proceedings, setting forth the details and terms of the City's Undertaking.

Section 24. Record Book. The City Clerk shall provide and keep the transcript of proceedings as a separate record book (the "Record Book") and shall record a full and correct statement of every step or proceeding had or taken in the course of authorizing and issuing the Bonds in the Record Book.

Section 25. Bond Insurance. If the Purchaser determines to obtain municipal bond insurance with respect to the Bonds, the officers of the City are authorized to take all actions necessary to obtain such municipal bond insurance. The Mayor and City Clerk are authorized to agree to such additional provisions as the bond insurer may reasonably request and which are acceptable to the Mayor and City Clerk including provisions regarding restrictions on investment of Bond proceeds, the payment procedure under the municipal bond insurance policy, the rights of the bond insurer in the event of default and payment of the Bonds by the bond insurer and notices to be given to the bond insurer. In addition, any reference required by the bond insurer to the municipal bond insurance policy shall be made in the form of Bond provided herein.

Section 26. Execution of the Bonds; Closing; Professional Services. The Bonds shall be issued in printed form, executed on behalf of the City by the manual or facsimile signatures of the Mayor and City Clerk, authenticated, if required, by the Fiscal Agent, sealed with its official or corporate seal, if any, or a facsimile thereof, and delivered to the Purchaser upon payment to the City of the purchase price thereof, plus accrued interest to the date of delivery (the "Closing"). The facsimile signature of either of the officers executing the Bonds may be imprinted on the Bonds in lieu of the manual signature of the officer but, unless the City has contracted with a fiscal agent to authenticate the Bonds, at least one of the signatures appearing on each Bond shall be a manual signature. In the event that either of the officers whose signatures appear on the Bonds shall cease to be such officers before the Closing, such signatures shall, nevertheless, be valid and sufficient for all purposes to the same extent as if they had remained in office until the Closing. The aforesaid officers are hereby authorized and directed to do all acts and execute and deliver the Bonds and all such documents, certificates and acknowledgements as may be necessary and convenient to effectuate the Closing. The City hereby authorizes the officers and agents of the City to enter into, on its behalf, agreements and contracts in conjunction with the Bonds, including but not limited to agreements and contracts for legal, trust, fiscal agency, disclosure and continuing disclosure, and rebate calculation

services. Any such contract heretofore entered into in conjunction with the issuance of the Bonds is hereby ratified and approved in all respects.

Section 27. Conflicting Ordinances or Resolutions. All prior ordinances, resolutions (other than the Prior Resolution), rules, or orders, or parts thereof heretofore enacted, adopted or entered, in conflict with the provisions of this Resolution, are hereby repealed and this Resolution shall be in effect from and after its passage. In case of any conflict between this Resolution and the Prior Resolution, the Prior Resolution shall control so long as any Prior Bonds authorized by such resolution are outstanding.

Adopted, approved and recorded March 16, 2026.

\_\_\_\_\_  
Paul Dwyer  
Mayor

ATTEST:

\_\_\_\_\_  
Nicole Jacobs  
City Clerk

(SEAL)

EXHIBIT A

APPROVING CERTIFICATE

The undersigned [City Administrator] [City Treasurer] of the City of Tomah, Monroe County, Wisconsin (the "City"), hereby certifies that:

1. Resolution. On March 16, 2026, the Common Council of the City adopted a resolution (the "Resolution") authorizing the issuance and establishing parameters for the sale of not to exceed \$3,815,000 Sewer System Revenue Bonds, Series 2026C of the City (the "Bonds") after a public sale and delegating to me the authority to approve the Preliminary Official Statement, to approve the purchase proposal for the Bonds, and to determine the details for the Bonds within the parameters established by the Resolution.

2. Proposal; Terms of the Bonds. [On the date hereof, the Bonds were offered for public sale and the bids set forth on the Bid Tabulation attached hereto as Schedule I and incorporated herein by this reference were received. The institution listed first on the Bid Tabulation, \_\_\_\_\_ (the "Purchaser") offered to purchase the Bonds in accordance with the terms set forth in the Proposal attached hereto as Schedule II and incorporated herein by this reference (the "Proposal").] Ehlers & Associates, Inc. recommends the City accept the Proposal. The Proposal meets the parameters and conditions established by the Resolution and is hereby approved and accepted.

The Bonds shall be issued in the aggregate principal amount of \$ \_\_\_\_\_, which is not more than the \$3,815,000 approved by the Resolution, and shall mature on May 1 of each of the years and in the amounts and shall bear interest at the rates per annum as set forth in the Pricing Summary attached hereto as Schedule III and incorporated herein by this reference. The amount of each annual principal or mandatory redemption payment due on the Bonds is not more than (a) \$100,000 more or \$50,000 less for the 2027 maturity or mandatory redemption amount and (b) \$100,000 more or less per maturity or mandatory redemption amount for the 2028 through 2046 maturities than the schedule included in the Resolution as set forth below:

| <u>Date</u> | <u>Resolution Schedule</u> | <u>Actual Amount</u> |
|-------------|----------------------------|----------------------|
| 05-01-2027  | \$ 55,000                  | \$ _____             |
| 05-01-2028  | 140,000                    | _____                |
| 05-01-2029  | 145,000                    | _____                |
| 05-01-2030  | 150,000                    | _____                |
| 05-01-2031  | 155,000                    | _____                |
| 05-01-2032  | 160,000                    | _____                |
| 05-01-2033  | 165,000                    | _____                |
| 05-01-2034  | 170,000                    | _____                |
| 05-01-2035  | 175,000                    | _____                |
| 05-01-2036  | 185,000                    | _____                |
| 05-01-2037  | 190,000                    | _____                |
| 05-01-2038  | 200,000                    | _____                |

| <u>Date</u> | <u>Resolution Schedule</u> | <u>Actual Amount</u> |
|-------------|----------------------------|----------------------|
| 05-01-2039  | \$205,000                  | \$ _____             |
| 05-01-2040  | 215,000                    | _____                |
| 05-01-2041  | 225,000                    | _____                |
| 05-01-2042  | 235,000                    | _____                |
| 05-01-2043  | 245,000                    | _____                |
| 05-01-2044  | 255,000                    | _____                |
| 05-01-2045  | 265,000                    | _____                |
| 05-01-2046  | 280,000                    | _____                |

The true interest cost on the Bonds (computed taking the Purchaser's compensation into account) is \_\_\_\_\_%, which is not in excess of 4.50%, as required by the Resolution.

3. Purchase Price of the Bonds. The Bonds shall be sold to the Purchaser in accordance with the terms of the Proposal at a price of \$\_\_\_\_\_, plus accrued interest, if any, to the date of delivery of the Bonds, which is not less than 98.75% nor more than 110.0% of the principal amount of the Bonds, as required by the Resolution.

4. [Mandatory Redemption of the Bonds. The Proposal specifies that [some of] the Bonds are subject to mandatory redemption. The terms of such mandatory redemption are set forth on an attachment hereto as Schedule MRP and incorporated herein by this reference.]

5. Preliminary Official Statement. The Preliminary Official Statement with respect to the Bonds is hereby approved and deemed "final" as of its date for purposes of SEC Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities and Exchange Act of 1934.

6. Approval. This Certificate constitutes my approval of the Proposal, and the principal amount, definitive maturities, interest rates, purchase price and redemption provisions for the Bonds and the debt service schedule attached hereto as Schedule IV is found to be such that the amount of annual debt service payments is reasonable in accordance with prudent municipal utility practices, in satisfaction of the parameters set forth in the Resolution.

IN WITNESS WHEREOF, I have executed this Certificate on \_\_\_\_\_, 2026  
pursuant to the authority delegated to me in the Resolution.

[\_\_\_\_\_  
Nicholas Morales  
City Administrator]

**OR**

[\_\_\_\_\_  
Justin Derhammer  
City Treasurer]

COPY

SCHEDULE I TO APPROVING CERTIFICATE

Bid Tabulation

To be provided by Ehlers & Associates, Inc. and incorporated into the Certificate.

(See Attached)

COPY

SCHEDULE II TO APPROVING CERTIFICATE

Proposal

To be provided by Ehlers & Associates, Inc. and incorporated into the Certificate.

(See Attached)

COPY

SCHEDULE III TO APPROVING CERTIFICATE

Pricing Summary

To be provided by Ehlers & Associates, Inc. and incorporated into the Certificate.

(See Attached)

COPY

SCHEDULE IV TO APPROVING CERTIFICATE

Debt Service Schedule

To be provided by Ehlers & Associates, Inc. and incorporated into the Certificate.

(See Attached)

COPY

[SCHEDULE MRP TO APPROVING CERTIFICATE

Mandatory Redemption Provision

The Bonds due on May 1, \_\_\_\_, \_\_\_\_, and \_\_\_\_ (the "Term Bonds") are subject to mandatory redemption prior to maturity by lot (as selected by the Depository) at a redemption price equal to One Hundred Percent (100%) of the principal amount to be redeemed plus accrued interest to the date of redemption, from special redemption fund deposits which are required to be made in amounts sufficient to redeem on May 1 of each year the respective amount of Term Bonds specified below:

For the Term Bonds Maturing on May 1, 20

| <u>Redemption<br/>Date</u> | <u>Amount</u>    |
|----------------------------|------------------|
| _____                      | \$ _____         |
| _____                      | _____            |
| _____                      | _____ (maturity) |

For the Term Bonds Maturing on May 1, 20

| <u>Redemption<br/>Date</u> | <u>Amount</u>    |
|----------------------------|------------------|
| _____                      | \$ _____         |
| _____                      | _____            |
| _____                      | _____ (maturity) |

For the Term Bonds Maturing on May 1, 20

| <u>Redemption<br/>Date</u> | <u>Amount</u>    |
|----------------------------|------------------|
| _____                      | \$ _____         |
| _____                      | _____            |
| _____                      | _____ (maturity) |

For the Term Bonds Maturing on May 1, 20

| <u>Redemption<br/>Date</u> | <u>Amount</u>     |
|----------------------------|-------------------|
| _____                      | \$ _____          |
| _____                      | _____             |
| _____                      | _____ (maturity)] |

EXHIBIT B

(Form of Bond)

REGISTERED UNITED STATES OF AMERICA DOLLARS  
 STATE OF WISCONSIN  
 MONROE COUNTY  
 CITY OF TOMAH \$ \_\_\_\_\_  
 SEWER SYSTEM REVENUE BOND, SERIES 2021C

|               |                        |               |       |
|---------------|------------------------|---------------|-------|
| MATURITY DATE | ORIGINAL DATE OF ISSUE | INTEREST RATE | CUSIP |
| May 1, _____  | _____, 2021            | _____%        | _____ |

DEPOSITORY OR ITS NOMINEE NAME: CEDE & CO.

PRINCIPAL AMOUNT: \_\_\_\_\_ THOUSAND DOLLARS  
 (\$ \_\_\_\_\_)

FOR VALUE RECEIVED, the City of Tomah, Monroe County, Wisconsin (the "City"), hereby acknowledges itself to owe and promises to pay to the Depository or its Nominee Name (the "Depository") identified above (or to registered assigns), solely from the fund hereinafter specified, on the maturity date identified above, the principal amount identified above, and to pay interest thereon at the rate of interest per annum identified above, all subject to the provisions set forth herein regarding redemption prior to maturity. Interest is payable semi-annually on May 1 and November 1 of each year commencing on May 1, 2027, until the aforesaid principal amount is paid in full. Both the principal of and interest on this Bond are payable to the registered owner in lawful money of the United States. Interest payable on any interest payment date shall be paid by wire transfer to the Depository in whose name this Bond is registered on the Bond Register maintained by Bond Trust Services Corporation (the "Fiscal Agent") or any successor thereto at the close of business on the 15th day of the calendar month next preceding the semi-annual interest payment date (the "Record Date"). This Bond is payable as to principal upon presentation and surrender hereof at the office of the Fiscal Agent.

The Bonds maturing on May 1, 2035, and thereafter are subject to redemption prior to maturity, at the option of the City, on May 1, 2034, or on any date thereafter. Said Bonds are redeemable as a whole or in part, and if in part, from maturities selected by the City and within each maturity, by lot (as selected by the Depository), at the principal amount thereof, plus accrued interest to the date of redemption.

[The Bonds maturing in the years \_\_\_\_\_ are subject to mandatory redemption by lot as provided in the Resolution referenced below at the redemption price of par plus accrued interest to the date of redemption and without premium.]

In the event the Bonds are redeemed prior to maturity, as long as the Bonds are in book-entry-only form, official notice of the redemption will be given by mailing a notice by registered or certified mail, overnight express delivery, facsimile transmission, electronic transmission or in any other manner required by the Depository, to the Depository not less than thirty (30) days nor more than sixty (60) days prior to the redemption date. If less than all of the Bonds of a maturity are to be called for redemption, the Bonds of such maturity to be redeemed will be selected by lot. Such notice will include but not be limited to the following: the designation, date and maturities of the Bonds called for redemption, CUSIP numbers, and the date of redemption. Any notice provided as described herein shall be conclusively presumed to have been duly given, whether or not the registered owner receives the notice. The Bonds shall cease to bear interest on the specified redemption date provided that federal or other immediately available funds sufficient for such redemption are on deposit at the office of the Depository at that time. Upon such deposit of funds for redemption the Bonds shall no longer be deemed to be outstanding.

This Bond is one of an issue aggregating \$ \_\_\_\_\_, issued for the purpose of paying the cost of additions, improvements and extensions to the City's Sewer System, pursuant to Article XI, Section 3, of the Wisconsin Constitution, Section 66.0621, Wisconsin Statutes, acts supplementary thereto and a Resolution adopted March 16, 2026, and entitled: "Resolution Authorizing the Issuance and Establishing Parameters for the Sale of Not to Exceed \$3,815,000 Sewer System Revenue Bonds, Series 2026C", as supplemented by an Approving Certificate, dated \_\_\_\_\_, 2026 (collectively, the "Resolution") and is payable only from the income and revenues of said Sewer System. Such revenues have been set aside and pledged as a special fund for that purpose and identified as "Special Redemption Fund", created by a resolution adopted by the City on February 23, 2021 and continued by the Resolution. The Bonds are issued on a parity with the City's Taxable Sewer System Revenue Refunding Bonds, Series 2021C, dated April 15, 2021, as to the pledge of income and revenues of the Sewer System. This Bond does not constitute an indebtedness of the City within the meaning of any constitutional or statutory debt limitation or provision.

This Bond has been designated by the Common Council as a "qualified tax-exempt obligation" pursuant to the provisions of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.

This Bond is transferable only upon the books of the City kept for that purpose at the office of the Fiscal Agent, only in the event that the Depository does not continue to act as depository for the Bonds, and the City appoints another depository, upon surrender of the Bond to the Fiscal Agent, by the registered owner in person or his duly authorized attorney, upon surrender of this Bond together with a written instrument of transfer (which may be endorsed hereon) satisfactory to the Fiscal Agent duly executed by the registered owner or his duly authorized attorney. Thereupon a new fully registered Bond in the same aggregate principal amount shall be issued to the new depository in exchange therefor and upon the payment of a charge sufficient to reimburse the City for any tax, fee or other governmental charge required to be paid with respect to such registration. The Fiscal Agent shall not be obliged to make any transfer of the Bonds (i) after the Record Date, (ii) during the fifteen (15) calendar days preceding the date of any publication of notice of any proposed redemption of the Bonds, or (iii) with respect to any particular Bond, after such Bond has been called for redemption. The

Fiscal Agent and City may treat and consider the Depository in whose name this Bond is registered as the absolute owner hereof for the purpose of receiving payment of, or on account of, the principal or redemption price hereof and interest due hereon and for all other purposes whatsoever. The Bonds are issuable solely as negotiable, fully-registered Bonds without coupons in the denomination of \$5,000 or any integral multiple thereof.

It is hereby certified, recited and declared that all conditions, things and acts required by law to exist, happen, and be performed precedent to and in the issuance of this Bond have existed, have happened and have been performed in due time, form and manner as required by law; and that sufficient of the income and revenue to be received by said City from the operation of its Sewer System has been pledged to and will be set aside into a special fund for the payment of the principal of and interest on this Bond.

This Bond shall not be valid or obligatory for any purpose until the Certificate of Authentication hereon shall have been signed by the Fiscal Agent.

IN WITNESS WHEREOF, the City of Tomah, Monroe County, Wisconsin, by its governing body, has caused this Bond to be executed for it and in its name by the manual or facsimile signatures of its duly qualified Mayor and City Clerk; and to be sealed with its official or corporate seal, if any, all as of the original date of issue specified above.

CITY OF TOMAH,  
MONROE COUNTY, WISCONSIN

By: \_\_\_\_\_  
Paul Dwyer  
Mayor

(SEAL)

By: \_\_\_\_\_  
Nicole Jacobs  
City Clerk

Date of Authentication: \_\_\_\_\_, \_\_\_\_\_

CERTIFICATE OF AUTHENTICATION

This Bond is one of the Bonds of the issue authorized by the within-mentioned Resolution of the City of Tomah, Wisconsin.

BOND TRUST SERVICES CORPORATION

By \_\_\_\_\_  
Authorized Signatory

COPY

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto

\_\_\_\_\_  
(Name and Address of Assignee)

\_\_\_\_\_  
(Social Security or other Identifying Number of Assignee)

the within Bond and all rights thereunder and hereby irrevocably constitutes and appoints \_\_\_\_\_, Legal Representative, to transfer said Bond on the books kept for registration thereof, with full power of substitution in the premises.

Dated: \_\_\_\_\_

Signature Guaranteed:

\_\_\_\_\_  
(e.g. Bank, Trust Company  
or Securities Firm)

\_\_\_\_\_  
(Depository or Nominee Name)

NOTICE: This signature must correspond with the name of the Depository or Nominee Name as it appears upon the face of the within Bond in every particular, without alteration or enlargement or any change whatever.

\_\_\_\_\_  
(Authorized Officer)