



Snowmobile Capital of the World ★ ATV/UTV Capital of Wisconsin ★ Hockey Capital of Wisconsin

AGENDA NOTICE

THE FINANCE COMMITTEE OF THE CITY OF EAGLE RIVER WILL HOLD A MEETING ON TUESDAY, DECEMBER 9, 2025, 5:15 P.M. AT CITY HALL, 525 E. MAPLE STREET IN EAGLE RIVER.

- 1) Call To Order.
- 2) Roll Call.
- 3) Treasurer confirmation that all bank accounts are reconciled.
- 4) Treasurer report of any and all late payments and penalties
- 5) Treasurer's monthly update
- 6) November 2025 Financial Review
- 7) Review & Approval of Accounts Payable
- 8) Adjourn.

Please note that, upon reasonable notice at least 24 hours in advance, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services or provide a video link for meetings. For additional information, or to request this service, please contact the City Clerk's Office at 715-479-8682 ext. 224, 525 E. Maple Street, P.O. Box 1269, Eagle River WI 54521.

Date of posting 12/8/25

Acct. Nbr.	Short Description	2025	2025 Actual	2025 Budget	Budget Status
		November	11/30/2025		
100-00-41110-000-000	GENERAL PROPERTY TAXES	0.00	1025861.00	1025861.00	0.00
100-00-41150-000-000	PUBLIC ACCOMMODATION TAX	67850.54	142611.02	105000.00	37611.02
100-00-41160-000-000	PREMIER AREA RESORT TAX	100662.62	317084.26	265000.00	52084.26
100-00-41310-000-000	PILOT - LIGHT & WATER	14627.34	160900.74	175000.00	-14099.26
100-00-41320-000-000	PILOT - TAX EXEMPT ORG	0.00	25103.24	36500.00	-11396.76
100-00-41330-000-000	PILOT - Eagle River Golf Cours	0.00	70000.00	70000.00	0.00
100-00-42000-000-000	SPECIAL ASSESSMENTS	0.00	0.00	125.00	-125.00
100-00-43410-000-000	SHARED REVENUE	70297.52	133463.55	133464.00	-0.45
100-00-43420-000-000	2% FIRE DUES RECD	0.00	11635.30	8500.00	3135.30
100-00-43430-000-000	COMPUTER EXEMPT STATE AID	0.00	5852.05	5852.00	0.05
100-00-43450-000-000	VIDEO SERVICE PROVIDER REVENUE	4698.26	9596.28	4898.00	4698.28
100-00-43520-000-000	LAW ENFORCEMENT IMPROVEMENT	1920.00	1920.00	0.00	1920.00
100-00-43530-000-000	GENERAL TRANSPORTATION AIDS	0.00	284586.32	284000.00	586.32
100-00-43534-000-000	LOCAL ROAD IMPROVEMENT PROGRAM	0.00	7343.96	0.00	7343.96
100-00-43540-000-000	RECYCLING GRANT	0.00	3927.98	3000.00	927.98
100-00-43690-000-000	PERSONAL PROPERTY STATE AID	0.00	65919.99	65920.00	-0.01
100-00-44110-000-000	CABLE FRANCHISE FEE	0.00	15537.93	21000.00	-5462.07
100-00-44120-000-000	LIQUOR LICENSES	698.00	13005.12	12000.00	1005.12
100-00-44130-000-000	OPERATOR LICENSES	330.00	3870.00	2500.00	1370.00
100-00-44140-000-000	CIGARETTE LICENSES	0.00	1224.99	900.00	324.99
100-00-44150-000-000	DIRECT SALE PERMITS	250.00	1360.00	500.00	860.00
100-00-44160-000-000	SANITARY HAULER PERMIT	0.00	525.00	250.00	275.00
100-00-44170-000-000	TAXI LICENSE	0.00	125.00	115.00	10.00
100-00-44180-000-000	PICNIC LICENSE	10.00	270.00	250.00	20.00
100-00-44190-000-000	FIREWORKS PERMITS	0.00	0.00	0.00	0.00
100-00-44200-000-000	PET LICENSES	0.00	469.69	60.00	409.69
100-00-44210-000-000	SHORT TERM RENTAL LICENSE	0.00	4000.00	5000.00	-1000.00
100-00-44400-000-000	ZONING PERMITS	200.00	14306.68	8000.00	6306.68
100-00-44500-000-000	EXCAVATING PERMITS	100.00	4975.00	1000.00	3975.00
100-00-45100-000-000	LAW & ORDINANCE VIOLATIONS	0.00	5668.77	7000.00	-1331.23
100-00-45221-000-000	POLICE INVESTIG FORFEITURE	0.00	389.35	750.00	-360.65
100-00-46110-000-000	PUBLICATIONS	0.00	340.00	300.00	40.00
100-00-46200-000-000	PUBLIC SAFETY	0.00	2500.00	250.00	2250.00
100-00-46310-000-000	STREET MAINTENANCE	0.00	4203.34	4000.00	203.34
100-00-46420-000-000	GARBAGE COLLECTION	0.00	106967.59	117248.00	-10280.41
100-00-46440-000-000	WEED CONTROL	0.00	125.00	0.00	125.00
100-00-46720-000-000	PARK - RENTAL FEES	0.00	100.00	100.00	0.00
100-00-46750-000-000	SWIM LESSONS	0.00	825.00	750.00	75.00
100-00-47400-000-000	INTERGOV CHARGES FOR SERV	12500.00	50000.00	50000.00	0.00
100-00-48100-000-000	INTEREST INCOME	4171.46	82213.55	75000.00	7213.55
100-00-48200-000-000	RENT	2100.00	26165.00	25200.00	965.00
100-00-48210-000-000	LEASE REVENUE	0.00	1000.00	2410.00	-1410.00
100-00-48309-000-000	SALE OF OTHER EQUIP & PROPERTY	0.00	53320.00	30000.00	23320.00
100-00-48400-000-000	INSURANCE RECOVERIES - OTHER	0.00	8510.00	7713.00	797.00
100-00-48900-000-000	OTHER MISC. REVENUE	47.20	551.39	40000.00	-39448.61
100-00-49100-000-000	PROCEEDS FROM LT DEPT	0.00	0.00	295768.00	-295768.00
100-00-49100-200-000	PROCEEDS FROM LT DEPT	0.00	112612.00	0.00	112612.00
100-00-49200-000-000	TRANSFERS FROM LIGHT AND WATER	0.00	0.00	35000.00	-35000.00
100-00-49300-000-000	FUND BALANCE APPLIES	0.00	0.00	50000.00	-50000.00
TOTAL REVENUES		280462.94	2780966.09	2976184.00	-195217.91

Acct. Nbr.	Short Description	2025 November	2025 Actual 11/30/2025	2025 Budget	Budget Status
100-00-51100-110-000	CITY COUNCIL WAGES/SALARIES	1575.00	17325.00	51600.00	34275.00
100-00-51100-130-000	CITY COUNCIL PAYROLL TAXES	120.48	1325.28	2020.00	694.72
100-00-51100-311-000	CITY COUNCIL TECH & SUPPORT	0.00	2736.24	0.00	-2736.24
TOTAL CITY COUNCIL EXP		1695.48	21386.52	53620.00	32233.48
100-00-51100-321-000	GENERAL DUES & SUBSCRIPTIONS	1397.21	1567.21	0.00	-1567.21
100-00-51300-210-000	LEGAL COUNSELING	600.00	9360.00	7400.00	-1960.00
100-00-51410-110-000	MAYOR WAGES/SALARIES	1750.00	20125.00	21000.00	875.00
100-00-51410-130-000	MAYOR PAYROLL TAXES	133.88	1539.61	1515.00	-24.61
100-00-51410-131-000	MAYOR RETIREMENT	0.00	486.52	1376.00	889.48
100-00-51410-133-000	MAYOR LIFE INSURANCE	0.00	55.24	140.00	84.76
100-00-51410-223-000	MAYOR TELEPHONE	0.00	41.22	0.00	-41.22
100-00-51410-310-000	MAYOR SUPPLIES & EXPENSES	0.00	32.68	0.00	-32.68
100-00-51410-311-000	MAYOR TECHNOLOGY & SUPPORT	0.00	259.76	0.00	-259.76
TOTAL MAYOR EXPENSES		1883.88	22540.03	24031.00	1490.97
100-00-51415-110-000	ADMINISTRATOR WAGES/SALARIES	6738.50	81591.92	43801.00	-37790.92
100-00-51415-130-000	ADMINISTRATOR PAYROLL TAXES	504.36	6057.88	3351.00	-2706.88
100-00-51415-131-000	ADMINISTRATOR RETIREMENT	468.32	5619.84	3044.00	-2575.84
100-00-51415-132-000	ADMINISTRATOR HEALTH INSURANCE	892.78	9894.44	5357.00	-4537.44
100-00-51415-133-000	ADMINISTRATOR LIFE INSURANCE	18.92	250.82	101.00	-149.82
100-00-51415-135-000	ADMINISTRATOR HRA BENEFITS	0.00	2847.50	1445.00	-1402.50
100-00-51415-223-000	ADMINISTRATOR TELEPHONE	20.61	226.63	300.00	73.37
100-00-51415-280-000	ADMINISTRATOR EQUIP LEASE & SU	0.00	39.64	575.00	535.36
100-00-51415-310-000	ADMINISTRATOR SUPPLIES & EXP	0.00	804.33	1250.00	445.67
100-00-51415-311-000	ADMIN - TECHNOLOGY & SUPPORT	21.09	810.15	1250.00	439.85
100-00-51415-312-000	ADMINISTRATOR POSTAGE	0.00	0.00	50.00	50.00
100-00-51415-320-000	ADMINISTRATOR PUB & RECORDING	0.00	104.00	0.00	-104.00
100-00-51415-321-000	MEMBESHIP/SUBSCRIPTIONS DUES	0.00	70.00	827.00	757.00
100-00-51415-331-000	ADMINISTRATOR TRAINING & MILEA	0.00	854.35	3500.00	2645.65
TOAL ADMINISTRATOR EXPENSES		8664.58	109171.50	64851.00	-44320.50
100-00-51420-110-000	CLERK WAGES/SALARIES	5398.40	66402.84	70179.00	3776.16
100-00-51420-130-000	CLERK PAYROLL TAXES	390.18	4888.06	5369.00	480.94
100-00-51420-131-000	CLERK RETIREMENT	375.18	4610.03	4877.00	266.97
100-00-51420-132-000	CLERK HEALTH INSURANCE	892.78	10148.95	10713.00	564.05
100-00-51420-133-000	CLERK LIFE INSURANCE	15.18	333.90	179.00	-154.90
100-00-51420-135-000	CLERK HRA BENEFITS	0.00	0.00	1445.00	1445.00
100-00-51420-156-000	CLERK BACKGROUND CK/LICENSING	84.00	706.25	1000.00	293.75
100-00-51420-223-000	CLERK TELEPHONE	41.22	453.17	500.00	46.83
100-00-51420-280-000	CLERK EQUIP LEASE & SUPPLIES	0.00	0.00	575.00	575.00
100-00-51420-310-000	CLERK OFFICE SUPPLIES	0.00	566.71	1750.00	1183.29
100-00-51420-311-000	CLERK TECHNOLOGY & SUPPORT	0.00	1844.54	2100.00	255.46
100-00-51420-312-000	CLERK POSTAGE	0.00	0.00	750.00	750.00
100-00-51420-314-000	CLERK PRINTING EXPENSE	0.00	41.99	50.00	8.01
100-00-51420-320-000	CLERK PUBLISHING & REC EXP	255.61	5896.08	5000.00	-896.08
100-00-51420-321-000	CLERK DUES & SUBSCRIPTIONS	0.00	220.00	182.00	-38.00
100-00-51420-331-000	CLERK TRAINING & MILEAGE	0.00	615.50	1500.00	884.50
100-00-51420-340-000	CLERK OPERATING SUPPLIES	0.00	30.00	0.00	-30.00
TOTAL CLERK EXPENSES		7452.55	96758.02	106169.00	9410.98

Acct. Nbr.	Short Description	2025 November	2025 Actual 11/30/2025	2025 Budget	Budget Status
100-00-51440-110-000	ELECTIONS WAGES/SALARIES	0.00	3611.25	6120.00	2508.75
100-00-51440-290-000	ELECTIONS CONTRACT & CONSULT	0.00	250.00	250.00	0.00
100-00-51440-312-000	ELECTION POSTAGE	0.00	320.00	250.00	-70.00
100-00-51440-313-000	ELECTION SUPPLIES & MAINT	521.11	756.82	500.00	-256.82
100-00-51440-320-000	ELECTIONS PUBLISHING & RECORD	0.00	79.00	500.00	421.00
100-00-51440-331-000	ELECTION TRAINING & MILEAGE	0.00	122.50	0.00	-122.50
TOTAL ELECTION EXPENSES		521.11	5139.57	7620.00	2480.43
100-00-51510-211-000	ACCOUNTING AUDITOR	2304.72	53091.99	45665.00	-7426.99
100-00-51520-110-000	TREASURER WAGES/SALARIES	4991.50	59586.25	64890.00	5303.75
100-00-51520-130-000	TREASURER PAYROLL TAXES	304.14	3837.28	4964.00	1126.72
100-00-51520-131-000	TREASURER RETIREMENT	346.90	4141.14	4510.00	368.86
100-00-51520-132-000	TREASURER HEALTH INSURANCE	1830.18	19774.59	21963.00	2188.41
100-00-51520-133-000	TREASURER LIFE INSURANCE	30.88	646.82	299.00	-347.82
100-00-51520-135-000	TREASURER HRA BENEFITS	0.00	2896.77	2890.00	-6.77
100-00-51520-136-000	TREASURER FITNESS BENEFIT	0.00	30.00	0.00	-30.00
100-00-51520-223-000	TREASURER TELEPHONE	41.22	516.78	380.00	-136.78
100-00-51520-280-000	TREASURER EQUIP LEASE & SUPPLI	0.00	0.00	575.00	575.00
100-00-51520-310-000	TREASURER SUPPLIES & EXP	62.92	1364.90	500.00	-864.90
100-00-51520-311-000	TREASURER TECHNOLOGY & SUPPORT	19.99	5811.55	4825.00	-986.55
100-00-51520-312-000	TREASURER POSTAGE	0.00	0.00	1200.00	1200.00
100-00-51520-315-000	REAL ESTATE TAX POSTAGE	468.00	1753.02	0.00	-1753.02
100-00-51520-316-000	REAL ESTATE TAX PREP	0.00	87.54	0.00	-87.54
100-00-51520-321-000	TREASURER DUES & SUBSCRIPTIONS	0.00	494.00	350.00	-144.00
100-00-51520-331-000	TREASURER TRAINING & MILEAGE	0.00	1404.71	1500.00	95.29
TOTAL TREASURER EXPENSES		8095.73	102345.35	108846.00	6500.65
100-00-51520-339-000	BANK SERVICE CHGS	120.00	1263.97	800.00	-463.97
100-00-51530-110-000	ASSMT OF PROPERTY	875.00	9625.00	11000.00	1375.00
100-00-51530-320-000	ASSMT OF PROP PUBLISH & RECORD	30.23	653.03	250.00	-403.03
100-00-51530-331-000	ASSMT OF PROPERTY TRAINING	0.00	50.00	50.00	0.00
TOTAL ASSMT OF PROP EXPENSES		905.23	10328.03	11300.00	971.97
100-00-51600-135-000	GENERAL BUILDING COBRA PAYMENT	0.00	920.00	0.00	-920.00
100-00-51600-220-000	GEN BUILDING UTILITIES	978.01	12961.12	15000.00	2038.88
100-00-51600-223-000	GEN BUILDING TELEPHONE	4.80	2464.18	3000.00	535.82
100-00-51600-280-000	GEN BUILDING EQUIP LEASE	0.00	1999.48	0.00	-1999.48
100-00-51600-291-000	GEN BUILDING CLEANING SERVICE	330.00	6490.00	11250.00	4760.00
100-00-51600-292-000	GEN BUILDING SANITARY DISPOSAL	160.12	1264.22	2163.00	898.78
100-00-51600-310-000	GEN BUILDING SUPPLIES	1161.85	3756.47	1600.00	-2156.47
100-00-51600-311-000	GEN BUILDING TECH & SUPPORT	2857.88	3499.85	500.00	-2999.85
100-00-51600-312-000	GEN BUILDING POSTAGE	0.00	1131.78	0.00	-1131.78
100-00-51600-351-000	GEN BUILDING MAINTENANCE & EXP	4318.87	9435.23	18500.00	9064.77
100-00-51600-520-000	GEN BUILDING WORKMAN'S COMP	0.00	956.00	702.00	-254.00
100-00-51938-510-000	GEN BUILDING PROP/LIAB INS	0.00	39180.52	55759.00	16578.48
TOTAL GEN BUILDING EXPENSES		9811.53	84058.85	108474.00	24415.15

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100-00-51980-000-000	LATE PENALTIES & FEES	0.00	515.00	0.00	-515.00
100-00-51991-000-000	MISCELLANEOUS EXP	60.78	-3911.83	0.00	3911.83
100-00-52100-110-000	POLICE WAGES/SALARIES	36722.12	443322.53	488656.00	45333.47
100-00-52100-115-000	POLICE OVERTIME	3075.72	22544.17	32000.00	9455.83
100-00-52100-130-000	POLICE PAYROLL TAXES	2842.18	33495.38	39830.00	6334.62
100-00-52100-131-000	POLICE RETIREMENT	5625.83	65904.14	77838.00	11933.86
100-00-52100-132-000	POLICE HEALTH INSURANCE	11940.82	110684.43	128559.00	17874.57
100-00-52100-133-000	POLICE LIFE INSURANCE	41.58	883.05	370.00	-513.05
100-00-52100-135-000	POLICE HRA BENEFITS	23.18	9853.21	11560.00	1706.79
100-00-52100-136-000	POLICE FITNESS BENEFIT	0.00	210.00	600.00	390.00
100-00-52100-155-000	POLICE EMPLOYMENT SCREENING	0.00	469.48	1600.00	1130.52
100-00-52100-200-000	POLICE COMMUNITY RELATIONS	369.52	534.84	750.00	215.16
100-00-52100-210-000	POLICE LEGAL	1080.00	8720.00	15000.00	6280.00
100-00-52100-223-000	POLICE TELEPHONE	1655.36	12412.59	13000.00	587.41
100-00-52100-231-000	POLICE EQUIP MAINTENANCE	36.97	3584.75	6000.00	2415.25
100-00-52100-232-000	POLICE VEHICLE MAINTENANC	175.09	9636.01	7000.00	-2636.01
100-00-52100-233-000	POLICE FUEL & OIL	1046.54	9168.80	16000.00	6831.20
100-00-52100-236-000	POLICE BLDG MAINT	1638.26	1713.26	0.00	-1713.26
100-00-52100-280-000	POLICE EQUIP LEASE & SUPPLIES	0.00	767.73	1100.00	332.27
100-00-52100-310-000	POLICE SUPPLIES & EXP	-139.68	621.42	2000.00	1378.58
100-00-52100-311-000	POLICE TECHNOLOGY & SUPPORT	0.00	0.00	0.00	0.00
100-00-52100-312-000	POLICE POSTAGE	0.00	172.54	400.00	227.46
100-00-52100-331-000	POLICE TRAINING	749.38	5803.48	8000.00	2196.52
100-00-52100-332-000	POLICE TRAVEL	0.00	1001.38	1000.00	-1.38
100-00-52100-333-000	POLICE UNIFORMS	463.96	972.55	1500.00	527.45
100-00-52100-334-000	POLICE OFFICER SUPPLIES	0.00	95.17	2600.00	2504.83
100-00-52100-335-000	POLICE MEMBERSHIPS/DUES & SUBS	0.00	425.00	1500.00	1075.00
100-00-52100-336-000	POLICE CLOTHING EXPENSE	90.17	6018.88	4900.00	-1118.88
100-00-52100-351-000	POLICE BUILDING MAINTENANCE	0.00	147.50	0.00	-147.50
100-00-52100-353-000	POLICE FIREARMS & SUPPLIES	0.00	160.91	4500.00	4339.09
100-00-52100-361-000	POLICE SAFETY EQUIP	0.00	0.00	1200.00	1200.00
100-00-52100-400-000	POLICE EQUIP LEASE	0.00	0.00	2000.00	2000.00
100-00-52100-510-000	POLICE LIABILITY INSURANCE	0.00	8528.56	16211.00	7682.44
100-00-52100-520-000	POLICE WORKMAN'S COMP	0.00	9691.00	8745.00	-946.00
100-00-52100-700-000	POLICE WELLNESS GRANT EXPENSE	278.35	278.35	0.00	-278.35
100-00-52185-000-000	POLICE INVESTIGATION EXP	105.50	1451.48	3500.00	2048.52
100-00-52190-000-000	COMMUNICATION ACCESS SERV	0.00	1543.97	16000.00	14456.03
TOTAL POLICE EXPENSES		67820.85	770816.56	913919.00	143102.44
100-00-52110-110-000	POLICE CHIEF WAGES/SALARIES	7307.60	87391.20	95000.00	7608.80
100-00-52110-130-000	POLICE CHIEF PAYROLL TAXES	505.62	6086.50	6936.00	849.50
100-00-52110-131-000	POLICE CHIEF RETIREMENT	1096.88	13117.52	13555.00	437.48
100-00-52110-132-000	POLICE CHIEF HEALTH	1830.18	24825.84	21962.00	-2863.84
100-00-52110-133-000	POLICE CHIEF LIFE	34.32	800.05	403.00	-397.05
100-00-52110-135-000	POLICE CHIEF HRA BENEFITS	72.30	72.30	2890.00	2817.70
100-00-52110-331-000	POLICE CHIEF TRAINING	0.00	639.30	3500.00	2860.70
100-00-52110-333-000	POLICE CHIEF UNIFORMS	0.00	864.19	650.00	-214.19
TOTAL POLICE CHIEF EXPENSES		10846.90	133796.90	144896.00	11099.10

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100-00-52170-000-000	BOAT PATROL	0.00	1727.55	0.00	-1727.55
100-00-52175-000-000	CIVIL AIR PATROL	0.00	2500.00	2500.00	0.00
100-00-52200-290-000	FIRE CONTRACT & CONSULT	0.00	57054.30	45419.00	-11635.30
100-00-52300-000-000	AMBULANCE	0.00	88113.75	123668.00	35554.25
100-00-53300-110-000	PUBLIC WKS WAGES/SALARIES	29828.44	402755.61	299052.00	-103703.61
100-00-53300-130-000	PUBLIC WKS PAYROLL TAXES	2198.78	30100.74	22878.00	-7222.74
100-00-53300-131-000	PUBLIC WKS RETIREMENT	1896.76	23777.53	20784.00	-2993.53
100-00-53300-132-000	PUBLIC WKS HEALTH INSURANCE	6852.03	39102.32	26784.00	-12318.32
100-00-53300-133-000	PUBLIC WKS LIFE INSURANCE	100.04	2802.10	1480.00	-1322.10
100-00-53300-135-000	PUBLIC WKS HRA BENEFITS	202.39	1275.83	3618.00	2342.17
100-00-53300-510-000	PUBLIC WKS PROP/LIAB INSURANCE	0.00	18804.16	30847.00	12042.84
100-00-53300-520-000	PUBLIC WKS WORKMAN'S COMP	0.00	5012.00	8828.00	3816.00
TOTAL PUBLIC WKS EXPENSE		41078.44	523630.29	414271.00	-109359.29
100-00-53310-155-000	STREET EMPLOYMENT SCREENING	72.50	251.00	550.00	299.00
100-00-53310-220-000	STREET UTILITIES	475.62	6361.42	5000.00	-1361.42
100-00-53310-223-000	STREET TELEPHONE	209.51	3593.86	4000.00	406.14
100-00-53310-230-000	STREET MAINTENANCE	101.68	14532.23	31000.00	16467.77
100-00-53310-231-000	STREET EQUIP MAINTENANCE	795.52	34496.19	50000.00	15503.81
100-00-53310-232-000	STREET VEHICLE MAINTENANC	0.00	1487.51	2500.00	1012.49
100-00-53310-233-000	STREET FUEL & OIL	2357.37	21138.62	20000.00	-1138.62
100-00-53310-234-000	STREET SHOP SUPPLIES	311.59	5420.31	6000.00	579.69
100-00-53310-236-000	STREET BLDG MAINTENANCE	0.00	3127.78	2500.00	-627.78
100-00-53310-290-000	STREET CONTRACT & CONSULT	0.00	0.00	8000.00	8000.00
100-00-53310-292-000	STREET SANITARY DISPOSAL	849.42	4254.52	2500.00	-1754.52
100-00-53310-310-000	STREET OFF SUPPLIES & EXP	207.00	1330.35	250.00	-1080.35
100-00-53310-311-000	STREET TECH & SUPPORT	0.00	252.99	0.00	-252.99
100-00-53310-312-000	STREET POSTAGE	0.00	120.16	75.00	-45.16
100-00-53310-320-000	STREET PUBLISHING & RECORDING	132.00	428.00	250.00	-178.00
100-00-53310-321-000	STREET DUES	0.00	75.48	0.00	-75.48
100-00-53310-331-000	STREET TRAINING	0.00	550.00	2000.00	1450.00
100-00-53310-333-000	STREET UNIFORMS	461.05	2977.15	2500.00	-477.15
100-00-53310-340-000	STREET OPERATING SUPPLIES	32.00	737.77	250.00	-487.77
100-00-53310-352-000	STREET TOOLS	476.65	3183.01	3500.00	316.99
100-00-53310-361-000	STREET SAFETY EQUIP	1.94	858.57	1000.00	141.43
100-00-53310-362-000	STREET SAFETY CLOTHING	0.00	14.99	0.00	-14.99
100-00-53310-370-000	STREET SNOW REMOVAL MATERIALS	6425.65	42042.18	50000.00	7957.82
100-00-53310-371-000	STREET SIGNAGE	0.00	3141.78	2000.00	-1141.78
100-00-53420-000-000	STREET LIGHTING	4467.30	45834.11	50000.00	4165.89
TOTAL STREET EXPENSES		17376.80	196209.98	243875.00	47665.02
100-00-53510-000-000	AIRPORT SUPPORT	0.00	30000.00	30000.00	0.00
100-00-53610-000-000	SEWER EXPENSES	639.51	1769.91	5000.00	3230.09
100-00-53620-000-000	REFUSE & GARBAGE COLLECTION	9289.42	84489.15	92185.00	7695.85

Acct. Nbr.	Short Description	2025 November	2025 Actual 11/30/2025	2025 Budget	Budget Status
100-00-53640-000-000	WEED & NUISANCE CONTROL	0.00	-1538.38	5234.00	6772.38
100-00-54100-000-000	ANIMAL CONTROL	0.00	0.00	100.00	100.00
100-00-55110-000-000	LIBRARY	0.00	58513.00	58513.00	0.00
100-00-55200-110-000	PARKS WAGES/SALARIES	2475.90	42090.30	55599.00	13508.70
100-00-55200-130-000	PARK PAYROLL TAXES	172.37	2969.95	4253.00	1283.05
100-00-55200-131-000	PARKS RETIREMENT	172.08	2925.32	3864.00	938.68
100-00-55200-132-000	PARKS HEALTH INSURANCE	446.39	6203.57	5357.00	-846.57
100-00-55200-133-000	PARKS LIFE INSURANCE	4.38	170.12	48.00	-122.12
100-00-55200-135-000	PARKS HRA BENEFITS	0.00	0.00	728.00	728.00
100-00-55200-136-000	PARKS FITNESS BENEFIT	30.00	300.00	360.00	60.00
100-00-55200-220-000	PARKS UTILITIES	208.24	2105.89	2500.00	394.11
100-00-55200-223-000	PARKS TELEPHONE	0.00	720.00	720.00	0.00
100-00-55200-225-000	PARKS REFUGE & GARBAGE COLLECT	100.26	600.39	1500.00	899.61
100-00-55200-231-000	PARKS EQUIP MAINTENANCE	0.00	1024.84	500.00	-524.84
100-00-55200-232-000	PARKS VEHICLE MAINT	0.00	116.99	250.00	133.01
100-00-55200-233-000	PARKS FUEL & OIL	0.00	291.51	0.00	-291.51
100-00-55200-235-000	PARKS ICE RINK MAINT	0.00	652.59	500.00	-152.59
100-00-55200-291-000	PARKS CLEANING SERVICE	1995.00	14965.00	7500.00	-7465.00
100-00-55200-340-000	PARKS OPERATING SUPPLIES	9.00	1565.44	1500.00	-65.44
100-00-55200-351-000	PARKS MAINTENANCE & EXP	97.50	5737.42	500.00	-5237.42
TOTAL PARKS EXPENSES		5711.12	82439.33	85679.00	3239.67
100-00-55450-110-000	BEACH WAGES/SALARIES	0.00	400.00	600.00	200.00
100-00-55450-130-000	BEACH PAYROLL TAXES	0.00	30.60	0.00	-30.60
100-00-55450-220-000	BEACH UTILITIES	123.85	1499.06	1200.00	-299.06
100-00-55450-223-000	BEACH TELEPHONE	0.00	225.91	0.00	-225.91
100-00-55450-230-000	BEACH MAINTENANCE	0.00	632.97	500.00	-132.97
100-00-55450-291-000	BEACH CLEANING SERVICE	0.00	3580.00	3000.00	-580.00
100-00-55450-292-000	BEACH SANITARY DISPOSAL	0.00	502.14	500.00	-2.14
100-00-55450-310-000	BEACH SUPPLIES & EXP	100.00	1502.45	1000.00	-502.45
100-00-55450-320-000	BEACH PUBLISHING & RECORDING	0.00	312.00	120.00	-192.00
TOTAL BEACH EXPENSES		223.85	8685.13	6920.00	-1765.13
100-00-55460-220-000	DEPOT UTILITIES	237.45	3766.24	4500.00	733.76
100-00-55460-236-000	DEPOT BUILDING MAINTENANCE	0.00	1389.90	500.00	-889.90
100-00-55460-291-000	DEPOT CLEANING SERVICE	1085.00	9400.00	12000.00	2600.00
100-00-55460-310-000	DEPOT SUPPLIES & EXP	18.00	716.98	1000.00	283.02
TOTAL DEPOT EXPENSES		1340.45	15273.12	18000.00	2726.88
100-00-55470-000-000	RECREATION PROGRAM & EVENTS	353.42	853.42	2068.00	1214.58
100-00-56720-000-000	TID AMINISTRATIVE EXPE	0.00	300.00	300.00	0.00

Acct. Nbr.	Short Description	2025 November	2025 Actual 11/30/2025	2025 Budget	Budget Status
100-00-56900-110-000	ZONING WAGES/SALARIES	0.00	0.00	43801.00	43801.00
100-00-56900-130-000	ZONING PAYROLL TAXES	0.00	0.00	3351.00	3351.00
100-00-56900-131-000	ZONING RETIREMENT	0.00	0.00	3044.00	3044.00
100-00-56900-132-000	ZONING HEALTH INSURANCE	0.00	0.00	5356.00	5356.00
100-00-56900-133-000	ZONING LIFE INSURANCE	0.00	110.20	101.00	-9.20
100-00-56900-223-000	ZONING TELEPHONE	20.61	226.54	300.00	73.46
100-00-56900-290-000	ZONING CONTRACT & CONSULT	4301.40	11015.70	20000.00	8984.30
100-00-56900-300-000	ZONING SURVEY SERVICES	0.00	1875.00	0.00	-1875.00
100-00-56900-310-000	ZONING SUPPLIES & EXP	0.00	30.50	250.00	219.50
100-00-56900-311-000	ZONING TECHNOLOGY & SUPPORT	17.00	9015.66	10000.00	984.34
100-00-56900-312-000	ZONING POSTAGE	3.84	22.47	250.00	227.53
100-00-56900-320-000	ZONING PUBLISHING & RECORDING	0.00	1268.95	1500.00	231.05
TOTAL ZONING EXPENSES		4342.85	23565.02	87953.00	64387.98
100-00-56940-000-000	ROOM TAX EXPENSE	49968.13	97050.01	94500.00	-2550.01
100-00-56960-000-000	WATER & GROUND TESTING	0.00	2002.61	1500.00	-502.61
100-00-57327-000-000	STREET - LOCAL OUTLAY	0.00	256.25	0.00	-256.25
100-00-58500-000-000	DEBT ISSUANCE COSTS	0.00	546.77	0.00	-546.77
100-00-59200-000-000	TRANSFER TO OTHER FUNDS	0.00	0.00	67258.00	67258.00
TOTAL EXPENSES		252504.54	2691668.88	2982534.00	290865.12
TOTAL REVENUES		280462.94	2780966.09	2976184.00	-195217.91
DIFFERENCE		27958.40	89297.21	-6350.00	-486083.03

Acct. Nbr.	Short Description	2024 Actual 11/30/2024	2025 Actual 11/30/2025	Difference
100-00-41110-000-000	GENERAL PROPERTY TAXES	0.00	1025861.00	1025861.00
100-00-41150-000-000	PUBLIC ACCOMMODATION TAX	98913.29	142611.02	43697.73
100-00-41160-000-000	PREMIER AREA RESORT TAX	288274.02	317084.26	28810.24
100-00-41310-000-000	PILOT - LIGHT & WATER	167024.18	160900.74	-6123.44
100-00-41320-000-000	PILOT - TAX EXEMPT ORG	42592.98	25103.24	-17489.74
100-00-41330-000-000	PILOT - Eagle River Golf Cours	70000.00	70000.00	0.00
100-00-43410-000-000	SHARED REVENUE	129081.86	133463.55	4381.69
100-00-43420-000-000	2% FIRE DUES RECD	9802.53	11635.30	1832.77
100-00-43430-000-000	COMPUTER EXEMPT STATE AID	5852.05	5852.05	0.00
100-00-43450-000-000	VIDEO SERVICE PROVIDER REVENUE	4898.02	9596.28	4698.26
100-00-43520-000-000	LAW ENFORCEMENT IMPROVEMENT	6192.00	1920.00	-4272.00
100-00-43530-000-000	GENERAL TRANSPORTATION AIDS	275636.58	284586.32	8949.74
100-00-43534-000-000	LOCAL ROAD IMPROVEMENT PROGRAM	0.00	7343.96	7343.96
100-00-43540-000-000	RECYCLING GRANT	3330.18	3927.98	597.80
100-00-43690-000-000	PERSONAL PROPERTY STATE AID	0.00	65919.99	65919.99
100-00-44110-000-000	CABLE FRANCHISE FEE	15765.04	15537.93	-227.11
100-00-44120-000-000	LIQUOR LICENSES	12947.38	13005.12	57.74
100-00-44130-000-000	OPERATOR LICENSES	4250.00	3870.00	-380.00
100-00-44140-000-000	CIGARETTE LICENSES	1200.00	1224.99	24.99
100-00-44150-000-000	DIRECT SALE PERMITS	1025.00	1360.00	335.00
100-00-44160-000-000	SANITARY HAULER PERMIT	300.00	525.00	225.00
100-00-44170-000-000	TAXI LICENSE	155.00	125.00	-30.00
100-00-44180-000-000	PICNIC LICENSE	270.00	270.00	0.00
100-00-44200-000-000	PET LICENSES	467.61	469.69	2.08
100-00-44210-000-000	SHORT TERM RENTAL LICENSE	0.00	4000.00	4000.00
100-00-44400-000-000	ZONING PERMITS	7585.00	14306.68	6721.68
100-00-44500-000-000	EXCAVATING PERMITS	1225.00	4975.00	3750.00
100-00-44900-000-000	TAX EXEMPT PARCEL FEES	495.00	0.00	-495.00
100-00-45100-000-000	LAW & ORDINANCE VIOLATIONS	6085.54	5668.77	-416.77
100-00-45221-000-000	POLICE INVESTIG FORFEITURE	1217.67	389.35	-828.32
100-00-46110-000-000	PUBLICATIONS	344.00	340.00	-4.00
100-00-46200-000-000	PUBLIC SAFETY	-800.00	2500.00	3300.00
100-00-46310-000-000	STREET MAINTENANCE	3227.13	4203.34	976.21
100-00-46400-000-000	SANITATION & UTILITIES	200.36	0.00	-200.36
100-00-46420-000-000	GARBAGE COLLECTION	99613.33	106967.59	7354.26
100-00-46440-000-000	WEED CONTROL	0.00	125.00	125.00
100-00-46720-000-000	PARK - RENTAL FEES	575.00	100.00	-475.00
100-00-46750-000-000	SWIM LESSONS	740.00	825.00	85.00
100-00-47400-000-000	INTERGOV CHARGES FOR SERV	50000.00	50000.00	0.00
100-00-48100-000-000	INTEREST INCOME	78006.66	82213.55	4206.89
100-00-48200-000-000	RENT	23100.00	26165.00	3065.00
100-00-48210-000-000	LEASE REVENUE	2215.00	1000.00	-1215.00
100-00-48309-000-000	SALE OF OTHER EQUIP & PROPERTY	20904.00	53320.00	32416.00
100-00-48400-000-000	INSURANCE RECOVERIES - OTHER	7091.00	8510.00	1419.00
100-00-48900-000-000	OTHER MISC. REVENUE	3916.45	551.39	-3365.06
100-00-49100-200-000	PROCEEDS FROM LT DEPT	0.00	112612.00	112612.00
TOTAL REVENUES		1443718.86	2780966.09	1337247.23

Acct. Nbr.	Short Description	2024 Actual 11/30/2024	2025 Actual 11/30/2025	Difference
100-00-51100-110-000	CITY COUNCIL WAGES/SALARIES	17325.00	17325.00	0.00
100-00-51100-130-000	CITY COUNCIL PAYROLL TAXES	1325.28	1325.28	0.00
100-00-51100-311-000	CITY COUNCIL TECH & SUPPORT	0.00	2736.24	2736.24
100-00-51100-321-000	GENERAL DUES & SUBSCRIPTIONS	0.00	1567.21	1567.21
100-00-51300-210-000	LEGAL COUNSELING	6600.00	9360.00	2760.00
100-00-51410-110-000	MAYOR WAGES/SALARIES	19250.00	20125.00	875.00
100-00-51410-130-000	MAYOR PAYROLL TAXES	1472.68	1539.61	66.93
100-00-51410-131-000	MAYOR RETIREMENT	1328.25	486.52	-841.73
100-00-51410-133-000	MAYOR LIFE INSURANCE	61.06	55.24	-5.82
100-00-51410-223-000	MAYOR TELEPHONE	0.00	41.22	41.22
100-00-51410-310-000	MAYOR SUPPLIES & EXPENSES	0.00	32.68	32.68
100-00-51410-311-000	MAYOR TECHNOLOGY & SUPPORT	0.00	259.76	259.76
100-00-51415-110-000	ADMINISTRATOR WAGES/SALARIES	78382.85	81591.92	3209.07
100-00-51415-130-000	ADMINISTRATOR PAYROLL TAXES	5862.78	6057.88	195.10
100-00-51415-131-000	ADMINISTRATOR RETIREMENT	5408.43	5619.84	211.41
100-00-51415-132-000	ADMINISTRATOR HEALTH INSURANCE	9733.44	9894.44	161.00
100-00-51415-133-000	ADMINISTRATOR LIFE INSURANCE	118.19	250.82	132.63
100-00-51415-135-000	ADMINISTRATOR HRA BENEFITS	1040.62	2847.50	1806.88
100-00-51415-223-000	ADMINISTRATOR TELEPHONE	205.80	226.63	20.83
100-00-51415-280-000	ADMINISTRATOR EQUIP LEASE & SU	173.97	39.64	-134.33
100-00-51415-310-000	ADMINISTRATOR SUPPLIES & EXP	1741.43	804.33	-937.10
100-00-51415-311-000	ADMIN - TECHNOLOGY & SUPPORT	1381.10	810.15	-570.95
100-00-51415-312-000	ADMINISTRATOR POSTAGE	526.68	0.00	-526.68
100-00-51415-320-000	ADMINISTRATOR PUB & RECORDING	59.00	104.00	45.00
100-00-51415-321-000	MEMBESHIP/SUBSCRIPTIONS DUES	601.00	70.00	-531.00
100-00-51415-331-000	ADMINISTRATOR TRAINING & MILEA	2863.91	854.35	-2009.56
100-00-51420-110-000	CLERK WAGES/SALARIES	63112.76	66402.84	3290.08
100-00-51420-130-000	CLERK PAYROLL TAXES	4670.22	4888.06	217.84
100-00-51420-131-000	CLERK RETIREMENT	4332.81	4610.03	277.22
100-00-51420-132-000	CLERK HEALTH INSURANCE	9733.44	10148.95	415.51
100-00-51420-133-000	CLERK LIFE INSURANCE	161.44	333.90	172.46
100-00-51420-135-000	CLERK HRA BENEFITS	289.20	0.00	-289.20
100-00-51420-156-000	CLERK BACKGROUND CK/LICENSING	1323.00	706.25	-616.75
100-00-51420-223-000	CLERK TELEPHONE	411.56	453.17	41.61
100-00-51420-280-000	CLERK EQUIP LEASE & SUPPLIES	173.97	0.00	-173.97
100-00-51420-310-000	CLERK OFFICE SUPPLIES	2426.87	566.71	-1860.16
100-00-51420-311-000	CLERK TECHNOLOGY & SUPPORT	824.06	1844.54	1020.48
100-00-51420-312-000	CLERK POSTAGE	592.38	0.00	-592.38
100-00-51420-314-000	CLERK PRINTING EXPENSE	0.00	41.99	41.99
100-00-51420-320-000	CLERK PUBLISHING & REC EXP	6779.10	5896.08	-883.02
100-00-51420-321-000	CLERK DUES & SUBSCRIPTIONS	506.92	220.00	-286.92
100-00-51420-331-000	CLERK TRAINING & MILEAGE	1160.93	615.50	-545.43
100-00-51420-340-000	CLERK OPERATING SUPPLIES	21.20	30.00	8.80
100-00-51440-110-000	ELECTIONS WAGES/SALARIES	10226.25	3611.25	-6615.00
100-00-51440-290-000	ELECTIONS CONTRACT & CONSULT	0.00	250.00	250.00
100-00-51440-312-000	ELECTION POSTAGE	503.60	320.00	-183.60
100-00-51440-313-000	ELECTION SUPPLIES & MAINT	1789.56	756.82	-1032.74

Acct. Nbr.	Short Description	2024 Actual 11/30/2024	2025 Actual 11/30/2025	Difference
100-00-51440-320-000	ELECTIONS PUBLISHING & RECORD	78.00	79.00	1.00
100-00-51440-331-000	ELECTION TRAINING & MILEAGE	0.00	122.50	122.50
100-00-51510-211-000	ACCOUNTING AUDITOR	60304.75	53091.99	-7212.76
100-00-51520-110-000	TREASURER WAGES/SALARIES	57984.44	59586.25	1601.81
100-00-51520-130-000	TREASURER PAYROLL TAXES	3687.96	3837.28	149.32
100-00-51520-131-000	TREASURER RETIREMENT	4000.87	4141.14	140.27
100-00-51520-132-000	TREASURER HEALTH INSURANCE	19953.60	19774.59	-179.01
100-00-51520-133-000	TREASURER LIFE INSURANCE	276.74	646.82	370.08
100-00-51520-135-000	TREASURER HRA BENEFITS	0.00	2896.77	2896.77
100-00-51520-136-000	TREASURER FITNESS BENEFIT	0.00	30.00	30.00
100-00-51520-223-000	TREASURER TELEPHONE	411.55	516.78	105.23
100-00-51520-280-000	TREASURER EQUIP LEASE & SUPPLI	412.88	0.00	-412.88
100-00-51520-310-000	TREASURER SUPPLIES & EXP	2605.66	1364.90	-1240.76
100-00-51520-311-000	TREASURER TECHNOLOGY & SUPPORT	4971.01	5811.55	840.54
100-00-51520-312-000	TREASURER POSTAGE	551.78	0.00	-551.78
100-00-51520-315-000	REAL ESTATE TAX POSTAGE	0.00	1753.02	1753.02
100-00-51520-316-000	REAL ESTATE TAX PREP	0.00	87.54	87.54
100-00-51520-321-000	TREASURER DUES & SUBSCRIPTIONS	850.93	494.00	-356.93
100-00-51520-331-000	TREASURER TRAINING & MILEAGE	2549.68	1404.71	-1144.97
100-00-51520-339-000	BANK SERVICE CHGS	1329.95	1263.97	-65.98
100-00-51530-110-000	ASSMT OF PROPERTY	32558.73	9625.00	-22933.73
100-00-51530-320-000	ASSMT OF PROP PUBLISH & RECORD	1862.34	653.03	-1209.31
100-00-51530-331-000	ASSMT OF PROPERTY TRAINING	0.00	50.00	50.00
100-00-51600-135-000	GENERAL BUILDING COBRA PAYMENT	0.00	920.00	920.00
100-00-51600-220-000	GEN BUILDING UTILITIES	11824.88	12961.12	1136.24
100-00-51600-223-000	GEN BUILDING TELEPHONE	2461.66	2464.18	2.52
100-00-51600-280-000	GEN BUILDING EQUIP LEASE	0.00	1999.48	1999.48
100-00-51600-291-000	GEN BUILDING CLEANING SERVICE	8761.10	6490.00	-2271.10
100-00-51600-292-000	GEN BUILDING SANITARY DISPOSAL	2482.82	1264.22	-1218.60
100-00-51600-310-000	GEN BUILDING SUPPLIES	1677.49	3756.47	2078.98
100-00-51600-311-000	GEN BUILDING TECH & SUPPORT	0.00	3499.85	3499.85
100-00-51600-312-000	GEN BUILDING POSTAGE	0.00	1131.78	1131.78
100-00-51600-351-000	GEN BUILDING MAINTENANCE & EXP	12927.36	9435.23	-3492.13
100-00-51600-520-000	GEN BUILDING WORKMAN'S COMP	408.00	956.00	548.00
100-00-51938-510-000	GEN BUILDING PROP/LIAB INS	42437.00	39180.52	-3256.48
100-00-51980-000-000	LATE PENALTIES & FEES	7.29	515.00	507.71
100-00-51991-000-000	MISCELLANEOUS EXP	821.56	-3911.83	-4733.39
100-00-52100-110-000	POLICE WAGES/SALARIES	403225.21	443322.53	40097.32
100-00-52100-115-000	POLICE OVERTIME	22479.27	22544.17	64.90
100-00-52100-130-000	POLICE PAYROLL TAXES	30315.69	33495.38	3179.69
100-00-52100-131-000	POLICE RETIREMENT	57549.64	65904.14	8354.50
100-00-52100-132-000	POLICE HEALTH INSURANCE	104026.14	110684.43	6658.29
100-00-52100-133-000	POLICE LIFE INSURANCE	378.39	883.05	504.66
100-00-52100-135-000	POLICE HRA BENEFITS	7882.53	9853.21	1970.68
100-00-52100-136-000	POLICE FITNESS BENEFIT	630.00	210.00	-420.00
100-00-52100-155-000	POLICE EMPLOYMENT SCREENING	555.00	469.48	-85.52
100-00-52100-200-000	POLICE COMMUNITY RELATIONS	369.82	534.84	165.02

Acct. Nbr.	Short Description	2024 Actual 11/30/2024	2025 Actual 11/30/2025	Difference
100-00-52100-210-000	POLICE LEGAL	12013.01	8720.00	-3293.01
100-00-52100-223-000	POLICE TELEPHONE	9665.06	12412.59	2747.53
100-00-52100-231-000	POLICE EQUIP MAINTENANCE	554.16	3584.75	3030.59
100-00-52100-232-000	POLICE VEHICLE MAINTENANC	4272.66	9636.01	5363.35
100-00-52100-233-000	POLICE FUEL & OIL	8869.28	9168.80	299.52
100-00-52100-236-000	POLICE BLDG MAINT	0.00	1713.26	1713.26
100-00-52100-280-000	POLICE EQUIP LEASE & SUPPLIES	455.83	767.73	311.90
100-00-52100-310-000	POLICE SUPPLIES & EXP	1008.10	621.42	-386.68
100-00-52100-312-000	POLICE POSTAGE	194.13	172.54	-21.59
100-00-52100-331-000	POLICE TRAINING	7716.18	5803.48	-1912.70
100-00-52100-332-000	POLICE TRAVEL	51.81	1001.38	949.57
100-00-52100-333-000	POLICE UNIFORMS	2691.62	972.55	-1719.07
100-00-52100-334-000	POLICE OFFICER SUPPLIES	159.73	95.17	-64.56
100-00-52100-335-000	POLICE MEMBERSHIPS/DUES & SUBS	200.00	425.00	225.00
100-00-52100-336-000	POLICE CLOTHING EXPENSE	1254.61	6018.88	4764.27
100-00-52100-351-000	POLICE BUILDING MAINTENANCE	0.00	147.50	147.50
100-00-52100-353-000	POLICE FIREARMS & SUPPLIES	1149.56	160.91	-988.65
100-00-52100-400-000	POLICE EQUIP LEASE	431.25	0.00	-431.25
100-00-52100-510-000	POLICE LIABILITY INSURANCE	7509.00	8528.56	1019.56
100-00-52100-520-000	POLICE WORKMAN'S COMP	8255.00	9691.00	1436.00
100-00-52100-700-000	POLICE WELLNESS GRANT EXPENSE	0.00	278.35	278.35
100-00-52110-110-000	POLICE CHIEF WAGES/SALARIES	77745.20	87391.20	9646.00
100-00-52110-130-000	POLICE CHIEF PAYROLL TAXES	5333.22	6086.50	753.28
100-00-52110-131-000	POLICE CHIEF RETIREMENT	11133.19	13117.52	1984.33
100-00-52110-132-000	POLICE CHIEF HEALTH	25651.67	24825.84	-825.83
100-00-52110-133-000	POLICE CHIEF LIFE	265.63	800.05	534.42
100-00-52110-135-000	POLICE CHIEF HRA BENEFITS	5016.43	72.30	-4944.13
100-00-52110-331-000	POLICE CHIEF TRAINING	2602.32	639.30	-1963.02
100-00-52110-333-000	POLICE CHIEF UNIFORMS	1193.01	864.19	-328.82
100-00-52170-000-000	BOAT PATROL	0.00	1727.55	1727.55
100-00-52175-000-000	CIVIL AIR PATROL	2500.00	2500.00	0.00
100-00-52185-000-000	POLICE INVESTIGATION EXP	3337.24	1451.48	-1885.76
100-00-52190-000-000	COMMUNICATION ACCESS SERV	4338.80	1543.97	-2794.83
100-00-52200-290-000	FIRE CONTRACT & CONSULT	50797.38	57054.30	6256.92
100-00-52300-000-000	AMBULANCE	117485.00	88113.75	-29371.25
100-00-53100-000-000	LEASE EXPENSE	150.00	0.00	-150.00
100-00-53300-110-000	PUBLIC WKS WAGES/SALARIES	262409.02	402755.61	140346.59
100-00-53300-130-000	PUBLIC WKS PAYROLL TAXES	19577.34	30100.74	10523.40
100-00-53300-131-000	PUBLIC WKS RETIREMENT	15567.32	23777.53	8210.21
100-00-53300-132-000	PUBLIC WKS HEALTH INSURANCE	23790.91	39102.32	15311.41
100-00-53300-133-000	PUBLIC WKS LIFE INSURANCE	1458.94	2802.10	1343.16
100-00-53300-135-000	PUBLIC WKS HRA BENEFITS	1817.92	1275.83	-542.09
100-00-53300-510-000	PUBLIC WKS PROP/LIAB INSURANCE	13120.00	18804.16	5684.16
100-00-53300-520-000	PUBLIC WKS WORKMAN'S COMP	6502.00	5012.00	-1490.00
100-00-53310-155-000	STREET EMPLOYMENT SCREENING	215.50	251.00	35.50
100-00-53310-220-000	STREET UTILITIES	4382.99	6361.42	1978.43
100-00-53310-223-000	STREET TELEPHONE	2368.24	3593.86	1225.62

Acct. Nbr.	Short Description	2024 Actual 11/30/2024	2025 Actual 11/30/2025	Difference
100-00-53310-230-000	STREET MAINTENANCE	92390.51	14532.23	-77858.28
100-00-53310-231-000	STREET EQUIP MAINTENANCE	28246.50	34496.19	6249.69
100-00-53310-232-000	STREET VEHICLE MAINTENANC	2008.04	1487.51	-520.53
100-00-53310-233-000	STREET FUEL & OIL	14928.39	21138.62	6210.23
100-00-53310-234-000	STREET SHOP SUPPLIES	3178.68	5420.31	2241.63
100-00-53310-236-000	STREET BLDG MAINTENANCE	2958.13	3127.78	169.65
100-00-53310-292-000	STREET SANITARY DISPOSAL	7636.20	4254.52	-3381.68
100-00-53310-310-000	STREET OFF SUPPLIES & EXP	228.17	1330.35	1102.18
100-00-53310-311-000	STREET TECH & SUPPORT	292.50	252.99	-39.51
100-00-53310-312-000	STREET POSTAGE	72.30	120.16	47.86
100-00-53310-320-000	STREET PUBLISHING & RECORDING	520.00	428.00	-92.00
100-00-53310-321-000	STREET DUES	0.00	75.48	75.48
100-00-53310-331-000	STREET TRAINING	451.83	550.00	98.17
100-00-53310-333-000	STREET UNIFORMS	686.40	2977.15	2290.75
100-00-53310-340-000	STREET OPERATING SUPPLIES	2143.34	737.77	-1405.57
100-00-53310-352-000	STREET TOOLS	1380.06	3183.01	1802.95
100-00-53310-361-000	STREET SAFETY EQUIP	1057.34	858.57	-198.77
100-00-53310-362-000	STREET SAFETY CLOTHING	0.00	14.99	14.99
100-00-53310-370-000	STREET SNOW REMOVAL MATERIALS	25259.87	42042.18	16782.31
100-00-53310-371-000	STREET SIGNAGE	1093.66	3141.78	2048.12
100-00-53420-000-000	STREET LIGHTING	44071.83	45834.11	1762.28
100-00-53430-000-000	SIDEWALK REPAIR & REPLACEMENT	3856.74	0.00	-3856.74
100-00-53510-000-000	AIRPORT SUPPORT	30000.00	30000.00	0.00
100-00-53610-000-000	SEWER EXPENSES	-581.20	1769.91	2351.11
100-00-53620-000-000	REFUSE & GARBAGE COLLECTION	80196.21	84489.15	4292.94
100-00-53640-000-000	WEED & NUISANCE CONTROL	14860.93	-1538.38	-16399.31
100-00-55110-000-000	LIBRARY	58513.00	58513.00	0.00
100-00-55200-110-000	PARKS WAGES/SALARIES	47369.93	42090.30	-5279.63
100-00-55200-130-000	PARK PAYROLL TAXES	3407.93	2969.95	-437.98
100-00-55200-131-000	PARKS RETIREMENT	3239.71	2925.32	-314.39
100-00-55200-132-000	PARKS HEALTH INSURANCE	7031.65	6203.57	-828.08
100-00-55200-133-000	PARKS LIFE INSURANCE	79.16	170.12	90.96
100-00-55200-136-000	PARKS FITNESS BENEFIT	300.00	300.00	0.00
100-00-55200-220-000	PARKS UTILITIES	2252.70	2105.89	-146.81
100-00-55200-223-000	PARKS TELEPHONE	720.00	720.00	0.00
100-00-55200-225-000	PARKS REFUGE & GARBAGE COLLECT	481.44	600.39	118.95
100-00-55200-231-000	PARKS EQUIP MAINTENANCE	202.35	1024.84	822.49
100-00-55200-232-000	PARKS VEHICLE MAINT	7.99	116.99	109.00
100-00-55200-233-000	PARKS FUEL & OIL	0.00	291.51	291.51
100-00-55200-235-000	PARKS ICE RINK MAINT	168.00	652.59	484.59
100-00-55200-291-000	PARKS CLEANING SERVICE	9185.00	14965.00	5780.00
100-00-55200-340-000	PARKS OPERATING SUPPLIES	3295.57	1565.44	-1730.13
100-00-55200-351-000	PARKS MAINTENANCE & EXP	3000.64	5737.42	2736.78
100-00-55200-830-000	PARKS OUTLAY	0.00	0.00	0.00
100-00-55450-110-000	BEACH WAGES/SALARIES	6204.03	400.00	-5804.03
100-00-55450-130-000	BEACH PAYROLL TAXES	474.62	30.60	-444.02
100-00-55450-220-000	BEACH UTILITIES	1484.90	1499.06	14.16

Acct. Nbr.	Short Description	2024 Actual 11/30/2024	2025 Actual 11/30/2025	Difference
100-00-55450-223-000	BEACH TELEPHONE	65.83	225.91	160.08
100-00-55450-230-000	BEACH MAINTENANCE	317.92	632.97	315.05
100-00-55450-291-000	BEACH CLEANING SERVICE	3870.00	3580.00	-290.00
100-00-55450-292-000	BEACH SANITARY DISPOSAL	832.85	502.14	-330.71
100-00-55450-310-000	BEACH SUPPLIES & EXP	1692.07	1502.45	-189.62
100-00-55450-320-000	BEACH PUBLISHING & RECORDING	416.00	312.00	-104.00
100-00-55460-220-000	DEPOT UTILITIES	3952.09	3766.24	-185.85
100-00-55460-236-000	DEPOT BUILDING MAINTENANCE	20.00	1389.90	1369.90
100-00-55460-291-000	DEPOT CLEANING SERVICE	11135.00	9400.00	-1735.00
100-00-55460-310-000	DEPOT SUPPLIES & EXP	977.17	716.98	-260.19
100-00-55470-000-000	RECREATION PROGRAM & EVENTS	2523.87	853.42	-1670.45
100-00-56720-000-000	TID AMINISTRATIVE EXPE	6274.00	300.00	-5974.00
100-00-56900-133-000	ZONING LIFE INSURANCE	0.00	110.20	110.20
100-00-56900-223-000	ZONING TELEPHONE	205.75	226.54	20.79
100-00-56900-290-000	ZONING CONTRACT & CONSULT	0.00	11015.70	11015.70
100-00-56900-300-000	ZONING SURVEY SERVICES	0.00	1875.00	1875.00
100-00-56900-310-000	ZONING SUPPLIES & EXP	608.94	30.50	-578.44
100-00-56900-311-000	ZONING TECHNOLOGY & SUPPORT	0.00	9015.66	9015.66
100-00-56900-312-000	ZONING POSTAGE	193.80	22.47	-171.33
100-00-56900-320-000	ZONING PUBLISHING & RECORDING	1012.97	1268.95	255.98
100-00-56940-000-000	ROOM TAX EXPENSE	75717.06	97050.01	21332.95
100-00-56960-000-000	WATER & GROUND TESTING	1959.29	2002.61	43.32
100-00-57327-000-000	STREET - LOCAL OUTLAY	5100.00	256.25	-4843.75
100-00-58500-000-000	DEBT ISSUANCE COSTS	0.00	546.77	546.77
TOTAL EXPENSES		2516552.38	2691668.88	175116.50
REVENUES VS EXPENSES		-1072833.52	89297.21	1162130.73

Acct. Nbr.	Short Description	2025 November	2025 Actual 11/30/2025	2025 Budget	Budget Status
150-00-22100-000-000	GOLF LESSONS & CLUB REPAIRS	0.00	0.00	0.00	0.00
150-00-22101-000-000	GIFT CERTIFICATE SALE	0.00	-4602.77	0.00	4602.77
150-00-22160-000-000	RANGE FOB DEPOSIT	0.00	-620.00	0.00	620.00
PAYABLE FROM RESTRICTED ASSETS		0.00	-5222.77	0.00	5222.77
150-00-44300-000-000	GREEN FEES	0.00	685164.05	725000.00	-39835.95
150-00-44301-000-000	BEVERAGE & FOOD	0.00	0.00	100.00	-100.00
150-00-44302-000-000	HANDICAP FEES	0.00	4032.00	3360.00	672.00
150-00-44303-000-000	PULL CARTS	0.00	849.33	1200.00	-350.67
150-00-44304-000-000	DRIVING RANGE FEES	0.00	46581.09	45000.00	1581.09
150-00-44305-000-000	MERCHANDISE SALES	0.00	80775.38	90000.00	-9224.62
150-00-44306-000-000	GOLF CLUB RENTAL	0.00	3933.70	3000.00	933.70
150-00-44307-000-000	AD & PROMOTIONAL SALES	0.00	11575.00	9575.00	2000.00
150-00-44308-000-000	CART FEE	0.00	212988.66	190000.00	22988.66
150-00-48100-000-000	INTEREST INCOME	661.98	6937.79	3000.00	3937.79
150-00-48200-000-000	RENT - CC RESTURANT	0.00	3000.00	1500.00	1500.00
150-00-48400-000-000	INSURANCE RECOVERIES	0.00	1000.00	0.00	1000.00
150-00-49100-000-000	MISC REVENUE	0.00	-2438.32	0.00	-2438.32
TOTAL REVENUES		661.98	1054398.68	1071735.00	-17336.32
150-00-52400-110-000	GOLF COURSE PRO SHOP WAGES	5110.40	132505.31	126629.00	-5876.31
150-00-52400-110-001	GOLF COURSE GROUNDS WAGES	12913.41	198563.09	186924.00	-11639.09
150-00-52400-130-000	GOLF COURSE PRO SHOP PAYROLL T	379.82	10008.66	9687.00	-321.66
150-00-52400-130-001	GOLF COURSE GROUNDS PAYROLL TA	970.09	14799.91	14300.00	-499.91
150-00-52400-131-000	GOLF COURSE PRO SHOP WRS	355.18	4256.53	4595.00	338.47
150-00-52400-131-001	GOLF COURSE GROUNDS WRS	674.60	7851.06	7926.00	74.94
150-00-52400-132-000	GOLF COURSE PRO SHOP HEALTH IN	892.78	10358.28	54768.00	44409.72
150-00-52400-132-001	GOLF COURSE GROUNDS HEALTH INS	2722.96	30494.68	32675.00	2180.32
150-00-52400-133-000	GOLF COURSE PRO SHOP LIFE INS	36.26	537.09	450.00	-87.09
150-00-52400-133-001	GOLF COURSE GROUNDS LIFE INSUR	31.16	514.89	507.00	-7.89
150-00-52400-150-000	GOLF COURSE WORK PERMIT	0.00	0.00	20.00	20.00
150-00-52400-210-000	GOLF COURSE LEGAL	140.00	320.00	200.00	-120.00
150-00-52400-220-000	GOLF COURSE UTILITIES	1062.54	10427.53	22000.00	11572.47
150-00-52400-223-000	GOLF COURSE TELEPHONE	164.70	3669.01	5800.00	2130.99
150-00-52400-230-000	GOLF COURSE BUILDING MAINT	15104.95	15104.95	0.00	-15104.95
150-00-52400-231-000	GOLF COURSE EQUIP MAINTENANCE	1107.50	8370.16	10250.00	1879.84
150-00-52400-232-000	GOLF COURSE VEHICLE MAINTENANC	0.00	0.00	1500.00	1500.00
150-00-52400-233-000	GOLF COURSE CLUB HOUSE MAINT	517.19	46572.43	10100.00	-36472.43
150-00-52400-234-000	GOLF COURSE GROUNDS MAINTENANC	0.00	7000.00	12600.00	5600.00
150-00-52400-235-000	GOLF COURSE RESTURANT MAINT	1925.00	7091.18	0.00	-7091.18
150-00-52400-236-000	GOLF COURSE GOLF CART MAINT	0.00	18198.46	3500.00	-14698.46
150-00-52400-241-000	GOLF COURSE FUEL & OIL	1968.42	17067.75	15000.00	-2067.75
150-00-52400-245-000	GOLF COURSE LANDSCAPING	-32.13	8384.16	17600.00	9215.84
150-00-52400-246-000	GOLF COURSE SEED & SOIL	0.00	4446.30	10000.00	5553.70
150-00-52400-247-000	GOLF COURSE IRRIGATION & DRAIN	191.82	17992.81	25000.00	7007.19
150-00-52400-248-000	GOLF COURSE PESTICIDES & FERT	0.00	41798.19	50000.00	8201.81
150-00-52400-250-000	GOLF COURSE ADVERTISING	118.00	17102.00	20000.00	2898.00
150-00-52400-290-000	GOLF COURSE CONTRACT SERVICES	0.00	4124.08	1200.00	-2924.08
150-00-52400-291-000	GOLF COURSE CLEANING SERVICE	500.00	8534.02	14000.00	5465.98
150-00-52400-292-000	GOLF COURSE GARBAGE SERVICE	482.40	2490.02	3500.00	1009.98
150-00-52400-302-000	GOLF COURSE HANDICAP FEE EXP	0.00	3449.00	3000.00	-449.00

Acct. Nbr.	Short Description	2025	2025 Actual	2025 Budget	Budget Status
		November	11/30/2025		
150-00-52400-311-000	GOLF COURSE TECHNOLOGY & SUPP	2220.18	3303.77	900.00	-2403.77
150-00-52400-312-000	GOLF COURSE POSTAGE	16.94	235.91	140.00	-95.91
150-00-52400-321-000	GOLF COURSE DUES/MEMBERSHIPS	-150.00	2120.66	4500.00	2379.34
150-00-52400-331-000	GOLF COURSE TRAINING/TRAVEL	0.00	3416.77	5200.00	1783.23
150-00-52400-332-000	GOLF COURSE OFFICE SUPPLIES	0.00	426.00	900.00	474.00
150-00-52400-333-000	GOLF COURSE STAFF UNIFORMS	0.00	704.54	750.00	45.46
150-00-52400-333-001	GOLF COURSE GROUNDS UNIFORMS	159.00	2216.27	1100.00	-1116.27
150-00-52400-338-000	GOLF COURSE CREDIT CARD FEES	408.78	21128.97	7500.00	-13628.97
150-00-52400-339-000	GOLF COURSE BANK SERVICE CHGS	30.00	430.00	250.00	-180.00
150-00-52400-340-000	GOLF COURSE OPERATING SUPPLIES	538.69	18829.72	10725.00	-8104.72
150-00-52400-340-001	GOLF COURSE GROUNDS OP SUPPLIE	0.00	0.00	1000.00	1000.00
150-00-52400-352-000	GOLF COURSE SHOP TOOLS	0.00	272.84	3000.00	2727.16
150-00-52400-390-000	GOLF COURSE MISC EXP	0.00	3156.45	100.00	-3056.45
150-00-52400-390-001	GOLF COURSE GROUNDS MISC EXPEN	0.00	680.45	100.00	-580.45
150-00-52400-400-000	GOLF COURSE MERCHANDISE EXP	0.00	50411.65	57000.00	6588.35
150-00-52400-510-000	GOLF COURSE PROP/LIAB INSURANC	477.00	14010.44	10219.00	-3791.44
150-00-52400-520-000	GOLF COURSE WORKMAN'S COMP	0.00	729.25	3600.00	2870.75
150-00-52400-530-000	GOLF COURSE UNEMPLOYMENT	0.00	7686.00	10000.00	2314.00
150-00-52400-610-000	GOLF COURSE PRINCIPAL	0.00	36742.50	42306.00	5563.50
150-00-52400-620-000	GOLF COURSE INTEREST	0.00	5563.38	0.00	-5563.38
150-00-52451-000-000	GOLF COURSE EQUIP PURCHASED	0.00	72950.06	0.00	-72950.06
150-00-59150-000-000	REPAY CITY LOAN	0.00	75000.00	75000.00	0.00
150-00-59200-000-000	APPROPRIATION TO COER	0.00	70000.00	70000.00	0.00
TOTAL EXPENSES		51037.64	1042047.18	968021.00	-74026.18
TOTAL REVENUES		661.98	1054398.68	1071735.00	-17336.32
DIFFERENCE		-50375.66	12351.50	103714.00	56689.86

EAGLE RIVER GOLF COURSE
2025 VS 2024 THRU NOVEMBER

12/5/2025

Acct. Nbr.	Short Description	2024 Actual 12/31/2024	2025 Actual 11/30/2025	Difference
150-00-22100-000-000	GOLF LESSONS & CLUB REPAIRS	-30.00	0.00	30.00
150-00-22101-000-000	GIFT CERTIFICATE SALE	-733.28	-4602.77	-3869.49
150-00-22105-000-000	GIFT CERTIFICATE - MERCHANDISE	-1246.95	0.00	1246.95
150-00-22160-000-000	RANGE FOB DEPOSIT	120.00	-620.00	-740.00
PAYABLE FROM RESTRICTED ASSETS		-1890.23	-5222.77	-3332.54
150-00-44300-000-000	GREEN FEES	624334.45	685164.05	60829.60
150-00-44302-000-000	HANDICAP FEES	3993.00	4032.00	39.00
150-00-44303-000-000	PULL CARTS	1024.09	849.33	-174.76
150-00-44304-000-000	DRIVING RANGE FEES	41552.22	46581.09	5028.87
150-00-44305-000-000	MERCHANDISE SALES	80399.75	80775.38	375.63
150-00-44306-000-000	GOLF CLUB RENTAL	3379.02	3933.70	554.68
150-00-44307-000-000	AD & PROMOTIONAL SALES	475.00	11575.00	11100.00
150-00-44308-000-000	CART FEE	212865.97	212988.66	122.69
150-00-48100-000-000	INTEREST INCOME	7379.07	6937.79	-441.28
150-00-48200-000-000	RENT - CC RESTURANT	0.00	3000.00	3000.00
150-00-48400-000-000	INSURANCE RECOVERIES	3909.95	1000.00	-2909.95
150-00-49100-000-000	MISC REVENUE	13074.58	-2438.32	-15512.90
TOTAL REVENUES		992387.10	1054398.68	62011.58
150-00-51980-000-000	LATE PENALTIES & FINES	8.03	0.00	-8.03
150-00-52400-100-000	GOLF COURSE IMPUTED INCOME	39.21	0.00	-39.21
150-00-52400-110-000	GOLF COURSE PRO SHOP WAGES	143797.33	132505.31	-11292.02
150-00-52400-110-001	GOLF COURSE GROUNDS WAGES	210770.55	198563.09	-12207.46
150-00-52400-130-000	GOLF COURSE PRO SHOP PAYROLL T	10520.49	10008.66	-511.83
150-00-52400-130-001	GOLF COURSE GROUNDS PAYROLL TA	16277.54	14799.91	-1477.63
150-00-52400-131-000	GOLF COURSE PRO SHOP WRS	7811.74	4256.53	-3555.21
150-00-52400-131-001	GOLF COURSE GROUNDS WRS	4866.30	7851.06	2984.76
150-00-52400-132-000	GOLF COURSE PRO SHOP HEALTH IN	5342.84	10358.28	5015.44
150-00-52400-132-001	GOLF COURSE GROUNDS HEALTH INS	34044.29	30494.68	-3549.61
150-00-52400-133-000	GOLF COURSE PRO SHOP LIFE INS	6173.63	537.09	-5636.54
150-00-52400-133-001	GOLF COURSE GROUNDS LIFE INSUR	820.44	514.89	-305.55
150-00-52400-210-000	GOLF COURSE LEGAL	200.00	320.00	120.00
150-00-52400-220-000	GOLF COURSE UTILITIES	10484.16	10427.53	-56.63
150-00-52400-223-000	GOLF COURSE TELEPHONE	4059.99	3669.01	-390.98
150-00-52400-230-000	GOLF COURSE BUILDING MAINT	6820.10	15104.95	8284.85
150-00-52400-231-000	GOLF COURSE EQUIP MAINTENANCE	17421.27	8370.16	-9051.11
150-00-52400-233-000	GOLF COURSE CLUB HOUSE MAINT	3170.10	46572.43	43402.33
150-00-52400-234-000	GOLF COURSE GROUNDS MAINTENANC	3270.79	7000.00	3729.21
150-00-52400-235-000	GOLF COURSE RESTURANT MAINT	9361.68	7091.18	-2270.50
150-00-52400-236-000	GOLF COURSE GOLF CART MAINT	3896.32	18198.46	14302.14
150-00-52400-241-000	GOLF COURSE FUEL & OIL	18044.14	17067.75	-976.39
150-00-52400-245-000	GOLF COURSE LANDSCAPING	6610.42	8384.16	1773.74
150-00-52400-246-000	GOLF COURSE SEED & SOIL	13416.62	4446.30	-8970.32
150-00-52400-247-000	GOLF COURSE IRRIGATION & DRAIN	13744.38	17992.81	4248.43
150-00-52400-248-000	GOLF COURSE PESTICIDES & FERT	21090.86	41798.19	20707.33
150-00-52400-250-000	GOLF COURSE ADVERTISING	24003.42	17102.00	-6901.42

EAGLE RIVER GOLF COURSE
2025 VS 2024 THRU NOVEMBER

12/5/2025

Acct. Nbr.	Short Description	2024 Actual 12/31/2024	2025 Actual 11/30/2025	Difference
150-00-52400-290-000	GOLF COURSE CONTRACT SERVICES	1229.18	4124.08	2894.90
150-00-52400-291-000	GOLF COURSE CLEANING SERVICE	9748.48	8534.02	-1214.46
150-00-52400-292-000	GOLF COURSE GARBAGE SERVICE	2125.91	2490.02	364.11
150-00-52400-292-001	GOLF COURSE GROUNDS GARBAGE SE	473.59	0.00	-473.59
150-00-52400-302-000	GOLF COURSE HANDICAP FEE EXP	855.00	3449.00	2594.00
150-00-52400-311-000	GOLF COURSE TECHNOLOGY & SUPP	275.00	3303.77	3028.77
150-00-52400-312-000	GOLF COURSE POSTAGE	96.52	235.91	139.39
150-00-52400-321-000	GOLF COURSE DUES/MEMBERSHIPS	4506.00	2120.66	-2385.34
150-00-52400-331-000	GOLF COURSE TRAINING/TRAVEL	3969.68	3416.77	-552.91
150-00-52400-332-000	GOLF COURSE OFFICE SUPPLIES	174.30	426.00	251.70
150-00-52400-333-000	GOLF COURSE STAFF UNIFORMS	449.32	704.54	255.22
150-00-52400-333-001	GOLF COURSE GROUNDS UNIFORMS	1033.71	2216.27	1182.56
150-00-52400-338-000	GOLF COURSE CREDIT CARD FEES	21094.25	21128.97	34.72
150-00-52400-339-000	GOLF COURSE BANK SERVICE CHGS	352.85	430.00	77.15
150-00-52400-340-000	GOLF COURSE OPERATING SUPPLIES	11686.37	18829.72	7143.35
150-00-52400-340-001	GOLF COURSE GROUNDS OP SUPPLIE	459.11	0.00	-459.11
150-00-52400-352-000	GOLF COURSE SHOP TOOLS	637.00	272.84	-364.16
150-00-52400-390-000	GOLF COURSE MISC EXP	1450.38	3156.45	1706.07
150-00-52400-390-001	GOLF COURSE GROUNDS MISC EXPEN	1193.92	680.45	-513.47
150-00-52400-400-000	GOLF COURSE MERCHANDISE EXP	57722.04	50411.65	-7310.39
150-00-52400-510-000	GOLF COURSE PROP/LIAB INSURANC	19568.25	14010.44	-5557.81
150-00-52400-520-000	GOLF COURSE WORKMAN'S COMP	3468.00	729.25	-2738.75
150-00-52400-530-000	GOLF COURSE UNEMPLOYMENT	13938.30	7686.00	-6252.30
150-00-52400-610-000	GOLF COURSE PRINCIPAL	0.00	36742.50	36742.50
150-00-52400-620-000	GOLF COURSE INTEREST	7218.45	5563.38	-1655.07
150-00-52451-000-000	GOLF COURSE EQUIP PURCHASED	0.37	72950.06	72949.69
150-00-55434-580-000	GOLF COURSE DEPRECIATION	65952.00	0.00	-65952.00
150-00-59150-000-000	REPAY CITY LOAN	0.00	75000.00	75000.00
150-00-59200-000-000	APPROPRIATION TO COER	70000.00	70000.00	0.00
TOTAL EXPENSES		895744.62	1042047.18	146302.56
REVENUES VS EXPENSES		96642.48	12351.50	-84290.98

Acct. Nbr.	Short Description	2025 Actual 11/30/2025
200-00-41120-000-000	TID 2 INCREMENT	131379.43
200-00-43410-000-000	SHARED REVENUE	1288.26
200-00-43690-000-000	PERSONAL PROPERTY STATE AID	12668.02
TOTAL TID 2 REVENUES		145335.71
200-00-56720-000-000	TID AMINISTRATIVE EXPE	18.70
200-00-58700-610-000	TID 2 DEBT PRINCIPAL	25147.50
200-00-58700-620-000	TID 2 DEBT INTEREST	6466.47
200-00-59100-000-000	TRANSFER TO DEBT SERVICE FUND	112612.00
TOTAL TID 2 EXPENSES		144244.67
201-00-41120-000-000	TID 3 INCREMENT	219763.41
201-00-43410-000-000	SHARED REVENUE	1448.13
201-00-43690-000-000	PERSONAL PROPERTY STATE AID	11333.28
TOTAL TID 3 REVENUES		232544.82
201-00-56720-000-000	TID AMINISTRATIVE EXPE	18.69
201-00-58700-610-000	TID 3 DEBT PRINCIPAL	151124.14
201-00-58700-620-000	TID 3 DEBT INTEREST	31986.48
TOTAL TID 3 EXPENSES		183129.31
215-00-52195-000-000	POLICE THERAPY DOG	343.82
TOTAL DONUT EXPENSES		343.82
300-00-41110-000-000	GENERAL PROPERTY TAXES	666871.00
TOTAL DEBT SERVICES REVENUE		666871.00
300-00-58100-610-000	BONDED DEBT PRINCIPAL	30000.00
300-00-58110-610-000	PEOPLE'S STATE PRINCIPAL	46421.44
300-00-58120-610-000	INCREDIBLE BANK PRINCIPAL	43129.08
300-00-58130-610-000	NICOLET BANK PRINCIPAL	119476.01
300-00-58140-610-000	STATE TRUST FUND PRINCIPAL	25323.41
300-00-58200-620-000	BONDED DEBT INTEREST	45856.86
300-00-58210-620-000	PEOPLE'S STATE INTEREST	13037.61
300-00-58220-620-000	INCREDIBLE BANK INTEREST	9553.38
300-00-58330-620-000	NICOLET BANK INTEREST	32186.71
300-00-58440-620-000	STATE TRUST FUND INTEREST	20870.76
300-00-58700-610-000	UTILITY DEBT PRINCIPAL	5975.30
300-00-58710-620-000	UTILITY DEBT INTEREST	1819.67
300-00-58900-690-000	DEBT SERVICE CHARGES	595.00
TOTAL DEBT SERVICES EXPENSES		394245.23

Acct. Nbr.	Short Description	2025 Actual 11/30/2025
400-00-48999-000-000	PROCEEDS FROM LONG-TERM DEBT	1715000.00
	TOTAL CAPITAL PROJECTS REVENUES	1715000.00
400-00-57210-000-000	LAW ENFORCEMENT OUTLAY	-11878.00
400-00-57324-000-000	STREET EQUIPMENT OUTLAY	33353.00
400-00-57326-810-000	POLICE CAPITAL EQUIPMENT	132193.06
400-00-57327-000-000	STREET - LOCAL OUTLAY	700683.35
400-00-57490-000-000	WATER & SEWER OUTLAY	689535.50
	TOTAL CAPITAL PROJECTS EXPENSES	1543886.91

Alerts

You have no unread alerts.

Accounts

<u>GENERAL</u> **0001	Available balance \$439,540.17	Recent ▼
<u>TERM LOAN 1005</u> *****1005	Principal balance \$78,191.29	Recent ▼
<u>TERM LOAN 1006</u> *****1006	Principal balance \$25,217.05	Recent ▼
<u>TERM LOAN 1007</u> *****1007	Principal balance \$96,989.02	Recent ▼
<u>TERM LOAN 1008</u> *****1008	Principal balance \$263,786.87	Recent ▼
<u>TERM LOAN 4376</u> ****4376	Principal balance \$295,768.00	Recent ▼
<u>TERM LOAN 4604</u> ****4604	Principal balance \$187,122.60	Recent ▼
<u>TERM LOAN 6120</u> ****6120	Principal balance \$128,889.77	Recent ▼

Accounts

Accounts		
City savings 2255		\$34,386.23
x2255		Available
⌚ Dormant		
Gov Ln 6176		\$150,005.36
x6176		Balance
Gov Ln 6177		\$69,961.29
x6177		Balance
Gov Ln 6178		\$30,934.46
x6178		Balance
Gov Ln 6179		\$155,283.06
x6179		Balance
Totals		
CASH		BORROWED
⌚	\$34,386.23	⌚ \$406,184.17
1 account		4 accounts



Snowmobile Capital of the World ★ ATV/UTV Capital of Wisconsin ★ Hockey Capital of Wisconsin

AGENDA NOTICE

THE COMMON COUNCIL OF THE CITY OF EAGLE RIVER WILL HOLD A MEETING ON
TUESDAY, DECEMBER 9, 2025, 6:00 PM AT CITY HALL, 525 E. MAPLE STREET IN EAGLE RIVER.

The meeting will be available via Zoom at the following link:

<https://us06web.zoom.us/j/81145375663?pwd=bQHgovHJVhgsraba1q3yEoGUXFGtmf.1>

Meeting ID: 811 4537 5663

Passcode: 064873

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Approve the agenda in any order
5. Approve Minutes of Previous Meetings
6. Public Hearing and Possible Action on the following Agenda Items:
 - a) 2026 Budget Hearing
 - i. Presentation of Budget to the Public
 - ii. Call for Public Comments
 - iii. Close Public Hearing
 - iv. Resolution 1068: Adoption of 2026 Budget, authorization of 2025 tax levy
7. Discussion and Possible Action on the Following Agenda Items:
 - a) Fire Department Ice Castle Report by Michael Anderson
 - b) MSA Monthly Updates
 - c) Eagle River Light & Water
 - i. Proposed sewer rate increase of 12%, effective 1/1/26
 - ii. Re-appoint Dave Eibner for a new four-year term on the Light & Water Utility Commission, 9/2025 through 9/2029.
 - d) Unified Lower Eagle River Chain of Lakes Commission - 2025 Final Project Cost \$1,720.82
 - e) Ordinance 601 – Updates to Winter Parking Ordinance
 - f) Street Closing/display of goods/event food trucks/temporary sign/amplification permits:
 - i. World Championship Derby Complex LLC – 1311 N Railroad
 - 1) Vintage World Championship Snowmobile Derby – Street Closing/Amplifying Device/Temp Signs – January 7-11, 2026, set-up January 7, racing 8AM – 8PM January 8, 10,11, racing January 9 8AM – 11PM, road closure on south end of Pleasure Island Rd beginning at 9AM on January 8, road closure on Friday, January 9 at Hwy 45 and road at the north end of track 8AM- 10PM, Barricades and cones fee TBD
 - 2) World Championship Snowmobile Derby – Street Closing/Amplifying Device/Temp Signs – January 14 – 18 2026, set-up January 14, racing 8AM – 8PM January 15,17,18, January 16 – 8AM – 11PM, road closure on south end of Pleasure Island Rd beginning at 9AM on January 15, road closure on Friday, January 16 at Hwy 45 and road at the north end of track 8AM- 10PM, Barricades and cones fee TBD

Please note that, upon reasonable notice at least 24 hours in advance, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services or provide a video link for meetings. For additional information, or to request this service, please contact the City Clerk's Office at 715-479-8682 ext. 224, 525 E. Maple Street, P.O. Box 1269, Eagle River WI 54521.

Date of posting 12/8/25

CITY OF EAGLE RIVER *Wisconsin*

Snowmobile Capital of the World ★ ATV/UTV Capital of Wisconsin ★ Hockey Capital of Wisconsin

- 3) World Series of Snowmobile Racing – Street Closing/Amplifying Device/Temp Signs February 12 -15, 2026, set-up February 12,13, racing 8AM – 8PM February 14,15, road closure on south end of Pleasure Island Rd beginning at 9AM on February 13, Barricades and cones fee TBD
 - ii. SnoEagles – Usage of Farmers Market Shed on Michigan/Railroad St
 - g) Liquor Licenses: Aiello’s on Wall Street, Class “B” Beer, “Class C” Wine, Premises – Eastern 30’ of 207 E Wall Street - anticipated to be given the address of 209 E Wall Street due to split, Tina Aiello Agent, Term of 12/10/25 – 6/30/26
 - h) Operator’s licenses: Shelby Dewitt, Terri McGovern
 - i) Direct Sales: Los Tres Magueyes Inc., Food Truck, 12/10/25 – 12/9/26, 1000 N Railroad, Julio Herrera Manrique Seller
 - j) Bike Wisconsin – Robert Layton; Riverview Park Pavillion Rental, June 14, 2026, Fee reduction
 - k) Community Square Reservation Contract – draft copy for discussion and/or approval
 - l) Resolution 1067 - Appointment of 2026-2027 Election Inspectors
 - m) Discussion regarding implementation of Impact Fees on large developments
 - n) Approval of Employee Manual Updates
 - i. Addition of definitions to clarify department separation between City and Utility
 - ii. Update to HRA policy per 2026 plan approved 10/28/2025
 - iii. Addition to WRS for reportable vs non-reportable payouts
 - iv. Updates to FMLA designating Administrator as the employee in charge of FMLA documentation.
 - o) Approve payment of the bills for the City and the Golf Course
 - p) Approval to close Nicolet Bank account 0001 earning 1.90% and transfer funds from closure to previously approved account with Nicolet Bank earning 4.02%
 - q) Police chief monthly update on departmental activities
 - r) Administrator’s monthly update on activities of all departments
 - s) Clerk’s update
8. **Adjourn to Closed Session according to Wisconsin State Statute:**
- a) 19.85(1)(b) Considering dismissal, demotion, licensing or discipline of any public employee or person licensed by a board or commission or the investigation of charges against such person, or considering the grant or denial of tenure for a university faculty member, and the taking of formal action on any such matter;
 - i. Review of Operators License Application – Nathan Olkonen
 - ii. Review of Operators License Application – Andrew Wells
9. **Reconvene in Open Session according to Wisconsin State Statute 19.85 (2) with possible action on closed session items.**
10. **Adjourn.**

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Date of posting 12/8/25

November 11, 2025

A meeting of the Finance Committee of the City of Eagle River was called to order at 5:15PM by Mayor Deb Brown.

Roll Call: Kim Schaffer, Vic Washelesky and Jerry Burkett. Absent: Dan Dumas. Also in attendance: Robin Ginner, Cory Hoffmann and Becky Bolte.

Treasurer confirmation that all bank accounts are reconciled: Hoffmann reported that accounts are balanced through October 2025.

Treasurer report of any and all late payments and penalties. Hoffmann confirmed none.

Treasurers monthly update: Discussion on moving a portion of city monies into a money market or LGIP account for higher yields.

Motion by Burkett, 2nd by Schaffer to recommend City Council approval to move funds from city surplus account into a local bank with a higher yield account structure. Carried on a roll call vote, all.

October 2025 Financial Review: Hoffmann provided budget reports for the City and Golf Course through 10-31-25. Budget comparisons at 10-31-2024 vs 10-31-2025 for both City and Golf Course were also provided.

Review and approval of Accounts Payable for City and Golf Course: *Motion by Burkett, 2nd by Schaffer, to recommend payment of presented City and Golf Course payables to City Council. Carried on a roll call vote, all.*

Motion by Burkett, 2nd by Schaffer to adjourn at 5:45PM. Carried, all.

Becky Bolte - Clerk

November 11, 2025

A meeting of the Common Council of the City of Eagle River was called to order at 6:00PM by Mayor Deb Brown.

The Pledge of Allegiance was led by PD Office Manager Danelle Moran and was recited by all present.

Roll Call: Dan Dumas, Kim Schaffer, Vic Washelesky and Jerry Burkett. Also in attendance: Robin Ginner, Becky Bolte, Cory Hoffmann, Mike Sanborn, Chris Dobbs, Tyler Salvinski, Danelle Moran, and Brad Adamovich.

Motion by Burkett, 2nd by Schaffer to approve the agenda in any order. Carried, all.

Motion by Burkett, 2nd by Dumas to approve the minutes of 10-14-2025 Finance Committee and Common Council meetings and 10-28-2025 Budget Workshop. Carried, all.

Mayor Brown skipped to item c) followed by item f).

c) MSA Monthly Updates: John Promer was present and presented MSA provided, written update including updates on the Silver Lake Road project and McFaul Ln. *Motion by Washelesky, 2nd by Schaffer to approve Payment Application #3 for Silver Lake Road Project in the amount of \$355,888.70. Carried on a roll call vote, all. * Payment application #3 amount amended to \$172,005.44 as pay application #2 was not credited to balance.*

f) Liquor Licenses: *Motion by Burkett, 2nd by Washelesky to approve a Class "B" Beer, "Class B" Liquor Combo, Brothermanz LLC, DBA Brothermanz Bar, Westerly 17.5' portion of 207 E Wall St, Term - 11-21-2025 to 6-30-2026, Crystel L Prather Agent. Carried on a roll call vote, all.*

a) 2026 Budget Workshop:

Motion by Washelesky, 2nd by Dumas to approve Kozar quote for Panic button installation at City Hall workstations, \$5,102.95. Carried on a roll call vote, all.

Motion by Schaffer, 2nd by Burkett to approve 2026 Aspirus Ambulance Appropriation Subsidy in the amount of \$128,615.15. Carried on a roll call vote, all.

Motion by Schaffer, 2nd by Dumas to approve the use of Retained Earnings in lieu of borrowing in the amount of \$125,000. Carried on a roll call vote, all.

Motion by Washelesky, 2nd by Burkett to approve Borrowing Resolution #1065: End of Year borrowing from Nicolet Bank, \$124,379 with a 366-day term, no prepayment penalty, at a rate of 4.89% APR. Carried on a roll call vote, all.

Motion by Burkett, 2nd by Washelesky to approve Borrowing Resolution #1066: 2026 Capital Improvement Loan from Incredible Bank, \$856,404 with a 15-year term, no prepayment penalty, at a rate of 6.00% APR. Carried on a roll call vote, all.

Motion by Burkett, 2nd by Schaffer to accept the recommendation of the Finance Committee to transfer Surplus Sweep Account to a higher yield account structure. Carried on a roll call vote, all.

Motion by Dumas, 2nd by Burkett, to approve the IT Strategies quote of \$26,832/year with \$4,800 set-up fee for managed IT services. Carried on a roll call vote, all.

Motion by Washelesky, 2nd by Schaffer to move ahead with Frontier for internet and phone service as presented. Carried on a roll call vote, all.

b) Eagle River Revitalization Program: Introduction of Jo Ann Simons as the new Executive Director. Simons gave a verbal review of the Eagle River Revitalization monthly happenings.

Allen Wallner of Becher Hoppe Engineering was present via Zoom and presented version 2 of a plan for the joint project with Great Headwaters/River Trail Commission, trail Highway 45 crossing at Riverview Park to be submitted to DOT. Wallner explained the reasons for WisDOT denial of version 1 of the plan and how version 2 addressed WisDOT concerns that led to denial. Discussion on effects of proposed crossing on grooming of the snowmobile trail. *Motion by Washelesky, 2nd by Burkett to approve presented plan version 2 for the trail Highway 45 crossing at Riverview Park for re-submission to the Dept of Transportation after review by SnoEagles for groomer implications. Carried on a roll call vote, all.*

d) Department of Public Works:

Motion by Burkett, 2nd by Dumas to approve the hiring of Mike Adamovich to perform snow removal training in late 2025 and early 2026 at his 2025 rate of pay. Carried on a roll call vote, all.

Motion by Burkett, 2nd by Schaffer to approve the listing of the DPW 1996 Elgin Sweeper on WI Surplus Auction. Carried on a roll call vote, all.

e) Golf Course: Discussion on presented Camtech Services estimates for the replacement of two coolers in the bar area of the golf course restaurant. *Motion by Burkett, 2nd by Dumas to approve Camtech estimate for (2) cooler replacements in bar area as presented, totaling \$14,938.36. Carried on a roll call vote, all.*

g) Operators Licenses: *Motion by Dumas, 2nd by Schaffer to approve Regular Operators Licenses to: Thalia Davis, Carley Coffen, Crystal Ellertson, Paul Killion, Patrick Kuhn, Andrew Reid, Abigail Wentz, Kurt Kristiansen and Temporary Operators Licenses for the Wi-Does Wine Walk: Jerrod Aiello, Janis Gill. Carried on a roll call vote, all.*

h) Picnic Licenses:

Motion by Burkett, 2nd by Washelesky to approve Picnic Licenses for Eagle River Chamber of Commerce/Wi-Does Wine Walk – Temporary “Class B” Wine, November 22, 2025, Kim Emerson Agent: Breakaway Sports – 206 E Wall St. Carried, all.

Motion by Burkett, 2nd by Washelesky to approve Picnic License to Eagle River Historical Society for Temporary “Class B” Beer and Wine, Mistletoe Magic, December 13, 2025, Vito Bortolotti Agent at the Depot 116 S Railroad. Carried, all.

i) Policy and Certification of Verification of Citizenship or Legal Residency Status for Contractors for the City of Eagle River: Ginner presented the purpose of the policy is to ensure compliance with all applicable federal immigration and employment laws. Attorney Garbowicz has reviewed the policy and certification presented and find both to be appropriate and has no objection to enacting the policy. Discussion. Washelesky asked who would administer this policy with Ginner responding she would. *Motion by Dumas, 2nd by Burkett to approve Policy on Verification of Citizenship or Legal Residency Status for Contractors for the City of Eagle River and accompanying Certification of Compliance with Immigration Laws form as presented. Carried on a roll call vote, all*

j) Discussion of Impact Fees on large developments: Ginner provided a written overview and provided ordinance language examples and suggested this process be added to the updating of the Comprehensive Plan. Discussion on how to implement and possible alternatives. Item will continue to be investigated and return to future agendas. Discussion on Park Street and sewer mains.

k) Approve establishing new TID specific account for annual TID increment: No action

l) *Motion by Washelesky, 2nd by Schaffer to approve payment of the bills for the city and the golf course recommended by the Finance Committee. Carried on a roll call vote, Ayes: Washelesky, Schaffer, Burkett, Nays: None Dumas Abstained*

m) Police Department: Assistant Police Chief Tyler Salvinski and Office Manager Danelle Moran prepared a monthly update on current departmental activities. Salvinski reported life saving measures were provided by Officer Benes and Burkett requested a plaque of recognition be presented for that act to Officer Benes.

Motion by Dumas, 2nd by Schaffer to approve a change in AKC ownership of Donut from former Mayor Jeff Hyslop to Office Manager and Donuts handler, Danelle Moran. Carried

n) Administrator’s monthly update on activities of all departments: Ginner provided a written update adding the garage door spring at the PD broke and is being repaired. Ginner is working with Vilas County Highway Commissioner Troy Schalinske and MSA to get the Silver Lake Road MSID grant reimbursement moving with the DOT.

o) Clerk’s monthly update: Bolte stated the 2026 Budget Public Hearing is scheduled for December 9, 2025 at 6:00PM at the start of the Regular Common Council meeting at Eagle River City Hall.

Motion by Schaffer, 2nd by Dumas to adjourn at 7:40PM. Carried, all.

Becky J Bolte - Clerk

City of Eagle River
Notice of Public Hearing - Proposed Consolidated Budget for 2026

NOTICE IS HEREBY GIVEN that on December 9, 2025, at 6:00 p.m., a PUBLIC HEARING on the PROPOSED BUDGET of the City of Eagle River will be held pursuant to Sec. 65.90 of the Wis. Stats. This meeting will be conducted at the Eagle River City Hall at 525 E Maple Street in Eagle River, Wisconsin. Video conference and telephone access is also available. To connect electronically or by phone, go to www.eagleriverwi.gov click on 'Current Year Meeting Agendas & Minutes' under the 'City Government' heading and scroll to the December 9, 2025 meeting agenda and follow the link. The proposed budget is available for inspection at City Administrator's office, 525 E. Maple Street, Eagle River, Wisconsin, from 8:00 a.m. to 4:30 p.m., Monday through Thursday, and by appointment on Fridays from 8:00 a.m. to noon. It is also available on our website at www.eagleriverwi.gov under 'City Budget'.

Signed and posted this 13th day of November, 2025, by Corinne Hoffmann, City Treasurer

Budget Summary	2024	2025	2025	2026	%
General Fund	Actual	Projected	Budget	Budget	Change
Revenues					
Property Taxes	1,055,725	1,025,861	1,025,861	1,036,429	1.03%
Other Taxes	656,393	640,228	651,625	654,584	0.45%
Intergovernmental Revenue	487,366	527,562	526,634	526,303	-0.06%
Licenses & Permits	30,591	42,376	30,575	35,435	15.90%
Fines, Forfeitures, and Penalties	8,689	6,058	7,750	7,934	2.37%
Public Charges for Services	107,074	125,321	122,648	123,077	0.35%
Miscellaneous Revenue	246,825	217,992	230,323	172,060	-25.30%
Other Financing Sources	1,575,768	295,768	295,768	124,379	-57.95%
Transfer in from Debt Service	35,000	35,000	35,000	35,000	0.00%
Applied Fund Balance	-	50,000	50,000	200,000	300.00%
Total General Fund Revenues	4,203,431	2,966,167	2,976,184	2,915,201	-2.05%
Expenditures					
General Government	543,510	490,361	512,366	537,898	4.98%
Public Safety	1,131,518	1,164,989	1,226,073	1,124,747	-8.26%
Public Works	671,567	788,065	663,146	753,365	13.60%
Health & Human Services	112,636	87,197	97,519	105,000	7.67%
Other Culture & Recreation	213,939	212,435	201,181	216,538	7.63%
Conservation & Development	70,503	83,781	88,253	82,553	-6.46%
Transfers & Other Expenses	216,089	97,811	163,258	95,100	-41.75%
Total General Fund Expenditures	2,959,762	2,924,638	2,951,796	2,915,201	-1.24%
Beginning Fund Balance	245,204		1,490,129	1,514,517	
Actual or Projected Fund Balance	1,490,129		1,514,517	1,314,517	

2026 Proposed Budget						
All City Funds	Property Taxes	Other Earned Revenues	Total Revenues	Total Expenditures	Fund Bal. 1/1/26	Fund Bal. 12/31/26
General Fund	1,036,429	1,885,518	2,915,201	2,915,201	1,514,517	1,314,517
Debt Service	679,093			679,093	527,884	527,884
Capital Improvement			891,974	891,974	76,282	76,282
Tax Increment District #2	199,877	13,956	213,833	138,956	-570,664	-495,787
Tax Increment District #3	365,848	12,781	378,629	169,059	746,062	955,632
Special Revenue Funds					4,150	4,150
Golf Course Proprietary Fund			1,065,510	991,688	244,701	318,523
Property Tax Levy - 2024 *Includes TID Levy	1,888,239		Assessed Valuation 2024		305,119,800	Mill Rate - 2024 0.00618852
Property Tax Levy - 2025 *Includes TID Levy	2,031,253		Assessed Valuation 2025		307,333,800	Mill Rate -2025 0.00660927
Base Percentage Change in Mill Rate from 2024 to 2025						6.80%

The City of Eagle River is an equal opportunity provider and employer

2025 Assessed Value from SOA:			\$ 307,333,800.00			
Divide D1 by 1000			\$ 307,333.80			
	TIF Levy from Tax Increment Worksheet Column E	Divided by	Assessed Value from SOA /1000 Cell D2	2025 Rate Payable 2026 Expand to 9 digits	2024 Rate	Change in Rate
Vilas County	\$ 462,497.50	/	\$ 307,333.80	1.504870286	1.470633699	0.03
City of Eagle River	\$ 2,031,253.02	/	\$ 307,333.80	6.609273110	6.188516707	0.42
NPSD	\$ 1,101,984.85	/	\$ 307,333.80	3.585628558	3.321897432	0.26
Nicolet	\$ 43,858.67	/	\$ 307,333.80	0.142706953	0.133920218	0.01
TOTAL before School Credit:	\$ 3,639,594.04			11.842478905	11.11496806	0.73
	School Credit Levy from DOR					
Less School Credit	\$ 206,919.13	/	\$ 307,333.80	0.673271635	0.730186624	
FINAL OVERALL ESTIMATED MILL RATE				11.16920727	10.384781431	0.784425839
				MAX	MAX	
Lottery Credit				87.20	97.70	
First Dollar Credit				29.07	30.34	



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RESOLUTION #1068
A RESOLUTION ADOPTING THE 2026 BUDGET AND AUTHORIZING THE 2025
PROPERTY TAX LEVY

WHEREAS, estimated expenditures and revenues for 2026 are shown on the City of Eagle River Proposed Budget available for review at the office of the City Clerk; and

WHEREAS, the 2026 Budget has been presented to the Eagle River City Council; and

WHEREAS, the Eagle River City Council has completed its review and revisions of the 2026 Budget;

NOW, THEREFORE, BE IT RESOLVED, that the Common Council of the City of Eagle River duly assembled this 9th day of December 2025, that the City of Eagle River 2026 Budget be approved and adopted.

BE IT FURTHER RESOLVED, that the following is hereby declared the City of Eagle River property tax levy for 2025, collected 2026: Total Levy including TID levy \$2,031,253.

ADOPTED BY THE COMMON COUNCIL AT THE BUDGET HEARING THEREOF ON THE 9TH DAY OF DECEMBER 2025, BY A VOTE OF ____ FOR AND ____ OPPOSED.

Debra A. Brown, Mayor

Becky J. Bolte, Clerk

City of Eagle River

CLIENT LIAISON:

Phil Kriesel

Phone: 715-362-3244

Cell: 715-482-0238

pkriesel@msa-ps.com

DATE:

December 9, 2025



SILVER LAKE ROAD (R00088117)

(No Change)

The project is substantially complete. Next spring we will monitor the grass growth before paying the contractor the final retainage.

Currently the project is under budget with change order #1 pushing the project costs to slightly above the bid amount.

- | | |
|-------------------------------------|--------------|
| • Project work completed to date | \$583,244.55 |
| • Change Order #1 completed to date | \$46,871.00 |
| • Pay Request #3 | \$630,155.55 |
| • Original CO #1 amount | \$52,936.00 |
| | |
| • Project Contractor | |
| ○ Pitlik and Wick | |
| ○ Bid amount | \$628,635.70 |

The City of Eagle River was awarded a \$320,971.32 MSID grant from WISDOT for the reconstruction of Silver Lake Road from the intersection of Sheridan Street and Silver Lake Road to the City limits near the swimming beach. Our estimate at the time of the bid was \$670,244. The planned project is to include replacement of the pavement and provisions for a sidewalk on the south side of the project.

Added to the Silver Lake Rd Project was drainage corrections near the end of Mc Faul Lane. This cost was included in Change Order #1.

NON TID SERVICES 2025 (R00088139)

- This project number will be closed at the end of 2025. MSA will present a new NON TID Services for 2026 in January.

GIS UPDATE (R00088098)

The City met with MSA to discuss moving their GIS to ESRI's new software platform called Experience Builder. The current version called Web AppBuilder will be retiring this year. The city plans to move forward with the upgrade to Experience Builder in 2025. The current GIS apps will continue to work until the upgrade is complete.

USER AGREEMENT WITH LANDFILL UPDATE (R00088141)

MSA will continue to facilitate User Agreement talks between the City of Eagle River and Highway G Landfill. The discussions relating to updating the agreement have paused, because the City is no longer accepting the landfill's leachate. Additional conversations are anticipated in the coming months. MSA has also periodically shared information with the landfill and their engineer regarding leachate pretreatment.

GENERAL WASTEWATER ASSISTANCE UPDATE (R00088143)

MSA has provided various technical assistance to the City of Eagle River in recent months:

- Prepared a Standard Operating Procedure (SOP) for Chemical Phosphorus Removal and provided to the WWTF Operations Staff for review and comment.
- MSA addressed comments based on City's input and revised the SOP
- The City can provide the SOP to DNR at their earliest convenience. The DNR requested the SOP in preparation for WPDES Permit reissuance.

WDNR INTENT TO APPLY – CLEAN WATER FUND AND SAFE DRINKING WATER LOAN PROGRAMS

An ITA will was submitted for sewer lining that was part of the Spruce and Third Streets project. An ITA does not obligate the city to proceed with a project.

There is no fee for this service. It is important to think about what possible projects could come up in the next year to apply for. This should be looked at like a wish list. Funding changes will happen over the next year, and this is the required first step in using DNR loan and grant programs.

John Laszczkowski

From: Pat Morrow <PMorrow@msa-ps.com>
Sent: Friday, November 7, 2025 4:01 PM
To: John Laszczkowski
Cc: Mike Sanborn; Robin Ginner; Phil Kriesel; Nora Rickman
Subject: [EXTERNAL]RE: Sewer Rates

Hi John,

I looked at our most recent data from this year's survey. It's not fully QC'd yet, however, it should be close.

All of our graphics are not completed yet, as there are some data points that we need to clean up and that means we need to contact individual survey respondents to clarify. But, this should still be a bit helpful. Based on your submitted information to the user charge survey, the residential rates are \$391.57 based upon actual water usage data. Still comparatively lower than other communities in the 1000-2000 population range, who's average annual rates are \$584.94 and median annual rate is \$548.41.

Community	Pop.	Annual Fixed Sewer	Vol Charge	Sewer Charge based on 55,000 Gal	Sewer Charge based on usage	Average Annual Water Charge (Based on Usage)	Average Sewer Ut (Including P Appl
Athens Wastewater Treatment Facility	0	\$ 290.16	\$ 10.86	\$ 887.46	\$ 586.63	\$ 454.68	\$
Baileys Harbor WWTP	0	\$ 560.00	\$ -	\$ 560.00	\$ 560.00		
Village of Black Creek	0	\$ 425.04	\$ 6.15	\$ 763.28	\$ 645.23	\$ 204.98	\$
Black Earth Utilities	0	\$ 363.60	\$ 18.72	\$ 1,393.01	\$ 988.19	\$ 308.52	\$
City of Blair	0	\$ 100.00	\$ 11.01	\$ 705.55	\$ 455.91	\$ 286.88	\$
Bonduel	0	\$ 439.32	\$ 9.82	\$ 979.42	\$ 769.59	\$ 305.32	\$
Village of Brooklyn	0	\$ 542.28	\$ 10.88	\$ 1,140.81	\$ 959.28	\$ 224.24	\$
VILLAGE OF BUTLER SEWER UTILITY	0	\$ 280.16	\$ 7.11	\$ 671.42	\$ 553.83	\$ 474.45	\$
Colby Wastewater Treatment Facility	0	\$ 84.00	\$ 11.15	\$ 686.10	\$ 427.43	\$ 350.53	\$
Village of Colfax	0	\$ 135.16	\$ 5.25	\$ 423.91	\$ 328.47	\$ 277.12	\$
City of Cornell	0	\$ 249.96	\$ 9.65	\$ 780.71	\$ 542.98	\$ 301.66	\$
Crandon Water & Sewer Utility	0	\$ 219.20	\$ 6.77	\$ 591.55	\$ 405.84	\$ 249.27	\$
Village of Dane	0	\$ 257.64	\$ 8.60	\$ 730.64	\$ 626.01	\$ 303.08	\$
Eagle River Light & Water Dept/City of Eagle I	0	\$ 227.04	\$ 5.82	\$ 546.89	\$ 391.57	\$ 212.96	\$

Sewer Analysis - November 2025								
		Landfill Venture Group		New Restoration and Recovery/Northern Pipe				
		Revenue			Televising/Cleaning/Repairs Costs			
2025-YTD		9,496.56			97,126.05			
2024		25,792.92			44,056.45			
2023		49,201.32			51,887.35			
2022		43,440.51			64,739.15			
2021		64,846.29			80,461.60			
2020		119,398.01			58,261.00			
2019		115,042.35			79,147.00			
2018		103,812.00			111,099.15			
2017		100,775.07			25,293.40			
2016		<u>108,902.73</u>			<u>-</u>			
		740,707.76			612,071.15			
		Fixed-Revenue		Variable	Total-Oct	Projected-2025		
Residential		\$ 136,735.97		\$ 94,271.73	\$ 231,007.70			
Commercial		\$ 109,550.98		\$ 163,065.37	\$ 272,616.35			
Public Authority		<u>\$ 13,055.60</u>		<u>\$ 11,864.75</u>	<u>\$ 24,920.35</u>			
		\$ 259,342.55		\$ 269,201.85	\$ 528,544.40	618,544.40		
		49%		51%		<u>\$ 74,225.33</u>	12% Incr.	
						<u>692,769.73</u>	YTD-2026	
Residential Average		Monthly-Current						
		\$ 30.00						
		\$ 40.00						
		Monthly-Proposed (12%)						
		\$ 33.60						
		\$ 44.80						
Concerns/Challenges								
		1.) No future landfill revenue from LVG.						
		2.) Expected annual collection system repair costs.						
		3.) Required debt service coverage/covenant-USDA Revenue Bonds (40yrs).						
		4.) Maintaining an acceptable Sewer Replacement Account-DNR oversight.						
		5.) Succession planning for WWTP manager position.						
		6.) Additional cost of sludge disposal due to PFAS regulations.						

Water Rates effective 11/1/2025

MINIMUM MONTHLY CHARGE:

5/8 inch meter - \$11.58
3/4 inch meter - \$11.58
1 inch meter - \$16.21
1-1/4 inch meter - \$22.00
1-1/2 inch meter - \$27.79
2-inch meter - \$40.53

3-inch meter - \$64.85
4-inch meter - \$97.27
6-inch meter - \$167.91
8-inch meter - \$251.29
10-inch meter - \$361.30
12-inch meter - \$470.15

First 2,000 Cu. Ft. each month - \$2.89 per 100 Cu. Ft.

Next 38,000 Cu. Ft. each month - \$2.55 per 100 Cu. Ft.

Over 40,000 Cu. Ft. each month - \$2.19 per 100 Cu. Ft.

Fire Protection - \$.00503 per Sq. Ft.

A late payment charge of 1% per month will be added to water bills not paid within 20 days of issuance.

Sewer Rates effective 1/1/2025

Proposed Sewer Rates 1/1/2026

MINIMUM MONTHLY CHARGE:

5/8 & 3/4 inch meter - \$18.92
1 & 1-1/4 inch meter - \$47.30
1-1/2 inch meter - \$75.69

\$ 21.19	2-inch meter - \$113.53	\$ 127.15
\$ 52.98	3-inch meter - \$189.22	\$ 211.93
\$ 84.77	4-inch meter - \$302.75	\$ 339.08

Volume Monthly Charge - \$4.35 per 100 Cu. Ft. recorded on water meter. \$ 4.87

Sewer charge for each residential customer for June, July and August can be no higher than the May sewer charge. A late payment charge of 1.5% per month will be added to sewer bills not paid within 20 days of issuance.

SUMMER RESIDENTIAL WATERING 6 P.M. - 6 A.M. ONLY

BJB - From 10-28-2024 c) 2025 ULERCLC Budget request: Ginner presented the request for Eurasian Milfoil treatment for \$1700. Motion by Burkett, 2nd by Washelesky to approve 2025 ULERCLC budget request in an amount equal to 2024 request of \$1,532.89. Carried on a roll call vote, all.

From: muellerd@dwave.net
To: Becky Bolte
Cc: Cory Hoffmann; Dan Dumas; COER Mayor; jerry@burkettrealty.com; ["Kim Schaffer"](mailto:Kim Schaffer); vicwash24@att.net
Subject: ULERCLC 2025 Invoice and 2026 Budget
Date: Monday, November 17, 2025 9:50:28 PM
Attachments: [ERC 2025 Project Final 10-29-25.pdf](#)
[ERC 2026 Project Budget 10-29-25.pdf](#)

Becky, please find attached the 2025 billing invoice supporting final project costs for ULERCLC. The City of Eagle River's share is \$1,720.82. The commission approved an additional expenditure of \$1,000 to upgrade its website. This expenditure is split evenly between the city and townships. Therefore the 2025 invoice amount is slightly above budget even though there was a decrease of EWM hand harvesting costs from 15 to 14 days.

I can arrange to pick up the check in person. Or please mail to:

ULERCLC
P.O. Box 1393
Eagle River, WI 54521

Thanks!

Unified Lower Eagle River Chain of Lakes Commission - 2025 Final Project Cost 10-24-25					
Project Cash Flow Summary			Administrative		
				Total	Annual Website
Hand Pull	\$35,240.00		Website		
Onterra	\$26,843.33		SSL - renews 2026		\$99.99
			Domain name - renews 2026		\$23.17
CB/CW	\$0.00		Security - renews 2026		\$167.76
	\$62,083.33		Hosting - renews 2026 - \$15/month	\$225.00	\$180.00
			Update website by Carole Linn - FREE	\$0.00	
State CB/CW Grant - 75%	\$0.00			\$225.00	\$470.92
CB/CW - Municipal	\$0.00		Office		
CB/CW - ERCLA	\$0.00		Miscellaneous	\$80.00	
WDNR Grant - 65%	\$40,354.16			\$305.00	
			2025 Administrative split between ERCLA and ULERCLC funds		
Municipal	\$10,864.58				
Private - ERCLA	\$11,017.08		Website Redo	\$1,000.00	
ULERCLC Funds	\$152.50				
	\$62,388.33				
Administrative	\$305.00				
	\$62,083.33				
Municipal Split			Management and Control not covered by WDNR 65% Grant split equally between Municipal and ERCLA		
		% of Total			
Washington	\$4,370.03	40	Website Redo	\$250.00	\$4,620.03
Lincoln	\$3,839.62	35	Website Redo	\$250.00	\$4,089.62
Eagle River	\$1,470.82	14	Website Redo	\$250.00	\$1,720.82
Cloverland	\$1,184.11	11	Website Redo	\$250.00	\$1,434.11
	\$10,864.58	100	Municipal split based on percent of shoreline for each municipality		

Also attached is the 2026 Budget Project Cost. The City of Eagle River's share is **\$2,020.22**. Project funding is shared by WDNR grant funding, the government bodies below, the private sector represented by ERCLA and the commission treasury. The project is administered by the Unified Lower Eagle River Chain of Lakes Commission.

Preliminary indications call for a similar Eurasian Water Milfoil treatment program using DASH (diver assisted suction harvesting) hand pulling in 2026. The budget for DASH hand harvesting of Eurasian Water Milfoil is more than 2025 due to increased contractor/vendor costs. Additionally, a once every five years point intercept aquatic plant survey is included.

Project Cash Flow Summary		Administrative			
				Total	Annual Website
Hand Pull	\$37,860.00	Website			
Onterra	\$47,413.33		SSL - 2-year renews 2026	\$230.00	\$99.99
			Domain name - 2-year renews 2026	\$54.00	\$23.17
CB/CW	\$0.00		Security - 2-year renews 2026	\$195.00	\$167.76
	\$85,273.33		Hosting - renews 2027 - \$15/month		\$180.00
			Update website by Carole Linn - FREE	\$0.00	\$180.00
State CB/CW Grant - 75%	\$0.00			\$479.00	\$650.92
CB/CW - Municipal	\$0.00	Office	Miscellaneous	\$80.00	
CB/CW - ERCLA	\$0.00			\$559.00	
WDNR Grant - 65%	\$55,427.66				
		2025 Administrative split between ERCLA and ULERCLC funds			
Municipal	\$14,922.83				
Private - ERCLA	\$15,202.33				
ULERCLC Funds	\$279.50				
	\$85,832.33				
Administrative	\$559.00				
	\$85,273.33				
Municipal Split		Management and Control not covered by WDNR 65% Grant split equally between Municipal and ERCLA			
		% of Total			
Washington	\$6,002.37	40			
Lincoln	\$5,273.83	35			
Eagle River	\$2,020.22	14			
Cloverland	\$1,626.41	11			
	\$14,922.83	100	Municipal split based on percent of shoreline for each municipality		

Dave Mueller

Cell (715) 297-6636 checked most often

Wausau (715) 675-7005

Eagle River (715) 477-2257



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CITY OF EAGLE RIVER, WISCONSIN
ORDINANCE NO. 601

AN ORDINANCE AMENDING SECTION 86-211 OF THE MUNICIPAL CODE RELATING TO WINTER
PARKING RESTRICTIONS

The Common Council of the City of Eagle River, Wisconsin, does hereby ordain as follows:

SECTION 1. Section 86-211 of the Eagle River Municipal Code is hereby amended to read

No person shall park any vehicle on any city street or alley between the hours of 12:00 a.m. and 7:00 a.m. when snow accumulation exceeds two inches (2"), except for vehicles responding to emergency calls. Any person violating this section shall forfeit not more than \$40 for a first offense and not more than \$100 for a second or subsequent offense within one year.

In the event a snow emergency is declared by the City of Eagle River, or a snow event results in snow accumulation greater than five inches (5"), any vehicle parked on a city street may be towed in accordance with **Sec. 86-220, Towing of Illegally Parked Vehicles.**

SECTION 2. This ordinance shall take effect upon passage and publication as provided by law.

Adopted by the Common Council of the City of Eagle River this ____ day of _____, 2025.

Debra A Brown, Mayor

Becky Bolte, Clerk

Date adopted: _____

Date published: _____

Date effective: _____

2026 Derby Traffic Flow Plan

12/22/22, 12:21 PM

WCDC.JPG



Becky Bolte

From: Bike Wisconsin <bikewisconsin@bikewisconsin.com>
Sent: Wednesday, December 3, 2025 3:03 PM
To: Becky Bolte
Subject: Riverview Park Shelter Reservation - GRABAAWR June 14
Attachments: 2026 Bike Wisconsin Eagle River Riverview Park.pdf

Hi Becky,

Thank you again for speaking with me this afternoon. Attached is the completed rental and reservation contract for our use of the Riverview Park shelter on the morning of Sunday, June 14th as a rest stop location for the GRABAAWR bicycle tour. This seven-day ride follows the Wisconsin River from its Northwoods headwaters all the way to its meeting point with the Mississippi in Prairie du Chien, and the rest stop location in Eagle River is both perfectly situated and truly picturesque - our riders will greatly appreciate it.

As we discussed, I would like to formally request a reduced fee for the shelter reservation. This event offers several benefits to the community, including:

- Promoting health, fitness, and outdoor recreation
- Bringing approximately 100 participants to the area who will be purchasing food, fuel, and other local goods
- Supporting Eagle River's hospitality businesses - our group has stayed in town for many years

Based on past experience, our impact on the park will be very light. We plan to offer cycling-related snacks and sports drinks, provide access to restrooms, and perform only minor bicycle adjustments as needed. We will, of course, leave the park in "as found or better" condition.

Please let me know if you have any questions or if there is anything else you need from me. Thank you again for your kind wishes for a safe ride - I look forward to hearing from you soon!

-Rob.



BIKE WISCONSIN

Robert S. Layton | Owner
P.O. Box 70769 | Madison, WI 53707
888 BIKE-WI1 [245-3941]
www.bikewisconsin.com
Please note that **phone calls are ALWAYS better than emails**



Be sure to "Like" us on Facebook today!

City of Eagle River

Community Square Building Reservation Contract

"The Square is a central community hub and green space in downtown Eagle River"

Location: 229 E. Wall St. Today's Date: _____

I/We agree to the following terms for use of the Community "Square":

Reserver Responsibilities

- Responsible for all damages and missing items (including those exceeding the \$100 deposit).
- Ensure proper use of the facility and remove all brought in items after the event.
- Secure building after use and return keys within 48 hours.
- The City of Eagle River is not responsible for any property left on the premises.
- A current \$1,000,000 certificate of liability insurance must be on file with the City Clerk prior to the event.

Alcohol, Smoking & Legal Requirements

- Alcohol service must follow Wisconsin Law; a Temporary Liquor License is required if alcohol is served.
- Smoking is not allowed in enclosed public spaces.

Facility Use Rules

- The building may be reserved only by nonprofits/organizations that provide community events open to the public as approved by City Council.
- Kitchen keys available from the City Administrator with ID/signature.
- Cleaning required: disinfect surfaces, sweep floors, wipe kitchen equipment, put items away, remove all food.
- All garbage/recycling must be removed; replace bags. ** Closing Checklist attached
- No grill usage on the artificial turf and no equipment that may damage the artificial turf allowed.

Fees & Liability

- \$100 refundable deposit required to reserve date and cover damages/cleaning; refunded after satisfactory inspection and key return.
- Special accommodation may be approved case-by-case and may require additional fees.
- Renter assumes all liability and agrees to hold the City of Eagle River harmless from any claims arising from the event.

Contact Eagle River City Hall • 715-479-8682 ext. 224

Renter Information (Please Print)

Contact Name: _____ Organization: _____

Address: _____

Contact Phone: _____ Contact Email: _____

Event Type: _____ Date(s): _____

Time Frame (All events are to end by 9:00PM) _____

By signing this agreement, all liability is assumed by signer for the event. The City of Eagle River is to be held harmless for any and all liability.

Signature: _____ Date: _____

Office Use Only

Amount Paid: _____ Check #: _____

Notes: _____

Mary Wick/DPW Cleaning Inspection Date: _____

Keys Returned _____

Deposit Returned _____

DRAFT



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Resolution #1067
Appointment of 2026-2027 Election Inspectors

WHEREAS, the Common Council of the City of Eagle River having met in regular session on December 9, 2025; and

WHEREAS, upon the agenda was the 2026-2027 Election Inspector (poll workers) Appointments; and

WHEREAS, the Wisconsin Election Commission requires Election Inspectors be appointed for two (2) year terms ending December 31st of odd numbered years; and

NOW, THEREFORE, IT IS HEREBY RESOLVED, that the Common Council of the City of Eagle River does hereby appoint the following election inspectors (a.k.a. poll workers) for a two (2) year term commencing January 1, 2026 – December 31, 2027:

1. DEMOCRATIC NOMINEES: Kathy Patten, Jim Patten, Lynda Bolte, Kathleen Swanson, Jayne Winblad, Phoebe Spier
2. REPUBLICAN NOMINEES: Christine Daring, Chris Welcenbach, Gary Fawcett, Shele Fawcett, Sheri Shoberg, Jessica Bortolotti, Suzanne Kubacki
3. UNAFFILIATED: Deb Jastrow, Wendy Budde, Michelle Greb, Dar Kadulski, Dave Ogren, Geneva Olson, Daryl Brunner, Nancy Szymik, Scott Vanidestine, Pat Mayo, Kyle Anderson, Emily Anderson, Sherry Mayoh, Louise Lamb, Nicolet Michiel, Deb Brown, Robin Ginner

Adopted on this 9th day of December 2025.

Signed: _____
Debra A. Brown, Mayor

Date

Attest: _____
Becky J. Bolte, Clerk

Date

City of Eagle River – Development Impact Fee Adoption Checklist

Pre-Enactment Requirements (Wis. Stat. § 66.0617)

1. Confirm Eligibility & Purpose

- ☐ Verify that the proposed fee is for **capital costs of public facilities** (roads, utilities, parks, fire/EMS, etc.)
- ☐ Confirm the facility is **necessary to serve new development** (cannot be for existing deficiencies).
- ☐ Ensure the fee will not fund operations, maintenance, or replacement of existing infrastructure.

See Appendix A for where Impact Fees cannot be used to replace existing infrastructure.

2. Complete a Qualified Needs Assessment (Public Facilities Needs Assessment – PFNA)

- ☐ Hire or assign a qualified professional (municipal staff or consultant).
- ☐ Conduct a **detailed analysis** identifying:
 - ☐ Existing public facilities
 - ☐ Level of service standards
 - ☐ Projected land use & population growth
 - ☐ Required improvements attributable to *new* development
 - ☐ Capital cost estimates for each facility type
 - ☐ Cost allocations between existing residents vs. new development
- ☐ Include a **methodology** for calculating fee amounts by land use type.
- ☐ Prepare a written PFNA document, as required by statute.

3. Schedule & Provide Public Notice

- ☐ Publish notice of a **public hearing** (Class 1 notice minimum).
- ☐ Make the PFNA available for public review **at least 20 days before** the hearing (statutory requirement).
- ☐ Ensure draft zoning ordinance amendments are available for review.
- ☐ Provide notice to affected stakeholders (developers, major property owners, builders' associations).

4. Conduct the Public Hearing

- ☐ Hold the hearing before Plan Commission.
- ☐ Present the PFNA and explain fee basis and formula.
- ☐ Allow public comment and record input.
- ☐ Document questions/changes needed.

5. Draft the Impact Fee Ordinance (Zoning or Stand-Alone)

Your ordinance must include:

- ☐ The specific **public facility categories** the fee applies to
- ☐ The **methodology/formula** used to calculate the fee
- ☐ **Fee schedules** by land use type
- ☐ Provisions for:
 - ☐ Developer appeals process
 - ☐ Refund procedures (statutory 8-year expenditure requirement)
 - ☐ Exemptions (if any)
 - ☐ Credits for privately constructed public facilities
 - ☐ Accounting and reporting
 - ☐ Use of the segregated impact fee account
- ☐ Incorporation of PFNA findings by reference
- ☐ Compliance confirmation with Wis. Stat. § 66.0617

6. Plan Commission Review & Recommendation

- ☐ Plan Commission reviews PFNA + ordinance language
- ☐ Commission votes to recommend adoption (or amendment) to the Common Council
- ☐ Record detailed minutes

7. Common Council Action

- ☐ Council receives PC recommendation
- ☐ Council deliberates and may:

- ☐ Adopt the ordinance
 - ☐ Modify and adopt
 - ☐ Table for further review
- ☐ Final vote documenting compliance with statutory procedures

8. Create Segregated Impact Fee Accounts

- ☐ Create separate accounts for each impact fee category (road, park, water, etc.)
- ☐ Establish internal tracking procedures to ensure:
 - ☐ Funds used only on eligible capital costs
 - ☐ Money is spent within **8 years** or refunded

9. Publish Adoption & Notify Stakeholders

- ☐ Publish ordinance adoption per local procedure
- ☐ Update fee schedules for:
 - ☐ Building permits
 - ☐ Developer packets
 - ☐ Online zoning documents
- ☐ Notify:
 - ☐ Developers
 - ☐ Real estate professionals
 - ☐ Engineering firms
 - ☐ Utility providers
- ☐ Train staff on when and how fees apply

10. Implementation Logistics

- ☐ Set an effective date (commonly 30–60 days after adoption)
- ☐ Train Building Inspector/City Admin/Clerk on fee collection workflow
- ☐ Add fee fields to permit software or tracking spreadsheets
- ☐ Prepare standard credit agreement templates (if required)

11. Ongoing Compliance & Review

- ☐ Establish annual or bi-annual review schedule of fee levels
- ☐ Update PFNA if major growth projections or capital plans change
- ☐ Maintain all statutory reporting requirements

Appendix A - Where Wisconsin Law Says You Cannot Use Impact Fees to Replace Existing Infrastructure

Wis. Stat. § 66.0617(6)(a)

This subsection requires that impact fee revenues be **spent only on capital costs that are necessary to serve new development**.

It specifically says impact fees may be used only for:

“Capital costs that are necessary to accommodate land development, except that impact fees may not be used to **pay for costs to address existing deficiencies**, unless the deficiency is simultaneously corrected to meet the current level of service.”

This is the key prohibition.

Replacing an existing street after development is completed is:

- **A replacement of existing infrastructure**, and
- **A correction of an existing deficiency**,

and is therefore **not eligible** **unless the improvement increases capacity for new development**, and even then only the *incremental* capacity for the new development can be impact-fee funded.



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Eagle River City Employee Policy Handbook

Revisions: November 21, 2011

December 12, 2011

May 14, 2013

October 8, 2013

July 27, 2015

July 12, 2016

October 8, 2019

November 12, 2019

November 15, 2022

February 13, 2024

October 8, 2024

October 31, 2025

December 9, 2025

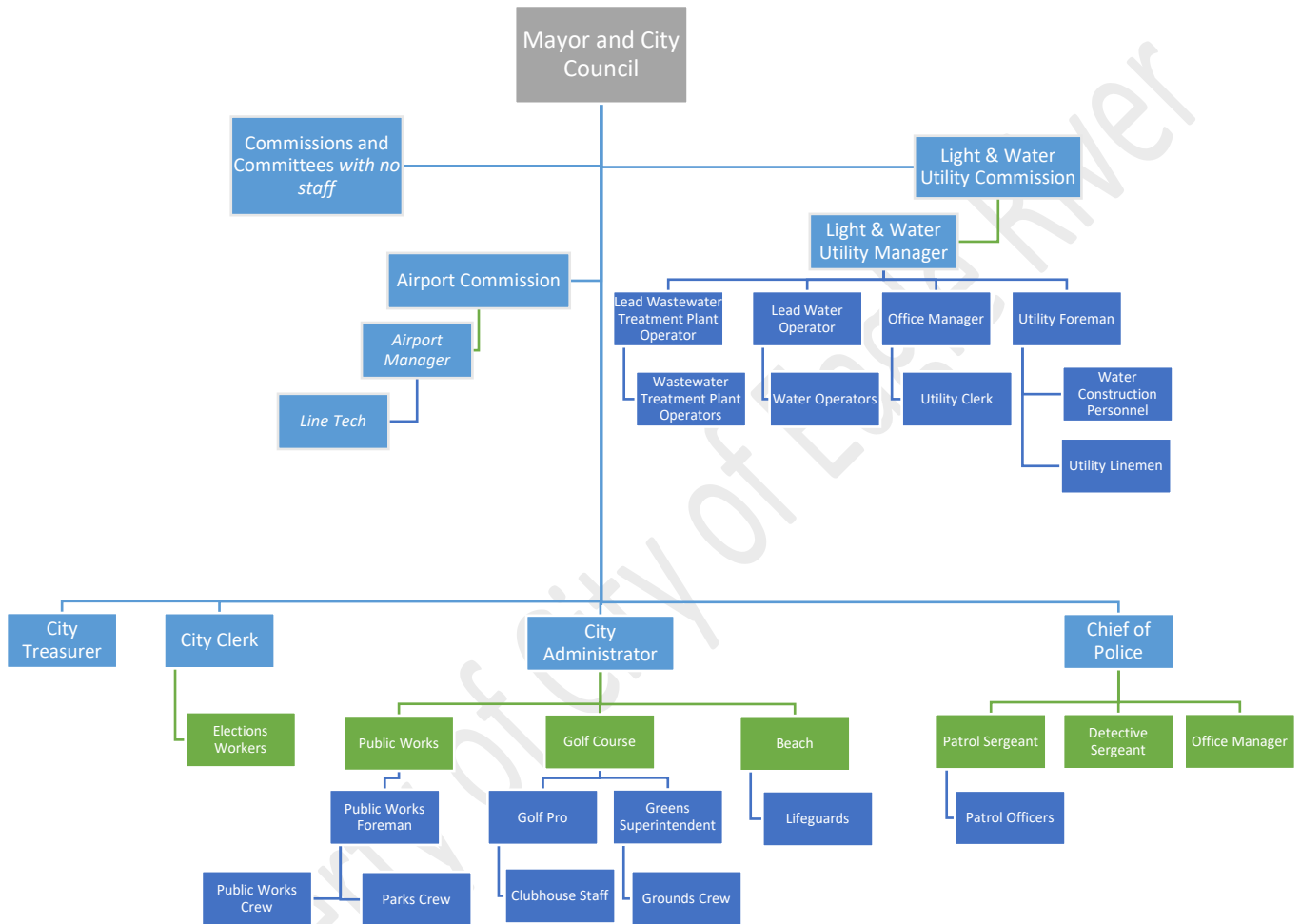
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CITY OF
EAGLE RIVER
Wisconsin
Organizational Chart
 (Updated Feb. 8, 2024)



Section 1 - Introduction

PURPOSE

The intent of the Eagle River City Employee Policy Handbook ("Handbook") is to provide a management framework and benefit schedule for all City and Utility employees. Nothing in this document is intended to create a legally binding employment contract or to change the at-will nature of employment with the City or Utility of Eagle River. The City and Utility of Eagle River reserves its rights to exclusively manage its operations in the best interest of the Eagle River taxpayers, citizens and ratepayers. This personnel policy applies to all City and Utility employees. Where unionized police officer contracts and those employees with personal contracts conflict with this handbook, the contract prevails.

Employment with the City and Utility of Eagle River is an *at-will* relationship. The employees voluntarily enter into an employment relationship with the City and Utility of Eagle River and are free to resign at any time. Similarly, the City of Eagle River Common Council or Utility Commission may terminate an employment relationship *at-will* at any time, for any reason or no reason, provided applicable federal, state or local law have not been violated.

This Handbook goes into effect beginning January 1, 2012, and per the revision schedule on the document cover. All previous ordinances, resolutions or motions previously made by the Eagle River Common Council, Utility Commission or other authorized committees or commissions or past practice are hereby rescinded, and this handbook supersedes those actions. In all cases, State and Federal law takes precedence over this handbook.

MAYOR AND COMMON COUNCIL

The Mayor and Common Council are the governing authority in the City of Eagle River. All Personnel, Committees and Commissions derive their authority to act from them. The Common Council maintains the right to modify or change the policy handbook, through ordinance procedure, at any time they desire. All policies adopted herein govern the overall management of all employees and define the wage and benefit entitlements. State and Federal law supersede the policy handbook when in conflict with the handbook. The City of Eagle River may enter into Labor and individual contracts per Wisconsin and Federal Law.

DEFINITIONS

For the purpose of identifying personnel in the policies hereafter, the following definitions shall apply. For further clarification, see the Organizational Chart on page 5.

City: Individuals employed by the City of Eagle River, including the City Administrator, City Clerk, City Treasurer, and individuals working in the Department of Public Works, Beach, Golf Course and Police Department.

Utility: Individuals employed by the City of Eagle River Light & Water Utility, including individuals working in the Wastewater Treatment Plant, and under the direction of the Light & Water Utility Commission.

Section 2 – Conditions of Employment

EQUAL OPPORTUNITY

The City of Eagle River and the Light & Water Utility is an equal opportunity employer. All employment decisions, including but not limited to, recruitment, hiring, compensation, benefits, promotions, transfers, layoffs, discipline, and termination are made without regard to an individual's age, arrest/conviction record, ancestry, color, national origin, race, religion, disability, marital status, military service, pregnancy, childbirth, sex, sexual orientation, off-duty use or nonuse of lawful products, or any other characteristic protected by federal, state, or local law.

Supervisors will see that the provisions of this section are met. It is also the duty of every employee to help create a work environment that promotes equal opportunity. You must report any incident or situation that you believe violates this policy using the Complaint Procedure outlined below.

Anyone who engages in unlawful discrimination will be subject to disciplinary action or termination. We will not tolerate retaliation against another person for filing a complaint, reporting alleged discrimination, or participating in an investigation. Anyone who engages in retaliation will be subject to disciplinary action or termination.

CONDITIONS OF EMPLOYMENT

Every prospective employee will have a background check and a criminal records check. The applicant must provide a signed release to allow for the background check.

REASONABLE ACCOMMODATIONS FOR DISABILITIES

We are committed to full compliance with applicable federal and state disability laws. An employee who is a qualified individual as defined by state or federal law will be provided a reasonable accommodation if one exists that allows the employee to perform the functions of the employee's job unless such accommodation creates an undue burden or poses a direct threat to the safety of the employee or others. You should submit a request for workplace accommodation to your department supervisor. After receipt of the request, the supervisor will meet you to discuss.

WAGES, SALARY

1. The work week is defined as Wednesday through Tuesday for all City and Utility employees
2. Employees shall be paid every other Friday. Should a holiday fall on a pay day, employees shall be paid the last workday prior to the holiday.
3. Wage and salary shall be determined by the Mayor, Common Council or Utility Commission on an individual basis or through individual contracts.

PAY POLICIES

You shall be compensated at your approved pay rate on a bi-weekly basis. Payday is the Friday following the completion of the two-week pay period. When the normal payday is a designated non-workday, you will receive your pay on the workday preceding the normal payday.

1. Direct Deposit. Wages will be paid by direct deposit at no cost to you. You can designate up to 2 banking accounts for receipt of direct deposit wages.
2. Overtime is calculated per 40-hour work week (Wednesday through Tuesday). Sick, vacation and holiday time do not count toward calculation of overtime.
3. Exempt Employees.
 - a. Salary Basis. We pay exempt employees on a "salary basis," meaning you receive a pre-determined amount of compensation each pay period. By law, the pre-determined amount cannot be reduced because of variations in the quality or quantity of your work.
 - b. Deductions. Deductions from exempt employees' salaries may occur under the following circumstances:
 - (1) Absences of one or more full days for personal reasons where you elect not to substitute any accrued leave time, or you do not have any accrued leave time available.
 - (2) Absences of one or more full days for sickness or disability if the deduction is made under a bona fide sick leave plan, policy or practice.
 - (3) Unpaid FMLA absences.
 - (4) To offset amounts, you receive as jury or witness fees, or for military pay.
 - (5) Disciplinary suspension of one or more full days imposed in good faith for violations of workplace conduct or safety rules.
 - (6) As otherwise permitted by law.

If you believe that we have made an improper deduction to your salary, report this information as soon as possible to the City Treasurer. If we made an improper deduction, we will reimburse you at the next pay date and will take steps to ensure the improper deduction is rectified in the payroll system.

TIME-KEEPING

All employees shall maintain a daily attendance record in the format we provide. This record shall reflect daily your start and end times, including start and end times of your lunch period, overtime hours worked, and all absences for vacation, illness, holidays, use of compensatory time, etc. You must keep an accurate record of your time. You must certify the accuracy of your time report by signing it, or by forwarding it by email for approval to your supervisor. If any corrections or modifications are to be made, both you and your supervisor must verify the accuracy of the changes by initialing the record at the time you are aware a change is needed.

1. Time should be recorded in 15-minute increments and totals recorded in decimal format (example: 12.25 or 16.5). Employees may round their time to the nearest .25 hour. For example, if an employee begins working at 4:37 (7 minutes from 4:30 and 8 minutes from 4:45), they will round down to 4:30. If they begin working at 4:38 (8 minutes from 4:30 and 7 minutes from 4:45), they will round up to 4:45.

2. Reportable hours include any work performed out of the office, or outside of normal work hours, including but not limited to, texting, checking email or doing other job-related computer work or phone calls. Supervisors are not to knowingly permit you to perform work without recording the time. Failure to record time worked violates wage and hour laws and our policies and could lead to disciplinary action. However, you must get permission from your supervisor before working any overtime. Failure to obtain advanced approval for overtime may result in disciplinary action.
3. Accrued paid leave must be used if you are absent from work during your normal work hours. You may only take time off unpaid with approval from the Mayor; you will not be allowed an unpaid absence for the purpose of avoiding the use of accrued paid leave.
4. Altering, falsifying or tampering with time records, or recording time on behalf of another without authorization from a supervisor, is prohibited and will lead to disciplinary action.

OVERTIME

We do not permit overtime without prior authorization from your supervisor. If you work overtime hours without pre-authorization, you will be subject to disciplinary action.

Department heads shall assign overtime work only as necessary and when circumstances prevent the accommodation of additional work through reassignment of work priorities or the rescheduling of hours within the same work week.

Overtime is calculated per 40-hour work week (Wednesday through Tuesday). Sick and vacation time do not count toward calculation of overtime.

RESPONSIBILITY FOR REPORTING TO WORK

1. All employees of the City of Eagle River shall be expected to report to work during inclement weather, disasters, and other adverse conditions.
2. Employees unable to reach their workstation because of inclement weather, disasters or other adverse situations may use vacation, floating holiday or compensatory time in lieu of a lost day of pay.
3. Employees engaged in work directly related to health, safety, and welfare of the community (i.e. Police, Street Maintenance, etc.) shall be expected to exhaust every effort in reporting to their workstation at the appropriate time.

ATTENDANCE

We require regular attendance of all employees. Excessive absenteeism and tardiness interfere with the delivery of services and is prohibited.

1. Reporting Absences/Tardiness. If you are absent from or late for work, you must notify your supervisor prior to the normal start of your workday. You must indicate a reason and an expected return to work. If the return-to-work date changes, you must notify your supervisor of the new date as soon as possible.
2. Leaving During Work Hours. You must get permission from your supervisor prior to leaving during work hours unless there is an emergency.
3. If your time off was a covered FMLA absence, then return to work provisions under the FMLA policy apply. FMLA absences are approved time off and are not counted against you. This

attendance policy will be enforced consistent with the federal and state FMLA laws, and as set forth in our FMLA policy.

4. Whenever the City or Utility management believes that a work release from your doctor is needed to ensure your ability to safely return to your job, or if your return will include certain restrictions that may require accommodation, you will be asked to provide a doctor's report. We may also request a doctor's report or fitness for duty certification in cases of suspected sick leave abuse or to determine fitness for duty when needed.

Seniority and the employment relationship shall be ended if you:

1. are absent from work without notification to your supervisor or other member of management, unless you cannot notify us for a valid reason;
2. fail to report to work within 10 days after having been recalled from layoff; or
3. fail to report for work at the termination of an authorized leave of absence.

PERSONNEL RECORDS AND EMPLOYMENT REFERENCES

Personnel records are the property of the City of Eagle River, and we restrict access to them. Access to your personnel records is governed by Wisconsin Statute § 103.13. Should you want to review your record under § 103.13, you must contact the City Clerk or City Treasurer. All requests from sources outside the City for personnel information or employment references concerning applicants, current employees, and former employees shall be forwarded to the City Clerk.

OUTSIDE EMPLOYMENT

The City of Eagle River and Utility requires that employees' activities and conduct away from the job must not compete or conflict with or compromise its interests, or adversely affect job performance and the ability to fulfill all responsibilities to the City or Utility. Employees are cautioned to carefully consider the demands that additional work activity will create before accepting outside employment. Outside employment will not be considered an excuse for poor job performance, absenteeism, tardiness, leaving early, refusal to travel or refusal to work overtime or different hours. If outside work activity does cause or contribute to job-related problems, such employment must be discontinued. If necessary, normal disciplinary procedures will be followed to deal with the specific problems.

SENIORITY, LAYOFF PROVISIONS, PROMOTIONS

1. The City of Eagle River or Utility Commission does not recognize seniority rights – positions and assignments are awarded based on the sole discretion of the management.
2. The Eagle River Mayor and Common Council have the sole discretion as to the number of employees employed and, in the event of a layoff, have the sole discretion as to who shall be subject to layoff.
3. For Utility Employees, the Utility Commission will manage the number of employees employed and, in the event of layoff, have the discretion as to who shall be subject to layoff per Sec. 90-73 Duties in the Municipal Code of the City of Eagle River.

PART TIME EMPLOYEES/TEMPORARY EMPLOYEES/ CONTRACT SERVICE

The City of Eagle River or Utility Commission shall determine the number of employees working for the community including the number of hours that they work and the work schedule for the employee with no limit on the calendar days utilized.

TRAINING/SEMINARS/TRAVEL

1. All training and education programs need to be approved by the immediate supervisor.
2. Training travel and training time will be compensated for at the regular rate of pay.
3. Out-of-state travel requires the approval of the governing body that provides management supervision of the employee. This approval should include an overall estimate of expenses associated with the trip.
4. Mileage Reimbursement will be at the established IRS reimbursement rate for an individual using their personal vehicle. To obtain the reimbursement, the individual is required to submit proof of automobile insurance and a valid driver's license to the City Clerk or the Utility Office for utility employees on an annual basis.
5. Meal Reimbursement is as follows:
 - a. The employee needs a receipt for each meal or item.
 - b. The City will reimburse up to \$75 for meals/items per day with receipt.
 - c. Alcohol will not be reimbursed.
 - d. Departure prior to 6 a.m. are entitled to breakfast.
 - e. Employees arriving home after 6 p.m. are entitled to dinner.
6. Meal fees will not be paid to the employee if the event includes meals.
7. Lodging. Hotel/ Motel expenses should be charged to the appropriate city or utility charge card. A reasonable class of accommodation at the single rate shall be selected where the choice is available. Request for reimbursement of lodging expenses will not be granted if the location of the conference is less than 40 miles from the City. Based upon a special request, the Mayor may grant permission due to unusual circumstances. For lodging in Wisconsin, be sure to obtain the tax-exempt status for the lodging. Tax Exempt number is available from the City Clerk's office.
8. Parking fees will be reimbursed with a receipt if possible.

GRIEVANCE PROCEDURE

Purpose and Scope

This policy provides guidance for City of Eagle River and Utility employees and supervisors concerning employee discipline and to implement the grievance procedure mandated by Section 66.0509(1m), of the Wisconsin Statutes other than police and fire employees. This procedure also applies to "Workplace Safety" which impacts the conditions of employment affecting an employee's physical health or safety, the safe operation of workplace equipment and tools, safety of the physical work environment, personal protective equipment, workplace violence, and training related to same. This grievance procedure does not apply to the Police Department unionized personnel or the Police Chief; however, this procedure does apply to all other employees.

Any written grievance filed under this policy handbook must contain the following information:

1. The name and position of the employee filing it,
2. A statement of the issue involved,
3. A statement of the relief sought,
4. A detailed explanation of the facts supporting the grievance,
5. The date(s) and the event(s) giving rise to the grievance,
6. The identity of the policy, procedure or rule that is being challenged,
7. The steps the employee has taken to review the matter, either orally or in writing, with the employee's supervisor,
8. The employee's signature and the date.

Discipline

Disciplinary action may call for any of four steps – verbal warning, written warning, suspension (with or without pay) or termination of employment – depending on the problem and the number of occurrences. There may be circumstances when one or more steps are bypassed. Certain types of employee problems are serious enough to justify either a suspension or termination of employment without going through the usual progressive discipline steps. The City of Eagle River and Utility reserves the management right, in its sole discretion, to impose disciplinary action as may be appropriate to the particular circumstances.

Grievance Procedure

1. This procedure addresses issues concerning workplace safety, discipline and termination. For purposes of this policy, workplace safety means the conditions of employment related to physical health and safety of employees, as long as such conditions are not unenforceable under federal or state law, related only to: safety of the physical work environment, the safe operation of workplace equipment and tools, provision of protective equipment, training and warning requirements, workplace violence and accident risk.
2. Every reasonable effort should be made by supervisors and employees to resolve any questions, problems or misunderstandings that have arisen. Accordingly, employees should first discuss complaints or questions with their immediate supervisor.
3. If the problem cannot be resolved with the employee's immediate supervisor, a written grievance may be filed with the City Administrator (for city employees) or Utility Commission (for utility employees), no later than five (5) business days from the date that the employee first became aware, or should have reasonably been aware, of the condition or circumstance giving rise to the grievance. The City Administrator or Utility Commission may schedule a meeting to review the matter within ten (10) business days of receiving the grievance. The City Administrator will provide a written response within ten (10) business days of receiving the grievance or within ten (10) business days of the meeting, whichever is later. The Utility Commission will hold a meeting within (10) working days of receiving the grievance to determine a response. The Utility Commission will have (10) business days after the meeting to respond in writing to the employee. If the employees' immediate supervisor is the City Administrator or Utility Commission, then the employee may submit a written request for a hearing before an impartial hearing examiner as outlined in 4.d. below.
4. The written decision provided in paragraph 4.c. above shall be final unless the employee files a written request for a hearing before an impartial hearing examiner. The City of Eagle River

will provide an examiner who shall not be a City of Eagle River employee. The hearing shall be conducted as soon as practicable and may or may not be transcribed, subject to the examiner's discretion. Subject to the examiner's discretion, supporting written documents may be submitted along with verbal testimony. The appealing party carries the burden of proof. The examiner may request oral or written closing arguments and replies. The examiner shall provide a written decision to the Eagle River Common Council.

5. The decision of the impartial hearing examiner may be appealed to the Eagle River Common Council by the employee or City Administrator or Utility Commission within five (5) business days of the date of the decision. If the decision is not appealed to the Eagle River Common Council within the five (5) daytime period, the decision will be considered final.
6. If the decision is appealed, the Eagle River Common Council shall review the matter. The Eagle River Common Council shall examine any records produced at the hearing before the impartial examiner. A simple majority vote of the membership shall decide the appeal and shall be final. Members of the Council and Mayor who also serve on the Utility Commission and who have heard the case before the Utility Commission must recuse themselves from this final process.
7. Failure to process a grievance by the grievant within the time limit, or agreed upon extensions, shall constitute termination of the grievance. Failure of a management representative to meet the time limits shall cause the grievance to move automatically to the next step in the procedure. Time limits may be extended by agreement in writing of the parties at any step of the procedure.

Section 3 – Benefits

WISCONSIN RETIREMENT SYSTEM (WRS)

All employees shall contribute the employee share of the Wisconsin Retirement System required contribution per Wisconsin State Law. The City of Eagle River or Eagle River Light & Water will contribute the employer's share of the retirement system contribution. The amount contributed will be determined on an annual basis by the Wisconsin Retirement System. Eagle River follows Wisconsin Retirement Rules for Retirement Age.

WRS Reportable vs. Non-Reportable Payouts

For Wisconsin Retirement System (WRS) purposes, the following apply:

- Sick Pay and Vacation Pay: Lump sum payouts for unused sick pay or vacation pay at retirement or upon separation from employment are not WRS reportable.
- Compensatory (Comp) Pay: Payments for accrued compensatory time are WRS reportable.
- Paid Leave of Absence: Wages paid during an approved paid leave of absence are WRS reportable.

INSURANCE

1. Regular full-time employees are eligible for Health Insurance benefits the first of the month following the first date of employment and those who qualify as variable hourly employees who exceed 1,560 hours in a twelve (12) month measurement period as measured from the

beginning of the second payroll in November of each calendar year as required by the Affordable Care Act (ACA). The twelve (12) month stability period (benefit period) will then be offered at the next benefit period beginning January 1 through December 31 of the year immediately following the measurement period for qualifying variable employees only as required by the Affordable Care Act (ACA).

2. Health Insurance – the City of Eagle River and Utility will provide a Point of Service Health Insurance plan with the employee paying 15% toward premiums and the City/Utility paying 85% of the premium. The Health Insurance is a high-deductible plan where the Health Insurance plan pays 100% when the qualified health care expenses reach \$5,000 for single coverage and \$10,000 for limited family or family plan. The employee is responsible for 100% of the first \$1,650 deductible for a single plan or 100% of the \$3,300 deductible (in network) for a limited family and family plans. The City of Eagle River employs a Section 105 Health Reimbursement Arrangement (HRA) and involves the following instructions and benefits:

SECTION 105 HEALTH REIMBURSEMENT ARRANGEMENT (HRA) EMPLOYEE INSTRUCTION SHEET

City of Eagle River is continuing a Section 105 Health Reimbursement Arrangement (HRA) to help provide better health care coverage to employees and their families. HRAs are implemented by many employers to help manage increasing health care costs and to provide employees with an incentive to be better consumers of health care. They are working with Diversified Benefit Services, Inc. (DBS) to manage and administer the HRA. The program works as follows:

- You and/or your family members utilize your health plan as you normally would. When you use your health plan, the insurance company will process your claim and send an Explanation of Benefits form (EOB) to you. The EOB form shows the date of service, service provided, cost of the service, amount insurance paid on the claim.
- An Explanation of Benefits form (EOB) will *also* be sent electronically from the insurance company to DBS stating the amount of services applied toward the deductibles.
- As DBS receives the electronic information, the deductible amounts will be paid directly to the vendor/provider based on your employer's HRA reimbursement plan parameters.
- Prescription drugs are applied towards your deductible. You are required to pay for the prescription at the time of purchase. The HRA will reimburse you directly for prescription drug expenses based on your employer's HRA reimbursement plan parameters.
- If you provide your email address to DBS, all notifications including claims received, reimbursements issued and requests for additional information will be sent to you via email.
- There are no claim forms to file for the HRA. (*However, if you have dual health coverage, you must submit EOB forms from the secondary insurance carrier manually along with a signed claim form for reimbursement.*)

- The Health Insurance Plan is HSA (Health Savings Account) qualified and prescription drugs apply toward the deductible. Employees may set up a HSA with this Health Reimbursement Arrangement.

HRA Reimbursement Schedule

Plan Year:	01/01/2026 – 12/31/2026
Eligible Expenses:	Medical Deductibles incurred under the Employer Sponsored Group Health Plan
Deductible In-network Level:	\$5,000 Single / \$10,000 Family
<i>Single HRA Reimbursement Levels for the Plan Year:</i>	
First \$1,700 of in-network deductible expenses:	Employee Responsibility**
Next \$3,300 of in-network deductible expenses:	Reimbursed to the provider at 85% (up to \$2,805 HRA, \$495 EE**)
<i>Family HRA Reimbursement Levels for the Plan Year:</i>	
First \$3,400 of in-network deductible expenses:	Employee Responsibility**
Next \$6,600 of in-network deductible expenses:	Reimbursed to the provider at 85% (up to \$5,610 HRA, \$990 EE**)

** Employees may expense this portion under their HSA, but may not expense the portion that is reimbursed by the HRA.

The HRA reimbursement is based on the Employer's in-network Group Health Plan. If you incur out-of-network deductible expenses then the reimbursement is capped at the in-network reimbursement level.

Additional Information:

- You must be an active employee on the Employer's Group Health Plan or on COBRA (under your current Employer's Group Health Plan) to receive a reimbursement.
- Any portion of the expense reimbursed by the HRA IS NOT eligible for reimbursement under any other program or by any other source. This includes, but is not limited to, Insurance Plans, Health Savings Accounts and Flexible Spending Accounts. Any portion of an expense reimbursed by the HRA IS NOT eligible as a deduction on your income taxes.
- Reimbursements are tax-free to you.

- If another source reimburses you and/or a provider (i.e. doctor, hospital, and clinic) for an expense that the HRA also reimburses you for, you are responsible for paying back the HRA Plan.
- At the end of each Plan Year your claims will be electronically submitted for 90 days. If you terminate employment, your claims will be electronically submitted for 90 days after your termination date.
- You have the right to waive participation in the HRA program for you and your family. You must waive participation each Plan Year and the waiver must be completed prior to the Plan Year beginning. Please see your Human Resource department for a waiver form.
- Your employer assumes the cost for the Plan's administration.
- Your employer reserves the right to cancel or modify this program at any time.
- This Employee Instruction Sheet is intended only as an overview of the HRA benefits. The HRA plan qualifications and limitations are stated in the Plan Document. The Plan Document determines how the HRA plan benefits will be administered.

If you have questions on the program, please call DBS at 1-800-234-1229.
DBSbenefits.com

1. Employee Retirement -- Upon retirement, an employee may purchase the existing or a modified health plan through the city/utility health insurance plan at 100% of the employee cost – both the entire premium and all deductibles. When a City of Eagle River retiree becomes Medicare eligible, they are no longer eligible for the Eagle River/Utility Health Insurance plan.
2. Health Savings Account -- For employees who choose to utilize a Health Savings Account, the City and Utility will make direct deposits into the Health Savings Account that the employee created in a financial institution. Health savings accounts are funded 100% by the employee.
3. Life Insurance – for utility employees hired prior to 1/1/2012, the utility will pay 100% of the basic life insurance policy plus one supplemental life insurance policy equal to the employee's previous calendar year earnings through the Employee Trust Fund (ETF). For city and utility employees hired after 1/1/2012, the city and utility will pay 100% of the basic life insurance policy through the Employee Trust Fund (ETF). For new employees it may take up to six months before the life insurance is effective.
4. Income Continuation Insurance – the City and Utility agree to provide the Income Continuation Plan established by the State of Wisconsin, with a thirty (30) day waiting period for all employees who elect to participate.

WORKERS COMPENSATION

Employees shall receive the difference between workers' comp and their full wages if the injury was work related with the wages being charged to the employees' sick leave account. Once the employees' sick leave is exhausted, the city no longer has any obligation to pay the difference.

OTHER BENEFIT PLANS

Regular full-time employees are eligible for these benefits:

1. American Family Life Assurance Company of Columbus (AFLAC) – employees may participate at their own expense.
2. Wisconsin Deferred Compensation Program – employees may participate at their own expense.
3. City employees are allowed to sign up for Tone Zone Fitness in Eagle River at the expense of the City. Additionally, an Employee may be reimbursed up to \$30 per month toward a qualified health club membership (YMCA, Spine and Sport, Northland Pines, or Three Lakes) but must use the facility at least 4 times per month. The employee must provide the City proof of usage and out of pocket cost to obtain reimbursement up to \$30 per month.

Section 4 - Leave and Paid Time Off

VACATION

The intent of our vacation policy is to allow time away from work without loss of compensation. Therefore, Vacation can only be used to fulfill the standard 40-hour work week expectation.

1. Only regular full-time employees are eligible for vacation.
2. Vacation is earned on an anniversary year basis according to the following schedule:
 - Up to One Week (40 hours, prorated) upon hire*
 - One Week (40 hours) after One Year*
 - Two Weeks (80 hours) after Three Years*
 - Three Weeks (120 hours) after Seven Years*
 - Four Weeks (160 hours) after Fifteen Years*
 - Five Weeks (200 hours) after Twenty-Three Years*
 - One additional day for every two years of service over Twenty-Five Years*
3. The Common Council or Utility Commission may grant different vacation amounts depending upon the experience of the employee hired.
4. Up to one week may be carried over into the following anniversary year. Employees may carryover a maximum of 40 hours of vacation into the next anniversary year. Unused vacation in excess of 40 at the end of the anniversary year will be forfeited.
5. All vacation must be used before requesting additional time off without pay.
6. Scheduled vacation may be rescheduled based on the needs or requirements of the City of Eagle River.
7. In the event of death of an employee who is entitled to vacation pay under the vacation pay provisions, such vacation pay and earnings due such employee shall be paid to his/her lawful beneficiaries at the rate of pay in effect at the time of death in accordance with the law.
8. Upon retirement or resignation, City and Utility employees will receive the equivalent of their regular rate of pay per hour for all unused vacation hours.
9. There may be occasions when employees are not able to use all vacation in their anniversary year because of unforeseen work-related circumstances. In these situations, the employee

must request in writing to his/her supervisor, prior to their anniversary, to carry the hours over into the next anniversary year. The Mayor will approve or deny those requests. If approved, the employee has (90 days) to use the amount carried over or will forfeit the balance.

10. Vacation time does not count as hours worked for the purposes of overtime calculation.

SICK LEAVE

1. Regular full-time employees receive eight hours per month and may accumulate up to 960 hours of sick leave. These sick leave hours are to be used for time off for illness or Family Medical Leave. Hours accumulated over 960 will be applied to their deferred compensation at the rate of \$100 for every eight hours.
2. Upon retirement, City and Utility employees may receive \$100 for each eight-hour increment in the bank up to 960 hours. Upon resignation or discharge the employee forfeits all accumulated sick leave. Upon the death of an active employee the spouse or estate receives the sick leave payout.
3. Regular full-time City and Utility employees will receive \$100 per eight-hour increment paid into a deferred compensation account for those eight-hour increments over the 960 sick hours. This payment will be calculated and distributed on the first pay period in January of each year for hours accumulated through the end of December.
4. For utility employees hired prior to 12/31/2011, the accumulated sick leave bank will be frozen at their current rate of pay and available for cash payout or used for medical premiums upon WRS retirement from the Eagle River Utility. The utility employees may also use this banked sick leave for illness or Family Medical Leave. Future sick leave accumulation (beginning January 1, 2012) shall be at the rate of \$100 per eight-hour increment up to 960 hours and follow the same protocol as per sections 1 and 2 above.
5. Whenever City management believes that a work release from your doctor is needed to ensure your ability to safely return to your job, or if your return will include certain restrictions that may require accommodation, you will be asked to provide a doctor's report. We may also require a doctor's report or fitness for duty certification in cases of suspected sick leave abuse or to determine fitness for duty when needed.
6. Sick leave does not count as hours worked for the purposes of overtime calculation.

FAMILY MEDICAL LEAVE ACT

This policy outlines the federal and Wisconsin Family and Medical Leave Acts (FMLA) and applicable rights and obligations. Should this policy conflict with the federal or Wisconsin law, the provisions of the law shall control. The Department of Labor's summary of the federal law follows our FMLA policy.

1. We administer this FMLA policy on a calendar year basis, except for military caregiver leave.
2. Definitions of terms such as "serious health condition," "child," "parent," "spouse," and "domestic partner" are applied as defined in Wisconsin and federal law.
3. Both Wisconsin and federal family and medical leave will run concurrently with each other and concurrently with any other leave available to you under our policies or collective bargaining agreements, and under federal or Wisconsin law, including worker's compensation, to the extent such leave qualifies for FMLA.

4. Leave taken under this Policy will not result in any disciplinary action.

Eligibility for Leave.

1. Wisconsin - You are eligible for Wisconsin family or medical leave if you have worked at least 52 consecutive weeks and have worked at least 1,000 hours (paid leave counts) in the 52-week period before leave begins.
2. Federal - You are eligible for federal family and medical leave if you have worked for at least 12 months (not necessarily consecutive) and have worked 1,250 hours (only actual hours worked counts) in the 12-month period immediately before leave begins.

Type and Amount of Leave Available.

1. Wisconsin FMLA.
 - a. Up to 6 weeks for the birth or adoption of a child, to begin within 16 weeks of the birth or placement.
 - b. Up to 2 weeks to care for a child, spouse, domestic partner, or parent (including parents of your spouse or domestic partner) with a serious health condition.
 - c. Up to 2 weeks for your own serious health condition.
2. Wisconsin Bone Marrow and Organ Donation Leave Act: You will receive up to 6 weeks as a bone marrow and/or organ donor upon written verification.
3. Federal FMLA.
 - a. Up to 12 weeks of leave for:
 - i. The birth of a child and to care for the newborn within one year of birth;
 - ii. The placement of a child for adoption or foster care and to care for the newly placed child within one year of placement;
 - iii. To care for your spouse, child, or parent who has a serious health condition;
 - iv. A serious health condition that makes you unable to perform the essential functions of your job.
 - a. Military Caregiver Leave. You may take unpaid leave of up to 26 weeks to care for your parent, spouse, child or next of kin who is a covered service member and who sustains a serious illness or injury while on active military duty. This injury or illness must render the service member medically unfit to perform his or her military duties and for which the service member is undergoing medical treatment, recuperation or therapy, whether inpatient or outpatient, or is assigned to the temporary disability retired list. The maximum 26 weeks of leave to care for a service member includes, and is not in addition to, all other FMLA leave.
 - b. Qualifying Exigency. Unpaid leave of up to 12 weeks may be taken by you for any “qualifying exigency” that arises because of your spouse, child or parent serving on active duty, or being notified of an impending call to active-duty status to support a contingency operation. Federal FMLA regulations define a “qualifying exigency” to include such activities as attending certain military events, arranging for alternative childcare or school activities, addressing certain financial and legal arrangements, attending certain counseling sessions, time for the military member’s rest and recuperation, and attending post-deployment briefings. You may be required to provide documentation to verify eligibility for leave, including providing a copy of active-duty orders.

Intermittent Leave.

You may be allowed to take FMLA leave on an intermittent or reduced schedule basis within the parameters set by law. Only the amount of leave taken will count against leave entitlements. Please contact the City Administrator to discuss the parameters of intermittent or a reduced schedule leave.

Pay During FMLA Leave.

In general, both Wisconsin and federal FMLA leaves are unpaid. We may require you, or you may choose, to substitute paid leave (such as vacation days, sick leave, or compensatory time) for unpaid leave available under the federal FMLA; or, you may substitute any available accrued leave for unpaid Wisconsin FMLA.

Notification of Your Need for FMLA Leave.

1. You must notify us of your need for FMLA leave. You should request leave in writing on forms provided by the City Administrator. The information you provide must be sufficient to allow us to determine that the leave qualifies for FMLA.
2. You will need to respond to our inquiries as needed so that we may determine if an absence qualifies as FMLA. If you do not provide sufficient information to support a determination, the leave may be denied or delayed.
3. You need to provide 30 days advance notice of FMLA leave when the need is foreseeable. If that is not possible, or the leave is not foreseeable, you must provide notice as soon as possible. If you cannot give 30 days' advance notice for foreseeable leave, without a reasonable excuse for the delay, or otherwise fail to satisfy FMLA notice obligations, your FMLA leave may be denied or delayed.

Medical Certification.

1. If leave is for your own serious health condition, the serious health condition of a covered family member, or a qualifying exigency, you may be required to provide a medical certification form completed by the health care provider. You must submit the certification form within 15 calendar days of the request. If you make a diligent good faith effort but cannot meet the 15 calendar day deadline, we will give you additional time to provide the certification. We may require you to provide updated medical certification forms periodically to the extent permitted by law.
2. If you do not provide the medical certification form as requested, your leave (or the continuation of your leave) may be denied or delayed until you provide it. If you never produce a requested certification, the leave is not FMLA covered and will not be protected by FMLA laws.
3. Genetic Information Nondiscrimination Act (GINA) Notice. GINA prohibits employers and other covered entities from requesting or requiring your genetic information, except as allowed by the law. Please do not provide any genetic information when responding to a request for a medical certification. Genetic information includes your family medical history, the results of your or a family member's genetic tests, that you or a family member sought or received genetic services, and genetic information of a fetus carried by you or a family member or an embryo held by you for a family member receiving reproductive services.

Insurance and Benefits. You may continue health insurance coverage while on FMLA on the same terms as if you continued to work. You must continue to pay your share of the premiums through payroll deduction or by direct payment on the first of the month. Subject to COBRA, FMLA, and any other applicable laws, our obligation to maintain health, dental and vision benefits will stop if you inform us of your intent not to return to work at the end of the leave period, if you fail to return to work when your leave entitlement is exhausted, or if you fail to make required payments while on leave. You will continue to earn accrued benefits while paid leave is substituted for unpaid FMLA time off.

Return to Employment.

1. When you return from FMLA for your own serious health condition, you must provide a return-to-work release signed by your treating physician showing that you can return to duty with or without work restrictions. We will delay your return to work until it is received.
2. At the end of your FMLA leave, you will be returned to the position you held at the commencement of leave or, if the position is filled, to an equivalent position. The return-to-work entitlement will be no greater than if you had continued in employment without taking leave.
3. Under federal FMLA, the return-to-work entitlement does not apply to “key” employees. We will notify you regarding key employee status and its possible implications for job restoration at the time leave is requested.
4. You must notify your immediate supervisor if your return-to-work date changes. If you want to return to work before leave is scheduled to end, and work is available, you must notify us at least 2 workdays prior to the desired return date.
5. If you do not return to work from an FMLA leave at the designated time, we will consider you to have voluntarily ended your employment, unless you were unable, because of an emergency, to notify us.
6. If your FMLA leave expires, and you remain unable to perform the essential functions of your position, your right under the FMLA to your job will end with the expiration of the FMLA leave period. You should contact [insert position or department] to discuss options, which will take into consideration the circumstances of your particular situation and any obligation to reasonably accommodate a disability if one exists as defined by applicable state and federal laws.

FUNERAL LEAVE

1. Regular full-time employees are eligible for this benefit.
2. Five (5) days funeral leave with pay shall be granted in the event of the death of a member of the employee’s immediate family to include spouses, parents, stepparents, children, stepchildren, brothers and sisters.
3. Three (3) days funeral leave with pay shall be granted in the event of the death of the following relative: grandparents, grandchildren, mother-in-law, father-in-law, sister-in-law and brother-in-law.
4. Additional funeral leave may be granted by the Mayor.
5. Funeral leave does not count as hours worked for the purposes of overtime calculation.

JURY/WITNESS DUTY

1. In the event an employee is called to serve jury duty or is subpoenaed as a witness, the employee is required to turn in the jury/witness pay and the base pay for the employee will be paid up to a maximum of five (5 days) for jury duty and one day for witness pay.
2. Jury/Witness duty pay is based on the regular rate of pay at the time of the absence and hours the employee would have been scheduled to work; therefore, if the employee is not scheduled to work the employee would not receive Jury/Witness duty pay.
3. Jury/Witness duty pay will not include meal or mileage allowance received.
4. Jury/Witness duty pay does not count as hours worked for the purposes of overtime calculation.

HOLIDAYS

1. Regular full-time employees are eligible for holiday pay at two times their normal hourly rate for hours worked on a recognized holiday.
2. Days Granted:

<i>New Years' Day</i>	<i>Thanksgiving Day</i>
<i>Friday before Easter</i>	<i>Day after Thanksgiving</i>
<i>Memorial Day</i>	<i>Christmas Eve Day</i>
<i>July 4th</i>	<i>Christmas Day</i>
<i>Labor Day</i>	<i>New Year's Eve Day</i>
3. Holidays Falling on Weekends: Should any of the above-listed holidays fall on a Saturday, the previous Friday shall be observed as the holiday; and should any holiday fall on a Sunday, the following Monday shall be observed as the holiday. When Christmas Day and New Years' Day fall on a Saturday, the preceding Thursday shall be observed as the Christmas Eve Day and New Years' Eve Day holidays. When Christmas Day and New Years' Day fall on a Sunday or Monday, the preceding Friday shall be observed as the Christmas Eve Day and New Years' Eve Day holidays.
4. Full Time Golf Course Employees receive all of the holidays above except Memorial Day, July 4th, Labor Day and the Friday before Easter – they are granted one additional personal day in lieu of each holiday listed in this section.
5. Holiday pay does not count as hours worked for the purposes of overtime calculation.

UNPAID TIME OFF PROVISION

1. The Mayor may grant unpaid time off without pay for personal reasons. Such unpaid time off will be limited to three (3) calendar days per year. Requests for unpaid time off without pay for three or less calendar days shall be made by written application and submitted at least two (2) working days prior to the anticipated leave.
2. Unpaid time off can be granted when all other paid time off is exhausted.
3. Unpaid time off will depend on the business needs of the City of Eagle River.
4. Also refer to the Family Medical Leave policy in this manual.
5. Requests for a longer unpaid time off without pay shall be made by request authorization from the Common Council or Utility Commission.

6. Employees on unpaid time off without pay may continue to participate in the group insurance programs by paying the applicable pro rata premiums to the City Treasurer.

MILITARY LEAVE

1. The City and Utility shall comply with all applicable military leave and veteran's re-employment laws and shall grant leaves of absence as appropriate under such laws.
2. An employee who is a military reserve member and subject to periodic encampments or National Guard duty will be able to take time off each year to meet this obligation. Employees with one or more years of employment with the Association will receive continuous pay for a period of no more than two weeks per calendar year for encampments or National Guard duty. Employees with less than one year of employment with the City of Eagle River or Eagle River Utility can take the time off without pay or use accrued PTO.
3. For regular full-and part-time employees who qualify for continuous pay, we pay the difference between your regular pay (up to eight hours a day) and your military service pay. Simply present the city with a copy of the pay voucher and the appropriate calculations will be made. There will be no additional compensation provided for those individuals who earn more than their regular rate of pay.
4. Other active military or reservist duties are handled as provided by law. Employees on extended military leaves are eligible for health insurance continuation coverage as provided by COBRA

COMPENSATORY TIME/OVERTIME/PAGER-STANDBY TIME/PERSONAL/OTHER

1. Employees are eligible for one (1) paid personal day per calendar year equal to the number of hours per a typical working day (i.e.: Public Works = 10 hours, administrative = 8 hours, etc.). A personal day may not carry over into the next calendar year. Employer retains the right to deny the day requested due to business needs.
2. Employees may be required to work outside their normal work schedule due to the demands of the job. Management, based on the needs of the City or Utility, may have employees work more or less than the overall job schedules outlined. Unless specifically stated, the City and Utility of Eagle River will follow the Fair Labor Standards Act (FLSA) for all overtime compensation.
3. Seasonal employee schedules are determined by their supervisor and are not subject to overtime pay.
4. Seasonal employees working for the Golf Course and who work in excess of 40 hours per week shall be paid at the regular rate of pay (see Wisconsin Administrative Code DWD 274.04(8)). Hours in excess of 40 can be paid or used as compensatory time off at the discretion of the immediate supervisor, but they are generated at the regular hourly rate of pay.
5. Overtime is at the discretion of the Department Manager in accordance with budgeted payroll allowances. In response to on-call hours by Department of Public Works or Utility workers, Department Managers may require employees to notify them upon deployment.
6. Each department has overall job schedules as outlined below:
 - a. The City Hall Office normal schedule is 8 a.m. to 4:30 p.m. with a 30-minute unpaid lunch schedule with two 15-minute paid breaks.

- b. Department of Public Works normal schedule is 6 a.m. to 4:30 p.m. four days per work week with a 30-minute unpaid lunch schedule with two 15-minute paid breaks.
 - c. Utility Office Workers normal schedule is 8 a.m. to 4:30 p.m. with a 30-minute unpaid lunch schedule and two 15-minute paid breaks.
 - d. Water and Electric Utility Workers normal schedule is 7 a.m. to 3:30 p.m. with a 30-minute unpaid lunch schedule and two 15-minute paid breaks.
 - e. The Wastewater Treatment Plant normal schedule is 7 a.m. to 3:30 p.m. with a 30-minute unpaid lunch schedule and two 15-minute paid breaks.
 - f. Police Department normal office schedule is 8:30 a.m. to 4:30 p.m. with a 30-minute unpaid lunch schedule and two 15-minute paid breaks, or as dictated by their union contract.
- 7. Overtime hours for City employees may be converted to compensatory time off up to 40 hours per calendar year. Hours in excess of 40 compensatory time hours will be paid out in a separate check twice per year (June and November). A maximum of 40 compensatory time hours may be carried over to the following calendar year. For overtime hours not converted to compensatory time, the City of Eagle River will compensate hourly employees at the rate of 1 ½ times the normal rate for hours outside the regularly scheduled works hours and two-times the normal rate for hours worked on an observed holiday.
 - 8. For Public Works employees, the City of Eagle River requires one employee to be on-call 24/7 to respond to emergencies as dispatched, within 30 minutes of the dispatch. Selected Public Works employees are required to carry a pager and be in the pager rotation for on-call duty. Each employee who is required to be in the rotation should distribute the carrying of the pager as equally as possible over the year. The Mayor and Common Council will determine the total number of employees in rotation. When an employee is dispatched through the pager call-in time, they will receive two (2) hours pay at two (2) times their regular rate and 1 ½ times their regular rate for each hour after unless it works into the regular work schedule. Public Work employees will not receive pager call-in time when the call is related to snow removal
 - 6. For Utility Lineman the Light & Water Department requires one employee to be on-call 24/7 to respond to emergencies as dispatched, within 30 minutes of the dispatch. The linemen are required to carry a pager or cell phone to be in rotation of taking and responding to the service call. Each lineman is required to be in the rotation and to divide the on-call status equally throughout the year.
 - 7. Water/Wastewater workers are required to provide weekend coverage for the water/wastewater system as determined by management. Water/Wastewater workers are required to respond to emergencies as dispatched, within 30 minutes of notification.
 - 8. When a Light & Water employee is dispatched through the pager call-in time, they will receive two (2) hours pay at two (2) times their regular rate and 1 ½ times their regular rate for each hour after unless it works into the regular work schedule as defined above. For some duties management may schedule work in advance which would be paid per Federal Labor Standards Act requirements (FLSA).
 - 9. One Light & Water employee is required to work on Saturday, Sunday and Holidays to conduct daily work; check the wells and wastewater plant. For this scheduled work the employee will be paid two (2) hours work at 1 ½ times their normal rate for each day worked. This scheduled

work will be divided among the linemen and water/wastewater employees on a rotation basis as equally as possible throughout the year.

10. Overtime payments for the Light & Water employees may be converted to compensatory time off but cannot exceed 40 hours at any given time. Compensatory time can be used and replenished for a maximum of 80 compensatory time hours per calendar year. The compensatory time off may be used in one (1) hour increments and shall be used within the calendar year earned. If such compensatory time is not used or scheduled for use on or before December 1st, the utility shall include a lump sum payment of the remaining compensatory time with the next scheduled payroll. Employees are not allowed to carry over compensatory time into the next calendar year.
11. The Eagle River Water and Light Commission will compensate the Utility employees at the rate of 1 ½ times the normal rate for hours outside the regularly scheduled works hours and two-times the normal rate for hours worked on an observed holiday.
12. Administrative Positions. Administrative positions are defined as: The City Administrator, City Clerk, City Treasurer, Police Chief, and Utility Manager. Administrative positions will not receive overtime compensation in the form of pay. When department heads and the City Administrator work hours that exceed 40 hours devoted to official duties, they may take time off or may observe more flexible working hours at the discretion and with the written approval of the Mayor or the Mayor's designee.
13. Response Time Residency – The City and Utility require all employees to live within a 30-mile radius of the City of Eagle River corporate limits.

Section 5 - Expectations

CODE OF ETHICS/CONFLICTS OF INTEREST

We expect you to use good judgment, adhere to high ethical standards, and avoid situations that create an actual or perceived conflict between your personal interests and those of the organization. We expect that the transactions you take part in are ethical and within the law, both in letter and in spirit.

There is no way to develop a comprehensive detailed set of rules to cover every business situation. We require you to act ethically when performing your duties so that your actions will reflect positively on you and on us. You must comply with all local, state, and federal laws.

Our policy and state law prohibit employees from engaging in the following conduct:

1. Soliciting or receiving from any person or acting as a mediator for any fee, gift, or other thing of value in the course of your work, when such fee, gift, or other thing of value is given in the hope or expectation of receiving a favor or better treatment than that accorded any other person.
2. Threatening or attempting to use or using political influence or giving or being in any way involved in giving any money or any other thing of value in return for appointment, promotion, transfer, leave of absence, change in pay or other tangible employment benefit.

3. Engaging in political activity by making use of your position to further the candidacy of any person or engaging in political work during regular work hours. Nothing in this section shall be construed to interfere with your right to become a member of a political club, to attend political meetings, to express your opinion on political subjects, and to enjoy freedom from all interference in casting your vote.
4. Accepting anything of value from any person, business, or organization may be viewed as a reward for any official action or inaction taken by you. State law also prohibits any local public official or public employee from accepting anything of value if it could reasonably be expected to influence your official actions or independent judgment. Speak with your supervisor or the City Administrator regarding questions, concerns or issues addressed in or related to this policy.

EMPLOYEE CONDUCT

To ensure orderly operations and provide the best work environment, we expect you to conduct yourself at all times in a manner that is respectful and will protect the interests and safety of all employees and the organization. This handbook cannot address every conceivable circumstance that may arise. We consider all of our employees to be professionals, and you are expected to exercise responsible judgment.

We reserve sole discretion to determine when certain behaviors, conduct, decisions, etc. are inappropriate, even if they are not expressly prohibited or addressed in this handbook. The consequences for any infraction will depend on all relevant circumstances and may include discipline or termination as we determine appropriate.

It is not possible to list all the behavior that is unacceptable. The list below is illustrative and not intended to be all-inclusive. These are examples of infractions that may result in disciplinary action or termination:

1. Any form of theft, dishonesty or inappropriate removal, use or possession of property.
2. Falsification of timekeeping or other records or documents.
3. Any form of violence.
4. Verbal or physical abuse; discourteous, disrespectful, insulting or inflammatory language or conduct, or any other form of behavior that could be deemed “bullying” towards another person.
5. Negligence or improper conduct leading to damage of City-owned property or property belonging to others, or injury to another person.
6. Insubordination or other failure to follow directives or instructions.
7. Violation of safety or health rules.
8. Smoking in prohibited areas or City-owned buildings, equipment or vehicles.
9. Possession of dangerous or unauthorized materials, such as explosives or firearms.
10. Unacceptable attendance record.
11. Unauthorized use or misuse of telephones, mail system, computers, social media or other City-owned equipment.
12. Unsatisfactory or inappropriate performance or conduct.

13. Violation of any other policies/rules in this handbook.

Corrective Action: The purpose of corrective action is to eliminate inappropriate conduct, violation of policies, improper behavior or performance problems. Corrective action may include, but is not limited to, oral or written warnings, suspensions without pay, work restrictions, job transfers, termination or any other form of discipline, counseling or correction deemed necessary under the circumstances. The specific measures taken will depend upon the nature and severity of the conduct and the surrounding circumstances.

CONFIDENTIAL INFORMATION

You may have access to confidential City of Eagle River, resident, personnel or other sensitive information as a part of your job duties. The protection of confidential information is vital to our interests, and to the interests of our employees and citizens. You shall not disclose any confidential information to any individual who does not have a legitimate business need to know such information, or to any persons outside the City of Eagle River, without the authorization of the City Clerk or Mayor. If you receive a request for information that you know or should know is confidential, whether you are on or off duty, you will direct the person asking for the information to the City Clerk. Should you improperly use or disclose confidential information, you will be subject to disciplinary action.

PUBLIC RECORDS/MEDIA CONTACT

Only our designated records custodian(s) may respond to a public record request. Should you receive a request, please forward it to the City Clerk.

Only the Mayor or his/her designee will serve as the authorized media spokesperson for the City. Any requests for comment or interviews regarding official business must be directed to the Mayor.

DRIVING REQUIREMENTS AND PRACTICES

The following policies cover operation of City vehicles, and personal vehicles used in performing your job. We reserve the right to make specific decisions regarding your ability to drive based on the particular circumstances of the situation.

1. Employees assigned City-owned vehicles are to use those vehicles for official business only; we do not permit personal use.
2. You will follow safe driving practices and will comply with all federal, state and local laws governing the operation of motor vehicles and rules of the road. This includes taking all steps to ensure your total concentration and safe operation of vehicles. In addition, the following rules apply:
 - a. Smoking is prohibited in any City vehicle; there are no exceptions to this policy.
 - b. You will not talk on cell phones while the vehicle is moving, unless using a hands-free device or an emergency renders the use of such device impractical.
 - c. You will not take your eyes off the road while the vehicle is moving.
 - d. You will not operate a vehicle when your ability to react is impaired.
 - e. You will not text in any manner on a cell phone, smart phone, tablet, or other device.
 - f. You must keep headlights and seat belts on at all times.

- g. You must abide by all provisions of the Drug-Free and Alcohol-Free Policy in this handbook.
3. You must maintain an acceptable driving record to drive for your job. You must report all infractions or violations incurred while driving, whether during work time or personal time, to the City Clerk. We will also check driving abstracts through the Department of Motor Vehicles.
4. You must get permission from your department head or the City Administrator to use your personal vehicle to travel for your job. If you use your personal vehicle, you must carry insurance coverage as required by Wisconsin law.
5. You must notify a supervisor immediately when a City vehicle is inoperable, unsafe, or damaged.
6. You are responsible for all City vehicles that you operate, and you shall not permit any non-employee to drive them.
7. If you are involved in an accident, you must:
 - a. Stay at the scene and turn on the four-way flashers.
 - b. Immediately contact law enforcement and your supervisor and the City Clerk.
 - c. When requested, give your name, address, City affiliation and show your driver's license and proof of insurance to the other party and law enforcement personnel.
 - d. Upon return to work, obtain and complete all necessary worker's compensation and incident report forms from your supervisor or administration.

SAFETY/WORKPLACE

1. Workplace safety is critically important to the City and Utility of Eagle River. Direct supervisors are responsible for ensuring that all employees receive sufficient training each year to ensure a safe working environment and that all employees employ safe work practices in their work activity.
2. The City and Utility of Eagle River will provide and maintain all necessary tools and safety equipment for employees, which includes wet weather protective gear, gloves, reflective vests, hard hats, eye protection, hearing protection and any other required safety gear to ensure the employee can perform their work safely.
3. If an employee is required to wear prescription glasses for their employment, the City or Utility will reimburse that employee for the cost of having those prescriptions turned into safety glasses. The employee will be allowed to have their prescription examined every two (2) years and if there are changes required the City or Utility will reimburse the employee for any new safety glasses that are required as a result of the change in prescription. Failure to wear safety equipment shall result in discipline procedure. City and Utility will provide new safety glass frames every two years and prescription lenses each year. Eye exams are not covered under this section. Employees are required to submit a receipt approved by their supervisor for reimbursement.
4. The City or Utility agrees to replace employee's eye wear that is broken or damaged during the course of employment.
5. The City or Utility will provide proper work clothes for those jobs that require specific clothing during work hours. If the city provides these work clothes, the employee is required to wear this clothing during work hours. These clothes may include pants/jeans, short-sleeved T-shirts

and long sleeve shirts with the City or Utility emblem for wearing during work hours and require pre-approval by the direct supervisor.

6. For those jobs that require specialized safety shoes/boots, the specialized safety shoes/boots will be provided to the employee by the employer at the discretion of management.
7. For those employees who are required to operate Eagle River Heavy Equipment, they must have a valid Commercial Driver's License (CDL) with all endorsements, excluding bus, tractor trailer and HAZMAT. The City or Utility will reimburse the employee for these endorsement fees. Employees who have their required Commercial Drives License (CDL) suspended, will be evaluated based on the nature of the suspension and the requirements of the job at the discretion of the common council or utility commission. Efforts will be made to continue employment uninterrupted if:
 - a. The City may, in its discretion, reasonably accommodate the employee work assignments without the use of a CDL during the suspension period. If management determines that this cannot be accommodated, the employee may be laid off during the suspension period.
 - b. The suspension was not for drug use or second offense alcohol use.
 - c. The suspension was a result of off duty conduct.
 - d. The employee completes alcohol/drug assessment and counseling if the disqualification offense involved alcohol/drug use.

SEXUAL AND OTHER UNLAWFUL HARASSMENT

1. The City of Eagle River and Utility are committed to maintaining a work environment that is free from discrimination and unlawful harassment. All City and Utility employees are required to be familiar with and comply with City and Utility policy prohibiting sexual and other unlawful harassment in the workplace.
2. Prohibited sexual harassment includes, but is not limited to: unsolicited, unwelcome sexual advances or requests for sexual favors; unsolicited unwelcome verbal or physical conduct of a sexual nature making submission to (or rejection of) such conduct a factor in employment decisions affecting the employee; any employee conduct unreasonably interfering with another's work performance by creating an intimidating, hostile or offensive work environment; and/or permission of such conduct to interfere with an employee's work performance as to create a hostile, intimidating or offensive work environment.
3. Prohibited other unlawful harassment consists of unwelcome conduct, whether verbal, physical or visual, that is based upon a person's status, such as race, color, ancestry, religion, national origin, age, medical condition, disability, marital status, veteran status, citizenship status or other protected group status.
4. An employee who believes that he or she has been the subject of sexual or other unlawful harassment should report the matter as soon as possible to his or her immediate supervisor, who will then undertake an investigation to determine the facts. If the employee believes that a supervisor is involved in the sexual or other unlawful harassment, the employee should report the matter as soon as possible to the City Administrator or Utility General Manager, who will then undertake an investigation to determine the facts. If the employee believes the City Administrator or Utility Manager is involved in sexual or other unlawful harassment; the employee should report the matter as soon as possible to the Mayor, which

will then undertake an investigation to determine the facts. If the employee believes the Mayor is involved in sexual or other unlawful harassment; the employee should report the matter as soon as possible to the Council President which will then undertake an investigation to determine the facts.

5. Following the investigation, any employee found to have engaged in sexual or other unlawful harassment of another City or Utility employee shall be subject to discipline and possible employment separation. For elected or appointed officials, the common council may take a censure action, or other actions allowed under state law.

DRUGS, NARCOTICS AND ALCOHOL

1. It is the policy of the City and Utility to maintain a workplace that is free from the effects of drug and alcohol abuse. Employees are prohibited from the use, sale, dispensing, distribution, possession or manufacture of illegal drug and narcotics or alcoholic beverages on City or Utility premises or work sites.
2. Unless random testing is required by law, employees may be required to take a test to determine the presence of drugs, narcotics, or alcohol, unless such tests are prohibited by law and only if there is reasonable suspicion of improper use of such substances or if an incident such as a traffic accident or near accident with machinery warrant the use of such tests.
3. Testing positive for illegal drugs or alcohol is a violation of this policy and may involve appropriate disciplinary action.

WORKPLACE VIOLENCE

1. The safety and security of City and Utility employees is of vital importance. Therefore, acts or threats of physical violence, including intimidation, harassment and/or coercion which involve or affect the City or Utility, or which occur on City or Utility property are considered misconduct and will not be tolerated.
2. The prohibition against threats and acts of violence as described above applies to all persons involved in City or Utility operations, including, but not limited to, City or Utility employees, contract and temporary workers, and non-employees on City or Utility property.
3. No provision of this policy statement or any other provision in this plan alters the at-will nature of employment with the City or Utility.
4. Because the threat may come from a source external to the City or Utility, the City or Utility will assess the need for special safeguards and cooperate with authorities.
5. In any case in which the supervisor is witness to or confronted with a situation of workplace violence, the supervisor shall immediately notify the offending party that workplace violence is not appropriate and will not be tolerated. Ultimate disciplinary action will await completion of the reporting procedure.
6. An employee subjected to any form of workplace violence should report such activity to his/her non-involved supervisor, Department Head, or directly to the City Administrator or Utility Manager.
7. A supervisor is required to report workplace violence cases to his/her immediate supervisor, who, in turn, is required to report the matter to the City Administrator or Utility Manager.

Such reports to superiors and to the City Administrator or Utility Manager are to be made regardless of how knowledge of the case was acquired.

8. The City Administrator or Utility Manager shall investigate the facts and report the action taken to the Mayor. In the event an elected or appointed official is the affected party, the Mayor and the City Attorney shall investigate the facts and report the action taken to the Common Council or Utility Commission.
9. The results of the investigation and the nature of the disciplinary action will be communicated by the investigator to both the complainant and the alleged offender. Either party may appeal the decision through the grievance procedure.
10. Any confirmed act or threat will be grounds for disciplinary action, up to and including termination of employment even on the first offense.

NO SMOKING

1. In order to maintain a safe and comfortable working environment and to ensure compliance
2. with applicable laws, smoking in City or Utility vehicles and offices is strictly prohibited. Smoking in other City or Utility facilities is strictly regulated. Employees shall familiarize themselves with those areas posted within City or Utility facilities where smoking is permitted.
3. If an area of the city or utility is not posted "smoking permitted" then the area is a non-smoking area and smoking is not allowed.
4. Employees smoking in any non-smoking area may be subject to disciplinary action, up to and including discharge.
5. This section pertains to all types of smoking including e-cigarettes and hookahs.

Section 6 - Use of City Property

GOLF COURSE EMPLOYEE GOLF PRIVILEGES AT EAGLE RIVER GOLF COURSE

The Head Pro will have the sole discretion to determine when play is permitted in all instances.

1. Employees who work or who are scheduled for 35-plus hours a week receive free green fees, carts and range. It is limited to 18 holes per day during non-peak tee times.
2. Employees who work or who are scheduled for 80+ hours a month (20 hours a week) will only receive free green fees. It is limited to 18 holes per day during non-peak tee times. Riding carts and range balls need to be purchased if they are going to be used. Carts may be used at the discretion of the Head Pro for a charge of \$5 per round.
3. League Play by employees is allowed with golfing privileges as provided above.
4. Tournament Play by employees is exempt from this policy which means employees pay the regular tournament fee.
5. Privileges can be revoked if this policy is abused or if employee conduct on the course is negligent, abusive to club property, or in any way interferes with the play and satisfaction of our paying guests.

COMPUTER, INTERNET, PHONE AND ELECTRONIC MAIL USAGE

1. General -- As with the use of City or Utility resources in general, the primary use of the City or Utility computer, internet, phone and e-mail resources shall be to either enable employees to perform their jobs or to do so more effectively and efficiently. It is recognized, however, that occasional, limited personal use can be advantageous to the City or Utility in that it will be likely to improve the employees' skills and enable them to better coordinate work and personal responsibilities - both of which will, thereby, contribute to increased productivity. These advantages notwithstanding, personal computer use shall not be allowed when the use:
 - a. Interferes with the employee's work performance;
 - b. Interferes with any other employee's work performance;
 - c. Has an inappropriate impact on the operation of the computer system;
 - d. Results in a direct cost to the City or Utility; or
 - e. Violates any other section of this or any other City or Utility policy.
2. At all times, employees have the responsibility to use computer resources, including the internet and email, in a professional, ethical, and lawful manner. Failure to do so will be subject to appropriate discipline.
3. Any employee who discovers a violation of this policy should notify his/her immediate supervisor. In the event the employee's supervisor is the alleged violator, the employee shall notify his/her next most, non-involved immediate supervisor up to, and including, the City Administrator or Utility Manager and, ultimately, the Mayor.
4. Activities, which are expressly prohibited on the City and Utility computer, smartphone, internet, or e-mail system include:
 - a. Copying, disseminating, or printing copyrighted materials other than those required for work. This includes, but is not limited to: articles, images, games or other software.
 - b. Accessing, sending, soliciting, displaying, printing or otherwise disseminating material that is reasonably likely to harass, threaten, or embarrass others, or that is sexually explicit, fraudulent, or otherwise inappropriate.
 - c. Transmitting statements, language, images, or other materials that are reasonably likely to be perceived as offensive, disparaging of others based on race, national origin, sex, sexual orientation, age, disability, religious, or political beliefs.
 - d. Engaging in personal, non-employer related activities for gain or profit. Examples include consulting for pay or advertising, selling goods or services for personal gain, or conducting personal business such as online banking, monitoring investment performance, or buying/selling investments. This prohibition includes working and non-working time.
 - e. Engaging in illegal activities, or using the internet for any illegal purposes, including initiating or receiving communications that violate any local ordinances or other laws or regulations.
 - f. Interfering with or disrupting the work of others.
 - g. Gaining access to the internet by using any access control mechanism not assigned to the particular user or permitting another person to have access to the internet by using the employer's access control mechanism.
 - h. Hacking -- gaining or attempting to gain unauthorized access to any computers, computer networks, databases, data, or electronically stored information by manipulating the workings of the computer device or system.

- i. Disseminating or storing destructive or self-replicating programs (often referred to as "viruses").
 - j. Disseminating or storing political campaign material.
 - k. Disseminating or storing advertisements, solicitations, or promotions other than those produced for City purposes.
 - l. Downloading games, entertainment software, or screen savers from the internet which includes the playing of games or engaging in entertainment activities over the internet.
5. The City or Utility may use software to identify and block inappropriate internet sites. In the event an employee encounters inappropriate material while browsing on the internet, s/he should immediately disconnect from the site, regardless of whether the site was subject to the blocking software.
6. Employees should endeavor to make each electronic communication truthful and accurate, using the same care in drafting e-mail and other electronic documents as they would any other form of written communication.
7. Employees should be aware that anything created or stored on the computer system may, and likely will, be reviewed by others, and once sent or downloaded, is virtually impossible to locate and delete all copies.
8. Employees shall not have an expectation of privacy in anything they create, store, send, or receive on the City or Utility computer system. Internet and e-mail use is subject to monitoring by the City or Utility via human or automated means. Continued employment with the City or Utility represents implied consent by the employee for the City or Utility to intercept or retrieve any use of the computer, email, or internet system. Use of passwords does not imply that employees have an expectation of privacy or that the electronic information is not a public record.
9. The City or Utility is the sole owner of all computers, Smartphone's, software, and anything created by such computers or software. No part of the City or Utility computer or software system or anything created by the same is owned, in whole or in part, by any employee, nor shall the computer or software system be used for personal purposes or be considered a right of the employee or a part of his/her employment benefits.
10. Software Installation and Operation and Other Applied Uses of the System -- Nearly all of the City or Utility software is protected by license agreement or copyright law and, therefore, may not be copied (other than for backup purposes) or used in a manner inconsistent with these restrictions. Employees cannot be assured of computer support for anything other than licensed and approved software. In addition, with the exception of freeware, the installation or use of unlicensed software is prohibited.
11. Passwords -- Employees are responsible for safeguarding their passwords for access to the computer, internet, and/or email systems and for the transactions conducted with those passwords. No employee may access the computer system with another employee's password or account. With the exception of approved City or Utility contractors performing authorized work, passwords shall not be given to others.
12. Internet, Email, and Removable Storage (floppy disks, flash cards, zip disks, etc.) --Each employee is responsible for ensuring that the use of the internet or removable media does not compromise the security of the City or Utility computer systems.

13. This policy recognizes that the Eagle River Police Department may require computer usage in conflict with this policy. Authorized Police use by the Police Chief or other official police agency exempts the use from this policy.
14. All e-mails are considered a public record; therefore, employees are required to keep all work relevant e-mails available for public request as required by the State of Wisconsin.

BUSINESS CREDIT CARD USAGE

The Business credit card is a tool for departments to use for official City and Utility business needs. The following are eligible for credit cards in the name of the City and Utility of Eagle River for use by their Department.

1. City Clerk and assignee
2. City Treasurer and assignee
3. Police Chief
4. City Administrator
5. Golf Professional
6. Greens Superintendent
7. Department of Public Works Foreman
8. Each utility employee shall have a credit card which is available upon request from the utility manager

The following guidelines and authorized uses of City or Utility credit cards shall be followed. Failure to follow these guidelines may result in discipline in accordance with the City and Utility Personnel Policies:

- a. Authorized uses:
 - i. Reserving hotel rooms for City or Utility business
 - ii. Paying for hotel lodging and expenses while on City or Utility business
 - iii. Budgeted purchases which do not exceed the card's credit limit
 - iv. Budgeted purchases where a purchase order is not accepted
- b. Prohibited uses:
 - i. Cash advances
 - ii. Circumvention of the purchasing policy
 - iii. Cards are not to be loaned to anyone

Report lost or stolen cards to the Clerk Treasurer's Office or Utility Manager immediately when you discover your card is lost or stolen.

Liability -- The card holder is responsible for verifying the correctness of the statement against purchase records/receipts.

PURCHASING

All purchases over \$100 (cumulative, per day, per vendor) will need pre-approval by the designated department manager. The only exceptions to this rule include personal equipment (uniforms, boots, clothing allowance items) that are otherwise covered in the Handbook or by employee contract, and fuel for City vehicles and equipment.

At their discretion, department managers may implement a requisition or purchase order policy in conjunction with the City Treasurer and/or City Administrator for all purchases of any amount.

SOCIAL MEDIA

Social media commonly refers to the use of the Internet for blogging, micro blogging, media sharing, and social networking. Social media can denote any web-based technology that enables and facilitates rapid communication and/or networking through the Internet and/or cellular networks. Social media includes text, images, audio, and video. Some examples of social media are:

1. Blogs, and micro-blogs such as Word Press.
2. Social networks, including but not limited to Facebook, Reddit, Tiktok, Twitter.
3. Professional networks, such as LinkedIn.
4. Video sharing, such as YouTube and vlogs (video weblogs)
5. Audio sharing, such as podcasts.
6. Photo sharing, such as Instagram, Flickr, Photobucket, Google Picassa.
7. Social bookmarking, such as Digg and Delicious

As with other aspects of the Internet, authorized social media on behalf of the City needs to be pre-approved by the City Administrator, Utility Manager, Police Chief or Mayor.

Social media must not be used to transmit information or knowingly connect to sites for an unlawful or prohibited purpose, including, but not limited to, the following examples:

1. Discrimination on the basis of sex, sexual orientation, race, creed, color, gender/gender-identity, religion, age, marital status, national origin, sensory, mental, or physical disability, sexual orientation or veteran status.
2. Sexual harassment or sites containing sexual content.
3. Transmission of obscene materials.
4. Transmission of protected or private information.
5. Infringement on any copyright.
6. Expression of any campaign, political or religious beliefs.
7. Conduct of a personal, outside business, or other financial benefit or gain.

The City of Eagle River or Utility management has the authority to monitor employee use of the Internet to ensure appropriate use.

Employees and volunteers should have no expectation of privacy in the use of Internet resources and are subject to the open records and possibly open meetings law of the State of Wisconsin.

Employees or volunteers using social media should never disclose private or protected information.

The City of Eagle River or Utility will conduct annual reviews of any social networking sites to which the city or utility computer system has posted information. Reviews will consider whether or not the information:

1. Supports the state's standards of ethics in government or public utility,

2. Supports and promotes the agency mission,
3. Protects the intellectual property rights of creators of content, and
4. Protects the personality rights of any person appearing in material posted by the agency.

Failure to abide by policies established for use of social media or participation in any activity deemed inappropriate may result in the loss of access privileges. As with any policy, violation may also result in disciplinary action up to and including termination.

This policy recognizes that the Eagle River Police Department may require computer usage in conflict with this policy. Authorized Police use by the Police Chief or other official police agency exempts the use from this policy.

The City of Eagle River has no intention of controlling employee actions outside of work. Employees are urged to practice caution and use discretion when using internet-based social media websites and posting content that could affect the organization's business operations and/or reputation. Nothing in this policy is intended to interfere with an employee's rights under the National Labor Relations Act or any other similar law.

DISPOSAL OF CITY PROPERTY

1. **Definitions.** The following terms and phrases, when used in this section, shall have the meanings ascribed to them in this subsection, except where the context clearly indicates a different meaning:
 - a. City or Utility Property means but is not limited to goods, wares, merchandise, chattels, and effects of any nature or description, motor vehicles, watercraft, household items and furnishings, and in general, any item having any real or marketable value and not included in the term "real property" as defined in Wis. Stats. § 70.04.
2. **Authorized.** All City or Utility property that is to be sold by any department of the City and the Eagle River Light & Water Utility shall be done at an auction or by sealed bids conducted by an employee or designee of the city or utility, at which time, bids will be received on the city or utility property to be sold and the property shall be sold to the highest bidder.
3. **Advertisement.** All City or Utility property which is declared to be not necessary for future use by the City, Utility or any of its departments or entities shall be advertised for sale, describing the property in as accurate a condition as possible so as to apprise potential bidders of its condition; and a minimum price for bid shall be placed on each item of city or utility property to be sold. This section shall not apply to property which is traded in as part of the purchase of other City or Utility property such as vehicles, construction equipment, etc. Any trade-ins as part of a purchase price shall not be applicable under this section. Any City or Utility property that is in a junked condition or unusable for the purposes for which they were purchased shall be disposed of at the direction of the City Council or Utility.
4. **Applicability limited.** This system for the sale of City or Utility property owned by the City or Utility shall not apply where other requirements of federal or state programs require a different means of disposal. Any City or Utility property to be disposed of by any department in the City or Utility which is not eligible for sale pursuant to this article shall require the

approval of the City Council or Utility Commission prior to any disposition of that item of City or Utility property.

5. **Purchase of property from the City by City or Utility employees prohibited.**

- a. Pursuant to Wis. Stats. § 175.10, it shall be unlawful for any employee of the City or Utility to purchase directly from the City or Utility any article, material, product or merchandise whatsoever that the City or Utility may at different times post for sale. This section shall apply to the sale of any City or Utility property that is placed for sale by the City or Utility regardless of from where or whom the article was purchased by or given to the City or Utility or unclaimed and left in the City or Utility.
- b. Failure to comply with this section could result in the penalties outlined in Wis. Stats. § 175.10 and in addition, could subject the violator to discipline, including but not limited to a written reprimand, suspension, or discharge from his position.

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Property of City of Eagle River

Section 7 - Employee Handbook Receipt

I have received the Eagle River City Employee Policy Handbook ("Handbook"), **updated December 2025**. I understand that it is my responsibility to read and to comply with the policies contained in it and any revisions made to it. I also understand that if I have any questions about the content of the Handbook, I can speak with the City Administrator for answers to my questions.

I understand the City of Eagle River has the right to change any provision in this Handbook at any time and that I will be bound by any such change. I acknowledge that nothing in the Handbook constitutes a guarantee of employment or an employment contract of any kind. I understand that my employment is "at-will" unless otherwise provided by Civil Service, applicable law or ordinances, or a collective bargaining agreement. Where employment is "at-will," I understand that it can be terminated at any time for any reason, with or without cause or notice.

Name: _____
(Please Print)

Signature: _____

Date: _____

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Property of City of Eagle River



CITY OF EAGLE RIVER

MONTHLY POLICE CHIEF'S REPORT

NOVEMBER 2025

Presented to: Mayor Debra Brown and the City of Eagle River Common Council
Prepared by: Assistant Chief Tyler Salvinski & Office Manager Danelle Moran

CURRENT ACTIVITY:

During the month of November our officers investigated 90 offenses. A total of 5 cases were cleared by arrest or referred for prosecution. A total of 2 new cases were added to our active investigation caseload. A total of 0 cases were placed in inactive status and 0 incidents unfounded. The remaining cases have been closed without arrest or referred for review to the District Attorney, Juvenile Intake or another agency. Our active investigation caseload is presently 28 cases under continued investigation. In addition to calls with sufficient detail to report below, the following reflects the numbers and types of calls for service:

Agency Assist – Fire/EMS	1	Juvenile Problem	3
Alarm	1	Lost or Found Property	2
Ambulance or Medical Assist	5	Parking Problem	6
Citizen Assist	7	Suspicious Person/Circumstance	7
Citizen Dispute	2	Traffic Accident, Hit and Run	3
Child Abuse or Neglect	1	Traffic Accident, NonRep	2
Communications Offense	1	Traffic Accident, Prop Damage	10
Cont Subst/Possession Marijuana	2	Traffic Hazard	3
Disorderly Conduct	1	Traffic Offense	11
DUI Alcohol or Drugs	4	Trespass of Real Property	1
Domestic Violence Offense	5	Theft, Property, Other	2
Fraud, Credit Card/ATM	1	Theft, Property, Purse	1
Fire	1	Utility Problem	2
Fraud/Swindle/Confidence Game	1	Destruct/Damage/Vandalize Property	1
Information	6	Welfare Check	10

A total of 51 traffic stops were conducted resulting in a total of 40 citations or warnings being issued. The following reflects the numbers and types of citations or warnings being issued:

Driving against traffic	1	Operate left of center	1
Exceed zones and posted limits	6	Unsanctioned lane deviation	1
Fail stop-sign	3	OWI 1 st offense	2
Inattentive driving	1	OWI 3 rd offense	1
Minor Possess/Purchase Tobacco	1	Possess open intox	1
No tail lamp/defective	2	Possess marijuana	1
Non-registered auto	5	Prohibited alcohol conc	2
Operating MV w/o proof insurance	8	Underage drinking	3
Operate after revocation	1		

Our department took 4 people into custody and booked them into the Vilas County Jail.

Getac fixed the issue with one tablet not having a working GPS. Getac was able to fix the issues with communication of GPS with Spillman. Getac provided a link for a free 90-day trial of their virtual GPS. This virtual GPS would allow officers to run multiple programs using GPS instead of only 1 program being able to use GPS

The squad that insurance totaled was brought down to Belco Vehicle Solutions to have the equipment removed. A new squad is going to be delivered to Belco and new equipment installed. Belco is working on new graphics for squads moving forward.

An officer's family welcomed a new baby boy to their family.

There was a fraud/theft at Ripco Credit Union that multiple agencies assisted with that took place on December 2, 2025. I will have more information in the December Chief's report.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Tyler Salvinski', with a stylized flourish at the end.

Tyler Salvinski
Assistant Chief of Police



City Administrator's Report

December 1, 2025

Submitted by Robin Ginner

Admin/General

I met again with the pickleball group regarding their search for a larger parcel of land to accommodate a new court complex. After nearly a year of negotiations with NPSD, the proposed project was ultimately rejected, so they are once again exploring available sites in and around the City.

We reviewed several parcels using the mapping system and examined zoning classifications to determine where a complex could be permitted. While parks are a use by right in residential zoning—and “park” includes both public and private recreational uses—I advised against locating a full complex within a residential neighborhood due to potential noise concerns. The group does not want to create conflict with nearby residents, so they agreed this would not be an ideal fit.

We identified a few parcel numbers to research further and will continue their search. If any Council members are aware of potential locations that may be suitable, please let me know and I will pass that information along to the group.

In your packet is a new ordinance amendment for winter parking. Jim Holperin and I worked on updated language, and we feel the version submitted for Council approval fits the needs of both the City and those who live downtown without access to a driveway or garage.

City Hall Safety – Kozar has been notified that we are moving forward with the panic button installation. The down payment has been submitted, and the equipment has been ordered. They anticipate an installation timeline of approximately eight weeks, which places installation in mid- to late January. At that time, the equipment will be installed at each workstation.

IT & Phones/Internet – We are close to finalizing the contracts for both the IT managed services and the internet/phone provider. Only a few minor revisions are being negotiated based on recommendations from Steve Garbowicz. In the meantime, Frontier has begun installing the necessary hardware at City facilities, so we are fully prepared to transition phone service in early January.

On Monday, December 8th, IT Strategies will be on-site to begin system inventory and discovery work, as well as meeting with department heads—primarily the Police Department and Administration—to ensure a smooth transition in January.

The next round of the Cybersecurity Grant program has also opened. Applications are due in January, and this will be the final round that requires no local match. The grant provides up to \$100,000 in eligible expenses over the next 15 months. Additionally, because our insurance is through the League Mutual, we are eligible for up to \$5,000 in reimbursement for implementation fees.

Departments/Committees/Commissions

Golf Course – In May 2024 I enrolled the Golf Course in the class-action lawsuit against Visa and Mastercard related to allegations that merchants were charged excessive credit card processing fees due to antitrust violations involving the companies and their member banks. A nationwide settlement of \$5.5 billion was reached, and the Golf Course is scheduled to receive a partial payment of \$1,084.59, anticipated in February 2026.

Bar Coolers – The first of the two new coolers has been delivered to the clubhouse. We are still waiting for delivery of the second unit. In the meantime, Camtech has already removed one of the existing coolers. The remaining unit is secured under a countertop, so I will need to get a couple of staff members in to remove that countertop before Camtech can take out the second cooler. Given that the second new cooler has not yet arrived, we have ample time to complete this prep work. Mike from Camtech indicated that delivery of the second unit is still approximately 4–5 weeks out, so installation of both new coolers will likely occur in January.

Restaurant Lease – To date, I have been in contact with two potential applicants for the restaurant lease. Proposals are due on December 15th, and if these remain the only submissions, I would feel confident moving forward with either applicant. The Mayor and I are scheduled to meet with one of the applicants prior to their proposal submittal to discuss a potential offer involving the clubhouse more broadly. We will have additional information to share following that meeting. At this time, however, we do not want to get ahead of the process or disclose any details that were shared informally.

Planning Commission/Comprehensive Plan – We’ve signed the contract for the comprehensive plan, so we will begin working with the North Central WI Regional Planning Commission in January to start that process.

In your packet is a checklist of actions that need to be taken to implement an “impact fee.” This isn’t something that can be done without some in-depth study and planning. After reviewing the list of requirements, if the Council wishes to move forward with establishing the fee as part of our Zoning, I can work with the consultant for the comprehensive plan to see if we can add that to the scope for that project.

We haven’t had need for a Planning Commission meeting in a couple of months. It’s the quiet time of the year, but we’ll have two items on the agenda in January. One is a preliminary plat of the Riverside Park development, and the second is a preliminary vision for new bathrooms to be added to the park behind City Hall, funded by the Lions Club.

Public Works – Our guys got their first taste of snowplowing for the City, and my personal opinion is that the streets look great!

DPW report on the previous month’s activities attached to this report [\(Appendix A\)](#)

River Trail Commission – I met with the small committee set up to establish a maintenance plan to discuss the reply received from the DOT regarding snow removal along the River Trail in the City of Eagle River.

2026 Projects

Silver Lake Road – we had to correct the pay app #3 approved in November, because the sum paid on Pay App #2 wasn't deducted from the balance due. We are withholding the final payment of retainage (approx. \$15,750) until spring to make sure the restoration takes on the roadsides. Once we pay that final sum, I will be able to submit for reimbursement through LRIP for the 50% grant.

I've begun working with MSA on the 2026 street projects. The professional services agreement has been signed for the design and engineering. Not much to report at this time, but more to come in the new year.

Grant applications have been submitted under the LRIP MSID/MSIS programs to support future road improvement projects on Jack Frost and McKinley. These programs are competitive and awarded based on the availability of remaining LRIP funds.

In addition, the project application for the City's 2026/2027 LRIP entitlement allocation has been submitted, with the intent to apply those funds toward the 1st Street project scheduled for 2026. This entitlement is non-competitive, and the City is guaranteed \$8,042 for that project.

Appendix A – Public Works Department for November

Submitted by Brad Adamovich

In November, the DPW completed typical fall tasks throughout the city including sweeping of streets and raking of parks and municipal properties.

Additionally, the DPW dedicated considerable time to preparation for winter by completing maintenance on snow removal equipment, plows, and vehicles. The DPW completed their first snow removal and plowing session of the season following a winter storm on Thanksgiving day.

DPW received only a couple sewer calls this month. Upon investigation and after running the city main sewer lines, no issues were found to be related to the city sewer main as they all appeared to be issues with the privately owned laterals.

Broad overview of DPW work activity during the month:

- Patch streets, alleys, and parking lots with cold patch asphalt
- General park/grounds maintenance
- Leaf blowing and raking of parks and City owned property
- Locates of Sanitary Sewer and Storm Drains for Diggers Hotline
- Swept Streets and gutters of roadways
- Open Elm Yard debris dump Fridays, Close and Push up Elm Yard debris dump on Mondays
- Distributed shipment of soap and paper products to parks and public bathrooms
- Picked up animal road kills
- Performed animal control for residents who called and requested traps to be placed
- Maintenance on equipment and vehicles
- Broomed off roads/intersections/trail crossings/parking lots
- Painted the large City Hall sign on planter in front of the building
- Repairs completed to snowmobile bridge fence
- Prepared and completed maintenance on plow trucks and snow equipment
- Replaced door sweeps on entry doors at City Hall
- Painted fiberglass Eagle near cemetery and reinstalled with assistance from L&W
- Winterized both street sweepers
- Prepped area for lean to and installed recycled poles with L&W at DPW shop
- Installed additional millings on shoulders
- Installed and replaced road signs
- Installed lock boxes at beach, Riverview, t-docks, depot, and elm
- Cut down and installed Christmas tree at Riverview Park
- Cut down and installed Christmas tree at Square
- Received loads of winter road salt and pushed up in salt shed\
- Mixed sand with salt for future winter use
- Installed additional microphones at City Hall meeting room
- Repaired hand air dryer at depot

- Sanded and painted grader to stop rust
- Sanded and painted pusher blade to prevent rust
- Repaired life jacket container at T-Docks
- Assisted new Revitalization director with moving/renovating office area
- Reviewed Aqualis invoice - Checked manholes and reviewed video to confirm repairs were made per quote
- Repaired broken leaf spring U Bolt on salt truck
- Graded edge of bluebird to push back shoulder
- Cut down dead tree and cleaned up tree debris at beach
- Ground stumps at beach, 4th St, 1st St and installed new top dirt over ground stumps
- Sanded and painted back door frame at City Hall to prevent rust
- Cut down two trees on Pleasure Island Road that were in road ROW
- Plowed Streets
- Sanded and salted streets when necessary