Rice Lake Utilities Commission
Meeting Agenda

Electric • Water • Wastewater

Thursday, January 9, 2025 at 3:45 p.m.

Conference Room, Rice Lake Utilities, 320 W Coleman St, Rice Lake WI 54868

Please join the meeting from your computer, tablet or smartphone. Go to:
https://meet.goto.com/240301957
Dial in using your phone: 1 (872) 240-3311 Access code: 240-301-957

1. Call to Order
    a. Roll Call
    b. Disclosure of conflict of interest by members regarding any item on agenda
2. Public Appearances
3. Approve Minutes of December 12, 2024 Regular Meeting
4. Approve Accounts Payable Vouchers as submitted
5. Approval of Rice Lake Utilities Personnel Policies & Handbook and Updated Section 3.23 - Work Travel
6. Operation Reports:
    a. Wastewater
    b. Electric
    c. Financial
    d. Water
    e. Utility Manager
7. Motion to adjourn into closed session pursuant to Wisconsin Statutes Section 19.85(1)(e), for the purpose of deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session and pursuant to Wisconsin Statutes Section 19.85(1)(f), considering financial, medical, social or personal histories or disciplinary data of specific persons, preliminary consideration of specific personnel problems or the investigation of charges against specific persons except where par. (b) applies which, if discussed in public, would be likely to have a substantial adverse effect upon the reputation of any person referred to in such histories or data, or involved in such problems or investigations.
    a. Consider Health Insurance Continuation, Survivor Benefit Package for Beneficiary of Willliam Homann and Homann Memorial Scholarship
    b. AEPEP Energy Agreement 21st Amendment
8. Motion to return to open session and take any action resulting from Closed Session
    a. Consider Health Insurance Continuation, Survivor Benefit Package for Beneficiary of Willliam Homann and Homann Memorial Scholarship
    b. AEPEP Energy Agreement 21st Amendment
9. Commissioner Comments and Announcements
    a. Commissioner Comments – items not for discussion
    b. Next Regular meeting is scheduled for February 13, 2025
10. Adjourn

Joe Huftel, Secretary
Rice Lake Utilities Commission

It is possible that members of and possibly a quorum of members of the governmental bodies of the municipality may be in attendance at the above-stated meeting to gather information – no action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice.

CC: Utilities Commission, Common Council, Mayor, City Clerk, City Administrator, Tim Aaby, Utility Manager, Chad Paulson-Water Superintendent, Corey Margetta-Wastewater Superintendent, Shanon Breed-Finance/Office Manager, Jimmy Smith-Electric Superintendent, Media

Rice Lake Utilities
Electric • Water • Wastewater
320 W Coleman St
Rice Lake WI 54868
phone: 715-234-7004 fax: 715-236-7934

Rice Lake Utilities – Regular Meeting – December 12, 2024

Rice Lake Utilities held its regular monthly meeting on December 12, 2024 at 3:45 pm. Members present: Keith Moffatt, Jim Muller, Sue Dietz, Joe Huftel and Marlene Dirkes. Members Excused: None. Absent: None. Also Present: Tim Aaby, Utility Manager, Pam Mackiewicz, IT/Assistant Office Manager, Chad Paulson, Water Superintendent, Jimmy Smith, Electric Superintendent, Corey Margetta, Wastewater Superintendent, and Shanon Breed, Finance/Office Manager.

Disclosure of Conflict of Interest – none.

Public Appearances – none.

Consider Boys & Girls Club & Feed Our Kids Backpack Program Donation Requests – Lori Zahrbock, Executive Director appeared before the Commission outlining the Clubs current status and needs. Joe Huftel provided information on the Feed Our Kids Backpack Program.

Motion by Commissioner Huftel; seconded by Commissioner Moffatt to approve the Finance/Office Manager to issue 2024 donation funds in the amount of $11,000 to the Boys & Girls Club of Barron County and $3,000 to the Feed our Kids Backpack Program. Roll call:

Voting for: Commissioners Huftel, Moffatt, Dietz, Dirkes and Muller.
Voting against: none
Motion carried.

Minutes - Motion by Commissioner Muller; seconded by Commissioner Huftel to approve the November 14, 2024 Regular meeting minutes. Voting for: all. Voting against: none. Motion carried.

Vouchers - Motion by Commissioner Dietz; seconded by Commissioner Huftel to approve the vouchers as submitted. Roll call:

Voting for: Commissioners Muller, Moffatt, Dirkes, Dietz and Huftel
Voting against: none
Motion carried.

Approval & Presentation of the Rice Lake Utilities 2025 Draft Budget - Shanon Breed, Finance/Office Manager with Department Heads presented the 2025 Draft Utilities Budget and Capital Additions Plan.

Motion by Commissioner Muller; seconded by Commissioner Moffatt to approve the 2025 Draft Rice Lake Utilities Budget and Capital Additions Plan as presented. Roll call:

Voting for: Commissioners Dietz, Dirkes, Moffatt, Huftel and Muller.
Voting against: none
Motion carried.

Approval to Write-off Rice Lake Utilities Uncashed Check - Shanon Breed, Finance/Office Manager, presented 1 account payable check that remains uncashed after a year of issuance to be written off.

Motion by Commissioner Huftel; seconded by Commissioner Moffatt to direct staff to write off uncashed RLU-issued check as follows: check 58634 – Caitlin Charron in the amount of $160.90. Roll Call:

Voting for: Commissioners Dirkes, Moffatt, Muller, Huftel and Dietz.
Voting against: none
Motion carried.

Approval to Write-off Unpaid Accounts Receivable Invoice – System One - Shanon Breed, Finance/Office Manager, presented two unpaid accounts receivable invoices to be written off.

Motion by Commissioner Huftel; seconded by Commissioner Moffatt to direct staff to write off two unpaid invoices issued to System One Mountain Ltd as follows: 202212284755 - $680.00 and 202304114820 - $579.00. Roll Call:

Voting for: Commissioners Muller, Dietz, Huftel, Moffatt and Dirkes.
Voting against: none
Motion carried.

Approval of Water Property Book Transfer – Shanon Breed, Finance/Office Manager, presented the proposed transfer of the building at 400 W Coleman St from electric to water as approved by Chad Paulson and Jimmy Smith.

Motion by Commissioner Moffatt; seconded by Commissioner Huftel to authorize the Finance/Office Manager to transfer the building located at 400 W Coleman St from the electric utility to the water utility as of January 1, 2025. The land portion will remain with the electric utility. Voting for: all. Voting against: none. Motion carried.

Reports – Chad Paulson, Water Superintendent, presented the water operations report.

Corey Margetta, Wastewater Superintendent, presented the wastewater operations report.

Jimmy Smith, Electric Superintendent, presented the electric operations report.

Shanon Breed, Finance/Office Manager, presented the November financial and office report.

Pam Mackiewicz, IT/Assistant Office Manager presented the quarterly IT/Technology report.

Tim Aaby, Utility Manager, presented the Utility Manager report for November 2024.

Closed Session AEPEP Energy Agreement – 21st Amendment was not necessary and not discussed.

Comments/Events/Meetings – The next regular meeting is scheduled for Thursday, January 9, 2025. President Sue Dietz commented on upcoming conference and training and urged the Commission to take advantage of education opportunities.

Motion by Commissioner Huftel; seconded by Commissioner Moffatt to adjourn.

Minutes approved by:

_____

Date: _____

Item #5

To: Rice Lake Utilities Commission

From: Tim Aaby, Utility Manager, Amanda VandeVoort, Human Resource/Payroll Specialist & Shanon Breed, Finance/Office Manager

Date: January 9, 2025

Subject: Approval of Rice Lake Utilities Personnel Policies & Handbook and Updated Section 3.23 - Work Travel

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Background:

Rice Lake Utilities Commission adopted the Personnel Policies and Handbook for Employees on December 28, 2006. They were updated and adopted again on December 12, 2013, November 12, 2020 and March 10, 2022. The last update was in January 2023 that included minor changes. Since January 2023, the Commission has also updated the Vacation Leave, Section 5.02 and implemented a Cell Phone Reimbursement Policy that will be included in the newest version of the handbook.

Issue:

Rice Lake Utilities is a strong advocate for continued education and training for its employees. As more and more employees start to take advantage of these offerings and some training could include air travel to and from, administration felt it necessary to change and add some language to the existing policy.

The main objective for the change is to better manage employee travel not only from a payroll/HR standpoint but also govern cost effectiveness and to ensure consistency amongst all departments.

Current Policy:

Section 3.23 WORK TRAVEL

The Utility shall pay all reasonable expenses incurred in the course of pre-approved Utility travel, including meals and lodging costs. In order to be reimbursed, employees must provide receipts for the expenses. If the meal is included or a required part of a conference, training session or Utility business meeting, allowance will not be reimbursed. Reimbursements are processed through the payroll system.

When an employee is required to use the employee's own vehicle for transportation on Utility business, the Utility shall pay mileage as established by the IRS. If the Utility pays any employee a higher rate than the IRS. established rate, that rate will be the established rate. In addition, the Utility shall pay all reasonable expenses incurred in the course of the travel including meals and lodging costs while away from the Utility. The meal and lodging payments shall be made pursuant to Utility policy. Each employee who uses their personal vehicle shall

furnish satisfactory evidence of liability insurance at least at the minimum level required by law. The Utility will not be responsible for damage to an employee's car while on Utility business.

When two or more employees are attending the same seminar, conference, or meeting, carpooling shall be practiced whenever possible. The actual odometer reading from location of employment within the city to destination and return will be used. If an employee for their own convenience travels by an indirect route or interrupts travel by the most economical route, the employee shall bear any extra expense involved. Reimbursement for such travel shall be for only that part of the expense as would have been necessary in order to travel.

No mileage will be paid for commuting from an employee's personal residence to a work station.

Parking fees will be reimbursed by actual cost upon receipts (attached to the travel reimbursement form) presented by the employee to the Department Head and Payroll Specialist.

Proposed Policy:

Section 3.23 WORK TRAVEL

The Utility shall pay all reasonable expenses incurred for an employee during pre-approved Utility travel. This may include time compensation, transportation, meals, and/or lodging. Employees are expected to seek the most reasonable prices available, take advantage of early registration discounts and charge expenses to a Utility-issued P-card, if available. Expenses for entertainment, alcohol, non-Utility employees, including spouses and/or family members, and any unnecessary expenses will not be reimbursed and will be invoiced to the employee if charged to the Utility's P-card. Employees are responsible for accurately tracking, calculating, ensuring sales tax is not charged when possible and reporting the expenses with documentation (i.e.: receipt(s), agenda and/or itinerary) for proper payment or reimbursement. Reimbursements are processed through the payroll system. Exceptions to this policy are at the discretion of the immediate supervisor and/or General (Utility) Manager/CEO and must be approved prior to work travel.

Travel Time Compensation

All employees may be eligible for compensation for the time they spend traveling. In general, time spent walking, riding or traveling to and from the location of an employee's job is not compensable work time even if the assigned worksite is not the normal place of work in the same city. This is true even if the employee travels between the employee's home and the first worksite in a Utility-owned vehicle. While away on Utility business/travel: FLSA-exempt employees are not eligible for additional compensation or root time for hours worked over forty-five (45) hours per week.

a. One-Day Assignment in Same City
   If an employee who regularly works at a fixed location is given a special one-day assignment in the same city, the employee's travel to the other site does not count as work time.

b. Travel Away from Home Community in Another City
   If an employee must travel away from his or her home community to another city, the time spent traveling is work time. If public transportation on an airline or train is available for a trip away from an employee's home community, an employee may drive a personal car only if the cost of the total hours worked plus the cost of the car mileage is less than the anticipated cost of the ticket for the airline or train and the anticipated hours worked

during the employee's regular working hours if the employee used the airline or train ticket. Employees traveling by air will only be compensated for their driving time to/from the airport, up to 2 hours for security/waiting time and duration of the flight. When an employee travels between two or more time zones, the time zone associated with the point of departure should be used. If an employee combines business with personal travel, the travel time associated with the personal travel will not be considered compensable work time. For example: a conference ends Thursday but the employee extends the trip for personal reasons - the travel time home would not be compensable work hours.

Transportation

a. Vehicle Expenses
Employees are encouraged to use a Utility-owned vehicle for travel on Utility business. If the employee is required to use the employee's own vehicle for transportation on Utility business, the Utility shall pay mileage as established by the IRS. Each employee who uses their personal vehicle shall furnish satisfactory evidence of liability insurance of at least at the minimum level required by law. The Utility will not be responsible for damage to an employee's car while on Utility business.

When two or more employees are attending the same event, carpooling shall be practiced whenever possible. The actual odometer reading from location of employment within the city to destination and return will be used. No mileage will be paid for commuting from an employee's personal residence to a work site or event. If an employee for their own convenience travels by an indirect route or interrupts travel by the most economical route, the employee shall bear any extra expense involved. Reimbursement for such travel shall be for only that part of the expense as would have been necessary in order to travel.

Reasonable costs for incidental vehicle expenses like parking, public transportation, tolls, ride share, gratuity and rental cars (if necessary) shall be paid by the Utility when used during Utility business. If use of a rental car is required the employee's automobile insurance will be considered the primary coverage on the vehicle.

b. Air Travel
When a trip requires air travel, reimbursement will be based on the price of a base coach ticket. Frequent flyer mile programs, earned by the employee, should not be the criteria for selecting a flight if lower cost alternatives are available. If an employee combines business with personal travel, or if an indirect route is taken as a result of personal travel, only the business portion of the trip is reimbursable. This amount may not exceed the amount of reimbursable expenses which would have incurred had the trip been strictly for business purposes. The employee must provide clear documentation differentiating personal and business expenses.

Meals and Lodging

Meals consumed while traveling on Utility business shall be paid by the Utility unless the meal is included or a required part of a conference, training session or Utility business meeting. The

Utility shall also pay lodging expenses for employees traveling overnight. Employees are expected to book lodging under the group rate or room block offered if available. Amenities not included in the hotel rate are the responsibility of the employee. Lodging is assumed to start the night prior to the business event start date and check-out on the last day. Vacation rentals (ex: Airbnb, Vrbo, etc.) may be allowed with supervisor approval if the expense does not exceed the cost of offered lodging.

Seminar Time

Attending lectures, meetings, trainings and similar activities counts as work time.

The proposed policy was reviewed by legal counsel from Stafford Rosenbaum. We took advantage of free legal review through the League of Wisconsin Municipalities. We are seeking approval of the Rice Lake Utilities Personnel Policies and Handbook for Employees as a whole because of the changes to this section and others that were approved during the year. Here is a summary of changes from prior Commission approvals:

- Commission approval dates
- Table of Contents / adding cell phone reimbursement policy
- Section 3.06 - language changed to match work travel section
- Section 3.23 - updated work travel language for consistency (striking old language)
- Section 3.25 - added policy approved by Commission 11/14/24
- Section 4.01 - hours of work updated for office hours as of 12/1/24
- Section 5.02 - vacation updated approved by Commission 11/14/24

We have outlined the Commission's options below.

Options:

A. Approve and adopt the Rice Lake Utilities Personnel Policies and Handbook for Employees which includes updated Section 3.23 Work Travel as presented.

B. Not approve the Rice Lake Utilities Personnel Policies and Handbook for Employees as presented.

C. Amend the Rice Lake Utilities Personnel Policies and Handbook for Employees from what has been presented.

D. Any other action deemed appropriate by the Commission.

Recommendation:

Option A. Approve and adopt the Rice Lake Utilities Personnel Policies and Handbook for Employees which includes updated Section 3.23 Work Travel as presented.

Rice Lake Utilities

Electric ● Water ● Wastewater
320 W Coleman St
Rice Lake WI 54868
phone: 715-234-7004 fax: 715-236-7934

Rice Lake Utilities
Personnel Policies
And Handbook for Employees

Adopted by the Rice Lake Utility Commission on

December 28, 2006
December 12, 2013
November 12, 2020
March 10, 2022
January 12, 2023

Updated: January 9, 2025

Commission President: _____
Susan Dietz

Utility Manager: _____
Tim Aaby

Table of Contents

PREAMBLE AND ACKNOWLEDGEMENT

ABOUT THIS HANDBOOK

This handbook has been prepared for the guidance and orientation of its Governing Board, Management team and its employees. Neither the application for employment, nor any other practices of Rice Lake Utilities create a contract of employment, expressed or implied, and none of the policies and practices described in this handbook are meant to imply that Rice Lake Utilities is guaranteeing employment for anyone, nor a guarantee of any other right or benefit. Utility employment is at-will. Employees may be disciplined or terminated from employment at the Utility's discretion subject to the grievance policies adopted by the Rice Lake Utilities ("Utility") and federal and state laws. The General (Utility) Manager/CEO is responsible for the administration of the policies described in this Handbook. Final interpretation of any of the policies in this Handbook is vested solely in the Commission.

To meet changing conditions in different situations, Rice Lake Utilities (Commission/ Management) reserves the right to amend, alter, add to, or revoke any or all current policies and practices, or benefits at any time in its sole discretion and without prior notice. Rice Lake Utilities will try to inform employees of changes as they occur. This handbook is not intended to be comprehensive or to address all possible applications or exceptions of the policies or rule described. Only Rice Lake Utilities (Commission / Management) has the authority to amend this handbook, verbally or in writing: however, employee suggestions, ideas and thoughts will be most helpful in maintaining an atmosphere in which everyone can be productive.

Employee questions regarding the application and interpretation of this Handbook should be directed to the General (Utility) Manager/CEO. Throughout this Handbook, duties and decisions assigned to the General Manager may be performed by other officials designated by the General (Utility) Manager/CEO.

This Handbook applies to all of the Utility's employees. In the event of conflict between this Handbook and any employment or labor contract, Utility ordinance, civil service rule or state or federal law, the terms and conditions of that contract, rule or law shall prevail. In all other cases, these policies and procedures shall apply.

This Handbook becomes effective January 9, 2025 and replaces any prior Handbook. This Handbook applies to current employees and employees hired after its effective date.

Rice Lake Utilities
Personnel Policies and Employee Handbook
Acknowledgement of Receipt
Adopted by the Rice Lake Utilities Commission
January 9, 2025

The undersigned hereby acknowledges receipt of a copy of the Rice Lake Utility Personnel Policy and Handbook. The undersigned is responsible for knowing and complying with these policies. The undersigned acknowledges that nothing contained in this Handbook, including policies, practices, and benefits, are intended to create any contractual right, express or implied, to employment or to any particular term or condition of employment. The undersigned also acknowledges that the Utility reserves the right to revise, amend or terminate any policy unilaterally without notice at any time.

Employee Name _____

_____ _____
Employee Signature Date

SECTION 1

EMPLOYMENT

Section 1.01 MISSION STATEMENT

The Utility strives to be the provider of choice in Electric, Water, and Wastewater services for the Rice Lake community and to responsibly serve its customers and community and to be a leader in the Utility industry.

Section 1.02 EMPLOYMENT AT WILL

The Utility is a service organization and its employees are a crucial resource in providing Utility services to the community of Rice Lake. The Utility strives for and hopes its employees find their employment to be satisfactory and enjoyable. The Utility operates in a manner to deliver services to the Utility's rate payers at the highest rate of efficiency and at the lowest possible cost, while ensuring that the Utility's workforce is treated in a fair and equitable manner. Mutual respect between all parties is essential to the success of all. It is Rice Lake Utilities goal to have its employees enjoy fair and reasonable treatment and a pleasant and safe working environment with competitive compensation. Employees are encouraged and expected to maintain a commitment to efficiently, effectively, and safely do their best work.

It is the Utility's policy to employ the most qualified personnel. Employees are hired and retained, however, for no specific period of time and all employment is considered to be at-will. Either the employee or the Utility has the right to terminate the employment relationship at any time or for any reason or no reason at all. Continued employment is subject to Utility requirements and determination as to satisfactory individual performance, although in most instances, employees will be advised prior to termination of any performance or conduct that is not satisfactory. The Utility retains the right to terminate employment at any time without prior notice or reason.

The Utility Commission selects the General (Utility) Manager/CEO. The General (Utility) Manager/CEO is ultimately responsible for all Utility activities, including working with Department Heads to recruit, interview and hire new employees. No representative of the Utility has the authority to enter into any agreement for a specified period of time or make any agreement contrary to the forgoing. Any such agreement must be in writing and signed by the General (Utility) Manager/CEO and the employee. No one has the authority to make any verbal statements to an employee that alters the employee's employment-at-will status.

Section 1.03 EQUAL EMPLOYMENT OPPORTUNITY

The Utility is an equal opportunity employer and is committed to a policy of equal opportunity for all employees and applicants. The Utility is also committed to maintaining a work environment in which everyone is treated with respect and dignity. It is the Utility's policy to seek and employ

the most qualified personnel in all positions, to provide equal opportunity for advancement to all employees, including with regard to recruitment, hiring, compensation, benefits, promotion, training, discipline and termination of employment, and to administer these activities in a manner that will not discriminate against or give preference to any person because of race, age, religion, color, sex, national origin, ancestry, handicap, physical condition, disability, arrest or conviction record, sexual orientation, marital status, military participation, or any other discriminatory basis prohibited by applicable local, state and federal law.

Utility employees are responsible to give this policy full support through leadership and personal example. In addition, it is the duty of every Utility employee to help create a work environment that is conducive to effective equal employment opportunity.

Section 1.04 EMPLOYMENT CLASSIFICATIONS

The Utility classifies employment in one of the following groups:

A. Regular Full-time Employees:

Employees who are expected to accrue a combination of work and paid leave (e.g., sick, vacation, holiday, and personal time) totaling 2,080 hours per year. Such employees receive all benefits listed in this policy.

B. Regular Part-time Employees:

Employees who are regularly scheduled to work more than twenty (20), but less than forty (40) hours per week. Such employees receive no benefits, except as required by law, or as set forth in this Handbook. When a policy states that benefits are to be prorated for such employees, the following method shall be used:

Employees who are regularly scheduled to work thirty (30), but less than forty (40) hours per week shall receive fifty percent (50%) of the normal full-time benefit.

C. Casual Employees:

Employees who are regularly scheduled less than twenty (20) hours per week shall receive no benefits, except as required by law, or as set forth in this Handbook.

D. Temporary Employees:

Temporary employees include those employees who normally work an irregular, occasional schedule depending upon the Utility's needs; employees hired for a limited time, such as summer work; interns; or, employees who report for work only when called. Except as otherwise provided, temporary employees shall not receive or participate in employee benefits.

In addition to the categories outlined above, each position is designated as either 'non-exempt' or 'exempt' under the Federal Fair Labor Standards Act and state wage and hour laws. Employees in 'non-exempt' jobs are entitled to overtime pay for hours worked in excess of forty (40) hours per week. Employees in 'exempt' positions are excluded from specific provisions of federal and state wage and hour laws and are not eligible for overtime pay.

The Utility's work is divided into four areas: electric, water, wastewater, and administrative. Each area is managed by a supervisor who is supervised by the General (Utility) Manager/CEO.

Section 1.05 HIRING

When the Utility determines that a vacancy should be filled or a new position created within the Utility, the Utility agrees to post notice of such vacancy. The vacancy shall be advertised internally throughout the City (including the departments under its autonomous boards and commissions) for ten (10) calendar days. If a pool of one (1) or more well qualified applicants is obtained through internal advertisement, those applicants shall be screened in accordance with the process described. If no well qualified applicants are obtained through internal advertisement, the position shall be advertised at least two (2) times in the official City newspaper.

The selection of any applicant to fill a job vacancy shall be made on the basis of relative ability, experience, and qualifications. The Utility reserves all rights to establish job requirements, to determine an applicant's qualifications, and to select an applicant based on these considerations whom the Utility determines to be the best qualified applicant for employment. The Utility may temporarily fill a position while processing the permanent vacancy or publicly soliciting employment applications from non-employees.

A confidential, job-related background investigation of the top candidates shall be conducted.

Section 1.06 EMPLOYMENT OF RELATIVES

Members of an employee's immediate family will be considered for employment based on qualifications. Immediate family members of current employees may not be hired if that employment would:

1. Create a supervisor/subordinate relationship with a family member;

2. Create the potential for an adverse impact on work performance; or

3. Create either an actual conflict of interest or the appearance of a conflict of interest.

This policy also applies to assigning, transferring, or promoting an employee. For the purposes of this policy, immediate family includes: mother, father, husband, wife, son, daughter, sister, brother, mother-in-law, father-in-law, sister-in-law, brother-in-law, son-in-law, daughter-in-law, and stepchild.

Section 1.07 OUTSIDE EMPLOYMENT

The Utility requires that employees' activities and conduct away from the job not compete, conflict with or compromise its interests, or adversely affect job performance and the ability to fulfill all Utility responsibilities.

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 causes or contributes to job-related problems, such employment must be discontinued. If necessary, normal disciplinary procedures will be followed to deal with the specific problems.

Employees who have accepted outside employment are not eligible for paid or unpaid leave when the leave is used to work on the outside job. Fraudulent use of leave will be cause for disciplinary action.

Section 1.08 APPLICATION INFORMATION

The Utility relies on the information supplied during the application and hiring process and assumes that such information is correct. Anyone who omits or provides incomplete material data or misrepresents information may be excluded from consideration or, if already employed, may be subject to disciplinary action, including termination of employment.

Section 1.09 ORIENTATION PERIOD

All employees shall serve an orientation period of one (1) year from date of hire. The purpose of the orientation period is to give the employee time to learn the position and the supervisor time to evaluate the employee's potential and performance. Completion of the orientation period does not change an employee’s at-will status.

Employees in their orientation period will begin receiving benefits for which they are eligible upon date of hire unless otherwise specified or unless the applicable plan provides for a different accrual date.

Section 1.10 PERFORMANCE EVALUATIONS

Employees shall receive a written evaluation after six (6) months of employment and annually thereafter. Factors addressed in the evaluation may include the employee's accuracy, quality of work, quantity of work, dependability, adaptability, job knowledge, judgment, initiative, ability to get along with others, attitude and attendance. A performance review may or may not be accompanied by a change in compensation or duties.

Section 1.11 PERSONNEL RECORDS

Employees shall immediately notify the Payroll Specialist of any change in their name, mailing address, phone number, and marital status, number of dependents, beneficiary designations, and emergency contacts.

Employee personnel records may be subject to disclosure under Wisconsin's Open Records law. The Office Manager and Payroll Specialist shall be the custodians responsible for the maintenance of the official personnel files for all employees and the disclosure of such information. If the Utility determines it must release personnel records pursuant to a request under the Open Records law, copies of such documents will be presented to the employee. The employee may have a right to circuit court review of the Utility's decision to release the records due to the privacy interests and/or reputation concerns of the employee.

Employees may inspect their own personnel records two (2) times per year pursuant to §103.13, Wisconsin Statutes. Employees must make such request in writing to the Office Manager. The Utility shall respond within seven (7) working days of the request and arrange for the inspection or copying of the records. A reasonable charge not to exceed the actual cost to the Utility will be made for records copied for the employee. If the employee believes a correction should be made to the employee's employment record, the Utility and employee may agree to such a change. If not, the employee may submit a written statement identifying the basis for his/her disagreement with that provision in the employment record.

SECTION 2

GENERAL POLICIES

Section 2.01 SEXUAL AND OTHER HARASSMENT

2.01.1 Purpose and General Policy

The Utility shall maintain and ensure a working environment free from any form of employee harassment, including sexual harassment and intimidation. Harassment is a form of discrimination and is prohibited by state and federal law, and these policies and procedures. Harassing behavior shall not be tolerated under any circumstances, whether or not prohibited by law.

Harassment consists of unwelcome conduct, whether verbal, physical, or visual, that is based on a person's protected status, such as sex, color, race, ancestry, religion, national origin, age, disability, marital status, veteran status, citizenship status, sexual orientation, or other protected group status. The Utility will not tolerate any form of harassing conduct that unreasonably interferes with an individual's work performance, or that creates an intimidating, hostile or offensive working environment.

Harassment may include, but is not limited to: (1) verbal harassment, including epithets, derogatory comments, slurs or ethnic jokes; (2) physical harassment or physical interference with movement or work; or (3) visual harassment such as derogatory or inappropriate cartoons, e-mails, writings, drawings, attire and/or posters.

Retaliation against any employee for filing a harassment or discrimination complaint under state or federal law, or for assisting, testifying, or participating in the investigation of such a complaint, is illegal and is prohibited by federal and state statutes. Retaliation for filing a complaint under this policy or assisting or testifying in the investigation of any complaint filed under this policy is prohibited. Retaliation is a form of employee misconduct. Any evidence of retaliation shall be considered a separate violation of this policy and shall be handled by the same complaint procedures established for harassment and discrimination complaints. The General (Utility) Manager/CEO and supervisors are responsible for ensuring that retaliation does not occur.

All Utility employees shall be sensitive to the impact of their conduct on those around them and avoid all behaviors which may be offensive and unwelcome to other employees or Utility customers or vendors.

2.01.2 Sexual Harassment

Unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature constitutes sexual harassment when:

1. Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment;

2. Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or

3. Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment.

Examples of sexual harassment include, but are not limited to:

1. Verbal: Sexual propositions, sexual innuendoes; foul, obscene, suggestive or insulting comments or language; or humor and jokes about sex or gender-specific traits.
2. Non-verbal: Whistling; leering; foul, obscene, suggestive or insulting gestures, printed/visual materials or sounds.
3. Physical: Touching; pinching; brushing the body; coerced sexual relations; assault; or foul, obscene, suggestive or insulting physical contact.

2.01.3 Complaint Procedures

If an employee feels that the employee is being harassed, the employee should react to the offensive behavior in a professional manner. The employee should communicate with the alleged harasser that the behavior is unwelcome and that it must stop immediately. If this does not resolve the matter, or the employee does not feel comfortable doing so, the employee should report the harassment immediately to the employee's immediate supervisor, the General (Utility) Manager/CEO, or a member of the Commission.

Complaints will be investigated in a timely manner and with such assistance as is deemed necessary for a complete investigation. Findings will be documented and appropriate records maintained by the General (Utility) Manager/CEO.

The Utility will take action to prevent and correct harassing conduct as is appropriate under the circumstances. If the investigation reveals that an employee has engaged in harassment, that employee will be subject to disciplinary action, up to and including discharge.

Complaints will be treated as confidentially as possible in light of the Utility's need to fully investigate the matter and take appropriate corrective action. Employees who make good faith reports of harassment will not be subject to retaliation or reprisals of any kind. If an employee who has reported harassment feels that the employee has been retaliated against, the employee should report the retaliatory conduct to the employee's immediate supervisor, or the General (Utility) Manager/CEO or a member of the Commission.

If, after investigating any complaint of harassment or unlawful discrimination, the Utility determines that the complaint is not made in good faith or that an employee has provided false information regarding the complaint, disciplinary action may be taken against the individual who filed the complaint or who gave the false information.

All supervisors are responsible for the implementation of this policy and for ensuring that employees know and understand this policy. All employees will be held responsible and accountable for avoiding or eliminating prohibited conduct. This policy applies to the conduct of all Utility employees, independent contractors, owners, and third parties who interact with employees, such as customers, vendors, or other members of the public.

Section 2.02 ALCOHOL AND CONTROLLED SUBSTANCES

The Utility is committed to providing employees with a safe, healthy, and efficient workplace. To maintain the safety and health of employees and those to whom the Utility provides service, the Utility establishes the following rules:

The use, possession, distribution, sale, manufacture, or being under the influence of illegal drugs during working hours, including lunch or other break periods, or while on the Utility's property is prohibited. Illegal drugs include non-prescription controlled substances.

Employees are prohibited from being under the influence, using, possessing, distributing, or selling alcohol during working hours, including lunch or other break periods, or while on the Utility's property.

The non-abusive use of drugs prescribed by a physician or dentist licensed to prescribe drugs is not prohibited. Employees shall promptly inform their supervisor that they are taking a prescription medication which may affect their job performance. In doing so, employees do not have to identify the medication or the medical condition for which the medication is prescribed, but rather may provide a physician's certificate of safety to work and of any work restrictions caused by use of the medication. Employees have a duty to ask the employee's physician whether any medication may create a work safety issue.

Any employee reporting to work in an impaired manner will not be permitted to work. Under no circumstances is an employee to drive a Utility-owned vehicle or operate Utility equipment in an impaired state. Substance abusers will be held to the same standards of job performance and behavior as other employees.

Random testing for the presence of non-prescription drugs or alcohol will only be conducted when required by law.

If an employee's supervisor has reasonable cause to believe that an employee is either using or under the influence of alcohol and/or illegal drugs during working hours, the employee may be required to submit to a reasonable medical evaluation which may include urinalysis, a blood test, or breath-screening test. Any employee who is involved in a material work-place accident or incurs a work-place injury will be required to submit to a reasonable medical evaluation, which may include urinalysis, blood test, or breath-screening test.

A positive drug or alcohol test will be considered a violation of this rule and may be grounds for discipline, up to and including termination. Any employee who refuses to submit to a test for the presence of drugs or alcohol shall be considered insubordinate and subject to disciplinary action, up to and including termination.

The Utility encourage employees who have alcohol/drug dependency to seek counseling or treatment.

The Utility has a policy which addresses the DOT Drug and Alcohol requirements for CDL drivers employed by the Utility. That policy is not contained in this handbook; however, it is available for review at any time and is subject to modification or revision as necessary to comply with the law.

Section 2.03 SAFETY

The Utility considers the safety of employees and the public to be paramount. Prevention of accidents and injuries is of prime importance in the execution of Utility functions. To accomplish this, the Utility strives to:

1. Provide a safe and healthful workplace, safe equipment, and proper materials;
2. Establish, and insist upon, safe methods and practices at all times;
3. Establish and maintain effective safety training and incentive programs;
4. Maintain a safe environment through periodic inspection, correction, and follow-up;
5. Provide prompt aid for injured personnel;
6. Establish and maintain an appropriate reporting and record-keeping system.

An "Employee Safety Committee" has been established to aid in promoting safety and identifying issues of concern. The purpose of this Committee is to analyze personnel and vehicular accidents in which Utility employees are involved, to identify safety problems and report to management, and suggest appropriate action to assure implementation of safety proposals. To ensure proper implementation of this policy, various responsibilities must be delegated to each level within the organizational structure.

The General (Utility) Manager/CEO, Managers, and Foremen occupy a key role in the successful implementation of a safety program. They are expected to give leadership and direction in the development and administration of safety activities. The success of the Utility's safety program depends on the sincere, constant, and cooperative effort of all supervisors. Immediate supervisors are in a position to make sure employees work safely and observe all safety regulations. The supervisors are, therefore, responsible for enforcing the observance of safety regulations through proper guidance of employees and frequent checks on equipment.

Employees are expected to follow safe procedures and to take an active part in the work of protecting themselves, their fellow workers, citizens, and equipment. They are encouraged to

detect and report to their supervisors' hazardous conditions, practices, and behavior in their workplaces and to make suggestions for their correction. The Utility places a high value on the well-being of its employees and expects them to observe safety practices in the performance of their duties. Employees should not take chances or perform work under hazardous conditions. Employees are expected to observe all safety regulations which pertain to them and use all safety equipment provided.

Any injuries shall be reported to an employee's supervisor and properly treated as soon as practical, but no later than twenty-four hours after the injury.

Any employee who needs medical attention should bring along a Physical Capability Form for the Physician to fill out. The form should be returned to the employee's supervisor.

An employee who has been injured outside of work and is restricted for any period of time because of such injuries shall provide the Utility with a return to work and physical capability form filled out by the employee's health care provider.

Section 2.04 TOBACCO PRODUCTS

The Utility believes in providing a safe working environment for all employees. Therefore, the Utility is committed to providing an environment that is tobacco and smoke free for employees and customers. Therefore, the use of tobacco products is not allowed in Utility buildings, on its property or in its vehicles.

Section 2.05 CODE OF ETHICS

An employee may not use or attempt to use the employee's position to obtain financial gain, anything of value or any advantage, privilege or treatment for the employee or member of the employee's immediate family's private benefit or for an organization with which the employee is associated other than which the employee is entitled arising from Utility employment.

No employee or member of the employee's immediate family may, directly or indirectly, solicit or accept from any person or entity, directly or indirectly, anything of value if it could reasonably be expected to influence the employee's job performance or could reasonably be considered as a reward for the employee's action or inaction.

No employee may:

- Take any employment action affecting, directly or indirectly, a matter in which the employee, a member of the employee's immediate family, or an organization with which the employee is associated has a financial or personal interest;

- Use the employee's position in a way that produces or assists in the production of a benefit, direct or indirect, for the employee, a member of the employee's

immediate family either separately or together, or an organization with which the employee or the employee's immediate family member is associated.

An employee is not prohibited from taking any action concerning the lawful payment of salaries or employee benefits or reimbursement of actual and necessary expenses.

No employee shall grant any privilege, anything of value, special consideration, treatment, or advantage to any person beyond that which is available to every other person except as may be specifically provided for by law.

Section 2.06 ELECTRONIC COMMUNICATIONS AND ACCESS TO INFORMATION

As with the use of Utility resources in general, the primary use of the Utility's computer, internet, 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 Utility in that it will be likely to improve the employees' computer 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:

1. Interferes with the employee's work performance;
2. Interferes with any other employee's work performance;
3. Has an inappropriate impact on the operation of the computer system;
4. Results in a direct cost to the Utility; or
5. Violates any other section of this or any other Utility policy.

At all times, employees have the responsibility to use computer resources, including internet and email, in a professional, ethical, and lawful manner. Failure to do so may result in discipline up to and including discharge

Any employee who discovers a violation of this policy should notify the employee's immediate supervisor. In the event the employee's supervisor is the alleged violator, the employee shall notify another supervisor, the General (Utility) Manager/CEO, or the Commission President.

Activities which are expressly prohibited on the Utility's computer, internet, or e-mail system include:

1. Copying, disseminating, or printing copyrighted materials. This includes, but is not limited to: articles, images, games or other software.

2. 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 in a professional department;

3. Transmitting statements, language, images, or other materials that are reasonably likely to be perceived as offensive or disparaging of others;

4. 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, ordering personal items, monitoring investment performance, or buying/selling investments;

5. 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;

6. Interfering with or disrupting the work of others;

7. Gaining access to the internet by using any access control mechanism not assigned to the particular employee, or permitting another person to have access to the internet by using the employer's access control mechanism;

8. Attempting to gain the unauthorized access to any computers, computer networks, databases, data, or electronically stored information by manipulating the workings of the computer device or system (i.e. hacking);

9. Disseminating or storing destructive or self-replicating programs (i.e. viruses);

10. Disseminating or storing political campaign material;

11. Disseminating or storing advertisements, solicitations, or promotions other than those produced for Utility purposes; and

12. Downloading games, entertainment software, or screen savers from the internet which includes the playing of games or engaging in entertainment activities over the internet. Games are permissible on break time on a personal device.

The Utility may use software to identify and block inappropriate internet sites. In the event an employee encounters inappropriate material while on the internet, the employee should immediately disconnect from the site, regardless of whether the site was subject to the blocking software or not and notify the employee's supervisor.

Employees should endeavor to make each electronic communication truthful and accurate, using the same care in drafting e-mail and other electronic documents as used with respect to any other form of written communication. Employees should be aware that anything created or stored on the computer system may, and likely will, be reviewed by others.

Employees shall not have an expectation of privacy in anything they create, store, send, or receive on the Utility's computer network or on any Utility equipment. Internet and e-mail use are subject to monitoring by the Utility via human or automated means. Continued employment with the Utility represents implied consent by the employee for the 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.

The Utility is the sole owner of all computers, software, and anything created by such computers or software. No part of the Utility's computer or software system or anything created by them 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. The Utility's software may be 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. The Utility 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.

No software or hardware shall be installed without first notifying the IT Manager. Doing so helps to insure the compatibility of such installations with current hardware and software. It also enables the IT Manager to keep a current inventory of the computer system's configuration so that future problems, if any, can be more quickly diagnosed and corrected.

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 Utility contractors performing authorized work, passwords shall not be given to others. Each employee is responsible for ensuring that the use of the internet or removable media does not compromise the security of the Utility's computer systems. This duty includes following procedures to prevent intruders from accessing the Utility's network without authorization and to prevent the introduction and spread of viruses.

Employees should access the internet through the Utility’s network connection. Doing so helps to ensure that the Utility's firewall is in use, thereby helping to protect the computer system from inappropriate access by outside sources. Direct access by employees via a modem is strictly prohibited unless coordinated through the IT Manager.

Utility employees will be responsible for adhering to local, state, and federal laws in conducting their work on the Utility’s computer networks. Any attempt to break those laws through the use of the networks may result in litigation against the offender by the proper authorities. If such an event should occur, the Utility will fully cooperate with the appropriate authorities to provide any information necessary to assist the relevant law enforcement authorities during the investigation process.

Section 2.07 SOLICITATION

In the interest of maintaining a proper business environment and preventing interference with Utility work and inconvenience to its customers, the Utility establishes the following rules related to solicitations and distribution of literature on Utility property, except as authorized by the General (Utility) Manager/CEO:

- Employees may not distribute literature or printed materials of any kind, sell merchandise, solicit financial contributions or solicit for any other cause during work time.

- Employees may not distribute literature at any time in working areas.

- Non-employees may not solicit or distribute literature on Utility premises at any time for any purpose.

"Work time" includes the working time of both the employee doing the soliciting and/or distributing and the employee to whom the soliciting and/or distributing is directed. "Work time" does not include break periods, meals periods or any other specified periods during the work day when employees are, with the permission of their supervisor, not engaged in performing their work tasks.

"Working areas" includes all areas of Utility premises which it owns or has control in which work time activities are taking place and also includes the public areas of the premises.

SECTION 3

COMPENSATION AND BENEFITS

Section 3.01 COMPENSATION SYSTEM

Employees' compensation will be determined annually by the Commission. All wage increases will be calculated based on the effective date of said increase for the pay period.

Section 3.02 PAYDAY POLICIES

Employees shall be paid bi-weekly every other Friday. The pay date is one week following the end of the pay period. Pay periods run Monday through Sunday. Employees may not obtain their compensation in advance of the Friday payday. Under certain circumstances, such as a conflict with a holiday, paychecks will be issued the workday before the holiday.

According to the Wisconsin Department of Workforce Development, an employer has the right to require employees to participate in a mandatory direct deposit program if there is no cost to employees to participate in the program and employees must receive pay stubs.

In order for payroll processing to be more efficient and cost effective and for employees to be better served, a direct deposit system has been implemented for all full-time, part-time, casual, seasonal and temporary employees.

A Direct Deposit Authorization Form will be filled out by each employee and turned into the Payroll Specialist for payroll processing. The employee is entitled to choose up to three (3) direct deposit accounts that do not need to be at the same financial institution. Any change to the authorization form must be received by the Payroll Specialist at least ten (10) days prior to the payday in which the Utility is obligated to honor the authorization.

Any notice of garnishment will be received and signed for by the Office Manager or Payroll Specialist. Garnishment is defined as a legal stoppage of a specified sum from wages to satisfy a creditor. Notice of garnishment will be forwarded immediately to the Payroll Specialist. The Payroll Specialist will make the necessary deductions from the employee's wages. The Payroll Specialist will notify the employee, in writing, that the garnishment has been processed. Repeated garnishment may be considered for disciplinary action in accordance with state law.

Section 3.03 PAYROLL DEDUCTIONS

Only deductions required or authorized by law and those authorized in writing by the employee will be deducted from an employee's paycheck. All deductions will be itemized on the employee's paycheck stub. Any payroll questions should be directed to the Office Manager and/or Payroll Specialist.

Section 3.04 LONGEVITY PAY

Longevity payments shall be as follows:

1. Employees who have worked four (4) years - 1% of base
2. Employees who have worked seven (7) years - 2% of base
3. Employees who have worked ten (10) years - 3% of base
4. Employees who have worked thirteen (13) years - 4% of base
5. Employees who have worked sixteen (16) years - 5% of base

For the purpose of this provision, "years" is measured from the original date of employment to the anniversary date and not by calendar year.

Section 3.05 HOURS & OVERTIME

There may be times when it will be necessary for employees to work overtime. At such times, a supervisor will notify employees as early as possible regarding the Utility's overtime needs. Employees will work overtime when reasonably requested to do so by the Utility.

There may be times when an employee believes the employee needs to work overtime to complete Utility work. In that case, the overtime must be approved in advance by the employee's supervisor. Overtime should be kept to a minimum and shall be utilized to relieve specific, occasional peaks in workloads or emergencies.

The Utility compensates a non-exempt employee time and one-half (1.5) of the employee's base hourly rate of pay for all additional and approved hours worked in excess of 40 hours per week. Holidays, vacation time, compensatory time, and sick days do not count as hours worked for purposes of determining overtime during a given workday. Non-scheduled work performed on Sundays shall be paid at the rate of two (2) times an employee's base hourly rate of pay.

Each workweek shall consist of a period between 12:00 a.m. Monday morning and 11:59 p.m. of the following Sunday evening.

Section 3.06 COMPENSATORY/ROOT TIME

Full-time hourly non-exempt employees may replace overtime with "Root time" ("replacement of overtime with time off").

Employees desiring Root time in lieu of pay shall designate that election on the bi-weekly timesheet for the day in which the overtime occurred. Failure to record or sign the daily time sheet will constitute an election for payout of the overtime.

Root time shall be scheduled at the discretion of the employee's supervisor taking into account the need for staffing to maintain orderly and efficient operation of the Utility. If a supervisor denies a Root time scheduling request, the employee may request that the General (Utility) Manager/CEO review the denial. The General (Utility) Manager/CEO's decision shall be final.

Use of approved Root time must be documented on each employee's time sheet and signed by the employee. Root time must be used within six (6) months following the month in which the Root time was accrued. Any accumulated Root time which is not used by the end of the calendar year shall be paid out at the rate of pay in effect at the time it was earned.

For FSLA-exempt employees, any hours worked in excess of forty-five (45) hours per week shall accrue as compensatory time at the rate of one and a half (1.5) hours for each hour worked in excess of forty-five hours.

- The workweek minimum hours will be a flexible forty (40) hours.
- ~~Any time~~ Time worked over forty-five (45) hours per week, excluding work travel (see 3.23), will be stored as compensatory time at a rate of 1.5 per one hour worked.
- Such compensatory time must be used in the calendar year it is accrued. Any unused, accrued compensatory time as of December 31st will not be paid out in cash.

- The use of compensatory time must be approved by the employee's supervisor in advance.

Section 3.07 CALL BACK PROCEDURES

A minimum of two (2) hours pay shall be allowed to all non-exempt hourly employees who are called back to Rice Lake Utilities property or a job site after having been released from their regular day's work or who are called to work more than two (2) hours prior to the start of their regular day.

If two or more call-outs occur within a two-hour time period, the employee shall be paid for only one two-hour minimum call-out. In the event there are two call-outs within a two-hour period, the employee shall be paid for the time spent on the first call, the time between calls and the time spent on the second call. The employer reserves the right to give employees assignments to be completed during any call-out period. Scheduled overtime will be paid at half-hour intervals.

3.07.01 ON CALL

Rice Lake Utilities may schedule employees to be on-call (with cell phone) on a weekly basis by rotation. Employees who are placed on-call shall receive fifteen (15) hours of straight time pay for a week with no holidays and twenty (20) hours of straight time pay for weeks with one holiday and twenty-five (25) hours of straight time pay for a week with two holidays.

Weekend rotation for Water & Wastewater employees will consist of working 8 hours on both Saturday and Sunday. Employees that work these shifts will receive 1 day off before the scheduled rotation starts and 1 day off after the rotation. These days off shall occur within the week of the scheduled rotation or, in times of increased work load, and at the Supervisors discretion, shall be worked and paid out at time and a half. All employees scheduled to work holidays shall be paid at time and a half. Non-scheduled holiday work shall be paid at the rate of two (2) times an employee's hourly rate of pay.

3.07.02 SLEEP TIME

Employees who work unscheduled overtime after midnight may reduce their next regular scheduled work day by an equal number of work hours to the hours worked after midnight. There shall be compensation (designated as sleep time) for the regular hours missed at the normal rate of pay. The use of sleep time for scheduled overtime will be at the supervisor's discretion. The supervisor shall be advised of the employees' decision to report late.

Section 3.08 GROUP HEALTH PLAN

The City & Rice Lake Utilities currently provide one HSA/High Deductible health insurance plan and require employees to pay deductibles and co-insurance for coverage, as prescribed by the

plan. Participation is elective on the part of the employee. The City is under no obligation to continue the plan and may change the plan at renewal. Employees are represented by a Health Insurance Advisory Board which provides recommendations to the Common Council regarding health insurance provisions.

For new employees who start employment between the first and fourth of a calendar month, elected coverage shall commence on the first of the next calendar month. For new employees who start employment on the fifth or after of a calendar month, elected coverage shall commence on the first calendar month following a full calendar month of employment.

If an employee who is absent from work has used all of their accumulated sick leave and vacation time, the Utility shall pay its normal share of the health insurance premium for the last month for which the employee had paid leave available or hours worked to receive compensation for the following month. In the event of termination, the Utility shall pay its normal share of the health insurance premium for the last month in which the employee had paid leave available or hours worked to receive compensation for the following month.

For an employee retiring under the Wisconsin Retirement System (WRS) the Utility shall continue to pay its share of health insurance premiums for a number of months determined by dividing the employee's accumulative vacation/sick by 22 as an addition to the one (1) month paid by Utility following termination subject to a combined maximum of six (6) months.

For an employee who is deemed to be permanently disabled by WRS and who is not able to work for the Utility because of such disability, he/she shall be eligible for continuation under the Utility's health insurance. Such continuation shall be at the employee's own expense and shall terminate if the permanent disability status is discontinued.

For regular full-time employees, the Utility shall pay 100% of the premium for a family, employee + child(ren), two singles, or single plan, as selected by the employee.

For an employee that did not elect health insurance coverage when first eligible for the benefit, the employee may only elect coverage due to the loss of other health insurance coverage or during an open enrollment period, when offered by the City.
In January, the City shall deposit the annual Health Savings Account (HSA) lump sum contribution as approved by the Common Council for qualifying employees. For new qualifying employees, the City shall deposit the full annual HSA contribution in the month the employee's health insurance becomes effective. For employees that have a life event which qualifies the employee for an additional HSA contribution, the City shall make the contribution within the first month of the life event.

Section 3.09 MEDICAL COVERAGE CONTINUATION/CONVERSION

Eligible employees may have the option of electing the continuance of medical coverage in accordance with the Federal Comprehensive Budget Reconciliation Act (COBRA). All employees,

as well as their qualified dependents, will receive notice of mandated insurance continuation benefits at the time of hire or whenever the plan coverage for the employee begins.

Section 3.10 DENTAL PLAN

The Utility offers to all its regular full-time employees and their eligible dependents group dental coverage through the carrier selected by the Utility. Employees who start employment between the first and fourth day of month shall have coverage commencing on the first day of the next calendar month. Employees who start employment on the fifth day or after of a calendar month shall have coverage commencing on the first day of the month following a full calendar month of employment.

Employees who elect dental coverage shall pay 100% of the premium of the dental insurance policy as a payroll deduction. Dental coverage may be continued during an appropriate leave of absence, per policy terms, at the employee's expense. COBRA eligible employees may continue benefits as provided by law.

Section 3.11 VISION PLAN

The Utility offers to all its regular full-time employees and their eligible dependents group vision coverage through the carrier selected by the Utility. Employees who start employment between the first and fourth day of a month shall have coverage commencing on the first day of the next month. Employees who start employment on the fifth day or after of a calendar month shall have coverage commencing on the first day of the month following a full calendar month of employment.

The employee shall pay 100% of the premium of the vision insurance policy as a payroll deduction if the employee elects vision coverage. Vision coverage may be continued during an appropriate leave of absence, per policy terms, at the employee's expense. COBRA eligible employees may continue benefits as provided by law.

Section 3.12 LIFE INSURANCE

The Utility offers a State Life insurance policy to employees who are WRS eligible. State Life has the option of basic coverage, supplemental coverage, and up to 3 units of additional coverage for the employee. Spouse and dependent coverage are employee elective under State Life. Premiums for basic coverage will be 100% employer paid for regular full-time employees. All other elected coverage is 100% employee paid.

Section 3.13 INCOME CONTINUATION INSURANCE

Income Continuation Insurance (ICI) is available to all employees who are covered under WRS for six months, are under age 70, and receive earnings for services rendered. Benefits are payable at the rate of up to 75% of pre-disability earnings after a 60-day elimination period.

Eligible employees hired after January 1, 2011 will be offered a 30-day elimination period.

ICI benefits begin the day after the elimination period has lapsed and the employee has not worked due to a continuous and totally disabling condition during that time.

ICI is a taxable benefit. Therefore, the Utility will record the amount of the insurance premium on the employee's W-2.

Section 3.14 RETIREMENT

The Utility participates in the Wisconsin Retirement System (WRS) administered by Employee Trust Funds (ETF). More information regarding eligibility and benefits can be found on their website etf.wi.gov or by contacting the Payroll Specialist.

Section 3.15 SECTION 125 PLAN

Regular full-time or regular part-time employees may elect to participate at the time of employment, through payroll deductions, in the Utilities' Section 125 plan for medical reimbursement, day-care reimbursement and IRS-approved private insurance reimbursement. An employee shall be able to deduct a maximum of the amount set by the IRS from their pay per year for the medical reimbursement account.

Section 3.16 DEFERRED COMPENSATION PLAN

The Utility provides an option to any regular full-time or regular part-time employee to invest a portion of the employee's present earnings in a deferred compensation plan. This is an arrangement where a certain dollar amount can be designated by the employee to be withheld from the employee's paycheck and invested for payment at a later date, usually at retirement. Under this arrangement, neither the deferred amount nor earnings on the investments are subject to current Federal income taxes until such time as the employee receives payment from the plan.

Contributions to the program are funded entirely by the employee through payroll deductions. Benefits received through this program are in addition to any Social Security or public employees' retirement program benefits for which the participating employee would be eligible.

Section 3.17 EMPLOYEE ASSISTANCE PROGRAM (EAP)

The Utility offers an Employee Assistance Program (EAP) to provide a tool for dealing with personal problems, chemical dependency, and any other medical or behavioral problems that may affect job performance.

Employee problems handled by EAP include, but are not limited to: drug/alcohol abuse, personal financial management and marital difficulties. The annual per employee cost of the EAP shall be paid by the Utility. This covers the referral to the EAP program, but does not cover the costs of any services or referrals recommended through the EAP program. These may be covered by health insurance.

The primary objectives of an EAP are:

1. To create an awareness among the management/supervisory staff and other employees of the EAP process for dealing with work performance problems.
2. To increase knowledge and skills related to observation, documentation, behavioral feedback and referral of troubled employees at an early stage of performance problems.
3. To assist in restoring and maintaining satisfactory work performance levels in the troubled employee.
4. To enhance corrective action procedures for management/supervisory staff with the troubled employee.
5. To provide a resource for employee and family members to resolve individual and family problems, which may affect work-related performance.

The range of services, supervisory training, and employee resources provided under the EAP are stated in the contract between the Utility and the selected vendor. A copy of the contract is available from the Payroll Specialist to each employee, upon request.

Section 3.18 SOCIAL SECURITY/MEDICARE

All employees are automatically included as participants in Social Security (FICA) which provides workers with the following benefits: retirement insurance, survivor's insurance, disability insurance, Medicare for the disabled and the aged, Black Lung benefits, and supplemental security income. These benefits are in addition to the public employee's retirement benefits for which the employee may be eligible to receive.

Financing of the program is accomplished by employee payroll deduction contributions and through a match paid by the Utility. The exact percentage to be contributed is determined by the employee's classification. Employee contributions stop each year once they have paid the required percentage as designated by the Federal government. The salary limit and percentage are subject to change at the beginning of each year according to Federal guidelines.

Section 3.19 WORKER'S COMPENSATION

The Utility provides Worker's Compensation insurance for purposes of covering circumstances where employees are injured in the course of their work or become ill due to work-related causes. This insurance is paid for by the Utility and covers medical costs as well as weekly income if you are unable to work.

Employees injured on the job must notify a supervisor immediately, no matter how minor the injury may seem. Vacation and sick leave shall not accrue while the employee is on worker's compensation or any unpaid leave of absence and the Utility shall pay any employee eligible to receive Worker's Compensation 82% of their regular gross pay for the duration of said eligibility, provided that the employee shall turn over to the Utility any Worker's Compensation payments he/she received.

Section 3.20 UNEMPLOYMENT COMPENSATION

The Utility is a covered employer under the Unemployment Compensation Law. The basic objective of the program is to provide a partial replacement of wages for its employees during short periods of involuntary unemployment. The program is financed completely by the Utility and administered by the State of Wisconsin Department of Workforce Development Unemployment Compensation Division.

Section 3.21 TUITION REIMBURSEMENT

The Utility believes that continuing education for its employees is an important benefit to both the Utility and its employees. Therefore, when additional education is related to an employee's position with the Utility, the Utility may participate in paying for the education within limits imposed by the annual budget and the relevancy of the education to the employee's job task with the Utility. This policy applies only to regular full-time employees who have completed one (1) year of service. This policy shall be applied in accordance with the Utility's Equal Opportunity Statement.

3.21.1 Procedures

To qualify for tuition reimbursement, an employee must meet the following requirements:

1. Submit a written proposal and seek approval for tuition reimbursement for the course in advance from the General (Utility) Manager/CEO. Approval is in the sole discretion of the General (Utility) Manager/CEO.
2. Upon approval, enroll in a course leading toward a degree (Associate, Bachelor's, Master's, etc.) or other measure of advanced education at an accredited college, university, technical college, or online university.
3. Pay for the relevant courses and obtain a receipt.
4. Attend a minimum of 75% of classroom or online instruction and obtain a grade of "B" (or equivalent numeric grade) or better.
5. Submit an official transcript showing successful completion of the course to the General (Utility) Manager/CEO together with a receipt showing the fee paid for the course. The Employee should submit documents within fifteen (15) working days of completion of class.

3.21.2 Miscellaneous

1. The Utility will reimburse only paid tuition and books. Travel expenses, meals, materials/supplies, parking, etc., will not be reimbursed without prior approval.
2. The employee must use the employee's own time to attend the course. For courses that meet during the employee's workday, the employee may, with prior approval, make up the time missed from work provided the time is made up within the same workweek.
3. If an employee who has received tuition reimbursement voluntarily leaves Utility employment, the employee must repay the Utility for any reimbursement received within the last three (3) years of employment. Any such amount will be deducted from the employee's final paycheck.
4. Any exceptions to this policy must be approved by the General (Utility) Manager/CEO.
5. This policy does not apply to mandatory training such as approved apprenticeships or certifications.

Section 3.22 WELLNESS/HEALTHY LIFESTYLE PROGRAM

The Utility offers a program which focuses on no-cost or low-cost items that raise the awareness of healthy lifestyles.

Fitness/weight loss program reimbursement qualifications: 50% of incurred costs up to a $250 maximum per adult family member and $500 per family at qualified facilities and programs.

Per Treasury Regulation §1.132-1(e), reimbursements made for health club dues are includable as wages to the employees and shall be subject to federal income tax withholding and FICA taxes.

Wellness program reimbursements will be on regular bi-weekly payroll checks following the Payroll Specialist's receipt of the completed reimbursement request form.

Section 3.23 WORK TRAVEL

The Utility shall pay all reasonable expenses incurred for an employee during pre-approved Utility travel. This may include time compensation, transportation, meals, and/or lodging. Employees are expected to seek the most reasonable prices available, take advantage of early registration discounts and charge expenses to a Utility-issued P-card, if available. Expenses for entertainment, alcohol, non-Utility employees, including spouses and/or family members, and any unnecessary expenses will not be reimbursed and will be invoiced to the employee if charged to the Utility's P-card. Employees are responsible for accurately tracking, calculating, ensuring sales tax is not charged when possible and reporting the expenses with documentation (i.e.: receipt(s), agenda and/or itinerary) for proper payment or reimbursement. Reimbursements are processed through the payroll system. Exceptions to this policy are at the

discretion of the immediate supervisor and/or General (Utility) Manager/CEO and must be approved prior to work travel.

Travel Time Compensation

All employees may be eligible for compensation for the time they spend traveling. In general, time spent walking, riding or traveling to and from the location of an employee's job is not compensable work time even if the assigned worksite is not the normal place of work in the same city. This is true even if the employee travels between the employee's home and the first worksite in a Utility-owned vehicle. While away on Utility business/travel: FLSA-exempt employees are not eligible for additional compensation or root time for hours worked over forty-five (45) hours per week.

a. One-Day Assignment in Same City
   If an employee who regularly works at a fixed location is given a special one-day assignment in the same city, the employee's travel to the other site does not count as work time.

b. Travel Away from Home Community in Another City
   If an employee must travel away from his or her home community to another city, the time spent traveling is work time. If public transportation on an airline or train is available for a trip away from an employee's home community, an employee may drive a personal car only if the cost of the total hours worked plus the cost of the car mileage is less than the anticipated cost of the ticket for the airline or train and the anticipated hours worked during the employee's regular working hours if the employee used the airline or train ticket. Employees traveling by air will only be compensated for their driving time to/from the airport, up to 2 hours for security/waiting time and duration of the flight. When an employee travels between two or more time zones, the time zone associated with the point of departure should be used. If an employee combines business with personal travel, the travel time associated with the personal travel will not be considered compensable work time. For example: a conference ends Thursday but the employee extends the trip for personal reasons - the travel time home would not be compensable work hours.

Transportation

a. Vehicle Expenses
   Employees are encouraged to use a Utility-owned vehicle for travel on Utility business. If the employee is required to use the employee's own vehicle for transportation on Utility business, the Utility shall pay mileage as established by the IRS. Each employee who uses their personal vehicle shall furnish satisfactory evidence of liability insurance of at least at the minimum level required by law. The Utility will not be responsible for damage to an employee's car while on Utility business.

   When two or more employees are attending the same event, carpooling shall be practiced whenever possible. The actual odometer reading from location of

employment within the city to destination and return will be used. No mileage will be paid for commuting from an employee's personal residence to a work site or event. If an employee for their own convenience travels by an indirect route or interrupts travel by the most economical route, the employee shall bear any extra expense involved. Reimbursement for such travel shall be for only that part of the expense as would have been necessary in order to travel.

Reasonable costs for incidental vehicle expenses like parking, public transportation, tolls, ride share, gratuity and rental cars (if necessary) shall be paid by the Utility when used during Utility business. If use of a rental car is required the employee's automobile insurance will be considered the primary coverage on the vehicle.

b. Air Travel
When a trip requires air travel, reimbursement will be based on the price of a base coach ticket. Frequent flyer mile programs, earned by the employee, should not be the criteria for selecting a flight if lower cost alternatives are available. If an employee combines business with personal travel, or if an indirect route is taken as a result of personal travel, only the business portion of the trip is reimbursable. This amount may not exceed the amount of reimbursable expenses which would have incurred had the trip been strictly for business purposes. The employee must provide clear documentation differentiating personal and business expenses.

Meals and Lodging

Meals consumed while traveling on Utility business shall be paid by the Utility unless the meal is included or a required part of a conference, training session or Utility business meeting. The Utility shall also pay lodging expenses for employees traveling overnight. Employees are expected to book lodging under the group rate or room block offered if available. Amenities not included in the hotel rate are the responsibility of the employee. Lodging is assumed to start the night prior to the business event start date and check-out on the last day. Vacation rentals (ex: Airbnb, Vrbo, etc.) may be allowed with supervisor approval if the expense does not exceed the cost of offered lodging.

Seminar Time

Attending lectures, meetings, trainings and similar activities counts as work time.

~~The Utility shall pay all reasonable expenses incurred in the course of pre-approved Utility travel, including meals and lodging costs. In order to be reimbursed, employees must provide receipts for the expenses. If the meal is included or a required part of a conference, training session or Utility business meeting, allowance will not be reimbursed. Reimbursements are processed through the payroll system.~~

~~When an employee is required to use the employee's own vehicle for transportation on Utility business, the Utility shall pay mileage as established by the IRS. If the Utility pays any employee a higher rate than the IRS. established rate, that rate will be the established rate. In addition, the~~

~~Utility shall pay all reasonable expenses incurred in the course of the travel including meals and lodging costs while away from the Utility. The meal and lodging payments shall be made pursuant to Utility policy. Each employee who uses their personal vehicle shall furnish satisfactory evidence of liability insurance at least at the minimum level required by law. The Utility will not be responsible for damage to an employee's car while on Utility business.~~

~~When two or more employees are attending the same seminar, conference, or meeting, carpooling shall be practiced whenever possible. The actual odometer reading from location of employment within the City to destination and return will be used. If an employee for their own convenience travels by an indirect route or interrupts travel by the most economical route, the employee shall bear any extra expense involved. Reimbursement for such travel shall be for only that part of the expense as would have been necessary in order to travel.~~

~~No mileage will be paid for commuting from an employee's personal residence to a work station.~~

~~Parking fees will be reimbursed by actual cost upon receipts (attached to the travel reimbursement form) presented by the employee to the Department Head and Payroll Specialist~~.

Section 3.24 PERSONAL USE OF UTILITY OWNED VEHICLE

If an employee has the use of a Utility-owned vehicle, the value of the personal use (unless exempted by IRS regulation) is considered income and is subject to federal, state and FICA taxes. The value of this fringe benefit shall be calculated by multiplying the number of miles for personal use, times the IRS allowable rate for the current year. This value is entered on the last payroll that the employee is paid for the year.

When driving on Utility business, the use or possession of alcohol or controlled substances before driving or while driving is prohibited. Such use will subject the employee to discipline, up to and including discharge. Employees shall not use cell phones except if using a hand-free device. Employees shall not engage in text-messaging while driving.

Section 3.25 CELL PHONE REIMBURSEMENT POLICY (ADDED APPROVED 11/14/2024)

Eligibility for Cell Phone Reimbursement

The intention of this policy is to ensure employees are fairly compensated for work-related phone usage. Mobile/cellular telephones/smartphones enable communication whenever a situation arises necessitating immediate contact, regardless of the person's location at the time.

Rice Lake Utility employees who meet one of the following criteria are required as a condition of employment to personally own a cell phone and obtain an appropriate service plan so that the cell phone is available for use for business-related communications. This is not intended to include occasional, incidental access or purely voluntary access such as checking e-mail from home.

- their jobs require them to spend a considerable amount of time outside of their assigned work area during regular work hours and have regular access to telephone and/or internet/data connections while outside their work area;
- their jobs require them to be accessible outside of scheduled or regular work hours or to be contacted and respond in the event of an emergency;
- safety requirements indicate having a cell phone is an integral part of meeting the requirements of the employee's job description;
- the employee is required to be contacted on a regular basis outside regular work hours;
- if the employee is required to be on-call 24/7.

Employees who are required to have a personally-owned cell phone as a condition of their employment shall receive a monthly cell phone reimbursement of $30.00, to reimburse them for the costs associated with maintaining and using the personally-owned cell phone for business purposes.

Amount of the Reimbursement

The reimbursement shall consist of a monthly reimbursement of up to a specific dollar amount for cellular telephone service and a wireless internet/data connection.

The reimbursement shall not reimburse the employee's dollar-for-dollar costs for the cellular telephone service, and shall not exceed the expenses the employee actually incurs in maintaining the employee's personally-owned cell phone.

The reimbursement shall not serve as a substitute for a portion of the employees regular wages, and does not constitute an increase to base pay and will not be included in the calculation of percentage increases to base pay.

Reimbursement Is Not Considered Taxable Income

Provided the employee maintains and uses their personally-owned cell phone for business purposes as described herein, the reimbursement should not be considered additional income to the employee (i.e., the reimbursement will be treated as a non-payroll reimbursement of a business expense – similar to mileage reimbursements – and no payroll taxes will be withheld from the employee’s paycheck for the amount of the reimbursement and the amount of the reimbursement will not be reported as wages on the employee’s year-end W-2 statement). Additionally, employees who receive a reimbursement are not required to submit a log documenting their business-related use of the cell phone.

Employee's Responsibilities

The employee is responsible for choosing his/her cell phone, the voice and/or wireless data plan, and the service provider. Since the cell phone is the employee’s personal property, the cell phone may be used for personal calls and be combined or enhanced with other personal plans. The employee is responsible for paying all monthly service charges in full and on time. The Commission does not accept any liability for claims, charges, or disputes between the service

provider and the employee. Because the employee is personally responsible for the cell phone, any replacement for loss or damage will be at the expense of the employee. Such replacement or repair must be completed promptly and the Utility Manager must be notified if the employee will not be available by his/her cell phone for a period of time.

Employees should contact the vendor/carrier through which they purchased their cell phone and their cellular telephone service (including wireless internet/data service, if applicable) for support.

Changing or Ending a Cellular Telephone Service Contract Early

If prior to the end of a cellular telephone and/or wireless internet/data service contract, a personal decision by the employee results in the need to end or change the contract, the employee will bear the costs of any fees associated with the change or cancellation.

If prior to the end of a cellular telephone and/or wireless internet/data service contract, the employee's misconduct, or misuse of the cell phone, results in the need to end or change the contract, the employee will bear the costs of any fees associated with the change or cancellation.

If prior to the end of a cellular telephone and/or wireless internet/data service contract, the Commission determines to reduce or cancel (unrelated to employee misconduct) the employee's monthly reimbursement, the Commission will bear the cost of any fees associated with the change or cancellation. For example, if the employee is reassigned and/or his/her duties are changed, and the cell phone is no longer needed for business purposes, if the employee does not want to retain the current contract, changes or cancellation fees will be reimbursed by the Commission.

Once the reimbursement is given to the employee to purchase a device, the cell phone remains the employee's personal property. However, upon termination or resignation, the Commission will immediately discontinue the monthly reimbursement.

Safe and Appropriate Use of Cell Phones

Employee safety is a priority of the Commission, and responsible use of cell phones, requires safe use.

Potential Disciplinary Action/Termination of the Cell Phone Reimbursement

Violation of this policy may constitute just cause for disciplinary action up to and including termination. Use of a cell phone in any manner contrary to local, State or Federal laws will constitute misuse, and will result in immediate termination of the reimbursement.

SECTION 4

WORKING CONDITIONS AND PERFORMANCE STANDARDS

Section 4.01 HOURS OF WORK

The Utility's normal office hours of operation are 7:00 a.m. to 4:00 p.m., Monday through Thursday and 7:00 a.m. to 11:00 a.m., Friday. Employee schedules may vary from these times due to the nature of the position or operational needs.

A. Forty (40) hours during five (5) work days shall constitute a regular work week.
B. Regular work day hours shall start at or after 7:00 a.m. and end at or before 4:15 p.m. Employees shall be allowed one 30-minute paid break or two 15-minute paid breaks.
C. Employees shall be entitled to a 15-minute break after each 4 hours worked. At the employee's option and with approval of the supervisor, the employee may forgo one or two breaks per 8-hour day in order to lengthen the day's lunch period, shorten the workday accordingly or lengthen one break period. Unused paid breaks may not be accumulated.

Section 4.02 ATTENDANCE AND PUNCTUALITY

The Utility expects prompt and regular attendance from all employees. All employees must be at their appointed workstations, on time, fully ready and able to work at their starting time. Proper attendance and punctuality are important in order to maintain a good performance record.

Unnecessary tardiness and absenteeism have a disruptive impact on Utility operations as well as all employees. Employees' attendance records are reviewed on a regular basis. If a problem develops, the supervisor will talk to the employee to discuss the source of the problem. The Utility's objective is to develop reliable work habits, since uncorrected tardiness and absenteeism may result in discipline, and ultimately termination of employment.

Employees are required to call in and report absences or tardiness to a supervisor before the start of the workday unless circumstances prevent the employees from calling in. If an emergency situation exists, the employee must notify a supervisor at the earliest reasonable time.

An employee who fails to report for work for three consecutive workdays without notice will be deemed to have voluntarily terminated Utility employment.

Section 4.03 PERSONAL APPOINTMENTS

Employees are encouraged not to schedule personal appointments during regularly scheduled hours of work. If it is necessary to be absent or to leave for a personal appointment, an employee must notify the supervisor as soon as possible, but no later than the day before such an appointment. The time absent must be recorded and employees will not be paid for the time missed from work unless sick leave or other paid leave is permitted and available for use.

A record is maintained of each employee's attendance and an unacceptable record could have an effect on continued employment.

Section 4.04 PERSONAL TELEPHONE CALLS

Employees should always try to take care of personal business outside of work. The Utility recognizes that there may be times when this is not possible. To minimize the disruption to the workday and other employees, the Utility expects that employees will make prudent use of Utility telephones for personal reasons. Personal calls should be made during lunch or break periods to minimize disruption of the workday, whenever possible. Misuse or abuse of this personal calling privilege may result in disciplinary action, up to and including termination.

Employees should request that friends and relatives call at work only when necessary.

Section 4.05 HOUSEKEEPING

Good housekeeping throughout all buildings is essential to safety, efficiency, and satisfactory working conditions for employees. Every reasonable effort is made to provide facilities necessary to maintain a high standard of neatness and cleanliness. Good housekeeping is the responsibility of every employee. Employees should make a point of learning the housekeeping requirements of any job to which they are assigned and are required to carry them out.

Section 4.06 UTILITY TOOLS, EQUIPMENT, AND EYEWEAR

The Utility agrees to provide protective clothing and personal protective equipment as needed to complete the work safely: rain gear (FR as needed), hard hat, hard hat liner, rubber boots, hand protection, safety glasses, uniforms, traffic vests, winter bibs/coats, ear plugs, caps, coveralls, and jackets. The Utility agrees to provide additional safety equipment as required by OSHA. In the event safety equipment such as safety glasses is provided by the Utility, the employee is expected to wear what is provided. In addition, the Utility will provide each employee a pair of safety boots as required by specific job tasks each year as needed and as approved by the supervisor. Reimbursements are processed through the payroll system.

The Utility expects employees to take pride in their work and in the supplies and equipment that they use in their work. The Utility makes a large investment in the equipment and supplies necessary for employees to do their jobs and expects the employees to conduct themselves in a manner which makes best use of the equipment while achieving the longest useful life possible of the utility-supplied products.

The Utility must pre-approve the purchase of any equipment or furniture utilizing the purchasing policy and purchase order system. The Utility will replace equipment that becomes worn or defective through normal use.

The Utility will be responsible for cost of cleaning and maintaining the provided equipment, however, the employee will be responsible for the care necessary to ensure the longest possible life of the equipment issued to them. The Manager or Superintendent on a requisition basis will authorize replacement. Replaced equipment should be returned to the Utility.

PRESCRIPTION EYE WEAR: The Utility will reimburse up to $75.00 for prescription glasses for office personnel.

SAFETY EYE WEAR: The Utility will provide prescription safety eyewear through Essilor. Contact Payroll Specialist for order forms.

BOOT WEAR: Employees may purchase department-specific safety boots and the Utility will pay for or reimburse the cost of the boots up to $200.00.

Section 4.07 FIRST AID OR INJURY

The Utility is required by law to maintain accurate and complete records concerning work-related injuries and illnesses. The complete cooperation of each employee is required and expected. Therefore, all work-related injuries or illnesses shall be reported immediately to the supervisor. Proper reporting of the incident, illness, or close call shall be recorded for review.

Failure to report any work-related accident or injury is a violation of Utility policy and may result in discipline, up to and including discharge.

Employees who require medical assistance will be sent or taken for emergency treatment.

Section 4.08 PERSONAL APPEARANCE

Utility employees are expected to dress in a manner consistent with the position they hold, and the degree to which they are in contact with the public. Utility employees are expected to present a personal appearance that projects a professional image of the Utility.

Section 4.09 WORK PERFORMANCE

Violations of work rules include, but are not limited to, the following and may be grounds for disciplinary action:

a. Insubordination, disobedience, failure or refusal to follow the written or oral instructions of supervisory authority, or failure to carry out work assignments;

b. Neglecting job duties and responsibilities;
c. Disclosure of confidential information and records to unauthorized persons when the employee has been informed that the matter is confidential;
d. Intentionally falsifying records or giving false information relating to any matters relevant to Utility affairs;
e. Failure to observe all safety rules and practices on the job, including failure to use protective equipment and clothing;
f. Attempting to keep secret or unavailable information or records which are public records or which rightfully should be furnished to other government employees, including unauthorized destruction of records; and,
g. Failure of a department head or other supervisory person to take appropriate action to enforce or to deal with infractions of these work rules by employees under their supervision;
h. Reporting to work under the influence of intoxicants or nonprescription/illegal drugs, or using such substances while on Utility owned property;
i. Failure to follow the orders of one's supervisor(s);
j. Being absent from work without permission or failure to report to the Department Head when one is absent;
k. Being habitually absent or tardy for any unexcused reason;
l. Failure to perform assigned work as directed;
m. Being wasteful of material, property or working time;
n. Conduct on the job which violates the common decency or morality of the community;
o. Fighting or assault on a co-worker or citizen;
p. Use of Utility property for personal pursuits.

Section 4.10 PERSONAL ACTIONS AND APPEARANCES

Violations of work rules include, but are not limited to, the following and may be grounds for disciplinary action:

a. Commission of a Federal or State crime during hours of employment as a Utility employee or involving the use of any Utility property or facility;
b. Threatening, attempting to inflict, or inflicting bodily harm upon any person except when exercising a privilege conferred by law, and then only to the extent that such activity is legally privileged;
c. Threatening, intimidating, interfering with, or using abusive language toward fellow employees or members of the public while working as a Utility employee, including slurs based upon race, creed, gender, or place of national origin;
d. Sexual or other harassment of any other employee;
e. Unauthorized possession of weapons on the job, on Utility property or during work hours;
f. Making or disseminating false, defamatory or malicious statements concerning other employees, supervisors or officers of the Utility;

g. Violating any Handbook policy;
h. Reporting to work in a condition reasonably likely to be unsafe to the employee, other employees, members of the public or to physical property due to the influence of medication or due to illness;
i. Selling commercial or private products or services on Utility time or on Utility premises without written authorization;
j. Unauthorized solicitation of funds or donations for any purpose on working time;
k. Unauthorized distribution of printed matter on working time;
l. Unauthorized possession, lending, borrowing, or duplication of Utility keys or credit cards; careless or improper use of Utility keys or credit cards; or failure to report promptly the loss of Utility keys or credit cards;
m. When Utility employment requires wearing of a uniform, unauthorized or improper use of the uniform or failure to wear the uniform properly;
n. Soliciting or accepting any unauthorized compensation, reward, kickback, gratuity or gift of any kind or value for performing any service related to the employee's job as a Utility employee; and
o. Intentionally, carelessly or negligently damaging or destroying property owned by members of the public while performing duties as an employee.

Section 4.11 OUTSIDE ACTIVITIES

Violations of work rules include, but are not limited to, the following and may be grounds for disciplinary action:

a. Transacting business as a Utility employee with any business entity in which the employee has an interest except as authorized by law. This paragraph shall not prohibit such transactions if approved by the Utility Commission after disclosure of the employee's interest in such business entity; and
b. Engaging in any outside activities or employment which may impair the employee's independence of judgment or the employee's ability to perform job.

Section 4.12 POLITICAL ACTIVITIES

a. Employees may participate in political activities, but only to the extent that such activities do not interfere with the employee's job duties or which use or create the appearance that the employee is using Utility employment for political purposes.
b. Permitted Political Activities. The following types of political activities by Utility employees are permitted:

    1. Membership in a political party.
    2. Participation in political party or campaign activities during non-working hours.
    3. Making voluntary contributions for political purposes.

4. Management of a political campaign for a candidate during non-working hours.
5. Display of political signs or other campaign materials at the employee's home.
6. Running for a non-partisan office, if the holding of such office would not be incompatible with the employee's status as a Utility employee.

c. Prohibited Political Activities. The following types of political activity by Utility employees are prohibited, and shall constitute violations of work rules and may be grounds for disciplinary action:

1. Using the employee's authority, influence or status as a Utility employee to interfere with or affect a nomination or election.
2. Using the employee's authority, influence or status as a Utility employee to intimidate, threaten or coerce any person to vote contrary to his/her free choice.
3. Using the employee's authority, influence or status as a Utility employee to directly or indirectly intimidate, threaten or coerce any person to pay, lend or contribute anything of value, including services to any political party, organization or candidate for political purposes.
4. Using the employee's authority, influence or status as a Utility employee to threaten or to confer benefits or effect reprisals to secure desired political action or inaction.
5. Engaging in political activities while engaged in Utility employment duties, such as wearing political identification or campaign materials while on duty, parking a vehicle with a car-top political advertisement on Utility owned property, passing out campaign materials on Utility time, placing political stickers or advertising on Utility vehicles, or similar activities in which the employee's political activities are intertwined with the duties of the employee's Utility employment.
6. Participating in the solicitation of funds to be used in any manner for a political campaign or political purpose while on duty as a Utility employee.

SECTION 5

PAID TIME OFF AND LEAVES OF ABSENCE

Section 5.01 HOLIDAYS

All full-time Utility employees shall receive their regular straight time rate of pay for the following holidays:

New Year's Day	Good Friday	Memorial Day
Fourth of July	Labor Day	Thanksgiving Day
Day after Thanksgiving	Christmas Day	

Employees shall also receive two (2) floating holidays to be used per calendar year and scheduled with the prior approval of their immediate supervisor or designee. Floating holidays will be prorated based on hire date and in the event of termination.

When the above listed holidays fall on the weekend, Saturday holidays will be celebrated on Friday and Sunday holidays will be celebrated on Monday.

All employees pre-scheduled to work holidays shall be paid at time and a half. Non-scheduled (i.e.: call back or emergency) holiday work shall be paid at the rate of two (2) times an employee's hourly rate of pay. In addition, full-time employees scheduled to work on a holiday are entitled to celebrate the holiday on another work day scheduled within the calendar year or if the holiday is not taken by December 31st receive an additional eight (8) hours of straight time pay (at the rate of pay in effect on the holiday). The scheduling of all holidays requires prior approval of management.

Except as provided in this Handbook or otherwise required by law, employees on a leave of absence (whether paid or unpaid) or on layoff are not eligible for holiday pay. Absence attributable to paid vacations, paid jury duty, paid funeral leave or EMS/fire call shall not affect an employee's eligibility for holiday pay provided that the employee otherwise works the employee's scheduled work hours on the preceding and following days.

Section 5.02 VACATION (Commission updated as of 1/1/2025)

A. Employees who have completed zero (0) – five (5) years of service shall receive two (2) weeks of vacation with pay.

B. Employees who have completed five (5) years of service shall receive three (3) weeks of vacation with pay.

C. Employees who have completed twelve (12) years of service shall receive four (4) weeks of vacation with pay.

D. The Utility Manager, Office Manager, Electric, Water & Wastewater Superintendents shall receive four (4) weeks of vacation with pay upon hire or promotion.

E. Employees who have completed fifteen (15) years of service shall receive four (4) weeks plus one (1) day of vacation with pay.

F. Employees who have completed sixteen (16) years of service shall receive four (4) weeks plus two (2) days of vacation with pay.

F. Employees who have completed seventeen (17) years of service shall receive four (4) weeks plus three (3) days of vacation with pay.

H. Employees who have completed eighteen (18) years of service shall receive four (4) weeks plus four (4) days of vacation with pay.

I. Employees who have completed twenty (20) years of service shall receive five (5) weeks of vacation with pay.

J. The number of employees on vacation at any given time shall be determined by the appropriate supervisor or his/her delegate.

Upon termination of employment, an employee shall receive pay, less payroll deductions, for the unused portion of the vacation time earned during the previous year plus any vacation time earned in the year of termination.

All accrued vacation leave must be taken prior to the anniversary day following its accrual unless mutually agreed by the employee and Utility due to departmental workload. Any request for carryover shall be considered annually by the Utility upon written notice when requested by an employee. Approval of such request is in the Utility's sole discretion.

The number of employees on vacation at any given time shall be determined by the General (Utility) Manager/CEO. Each department head shall schedule and approve vacation usage, giving due consideration to length of service, Utility needs, and the staff required to perform on-going Utility activities.

Except as provided in this Handbook or otherwise required by law, employees on a leave of absence (whether paid or unpaid) or on layoff shall not accrue vacation.

Section 5.03 SICK LEAVE

The Utility shall grant full-time employees sick leave, which is a paid leave of absence due to illness or injury of the employee or a member of the employee's immediate family. Employees may also use sick leave during normal working hours (if necessary) to receive routine medical services, dental care or any other similar medical attention for themselves or an immediate family member upon request of and approval by the supervisor prior to leaving their area of work. Immediate family will be defined in Section 5.04.

Employees using sick leave must keep their immediate supervisor informed during the period of illness and inform their supervisor of the expected date of return to work. The Utility retains the right to contact the employee at any time during the employee's scheduled workday, as appropriate. Such contact shall be made at the supervisor's discretion.

The Utility may request that an employee furnish a doctor's certificate explaining the employee's absence from work (ie:, specifically describing an employee's inability to report for work and to perform his or her job duties and the cause of the employee's inability) certifying the employee's

fitness to return to work with or without restrictions after use of any sick time. Employees may be disciplined for excessive absences or for any abuse of these sick leave provisions. The Utility does not count any FMLA leave or sick leave against an employee. The Utility reasonably accommodates employees with disabilities as required by law unless such accommodation provides an undue hardship or if the employee poses a direct threat to the employee's self or others.

An employee shall earn sick days at the rate of one (1) day per month of employment, cumulative to a maximum of sixty (60) days. If an employee has accumulated sixty (60) days of sick leave at the end of a calendar year, the employee will be compensated for all unused sick leave days in excess of sixty (60) days at the rate of one-half (½) of the employee's regular rate of compensation on December 31st. The sick leave payout will occur during the first month of the next calendar year.

An employee who has been absent for medical reasons for 180 calendar days shall be placed on layoff status.

If an employee who is absent from work has used all for their accumulated personal leave, the Utility shall pay its normal share of the health insurance premiums for the last month in which the employee received compensation and the following month.

In the event of termination of employment for an employee with at least ten (10) years of continuous service with the Utility and for reasons other than the employee's conduct, the employee shall be paid the value of the accumulated sick leave at straight time rates less payroll deductions. The maximum number of sick leave days paid out upon termination of employment shall not exceed sixty (60) days plus one-half the number of days accrued in the year of termination.

When an employee is injured on the job and becomes eligible for Worker's Compensation benefits, the Utility will allow the employee to draw against accumulated sick leave at a rate not greater than the difference between weekly Worker's Compensation benefits and normal regular weekly (40 hours/week) rate of pay (accumulated sick leave to be reduced in direct proportion to the payments made hereunder).

To ensure efficiency with the daily work schedule, employees must follow these steps whenever using sick time:

1. If an employee or an employee's immediate family member has a verifiable illness and the employee is not able to report for work at the beginning of the normal workday, the employee shall notify a supervisor personally prior to the employee's normal starting time. This can be accomplished by calling the office or the supervisor's cell phone.
2. If an illness or injury occurs during the normal workday and an employee needs to leave work, the employee shall notify the supervisor prior to leaving.

3. In situations involving doctor and dentist appointments, an employee must notify the supervisor as soon as possible of the appointment time and date.
4. In the event that the supervisor is unavailable, the employee must contact the next available supervisor.

Except as provided in this Handbook or otherwise required by law, employees on a leave of absence (whether paid or unpaid) or on layoff shall not accrue sick leave.

Section 5.04 FAMILY AND MEDICAL LEAVE

FAMILY MEDICAL LEAVE POLICY

The Utility will comply with all applicable state and federal laws concerning family and medical leave (FMLA). This policy describes the state and federal FMLA laws and addresses certain differences between the two laws. When both laws apply, the leaves under state and federal law will run concurrently and the provisions more beneficial to the employee will apply. Medical leaves that qualify under the FMLA will also run concurrently with leaves under worker's compensation, short term disability and other laws, as applicable and as allowed by law.

To qualify for FMLA, employees must be employed by the Utility for a total of at least twelve (12) months and have actually worked at least 1,250 hours in the preceding 12-month period. To qualify for WFMLA, employees must have been employed at least 52 consecutive weeks and have worked or been paid at least 1,000 hours in the preceding 52 weeks.

Employees on FMLA leave may not engage in any other employment that is inconsistent with the reason for the employee's FMLA leave.

The Utility will not use the taking of FMLA leave in compliance with the law as a basis for any adverse employment decision. Employees should direct any questions regarding FMLA leave to Human Resources.

GENERAL LEAVE RIGHTS

Federal FMLA. Under the federal FMLA, eligible employees are allowed up to 12 work weeks of unpaid leave per 12-month period for the following reasons (see also Military family leave below):

- The employee's own serious health condition that makes the employee unable to perform the functions of his or her position;
- To care for the employee's spouse, child or parent with a serious health condition;
- For the birth of the employee's child, or placement of a child for adoption or foster care with the employee;
- For incapacity due to pregnancy, prenatal medical care or child birth.

Wisconsin FMLA. The Wisconsin FMLA permits eligible employees to take unpaid leave for the following reasons:

- 2 weeks for the employee's own serious health condition;
- 2 weeks to care for the employee's spouse, child, domestic partner, parent, parent-in-law, or parent of a domestic partner with a serious health condition;
- 6 weeks to care for the employee's child after birth or adoption.

The Utility will calculate the federal FMLA 12-month period as a 12-month period measured forward from the first date an employee takes FMLA. Under federal FMLA, leave for birth, adoption, or foster care placement must be concluded within 12 months of the birth or placement for adoption or foster care. If both parents work for the Utility, the employees will share one 12-week leave for the birth or placement of a child.

The Wisconsin FMLA entitlement will run on a calendar year basis. Any leave for the birth or adoption of a child taken under WFMLA must start within 16 weeks of the birth or adoption of the child.

Military Family Leave. The federal FMLA provides for military family leave. Several provisions of this FMLA policy (including employee notice provisions and certification requirements) apply to military family leave as well.

There are two types of military family leave:

Qualifying Exigency Leave. Eligible employees with a spouse, son, daughter or parent on covered active duty or called to covered active-duty status may use their 12-week FMLA entitlement to address certain qualifying exigencies. Qualifying exigencies may include attending certain military events, arranging for alternative childcare or parental care, addressing certain financial and legal arrangements, attending certain counseling sessions, and attending post-deployment reintegration briefings. The 12 weeks of leave afforded for a qualifying exigency is not in addition to the general 12 weeks afforded under the federal FMLA. An employee is entitled to no more than 12 total weeks of leave for any combination of personal, family or qualifying exigency military FMLA.

Servicemember Care Leave. Eligible employees may also take up to 26 weeks of leave during a single 12-month period to care for an ill or injured service member who is the employee's spouse, parent, child, or "next of kin" who is a covered servicemember. A covered servicemember is a current member of the Armed Forces (including National Guard or Reserves) or a covered veteran who has a serious injury or illness incurred in the line of duty on active duty in the Armed Forces or that existed before the beginning of the member's or veteran's active duty and was aggravated by service in the line of duty on active duty in the Armed Forces that may render the servicemember medically unfit to perform his or her duties and for which the servicemember is undergoing medical treatment, recuperation, therapy, is on outpatient status,

or is otherwise on the temporary disability retired list. The 26 weeks of leave afforded for servicemember care is not in addition to the general 12 weeks afforded under the federal FMLA.

Married Employees. Married employees who both work for the Utility are limited to no more than an aggregate of 26 weeks of leave between them for military family leave.

DEFINITIONS OF "CHILD" AND "PARENT"

Under both state and federal FMLA laws, "child" means a biological, adopted, or foster child, step child, legal ward, or a child for whom the employee provides day-to-day care. Also, the child must either be under age 18, or be 18 years or older and unable to care for him/herself because of a mental or physical disability or serious health condition. Under both state and federal laws, "parent" means biological parent, foster parent, adoptive parent, step parent, or an individual who was responsible for the day-to-day care of the employee when the employee was a child. Under federal FMLA law, "parent" does not include parents of spouses or domestic partners. Under state FMLA law, "parent" includes parents of spouses or domestic partners.

SERIOUS HEALTH CONDITION

A serious health condition is an injury, illness, impairment or physical or mental condition that involves:

- Inpatient care in a medical care facility; or
- Continuing treatment by a health care provider for a condition that either prevents the employee from performing the functions of the employee's job or prevents a qualified family member from participating in school or other daily activities. Continuing treatment by a health care provider includes:
  - (1) A period of incapacity of more than three (3) consecutive full calendar days combined with at least two (2) visits to a health care provider or one (1) visit and a regimen of continuing treatment under the supervision of a health care provider (time limits apply to health care provider visits);
  - (2) Any period of incapacity due to pregnancy or prenatal care;
  - (3) Any period of incapacity or treatment for such incapacity due to a chronic serious health condition;
  - (4) A period of incapacity which is permanent or long-term due to a condition for which treatment may not be effective; or
  - (5) Any period of absence to receive multiple treatments by a health care provider or for a condition that would likely result in a period of incapacity of more than three (3) consecutive calendar days in the absence of medical intervention or treatment.

(Under the Wisconsin FMLA, the requirement for more than three (3) consecutive calendar days of incapacity does not apply.)

NOTIFICATION AND CERTIFICATION

Whenever possible, employees must give at least 30 days' written notice of the need for FMLA leave. When 30 days' notice is not possible, employees are expected to give as much written notice as is practical. Please see Human Resources for FMLA request forms. Normal call-in procedures must also be followed for all FMLA absences.

When requesting FMLA, employees must give sufficient information to determine if the leave may qualify for FMLA protection and the anticipated timing and duration of the leave. Sufficient information may include that the employee is unable to perform job functions, a family member is unable to perform daily activities, the need for hospitalization or continuing treatment by a health care provider, or circumstances supporting the need for military family leave. Employees must also inform the Utility if the requested leave is for a reason for which FMLA leave was previously taken or certified.

The Utility may require an employee who is requesting FMLA leave to provide medical certification for the leave. Employees will have 15 days in which to provide the certification, except in extenuating circumstances. If an employee fails to provide adequate certification in a timely manner, the employee's leave request or continuation of leave may be delayed or denied altogether. The Utility may require a second medical opinion at its expense regarding a serious health condition from a health care provider of its choice. If the first two opinions differ, the Utility may obtain a third opinion at its expense from a mutually agreed upon health care provider. The third opinion shall be binding on the parties. Recertification and periodic reports regarding the employee's status and intent to return to work may also be required as allowed by law.

The Utility will inform employees who have requested leave whether they are eligible for leave, specify any additional information needed, and inform the employee of the employee's rights and responsibilities. If the employee is not eligible for leave, the Utility will provide a reason for the ineligibility. The Utility will also inform eligible employees whether requested leave will or will not be designated as FMLA leave and the amount of leave that will be counted against the employee's leave entitlement.

INTERMITTENT LEAVE

An employee may take any leave covered by WFMLA as intermittent leave, provided the employee provides notice as required by the law. The last increment of intermittent leave for the birth or adoption of a child under WFMLA must begin within 16 weeks after the birth or placement for adoption of the child.

For leaves covered only by FMLA, an employee may take "intermittent" or "reduced schedule" leave, if medically necessary, for the employee's own serious health condition, to care for a spouse, parent, son, or daughter with a serious health condition, and to care for a covered servicemember with a serious injury or illness. Employees must make reasonable efforts to schedule leave for planned medical treatment so as to not unduly disrupt the Utility's operations. For medically necessary intermittent or reduced schedule leave that is foreseeable based on

planned medical treatment for the employee, a family member, or a covered servicemember, the Utility may temporarily transfer an employee taking such leave to a position with equivalent pay and benefits if the new position better accommodates the leave. Military leave due to qualifying exigencies may also be taken on an intermittent basis. Employees may also take intermittent FMLA leave for the birth, adoption or foster placement of a child during the federal-only portion of their FMLA leave.

SUBSTITUTING PAID TIME OFF

During the portion of any FMLA leave covered by Wisconsin law, employees may elect to substitute, or not substitute, any accrued paid leave for unpaid FMLA leave. During the federal-only portion of an FMLA leave, an employee may substitute any paid leave the employee would be eligible to take in compliance with the Utility's normal paid leave policies. During the federal-only portion of an FMLA leave, the Utility may require employees to substitute accrued paid leave.

BENEFITS DURING LEAVE

An employee's coverage under group health plans (i.e., group health and dental coverage) will be maintained during the period of an FMLA leave as required by the Wisconsin and federal FMLA laws and in accordance with the applicable terms of the plans. Employees who normally pay a portion of the premium for insurance coverage must continue to do so during the period of FMLA leave. If paid leave is substituted for unpaid leave, the employee's portion of the premium will be deducted from the employee's paycheck. For those employees on unpaid leave, payment arrangements must be made prior to the start of the leave, or as soon as practicable. A 30-day grace period will apply to premium payments. If payment is not made within the grace period, the employee's group health/dental insurance may be terminated.

If the Utility maintains an employee's insurance during an FMLA leave, and the employee does not return from FMLA leave, under certain circumstances the Utility will have the right to recover the total cost of the insurance premiums paid during the employee's leave, as allowed by law.

Use of FMLA cannot result in the loss of any employment benefit that accrued prior to the start of the employee's leave. Other benefit accruals may be suspended during the period of the leave and will resume upon return to active employment. Check with Human Resources regarding other benefit continuation provisions.

RETURNING TO WORK AT THE END OF LEAVE

Employees who return to work from FMLA leave within the timeframes protected by the FMLA laws will be returned to their former position or, if that position is no longer available, an equivalent position with equivalent pay, benefits and other employment terms. If an employee wishes to return to work before his/her leave is to end, and work is available, the employee must notify Human Resources at least 2 days prior to the desired return date. If an employee took

FMLA leave for the employee's own serious health condition, a fitness for duty certification will be required before the employee may return to work. In such cases, an employee's return will be delayed until such a certification is received.

FAILURE TO RETURN TO WORK AT END OF FMLA-PROTECTED LEAVE

If an employee fails to return to work after the expiration of an FMLA-protected leave, the employee's rights under state and federal FMLA laws will no longer be in effect and the employee will be subject to immediate termination. If the employee's inability to return to work is due to the continuation, recurrence, or onset of the employee's own serious health condition, or of the serious health condition of the employee's spouse, child, or parent, the Utility will consider a request for a further unpaid leave. However, the employee must submit a written request for consideration of a further leave as soon as the employee realizes that the employee will not be able to return at the expiration of the FMLA-protected leave period. The Utility will consider each such request on a case-by-case basis. There is no guarantee that a further leave will be granted.

FAILURE TO MEET POLICY REQUIREMENTS

If the employee fails to meet the requirements of this policy for family or medical leave, the request for leave will be denied until the requirements are met.

Section 5.05 FUNERAL LEAVE

Full-time employees may be allowed a leave of absence to attend a funeral, with pay, of up to twenty-four (24) hours in the event of a death of a family member. Employees may use vacation time for funeral leave in addition to funeral leave if such additional time is needed because of traveling, etc. Funeral leave will not be paid if the employee is on vacation or if such day is a paid holiday.

Section 5.06 JURY DUTY

Employees shall be granted time off at employees' regular rate of pay for reporting to jury duty if such jury duty prevents the employee from attending their regularly scheduled work. If the employee is not chosen for the jury or if the employee is chosen and released, the employee must report back to work and complete the regular workday if reasonable and practical. The employee is responsible to turn over jury fees to the business office, excluding mileage fees, if the employee received regular pay from the Utility for the hours in question. Jury duty will not affect vacation or sick leave balances. The employee may keep any jury duty pay for services performed on the days of their regularly scheduled days off or performed while on vacation.

Section 5.07 MILITARY LEAVE

The authority for this section is derived from the provisions of Public Law 93-508 dated December 3, 1974 as amended by Public Law 94-286 dated May 14, 1976 and Public Law 103-353 dated

October 13, 1994 (“USERRA”) and applies to all Utility employees who are affiliated with the United States Armed Forces, National Guard, or Coast Guard.

Employer's Responsibilities - The Utility is obligated to release employees (including health insurance premiums paid by the Utility) for service with the Armed Forces when the employee participates in Annual Training (Summer Camp), Active Duty of Training (School), and Inactive Duty Training Assemblies (Weekend Drills). Employees may request to use accrued vacation, personal days or comp time while participating as described above. In addition, employees who are not compensated by the Utility will receive differential pay while on extended leave of absence for voluntary active-duty service (Enlistment) and Involuntary call-up.

Differential pay is determined by comparing the employee’s regular salary with active-duty military pay. Regular salary includes any scheduled hours and allowances. It does not include overtime or extra duty pay.

Military pay includes base military pay and other military pay such as enlistment and reenlistment bonuses, hazardous duty pay, and separation pay (excluding housing, subsistence allowances, etc.)

Upon receipt of the military leave and earnings statement or similar document, the Utility will calculate any amount due. If the documentation is not provided until the employee returns to work, the differential pay due will be determined at that time. Any applicable salary increases will be included.

Military leave of absence shall result in no loss of seniority status or benefits which would have normally accrued if the employee had not been absent for such purposes. An employee who is called to or volunteers for service with the Armed Forces of the United States or the Wisconsin National Guard is eligible for reinstatement in their position upon completion of service, per Federal law. The Utility will make a reasonable effort to adjust work schedules and assignments to accommodate employees fulfilling military obligations. An employee promoted or hired to fill a vacancy created by a person on military leave is appointed to the position subject to the return of the absent employee.

Upon such return, a promoted employee is restored to their original position or an equivalent position.

Employee's Responsibilities - Employees are required to notify their supervisors verbally or in writing at the earliest possible date upon learning of scheduled military duty. Upon completing military service, the employee must notify the Utility of their intent to return to their employment position by either reporting to work or submitting a timely application for reemployment.

Inactive duty training dates (weekend drills) should be provided to the Department Head as soon as available if the dates conflict with scheduled employment with the Utility.

Section 5.08 PERSONAL LEAVE

Employees may request an unpaid personal leave of absence for compelling reasons. Such requests shall be submitted in writing to the General (Utility) Manager/CEO and set forth the requested period of leave. Approvals of personal leaves are in the Utility's sole discretion. Personal leaves, when approved, shall generally not exceed thirty (30) calendar days. An extension of an additional thirty (30) calendar days may be permitted upon the Utility's prior approval. An employee returning from an approved leave of absence shall be reinstated into the employee's former position, unless such position has been eliminated.

No benefits shall accrue during an unpaid leave of absence, except as required by law. An employee may continue the employee's group health insurance during an approved leave of absence in accordance with applicable state and federal continuation requirements.

SECTION 6

DISCIPLINE AND SEPARATION FROM EMPLOYMENT

Section 6.01 DISCIPLINARY ACTION

6.01.1 Discipline

The following procedures outline generally the steps to be taken by departments in administering employee discipline. These procedures are not all inclusive and therefore departments may pursue other discipline methods appropriate to a situation, subject to review by the Utility Commission.

1. Factors to be considered.

   When considering the application or degree of disciplinary actions the following should be considered:

   a. The seriousness and circumstances of the particular offense.
   b. The employment history of the employee involved, including length of service.
   c. The frequency, date and nature of prior disciplinary actions taken with respect to the employee.

2. Available Corrective Activity

   The following employee discipline actions, set forth in ascending order of severity, are available to the Utility and may be imposed in appropriate cases:

   a. Oral Reprimand: This involves a face-to-face meeting between the first line supervisor and the employee to discuss the unsatisfactory areas of the

employee's work performance or conduct and suggestions for improvements. The employee should be warned of future disciplinary action if the situation is not corrected. The occurrence of such discussion should be documented by the supervisor, and a copy of such documentation placed in the employee's permanent record. Oral reprimands can be given by the supervisor without approval from the General (Utility) Manager/CEO.

b. Written Reprimand: This involves a written statement outlining the causes of the reprimand and indicating that disciplinary action will result if not corrected. Where applicable, references to previous oral reprimands should be noted. The written reprimand should be discussed with the employee at the time it is given and a copy should be forwarded to the Utility Commission and placed in the employee's personnel file. Written reprimands can be given by the supervisor without approval from the General (Utility) Manager/CEO.

c. Suspension without Pay: This involves a removal from work without pay for a varying length of time. Notice of the suspension must be in writing with copies going to the employee, the Utility Commission and the employee's personnel record. The written notice of suspension shall state the reason for the suspension and the length and dates of the suspension and shall bear the department head's signature. The written notice shall be delivered personally to the employee unless the employee is on vacation or sick leave, in which case it may be mailed to the employee's current or last-known home address as shown in the Utility's employment records. A suspension without pay must be approved by the General (Utility) Manager/CEO.

d. Alternatives to Suspension:

1. Reassignment: Under some circumstances, reassignment of an employee to another job situation may be appropriate either as a disciplinary action or as a means of assisting the employee in avoiding disciplinary actions in the future. Where appropriate, the General (Utility) Manager/CEO may offer the employee reassignment in lieu of other disciplinary actions, if another position is available. If the employee declines reassignment, other disciplinary actions appropriate the employee's conduct may be imposed.
2. Demotion: In some circumstances, the General (Utility) Manager/CEO may recommend demotion or transfer-demotions within a department as a disciplinary action. However, disciplinary

demotions should only be made if there is reasonable belief that the action will improve the employee's conduct.

e. Discharge: This involves the employee's termination as a Utility employee. Discharge may be initiated by a suspension "pending discharge" to provide adequate time for additional investigation. If the facts continue to warrant discharge, the notice of discharge shall be issued in order to effectuate the discharge. All discharges shall be formalized in writing and signed by the department head or designee. Discharges must be approved by the General (Utility) Manager/CEO.

f. The Rice Lake Utilities Commission will handle disciplinary issues and/or discharge if they arise with the General (Utility) Manager/CEO.

Section 6.02 SEPARATIONS FROM SERVICE

All separations from Utility service shall be designated as one of the following: resignation, layoff, disability or dismissal. The termination date is recognized as the last day on the payroll.

1. Resignation/Retirement:
   Resignation is a voluntary, permanent separation initiated by the employee. It is expected that employees will give as much notice as possible in order to facilitate recruitment and orientation of new employees. Employees are asked to submit their resignation in writing at least two (2) weeks in advance of their planned departure. Failure to do so will result in the employee not receiving pay-out for accrued vacation and sick leave.

2. Layoff
   A layoff is the termination of employment due to a shortage or stoppage of work or funds, functional reorganization, abolishment of a position, or other similar reasons.

3. Disability
   An employee may be separated from Utility service when the employee is unable to perform the required duties due to physical or mental illness, injury or disease with a reasonable accommodation, if such accommodation provides an undue hardship, or if the employee poses a direct threat to the employee's self or others.

4. Automatic Termination/Dismissal
   Any employee who is absent from work for three (3) consecutive workdays without adequate notice or satisfactory explanation to the Utility shall be deemed automatically terminated. For purposes of this Section, workdays are deemed to be consecutive, notwithstanding their separation by scheduled days off or by

approved leaves of absence. Failure to provide the Utility with a required, signed resignation notice shall be considered absence without adequate notice.

5. Termination
   Utility employees are at-will employees and may be dismissed for any reason at any time, including violation of any of the provisions of this policy handbook. If an employee decides to terminate employment, the employee should give at least two (2) weeks' notice.

Section 6.03 GRIEVANCE POLICY

Grievance System

1. Purpose

The Rice Lake Utility Commission ("the Commission") has established this Grievance System ("System") for employees to utilize for matters concerning discipline, termination, or workplace safety. The Commission prefers that employees and management interact in a reasonable manner for purposes of resolving employment issues prior to engaging this System.

This System is intended to comply with §66.0509, Wis. Stats. Employment disputes that are covered by state or federal statutes and administrative enforcement mechanisms are not covered by this System.

This procedure does not create a contract of employment. Commission employees are employed at-will and may resign or may be terminated with or without reason, subject to applicable law.

2. Definitions

"Grievance" means an issue related to the discipline or termination of an employee or an issue related to "workplace safety".

"Termination" means a separation from employment by the Commission for disciplinary or quality of performance reasons. "Termination" does not include layoff, failure to be recalled from layoff, furlough or reduction in workforce, job transfer, non-disciplinary demotion, reduction or position elimination based on failure to meet qualifications, resignation, voluntary quit, abandonment, retirement, nonrenewal of contract, death, separation as a result of physical or mental inability to perform the essential functions of the job, action taken pursuant to an ordinance created under §19.59(1m), Stats., or the end or completion of temporary employment, seasonal employment, contract employment, or assignment.

"Employee discipline" means an employment action which results in disciplinary suspension, with or without pay, disciplinary termination, or disciplinary demotion. "Employee discipline" does not include oral reprimands or warnings, written reprimands or warnings, performance

improvement plans, performance evaluations or reviews, documentation of employee acts or omissions, administrative leave or suspension with pay, non-disciplinary wage, benefit or salary adjustments, changes in assignment, action taken pursuant to an ordinance created under §19.59(1m), Stats., or other non-material employment actions.

"Employee" shall not include statutorily appointed individuals identified specifically in statute as serving at the pleasure of an appointing authority, elected officials, and independent contractors.

"Workplace safety" shall be narrowly construed and not construed to include basic conditions of employment unrelated to physical health and safety. "Workplace Safety" means conditions of employment related to the physical health and safety of employees, as long as such conditions are not enforceable under state or federal law, and includes 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. "Workplace safety" does not include conditions of employment unrelated to physical health and safety matters, including, but not limited to, hours, overtime, sick, family or medical leave, work schedules, breaks, termination, vacation, performance reviews, and compensation.

3. Process

A. Written Grievance Submission. Only the employee who is subject of the discipline or termination or directly impacted by the issue of workplace safety may file a grievance. The employee must file a Grievance within seven (7) calendar days of the termination, employee discipline, or actual or reasonable knowledge of the workplace safety issue. The Grievance must be in writing and must be filed with the General (Utility) Manager/CEO. The Grievance shall contain:

a. a clear and concise statement of the relevant facts and dates;
b. the identities of people with material knowledge;
c. relevant documentation;
d. steps taken to informally resolve the dispute and the results of those discussions;
e. rationale supporting the Grievance; and,
f. the remedy that should be issued.

A Grievance alleging a workplace safety issue shall also identify the workplace rules allegedly violated, if applicable.

B. Administrative Response. The General (Utility) Manager/CEO shall review the grievance and provide Grievant with a written response within fourteen (14) calendar days of receipt of the written Grievance, unless the General (Utility) Manager/CEO is the Grievant in which case the response shall be performed by the Commission President. The written response shall contain a statement of the basis for the decision to sustain or deny the Grievance, and, if denied, the deadline

for the Grievant to appeal the Grievance to an Impartial Hearing Officer. The General (Utility) Manager/CEO is encouraged to meet with the Grievant to discuss the Grievance.

C. Impartial Hearing. The Commission's decision shall be final unless the Grievant files a written appeal requesting a hearing before an Impartial Hearing Officer. The written appeal shall be filed with the General (Utility) Manager/CEO within seven (7) calendar days of receipt of the Administrative Response. The hearing shall take place within a reasonable time, but in no case more than twenty-eight (28) calendar days from the filing of the written appeal. The Impartial Hearing Officer shall file a written decision within fourteen (14) calendar days of the close of the hearing.

D. Appeal for Review. The non-prevailing party may file a written request for review by the Commission within seven (7) calendar days of receipt of the Impartial Hearing Officer's written response.

E. Decision of the Governmental Body. The Commission shall issue its written decision on the Grievance within twenty-eight (28) calendar days of receipt of the appeal.

F. Time Deadlines. No grievance shall be advanced if not filed or appealed within the System's time deadlines. The parties may mutually agree to extend any time deadline, which extension shall not be precedential.

G. Meetings/Hearings. Any meeting or hearing held under this System shall be during off-duty hours unless specifically agreed to by the Commission.

4. Hearing

A. Selection of Hearing Officer. Following receipt of the Appeal for Review, the General (Utility) Manager/CEO shall select an Impartial Hearing Officer, who shall not be a Commission employee.

B. Representation. The Grievant shall have the right to representation during the Grievance Procedure at the Grievant’s expense. The representative shall not be a material witness to the dispute.

C. Nature of the Hearing. The Impartial Hearing Examiner will determine the scope of the hearing based upon the nature of the Grievance so as to provide the Grievant with an appropriate level of procedural due process. Thus:

a. The hearing may consist of testimony (not under oath) from witnesses with the opportunity for questioning by all parties and the Impartial Hearing

Examiner, informal presentation by the Commission and the Grievant, or submission on paper record. The Impartial Hearing Examiner shall advise the parties of the manner in which the hearing will be held within seven (7) calendar days of appointment;

b. The Grievant shall have the burden of proof;

c. The hearing shall not be subject to the rules of evidence; however, depending on the nature of the hearing, a material fact may not be supported solely by hearsay evidence;

d. The parties are not entitled to discovery; and,

e. The Impartial Hearing Examiner may compel witnesses as permitted under §788.06(2), Stats.

D. Record of Proceedings. The Impartial Hearing Officer shall conduct the proceedings and make a record of the proceedings. Following the issuance of the decision, the record shall be provided to the General (Utility) Manager/CEO for preservation for a period of at least seven (7) years. The record shall consist of the Grievance, the Administrative Response, a recording (written or audio) of any testimony or statements from the parties and witnesses, and any documents received into the record by the Impartial Hearing Examiner.

E. Hearing Costs. Costs involved in the hearing, included any fees charged by the Impartial Hearing Examiner, shall be borne by the Commission with the exception that the Commission is not responsible for any costs incurred by the Grievant for representation or consultation and production of evidence at the Impartial Hearing (including fees to compel witnesses and photocopying expenses).

F. Written Decision. After the close of the hearing, the Impartial Hearing Officer shall issue a written decision containing findings of fact, analysis, and an answer to the following question: "Based on the preponderance of the evidence presented, has the Grievant proven the decision of the General (Utility) Manager/CEO was arbitrary or capricious?"

G. Powers of the Hearing Officer. The Impartial Hearing Officer shall have the power to issue a Written Response to the Grievance as set forth on Paragraph 4. The Impartial Hearing Officer shall have no power to issue any remedy, but the Impartial Hearing Officer may recommend a remedy. Remedial authority shall be subject to the determination and approval of the Commission and shall be addressed by the Commission in the event the Grievance is sustained.

5. Appeal

A. Written Appeal. The Notice of Appeal shall be in writing and contain a statement explaining the reasons for the appeal and a copy of the Grievance, the Commission's response to the Grievance, the record of the hearing as defined in

paragraph 4(4), above, and the Impartial Hearing Officer's Written Decision. The Notice of Appeal may not include information that was not presented at the hearing. The request shall be filed with the General (Utility) Manager/CEO and with a copy to the prevailing party.

B. Review. The Commission shall review the materials submitted under paragraph 5(1). In the event the Commission sustains the grievance, the Commission shall determine an appropriate remedy for the Grievant.

In the event the Commission does not sustain the Impartial Hearing Officer's decision, the Commission may render a new decision or request the Impartial Hearing Officer to take further evidence.

Any review by the Commission shall be subject to Wisconsin's Open Meetings Law, in particular the Commission's review and deliberation shall be in closed session pursuant to §19.85(1)(a), Stats. The Commission shall vote on the grievance in open session.

C. Decision. All decisions of the Commission involving the Grievance shall be by simple majority vote of those members present and voting, reduced to writing and filed with the General (Utility) Manager/CEO within seven (7) calendar days of the date of the final decision. A copy of the final decision shall be delivered to the Grievant. The Commission decision is final and is not subject to appeal.

Section 6.04 REFERENCES

Employees are to refer all requests from outside the Utility for personnel information concerning applicants, employees, and past employees to the Office Manager or Payroll Specialist. The Office Manager or Payroll Specialist normally will release personnel information only in writing and only after obtaining the written consent of the individual involved. In the absence of a written request and the written consent of the individual involved, it is RLU policy only to release the following information:

1. Employment dates
2. Position held
3. Location of job site
4. Compensation
5. Information related to conduct or behavior that occurred at work that may pose a danger or threat to someone in the new place of employment, but only if such conduct or behavior has been determined to pose a danger or threat by legal counsel and General (Utility) Manager/CEO.

Any information released under this policy is presumed to be released in good faith and normally only upon written request by the consent of the employee. If necessary, in order to

cooperate with legal, safety and/or medical officials, or in the case of a potential endangerment as described in # 5 above, exceptions to the requirement for a written request and written consent may be made for prospective employers who have a legitimate need to know specific employee information.

The personnel information released may include a factual statement about the employee's job performance or qualifications for employment. However, when this reference is given to potential employers of the employee, it is presumed to be in good faith.

As of 01/03/2024 -Wastewater Updates ***Item 6a.***
Wastewater Plant/Collection

WWTP Operations

- The plant performance has been good. Met all WPDES limits for December 2024
- Michael training in Lab
- Kolter getting down Operations
- Treated 36.2MG for December

.

Plant Maintenance

- Replacing Lights throughout Administration Building/Capital Item #3033
- Rebuilt Primary Scum Pump
- Routine preventive maintenance done through Jobs Plus work order system

BioSolids/Land Application

- Storage Tank Level @ 9.3'
- Truck #37 and 38 Serviced

Collection Maintenance

- **2024 Totals**: ***322,523'*** Jetted and Cleaned, ***19,123'*** Root Removal, ***25,987'*** Televised. ***2990'*** Cured in Place Pipe (CIPP) Installed
- Truck #16 Serviced
- GIS Data entry for 2024

Infrastructure/Street Projects

- Phipps, Wisconsin, Ann and Lee
- Camelot Lift Station

Other Items/Training

- Kyle, Michael and Kolter attended Northwest District WWOA Meeting in Medford
- Michael attended Wastewater: Activated Sludge, Nutrient Removal & Disinfection training in Eau Claire
- Foreman Replacement in Progress

Electric Utility Operations Report
January 9, 2025 Commission Meeting

Service Work

De-energize / Re-energize for Electricians to perform upgrades; 809 Melnora, 206 E. Slocumb St

New Construction and other work order projects

1. WEenergies Single phase service
2. New Cold Storage Building project under way
3. Aquatic Center permanent service

Operations / Maintenance

1. Shop, vehicles, and Woodchipper Maintenance
2. Three Phase transformer changeouts
3. Service upgrading
4. Substation Maintenance
5. Tree trimming
6. Outages; 316 S. Wisconsin Ave

Metering Activity

1. Load calculations for transformer changes
2. 2S meter changes and testing
3. PQ work At WE Energies
4. Hot Socket Alarms and Customer Socket Change outs
5. Substation Maintenance
6. High Bill Investigations
7. Investigate Meter issues: meter errors, malfunctioned meters, Hot Socket Alarms

Safety / Community Activity

1. APPA Mutual Aid Commendation Award
2. Luminaire Work for Pine Place and Royal Crest
3. Police Camera work

Subject to change - year not closed

Summary
December 2024 (current period) 100% of the year

	Wastewater	Water	Electric
Revenue	$ 168,514	$ 213,348	$ 1,104,324
Expenses	$ 163,205	$ 159,618	$ 1,168,826
over/(under)	$ 5,309	$ 53,729	$ (64,502)
% of Budget (average)	98%	97%	94%

Summary of all cash December 31, 2024

1 -3 ELECTRIC/WATER/WASTEWATER

OPERATING CASH & INVESTMENTS

	POLICY	ACTUAL	DIFFERENCE	
RISK RESERVE/OPERATING FUNDS	$ 7,968,042.15	$ 7,556,303.16	$ (411,738.99)	95%
DESIGNATED FUNDS	$ 6,360,854.00	$ 7,094,268.92	$ 733,414.92	112%
TOTAL CASH/INVESTMENTS	**$ 14,328,896.15**	**$ 14,650,572.08**	**$ 321,675.93**	102%

Business Office
AS OF: December 31, 2024

1 -ELECTRIC
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
SALES OF ELECTRICITY	$ 14,113,129.00	$ 1,093,294.99	$ 14,070,627.71	91.4%	$ 42,501.29
OTHER OPERATING REV	$ 270,504.00	$ 11,028.66	$ 256,240.65	94.7%	$ 14,263.35
OTHER INCOME	$ 134,644.89	$ -	$ 358,802.92	266.5%	$ (224,158.03)
TOTAL REVENUES	**$ 14,518,277.89**	**$ 1,104,323.65**	**$ 14,685,671.28**	**93.05%**	**$ (167,393.39)**
EXPENDITURE SUMMARY					
OTHER POWER SUPPLY EXP	$ 11,529,581.86	$ 888,865.40	$ 10,607,303.38	92.00%	$ 922,278.48
DISTRIBUTION EXPENSES	$ 857,771.25	$ 207,886.82	$ 1,153,663.77	134.50%	$ (295,892.52)
CUSTOMER ACCT EXPENSES	$ 224,333.48	$ 20,415.32	$ 228,634.48	101.92%	$ (4,301.00)
ADM/GEN EXPENSES	$ 502,347.04	$ 43,608.45	$ 552,620.84	110.01%	$ (50,273.80)
OTHER EXPENSES	$ 1,166,972.53	$ 8,049.61	$ 1,097,937.39	94.08%	$ 69,035.14
TOTAL EXPENDITURES	**$ 14,281,006.17**	**$ 1,168,825.60**	**$ 13,640,159.86**	**95.51%**	**$ 640,846.31**
REVENUES OVER/(UNDER) EXPENDITURES	*$ 237,271.73*	*$ (64,501.95)*	*$ 1,045,511.42*		*$ (808,239.70)*

Electric Utility
93% of budget for revenue (100% of the year)
96% of budget for expenses (100% of the year)

Year end is not closed - revenue/expenses subject to change once work orders are closed

1 -ELECTRIC
OPERATING CASH & INVESTMENTS

	POLICY	ACTUAL	DIFFERENCE	
RISK RESERVE/OPERATING FUNDS	$ 6,049,282.46	$ 5,362,272.27	$ (687,010.19)	89%
DESIGNATED FUNDS	$ 2,033,500.00	$ 2,308,098.26	$ 274,598.26	114%
TOTAL CASH/INVESTMENTS	**$ 8,082,782.46**	**$ 7,670,370.53**	**$ (412,411.93)**	

Business Office AS OF: December 31, 2024 3 -WASTEWATER FINANCIAL SUMMARY	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
SEWERAGE REVENUE	$ 2,187,503.82	$ 165,553.60	$ 2,307,912.69	97.17%	$ (120,408.88)
OTHER OPER WWTP REV	$ 40,500.00	$ 2,960.09	$ 40,229.18	99.33%	$ 270.82
OTHER INCOME	$ 133,236.73	$ -	$ 205,959.88	154.58%	$ (72,723.15)
TOTAL REVENUES	**$ 2,361,240.55**	**$ 168,513.69**	**$ 2,554,101.75**	**100.45%**	**$ (192,861.21)**
EXPENDITURE SUMMARY					
WWTP OPERATION EXP	$ 660,205.49	$ 64,020.15	$ 636,381.60	96.39%	$ 23,823.89
WWTP MTSE EXPENSE	$ 254,975.00	$ 22,604.29	$ 314,968.89	123.53%	$ (59,993.89)
CUSTOMER ACCT EXP	$ 269,185.86	$ 15,106.31	$ 230,849.52	85.76%	$ 38,336.34
ADM/GEN EXPENSE	$ 572,308.98	$ 39,871.87	$ 545,879.01	95.38%	$ 26,429.97
OTHER EXPENSES	$ 732,010.00	$ 21,602.32	$ 680,867.44	93.01%	$ 51,142.56
					$ -
TOTAL EXPENDITURES	**$ 2,488,685.33**	**$ 163,204.94**	**$ 2,408,946.46**	**96.80%**	**$ 79,738.87**
REVENUES OVER/(UNDER) EXPENDITURES	*$ (127,444.79)*	*$ 5,308.75*	*$ 145,155.29*		*$ (272,600.08)*

Wastewater Utility

100% of budget for revenue (100% of the year)

97% of budget for expenses (100% of the year)

3 - WASTEWATER OPERATING CASH & INVESTMENTS	RESERVE	ACTUAL	DIFFERENCE	
RISK RESERVE/OPERATING FUNDS	$ 983,850.23	$ 1,154,765.15	$ 170,914.92	117%
DESIGNATED FUNDS	$ 3,300,000.00	$ 3,626,566.80	$ 326,566.80	110%
TOTAL CASH/INVESTMENTS	**$ 4,283,850.23**	**$ 4,781,331.95**	**$ 497,481.72**	

Business Office
AS OF: December 31, 2024

2 -WATER
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
SALES OF WATER	$ 1,999,700.00	$ 159,378.47	$ 2,170,182.65	100.19%	$ (170,482.65)
OTHER OPERATING REV	$ 147,484.65	$ 53,969.08	$ 119,639.31	81.12%	$ 27,845.34
OTHER INCOME	$ 96,598.07	$ -	$ 100,415.38	103.95%	$ (3,817.32)
TOTAL REVENUES	**$ 2,243,782.71**	**$ 213,347.55**	**$ 2,390,237.34**	**99.10%**	**$ (146,454.62)**
EXPENDITURE SUMMARY					
SOURCE OF SUPPLY EXP	$ 4,500.00	$ 1,472.13	$ 2,011.78	44.71%	$ 2,488.22
PUMPING EXPENSES	$ 74,502.03	$ 6,465.76	$ 73,082.01	98.09%	$ 1,420.02
WATER TREATMENT EXP	$ 24,300.00	$ 3,567.22	$ 20,235.71	83.27%	$ 4,064.29
TRANSMSN & DISTRB EXP	$ 689,438.92	$ 103,854.58	$ 696,711.44	101.05%	$ (7,272.52)
CUSTOMER ACCTS EXP	$ 160,951.19	$ 15,159.83	$ 162,059.49	100.69%	$ (1,108.30)
ADM/GEN EXPENSES	$ 353,942.09	$ 24,247.51	$ 363,170.73	102.61%	$ (9,228.64)
OTHER EXPENSES	$ 671,650.00	$ 4,851.03	$ 542,985.92	80.84%	$ 128,664.08
TOTAL EXPENDITURES	**$ 1,979,284.23**	**$ 159,618.06**	**$ 1,860,257.08**	**93.99%**	**$ 119,027.15**
REVENUES OVER/(UNDER) EXPENDITURES	*$ 264,498.48*	*$ 53,729.49*	*$ 529,980.26*		*$ (265,481.78)*

Water Utility
99.1% of budget for revenue (100% of the year)
94% of budget for expenses (100% of the year)

2 - WATER
OPERATING CASH & INVESTMENTS

	POLICY	ACTUAL	DIFFERENCE	
RISK RESERVE/OPERATING FUNDS	$ 934,909.46	$ 1,039,265.74	$ 104,356.28	111%
DESIGNATED FUNDS	$ 1,027,354.00	$ 1,159,603.86	$ 132,249.86	113%
TOTAL CASH/INVESTMENTS	**$ 1,962,263.46**	**$ 2,198,869.60**	**$ 236,606.14**	

Business Office
December 2024

* Our office was able to participate in the Salvation Army bell ringing, work pot luck and the RLU holiday gathering. Thank you to our Commission for the wonderful dinner!

* Amanda spent a ton of time learning about a special payout/final paycheck during the last payroll cycle.

* We have begun to prepare for year end. GL worksheets, asset inventory counts, transformers inventory, etc.

* We have received the preliminary audit checklist, auditors will be joining us on 1/7/25.

* We have completed the inventory process for water & electric. Both utilities were incredibly accurate with counts. They do a very good job issuing and tracking inventory in our system.

* We had a public records request from an electrical workers union. We assume this stems from ACT 10 being overturned. I'm sure more will come.

* We had two PSC Compliance report issues from the 2023 PSC report. Both have been noted or corrected. The one stemmed from Main Street CIAC contributions, where the revenue was recognized, but the asset additions is sitting in WIP, which throws off the balance. The second one was for GASB and how we reported our lease receivables, I just had to remove them from the report and do so in the future and that was resolved. Balance was reported using GASB 87 and not regulatory accounting.

* On December 5th, we submitted a request to change the street light rate tariff for Main Street lights. There has been no action from the PSC since submission.

* We complied with a Cadmus request for FOE/PSC for customers participating in certain Focus on Energy programs.

* The City of Lakeland mutual aid invoice had just a couple issues after their review, could've fought them, but we removed a couple charges. They have approved the invoice and we have received payment.

* Worked on Personnel Policy Review and updated that document for DH's to review.

Water Operations Report

January. 9th - 2025

Water Service Interruptions & 'Call-out' Report

Call outs: 1402 Bundy Ave/ Leak on private side

Service Work

1. Assist Bethany Lutheran Church (Lead Sampling)
2. Change Curb Stop @ 1402 Bundy Ave
3. Repair Leak on Utility side @ 822 N Wisconsin
4. Sanitary Survey Completed
5. New service to 2820 S. Wisconsin Ave

New Construction Projects

1. 2025 (Ann St & Lee St) discussions
2. 2026 (Wisconsin Ave & Phipps Ave) Discussions

Operations & Maintenance

A. Monthly well pumpage reports are complete and filed.
B. Monthly safe drinking water samples are complete and filed
C. Completed Oil changes on Well motors
D. Average gallons pumped per day for December is 1.04 mg/day
E. Inventory completed for the year
F. Snow Removal
G. Started punch list at Wells from Sanitary Survey
H. New service into High St tower
I. Crew participated in Bell Ringing (Salvation Army)
J. Received New truck/ Begin setting up

Meter Activity

A. Installing and ordering Register heads (Large meters)
B. Large meter testing- Bryce & Jake
E. Installing meters and Pipe verifications.

Utility Manager Report, January 9th, 2025

GLU proposal and follow-up
AEP Energy proposal
Attended the December 12th and 26th Planning Commission Meetings
Meeting with SEH on Funding and ITA for future street projects
Generation and Capacity
Assessments for Gates and Stout St.
MEUW CEO review and wages
Working on an updated Strategic Workforce Plan
Working on an RLU strategic plan
RLU electric max load analysis
Bell Ringing

Worked with Shanon and office staff

- AEP Energy and capacity proposal
- Policy updates
- 2024 Audit
- Insurance and employee policy
- Load caps
- Commission meeting agenda and plan

Worked with Chad, Water

- Future street construction and funding
- Assessments
- Lead and copper inventory and communication with the public
- Attended water staff meeting on 12/23

Worked with Corey, Wastewater

- Employee Insurance
- Future street construction
- Special Assessments
- Hauled in waste
- Attended WW staff meeting on Dec. 9th

Worked with Jimmy, Electric

- Cold storage building
- Load caps
- Energy extension AEP
- MEUW meetings and events
- Attended Electric staff meeting

Upcoming Conferences and webinars

1. MEUW day at the capital Madison (Feb. 4-5)
2. WPUI Short-Term Energy Outlook, (Feb. 12th)
3. APPA Legislative rally, DC (February 23-26, 2025)
4. All employee meeting/ethics training, RLU (March 19, 10:30)
5. WI Public Utilities Law update (Madison) March 12th
6. WRWA Annual conference (Green Bay) March 25-28