

# **Town of Russell Board Meeting**

**7:00 p.m. - Tuesday, December 17, 2024**

**Community Center – 32500 W Old County K**

Any person wishing to attend who, because of a disability, requires special accommodation, should contact the Town Clerk at 715 779-5338, at least 24 hours before the scheduled meeting time, so appropriate arrangements can be made.

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1. Call to order (include time) and roll call.
2. Pledge of Allegiance.
3. Approval of the agenda.
4. Public Input (3-minute limit-max 15 minutes total).

## **OLD BUSINESS**

5. Obligation of remaining State and Local Fiscal Recovery Funds (SLFRF). \*\*\*\*

## **NEW BUSINESS**

6. Recognition of Town Crew for 2024
7. 2023 Audit \*\*\*\*

## **STANDING AGENDA ITEMS**

8. Town Road maintenance report and discussion.
9. Little Sand Bay Recreation Area report and discussion.
10. LSB Marina study update.
11. Community Center Campground update.
12. Approve bill payments and EFT transactions since last Regular Town Board Meeting\*\*\*\*.
13. Approve Clerk/Treasurer Report and Financials for November 2023 and year to date 2023 transactions \*\*\*\*.
14. Chairman, Supervisor and Clerk/Treasurer reports and items for next Town Board Meeting.
15. Motion to enter Executive Session per Wis State Statues 19.85(1)(c) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility.
  - a Consideration of appointment to fill vacancy of Town Board Supervisor.
  - b Employee Handbook discussion
16. Motion to leave Executive Session and return to Open Session
17. Take action on items discussed in Executive Session
18. Next Town Board Meeting – 7 p.m. January 14, 2025, at the Community Center.
19. Adjourn.

The Town of Russell Board reserves the right to take action on any agenda item and to call upon individuals to address the Board regarding specific agenda items in which they may be named or have direct responsibility. \*\*\*\* denotes attachments. Posted December 16, 2024, at 4 p.m. Jeffrey A. Benton – Clerk/Treasurer.

assistance to multiple consumers at once, so long as the payments offset customer balances and therefore provide assistance to households. The public health and negative economic impacts eligible use category also includes emergency assistance for individuals experiencing homelessness, either individual-level assistance (e.g., rapid rehousing services) or assistance for groups of individuals (e.g., master leases of hotels, motels, or similar facilities to expand available shelter). Please see page 4360 of the 2022 final rule for further relevant clarifications.

### **3. Eligible Uses – Revenue Loss**

#### **3.1. Does a recipient need to calculate or provide proof of its revenue loss to use SLFRF funds for government services?**

The 2022 final rule allowed recipients the option to claim up to \$10 million of their SLFRF allocation, which Treasury termed the “standard allowance,” to replace lost revenue and use that funding to provide government services in lieu of calculating revenue loss. The formula for calculating revenue loss is set out in the 2022 final rule. Recipients may elect a “standard allowance” of up to \$10 million to spend on government services through the period of performance. The standard allowance is available to all recipients and offers a simple, convenient way to determine revenue loss, instead of using the full formula specified in the 2022 final rule. The 2023 CAA codified the option for recipients to claim up to \$10 million in revenue loss funds.

Treasury had previously provided that recipients must make a one-time, irrevocable election to either take the standard allowance or calculate revenue loss. Recipients were able to indicate this choice in their Project and Expenditure Reports due April 30, 2022, and recipients may update their revenue loss election, as appropriate, in future reporting cycles through the April 2023 reporting period. Upon update, any prior revenue loss election will be superseded.

In response to the codification of the standard allowance in the 2023 CAA, recipients need not make any changes to their current revenue loss determination and may continue with their previous determination if they so choose. Recipients that would like to update their revenue loss determination will be able to update their revenue loss determination, as appropriate, through the April 2025 reporting period. Upon update, any prior revenue loss election will be superseded. For example, if a recipient previously elected to calculate revenue loss in their Project and Expenditure Report due April 30, 2022, and would like to update their election, Treasury’s reporting portal will allow the recipient to supersede their prior election in future reporting cycles and instead take the standard allowance. Similarly, recipients that previously elected the standard allowance and would like to supersede their prior election and instead calculate revenue loss may update their revenue loss election in future reporting cycles.

Recipients continue to be required to employ a consistent methodology across the period of performance (i.e., choose to use either the standard allowance or the full formula) and may not elect one approach for certain reporting years and the other approach for different



reporting years. Recipients that elect the standard allowance do not have to produce any further demonstration or calculation of revenue loss.

Electing the standard allowance does not increase or decrease a recipient's total allocation. For example, a recipient with a SLFRF allocation of \$6 million would be allowed to claim no more than \$6 million as revenue loss to use for government services, and a recipient with an allocation of \$12 million would be allowed to claim up to \$10 million as the standard allowance and use the remaining \$2 million toward other eligible use categories in the SLFRF program. Recipients that elect to calculate revenue loss by formula must do so as articulated in the 2022 final rule and described in the [Overview of the 2022 Final Rule](#) and [FAQ #3.6](#).

### **3.2. Can revenue loss funds be used for a purpose that is not explicitly listed as an example of a government service in the Overview of the 2022 Final Rule or 2022 Final Rule?**

Yes. Government services generally include any service traditionally provided by a government, unless Treasury has stated otherwise. Common examples are listed on page 11 of the [Overview of the 2022 Final Rule](#) and page 4408 of the 2022 final rule, but these lists are not exhaustive. In addition to the common examples described in the 2022 final rule, many recipients and stakeholders have asked if using funds for activities like payroll for specific public sector staff, renovations to particular government facilities, and equipment to facilitate and improve government services such as health services, waste disposal, road building and maintenance, and water and sewer services would be eligible as government services. Treasury is clarifying here that under the 2022 final rule, payroll for government employees, contracts, grants, supplies and equipment, rent, and the many other costs that governments typically bear to provide services are costs that could comprise the costs of government services, and are eligible uses of funds.

Revenue loss is the most flexible eligible use category under the SLFRF program, and funds are subject to streamlined reporting and compliance requirements. Recipients should be mindful that certain restrictions, which are detailed in the Restrictions on Use section in the [Overview of the 2022 Final Rule](#) and 2022 final rule and apply to all eligible use categories, apply to government services as well. Note also that every use that is eligible under other eligible use categories is also eligible under revenue loss, because those eligible uses are also services provided by recipient governments, and Treasury encourages recipients to use their funds for investments that serve the needs of their communities and build a stronger and more equitable recovery.

### **3.3. Can revenue loss funds be used for a project eligible under other eligible use categories, such as addressing the public health and negative economic impacts of the pandemic, providing premium pay, investing in water, sewer, or broadband infrastructure, providing emergency relief for natural disasters, funding projects eligible under certain Department of Transportation programs (Surface Transportation projects), or funding projects eligible under Title I of the Housing and**



# **EAGLE AUDIT & ACCOUNTING, LLC**

CERTIFIED PUBLIC ACCOUNTANTS

Members of:

American Institute of Certified Public Accountants  
Wisconsin Institute of Certified Public Accountants  
Government Audit Quality Center

October 28, 2022

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PARK FALLS, WISCONSIN  
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Town Board  
Town of Russell, WI

We are pleased to confirm our understanding of the services we are to provide the Town of Russell, WI (the "Town") for the years ended December 31, 2021, 2022 and 2023.

## **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information and the disclosures, which collectively comprise the basic financial statements of the Town as of and for the years ended December 31, 2021, 2022 and 2023.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with the modified cash basis of accounting. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgement and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions.

Our audit of the financial statements does not relieve you of your responsibilities.

#### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

## **Other Services**

We will also prepare the financial statements of the Town in conformity with the modified cash basis of accounting based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

## **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with the modified cash basis of accounting with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

## **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

Rob Biller is the engagement partner and is responsible for supervising the engagement and signing the report. We expect to begin our audit in November and to issue our reports on or around December 15th.

Our fee for these services will be \$6,200 for each year, not including the preparation and filing of Wisconsin Form CT. Our invoices for these fees will be rendered 50% at the inception of fieldwork and 50% upon completion and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

### **Reporting**

We will issue a written report upon completion of our audit of the Town's financial statements. Our report will be addressed to management and those charged with governance of the Town of Russell. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to the Town of Russell and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

*EAGLE AUDIT & ACCOUNTING, LLC*

Eagle Audit & Accounting, LLC  
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of the Town of Russell, WI.

David L Good

Signature

Clerk/Treasurer Town of Russell Title

Signed October 30, 2022

# Town of Russell

35900 State Highway 13  
Bayfield, WI 54814

## Purchases [Vendor Detail]

11/1/2024 through 12/1/2024

12/17/2024

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ID#	Date	Quantity	Item/Acct	Description	Amount	Tax	Status
Account Edge Forms 00024340	11/12/2024		6-2128	05436844 *None	\$52.20		Closed
Account Edge Forms Total:					\$52.20		
Amazon.com 00024345	11/14/2024		6-2440	Amazon purchase *None	\$111.46		Closed
00024347	11/21/2024		6-2127	Office Supplies	\$34.50		Closed
00024346	11/22/2024		6-2127	Office supplies	\$34.88		Closed
Amazon.com Total:					\$180.84		
APG Media of WI 00024283	11/18/2024		6-2761	25 Budget Hearing *None	\$126.02		Closed
APG Media of WI Total:					\$126.02		
Auto Value Ashland 00024287	11/25/2024		6-2430	64 OZ Diesel 911 *None	\$53.98		Closed
Auto Value Ashland Total:					\$53.98		
Bayfield Ace Hardware 00024273	11/11/2024		6-2440	Gloves. pads, misc cleaners *None	\$89.45		Closed
Bayfield Ace Hardware Total:					\$89.45		
Bayfield County Treasurer 00024268	11/8/2024		2-2453	WI DNR 2024 Aid Payment *None	\$66.40		Closed
Bayfield County Treasurer Total:					\$66.40		
Bayfield Lumber and Supply 00024275	11/11/2024		6-2430	Balance forward from previous *None	\$36.00		Closed
Bayfield Lumber and Supply Total:					\$36.00		
Bayfield Rural Electric Cooperative 00024298	11/22/2024		6-2450	Oct 2024 - Garage Electric *None	\$136.83		Closed
00024299	11/22/2024		6-2530	Oct 2024 - Hall electric	\$130.10		Closed
00024300	11/22/2024		6-1502	Oct 2024 - Campground Electri	\$422.56		Closed
Bayfield Rural Electric Cooperative Total:					\$689.49		
Bremer Bank 00024228	11/1/2024		6-2706	Nov 2024 Loan Payment *None	\$1,053.56		Closed
00024315	11/5/2024		6-2706	Nov 2024 Loan Payment - Lan	\$280.83		Closed
00024316	11/12/2024		6-2706	2024 Loan Payment - 10 yr	\$4,410.55		Closed
Bremer Bank Total:					\$5,744.94		
Buffalo Bay Store 00024270	11/11/2024		6-5226	Gas/fuel for town *None	\$458.97		Closed
00024271	11/11/2024		6-5226	Gas/fuel for town	\$458.97		Closed
00024272	11/11/2024		6-5226	Gas/fuel for town	(\$458.97)		Closed
Buffalo Bay Store Total:					\$458.97		

## Purchases [Vendor Detail]

11/1/2024 through 12/1/2024

12/17/2024  
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ID#	Date	Quantity	Item/Acct	Description	Amount	Tax	Status
CNA Surety 00024284	11/19/2024		6-2750	Tax Collector Bond *None	\$100.00		Closed
CNA Surety Total:					\$100.00		
Ehlers & Pierce, CPAs Inc. 00024278	11/11/2024		6-2128	Consultation / Angie for softwar *None	\$600.00		Closed
Ehlers & Pierce, CPAs Inc. Total:					\$600.00		
Eyssautier, Roland 00024282	11/18/2024		6-1150	Tree removal from LSB Campg *None	\$675.00		Closed
Eyssautier, Roland Total:					\$675.00		
Internal Revenue Service 00024312	11/26/2024		2-9100	Oct 2024 Federal Tax Deposit *None	\$2,577.37		Closed
Internal Revenue Service Total:					\$2,577.37		
Meierotto, Judith 00024267	11/4/2024		6-1300	Reservation Services 2024 - Y *None	\$2,375.38		Closed
00024269	11/11/2024		6-1500	Internet services for LSB Camp	\$299.88		Closed
00024280	11/12/2024		6-1300	Reservation Services - draw fo	\$3,500.00		Closed
Meierotto, Judith Total:					\$6,175.26		
Midland Services 00024281	11/12/2024		6-5225	WI-DSL *None	\$1,214.06		Closed
00024281	11/12/2024		6-5225	Drum of DEF	\$249.95		Closed
Midland Services Total:					\$1,464.01		
Monroe Truck Equipment, Inc. 00024276	11/11/2024		6-5800	work lamp, flood light Parts *None	\$75.42		Closed
Monroe Truck Equipment, Inc. Total:					\$75.42		
Napa Auto Parts 00024279	11/11/2024		6-2450	Led Beacon light *None	\$265.98		Closed
Napa Auto Parts Total:					\$265.98		
Northern State Bank 00024291	11/1/2024		6-2706	Loan # 1091370 - Ford Pickup *None	\$481.22		Closed
Northern State Bank Total:					\$481.22		
Omer Nelson Electric, Inc. 00024286	11/25/2024		6-2430	1290-1548 110-125 V CAPACI *None	\$31.98		Closed
Omer Nelson Electric, Inc. Total:					\$31.98		
Peterson Foods 00024274	11/11/2024		6-2440	supplies for election *None	\$10.80		Closed
Peterson Foods Total:					\$10.80		
Rural Mutual Insurance Company 00024341	11/14/2024		6-6400	Insurance payment 2024 *None	\$3,899.00		Closed
00024342	11/14/2024		6-2750	Insurance payment 2024	\$12,133.00		Closed



## Purchases [Vendor Detail]

11/1/2024 through 12/1/2024

12/17/2024  
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ID#	Date	Quantity	Item/Acct	Description	Amount	Tax	Status
Rural Mutual Insurance Company				*None			
Rural Mutual Insurance Company Total:					\$16,032.00		
Tracfone				*None			
00024348	11/19/2024		6-5851	order for new tracfone for office	\$672.53		Closed
00024349	11/22/2024		6-5851	new sim card for new tracfone	\$1.05		Closed
Tracfone Total:					\$673.58		
U. S. Blade & Chain				*None			
00024277	11/11/2024		6-5801	JD loader edge, JD bucket, JD,	\$1,332.47		Closed
U. S. Blade & Chain Total:					\$1,332.47		
Waste Mamagement of WI-MN				*None			
00024285	11/25/2024		6-1501	Garbage service for LSB	\$85.76		Closed
Waste Mamagement of WI-MN Total:					\$85.76		
WI Dept of Justice				*None			
00024343	11/14/2024		6-5860	Records Check	\$7.00		Closed
00024344	11/14/2024		6-5860	Records check for Alcohol Lice	\$14.00		Closed
WI Dept of Justice Total:					\$21.00		
WI Dept of Revenue				*None			
00024289	11/25/2024		2-3300	Payroll Liabilities Payment for	\$346.36		Closed
WI Dept of Revenue Total:					\$346.36		
WI Dept of Revenue - Sales Tax				*None			
00024288	11/25/2024		2-2200	Sale Tax payment for Oct 2024	\$215.73		Closed
WI Dept of Revenue - Sales Tax Total:					\$215.73		
Grand Total:					\$38,662.23		

# Town of Russell

35900 State Highway 13  
Bayfield, WI 54814

## Reconciliation Report

12/17/2024  
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ID#	Date	Memo/Payee	Deposit	Withdrawal
Checking Account: 1-1100		General Checking Account Breme		
Date of Bank Statement: 11/30/2024				
Reconciled Checks				
21952	10/26/2024	Payment; Akins, Dina		\$40.00
21956	10/29/2024	Payment; Sullivan, Don		\$4,800.00
21957	10/29/2024	Payment; Tribovich Constructio		\$1,026.00
21958	10/29/2024	Payment; Rural Mutual Insuran		\$16,032.00
21959	10/29/2024	Payment; Waste Mamagement		\$1,488.68
21960	10/29/2024	Payment; Rent-A-Flash		\$65.45
21961	10/29/2024	Payment; Bayfield Ace Hardwa		\$32.67
21962	10/29/2024	Payment; Compliance Regulat		\$24.00
21963	10/29/2024	Payment; Northwoods Paving		\$702.24
21964	10/29/2024	Payment; Chicago Iron & Suppl		\$56.24
21965	10/29/2024	Payment; Midland Services		\$1,138.80
21966	10/29/2024	Payment; Napa Auto Parts		\$180.44
EFT	11/1/2024	Payment; Bremer Bank		\$1,053.56
21967	11/4/2024	Payment; Meierotto, Judith		\$2,375.38
21968	11/4/2024	Paycheck		\$555.61
21969	11/4/2024	Timothy J Meierotto		\$156.14
21970	11/4/2024	Paycheck		\$1,048.60
21971	11/4/2024	Paycheck		\$453.91
21972	11/4/2024	Paycheck		\$1,513.34
21973	11/4/2024	Paycheck		\$1,518.75
21974	11/4/2024	Paycheck		\$241.64
21975	11/5/2024	Paycheck		\$270.00
21976	11/5/2024	Paycheck		\$202.79
21977	11/5/2024	Paycheck		\$232.50
21978	11/5/2024	Paycheck		\$180.00
21979	11/5/2024	Paycheck		\$232.50
21980	11/5/2024	Paycheck		\$225.00
21981	11/5/2024	Paycheck		\$232.50
21982	11/5/2024	Paycheck		\$330.00
21983	11/5/2024	Paycheck		\$407.00
EFT	11/5/2024	Payment; Bremer Bank		\$280.83
EFT	11/7/2024	Payment; Brightspeed		\$575.47
21984	11/8/2024	Payment; Bayfield County Trea		\$66.40
21985	11/11/2024	Payment; Meierotto, Judith		\$299.88
21987	11/11/2024	Payment; Buffalo Bay Store		\$458.97
21989	11/11/2024	Payment; Peterson Foods		\$10.80
21990	11/11/2024	Payment; Bayfield Lumber and		\$32.40
21991	11/11/2024	Payment; Monroe Truck Equip		\$75.42
21992	11/11/2024	Payment; U. S. Blade & Chain		\$1,332.47
21994	11/11/2024	Payment; Napa Auto Parts		\$265.98
Auto #21988	11/11/2024	Payment; Bayfield Ace Hardwa		\$85.87
21996	11/12/2024	Payment; Meierotto, Judith		\$3,500.00
21997	11/12/2024	Payment; Midland Services		\$1,464.01
EFT	11/12/2024	Payment; Bremer Bank		\$4,410.55
EFT	11/12/2024	Payment; Account Edge Forms		\$52.20
TR000474	11/12/2024	Money Transfer		\$8,200.00
EFT	11/14/2024	Payment; Rural Mutual Insuran		\$3,899.00
EFT	11/14/2024	Payment; Rural Mutual Insuran		\$12,133.00
EFT	11/14/2024	Payment; Amazon.com		\$111.46
EFT	11/14/2024	Payment; WI Dept of Justice		\$7.00
EFT	11/14/2024	Payment; WI Dept of Justice		\$14.00
21998	11/18/2024	Paycheck		\$713.43
21999	11/18/2024	Paycheck		\$683.32
22000	11/18/2024	Paycheck		\$1,404.23

## Reconciliation Report

12/17/2024  
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ID#	Date	Memo/Payee	Deposit	Withdrawal
Checking Account: 1-1100 General Checking Account Breme Date of Bank Statement: 11/30/2024				
Reconciled Checks				
22001	11/18/2024	Paycheck		\$1,414.18
22002	11/18/2024	Paycheck		\$211.64
22003	11/18/2024	Paycheck		\$23.70
22005	11/18/2024	Paycheck		\$173.93
22006	11/18/2024	Paycheck		\$44.00
TR000475	11/18/2024	Money Transfer		\$116,600.46
EFT	11/19/2024	Payment; Tracfone		\$672.53
EFT	11/21/2024	Payment; Amazon.com		\$34.50
EFT	11/22/2024	Payment; Bayfield Rural Electri		\$689.49
EFT	11/22/2024	Payment; Tracfone		\$1.05
EFT	11/22/2024	Payment; Amazon.com		\$34.88
SC113024	11/22/2024			\$6.00
EFT	11/25/2024	Payment; WI Dept of Revenue		\$215.73
EFT	11/25/2024	Payment; WI Dept of Revenue		\$346.36
EFT	11/26/2024	Payment; Internal Revenue Ser		\$2,577.37
Total:			\$0.00	\$199,938.25

### Reconciled Deposits

CD000019	10/29/2024	Reversal: 21958; Rural Mutual	\$16,032.00	
CR008751	11/1/2024	Bank Deposit	\$6,060.00	
CR008753	11/1/2024	Bank Deposit	\$2,100.00	
CR008754	11/1/2024	Bank Deposit	\$2,700.00	
CR008755	11/1/2024	Bank Deposit	\$920.00	
CR008764	11/1/2024	Bank Deposit	\$4,420.00	
CR008790	11/1/2024	Bank Deposit	\$115.00	
CR008791	11/18/2024	State of Wisconsin for 0001050	\$144,829.43	
CR008776	11/21/2024	Bank Deposit	\$3,456.65	
Total:			\$180,633.08	\$0.00

### Outstanding Checks

21677	3/4/2024	Paycheck		\$920.45
EFT	4/25/2024	Payment; APG Media of WI		\$16.03
eft	6/1/2024	Voided; Amazon.com		\$0.00
21787	6/10/2024	Paycheck		\$450.20
EFT	7/8/2024	Payment; Amazon.com		\$71.97
EFT	7/8/2024	Payment; Bayfield Rural Electri		\$521.16
21852	7/30/2024	Payment; Gabris, John A		\$68.00
EFT	8/20/2024	Payment; Bayfield Rural Electri		\$40.51
TR000477	10/11/2024	Money Transfer		\$13,000.00
21955	10/29/2024	Payment; Bayfield Chamber of		\$630.00
22004	11/18/2024	Paycheck		\$30.00
22007	11/18/2024	Payment; Eyssautier, Roland		\$675.00
22008	11/26/2024	Payment; APG Media of WI		\$126.02
22009	11/26/2024	Payment; CNA Surety		\$100.00
22010	11/26/2024	Payment; Ehlers & Pierce, CP		\$600.00
22011	11/26/2024	Payment; Waste Management		\$85.76
22012	11/26/2024	Payment; Auto Value Ashland		\$53.98
22013	11/26/2024	Payment; Omer Nelson Electric		\$31.98

## Reconciliation Report

12/17/2024  
4:26:39 PM

Page 3

ID#	Date	Memo/Payee	Deposit	Withdrawal
Checking Account:	1-1100	General Checking Account Breme		
Date of Bank Statement:	11/30/2024			

### Outstanding Checks

Total:	\$0.00	\$17,421.06
--------	--------	-------------

### Outstanding Deposits

CR008521	5/20/2024	Bank Deposit	\$70.63	
TR000455	7/30/2024	Money Transfer	\$7,569.70	
TR000476	10/1/2024	Money Transfer	\$20,000.00	
TR000462	10/28/2024	Money Transfer- accidentally put	\$6,798.00	
TR000465	10/31/2024	Money Transfer - deposited to	\$2,828.00	
Total:			\$37,266.33	\$0.00

### Reconciliation

AccountEdge Pro Balance on 11/30/2024: \$41,466.10

Add: Outstanding Checks: \$17,421.06

Subtotal: \$58,887.16

Deduct: Outstanding Deposits: \$37,266.33

Expected Balance on Statement: \$21,620.83

# Town of Russell

35900 State Highway 13  
Bayfield, WI 54814

## Accounts List [Summary]

12/17/2024  
09:13:41 AM

Page 1

Account	Current Balance
Assets	\$670,669.80
Current Assets	\$670,669.80
Cash on Hand	(\$19,381.55)
General Checking Account Breme	\$28,734.49
NSB Money Market Account	\$438,496.95
Property Tax Account	\$0.00
Sweep Account	\$0.00
Freedom Investors Bremer	\$214,902.38
Accounts Receivable	\$8,803.88
Accounts Receivable - Other	(\$886.35)
A/R - State Withholding Refund	\$0.00
A/R - Agent Accounts	\$0.00
Bid Bond Deposits	\$0.00
Long Term Debt	\$0.00
Property, Plant, & Equipment	\$0.00
Property & Equipment	\$0.00
CY Asset Purchases	\$0.00
Loan Principal Recievables	\$0.00
Liabilities	\$16,357.26
Current Liabilities	\$35,537.21
Accounts Payable	\$11,495.38
Due to Other Governments	\$0.00
Inactive	\$0.00
WI Sales Tax Payable	\$1,181.95
Due to Town	\$0.00
Accrued Expenses	\$0.00
Deferred Revenue	\$0.00
Tax Collections	\$3,907.50
Tax Over Payments	\$6,060.52
Dog Licenses	\$74.00
FC/MFL Tax Pymts	(\$66.40)
FICA Medicare Correction	\$0.00
Late Lottery Credits	\$0.00
Union Benefit Payable	\$0.00
Deposits - Community Center	\$0.00
Payroll Liabilities	\$12,884.26
Federal Withholding Payable	\$2,900.43
Fica/Medicare Payable	\$13,317.99
Payroll Liabilities	\$0.00
State Withholding Payable	\$159.05
Support Payments WI	\$0.00
WI Dept Rev Other Deductions	\$0.00
Garnishment - R-S	(\$526.99)
Garnishment - DOR	\$811.11
SUTA Payable	(\$3,708.80)
FUTA Payable	\$0.00
Balancing Account	\$0.00
Prior Period Payroll Liability	(\$68.53)
Long Term Liabilities	\$0.00
Bayfield Electric Loan Payable	\$0.00
Northern State Bank Loan	\$0.00
Northern State Bank - Grader	\$0.00
Bremer Bank / Grader loan	\$0.00
Bremer Bank / Loader Loan	\$0.00
2000 International Truck/Plow	\$0.00
NS Bank - 2004 Plow Truck	\$0.00
Liability Balancing Account	(\$19,179.95)
Federal Withholding Payable	(\$19,250.58)
Sales to Employee	\$70.63

# Town of Russell

## Accounts List [Summary]

12/17/2024  
09:13:41 AM

Page 2

Account	Current Balance
Unaccounted for cash	\$0.00
Equity	\$654,312.54
Invest in Gen. Fixed Assets	\$0.00
Fund Balance - Unreserved	\$516,450.41
Current Earnings	\$137,862.13
Historical Balancing Account	\$0.00
Income	\$610,974.57
Intergovernmental Revenues	\$463,844.96
State Shared Revenues	\$189,715.51
Pymnt for Munincipal Services	\$0.00
Property Tax Income - Levy	\$73,082.66
Exempt Computer Aid	\$4.16
Omitted Taxes	\$0.00
Personal Propert Aids	\$222.61
Other Tax Collections	\$55,148.47
Lottery & Gaming Credit	\$4,988.89
State Road Aids	\$36,457.78
Red Cliff Tribe Road Contract	\$0.00
RC Tribe Extrodinary Rd Srvcs	\$2,366.45
Tripp Funding	\$0.00
State Excise Fuel Tax Refund	\$0.00
State Sales Tax Retained	\$44.97
Room Tax Payments Donations	\$0.00
Fire Dues / Insurance Revenue	\$0.00
WI DNR (PILT) Act 358 S 100	\$6.65
WI DNR AG Conversion Fees	\$0.00
PILT 70.113	\$0.00
Federal (PILT)	\$0.00
Severence Yield/Withdrawal	\$0.00
Forest Crop Revenue	\$0.00
CF FC MFL Pymnts	\$4,995.40
County Timber Sales	\$14,697.77
County Forest Law	\$0.00
Managed Forest- FC Tax Revenue	\$5,230.02
Other Intergovmntal Revenues	\$18,228.90
Bridge Aids	\$0.00
DNR Recycling Grant-Flow Thru	\$9,019.22
State Grants	\$46,712.00
Flood Aids - Sate,Fed, Tribal	\$0.00
Federal Grants	\$0.00
County Forest Road Grants	\$0.00
County Grants	\$2,923.50
Licenses & Permits	\$4,641.00
Alcohol Licenses	\$3,025.00
Operators Licenses	\$1,125.00
Tobacco Licenses	\$300.00
Alcohol Lic Publication Fees	\$165.00
Dog Licenses	\$26.00
Public Charges / Services	\$24,094.05
Interest - Past Due Aaccounts	\$0.00
Snow Plowing	\$20,930.00
Town Sales-Residents & Public	\$7.58
Community Center Hall Rental	\$2,956.47
Deposits - CC Rentals	\$200.00
Late Fees / Interest	\$0.00
Little Sand Bay Rec Area	\$113,972.01
Campground	\$89,615.69
Boat Ramp	\$2,447.38
Boat Ramp Seasonal	\$1,330.66
Ice Sales	\$3,169.29
Shower Fees	\$1,749.16

# Town of Russell

## Accounts List [Summary]

12/17/2024  
09:13:41 AM

Page 3

Account	Current Balance
Reservation Fees	\$9,595.37
Wood Sales	\$6,064.46
LSB Sanitary Dump Station Use	\$0.00
Earned Interest Income	\$2,779.61
Rent - Equipment	\$0.00
Other Income	\$0.00
	\$0.00
Sand and Gravel	(\$70.63)
Fines, Forfeitures, Judgements	\$33.32
Stale Checks - Duplicate Pymnt	\$0.00
Capital Credits	\$0.00
Refunds	\$1,656.90
Used Equipment Sold	\$0.00
Fall Fest - Turkey Shoot	\$0.00
Turkey Shoot Fees	\$0.00
Turkey Shoot Donations	\$0.00
Turkey Shoot Food Sales	\$0.00
Turkey Shoot Raffle	\$0.00
Fall Festival-Event Fees	\$0.00
Fall Festival-Donations	\$0.00
Fall Festival Beverage Sales	\$0.00
Contract Services	\$0.00
Insurance Recoveries	\$0.00
Other Income Sources	\$23.35
Excess Revenue to Budget	\$0.00
Electors Approved Expenditures	\$0.00
Loan Proceeds	\$0.00
Miscellaneous Income	\$23.35
Cost Of Sales	\$0.00
Expenses	\$473,112.44
Cultural & Recreation Expenses	\$57,963.72
Campground Expenses	\$57,963.72
Repairs & Maintenance LSB	\$14,514.90
Supplies LSB	\$869.39
Firewood	\$4,800.00
LSB Money Exchange Expenses	\$0.00
Ice Purchases	\$2,197.75
LSB Promotional Exp	\$726.00
Reservation Services LSB	\$14,470.22
Host Services LSB	\$0.00
Wages Campground Attendants	\$3,174.00
Payroll Tax Expense - Campgrnd	\$548.48
License Renewal LSB	\$350.00
LSB - Telephone/Internet	\$1,455.57
LSB Garbage	\$7,683.50
LSB - Electric	\$4,704.91
LSB - Septic Pumping	\$290.00
Signs LSB	\$346.42
Sale Tax Due LSB	\$432.49
Camping Fee Refunds	\$1,400.09
Capital Improvements LSB	\$0.00
Other Cultural / Education Exp	\$0.00
	\$0.00
Other Cultural Expenses	\$0.00
General Government Expenses	\$73,322.10
Clerk / Treasurer Expenses	\$34,350.54
Wages & Salaries Clerk/Deputy	\$25,675.68
Payroll Tax Exp - Clerk/Deputy	\$2,470.18
Clerk Mileage and Expenses	\$410.71
Office Supplies - Misc	\$0.00



# Town of Russell

## Accounts List [Summary]

12/17/2024  
09:13:42 AM

Page 4

Account	Current Balance
Office Supplies	\$904.37
Computer & Software Expense	\$2,000.05
Checks Forms Envelopes	\$0.00
Website Expenses	\$0.00
Copier- Printing Expense	\$338.06
Telephone-Internet	\$1,225.74
Bank Fees & Charges	\$77.85
Postage & Delivery Expense	\$1,060.14
Training & Training Expense	\$222.80
Discounts & Late Fees	(\$35.04)
Plan Commission & Committees	\$0.00
Plan Commission Expense	\$0.00
Committee Misc Expenses	\$0.00
Board Member Expenses	\$10,592.84
Stipends Board	\$9,840.00
Payroll Tax Expenses - Board	\$752.84
Board Travel per Diem	\$0.00
Board Training & Expenses	\$0.00
Town Garage Expenses	\$18,652.07
Improvements - TG	\$0.00
License and Fees - TG	\$0.00
Repairs & Maintenance - TG	\$6,881.28
Supplies - TG	\$2,958.64
Electric - TG	\$3,590.42
Propane - TG	\$3,236.19
Garbage - TG	\$75.00
Security - TG	\$925.54
Septic Service TG	\$560.00
Pest Control TG	\$425.00
Promotional Expense CC	\$0.00
Community Center	\$8,680.66
Custodian Wages	\$0.00
Supplies - CC	\$324.35
Repairs and Maintenance - CC	\$133.70
Telephone - CC	\$1,125.64
Electric - CC	\$1,939.08
Propane - CC	\$3,236.19
Security - CC	\$600.00
Capital Improvements - CC	\$0.00
Pest Control - CC	\$425.00
Garbage - CC	\$0.00
Improvements - CC	\$0.00
License & Fees - CC	\$896.70
Promo & Advertising CC	\$0.00
Shooting Range	\$1,045.99
Shooting Range Expenses	\$1,045.99
Assessor Exp	\$8,742.00
Assessor Contract Fees	\$8,742.00
	\$0.00
Assessor Supplies Postage	\$0.00
General Township Expenses	\$124,464.46
General Town Expenses	\$2,202.00
Loan Payments	\$74,790.68
	\$0.00
Property Tax Refunds	\$0.00
Rescinded Taxes Paid to County	\$180.60
Recycling Contribution	\$1,143.51
Contributions & Donations	\$0.00
Dog License Fees	\$36.00
BRB Recycling Grant Flow Thru	\$9,019.22
	\$0.00
Grant Administration Expenses	\$0.00
Bus/Prop/Liab Insurance	\$28,905.00

## Accounts List [Summary]

12/17/2024  
09:13:42 AM

Page 5

Account	Current Balance
Legal / Professional Fees	\$274.25
Legal Advertising & Fees	\$470.64
	\$0.00
Dues & Licenses	\$0.00
Town Property Surveys	\$1,300.00
Town Audit	\$6,200.00
Turkey Shoot Prizes	\$0.00
Turkey Shoot Food	\$0.00
Raffle Expenses	\$0.00
Fall Festival Expenses	\$0.00
Service Fees - Credit Cards	\$93.07
Bad Debts	(\$150.00)
Small Balance Charge-offs	(\$0.51)
Election Expenses	\$4,085.65
Election Training & Expenses	\$0.00
Election Ads, Printing, Misc	\$958.15
Election Wages & Salaries	\$3,127.50
Public Works	\$175,238.77
Road Maintenance Expense	\$30,977.89
Contractor Services	\$0.00
Motor & Hyd Oil	\$14.05
Diesel Fuel	\$9,828.67
Gasoline	\$3,765.06
Erosin Control Materials	\$0.00
Rock Rip Rap	\$0.00
Top Soil / Fill Dirt	\$1,599.84
Sand - Pit Run	\$0.00
Gravel	\$1,643.40
Salt	\$0.00
Blacktop Patching/Cold Mix	\$702.24
Culverts	\$0.00
Patching & Crack Sealing	\$0.00
Line Painting & Marking	\$0.00
Dust Control Materials	\$2,075.40
Mileage Expense	\$65.66
Union Meal-Clothing Expense	\$1,415.00
Road Signs	\$65.45
Employee Bonus	\$0.00
Advertising / Notices/Printing	\$0.00
un assigned	\$0.00
Employee Drug - CDL Checks	\$48.00
Education / Training	\$285.00
Equipment Rental	\$195.96
Equipment Insurance	\$0.00
Equipment Purchases	\$0.00
Repair Parts	\$4,188.39
Repair Services	\$1,886.47
Small Tools & Equipment	\$296.59
Shop Materials & Fastners	\$22.72
Radio Communications Expenses	\$0.00
Roads Office Expenses	\$324.87
Telephone Service - TG	\$1,969.12
License and fees	\$586.00
Major Road Construction	\$0.00
Grant Engineering Costs	\$0.00
Direct Road Maintenance	\$144,260.88
Wages & Salaries	\$118,117.55
Payroll Tax Expenses - Roads	\$8,431.66
	\$0.00
Employee Pension	\$2,278.70
Employee Health Insurance	\$9,142.00
Employee Recognition Roads	\$71.97
Unemployment Insurance	\$174.01

# Town of Russell

## Accounts List [Summary]

12/17/2024  
09:13:42 AM

Page 6

Account	Current Balance
Workman's Comp Insurance	\$6,044.99
Motor Hyd Oil	\$0.00
Economic Development	\$0.00
Public Safety	\$29,295.74
Ambulance Services	\$13,206.98
Fire Department Services	\$16,088.76
Budget Adjustment Account	\$0.00
New Account	\$0.00
Miscellaneous Expenses	\$0.00
Other Income	\$0.00
Property Tax Income	\$0.00
Lottery Credit Settlement	\$0.00
School Levy Tax Credit	\$0.00
Insurance Pymts - Rental Equip	\$0.00
Loan Proceeds	\$0.00
LSB Expansion	\$0.00
Sand Bay Mens Club	\$0.00
Elderly Housing	\$0.00
Grants for Elderly Housing	\$0.00
Land Sales Proceeds	\$0.00
Loan Principal to Quinlans	\$0.00
Loan Interest Quinlans	\$0.00
Bank Error Credit	\$0.00
Miscellaneous Sales	\$0.00
Other Expenses	\$0.00
Cty-Sch-State Prpty Tax Paymnt	\$0.00
Bank Error	\$0.00
Sch-Cty-State Lottery Credit	\$0.00
Refunds Prop Tax Over Pymnts	\$0.00
Rented Equipment Repairs	\$0.00
2004 Pick-up Purchase	\$0.00
2004 JD Tractor/mower Purchase	\$0.00
2004 JD Loader & Wing	\$0.00
Purchase 2005 JD Tractor Mower	\$0.00
Rotary Grass Mower	\$0.00
Purchase 2007 Motor Grader	\$0.00
Purchase 2009 INT Plow Truck	\$0.00
Loan Pay-offs	\$0.00
Town Garage Shed Addition	\$0.00
LSB Expansion Expenses	\$0.00
Elderly Housing Project	\$0.00
Raspberry Culvert Old Cty K	\$0.00
Old County K Reconstruction	\$0.00
Land Purchase by Community Ctr	\$0.00
Sand Bay Mens Club	\$0.00
Miscellaneous Expenses	\$0.00



Date 11/29/24      Page 1  
 Primary Account      932434  
 Enclosures

TOWN OF RUSSELL  
 35900 STATE HIGHWAY 13  
 BAYFIELD WI 54814-4886

**WE WISH YOU THE BEST OF HOLIDAYS AND A PROSPEROUS 2025!  
 THANK YOU FOR BANKING WITH US!**

SUMMARY OF ACCOUNTS			
Account No	Account Title	Current Balance	Enclosures
932434	PUBLIC MMA INDEXED	445,699.19	
1091370	MUN-TX EXMPT 365/360	127.60	

SAVINGS ACCOUNTS			
PUBLIC MMA INDEXED		Number of Enclosures	0
Account Number	932434	Statement Dates 11/01/24 thru 11/30/24	
Previous Balance	446,458.53	Days in the statement period	30
Deposits/Credits	.00	Average Ledger	445,945
2 Checks/Debits	960.93	Average Collected	445,945
Service Charge	.00	Interest Earned	201.59
Interest Paid	201.59	Annual Percentage Yield Earned	0.55%
Ending Balance	445,699.19	2024 Interest Paid	2,258.29

ACTIVITY IN DATE ORDER		
Date	Description	Amount
11/01	TRANSFER TO LOAN ACCOUNT NUMBER 1091370	481.22-AW
11/29	TRANSFER TO LOAN ACCOUNT NUMBER 1091370	479.71-AW
11/30	INTEREST PAID 30 DAYS	201.59 IE

DAILY BALANCE INFORMATION					
Date	Balance	Date	Balance	Date	Balance
11/01	445,977.31	11/29	445,497.60	11/30	445,699.19



NORTHERN  
STATE BANK

Date 11/29/24  
Primary Account  
Encl osures

Page 2  
932434

TOWN OF RUSSELL  
35900 STATE HIGHWAY 13  
BAYFIELD WI 54814-4886

PUBLIC MMA INDEXED

932434 (Conti nued)

INTEREST RATE SUMMARY	
Date	Interest Rate
10/31	. 55%

LOANS

MUNT X EXMPT 365/360				
Account Number	Rate	Next Payment Due	Current Balance	
1091370	3. 5000%	1/01/25	477. 95	127. 60

**PLEASE NOTIFY US PROMPTLY OF CHANGE IN YOUR ADDRESS ON FORM PROVIDED BELOW**

## NEW ADDRESS

PLEASE CHANGE MY ADDRESS AS SHOWN ON THE REVERSE  
SIDE ON RECORDS OF DEPARTMENTS INDICATED BELOW.

\_\_\_\_\_  
(NAME OF ACCOUNT)

\_\_\_\_\_  
\_\_\_\_\_  
(NO) (STREET OR AVENUE)

(CITY) (STATE) (ZIP CODE)

SIGNED \_\_\_\_\_  
(MUST BE AN AUTHORIZED SIGNATURE)

ACCOUNT NO	X	DEPARTMENT	X	DEPARTMENT
		CHECKING		COMMERCIAL LOAN
		SAVINGS		MASTER CHARGE
		PERSONAL LOAN		SAFE DEPOSIT
		CHRISTMAS CLUB		COLLECTION
		CERTIFICATE DEPOSIT		OTHER

MAIL STATEMENT ☐ YES ☐ NO

CUT ON THIS LINE

**IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS  
(FOR CONSUMER ACCOUNTS ONLY)**

If you need more information about an electronic transfer appearing on this statement, or if you think your statement or receipt is wrong, please telephone or write us as soon as possible at the phone number or address designated on the front of this statement. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared.

- (1) Tell us your name and account number (if any).
- (2) Describe the error or the transfer you are unsure about, and explain as clearly as you can why you believe there is an error or why you need more information.
- (3) Tell us the dollar amount of the suspected error.

We will determine whether an error occurred within 10 business days (5 business days for debit card point-of-sale transactions and 20 business days if the transfer involved a new account) after we hear from you and will correct any error promptly. If we need more time, however, we may take up to 45 days (90 days if the transfer involved a new account, a point-of-sale transaction, or a foreign-initiated transfer) to investigate your complaint or question. If we decide to do this, we will credit your account within 10 business days (5 business days for debit card point-of-sale transactions and 20 business days if the transfer involved a new account) for the amount you think is in error, so that you will have the use of the money during the time it takes us to complete our investigation. If we ask you to put your complaint or question in writing and we do not receive it within 10 business days, we may not credit your account. Your account is considered a new account for the first 30 days after the first deposit is made, unless each of you already has an established account with us before this account is opened.

We will tell you the results within three business days after completing our investigation. If we decide that there was no error, we will send you a written explanation.

You may ask for copies of the documents that we used in our investigation.

If you would like to confirm that an automatic deposit to your account has been made as scheduled, you may call us during normal business hours at the phone number designated on the front of this statement.

If this statement is for an Overdraft Protection account, the bank figures the finance charges by applying each day the daily periodic rate to the daily balance in the account (including current transactions). To get the daily balance, the bank takes the beginning balance of the account each day adds any new loans or charges, and subtracts any payments and credits. This gives the bank the daily balance. The total finance charges for the billing period is the total of these daily finance charges.

CHECKS/DEBITS OUTSTANDING - NOT  
CHARGED TO ACCOUNT

[illegible]

**FOLLOW THESE EASY STEPS  
TO BALANCE YOUR CHECKBOOK:**

- Check off in your checkbook each of the checks/debits paid by the bank and list the numbers and amounts of those not paid in the space provided at the left. Be sure to include any checks/debits still outstanding from a previous statement.
- Enter and subtract from your checkbook balance any other charge appearing on this statement.
- Reconcile your statement in the space provided below.

ENTER BANK BALANCE FROM STATEMENT			
ADD DEPOSITS/CREDITS NOT CREDITED BY BANK (IF ANY)			
SUBTOTAL			
SUBTRACT TOTAL OF CHECKS/DEBITS OUTSTANDING			
THIS TOTAL SHOULD EQUAL YOUR CHECKBOOK BALANCE			

**PLEASE EXAMINE YOUR STATEMENT PROMPTLY AND REPORT ANY ERRORS IMMEDIATELY.**

Accounts

Deposit Account Activity Summary

Report Created: 12/17/2024 09:45:32 AM (ET)

Account

Account Information

Account 63130072 -0072 - Savings - 096010415 - \*0072 - Available  
\$214,902.38

Available Balance: \$214,902.38

Current Balance: \$214,902.38

Closing Ledger Balance: \$214,902.38

Transaction History

Date Range: 11/17/2024 to 12/17/2024

Transaction Types: All Transactions

Detail Option: Includes transaction detail

Post Date	Reference	Additional Reference	Description	Debit	Credit	Calculated Balance
11/29/2024			INTEREST CREDIT		\$119.75	\$214,902.38
11/18/2024	997001118085129		MISCELLANEOUS CREDIT REF 3230851L FUNDS TRANSFER FRMDEP X0096 FROM		\$116,600.46	\$214,782.63



## Accounts

# Deposit Account Activity Summary

Report Created: 12/17/2024 09:35:24 AM (ET)

Account

## Account Information

Account 50096 -0096 - Checking - 096010415 - \*0096 - Available  
\$9,712.16

Available Balance: \$9,712.16

Current Balance: \$9,712.16

Closing Ledger Balance: \$9,712.16

## Transaction History

Date Range: 11/17/2024 to 12/17/2024

Transaction Types: All Transactions

Detail Option: Includes transaction detail

Post Date	Reference	Additional Reference	Description	Debit	Credit	Calculated Balance
12/16/2024	22026	22026	CHECK PAID	\$217.64		\$9,712.16
12/16/2024	22025	22025	CHECK PAID	\$1,591.49		\$9,929.80
12/16/2024	22024	22024	CHECK PAID	\$1,786.15		\$11,521.29
12/16/2024	22032	22032	CHECK PAID	\$467.92		\$13,307.44
12/13/2024	108448303		DEPOSIT		\$6,664.32	\$13,775.36
12/12/2024	22007	22007	CHECK PAID	\$675.00		\$7,111.04
12/12/2024		121224347	INDIVIDUAL LOAN P AYMENT 847,,00077030830-00 003	\$4,410.55		\$7,786.04

12/11/2024	Brightspeed CTL Pa		PREAUTHORIZED ACH DEBIT Brightspeed CTL Payment 241211	\$244.45		\$12,196.59
12/11/2024	Brightspeed CTL Pa		PREAUTHORIZED ACH DEBIT Brightspeed CTL Payment 241211	\$102.59		\$12,441.04
12/11/2024	Brightspeed CTL Pa		PREAUTHORIZED ACH DEBIT Brightspeed CTL Payment 241211	\$90.99		\$12,543.63
12/11/2024	Brightspeed CTL Pa		PREAUTHORIZED ACH DEBIT Brightspeed CTL Payment 241211	\$34.29		\$12,634.62
12/09/2024	22013	22013	CHECK PAID	\$31.98		\$12,668.91
12/09/2024	3752990000		MISCELLANEOUS DEBIT MERCHANT PURCHASE TERMINAL 05436844 4TE*ACCOUNTEDGE ROCKAWAY NJXXXXX XXXXXXXX0424 12- 08-24 12:00 AM	\$52.20		\$12,700.89
12/06/2024	22021	22021	CHECK PAID	\$36.00		\$12,753.09
12/06/2024	22011	22011	CHECK PAID	\$85.76		\$12,789.09
12/05/2024	22015	22015	CHECK PAID	\$729.83		\$12,874.85
12/05/2024		120524340	INDIVIDUAL LOAN P AYMENT 847,,00000279688-00 003	\$281.03		\$13,604.68
12/04/2024	22012	22012	CHECK PAID	\$53.98		\$13,885.71
12/04/2024	22009	22009	CHECK PAID	\$100.00		\$13,939.69
12/04/2024	22008	22008	CHECK PAID	\$126.02		\$14,039.69
12/03/2024	22019	22019	CHECK PAID	\$216.64		\$14,165.71
12/03/2024	22018	22018	CHECK PAID	\$1,400.53		\$14,382.35
12/03/2024	22016	22016	CHECK PAID	\$435.88		\$15,782.88
12/03/2024	22010	22010	CHECK PAID	\$600.00		\$16,218.76
12/03/2024	22004	22004	CHECK PAID	\$30.00		\$16,818.76
12/03/2024	21955	21955	CHECK PAID	\$630.00		\$16,848.76
12/02/2024	22017	22017	CHECK PAID	\$1,240.55		\$17,478.76
12/02/2024	22020	22020	CHECK PAID	\$156.23		\$18,719.31
12/02/2024	22014	22014	CHECK PAID	\$1,500.00		\$18,875.54

12/02/2024		120224337	INDIVIDUAL LOAN P AYMENT 847,,00077014390-00 003	\$1,053.56		\$20,375.54
11/27/2024	BAYFIELD ELECT EL		PREAUTHORIZED ACH DEBIT BAYFIELD ELECT ELEC PYMT 241127 0707306010	\$422.56		\$21,429.10
11/27/2024	BAYFIELD ELECT EL		PREAUTHORIZED ACH DEBIT BAYFIELD ELECT ELEC PYMT 241127 0701361010	\$136.83		\$21,851.66
11/27/2024	BAYFIELD ELECT EL		PREAUTHORIZED ACH DEBIT BAYFIELD ELECT ELEC PYMT 241127 0703562010	\$130.10		\$21,988.49
11/26/2024	IRS US		PREAUTHORIZED ACH DEBIT IRS USATAXPYMT 241126 270473110732848	\$2,577.37		\$22,118.59
11/26/2024	WI DEPT REVENUE TA		PREAUTHORIZED ACH DEBIT WI DEPT REVENUE TAXPAYMNT 241126 957063200	\$346.36		\$24,695.96
11/26/2024	WI DEPT REVENUE TA		PREAUTHORIZED ACH DEBIT WI DEPT REVENUE TAXPAYMNT 241126 2005671968	\$215.73		\$25,042.32
11/25/2024	4394800000		MISCELLANEOUS DEBIT MERCHANT PURCHASE TERMINAL 55432864 AMAZON MKTPL*FN4RI8693 Amzn.com/ WAXXXXX XXXXXXXX0424 11-22- 24 12:00 AM	\$34.88		\$25,258.05
11/22/2024	21994	21994	CHECK PAID	\$265.98		\$25,292.93

11/22/2024	9745200000		MISCELLANEOUS DEBIT MERCHANT PURCHASE TERMINAL 55432864 TRACFONE *PHONES 800-867-7 FLXXXXX XXXXXXXX0424 11-22- 24 12:00 AM	\$1.05		\$25,558.91
11/22/2024			MISCELLANEOUS FEES ANALYSIS ACTIVITY FOR 10/24	\$6.00		\$25,559.96
11/21/2024	21991	21991	CHECK PAID	\$75.42		\$25,565.96
11/21/2024	3623200000		MISCELLANEOUS DEBIT MERCHANT PURCHASE TERMINAL 55432864 AMZN Mktp US*6T1XY9SE3 Amzn.com/ WAXXXXX XXXXXXXX0424 11-21- 24 12:00 AM	\$34.50		\$25,641.38
11/21/2024	108468179		DEPOSIT		\$3,456.65	\$25,675.88
11/20/2024	21998	21998	CHECK PAID	\$713.43		\$22,219.23
11/20/2024	21992	21992	CHECK PAID	\$1,332.47		\$22,932.66
11/19/2024	22002	22002	CHECK PAID	\$211.64		\$24,265.13
11/19/2024	22001	22001	CHECK PAID	\$1,414.18		\$24,476.77
11/19/2024	564710000		MISCELLANEOUS DEBIT MERCHANT PURCHASE TERMINAL 55432864 TRACFONE *PHONES 800-867-7 FLXXXXX XXXXXXXX0424 11-19- 24 12:00 AM	\$672.53		\$25,890.95
11/19/2024	22006	22006	CHECK PAID	\$44.00		\$26,563.48
11/19/2024	22005	22005	CHECK PAID	\$173.93		\$26,607.48
11/19/2024	22003	22003	CHECK PAID	\$23.70		\$26,781.41
11/19/2024	21999	21999	CHECK PAID	\$683.32		\$26,805.11
11/18/2024	22000	22000	CHECK PAID	\$1,404.23		\$27,488.43
11/18/2024	21988	21988	CHECK PAID	\$85.87		\$28,892.66
11/18/2024	21987	21987	CHECK PAID	\$458.97		\$28,978.53

11/18/2024	21982	21982	CHECK PAID	\$330.00		\$29,437.50
11/18/2024	21977	21977	CHECK PAID	\$232.50		\$29,767.50
11/18/2024	997001118085129		MISCELLANEOUS DEBIT REF 3230851L FUNDS TRANSFER TO DEP XXXX0072 FROM	\$116,600.46		\$30,000.00
11/18/2024	State of Wiscons WI		ACH CREDIT RECEI VED State of Wiscons WI P S ACH RMR*IV*DOR SLFSHRN-080095**1 44829.43\		\$144,829.43	\$146,600.46

# Town of Russell

35900 State Highway 13

Bayfield, Wisconsin 54814

(715) 779-5338 or Fax 1 (608) 237-2236

e-mail [clerk@townofrussellwi.gov](mailto:clerk@townofrussellwi.gov)

website [www.townofrussellwi.gov](http://www.townofrussellwi.gov)

*Paul "Rocky" Tribovich -Chairman*

*David L. Good-Clerk/Treasurer*

## TOWN OF RUSSELL

### EMPLOYEE HANDBOOK

#### Effective Date - ?

1. Wages
2. Vacation
3. Holidays
4. Sick Leave
5. Clothing Allowance
6. Hours of Work
7. Health Insurance
8. Retirement
9. Funeral Leave
10. Leave of Absence
11. Seniority
12. Miscellaneous
13. Employee Policies addendums

#### 1. Wages

Road Crew Maintenance Worker	Full-time	\$24.44 per hour
	Part-time	\$24.44 per hour
	Seasonal	\$24.44 per hour

#### 2. Vacation

- A. Vacation is provided to full-time employees as follows: All full-time employees shall receive the following vacation with pay after completing the following years of service:

B. Vacation Benefit Completed Years of Service

40 Hours/one week	1 Year
80 Hours/two weeks	2 Years
120 Hours/three weeks	5 Years

- C. No Accumulation: Vacations shall not accumulate from year to year. Any earned vacation time not used prior to May 15<sup>th</sup> following the year earned shall be paid at employee's regular rate of pay for the year vacation earned.
- D. Scheduling of Vacation: Upon given two (2) weeks' notice by the employee and pending approval of Town Chairman or two (2) Supervisors.
- E. Unused Vacation: Days may be turned in at year's end at employee's regular rate of pay.

3. Holidays

- A. Holidays are paid for full-time employees at 8 hours of regular time pay unless indicated otherwise. If the holiday falls on a Saturday, the paid holiday shall be observed on the preceding Friday, if the holiday falls on a Sunday, the following Monday shall be considered the paid holiday. If Christmas Day falls on Saturday, Sunday or Monday, the Christmas Eve holiday shall be celebrated on the preceding Friday.

New Year's Day  
Good Friday ( 4 hours )  
Memorial Day  
Independence Day  
Labor Day  
Thanksgiving Day  
Christmas Eve  
Christmas Day  
2 Personal Days – Must be scheduled in advance.

4. PERSONAL TIME OFF (Replaces Sick Leave)

- A. All permanent employees shall earn Personal Time Off (or PTO) credit at the rate of 4 hours for every month worked.
- B. Personal Time Off shall be paid at the employee's regular daily rate of pay.
- C. No PTO will be allowed for any employee while on paid vacation.



- D. Absence due to illness shall be reported as far in advance of the ordinary starting time as is reasonably possible to the Town Chairman or a Town Supervisor.
- E. No Accumulation: PTO shall not accumulate from year to year. Any earned PTO not used prior to December 31st shall be paid at employee's regular rate of pay.
- F. An employee absence due to illness will be a no pay event unless PTO, personal days or vacation is utilized.

##### **5. Clothing Allowance**

Annual allowance for clothing, shoes and outerwear appropriate for a full-time employee to perform their job duties: \$1,415.00 per year

The clothing allowance will be paid to employees of record by separate check, the first pay period following the 15<sup>th</sup> of January. The amount paid will be prorated based on the percentage of the year the employee worked.

##### **6. Hours of Work**

- A. The normal work week for Town Crew employees shall consist of five (5) eight (8) hour days. Monday through Friday for forty (40) hours per week. The normal hours of work for Town Crew employees shall be from 7:00 a.m. to 3:30 p.m. However, employees may be required to report to work at any other time to perform work.
- B. All employees shall receive two (2) fifteen (15) minute breaks without loss of pay. These breaks shall be scheduled at approximately midway between the starting time and middle of the workday and mid-afternoon. A 30-minute unpaid period for lunch maybe taken if the employee so wishes.
- C. Overtime: Employees shall be paid at the rate of one and one-half ( 1½) hours after forty (40) hours. Saturdays - one and one-half (1 1/2) times for all hours worked. Sunday - one and one-half (1½) times for all hours worked.
- D. In the event employees are required to work twelve (12) hours or more in any one day. they shall receive a \$5.00 meal allowance.
- E. Call Pay: Employees who are required to report to work by the Town Chairman, Town Supervisor or designee outside of their regular hours shall receive a minimum of two (2) hours pay at the time and one-half (1½) rate regardless of the time worked and the regular rate for any hours worked beyond the two (2) hours.

## **7. Health Insurance**

???????????

## **8. Retirement**

???????????

## **9. Funeral Leave**

- A. Immediate Family: Full-time employees will be granted one ( 1) day off with pay following the death of an immediate family member. Immediate family for purposes of this section shall include the wife, husband, father, mother, brother, sister, son, daughter, mother-in-law or father-in-law.
- B. Outside Immediate Family: Employees requesting time off for funerals outside of immediate family members may use up to three (3) days of vacation or if approved. unpaid time off.
- C. Notice: Employees desiring funeral leave shall, upon knowledge of an eligible death, promptly make application to the Town Chairman or Supervisor so that work schedules can be appropriately adjusted.

## **10. Leave of Absence**

- A. Leave of absence without pay for periods not in excess of ninety (90) days in any year, may be granted by the Town to any full-time employee upon written request by said employee, providing said employee does not accept employment elsewhere or become self-employed. **No benefits shall accrue to the employee while taking a leave of absence.**
- B. The employee to whom leave of absence has been granted shall be entitled at the expiration of the time on such leave to be reinstated if qualified to the position in which he was employed at the time the leave was granted. without loss of seniority. Any leave of absence shall be requested in writing specifically stating the reasons for such leave and the starting and ending dates.

## **11. Miscellaneous**

?????????????

## **12. Employee Policies addendums**

**TOWN OF RUSSELL**



## **POLICIES AND RULES**

Date December 9, 2005

Policy Number1

### **SUBJECT – IDLING OF TOWN VEHICLES & EQUIPMENT**

Effective Date December 9, 2005

Town vehicles and equipment are not to be left idling while parked.

Warm-up time for hydraulics and engines will only be for the time necessary to move and/or operate the equipment.

This policy was adopted by the Town Board at the Regular Town Board meeting held November 1, 2005.

## **TOWN OF RUSSELL POLICIES AND RULES**

Date December 9, 2005

Policy Number2

### **SUBJECT – PARKING TOWN EQUIPMENT IN GARAGE**

Effective Date December 9, 2005

Town vehicles and equipment are to be parked in the Town Garage after working hours. There are no exceptions to this rule.

The plow truck parked on the same side of the garage with the loader is to have the plow removed prior to parking in the garage.

This policy was adopted by the Town Board at the Regular Town Board meeting held November 1, 2005.

## **TOWN OF RUSSELL POLICIES AND RULES**

Date December 9, 2005

Policy Number3

**SUBJECT – PURCHASING OF CERTAIN SUPPLIES AND MATERIALS**

Effective Date            December 9, 2005

Supplies and materials from the following vendors may not be purchased without authorization of the Town Chairman or Town Board.

KAR Products – Barnes Distribution  
Lawson Products  
MARC - Mid America Research Chemical Inc.  
J B Distributing – Gillund Enterprises

When supplies or materials are required from these vendors, a written request will be provided to the Clerk on a form authorized by the Town Board. The Town Board will determine what supplies or materials will be purchased.

The Town Clerk will inform these vendors that supplies and materials may only be ordered with a Town of Russell Purchase Order.

This policy was adopted by the Town Board at the Regular Town Board meeting held November 1, 2005.

**TOWN OF RUSSELL  
POLICIES AND RULES**

Date    December 9, 2005

Policy Number4

**SUBJECT – PERSONAL USE TOWN EQUIPMENT-BUILDINGS-TOOLS**

Effective Date            December 9, 2005

**Town Equipment, Tools & Vehicles** – Town vehicles and equipment are not to be used for any personal use or benefit.

**Town Garage, Buildings, and Property** – The Town garage, buildings, and property are not to be used for repairs and/or service to personal vehicles or equipment or for the purpose of doing work for others not directly related to the Town of Russell.

**Non Authorized Individuals** – No person shall use Town property unless it is directly for the benefit of the Town of Russell.

This policy was adopted by the Town Board at the Regular Town Board meeting held November 1, 2005.

## **TOWN OF RUSSELL POLICIES AND RULES**

Date March 6, 2006

Policy Number 5

### **SUBJECT – START TIMES WINTER PLOWING**

Effective Date December 13, 2005

Hours of Work – When plowing of snow is necessary following an over night snow fall, employees are to report to work a 4:00 a.m. This will facilitate town residents and school buses having plowed and sanded roads for the morning commute.

Normal Work Day Hours – Days employees report to work at 4:00 a.m. the regular shift will be 4:00 a.m. to 12:30 p.m. if all plowing and sanding can be accomplished within the regular hours of work.

Hours of Work (No plow days) – Regular hours of work will be 7:00 a.m. to 3:30 p.m.

This policy was adopted by the Town Board at the Regular Town Board meeting held December 13, 2005.

## **TOWN OF RUSSELL POLICIES AND RULES**

Date March 6, 2006

Policy Number 6

### **SUBJECT – DAILY TIME SLIP REPORTING**

Effective Date February 16, 2006

Preparation of Time Slips – Time slips are to be **completed daily** and **filed daily** in the clerk's office in the designated file slot.



The purpose of this policy to provide for accurate reporting of daily work activities.

This policy was adopted by the Town Board at the Regular Town Board meeting held February 16, 2006.

## **TOWN OF RUSSELL POLICIES AND RULES**

Date May, 2013

Policy Number 7

### **SUBJECT – DISAPLINARY POLICY**

Effective Date May 14, 2013

Employees subject to disciplinary action for job performance issues shall be afforded the following steps. Dependent upon the nature of the performance issue, discipline may start at a step 2, 3 or 4.

Step 1 – Verbal warning to employee that their action and/or in action are in violation of Town and/or work place procedures or State of Federal Laws. A verbal warning is to be documented and placed in the employees file. The employee must agree to correct their action(s).

Step 2 – Written warning to employee that their action and/or in action are in violation of Town and/or work place procedures or State of Federal Laws. Typically follows a second occurrence of a violation of a prior Verbal Warning. A written warning is to be documented, a copy given to the employee and placed in the employees file. The employee must agree to correct their action(s).

Step 3 – Day Off Without Pay to employee that their action and/or in action are in violation of Town and/or work place procedures or State of Federal Laws. Typically follows a third occurrence of a violation of a prior Verbal Warning. A day off without pay is to be documented, a copy given to the employee and placed in the employees file. The employee must agree to correct their action(s) prior to returning to work.

Step 4 – Termination. An employee may be terminated for failure to correct prior work performance issues as agreed to or for gross negligent actions relating to job

performance. Termination is to be documented, a copy given to the employee and placed in the employees file.

The purpose of this policy to provide for a positive method of correcting employee job performance issues.

This policy was adopted by the Town Board at the Regular Town Board meeting held May 14, 2013.

## **TOWN OF RUSSELL POLICIES AND RULES**

Date May, 2013

Policy Number 8

### **SUBJECT – Grievance Procedure (Non-union employees)**

Effective Date May 14, 2013

**Purpose:** This grievance procedure is adopted pursuant to s. 66.0509(1m), Wis. Stat., and is intended to provide a timely and orderly review of disputes regarding: a) employee terminations, b) employee discipline, and c) workplace safety.

#### **Definitions for terms used in this document:**

**"Days"**: means calendar days, excluding legal holidays as defined in s. 995.20, Wis. Stat.

**"Discipline"**: means any employment action that results in disciplinary suspension without pay, disciplinary reduction in pay or other benefits, disciplinary demotions and terminations. The term "discipline" does not include verbal notices or reminders, written reprimands, performance evaluations, documentation of employee acts and/or omissions in an employment file, non-disciplinary demotions, non-disciplinary adjustments to compensation or benefits, actions taken to address job performance such as establishment of a performance improvement plan or job targets; placing an employee on paid leave pending an internal investigation; or other personnel actions taken by the employer for non-disciplinary reasons.

**"Hearing Officer"**: means the impartial hearing officer required pursuant to s. 66.0509(1m)(d)2, Wis. Stat. The hearing officer selected by the town board is (insert name and/or title of person(s) town board has selected to serve as the hearing officer such as: a lawyer, a professional mediator/arbitrator, a retired judge, or other qualified individual. The hearing officer shall not be an employee of the town)\_\_\_\_\_.



**"Termination"**: means a discharge from employment for rule violations, poor performance, acts detrimental to the employer or other acts of misconduct. The term "termination" does not include: a voluntary quit, completion of seasonal employment, completion of temporary assignment, completion of contract, layoff or failure to be recalled from layoff at the expiration of the recall period; retirement, job abandonment ("no call, no show" or other failure to report to work); or termination of employment due to medical condition, lack of qualification or license, or any other cessation of employment not involving involuntary termination.

**"Workplace Safety"**: means any alleged violation of any standard established under state law or rule or federal law or regulation relating to workplace safety.

**Process and Timelines:**

1. The employee must file a written grievance with the town clerk within 10 days of the termination, discipline or actual or reasonable knowledge of the alleged workplace safety issue. So that an earnest effort can be made to resolve the matter informally, the grievant must discuss the issue with his/her immediate supervisor prior to filing the written grievance. However, in the case of a termination, such a meeting is not required. Grievance forms may be obtained from the clerk. The town clerk shall inform the employee's immediate supervisor and the town chair about receipt of the written grievance as soon as practicable.
2. The employee's immediate supervisor will meet with the grievant within 10 days of receipt of the written grievance. The supervisor will provide the grievant with a written response within 10 days of the meeting. A copy of the supervisor's response shall be filed in the clerk's office. If no one has been designated the employee's immediate supervisor, the employee will meet with the town chair who shall then provide the written response.
3. The employee may request an appeal to the hearing officer by filing a written request with the town clerk within 10 days of receiving the written response. The town clerk shall notify the town chair and employee's supervisor about the filing of the request for a hearing as soon as practicable. The town will work with the hearing officer and grievant to schedule a mutually agreeable hearing date.
4. The hearing officer shall provide the employee and employee's supervisor with a written decision no later than 30 days after the hearing date. The hearing officer shall also provide the town clerk with a copy of the decision for filing in the clerk's office.
5. The non-prevailing party may file a written request with the town clerk for an appeal to the town board within 10 days of receipt of the hearing officer's decision. The clerk shall notify the town chair about the request as soon as possible. The town board shall decide the matter and issue a written decision within 45 days of the filing of the appeal. The town board may sustain, deny or modify the recommendation of the impartial hearing officer. The decision of the town board shall be final and binding. A copy of the board's decision shall be provided to the employee and filed in the town clerk's office.
6. All timelines may be extended by mutual written agreement of the town board and employee. Without such agreement, a failure of the employee to adhere to any of the specified timelines shall preclude any further consideration of the grievance.



7. If the last day on which an event is to occur is a Saturday, Sunday, or legal holiday, the time limit is extended to the next day which is not a Saturday, Sunday or legal holiday. A grievance or request for an appeal is considered timely if received by the town clerk during normal business hours or if postmarked by 11:59 p.m. on the due date.

8. If the grievance is not answered within the time limits, at any stage, the employee may proceed to the next available step within 7 days.

9. The grievant and town board may mutually agree in writing to waive a step or multiple steps within the procedure.

10. Granting the requested or agreed upon remedy resolves the grievance.

**Grievance Requirements:**

The written grievance must contain:

1. A statement of the pertinent facts surrounding the nature of the grievance.
2. The date the incident occurred or the date the alleged workplace safety concern was discovered.
3. The steps taken to informally resolve the grievance, the individuals involved in the attempted resolution, and the results of such discussion.
4. The specific remedy requested; and
5. A description of the workplace safety rule alleged to have been violated, if applicable.

**Supervisor's Response:**

The supervisor's written response to the employee's written grievance must contain:

1. A statement of the date the meeting between the employee and supervisor was held.
2. A decision as to whether the grievance is sustained or denied.

**Procedure Before the Hearing Officer:** The hearing officer shall define the issues, identifying areas of agreement and identifying the issues in dispute and hear evidence and arguments. The hearing officer will determine whether the town acted in an arbitrary and capricious manner. A decision will not have been arbitrary or capricious if it was made in the best interest of the town. In all cases, the grievant shall have the burden of proof to support the grievance. This process does not involve a hearing before a court of law; thus, the rules of evidence will not be strictly followed. However, no factual findings may be based solely on hearsay evidence.

The hearing officer may require the employee and town to submit materials related to the grievance and witness lists in advance of the hearing in order to expedite the hearing. The hearing officer shall sustain or deny the decision of the employee's supervisor. The hearing officer is not given authority to modify the decision made by the employee's supervisor. The hearing officer is not given authority to grant in whole or in part the specific request of the grievant. Within 30 days after the hearing, the hearing officer will issue a decision in writing indicating the findings and reasons for the decision.

If the hearing officer's decision on any grievance is appealed, only the issues raised in the hearing may be appealed. Issues are not subject to modification in the appeal process.

**Hearing Officer's Decision:**

The hearing officer's written decision must contain:

1. A statement of pertinent facts surrounding the nature of the grievance.
2. A decision as to whether the grievance is sustained or denied, with the rationale for the decision.
3. A statement outlining the timeline to appeal the decision.

**Representation:** Both the employee and the town may be assisted by a representative of their own choosing in person or by teleconference at any point during the grievance process.

**Consolidation:** The employee's immediate supervisor and/or the hearing officer may consolidate grievances where a reasonable basis for consolidation exists.

If more than one employee is grieving the same issue or circumstance, a single grievance form may be used. A group grievance must be signed by all grieving employees and must indicate that it is a group grievance at the first step in the grievance process.

**Costs:** Any expense incurred by an employee in investigating, preparing, or presenting a grievance shall be the sole responsibility of the employee. Each party (employee and employer) shall bear its own costs for witnesses and all other out-of-pocket expenses, including possible attorney fees. The fees of the impartial hearing officer shall be divided equally between the parties with the employee(s) paying half and the employer paying the other half. The fees of the hearing officer will be agreed to by both parties.

**Town of Russell, Bayfield County Employee Grievance Form**

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

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

Employee Contact Information: (provide phone numbers, mailing address, etc.)

\_\_\_\_\_

Grievance Level (check one): (Step 1) Meeting with Immediate Supervisor ☐

(Step 2) Request for Impartial Hearing ☐  
(Step 3) Appeal to Town Board ☐

-----  
**This section to be completed for Step 1 only:** Describe the grievance: state all relevant facts, including time, place of incident being grieved, names of persons involved, steps taken to informally resolve the grievance, etc. Attach additional sheets if needed.

☐ Additional sheets attached

-----  
Describe relief sought:

-----  
Employee's Signature

\_\_\_\_\_  
Date Submitted

For office use only:

Date received: \_\_/\_\_/20\_\_

Clerk's initials: \_\_\_\_\_

**Town of Russell, Bayfield County, Grievance Decision Form**

Name of Employee: \_\_\_\_\_

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

----- Decision:

(Attach additional pages if necessary)

☐ Additional sheets attached

Date Employee Grievance or Request for Hearing/Appeal Received: \_\_\_\_\_

Date of Meeting or Hearing: \_\_\_\_\_

Date of Decision: \_\_\_\_\_

Grievance Level (check one): (Step 1) Meeting with Immediate Supervisor ☐  
(Step 2) Request for Impartial Hearing ☐  
(Step 3) Appeal to Town Board ☐

Date Employee Provided Copy of this Decision: \_\_\_\_\_

Delivery method: \_\_\_\_\_ (U.S. mail, hand delivered, etc.)

\_\_\_\_\_  
Employer or Hearing Officer Signature (title)

The employee may request an appeal to the impartial hearing officer by filing a written request with the town clerk within 10 days of receiving the supervisor's written response. Within 10 days of receipt of the impartial hearing officer's decision, the non-prevailing party may file a written request for an appeal to the town board with the town clerk.

**\*\*\*A copy of this completed form must be provided to the town clerk for record keeping purposes.**

For office use only:

Date received: \_\_/\_\_/20\_\_

Clerk's initials: \_\_\_\_\_

The purpose of this policy to provide for a uniform and unbiased method for employees to grieve issues relating to job performance.

This policy was adopted by the Town Board at the Regular Town Board meeting held May 14, 2013.

