

The COMMON COUNCIL of the City of Tomah met in REGULAR SESSION February 09, 2021 at 6:00 p.m. with Council President Donna Evans presiding in the Municipal Building, 819 Superior Avenue, Tomah WI. Due to COVID-19 concerns, the General Public was able to access the meeting as follows:

Zoom Meeting at: <https://zoom.us/j/7689466740?pwd=dEdLR2hXK0ZYMK1qNU5vNFlwMzdSZz09>

Meeting ID: 768 946 6740 Password: Tomah2020

or

Dial by your location +1 312 626 6799 US (Chicago)

Meeting ID: 768 946 6740 Password: 546782713

Following the Pledge of Allegiance, roll call was taken with the following members present: Evans, Dean Peterson, Lamont Kiefer, Travis Scholze, Jeff Cram, Richard Yarrington, Adam Gigous, and Shawn Zabinski (remote). Absent: Mike Murray. Quorum present. Also present: City Administrator Bradley Hanson, City Clerk Becki Weyer, Treasurer Julia Mann, Senior & Disabled Services Coordinator Pam Buchda, Building Inspector Shane Rolf (remote), Public Works Director Kirk Arity, City Atty. Penny Precour, Public Safety Director/Fire Chief Tim Adler, and Convention & Visitor's Bureau (CVB) Director Tina Thompson.

Adjourn to Closed Session:

Motion by Peterson by, second by Gigous, to adjourn into Closed Session pursuant to Wisconsin State Statute 19.85 (1) (e) deliberating or negotiating the purchasing of public properties regarding the possible relocation of the City's Fire Department from one of many possible sites located along Superior Avenue, and 19.85 (1) (g) conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved regarding: (i.) City acquired and daily used equipment and (ii.) possible litigation from an individual member of the City's leadership team. Motion carried.

Anyone Desiring to Appear Before the City Council:

Dr. Hanson from the Tomah Area School District appeared via Zoom to introduce himself and give a quick update on the School District.

Deb Reid appeared via zoom to let the council know about an All-terrain Vehicle/Utility Task Vehicle (ATV/UTV) Rotary Rally for the Guinness Book of World Records on September 17 and 18, 2021 at Recreation Park. The goal is to set a new world record for the most ATV's in a parade. Reid asked for questions or concerns from the council. This will help to increase tourism to Tomah.

Consent Agenda:

Motion by Yarrington second by Gigous to approve the following Consent Agenda Items:

- December 2020 Cash & Investment Report
- Minutes from January 12, 2021
- Special Event Outdoor Cabaret License Applications from Greater Tomah Area Chamber of Commerce
- Special Beer & Wine Permit Application for Tomah Baseball Club Inc.
- Fire Dept Funds Annual Audit 2020

Motion carried.

Reports:

Mayor: Mayor was not in attendance. Evans gave caution to the community to stay warm and safe and to take care of elderly neighbors in this cold weather. The snow piles are higher near driveways, use caution around and watch for children.

City Clerk: Spring Primary will be held February 16th in the Council Chambers, Matthew Baumgartner started as the part time Deputy City Clerk on February 8th, provided details with the End of the Year Reporting, and working with staff on updating the Tomah City Employee Handbook and a new employment application.

City Administrator: Hanson provided a written report. Hanson reiterated that his goal for the City is bettering the City by revenue generation, saving money, and unifying the City.

Treasurer: The Consent Agenda approved the December 2020 Cash & Investment Report.

Library Director Keller was unable to attend.

Tomah Public Housing & Community Development Block Grant: Muehlenkamp provided a monthly written report. There is a property available at 217 Sumner Avenue. Sealed bids are being accepted through February 26, 2021. Those interested in purchasing should contact Director Muehlenkamp for more information.

Senior & Disabled Services: Coordinator Buchda provided a written monthly report. Information about the 2021 AARP tax preparation is available at the Sr. Center for those who would like to know more. Coordinator Buchda outlined the music programs lined up for the next month. Information is available in the monthly newsletter. Bingo went well for Freezefest.

Planning & Building Inspection: Building Inspector Rolf provided a monthly report and summarized current projects. Copies of permits or plans are available as public record.

Chamber/Convention & Visitors Bureau: The Chamber has received notification that the street closures for Downtown Thursday Nights (DTN) have been approved, the 2021 Area Guide is progressing, their new website is up and running, a local ATV club is creating a map guide and has space available for advertisements for 25 dollars each, assisting the Fire Department with their 150th anniversary event, and the tractor pull is still projected to occur this year.

Committee of the Whole:
"Class A" Liquor License Application for Tomah Mini Mart LLC: Motion by Kiefer, second by Scholze, to approve the Class A Liquor License application for Tomah Mini Mart LLC. Motion carried.

Secondhand Article Dealer License Application for Steel Neal's Welding & Creations:
Motion by Scholze, second by Kiefer to approve the Secondhand Article Dealer License Application for Steel Neal's Welding & Creations. Motion carried.

Taxicab Driver's License Appeal for Christopher Matthew: After a lengthy discussion between the council, Atty. Precour, and Christopher Matthew, Atty. Precour advised Council to postpone action until she can complete her legal research. Motion by Scholze, second by Zabinski to postpone the decision to approve the Taxi license until the next Council meeting. Motion carried.

Conditional Use Permit for Mark Tralmer: Motion by Kiefer, second by Peterson, to approve the Conditional Use Permit for Mark Tralmer to install a wall sign projecting over the public sidewalk at 1101 Superior Ave. Motion carried.

Presentation on Transportation Utility with Ruekert & Mielke & study proposal: Ruekert & Mielke Bridget Margot presented on the implementation of a Transportation Utility for the City.
Motion by Kiefer, second by Yarrington to table this issue until more information is received from Public Works. Motion carried without negative vote.

Complete Hotel Comprehensive Study for Economic Development purposes:
Motion by Kiefer, second by Peterson, to postpone the hotel study until March the 16th Meeting. Motion carried.

Resolution: Tax Incremental Financing District City Internal Loan Interest Payments:
Motion by Yarrington, second by Kiefer to approve the Resolution: Tax Incremental Financing District City Internal Loan Interest Payments. Motion carried without negative vote.

RESOLUTION _____2021-02-09-02

APPROVING THE TRANSFER OF TAX INCREMENTAL FINANCING DISTRICT (TIF OR TID) 9 AND 10, DONOR TIDS, TO TID 8, THE DONEE TID AND THEN TO THE CITY OF TOMAH’S GENERAL FUND, WATER, AND WASTEWATER (SEWER) FUNDS TO ASSIST WITH THE REPAYMENT OF THE CITY’S INTERNAL LOANS TO TID 8

WHEREAS, TIDs are created with the understanding that any and all outstanding debt will have a payment and interest charge established with the debt; and

WHEREAS, there is no exception to TID 8 regarding this requirement; and

WHEREAS, according to the Board of Commissioners of Public Lands on February 1, 2021 the interest rate for new loans was at “4.00%” for loans with a repayment of 11 – 20 years; and

WHEREAS, the priorities of TID 8, or any other TID is to (1) repay the principal and interest of any debt and (2) complete projects within the TID to ensure its economic survivability; and

WHEREAS, the City of Tomah provides these guidelines for TID repayments from any current or future created TIDs (1) repay the principal and interest of any non-city funded loans, (2) pay the interest for any City funded loans, (3) complete projects within the TID to ensure its economic survivability, and (4) repay any internal City loans principal with a priority to the General Fund, then any other funds with the lowest amount first; and

WHEREAS, the aforementioned interest payments shall be calculated on the December 31 balances of the previous year as determined by the City’s appointed Auditor for apportionment in the City’s appropriate funds where the internal loans originated from;

NOW THEREFORE, BE IT RESOLVED that the City of Tomah Council agrees and approves the transfer of funds as described herein as interest payments from TID 8 December 31, 2019 ending balance at an interest rate of 3.5% and directs City staff and Auditor to use these funds for in the following manner within the 2020 fiscal year:

- General Fund principal loan of \$45,145.00 @ 3.5% interest: \$ 1,580.08
- Water Services Fund principal loan of \$70,822 @ 3.5% interest: \$ 2,478.77
- Wastewater Fund principal loan of \$2,499,506 @ 3.5% interest: \$ 87,482.71

NOW THEREFORE, BE IT further RESOLVED in the event TID 8 is unable to make these payments, then the interest payments shall be added to the principal of each internal outstanding loan.

PASSED AND APPROVED by the City of Tomah Council, Monroe County, Wisconsin this 9th day of February, 2021.

MIKE MURRAY, MAYOR

ATTEST: REBECCA WEYER, CITY CLERK

Resolution: COVID-19 Vacation Coverage Buy Back:
Motion by Cram, second by Gigous, to approve the Resolution: COVID-19 Vacation Coverage Buy Back. Motion carried without negative vote.

RESOLUTION 2021-02-09-03

APPROVING THE OPPORTUNITY FOR CITY EMPLOYEES TO RELINQUISH EARNED VACATION TIME UP TO ONE WORK WEEK OF 40 HOURS OR EQUIVALENT TO HALF A PAYROLL PERIOD FOR THEIR CURRENT COMPENSATION RATE FOR ALL EMPLOYEES DUE TO COVID-19 RESTRICTIONS AND INABILITY TO USE ALL OF THEIR TIME AS REQUIRED BY CURRENT POLICY

WHEREAS, 2020 was a unique and trying year with the outbreak of COVID-19; and

WHEREAS, many employees were unable to take their required amount of vacation due to the nature of public employees’ and their designated “essential workers” to ensure the City continued to function; and

WHEREAS, some of those employees are at their capacity and due to scheduling conflicts may not be able to take the required time off prior to their current vacation time; and

WHEREAS, it is in the best interest to provide a one-time opportunity to relieve them of the stress with the possibility losing their earned vacation due to circumstances beyond their control, which also came at the City’s benefit to ensure the City was able to provide the services needed by the City’s residents as many were now at home for school and work; and

WHEREAS, when personal time off benefits are used by one employee, some departments have to ensure adequate coverage, thereby nearly 80% of those covering staff members are being compensated at overtime rates;

NOW THEREFORE, BE IT RESOLVED that the City of Tomah Council agrees and approves the one-time benefit for all permanent full-time employees for up to 40- hours of vacation time at their regular rate of compensation, which must be completed no later than April 1, 2020.

PASSED AND APPROVED by the City of Tomah Council, Monroe County, Wisconsin this 9th day of February, 2021.

MIKE MURRAY, MAYOR

ATTEST: REBECCA WEYER, CITY CLERK

Resolution to assign Crossing Guard duties to the Tomah Area School District:
Motion by Scholze, second by Yarrington, to refer this issue to the Joint City/School Planning Committee. Motion carried.

Resolution Amending the City of Tomah Flexible Benefits Plan: Motion by Gigous, second by Peterson, to approve the Resolution Amending the City of Tomah Flexible Benefits Plan. Motion carried.

Resolution No: 2021-02-09-04

FLEXIBLE BENEFITS PLAN CONSOLIDATED APPROPRIATIONS ACT (CAA) AMENDMENT

ARTICLE I PREAMBLE

1.1 **Adoption and effective date of amendment.** The Employer adopts this Amendment to The City of Tomah Flexible Benefits Plan (the “Plan”). The sponsor intends this Amendment as good faith compliance with the requirements of these provisions. This Amendment shall be effective on or after the date the Employer elects in Section 2.1 below.

1.2 **Supersession of inconsistent provisions.** This Amendment shall supersede the provisions of the Plan to the extent those provisions are inconsistent with the provisions of this Amendment.

1.3 **Construction.** Except as otherwise provided in this Amendment, any reference to "Section" in this Amendment refers only to sections within this Amendment and is not a reference to the Plan. The Article and Section numbering in this Amendment is solely for purposes of this Amendment, and does not relate to any Plan article, section, or other numbering designations.

ARTICLE II ELECTIONS

2.1 **Effective Date.** The provisions of this Amendment, unless otherwise indicated are effective as of January 1st, 2021 (the “Effective date”).

2.2 **H.R. 133 Consolidated Appropriations Act Amendment(s).** The Employer hereby amends the Plan as follows:

Carry Forward Rule for Dependents who Aged Out During Pandemic

On December 27, 2020, H.R. 133 Consolidated Appropriations Act was signed into law, impacting section 125 cafeteria plans. This guidance is designed to provide temporary flexibility for employers and employees and assist with the National response to the 2019 Novel Coronavirus outbreak (COVID-19).

Effective as of the effective date, the Employer amends their plan to allow for reimbursement out of Dependent Care Flexible Spending Arrangements for dependents up to a maximum age of 13 (increased from 12) for any dependent who attained age 13 during the last plan year where the participant enrolled during regular open enrollment in a Daycare Flexible Spending Arrangement by January 31, 2020. And for any remaining funds carried forward into the subsequent plan year.

1) In general-In the case of any eligible employee, section 21(b)(1)(A) of the Internal Revenue Code of 1986 shall be applied by substituting “age 14” for “age 13” for purposes of determining the dependent care assistance which may be paid or reimbursed with respect to such employee under the dependent care flexible spending arrangement referred to in paragraph (3)(A) with respect to such employee during—

(A) the plan year described in paragraph (3)(A), and

(B) in the case of an employee described in paragraph (3)(B)(ii), the subsequent plan year.

- (2) Application of subsequent plan year limited to unused balance from preceding plan year. Paragraph (1)(B) shall only apply to so much of the amounts paid for dependent care assistance with respect to the dependents referred to in paragraph (3)(B) as does not exceed the unused balance described in paragraph (3)(B)(ii).
- (3) Eligible Employee. For purposes of this section, the term “eligible employee” means any employee who—
- (A) is enrolled in a dependent care flexible spending arrangement for the last plan year with respect to which the end of the regular enrollment period for such plan year was on or before January 31, 2020, and
- (B) has one or more dependents (as defined in section 152(a)(1) of the Internal Revenue Code of 1986) who attain the age of 13—
- (i) during such plan year, or
- (ii) in the case of an employee who (after the application of this section) has an unused balance in the employee’s account under such arrangement for such plan year (determined as of the close of the last day on which, under the terms of the plan, claims for reimbursement may be made with respect to such plan year), the subsequent plan year.

Carryover of Unused Funds in Health and Dependent Care Flexible Spending Arrangements for 2020 and 2021 Plan Years.

On December 27, 2020, H.R. 133 Consolidated Appropriations Act was signed into law, impacting section 125 cafeteria plans. This guidance is designed to provide temporary flexibility for employers and employees and assist with the National response to the 2019 Novel Coronavirus outbreak (COVID-19).

Effective as of the effective date, the Employer amends their plan to allow the carryover of unused funds from plan year 2020 to plan year 2021 and unused funds from plan year 2021 to plan year 2022.

For plan years ending in 2020 and 2021, a plan that includes a health flexible spending arrangement or dependent care flexible spending arrangement shall not fail to be treated as a cafeteria plan under the Internal Revenue Code of 1986 merely because such plan or arrangement permits participants to carryover (similar to the rules applicable to health flexible spending arrangements) any unused benefits or contributions remaining in any such flexible spending arrangement from such plan years to the plan year ending in 2021 and 2022.

These changes permit participants to carryover any unused benefits or contributions remaining in their 2020 and 2021 flexible spending arrangement from such plan year to the subsequent plan year.

The carryover guidance is an extension of coverage that is not HSA compatible, consequently any employee with unused amounts remaining at the end of a plan year or grace period ending in 2020 or 2021 will not be eligible to contribute to an HSA during the extend period (unless the FSA is a limited FSA).

Section 125 Change in Status under the Health or Dependent Care FSA

Effective as of the effective date, the Employer amends their plan to allow for the below change in status flexibility. This is a temporary change effective only for the plan year ending in 2021.

On December 27, 2020, H.R. 133 Consolidated Appropriations Act was signed into law, impacting section 125 cafeteria plans. This guidance is designed to provide temporary flexibility for employers and employees and assist with the National response to the 2019 Novel Coronavirus outbreak (COVID-19). These changes permit, under certain circumstances, prospective changes to health and dependent care FSA elections as follows:

- a) employees may revoke a health FSA election, make a new election, or decrease or increase an existing election on a prospective basis; and
- b) employees may revoke a dependent care FSA election, make a new election, or decrease or increase an existing election on a prospective basis.

Employers are not required to allow unlimited election changes but may determine the extent to which such changes are permitted and applied. Any change allowed shall not permit a revocation or decrease in election below the amount already disbursed.

This amendment has been executed this ____9th____ day of ____February____, 2021__.

Name of Employer: City of Tomah

By: City of Tomah

Senior & Disabled Services Center Contract Agreement with Monroe County
Motion by Yarrington, second by Cram, to approve the Senior & Disabled Services Center Contract Agreement with Monroe County. Motion carried.

Bid Approval for Automated Garbage Totes:
Motion by Gigous, second by Scholze to approve the purchase of 3,000 totes in the amount of \$154,125.00 to complete the rollout of the two-tote automated garbage and recycling system for the City. Motion carried.

Request for Approval to purchase materials to repair Buckley Park Scout Cabin:
Motion by Kiefer, second by Yarrington to approve the request to purchase materials to repair the Buckley Park Scout Cabin. Motion carried.

Approval of Replacement of Air Handling Unit
Motion by Gigous, second by Zabinski, to approve the purchase of an air handling unit replacement in the amount of \$172,020.25. Motion carried.

Resolution Authorizing Payment of Monthly Bills:
Motion by Kiefer, second by Scholze, to approve the Resolution Authorizing the Payment of Monthly Bills for January in the amount of \$3,867,382.58. Motion carried without negative vote.

RESOLUTION NO. <u>2021-02-09-05</u>			
RESOLUTION AUTHORIZING PAYMENT OF MONTHLY BILLS			
BE IT RESOLVED by the Common Council of the City of Tomah that the Committee of the Whole has reviewed the monthly bills and recommends the City Council approve said bills as follows:			
1. Pre-Paid Checks 2021	\$ 3,328,888.14	Check #'s 129179-129223	129236-129370
Pre-Paid Checks 2020	\$ 227,011.86		
2. Payroll	\$ 263,165.06	Direct Deposit #'s 62187-62459	
3. Wire Transfers	\$ 28,267.57		
4. Invoices	\$ 20,049.95	Check #'s	129425-129457
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Total:	\$ 3,867,382.58		
Dated this 9th day of February, 2021			
<hr/> Michael Murray, Mayor		ATTEST: <hr/> Rebecca Weyer, City Clerk	

Ehlers information and Presentation on Debt Refinancing
Ehler’s, Inc. Public Finance Advisors’ Dave Ferris appeared via Zoom to present information on Debt Refinancing in the City. Ferris will return additional numbers to Dir. Arity after he receives additional information. City Admin. Hanson requested the council approve Ehlers to continue with the refinancing of City debt and close the sale on Tuesday February 23rd 2021 at a 6:30 pm. special meeting.
Motion by Scholze, second by Kiefer to postpone the approval and finalization of Debt refinancing until Tuesday, February 23, 2021 at 6:30 p.m.

Adjourn to Closed Session:
No need to adjourn for further closed session items.

Action on Closed Session:
No action needed on closed session items.

Motion by Kiefer, second by Gigous, to adjourn. Motion carried. Meeting adjourned at 8:26 p.m.

Respectfully,

Rebecca Weyer
City Clerk, February 11, 2021

Approved 03/17/2021

Donna Evans, City Council President