



AGENDA - City Council Meeting

Monday, February 26, 2024
6:00 p.m.

- 1. CALL TO ORDER – Pledge of Allegiance**
- 2. ROLL CALL – CB, JC, DO, RZ, MW – *Silence Electronic Devices***
- 3. APPROVAL OF MINUTES**
 - January 22, 2024, Regular Meeting
- 4. CONSENT AGENDA – *All items listed under the Consent Agenda, unless removed from the Consent Agenda, shall be approved by a Council motion.***
 - Claims Payable
- 5. ORDINANCES AND RESOLUTIONS**
 - Resolution #5-2024 – Accepting Donations
- 6. OPEN FORUM – *For those not on the agenda, only three (3) minutes are allotted for you to address the council. No City Council action will be taken, although the Council may refer issues to staff for follow-up or consideration at a future meeting.***
 - City Attorney – Matt Gross
- 7. REPORTS**
 - Fire Department
 - Public Works
 - MRWA Water/Wastewater Conference – March 5-7, 2024, St. Cloud
 - Mayor/Council
 - City Clerk/Treasurer
 - MCFOA Conference – March 19-22, 2024, St. Cloud
 - IIMC Conference – May 19-22, 2024, Calgary
- 8. UNFINISHED BUSINESS**
 - Mower
- 9. NEW BUSINESS**
 - 2023 Audit Letter
 - Fire Contracts
 - Park Bathrooms
- 10. MAYOR/COUNCIL ITEMS**
 - March 25 – City Council Meeting
 - April 15 – Board of Appeal & Equalization Meeting 5:00 – 5:30PM
- 11. ADJOURN**

CITY OF MILROY

Regular City Council Meeting Minutes

January 22, 2024

CALL TO ORDER

Acting Mayor Brooks called the meeting to order at 6:00 p.m. and the pledge of allegiance was recited. Present: Council Members Brooks, Olson and Zwach. Also present were Clerk/Treasurer Snyder, Public Works Director Duscher, and Fire Chief Krueger. Guests Present: Kent Miller, Jeff and Sharri VanDeWiele and Sue Thooft(6:25pm)

MINUTES

Motion to approve the December 18, 2023, Regular City Council minutes was made by Zwach, second by Olson. Motion carried.

CONSENT AGENDA

- Claims Payable
- Milroy Fire Relief Gambling Permit

Motion to approve the consent agenda was made by Olson, second by Zwach. Motion carried.

ORDINANCES/RESOLUTIONS

Resolution #1-2024 Annual Designations

Resolution #2-2024 EFT/Automated payments

Resolution #3-2024 City Council Code of Conduct

Resolution #4-2024 Appointing Election Judges

Motion to approve these four resolutions was made by Zwach, second by Olson. Motion carried.

REPORTS & REQUESTS

Fire Chief Krueger went over his report which was included in the packet. The picnic/raffle will be held June 17, 2024, in the Milroy City Park. They will again be applying for a FEMA grant. The department would also like to use some of the Public Assistance funds for a smoke machine and TV. Motion to approve Joe Kern as a new member to the fire department once training is complete was made by Olson, second by Zwach. Motion carried.

Motion to purchase a 55" TV for training was made by Olson, second by Zwach. Motion carried.

Motion to purchase a smoke machine from Heiman Fire for \$805.00 was made by Zwach, second by Olson. Motion carried.

Public Works Director Duscher updated the council on the speed signs, tractor repairs and well #6 repairs. He will be attending the MN Rural Water Conference March 5 – 7, 2024 in St. Cloud.

UNFINISHED BUSINESS

Mower trade/purchase will be tabled until the February meeting due to not having a complete council.

The Earned Safe and Sick Time (ESST) updated policy was reviewed as written. Motion to approve the policy and to update the personnel policy was made by Zwach, second by Olson. Motion carried.

No council members will be attending the Newly Elected Officials training this year.

Implementing a rental ordinance was discussed. No implementation of an Ordinance will be done at this time.

NEW BUSINESS

Hiring a new city attorney was discussed. The proposal from Quarnstrom & Doering was reviewed. Their hourly rate would be \$165.00 with no travel time costs to and from council meetings. The current city attorney Passe & Whitmore charges \$175.00 an hour plus travel time. Motion to approve the hiring Quarnstrom & Doering Law Firm representative Matt Gross was made by Brooks, second by Olson. Motion carried. Mr. Gross will be invited to the February meeting.

MAYOR/COUNCIL ITEMS

- February 19 – President’s Day Observed – City Office Closed
- February 26 – City Council Meeting

ADJOURN

Motion to adjourn the meeting at 6:30 p.m. was made by Zwach, second by Olson. Motion carried.

Approved this 26th day of February 2024.

Betsy Snyder, City Clerk/Treasurer

Combined AP / Payroll Check Register Report - First Independent Bank-1005284

Bank: First Independent Bank-1005284, Status = 'O' OR Status = 'C' OR Status = 'V'

For The Date Range From 1/19/2024 To 2/23/2024

Check # / eCheck ID	Type	AP/PR	Date	Payee	Amount	Status
12471	C	AP	1/22/2024	West Central Communications, INC.	\$32.50	O
12472	C	AP	1/22/2024	Redwood County Attorney's Office	\$218.75	O
12473	C	AP	1/22/2024	NCPERS Group Life Ins.	\$16.00	O
12474	C	AP	1/22/2024	Milroy First Responders	\$500.00	O
12475	C	AP	1/22/2024	Daktronics, INC	\$2,160.00	O
Meadowland Farmers Coop	E	AP	1/22/2024	Meadowland Farmers Coop	\$1,230.97	O
R1732E1	E	PR	1/22/2024	Snyder, Bette	\$1,740.54	O
R1732E63	E	PR	1/22/2024	Duscher, Dean	\$1,620.42	O
R1732E90	E	PR	1/22/2024	Soupir, Sara	\$49.87	O
WEX Health	E	AP	1/22/2024	WEX Health	\$5.50	O
R1734E1	E	PR	2/5/2024	Snyder, Bette	\$1,666.00	O
R1734E63	E	PR	2/5/2024	Duscher, Dean	\$1,651.48	O
R1734E90	E	PR	2/5/2024	Soupir, Sara	\$71.82	O
12476	C	AP	2/7/2024	MN Department of Natural Resources - OMB	\$192.57	O
12477	C	AP	2/7/2024	FCAM	\$206.42	O
12478	C	AP	2/7/2024	Gopher State One-Call	\$50.00	O
12479	C	AP	2/7/2024	Heiman Fire Equipment	\$45.00	O
12480	C	AP	2/7/2024	MN Valley Telephone Co.	\$195.92	O
12481	C	AP	2/7/2024	MCI	\$60.79	O
12482	C	AP	2/7/2024	Otter Tail Power Company	\$1,882.56	O
12483	C	AP	2/7/2024	Running's Supply, INC.	\$137.90	O
12484	C	AP	2/7/2024	Thein Well Co.	\$9,771.02	O
12485	C	AP	2/7/2024	Volunteer Firefighters Benefit Association of MN	\$14.00	O
12486	C	AP	2/7/2024	One Office Solution	\$474.58	O
12487	C	AP	2/7/2024	MARC	\$451.43	O
12488	C	AP	2/7/2024	HAWKINS, INC.	\$357.05	O
12489	C	AP	2/7/2024	City of Milroy	\$158.82	O
12490	C	AP	2/7/2024	Advanced Health, Safety and Security	\$35.00	O
Meadowland Farmers Coop	E	AP	2/7/2024	Meadowland Farmers Coop	\$1,260.64	O
MEDICA	E	AP	2/7/2024	MEDICA	\$3,234.50	O
R1736E1	E	PR	2/19/2024	Snyder, Bette	\$1,649.16	O
R1736E63	E	PR	2/19/2024	Duscher, Dean	\$1,642.77	O
R1736E90	E	PR	2/19/2024	Soupir, Sara	\$59.09	O
					0 Cleared	\$0.00
					33 Outstanding	\$32,843.07
					0 Voided	\$0.00

RESOLUTION 2024-5

**CITY OF MILROY
COUNTY OF REDWOOD
STATE OF MINNESOTA**

**EXPRESSING ACCEPTANCE OF AND APPRECIATION FOR THE GIFTS OF VARIOUS BUSINESSES,
ORGANIZATIONS AND INDIVIDUALS IN SUPPORT OF THE MILROY DIGITAL SIGN**

<u>Organization</u>	<u>Amount</u>
Milroy Lions	\$1,080.00

WHEREAS, the above-listed have presented to the City donations of the stated amounts and have designated that these donations be used for the repairs to the Milroy Digital Sign; and

WHEREAS, the City Council is appreciative of the donations and commends the businesses, organizations and individuals listed for their civic efforts,

NOW, THEREFORE BE IT RESOLVED, by the City Council of the City of Milroy, Minnesota; the donation is hereby accepted and acknowledged with gratitude.

Adopted by the Mayor and Council of the City of Milroy, Minnesota, this 26th day of February 2024.

SIGNED: _____
Megan Weber, Mayor

ATTEST: _____
Betsy Snyder, City Clerk/Treasurer

Milroy FD Update

Council Meeting 02/26/24

1. Need approval to accept Colben Christensen and Nathan Leach as a new member of the Milroy Fire Department. With Colben and Nate joining the department that brings us back up to 21 members, we are allowed 24.
2. The FEMA grant will open at the end of January and stay open till the beginning of March. Betsy and I have been working on this.
3. Need approval to accept the quote labeled Milroy Fire Dept – City. The funding for this quote would come from the fire department city budget. See attachment.
4. Need approval to accept the quote labeled Milroy Fire Dept – Relief. The funding for this quote would come from the Milroy Relief Association. See attachment.
5. Need approval to accept the quote from Knotts Welding & Repair to build us new metal lockers. The funding for this would come from the Milroy Relief Association.
 - a. Attached you will find 3 quotes from Knotts Welding, Alex Air, and Dingus Fire.
 - b. Also, you will find attached the current layout of the fire hall and a new layout when the lockers are in place.
6. Need approval for Country Enterprise in Lucan to make us some name plates for the lockers. They are \$14 a piece and we need 21. A total of \$294.00 The funding for this would come from the Milroy Relief Association. Didn't have formal quote when this was submitted for council.

Milroy Fire Chief

Matt Krueger

WORK ORDER

Date 2-20-24



WHEN PROTECTION MEANS EVERYTHING.

Invoice Order Quote Credit/Return Other

SALESMAN	
Name:	<u>Chris Bornitz</u>
Ph. <u>605-530-8210</u>	E-mail: _____

Heiman Fire Equipment | Federal ID # 42-0955663

25814 Rudolph Ave.
Ph. 605.543.5510
Fax. 605.543.5543 | www.heimanfire.com

CUSTOMER	
Name	<u>Milroy fire Dept- city</u>
Address	_____
City <u>milroy</u>	State <u>mn</u> Zip _____
Ph. _____	E-mail _____
Customer # _____	PO # _____

SHIP TO	<input type="checkbox"/> same as CUSTOMER
Name	_____
Address	_____
City _____	State _____ Zip _____
Contact Name _____	Contact Ph. _____
<input type="checkbox"/> Commercial	<input type="checkbox"/> Residential

Qty Order	Qty Ship	Part Number	Description	Price	Total Amount
6		1500-G2L	dex pro gloce	\$ 125.00	\$ 750.00
24		3370-2164	extrication glove	\$ 26.95	\$ 646.80
6		3702-HD395142	redzone hood	\$ 115.00	\$ 690.00
1		3344-9451	black diamond ruuber	\$ 204.00	\$ 204.00
1		4407-fs-c-001-4	citro squeeze turnout gear cleaner	\$ 30.95	\$ 30.95
3		3702-lp44	id tags 1 by 4 (1 per name)	\$ 45.00	\$ 135.00
				\$	\$ 0.00
				\$	\$ 0.00
				\$	\$ 0.00
				\$	\$ 0.00
				\$	\$ 0.00
				\$	\$ 0.00
				\$	\$ 0.00
				\$	\$ 0.00
				\$	\$ 0.00
				\$	\$ 0.00

Subtotal \$	2,456.75
Shipping & handling	
Tax rate ___% Tax	\$ 0.00
Credit	
TOTAL \$	2,456.75

THIS IS NOT AN INVOICE. ALL INVOICES WILL BE SENT DIRECTLY FROM THE OFFICE.

WORK ORDER

Date 2-20-24



WHEN PROTECTION MEANS EVERYTHING.

Invoice Order Quote Credit/Return Other

SALESMAN	
Name:	<u>Chris Bornitz</u>
Ph. <u>605-530-8210</u>	E-mail: _____

Heiman Fire Equipment | Federal ID # 42-0955663

25814 Rudolph Ave.

Ph. 605.543.5510

Fax. 605.543.5543 | www.heimanfire.com

CUSTOMER	
Name	<u>Milroy fire dept relief</u>
Address	_____
City <u>milroy</u>	State <u>mn</u> Zip _____
Ph. _____	E-mail _____
Customer # _____	PO# _____

SHIP TO	<input type="checkbox"/> same as CUSTOMER
Name	_____
Address	_____
City _____	State _____ Zip _____
Contact Name _____	Contact Ph. _____
<input type="checkbox"/> Commercial	<input type="checkbox"/> Residential

Qty Order	Qty Ship	Part Number	Description	Price	Total Amount
				\$	\$ 0.00
				\$	\$ 0.00
				\$	\$ 0.00
				\$	\$ 0.00
10		2921-90540	SURVIVOR LED	\$ 71.00	\$ 710.00
5		2921-88901	VANTAGE 180	\$ 88.00	\$ 440.00
8		4411-MCR-	GUARDIAN ANGEL - MICRO SERIES	\$ 48.00	\$ 384.00
			red/blue	\$	\$ 0.00
3			nightstick saftety light	\$ 65.00	\$ 195.00
1		3781-CC5-B	COLLAPSIBLE CONES W/BAG	\$ 178.00	\$ 178.00
26		3781-V1000	vest	\$ 22.00	\$ 572.00
26		3781-VPATCH-FD	fire dept panel	\$ 8.95	\$ 232.70
3		3781-A18EG	stop slow	\$ 40.00	\$ 120.00
3		3781-P52	pvc staff	\$ 15.00	\$ 45.00
				\$	\$ 0.00
				\$	\$ 0.00

Subtotal \$	2,876.70
Shipping & handling	
Tax rate ___% Tax	\$ 0.00
Credit	
TOTAL \$	2,876.70

THIS IS NOT AN INVOICE. ALL INVOICES WILL BE SENT DIRECTLY FROM THE OFFICE.



Knott's Welding & Repair

12518 St Hwy 68
Milroy MN 56263

Date	Invoice #
1/29/2024	178

Bill To
Milroy Fire Department

Project

Item	Quantity	Description	Rate	Amount
Shop Labor	25	New Lockers -- Build, Prime, Paint, Install	80.00	2,000.00
Parts	13	2x2x1/8 angle	31.00	403.00
Parts	2	1" pipe for hangers	105.00	210.00
Parts	6	1x1x1/8 angle	20.00	120.00
Parts	12	2" square 1/8 mesh	200.00	2,400.00
			Total	\$5,133.00



Dinges Fire Company

243 E Main St.
 Amboy, IL 61310
 Phone: 815.857.2000
 www.DingesFire.com

Bill To:

Milroy Fire Dept (Milroy, MN)
 C/O: Matt Krueger
 410 Euclid Street
 Milroy, MN 56263

Ship To:

Milroy MN Fire Dept
 410 Euclid Street
 Milroy, MN 56263

Quantity	Item	Description	Price	Total
6	Groves-RRWM-4/24	Wall Mount Locker 4 sections 24" width	\$1,225.00	\$7,350.00

* Sales tax will be applied to customers who have not provided a tax exempt certificate.

Sub Total \$7,350.00

* Quote Created on 06/15/2023. Pricing valid for no more than 30 days, unless noted otherwise.

Shipping TBD

* Financing options may be available. Please contact your sales rep for more information and a payment estimate.

Total \$7,350.00

This is a quotation only. Please do not make payment based off this quotation. An invoice will be sent to you when product is ready for delivery. Contact your local sales representative with any questions or requests.



11897 Co. RD 87 SE
 Alexandria, MN 56308
 Phone: 800-264-2320
 Fax: 320-763-9077
 Email: info@alexairapparatus.com
 Web Site: www.alexairapparatus.com

QUOTE

Date	Customer PO
6/28/2023	

BILL TO
Milroy Fire Department

SHIP TO

S.O. #	Promise Date	Terms	Sales Rep

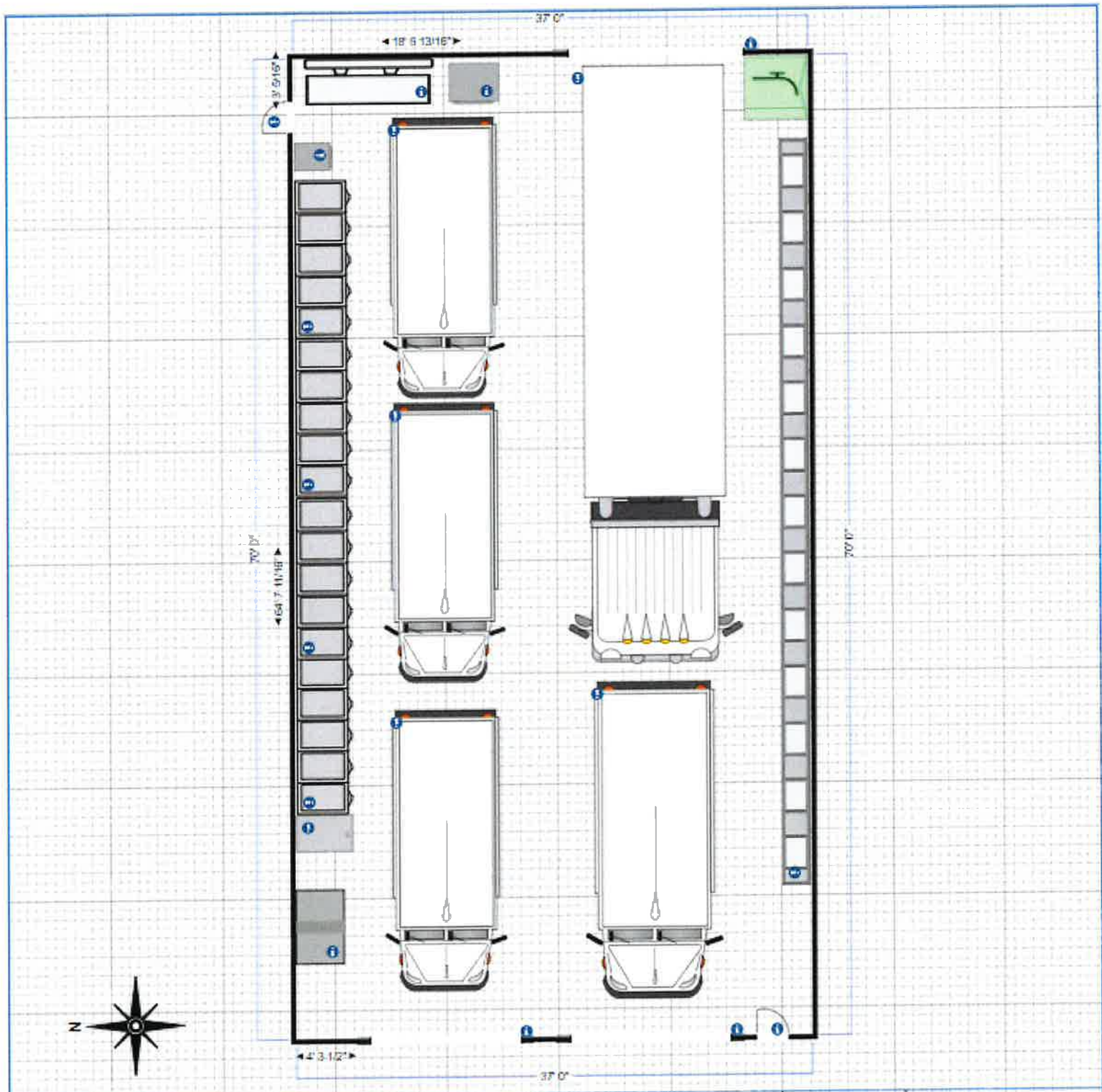
P.O.#	QTY	STOCK ORDER	PART NUMBER	DESCRIPTION	PRICE (Each)	PRICE (Extended)
	4		RRWM-6/24	Groves Red Rack 6- 24" wall mounted lockers	\$1,950.00	\$7,800.00
				plus shipping		

*CUSTOMERS THAT HAVE NOT PROVIDED TAX EXEMPT FORMS WILL BE CHARGED APPLICABLE SALES TAX
 *FREIGHT PREPAID & ADDED
 *F.O.B SHIPPING POINT
 *THIS IS NOT AN INVOICE

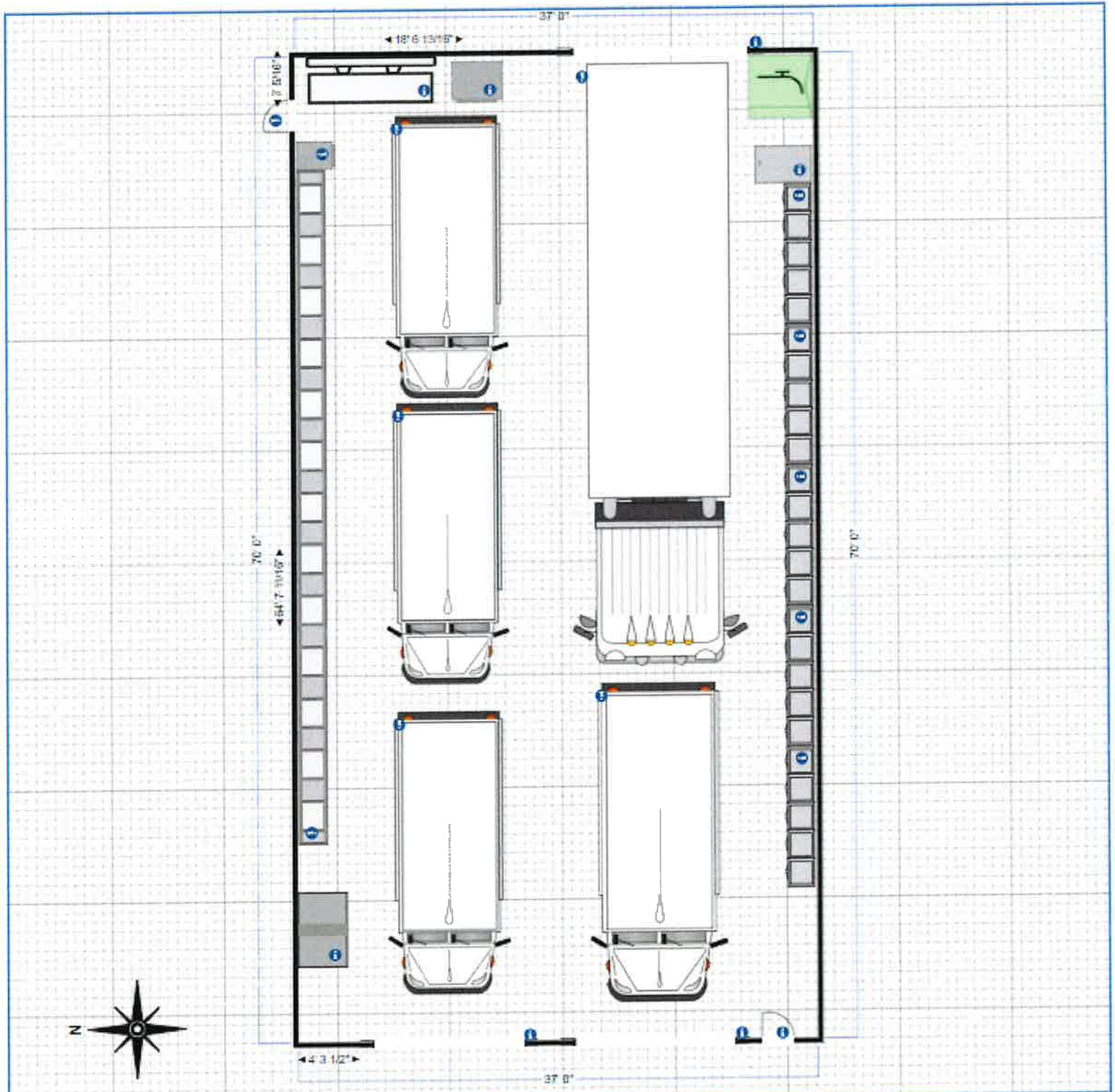
SHIPPING:
 SUB: \$7,800.00
 TAX:
TOTAL: \$7,800.00

 Authorized Signature of Approval





Site:	Milroy Fire Hall	Drawing:	00001	Project:	New Lockers
Title:	Current Layout	Date:	02/21/2024		



Site:	Milroy Fire Hall	Drawing:	00001	Project:	New Lockers
Title:	New Layout	Date:	02/21/2024		

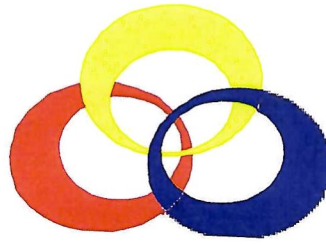
Since I became the Administrative Assistant for MCFOA, there are conferences/training's in which they Pay for me to attend. One of these is the MCFOA conference. Because the city is saving these costs for me to attend the MCFOA conference I would like to attend the 78th IIMC Annual Conference in May in Calgary, Alberta, Canada.

I have included a breakdown of the costs that will be incurred by the city if considered.

MCFOA costs		IIMC costs	
MCFOA Member Registration	\$375	IIMC Member Registration	\$675
Lodging 5 days	\$650	Lodging 4 days	\$715
Mileage	\$173	Mileage (driving w/3 others and splitting the cost) <i>My Expense</i>	\$0
Total	\$1198	Total	\$1390

Thank You for your consideration.

Betsy



Kinner & Company Ltd
Certified Public Accountants

January 2, 2024

City of Milroy
PO Box 9
Milroy, MN 56263

We are pleased to confirm our understanding of the services we are to provide the City of Milroy for the year ended December 31, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the City of Milroy as of and for the year ended December 31, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City of Milroy's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City of Milroy's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Schedule of City's Proportionate Share of Net Pension Liability
- 3) Schedule of City's Contributions
- 4) Notes to the Required Supplementary Information

We have also been engaged to report on supplementary information other than RSI that accompanies the City of Milroy's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other

additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements.

1) Non-Major Governmental Funds Combining Balance Sheet and Combining Statement of Revenues and Expenditures and Changes in Fund Balances

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 GAAP and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 and *Government Auditing Standards* 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.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and will include tests of your accounting records of the City of Milroy and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and Government Auditing Standards, we exercise professional judgment 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 the determination of waste and abuse is subjective, Government Auditing Standards do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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 and *Government Auditing Standards*. 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. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. 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, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Errors, fraudulent financial reporting, management override of controls, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the City or to acts by management or employees acting on behalf of the City.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. 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 significant deficiencies or material weaknesses. 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 and *Government Auditing 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 City of Milroy's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the City of Milroy in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. 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.

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, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

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 your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written 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, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

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

We will provide copies of our reports to the City of Milroy; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Kinner & Company Ltd and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to U.S. Government Accountability Office or its designee, for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Kinner & Company Ltd personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the State of Minnesota and Office of the State Auditor. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

Nathan Kinner is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in March 2024 and to issue our reports no later than June 30, 2024.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$7,500. If you have over \$750,000 in federal spending, and a single audit is required we will have an additional fee. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. 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 City of Milroy's financial statements. Our report will be addressed to those charged with governance of the City of Milroy. 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 issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the City of Milroy is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the City of Milroy 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,

Kinner + Company Ltd.

Kinner & Company Ltd
Certified Public Accountants
Tracy, Minnesota

FIRE PROTECTION AGREEMENT

THIS AGREEMENT was made and entered into this 26th day of February, 2024 by and between the **City of Milroy**, a municipal corporation of Redwood County, Minnesota, and the **Township of Amiret**, a municipal corporation of Lyon County, Minnesota.

WHEREAS, the second party, deeming it advisable to have available for the benefit of the residents of said Township services of the first party's fire department, and the electors of said City leaving pursuant to the law, provided a fund for furnishing of such service and

WHEREAS, the first party has by appropriate action authorized its Mayor and City Clerk/Treasurer to enter into a contract with the second party for the furnishing of said service from April 1, 2024 to March 31, 2025,

NOW, THEREFORE, it is mutually agreed between the parties hereto, that for a period of one year from and after the date hereof, the fire department of the first party will answer any and all fire calls of the residents in the following sections: ½ of 1 and ½ of 12 of Amiret Township and will respond to such calls with suitable fire fighting apparatus manned by at least three members of the fire department, who will render all assistance possible in the saving of life and of property. In consideration of said services, the second party agrees to pay a standby fee of \$150 per section for fire protection, and \$100 per section truck fund savings. The total cost being \$250.

IT IS UNDERSTOOD, and agreed, however, that at times weather and road conditions through various seasons of the year can and no doubt will interfere in the rendering of such service, in which event failure to furnish the service herein agreed upon shall not be taken as a breach of this agreement.

IT IS FURTHER agreed that this contract shall continue to be in effect for a period of not more than one year, with the privilege of canceling by either party with a written notice within 90 days.

IN WITNESS WHEREOF, the respective parties have caused this instrument to be executed by respective officers.

CITY OF MILROY

AMIRET TOWNSHIP

Megan Weber, Mayor

Township Board Chairman

Betsy Snyder, City Clerk/Treasurer

Township Clerk

FIRE PROTECTION AGREEMENT

THIS AGREEMENT was made and entered into this 26th day of February, 2024 by and between the **City of Milroy**, a municipal corporation of Redwood County, Minnesota, and the **Township of Clifton**, a municipal corporation of Lyon County, Minnesota.

WHEREAS, the second party, deeming it advisable to have available for the benefit of the residents of said Township services of the first party's fire department, and the electors of said City leaving pursuant to the law, provided a fund for furnishing of such service and

WHEREAS, the first party has by appropriate action authorized its Mayor and City Clerk/ Treasurer to enter into a contract with the second party for the furnishing of said service from April 1, 2024 to March 31, 2025,

NOW, THEREFORE, it is mutually agreed between the parties hereto, that for a period of one year from and after the date hereof, the fire department of the first party will answer any and all fire calls of the residents in the following sections: 1,2,11,12, 13,14, 23,24,25,26,35,36, of Clifton Township and will respond to such calls with suitable fire fighting apparatus manned by at least three members of the fire department, who will render all assistance possible in the saving of life and of property. In consideration of said services, the second party agrees to pay a standby fee of \$150 per section for fire protection and \$100 per section for truck fund savings. The total cost being \$1800 for fire protection and \$1200 for truck fund savings, for a total of **\$3000**.

IT IS UNDERSTOOD, and agreed, however, that at times weather and road conditions through various seasons of the year can and no doubt will interfere in the rendering of such service, in which event failure to furnish the service herein agreed upon shall not be taken as a breach of this agreement.

IT IS FURTHER agreed that this contract shall continue to be in effect for a period of not more than one year, with the privilege of canceling by either party with written notice within 90 days.

IN WITNESS WHEREOF, the respective parties have caused this instrument to be executed by respective officers.

CITY OF MILROY

CLIFTON TOWNSHIP

Megan Weber, Mayor

Township Board Chairman

Betsy Snyder, City Clerk/Treasurer

Township Clerk

FIRE PROTECTION AGREEMENT

THIS AGREEMENT was made and entered into this 26th day of February, 2024 by and between the **City of Milroy**, a municipal corporation of Redwood County, Minnesota, and the **Township of Gales**, a municipal corporation of Redwood County, Minnesota.

WHEREAS, the second party, deeming it advisable to have available for the benefit of the residents of said Township services of the first party's fire department, and the electors of said City leaving pursuant to the law, provided a fund for furnishing of such service and

WHEREAS, the first party has by appropriate action authorized its Mayor and City Clerk/Treasurer to enter into a contract with the second party for the furnishing of said service from April 1, 2024 to March 31, 2025,

NOW, THEREFORE, it is mutually agreed between the parties hereto, that for a period of one year from and after the date hereof, the fire department of the first party will answer any and all fire calls of the residents in the following sections: 1,2,3,4,5,6,7,8,9,10,11,14,15,16,17 of Gales Township and will respond to such calls with suitable fire fighting apparatus manned by at least three members of the fire department, who will render all assistance possible in the saving of life and of property. In consideration of said services, the second party agrees to pay a standby fee of \$150 per section for fire protection, and \$100 per section truck fund savings. The total cost being \$2250 for fire protection and \$1500 for truck fund savings, for a total of \$3750.

IT IS UNDERSTOOD, and agreed, however, that at times weather and road conditions through various seasons of the year can and no doubt will interfere in the rendering of such service, in which event failure to furnish the service herein agreed upon shall not be taken as a breach of this agreement.

IT IS FURTHER agreed that this contract shall continue to be in effect for a period of not more than one year, with the privilege of canceling by either party with a written notice within 90 days.

IN WITNESS WHEREOF, the respective parties have caused this instrument to be executed by respective officers.

CITY OF MILROY

GALES TOWNSHIP

Megan Weber, Mayor

Township Board Chairman

Betsy Snyder, City Clerk/Treasurer

Township Clerk

FIRE PROTECTION AGREEMENT

THIS AGREEMENT was made and entered into this 26th day of February, 2024 by and between the **City of Milroy**, a municipal corporation of Redwood County, Minnesota, and the **Township of Stanley**, a municipal corporation of Lyon County, Minnesota.

WHEREAS, the second party, deeming it advisable to have available for the benefit of the residents of said Township services of the first party's fire department, and the electors of said City leaving pursuant to the law, provided a fund for furnishing of such service and

WHEREAS, the first party has by appropriate action authorized its Mayor and City Clerk/Treasurer to enter into a contract with the second party for the furnishing of said service from April 1, 2024 to March 31, 2025,

NOW, THEREFORE, it is mutually agreed between the parties hereto, that for a period of one year from and after the date hereof, the fire department of the first party will answer any and all fire calls of the residents in the following sections: ½ of 13, ½ of 14, 23,24,25,26,35,36 of Stanley Township and will respond to such calls with suitable fire fighting apparatus manned by at least three members of the fire department, who will render all assistance possible in the saving of life and of property. In consideration of said services, the second party agrees to pay a standby fee of \$150 per section for fire protection, and \$100 per section truck fund savings. The total cost being \$1050 for fire protection and \$700 for truck fund savings, for a total of \$1750.

IT IS UNDERSTOOD, and agreed, however, that at times weather and road conditions through various seasons of the year can and no doubt will interfere in the rendering of such service, in which event failure to furnish the service herein agreed upon shall not be taken as a breach of this agreement.

IT IS FURTHER agreed that this contract shall continue to be in effect for a period of not more than one year, with the privilege of canceling by either party with a written notice within 90 days.

IN WITNESS WHEREOF, the respective parties have caused this instrument to be executed by respective officers.

CITY OF MILROY

STANLEY TOWNSHIP

Megan Weber, Mayor

Township Board Chairman

Betsy Snyder, City Clerk/Treasurer

Township Clerk

FIRE PROTECTION AGREEMENT

THIS AGREEMENT was made and entered into this 26th day of February, 2024 by and between the **City of Milroy**, a municipal corporation of Redwood County, Minnesota, and the **Township of Underwood**, a municipal corporation of Redwood County, Minnesota.

WHEREAS, the second party, deeming it advisable to have available for the benefit of the residents of said Township services of the first party's fire department, and the electors of said City leaving pursuant to the law, provided a fund for furnishing of such service and

WHEREAS, the first party has by appropriate action authorized its Mayor and City Clerk/ Treasurer to enter into a contract with the second party for the furnishing of said service from April 1, 2024 to March 31, 2025,

NOW, THEREFORE, it is mutually agreed between the parties hereto, that for a period of one year from and after the date hereof, the fire department of the first party will answer any and all fire calls of the residents in the following sections: 19,20, 21,27,28,29, 30,31,32,33,34,35, of Underwood Township and will respond to such calls with suitable fire fighting apparatus manned by at least three members of the fire department, who will render all assistance possible in the saving of life and of property. In consideration of said services, the second party agrees to pay a standby fee of \$150 per section for fire protection, and \$100 per section truck fund savings. The total cost being \$1800 for fire protection and \$1200 for truck fund savings, for a total of \$3000.

IT IS UNDERSTOOD, and agreed, however, that at times weather and road conditions through various seasons of the year can and no doubt will interfere in the rendering of such service, in which event failure to furnish the service herein agreed upon shall not be taken as a breach of this agreement.

IT IS FURTHER agreed that this contract shall continue to be in effect for a period of not more than one year, with the privilege of canceling by either party with a written notice within 90 days.

IN WITNESS WHEREOF, the respective parties have caused this instrument to be executed by respective officers.

CITY OF MILROY

UNDERWOOD TOWNSHIP

Megan Weber, Mayor

Township Board Chairman

Betsy Snyder, City Clerk/Treasurer

Township Clerk

FIRE PROTECTION AGREEMENT

THIS AGREEMENT was made and entered into this 26th day of February, 2024 by and between the **City of Milroy**, a municipal corporation of Redwood County, Minnesota, and the **Township of Westline**, a municipal corporation of Redwood County, Minnesota.

WHEREAS, the second party, deeming it advisable to have available for the benefit of the residents of said Township services of the first party's fire department, and the electors of said City leaving pursuant to the law, provided a fund for furnishing of such service and

WHEREAS, the first party has by appropriate action authorized its Mayor and City Clerk/Treasurer to enter into a contract with the second party for the furnishing of said service from April 1, 2024 to March 31, 2025,

NOW, THEREFORE, it is mutually agreed between the parties hereto, that for a period of one year from and after the date hereof, the fire department of the first party will answer any and all fire calls of the residents in the following sections: all 35 sections of Westline Township and will respond to such calls with suitable fire fighting apparatus manned by at least three members of the fire department, who will render all assistance possible in the saving of life and of property. In consideration of said services, the second party agrees to pay a standby fee of \$150 per section for fire protection, and \$100 per section truck fund savings. The total cost being \$5250 for fire protection and \$3500 for truck fund savings, for a total of \$8750.

IT IS UNDERSTOOD, and agreed, however, that at times weather and road conditions through various seasons of the year can and no doubt will interfere in the rendering of such service, in which event failure to furnish the service herein agreed upon shall not be taken as a breach of this agreement.

IT IS FURTHER agreed that this contract shall continue to be in effect for a period of not more than one year, with the privilege of canceling by either party with a written notice within 90 days.

IN WITNESS WHEREOF, the respective parties have caused this instrument to be executed by respective officers.

CITY OF MILROY

WESTLINE TOWNSHIP

Megan Weber, Mayor

Township Board Chairman

Betsy Snyder, City Clerk/Treasurer

Township Clerk

**CITY OF MILROY
DESIGNATED MONIES**

	2023 Beginning Balances	2023 Expenses	2023 Balances	Projected 2024 Additions
Vehicle/Equipment Replacement	46,704.03	0.00	46,704.03	20,000.00
Sealcoat/Crackfill	117,804.89	0.00	117,804.89	8,000.00
Park Equipment/Improvements/Bathroom Fun Fest for Bathrooms = 3464.44	7,070.39	0.00	7,070.39	500.00
Fitness Equipment Replacement	5,756.14	0.00	5,756.14	1,000.00

	Year Purchased	Recommended	
		Trade Year	
2013 F-150 City Truck	2020	2025	
2012 F-550 Dump/Plow Truck	2016	2026	
2020 MF Compact Mower	2021	2024	
2017 Case IH Tractor	2018	2023	

	Proposed Levy	2022 Street Levy	Tax Abatement Elevator	Final Levy
2020	180,000			165,000
2021	180,000		16,500	175,000
2022	190,000		16,500	180,000
2023	190,000	72,724	16,500	180,000
2024	190,000	100,000	16,500	185,000

ATTORNEY FEES

2013	50.00	Audit Letter
2014	50.00	Audit Letter
2015	50.00	Audit Letter
2016	125.00	Audit Letter & Review Cell Tower Contract
2017	50.00	Audit Letter
2018	50.00	Audit Letter
2019	100.00	Audit Letter & Review Prosecution Contract
2020	150.00	Audit Letter & Tax Deferred Statement
2021	1234.00	Audit Letter & Engineer Easements
2022	180.00	Audit Letter & Trevino Nuisance
2023	1727.18	Audit Letter & USDA paperwork Street Project
TOTAL	3721.18	

Employees will be permitted to use up to four (4) consecutive working days, with pay, as funeral leave upon the death of an immediate family member. This paid leave will not be deducted from the employee's vacation or sick leave balance. Immediate family means spouse, children, parents, grandparents, grandchildren, siblings and spouses of such persons, and shall include parents and siblings of the employee's spouse or any blood relative residing in the same household.

PTO/ESST Leave

Effective January 1, 2024, the State of Minnesota enacted the Earned Sick and Safe Time (ESST) law (Minn. Stat. §§ 181.9445-181.9448). The City will designate the first 48 hours of PTO leave used each calendar year by an employee eligible to accrue PTO as Earned Sick and Safe Time (ESST). If an employee chooses to use the employee's first 48 hours of PTO in a calendar year for reasons other than the ESST-qualifying reasons outlined by statute, the City of Milroy will not provide additional ESST-designated PTO hours. Employees who wish to preserve their ESST-designated PTO specifically for the ESST purposes outlined by law are responsible for managing their own PTO usage to ensure their 48 hours of ESST-designated PTO are available to be used for ESST purposes throughout the course of the calendar year when requested by the employee. The statutory reasons for which ESST may be used are set forth in Minn. Stat. § 181.944. While an employee may use any available PTO hours the employee has for an ESST purpose, the employee will not be provided with additional ESST-designated PTO hours once the employee's available 48 hours have been exhausted each calendar year. Employees who do not use all of their 48 hours of ESST-designated PTO in a calendar year will be allowed to carry over their unused ESST-designated PTO into the next calendar year, up to a maximum accumulation of 80 hours of ESST-designated PTO.

PTO leave can be used for any reason, subject to existing request and approval procedures. As with all paid time off programs, the city needs to ensure that service to the public and work requirements are not adversely impacted.

(a) Medical Certification

Good attendance is an essential job function for all city employees. If unplanned absences are excessive, a doctor's certification may be required. The physician's certification is to state the nature and duration of the illness or injury and verify that the employee is unable to perform the duties and responsibilities of his/her position. A statement attesting to the employee's ability to return to work and perform the essential functions of the job and a description of any work restrictions may also be required before the employee returns to work.

(b) Accrual Rates for PTO leave

Years of Service	Annual Accrual Rates
Year 1	1.5 hours per pay period
Years 2-5	4 hours per pay period
Years 6-8	6 hours per pay period
Years 9-12	8 hours per pay period
Years 13-17	10 hours per pay period
Year 18+	12 hours per pay period

PTO will not accrue during unpaid leaves. Regular part-time employees will accrue PTO leave on a prorated basis based on regular hours worked. Employees can carry over any annual leave up to two times the amount earned in a year.

(c) Returning to Work After a Medical Absence

After a medical absence, a physician's statement may be required on the employee's first day back to work, indicating the nature of the illness or medical condition and attesting to the employee's ability to return to work and safely perform the essential functions of the job with or without reasonable accommodation.

Any work restrictions must be stated clearly on the return-to-work form. Employees who have been asked to provide such a statement may not be allowed to return to work until they comply with this provision. Sick leave may be denied for any employee required to provide a doctor's statement until such a statement is provided.

The city has the right to obtain a second medical opinion to determine the validity of an employee's workers' compensation or sick leave claim, or to obtain information related to restrictions or an employee's ability to work. The city will arrange and pay for an appropriate medical evaluation when it has been required by the city.

(d) Severance Pay