

City of Nekoosa

951 Market Street
Nekoosa, WI 54457
(715) 886-7877
(715) 886-7901 – Fax
www.cityofnekoosa.org

Joseph Rusch II, City Clerk

Committee: Ways & Means

Date of Meeting: Tuesday, July 14, 2020

Location: Council Chambers

Time: 6:30 p.m.

Agenda:

1. Audit Bill List.
2. License applications
3. Donations / Seminars / Conferences / Equipment / Meetings.

Date Posted: 7-9-2020

Committee Chairperson: Adam Buehring
Home Phone: 715-697-2054
Work Phone:

Nekoosa Common Council

Dan Carlson, Mayor

Alderspersons: Ward 1: Larry Krubsack Brian Krubsack
Ward 2: Mike Kumm Adam Buehring
Ward 3: Kurtis Bredda Dan Downing
Ward 4: Garrett Kuhn Brad Hamilton

Common Council Agenda

Date of Meeting: Tuesday, July 14, 2020

Location: Council Chambers

Time: 7:00 p.m.

Call to order

Roll Call

Approval of Previous Common Council Minutes

Treasurer's Report

Citizen's Forum (10 Minute Limit-Except by Council Consent)

2019 Audit Report – Hawkins Ash CPAs (Via Zoom Video)

Committee Reports:

Planning Commission: Proposed changes to Conditional Use Permit Ordinance and Schedule Public Hearing for 7-21-2020.

Ways & Means: License Applications, Audit Bill List, Donations/Seminars/Conferences/Training/Equipment/Meetings.

Public Works: Safe Routes to School Resolution, Sewer Connection for School District Restroom/Concession building, painting City Office/Safety Center building Doors, City Office/Safety Center entrance and parking lot plans, Painting WWTP Clarifier, Freeman Boat Launch Fishing Piers, Building up Riverside Park to help with runoff, Seminars/Conferences/Training/Equipment/Meetings

Public Safety: Bow Hunting in City Limits, Ambulance Service Calls, Ambulance Dept administration of discipline, Seminars/Conferences/Training/Equipment/Meetings

Property Recreation & Human Affairs: WISCO Tree Team Developer Agreement, Proceed with Community Development block grant for Nutrativa Global, Gabreol Lane vacation request, Certified Survey Map for lot on Wood Ave, Selling Lot on 1st Street, Nekoosa School District/YMCA Summer Recreation Program, Seminars/Conferences/Training/Equipment/Meetings

Wage & Salary: Municipal Judge Salary, North Shore Bank Health Reimbursement Acct for retirees, adopt Security Document and adding to hand book, 2020-2022 Nekoosa Fire Wages

Old Business:

New Business:

2020 Ambulance Service Rates

Ordinance 605 – Amend Intoxicating Liquor and Fermented Beverage (City Tax and Claims)

Police Chief's Monthly Report

Code Enforcement Officer Monthly Report

City of

NEKOOSA

Joseph M. Rusch II, City Clerk

Public Works Director Monthly Report
Ambulance Dept. Monthly Report
Fire Dept. Monthly Report
Building Inspector Monthly Report
Community Center Monthly Report
Airport Commission Monthly Report
Approval of claims
Any other issue as provided by law
Adjournment

CITY OF NEKOOSA, WISCONSIN

**SUMMARY FINANCIAL REPORT
WITH INDEPENDENT AUDITORS'
REPORT**

DECEMBER 31, 2019

CITY OF NEKOOSA, WISCONSIN

SUMMARY FINANCIAL REPORT

CONTENTS

DECEMBER 31, 2019

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7	Statement of Revenue, Expenditures, and Fund Equity
8	Other Financial Information

INDEPENDENT AUDITORS' REPORT

To the Common Council
City of Nekoosa, Wisconsin

The accompanying summary financial statements of the City of Nekoosa, Wisconsin (the "City") as of and for the year ended December 31, 2019, and the related notes, as listed in the table of contents, are derived from the audited basic financial statements of governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Nekoosa, Wisconsin as of and for the year ended December 31, 2019, and the related notes, which collectively comprise the City's basis financial statements. We expressed an unmodified audit opinion on those audited financial statements in our report dated May 29, 2020.

The summary financial reports do not contain all the disclosures required by accounting principles generally accepted in the United States of America. Reading the summary financial reports, therefore, is not a substitute for reading the audited financial statements of the City.

Management's Responsibility for the Summary Financial Reports

Management is responsible for the preparation of the summary financial reports on the basis described in the other financial information.

Auditors' Responsibility

Our responsibility is to express an opinion about whether the summary financial reports are consistent, in all material respects, with the audited financial statements based on our procedures, which were conducted in accordance with auditing standards generally accepted in the United States of America. The procedures consisted principally of comparing the summary financial reports with the related information in the audited financial statements from which the summary financial reports have been derived, and evaluating whether the summary financial reports are prepared in accordance with the basis described in the other financial information.

Opinion

In our opinion, the summary financial reports of the City of Nekoosa, Wisconsin as of and for the year ended December 31, 2019, referred to above are consistent, in all material respects, with the audited financial statements from which they have been derived, on the basis described in the other financial information.

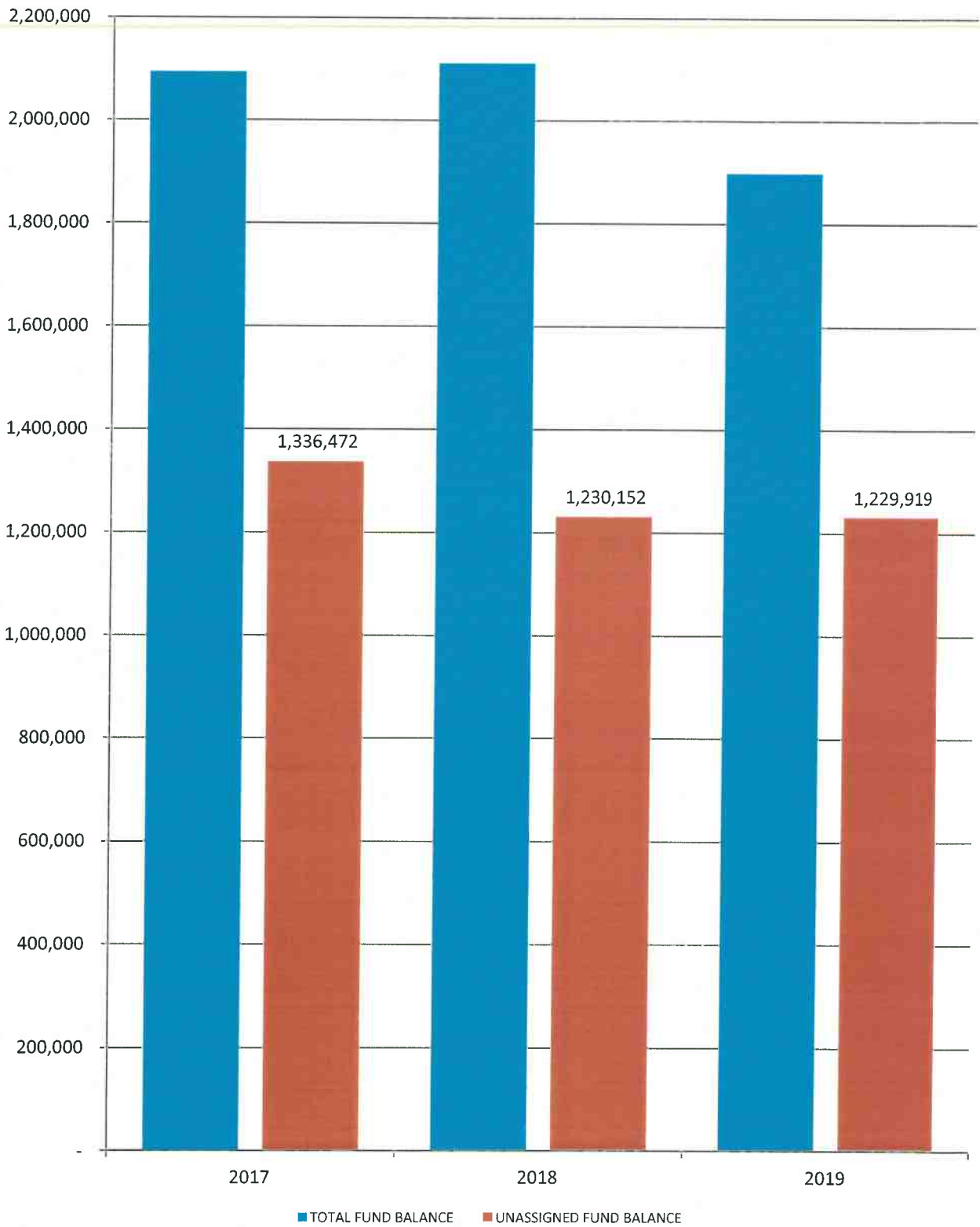
Hawkins Ash CPAs, LLP

La Crosse, Wisconsin
May 29, 2020

CITY OF NEKOOSA, WISCONSIN
COMBINED BALANCE SHEET

<u>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u>	DECEMBER 31,	
	2019	2018
ASSETS		
Cash and investments	\$ 4,332,577	\$ 4,471,397
Restricted cash	283,468	252,148
Receivables		
Taxes	2,094,896	2,572,009
Special assessments	10,841	16,712
Customers and other	262,017	234,385
Interfund	9,453,139	8,667,415
Loan	295,423	306,286
Inventories and prepaids	23,081	19,291
Capital assets, less accumulated depreciation	14,304,671	14,521,029
Net pension asset	-	33,827
TOTAL ASSETS	31,060,113	31,094,499
DEFERRED OUTFLOWS OF RESOURCES		
Wisconsin Retirement System pension	142,389	65,535
Wisconsin Retirement System LRLIF	3,244	2,220
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 31,205,746	\$ 31,162,254
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND EQUITY</u>		
LIABILITIES		
Payables	\$ 156,750	\$ 158,391
Accrued interest expense	51,446	53,427
Interfund payables	9,453,139	8,667,415
Unearned revenue	295,423	306,286
Due to other governments	1,145,931	1,593,173
Long-term debt	5,596,186	5,937,727
Net pension liability	62,228	8,645
TOTAL LIABILITIES	16,761,103	16,725,064
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - tax roll	2,086,158	2,070,828
Wisconsin Retirement System pension	72,642	67,520
Wisconsin Retirement System Lrlif	2,689	122
TOTAL DEFERRED INFLOWS OF RESOURCES	2,161,489	2,138,470
EQUITY		
Net position	6,178,427	6,202,733
General fund balance	1,898,758	2,111,484
Other fund balances	4,205,969	3,984,503
TOTAL EQUITY	12,283,154	12,298,720
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND EQUITY	\$ 31,205,746	\$ 31,162,254

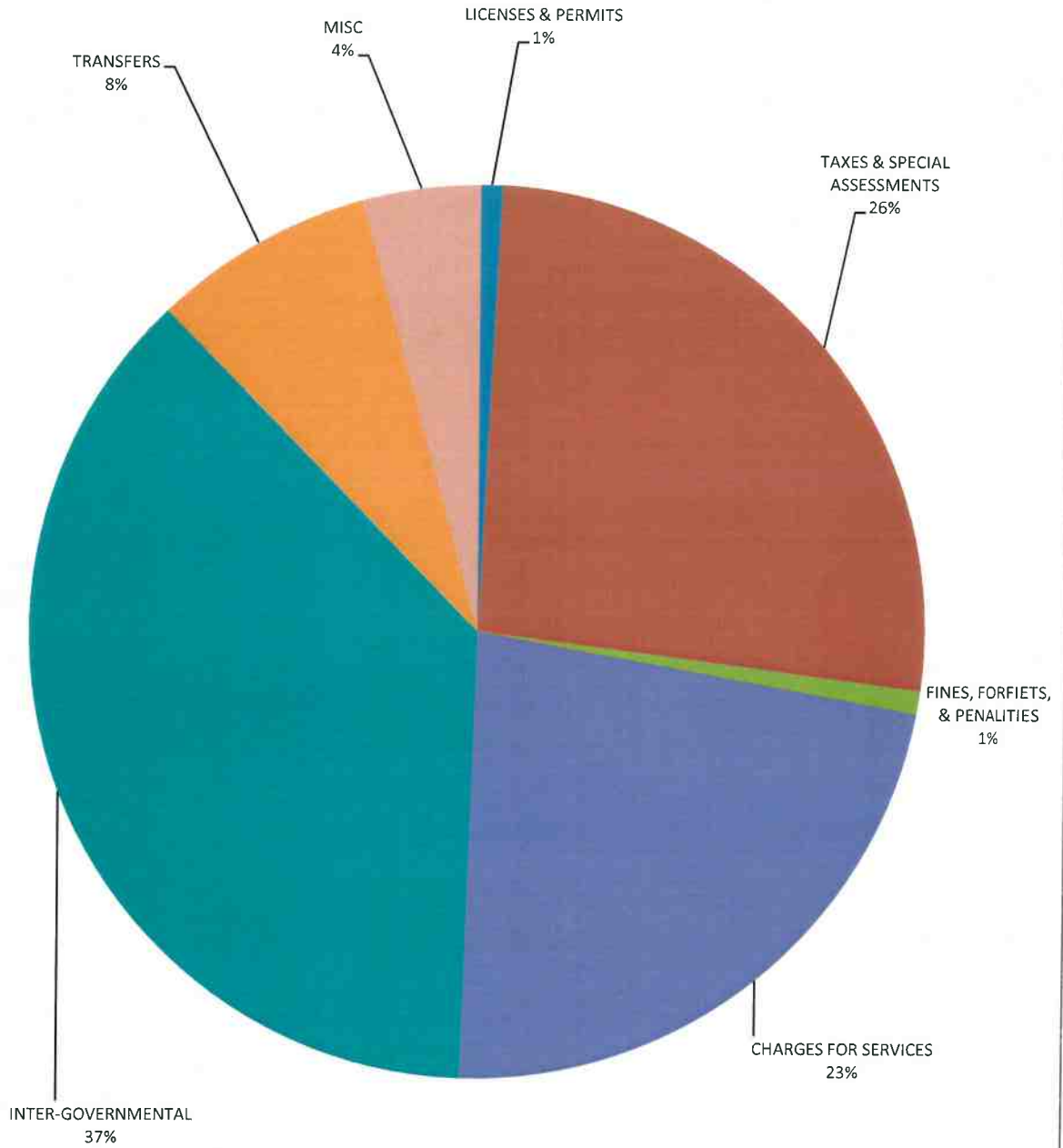
City of Nekoosa, Wisconsin General Fund Balance



CITY OF NEKOOSA, WISCONSIN
GENERAL FUND
REVENUE

REVENUE	YEAR ENDED DECEMBER 31,		
	2019		2018
	BUDGET	ACTUAL	ACTUAL
Taxes			
Property	\$ 889,361	\$ 891,000	\$ 873,790
Intergovernmental	1,204,688	1,260,056	1,261,561
Licenses and Permits	18,630	26,784	18,342
Fines, Forfeits, and Penalties			
Law and ordinance violations	35,500	27,359	31,619
Public Charges for Services	609,677	644,826	670,391
Intergovernmental Charges for Services			
Public safety	116,900	119,935	128,243
Miscellaneous			
Interest	1,500	7,134	5,571
Rent	18,000	25,229	23,120
Insurance recoveries	10,000	62,191	26,137
Donations/contributions	-	8,845	10,055
Other	1,000	1,811	944
Sales of General Fixed Assets	-	39,100	-
Operating Transfer In	<u>270,000</u>	<u>270,957</u>	<u>271,410</u>
TOTAL REVENUE	<u>\$ 3,175,256</u>	<u>\$ 3,385,227</u>	<u>\$ 3,321,183</u>

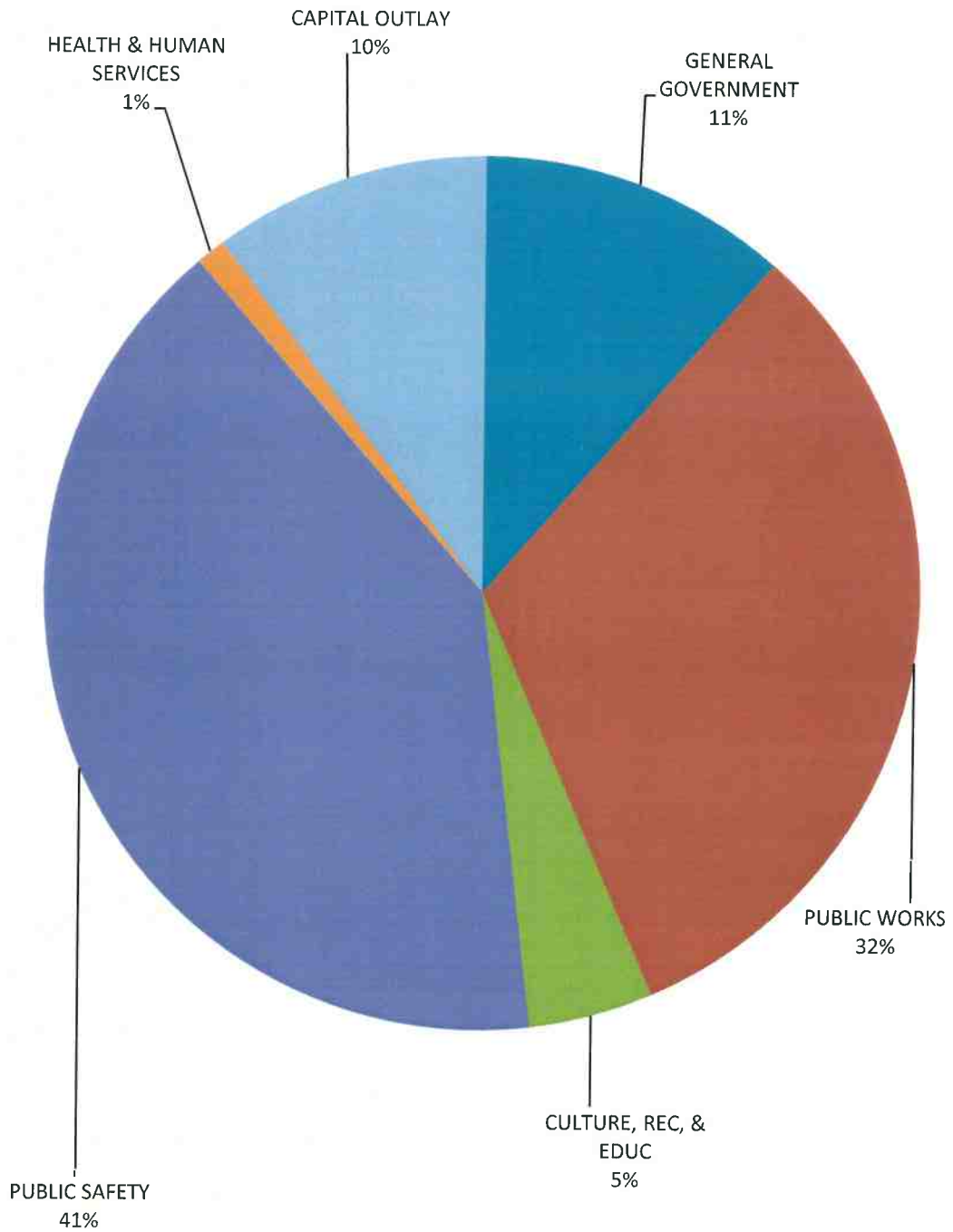
City Of Nekoosa, Wisconsin 2019 General Fund Revenue



CITY OF NEKOOSA, WISCONSIN
GENERAL FUND
EXPENDITURES

EXPENDITURES	YEAR ENDED DECEMBER 31,		
	2019		2018
	BUDGET	ACTUAL	ACTUAL
General Government	\$ 434,906	\$ 411,792	\$ 382,114
Public Safety	1,387,955	1,457,863	1,437,184
Public Works	1,089,332	1,153,966	1,034,510
Culture, Recreation, and Education	164,882	165,097	171,089
Conservation and Development	10,978	845	12,460
Health and Human Services	37,922	39,616	48,910
Capital Outlay	117,802	368,774	218,078
TOTAL EXPENDITURES	\$ 3,243,777	\$ 3,597,953	\$ 3,304,345

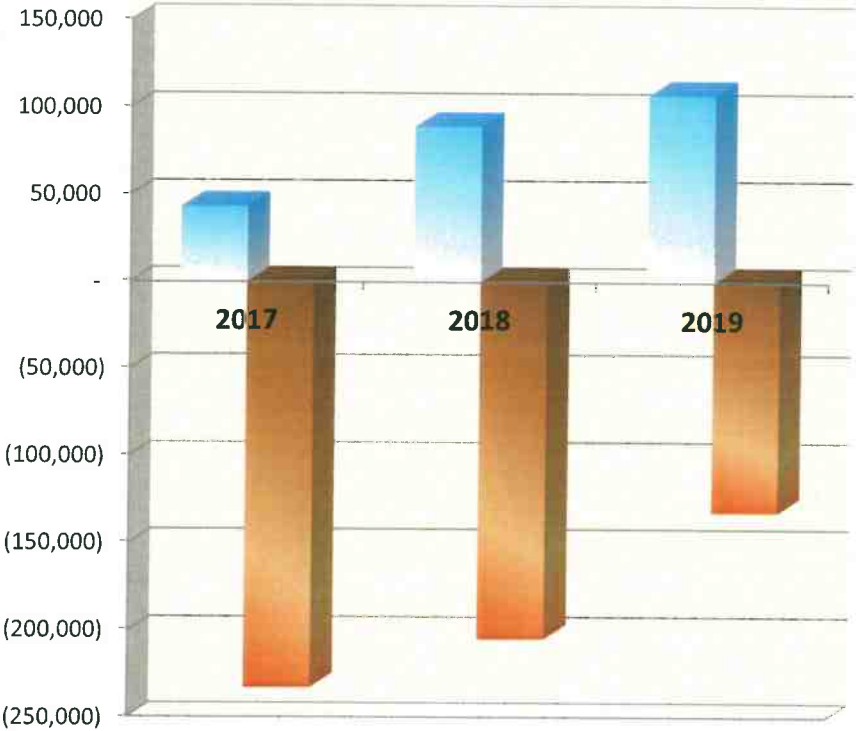
City of Nekoosa, Wisconsin 2019 General Fund Expenditures



CITY OF NEKOOSA, WISCONSIN
STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
WATER AND SEWER

	YEAR ENDED DECEMBER 31,			
	WATER		SEWER	
	2019	2018	2019	2018
OPERATING REVENUE				
Charges for services	\$ 1,052,639	\$ 1,041,022	\$ 670,006	\$ 593,087
Intergovernmental grants	6,386	4,172	183	115
TOTAL OPERATING REVENUE	<u>1,059,025</u>	<u>1,045,194</u>	<u>670,189</u>	<u>593,202</u>
OPERATING EXPENSES				
Plant and maintenance	298,177	237,095	296,735	287,660
General and administration	113,176	117,496	172,382	177,711
Depreciation	245,972	244,253	235,862	234,705
Taxes	6,762	6,966	2,815	2,725
TOTAL OPERATING EXPENSES	<u>664,087</u>	<u>605,810</u>	<u>707,794</u>	<u>702,801</u>
OPERATING INCOME (LOSS)	<u>394,938</u>	<u>439,384</u>	<u>(37,605)</u>	<u>(109,599)</u>
NONOPERATING REVENUE (EXPENSES)				
Interest income	3,424	2,095	211	483
Contributions	-	1,246	-	1,246
Interest expense	(75,400)	(82,089)	(94,386)	(96,450)
Miscellaneous revenue	55,469	134	-	-
Transfer (out)	(270,957)	(271,410)	-	-
TOTAL NONOPERATING (EXPENSES)	<u>(287,464)</u>	<u>(350,024)</u>	<u>(94,175)</u>	<u>(94,721)</u>
CHANGE IN NET POSITION	107,474	89,360	(131,780)	(204,320)
NET POSITION AT BEGINNING OF YEAR	3,894,967	3,808,406	2,307,766	2,514,782
CHANGE IN ACCOUNTING PRINCIPLE	-	(2,799)	-	(2,696)
NET POSITION AT END OF YEAR	<u>\$ 4,002,441</u>	<u>\$ 3,894,967</u>	<u>\$ 2,175,986</u>	<u>\$ 2,307,766</u>

City of Nekoosa, Wisconsin Water and Sewer Utility Net Income (Loss)



CITY OF NEKOOSA, WISCONSIN
OTHER FUNDS
STATEMENT OF REVENUE, EXPENDITURES, AND FUND EQUITY

	<u>FUND EQUITY</u> JANUARY 1, 2019	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>FUND EQUITY</u> DECEMBER 31, 2019
Special Revenue				
TIF 1	\$ 1,528,804	\$ 218,469	\$ 3,056	\$ 1,744,217
TIF 2	1,412,173	150,279	2,700	1,559,752
TIF 3	253,744	127,613	43,866	337,491
TIF 4	(14,601)	6,000	10,970	(19,571)
Library	186,464	231,688	235,782	182,370
CDBG	64,696	41,495	39,543	66,648
Fire Dept	436,115	542,129	705,204	273,040
Capital Projects	(18,391)	-	10,748	(29,139)
Debt Service	<u>135,499</u>	<u>356,469</u>	<u>400,807</u>	<u>91,161</u>
TOTAL	<u>\$ 3,984,503</u>	<u>\$ 1,674,142</u>	<u>\$ 1,452,676</u>	<u>\$ 4,205,969</u>

CITY OF NEKOOSA, WISCONSIN
OTHER FINANCIAL INFORMATION
DECEMBER 31, 2019

Independent Auditors' Report - An unmodified "clean" auditors' opinion was issued on the City's financial statement. Our opinion states that we found that your statements present fairly, in all material respects, the financial activity of the City.

General Capital Assets - The City added \$826,724 of general capital assets during 2019, of which \$149,585 was for equipment, \$6,950 was for land improvements, \$566,398 was for vehicles, and \$103,791 was for infrastructure.

	<u>BALANCES</u> 1/1/19	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	<u>BALANCES</u> 12/31/19
General Capital Assets	\$ 10,378,376	\$ 826,724	\$ 440,932	\$ 10,764,168
Less Accumulated Depreciation	<u>5,638,523</u>	<u>407,675</u>	<u>404,740</u>	<u>5,641,458</u>
General Capital Assets, net	<u>\$ 4,739,853</u>	<u>\$ 419,049</u>	<u>\$ 36,192</u>	<u>\$ 5,122,710</u>

Water and Sewer Utilities - The City added \$164,908 and has an additional \$75,908 of construction in progress for water and sewer related fixed assets during 2019.

Long-Term Debt - General obligation long-term debt decreased \$92,817 to an outstanding general obligation debt balance of \$1,362,356, at December 31, 2019. The City is well below its debt limit of \$5,949,240. The City had \$765,971 of lease revenue bonds outstanding at December 31, 2019. The City also had \$5,555,803 of water and sewer revenue bonds outstanding as of December 31, 2019.

	<u>BALANCES</u> 1/1/19	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	<u>BALANCES</u> 12/31/19
General Obligation Long-Term Debt	<u>\$ 1,455,173</u>	<u>\$ -</u>	<u>\$ 92,817</u>	<u>\$ 1,362,356</u>

Auditors' Reports on Compliance and Internal Control Over Financial Reporting - These reports conclude that the City's internal controls appear adequate for a City of your size, except for the segregation of duties limitations.

Communications With the Those Charge With Governance - This report discusses the scope and limitations of a financial audit and communicates any problems we had during the audit process. No significant problems were identified.

Planning Commission

To the Honorable Mayor and Members of the Nekoosa Common Council:

A Planning Commission meeting was held on Tuesday, June 23, 2020, at 6:30 p.m. in the Nekoosa Council Chambers.

Members present were Dan Carlson *Mayor*, Brad Hamilton, Terry Shymanski, Rick Schmidt-DPW, Dan Downing, Gerald Carlson, and Brian Krubsack. Also in attendance were: Garrett Kuhn, Municipal Judge Ashley Reimer, City Attorney Nic Abts.

1. City Attorney Nicolas Abts went through the proposed changes to the Ordinance and Conditional Use Permits.
2. Recommend scheduling a Public Hearing on Proposed Changes to Municipal Code Chapter 17.

Respectfully submitted

Public Works

To the Honorable Mayor and Members of the Nekoosa Common Council:

A Public Works Committee meeting was held on Tuesday, July 7, 2020 at 5:00 p.m. in the Nekoosa Council Chambers. Members present were Larry Krubsack, *Chairman*, Kurtis Bredda, *Secretary*, Brad Hamilton and Adam Buehring.

Also in attendance were Mayor Dan Carlson, Dan Downing, Garrett Kuhn, Todd Falkner, Ambulance Chief Joe Krcmar, and Carrie Edmonson, Rick Schmidt; DPW.

1. Recommend the Safe Routes to School Resolution R-0714-20 Be signed by the Mayor.
2. Discussed Nekoosa School District –Restroom/concession building sewer connection
3. Recommend getting City Hall/Safety Building Doors Painted at a cost of approx. \$3500.00
4. Discussed City Hall/Safety Building entrance and parking lot plans.
5. Recommend having the WWTF Final Clarifier Dome painted at a cost of approx. \$19,500
6. Discussed Freeman Boat Launch-Fishing Piers
7. Discussed Building up Riverside Park to help with runoff.
8. Training, equipment and seminars

Respectfully submitted

Public Safety

To the Honorable Mayor and Members of the Nekoosa Common Council:

A Public Safety Committee meeting was held on Tuesday, July 7, 2020 at 7:15 p.m. in the Nekoosa Council Chambers. Members present were Kurtis Bredda, *Chairman*, Mike Kumm, *Secretary*, Brad Hamilton and Larry Krubsack.

Also in attendance were Mayor Dan Carlson, Brian Krubsack, Adam Buehring, Garrett Kuhn, City Attorney Nicholas Abts, Ambulance Chief Joe Krcmar, Fire Chief Mike Hartje, Ken Moody, Dave Reinschmidt, and Katie Czys.

1. Seminars/Conferences/Training/Equipment
2. Discussed Bow Hunting Deer in City Limits
3. Discussed Ambulance Service calls.
4. Motioned by Kurtis Bredda Seconded by Larry Krubsack to go into CLOSED SESSION pursuant to Wisconsin Statutes 19.85(1)(c) regarding Ambulance Dept. administration of discipline.. All committee members voted yes.
5. Motioned by Kurtis Bredda Seconded by Brad Hamilton to go into OPEN SESSION pursuant to Wisconsin Statutes 19.85(2). All committee members voted yes.

Respectfully submitted

Property Recreation & Human Affairs

To the Honorable Mayor and Members of the Nekoosa Common Council:

A Property Recreation & Human Affairs Committee meeting was held on Tuesday, July 7, 2020, at 6:15 p.m. in the Nekoosa Council Chambers. Members present were Brian Krubsack, *Chairman*, Dan Downing, *Secretary*, Garrett Kuhn and Mike Kumm.

Also in attendance were Mayor Dan Carlson, Larry Krubsack, Adam Buehring, Kurtis Bredda, City Attorney Nicholas Abts, Ambulance Chief Joe Krcmar, Rick Schmidt DPW, Matt and Tanya Bever, Casey Schroeder, Todd and Tim Heeg.

1. Recommend proceeding with Wisco Tree Team developer agreement.
2. Recommend proceeding with the community block grant for Nutrativa Global.
3. Discussed vacating Gabreol Lane.
4. Recommend Certified Survey Map for the lot on Wood Ave.
5. Discussed selling Lot on 1st Street
6. Recommend \$3,200 for the Nekoosa School District/YMCA Summer Recreation Program

Respectfully submitted

Wage & Salary

To the Honorable Mayor and Members of the Nekoosa Common Council:

A Wage & Salary meeting was held on Tuesday, June 23, 2020 at 5:00 p.m. in the Nekoosa Council Chambers.

Members present were Brad Hamilton *Chairperson*, Larry Krubsack *Secretary*, Dan Downing, Brian Krubsack Also in attendance were: Mayor Dan Carlson, Rick Schmidt-DPW, Police Chief Shawn Woods, Fire Chief Mike Hartje, Dustin Moody, Municipal Judge Ashley Webb.

1. Recommend raising Municipal Judge salary to \$500.00 effective July 1 2020.
2. Recommend adopting North Shore Bank Health Reimbursement account for retirees.
3. Recommend adopting facilities Security Document and adding to handbook.
4. Recommend adopting 2020 thru 2022 Nekoosa Fire Dept. wage proposal.

Respectfully submitted

Ordinance 605

Amending Chapter 12.02 of the City of Nekoosa Municipal Code – Revision of Intoxicating Liquor and Fermented Malt Beverage (City Tax and claims)

Municipal Code 12.02(10)(k) is hereby repealed and amended to read:

No License shall be granted for operation on any premises upon which Real Estate Taxes, personal property taxes, or assessments, or other financial claims of the city are delinquent and unpaid.

Passed and Adopted this 14th of July, 2020.

ATTEST

Daniel J. Carlson, Mayor

Joseph M. Rusch II, City Clerk