CITY OF NEKOOSA, WISCONSIN

SUMMARY FINANCIAL REPORT WITH INDEPENDENT AUDITORS' REPORT

DECEMBER 31, 2023

CITY OF NEKOOSA, WISCONSIN

SUMMARY FINANCIAL REPORT

CONTENTS

DECEMBER 31, 2023

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INDEPENDENT AUDITORS' REPORT

To the Common Council
City of Nekoosa, Wisconsin

Opinion

The summary financial statements of the City of Nekoosa (the "City"), as of and for the year ended December 31, 2023, and the related notes, as listed in the table of contents, are derived from the audited financial statements of governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2023, and the related notes, which collectively comprise the City's basic financial statements. We expressed an unmodified audit opinion on those audited financial statements in our report dated June 10, 2024. The audited financial statements, and the summary financial statements derived therefrom, do not reflect the effects of events, if any, which occurred subsequent to the date of our report on the audited financial statements.

In our opinion, the accompanying summary financial statements of the City as of and for the year ended December 31, 2023 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.

Summary Financial Statements

The summary financial statements do not contain all the disclosures required by accounting principles generally accepted in the United States of America. Reading the summary financial statements and the auditors' report thereon, therefore, is not a substitute for reading the audited financial statements and the auditors' report thereon. The summary financial statements and the audited financial statements do not reflect the effects of events that occurred subsequent to the date of our report on the audited financial statements.

Responsibilities of Management for the Summary Financial Statements

Management is responsible for the preparation of the summary financial statements in accordance with the criteria described in the other financial information.

Auditors' Responsibility

Our responsibility is to express an opinion on whether the summary financial statements 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The procedures consisted principally of comparing the summary financial statements with the related information in the audited financial statements from which the summary financial statements have been derived and evaluating whether the summary financial statements are prepared in accordance with the basis described in the other financial information. We did not perform any audit procedures regarding the audited financial statements after the date of our report on those financial statements.

Hawkins Ash CPAs, LLP

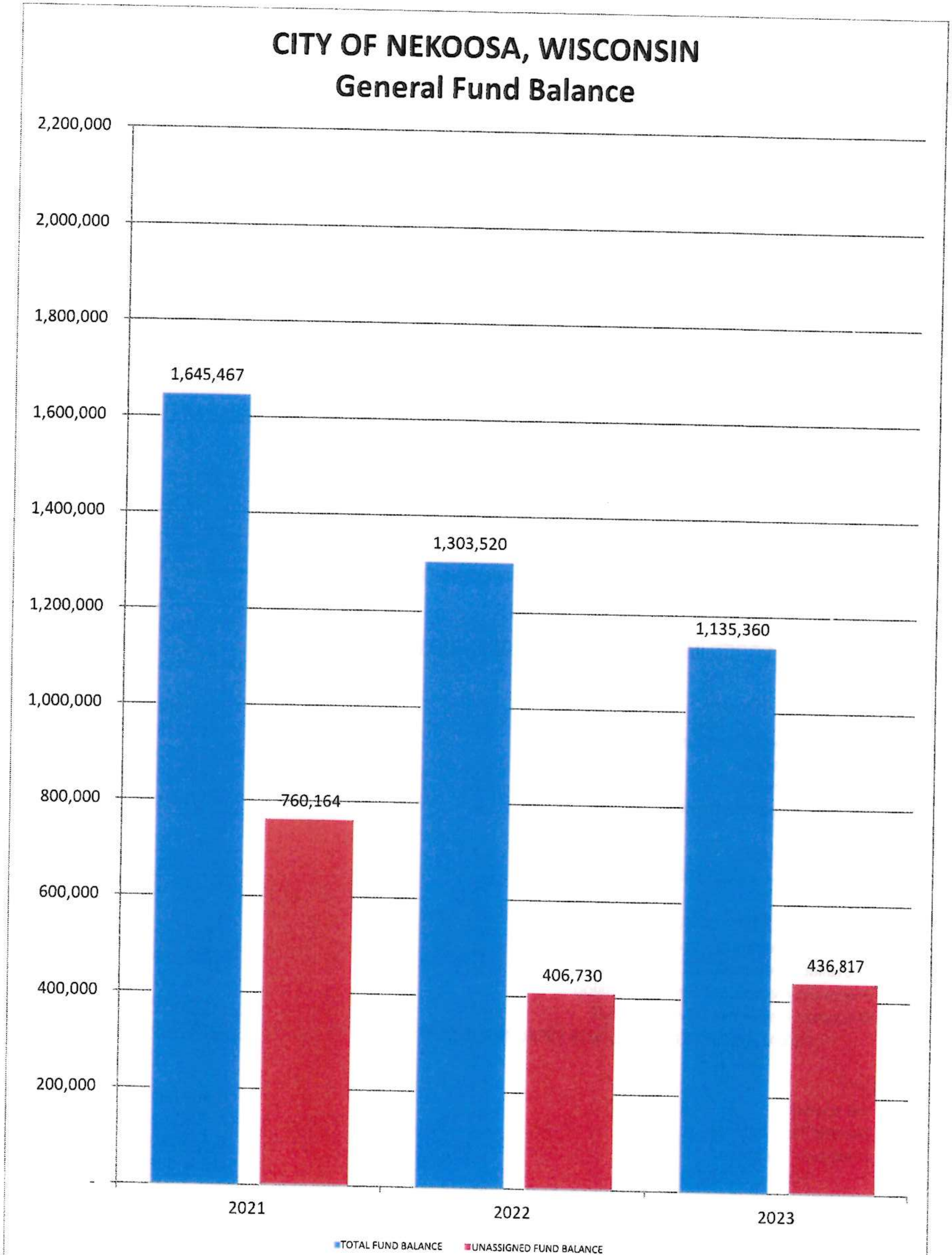
La Crosse, Wisconsin
June 10, 2024

CITY OF NEKOOSA, WISCONSIN

COMBINED BALANCE SHEET

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	DECEMBER 31, 2023	DECEMBER 31, 2022
ASSETS		
Cash and investments	$ 5,879,693	$ 5,459,345
Restricted cash	318,947	316,487
Receivables		
Taxes	2,643,197	3,083,962
Special assessments	19,939	25,085
Customers and other	247,246	248,113
Interfund	15,225,960	12,952,016
Loan	278,389	278,589
Inventories and prepaids	38,471	30,371
Capital assets, less accumulated depreciation	14,942,099	15,356,296
Net pension asset	-	129,603
TOTAL ASSETS	39,593,941	37,879,867
DEFERRED OUTFLOWS OF RESOURCES		
Wisconsin Retirement System pension	326,699	254,464
Wisconsin Retirement System LRLIF	10,860	11,432
TOTAL DEFERRED OUTFLOWS OF RESOURCES	337,559	265,896
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	**$ 39,931,500**	**$ 38,145,763**

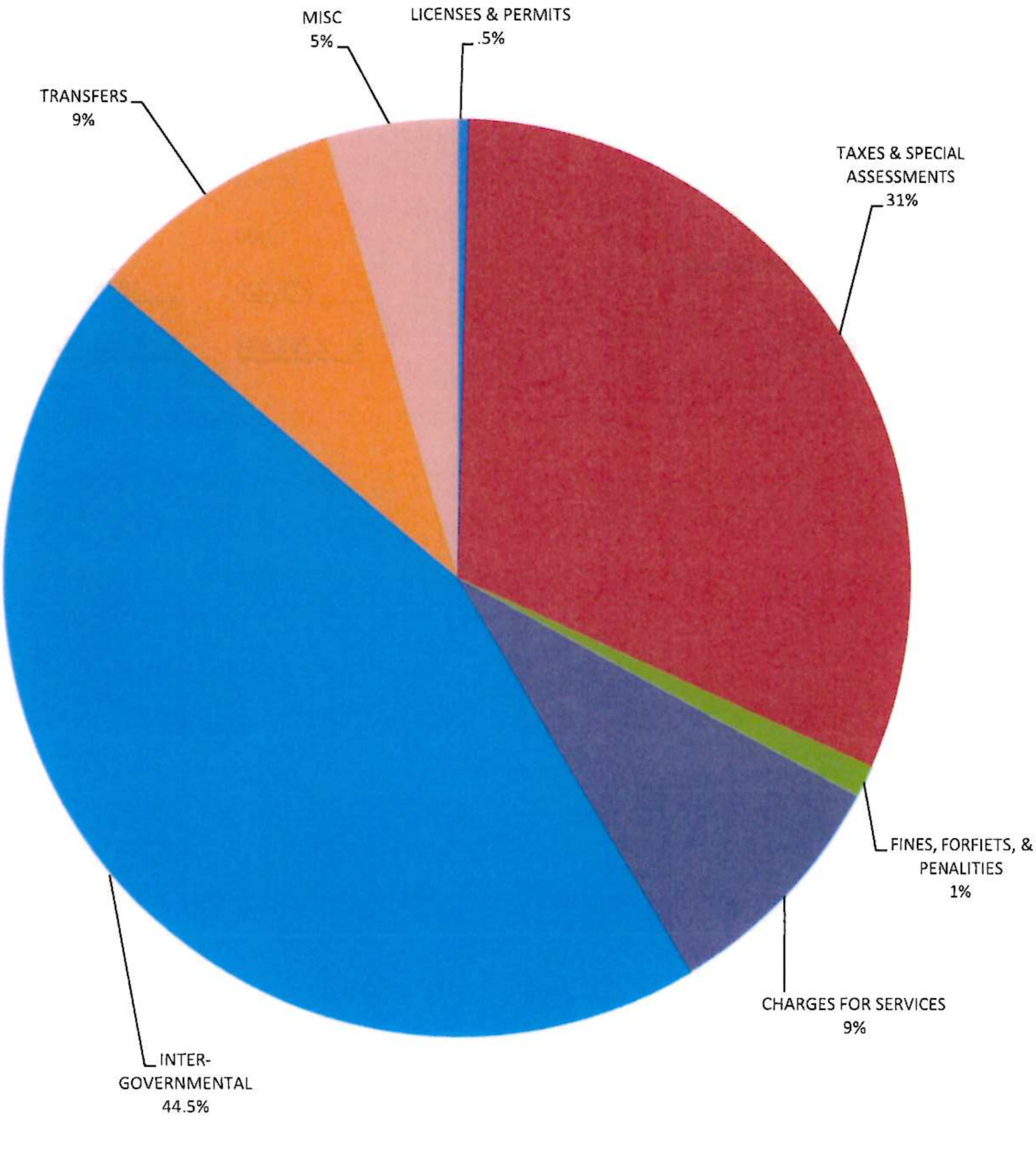
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND EQUITY	2023	2022
LIABILITIES		
Payables	$ 181,114	$ 295,273
Accrued interest expense	44,913	47,222
Interfund payables	15,225,960	12,952,016
Unearned revenue	197,135	253,507
Due to other governments	1,817,997	486,853
Long-term debt	5,468,771	5,908,763
Net pension liability	105,772	25,966
TOTAL LIABILITIES	23,041,662	19,969,600
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - tax roll	2,154,621	3,708,973
Unavailable revenue - CDBG loans	278,389	278,589
Wisconsin Retirement System pension	182,197	305,265
Wisconsin Retirement System LRLIF	15,049	5,015
TOTAL DEFERRED INFLOWS OF RESOURCES	2,630,256	4,297,842
EQUITY		
Net position	6,689,632	6,710,859
General fund balance	1,135,360	1,303,520
Other fund balances	6,434,590	5,863,942
TOTAL EQUITY	14,259,582	13,878,321
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND EQUITY	**$ 39,931,500**	**$ 38,145,763**


CITY OF NEKOOSA, WISCONSIN
General Fund Balance
2,200,000
2,000,000
1,800,000
1,600,000
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
1,645,467
760,164
1,303,520
406,730
1,135,360
436,817
2021
2022
2023
TOTAL FUND BALANCE
UNASSIGNED FUND BALANCE

CITY OF NEKOOSA, WISCONSIN
GENERAL FUND
REVENUE

	YEAR ENDED DECEMBER 31,		
	2023		2022
	BUDGET	ACTUAL	ACTUAL
REVENUE			
Taxes			
Property	$ 927,691	$ 934,267	$ 946,226
Intergovernmental	1,290,033	1,330,777	1,284,802
Licenses and Permits	12,475	11,612	11,345
Fines, Forfeits, and Penalties			
Law and ordinance violations	35,400	34,004	27,352
Public Charges for Services	204,385	255,470	486,455
Miscellaneous			
Interest	1,000	3,076	1,210
Rent	12,000	24,041	22,310
Insurance recoveries	10,000	39,090	20,381
Donations/contributions	-	42,000	62,077
Other	1,000	3,179	353
Sales of general fixed assets	-	26,650	98,252
Operating Transfer In	270,000	276,586	265,936
TOTAL REVENUE	**$ 2,763,984**	**$ 2,980,752**	**$ 3,226,699**

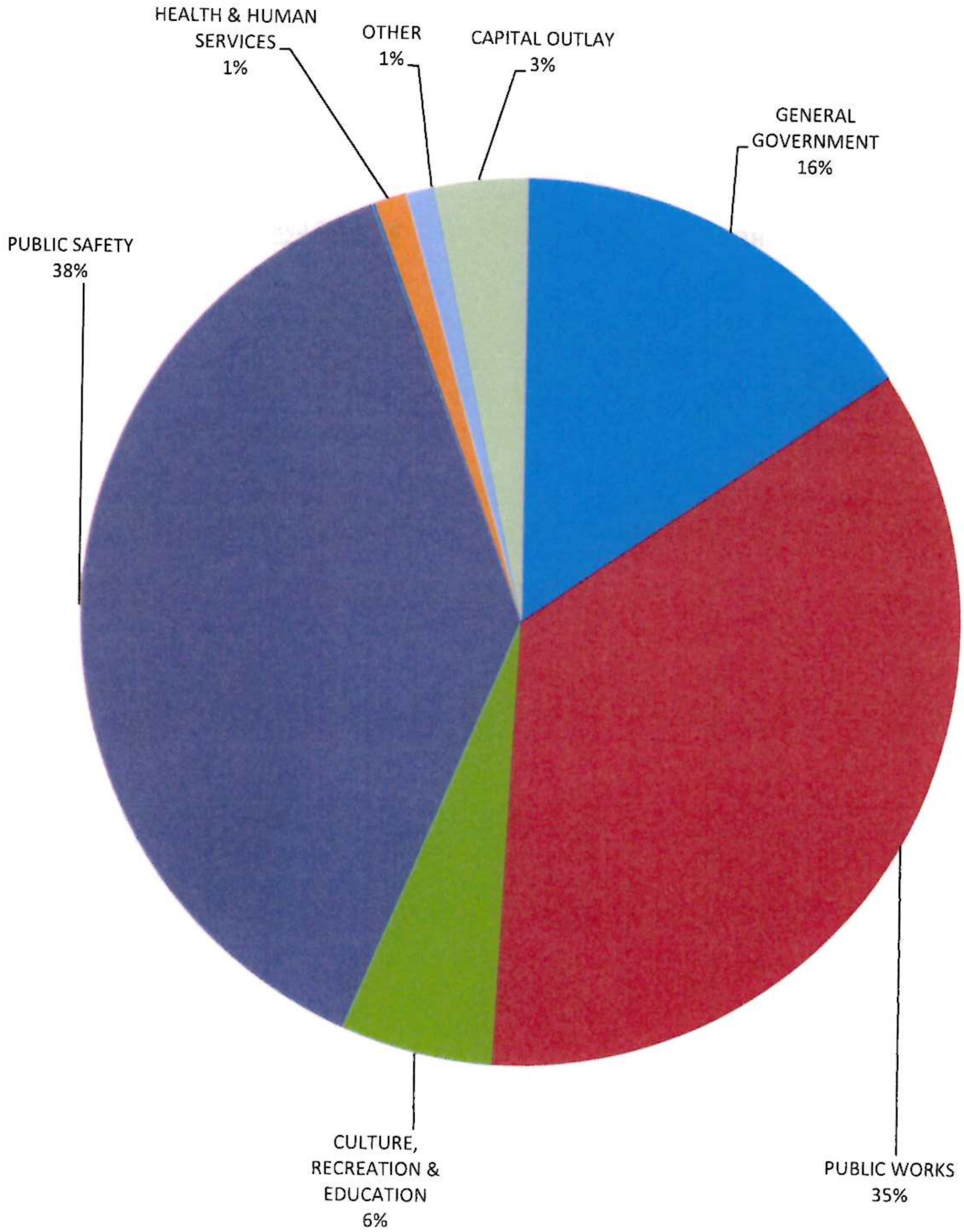
CITY OF NEKOOSA, WISCONSIN
2023 General Fund Revenue



CITY OF NEKOOSA, WISCONSIN
GENERAL FUND
EXPENDITURES

	YEAR ENDED DECEMBER 31,		
	2023		2022
	BUDGET	ACTUAL	ACTUAL
EXPENDITURES			
General Government	$ 463,469	$ 486,756	$ 455,474
Public Safety	1,068,435	1,190,038	1,187,272
Public Works	1,063,375	1,114,937	1,127,083
Culture, Recreation, and Education	153,571	175,776	192,757
Conservation and Development	2,205	2,650	2,368
Health and Human Services	42,044	37,663	37,016
Capital Outlay	-	109,037	341,044
Debt Service - Principal	-	-	23,574
Debt Service - Interest	-	-	952
Operating Transfers Out	-	32,055	201,106
TOTAL EXPENDITURES	**$ 2,793,099**	**$ 3,148,912**	**$ 3,568,646**

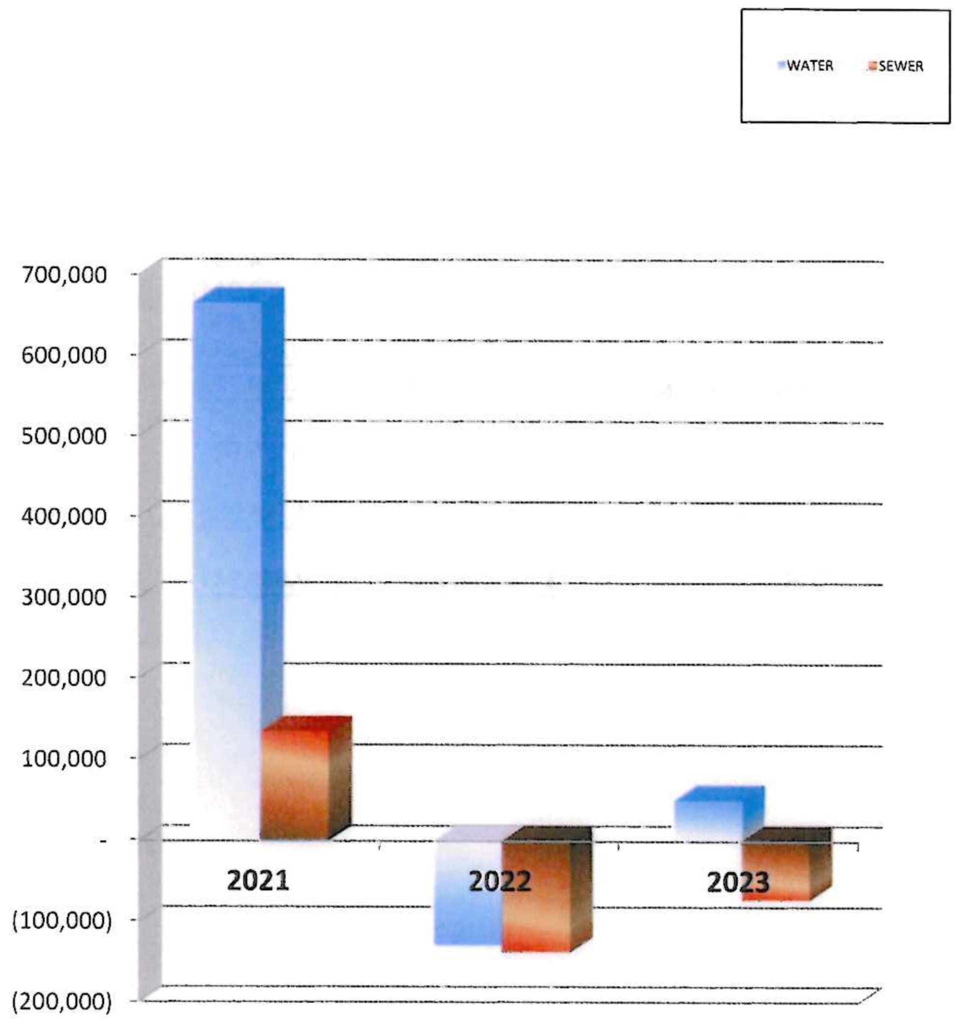
CITY OF NEKOOSA, WISCONSIN
2023 General Fund Expenditures



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

	YEAR ENDED DECEMBER 31,			
	WATER		SEWER	
	2023	2022	2023	2022
OPERATING REVENUE				
Charges for services	$ 1,039,983	$ 1,012,433	$ 772,846	$ 741,354
Intergovernmental grants	4,366	9,814	140	144
TOTAL OPERATING REVENUE	1,044,349	1,022,247	772,986	741,498
OPERATING EXPENSES				
Plant and maintenance	259,743	405,579	283,520	359,814
General and administration	133,005	148,761	226,107	178,479
Depreciation	271,873	270,817	251,333	250,570
Taxes	6,080	6,315	2,801	3,377
TOTAL OPERATING EXPENSES	670,701	831,472	763,761	792,240
OPERATING INCOME	373,648	190,775	9,225	(50,742)
NONOPERATING REVENUE (EXPENSES)				
Interest income	1,490	166	4,129	1,480
Contributions	6,000	4,395	5,219	4,395
Interest expense	(53,188)	(59,914)	(91,164)	(93,510)
Miscellaneous revenue	-	1,490	-	-
Transfer (out)	(276,586)	(265,936)	-	-
TOTAL NONOPERATING (EXPENSES)	(322,284)	(319,799)	(81,816)	(87,635)
CHANGE IN NET POSITION	51,364	(129,024)	(72,591)	(138,377)
NET POSITION AT BEGINNING OF YEAR	4,659,941	4,788,965	2,050,918	2,189,295
NET POSITION AT END OF YEAR	**$ 4,711,305**	**$ 4,659,941**	**$ 1,978,327**	**$ 2,050,918**

CITY OF NEKOOSA, WISCONSIN
Water and Sewer Utility
Net Income (Loss)



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

	FUND EQUITY JANUARY 1, 2023	REVENUE	EXPENDITURES	FUND EQUITY DECEMBER 31, 2023
Special Revenue				
TIF 1	$ 2,366,716	$ 199,595	$ 85,240	$ 2,481,071
TIF 2	2,012,961	173,834	5,350	2,181,445
TIF 3	755,106	282,386	21,770	1,015,722
TIF 4	(53,485)	55,495	152,570	(150,560)
Library	309,844	284,655	265,819	328,680
CDBG	76,404	76	613	75,867
Fire Department	434,285	535,537	429,568	540,254
ARPA	-	56,372	56,372	-
Capital Projects	(37,889)	-	-	(37,889)
Debt Service	-	491,489	491,489	-
TOTAL	**$ 5,863,942**	**$ 2,079,439**	**$ 1,508,791**	**$ 6,434,590**

CITY OF NEKOOSA, WISCONSIN
OTHER FINANCIAL INFORMATION
DECEMBER 31, 2023

Independent Auditors' Report - An unmodified "clean" auditors' opinion was issued on the City of Nekoosa's (the City") 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 $228,049 of general capital assets during 2023, of which $156,892 was for equipment, $51,801 was for vehicles, $19,356 was for buildings and improvements.

	BALANCES 1/1/23	ADDITIONS	RETIREMENTS	BALANCES 12/31/23
General Capital Assets	$11,903,999	$ 391,716	$ 74,580	$12,221,135
Less Accumulated Depreciation	(6,087,938)	(503,541)	(72,079)	(6,519,400)
General Capital Assets, Net	**$ 5,816,061**	**$ (111,825)**	**$ 2,501**	**$ 5,701,735**

Water and Sewer Utilities - The City added $109.009 for water and sewer related fixed assets during 2023.

Long-Term Debt - General obligation long-term debt decreased $395,465 to an outstanding general obligation debt balance of $559,567, at December 31, 2023. The City is well below its debt limit of $8,430,160. The City had $527,514 of lease revenue bonds outstanding at December 31, 2023. The City also had $5,413,319 of water and sewer revenue bonds outstanding as of December 31, 2023.

	BALANCES 1/1/23	ADDITIONS	RETIREMENTS	BALANCES 12/31/23
General Obligation Long-Term Debt	$ 955,032	$ -	$ (395,465)	$ 559,567

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.

Public Works Committee

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

A Public Works Committee meeting was held on Tuesday, June 4, 2024, 2024 at 6:30 PM in the Nekoosa Council Chambers. Members present were: Larry Krubsack - *Chairman,* Adam Buehring - *Secretary*, Anthony Carlson and Garrett Kuhn .

Also in attendance were Mayor Dan Carlson, Dan Downing, Brian Krubsack,Brad Hamilton, Mike Kumm, Police Chief Shawn Woods, Rick Schmidt with the DPW, Rachael Spellerberg and Phil Anderson with Pro Source representing Alliant Energy, Darla Allen with the Library and Bill Cahak .

Meeting Minutes:

1. Recommend approving easement for Alliant Energy to connect a fiber optic cable from Whitetail Lane to the communications tower subject to completion of a survey, city attorney approval as well as final contractual language changes.
2. Recommend hiring Mead & Hunt to update the cities GIS mapping for water, sanitary and streets at a cost not to exceed $29,700.00
3. Recommend reviewing and submittal of the sanitary CMAR report to the WDNR.
4. Discussed updating sinks and urinal at Riverside park.

Respectfully submitted,

Adam Buehring, *Secretary*

Larry Krubsack

Property, Recreation and Human Affairs Committee

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

A Property, Recreation and Human Affairs Committee meeting was held on June 4, 2024 at 7:05 PM in the Nekoosa Council Chambers. Members present were: Adam Buehring - *Chairman*, Brad Hamilton - *Secretary*, Brian Krubsack and Dan Downing .

Also in attendance were Mayor Dan Carlson, Larry Krubsack, Mike Kumm, Garett Kuhn, Anthony Carlson and Rick Schmidt: DPW Director .

Meeting Minutes:

1. Recommend awarding Ascent Construction bid for $511,644.00 for the Shelter/Restrooms building at Kautzer Park.
2. Recommend Alliant Energy move the electral service at Kautzer Park for $2,466.72.
3. Discussed city ordinance on allowing homing pigions in the city.

Respectfully submitted,

Brad Hamilton, *Secretary*

D. Downing

Personnel Committee

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

A Personnel Committee meeting was held on Tuesday, May 20, 2024 at 6:00 PM in the Nekoosa Council Chambers. Members present were: Brad Hamilton - *Chairman,* Larry Krubsack - *Secretary*, Anthony Carlson and Mike Kumm .

Also in attendance were Mayor Dan Carlson, Bobbi Hertzberg,Diana Martinson,Trent Minor Chief Shawn Woods .

Meeting Minutes:

1. Motion by Anthony Carlson Second by Mike Kumm to go into closed session pursuant to Wisconsin Statutes19.85(1) © to interview candides for position of City Clerk. All Members voted yes
2.
3.

Respectfully submitted,

Larry Krubsack, *Secretary*

Brad K Ham

Anthony W Carlson

Mike Kumm

Larry Krubsack

Personnel Committee

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

A Personnel Committee meeting was held on Tuesday, May 23, 2024 at 5:00 PM in the Nekoosa Council Chambers. Members present were: Brad Hamilton - *Chairman,* Larry Krubsack - *Secretary*, Anthony Carlson and Mike Kumm .

Also in attendance were Bobbi Hertzberg,Diana Martinson,Trent Minor Chief Shawn Woods .

Meeting Minutes:

1. Motion by Anthony Carlson Second by Mike Kumm to go into closed session pursuant to Wisconsin Statutes19.85(1) © to interview candides for position of City Clerk. All Members voted yes
2. Motion by Carlson second by Kumm to go into open session pursuant to Wi. Stats. 19.85 (2) to make possible recommendations on closed session matters. All members voted yes
3. Recommend conditinal offer of employment to Kallee Dhein for the city clerk position pending pre-employment screening with a starting salary of $55,000.00
4.
5.

Respectfully submitted,

Larry Krubsack, *Secretary*

Larry Krubsack

Personnel Committee

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

A Personnel Committee meeting was held on Tuesday, June 4, 2024 at 6:00 PM in the Nekoosa Council Chambers. Members present were: Brad Hamilton - *Chairman,* Larry Krubsack - *Secretary*, Anthony Carlson and Mike Kumm .

Also in attendance were Adam Buehring, Brian Krubsack,Dan Downing Jim and Diane Nickel,Police Chief Shawn Woods , Darla Allen, Mayor Dan Carlson .

Meeting Minutes:

1. Recommend adoption of revised Employee Handbook.
2.
3.

Respectfully submitted,

Larry Krubsack, *Secretary*

IV. EMPLOYEE BENEFITS

BENEFIT ELIGIBILITY

Employees classified as "**Salaried Full-Time", "Regular Full-Time**" or "**Regular Part-Time**" qualify for benefits discussed in this Handbook. Nothing in this Handbook prohibits the City at its sole discretion and an employee from negotiating benefits.

FEES

CDL Fees. The City shall pay the renewal fees for all employees required to carry a Commercial Driver's License.

JURY DUTY

An employee who is required to serve as a juror shall be paid the difference between jury duty fees (excluding mileage) and regular wages for the time period involved. To be eligible for compensation, return the completed jury duty form issued to you from the Clerk of Courts office, along with your payroll to your Department Head.

BEREAVEMENT LEAVE

Employees shall receive funeral leave, with pay, of up to three consecutive workdays in the event of a death in the employee's immediate family. Immediate family is defined as: spouse, son, daughter, mother, father, sister, brother, mother-in-law, father-in-law, stepfather, stepmother, stepson, stepdaughter, son-in-law and daughter-in-law.

Employees shall receive a funeral leave, with pay, of one eight-hour workday in cases of death of any of the following: grandparents, grandchildren, brother-in-law and sister-in-law.

The leave provisions of this Article do not apply until after completion of the introductory period.

SICK LEAVE

Salaried Employees shall accumulate sick leave at a rate of one day per month up to a maximum of 170 days.

Regular Full-Time Employees shall accumulate sick leave at a rate of one day per month up to a maximum of 144 days.

In order to be eligible for sick leave, an employee must report his/her absence from work no later than one hour before his/her scheduled starting time; except that, this provision shall not apply where an employee is incapable of so reporting.

Sick leave may not be used by an introductory employee; however, accumulation shall date from the original date of hire.

A Supervisor may require a doctor's certification of illness for absences of longer than three (3) consecutive workdays. If the Supervisor requires such a certificate, the cost of obtaining the same shall be borne by the employee. The employee may obtain such a certification from a physician of his/her choice. The certification contemplated under this provision shall include certification of ability to return to work.

Employees or the employee's estate, shall, only upon retirement or death, be compensated for one hundred percent (100%) of their unused sick leave credits by converting one hundred percent (100%) of his/her accumulated unused sick leave to pay for a Health Reimbursement Account (HRA) exclusive to North Shore Bank.

CATASTROPHIC ILLNESS BANK

Employees who have reached the cap for sick leave accumulation shall have all additional earned days placed in a personal catastrophic illness bank. These days may be used, should the employee have an illness and exhaust all other time available. The days may be used for the employee's illness only.

NECESSARY (PERSONAL) TIME

Regular Full-Time Employees shall receive 32 hours off, with pay, per year for personal reasons, subject to approval of the Department Head. Such time shall be deducted from sick leave credits. Introductory employees will receive their hours upon completion of the introductory period.

Salaried Employees shall receive 40 hours off, with pay, per year for personal reasons with no reduction from sick leave bank.

First year employees shall have Necessary Time prorated (monthly), then administered by calendar year.

DEFERRED COMPENSATION

Employees need to plan for retirement. In addition to the Wisconsin Retirement System (WRS) plan, City employees are eligible to defer wages to a legally qualified tax-sheltered savings plan that has been approved for payroll deduction by the City Council. This plan allows employees to invest some of their earnings for future use. To learn more about this program, contact the City Clerk.

HOLIDAYS

Regular Full-Time Employees shall receive eight hours of straight time wages, whether working or not. Regular part-time employees shall receive pro-rated pay. In addition to these eight hours of straight time compensation, employees shall receive double time (2x) for all time worked on a holiday.
The following holidays are hereby designated as paid holidays:

- New Year's Day
- Memorial Day
- Third of July
- Fourth of July
- Labor Day
- Thanksgiving Day
- Friday after Thanksgiving
- Christmas Eve Day
- Christmas Day

In addition to the holidays listed above, each employee shall also receive the afternoon of the Friday before Easter off as a paid holiday; provided work assignments are completed.

In addition to the holidays and compensation referred to above, employees shall receive their respective birthdays as holidays. The day is to be time off with pay; except that, if the employee has to work the day he/she shall receive a normal day's pay for the holiday, in addition to pay received for working. This birthday holiday compensation (one day's pay) is also to be paid in addition to normal wages when the holiday falls on a Saturday, Sunday or another paid holiday.

If any of the above stated holidays fall on a Saturday or a Sunday, the Department Head or Mayor shall determine when they will be taken.

INSURANCE

Health/Optical/Dental Insurance. The City shall provide Health/Optical/Dental Insurance for those employees who are eligible and electing to be covered by such insurance. The Employer reserves the right to, from time to time, change carriers and/or self-fund such insurance.

The City will pay ninety percent (90%) of the monthly premium and the employee will pay ten percent (10%). All deductible or uninsured medical expenses, which are part of the current levels of coverage, shall be the responsibility of the employee. The City may offer options for the employee including tax-advantaged medical savings accounts.

Life Insurance. The City agrees to provide the life insurance program, including premium contribution rates, which are 20% paid by the employer and the remainder paid by the employee.

VEBA (Voluntary Employee Benefits Association). The City agrees to enroll all members of the Labor Association of Wisconsin into the VEBA Health Trust and pay a monthly fee of $10.00 per month per person.

RETIREMENT

~~Employees who work in excess of 1,200 hours in a 12-month period shall be participants in the Wisconsin Retirement Fund.~~ The City participates in the Wisconsin Retirement System and will pay the current rate of employer contribution set by the Wisconsin Employee Trust Fund for those positions meeting the participation requirements.

~~ADDITIONAL RETIREMENT BENEFITS~~ [this section moved to “Sick Leave”]

~~Employees or the employee’s estate, shall, upon retirement or death be compensated for one hundred percent (100%) of their unused sick leave credits only by converting one hundred percent (100%) of his/her accumulated unused sick leave to pay for a Health Reimbursement Account (HRA) exclusive to North Shore Bank.~~

VACATION

Employees qualify for vacation based on their length of service with the City of Nekoosa. A “week” of vacation is defined as five (5) working days.

Regular Full-time Employees begin their employment with one week of vacation with pay (prorated monthly), then are entitled to the following vacation schedule administered by calendar year ~~with pay~~:

Weeks of Vacation	~~After~~ Beginning Years ~~of Service~~
1	~~1~~ 2
2	3
3	8
4	12
5	18
6	25

Qualifying Part-Time Employees are entitled to vacation set forth in their particular job description.

Administration of Vacation

Payments to regular, full-time employees for vacation shall be in an amount equal to the regular, full-time employee's basic wage. Employees shall receive an additional four hours of pay for each five day [40 hours] block of vacation taken.

~~An employee's first accrued week of vacation is to be used between the employee's one-year anniversary date and the next succeeding January 1st. Thereafter, an employee's vacation shall be administered on a calendar year basis; that is, an employee shall be credited on January 1st of each year with vacation credits which are to be used during the ensuing calendar year. The amount of vacation to be credited on January 1st shall be the amount that will accrue to the employee on his/her anniversary date in the ensuing calendar year; except that on January 1st of the calendar year immediately before the calendar year that the employee will move to a higher accrual rate, the employee shall be credited as defined above plus a prorated portion one week of vacation which is in proportion to the number of months between the employee's anniversary date and December 31st. Subsequent years of vacation are to be administered in the same fashion as the examples set forth above, taking into consideration the increased accrual rate at the appropriate time.~~

An employee may use vacation benefits by way of submission of a vacation request to the department head or designee.

The time for giving vacations will not be restricted to any particular season of the year. However, the City reserves the right to determine the schedule of vacations consistent with the requirements of the City.

All vacations shall be taken within the year and neither the whole nor any part thereof shall be permitted to accumulate to be taken in a subsequent year, except where the vacation in question has been denied by management.

Upon termination for any reason, any regular, full-time employee will be reimbursed for earned, but unused vacation. In the event an employee is resigning from employment, the employee shall give the City notice of resignation at least two weeks prior to their last date of employment, or the employee shall forfeit all accrued vacation benefits.

~~No vacation time will accumulate during the introductory period, but for purposes of length of service, the starting date will be retroactive to the hire date upon completion of the introductory period.~~

City of
Nekoosa

951 Market Street
Nekoosa, Wisconsin 54457
(715) 886-7878
Fax (715) 886-7901

COMPLIANCE MAINTENANCE RESOLUTION

RESOLVED, that the City of Nekoosa informs the Wisconsin Department of Natural Resources that the following actions were taken by the Nekoosa Common Council:

1. Reviewed the Compliance Maintenance Annual Report which is attached to this resolution.

2. Set forth the following actions necessary to maintain effluent requirements contained in the WPDES Permit.

   (a) The City will continue to operate and maintain the WWTP Plant according to DNR Permit Limits.

Passed by a unanimous vote of the Nekoosa Common Council on June 11, 2024

Daniel J. Carlson, Mayor

Joseph M. Rusch II, City Clerk