



Committee of the Whole Minutes

The Committee of the Whole met at the City of Nekoosa Office

Location: Council Chambers, 951 Market St. Nekoosa, WI 54457

Time: Wednesday, September 18th, 2024, at 5:00 P.M.

Call to Order

The meeting was called to order at 5:00pm by Mayor Daniel J. Carlson. The roll call was conducted by City Clerk Kallee Dhein.

Roll Call

Aldermen Present: Larry Krubsack, Adam Buehring, Anthony Carlson, Garrett Kuhn, Brian Krubsack, Michael Kumm, Daniel Downing, and Brad Hamilton

Also in attendance was Rick Schmidt - Public Works Director, Michael Hartje - Fire Department Chief, Shawn Woods - Police Department Chief, Bobbi Hertzberg - City Treasurer via Zoom, Darla Allen - Library Director, Jon Trautman – CPA, and Lucy McGinley

Discussion of City Budget for 2025 with Jon Trautman - CPA from Clifton Larson

Initial Remarks

Dan Carlson introduced the item concerning the city's budget for 2025.

Budget Process Improvements

Jon Trautman outlined improvements, including a new approach where financial data would be automated for monthly updates, reducing manual processes and offering more transparency and efficiency in tracking budgetary positions citywide.

Revenue and Budget Data

It was noted the city was operating with live budgetary data and the receipt side of the budgeting had moved entirely under city control.

Levy and Constraints

Jon Trautman stressed the importance of analyzing past levies. From 2015 to 2024, there had been a 10% overall increase, while a 4.2% increment was noted in the last five years. Discussions highlighted fiscal responsibility and keeping within debt limits while observing potential exemptions offered under state laws.

Financial Position and Strategy

Emphasis was made on strategically replacing capital outlay through short-term borrowing, while allowing TIF districts nearing their end phases to return funds to the General Fund significantly. It was revealed this ending of the TIF could jump the general fund balance considerably.

Project and Expenditure Management

Short-term borrowing projects were discussed. Public Works Director, Rick Schmidt outlined potential projects for the upcoming year: a \$500,000 patrol truck purchase, the fishing pier project, and routine local road developments. Furthermore, improvements to city hall properties and public works like tennis court restorations were considered, all potential future capital planning.

Levy and Borrowing Considerations

The difference in levy limit procedure this year included a drop in levy limitations due to new state aid being implemented as a revenue rather than levy allowance.

Potential borrowing scenarios were illustrated, suggesting where to maintain or lower the levy through potential short-term debt integrations without notably impacting the tax rates given there remains variability upon what projects are prioritized.

Insurance Budgeting Updates

Itemizing fiscal benefits like health insurance and sourcing advantageous bids were mentioned by Trautman and city clerk Kallee Dhein. It was reported that deductibles' revisions for Security Health Plan and interlocking the dental and vision plans through Delta Dental could save costs considerably.

Additional Budgeting Observations

Jon Trautman also talked about considering adding addition levies for lawn waste pickup as a taxation strategy, depending on Council priorities.

Dan Downing also posed a query on council payment adjustments when considering other salary reviews, highlighting that there has not been a raise in council wages for many years. The council tabled further detailed discussion until the next meeting when more detailed information could be decided upon.

Next meeting was scheduled for Thursday October 3rd, 2024 at 5:30pm in the Council Chambers.

Motion to adjourn was made by Anthony Carlson, seconded by Larry Krubsack, resulting in unanimous approval at 6:04pm.