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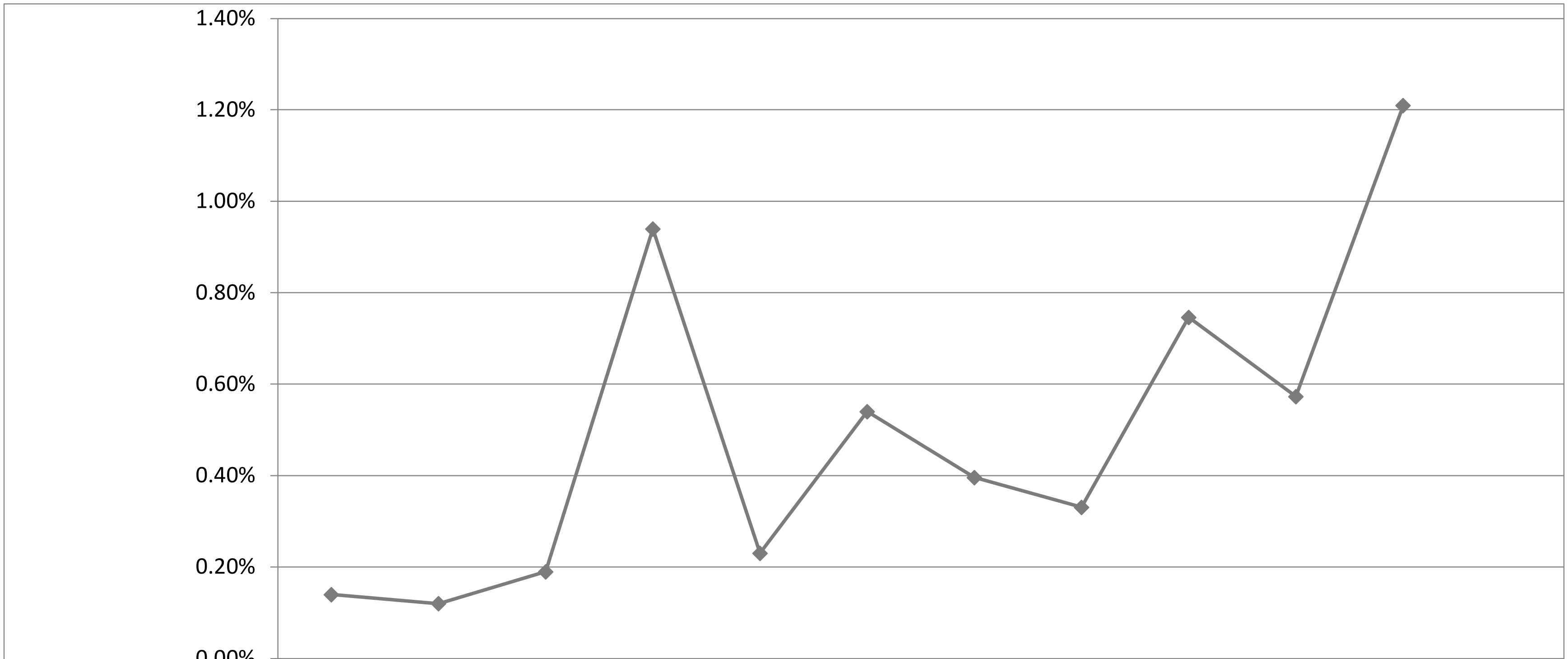
Budgetary Year 2027

City of Nekoosa, Wisconsin

2027 Budget August Kickoff Meeting

July 28, 2026

Net New Construction



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Net new construction %	0.14%	0.12%	0.19%	0.94%	0.23%	0.54%	0.40%	0.33%	0.75%	0.57%	1.21%	

2026 Net New Construction values released 8/15/2026 for 2027 Levy Limit Calculation

Net New Construction

How does NNC relate to the annual budget?

Allows for increases of levy (under levy limits):

2021 - $6,231

2022 - $4,611

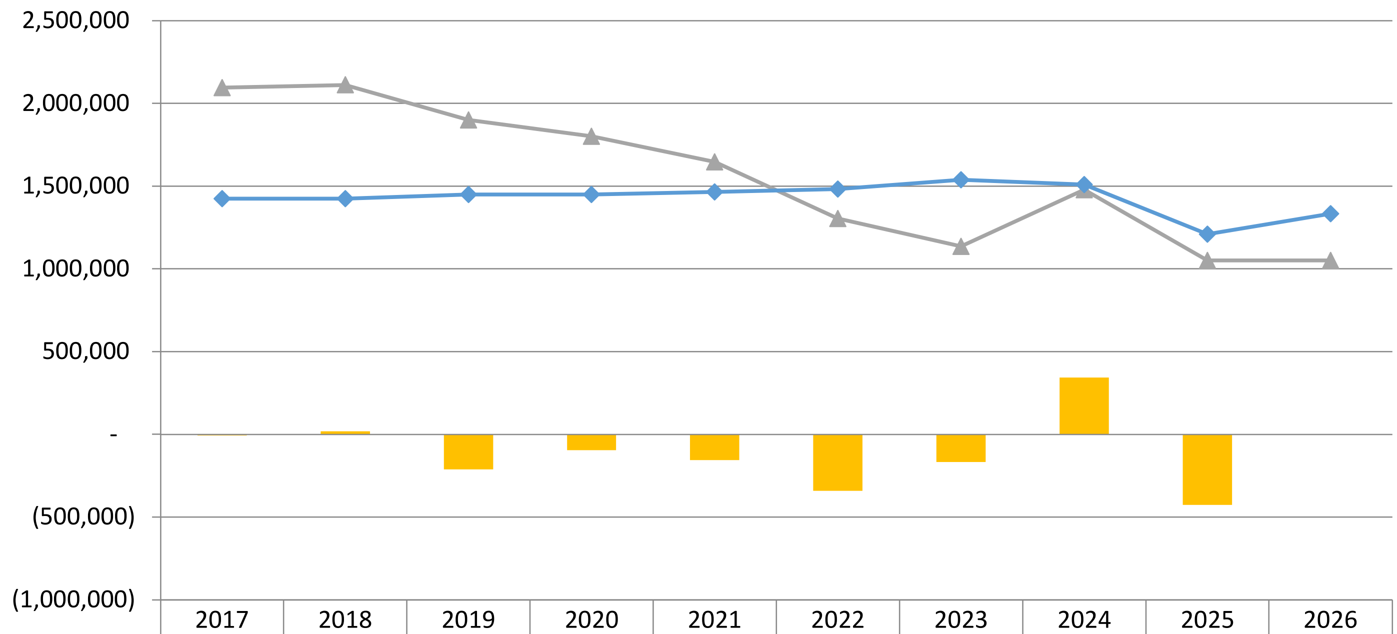
2023 - $3,565

2024 - $8,747

2025 - $6,769

2026 - $14,411

Historical Data – Where the City has been

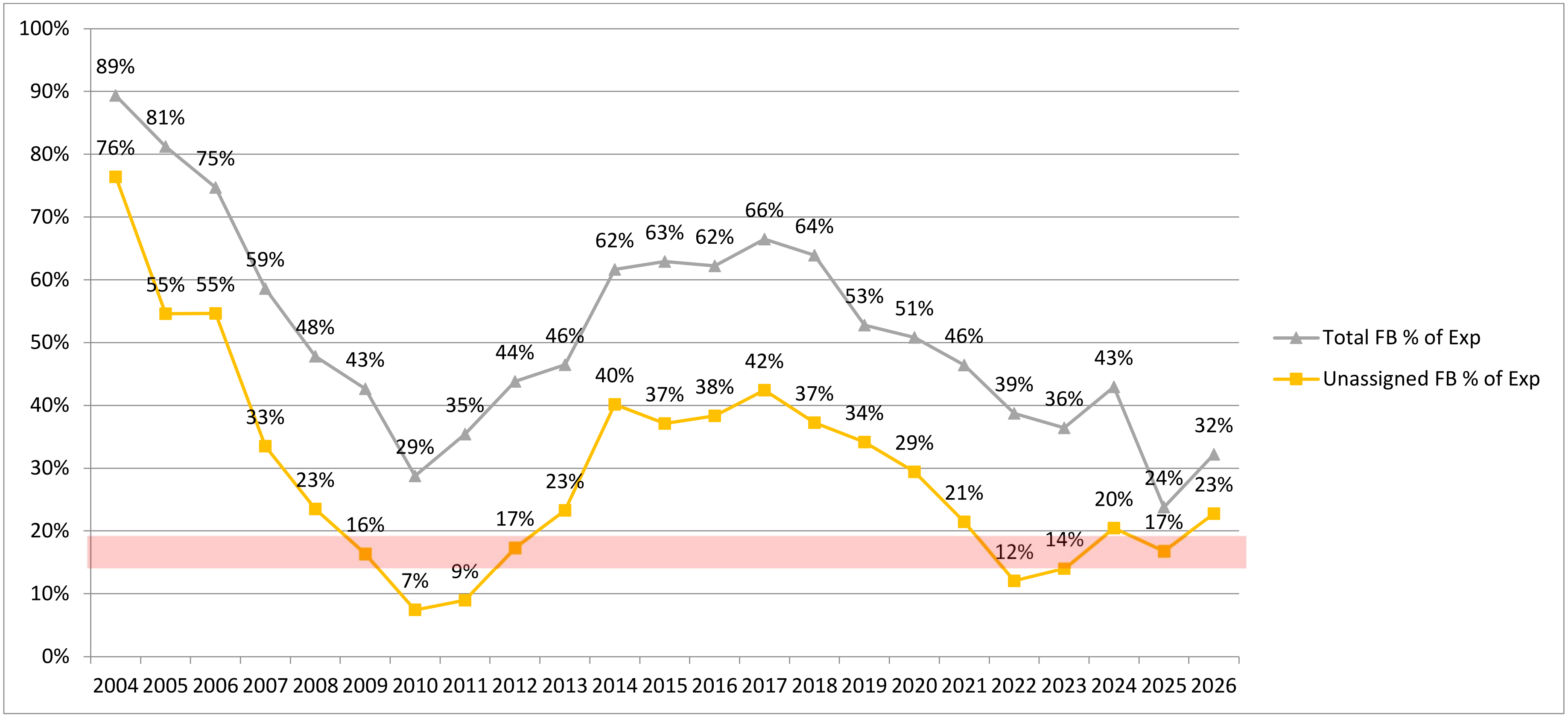


	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Change in General Fund Balance	(7,890)	16,838	(212,726)	(97,071)	(156,217)	(341,950)	(168,160)	342,697	(427,420)	-
Ending Fund Balance	2,094,646	2,111,484	1,898,758	1,801,687	1,645,470	1,303,520	1,135,360	1,478,057	1,050,637	1,050,637
Property Tax Levy	1,422,786	1,422,786	1,449,573	1,449,573	1,464,831	1,480,905	1,538,012	1,509,500	1,209,500	1,333,099
% Change in Levy	3.000%	0.000%	1.883%	0.000%	1.053%	1.097%	3.856%	-1.854%	-19.874%	10.219%

Levy decrease 2015 to 2026 -- (2.78%)

General Fund Expenditure increased 2015 to 2024 -- $4.00%

Historical Data – Where the City has been



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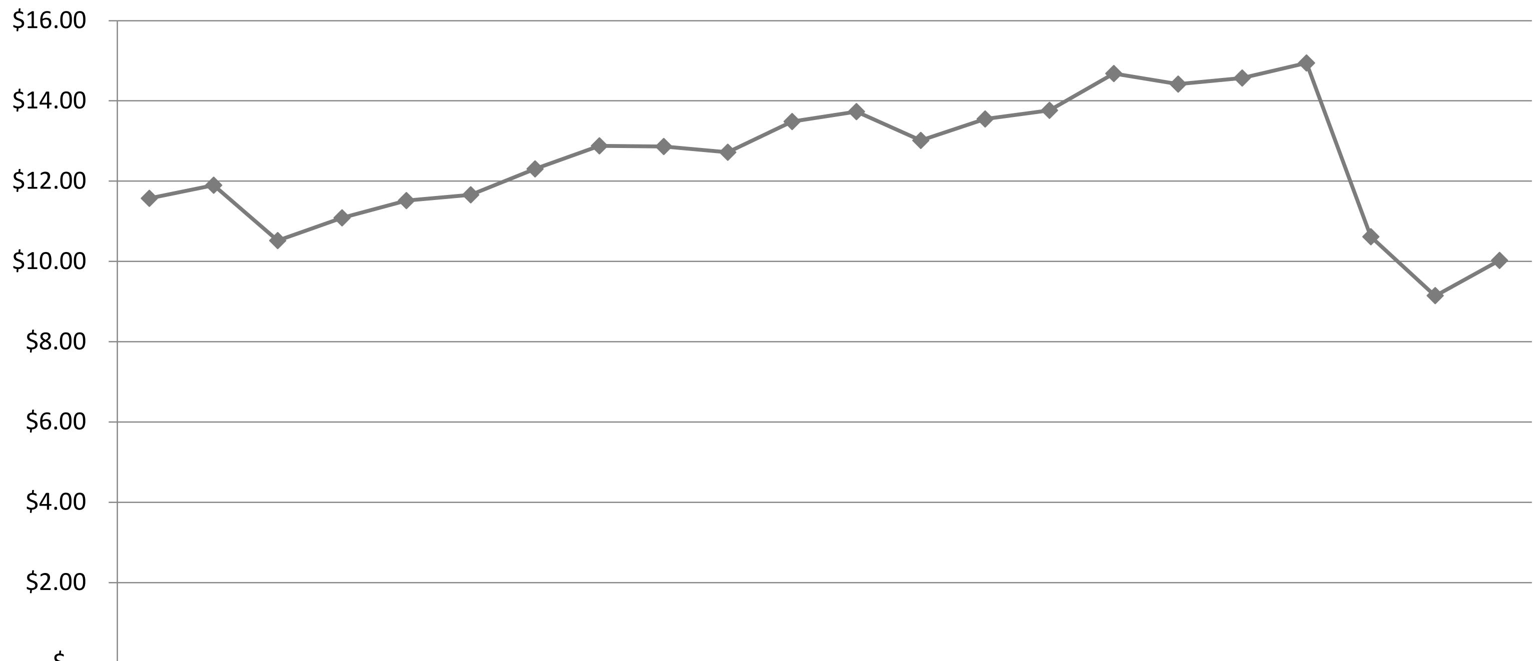
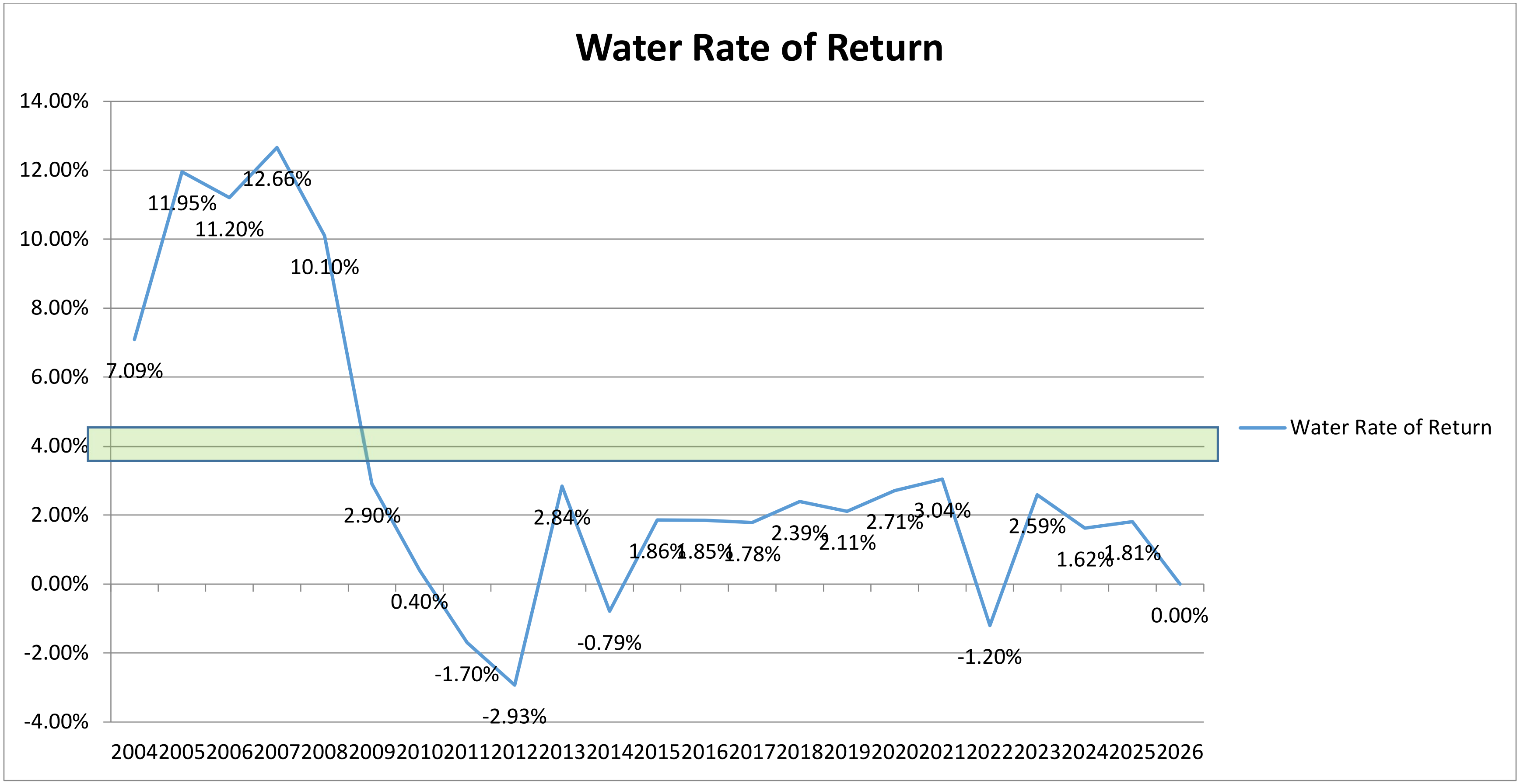


	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2025	2026
Rate per $1000 - City	$11.	$11.	$10.	$11.	$11.	$11.	$12.	$12.	$12.	$12.	$13.	$13.	$13.	$13.	$13.	$14.	$14.	$14.	$14.	$10.	$9.1	$10.

Historical Data – Where the City has been



2026 Budget

2026 Budget Summary

NOTICE is hereby given of a hearing on November 26, 2025 at 5:30 p.m. in the Council Chambers.
The following is a summary of the proposed 2026 Budget for the City of Nekoosa. The complete detailed budget is available for inspection in the Office of the City Clerk

	2023 Budget	2024 Budget	2024 Actual (Audited)	2025 Budget	2026 Proposed Budget
Expenditures					
General Government	504,769	536,829	583,521	604,147	581,872
Public Safety	1,027,135	1,143,619	1,215,314	1,173,300	1,333,486
Public Works	1,063,375	1,080,229	1,044,239	1,113,508	1,137,184
Health & Human Services	42,044	37,809	35,855	43,081	40,208
Culture, Recreation, & Education	153,571	155,333	179,720	154,755	169,888
Conservation & Development	2,205	2,205	764	-	-
Capital Outlay	-	-	341,981	-	-
Other Financing Uses	-	-	1,767,572	-	-
Total Expenditures	2,793,099	2,956,024	5,168,966	3,088,791	3,262,638
Revenues					
Property Tax Levy	921,691	913,476	913,476	801,524	872,862
Taxes (Except Tax Levy)	281,025	276,726	224,576	226,026	205,100
Special Charges - (Garbage)	108,700	108,550	118,017	121,000	121,000
Special Assessments	-	-	-	-	-
Intergovernmental	1,285,007	1,480,744	1,527,480	1,672,078	1,682,647
Licenses & Permits	12,475	12,995	11,236	11,400	10,900
Fines, Forfeits & Penalties	35,400	31,000	31,615	30,750	25,750
Public Charges for Services	95,685	107,033	143,695	108,860	89,720
Intergovernmental Service Charges	-	-	-	-	-
Miscellaneous	24,000	25,500	372,058	32,500	56,000
Other Financing Sources/Applied	29,116	-	2,210,552	84,653	198,659
Total Revenues	2,793,099	2,956,024	5,552,705	3,088,791	3,262,638
Change in Fund Balance	-	-	383,739	-	-

Property Tax Levy by Fund	2023 Budget	2024 Budget	2024 Actual	2025 Proposed Budget	2026 Proposed Budget
General Fund	921,691	913,476	913,476	801,524	872,862
Library Fund	138,594	138,594	138,594	142,752	144,294
Fire Department	109,490	126,452	126,452	135,181	143,992
Debt Service	368,237	330,978	330,978	130,043	171,951
Total Property Tax Levy	1,538,012	1,509,500	1,509,500	1,209,500	1,333,099

Kallie D Fork

2027 Budget

Preliminary Planning Puporses Only (NNC not released until 8/15)

	Prior Year (2021 budget)	Prior Year (2022 budget)	Prior Year (2023 budget)	Prior Year (2024 budget)	Prior Year (2025 budget)	Prior Year (2026 budget)	2027 Budget Preliminary
Line 1: Prior Year allowable actual levy	1,452,343	1,464,831	1,480,905	1,538,012	1,509,500	1,209,500	1,333,099
Line 1: Plus Prior Year Personal Property Aid	-	689	2,770	2,770	2,770	108,604	108,604
Line 3: exclude PY levy for debt service	-294,205	-301,151	-314,695	-368,237	-330,978	-130,043	-171,951
Line 4: 20xx payable 20xx	1,158,138	1,164,369	1,168,980	1,172,545	1,181,292	1,188,061	1,269,752
Line 5: Terminated TID						67,280	
Line 6: Net construction value	6,231	4,611	3,565	8,747	6,769	14,411	7,276
Line 7: Levy limit before adjustments	1,164,369	1,168,980	1,172,545	1,181,292	1,188,061	1,269,752	1,277,028
Line 8: Less personal property aid	-	-2,770	-2,770	-2,770	-108,604	-108,604	-108,604
Line 8: Adjustments	300,462	314,695	368,237	330,978	130,043	171,951	164,951
Line 9: Final levy limit	1,464,831	1,480,905	1,538,012	1,509,500	1,209,500	1,333,099	1,333,375
% Increase		1.10%	3.86%	-1.85%	-19.87%	-11.69%	0.02%

2027 Budget

Preliminary Planning Puporses Only (NNC not released until 8/15)

Exercise/Walkthrough

Assuming NNC of 0.573% (same as 2025) or $7,276:

2026 Levy (not including any debt service) $1,161,148

2027 Levy (not including any debt service) $1,168,424

What does that actually mean for the 2027 budget?

The $1,168,424 is the total levy across all levied funds (General, Library, Fire Department)

So if you keep the exact same levy in (library and fire department) as 2026:

Library $144,294

Fire Department $143,992

` General Fund would have a maximum of $880,138 to work with for entire general fund of the City

Before we compare that with 2026 of $872,862 we need to factor in the applied fund balance of $158,659 to get back to a zero balanced budget. So in reality the actual levy needed in 2026 to fund the budgeted expenditures was $1,030,521

2027 Budget

Preliminary Planning Puporses Only (NNC not released until 8/15)

Exercise/Walkthrough

To get the budget in balance in 2027 as compared to the allowable levy the 2026 net expenditures need to be cut by $150,383

Known factors that increase or decrease that amount:

- 2027 Expenditure Restraint Incentive was not met (due to large increase in budgeted expenditures from 2025 to 2026 budgets – loss of $52,000 from revenue
- Fire Department City levy is based on same criteria as FD customers and formula based so an increase is expected. Prior year increases have been around $9,000
- Sick leave payouts for retirees – expected to be around $76,000 or more. Total liability is over $500,000
- Health Insurance?
- Salary Increases?

So **(very)** preliminary we could have an out of balance amount to cut of $250,000-$300,000 ($158,000 of that is carried from 2026 applied amount).

2027 Budget

Preliminary Planning Puporses Only (NNC not released until 8/15)

What happens if the City just does nothing and keeps the expenditures the same or a slight increase from last year and apply $150,000-$200,000 again this year.

Actual expenditures would be expected to exceed revenues in 2027 and fund balance would decrease like in 2025. Fund balance in general fund for 2025 is lower than the last 20+ years. Not a bad thing but can't keep going down or will have cash flow issues.

Next Steps:

NNC released 8/15 so we can come up with a known levy

Examine positions based on City service level

Set meetings and workshops as the data comes in