

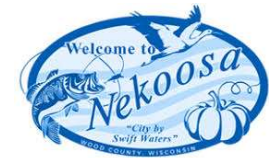
Budgetary Year 2027

City of Nekoosa, Wisconsin

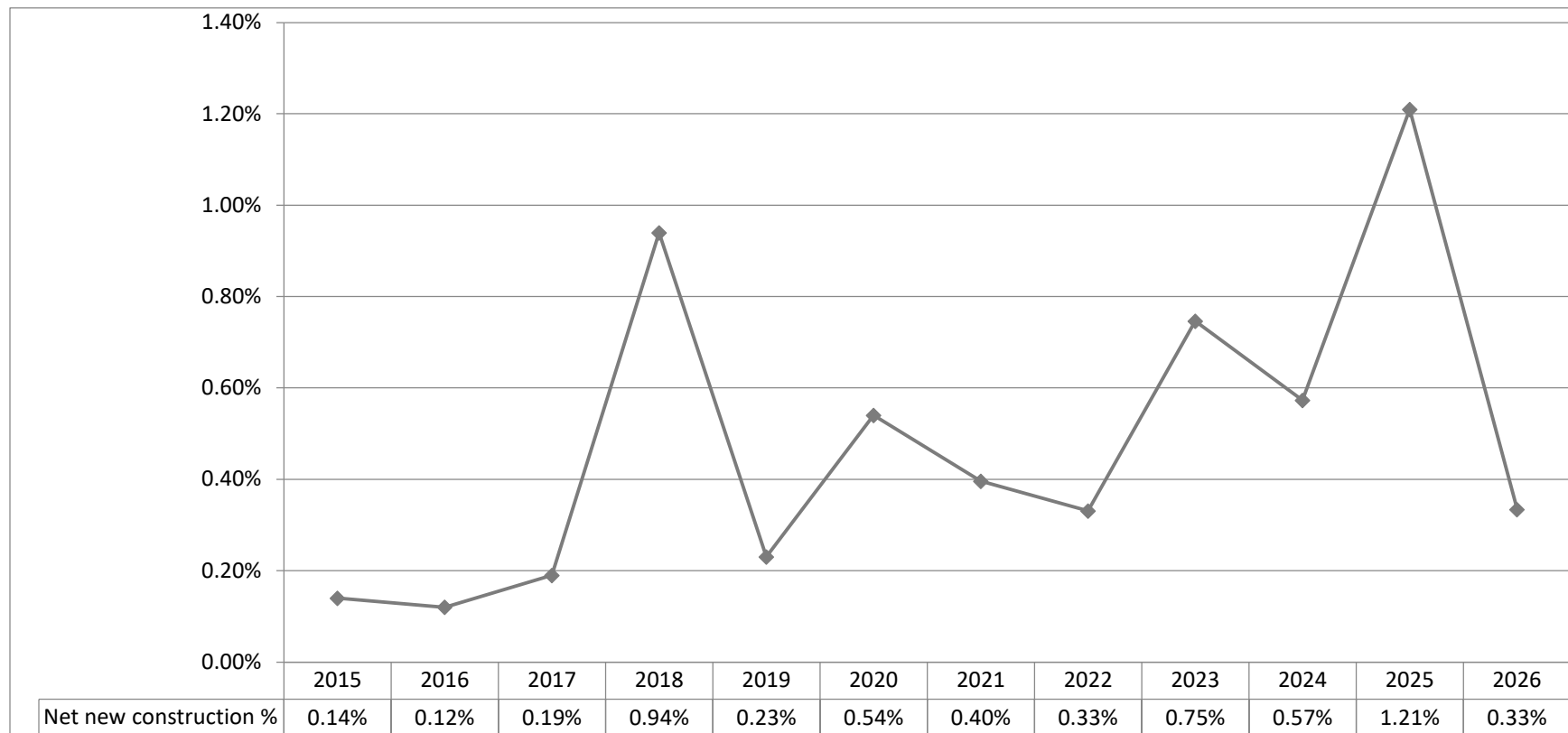
2027 Budget Meeting 2



August 18, 2026



Net New Construction



2026 Net New Construction value is .033% for 2027 Levy Limit Calculation or \$4,241



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

2027 - \$4,241



2027 Levy Calculation – Estimate

	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	4,241
Line 7: Levy limit before adjustments	1,164,369	1,168,980	1,172,545	1,181,292	1,188,061	1,269,752	1,273,993
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	171,951
Line 9: Final levy limit	1,464,831	1,480,905	1,538,012	1,509,500	1,209,500	1,333,099	1,337,340
% Increase		1.10%	3.86%	-1.85%	-19.87%	-11.69%	0.32%
Adjustments:							
Line A: Unused levy from previous year	-	-	-	-	-	-	-
Line E: Debt service after July 1, 20xx - add	301,151	314,695	368,237	330,978	130,043	171,951	171,951
Personal Property Tax Adjustment	-689	0	0	0	0	0	0
Total adjustments to line 8	300,462	314,695	368,237	330,978	130,043	171,951	171,951
Assessed Value (May of PY)	100,532,500	99,075,400	144,853,800	142,966,854	132,263,300	133,029,000	133,029,000
Estimated Tax Rate/\$1,000 Assessed Value	14.5707	14.9473	10.6177	10.5584	9.1446	10.0211	10.0530
TIF Increment			691,177	528,965	711,350	355,652	355,652
			4.7715	3.6999	5.3783	2.6735	2.6735
Total City Tax			15.3892	14.2583	14.5229	12.6946	12.7265
Preliminary Net Expenditures							
General Fund Levy	918,175	1,043,989	921,691	913,476	801,524	872,862	890,319
Library Fund Levy	133,809	133,808	138,594	138,594	142,752	144,294	147,180
Fire Department Levy	87,220	92,908	109,490	126,452	135,181	143,992	146,872
Debt Service Levy	335,681	306,286	368,237	330,978	130,043	171,951	171,951
Total Preliminary Net Expenditures	1,474,885	1,576,991	1,538,012	1,509,500	1,209,500	1,333,099	1,356,322
Amount to be cut assuming no changes to preliminary department budgets	(A) (10,054)	(B) (96,086)	0	0		0	-18,982

(A)-in 2021 the City applied fund balance of \$10,054

(B)-in 2022 the City applied fund balance of \$96,086

Additional Capital Projects Debt

Principal (for projects)

230,000.00

-

38,095.24

40,000.00

Interest

12,000.00

-

1,904.76

-

Short Term Debt

242,000.00

-

40,000.00

40,000.00

Existing L/T Debt

67,452.00

67,451.00

67,451.00

Long Term Debt

511,000.00

P

41,000.00

41000

41000

I

21,591.00

23500

23500

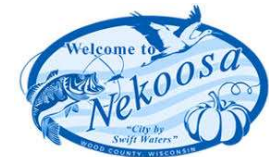


2027 Levy Calculation – Estimate (no changes)

2027 Budget Summary

NOTICE is hereby given of a hearing on xxxxxxxxxx xx, 2026 at x:xx p.m. in the Council Chambers. The following is a summary of the proposed 2027 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	2025 Actual (Audited)	2026 Budget	2027 Proposed Budget	
Expenditures								
General Government	504,769	536,829	583,521	604,147	461,419	581,872	577,331	-0.8%
Public Safety	1,027,135	1,143,619	1,215,314	1,173,300	1,365,526	1,333,486	1,358,268	1.9%
Public Works	1,063,375	1,080,229	1,044,239	1,113,508	1,160,473	1,137,184	1,137,184	0.0%
Health & Human Services	42,044	37,809	35,855	43,081	37,496	40,208	40,208	0.0%
Culture, Recreation, & Education	153,571	155,333	179,720	154,755	359,160	169,888	171,888	1.2%
Conservation & Development	2,205	2,205	764	-	1,974	-	-	
Capital Outlay	-	-	341,981	-	1,030,468	-	-	
Other	-	-	-	-	500	-	-	
Other Financing Uses	-	-	1,767,572	-	24,968	-	-	
Total Expenditures	2,793,099	2,956,024	5,168,966	3,088,791	4,441,984	3,262,638	3,284,879	0.7%
Revenues								
Property Tax Levy	921,691	913,476	913,476	801,524	801,524	872,862	877,103	
Taxes (Except Tax Levy)	281,025	276,726	224,576	226,026	195,760	205,100	200,100	
Special Charges - (Garbage)	108,700	108,550	118,017	121,000	122,375	121,000	121,000	
Special Assessments	-	-	-	-	-	-	-	
Intergovernmental	1,285,007	1,480,744	1,527,480	1,672,078	1,745,367	1,682,647	1,635,552	
Licenses & Permits	12,475	12,995	11,236	11,400	10,838	10,900	8,900	
Fines, Forfeits & Penalties	35,400	31,000	31,615	30,750	27,319	25,750	25,750	
Public Charges for Services	95,685	107,033	143,695	108,860	133,135	89,720	111,740	
Intergovernmental Service Charges	-	-	-	-	-	-	-	
Miscellaneous	24,000	25,500	372,058	32,500	495,122	56,000	56,000	
Other Financing Sources	29,116	-	2,210,552	-	483,124	40,000	-	
Total Revenues	2,793,099	2,956,024	5,552,705	3,004,138	4,014,564	3,103,979	3,036,145	
Fund Balance Applied	-	-	-	84,653	-	158,659	-	
Total Revenues & Applied Fund Balance	2,793,099	2,956,024	5,552,705	3,088,791	4,014,564	3,262,638	3,036,145	
Change in Fund Balance	-	-	383,739	-	(427,420)	-	(248,734)	(out of balance budget) amount expenditures exceed revenues
Fund Balance End of Year (actual/budgeted)			1,478,057	1,393,404	1,050,637	891,978	643,244	
Property Tax Levy by Fund								
General Fund	921,691	913,476	913,476	801,524	801,524	872,862	877,103	
Library Fund	138,594	138,594	138,594	142,752	142,752	144,294	144,294	
Fire Department	109,490	126,452	126,452	135,181	135,181	143,992	143,992	Any increase to FD levy per calculation will increase PS expenditures
Debt Service	368,237	330,978	330,978	130,043	130,043	171,951	171,951	
Total Property Tax Levy	1,538,012	1,509,500	1,509,500	1,209,500	1,209,500	1,333,099	1,337,340	0.3%



2027 Levy Calculation – Estimate (current w/changes)

2027 Budget Summary

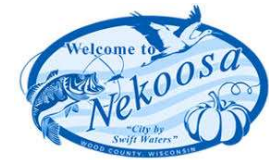
NOTICE is hereby given of a hearing on xxxxxxxxxx xx, 2026 at x:xx p.m. in the Council Chambers.
The following is a summary of the proposed 2027 Budget for the City of Nekoosa. The complete detailed budget is available for inspection in the Office of the City Clerk

	2023 Budget	2024 Budget	2024 Actual (Audited)	2025 Budget	2025 Actual (Audited)	2026 Budget	2027 Proposed Budget			
Expenditures										
General Government	504,769	536,829	583,521	604,147	461,419	581,872	577,331	-0.8%		
Public Safety	1,027,135	1,143,619	1,215,314	1,173,300	1,365,526	1,333,486	1,241,822	-6.9%	(116,446)	estimated - one position including benefits
Public Works	1,063,375	1,080,229	1,044,239	1,113,508	1,160,473	1,137,184	1,064,568	-6.4%	(72,616)	estimated - one position including benefits, still needs reduction for new health plan
Health & Human Services	42,044	37,809	35,855	43,081	37,496	40,208	40,208	0.0%		
Culture, Recreation, & Education	153,571	155,333	179,720	154,755	359,160	169,888	171,888	1.2%		
Conservation & Development	2,205	2,205	764	-	1,974	-	-			
Capital Outlay	-	-	341,981	-	1,030,468	-	-			
Other	-	-	-	-	500	-	-			
Other Financing Uses	-	-	1,767,572	-	24,968	-	-			
Total Expenditures	2,793,099	2,956,024	5,168,966	3,088,791	4,441,984	3,262,638	3,095,817	-5.1%		
Revenues										
Property Tax Levy	921,691	913,476	913,476	801,524	801,524	872,862	877,103			
Taxes (Except Tax Levy)	281,025	276,726	224,576	226,026	195,760	205,100	200,100			
Special Charges - (Garbage)	108,700	108,550	118,017	121,000	122,375	121,000	121,000			
Special Assessments	-	-	-	-	-	-	-			
Intergovernmental	1,285,007	1,480,744	1,527,480	1,672,078	1,745,367	1,682,647	1,635,552			
Licenses & Permits	12,475	12,995	11,236	11,400	10,838	10,900	8,900			
Fines, Forfeits & Penalties	35,400	31,000	31,615	30,750	27,319	25,750	25,750			
Public Charges for Services	95,685	107,033	143,695	108,860	133,135	89,720	111,740			
Intergovernmental Service Charges	-	-	-	-	-	-	-			
Miscellaneous	24,000	25,500	372,058	32,500	495,122	56,000	56,000			
Other Financing Sources	29,116	-	2,210,552	-	483,124	40,000	-			
Total Revenues	2,793,099	2,956,024	5,552,705	3,004,138	4,014,564	3,103,979	3,036,145			
Fund Balance Applied	-	-	-	84,653	-	158,659				
Total Revenues & Applied Fund Balance	2,793,099	2,956,024	5,552,705	3,088,791	4,014,564	3,262,638	3,036,145			
Change in Fund Balance	-	-	383,739	-	(427,420)	-	(59,672)			(out of balance budget) amount expenditures exceed revenues
Fund Balance End of Year (actual/budgeted)			1,478,057	1,393,404	1,050,637	891,978	832,306			
Property Tax Levy by Fund										
General Fund	921,691	913,476	913,476	801,524	801,524	872,862	877,103			
Library Fund	138,594	138,594	138,594	142,752	142,752	144,294	144,294			
Fire Department	109,490	126,452	126,452	135,181	135,181	143,992	143,992			Any increase to FD levy per calculation will increase PS expenditures
Debt Service	368,237	330,978	330,978	130,043	130,043	171,951	171,951			
Total Property Tax Levy	1,538,012	1,509,500	1,509,500	1,209,500	1,209,500	1,333,099	1,337,340	0.3%		



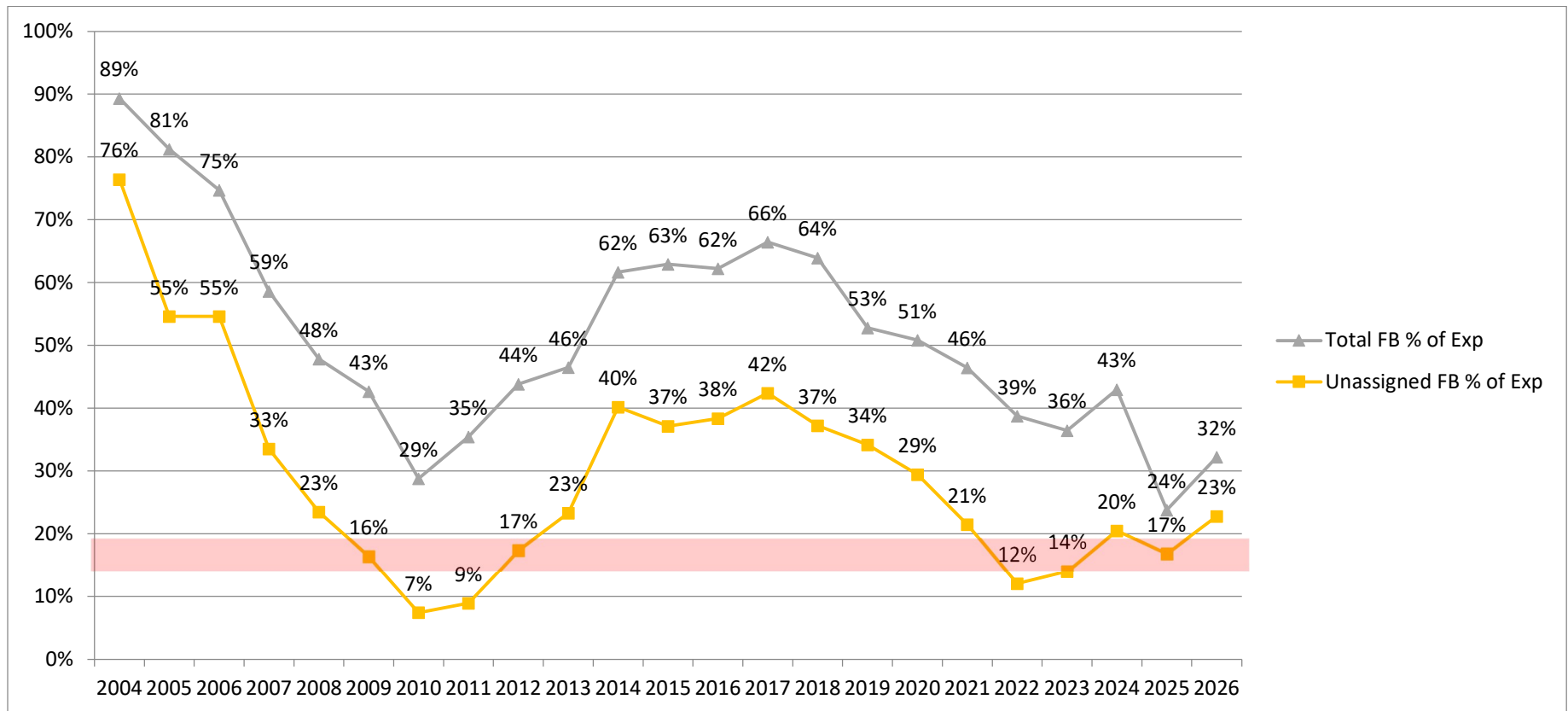
2027 Levy Calculation – Factors that will require monitoring

- **State generated revenues as they come this fall**
- **Levy Limits – verification to estimated**
- **Property Insurance**
- **Any new 2027 borrowing and the strategy around that**
- **Accumulated sick leave retirement benefit payout cash flow**



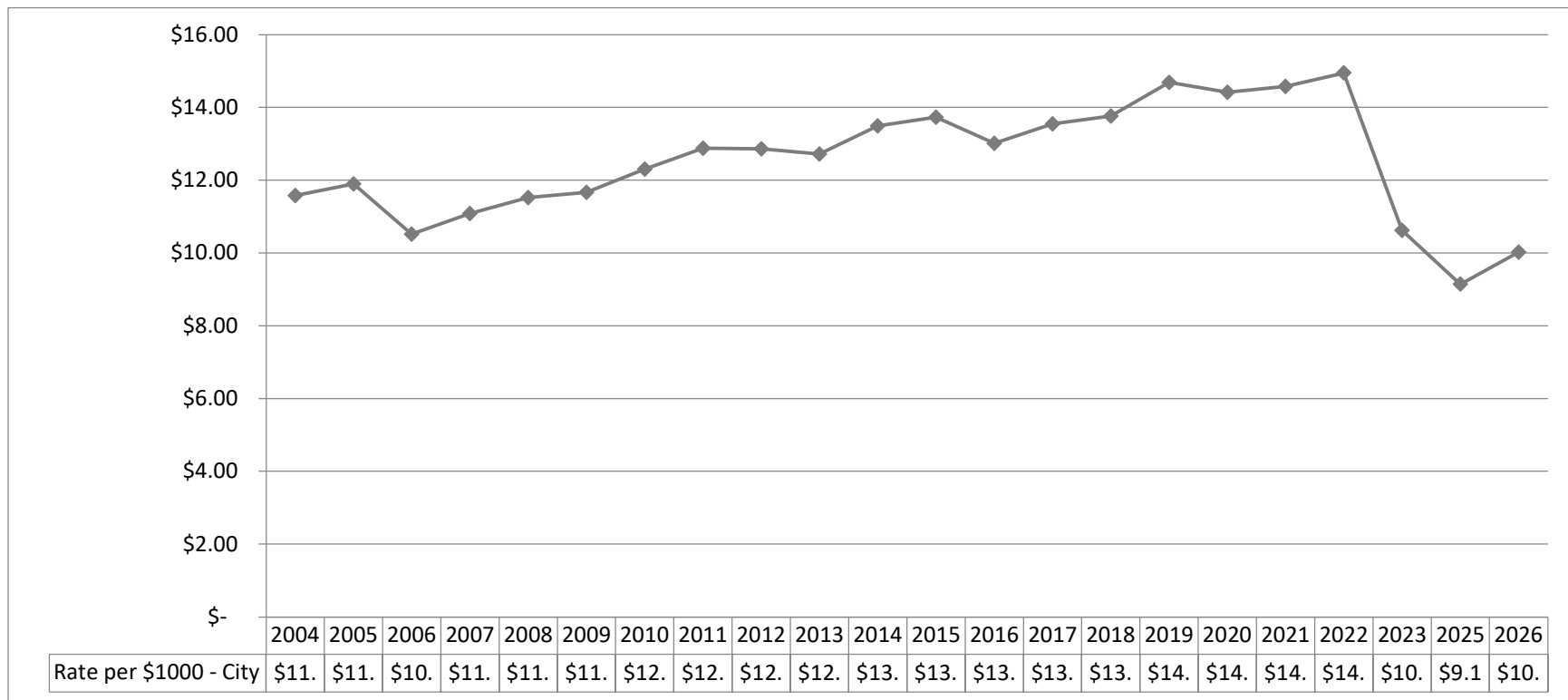
Reference Slides:

Historical Data – Where the City has been



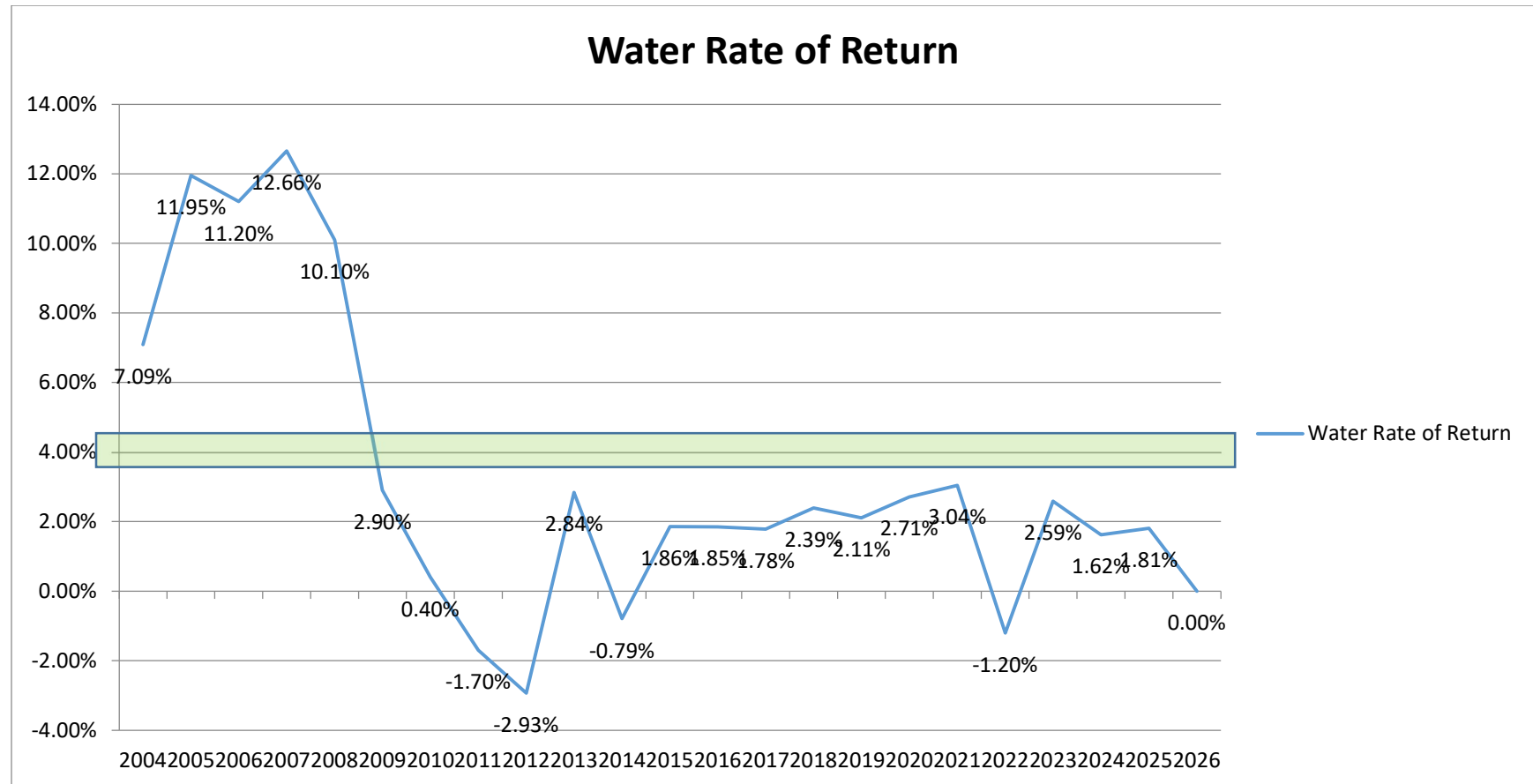


Historical Data – Where the City has been





Historical Data – Where the City has been





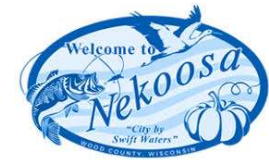
PY 2026 Budget

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

Kalle D. Fork



2027 Budget – Next Steps

- **Schedule Budget Meeting #3 – minor adjustments for YTD 2026 actual analysis and up-to-date information.**
 - **Late September?**
- **Schedule Budget Meeting #4 – consolidation budget meeting (as many as needed)**
 - **October**
- **Schedule Budget Adoption meeting**
 - **Late November**



Questions?