Budgetary Year 2027

City of Nekoosa, Wisconsin

2027 Budget Meeting 3

October 27, 2026

Workhorse Budget Reports

2027 Levy Calculation – August Initial Estimate

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 Blance	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	2023 Budget	2024 Budget	2024 Actual	2025 Budget	2025 Actual (Audited)	2026 Budget	2027 Proposed Budget	
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 (after August changes)

	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	547,331
Public Safety	1,027,135	1,143,619	1,215,314	1,173,300	1,365,526	1,333,486	1,237,378
Public Works	1,063,375	1,080,229	1,044,239	1,113,508	1,160,473	1,137,184	1,026,485
Health & Human Services	42,044	37,809	35,855	43,081	37,496	40,208	40,208
Culture, Recreation, & Education	153,571	155,333	179,720	154,755	359,160	169,888	171,888
Conservation & Development	2,205	2,205	764	-	1,974	-	-
Capital Outlay	-	-	341,981	-	1,030,468	-	
Other - Sick Leave Payouts	-	-	-	-	500	-	-
Other - Salary Increases	-	-	-	-	-	-	-
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	3,023,290
Revenues							
Property Tax Levy	921,691	913,476	913,476	801,524	801,524	872,862	874,780
Taxes (Except Tax Levy)	281,025	276,726	224,576	226,026	195,760	205,100	170,100
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	1,675,909
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	99,740
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	3,032,179
Fund Balance Applied	-	-	-	84,653	-	158,659	
Total Revenues & Applied Fund Blance	2,793,099	2,956,024	5,552,705	3,088,791	4,014,564	3,262,638	3,032,179
Change in Fund Balance	-	-	383,739	-	(427,420)	-	8,889
Fund Balance End of Year (actual/budgeted)			1,478,057	1,393,404	1,050,637	891,978	900,867

Property Tax Levy by Fund	2023 Budget	2024 Budget	2024 Actual	2025 Budget	2025 Actual (Audited)	2026 Budget	2027 Proposed Budget
General Fund	921,691	913,476	913,476	801,524	801,524	872,862	874,780
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	146,315
Debt Service	368,237	330,978	330,978	130,043	130,043	171,951	131,951
Total Property Tax Levy	1,538,012	1,509,500	1,509,500	1,209,500	1,209,500	1,333,099	1,297,340

2027 Levy Calculation – Estimate (after October changes)

	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	547,331	-5.9%	
Public Safety	1,027,135	1,143,619	1,215,314	1,173,300	1,365,526	1,333,486	1,237,378	-7.2%	
Public Works	1,063,375	1,080,229	1,044,239	1,113,508	1,160,473	1,137,184	1,026,485	-9.7%	
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 - Sick Leave Payouts	-	-	-	-	500	-	125,947		
Other - Salary Increases	-	-	-	-	-	-	30,000		
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	3,179,237	-2.6%	
Revenues									
Property Tax Levy	921,691	913,476	913,476	801,524	801,524	872,862	874,780		
Taxes (Except Tax Levy)	281,025	276,726	224,576	226,026	195,760	205,100	170,100		
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	1,675,909		
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	99,740		
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	3,032,179		
Fund Balance Applied	-	-	-	84,653	-	158,659			
Total Revenues & Applied Fund Blance	2,793,099	2,956,024	5,552,705	3,088,791	4,014,564	3,262,638	3,032,179		
Change in Fund Balance	-	-	383,739	-	(427,420)	-	(147,058)	(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	744,920		

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General Fund	921,691	913,476	913,476	801,524	801,524	872,862	874,780	
Library Fund	138,594	138,594	138,594	142,752	142,752	144,294	144,294	
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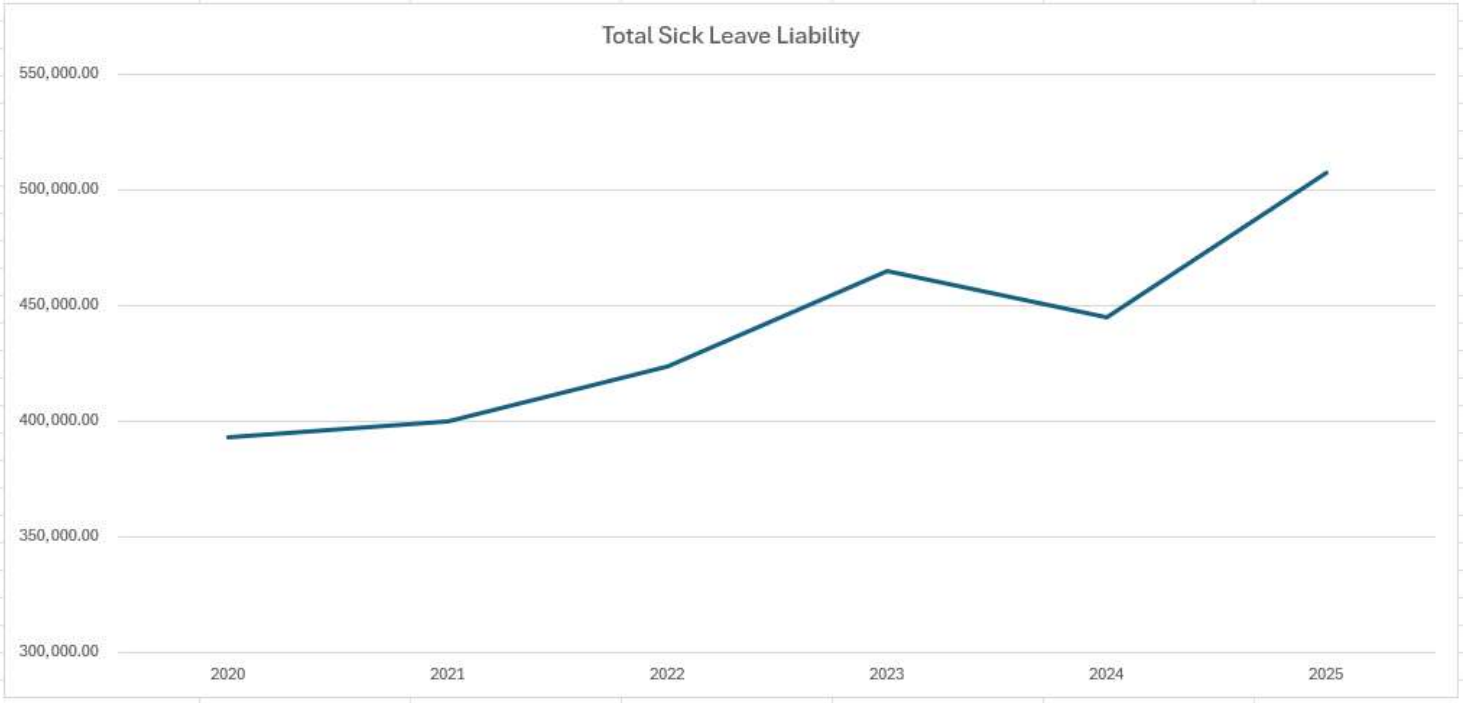
Debt Service	368,237	330,978	330,978	130,043	130,043	171,951	131,951	
Total Property Tax Levy	1,538,012	1,509,500	1,509,500	1,209,500	1,209,500	1,333,099	1,297,340	-2.7%

2027 Budget Discussion Items:

- How is the 2% wage increase going to be funded in the budget?
- How are the $125,000 sick leave payouts in 2027 going to be funded in the budget?
- Any new 2027 borrowing and the strategy around that?

City of Nekoosa
Accrued Sick Leave
Summary 2020-2025

	2020	2021	2022	2023	2024	2025
Total Sick Leave Liability	392,732.08	399,849.44	423,382.53	465,141.70	445,118.50	507,481.19



2027 Budget – Next Steps

- Schedule Budget Meeting #4 – consolidation budget meeting
  - Early November
- Publish Proposed Budget – Notice of Public Hearing
- Schedule Budget Adoption meeting
  - Late November
    - November 17 (last day to publish November 2)
    - November 24 (last day to publish November 9)

Questions?