2027 Budget Summary

NOTICE is hereby given of a hearing on November 17, 2026 at 5:00 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

	2024 Budget	2025 Budget	2025 Actual (Audited)	2026 Budget	2027 Proposed Budget
Expenditures					
General Government	536,829	604,147	461,419	581,872	548,891
Public Safety	1,143,619	1,173,300	1,365,526	1,333,486	1,237,378
Public Works	1,080,229	1,113,508	1,160,473	1,137,184	1,179,509
Health & Human Services	37,809	43,081	37,496	40,208	40,208
Culture, Recreation, & Education	155,333	154,755	359,160	169,888	173,251
Conservation & Development	2,205	-	1,974	-	-
Capital Outlay	-	-	1,030,468	-	
Other - Sick Leave Payouts	-	-	500	-	-
Other - Salary Increases	-	-	-	-	-
Other Financing Uses	-	-	24,968	-	-
Total Expenditures	2,956,024	3,088,791	4,441,984	3,262,638	3,179,237
Revenues					
Property Tax Levy	913,476	801,524	801,524	872,862	874,780
Taxes (Except Tax Levy)	276,726	226,026	195,760	205,100	170,100
Special Charges - (Garbage)	108,550	121,000	122,375	121,000	121,000
Special Assessments	-	-		-	-
Intergovernmental	1,480,744	1,672,078	1,745,367	1,682,647	1,675,909
Licenses & Permits	12,995	11,400	10,838	10,900	8,900
Fines, Forfeits & Penalties	31,000	30,750	27,319	25,750	25,750
Public Charges for Services	107,033	108,860	133,135	89,720	99,740
Intergovernmental Service Charges	-	-		-	-
Miscellaneous	25,500	32,500	495,122	56,000	77,111
Other Financing Sources	-	-	483,124	40,000	-
Total Revenues	2,956,024	3,004,138	4,014,564	3,103,979	3,053,290
Fund Balance Applied	-	84,653	-	158,659	125,947
Total Revenues & Applied Fund Blance	2,956,024	3,088,791	4,014,564	3,262,638	3,179,237
Change in Fund Balance	-	-	(427,420)	-	-

Property Tax Levy by Fund	2024 Budget	2025 Budget	2025 Actual (Audited)	2026 Budget	2027 Proposed Budget
General Fund	913,476	801,524	801,524	872,862	874,780
Library Fund	138,594	142,752	142,752	144,294	144,294
Fire Department	126,452	135,181	135,181	143,992	146,315
Debt Service	330,978	130,043	130,043	171,951	131,951
Total Property Tax Levy	1,509,500	1,209,500	1,209,500	1,333,099	1,297,340

CITY OF NEKOOSA

2026 Tax Rate Calculation--**TID**

Amount of Levy			Mill Rate	$/Thousand
$ 750,998.89	County Tax Rate		0.003877398	$ 3.88
$ 1,423,080.15	Local Tax Rate		0.007347345	$ 7.35
$ 1,038,083.61	Nekoosa 3906		0.005384609	$ 5.38
$ 3,876.23	Port Edwards 4508		0.004311233	$ 4.31
$ 119,446.48	Mid-State Tech		0.000616701	$ 0.62
$ 3,331,609.13	Gross Rate Nekoosa		0.017226053	$ 17.23
$ 2,297,401.75	Gross Rate Port Edwards		0.016152678	$ 16.15
	School Levy Tax Credit		0.000000000	$ -
	Net Rate Nekoosa		0.017226053	**$ 17.23**
	Net Rate Port Edwards		0.016152678	**$ 16.15**
	Nekoosa Assmt Value	$ 192,787,200.00		
	Port Edwards Assmt Value	$ 899,100.00		
	Total Assessed Value	$ 193,686,300.00		

County Tax Rate comes from Line #20 State & County Apportionment Form (PC-400) from County Clerk
Local Tax rate comes from Line #10 Municipal Levy Limit Worksheet (SL-202m) that you complete
School District Tax Rate comes from Tax Levy Certification Column 2 Line #6 Total Levy (PI-1508) from the School Districts
Mid State Tax Rate comes by letter issued by Mid State
Gross Rate is the total of County, Local, School and Mid State amounts for each district
School Levy Tax Credit is issued to you from the Department of Revenue Form (FD-1) LATE NOVEMBER
Assessment Values start on Line 36 Final Equated Statement of Assessment (PA-521C) issued by the DOR and the Total Assessed Value should equal Line 16 of the same form

THIS FORM WILL NOT COMPUTATE ANY NUMBERS UNTIL ASSESSED VALUE NUMBERS ARE ENTERED!!

FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2026

71 (CO) 261 (MUN) 1964 (ACCT NO)

☐ This is an Amended Return

FOR CITY OF (Town - Village - City) OF NEKOOSA (Municipality Name) WOOD COUNTY (County Name)

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES WHOLE NUMBERS ONLY (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	1,098	951	675	11,547,600	135,306,200	146,853,800
2	COMMERCIAL - Class 2	79	66	143	2,740,400	24,704,400	27,444,800
3	MANUFACTURING - Class 3	19	15	98	2,015,800	15,640,100	17,655,900
4	AGRICULTURAL - Class 4	10		106	19,600		19,600
5	UNDEVELOPED - Class 5	43		379	278,300		278,300
6	AGRICULTURAL FOREST - Class 5m	4		38	44,100		44,100
7	FOREST LANDS - Class 6	13		140	293,200		293,200
8	OTHER - Class 7	2	2	8	47,400	1,049,200	1,096,600
9	TOTAL - ALL COLUMNS	1,268	1,034	1,587	16,986,400	176,699,900	193,686,300
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY,TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	**AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F**						193,686,300
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT 10/20/2026			Name of Assessor STEVE SHEPRO		Telephone # (715) 544-7535	

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .992816857
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

FOREST CROP AND OTHER EXEMPT LAND

2026	71	261	1964
YEAR	CO	MUN	ACCT NO

FOREST LANDS (Line 7) and FOREST CROPS (in this section) - are **NOT** the same

18	Private Forest Crop - Reg Class @ 10¢ per acre			Private Forest Crop - Reg Class @ $3.6 per acre		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
19	Private Forest Crop - Special Class @ 20¢ per acre			Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
20	Entered Before 2005 Managed Forest - OPEN @ 72¢ per acre			Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
21	Entered After 2004 Managed Forest - OPEN @ $1.9 per acre			Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE

22	(a) County Forest Cropland Acres	(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
				.34	360.11

23	Assessed Value of Omitted Property From Prior Years (Sec. 70.44)		Assessed Value of Sec. 70.43 Corrections of Errors by Assessors	
	(a) REAL ESTATE	(b) PERSONAL	(c1) REAL ESTATE	(c2) PERSONAL
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)		Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors	
	(d) REAL ESTATE	(e) PERSONAL	(f1) REAL ESTATE	(f2) PERSONAL

SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

SCHOOL DISTRICTS

2026	71	261	1964
YEAR	CO	MUN	ACCT NO

Line No.	Enter 6-digit School District Code (Col. A)	Account Number (Col. B)	School District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
	A. SCHOOL DISTRICTS (K-8 and K-12)					
36	713906	0439	SCH D OF NEKOOSA	175,131,300	17,655,900	192,787,200
37	714508	0441	SCH D OF PORT EDWARDS	899,100		899,100
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			176,030,400	17,655,900	193,686,300
	B. UNION HIGH SCHOOL DISTRICTS					
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
	C. TECHNICAL COLLEGE DISTRICTS					
56	001400	0013	MID-STATE TECHNICAL COLLEGE WRAP	176,030,400	17,655,900	193,686,300
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			176,030,400	17,655,900	193,686,300

I hereby certify, to the best of my knowledge and belief, this form is complete and correct.

Name	Title	Submission date
KALLIE DHEIN		10 / 23 / 2026

Phone	Email address
(715) 886 - 7878	CLERK@NEKOOSAWI.COM

Form PC-202	2026 Tax Increment Worksheet	WI Dept of Revenue

Report Type	Co-muni Code	County	Account No	Total Equalized TID Value Increment	
ORIGINAL	71261	WOOD	1964	17,237,500	This worksheet is for all TIDs in this municipality
		Muni Type: CITY			
		Municipality: NEKOOSA			

Taxing Jurisdiction	Col. A		Col. B		Col. C		Col. D		Col. E	Col. F
	Apportioned Levy	/	Equalized Value (less TID Value Increment)	=	Interim Rate	X	Equalized Value (with TID Value Increment)	=	Total Levy Amount *(use on Mill Rate Worksheet)*	Col. E - A = Tax Increment
1. County										
WOOD	$684,642.40	/	177,850,100.00	=	0.003849547	X	195,087,600.00	=	$750,998.89	$66,356.49
2. Special Districts (metro, sanitary, lake)										
3. Tax District (town, village, city)										
NEKOOSA	$1,297,340.00	/	177,850,100.00	=	0.007294570	X	195,087,600.00	=	$1,423,080.15	$125,740.15
4. School Districts										
SCH D OF NEKOOSA	$946,123.64	/	177,346,967.00	=	0.005334874	X	194,584,467.00	=	$1,038,083.61	$91,959.97
5. Technical College Districts										
MID-STATE TECHNICAL COLLEGE WRAP	$108,892.46	/	177,850,100.00	=	0.000612271	X	195,087,600.00	=	$119,446.48	$10,554.02
6. Tax Increment Total										
	$3,036,998.50								$3,331,609.13	$294,610.63

Form PC-202	2026 Tax Increment Worksheet	WI Dept of Revenue

Preparer Information

Name	Kallee Ferk	Title	City Clerk
Email	clerk@nekoosawi.com	Phone	(715) 886-7877

Comments

Signature Statement

Under penalties of law, I declare this form and all attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

[X] YES [ ] NO

Submission Information

You successfully submitted your worksheet. Print a copy for your records.

Co-muni code: 71261

Submission date: 11-17-2026 01:26 PM

Confirmation: TIW20261964O1794943573839

Submission type: ORIGINAL

Form PC-400	State and County Apportionment Form	WI Dept of Revenue

Year 2026 CoMuni Code 71261 Account Number 1964 CITY OF NEKOOSA

A. COUNTY TAXES (Apportioned TID OUT)		
A1. Portion of state special charges on county:		
1. Charitable and penal		$0.00
2. Other state special charges		$0.00
3. SUBTOTAL - Section A1 (enter on Statement of Taxes (SOT), Line A1)		**$0.00**
A2. Other county taxes levied on entire town, village or city		
4. Health		
5. Library (sec. 43.12, Wis. Stats.)		
6. County Bridge Aid (sec. 82.08(2), Wis. Stats.)		
7. Sanitation		
8. Children with Disabilities Education Boards (sec.121.135, Wis. Stats.)		
9. Property taxes charged back (sec. 74.41, Wis. Stats.)		$3,276.57
10. Countywide emergency medical system (sec. 256.35, Wis. Stats.)		
11. Other (describe) : Debt Service		$211,267.78
12. All other county taxes		$470,098.05
13. County Sales Tax Credit		
14. SUBTOTAL - Section A2 (enter on SOT, Line A2)		**$684,642.40**
A3. County taxes levied on part of town, village or city (enter on SOT, line A3)		
15. Children with Disabilities Education Boards		$0.00
16.		
17.		
18.		
19.		
20. TOTAL NET COUNTY TAXES (sum of Secs. A1-A3) (for county tax rate)		**$684,642.40**
B. SPECIAL DISTRICT TAXES		
21. Special district code: NA	Amount levied	$0.00
22. Special district code: NA	Amount levied	$0.00
C. TOWN, VILLAGE OR CITY TAXES		
C1. Other state special charges		
23. Other:		
24. Other:		
25. SUBTOTAL - Section C1 (enter on SOT, Line C4)		**$0.00**
C2. County Special Charges:		
26. Illegal real estate charged back (sec. 70.74(2), Wis. Stats.)		$0.00
27. Highways and bridges (sec. 83.03, Wis. Stats.)		$0.00
28. Highway aid (sec. 83.14, Wis. Stats.)		$0.00
29.		
30.		
31.		
32.		
33. SUBTOTAL - Section C2 (enter on SOT, Line C5)		**$0.00**
34. TOTAL - ALL TAXES AND CHARGES - sum of Secs. A-C		**$684,642.40**

Wisconsin Department of Public Instruction
PI-1508 TAX LEVY CERTIFICATION
ss. 24.71, 120.17(8)

2026-2027 School Year

Instructions: This form must be signed in the presence of a notary public, and delivered to the clerk of each municipality having territory within the school district on or before **November 10**
(Ref Wisconsin Statute s.120.12(3))

T O

① Municipal Clerk:
KALLEE FERK
951 MARKET ST
NEKOOSA, WI 54457-1025

② Municipality: City of Nekoosa

③ County: Wood

The levy is distributed using the same percentage as the equalized valuation.	**Entire School District**	**Portion of School District Lying Within Municipality**
	Column 1	Column 2
④ Equalized Valuation (TID Out) Tax Apportionment (October Certification)	$2,539,951,309.00	$177,346,967.00
⑤ Percent of Entire School District	100.000000%	6.982298%
⑥ **Total Levy**	$13,550,319.00	**$946,123.64**

CERTIFICATION

I HEREBY CERTIFY the amount shown on Line 6, Column 2, above, to be assessed against the taxable property of that portion of the school district lying within the municipality, as required by s. 120.17(8). The state superintendent, pursuant to s. 120.06, has certified to me the equalized valuations shown on Line 4, which I have used to determine the portion of the school district levy to be paid by the municipality.

F R O M

Name of School District	School District Clerk
Nekoosa School District (3906)	
Signature of School District Clerk	David A. Schmitt
Signature of Notary Public	Jody L Heuer
Signed before me this date 10/26/26	My Commision Expires 9/10/27

JODY L HEUER NOTARY PUBLIC STATE OF WISCONSIN

NOTARY SEAL

Wisconsin Statutory References:
s. 120.17(8)
s. 120.44
s. 121.06(2)

Mail tax settlement to:
District Administrator
Nekoosa School District
600 S Section St
Nekoosa, WI 54457

Wisconsin Department of Public Instruction
PI-1508 TAX LEVY CERTIFICATION
ss. 24.71, 120.17(8)

2026-2027 School Year

Per §74.09(3)(db) a school board is required to separately report any tax levies that exceed its annual revenue limit as a result of a successful referendum to exceed the limit on a non-permanent basis. State law requires the levies associated with all debt and non-recurring operation referendums passed after December 31, 2014 to be listed separately. The property tax bill must also include the year in which the non-permanent referendum to exceed the revenue limit no longer applies.

List of approved 2026-2027 debt and non-recuring operating referenda which will allow the district to exceed its revenue limit on a non-permanent basis.

Municipal Clerk: **KALLEE FERK**
951 MARKET ST
NEKOOSA, WI 54457-1025

Municipality: City of Nekoosa

County: Wood

School District: Nekoosa School District (3906)

School District Clerk:

Referenda ID	Vote Date	Type	Year Expires	Total Referendum Amount	2026-2027 Levy Amount due to Referendum	Percent of Entire School District	2026-2027 Amount due to Referendum for Taxation District
RF-6204	04/07/2026	Non-Recurring Referendum	2031	$10,000,000.00	$2,000,000.00	6.982298%	$139,645.96

MID-STATE TECHNICAL COLLEGE

mstc.edu / 888.575.6782

October 21, 2026

City of Nekoosa
951 Market Street
Nekoosa, WI 54457

SUBJECT: 2026-27 CERTIFIED TAX LEVY

On October 19, 2026, the Mid-State Technical College District Board officially designated **$108,892.46** as your proportional share of Mid-State's 2026-27 property tax levy totaling $15,326,933.00. As requested by Chapter 38.16(1) of the Wisconsin Statutes, you are hereby requested to assess this levy against the taxable property of the Mid-State District lying within your Town, Village, or City.

Your proportional share was calculated using equalized valuation, without TIFs, as certified by the Department of Revenue. Please feel free to verify this amount by dividing your municipality's equalized valuation by $25,032,922,451.00 and multiplying the result by $15,326,933.00.

District operational levies are frozen except for tax dollars attributed to new construction. Please note that the Debt Levy portion is not frozen; however, our District Board is being vigilant by keeping the growth to a reasonable rate.

It is also certified that there were no qualifying referenda passed, as defined by 74.09(3)(db), that should be added to the 2026 property tax bills.

Any questions regarding this bill please call our Business Office at (715) 422-5593.

Please mail your remittance to:
Mid-State Technical College
ATTN: Business Office
500 32nd Street North
Wisconsin Rapids, WI 54494

Betty Bruski Mallek
Mid-State Technical College Board Secretary

Shelly Mondeik, Ed.D.
President

Wisconsin Department of Public Instruction
PI-1508 TAX LEVY CERTIFICATION
ss. 24.71, 120.17(8)

2026-2027 School Year

Instructions: This form must be signed in the presence of a notary public, and delivered to the clerk of each municipality having territory within the school district on or before **November 10**
(Ref Wisconsin Statute s.120.12(3))

TO

① Municipal Clerk:
KALLEE FERK
951 MARKET ST
NEKOOSA, WI 54457-1025

② Municipality: City of Nekoosa

③ County: Wood

The levy is distributed using the same percentage as the equalized valuation.	**Entire School District**	**Portion of School District Lying Within Municipality**
	Column 1	Column 2
④ Equalized Valuation (TID Out) Tax Apportionment (October Certification)	$347,290,742.00	$503,133.00
⑤ Percent of Entire School District	100.000000%	0.144874%
⑥ **Total Levy**	$2,675,589.00	**$3,876.23**

CERTIFICATION

I HEREBY CERTIFY the amount shown on Line 6, Column 2, above, to be assessed against the taxable property of that portion of the school district lying within the municipality, as required by s. 120.17(8). The state superintendent, pursuant to s. 120.06, has certified to me the equalized valuations shown on Line 4, which I have used to determine the portion of the school district levy to be paid by the municipality.

FROM

Name of School District	School District Clerk
Port Edwards School District (4508)	Nina Pelo
Signature of School District Clerk	Nina Pelo
Signature of Notary Public	Cheryl A Esser
Signed before me this date: 10-28-26	My Commision Expires: 6-9-29

NOTARY SEAL

Wisconsin Statutory References:
s. 120.17(8)
s. 120.44
s. 121.06(2)

Mail tax settlement to:
District Administrator
Port Edwards School District
801 2nd St
Port Edwards, WI 54469

Wisconsin Department of Public Instruction
PI-1508 TAX LEVY CERTIFICATION
ss. 24.71, 120.17(8)

Per §74.09(3)(db) a school board is required to separately report any tax levies that exceed its annual revenue limit as a result of a successful referendum to exceed the limit on a non-permanent basis. State law requires the levies associated with all debt and non-recurring operation referendums passed after December 31, 2014 to be listed separately. The property tax bill must also include the year in which the non-permanent referendum to exceed the revenue limit no longer applies.

2026-2027 School Year

List of approved 2026-2027 debt and non-recurring operating referenda which will allow the district to exceed its revenue limit on a non-permanent basis.

Municipal Clerk: **KALLEE FERK**
951 MARKET ST
NEKOOSA, WI 54457-1025

Municipality: City of Nekoosa

County: Wood

School District: Port Edwards School District (4508)

School District Clerk: Nina Pelo

Referenda ID	Vote Date	Type	Year Expires	Total Referendum Amount	2026-2027 Levy Amount due to Referendum	Percent of Entire School District	2026-2027 Amount due to Referendum for Taxation District
RF-5839	04/02/2024	Non-Recurring Referendum	2029	$4,250,000.00	$850,000.00	0.144874%	$1,231.43
RF-5840	04/02/2024	Issue Debt	2044	$7,300,000.00	$533,056.00	0.144874%	$772.26