

2026

OPERATING & CAPITAL  
IMPROVEMENTS

# PROPOSED BUDGET

CITY OF  
NEENAH



211 Walnut St.



Neenahwi.gov



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JANE B. LANG  
*Mayor*

October 29, 2025

Dear President Borchardt, Honorable Council Members, and Citizens:

It is my pleasure to present you with the 2026 Operating and Capital Improvement Budget. As a team, we have been able to work hard on this product to provide a starting point for discussion and decision making by our Council in order to achieve the best possible outcome for our citizens.

My priorities for the 2026 budget reflect my desire to do the best we can for our citizens while at the same time providing well for our employees. Our 2025 Strategic Plan process yielded some useful information including the fact that our community prioritizes safety, housing, and infrastructure, so we have done our best to continue to appropriately fund those functions.

Working with our department heads to create the budget document, this year's identified needs in our 2026 general fund budget are \$31,875,760 while our revenues expectations are \$30,821,830. Our budget deficit based upon department head requests originally stood at \$1,053,930. I'm requesting a reduction of those department head requests of \$122,830 and an increase in revenues of \$931,100 which will allow us to prevent a budget deficit. I am proposing that our tax levy to support the operating budget will increase by \$410,100. We will be using \$300,000 in general fund unassigned reserves (of our approximate six-million-dollar undesignated reserve fund balance). I am grateful that, after many meetings with department heads and sincere dedication to make reductions by our entire team working together, we are able to present a fiscally responsible budget to the Council for 2026.

We highly value our City of Neenah employees and consider them to be our most important resource. This year we have made the decision to plan for an overall increase of 2.5% (1% in January and 1.5% in July) for 2026. Because our ability to retain our excellent workforce depends, in part, on our ability to provide our employees with appropriate compensation and benefits, we will be conducting a new comprehensive salary evaluation beginning in 2026. In 2024, we moved to a self-funded health insurance plan which in 2025 has proven to be an effective cost savings measure for the city while at the same time maintaining good coverage for our employees. Although the increases to employees in 2025 were difficult, the outcome for 2026 will include a reduction of \$1,000 in out-of-pocket costs and only a small increase in premium costs with employees returning to funding 10% of the premium rather than the 12.5% we had moved to last year.

The implementation of our Culture Plan in 2023 has been an on-going positive process, which this year led to our work on the city's first three-year Strategic Plan. The goal of this process was to create a framework and guide for prioritizing our values and goals for the city. Input from community business leaders, department heads, Council members, staff, and community members via in-person opportunities and city-wide surveys yielded information that we will use to consider projects and spending moving forward. Engaging with our community was one of the four values we adopted as an organization back in 2023, and we continue to take steps to put this into practice. In 2026, an additional way we will be

practicing this value is with the creation of a new Citizens' Academy – Local Government 101 series of workshops that will welcome the public to learn more about how our city government functions and how each of our city departments works for you, our residents.

We have continued to address our facilities' needs, as we did in 2023 and 2024 with the police station remodel and training-center addition, with the 2025 process of evaluating and studying our building needs at Fire Station #31. Under the leadership of NMFR Chief, Travis Teesch, we worked through the process of evaluating Station #31 for a complete remodel which will correct some significant issues at that building. As Station #31 also serves as our employee health clinic, a polling location, a community meeting space, and the location of some of our IT services, we diligently focused on finding solutions to correct issues, address firefighter safety concerns, and improve this important facility. We were proud to be able to apply for and receive funding to cover over half of the total cost of the additional part of this project which includes the addition of a new training tower and storage facility for NMFR equipment. The Winnebago County Spirt Fund provided \$500,000 of funding and an additional \$200,000 came from the State of Wisconsin due to the efforts of Rep. Dean Kaufert. The training tower and storage facility for it are a shared expense with the City of Menasha. As always, we remain committed to providing the very best public safety services to our community, and we are steadfast in our support of and pride in both our police and fire departments. We were able to create a new agreement with the Neenah Police Department which will be in effect through 2027 which resulted in a positive increase for their unionized officers. We are also committed to establishing a very positive agreement with the Neenah Menasha Fire Rescue union this year.

One of the largest ever street reconstruction projects we've ever undertaken took place in 2025 when S. Commercial Street was completed in mid-October – ahead of schedule! This significant project included replacement of storm sewer, pavement, sidewalks, driveways, and traffic signals in addition to the roadwork itself. We are confident that this 1.5 mile improvement will lead to additional revitalization projects in this important City of Neenah corridor. Funding for this project was secured with a federal grant covering 69% of the 10.1-million-dollar total cost.

Our shoreline restoration project at Doty Park was also a huge undertaking in 2025 and was also accomplished with help from outside funding cutting in half the cost of that project to our residents while safely securing that shoreline for years to come. Outside fundraising efforts were also engaged in the process for needed repairs at the Kimberly Point Lighthouse which will take place next year – repairing rotting wood, a deteriorating roof, and making bathrooms more accessible for all. To date, our generous partners have donated nearly half of the cost of the project also making this less of a burden on our city's taxpayers.

Another positive outcome in 2025 was the ability to finally plan for the purchase of the warehouse on Main St. and Millview Dr. This will allow the city to significantly improve the entrance to our beautiful downtown area, which continues to gain even greater popularity with the addition of some great new retail stores. The work at Arrowhead Park continued in 2025 with the establishment of the prairie work on the west end and the beginning of the paved carriage road. The grading, utility, and storm water plan was created by Graef and Stantec and was submitted to the DNR for their review this past summer. We anticipate continued development of this site but did not put additional funding in the budget for it. Carry forward dollars from borrowing that occurred before 2022 will be relied upon for the infrastructure improvements on the site as we prepare for opportunities in 2026. As I indicated last year, the key to this unique site will be public-private partnerships.

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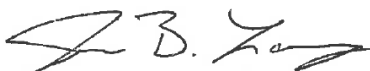
Additional exciting developments in the city this past year included our new Boys' and Girls' Club on Marathon Ave., continued development on the Bridgewood site including a significant expansion at the Best Western and additional apartments on the former golf course site, and the proposed townhouse development for medical residents at the former Roosevelt School site on Doty Island. Again, that housing development at the former school site will undoubtedly lead to further revitalization efforts on the Island which we excitedly anticipate. The fact that we had 81 single family homes constructed in 2024 (vs. 41 in 2023), and to date in mid-October of 2025 we have added 82 single family homes has been the major contributor to our highest ever in the city's history net new construction of 2.15%. This exceptional growth is a very positive thing for our community.

The proposed budget has our tax rate increasing by 4.15 % (or 29 cents per thousand of assessed value to a rate of \$7.31/thousand from last year's rate of \$7.02/thousand). That means that the owner of a \$275,000 home would pay an additional \$80 in taxes for city purposes on the 2026 tax bill. This tax rate includes the operating budget and debt service levies for Neenah, as well as the levy to support TIF districts (an amount derived at the state level).

For the past several months, all departments worked very hard to create a budget that we are happy to present to the City Council for their review. Of course, we are always faced with challenges and funding limitations, however, as one proactive solution, we have continued to pursue outside grant funding to partially cover the cost for many of the major projects we've undertaken thereby reducing the tax burden on our citizens. We also now, with the adoption of the city's Strategic Plan, will have a benchmark by which to evaluate and prioritize those projects and proposals that are brought before us. As an additional step in 2026, we will be undertaking an organizational study of the Neenah Menasha Fire Rescue (again funded by interest earned on ARPA dollars) in order to make good decisions related to its efficiency, function, and organization. I am grateful for the teamwork that is demonstrated each and every day at the City of Neenah, and I have been so grateful to serve as your mayor for the past three and a half years. I anticipate even greater positive momentum in 2026, and I thank our department heads, staff, and residents for all their hard work to continue to make Neenah a great place to call home.

Finally, I'd like to express my thanks to our Finance Department for their exceptional efforts to help guide this year's plan. Our Director of Finance, Vicky Rasmussen, and our Deputy Director, Andy Kahl, have done an exceptional job. I am incredibly grateful to both for their assistance in walking through this complex process. I'm also grateful to our Council President, Brian Borchardt, and our eight other Council members for their support and encouragement. Our team remains strong, dedicated, and committed to continuing to provide the very best for the citizens of Neenah, and we remain firm in our convictions to make the best decisions for our entire community. As we undergo the process of budget discussions and decisions at the Council level, I welcome the input and wisdom of our Council members and community members to produce the absolute best possible result for all of us.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "J.B. Lang", with a stylized flourish at the end.

Jane B. Lang, Mayor



# **City of Neenah**

## **Wisconsin**

**2026**

### **Operating and Capital Improvements Budget**

**Compiled by Department of Finance  
Vicky K. Rasmussen, CPA, Director  
Andrew W Kahl, CPA, Deputy Director**

**Submitted by  
Jane B. Lang, Mayor**

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# City of Neenah

## 2026 Operating and Capital Improvements Budget

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# City of Neenah

## Budget Development and Management Process

The City of Neenah’s annual budget is more than just a financial document—it’s a comprehensive plan that aligns resources with the services and programs the City delivers to residents, businesses, and industries. The budget outlines anticipated revenues and planned expenditures for the coming fiscal year, which follows the calendar year, and serves as a key policy and management tool for both elected officials and City departments.

When adopted, the budget becomes a guiding document for department heads, helping them manage operations while also providing the Common Council and the public with transparency and accountability.

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### Budget Structure and Content

The budget document begins with a transmittal letter from the Mayor, summarizing the overall approach, key issues, and priorities. Following that are introductory and summary sections explaining the budget process, organizational structure, and a high-level overview of revenues and expenditures. Detailed sections follow, breaking down department budgets, special programs, and funding sources.

Per state statute, the document must include:

- A three-year comparison of revenues and expenditures
  - Information on debt service and fund balances
  - Any other relevant financial details
- 

### Development and Adoption Process

Each year, the budget is developed through a structured process:

1. **Mayor’s Guidelines**  
The Mayor initiates the process by setting objectives and budgetary targets, considering economic conditions, service levels, and community expectations.
2. **Department Requests**  
Operating managers submit budget requests based on those guidelines. These include estimated expenses, projected revenues, and goals for the subsequent year.
3. **Budget Compilation**  
After review and refinement with staff input, the Mayor submits the full proposed budget to the Common Council, detailing department requests, recommended funding, and the proposed tax levy.
4. **Public Access and Input**  
The proposed budget is posted on the City’s website ([www.neenahwi.gov](http://www.neenahwi.gov)), with a series of public Council workshops and a formal Public Hearing that is held to gather feedback from residents and taxpayers.
5. **Council Approval**  
Following public input and discussion, the Council votes on any proposed amendments, then adopts the budget and tax levy via resolution, making it legally binding.

# City of Neenah

## Budget Development and Management Process (Continued)

### Budget Control and Management

After adoption, the budget becomes a framework for operational decision-making and fiscal oversight. Key elements of budget control include:

- **Appropriation Levels**

The General Fund is divided into major categories:

- General Government
- Public Safety
- Public Works
- Community Development & Human Services
- Culture & Recreation
- Miscellaneous/Other Uses

All other funds are appropriated as a whole.

- **Spending Limits**

Departments may not exceed their appropriated budgets unless a two-thirds vote of the Council approves a change, which must also be publicly noticed.

- **Internal Controls**

Transfers involving salaries/wages, capital outlay, or major account shifts require approval from the Finance and Personnel Committee and a two-thirds Council vote.

- **Ongoing Monitoring**

- Departments receive monthly budget reports
- The Finance Director provides quarterly updates to the Council, including financial condition analysis and recommendations.

- **Year-End Procedures**

Unused, uncommitted budget amounts generally lapse at year-end and may be reappropriated in the next fiscal cycle.

- **Accounting Standards**

All budgetary and financial activity conforms to Generally Accepted Accounting Principles (GAAP), ensuring transparency and accuracy.

# City of Neenah Directory of Officials

## **MAYOR**

Jane B. Lang

## **PRESIDENT OF THE COUNCIL**

Brian Borchardt

## **COUNCIL MEMBERS**

Aldermanic District 1:	Flo Bruno
Aldermanic District 1:	Cari Lendrum
Aldermanic District 1:	Mark Ellis
Aldermanic District 2:	Tamara Erickson
Aldermanic District 2:	Dan Steiner
Aldermanic District 2:	Brian Borchardt
Aldermanic District 3:	Jeff Linski
Aldermanic District 3:	William Pollnow Jr.
Aldermanic District 3:	Scott Weber

## **OFFICERS**

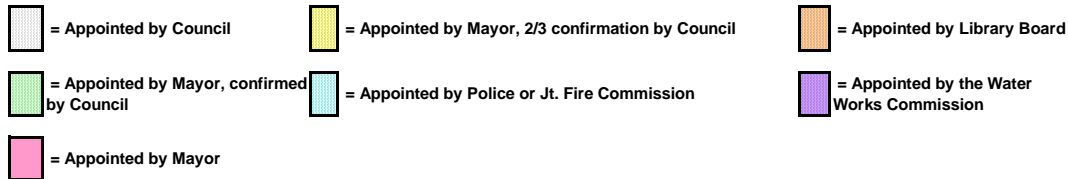
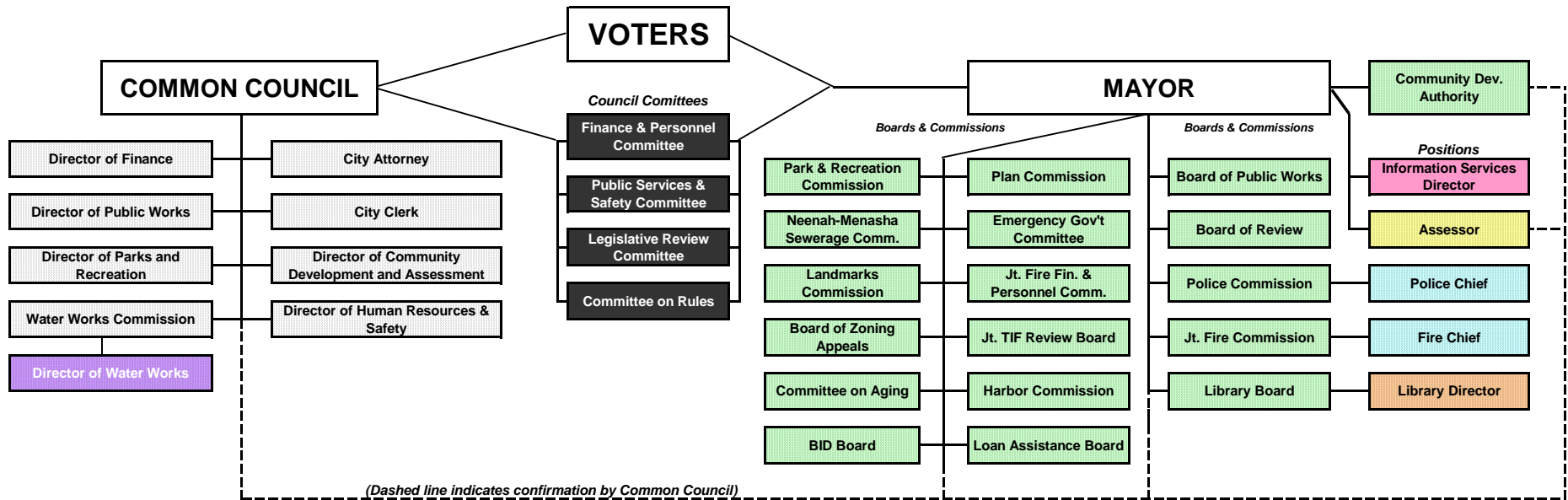
Director of Finance	Vicky K. Rasmussen
City Attorney	David C. Rashid
City Clerk	Charlotte K. Nagel
Director of Human Resources and Safety	Amy Fairchild
Police Chief	Aaron Olson
Fire Chief	Travis Teesch
Director of Public Works and Utilities	Gerry Kaiser
Director of Community Development and Assessment	Kelly Nieforth
Director of Library	Nicole Hardina-Wilhelm
Director of Parks and Recreation	Michael Kading
Director of Information Systems	Matthew Schroeder

## **STANDING FINANCE AND PERSONNEL COMMITTEE**

Aldersperson Dan Steiner (Chair)  
Aldersperson Tamara Erickson (Vice-Chair)  
Aldersperson Mark Ellis  
Aldersperson Brian Borchardt  
Aldersperson Flo Bruno

## **STANDING PUBLIC SERVICES AND SAFETY COMMITTEE**

Aldersperson Cari Lendrum (Chair)  
Aldersperson Scott Weber (Vice-Chair)  
Aldersperson Brian Borchardt  
Aldersperson William Pollnow Jr.  
Aldersperson Jeff Linski



**City of Neenah**  
**2026 General Fund Budget**

	<b>2025 Budget Tax Levy/Rate Adopted</b>	<b>2026 Budget Tax Levy/Rate Requested</b>	<b>% Increase (Decrease)</b>	<b>2026 Budget Tax Levy/Rate Proposed</b>	<b>% Increase (Decrease)</b>
General Fund Operating Tax Levy	\$ 14,972,760	\$ 16,026,690	7.04%	\$ 15,382,860	2.74%
Debt Service Fund Tax Levy	4,825,000	5,500,000	13.99%	5,500,000	13.99%
<b>Total Tax Levy (Before TIF)</b>	<b>19,797,760</b>	<b>21,526,690</b>	<b>8.73%</b>	<b>20,882,860</b>	<b>5.48%</b>
T.I.F. Districts Tax Levy (est)	1,748,236	2,089,403	19.51%	2,089,403	19.51%
<b>Total Tax Levy (After TIF)</b>	<b>\$ 21,545,996</b>	<b>\$ 23,616,093</b>	<b>9.61%</b>	<b>\$ 22,972,263</b>	<b>6.62%</b>

City Property Equalized Value	\$ 3,336,645,400	\$ 3,606,794,700	8.10%	\$ 3,606,794,700	8.10%
<b>Equalized Tax Rate (Before TIF)</b>	<b>\$5.9334</b>	<b>\$5.9684</b>	<b>0.59%</b>	<b>\$5.7899</b>	<b>-2.42%</b>
<b>Equalized Tax Rate (After TIF)</b>	<b>\$6.4574</b>	<b>\$6.5477</b>	<b>1.40%</b>	<b>\$6.3692</b>	<b>-1.37%</b>

City Property Assessed Value	\$ 3,068,660,300	\$ 3,141,571,232	2.38%	\$ 3,141,571,232	2.38%
<b>Assessed Tax Rate (Before TIF)</b>	<b>\$6.4516</b>	<b>\$6.8522</b>	<b>6.21%</b>	<b>\$6.6473</b>	<b>3.03%</b>
<b>Assessed Tax Rate (After TIF)</b>	<b>\$7.0213</b>	<b>\$7.5173</b>	<b>7.06%</b>	<b>\$7.3123</b>	<b>4.15%</b>

- \* For budget year 2026, it is proposed to apply \$300,000 from the General Fund Unassigned Reserve Fund Balance. This represents no change from the amount applied in the 2025 budget.
- \* Tax Levy for Operating totals \$15,382,860 a \$410,100 (2.74%) increase
- \* Tax Levy for Debt Service totals \$5,500,000 a \$675,000 (13.99%) increase

**City of Neenah**  
**2026 General Fund Mayor Proposed**

Requested Expenditures	\$ 31,875,760
Requested Revenue - includes previous year's tax levy amount	30,821,830
<b>Budget Deficit based upon Requests</b>	<b>\$1,053,930</b>
<b>Mayor's Proposed</b>	
<u>Increases (Decreases) to Expenditures Requested</u>	
(b) Total General Fund Expenditure	
Proposed Increases (Decreases)	(122,830)
* Details are listed in the Mayor's comments	
(a) Total General Fund Revenue	
Proposed Increases (Decreases)	931,100
* Details are listed in the Mayor's comments	
<b>Proposed General Fund Budget Deficit</b>	<b>\$ -</b>

<b>Expenditure Restraint Program (ERP)</b>	
2025 Adopted Expenditure Budget	\$ 30,996,510
2026 ERP Limit Increase	4.0000% 1,239,860
2026 General Fund Expenditure Limit	32,236,370
2026 Department Requested Expenditures	31,875,760
<b>Expenditure Reductions Needed to Qualify for 2026 ERP Program</b>	<b>(360,610)</b>
<b>Expenditure Decreases Proposed by Mayor</b>	<b>(122,830)</b>
<b>Expenditure Decreases Proposed by Mayor in Excess of Amount Needed to Qualify for 2026 ERP</b>	<b>(483,440)</b>

**Mayor's Proposed Revenue Budget Adjustments**

**Increases (Decreases) to Revenue Proposed**

**Property Tax Levy Increase/(Decrease) - Levy Limit** **\$ 410,100**

**Mayor Proposed:**

Pursuant to Section 66.0602(2) Wisconsin Statutes, the State of Wisconsin has adopted levy limits that determines the maximum allowable property tax levy that a municipality may impose on parcels within their boundaries. A municipality may only increase tax levy by the % of net new construction. The net new construction for the City of Neenah was 2.15%. This year the allowable levy increase prior to adjustments is \$410,100.

For further details on the calculation of allowable levy, please see page in this budget document titled "Calculation of Tax Levy Limit".

**Use General Fund Unassigned Reserves** **\$ 300,000**

**Mayor Proposed:**

The City ended fiscal year 2024 with an undesignated General Fund balance of \$5,723,716 and a total General Fund balance of \$6,117,665. Current estimates for fiscal year 2025 project a net revenue-over-expenditures surplus of approximately \$456,400. This projection excludes the budgeted use of assigned carry forwards (\$42,175) and unassigned fund balance (\$300,000). For the proposed 2026 General Fund budget, I am recommending the continued use of \$300,000 in unassigned fund balance. This represents no change from the amount applied in the 2025 budget.

**Use Library Unassigned Reserves** **\$ 40,000**

**Mayor Proposed:**

State law mandates that all accumulated, unspent funds appropriated for Library use in prior years must be specifically identified and used exclusively for future Library purposes. As of December 31, 2024, the available carry forward funds total \$32,375. Carry forward funds for 2025 operations are expected to be approximately \$65,000. I am recommending the use of \$40,000 in carry forward funds to support the 2026 Library operating budget. This includes utilizing the full \$32,375 available from 2024 and an additional \$7,625 from the estimated 2025 carry forward funds.

**Increase in Pool Admission Revenue** **\$ 25,000**

**Mayor Recommended:**

Since 2020, the cost to operate the City Pool has increased by approximately \$100,000, while revenues have only grown by about \$20,000—resulting in a widening funding gap of nearly \$80,000. To help offset these increased operating costs, I am recommending a \$1 increase in the cost of a daily admission pool pass. This adjustment is estimated to generate approximately \$25,000 in additional revenue.



<b>City of Neenah</b> <b>2026 General Fund Mayor Proposed</b>
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**Mayor's Proposed Revenue Budget Adjustments (Continued)**

**Wage Study - Transfer from the Benefit Accrual Fund for Cost**

	\$	26,000
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**Mayor Recommended:**

Every 3 to 4 years, the City engages an independent outside firm to conduct a comprehensive wage study to ensure that our pay scales remain competitive with the market. In 2026, the City is scheduled to undergo this review at an estimated cost of \$26,000. I am recommending a transfer of \$26,000 from the Benefit Accrual Fund to cover this expense. This use is appropriate, as employee salaries are a key component of the overall benefit package supported by the fund.

**Zoning and Sign Code Re-Write - Other Funds Transfers for Cost**

	\$	130,000
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**Mayor Recommended:**

Both the City's Zoning Code and Sign Code are outdated and in need of a comprehensive rewrite. The Sign Code, currently located in a separate chapter of the municipal code, would ideally be integrated into the Zoning Code, as it frequently references various zoning districts. Consolidating these codes will improve consistency and usability. The current Sign Code has faced multiple legal challenges related to content neutrality and does not reflect modern legal standards. Similarly, the Zoning Code is not aligned with the City's Comprehensive Plan and does not reflect recent changes in state statutes governing land use. As the primary tool for implementing the Comprehensive Plan, the Zoning Code must be updated to incorporate current best practices and statutory requirements. The total estimated cost to fully rewrite both the Zoning and Sign Codes is \$130,000—approximately \$110,000 for the Zoning Code and \$20,000 for the Sign Code. The process will include extensive data collection, community engagement, and ordinance drafting.

To fund this initiative, I am recommending the following transfers: \$100,000 from the Developer Land Sales Fund, \$15,000 from the Industrial Development Fund and \$15,000 from the Liability Insurance Fund (allocated specifically to the Sign Code rewrite to address and mitigate legal risk).

<b><u>(a) Total General Fund Revenue Increases (Decreases) Recommended and Adopted</u></b>		
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	\$	931,100
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**Mayor's Proposed Expenditure Budget Adjustments**

**Increases (Decreases) to Expenditures Proposed**

**Joint Fire/Rescue**

	\$	(9,730)
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**Mayor Recommended:**

Total reductions as directed by the Mayors of both Neenah and Menasha totaled \$16,000. The City of Neenah's 60.82% share of the total reductions was \$9,730. Specific details can be found in the full Neenah-Menasha Fire Rescue budget at the back of this budget document in the "Internal Service / Custodial Funds" section.

**Human Resources - Culture and Recognition Budget**

	\$	(3,100)
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**Mayor Recommended:**

The Human Resources Department oversees the Culture and Recognition budget, which supports initiatives such as the annual employee recognition celebration and tuition assistance for one or two employees to participate in the Leadership Fox Cities program. For the 2026 budget, I am recommending a reduction of \$3,100 to this budget area, while still maintaining a strong commitment to employee engagement with a remaining allocation of \$15,000.

<b>City of Neenah</b> <b>2026 General Fund Mayor Proposed</b>
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**Mayor's Proposed Expenditure Budget Adjustments (Continued)**

<b><u>Police Department Reductions</u></b>	\$	(15,000)
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**Mayor Recommended:**

After compiling budget requests from all departments and reviewing the impact on the budget as a whole, I asked the Police Department to identify specific reductions in their line item budgets to assist in balancing the 2026 budget. As a result, I am recommending a \$15,000 reduction from the Police Operations budget. The line item breakdown is listed below:

Training	\$	(3,000)
Maintenance of Buildings		(3,000)
Clothing Allowance		(3,000)
Janitor Supplies		(1,000)
Employee Wellness		(3,000)
Safety Supplies		(2,000)
<b>Total</b>	<b>\$</b>	<b>(15,000)</b>

<b><u>Self-Insured Direct Costs</u></b>	\$	(15,000)
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**Mayor Recommended:**

The City of Neenah's Liability Insurance Fund accounts for all revenues and expenditures related to liability claims filed against the City. The fund is primarily supported by unspent dollars originally budgeted for liability claims within the General Fund. Expenditures from the fund include payments for liability claims and transfers to the General Fund to support activities aimed at mitigating the City's liability exposure. Each year, the General Fund also contributes to this fund to cover the cost of incurred claims.

For the 2026 budget, I am recommending a reduction in the annual General Fund transfer from \$80,000 to \$65,000, a decrease of \$15,000. Separately, I plan to bring forward a proposal to use a portion of ARPA interest earnings to replenish the fund in anticipation of potential future litigation risks.

<b><u>Municipal Court</u></b>	\$	(5,000)
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**Mayor Recommended:**

Each year, the Cities of Neenah and Menasha share the cost of covering any operating deficit for the Joint Municipal Court. Neenah contributes its proportional share through a combination of a budgeted transfer and a year-end payment to cover any remaining difference. For the 2026 budget, I am recommending a reduction in Neenah's budgeted transfer from \$15,000 to \$10,000—a decrease of \$5,000. Any additional amount needed to cover Neenah's share of the deficit will continue to be paid at year-end, as has been the City's standard practice.

**Retirements/Special Reserves**

<b><u>Mayor Recommended:</u></b>	\$	(75,000)
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This area of the budget is used to identify budget adjustments that affect multiple departments across various budget line items. My recommended change to those various line items is as follows:

**1). Retirements**

Wage and fringe benefit impact of 2026 retirements

	\$	(75,000)
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**(b) Total General Fund Expenditure Adjustments**

**Increases (Decreases)**

	\$	(122,830)
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**Total Budget Adjustments Proposed**

**to Balance 2026 General Fund Budget**

	\$	1,053,930
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**City of Neenah**  
**2026 Budget**  
**Calculation of Tax Levy Limit**

**Levy Limit Calculation**

**Tax Levy**

**2026 Budget Levy Subject to Levy Limit**

2025 Actual Levy (including debt)	\$ 19,797,760	
Plus: 2025 Personal Property Tax State Aid	492,320	
Less: 2025 Budget Levy for Debt Service on debt authorized after 7/1/05	(1,206,750)	
Total Levy Subject to Levy Limit		\$ 19,083,330

2026 Operating Levy Increase Allowed @ 2.149% Net New Construction Increase of Previous Year's Levy	410,100	
Plus: Terminated TID (0% ) of prior year's adjusted actual levy	-	
Less: 2026 Personal Property Tax Aid	(492,320)	
2026 Budget Levy Increase Allowed Due To Levy Limit-After Personal Property Tax Aid		(82,220)
2026 Budget Total Levy Allowed by Levy Limit (Before Adjustments)		19,001,110
2026 Budget Total Levy (Before Adjustments)		19,001,110

**Adjustments to Levy Limit - Current Year**

2026 Budget Total Levy Allowed by Levy Limit (Before Adjustments)		19,001,110
<u>Adjustments</u>		
2026 Budget Levy - For increase in charges assessed by a joint fire department		-
2026 Budget Levy - Unused Levy Carryforward		-
2026 Budget Levy Increase for Debt Service for Debt Authorized After July 1, 2005.		1,881,750
2026 Budget Total Levy Allowed by Levy Limit (After Adjustments)		20,882,860

**2026 Budget Total Levy Subject to Levy Limit (After Adjustments)**

**\$ 20,882,860**

**Previous Year's Unused Levy Limit Adjustment**

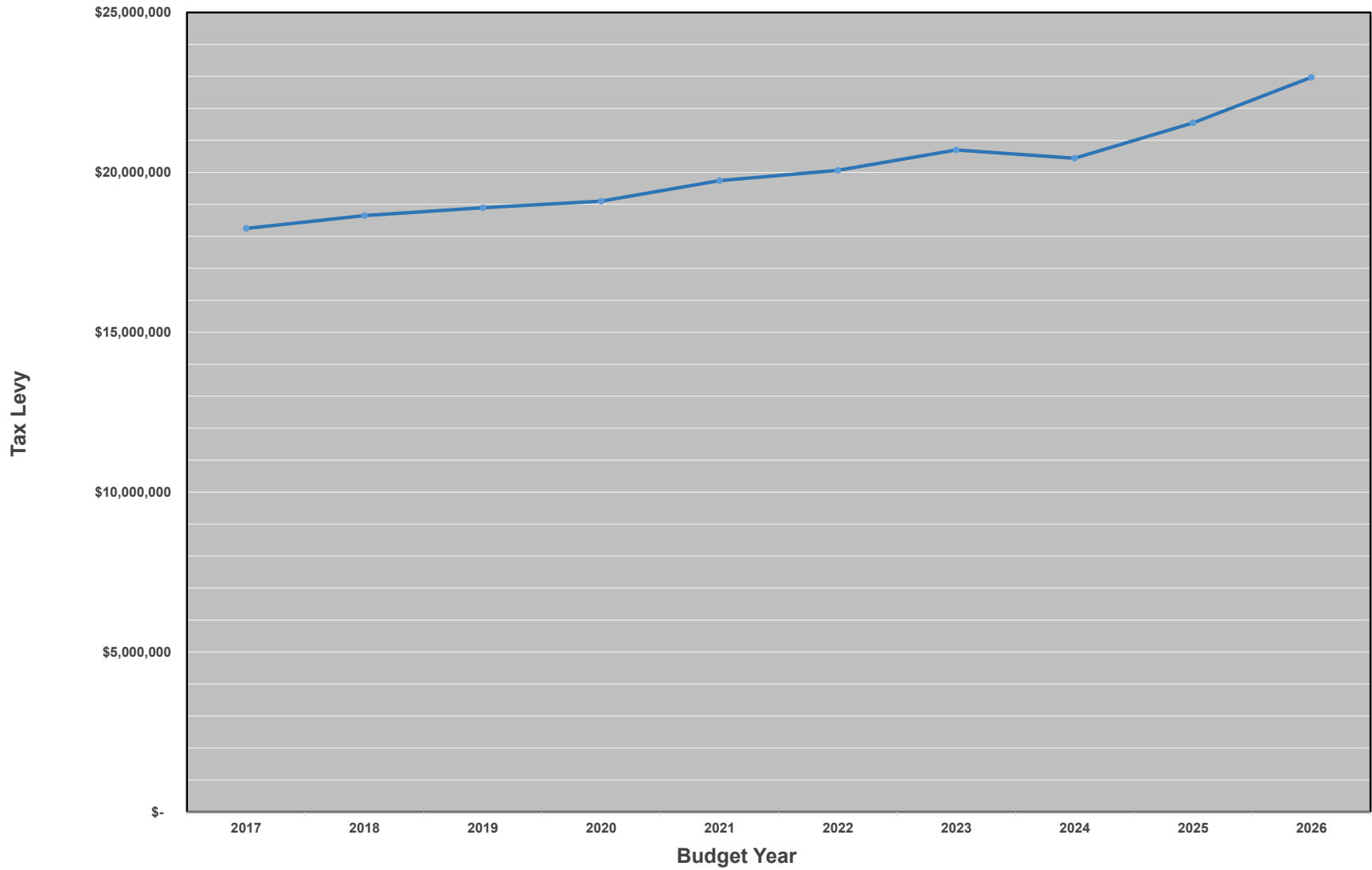
Previous Year's Allowable Levy		\$ 19,797,760
Previous Year's Actual Levy		19,797,760
Previous Year's Unused Levy Limit		-
Previous Year's Actual Levy	x	1.50% 296,966
Allowable Operating Levy Limit Unused Levy (lesser of lines above)		-
Use of Unused Levy Limit		-
Allowable Previous Year Unused Levy Limit Still Available		-
Total Unused Levy Limit Available for Future Years		\$ -

**City of Neenah**  
**Tax Levy, Tax Rates and Property Values**  
**Budget Years 2017 - 2026**

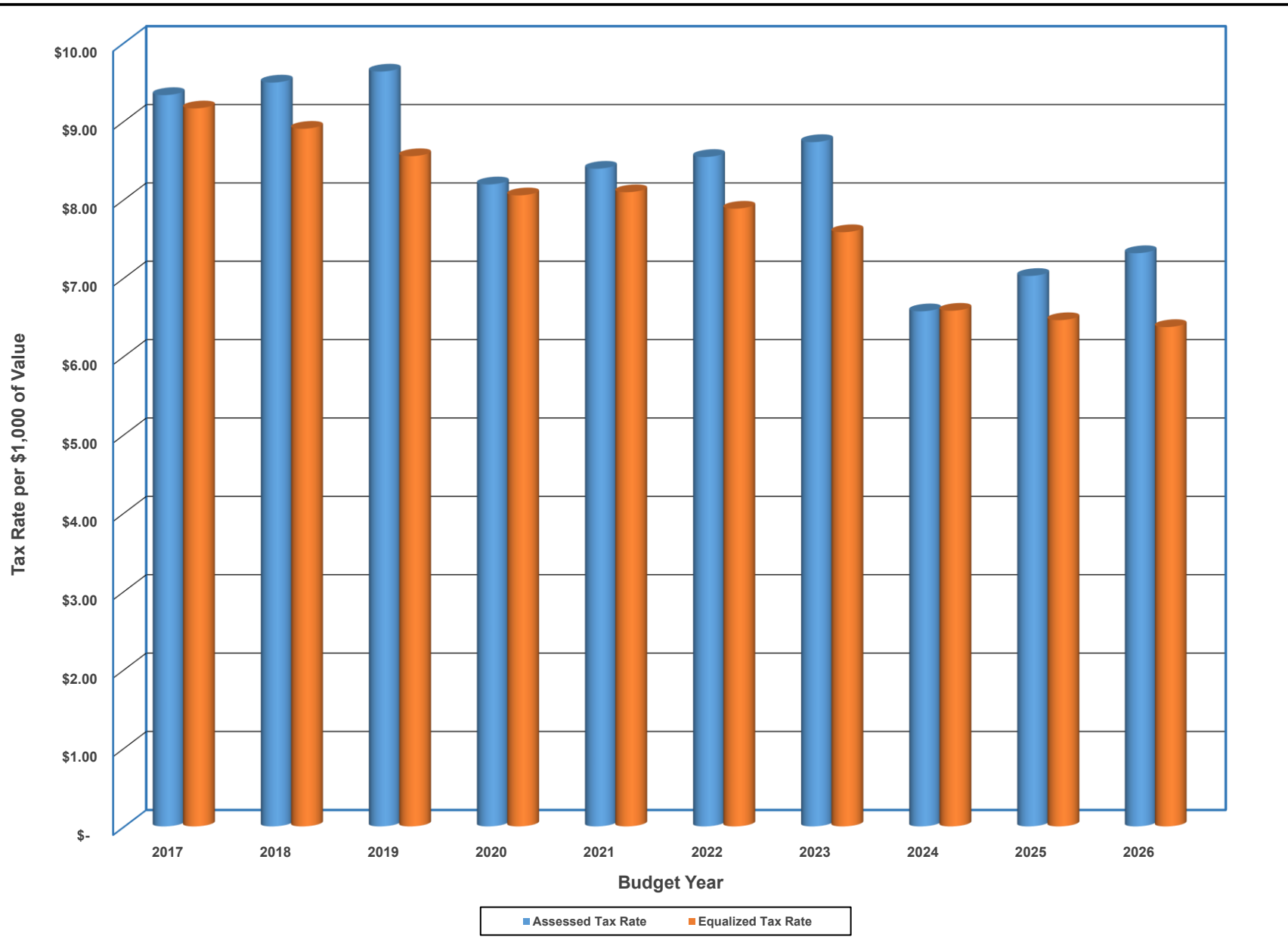
<b>***Tax Levy and Tax Rates***</b>						
<b>Budget Year</b>	<b>Tax Levy</b>	<b>% Change</b>	<b>Assessed Tax Rate</b>	<b>% Change</b>	<b>Equalized Tax Rate</b>	<b>% Change</b>
2017	\$ 18,246,485	2.20%	\$ 9.33	1.30%	\$ 9.16	-0.87%
2018	18,647,504	2.20%	9.49	1.71%	8.90	-2.84%
2019	18,895,021	1.33%	9.63	1.48%	8.55	-3.93%
2020	19,101,052	1.09%	8.19	-14.95%	8.05	-5.85%
2021	19,741,734	3.35%	8.39	2.44%	8.09	0.50%
2022	20,063,536	1.63%	8.54	1.79%	7.88	-2.60%
2023	20,698,432	3.16%	8.73	2.23%	7.58	-3.83%
2024	20,441,801	-1.24%	6.57	-24.74%	6.58	-13.20%
2025	21,545,994	5.40%	7.02	6.87%	6.46	-1.83%
2026	22,972,263	6.62%	7.31	4.15%	6.37	-1.37%
<b>Average</b>		<b>2.57%</b>		<b>-1.77%</b>		<b>-3.58%</b>

<b>***Assessed and Equalized Property Values***</b>						
<b>Budget Year</b>	<b>Property Tax Base Assessed Value</b>	<b>% Change</b>	<b>Property Tax Base Equalized Value</b>	<b>% Change</b>	<b>% Ratio</b>	
2017	\$ 1,956,028,634	0.95%	\$ 1,991,660,100	3.03%	98.21%	
2018	1,964,662,341	0.44%	2,095,284,800	5.20%	93.77%	
2019	1,961,250,400	-0.17%	2,209,662,100	5.46%	88.76%	
2020	2,331,327,200	18.87%	2,374,159,900	7.44%	98.20%	
2021	2,351,400,500	0.86%	2,440,145,100	2.78%	96.36%	
2022	2,349,091,100	-0.10%	2,547,115,400	4.38%	92.23%	
2023	2,370,875,900	0.93%	2,731,410,000	7.24%	86.80%	
2024	3,111,394,000	31.23%	3,107,857,600	13.78%	100.11%	
2025	3,068,660,300	-1.37%	3,336,645,400	7.36%	91.97%	
2026	3,141,571,232	2.38%	3,606,794,700	8.10%	87.10%	
<b>Average</b>		<b>5.00%</b>		<b>6.21%</b>		

**City of Neenah**  
**Total Annual Tax Levy**  
**Budget Years 2017 - 2026**

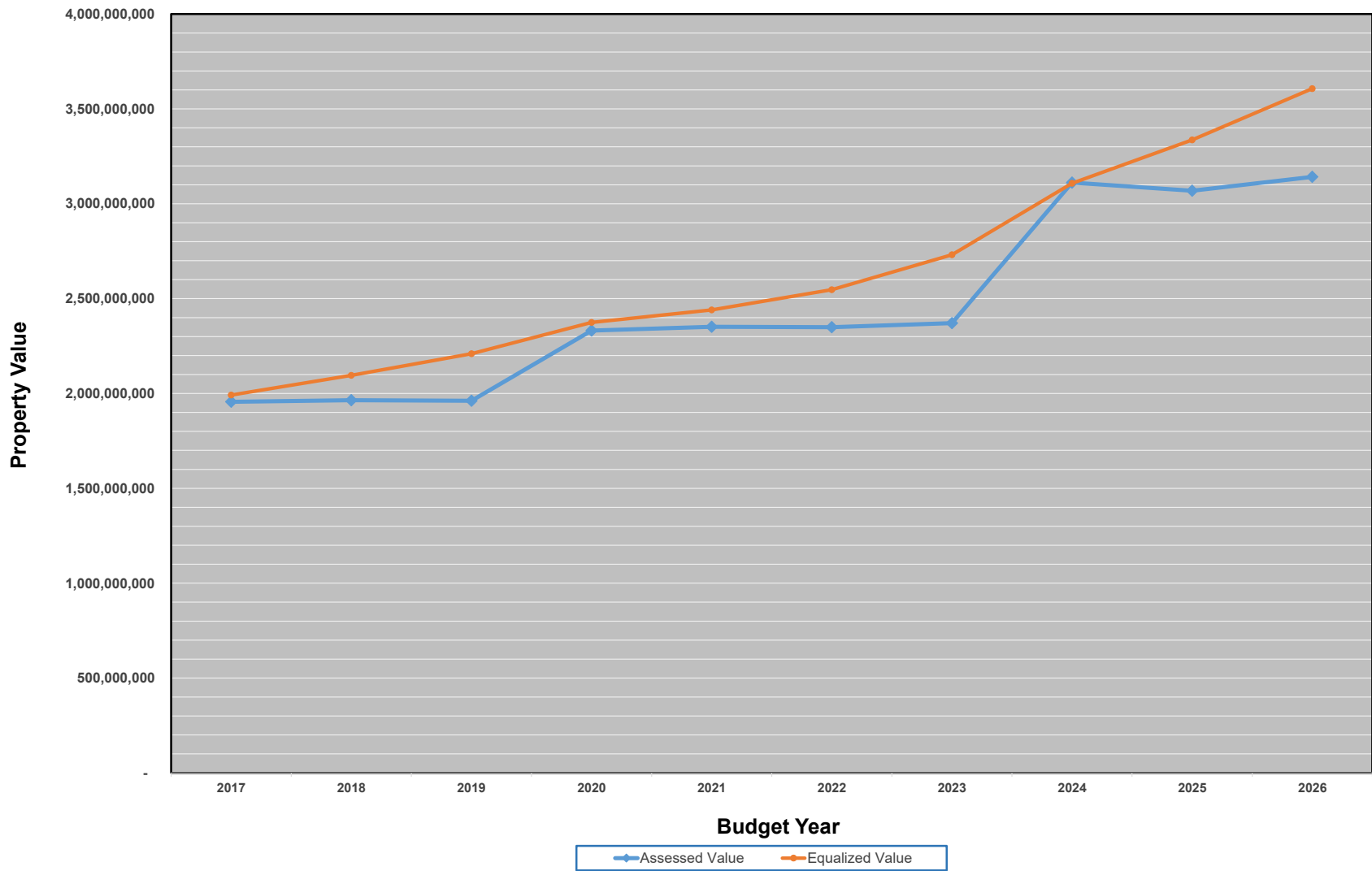


**City of Neenah**  
**Comparison of Assessed and Equalized Tax Rates**  
**Budget Years 2017 - 2026**

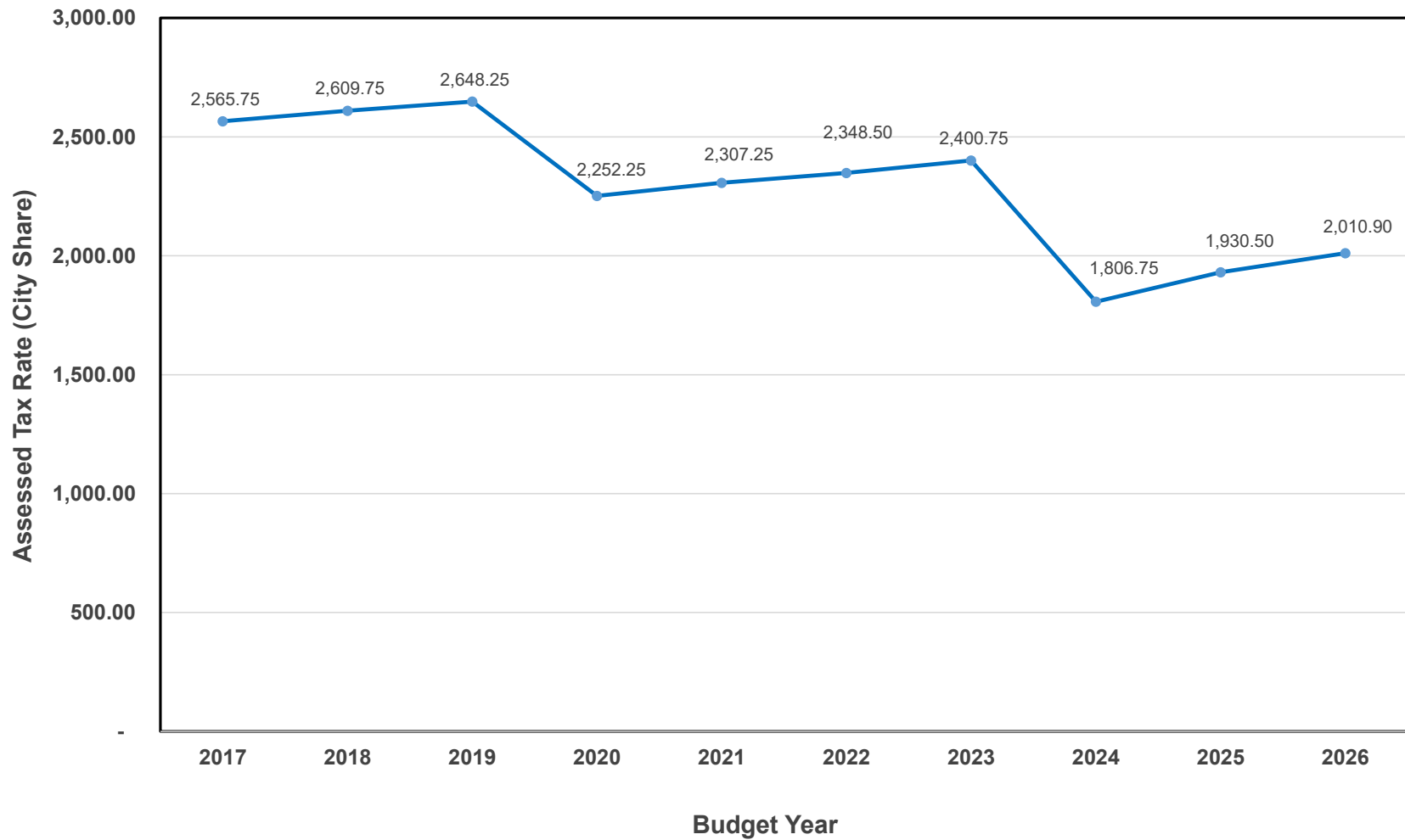




**City of Neenah**  
**Comparison of Assessed and Equalized Values**  
**Budget Years 2017 - 2026**



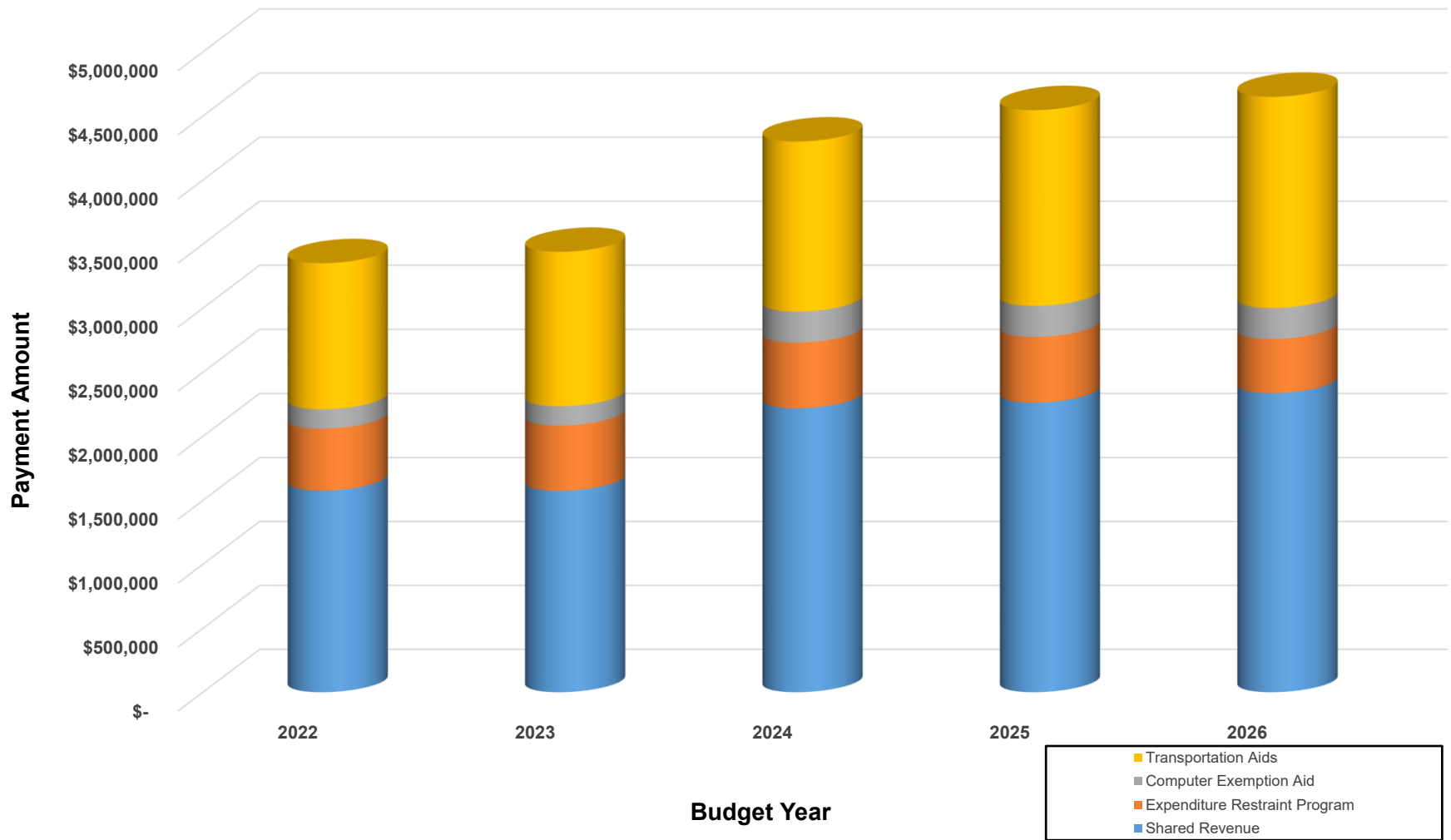
**City of Neenah  
Property Tax Levy  
\$275,000 of Assessed Property Value  
(City Share Only)**



**City of Neenah**  
**Schedule of State Aid Payments**  
**Budget Years 2017 - 2026**

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
State Shared Revenue	\$ 1,524,360	\$ 1,562,614	\$ 1,580,010	\$ 1,577,290	\$ 1,576,660	\$ 1,576,630
Expenditure Restraint Program	566,880	553,680	530,670	513,160	462,970	483,900
Computer Exemption Aid	144,880	147,020	150,580	150,580	150,580	150,580
Transportation Aids	1,058,480	1,078,260	1,036,080	1,120,130	1,093,610	1,140,220
<b>Total State Aid Payments</b>	<b>\$ 3,294,600</b>	<b>\$ 3,341,574</b>	<b>\$ 3,297,340</b>	<b>\$ 3,361,160</b>	<b>\$ 3,283,820</b>	<b>\$ 3,351,330</b>
					<b>Ten-Year \$ Increase (Decrease)</b>	<b>Ten-Year % Increase (Decrease)</b>
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>		
State Shared Revenue	\$ 1,575,260	\$ 2,219,210	\$ 2,263,410	\$ 2,336,650	\$ 812,290	53.29%
Expenditure Restraint Program	509,230	512,970	512,970	423,710	(143,170)	-25.26%
Computer Exemption Aid	150,580	241,210	241,210	241,210	96,330	66.49%
Transportation Aids	1,204,740	1,327,570	1,528,390	1,648,220	589,740	55.72%
<b>Total State Aid Payments</b>	<b>\$ 3,439,810</b>	<b>\$ 4,300,960</b>	<b>\$ 4,545,980</b>	<b>\$ 4,649,790</b>	<b>\$ 1,355,190</b>	<b>41.13%</b>

**City of Neenah**  
**State Aid Payments**  
**Budget Years 2022 - 2026**



**CITY OF NEENAH**  
**2026 Budget**  
**All Funds Expenditures Summary - Operations and Utilities**

	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Estimate</b>	<b>2026 Request</b>	<b>2026 Proposed</b>	<b>% Budget Change</b>
<b>General Fund</b>	\$ 29,449,240	\$ 30,996,510	\$ 30,545,170	\$ 31,875,760	\$ 31,752,930	2.44%
<b>Special Revenue Funds</b> <i>(Excludes TIF, Developer Land Fund ARPA &amp; Alliant Energy Payment Fund)</i>	1,276,400	1,393,510	1,397,120	1,440,240	1,440,240	3.35%
<b>Debt Service Fund</b> <i>(Including TIF, Sanitary Sewer and Storm Water Debt)</i>	13,088,290	13,170,710	13,170,710	15,055,525	15,055,525	14.31%
<b>Capital Projects Funds</b> <i>(Excludes Utilities and Internal Transfers)</i>	12,506,320	18,144,790	15,634,700	17,761,315	17,761,315	-2.11%
<b>Enterprise Funds</b> <i>(Includes Capital and Depreciation; Excludes Sanitary Sewer and Storm Water Debt Service )</i>	14,127,150	13,516,050	13,085,510	15,716,390	15,491,390	14.61%
<b>Trust Funds</b>	29,670	28,500	36,500	36,500	36,500	28.07%
<b>Expenditures for All Operations and Utilities</b>	<b>\$ 70,477,070</b>	<b>\$ 77,250,070</b>	<b>\$ 73,869,710</b>	<b>\$ 81,885,730</b>	<b>\$ 81,537,900</b>	<b>5.55%</b>

**CITY OF NEENAH  
2026 BUDGET SUMMARY  
GENERAL FUND**

<u>Budget Account</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Dept. Request</u>	<u>2026 Proposed</u>	<u>% Budget Change</u>
<b><u>GENERAL GOVERNMENT</u></b>						
<u>Common Council</u>						
Council	81,386	81,930	77,100	69,250	69,250	
	<b>81,386</b>	<b>81,930</b>	<b>77,100</b>	<b>69,250</b>	<b>69,250</b>	<b>-15.48%</b>
<u>Mayor's Office</u>						
Mayors Office	221,563	233,290	231,350	217,250	217,250	
City Publication	37,614	40,330	38,850	42,080	42,080	
Culture Implementation	4,168	0	0	0	0	
	<b>263,345</b>	<b>273,620</b>	<b>270,200</b>	<b>259,330</b>	<b>259,330</b>	<b>-5.22%</b>
<u>Finance</u>						
Finance Operations	674,422	708,550	693,250	644,160	644,160	
Annual Audit/GASB#34 Impl	54,908	56,500	56,000	58,240	58,240	
Risk Management	269,452	295,210	293,090	322,790	307,790	
General	22,668	5,000	9,000	10,000	10,000	
Central Services	13,442	13,120	14,810	15,310	15,310	
Utility Billing	212,531	214,140	220,080	83,330	83,330	
Water Utility	67,203	71,880	71,680	63,660	63,660	
	<b>1,314,626</b>	<b>1,364,400</b>	<b>1,357,910</b>	<b>1,197,490</b>	<b>1,182,490</b>	<b>-13.33%</b>
<u>City Attorney</u>						
City Attorney Operation	275,454	283,370	281,770	273,680	273,680	
Prosecutn/Ext Legal Serv	14,410	0	10,000	0	0	
	<b>289,864</b>	<b>283,370</b>	<b>291,770</b>	<b>273,680</b>	<b>273,680</b>	<b>-3.42%</b>
<u>City Clerk</u>						
City Clerk Operations	208,265	239,640	232,250	225,250	225,250	
Elections	102,663	52,900	45,350	91,910	91,910	
Board of Review	850	1,790	1,280	1,800	1,800	
	<b>311,778</b>	<b>294,330</b>	<b>278,880</b>	<b>318,960</b>	<b>318,960</b>	<b>8.37%</b>
<u>Human Resources and Safety</u>						
Operations	293,594	314,910	334,130	392,960	392,960	
Culture & Recognition	0	15,000	15,000	18,100	15,000	
	<b>293,594</b>	<b>329,910</b>	<b>349,130</b>	<b>411,060</b>	<b>407,960</b>	<b>23.66%</b>
<u>Information Systems</u>						
Information Systems	0	0	0	779,890	779,890	
Training/Redundant Data	0	0	0	11,020	11,020	
Capital Outlay-Info Sys	0	0	0	30,000	30,000	
	<b>0</b>	<b>0</b>	<b>0</b>	<b>820,910</b>	<b>820,910</b>	<b>#DIV/0!</b>
<u>Municipal Building</u>						
Municipal Building Oper	265,876	337,530	332,480	336,090	336,090	
Training/Redundant Data	11,155	12,340	12,460	12,780	12,780	
Monument Maintenance	6,854	9,340	11,240	10,460	10,460	
Capital Outlay-Mun Bldg	6,950	7,000	7,000	7,000	7,000	
	<b>290,835</b>	<b>366,210</b>	<b>363,180</b>	<b>366,330</b>	<b>366,330</b>	<b>0.03%</b>
<b><u>Total General Government</u></b>	<b>2,845,428</b>	<b>2,993,770</b>	<b>2,988,170</b>	<b>3,717,010</b>	<b>3,698,910</b>	<b>23.55%</b>



**CITY OF NEENAH  
2026 BUDGET SUMMARY  
GENERAL FUND**

<u>Budget Account</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Dept. Request</u>	<u>2026 Proposed</u>	<u>% Budget Change</u>
<b><u>PUBLIC SAFETY</u></b>						
<u>Police</u>						
Operations	7,513,449	7,795,190	7,576,450	7,645,980	7,630,980	
Police Firing Range	19,705	53,190	33,880	38,180	38,180	
School Liaison Program	298,718	340,690	337,470	338,670	338,670	
Police Crossing Guards	70,084	70,620	68,530	51,460	51,460	
Code Enforcement	86,488	98,650	61,160	86,450	86,450	
CSA / Animal Control	91,542	183,720	212,520	243,210	243,210	
K-9 Project	6,793	10,280	1,350	10,630	10,630	
Parking Enforcement	0	64,340	40,660	53,130	53,130	
Capital Outlay-Police	35,655	44,670	37,070	35,700	35,700	
	<u>8,122,434</u>	<u>8,661,350</u>	<u>8,369,090</u>	<u>8,503,410</u>	<u>8,488,410</u>	<u>-2.00%</u>
<u>Neenah Share of NMFR</u>						
Fire	6,003,990	6,367,920	6,353,270	6,635,680	6,625,950	
Fire Station Buildings	41,153	35,000	45,000	40,000	40,000	
Reg Spec Oper Resp Team	12,210	14,550	17,210	17,740	17,740	
Joint Fire Commission	3,470	3,970	3,360	3,340	3,340	
	<u>6,060,823</u>	<u>6,421,440</u>	<u>6,418,840</u>	<u>6,696,760</u>	<u>6,687,030</u>	<u>4.14%</u>
<u>Other Public Safety</u>						
Emergency Government	1,334	3,750	790	3,500	3,500	
Police Commission	10,144	8,200	8,200	5,900	5,900	
	<u>11,478</u>	<u>11,950</u>	<u>8,990</u>	<u>9,400</u>	<u>9,400</u>	<u>-21.34%</u>
<b><u>Total Public Safety</u></b>	<b><u>14,194,735</u></b>	<b><u>15,094,740</u></b>	<b><u>14,796,920</u></b>	<b><u>15,209,570</u></b>	<b><u>15,184,840</u></b>	<b><u>0.60%</u></b>
<b><u>PUBLIC WORKS</u></b>						
Engineering	844,383	906,370	748,180	860,020	860,020	
Capital Outlay-P.W. Admin	0	200	200	200	200	
Tullar Garage	488,969	541,370	560,530	552,230	552,230	
Cecil Street Garage	16,356	27,830	24,090	25,220	25,220	
Refuse Garbage Collection	1,027,837	986,710	1,021,000	1,060,060	1,060,060	
Sanit Sewers/Lift Station	181,051	0	0	0	0	
T-V San Sewers Insp/Seal	0	15,000	0	0	0	
Repair of Streets	456,886	497,940	497,840	503,670	503,670	
Snow & Ice Removal	518,723	597,440	565,830	572,900	572,900	
Weed Cutting	60,722	70,860	66,860	67,120	67,120	
Traffic Control	245,798	219,080	230,250	234,430	234,430	
Street Lighting	619,268	662,100	648,940	669,950	669,950	
Capital Outlay-P.W. Equip	5,985	10,200	10,540	6,000	6,000	
Parking Lots	0	102,880	79,020	78,370	78,370	
Parking Ramp - Canal	0	124,260	124,480	124,090	124,090	
DPW Services-Undesignated	9,822	6,630	9,740	3,390	3,390	
<b><u>Total Public Works</u></b>	<b><u>4,475,800</u></b>	<b><u>4,768,870</u></b>	<b><u>4,587,500</u></b>	<b><u>4,757,650</u></b>	<b><u>4,757,650</u></b>	<b><u>-0.24%</u></b>

**CITY OF NEENAH  
2026 BUDGET SUMMARY  
GENERAL FUND**

<u>Budget Account</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Dept. Request</u>	<u>2026 Proposed</u>	<u>% Budget Change</u>
<b><u>COMMUNITY/ECONOMIC DEVELOPMENT</u></b>						
<u>Community Development</u>						
Comm Development Admin	536,915	570,250	607,660	661,440	661,440	
Inspections	351,059	394,230	393,650	378,150	378,150	
GIS	125,994	148,740	144,360	117,820	117,820	
Weights/Measures	16,664	25,900	23,910	23,750	23,750	
Assessor Operations	302,601	292,630	289,930	267,790	267,790	
	<u>1,333,233</u>	<u>1,431,750</u>	<u>1,459,510</u>	<u>1,448,950</u>	<u>1,448,950</u>	<u>1.20%</u>
<u>Other Community Services</u>						
Landmark Operations	981	5,425	5,430	4,000	4,000	
Sustainable Neenah Commit	1,000	4,300	1,000	4,300	4,300	
Commun Develop Authority	9,079	10,440	11,770	12,460	12,460	
Dial-A-Ride Program	12,000	12,000	12,000	12,000	12,000	
Mass Transit	529,219	515,400	515,400	535,080	535,080	
Y-Senior Friends Program	16,809	17,240	17,150	17,760	17,760	
Neenah Committee on Aging	0	250	200	250	250	
	<u>569,088</u>	<u>565,055</u>	<u>562,950</u>	<u>585,850</u>	<u>585,850</u>	<u>3.68%</u>
<b><u>Total Community/Economic Development</u></b>	<u>1,902,321</u>	<u>1,996,805</u>	<u>2,022,460</u>	<u>2,034,800</u>	<u>2,034,800</u>	<u>1.90%</u>
<b><u>CULTURE AND RECREATION</u></b>						
<u>Neenah Public Library</u>						
Library Operations	2,429,776	2,526,670	2,491,810	2,537,560	2,537,560	
WALS Computerization	185,320	198,500	198,500	204,530	204,530	
Funds Carried Forward	0	0	8,080	0	0	
	<u>2,615,096</u>	<u>2,725,170</u>	<u>2,698,390</u>	<u>2,742,090</u>	<u>2,742,090</u>	<u>0.62%</u>
<u>Other Culture</u>						
Harbor Committee	1,900	11,970	9,550	10,300	10,300	
	<u>1,900</u>	<u>11,970</u>	<u>9,550</u>	<u>10,300</u>	<u>10,300</u>	<u>-13.95%</u>

**CITY OF NEENAH  
2026 BUDGET SUMMARY  
GENERAL FUND**

<u>Budget Account</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Dept. Request</u>	<u>2026 Proposed</u>	<u>% Budget Change</u>
<b><u>CULTURE AND RECREATION (cont.)</u></b>						
<u>Park &amp; Recreation</u>						
Park & Rec Admin Office	768,486	828,780	806,430	773,020	773,020	
Gen Unallocated Overhead	39,043	42,860	46,110	47,600	47,600	
Adult Programs	4,427	3,700	2,090	3,300	3,300	
Contracted Programs	57,335	56,520	52,990	53,000	53,000	
Youth Programs	208,273	216,480	227,100	237,450	237,450	
Other Pk & Rec Activities	22,702	15,270	16,700	16,100	16,100	
Riverside Players	10,466	34,780	35,390	33,180	33,180	
Parks	986,904	1,110,580	1,101,880	1,129,510	1,129,510	
	<u>2,097,636</u>	<u>2,308,970</u>	<u>2,288,690</u>	<u>2,293,160</u>	<u>2,293,160</u>	<u>-0.68%</u>
<u>Independent Programs</u>						
Municipal Pool	345,592	348,680	347,910	347,050	347,050	
	<u>345,592</u>	<u>348,680</u>	<u>347,910</u>	<u>347,050</u>	<u>347,050</u>	<u>-0.47%</u>
<u>Celebrations/Commemorations</u>						
4th of July/Communityfest	56,902	57,310	53,590	54,330	54,330	
Concerts/Parades/Others	36,772	33,860	36,930	40,850	40,850	
	<u>93,674</u>	<u>91,170</u>	<u>90,520</u>	<u>95,180</u>	<u>95,180</u>	<u>4.40%</u>
<b><u>Total Culture and Recreation</u></b>	<b><u>5,153,898</u></b>	<b><u>5,485,960</u></b>	<b><u>5,435,060</u></b>	<b><u>5,487,780</u></b>	<b><u>5,487,780</u></b>	<b><u>0.03%</u></b>
<b><u>MISCELLANEOUS</u></b>						
<u>Oak Hill Cemetery</u>						
Cemetery Operations	323,613	328,490	342,860	314,970	314,970	
	<u>323,613</u>	<u>328,490</u>	<u>342,860</u>	<u>314,970</u>	<u>314,970</u>	<u>-4.12%</u>
<u>City-Wide Forestry Program</u>						
Public Right-of-Way	245,288	260,240	248,170	252,270	252,270	
Parks	68,913	68,320	69,140	70,010	70,010	
Invasive Species Control	12,058	16,490	18,620	16,700	16,700	
	<u>326,259</u>	<u>345,050</u>	<u>335,930</u>	<u>338,980</u>	<u>338,980</u>	<u>-1.76%</u>
<u>Other</u>						
Tax Refunds	10,000	10,000	10,000	0	0	
Cash Short & Over	10	0	10	0	0	
Uncollectible Write Offs	25,207	0	10	0	0	
	<u>35,217</u>	<u>10,000</u>	<u>10,020</u>	<u>0</u>	<u>0</u>	<u>-100.00%</u>
<u>Transfers Out</u>						
Transfer to Parking Utility	170,261	0	0	0	0	
Transfer to Joint Court-Neenah Share	21,706	15,000	15,000	15,000	10,000	
	<u>191,967</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>10,000</u>	<u>(0)</u>
<b><u>Total Miscellaneous</u></b>	<b><u>877,056</u></b>	<b><u>698,540</u></b>	<b><u>703,810</u></b>	<b><u>668,950</u></b>	<b><u>663,950</u></b>	<b><u>-4.95%</u></b>
<b><u>SPECIAL RESERVES &amp; ESCROWS</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>(75,000)</u></b>	<b><u>N/A</u></b>
<b><u>TOTAL GENERAL FUND BUDGETS</u></b>	<b><u>29,449,238</u></b>	<b><u>31,038,685</u></b>	<b><u>30,533,920</u></b>	<b><u>31,875,760</u></b>	<b><u>31,752,930</u></b>	<b><u>2.30%</u></b>

**CITY OF NEENAH  
OPERATING BUDGET  
\*\*\* SUMMARY OF GENERAL FUND BY OBJECT CODE \*\*\*  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b><u>PERSONNEL SERVICES</u></b>								
0101	Salaries	12,030,270	12,644,850	6,150,185	12,351,290	13,531,190	13,468,690	
0102	Full Time Hourly Wages	1,909,582	1,934,850	1,331,814	1,886,930	2,039,190	2,039,190	
0103	Temporary Wages	821,402	844,690	781,344	871,430	906,480	906,480	
0104	Overtime Wages	788,058	682,020	462,188	755,420	721,690	715,610	
0105	Reimbursable Overtime	(44,419)	(32,310)	(2,145)	(36,120)	(55,610)	(55,610)	
0106	FLSA Overtime Wages	42,781	39,670	0	39,730	39,530	39,530	
0108	Grant Overtime	0	10,000	0	2,500	10,000	10,000	
0109	Premium Pay	16,720	14,000	9,368	14,000	14,500	14,500	
0110	Health Insurance	3,255,616	3,783,830	2,173,817	3,636,920	3,529,910	3,529,910	
0111	Fringes	3,414,931	3,651,790	1,788,893	3,601,560	3,787,120	3,774,620	
0112	Grant Fringes	0	2,500	0	630	2,500	2,500	
0115	Schools/Seminars/Training	97,028	122,410	56,199	100,020	124,450	121,450	
0116	Test/Certification for Eq	8,930	9,780	0	9,780	10,950	10,950	
0117	Clothing Allowance	71,721	77,870	37,280	72,180	74,240	71,240	
0118	License Renewal	1,244	1,960	686	1,050	2,960	2,960	
0120	Protective Vest Repl Fd	8,156	4,500	2,592	4,500	3,200	3,200	
0122	Travel Expenses	511	1,000	682	1,000	1,500	1,500	
0123	Auto Allowance	2,670	3,300	1,073	2,080	3,150	3,150	
0124	Meal Allowance	1,040	1,760	1,012	1,560	1,760	1,760	
0125	Employee School Reimb	180	240	0	0	240	240	
0126	Department Awards	3,453	4,000	1,952	4,000	4,000	4,000	
0127	DOT Emp Notification Prog	0	50	0	30	50	50	
0128	Empl Recognition Awards	168	730	0	140	730	730	
	<b>PERSONNEL SERVICES</b>	<b>22,430,042</b>	<b>23,803,490</b>	<b>12,796,940</b>	<b>23,320,630</b>	<b>24,753,730</b>	<b>24,666,650</b>	<b>863,160</b>
<b><u>CONTRACTUAL SERVICES</u></b>								
0202	Outside Printing	62,625	70,110	44,060	64,870	68,200	68,200	
0203	Postage	88,025	77,670	53,164	78,540	59,000	59,000	
0204	Conferences & Meetings	0	100	0	100	150	150	
0205	Credit/Debit Charges	29,149	29,120	26,268	32,050	31,750	31,750	
0206	Advertising & Publication	23,761	21,760	4,060	11,450	15,890	15,890	
0207	Dues & Memberships	23,987	26,860	22,153	25,920	33,660	33,660	
0209	Maintenance of PPE/SCBA	3,920	6,260	0	6,260	6,230	6,230	
0210	Maintenance of Hardware	2,124	3,720	1,341	2,870	18,460	18,460	
0211	Maint of Fixed Equipment	26,063	17,060	19,446	23,490	17,040	17,040	
0212	Maint of Office Equipment	6,288	8,450	4,812	6,930	7,480	7,480	
0213	Maint of Motor Vehicles	98,249	102,680	25,760	115,320	100,160	100,160	
0214	Maintenance of Buildings	230,434	219,070	164,478	229,570	238,130	233,920	
0215	Maint of Radio Equipment	8,774	15,400	15,110	18,770	17,890	17,890	
0216	Maint of Operating Equip	24,992	15,650	7,905	17,380	15,530	15,530	
0217	Maint of Traffic Signals	13,040	8,500	1,959	6,500	8,500	8,500	
0218	Maint of Software	43,740	80,150	6,155	79,550	114,430	114,430	
0219	Maintenance of Land	9,105	24,750	9,350	24,780	26,250	26,250	
0220	Maint of Athletic Fields	2,419	2,500	3,445	3,500	2,500	2,500	
0221	Telephone	21,195	23,440	13,328	19,120	18,800	18,800	
0222	Electricity	911,195	1,011,600	596,694	1,000,110	1,044,740	1,044,740	
0223	Natural Gas	63,854	112,220	48,090	103,630	117,120	117,120	
0224	Water & Sewer	76,406	105,560	70,707	106,790	115,350	115,350	
0225	Commercial Dumpster	9,771	10,100	8,735	10,970	10,620	10,620	
0226	Storm Water	68,327	75,680	58,313	80,370	84,610	84,610	
0227	Cellular Telephone	49,472	48,960	32,198	53,670	60,680	60,680	
0228	Other Communications/GPS	360	500	0	0	0	0	

**CITY OF NEENAH  
OPERATING BUDGET  
\*\*\* SUMMARY OF GENERAL FUND BY OBJECT CODE \*\*\*  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b><u>CONTRACTUAL SERVICES (CONT.)</u></b>								
0229	Maint of Pavement Marking	872	0	0	0	0	0	
0231	Care of Prisoners	8,542	10,000	3,962	5,000	9,000	9,000	
0232	Auditing Services	55,728	57,490	47,178	57,490	59,760	59,760	
0233	Other Serv-Manufac Fees	90,972	103,820	67,153	98,500	98,520	98,520	
0234	Credit Card Payment Fees	27,608	27,000	28,008	31,250	32,000	32,000	
0235	Outside Software Services	15,767	7,580	4,641	7,580	22,640	22,640	
0236	Outside Services	1,138,696	1,187,625	876,989	1,187,950	1,386,300	1,383,200	
0237	Pest Control	5,102	8,070	5,963	8,320	8,900	8,900	
0238	Professional Services	50,024	28,310	9,631	36,310	21,300	21,300	
0239	Misc Insurance	1,528	1,610	1,230	1,230	1,740	1,740	
0241	Tree Planting & Landscape	17,119	17,110	16,861	17,480	17,110	17,110	
0242	Permit	649	1,180	888	2,300	1,150	1,150	
0243	Tipping Fees	439,554	420,000	296,415	425,000	435,000	435,000	
0244	Commercial Dumpsters	81,707	82,800	56,882	83,670	87,330	87,330	
0245	License Fees	76,902	80,720	73,874	74,130	86,870	86,870	
0246	Property & Liability Ins	112,262	118,340	99,266	118,310	129,170	129,170	
0247	Auto/Physical Damage Ins	63,660	64,950	55,945	72,530	73,430	73,430	
0248	Boiler:Machine Insurance	5,000	5,250	4,801	4,810	5,660	5,660	
0249	Collection Services	60,263	54,000	40,706	61,000	62,000	62,000	
0250	Copy Mach. Lease/Supplies	24,279	18,530	13,798	17,610	19,020	17,800	
0251	Rental	18,971	38,700	31,475	35,140	36,870	36,870	
0252	Rental of Equipment	10,549	11,730	9,273	10,650	8,940	8,940	
0253	Technology Res Fund	18,049	29,000	29,000	29,000	29,000	29,000	
0254	Printer / Copies	26,247	28,970	17,438	28,970	36,820	36,820	
0255	IS Service / Internal	613,050	619,840	415,695	619,840	82,050	82,050	
0256	Neenah City Finance Ser.	17,360	18,150	0	18,150	19,510	19,510	
0257	Neenah City H/R Services	43,740	45,750	0	45,750	49,170	49,170	
0258	GIS Services/Internal	8,390	8,780	0	8,780	9,000	9,000	
0261	Misc	11,201	13,430	8,688	13,290	3,020	3,020	
0262	Public Relations/Services	14,419	10,390	4,817	10,140	15,620	14,400	
0263	Internet Access Services	0	0	0	0	14,500	14,500	
0264	Drug & Alcohol Testing	2,596	3,000	1,624	3,000	3,000	3,000	
0265	EE Safety Compliance Acct	4,601	5,500	3,661	5,500	5,500	5,500	
0268	Connector Cost	7,432	12,180	0	12,180	14,200	14,200	
0271	Self-Insured Direct Costs	55,000	70,000	52,500	70,000	80,000	65,000	
0280	Neenah-Menasha FireRescue	0	(19,560)	4,789,830	0	(19,460)	(19,460)	
0293	Maint of Motor Veh/Fleet	317,595	536,600	402,450	536,600	548,070	548,070	
0294	Oil and Fluids/Fleet	21,210	0	0	0	0	0	
0296	Maint of Oper Eq/Fleet	166,927	0	0	0	0	0	
	<b>CONTRACTUAL SERVICES</b>	<b>5,530,846</b>	<b>5,844,715</b>	<b>8,708,173</b>	<b>5,879,970</b>	<b>5,725,880</b>	<b>5,701,130</b>	<b>(143,585)</b>
<b><u>SUPPLIES &amp; MATERIALS</u></b>								
0301	Office Supplies	24,970	28,150	13,251	25,620	28,270	28,270	
0302	Inhouse Printing	47	270	0	120	120	120	
0303	Computer Operation Supply	1,644	1,270	352	650	900	900	
0305	Chemicals	0	300	715	720	300	300	
0306	Cleaning/Janitor Supplies	52,891	58,140	33,687	57,030	58,050	57,050	
0308	Books and Periodicals	5,706	8,730	5,684	9,210	10,600	10,600	
0310	Gasoline & Oil	255,750	280,610	170,114	263,000	277,480	277,480	
0311	Fixed Equipment Maint.Sup	5,026	2,700	3,035	4,580	2,700	2,700	
0312	Playground Maintenance	12,151	11,000	3,103	11,000	11,000	11,000	
0313	Motor Vehicle Maint Suppl	213	1,220	0	1,120	1,170	1,170	
0314	Building Maint Supplies	21,540	17,900	15,809	20,060	17,500	17,500	
0315	Land Maint Supplies	8,438	19,100	8,639	19,340	19,100	19,100	
0316	Equipment Maint Supplies	7,385	9,800	6,937	9,800	9,300	9,300	
0317	Traffic Signal Supplies	18,006	0	0	400	0	0	

**CITY OF NEENAH  
OPERATING BUDGET  
\*\*\* SUMMARY OF GENERAL FUND BY OBJECT CODE \*\*\*  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b><u>SUPPLIES &amp; MATERIALS (CONT.)</u></b>								
0318	Maps and Records	363	850	450	750	800	800	
0319	Safety Supplies	22,544	32,240	16,195	29,910	31,880	29,880	
0320	Small Tools	7,720	9,750	4,125	9,700	9,780	9,780	
0321	Athletic Field Maint. Sup	18,167	17,000	17,341	17,350	17,000	17,000	
0323	Dog Supplies	538	2,000	0	0	2,000	2,000	
0324	Pavement Marking Supplies	235	1,000	1,108	1,110	1,000	1,000	
0325	Consumable supplies	1,040	2,020	0	2,020	2,070	2,070	
0326	Photography Supplies	2,671	3,040	900	1,600	3,020	3,020	
0327	Sign & Barricade Supplies	12,556	12,000	11,095	12,000	12,000	12,000	
0329	Targets & Ammunition	17,560	27,000	7,836	18,000	20,000	20,000	
0331	Sand Gravel Hot/Cold Mix	25,454	30,000	28,165	28,170	30,000	30,000	
0332	Salt & Stone Chips	109,030	114,600	97,003	114,500	116,600	116,600	
0333	All Other Supplies	48,698	82,950	44,266	68,220	69,740	69,740	
0334	Other- WI Building Seals	2,160	2,500	2,471	2,480	2,500	2,500	
0335	Set Design/Construction	996	4,200	2,196	3,800	4,000	4,000	
0336	Concession Supplies	35,648	28,200	35,157	35,410	28,000	28,000	
0338	Costumes	0	800	365	600	800	800	
0339	Tires & Tire Maintenance	24,336	28,300	20,191	27,900	28,300	28,300	
0340	Library Books & Materials	201,866	210,000	151,087	210,000	210,000	210,000	
0341	Library Supplies	7,396	7,500	4,629	7,500	7,500	7,500	
0342	Tech Service Supplies	6,793	10,000	4,397	10,000	10,000	10,000	
0343	Small Program Packages	1,118	970	425	680	750	750	
0344	Small Equipment	31,070	44,050	10,183	31,880	36,110	36,110	
0345	Shop Supplies	2,752	2,600	1,874	2,900	2,800	2,800	
0347	Small Computer Hardware	10,482	21,180	10,152	13,750	30,000	30,000	
0348	Per Protective Equipment	50,333	11,690	0	10,940	14,380	14,380	
0349	Electronic Materials	80,670	81,600	75,682	81,500	83,500	83,500	
0350	Training Supplies	14,143	18,980	9,673	13,350	18,950	15,950	
0351	Evidence Room	0	3,500	1,948	3,500	3,500	3,500	
0352	Citizens Police Academy	0	3,000	1,632	3,000	3,000	3,000	
0353	Promotional Networking	0	1,000	991	1,000	1,000	1,000	
0376	Marker/Monument Foundtion	4,616	1,000	4,788	4,790	1,000	1,000	
	<b>SUPPLIES &amp; MATERIALS</b>	<b>1,154,722</b>	<b>1,254,710</b>	<b>827,651</b>	<b>1,190,960</b>	<b>1,238,470</b>	<b>1,232,470</b>	<b>(22,240)</b>
<b><u>OTHER</u></b>								
0501	Vandalism	245	200	4,203	4,210	700	700	
0531	Community Contribution	1,650	4,000	1,747	2,000	2,000	2,000	
0588	Uncollectible Write Offs	25,207	0	3	10	0	0	
	<b>OTHER</b>	<b>27,102</b>	<b>4,200</b>	<b>5,953</b>	<b>6,220</b>	<b>2,700</b>	<b>2,700</b>	<b>(1,500)</b>
<b><u>PROPERTY DAMAGE</u></b>								
0721	Police	22,668	0	7,932	9,000	0	0	
0799	Undesignated	0	5,000	0	0	10,000	10,000	
	<b>PROPERTY DAMAGE</b>	<b>22,668</b>	<b>5,000</b>	<b>7,932</b>	<b>9,000</b>	<b>10,000</b>	<b>10,000</b>	<b>5,000</b>

**CITY OF NEENAH  
OPERATING BUDGET  
\*\*\* SUMMARY OF GENERAL FUND BY OBJECT CODE \*\*\*  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b>CAPITAL OUTLAY</b>								
8108	Office Furniture & Equip.	12,163	13,410	3,497	13,410	13,390	13,390	
8113	Communication Equipment	6,155	12,580	0	8,080	15,050	15,050	
8114	Computer Software Outlay	0	0	0	0	10,000	10,000	
8115	Computer Hardware Outlay	10,753	16,580	4,070	16,580	26,080	26,080	
8116	Maintenance Equipment	1,415	4,000	1,390	4,000	4,000	4,000	
8133	All Other Equipment	50,555	54,000	14,975	59,070	49,300	49,300	
8149	Household Purchases	10,850	11,000	0	11,000	12,160	12,160	
	<b>CAPITAL OUTLAY</b>	<b>91,891</b>	<b>111,570</b>	<b>23,932</b>	<b>112,140</b>	<b>129,980</b>	<b>129,980</b>	<b>18,410</b>
<b>TRANSFERS OUT</b>								
9999	Parking Utility	170,261	0	0	0	0	0	
9999	Joint Court-Neenah Share	21,706	15,000	0	15,000	15,000	10,000	
	<b>TRANSFERS OUT</b>	<b>191,967</b>	<b>15,000</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>	<b>10,000</b>	<b>(5,000)</b>
<b>TOTAL GENERAL FUND</b>		<b>29,449,238</b>	<b>31,038,685</b>	<b>22,370,581</b>	<b>30,533,920</b>	<b>31,875,760</b>	<b>31,752,930</b>	<b>714,245</b>
Percent Budget Change								2.30%

**City of Neenah**  
**2026 Mayor Proposed Budget**  
**Permanent Positions**

<b>DEPARTMENT</b>	<b>2025</b>		<b>2025</b>		<b>2026</b>		<b>2026</b>	
	<b>ORIGINAL BUDGET</b>		<b>CURRENT STAFF</b>		<b>DEPT. REQUEST</b>		<b>PROPOSED</b>	
	FULL TIME	PART TIME	FULL TIME	PART TIME	FULL TIME	PART TIME	FULL TIME	PART TIME
<b>General Government</b>								
Office of Mayor	2.00	-	2.00	-	2.00	-	2.00	-
Department of Finance	8.00	0.67	8.00	0.67	6.00	1.34	6.00	1.34
City Attorney	2.00	-	2.00	-	2.00	-	2.00	-
City Clerk	2.00	-	2.00	-	2.00	-	2.00	-
Human Resources/Safety	1.00	1.60	2.00	0.80	2.00	0.80	2.00	0.80
Information Systems	5.00	-	5.00	-	5.00	-	5.00	-
City Admin. Building	1.85	-	1.85	-	1.85	-	1.85	-
<b>Total General Government</b>	<b>21.85</b>	<b>2.27</b>	<b>22.85</b>	<b>1.47</b>	<b>20.85</b>	<b>2.14</b>	<b>20.85</b>	<b>2.14</b>
<b>Public Safety</b>								
Police Department	56.00	0.53	54.05	0.53	54.05	0.53	54.05	0.53
Fire	41.56	-	41.56	-	41.36	-	41.36	-
<b>Total Public Safety</b>	<b>97.56</b>	<b>0.53</b>	<b>95.61</b>	<b>0.53</b>	<b>95.41</b>	<b>0.53</b>	<b>95.41</b>	<b>0.53</b>
<b>Public Works</b>								
Engineering	7.00	-	7.00	-	7.00	-	7.00	-
City Garage	28.50	0.75	28.50	0.75	29.50	0.75	28.50	0.75
Fleet Management	5.50	-	5.50	-	5.50	-	5.50	-
<b>Total Public Works</b>	<b>41.00</b>	<b>0.75</b>	<b>41.00</b>	<b>0.75</b>	<b>42.00</b>	<b>0.75</b>	<b>41.00</b>	<b>0.75</b>
<b>Community Development and Human Services</b>								
Community Development	10.00	0.67	10.00	0.67	10.00	0.67	10.00	0.67
<b>Total Community Develop. and Human Services</b>	<b>10.00</b>	<b>0.67</b>	<b>10.00</b>	<b>0.67</b>	<b>10.00</b>	<b>0.67</b>	<b>10.00</b>	<b>0.67</b>
<b>Culture and Recreation</b>								
Library	11.05	12.36	11.05	12.36	11.05	12.36	11.05	12.36
Parks and Recreation	12.00	0.67	12.00	0.67	12.00	1.35	12.00	1.35
<b>Total Culture and Recreation</b>	<b>23.05</b>	<b>13.03</b>	<b>23.05</b>	<b>13.03</b>	<b>23.05</b>	<b>13.71</b>	<b>23.05</b>	<b>13.71</b>
<b>Cemetery</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>	<b>-</b>
<b>Water</b>	<b>17.00</b>	<b>0.53</b>	<b>17.00</b>	<b>0.53</b>	<b>19.00</b>	<b>0.53</b>	<b>19.00</b>	<b>0.53</b>
<b>Municipal Court</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>TOTAL ALL PERMANENT CITY EMPLOYEES</b>	<b>213.46</b>	<b>18.78</b>	<b>212.51</b>	<b>17.98</b>	<b>213.31</b>	<b>19.33</b>	<b>212.31</b>	<b>19.33</b>

**Notes**

1. Fire Department (Neenah's portion for 2026 is 60.82 \* 68 = 41.36).
2. Excludes Aldermanic.
3. City Administration Building will reflect 95% for City Hall and 5% for the Library.



**City of Neenah**  
**Projected 2025 Year-End Operating Surplus (Deficit)**  
**From Data Through 9/30/2025**

**Projected Expenditures Variances**

	<u>Budgeted</u>	<u>Estimated Actual</u>	<u>Variance Surplus / (Deficit)</u>
General Government	\$ 2,993,770	\$ 2,986,890	\$ 6,880
Public Safety	15,119,440	14,796,920	322,520
Public Works	4,753,870	4,598,750	155,120
Community Development	1,996,555	2,022,260	(25,705)
Parks and Recreation	2,748,820	2,650,690	98,130
Library	2,725,170	2,698,390	26,780
All Other	658,885	791,270	(132,385)
<i>Total</i>	<u>30,996,510</u>	<u>30,545,170</u>	
<b>Total Projected Expenditures Variance</b>			<u><b>\$ 451,340</b></u>

**Projected Revenue Variances**

	<u>Budgeted</u>	<u>Estimated Actual</u>	<u>Variance Surplus / (Deficit)</u>
Taxes & Payment in Lieu of Taxes	\$ 16,011,160	\$ 16,001,500	\$ (9,660)
State and Federal Revenue	5,630,780	5,658,180	27,400
Licenses, Permits and Fees	685,740	405,160	(280,580)
Charges for Services	2,253,110	2,549,030	295,920
Investment Income	1,283,400	1,552,970	269,570
Fines and Forfeitures	87,150	84,000	(3,150)
Other Revenue	577,820	506,900	(70,920)
Park & Recreation Revenue	722,320	725,700	3,380
Special Financing (Fund Balance)	342,175	-	(342,175)
Fund Transfers	3,402,855	3,518,130	115,275
<i>Total</i>	<u>30,996,510</u>	<u>31,001,570</u>	
<b>Total Projected Revenues Variance</b>			<u><b>\$ 5,060</b></u>

<b>Overall Projected 2025 Surplus</b>	<b>\$ 456,400</b>
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<p align="center"><b>City of Neenah</b>  <b>History of General Fund Balances</b>  <b>Budget Years 2016 - 2025</b></p>
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<u>Year</u>	<u>Total Fund Balance</u>	<u>Nonspendable/ Reserved</u>	<u>Total Undesignated Fund Balance</u>	<u>% of G/F Next Year Adopt. Budget</u>
2016	4,186,667	361,093	3,825,574	16.4%
2017	4,389,996	411,827	3,978,169	16.5%
2018	4,602,170	381,336	4,220,834	16.7%
2019	4,988,913	409,579	4,579,334	17.7%
2020	5,393,892	367,412	5,026,480	19.2%
2021	5,342,546	282,488	5,060,058	18.8%
2022	3,652,578	241,459	3,411,119	12.0%
2023	4,900,024	292,437	4,607,587	15.4%
2024	6,117,665	393,949	5,723,716	18.5%
2025	(a) 6,616,240	(b) 437,000	6,179,240	19.5%

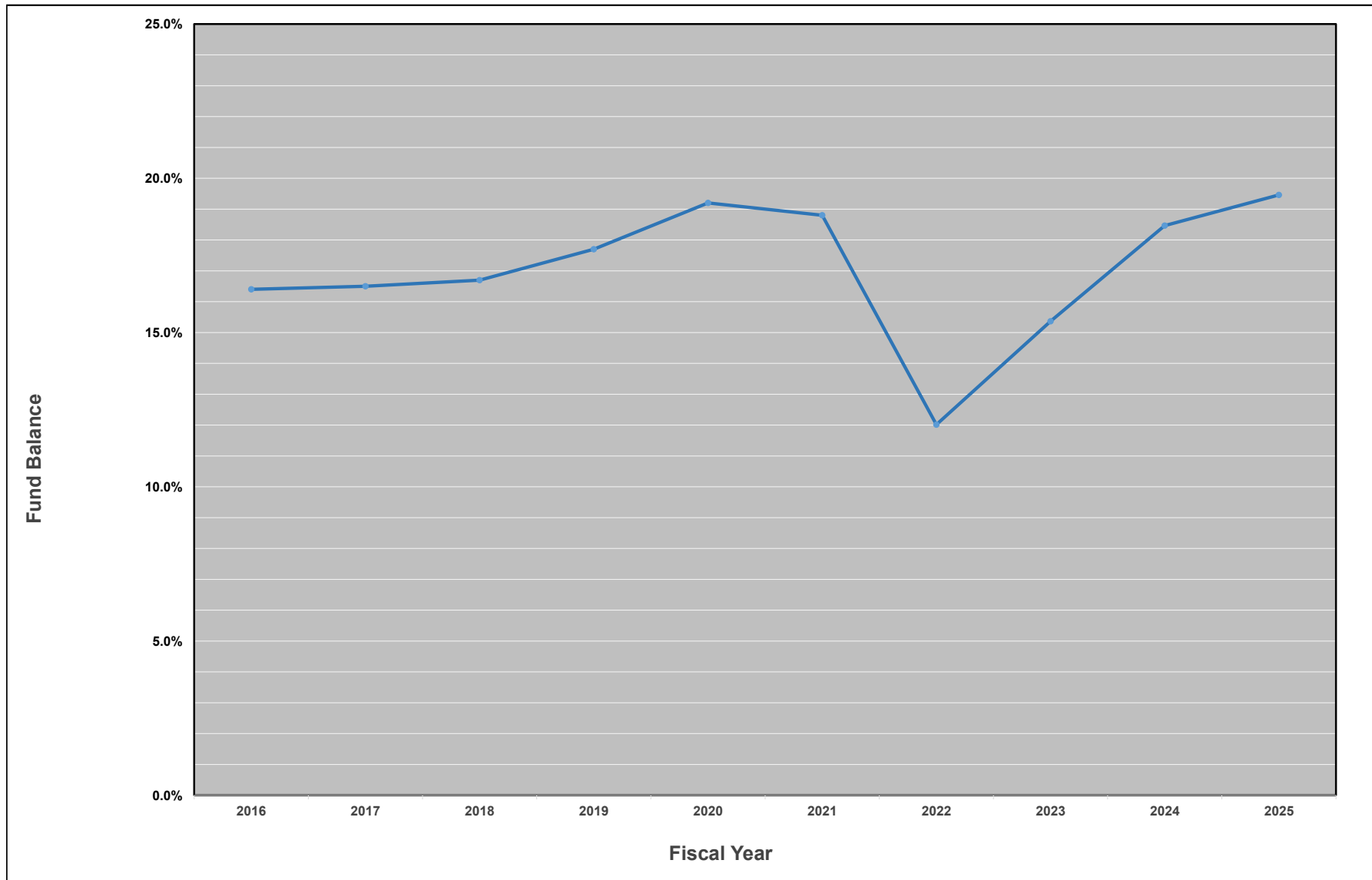
(a)	2025 Beginning Total Fund Balance	\$	6,117,665
	2025 Applied Fund Balance / Carryovers		42,175
	2025 Projected Net Unused Expenditures/ Excess Revenue Balance		456,400

<b>2025 Estimated Ending Total Fund Balance</b>	<b>\$</b>	<b>6,616,240</b>
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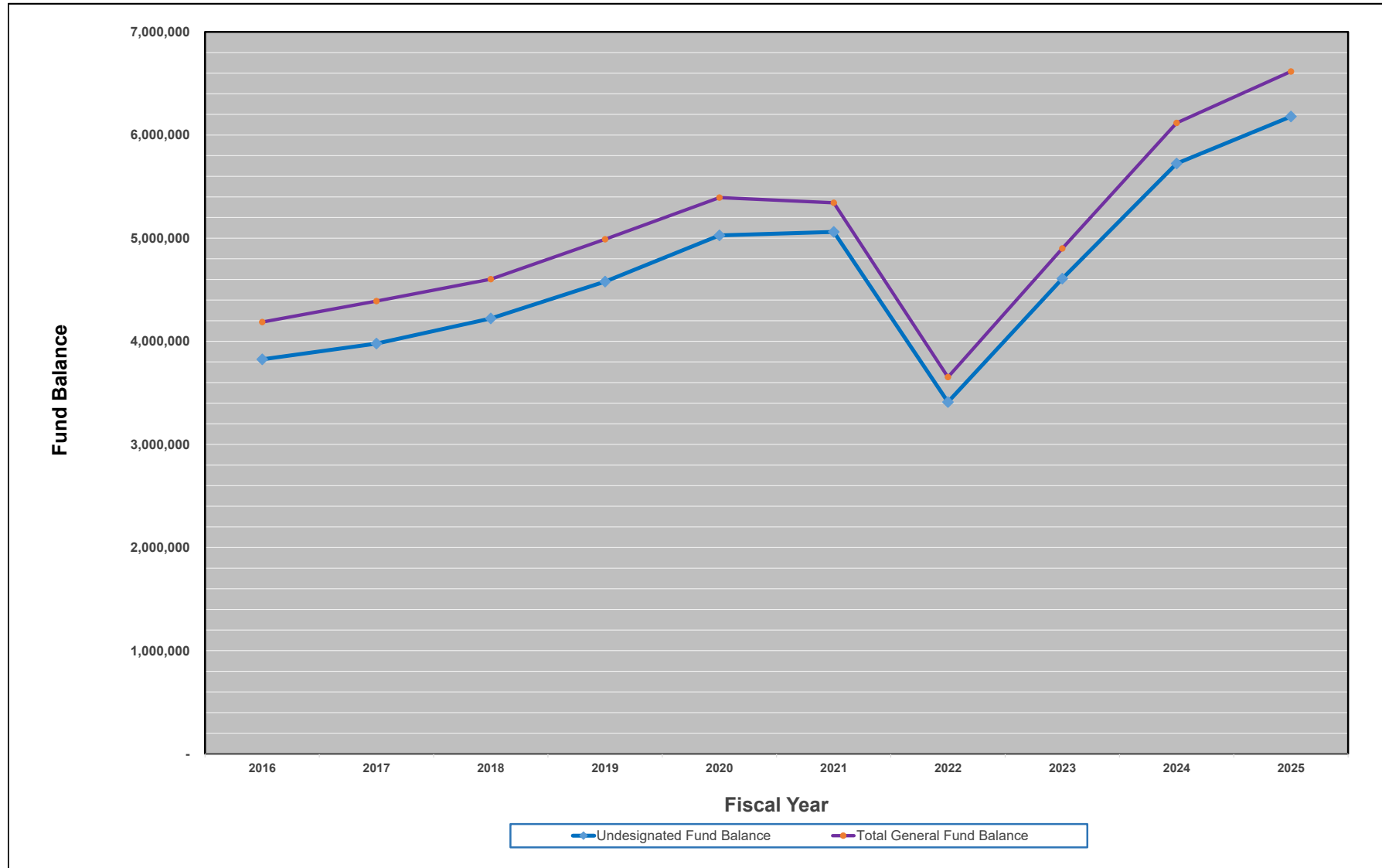
(b)	2025 Budget - Applied Fund Balance	\$	300,000
	2025 Anticipated Carryovers to 2026		50,000
	2025 Estimated Nonspendable Funds		25,000
	2025 Budget - Applied Library Carryforward Funds		62,000

<b>2025 Fund Balance Designated</b>	<b>\$</b>	<b>437,000</b>
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**City of Neenah**  
**General Fund Undesignated Fund Balance as a % of Operating Budget**  
**Budget Years 2016 - 2025**



City of Neenah  
History of General Fund Balances  
Budget Years 2016 - 2025



<b>City of Neenah</b> <b>Fund Balances by Fund</b> <b>For Years Ended 2020 - 2024</b>
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Fund	*** Year End ***				
	2020	2021	2022	2023	2024
<b>Governmental Funds</b>					
<b>General</b>	\$ 5,393,892	\$ 5,342,546	\$ 3,652,578	\$ 4,900,024	\$ 6,117,665
<b>Special Revenue</b>					
TIF #5	(135,212)	419,744	754,947	-	-
TIF #6	23,645	522,322	925,438	-	-
TIF #7	-	-	-	-	-
TIF #8	(7,661,550)	(7,684,049)	(7,648,490)	(5,414,670)	(5,473,495)
TIF #9	218,134	23,862	(179,405)	(389,434)	(695,043)
TIF #10	(156,078)	(42,218)	26,730	117,985	180,620
TIF #11	(90,826)	(41,072)	47,187	105,485	82,695
TIF #12	-	-	(44,480)	(2,092)	(20,228)
TIF #13	-	-	-	-	40,446
CDBG	(120,896)	(115,031)	(109,933)	35,822	(28,455)
Housing/Business	491,974	492,392	447,201	413,209	410,843
Industrial Development	109,134	120,995	87,326	99,767	122,262
Recycling	283,403	318,248	337,840	279,978	221,504
Health Grants	68,859	58,859	58,859	58,859	58,859
Park/Rec Trust	359,216	369,946	403,809	425,520	434,762
Dial-A Ride	123,173	147,362	190,430	230,191	269,227
Civic/Social Trust	195,271	185,513	198,685	238,506	278,748
Library Trust	1,691,664	1,953,228	1,637,895	1,861,203	2,103,392
Public Safety Trust	174,229	174,596	183,471	190,704	188,640
Cemetery Perp. Care	1,513,327	1,625,159	1,441,326	1,563,476	1,666,991
Cemetery Flowers	164,871	161,356	161,414	162,604	157,641
G.D. Barnes Cemetary Trust	-	-	9,614	9,614	9,614
Developer Land Sales (Cash Equivalent)	-	51,603	180,942	917,580	2,094,586
Alliant Energy PILOT	-	-	247,267	494,533	741,800
ARPA (Cash Equivalent)	-	2,773,006	4,032,584	-	-
TIF Affordable Housing	-	-	-	858,492	849,898
Retained Increment - City Share	-	-	-	462,725	462,442
<b>Debt Service</b>	8,033,841	8,366,275	8,866,647	9,665,028	10,655,595
<b>Capital Projects (Before Carry Forwards)</b>					
Public Infrastructure	4,021,889	3,822,354	3,889,628	5,067,849	2,639,332
TIF #5	220,586	-	-	-	-
TIF #6	94,039	-	-	-	-
TIF #7	656,172	783,299	29,547	-	-
TIF #8	2,758,058	2,587,768	2,199,750	-	-
TIF #9	669,199	678,320	636,137	651,304	597,011
TIF #10	1,139,363	1,124,046	1,142,445	1,136,452	1,145,698
TIF #11	55,144	423,512	(59,275)	522,220	530,720
TIF #12	-	-	(19,111)	321,417	324,079
TIF #13	-	-	-	-	69,526
Facilities	920,575	2,149,947	7,152,186	3,050,353	2,503,712
Capital Equipment	748,969	2,272,292	2,026,171	2,697,894	2,274,802
Equip. Replacement	7,256	1,884	(504)	4,732	-
Redevelopment	916,438	76,615	121,482	160,717	210,717
<b>Total Gov't Funds</b>	<b>22,887,759</b>	<b>29,144,679</b>	<b>33,028,338</b>	<b>30,898,047</b>	<b>31,226,606</b>
<b>Internal Service (Net Position)</b>					
Fleet Management	279,851	273,118	244,490	213,085	171,650
Benefit Accrual	2,061,961	2,139,902	2,521,224	3,063,894	3,596,414
Liability Ins. (Current Assets)	190,332	206,625	210,998	182,580	50,399
Information Systems	88,583	75,869	90,604	145,514	173,974
<b>Total Inter. Service Funds</b>	<b>2,620,727</b>	<b>2,695,514</b>	<b>3,067,316</b>	<b>3,605,073</b>	<b>3,992,437</b>
<b>Enterprise (Cash and Cash Equivalents)</b>					
Parking Utility	(94,484)	-	-	-	-
Sanitary Sewer Utility	2,728,320	2,577,699	3,912,145	4,742,266	2,816,026
Stormwater Utility	2,993,014	3,086,116	2,509,483	3,174,021	2,481,438
Water Utility	9,129,308	8,143,941	7,022,452	10,071,121	9,349,491
<b>Total Enterprise Funds</b>	<b>14,756,158</b>	<b>13,807,756</b>	<b>13,444,080</b>	<b>17,987,408</b>	<b>14,646,955</b>
<b>Grand Total</b>	<b>\$ 40,264,644</b>	<b>\$ 45,647,949</b>	<b>\$ 49,539,734</b>	<b>\$ 52,490,528</b>	<b>\$ 49,865,998</b>

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**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> Finance Operations
<b>Program:</b> Non-Tax Levy Revenues	<b>Submitted by:</b> Vicky K. Rasmussen

**Payments In Lieu of Taxes (PILOT)**

Represents the payment made to the City by the Water Utility in lieu of property taxes. The formula is established by the Public Service Commission based on the Water Utility's depreciated property value and a portion of the total assessed tax rate for 2025 - 2026. **For 2026, that payment is estimated to decrease by 1.7%, or \$15,960.** An expenditure item in a like amount is included in the Water Utility's budget in 2026.

Other PILOT included in the 2026 budget are \$7,200 in payments from other tax-exempt properties (County housing units, Orphan Animal Rescue), and \$11,200 from the Goodwill store based upon a formula to provide a tax equivalent for basic municipal services.

**Other Taxes**

Room Tax is a 10% tax on all overnight room revenues generated by hotels, transient rentals (ex. AirBnB ) and motels located in the City. The hotels and motels collect the tax and forward the funds to a Room Tax account with Associated Trust on a quarterly basis. Prior to 2016, the room tax in the City of Neenah was 5% on all room night revenues from hotels and motels. Effective 1/1/16, the room tax increased to 10%. Those funds are distributed as follows: 3% room tax is earmarked for the Fox Cities Convention and Visitor Bureau (CVB), 3% earmarked to fund the Fox Cities Exhibition Center located in downtown Appleton, and 3% room tax pledged to the Community First Champion Center in Grand Chute. The final 1% of the 10% is retained by the City. The City also retains 5% of the funds earmarked to the CVB for administration purposes. **Room tax collection is expected to remain constant at \$100,000 in 2026.**

**State Revenue Sharing and Aid Programs**

State Shared Revenue is a combination of State sales and income taxes returned to the City based on a complex growth/per capita/tax burden formula. State Shared Revenue to the City has declined dramatically since 1983. As part of the 2011 State Budget, Shared Revenue was again dramatically reduced for 2012. After four years of payments remaining flat, the City received a 1% increase in both 2019 and 2020. In 2023 State Legislators passed Act 12, which included a new supplemental Municipal Aid going into effect for 2024. This added approximately \$645,000 of additional aid in 2024. **For 2026, the combined payment will increase by \$73,240, or 3.2%, from 2025.**

Expenditure Restraint Incentive Program (ERIP) is a direct levy reduction payment program based on City expenditure restraint requirements. The ERIP formula is designed to assist communities whose tax rates reflect the cost of providing a full range of municipal services.

The Expenditure Restraint Program (ERP) incentive has decreased this year due to continued growth in our equalized property values. Under Wisconsin law, this growth negatively impacts our eligibility and potential aid under the ERIP. **For 2026 the City's ERIP payment is \$423,710, which is a decrease of \$89,260, or 17.4%.**

Exempt Computer Aid is a State program created to replace "lost" property taxes due to the exemption of business owned computers as of January 1, 1999. Previously, the annual amount was based upon the value of computer equipment reported by City manufacturing and commercial businesses to the Department of Revenue. As part of a recently passed state budget, payments for 2018 and 2019 were based on the 2017 payment increased by a CPI factor. Starting in 2020 and beyond, the State froze the payment at the 2019 level. **The payment remains flat at \$241,210.**

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> Finance Operations
<b>Program:</b> Non-Tax Levy Revenues	<b>Submitted by:</b> Vicky K. Rasmussen

Personal Property Exempt Credit With the 2023 Wisconsin Act 12 legislation, personal property tax was repealed to become effective with property tax assessments as of January 1, 2024. The act exempts most items that had been defined as "personal property" from the personal property tax and reclassifies certain other items as real property for purposes of property taxation. Under the former provisions, both real and personal property was (and is until January 2024) subject to tax unless otherwise exempted by law.

Beginning in 2025, the Act requires the Department of Administration to provide aid to local taxing jurisdictions in an amount equal to the taxes that were levied on items of personal property based on assessments as of January 1, 2023. For the 2025 budget and forward, this aid in the amount of \$411,430 is removed from property tax levy and reclassified as "Personal Property Exempt Credit", this is in addition to the approximately \$82,000 the City received in past years. **The payment remains flat at \$493,870.**

**Federal, State, Local Aids**

General Transportation Aids ("GTA") are received from the State Transportation Trust Fund (gasoline sales taxes and other automotive related fees) for street and highway maintenance. These aids are based on a prescribed cost reimbursement formula. **For 2026, the payment is estimated to increase by \$119,830, or 7.8%.**

Also included in this category are estimated Federal and State Mass Transit (bus subsidy) reimbursements and payments related to fire protection. New in 2020 was a state Video Services Provider Aid payment equal to 1% of the City's Cable TV Franchise Fee Revenue. Per state mandate, the City then is expected to receive the remaining 4% in Cable TV Franchise Fees in from the provider, leaving it as a net neutral 5% of the City's Cable TV Franchise Fee Revenue. **The payment is projected to remain flat at \$59,980 for 2026.**

**Special Financing**

Includes application of surplus resulting from resources being greater than expected and expenditures being less than planned permitting reappropriation of unused taxes. Over the past number of years, the City has been working to reduce its reliance on the use of general fund undesignated fund balance to finance ongoing operations. **This plan contemplates using a maximum of \$300,000 of General Fund reserves to balance the 2026 operating budget, which is a \$0 change from the 2025 budget.**

State law mandates that all accumulated, unspent funds appropriated for Library use in prior years must be specifically identified and used exclusively for future Library purposes. As of December 31, 2024, the available carry forward funds total \$32,375. Carry forward funds for 2025 operations are expected to be approximately \$65,000. **This plan contemplates using a maximum of \$40,000 of Library reserves to balance the 2026 operating budget, which is a \$2,175 decrease from the 2025 budget.**

**Licenses and Permits**

Represents collections from liquor, pet, cigarette, electrical and other licenses and building, plumbing, heating, boat launching and other permits. The Wisconsin Department of Revenue advised that the city was licensing illegal video gambling machines located in bars, restaurants, and convenience stores. As a result, the city no longer licenses these machines and is unable to collect the amusement device permit fee of \$75 per machine as done in the past, resulting in decreased revenue of \$14,150 for this category. **Taken as a whole, license and permit budgeted revenue is expected to decrease by \$11,970, or 3.2%, in 2026.**

**Weights and Measures Fees**

Responsibility for the City's health and sanitation related services were transferred to Winnebago County effective July 1, 2013. As such, fees for health and sanitation services have been removed from the City's budget. The responsibility for Weights and Measures was transferred to the City's Community Development and Assessment department in 2013. In 2015, fees were reduced by \$10,000 to reflect the actual cost of providing the service. **For 2026, fees are estimated to increase by \$5,500, or 21.2%.**



**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> Finance Operations
<b>Program:</b> Non-Tax Levy Revenues	<b>Submitted by:</b> Vicky K. Rasmussen

**General Government**

Derived from a variety of miscellaneous services provided by administrative offices to private parties. Included are document sales, cable TV franchise fees, room tax fees, planning and zoning related fees, exempt property filing fees and other general revenues. **The City will budget a decrease for these revenue sources in 2026 of \$17,450, or 6.1%.** This is mainly due to a decrease of \$14,800 in Cable TV Franchise fees.

**Special Charges**

These revenues are directly related to Public Works operations. They represent those portions of costs of services that are of special benefit to individual properties or property owners and billed accordingly (ex. weed cutting and snow removal). **The 2026 budgeted amount will decrease slightly by \$1,000.**

**Public Library**

The Library generates revenue from lost and damaged items, the sale of beverages and snacks, and photocopy and faxing fees. New in 2024, the Library added a fee for proctoring exams. The Library receives revenue from Winnebago County for county resident use, which will increase by 1.3% in 2026. In 2026, the Library will receive revenue from Outagamie, Calumet, Waushara, Green Lake, Fond du Lac, and Waupaca counties for county resident use. **Library revenues are expected to increase by \$34,230, or 2.8%, for 2026.**

**Public Safety - Police Department**

Receipts are from photocopies of records and photo ID's. Also included is reimbursement from the Neenah Joint School District for the School Resource Officer program, which currently is approximately 56% of the cost of the program. **Overall budgeted revenue is expected to increase by \$5,660, or 2.9%.**

**Government Services**

Charges for services provided by the City Finance, Legal, Information Systems and Human Resources and Safety departments. These services are charged to the Neenah Water, Sewer and Storm Water Utilities, Neenah-Menasha Fire Rescue and Menasha-Neenah Municipal Court. **The total revenue posted to these accounts is anticipated to increase by \$107,760, or 20.3%, in 2026.**

This net change is the result of two major adjustments. First, the Utility Billing function, which has historically been part of the Finance Department and charged to the Water Utility through support service allocations, will be moved directly to the Water Utility. As a result, this will reduce General Fund revenue by \$146,110.

Second, the Information Systems Department, which has previously operated as an internal service fund, will be moved into the General Fund beginning in 2026. This change brings consistency, as other administrative departments such as Legal, Finance, and Human Resources are already part of the General Fund. The inclusion of IS in the General Fund increases the amount of support service charges allocated to the utilities and other entities, resulting in an overall revenue increase of \$250,500.

**Public Works/Sanitation**

Receipts from charges to private parties for services performed, occasional rental of equipment (e.g., tractor and driver) and purchase of materials from the City. Also included are receipts from charges for the occasional special residential garbage collection. The City has completed the implementation plan to fully charge back to small commercial and certain multi-unit residential properties the cost of garbage collection. All metal; paper and corrugate recycling revenues are recorded in the Recycling Special Revenue Fund. **Overall, budgeted revenue is expected to increase by \$10,450, or 7.1%, in 2026.** This increase is mainly due to increased demand for commercial dumpsters.

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> Finance Operations
<b>Program:</b> Non-Tax Levy Revenues	<b>Submitted by:</b> Vicky K. Rasmussen

**Oak Hill Cemetery**

Burial service fees, sales of lots, chapel rental, reimbursement for the care of veterans' lots and interest earned from Perpetual Care Fund investments. Cemetery *Miscellaneous Revenue* is used to account for net revenue generated from an agreement in which the City would provide services to the adjoining St. Margaret Cemetery. Fees for Cemetery services have remained flat for years. **Cemetery revenues are budgeted to slightly decrease by \$920, or 0.5% in 2026.**

**Investment Income**

Investment income includes earnings from interest-bearing accounts, certificates of deposit, and any other investment instruments held by the City. This revenue source is influenced by prevailing interest rates, cash reserves available for investment, and the performance of investment vehicles.

For the 2026 budget, investment income is expected to decrease compared to 2025. This is largely due to projected declines in interest rates, which will result in lower yields as existing investments mature, and new ones are placed at less favorable rates. The decrease in investment income reflects a conservative and realistic estimate based on current economic forecast. **Taken as a whole, revenue for investment income in 2026 is budgeted to decrease by \$149,630, or 11.7%.**

**Fines and Forfeitures**

Collections for City ordinance violations and other misdemeanors covered by City Code and State Statute collected by Menasha-Neenah Municipal Court. This also includes false alarm fees from residential and commercial security systems. **The City is expecting this revenue to slightly increase by \$850, or 1.0% in 2026.**

**Property Damage Recovery**

Series of revenue accounts to record the receipt of insurance reimbursements for damage to City property. There have been a consistent pattern of property damage over the past few years. **Due to this trend, this revenue category is expected to increase by \$10,000, or 200%.**

**Reimbursements**

This category includes the workers compensation insurance premium refund and employment practices liability insurance premium refund from Cities and Villages Mutual Insurance Company (CVMIC). Also included is the anticipated annual dividend reflecting the City's ownership stake in CVMIC and rebate revenue from the City's P-Card purchasing program. The CVMIC dividend to be received in 2026 has been reduced by 51.5%, or \$13,030 and the Worker's Compensation dividend is expected to be reduced by 15.5%, or \$11,000. **Total Reimbursement revenue is expected to decrease by \$24,030, or 16.1% in 2026.**

**Rental**

Revenue from the leasing and rental of real property or building space (e.g., Cecil Street garage, fire station bay, communication towers at the Police Department and recently purchased industrial park land from the Town of Neenah). **The overall revenue in this category is expected to decrease by \$48,790, or 43.5%, in 2026.**

**Sale of City Properties**

Casual sales of real estate, equipment and other property no longer used by the City. New in 2016 and beyond is the estimated sale value of all equipment disposed of by all city departments will go to this account. Previously, some departments had applied those funds to reduce the overall cost and borrowing needs of new equipment. Given the uneven nature of revenue generated by the sale of assets, this category will experience significant swings in anticipated revenue on an annual basis. **As such, overall revenue in this category is expected to total \$79,130 in 2026, \$6,130 more than the 2025 budget.**

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> Finance Operations
<b>Program:</b> Non-Tax Levy Revenues	<b>Submitted by:</b> Vicky K. Rasmussen

**Other Revenue**

Miscellaneous general government revenue including photocopy fees and other minor, unclassified revenue.

**Parking Revenue**

Parking revenue is generated by permit sales to businesses, employees, and tenants in the downtown area for access to parking in city lots and the ramp. This includes income from long-term agreements with external tenants, including Alta Resources, which has been a significant user of our parking facilities.

The current parking contract with Alta Resources is set to expire during the upcoming fiscal year. As part of the 2026 budget planning process, the contract is being actively renegotiated. The City anticipates a substantial increase in revenue from this agreement once the new terms are finalized. The expected increase reflects both adjustments to bring pricing in line with current market conditions and potential changes in usage levels. While the final contract terms are still under negotiation, revenue projections have been included in the budget to reflect the likely outcome.

Additionally, parking fine revenue is generated in the event of non-compliance with city ordinance. Revenues support the cost of maintaining parking lots and the ramp, as well as enforcing parking ordinances. These revenues were in a separate fund in previous years but has been moved to the general fund in 2025, as the fund was not sustaining itself. **Parking revenues are expected to increase by \$157,180, or 72.3% in 2026.**

**Parks and Recreation**

Participant revenues from the various recreational programs, including rentals of park shelter facilities, fees for various adult and youth recreation programs, Riverside Players ticket sales, pool fees and recreation building revenue. **For all programs and rentals, the total estimated revenue is expected to increase by \$40,690 or 5.5%, over the 2025 budget.** The main driving factor of this increase is a due to a \$1 increase in the cost of a daily admission pool pass. This adjustment is estimated to generate approximately \$25,000 in additional revenue.

**Interfund Transfers**

Interfund transfers are resources available to the Operating Budget from "other funds" for a variety of purposes. For example, the Housing Fund partially reimburses the General Fund for Community Development salaries incurred on housing programs. The Tax Incremental District Funds reimburse the General Fund for administrative costs and interest obligations for TIF Special Revenue Fund deficits, plus any other advances that have been made.

The transfer from the Sewer Fund Overhead is reimbursement for costs incurred for services provided to the Sanitary Sewer Utility operating budget in accordance with the fee structure adopted in 1991. Similarly, the transfer from the Storm Water Management Fund is reimbursement for services provided to the Storm Water Utility operating budget in accordance with the fee structure adopted in 2003. New in 2023 was a transfer of borrowed funds in the amount of \$250,000 from the Streets (65%), Sanitary Sewer (25%) and Storm Water (10%) CIP budgets to cover the costs of engineering services provided to annual construction projects, which would otherwise be contracted outside the City if not for internal staff performing the work.

**Overall, fund transfers for 2026 are budgeted to increase by \$57,760, or 1.7%, from the 2025 budgeted amount.**

**CITY OF NEENAH  
2026 OPERATING BUDGET  
REVENUE SUMMARY**

ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
Property Taxes	14,766,836	14,972,760	14,972,767	14,972,770	14,972,770	15,382,870	410,110
Payment in lieu	897,110	938,400	15,481	930,490	917,440	917,440	(20,960)
Other Taxes	95,035	100,000	42,929	98,240	100,000	100,000	0
State Revenues	3,112,878	3,571,430	1,647,528	3,571,440	3,555,420	3,555,420	(16,010)
State & Federal Aids	1,953,205	2,059,350	1,244,564	2,076,180	2,211,230	2,211,230	151,880
Winnebago County	4,394	0	10,553	10,560	0	0	0
License Revenue	73,290	73,320	61,437	67,000	59,010	59,010	(14,310)
Permits Revenue	424,465	298,420	256,824	306,700	300,760	300,760	2,340
Weights & Measures Fees	24,773	26,000	31,460	31,460	31,500	31,500	5,500
General Gov't Revenues	293,697	288,000	155,442	266,470	270,550	270,550	(17,450)
Special Charges	7,035	6,500	1,960	4,210	5,500	5,500	(1,000)
Public Library	1,009,634	1,205,630	1,211,965	1,215,310	1,239,860	1,279,860	74,230
Police Revenue	163,331	192,150	87,163	192,500	197,810	197,810	5,660
General Gov't Services	514,533	530,160	398,688	530,160	637,920	637,920	107,760
Public Works	205,883	147,500	121,671	150,290	157,950	157,950	10,450
Oak Hill Cemetery Revenue	205,924	171,170	147,399	190,090	170,250	170,250	(920)
Investment Income	1,744,379	1,283,400	966,668	1,552,970	1,142,470	1,142,470	(140,930)
Fines & Forfeitures	82,544	87,150	58,516	84,000	88,000	88,000	850
Property Damage Recovery	4,489	5,000	21,247	25,000	15,000	15,000	10,000
Reimbursements	160,038	149,490	24,293	111,200	125,460	125,460	(24,030)
Lease/Rental Revenue	67,159	112,190	79,572	98,120	63,400	63,400	(48,790)
Sale of City Properties	139,430	73,000	59,405	60,000	79,130	79,130	6,130
Other Revenue	1,561	1,240	1,003	1,500	1,520	1,520	280
Parking	0	217,400	172,589	211,080	374,580	374,580	
Community Fest	20,380	19,500	20,382	20,500	20,500	20,500	1,000
General Receipts	(15,976)	(13,750)	(14,374)	(15,340)	(15,070)	(15,070)	(1,320)
Adult Program Revenue	8,792	9,800	5,635	7,070	10,000	10,000	200
Contracted Progrm Revenue	77,409	70,500	73,301	73,480	72,000	72,000	1,500
Municipal Pool Revenue	234,886	247,550	231,413	232,650	244,850	269,850	22,300
Youth Program Revenue	235,562	241,190	240,707	240,610	262,700	262,700	21,510
Other Park & Rec Revenue	2,236	2,100	1,999	2,620	2,300	2,300	200
Riverside Players	15,214	41,000	37,774	37,780	39,000	39,000	(2,000)
Parks Revenue	116,443	123,930	120,899	126,330	121,230	121,230	(2,700)
Fund Transfers	4,164,544	3,445,030	2,684,393	3,518,130	3,346,790	3,502,790	57,760
<b>TOTAL REVENUES BEFORE</b>							
<b>APPLICATION OF FUND BALANCE</b>	<b>30,811,113</b>	<b>30,696,510</b>	<b>25,193,253</b>	<b>31,001,570</b>	<b>30,821,830</b>	<b>31,452,930</b>	<b>756,420</b>
APPLICATION OF FUND BALANCE	0	342,175	0	0	0	300,000	(42,175)
<b>TOTAL REVENUES</b>	<b>30,811,113</b>	<b>31,038,685</b>	<b>25,193,253</b>	<b>31,001,570</b>	<b>30,821,830</b>	<b>31,752,930</b>	<b>714,245</b>
						<b>Percent Budget Change</b>	<b>2.30%</b>

**CITY OF NEENAH  
2026 OPERATING BUDGET  
REVENUE DETAIL**

ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b><u>PROPERTY TAXES</u></b>							
Property Taxes	14,766,836	14,972,760	14,972,767	14,972,770	14,972,770	15,382,870	
<b>PROPERTY TAXES</b>	<b>14,766,836</b>	<b>14,972,760</b>	<b>14,972,767</b>	<b>14,972,770</b>	<b>14,972,770</b>	<b>15,382,870</b>	<b>410,110</b>
<b><u>PAYMENTS IN LIEU OF TAXES</u></b>							
Water Utility	875,704	915,000	0	915,000	899,040	899,040	
Winnebago County Housing	8,078	9,500	5,456	5,460	6,800	6,800	
Orphan Animal Rescue	400	400	400	400	400	400	
Goodwill	12,928	13,500	9,624	9,630	11,200	11,200	
<b>PAYMENTS IN LIEU OF TAXES</b>	<b>897,110</b>	<b>938,400</b>	<b>15,480</b>	<b>930,490</b>	<b>917,440</b>	<b>917,440</b>	<b>(20,960)</b>
<b><u>OTHER TAXES</u></b>							
Hotel Room Tax Direct	95,035	100,000	42,929	98,240	100,000	100,000	
<b>OTHER TAXES</b>	<b>95,035</b>	<b>100,000</b>	<b>42,929</b>	<b>98,240</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>
<b><u>STATE SHARED REVENUES</u></b>							
State Shared Revenue	2,216,292	2,263,410	339,511	2,263,410	2,336,650	2,336,650	
Expend Restraint Program	512,967	512,970	512,967	512,970	423,710	423,710	
Computer Exempt Credit	241,204	241,210	241,204	241,210	241,210	241,210	
Per Prop Exempt Credit	82,438	493,860	493,869	493,870	493,870	493,870	
Video Serv Provider Aid	59,977	59,980	59,977	59,980	59,980	59,980	
<b>STATE SHARED REVENUES</b>	<b>3,112,878</b>	<b>3,571,430</b>	<b>1,647,528</b>	<b>3,571,440</b>	<b>3,555,420</b>	<b>3,555,420</b>	<b>(16,010)</b>
<b><u>STATE &amp; FEDERAL AIDS</u></b>							
Mass Transit Subsidy	486,502	405,060	97,572	405,060	420,120	420,120	
Highway Maintenance Aids	1,338,932	1,528,390	1,146,294	1,528,390	1,648,220	1,648,220	
Fire Protect Ins Prem Ref	125,892	125,900	0	142,030	142,030	142,030	
Grant Reimbursements	1,879	0	698	700	860	860	
<b>STATE &amp; FEDERAL AIDS</b>	<b>1,953,205</b>	<b>2,059,350</b>	<b>1,244,564</b>	<b>2,076,180</b>	<b>2,211,230</b>	<b>2,211,230</b>	<b>151,880</b>
<b><u>WINNEBAGO COUNTY</u></b>							
Ag. Use Conversion Charge	4,394	0	10,553	10,560	0	0	
<b>WINNEBAGO COUNTY</b>	<b>4,394</b>	<b>0</b>	<b>10,553</b>	<b>10,560</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>LICENSE REVENUE</u></b>							
Liquor and Bev License	28,295	29,500	27,540	28,350	29,000	29,000	
Operator License	11,740	10,000	12,245	12,250	10,000	10,000	
Cigarette License	2,887	2,900	2,500	2,700	2,700	2,700	
Pet License	11,818	12,800	9,142	12,000	12,360	12,360	
Amusement Device License	16,575	17,000	9,600	9,600	2,850	2,850	
Rooming House License	50	0	0	0	0	0	
Tourist House License	150	120	100	100	100	100	
Miscellaneous License	1,775	1,000	310	2,000	2,000	2,000	
<b>LICENSE REVENUE</b>	<b>73,290</b>	<b>73,320</b>	<b>61,437</b>	<b>67,000</b>	<b>59,010</b>	<b>59,010</b>	<b>(14,310)</b>
<b><u>PERMITS REVENUE</u></b>							
Building Permits	230,451	150,000	121,602	147,000	151,500	151,500	
Electrical Permits	53,679	44,000	33,903	44,000	44,450	44,450	
Plumbing Permits	58,678	39,000	41,313	47,500	39,400	39,400	
Parking Lot Const. Permit	2,600	1,600	3,000	3,000	1,800	1,800	
Heating Permits	56,013	41,000	37,497	43,500	41,410	41,410	
Home Occupation Permits	0	50	0	0	0	0	
Dance Permit	177	150	200	200	150	150	
Street Use Permit	700	700	900	900	600	600	
Sprinkler Permits	750	1,000	700	1,000	1,000	1,000	
Fire Pit Permit	17,289	18,000	15,759	16,000	16,800	16,800	
Hotel & Motel Permits	120	120	120	120	120	120	
E-Plan Fees	3,342	2,000	700	1,980	2,030	2,030	
All Other Permits	666	800	1,130	1,500	1,500	1,500	
<b>PERMITS REVENUE</b>	<b>424,465</b>	<b>298,420</b>	<b>256,824</b>	<b>306,700</b>	<b>300,760</b>	<b>300,760</b>	<b>2,340</b>

**CITY OF NEENAH  
2026 OPERATING BUDGET  
REVENUE DETAIL**

ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b><u>WEIGHTS AND MEASURES FEES</u></b>							
License Fees	24,773	26,000	31,460	31,460	31,500	31,500	
<b>WEIGHTS AND MEASURES FEES</b>	<b>24,773</b>	<b>26,000</b>	<b>31,460</b>	<b>31,460</b>	<b>31,500</b>	<b>31,500</b>	<b>5,500</b>
<b><u>GENERAL GOVERNMENT REVENUES</u></b>							
Special Use Fees	3,000	1,200	2,500	2,500	1,500	1,500	
Board of Appeals	350	500	700	700	750	750	
Rezoning Deposits	500	1,600	1,700	1,700	800	800	
Publication Fees	1,589	2,000	1,443	1,500	1,800	1,800	
Real Property Status Fees	23,780	20,000	19,930	25,150	23,000	23,000	
Cable TV Franchise Fee	219,770	224,800	100,077	200,160	210,000	210,000	
Com Devel Document Sales	1,035	300	460	460	500	500	
Site Plan Review Fee	2,881	2,500	2,856	2,860	2,500	2,500	
Plat Review Fees/Annex	7,480	1,200	3,650	3,650	500	500	
Project Plan Review Fees	400	800	0	400	800	800	
Comp Plan/Map Amend	0	400	0	0	400	400	
Property Record Maint Fee	16,650	12,000	13,675	16,930	15,000	15,000	
Code Enforce Reinspect	10,750	15,000	3,000	5,000	11,000	11,000	
Exempt Prop Filing Fees	700	700	0	0	0	0	
Dev Agreement Admin	4,812	5,000	5,451	5,460	2,000	2,000	
<b>GENERAL GOV'T REVENUES</b>	<b>293,697</b>	<b>288,000</b>	<b>155,442</b>	<b>266,470</b>	<b>270,550</b>	<b>270,550</b>	<b>(17,450)</b>
<b><u>SPECIAL CHARGES</u></b>							
Snow Removal Charges	840	2,500	105	210	1,000	1,000	
Weed Cutting Charges	6,195	4,000	1,855	4,000	4,500	4,500	
<b>SPECIAL CHARGES</b>	<b>7,035</b>	<b>6,500</b>	<b>1,960</b>	<b>4,210</b>	<b>5,500</b>	<b>5,500</b>	<b>(1,000)</b>
<b><u>PUBLIC LIBRARY</u></b>							
Library Receipts	88	100	556	560	600	600	
Coffee Sales	439	250	390	400	300	300	
Bottled Beverages/Snacks	5,616	2,000	2,072	2,080	2,500	2,500	
Copier/Printer Fees	14,023	8,000	12,883	13,000	13,000	13,000	
Lost/Damaged Materials	9,256	4,000	5,517	8,000	8,000	8,000	
Insurance Recoveries	743	0	0	0	0	0	
Exam Proctoring	176	400	89	150	150	150	
P-Card Rebate	5,681	3,400	2,889	3,500	3,400	3,400	
Winnebago County	940,336	1,022,080	1,022,087	1,022,090	1,035,710	1,035,710	
Calumet County	24,413	21,190	21,186	21,190	32,750	32,750	
Fond Du Lac County	1,858	1,700	1,707	1,710	880	880	
Waushara County	946	2,070	2,077	2,080	1,090	1,090	
Green Lake County	302	20	17	20	130	130	
Waupaca County	4,072	3,020	3,025	3,030	3,110	3,110	
Outagamie County	0	136,500	136,498	136,500	137,340	137,340	
Collection Fee Charges	1,685	900	972	1,000	900	900	
Appl Carryover Balance	0	0	0	0	0	40,000	
<b>PUBLIC LIBRARY</b>	<b>1,009,634</b>	<b>1,205,630</b>	<b>1,211,965</b>	<b>1,215,310</b>	<b>1,239,860</b>	<b>1,279,860</b>	<b>74,230</b>
<b><u>PUBLIC SAFETY REVENUE</u></b>							
Police Sundry Revenues	52	150	500	500	200	200	
Sch Dist Liaison Program	163,279	192,000	86,664	192,000	197,610	197,610	
<b>PUBLIC SAFETY REVENUE</b>	<b>163,331</b>	<b>192,150</b>	<b>87,164</b>	<b>192,500</b>	<b>197,810</b>	<b>197,810</b>	<b>5,660</b>

**CITY OF NEENAH  
2026 OPERATING BUDGET  
REVENUE DETAIL**

ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b><u>GENERAL GOV'T SERVICES</u></b>							
Utility Billing/Finance	233,803	239,500	179,625	239,500	93,390	93,390	
Water Utility/Finance Ser	76,330	79,620	59,715	79,620	71,570	71,570	
Water Utility/HR & Safety	22,530	23,280	17,460	23,280	23,980	23,980	
Water Utility/Legal &Adm.	32,480	33,560	25,170	33,560	34,570	34,570	
Joint Fire/Finance Ser	28,750	29,700	22,275	29,700	32,080	32,080	
Joint Fire/HR & Safety	72,450	74,850	56,138	74,850	80,840	80,840	
Joint Fire/Fiber Lease	5,100	5,120	3,840	5,120	5,120	5,120	
GIS/Sanitary Sewer	7,500	7,750	5,813	7,750	7,980	7,980	
GIS/Storm Water Utility	15,800	16,330	12,248	16,330	16,820	16,820	
GIS/Water Utility	1,760	1,820	1,365	1,820	1,880	1,880	
GIS/Joint Fire Rescue	13,900	14,360	10,770	14,360	14,790	14,790	
IS/Sanitary Sewer	0	0	0	0	9,800	9,800	
IS/Storm Water	0	0	0	0	7,300	7,300	
IS/Water	0	0	0	0	60,400	60,400	
IS/Joint Fire Rescue	0	0	0	0	137,900	137,900	
IS/Fleet Maintenance	0	0	0	0	19,500	19,500	
IS/Joint Court	0	0	0	0	9,200	9,200	
IS/Health Clinic	0	0	0	0	6,400	6,400	
Muni Ct Bldg use/Menasha	4,130	4,270	4,270	4,270	4,400	4,400	
<b>GENERAL GOV'T SERVICES</b>	<b>514,533</b>	<b>530,160</b>	<b>398,689</b>	<b>530,160</b>	<b>637,920</b>	<b>637,920</b>	<b>107,760</b>
<b><u>STREET &amp; HIGHWAY REVENUE</u></b>							
Misc Equipment Rental	0	1,000	343	350	0	0	
Misc Service Revenue	37,304	25,000	19,116	25,000	25,000	25,000	
Other S & H Receipts	357	500	1,595	1,600	750	750	
Recoveries fm Damaged Prp	12,775	8,000	(352)	4,000	8,000	8,000	
Sale of City Materials	1,000	1,000	0	200	200	200	
Street Excavation Charges	76,792	30,000	34,212	34,220	30,000	30,000	
Special Garbage Collectn	3,330	2,500	1,260	3,000	3,000	3,000	
Commercial Dumpsters	65,677	71,000	54,582	71,000	80,000	80,000	
Additional Cart Fee	8,648	8,500	10,916	10,920	11,000	11,000	
<b>STREET &amp; HIGHWAY REVENUE</b>	<b>205,883</b>	<b>147,500</b>	<b>121,672</b>	<b>150,290</b>	<b>157,950</b>	<b>157,950</b>	<b>10,450</b>
<b><u>OAK HILL CEMETERY REVENUE</u></b>							
Cemetery Misc. Revenue	18,175	21,420	23,945	25,000	20,000	20,000	
Lot Sale Revenue	85,758	52,500	54,130	75,000	53,000	53,000	
Transfer fm Perp Care-Int	25,003	24,000	12,632	24,000	24,000	24,000	
Grave Openings	56,400	57,200	38,965	47,990	57,200	57,200	
Foundation/Marker Charges	19,638	15,000	16,896	16,900	15,000	15,000	
Chapel Rental Fee	950	1,050	830	1,200	1,050	1,050	
<b>OAK HILL CEMETERY REVENUE</b>	<b>205,924</b>	<b>171,170</b>	<b>147,398</b>	<b>190,090</b>	<b>170,250</b>	<b>170,250</b>	<b>(920)</b>
<b><u>INTEREST INCOME</u></b>							
Interest on Investments	1,209,606	969,760	885,965	1,250,340	1,008,700	1,008,700	
Interest on Taxes	32,300	44,300	41,206	41,210	40,000	40,000	
Interest on Market Apprec	400,634	200,000	0	200,000	0	0	
Interest Revl Fund Assmts	13,066	19,000	10,717	11,080	14,100	14,100	
Personal Property I	5	0	0	0	0	0	
Lease Interest	35,174	0	0	0	35,000	35,000	
Water Utility Loan	53,594	50,340	28,780	50,340	44,670	44,670	
<b>INTEREST INCOME</b>	<b>1,744,379</b>	<b>1,283,400</b>	<b>966,668</b>	<b>1,552,970</b>	<b>1,142,470</b>	<b>1,142,470</b>	<b>(140,930)</b>
<b><u>FINES &amp; FORFEITURES</u></b>							
Neenah Court Bonds/Fines	1,708	2,150	381	1,000	1,000	1,000	
Municipal Courts Fines	74,761	80,000	56,710	80,000	80,000	80,000	
False Alarms	6,075	5,000	1,425	3,000	7,000	7,000	
<b>FINE &amp; FORFEITURES</b>	<b>82,544</b>	<b>87,150</b>	<b>58,516</b>	<b>84,000</b>	<b>88,000</b>	<b>88,000</b>	<b>850</b>
<b><u>PROPERTY DAMAGE RECOVERY</u></b>							
Police	4,489	0	12,712	15,000	15,000	15,000	
Public Works	0	5,000	0	0	0	0	
Library	0	0	8,535	10,000	0	0	
<b>PROPERTY DAMAGE RECOVERY</b>	<b>4,489</b>	<b>5,000</b>	<b>21,247</b>	<b>25,000</b>	<b>15,000</b>	<b>15,000</b>	<b>10,000</b>

**CITY OF NEENAH  
2026 OPERATING BUDGET  
REVENUE DETAIL**

ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b><u>REIMBURSEMENTS</u></b>							
Workers Compensation	58,783	71,000	0	60,000	60,000	60,000	
Emp Practices Liab Ins.	25,288	0	0	0	0	0	
Local Governments	1,200	1,200	1,200	1,200	1,200	1,200	
CVMIC Liability Dividend	25,221	25,290	0	0	12,260	12,260	
Law Enf Risk Mitigation	2,500	0	0	0	0	0	
P-Card Rebate	47,046	52,000	23,093	50,000	52,000	52,000	
<b>REIMBURSEMENTS</b>	<b>160,038</b>	<b>149,490</b>	<b>24,293</b>	<b>111,200</b>	<b>125,460</b>	<b>125,460</b>	<b>(24,030)</b>
<b><u>LEASE/RENTAL REVENUE</u></b>							
Adm Bld Water Utility	12,140	12,540	9,405	12,540	12,920	12,920	
City Garage Rentals	4,560	5,140	3,700	4,560	4,560	4,560	
Communication Tower Rent	43,372	89,710	64,289	78,000	43,000	43,000	
Dumpster Rental Agreement	4,010	1,800	95	100	0	0	
Parking Ramp	0	500	0	0	0	0	
Bird Scooters	577	0	0	0	0	0	
Lamar	2,500	2,500	2,083	2,920	2,920	2,920	
<b>LEASE/RENTAL REVENUE</b>	<b>67,159</b>	<b>112,190</b>	<b>79,572</b>	<b>98,120</b>	<b>63,400</b>	<b>63,400</b>	<b>(48,790)</b>
<b><u>SALE OF CITY PROPERTIES</u></b>							
Police	27,830	20,000	27,405	28,000	27,130	27,130	
Public Works	110,050	51,000	32,000	32,000	50,000	50,000	
Park & Rec.	1,550	2,000	0	0	2,000	2,000	
<b>SALE OF CITY PROPERTIES</b>	<b>139,430</b>	<b>73,000</b>	<b>59,405</b>	<b>60,000</b>	<b>79,130</b>	<b>79,130</b>	<b>6,130</b>
<b><u>OTHER REVENUE</u></b>							
Commercial Dumpsters	164	240	132	200	220	220	
Miscellaneous Revenue	1,397	1,000	870	1,300	1,300	1,300	
<b>OTHER REVENUE</b>	<b>1,561</b>	<b>1,240</b>	<b>1,002</b>	<b>1,500</b>	<b>1,520</b>	<b>1,520</b>	<b>280</b>
<b><u>PARKING</u></b>							
Permits-Blue Lot	0	12,500	11,581	14,000	13,000	13,000	
Permits-Red / Silver Lots	0	75,500	62,870	76,000	75,500	75,500	
Permits-Green Ramp	0	20,000	25,608	30,000	25,000	25,000	
Orange Lot	0	4,000	3,150	4,000	4,000	4,000	
Alta	0	36,350	30,288	40,000	190,000	190,000	
Plexus	0	26,000	22,500	26,000	26,000	26,000	
Constr. Daily Permits	0	1,000	816	1,000	1,000	1,000	
All Other Permits	0	0	25	30	0	0	
Parking Fine Revenue	0	50,000	21,900	28,000	50,000	50,000	
Sales Tax	0	(8,000)	(6,149)	(8,000)	(10,000)	(10,000)	
Sales Tax	0	50	0	50	80	80	
<b>PARKING</b>	<b>0</b>	<b>217,400</b>	<b>172,589</b>	<b>211,080</b>	<b>374,580</b>	<b>374,580</b>	<b>157,180</b>
<b><u>OTHER SPEC EVENTS-COMMUNITYFEST</u></b>							
Vendor Fees	5,380	4,500	5,382	5,500	5,500	5,500	
Contributions	15,000	15,000	15,000	15,000	15,000	15,000	
<b>OTHER SPEC EVENTS-COM. FEST</b>	<b>20,380</b>	<b>19,500</b>	<b>20,382</b>	<b>20,500</b>	<b>20,500</b>	<b>20,500</b>	<b>1,000</b>
<b><u>GENERAL RECEIPTS-PARKS/REC</u></b>							
Sun Shine Program	0	800	(570)	800	800	800	
Work Permit State Payment	(280)	0	(150)	(150)	0	0	
Miscellaneous	350	350	0	0	0	0	
Sales Tax Collections	(16,178)	(15,000)	(13,783)	(16,150)	(16,000)	(16,000)	
Sales Tax	152	100	130	160	130	130	
Boat Stall Key Deposit	(20)	0	0	0	0	0	
<b>GENERAL RECEIPTS-PARKS/REC</b>	<b>(15,976)</b>	<b>(13,750)</b>	<b>(14,373)</b>	<b>(15,340)</b>	<b>(15,070)</b>	<b>(15,070)</b>	<b>(1,320)</b>
<b><u>ADULT PROGRAM REVENUE</u></b>							
Tennis Instruction	1,603	1,600	62	70	1,000	1,000	
Pickleball	7,189	8,200	5,573	7,000	9,000	9,000	
<b>ADULT PROGRAM REVENUE</b>	<b>8,792</b>	<b>9,800</b>	<b>5,635</b>	<b>7,070</b>	<b>10,000</b>	<b>10,000</b>	<b>200</b>
<b><u>CONTRACTED PROGRAM REVENUE</u></b>							
Special Events	204	500	982	1,000	0	0	
Fitness	19,194	15,000	18,731	18,740	17,000	17,000	
Sports Clinics	14,210	15,000	13,735	13,740	14,000	14,000	
Contracted Youth Programs	43,801	40,000	39,853	40,000	41,000	41,000	
<b>CONTRACTED PROGRAM REVENUE</b>	<b>77,409</b>	<b>70,500</b>	<b>73,301</b>	<b>73,480</b>	<b>72,000</b>	<b>72,000</b>	<b>1,500</b>



**CITY OF NEENAH  
2026 OPERATING BUDGET  
REVENUE DETAIL**

ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b><u>POOL &amp; REC BLDG REVENUE</u></b>							
Special Events	3,500	4,500	2,500	2,500	4,000	4,000	
Taxable Concessions	53,559	54,000	52,863	54,000	54,000	54,000	
Pool-Daily Receipts	76,073	76,500	73,952	73,960	76,500	101,500	
Pool-Season Pass Receipts	50,234	58,500	46,920	47,000	55,000	55,000	
Swim Lessons Receipts	51,134	54,000	54,778	54,780	55,000	55,000	
Locker Rental	82	50	82	90	50	50	
Over/Short	304	0	319	320	300	300	
<b>POOL &amp; REC BLDG REVENUE</b>	<b>234,886</b>	<b>247,550</b>	<b>231,414</b>	<b>232,650</b>	<b>244,850</b>	<b>269,850</b>	<b>22,300</b>
<b><u>YOUTH PROGRAM REVENUE</u></b>							
Archery	2,415	2,390	1,560	1,600	1,700	1,700	
Operation Recreation	126,484	129,000	122,348	122,350	136,710	136,710	
Adventure	8,568	9,000	9,540	9,540	9,700	9,700	
Filthy Fun Kids Run	5,593	6,000	6,120	6,120	6,200	6,200	
Special Events	12,661	11,000	9,220	9,220	11,500	11,500	
Tennis	15,166	17,500	12,874	12,880	17,500	17,500	
Tennis-Accelerated	1,512	1,500	1,608	1,610	1,600	1,600	
Tot Lot	3,486	3,500	2,925	2,930	3,100	3,100	
TOT Sports	2,738	2,900	2,405	2,410	2,900	2,900	
Children's Playtime	13,650	13,600	17,095	17,100	17,000	17,000	
Start Smart	1,475	1,200	1,723	1,530	1,200	1,200	
Sport Explorers	1,258	1,600	1,937	1,960	1,750	1,750	
Op Rec Jr.	40,556	42,000	51,352	51,360	51,840	51,840	
<b>YOUTH PROGRAM REV</b>	<b>235,562</b>	<b>241,190</b>	<b>240,707</b>	<b>240,610</b>	<b>262,700</b>	<b>262,700</b>	<b>21,510</b>
<b><u>OTHER PARKS &amp; REC REVENUE</u></b>							
Doty Cabin	575	450	985	990	550	550	
Ice-Rink Taxable Concess	0	50	30	30	50	50	
Community Band	1,661	1,600	984	1,600	1,700	1,700	
<b>OTHER PARKS &amp; REC REVENUE</b>	<b>2,236</b>	<b>2,100</b>	<b>1,999</b>	<b>2,620</b>	<b>2,300</b>	<b>2,300</b>	<b>200</b>
<b><u>RIVERSIDE PLAYERS</u></b>							
Riverside Tickets	10,818	33,000	33,690	33,690	33,000	33,000	
Other Revenues	3,550	6,000	2,400	2,400	4,000	4,000	
Taxable Concessions	846	2,000	1,684	1,690	2,000	2,000	
<b>RIVERSIDE PLAYERS</b>	<b>15,214</b>	<b>41,000</b>	<b>37,774</b>	<b>37,780</b>	<b>39,000</b>	<b>39,000</b>	<b>(2,000)</b>
<b><u>PARKS REVENUE</u></b>							
Facility Leases	19,438	22,000	20,387	20,400	23,000	23,000	
Facility User Fees	2,540	2,100	1,760	2,100	2,200	2,200	
Rentals - Green Park	305	500	0	0	400	400	
Rentals - Memorial Park	8,760	7,500	9,206	9,210	8,500	8,500	
Rentals - Gazebo	410	400	70	100	400	400	
Rentals - Riverside Park	4,249	4,200	2,360	2,360	2,500	2,500	
Rentals - Washington Park	5,495	6,500	140	150	0	0	
Rentals -Whiting Boathse	29,845	32,500	36,668	36,670	33,000	33,000	
Rentals - Southview Park	0	0	50	50	30	30	
Rentals -Memorial Pk Open	278	300	130	130	300	300	
Rental-Shattuck BoatStall	7,910	8,000	9,905	9,910	9,500	9,500	
Rentals - Doty Park	1,620	1,500	2,050	2,100	1,750	1,750	
Rental - Great Northern	720	430	980	680	800	800	
Rentals-Memorial LG Room	14,002	13,000	17,568	17,570	14,000	14,000	
Rental-Memorial SM Room	440	400	205	210	200	200	
Herb & Dolly Smith Park	165	100	190	190	150	150	
Boat Launch User Fees	19,214	23,500	18,141	23,410	23,500	23,500	
Boat Wash Fees	1,052	1,000	1,090	1,090	1,000	1,000	
<b>PARKS REVENUE</b>	<b>116,443</b>	<b>123,930</b>	<b>120,900</b>	<b>126,330</b>	<b>121,230</b>	<b>121,230</b>	<b>(2,700)</b>

**CITY OF NEENAH  
2026 OPERATING BUDGET  
REVENUE DETAIL**

ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b>FUND TRANSFERS</b>							
ARPA-Public Safety	1,362,500	0	0	0	0	0	
2024 Employee Increases	33,520	0	0	0	0	0	
CIP Projects-Engineering	250,000	250,000	187,500	250,000	250,000	250,000	
GIS	17,128	0	0	0	0	0	
Liability Insurance	0	0	0	0	0	15,000	
Benefit Accrual Fund	0	350,000	262,500	350,000	300,000	326,000	
Information Systems	0	25,000	18,750	25,000	0	0	
Sewer Fd Maintenance	387,770	0	0	0	0	0	
Sewer Fd Admin	674,700	705,070	528,803	705,070	726,220	726,220	
Storm Water Management	524,050	547,640	410,730	547,640	564,070	564,070	
Cemetery Perp Care	0	8,000	6,000	8,000	5,000	5,000	
Dial-A-Ride	0	8,000	6,000	8,000	10,000	10,000	
Transfer from Compost	0	5,000	3,750	5,000	5,000	5,000	
Industrial Devel Fund	0	10,000	7,500	10,000	10,000	25,000	
TIF #11	46,780	49,120	36,840	49,120	50,000	50,000	
Transfer from TIF #12	46,780	49,120	36,840	49,120	50,000	50,000	
TIF #12 Interest	0	0	0	0	1,000	1,000	
Transfer from TIF #13	46,780	49,120	36,840	49,120	50,000	50,000	
TIF #13 Interest	15,278	0	0	0	2,000	2,000	
Transfer from TIF #14	0	49,120	0	0	50,000	50,000	
Transfer From TIF # 7	140,320	147,360	110,520	147,360	150,000	150,000	
TIF #8 Administrative Chg	140,320	147,360	110,520	147,360	150,000	150,000	
TIF #8 Interest	251,519	59,700	141,071	150,000	115,000	115,000	
TIF #9 Administrative Chg	116,960	122,800	92,100	122,800	125,000	125,000	
TIF #9 Interest	0	0	10,832	12,000	12,000	12,000	
TIF # 10	46,780	49,120	36,840	49,120	50,000	50,000	
Recycling Fund	0	35,000	26,250	35,000	35,000	35,000	
Housing Fund	35,000	35,000	26,250	35,000	35,000	35,000	
CDBG Funds	20,287	40,000	41,810	41,810	40,000	40,000	
Joint Municipal Court	8,072	3,500	3,045	3,500	1,500	1,500	
Alliant Energy PILOT Fund	0	300,000	225,000	300,000	300,000	300,000	
Excess TIF Increment	0	100,000	75,000	100,000	50,000	50,000	
H2H Admin	0	0	0	0	10,000	10,000	
Developer Land Sales Fund	0	300,000	225,000	300,000	175,000	275,000	
Neenah Menasha Fire Rescu	0	0	18,102	18,110	25,000	25,000	
<b>FUND TRANSFERS</b>	<b>4,164,544</b>	<b>3,445,030</b>	<b>2,684,393</b>	<b>3,518,130</b>	<b>3,346,790</b>	<b>3,502,790</b>	<b>57,760</b>
<b>TOTAL REVENUES BEFORE</b>							
<b>APPLICATION OF FUND BALANCE</b>	<b>30,811,113</b>	<b>30,696,510</b>	<b>25,193,256</b>	<b>31,001,570</b>	<b>30,821,830</b>	<b>31,452,930</b>	<b>756,420</b>
UNASSIGNED FUND BALANCE	0	300,000	0	0	0	300,000	
ASSIGNED FUND BALANCE	0	42,175	0	0	0	0	
<b>APPLICATION OF FUND BALANCE</b>	<b>0</b>	<b>342,175</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>(42,175)</b>
<b>TOTAL REVENUES</b>	<b>30,811,113</b>	<b>31,038,685</b>	<b>25,193,256</b>	<b>31,001,570</b>	<b>30,821,830</b>	<b>31,752,930</b>	<b>714,245</b>
					<b>Percent Budget Change</b>		<b>2.30%</b>

## FEES FOR SERVICES SCHEDULE

Res. No. 7185 adopted April 5, 2006 effective with the new Code of Ordinances of the City of Neenah, May 1, 2006.

This document contains updated fee information through October 27, 2025, Resolution No. 2025-14

	FEE	BASIS	STATUTE NO.	ORD/RES/CODE
Notary Service	No Charge		§137.01(9)	Res. No. 7170
Copies/Open Records Requests	2¢ per page		§19.35(3)	Res. No. 7170
Digital to Physical Record/Other Media	Actual Cost	Materials/Reproduction	§19.35(3)(a)	Res. No. 7170
Maps	Actual Cost of Reproduction		§19.35(3)(a)	Res. No. 7170
Mail & Shipping of Records Request	Actual Cost of Mailing		§19.35(3)(d)	Res. No. 7170
Prepayment of Records Request	Cost of reproduction	Only if total charge exceeds \$5	§19.35(3)(f)	Res. No. 7170
Cost to Locate Records	\$25.00/hr	If locate cost exceeds \$50	§19.35(3)(c)	Res. No. 7170
<b>LICENSES</b>				
<b>Liquor</b>				
Class A Malt	\$250	Annual – expires 6/30 (pro-rated)	§125.25(4)	Ord. No. 1234
Class A Liquor	\$400	Annual – expires 6/30 (pro-rated)	§125.51(2)(d)	Ord. No. 1234
Class B Malt	\$100	Annual – expires 6/30 (pro-rated)	§125.26(4)	Ord. No. 1234
Class B Liquor	\$400	Annual – expires 6/30 (pro-rated)	§125.51(3)(e)	Ord. No. 1234
Reserve Class B	\$10,000	One time Initial fee (plus annual Class B fee)	§125.51(3)(e)(2)	Ord. No. 1234
Class B (wine only) Winery	\$350	Annual – expires 6/30 (pro-rated)	§125.51	Res. No. 2015-34
Class C Wine	\$100	Annual – expires 6/30 (pro-rated)	§125.51	Ord. No. 1234
Provisional Class B	\$15	One time fee	§125.185(3)	Ord. No. 1234
Temp Class B (Picnic)	\$10	Per event	§125.51(10)	Ord. No. 1234
Temporary Extension of Licensed Premise	\$10	Per Day	§125.10	Ord. No. 2019-15 Code Sec. 4-106 Res. No. 2019-15
Publication Fee-renewal	\$22	Annual due 4/15	§125.04(3)(g)	-----
Publication Fee-new app	\$65	Initial – due upon application	§125.04(3)(g)	Res. No. 7309
Change of Agent	\$10	Due upon application	§125.04(6)(b)	-----
Late Fee – April 15 filing deadline for renewals expiring 6/30	\$50	Per Year		Res. No. 2019-17 Code Sec. 4-65(m)
Late Fee – beginning <b>June 15</b> filing deadline for renewals expiring 6/30	\$20	Per Day		Res. No. 2019-17 Code Sec. 4-65(f)
Beverage Operator	\$60	Two year license – expires 6/30 Includes fee for picture	§125.17(1)	Ord. No. 1234 Ord. No. 1345 increase to \$60 effective 1/1/2007
Duplicate Beverage Operator	\$10	Per license	§125.17	-----

	FEE		BASIS	STATUTE NO.	ORD/RES/CODE
Temporary Beverage Operator	\$10		Per event	§125.17(4)	Ord. No. 1234
Provisional Beverage Operator	\$15		Per license	§125.185	Ord. No. 1234
Misc. Licenses					
Cigarette	\$100		Annual – expires 6/30	§134.65(2)(b)	Ord. No. 1234
Amusement Device	\$75/machine		Annual – expires 6/30		Code §4-172
					Res. No. 2023-01
Dance Hall	\$25		Annual – expires 6/30	§59.56(12)(b)	Ord. No. 858
Pawnbrokers License	\$210		Annual – expires 12/31	§134.71	Code Section 4-64
					Res. No. 7238
Secondhand Article Dealers	\$27.50		Annual – expires 12/31	§134.71(11)(b)	Code Sec. 4-64
					Res No 7238
Secondhand Jeweler Dealers	\$30.00		Annual – expires 12/31	§134.71(11)(c)	Code Sec. 4-64
					Res No 7238
Taxi Cab	1st Taxi	\$50 yearly fee	Annual – expires 6/30	§349.24	Ord. No. 1223 / Res. 2019-09
	Each additional	\$0 No fee, Report Vehicle by VIN			Ord. No. 1223 / Res. 2019-09
Escort License or Registration	\$500		Annual – expires 6/30		Code Sec. 4-65
					Ord. No. 2014-9
Escort Service Licenses	\$500		Annual – expires 6/30		Res. No. 2014-10
					Ord. No. 2014-9
					Res. No. 2014-10
PERMITS					
Blasting	No Charge		Per Project		Code Sec. 11-119
Carnival/Circus	\$25		Per day		Ord. No. 369
Christmas Tree Lot	\$25		Annual – Expires 12/26		Ord. No. 858
Fireworks Stand	\$25		Annual – Expires 7/5		Ord. No. 963
Open Burning	\$17		Annual – exp 12/31		Res. No. 2021-19
Special Events Permit	\$75		Per event – plus costs per code		Ord. 2023-09
Solicitor Permit – New	\$25		1 <sup>st</sup> Year – Expires 12/31	§59.55	Ord. No. 858
Solicitor Permit - renewal	\$15		Annually – Expires 12/31	§59.55	Ord. No. 858
Mobile Food Vendor	\$100		Per Mobile Food Vendor vehicle or cart		Sec. 4-353(a)
BID Surcharge	\$50		Per Mobile Food Vendor or Transient Merchant located in the BID District		Sec. 4-64 &
					4-353(a)
MISC. FEES					
Voter Registration Certificate	\$5				Ord. No. 858
Voter Registration Certificate	\$2		Seniors – over age 65		Ord. No. 858
Voter Registration List	\$25.00 plus \$5 per 1,000 voters		Includes Voter History	§6.36(6)	Set by State Elections Board
					Res. No. 7242

	FEE		BASIS	STATUTE NO.	ORD/RES/CODE
ASSESSMENT DEPT:					
Reports (Hard Copies)					
Street Listing	\$35.00				
Commercial Listing	\$35.00				
Alpha Property Listing By Owner	\$35.00				
Alpha Property Listing By Street Name	\$35.00				
Vacant Land Listing	\$20.00				
Multi-Unit Listing	2 Units & Up	\$35.00			
	4 Units & Up	\$20.00			
Files (emailed)					
Assessment Roll	\$50.00				
Legal Description					
Mailing Addresses	\$30.00				
FINANCE:					
Tax Roll	\$50.00				
WEIGHTS AND MEASURES					
Annual Permit Processing Fee	\$50		Annual	§ 98.04	Res. No. 2021-19
Scales 0 to 30 lbs.	\$30 (per unit)		Annual	§ 98.04	Sec. 4-30
					Res. No. 2011-16
					Res. No. 2012-35
Scales 31 to 1000 lbs	\$40 (per unit)		Annual	§ 98.04	Sec. 4-30
					Res. No. 2011-16
					Res. No. 2012-35
Weight Sets	\$10		Annual	§ 98.04	Sec. 4-30
					Res. No. 2011-16
					Res. No. 2012-35

	FEE		BASIS	STATUTE NO.	ORD/RES/CODE
Follow-up Inspection Fee (1 <sup>st</sup> )	\$100		Annual	§ 98.04	Sec. 4-30
					Res. No. 2011-16
					Res. No. 2012-35
Follow-up Inspection Fee (2 <sup>nd</sup> )	\$200		Annual	§ 98.04	Sec. 4-30
					Res. No. 2011-16
					Res. No. 2012-35
Penalty Nonregistered Device	Fee x 2		Annual	§ 98.04	Sec. 4-30
					Res. No. 2011-16
					Res. No. 2012-35
Timing Devices	\$10		Annual	§ 98.04	Sec. 4-30
					Res. No. 2011-16
					Res. No. 2012-35
Meters (Taxi)	\$50		Annual	§ 98.04	Sec. 4-30
					Res. No. 2011-16
					Res. No. 2012-35
Electric Pill Counters	\$10		Annual	§ 98.04	Sec. 4-30
					Res. No. 2011-16
					Res. No. 2012-35
Gas Pumps (Retail)	\$40		Annual	§ 98.04	Sec. 4-30
					Res. No. 2011-16
					Res. No. 2012-35
HS Pumps (Diesel)	\$55		Annual	§ 98.04	Sec. 4-30
					Res. No. 2011-16
					Res. No. 2012-35
Vehicle Tank/Bulk Plant Meter	\$100		Annual	§ 98.04	Sec. 4-30
					Res. No. 2011-16
					Res. No. 2012-35
Linear (Fabric, Wire, Rope Meters)	\$10		Annual	§ 98.04	Sec. 4-30
					Res. No. 2011-16
					Res. No. 2012-35
Farmer's Market Annual Fee (includes 7 or more devices)	\$150		Annual	§ 98.04	Sec. 4-30
					Res. No. 2011-16
					Res. No. 2012-35
Scanners	1 to 3 scanners (total)	\$75	Annual	§ 98.04	Sec. 4-30
	4 or more (total)	\$130			Res. No. 2011-16
					Res. No. 2012-35
Aluminum Can Recycle Machine	\$100		Annual	§ 98.04	Sec. 4-30
					Res. No. 2011-16
					Res. No. 2012-35

	FEE	BASIS	STATUTE NO.	ORD/RES/CODE
Late Payment Fee	\$100	Annual	§ 98.04	Sec. 4-30 Res. No. 2011-16 Res. No. 2012-35
Misc. Specialized Devices	\$50/Hour	Annual	§ 98.04§ATCP 92.04	Sec. 4-30 Res. No. 2011-16 Res. No. 2012-35
<b>PLUMBING</b>				<b>Plumbing Code</b>
New Plumbing: 1 & 2 Family	\$50 + \$0.03 sq ft all areas	If no square footage available – base on fixture count: \$8 per fixture (Minimum \$30)		Ch. 21, Art. V Res. No. 2017-04
New Plumbing: Multi-family	\$50 + \$0.05 sq ft all areas	If no square footage available – base on fixture count: \$8 per fixture (Minimum \$30)		Ch. 21, Art. V Res. No. 2017-04
New Plumbing: Commercial/Industrial	\$50 + \$0.08 per sq ft for first 5,000 sq ft and \$0.02 per sq ft over 5,000 sq ft	If no square footage available – base on fixture count: \$8 per fixture (Minimum \$50)		Ch. 21, Art. V Res. No. 2017-04
New/replacement Sanitary Sewer, Storm Sewer, or Water Services Lateral: <b>Residential</b>	New: \$100 Replacement: \$50			Ch. 21, Art. V Res. No. 2017-04
New/replacement Sanitary Sewer, Storm Sewer, or Water Services Lateral: <b>Commercial</b>	Commercial: \$50 + \$10 per inch diameter			Ch. 21, Art. V Res. No. 2017-04
Repair of Building Drain, Sanitary Sewer Lateral, Storm Sewer Lateral or Water Service	\$25			Ch. 21, Art. V Res. No. 2011-17
Repipe Basement	\$25			Ch. 21, Art. V Res. No. 2011-17
Cap Sewer	\$25			Ch. 21, Art. V Res. No. 2011-17
Well License Renewal	\$50			Ch. 21, Art. V Res. No. 2017-04
Replacement Water Heater	\$30	Minimum permit fee \$30 or \$8 per fixture if water Heater is included as part of the plumbing project		Ch. 21, Art. V Res. No. 2017-04
<b>ELECTRICAL</b>				<b>Electrical Code</b>
New Electrical: 1 & 2 Family and additions	\$50 + \$0.03 sq ft all areas	If no square footage available:		Ch. 21, Art. III
		\$30 for all work between \$1 and \$300 in cost		Res. No. 2017-04
		\$30 + \$5/\$100 for all work between \$301 - \$1,000 in cost		
		\$65 + \$12/\$1,000 for all work between \$1001 - \$10,000 in cost		
		\$173 + \$3/\$1,000 for all work between \$10,001 - \$100,000 in cost		
		\$443 + \$1/\$1,000 for all work over \$100,000 in cost		

	FEE	BASIS	STATUTE NO.	ORD/RES/CODE
New Electrical: Multi-family and additions	\$50 + \$0.05 sq ft all areas	If no square footage available:		Ch. 21, Art. III
		\$30 for all work between \$1 and \$300 in cost		Res. No. 2017-04
		\$30 + \$5/\$100 for all work between \$301 - \$1,000 in cost		
		\$65 + \$12/\$1,000 for all work between \$1001 - \$10,000 in cost		
		\$173 + \$3/\$1,000 for all work between \$10,001 - \$100,000 in cost		
		\$443 + \$1/\$1,000 for all work over \$100,000 in cost		
New Electrical: Commercial/Industrial and additions	\$50 + \$0.08 per sq ft for first 5,000 sq ft and \$0.02 per sq ft over 5,000 sq ft	If no square footage available:		Ch. 21, Art. III
		\$30 for all work between \$1 and \$300 in cost		Res. No. 2017-04
		\$30 + \$5/\$100 for all work between \$301 - \$1,000 in cost		
		\$65 + \$12/\$1,000 for all work between \$1001 - \$10,000 in cost		
		\$173 + \$3/\$1,000 for all work between \$10,001 - \$100,000 in cost		
		\$443 + \$1/\$1,000 for all work over \$100,000 in cost		
Electrical Service	\$50 + \$10 per 100 amp			Ch. 21, Art. III
				Res. No. 2017-04
<b>BUILDING</b>				<b>Building Code</b>
New Construction: Residential/Duplex/Condo	\$100 + \$0.18 per sq ft all areas	Minimum \$200		Ch. 21, Art. II
				Res. No. 2017-04
New Construction: Multi-family	\$100 + \$0.25 per sq ft all areas	Minimum \$200		Ch. 21, Art. II
				Res. No. 2017-04
New Construction: Commercial/Industrial	\$100 + \$0.20 per sq ft all areas	Minimum \$200		Ch. 21, Art. II
				Res. No. 2017-04
New Construction: Community Facility	\$100 + \$0.20 per sq ft all areas	Minimum \$200		Ch. 21, Art. II
				Res. No. 2017-04
New Construction: Garage	\$10 + \$0.10 per sq ft	Minimum \$50		Ch. 21, Art. II
				Res. No. 2017-04
New Construction: <b>Residential:</b> Accessory Building (small sheds, decks, gazebos)	\$30	Over 24" above grade		Ch. 21, Art. II
				Res. No. 2017-04
New Construction: <b>Commercial:</b> Accessory Building (small sheds, decks, gazebos)	\$60			Ch. 21, Art. II
				Res. No. 2017-04
Addition and Remodel: 1 & 2 Family	\$10 + \$0.10 per sq ft	Minimum \$50		Ch. 21, Art. II
		If no square footage available, based on project cost:		Res. No. 2017-04
		\$50 + \$5 per \$1000 for work between \$1 and \$5,000 in cost		
		\$60 + \$2.50 per \$1,000 for work over \$5,000 in cost		
		(minimum cost of \$50 still applies)		



	FEE	BASIS	STATUTE NO.	ORD/RES/CODE
Addition and Remodel: Multi-family	\$100 + \$0.20 per sq ft all areas	Minimum \$200		Ch. 21, Art. II
		If no square footage available, based on project cost:		Res. No. 2017-04
		\$35 + \$5 per \$1000 for work between \$1 and \$5,000 in cost		
		\$60 + \$2.50 per \$1,000 for work over \$5,000 in cost		
		(minimum cost of \$200 still applies)		
Addition and Remodel: Commercial/Industrial	\$100 + \$0.20 per sq ft all areas	Minimum \$200		Ch. 21, Art. II
		If no square footage available, based on project cost:		Res. No. 2017-04
		\$35 + \$5 per \$1000 for work between \$1 and \$5,000 in cost		
		\$60 + \$2.50 per \$1,000 for work over \$5,000 in cost		
		(minimum cost of \$200 still applies)		
Addition and Remodel: Community Facility		Minimum \$200		Ch. 21, Art. II
		If no square footage available:		Res. No. 2017-04
		\$35 + \$5 per \$1000 for work between \$1 and \$5,000 in cost		
		\$60 + \$2.50 per \$1,000 for work over \$5,000 in cost		
		(minimum cost of \$200 still applies)		
Addition and Remodel: Garage	\$10 + \$0.10 per sq ft	Minimum \$50		Ch. 21, Art. II Res. No. 2017-04
HEATING, VENTILATION & AC				Mechanical Code
Fireplaces/Stove- wood or gas/garage heaters installation	\$30			Ch. 21, Div. IV Res. No. 2017-04
1 & 2 Family and additions	\$50 + \$0.03 sq ft all areas	If no square footage available, based on project cost:		Ch. 21, Div. IV
		\$100 for all work up to \$2,000 in cost		Res. No. 2017-04
		\$100 plus \$5 per \$1,000 for all work over \$2,000		
Multi-family and additions	\$50 + \$0.05 sq ft all areas	If no square footage available, based on project cost:		Ch. 21, Div. IV
		\$100 for all work up to \$2,000 in cost		Res. No. 2017-04
		\$100 plus \$5 per \$1,000 for all work over \$2,000		
Commercial/Industrial and additions	\$50 + \$0.08 per sq ft	If no square footage available, based on project cost:		Ch. 21, Div. IV
		\$100 for all work up to \$2,000 in cost		Res. No. 2017-04
		\$100 plus \$5 per \$1,000 for all work over \$2,000		
Replacement 1 & 2 Family	\$50 for first piece + \$10 each add'l piece (per dwelling unit)	If no square footage available, based on project cost:		Ch. 21, Div. IV
		\$100 for all work up to \$2,000 in cost		Res. No. 2017-04
		\$100 plus \$5 per \$1,000 for all work over \$2,000		
Replacement Commercial/Industrial	\$100 for all work up to \$2,000 in cost			Ch. 21, Div. IV
	\$100 plus \$5 per \$1,000 for all work over \$2,000			Res. No. 2017-04
MISCELLANEOUS PERMIT FEES				Building Code
Apiary Registration Fee	\$30.00	Per Apiary		Sec. 3-41(c) Res. No. 2017-14

	FEE		BASIS	STATUTE NO.	ORD/RES/CODE
Building Inspections Re-inspection Fee	\$75				Res. No. 2021-19
Code Enforcement Re-inspection Fees	2 <sup>nd</sup> notice	\$50			Res. No. 2021-19
	3 <sup>rd</sup> notice	\$100			
	4 <sup>th</sup> notice	\$100			
	etc.				
Commercial Plan Review	Building Plan	\$125			Ch. 21, Div. II
	HVAC	\$125			Res. No. 2011-17
Demolition: Garage/Shed	\$30 plus bond		\$500 Bond/Check for building <25,000 cu. Ft.		Ch. 21, Div. II
			\$1,000 Bond/Check for building 25,000-50,000 cu. Ft.		Res. No. 2017-04
			\$2,000 Bond/Check for building over 50,000 cu. Ft.		
Demolition: Residential	\$100 plus bond		\$500 Bond/Check for building <25,000 cu. Ft.		Ch. 21, Div. II
			\$1,000 Bond/Check for building 25,000-50,000 cu. Ft.		Res. No. 2017-04
			\$2,000 Bond/Check for building over 50,000 cu. Ft.		
Demolition: Commercial/Industrial	\$200 plus bond		\$500 Bond/Check for building <25,000 cu. Ft.		Ch. 21, Div. II
			\$1,000 Bond/Check for building 25,000-50,000 cu. Ft.		Res. No. 2017-04
			\$2,000 Bond/Check for building over 50,000 cu. Ft.		
Erosion Control Residential	\$175				Ch. 22, Art. IV
					Res. 7309
					Res. No. 2017-04
Erosion Control Commercial Industrial Community Facility	\$300 per acre				Ch. 22, Art. IV
					Res. No. 2017-04
Fence: Residential	\$20				Ch. 21, Div. II
					Res. No. 2017-04
Fence: Commercial	\$50				Ch. 21, Div. II
					Res. No. 2017-04
Foundation Repair	\$40				Ch. 21, Div. II
					Res. No. 2017-04
Mobile Home Park	\$100				Ch. 21, Div. II
					Res. No. 2011-17
Moving Permit	\$200 plus bond		\$10,000-\$25,000 bond and insurance required		Res. No. 2017-04
Newspaper Vending Machines Permit	\$25		Initial Fee; Permit must be renewed yearly at no charge and expires December 31st		Res. 7292
					Code §14-146
					Res. No. 2011-17
Parking Lot	\$200				Ch. 21, Div. II
					Res. No. 2017-04
Pools – Above Ground	\$30				Ch. 21, Div. II
					Res. No. 2017-04

	FEE	BASIS	STATUTE NO.	ORD/RES/CODE
Pools – In Ground	\$100			Ch. 21, Div. II Res. No. 2017-04
Signs – Wall Signs	\$75			Res. No. 2021-19
Signs – Pole/ground Signs	\$125			Res. No. 2021-19
Accessory Use (Solar, Wind, etc.)	\$10 per KW-PV			Res. No. 2017-04
	450 – Geo or HW			
	(Minimum \$30)			
Street Furniture	\$25	Annual		Ch. 14, Art. VII
				Res. No. 7367
				Res. No. 2011-17
Assessment Fees (Building Permits)				
New Construction (Single-Family/Two-Family Residential)	\$100/unit	Per Building Permit		
New Construction (Commercial/Multi-Family)	\$300	Per Building Permit		
New Construction (Industrial)	\$300	Per Building Permit		
New Construction (Community Facility/Institutional)	\$300	Per Building Permit		
New Construction (Accessory Structure)	\$25	Per Building Permit		
Addition/Renovation (Single-Family/Two-Family Residential)	\$25	Per Building Permit		
Addition/Renovation (Commercial/Multi-Family)	\$100	Per Building Permit		
Addition/Renovation (Industrial)	\$100	Per Building Permit		
Addition/Renovation (Community Facility/Institutional)	\$100	Per Building Permit		
Addition/Renovation (Accessory Structure)	\$25	Per Building Permit		
<b>LICENSE RENEWALS</b>				
Heating – Warm Air	\$20			
Heating – Hot Water	\$20			
Heating – Steam	\$20			
<b>PLANNING &amp; ZONING FEES</b>				<b>Zoning Code</b>
Rezoning/Text Amendment Application	\$500	Per Application		Ch. 26/Res. No. 2017-21
Variance/Appeal Application	\$350	Per Application		Ch. 26/Res. No. 2017-21
Special Use Application	\$500	Per Application		Ch. 26/Res. No. 2017-21
Annexation Review(Not including R1 Zoning)	\$400	Per Review		Ch. 26/Res. No. 2017-21
Site Plan Review (Minor)	\$200	Per Review		Ch. 26/Res. No. 2017-21
Site Plan Review (Major)	\$400	Per Review		Ch. 26/Res. No. 2017-21
Site Plan Review (Parking Lot)	\$100	Per Review		
Site Plan Review (Change of Use)	\$150	Per Review		

	FEE		BASIS	STATUTE NO.	ORD/RES/CODE
Site Plan Review (Telecommunication Tower)	\$3,000		Per Review		Ch. 26/Res. No. 2017-21
Site Plan Review (Landscape Plan)	NA		Per Review		Ch. 26/Res. No. 2017-21
Certified Survey Map Review	\$150		Per Map		Res. No. 2021-19
Extraterritorial CSM	\$150		Per Review		Res. No. 2021-19
Preliminary Plat Review	\$150 + \$35/lot		Per Review		Ch. 26/Res. No. 2017-21
Final Plat Review	\$100+\$10/lot		Per Map		Res. No. 2021-19
Official Street Map Amendment/Street Vacation	\$500		Per Map		Ch. 26/Res. No. 2017-21
P.D.D. Review	\$500		Per Approval		Ch. 26/Res. No. 2017-21
T.N.D. Review	\$500		Per Approval		
Tourist Housing Permit	\$50 no annual fee		Per License		Ch. 26/Res. No. 2017-21
Home Occupational License	\$50		Per License		Ch. 26/Res. No. 2017-21
Rooming House License (Annual)	\$50				Ch. 26/Res. No. 2017-21
Flood Plain Permits:			Per Permit		Ch. 26/Res. No. 2017-21
Land Use Permit – Residential	\$100		Per Permit		Ch. 26/Res. No. 2017-21
Land Use Permit – Commercial	\$200		Per Application		Ch. 26/Res. No. 2017-21
Map Amendment Application	\$500		Per Letter		Ch. 26/Res. No. 2017-21
Waiver Letter	\$25		Per Approval		Ch. 26/Res. No. 2017-21
Project Plan Approval	\$400		Per Approval		Ch. 26/Res. No. 2017-21
PDD Review/Master Plan Approval	\$500		Per Approval		Ch. 26/Res. No. 2017-21
Comprehensive Plan Amendment	\$500		Per Amendment		Res. No. 2021-19
Zoning Verification/Research (Standard)	\$50		Per Verification (Standard)		Ch. 26/Res. No. 2017-21
Zoning Verification/Research (Enhanced)	\$100		Per Verification (Enhanced)		Ch. 26/Res. No. 2017-21
DOCUMENT SALES					
Zoning Code	\$3			\$19.35	Res. No. 7170
Building Code	\$3			\$19.35	Res. No. 7170
Other Codes	\$2			\$19.35	Res. No. 7170
Comp Plan	\$10			\$19.35	Res. No. 7170
Maps	1" = 1,000' or basemap	50¢		\$19.35	Res. No. 7170
	1" = 500' map	\$2.25		\$19.35	Res. No. 7170
	Any Topo map	\$1.25		\$19.35	Res. No. 7170
	Other maps	15¢/sq ft		\$19.35	Res. No. 7170
Photocopies					Res. No. 7170
Single Sheet	25¢			\$19.35	Res. No. 7170
Multiple Sheets	25¢ plus 15¢ per sheet			\$19.35	Res. No. 7170
Color Copies	\$2 per 11x17			\$19.35	Res. No. 7170
LICENSES					

	FEE		BASIS	STATUTE NO.	ORD/RES/CODE
Cat (if spayed or neutered)	\$10		Annual		Res. No. 2021-19
Cat (if <b>not</b> spayed or neutered)	\$15		Annual		Res. No. 2021-19
Dog (if spayed or neutered)	\$10		Annual		Res. No. 2021-19
Dog (if <b>not</b> spayed or neutered)	\$15		Annual		Res. No. 2021-19
Late Fee – dog/cat	\$5		Annual After 3/31 (license fee plus a \$5 state imposed fee)		Res. No. 7309
Dangerous Animal License	\$50		Per Dangerous Animal		Sec. 3-16(b)(3)
PERMITS					
Fire Permit	\$20		Annual		Res. No. 2021-19
Parking – Day Pass Tier 1	\$3		Daily (Permit Locations)		Res. No. 2017-11
Parking – Day Pass Tier 2	\$6		Daily (3 Hour & 4 Hour Locations)		Res. No. 2017-11
Parking – Tier 1	\$25		Monthly (All Permit Locations Unless Otherwise Noted)		Res. No. 2017-05
Parking – Tier 2	\$40		Monthly (Marketplace Lot)		Res. No. 2017-05
Parking Ramp	\$30		Monthly		
Real Estate Status Report	\$40		Per Report – normal turn around		Res. No. 2021-19
	\$60		Per Report - Rush		
Special Assessment Installment Plan	Borrowing Rate plus 2%		Annual Rate	\$66.0715	Code Sec. 13-2 Council Motion 03/19/2025
Petroleum Tank Installation Permit	\$100		First Tank		Ch. 7
	\$50		Each Additional Tank		
	\$1,700		Maximum Fee		
Petroleum Tank Closure Permit	\$20		Per 1,000 Gallon Tank Capacity, \$240 maximum		Ch. 7
	\$80		Minimum Fee		
Fire Protection Permit (Sprinkler Permit)	Any Underground Main	\$75	Including Additions		Ch. 7
	Any Above Ground Piping (20+ Heads)	\$75			
	Each Riser	\$25			
	Each Floor Above the First Floor	\$25			
Re-inspection Fee	\$100		Per inspection starting with the 2 <sup>nd</sup> inspection		Sec. 7-34 Res. No. 2013-34
Smoke Detector Installation	\$30		Per Detector		\$101.14 & §101.145
July 2012 Consolidated with Winnebago County Health Department. All Health related fees were removed from the City of Neenah Fee Schedule. WEIGHTS AND MEASURES were moved under the jurisdiction of the Community Development Department (see above).					
Fees are established by the Library Board					

	FEE		BASIS	STATUTE NO.	ORD/RES/CODE
Fees are established by the Park & Recreation Commission and maintained by the Department					
Fingerprints					Res. No. 7170
Child ID	No Charge			§19.35(3)(e)	Res. No. 7170
Fingerprinting for Employment					
Neenah Resident	No Charge			§19.35(3)(e)	Res. No. 7170
Non-Resident	\$10.00			§19.35(3)(a)	Res. No. 7170
Probation & Parole Registration	No Charge			§19.35(3)(e)	Res. No. 7170
Sex Offender Registration	No Charge			§19.35(3)(e)	Res. No. 7170
Photocopy Charges				§19.35(3)(a)	Res. No. 7170
Photograph Reprints	50¢				
Digital Reprints	\$1.00/sheet				
	\$2.00/glossy sheet				
Photograph for ID	\$5.00				
Accident Reports	11 x 17 - Double Sided	\$1.00		§19.35(3)(a)	Res. No. 7170
	8-1/2 x 11 - Double Sided	50¢		§19.35(3)(a)	Res. No. 7170
Incident Reports				§19.35(3)(a)	Res. No. 7170
1 <sup>st</sup> Page	25¢			§19.35(3)(a)	Res. No. 7170
Additional Pages	15¢			§19.35(3)(a)	Res. No. 7170
1 Page	25¢			§19.35(3)(a)	Res. No. 7170
2 Pages	40¢			§19.35(3)(a)	Res. No. 7170
3 Pages	55¢			§19.35(3)(a)	Res. No. 7170
4 Pages	70¢			§19.35(3)(a)	Res. No. 7170
5 Pages	85¢			§19.35(3)(a)	Res. No. 7170
6 Pages	\$1.00			§19.35(3)(a)	Res. No. 7170
7 Pages	\$1.15			§19.35(3)(a)	Res. No. 7170
8 Pages	\$1.30			§19.35(3)(a)	Res. No. 7170
9 Pages	\$1.45			§19.35(3)(a)	Res. No. 7170
10 Pages	\$1.60			§19.35(3)(a)	Res. No. 7170
Other Charges					
Video (VHS or CD)	Actual Cost of Tape (estimated at \$10.00)			§19.35(3)(a)	Res. No. 7170
					Res. No. 7309
Audio Cassette	Actual Cost of Tape (Estimated at \$5.00)			§19.35(3)(a)	Res. No. 7170
					Res. No. 7309

	FEE	BASIS	STATUTE NO.	ORD/RES/CODE
<b>AUTOMATED COLLECTION CART FEES</b>				
Change cart size (Existing Property Owner)	\$25.00 per cart	Each		Ch 12, Res 2019-06
Additional Recycling Cart (Residential)	\$25.00 per cart	Annual		Ch 12, Res 2019-06
Additional Refuse Cart (Residential)	\$245 per cart	Annual		Ch 12, Res 2023-01
<b>NEW DEVELOPMENT</b>				
Oversize Sanitary Interceptor Sewer Fee	\$1,000.00	Acre		Code §17-107
Public Storm Water Infrastructure	\$9,000.00	Acre		Code §13-7
Carpenter Tree Fund	\$100.00-150.00	Lot		Res. No. 7309
Stormwater Management, Erosion Control, Erosion Plan Review and Inspection, Residential	\$200.00	Subdivision plus \$150/lot		Ch. 22, Art. IV Res. No. 7309
Erosion Plan Review and Inspection, Commercial, Industrial	\$275	Up to one acre, \$200 per additional acre		Ch. 22, Art. IV Res. No. 7309
Post Construction Storm Water Plan Review and Inspection	\$500	Up to one acre, \$200 per additional acre		Ch. 22, Art. IV Res. No. 7309
Storm Water Utility Credit Review	\$200	Per Credit Application		Ch. 17, Div. 2 Res. No. 7309
<b>ENGINEERING DESIGN &amp; INSPECTION (RECONSTRUCTION)</b>				
Street Reconstruction	Hourly Rate Included in Assessment Rate			
Sanitary Sewer and Storm Sewer Repair and Replacement	Charged to Utilities			
<b>GARAGE SERVICES (EQUIPMENT ONLY)</b>				
Equipment rates on files with the Public Works Superintendent				
<b>CITY OF NEENAH GARAGE SERVICES (GENERAL) (LABOR &amp; EQUIPMENT)</b>				
Drop-Off Center One Time Use Card	\$10			
Drop-Off Center First Additional Card	\$30			
Drop-Off Center Second Additional Card	\$45			
Bulky Item Collection-Curbside	\$15	Per Item		
Grass & Weed Removal (1 hr minimum charge)	\$80.00	Hour + \$25 Admin. Fee		
Special Collections (1 hr minimum charge)	\$80.00	Hour + \$25 Admin. Fee		Res. No. 7309
Snow Removal (1 hr minimum charge)	\$80.00	Hour + \$25 Admin. Fee		
<b>GENERAL LABOR ("NON-CITY" WORK)</b>				
	Actual Hourly Rate x 1-1/2 plus 70%			
	Admin., Fringe Benefits, Overhead			

	FEE		BASIS				STATUTE NO.	ORD/RES/CODE
MECHANIC LABOR TO ENTERPRISE FUNDS & UTILITIES								
Small Equipment	\$68.00		Hour					Res. No. 7309
Medium Equipment	\$79.00		Hour					Res. No. 7309
Large Equipment	\$88.00		Hour					Res. No. 7309
MISCELLANEOUS PERMIT FEES								
Natural Lawn Application Fee	\$25.00		Per Event					Ord. No. 1389
								Sec. 10-5(c)(1)
								Res. No. 7334
Application for Appeal - Natural Lawn Revocation	\$25.00		Per Event					Ord. No. 1389
								Sec. 10-35(d)(f)
								Res. No. 7334
Bond for Due Process Hearing - Lawn Declared Public Nuisance	\$25.00		Per Event					Ord. No. 1389
								Sec. 10-36(f)(2)
								Res. No. 7334
STREET / RIGHT OF WAY EXCAVATION PERMIT								
Administration Fee	\$200.00		Each					Ch. 14, Div. II
	2023	2024	2025	2026	2027			Res. No. 7309
4" or 6" Sidewalk or Apron (Incl. Colored)	\$16.00	\$16.50	\$17.00	\$17.50	\$18.00	Sq. Ft.		Ch. 14, Div II, Res.2023-01
Curb and Gutter	\$72.50	\$75.00	\$77.50	\$80.00	\$82.50	Lin. Ft.		Ch. 14, Div II, Res.2023-01
Concrete Pavement - Final Patch	\$20.00	\$20.50	\$21.00	\$21.50	\$22.00	Sq. Ft.		Ch. 14, Div II, Res.2023-01
Asphalt Pavement/Oil & Chip - Final Patch	\$12.00	\$12.50	\$13.00	\$13.50	\$14.00	Sq. Ft.		Ch. 14, Div II, Res.2023-01
Terrace or Grass Turf Area	\$2.50	\$2.60	\$2.70	\$2.80	\$2.90	Sq. Ft.		Ch. 14, Div II, Res.2023-01
	2023-2027							
Street Degradation Base Fee	\$4.00		Sq. Ft.					Ch. 14, Div II, Res.2023-01
Permit Fee	\$200.00		Each					Ch. 14, Div II, Res.2023-01
New Gas Service/Abandon/Maintenance	\$50.00		Each					Ch. 14, Div II, Res.2017-33
Curb Cut	\$50.00		Each					Ch. 14, Div II, Res.2017-33
Tunnel/Bore/Directional Bore	\$0.50		Lin. Ft.					Ch. 14, Div II, Res.2017-33
New Poles/Guywires/Sm Peds/Boxes	\$30.00		Each					Ch. 14, Div II, Res.2017-33
New Overhead Wires	\$0.15		Lin. Ft.					Ch. 14, Div II, Res.2017-33
New or Repl Manholes/Handholes	\$75.00		Each					Ch. 14, Div II, Res.2017-33



	FEE	BASIS	STATUTE NO.	ORD/RES/CODE
Large Cabinets/Peds/Huts/Vaults/VRADs	\$200.00	Each		Ch. 14, Div II, Res.2017-33
Trees	\$300.00	Each		Ch. 14, Div II, Res.2017-33
Marker Post/Post Mounted Signs	\$5.00	Each		Ch. 14, Div II, Res.2017-33
Failure to Obtain Permit	\$200.00	Each		Ch. 14, Div II, Res.2017-33
<b>STREET / RIGHT OF WAY EXCAVATION PERMIT – LARGE SCALE PROJECT</b>				
Monitoring/Inspection	Actual Cost – Total Estimate Held in Escrow at Start of Project			Ch. 14, Res.2021-13
Permit Fee	\$200	Each		Ch. 14, Res.2021-13
Tunnel/Bore/Directional Bore	\$0.10	Lin. Ft		Ch. 14, Res.2021-13
Overhead Wire	\$0.05	Lin. Ft		Ch. 14, Res.2021-13
Fees are established by the Public Service Commission of Wisconsin (PSC)				

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# COMMON COUNCIL

## Council President

Brian Borchardt

## Major Activities

The City Council functions similar to a Board of Directors. It has final approval authority over all fiscal matters within the City. The Council represents three Aldermanic districts with three members representing each district. Each member is elected to a 3-year term allowing any citizen to run for the City Council each April. The City Council provides the vehicle for individual citizens to be heard.

## Operating Budget Information/Number of Employees

	2024 Actual	2025 Budget	2026 Requested	% Increase	2026 Proposed	% Increase
Operating Budget	\$ 81,386	\$ 81,930	\$ 69,250	-15.48%	\$ 69,250	-15.48%

No. of Aldermen	9.00	9.00	9.00	0%	9.00	0%
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## Budget Adjustments

### Increases (Decreases) to Expenditures Requested

Mayor Proposed \$ -

### Mayor's Comments:

None

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**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> City Council	<b>Budget:</b> City Council
<b>Program:</b> General Government	<b>Submitted by:</b> Brian Borchardt

**Goals/Responsibilities:**

The goals of the Common Council are to effectively control City property, highways, navigable waters and public services and have the power to act for the government and good order of the City for its commercial benefit and for the health, safety and welfare of the public. To accomplish the responsibilities delegated to the City Council, the body may use licensing regulation, suppression, borrowing of money, tax levy, appropriation, fines, imprisonment, confiscation and other necessary or convenient means to fulfill its desired results.

**Major Increases (Decreases) in 2026 Budget:**

The Information Services (IS) expense decreased by \$10,400 to \$0. Beginning in 2026, the IS Department will transition from operating as an internal service fund to being part of the General Fund. This change aligns IS with other administrative departments—such as Legal, Finance, and Human Resources—which are already included in the General Fund. As a result, departments within the General Fund will no longer be charged for IS services. Only Utilities, Municipal Court, and Neenah-Menasha Fire Rescue will continue to receive an IS services charge.

**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b>COUNCIL</b>								
<b><u>COUNCIL OPERATIONS (0101-700)</u></b>								
0101	Salaries	50,352	50,620	37,962	50,620	50,620	50,620	
0111	Fringes	2,017	2,120	1,590	2,120	2,140	2,140	
0115	Schools/Seminars/Training	1,010	900	873	880	900	900	
0202	Outside Printing	35	50	70	90	50	50	
0203	Postage	16	50	0	0	0	0	
0206	Advertising & Publication	9,384	8,000	1,656	6,650	8,000	8,000	
0218	Maintenance of Software	83	90	64	80	950	950	
0227	Cellular Telephone	3,240	4,000	1,661	2,140	2,120	2,120	
0233	Other Ser/Televising Mtng	4,723	5,000	2,680	3,840	4,220	4,220	
0236	Outside Services	38	250	194	200	100	100	
0255	IS Services / Internal	10,450	10,400	7,800	10,400	0	0	
0301	Office Supplies	0	100	0	50	100	100	
0308	Books and Periodicals	0	50	0	0	0	0	
0333	All Other Supplies	38	50	0	30	50	50	
0347	Small Hardware	0	250	0	0	0	0	
	<b>OPERATIONS</b>	<b>81,386</b>	<b>81,930</b>	<b>54,550</b>	<b>77,100</b>	<b>69,250</b>	<b>69,250</b>	<b>(12,680)</b>
<b>COUNCIL</b>								
		<b>81,386</b>	<b>81,930</b>	<b>54,550</b>	<b>77,100</b>	<b>69,250</b>	<b>69,250</b>	<b>(12,680)</b>
Percent Budget Change								<b>-15.48%</b>

# DEPARTMENT OF THE MAYOR

## Department Head

Jane B. Lang

## Major Activities

As Chief Executive Officer of the City, the Mayor is responsible for management of all City departments, supervising City staff, and providing direction for long term planning. The Mayor chairs the Common Council, Plan Commission, Board of Public Works and serves on the Water Commission.

## Operating Budget Information/Number of Employees

	2024 Actual	2025 Budget	2026 Requested	% Increase	2026 Proposed	% Increase
Operating Budget	\$ 263,345	\$ 273,620	\$ 259,330	-5.22%	\$ 259,330	-5.22%

No. of Employees (FTE)	2.00	2.00	2.00	0%	2.00	0%
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## Budget Adjustments

### Increases (Decreases) to Expenditures Requested

**Mayor Proposed**                      \$           -

Mayor's Comments:

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**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Mayor's Office	<b>Budget:</b> Mayor's Office/City Publication
<b>Program:</b> General Government	<b>Submitted by:</b> Jane B. Lang

**MAYOR'S OFFICE 0201-701**

**Goals and Responsibilities:**

The Neenah Mayor serves as the City's chief executive officer and is elected for a four-year term. The Mayor is responsible for the day-to-day management of all City departments with all department heads reporting to this office. Through the Five-Year Capital Expenditure Plan and annual Operating Budget, the Mayor proposes major programs and priorities for Council consideration, communicating a clear vision for the community's future growth and development. Communication with the Council, staff and most importantly the public, responsiveness to citizen concerns, proactive problem solving, and creative management of City business are the focal points of the Mayor's responsibilities.

**Activities:**

Based on the above responsibilities, the Mayor serves all Neenah citizens, responding promptly to their concerns and charting a direction for the community that will make Neenah a better place to live. In addition to working with department heads to present a Five-Year Capital Expenditure Plan and annual Operating and Capital Budget for Council consideration, the Mayor chairs the Common Council and Plan Commission meetings and serves as a member of the Water Commission. Either the Mayor or their designee serve on the Bergstrom-Mahler Museum Board and the Mayor is an ex-officio member of the Future Neenah Board of Directors. The Mayor represents the City at a wide range of civic events both in Neenah and the surrounding communities. The Mayor supervises City staff, conducts performance evaluations of department heads, participates in the selection process of key staff, conducts regular department head meetings, meets with and communicates with employees, regularly updates the Council, and meets with interested citizens. The Mayor is responsible for promoting the community, directing long-range planning, developing consensus toward implementing those plans and supervising the day-to-day operations of the City.

**2025 Activities:**

- Continued work on implementation of the Culture Initiative – presentations by every department at department head meetings demonstrating values implementation, revision of our employee evaluation process to include values implementation, new employee recognition event for employees beginning in September 2025
- Evaluation of alternatives to TARF and implementation of change to Municipal Vehicle Registration Fee – communication strategies for the fall of 2025 for the public discussed with staff
- On-going work with Graef and Stantec on Arrowhead Park – submittal to DNR of grading, storm water, and utility plan for the site; multiple meetings with the DNR staff and regional secretary; meetings with stakeholders regarding the project; implementation of west Carriage Road paving and prairie installation using ARPA dollars; no new city dollars have been borrowed for this project since election in 2022
- NMFR Station #31 remodel process – multiple planning meetings and discussions with SEH and the city team; design work completed and project out to bid in August with bids coming back within expected numbers for a complete remodel of the station additionally including the city health clinic, IS server location, and EOC – Worked with Rep. Kaufert to receive \$200,000 from state funding for the training tower portion of the larger project in addition to the \$500,000 received through the Winnebago County Spirit Fund
- NMFR meetings with Chief, Assistant Chief, and Mayor Hammond to refine the RFP for an organizational study of the department to evaluate efficiency, structure, merger effectiveness, and future needs – RFP went out in September and proposals were evaluated and vetted

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Mayor's Office	<b>Budget:</b> Mayor's Office/City Publication
<b>Program:</b> General Government	<b>Submitted by:</b> Jane B. Lang

- Year-long efforts with PW for the complete re-do of S. Commercial St. – this is the largest single PW project the city has ever undertaken, and it involved many community meetings, discussions with business owners, and coordination with multiple city departments
- Small group roundtable discussion with Governor Evers on his 2025 budget
- Department head evaluations revamped and conducted with new processes in place collecting input from multiple individuals to give a better overview of performance for each department head
- Director of Community Development, Chris Haese retirement after 34 years/ Hiring process begun for Community Development director/ On-boarding with new Director, Kelly Nieforth – this is the seventh new department head the city has hired since the election in 2022
- Completed all of the year-end financial reviews with each department and Director Rasmussen
- Spoke on a small panel for the Wisconsin Realtors Association half day summit on housing
- Attended the Women's leadership event in Madison hosted by Gov. Evers
- Policy review committee meeting formed for review of current policies to bring them into compliance with current state and federal employment laws– revisions included military policy, travel policy, vacation policy, p-card policy, etc.
- Two new aldermen added in April of 2025 (Jeff Linski and Flo Bruno)
- First Citizens' Academy held for the Neenah PD – further discussions and planning of Citizens' Academy for the full city to inform people of how local government functions
- On-going meetings and discussion with owner of Shattuck school building and property as that begins to develop
- Leadership Fox Cities graduation event – Vicky Rasmussen and Matt Schroeder graduating
- Attended various local organizations' events and gave speeches/presentations/proclamations including: the Boys' and Girls' Brigade Gala, the RGL ribbon cutting, Boys' and Girls' Club ribbon cutting, Neenah Club meeting, 30<sup>th</sup> anniversary Fun Run, Remarkable (former Lakeside Packaging) fundraiser, Touchmark, Future Neenah gala, and others
- Continued to represent the City of Neenah on the Future Neenah board and the Fox Cities Chamber of Commerce board
- Began representing the City of Neenah on the Metropolitan Planning Organization as required
- Worked with city summer intern, Nina Bhattacharjee, in the development of a Citizens' Academy plan to implement in 2026
- Meetings with Kelly Nieforth and local business leaders including Michelle Tanem (Director of Strategic Communications for ThedaCare), Jim Bere (Alta Resources CEO), Scott Murphy (Jewelers Mutual CEO and team), John Bergstrom (Bergstrom Automotive), Steve Harrison (NJSD School Superintendent), and others
- Meetings with local elected officials including introductory meeting with Gordon Hintz – new Winnebago County Executive; State Senator Kristin Alfheim; State Rep. Dean Kaufert
- WFRV taping of Newsmaker Sunday – overview of things happening in Neenah
- Conversations with city staff leading to plan to develop a Friends of Neenah group to engage in volunteer activities in the community
- Marketing and communications meetings with all departments to better understand their assets/needs and process of communication
- FNI planning meetings re: Christmas Market plan for December 2025
- RFP for city's Strategic Plan process – review of candidates and hiring of Innovative Public Advisors (IPA); kick off of City's strategic plan development in September 2025

**CITY OF NEENAH  
2025 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Mayor's Office	<b>Budget:</b> Mayor's Office/City Publication
<b>Program:</b> General Government	<b>Submitted by:</b> Jane B. Lang

**2026 Goals/Plans:**

- In 2026, our focus will be on continuing to provide a high level of service to the residents of the city. We will seek to fill any vacancies that arise at the City with top quality employees who will continue the tradition of excellence that has been set.
- We will strive to be an exceptional community that offers a high quality of life experience for our residents.
- Keeping our citizens safe is a top priority as we continue to make appropriate and very necessary investments in public safety including investing in the best equipment and training for our Neenah PD as well as our NMFR -the remodel of Station #31 will be a very positive step in 2026
- We will continue to address the changing economic pressures we're facing (primarily inflation, supply chain problems, labor shortages, etc.) with a pragmatic yet proactive approach – creativity with budgeting and planning will be emphasized.
- We will seek to implement improvements to our culture at the city with intended outcomes being better worker satisfaction, retention of current employees, and recruitment of new employees. In 2026, we will continue to focus on the implementation of the mission and values that were identified by our employees as a result of the culture evaluation process as well as working to establish a strategic plan.
- We will complete our first ever strategic plan process in the fall of 2025 and seek to implement it in 2026.
- We will further investigate grant opportunities to assist with meeting our budget goals.
- We will move forward with development at the Arrowhead property working closely with the DNR, our engineering team at Graef and Stantec, and stakeholders
- We will continue to work with the new owner of the Shattuck School property as he establishes plans for it.
- We will continue to emphasize controlled growth and appropriately manage our opportunities for the future.
- As Mayor, I have committed to being accessible to citizens and will maintain that commitment.

**City Publication**

The City will continue to prepare and publish a quarterly newsletter to be mailed out to all residents.

**Major Increases (Decreases) in 2026 Budget:**

The Information Services (IS) expense decreased by \$11,800 to \$0. Beginning in 2026, the IS Department will transition from operating as an internal service fund to being part of the General Fund. This change aligns IS with other administrative departments—such as Legal, Finance, and Human Resources—which are already included in the General Fund. As a result, departments within the General Fund will no longer be charged for IS services. Only Utilities, Municipal Court, and Neenah-Menasha Fire Rescue will continue to receive an IS services charge.

**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b>MAYOR'S OFFICE</b>								
<b>OPERATIONS (0201-701)</b>								
0101	Salaries	133,204	134,280	96,514	134,280	136,120	136,120	
0110	Health Insurance	39,000	44,000	33,030	44,000	38,500	38,500	
0111	Fringes	24,762	25,390	18,249	25,390	25,540	25,540	
0115	Schools/Seminars/Training	0	500	39	40	500	500	
0123	Auto Allowance	450	450	338	450	450	450	
0202	Outside Printing	248	1,000	330	330	350	350	
0203	Postage	148	150	180	200	200	200	
0207	Dues & Memberships	9,108	8,800	9,155	9,640	9,500	9,500	
0218	Maintenance of Software	83	90	64	90	110	110	
0227	Cellular Telephone	403	480	448	480	480	480	
0236	Outside Services	1,440	500	1,235	1,400	2,000	2,000	
0254	Printer / Copies	78	100	51	100	0	0	
0255	IS Services / Internal	10,280	11,800	8,850	11,800	0	0	
0261	Misc Expenditures	527	700	449	650	700	700	
0262	Public Relations	182	500	0	250	500	500	
0301	Office Supplies	0	200	30	150	200	200	
0308	Books and Periodicals	0	50	0	50	50	50	
0344	Small Equipment	0	50	0	50	50	50	
0347	Small Computer Hardware	0	250	0	0	0	0	
0531	Community Contribution	1,650	4,000	1,747	2,000	2,000	2,000	
	<b>OPERATIONS</b>	<b>221,563</b>	<b>233,290</b>	<b>170,709</b>	<b>231,350</b>	<b>217,250</b>	<b>217,250</b>	<b>(16,040)</b>
<b>CITY PUBLICATION (0202-701)</b>								
0202	Outside Printing	27,637	30,000	21,444	28,490	30,900	30,900	
0203	Postage	9,977	10,330	8,213	10,360	11,180	11,180	
	<b>CITY PUBLICATION</b>	<b>37,614</b>	<b>40,330</b>	<b>29,657</b>	<b>38,850</b>	<b>42,080</b>	<b>42,080</b>	<b>1,750</b>
<b>CULTURE IMPLEMENTATION (0203-701)</b>								
0115	Schools/Seminars/Training	3,131	0	0	0	0	0	
0236	Outside Services	1,037	0	0	0	0	0	
	<b>CULTURE IMPLEMENTATION</b>	<b>4,168</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MAYOR'S OFFICE</b>		<b>263,345</b>	<b>273,620</b>	<b>200,366</b>	<b>270,200</b>	<b>259,330</b>	<b>259,330</b>	<b>(14,290)</b>
Percent Budget Change								<b>-5.22%</b>

**CITY OF NEENAH  
2026 OPERATING  
BUDGET SUPPLEMENTARY DETAIL  
SHEET FOR STAFFING AND SALARIES**

<b>Department/Office:</b> Mayor
<b>Program:</b> General Government

POSITION TITLE	STAFFING					
	Current Budget		Requested Budget		Proposed Budget	
	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.
FULL TIME						
Mayor	6,802 mo.	1.00	6,802 mo.	1.00	6,802 mo.	1.00
Communications Specialist	8	1.00	8	1.00	8	1.00
TOTAL	XXX	2.00	XXX	2.00	XXX	2.00

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DEPARTMENT OF FINANCE
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**Department Head**

Vicky K. Rasmussen, CPA

## Major Activities

The Department provides comprehensive direction and control of all City financial policies and programs. It also carries out all statutory Controller and Treasurer functions, which include accounts payable; accounts receivable; payroll; financial reporting; cash collection; banking and investments; borrowing and debt service; utility billing and collection; maintaining property tax rolls; budget preparation and administration; and preparation of independent audit report. Other duties include risk management and insurance, purchasing, pet licensing and cemetery.

## Operating Budget Information/Number of Employees

	2024 Actual	2025 Budget	2026 Requested	% Increase	2026 Proposed	% Increase
Operating Budget	\$ 1,314,626	\$ 1,364,400	\$ 1,197,490	-12.23%	\$ 1,182,490	-13.33%
No. of Employees (FTE)	8.67	8.67	7.34	-15%	7.34	-15%

### **Budget Adjustments**

### Increases (Decreases) to Expenditures Requested

<b><u>Mayor Proposed</u></b>	<b>\$ (15,000)</b>
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**Mayor's Comments:**

The City of Neenah's Liability Insurance Fund accounts for all revenues and expenditures related to liability claims filed against the City. The fund is primarily supported by unspent dollars originally budgeted for liability claims within the General Fund. Expenditures from the fund include payments for liability claims and transfers to the General Fund to support activities aimed at mitigating the City's liability exposure. Each year, the General Fund also contributes to this fund to cover the cost of incurred claims.

For the 2026 budget, I am recommending a reduction in the annual General Fund transfer from \$80,000 to \$65,000, a decrease of \$15,000. Separately, I plan to bring forward a proposal to use a portion of ARPA interest earnings to replenish the fund in anticipation of potential future litigation risks.

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**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> Finance Operations
<b>Program:</b> General Government	<b>Submitted by:</b> Vicky K Rasmussen, CPA

**Goals/Responsibilities:**

The Finance department is responsible for directing and managing the City's fiscal programs and fulfilling all statutory Controllorship and Treasury functions. This includes maintaining comprehensive financial systems for all City funds and ensuring accurate and transparent financial reporting. The department prepares and administers the City's annual operating and capital budgets, conducts financial analyses, and actively participates in the policy-making process. It monitors and reports on the utilization of revenues, expenditures, and overall budget performance to the City Council, Mayor, City departments, the public, and other governmental agencies. Additional responsibilities include administering the City's borrowing activities, risk management, and insurance programs. The department also oversees independent audits, provides recommendations, and implements best practices to strengthen financial administration, fiscal oversight, and internal control systems.

**Activities:**

The Finance department is responsible for a broad range of fiscal and administrative functions, including:

***Revenue & Expenditures:***

- Collects and disburses City funds in accordance with legal and budgetary requirements
- Processes accounts payable and administers accounts receivable billing and collections
- Manages property tax collections for the City, School District, Technical College and County
- Pre-audits all claims against the City
- Processes payroll for City employees

***Financial Reporting & Compliance:***

- Prepares financial statements for internal management and external (state and federal) reporting
- Conducts the City's annual independent audit
- Prepares the Annual Comprehensive Financial Report (ACFR)
- Ensures compliance with all GASB (Governmental Accounting Standards Board) reporting requirements

***Budgeting, Debt & Investments:***

- Manages the operating and capital budget process and prepares the annual budget document
- Oversees debt issuance and repayment
- Forecasts cash flow and manages all City investments
- Analyzes financial impacts of annexations, TIF districts, and program changes

***Internal Services & Programs:***

- Manages cost distribution systems
- Oversees the employee deferred compensation program
- Coordinates centralized purchasing of office supplies and administrative equipment
- Manages City insurance programs and general administrative services (mail, purchasing, etc.)

***Utilities & Special Programs:***

- Oversees financial operations and billing for Neenah Water Utility, as well as Sewer, and Stormwater Utilities
- Administers cemetery operations, including sales of burial lots, scheduling of interments, and related services
- Supports the T2 parking permit and fine collection program
- Provides financial, payroll, and risk management services to Neenah-Menasha Fire Rescue

***Interdepartmental & External Relations:***

- Assists the City Attorney in labor contract negotiations
- Manages the City's casualty insurance and risk management activities
- Represents the City with:
  - Cities and Villages Mutual Insurance Company
  - Fox Cities Hotel Room Tax Commission
  - League of Wisconsin Municipalities
- Serves on the City's Board of Public Works

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> Finance Operations
<b>Program:</b> General Government	<b>Submitted by:</b> Vicky K Rasmussen, CPA

**2025 Accomplishments:**

- Successfully developed and implemented the FY 2025 operating and capital budgets totaling \$80.9 million, meeting all statutory and internal deadlines
- Managed the issuance of \$12,595,000 in G.O. Promissory Notes at a True Interest Cost (TIC) of 3.33% to fund the 2025 capital projects.
- Maintained the City's AA/Stable bond rating by Standard and Poor's. This rating places the City of Neenah among the top tier of similar sized municipalities nationwide and provides substantial long-term taxpayer savings through lower interest costs.
- Completed the 2024 financial audit with an unqualified (clean) audit opinion, continuing the trend of minimal or no auditor adjustments and successfully resolving previously identified internal control deficiencies.
- Awarded the GFOA Certificate of Achievement for Excellence in Financial Reporting for the 39th consecutive year, recognizing the City's commitment to transparency and financial accountability.
- Effectively navigated a fluctuating interest rate environment to maximize investment returns, minimize banking fees, and streamline the City's banking structure..
- Updated the City's Travel and Purchasing Card Policy and expense reporting procedures to improve consistency and accountability.
- Revised the City's Grant Policy to strengthen internal controls, improve coordination across departments, and ensure compliance with federal, state, and local grant requirements.
- Continued implementation of Governmental Accounting Standards Board (GASB) pronouncements, including GASB No. 101 (Compensated Absences) for inclusion in the 2024 financial statements.
- Department processed approximately:
  - Accounts Payable/Receivable and Payroll – Processed approximately 10,000 payment vouchers, 6,000 P-card transactions, 10,000 payroll direct deposits, 2,000 vendor checks, and 2,000 EFT payments.
  - Treasurer/Utility Billing – Handled over 40,000 cash/check and 40,000 credit card/e-check transactions; processed 4,800 direct deposits, 3,400 debit card payments, 3,700 ACH transactions, 9,000 online utility payments, 10,000 property tax bills, and 50,000 utility service invoices.
- Implemented a new property tax bill software platform – Ascent
- Enhanced the utility billing program by leveraging technology and implementing quality control measures to increase operational efficiency, billing accuracy, and customer service.

**2026 Goals/Plans:**

- Evaluate the current placement and structure of the utility billing function to ensure optimal efficiency and value for both customers and internal operations.
- Develop and implement a paperless invoice documentation feature for City's credit card purchase process.
- Launch a paperless journal entry process to improve efficiency and reduce waste in City's accounting department.
- Continue analysis of parking enforcement and permitting solutions to improve service delivery and operational efficiency..
- Ongoing cemetery verification and updates to the new CIMS program.
- Explore and evaluate budgeting software solutions that interface with Central Square to streamline the budget process and enhance overall efficiency.
- Development of improved internal financial forecasting models to improve communication of data and reduce costs for similar outside services.
- Continue to expand and update departmental procedure manuals to ensure staff consistency, training, and continuity.
- Collaborate with area financial institutions for a seamless tax collection using a new system

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> Finance Operations
<b>Program:</b> General Government	<b>Submitted by:</b> Vicky K Rasmussen, CPA

**Major Increases (Decreases) in 2026 Budget:**

***Finance Operations:***

Overall Finance Operations expenses have decreased by 9.09% compared to the 2025 budget. This reduction is first attributed to a staffing restructure, in which a full-time position was converted to a part-time role that does not include the majority of employee benefits.

In addition, the Information Services (IS) expense decreased by \$37,300 to \$0. Beginning in 2026, the IS Department will transition from operating as an internal service fund to being part of the General Fund. This change aligns IS with other administrative departments—such as Legal, Finance, and Human Resources—which are already included in the General Fund. As a result, departments within the General Fund will no longer be charged for IS services. Only Utilities, Municipal Court, and Neenah-Menasha Fire Rescue will continue to receive an IS services charge.

***Risk Management:***

Insurance costs have increased by \$17,579, reflecting the projected 7.8% rate increase from Cities and Villages Mutual Insurance Company (CVMIC) for 2026.

The City of Neenah's Liability Insurance Fund accounts for all revenues and expenditures related to liability claims filed against the City. The fund is primarily supported by unspent dollars originally budgeted for liability claims within the General Fund. Expenditures from the fund include payments for liability claims and transfers to the General Fund from the Risk Management cost center to support activities aimed at mitigating the City's liability exposure. Each year, the General Fund also contributes to this fund to cover the cost of incurred claims. There is a reduction in the annual General Fund transfer from \$80,000 to \$65,000, creating a decrease of \$15,000.

***Utility Billing:***

This area shows an overall decrease of \$129,240, or 60%. This reduction is due to the planned transition of the utility billing function to the Water Department, aimed at improving operational efficiency and delivering greater value to both customers and internal processes.

**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b>FINANCE OPERATIONS/CAP. OUTLAY</b>								
<b><u>OPERATIONS (0501-703)</u></b>								
0101	Salaries	407,895	418,640	299,370	418,120	433,140	433,140	
0103	Temporary Wages	0	6,000	0	0	3,000	3,000	
0110	Health Insurance	113,040	129,360	94,100	122,030	94,460	94,460	
0111	Fringes	71,495	76,450	53,897	75,280	76,350	76,350	
0115	Training	6,988	7,000	8,145	8,150	7,800	7,800	
0202	Outside Printing	3,363	3,620	1,484	3,400	3,350	3,350	
0203	Postage	8,000	8,200	2,107	8,200	8,500	8,500	
0205	Debit Card Charges	8,858	8,000	6,532	9,000	9,000	9,000	
0207	Dues & Memberships	840	1,400	840	1,000	1,600	1,600	
0210	Maintenance of Hardware	1,823	1,760	1,341	1,760	1,500	1,500	
0212	Maint of Office Equipment	678	700	0	680	680	680	
0218	Maint of Software	581	2,000	425	2,000	1,000	1,000	
0227	Cellular Telephone	450	480	360	480	480	480	
0254	Printer / Copies	3,205	3,500	2,166	3,500	0	0	
0255	IS Services / Internal	40,490	37,300	27,975	37,300	0	0	
0301	Office Supplies	2,351	1,800	467	1,000	1,500	1,500	
0303	Computer Oper Supplies	339	170	0	0	0	0	
0308	Books and Periodicals	491	500	409	500	50	50	
0333	All Other Supplies	208	120	321	350	250	250	
0344	Small Equipment	1,195	550	183	500	1,500	1,500	
0347	Small Computer Hardware	2,132	1,000	0	0	0	0	
	<b>FINANCE OPERATIONS</b>	<b>674,422</b>	<b>708,550</b>	<b>500,122</b>	<b>693,250</b>	<b>644,160</b>	<b>644,160</b>	<b>(64,390)</b>
Percent Budget Change								<b>-9.09%</b>
<hr/>								
<b><u>ANNUAL FINANCIAL AUDIT/GASB #34 Impl (0505-703)</u></b>								
0115	Training	600	500	0	0	0	0	
0232	Accounting & Auditing	54,308	56,000	47,178	56,000	58,240	58,240	
	<b>ANNUAL FINANCIAL AUDIT</b>	<b>54,908</b>	<b>56,500</b>	<b>47,178</b>	<b>56,000</b>	<b>58,240</b>	<b>58,240</b>	<b>1,740</b>
Percent Budget Change								<b>3.08%</b>
<hr/>								
<b><u>RISK MANAGEMENT (0507-703)</u></b>								
0239	Misc Insurance	1,528	1,610	1,230	1,230	1,740	1,740	
0244	Pollution Insurance	6,462	6,800	7,662	7,670	7,330	7,330	
0245	Property Insurance	76,159	79,970	73,219	73,220	86,210	86,210	
0246	Liability Insurance	76,143	79,960	80,205	80,210	86,200	86,200	
0247	Auto Insurance	49,160	51,620	55,945	55,950	55,650	55,650	
0248	Boiler:Machine Insurance	5,000	5,250	4,801	4,810	5,660	5,660	
0271	Self-Insured Direct Costs	55,000	70,000	52,500	70,000	80,000	65,000	
	<b>RISK MANAGEMENT</b>	<b>269,452</b>	<b>295,210</b>	<b>275,562</b>	<b>293,090</b>	<b>322,790</b>	<b>307,790</b>	<b>12,580</b>
Percent Budget Change								<b>4.26%</b>
<hr/>								
<b><u>PROPERTY DAMAGE (0509-703)</u></b>								
0721	Police	22,668	0	7,932	9,000	0	0	
0799	Undesignated	0	5,000	0	0	10,000	10,000	
	<b>PROPERTY DAMAGE</b>	<b>22,668</b>	<b>5,000</b>	<b>7,932</b>	<b>9,000</b>	<b>10,000</b>	<b>10,000</b>	<b>5,000</b>
Percent Budget Change								<b>100.00%</b>

**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b>CENTRAL SERVICES (0515-703)</b>								
0203	Postage	1,745	500	(591)	1,600	1,000	1,000	
0207	Dues & Memberships	726	730	610	650	730	730	
0212	Maint of Office Equipment	465	1,400	0	200	500	500	
0236	Outside Services	2,878	2,800	3,420	4,800	5,520	5,520	
0252	Rental of Equipment	1,875	2,340	2,551	2,560	2,560	2,560	
0301	Office Supplies	5,753	4,000	2,848	5,000	5,000	5,000	
0344	Small Equipment	0	1,350	0	0	0	0	
	<b>CENTRAL SERVICES</b>	<b>13,442</b>	<b>13,120</b>	<b>8,838</b>	<b>14,810</b>	<b>15,310</b>	<b>15,310</b>	<b>2,190</b>
Percent Budget Change								<b>16.69%</b>
<b>UTILITY BILLING (0525-703)</b>								
0101	Salaries	94,590	103,100	77,325	103,100	50,420	50,420	
0110	Health Insurance	29,280	31,860	23,940	31,860	11,020	11,020	
0111	Fringes	18,070	18,560	13,920	18,560	8,890	8,890	
0115	Training	700	700	700	700	0	0	
0202	Outside Printing	226	250	342	400	0	0	
0203	Postage	32,779	29,000	22,629	33,000	0	0	
0205	Debit Card Charges	8,109	7,420	5,993	8,610	9,000	9,000	
0236	Outside Services	17,387	10,000	8,384	10,850	4,000	4,000	
0255	IS Services / Internal	11,390	13,000	9,750	13,000	0	0	
0347	Small Computer Hardware	0	250	0	0	0	0	
	<b>UTILITY BILLING</b>	<b>212,531</b>	<b>214,140</b>	<b>162,983</b>	<b>220,080</b>	<b>83,330</b>	<b>83,330</b>	<b>(130,810)</b>
Percent Budget Change								<b>-61.09%</b>
<b>WATER UTILITY (0526-703)</b>								
0101	Salaries	44,780	47,800	35,850	47,800	45,070	45,070	
0110	Health Insurance	13,560	14,770	11,070	14,770	9,850	9,850	
0111	Fringes	8,363	8,610	6,458	8,610	7,940	7,940	
0115	Training	500	500	500	500	800	800	
0236	Outside Services	0	200	0	0	0	0	
	<b>WATER UTILITY</b>	<b>67,203</b>	<b>71,880</b>	<b>53,878</b>	<b>71,680</b>	<b>63,660</b>	<b>63,660</b>	<b>(8,220)</b>
Percent Budget Change								<b>-11.44%</b>
<b>FINANCE</b>		<b>1,314,626</b>	<b>1,364,400</b>	<b>1,056,493</b>	<b>1,357,910</b>	<b>1,197,490</b>	<b>1,182,490</b>	<b>(181,910)</b>
Percent Budget Change								<b>-13.33%</b>

**CITY OF NEENAH  
2026 OPERATING  
BUDGET SUPPLEMENTARY DETAIL  
SHEET FOR STAFFING AND SALARIES**

<b>Department/Office:</b> Finance
<b>Program:</b> General Government

POSITION TITLE	STAFFING					
	Current Budget		Requested Budget		Proposed Budget	
	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.
FULL TIME						
Director	19	1.00	19	1.00	19	1.00
Deputy Director	14	1.00	14	1.00	14	1.00
Assistant Treasurer	12	1.00	12	1.00	12	1.00
Payroll - A/P - A/R Coordinator	8	1.00	8	1.00	8	1.00
Administrative Specialist	8	1.00	8	1.00	8	1.00
Utility Billing Coordinator	7	1.00	-	-	-	-
Accounting Clerk	6	1.00	-	-	-	-
Cashier	6	1.00	6	1.00	6	1.00
Subtotal		8.00		6.00		6.00
PART-TIME						
Cashier	6	0.67	6	0.67	6	0.67
A/R - A/P Clerk	-	-	6	0.67	6	0.67
TOTAL	XXX	8.67	XXX	7.34	XXX	7.34

## DEPARTMENT OF CITY ATTORNEY

### Department Head

David C. Rashid

### Major Activities

Activities of the City Attorney include providing legal advice to the Mayor, Common Council and departments, and conducting all pretrials before municipal court.

### Operating Budget Information/Number of Employees

	2024 Actual	2025 Budget	2026 Requested	% Increase	2026 Proposed	% Increase
Operating Budget	\$ 289,864	\$ 283,370	\$ 273,680	-3.42%	\$ 273,680	-3.42%
No. of Employees (FTE)	2.00	2.00	2.00	0%	2.00	0%

### Budget Adjustments

#### Increases (Decreases) to Expenditures Requested

Mayor Proposed \$ -

Mayor's Comments:

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**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Department of Legal and Administrative Services (DOLAS)/City Attorney	<b>Budget:</b> City Attorney/ External Legal Services/ADA Compliance
<b>Program:</b> General Government	<b>Submitted by:</b> David C. Rashid

**Goals/Responsibilities:**

Provide legal advice to the Mayor, Common Council, department heads and duly constituted boards and commissions, and conduct all of the legal business in which the City has an interest. Coordinate, conduct and supervise litigation involving the City. Aid in the administration of the Equal Opportunity and Fair Labor Standards Acts, Americans with Disabilities Act, employee health and life insurance, unemployment and workers compensation programs. Oversee labor contract administration. Negotiate any matters requiring impact bargaining with the City's labor unions. Designate Risk Management responsibilities. Oversee and assist in the recodification of the Neenah Municipal Code and continuing updates to the code. Supervise the work of the Attorney's Office and advise the City Clerk's Office. Supervise and manage City's response to litigation in which it becomes involved. Fulfill the duties of the Americans with Disabilities Act (ADA) Coordinator.

**Activities:**

Attend Common Council, Finance and Personnel Committee, and Board of Public Works meetings as well as other committee meetings as requested by the Mayor. Assist in administrative appeals before the Common Council or delegated committees by either prosecuting the City's interest in the matter or advising the appeal tribunal regarding issues of administrative procedure and due process consideration. Act as voting member of the Board of Public Works. Represent the City in labor negotiations, including arbitration and mediation proceedings. Research, draft, present pleadings necessary in the prosecution or defense of litigation involving the City. Represent the City in legal disputes. Supervise outside counsel work on behalf of the City. Draft and/or review ordinances, resolutions, contracts, leases and indentures. Negotiate contract terms with the various vendors and service providers to the City in cooperation with the department head of jurisdiction. Advise Mayor, Common Council members and other departments as requested. Review and settle liability claims per Cities & Villages Mutual Insurance Company rules and City of Neenah claims policy. Supervise the legal department's paralegal and provide counsel to the City Clerk's Office.

**2025 Accomplishments:**

- Met with department heads and other key figures.
- Attended the Municipal Attorneys' Institute conference of the League of Wisconsin Municipalities in Lake Geneva, WI.
- Negotiated further terms of several property acquisition transactions and TID establishments.
- Continued to defend the City against claims by the residents over various matters/properties.
- Assisted in the appeal of a suit by the Wisconsin Realtors' Association regarding guest housing ordinance challenge.
- Successfully prosecuted scores of Municipal Court ordinance and other violations cases pending.
- Assisted Code Enforcement officer in review and completion of all new long form complaints, and circuit court abatement actions.
- Attended and participated in numerous meetings of deliberative boards.
- Continued comprehensive research and analysis of the issues of public trust doctrine and waste/fill as relates to submission of conceptual plan to DNR for Arrowhead district and eventual redevelopment thereon.
- Coordinated above with outside counsel, Bill Scott, former Dir. Chris Haese, and Dir. Kelly Nieforth for navigation of process through Department of Natural Resources.
- Co-authored permanent and expanded DORA ordinance to permit expansion of downtown alcohol purveyors' liquor provisions.
- Co-authored additional revisions to the City's Sign Code and guest housing ordinances, Chapter 24.
- Revised further policies for use of social media and use of technology.
- Conduct final negotiations with police union to secure a tentative labor agreement.
- Began early negotiations with fire union in advance of expiration of multi-year labor agreement concluding in 2025.
- Assisted various departments and HR with negotiation and resolution of various employee matters.

**2026 Goals/Plans:**

- Continue work to update and create necessary City policies, as needed.
- Continue to prosecute municipal court citations and other enforcement matters, including circuit court abatement cases.
- Establish and formalize appeal procedures for dangerous animal, and other appealable violations contemplated by the Code.
- Complete revision and passage of new Sign & Zoning Code ordinances.
- Attend and participate in one or two major, municipal educational conferences.
- Assist in defense of litigation filed against the City.
- Complete overhaul of records retention policies, including approval thereof by State governing bodies.

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Department of Legal and Administrative Services (DOLAS)/City Attorney	<b>Budget:</b> City Attorney/ External Legal Services/ADA Compliance
<b>Program:</b> General Government	<b>Submitted by:</b> David C. Rashid

**Major Increases and Decreases in 2026 Budget:**

The Information Services (IS) expense decreased by \$12,400 to \$0. Beginning in 2026, the IS Department will transition from operating as an internal service fund to being part of the General Fund. This change aligns IS with other administrative departments—such as Legal, Finance, and Human Resources—which are already included in the General Fund. As a result, departments within the General Fund will no longer be charged for IS services. Only Utilities, Municipal Court, and Neenah-Menasha Fire Rescue will continue to receive an IS services charge.

**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b>CITY ATTORNEY</b>								
<b><u>CITY ATTORNEY OPERATION (0901-705)</u></b>								
0101	Salaries	174,891	181,810	130,120	181,810	188,230	188,230	
0110	Health Insurance	39,000	44,000	33,030	44,000	38,500	38,500	
0111	Fringes	30,849	32,260	23,088	32,260	32,920	32,920	
0115	Schools/Seminars/Training	4,325	5,000	2,691	2,700	3,000	3,000	
0123	Auto Allowance	235	200	0	80	200	200	
0202	Outside Printing	56	130	0	0	130	130	
0203	Postage	193	250	108	200	200	200	
0207	Dues & Memberships	1,356	1,550	2,086	2,090	2,000	2,000	
0218	Maint of Software	180	300	180	180	200	200	
0227	Cellular Telephone	1,281	960	536	700	750	750	
0236	Outside Services	419	0	0	0	0	0	
0238	Professional Services	2,503	0	0	0	0	0	
0254	Printer / Copies	591	500	403	500	0	0	
0255	IS Services / Internal	14,070	12,400	9,300	12,400	0	0	
0261	Misc Expenditures	0	100	51	100	100	100	
0301	Office Supplies	483	600	603	750	750	750	
0308	Books and Periodicals	4,581	3,200	3,592	4,000	6,000	6,000	
0343	Small Program Packages	328	0	0	0	0	0	
0344	Small Equipment	0	0	0	0	700	700	
0347	Small Computer Hardware	113	110	0	0	0	0	
	<b>CITY ATTORNEY OPERATIONS</b>	<b>275,454</b>	<b>283,370</b>	<b>205,788</b>	<b>281,770</b>	<b>273,680</b>	<b>273,680</b>	<b>(9,690)</b>
Percent Budget Change								<b>-3.42%</b>
<b><u>EXTERNAL LEGAL SERVICES (0905-705)</u></b>								
0238	Professional Services	14,410	0	9,089	10,000	0	0	
	<b>PROSECUTION/EXTERNAL LEGAL SERVICES</b>	<b>14,410</b>	<b>0</b>	<b>9,089</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
Percent Budget Change								<b>#DIV/0!</b>
<b>CITY ATTORNEY</b>		<b>289,864</b>	<b>283,370</b>	<b>214,877</b>	<b>291,770</b>	<b>273,680</b>	<b>273,680</b>	<b>(9,690)</b>
Percent Budget Change								<b>-3.42%</b>

**CITY OF NEENAH  
2026 OPERATING  
BUDGET SUPPLEMENTARY DETAIL  
SHEET FOR STAFFING AND SALARIES**

<b>Department/Office:</b> City Attorney
<b>Program:</b> General Government

POSITION TITLE	STAFFING					
	Current Budget		Requested Budget		Proposed Budget	
	Grade/Monthly		Grade/Monthly		Grade/Monthly	
	Sal./Hr. Rate	No.	Sal./Hr. Rate	No.	Sal./Hr. Rate	No.
FULL TIME						
City Attorney	21	1.00	21	1.00	21	1.00
Legal Assistant/Paralegal	8	<u>1.00</u>	8	<u>1.00</u>	8	<u>1.00</u>
TOTAL	XXX	2.00	XXX	2.00	XXX	2.00

# DEPARTMENT OF CITY CLERK

## Department Head

Char Nagel

## Major Activities

The City Clerk maintains official Council proceedings, appointed committee agendas and minutes, and acts as the custodian of city records; provides prompt, courteous and professional customer service; issues statutory and ordinance assigned licenses; publishes legal notices required by law; administers elections in a manner that assures public confidence in accuracy and fairness.

## Operating Budget Information/Number of Employees

	2024 Actual	2025 Budget	2026 Requested	% Increase	2026 Proposed	% Increase
Operating Budget	\$ 311,778	\$ 294,330	\$ 318,960	8.37%	\$ 318,960	8.37%

No. of Employees (FTE)	2.00	2.00	2.00	0%	2.00	0%
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## Budget Adjustments

### Increases (Decreases) to Expenditures Requested

Mayor Proposed \$ -

Mayor's Comments:

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**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Department of Legal and Administrative Services (DOLAS)/City Clerk	<b>Budget:</b> City Clerk/ Elections/Board of Review
<b>Program:</b> General Government	<b>Submitted by:</b> Charlotte Nagel

**Goals/Responsibilities:**

Provide mandated services to the general public, voter registration, licensing, records retention and management, custody of the Corporate Seal. Act as Secretary to the Council. Administer all elections. Attest and certify to the correctness of the assessment roll and conduct the annual Board of Review.

**2025 Accomplishments:**

- Prepare and maintain all City Council and assigned Committee records and other official city documents in a timely manner.
- Issue a variety of licenses as required by state statute and assigned by ordinance.
- Administer two elections: Spring Primary and Spring Election.
- 2025 Board of Review.
- Review and update ordinances pertaining to the Clerk's Office appropriately.
- Assist in the identification on selection of agenda and minutes software.
- Expand the City's offerings of online form submission and payment.
- Continue to improve Special Event Permitting approval process.
- Improve the overall records management process.

**2026 Goals/Plans:**

- Prepare and maintain all City Council and assigned Committee records and other official city documents in a timely manner.
- Issue a variety of licenses as required by state statute and assigned by ordinance.
- Administer four elections: Spring Primary and Spring Election, Fall Primary and General Election.
- 2026 Board of Review.
- Review and update ordinances pertaining to the Clerk's Office appropriately.
- Implementation of new agenda and minutes, and Council software.
- Expand the City's offerings of online form submission and payment.
- Continue to improve Special Event Permitting approval process.
- Improve the overall records management process.

**Major Increases (Decreases) in 2026 Budget:**

***City Clerk.***

- The Information Services (IS) expense decreased by \$15,000 to \$0. Beginning in 2026, the IS Department will transition from operating as an internal service fund to being part of the General Fund. This change aligns IS with other administrative departments—such as Legal, Finance, and Human Resources—which are already included in the General Fund. As a result, departments within the General Fund will no longer be charged for IS services. Only Utilities, Municipal Court, and Neenah-Menasha Fire Rescue will continue to receive an IS services charge.

***Elections***

- The overall election budget increased due to four elections in 2026 versus two in 2025. Fall elections will include the election of a new Governor.

***Board of Review***

- Anticipated to be a typical assessment year, the Board of Review budget has no major changes.

**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b>CITY CLERK</b>								
<b><u>CITY CLERK OPERATIONS (0915-705)</u></b>								
0101	Salaries	117,667	138,690	96,212	134,800	141,060	141,060	
0103	Temporary Wages	5,835	0	504	1,000	6,000	6,000	
0110	Health Insurance	39,000	44,000	33,030	44,000	38,500	38,500	
0111	Fringes	21,594	25,250	17,608	24,720	25,340	25,340	
0115	Schools/Seminars/Training	700	2,500	339	800	2,500	2,500	
0123	Auto Allowance	0	100	0	0	100	100	
0202	Outside Printing	656	1,000	0	1,000	1,000	1,000	
0203	Postage	857	1,000	145	800	1,000	1,000	
0207	Dues & Memberships	745	1,000	90	750	1,000	1,000	
0212	Maint of Office Equipment	0	100	0	100	100	100	
0227	Cellular Telephone	752	1,000	268	1,000	1,000	1,000	
0236	Outside Services	2,925	5,000	3,416	3,420	5,000	5,000	
0254	Printer / Copies	2,095	2,100	1,398	2,100	0	0	
0255	IS Services / Internal	14,590	15,000	11,250	15,000	0	0	
0301	Office Supplies	54	1,000	498	1,000	1,000	1,000	
0308	Books and Periodicals	318	600	270	500	600	600	
0318	Maps and Records	363	600	450	500	600	600	
0333	All Other Supplies	0	200	0	200	200	200	
0344	Small Equipment	114	250	0	250	250	250	
0347	Small Computer Hardware	0	250	304	310	0	0	
	<b>CITY CLERK OPERATIONS</b>	<b>208,265</b>	<b>239,640</b>	<b>165,782</b>	<b>232,250</b>	<b>225,250</b>	<b>225,250</b>	<b>(14,390)</b>
<hr/>								
<b><u>ELECTIONS (0916-705)</u></b>								
0103	Temporary Wages	59,058	24,000	21,127	22,000	52,200	52,200	
0111	Fringes	2,365	1,000	880	920	2,210	2,210	
0202	Outside Printing	5,033	1,000	745	1,000	2,000	2,000	
0203	Postage	16,086	7,500	5,030	5,030	16,000	16,000	
0206	Advertising & Publication	220	500	144	500	500	500	
0212	Maint of Office Equipment	5,127	5,500	4,664	5,500	5,500	5,500	
0236	Outside Services	10,523	8,000	4,056	5,000	8,000	8,000	
0301	Office Supplies	2,889	1,000	429	1,000	1,000	1,000	
0333	All Other Supplies	694	1,000	803	1,000	1,000	1,000	
0342	Tech Service Supplies	151	3,000	0	3,000	3,000	3,000	
0344	Small Equipment	517	200	0	200	500	500	
0347	Small Computer Hardware	0	200	0	200	0	0	
	<b>ELECTIONS</b>	<b>102,663</b>	<b>52,900</b>	<b>37,878</b>	<b>45,350</b>	<b>91,910</b>	<b>91,910</b>	<b>39,010</b>
<hr/>								
<b><u>BOARD OF REVIEW (0917-705)</u></b>								
0103	Temporary Wages	600	1,100	850	850	1,100	1,100	
0111	Fringes	11	20	15	20	20	20	
0115	Schools/Seminars/Training	0	140	125	130	150	150	
0203	Postage	0	30	0	0	30	30	
0206	Advertising & Publication	239	250	223	240	250	250	
0236	Outside Services	0	200	34	40	200	200	
0333	All Other Supplies	0	50	0	0	50	50	
	<b>BOARD OF REVIEW</b>	<b>850</b>	<b>1,790</b>	<b>1,247</b>	<b>1,280</b>	<b>1,800</b>	<b>1,800</b>	<b>10</b>
<hr/>								
<b>CITY CLERK</b>		<b>311,778</b>	<b>294,330</b>	<b>204,907</b>	<b>278,880</b>	<b>318,960</b>	<b>318,960</b>	<b>24,630</b>
							<b>Percent Budget Change</b>	<b>8.37%</b>



**CITY OF NEENAH  
2026 OPERATING  
BUDGET SUPPLEMENTARY DETAIL  
SHEET FOR STAFFING AND SALARIES**

<b>Department/Office:</b>
City Clerk
<b>Program:</b>
General Government

POSITION TITLE	STAFFING					
	Current Budget		Requested Budget		Proposed Budget	
	Grade/Monthly		Grade/Monthly		Grade/Monthly	
	Sal./Hr. Rate	No.	Sal./Hr. Rate	No.	Sal./Hr. Rate	No.
FULL TIME						
City Clerk	16	1.00	16	1.00	16	1.00
Deputy Clerk	6	<u>1.00</u>	6	<u>1.00</u>	6	<u>1.00</u>
TOTAL	XXX	2.00	XXX	2.00	XXX	2.00

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## DEPARTMENT OF HUMAN RESOURCES AND SAFETY

## Department Head

Amy Fairchild

### Major Activities

Human Resources and Safety areas of responsibility include: policy development, recruitment and selection, benefit administration, advising Department Heads on personnel matters, labor relations, safety programs, worker's compensation, implementation and maintenance of merit/system/performance reviews, employee development, compensation, and employee records management.

### Operating Budget Information/Number of Employees

	2024 Actual	2025 Budget	2026 Requested	% Increase	2026 Proposed	% Increase
Operating Budget	\$ 293,594	\$ 329,910	\$ 411,060	24.60%	\$ 407,960	23.66%

No. of Employees (FTE)	2.60	2.60	2.80	8%	2.80	8%
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### **Budget Adjustments**

### **Increases (Decreases) to Expenditures Requested**

<b><u>Mayor Proposed</u></b>	<b>\$ (3,100)</b>
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Mayor's Comments:

The Human Resources Department oversees the Culture and Recognition budget, which supports initiatives such as the annual employee recognition celebration and tuition assistance for one or two employees to participate in the Leadership Fox Cities program. For the 2026 budget, I am recommending a reduction of \$3,100 to this budget area, while still maintaining a strong commitment to employee engagement with a remaining allocation of \$15,000.

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**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Human Resources and Safety	<b>Budget:</b> Human Resources and Safety
<b>Program:</b> General Government	<b>Submitted by:</b> Amy Fairchild

**Goals/Responsibilities:**

Provides comprehensive personnel administration for all City employees, including recruitment, benefits, safety, policy development, salary administration, and employee relations. Manages employee records, safety programs, training, and workers' compensation. Ensures compliance with state and federal employment laws, including EEO, FLSA, ADA, and FMLA. Advises leadership, department heads, and supervisors on employment matters, providing guidance to resolve workplace issues and conducting or assisting with investigations. Develops and updates compensation and benefit plans to remain competitive while implementing strategies to control costs. Supports labor relations and negotiations in coordination with the City Attorney.

**Activities:**

Oversee all functions of human resources and safety to include recruitment and selection, compensation, employee benefits, worker's compensation, safety, personnel policies and performance management and discipline.

**2025 Accomplishments:**

- Completed internal audit of filing systems, processes, and records retention to ensure compliance.
- Partnered with multiple departments to recruit and onboard personnel for key vacancies, including the Director of Community Development.
- Assisted with 2025 Police negotiations resulting in an approved Collective Bargaining Agreement; Fire negotiations remain in progress.
- Delivered training to supervisors and staff on policies, records retention, mental health, and safety.
- Established an Employee Steering Committee by merging the Culture Team and Advisory Committee to enhance communication between administration and staff.
- Transitioned Exemplary Performance Awards into a new annual employee recognition program to support the Culture Initiative.
- Collaborated with M3 Insurance to transition to self-insured health coverage, stabilizing claims and premiums.
- Coordinated plan design and facility upgrades for the Employee Clinic in partnership with Fire and Engineering, with completion planned in 2027 alongside Station 31 remodel.
- Expanded Employee Clinic services and hours to better meet employee needs and reduce insurance claims; oversaw temporary relocation to City Hall during Station 31 updates.
- Formed a policy committee to regularly review and update internal policies and procedures.
- Advanced safety initiatives in partnership with the SAFE Team.
- Coordinated annual audiograms, random drug screenings, and other employee health requirements.
- Provided ongoing guidance to leadership on personnel and employee relations matters.
- Represented the City by presenting to multiple governing bodies, including Finance and Personnel Committee, City Council, Water Commission, Joint Finance, Fire Commission, Police Commission, Library Board, and Parks & Recreation Commission.

**2026 Goals/Plans:**

The department will continue to maintain compliance standards, advance process standardization, and strengthen the City's culture initiative. Efforts will focus on expanding supervisory training to support employee retention and enhance safety standards. Health insurance claims will be closely monitored, with resources implemented as needed to control costs. In alignment with Council directives, a salary market analysis will be completed within five years of the 2022 review.

**Major Increases (Decreases) in 2026 Budget:**

There was an overall increase to the 2026 budget of \$78,050, or 23.66%.

Outside services expenses increased by \$26,000 as a result of the 2026 Market Study. This expenditure will be covered by a transfer of \$26,000 from the Benefit Accrual Fund. This use is appropriate, as employee salaries are a key component of the overall benefit package supported by the fund.

The Information Services (IS) expense decreased by \$18,000 to \$0. Beginning in 2026, the IS Department will transition from operating as an internal service fund to being part of the General Fund. This change aligns IS with other administrative departments—such as Legal, Finance, and Human Resources—which are already included in the General Fund. As a result, departments within the General Fund will no longer be charged for IS services. Only Utilities, Municipal Court, and Neenah-Menasha Fire Rescue will continue to receive an IS services charge.

**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b>HUMAN RESOURCES &amp; SAFETY</b>								
<b>OPERATIONS (1001-707)</b>								
0101	Salaries	189,686	205,050	156,432	218,500	238,530	238,530	
0110	Health Insurance	19,440	22,000	21,990	33,000	57,750	57,750	
0111	Fringes	32,175	34,980	26,686	37,280	42,250	42,250	
0115	Schools/Seminars/Training	4,224	4,500	2,500	4,500	4,000	4,000	
0123	Auto Allowance	0	500	56	250	500	500	
0128	Empl Recognition Awards	168	0	0	0	0	0	
0203	Postage	91	400	23	250	400	400	
0206	Advertising & Publication	10,980	7,000	0	0	3,000	3,000	
0207	Dues & Memberships	399	650	319	400	1,000	1,000	
0227	Cellular Telephone	444	450	699	900	900	900	
0236	Outside Services	9,537	9,000	7,270	9,000	35,000	35,000	
0254	Printer / Copies	2,059	2,300	1,553	2,300	0	0	
0255	IS Services / Internal	14,670	18,000	13,500	18,000	0	0	
0264	Drug & Alcohol Testing	2,596	3,000	1,624	3,000	3,000	3,000	
0265	EE Safety Compliance Acct	4,601	5,500	3,661	5,500	5,500	5,500	
0301	Office Supplies	684	1,000	325	1,000	1,000	1,000	
0302	Inhouse Printing	0	30	0	0	30	30	
0303	Computer Oper Supplies	21	50	0	0	50	50	
0308	Books and Periodicals	34	50	0	0	50	50	
0347	Small Computer Hardware	1,785	450	154	250	0	0	
	<b>OPERATIONS</b>	<b>293,594</b>	<b>314,910</b>	<b>236,792</b>	<b>334,130</b>	<b>392,960</b>	<b>392,960</b>	<b>78,050</b>
Percent Budget Change								<b>24.78%</b>
<b>CULTURE &amp; RECOGNITION (1002-707)</b>								
0236	Outside Services	0	15,000	6,090	15,000	18,100	15,000	
	<b>CULTURE &amp; RECOGNITION</b>	<b>0</b>	<b>15,000</b>	<b>6,090</b>	<b>15,000</b>	<b>18,100</b>	<b>15,000</b>	<b>0</b>
<b>HUMAN RESOURCES &amp; SAFETY</b>								
		<b>293,594</b>	<b>329,910</b>	<b>242,882</b>	<b>349,130</b>	<b>411,060</b>	<b>407,960</b>	<b>78,050</b>
Percent Budget Change								<b>23.66%</b>

**CITY OF NEENAH  
2026 OPERATING  
BUDGET SUPPLEMENTARY DETAIL  
SHEET FOR STAFFING AND SALARIES**

<b>Department/Office:</b>
Human Resources & Safety
<b>Program:</b>
General Government

POSITION TITLE	STAFFING					
	Current Budget		Requested Budget		Proposed Budget	
	Grade/Monthly		Grade/Monthly		Grade/Monthly	
	Sal./Hr. Rate	No.	Sal./Hr. Rate	No.	Sal./Hr. Rate	No.
FULL TIME						
Director	19	1.00	19	1.00	19	1.00
Recruitment/Retention Coord.	9	1.00	9	1.00	9	1.00
PART TIME						
HR Admin. Asst	8	0.80	8	0.80	8	0.80
TOTAL	XXX	2.80	XXX	2.80	XXX	2.80

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# DEPARTMENT OF INFORMATION SYSTEMS

## Department Head

Matthew Schroeder

## Major Activities

The Department is responsible for the coordination of systems development; implementation and operation of the City's automated information systems; the maintenance and operation of the City's VoIP (Voice over IP) phone system; and the maintenance of the Audio/Video system in the Council Chambers. Beginning in 2026, the IS Department will transition from operating as an internal service fund to being part of the General Fund.

## Operating Budget Information/Number of Employees

	2024 * Actual *	2025 * Budget "	2026 Requested	% Increase	2026 Proposed	% Increase
Operating Budget	\$ 742,016	\$ 801,270	\$ 820,910	2.45%	\$ 820,910	2.45%
No. of Employees (FTE)	5	5	5	0.00%	5	0%

*\* The 2024 actual and 2025 budget amounts are recorded in the Internal Service Fund. Beginning in 2026, the budget will be reflected in the General Fund \**

## Budget Adjustments

### Increases (Decreases) to Expenditures Requested

Mayor Proposed \$ -

### Mayor's Comments:

None

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**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Information Systems	<b>Budget:</b> Information Systems
<b>Program:</b> General Government	<b>Submitted by:</b> Matthew Schroeder

**Goals/Responsibilities:**

Coordinate systems development, implementation and operation of the City's automated information systems including telephones. Assist the Common Council in setting priorities for coordinated systems applications and operations within City departments. Recommend software applications and hardware for all City departments.

**Activities:**

Work with end user departments to coordinate needs, requests and timing of information technology projects. Direct the operation of the City's network, servers, phone system, security system and broadcast camera system utilizing current technology practices. Research and implement systems as required by end user departments. Design and develop systems and integrations between systems. Acquire and oversee programming services, hardware, software, security, authentication and authorization. Remain knowledgeable of new systems, equipment and technologies.

**2025 Accomplishments:**

- System Security
  - Implemented Duo for multi-factor authentication for all users, adding protection for our most vulnerable authentication points. Supported by the State and Local Cybersecurity Grant (SLCGP).
  - Successfully completed IT security audits for financials, CJIS, and PCI compliance.
  - Started work on improving and updating our business continuity and disaster recover plans. Work will continue into 2026.
  - Promoted positive cybersecurity behavior to staff through several forms of training and messaging.
  - Managed several major system upgrades to stay on supported versions of software and hardware.
- ERP Systems
  - Assisted Finance and Community Development Departments with the implementation of Ascent for Land Records Management and Property Tax processing and collection. Integrated the Ascent system with our Central Square ERP system, and our Marketdrive Assessment system. This process began in 2024.
  - Started the migration of Central Square Naviline ERP system to their cloud hosted version. Implementation expected to be completed in 2026.
- Infrastructure and Devices
  - Completed replacement of end-of-life switches and wireless access points. Replaced approximately 50% of devices.
  - Completed replacement of many end-of-life door controllers and cameras. More planned for 2026.
  - Eliminated the Citrix platform and thin clients due to lack of positive ROI. Replaced all thin clients with Windows devices.
  - Completed transition to Windows 11. Replaced approximately 40% of endpoints with new hardware and upgraded 20% of endpoints to Windows 11.
  - Replaced approximately 50% of our cellular devices (phones, tablets, hotspots).
  - Implemented the Airtime conferencing platform in most meeting rooms and implemented several other enhancements to meeting spaces.
  - Completed fiber installation to Oak Hill Cemetery, the Chapel at Oak Hill, Washington Park, and one traffic cabinet. Eliminated an ISP at both locations and implemented additional security devices.
  - Replaced leased print devices with new devices. Added follow-me printing and driver management software.
  - Replaced storage devices at the disaster recover data center. Replaced primary virtualization software to reduce costs and update systems.
- Customer Service
  - Assisted Police Department with replacing in-car video recorders with a new system from Axon.
  - Assisted Police Department with planning and installing technology to support the new garage.
  - Assisted Fire and Police Departments with several desk moves to support major remodeling projects.
  - Assisted GIS Department with a major upgrade to the ArcGIS platform.
  - Assisted Public Works with implementation of a new fleet management system.
  - Continued to provide support for all city staff and worked with departments on several smaller projects.
- Miscellaneous
  - Director Schroeder successfully completed the Leadership Fox Cities training class.
  - Assisted Fire and Public Works Departments with the planning of the Fire Station 31 remodel project.
  - Performed large clean up and organization of spare parts and tools to support the Employee Clinic moving into part of our department's space to support the remodel of Fire Station 31.
  - Assisted HR Department with updates to several policies.

**2026 Goals/Plans:**

- System Security
  - Implement several new security systems, including management for UPS and switch gear, identity management system, password management system, and IT documentation system.
  - Continue implementation of Duo for multi-factor authentication. Continue to consolidate authentication of systems to simplify logins for users.

**CITY OF NEENAH  
2025 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Information Systems	<b>Budget:</b> Information Systems
<b>Program:</b> Internal Service	<b>Submitted by:</b> Matthew Schroeder

- Improve disaster recovery and business continuity plans. Improve systems documentation.
- Review and implement additional security measures to ensure compliance with new CJIS regulations.
- Continue to work towards CIS Critical Controls G2 level.
- Continue to manage major system upgrades to stay on supported versions of software and hardware.
- ERP Systems
  - Complete migration of Central Square Naviline platform to their cloud hosted version.
  - Complete the decommissioning of the IBM iSeries platform.
  - Assist Clerks office with implementation of a new meetings platform.
- Infrastructure and Devices
  - Coordinate and implement a new phone system for all departments.
  - Install a new air conditioning system at the Police Department to prevent overheating in the wiring closet. Increase monitoring capabilities of all air conditioners.
  - Replace aging endpoints for several users. Currently estimating 10% of endpoints.
  - Replace end of life hardware, including primary firewalls, several small servers, cameras, and power distribution units.
  - Continue to expand the city's fiber network. Currently planning to add routes to Arrowhead Park, Cecil Street Garage, Southview Park, Kimberly Point Lighthouse, additional strands to Police, and several traffic cabinets. Perform an audit of all city-owned fiber to identify potential issues, update documentation, and assist with future planning.
- Customer Service
  - Assist Fire and Public Works Departments with technology needs for the Fire Station 31 remodel.
  - Improve end user self-help options and documentation.
  - Continue to provide support for all city staff and work with departments on any projects with a technology impact.
- Miscellaneous
  - Complete the decommissioning of the Lotus Notes platform.
  - Implement a new on-call process to provide improved off-hours support.
  - Transition responsibilities and bring on a new staff member, with the expected retirement of a long-time employee.

**Major Increases (Decreases) in 2026 Budget:**

Beginning in 2026, the IS Department will transition from operating as an internal service fund to being part of the General Fund. This change aligns IS with other administrative departments—such as Legal, Finance, and Human Resources—which are already included in the General Fund. As a result, departments within the General Fund will no longer be charged for IS services. Only Utilities, Municipal Court, and Neenah-Menasha Fire Rescue will continue to receive an IS services charge.

***Salaries/Health Insurance/Fringes:***

Increased to support expected wage increases.

***Small Computer Hardware (0347):***

Previously, each department budgeted an amount for small computer hardware to replace items such as monitors, keyboards, mice and cables. In 2026, we are removing the amount budgeted for each department and centralizing this cost to just Information Systems' budget. This cumulative cost will then be split to each department as part of their IS Service Fee (0255). Overall cost should remain neutral; this is just being allocated differently than in the past. This will simplify our budgeting process and minimize management overhead for maintaining spare parts and ordering replacements for low-cost items.

***On-Call Phone:***

Increased Cellular budget to support an on-call phone.

***Printer Leases:***

Anticipating 15% increase to printer leases with a new printer lease contract.

***Minor changes of note:***

Moved membership fees for Wiscnet out of Internet Access Services (0263), and into Dues and Memberships (0207). Increased Internet Access Services (0263) to support additional backup internet connections. Moved vendor support hours from Outside Software Services (0235) to Outside Services (0236). Projected increase in pole rental fees in Rental (0251). Increase Office Supplies (0301) to help cover additional tools. General increases to Building Maintenance and Utilities for supporting the Backup Data Center at Fire 31.

**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b>INFORMATION SYSTEMS</b>								
<b><u>OPERATIONS (1701-708)</u></b>								
0101	Salaries	0	0	0	0	432,610	432,610	
0110	Health Insurance	0	0	0	0	96,250	96,250	
0111	Fringes	0	0	0	0	76,130	76,130	
0115	Schools/Seminars/Training	0	0	0	0	7,500	7,500	
0123	Auto Allowance	0	0	0	0	450	450	
0203	Postage	0	0	0	0	50	50	
0207	Dues & Memberships	0	0	0	0	2,300	2,300	
0210	Maint of Hardware	0	0	0	0	15,000	15,000	
0218	Maint of Software	0	0	0	0	29,100	29,100	
0227	Cellular Telephone	0	0	0	0	2,000	2,000	
0235	Outside Software Services	0	0	0	0	15,000	15,000	
0236	Outside Services	0	0	0	0	18,000	18,000	
0251	Rental	0	0	0	0	5,000	5,000	
0254	Printer / Copies	0	0	0	0	35,000	35,000	
0263	Internet Access Services	0	0	0	0	14,500	14,500	
0301	Office Supplies	0	0	0	0	1,000	1,000	
0347	Small Computer Hardware	0	0	0	0	30,000	30,000	
	<b>OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>779,890</b>	<b>779,890</b>	<b>779,890</b>
<hr/>								
<b><u>TRAINING/REDUNDANT DATA (1710-708)</u></b>								
0214	Maintenance of Buildings	0	0	0	0	3,500	3,500	
0222	Electricity	0	0	0	0	4,800	4,800	
0223	Natural Gas	0	0	0	0	2,000	2,000	
0224	Water & Sewer	0	0	0	0	330	330	
0225	Commercial Dumpster	0	0	0	0	50	50	
0226	Storm Water	0	0	0	0	340	340	
	<b>TRAINING/REDUNDANT DATA</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,020</b>	<b>11,020</b>	<b>11,020</b>
<hr/>								
<b><u>CAPITAL OUTLAY (1781-708)</u></b>								
8114	Computer Software Outlay	0	0	0	0	10,000	10,000	
8115	Computer Hardware Outlay	0	0	0	0	20,000	20,000	
	<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<hr/>								
<b>INFORMATION SYSTEMS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>820,910</b>	<b>820,910</b>	<b>820,910</b>
Percent Budget Change								<b>0.00%</b>

**CITY OF NEENAH  
2026 OPERATING  
BUDGET SUPPLEMENTARY DETAIL  
SHEET FOR STAFFING AND SALARIES**

<b>Department/Office:</b> Information Systems
<b>Program:</b> General Government

POSITION TITLE	STAFFING					
	Current Budget		Requested Budget		Proposed Budget	
	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.
FULL TIME						
Director	19	1.00	19	1.00	19	1.00
Network Administrator	13	1.00	13	1.00	13	1.00
Programmer/Analyst	12	2.00	12	2.00	12	2.00
PC/Network Specialist	9	<u>1.00</u>	9	<u>1.00</u>	9	<u>1.00</u>
TOTAL	XXX	5.00	XXX	5.00	XXX	5.00

# MUNICIPAL ADMINISTRATION BUILDING

**Department Head**

# Gerry Kaiser

## Major Activities

The Department is responsible for the operation and maintenance of the City Administration Building (City Hall). This includes all building and grounds upkeep, utilities, cleaning, janitorial and furnishings.

### Operating Budget Information/Number of Employees

	2024 Actual	2025 Budget	2026 Requested	% Increase	2026 Proposed	% Increase
Operating Budget	\$ 290,835	\$ 366,210	\$ 366,330	0.03%	\$ 366,330	0.03%

No. of Employees (FTE) *	0.95	1.85	1.85	0.00%	1.85	0.00%
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\* There are 2 full time employees in this department, however this includes 5% of the personnel services costs for both the Building Manager and the Custodian allocated to the Public Library budget. Additionally, 5% of the Custodian's personnel services costs are allocated to the Police budget.

### **Budget Adjustments**

### Increases (Decreases) to Expenditures Requested

<b>Mayor Proposed</b>	<b>\$</b>	<b>-</b>
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Mayor's Comments:

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**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Public Works	<b>Budget:</b> Municipal Building Operations
<b>Program:</b> General Government	<b>Submitted by:</b> Gerry Kaiser

**Municipal Building  
(010-1801)**

**Goals/Responsibilities:**

Maintain and repair the City Administration Building and provide technical advice for other City buildings. Contract for centralized purchases of common custodial services and maintenance supplies. Inspect and maintain mechanical equipment.

**2025 Accomplishments:**

- Completed HVAC system upgrade for the second floor.
- Addressed substantial crack in storm drainpipe.
- Continued arrangements to record Common Council meetings.

**2026 Goals/Plans:**

- Continue addressing handicapped accessibility issues.
- Complete projects identified in the capital improvement program.

**Major Increases (Decreases) in 2026 Adopted Budget:**

- Reduced Telephone budget.

**Training Center/Redundant Data Center  
(010-1802)**

**Goals/Responsibilities:**

Maintain and repair the Training Center/Redundant Data Center located in Fire Station 31 in coordination with NMFR and the Health Clinic.

**2025 Accomplishments:**

- Maintained facility.

**2026 Goals/Plans:**

- Maintain facility.
- Continue to coordinate maintenance of Training Center with Information Systems and Neenah-Menasha Fire Rescue.

**Major Increases (Decreases) in 2026 Budget:** None. Maintained budget levels as typical even though the Fire 31 remodel should reduce most costs assigned to this budget.

**Monument Maintenance  
(010-1803)**

**Goals/Responsibilities:**

Maintain and repair the City's monuments, including the Clock Tower and streetscape sculptures.

**2025 Accomplishments:**

- Maintained items as appropriate.

**2026 Goals/Plans:**

- Maintain items as appropriate.

**Major Increases (Decreases) in 2026 Budget:** None

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Public Works	<b>Budget:</b> Municipal Building Operations
<b>Program:</b> General Government	<b>Submitted by:</b> Gerry Kaiser

**Capital Outlay**  
**(010-1881)**

**Goals/Responsibilities:**

Purchase furniture and other equipment as needed to maintain an efficient and ergonomic work environment.

**2025 Accomplishments:**

- Purchased furniture and equipment as per budget.

**2026 Goals/Plans:**

- Purchase equipment as per budget.

**Major Increases (Decreases) in 2026 Budget:** None

**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b>MUNICIPAL BUILDING</b>								
<b><u>OPERATIONS (1801-709)</u></b>								
0101	Salaries	87,075	105,690	71,174	100,670	104,450	104,450	
0110	Health Insurance	12,760	37,620	28,260	37,620	30,160	30,160	
0111	Fringes	14,021	22,190	14,943	21,160	21,570	21,570	
0213	Maint of Motor Vehicles	5	0	26	30	0	0	
0214	Maintenance of Buildings	39,199	32,000	28,050	32,000	32,000	32,000	
0216	Maint of Operating Equip	0	2,000	1,061	2,000	2,000	2,000	
0219	Maintenance of Land	1,994	0	0	0	0	0	
0221	Telephone	7,888	11,000	5,224	7,000	8,000	8,000	
0222	Electricity	51,087	59,000	36,913	59,000	62,000	62,000	
0223	Natural Gas	6,088	16,000	7,182	16,000	16,800	16,800	
0224	Water & Sewer	3,465	3,700	5,877	8,000	8,710	8,710	
0225	Commercial Dumpster	1,039	1,100	808	1,100	1,100	1,100	
0226	Storm Water	1,470	1,540	1,181	1,580	1,660	1,660	
0227	Cellular Telephone	268	0	388	640	980	980	
0236	Outside Services	20,156	16,000	14,303	16,000	17,000	17,000	
0237	Pest Control	1,102	1,000	1,041	1,050	1,000	1,000	
0293	Maint of Motor Veh/Fleet	2,543	3,130	2,348	3,130	3,120	3,120	
0294	Oil and Fluids/Fleet	76	0	0	0	0	0	
0301	Office Supplies	105	100	0	100	100	100	
0302	Inhouse Printing	0	10	0	0	0	0	
0306	Cleaning/Janitor Supplies	6,592	9,000	4,113	9,000	9,000	9,000	
0310	Gasoline & Oil	2,034	2,100	1,508	2,100	2,140	2,140	
0313	Vehicle Maint Supplies	0	50	0	0	0	0	
0314	Building Maint. Supplies	997	4,000	3,301	4,000	4,000	4,000	
0315	Land Maintenance Supplies	572	1,000	0	1,000	1,000	1,000	
0316	Equip. Maint. Supplies	69	300	0	300	300	300	
0319	Safety Supplies	0	2,000	0	2,000	2,000	2,000	
0320	Small Tools	1,758	2,500	835	2,500	2,500	2,500	
0333	All Other Supplies	2,454	2,500	2,070	2,500	2,500	2,500	
0344	Small Equipment	0	1,000	952	1,000	1,000	1,000	
0345	Shop Supplies	1,059	1,000	792	1,000	1,000	1,000	
	<b>OPERATIONS</b>	<b>265,876</b>	<b>337,530</b>	<b>232,350</b>	<b>332,480</b>	<b>336,090</b>	<b>336,090</b>	<b>(1,440)</b>
<b><u>TRAINING/REDUNDANT DATA (1802-709)</u></b>								
0214	Maintenance of Buildings	1,783	3,000	1,236	3,000	3,000	3,000	
0216	Maint of Operating Equip	0	200	0	200	200	200	
0219	Maintenance of Land	0	150	0	150	150	150	
0222	Electricity	4,391	4,500	3,022	4,500	4,730	4,730	
0223	Natural Gas	1,338	1,900	1,018	1,900	2,000	2,000	
0224	Water & Sewer	297	320	195	320	350	350	
0225	Commercial Dumpster	38	40	29	40	40	40	
0226	Storm Water	296	260	238	320	340	340	
0236	Outside Services	1,971	1,400	1,453	1,460	1,400	1,400	
0237	Pest Control	129	120	60	120	120	120	
0306	Cleaning/Janitor Supplies	389	300	0	300	300	300	
0314	Building Maint. Supplies	481	100	0	100	100	100	
0333	All Other Supplies	42	50	0	50	50	50	
	<b>TRAINING/REDUNDANT DATA</b>	<b>11,155</b>	<b>12,340</b>	<b>7,251</b>	<b>12,460</b>	<b>12,780</b>	<b>12,780</b>	<b>440</b>

**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b><u>MONUMENT MAINTENANCE (1803-709)</u></b>								
0102	Hourly Wages	0	0	99	100	0	0	
0111	Fringes	0	0	21	30	0	0	
0222	Electricity	2,349	2,150	1,267	2,150	2,260	2,260	
0226	Storm Water	84	90	68	90	100	100	
0236	Outside Services	4,421	7,000	8,767	8,770	8,000	8,000	
0333	All Other Supplies	0	100	0	100	100	100	
	<b>MONUMENT MAINTENANCE</b>	<b>6,854</b>	<b>9,340</b>	<b>10,222</b>	<b>11,240</b>	<b>10,460</b>	<b>10,460</b>	<b>1,120</b>
<b><u>CAPITAL OUTLAY (1881-709)</u></b>								
8108	Office Furniture & Equip.	4,615	5,000	2,613	5,000	5,000	5,000	
8133	All Other Equipment	2,335	2,000	133	2,000	2,000	2,000	
	<b>CAPITAL OUTLAY</b>	<b>6,950</b>	<b>7,000</b>	<b>2,746</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>0</b>
<b>MUNICIPAL BUILDING</b>		<b>290,835</b>	<b>366,210</b>	<b>252,569</b>	<b>363,180</b>	<b>366,330</b>	<b>366,330</b>	<b>120</b>
Percent Budget Change								<b>0.03%</b>

**CITY OF NEENAH  
2026 OPERATING  
BUDGET SUPPLEMENTARY DETAIL  
SHEET FOR STAFFING AND SALARIES**

<b>Department/Office:</b>
Public Works/Municipal Building
<b>Program:</b>
General Government

POSITION TITLE	STAFFING					
	Current Budget		Requested Budget		Proposed Budget	
	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.
FULL TIME						
Buildings Manager	11	0.95	11	0.95	11	0.95
Building Custodian	7	0.90	7	0.90	7	0.90
TOTAL	XXX	1.85	XXX	1.85	XXX	1.85

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## NEENAH POLICE DEPARTMENT

**Department Head**

# Aaron Olson

## Major Activities

The Police Department is committed to the City's goal of enhancing the quality of life in Neenah. We provide the historical core functions of policing - protecting lives and property - and add an emphasis on protecting rights, as well. Our operating philosophy recognizes our reliance upon community participation and interaction. Our operating philosophy recognizes our reliance upon community participation and interaction. Most of our programs are community partnerships. Our primary services include neighborhood policing, crime prevention, criminal investigation, traffic and pedestrian safety, and order maintenance. Supporting programs and services include animal control, nuisance abatement, neighborhood watch, "Charlie Check-First", school crossing guards, school liaison officers, honor guard, and many others. We staff a full-time crime prevention officer, a drug enforcement officer, two school liaison officers, a training officer, traffic safety officer, behavioral health officer, on-call emergency response and tactical teams, and an investigative team, as well as many other specialty assignments.

### Operating Budget Information/Number of Employees

	2024 Actual	2025 Budget	2026 Requested	% Increase	2026 Proposed	% Increase
Operating Budget	\$ 8,122,434	\$ 8,661,350	\$ 8,503,410	-1.82%	\$ 8,488,410	-2.00%

No. of Employees (FTE) *	57.20	54.58	54.58	0%	54.58	0%
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\* Not included in this total is 1 Investigator and 1 Traffic Safety Officer. These 2 positions have been frozen for the current Union contract.

### **Budget Adjustments**

### **Increases (Decreases) to Expenditures Requested**

<b><u>Mayor Proposed</u></b>	<b>\$ (15,000)</b>
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**Mayor's Comments:**

After compiling budget requests from all departments and reviewing the impact on the budget as a whole, I asked the Police Department to identify specific reductions in their line item budgets to assist in balancing the 2026 budget. As a result, I am recommending a \$15,000 reduction from the Police Operations budget. The line item breakdown is listed below:

Training	\$	(3,000)
Maintenance of Buildings		(3,000)
Clothing Allowance		(3,000)
Janitor Supplies		(1,000)
Employee Wellness		(3,000)
Safety Supplies		(2,000)
<b>Total</b>	<b>\$</b>	<b>(15,000)</b>

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**CITY OF NEENAH  
2026 OPERATING BUDGET REQUEST  
PROGRAM COMMENTS**

<b>Department/Office:</b> Police	<b>Budget:</b> Police Operations
<b>Program:</b> Public Safety	<b>Submitted by:</b> Aaron L. Olson

**Goals/Responsibilities**

We are Neenah's Guardians. We keep our community safe; while respecting the rights and dignity of every person we have contact with, whether victim, witness or suspect. The two major emphases of our department are: to treat all people with dignity and respect and to have out-of-squad-car experiences with our community.

**Activities**

In 2025, the Neenah Police Department hired three new patrol officers, two new Community Service Aides, an Executive Assistant, Code Enforcement Specialist, and added a CSA Supervisor.

Most of our regular activities can be divided into four primary categories:

***Crime Control***

- Respond to and stop active criminal activity
- Investigate and document past crimes
- Make criminal arrests and referrals
- Provide courtroom testimony
- Present crime prevention strategies
- Conduct security surveys
- Engage in preventive patrols
- Educate public about crimes/criminals/trends
- Post requests for information on social media
- Assist other agencies in crime responses
- Train employees
- Maintain approved force options

***Traffic Safety***

- Investigate and document traffic collisions
- Correct traffic hazards
- Respond to traffic complaints
- Monitor/reduce speeds
- Control drunken driving
- Issue traffic citations and warnings
- Engage in high-visibility patrols
- Educate the public about traffic safety
- Confirm driver license status
- Provide traffic direction
- Conduct focused traffic initiatives
- Conduct speed surveys
- Share data with City Traffic Engineer

***Quality-of-Life Maintenance***

- Resolve neighbor disputes
- Provide stand-by services
- Conduct vacation checks
- Enforce miscellaneous ordinance violations
- Unlock vehicles
- Conduct animal control activities
- Manage nuisance abatement program
- Enforce parking violations
- Provide lost/found services

***Community Engagement***

- Promote department services to the public
- Maintain strong news media relations
- Conduct citizens' academies
- Present self-defense classes
- Maintain strong relations with schools, employers and community groups
- Participate in parades and special events
- Conduct station tours
- Participate in community events
- Maintain a vibrant social media presence
- Participate in classroom presentations

**CITY OF NEENAH  
2026 OPERATING BUDGET REQUEST  
PROGRAM COMMENTS**

<b>Department/Office:</b> Police	<b>Budget:</b> Police Operations
<b>Program:</b> Public Safety	<b>Submitted by:</b> Aaron L. Olson

**2025 Accomplishments (January to August 2025)**

We have continued our efforts to initiate “out-of-squad” contacts that provide friendly, high-visibility connections with citizens.

Other accomplishments over the past year include the following:

- Created and hosted our own Citizen's Police Academy to help our citizens understand law enforcement procedures and policies
- Started a Chaplain's program
- Finished storage shed to house PD equipment and free up space for other departments in City storage facilities
- Finished phase II of patrol room, patrol supervisor offices, and miscellaneous internal offices
- Finished phase III of office upgrades to create a more efficient work environment in our records area and the Chief's conference room
- Added a CSA supervisor
- Continued to enhance the Department's employee wellness program
- Utilized the Meridian Rapid Defense Barrier System to help protect our community during special events and added events to attend/protect including the Farmer's Market, afternoon and evening concerts
- Continued researching the history of the Neenah Police Department
- Continued to enhance the Department's mentorship program
- Participated in the annual Police Lights of Christmas events
- Continued participation in the Wisconsin's Law Enforcement Death Response (LEDR) Team
- Played a leadership role in the Special Olympics, Rotary, Leadership Fox Cities, YMCA, Fox Valley Tech Criminal Justice Advisory Board, Youth Go and Friendship Place
- Participated in all Child Abduction Review Team (CART) meetings/tabletops, Child Death Review Team meetings, Child Abduction Response Team meetings, Tri-County Sexual Assault Review Team and Internet Crime Against Children Task Force (ICAC) and many more teams and committees
- Worked to enhance our Wisconsin Incident Based Reporting (WIBRS) compliancy
- Worked to enhance our partnership with the Neenah Animal Shelter
- Participated in city-wide emergency operations training
- Streamlined report process to make it more time efficient, which is an ongoing task
- Conducted forensics interviews and participated in statewide peer reviews
- Improved the Department's lost and found program
- Further enhanced the Crime Analyst position to track and analyze crime trends
- Solicited feedback from citizens
- Continued to conduct thorough use-of-force investigations
- Improved our bias training
- Hosted Neenah's Night Out (8/5/2025)
- Participated in active shooter training with other local law enforcement agencies
- Hired three new police officers and sent one of them to the Police Academy
- Hired two new Community Service Aides
- Continued our voluntary fitness incentive challenge program
- Completed a complete internal audit of our evidence facilities, which resulted in 100% accuracy
- Continued to diversify our social media outreach
- Conducted numerous traffic initiatives, educating motorists and pedestrians on traffic laws and safety.
- Sent one supervisor to the Wisconsin Command College
- Sent one supervisor to FBI National Academy
- Sent employees to various training courses and seminars to enhance their skills and knowledge
- Maintained our accreditation status
- Hosted first outside training conference in the training center in exchange for free spots in conference
- Added two more Hybrid squads to fleet to decrease fuel costs and decrease carbon footprint

**CITY OF NEENAH  
2026 OPERATING BUDGET REQUEST  
SUPPLEMENTARY DETAIL WORKSHEET FOR  
GENERAL EXPENSE & CAPITAL OUTLAY**

<b>Department/Office:</b> Police	<b>Budget:</b> Police Operations
<b>Program:</b> Public Safety	<b>Submitted by:</b> Aaron L. Olson

**2026 Goals/Plans**

- Continue to build on our Neighborhood Policing strategy
- Train additional officers on bike patrol
- Send one supervisor to the Wisconsin Command College
- Send two supervisors to the Leading Police Organization school (LPO)
- Send one member to Leadership Fox Cities
- Continue to enhance our Citizen's Police Academy to help our citizens understand law enforcement procedures and policies
- Keep expenses at or below median for municipalities with a population of 17,500-30,000
- Add two more marked hybrid squads to fleet to save fuel and decrease carbon emissions
- Replace and update locker rooms

**Major Increases (Decreases) in 2026 Budget Request:**

Overall decrease of \$164,210 from the 2025 budget – main factors attributable to this decrease are:

- \$12,500 decrease in Overtime (0104) due to no retirements projected and anticipating being at full staff
- \$6,000 decrease in Training (0115) due to less new hires and additional \$3,000 decrease Mayor recommendation
- \$3,000 decrease in Clothing Allowance (0117) per Mayor recommendation
- \$3,000 decrease in Maintenance of Buildings (0214) per Mayor recommendation
- \$8,270 increase in Electricity (0222) due to the new shed and estimated overbudget in 2025
- \$5,690 increase in Cellular Telephones (0227) per Information Technology Department
- \$10,400 increase in Outside Services (0236) due to contracted employees and services
- \$1,000 decrease in Janitor Supplies (0306) per Mayor recommendation
- \$2,000 decrease in Safety Supplies (0319) per Mayor recommendation
- \$9,000 decrease in Small Equipment (0344) due to training center being complete
- \$3,000 decrease in Employee Wellness (0350) per Mayor recommendation
- In addition, the Information Services (IS) expense decreased by \$221,400 to \$0. Beginning in 2026, the IS Department will transition from operating as an internal service fund to being part of the General Fund. This change aligns IS with other administrative departments—such as Legal, Finance, and Human Resources—which are already included in the General Fund. As a result, departments within the General Fund will no longer be charged for IS services. Only Utilities, Municipal Court, and Neenah-Menasha Fire Rescue will continue to receive an IS services charge.

**CITY OF NEENAH  
2026 OPERATING BUDGET REQUEST  
SUPPLEMENTARY DETAIL WORKSHEET FOR  
GENERAL EXPENSE & CAPITAL OUTLAY**

<b>Department/Office:</b> Police	<b>Budget:</b> Police Capital Outlay
<b>Program:</b> Public Safety	<b>Submitted by:</b> Aaron L. Olson

<b>Object Code No.</b>	<b>Description and Justification</b>	<b>Detail Amounts Within Object</b>	<b>Total of Object Code</b>
8108	<b><u>Office Furniture and Equipment</u></b>  <u>Office Furniture Replacement</u> Replacement of chairs, tables, and desks as necessary	\$5,000	\$5,000
8113	<b><u>Communication Equipment</u></b>  One New Portable Radio	\$7,000	\$7,000
8133	<b><u>All Other Equipment</u></b>  <u>Batshields (Patrol) x2</u> Replace two expired patrol based ballistic shields, \$3,250 each  <u>Squad Cameras x10</u> Replacing old devices, \$600 each  <u>Rifles x4</u> Replacing older weapon platforms, \$1,400 each  <u>Laser Device (Handheld Speed Measurement)</u> Replacing one older measurement unit, \$1,600 each  <u>Facial Recognition Software</u> Investigative tool only uses jail booking photographs - 1 year subscription	\$6,500  \$6,000  \$5,600  \$1,600  \$4,000	\$23,700

**CITY OF NEENAH  
2026 OPERATING BUDGET REQUEST  
PROGRAM COMMENTS**

<b>Department/Office:</b> Police	<b>Budget:</b> Police Firing Range
<b>Program:</b> Public Safety	<b>Submitted by:</b> Aaron L. Olson

**POLICE FIRING RANGE (2103-711)**

**Goals/Responsibilities**

Our firing range budget provides for use-of-force training in firearms, less lethal weapons and other defensive tools. Our officers are trained to State standards and industry best practices to handle a full spectrum of force incidents, including active shooters. Many of our employees are also involved in training students at Fox Valley Technical College. We are recognized as a leading training agency in the state by the Department of Justice Training and Standards Bureau.

**Activities**

- Range dry-fire exercises
- Reloading and malfunction drills
- Simulation (non-lethal training ammunition) exercises (marking cartridges)
- SIRT training (non-live fire that uses lasers to identify shot placement)
- Scenario and isolation exercises
- Active shooter team responses, including inter-departmental training
- Moving target drills
- Movement and cover exercises
- Less-lethal force and changing force drills
- Hostage rescue tactics training

**2025 Accomplishments**

- Maintained 100% compliance with State of Wisconsin Handgun Standards
- Hosted our first training conference
- Continued to implement Micro Red Dot Sight (MRDS) program for duty use of handguns
- Completed range squad training

**2026 Goals/Plans**

- Maintain 100% compliance with State of Wisconsin Handgun Standards
- Maintain 24+ hours of continued training for all sworn members
- Continue to transition officers to Micro Red Dot Sight (MRDS) system on their handguns
- Utilize a vehicle in the new range for officer shooting/fighting around vehicles quarterly shoot

**Major Increases/Decreases in 2026 Budget Request**

Overall decrease of \$15,010 from the 2025 budget – main factors attributable to this decrease are:

- \$7,000 decrease to Targets & Ammunition (0239) due to lower need of targets
- \$15,510 decrease to All Other Supplies (0333) due to Firing Range being completed

**CITY OF NEENAH  
2026 OPERATING BUDGET REQUEST  
PROGRAM COMMENTS**

<b>Department/Office:</b> Police	<b>Budget:</b> School Liaison Program
<b>Program:</b> Public Safety	<b>Submitted by:</b> Aaron L. Olson

**SCHOOL LIAISON PROGRAM (2104-711)**

**Goals/Responsibilities:**

The School Resource Officer (SRO) program is our strongest partnership program. It provides educational and preventive opportunities for our children that reduce their involvement in drugs, gangs, and crime. It also works to identify and prevent crimes against children. Our SRO program is perhaps our most successful community program within the department.

**Activities:**

- Conduct daily patrols in and around schools
- Give classroom presentations
- Investigate and document crimes
- Act as juvenile law expert for the department
- Monitor and enforce truancy violations
- Participate in school board meetings as requested by the district
- Testify in expulsion hearings
- Provide security at school events/games
- Respond to reports of crimes/disturbances in schools
- Conduct parking lot checks and school parking enforcement
- Serve as a liaison between the police department, Neenah Joint School District and Winnebago County Human Services
- Welfare checks - work with school staff on mental health aspect for students
- Work with the Threat Assessment Team to streamline and modify the District's threat assessment process
- Continued to work on safety protocols for the District; "I Love You Guys" Foundation

**2025 Accomplishments: (These statistics are only from January to June 2025)**

- Responded to 285 calls for service around the schools and district during these months.
  - Of those 285 calls, SROs investigated or assisted with 13 sexual assault cases. These large investigations require advanced training and careful coordination with the school district and families.
- Issued 35 summons/citations to enforce various ordinance violations in the school district.
- Gave numerous presentations included a 4<sup>th</sup> amendment presentation to every 8<sup>th</sup> grader (~500 students), a sex crimes presentation to every 8<sup>th</sup> grader (~500 students), a responsibility safety talk (~246 kids) and numerous other smaller presentations.
- Provided law enforcement presence at school socials and community nights.
- Assisted Fox Crossing Police Department and the High School with spring graduation events.
- Contributed as members of the District Emergency Operations Planning Committee.
- Continued to develop professional relationships with new administrators in the district.
- Attended ALICE trainings to add a new level of safety to all schools in the district. They have been working on trying to incorporate this training in future safety planning.
- Investigated numerous tips from "Speak up - Speak Out" which required coordination with the school district's mental health coordinator.
- Began to implement new safety procedures for the school district including planning reunification exercises.
- Continued to attend other specialized SRO trainings and conferences around the state.
- Worked with the Threat Assessment Team to streamline and modify the district's threat assessment process.
- Worked with various other agencies who needed to meet with NJSD students.
- Started a new system putting a link on the student's Chromebook where they could request to meet with an SRO.
- Began vaping diversion education for all 4<sup>th</sup> graders.

**CITY OF NEENAH  
2026 OPERATING BUDGET REQUEST  
PROGRAM COMMENTS**

<b>Department/Office:</b> Police	<b>Budget:</b> School Liaison Program
<b>Program:</b> Public Safety	<b>Submitted by:</b> Aaron L. Olson

**2026 Goals/Plans:**

- Continue our excellent working relationship with the NJSD, including enhancing relationships with new staff and all students.
- Work to improve safety protocols and standards. This includes routine tabletop exercise and trainings. In addition, focus additional training on reunification and implementing new ideas gained from the ALICE training.
- Continue to stay consistent with state level SRO standards.
- Take a detailed and focused approach to a vape diversion program in the middle school.
- Implement and start utilizing a new "SROApp". This will allow SROs to better track their daily activities and allow the school district to see real time statistics.
- Implement new sextortion trainings to students in the middle school.
- Rotate between all elementary schools each day regarding spending time with staff and students in the morning hours.
- Track time usage on an SRO application.

**Major Increases/Decreases in 2026 Budget Request:**

- The Information Services (IS) expense decreased by \$13,200 to \$0. Beginning in 2026, the IS Department will transition from operating as an internal service fund to being part of the General Fund. This change aligns IS with other administrative departments—such as Legal, Finance, and Human Resources—which are already included in the General Fund. As a result, departments within the General Fund will no longer be charged for IS services. Only Utilities, Municipal Court, and Neenah-Menasha Fire Rescue will continue to receive an IS services charge.

**CITY OF NEENAH  
2026 OPERATING BUDGET REQUEST  
PROGRAM COMMENTS**

<b>Department/Office:</b> Police	<b>Budget:</b> Police Crossing Guards
<b>Program:</b> Public Safety	<b>Submitted by:</b> Aaron L. Olson

**POLICE CROSSING GUARDS (2105-711)**

**Goals/Responsibilities:**

The Crossing Guard Program manages the safe movement of pedestrian students before and after school through high-volume traffic locations.

**Activities:**

- Staff 14 regular locations twice per day
- Report traffic violations to patrol
- Tabulate number of children crossing at each location
- Review crossing patterns for justification of positions

**2025 Accomplishments:**

- Conducted hiring process for additional crossing guards
- Completed an evaluation for each crossing guard
- Trained several new crossing guards
- Continued with annual training of safely crossing children
- Recognized our members in 2025 for Crossing Guard Appreciation Week
- Maintained a pool of several alternate crossing guards to fill open shifts
- Successfully transferred leadership of the program from the Community Policing Liaison to the Community Service Supervisor

**2026 Goals/Plans:**

- Monitor traffic changes caused by detours, construction, etc. for impact on student safety
- Share information with the Public Works Director to identify crossing guard locations that should be created, eliminated, or adjusted.
- Work with the Public Works Director to make environmental changes with school crossing areas to make them safer and more efficient.
- Continue with annual evaluations for each crossing guard after the 2025-2026 school year
- Continue with annual training of safely crossing children

**Major Increases/Decreases in 2026 Budget Request:**

Overall decrease of \$19,160 from the 2025 budget – This reduction is primarily due to changes in the crossing guard program. After ongoing evaluation, it was determined that a reduction in the number of staffed crossing guard locations from 14 to 10 would be an appropriate change. Several key factors contributed to this change:

1. Recruitment and retention challenges affecting the ability to staff all locations.
2. Reassessment of crossing locations utilizing Safe Routes to School resources to ensure efficiency and safety.
3. Installation of new technology at several intersections, including traffic lights with audible crossing signals, which enhance pedestrian safety and reduce the need for manual crossing assistance.

A comprehensive evaluation of the program is planned for 2026 to ensure it continues to meet community needs effectively.



**CITY OF NEENAH  
2026 OPERATING BUDGET REQUEST  
PROGRAM COMMENTS**

<b>Department/Office:</b> Police	<b>Budget:</b> Code Enforcement
<b>Program:</b> Public Safety	<b>Submitted by:</b> Aaron L. Olson

**CODE ENFORCEMENT (2106-711)**

**Goals/Responsibilities:**

The purpose of this position is to provide general code enforcement functions and to administer and enforce municipal code pertaining to property maintenance and quality of life (i.e., junk and debris; junked, unlicensed, and improperly parked vehicles/trailers; signs; long grass; snow removal; vision clearance; dwelling maintenance; etc.). With these types of violations being one of the top complaints from citizens, it is essential to have a dedicated person to handle these types of complaints and to be proactive and address issues before they become bigger issues.

**Activities:**

- Plans and coordinates inspection work assignments and scheduling.
- Receives and investigates code enforcement complaints from members of the public, as well as other city officials.
- Proactively patrols looking for code enforcement violations, sometimes focusing on a specific type of violation or a specific area of the city.
- Educates residents, property owners and businesses on municipal code and works on gaining compliance for violations.
- Takes enforcement action as needed in the form of violation notices, administrative fees, municipal citations, and long form citations.
- Prepares citations for violations, issues citations to violators, and explains the citation and municipal court process. Inspects properties prior to court. Testifies in court about cases and the current state of defendants' properties.
- Works with other city officials and departments including sworn officers, the Department of Public Works, the Department of Community Development, city council, etc. regarding violations in the city.
- Fields questions from the public regarding municipal code.
- Assists the police department in miscellaneous duties as needed (i.e. traffic control, Excel/programming help, special projects).

**2025 Accomplishments:**

- In 2024, 2,084 total inspections were performed, and 518 new cases were. Additionally, 79% of code enforcement cases were closed without having to issue any fees or citations. So far in 2025, 276 inspections have been completed, 92 new cases have been started. The program has been complaint-based only since the beginning of the year due to the position not yet being filled.
- The Code Enforcement Standard Processes Guide continues to be updated, as needed.
- A new code enforcement specialist was hired as a replacement to their predecessor who was promoted to CSA Supervisor.

**2026 Goals/Plans:**

- Train the new code enforcement specialist to be able to take over the program.
- Continue to update the Code Enforcement Standard Process Guide, as needed.
- Work towards reducing the number of citizen complaints.
- Address repeat offender properties and keep closer tabs on them when there is no active case to ensure they do not get out of hand again.

**Major Increases/Decreases in 2026 Budget Request:**

- The Information Services (IS) expense decreased by \$9,400 to \$0. Beginning in 2026, the IS Department will transition from operating as an internal service fund to being part of the General Fund. This change aligns IS with other administrative departments—such as Legal, Finance, and Human Resources—which are already included in the General Fund. As a result, departments within the General Fund will no longer be charged for IS services. Only Utilities, Municipal Court, and Neenah-Menasha Fire Rescue will continue to receive an IS services charge.

**CITY OF NEENAH  
2026 OPERATING BUDGET REQUEST  
PROGRAM COMMENTS**

<b>Department/Office:</b> Police	<b>Budget:</b> CSA/Animal Control
<b>Program:</b> Public Safety	<b>Submitted by:</b> Aaron L. Olson

**CSA/ANIMAL CONTROL (2107-711)**

**Goals/Responsibilities:**

The Community Service Aide (CSA) program improves our ability to provide valued services to our community. CSA duties are limited to tasks that do not require a sworn officer. Additionally, we have found the CSA program is one of our best means of recruitment for sworn officer positions. We intend to grow the program and further enhance our recruitment ability for the future.

The CSA employees are also our parking enforcement officers, but those activities and associated costs are addressed under the parking budget.

**Activities:**

- Complete reports for non-criminal incidents
- Investigate and document animal complaints
- Enforce parking regulations
- Take lost/found property reports
- Manage found bike inventory
- Provide fingerprinting services, as needed
- Perform traffic control
- Assist at community events/parades
- Transport large property items to station
- Conduct vacation checks
- Enforce nuisance ordinances
- Assist disabled motorists

**2025 Accomplishments:**

- Provided more regularly scheduled coverage for parking enforcement and CSA staffing
- Became fully staffed
- The position of CSA Supervisor was added
- Focused on the standardization of CSA training
- Added an animal holding pen at the police department in an effort to reduce our costs with the Neenah Animal Shelter. Our current rate for reuniting animals brought to the PD with their owners is 78% since its inception in mid-April.

**2026 Goals/Plans:**

- Complete the update of the CSA Training manual
- Provide more standardization for CSA training
- Provide more training resources available to the CSAs, particularly to aid in the transition to patrolling on their own
- Continue to provide more regularly scheduled coverage for parking enforcement and CSA staffing
- Increase training to better prepare CSAs for future jobs in law enforcement

**Major Increases/Decreases in 2026 Budget Request:**

The overall increase of \$59,490 from the 2025 budget is primarily due to efforts to maintain salary competitiveness with comparable agencies.

**CITY OF NEENAH  
2026 OPERATING BUDGET REQUEST  
PROGRAM COMMENTS**

<b>Department/Office:</b> Police	<b>Budget:</b> K9 Program
<b>Program:</b> Public Safety	<b>Submitted by:</b> Aaron L. Olson

**K9 PROGRAM (2109-711)**

**Goals/Responsibilities:**

The K9 Program exists as an enhancement to the patrol effort. The K9 Program provides a unique tool for locating contraband, recovering evidence, controlling subjects and finding subjects.

**Activities:**

- Conduct drug searches during search warrant execution
- Conduct drug sniffs on traffic stops
- Conduct school searches
- Assist in clearing buildings and conducting large searches
- Participate in community events and public appearances
- Train with other K9 teams several times per month

**2025 Accomplishments:**

- Due to the passing of K9 Bobby in January of 2024 and the retirement of K9 Cam in May of 2024, there are no major accomplishments to list.
- Held K9 Handler process and working with two candidates to prepare one of them for this role

**2026 Goals/Plans:**

- Assign an officer to the position of K9 Handler
- Transition Patrol Lieutenant to K9 Unit Supervisor
- Organize an annual fundraising event

**Major Increases/Decreases in 2026 Budget Request:**

- The Information Services (IS) expense decreased by \$7,000 to \$0. Beginning in 2026, the IS Department will transition from operating as an internal service fund to being part of the General Fund. This change aligns IS with other administrative departments—such as Legal, Finance, and Human Resources—which are already included in the General Fund. As a result, departments within the General Fund will no longer be charged for IS services. Only Utilities, Municipal Court, and Neenah-Menasha Fire Rescue will continue to receive an IS services charge.

**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b>POLICE OPERATIONS/CAP. OUTLAY</b>								
<b><u>POLICE OPERATIONS (2101-711)</u></b>								
0101	Salaries	4,089,766	4,297,010	2,925,550	4,165,900	4,555,230	4,555,230	
0103	Temporary Wages	0	3,000	0	0	3,000	3,000	
0104	Overtime Wages	480,548	362,500	336,405	400,000	350,000	350,000	
0105	Reimbursement Wage/Fringe	(1,709)	(10,000)	(2,145)	(2,500)	(10,000)	(10,000)	
0106	FLSA Overtime Wages	2,391	3,000	0	0	0	0	
0108	Grant Overtime	0	10,000	0	2,500	10,000	10,000	
0110	Health Insurance	1,023,480	1,142,910	840,690	1,098,910	963,640	963,640	
0111	Fringes	1,241,526	1,261,120	874,829	1,234,190	1,288,940	1,288,940	
0112	Grant Fringes	0	2,500	0	630	2,500	2,500	
0115	Training	41,472	56,000	30,757	46,000	50,000	47,000	
0117	Clothing Allowance	22,923	23,500	15,064	23,500	20,000	17,000	
0120	Protective Vest Repl Fd	8,156	4,500	2,592	4,500	3,200	3,200	
0122	Travel Expenses	511	1,000	425	500	1,000	1,000	
0126	Department Awards	3,453	4,000	1,952	4,000	4,000	4,000	
0202	Outside Printing	4,374	2,000	364	2,000	2,000	2,000	
0203	Postage	2,027	2,000	1,679	2,000	2,100	2,100	
0207	Dues & Memberships	2,709	3,100	2,860	3,100	3,500	3,500	
0210	Maint of Computer Hardwre	301	1,350	0	500	1,350	1,350	
0212	Maint of Office Equipment	18	500	148	250	500	500	
0213	Maint of Motor Vehicles	23,815	18,500	16,443	18,500	16,000	16,000	
0214	Maint of Buildings	40,558	38,000	16,032	28,000	38,000	35,000	
0215	Maint of Radio Equipment	7,626	12,380	14,650	16,650	14,000	14,000	
0216	Maint of Operating Equip	797	1,000	533	750	1,000	1,000	
0218	Maint Of Software	1,272	6,760	471	6,760	1,680	1,680	
0219	Maintenance of Land	673	1,000	784	1,000	2,500	2,500	
0221	Telephone	5,491	5,410	3,998	5,410	5,410	5,410	
0222	Electricity	45,843	41,730	26,108	44,000	50,000	50,000	
0223	Natural Gas	12,721	21,400	8,786	15,000	21,400	21,400	
0224	Water & Sewer	4,088	5,720	2,869	3,700	5,860	5,860	
0225	Commercial Dumpster	1,614	1,600	1,258	1,700	1,750	1,750	
0226	Storm Water	2,429	2,600	1,958	2,610	2,730	2,730	
0227	Cellular Telephone	18,524	15,000	16,123	20,000	20,690	20,690	
0228	Other Communications/GPS	360	500	0	0	0	0	
0231	Care of Prisoners	8,542	10,000	3,962	5,000	9,000	9,000	
0235	Outside Software Services	15,392	7,200	4,266	7,200	7,260	7,260	
0236	Outside Services	37,902	21,600	24,557	30,000	32,000	32,000	
0237	Pest Control	318	500	104	300	500	500	
0254	Printer / Copies	7,743	8,300	5,152	8,300	0	0	
0255	IS Services / Internal	206,690	221,400	166,050	221,400	0	0	
0262	Public Relations/Services	5,837	5,000	4,817	5,000	6,000	6,000	
0293	Maint Of Motor Veh/Fleet	16,113	19,480	14,610	19,480	19,700	19,700	
0294	Oil and Fluids/Fleet	1,744	0	0	0	0	0	
0301	Office Supplies	6,045	9,000	3,629	7,000	7,500	7,500	
0302	Inhouse Printing	47	0	0	0	0	0	

**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b>POLICE OPERATIONS/CAP. OUTLAY (cont.)</b>								
0303	Computer Operation Suppli	454	0	0	0	0	0	
0306	Cleaning/Janitor Supplies	8,433	10,500	4,587	9,000	10,000	9,000	
0308	Books and Periodicals	97	20	0	0	0	0	
0310	Gasoline & Oil	56,759	60,800	39,858	55,000	60,800	60,800	
0319	Safety Supplies	13,037	19,640	11,270	19,640	19,640	17,640	
0320	Small Tools	1,525	1,500	1,026	1,500	1,500	1,500	
0326	Photography Supplies	2,025	2,100	700	700	2,100	2,100	
0333	All Other Supplies	6,889	7,000	4,286	7,000	7,000	7,000	
0344	Small Equipment	13,397	15,000	840	6,000	6,000	6,000	
0347	Small Computer Hardware	3,936	9,560	4,936	4,940	0	0	
0348	Bike Patrol	423	1,000	0	250	1,000	1,000	
0349	Neighborhood Policing	1,131	1,500	0	1,500	1,500	1,500	
0350	Employee Wellness	11,213	15,000	9,673	9,680	15,000	12,000	
0351	Evidence Room	0	3,500	1,948	3,500	3,500	3,500	
0352	Citizens Police Academy	0	3,000	1,632	3,000	3,000	3,000	
0353	Promotional Networking	0	1,000	991	1,000	1,000	1,000	
	<b>POLICE OPERATIONS</b>	<b>7,513,449</b>	<b>7,795,190</b>	<b>5,450,077</b>	<b>7,576,450</b>	<b>7,645,980</b>	<b>7,630,980</b>	<b>(164,210)</b>
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<b>CAPITAL OUTLAY (2181-711)</b>								
8108	Office Furniture & Equip	4,588	5,000	725	5,000	5,000	5,000	
8113	Communication Equipment	1,508	4,500	0	0	7,000	7,000	
8115	Computer Hardware Outlay	925	4,070	4,070	4,070	0	0	
8133	All Other Equipment	28,634	31,100	5,435	28,000	23,700	23,700	
	<b>CAPITAL OUTLAY</b>	<b>35,655</b>	<b>44,670</b>	<b>10,230</b>	<b>37,070</b>	<b>35,700</b>	<b>35,700</b>	<b>(8,970)</b>
<hr/>								
<b>POLICE FIRING RANGE (2103-711)</b>								
0115	Training	319	0	0	0	0	0	
0236	Outside Services	0	0	6,879	6,880	7,500	7,500	
0329	Targets & Ammunition	17,560	27,000	7,836	18,000	20,000	20,000	
0333	All Other Supplies	1,498	18,510	1,544	2,000	3,000	3,000	
0344	Small Equipment	328	7,680	4,051	7,000	7,680	7,680	
	<b>POLICE FIRING RANGE</b>	<b>19,705</b>	<b>53,190</b>	<b>20,310</b>	<b>33,880</b>	<b>38,180</b>	<b>38,180</b>	<b>(15,010)</b>
<hr/>								
<b>POLICE SCHOOL LIAISON (2104-711)</b>								
0101	Salaries	173,016	187,860	134,331	194,370	205,450	205,450	
0104	Overtime Wages	16,880	27,500	11,057	18,000	22,000	22,000	
0110	Health Insurance	39,000	44,000	33,030	44,000	38,500	38,500	
0111	Fringes	50,692	60,260	40,681	59,400	62,130	62,130	
0115	Training	1,757	2,000	529	600	2,000	2,000	
0207	Dues & Memberships	100	100	100	100	150	150	
0213	Maint of Motor Vehicles	100	500	1,636	1,640	750	750	
0215	Maint of Radio Equipment	390	1,460	460	500	1,450	1,450	
0227	Cellular Telephone	1,231	1,000	1,150	1,350	1,840	1,840	
0235	Outside Software Services	375	380	375	380	380	380	
0255	IS Services / Internal	12,690	13,200	9,900	13,200	0	0	
0293	Maint Of Motor Veh/Fleet	601	1,030	773	1,030	1,020	1,020	
0294	Oil and Fluids/Fleet	206	0	0	0	0	0	
0310	Gasoline & Oil	1,680	1,400	1,910	2,900	3,000	3,000	
	<b>POLICE SCHOOL LIAISON</b>	<b>298,718</b>	<b>340,690</b>	<b>235,932</b>	<b>337,470</b>	<b>338,670</b>	<b>338,670</b>	<b>(2,020)</b>

**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b><u>SCHOOL CROSSING GUARDS (2105-711)</u></b>								
0103	Temporary Wages	64,664	64,000	41,549	64,000	45,000	45,000	
0111	Fringes	2,273	2,530	1,642	2,530	2,490	2,490	
0115	Training	0	120	0	0	0	0	
0117	Clothing Allowance	1,418	2,440	374	1,000	2,440	2,440	
0333	All Other Supplies	1,729	1,530	359	1,000	1,530	1,530	
	<b>SCHOOL CROSSING GUARDS</b>	<b>70,084</b>	<b>70,620</b>	<b>43,924</b>	<b>68,530</b>	<b>51,460</b>	<b>51,460</b>	<b>(19,160)</b>

**CODE ENFORCEMENT (2106-711)**

0101	Salaries	49,210	51,600	12,009	26,660	50,310	50,310	
0103	Temporary Wages	0	0	3,681	4,000	0	0	
0110	Health Insurance	19,440	22,000	10,980	11,000	19,250	19,250	
0111	Fringes	9,227	9,740	2,962	5,790	10,640	10,640	
0115	Training	0	500	0	0	500	500	
0117	Clothing Allowance	110	500	269	500	250	250	
0202	Outside Printing	469	0	0	0	0	0	
0203	Postage	559	600	453	500	600	600	
0207	Dues & Memberships	0	50	0	50	50	50	
0213	Maint of Motor Vehicles	25	1,000	228	500	1,000	1,000	
0215	Maint of Radio Equipment	90	100	0	100	100	100	
0218	Maint Of Software	0	0	0	0	110	110	
0227	Cellular Telephone	403	500	526	550	920	920	
0236	Outside Services	83	250	250	250	250	250	
0255	IS Services / Internal	6,040	9,400	7,050	9,400	0	0	
0293	Maint Of Motor Veh/Fleet	325	60	45	60	120	120	
0294	Oil and Fluids/Fleet	31	0	0	0	0	0	
0310	Gasoline & Oil	476	1,900	254	1,000	1,900	1,900	
0333	All Other Supplies	0	250	697	700	250	250	
0344	Small Equipment	0	200	24	100	200	200	
	<b>CODE ENFORCEMENT</b>	<b>86,488</b>	<b>98,650</b>	<b>39,428</b>	<b>61,160</b>	<b>86,450</b>	<b>86,450</b>	<b>(12,200)</b>

**CSA/ANIMAL CONTROL (2107-711)**

0101	Salaries	133	65,760	49,550	65,760	68,050	68,050	
0103	Temporary Wages	58,082	40,000	54,485	66,000	96,500	96,500	
0110	Health Insurance	0	22,000	11,010	22,000	19,250	19,250	
0111	Fringes	2,052	13,420	4,109	16,720	16,090	16,090	
0117	Clothing Allowance	2,020	2,060	1,630	1,730	2,060	2,060	
0213	Maint of Motor Vehicles	241	1,000	360	1,000	1,000	1,000	
0215	Maint of Radio Equipment	240	300	0	300	1,000	1,000	
0227	Cellular Telephone	839	1,000	650	810	920	920	
0236	Outside Services	22,155	30,000	22,871	30,000	30,000	30,000	
0293	Maint Of Motor Veh/Fleet	1,633	2,080	1,560	2,080	2,080	2,080	
0294	Oil and Fluids/Fleet	179	0	0	0	0	0	
0310	Gasoline & Oil	3,828	5,500	4,288	5,500	5,610	5,610	
0333	All Other Supplies	14	400	160	400	400	400	
0344	Small Equipment	126	200	217	220	250	250	
	<b>CSA/ANIMAL CONTROL</b>	<b>91,542</b>	<b>183,720</b>	<b>150,890</b>	<b>212,520</b>	<b>243,210</b>	<b>243,210</b>	<b>59,490</b>

**K-9 PROJECT (2109-711)**

0101	Salaries	1,170	3,000	0	0	3,000	3,000	
0111	Fringes	304	810	0	0	800	800	
0115	Training	0	1,000	0	0	1,000	1,000	
0207	Dues & Memberships	0	280	0	0	280	280	
0213	Maint of Motor Vehicles	39	600	708	710	600	600	
0236	Outside Services	0	200	0	0	200	200	
0238	Professional Services	3,664	1,500	0	0	1,500	1,500	
0293	Maint Of Motor Veh/Fleet	1,078	640	480	640	750	750	
0323	Dog Supplies	538	2,000	0	0	2,000	2,000	
0333	All Other Supplies	0	250	0	0	500	500	
	<b>K-9 PROJECT</b>	<b>6,793</b>	<b>10,280</b>	<b>1,188</b>	<b>1,350</b>	<b>10,630</b>	<b>10,630</b>	<b>350</b>

**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b><u>PARKING ENFORCEMENT (2135-711)</u></b>								
0103	Temporary Wages	0	40,000	16,871	20,000	40,000	40,000	
0111	Fringes	0	1,580	666	790	1,530	1,530	
0117	Clothing Allowance	0	500	0	200	500	500	
0202	Outside Printing	0	2,300	0	2,300	2,300	2,300	
0203	Postage	0	500	222	500	500	500	
0205	Debit Card Fees	0	3,500	2,874	3,500	3,500	3,500	
0213	Maint of Motor Vehicles	0	1,250	2,351	2,360	0	0	
0215	Maint of Radio Equipment	0	500	0	500	500	500	
0227	Cellular Telephone	0	1,000	619	750	1,000	1,000	
0236	Outside Services	0	3,000	300	600	300	300	
0255	IS Services / Internal	0	7,000	5,250	7,000	0	0	
0293	Maint Of Motor Veh/Fleet	0	1,060	795	1,060	900	900	
0301	Office Supplies	0	50	0	0	0	0	
0310	Gasoline & Oil	0	2,000	486	1,000	2,000	2,000	
0333	All Other Supplies	0	100	0	100	100	100	
0347	Small Computer Hardware	0	0	0	0	0	0	
	<b>PARKING ENFORCEMENT</b>	<b>0</b>	<b>64,340</b>	<b>30,434</b>	<b>40,660</b>	<b>53,130</b>	<b>53,130</b>	<b>(11,210)</b>
<b>TOTAL POLICE DEPARTMENT</b>		<b>8,122,434</b>	<b>8,661,350</b>	<b>5,982,413</b>	<b>8,369,090</b>	<b>8,503,410</b>	<b>8,488,410</b>	<b>(172,940)</b>
Percent Budget Change								<b>-2.00%</b>

**CITY OF NEENAH  
2026 OPERATING  
BUDGET SUPPLEMENTARY DETAIL  
SHEET FOR STAFFING AND SALARIES**

<b>Department/Office:</b>
Police
<b>Program:</b>
Public Safety

POSITION TITLE	STAFFING					
	Current Budget		Requested Budget		Proposed Budget	
	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.
FULL TIME						
Chief	19	1.00	19	1.00	19	1.00
Assistant Chief	16	1.00	16	1.00	16	1.00
Captain	15	2.00	15	2.00	15	2.00
Lieutenants	108,242	5.00	109,865 - 111,513	5.00	109,865 - 111,513	5.00
Sergeants-Patrol	98,402	4.00	99,878 - 101,376	4.00	99,878 - 101,376	4.00
Sergeant-Investigative	98,402	1.00	99,878 - 101,376	1.00	99,878 - 101,376	1.00
School Resource Officers	95,668	2.00	97,103 - 98,560	2.00	97,103 - 98,560	2.00
Investigative	95,668	4.00	97,103 - 98,560	4.00	97,103 - 98,560	4.00
Community Policing Coord.	95,668	1.00	97,103 - 98,560	1.00	97,103 - 98,560	1.00
Behavioral Health Officer	95,668	1.00	97,103 - 98,560	1.00	97,103 - 98,560	1.00
Patrol Officer	62,474 - 91,113	20.00	63,411 - 93,867	20.00	63,411 - 93,867	20.00
Support SVC Supervisor	10	1.00	10	1.00	10	1.00
CSA Supervisor	10	1.00	10	1.00	10	1.00
Executive Admin. Assistant	8	1.00	8	1.00	8	1.00
Evidence Custodian	8	1.00	8	1.00	8	1.00
Records/Accreditation Asst.	8	1.00	8	1.00	8	1.00
Code Enforcement Officer	7	1.00	7	1.00	7	1.00
Open Records Clerk	7	1.00	7	1.00	7	1.00
Building Custodian	7	1.00	7	1.00	7	1.00
PW Building Custodian	7	0.05	7	0.05	7	0.05
Records/LRMS Coordinator	6	1.00	6	1.00	6	1.00
Rec. Clerk/Crt Coordinator	6	1.00	6	1.00	6	1.00
Records Clerk/Data Entry	6	1.00	6	1.00	6	1.00
Communication Tech	6	<u>1.00</u>	6	<u>1.00</u>	6	<u>1.00</u>
Subtotal		54.05		54.05		54.05
PART-TIME						
Fleet Maint. Specialist	8	0.53	8	0.53	8	0.53
OTHER COMPENSATION						
Accrued Wages	-		-		-	
TEMPORARY						
Office/Complaint Clerks	15.00/hr		15.00/hr		15.00/hr	
Community Service Aide (6)	\$15.00-\$15.50/hr.		\$17.00/hr.		\$17.00/hr.	
Parking Officers (2)	\$15.00-\$15.50/hr.		\$17.00/hr.		\$17.00/hr.	
Crossing Guards (20)	16.50-21.27/hr.		16.50-21.27/hr.		16.50-21.27/hr.	
Overtime						
Operating SRO	-		-		-	
TOTAL	XXX	54.58	XXX	54.58	XXX	54.58

\* Not included in this total is 1 Investigator and 1 Traffic Safety Officer. These 2 positions have been frozen for the current Union contract.



## NEENAH-MENASHA FIRE RESCUE (City of Neenah Share Only)

**Department Head**

Travis Teesch

## Major Activities

Neenah-Menasha Fire rescue (NMFR) is committed to providing a quality of public service that ensures the safety and well-being of our communities. We are committed to protecting lives and property to help provide an exceptional quality of life for our citizens. NMFR responds to over 3,500 emergency calls for service annually. NMFR provides our citizens fire suppression, emergency medical services, special operations, and water/ice rescue. NMFR spends numerous hours training to prepare its firefighters and provide skills needed to deal with the many hazardous conditions that occur when responding to emergencies. Fire prevention activities include conducting over 3,200 inspections annually, fire investigations, tank inspections and plan reviews. NMFR's award winning public education programs reach over 12,000 people a year through open houses, safety fairs, parades, station tours, school visits and formal programs. The Cities of Neenah and Menasha share department costs based upon a four-factor formula.

***The City of Neenah share of departmental costs for 2026 is 60.82%.***

**Operating Budget Information/Number of Employees**  
**(City of Neenah Share Only)**

	2024 Actual	2025 Budget	2026 Requested	% Increase	2026 Proposed	% Increase
Operating Budget	\$ 6,060,823	\$ 6,421,440	\$ 6,696,760	4.29%	\$ 6,687,030	4.14%
No. of Employees (FTE) (Neenah's Share)	41.05	41.56	41.36	-0.49%	41.36	-0.49%

### **Budget Adjustments**

### **Increases (Decreases) to Expenditures Requested**

<b>Mayor Proposed</b>	<b>\$ (9,730)</b>
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*Recommendations as jointly directed by the Mayor's of both cities. Specific details of the changes can be found in the full neenah Menasha Fire Rescue line item budget in the "Internal Service Fund" section at the end of this budget document.*

**Mayor's Comments:**

Total Reductions directed by the Mayors of both Neenah and Menasha totaled \$16,000. The City of Neenah's 60.82% share of the total reductions was \$9,730. Specific details can be found in the full Neenah-Menasha Fire Rescue budget at the end of this budget document.

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**CITY OF NEENAH  
2026 OPERATING BUDGET**

**PROGRAM COMMENTS**

<b>Department/Office:</b> Neenah-Menasha Fire Rescue (NMFR)	<b>Budget:</b> Fire Department Operations
<b>Program:</b> Public Safety	<b>Submitted by:</b> Travis Teesch

## Mission Statement:

Neenah-Menasha Fire Rescue consists of committed professionals whose mission is to provide the highest standard of service through fire suppression, prevention, education, emergency medical response, technical rescue and community interaction to preserve the quality of life and property for all of those within the Cities of Neenah and Menasha.

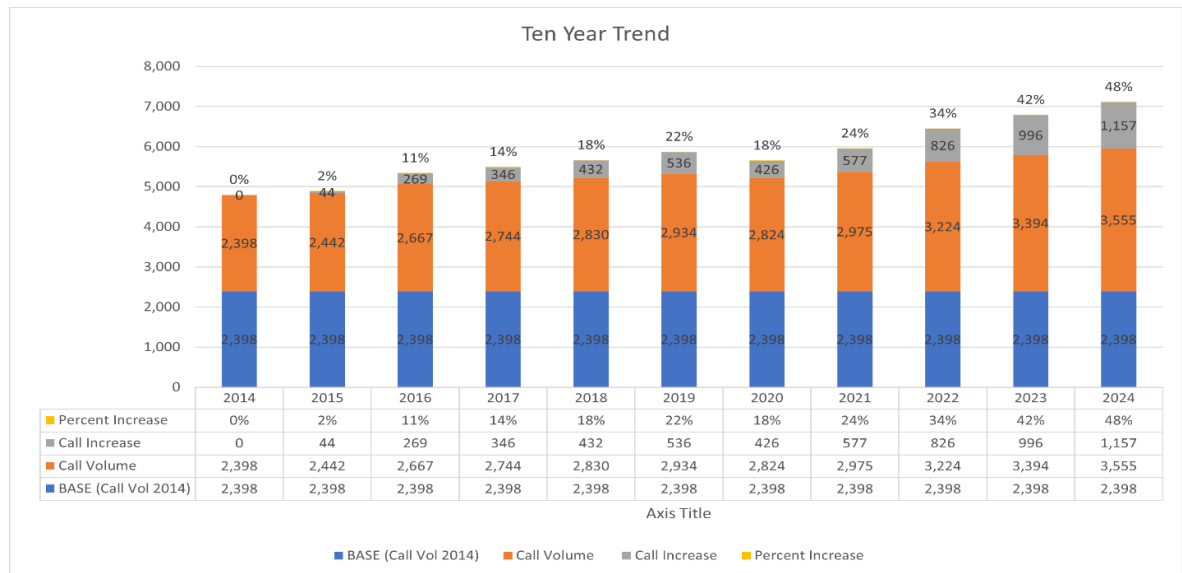
## Vision Statement:

Our vision at Neenah-Menasha Fire Rescue is to have a positive, motivated, educated department. We strive to meet the community demands. We will accomplish this with an organized and defined structure. We encourage change, use resources to the full extent and work closely with outside agencies.

Our department activities can be broken down into three major divisions: **Operations, Training and Prevention**

## Operations

Neenah – Menasha Fire Rescue maintains and operates out of four fire stations strategically placed in Neenah and Menasha to ensure an excellent response time to all areas of the cities. Total call volume continues to rise with 2024 being a record high year. **In the last decade our call volume has increased by 48% along with a 10% population increase over the last six years.**



In 2025, our department began working with Lexipol to update our policies and operating guidelines, ensuring alignment with industry standards, best practices, and federal and state laws. This project represents a significant step toward modernizing our administrative framework and enhancing organizational accountability. Last year we requested consideration for a Training Captain position, and that need remains; we are working with Human Resources to explore creating an Administrative Support Captain role. This would allow us to better align job duties among administrative staff and ultimately position the department to move forward with accreditation.

***Deputy Fire Chief Shane Krueger oversees department operations.***

<b>Department/Office:</b> Neenah-Menasha Fire Rescue (NMFR)	<b>Budget:</b> Fire Department Operations
<b>Program:</b> Public Safety	<b>Submitted by:</b> Travis Teesch

## ***Professional Development***

***“Professional Development” for many jobs you get “trained” on how to use or do a specific tool or task on your orientation, other careers that require perfection with specific equipment and decision making skills have continued education or “Professional Development”.***

**Professional Development and Credentialing:** A wide variety of people, such as teachers, military officers, health care professionals, firefighters, law enforcement officers, lawyers, accountants and engineers engage in professional development. Individuals may participate in professional development because of an interest in lifelong learning, a sense of moral obligation, to maintain and improve professional competence, to enhance career progression, to keep abreast of new technology and practices, or to comply with professional regulatory requirements. Approaches to professional development include consultation, coaching, lesson study, mentoring, reflective supervision and technical assistance.

NMFR uses all of these professional development approaches through our Job Performance Requirements (JPR's), Task Books and Subject Matter Experts (SME). Currently, NMFR has nearly 200 JPR's which are used to train and hone firefighters skills. We use these JPR's in our Task Books which include Probationary Firefighter, Driver/Operator, Inspector/Investigator (under development) and Fire Officer. One of our greatest challenges is the department structure 3 shifts, 4 stations and 68 personnel. NMFR has SME's in; water rescue, technical rescue, vehicle extrication, fire suppression and incident management. We use these SME's to continue to develop department personnel skills and knowledge.

Our 2025 recruit academy was a sole endeavor in which we trained three new recruits. Typically, this program is a joint effort with neighboring departments, but due to a lack of candidates in other agencies at the time, NMFR hosted and conducted the academy independently.

Department credentialing through the Center for Public Safety Excellence (CPSE) is a key component of NMFR's commitment to professional development. The CPSE credentialing process is designed to validate the

- Structure Fire Attack
- Wild Land Fire Attack
- Pump Operations – Water Movement
- High Rise – Aerial Operations
- Shore & Boat Based Open Water Rescue
- SCUBA Dive Rescue – Open Water & Ice
- Active Shooter
- Emergency Medical Training
- Technical Rescue – Trench, Building Collapse, High Angle
- Mental Health – EAP, PTSD & Suicide

knowledge, skills, and competencies of fire service professionals, ensuring they meet the highest standards in the industry.

*Professional Development is not practicing until you get it right...*

*... It is practicing until you can't get it wrong.*

***In the absence of an Assistant Fire Chief of Training those activities are being overseeing by all administrative staff.***

**CITY OF NEENAH  
2026 OPERATING BUDGET**

**PROGRAM COMMENTS**

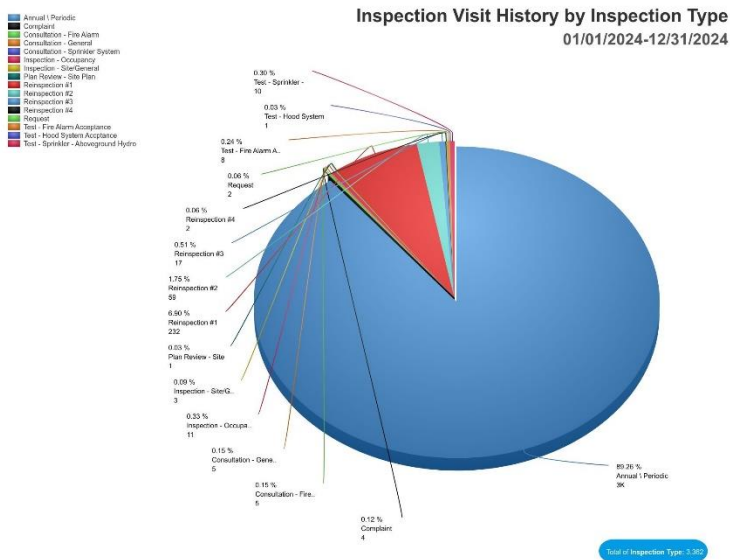
<b>Department/Office:</b> Neenah-Menasha Fire Rescue (NMFR)	<b>Budget:</b> Fire Department Operations
<b>Program:</b> Public Safety	<b>Submitted by:</b> Travis Teesch

## Fire Prevention, Fire Investigations and Public Education

NMFR Fire Prevention Bureau, encompasses Fire Prevention, Fire Inspections, Fire Investigations, and Public Education.

Fire prevention programs include detailed review of all new construction, remodeling of existing structures, refurbishing older facilities, and changes to any and all fire detection and suppression systems of all commercial properties and multi-family residential facilities.

### Inspection History by Inspection Type



Fire inspections are required to be completed by Wisconsin State Statute, for all commercial businesses and multi-family (3 family or more) residential structures, within our jurisdiction, with most occupancies being done two times annually. *This requirement is aided by the 2% dues funding from the State of Wisconsin. In 2025, the City of Neenah's 2% dues funding check was \$142,027.01, and the City of Menasha's was \$78,118.12 for a total of \$220,145.13 which is an increase of the budgeted amount of \$21,245.13.*

**Total Inspections Completed  
3,362**

Fire investigations are required by Wisconsin State statute 165.55, which requires that every fire shall be investigated for cause and origin, as well as circumstances. NMFR conducts investigations of every fire that occurs within our jurisdiction and works in conjunction with law enforcement when a fire is determined or suspected to be incendiary or criminal in nature.

**Total Pre-Incident Value \$895,062,000**  
**Total Fire Loss \$1,394,200**  
**Total Saved \$893,667,800**



**CITY OF NEENAH  
2026 OPERATING BUDGET**

**PROGRAM COMMENTS**

<b>Department/Office:</b> Neenah-Menasha Fire Rescue (NMFR)	<b>Budget:</b> Fire Department Operations
<b>Program:</b> Public Safety	<b>Submitted by:</b> Travis Teesch

Fire and life safety education (public education), including our juvenile fire setter intervention program, remain active as well. Our Public Education Team, along with operations personnel, provided public education programs, fire/life safety presentations, and general fire safety educational information, to more than 17,400 children and adults through video, social media, and virtual meetings when in person meetings couldn't be held. The team continues to conduct fire safety programs at public and private schools in the Neenah and Menasha school districts during the fire prevention month of October. NMFR has a multi-age based program for Elementary, Middle and High School students to provide age-appropriate fire safety presentations. NMFR focuses on adult and elderly programs including our ongoing residential smoke detector installs in single family residential homes throughout the cities of Neenah and Menasha at no cost to the residents through donations from the American Red Cross.

All these special disciplines have proven to reduce injury and death yet is difficult when we attempt to compile a true perspective of the impact. Actual quantifiable numbers for fires prevented, and/or lives saved, by the information shared and lessons learned during our interaction with individuals cannot be measured as we cannot place a number or dollar amount on an incident that never occurs. However, we are very confident that maintaining the outstanding level of service that is provide through NMFR, certainly makes a huge difference and is without a doubt saving lives and property within the communities of Neenah and Menasha.

***Assistant Fire Chief – Fire Marshal Jerry Mavroff oversee Fire Prevention, Fire Investigations and Public Education.***

## ***Accomplishments and Future Goals***

### **2025 Accomplishments:**

- Hired and trained three new firefighters to replace the four who retired and one who left.
- Promoted one internal staff member to Fire Marshal.
- Goal setting with Shift Commanders and Administration Staff.
- Successfully completed the State of Wisconsin 2% Dues Audit.
- Engine replacement ordered.
- Two people were promoted to Fire Officer.
- Four people promoted to Driver/Operator.
- Held an employee recognition ceremony at training center.
- Received \$200,000 in State Appropriations for the new training center.
- Evaluating all department and policies and putting in the Lexipol compliance software.
- Received \$150,000 in FAP funds for our EMS services.
- Purchased soft ballistic vests for all staff members.
- Transitioned to Microsoft Office 365 for all staff members.
- Begin Station 31 remodel process for completion in 2026
- Begin construction on regional training grounds for completion in 2026.
- Update record management software reporting to meet federal standards for reporting calls.

**CITY OF NEENAH  
2026 OPERATING BUDGET**

**PROGRAM COMMENTS**

<b>Department/Office:</b> Neenah-Menasha Fire Rescue (NMFR)	<b>Budget:</b> Fire Department Operations
<b>Program:</b> Public Safety	<b>Submitted by:</b> Travis Teesch

**2026 Goals:**

- Transition from operating with two Medium Duty Rescue vehicle to one Heavy Duty Vehicle
- Review Administrative positions to include comp & class of similar size departments
- Address Wage Compression between line staff and Management
- Review Shift Commander roles and responsibilities.
- Implement an officer training academy for newly promoted officers (Captain rank).
- Prepare the department for CPSE accreditation.
- Implement a Chaplain/PEER support program.
- Implement a Fire Ops academy for elected officials and other stakeholders.
- Expand Emergency Management Coordination Between Neenah and Menasha

**Major Increases/Decreases in 2026 Operating Budget:** Listed below are major increases/decreases \$5,000 and over. Increases/decreases less than \$5,000 are not listed below.

Salaries (0101): Increase of \$205,990 per the City of Neenah Finance Department. Please note that this could change once the labor agreement with Local 275 is finalized. In addition, while additional staffing is needed for the department, we recognize the current budget constraints for the 2026 budget.

**Current Staffing:** At the time of consolidation, our staffing levels were reduced from 73 to 68 personnel. Currently, our daily minimum staffing level is 17 personnel, which partially meets the NFPA-1710 standard for a typical house fire response. However, our staffing levels fail to meet the standard regarding the number of personnel assigned to each apparatus.

Overtime (0104): Funds are used for training, staffing, and public relations activities. Retirements are usually done within the first quarter of every year and the positions are not filled until after the first quarter. This creates open positions that need to be backfilled when staffing drops below minimum.

FLSA Overtime Wages (0106): Increase of \$5,000, per City of Neenah Finance.

Health Insurance (0110): Increase of \$87,540, per City of Neenah HR and Finance.

Fringes (0111): Increase of \$45,890, per City of Neenah Finance.

Schools/Seminars/Training (0115): Increase of \$9,000.

Maint of Software (0218): Increase of \$18,370 per City of Neenah IS Department.

Professional Services (0238): Reduction of \$11,000 due to some of the testing that is done is completed every other year.

City Neenah I/S Services (0255) Increase of \$27,600 per City of Neenah IS Dept. They revised the formula for billing back each department along with removing the small hardware (0347) budget to their line item. They will cover the costs for small computer equipment.

Public Relations/Services (0262) Increase of \$7,000 due to increased requests from both Cities for community events. In addition, the current life safety prop (bounce house) has exceeded its life expectancy and is in need of repairs that cost more than replacement.

All Other Equip: (8133): Increase of \$5,000. This is based upon vendor increases of 15-20%.

**CITY OF NEENAH  
2026 OPERATING BUDGET**

**PROGRAM COMMENTS**

<b>Department/Office:</b> Neenah-Menasha Fire Rescue (NMFR)	<b>Budget:</b> Fire Department Operations
<b>Program:</b> Public Safety	<b>Submitted by:</b> Travis Teesch

**Budget Justification**

These budget recommendations align with our mission and values, ensuring we continue to provide exceptional service and strengthen our community:

**Mission**

We strengthen our community by building on the past, owning the present, and stewarding the future together.

**Values**

- **Pursue Growth:** Investing in additional personnel and training fosters individual and community development.
- **Encourage Innovation:** Implementing Lexipol demonstrates our commitment to anticipating change and embracing new solutions.
- **Cultivate Collaborative Relationships:** Adding a training captain and administrative assistant will enhance our teamwork and operational effectiveness.
- **Engage with Our Community:** Increased staffing levels and improved response times will enable us to better serve and include our community members in our mission.

Over the past twenty years, since consolidation, **it is conservatively estimated that NMFR have saved \$10 million in payroll** alone. This significant financial achievement underscores the resourcefulness and cooperation of our two communities. However, the time has come to expand our staffing levels.

Investing in additional personnel and resources will enable us to meet the increasing demands and sustain the high standards of service our communities expect. By aligning our budget with our mission and values, **we reaffirm our commitment to the safety and well-being of the Cities of Neenah and Menasha**



**CITY OF NEENAH  
2026 OPERATING BUDGET**

**PROGRAM COMMENTS**

<b>Department/Office:</b> Neenah-Menasha Fire Rescue (NMFR)	<b>Budget:</b> Fire Department Operations
<b>Program:</b> Public Safety	<b>Submitted by:</b> Travis Teesch

Object Code No.	Description and Justification	Detail Amounts Within Object	Total of Object Code
	<b><u>SUPPLEMENTARY DETAIL WORKSHEET FOR CAPITAL OUTLAY</u></b>		
8108	<u>Office Furniture &amp; Equipment</u> To replace old office/living furniture as necessary for the four stations. Total projected cost is \$5,000.	\$5,000	\$5,000
8113	<u>Communication Equipment</u> Funds are used monthly for the cost of the air cards for the MDC's and purchase of radio headsets used in all vehicles. Total projected cost is \$12,000. Increase is to begin the process of replacing portable radios and headsets in vehicles.	\$12,000	\$12,000
8115	<u>Computer Hardware Outlay</u> To replace computers in 2025 based on Neenah IS's replacement program recommendation.	\$10,000	\$10,000
8133	<u>All Other Equipment</u> These funds are used to replace major equipment relating such as nozzles, adaptors, hose, ladders, large equipment. This includes water rescue and in-house EMS training.	\$35,000	\$35,000
8149	<u>Household Purchases</u> This is requested by the Joint Finance & Personnel Committee to budget purchases and repairs that are needed in the future for various household items (refrigerators, stoves, chairs, washer, dryers, etc.) for all four fire stations.	\$20,000	\$20,000

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Neenah-Menasha Fire Rescue	<b>Budget:</b> Regional Special Operations Team
<b>Program:</b> Public Safety	<b>Submitted by:</b> Travis Teesch

**Neenah-Menasha Fire Rescue Special Operations Team:**

In 2005, NMFR joined with other 11 fire departments from around the state including: Green Bay, Appleton and Oshkosh Fire Departments to create Wisconsin Task Force (WITF). WITF has provided beneficial, and extremely technical training to many members of NMFR. This training has created several subject matter experts (SME's) that have assisted NMFR Training Bureau with department awareness and operations training to better protect our communities.

NMFR has gained valuable training, as well as approximately \$200,000 worth of vehicles and equipment. These funds have been provided by the State of Wisconsin through the Department of Homeland Security.

In 2011, the State of Wisconsin reviewed the Special Operations program and moved forward with one statewide team versus four regional teams. Working under a signed contract with the State of Wisconsin, NMFR personnel continue involvement with the State of Wisconsin/Wisconsin Emergency Management Rescue Team as Wisconsin Task Force 1 (WI-TF1). Their participation increases their level of knowledge, skills, and abilities, enabling them to bring those skills and provide this service at the local level.

**Major Increases (Decreases) in 2026 Budget:** None

**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b>FIRE DEPARTMENT</b>								
<b><u>FIRE OPERATIONS (2301-712)</u></b>								
0101	Salaries	3,573,170	3,662,870	0	3,645,860	3,770,190	3,770,190	
0104	Overtime Wages	140,670	134,460	0	161,970	167,260	161,180	
0105	Reimbursement / Overtime	(3,170)	(6,110)	0	(3,060)	(6,080)	(6,080)	
0106	FLSA Overtime Wages	40,390	36,670	0	39,730	39,530	39,530	
0110	Health Insurance	714,740	859,900	0	802,850	908,930	908,930	
0111	Fringes	948,200	1,074,700	0	1,078,490	1,097,330	1,097,330	
0115	Schools/Seminars/Training	15,150	18,340	0	18,340	23,720	23,720	
0116	Test/Certification for Eq	8,930	9,780	0	9,780	10,950	10,950	
0117	Clothing Allowance	23,610	25,670	0	24,450	25,540	25,540	
0118	License Renewal	30	1,280	0	240	1,820	1,820	
0125	Employee School Reimb	180	240	0	0	240	240	
0128	Empl Recognition Awards	0	730	0	140	730	730	
0202	Outside Printing	190	610	0	610	670	670	
0203	Postage	320	610	0	610	790	790	
0206	Advertising & Publication	0	120	0	0	120	120	
0207	Dues & Memberships	490	980	0	490	1,280	1,280	
0209	Maintenance of PPE/SCBA	3,920	6,260	0	6,260	6,230	6,230	
0210	Maint of Computer Hardwre	0	610	0	610	610	610	
0211	Maint of Other Equipment	1,160	3,060	0	1,830	3,040	3,040	
0213	Maint of Motor Vehicles	66,800	76,400	0	85,570	76,030	76,030	
0214	Maint of Buildings	6,530	9,170	0	9,170	9,730	8,520	
0215	Maint of Radio Equipment	230	610	0	670	790	790	
0216	Maint of Operating Equip	2,610	2,440	0	920	2,430	2,430	
0218	Maint of Software	31,830	58,980	0	58,980	69,860	69,860	
0221	Telephone	790	750	0	750	740	740	
0222	Electricity	32,860	33,520	0	33,520	35,020	35,020	
0223	Natural Gas	11,020	16,830	0	16,830	17,580	17,580	
0224	Water & Sewer	7,380	8,010	0	8,010	8,580	8,580	
0226	Storm Water	2,160	2,210	0	2,210	2,310	2,310	
0227	Cellular Telephone	9,470	10,390	0	10,390	12,160	12,160	
0232	Auditing Services	1,420	1,490	0	1,490	1,520	1,520	
0236	Outside Services	8,350	9,170	0	9,170	9,120	9,120	
0237	Pest Control	170	240	0	60	240	240	
0238	Professional Services	18,400	25,060	0	25,060	18,250	18,250	
0241	Tree Planting & Landscape	50	610	0	610	610	610	
0246	Liability Insurance	17,870	19,380	0	19,030	22,380	22,380	
0247	Auto/Physical Damage Ins	14,500	13,330	0	16,580	17,780	17,780	
0250	Maint of Training Tower	7,710	1,530	0	610	1,520	300	
0252	Rental of Equipment	460	860	0	860	850	850	
0254	Printer / Copies	1,490	2,270	0	2,270	1,820	1,820	
0255	Neenah City I/S Services	71,540	65,580	0	65,580	82,050	82,050	
0256	Neenah City Finance Ser.	17,360	18,150	0	18,150	19,510	19,510	
0257	Neenah City H/R Services	43,740	45,750	0	45,750	49,170	49,170	
0258	GIS Services/Internal	8,390	8,780	0	8,780	9,000	9,000	
0262	Public Relations/Services	8,400	4,890	0	4,890	9,120	7,900	
0280	Neenah-Menasha FireRescue	0	0	4,789,830	0	0	0	

**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b><u>FIRE OPERATIONS (2301-712) cont.</u></b>								
0301	Office Supplies	1,110	1,380	0	1,380	1,400	1,400	
0306	Cleaning/Janitor Supplies	9,230	10,390	0	10,390	10,650	10,650	
0308	Books and Periodicals	130	1,960	0	1,960	1,950	1,950	
0310	Gasoline & Oil	28,090	29,340	0	29,340	29,780	29,780	
0319	Safety Supplies	1,750	2,750	0	610	2,740	2,740	
0320	Small Tools	1,870	1,930	0	1,930	2,010	2,010	
0325	Consumable supplies	1,040	2,020	0	2,020	2,070	2,070	
0326	Photography Supplies	590	610	0	610	610	610	
0333	All Other Supplies	1,370	2,320	0	2,320	2,310	2,310	
0344	Small Equipment	8,240	9,170	0	9,170	9,730	9,730	
0347	Small Computer Hardware	120	610	0	610	0	0	
0348	Per Protective Equipment	45,410	6,110	0	6,110	7,300	7,300	
0350	Training Supplies	2,930	3,670	0	3,670	3,650	3,650	
	<b>OPERATIONS</b>	<b>5,961,390</b>	<b>6,339,440</b>	<b>4,789,830</b>	<b>6,305,230</b>	<b>6,605,270</b>	<b>6,595,540</b>	<b>256,100</b>
							Percent Budget Change	<b>4.04%</b>
<b><u>CAPITAL OUTLAY (2301-712)</u></b>								
8108	Office Furniture & Equip	2,960	3,060	0	3,060	3,040	3,040	
8113	Communication Equipment	4,560	7,330	0	7,330	7,300	7,300	
8115	Computer Hardware Outlay	6,140	8,310	0	8,310	6,080	6,080	
8133	All Other Equipment	18,090	18,340	0	18,340	21,290	21,290	
8149	Household Purchases	10,850	11,000	0	11,000	12,160	12,160	
	<b>CAPITAL OUTLAY</b>	<b>42,600</b>	<b>48,040</b>	<b>0</b>	<b>48,040</b>	<b>49,870</b>	<b>49,870</b>	<b>1,830</b>
<b><u>OTHER</u></b>								
9005	Revenue Offset	0	(19,560)	0	0	(19,460)	(19,460)	
	<b>OTHER</b>	<b>0</b>	<b>(19,560)</b>	<b>0</b>	<b>0</b>	<b>(19,460)</b>	<b>(19,460)</b>	<b>100</b>
	<b>FIRE OPERATIONS/CAPITAL OUTLAY</b>	<b>6,003,990</b>	<b>6,367,920</b>	<b>4,789,830</b>	<b>6,353,270</b>	<b>6,635,680</b>	<b>6,625,950</b>	<b>258,030</b>
							Percent Budget Change	<b>4.05%</b>
<b><u>FIRE STATION BUILDINGS (2304-712)</u></b>								
0214	Maint of Buildings	41,153	35,000	42,396	45,000	40,000	40,000	
	<b>Contractual Services</b>	<b>41,153</b>	<b>35,000</b>	<b>42,396</b>	<b>45,000</b>	<b>40,000</b>	<b>40,000</b>	<b>5,000</b>
	<b>FIRE STATION BUILDINGS</b>	<b>41,153</b>	<b>35,000</b>	<b>42,396</b>	<b>45,000</b>	<b>40,000</b>	<b>40,000</b>	<b>5,000</b>
							Percent Budget Change	<b>14.29%</b>
<b><u>REG SPEC OPER RESP TEAM (2314-172)</u></b>								
0104	Overtime Wages	37,760	19,560	0	33,620	39,530	39,530	
0105	Reimbursement / Overtime	(39,540)	(16,200)	0	(30,560)	(39,530)	(39,530)	
0111	Fringes	9,390	5,200	0	8,930	10,270	10,270	
0115	Schools/Seminars/Training	100	180	0	180	180	180	
0216	Maint of Operating Equip	0	310	0	0	300	300	
0320	Small Tools	0	150	0	0	150	150	
0348	Per Protective Equipment	4,500	4,580	0	4,580	6,080	6,080	
0350	Training Supplies	0	310	0	0	300	300	
8133	All Other Equipment	0	460	0	460	460	460	
	<b>REG SPEC OPER RESP TEAM</b>	<b>12,210</b>	<b>14,550</b>	<b>0</b>	<b>17,210</b>	<b>17,740</b>	<b>17,740</b>	<b>3,190</b>
							Percent Budget Change	<b>21.92%</b>

**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b><u>JOINT FIRE COMMISSION (2320-712)</u></b>								
0206	Advertising & Publication	600	610	0	0	0	0	
0236	Outside Services	2,660	1,530	0	1,530	1,520	1,520	
0261	Misc Expenditures	210	1,830	0	1,830	1,820	1,820	
	<b>JOINT FIRE COMMISSION</b>	<b><u>3,470</u></b>	<b><u>3,970</u></b>	<b><u>0</u></b>	<b><u>3,360</u></b>	<b><u>3,340</u></b>	<b><u>3,340</u></b>	<b><u>(630)</u></b>
Percent Budget Change								<b>-15.87%</b>
<b>FIRE DEPARTMENT</b>		<b><u>6,060,823</u></b>	<b><u>6,421,440</u></b>	<b><u>4,832,226</u></b>	<b><u>6,418,840</u></b>	<b><u>6,696,760</u></b>	<b><u>6,687,030</u></b>	<b><u>265,590</u></b>
Percent Budget Change								<b>4.14%</b>

**CITY OF NEENAH  
2026 OPERATING  
BUDGET SUPPLEMENTARY DETAIL  
SHEET FOR STAFFING AND SALARIES**

<b>Department/Office:</b> Neenah-Menasha Fire Rescue
<b>Program:</b> Public Safety

POSITION TITLE	STAFFING					
	Current Budget		Requested Budget		Proposed Budget	
	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.
FULL TIME						
Fire Chief	20	1.00	20	1.00	20	1.00
Deputy Fire Chief / Operations	15	1.00	15	1.00	15	1.00
Asst Chief-Emerg Mgmt/Trng	13	1.00	13	1.00	13	1.00
Asst Chief-Prevention/Inspect	13	1.00	13	1.00	13	1.00
Management Assistant	8	1.00	8	1.00	8	1.00
Fire Officers	91,313	15.00	92,722	15.00	92,722	15.00
Assistant Inspectors	86,659	6.00	88,306	6.00	88,306	6.00
Shift Commanders	94,731	3.00	95,967	3.00	95,967	3.00
Drivers	85,177	15.00	86,830	15.00	86,830	15.00
Fire Fighters	53,347 - 82,249	<u>24.00</u>	58,750 - 83,338	<u>24.00</u>	58,750 - 83,338	<u>24.00</u>
TOTAL	XXX	68.00	XXX	68.00	XXX	68.00

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Emergency Management	<b>Budget:</b> Emergency Management
<b>Program:</b> Public Safety	<b>Submitted by:</b> Travis Teesch/Shane Krueger

**Goals/Responsibilities:**

This program was started in 1984 to establish an Emergency Operations Center (“EOC”) and to provide centralized guidance in case of a disaster in the City. Currently, the Neenah Police Department Community Room is utilized as our first option for the EOC in the City of Neenah. Our department is responsible for managing the EOC’s in both of the Cities of Neenah and Menasha. It was decided that each of the EOC’s would serve as backup for each other and serve as the secondary backup site for each community. The EOC for the City of Menasha is in the basement of the Public Services Building that houses both the Menasha Police Department and our fire station. We also have the ability to request Winnebago County Emergency Management to open an EOC at the Sheriff’s Department and/or bring their mobile command post to the emergency scene.

**2025 Accomplishments:**

- Both Chief Teesch and Deputy Chief Krueger joined the **National Emergency Management Association (NEMA)** to strengthen access to best practices, grant resources, and interagency coordination opportunities.
- Continued planning for relocation of the primary EOC to the remodeled Fire Station 31, incorporating design considerations for emergency power, network redundancy, and multi-agency workspace.
- Strengthened working relationships with **Winnebago County Sheriff’s Office, Gold Cross Ambulance, and Neenah and Menasha Police Departments** for integrated response and communication during large-scale incidents.
- Participated in a joint drill, including coordinated through Theda Clark.

**2026 Goals/Plans:**

**Emergency Management Workshop – Training and Exercises**

- Host the **FEMA G-191: EOC/ICS Interface Course** on **February 2, 2026** at NMFR Station 31, facilitated by **Wisconsin Emergency Management (WEM)** and **Winnebago County Emergency Management**, to improve coordination between city leadership, NMFR command, and field operations.
- Finalize relocation of the primary EOC to Station 31 and update the **Emergency Operations Plan (EOP)** and **Continuity of Operations Plan (COOP)** for both cities.

**Professional Affiliations:**

- Enhance collaboration and knowledge-sharing by joining relevant professional organizations
  - National Emergency Management Association (NEMA) for Fire Chief and Deputy Fire Chief.

**Operational Efficiency:**

- Maintain the same level of external services for emergency government activities.
- Collaborate with outside stakeholder groups and partnering government agencies.

**Major Increases (Decreases) in 2026 Budget:**

No major changes in 2026.

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> Other Public Safety
<b>Program:</b> Public Safety	<b>Submitted by:</b> Aaron Olson

**POLICE COMMISSION**

The Police Commission, made up of five citizens appointed by the mayor, is statutorily created to serve the staffing needs of the police department. The Commission is specifically tasked with conducting all sworn officer hires, promotions, and demotions/dismissals (excluding dismissals of probationary officers). The Commission approves hiring processes, conducts interviews, establishes eligibility lists, and approves hiring offers.



**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b>EMERGENCY GOVERNMENT</b>								
<b><u>OPERATIONS (2519-713)</u></b>								
0115	Schools/Seminars/Training	0	1,500	75	80	1,500	1,500	
0207	Dues & Memberships	0	500	125	130	500	500	
0236	Outside Services	1,334	800	453	460	200	200	
0301	Office Supplies	0	250	0	0	500	500	
0308	Books and Periodicals	0	0	0	0	100	100	
0333	All Other Supplies	0	200	120	120	200	200	
0344	Small Equipment	0	500	0	0	500	500	
	<b>EMERGENCY GOVERNMENT</b>	<b>1,334</b>	<b>3,750</b>	<b>773</b>	<b>790</b>	<b>3,500</b>	<b>3,500</b>	<b>(250)</b>
<b>OTHER PUBLIC SAFETY</b>								
<b><u>POLICE COMMISSION (2520-713)</u></b>								
0122	Travel Expenses	0	0	257	500	500	500	
0236	Outside Services	9,690	8,000	6,893	7,000	5,000	5,000	
0261	Misc Expenditures	454	200	685	700	400	400	
	<b>POLICE COMMISSION</b>	<b>10,144</b>	<b>8,200</b>	<b>7,835</b>	<b>8,200</b>	<b>5,900</b>	<b>5,900</b>	<b>(2,300)</b>

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# DEPARTMENT OF PUBLIC WORKS AND UTILITIES

**Department Head**

# Gerry Kaiser

## Major Activities

The Department is responsible for the administration of all City engineering and provides supervision of all design, maintenance, repair and construction of streets, storm sewers and drainage facilities, sanitary sewers and lift stations, traffic control devices, street lighting, City buildings and structures, as well as all machinery, equipment and property used in any activity under department control. Certain activities under the control of Public Works (Sanitary Sewer Utility, Storm Water Utility, Fleet Management) are located in the last two sections of the Budget.

### Operating Budget Information/Number of Employees

	2024 Actual	2025 Budget	2026 Requested	% Increase	2026 Proposed	% Increase
Operating Budget-General Fund only (excluding Public Right-of-Way Forestry)	\$ 4,294,749	\$ 4,768,870	\$ 4,757,650	-0.24%	\$ 4,757,650	-0.24%

No. of Employees (FTE) - All Funds	36.17	36.17	36.17	0%	36.17	0%
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### **Budget Adjustments**

### **Increases (Decreases) to Expenditures Requested**

<b><u>Mayor Proposed</u></b>	<b>\$ -</b>
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Mayor's Comments:

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**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Public Works	<b>Budget:</b> Public Works
<b>Program:</b> Public Works	<b>Submitted by:</b> Gerry Kaiser

**DEPARTMENT OF PUBLIC WORKS**

**Goals/Responsibilities:**

Provides engineering, maintenance, public services and technical advice on a variety of projects.

**Activities:**

Technical consultation with other government units.

Design, manage construction, maintain and repair:

- streets
- curb and gutter
- sidewalks
- bridges
- traffic control devices
- storm sewers and ponds
- sanitary sewers
- City buildings and structures
- City parking lots
- related machinery and equipment
- street lights

Public services include:

- garbage and refuse collection
- recycling
- snow removal
- street cleaning
- yard waste collection
- wastewater conveyance
- storm water collection, conveyance and treatment
- traffic operations

Maintain records for:

- real property owned by City
- GIS data for sanitary sewer, storm sewer, traffic signal, and street lighting facilities
- property maps

**2026 PUBLIC WORKS STAFF**

<b>Engineering/Administration</b>	
1	Director of Public Works
1	Civil Engineer III
1	Civil Engineer II
1	Traffic Engineer
1	Engineering Technician
1	Construction Inspector/Engineering Aide
1	Office Manager
7	TOTAL

<b>Operations</b>	
1	Public Works Superintendent
1	Assistant Public Works Superintendent
0.75	Records/Data Entry Clerk
26	Public Works Crew
1	Traffic Maintenance Worker
0.5	Building Attendant
30.25	TOTAL
Several crew have been cross trained in traffic maintenance and can be allocated to traffic work as the workload demands.	

<b>Fleet Maintenance</b>	
1	Fleet Maintenance Superintendent
4	Mechanics
0.5	Shop Attendant
5.5	TOTAL

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Public Works	<b>Budget:</b> Public Works
<b>Program:</b> Public Works	<b>Submitted by:</b> Gerry Kaiser

**Engineering  
(010-3501-731)**

**Goals/Responsibilities:**

The staff is responsible for a wide variety of activities including:

- Design, manage and provide construction staking and inspection for City infrastructure including streets, sanitary and storm sewers, sidewalks and trails, and water main.
- Calculate, bill and track payment for special assessments and enterprise funds.
- Manage traffic, fleet, urban forest, sanitation and recycling activities.
- Review requests to excavate in street right-of-way.
- Provide technical support for maintenance of City buildings, parking lots and ramps.
- Provide technical support for other City departments.
- Identify and pursue project funding sources.

**2025 Accomplishments:**

- Replaced utilities and reconstructed/resurfaced streets identified in the capital improvement program.
- Completed the Douglas Park Pond.
- Managed design for pond associated with the Courtside Fields subdivision.
- Provided input for Arrowhead Park development plan and engineering.
- Updated GIS data for sanitary sewer and storm sewer utilities.
- Assisted WisDOT in S. Commercial Street reconstruction.
- Assisted with the transition from the transportation assessment replacement fee to the wheel tax.
- Implemented Storm Water Utility rate adjustment.

**2026 Goals/Plans:**

- Replace utilities, reconstruct streets, make facility changes and implement traffic signal projects identified in 2026 capital improvement program.

**Major Increases (Decreases) in 2026 Budget:**

The Information Services (IS) expense decreased by \$29,000 to \$0. Beginning in 2026, the IS Department will transition from operating as an internal service fund to being part of the General Fund. This change aligns IS with other administrative departments—such as Legal, Finance, and Human Resources - which are already included in the General Fund. As a result, departments within the General Fund will no longer be charged for IS services. Only Utilities, Municipal Court, and Neenah-Menasha Fire Rescue will continue to receive an IS services charge.

**Public Works - Administration  
Capital Outlay  
(010-3581-731)**

**Goals/Responsibilities:**

Purchase small tools, equipment and office furniture as needed to maintain an efficient work environment.

**2025 Accomplishments:**

Purchased equipment as per budget.

**2026 Goals/Plans:**

Purchase equipment as per budget.

**Major Increases (Decreases) in 2026 Budget:**

None

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Public Works	<b>Budget:</b> Public Works
<b>Program:</b> Public Works	<b>Submitted by:</b> Gerry Kaiser

**Municipal Garage**  
**(010-3701-732)**

**Goals/Responsibilities:**

Manage and maintain the facility.

**2025 Accomplishments:**

- Replaced the portion of the building roof over the Park's shop and the Mechanic's shop.
- Continued to upgrade HVAC controls.
- Continued conversion of keyed door access to electronic fob access.
- Continued to evaluate all areas of activity to insure the highest efficiency.
- Maintained buildings and grounds.

**2026 Goals/Plans:**

- Continue to explore ways to increase productivity.
- Maintain building and grounds.
- Implement projects identified in the capital improvement program.

**Major Increases (Decreases) in 2026 Budget:**

- Added janitorial services.
- The Information Services (IS) expense decreased by \$18,260 to \$0.

**Cecil Street Garage**  
**(010-3702-732)**

**Goals/Responsibilities:**

Manage and maintain facility.

**2025 Accomplishments:**

- Continued use as a cold storage facility for City and community groups.
- Continued rental contracts with Kids Kart Club and Youth-Go.
- Performed minor roof repairs and replaced water service.

**2026 Goals/Plans:**

- Continue use as a cold storage facility for City and community groups.
- Continue rental contracts with Kids Kart Club and Youth-Go.
- Maintain buildings and grounds.

**Major Increases (Decreases) in 2026 Budget:** None

**CITY OF NEENAH  
2026 ADOPTED OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Public Works	<b>Budget:</b> Public Works
<b>Program:</b> Public Works	<b>Submitted by:</b> Gerry Kaiser

**Refuse/Garbage Collection**  
**(010-4101-733)**

**Goals/Responsibilities:**

Provide cost effective collection and disposal of refuse, garbage and recyclable materials.

**2025 Accomplishments:**

- Administered contract for the commercial dumpster program.
- Continued to bill 100% of cost of commercial dumpster program to participants.
- Reviewed commercial dumpster cost allocations for downtown businesses.
- Prepared RFP for next commercial dumpster contract. Current contract expires June 30, 2026.
- Continued program for card access to Tullar drop-off center.
- Reviewed drop-off center card distribution process.
- Staffed drop-off center weekdays from March through December and Saturday mornings from May through November.
- Closed drop-off center in January and February.
- Continued charge for replacement drop-off center cards.
- Continued charge for curbside bulky item collection.
- Review service contracts for drop-off center metal collection and dumpster pulls.

**2026 Goals/Plans:**

- Continue to bill 100% of cost of commercial dumpster program to participants.
- Continue to staff drop-off center as in 2025.
- Implement new commercial dumpster service contract.

**Major Increases (Decreases) in 2026 Budget:**

- Increased the pay rate for drop-off site attendants from \$11.25 to \$11.50 per hour.
- Assumed a continuation of a city-administered commercial dumpster program with 100% of the cost being charged to the end users.
- Assumed the following tipping fees:
  - General Municipal Refuse - \$56 per ton – \$2 increase from 2025.
  - Sweepings Refuse - \$56 per ton.
  - Yard Waste - \$35 per ton.
  - Wood (clean) - \$56 per ton.
  - Single Stream Recycling - \$10 per ton – a \$2.50 increase from 2025.
- Assumed combined tonnage of 8,000 tons for curbside refuse, curbside large item and drop-off large item.
- Assumed Recycling Special Charge in combination with State aid and City share of recycling commodity sales revenue will generate enough revenue to pay for all recycling related expenses.



**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Public Works	<b>Budget:</b> Public Works
<b>Program:</b> Public Works	<b>Submitted by:</b> Gerry Kaiser

**Repair Streets & Alleys**  
**(010-5101-734)**

**Goals/Responsibilities:**

Maintain streets, alleys and bridges by sealing joints, patching potholes, grading as necessary and filling settled trenches. Control dust on gravel streets and repair and maintain oil and chip streets.

**2025 Accomplishments:**

- Resurfaced and reconstructed streets listed in the CIP.
- Maintained streets by sealing joints, patching potholes, placing mastic patch, filling settled trenches, and grading gravel streets.
- Contracted for oil/chip pavement treatment.
- Increased use of city crews to excavate severely deteriorated areas.

**2026 Goals/Plans:**

- Continue crack sealing, asphalt patching, mastic patching, and other pavement maintenance practices.
- Identify streets for pavement maintenance surface treatment.
- Continue enforcing tire mud tracking on streets.
- Continue development of pavement maintenance plan and street project analysis process.

**Major Increases (Decreases) in 2026 Budget:** None

**Snow & Ice Removal**  
**(010-6102-735)**

**Goals/Responsibilities:**

Plow streets, control ice, haul snow from central business areas, major streets, parking lots and ramps and areas where removal is dictated by traffic conditions, to maintain good winter driving conditions.

**2025 Accomplishments:**

- Continued providing snow and ice control as dictated by weather conditions.
- Continued use of anti-icing techniques to reduce salt use while maintaining good road conditions.
- Maintained streets, parking lots and trails in safe winter conditions.

**2025 Accomplishments (continued):**

- Continued purchasing salt through Wisconsin DOT contract.
- Worked closely with Police Department to respond to slippery intersections.

**2026 Goals/Plans:**

- Continue to provide snow and ice control as dictated by weather conditions.
- Continue to use anti-icing techniques to reduce use of salt and improve road conditions.
- Continue to respond to Police Department request at slippery intersections.
- Continue to track work done on streets versus work done on municipal parking lots.

**Major Increases (Decreases) in 2026 Budget:**

- Unit price for salt increased from \$87/ton to \$91/ton.
- Reduced projected revenue for code enforcement-related snow removal.

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Public Works	<b>Budget:</b> Public Works
<b>Program:</b> Public Works	<b>Submitted by:</b> Gerry Kaiser

**Weed Cutting**  
**(010-6103-735)**

**Goals/Responsibilities:**

Control noxious weeds. Mow areas of City's responsibility. Mow, trim and bill private property when owners neglect property.

**2025 Accomplishments:**

- Worked with code enforcement to address complaints of high grass and overhanging shrubs.

**2026 Goals/Plans:**

- Maintain current program of responding to complaints.
- Continue using Parks Department temporary employees for hand mowing and trimming.
- Review ordinance to assure that it captures our current processes.

**Major Increases (Decreases) in 2026 Budget:** None.

**Traffic Control**  
**(010-7101-736)**

**Goals/Responsibilities:**

Maintain and repair 17 signalized intersections. Make, install and replace street signs as needed. Sign and maintain construction detour routes. Paint streets for traffic lanes, parking stalls, crosswalks and "No Parking" areas.

**2025 Accomplishments:**

- Worked with IS staff to expand fiber optic interconnection between downtown signalized intersections.
- Maintained existing traffic signs and signals as required.
- Maintained epoxy pavement marking.
- Provided temporary traffic control as necessary.
- Completed converting official traffic maps to GIS.
- Utilized changeable message board to provide notice of traffic restrictions.
- Replaced traffic signal equipment at Commercial/Cecil and Commercial/Alcott as part of S. Commercial Street reconstruction.
- Removed traffic signal equipment at First/Forest.
- Conducted feasibility studies for roundabout installations at Commercial/Nicolet and Nicolet/Third.

**2026 Goals/Plans:**

- Maintain traffic signals, signs and street painting.
- Continue having City crews paint crosswalks and small areas; use contractors for large areas.
- Sign and maintain projects in CIP.
- Maintain traffic sign inventory.

**Major Increases (Decreases) in 2026 Budget:** None.

**Street Lighting**  
**(010-7104-736)**

**Goals/Responsibilities:**

Maintain street lights owned by City and coordinate other street lighting with We Energies.

**2025 Accomplishments:**

- Installed and maintained street lights as necessary.

**2026 Goals/Plans:**

- Provide adequate street lighting.

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Public Works	<b>Budget:</b> Public Works
<b>Program:</b> Public Works	<b>Submitted by:</b> Gerry Kaiser

**Street Lighting (continued)**  
**(010-7104-736)**

**Major Increases (Decreases) in 2026 Budget:**

- Moved streetlight equipment purchases to capital project budget.

**Capital Outlay – P.W. Equipment**  
**(010-7581-737)**

**Goals/Responsibilities:**

Provide for equipment replacement on a planned and necessary basis.

**2025 Accomplishments:**

- Provided for timely and economical replacement of equipment.
- Extended the life of all equipment by employing better maintenance and more frequent cleaning in wash bay.

**2026 Goals/Plans:**

- Provide for timely and economical replacement of equipment.
- Continue to allocate machinery repairs to appropriate cost centers.
- Extend the life of all equipment through better maintenance and more frequent cleaning.

**Major Increases (Decreases) in 2026 Budget:** None

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Public Works	<b>Budget:</b> Public Works
<b>Program:</b> Public Works	<b>Submitted by:</b> Gerry Kaiser

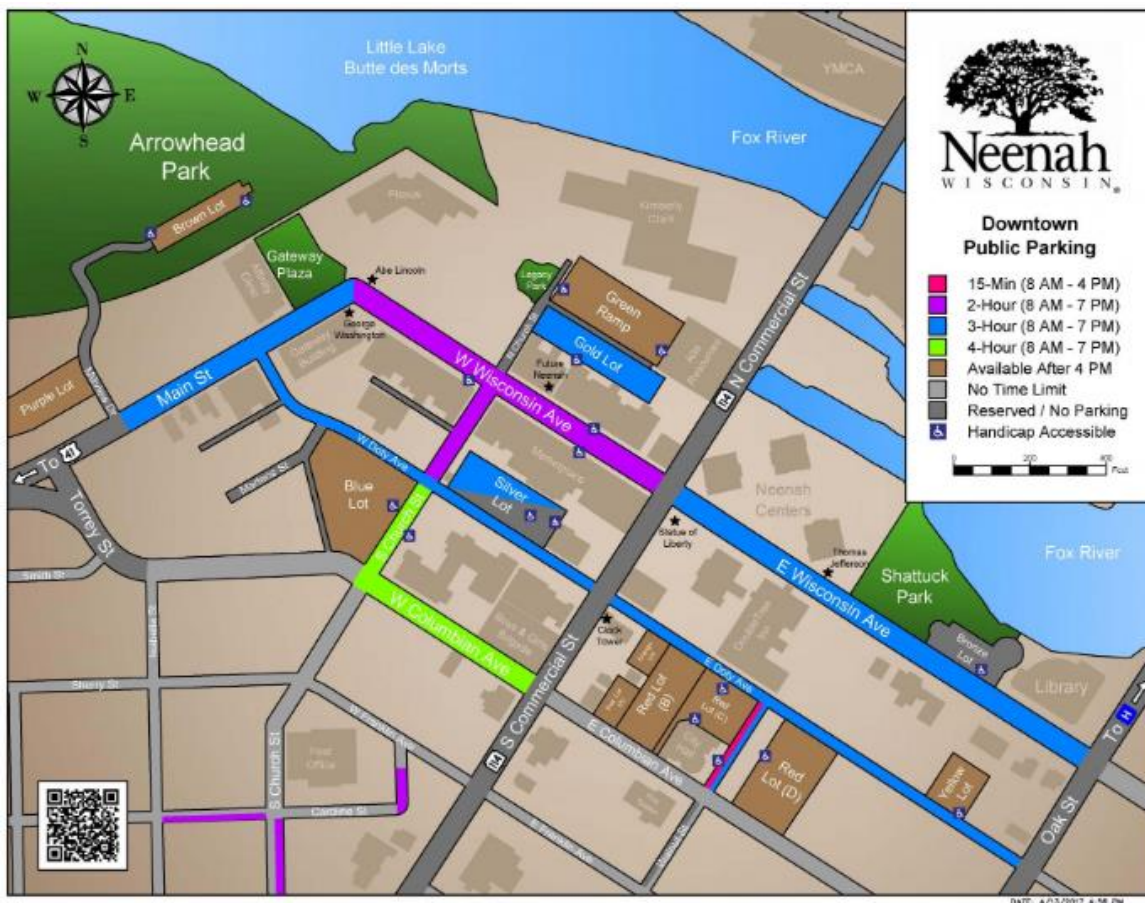
**Parking Lots  
(010-7702-738)**

**Goals/Responsibilities:**

Maintain, clean, plow and haul snow from the following City owned or operated lots.

Lot No.	Description	Spaces <sup>1</sup>
1	Blue Lot (Church and W. Doty - leased from First Presbyterian Church)	129
2	Orange Lot (115 E. Doty Av)	16
3	Gold Lot (109 N. Church St)	51
4	High Street Lot (235 Bond St)	35
5	Silver Lot (119 W. Doty Av)	63
6	Red Lot A (216 Walnut St)	99
7	Red Lots B, C, D (around City Administration Building including 112 E. Columbian)	132
8	Brown Lot (Arrowhead Park, 355 Millview Dr)	62
9	Purple Lot (235 Main St)	70
10	Yellow Lot (231 E. Wisconsin Av)	75
11	Smith Street Lot (along Canadian National tracks between Sherry and Smith)	40
12	300 N. Commercial Lot (easement, no snow plowing)	12
13	322/328 N. Commercial Lot (easement)	12
14	307 N. Commercial Lot (easement, no snow plowing)	8
<b>TOTAL</b>		<b>804</b>

Note 1: Total parking spaces in the lot including handicapped accessible spaces.



**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Public Works	<b>Budget:</b> Public Works
<b>Program:</b> Public Works	<b>Submitted by:</b> Gerry Kaiser

**Parking Lots (continued)**  
**(010-7702-738)**

**2025 Accomplishments:**

- Moved costs from Parking Utility to General Fund.
- Maintained parking lots as required. Contracted maintenance of parking lot landscaping.
- Continued to address capacity changes resulting from the ongoing post-COVID return to in-office work.
- Contracted for services for parking lot landscaping.

**2026 Goals/Plans:**

- Maintain all lots as required.
- With Community Development, evaluate future surface lot and/or ramp needs.
- Prepare for adjustments to parking supply based on downtown redevelopment.
- Evaluate parking permit charges. The base rate permit charge for 2024 is \$25/month.
- Evaluate long-term lease arrangements that are near expiration.

**Major Increases (Decreases) in 2026 Budget:**

- Reduced Rental line item to account for termination of all leases except for Blue Lot (Presbyterian Church parcel).

**Parking Ramp**  
**(010-7705-738)**

**Goals/Responsibilities:**

Maintain the N. Church Street Ramp (930 spaces).

**2025 Accomplishments:**

- Continued to maintain the Church Street Ramp.
- Moved costs from Parking Utility to General Fund.
- Replaced security cameras.
- Addressed instances of vandalism.
- Conducted structure condition survey for the ramp.

**2026 Goals/Plans:**

- Continue maintenance of ramp.
- Begin implementation of recommendations from structure condition survey.
- Proceed with site acquisition for a new parking structure and possibly begin design.

**Major Increases (Decreases) in 2026 Budget:** None

**DPW Services – Undesignated**  
**(010-7999-739)**

**Goals/Responsibilities:**

Assist other city departments as needed.

**2025 Accomplishments:**

- Assisted other city departments as needed.

**2026 Goals/Plans:**

- Assist other city departments as needed.

**Major Increases (Decreases) in 2026 Budget:**

- Increased wages to account for scale of services needed for elections in 2026.

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Public Works	<b>Budget:</b> Public Works
<b>Program:</b> Public Works	<b>Submitted by:</b> Gerry Kaiser

**Machinery Repair/Fleet Division**  
**(039-3703-732)**

**Goals/Responsibilities:**

Maintain, repair, evaluate and keep records on all City vehicles and pieces of equipment (approximately 60 Public Works vehicles, 30 other departmental vehicles and 100 pieces of smaller auxiliary equipment).

**2025 Accomplishments:**

- Allocated Fleet charges to departments based on historical use of Fleet maintenance services.
- Operated motor pool as a revenue generator.
- Maintained all equipment in accordance with manufacturer's recommendations.
- Repaired equipment and vehicles in a timely manner.
- Allocated maintenance costs to the appropriate cost center.
- Implemented software option to replace current home-built fleet management software.

**2026 Goals/Plans:**

- Continue to operate motor pool as a revenue generator.
- Maintain all equipment in accordance with manufacturer's recommendations.
- Repair equipment and vehicles in a timely manner.
- Continue to implement software option to replace the home-built fleet management software.

**Major Increases (Decreases) in 2026 Budget:** None

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENT**

<b>Department/Office:</b> Public Works	<b>Budget:</b> Public Works
<b>Program:</b> Public Works	<b>Submitted by:</b> Gerry Kaiser

**TV Sewer Inspection & Sealing**  
**(045-4104-733) (049-3902-733)**

**Goals/Responsibilities:**

Televise sanitary and storm sewers to locate areas in need of repair. Seal leaks where problems are found.

**2025 Accomplishments:**

- Moved costs from General Fund to Sanitary Sewer Fund.
- Continued TV and seal program as required.
- Coordinated TV work with sewer construction and completed work one year prior to street construction.

**2026 Goals/Plans:**

- Continue to coordinate televising lines and sealing prior to street construction.

**Major Increases (Decreases) in 2026 Budget:** None.

**Storm Sewers**  
**(049-390x-733)**

**Goals/Responsibilities:**

To effectively transport storm water to the Lake, River or Slough and operate the Storm Water Utility in compliance with DNR 216 and NR 150-152 regulations.

**Storm Sewer Operations:** Maintain approximately 75 miles of storm sewers, 2,591 manholes, 3,677 catch basins, culverts, ditches, 137 outfalls and one storm water pump station (Skyview).

**Creek Control:** Clear debris from the Neenah Creek and remove brush from the banks.

**Street Cleaning:** Keep alleys and 125 miles of streets free of dust and debris, including stone chips used for snow and ice control. Sweep streets on a regular interval to provide a clean environment and reduce sediment deposition into Lake Winnebago and Fox River.

**Snow Hauling:** Remove snow periodically from the downtown and other street areas with limited snow storage capacity.

**Erosion Control:** Review erosion control plans for subdivision and building construction and inspect sites as needed to assure compliance.

**Detention Ponds:** Maintain all City-owned storm water ponds and other “best management practices”. Existing ponds include the following:

- |                                |  |                                    |
|--------------------------------|--|------------------------------------|
| • Castle Oak 1 (Castle Oak Dr) | • Nature Trails 1 (CTH G)              | • Liberty Heights 1 (Nation Ct)    |
| • Castle Oak 2 (CTH G)         | • Nature Trails 2 (L-shaped)           | • Liberty Heights 2 (Hedgeview Dr) |
| • Commerce Court               | • Nature Trails 3 (Nature Trail Dr, E) | • Liberty Heights 3 (Plains Av)    |
| • Copps                        | • Nature Trails 4 (Pondview Ct)        | • Freedom Meadows                  |
| • Eaglecrest                   | • Southfield                           | • Freedom Acres 1 (Honor St)       |
| • Integrity Acres              | • Dixie Road                           | • Freedom Acres 2 (Freeman Dr)     |
| • Westowne                     | • Harrison Street                      | • Tullar Garage                    |
| • Douglas Park                 |  |                                    |

**Leaf Collection:** Collect leaves that have been raked to the terrace. Leaf collection is done with rotating collection of the city starting in the northeast part of the city.

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENT**

<b>Department/Office:</b> Public Works	<b>Budget:</b> Public Works
<b>Program:</b> Public Works	<b>Submitted by:</b> Gerry Kaiser

**Storm Sewers (continued)**  
**(049-390x-733)**

**2025 Accomplishments:**

- Continued to implement best management practices (BMP) as required by DNR.
- Continued to sample and analyze 20% of major storm water outfalls as required by DNR.
- Continued enforcing tire tracking of mud.
- Updated storm sewer system information in the GIS.
- Completed construction of the Douglas Park Pond.
- Implemented Storm Water Utility rate adjustment.
- Managed design for pond associated with the Courtside Fields subdivision(former Shattuck Middle School site).
- Applied for grant to fund a stormwater management plan update.

**2026 Goals/Plans:**

- Update stormwater management plan.
- Manage existing storm water ponds.
- Continue to clean catch basins on a regular basis and repair deteriorating catch basins.
- Continue to implement best management practices (BMP) as required by DNR.
- Provide field inspection and enforcement of local storm water ordinance.
- Sample and analyze 20% of all major storm water outfalls.
- Explore potential detention pond sites.
- Evaluate parking ordinance changes to improve street sweeping coverage.
- Review Storm Water Utility rate.
- Construct Courtside Fields Pond.

**Major Increases (Decreases) in 2026 Budget:**

- Increased Electricity for Detention Pond section.

**Recycling**  
**(081-690x-935)**

**Goals/Responsibilities:**

Administer City-wide program for handling various types of recyclables in a cost-effective manner with a view toward conserving resources and reducing volume of landfilled materials.

Curbside Collection: Use city equipment and crews to collect recyclables every other week from residential properties including multi-family properties containing up to 4 units. Collection is also done at commercial properties if they generate less than 95 gallons of recyclables every other week.

Waste Oil/Drop-Off Center: The Tullar Garage Drop-Off Center was created in 2005 to provide residents with an alternative to curbside collection of recyclables, large items, and yard waste. The use of the drop-off expanded to the point where part-time attendants were necessary to assist with daily oversight. The drop-off site is open from March through December, Monday through Friday from 7:00 to 5:00 p.m. It is also open on Saturday from 8:30 a.m. to Noon from May through mid-November. It is closed in January and February except for recyclables. Materials accepted at the drop-off site include yard waste, brush, recyclables, large items, metal, and wood. Concrete and dirt are also accepted in limited quantities. In 2020 a card system was implemented to reduce abuse of the site by non-residents. This card system has continued since then. Drop-off site costs related to recyclables, yard waste, brush, metal, concrete and dirt are included in the Recycling Fund budget. Drop-off costs related to large items and wood are included in the Refuse Collection budget.



**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENT**

<b>Department/Office:</b> Public Works	<b>Budget:</b> Public Works
<b>Program:</b> Public Works	<b>Submitted by:</b> Gerry Kaiser

**Recycling (continued)**  
**(081-690x-935)**

Yard Waste: In 2025, yard waste was collected in April, June, August, and October. This was a change from prior years and was done to provide additional crew time to address other city infrastructure needs. This schedule will be modified in 2026 to address concerns from some residents in Areas 1 and 2 about collection timing. No grass clippings are included in yard waste collections. In Fall, leaf collection is done with rotating collection of the city starting in the northeast part of the city. Leaf collection is very time consuming and labor intensive. Leaf collection is fully funded by the Storm Water Utility.

Equipment: For yard waste collection, the City uses rear-loading trucks with a two-person crew to collect bundled or containerized yard waste. Three chippers are available for brush chipping and are paired with a 7-CY truck and operated with a two-person crew. Large volumes of yard waste are collected with a front-end loader equipped with a claw attachment and paired with a dump truck. For leaf collection, the City uses six 14-CY trucks with front-mounted vacuum units and a two-person crew. If necessary, we can also use a pull-behind vacuum unit with either a 7-CY or 14-CY truck or a leaf picker/trailer unit pulled by a 5-CY truck.

**2025 Accomplishments:**

- Continued recycling program despite reduction to State Recycling Grant by implementing a Recycling Special Charge to curbside collection customers.
- Maintained Tullar Road drop-off center for City residents, March through December.
- Staffed the drop-off center from March through December.
- Completed construction of the Douglas Park Pond.
- Continued to require a card to access the drop-off center to reduce abuse. Increased charges for additional cards and limited additional cards to 2 per household.

**2026 Goals/Plans:**

- Continue to staff drop-off center to reduce non-resident materials.
- Continue to close drop-off center in January and February to reduce costs.
- Fund recycling program costs in excess of State Recycling Grant with "Special Charge" on tax bill, rather than using City reserves or tax levy.
- Modify drop-off center card distribution to eliminate mass mailing.

**Major Increases (Decreases) in 2026 Budget:**

- Assumed single stream recyclable tipping fees to be \$10 per ton, an increase of \$2.50 per ton from 2025 and \$5 per ton from 2024.
- Assumed yard waste tipping fees remain at \$35 per ton.
- Assumed revenue from the State Recycling grant to be \$200,000.
- Assumed revenue from commodity sales to be \$0. Revenue from these sales has been sporadic.
- Assumed 9,210 properties serviced comprising 9,297 charged units.
- Assumed a residential recycling special charge of \$55.00 per unit, an increase of \$8.00 per unit from 2025.

**CITY OF NEENAH  
OPERATING BUDGET  
\*\*\* PUBLIC WORKS EXPENDITURES DETAIL BY TYPE OF ACTIVITY \*\*\*  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b>PUBLIC WORKS DEPARTMENT</b>								
<b><u>ENGINEERING (3501-731)</u></b>								
0101	Salaries	526,829	562,830	318,986	466,550	573,710	573,710	
0103	Temporary Wages	14,334	18,000	14,033	16,000	20,000	20,000	
0104	Overtime Wages	0	2,000	237	500	1,000	1,000	
0110	Health Insurance	136,440	153,980	100,090	115,500	134,750	134,750	
0111	Fringes	106,570	116,280	66,488	96,750	110,320	110,320	
0115	Schools/Seminars/Training	1,192	1,250	787	1,250	1,250	1,250	
0118	License Renewal	169	0	0	0	200	200	
0202	Outside Printing	144	250	70	250	300	300	
0203	Postage	1,773	1,900	809	1,900	2,000	2,000	
0206	Advertising & Publication	0	60	82	90	100	100	
0207	Dues & Memberships	65	70	0	70	70	70	
0212	Maint of Office Equipment	0	100	0	100	100	100	
0213	Maint of Motor Vehicles	18	30	698	700	30	30	
0216	Maint of Operating Equip	0	100	0	100	100	100	
0218	Maint of Software	150	150	0	150	180	180	
0226	Storm Water	1,298	1,500	1,046	1,400	1,470	1,470	
0227	Cellular Telephone	3,737	3,900	2,217	3,900	3,530	3,530	
0236	Outside Services	445	200	90	200	200	200	
0238	Professional Services	0	200	0	200	200	200	
0254	Printer / Copies	1,925	2,100	1,423	2,100	0	0	
0255	IS Services / Internal	40,240	29,000	21,750	29,000	0	0	
0293	Maint of Motor Veh/Fleet	3,377	3,820	2,865	3,820	3,860	3,860	
0294	Oil and Fluids/Fleet	125	0	0	0	0	0	
0301	Office Supplies	605	600	218	600	600	600	
0302	Inhouse Printing	0	10	0	10	10	10	
0303	Computer Oper Supplies	334	500	105	200	0	0	
0310	Gasoline & Oil	3,708	4,600	1,990	3,500	3,600	3,600	
0313	Motor Vehicles Maint. Sup	0	20	0	20	20	20	
0319	Safety Supplies	0	400	0	400	400	400	
0320	Small Tools	46	20	0	20	20	20	
0333	All Other Supplies	529	2,000	907	2,000	2,000	2,000	
0347	Small Computer Hardware	330	500	900	900	0	0	
	<b>ENGINEERING</b>	<b>844,383</b>	<b>906,370</b>	<b>535,791</b>	<b>748,180</b>	<b>860,020</b>	<b>860,020</b>	<b>(46,350)</b>
<b><u>CAPITAL OUTLAY - ENGINEERING (3581-731)</u></b>								
8108	Office Furniture & Equip	0	100	0	100	100	100	
8133	All Other Equipment	0	100	0	100	100	100	
	<b>CAP. OUTLAY - ENGINEERING</b>	<b>0</b>	<b>200</b>	<b>0</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>0</b>

**CITY OF NEENAH**  
**OPERATING BUDGET**  
**\*\*\* PUBLIC WORKS EXPENDITURES DETAIL BY TYPE OF ACTIVITY \*\*\***  
**FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b><u>MUNICIPAL GARAGE (3701-732)</u></b>								
0101	Salaries	194,793	210,570	154,177	215,190	222,700	222,700	
0102	Full Time Hourly Wages	45,307	56,000	41,942	57,500	63,000	63,000	
0104	Overtime Wages	99	200	0	200	200	200	
0110	Health Insurance	78,481	89,720	72,991	89,720	81,890	81,890	
0111	Fringes	48,460	54,660	40,184	55,910	57,930	57,930	
0115	Schools/Seminars/Training	252	1,200	1,141	2,260	300	300	
0117	Clothing Allowance	11,450	12,000	10,911	10,920	12,000	12,000	
0118	License Renewal	160	120	160	160	300	300	
0202	Outside Printing	671	650	759	760	650	650	
0203	Postage	15	50	0	50	50	50	
0207	Dues & Memberships	253	200	260	300	300	300	
0212	Maint of Office Equipment	0	100	0	100	100	100	
0213	Maint of Motor Vehicles	292	50	0	50	50	50	
0214	Maint of Buildings	20,452	25,000	14,271	25,000	25,000	25,000	
0215	Maint of Radio Equipment	198	50	0	50	50	50	
0216	Maint of Operating Equip	3,766	5,000	1,916	5,000	5,000	5,000	
0219	Maintenance of Land	1,250	100	625	630	100	100	
0221	Telephone	1,246	290	280	290	290	290	
0222	Electricity	19,254	19,300	15,394	20,500	21,500	21,500	
0223	Natural Gas	8,431	14,400	11,882	14,400	15,200	15,200	
0224	Water & Sewer	(3,441)	2,650	2,009	2,650	2,720	2,720	
0226	Storm Water	9,204	7,500	7,417	9,900	10,400	10,400	
0227	Cellular Telephone	1,131	1,200	817	1,200	2,460	2,460	
0236	Outside Services	9,254	5,500	10,743	12,000	15,000	15,000	
0237	Pest Control	600	580	400	580	600	600	
0242	Permits	0	100	0	0	100	100	
0245	License Fees	497	500	655	660	660	660	
0254	Printer / Copies	1,863	2,000	1,461	2,000	0	0	
0255	IS Services / Internal	23,140	18,260	13,695	18,260	0	0	
0293	Maint of Motor Veh/Fleet	480	6,210	4,658	6,210	6,130	6,130	
0294	Oil and Fluids/Fleet	230	0	0	0	0	0	
0296	Maint of Oper Eq/Fleet	4,211	0	0	0	0	0	
0301	Office Supplies	451	500	342	450	500	500	
0302	Inhouse Printing	0	10	0	0	0	0	
0306	Cleaning/Janitor Supplies	2,876	2,200	1,676	2,200	2,200	2,200	
0310	Gasoline & Oil	1,551	1,150	2,483	2,490	2,000	2,000	
0314	Building Maint Supplies	943	1,200	122	800	800	800	
0315	Land Maintenance Supplies	0	0	0	630	600	600	
0316	Equipment Maint. Supplies	192	300	0	150	200	200	
0319	Safety Supplies	482	500	410	500	500	500	
0320	Small Tools	0	50	60	60	50	50	
0332	Salt & Stone Chips	0	100	0	0	100	100	
0333	All Other Supplies	245	500	34	400	500	500	
0343	Small Program Packages	0	100	0	0	0	0	
0345	Shop Supplies	0	200	0	100	100	100	
0347	Small Computer Hardware	230	400	221	300	0	0	
<b>MUNICIPAL GARAGE</b>		<b>488,969</b>	<b>541,370</b>	<b>414,096</b>	<b>560,530</b>	<b>552,230</b>	<b>552,230</b>	<b>10,860</b>

**CITY OF NEENAH**  
**OPERATING BUDGET**  
**\*\*\* PUBLIC WORKS EXPENDITURES DETAIL BY TYPE OF ACTIVITY \*\*\***  
**FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b><u>CECIL STREET GARAGE (3702-732)</u></b>								
0102	Full Time Hourly Wages	3,379	7,000	2,472	5,000	5,500	5,500	
0110	Health Insurance	1,112	2,350	920	2,350	1,580	1,580	
0111	Fringes	682	1,430	505	1,020	1,110	1,110	
0214	Maint of Buildings	269	2,000	92	1,500	2,000	2,000	
0216	Maint of Operating Equip	0	100	0	100	100	100	
0222	Electricity	987	2,200	2,002	2,010	2,100	2,100	
0223	Natural Gas	2,512	4,400	3,265	4,000	4,200	4,200	
0224	Water & Sewer	3,257	3,300	1,665	3,300	3,590	3,590	
0226	Storm Water	4,158	4,600	3,341	4,460	4,690	4,690	
0236	Outside Services	0	200	150	200	200	200	
0306	Cleaning/Janitor Supplies	0	50	0	50	50	50	
0333	All Other Supplies	0	200	0	100	100	100	
	<b>CECIL STREET GARAGE</b>	<b>16,356</b>	<b>27,830</b>	<b>14,412</b>	<b>24,090</b>	<b>25,220</b>	<b>25,220</b>	<b>(2,610)</b>
<b><u>REFUSE GARBAGE COLLECTION (4101-733)</u></b>								
0102	Full Time Hourly Wages	192,196	182,000	153,206	206,000	218,000	218,000	
0104	Overtime Wages	4,798	3,600	2,160	4,800	5,000	5,000	
0110	Health Insurance	63,972	62,430	57,824	62,430	63,880	63,880	
0111	Fringes	39,740	38,030	31,835	43,190	45,180	45,180	
0115	Schools/Seminars/Training	0	200	0	0	100	100	
0124	Meal Allowance	0	10	0	0	10	10	
0127	DOT Emp Notification Prog	0	20	0	0	20	20	
0202	Outside Printing	0	1,000	0	1,000	1,000	1,000	
0205	Debit Card Charges	264	200	185	250	250	250	
0206	Advertising & Publication	0	0	0	0	0	0	
0213	Maint of Motor Vehicles	0	100	0	100	100	100	
0224	Water & Sewer	2,556	3,000	2,009	2,600	2,770	2,770	
0227	Cellular Telephone	0	0	32	60	130	130	
0236	Outside Services	700	2,000	460	1,500	2,000	2,000	
0243	Tipping Fees	439,554	420,000	296,415	425,000	435,000	435,000	
0244	Commercial Dumpsters	75,245	76,000	49,220	76,000	80,000	80,000	
0245	License Fees	246	250	0	250	0	0	
0249	Dumpster Pulls	57,420	52,000	39,130	59,000	60,000	60,000	
0293	Maint of Motor Veh/Fleet	75,639	67,770	50,828	67,770	73,120	73,120	
0294	Oil and Fluids/Fleet	9,251	0	0	0	0	0	
0296	Maint of Oper Eq/Fleet	148	0	0	0	0	0	
0310	Gasoline & Oil	46,776	57,000	34,220	50,000	52,500	52,500	
0313	Motor Vehicles Maint. Sup	21	300	0	300	300	300	
0316	Equipment Maint. Supplies	0	100	0	100	100	100	
0319	Safety Supplies	338	400	550	550	400	400	
0320	Small Tools	34	150	0	50	100	100	
0333	All Other Supplies	0	150	0	50	100	100	
0339	Tires & Tire Maintenance	18,939	20,000	17,623	20,000	20,000	20,000	
	<b>REFUSE GARBAGE COLLECTION</b>	<b>1,027,837</b>	<b>986,710</b>	<b>735,697</b>	<b>1,021,000</b>	<b>1,060,060</b>	<b>1,060,060</b>	<b>73,350</b>

**CITY OF NEENAH**  
**OPERATING BUDGET**  
**\*\*\* PUBLIC WORKS EXPENDITURES DETAIL BY TYPE OF ACTIVITY \*\*\***  
**FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b><u>SANITARY T-V SEWER INSP. &amp; SEALING (4104-733)</u></b>								
0236	Outside Services	0	15,000	0	0	0	0	
	<b>T-V SEWER INSP. &amp; SEALING</b>	<b>0</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(15,000)</b>
<b><u>REPAIR OF STREETS (5101-734)</u></b>								
0102	Full Time Hourly Wages	202,848	225,000	175,368	225,000	235,000	235,000	
0104	Overtime Wages	11	150	171	200	150	150	
0110	Health Insurance	64,953	75,720	65,332	75,720	67,360	67,360	
0111	Fringes	40,928	46,130	35,965	46,140	47,640	47,640	
0115	Schools/Seminars/Training	0	50	0	0	50	50	
0213	Maint of Motor Vehicles	1,034	150	0	0	100	100	
0216	Maint of Operating Equip	0	150	89	100	100	100	
0236	Outside Services	59,224	60,000	8,115	60,000	60,000	60,000	
0293	Maint of Motor Veh/Fleet	33,798	41,290	30,968	41,290	43,190	43,190	
0294	Oil and Fluids/Fleet	1,066	0	0	0	0	0	
0296	Maint of Oper Eq/Fleet	10,126	0	0	0	0	0	
0310	Gasoline & Oil	11,592	14,000	10,666	14,000	14,280	14,280	
0313	Motor Vehicles Maint. Sup	0	50	0	0	50	50	
0316	Equipment Maint. Supplies	262	350	529	530	350	350	
0319	Safety Supplies	139	300	625	630	300	300	
0320	Small Tools	0	100	241	250	100	100	
0331	Sand Gravel Hot/Cold Mix	25,454	30,000	28,165	28,170	30,000	30,000	
0333	All Other Supplies	3,291	3,000	3,208	3,500	3,000	3,000	
0339	Tires & Tire Maintenance	1,915	1,500	1,353	1,600	1,500	1,500	
0501	Vandalism	245	0	703	710	500	500	
	<b>REPAIR OF STREETS</b>	<b>456,886</b>	<b>497,940</b>	<b>361,498</b>	<b>497,840</b>	<b>503,670</b>	<b>503,670</b>	<b>5,730</b>
<b><u>SNOW &amp; ICE REMOVAL (6102-735)</u></b>								
0102	Full Time Hourly Wages	74,733	100,000	37,785	82,000	85,000	85,000	
0104	Overtime Wages	56,166	80,000	56,496	75,000	80,000	80,000	
0110	Health Insurance	36,526	60,540	35,089	60,540	47,260	47,260	
0111	Fringes	26,446	36,880	19,317	32,170	33,430	33,430	
0115	Schools/Seminars/Training	0	200	80	200	200	200	
0124	Meal Allowance	976	1,500	888	1,300	1,500	1,500	
0213	Maint of Motor Vehicles	413	500	0	400	500	500	
0216	Maint of Operating Equip	15	100	0	50	50	50	
0236	Outside Services	842	2,000	1,020	2,000	2,000	2,000	
0293	Maint of Motor Veh/Fleet	119,525	167,570	125,677	167,570	173,810	173,810	
0294	Oil and Fluids/Fleet	4,040	0	0	0	0	0	
0296	Maint of Oper Eq/Fleet	51,561	0	0	0	0	0	
0310	Gasoline & Oil	34,948	36,000	23,062	33,000	35,000	35,000	
0313	Motor Vehicles Maint. Sup	0	200	0	200	200	200	
0316	Equipment Maint Supplies	30	300	0	300	300	300	
0319	Safety Supplies	0	200	0	200	200	200	
0320	Small Tools	138	100	0	100	100	100	
0332	Salt & Stone Chips	109,030	105,000	95,576	105,000	107,000	107,000	
0333	All Other Supplies	870	800	0	800	800	800	
0339	Tires & Tire Maintenance	2,464	5,500	1,215	5,000	5,500	5,500	
0344	Small Equipment	0	50	0	0	50	50	
	<b>SNOW &amp; ICE REMOVAL</b>	<b>518,723</b>	<b>597,440</b>	<b>396,205</b>	<b>565,830</b>	<b>572,900</b>	<b>572,900</b>	<b>(24,540)</b>

**CITY OF NEENAH**  
**OPERATING BUDGET**  
**\*\*\* PUBLIC WORKS EXPENDITURES DETAIL BY TYPE OF ACTIVITY \*\*\***  
**FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b><u>WEED CUTTING (6103-735)</u></b>								
0102	Full Time Hourly Wages	21,521	23,000	19,345	19,350	22,000	22,000	
0103	Temporary Wages	7,027	9,000	8,719	9,000	9,000	9,000	
0110	Health Insurance	9,811	10,760	10,445	10,760	8,880	8,880	
0111	Fringes	5,756	6,560	5,753	5,760	6,280	6,280	
0293	Maint of Motor Veh/Fleet	4,888	16,990	12,743	16,990	16,350	16,350	
0294	Oil and Fluids/Fleet	523	0	0	0	0	0	
0296	Maint of Oper Eq/Fleet	5,950	0	0	0	0	0	
0310	Gasoline & Oil	3,486	3,200	2,812	3,200	3,260	3,260	
0319	Safety Supplies	0	50	0	0	50	50	
0333	All Other Supplies	1,460	800	1,300	1,300	800	800	
0339	Tires & Tire Maintenance	300	500	0	500	500	500	
	<b>WEED CUTTING</b>	<b>60,722</b>	<b>70,860</b>	<b>61,117</b>	<b>66,860</b>	<b>67,120</b>	<b>67,120</b>	<b>(3,740)</b>
<b><u>TRAFFIC CONTROL (7101-736)</u></b>								
0102	Full Time Hourly Wages	104,972	102,000	81,826	111,000	115,000	115,000	
0104	Overtime Wages	7,206	6,000	8,035	8,040	6,500	6,500	
0110	Health Insurance	36,466	36,330	33,444	36,330	34,800	34,800	
0111	Fringes	22,635	22,130	18,413	23,970	24,620	24,620	
0115	Schools/Seminars/Training	0	200	0	200	200	200	
0124	Meal Allowance	64	50	20	50	50	50	
0217	Maint of Traffic Signals	13,040	8,500	1,959	6,500	8,500	8,500	
0218	Maintenance of Software	2,025	1,550	1,485	2,030	2,030	2,030	
0221	Telephone	3	10	2	10	10	10	
0222	Electricity	14,524	15,400	8,067	15,400	16,000	16,000	
0227	Cellular Telephone	825	1,000	773	1,050	1,050	1,050	
0229	Maint of Pavement Marking	872	0	0	0	0	0	
0236	Outside Services	22	500	65	500	500	500	
0293	Maint of Motor Veh/Fleet	8,910	7,790	5,842	7,790	8,250	8,250	
0294	Oil and Fluids/Fleet	55	0	0	0	0	0	
0301	Office Supplies	13	20	66	70	20	20	
0310	Gasoline & Oil	2,170	2,700	1,817	2,400	2,500	2,500	
0316	Equipment Maint. Supplies	280	1,000	27	500	500	500	
0317	Traffic Signal Supplies	18,006	0	0	400	0	0	
0319	Safety Supplies	0	100	0	100	100	100	
0320	Small Tools	790	500	490	500	500	500	
0324	Pavement Marking Supplies	235	1,000	1,108	1,110	1,000	1,000	
0327	Sign & Barricade Supplies	12,556	12,000	11,095	12,000	12,000	12,000	
0333	All Other Supplies	129	100	63	100	100	100	
0344	Small Equipment	0	200	0	200	200	200	
	<b>TRAFFIC CONTROL</b>	<b>245,798</b>	<b>219,080</b>	<b>174,597</b>	<b>230,250</b>	<b>234,430</b>	<b>234,430</b>	<b>15,350</b>

**CITY OF NEENAH**  
**OPERATING BUDGET**  
**\*\*\* PUBLIC WORKS EXPENDITURES DETAIL BY TYPE OF ACTIVITY \*\*\***  
**FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b><u>STREET LIGHTING (7104-736)</u></b>								
0102	Full Time Hourly Wages	683	2,340	2,202	3,000	3,000	3,000	
0110	Health Insurance	217	780	820	820	860	860	
0111	Fringes	135	480	452	620	610	610	
0222	Electricity	609,200	653,000	400,593	640,000	660,000	660,000	
0236	Outside Services	4,281	5,000	50	4,000	5,000	5,000	
0293	Maint of Motor Veh/Fleet	0	100	75	100	80	80	
0311	Fixed Equip. Maint Supply	4,631	0	0	0	0	0	
0316	Equipment Maint. Supplies	121	100	0	100	100	100	
0333	All Other Supplies	0	300	0	300	300	300	
	<b>STREET LIGHTING</b>	<b>619,268</b>	<b>662,100</b>	<b>404,192</b>	<b>648,940</b>	<b>669,950</b>	<b>669,950</b>	<b>7,850</b>
<b><u>CAPITAL OUTLAY - P.W. EQUIP. (7581-737)</u></b>								
8108	Office Furniture & Equip.	0	250	160	250	250	250	
8113	Communication Equipment	87	750	0	750	750	750	
8115	Computer Hardware Outlay	3,688	4,200	0	4,200	0	0	
8116	Maintenance Equipment	1,415	4,000	1,390	4,000	4,000	4,000	
8133	All Other Equipment	795	1,000	1,333	1,340	1,000	1,000	
	<b>CAP. OUTLAY - P.W. EQUIP.</b>	<b>5,985</b>	<b>10,200</b>	<b>2,883</b>	<b>10,540</b>	<b>6,000</b>	<b>6,000</b>	<b>(4,200)</b>
<b><u>PARKING LOTS (7702-738)</u></b>								
0101	Salaries	0	0	590	590	0	0	
0102	Full Time Hourly Wages	0	20,000	2,985	8,000	10,000	10,000	
0104	Overtime Wages	0	10,000	5,462	7,000	9,000	9,000	
0110	Health Insurance	0	10,090	3,364	10,090	5,440	5,440	
0111	Fringes	0	6,150	1,853	3,080	3,850	3,850	
0124	Meal Allowance	0	150	80	150	150	150	
0219	Maintenance of Land	0	16,500	7,207	16,000	16,500	16,500	
0222	Electricity	0	3,000	2,883	4,200	4,400	4,400	
0226	Storm Water	0	5,690	4,785	5,810	6,100	6,100	
0236	Outside Services	0	1,000	0	1,000	1,000	1,000	
0237	Pest Control	0	400	0	400	400	400	
0251	Rental	0	16,700	9,440	9,500	8,000	8,000	
0293	Maint of Motor Veh/Fleet	0	12,000	9,000	12,000	12,280	12,280	
0310	Gasoline & Oil	0	500	462	500	550	550	
0332	Salt & Stone Chips	0	500	0	500	500	500	
0333	All Other Supplies	0	200	0	200	200	200	
	<b>PARKING LOTS</b>	<b>0</b>	<b>102,880</b>	<b>48,111</b>	<b>79,020</b>	<b>78,370</b>	<b>78,370</b>	<b>(24,510)</b>
<b><u>PARKING RAMP (7705-738)</u></b>								
0101	Salaries	0	9,890	8,008	9,890	10,140	10,140	
0102	Full Time Hourly Wages	0	7,200	3,066	6,000	7,000	7,000	
0110	Health Insurance	0	5,940	4,122	5,940	5,740	5,740	
0111	Fringes	0	3,560	2,307	3,500	3,510	3,510	
0214	Maint of Buildings	0	18,000	7,043	15,000	18,000	18,000	
0216	Maint of Operating Equip	0	100	4,005	4,010	100	100	
0221	Telephone	0	470	0	0	0	0	
0222	Electricity	0	34,500	18,809	33,000	34,650	34,650	
0224	Water & Sewer	0	4,640	2,982	4,300	4,610	4,610	
0226	Storm Water	0	1,280	979	1,310	1,380	1,380	
0236	Outside Services	0	24,000	18,248	24,000	24,000	24,000	
0237	Pest Control	0	1,600	1,629	2,000	2,000	2,000	
0238	Professional Services	0	250	0	250	250	250	
0242	Permits	0	50	0	0	0	0	
0293	Maint of Motor Veh/Fleet	0	330	248	330	360	360	
0306	Cleaning/Janitor Supplies	0	500	0	500	500	500	
0314	Building Maint. Supplies	0	1,500	250	1,000	1,500	1,500	
0316	Equipment Maint. Supplies	0	500	0	250	400	400	

**CITY OF NEENAH  
OPERATING BUDGET  
\*\*\* PUBLIC WORKS EXPENDITURES DETAIL BY TYPE OF ACTIVITY \*\*\*  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b><u>PARKING RAMP (CONT.)</u></b>								
0319	Safety Supplies	0	150	0	150	150	150	
0320	Small Tools	0	250	0	200	250	250	
0332	Salt & Stone Chips	0	9,000	1,427	9,000	9,000	9,000	
0333	All Other Supplies	0	100	70	100	100	100	
0344	Small Equipment	0	250	0	250	250	250	
0501	Vandalism	0	200	3,500	3,500	200	200	
	<b>PARKING RAMP</b>	<b>0</b>	<b>124,260</b>	<b>76,693</b>	<b>124,480</b>	<b>124,090</b>	<b>124,090</b>	<b>(170)</b>
<b><u>DPW SERVICES - INTERDEPARTMENTAL</u></b>								
<b><u>(7901-739 thru 7999-739)</u></b>								
0101	Salaries	1,908	0	2,104	2,500	0	0	
0102	Full Time Hourly Wages	4,063	4,100	2,257	4,000	450	450	
0104	Overtime Wages	525	200	118	200	500	500	
0110	Health Insurance	2,006	1,450	1,667	1,670	1,430	1,430	
0111	Fringes	1,320	880	917	1,370	1,010	1,010	
	<b>DPW SERVICES - INTERDEPT.</b>	<b>9,822</b>	<b>6,630</b>	<b>7,063</b>	<b>9,740</b>	<b>3,390</b>	<b>3,390</b>	<b>(3,240)</b>
<b>PUBLIC WORKS DEPARTMENT</b>		<b>4,294,749</b>	<b>4,768,870</b>	<b>3,232,355</b>	<b>4,587,500</b>	<b>4,757,650</b>	<b>4,757,650</b>	<b>(11,220)</b>
		<b>Percent Budget Change</b>						<b>-0.24%</b>



**CITY OF NEENAH**  
**2026 OPERATING**  
**BUDGET SUPPLEMENTARY DETAIL**  
**SHEET FOR STAFFING AND SALARIES**

<b>Department/Office:</b>
Public Works
<b>Program:</b>
Public Works

POSITION TITLE	STAFFING					
	Current Budget		Requested Budget		Proposed Budget	
	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.
<b>FULL TIME</b>						
Director of Public Works	19	1.00	19	1.00	19	1.00
Public Works Superintendent	14	1.00	14	1.00	14	1.00
P.W. Asst. Superintendent	11	1.00	11	1.00	11	1.00
Civil Engineer III	13	2.00	13	2.00	13	2.00
Traffic Engineer	13	1.00	13	1.00	13	1.00
Engineering Technician I	10	1.00	10	1.00	10	1.00
Const. Insp./Engineer Aide I	7	1.00	7	1.00	7	1.00
Office Manager	7	1.00	7	1.00	7	1.00
Traffic Maintenance Crew Person	8	1.00	8	1.00	8	1.00
Equipment Operator	8	1.00	8	1.00	8	1.00
Tech III	8	4.00	8	4.00	8	4.00
Tech II	7	8.00	7	8.00	7	8.00
Tech I	6	12.00	6	12.00	6	12.00
Garage Attendant	7	0.50	7	0.50	7	0.50
(shared w/ Fleet Management)						
Subtotal		35.50		35.50		35.50
<b>PART-TIME</b>						
Garage Admin Assistant (1,510 Hours)	6	0.67	6	0.67	6	0.67
<b>OTHER COMPENSATION</b>						
Accrued Wages	-		-		-	
Work in Other Class	-		-		-	
Overtime / Operations	-		-		-	
<b>TEMPORARY</b>						
Operations	10.00-10.75/hr		10.00-10.75/hr		10.00-10.75/hr	
Administration	12.00-13.50/hr		12.00-13.50/hr		12.00-13.50/hr	
Public Weed Cutting	10.00-10.75/hr		10.00-10.75/hr		10.00-10.75/hr	
Fleet Management Employees	-		-		-	
<b>INFORMATION ONLY</b>						
Recycling Wages	-		-		-	
City-Wide Forestry Wages	-		-		-	
Storm Water Management	-		-		-	
Parking	-		-		-	
<b>TOTAL</b>	<b>XXX</b>	<b>36.17</b>	<b>XXX</b>	<b>36.17</b>	<b>XXX</b>	<b>36.17</b>

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# DEPARTMENT OF COMMUNITY DEVELOPMENT

## Department Head

Kelly Nieforth

## Major Activities

The Department provides a comprehensive level of property services and development programs. Activities include economic development initiatives; planning services; zoning code administration; neighborhood and project-level planning; small business and home improvement loans; low-cost public transit management; grants administration; weights and measures; building, plumbing, electrical and heating permits/inspections; Assessor services; and the City's Geographic Information Systems (GIS).

## Operating Budget Information/Number of Employees

	2024 Actual	2025 Budget	2026 Requested	% Increase	2026 Proposed	% Increase
Operating Budget	\$ 1,333,233	\$ 1,431,750	\$ 1,448,950	1.20%	\$ 1,448,950	1.20%
No. of Employees (FTE)	10.67	10.67	10.67	0%	10.67	0%

## Budget Adjustments

### Increases (Decreases) to Expenditures Requested

#### Mayor Proposed

\$ -

#### Mayor's Comments:

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**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Community Development	<b>Budget:</b> Community Development
<b>Program:</b> Community Development and Human Services	<b>Submitted by:</b> Kelly Nieforth

**Goals/Responsibilities:**

Provide planning and zoning services, building permits and inspections, City Sealer duties, City Assessor duties, coordinate GIS services, and community and economic development programs.

**Activities:**

City planning; zoning and housing code administration; building, plumbing, electrical and heating permits/inspections; establish uniform values for all land, improvements and personal property in the City; economic development programs; overseeing the City's GIS functions; Tax Incremental Finance oversight; project development planning; business development loans; home improvement loans; grants administration (CDBG, Dial-A-Ride, Mass Transit). Staff serve Mayor, Common Council, Plan Commission, Community Development Authority, Board of Appeals, Board of Review, Loan Assistance Board, Committee on Aging, Landmarks Commission, Parking Task Force, BID Board, Sustainable Neenah Committee and special project committees.

**2025 Accomplishments:**

Planning

As of August 1, 2025, Staff has reviewed 40 planning/zoning cases including site plans, special use permits, plats, annexations, variances/appeals, certified survey maps, and rezoning requests which is consistent with previous years. Between 2022 and 2024, Staff averaged 52 planning/zoning reviews per year. The major developments in 2025 included the opening of the Boys and Girls Club on Marathon Avenue, Galloway Company completed a \$70 million expansion project, Bridgewood Luxury Apartments completed or began construction on eight new townhouse buildings, Bridgewood Hotel opened their hotel expansion, construction began on the 4<sup>th</sup> Addition to Homes at Freedom Meadows creating 47 new single-family lots, final plats were approved for the 2<sup>nd</sup> Addition to Freedom Acres and Courtside Fields creating 57 new single-family lots, and the City finalized the Housing Study and Needs Analysis while the Plan Commission began implementing the recommendations of the study.

Inspections

As of August 2025, completed over 3,200 inspections in response to permits issued, complaints received, well abandonment, RPZ testing, housing rehab, sewer exemption programs and erosion control.

Weights and Measures

As of July 1, 2025, the City Sealer completed 105 inspections which included regulation inspections, complaint-based inspections and recheck inspections.

City Assessor

Staff conducted Open Book and Board of Review, which resulted in no Board of Review cases for 2025. Assessment staff is conducting neighborhood reviews starting in the neighborhood south of Geiger Street to S. Lake Street. The neighborhood review helps assessment staff maintain accurate property records. Approximately 40% of homes have allowed an internal walk-through. The number of property sales (houses and vacant land) for 2025 are 11% higher than 2024. The median home value has increased 7% from last year. Over 290 building permits affecting property value have been reviewed as of August 1, 2025, which is in-line with previous years.

Economic Development

Staff managed Community Development Authority projects and aided developers and businesses looking to locate, relocate or expand in Neenah. Staff continued to market industrial sites in the Southpark Industrial Center and expansion area, as well as commercial sites along S. Commercial Street and in the downtown. Gunderson Cleaners purchased 13 acres of city-owned land in the Southpark Industrial Center expansion area for \$390,000 and will construct their corporate headquarters on the site. Staff continues to coordinate the Arrowhead/Waterfront District Master Plan implementation development.

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Community Development	<b>Budget:</b> Community Development
<b>Program:</b> Community Development and Human Services	<b>Submitted by:</b> Kelly Nieforth

Geographic Information Systems (GIS)

The Department continues to promote and expand GIS throughout the City, both internally and externally. GIS staff continue to meet with other City departments to introduce GIS and its capabilities to increase efficiency, improve decision-making, analyze existing data, and develop methods for hosting new data within GIS. Earlier this year GIS staff brought in a consultant to upgrade and configure the City's GIS to support the latest version. GIS Staff will also be updating the City's orthoimagery (aerial photography) in the fall when it is made available by Winnebago County. ESRI will be conducting an internal analysis of GIS use within the City and provide recommendations for improving efficiency using GIS tools. The GIS Coordinator completed an update to Neenah-Menasha Fire Department's Fire Maps which provided an update to City boundaries, parcels and addresses within the cities of Neenah and Menasha.

Housing and Community Services

Prepared 2025 CDBG application Consolidated Plan. Prepared grant applications for Dial-A-Ride program. Coordinated housing rehabilitation and homebuyers' programs. Managed CDBG, Dial-A-Ride, Landmarks Commission, Committee on Aging, Y-Senior and Sustainable Neenah Committee programs.

Participated in local and area-wide efforts to improve housing opportunities for all citizens. Assisted Landmarks Commission and Sustainable Neenah with their community awareness efforts.

The City of Neenah Houses Into Homes Program debuted in March of 2024. As of August 1, 2025, 30 projects have been approved during the 2025 program cycle – 22 Curb Appeal Grant projects and 8 Refresh and Renew Loan projects. Total amount committed to approved projects is \$189,701.15 with \$69,082.88 having been paid out to finished projects.

**2026 Goals/Plans:**

Planning

- Implement the Housing Study and Needs Assessment Recommendations.
- Update the City's Zoning Code and Sign Code.
- Review and amend, where necessary, the Department's planning and zoning review process including updating City applications.
- Develop a public GIS application identifying city-wide zoning and planning reviews and development projects.
- Review and make updates to the City's Official Street Map.
- Continue to monitor the City's Comprehensive Plan and implement the recommendations of the Plan.
- Expand use of computer/GIS systems and land records modernization for internal and external (public) use.
- Continue effective internship program to the benefit of the City and upcoming planning and GIS professionals.
- Update development review process and identify additional efficiencies.
- Review City's residential subdivision fee structure and identify options to ensure costs/fees are compatible with other similarly sized communities.
- Develop neighborhood plans for undeveloped land in the City's growth corridor.
- Document planning/zoning review processes.
- Continue to participate in the implementation of the Arrowhead Master Plan.

Inspections

- Ongoing inspections/enforcement duties.
- Continue staff cross-training efforts.
- Expand mobile applications for inspection team.
- Continue enhancement of the on-line permitting system to improve efficiencies and customer experience.

City Assessor

- Continue the neighborhood review program which aims to increase interior and exterior inspections homes.
- Execute all permits that affect value, process property sales and conduct annual neighborhood inspections of residential properties.
- Continue quality control initiatives in order to ensure accuracy of data.

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Community Development	<b>Budget:</b> Community Development
<b>Program:</b> Community Development and Human Services	<b>Submitted by:</b> Kelly Nieforth

- Prioritize/modify office and field procedures to accelerate frequency of city-wide revaluations.
- Manage work of Statutory Assessor.
- Conduct Open Book and Board of Review hearings.
- Transition the Real Property Listing process from our assessment software to the Ascent Land Records software program.
- Explore alternatives for a new assessment system.
- Continue to evaluate the need for a City-wide

City Sealer

- Administer and enforce the Weights and Measures laws and standards of Wisconsin.
- Annually inspect businesses providing a commodity for sale by weight or measure.
- Maintain an inspection rate of at least 95%.

Economic Development

- Provided guidance and oversight of the Arrowhead Redevelopment.
- Manage the Downtown Gateway Redevelopment Area projects.
- Manage the expansion of Southpark Industrial Center.
- Administered all seven Tax Increment Districts and managed projects within the Districts.
- Manage the small business loan program.
- Manage the community-wide economic development marketing program.
- Continue timely updates of City website with relevant economic development information and data.
- Continue to actively participate in regional economic development efforts with the Fox Cities Economic Development Partnership, Fox Cities Regional Partnership and the New North.
- Continue business retention efforts with a goal to visit at least 10 businesses.
- Coordinate downtown parking programs.

Geographic Information Systems (GIS)

- Develop new applications, both public and internal, as requested by City staff
- Continue to update and maintain existing GIS Applications
- Continue to support City staff, providing training specific to their needs, as well as technical support or troubleshooting for GIS-related issues they may encounter.
- Finalize the Deferred Assessment Application
- Develop a GIS Strategic Plan
- Document five (5) processes related to the administration of GIS or update existing processes to reflect workflow changes.

Housing and Community Services

- Coordinate housing rehabilitation and homebuyers' program.
- Implemented the new Houses to Homes housing initiative.
- Monitor public transit service and funding options.
- Evaluate Small Business Loan program to encourage the formation of new business within the City.
- Prepare grant applications and manage projects for CDBG, Dial-A-Ride and other appropriate programs.
- Pursue implementation of Neenah's Sustainability Plan.

**Major Increases (Decreases) in 2026 Budget:**

*Administration:*

- Zoning Code Re-write: Increase of \$130,000.
- The Information Services (IS) expense in total decreased by \$77,100 to \$0. Beginning in 2026, the IS Department will transition from operating as an internal service fund to being part of the General Fund. This change aligns IS with other administrative departments—such as Legal, Finance, and Human Resources—which are already included in the General Fund. As a result, departments within the General Fund will no longer be charged for IS services. Only Utilities, Municipal Court, and Neenah-Menasha Fire Rescue will continue to receive an IS services charge.

**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b>COMMUNITY DEVELOPMENT</b>								
<b><u>COMM. DEVELOPMENT ADMIN. (9301-801)</u></b>								
0101	Salaries	353,383	375,760	256,655	365,110	372,020	372,020	
0103	Temporary Wages	9,516	8,500	51,643	51,950	11,000	11,000	
0110	Health Insurance	78,000	87,990	65,970	87,990	77,000	77,000	
0111	Fringes	62,686	66,660	53,482	72,160	65,330	65,330	
0115	Schools/Seminars/Training	2,225	1,500	0	500	1,500	1,500	
0203	Postage	971	1,300	782	790	1,250	1,250	
0206	Advertising & Publication	9	200	34	50	200	200	
0207	Dues & Memberships	591	600	641	650	650	650	
0212	Maint of Office Equipment	0	50	0	0	0	0	
0218	Maint of Software	233	960	424	960	300	300	
0227	Cellular Telephone	480	480	281	480	890	890	
0236	Outside Services	0	0	1,131	1,140	130,000	130,000	
0254	Printer / Copies	1,770	2,000	1,245	2,000	0	0	
0255	IS Services / Internal	25,300	22,100	16,575	22,100	0	0	
0301	Office Supplies	1,023	600	405	500	500	500	
0302	Inhouse Printing	0	30	0	30	0	0	
0308	Books and Periodicals	0	100	0	50	100	100	
0333	All Other Supplies	0	100	50	100	100	100	
0343	Small Program Packages	714	620	245	500	500	500	
0344	Small Equipment	14	200	0	100	100	100	
0347	Small Computer Hardware	0	500	304	500	0	0	
	<b>COMM. DEVELOP. ADMIN.</b>	<b>536,915</b>	<b>570,250</b>	<b>449,867</b>	<b>607,660</b>	<b>661,440</b>	<b>661,440</b>	<b>91,190</b>
<hr/>								
<b><u>INSPECTIONS (9302-801)</u></b>								
0101	Salaries	214,210	242,050	158,478	242,050	250,670	250,670	
0110	Health Insurance	53,160	60,120	45,090	60,120	51,880	51,880	
0111	Fringes	42,607	48,850	31,984	48,850	50,000	50,000	
0115	Schools/Seminars/Training	1,767	3,130	1,685	3,000	3,200	3,200	
0205	Debit Card Charges	11,886	10,000	10,680	10,680	10,000	10,000	
0207	Dues & Memberships	266	1,200	320	950	1,200	1,200	
0213	Maint of Motor Vehicles	124	450	362	450	650	650	
0227	Cellular Telephone	645	840	423	840	1,010	1,010	
0236	Outside Services	0	450	0	200	400	400	
0254	Printer / Copies	221	300	156	300	0	0	
0255	IS Services / Internal	19,170	17,400	13,050	17,400	0	0	
0293	Maint Of Motor Veh/Fleet	2,516	1,260	945	1,260	1,560	1,560	
0294	Oil and Fluids/Fleet	60	0	0	0	0	0	
0302	Inhouse Printing	0	80	0	80	80	80	
0308	Books and Periodicals	0	2,000	1,412	2,000	1,500	1,500	
0310	Gasoline & Oil	1,790	2,500	1,323	2,000	2,500	2,500	
0333	All Other Supplies	477	850	289	850	1,000	1,000	
0334	Other- WI Building Seals	2,160	2,500	2,471	2,480	2,500	2,500	
0347	Small Computer Hardware	0	250	136	140	0	0	
	<b>INSPECTIONS</b>	<b>351,059</b>	<b>394,230</b>	<b>268,804</b>	<b>393,650</b>	<b>378,150</b>	<b>378,150</b>	<b>(16,080)</b>



**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b><u>GIS (9303-801)</u></b>								
0101	Salaries	76,993	79,870	57,215	79,870	82,690	82,690	
0110	Health Insurance	19,440	22,000	16,470	22,000	19,250	19,250	
0111	Fringes	13,730	14,340	10,272	14,340	14,600	14,600	
0115	Schools/Seminars/Training	0	700	0	0	0	0	
0123	Auto Allowance	0	50	0	0	0	0	
0227	Cellular Telephone	480	480	360	480	530	530	
0236	Outside Services	0	15,000	10,500	12,000	0	0	
0255	IS Services / Internal	15,110	15,300	11,475	15,300	0	0	
0303	Computer Oper Supplies	81	500	0	100	500	500	
0343	Small Program Packages	50	250	180	180	250	250	
0347	Small Computer Hardware	110	250	89	90	0	0	
	<b>WEIGHTS &amp; MEASURES</b>	<b>125,994</b>	<b>148,740</b>	<b>106,561</b>	<b>144,360</b>	<b>117,820</b>	<b>117,820</b>	<b>(30,920)</b>

**WEIGHTS & MEASURES (9305-801)**

0203	Postage	72	300	0	0	0	0	
0205	Debit Card Charges	32	0	4	10	0	0	
0236	Outside Services	16,560	23,750	17,811	23,750	23,750	23,750	
0301	Office Supplies	0	300	0	0	0	0	
0302	Inhouse Printing	0	100	0	0	0	0	
0333	All Other Supplies	0	500	150	150	0	0	
0344	Small Equipment	0	350	0	0	0	0	
0347	Small Computer Hardware	0	500	0	0	0	0	
0349	Decals	0	100	0	0	0	0	
	<b>WEIGHTS &amp; MEASURES</b>	<b>16,664</b>	<b>25,900</b>	<b>17,965</b>	<b>23,910</b>	<b>23,750</b>	<b>23,750</b>	<b>(2,150)</b>

**ASSESSOR OPERATIONS (9314-801)**

0101	Salaries	158,563	137,690	119,036	137,690	142,540	142,540	
0103	Temporary Wages	0	500	0	0	0	0	
0110	Health Insurance	39,000	44,000	33,030	44,000	38,500	38,500	
0111	Fringes	32,035	28,560	24,601	28,460	25,500	25,500	
0115	Schools/Seminars/Training	420	1,000	149	200	1,000	1,000	
0202	Outside Printing	236	1,200	0	250	500	500	
0203	Postage	1,251	1,500	1,409	1,500	1,500	1,500	
0207	Dues & Memberships	2,080	2,100	2,100	2,100	2,100	2,100	
0213	Maint of Motor Vehicles	0	150	0	50	150	150	
0218	Maint of Software	0	100	0	50	100	100	
0227	Cellular Telephone	1,101	1,200	764	1,200	680	680	
0233	Other Serv-Manufac Fees	10,244	14,000	0	14,000	14,000	14,000	
0236	Outside Services	36,500	36,500	27,375	36,500	40,000	40,000	
0254	Printer / Copies	221	300	156	300	0	0	
0255	IS Services / Internal	20,460	22,300	16,725	22,300	0	0	
0293	Maint Of Motor Veh/Fleet	144	530	397	530	470	470	
0294	Oil and Fluids/Fleet	31	0	0	0	0	0	
0301	Office Supplies	13	100	0	100	100	100	
0303	Computer Oper Supplies	0	50	0	50	50	50	
0308	Books and Periodicals	0	100	0	50	100	100	
0310	Gasoline & Oil	154	300	167	200	300	300	
0333	All Other Supplies	148	150	0	150	150	150	
0344	Small Equipment	0	50	0	50	50	50	
0347	Small Computer Hardware	0	250	0	200	0	0	
	<b>ASSESSOR OPERATIONS</b>	<b>302,601</b>	<b>292,630</b>	<b>225,909</b>	<b>289,930</b>	<b>267,790</b>	<b>267,790</b>	<b>(24,840)</b>

**COMMUNITY DEVELOPMENT**

<b>1,333,233</b>	<b>1,431,750</b>	<b>1,069,106</b>	<b>1,459,510</b>	<b>1,448,950</b>	<b>1,448,950</b>	<b>17,200</b>
Percent Budget Change						<b>1.20%</b>

**CITY OF NEENAH  
2026 OPERATING  
BUDGET SUPPLEMENTARY DETAIL  
SHEET FOR STAFFING AND SALARIES**

<b>Department/Office:</b> Community Development
<b>Program:</b> Comm. Dev. and Human Services

POSITION TITLE	STAFFING					
	Current Budget		Requested Budget		Proposed Budget	
	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.
FULL TIME						
Director of CD/Assessment	19	1.00	19	1.00	19	1.00
Deputy Director-CD/Assessmt	15	1.00	15	1.00	15	1.00
Chief Building Inspector	13	1.00	13	1.00	13	1.00
Plumbing & Mech. Inspector	12	1.00	12	1.00	12	1.00
Asst. Building Inspector	10	1.00	10	1.00	10	1.00
GIS Coordinator	10	1.00	10	1.00	10	1.00
Assistant Planner	9	1.00	9	1.00	9	1.00
Property Appraiser II	10	1.00	10	1.00	10	1.00
Property Appraiser I	8	1.00	8	1.00	8	1.00
Comm. Dev. Specialist	8	1.00	8	1.00	8	1.00
Admin Asst/Assessor Tech	6	<u>0.67</u>	6	<u>0.67</u>	6	<u>0.67</u>
Subtotal		10.67		10.67		10.67
OTHER COMPENSATION						
Accrued Wages	-		-		-	
TEMPORARY						
Department Intern	14.00 /hr		16.00 /hr		16.00 /hr	
Consulting	-		-		-	
INFORMATION ONLY						
Wages Budgeted in Stormwater Fund	-		-		-	
TOTAL	XXX	10.67	XXX	10.67	XXX	10.67

**CITY OF NEENAH  
2026 ADOPTED BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Community Development	<b>Budget:</b> Landmarks Commission
<b>Program:</b> Community Development and Human Services	<b>Submitted by:</b> Landmarks Commission

**Goals/Responsibilities:**

Effect and accomplish the protection, enhancement and perpetuation of improvements and districts which represent or reflect elements of the City's cultural, social, economic, political, engineering and architectural history. Safeguard the City's historic and cultural heritage, as embodied and reflected in such historic structures, sites and districts. Stabilize and improve property values. Foster civic pride in the beauty and noble accomplishments of the past. Protect and enhance the City's attractions to residents, tourists and visitors, and serve as a support and stimulus to business and industry. Promote the use of historic structures, sites and districts for the education, pleasure and welfare of the citizens of the City.

**Activities:**

Commission activities include research of individual properties and districts with the intent of designating appropriate properties and areas as historic landmarks with its accompanying protection. The Commission also lends its expertise to interested individuals seeking information on preservation, and to the general public regarding Neenah's historic structures, sites and districts.

**2025 Accomplishments:**

The Commission sponsored a voyageur canoe historic tour.

Developed and printed an update to the Neenah Historic Tour brochure.

**2026 Goals/Plans:**

The Commission plans to evaluate and designate properties as local landmarks, review plans for exterior building permit projects on landmark properties and conduct public information and education activities.

**Major Increases (Decreases) in 2026 Budget:** None

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Community Development	<b>Budget:</b> Sustainable Neenah
<b>Program:</b> Community Development and Human Services	<b>Submitted by:</b> Kelly Nieforth

**SUSTAINABLE NEENAH COMMITTEE**

**Goals/Responsibilities:**

The Sustainable Neenah Committee's primary function is to encourage sustainable practices within the City by informing citizens about local sustainability efforts and increasing awareness of the principles of sustainability.

**Activities:**

Develop and distribute educational materials about sustainable practices. Attend Neenah's Farmer's Market and other community events to promote sustainable practices. Assist with the implementation of sustainable practices, projects and policies.

**2025 Accomplishments:**

Distributed recycled plastic barrels to residents for use as rain barrels. Supported the Neenah Farmers Market and provided educational presentations at the market on recycling. Provided articles on sustainable practices for the City newsletter and posted information on City Facebook. Initiated evaluation of current and past sustainability practices and planning for future projects and programs.

**2026 Goals/Plans:**

Continue planning process and public information through Farmers Market events, the City website, City newsletter and other media. Continue partnering with residents to conserve resources and encourage recycling.

**Major Increases (Decreases) in 2026 Budget:** None

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Community Development	<b>Budget:</b> Comm. Dev. Authority/ Y-Senior Friends/Committee on Aging
<b>Program:</b> Community Development and Human Services	<b>Submitted by:</b> Kelly Nieforth

**COMMUNITY DEVELOPMENT AUTHORITY**

**Goals/Responsibilities:**

Promote and initiate redevelopment, economic development and housing and revitalization programs.

**Activities:**

Identify, recommend and manage commercial and housing redevelopment projects. Manage city-wide redevelopment efforts with particular attention on brownfield redevelopment efforts. Project management of Housing Fund activities. Research and report on funding opportunities. Direct local studies and reports. Direct public education and awareness activities.

**2025 Accomplishments:**

- Continued efforts to secure an appropriate site for a parking structure to aid in downtown parking.
- Continued to prepare the former salvage yard in the Southpark Industrial Center for development including wetland management.
- Collaborated with the State of Wisconsin and a neighboring property owner to facilitate the redevelopment of the former Donaldson's Cleaners site.
- Coordinate with Planning staff to assist with the city's Housing Study and Needs Assessment implementation.

**2025 Goals/Plans:**

- Assist with redevelopment of key Brownfield sites within the City.
- Direct redevelopment projects as assigned.
- Continue Land Bank activities in the Gateway Redevelopment District.
- Continue Housing, Community Development Block Grant and Redevelopment responsibilities under jurisdiction of CDA.
- Secure site for proposed downtown parking structure and monitor appropriate time for design/construction.

**Major Increases (Decreases) in 2026 Budget:** None.

**Y-SENIOR FRIENDS PROGRAM**

**Goals/Responsibilities:**

Provide programs for senior citizens at Neenah-Menasha YMCA through ForeverWell program.

**Activities:**

Use of Neenah-Menasha YMCA facilities for 260 days per year. Services of a full-time YMCA ForeverWell Program Director and one half-time assistant to plan, organize and supervise programs and activities.

**2025 Accomplishments:**

Past funding:      2023 - \$16,479  
                             2024 - \$16,900  
                             2025 - \$17,240

Proposed funding: 2026 - \$17,757

**2026 Goals/Plans:**

Service provider continues to plan, organize and supervise programs and activities for 260 days per year.

**Major Increases (Decreases) in 2026 Budget:** None.

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Community Development	<b>Budget:</b> Comm. Dev. Authority/ Y-Senior Friends/Committee on Aging
<b>Program:</b> Community Development and Human Services	<b>Submitted by:</b> Kelly Nieforth

**COMMITTEE ON AGING**

**Goals/Responsibilities/Plans:**

Serve as a forum at which residents can express concerns on issues relating to older adults and facilitate the distribution and exchange of information about programs on aging.

**2025 Accomplishments:** Distributed general senior information flyer and senior housing pamphlet. Planned implementation of annual School for Seniors event in partnership with Lakeland University.

**Major Increases (Decreases) in 2026 Budget:** None.

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Community Development	<b>Budget:</b> Mass Transit
<b>Program:</b> Community Development and Human Services	<b>Submitted by:</b> Kelly Nieforth

**MASS TRANSIT**

**Goals/Responsibilities:**

Provide fixed-route bus and ancillary services within the City of Neenah.

**Activities:**

**Fixed-Route Bus Service and Valley Transit II**

Under contract with the City of Appleton, Valley Transit provides both local service (Route 31/32) and two connecting routes, one to Menasha/Appleton (Route 30), and another route to Grand Chute via the Village of Fox Crossing (Route 41). Valley Transit contracts with Running, Inc. to operate Valley Transit II, a handicapped accessible service for residents eligible under the Americans with Disabilities Act (ADA), local share paid by Winnebago County. Bus operations for the fixed-route bus service continue to be 5:45 a.m. to 5:45 p.m. weekdays, and on Saturdays from 7:45 a.m. to 12:45 p.m. The VT Connector, operated by Running, Inc., is available by reservation at the same fare as the bus (\$2 for adults) from 4:00 a.m. to 6:00 a.m. and after the end of bus service hours until midnight on weekdays and on Saturdays.

**2025 Accomplishments:**

Through June 2025, there were 38,877 passenger trips on Route 30 (downtown Appleton to downtown Neenah), with 39,665 in 2024; on Route 31/32 (internal Neenah route) 19,608 passenger trips (17,431 in 2024); and on Route 41 (Neenah to Grand Chute), 12,734 passenger trips (12,090 in 2024).

**2026 Goals/Plans:**

Maintain existing routes and programs and review for improvements.

**Major Increases (Decreases) in 2026 Budget:**

	<b><u>2025 Budget</u></b>	<b><u>2025 Estimate</u></b>	<b><u>2026 Budget</u></b>
Gross Bus Service Cost	\$502,760	\$502,760	\$520,492
Less: Grants/Aids	<u>(405,060)</u>	<u>(405,060)</u>	<u>(420,119)</u>
Net Service Cost	97,700	97,700	100,373
Add: Shelter Operating Costs	460	460	390
Add: Connector Service	<u>12,180</u>	<u>12,180</u>	<u>14,200</u>
<b>NET BUS SERVICE COST</b>	<b><u>\$110,340</u></b>	<b><u>\$110,340</u></b>	<b><u>\$114,963</u></b>

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Community Development	<b>Budget:</b> Dial-A-Ride
<b>Program:</b> Community Development and Human Services	<b>Submitted by:</b> Kelly Nieforth

**DIAL-A-RIDE**

**Goals/Responsibilities:**

Assist residents aged 60 and older who need help with transportation to maintain or increase their independence by providing lower-cost taxi rides to medical appointments, food shopping and errands and social activities.

**Activities:**

Since 1976, the Cities of Neenah and Menasha, and more recently Valley Transit, have cooperated to provide the service. The City of Neenah and Valley Transit agree to provide the service by requesting proposals and contracting with a private provider to offer rides to qualified residents. Funding support is provided to the City of Neenah from the Cities of Neenah and Menasha, United Way and Winnebago County. Program users obtain certification at Neenah City Hall, Neenah Public Library, Menasha Senior Center and the City of Neenah website, schedule with the transportation provider at least a day ahead for rides and pay a \$3.50 fare for each one-way trip at the time of the ride. Rides are provided to destinations throughout the Cities of Neenah and Menasha, Village of Fox Crossing, Town of Grand Chute, and City of Appleton, east to Hwy 441. Valley Transit applies State and Federal grants to the expense, pays the contractor the total ride cost (\$19.50 per trip in 2026) less the fare, and the City of Neenah reimburses Valley Transit for the balance of the cost (the local share.)

**2025 Accomplishments:**

Provide estimated 2,500 rides through a contract with Running, Inc., the current program service provider.

**2026 Goals/Plans:**

Budget for an estimated 4,700 rides.

**Major Increases (Decreases) in 2026 Budget:** None

	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Estimate</b>	<b>2026 Budget</b>
<b>Fund Balance (Deficit) Jan. 1</b>	230,191	269,227	269,227	296,727
<b>Revenues</b>				
City of Neenah	12,000	12,000	12,000	12,000
City of Menasha	10,000	10,000	10,000	10,000
Winnebago County	20,000	20,000	20,000	20,000
United Way	8,568	8,700	8,700	9,000
Interest & Misc	7,080	1,000	8,300	5,000
<b>Total Revenue</b>	57,648	51,700	59,000	56,000
<b>Expenditures</b>				
Transportation Charges	18,612	42,800	22,500	44,200
Misc. Expenditures	-	1,000	1,000	1,000
Transfer to General Fund	-	8,000	8,000	10,000
<b>Total Expenditures</b>	18,612	51,800	31,500	55,200
<b>Excess Revenue Over (Under)</b>				
<b>Expenditures</b>	39,036	(100)	27,500	800
<b>Fund Balance (Deficit) Dec. 31</b>	269,227	269,127	296,727	297,527



**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b>OTHER COMMUNITY SERVICES</b>								
<b>LANDMARK OPERATIONS (9319-801)</b>								
0115	Schools/Seminars/Training	170	650	0	650	650	650	
0202	Outside Printing	0	1,000	0	1,000	1,000	1,000	
0203	Postage	0	100	0	100	100	100	
0206	Advertising & Publication	21	100	0	100	100	100	
0207	Dues & Memberships	390	200	40	200	200	200	
0236	Outside Services	400	2,375	1,000	2,380	1,000	1,000	
0301	Office Supplies	0	50	0	50	50	50	
0318	Maps and Records	0	250	0	250	200	200	
0326	Photography Supplies	0	200	200	200	200	200	
0333	All Other Supplies	0	500	0	500	500	500	
	<b>LANDMARK OPERATIONS</b>	<b>981</b>	<b>5,425</b>	<b>1,240</b>	<b>5,430</b>	<b>4,000</b>	<b>4,000</b>	<b>(1,425)</b>
<hr/>								
<b>SUSTAINABLE NEENAH COMMITTEE (9320-801)</b>								
0115	Schools/Seminars/Training	0	300	0	0	300	300	
0202	Outside Printing	0	500	0	0	0	0	
0206	Advertising & Publication	0	100	0	0	0	0	
0207	Dues & Memberships	1,000	1,000	1,000	1,000	1,000	1,000	
0261	Misc	0	600	0	0	0	0	
0333	All Other Supplies	0	1,800	0	0	3,000	3,000	
	<b>SUSTAINABLE NEENAH</b>	<b>1,000</b>	<b>4,300</b>	<b>1,000</b>	<b>1,000</b>	<b>4,300</b>	<b>4,300</b>	<b>0</b>
<hr/>								
<b>COMMUNITY DEVELOPMENT AUTHORITY (9321-801)</b>								
0202	Outside Printing	0	50	0	50	50	50	
0203	Postage	0	50	0	50	60	60	
0206	Advertising & Publication	0	100	0	100	100	100	
0207	Dues & Memberships	0	250	0	250	250	250	
0219	Maintenance of Land	4,667	5,000	0	5,000	5,000	5,000	
0222	Electricity	667	800	470	600	850	850	
0224	Water & Sewer	134	90	100	120	150	150	
0226	Storm Water	3,611	2,100	2,734	3,600	4,000	4,000	
0236	Outside Services	0	2,000	0	2,000	2,000	2,000	
	<b>COM DEV AUTHORITY</b>	<b>9,079</b>	<b>10,440</b>	<b>3,304</b>	<b>11,770</b>	<b>12,460</b>	<b>12,460</b>	<b>2,020</b>

**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b><u>MASS TRANSIT (9323-801)</u></b>								
0222	Electricity	689	300	162	300	250	250	
0226	Storm Water	126	160	101	160	140	140	
0236	Outside Services	520,972	502,760	335,168	502,760	520,490	520,490	
0268	Connector Cost	7,432	12,180	0	12,180	14,200	14,200	
	<b>MASS TRANSIT</b>	<b>529,219</b>	<b>515,400</b>	<b>335,431</b>	<b>515,400</b>	<b>535,080</b>	<b>535,080</b>	<b>19,680</b>
<hr/>								
<b><u>DIAL-A-RIDE PROGRAM (9322-801)</u></b>								
0236	Outside Services	12,000	12,000	9,060	12,000	12,000	12,000	
	<b>Contractual Services</b>	<b>12,000</b>	<b>12,000</b>	<b>9,060</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>0</b>
	<b>DIAL-A-RIDE PROGRAM</b>	<b>12,000</b>	<b>12,000</b>	<b>9,060</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>0</b>
<hr/>								
<b><u>Y-SENIOR FRIENDS PROGRAM (9324-801)</u></b>								
0236	Outside Services	16,809	17,240	17,145	17,150	17,760	17,760	
	<b>Contractual Services</b>	<b>16,809</b>	<b>17,240</b>	<b>17,145</b>	<b>17,150</b>	<b>17,760</b>	<b>17,760</b>	<b>520</b>
	<b>Y-SENIOR FRIENDS PROGRAM</b>	<b>16,809</b>	<b>17,240</b>	<b>17,145</b>	<b>17,150</b>	<b>17,760</b>	<b>17,760</b>	<b>520</b>
<hr/>								
<b><u>COMMITTEE ON AGING (9221-792)</u></b>								
0203	Postage	0	100	0	100	100	100	
0204	Conferences & Meetings	0	100	0	100	150	150	
0207	Dues & Memberships	0	50	0	0	0	0	
	<b>Contractual Services</b>	<b>0</b>	<b>250</b>	<b>0</b>	<b>200</b>	<b>250</b>	<b>250</b>	<b>0</b>
	<b>COMMITTEE ON AGING</b>	<b>0</b>	<b>250</b>	<b>0</b>	<b>200</b>	<b>250</b>	<b>250</b>	<b>0</b>
<hr/>								
<b>OTHER COMMUNITY SERVICES</b>		<b>569,088</b>	<b>565,055</b>	<b>367,180</b>	<b>562,950</b>	<b>585,850</b>	<b>585,850</b>	<b>20,795</b>
							Percent Budget Change	<b>3.68%</b>

# NEENAH PUBLIC LIBRARY

## Department Head

Nicole Hardina-Wilhelm

## Major Activities

The Neenah Public Library serves the educational, informational, and entertainment needs of area residents of all ages and at all stages of life, enriching lives through collections and resources, services and programming.

## Operating Budget Information/Number of Employees

	2024 Actual	2025 Budget	2026 Requested	% Increase	2026 Proposed	% Increase
Operating Budget	\$ 2,615,096	\$ 2,725,170	\$ 2,742,090	0.62%	\$ 2,742,090	0.62%
No. of Employees (FTE)	23.41	23.41	23.46	0.2%	23.46	0.2%

## Budget Adjustments

### Increases (Decreases) to Expenditures Requested

Mayor Proposed \$ -

Mayor's Comments:

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**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Neenah Public Library	<b>Budget:</b> Administration
<b>Program:</b> Culture and Recreation	<b>Submitted by:</b> Library Board of Trustees

**Goal/Responsibility:**

- To offer public library services to residents of all ages in compliance with Wisconsin statutes and standards.
- To address the community's needs and interests in literacy, entertainment, education, and enrichment.
- To provide opportunities for residents to connect with the community through programming, services, and accessible meeting spaces.
- Fulfill the Library's mission: Inspiring ideas, enriching lives, creating community, celebrating literacy.

**Activities:**

- Select, catalog, display, and facilitate efficient checkout and return of library materials for all ages in various formats, including electronic resources.
- Offer programming and services tailored for the community throughout all life stages and in diverse formats.
- Deliver outreach services to schools, childcare centers, senior facilities, and individuals who are homebound.
- Provide instruction and support on how to utilize the library and its resources effectively.
- Create community spaces for reading, programming, tutoring, meetings, studying, and more.
- Administer the library per Wisconsin statutes, city ordinances, and Library Board policies.

**Recent Accomplishments:**

***Circulation***

According to preliminary statistics from the Wisconsin Department of Public Instruction, Neenah Public Library is the 9<sup>th</sup> highest circulating library (of physical items) in Wisconsin (as of the end of 2024) and the 10<sup>th</sup> highest circulating library of e-materials in Wisconsin (as of the end of 2024). Neenah has the 16<sup>th</sup> largest service population.

Neenah follows much larger, and in some cases multi-branch community libraries in circulation (Madison, Milwaukee, Brown County, Waukesha, etc.). Neenah is the highest circulating library in the Winnefox Library System, checking out 21% more items in 2024 than the next highest circulating library (Oshkosh).

***Cost per Circulation***

Cost per circulation is one measure of a library's efficiency in providing materials and services to the community. It is determined by dividing total expenditures by circulation. The library's cost per circulation was \$4.04 in 2024, which is below the average cost per circulation in the Winnefox Library System (\$7.29) and of other libraries in Winnebago County (\$6.85). Out of the top 25 circulating libraries in Wisconsin in 2024, we had the lowest cost per circulation. The average cost per circulation of the top 25 circulating libraries in the state was \$6.00.

***Services and Programming***

Library staff offer a range of services, including reference assistance, reader's advisory, and instruction on utilizing library resources and electronic devices. They also support patrons in using technology such as printing, faxing, and navigating their devices. Furthermore, staff assist patrons with job applications and government services, help locate materials for school assignments, refer patrons to community resources, and assist in selecting recreational and educational content for reading, viewing, and listening.

Library staff have increasingly been a resource for patrons who are navigating mental health, substance abuse, and housing issues. Staff refer patrons to community resources, empathetically listen to their concerns, and, when necessary, reach out to the appropriate authorities to get them help.

The library has contracted with an American Sign Language interpreter to be present at two storytimes. The Friends of the Neenah Public Library funds the ASL interpreter services.

In 2024, program offerings increased by 11% with a 23% increase in attendance at our programs, ranking 7<sup>th</sup> in attendance in the state, and 1<sup>st</sup> in the Winnefox System. Library programming is offered at the library, as well as at local parks, schools, daycares, and residential facilities.

We continue to be the only library in the area with extended hours on Saturdays and open on Sundays during the summer, serving patrons from throughout the Valley. In 2024, 6,216 groups and individuals used one of our eleven meeting rooms.

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Neenah Public Library	<b>Budget:</b> Administration
<b>Program:</b> Culture and Recreation	<b>Submitted by:</b> Library Board of Trustees

### ***Donations***

Donations play a vital role in supporting programming, special projects, and purchases. The Library's Trust Fund received \$46,410 in donations in 2024. Programming is funded solely through donations, with total costs exceeding \$46,000. In 2024, Trust Fund expenditures were \$112,468 and the Friends of the Neenah Public Library expenditures were \$29,640 and paid for the following: Self-check machines, for materials, including hoopla, supplies for take and create kits, covering costs for three staff to attend the Public Library Association Conference, meeting room scheduling software, hiring a marketing firm, purchase of an outdoor musical instrument, and staff and volunteer recognition.

### ***Partnerships***

The Library values strong partnerships within the community. Staff regularly work with the following organizations for special events, projects, and ongoing programs: AARP, American Chemical Society, Bedrock Coffee Roasters\*, Blind Tiger Games, Boys and Girls Club, Brain Center of Green Bay\*, Community Clothes Closet\*, Early Learning Center, Ebb and Flow, Fox Cities PAC, Fox Cities Reads, Fox Crossing Park and Recreation, Fox Valley Community Table, Fox Valley Memory Project, Goodwill Industries\*, Highlands at Mahler Park, L.E.A.P Cultural Community, Lake Edge Learning Center, Lawrence University (concerts), Lion's Tail Brewing, Menasha Historical Society, Mercy Housing: Assisi Homes of Neenah, Neenah Historical Society, Neenah Joint School District, Neenah Lutheran Schools, Neenah Park and Recreation, NEWSTAR\*, Northeast Wisconsin Land Trust\*, Outagamie Master Gardeners\*, Photo Op, Plexus, Remarkable, Repair Café Fox Cities, St. Mary Central, St. Vincent de Paul, Stepping Stones Learning Center, The Brigade, Todd Stevens & Associates\*, Two Men and Truck, UW Extension-Winnebago County, Valley VNA, Volunteer Action Council\*, Wild Ones\*, Winnebago County (legal assistance clinics), Women's Health Specialists\*, YMCA, Youth-Go, and many more.

\*are new partnerships.

### **2026 Goals/Plans:**

- Work on addressing suggestions brought up by the community survey.
- Continue to offer engaging, innovative, educational, and entertaining programming and services for all ages and at all stages of life and in a variety of formats – in-person, in-house, and in the community.

### **Major Increases (Decreases) in 2026 Budget:**

#### ***WALS (Winnefox Automated Library System) Computerization***

The 2026 fee for WALS will increase by 3.59%. Included in the WALS fee are network equipment replacement costs, access to Library Software with shared access to materials for 29 libraries, patron notifications, Internet access fees, wireless access points, file sharing and backup, email, network security including backups, and cyber insurance.

#### ***Operating Receipts (revenue)***

The Library anticipates a 1.3% increase (\$13,626) from Winnebago County for services to township residents (pending approval of the Winnebago County Board). This is a lower-than-anticipated increase as the city's appropriations for the library in 2025 were less than those for 2024, resulting in reduced funding from Winnebago County. The Library will also receive payments from Calumet, Fond du Lac, Green Lake, Outagamie, Waupaca, and Waushara counties for checkout to their county residents at the Neenah Public Library.

#### ***Operating Expenditures***

The Information Services (IS) expense decreased by \$10,000 to \$0. Beginning in 2026, the IS Department will transition from operating as an internal service fund to being part of the General Fund. This change aligns IS with other administrative departments—such as Legal, Finance, and Human Resources—which are already included in the General Fund. As a result, departments within the General Fund will no longer be charged for IS services. Only Utilities, Municipal Court, and Neenah-Menasha Fire Rescue will continue to receive an IS services charge.

**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2026 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b>PUBLIC LIBRARY</b>								
<b><u>LIBRARY ADMINISTRATION (9501-821)</u></b>								
0101	Salaries	811,072	842,240	587,477	830,560	861,660	861,660	
0102	Hourly Wages	535,494	569,630	397,477	542,980	585,360	585,360	
0103	Temporary Wages	87,567	80,000	70,772	82,000	84,000	84,000	
0109	Premium Pay	16,720	14,000	9,368	14,000	14,500	14,500	
0110	Health Insurance	215,520	243,080	182,340	243,080	213,680	213,680	
0111	Fringes	205,715	215,730	152,585	210,530	207,340	207,340	
0115	Schools/Seminars/Training	2,106	0	0	0	0	0	
0123	Auto Allowance	1,197	1,000	393	1,000	1,000	1,000	
0202	Outside Printing	208	0	0	0	0	0	
0203	Postage	2,258	2,750	2,116	2,500	2,750	2,750	
0206	Advertising & Publication	1,285	2,500	484	1,000	800	800	
0207	Dues & Memberships	1,063	0	100	100	2,000	2,000	
0214	Maintenance of Buildings	73,210	50,000	48,839	61,000	60,000	60,000	
0218	Software Maintenance	6,874	8,000	2,696	7,500	8,000	8,000	
0219	Maintenance of Land	521	1,000	734	1,000	1,000	1,000	
0221	Telephone	3,608	3,500	2,689	3,500	3,590	3,590	
0222	Electricity	69,118	73,000	39,846	73,000	76,000	76,000	
0223	Natural Gas	9,726	20,000	6,679	18,000	20,000	20,000	
0224	Water & Sewer	6,460	7,000	4,903	7,000	7,530	7,530	
0225	Commercial Dumpster	750	850	581	800	850	850	
0226	Storm Water	1,092	1,160	878	1,170	1,230	1,230	
0227	Cellular Telephone	403	300	259	370	350	350	
0236	Outside Services	21,002	20,000	17,979	20,000	21,000	21,000	
0237	Pest Control	115	300	77	120	200	200	
0246	Property & Liability Ins	18,249	19,000	19,061	19,070	20,590	20,590	
0249	Collection Services	2,843	2,000	1,576	2,000	2,000	2,000	
0250	Copy Mach. Lease/Supplies	16,569	17,000	13,798	17,000	17,500	17,500	
0252	Rental of Equipment	508	630	381	530	630	630	
0255	IS Services/Internal	8,380	10,000	7,500	10,000	0	0	
0301	Office Supplies	2,913	4,500	2,853	4,500	4,500	4,500	
0303	Computer Operation Supply	87	0	0	0	0	0	
0306	Cleaning/Janitor Supplies	10,119	11,000	8,897	11,000	11,000	11,000	
0319	Safety Supplies	960	1,000	266	1,000	1,000	1,000	
0340	Library Books & Materials	201,866	210,000	151,087	210,000	210,000	210,000	
0341	Library Supplies	7,396	7,500	4,629	7,500	7,500	7,500	
0342	Tech Service Supplies	6,642	7,000	4,397	7,000	7,000	7,000	
0343	Small Program Packages	26	0	0	0	0	0	
0344	Small Equipment	595	1,000	886	1,000	1,000	1,000	
0349	Electronic Materials	79,539	80,000	75,682	80,000	82,000	82,000	
	<b>LIBRARY ADMINISTRATION</b>	<b><u>2,429,776</u></b>	<b><u>2,526,670</u></b>	<b><u>1,820,285</u></b>	<b><u>2,491,810</u></b>	<b><u>2,537,560</u></b>	<b><u>2,537,560</u></b>	<b><u>10,890</u></b>

**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2026 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b><u>WALS COMPUTERIZATION (9503-821)</u></b>								
0203	Postage	2,584	1,500	1,078	1,500	1,500	1,500	
0236	Outside Services	164,687	168,000	167,993	168,000	174,030	174,030	
0253	Technology Res Fund	18,049	29,000	29,000	29,000	29,000	29,000	
	<b>Contractual Services</b>	<b>185,320</b>	<b>198,500</b>	<b>198,071</b>	<b>198,500</b>	<b>204,530</b>	<b>204,530</b>	<b>6,030</b>
	<b>WALS COMPUTERIZATION</b>	<b>185,320</b>	<b>198,500</b>	<b>198,071</b>	<b>198,500</b>	<b>204,530</b>	<b>204,530</b>	<b>6,030</b>
<b><u>CARRIED FORWARD FUNDS (9598-821)</u></b>								
8133	All Other Equipment	0	0	8,075	8,080	0	0	
	<b>TOTAL EXPENDITURES</b>	<b>2,615,096</b>	<b>2,725,170</b>	<b>2,026,431</b>	<b>2,698,390</b>	<b>2,742,090</b>	<b>2,742,090</b>	<b>16,920</b>
<b><u>OPERATING RECEIPTS (010-0000-542)</u></b>								
542-02	Library Receipts	88	100	556	560	600	600	
542-03	Coffee Sales	439	250	390	400	300	300	
542-04	Bottled Beverages/Snacks	5,616	2,000	2,072	2,080	2,500	2,500	
542-05	Copier/Printer Fees	14,023	8,000	12,883	13,000	13,000	13,000	
542-07	Lost/Damaged Materials	9,256	4,000	5,517	8,000	8,000	8,000	
542-07	Insurance Recoveries	743	0	0	0	0	0	
542-08	Exam Proctoring	176	400	89	150	150	150	
542-19	P-Card Rebate	5,681	3,400	2,889	3,500	3,400	3,400	
542-20	Winnebago County	940,336	1,022,080	1,022,087	1,022,090	1,035,710	1,035,710	
542-21	Calumet County	24,413	21,190	21,186	21,190	32,750	32,750	
542-22	Fond Du Lac County	1,858	1,700	1,707	1,710	880	880	
542-23	Waushara County	946	2,070	2,077	2,080	1,090	1,090	
542-24	Green Lake County	302	20	17	20	130	130	
542-25	Waupaca County	4,072	3,020	3,025	3,030	3,110	3,110	
542-26	Outagamie County	0	136,500	136,498	136,500	137,340	137,340	
542-49	Collection Fee Charges	1,685	900	972	1,000	900	900	
542-50	Appl Carryover Balance	0	0	0	0	0	40,000	
	<b>TOTAL OPERATING RECEIPTS</b>	<b>1,009,634</b>	<b>1,205,630</b>	<b>1,211,965</b>	<b>1,215,310</b>	<b>1,239,860</b>	<b>1,279,860</b>	<b>74,230</b>
<hr/>								
	<b>TOTAL EXPENDITURES</b>	<b>2,615,096</b>	<b>2,725,170</b>	<b>2,018,356</b>	<b>2,690,310</b>	<b>2,742,090</b>	<b>2,742,090</b>	<b>16,920</b>
						Percent Budget Change		<b>0.62%</b>
	<b>TOTAL REVENUES</b>	<b>1,009,634</b>	<b>1,205,630</b>	<b>1,211,965</b>	<b>1,215,310</b>	<b>1,239,860</b>	<b>1,279,860</b>	<b>74,230</b>
						Percent Budget Change		<b>6.16%</b>
	<b>EFFECT ON LEVY</b>	<b>1,605,462</b>	<b>1,519,540</b>	<b>806,391</b>	<b>1,475,000</b>	<b>1,502,230</b>	<b>1,462,230</b>	<b>-57,310</b>
						Percent Budget Change		<b>-3.77%</b>



**CITY OF NEENAH  
2026 OPERATING  
BUDGET SUPPLEMENTARY DETAIL  
SHEET FOR STAFFING AND SALARIES**

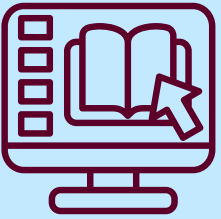
<b>Department/Office:</b>
Neenah Public Library
<b>Program:</b>
Culture and Recreation

POSITION TITLE	STAFFING					
	Current Budget		Requested Budget		Proposed Budget	
	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.
<b>FULL TIME</b>						
Director	19	1.00	19	1.00	19	1.00
Youth Services Manager	14	1.00	14	1.00	14	1.00
Adult Services Manager	14	1.00	14	1.00	14	1.00
Circulation Services Manager	14	1.00	14	1.00	14	1.00
Adult Services Librarian	10	4.00	10	4.00	10	4.00
Youth Services Librarian	10	1.00	10	1.00	10	1.00
Acquisitions Librarian	9	1.00	9	1.00	9	1.00
Building Maintenance	11	0.05	11	0.05	11	0.05
PW Building Custodian	7	0.05	7	0.05	7	0.05
Building Custodian	8	1.00	8	1.00	8	1.00
Subtotal		11.10		11.10		11.10
<b>PART-TIME</b>						
Admin. Asst (1,300 Hrs.)	6	0.67	6	0.67	6	0.67
Adult Services Librarian	10	0.53	10	0.53	10	0.53
Asst. Libr. -Acquisitions	8	0.67	8	0.67	8	0.67
Asst. Libr.-Volunteer Coord.	8	0.67	8	0.67	8	0.67
Lib Asst Circ. Svc (10,400 Hrs)	4	5.30	4	5.30	4	5.30
Lib Asst Tech. Svc (3,120 Hrs)	6	1.34	6	1.34	6	1.34
Asst Libr Yth Svc (5,200 hrs)	8	2.65	8	2.65	8	2.65
Asst Custodian (1,040 hrs)	4	0.53	4	0.53	4	0.53
Total Part-time		12.36		12.36		12.36
<b>OTHER COMPENSATION</b>						
Premium Pay*	-		-		-	
Accrued Wages	-		-		-	
<b>TEMPORARY</b>						
Casual	9.97-22.64/hr.	-	9.97-22.64/hr.	-	9.97-22.64/hr.	-
<b>TOTAL</b>	<b>XXX</b>	<b>23.46</b>	<b>XXX</b>	<b>23.46</b>	<b>XXX</b>	<b>23.46</b>

\* Sunday hours premium pay.

# SERVICES FUNDED BY WALS FEES

## Automation(ILS)



- **Library Software:** SirsiDynix, Syndetics, OCLC, etc
- **Database Work:** Cataloging, Maintenance
- **Shared Access** to materials for 29 libraries
- **Patron Notifications:** Email, SMS
- **Mobile App:** Easy patron access to the catalog and their accounts

## Network



- **Network Equipment**
- **Internet Access Fees**
- **Wireless Access**
- **Yourlibrary.org** Online Identity
- **File Sharing, Email & Backup**
- **Security:** Backups, Cyber Insurance

## People



- **2 FTE Automation Librarians:** System Setup, Statistics, Support
- **1 FTE IT staff:** PC & Network support
- **On-site Support** Travel/Mileage

## Training



- **Library Staff** training on ILS
- **WALS Staff** training on new features and products
- **Documentation**

## Capital Reserve



- **Annual Savings** for hardware replacement

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Parks and Recreation	<b>Budget:</b> Harbor Committee
<b>Program:</b> Culture and Recreation	<b>Submitted by:</b> Michael Kading

**Goals/Responsibilities:**

The Neenah Harbor Committee advises the Parks and Recreation Commission on matters relative to boating safety and recreation.

**Activities:**

Assure compliance with State navigation regulations  
Maintain aids to navigation in the harbor

**2025 Accomplishments:**

- Continued control measures
- Attend Workshops/Training related to Harmful Algae Blooms (HAB)
- Coordinate with Neenah-Nodaway Yacht Club placement and removal of channel navigation buoys
- Harbor weed cutting – completed in 2 days. 6 loads were hauled to the compost pile at the city garage. A typical summer is 3.5 days and a dozen loads.
- Purchased/Replaced 2 buoys.
- Completed 3-year WI-DNR Weed Harvest Permitting.
- Implementation of shoreline protection and improvements at Doty Park.

**2026 Goals/Plans:**

- Continue replacement of buoys.
- Studying the need for caution “high flow” buoys.
- Continue control measures for invasives and Harmful Algae Blooms.
- Assist with the shoreline stabilization/improvement design at Kimberly Point

**Major Increases (Decreases) in 2026 Budget:** None.

**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

<b>ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2024 ACTUAL</b>	<b>2025 BUDGET</b>	<b>2025 YTD (9 MONTHS)</b>	<b>2025 ESTIMATE</b>	<b>2026 DEPT REQUEST</b>	<b>2026 PROPOSED</b>	<b>BUDGET CHANGE</b>
<b><u>HARBOR COMMITTEE (9602-831)</u></b>								
0102	Hourly	0	820	0	0	0	0	
0104	Overtime Wages	0	570	0	0	0	0	
0110	Health Insurance	0	310	0	0	0	0	
0111	Fringes	0	240	0	0	0	0	
0236	Outside Services	1,900	8,500	6,320	6,800	8,500	8,500	
0242	Permit	0	330	154	1,550	300	300	
0333	All Other Supplies	0	1,200	1,018	1,200	1,500	1,500	
	<b>HARBOR COMMITTEE</b>	<b><u>1,900</u></b>	<b><u>11,970</u></b>	<b><u>7,492</u></b>	<b><u>9,550</u></b>	<b><u>10,300</u></b>	<b><u>10,300</u></b>	<b><u>(1,670)</u></b>
<b>Percent Budget Change</b>								<b>-13.95%</b>

# DEPARTMENT OF PARKS & RECREATION

## Department Head

Michael Kading

## Major Activities

The Department provides the citizens of Neenah, of all ages, interests and capabilities, with a broad range of recreational opportunities and safe, attractive and varied facilities.

## Operating Budget Information/Number of Employees:

	2024 Actual	2025 Budget	2026 Requested	% Increase	2026 Proposed	% Increase
Operating Budget (excluding Parks Forestry Program)	\$ 2,443,228	\$ 2,657,650	\$ 2,640,210	-0.66%	\$ 2,640,210	-0.66%
No. of Employees (FTE) - All Funds	12.60	12.60	13.35	6%	13.35	6%

## Budget Adjustments

### Increases (Decreases) to Expenditures Requested

Mayor Proposed                      \$                      -

Mayor's Comments:

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**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Parks and Recreation	<b>Budget:</b> Parks and Recreation
<b>Program:</b> Culture and Recreation	<b>Submitted by:</b> Michael Kading

**Goals/Responsibilities:**

Create community through people, parks and programs that provide recreational experiences; foster human development; promote health and wellness; increase cultural unity; facilitate community problem solving; strengthen safety and security; strengthen community image and sense of place; and support economic development

**Activities:**

- Develop, implement and administer year-round recreation programs in Arts, Instruction, Sports, Special Events, Wellness/Fitness, Entertainment and Hobby
- Maintained facilities that host soccer, baseball, pickleball, tennis and tournaments
- Provided support for recreation programs, concerts and special events
- Plan for the acquisition and development of parkland and recreation facilities
- Manage and maintain:

26 - Parks (391 Acres)	16 - Soccer Fields	2 - Splash Pad	1 - Discovery Field
8,385 Feet of Shoreline	14 - Tennis Courts	1 - Outdoor Fitness	1 - Skate Park
5 - Boating Facilities	24 - Playgrounds	1 - Archery Range	9 - Softball/Baseball Fields
4 - Basketball Courts	1 - Skate/Bike Park	1 - Outdoor Swim Pool Complex	4 - Pickleball Courts
4 - Volleyball Courts	3 - Ice Rinks	Flower Beds, Trails, Decorative Fountains, Fishing Decks, Natural Areas and various other park and recreation facilities	32 Buildings, including the Lighthouse and Doty Cabin (Historic Home/Museum)

**2025 Accomplishments:**

**Park Projects:**

- Arrowhead: RFP for services, prairie design
- Carpenter Preserve: wetland delineation completed; begin 5-year implementation plan
- Kimberly Point Lighthouse: Final Assessment/Cost Estimate; Begin Fundraising
- Arrowhead Kayak Rental Station Install
- Cook Park Play Equipment/Landscaping Completed
- Doty Seawall/Shoreline Phase 1 – Begins September 2; Contractor is projecting November 14 for Completion
- LLBDM Aquatic Plant Management - Completed
- Southview Tennis Court Replacement – Completed
- Green Play Equipment Replacement – Fall Completion
- Doty Play Equipment Replacement – delayed for work on themed play area and fundraising.
- Asphalt Trail/Parking Lot Repairs

**Recreation:**

- Revised Policies
- Hosted the 10<sup>th</sup> Annual Filthy Fun Kids Run in cooperation with the Village of Fox Crossing
- Provided programs to promote health, wellness and safety through recreation programs, including Fun Runs, Children's Playtime, Swim Lessons, adult and youth sports
- Offered cultural opportunities: Riverside Players Community Theater, Neenah Community Band and youth programs
- Provided places and programs for family activities with Movie Nights, Park Kart, Park Scavenger Hunts and Storywalks
- Worked in cooperation with the Police Department to host National Night Out

**New Programs:**

- |                         |                               |                                      |
|-------------------------|-------------------------------|--------------------------------------|
| • Rock & Hide Adventure | • Puzzle Pursuit              | • Liberty Hights-Playground Location |
| • Flag Rugby            | • Mystery Night Out           | • Kids Learn to Knit                 |
| • Adult Archery         | • Leaders In Training Program | • Cookie Decorating                  |
| • Junk in the Trunk     | • YEL Program-Project Runway  |                                      |

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Parks and Recreation	<b>Budget:</b> Parks and Recreation
<b>Program:</b> Culture and Recreation	<b>Submitted by:</b> M. Kading

**Grants and Donations: Raised the following non-tax revenues to support programming and park development:**

- Play It Forward ..... \$237      • Community Band.....\$59,460      • Tennis Awards..... \$20,000
- Fun Run Sponsors .....\$15,500      • Kids Triathlon ..... \$500      • Riverside Players..... \$1,900
- Movie in the Park ..... \$500      • Touch A Truck.....\$500      • Park Benches ..... \$800
- Pool Sponsors..... \$1,500      • Trees for the Living.....\$1,500      • StoryWalk ..... \$250

**Partnerships: Provided support to the following organizations for events and programs:**

- Neenah Soccer Club      • Future Neenah Inc      • Youth-Go Baseball and The Hallows
- Fox Valley Sailing School      • Neenah Baseball Inc      • Fox Crossing Park and Rec. Dept.
- Neenah Nodaway Yacht Club      • NJSD Facility Reciprocity      • YMCA Day Camp and A Day in the Park
- Washington School of Early Learning      • SOAR      • Neenah Private Schools
- Neenah Boys/Girls Club      • Boys & Girls Brigade

**Volunteer Projects:**

- Church Park Cleanup Days      • Community Cleanup      • Adopt-A-Garden      • Carpenter Preserve

**NEENAH POOL**

The pool budget covers temporary wages, outside services, equipment and supplies necessary for swim lessons, the open swim program and the operation and maintenance of the physical facility. Administration costs are not included.

	2021	2022	2023	2024	2025	2026
<b>Average Temperature</b>	80.5°	77°	77°	75°		
<b>Lesson Registration</b>	907	972	902	906		
<b>Season Passes Sold</b>	1590 individual passes	1,401	1,309 & 163 Punch Passes	1,024 213Punch 30Lap		
<b>Daily Passes</b>	26,401	27,479	27,294	24,963		
<b>Total Attendance</b>	37,860	38,630	39,045	36,401		
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budget</b>
<b>Expenditures</b>	\$266,298	\$289,135	\$327,390	\$345,592	\$323,960	\$347,050
<b>Revenue</b>	(\$205,024)	(\$204,567)	(\$226,435)	(\$234,886)	(\$230,550)	(\$69,850)
<b>Levy Support</b>	\$61,274	\$84,568	\$100,955	\$110,706	\$93,410	\$77,200
<b>Cost Recovery Rate</b>	77%	71%	69%	68%	71%	78%



**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Parks and Recreation	<b>Budget:</b> Parks and Recreation
<b>Program:</b> Culture and Recreation	<b>Submitted by:</b> M. Kading

**2026 Goals/Plans:**

- Offer high quality, cost effective year-round recreational programming that meets and is responsive to the needs of the community
- Maintain our parks and facilities at the highest level possible
- Implement CIP / Park and Open Space Plan:
  - Arrowhead: TBD
  - Comprehensive Outdoor Recreation Plan Update
  - Riverside Lighting Replacement
  - Kimberly Point Shoreline Protection (design, engineering, permitting)
  - Kimberly Point Lighthouse Preservation Project
  - Shattuck Park Boat Slip Analysis
  - Whiting Boat House Roof Replacement
  - Doty Cabin Repairs
  - LLBDM Aquatic Plant Management Completion
  - Tennis Court Replacement Southview
  - Quarry Play Equipment Replacement
  - Asphalt Trail/Parking Lot Repairs
- Review all current recreation program offerings and determine future direction

**Major Increases (Decreases) 2026 Budget:**

- Increase daily pass rate for the Municipal Pool by \$1, annual increase of approximately \$25,000.
- The Information Services (IS) expense in total decreased by \$41,400 to \$0. Beginning in 2026, the IS Department will transition from operating as an internal service fund to being part of the General Fund. This change aligns IS with other administrative departments—such as Legal, Finance, and Human Resources—which are already included in the General Fund. As a result, departments within the General Fund will no longer be charged for IS services. Only Utilities, Municipal Court, and Neenah-Menasha Fire Rescue will continue to receive an IS services charge.

**CITY OF NEENAH**  
**OPERATING BUDGET**  
**\*\*\* PARK & RECREATION SUMMARY BY TYPE OF EXPENDITURE \*\*\***  
**FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b><u>PERSONNEL SERVICES</u></b>								
0101	Salaries	483,449	507,620	347,237	491,250	515,730	515,730	
0102	Full Time Hourly Wages	273,336	320,570	188,622	307,800	379,940	379,940	
0103	Temporary Wages	463,988	499,960	453,355	481,920	478,300	478,300	
0104	Overtime Wages	32,371	24,530	29,333	32,750	27,600	27,600	
0110	Health Insurance	213,439	243,750	183,021	243,750	212,980	212,980	
0111	Fringes	174,833	194,930	135,633	188,430	205,030	205,030	
0115	Schools/Seminars/Training	7,024	8,700	4,582	6,710	8,200	8,200	
0117	Clothing Allowance	9,186	10,200	8,355	8,880	10,450	10,450	
0118	License Renewal	40	40	80	80	40	40	
0123	Auto Allowance	788	1,000	286	300	450	450	
0124	Meal Allowance	0	20	12	20	20	20	
0127	DOT Emp Notification Prog	0	20	0	20	20	20	
	<b>PERSONNEL SERVICES</b>	<b>1,658,454</b>	<b>1,811,340</b>	<b>1,350,516</b>	<b>1,761,910</b>	<b>1,838,760</b>	<b>1,838,760</b>	<b>27,420</b>
<b><u>CONTRACTUAL SERVICES</u></b>								
0202	Outside Printing	19,079	23,500	18,452	21,940	21,950	21,950	
0203	Postage	6,303	7,000	6,771	6,800	7,140	7,140	
0206	Advertising & Publication	1,023	2,000	1,436	2,500	2,500	2,500	
0207	Dues & Memberships	1,446	1,650	1,146	1,500	1,600	1,600	
0211	Maint of Fixed Equipment	24,903	14,000	19,446	21,660	14,000	14,000	
0213	Maint of Motor Vehicles	4,453	800	2,059	2,060	2,000	2,000	
0214	Maint of Buildings	7,025	6,600	6,519	9,600	6,600	6,600	
0216	Maint of Operating Equip	16,212	3,750	300	3,750	3,750	3,750	
0218	Software Maintenance	429	1,170	346	770	810	810	
0219	Maintenance of Land	0	1,000	0	1,000	1,000	1,000	
0220	Maint of Athletic Fields	2,419	2,500	3,445	3,500	2,500	2,500	
0221	Telephone	1,810	2,010	956	1,860	460	460	
0222	Electricity	55,679	65,510	38,119	62,450	64,700	64,700	
0223	Natural Gas	10,905	16,260	8,362	16,300	16,740	16,740	
0224	Water & Sewer	51,704	66,610	47,728	66,270	69,590	69,590	
0225	Commercial Dumpster	5,580	5,760	5,477	6,550	6,080	6,080	
0226	Storm Water	36,200	38,470	28,593	39,090	40,730	40,730	
0227	Cellular Telephone	2,802	2,500	2,042	2,700	3,220	3,220	
0233	Other Services	76,005	84,820	64,473	80,660	80,300	80,300	
0234	Credit Card Payment Fees	26,507	26,000	27,350	30,250	31,000	31,000	
0236	Outside Services	63,968	64,850	57,235	67,120	66,160	66,160	
0237	Pest Control	2,668	3,130	2,653	3,490	3,640	3,640	
0238	Professional Services	11,047	1,300	543	800	1,100	1,100	
0242	Permits	649	700	734	750	750	750	
0251	Rental	18,971	22,000	22,035	25,640	23,870	23,870	
0252	Rental of Equipment	2,236	2,000	1,794	2,000	2,000	2,000	
0254	Printer / Copies	2,986	3,200	2,275	3,200	0	0	
0255	IS Service Fee	38,940	41,400	31,050	41,400	0	0	
0258	GIS Services/Internal	0	0	0	0	0	0	
0293	Maint of Motor Veh/Fleet	28,391	149,400	112,050	149,400	146,630	146,630	
0294	Oil and Fluids/Fleet	2,620	0	0	0	0	0	
0296	Maint of Oper Eq/Fleet	83,235	0	0	0	0	0	
	<b>CONTRACTUAL SERVICES</b>	<b>606,195</b>	<b>659,890</b>	<b>513,389</b>	<b>675,010</b>	<b>620,820</b>	<b>620,820</b>	<b>(39,070)</b>

**CITY OF NEENAH  
OPERATING BUDGET  
\*\*\* PARK & RECREATION SUMMARY BY TYPE OF EXPENDITURE \*\*\*  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b><u>SUPPLIES &amp; MATERIALS</u></b>								
0301	Office Supplies	478	950	537	870	900	900	
0305	Chemicals	0	300	715	720	300	300	
0306	Cleaning/Janitor Supplies	13,807	13,300	13,544	13,690	13,350	13,350	
0310	Gasoline & Oil	37,102	35,120	28,359	35,120	35,120	35,120	
0311	Fixed Equipment Maint.Sup	395	2,700	3,035	4,580	2,700	2,700	
0312	Playground Maintenance	12,151	11,000	3,103	11,000	11,000	11,000	
0313	Motor Vehicles Maint. Sup	59	400	0	400	400	400	
0314	Building Maint. Supplies	17,708	10,400	11,956	13,460	10,400	10,400	
0315	Land Maintenance Supplies	6,813	16,100	7,565	15,710	15,500	15,500	
0316	Equipment Maint. Supplies	3,098	3,400	2,070	3,050	3,400	3,400	
0319	Safety Supplies	3,292	3,550	2,248	3,090	3,200	3,200	
0320	Small Tools	1,092	1,300	1,226	1,440	1,300	1,300	
0321	Athletic Field Maint. Sup	18,167	17,000	17,341	17,350	17,000	17,000	
0326	Photography Supplies	56	130	0	90	110	110	
0333	All Other Supplies	21,165	27,170	17,863	29,360	28,350	28,350	
0335	Set Design/Construction	996	4,200	2,196	3,800	4,000	4,000	
0336	Concession Supplies	35,648	28,200	35,157	35,410	28,000	28,000	
0338	Costumes	0	800	365	600	800	800	
0344	Small Equipment	4,504	4,200	1,629	4,030	4,200	4,200	
0345	Shop Supplies	322	600	0	600	600	600	
0347	Small Computer Hardware	1,726	5,600	3,108	5,310	0	0	
	<b>SUPPLIES &amp; MATERIALS</b>	<b>178,579</b>	<b>186,420</b>	<b>152,017</b>	<b>199,680</b>	<b>180,630</b>	<b>180,630</b>	<b>(5,790)</b>
	<b>TOTAL PARK &amp; RECREATION</b>	<b>2,443,228</b>	<b>2,657,650</b>	<b>2,015,922</b>	<b>2,636,600</b>	<b>2,640,210</b>	<b>2,640,210</b>	<b>(17,440)</b>
Percent Budget Change								<b>-0.66%</b>

**CITY OF NEENAH  
2026 OPERATING  
BUDGET SUPPLEMENTARY DETAIL  
SHEET FOR STAFFING AND SALARIES**

<b>Department/Office:</b>
Parks and Recreation
<b>Program:</b>
Culture and Recreation

POSITION TITLE	STAFFING					
	Current Budget		Requested Budget		Proposed Budget	
	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.
FULL TIME						
Director	18	1.00	18	1.00	18	1.00
Supt. of Recreation	13	1.00	13	1.00	13	1.00
Supt. of Parks	13	1.00	13	1.00	13	1.00
Recreation Supervisor	11	1.00	11	1.00	11	1.00
Parks Supervisor	11	1.00	11	1.00	11	1.00
Administrative Specialist	8	1.00	8	1.00	8	1.00
Park Arborist	9	1.00	9	1.00	9	1.00
Park Lead Technician	8	1.00	8	2.00	8	2.00
Park Technician	7	<u>4.00</u>	7	<u>3.00</u>	7	<u>3.00</u>
Subtotal		12.00		12.00		12.00
PART-TIME						
Admin. Asst. (1,170 hrs.)	5	0.60	5	0.60	5	0.60
Parks Technician (1,500 hrs)	-	-	6	0.75	6	0.75
OTHER COMPENSATION						
Accrued Wages	-		-		-	
Overtime						
Parks	-		-		-	
Recreation						
Pool						
TEMPORARY	12.00 - 18.00 / hr.		12.00 - 18.00 / hr.		12.00 - 18.00 / hr.	
Parks						
Recreation						
Pool						
TOTAL	XXX	12.60	XXX	13.35	XXX	13.35

**CITY OF NEENAH  
OPERATING BUDGET  
\*\*\* PARK & RECREATION EXPENDITURES & REVENUES SUMMARY \*\*\*  
FOR FISCAL YEAR 2026**

ACCOUNT NUMBER	PARK & RECREATION DIVISION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
REGULAR PROGRAMS SUMMARY								
781	Park & Rec. Administration	768,486	828,780	578,386	806,430	773,020	773,020	(55,760)
781	General Unalloc. Overhead	39,043	42,860	40,187	46,110	47,600	47,600	4,740
782	Adult Programs	4,427	3,700	2,028	2,090	3,300	3,300	(400)
783	Contracted Programs	57,335	56,520	40,527	52,990	53,000	53,000	(3,520)
785	Youth Programs	208,273	216,480	208,220	227,100	237,450	237,450	20,970
786	Other Park & Rec. Activities	22,702	15,270	13,238	16,700	16,100	16,100	830
787	Riverside Players	10,466	34,780	24,688	35,390	33,180	33,180	(1,600)
788	Parks	986,904	1,110,580	778,271	1,101,880	1,129,510	1,129,510	18,930
TOTAL EXPENDITURES		2,097,636	2,308,970	1,685,545	2,288,690	2,293,160	2,293,160	(15,810)
Percent Budget Change								-0.68%
TOTAL REVENUES		439,680	474,770	465,943	472,550	492,160	492,160	17,390
Percent Budget Change								3.66%
NET EFFECT ON LEVY		1,657,956	1,834,200	1,219,602	1,816,140	1,801,000	1,801,000	(33,200)
Percent Budget Change								-1.81%
INDEPENDENT PROGRAMS SUMMARY								
784	Municipal Pool	345,592	348,680	330,374	347,910	347,050	347,050	(1,630)
TOTAL EXPENDITURES		345,592	348,680	330,374	347,910	347,050	347,050	(1,630)
Percent Budget Change								-0.47%
Municipal Pool								
	Pool-Special Events	3,500	4,500	2,500	2,500	4,000	4,000	
	Pool-Taxable Concessions	53,559	54,000	52,863	54,000	54,000	54,000	0
	Pool-Daily Receipts	76,073	76,500	73,952	73,960	76,500	101,500	25,000
	Pool-Season Pass Receipts	50,234	58,500	46,920	47,000	55,000	55,000	(3,500)
	Pool-Swim Lessons Receipts	51,134	54,000	54,778	54,780	55,000	55,000	1,000
	Pool-Locker Rental	82	50	82	90	50	50	0
	Over/Short	304	0	319	320	300	300	300
Municipal Pool Revenue		234,886	247,550	231,414	232,650	244,850	269,850	22,300
TOTAL REVENUES		234,886	247,550	231,414	232,650	244,850	269,850	22,300
Percent Budget Change								9.01%
NET EFFECT ON LEVY		110,706	101,130	98,960	115,260	102,200	77,200	(23,930)
Percent Budget Change								-23.66%
GRAND TOTAL EXPENDITURES		2,443,228	2,657,650	2,015,919	2,636,600	2,640,210	2,640,210	(17,440)
Percent Budget Change								-0.66%
GRAND TOTAL REVENUES		674,566	722,320	697,357	705,200	737,010	762,010	39,690
Percent Budget Change								5.49%
NET EFFECT ON LEVY		1,768,662	1,935,330	1,318,562	1,931,400	1,903,200	1,878,200	(57,130)
Percent Budget Change								-2.95%

**CITY OF NEENAH  
OPERATING BUDGET  
\*\*\* PARK & RECREATION SUMMARY BY PROGRAM ACTIVITY \*\*\*  
FOR FISCAL YEAR 2026**

<u>PROGRAM ACTIVITY</u>	<u>2024 ACTUAL</u>	<u>2025 BUDGET</u>	<u>2025 YTD (9 MONTHS)</u>	<u>2025 ESTIMATE</u>	<u>2026 DEPT REQUEST</u>	<u>2026 PROPOSED</u>	<u>BUDGET CHANGE</u>
<b>REGULAR PROGRAMS</b>							
<b><u>PARK &amp; REC. ADMINISTRATION</u></b>							
<b>( 781 )</b>							
Park & Rec Admin Office	768,486	828,780	578,386	806,430	773,020	773,020	
Gen Unallocated Overhead	39,043	42,860	40,187	46,110	47,600	47,600	
<b>PARK &amp; REC. ADMINISTRATION</b>	<b>807,529</b>	<b>871,640</b>	<b>618,573</b>	<b>852,540</b>	<b>820,620</b>	<b>820,620</b>	<b>(51,020)</b>
<b><u>ADULT PROGRAMS</u></b>							
<b>( 782 )</b>							
Tennis Lessons	1,144	800	0	0	800	800	
Pickleball	3,283	2,900	2,028	2,090	2,500	2,500	
<b>ADULT PROGRAMS</b>	<b>4,427</b>	<b>3,700</b>	<b>2,028</b>	<b>2,090</b>	<b>3,300</b>	<b>3,300</b>	<b>(400)</b>
<b><u>CONTRACTED PROGRAMS</u></b>							
<b>( 783 )</b>							
Sports Clinics	12,520	12,520	10,988	10,990	11,000	11,000	
Fitness	15,228	12,000	9,406	14,000	14,000	14,000	
Contracted Youth Programs	29,587	32,000	20,133	28,000	28,000	28,000	
<b>CONTRACTED PROGRAMS</b>	<b>57,335</b>	<b>56,520</b>	<b>40,527</b>	<b>52,990</b>	<b>53,000</b>	<b>53,000</b>	<b>(3,520)</b>
<b><u>INDEPENDENT PROGRAMS</u></b>							
<b>( 784 )</b>							
Municipal Pool	345,592	348,680	330,374	347,910	347,050	347,050	
<b>INDEPENDENT PROGRAMS</b>	<b>345,592</b>	<b>348,680</b>	<b>330,374</b>	<b>347,910</b>	<b>347,050</b>	<b>347,050</b>	<b>(1,630)</b>

**CITY OF NEENAH  
OPERATING BUDGET  
\*\*\* PARK & RECREATION SUMMARY BY PROGRAM ACTIVITY \*\*\*  
FOR FISCAL YEAR 2026**

PROGRAM ACTIVITY	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b><u>YOUTH PROGRAMS</u></b>							
<b>( 785 )</b>							
Office and Supervision	3,582	4,000	3,024	3,180	3,700	3,700	
Operation Recreations	83,181	91,850	88,737	92,030	97,850	97,850	
Filthy Fun Kids Run	3,802	3,800	4,932	4,940	3,900	3,900	
Park Kart Mobile Recreati	656	1,150	1,081	1,250	1,250	1,250	
Special Events	10,983	8,500	6,801	8,900	9,200	9,200	
Tennis - Playgrounds	24,319	27,100	26,362	28,100	30,300	30,300	
Children's Playtime	19,464	18,900	11,568	19,080	20,200	20,200	
Sports Programs	7,204	8,170	5,900	8,370	8,600	8,600	
Youth Programs	27,877	27,640	28,050	29,460	31,200	31,200	
Op Rec Jr.	27,205	25,370	31,765	31,790	31,250	31,250	
<b>YOUTH PROGRAMS</b>	<b>208,273</b>	<b>216,480</b>	<b>208,220</b>	<b>227,100</b>	<b>237,450</b>	<b>237,450</b>	<b>20,970</b>
<b><u>OTHER PARK &amp; REC. ACTIVITIES</u></b>							
<b>( 786 )</b>							
Doty Cabin	17,009	7,820	8,393	9,600	8,590	8,590	
Ice Rink Program	0	200	0	0	0	0	
Community Band	5,693	7,250	4,845	7,100	7,510	7,510	
<b>OTHER PARK &amp; REC. ACTIVITIES</b>	<b>22,702</b>	<b>15,270</b>	<b>13,238</b>	<b>16,700</b>	<b>16,100</b>	<b>16,100</b>	<b>830</b>
<b><u>RIVERSIDE PLAYERS</u></b>							
<b>( 787 )</b>							
Production	10,466	34,780	24,688	35,390	33,180	33,180	
<b>RIVERSIDE PLAYERS</b>	<b>10,466</b>	<b>34,780</b>	<b>24,688</b>	<b>35,390</b>	<b>33,180</b>	<b>33,180</b>	<b>(1,600)</b>
<b><u>PARKS</u></b>							
<b>( 788 )</b>							
Parks Operations	911,787	1,028,990	729,101	1,017,340	1,048,240	1,048,240	
Volunteers In Parks	0	750	0	750	750	750	
City Sculpture Maint	4,266	6,620	3,539	6,370	6,040	6,040	
Riverwalk	39,945	47,030	28,571	46,980	47,550	47,550	
Vandalism	4,271	4,470	6,180	8,450	4,620	4,620	
Boat Launching Repair	1,982	1,750	69	1,700	1,700	1,700	
Arrowhead Park	24,653	20,970	10,811	20,290	20,610	20,610	
<b>PARKS</b>	<b>986,904</b>	<b>1,110,580</b>	<b>778,271</b>	<b>1,101,880</b>	<b>1,129,510</b>	<b>1,129,510</b>	<b>18,930</b>
<b>REGULAR PROGRAMS</b>	<b>2,443,228</b>	<b>2,657,650</b>	<b>2,015,919</b>	<b>2,636,600</b>	<b>2,640,210</b>	<b>2,640,210</b>	<b>(17,440)</b>
					Percent Budget Change		<b>-0.66%</b>

**CITY OF NEENAH  
OPERATING BUDGET  
\*\*\* REVENUE DETAIL - PARK & RECREATION \*\*\*  
FOR FISCAL YEAR 2026**

ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 REQUEST	2026 PROPOSED	BUDGET CHANGE
<b>REGULAR PROGRAMS</b>							
<b><u>GENERAL RECEIPTS</u></b>							
Sun Shine Program	0	800	(570)	800	800	800	
Work Permit State Payment	(280)	0	(150)	(150)	0	0	
Miscellaneous	350	350	0	0	0	0	
Sales Tax Collections	(16,178)	(15,000)	(13,783)	(16,150)	(16,000)	(16,000)	
Sales Tax	152	100	130	160	130	130	
Boat Stall Key Deposit	(20)	0	0	0	0	0	
<b>GENERAL RECEIPTS</b>	<b>(15,976)</b>	<b>(13,750)</b>	<b>(14,373)</b>	<b>(15,340)</b>	<b>(15,070)</b>	<b>(15,070)</b>	<b>(1,320)</b>
<b><u>ADULT PROGRAM REVENUE</u></b>							
Tennis Instruction	1,603	1,600	62	70	1,000	1,000	
Pickleball	7,189	8,200	5,573	7,000	9,000	9,000	
<b>ADULT PROGRAM REVENUE</b>	<b>8,792</b>	<b>9,800</b>	<b>5,635</b>	<b>7,070</b>	<b>10,000</b>	<b>10,000</b>	<b>200</b>
<b><u>CONTRACTED PROGRAM REVENUE</u></b>							
Special Events	204	500	982	1,000	0	0	
Fitness	19,194	15,000	18,731	18,740	17,000	17,000	
Sports Clinics	14,210	15,000	13,735	13,740	14,000	14,000	
Contracted Youth Programs	43,801	40,000	39,853	40,000	41,000	41,000	
<b>CONTRACTED PROGRAM REVENUE</b>	<b>77,409</b>	<b>70,500</b>	<b>73,301</b>	<b>73,480</b>	<b>72,000</b>	<b>72,000</b>	<b>1,500</b>
<b><u>POOL &amp; REC BLDG REVENUE</u></b>							
Special Events	3,500	4,500	2,500	2,500	4,000	4,000	
Taxable Concessions	53,559	54,000	52,863	54,000	54,000	54,000	
Pool-Daily Receipts	76,073	76,500	73,952	73,960	76,500	101,500	
Pool-Season Pass Receipts	50,234	58,500	46,920	47,000	55,000	55,000	
Swim Lessons Receipts	51,134	54,000	54,778	54,780	55,000	55,000	
Locker Rental	82	50	82	90	50	50	
Over/Short	304	0	319	320	300	300	
<b>POOL &amp; REC BLDG REVENUE</b>	<b>234,886</b>	<b>247,550</b>	<b>231,414</b>	<b>232,650</b>	<b>244,850</b>	<b>269,850</b>	<b>22,300</b>
<b><u>YOUTH PROGRAM REVENUE</u></b>							
Archery	2,415	2,390	1,560	1,600	1,700	1,700	
Operation Recreation	126,484	129,000	122,348	122,350	136,710	136,710	
Adventure	8,568	9,000	9,540	9,540	9,700	9,700	
Filthy Fun Kids Run	5,593	6,000	6,120	6,120	6,200	6,200	
Special Events	12,661	11,000	9,220	9,220	11,500	11,500	
Tennis	15,166	17,500	12,874	12,880	17,500	17,500	
Tennis-Accelerated	1,512	1,500	1,608	1,610	1,600	1,600	
Tot Lot	3,486	3,500	2,925	2,930	3,100	3,100	
TOT Sports	2,738	2,900	2,405	2,410	2,900	2,900	
Children's Playtime	13,650	13,600	17,095	17,100	17,000	17,000	
Start Smart	1,475	1,200	1,723	1,530	1,200	1,200	
Sport Explorers	1,258	1,600	1,937	1,960	1,750	1,750	
Op Rec Jr.	40,556	42,000	51,352	51,360	51,840	51,840	
<b>YOUTH PROGRAM REV.</b>	<b>235,562</b>	<b>241,190</b>	<b>240,707</b>	<b>240,610</b>	<b>262,700</b>	<b>262,700</b>	<b>21,510</b>



**CITY OF NEENAH  
OPERATING BUDGET  
\*\*\* REVENUE DETAIL - PARK & RECREATION \*\*\*  
FOR FISCAL YEAR 2026**

ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 REQUEST	2026 PROPOSED	BUDGET CHANGE
<b><u>OTHER PARK &amp; REC. REVENUE</u></b>							
Doty Cabin	575	450	985	990	550	550	
Ice-Rink Taxable Concess	0	50	30	30	50	50	
Community Band	1,661	1,600	984	1,600	1,700	1,700	
<b>OTHER PARK &amp; REC. REVENUE</b>	<b>2,236</b>	<b>2,100</b>	<b>1,999</b>	<b>2,620</b>	<b>2,300</b>	<b>2,300</b>	<b>200</b>
<b><u>RIVERSIDE PLAYERS</u></b>							
Riverside Tickets	10,818	33,000	33,690	33,690	33,000	33,000	
Other Revenues	3,550	6,000	2,400	2,400	4,000	4,000	
Taxable Concessions	846	2,000	1,684	1,690	2,000	2,000	
<b>RIVERSIDE PLAYERS</b>	<b>15,214</b>	<b>41,000</b>	<b>37,774</b>	<b>37,780</b>	<b>39,000</b>	<b>39,000</b>	<b>(2,000)</b>
<b><u>PARKS REVENUE</u></b>							
Facility Leases	19,438	22,000	20,387	20,400	23,000	23,000	
Facility User Fees	2,540	2,100	1,760	2,100	2,200	2,200	
Rentals - Green Park	305	500	0	0	400	400	
Rentals - Memorial Park	8,760	7,500	9,206	9,210	8,500	8,500	
Rentals - Gazebo	410	400	70	100	400	400	
Rentals - Riverside Park	4,249	4,200	2,360	2,360	2,500	2,500	
Rentals - Washington Park	5,495	6,500	140	150	0	0	
Rentals -Whiting Boathse	29,845	32,500	36,668	36,670	33,000	33,000	
Rentals - Southview Park	0	0	50	50	30	30	
Rentals -Memorial Pk Open	278	300	130	130	300	300	
Rental-Shattuck BoatStall	7,910	8,000	9,905	9,910	9,500	9,500	
Rentals - Doty Park	1,620	1,500	2,050	2,100	1,750	1,750	
Rental - Great Northern	720	430	980	680	800	800	
Rentals-Memorial LG Room	14,002	13,000	17,568	17,570	14,000	14,000	
Rental-Memorial SM Room	440	400	205	210	200	200	
Herb & Dolly Smith Park	165	100	190	190	150	150	
Boat Launch User Fees	19,214	23,500	18,141	23,410	23,500	23,500	
Boat Wash Fees	1,052	1,000	1,090	1,090	1,000	1,000	
<b>PARKS REVENUE</b>	<b>116,443</b>	<b>123,930</b>	<b>120,900</b>	<b>126,330</b>	<b>121,230</b>	<b>121,230</b>	<b>(2,700)</b>
<b>REGULAR PROGRAMS</b>	<b>674,566</b>	<b>722,320</b>	<b>697,357</b>	<b>705,200</b>	<b>737,010</b>	<b>762,010</b>	<b>39,690</b>
					Percent Budget Change		5.49%

**PARKS and RECREATION - Cost Recovery Report**  
**Adopted 2026 Operating Budget**

		2025 Budget				2025 Estimate				2026 Proposed Budget				
	Cost Center	Expense	Revenue	Net	% Cost Recovery	Expense	Revenue	Net	% Cost Recovery	Expense	Revenue	Net	% Cost Recovery	Net Cost Change
781	Administration													
	Admin Staff / Office	828,780	(13,750)	842,530	-2%	806,430	(15,340)	821,770	-2%	773,020	(15,070)	788,090	-2%	(54,440)
	Unallocated Overhead	42,860		42,860	0%	46,110		46,110	0%	47,600		47,600	0	4,740
	Administration Total	871,640	(13,750)	885,390	-2%	852,540	(15,340)	867,880	-2%	820,620	(15,070)	835,690	-2%	(49,700)
782	Adult Programs													
	Tennis	800	1,600	(800)	200%	0	70	(70)	#DIV/0!	800	1,000	(200)	125.00%	600
	Pickleball	2,900	8,200	(5,300)	283%	2,090	7,000	(4,910)	335%	2,500	9,000	(6,500)	360.00%	(1,200)
	Adult Total	3,700	9,800	(6,100)	265%	2,090	7,070	(4,980)	338%	3,300	10,000	(6,700)	303.03%	(600)
783	Contractual Programs													
	Fitness	12,000	15,000	(3,000)	125%	14,000	19,740	(5,740)	141%	14,000	17,000	(3,000)	121%	0
	Sport Clinics	12,520	15,000	(2,480)	120%	10,990	13,740	(2,750)	125%	11,000	14,000	(3,000)	127%	(520)
	Youth	32,000	40,000	(8,000)	125%	28,000	40,000	(12,000)	143%	28,000	41,000	(13,000)	146%	(5,000)
	Contractual Total	56,520	70,000	(13,480)	124%	52,990	73,480	(20,490)	139%	53,000	72,000	(19,000)	136%	(520)
784	Municipal Pool Total	348,680	247,550	101,130	71%	347,910	232,650	115,260	67%	347,050	269,850	77,200	78%	(23,930)
785	Youth Programs													
	Office	4,000		4,000	0%	3,180	0	3,180	0%	3,700		3,700	0%	(300)
	Operation Recreation	91,850	129,000	(37,150)	140%	92,030	122,350	(30,320)	133%	97,850	136,710	(38,860)	140%	(1,710)
	Operation Recreation JR.	25,370	42,000	(16,630)	166%	31,790	51,360	(19,570)	162%	31,250	51,840	(20,590)	166%	(3,960)
	Filthy Fun Kids Run	3,800	6,000	(2,200)	158%	4,940	6,120	(1,180)	124%	3,900	6,200	(2,300)	159%	(100)
	Park Kart	1,150		1,150	0%	1,250	0	1,250	0%	1,250		1,250	0%	100
	Special Events	8,500	11,500	(3,000)	135%	8,900	9,220	(320)	104%	9,200	11,500	(2,300)	125%	700
	Tennis Instruction	27,100	19,000	8,100	70%	28,100	14,490	13,610	52%	30,300	19,100	11,200	63%	3,100
	Children's Playtime	18,900	13,600	5,300	72%	19,080	17,100	1,980	90%	20,200	17,000	3,200	84%	(2,100)
	Sports Programs	8,170	8,090	80	99%	8,370	7,500	870	90%	8,600	7,550	1,050	88%	970
	Archery		2,390				1,600				1,700	(1,700)		
	Sports Explorers		1,600				1,960				1,750	(1,750)		
	Tot Sports		2,900				2,410				2,900	(2,900)		
	Start Smart		1,200				1,530				1,200	(1,200)		
	Youth Programs	27,640	12,500	15,140	45%	29,460	12,470	16,990	42%	31,200	12,800	18,400	41%	3,260
	Adventure		9,000				9,540				9,700	(9,700)		
	Tot Lot		3,500				2,930				3,100	(3,100)		
	Youth Total	216,480	241,690	(25,210)	112%	227,100	240,610	(13,510)	106%	237,450	262,700	(25,250)	111%	(40)

**PARKS and RECREATION - Cost Recovery Report**  
**Adopted 2026 Operating Budget**

2025 Budget					2025 Estimate				2026 Proposed Budget					
Cost Center	Expense	Revenue	Net	% Cost Recovery	Expense	Revenue	Net	% Cost Recovery	Expense	Revenue	Net	% Cost Recovery	Net Cost Change	
786	<u>Other Activities</u>													
	Doty Cabin	7,820	450	7,370	6%	9,600	990	8,610	10%	8,590	550	8,040	6%	670
	Ice Rink Program	200	50	150	25%	0	30	(30)	#DIV/0!	-	50	(50)	#DIV/0!	(200)
	Community Band	7,250	1,600	5,650	22%	7,100	1,600	5,500	23%	7,510	1,700	5,810	23%	160
	<b>Other Activities Total</b>	<b>15,270</b>	<b>2,100</b>	<b>13,170</b>	<b>14%</b>	<b>16,700</b>	<b>2,620</b>	<b>14,080</b>	<b>16%</b>	<b>16,100</b>	<b>2,300</b>	<b>13,800</b>	<b>14%</b>	<b>630</b>
787	<b>Riverside Players</b>	<b>34,780</b>	<b>41,000</b>	<b>(6,220)</b>	<b>118%</b>	<b>35,390</b>	<b>37,780</b>	<b>(2,390)</b>	<b>107%</b>	<b>33,180</b>	<b>39,000</b>	<b>(5,820)</b>	<b>118%</b>	<b>400</b>
788	<u>Parks</u>													
	Operations	1,028,990	99,430	929,560	10%	1,017,340	101,830	915,510	10%	1,048,240	96,730	951,510	9%	21,950
	Volunteers in Parks	750		750	0%	750		750	0%	750		750	0%	0
	Sculpture Maintenance	6,620		6,620	0%	6,370		6,370	0%	6,040		6,040	0%	(580)
	Shattuck Riverwalk	47,030		47,030	0%	46,980		46,980	0%	47,550		47,550	0%	520
	Vandalism	4,470		4,470	0%	8,450		8,450	0%	4,620		4,620	0%	150
	Boat Wash		1,000	(1,000)			1,090	(1,090)			1,000	1,000		2,000
	Boat Launch Repair	1,750	23,500	(21,750)	1343%	1,700	23,410	(21,710)	1377%	1,700	23,500	(21,800)	1382%	(50)
	Arrowhead	20,970		20,970		20,290		20,290		20,610		20,610	0%	(360)
	<b>Parks Total</b>	<b>1,110,580</b>	<b>123,930</b>	<b>986,650</b>	<b>11%</b>	<b>1,101,880</b>	<b>126,330</b>	<b>975,550</b>	<b>11%</b>	<b>1,129,510</b>	<b>121,230</b>	<b>1,010,280</b>	<b>11%</b>	<b>23,990</b>
	<b>Parks &amp; Rec Total</b>	<b>\$2,657,650</b>	<b>\$722,320</b>	<b>\$1,935,330</b>	<b>27%</b>	<b>\$2,636,600</b>	<b>\$705,200</b>	<b>\$1,931,400</b>	<b>27%</b>	<b>\$2,640,210</b>	<b>\$762,010</b>	<b>\$1,878,200</b>	<b>29%</b>	<b>(57,130)</b>
	<u>Forestry</u>													
	Parks	68,320			0%	69,140	0	69,140	0%	70,010		70,010	0	1,690
	Invasive Control	16,490			0%	18,620	0	18,620	0%	16,700		16,700	0	210
	<b>Forestry Total</b>	<b>\$84,810</b>	<b>\$0</b>	<b>\$84,810</b>	<b>0%</b>	<b>\$87,760</b>	<b>\$0</b>	<b>\$87,760</b>	<b>0%</b>	<b>\$86,710</b>	<b>\$0</b>	<b>\$86,710</b>	<b>0%</b>	<b>\$1,900</b>
	<b>Community Fest</b>	<b>\$57,310</b>	<b>\$19,500</b>	<b>\$37,810</b>	<b>34%</b>	<b>\$53,590</b>	<b>\$20,350</b>	<b>\$33,240</b>	<b>38%</b>	<b>\$54,330</b>	<b>\$20,500</b>	<b>\$33,830</b>	<b>38%</b>	<b>(3,980)</b>
	<b>Harbor</b>	<b>\$11,970</b>	<b>\$0</b>	<b>\$11,970</b>	<b>0%</b>	<b>\$9,550</b>	<b>\$0</b>	<b>\$9,550</b>	<b>0%</b>	<b>\$10,300</b>	<b>-</b>	<b>\$10,300</b>	<b>0</b>	<b>(1,670)</b>
	<b>Cemetery</b>	<b>\$328,490</b>	<b>\$171,170</b>	<b>\$157,320</b>	<b>52%</b>	<b>\$342,860</b>	<b>\$190,090</b>	<b>\$152,770</b>	<b>55%</b>	<b>\$314,970</b>	<b>\$170,250</b>	<b>\$144,720</b>	<b>54%</b>	<b>(12,600)</b>
	<b>MISC. TOTAL</b>	<b>\$482,580</b>	<b>\$190,670</b>	<b>\$291,910</b>	<b>40%</b>	<b>\$493,760</b>	<b>\$210,440</b>	<b>\$283,320</b>	<b>43%</b>	<b>\$466,310</b>	<b>\$190,750</b>	<b>\$275,560</b>	<b>41%</b>	<b>(\$16,350)</b>
									Parks & Recreation					
									Amount Change					
									(17,440.00)					
									Revenues					
									39,690.00					
									Net					
									(57,130.00)					
									-2.95%					
									Adopted Levy Support					
2025 - Recreation Budget					2025 - Estimated Recreation Budget				2026 - Recreation Adoptd					
Expenditures		Revenues			Expenditures		Revenues		Expenditures		Revenues			
625,380		569,040			630,090		553,810		625,380		569,040			
		56,340		91%			76,280				56,340		91%	

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Parks and Recreation/Public Works	<b>Budget:</b> Celebrations and Commemorations
<b>Program:</b> Culture and Recreation	<b>Submitted by:</b> Michael Kading/Gerry Kaiser

**Goals/Responsibilities:**

CommunityFest - Provide citizens of Neenah a safe and enjoyable Independence Day festival

Others - Assist in carrying out other special events partially sponsored by the City. Civic activities benefit residents through participation in and the development of events contributing to local "quality of life."

**Activities:**

CommunityFest

Others

Provide support for the following events:

- Memorial Day
- Flags/Banners
- United Way
- Labor Day
- Veterans Day
- Christmas Lights
- Homecoming Parade
- Shattuck Concert Series
- Soccer Tournaments
- Sidewalk Sales
- Blood Drives
- Fundraising Walks
- Block Parties

**2025 Accomplishments:**

CommunityFest – Strong attendance at both the July 3<sup>rd</sup> and 4<sup>th</sup> event.

Others

- Sponsored Shattuck Concert Series in partnership with Future Neenah, Inc.
- Participated in a cooperative effort with community special events.

**2026 Goals:**

CommunityFest

- Continue to manage event with donated funds for the entertainment. Volunteer support for the event continues to be a challenge.

Others

- Continue to support community events that improve quality of life

**Major Increases (Decreases) in 2026 Budget: None**

**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b>CELEBRATIONS / COMMEMORATIONS</b>								
<b><u>4TH OF JULY/COMMUNITYFEST (9401-802)</u></b>								
0101	Salaries	1,212	1,250	377	380	1,250	1,250	
0102	Full Time Hourly Wages	3,291	3,400	1,255	1,260	2,000	2,000	
0103	Temporary Wages	1,980	1,500	1,238	1,240	1,500	1,500	
0104	Overtime Wages	210	300	1,498	1,500	2,200	2,200	
0110	Health Insurance	2,300	2,610	1,626	2,610	1,000	1,000	
0111	Fringes	1,040	1,450	982	990	830	830	
0124	Meal Allowance	0	0	4	10	0	0	
0236	Outside Services	40,000	40,000	40,000	40,000	42,000	42,000	
0252	Rental of Equipment	5,470	5,500	4,548	4,550	2,500	2,500	
0333	All Other Supplies	698	300	270	300	300	300	
8133	All Other Equipment	701	1,000	0	750	750	750	
	<b>4TH OF JULY/COMMUNITYFEST</b>	<b>56,902</b>	<b>57,310</b>	<b>51,798</b>	<b>53,590</b>	<b>54,330</b>	<b>54,330</b>	<b>(2,980)</b>
<hr/>								
<b><u>OTHER CELE./COMMEMORATIONS (9403-802)</u></b>								
0102	Full Time Hourly Wages	12,599	12,000	2,570	16,000	17,000	17,000	
0104	Overtime Wages	4,743	3,800	3,527	3,800	4,100	4,100	
0110	Health Insurance	5,960	5,050	2,269	5,050	5,870	5,870	
0111	Fringes	3,801	3,210	1,239	3,830	4,250	4,250	
0118	License Renewal	845	400	446	450	480	480	
0236	Outside Services	8,032	8,100	7,760	7,800	8,100	8,100	
0252	Rental of Equipment	0	250	0	0	250	250	
0320	Small Tools	0	50	0	0	50	50	
0333	All Other Supplies	792	1,000	0	0	750	750	
	<b>OTHER CELE./COMMEMORATIONS</b>	<b>36,772</b>	<b>33,860</b>	<b>17,811</b>	<b>36,930</b>	<b>40,850</b>	<b>40,850</b>	<b>6,990</b>
<hr/>								
<b>CELEBRATIONS/COMMEMORATIONS</b>		<b>93,674</b>	<b>91,170</b>	<b>69,609</b>	<b>90,520</b>	<b>95,180</b>	<b>95,180</b>	<b>4,010</b>
						<b>Percent Budget Change</b>		<b>4.40%</b>

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# OAK HILL CEMETERY

## Department Head

Michael Kading

## Major Activities

The Department provides for the planning, maintenance and physical operation of the Municipal Cemetery. It manages and maintains 45 acres of land and 5 buildings. Coordinates the work and labor associated with burials, which total approximately 125 per year.

## Operating Budget Information/Number of Employees

	2024 Actual	2025 Budget	2026 Requested	% Increase	2026 Proposed	% Increase
Operating Budget	\$ 323,613	\$ 328,490	\$ 314,970	-4.12%	\$ 314,970	-4.12%

No. of Employees (FTE)	2.00	2.00	2.00	0%	2.00	0%
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## **Budget Adjustments**

### Increases (Decreases) to Expenditures Requested

Mayor Proposed \$ -

Mayor's Comments:

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**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Parks and Recreation/Finance	<b>Budget:</b> Cemetery
<b>Program:</b> Miscellaneous	<b>Submitted by:</b> Michael Kading

**Goals/Responsibilities:**

Provide for the planning, maintenance and physical operation of the Municipal Cemetery to assure the citizens of Neenah that this important community resource will be attractive, adequate and operated in an efficient manner.

**Activities:**

- Plan for development of cemetery land.
- Maintain the grounds and physical facilities.
- Coordinate the work and labor associated with burials.
- Provide public information regarding cemetery policies and the location and availability of lots.
- Provide information and recommendations to the Public Services and Safety Committee regarding cemetery matters.
- Update and maintain cemetery records.

**2025 Accomplishments:**

- Host Annual community events honoring Veterans.
- Neenah Historical Society Cemetery Walk.

**2026 Goals:**

- Research Historical restoration of and use for the vault.
- Continue to explore new methods of improving cost recovery.
- Look at investment strategies using the Perpetual Care Fund to take the cemetery off the tax role.

**Major Increases (Decreases) in 2026 Budget:**

- The Information Services (IS) expense in total decreased by \$9,600 to \$0. Beginning in 2026, the IS Department will transition from operating as an internal service fund to being part of the General Fund. This change aligns IS with other administrative departments—such as Legal, Finance, and Human Resources—which are already included in the General Fund. As a result, departments within the General Fund will no longer be charged for IS services. Only Utilities, Municipal Court, and Neenah-Menasha Fire Rescue will continue to receive an IS services charge.

<b><u>Cemetery Statistics</u></b>	<b><u>2019</u></b>	<b><u>2020</u></b>	<b><u>2021</u></b>	<b><u>2022</u></b>	<b><u>2023</u></b>	<b><u>2024</u></b>	<b><u>2025 YTD*</u></b>
Graves Sold	72	77	157	55	56	106	<b>47</b>
Lot Sales	\$25,883	\$44,340	\$99,315	\$46,582	\$50,846	\$85,758	<b>\$49,015</b>
Burials – Regular	45	33	34	36	30	34	<b>20</b>
Burials – Cremation	42	47	62	55	51	47	<b>29</b>
Chapel Rental	NA	NA	NA	NA	NA	\$950	<b>\$830</b>
<b><u>Catholic Cemetery Services</u></b>							
Burials – Regular	13	27	24	33	18	19	<b>20</b>
Fees	\$9,250	\$18,600	\$16,150	\$26,730	\$17,805	\$18,175	<b>\$22,730</b>

*\*As of July 2025*

Lot sales go into the general fund to offset the levy.

**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b>OAK HILL CEMETERY</b>								
<b><u>CEMETERY OPERATIONS (9703-841)</u></b>								
0101	Salaries	8,101	8,000	6,887	8,000	8,000	8,000	
0102	Full Time Hourly Wages	131,800	134,790	102,742	136,940	128,940	128,940	
0103	Temporary Wages	47,482	46,130	39,439	48,380	51,880	51,880	
0104	Overtime Wages	5,946	5,000	5,559	5,560	5,000	5,000	
0110	Health Insurance	40,800	45,930	34,470	45,930	40,210	40,210	
0111	Fringes	32,242	32,490	25,906	33,310	31,300	31,300	
0115	Schools/Seminars/Training	0	300	74	300	300	300	
0117	Clothing Allowance	1,004	1,000	677	1,000	1,000	1,000	
0124	Meal Allowance	0	10	0	10	10	10	
0127	DOT Emp Notification Prog	0	10	0	10	10	10	
0206	Advertising & Publication	0	120	0	120	120	120	
0213	Maint of Motor Vehicles	0	200	0	200	200	200	
0214	Maintenance of Buildings	255	300	0	300	300	300	
0216	Maint of Operating Equip	1,592	300	0	300	300	300	
0221	Telephone	359	0	180	300	300	300	
0222	Electricity	4,547	3,690	3,037	5,480	5,480	5,480	
0223	Natural Gas	1,113	1,030	916	1,200	1,200	1,200	
0224	Water & Sewer	506	520	369	520	560	560	
0225	Commercial Dumpster	750	750	581	780	750	750	
0226	Storm Water	6,199	6,520	4,995	6,660	6,990	6,990	
0227	Cellular Telephone	563	800	801	1,200	590	590	
0234	Credit Card Payment Fees	1,101	1,000	658	1,000	1,000	1,000	
0236	Outside Services	44	100	352	360	100	100	
0237	Pest Control	0	200	0	200	200	200	
0241	Tree Planting & Landscape	1,569	1,000	1,000	1,000	1,000	1,000	
0252	Rental of Equipment	0	150	0	150	150	150	
0255	IS Service / Internal	9,410	9,600	7,200	9,600	0	0	
0293	Maint of Motor Veh/Fleet	521	10,250	7,687	10,250	9,490	9,490	
0296	Maint of Oper Eq/Fleet	4,411	0	0	0	0	0	
0301	Office Supplies	0	50	0	50	50	50	
0303	Computer Operation Supply	328	0	246	300	300	300	
0306	Cleaning/Janitor Supplies	1,445	900	871	900	1,000	1,000	
0310	Gasoline & Oil	8,331	7,750	7,479	7,750	8,140	8,140	
0313	Motor Vehicle Maint Suppl	133	200	0	200	200	200	
0314	Building Maint Supplies	1,411	700	180	700	700	700	
0315	Land Maint Supplies	1,053	2,000	1,074	2,000	2,000	2,000	
0316	Equipment Maint Supplies	3,257	3,000	4,003	4,010	3,200	3,200	
0319	Safety Supplies	375	500	383	500	500	500	
0320	Small Tools	57	500	47	500	500	500	
0333	All Other Supplies	0	100	0	100	100	100	
0344	Small Equipment	921	800	623	800	800	800	
0345	Shop Supplies	1,371	800	1,082	1,200	1,100	1,100	
0376	Marker/Monument Foundtion	4,616	1,000	4,788	4,790	1,000	1,000	
	<b>CEMETERY OPERATIONS</b>	<b>323,613</b>	<b>328,490</b>	<b>264,306</b>	<b>342,860</b>	<b>314,970</b>	<b>314,970</b>	<b>(13,520)</b>
	<b>TOTAL EXPENDITURES</b>	<b>323,613</b>	<b>328,490</b>	<b>264,306</b>	<b>342,860</b>	<b>314,970</b>	<b>314,970</b>	<b>(13,520)</b>
						Percent Budget Change		<b>-4.12%</b>
	<b>TOTAL REVENUES</b>	<b>205,924</b>	<b>171,170</b>	<b>147,399</b>	<b>190,090</b>	<b>170,250</b>	<b>170,250</b>	<b>(920)</b>
						Percent Budget Change		<b>-0.54%</b>
	<b>NET EFFECT ON LEVY</b>	<b>117,689</b>	<b>157,320</b>	<b>116,907</b>	<b>152,770</b>	<b>144,720</b>	<b>144,720</b>	<b>(12,600)</b>
						Percent Budget Change		<b>-8.01%</b>

**CITY OF NEENAH  
2026 OPERATING  
BUDGET SUPPLEMENTARY DETAIL  
SHEET FOR STAFFING AND SALARIES**

<b>Department/Office:</b>
Parks and Recreation
<b>Program:</b>
Cemetery

POSITION TITLE	STAFFING					
	Current Budget		Requested Budget		Proposed Budget	
	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.
FULL TIME						
Cemetery Foreman	9	1.00	9	1.00	9	1.00
Cemetery Technician	7	<u>1.00</u>	7	<u>1.00</u>	7	<u>1.00</u>
Subtotal		2.00		2.00		2.00
OTHER COMPENSATION						
Accrued Wages	-		-		-	
Overtime	-		-		-	
TEMPORARY	12.00-18.00/hr.		12.00-18.00/hr.		12.00-18.00/hr.	
TOTAL	XXX	2.00	XXX	2.00	XXX	2.00

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# FORESTRY

## Department Head

Gerry Kaiser/Michael Kading

## Major Activities

The Department plants, prunes and cares for the 17,000 park trees and 3,600 street trees. It guards all trees and shrubs in both public and private areas within the City against the spread of disease, insects or pests.

## Operating Budget Information/Number of Employees

	2024 Actual	2025 Budget	2026 Requested	% Increase	2026 Proposed	% Increase
Operating Budget	\$ 326,259	\$ 345,050	\$ 338,980	-1.76%	\$ 338,980	-1.76%

# of Employees (FTE)	Included in Public Works and Parks & Recreation sections.
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## Budget Adjustments

### Increases (Decreases) to Expenditures Requested

Mayor Proposed \$ -

Mayor's Comments:

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**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Parks and Recreation/Public Works	<b>Budget:</b> City-Wide Forestry Program
<b>Program:</b> Forestry	<b>Submitted by:</b> Michael Kading/Gerry Kaiser

**Goals/Responsibilities:**

It is the planned policy of the City to regulate and control the planting, transplanting, removal, maintenance and protection of trees and shrubs in or upon all public and terrace areas of the City in order to eliminate and guard against dangerous conditions which may result in injury to persons using the streets, sidewalks or other public areas; to promote and enhance the beauty and general welfare of the City; to prevent damage to any public sewer or water main, street, sidewalk or other public property; to prohibit the undesirable and unsafe planting, removal, treatment and maintenance of trees and shrubs within public areas; and, to guard all trees and shrubs in both public and private areas within the City against the spread of disease, insects or pests.

This program is under the joint management of the Parks and Recreation and Public Works Departments.

**Activities:**

- Establish and keep current a city tree plan regarding assessment, preservation, pruning, planting, replanting, removal and disposal of trees and brush from all parks and public rights-of-way or other areas where they interfere with City property.
- Establish and publicize pruning standards for trees in both private and public areas.
- Remove debris after storms.
- Maintain clearance over streets and sidewalks.
- Proactively manage all threats to the urban forest.

**2025 Accomplishments:**

- Planted 127 trees in cemetery, parks, terraces, and other public property throughout the City.
- Planted 7 memorial trees in parks and cemetery through the Trees for the Living Program.
- Manage tree removal and tree protection for Doty Park shore wall reconstruction.
- Pruned over 2,000 public trees throughout the city.
- Continued Emerald Ash Borer (EAB) Management plan.
- Continued monitoring for and educating on invasive species.
- Continued to update tree inventory on the Tree Plotter platform in cooperation with the WDNR.
- Chipped brush to reduce landfill fees. Supplied wood chips free to the public. Sold compost made from leaves and wood mulch from brush grinding.
- Awarded Tree City USA for the 41<sup>st</sup> year.
- Held Annual Arbor Day Celebration on April 25th at Memorial Park in honor of former Alderman and Council President Todd Stevenson.

**2026 Goals/Plans:**

- Work with Community Development with a grant process to assist residents with removing dead ash trees.
- Continue educating and working with residents about the EAB problem.
- Continue proactively managing the urban forest using Best Management Practices.
- Continue updating and managing tree inventory.
- Continue managing invasive species.
- Coordinate annual Arbor Day Celebration.

**Major Increases (Decreases) in 2026 Budget:** None

**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b>CITY-WIDE FORESTRY PROGRAM</b>								
<b><u>PUBLIC RIGHT-OF-WAY (8902-735)</u></b>								
0101	Salaries	7,427	8,000	5,772	8,000	12,000	12,000	
0102	Full Time Hourly Wages	116,920	125,000	87,862	115,000	120,000	120,000	
0104	Overtime Wages	125	1,500	2,130	2,130	1,500	1,500	
0110	Health Insurance	41,262	44,540	35,641	44,540	37,360	37,360	
0111	Fringes	25,064	27,520	19,594	25,540	26,990	26,990	
0115	Schools/Seminars/Training	170	500	0	500	500	500	
0124	Meal Allowance	0	20	8	20	20	20	
0213	Maint of Motor Vehicles	890	1,000	890	1,000	1,000	1,000	
0236	Outside Services	1,000	500	240	500	500	500	
0241	Tree Planting & Landscape	12,000	12,000	12,000	12,000	12,000	12,000	
0293	Maint of Motor Veh/Fleet	17,113	23,810	17,857	23,810	24,800	24,800	
0294	Oil and Fluids/Fleet	973	0	0	0	0	0	
0296	Maint of Oper Eq/Fleet	7,285	0	0	0	0	0	
0310	Gasoline & Oil	11,275	12,750	6,970	12,000	12,500	12,500	
0316	Equipment Maint Supplies	76	250	309	310	250	250	
0319	Safety Supplies	1,507	500	205	300	500	500	
0320	Small Tools	149	250	200	250	250	250	
0333	All Other Supplies	718	1,000	1,164	1,170	1,000	1,000	
0339	Tires & Tire Maintenance	718	800	0	800	800	800	
0344	Small Equipment	616	300	121	300	300	300	
	<b>PUBLIC RIGHT-OF-WAY</b>	<b>245,288</b>	<b>260,240</b>	<b>190,963</b>	<b>248,170</b>	<b>252,270</b>	<b>252,270</b>	<b>(7,970)</b>
						Percent Budget Change		<b>-3.06%</b>



**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b><u>PARKS (8903-788)</u></b>								
0101	Salaries	4,361	4,300	4,407	4,410	4,600	4,600	
0102	Full Time Hourly Wages	36,909	35,000	27,352	35,000	37,000	37,000	
0103	Temporary Wages	171	1,500	1,576	1,580	2,000	2,000	
0104	Overtime Wages	0	150	0	150	150	150	
0110	Health Insurance	14,165	13,860	12,407	13,860	12,040	12,040	
0111	Fringes	7,094	7,140	5,812	7,140	7,550	7,550	
0115	Schools/Seminars/Training	726	650	427	650	650	650	
0118	License Renewal	0	120	0	120	120	120	
0207	Dues and Memberships	360	400	360	400	400	400	
0216	Maint of Operating Equip	0	100	0	100	100	100	
0236	Outside Services	144	100	154	160	100	100	
0241	Tree Planting & Landscape	3,500	3,500	3,861	3,870	3,500	3,500	
0308	Books & Periodicals	55	100	0	100	100	100	
0316	Equipment Maint. Supplies	0	200	0	200	200	200	
0319	Safety Supplies	664	200	239	240	200	200	
0320	Small Tools	261	400	0	400	400	400	
0333	All Other Supplies	0	100	0	100	100	100	
0344	Small Equipment	503	500	655	660	800	800	
	<b>PARKS</b>	<b>68,913</b>	<b>68,320</b>	<b>57,250</b>	<b>69,140</b>	<b>70,010</b>	<b>70,010</b>	<b>1,690</b>
Percent Budget Change								<b>2.47%</b>

**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
INVASIVE SPECIES CONTROL (8904-788)								
0101	Salaries	1,364	1,000	379	1,000	1,000	1,000	
0102	Full Time Hourly Wages	0	5,000	1,382	5,000	5,000	5,000	
0103	Temporary Wages	1,098	1,500	1,504	1,510	2,000	2,000	
0110	Health Insurance	846	2,080	1,215	2,080	1,710	1,710	
0111	Fringes	506	1,310	570	1,310	1,390	1,390	
0206	Advertising & Publication	0	100	0	100	100	100	
0236	Outside Services	5,004	100	0	100	100	100	
0333	All Other Supplies	3,240	5,400	7,520	7,520	5,400	5,400	
INVASIVE SPECIES CONTROL		12,058	16,490	12,570	18,620	16,700	16,700	210
						Percent Budget Change		1.27%
TOTAL CITY WIDE FORESTRY		326,259	345,050	260,783	335,930	338,980	338,980	(6,070)
						Percent Budget Change		-1.76%

## TAX REFUNDS/SPECIAL RESERVES AND ESCROWS

### Department Head

Vicky K. Rasmussen, CPA

### Major Activities

This budget section accounts for certain reserves and contingency costs, as well as other costs anticipated to affect city-wide operations. This includes annual wage and fringe benefit costs and emergency contingencies not already included in departmental budgets as well as adjustments to line items that affect multiple city departmental budgets.

### Operating Budget Information/Number of Employees

	2024 Actual	2025 Budget	2026 Requested	% Increase	2026 Proposed	% Increase
Operating Budget	\$ 10,000	\$ 10,000	\$ -	-100.00%	\$ (75,000)	-850.00%

No. of Employees (FTE)	n/a	n/a	n/a	n/a	n/a	n/a
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### Budget Adjustments

#### Increases (Decreases) to Expenditures Requested

**Mayor Proposed** \$ (75,000)

#### Mayor's Comments:

This area of the budget is used to identify budget adjustments that affect multiple departments across various budget line items. My recommended change to those various line items is as follows:

**1). Retirements** **\$ 75,000**  
Wage and fringe benefit impact of 2026 retirements

<b>Total Special Reserves &amp; Escrow</b>	<b>\$ 75,000</b>
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## INTERFUND TRANSFERS

### Department Head

Vicky K. Rasmussen, CPA

### Major Activities

This budget section accounts for interfund transfers from the General Fund to support other city funds.

### Operating Budget Information/Number of Employees

	2024 Actual	2025 Budget	2026 Requested	% Increase	2026 Proposed	% Increase
Operating Budget	\$ 191,967	\$ 15,000	\$ 15,000	0.00%	\$ 10,000	-33.33%
No. of Employees (FTE)	n/a	n/a	n/a	n/a	n/a	n/a

### Budget Adjustments

#### Increases (Decreases) to Expenditures Requested

Mayor Proposed                      \$        (5,000)

**Menasha-Neenah Joint Municipal Court**

#### Mayor's Comments:

Each year, the Cities of Neenah and Menasha share the cost of covering any operating deficit for the Joint Municipal Court. Neenah contributes its proportional share through a combination of a budgeted transfer and a year-end payment to cover any remaining difference. For the 2026 budget, I am recommending a reduction in Neenah's budgeted transfer from \$15,000 to \$10,000—a decrease of \$5,000. Any additional amount needed to cover Neenah's share of the deficit will continue to be paid at year-end, as has been the City's standard practice.

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**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> Tax Refunds Reserve/ Special Reserves and Escrows
<b>Program:</b> Miscellaneous	<b>Submitted by:</b> Vicky K. Rasmussen

**TAX REFUNDS RESERVE**

This budget is set up to provide a funded reserve for returning taxpayer overpayments resulting from:

- a) Board of Review decisions on property valuations.
- b) Litigation settlements on property valuations.
- c) Other major adjustments.
- d) Assessment corrections.

The 2026 request is \$0,

**SPECIAL RESERVES AND ESCROWS**

This cost center is designed to absorb the charges which are contingent upon events anticipated to occur in the coming year but for which sufficient data is not yet available to prepare a detailed budgetary plan.

Salaries/Wages – Retirements	(\$62,500)
Fringe Benefits – Retirements	(12,500)
Total	(\$75,000)

**Major Increases (Decreases) in 2025 Budget:**

\$75,000 wage and benefit budget reduction for savings for retirements and turnover that is likely to occur in 2026.

**TRANSFERS OUT**

Neenah paid back its share of the long-standing Joint Municipal Court deficit in 2023. Beginning in 2024, Neenah plans to eliminate it's share of the Joint Municipal Court deficit on an annual basis. \$10,000 is budgeted for this purpose in 2026.

**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b><u>TAX REFUNDS (2605-721)</u></b>								
0236	Misc Expenditures	10,000	10,000	7,500	10,000	0	0	(10,000)
	<b>TAX REFUNDS</b>	<b>10,000</b>	<b>10,000</b>	<b>7,500</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>(10,000)</b>
<hr/>								
<b><u>SPECIAL RESERVES &amp; ESCROWS (2603-721)</u></b>								
0160	Salaries	0	0	0	0	0	(62,500)	
0161	Fringes	0	0	0	0	0	(12,500)	
	<b>SPECIAL RESERVES &amp; ESCROWS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(75,000)</b>	<b>(75,000)</b>
<hr/>								
<b><u>TRANSFERS OUT (9988-999)</u></b>								
0999	Parking Utility	170,261	0	0	0	0	0	
0999	Joint Court-Neenah Share	21,706	15,000	0	15,000	15,000	10,000	
	<b>TRANSFERS</b>	<b>191,967</b>	<b>15,000</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>	<b>10,000</b>	<b>(5,000)</b>



**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> All TIF's
<b>Program:</b> Special Revenue Funds	<b>Submitted by:</b> Vicky K. Rasmussen / Kelly Nieforth

**All TIF Districts  
2026 Operating Budget**

The Tax Incremental Financing (TIF) District Funds are used to account for the accumulation of resources from the district "incremental" property taxes, land sales and other revenues. The funds are designated to be used for the corresponding program/administrative expenditures of the tax incremental financing districts, including debt service repayments (principal and interest).

**Description:** This budget is a summary of all Tax Incremental Financing District Special Revenue Funds as described above.

	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Estimate</b>	<b>2026 Proposed</b>
<b><u>All TIF Funds</u></b>				
Fund Balance (Deficit), January 1	\$ (5,641,551)	\$ (5,943,830)	\$ (5,943,830)	\$ (6,182,560)
<b><u>Revenues</u></b>				
Property Tax Increment	4,383,303	4,381,800	4,424,780	5,152,390
Computer Exemption/PP Tax Aid	386,996	635,720	635,720	635,720
Interest Income	193,994	200,500	178,940	179,500
Increment Shortfall Payments - Land Lease	35,344	35,000	35,000	35,000
Total Revenues	4,999,637	5,253,020	5,274,440	6,002,610
<b><u>Expenditures</u></b>				
Debt Service - Transfer to Debt Service Fund Principal	3,247,740	3,453,330	3,453,330	3,550,770
Debt Service - Transfer to Debt Service Fund Interest	634,267	565,370	654,290	574,290
Transfer to Debt Service Fund for Interest on Cash Deficit	274,823	40,000	112,000	165,000
Administration - Transfer to General Fund *	584,720	614,000	614,000	625,000
Developer Increment Reimbursement	674,209	558,649	671,550	985,280
Miscellaneous	79,231	10,000	12,300	84,800
Total Expenditures	5,494,990	5,241,349	5,517,470	5,985,140
Excess Revenues Over (Under) Expenditures	(495,353)	11,671	(243,030)	17,470
<b><u>Other Financing Sources (Uses)</u></b>				
Transfer to TIF #8 from #7 - Donor TIF	(1,553,367)	(1,450,450)	(1,408,200)	(1,723,260)
Transfer from TIF #7 to #8 - Donor TIF	1,553,367	1,450,450	1,408,200	1,723,260
Premium on Debt	193,074	10,250	4,300	6,300
Total Other Financing Sources (Uses)	193,074	10,250	4,300	6,300
<b>Net Change in Fund Balance</b>	<b>(302,279)</b>	<b>21,921</b>	<b>(238,730)</b>	<b>23,770</b>
<b>Fund Balance (Deficit), December 31</b>	<b>\$ (5,943,830)</b>	<b>\$ (5,921,909)</b>	<b>\$ (6,182,560)</b>	<b>\$ (6,158,790)</b>
Cash Advance from Debt Service Levy (2012-25)	6,247,590	6,324,344	6,385,285	6,385,285
Cash Advance from Debt Service Levy (2026)	-	-	-	231,460
Net Cash Surplus (Deficit)	\$ 303,760	\$ 402,435	\$ 202,725	\$ 457,956

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> TIF #7 Fund
<b>Program:</b> Special Revenue Funds	<b>Submitted by:</b> Vicky K. Rasmussen / Kelly Nieforth

**TIF #7 Fund (Westside Business Corridor)  
2026 Operating Budget**

The Tax Incremental Financing (TIF / TID) District Funds are used to account for the accumulation of resources from the district "incremental" property taxes, land sales and other revenues. The funds are designated to be used for the corresponding program/administrative expenditures of the tax incremental financing districts, including debt service repayments (principal and interest). TIF #7 was designated as a "donor" TIF to TIF #8 in 2015, leading to the annual transfer of excess increment to TIF #8 while both districts remain open.

**Description:** The area within TID #7 is an area including commercial development adjacent to Winneconne Avenue/Green Bay Road, the West Towne Village business district and Bridgewood golf, commercial and housing developments. Areas for development are in need of redevelopment/rehabilitation due to prolonged underutilization and associated physical and economic obsolescence. Proposed project costs and improvements include utility and access improvements, land acquisition, design and engineering, beautification/signage, planning/project support.

**Created:** 01/01/2000  
  
**Amendment #1:** 01/01/2002  
**Amendment #2:** 01/01/2005  
**Amendment #3:** 01/01/2006  
**Amendment #4:** 01/01/2012  
  
**Max Exp. Date:** 07/05/2022  
  
**Max Close Date:** 07/05/2037

	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Estimate</b>	<b>2026 Proposed</b>
<b><u>TIF #7</u></b>				
<b>Fund Balance (Deficit), January 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Revenues</u></b>				
Property Tax Increment	2,149,358	1,965,830	1,985,110	2,172,730
Computer Exemption/PP Tax Aid	88,246	193,520	193,520	193,520
Interest Income	71,706	61,500	55,620	60,000
Total Revenues	2,309,310	2,220,850	2,234,250	2,426,250
<b><u>Expenditures</u></b>				
Debt Service - Transfer to Debt Service Fund Principal	519,417	539,110	539,110	426,420
Debt Service - Transfer to Debt Service Fund Interest	75,320	60,230	60,230	45,070
Administration - Transfer to General Fund	140,320	147,360	147,360	150,000
Developer Increment Reimbursement	20,736	22,200	77,850	80,000
Miscellaneous	150	1,500	1,500	1,500
Total Expenditures	755,943	770,400	826,050	702,990
Excess Revenues Over (Under) Expenditures	1,553,367	1,450,450	1,408,200	1,723,260
<b><u>Other Financing Sources (Uses)</u></b>				
Transfer to TIF #8 - Donor TIF	(1,553,367)	(1,450,450)	(1,408,200)	(1,723,260)
Total Other Financing Sources (Uses)	(1,553,367)	(1,450,450)	(1,408,200)	(1,723,260)
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance (Deficit), December 31</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Cash Advance from Debt Service Levy (2012-25)	-	-	-	-
Cash Advance from Debt Service Levy (2026)	-	-	-	-
Net Cash Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b>	<b>Budget:</b>
Finance	TIF #8 Fund
<b>Program:</b>	<b>Submitted by:</b>
Special Revenue Funds	Vicky K. Rasmussen / Kelly Nieforth

**TIF #8 Fund (Downtown/Doty Island Redevelopment)**  
**2026 Operating Budget**

The Tax Incremental Financing (TIF / TID) District Funds are used to account for the accumulation of resources from the district "incremental" property taxes, land sales and other revenues. The funds are designated to be used for the corresponding program/administrative expenditures of the tax incremental financing districts, including debt service repayments (principal and interest). TIF #8 was designated as "distressed" in 2015, adding ten years to it's maximum closure date to 12/31/2038.

**Description:** The area within TID #8 includes the Doty Island Business District as well as key downtown business sites. The sites have been planned for and are expected to develop as a combination of commercial and residential use properties. The Doty Island plan is to retain significant older buildings that contribute to the charm and character of the business district; promote redevelopment at sites that can strengthen neighborhood retail and service offerings; and, maximize opportunity for existing businesses to stay and grow on the island. In certain instances, the revitalization strategy is a joint effort of the City and Neenah Community Development Authority (CDA).

**Created:** 01/01/2001  
  
**Amendment #1:** 01/01/2002  
**Amendment #2:** 01/01/2004  
**Amendment #3:** 01/01/2005  
**Amendment #4:** 01/01/2008  
  
**Max Exp. Date:** 09/05/2023  
  
**Max Close Date:** 09/05/2038

	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Estimate</b>	<b>2026 Proposed</b>
<b>TIF #8</b>				
Fund Balance (Deficit), January 1	\$ (5,473,495)	\$ (5,532,320)	\$ (5,532,320)	\$ (5,592,520)
<b>Revenues</b>				
Property Tax Increment	1,469,340	1,445,530	1,459,710	1,549,140
Computer Exemption/PP Tax Aid	238,734	298,750	298,750	298,750
Interest Income	20,763	30,000	20,000	20,000
Increment Shortfall Payments - Land Lease	35,344	35,000	35,000	35,000
Total Revenues	1,764,181	1,809,280	1,813,460	1,902,890
<b>Expenditures</b>				
Debt Service - Transfer to Debt Service Fund Principal	2,296,990	2,360,880	2,360,880	2,554,010
Debt Service - Transfer to Debt Service Fund Interest	350,822	307,200	307,200	258,290
Transfer to Debt Service Fund for Interest on Cash Deficit	251,519	40,000	100,000	150,000
Administration - Transfer to General Fund	140,320	147,360	147,360	150,000
Developer Increment Reimbursement	298,561	202,090	363,420	375,000
Miscellaneous	38,161	1,500	3,000	1,500
Total Expenditures	3,376,373	3,059,030	3,281,860	3,488,800
Excess Revenues Over (Under) Expenditures	(1,612,192)	(1,249,750)	(1,468,400)	(1,585,910)
<b>Other Financing Sources (Uses)</b>				
Transfer from TIF #7 - Donor TIF	1,553,367	1,450,450	1,408,200	1,723,260
Premium on Debt	-	-	-	-
Total Other Financing Sources (Uses)	1,553,367	1,450,450	1,408,200	1,723,260
<b>Net Change in Fund Balance</b>	<b>(58,825)</b>	<b>200,700</b>	<b>(60,200)</b>	<b>137,350</b>
Fund Balance (Deficit), December 31	\$ (5,532,320)	\$ (5,331,620)	\$ (5,592,520)	\$ (5,455,170)
Cash Advance from Debt Service Levy (2012-25)	5,532,320	5,331,620	5,375,540	5,375,540
Cash Advance from Debt Service Levy (2026)	-	-	-	79,630
Net Cash Surplus (Deficit)	\$ -	\$ -	\$ (216,980)	\$ -

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> TIF #9 Fund
<b>Program:</b> Special Revenue Funds	<b>Submitted by:</b> Vicky K. Rasmussen / Kelly Nieforth

**TIF #9 Fund (US Hwy 41 Industrial Corridor)**  
**2026 Operating Budget**

The Tax Incremental Financing (TIF / TID) District Funds are used to account for the accumulation of resources from the district "incremental" property taxes, land sales and other revenues. The funds are designated to be used for the corresponding program/administrative expenditures of the tax incremental financing districts, including debt service repayments (principal and interest).

**Description:** The area within TID #9 includes an industrial corridor west of Interstate 41 between Bell Street to the north and CTH G to the south. The area within the District is in need of redevelopment/rehabilitation due to the underutilization and physical and economic obsolescence. Proposed project costs include utility and access improvements, redevelopment assistance and planning/project support.

**Created:** 01/01/2015  
  
**Amendment #1:** 01/01/2019  
**Amendment #2:** 01/01/2019  
**Amendment #3:** 11/02/2023  
  
**Max Exp. Date:** 03/18/2037  
**Max Close Date:** 03/18/2042

	<b><u>2024 Actual</u></b>	<b><u>2025 Budget</u></b>	<b><u>2025 Estimate</u></b>	<b><u>2026 Proposed</u></b>
<b><u>TIF #9</u></b>				
Fund Balance (Deficit), January 1	\$ (389,434)	\$ (695,043)	\$ (695,043)	\$ (871,753)
<b><u>Revenues</u></b>				
Property Tax Increment	171,635	170,810	172,490	240,590
Computer Exemption/PP Tax Aid	48,147	97,530	97,530	97,530
Interest Income	-	4,000	2,000	2,000
Total Revenues	219,782	272,340	272,020	340,120
<b><u>Expenditures</u></b>				
Debt Service - Transfer to Debt Service Fund Principal	291,333	298,340	298,340	155,340
Debt Service - Transfer to Debt Service Fund Interest	19,336	15,390	16,790	12,580
Transfer to Debt Service Fund for Interest on Cash Deficit	8,026	-	12,000	12,000
Administration - Transfer to General Fund	116,960	122,800	122,800	125,000
Developer Increment Reimbursement	90,872	97,240	-	-
Miscellaneous	1,818	1,500	1,800	21,300
Total Expenditures	528,345	535,270	451,730	326,220
Excess Revenues Over (Under) Expenditures	(308,563)	(262,930)	(179,710)	13,900
<b><u>Other Financing Sources (Uses)</u></b>				
Premium on Debt	2,954	1,500	3,000	3,000
Total Other Financing Sources (Uses)	2,954	1,500	3,000	3,000
<b>Net Change in Fund Balance</b>	<b>(305,609)</b>	<b>(261,430)</b>	<b>(176,710)</b>	<b>16,900</b>
Fund Balance (Deficit), December 31	\$ (695,043)	\$ (956,473)	\$ (871,753)	\$ (854,853)
Cash Advance from Debt Service Levy (2012-25)	695,043	956,473	871,753	871,753
Cash Advance from Debt Service Levy (2026)	-	-	-	(16,900)
Net Cash Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> TIF #10 Fund
<b>Program:</b> Special Revenue Funds	<b>Submitted by:</b> Vicky K. Rasmussen / Kelly Nieforth

**TIF #10 Fund (Near Downtown District)  
2026 Operating Budget**

The Tax Incremental Financing (TIF / TID) District Funds are used to account for the accumulation of resources from the district "incremental" property taxes, land sales and other revenues. The funds are designated to be used for the corresponding program/administrative expenditures of the tax incremental financing districts, including debt service repayments (principal and interest).

**Description:** The area within TID #10 includes an area on the west end of the Central Business District between the Neenah Slough to the west, Arrowhead Park to the north, Smith Street to the south, and Church Street to the east. The area within the District includes industrial, residential, commercial, retail and open space uses and at least 50% of the property within the District is defined as blighted. Several areas within the District have been identified as redevelopment sites and are expected to develop as a combination of commercial, office and/or residential uses. The proposed project costs include parking, utility and access improvements, redevelopment assistance, beautification/signage/public space, and planning/project support.

**Created:** 01/01/2015  
**Amendment #1:** n/a  
**Max Exp. Date:** 08/05/2037  
**Max Close Date:** 08/05/2042

	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Estimate</b>	<b>2026 Proposed</b>
<b><u>TIF #10</u></b>				
Fund Balance (Deficit), January 1	\$ 117,985	\$ 180,620	\$ 180,620	\$ 88,090
<b><u>Revenues</u></b>				
Property Tax Increment	290,159	236,650	238,970	271,310
Computer Exemption/PP Tax Aid	11,869	29,840	29,840	29,840
Interest Income	60,159	55,000	50,000	50,000
Total Revenues	362,187	321,490	318,810	351,150
<b><u>Expenditures</u></b>				
Debt Service - Transfer to Debt Service Fund Principal	138,250	253,250	253,250	413,250
Debt Service - Transfer to Debt Service Fund Interest	115,045	107,780	108,270	96,110
Administration - Transfer to General Fund	46,780	49,120	49,120	50,000
Developer Increment Reimbursement	-	-	-	-
Miscellaneous	295	1,500	1,500	11,500
Total Expenditures	300,370	411,650	412,140	570,860
Excess Revenues Over (Under) Expenditures	61,817	(90,160)	(93,330)	(219,710)
<b><u>Other Financing Sources (Uses)</u></b>				
Premium on Debt	818	500	800	800
Total Other Financing Sources (Uses)	818	500	800	800
<b>Net Change in Fund Balance</b>	<b>62,635</b>	<b>(89,660)</b>	<b>(92,530)</b>	<b>(218,910)</b>
<b>Fund Balance (Deficit), December 31</b>	<b>\$ 180,620</b>	<b>\$ 90,960</b>	<b>\$ 88,090</b>	<b>\$ (130,820)</b>
Cash Advance from Debt Service Levy (2012-25)	-	-	-	-
Cash Advance from Debt Service Levy (2026)	-	-	-	130,820
Net Cash Surplus (Deficit)	\$ 180,620	\$ 90,960	\$ 88,090	\$ -

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> TIF #11 Fund
<b>Program:</b> Special Revenue Funds	<b>Submitted by:</b> Vicky K. Rasmussen / Kelly Nieforth

**TIF #11 Fund (Near Downtown District)  
2026 Operating Budget**

The Tax Incremental Financing (TIF / TID) District Funds are used to account for the accumulation of resources from the district "incremental" property taxes, land sales and other revenues. The funds are designated to be used for the corresponding program/administrative expenditures of the tax incremental financing districts, including debt service repayments (principal and interest).

**Description:** The area within TID #11 is characterized by a large area of undeveloped property on the fringe of the City that is bound by low density residential development on three sides and a commercial corridor along its remaining border. The site has been planned for and is expected to be developed as a multi-family home development. The basic development objectives of this plan are the following: project and site improvements, traffic improvements, public-private partnerships to achieve high value development, land assembly, the preservation of open space and maximization of public infrastructure, and the opportunity to offer a superior quality of life.

**Created:** 01/01/2015  
**Amendment #1:** n/a  
**Max Exp. Date:** 02/01/2033  
**Max Close Date:** 02/01/2038

	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Estimate</b>	<b>2026 Proposed</b>
<b>TIF #11</b>				
Fund Balance (Deficit), January 1	\$ 105,485	\$ 82,695	\$ 82,695	\$ 331,615
<b>Revenues</b>				
Property Tax Increment	292,314	523,950	529,090	425,660
Computer Exemption/PP Tax Aid	-	-	-	-
Interest Income	33,292	30,000	38,320	34,000
Total Revenues	325,606	553,950	567,410	459,660
<b>Expenditures</b>				
Debt Service - Transfer to Debt Service Fund Principal	1,750	1,750	1,750	1,750
Debt Service - Transfer to Debt Service Fund Interest	35,944	36,430	36,340	36,290
Administration - Transfer to General Fund	46,780	49,120	49,120	50,000
Developer Increment Reimbursement	264,040	237,120	230,280	230,280
Miscellaneous	382	1,500	1,500	15,500
Total Expenditures	348,896	325,920	318,990	333,820
Excess Revenues Over (Under) Expenditures	(23,290)	228,030	248,420	125,840
<b>Other Financing Sources (Uses)</b>				
Premium on Debt	500	750	500	500
Total Other Financing Sources (Uses)	500	750	500	500
<b>Net Change in Fund Balance</b>	<b>(22,790)</b>	<b>228,780</b>	<b>248,920</b>	<b>126,340</b>
Fund Balance (Deficit), December 31	\$ 82,695	\$ 311,475	\$ 331,615	\$ 457,955
Cash Advance from Debt Service Levy (2012-25)	-	-	-	-
Cash Advance from Debt Service Levy (2026)	-	-	-	-
Net Cash Surplus (Deficit)	\$ 82,695	\$ 311,475	\$ 331,615	\$ 457,955

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> TIF #12 Fund
<b>Program:</b> Special Revenue Funds	<b>Submitted by:</b> Vicky K. Rasmussen / Kelly Nieforth

**TIF #12 Fund (Bridgewood Redevelopment)**  
**2026 Operating Budget**

The Tax Incremental Financing (TIF / TID) District Funds are used to account for the accumulation of resources from the district "incremental" property taxes, land sales and other revenues. The funds are designated to be used for the corresponding program/administrative expenditures of the tax incremental financing districts, including debt service repayments (principal and interest).

**Description:** Tax Incremental District #12 is on overlay district characterized as a former golf course property in the interior of the City that is bound by low density residential development to the north and west, commercial development to the south and near its northern edge, and multifamily development to the east. The street network in the immediate area is in need of upgrading to improve access, traffic flow and safety. Pedestrian improvements are also warranted as is the installation of municipal infrastructure. The District consists of almost 69.33 acres of land currently zoned for mixed use development and is anticipated to redevelop primarily with a large multifamily redevelopment

<b>Created:</b>	01/01/2022
<b>Amendment #1:</b>	n/a
<b>Max Exp. Date:</b>	08/03/2027
<b>Max Close Date:</b>	08/03/2042

	<b><u>2024 Actual</u></b>	<b><u>2025 Budget</u></b>	<b><u>2025 Estimate</u></b>	<b><u>2026 Proposed</u></b>
<b><u>TIF #12</u></b>				
Fund Balance (Deficit), January 1	\$ (2,092)	\$ (20,228)	\$ (20,228)	\$ (78,408)
<b><u>Revenues</u></b>				
Property Tax Increment	10,497	39,030	39,410	121,120
Computer Exemption/PP Tax Aid	-	16,080	16,080	16,080
Interest Income	8,074	15,000	10,500	10,500
Total Revenues	18,571	70,110	65,990	147,700
<b><u>Expenditures</u></b>				
Debt Service - Transfer to Debt Service Fund Principal	-	-	-	-
Debt Service - Transfer to Debt Service Fund Interest	37,800	38,340	73,550	73,750
Transfer to Debt Service Fund for Interest on Cash Deficit	-	-	-	1,000
Administration - Transfer to General Fund	46,780	49,120	49,120	50,000
Developer Increment Reimbursement	-	-	-	65,000
Miscellaneous	10,702	1,000	1,500	17,000
Total Expenditures	95,282	88,460	124,170	206,750
Excess Revenues Over (Under) Expenditures	(76,711)	(18,350)	(58,180)	(59,050)
<b><u>Other Financing Sources (Uses)</u></b>				
Premium on Debt	58,575	5,000	-	-
Total Other Financing Sources (Uses)	58,575	5,000	-	-
<b>Net Change in Fund Balance</b>	<b>(18,136)</b>	<b>(13,350)</b>	<b>(58,180)</b>	<b>(59,050)</b>
Fund Balance (Deficit), December 31	\$ (20,228)	\$ (33,578)	\$ (78,408)	\$ (137,458)
Cash Advance from Debt Service Levy (2012-25)	20,228	33,578	78,408	78,408
Cash Advance from Debt Service Levy (2026)	-	-	-	59,050
Net Cash Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> TIF #13 Fund
<b>Program:</b> Special Revenue Funds	<b>Submitted by:</b> Vicky K. Rasmussen / Kelly Nieforth

**TIF #13 Fund (Industrial Park Expansion Area)**  
**2026 Operating Budget**

The Tax Incremental Financing (TIF) District Funds are used to account for the accumulation of resources from the district "incremental" property taxes, land sales and other revenues. The funds are designated to be used for the corresponding program/administrative expenditures of the tax incremental financing districts, including debt service repayments (principal and interest).

**Description:** The Tax Incremental Financing District #13 is planned is an area south of County Road G and east of Dixie Road. The area within the district is currently zoned for industrial uses and the land is suitable for industrial development. The proposed costs include utility and traffic improvements, development assistance, and planning/project support.

<b>Created:</b>	01/01/2024
<b>Amendment #1:</b>	n/a
<b>Max Exp. Date:</b>	7/18/2038
<b>Max Close Date:</b>	7/18/2043

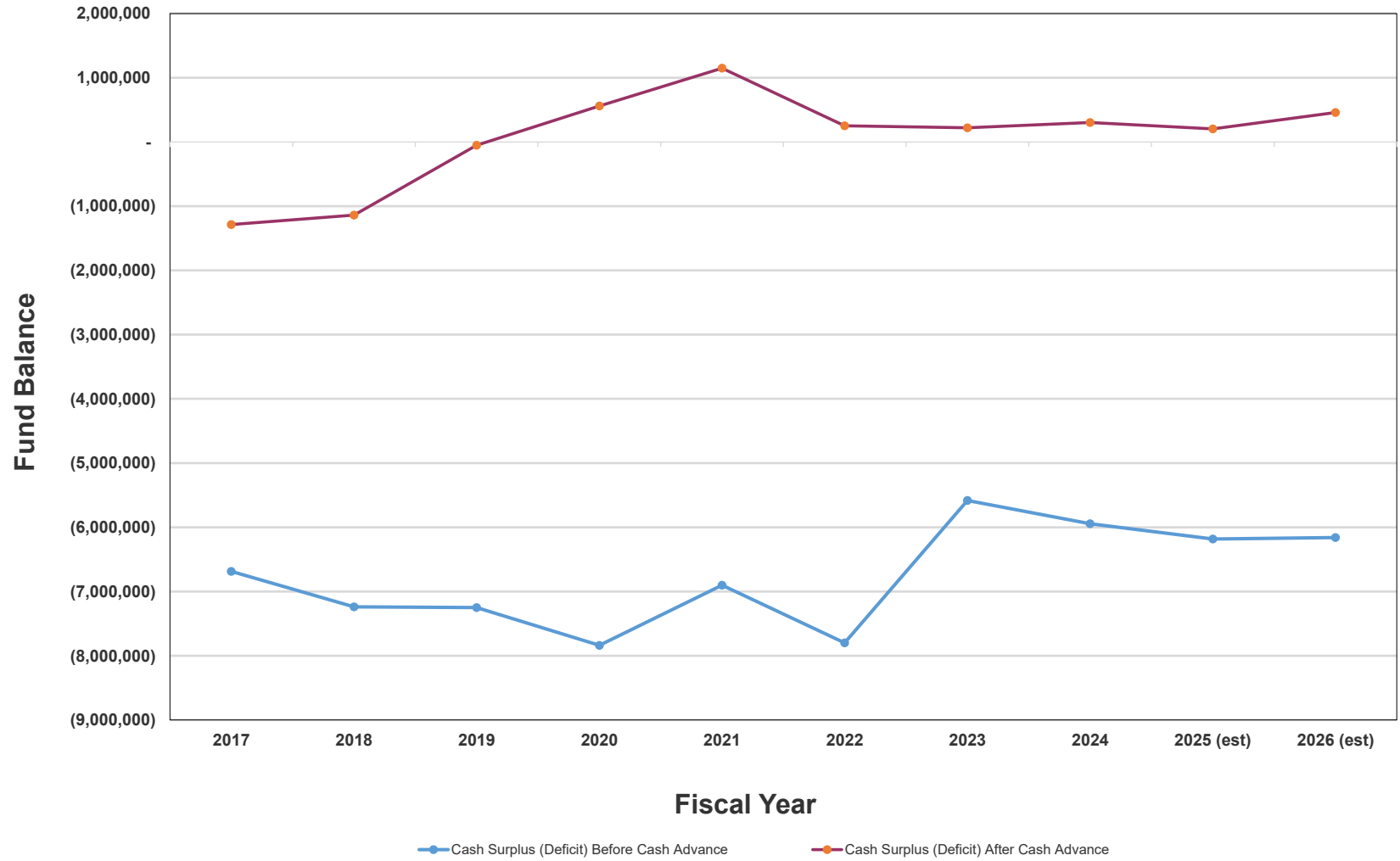
	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Estimate</b>	<b>2026 Proposed</b>
<b><u>TIF #13</u></b>				
Fund Balance (Deficit), January 1	\$ -	\$ 40,446	\$ 40,446	\$ (59,584)
<b><u>Revenues</u></b>				
Property Tax Increment	-	-	-	371,840
Computer Exemption/PP Tax Aid	-	-	-	-
Interest Income	-	5,000	2,500	3,000
Total Revenues	-	5,000	2,500	374,840
<b><u>Expenditures</u></b>				
Debt Service - Transfer to Debt Service Fund Principal	-	-	-	-
Debt Service - Transfer to Debt Service Fund Interest	-	-	51,910	52,200
Transfer to Debt Service Fund for Interest on Cash Deficit	15,278	-	-	2,000
Administration - Transfer to General Fund	46,780	49,120	49,120	50,000
Developer Increment Reimbursement	-	-	-	235,000
Miscellaneous	27,723	1,500	1,500	16,500
Total Expenditures	89,781	50,620	102,530	355,700
Excess Revenues Over (Under) Expenditures	(89,781)	(45,620)	(100,030)	19,140
<b><u>Other Financing Sources (Uses)</u></b>				
Premium on Debt	130,227	2,500	-	2,000
Total Other Financing Sources (Uses)	130,227	2,500	-	2,000
<b>Net Change in Fund Balance</b>	<b>40,446</b>	<b>(43,120)</b>	<b>(100,030)</b>	<b>21,140</b>
Fund Balance (Deficit), December 31	\$ 40,446	\$ (2,674)	\$ (59,584)	\$ (38,444)
Cash Advance from Debt Service Levy (2012-25)	-	2,674	59,584	59,584
Cash Advance from Debt Service Levy (2026)	-	-	-	(21,140)
Net Cash Surplus (Deficit)	\$ 40,446	\$ -	\$ -	\$ -



**City of Neenah**  
**History of TIF Deficits and Cash Advances**  
**2005 - 2026**

<b>Ending Calendar Year</b>	<b>Cumulative Cash Surplus (Deficit) Before Cash Advances</b>	<b>Cumulative Total Cash Advance</b>	<b>Cumulative Cash Surplus (Deficit) After Cash Advances</b>	<b>Annual TIF Surplus (Deficit)</b>
2005	\$ (2,283,454)	\$ -	\$ (2,283,454)	\$ 6,463
2006	(4,409,186)	-	(4,409,186)	(2,125,732)
2007	(5,398,359)	-	(5,398,359)	(989,173)
2008	(5,621,273)	-	(5,621,273)	(222,914)
2009	(3,251,406)	-	(3,251,406)	2,369,867
2010	(5,942,971)	-	(5,942,971)	(2,691,565)
2011	(7,432,458)	-	(7,432,458)	(1,489,487)
2012	(7,826,911)	900,000	(6,926,911)	(394,453)
2013	(6,389,173)	1,800,000	(4,589,173)	1,437,738
2014	(6,310,531)	2,700,000	(3,610,531)	78,642
2015	(6,296,940)	3,600,000	(2,696,940)	13,591
2016	(6,355,929)	4,500,000	(1,855,929)	(58,989)
2017	(6,685,730)	5,400,000	(1,285,730)	(329,801)
2018	(7,237,720)	6,100,000	(1,137,720)	(551,990)
2019	(7,251,009)	7,200,000	(51,009)	(13,289)
2020	(7,837,988)	8,400,000	562,012	(586,979)
2021	(6,901,411)	8,050,000	1,148,589	936,577
2022	(7,798,458)	8,050,000	251,542	(897,047)
2023	(5,582,726)	5,804,670	221,944	2,215,732
2024	(5,943,830)	6,247,590	303,760	(361,104)
2025 (est)	(6,182,560)	6,385,285	202,725	(238,730)
2026 (est)	(6,158,790)	6,616,745	457,956	23,770

**CITY OF NEENAH**  
**History of TIF Deficits**  
**Fiscal Year 2017 - 2026**



**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Community Development	<b>Budget:</b> Community Develop. Block Grant Program
<b>Program:</b> Special Revenue Funds	<b>Submitted by:</b> Kelly Nieforth

Community Development Block Grant Program  
2026 Operating Budget

The City of Neenah has been a recipient of Community Development Block Grant funds from the U.S. Department of Housing and Urban Development (H.U.D.) since 1984, and receives a formula-based grant annually.

The primary objective of the Community Development Block Grant program is to make the community a better place in which to live and work, especially for low and moderate income persons.

Annually, the City establishes a program of activities to be undertaken with these funds. The adoption of the program by the Common Council follows a series of opportunities for citizen participation in the formulation of the activities to be funded. The Community Development Block Grant has a program year starting date of June 1. Working within the regulations prescribed by H.U.D., the annual program is established within which at least 70% of the direct activity expenditures benefit low and moderate income persons. Remaining activity expenditures support redevelopment and blight elimination activities. In addition, funds are designated to support the City's administrative costs in carrying out the program.

In 2025, the program provided funds to support community services for low and moderate income households, improve deteriorated conditions, upgrade neighborhoods, and support planning and program administration.

In establishing the 2026 program, the City will seek citizen input as it develops activities. Approximately 70% or more of the program will continue to benefit low and moderate income persons. These activities can include a broad range of community improvements, housing and public service programs, and job creation opportunities.

Requests for 2026 funds will be reviewed by the Community Development Department and Mayor. Recommendations will then be submitted to the Common Council for approval early in 2026.

	Prior Year Grants		2025 Grant		2026
	Allocation	2024 Exp.	Allocation	2025 Exp.	Budget
Grant Funds Available	<u>\$461,103</u>	<u>\$461,103</u>	<u>\$193,278</u>	<u>\$193,278</u>	<u>\$200,000</u>

ALLOCATIONS

Direct

Low/Moderate Income Households	\$212,687	\$172,569	\$96,278	\$50,000	\$112,000
Redevelopment & Blight Elimination	184,628	47,651	60,000	60,000	51,000
Community Planning & Projects	12,000	12,000	12,000	6,000	12,000

Transfers

Administration	<u>51,788</u>	<u>26,914</u>	<u>25,000</u>	<u>15,000</u>	<u>25,000</u>
Totals	<u>\$461,103</u>	<u>\$259,134</u>	<u>\$193,278</u>	<u>\$131,000</u>	<u>\$200,000</u>
Grant Balances		<u>\$201,969</u>		<u>\$62,278</u>	

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Community Development	<b>Budget:</b> Housing Fund
<b>Program:</b> Special Revenue Funds	<b>Submitted by:</b> Kelly Nieforth

Housing Fund  
2026 Operating Budget

The Housing Fund was established on June 30, 1983, by the Common Council for the purpose of providing for future housing-related community improvements. In establishing the fund, the Council chose to earmark all revenues from past and current housing improvement programs to be used to support the continuation of these types of activities. The program to be funded in 2026 is:

HOMEOWNER REHABILITATION PROGRAM: This program encourages lower income homeowners to improve their properties, and thus enhance housing quality and tax base. Non-elderly households receive either deferred repayment or installment mortgage loans, depending on ability to pay. Elderly households receive grants (maximum \$3,600).

**2025 Accomplishments:**

Initiated and completed 10 owner-occupied rehabilitation projects.

**2026 Goals/Plans:**

OWNER REHABILITATION PROGRAM: Provide funding assistance to 10 homeowners.

HOMEBUYERS ASSISTANCE PROGRAM:

Provide funding assistance to 2 first-time homebuyers with down payment/closing cost assistance and housing rehabilitation.

	2024 Actual	2025 Budget	2025 Estimate	2026 Proposed
Fund Balance, January 1	(\$48,865)	(\$105,673)	(\$105,673)	\$7,327
<b><u>REVENUES</u></b>				
Loan Repayments	\$23,118	\$30,000	\$25,000	\$25,000
Community Dev. Block Grant	20,173	100,000	150,000	30,000
Interest and Miscellaneous	152	1,000	500	1,000
Total Revenue	\$43,443	\$131,000	\$175,500	\$56,000
<b><u>EXPENDITURES</u></b>				
Schools, Seminars, Training	\$0	\$0	\$0	\$0
Auto Allowance	0	150	0	150
Postage	0	300	0	300
Outside Services	2,510	2,500	2,500	2,500
Office Supplies	0	350	0	350
Printing	0	250	0	250
Misc Expenditures	26	200	0	200
Grants/Loans Issued	62,715	25,000	25,000	25,000
Transfer to General Fund	35,000	35,000	35,000	35,000
Total Expenditures	\$100,251	\$63,750	\$62,500	\$63,750
Excess Revenues Over (Under) Expenditures	(\$56,808)	\$67,250	\$113,000	(\$7,750)
Fund Balance, December 31	(\$105,673)	(\$38,423)	\$7,327	(\$423)
Loans Outstanding as of 12/31/2024: 82	\$530,313			

**CITY OF NEENAH**  
**2026 OPERATING BUDGET REQUEST**  
**PROGRAM COMMENTS**

<b>Department/Office:</b>	<b>Budget:</b>
Community Development	Economic Development
<b>Program:</b>	<b>Submitted by:</b>
Special Revenue Funds	Kelly Nieforth

Small Business Loan Program  
2026 Proposed Budget

The Small Business Loan Program was established in June 1988 by the Common Council for the purpose of providing low cost, fixed rate financing to small growing companies that are creating new jobs in Neenah. In establishing the program, which was capitalized with Community Development Block Grant (CDBG) funds, the Council chose to earmark all future revenues from this capitalization of \$250,000 to be used as a revolving loan fund to support the continuation of this economic development effort. In 1992, an additional \$100,000 of Community Development Block Grants was appropriated for further capitalization of the loan fund. Future loans will be issued from the loan repayment proceeds received from prior loans issued and any CDBG funds allocated from annual grant awards.

Under this program, borrowers may obtain loans to finance a portion of the cost of fixed asset projects. Funds issued by the City of Neenah are in the form of a companion loan to conventional financing from a private sector lender. To date, 22 loans have been approved for assistance.

	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Fund Balance, January 1	\$12,787	\$12,787	\$12,787	\$12,787
<b><u>REVENUES</u></b>				
Loan Repayments	\$0	\$500	\$0	\$500
Interest and Miscellaneous	0	100	0	100
Total Revenue	\$0	\$600	\$0	\$600
<b><u>EXPENDITURES</u></b>				
Postage	\$0	\$50	\$0	\$50
Outside Services	0	200	0	200
Misc. Expenditures	0	200	0	200
Grants/Loans Issued	0	5,000	0	5,000
Total Expenditures	\$0	\$5,450	\$0	\$5,450
Excess Revenues Over (Under) Expenditures	\$0	(\$4,850)	\$0	(\$4,850)
Fund Balance, December 31	\$12,787	\$7,937	\$12,787	\$7,937
Loans Outstanding as of 12/31/2024: 0	\$0			
Loans Written Off Due to Bankruptcy	0			

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> Industrial Development Fund
<b>Program:</b> Special Revenue Funds	<b>Submitted by:</b> Kelly Nieforth

Industrial Development Fund  
2026 Operating Budget

The Industrial Development Fund is used to account for the accumulation of resources received from the Winnebago County Industrial Development Board. The funding allocations for the current year are calculated on a per capita basis using the population from January 1 of the previous year.

The funds are designated to be used for the improvement of industrial businesses and the recruitment of additional industrial developments within the City. The residents of the City of Neenah and the adjacent towns benefit by having industrial companies expand and relocate in the area.

	2024 Actual	2025 Budget	2025 Estimate	2026 Proposed
Fund Balance (Deficit), January 1	<u>\$99,767</u>	<u>\$122,262</u>	<u>\$122,262</u>	<u>\$136,266</u>
<b>REVENUES</b>				
Per Capita Funding Allocation	<u>\$27,408</u>	<u>\$27,408</u>	<u>\$32,194</u>	<u>\$32,200</u>
Total Revenue	<u>\$27,408</u>	<u>\$27,408</u>	<u>\$32,194</u>	<u>\$32,200</u>
<b>EXPENDITURES</b>				
Recruitment/Retention	\$4,913	\$15,000	\$8,190	\$15,000
Zoning Code Rewrite	\$0	\$0	\$0	\$15,000
Transfer to General Fund	\$0	\$10,000	\$10,000	\$10,000
Total Expenditures	<u>\$4,913</u>	<u>\$25,000</u>	<u>\$18,190</u>	<u>\$40,000</u>
Excess Revenues Over (Under) Expenditures	\$22,495	\$2,408	\$14,004	(\$7,800)
Fund Balance (Deficit), December 31	<u>\$122,262</u>	<u>\$124,670</u>	<u>\$136,266</u>	<u>\$128,466</u>

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b>	<b>Budget:</b>
Finance	Recycling Fund
<b>Program:</b>	<b>Submitted by:</b>
Special Revenue Funds	Gerry Kaiser

Recycling Fund  
2026 Operating Budget

The Recycling Fund was set up to segregate recycling revenue and expenditures from the General Fund. According to 1992 guidelines from the Department of Natural Resources and Department of Revenue, the City is the "responsible unit of government" and is mandated to keep full accounting, reporting and restructured budgetary procedures for City-wide recycling programs. This separate fund accounting began in 1993.

**Goals/Responsibilities/Activities**

Administer City-wide program for handling various types of recyclables in a cost effective manner with a view toward conserving resources and reducing volume of landfilled materials.

**Funding:** Expenditures are partially reimbursed by the State Recycling Grant, which has been applied for on an annual basis. Because of limited State funding resulting in annual decreases in State recycling grants, depressed recycling markets and increasing costs, a tax levy was required since 1995 to subsidize the fund. Funding for recycling grants with a surcharge on businesses expired at the end of 2001. Funding methods and policies remain the same, but funding of the grant program is now achieved through a tipping fee on all waste dumped in Wisconsin landfills. Unfortunately the State does not return the full tipping fee back to the responsible units in the form of recycling grants.

To offset at least a portion of the shortfall, a Recycling Special Charge was added to the tax bill starting in fiscal year 2012 for any property that received curbside recycling collection. In 2012, 2013, 2014, and 2015, this fee offset a portion of the shortfall with the remainder of the shortfall covered through Recycling Fund reserves or tax levy. Since 2016, the fee offset the entire shortfall. The charge history is listed below.

	2012 - \$22	2013 - \$30	2014 - \$30	2015 - \$32	2016 - \$37
	2017 - \$37	2018 - \$36	2019 - \$40	2020 - \$37	2021 - \$40
	2022 - \$37	2023 - \$37	2024 - \$42	2025 - \$47	2026 - \$55
	<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>	<u>2026</u>
	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Request</u>	<u>Proposed</u>
Fund Balance, January 1	\$279,978	\$221,500	\$221,500	\$177,710	\$177,710
<b><u>REVENUES</u></b>					
Program Revenue	\$20,934	\$20,000	\$20,000	\$20,000	\$20,000
Grants	202,776	200,000	202,600	202,000	202,000
Punch Cards/Bulky Items	135	150	0	0	0
Additional Cart Fee	2,094	2,500	2,220	2,400	2,400
Transfer from Public Infrastructure	0	20,000	20,000	0	0
Total Revenue	\$225,939	\$242,650	\$244,820	\$224,400	\$224,400
<b><u>EXPENDITURES</u></b>					
Curbside Collection	\$309,113	\$291,180	\$311,080	\$328,080	\$328,080
Drop Off Site Collection	125,290	144,390	154,260	135,770	135,770
Adm. & Public Information	9,869	9,440	10,200	10,640	10,640
Yard Waste	226,587	217,500	213,390	215,550	215,550
Transfer to General Fund	0	35,000	35,000	35,000	35,000
Total Expenditures	\$670,859	\$697,510	\$723,930	\$725,040	\$725,040
Excess Revenues Over (Under) Exp.	(\$444,920)	(\$454,860)	(\$479,110)	(\$500,640)	(\$500,640)
Residential Special Charge	\$386,442	\$433,340	\$435,320	\$511,340	\$511,340
Surplus (Deficit) after Special Charge	(\$58,478)	(\$21,520)	(\$43,790)	\$10,700	\$10,700
Fund Balance, December 31	\$221,500	\$199,980	\$177,710	\$188,410	\$188,410

**CITY OF NEENAH  
OPERATING BUDGET  
\*\*\* RECYCLING EXPENDITURES DETAIL BY TYPE OF ACTIVITY \*\*\*  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b>RECYCLING PROGRAM</b>								
<b><u>CURBSIDE COLLECTION (081-6901-935)</u></b>								
0102	Full Time Hourly Wages	132,925	114,500	96,705	134,000	140,000	140,000	
0104	Overtime Wages	3,260	2,300	1,449	3,000	3,000	3,000	
0110	Health Insurance	44,070	40,630	36,531	40,630	40,960	40,960	
0111	Fringes	27,460	23,930	20,110	28,070	28,970	28,970	
0115	Schools/Seminars/Training	0	200	0	200	200	200	
0202	Outside Printing	0	300	0	300	300	300	
0205	Debit Card Charges	264	180	185	190	180	180	
0216	Maint of Operating Equip	0	50	0	0	50	50	
0224	Water & Sewer	2,556	3,000	2,009	2,600	3,080	3,080	
0236	Outside Services	3,965	2,500	1,475	2,500	2,500	2,500	
0243	Tipping Fees	9,468	15,000	9,103	15,000	20,000	20,000	
0245	License Fees	237	250	0	250	250	250	
0293	Maint of Motor Veh/Fleet	48,351	39,740	29,805	39,740	42,990	42,990	
0294	Oil and Fluids/Fleet	2,091	0	0	0	0	0	
0310	Gasoline & Oil	23,707	29,000	16,721	25,000	26,000	26,000	
0313	Motor Vehicles Maint. Sup	0	100	0	100	100	100	
0319	Safety Supplies	186	300	400	400	300	300	
0333	All Other Supplies	68	200	0	100	200	200	
0339	Tires & Tire Maintenance	10,505	19,000	10,406	19,000	19,000	19,000	
	<b>CURBSIDE COLLECTION</b>	<b>309,113</b>	<b>291,180</b>	<b>224,899</b>	<b>311,080</b>	<b>328,080</b>	<b>328,080</b>	<b>36,900</b>
<b><u>WASTE OIL / DROP-OFF SITE (081-6902-935)</u></b>								
0101	Salaries	2,000	2,000	1,500	2,000	2,000	2,000	
0102	Full Time Hourly Wages	25,165	19,000	15,123	27,000	27,000	27,000	
0103	Temporary Wages	25,197	26,500	18,049	26,500	27,100	27,100	
0104	Overtime Wages	0	200	0	200	200	200	
0110	Health Insurance	17,313	15,900	12,904	15,900	15,550	15,550	
0111	Fringes	10,114	9,360	6,804	10,930	11,370	11,370	
0236	Outside Services	1,260	40,000	3,985	37,000	10,000	10,000	
0249	Dumpster Pulls	24,239	25,000	19,159	25,000	26,500	26,500	
0252	Rental of Equipment	15,000	500	3,300	3,300	10,000	10,000	
0293	Maint of Motor Veh/Fleet	4,602	5,230	3,923	5,230	5,250	5,250	
0310	Gasoline & Oil	250	500	937	1,000	600	600	
0333	All Other Supplies	150	200	49	200	200	200	
	<b>WASTE OIL / DROP-OFF SITE</b>	<b>125,290</b>	<b>144,390</b>	<b>85,733</b>	<b>154,260</b>	<b>135,770</b>	<b>135,770</b>	<b>(8,620)</b>



**CITY OF NEENAH  
OPERATING BUDGET  
\*\*\* RECYCLING EXPENDITURES DETAIL BY TYPE OF ACTIVITY \*\*\*  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b><u>PUBLIC INFORMATION (081-6905-935)</u></b>								
0115	Schools/Seminars/Training	0	100	0	100	100	100	
0202	Outside Printing	7,373	6,200	4,313	10,000	10,000	10,000	
0203	Postage	2,496	2,700	0	100	100	100	
0206	Advertising & Publication	0	50	0	0	50	50	
0207	Dues & Memberships	0	100	0	0	100	100	
0236	Outside Services	0	30	0	0	30	30	
0238	Professional Services	0	100	0	0	100	100	
0301	Office Supplies	0	50	0	0	50	50	
0302	Inhouse Printing	0	10	0	0	10	10	
0333	All Other Supplies	0	100	0	0	100	100	
	<b>PUBLIC INFORMATION</b>	<b>9,869</b>	<b>9,440</b>	<b>4,313</b>	<b>10,200</b>	<b>10,640</b>	<b>10,640</b>	<b>1,200</b>
<b><u>YARD WASTE (081-6907-935)</u></b>								
0102	Full Time Hourly Wages	92,464	85,000	62,288	81,000	85,000	85,000	
0104	Overtime Wages	852	400	1,266	1,270	800	800	
0110	Health Insurance	31,788	27,360	23,653	27,360	24,580	24,580	
0111	Fringes	18,824	17,500	13,023	16,820	17,380	17,380	
0124	Meal Allowance	0	10	8	10	10	10	
0236	Outside Services	472	1,000	0	1,000	1,000	1,000	
0243	Tipping Fees	13,085	17,000	6,132	14,000	15,000	15,000	
0252	Rental of Equipment	8,010	8,000	12,000	12,000	10,000	10,000	
0293	Maint of Motor Veh/Fleet	27,802	40,180	30,135	40,180	41,080	41,080	
0294	Oil and Fluids/Fleet	765	0	0	0	0	0	
0296	Maint of Oper Eq/Fleet	10,439	0	0	0	0	0	
0310	Gasoline & Oil	14,731	15,300	9,272	14,000	15,000	15,000	
0313	Motor Vehicles Maint. Sup	10	150	0	150	150	150	
0316	Equipment Maint. Supplies	0	150	0	150	150	150	
0319	Safety Supplies	112	150	150	150	150	150	
0320	Small Tools	0	100	0	100	100	100	
0333	All Other Supplies	0	200	0	200	150	150	
0339	Tires & Tire Maintenance	7,233	5,000	761	5,000	5,000	5,000	
	<b>YARD WASTE</b>	<b>226,587</b>	<b>217,500</b>	<b>158,688</b>	<b>213,390</b>	<b>215,550</b>	<b>215,550</b>	<b>(1,950)</b>
<b><u>TRANSFER TO GENERAL FUND (081-9910-935)</u></b>								
9999	Transfer to General Fund	0	35,000	26,250	35,000	35,000	35,000	
	<b>TRANSFER TO GENERAL FUND</b>	<b>0</b>	<b>35,000</b>	<b>26,250</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>0</b>
<b>RECYCLING PROGRAM</b>		<b>670,859</b>	<b>697,510</b>	<b>499,883</b>	<b>723,930</b>	<b>725,040</b>	<b>725,040</b>	<b>27,530</b>
Percent Budget Change								<b>3.95%</b>

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Public Health	<b>Budget:</b> Health Grants
<b>Program:</b> Special Revenue Funds	<b>Submitted by:</b> Vicky Rasmussen

Health Grants Program  
2026 Consolidated Contract Grants Budget

In late 2010, the City joined the cities of Oshkosh and Menasha and Winnebago County to study the viability of consolidating health department services. Upon completion of the study, the Cities of Neenah and Oshkosh agreed to transfer responsibility for health and sanitation services to Winnebago County effective July 1, 2012.

Each year leading up to transfer of service to Winnebago County, local health departments statewide received Consolidated Contract grants funds from the Department of Health and Family Services (DHFS). Upon transfer of the service, all remaining grant funds, with the exception of Preparedness CDC, were transferred to Winnebago County. As for the Preparedness CDC funds, the City retains those funds and is allowed to use them for any costs associated with making the community more prepared for natural or man-made disasters.

	<u>2024 Actual</u>	<u>2025 Y-T- D</u>	<u>2026 Budget</u>
Fund Balance, January 1	<u>\$58,859</u>	<u>\$58,859</u>	<u>\$58,859</u>
<b><u>EXPENDITURES</u></b>			
Transfer to General Fund	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Fund Balance, December 31	<u>\$58,859</u>	<u>\$58,859</u>	<u>\$58,859</u>

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> Miscellaneous
<b>Program:</b> Special Revenue Funds	<b>Submitted by:</b> Vicky Rasmussen

**Park and Recreation Fund  
2026 Operating Budget**

To account for monies received from private donations and requests to finance specific Park and Recreation related activities and the corresponding expenditures.

	2024 Actual	2025 Budget	2025 Estimate	2026 Proposed
Fund Balance (Deficit), January 1	\$425,521	\$434,762	\$434,762	\$534,762
<b><u>Revenues</u></b>				
Contributions, Interest, & Misc.	\$70,393	\$50,000	\$150,000	\$50,000
<b><u>Expenditures</u></b>	\$61,152	\$40,000	\$50,000	\$40,000
Excess Revenues Over (Under) Expenditures	\$9,241	\$10,000	\$100,000	\$10,000
Fund Balance (Deficit), December 31	\$434,762	\$444,762	\$534,762	\$544,762

**Dial-A-Ride Fund  
2026 Operating Budget**

To account for the receipts and disbursements of the Neenah-Menasha Dial-A-Ride Transportation program for the elderly.

	2024 Actual	2025 Budget	2025 Estimate	2026 Proposed
Fund Balance (Deficit), January 1	\$230,191	\$269,227	\$269,227	\$296,727
<b><u>Revenues</u></b>				
Intergovernmental	\$42,000	\$42,000	\$42,000	\$42,000
Contribution/Interest	15,648	9,700	17,000	14,000
Total Revenues	\$57,648	\$51,700	\$59,000	\$56,000
<b><u>Expenditures</u></b>	\$18,612	\$51,800	\$31,500	\$55,200
Excess Revenues Over (Under) Expenditures	\$39,036	(\$100)	\$27,500	\$800
Fund Balance (Deficit), December 31	\$269,227	\$269,127	\$296,727	\$297,527

**Civic and Social Fund  
2026 Operating Budget**

To account for monies provided by private donors to finance specific civic improvement and social activities and the corresponding expenditures.

	2024 Actual	2025 Budget	2025 Estimate	2026 Proposed
Fund Balance (Deficit), January 1	\$238,506	\$278,748	\$278,748	\$303,748
<b><u>Revenues</u></b>				
Contributions, Interest & Misc.	\$66,649	\$50,000	\$62,500	\$50,000
Sales (Compost and City Wear)	\$9,981	\$10,500	\$12,500	\$12,000
Total Revenue	\$76,630	\$60,500	\$75,000	\$62,000
<b><u>Expenditures</u></b>	\$36,388	\$40,000	\$50,000	\$40,000
Excess Revenues Over (Under) Expenditures	\$40,242	\$20,500	\$25,000	\$22,000
Fund Balance (Deficit), December 31	\$278,748	\$299,248	\$303,748	\$325,748

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> Miscellaneous
<b>Program:</b> Special Revenue Funds	<b>Submitted by:</b> Vicky Rasmussen

**Library Fund  
2026 Operating Budget**

To account for monies provided by private donors to finance specific Library improvements and services and the corresponding expenditures.

	2024 Actual	2025 Budget	2025 Estimate	2026 Proposed
Fund Balance (Deficit), January 1	\$1,861,203	\$2,103,391	\$2,103,391	\$2,278,391
<b><u>Revenues</u></b>				
Contribution	\$72,120	\$50,000	\$75,000	\$75,000
Interest & Market Adj.	283,311	50,000	225,000	75,000
Total Revenue	\$355,431	\$100,000	\$300,000	\$150,000
<b><u>Expenditures</u></b>	\$113,243	\$60,000	\$125,000	\$100,000
Excess Revenues Over (Under) Expenditures	\$242,188	\$40,000	\$175,000	\$50,000
Fund Balance (Deficit), December 31	\$2,103,391	\$2,143,391	\$2,278,391	\$2,328,391

**Public Safety Trust  
2026 Operating Budget**

To account for monies provided by private donors to finance specific public safety equipment and services and the corresponding expenditures.

	2024 Actual	2025 Budget	2025 Estimate	2026 Proposed
Fund Balance (Deficit), January 1	\$190,704	\$188,640	\$188,640	\$198,640
<b><u>Revenues</u></b>				
Contribution, Interest & Misc.	\$9,502	\$15,000	\$15,000	\$15,000
Total Revenue	\$9,502	\$15,000	\$15,000	\$15,000
<b><u>Expenditures</u></b>	\$11,566	\$10,000	\$5,000	\$10,000
Excess Revenues Over (Under) Expenditures	(\$2,064)	\$5,000	\$10,000	\$5,000
Fund Balance (Deficit), December 31	\$188,640	\$193,640	\$198,640	\$203,640

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> Miscellaneous
<b>Program:</b> Special Revenue Funds	<b>Submitted by:</b> Vicky Rasmussen

**Developer Land Sales Fund**

**2026 Operating Budget**

In 2020 the City of Neenah purchased land along County Road G for the purpose of future residential development. A developer has agreed with the City to repurchase and develop the land in phases over ten years. This fund is used to receipt sales to the developer, and the unrestricted funds can be transferred for other uses as necessary.

	2024 Actual	2025 Budget	2025 Estimate	2026 Proposed
Fund Balance (Deficit), January 1	\$425,610	\$1,974,728	\$1,974,728	\$2,177,752
<b><u>Revenues</u></b>				
Land Sales	1,568,152	100,000	504,268	0
Total Revenue	\$1,568,152	\$100,000	\$504,268	\$0
<b><u>Expenditures</u></b>				
Closing Costs	\$19,034	\$1,500	\$1,244	\$0
Transfer to General Fund (Zoning Code Rewrite)	\$0	\$0	\$0	\$100,000
Transfer to General Fund	\$0	\$300,000	\$300,000	\$175,000
Total Expenditures	\$19,034	\$301,500	\$301,244	\$275,000
Excess Revenues Over (Under) Expenditures	\$1,549,118	(\$201,500)	\$203,024	(\$275,000)
Fund Balance (Deficit), December 31	\$1,974,728	\$1,773,228	\$2,177,752	\$1,902,752

**Alliant Energy PILOT Fund**

**2026 Operating Budget**

In 2020 the Alliant Energy facility on County Road CB attached to the City of Neenah via an ammendment to the City's border agreement with the Town of Neenah. As an energy utility, this facility is required to remit a "payment in lieu of tax" to the State of Wisconsin. By state law, the City of Neenah receives two-thirds of this payment annually. The City has agreed to share half of it's annual payment with the Town of Neenah, and retain the remaining half as unrestricted funds. The receipt of these funds, payment to the Town of Neenah, and any internal transfers are accounted for in this fund.

	2024 Actual	2025 Budget	2025 Estimate	2026 Proposed
Fund Balance (Deficit), January 1	\$494,533	\$741,799	\$741,799	\$688,909
<b><u>Revenues</u></b>				
Utility Aids	494,533	494,380	494,380	494,380
Total Revenue	\$494,533	\$494,380	\$494,380	\$494,380
<b><u>Expenditures</u></b>				
Town of Neenah Payment	\$247,267	\$247,270	\$247,270	\$247,270
Transfer to General Fund	0	300,000	300,000	300,000
Total Expenditures	\$247,267	\$547,270	\$547,270	\$547,270
Excess Revenues Over (Under) Expenditures	\$247,266	(\$52,890)	(\$52,890)	(\$52,890)
Fund Balance (Deficit), December 31	\$741,799	\$688,909	\$688,909	\$636,019

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> Miscellaneous
<b>Program:</b> Special Revenue Funds	<b>Submitted by:</b> Vicky Rasmussen

**Surplus TIF Increment Fund**

**2026 Operating Budget**

In 2023 the City of Neenah closed two Tax Incremental Financing (TIF) districts: #5 and #6. Districts with excess funds at closure are required to distribute the excess increment collected proportionally between the four taxing entities. Neenah's portion of the distribution is accounted for in this fund. Funds are unrestricted and can be used generally.

	2024 Actual	2025 Budget	2025 Estimate	2026 Proposed
Fund Balance (Deficit), January 1	\$462,725	\$462,443	\$462,443	\$362,443
<b><u>Revenues</u></b>				
Surplus Increment-Closed TIF District	0	0	0	0
Total Revenue	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Misc. Expenditures	\$282	\$0	\$0	\$0
Transfer to General Fund	0	100,000	100,000	50,000
Total Expenditures	\$282	\$100,000	\$100,000	\$50,000
Excess Revenues Over (Under) Expenditures	(\$282)	(\$100,000)	(\$100,000)	(\$50,000)
Fund Balance (Deficit), December 31	\$462,443	\$362,443	\$362,443	\$312,443

**TIF Affordable Housing Fund**

**2026 Operating Budget**

State Law allows municipalities to extend the life of a Tax Incremental Financing (TIF) district by one year once the requirements for closure have been met. If elected, the extra year of increment must be used for housing programs, and the majority of the funds must go towards affordable housing. The City of Neenah elected to extend TIF districts 5 and 6 and the extra year of increment is accounted for here. As uses for the funds are developed the expenditures will appear in this fund.

In 2024, the Community Development Department established the "Houses to Homes" program, providing grants and loans to eligible properties for improvement projects. Costs for the program are accounted for in this fund.

	2024 Actual	2025 Budget	2025 Estimate	2026 Proposed
Fund Balance (Deficit), January 1	\$858,492	\$858,892	\$858,892	\$759,392
<b><u>Revenues</u></b>				
TIF Affordable Housing Increment	0	0	0	0
Houses to Homes Application Fees	400	500	500	500
Total Revenue	\$400	\$500	\$500	\$500
<b><u>Expenditures</u></b>				
Houses to Homes Grants/Loans	0	200,000	100,000	200,000
Transfer to General Fund	0	0	0	10,000
Total Expenditures	\$0	\$200,000	\$100,000	\$210,000
Excess Revenues Over (Under) Expenditures	\$400	(\$199,500)	(\$99,500)	(\$209,500)
Fund Balance (Deficit), December 31	\$858,892	\$659,392	\$759,392	\$549,892

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> Miscellaneous
<b>Program:</b> Special Revenue Funds	<b>Submitted by:</b> Vicky Rasmussen

**American Rescue Plan Act Funds**  
**2026 Budget**

In early 2021 the American Rescue Plan Act was signed into law. Among other objectives, the law allocated funds to state and local governments to be used in response to the COVID-19 pandemic. As a CDBG entitlement city, Neenah's allocation totals \$5,549,573. Funds can be used for COVID-19 mitigation and response efforts, addressing negative economic impacts of the pandemic, water, sewer, and broadband infrastructure, and replacement of lost public sector revenue. Funds spent via the "lost revenue" allowance can be used for "the provision of government services," and all of the City's funding qualifies for use under this allowance. ARPA funds must be allocated by 12/31/24, and spent by 12/31/26.

<b>Total Allocation</b>	<b>\$ 5,549,573</b>
<b>2021 Budget</b>	
Baker Tilly-Lost Revenue Calculation	(2,679)
	(2,679)
<b>Balance 12/31/21</b>	<b>\$ 5,546,894</b>
<b>2022 Budget</b>	
Public Safety Costs-Transfer to General Fund	(1,300,000)
Kimberly Point Pedestrian Path/Parking Lot	(175,000)
Shattuck Park	(100,000)
N. Park Ave. Sidewalk	(25,000)
Arrowhead Park Fiber	(50,000)
Culture Study/Logo Work	(17,400)
	(1,667,400)
<b>Balance 12/31/22</b>	<b>\$ 3,879,494</b>
<b>2023 Budget</b>	
Public Safety Costs-Transfer to General Fund	(1,378,000)
One-Time Inflation Costs-Transfer to General Fund	(225,000)
Behavioral Health Officer	(97,570)
Accounting and Auditing	(6,500)
Grant Writing Resource	(25,000)
	(1,732,070)
<b>Balance 12/31/23</b>	<b>\$ 2,147,424</b>
<b>2024 Budget</b>	
Behavioral Health Officer	(62,500)
2024 Public Safety Costs-Transfer to General Fund	(1,300,000)
Arrowhead/Waterfront District Design/Construction	(700,000)
Additional 1% Increase in Wages Effective July 1	(32,680)
Wage Scale Implementation Adjustment	(840)
Accounting and Auditing	(6,500)
NMFR Ballistic Gear ( <i>Pending Approval</i> )	(30,560)
	(2,133,080)
<b>Balance 12/31/24</b>	<b>\$ 14,344</b>
<b>2025 and 2026 Budget</b>	
Accounting and Auditing	(14,344)
<b>Ending Balance</b>	<b>\$ -</b>

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**CITY OF NEENAH  
2026 BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> Debt Service Fund
<b>Program:</b> Debt Service Fund	<b>Submitted by:</b> Vicky K. Rasmussen

**Debt Service Fund  
2026 Budget**

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general obligation borrowing long-term principal, interest and related costs. All of the City-purpose long-term debt is general obligation debt, and thus is secured by the full faith and credit of the City. This debt consists of installment notes, bonds, and other governmental loans.

The City's debt service obligation also includes general obligation debt issued for the benefit of the City's Sanitary and Storm Sewer Utility Funds as well as Tax Incremental Financing (TIF) Districts #7, #8, #9, #10, #11, #12 and #13. Should any of these entities fail to meet their obligations on this debt, the City is ultimately responsible.

In 2012, the City saw a significant reduction in the amount needed to levy for non-TIF debt service. Since then, the City has used those levy dollars provide temporary cash advances to help fund debt service payments in TIF districts where increment is insufficient to meet all debt service require

As of December 31, 2025, the City's outstanding General Obligation debt is estimated to total \$88,819,000. This amount represents 49.3% of the City's legal debt limit of \$180,339,735.

The City also has a Clean Water Fund Loan for Sanitary Sewer, issued in 2010, with a remaining balance of \$120,270, and Storm Water Revenue Bonds, issued in 2009, with a remaining balance of \$123,460.

The City also has capital lease obligations totaling \$3,150,000, related to Lease Revenue Bonds issued by the Community Development Authority in 2004 and 2008. The 2004 bonds were refunded in 2013, the 2008 bonds were partially refunded in 2016, and a portion of the 2013 issue was refunded in 2022.

The 2026 Debt Service tax levy of \$5,500,000 is a \$675,000 change from 2025 and 2026.

**2026  
Budget**

Estimated Fund Balance, January 1, 2026

\$ 9,512,865

Revenues

Tax Levy	\$ 5,500,000	
Transfer from Tax Increment Districts (total T.I.D. debt service)	4,151,810	
Transfer from Sanitary Sewer Utility (capital projects/equip)	1,469,890	
Transfer from Storm Water Utility (capital projects/equip)	1,030,770	
Special Assessments	500,000	
Vehicle Registration Fee (Wheel Tax)	812,250	
Net Premium on Debt Issuance	750,000	
<b>Total Revenues</b>		<b>\$ 14,214,720</b>

Expenditures

City General Obligation Debt Service:			
Principal	\$ 11,975,020		
Interest	2,832,935	14,807,961	
Storm Water Revenue Bonds			
Principal	29,440		
Interest	3,430	32,874	
Capital Leases			
Principal	130,000		
Interest	84,685	214,690	
<b>Total Expenditures</b>			<b>15,055,525</b>
<b>Excess Revenues Over (Under) Expenditures</b>			<b>(840,805)</b>
* Estimated Fund Balance, December 31, 2026			<b>\$ 8,672,060</b>

\* **Note:** \$6.6 million of this fund balance is being used as a cash advance to offset ongoing deficits in TIF Districts #8, #9, #10, #12 and #13 Special Revenue Funds, where cumulative TIF increment has not been sufficient to have funded cumulative debt service costs.

**CITY OF NEENAH  
2026 BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> Debt Service Fund
<b>Program:</b> Debt Service Fund	<b>Submitted by:</b> Vicky K. Rasmussen

**2026 Debt Service Payments**

**Promissory Notes/Note Anticipation Notes**

		<b>Principal</b>	<b>Interest</b>	<b>Sub-Total</b>	<b>Total</b>
2016 \$6,500,000	Streets/Facilities/Equip.	\$ 542,500	\$ 5,440	\$ 547,940	
TIC - 1.57%	TID #7	10,000	100	10,100	
	TID #8	10,000	100	10,100	
	TID #9	45,000	450	45,450	
	TID #10	40,000	400	40,400	
	Sanitary Sewer Utility	112,500	1,110	113,610	
	Storm Water Utility	65,000	650	65,650	\$ 833,250
2017 \$5,610,000	Streets/Facilities/Equip.	434,240	6,514	440,754	
TIC - 2.30%	TID #8	5,000	75	5,075	
	TID #9	15,000	225	15,225	
	TID #10	38,250	570	38,820	
	TID #11	1,750	30	1,780	
	Sanitary Sewer Utility	105,000	1,575	106,575	
	Storm Water Utility	90,760	1,361	92,121	700,350
2018 \$8,295,000	Streets/Facilities/Equip.	666,400	46,025	712,425	
TIC - 2.57%	TID #8	-	270	270	
	TID #9	-	405	405	
	TID #10	150,000	22,550	172,550	
	TID #11	-	405	405	
	Sanitary Sewer Utility	70,000	4,923	74,923	
	Storm Water Utility	83,600	5,862	89,462	1,050,440
2019 \$8,825,000	Streets/Facilities/Equip.	800,000	76,639	876,639	
TIC - 2.46%	TID #8	-	5,100	5,100	
	TID #9	-	5,925	5,925	
	TID #10	-	15,143	15,143	
	TID #11	-	3,450	3,450	
	Sanitary Sewer Utility	85,000	8,194	93,194	
	Storm Water Utility	15,000	1,744	16,744	1,016,195
2020A \$9,895,000	Streets/Facilities/Equip.	655,000	84,805	739,805	
TIC - 2.67%	TID #8	-	13,135	13,135	
	TID #9	-	520	520	
	TID #10	115,000	14,890	129,890	
	Sanitary Sewer Utility	185,000	24,005	209,005	
	Storm Water Utility	100,000	13,165	113,165	1,205,520

**CITY OF NEENAH  
2026 BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> Debt Service Fund
<b>Program:</b> Debt Service Fund	<b>Submitted by:</b> Vicky K. Rasmussen

**Promissory Notes/Note Anticipation Notes (Cont'd)**

		<b>Principal</b>	<b>Interest</b>	<b>Sub-Total</b>	<b>Total</b>
2020B \$1,865,000 TIC - 1.54%	Redevelopment-Non TIF TID #9	\$ 125,000 62,000	\$ 15,252 868	\$ 140,252 62,868	\$ 203,120
2021 \$11,750,000 TIC - .937%	Streets/Facilities/Equip. TID #7 TID #8 TID #9 TID #10 TID #11 Sanitary Sewer Utility Storm Water Utility	645,000 - - - - - 170,000 125,000	102,350 4,400 150 200 6,150 4,400 18,150 13,150	747,350 4,400 150 200 6,150 4,400 188,150 138,150	1,088,950
2022 \$16,230,000 TIC - 1.74%	Streets/Facilities/Equip. TID #7 TID #8 TID #9 TID #10 TID #11 Sanitary Sewer Utility Storm Water Utility	320,000 80,000 - - - - 140,000 100,000	298,350 15,600 4,850 300 4,200 21,450 29,500 21,350	618,350 95,600 4,850 300 4,200 21,450 169,500 121,350	1,035,600
2023 \$15,585,000 TIC - 2.9%	Streets/Facilities/Equip. TID #8 TID #9 TID #10 TID #11 TID #12 Sanitary Sewer Utility Storm Water Utility	75,000 - - - - - 180,000 85,000	497,775 600 1,400 600 6,100 37,800 72,700 33,825	572,775 600 1,400 600 6,100 37,800 252,700 118,825	990,800
2024A \$9,640,000 TIC - 3.46%	Streets/Facilities/Equip. TID #9 TID #10 TID #12 TID #13 Sanitary Sewer Utility Storm Water Utility	630,000 - - - - 115,000 105,000	272,000 1,500 500 35,500 750 51,625 46,375	902,000 1,500 500 35,500 750 166,625 151,375	1,258,250
2024B \$1,056,000 TIC - 5.00%	TID #9 TID #11 TID #12 TID #13	- - - -	450 450 450 51,450	450 450 450 51,450	52,800
2025 \$12,595,000 TIC - 3.33%	Streets/Facilities/Equip. Sanitary Sewer Utility Storm Water Utility	1,565,000 50,000 65,000	539,760 20,190 26,050	2,104,760 70,190 91,050	2,266,000
<b>Total Promissory Notes</b>		<b>\$ 9,077,000</b>	<b>\$ 2,624,275</b>	<b>\$ 11,701,275</b>	<b>\$ 11,701,275</b>

**CITY OF NEENAH  
2026 BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> Debt Service Fund
<b>Program:</b> Debt Service Fund	<b>Submitted by:</b> Vicky K. Rasmussen

**Bonds**

		<b>Principal</b>	<b>Interest</b>	<b>Sub-Total</b>	<b>Total</b>
2012C \$4,410,000	TID #5	\$ 10,206	\$ 102	\$ 10,308	
NIC - 1.789%	TID #6	10,584	106	10,690	
	TID #7	73,316	734	74,050	
	TID #8	142,560	1,425	143,985	
	TID #9	33,334	333	33,667	\$ 272,700
2017 \$3,785,000	TID #5	1,635	100	1,735	
TIC - 2.42%	TID #6	3,815	234	4,049	
	TID #7	98,100	6,012	104,112	
	TID #8	441,450	27,054	468,504	578,400
2017 \$1,350,000	TID #10	70,000	31,100	101,100	101,100
TIC - 2.92%					
2019 \$1,450,000	TID #7	165,000	18,225	183,225	183,225
TIC - 2.40%					
2022 \$10,055,000	TID #8	1,825,000	120,840	1,945,840	1,945,840
TIC - 2.40%					
<b>Total General Obligation Bonds</b>		<b>\$ 2,875,000</b>	<b>\$ 206,265</b>	<b>\$ 3,081,265</b>	<b>\$ 3,081,265</b>
<b>Total G.O. Debt Service</b>		<b>\$ 11,952,000</b>	<b>\$ 2,830,540</b>	<b>\$ 14,782,540</b>	<b>\$ 14,782,540</b>

**Other Debt**

Clean Water Fund Loans

2010 \$411,652	Sanitary Sewer Utility	\$ 23,020	\$ 2,395	\$ 25,415	\$ 25,415
NIC - 2.200%					
<b>Total Clean Water Fund Loans - Sanitary Sewer</b>		<b>\$ 23,020</b>	<b>\$ 2,395</b>	<b>\$ 25,415</b>	<b>\$ 25,415</b>

Clean Water Fund Loans - Revenue Bonds

2009 \$471,087	Storm Water Utility	\$ 29,440	\$ 3,430	\$ 32,870	\$ 32,870
NIC - 3.153%					
<b>Total Storm Water Revenue Bonds</b>		<b>\$ 29,440</b>	<b>\$ 3,430</b>	<b>\$ 32,870</b>	<b>\$ 32,870</b>

**Capital Leases**

2016 CDA Lease Refunding - 2004 TID #8		\$ 130,000	\$ 84,685	\$ 214,685	\$ 214,685
TIC - 2.82%					
<b>Total Capital Leases</b>		<b>\$ 130,000</b>	<b>\$ 84,685</b>	<b>\$ 214,685</b>	<b>\$ 214,685</b>
<b>Total Debt Service and Capital Leases</b>		<b>\$ 12,134,460</b>	<b>\$ 2,921,050</b>	<b>\$ 15,055,510</b>	<b>\$ 15,055,510</b>
Less: Other Debt Service Funding					9,555,510
<b>Net Tax Levy</b>					<b>\$5,500,000</b>

**CITY OF NEENAH  
2026 BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> Debt Service Fund
<b>Program:</b> Debt Service Fund	<b>Submitted by:</b> Vicky K. Rasmussen

**Outstanding Indebtedness**

<b>General Obligation Promissory/Note Anticipation Notes</b>	<b>12/31/25</b>	<b>12/31/26</b>	<b>Principal Paid in 2026</b>
2016A - \$ 6,500,000 Capital Improvements/TID/Sanitary/Storm	\$ 825,000	\$ -	\$ 825,000
2017A - \$ 5,610,000 Capital Improvements/TID/Sanitary/Storm	690,000	-	690,000
2018A - \$ 8,295,000 Capital Improvements/TID/Sanitary/Storm	3,505,000	2,535,000	970,000
2019A - \$ 8,825,000 Capital Improvements/TID/Sanitary/Storm	4,890,000	3,990,000	900,000
2020A - \$ 9,895,000 Capital Improvements/TID/Sanitary/Storm	6,095,000	5,040,000	1,055,000
2020B - \$ 1,865,000 TID/Redevelopment (Non-TIF)	963,000	776,000	187,000
2021A - \$11,750,000 Capital Improvements/TID/Sanitary/Storm	9,770,000	8,830,000	940,000
2022A - \$16,230,000 Capital Improvements/TID/Sanitary/Storm	15,205,000	14,565,000	640,000
2023A - \$15,585,000 Capital Improvements/TID/Sanitary/Storm	14,910,000	14,570,000	340,000
2024A - \$ 9,640,000 Capital Improvements/Sanitary/Storm	8,590,000	7,740,000	850,000
2024B - \$ 1,056,000 TID	1,056,000	1,056,000	-
2025A - \$12,595,000 Capital Improvements/Sanitary/Storm	12,595,000	10,915,000	1,680,000
<i>Total G.O. Promissory Notes</i>	<i>\$ 79,094,000</i>	<i>\$ 70,017,000</i>	<i>\$ 9,077,000</i>
<b>General Obligation Bonds</b>			
2012C - \$ 4,410,000 Refunding - Cap. Improvements/TID/Storm	\$ 270,000	\$ -	\$ 270,000
2017A - \$ 3,785,000 Refunding-Cap Improvements/TID/Storm	1,295,000	750,000	545,000
2017B - \$ 1,350,000 Refunding-TID	990,000	920,000	70,000
2019A - \$ 1,450,000 Taxable Refunding-TID	690,000	525,000	165,000
2022A - \$10,055,000 Refunding-TID	6,480,000	4,655,000	1,825,000
<i>Total G.O. Bonds</i>	<i>\$ 9,725,000</i>	<i>\$ 6,850,000</i>	<i>\$ 2,875,000</i>
<b>Clean Water Fund Loans</b>			
2010 - \$ 411,652 Sanitary Sewer Utility	\$ 120,270	97,250	\$ 23,020
<i>Total Clean Water Fund Loans</i>	<i>\$ 120,270</i>	<i>\$ 97,250</i>	<i>\$ 23,020</i>
<b>* Total City Outstanding Debt</b>	<b>\$ 88,939,270</b>	<b>\$ 76,964,250</b>	<b>\$ 11,975,020</b>

\* Note: Principal paid in 2026 excludes principal payments on Storm Water Revenue Bonds (\$29,440) and CDA Capital Lease Obligations (\$130,000). Including those payments, total debt principal scheduled for payment in 2026 is \$12,134,460.

**CITY OF NEENAH  
2026 BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> Debt Service Fund
<b>Program:</b> Debt Service Fund	<b>Submitted by:</b> Vicky K. Rasmussen

**Legal Debt Limit Per Wisconsin Law**

	<b>Outstanding General Obligation (G.O.) Debt</b>	<b>State Statutory Limit</b>	<b>% of Statutory Limit ***</b>
End of 2015:	\$ 46,794,880	\$ 96,652,750	48.4%
End of 2016:	45,851,364	99,583,005	46.0%
End of 2017:	47,792,440	104,764,240	45.6%
End of 2018:	48,858,100	110,483,105	44.2%
End of 2019:	50,558,334	118,707,995	42.6%
End of 2020:	55,308,133	122,007,255	45.3%
End of 2021:	59,783,488	127,355,770	46.9%
End of 2022:	77,698,389 **	136,570,500	56.9%
End of 2023:	85,395,826	155,392,880	55.0%
End of 2024:	86,614,000	166,832,270	51.9%
End of 2025:	88,819,000	180,339,735 (a)	49.3%

(a) City Equalized Valuation 1/1/25 \$ 3,606,794,700  
Percent Limit of G.O. Debt x 5%  
Amount Limit of G.O. Debt \$ 180,339,735

**Total Debt Including Storm Water Revenue and CDA Lease Revenue Bonds**

	<b>G.O. Debt</b>	<b>CDA Bonds /Clean Water Fund Loan</b>	<b>All Debt *</b>	<b>State Statutory Limit</b>	<b>% of Statutory Limit Including All Debt</b>
End of 2015:	\$ 46,794,880	\$ 23,192,662	\$ 69,987,542	\$ 96,652,750	72.41%
End of 2016:	45,851,364	23,071,477	68,922,841	99,583,005	69.21%
End of 2017:	47,792,440	20,293,811	68,086,251	104,764,240	64.99%
End of 2018:	48,858,100	19,195,843	68,053,943	110,483,105	61.60%
End of 2019:	50,558,334	18,132,151	68,690,485	118,707,995	57.87%
End of 2020:	55,308,133	16,937,712	72,245,845	122,007,255	59.21%
End of 2021:	59,783,488	15,742,502	75,525,990	127,355,770	59.30%
End of 2022:	77,698,389 **	4,701,497	82,399,886	136,570,500	60.34%
End of 2023:	85,395,826	3,399,672	88,795,498	155,392,880	57.14%
End of 2024:	86,614,000	3,337,002	89,951,002	166,832,270	53.92%
End of 2025:	88,819,000	3,393,725	92,212,725	180,339,735	51.13%

\* Total Debt Including Sanitary Sewer's Clean Water Fund Loan, Storm Water's Revenue Bonds and CDA Lease Revenue Bonds which are not governed by State Statutory Limit.

\*\* In 2022 the City refunded \$10,055,000 of existing CDA Lease Revenue Bond debt with G.O. debt due to obtaining significantly lower interest rates. This created a savings of over \$400,000.

\*\*\* Statutorily, municipalities shall not exceed 5% of the equalized value of the taxable property in borrowing of general obligation debt (G.O. debt). Based on the City of Neenah's current 2025 equalized value of \$3,606,794,700, G.O. borrowings may not exceed \$180,339,735. The "% of Statutory Limit" shows the % of the City's borrowing compared to the 5% limit.

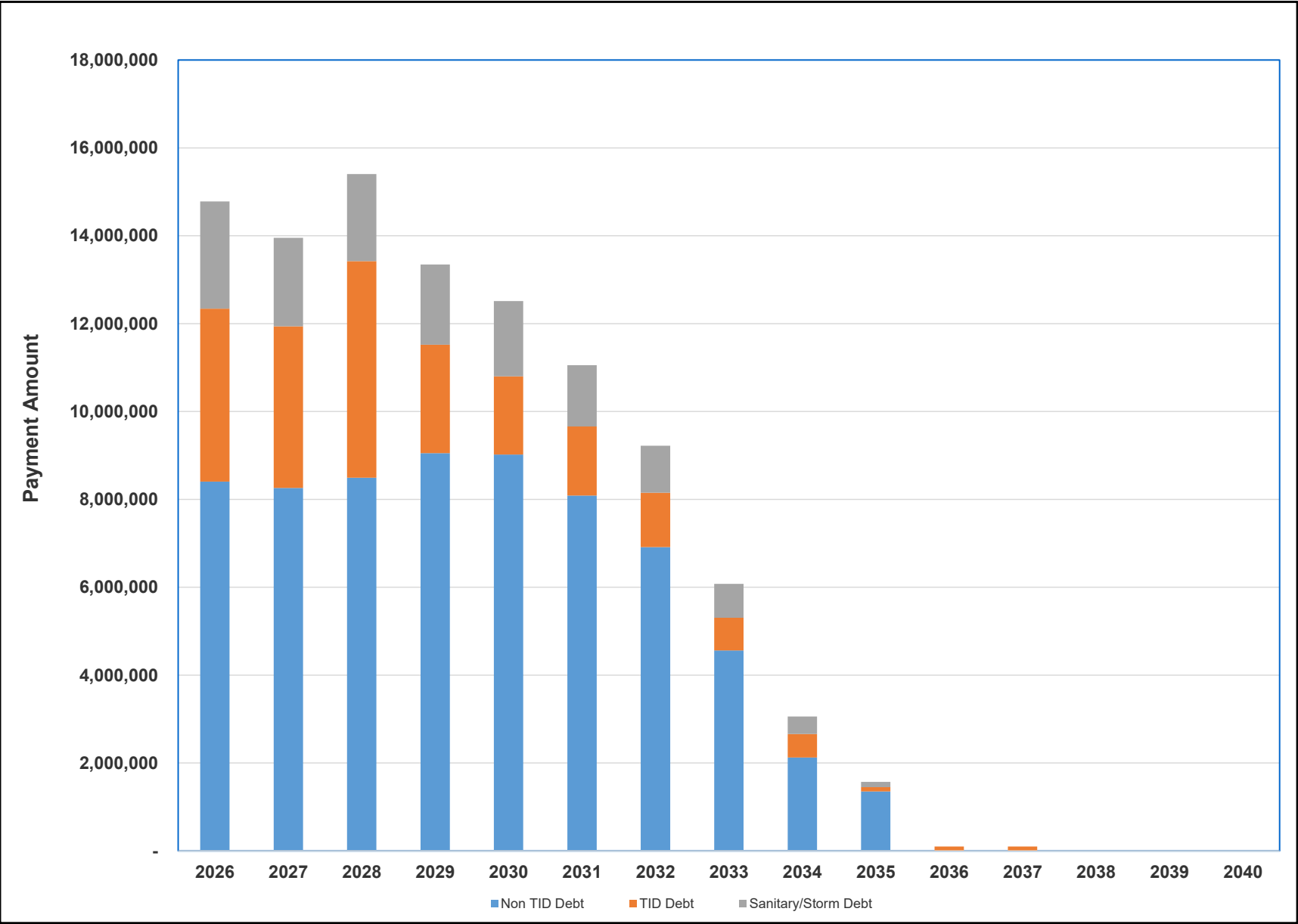
**City of Neenah**  
**Schedule of Future Total Annual G.O. Debt Service Payments**  
**As of December 31, 2025**

Property Tax Supported GO Debt (Non-TID)					TID Supported GO Debt			
Year	Principal	Interest	Total	% of Debt	Principal	Interest	Total	% of Debt
2026	6,458,140	1,944,910	8,403,050		3,447,000	490,125	3,937,125	
2027	6,560,000	1,701,955	8,261,955		3,267,000	410,185	3,677,185	
2028	7,027,500	1,463,930	8,491,430		4,603,000	326,020	4,929,020	
2029	7,836,000	1,217,520	9,053,520		2,258,000	209,805	2,467,805	
2030	8,064,000	954,070	9,018,070		1,625,000	156,615	1,781,615	
2031	7,385,000	703,075	8,088,075		1,451,000	119,275	1,570,275	
2032	6,440,000	472,375	6,912,375		1,158,000	82,575	1,240,575	
2033	4,300,000	262,075	4,562,075		695,000	48,675	743,675	
2034	2,010,000	116,250	2,126,250		514,000	21,700	535,700	
2035	1,320,000	33,000	1,353,000		90,000	8,400	98,400	
2036	-	-	-		95,000	5,700	100,700	
2037	-	-	-		95,000	2,850	97,850	
2038	-	-	-		-	-	-	
2039	-	-	-		-	-	-	
2040	-	-	-		-	-	-	
<b>Total</b>	<b>\$ 57,400,640</b>	<b>\$ 8,869,160</b>	<b>\$ 66,269,800</b>	<b>65.51%</b>	<b>\$ 19,298,000</b>	<b>\$ 1,881,925</b>	<b>\$ 21,179,925</b>	<b>20.94%</b>

Sanitary / Storm Water Utility Supported GO Debt					Total GO Debt			
Year	Principal	Interest	Total	% of Debt	Principal	Interest	Total	% of Debt
2026	2,046,860	395,500	2,442,360		11,952,000	2,830,535	14,782,535	
2027	1,689,000	322,955	2,011,955		11,516,000	2,435,095	13,951,095	
2028	1,719,500	262,750	1,982,250		13,350,000	2,052,700	15,402,700	
2029	1,615,000	208,390	1,823,390		11,709,000	1,635,715	13,344,715	
2030	1,555,000	157,795	1,712,795		11,244,000	1,268,480	12,512,480	
2031	1,280,000	114,125	1,394,125		10,116,000	936,475	11,052,475	
2032	990,000	76,250	1,066,250		8,588,000	631,200	9,219,200	
2033	730,000	41,200	771,200		5,725,000	351,950	6,076,950	
2034	380,000	15,250	395,250		2,904,000	153,200	3,057,200	
2035	115,000	2,875	117,875		1,525,000	44,275	1,569,275	
2036	-	-	-		95,000	5,700	100,700	
2037	-	-	-		95,000	2,850	97,850	
2038	-	-	-		-	-	-	
2039	-	-	-		-	-	-	
2040	-	-	-		-	-	-	
<b>Total</b>	<b>\$ 12,120,360</b>	<b>\$ 1,597,090</b>	<b>\$ 13,717,450</b>	<b>13.56%</b>	<b>\$ 88,819,000</b>	<b>\$ 12,348,175</b>	<b>\$ 101,167,175</b>	<b>100%</b>

\* Excludes Estimated Borrowing for 2026 Capital Projects. This also excludes Sanitary Clean Water Fund Loan, Storm Water Revenue Bonds and CDA Lease Revenue Bonds

**City of Neenah**  
**Schedule of Future Annual Debt Service Payments**  
**For All General Obligation Debt Issued as of September 30, 2025**

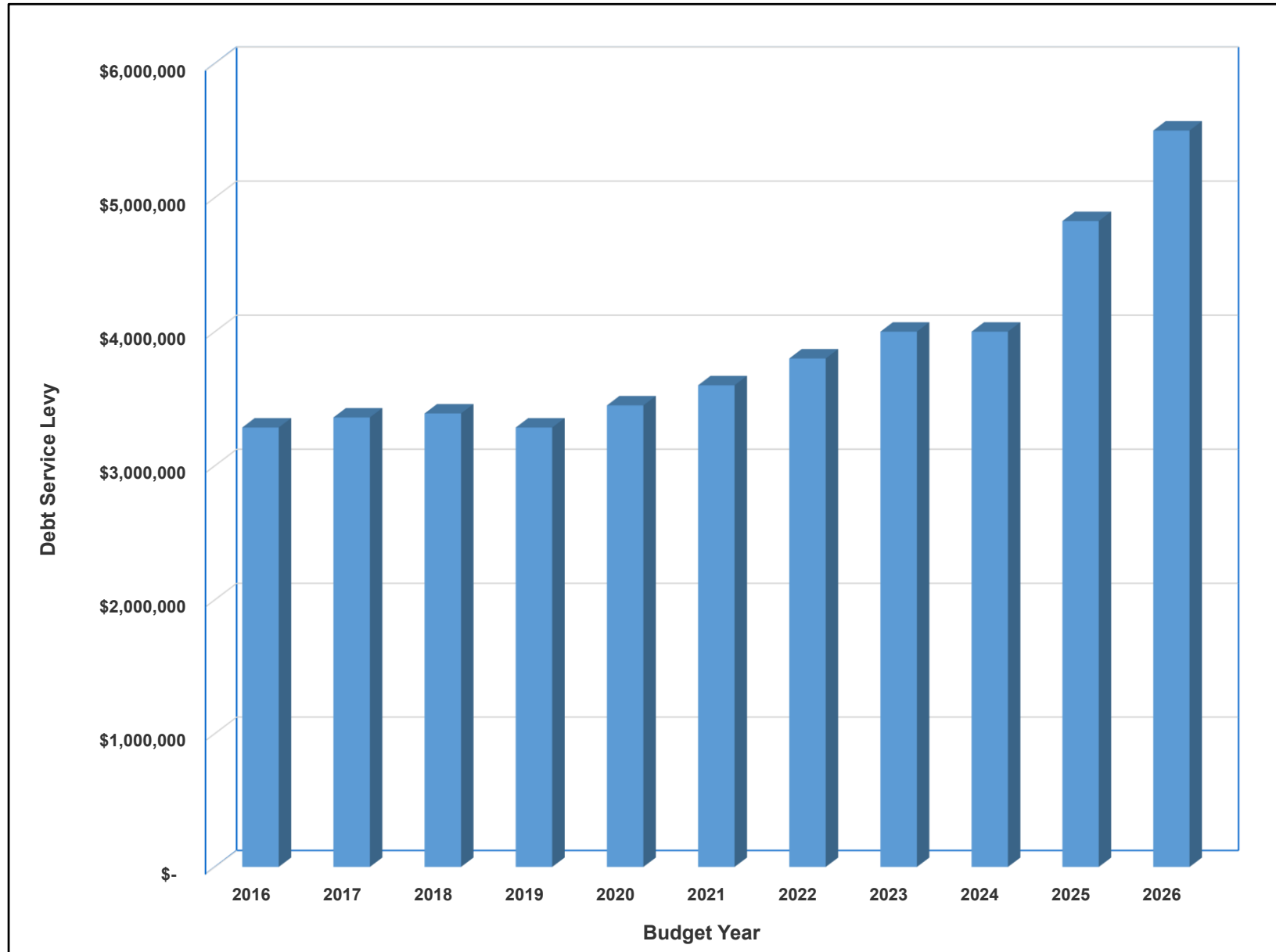




<p align="center"><b>City of Neenah</b>  <b>Annual Debt Service Levy</b>  <b>Budget Years 2016 - 2026</b></p>
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<u>Year</u>	<u>\$ Levy</u>	<u>\$ Change</u>	<u>% Change</u>
2016	\$ 3,285,000	N/A	N/A
2017	3,360,000	75,000	2.28%
2018	3,390,000	30,000	0.89%
2019	3,285,000	(105,000)	-3.10%
2020	3,450,000	165,000	5.02%
2021	3,600,000	150,000	4.35%
2022	3,800,000	200,000	5.56%
2023	4,000,000	200,000	5.26%
2024	4,000,000	-	0.00%
2025	4,825,000	825,000	20.63%
2026	5,500,000	675,000	13.99%
<b>Ten-Year Average</b>			<b>5.49%</b>

**City of Neenah  
Annual Debt Service Levy  
Budget Years 2016 - 2026**



**City of Neenah  
2026 Budget  
Capital Projects Fund Summary**

**Streets, Pedestrian Routes, Traffic Signals**

<b>Expenditures</b>	<b>Adopted 2024 - 2028 CIP</b>	<b>Department Request</b>	<b>Mayor Proposed</b>	<b>Council Adopted</b>	<b>Total Change Proposed vs Request</b>
Street Projects	\$ 7,246,500	\$ 4,586,500	\$ 4,586,500	\$ -	\$ -
Pedestrian Routes	265,000	240,000	240,000	-	-
Traffic Control	25,000	59,000	59,000	-	-
<b>Total Expenditures</b>	<b>\$ 7,536,500</b>	<b>\$ 4,885,500</b>	<b>\$ 4,885,500</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Funding Sources</b>	<b>Adopted 2024 - 2028 CIP</b>	<b>Department Request</b>	<b>Mayor Proposed</b>	<b>Council Adopted</b>	<b>Total Change Proposed vs Request</b>
General Obligation Borrowing-Gen. Tax Supported	\$ 7,536,500	\$ 4,885,500	\$ 4,885,500	\$ -	\$ -
Use of Reserves	-	-	-	-	-
<b>Total Funding Sources</b>	<b>\$ 7,536,500</b>	<b>\$ 4,885,500</b>	<b>\$ 4,885,500</b>	<b>\$ -</b>	<b>\$ -</b>

**Tax Incremental Financing**

<b>Expenditures</b>	<b>Adopted 2024 - 2028 CIP</b>	<b>Department Request</b>	<b>Mayor Proposed</b>	<b>Council Adopted</b>	<b>Total Change Proposed vs Request</b>
TIF #9 Original (US Hwy. 41 Industrial)	\$ -	\$ -	\$ -	\$ -	\$ -
TIF #10 Original (Near Downtown District)	-	2,300,000	2,300,000	-	-
TIF #11 Original (Pendleton Development Area)	-	-	-	-	-
TIF #12 - Bridgewood Development Area	-	-	-	-	-
TIF #13 - Industrial Park Expansion Area	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 2,300,000</b>	<b>\$ 2,300,000</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Funding Sources</b>	<b>Adopted 2024 - 2028 CIP</b>	<b>Department Request</b>	<b>Mayor Proposed</b>	<b>Council Adopted</b>	<b>Total Change Proposed vs Request</b>
General Obligation Borrowing-TIF #9	-	-	-	\$ -	\$ -
General Obligation Borrowing-TIF #10	-	2,300,000	2,300,000	-	-
General Obligation Borrowing-TIF #11	-	-	-	-	-
General Obligation Borrowing-TIF #12	-	-	-	-	-
General Obligation Borrowing-TIF #13	-	-	-	-	-
<b>Total Funding Sources</b>	<b>\$ -</b>	<b>\$ 2,300,000</b>	<b>\$ 2,300,000</b>	<b>\$ -</b>	<b>\$ -</b>

**Redevelopment (Non-TIF)**

<b>Expenditures</b>	<b>Adopted 2024 - 2028 CIP</b>	<b>Department Request</b>	<b>Mayor Proposed</b>	<b>Council Adopted</b>	<b>Total Change Proposed vs Request</b>
Redevelopment (Non-TIF) Projects	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Funding Sources</b>	<b>Adopted 2024 - 2028 CIP</b>	<b>Department Request</b>	<b>Mayor Proposed</b>	<b>Council Adopted</b>	<b>Total Change Proposed vs Request</b>
General Obligation Borrowing-Gen. Tax Supported	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -
<b>Total Funding Sources</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>

**City of Neenah**  
**2026 Budget**  
**Capital Projects Fund Summary (Continued)**

**Facilities**

<b>Expenditures</b>	<b>Adopted 2024 - 2028 CIP</b>	<b>Department Request</b>	<b>Mayor Proposed</b>	<b>Council Adopted</b>	<b>Total Change Proposed vs Request</b>
Administration Building	\$ 140,000	\$ 195,000	\$ 145,000	\$ -	\$ (50,000)
Police	500,000	645,000	600,000	-	(45,000)
Fire (100%)	3,230,000	3,660,000	3,660,000	-	-
Public Works Garages	312,000	412,000	412,000	-	-
Parking Facilities	15,000	50,000	50,000	-	-
Bergstrom-Mahler Museum	35,000	35,000	35,000	-	-
Library	50,000	45,000	25,000	-	(20,000)
Parks & Recreation	1,790,000	1,825,500	1,365,500	-	(460,000)
Cemetery	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 6,072,000</b>	<b>\$ 6,867,500</b>	<b>\$ 6,292,500</b>	<b>\$ -</b>	<b>\$ (575,000)</b>

<b>Funding Sources</b>	<b>Adopted 2024 - 2028 CIP</b>	<b>Department Request</b>	<b>Mayor Proposed</b>	<b>Council Adopted</b>	<b>Total Change Proposed vs Request</b>
General Obligation Borrowing-Gen. Tax Supported	\$ 6,072,000	\$ 6,587,500	\$ 6,012,500	\$ -	\$ (575,000)
Parks & Recreation Fundraising	-	280,000	280,000	-	-
<b>Total Funding Sources</b>	<b>\$ 6,072,000</b>	<b>\$ 6,867,500</b>	<b>\$ 6,292,500</b>	<b>\$ -</b>	<b>\$ (575,000)</b>

**Capital Equipment**

<b>Expenditures</b>	<b>Adopted 2024 - 2028 CIP</b>	<b>Department Request</b>	<b>Mayor Proposed</b>	<b>Council Adopted</b>	<b>Total Change Proposed vs Request</b>
City Clerk	\$ 1,770	\$ 51,770	\$ 51,770	\$ -	\$ -
Information Systems	1,140,000	1,355,000	1,355,000	-	-
Police	328,520	385,770	357,770	-	(28,000)
Fire/Rescue (60.82% of Consolidated Department)	848,200	1,299,740	1,166,275	-	(133,465)
Public Works	1,505,000	1,340,500	1,115,500	-	(225,000)
Community Development	-	-	-	-	-
Library	-	-	-	-	-
Parks and Recreation	135,000	150,000	150,000	-	-
Cemetery	25,000	25,000	25,000	-	-
<b>Total Expenditures</b>	<b>\$ 3,983,489</b>	<b>\$ 4,607,780</b>	<b>\$ 4,221,315</b>	<b>\$ -</b>	<b>\$ (386,465)</b>

<b>Funding Sources</b>	<b>Adopted 2024 - 2028 CIP</b>	<b>Department Request</b>	<b>Mayor Proposed</b>	<b>Council Adopted</b>	<b>Total Change Proposed vs Request</b>
General Obligation Borrowing-Gen. Tax Supported	\$ 3,983,489	\$ 4,607,780	\$ 4,175,700	\$ -	\$ (432,080)
Funding Assistance Program (FAP) Grant - Fire	-	-	45,615	-	45,615
<b>Total Funding Sources</b>	<b>\$ 3,983,489</b>	<b>\$ 4,607,780</b>	<b>\$ 4,221,315</b>	<b>\$ -</b>	<b>\$ (386,465)</b>

**Utilities - Sanitary Sewer and Storm Water**

<b>Expenditures</b>	<b>Adopted 2024 - 2028 CIP</b>	<b>Department Request</b>	<b>Mayor Proposed</b>	<b>Council Adopted</b>	<b>Total Change Proposed vs Request</b>
Sanitary Sewer Projects	\$ 2,402,500	\$ 2,370,500	\$ 2,370,500	\$ -	\$ -
Storm Water Projects	1,094,000	1,987,000	1,762,000	-	(225,000)
<b>Total Expenditures</b>	<b>\$ 3,496,500</b>	<b>\$ 4,357,500</b>	<b>\$ 4,132,500</b>	<b>\$ -</b>	<b>\$ (225,000)</b>

<b>Funding Sources</b>	<b>Adopted 2024 - 2028 CIP</b>	<b>Department Request</b>	<b>Mayor Proposed</b>	<b>Council Adopted</b>	<b>Total Change Proposed vs Request</b>
General Obligation Borrowing-San. Sewer Supported	\$ 2,402,500	\$ 2,370,500	\$ 2,370,500	\$ -	\$ -
Use of Reserves-Sanitary Sewer	-	-	-	-	-
General Obligation Borrowing-Storm Water Supported	1,094,000	1,987,000	1,762,000	-	(225,000)
Use of Reserves-Storm Water	-	-	-	-	-
<b>Total Funding Sources</b>	<b>\$ 3,496,500</b>	<b>\$ 4,357,500</b>	<b>\$ 4,132,500</b>	<b>\$ -</b>	<b>\$ (225,000)</b>

**City of Neenah**  
**2026 Budget**  
**Capital Projects Fund Summary (Continued)**

**\*EXPENDITURE SUMMARY\***

<b>Expenditures</b>	<b>Adopted 2024 - 2028 CIP</b>	<b>Department Request</b>	<b>Mayor Proposed</b>	<b>Council Adopted</b>	<b>Total Change Proposed vs Request</b>
Streets, Pedestrian Routes, Traffic Control	\$ 7,536,500	\$ 4,885,500	\$ 4,885,500	\$ -	\$ -
Tax Incremental Financing	-	2,300,000	2,300,000	-	-
Redevelopment (Non-TIF)	50,000	50,000	50,000	-	-
Facilities	6,072,000	6,867,500	6,292,500	-	(575,000)
Capital Equipment	3,983,489	4,607,780	4,221,315	-	(386,465)
Utilities - Sanitary and Storm Sewer	3,496,500	4,357,500	4,132,500	-	(225,000)
<b>Total Expenditures</b>	<b>\$ 21,138,489</b>	<b>\$ 23,068,280</b>	<b>\$ 21,881,815</b>	<b>\$ -</b>	<b>\$ (1,186,465)</b>

**\*FUNDING SOURCES SUMMARY\***

<b>Funding Sources</b>	<b>Adopted 2024 - 2028 CIP</b>	<b>Department Request</b>	<b>Mayor Proposed</b>	<b>Council Adopted</b>	<b>Total Change Proposed vs Request</b>
<b>General Obligation Borrowing</b>					
General Obligation Borrowing - Gen. Tax Supported	\$ 17,641,989	\$ 16,130,780	\$ 15,123,700	\$ -	\$ (1,007,080)
General Obligation Borrowing-TIF Supported	-	2,300,000	2,300,000	-	-
General Obligation Borrowing-San. Sewer Supported	2,402,500	2,370,500	2,370,500	-	-
General Obligation Borrowing-Storm Utility Supported	1,094,000	1,987,000	1,762,000	-	(225,000)
<b>General Obligation Borrowing-Total</b>	<b>21,138,489</b>	<b>22,788,280</b>	<b>21,556,200</b>	<b>-</b>	<b>(1,232,080)</b>

Grant Funding / Fundraising	-	280,000	325,615	-	45,615
<b>Total Funding Sources</b>	<b>\$ 21,138,489</b>	<b>\$ 23,068,280</b>	<b>\$ 21,881,815</b>	<b>\$ -</b>	<b>\$ (1,186,465)</b>

<b>Bank Qualified Limit</b>	<b>10,000,000</b>	<b>10,000,000</b>	<b>10,000,000</b>	<b>10,000,000</b>
<b>Bank Qual. Limit Less Proposed Borrowing</b>	<b>(\$11,138,489)</b>	<b>(\$12,788,280)</b>	<b>(\$11,556,200)</b>	<b>\$10,000,000</b>

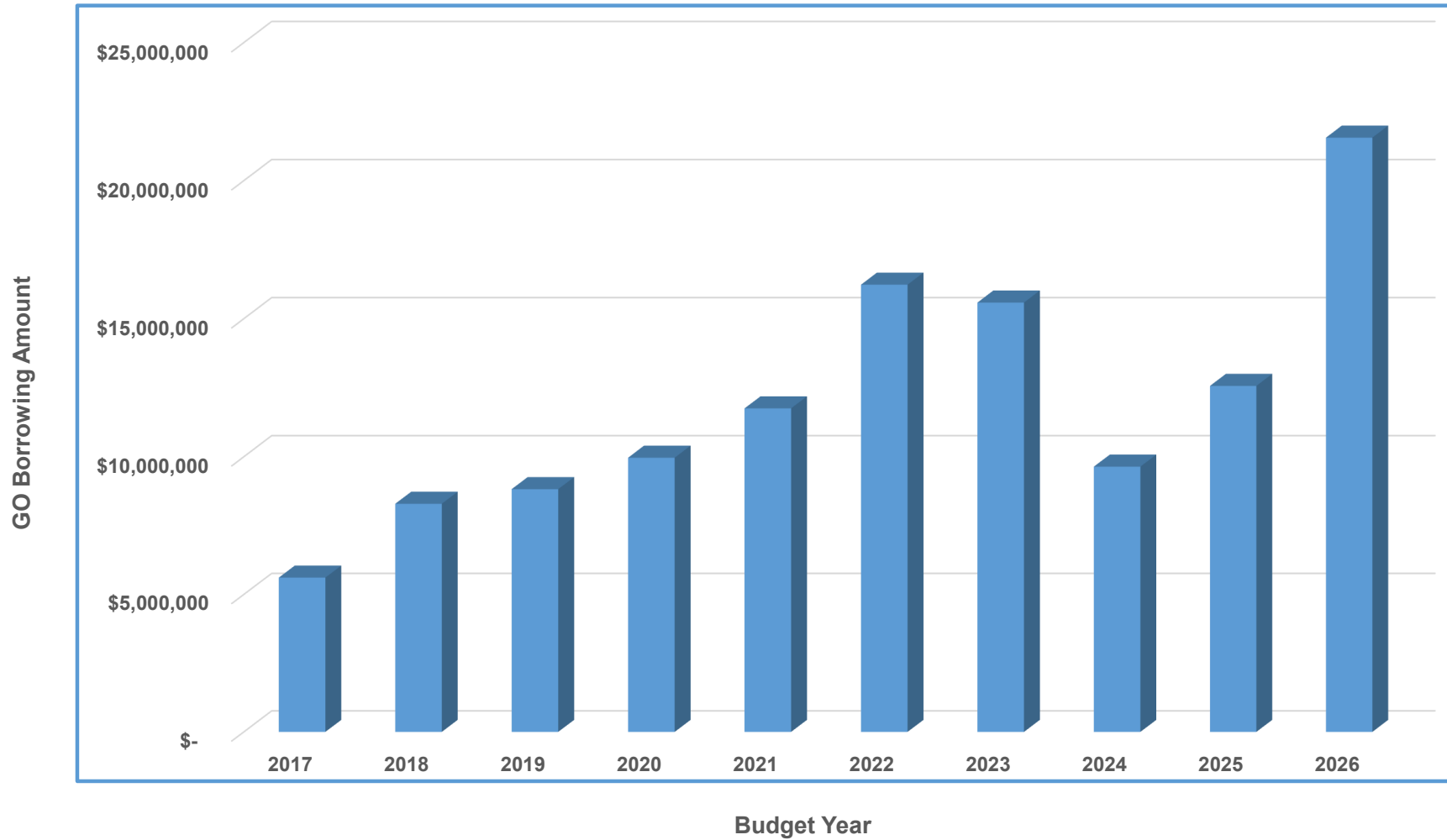
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<p align="center"><b>City of Neenah</b></p> <p align="center"><b>Annual General Obligation Capital Borrowing</b></p> <p align="center"><b>Budget Years 2017 - 2026</b></p>
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<u>Year</u>	<u>Capital G.O. Borrowing</u>	<u>\$ Change</u>	<u>% Change</u>
2017	\$ 5,610,000	\$ (890,000)	-13.69%
2018	8,295,000	2,685,000	47.86%
2019	8,825,000	530,000	6.39%
2020	9,964,130	1,139,130	12.91%
2021	11,750,000	1,785,870	17.92%
2022	16,230,000	4,480,000	38.13%
2023	15,582,630	(647,370)	-3.99%
2024	9,640,000	(5,942,630)	-38.14%
2025	12,565,000	2,925,000	18.77%
2026 (estimate)	21,556,200	8,991,200	93.27%
<b>10 Year Average</b>	<b>\$ 12,001,800</b>	<b>\$ 1,505,620</b>	<b>17.94%</b>

\* Excludes Storm Water Revenue Bonds and CDA Lease Revenue Bonds

**City of Neenah**  
**Annual General Obligation (GO) Capital Borrowing**  
**Budget Years 2017 - 2026**





<p style="text-align: center;"><b>City of Neenah</b>  <b>2026 Budget</b>  <b>Capital Projects Fund Program Summarized</b></p>
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**Budgeted Funding Sources**

General Obligation Borrowing Proceeds - Levy Supported	\$ 15,123,700
General Obligation Borrowing Proceeds - TIF Supported	2,300,000
General Obligation Borrowing Proceeds - Utility Fee Supported	4,132,500
Grant Funding / Fundraising	325,615
<b><i>Total Funding Sources</i></b>	<b><u>\$ 21,881,815</u></b>

**Budgeted Expenditures**

Streets	\$ 4,586,500	
Pedestrian Routes	240,000	
Traffic Control	<u>59,000</u>	
<i>Total Streets, Pedestrian Routes and Traffic Control</i>		\$ 4,885,500
TIF #9 Original (US Hwy. 41 Industrial)	-	
TIF #10 Original (Near Downtown District)	2,300,000	
TIF #11 Original (Pendleton Development Area)	-	
TIF #12 - Bridgewood Development Area	-	
TIF #13 - Industrial Park Expansion Area	<u>-</u>	
<i>Total TIF's</i>		2,300,000
Redevelopment (Non-TIF)		50,000
Public Facilities		6,292,500
Capital Equipment		4,221,315
Utility- Sanitary Sewer Projects		2,370,500
Utility- Storm Water Projects		<u>1,762,000</u>
<b><i>Total Expenditures</i></b>		<b><u>\$ 21,881,815</u></b>

<p style="text-align: center;"><b>City of Neenah</b></p> <p style="text-align: center;"><b>2026 Streets, Pedestrian Routes and</b></p> <p style="text-align: center;"><b>Traffic Control Program Capital Summarized</b></p>
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**Budgeted Funding Sources**

General Obligation Borrowing Proceeds	\$ 4,885,500
<b><i>Total Funding Sources</i></b>	<b><u>\$ 4,885,500</u></b>

**Budgeted Expenditures**

Major Streets	\$ 70,000
Street Upgrades - City Initiated	4,231,500
Street Upgrades - Citizen Petitioned	-
Railroad Crossings	-
Subdivision Streets Under Improvement Contracts	-
Pavement Repair (Streets and Bridges)	285,000
Pedestrian Routes	240,000
Traffic Control	59,000
<b><i>Total Expenditures</i></b>	<b><u>\$ 4,885,500</u></b>

**CITY OF NEENAH  
2026 CAPITAL BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> Public Infrastructure Fund
<b>Program:</b> Capital Program Funds	<b>Submitted by:</b> Vicky K. Rasmussen

**2026 Budget**

The Public Infrastructure Fund accounts for all capital improvement to public streets, bridges, pedestrian routes and traffic control.

	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Estimate</b>	<b>2026 Budget</b>
<b>Fund Balance (Deficit), January 1</b>	<b>\$ 5,067,849</b>	<b>\$ 2,639,332</b>	<b>\$ 2,639,332</b>	<b>\$ 568,657</b>
<b>Revenues</b>				
Intergovernmental	-	-	-	-
Contributions	148,056	-	-	-
Debt Issuance	2,211,490	4,699,500	3,200,500	4,885,500
Transfers In	-	-	-	-
<b>Total Revenues</b>	<b>2,359,546</b>	<b>4,699,500</b>	<b>3,200,500</b>	<b>4,885,500</b>
<b>Expenditures</b>				
Capital Outlay - Current Budget	4,625,563	5,199,500	4,700,500	4,885,500
Transfers Out	162,500	-	-	-
<b>Total Expenditures</b>	<b>4,788,063</b>	<b>5,199,500</b>	<b>4,700,500</b>	<b>4,885,500</b>
<b>Excess Revenues Over (Under) Expenditures</b>	<b>(2,428,517)</b>	<b>(500,000)</b>	<b>(1,500,000)</b>	<b>-</b>
<b>Fund Balance (Deficit), December 31 (Before Carry Forwards)</b>	<b>\$ 2,639,332</b>	<b>\$ 2,139,332</b>	<b>\$ 1,139,332</b>	<b>\$ 568,657</b>
<b>Capital Outlay - Carry Forwards</b>	<b>(570,675)</b>	<b>(570,675)</b>	<b>(570,675)</b>	<b>-</b>
<b>Fund Balance (Deficit), December 31 (After Carry Forwards)</b>	<b>\$ 2,068,657</b>	<b>\$ 1,568,657</b>	<b>\$ 568,657</b>	<b>\$ 568,657</b>

<b>Public Infrastructure Carry Forwards to 2025</b>			
<b>Project Description</b>	<b>Department Request</b>	<b>Mayor Proposed</b>	<b>Council Adopted</b>
Commercial St / Winneconne Ave Acquisition 2023 (\$15,000) & 2024 (\$115,000)	\$ 130,000	\$ 130,000	
Commercial St / Winneconne Ave Construction 2024	45,827	45,827	
Commercial St / Winneconne Ave Construction 2024	148,308	148,308	
River St / High St 2023	61,532	61,532	
Undesignated Street Repair 2024	67,500	67,500	
Wisconsin Ave / Church St - Traffic Control 2024	90,000	90,000	
Traffic Signal Interconnect 2023	3,508	3,508	
Miscellaneous Sidewalk Repairs 2023	24,000	24,000	
		-	
<b>Total Carry Forwards to 2025</b>	<b>\$ 570,675</b>	<b>\$ 570,675</b>	

**City of Neenah**  
**2026 Capital Improvement Plan**  
**Detail Project Schedule - Streets, Pedestrian Routes and Traffic Control**

Project Description and Plan Comments	Adopted 2024 - 2028 CIP	Department Request	Mayor Proposed
<p><b><u>2026 STREETS, PEDESTRIAN ROUTES AND TRAFFIC CONTROL</u></b></p> <p><b><u>STREETS</u></b></p> <p><b><u>Major Streets</u></b></p> <p>1 S. Commercial Street Tree Planting 100 locations at \$700 each.</p>	\$ -	\$ 70,000	\$ 70,000
<b>Total 2026 Major Streets</b>	\$ -	\$ 70,000	\$ 70,000
<p><b><u>Street Upgrades - City Initiated</u></b></p> <p>1 Wisconsin Avenue (Oak - Lakeshore) 3,410 ft. (3) Reconstruct. Coordinate with utility construction. Concrete construction. Budget includes \$100,000 for archaeological services. <i>(Moved to 2028)</i></p> <p>2 Edgewood Drive (Maple - Whittier) 2,218 ft. (3.4) Reconstruct. Coordinate with utility construction. <i>(Moved to 2027)</i></p> <p>3 Whittier Drive (Emerson - Hawthorne) 687 ft. (3) Resurface. Coordinate with utility construction. <i>(Moved to 2027)</i></p> <p>4 Elm Street (Cecil - Division) 2,600 ft. (2) Reconstruct with concrete pavement. Coordinate with utility construction.</p> <p>5 Reed Street (Cecil - Washington) 2,900 ft. (2) Reconstruct with concrete pavement. Coordinate with utility construction.</p> <p>6 Laudan Boulevard (Elm - Reed) 600 ft. (5) Reconstruct. Project is in conjunction with Shattuck Middle School redevelopment. Coordinate with utility construction.</p>	<p>\$ 1,700,000</p> <p>621,000</p> <p>113,000</p> <p>1,100,000</p> <p>1,250,000</p> <p>300,000</p>	<p>\$ -</p> <p>-</p> <p>-</p> <p>1,100,000</p> <p>1,250,000</p> <p>300,000</p>	<p>\$ -</p> <p>-</p> <p>-</p> <p>1,100,000</p> <p>1,250,000</p> <p>300,000</p>

**City of Neenah**

**2026 Capital Improvement Plan**

**Detail Project Schedule - Streets, Pedestrian Routes and Traffic Control**

<b>Project Description and Plan Comments</b>	<b>Adopted 2024 - 2028 CIP</b>	<b>Department Request</b>	<b>Mayor Proposed</b>
7 Laudan Boulevard (Reed - Congress) 422 ft. (3) Resurface. Coordinate with utility construction.	\$ 70,000	\$ 70,000	\$ 70,000
8 Burr Avenue extension (Elm - Reed) 600 ft. Construct new street. Project is in conjunction with Shattuck Middle School redevelopment. <i>(Removed project)</i>	150,000	-	-
9 Hawthorne Street (Congress - Yorkshire) 1,637 ft. (2,3) Resurface. Coordinate with utility construction. <i>(Moved to 2027)</i>	271,000	-	-
10 Hawthorne Street (Yorkshire - E terminus) 800 ft. (3) Resurface. <i>(Moved to 2027)</i>	200,000	-	-
11 Yorkshire Road (Hawthorne - Park) 1,109 ft. (2) Resurface. <i>(Moved to 2027)</i>	183,000	-	-
12 Sterling Avenue (Greenfield - Western) 860 ft. (4) Reconstruct. Coordinate with utility construction.	241,000	241,000	241,000
13 Nicolet Boulevard (Commercial – Third) 800 ft (4) Reconstruct Joint project with Menasha. Cost reflects Neenah's share. Coordinate with utility construction. <i>(Moved to 2028)</i>	600,000	-	-
14 Henry Street (Douglas - Winneconne) 1,585 ft. (3,5) Reconstruct with Concrete pavement. Coordinate with utility construction. <i>(Moved from 2028)</i>	-	770,000	770,000
15 Henry Street (Winneconne - Monroe) 211 ft. (4) Resurface. Coordinate with utility construction. <i>(Moved from 2028)</i>	-	30,000	30,000
16 Winneconne Avenue (Overpass - Henry) 650 ft. Reconstruct with Concrete pavement. <i>(Moved from 2028)</i>	-	308,000	308,000
17 Engineering / administrative costs related to CIP projects. Transfer to City's general fund.	162,500	162,500	162,500
<b>Total 2026 Street Upgrades - City Initiated</b>	<b>\$ 6,961,500</b>	<b>\$ 4,231,500</b>	<b>\$ 4,231,500</b>
<b><u>Street Upgrades - Citizen Petitioned</u></b>			
None	None	None	None
<b>Total 2026 Street Upgrades - Citizen Petitioned</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**City of Neenah**  
**2026 Capital Improvement Plan**  
**Detail Project Schedule - Streets, Pedestrian Routes and Traffic Control**

<b>Project Description and Plan Comments</b>	<b>Adopted 2024 - 2028 CIP</b>	<b>Department Request</b>	<b>Mayor Proposed</b>
<b><u>Railroad Crossings</u></b>			
None	None	None	None
<b>Total 2026 Railroad Crossings</b>	\$ -	\$ -	\$ -
<b><u>Subdivision Streets Under Improvement Contracts</u></b>			
None	None	None	None
<b>Total 2026 Subdivision Streets Under Improvement Contracts</b>	\$ -	\$ -	\$ -
<b><u>General Street / Bridge Repair</u></b>			
1 Undesignated concrete and asphalt pavement repair.	\$ 225,000	\$ 225,000	\$ 225,000
2 Annual pavement markings.	60,000	60,000	60,000
<b>Total 2026 General Street / Bridge Repair</b>	\$ 285,000	\$ 285,000	\$ 285,000
<b>TOTAL 2026 STREETS</b>	\$ 7,246,500	\$ 4,586,500	\$ 4,586,500
<b><u>PEDESTRIAN ROUTES</u></b>			
<b><u>New Pedestrian Routes</u></b>			
1 Wisconsin Avenue (Park - Lakeshore) 550 feet of sidewalk on north side. (Moved to 2028)	\$ 25,000	\$ -	\$ -
2 Elm Street (Cecil - Shattuck) 1,980 feet of sidewalk on east side.	90,000	90,000	90,000
<b>Total 2026 New Pedestrian Routes</b>	\$ 115,000	\$ 90,000	\$ 90,000
<b><u>Pedestrian Routes Replacement / Repair</u></b>			
1 Undesignated	\$ 150,000	\$ 150,000	\$ 150,000
<b>Total 2026 Pedestrian Routes Replacement / Repair</b>	\$ 150,000	\$ 150,000	\$ 150,000
<b>TOTAL 2026 PEDESTRIAN ROUTES</b>	\$ 265,000	\$ 240,000	\$ 240,000
<b><u>TRAFFIC CONTROL</u></b>			
1 Undesignated Traffic Signal Upgrades.	\$ 25,000	\$ 25,000	\$ 25,000
2 Traffic Signal Equipment Supplies	-	30,000	30,000
3 Street Light Equipment Supplies	-	4,000	4,000
<b>TOTAL 2026 TRAFFIC CONTROL</b>	\$ 25,000	\$ 59,000	\$ 59,000
<b>TOTAL 2026 STREETS, PEDESTRIAN ROUTES AND TRAFFIC CONTROL</b>	\$ 7,536,500	\$ 4,885,500	\$ 4,885,500

<p style="text-align: center;"><b>City of Neenah</b> <b>2026 Proposed Budget</b> <b>Tax Incremental Financing Districts (TIF) Capital Summarized</b></p>
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**Budgeted Funding Sources**

General Obligation Borrowing Proceeds	\$ 2,300,000
<b><i>Total Funding Sources</i></b>	<b><u>\$ 2,300,000</u></b>

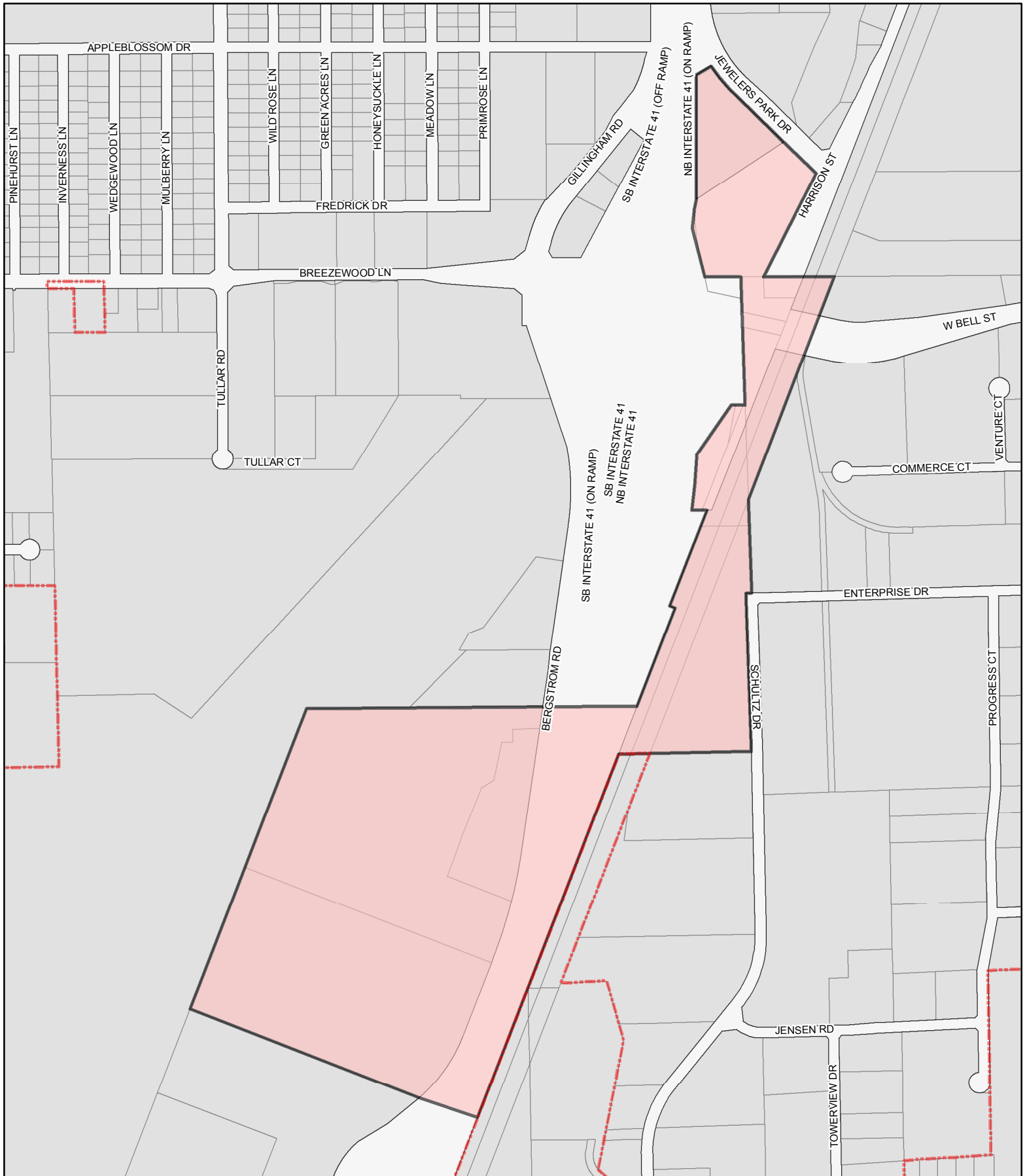
**Budgeted Expenditures**

TIF #9 Original (US Hwy. 41 Industrial)	\$ -
TIF #10 Original (Near Downtown District)	2,300,000
TIF #11 Original (Pendleton Development Area)	-
TIF #12 - Bridgewood Development Area	-
TIF #13 - Industrial Park Expansion Area	-
<b><i>Total Expenditures</i></b>	<b><u>\$ 2,300,000</u></b>

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**FIGURE 1**  
**Tax Increment Financing District #9**  
**Boundary Map**

1 inch = 718 feet

**CITY OF NEENAH  
2026 CAPITAL BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> TIF #9 Fund
<b>Program:</b> Capital Program Funds	<b>Submitted by:</b> Vicky K Rasmussen / Kelly Nieforth

**Tax Incremental Financing District (TIF) #9 Fund (US Hwy 41 Industrial Corridor)**  
**2026 Budget**

The Tax Incremental Financing (TIF) District #9 Capital Fund accounts for site redevelopment, utility and access improvements, design and engineering and planning/ project support within TIF District #9.

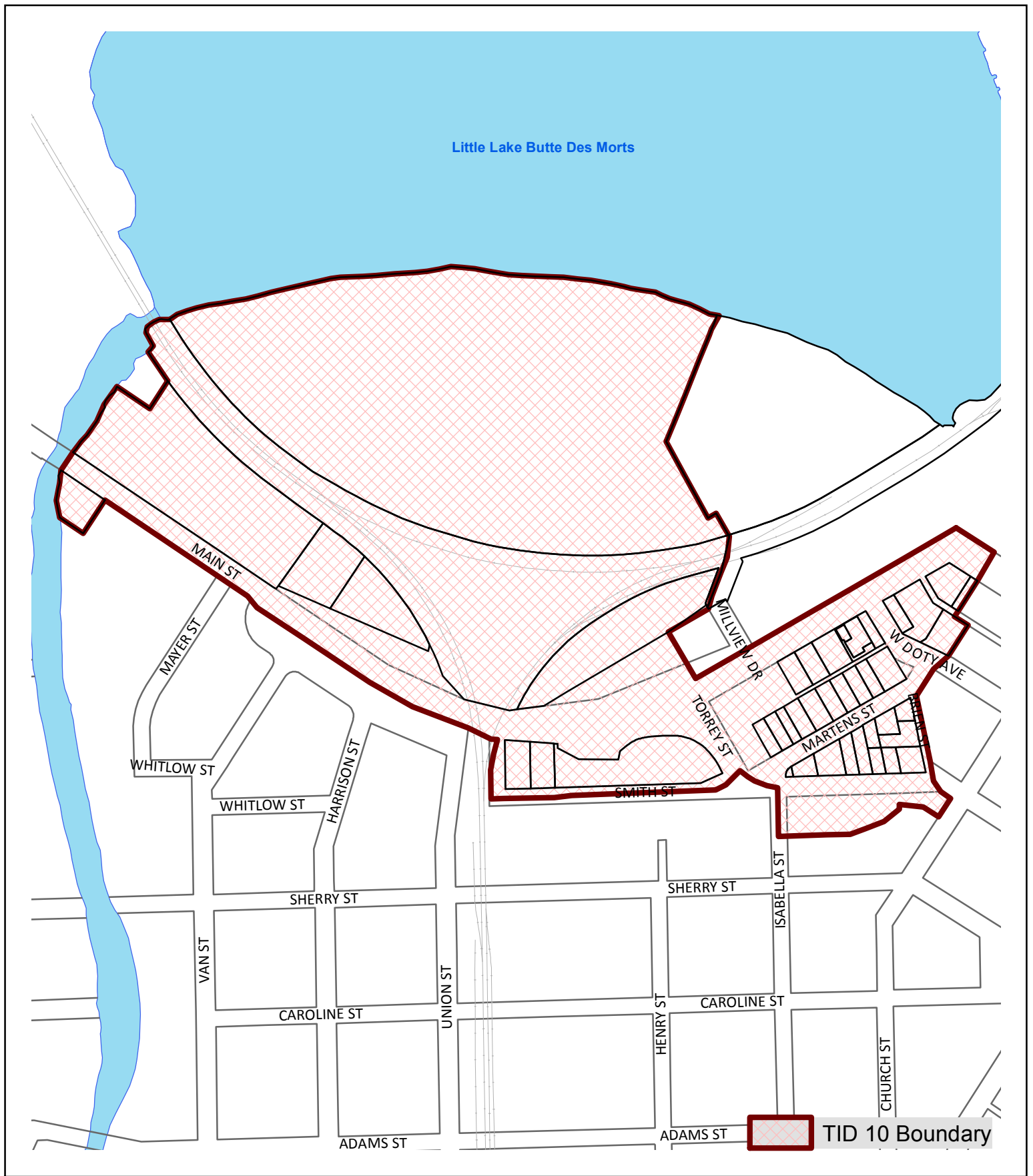
**Description:** The area within TID #9 includes an industrial corridor west of Interstate 41 between Bell Street to the north and CTH G to the south. The area within the District is in need of redevelopment/rehabilitation due to the underutilization and physical and economic obsolescence. Proposed project costs include utility and access improvements, redevelopment assistance and planning/project support.

**Created:** 01/01/2015  
**Amendment #1:** 01/01/2019  
**Amendment #2:** 01/01/2019  
**Amendment #3:** 11/02/2023  
**Max Exp. Date:** 03/18/2037  
**Max Close Date:** 03/18/2042

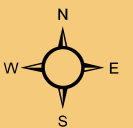
	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Estimate</b>	<b>2026 Budget</b>
<b>TIF #9</b>				
<b>Fund Balance (Deficit), January 1</b>	<b>\$ 651,304</b>	<b>\$ 597,011</b>	<b>\$ 597,011</b>	<b>\$ 595,011</b>
<u>Revenues</u>				
Intergovernmental	-	-	-	-
Miscellaneous	-	-	-	-
Debt Issuance	38,500	19,200	-	-
Transfers In	-	-	-	-
Total Revenues	38,500	19,200	-	-
<u>Expenditures</u>				
Capital Outlay - Current Budget	92,793	19,200	2,000	-
Transfers Out	-	-	-	-
Total Expenditures	92,793	19,200	2,000	-
Excess Revenues Over (Under) Expenditures	(54,293)	-	(2,000)	-
Fund Balance (Deficit), December 31 (Before Carry Forwards)	\$ 597,011	\$ 597,011	\$ 595,011	\$ 595,011
Capital Outlay - Carry Forwards	-	-	-	-
<b>Fund Balance (Deficit), December 31 (After Carry Forwards)</b>	<b>\$ 597,011</b>	<b>\$ 597,011</b>	<b>\$ 595,011</b>	<b>* \$ 595,011</b>

*Note: Fund Balance amount includes \$326,550 for land held for resale.*

<b>TIF #9 Carry Forwards to 2025</b>			
<b>Project Description</b>	<b>Department Request</b>	<b>Mayor Proposed</b>	<b>Council Adopted</b>
None			
<b>Total Carry Forwards to 2025</b>	<b>\$ -</b>	<b>\$ -</b>	



**Figure 1**  
**Tax Increment District #10**  
**Boundary Map**



0 250 500  
Feet

**CITY OF NEENAH  
2026 CAPITAL BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> TIF #10 Fund
<b>Program:</b> Capital Program Funds	<b>Submitted by:</b> Vicky K Rasmussen / Kelly Nieforth

**Tax Incremental Financing District (TIF) #10 Fund (Near Downtown District)**  
**2026 Budget**

The Tax Incremental Financing (TIF) District #10 Capital Fund accounts for site redevelopment, utility and access improvements, design and engineering and planning/ project support within TIF District #10.

**Description:** The area within TID #10 includes an area on the west end of the Central Business District between the Neenah Slough to the west, Arrowhead Park to the north, Smith Street to the south, and Church Street to the east. The area within the District includes industrial, residential, commercial, retail and open space uses and at least 50% of the property within the District is defined as blighted. Several areas within the District have been identified as redevelopment sites and are expected to develop as a combination of commercial, office and/or residential uses. The proposed project costs include parking, utility and access improvements, redevelopment assistance, beautification/signage/public space, and planning/project support.

**Created:** 01/01/2015  
**Amendment #1:** n/a  
**Max Exp. Date:** 08/05/2037  
**Max Close Date:** 08/05/2042

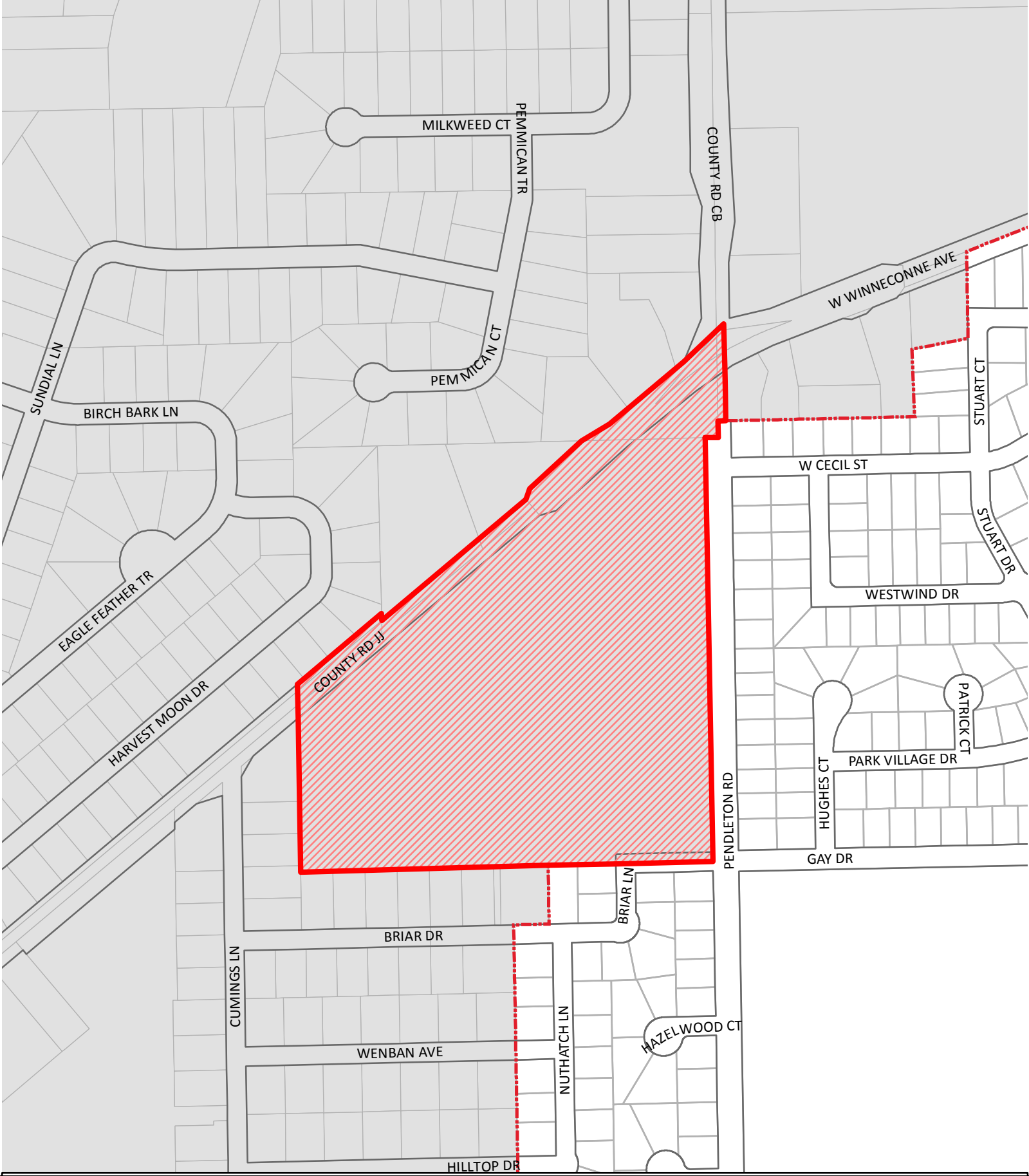
	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Estimate</b>	<b>2026 Budget</b>
<b>TIF #10</b>				
<b>Fund Balance (Deficit), January 1</b>	<b>\$ 1,136,452</b>	<b>\$ 1,145,698</b>	<b>\$ 1,145,698</b>	<b>\$ 57,506</b>
<b>Revenues</b>				
Intergovernmental	-	-	-	-
Miscellaneous	-	-	-	-
Debt Issuance	10,000	10,000	-	2,300,000
Transfers In	-	-	-	-
<b>Total Revenues</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>2,300,000</b>
<b>Expenditures</b>				
Capital Outlay - Current Budget	754	10,000	-	2,300,000
Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>754</b>	<b>10,000</b>	<b>-</b>	<b>2,300,000</b>
<b>Excess Revenues Over (Under) Expenditures</b>	<b>9,246</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance (Deficit), December 31 (Before Carry Forwards)</b>	<b>\$ 1,145,698</b>	<b>\$ 1,145,698</b>	<b>\$ 1,145,698</b>	<b>\$ 57,506</b>
<b>Capital Outlay - Carry Forwards</b>	<b>(1,088,192)</b>	<b>(1,088,192)</b>	<b>(1,088,192)</b>	<b>-</b>
<b>Fund Balance (Deficit), December 31 (After Carry Forwards)</b>	<b>\$ 57,506</b>	<b>\$ 57,506</b>	<b>\$ 57,506</b>	<b>\$ 57,506</b>

<b>TIF #10 Carry Forwards to 2025</b>			
<b>Project Description</b>	<b>Department Request</b>	<b>Mayor Proposed</b>	<b>Council Adopted</b>
Land Assemblage - 2019, 2021	\$ 405,692	\$ 405,692	
Parking Ramp Design - 2019 - 2022	682,500	682,500	
<b>Total Carry Forwards to 2025</b>	<b>\$ 1,088,192</b>	<b>\$ 1,088,192</b>	

**CITY OF NEENAH**  
**2026 CAPITAL IMPROVEMENTS PLAN**  
**DETAIL PROJECT SCHEDULE - TAX INCREMENT DISTRICTS (TID)**

Project Description and Plan Comments	Adopted 2024 - 2028 CIP	Department Request	Mayor Proposed
<b><u>2026 TAX INCREMENT DISTRICTS</u></b>			
<b><u>TID #10 - Near Downtown District</u></b>			
<i>Project expenditures can be made through 8/5/2037.</i>			
1 Land Acquisition	\$ -	\$ 2,200,000	\$ 2,200,000
2 Site Prep	-	100,000	100,000
3 Parking structure (Moved to 2028)	-	10,000,000	-
<b><i>Total 2026 TID #10 - Near Downtown District</i></b>	<b>\$ -</b>	<b>\$ 2,300,000</b>	<b>\$ 2,300,000</b>

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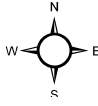
-  TID 11
-  City of Neenah
-  Town of Neenah

FIGURE 1  
Tax Increment Financing District #11  
TID Boundary Map

1 inch = 384 feet





**CITY OF NEENAH  
2026 CAPITAL BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> TIF #11 Fund
<b>Program:</b> Capital Program Funds	<b>Submitted by:</b> Vicky K Rasmussen / Kelly Nieforth

**Tax Incremental Financing District (TIF) #11 Fund Pendleton Development Area**  
**2026 Budget**

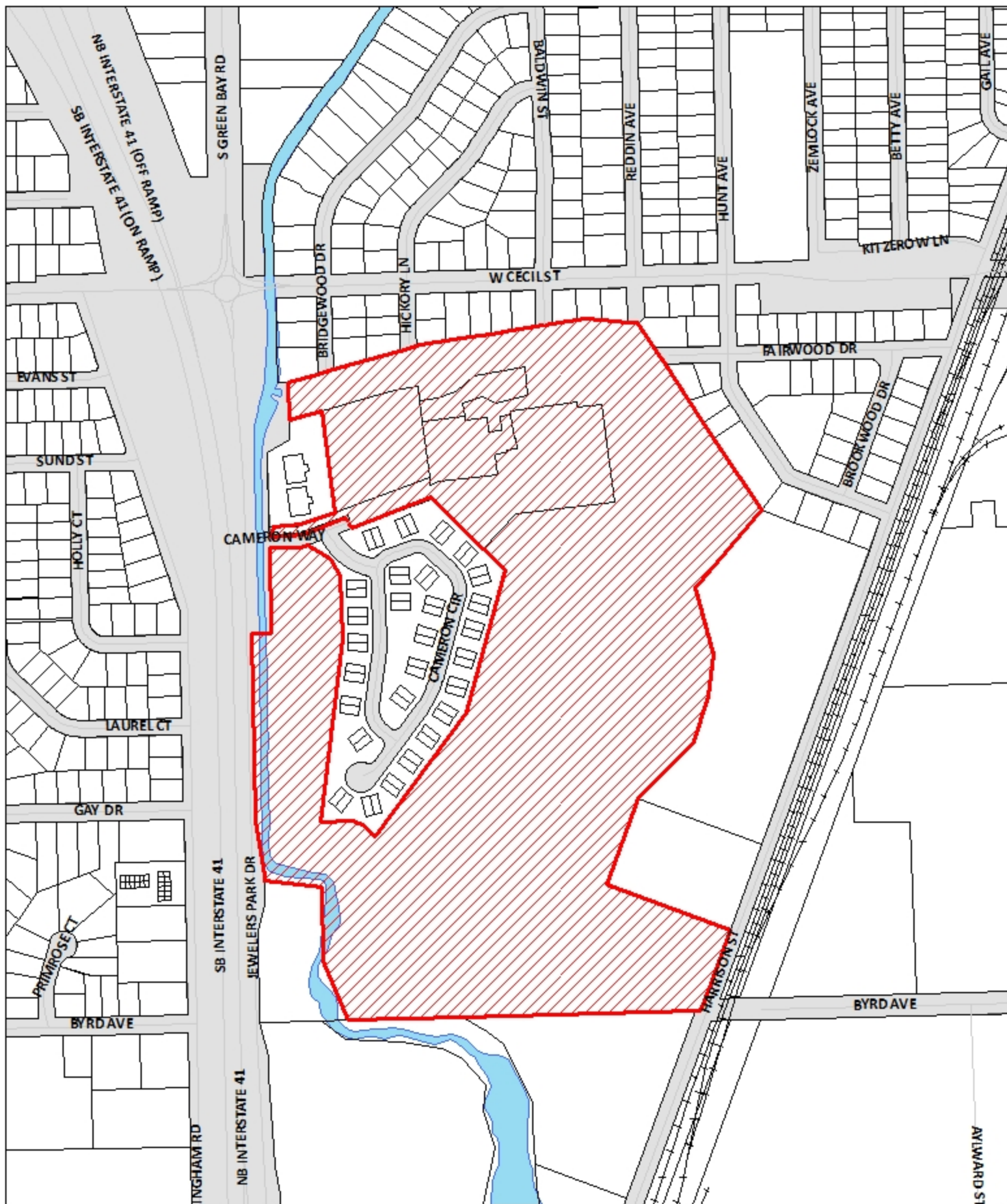
The Tax Incremental Financing (TIF) District #11 Capital Fund accounts for site redevelopment, utility and access improvements, design and engineering and planning/ project support within TIF District #11.

**Description:** The area within TID #11 is characterized by a large area of undeveloped property on the fringe of the City that is bound by low density residential development on three sides and a commercial corridor along its remaining border. The site has been planned for and is expected to be developed as a multi-family home development. The basic development objectives of this plan are the following: project and site improvements, traffic improvements, public-private partnerships to achieve high value development, land assembly, the preservation of open space and maximization of public infrastructure, and the opportunity to offer a superior quality of life.

**Created:** 01/01/2015  
**Amendment #1:** n/a  
**Max Exp. Date:** 02/01/2033  
**Max Close Date:** 02/01/2038

	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Estimate</b>	<b>2026 Budget</b>
<b><u>TIF #11</u></b>				
<b>Fund Balance (Deficit), January 1</b>	<b>\$ 522,220</b>	<b>\$ 530,720</b>	<b>\$ 530,720</b>	<b>\$ 414,910</b>
<b><u>Revenues</u></b>				
Intergovernmental	-	-	-	-
Miscellaneous	-	-	-	-
Debt Issuance	8,500	14,200	-	-
Transfers In	-	-	-	-
Total Revenues	8,500	14,200	-	-
<b><u>Expenditures</u></b>				
Capital Outlay - Current Budget	-	14,200	810	-
Transfers Out	-	-	-	-
Total Expenditures	-	14,200	810	-
Excess Revenues Over (Under) Expenditures	8,500	-	(810)	-
Fund Balance (Deficit), December 31 (Before Carry Forwards)	<b>\$ 530,720</b>	<b>\$ 530,720</b>	<b>\$ 529,910</b>	<b>\$ 414,910</b>
Capital Outlay - Carry Forwards	(115,000)	(115,000)	(115,000)	-
<b>Fund Balance (Deficit), December 31 (After Carry Forwards)</b>	<b>\$ 415,720</b>	<b>\$ 415,720</b>	<b>\$ 414,910</b>	<b>\$ 414,910</b>

<b>TIF #11 Carry Forwards to 2025</b>			
<b>Project Description</b>	<b>Department Request</b>	<b>Mayor Proposed</b>	<b>Council Adopted</b>
Utility, Pedestrian Trail & Street Improvements - 2023	\$ 125,000	\$ 115,000	
<b>Total Carry Forwards to 2025</b>	<b>\$ 125,000</b>	<b>\$ 115,000</b>	



- TID No. 12
- City Parcels

FIGURE 1  
Tax Increment Financing District #12  
TID Boundary Map

1 inch = 451 feet

**CITY OF NEENAH  
2026 CAPITAL BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> TIF #12 Fund
<b>Program:</b> Capital Program Funds	<b>Submitted by:</b> Vicky K Rasmussen / Kelly Nieforth

**Tax Incremental Financing District (TIF) #12 Fund (Near Downtown District)**  
**2026 Budget**

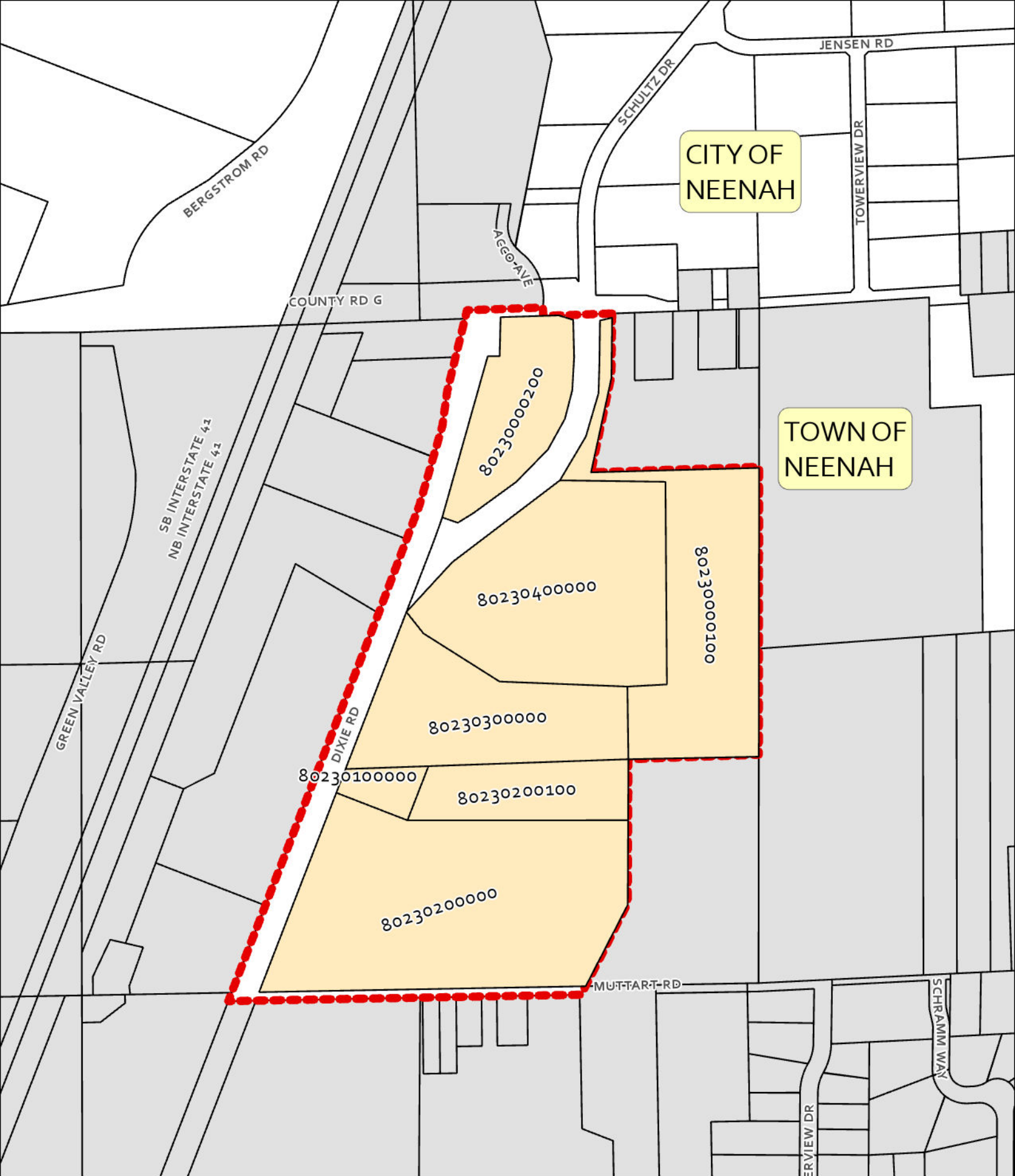
The Tax Incremental Financing (TIF) District #12 Capital Fund accounts for site redevelopment, utility and access improvements, design and engineering and planning/ project support within TIF District #12.

**Description:** Tax Incremental District #12 is an overlay district characterized as a former golf course property in the interior of the City that is bound by low density residential development to the north and west, commercial development to the south and near its northern edge, and multifamily development to the east. The street network in the immediate area is in need of upgrading to improve access, traffic flow and safety. Pedestrian improvements are also warranted as is the installation of municipal infrastructure. The District consists of almost 69.33 acres of land currently zoned for mixed use development and is anticipated to redevelop primarily with a large multifamily redevelopment

**Created:** 01/01/2022  
**Amendment #1:** n/a  
**Max Exp. Date:** 08/03/2027  
**Max Close Date:** 08/03/2042

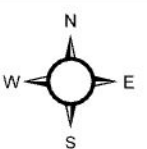
	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Estimate</b>	<b>2026 Budget</b>
<b><u>TIF #12</u></b>				
<b>Fund Balance (Deficit), January 1</b>	<b>\$ 321,417</b>	<b>\$ 324,079</b>	<b>\$ 324,079</b>	<b>\$ 74,079</b>
<b><u>Revenues</u></b>				
Intergovernmental	-	-	-	-
Miscellaneous	-	-	-	-
Debt Issuance	718,500	19,200	-	-
Transfers In	-	-	-	-
<b>Total Revenues</b>	<b>718,500</b>	<b>19,200</b>	<b>-</b>	<b>-</b>
<b><u>Expenditures</u></b>				
Capital Outlay - Current Budget	715,838	19,200	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>715,838</b>	<b>19,200</b>	<b>-</b>	<b>-</b>
<b>Excess Revenues Over (Under) Expenditures</b>	<b>2,662</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance (Deficit), December 31 (Before Carry Forwards)</b>	<b>\$ 324,079</b>	<b>\$ 324,079</b>	<b>\$ 324,079</b>	<b>\$ 74,079</b>
<b>Capital Outlay - Carry Forwards</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>-</b>
<b>Fund Balance (Deficit), December 31 (After Carry Forwards)</b>	<b>\$ 74,079</b>	<b>\$ 74,079</b>	<b>\$ 74,079</b>	<b>\$ 74,079</b>

<b>TIF #12 Carry Forwards to 2025</b>			
<b>Project Description</b>	<b>Department Request</b>	<b>Mayor Proposed</b>	<b>Council Adopted</b>
North Pond Design - 2023	\$ 50,000	\$ 50,000	
North Pond Modifications - 2023	200,000	200,000	
<b>Total Carry Forwards to 2025</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	



- TID 13
- Municipality Name
- City of Neenah
- Town of Neenah

**FIGURE 1**  
**Tax Increment Financing District #13**  
**TID Boundary**



**CITY OF NEENAH  
2026 CAPITAL BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> TIF #13 Fund
<b>Program:</b> Capital Program Funds	<b>Submitted by:</b> Vicky K Rasmussen / Kelly Nieforth

**Tax Incremental Financing District (TIF) #13 Fund (Industrial Park Expansion Area)**  
**2026 Budget**

The Tax Incremental Financing (TIF) District #13 Capital Fund accounts for site redevelopment, utility and access improvements, design and engineering and planning/ project support within TIF District #13.

**Description:** The Tax Incremental Financing District #13 is an area south of County Road G and east of Dixie Road. The area within the district is currently zoned for industrial uses and the land is suitable for industrial development. The proposed costs include land acquisitions, utility and traffic improvements, development assistance, and planning/project support.

**Created:** 01/01/2024

**Amendment #1:** n/a

**Max Exp. Date:** n/a

**Max Close Date:** n/a

	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Estimate</b>	<b>2026 Budget</b>
<b><u>TIF #13</u></b>				
<b>Fund Balance (Deficit), January 1</b>	<b>\$ -</b>	<b>\$ 69,526</b>	<b>\$ 69,526</b>	<b>\$ 34,526</b>
<b><u>Revenues</u></b>				
Intergovernmental	-	-	-	-
Miscellaneous	-	-	-	-
Debt Issuance	915,000	15,000	-	-
Transfers In	-	-	-	-
<b>Total Revenues</b>	<b>915,000</b>	<b>15,000</b>	<b>-</b>	<b>-</b>
<b><u>Expenditures</u></b>				
Capital Outlay - Current Budget	845,474	15,000	35,000	-
Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>845,474</b>	<b>15,000</b>	<b>35,000</b>	<b>-</b>
<b>Excess Revenues Over (Under) Expenditures</b>	<b>69,526</b>	<b>-</b>	<b>(35,000)</b>	<b>-</b>
<b>Fund Balance (Deficit), December 31 (Before Carry Forwards)</b>	<b>\$ 69,526</b>	<b>\$ 69,526</b>	<b>\$ 34,526</b>	<b>\$ 34,526</b>
<b>Capital Outlay - Carry Forwards</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance (Deficit), December 31 (After Carry Forwards)</b>	<b>\$ 69,526</b>	<b>\$ 69,526</b>	<b>\$ 34,526</b>	<b>\$ 34,526</b>

<b>TIF #13 Carry Forwards to 2025</b>			
<b>Project Description</b>	<b>Department Request</b>	<b>Mayor Proposed</b>	<b>Council Adopted</b>
None			
<b>Total Carry Forwards to 2025</b>	<b>\$ -</b>	<b>\$ -</b>	

**CITY OF NEENAH**  
**2026 CAPITAL IMPROVEMENTS PLAN**  
**DETAIL PROJECT SCHEDULE - TAX INCREMENT DISTRICTS (TID)**

Project Description and Plan Comments	Adopted 2024 - 2028 CIP	Department Request	Mayor Proposed
<b><u>2026 TAX INCREMENT DISTRICTS</u></b>			
<b><u>TID #13 - Industrial Park Expansion Area</u></b>			
<i>To be created in 2024</i>			
1 Muttart Road Upgrades <i>(Moved to 2027)</i>	\$ 550,000.00	\$ -	\$ -
2 Dixie Road Upgrades <i>(Moved to 2027)</i>	650,000	-	-
<b><i>Total 2026 TID #13 - Industrial Park Expansion Area</i></b>	<b><i>\$ 1,200,000</i></b>	<b><i>\$ -</i></b>	<b><i>\$ -</i></b>

<p style="text-align: center;"><b>City of Neenah</b> <b>2026 Budget</b> <b>Redevelopment Fund Capital Summarized</b></p>
--

**Budgeted Funding Sources**

General Obligation Borrowing Proceeds	\$ 50,000
	<hr/>
<b><i>Total Funding Sources</i></b>	<b><u><u>\$ 50,000</u></u></b>

**Budgeted Expenditures**

Redevelopment (Non-TIF)	50,000
	<hr/>
<b><i>Total Expenditures</i></b>	<b><u><u>\$ 50,000</u></u></b>

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**CITY OF NEENAH  
2026 CAPITAL BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> Redevelopment Fund
<b>Program:</b> Capital Program Funds	<b>Submitted by:</b> Vicky K Rasmussen / Kelly Nieforth

**2026 Budget**

The Redevelopment Fund accounts for financing an construction of redevelopment planning and projects in non-TIF areas of the City, including serving as a clearing account for specific grant funded expenditures.

	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Estimate</b>	<b>2026 Budget</b>
<b>Fund Balance (Deficit), January 1</b>	<b>\$ 160,717</b>	<b>\$ 210,717</b>	<b>\$ 210,717</b>	<b>\$ 210,717</b>
<u>Revenues</u>				
Intergovernmental	-	-	-	-
Miscellaneous	-	-	-	-
Debt Issuance	50,000	50,000	-	50,000
Transfers In	-	-	-	-
Total Revenues	50,000	50,000	-	50,000
<u>Expenditures</u>				
Capital Outlay - Current Budget	-	50,000	-	50,000
Transfers Out	-	-	-	-
Total Expenditures	-	50,000	-	50,000
Excess Revenues Over (Under) Expenditures	50,000	-	-	-
Fund Balance (Deficit), December 31 (Before Carry Forwards)	<b>\$ 210,717</b>	<b>\$ 210,717</b>	<b>\$ 210,717</b>	<b>\$ 210,717</b>
Capital Outlay - Carry Forwards	210,717	210,717	-	-
<b>Fund Balance (Deficit), December 31 (After Carry Forwards)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 210,717</b>	<b>\$ 210,717</b>

<b>Redevelopment Fund Carry Forwards to 2025</b>			
<b>Project Description</b>	<b>Department Request</b>	<b>Mayor Proposed</b>	<b>Council Adopted</b>
Redevelopment Planning & Projects <a href="#">2021 - 2024</a>	\$ 210,717	\$ 210,717	
<b>Total Carry Forwards to 2025</b>	<b>\$ 210,717</b>	<b>\$ 210,717</b>	

<p align="center"><b>City of Neenah</b></p> <p align="center"><b>2026 Capital Improvements Budget</b></p> <p align="center"><b>Detail Project Schedule - Redevelopment Fund (Non-TID)</b></p>
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PROJECT DESCRIPTION AND PLAN COMMENTS	ADOPTED 2024 - 2028 CIP	DEPARTMENT BUDGET REQUEST	MAYOR PROPOSED
<p align="center"><b><u>2026 REDEVELOPMENT FUND</u></b></p> <p>1 Funds will assist with financing and construction of redevelopment planning and projects in non-TIF areas of the City.</p>	\$ 50,000	\$ 50,000	\$ 50,000
<i>Total 2026 Redevelopment Fund</i>	\$ 50,000	\$ 50,000	\$ 50,000

<p style="text-align: center;"><b>City of Neenah</b> <b>2026 Budget</b> <b>Public Facilities Capital Summarized</b></p>
---

**Budgeted Funding Sources**

General Obligation Borrowing Proceeds	\$ 6,012,500
Parks and Recreation Fundraising	280,000
<b><i>Total Funding Sources</i></b>	<b><u>\$ 6,292,500</u></b>

**Budgeted Expenditures**

Administration Building	\$ 145,000
Police Station	600,000
Fire/Rescue Stations #31 & #32 (100% City Funded)	3,660,000
Public Works Garages	412,000
Parking Facilities	50,000
Bergstrom-Mahler Museum	35,000
Library	25,000
Park and Recreation	1,365,500
Cemetery	-
<b><i>Total Expenditures</i></b>	<b><u>\$ 6,292,500</u></b>

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**CITY OF NEENAH  
2026 CAPITAL BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> Public Facilities Fund
<b>Program:</b> Capital Program Funds	<b>Submitted by:</b> Vicky K. Rasmussen

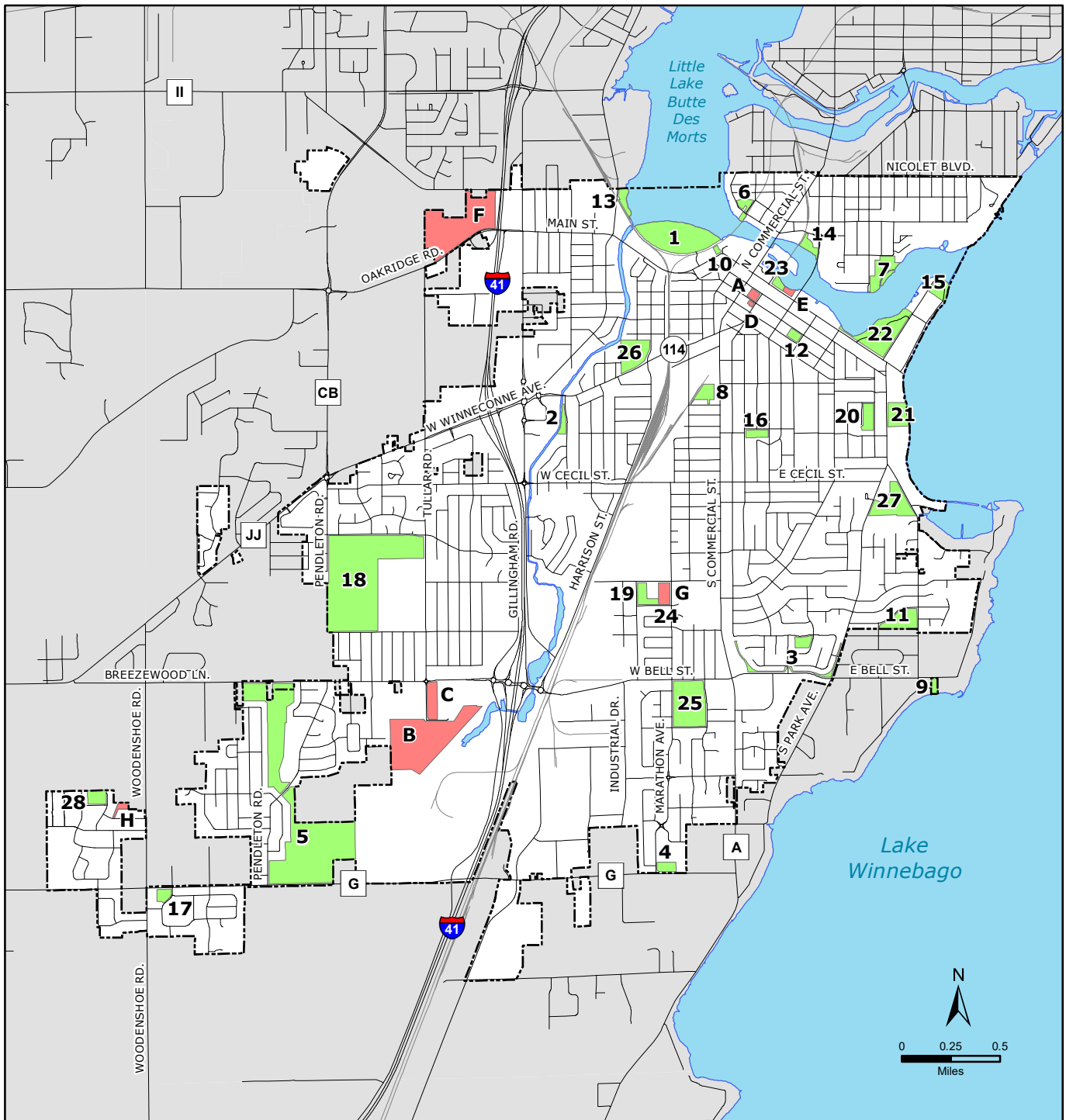
**2026 Budget**

The Public Facilities Fund accounts for all capital improvements to City owned public facilities such as buildings and parks.

	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Estimate</b>	<b>2026 Budget</b>
<b>Fund Balance (Deficit), January 1</b>	<b>\$ 3,050,353</b>	<b>\$ 2,503,712</b>	<b>\$ 2,503,712</b>	<b>\$ 895,257</b>
<b><u>Revenues</u></b>				
Intergovernmental	-	1,150,000	850,000	-
Miscellaneous	461,600	-	-	280,000
Debt Issuance	1,593,540	7,286,210	5,811,220	6,012,500
Transfers In	187,296	-	-	-
<b>Total Revenues</b>	<b>2,242,436</b>	<b>8,436,210</b>	<b>6,661,220</b>	<b>6,292,500</b>
<b><u>Expenditures</u></b>				
Capital Outlay - Current Budget	2,789,077	8,436,210	6,661,220	6,292,500
Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>2,789,077</b>	<b>8,436,210</b>	<b>6,661,220</b>	<b>6,292,500</b>
<b>Excess Revenues Over (Under) Expenditures</b>	<b>(546,641)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance (Deficit), December 31 (Before Carry Forwards)</b>	<b>\$ 2,503,712</b>	<b>\$ 2,503,712</b>	<b>\$ 2,503,712</b>	<b>\$ 895,257</b>
<b>Capital Outlay - Carry Forwards</b>	<b>(1,608,455)</b>	<b>(1,608,455)</b>	<b>(1,608,455)</b>	<b>-</b>
<b>Fund Balance (Deficit), December 31 (After Carry Forwards)</b>	<b>\$ 895,257</b>	<b>\$ 895,257</b>	<b>\$ 895,257</b>	<b>\$ 895,257</b>

<b>Capital Equipment Carry Forwards to 2025</b>			
<b>Project Description</b>	<b>Department Requested</b>	<b>Mayor Proposed</b>	<b>Council Adopted</b>
Storage Building - Previously Building Addition (Police) 2023	\$ 154,120	\$ 154,120	
Remodel Station 31 Design and Engineering (Fire) 2024	301,990	301,990	
Cook Park (Facilities) 2023	180,000	180,000	
Arrowhead Park Design, Engineering and Construction 2021, 2022	972,345	972,345	
<b>Total Carry Forwards to 2025</b>	<b>\$ 1,608,455</b>	<b>\$ 1,608,455</b>	

# City of Neenah Public Facilities



## Points of Interest

- A - City Hall
- B - City Garage
- C - Fire Station #31
- D - Fire Station #32
- E - Neenah Library
- F - Oakhill Cemetery
- G - Police Department
- H - Water Pump Station

## City Parks

- |                            |                              |                           |
|----------------------------|------------------------------|---------------------------|
| 1 - Arrowhead Park         | 10 - Gateway Park            | 20 - Quarry Park          |
| 2 - Baldwin Park           | 11 - Great Northern Park     | 21 - Recreation Park/Pool |
| 3 - Bill Miller Park/Trail | 12 - Green Park              | 22 - Riverside Park       |
| 4 - Castle Oak Park        | 13 - Herb & Dolly Smith Park | 23 - Shattuck Park        |
| 5 - Carpenter Preserve     | 14 - Island Park             | 24 - Skatepark            |
| 6 - Cook Park              | 15 - Kimberly Point Park     | 25 - Southview Park       |
| 7 - Doty Park              | 16 - Laudan Park             | 26 - Washington Park      |
| 8 - Douglas Park           | 17 - Liberty Park            | 27 - Wilderness Park      |
| 9 - Fresh Air Park         | 18 - Memorial Park           | 28 - Unnamed Future Park  |
|                            | 19 - Neenah Dog Park         |                           |

**City of Neenah**  
**2026 Capital Improvement Plan**  
**Detail Project Schedule - Facilities**

Project Description and Plan Comments	Adopted 2024 - 2028 CIP	Department Request	Mayor Proposed
<b><u>2026 FACILITIES</u></b>			
<b><u>Administration Building</u></b>			
1 Human Resources: Office remodel - create new office space and conference room area and relocate mail/copy room <b>This was updated from the 2026 - 2030 CIP</b>	\$ 40,000	\$ 50,000	\$ -
2 HVAC System: Continue upgrades with variable air valve unit replacement on 1st floor and basement.	60,000	75,000	75,000
3 Update fire alarms	40,000	40,000	40,000
4 Window Sill Replacement - Materials only, staff to install. <i>(Moved from 2025)</i>	-	30,000	30,000
<b>Total 2026 Administration Building</b>	<b>\$ 140,000</b>	<b>\$ 195,000</b>	<b>\$ 145,000</b>
<b><u>Police Department</u></b>			
1 Locker room upgrades - New lockers, flooring, furnishing, wall tiles, fixtures, etc. (Locker room upgrade of lockers \$364,700 , \$135,000 Wall tiles, fixtures, flooring, etc.)	\$ 500,000	\$ 500,000	\$ 500,000
2 Parking Lot - Concrete, due to the weight of the Armored Rescue Vehicle. <b>This was updated from the 2026 - 2030 CIP</b>	-	145,000	100,000
<b>Total 2026 Police Department</b>	<b>\$ 500,000</b>	<b>\$ 645,000</b>	<b>\$ 600,000</b>
<b><u>Fire Department</u></b>			
1 Phase 2 - Remodel fire station #31 on Tullar Rd. in 2020 a facilities study concluded that Station #31 needed to be replaced or a complete renovation of the current facility should be planned; including a new roof, exterior walls, complete gut to framing and rebuild of the fire station quarters to better meet the current and future needs of the fire department. <i>In addition, to serving as a fire station, this location also houses the city's employee health clinic and IS server room. This is all accounted for in the City's Facilities fund.</i> <b>This was updated from the 2026 - 2030 CIP - Adding contingency approved</b>	\$ 3,000,000	\$ 3,490,000	\$ 3,490,000
2 Station 32 to include flooring for station, re-model of conference room to meet ADA requirements and update office work stations lower level offices <i>(Moved to 2025)</i>	195,000	-	-
3 Exterior signage at Station #32	35,000	35,000	35,000
4 Replace boilers at Station #32	-	135,000	135,000
<b>Total 2026 Fire Department</b>	<b>\$ 3,230,000</b>	<b>\$ 3,660,000</b>	<b>\$ 3,660,000</b>

**City of Neenah**  
**2026 Capital Improvement Plan**  
**Detail Project Schedule - Facilities**

<b>Project Description and Plan Comments</b>	<b>Adopted 2024 - 2028 CIP</b>	<b>Department Request</b>	<b>Mayor Proposed</b>
<b><u>City Facilities</u></b>			
1 <u>Tullar Garage</u> : HVAC Upgrades. maintenance shop area	\$ 25,000	\$ 25,000	\$ 25,000
2 <u>Tullar Garage</u> : Replace roof over fleet maintenance area - phase 4 of 5 to replace the original roof on the 1990 building (approximately 9,020 SF) <i>(Completed in 2025)</i>	110,000	-	-
3 <u>Tullar Garage</u> : Finish conversion to electric key FOBs. ADA interior door upgrades.	15,000	20,000	20,000
4 <u>Tullar Garage</u> : Overhead door and opener replacement. on-going project. 2 shop doors (5 and 6 of 9)	12,000	12,000	12,000
5 <u>Tullar Garage</u> : Parking lot and asphalt repairs - target east side of building	150,000	-	-
6 <u>Tullar Garage</u> : Replace roof over vehicle storage area - phase 5 of 5 to replace the original roof on the 1990 building (Approximately 48,190 SF) <i>(Moved from 2027)</i>	-	330,000	330,000
7 <u>Tullar Garage</u> : Replace infrared heaters in North vehicle bay or vehicle wash bay.	-	25,000	25,000
<b>Total 2026 City Facilities</b>	<b>\$ 312,000</b>	<b>\$ 412,000</b>	<b>\$ 412,000</b>
<b><u>Parking Facilities</u></b>			
1 <u>Church Street Ramp</u> : Miscellaneous structure repairs	\$ 15,000	\$ 50,000	\$ 50,000
<b>Total 2026 Parking Facilities</b>	<b>\$ 15,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
<b><u>Bergstrom-Mahler Museum</u></b>			
1 Annual Subsidy - Potential projects could include: extend/repair/replace driveway, replace boiler, repair/replace/tuckpoint exterior masonry walls	\$ 35,000	\$ 35,000	\$ 35,000
<b>Total 2026 Bergstrom-Mahler Museum</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>
<b><u>Library</u></b>			
1 Reupholster second floor furniture	\$ 15,000	\$ -	\$ -
2 Refinish seventeen (17) second floor wood tables	10,000	10,000	10,000
3 Landscape design: landscape architect fees <i>(Moved to 2027)</i>	25,000	-	-
4 Replace sprinkler heads per fire codes <b>This was updated from the 2026 - 2030 CIP - Move to 2027</b>	-	20,000	-
5 Adult Services Workroom furniture	-	15,000	15,000
<b>Total 2026 Library</b>	<b>\$ 50,000</b>	<b>\$ 45,000</b>	<b>\$ 25,000</b>



**City of Neenah**  
**2026 Capital Improvement Plan**  
**Detail Project Schedule - Facilities**

Project Description and Plan Comments	Adopted 2024 - 2028 CIP	Department Request	Mayor Proposed
<b><u>Parks and Recreation</u></b>			
<b><u>Development</u></b>			
1 Carpenter Preserve phase 2	\$ 335,000	\$ 100,000	\$ 100,000
2 Comprehensive Outdoor Rec Plan 5 yr. update	30,000	35,000	35,000
3 Rec Park boat parking lot in cooperation with stormwater utility	250,000	-	-
4 Riverside Park lighting replacement	50,000	75,000	75,000
5 Kimberly Point phase 1 shoreline protection / stabilization (applying for grants to offset cost)	900,000	203,000	203,000
6 Kimberly Point lighthouse renovations <u>Other Funding Sources: Community Donations 50%</u> (\$225,000)	-	550,000	565,000
7 Market and physical analysis of boat slip rental at Shattuck Park	-	7,500	7,500
<b><u>Maintenance</u></b>			
8 Building ADA upgrades	20,000	25,000	25,000
9 Whiting Boat House - roof	30,000	40,000	40,000
10 Doty Cabin repair	-	25,000	25,000
11 Miscellaneous asphalt trails / parking lots program	35,000	35,000	35,000
12 Little Lake Butte des Morts weed control	-	30,000	30,000
<b><u>Play Equipment</u></b>			
13 Quarry Park (Moved from 2027)	140,000	-	225,000
14 Doty Park (Move to 2027)	-	700,000	-
<b>Total 2026 Parks and Recreation</b>	<b>\$ 1,790,000</b>	<b>\$ 1,825,500</b>	<b>\$ 1,365,500</b>
<b><u>Cemetery</u></b>			
None	None	None	None
<b>Total 2026 Cemetery</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL ALL 2026 FACILITIES</b>	<b>\$ 6,072,000</b>	<b>\$ 6,867,500</b>	<b>\$ 6,292,500</b>

**CITY OF NEENAH  
2026 CAPITAL BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Bergstrom-Mahler Museum	<b>Budget:</b> Bergstrom-Mahler Museum
<b>Program:</b> Culture and Recreation	<b>Submitted by:</b> Amy Moorefield / John Timmer

**Goal/Responsibility:**

Bergstrom-Mahler Museum mission statement: *We provide extraordinary glass experiences to spark fun, kindle creativity, and illuminate learning for all.*

**Activities and Value:**

Bergstrom-Mahler Museum of Glass rebranded in 2012 to focus exclusively on glass art, playing to our strength in our permanent collection as well as providing our community with a unique opportunity to see world class glass art. By creating an exhibition platform of high caliber, recognized artists, and focusing on our education, as well as collecting, the museum is now ranked in the top five glass museums in the country as well as is the largest presenter of paperweights in the world. The museum has the unique distinction of being accredited by the American Alliance of Museums since 1974 and received re-accreditation in 2023. Visitors come from broader areas, spending overnights in the Fox Valley, and contributing to the area creative economy. The Museum is an exclusive admission-free museum in the Fox Cities.

**2025 Exhibitions include:**

- ***One-of-a-Kind: Unique Perthshire Paperweights***, May 24, 2024 – January 26, 2025
- ***Sharon Fujimoto***, August 9, 2024 – February 16, 2025
- ***Farm to Flame: Gene Koss***, September 20, 2024 – February 9, 2025
- ***New Art on the Block: From the Permanent Collection***, October 31, 2024 – April 13, 2025
- ***Teen Voices in Glass: 2025 High School Glass Exhibition***, February 28, 2025 – April 18, 2025
- ***Primer: Leo Tecosky***, March 7, 2025 – July 27, 2025
- ***Victorian Art Glass Baskets***, February 7, 2025 – December 7, 2025
- ***Spring & Summer Glass Showcase***, April 25, 2025 – October 1, 2025
- ***Through a Window Darkly: The Artwork of Jen Blazina***, April 25, 2025 – October 5, 2025
- ***Building Skyward: Michael Mikula***, August 8, 2025 – February 15, 2026

***One-of-a-Kind: Unique Perthshire Paperweights***, May 24, 2024 – January 26, 2025

Perhaps no name is more synonymous with contemporary Scottish glass than that of Perthshire Paperweights. Founded in 1968 by Stuart Drysdale, Perthshire Paperweights was borne out of a desire to preserve the classic designs of antique millefiori paperweights produced by the French factories of Baccarat, Clichy and St. Louis. In fact, it was an article and accompanying photographs featuring the collection of the Bergstrom Art Center in the July 1965 issue of Woman's Day magazine that piqued Drysdale's interest of creating paperweights in the style and artistry of the old masters.

This exhibition features one-of-a-kind examples of Perthshire paperweights and related items. Some of the examples served as prototypes for later designs, while others were created to commemorate an event or memorialize an individual. On exhibit in the Mabel R. McClanahan Memorial Study Gallery.

***Sharon Fujimoto***, August 9, 2024 – February 16, 2025

Based in Amherst Junction, Wisconsin, artist Sharon Fujimoto creates art and functional objects using glass as the basic medium. She believes in the simplicity of form and color and the fact that "...accidents' are a beautiful thing." She says, "I am not the master of my medium, I simply go with the flow as a witness, a participant and a supervisor. The end result is a one-of-a-kind object that will hopefully endure trends and fads – a piece that will make a connection with the artist and the viewer.

As a result of her selection as the 1st place winner, sponsored by Rosann Baum Milius, of the 2023 GLASS Arts Festival, Fujimoto's art will be on exhibit in the museum's Blue Gallery through February.

***Farm to Flame: Gene Koss***, September 20, 2024 – February 9, 2025

After obtaining his Master of Fine Arts degree at Tyler School of Art at Temple University, Gene Koss started the Tulane University glass program and brought the movement of glass art to New Orleans. He uses steel and glass to create monumental works. Working with serial cast glass parts to enlarge scale

**CITY OF NEENAH  
2025 CAPITAL BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Bergstrom-Mahler Museum	<b>Budget:</b> Bergstrom-Mahler Museum
<b>Program:</b> Culture and Recreation	<b>Submitted by:</b> Amy Moorefield / John Timmer

and combining these elements with iron and neon, he has raised glass sculpture to the realm of public art. Koss's work has had a profound impact on American artists working in both steel and glass media. Koss is the recipient of numerous awards including the National Endowment for the Arts; the New Orleans Community Arts Award; and Pace-Willson Art Foundation grants. His work is included in numerous private collections and has been displayed in museums and galleries throughout the United States and abroad, including the International Biennale for Contemporary Art in Florence, Italy, and has been featured in International Glass Art, Contemporary Glass-Color, Light & Form and Glass Art from Urban Glass publications. Koss is represented by Arthur Roger Gallery in New Orleans, LA. In 2019 Gene Koss Sculpture was published by Arnoldsche Art Publishers, Stuttgart, Germany, and released internationally. The monograph features Koss' most important artistic achievements created during his 45-year career, and, through insightful essays by well recognized critics and curators, places his sculptures in historic perspective.

***New Art on the Block: Selections from the Permanent Collection***, October 31, 2024 – April 13, 2025

At Bergstrom-Mahler Museum of Glass, our mission is to provide extraordinary glass experiences to spark fun, kindle creativity and illuminate learning for all. This exhibition celebrates the generosity of our museum benefactors, and highlights gifts of artwork to the museum during the past two years. These acquisitions serve to broaden the interpretive scope of our permanent collection holdings – now totaling 4,940 artworks – while simultaneously increasing artist representation. *New Art on the Block* showcases recently acquired artwork by Jen Blazina, Dale Chihuly, Wes Hunting, William Morris, Colin Reid, Cathy Richardson, Richard Royal, Ginny Ruffner, and Preston Singletary.

As an American Alliance of Museum's accredited institution, Bergstrom-Mahler Museum of Glass strategically acquires artwork that enhances our mission as a leading glass museum through exhibition, interpretation, and research. Through these gifts, we are able to continue engaging our audiences with the exciting world of glass art.

***Teen Voices in Glass: 2025 Area High School Glass Exhibition***, February 28, 2025 – April 18, 2025

Bergstrom-Mahler Museum of Glass provides extraordinary glass experiences to ignite creativity, spark fun, and cultivate learning for all. We are pleased to exhibit glass art made by area high school students in Teen Voices in Glass: 2025 Area High School Glass Exhibition. After creating glass art in the Museum's Glass Studio, students from over sixteen area high schools have the opportunity to share their work in this public setting. Bergstrom-Mahler Museum of Glass strives to encourage the creativity of talented young artists in the area with this annual exhibit.

Teen Voices in Glass: 2025 Area High School Glass Exhibition and Glass Experience Days are presented by Jewelers Mutual. Awards presented by Jewelers Mutual and also supported in part by Jack Richeson & Co., the Lilian Noble Memorial Fund, and Oshkosh Fine Arts Association.

***Primer: Leo Tecosky***, March 7, 2025 – July 27, 2025

Born in Albuquerque, NM and raised in Miami, FL, Leo Tecosky works at the intersection of cultural and craft traditions in the pursuit of knowledge and self. With a BA in Fine Arts from Alfred University and an MFA from the School of Visual Arts, Tecosky's site specific installation *Primer* mixes deconstructed elements of hip hop with technical glass making processes. Tecosky is the recipient of the 36th annual Corning Museum Rakow Commission as well as the 2023 Maxwell/Hanrahan Award in Craft. Recent exhibitions include TECO037 at Alma's RVA and collections by the Chrysler Museum and the Corning Museum of Glass. Tecosky lives and blows in Brooklyn, NY. His work will transform the museum's Blue Gallery from March 7 to July 27, 2025. Funded in part by a grant from the Green Bay Packer Foundation.

***Victorian Art Glass Baskets***, February 7, 2025 – December 7, 2025

Did you know that in addition to antique glass paperweights, Evangeline Bergstrom also collected decorative glass tableware, vases and baskets? These baskets reached the height of their popularity around 1885. English and American glass factories responded to the rise of consumerism and the increasing desire for highly embellished items by creating and marketing fanciful glass table decorations

**CITY OF NEENAH  
2025 CAPITAL BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Bergstrom-Mahler Museum	<b>Budget:</b> Bergstrom-Mahler Museum
<b>Program:</b> Culture and Recreation	<b>Submitted by:</b> Amy Moorefield / John Timmer

for middle and upper-class households. Come see a selection of Mrs. Bergstrom's Victorian Art Glass Baskets, on exhibit in the Mabel R. McClanahan Memorial Study Gallery.

***Spring & Summer Glass Showcase*, April 25, 2025 – October 1, 2025**

Bergstrom-Mahler Museum of Glass is home to more than 350 works of contemporary studio glass from internationally recognized artists. This exhibition highlights various making techniques employed in the creation of these sculptures and wall hangings, including blowing, casting, fusing, sandblasting, and coldworking. Included in this exhibition are works by artists John Littleton, Kate Vogel, Joel Philip Myers, Milon Townsend, Martie Negri, Bernard Katz, Jon Wolfe, Therman Statom, Michael Meilahn, Richard Jolley, Vladimira Klumpar, Thomas McGlauchlin, Rick Beck, Jose Chardiet, Will Pappenheimer, and Marco and Mattia Salvatore. Bergstrom-Mahler Museum of Glass is grateful to our generous donors for their contributions of artwork to the permanent collection.

***Through a Window Darkly: The Artwork of Jen Blazina*, April 25, 2025 – October 5, 2025**

Artist Jen Blazina is a Philadelphia sculptor and printmaker who uses glass as her primary medium. She received her MFA in printmaking from Cranbrook Academy of Art, her BA from Sarah Lawrence College in Bronxville, New York as well as Purchase College in Purchase, NY. *Through a Window Darkly: The Artwork of Jen Blazina* pays homage to Evangeline Bergstrom, one of Bergstrom-Mahler Museum of Glass founders. Blazina's work is influenced by commonplace possessions, familial vignettes and photographs. These evoke an ephemeral sense of past memories. Through the process of re-creating and casting mementos in glass and metal, she seeks to transform their history in her own voice. On exhibit in the museum's Wisconsin Gallery from April 25 to October 5, 2025. Funding provided in part by grants from the Green Bay Packer Foundation and from the Art Alliance for Contemporary Glass (AACG).

***Building Skyward: Michael Mikula*, August 8, 2025 – February 15, 2026**

Award winning artist Michael Mikula creates glass sculptures and vessels that draw the viewer towards deeper discoveries. Contemplations on architecture, from ancient to contemporary, are the starting point for reinterpreting structure and detail. Going beyond form and color, glass components are individually cast, blown, cut and polished, and composed to play with the material's ability to refract light. The result is mesmerizing artworks that are sure to be unforgettable focal points in any private or public space. Mikula is always examining built environments for their patterns, forms and details to spark his imagination. For more than two decades he has explored a process using multi-part graphite molds as a tool for introducing imagery into blown glass.

*"Think of a Louise Nevelson sculpture to imagine what a mold looks like as molten glass fills the form – taking its shape in reverse. My use of color is purposefully understated to focus attention on form and how the imagery and light is captured and reflected through the glass. My goal is that each piece be a well-designed and crafted object with integrity and lasting value".*

– Michael Mikula

Michael Mikula is the winner of the 2024 GLASS Arts Festival and the recipient of First Place Prize sponsored by Rosann Baum Milius.

**Thursday Evenings**

We open our doors until 8:00pm on Thursdays. This offers the museum to the community after normal business hours and provides a regular opportunity for evening visits. The museum has committed to extending our hours of operation to reach a larger audience, admission free.

**Art After Dark**

A popular means to serve a younger audience and keep extended hours at the museum. The family-friendly event, held in the evenings, was created to try and reach a new audience, one that might not be comfortable with traditional museum settings. This has proven to be very popular with the community and is admission free. Our Art After Dark programs in the summer utilize the outdoor spaces and resources of the Museum location along the Neenah shoreline of Lake Winnebago.

**CITY OF NEENAH  
2025 CAPITAL BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Bergstrom-Mahler Museum	<b>Budget:</b> Bergstrom-Mahler Museum
<b>Program:</b> Culture and Recreation	<b>Submitted by:</b> Amy Moorefield / John Timmer

**SPARK!**

SPARK! is a cultural program for people with early- to mid-stage memory loss and their care partners. We welcome participants to stay actively engaged in their communities while joining peers to experience art, culture and nature in a comfortable environment with specially trained staff and volunteers. Offered free every second Tuesday of the month from 1:30pm to 2:30pm, reservations suggested.

**GLASS Arts Festival:** Created in 2022 and held on the second Saturday in August, the GLASS Arts Festival brings glass artists from around the US and community together for a fun-filled day full of free kids activities, glass blowing demonstrations, glass art for sale, exhibitions, music, and food. In 2025, the museum welcomed over 3,200 community members.

Bergstrom-Mahler Museum of Glass continues to participate in collaborative programming with the Neenah Arts Council.

2025 Outside (contract) Services: \$37,374 (FY end June 2025) Detail report attached.

2025 General (routine) Maintenance/Supplies: \$24,252 (FY end June 2025)  
Maintenance and janitorial supplies, tools and non-capital building maintenance. Detail report attached.

2025 Utilities: \$43,085 (FY end June 2025) Detail report attached.

**Fiscal Year 2025 Service, Maintenance, and Utilities Total: \$104,711** (FY end June 2025)

**2025 Allocation spent on:** HVAC repair (Bassett/Heat & Power), Hot Water System repair, Roof repair, water damage, and Elevator maintenance. Detail report attached.

**2026 Capital Request:**

Permanent accessibility ramps on lakeside areas (\$20,000), Repair stucco, concrete, and wood exterior (\$10,000 pending estimate), Access pathway repair (\$5,000 pending estimate), HVAC repair/replace contingency.

**Major Increases (Decreases) in 2026 Budget Request:**

The museum has independently maintained the building and equipment, as well as invested significantly in improvements for the 50+ years of its existence. At this time, we would like to request \$35,000 for the planned 2026 capital improvements.

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<p style="text-align: center;"><b>City of Neenah</b> <b>2026 Budget</b> <b>Capital Equipment Summarized</b></p>
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**Budgeted Funding Sources**

General Obligation Borrowing Proceeds	\$ 4,175,700
Funding Assistance Program (FAP) Grant - Fire	45,615
<b><i>Total Funding Sources</i></b>	<b><u>\$ 4,221,315</u></b>

**Budgeted Expenditures**

City Clerk	\$ 51,770
Information Systems	1,355,000
Police	357,770
Fire/Rescue (60.82% of Consolidated Department)	1,166,275
Public Works and Recycling	1,115,500
Community Development	-
Library	-
Parks and Recreation	150,000
Cemetery	25,000
<b><i>Total Expenditures</i></b>	<b><u>\$ 4,221,315</u></b>

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**CITY OF NEENAH  
2026 CAPITAL BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> Capital Equipment Fund
<b>Program:</b> Capital Program Funds	<b>Submitted by:</b> Vicky K. Rasmussen

**2026 Budget**

The Capital Fund accounts for the purchase of all capital equipment within all City departments.

	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Estimate</b>	<b>2026 Budget</b>
<b>Fund Balance (Deficit), January 1</b>	<b>\$ 2,697,894</b>	<b>\$ 2,274,802</b>	<b>\$ 2,274,802</b>	<b>\$ 313,730</b>
<u>Revenues</u>				
Intergovernmental	300,000	305,600	-	-
Miscellaneous	15,683	-	-	45,615
Debt Issuance	2,673,410	4,075,880	2,905,170	4,175,700
Transfers In	24,636	-	-	-
Total Revenues	3,013,729	4,381,480	2,905,170	4,221,315
<u>Expenditures</u>				
Capital Outlay - Current Budget	3,436,821	4,381,480	4,235,170	4,221,315
Transfers Out	-	-	-	-
Total Expenditures	3,436,821	4,381,480	4,235,170	4,221,315
Excess Revenues Over (Under) Expenditures	(423,092)	-	(1,330,000)	-
Fund Balance (Deficit), December 31 (Before Carry Forwards)	<b>\$ 2,274,802</b>	<b>\$ 2,274,802</b>	<b>\$ 944,802</b>	<b>\$ 313,730</b>
Capital Outlay - Carry Forwards	(631,072)	(631,072)	(631,072)	-
<b>Fund Balance (Deficit), December 31 (After Carry Forwards)</b>	<b>\$ 1,643,730</b>	<b>\$ 1,643,730</b>	<b>\$ 313,730</b>	<b>\$ 313,730</b>

<b>Capital Equipment Carry Forwards to 2025</b>			
<b>Project Description</b>	<b>Department Requested</b>	<b>Mayor Proposed</b>	<b>Council Adopted</b>
ERP Suite (Information Systems) 2024	\$ 55,324	\$ 55,324	
Multi-Year Software/Maintenance Contracts (Information Systems) 2024	96,013	96,013	
Cybersecurity Analysis (Information Systems) 2023, 2024	84,208	84,208	
Smart Cities Initiatives (Information Systems) 2023	104,179	104,179	
Wireless Network Upgrade (Information Systems) 2023	12,691	12,691	
Redundant Data Storage (Information Systems) 2023	71,958	71,958	
Fiber Builds (Information Systems) 2023	35,540	35,540	
Plow Truck w/o Salter (Public Works) 2023	111,117	111,117	
Storage Building - Previously Vehicle Barriers (Police) 2024	60,042	60,042	
<b>Total Carry Forwards to 2025</b>	<b>\$ 631,072</b>	<b>\$ 631,072</b>	

**City of Neenah**  
**2026 Capital Improvement Plan**  
**Detail Project Schedule - Capital Equipment**

<b>Project Description and Plan Comments</b>	<b>Adopted 2024 - 2028 CIP</b>	<b>Department Request</b>	<b>Mayor Proposed</b>
<b><u>2026 CAPITAL EQUIPMENT</u></b>			
<b><u>DOLAS / City Clerk</u></b>			
1 Three (3) - One piece three person voting booth	\$ 1,770	\$ 1,770	\$ 1,770
2 Agendas and minutes management software	-	50,000	50,000
<b>Total 2026 DOLAS / City Clerk</b>	<b>\$ 1,770</b>	<b>\$ 51,770</b>	<b>\$ 51,770</b>
<b><u>Information Systems</u></b>			
1 Enterprise Resource Planning Suite (ERP). As the City's ERP implementation continues this funding will be utilized for application implementations, modifications, and training. SaaS Cloud access fees are moving from this item to the multi-year hardware/software maintenance. Benefits will include seamless integration for data sharing between nearly all City applications, ability to more easily introduce dashboards and analytics for decision making and extending services to the public more efficiently through web portals.	\$ 100,000	\$ 100,000	\$ 100,000
2 Multi-Year Hardware/Software Maintenance Agreements. Carrying on the effort to budget expenditures and tax levy dollars most efficiently, these additional funds will provide the necessary funding to implement 5 year agreements for hardware/software solutions purchased in 2026. Since this program started in 2021, this year is when most 5 year software agreements will need to be renewed.	900,000	500,000	500,000
3 Computer Replacement Fund. Ongoing fund to replace aging and low-performance endpoints such as desktops, laptops, tablets, and peripherals.	20,000	30,000	30,000
4 Technology Replacement Fund. This funding will provide us the ability to upgrade aging hardware, and replace equipment when it is at end of life or experiences hardware failure. Currently planning 2026 funds for replacement of end of life minor servers, security hardware, conference room equipment, and miscellaneous networking hardware.	40,000	80,000	80,000
5 Cybersecurity Initiative - Continue to address security deficiencies identified in security analysis, including SaaS/License fees for security specific solutions.	80,000	90,000	90,000
6 Fiber Builds/Acquisitions. Expansion of the City's Fiber Infrastructure to meet the City's technology initiatives, including Smart Cities. 2026 projects include bringing fiber to Arrowhead Park, Cecil St Garage, Southview Park, Kimberly Point Lighthouse, 4 Traffic Cabinets and 3 Lift Stations.	-	300,000	300,000

**City of Neenah**  
**2026 Capital Improvement Plan**  
**Detail Project Schedule - Capital Equipment**

<b>Project Description and Plan Comments</b>	<b>Adopted 2024 - 2028 CIP</b>	<b>Department Request</b>	<b>Mayor Proposed</b>
7 Fiber Audit. All city owned fiber will be inspected, and this audit will provide a list of issues that require fixing. Budget is for the audit, plus additional dollars to resolve issues that require immediate attention. Unknown when the last audit was performed. Recommended to perform every few years.	\$ -	\$ 25,000	\$ 25,000
8 Phone System Replacement. The city's Mitel phone system is now end of life, and needs replacement. We will also be evaluating all systems that interface with the phone system for potential replacement.	-	150,000	150,000
9 Data Center Air Conditioning. Install a new AC unit in the Police Department Data Center to support cooling requirements for a temporary move of Disaster Recovery (DR) equipment from Fire 31 during the remodel. This room is nearing a need for dedicated AC, and will benefit from this installation even after the DR equipment is moved back to Fire 31.	-	50,000	50,000
10 Primary Firewall Replacement. The city's current firewalls are now on extended support. Existing firewalls will move to our disaster recovery site at Fire 31, and new ones will be brought in for our primary site at City Hall.	-	30,000	30,000
<b>Total 2026 Information Systems</b>	<b>\$ 1,140,000</b>	<b>\$ 1,355,000</b>	<b>\$ 1,355,000</b>
<b><u>Police Department</u></b>			
1 Vehicle purchases: Squads 2, 3 and 12	\$ 175,000	\$ 175,000	\$ 175,000
2 SWAT Tactical Vests (3 total). The vests have a lifespan of 5 years and were last purchased in 2021. They will need replacing in 2026 at the latest. <b>This was updated from the 2026 - 2030 CIP from 12 to 3 Vests</b>	40,000	40,000	12,000
3 Axon body camera equipment contract (4th year out of 5-year contract with body camera provider). The contract is a service agreement, as well as equipment replacement. This includes new cameras and equipment upon signing, halfway (2.5 years), and at the end of the contract (5 years), replacing equipment 3 times in 5 years.	43,520	43,520	43,520
4 Axon Tasers. Payment 1 of 5. Continued payment on purchase of 22 Tasers. Cost includes all training cartridges and accessories per year.	30,000	30,000	30,000
5 Phone Extraction Program - mobile device forensics extraction system to unlock locked devices for investigative purposes.	10,000	13,000	13,000
6 In-car video recording system for 10 squads Year 2 of 5.	30,000	30,000	30,000
7 Replacement ALPR for Parking Vehicle - (Automatic License Plate Reader) - One time cost. Includes Cameras, system	-	45,000	45,000
8 Automatic License Plate Reader for Patrol Squads- Payment 1 of 4	-	9,250	9,250
<b>Total 2026 Police Department</b>	<b>\$ 328,520</b>	<b>\$ 385,770</b>	<b>\$ 357,770</b>

**City of Neenah**  
**2026 Capital Improvement Plan**  
**Detail Project Schedule - Capital Equipment**

Project Description and Plan Comments	Adopted 2024 - 2028 CIP	Department Request	Mayor Proposed
<b><u>Fire Department (Neenah Share Only)</u></b>			
1 Major equipment relating to firefighting, EMS, hazmat meters, communication equipment, large appliances and station maintenance equipment such as snowblowers, lawnmowers, etc. <b>Total projected cost \$55,000.</b> City of Neenah responsible for fixed percentage as agreed to in the Consolidation Agreement. 2026 cost distribution formula (60.82%) is used for budgeting purposes.	\$ 33,205	\$ 33,450	\$ 33,450
2 Personal Protective equipment above standard budgeted replacement equipment. Complete back-up sets and update a large volume of users with expiring 10 year old gear. <b>Total projected cost \$350,000.</b> City of Neenah responsible for fixed percentage as agreed to in the Consolidation Agreement. 2026 cost distribution formula (60.82%) is used for budgeting purposes.	211,295	212,870	212,870
3 Replace and upgrade of Training Tower, along with related buildings and props. <b>Total Project cost \$1,310,000</b> (Approved \$1,000,000 Total Cost in 2025 an additional \$310,000 added for 2026 Capital Budget - Borrowed \$305,600 in 2025) <b>This was updated from the 2026 - 2030 CIP</b>  <b>Funding Source:</b> Award of a \$500,000 Winnebago County Spirit Fund grant and \$200,000 awarded by the State significantly reduces the borrowing. This project is for a shared facility for both Neenah and Menasha. City of Neenah is responsible for fixed percentage as agreed to in the Consolidation Agreement. Using 2025 cost distribution formula (61.12%) for this project. Neenah's portion is \$800,670 less \$427,840 of awards = \$372,830 net cost, and Menasha's portion is \$509,330 less \$272,160 = \$237,170 net cost.	603,700	729,840	67,240
4 Special Operations Rope/Rescue and equipment above standard budgeted replacement equipment. Update a large volume of users with expiring 10+ year old gear. <b>Total projected cost \$65,000.</b> City of Neenah responsible for fixed percentage as agreed to in the Consolidation Agreement. 2026 cost distribution formula (60.82%) is used for budgeting purposes	-	39,530	39,530
5 Mobile hoist. Hoist is needed to work on fire apparatus and staff vehicles. At this time, we have an unsafe method of trying to work on vehicles and at times have to send trucks to outside vendors for repairs when we could do these in-house. We have a used hoist that was given to us by Menasha DPW when they received a new one. However, this will not hold the weight of the trucks. <b>Total project cost is \$80,000.</b> City of Neenah is responsible for fixed percentage as agreed to in the Consolidation Agreement. 2026 cost distribution formula (60.82%) is used for budgeting purposes <b>This was updated from the 2026 - 2030 CIP - Move to 2027</b>	-	48,660	-

**City of Neenah**  
**2026 Capital Improvement Plan**  
**Detail Project Schedule - Capital Equipment**

Project Description and Plan Comments	Adopted 2024 - 2028 CIP	Department Request	Mayor Proposed
6 Purchase of (1) light duty vehicle to replace F400 (used PD vehicle). <b>Total project cost is \$67,000</b> for equipment and lettering. City of Neenah is responsible for fixed percentage as agreed to in the Consolidation Agreement. 2026 cost distribution formula (60.82%) is used for budgeting purposes	\$ -	\$ 40,750	\$ 40,750
7 Personal Protective equipment <b>Total projected cost \$65,000.</b> City of Neenah responsible for fixed percentage as agreed to in the Consolidation Agreement. 2026 cost distribution formula (60.82%) is used for budgeting purposes <i>(Moved from 2025 operating budget to CIP)</i>	-	39,540	39,540
8 Replace hydraulic extrication equipment and move to battery operated equipment. Current equipment is over 20 years old. <b>Total project cost is \$225,000.</b> City of Neenah is responsible for fixed percentage as agreed to in the Consolidation Agreement. 2026 cost distribution formula (60.82%) is used for budgeting purposes. <i>(Moved from 2028 due to equipment condition)</i>	-	136,850	136,850
9 Replace Engine #32. <b>Total projected cost \$875,000.</b> Order in 2022, expected to be received in 2nd quarter of 2026. City of Neenah responsible for fixed percentage as agreed to in the Consolidation Agreement. 2026 cost distribution formula (60.82%) is used for budgeting purposes. <b>This was updated from the 2026 - 2030 CIP - Contractually Obligated</b>	-	-	532,180
10 Phone System upgrade (all Stations) as part of Neenah IS upgrades. <b>Total projected cost \$30,000.</b> City of Neenah responsible for fixed percentage as agreed to in the Consolidation Agreement. 2026 cost distribution formula (60.82%) is used for budgeting purposes	-	18,250	18,250
11 Purchase of UTV and equipment to be used for Emergency Medical Service (EMS) wildland fires, ice rescue operations and community events. <b>Total project cost is \$75,000.</b> City of Neenah responsible for fixed percentage as agreed to in the Consolidation Agreement. 2026 cost distribution formula (60.82%) is used for budgeting purposes. <b>This was updated from the 2026 - 2030 CIP - Moved from 2028 due to grant</b>  <u>Funding Source:</u> Funding Assistance Program (FAP) Grant for full amount	-	-	45,615
<b>Total 2026 Fire Department</b>	<b>\$ 848,200</b>	<b>\$ 1,299,740</b>	<b>\$ 1,166,275</b>

**City of Neenah**  
**2026 Capital Improvement Plan**  
**Detail Project Schedule - Capital Equipment**

Project Description and Plan Comments	Adopted 2024 - 2028 CIP	Department Request	Mayor Proposed
<b><u>Public Works</u></b> <i>(Equipment disposal value posted as general fund revenue)</i>			
1 Replace 2019 New Way automated solid waste truck. Truck number to be determined	\$ 380,000	\$ 415,000	\$ 415,000
2 Replace #11 - 2012 Single-axle patrol truck with wing with a stainless steel box <i>(Moved to 2028)</i>	250,000	-	-
3 Replace #13 - 2007 Tandem-axle patrol truck with wing (Stainless Steel Box , no salter)	275,000	285,000	285,000
4 Replace #32 - 2015 Vacuum street sweeper - Total cost \$450,000 <i>Funding Source: Public Works = 50% \$225,000 / Storm Water Utility = 50% \$225,000</i>	350,000	225,000	-
5 Replace #46 - 2014 tractor with backhoe <i>(Moved to 2027)</i>	175,000	-	-
6 Replace #21 3/4 ton pick-up truck	75,000	60,000	60,000
7 Forklift - Fleet Maintenance. 7,500 to 10,000 lb. capacity.	-	65,000	65,000
8 Replace #68A - 2007 shop floor scrubber. Replace with a combo unit and a walk-behind sweeper for Fleet Maintenance <i>(Moved from 2027)</i>	-	120,000	120,000
9 Replace 1K - 2018 inspector's truck (crew cab)	-	50,000	50,000
10 Replace 1JJ - 2012 engineering truck (crew cab) <i>(Moved from 2027)</i>	-	50,000	50,000
11 Fleet - Update or replace scanners and programs used on all city vehicles	-	25,000	25,000
12 Fleet - Replace air conditioner servicing machine	-	12,500	12,500
13 Fleet - Replace/Upgrade miscellaneous equipment and small tools	-	30,000	30,000
14 Portable Sewer Televising Camera - Total Cost \$15,000 <i>Funding Source: Public Works = 20% \$3,000 / Sanitary Sewer Utility = 80% \$12,000</i>	-	3,000	3,000
<b>Total 2026 Public Works</b>	<b>\$ 1,505,000</b>	<b>\$ 1,340,500</b>	<b>\$ 1,115,500</b>
<b><u>Community Development</u></b>			
None	None	None	None
<b>Total 2026 Community Development</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**City of Neenah**  
**2026 Capital Improvement Plan**  
**Detail Project Schedule - Capital Equipment**

<b>Project Description and Plan Comments</b>	<b>Adopted 2024 - 2028 CIP</b>	<b>Department Request</b>	<b>Mayor Proposed</b>
<b><u>Library</u></b>			
None	None	None	None
<b><i>Total 2026 Library</i></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Parks and Recreation</u></b>			
1 Mini Excavator to replace TR2 tractor (2010)	\$ 135,000	\$ 135,000	\$ 135,000
2 Hydraulic Deck over Trailer for Diamond Groomer and New Mower	-	15,000	15,000
<b><i>Total 2026 Parks and Recreation</i></b>	<b>\$ 135,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>
<b><u>Cemetery</u></b>			
1 Replace LM8 mower (2018)	\$ 25,000	\$ 25,000	\$ 25,000
<b><i>Total 2026 Cemetery</i></b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>
<b><i>TOTAL ALL 2026 CAPITAL EQUIPMENT</i></b>	<b>\$ 3,983,489</b>	<b>\$ 4,607,780</b>	<b>\$ 4,221,315</b>

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<p style="text-align: center;"><b>City of Neenah</b> <b>2026 Budget</b> <b>Sanitary Sewer Utility Capital Summarized</b></p>
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**Budgeted Funding Sources**

General Obligation Borrowing Proceeds	\$ 2,370,500
<b><i>Total Funding Sources</i></b>	<b><u>\$ 2,370,500</u></b>

**Budgeted Expenditures**

System Repair / Replacement	\$ 2,136,000
Lift Station Upgrades	40,000
Other Improvements	194,500
<b><i>Total Expenditures</i></b>	<b><u>\$ 2,370,500</u></b>

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**City of Neenah**  
**2026 Capital Improvement Plan**  
**Detail Project Schedule - Sanitary Sewer Utility**

Project Description and Plan Comments	Adopted 2024 - 2028 CIP	Department Request	Mayor Proposed
<b><u>2026 SANITARY SEWER</u></b>			
1 Wisconsin Avenue (Oak - Lakeshore) 1,410 ft. Replace main and laterals. Coordinate with street reconstruction. <i>(Moved to 2028)</i>	\$ 760,000	\$ -	\$ -
2 Edgewood Drive (Maple - Whittier) 2,170 ft. Replace main and laterals. Coordinate with street construction. <i>(Moved to 2027)</i>	610,000	-	-
3 Whittier Drive (Emerson - Hawthorne) 340 ft. Replace main and laterals. Coordinate with street construction. <i>(Moved to 2027)</i>	70,000	-	-
4 Hawthorne Street (Congress - Yorkshire) 918 ft. Replace main and laterals. Coordinate with street construction. <i>(Moved to 2027)</i>	270,000	-	-
5 Sterling Avenue (Greenfield - Western) 860 ft. Replace main and laterals. Coordinate with street construction.	280,000	280,000	280,000
6 Nicolet Boulevard (Commercial – Second) 440 ft. Replace main and laterals. Coordinate with street construction. <i>(Moved to 2028)</i>	180,000	-	-
7 Elm Street (Cecil - Division) 2600 ft. Replace main and laterals. Coordinate with street construction.	-	680,000	680,000
8 Reed Street (Cecil - Washington) 2600 ft. Replace main and laterals. Coordinate with street construction.	-	770,000	770,000
9 Henry Street (Douglas - Winneconne) 1,593 ft. Replace main and laterals. Coordinate with street construction. <i>(Moved from 2028)</i>	-	336,000	336,000
10 Henry Street (Winneconne - Monroe) 340 ft. Replace main and laterals. Coordinate with street construction. <i>(Moved from 2028)</i>	-	70,000	70,000
11 Portable Sewer Televising Camera - Total Cost \$15,000 <i>Funding Source: Public Works = 20% \$3,000 / Sanitary Sewer Utility = 80% \$12,000</i>	-	12,000	12,000
12 Existing sanitary sewer system repairs/replacement. Various locations. Grouting, pipe joint sealing, sealing and repairing manholes, sliplining pipe, relaying mains, spot rehabilitation.	110,000	100,000	100,000
13 Lift station upgrades. Various locations. Continuation of City- wide program begun in 1997.	40,000	40,000	40,000
14 Pavement repair: Concrete and asphalt patches.	20,000	20,000	20,000
15 Engineering/Administrative costs related to CIP projects. Transfer to City's General Fund.	62,500	62,500	62,500
<b>TOTAL 2026 SANITARY SEWER</b>	<b>\$ 2,402,500</b>	<b>\$ 2,370,500</b>	<b>\$ 2,370,500</b>

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<p style="text-align: center;"><b>City of Neenah</b> <b>2026 Budget</b> <b>Storm Water Utility Capital Summarized</b></p>
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**Budgeted Funding Sources**

General Obligation Borrowing Proceeds	\$ 1,762,000
<b><i>Total Funding Sources</i></b>	<b><u>\$ 1,762,000</u></b>

**Budgeted Expenditures**

Detention Pond Construction	\$ 600,000
Storm Sewer Repair / Replacement	1,012,000
Other Improvements	150,000
<b><i>Total Expenditures</i></b>	<b><u>\$ 1,762,000</u></b>

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**City of Neenah**  
**2026 Capital Improvement Plan**  
**Detail Project Schedule - Storm Water Utility**

Project Description and Plan Comments	Adopted 2024 - 2028 CIP	Department Request	Mayor Proposed
<b><u>2026 STORM WATER</u></b>			
1 Wisconsin Avenue (Oak - Pine ) 1,410 ft. Replace main and install laterals. Coordinate with street construction. <i>(Moved to 2028)</i>	\$ 300,000	\$ -	\$ -
2 Edgewood Drive (Maple - Whittier) 2,218 ft. Misc. main and catch basin repairs. Coordinate with street construction. <i>(Moved to 2027)</i>	44,000	-	-
3 Nicolet Blvd (Commercial – Third) Replace main and catch basins from Commercial - Second Replace catch basins/leads from Second – Third. <i>(Moved to 2028)</i>	100,000	-	-
4 Elm Street (Cecil - Division) 2,600 ft. Replace main and install laterals. Coordinate with street construction.	-	416,000	416,000
5 Reed Street (Cecil - Washington) 2,920 ft. Replace main and install laterals. Coordinate with street construction.	-	220,000	220,000
6 Laudan Boulevard (Elm - Reed) 580 ft. Replace main. Coordinate with street construction.	-	67,000	67,000
7 Henry Street (Douglas - Monroe) 1,933 ft. Replace main and catch basins. Coordinate with street construction. <i>(Moved from 2028)</i>	-	234,000	234,000
8 Replace #32 - 2015 Vacuum Street Sweeper - Total Cost \$450,000 <b>Funding Source:</b> Public Works = 50% \$225,000 / Storm Water Utility = 50% \$225,000 <b>This was updated from the 2026 - 2030 CIP</b>	-	225,000	-
9 Miscellaneous repairs/Various streets. Storm sewer mains, catch basins and leads. Includes work on street paving projects that aren't listed above. Annual appropriation to continue this program.	200,000	75,000	75,000
10 Detention Ponds - Storm water management device development. \$150,000. Leading sites are Bridgewood Pond, Shattuck and, Rec Park site.	300,000	600,000	600,000
11 Developer reimbursement. Oversize storm pipes and ponds.	50,000	50,000	50,000
12 Mini storm sewer. Various locations. Limited funds are recommended to continue elimination of backyard drainage problems.	5,000	5,000	5,000
13 Pavement repair: Concrete and asphalt patches.	70,000	70,000	70,000
14 Engineering/Administrative costs related to CIP projects. Transfer to City's General Fund.	25,000	25,000	25,000
<b>TOTAL 2026 STORM WATER</b>	<b>\$ 1,094,000</b>	<b>\$ 1,987,000</b>	<b>\$ 1,762,000</b>

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<p style="text-align: center;"><b>City of Neenah</b> <b>2026 Budget</b> <b>Water Utility Capital Summarized</b></p>
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**Budgeted Funding Sources**

Utility Revenues	\$ 3,238,000
<b><i>Total Funding Sources</i></b>	<b><u>\$ 3,238,000</u></b>

**Budgeted Expenditures**

Distribution System - Replacements	\$ 1,853,000
Distribution System - New Mainline Extensions	-
Plant, Metering and Equipment	1,385,000
<b><i>Total Expenditures</i></b>	<b><u>\$ 3,238,000</u></b>

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**City of Neenah**  
**2026 Capital Improvement Plan**  
**Detail Project Schedule - Water Utility**

<b>Project Description and Plan Comments</b>	<b>Adopted 2024 - 2028 CIP</b>	<b>Department Request</b>	<b>Mayor Proposed</b>
<b><u>2026 WATER UTILITY</u></b>			
<b><u>Distribution system - Replacements</u></b>			
1 E. Wisconsin Avenue (Oak - Lakeshore) 600' of 8" at \$150/ft., abandon 730' of 6" 1910 cast iron, relay 12 long side lead services at \$2,500 each , 2 main leaks	\$ 130,000	\$ -	\$ -
2 Edgewood Drive (Maple - Whittier) 2,400' of 8" at \$155/ft, 42 lead services, 27 main leaks, 10 service leaks	391,000	-	-
3 Whittier Drive (Emerson - Hawthorne) 720' of 8" at \$150/ft, 3 lead services, 1 main leak	114,000	-	-
4 Hawthorne Street (Congress - Yorkshire) 1,400' of 8" at \$155/ft., 24 lead services, 2 main leaks	228,000	-	-
5 Sterling Avenue (Greenfield - S. Western) 860' of 8" at \$160/ft., 26 lead services, 5 main leaks, 6 service leaks.	140,000	145,000	145,000
6 Greenfield Street (Sterling - Terminus) 310' of 8" at \$160/ft., 8 lead services, 1 main leak. Water only. Includes patching.	51,000	68,000	68,000
7 Elm Street (Division - Cecil) 2,700' of 12" at \$190/ft., 42 lead services, 2 main leaks, 16 service leaks.	-	539,000	539,000
8 Reed Street (Division - Cecil) 2,700' of 8" at \$160/ft., 47 lead services, 22 service leaks.	-	454,000	454,000
9 Henry Street (Douglas - Winneconne) 1,650' of 12" at \$200/ft., 7 lead services, 15 main leaks, 2 service leaks.	-	347,000	347,000
10 E. North Water Street and W. North Water Street Railroad Crossings.	-	300,000	300,000
<b><i>Total 2026 Distribution system - Replacements</i></b>	<b>\$ 1,054,000</b>	<b>\$ 1,853,000</b>	<b>\$ 1,853,000</b>

**City of Neenah**  
**2026 Capital Improvement Plan**  
**Detail Project Schedule - Water Utility**

<b>Project Description and Plan Comments</b>	<b>Adopted 2024 - 2028 CIP</b>	<b>Department Request</b>	<b>Mayor Proposed</b>
<b><u>Distribution system - New Mainline Extensions</u></b> None	None	None	None
<b><i>Total 2026 Distribution system - New Mainline Extensions</i></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><i>TOTAL 2026 DISTRIBUTION SYSTEMS</i></b>	<b>\$ 1,054,000</b>	<b>\$ 1,853,000</b>	<b>\$ 1,853,000</b>
<b><u>Plant, Metering and Equipment</u></b>			
1 Commercial meter replacement. Regular meter replacement program	\$ 500,000	\$ 500,000	\$ 500,000
2 Miscellaneous tools and equipment	20,000	20,000	20,000
3 Technology upgrade	10,000	10,000	10,000
4 Miscellaneous consulting fees	20,000	20,000	20,000
5 Miscellaneous plant contingency	50,000	50,000	50,000
6 Replace two finished water VFDs	40,000	-	-
7 Replace air scour or intermediate VFD	30,000	30,000	30,000
8 Replace backwash VFDs (2)	60,000	80,000	80,000
9 Replace 2016 pickup truck. Vehicles are on a 10-year replacement cycle	40,000	45,000	45,000
10 GAC Media Replacement	-	600,000	600,000
11 Platform Lift	-	30,000	30,000
<b><i>TOTAL 2026 PLANT, METERING AND EQUIPMENT</i></b>	<b>\$ 770,000</b>	<b>\$ 1,385,000</b>	<b>\$ 1,385,000</b>
<b>TOTAL 2026 WATER UTILITY</b>	<b>\$ 1,824,000</b>	<b>\$ 3,238,000</b>	<b>\$ 3,238,000</b>

**City of Neenah**  
**As of 12-31-24**  
**2024 and Prior CIP Project Funds to be Carried Forward to 2025**

PROJECT DESCRIPTION/ REASON FOR RECOMMENDATION	DEPARTMENT REQUEST	MAYOR PROPOSED	COUNCIL ADOPTED
<b>Information Systems</b>			
ERP Suite (Equipment) 2024	\$ 55,324	\$ 55,324	\$ 55,324
Multi-Year Software/Maintenance Contracts (Equipment) 2024	96,013	96,013	96,013
Cybersecurity Analysis (Equipment) 2023, 2024	84,208	84,208	84,208
Smart Cities Initiatives (Equipment) 2023	104,179	104,179	104,179
Wireless Network Upgrade (Equipment) 2023	12,691	12,691	12,691
Redundant Data Storage (Equipment) 2023	71,958	71,958	71,958
Fiber Builds (Equipment) 2023	35,540	35,540	35,540
<b>Police</b>			
Storage Building - <a href="#">Previously Vehicle Barriers</a> (Equipment) 2024 <a href="#">Council Approved Project 3/19/25</a>	60,042	60,042	60,042
Storage Building - <a href="#">Previously Building Addition</a> (Facilities) 2023 <a href="#">Council Approved Project 3/19/25</a>	154,120	154,120	154,120
<b>Fire</b>			
Remodel Station 31 Design and Engineering (Facilities) 2024 <a href="#">Council Approved Project 9/18/24</a>	301,990	301,990	301,990
<b>Parks/Cemetery</b>			
Cook Park (Facilities) 2023	180,000	180,000	180,000
<b>Arrowhead Park</b>			
Arrowhead Park Design, Engineering and Construction 2021, 2022	972,345	972,345	972,345
<b>Non-TID Redevelopment</b>			-
Redevelopment Planning & Projects 2021 - 2024	210,717	210,717	210,717
<b>TID</b>			
Land Assemblage (TID 10) 2019, 2021	405,692	405,692	405,692
Parking Ramp Design (TID 10) 2019 - 2022	682,500	682,500	682,500
Utility, Pedestrian Trail & Street Improvements (TID 11) 2023	115,000	115,000	115,000
North Pond Design (TID 12) 2023	50,000	50,000	50,000
North Pond Modifications (TID 12) 2023	200,000	200,000	200,000
<b>Public Works - Equipment</b>			
Plow Truck w/o Salter 2023	111,117	111,117	111,117
<b>Public Works - Public Infrastructure</b>			
Commercial St / Winneconne Ave Acquisition 2023 (\$15,000) & 2024 (\$115,000)	130,000	130,000	130,000
Commercial St / Winneconne Ave Construction 2024	45,827	45,827	45,827
Commercial St / Winneconne Ave Construction 2024 <a href="#">Purchase Order/Contract Committed</a>	148,308	148,308	148,308
River St / High St 2023 <a href="#">Purchase Order/Contract Committed</a>	61,532	61,532	61,532
Undesignated Street Repair 2024	67,500	67,500	67,500
Wisconsin Ave / Church St - Traffic Control 2024	90,000	90,000	90,000
Traffic Signal Interconnect 2023	3,508	3,508	3,508
Miscellaneous Sidewalk Repairs 2023	24,000	24,000	24,000
<b>Public Works - Sanitary Sewer</b>			
South Park Ave Easement 2024	66,929	66,929	66,929
South Park Ave Easement 2024 <a href="#">Purchase Order/Contract Committed</a>	79,561	79,561	79,561
River St / High St 2023 <a href="#">Purchase Order/Contract Committed</a>	9,070	9,070	9,070
Bell St. (Sanitary Sewer) 2019	75,000	75,000	75,000
<b>Public Works - Storm Water</b>			
Harrison St Pond 2023	180,700	180,700	180,700
Harrison St Pond 2023 <a href="#">Purchase Order/Contract Committed</a>	94,852	94,852	94,852
Detention Ponds 2024 <a href="#">Purchase Order/Contract Committed</a>	248,292	248,292	248,292
<b>Total Prior Years Non-Lapsing Project Funds</b>	<b>5,228,515</b>	<b>5,228,515</b>	<b>5,228,515</b>

Summary	
Function	Amount
Public Infrastructure	570,675
Equipment	631,072
Facilities	636,110
Arrowhead Park	972,345
Redevelopment	210,717
TIF #10	1,088,192
TIF #11	115,000
TIF #12	250,000
Sanitary Sewer	230,560
Storm Water	523,844
<b>Total</b>	<b>5,228,515</b>

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**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b>	<b>Budget:</b>
Finance	Sewer Utility Fund
<b>Program:</b>	<b>Submitted by:</b>
Enterprise/Other Funds	G. Kaiser

Sanitary Sewer Utility Fund  
2026 Operating Budget

The City of Neenah Sewer Fund was created by City Ordinance. The purpose of the Fund is to account separately for all revenue and expenditure activities necessary to provide sanitary sewer service to City property owners. Revenues include sewer user fees, interest income and special charges. Costs include collection, transportation system maintenance, wastewater treatment, debt service payments, capital investments, statutory and discretionary reserves and administration charges. Specific system and equipment replacement reserve accounts required by DNR and EPA have been established.

The 2026 budget includes a recommendation to increase all sanitary sewer base and volume charges by 25%, and industrial-specific charges (BOD and SS) by 15%. The last rate increase occurred in 2014. Since that time a number of costs have increased, among them:

- 1) Debt service repayment costs, inclusive of increased costs associated with the "50/50" cost sharing policy (enacted in 2017) for sewer lateral replacements to combat infiltration/inflow issues in the sewer system.
- 2) Annual repayment costs for Neenah's share of the biosolids building acquired by the Neenah Menasha Sewerage Commission (NMSC) in 2024.
- 3) Annual payments to the City of Menasha for Neenah flow traveling through Menasha pipes.

The 2026 rate increase is designed to generate funds to address the costs listed above. Additional rate increases will be needed in the future to ensure the utility is financially sustainable, contingent on the outcome of plans for NMSC plant improvements to meet DNR requirements, as well as other cost increases that have accumulated in the utility. Staff also intends to perform a review of the sanitary sewer rate structure in 2026, to ensure rates show equity between residential, commercial, and industrial customers.

	2024 Actual	2025 Budget	2025 Estimate	2026 Request	2026 Proposed
Fund Balance, January 1	\$5,943,081	\$4,105,036	\$4,105,036	\$2,759,196	\$2,759,196
<b>REVENUES</b>					
User Fees	\$4,894,524	\$4,700,000	\$4,800,000	\$5,900,000	\$5,900,000
Interest	117,870	100,000	55,000	50,000	50,000
Industrial Testing Fees	34,640	35,000	35,000	35,000	35,000
Sewer Assessments	421,085	200,000	200,000	200,000	200,000
Proceeds From Borrowing	1,235,000	1,012,500	430,480	2,370,500	2,370,500
Insurance Settlements	6,787	0	0	0	0
Miscellaneous Revenues	33,923	40,000	35,000	35,000	35,000
Total Revenue	\$6,743,829	\$6,087,500	\$5,555,480	\$8,590,500	\$8,590,500
<b>EXPENDITURES</b>					
Treatment Plant Charges	\$2,975,325	\$3,203,120	\$2,948,190	\$3,108,020	\$3,108,020
Sewers/Lift Stations Maint.	323,640	391,450	353,720	356,060	356,060
T-V Sewer Insp. & Sealing	64,130	21,860	21,620	21,710	21,710
Administration/Overhead	674,700	705,070	705,070	726,220	726,220
Monthly Billings Charges	334,261	250,000	250,000	300,000	300,000
Ind. Wastewater Monitoring	34,704	35,000	35,000	35,000	35,000
City of Menasha Payment	25,106	25,000	25,000	25,000	25,000
Legal & Miscellaneous	13,275	15,000	15,000	15,000	15,000
Capital Expense	2,627,558	1,012,500	1,012,500	2,370,500	2,370,500
Debt Service Payments	1,509,175	1,535,220	1,535,220	1,469,880	1,469,880
Total Expenditures	\$8,581,874	\$7,194,220	\$6,901,320	\$8,427,390	\$8,427,390
Excess Revenues Over (Under) Expenditures	(\$1,838,045)	(\$1,106,720)	(\$1,345,840)	\$163,110	\$163,110
Fund Balance, December 31	\$4,105,036	\$2,998,316	\$2,759,196	\$2,922,306	\$2,922,306

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Public Works & Utilities	<b>Budget:</b> Storm Water Utility
<b>Program:</b> Enterprise/Other Funds	<b>Submitted by:</b> G. Kaiser

Storm Water Management Utility  
2026 Operating Budget

A Storm Water Management Utility was created and became effective January 1, 2003. A Storm Water Management Utility is similar to electric, water, or wastewater utilities. Users pay for the services provided, which include an improved and better-maintained flood control and drainage system. The utility fee is a user fee charged to all developed properties within the City of Neenah. In this way, property owners pay their fair share of the costs for storm water management. Customers are charged a fee that approximates the relative contribution of storm water runoff from their property based upon the square footage of hard surface (roof surface, driveways, parking lots, etc.).

Customers are billed based upon their property's calculated Equivalent Runoff Unit (ERU). All single-family residential properties in the City are billed as one ERU. The storm water charge appears as a line item on the quarterly utility bills received from the City's Finance Department. The current storm water rate is \$90 per ERU, effective since 1/1/25. Rates are reviewed each year to ensure that revenues are sufficient to operate the Utility and to maintain an adequate fund balance.

	2024 Actual	2025 Budget	2025 Estimate	2026 Request	2026 Proposed
Fund Balance, January 1	\$2,873,492	\$2,565,443	\$2,565,443	\$1,493,423	\$1,493,423
<b>REVENUES</b>					
User Fees	1,995,809	\$2,150,000	\$2,150,000	\$2,150,000	\$2,150,000
Permit Fee	34,175	15,000	15,000	15,000	15,000
Interest	97,353	75,000	55,000	40,000	40,000
Def. Sewer Hook-Up Charge/ Mains	3,096	15,000	15,000	15,000	15,000
Proceeds from Borrowing	1,110,000	1,320,000	553,160	1,987,000	1,762,000
Miscellaneous Revenues	19,382	15,000	15,000	15,000	15,000
Total Revenue	\$3,259,815	\$3,590,000	\$2,803,160	\$4,222,000	\$3,997,000
<b>EXPENDITURES</b>					
Storm Sewer Operations	\$104,915	\$254,300	\$232,960	\$135,490	\$135,490
TV Sewers Insp/Sealing	2,811	3,770	3,620	3,740	3,740
Neenah Creek Control	0	6,710	3,090	4,970	4,970
Street Cleaning	195,920	197,920	193,260	195,850	195,850
Snow Hauling	64,449	109,550	102,470	99,220	99,220
Erosion Control Inspection	32,940	35,920	35,920	36,540	36,540
Detention Pond	80,310	94,140	109,620	97,390	97,390
Leaf Collection	190,125	201,240	196,730	195,110	195,110
Capital Expense	1,328,363	1,320,000	1,320,000	1,987,000	1,762,000
<i>Transfer to General Fund:</i>					
Utility Monthly Billings	87,576	81,450	90,450	91,450	91,450
PW Support/Overhead	524,050	547,640	547,640	564,070	564,070
Debt Service Payment	956,405	1,039,420	1,039,420	1,030,760	1,030,760
Total Expenditures	\$3,567,864	\$3,892,060	\$3,875,180	\$4,441,590	\$4,216,590
Excess Revenues Over (Under) Exp.	(\$308,049)	(\$302,060)	(\$1,072,020)	(\$219,590)	(\$219,590)
Ending Fund Balance as 12/31	\$2,565,443	\$2,263,383	\$1,493,423	\$1,273,833	\$1,273,833



**CITY OF NEENAH**  
**OPERATING BUDGET**  
**\*\*\* STORM WATER EXPENDITURES DETAIL BY TYPE OF ACTIVITY \*\*\***  
**FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b>STORM SEWER MANAGEMENT</b>								
<b><u>SEWER OPERATION (3901-733)</u></b>								
0102	Full Time Hourly Wages	31,998	53,000	23,972	33,940	39,500	39,500	
0104	Overtime Wages	549	1,000	0	500	500	500	
0110	Health Insurance	11,180	18,780	8,922	18,780	11,460	11,460	
0111	Fringes	6,567	11,060	4,910	7,240	7,190	7,190	
0115	Schools/Seminars/Training	686	700	580	580	700	700	
0207	Dues & Memberships	2,575	2,660	2,650	2,650	2,730	2,730	
0222	Electricity	993	800	551	800	850	850	
0224	Water & Sewer	1,680	1,950	1,322	1,800	2,000	2,000	
0226	Storm Water	1,173	1,400	1,206	1,600	1,680	1,680	
0236	Outside Services	7,578	108,500	5,167	108,500	8,800	8,800	
0238	Professional Services	600	4,000	0	4,000	4,000	4,000	
0239	Misc Insurance	0	0	3,113	3,120	3,120	3,120	
0245	License Fees	4,000	4,000	4,000	4,000	4,000	4,000	
0255	IS Services Internal	0	5,080	3,810	5,080	7,300	7,300	
0258	GIS Services/Internal	15,800	15,800	12,248	15,800	16,500	16,500	
0293	Maint of Motor Veh/Fleet	6,851	11,170	8,378	11,170	11,260	11,260	
0294	Oil and Fluids/Fleet	112	0	0	0	0	0	
0296	Maint of Oper Eq/Fleet	3,080	0	0	0	0	0	
0310	Gasoline & Oil	3,347	6,500	3,033	5,500	6,000	6,000	
0313	Motor Vehicles Maint. Sup	0	50	0	50	50	50	
0316	Equipment Maint. Supplies	103	150	0	150	150	150	
0319	Safety Supplies	0	300	300	300	300	300	
0320	Small Tools	71	300	200	300	300	300	
0331	Sand Gravel Hot/Cold Mix	526	2,000	981	2,000	2,000	2,000	
0333	All Other Supplies	536	3,000	619	3,000	3,000	3,000	
0339	Tires & Tire Maintenance	1,480	1,500	1,230	1,500	1,500	1,500	
0344	Small Equipment	0	100	0	100	100	100	
0588	Uncollectible Write Offs	3,430	500	158	500	500	500	
	<b>SEWER OPERATION</b>	<b>104,915</b>	<b>254,300</b>	<b>87,350</b>	<b>232,960</b>	<b>135,490</b>	<b>135,490</b>	<b>(118,810)</b>
<b><u>TV STORM SEWERS (3902-733)</u></b>								
0102	Full Time Hourly Wages	0	500	0	370	500	500	
0110	Health Insurance	0	170	0	170	140	140	
0111	Fringes	0	100	0	80	100	100	
0236	Outside Services	2,811	2,500	788	2,500	2,500	2,500	
0238	Professional Services	0	500	0	500	500	500	
	<b>TV STORM SEWERS</b>	<b>2,811</b>	<b>3,770</b>	<b>788</b>	<b>3,620</b>	<b>3,740</b>	<b>3,740</b>	<b>(30)</b>
<b><u>NEENAH CREEK CONTROLS (3903-733)</u></b>								
0102	Full Time Hourly Wages	0	4,000	0	1,000	3,000	3,000	
0110	Health Insurance	0	1,390	0	1,390	860	860	
0111	Fringes	0	820	0	200	610	610	
0236	Outside Services	0	500	0	500	500	500	
	<b>NEENAH CREEK CONTROLS</b>	<b>0</b>	<b>6,710</b>	<b>0</b>	<b>3,090</b>	<b>4,970</b>	<b>4,970</b>	<b>(1,740)</b>
<b><u>STREET CLEANING (3904-733)</u></b>								
0102	Full Time Hourly Wages	66,825	64,000	46,890	60,000	64,000	64,000	
0104	Overtime Wages	41	100	272	280	100	100	
0110	Health Insurance	22,960	22,300	17,553	22,300	18,360	18,360	
0111	Fringes	13,500	13,130	9,660	12,350	12,990	12,990	
0224	Water & Sewer	5,813	6,200	3,674	6,200	6,660	6,660	
0236	Outside Services	520	520	460	460	500	500	
0243	Tipping Fees	29,854	30,000	21,300	30,000	31,000	31,000	
0293	Maint of Motor Veh/Fleet	32,263	42,170	31,627	42,170	42,340	42,340	
0294	Oil and Fluids/Fleet	918	0	0	0	0	0	
0296	Maint of Oper Eq/Fleet	3,853	0	0	0	0	0	
0310	Gasoline & Oil	17,254	18,400	11,719	18,400	18,800	18,800	
0313	Motor Vehicles Maint. Sup	0	100	0	100	100	100	
0339	Tires & Tire Maintenance	1,338	1,000	904	1,000	1,000	1,000	
	<b>STREET CLEANING</b>	<b>195,139</b>	<b>197,920</b>	<b>144,059</b>	<b>193,260</b>	<b>195,850</b>	<b>195,850</b>	<b>(2,070)</b>

**CITY OF NEENAH**  
**OPERATING BUDGET**  
**\*\*\* STORM WATER EXPENDITURES DETAIL BY TYPE OF ACTIVITY \*\*\***  
**FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b>FUND CHARGES (3905-733)</b>								
0232	Auditing Services	5,300	5,450	5,500	5,500	5,450	5,450	
0555	Billing & Admin. Fees	82,276	76,000	65,220	85,000	86,000	86,000	
9252	Pension Cost	(3,561)	0	0	0	0	0	
	<b>FUND CHARGES</b>	<b>84,015</b>	<b>81,450</b>	<b>70,720</b>	<b>90,500</b>	<b>91,450</b>	<b>91,450</b>	<b>10,000</b>
<b>SNOW HAULING (3906-733)</b>								
0102	Full Time Hourly Wages	18,808	34,000	21,785	29,200	30,000	30,000	
0104	Overtime Wages	9,991	16,000	12,997	15,000	16,000	16,000	
0110	Health Insurance	9,517	17,390	12,945	17,390	13,180	13,180	
0111	Fringes	5,811	10,240	7,123	9,050	9,320	9,320	
0124	Meal Allowance	164	300	200	250	300	300	
0226	Storm Water	378	450	304	410	430	430	
0236	Outside Services	300	1,000	420	1,000	1,000	1,000	
0293	Maint of Motor Veh/Fleet	15,714	29,670	22,253	29,670	28,490	28,490	
0296	Maint of Oper Eq/Fleet	3,766	0	0	0	0	0	
0339	Tires & Tire Maintenance	0	500	0	500	500	500	
	<b>SNOW HAULING</b>	<b>64,449</b>	<b>109,550</b>	<b>78,027</b>	<b>102,470</b>	<b>99,220</b>	<b>99,220</b>	<b>(10,330)</b>
<b>EROSION CONTROL (3907-733)</b>								
0101	Salaries	22,730	23,640	17,730	23,640	24,350	24,350	
0110	Health Insurance	5,640	6,070	4,590	6,070	5,870	5,870	
0111	Fringes	4,570	4,770	3,578	4,770	4,880	4,880	
0115	Schools/Seminars/Training	0	400	0	400	400	400	
0207	Dues & Memberships	0	40	0	40	40	40	
0236	Outside Services	0	1,000	0	1,000	1,000	1,000	
	<b>EROSION CONTROL</b>	<b>32,940</b>	<b>35,920</b>	<b>25,898</b>	<b>35,920</b>	<b>36,540</b>	<b>36,540</b>	<b>620</b>
<b>DETENTION POND (3908-733)</b>								
0101	Salaries	0	0	590	590	0	0	
0102	Full Time Hourly Wages	4,045	8,000	1,916	5,000	4,860	4,860	
0110	Health Insurance	1,326	2,780	933	2,780	1,390	1,390	
0111	Fringes	816	1,640	514	1,030	980	980	
0216	Maint of Operating Equip	20	1,000	82	1,000	1,000	1,000	
0222	Electricity	11,709	14,500	15,776	20,000	21,000	21,000	
0226	Storm Water	252	300	203	270	280	280	
0236	Outside Services	52,744	47,000	60,021	60,030	49,000	49,000	
0238	Professional Services	8,806	18,000	9,184	18,000	18,000	18,000	
0293	Maint of Motor Veh/Fleet	374	720	540	720	680	680	
0333	All Other Supplies	218	200	189	200	200	200	
	<b>DETENTION POND</b>	<b>80,310</b>	<b>94,140</b>	<b>89,948</b>	<b>109,620</b>	<b>97,390</b>	<b>97,390</b>	<b>3,250</b>
<b>LEAF COLLECTION (3909-733)</b>								
0102	Full Time Hourly Wages	63,663	70,000	618	68,000	69,000	69,000	
0104	Overtime Wages	9,209	10,000	0	10,000	10,000	10,000	
0110	Health Insurance	25,044	27,830	230	27,830	22,630	22,630	
0111	Fringes	14,706	16,390	127	15,980	16,010	16,010	
0124	Meal Allowance	36	0	0	0	0	0	
0236	Outside Services	0	200	0	200	200	200	
0243	Tipping Fees	0	1,000	0	200	200	200	
0293	Maint of Motor Veh/Fleet	23,909	58,620	43,965	58,620	60,870	60,870	
0294	Oil and Fluids/Fleet	763	0	0	0	0	0	
0296	Maint of Oper Eq/Fleet	36,893	0	0	0	0	0	
0310	Gasoline & Oil	12,125	15,300	751	14,000	14,300	14,300	
0316	Equipment Maint. Supplies	0	200	0	200	200	200	
0333	All Other Supplies	164	200	0	200	200	200	
0339	Tires & Tire Maintenance	3,613	1,500	0	1,500	1,500	1,500	
	<b>LEAF COLLECTION</b>	<b>190,125</b>	<b>201,240</b>	<b>45,691</b>	<b>196,730</b>	<b>195,110</b>	<b>195,110</b>	<b>(6,130)</b>
<b>TRANSFER TO GENERAL FUND (9910-999)</b>								
0999	Transfers	524,050	547,640	410,730	547,640	564,070	564,070	
	<b>TRANSFER TO GENERAL FUND</b>	<b>524,050</b>	<b>547,640</b>	<b>410,730</b>	<b>547,640</b>	<b>564,070</b>	<b>564,070</b>	<b>16,430</b>
<b>STORM SEWER MANAGEMENT</b>		<b>1,278,754</b>	<b>1,532,640</b>	<b>953,211</b>	<b>1,515,810</b>	<b>1,423,830</b>	<b>1,423,830</b>	<b>(108,810)</b>
Percent Budget Change								<b>-7.10%</b>

**CITY OF NEENAH**  
**2026 OPERATING BUDGET REQUEST**  
**PROGRAM COMMENTS**

<b>Department/Office:</b> Water	<b>Budget:</b> Water Utility
<b>Program:</b> Enterprise Funds	<b>Submitted by:</b> Anthony Mach

Water Utility  
2026 Proposed Budget

The purpose of the Water Utility Fund is to account separately for all revenues and expenditure activities necessary to provide water to Utility customers. Revenues include water user fees, public fire charges, private fire charges, interest income, and special charges. Costs include pumping, treatment and distribution of water, billing and collection, debt service payments, capital investments, administrative charges, and the payment in lieu of taxes (PILOT) to the City. The last water rate increase went into effect on January 1, 2011. At that time, the Public Service Commission of Wisconsin (PSCW) authorized the Utility to set aside funds on a monthly basis to pay for large operations and maintenance projects. Those totals are designated on the Utility Balance Sheet under Temporary Investments in the "Replacement Reserves" line.

The 2025 mid-year Replacement Reserve Totals reported are \$3,029,702. In 2025, the Utility will use funds from the account to pay for several maintenance projects including refurbishment of critical pumps, refurbishment of hydrants, replacement of meters and endpoints, and replacement of the Dump Truck. Revenues for 2025 are reflecting continued growth due to positive economic recovery and increased interest from investments.

Water sales continue to trend slightly upward and the Utility continues to be efficient and effective. This has allowed water rates to remain static since January 2011. Overall, the annual financial rate of return remained positive which indicates the Utility is in good overall financial condition. The long-term goal is to reduce outstanding debt, stabilize rates and focus on infrastructure improvements.

Major Accomplishments in 2025 include the replacement of water mains and services on Forest Manor Court, Alexander Drive, Lexington Court, Bruce Street, Hickory Lane, Caroline Street, and Elm Street. Additionally, we will complete the relocation of hydrants along S. Commercial Street, private lead services on Douglas Street, completion of the West Side Booster Station, completion of the Carbon Dioxide Tank Replacement, addition of offices to the plant, and exterior building repairs. Staff plan on bidding the Oak Street Bridge Main Crossing Project in 2025 for a 2026 completion. Developments in the west side of the city continue in the Homes at Freedom Meadows, Freedom Acres Subdivisions, and the Dixie Road corridor.

Goals for 2026 include the replacement of mains and services on Elm Street, Reed Street, Henry Street, Sterling Avenue, and Greenfield Street. Staff are planning on replacing the water main sections crossing the railroad at E. North Water Street and W. North Water Street. This will allow us to continue to provide exceptional service 24/7/365. Staff continue to focus on pump refurbishments and replacements as well as other maintenance projects which will keep the operation safe and secure.

<b>Revenues</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Estimate</b>	<b>2026 Request</b>	<b>2026 Proposed</b>
<b>Water Sales</b>					
<b>Unmetered Sales</b>					
Sales to General Customers	\$7,083	\$7,500	\$9,000	\$8,000	\$8,000
Public Fire Protection	\$1,766,049	\$1,740,700	\$1,780,000	\$1,766,000	\$1,766,000
Private Fire Protection	\$137,457	\$139,000	\$140,000	\$140,000	\$140,000
<b>Total Unmetered Sales</b>	<b>\$1,910,589</b>	<b>\$1,887,200</b>	<b>\$1,929,000</b>	<b>\$1,914,000</b>	<b>\$1,914,000</b>
<b>Metered Sales</b>					
Residential	\$3,179,906	\$3,166,000	\$3,110,000	\$3,213,000	\$3,213,000
Multi Family Residential	\$159,329	\$160,800	\$150,000	\$160,800	\$160,800
Commercial	\$914,582	\$840,000	\$845,000	\$845,000	\$845,000
Industrial	\$1,921,965	\$1,767,000	\$1,800,000	\$1,784,000	\$1,784,000
Public Authority	\$115,248	\$128,500	\$93,400	\$128,500	\$128,500
<b>Total Metered Sales</b>	<b>\$6,291,030</b>	<b>\$6,062,300</b>	<b>\$5,998,400</b>	<b>\$6,131,300</b>	<b>\$6,131,300</b>
<b>Total Sales of Water</b>	<b>\$8,201,619</b>	<b>\$7,949,500</b>	<b>\$7,927,400</b>	<b>\$8,045,300</b>	<b>\$8,045,300</b>

**CITY OF NEENAH  
2026 OPERATING BUDGET REQUEST  
PROGRAM COMMENTS**

<b>Department/Office:</b> Water	<b>Budget:</b> Water Utility
<b>Program:</b> Enterprise Funds	<b>Submitted by:</b> Anthony Mach

	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Estimate</b>	<b>2026 Request</b>	<b>2026 Proposed</b>
<b>Other Revenues</b>					
<b>Other Operating Revenues</b>					
Forfeited Discounts	\$63,759	\$64,890	\$66,000	\$67,500	\$67,500
Miscellaneous Service	\$40,067	\$23,500	\$19,800	\$19,700	\$19,700
Rentals	\$45,744	\$50,610	\$48,510	\$50,320	\$50,320
Other	\$63,361	\$38,650	\$38,600	\$128,650	\$128,650
<b>Total Other Operating Revenues</b>	<b>\$212,931</b>	<b>\$177,650</b>	<b>\$172,910</b>	<b>\$266,170</b>	<b>\$266,170</b>
<b>Income</b>					
Merchandising & Jobbing	\$12,328	\$10,000	\$10,000	\$10,000	\$10,000
Interest	\$546,707	\$334,700	\$384,700	\$334,270	\$334,270
P-Card Rebate	\$22,549	\$8,000	\$20,000	\$10,000	\$10,000
Amort. On Long-term Debt Discounts	\$2,521	\$4,831	\$0	\$0	\$0
Miscellaneous Non-Operating	\$1,056,798	\$0	\$0	\$0	\$0
<b>Total Income</b>	<b>\$1,640,903</b>	<b>\$357,531</b>	<b>\$414,700</b>	<b>\$354,270</b>	<b>\$354,270</b>
<b>Total Other Revenues</b>	<b>\$1,853,834</b>	<b>\$535,181</b>	<b>\$587,610</b>	<b>\$620,440</b>	<b>\$620,440</b>
<b>Total Sales and Other Revenues</b>	<b><u>\$10,055,453</u></b>	<b><u>\$8,484,681</u></b>	<b><u>\$8,515,010</u></b>	<b><u>\$8,665,740</u></b>	<b><u>\$8,665,740</u></b>

**CITY OF NEENAH  
2026 OPERATING BUDGET REQUEST  
PROGRAM COMMENTS**

<b>Department/Office:</b> Water	<b>Budget:</b> Water Utility
<b>Program:</b> Enterprise Funds	<b>Submitted by:</b> Anthony Mach

<b>Expenses</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Estimate</b>	<b>2026 Request</b>	<b>2026 Proposed</b>
<b>Maintenance Expenses</b>					
<b>Source of Supply</b>					
Supervision and Engineering	\$12,222	\$15,400	\$12,000	\$15,400	\$15,400
Lake and River Intake	\$6,260	\$20,000	\$15,000	\$20,000	\$20,000
<b>Total Source of Supply</b>	<b>\$18,482</b>	<b>\$35,400</b>	<b>\$27,000</b>	<b>\$35,400</b>	<b>\$35,400</b>
<b>Pumping Expenses</b>					
Supervision and Engineering	\$16,857	\$18,000	\$15,000	\$18,000	\$18,000
Structures and Improvements	\$0	\$0	\$0	\$0	\$0
Power and Production Equipment	\$889	\$0	\$0	\$0	\$0
Pumping Equipment	\$181	\$0	\$0	\$0	\$0
<b>Total Pumping Expense</b>	<b>\$17,927</b>	<b>\$18,000</b>	<b>\$15,000</b>	<b>\$18,000</b>	<b>\$18,000</b>
<b>Water Treatment Expenses</b>					
Supervision and Engineering	\$36,639	\$34,650	\$30,000	\$34,650	\$34,650
Structures and Improvements	\$149,712	\$200,000	\$500,000	\$200,000	\$200,000
Water Treatment Equipment	\$124,507	\$154,000	\$140,000	\$154,000	\$154,000
<b>Total Water Treatment Exp.</b>	<b>\$310,858</b>	<b>\$388,650</b>	<b>\$670,000</b>	<b>\$388,650</b>	<b>\$388,650</b>
<b>Distribution Expenses</b>					
Supervision and Engineering	\$8,945	\$33,000	\$12,000	\$33,000	\$33,000
Structures and Improvements	\$0	\$5,000	\$0	\$5,000	\$5,000
Reservoir and Standpipes	\$5,151	\$2,000	\$1,000	\$2,000	\$2,000
Mains	\$160,812	\$250,000	\$250,000	\$250,000	\$250,000
Services	\$47,961	\$100,000	\$60,000	\$100,000	\$100,000
Meters	\$9,322	\$11,000	\$13,000	\$13,000	\$13,000
Hydrants	\$16,278	\$40,000	\$35,000	\$40,000	\$40,000
Miscellaneous Plant	-\$8,332	\$0	\$0	\$0	\$0
<b>Total Distribution Expenses</b>	<b>\$240,137</b>	<b>\$441,000</b>	<b>\$371,000</b>	<b>\$443,000</b>	<b>\$443,000</b>
<b>General Plant</b>					
SCADA	\$0	\$0	\$0	\$0	\$0
<b>Total General Plant</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Maintenance Expenses</b>	<b>\$587,404</b>	<b>\$883,050</b>	<b>\$1,083,000</b>	<b>\$885,050</b>	<b>\$885,050</b>

**CITY OF NEENAH  
2026 OPERATING BUDGET REQUEST  
PROGRAM COMMENTS**

<b>Department/Office:</b> Water	<b>Budget:</b> Water Utility
<b>Program:</b> Enterprise Funds	<b>Submitted by:</b> Anthony Mach

<b>Expenses</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Estimate</b>	<b>2026 Request</b>	<b>2026 Proposed</b>
<b>Operations Expenses</b>					
<b>Source of Supply</b>					
O & M Supervision	\$3,055	\$5,000	\$2,900	\$5,000	\$5,000
Labor & Other Expenses	\$0	\$500	\$0	\$500	\$500
<b>Total Source of Supply</b>	<b>\$3,055</b>	<b>\$5,500</b>	<b>\$2,900</b>	<b>\$5,500</b>	<b>\$5,500</b>
<b>Pumping Expenses</b>					
O & M Supervision	\$14,009	\$18,000	\$13,000	\$18,000	\$18,000
Fuel or Power for Pumping	\$160,028	\$160,000	\$150,000	\$160,000	\$160,000
Pumping Labor & Expenses	\$104,433	\$125,000	\$80,000	\$125,000	\$125,000
Miscellaneous Expenses	\$11,885	\$22,500	\$15,000	\$22,500	\$22,500
<b>Total Pumping Expense</b>	<b>\$290,355</b>	<b>\$325,500</b>	<b>\$258,000</b>	<b>\$325,500</b>	<b>\$325,500</b>
<b>Water Treatment Expenses</b>					
O & M Supervision	\$31,751	\$40,000	\$30,000	\$40,000	\$40,000
Chemicals	\$659,750	\$635,000	\$640,000	\$667,000	\$667,000
Treatment Labor & Expenses	\$362,919	\$350,000	\$330,000	\$350,000	\$350,000
Miscellaneous Expenses	\$89,697	\$100,000	\$85,000	\$100,000	\$100,000
Commercial Dumpster	\$1,039	\$1,400	\$1,100	\$1,400	\$1,400
<b>Total Water Treatment Exp.</b>	<b>\$1,145,156</b>	<b>\$1,126,400</b>	<b>\$1,086,100</b>	<b>\$1,158,400</b>	<b>\$1,158,400</b>
<b>Distribution Expenses</b>					
O & M Supervision	\$12,859	\$26,500	\$17,000	\$26,500	\$26,500
Storage Facility Expenses	\$5,151	\$14,000	\$10,000	\$14,000	\$14,000
Water Main Expenses	\$138,178	\$130,000	\$100,000	\$130,000	\$130,000
Meter Expenses	\$81,953	\$100,000	\$86,000	\$100,000	\$100,000
Customer Installation	\$37,943	\$55,000	\$38,000	\$55,000	\$55,000
Miscellaneous Expenses	\$101,263	\$110,000	\$110,000	\$116,000	\$116,000
<b>Total Distribution Expenses</b>	<b>\$377,347</b>	<b>\$435,500</b>	<b>\$361,000</b>	<b>\$441,500</b>	<b>\$441,500</b>
<b>Customer Accounts Expenses</b>					
Supervision	\$14,091	\$25,500	\$15,000	\$68,000	\$68,000
Meter Reading	\$12,586	\$24,500	\$52,000	\$80,000	\$80,000
Customer Records & Collection	\$125,602	\$140,000	\$135,000	\$195,700	\$195,700
Uncollectible Accounts	\$6,984	\$7,500	\$7,500	\$7,500	\$7,500
<b>Total Customer Expenses</b>	<b>\$159,263</b>	<b>\$197,500</b>	<b>\$209,500</b>	<b>\$351,200</b>	<b>\$351,200</b>
<b>Total Operations Expenses</b>	<b>\$1,975,176</b>	<b>\$2,090,400</b>	<b>\$1,917,500</b>	<b>\$2,282,100</b>	<b>\$2,282,100</b>

**CITY OF NEENAH  
2026 OPERATING BUDGET REQUEST  
PROGRAM COMMENTS**

<b>Department/Office:</b> Water	<b>Budget:</b> Water Utility
<b>Program:</b> Enterprise Funds	<b>Submitted by:</b> Anthony Mach

<b>Expenses</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Estimate</b>	<b>2026 Request</b>	<b>2026 Proposed</b>
<b>Admin &amp; General Expenses</b>					
Admin & General Salaries	\$235,267	\$280,000	\$260,000	\$322,500	\$322,500
Office Supplies & Expenses	\$5,938	\$8,800	\$6,400	\$8,800	\$8,800
Outside Services	\$2,557	\$100,000	\$18,000	\$100,000	\$100,000
Auditing Services	\$15,850	\$17,600	\$15,300	\$17,600	\$17,600
Property Insurance	\$44,214	\$46,000	\$45,210	\$47,000	\$47,000
Liability Insurance	\$31,036	\$44,000	\$45,000	\$45,000	\$45,000
Rent	\$12,140	\$13,000	\$12,540	\$20,000	\$20,000
Pensions & Benefits/OPEB	\$527,597	\$415,000	\$427,000	\$510,000	\$510,000
Miscellaneous Expenses	\$31,326	\$37,000	\$30,000	\$37,000	\$37,000
Special Reserves & Escrow	\$0	\$41,000	\$0	\$41,000	\$41,000
Regulatory Commission	\$0	\$0	\$0	\$0	\$0
<b>Total Admin &amp; Gen. Expenses</b>	<b>\$905,925</b>	<b>\$1,002,400</b>	<b>\$859,450</b>	<b>\$1,148,900</b>	<b>\$1,148,900</b>
<b>Total Maintenance Expenses</b>	<b>\$587,404</b>	<b>\$883,050</b>	<b>\$1,083,000</b>	<b>\$885,050</b>	<b>\$885,050</b>
<b>Total Operations Expenses</b>	<b>\$1,975,176</b>	<b>\$2,090,400</b>	<b>\$1,917,500</b>	<b>\$2,282,100</b>	<b>\$2,282,100</b>
<b>Depreciation</b>	<b>\$1,524,264</b>	<b>\$1,500,000</b>	<b>\$1,718,000</b>	<b>\$1,720,000</b>	<b>\$1,720,000</b>
<b>Tax Expense</b>					
PILOT	\$875,704	\$915,000	\$915,000	\$900,000	\$900,000
PSC Remainder Assessment	\$10,474	\$13,860	\$15,000	\$15,000	\$15,000
Payroll Tax	\$80,016	\$90,000	\$87,000	\$110,000	\$110,000
DNR Lake Withdrawal Fees	\$6,248	\$6,700	\$6,700	\$7,000	\$7,000
Transportation Fee	\$2,043	\$3,000	\$0	\$0	\$0
<b>Total Tax Expense</b>	<b>\$974,485</b>	<b>\$1,028,560</b>	<b>\$1,023,700</b>	<b>\$1,032,000</b>	<b>\$1,032,000</b>
<b>Total Operating Expenses</b>	<b>\$5,967,254</b>	<b>\$6,504,410</b>	<b>\$6,601,650</b>	<b>\$7,068,050</b>	<b>\$7,068,050</b>
<b>Non-Operating Expenses</b>					
Interest on Long-term Debt	\$35,516	\$10,580	\$52,670	\$42,270	\$42,270
Amortization on Long-term Debt	\$2,521	\$4,831	\$0	\$0	\$0
Other Income Deductions	\$164,202	\$160,000	\$155,000	\$160,000	\$160,000
Borrowing Expense (Refunding)	\$0	\$0	\$0	\$0	\$0
Revenue Bond Retirement	\$2,035,790	\$0	\$0	\$0	\$0
<b>Total Non-Operating Expenses</b>	<b>\$2,238,029</b>	<b>\$175,411</b>	<b>\$207,670</b>	<b>\$202,270</b>	<b>\$202,270</b>
<b>Total Expenses</b>	<b>\$8,205,283</b>	<b>\$6,679,821</b>	<b>\$6,809,320</b>	<b>\$7,270,320</b>	<b>\$7,270,320</b>

**CITY OF NEENAH  
2026 OPERATING BUDGET REQUEST  
PROGRAM COMMENTS**

<b>Department/Office:</b> Water	<b>Budget:</b> Water Utility
<b>Program:</b> Enterprise Funds	<b>Submitted by:</b> Anthony Mach

**Neenah Water Utility Operating Budget Summary**

<b>Category</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Estimate</b>	<b>2026 Request</b>	<b>2026 Proposed</b>
Total Sales of Water	\$8,201,619	\$7,949,500	\$7,927,400	\$8,045,300	\$8,045,300
Total Other Revenues	\$1,853,834	\$535,181	\$587,610	\$620,440	\$620,440
Borrowed For Operations	\$0	\$0	\$0	\$0	\$0
<b>Total Sales and Other Revenues</b>	<b>\$10,055,453</b>	<b>\$8,484,681</b>	<b>\$8,515,010</b>	<b>\$8,665,740</b>	<b>\$8,665,740</b>
Depreciation	\$1,524,264	\$1,500,000	\$1,718,000	\$1,720,000	\$1,720,000
Admin and General Expenses	\$905,925	\$1,002,400	\$859,450	\$1,148,900	\$1,148,900
Maintenance Expenses	\$587,404	\$883,050	\$1,083,000	\$885,050	\$885,050
Operation Expenses	\$1,975,176	\$2,090,400	\$1,917,500	\$2,282,100	\$2,282,100
Tax Expense	\$974,485	\$1,028,560	\$1,023,700	\$1,032,000	\$1,032,000
<b>Total Operating Expenses</b>	<b>\$4,442,990</b>	<b>\$5,004,410</b>	<b>\$4,883,650</b>	<b>\$5,348,050</b>	<b>\$5,348,050</b>
<b>Total Non-Operating Expenses</b>	<b>\$2,238,029</b>	<b>\$175,411</b>	<b>\$207,670</b>	<b>\$202,270</b>	<b>\$202,270</b>
<b>Total Expenses</b>	<b>\$8,205,283</b>	<b>\$6,679,821</b>	<b>\$6,809,320</b>	<b>\$7,270,320</b>	<b>\$7,270,320</b>
<b>Other Funds Available</b>					
Revenue Bond	\$0	\$0	\$0	\$0	\$0
Assessments	\$0	\$0	\$0	\$0	\$0
<b>Total Other Funds Available</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Expenses</b>					
Utility Funded CIP Not Included Above	\$3,033,000	\$2,493,000	\$4,524,892	\$1,983,000	\$1,983,000
Projects Paid By Revenue Bond	\$0	\$0	\$0	\$0	\$0
<b>Total Other Expenses</b>	<b>\$3,033,000</b>	<b>\$2,493,000</b>	<b>\$4,524,892</b>	<b>\$1,983,000</b>	<b>\$1,983,000</b>



**CITY OF NEENAH  
2026 OPERATING  
BUDGET SUPPLEMENTARY DETAIL  
SHEET FOR STAFFING AND SALARIES**

<b>Department/Office:</b>
Water Utilities
<b>Program:</b>
Enterprise Fund

POSITION TITLE	STAFFING					
	Current Budget		Requested Budget		Proposed Budget	
	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.
<b>FULL TIME</b>						
Director of Water Utility	19	1.00	19	1.00	19	1.00
Business Manager	-	-	14	1.00	14	1.00
Water Distribution Mgr.	13	1.00	13	1.00	13	1.00
Water Treatment Manager	13	1.00	13	1.00	13	1.00
Plant Electrical Technician	11	1.00	11	1.00	11	1.00
Distribution Maint. Tech II	10	1.00	10	1.00	10	1.00
Plant Mechanical Technician	8	1.00	8	1.00	8	1.00
Plant Operators & Relief	8	6.00	8	6.00	8	6.00
Distribution Maint. Tech I	8	5.00	8	5.00	8	5.00
Utility Billing Coordinator	-	-	7	1.00	7	1.00
Subtotal		17.00		19.00		19.00
<b>PART-TIME</b>						
Administrative Assistant (1033 Hrs)	7	0.53	7	0.53	7	0.53
<b>TOTAL</b>	<b>XXX</b>	<b>17.53</b>	<b>XXX</b>	<b>19.53</b>	<b>XXX</b>	<b>19.53</b>

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**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Information Systems	<b>Budget:</b> Information Systems Internal Service Fund
<b>Program:</b> Internal Service	<b>Submitted by:</b> Matt Schroeder

Information Systems Internal Service Fund  
2026 Operating Budget

The Information Systems Internal Service Fund was created in 2009 and implemented with the adoption of the City's 2010 Operating Budget. The Internal Service Fund consists of IS service charges and printer/copy charges. The IS service charges are the result of an analysis to confirm that past methodologies utilized to allocate service fees to the joint Menasha-Neenah Municipal Court and Neenah-Menasha Fire Rescue functions and the City's Water Utility function were equitable. During this process, it was decided that the formula created to ensure consistency between the aforementioned functions be utilized to spread costs across all departments/entities identifying their true budget impact.

**\*Information Systems moved to General Fund beginning with 2026 budget.**

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Request</u>	<u>2026 Proposed</u>
Fund Balance (Deficit), January 1	<u>\$145,514</u>	<u>\$173,973</u>	<u>\$173,973</u>	<u>\$154,003</u>	<u>\$154,003</u>
<b><u>REVENUES</u></b>					
Printer/Copy Charges	\$30,265	\$31,200	\$31,200	\$0	\$0
IS Service Charges	<u>740,210</u>	<u>748,500</u>	<u>748,500</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>\$770,475</u>	<u>\$779,700</u>	<u>\$779,700</u>	<u>\$0</u>	<u>\$0</u>
<b><u>EXPENDITURES</u></b>					
Operations	\$698,454	\$736,140	\$739,830	\$0	\$0
Training/Redundant Data	9,485	10,130	9,840	0	0
Capital Outlay	34,077	30,000	25,000	0	0
Transfer to General Fund	<u>0</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$742,016</u>	<u>\$801,270</u>	<u>\$799,670</u>	<u>\$0</u>	<u>\$0</u>
Excess Revenues Over (Under) Expenditures	\$28,459	(\$21,570)	(\$19,970)	\$0	\$0
Fund Balance, December 31	<u>\$173,973</u>	<u>\$152,403</u>	<u>\$154,003</u>	<u>\$154,003</u>	<u>\$154,003</u>

**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b>INFORMATION SYSTEMS</b>								
<b><u>OPERATIONS (1701-708)</u></b>								
0101	Salaries	405,230	417,910	298,823	417,380	0	0	
0110	Health Insurance	103,080	113,750	85,320	113,750	0	0	
0111	Fringes	72,162	74,700	53,414	74,610	0	0	
0115	Schools/Seminars/Training	4,037	7,500	540	4,000	0	0	
0123	Auto Allowance	670	700	237	500	0	0	
0203	Postage	0	30	32	40	0	0	
0207	Dues & Memberships	150	150	2,145	2,150	0	0	
0210	Maint of Hardware	9,406	8,000	12,426	13,000	0	0	
0218	Maint of Software	23,006	25,000	20,054	27,500	0	0	
0227	Cellular Telephone	913	1,000	891	1,200	0	0	
0235	Outside Software Services	25,181	26,000	10,989	24,000	0	0	
0236	Outside Services	1,652	4,000	735	4,000	0	0	
0251	Rental	2,948	4,000	0	4,000	0	0	
0254	Printer / Copies	28,421	31,200	21,642	31,200	0	0	
0263	Internet Access Services	14,988	14,500	11,667	14,500	0	0	
0301	Office Supplies	173	200	514	500	0	0	
0303	Computer Oper Supplies	747	0	0	0	0	0	
0347	Small Computer Hardware	5,690	7,500	6,302	7,500	0	0	
	<b>OPERATIONS</b>	<b>698,454</b>	<b>736,140</b>	<b>525,731</b>	<b>739,830</b>	<b>0</b>	<b>0</b>	<b>(736,140)</b>
<hr/>								
<b><u>TRAINING/REDUNDANT DATA (1710-708)</u></b>								
0214	Maintenance of Buildings	3,125	2,500	2,396	3,000	0	0	
0222	Electricity	4,391	4,500	3,022	4,500	0	0	
0223	Natural Gas	1,338	2,500	1,018	1,700	0	0	
0224	Water & Sewer	297	320	195	280	0	0	
0225	Commercial Dumpster	38	50	29	40	0	0	
0226	Storm Water	296	260	238	320	0	0	
	<b>TRAINING/REDUNDANT DATA</b>	<b>9,485</b>	<b>10,130</b>	<b>6,898</b>	<b>9,840</b>	<b>0</b>	<b>0</b>	<b>(10,130)</b>
<hr/>								
<b><u>CAPITAL OUTLAY (1781-708)</u></b>								
8114	Computer Software Outlay	1,224	10,000	1,224	5,000	0	0	
8115	Computer Hardware Outlay	32,853	20,000	7,816	20,000	0	0	
	<b>CAPITAL OUTLAY</b>	<b>34,077</b>	<b>30,000</b>	<b>9,040</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>(30,000)</b>
<hr/>								
<b><u>GENERAL FUND TRANSFERS</u></b>								
0999	Transfers	0	25,000	18,750	25,000	0	0	
	<b>TRANSFERS</b>	<b>0</b>	<b>25,000</b>	<b>18,750</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>(25,000)</b>
<hr/>								
<b>INFORMATION SYSTEMS</b>		<b>742,016</b>	<b>801,270</b>	<b>560,419</b>	<b>799,670</b>	<b>0</b>	<b>0</b>	<b>(801,270)</b>
Percent Budget Change								<b>-100.00%</b>

**CITY OF NEENAH  
OPERATING BUDGET  
\*\*INFORMATION SYSTEMS REVENUES\*\*  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b><u>IS SERVICES</u></b>								
547-01	Common Council	10,450	10,400	7,800	10,400	0	0	
547-02	Mayor's Office	10,280	11,800	8,850	11,800	0	0	
547-05	Finance Department	40,490	37,300	27,975	37,300	0	0	
547-05	Utility Billing	11,390	13,000	9,750	13,000	0	0	
547-09	Attorney	14,070	12,400	9,300	12,400	0	0	
547-09	Human Resources	14,670	18,000	13,500	18,000	0	0	
547-09	City Clerk	14,590	15,000	11,250	15,000	0	0	
547-21	Police Operating	206,690	221,400	166,050	221,400	0	0	
547-21	School Liaison Program	12,690	13,200	9,900	13,200	0	0	
547-21	Code Enforcement	6,040	9,400	7,050	9,400	0	0	
547-21	Parking Enforcement	0	7,000	5,250	7,000	0	0	
547-23	Fire	118,500	107,300	80,475	107,300	0	0	
547-35	Public Works Adm	40,240	29,000	21,750	29,000	0	0	
547-37	Municipal Garage	23,140	18,260	13,695	18,260	0	0	
547-39	Fleet	19,300	20,000	15,000	20,000	0	0	
547-41	Health Clinic	0	3,400	2,550	3,400	0	0	
547-44	Parking Utility	7,000	0	0	0	0	0	
547-45	Sewer Utility	0	5,560	4,170	5,560	0	0	
547-49	Stormwater	0	5,080	3,810	5,080	0	0	
547-56	Water Utility	41,500	41,900	31,425	41,900	0	0	
547-81	Park & Rec Adm.	38,940	41,400	31,050	41,400	0	0	
547-88	Joint Municipal Court	12,400	11,000	8,250	11,000	0	0	
547-93	Community Development Opt	25,300	22,100	16,575	22,100	0	0	
547-93	Inspections	19,170	17,400	13,050	17,400	0	0	
547-93	Assessor	20,460	22,300	16,725	22,300	0	0	
547-93	CD-GIS	15,110	15,300	11,475	15,300	0	0	
547-95	Library	8,380	10,000	7,500	10,000	0	0	
547-97	Cemetery	9,410	9,600	7,200	9,600	0	0	
547-99	Printer / Copies	30,265	31,200	20,211	31,200	0	0	
<b>TOTAL IS REVENUES</b>		<b>770,475</b>	<b>779,700</b>	<b>581,586</b>	<b>779,700</b>	<b>0</b>	<b>0</b>	<b>(779,700)</b>
Percent Budget Change								<b>-100.00%</b>
<b>GRAND TOTAL</b>		<b>770,475</b>	<b>779,700</b>	<b>581,586</b>	<b>779,700</b>	<b>-</b>	<b>-</b>	<b>(779,700)</b>
Percent Budget Change								<b>-100.00%</b>

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Public Works & Utilities	<b>Budget:</b> Fleet Division
<b>Program:</b> Internal Service/ Trust/Agency Funds	<b>Submitted by:</b> Gerry Kaiser

Fleet Maintenance Fund  
2026 Operating Budget

The fleet maintenance division of the Public Works Department was created in 2003 and implemented in 2004. All City vehicles and equipment are maintained in-house by the fleet mechanics, rather than outside repair shops, unless fleet mechanics cannot perform the needed work. Departmental charges are formulated based on historical usage. The fund balance below includes vehicle supply and fuel inventory, in addition to cash.

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Request</u>	<u>2026 Proposed</u>
Fund Balance (Deficit), January 1	<u>\$213,086</u>	<u>\$171,653</u>	<u>\$174,253</u>	<u>\$177,243</u>	<u>\$177,243</u>
<b><u>REVENUES</u></b>					
Vehicle Maintenance Charges	\$758,952	\$812,090	\$812,090	\$829,500	\$829,500
Fuel Revenue	<u>10,110</u>	<u>10,500</u>	<u>10,500</u>	<u>10,500</u>	<u>10,500</u>
Total Revenue	<u>\$769,062</u>	<u>\$822,590</u>	<u>\$822,590</u>	<u>\$840,000</u>	<u>\$840,000</u>
<b><u>EXPENDITURES</u></b>					
Operations	<u>\$810,495</u>	<u>\$819,990</u>	<u>\$819,600</u>	<u>\$822,520</u>	<u>\$822,520</u>
Total Expenditures	<u>\$810,495</u>	<u>\$819,990</u>	<u>\$819,600</u>	<u>\$822,520</u>	<u>\$822,520</u>
Excess Revenues Over (Under) Expenditures	(\$41,433)	\$2,600	\$2,990	\$17,480	\$17,480
Fund Balance (Deficit), December 31	<u>\$171,653</u>	<u>\$174,253</u>	<u>\$177,243</u>	<u>\$194,723</u>	<u>\$194,723</u>

**CITY OF NEENAH  
OPERATING BUDGET  
\*\*FLEET MAINTENANCE REVENUES\*\*  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
548-1401	Recycle-Curbside Veh Main	50,442	39,740	29,805	39,740	42,990	42,990	
548-1402	Waste Oil/Drop Off	4,602	5,230	3,923	5,230	5,250	5,250	
548-1407	Recycle-Yardwaste Veh Chr	35,947	40,180	30,135	40,180	41,080	41,080	
548-1414	Assessor Veh Maint Charge	175	530	397	530	470	470	
548-1418	City Bldg Veh Maint Chrge	2,619	3,130	2,348	3,130	3,120	3,120	
548-1421	Police Veh Maint Charges	21,800	24,350	18,263	24,350	24,570	24,570	
548-1435	Eng Veh Maint Charges	3,611	3,820	2,865	3,820	3,860	3,860	
548-1439	Fleet Veh Maint Charges	3,317	4,920	3,690	4,920	4,940	4,940	
548-1440	PW Fleet Maint Charges	357,605	335,970	251,978	335,970	325,320	325,320	
548-1444	Parking Util Veh Maint Ch	12,257	0	0	0	0	0	
548-1445	Sewer Veh Maint Charges	0	32,380	24,285	32,380	32,280	32,280	
548-1449	Storm Veh Maint Charges	123,034	142,350	106,763	142,350	143,640	143,640	
548-1456	Water Veh Maint Charges	12,824	10,690	8,018	10,690	11,250	11,250	
548-1471	Traffic Veh Maint Charges	8,966	7,890	5,918	7,890	8,250	8,250	
548-1481	Park & Rec Veh Maint Chrg	114,245	149,400	112,050	149,400	171,430	171,430	
548-1493	Comm Dev Veh Maint Charge	2,576	1,260	945	1,260	1,560	1,560	
548-1471	Cemetery Veh Maint Charge	4,932	10,250	7,687	10,250	9,490	9,490	
548-1500	Fuel Revenue	10,110	10,500	7,405	10,500	10,500	10,500	
<b>TOTAL FLEET REVENUES</b>		<b>769,062</b>	<b>822,590</b>	<b>616,475</b>	<b>822,590</b>	<b>840,000</b>	<b>840,000</b>	<b>17,410</b>

**CITY OF NEENAH  
OPERATING BUDGET  
\*\*\* FLEET EXPENDITURES \*\*\*  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
0101	Salaries	85,668	88,940	72,719	88,940	92,140	92,140	
0102	Full Time Hourly Wages	287,760	286,160	202,606	281,760	301,910	301,910	
0104	Overtime Wages	18	4,000	184	4,000	4,000	4,000	
0110	Health Insurance	113,400	125,130	93,870	125,130	105,880	105,880	
0111	Fringes	76,826	79,100	57,485	78,180	81,390	81,390	
0115	Schools/Seminars/Training	400	500	1,230	1,230	500	500	
0117	Clothing Allowance	3,065	3,200	2,493	3,200	3,200	3,200	
0124	Meal Allowance	0	50	0	50	50	50	
0214	Maint of Buildings	0	200	0	100	100	100	
0216	Maint of Operating Equip	541	1,000	1,413	1,500	1,000	1,000	
0218	Maintenance of Software	1,181	1,200	2,600	2,600	0	0	
0221	Telephone	149	140	101	140	140	140	
0222	Electricity	6,222	6,600	4,932	6,600	6,930	6,930	
0223	Natural Gas	2,810	5,350	3,961	5,900	6,000	6,000	
0224	Water & Sewer	4,528	5,250	3,561	4,800	5,180	5,180	
0226	Storm Water	3,068	1,900	2,472	3,300	3,470	3,470	
0227	Cellular Telephone	403	480	296	480	450	450	
0236	Outside Services	3,087	2,200	3,540	3,540	3,000	3,000	
0237	Pest Control	246	220	175	240	240	240	
0254	Printer / Copies	213	300	149	210	300	300	
0255	IS Services / Internal	19,300	20,000	15,000	20,000	19,200	19,200	
0263	Internet Access Services	3,829	5,000	2,994	4,000	5,000	5,000	
0293	Maint of Motor Veh/Fleet	3,207	4,920	3,690	4,920	4,940	4,940	
0294	Oil and Fluids/Fleet	1,111	0	0	0	0	0	
0296	Maint of Oper Eq/Fleet	11	0	0	0	0	0	
0301	Office Supplies	60	100	0	100	100	100	
0306	Cleaning/Janitor Supplies	540	700	746	750	600	600	
0310	Gasoline & Oil	2,340	2,600	1,879	2,500	2,600	2,600	
0314	Building Maint Supplies	0	200	0	200	200	200	
0316	Equipment Maint. Supplies	45	500	301	310	400	400	
0319	Safety Supplies	0	500	75	300	300	300	
0320	Small Tools	1,750	1,700	1,103	1,700	1,700	1,700	
0333	All Other Supplies	0	100	0	100	100	100	
0344	Small Equipment	331	500	1,720	1,720	500	500	
0345	Shop Supplies	8,094	6,000	3,692	6,000	6,000	6,000	
0347	Small Computer Hardware	0	250	0	100	0	0	
0360	Motor Pool Supplies	180,292	165,000	124,436	165,000	165,000	165,000	
<b>TOTAL FLEET MAINT.</b>		<b>810,495</b>	<b>819,990</b>	<b>609,423</b>	<b>819,600</b>	<b>822,520</b>	<b>822,520</b>	<b>2,530</b>
Percent Budget Change								<b>0.31%</b>



**CITY OF NEENAH  
2026 OPERATING  
BUDGET SUPPLEMENTARY DETAIL  
SHEET FOR STAFFING AND SALARIES**

<b>Department/Office:</b>
Public Works
<b>Program:</b>
Internal Service

POSITION TITLE	STAFFING					
	Current Budget		Requested Budget		Proposed Budget	
	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.
FULL TIME						
Fleet Supervisor	11	1.00	11	1.00	11	1.00
Mechanic	9	4.00	9	4.00	9	4.00
Mechanic Asst/Building Tech (shared with Public Works)	7	<u>0.50</u>	7	<u>0.50</u>	7	<u>0.50</u>
TOTAL	XXX	5.50	XXX	5.50	XXX	5.50

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> Liability Insurance Fund
<b>Program:</b> Internal Service/ Trust/Agency Funds	<b>Submitted by:</b> Vicky K. Rasmussen

Liability Insurance Fund  
2026 Operating Budget

The City of Neenah Liability Insurance Fund accounts for all revenues and expenditures associated with liability claims of the City. The Fund is funded by unspent dollars budgeted for liability claims in the City's General Fund. Expenses in the fund include the cost of liability claims and transfers to the General Fund to pay for costs associated with limiting the City's liability risk. The fund also accounts for debt related activity associated with the City's investment in the Cities and Villages Mutual Insurance Company.

The 2026 proposed budget includes \$15,000 to rewrite the City's Sign Code Ordinance.

	2024 Actual	2025 Budget	2025 Estimate	2026 Proposed
Fund Balance (Current Assets less Current Liabilities), Jan. 1	<u>\$117,400</u>	<u>\$47,075</u>	<u>\$47,075</u>	<u>\$87,075</u>
<b><u>REVENUES</u></b>				
Transfers from General Fund for				
Liability Insurance Claims	<u>55,000</u>	<u>70,000</u>	<u>70,000</u>	<u>65,000</u>
Total Revenue	<u>55,000</u>	<u>70,000</u>	<u>70,000</u>	<u>65,000</u>
<b><u>EXPENDITURES</u></b>				
Liability Claims	125,325	70,000	30,000	65,000
Sign Code Rewrite	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,000</u>
Total Expenditures	<u>125,325</u>	<u>70,000</u>	<u>30,000</u>	<u>80,000</u>
Excess Revenues Over (Under) Expenditures	(70,325)	0	40,000	(15,000)
Fund Balance, December 31	<u>\$47,075</u>	<u>\$47,075</u>	<u>\$87,075</u>	<u>\$72,075</u>

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> Benefit Accrual Fund
<b>Program:</b> Internal Service/ Trust/Agency Funds	<b>Submitted by:</b> Vicky Rasmussen

Benefit Accrual Fund  
2026 Operating Budget

The City of Neenah Benefit Accrual Fund accounts for all revenues and expenditures associated with the reporting and payment of employee fringe benefit costs of the City. This includes health insurance benefits and Wisconsin Retirement System costs as well as funding time-off-with-pay liabilities accrued by the City. The Fund is funded by departmental charges based upon a percentage of each labor dollar incurred by that department.

Also included in the Health Insurance Costs are the costs associated with a health clinic for city employees, which is located within Fire Station No. 31 in space previously occupied by the Fox Valley Technical College.

The City transitioned from fully-insured health care to a self-funded plan in 2025. This change was made in an attempt to better control costs while still providing quality health insurance to our employees at the most reasonable price possible.

Included in the "Transfer to General Fund" line item for 2026 is the cost of a Salary Study (\$26,000) to ensure Neenah's pay scale remains competitive with the market.

	2024 Actual	2025 Budget	2025 Estimate	2026 Proposed
Fund Balance (Net Position), January 1	<u>\$3,063,894</u>	<u>\$3,596,413</u>	<u>\$3,596,413</u>	<u>\$4,446,413</u>
<b><u>REVENUES</u></b>				
Departmental Charges for Services	9,667,776	10,300,000	10,500,000	10,275,000
Total Revenue	<u>9,667,776</u>	<u>10,300,000</u>	<u>10,500,000</u>	<u>10,275,000</u>
<b><u>EXPENDITURES</u></b>				
Health Insurance Costs and Other Employee Benefits	4,565,013	5,730,000	4,700,000	5,750,000
Retirement System Expense	4,570,244	4,500,000	4,600,000	4,525,000
Transfer to General Fund	0	350,000	350,000	326,000
Total Expenditures	<u>\$9,135,257</u>	<u>\$10,580,000</u>	<u>\$9,650,000</u>	<u>\$10,601,000</u>
Excess Revenues Over (Under) Expenditures	\$532,519	(\$280,000)	\$850,000	(\$326,000)
Fund Balance, December 31	<u>\$3,596,413</u>	<u>\$3,316,413</u>	<u>\$4,446,413</u>	<u>\$4,120,413</u>

\*Amounts above exclude funds set aside for employee benefit liabilities.

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> Expendable Trust Funds
<b>Program:</b> Internal Service/ Trust/Agency Funds	<b>Submitted by:</b> Vicky Rasmussen

Expendable Trust Funds are used to account for assets held by the City in a trustee capacity for individuals, private organizations, other government units or other funds. They are accounted for in essentially the same manner as Governmental funds.

Descriptions of major funds are listed below:

Cemetery Perpetual Care Fund  
2026 Operating Budget

To account for assets and proceeds from burial lot sales restricted for purposes of income generation and the corresponding transfers to the General Fund for cemetery maintenance purposes.

	2024 Actual	2025 Budget	2025 Estimate	2026 Proposed
Fund Balance, January 1	<u>\$1,563,476</u>	<u>\$1,666,992</u>	<u>\$1,666,992</u>	<u>\$1,783,992</u>
<u>REVENUES</u>				
Interest, Market Adj. & Miscellaneous	<u>\$128,519</u>	<u>\$50,000</u>	<u>\$150,000</u>	<u>\$50,000</u>
<u>EXPENDITURES</u>	<u>\$25,003</u>	<u>\$25,000</u>	<u>\$33,000</u>	<u>\$33,000</u>
Excess Revenues Over (Under) Expenditures	\$103,516	\$25,000	\$117,000	\$17,000
Fund Balance, December 31	<u>\$1,666,992</u>	<u>\$1,691,992</u>	<u>\$1,783,992</u>	<u>\$1,800,992</u>

Cemetery Flowers Fund  
2026 Operating Budget

To account for private donations and bequests for the purpose of providing grave site flowers.

	2024 Actual	2025 Budget	2025 Estimate	2026 Proposed
Fund Balance, January 1	<u>\$157,553</u>	<u>\$152,590</u>	<u>\$152,590</u>	<u>\$154,090</u>
<u>REVENUES</u>				
Interest & Miscellaneous	<u>\$0</u>	<u>\$2,000</u>	<u>\$5,000</u>	<u>\$2,000</u>
<u>EXPENDITURES</u>	<u>\$4,963</u>	<u>\$3,500</u>	<u>\$3,500</u>	<u>\$3,500</u>
Excess Revenues Over (Under) Expenditures	(\$4,963)	(\$1,500)	\$1,500	(\$1,500)
Fund Balance, December 31	<u>\$152,590</u>	<u>\$151,090</u>	<u>\$154,090</u>	<u>\$152,590</u>

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> Business Improvement District
<b>Program:</b> Internal Service/Trust/Agency Funds	<b>Submitted by:</b> Vicky K. Rasmussen

Neenah Central City Business Improvement District  
2026 Operating Budget

In 2001, business and property owners located within the proposed Neenah Central City Business Improvement District (the "District") signed a petition requesting the creation of a Business Improvement District. The purpose of the district is to sustain the competitiveness of Downtown and ensure a safe, clean environment conducive to business and recreational activity. The petition was included as part of the Initial Operating Plan that was developed in accordance with the BID statutes. The Neenah Common Council approved the Plan and created the District on November 20, 2001. The BID District functions as a cooperative partnership with the City of Neenah and Future Neenah, Inc.

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Proposed</u>
Fund Balance, January 1	<u>\$94,797</u>	<u>\$99,643</u>	<u>\$99,643</u>	<u>\$99,643</u>
<u>REVENUES</u>	<u>\$160,202</u>	<u>\$150,000</u>	<u>\$150,000</u>	<u>\$150,000</u>
<u>EXPENDITURES</u>	<u>\$155,356</u>	<u>\$150,000</u>	<u>\$150,000</u>	<u>\$150,000</u>
Excess Revenues Over (Under) Expenditures	\$4,846	\$0	\$0	\$0
Fund Balance, December 31	<u>\$99,643</u>	<u>\$99,643</u>	<u>\$99,643</u>	<u>\$99,643</u>

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b>	<b>Budget:</b>
Municipal Court	Joint Municipal Court Fund
<b>Program:</b> Internal Service/Trust/Agency Funds	<b>Submitted by:</b>
	J. Gunz/V. Rasmussen

Joint Municipal Court Fund  
2026 Budget

Effective May 1, 2002, the Cities of Neenah and Menasha jointly agreed to form a municipal court. The joint court handles all municipal ordinance violations that were previously being handled in circuit court. It is anticipated that the local municipal court will more efficiently handle municipal violations.

It is anticipated that the City of Neenah share of the 2026 budget expenditures and revenues will be determined by our percentage share of the number of citations processed by the court. This share is estimated to be approximately 60%

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Request</u>	<u>2026 Proposed</u>
Fund Balance (Deficit), January 1	<u>(\$172,331)</u>	<u>(\$96,202)</u>	<u>(\$96,202)</u>	<u>-</u>	<u>-</u>
<u>Revenues</u>					
Court Revenue	<u>386,752</u>	<u>389,850</u>	<u>400,220</u>	<u>399,850</u>	<u>399,850</u>
	386,752	389,850	400,220	399,850	399,850
<u>Expenditures</u>					
Operations	128,228	131,410	128,120	129,680	129,680
Interest	8,072	3,500	3,500	3,500	3,500
Court Fine Reimbursements	<u>286,629</u>	<u>280,000</u>	<u>285,000</u>	<u>285,000</u>	<u>285,000</u>
Total Expenditures	<u>422,929</u>	<u>414,910</u>	<u>416,620</u>	<u>418,180</u>	<u>418,180</u>
Operating Revenues Over (Under) Exp.	(36,177)	(25,060)	(16,400)	(18,330)	(18,330)
Transfer In - Neenah	21,706	12,940	9,860	11,000	11,000
Transfer In - Menasha	90,600	93,790	102,742	7,330	7,330
Fund Balance (Deficit), December 31	<u>(96,202)</u>	<u>(14,532)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund Balance Allocation</u>					
Menasha Share of Fund Deficit	(96,202)	(12,436)	-	-	-
Neenah Share of Fund Deficit*	-	(2,096)	-	-	-

**CITY OF NEENAH  
OPERATING BUDGET  
\*\*MENASHA NEENAH MUNICIPAL COURT EXPENDITURES\*\*  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b><u>COURT (7050-938)</u></b>								
0101	Salaries	85,183	88,250	63,684	88,220	91,190	91,190	
0110	Health Insurance	5,000	5,000	1,875	2,500	2,500	2,500	
0111	Fringes	11,120	11,460	8,859	11,460	11,630	11,630	
0115	Schools/Seminars/Training	407	800	840	840	850	850	
0202	Outside Printing	0	150	0	0	150	150	
0203	Postage	1,236	1,400	903	1,400	1,500	1,500	
0205	Debit Card Services	833	750	527	850	850	850	
0207	Dues & Memberships	845	850	205	850	850	850	
0218	Maintenance of Software	7,105	7,500	7,437	7,500	7,500	7,500	
0221	Telephone	539	450	392	500	500	500	
0232	Auditing Services	1,925	2,000	2,000	2,000	2,060	2,060	
0239	Insurance	100	100	100	100	100	100	
0254	Printer / Copies	410	400	310	400	500	500	
0255	IS Services / Internal	12,400	11,000	8,250	11,000	8,700	8,700	
0272	Translator	0	300	0	0	300	300	
0301	Office Supplies	464	500	339	500	500	500	
0303	Computer Oper Supplies	426	0	0	0	0	0	
0333	All Other Supplies	237	0	0	0	0	0	
0347	Small Hardware	0	500	0	0	0	0	
	<b>COURT</b>	<b>128,230</b>	<b>131,410</b>	<b>95,721</b>	<b>128,120</b>	<b>129,680</b>	<b>129,680</b>	<b>(1,730)</b>
<b><u>COURT FINE REIMBURSEMENT (7051-938)</u></b>								
0574	City of Neenah	74,761	80,000	56,710	80,000	80,000	80,000	
0575	City Of Menasha	64,045	60,000	44,463	65,000	65,000	65,000	
0576	State of Wisconsin	105,709	100,000	77,705	100,000	100,000	100,000	
0577	Winnebago County Treasure	42,114	40,000	30,548	40,000	40,000	40,000	
	<b>FINE REIMBURSEMENT</b>	<b>286,629</b>	<b>280,000</b>	<b>209,426</b>	<b>285,000</b>	<b>285,000</b>	<b>285,000</b>	<b>5,000</b>
<b><u>TRANSFERS (9910-999)</u></b>								
0999	Transfers	8,072	3,500	3,045	3,500	3,500	3,500	
	<b>Transfers</b>	<b>8,072</b>	<b>3,500</b>	<b>3,045</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>0</b>
<b>MUNICIPAL COURT OPERATIONS</b>		<b>422,931</b>	<b>414,910</b>	<b>308,192</b>	<b>416,620</b>	<b>418,180</b>	<b>418,180</b>	<b>3,270</b>
<b>Percent Budget Change</b>								<b>0.79%</b>

**CITY OF NEENAH  
2026 OPERATING  
BUDGET SUPPLEMENTARY DETAIL  
SHEET FOR STAFFING AND SALARIES**

<b>Department/Office:</b> M-N Municipal Court
<b>Program:</b> Custodial Fund

POSITION TITLE	STAFFING					
	Current Budget		Requested Budget		Proposed Budget	
	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.
FULL TIME						
Judge	2,961/mo	1.00	3,035/mo	1.00	3,035/mo	1.00
Records Clerk	7	<u>1.00</u>	7	<u>1.00</u>	7	<u>1.00</u>
TOTAL	XXX	2.00	XXX	2.00	XXX	2.00



<b>NEENAH-MENASHA FIRE RESCUE - (Total)</b>	
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**Department Head**

Travis Teesch

### Major Activities

Neenah-Menasha Fire rescue (NMFR) is committed to providing a quality of public service that ensures the safety and well-being of our communities. We are committed to protecting lives and property to help provide an exceptional quality of life for our citizens. NMFR responds to over 3,500 emergency calls for service annually. NMFR provides our citizens fire suppression, emergency medical services, special operations, and water/ice rescue. NMFR spends numerous hours training to prepare its firefighters and provide skills needed to deal with the many hazardous conditions that occur when responding to emergencies. Fire prevention activities include conducting over 3,200 inspections annually, fire investigations, tank inspections and plan reviews. NMFR's award winning public education programs reach over 12,000 people a year through open houses, safety fairs, parades, station tours, school visits and formal programs. The Cities of Neenah and Menasha share department costs based upon a four-factor formula.

**The estimated share of departmental costs for 2026 is City of Neenah - 60.82% and City of Menasha - 39.18%**

**Operating Budget Information/Number of Employees**  
**(Full Department)**

	2024 Actual	2025 Budget	2026 Requested	% Increase	2026 Proposed	% Increase
Operating Budget	\$ 9,848,121	\$ 10,449,020	\$ 10,945,040	4.75%	\$ 10,929,040	4.59%
No. of Employees (FTE)	68	68	69	1%	68	0%

### Budget Adjustments

### **Increases (Decreases) to Expenditures Requested**

<b><u>Mayor Proposed</u></b>	<b>\$ (16,000)</b>
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Mayor's Comments:

*Executive Adjustments recommended by the Mayor's of both cities.*

After compiling budget requests from all departments and reviewing the impact on the budget as a whole, we asked NMFR management to identify specific reductions in their line item budgets to assist in balancing the budget. As a result, the Mayors are recommending the following reductions:

Overtime	\$ (10,000)
Maintenance of Buildings	(2,000)
Maintenance of Training Tower	(2,000)
Public Relations	<u>(2,000)</u>
<b>Total</b>	<b>\$ (16,000)</b>

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**CITY OF NEENAH  
2026 OPERATING BUDGET**

**PROGRAM COMMENTS**

<b>Department/Office:</b> Neenah-Menasha Fire Rescue (NMFR)	<b>Budget:</b> Fire Department Operations
<b>Program:</b> Public Safety	<b>Submitted by:</b> Travis Teesch

## Mission Statement:

Neenah-Menasha Fire Rescue consists of committed professionals whose mission is to provide the highest standard of service through fire suppression, prevention, education, emergency medical response, technical rescue and community interaction to preserve the quality of life and property for all of those within the Cities of Neenah and Menasha.

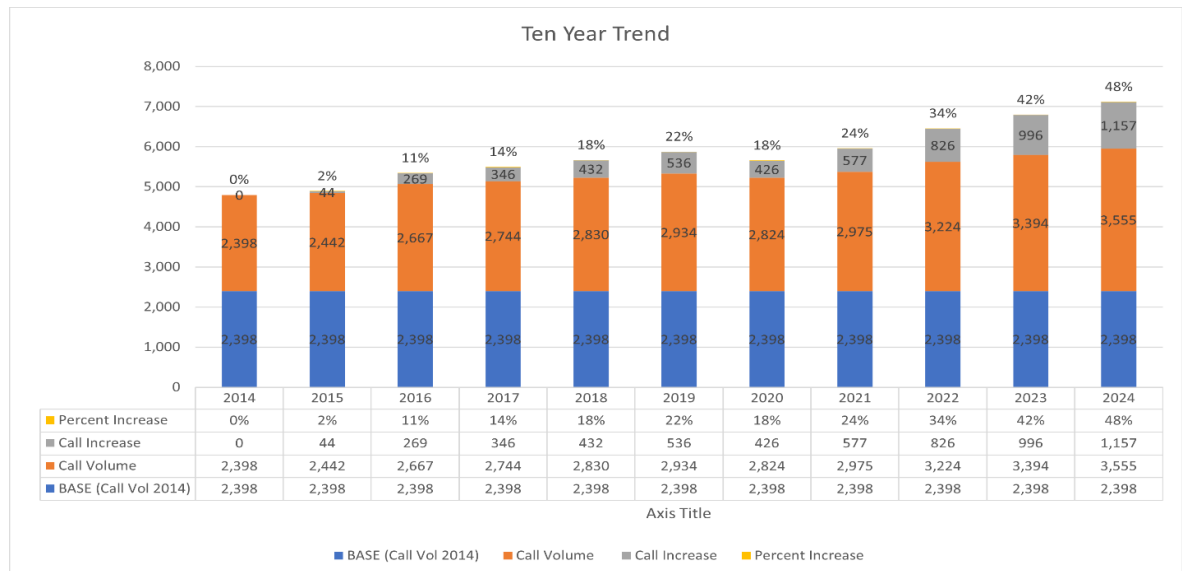
## Vision Statement:

Our vision at Neenah-Menasha Fire Rescue is to have a positive, motivated, educated department. We strive to meet the community demands. We will accomplish this with an organized and defined structure. We encourage change, use resources to the full extent and work closely with outside agencies.

Our department activities can be broken down into three major divisions: **Operations, Training and Prevention**

## Operations

Neenah – Menasha Fire Rescue maintains and operates out of four fire stations strategically placed in Neenah and Menasha to ensure an excellent response time to all areas of the cities. Total call volume continues to rise with 2024 being a record high year. **In the last decade our call volume has increased by 48% along with a 10% population increase over the last six years.**



In 2025, our department began working with Lexipol to update our policies and operating guidelines, ensuring alignment with industry standards, best practices, and federal and state laws. This project represents a significant step toward modernizing our administrative framework and enhancing organizational accountability. Last year we requested consideration for a Training Captain position, and that need remains; we are working with Human Resources to explore creating an Administrative Support Captain role. This would allow us to better align job duties among administrative staff and ultimately position the department to move forward with accreditation.

***Deputy Fire Chief Shane Krueger oversees department operations.***

<b>Department/Office:</b> Neenah-Menasha Fire Rescue (NMFR)	<b>Budget:</b> Fire Department Operations
<b>Program:</b> Public Safety	<b>Submitted by:</b> Travis Teesch

## ***Professional Development***

***“Professional Development” for many jobs you get “trained” on how to use or do a specific tool or task on your orientation, other careers that require perfection with specific equipment and decision making skills have continued education or “Professional Development”.***

**Professional Development and Credentialing:** A wide variety of people, such as teachers, military officers, health care professionals, firefighters, law enforcement officers, lawyers, accountants and engineers engage in professional development. Individuals may participate in professional development because of an interest in lifelong learning, a sense of moral obligation, to maintain and improve professional competence, to enhance career progression, to keep abreast of new technology and practices, or to comply with professional regulatory requirements. Approaches to professional development include consultation, coaching, lesson study, mentoring, reflective supervision and technical assistance.

NMFR uses all of these professional development approaches through our Job Performance Requirements (JPR's), Task Books and Subject Matter Experts (SME). Currently, NMFR has nearly 200 JPR's which are used to train and hone firefighters skills. We use these JPR's in our Task Books which include Probationary Firefighter, Driver/Operator, Inspector/Investigator (under development) and Fire Officer. One of our greatest challenges is the department structure 3 shifts, 4 stations and 68 personnel. NMFR has SME's in; water rescue, technical rescue, vehicle extrication, fire suppression and incident management. We use these SME's to continue to develop department personnel skills and knowledge.

Our 2025 recruit academy was a sole endeavor in which we trained three new recruits. Typically, this program is a joint effort with neighboring departments, but due to a lack of candidates in other agencies at the time, NMFR hosted and conducted the academy independently.

Department credentialing through the Center for Public Safety Excellence (CPSE) is a key component of NMFR's commitment to professional development. The CPSE credentialing process is designed to validate the

- Structure Fire Attack
- Wild Land Fire Attack
- Pump Operations – Water Movement
- High Rise – Aerial Operations
- Shore & Boat Based Open Water Rescue
- SCUBA Dive Rescue – Open Water & Ice
- Active Shooter
- Emergency Medical Training
- Technical Rescue – Trench, Building Collapse, High Angle
- Mental Health – EAP, PTSD & Suicide

knowledge, skills, and competencies of fire service professionals, ensuring they meet the highest standards in the industry.

*Professional Development is not practicing until you get it right...*

*... It is practicing until you can't get it wrong.*

***In the absence of an Assistant Fire Chief of Training those activities are being overseeing by all administrative staff.***

**CITY OF NEENAH  
2026 OPERATING BUDGET**

**PROGRAM COMMENTS**

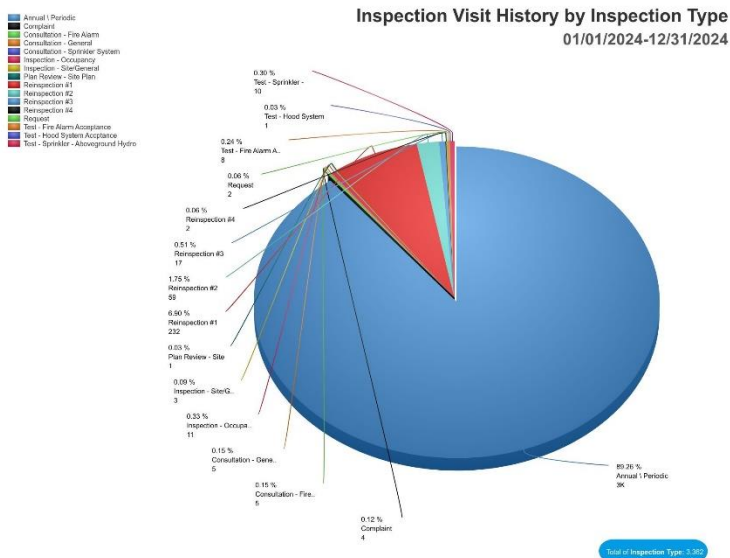
<b>Department/Office:</b> Neenah-Menasha Fire Rescue (NMFR)	<b>Budget:</b> Fire Department Operations
<b>Program:</b> Public Safety	<b>Submitted by:</b> Travis Teesch

## Fire Prevention, Fire Investigations and Public Education

NMFR Fire Prevention Bureau, encompasses Fire Prevention, Fire Inspections, Fire Investigations, and Public Education.

Fire prevention programs include detailed review of all new construction, remodeling of existing structures, refurbishing older facilities, and changes to any and all fire detection and suppression systems of all commercial properties and multi-family residential facilities.

### Inspection History by Inspection Type



Fire inspections are required to be completed by Wisconsin State Statute, for all commercial businesses and multi-family (3 family or more) residential structures, within our jurisdiction, with most occupancies being done two times annually. *This requirement is aided by the 2% dues funding from the State of Wisconsin. In 2025, the City of Neenah's 2% dues funding check was \$142,027.01, and the City of Menasha's was \$78,118.12 for a total of \$220,145.13 which is an increase of the budgeted amount of \$21,245.13.*

**Total Inspections Completed  
3,362**

Fire investigations are required by Wisconsin State statute 165.55, which requires that every fire shall be investigated for cause and origin, as well as circumstances. NMFR conducts investigations of every fire that occurs within our jurisdiction and works in conjunction with law enforcement when a fire is determined or suspected to be incendiary or criminal in nature.

**Total Pre-Incident Value \$895,062,000**  
**Total Fire Loss \$1,394,200**  
**Total Saved \$893,667,800**



**CITY OF NEENAH  
2026 OPERATING BUDGET**

**PROGRAM COMMENTS**

<b>Department/Office:</b> Neenah-Menasha Fire Rescue (NMFR)	<b>Budget:</b> Fire Department Operations
<b>Program:</b> Public Safety	<b>Submitted by:</b> Travis Teesch

Fire and life safety education (public education), including our juvenile fire setter intervention program, remain active as well. Our Public Education Team, along with operations personnel, provided public education programs, fire/life safety presentations, and general fire safety educational information, to more than 17,400 children and adults through video, social media, and virtual meetings when in person meetings couldn't be held. The team continues to conduct fire safety programs at public and private schools in the Neenah and Menasha school districts during the fire prevention month of October. NMFR has a multi-age based program for Elementary, Middle and High School students to provide age-appropriate fire safety presentations. NMFR focuses on adult and elderly programs including our ongoing residential smoke detector installs in single family residential homes throughout the cities of Neenah and Menasha at no cost to the residents through donations from the American Red Cross.

All these special disciplines have proven to reduce injury and death yet is difficult when we attempt to compile a true perspective of the impact. Actual quantifiable numbers for fires prevented, and/or lives saved, by the information shared and lessons learned during our interaction with individuals cannot be measured as we cannot place a number or dollar amount on an incident that never occurs. However, we are very confident that maintaining the outstanding level of service that is provide through NMFR, certainly makes a huge difference and is without a doubt saving lives and property within the communities of Neenah and Menasha.

***Assistant Fire Chief – Fire Marshal Jerry Mavroff oversee Fire Prevention, Fire Investigations and Public Education.***

## ***Accomplishments and Future Goals***

### **2025 Accomplishments:**

- Hired and trained three new firefighters to replace the four who retired and one who left.
- Promoted one internal staff member to Fire Marshal.
- Goal setting with Shift Commanders and Administration Staff.
- Successfully completed the State of Wisconsin 2% Dues Audit.
- Engine replacement ordered.
- Two people were promoted to Fire Officer.
- Four people promoted to Driver/Operator.
- Held an employee recognition ceremony at training center.
- Received \$200,000 in State Appropriations for the new training center.
- Evaluating all department and policies and putting in the Lexipol compliance software.
- Received \$150,000 in FAP funds for our EMS services.
- Purchased soft ballistic vests for all staff members.
- Transitioned to Microsoft Office 365 for all staff members.
- Begin Station 31 remodel process for completion in 2026
- Begin construction on regional training grounds for completion in 2026.
- Update record management software reporting to meet federal standards for reporting calls.

**CITY OF NEENAH  
2026 OPERATING BUDGET**

**PROGRAM COMMENTS**

<b>Department/Office:</b> Neenah-Menasha Fire Rescue (NMFR)	<b>Budget:</b> Fire Department Operations
<b>Program:</b> Public Safety	<b>Submitted by:</b> Travis Teesch

**2026 Goals:**

- Transition from operating with two Medium Duty Rescue vehicle to one Heavy Duty Vehicle
- Review Administrative positions to include comp & class of similar size departments
- Address Wage Compression between line staff and Management
- Review Shift Commander roles and responsibilities.
- Implement an officer training academy for newly promoted officers (Captain rank).
- Prepare the department for CPSE accreditation.
- Implement a Chaplain/PEER support program.
- Implement a Fire Ops academy for elected officials and other stakeholders.
- Expand Emergency Management Coordination Between Neenah and Menasha

**Major Increases/Decreases in 2026 Operating Budget:** Listed below are major increases/decreases \$5,000 and over. Increases/decreases less than \$5,000 are not listed below.

Salaries (0101): Increase of \$205,990 per the City of Neenah Finance Department. Please note that this could change once the labor agreement with Local 275 is finalized. In addition, while additional staffing is needed for the department, we recognize the current budget constraints for the 2026 budget.

**Current Staffing:** At the time of consolidation, our staffing levels were reduced from 73 to 68 personnel. Currently, our daily minimum staffing level is 17 personnel, which partially meets the NFPA-1710 standard for a typical house fire response. However, our staffing levels fail to meet the standard regarding the number of personnel assigned to each apparatus.

Overtime (0104): Funds are used for training, staffing, and public relations activities. Retirements are usually done within the first quarter of every year and the positions are not filled until after the first quarter. This creates open positions that need to be backfilled when staffing drops below minimum.

FLSA Overtime Wages (0106): Increase of \$5,000, per City of Neenah Finance.

Health Insurance (0110): Increase of \$87,540, per City of Neenah HR and Finance.

Fringes (0111): Increase of \$45,890, per City of Neenah Finance.

Schools/Seminars/Training (0115): Increase of \$9,000.

Maint of Software (0218): Increase of \$18,370 per City of Neenah IS Department.

Professional Services (0238): Reduction of \$11,000 due to some of the testing that is done is completed every other year.

City Neenah I/S Services (0255) Increase of \$27,600 per City of Neenah IS Dept. They revised the formula for billing back each department along with removing the small hardware (0347) budget to their line item. They will cover the costs for small computer equipment.

Public Relations/Services (0262) Increase of \$7,000 due to increased requests from both Cities for community events. In addition, the current life safety prop (bounce house) has exceeded its life expectancy and is in need of repairs that cost more than replacement.

All Other Equip: (8133): Increase of \$5,000. This is based upon vendor increases of 15-20%.

**CITY OF NEENAH  
2026 OPERATING BUDGET**

**PROGRAM COMMENTS**

<b>Department/Office:</b> Neenah-Menasha Fire Rescue (NMFR)	<b>Budget:</b> Fire Department Operations
<b>Program:</b> Public Safety	<b>Submitted by:</b> Travis Teesch

**Budget Justification**

These budget recommendations align with our mission and values, ensuring we continue to provide exceptional service and strengthen our community:

**Mission**

We strengthen our community by building on the past, owning the present, and stewarding the future together.

**Values**

- **Pursue Growth:** Investing in additional personnel and training fosters individual and community development.
- **Encourage Innovation:** Implementing Lexipol demonstrates our commitment to anticipating change and embracing new solutions.
- **Cultivate Collaborative Relationships:** Adding a training captain and administrative assistant will enhance our teamwork and operational effectiveness.
- **Engage with Our Community:** Increased staffing levels and improved response times will enable us to better serve and include our community members in our mission.

Over the past twenty years, since consolidation, **it is conservatively estimated that NMFR have saved \$10 million in payroll** alone. This significant financial achievement underscores the resourcefulness and cooperation of our two communities. However, the time has come to expand our staffing levels.

Investing in additional personnel and resources will enable us to meet the increasing demands and sustain the high standards of service our communities expect. By aligning our budget with our mission and values, **we reaffirm our commitment to the safety and well-being of the Cities of Neenah and Menasha**



**CITY OF NEENAH  
2026 OPERATING BUDGET**

**PROGRAM COMMENTS**

<b>Department/Office:</b> Neenah-Menasha Fire Rescue (NMFR)	<b>Budget:</b> Fire Department Operations
<b>Program:</b> Public Safety	<b>Submitted by:</b> Travis Teesch

Object Code No.	Description and Justification	Detail Amounts Within Object	Total of Object Code
	<b><u>SUPPLEMENTARY DETAIL WORKSHEET FOR CAPITAL OUTLAY</u></b>		
8108	<u>Office Furniture &amp; Equipment</u> To replace old office/living furniture as necessary for the four stations. Total projected cost is \$5,000.	\$5,000	\$5,000
8113	<u>Communication Equipment</u> Funds are used monthly for the cost of the air cards for the MDC's and purchase of radio headsets used in all vehicles. Total projected cost is \$12,000. Increase is to begin the process of replacing portable radios and headsets in vehicles.	\$12,000	\$12,000
8115	<u>Computer Hardware Outlay</u> To replace computers in 2025 based on Neenah IS's replacement program recommendation.	\$10,000	\$10,000
8133	<u>All Other Equipment</u> These funds are used to replace major equipment relating such as nozzles, adaptors, hose, ladders, large equipment. This includes water rescue and in-house EMS training.	\$35,000	\$35,000
8149	<u>Household Purchases</u> This is requested by the Joint Finance & Personnel Committee to budget purchases and repairs that are needed in the future for various household items (refrigerators, stoves, chairs, washer, dryers, etc.) for all four fire stations.	\$20,000	\$20,000

**CITY OF NEENAH  
2026 OPERATING BUDGET  
PROGRAM COMMENTS**

<b>Department/Office:</b> Neenah-Menasha Fire Rescue	<b>Budget:</b> Regional Special Operations Team
<b>Program:</b> Public Safety	<b>Submitted by:</b> Travis Teesch

**Neenah-Menasha Fire Rescue Special Operations Team:**

In 2005, NMFR joined with other 11 fire departments from around the state including: Green Bay, Appleton and Oshkosh Fire Departments to create Wisconsin Task Force (WITF). WITF has provided beneficial, and extremely technical training to many members of NMFR. This training has created several subject matter experts (SME's) that have assisted NMFR Training Bureau with department awareness and operations training to better protect our communities.

NMFR has gained valuable training, as well as approximately \$200,000 worth of vehicles and equipment. These funds have been provided by the State of Wisconsin through the Department of Homeland Security.

In 2011, the State of Wisconsin reviewed the Special Operations program and moved forward with one statewide team versus four regional teams. Working under a signed contract with the State of Wisconsin, NMFR personnel continue involvement with the State of Wisconsin/Wisconsin Emergency Management Rescue Team as Wisconsin Task Force 1 (WI-TF1). Their participation increases their level of knowledge, skills, and abilities, enabling them to bring those skills and provide this service at the local level.

**Major Increases (Decreases) in 2026 Budget:** None

**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b>FIRE DEPARTMENT</b>								
<b><u>FIRE OPERATIONS (2301-712)</u></b>								
0101	Salaries	5,918,784	5,992,950	4,091,169	5,965,090	6,198,940	6,198,940	
0104	Overtime Wages	233,012	220,000	200,775	265,000	275,000	265,000	
0105	Reimbursement / Overtime	(5,259)	(10,000)	(1,595)	(5,000)	(10,000)	(10,000)	
0106	FLSA Overtime Wages	66,908	60,000	41,558	65,000	65,000	65,000	
0110	Health Insurance	1,183,936	1,406,910	999,828	1,313,570	1,494,450	1,494,450	
0111	Fringes	1,570,641	1,758,340	1,210,870	1,764,550	1,804,230	1,804,230	
0115	Schools/Seminars/Training	25,101	30,000	20,482	30,000	39,000	39,000	
0116	Test/Certification for Eq	14,786	16,000	12,017	16,000	18,000	18,000	
0117	Clothing Allowance	39,116	42,000	37,045	40,000	42,000	42,000	
0118	License Renewal	52	2,100	296	400	3,000	3,000	
0125	Employee School Reimb	305	400	0	0	400	400	
0128	Empl Recognition Awards	0	1,200	221	230	1,200	1,200	
0202	Outside Printing	314	1,000	1,012	1,020	1,100	1,100	
0203	Postage	522	1,000	461	1,000	1,300	1,300	
0206	Advertising & Publication	0	200	0	0	200	200	
0207	Dues & Memberships	815	1,600	615	800	2,100	2,100	
0209	Maintenance of PPE/SCBA	6,496	10,250	5,998	10,250	10,250	10,250	
0210	Maint of Computer Hardwre	0	1,000	0	1,000	1,000	1,000	
0211	Maint of Other Equipment	1,922	5,000	2,942	3,000	5,000	5,000	
0213	Maint of Motor Vehicles	110,658	125,000	78,491	140,000	125,000	125,000	
0214	Maint of Buildings	10,809	15,000	3,808	15,000	16,000	14,000	
0215	Maint of Radio Equipment	388	1,000	818	1,100	1,300	1,300	
0216	Maint of Operating Equip	4,316	4,000	1,258	1,500	4,000	4,000	
0218	Maint of Software	52,726	96,500	77,098	96,500	114,870	114,870	
0221	Telephone	1,307	1,220	887	1,220	1,220	1,220	
0222	Electricity	54,424	54,840	36,319	54,840	57,580	57,580	
0223	Natural Gas	18,249	27,530	19,891	27,530	28,910	28,910	
0224	Water & Sewer	12,226	13,100	8,093	13,100	14,100	14,100	
0226	Storm Water	3,572	3,610	2,559	3,610	3,790	3,790	
0227	Cellular Telephone	15,683	17,000	12,504	17,000	20,000	20,000	
0232	Auditing Services	2,350	2,430	2,425	2,430	2,500	2,500	
0236	Outside Services	13,832	15,000	10,521	15,000	15,000	15,000	
0237	Pest Control	285	400	7	100	400	400	
0238	Professional Services	30,473	41,000	25,925	41,000	30,000	30,000	
0241	Tree Planting & Landscape	85	1,000	0	1,000	1,000	1,000	
0246	Liability Insurance	29,602	31,700	34,134	31,140	36,800	36,800	
0247	Auto/Physical Damage Ins	24,022	21,810	27,116	27,120	29,240	29,240	
0250	Maint of Training Tower	12,778	2,500	156	1,000	2,500	500	
0252	Rental of Equipment	764	1,400	392	1,400	1,400	1,400	
0254	Printer / Copies	2,476	3,720	1,992	3,720	3,000	3,000	
0255	Neenah City I/S Services	118,500	107,300	80,475	107,300	134,900	134,900	
0256	Neenah City Finance Ser.	28,750	29,700	22,275	29,700	32,080	32,080	
0257	Neenah City H/R Services	72,450	74,850	56,138	74,850	80,840	80,840	
0258	GIS Services/Internal	13,900	14,360	10,770	14,360	14,790	14,790	
0262	Public Relations/Services	13,918	8,000	3,734	8,000	15,000	13,000	

**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b><u>FIRE OPERATIONS (2301-712) cont.</u></b>								
0301	Office Supplies	1,838	2,250	942	2,250	2,300	2,300	
0306	Cleaning/Janitor Supplies	15,292	17,000	9,534	17,000	17,510	17,510	
0308	Books and Periodicals	213	3,200	2,375	3,200	3,200	3,200	
0310	Gasoline & Oil	46,533	48,000	30,334	48,000	48,960	48,960	
0319	Safety Supplies	2,891	4,500	346	1,000	4,500	4,500	
0320	Small Tools	3,104	3,150	2,532	3,150	3,300	3,300	
0325	Consumable supplies	1,720	3,300	1,431	3,300	3,400	3,400	
0326	Photography Supplies	975	1,000	17	1,000	1,000	1,000	
0333	All Other Supplies	2,276	3,800	1,861	3,800	3,800	3,800	
0344	Small Equipment	13,643	15,000	9,713	15,000	16,000	16,000	
0347	Small Computer Hardware	201	1,000	588	1,000	0	0	
0348	Per Protective Equipment	75,214	10,000	5,474	10,000	12,000	12,000	
0350	Training Supplies	4,852	6,000	97	6,000	6,000	6,000	
	<b>OPERATIONS</b>	<b>9,874,746</b>	<b>10,372,120</b>	<b>7,206,724</b>	<b>10,316,130</b>	<b>10,860,360</b>	<b>10,844,360</b>	<b>472,240</b>
Percent Budget Change								<b>4.55%</b>
<b><u>CAPITAL OUTLAY (2301-712)</u></b>								
8108	Office Furniture & Equip	4,907	5,000	1,118	5,000	5,000	5,000	
8113	Communication Equipment	7,547	12,000	585	12,000	12,000	12,000	
8115	Computer Hardware Outlay	10,175	13,600	9,746	13,600	10,000	10,000	
8133	All Other Equipment	29,964	30,000	6,623	30,000	35,000	35,000	
8149	Household Purchases	17,968	18,000	3,219	18,000	20,000	20,000	
	<b>Capital Outlay</b>	<b>70,561</b>	<b>78,600</b>	<b>21,291</b>	<b>78,600</b>	<b>82,000</b>	<b>82,000</b>	<b>3,400</b>
	<b>CAPITAL OUTLAY</b>	<b>70,561</b>	<b>78,600</b>	<b>21,291</b>	<b>78,600</b>	<b>82,000</b>	<b>82,000</b>	<b>3,400</b>
<b>FIRE OPERATIONS/CAPITAL OUTLAY</b>		<b>9,945,307</b>	<b>10,450,720</b>	<b>7,228,015</b>	<b>10,394,730</b>	<b>10,942,360</b>	<b>10,926,360</b>	<b>475,640</b>
Percent Budget Change								<b>4.55%</b>
<hr/>								
<b><u>REG SPEC OPER RESP TEAM (2314-172)</u></b>								
0104	Overtime Wages	62,541	32,000	48,518	55,000	65,000	65,000	
0105	Reimbursement / Overtime	(65,489)	(26,500)	(62,466)	(62,470)	(65,000)	(65,000)	
0111	Fringes	15,546	8,500	12,881	14,610	16,880	16,880	
0115	Schools/Seminars/Training	162	300	158	300	300	300	
0216	Maint of Operating Equip	0	500	0	0	500	500	
0320	Small Tools	0	250	0	0	250	250	
0348	Per Protective Equipment	7,457	7,500	402	7,500	10,000	10,000	
0350	Training Supplies	0	500	0	0	500	500	
8133	All Other Equipment	0	750	520	750	750	750	
	<b>REG SPEC OPER RESP TEAM</b>	<b>20,217</b>	<b>23,800</b>	<b>13</b>	<b>15,690</b>	<b>29,180</b>	<b>29,180</b>	<b>5,380</b>
Percent Budget Change								<b>22.61%</b>

**CITY OF NEENAH  
OPERATING BUDGET  
FOR FISCAL YEAR 2026**

ACCOUNT #	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGET	2025 YTD (9 MONTHS)	2025 ESTIMATE	2026 DEPT REQUEST	2026 PROPOSED	BUDGET CHANGE
<b>JOINT FIRE COMMISSION (2320-712)</b>								
0206	Advertising & Publication	1,000	1,000	0	0	0	0	
0236	Outside Services	4,410	2,500	2,325	2,500	2,500	2,500	
0261	Misc Expenditures	354	3,000	515	3,000	3,000	3,000	
	<b>JOINT FIRE COMMISSION</b>	<b>5,764</b>	<b>6,500</b>	<b>2,840</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>	<b>(1,000)</b>
Percent Budget Change								<b>-15.38%</b>
<hr/>								
<b>FIRE DEPARTMENT</b>		<b>9,971,288</b>	<b>10,481,020</b>	<b>7,230,868</b>	<b>10,415,920</b>	<b>10,977,040</b>	<b>10,961,040</b>	<b>480,020</b>
Percent Budget Change								<b>4.58%</b>
<b>REVENUES</b>								
	Interest on Investments	56,734	25,000	47,201	55,000	25,000	25,000	
	P-Card Rebate	5,692	6,000	3,156	6,000	6,000	6,000	
	Sale of Equipment	770	500	220	500	500	500	
	Sundry Revenues	5	500	148	500	500	500	
	Insurance Recoveries	59,966	0	0	0	0	0	
	<b>Revenues</b>	<b>123,167</b>	<b>32,000</b>	<b>50,725</b>	<b>62,000</b>	<b>32,000</b>	<b>32,000</b>	<b>0</b>
Percent Budget Change								<b>0.00%</b>
<hr/>								
<b>NET FIRE DEPARTMENT</b>		<b>9,848,121</b>	<b>10,449,020</b>	<b>7,180,143</b>	<b>10,353,920</b>	<b>10,945,040</b>	<b>10,929,040</b>	<b>480,020</b>
								<b>4.59%</b>

**CITY OF NEENAH  
2026 OPERATING  
BUDGET SUPPLEMENTARY DETAIL  
SHEET FOR STAFFING AND SALARIES**

<b>Department/Office:</b> Neenah-Menasha Fire Rescue
<b>Program:</b> Public Safety

POSITION TITLE	STAFFING					
	Current Budget		Requested Budget		Proposed Budget	
	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.
FULL TIME						
Fire Chief	20	1.00	20	1.00	20	1.00
Deputy Fire Chief / Operations	15	1.00	15	1.00	15	1.00
Asst Chief-Emerg Mgmt/Trng	13	1.00	13	1.00	13	1.00
Asst Chief-Prevention/Inspect	13	1.00	13	1.00	13	1.00
Management Assistant	8	1.00	8	1.00	8	1.00
Fire Officers	91,313	15.00	92,722	15.00	92,722	15.00
Assistant Inspectors	86,659	6.00	88,306	6.00	88,306	6.00
Shift Commanders	94,731	3.00	95,967	3.00	95,967	3.00
Drivers	85,177	15.00	86,830	15.00	86,830	15.00
Fire Fighters	53,347 - 82,249	<u>24.00</u>	58,750 - 83,338	<u>24.00</u>	58,750 - 83,338	<u>24.00</u>
TOTAL	XXX	68.00	XXX	68.00	XXX	68.00

**Neenah-Menasha Fire Rescue**  
**Cost Distribution Formula for Budget Year 2026**  
**Factors as of 12/31/24**

	Formula Item	Total	Proportionate Share	25% Weighted Factor	Weighted Share Neenah	Weighted Share Menasha
1.	Population Estimate - Neenah	27,611	59.67%	0.25	0.1492	
	Population Estimate - Menasha	18,662	40.33%	0.25		0.1008
	<b>Population Estimate (a)</b>	46,273	100.00%			
2.	Equalized Value (w/TIF) - Neenah (b)	\$ 3,338,645,400	64.12%	0.25	0.1603	
	Equalized Value (w/TIF) - Menasha ( c )	1,868,265,000	35.88%	0.25		0.0897
	<b>Equalized Value as of 1/1/24</b>	\$ 5,206,910,400	100.00%			
3.	Service Calls - Neenah	2,177	61.08%	0.25	0.1527	
	Service Calls - Menasha	1,387	38.92%	0.25		0.0973
	<b>Service Calls during 2024</b>	3,564	100.00%			
4.	Square Miles - Neenah	10,770	58.41%	0.25	0.1460	
	Square Miles - Menasha	7,670	41.59%	0.25		0.1040
	<b>Square Miles as of 12/31/24</b>	18,440	100.00%			
<b>Total Weighted Factors</b>					0.6082	0.3918
<b>Total Proposed Cost Distribution Formula - 2024 Factor for 2026 Budget</b>					<b>60.82%</b>	<b>39.18%</b>
Previous Year Cost Distribution Formula					61.12%	38.88%
<b>Increase (Decrease) from Previous Year</b>					<b>-0.30%</b>	<b>0.30%</b>

a. Population estimates per the State of Wisconsin Department of Administration (DOA)

**b. Neenah - Equalized Value**

Equalized Value (Per Wisconsin Dept of Revenue)	\$ 3,336,645,400
Alliant Energy (Per WI Dept. of Administration)	2,000,000
	<u>\$ 3,338,645,400</u>

**c. Menasha - Equalized Value**

Equalized Value (Per Wisconsin Dept of Revenue)	1,827,432,700
UW-Fox Valley (Per WI Dept. of Administration)	40,832,300
	<u>\$ 1,868,265,000</u>

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