Neenah
WISCONSIN

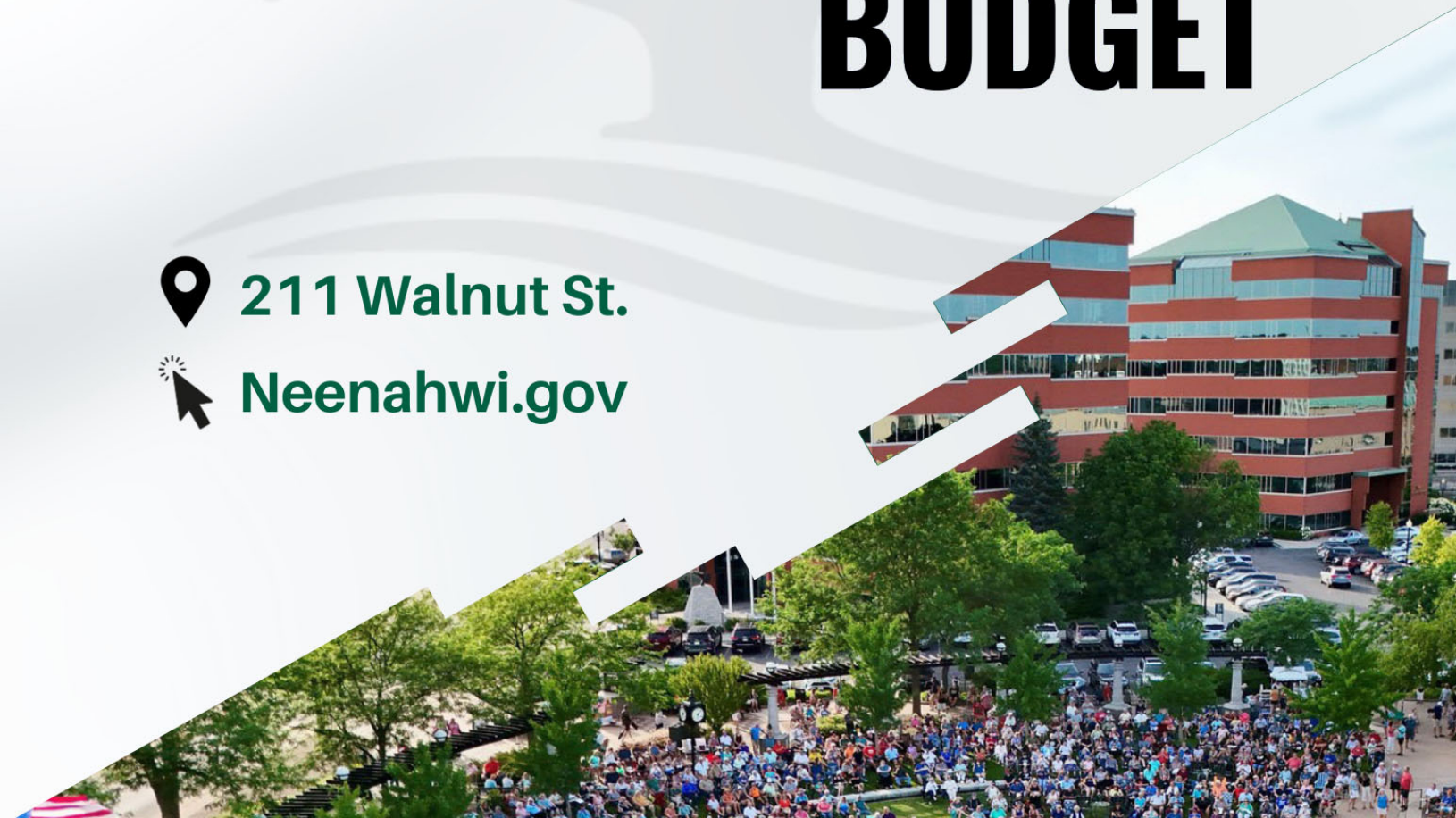
2027

CITY OF NEENAH OPERATING & CAPITAL IMPROVEMENTS

PROPOSED BUDGET

211 Walnut St.

Neenahwi.gov



Neenah
WISCONSIN
Office of the Mayor

211 Walnut St. • P.O. Box 426 • Neenah WI 54957-0426
Phone 920-886-6104 • Fax: 920-886-6109 • e-mail: bborchardt@neenahwi.gov
BRIAN BORCHARDT
Mayor

October 30, 2026

Dear President Steiner, Honorable Council Members, and Citizens:

I am pleased to present the proposed 2027 Operating and Capital Improvements Budget. This is my first budget as Mayor, and I appreciate the work our department heads and Finance team have put into it. With limited resources and many important needs, they have continued to review their budgets, ask difficult questions, and look for ways to serve our community well. This proposal provides a starting point for the Council's review and our decisions together.

During my first six months in office, I have gained a deeper appreciation for the work required to keep Neenah running each day. Rising costs, aging infrastructure, and employee compensation create challenges as we work to maintain the services residents expect. My priorities are to protect essential services, support our employees, maintain our infrastructure, and make financial decisions we can sustain in the years ahead.

Balancing the Budget Responsibly

Initial General Fund requests totaled $32,682,250 against anticipated revenues of $31,577,350, leaving a deficit of $1,104,900. After working with department heads to identify savings and additional revenue, I am recommending $541,540 in expenditure reductions. The proposed budget includes a $363,360 increase in the operating levy and $200,000 from unassigned General Fund reserves. Together, these adjustments balance the proposed budget.

I appreciate our department heads' willingness to make difficult choices while keeping residents' needs in mind. However, balancing one year's budget is only part of our responsibility. Reserves can help address short-term needs, but ongoing expenses should be supported by ongoing revenue. We must continue looking for efficiencies and planning ahead to avoid placing unnecessary burdens on future taxpayers.

Capital Improvements and Debt Management

Our proposed 2027–2031 Capital Improvement Plan (CIP) prioritizes projects based on public safety, regulatory requirements, asset preservation, operational efficiency, community impact, and financial sustainability. This approach helps explain why certain projects move forward while others must wait.

Initial General Obligation borrowing requests were reduced from nearly $20.9 million to approximately $14.5 million, a reduction of about $6.4 million, or 30 percent. Our Debt Management Policy establishes a goal of moving toward approximately $10 million in annual General Obligation borrowing, absent extraordinary circumstances. While we still have work to do, this reduction demonstrates our commitment to managing debt while continuing to invest in the streets, facilities, and equipment our community depends on.

Supporting Employees and Essential Services

Our employees are central to every service we provide. The proposed budget includes salary adjustments of 1.5 percent in January and an additional 1 percent in July. We also recognize that some positions have fallen behind market compensation levels. Director Barber and Finance Director Rasmussen will present options to the Common Council as a proposed budget amendment to address these discrepancies. Retaining experienced employees and attracting qualified applicants are essential, and we must develop a practical plan that considers both the cost and how to fund it.

Public safety remains a priority as we work with Menasha to evaluate Neenah-Menasha Fire Rescue (NMFR) operations and shared resources. Thank you to the union and City negotiating team for their work on the new contract and schedule. We hope these changes will help NMFR continue to attract those who wish to serve our communities.

We are also reviewing Public Works operations as we work through the department's leadership transition. I am pleased to welcome our new Director of Public Works, Christina Schroeder, and look forward to her leadership as we continue evaluating staffing, equipment, and service delivery.

Recovery, Infrastructure, and Community Growth

The July tornado created unexpected demands on our employees, emergency responders, volunteers, neighboring communities, and residents. I am grateful to everyone who assisted with the response and cleanup. We continue documenting eligible costs, pursuing available reimbursement, and working with our consulting firm and FEMA to navigate recovery. Our financial planning and available reserves helped us address unexpected expenses while maintaining essential City operations.

Maintaining our streets, utilities, and public facilities remains a priority. We will use road condition information and CIP priorities to guide investments while pursuing grants, partnerships, and innovative approaches to reduce costs for local taxpayers.

Housing and community growth are equally important to Neenah's future. We will continue encouraging starter and workforce housing, redevelopment, and infill opportunities. Growth can strengthen our tax base, but it also creates additional infrastructure and service needs that must be considered. Our work to revise the zoning and sign codes will continue in 2027.

Communication and Long-Term Planning

Clear communication and collaboration are essential to responsible government. Through our Communications and Community Outreach Specialist and the Mayor's Minute, we are working to make City information easier to find and understand. Within City Hall, I encourage departments to work together and identify opportunities to improve services, including through technology.

Beginning in 2027, we will hold quarterly budget meetings and ask departments to develop three-year operating budget projections. This will help us identify future needs earlier, evaluate the long-term impact of decisions, and consider alternatives before challenges become urgent.

Understanding the Tax and Fee Increases

I recognize that residents want to understand how this budget will affect their household finances. The proposed budget includes increases in City property taxes and certain utility fees, and it is important to explain what those changes mean.

The proposed City property tax rate would increase from $7.2773 to $7.8822 per $1,000 of assessed value, an increase of approximately 8.31 percent. The tax rate is the amount charged for every $1,000 of a property's assessed value.

For a home assessed at $275,000, assuming the assessed value remains unchanged, the estimated annual City property taxes would be:

	Amount	
Current City Property Taxes	$	2,001.26
Proposed City Property Taxes	$	2,167.61
Estimated Annual Increase	**$**	**166.35**

These figures are before tax credits. Actual bills will vary based on assessed property values and applicable credits.

It is important to distinguish the property tax levy from the property tax rate. The levy is the total amount the City collects through property taxes to support its budget. The tax rate is calculated using that levy and the City's overall taxable value. Changes in taxable value affect the rate needed to generate the levy. Much of the increase in the combined operating and debt service levy is attributable to debt service, reinforcing the importance of managing future borrowing.

The proposed budget also includes the following utility fee changes:

- Stormwater: $5 annual increase.
- Sanitary sewer: 20 percent rate increase, estimated at approximately $85 more per year for a typical family of four.
- Recycling: No increase.

These fees help cover the costs of providing the respective services. Our review also found that Neenah's charges remain substantially below those in surrounding communities.

For a household with a $275,000 assessed home and typical sewer usage, the combined annual increase in City property taxes and the proposed stormwater and sewer fees would be approximately $256, or about $21 per month. This estimate excludes school district, county, and technical college taxes and may vary with assessed value and sewer usage.

I understand these increases affect household budgets, and we do not take them lightly. However, we must ensure that available revenues support reliable services, infrastructure maintenance, and financial obligations. We will continue seeking efficiencies, outside funding, and responsible spending decisions to minimize the burden on taxpayers.

Moving Forward Together

I want to thank Finance Director Vicky Rasmussen, Deputy Finance Director Andy Kahl, our Finance team, department heads, and employees for their diligence and collaboration throughout this process.

Council President Steiner and members of the Common Council, I encourage you to ask questions and consider the long-term implications of the decisions before us. The work we do together during this review will help produce a stronger, more sustainable budget.

This is our budget, and we share a responsibility to be good stewards of the tax dollars entrusted to us by our residents. We must balance the services our community needs today with the financial flexibility we need tomorrow.

It is an honor to serve as your Mayor. I am grateful for the opportunity to build on Neenah's strengths and work with our employees, Common Council, and residents to address the challenges ahead. I look forward to a thoughtful budget discussion and to making decisions that serve our community well, both now and in the years to come.

Respectfully,



Brian Borchardt
Mayor, City of Neenah

CITY OF NEENAH

WISCONSIN

2027

OPERATING & CAPITAL IMPROVEMENTS BUDGET

SUBMITTED BY

Brian Borchardt
Mayor

PREPARED BY

Department of Finance

Vicky K. Rasmussen, CPA
Director of Finance

Andrew W. Kahl, CPA
Deputy Director of Finance

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City of Neenah
2027 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.

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), 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

Brian D. Borchardt

PRESIDENT OF THE COUNCIL

Dan Steiner

COUNCIL MEMBERS

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

OFFICERS

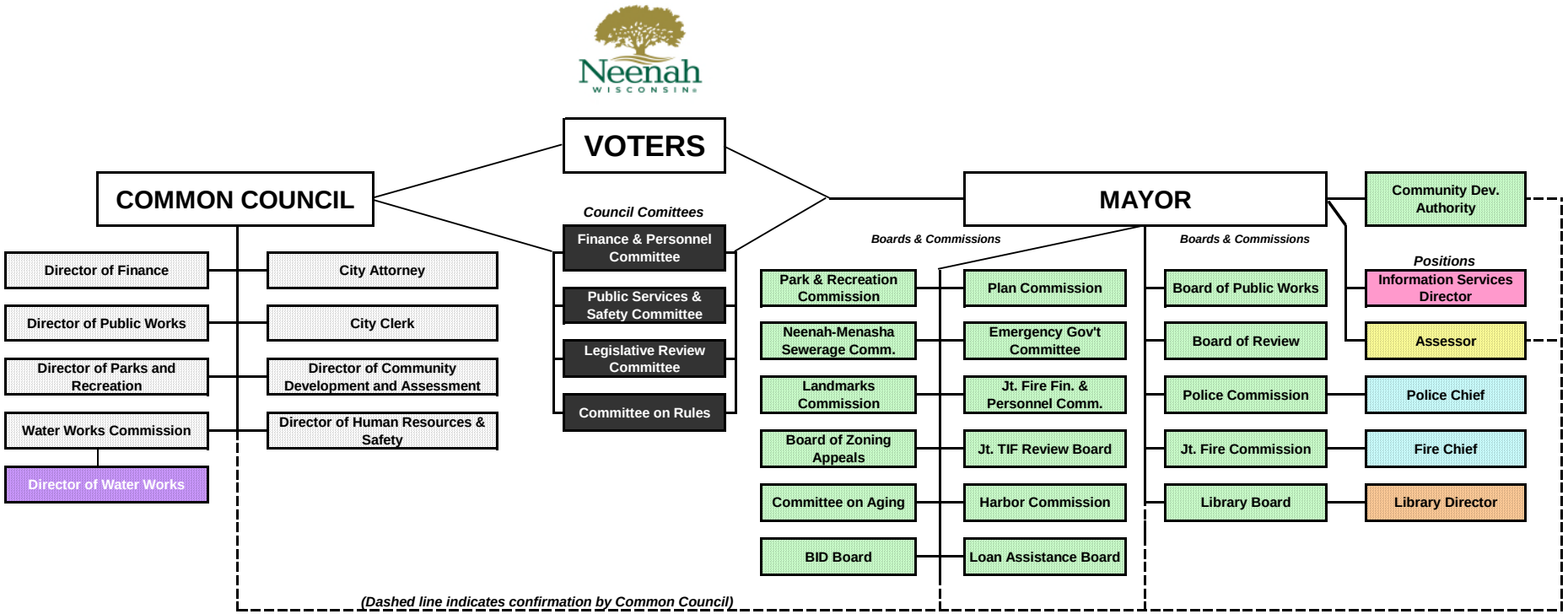
Director of Finance	Vicky K. Rasmussen
City Attorney	David C. Rashid
City Clerk	Charlotte K. Nagel
Director of Human Resources and Safety	Heather Barber
Police Chief	Aaron Olson
Fire Chief	Travis Teesch
Interim Director of Public Works and Utilities	Mark Rohloff
Director of Community Development and 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

Alderperson Tamara Erickson (Chair)
Alderperson Mark Ellis (Vice-Chair)
Alderperson Flo Bruno
Alderperson Mark Neuman
Alderperson Dan Steiner

STANDING PUBLIC SERVICES AND SAFETY COMMITTEE

Alderperson Scott Weber (Chair)
Alderperson William Pollnow Jr. (Vice-Chair)
Alderperson Defferding
Alderperson Jeff Linski
Alderperson Dan Steiner



= Appointed by Council

= Appointed by Mayor, 2/3 confirmation by Council

= Appointed by Library Board

= Appointed by Mayor, confirmed by Council

= Appointed by Police or Jt. Fire Commission

= Appointed by the Water Works Commission

= Appointed by Mayor

City of Neenah
2027 General Fund Budget

	2026 Budget Tax Levy/Rate Adopted	2027 Budget Tax Levy/Rate Requested	% Increase (Decrease)	2027 Budget Tax Levy/Rate Proposed	% Increase (Decrease)
General Fund Operating Tax Levy	$ 15,282,860	$ 15,282,860	0.00%	$ 15,646,220	2.38%
Debt Service Fund Tax Levy	5,500,000	7,250,000	31.82%	7,250,000	31.82%
Total Tax Levy (Before TIF)	**20,782,860**	**22,532,860**	**8.42%**	**22,896,220**	**10.17%**
T.I.F. Districts Tax Levy (est)	2,079,400	2,336,005	12.34%	2,336,005	12.34%
Total Tax Levy (After TIF)	**$ 22,862,260**	**$ 24,868,865**	**8.78%**	**$ 25,232,225**	**10.37%**
City Property Equalized Value	$ 3,606,794,700	$ 3,896,134,100	8.02%	$ 3,896,134,100	8.02%
Equalized Tax Rate (Before TIF)	**$5.7621**	**$5.7834**	**0.37%**	**$5.8767**	**1.99%**
Equalized Tax Rate (After TIF)	**$6.3387**	**$6.3830**	**0.70%**	**$6.4762**	**2.17%**
City Property Assessed Value (est)	$ 3,141,571,232	$ 3,201,171,500	1.90%	$ 3,201,171,500	1.90%
Assessed Tax Rate (Before TIF)	**$6.6154**	**$7.0389**	**6.40%**	**$7.1525**	**8.12%**
Assessed Tax Rate (After TIF)	**$7.2773**	**$7.7687**	**6.75%**	**$7.8822**	**8.31%**

* **For budget year 2027, it is adopted to apply $200,000 from the General Fund Unassigned Reserve Fund Balance. This represents a decrease of $119,000, or 37.3%, from the amount applied in the 2026 budget.**

* **Tax Levy for Operating totals $15,646,230 a $363,360 (2.38%) increase for the 2026 budget.**

* **Tax Levy for Debt Service totals $7,250,000, a $1,750,000 (31.82%) increase from the 2026 budget.**

City of Neenah
2027 General Fund Mayor Proposed

Requested Expenditures	$	32,682,250
Requested Revenue - includes previous year's tax levy amount		31,577,350
Budget Deficit based upon Requests		**$1,104,900**
Mayor's Proposed		
Increases (Decreases) to Expenditures Requested		
(b) Total General Fund Expenditure		
Proposed Increases (Decreases)		(541,540)
** Details are listed in the Mayor's comments*		
(a) Total General Fund Revenue Proposed Increases (Decreases)		563,360
** Details are listed in the Mayor's comments*		
Proposed General Fund Budget Deficit	**$**	**-**

Expenditure Restraint Program (ERP)		
2026 Adopted Expenditure Budget		$ 31,771,930
2027 ERP Limit Increase	**4.4000%**	1,397,965
2027 General Fund Expenditure Limit		33,169,895
2027 Department Requested Expenditures		32,682,250
Expenditure Reductions Needed to Qualify for 2026 ERP Program		**(487,645)**
Expenditure Decreases Mayor Proposed		**(541,540)**
Expenditure Decreases Proposed by Mayor in Excess of Amount Needed to Qualify for 2026 ERP		**(1,029,185)**

Mayor's Proposed Revenue Budget Adjustments

Increases (Decreases) to Revenue

Property Tax Levy Increase/(Decrease) - Levy Limit **$ 363,360**

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 1.864%. This year the allowable levy increase prior to adjustments is $363,357.

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 **$ 200,000**

Mayor Proposed:

The City ended fiscal year 2025 with an undesignated General Fund balance of $6,011,872 and a total General Fund balance of 6,480,430. Current estimates for fiscal year 2026 project a net revenue-over-expenditures surplus of approximately $5,660. This projection excludes the budgeted use of assigned carry forwards ($40,130) and unassigned fund balance ($319,000). For the proposed 2027 General Fund budget, I am recommending the continued use of $200,000 in unassigned fund balance. This represents a decrease of $119,000, or 37.3% from the amount applied in the 2026 budget.

(a) Total General Fund Revenue Increases (Decreases) Proposed **$ 563,360**

City of Neenah
2027 General Fund Mayor Proposed

Mayor's Proposed Expenditure Budget Adjustments

Increases (Decreases) to Expenditures

Joint Fire/Rescue **$ (130,700)**

Mayor Proposed:

Total reductions as directed by the Mayors of both Neenah and Menasha totaled $215,390. The City of Neenah's 60.68% share of the total reductions was $130,700 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.

Library - Electronic Materials **$ (30,000)**

Mayor Proposed:

I recommend reducing the Library's electronic materials budget by $30,000 from $92,000 to $62,000, and using the Library Trust Fund to cover the difference.

Retirements/Special Reserves **$ (75,000)**

Mayor Proposed:

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 2027 retirements

Police **$ (305,840)**

Mayor Proposed:

I recommend not adding back the Investigator and Traffic Safety Officer positions requested by the Police Department. As part of the most recent union contract, these positions were not to be funded in order to help offset the wage increases provided to the remaining union employees. This recommendation maintains the budgetary approach used to fund those negotiated increases.

(b) Total General Fund Expenditure Adjustments Increases (Decreases)	**$ (541,540)**
Total Budget Adjustments Proposed to Balance 2026 General Fund Budget	**$ 1,104,900**

City of Neenah
2027 Budget
Calculation of Tax Levy Limit

Levy Limit Calculation			Tax Levy
2027 Budget Levy Subject to Levy Limit			
2026 Actual Levy (including debt)		$ 20,882,860	
Plus: 2026 Personal Property Tax State Aid		492,320	
Less: 2026 Budget Levy for Debt Service on debt authorized after 7/1/05		(1,881,750)	
Total Levy Subject to Levy Limit			$ 19,493,430
2027 Operating Levy Increase Allowed @ **1.864%** Net New Construction Increase of Previous Year's Levy		363,360	
Plus: Terminated TID (0%) of prior year's adjusted actual levy		-	
Less: 2027 Personal Property Tax Aid		(492,320)	
2027 Budget Levy Increase Allowed Due To Levy Limit-After Personal Property Tax Aid			(128,960)
2027 Budget Total Levy Allowed by Levy Limit (Before Adjustments)			19,364,470
2027 Budget Total Levy (Before Adjustments)			19,364,470
Adjustments to Levy Limit - Current Year			
2027 Budget Total Levy Allowed by Levy Limit (Before Adjustments)			19,364,470
Adjustments			
2027 Budget Levy - For increase in charges assessed by a joint fire department			-
2027 Budget Levy - Unused Levy Carryforward			-
2027 Budget Levy Increase for Debt Service for Debt Authorized After July 1, 2005.			3,531,750
2027 Budget Total Levy Allowed by Levy Limit (After Adjustments)			**22,896,220**
2027 Budget Total Levy Subject to Levy Limit (After Adjustments)			**$ 22,896,220**

Previous Year's Unused Levy Limit Adjustment			
Previous Year's Allowable Levy			$ 20,882,860
Previous Year's Actual Levy			20,882,860
Previous Year's Unused Levy Limit			-
Previous Year's Actual Levy	x	1.50%	313,243
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 2018 - 2027

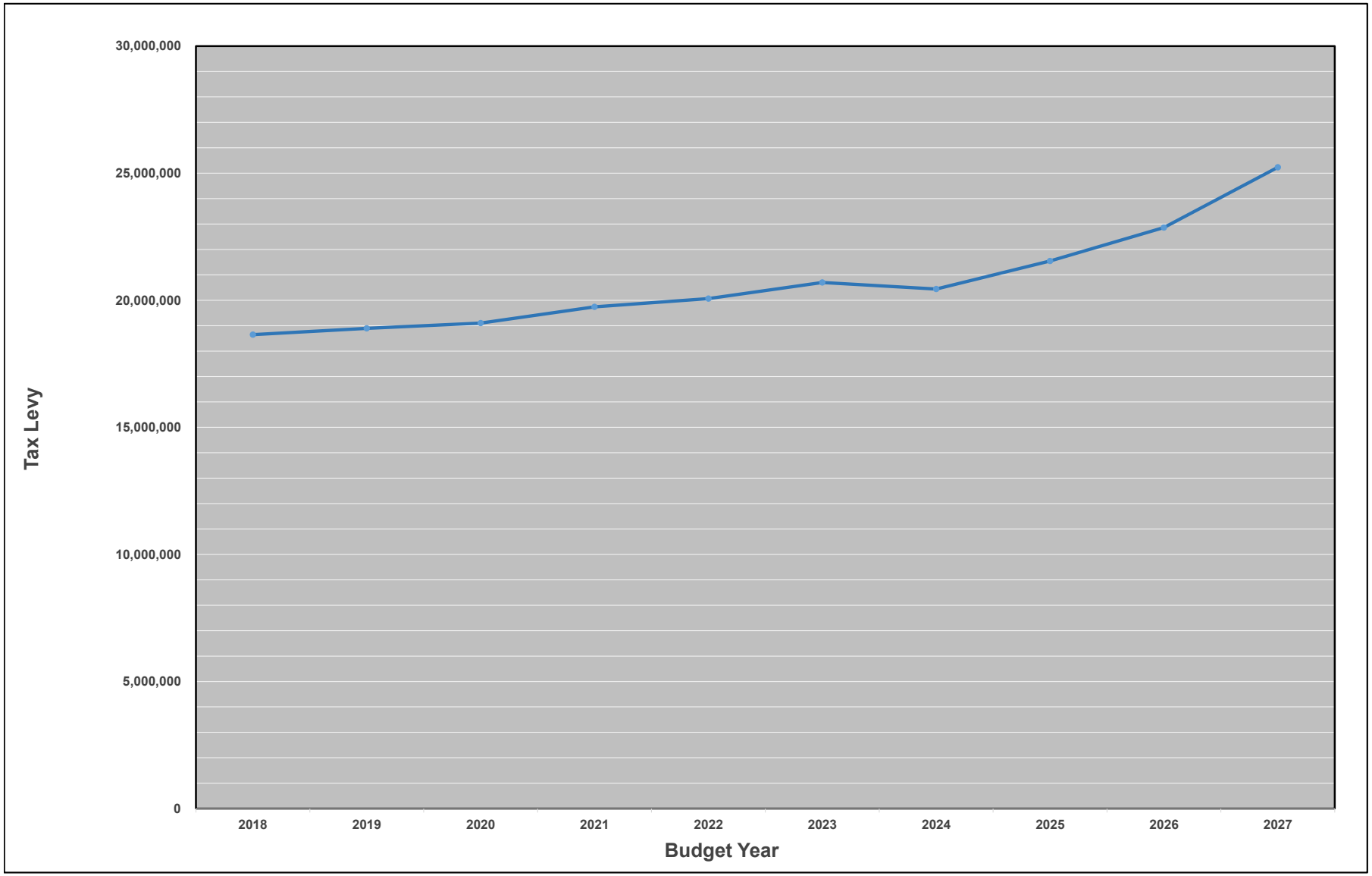
Tax Levy and Tax Rates						
Budget Year	**Tax Levy**	**% Change**	**Assessed Tax Rate**	**% Change**	**Equalized Tax Rate**	**% Change**
2018	18,647,504	2.20%	9.49	1.71%	8.90	-2.84%
2019	18,895,021	1.33%	9.63	1.48%	8.55	-3.93%
2020	19,101,052	1.09%	8.19	-14.95%	8.05	-5.85%
2021	19,741,734	3.35%	8.39	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	22,862,260	6.11%	7.28	3.65%	6.34	-1.84%
2027	25,232,225	10.37%	7.88	8.31%	6.48	2.17%
Average		**2.56%**		**-2.17%**		**-3.93%**

Assessed and Equalized Property Values					
Budget Year	**Property Tax Base Assessed Value**	**% Change**	**Property Tax Base Equalized Value**	**% Change**	**% Ratio**
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	3,141,590,400	2.38%	3,606,794,700	8.10%	87.10%
2027	3,201,171,500	1.90%	3,896,134,100	8.02%	82.16%
Average		**4.74%**		**6.36%**	

City of Neenah

Total Annual Tax Levy

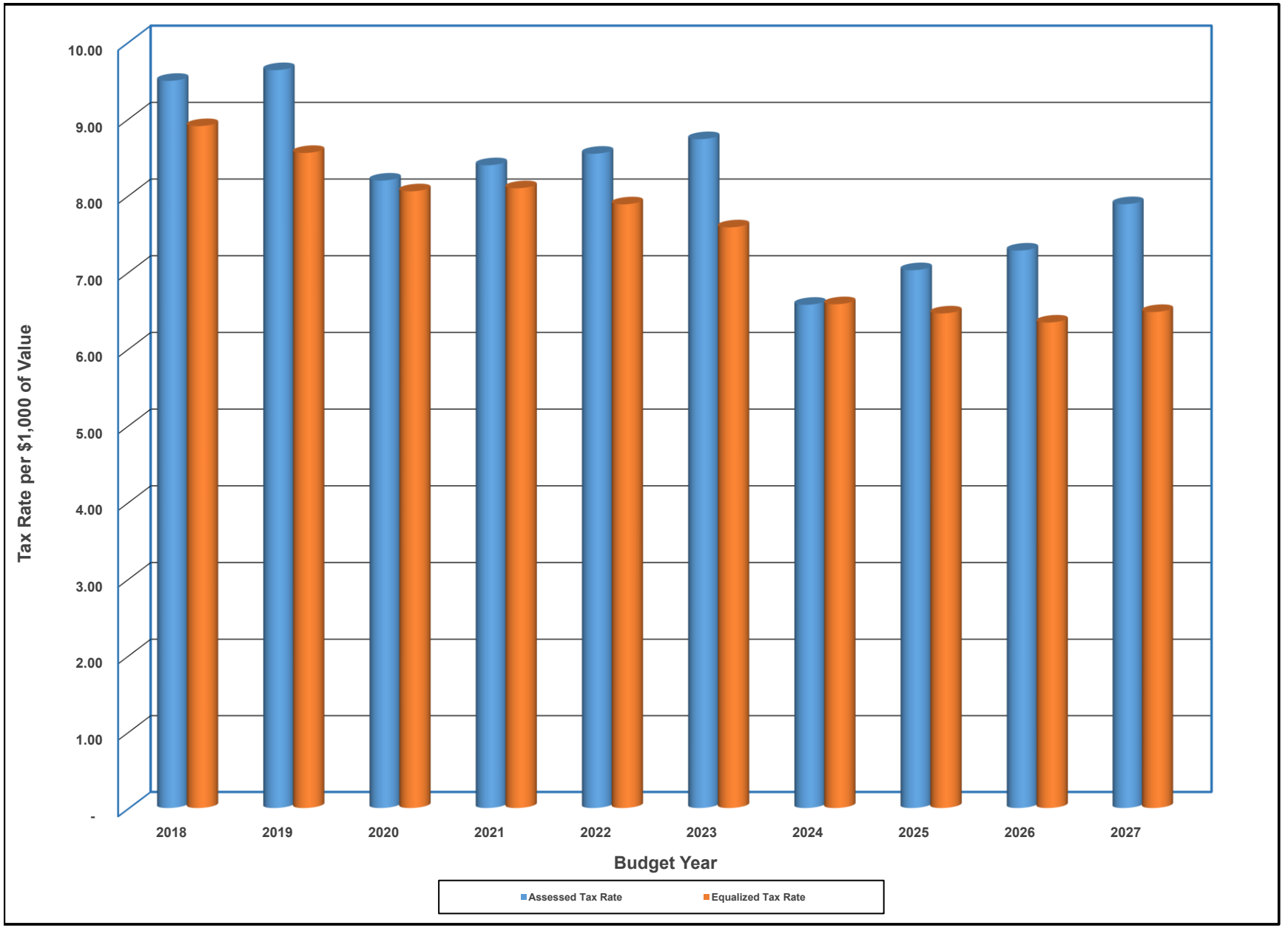
Budget Years 2018 - 2027



City of Neenah

Comparison of Assessed and Equalized Tax Rates

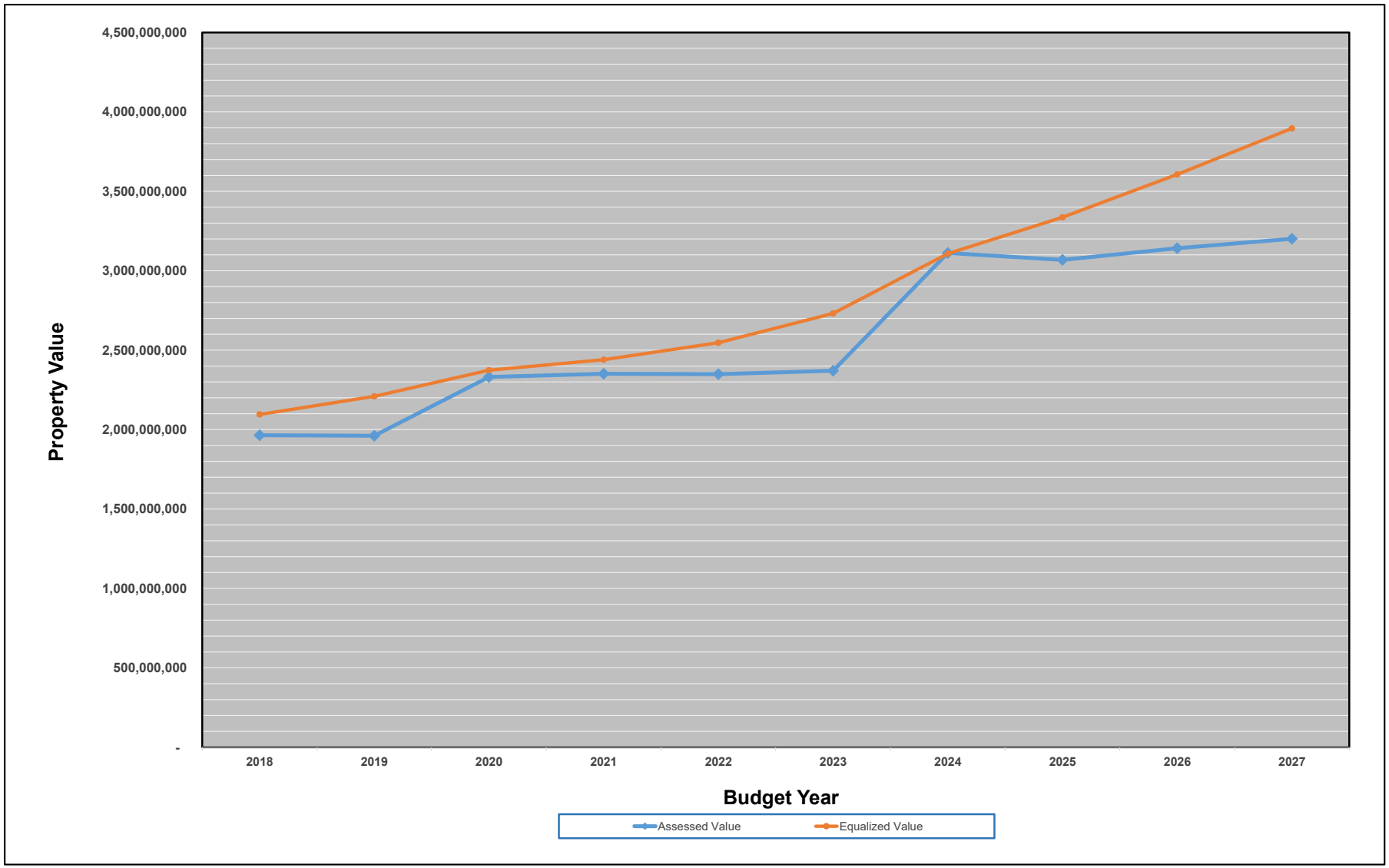
Budget Years 2018 - 2027



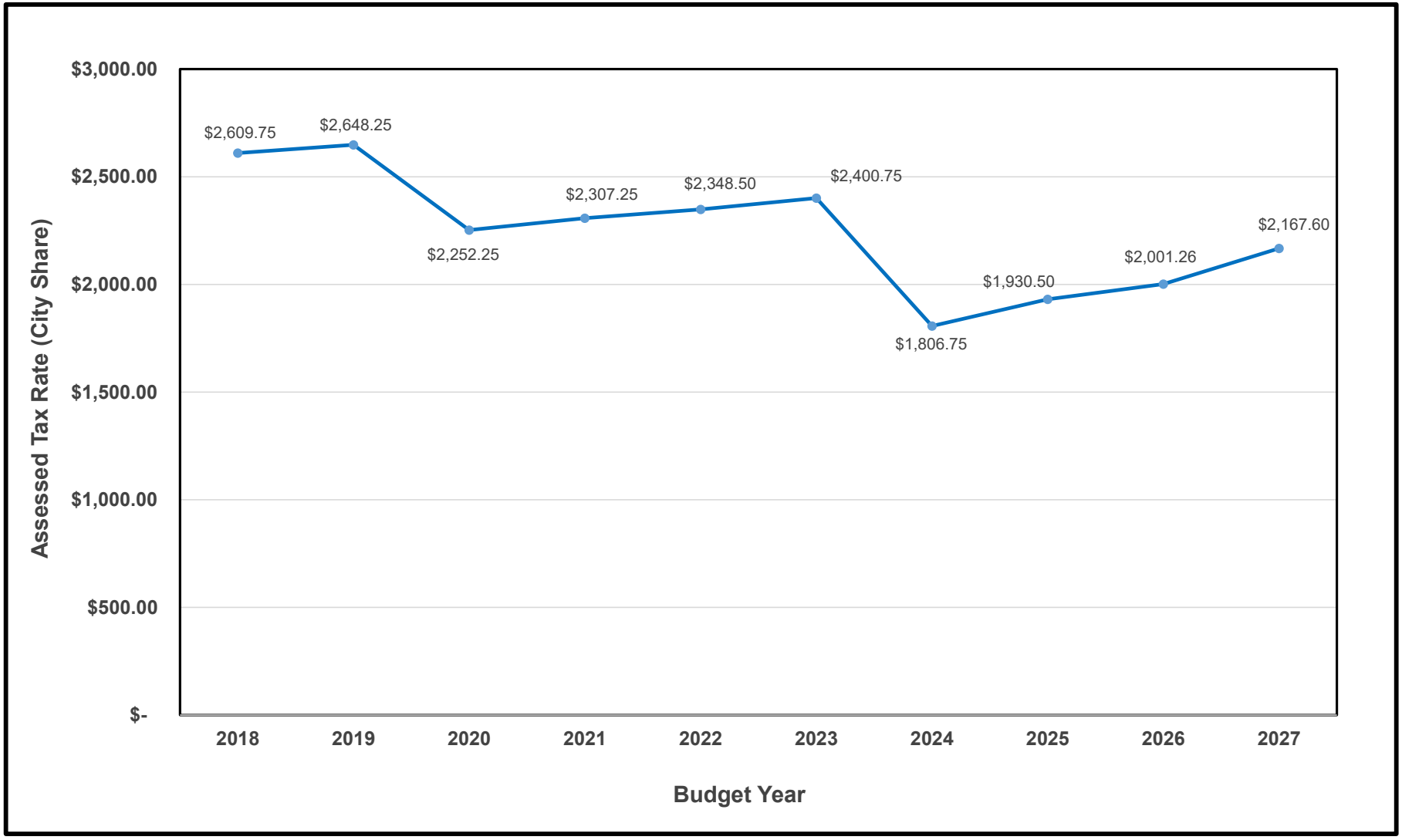
City of Neenah

Comparison of Assessed and Equalized Values

Budget Years 2018 - 2027



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 2018 - 2027

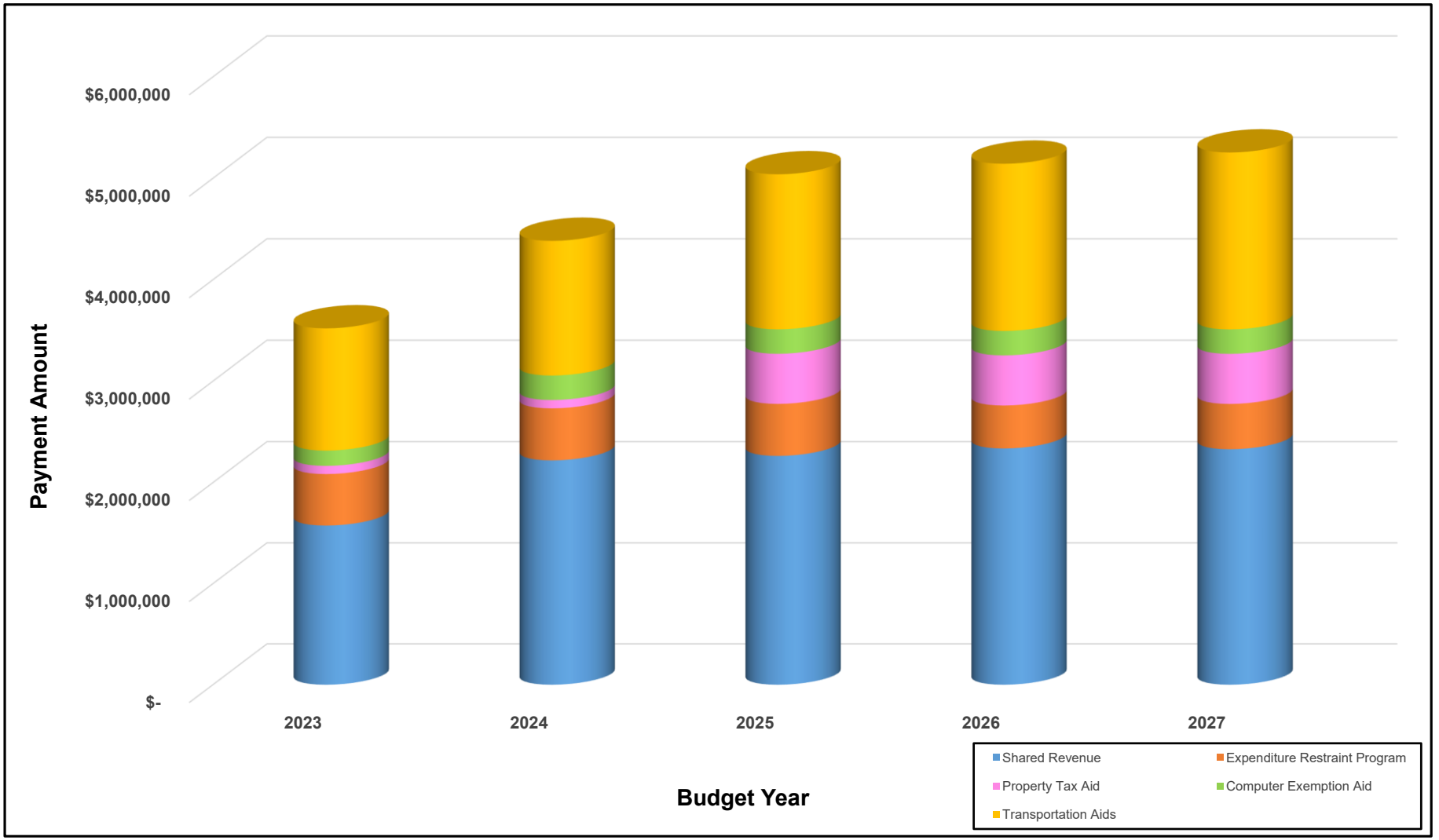
	2018	2019	2020	2021	2022	2023
State Shared Revenue	$ 1,562,614	$ 1,580,010	$ 1,577,290	$ 1,576,660	$ 1,576,630	$ 1,575,260
Expenditure Restraint Program	553,680	530,670	513,160	462,970	483,900	509,230
Computer Exemption Aid	147,020	150,580	150,580	150,580	150,580	150,580
Personal Property Aid	-	92,860	80,890	68,920	80,890	80,890
Transportation Aids	1,078,260	1,036,080	1,120,130	1,093,610	1,140,220	1,204,740
Total State Aid Payments	**$ 3,341,574**	**$ 3,390,200**	**$ 3,442,050**	**$ 3,352,740**	**$ 3,432,220**	**$ 3,520,700**

	2024	2025	2026	2027	Ten-Year $ Increase (Decrease)	Ten-Year % Increase (Decrease)
State Shared Revenue	$ 2,219,210	$ 2,263,410	$ 2,336,650	$ 2,329,160	$ 766,546	49.06%
Expenditure Restraint Program	512,970	512,970	423,710	446,770	(106,910)	-19.31%
Computer Exemption Aid	241,210	241,210	241,210	241,210	94,190	64.07%
Personal Property Aid	82,440	493,870	493,870	493,870	493,870	100.00%
Transportation Aids	1,327,570	1,528,390	1,648,220	1,743,750	665,490	61.72%
Total State Aid Payments	**$ 4,383,400**	**$ 5,039,850**	**$ 5,143,660**	**$ 5,254,760**	**$ 1,913,186**	57.25%

City of Neenah

State Aid Payments

Budget Years 2023 - 2027



CITY OF NEENAH

2027 Budget

All Funds Expenditures Summary - Operations and Utilities

	2025 Actual	2026 Budget	2026 Estimate	2027 Request	2027 Proposed	% Budget Change
General Fund	$ 30,199,317	$ 31,771,930	$ 31,416,070	$ 32,682,250	$ 32,140,710	1.16%
Special Revenue Funds *(Excludes TIF, Devleoper Land Fund ARPA & Surplus TIF Energy Payment Fund)*	1,411,094	1,440,240	1,563,973	1,406,730	1,406,730	-2.33%
Debt Service Fund *(Including TIF, Sanitary Sewer and Storm Water Debt)*	10,598,355	15,055,525	15,055,525	15,649,715	15,649,715	3.95%
Capital Projects Funds *(Excludes Utilities and Internal Transfers)*	13,833,340	17,891,315	16,493,930	11,100,260	11,100,260	-37.96%
Enterprise Funds *(Includes Capital and Depreciation; Excludes Sanitary Sewer and Storm Water Debt Service*)	15,320,849	17,170,390	16,383,190	18,201,750	18,201,750	6.01%
Trust Funds	159,763	53,500	80,000	103,300	103,300	93.08%
Expenditures for All Operations and Utilities	**$ 71,522,718**	**$ 83,382,900**	**$ 80,992,688**	**$ 79,144,005**	**$ 78,602,465**	**-5.73%**

CITY OF NEENAH
2027 BUDGET SUMMARY
GENERAL FUND

Budget Account	2025 Actual	2026 Budget	2026 Estimate	2027 Dept. Request	2027 Proposed	% Budget Change
GENERAL GOVERNMENT						
Common Council						
Council	74,894	69,250	65,870	67,560	67,560	
	74,894	**69,250**	**65,870**	**67,560**	**67,560**	**-2.44%**
Mayor's Office						
Mayors Office	230,735	217,250	218,010	241,940	241,940	
City Communications	40,108	42,080	22,800	17,000	17,000	
Culture Implementation	0	0	100	0	0	
	270,843	**259,330**	**240,910**	**258,940**	**258,940**	**-0.15%**
Finance						
Finance Operations	696,764	644,160	652,790	661,590	661,590	
Annual Audit/GASB#34 Impl	55,414	58,240	58,240	54,170	54,170	
Risk Management	343,062	307,790	297,060	315,820	315,820	
General	12,399	10,000	9,000	10,000	10,000	
Central Services	13,464	15,310	14,810	15,210	15,210	
Utility Billing	225,847	83,330	84,100	86,150	86,150	
Water Utility	71,680	63,660	63,360	64,900	64,900	
	1,418,630	**1,182,490**	**1,179,360**	**1,207,840**	**1,207,840**	**2.14%**
City Attorney						
City Attorney Operation	282,111	273,680	275,290	281,710	281,710	
Prosecutn/Ext Legal Serv	9,709	0	2,000	2,000	2,000	
	291,820	**273,680**	**277,290**	**283,710**	**283,710**	**3.66%**
City Clerk						
City Clerk Operations	228,856	225,250	212,900	228,130	228,130	
Elections	42,147	91,910	91,910	46,190	46,190	
Board of Review	1,247	1,800	1,200	3,640	3,640	
	272,250	**318,960**	**306,010**	**277,960**	**277,960**	**-12.85%**
Human Resources and Safety						
Operations	359,496	392,960	392,670	393,660	393,660	
Culture & Recognition	9,361	15,000	15,000	15,000	15,000	
	368,857	**407,960**	**407,670**	**408,660**	**408,660**	**0.17%**
Information Systems						
Information Systems	0	779,890	712,130	765,470	765,470	
Training/Redundant Data	0	11,020	6,350	11,100	11,100	
Capital Outlay-Info Sys	0	30,000	14,000	20,000	20,000	
	0	**820,910**	**732,480**	**796,570**	**796,570**	**-2.97%**
Municipal Building						
Municipal Building Oper	325,669	336,090	320,770	330,480	330,480	
Training/Redundant Data	10,591	12,780	6,220	12,670	12,670	
Monument Maintenance	18,727	10,460	13,650	14,510	14,510	
Capital Outlay-Mun Bldg	6,539	7,000	7,000	7,000	7,000	
	361,526	**366,330**	**347,640**	**364,660**	**364,660**	**-0.46%**
Total General Government	**3,058,820**	**3,698,910**	**3,557,230**	**3,665,900**	**3,665,900**	**-0.89%**

CITY OF NEENAH
2027 BUDGET SUMMARY
GENERAL FUND

Budget Account	2025 Actual	2026 Budget	2026 Estimate	2027 Dept. Request	2027 Proposed	% Budget Change
PUBLIC SAFETY						
Police						
Operations	7,611,917	7,630,980	7,588,520	8,206,810	7,900,970	
Police Firing Range	30,560	38,180	26,640	37,500	37,500	
School Liaison Program	332,463	338,670	334,810	346,070	346,070	
Police Crossing Guards	63,292	70,460	58,840	49,260	49,260	
Code Enforcement	61,337	86,450	64,500	68,150	68,150	
CSA / Animal Control	202,314	243,210	224,250	308,790	308,790	
K-9 Project	1,348	10,630	8,720	11,840	11,840	
Parking Enforcement	38,765	53,130	27,370	14,330	14,330	
Capital Outlay-Police	13,704	35,700	35,700	27,000	27,000	
	8,355,700	**8,507,410**	**8,369,350**	**9,069,750**	**8,763,910**	**3.02%**
Neenah Share of NMFR						
Fire	6,133,716	6,625,950	6,598,470	6,849,430	6,718,730	
Fire Station Buildings	67,801	40,000	40,000	40,000	40,000	
Reg Spec Oper Resp Team	8,007	17,740	17,260	17,900	17,900	
Joint Fire Commission	2,308	3,340	670	3,340	3,340	
	6,211,832	**6,687,030**	**6,656,400**	**6,910,670**	**6,779,970**	**1.39%**
Other Public Safety						
Emergency Government	985	3,500	1,520	3,500	3,500	
Police Commission	8,186	5,900	3,700	5,900	5,900	
	9,171	**9,400**	**5,220**	**9,400**	**9,400**	**0.00%**
Total Public Safety	**14,576,703**	**15,203,840**	**15,030,970**	**15,989,820**	**15,553,280**	**2.30%**
PUBLIC WORKS						
Engineering	714,709	785,020	747,620	885,900	885,900	
Capital Outlay-P.W. Admin	0	200	200	200	200	
Tullar Garage	558,682	552,230	516,680	513,000	513,000	
Cecil Street Garage	18,697	25,220	21,140	21,490	21,490	
Refuse Garbage Collection	1,071,408	1,060,060	1,054,660	1,072,160	1,072,160	
Repair of Streets	462,078	503,670	495,620	448,340	448,340	
Snow & Ice Removal	566,701	572,900	597,060	572,420	572,420	
Weed Cutting	70,652	67,120	68,450	68,040	68,040	
Traffic Control	234,426	234,430	237,690	241,820	241,820	
Street Lighting	638,239	669,950	668,750	702,970	702,970	
Capital Outlay-P.W. Equip	4,172	6,000	6,350	6,000	6,000	
Parking Lots	81,254	78,370	93,240	79,020	79,020	
Parking Ramp - Canal	127,392	124,090	122,250	126,040	126,040	
DPW Services-Undesignated	7,568	3,390	19,120	4,750	4,750	
Total Public Works	**4,555,978**	**4,682,650**	**4,648,830**	**4,742,150**	**4,742,150**	**1.27%**

CITY OF NEENAH
2027 BUDGET SUMMARY
GENERAL FUND

Budget Account	2025 Actual	2026 Budget	2026 Estimate	2027 Dept. Request	2027 Proposed	% Budget Change
COMMUNITY/ECONOMIC DEVELOPMENT						
Community Development						
Comm Development Admin	597,130	661,440	576,030	539,330	539,330	
Inspections	369,581	378,150	379,850	387,770	387,770	
GIS	142,792	117,820	117,550	119,950	119,950	
Weights/Measures	23,991	23,750	23,940	23,930	23,930	
Assessor Operations	321,349	267,790	267,560	307,870	307,870	
	1,454,843	**1,448,950**	**1,364,930**	**1,378,850**	**1,378,850**	**-4.84%**
Other Community Services						
Landmark Operations	4,865	4,000	2,390	4,000	4,000	
Sustainable Neenah Commit	1,000	4,300	1,500	4,300	4,300	
Commun Develop Authority	6,083	12,460	15,440	12,800	12,800	
Dial-A-Ride Program	12,000	12,000	12,000	0	0	
Mass Transit	503,111	535,080	535,080	551,020	551,020	
Y-Senior Friends Program	17,145	17,760	17,490	17,840	17,840	
Neenah Committee on Aging	0	250	250	5,000	5,000	
	544,204	**585,850**	**584,150**	**594,960**	**594,960**	**1.56%**
Total Community/Economic Development	**1,999,047**	**2,034,800**	**1,949,080**	**1,973,810**	**1,973,810**	**-3.00%**
CULTURE AND RECREATION						
Neenah Public Library						
Library Operations	2,469,012	2,537,560	2,515,010	2,587,650	2,557,650	
WALS Computerization	199,145	204,530	204,530	195,530	195,530	
Funds Carried Forward	8,075	0	58,340	0	0	
	2,676,232	**2,742,090**	**2,777,880**	**2,783,180**	**2,753,180**	**0.40%**
Other Culture						
Harbor Committee	9,392	10,300	10,130	10,900	10,900	
	9,392	**10,300**	**10,130**	**10,900**	**10,900**	**5.83%**

CITY OF NEENAH
2027 BUDGET SUMMARY
GENERAL FUND

Budget Account	2025 Actual	2026 Budget	2026 Estimate	2027 Dept. Request	2027 Proposed	% Budget Change
CULTURE AND RECREATION (cont.)						
Park & Recreation						
Park & Rec Admin Office	795,170	773,020	792,240	774,530	774,530	
Gen Unallocated Overhead	43,706	47,600	51,160	56,510	56,510	
Adult Programs	2,041	3,300	2,700	3,300	3,300	
Contracted Programs	57,295	53,000	51,500	53,000	53,000	
Youth Programs	217,497	237,450	234,520	249,120	249,120	
Other Pk & Rec Activities	18,039	16,100	18,360	18,750	18,750	
Riverside Players	28,882	33,180	38,690	33,180	33,180	
Parks	1,050,281	1,129,510	1,112,730	1,157,340	1,157,340	
	2,212,911	**2,293,160**	**2,301,900**	**2,345,730**	**2,345,730**	**2.29%**
Independent Programs						
Outdoor Pool	339,135	347,050	339,330	347,780	347,780	
Indoor Pool	0	0	8,380	17,980	17,980	
	339,135	**347,050**	**347,710**	**365,760**	**365,760**	**5.39%**
Celebrations/Commemorations						
4th of July/Communityfest	51,751	54,330	57,850	56,770	56,770	
Concerts/Parades/Others	26,223	40,850	43,500	44,470	44,470	
	77,974	**95,180**	**101,350**	**101,240**	**101,240**	**6.37%**
Total Culture and Recreation	**5,315,644**	**5,487,780**	**5,538,970**	**5,606,810**	**5,576,810**	**1.62%**
MISCELLANEOUS						
Oak Hill Cemetery						
Cemetery Operations	344,861	314,970	326,560	344,730	344,730	
	344,861	**314,970**	**326,560**	**344,730**	**344,730**	**9.45%**
City-Wide Forestry Program						
Public Right-of-Way	229,922	252,270	276,850	271,380	271,380	
Parks	72,669	70,010	70,780	73,710	73,710	
Invasive Species Control	13,701	16,700	16,700	13,940	13,940	
	316,292	**338,980**	**364,330**	**359,030**	**359,030**	**5.91%**
Other						
Tax Refunds	10,000	0	0	0	0	
Cash Short & Over	(19)	0	100	0	0	
Uncollectible Write Offs	3	0	0	0	0	
	9,984	**0**	**100**	**0**	**0**	**#DIV/0!**
Transfers Out						
Transfer to Joint Court-Neenah Share	21,988	10,000	0	0	0	
	21,988	**10,000**	**0**	**0**	**0**	**(1)**
Total Miscellaneous	**693,125**	**663,950**	**690,990**	**703,760**	**703,760**	**6.00%**
SPECIAL RESERVES & ESCROWS	**0**	**0**	**0**	**0**	**(75,000)**	**N/A**
TOTAL GENERAL FUND BUDGETS	**30,199,317**	**31,771,930**	**31,416,070**	**32,682,250**	**32,140,710**	**1.16%**

CITY OF NEENAH
OPERATING BUDGET
***** SUMMARY OF GENERAL FUND BY OBJECT CODE *****
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
PERSONNEL SERVICES								
0101	Salaries	12,181,935	13,468,690	6,822,796	13,391,330	14,262,260	13,927,900	
0102	Full Time Hourly Wages	1,841,764	2,039,190	1,352,099	1,964,000	2,009,500	2,009,500	
0103	Temporary Wages	880,907	925,480	695,946	858,160	901,440	901,440	
0104	Overtime Wages	830,440	715,610	365,209	798,320	760,300	748,770	
0105	Reimbursement / Overtime	(45,384)	(55,610)	(31,973)	(77,610)	(65,510)	(65,510)	
0106	FLSA Overtime Wages	36,578	39,530	0	39,530	39,440	39,440	
0108	Grant Overtime	0	10,000	18,680	18,680	15,000	15,000	
0109	Premium Pay	13,105	14,500	8,739	14,000	14,500	14,500	
0110	Health Insurance	3,659,653	3,529,910	1,916,555	3,361,760	3,407,750	3,360,150	
0111	Fringes	3,544,577	3,774,620	1,862,298	3,766,880	3,962,750	3,877,780	
0112	Grant Fringes	0	2,500	4,670	4,670	3,820	3,820	
0115	Schools/Seminars/Training	76,367	121,450	69,284	120,740	155,800	130,920	
0116	Test/Certification for Eq	7,785	10,950	0	10,950	13,470	13,470	
0117	Clothing Allowance	82,620	71,240	28,028	73,380	72,400	72,400	
0118	License Renewal	1,529	2,960	749	3,170	2,980	2,980	
0120	Protective Vest Repl Fd	7,764	3,200	5,552	5,560	5,250	5,250	
0122	Travel Expenses	694	1,500	419	1,300	1,500	1,500	
0123	Auto Allowance	1,492	3,150	1,882	2,920	5,000	5,000	
0124	Meal Allowance	1,600	1,760	1,324	2,010	1,760	1,760	
0125	Employee School Reimb	0	240	0	10	0	0	
0126	Department Awards	2,372	4,000	494	3,500	4,000	4,000	
0127	DOT Emp Notification Prog	0	50	0	50	50	50	
0128	Empl Recognition Awards	135	730	0	730	730	430	
	PERSONNEL SERVICES	**23,125,933**	**24,685,650**	**13,122,751**	**24,364,040**	**25,574,190**	**25,070,550**	**384,900**
CONTRACTUAL SERVICES								
0202	Outside Printing	58,977	68,200	32,814	53,730	47,970	47,970	
0203	Postage	80,214	59,000	28,812	55,850	59,100	59,100	
0204	Conferences & Meetings	0	150	0	250	4,000	4,000	
0205	Debit Card Charges	35,059	31,750	20,467	32,480	33,680	33,680	
0206	Advertising & Publication	6,765	15,890	4,111	10,670	13,240	13,240	
0207	Dues & Memberships	23,295	33,660	22,227	30,260	34,520	34,520	
0209	Maintenance of PPE/SCBA	6,209	6,230	0	6,230	7,890	7,890	
0210	Maint of Computer Hardwre	1,847	18,460	18,951	21,070	15,460	15,160	
0211	Maint of Fixed Equipment	27,522	17,040	22,793	27,820	17,030	17,030	
0212	Maint of Office Equipment	6,620	7,480	4,703	6,930	8,280	8,280	
0213	Maint of Motor Vehicles	118,786	100,160	11,422	99,460	102,780	101,560	
0214	Maintenance of Buildings	241,626	233,920	138,703	222,120	236,450	235,230	
0215	Maint of Radio Equipment	17,478	17,890	3,448	10,390	13,890	13,890	
0216	Maint of Operating Equip	11,232	15,530	4,414	13,290	15,480	15,480	
0217	Maint of Traffic Signals	6,546	8,500	2,749	7,500	8,500	8,500	
0218	Software Maintenance	58,971	114,430	26,388	110,420	111,350	111,350	
0219	Maintenance of Land	14,754	26,250	22,901	26,130	26,250	26,250	
0220	Maint of Athletic Fields	3,445	2,500	4,973	4,980	2,500	2,500	
0221	Telephone	18,205	18,800	11,073	17,420	17,340	17,340	
0222	Electricity	972,985	1,044,740	653,765	1,027,720	1,089,150	1,089,150	
0223	Natural Gas	96,287	117,120	48,853	106,890	118,550	118,550	
0224	Water & Sewer	87,868	115,350	71,785	110,800	121,890	121,890	
0225	Commercial Dumpster	10,898	10,620	8,937	11,340	10,810	10,810	
0226	Storm Water	80,023	84,610	60,864	87,660	93,700	93,700	
0227	Cellular Telephone	50,441	60,680	29,981	59,490	68,230	68,230	

CITY OF NEENAH
OPERATING BUDGET
***** SUMMARY OF GENERAL FUND BY OBJECT CODE *****
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
CONTRACTUAL SERVICES (CONT.)								
0231	Care of Prisoners	6,227	9,000	4,014	9,000	9,000	9,000	
0232	Auditing Services	56,896	59,760	49,954	59,770	55,600	55,600	
0233	Other Serv-Manufac Fees	98,038	98,520	72,116	96,590	103,550	103,550	
0234	Credit Card Payment Fees	31,302	32,000	34,025	36,000	41,000	41,000	
0235	Outside Software Services	4,884	22,640	13,914	20,360	22,740	22,740	
0236	Outside Services	1,165,446	1,383,200	1,083,924	1,448,980	1,274,630	1,274,630	
0237	Pest Control	7,209	8,900	5,104	8,800	9,390	9,390	
0238	Professional Services	36,214	21,300	2,461	22,850	27,700	27,700	
0239	Misc Insurance	1,230	1,740	1,278	1,280	1,380	1,380	
0241	Tree Planting & Landscape	16,861	17,110	16,088	17,630	17,110	17,110	
0242	Permit	888	1,150	852	1,010	1,170	1,170	
0243	Tipping Fees	452,321	435,000	311,797	450,000	460,000	460,000	
0244	Commercial Dumpsters	81,696	87,330	59,673	86,460	88,960	88,960	
0245	License Fees	74,094	86,870	79,657	79,680	83,360	83,360	
0246	Property & Liability Ins	120,129	129,170	102,983	123,720	129,060	129,060	
0247	Auto/Physical Damage Ins	72,518	73,430	55,614	74,010	81,370	81,370	
0248	Boiler:Machine Insurance	4,801	5,660	5,301	5,310	5,670	5,670	
0249	Collection Services	66,016	62,000	35,572	62,000	64,000	64,000	
0250	Copy Mach. Lease/Supplies	18,306	17,800	14,667	17,800	22,910	20,790	
0251	Rental	32,515	36,870	32,666	37,900	44,070	44,070	
0252	Rental of Equipment	10,560	8,940	10,221	12,100	9,180	9,180	
0253	Technology Res Fund	29,000	29,000	29,000	29,000	19,000	19,000	
0254	Printer / Copies	22,093	36,820	6,514	17,820	41,820	41,820	
0255	IS Service / Internal	619,842	82,050	0	82,050	95,090	95,090	
0256	Neenah City Finance Ser.	18,153	19,510	0	19,510	20,050	20,050	
0257	Neenah City H/R Services	45,748	49,170	0	49,170	50,530	50,530	
0258	GIS Services/Internal	8,777	9,000	0	9,000	9,240	9,240	
0261	Misc Expenditures	11,549	3,020	1,002	2,310	3,420	3,420	
0262	Public Relations/Services	9,852	14,400	4,399	14,410	16,410	15,190	
0263	Internet Access Services	0	14,500	1,377	14,700	17,000	17,000	
0264	Drug & Alcohol Testing	2,215	3,000	1,962	3,000	3,000	3,000	
0265	EE Safety Compliance Acct	4,187	5,500	2,656	5,500	5,500	5,500	
0268	Connecter Cost	0	14,200	0	14,200	14,200	14,200	
0271	Self-Insured Direct Costs	120,000	65,000	48,750	65,000	70,000	70,000	
0280	Neenah-Menasha FireRescue	0	(19,460)	4,985,280	0	(22,450)	(22,450)	
0293	Maint of Motor Veh/Fleet	536,600	548,070	411,337	548,070	564,640	564,640	
0294	Oil and Fluids/Fleet	19	0	0	0	0	0	
0296	Maint of Oper Eq/Fleet	0	0	0	0	0	0	
	CONTRACTUAL SERVICES	**5,822,239**	**5,701,130**	**8,739,292**	**5,705,890**	**5,737,340**	**5,731,260**	**30,130**
SUPPLIES & MATERIALS								
0301	Office Supplies	18,349	28,270	12,327	24,050	26,660	26,660	
0302	Inhouse Printing	0	120	0	90	110	110	
0303	Computer Operation Supply	351	900	495	1,100	650	650	
0305	Chemicals	715	300	0	300	300	300	
0306	Cleaning/Janitor Supplies	52,614	57,050	34,502	54,340	58,380	58,380	
0308	Books and Periodicals	9,105	10,600	5,459	10,100	9,490	9,490	
0310	Gasoline & Oil	272,086	277,480	204,399	276,340	288,680	288,680	
0311	Fixed Equipment Maint.Sup	3,034	2,700	704	2,380	2,700	2,700	
0312	Playground Maintenance	18,016	11,000	1,407	11,000	11,000	11,000	
0313	Motor Vehicle Maint Suppl	0	1,170	39	1,170	1,170	1,170	
0314	Building Maint Supplies	19,593	17,500	14,521	18,370	17,400	17,400	
0315	Land Maint Supplies	8,999	19,100	7,032	18,680	18,200	18,200	
0316	Equipment Maint Supplies	8,802	9,300	4,811	9,090	9,100	9,100	

CITY OF NEENAH
OPERATING BUDGET
***** SUMMARY OF GENERAL FUND BY OBJECT CODE *****
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
SUPPLIES & MATERIALS (CONT.)								
0318	Maps and Records	1,140	800	540	540	1,100	1,100	
0319	Safety Supplies	25,573	29,880	14,233	31,230	29,070	29,070	
0320	Small Tools	9,029	9,780	3,879	10,500	9,870	9,870	
0321	Athletic Field Maint. Sup	17,553	17,000	19,154	19,160	17,000	17,000	
0323	Dog Supplies	0	2,000	591	750	2,000	2,000	
0324	Pavement Marking Supplies	1,254	1,000	0	500	1,000	1,000	
0325	Consumable supplies	1,704	2,070	0	2,070	2,060	2,060	
0326	Photography Supplies	2,055	3,020	722	2,760	2,820	2,820	
0327	Sign & Barricade Supplies	14,246	12,000	10,826	12,000	12,000	12,000	
0329	Targets & Ammunition	17,500	20,000	10,241	15,000	20,000	20,000	
0331	Sand Gravel Hot/Cold Mix	33,329	30,000	22,740	30,000	30,000	30,000	
0332	Salt & Stone Chips	106,344	116,600	111,564	124,600	124,600	124,600	
0333	All Other Supplies	61,220	69,740	46,283	68,990	71,880	71,880	
0334	Other- WI Building Seals	2,471	2,500	2,409	2,410	1,500	1,500	
0335	Set Design/Construction	2,196	4,000	4,443	4,450	4,000	4,000	
0336	Concession Supplies	35,854	28,000	30,167	30,180	28,000	28,000	
0338	Costumes	365	800	1,128	2,000	800	800	
0339	Tires & Tire Maintenance	30,813	28,300	16,378	28,300	28,300	28,300	
0340	Library Books & Materials	190,261	210,000	131,328	210,000	200,000	200,000	
0341	Library Supplies	6,024	7,500	5,611	7,500	7,500	7,500	
0342	Tech Service Supplies	5,193	10,000	5,139	10,000	7,000	7,000	
0343	Small Program Packages	824	750	166	520	750	750	
0344	Small Equipment	25,122	36,110	14,969	30,110	40,310	40,310	
0345	Shop Supplies	3,398	2,800	2,193	3,200	2,700	2,700	
0347	Small Computer Hardware	14,248	30,000	12,673	25,000	30,100	30,100	
0348	Per Protective Equipment	9,476	14,380	77	14,380	14,350	14,350	
0349	Electronic Materials	79,522	83,500	78,837	83,500	93,500	63,500	
0350	Training Supplies	13,832	15,950	1,800	13,950	15,940	15,940	
0351	Evidence Room	3,493	3,500	2,128	3,500	3,500	3,500	
0352	Citizens Police Academy	2,106	3,000	1,012	3,000	3,000	3,000	
0353	Promotional Networking	991	1,000	771	1,000	1,000	1,000	
0376	Marker/Monument Foundtion	6,369	1,000	1,962	2,000	1,000	1,000	
	SUPPLIES & MATERIALS	**1,135,169**	**1,232,470**	**839,660**	**1,220,110**	**1,250,490**	**1,220,490**	**(11,980)**
OTHER								
0501	Vandalism	5,754	700	11	700	700	700	
0531	Community Contribution	1,747	2,000	1,650	2,000	2,000	2,000	
0588	Uncollectible Write Offs	3	0	0	0	0	0	
	OTHER	**7,504**	**2,700**	**1,661**	**2,700**	**2,700**	**2,700**	**0**
PROPERTY DAMAGE								
0721	Police	12,399	0	0	5,000	0	0	
0735	Public Works	0	0	3,298	4,000	0	0	
0799	Undesignated	0	10,000	0	0	10,000	10,000	
	PROPERTY DAMAGE	**12,399**	**10,000**	**3,298**	**9,000**	**10,000**	**10,000**	**0**

CITY OF NEENAH
OPERATING BUDGET
***** SUMMARY OF GENERAL FUND BY OBJECT CODE *****
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
CAPITAL OUTLAY								
8108	Office Furniture & Equip.	13,916	13,390	7,438	13,390	13,380	13,380	
8113	Communication Equipment	8,948	15,050	0	15,050	11,390	11,390	
8114	Computer Software Outlay	0	10,000	0	6,080	0	0	
8115	Computer Hardware Outlay	10,027	26,080	7,378	14,000	26,070	26,070	
8116	Maintenance Equipment	2,001	4,000	640	4,000	4,000	4,000	
8133	All Other Equipment	28,334	49,300	12,784	49,650	40,550	38,730	
8149	Household Purchases	10,859	12,160	0	12,160	12,140	12,140	
	CAPITAL OUTLAY	**74,085**	**129,980**	**28,240**	**114,330**	**107,530**	**105,710**	**(24,270)**
TRANSFERS OUT								
9999	Joint Court-Neenah Share	21,988	10,000	0	0	0	0	
	TRANSFERS OUT	**21,988**	**10,000**	**0**	**0**	**0**	**0**	**(10,000)**
	TOTAL GENERAL FUND	**30,199,317**	**31,771,930**	**22,734,902**	**31,416,070**	**32,682,250**	**32,140,710**	**368,780**
						Percent Budget Change		**1.16%**

City of Neenah
2027 Mayor Proposed Budget
Permanent Positions

DEPARTMENT	2026 ORIGINAL BUDGET		2026 CURRENT STAFF		2027 DEPT. REQUEST		2027 PROPOSED	
	FULL TIME	PART TIME	FULL TIME	PART TIME	FULL TIME	PART TIME	FULL TIME	PART TIME
General Government								
Office of Mayor	2.00	-	2.00	-	2.00	-	2.00	-
Department of Finance	6.00	1.34	6.00	1.34	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	2.00	0.80	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	-
Total General Government	20.85	2.14	20.85	2.14	20.85	2.14	20.85	2.14
Public Safety								
Police Department	54.05	0.53	53.05	1.59	55.05	1.59	53.05	1.59
Fire	41.36	-	41.36	-	41.87	-	41.26	-
Total Public Safety	95.41	0.53	94.41	1.59	96.92	1.59	94.31	1.59
Public Works								
Engineering	7.00	-	7.00	-	7.00	-	7.00	-
City Garage	28.50	0.67	26.00	0.67	26.00	0.67	26.00	0.67
Fleet Management	5.50	-	6.00	-	6.00	-	6.00	-
Total Public Works	41.00	0.67	39.00	0.67	39.00	0.67	39.00	0.67
Community Development and Human Services								
Community Development	10.00	0.67	10.00	0.67	10.00	0.67	10.00	0.67
Total Community Develop. and Human Services	10.00	0.67	10.00	0.67	10.00	0.67	10.00	0.67
Culture and Recreation								
Library	11.05	12.36	11.10	12.36	12.10	11.83	12.10	11.83
Parks and Recreation	12.00	1.35	12.00	1.35	12.00	1.35	12.00	1.35
Total Culture and Recreation	23.05	13.71	23.10	13.71	24.10	13.18	24.10	13.18
Cemetery	2.00	-	2.00	-	2.00	0.75	2.00	0.75
Water	19.00	0.53	19.00	0.53	19.00	0.53	19.00	0.53
Municipal Court	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL ALL PERMANENT CITY EMPLOYEES	**212.31**	**19.25**	**209.36**	**20.31**	**212.87**	**20.53**	**210.26**	**20.53**

Notes

1. Fire Department (Neenah's portion for 2026 is 60.68 * 68 = 41.26).
2. Excludes Aldermanic.
3. City Administration Building will reflect 95% for City Hall and 5% for the Library.

City of Neenah
Projected 2026 Year-End Operating Surplus (Deficit)
From Data Through 9/30/2026

Projected Expenditures Variances

	Budgeted	Estimated Actual	Variance Surplus / (Deficit)
General Government	$ 3,698,910	$ 3,557,230	$ 141,680
Public Safety	15,203,840	15,030,970	172,870
Public Works	4,934,920	4,925,680	9,240
Community Development	2,034,800	1,949,080	85,720
Parks and Recreation	2,832,400	2,848,570	(16,170)
Library	2,742,090	2,777,880	(35,790)
All Other	324,970	326,660	(1,690)
Total	*31,771,930*	*31,416,070*	
Total Projected Expenditures Variance			***$ 355,860***

Projected Revenue Variances

	Budgeted	Estimated Actual	Variance Surplus / (Deficit)
Taxes & Payment in Lieu of Taxes	$ 16,300,310	$ 16,300,400	$ 90
State and Federal Revenue	6,977,660	6,976,860	(800)
Licenses, Permits and Fees	391,270	408,430	17,160
Charges for Services	1,245,490	1,093,380	(152,110)
Investment Income	1,142,470	1,215,670	73,200
Fines and Forfeitures	88,000	84,500	(3,500)
Other Revenue	922,430	1,053,840	131,410
Park & Recreation Revenue	782,510	704,720	(77,790)
Special Financing (Fund Balance)	319,000	-	(319,000)
Fund Transfers	3,602,790	3,583,930	(18,860)
Total	*31,771,930*	*31,421,730*	
Total Projected Revenues Variance			***$ (350,200)***

Overall Projected 2026 Surplus	**$ 5,660**

City of Neenah
History of General Fund Balances
Budget Years 2017 - 2026

Year		Total Fund Balance		Nonspendable/ Reserved	Total Undesignated Fund Balance	% of G/F Next Year Adopt. Budget
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		6,480,430		457,043	6,011,872	18.9%
2026	(a)	6,526,220	(b)	414,000	6,112,220	19.0%

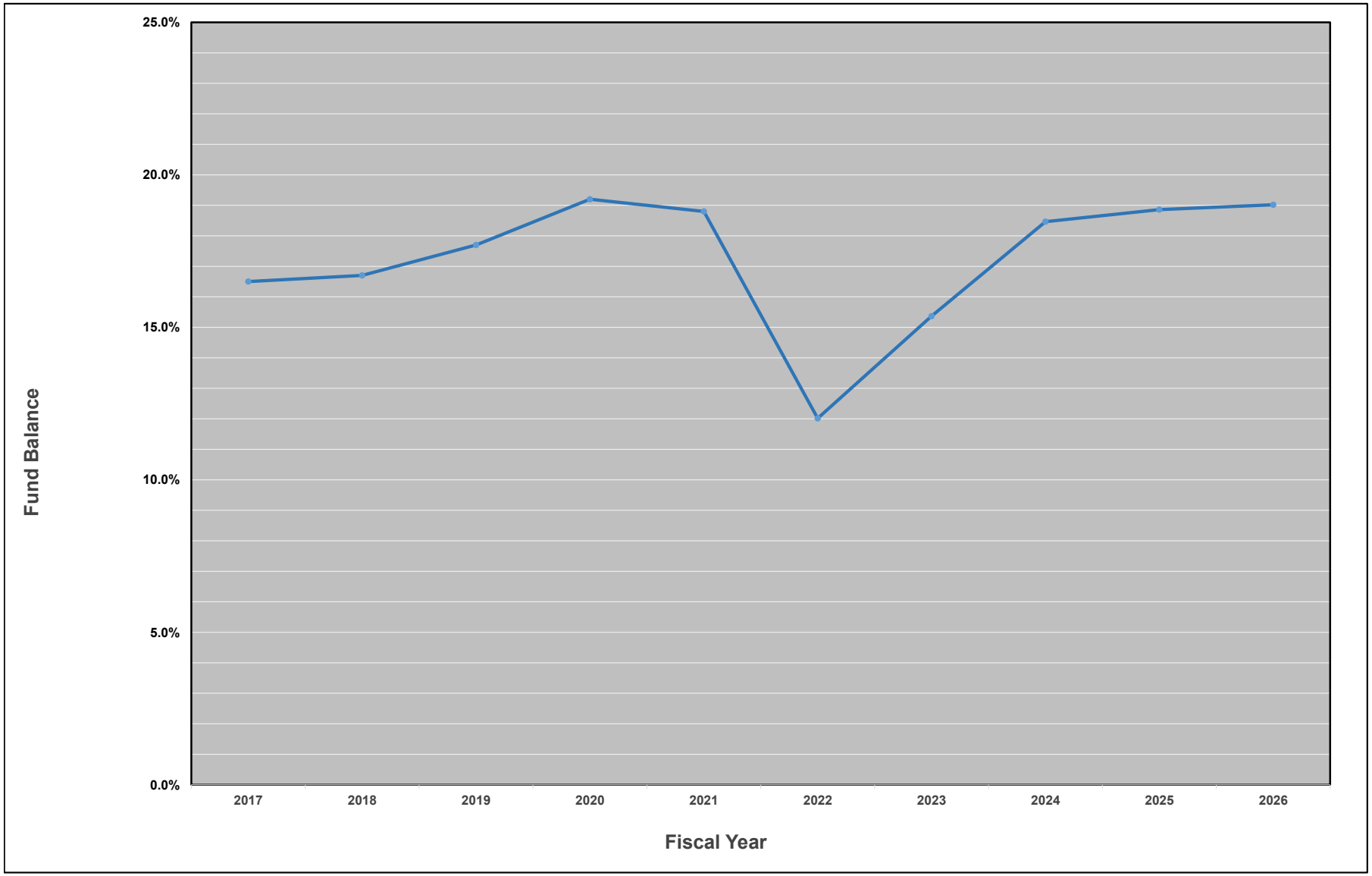
(a)	2026 Beginning Total Fund Balance	$ 6,480,430
	2026 Applied Fund Balance / Carryovers	40,130
	2026 Projected Net Unused Expenditures/ Excess Revenue Balance	5,660
	2026 Estimated Ending Total Fund Balance	**$ 6,526,220**

(b)	2026 Budget - Applied Fund Balance	$ 319,000
	2026 Anticipated Carryovers to 2027	30,000
	2026 Estimated Nonspendable Funds	25,000
	2026 Budget - Applied Library Carryforward Funds	40,000
	2026 Fund Balance Designated	**$ 414,000**

City of Neenah

General Fund Undesignated Fund Balance as a % of Operating Budget

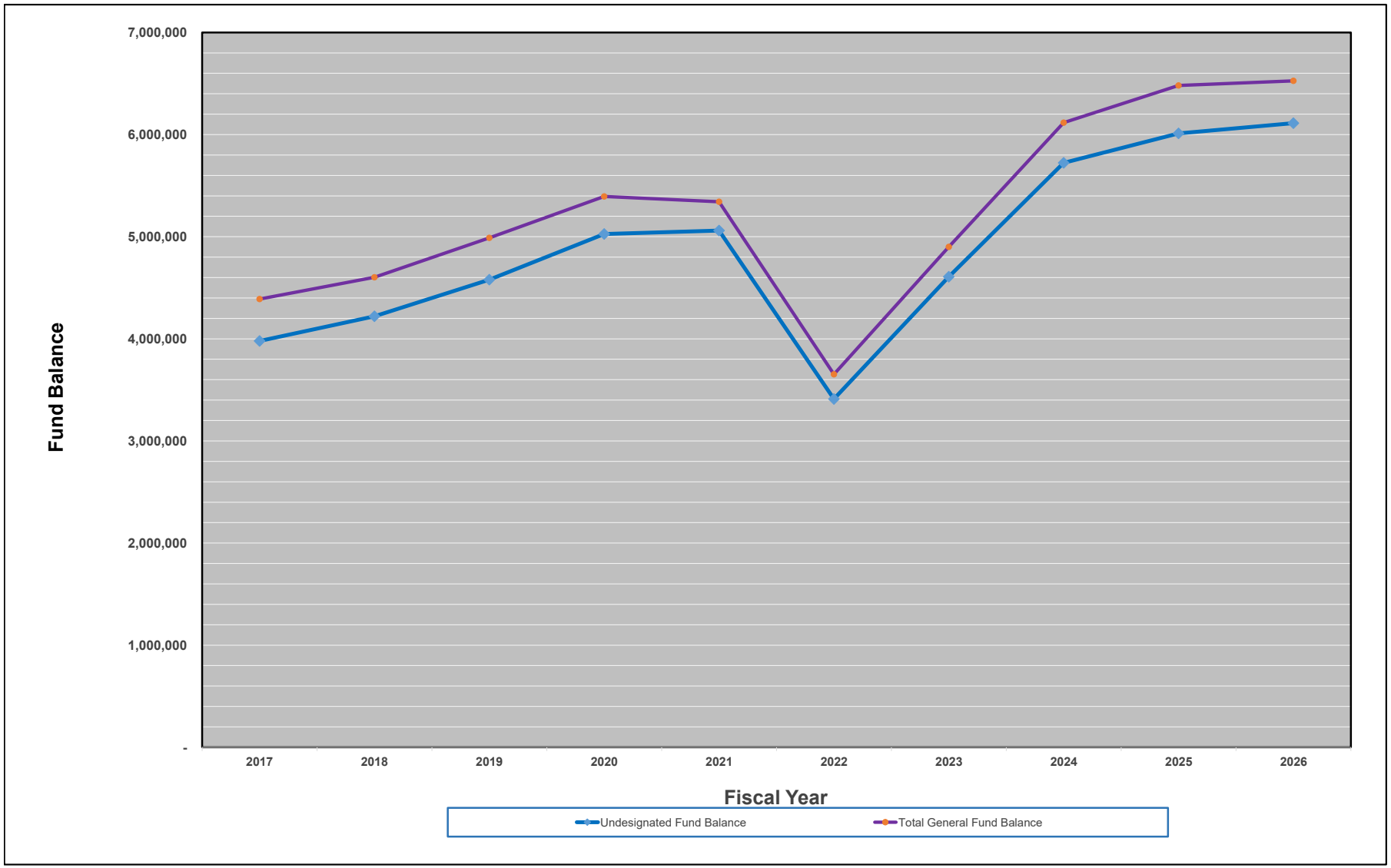
Budget Years 2017 - 2026



City of Neenah

History of General Fund Balances

Budget Years 2017 - 2026



City of Neenah

Fund Balances by Fund

For Years Ended 2021 - 2025

	*** Year End ***				
Fund	**2021**	**2022**	**2023**	**2024**	**2025**
Governmental Funds					
General	$ 5,342,546	$ 3,652,578	$ 4,900,024	$ 6,117,665	$ 6,480,430
Special Revenue					
TIF #5	419,744	754,947	-	-	-
TIF #6	522,322	925,438	-	-	-
TIF #7	-	-	-	-	-
TIF #8	(7,684,049)	(7,648,490)	(5,414,670)	(5,473,495)	(5,642,319)
TIF #9	23,862	(179,405)	(389,434)	(695,043)	(879,467)
TIF #10	(42,218)	26,730	117,985	180,620	81,595
TIF #11	(41,072)	47,187	105,485	82,695	283,459
TIF #12	-	(44,480)	(2,092)	(20,228)	(79,626)
TIF #13	-	-	-	40,446	(60,978)
CDBG	(115,031)	(109,933)	35,822	(28,455)	37,757
Housing/Business	492,392	447,201	413,209	410,843	489,023
Industrial Development	120,995	87,326	99,767	122,262	136,266
Recycling	318,248	337,840	279,978	221,504	195,235
Health Grants	58,859	58,859	58,859	58,859	58,859
Park/Rec Trust	369,946	403,809	425,520	434,762	682,590
Dial-A Ride	147,362	190,430	230,191	269,227	300,401
Civic/Social Trust	185,513	198,685	238,506	278,748	332,806
Library Trust	1,953,228	1,637,895	1,861,203	2,103,392	2,252,208
Public Safety Trust	174,596	183,471	190,704	188,640	205,787
Cemetery Perp. Care	1,625,159	1,441,326	1,563,476	1,666,991	1,783,735
Cemetery Flowers	161,356	161,414	162,604	157,641	157,722
G.D. Barnes Cemetary Trust	-	9,614	9,614	9,614	9,939
Developer Land Sales (Cash Equivalent)	51,603	180,942	917,580	2,094,586	1,787,751
Alliant Energy PILOT	-	247,267	494,533	741,800	989,067
ARPA (Cash Equivalent)	2,773,006	4,032,585	2,219,025	720,160	200,691
TIF Affordable Housing	-	-	858,492	849,898	822,513
Retained Increment - City Share	-	-	462,725	462,442	362,442
Debt Service	8,366,275	8,866,647	9,665,028	10,655,595	10,262,496
Capital Projects (Before Carry Forwards)					
Public Infrastructure	3,822,354	3,889,628	5,067,849	2,639,332	1,380,139
TIF #7	783,299	29,547	-	-	-
TIF #8	2,587,768	2,199,750	-	-	-
TIF #9	678,320	636,137	651,304	597,011	587,212
TIF #10	1,124,046	1,142,445	1,136,452	1,145,698	1,144,888
TIF #11	423,512	(59,275)	522,220	530,720	530,720
TIF #12	-	(19,111)	321,417	324,079	252,914
TIF #13	-	-	-	69,526	37,721
Facilities	2,149,947	7,152,186	3,050,353	2,503,712	3,103,655
Capital Equipment	2,272,292	2,026,171	2,697,894	2,274,802	1,450,996
Equip. Replacement	1,884	(504)	4,732	-	-
Redevelopment	76,615	121,482	160,717	210,717	204,367
Total Gov't Funds	**29,144,679**	**33,028,339**	**33,117,072**	**31,946,766**	**29,942,994**
Internal Service (Net Position)					
Fleet Management	273,118	244,490	213,085	171,650	146,126
Benefit Accrual	2,139,902	2,521,224	3,063,894	3,596,414	5,451,733
Liability Ins. (Current Assets)	206,625	210,998	182,580	50,399	1,276,815
Information Systems	75,869	90,604	145,514	173,974	-
Total Inter. Service Funds	**2,695,514**	**3,067,316**	**3,605,073**	**3,992,437**	**6,874,674**
Enterprise (Cash and Cash Equivalents)					
Sanitary Sewer Utility	3,577,699	3,912,145	4,742,266	2,816,026	1,349,636
Stormwater Utility	3,067,538	2,509,483	3,174,020	2,481,438	1,096,862
Water Utility	7,744,113	7,022,452	10,071,121	9,349,491	10,165,534
Total Enterprise Funds	**14,389,350**	**13,444,080**	**17,987,407**	**14,646,955**	**12,612,032**
Grand Total	**$ 46,229,543**	**$ 49,539,735**	**$ 54,709,552**	**$ 50,586,158**	**$ 49,429,700**

City of Neenah
2027 Operating Budget
Program Comments

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

Payments In Lieu of Taxes (PILOT)

The Water Utility makes a payment to the City in lieu of property taxes. The Public Service Commission establishes the payment using the depreciated value of the Water Utility's property and a portion of the applicable assessed tax rate for 2026-2027. **The 2027 payment is estimated to increase by 1.2%, or $10,830**. The Water Utility's 2027 budget includes a corresponding expenditure.

The 2027 budget also includes PILOT payments of $8,400 from other tax-exempt properties, including County housing units and Orphan Animal Rescue, and $10,500 from the Goodwill store. The Goodwill payment is calculated using a formula intended to approximate the property-tax contribution for basic municipal services.

Other Taxes

The City's room tax is 10% of overnight room revenue generated by hotels, motels, and transient rentals, such as Airbnb properties, located in Neenah. Lodging providers collect the tax and remit it quarterly to the City's room-tax account at Associated Trust. The rate increased from 5% to 10% effective January 1, 2016.

Of the 10% tax, 3% is designated for the Fox Cities Convention and Visitors Bureau, 3% for the Fox Cities Exhibition Center in downtown Appleton, and 3% for the Community First Champion Center in Grand Chute. The City retains the remaining 1%, as well as 5% of the amount designated for the Convention and Visitors Bureau for administrative costs. **Room-tax revenue is budgeted at $100,000 in 2027, unchanged from 2026**.

State Revenue Sharing and Aid Programs

State Shared Revenue consists of state sales and income tax revenue distributed to municipalities using a formula that considers factors such as population growth and tax burden. State Shared Revenue to the City declined substantially beginning in 1983, with another significant reduction associated with the 2011 state budget. Payments were flat for four years before increasing by 1% in both 2019 and 2020. In 2023, the Legislature enacted 2023 Wisconsin Act 12, which established supplemental Municipal Aid beginning in 2024 and provided approximately $645,000 in additional aid that year. **Combined State Shared Revenue and supplemental Municipal Aid are budgeted to increase by $45,850, or 2.0%, in 2027 compared with 2026**.

Expenditure Restraint Incentive Program (ERIP) provides aid to qualifying municipalities that meet state expenditure-restraint requirements. The program is intended to assist communities in providing a full range of municipal services while meeting the state's expenditure limits. **The City's 2027 ERIP payment is budgeted at $446,770, an increase of $23,060, or 5.4%, compared with 2026**.

Exempt Computer Aid was established to offset property-tax revenue lost when business-owned computers became exempt from property taxation beginning January 1, 1999. The payment was previously based on the value of computer equipment reported by local businesses. Beginning in 2020, the State froze payments at the 2019 level. **The 2027 payment is budgeted at $241,210, unchanged from 2026**.

Personal Property Exempt Credit Under 2023 Wisconsin Act 12, most tangible personal property was exempted from property taxation beginning with the January 1, 2024 assessment, while certain items were reclassified as real property. Beginning in 2026, the State is required to provide aid to local taxing jurisdictions equal to the taxes levied on eligible personal property based on January 1, 2023 assessments. For the 2026 budget and future years, $411,430 was moved from property-tax levy to the Personal Property Exempt Credit category, in addition to approximately $82,000 received in prior years. **The 2027 payment is budgeted at $493,870, unchanged from 2026**.

City of Neenah
2027 Operating Budget
Program Comments

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

Federal, State, Local Aids

General Transportation Aids (GTA) are provided by the State Transportation Trust Fund, which receives revenue from gasoline taxes and other transportation-related fees. The aid helps fund street and highway maintenance and is calculated using a prescribed cost-reimbursement formula. **GTA revenue is estimated to increase by $95,540, or 5.8%, in 2027**.

This category also includes estimated federal and state mass-transit reimbursements and payments related to fire protection. Beginning in 2020, the City received Video Service Provider Aid equal to 1% of Cable TV Franchise Fee revenue. Under the state's requirements described in the budget, the City also receives the remaining 4% in Cable TV Franchise Fees from the provider, resulting in a combined 5% of the franchise-fee revenue. **The payment in this category is projected to remain at $59,980 in 2027**.

Special Financing

Special financing reflects the use of available resources, such as revenues exceeding estimates or expenditures coming in below budget, including the reappropriation of unused taxes. The City has been working to reduce its reliance on General Fund balance to support ongoing operations. **The 2027 budget proposes using no more than $200,000 in General Fund reserves to balance the operating budget, a reduction of $119,000, or 37.3%, from the 2026 budget**.

Licenses and Permits

This category includes revenue from liquor, pet, cigarette, electrical, and other licenses, as well as building, plumbing, heating, boat-launching, and other permits. **Revenue from licenses and permits is budgeted to increase by $14,040, or 3.8%, in 2027 to reflect trends**.

Weights and Measures Fees

Responsibility for health and sanitation services transferred to Winnebago County effective July 1, 2013, and related fees were removed from the City's budget. Responsibility for Weights and Measures transferred to the City's Community Development and Assessment Department in 2013. **Weights and Measures fee revenue is estimated to decrease by $4,500, or 14.3%, in 2027**.

General Government

This category includes miscellaneous revenue generated by administrative departments, such as document sales, Cable TV Franchise Fees, room-tax fees, planning and zoning fees, exempt-property filing fees, and other general government revenue. **Revenue in this category is budgeted to decrease by $37,750, or 14.0%, in 2027**. The decrease is primarily attributable to a $35,000 reduction in Cable TV Franchise Fees.

Special Charges

Special charges are revenues associated with Public Works services that provide a direct benefit to specific properties or property owners, such as weed cutting and snow removal. **Revenue is budgeted at $5,500 in 2027, unchanged from 2026**.

City of Neenah
2027 Operating Budget
Program Comments

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

Public Library

The Library receives revenue from lost or damaged materials, beverage and snack sales, photocopying and faxing fees, exam-proctoring fees, and payments from counties for library use by their residents. The exam-proctoring fee was added in 2024. County payments from Winnebago County are expected to remain flat in 2027; the Library will also receive payments from Outagamie, Calumet, Waushara, Green Lake, Fond du Lac, and Waupaca counties.

The City does not plan to use Library carryover funds to support ongoing operations in 2027. In 2026, the budget included $40,000 from the Library's carryover balance. **Library revenue is budgeted to decrease by $46,180, or 3.6%, in 2027**.

Public Safety - Police Department

Police Department revenue includes fees for records and photo identification, as well as reimbursement from the Neenah Joint School District (NJSD) for the School Resource Officer program. In 2025, the District reimbursed approximately 56% of the program's cost. Under the new contract, reimbursement is expected to cover approximately 75% of the cost in 2027, increasing revenue from this source by $62,390 year over year. **Total Police Department revenue is budgeted to increase by $63,390, or 32.0%, in 2027**.

Government Services

This category includes charges to the Neenah Water, Sanitary Sewer, and Storm Water Utilities, Neenah-Menasha Fire Rescue, and the Menasha-Neenah Municipal Court for services provided by the City's Finance, Legal, Information Systems, and Human Resources and Safety departments. Charges are adjusted annually for inflation. **Total revenue in this category is expected to increase by $17,220, or 2.7%, in 2027**.

Public Works/Sanitation

Revenue includes charges to private parties for services performed, occasional equipment rentals, sales of materials, and special residential garbage collection. The City has completed its implementation plan to charge small commercial properties and certain multi-unit residential properties for the full cost of garbage collection. Revenue from metal, paper, and corrugated-material recycling is recorded in the Recycling Special Revenue Fund. **Public Works/Sanitation revenue is budgeted to decrease by $5,300, or 3.4%, in 2027**.

Oak Hill Cemetery

Cemetery revenue includes burial-service fees, lot sales, chapel rentals, reimbursements for the care of veterans' lots, and interest earned on Perpetual Care Fund investments. Miscellaneous Cemetery revenue reflects net revenue from the agreement under which the City provides services to the adjoining St. Margaret Cemetery. Lot-sale revenue is expected to increase by $18,520 due to adding a $200 per lot perpetual care cost. **Overall Cemetery revenue is budgeted to increase by $21,520, or 12.6%, in 2027**.

Investment Income

Investment income includes interest earned on bank accounts, certificates of deposit, and other investments. Actual revenue depends on prevailing interest rates, the amount of cash available for investment, and investment performance. **Investment income is budgeted to increase by $57,850, or 5.1%, in 2027**. This estimate assumes interest rates remain generally stable or increase slightly.

Fines and Forfeitures

This category includes collections for City ordinance violations and other misdemeanors under City Code and state law, collected through the Menasha-Neenah Municipal Court. It also includes false-alarm fees charged to residential and commercial properties. **Revenue is expected to decrease by $1,500, or 1.7%, in 2027**, primarily due to an anticipated reduction in false-alarm fees.

City of Neenah
2027 Operating Budget
Program Comments

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

Property Damage Recovery

This category records insurance reimbursements for damage to City property. Based on the pattern of claims and recoveries in recent years, **revenue is budgeted to remain at the 2026 level in 2027**.

Reimbursements

Reimbursement revenue includes workers' compensation and employment-practices liability insurance refunds from Cities and Villages Mutual Insurance Company (CVMIC), the anticipated annual dividend associated with the City's ownership interest in CVMIC, and rebates from the City's purchasing-card program. The CVMIC dividend is expected to increase slightly, while the workers' compensation dividend is expected to remain flat. **Overall reimbursement revenue is budgeted to decrease by $4,260, or 3.4%, in 2027**.

Rental

Rental revenue comes from leasing City-owned property and space, including the Cecil Street garage, a fire-station bay, Police Department communication towers, and industrial-park land recently acquired from the Town of Neenah. **Total rental revenue is expected to increase by $4,070, or 6.4%, in 2027**.

Sale of City Properties

This category includes occasional sales of real estate, equipment, and other City property that is no longer needed. Since 2016, proceeds from equipment disposed of by City departments have been recorded in this account; previously, some departments used those proceeds to offset the cost of replacement equipment. Because asset sales vary from year to year, this revenue source can fluctuate significantly. **Revenue is budgeted at $75,000 in 2027, which is $4,130 less than the 2026 budget**.

Other Revenue

This category includes miscellaneous General Government revenue, such as photocopy fees and other minor, unclassified receipts. **Revenue is budgeted at $1,520 in 2027, unchanged from 2026**.

Parking Revenue

Parking revenue includes permit fees paid by businesses, employees, and tenants for use of City parking lots and the downtown parking ramp, including payments under agreements with external tenants such as Alta Resources. In the 2026 budget, the City budgeted $190,000 in revenue from Alta Resources in anticipation of the amount expected under a new agreement. In September 2026, the City finalized a new agreement with a tiered payment structure, resulting in 2027 budgeted revenue from Alta Resources being $78,490 lower than the amount budgeted for 2026.

Parking fine revenue is also included in this category. In 2027, the City anticipates increasing parking fine revenue by $9,000 by discontinuing warnings for first-time Class C parking violations and issuing citations for those violations instead. **Overall, Parking revenue is budgeted to decrease by $63,570 in 2027 compared with the 2026 budget**.

Parks and Recreation

Revenue includes participant fees for recreational programs, park-shelter rentals, adult and youth activities, Riverside Players ticket sales, pool fees, and recreation-building rentals. **Total program and rental revenue is expected to decrease by $2,490 in 2027 compared with the 2026 budget**.

City of Neenah
2027 Operating Budget
Program Comments

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

Interfund Transfers

Interfund transfers provide resources to the operating budget from other City funds. For example, the Housing Fund partially reimburses the General Fund for Community Development salaries associated with housing programs. Tax Incremental District (TID) funds reimburse the General Fund for eligible administrative costs, interest obligations related to TID Special Revenue Fund deficits, and other advances.

The Sewer Fund overhead transfer reimburses the City for services provided to the Sanitary Sewer Utility under the fee structure adopted in 1991. Similarly, the Storm Water Management Fund reimburses the City for services provided to the Storm Water Utility under the fee structure adopted in 2003. Beginning in 2023, the City also budgeted a $250,000 transfer of borrowed funds from the Streets (65%), Sanitary Sewer (25%), and Storm Water (10%) capital improvement budgets to cover engineering services performed by City staff for annual construction projects. These services would otherwise need to be contracted externally.

Total interfund transfers are budgeted to decrease by $41,790, or 1.2%, in 2027 compared with the 2026 budget.

CITY OF NEENAH
2027 OPERATING BUDGET
REVENUE SUMMARY

ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
Property Taxes	14,972,767	15,282,870	15,282,864	15,282,870	15,282,870	15,646,230	363,360
Payment in lieu	928,944	917,440	18,477	917,530	928,770	928,770	11,330
Other Taxes	95,670	100,000	45,318	100,000	100,000	100,000	0
State Revenues	3,571,967	3,555,420	1,569,257	3,555,420	3,624,330	3,624,330	68,910
State & Federal Aids	1,884,724	2,211,230	1,235,468	2,210,370	2,316,290	2,316,290	105,060
Winnebago County	10,553	0	0	0	0	0	0
License Revenue	65,672	59,010	64,963	66,120	65,260	65,260	6,250
Permits Revenue	354,891	300,760	301,922	315,150	308,550	308,550	7,790
Weights & Measures Fees	31,460	31,500	27,160	27,160	27,000	27,000	(4,500)
General Gov't Revenues	258,593	270,550	128,392	227,330	232,800	232,800	(37,750)
Special Charges	3,150	5,500	4,315	5,050	5,500	5,500	0
Public Library	1,222,231	1,279,860	1,240,521	1,246,180	1,233,680	1,233,680	(46,180)
Police Revenue	178,496	197,810	90,102	207,000	261,200	261,200	63,390
General Gov't Services	530,160	637,920	479,540	637,920	655,140	655,140	17,220
Public Works	155,680	157,950	163,933	198,830	152,650	152,650	(5,300)
Oak Hill Cemetery Revenue	191,598	170,250	132,051	193,210	191,770	191,770	21,520
Investment Income	1,705,305	1,142,470	836,652	1,215,670	1,200,320	1,200,320	57,850
Fines & Forfeitures	72,079	88,000	62,082	84,500	86,500	86,500	(1,500)
Property Damage Recovery	26,535	15,000	15,466	20,220	15,000	15,000	0
Reimbursements	116,882	125,460	20,086	117,260	121,200	121,200	(4,260)
Lease/Rental Revenue	67,497	63,400	83,866	65,630	67,470	67,470	4,070
Sale of City Properties	178,827	79,130	186,283	211,290	75,000	75,000	(4,130)
Other Revenue	866	1,520	1,293	1,520	1,520	1,520	0
Parking	194,714	374,580	168,118	226,850	311,010	311,010	(63,570)
Community Fest	20,382	20,500	22,265	23,000	23,000	23,000	2,500
General Receipts	(16,421)	(15,070)	(13,358)	(15,050)	(15,050)	(15,050)	20
Adult Program Revenue	5,998	10,000	7,394	9,000	10,000	10,000	0
Contracted Progrm Revenue	72,646	72,000	70,198	70,330	71,000	71,000	(1,000)
Municipal Pool Revenue	231,910	269,850	238,891	238,910	242,350	242,350	(27,500)
Indoor Pool	0	0	0	9,080	24,000	24,000	24,000
Youth Program Revenue	241,511	262,700	214,850	220,920	240,080	240,080	(22,620)
Other Park & Rec Revenue	2,233	2,300	1,533	2,150	1,950	1,950	(350)
Riverside Players	37,834	39,000	23,199	28,100	39,000	39,000	0
Parks Revenue	113,293	121,230	116,106	118,280	116,190	116,190	(5,040)
Fund Transfers	3,276,837	3,602,790	2,575,029	3,583,930	3,561,000	3,561,000	(41,790)
TOTAL REVENUES BEFORE APPLICATION OF FUND BALANCE	**30,805,484**	**31,452,930**	**25,414,236**	**31,421,730**	**31,577,350**	**31,940,710**	**487,780**
APPLICATION OF FUND BALANCE	0	319,000	0	0	0	200,000	(119,000)
TOTAL REVENUES	**30,805,484**	**31,771,930**	**25,414,236**	**31,421,730**	**31,577,350**	**32,140,710**	**368,780**
						Percent Budget Change	1.16%

CITY OF NEENAH
2027 OPERATING BUDGET
REVENUE DETAIL

ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
PROPERTY TAXES							
Property Taxes	14,972,767	15,282,870	15,282,864	15,282,870	15,282,870	15,646,230	
PROPERTY TAXES	**14,972,767**	**15,282,870**	**15,282,864**	**15,282,870**	**15,282,870**	**15,646,230**	**363,360**
PAYMENTS IN LIEU OF TAXES							
Water Utility	913,464	899,040	0	899,040	909,870	909,870	
Winnebago County Housing	5,456	6,800	7,816	7,820	8,000	8,000	
Orphan Animal Rescue	400	400	400	400	400	400	
Goodwill	9,624	11,200	10,261	10,270	10,500	10,500	
PAYMENTS IN LIEU OF TAXES	**928,944**	**917,440**	**18,477**	**917,530**	**928,770**	**928,770**	**11,330**
OTHER TAXES							
Hotel Room Tax Direct	95,670	100,000	45,318	100,000	100,000	100,000	
OTHER TAXES	**95,670**	**100,000**	**45,318**	**100,000**	**100,000**	**100,000**	**0**
STATE SHARED REVENUES							
State Shared Revenue	2,263,950	2,336,650	350,498	2,336,650	2,382,500	2,382,500	
Expend Restraint Program	512,967	423,710	423,709	423,710	446,770	446,770	
Computer Exempt Credit	241,204	241,210	241,204	241,210	241,210	241,210	
Per Prop Exempt Credit	493,869	493,870	493,869	493,870	493,870	493,870	
Video Serv Provider Aid	59,977	59,980	59,977	59,980	59,980	59,980	
STATE SHARED REVENUES	**3,571,967**	**3,555,420**	**1,569,257**	**3,555,420**	**3,624,330**	**3,624,330**	**68,910**
STATE & FEDERAL AIDS							
Mass Transit Subsidy	211,442	420,120	0	420,120	430,500	430,500	
Highway Maintenance Aids	1,528,392	1,648,220	1,235,468	1,648,220	1,743,760	1,743,760	
Fire Protect Ins Prem Ref	142,027	142,030	0	142,030	142,030	142,030	
Grant Reimbursements	2,863	860	0	0	0	0	
STATE & FEDERAL AIDS	**1,884,724**	**2,211,230**	**1,235,468**	**2,210,370**	**2,316,290**	**2,316,290**	**105,060**
WINNEBAGO COUNTY							
Ag. Use Conversion Charge	10,553	0	0	0	0	0	
WINNEBAGO COUNTY	**10,553**	**0**	**0**	**0**	**0**	**0**	**0**
LICENSE REVENUE							
Liquor and Bev License	27,760	29,000	28,140	28,140	29,000	29,000	
Operator License	13,320	10,000	10,835	10,840	10,000	10,000	
Cigarette License	2,600	2,700	2,300	2,300	2,300	2,300	
Pet License	11,754	12,360	12,003	13,000	12,360	12,360	
Amusement Device License	9,600	2,850	10,903	11,000	11,000	11,000	
Rooming House License	50	0	0	0	0	0	
Tourist House License	150	100	50	100	100	100	
Miscellaneous License	438	2,000	732	740	500	500	
LICENSE REVENUE	**65,672**	**59,010**	**64,963**	**66,120**	**65,260**	**65,260**	**6,250**
PERMITS REVENUE							
Building Permits	174,462	151,500	148,028	152,000	153,720	153,720	
Electrical Permits	46,357	44,450	36,912	44,750	45,100	45,100	
Plumbing Permits	53,833	39,400	40,914	41,000	40,030	40,030	
Parking Lot Const. Permit	3,200	1,800	1,600	1,800	1,600	1,600	
Heating Permits	55,722	41,410	45,833	46,000	42,050	42,050	
Home Occupation Permits	50	0	0	0	0	0	
Dance Permit	200	150	175	180	180	180	
Street Use Permit	900	600	170	600	600	600	
Sprinkler Permits	875	1,000	4,155	4,200	2,000	2,000	
Fire Pit Permit	16,099	16,800	18,720	19,000	19,000	19,000	
Hotel & Motel Permits	120	120	120	120	120	120	
E-Plan Fees	1,413	2,030	4,000	4,000	2,650	2,650	
All Other Permits	1,660	1,500	1,295	1,500	1,500	1,500	
PERMITS REVENUE	**354,891**	**300,760**	**301,922**	**315,150**	**308,550**	**308,550**	**7,790**

CITY OF NEENAH
2027 OPERATING BUDGET
REVENUE DETAIL

ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
WEIGHTS AND MEASURES FEES							
License Fees	31,460	31,500	27,160	27,160	27,000	27,000	
WEIGHTS AND MEASURES FEES	**31,460**	**31,500**	**27,160**	**27,160**	**27,000**	**27,000**	**(4,500)**
GENERAL GOVERNMENT REVENUES							
Special Use Fees	2,500	1,500	1,000	1,000	1,500	1,500	
Board of Appeals	700	750	700	700	700	700	
Rezoning Deposits	1,700	800	0	400	800	800	
Publication Fees	1,508	1,800	1,344	1,500	1,500	1,500	
Real Property Status Fees	26,390	23,000	17,720	24,000	24,000	24,000	
Cable TV Franchise Fee	192,520	210,000	87,362	175,000	175,000	175,000	
Com Devel Document Sales	660	500	1,310	1,310	1,000	1,000	
Site Plan Review Fee	3,856	2,500	1,406	1,410	2,000	2,000	
Plat Review Fees/Annex	4,250	500	875	880	500	500	
Project Plan Review Fees	0	800	400	400	400	400	
Comp Plan/Map Amend	0	400	0	0	400	400	
Property Record Maint Fee	17,025	15,000	11,350	15,000	15,000	15,000	
Code Enforce Reinspect	3,800	11,000	4,200	5,000	10,000	10,000	
Exempt Prop Filing Fees	0	0	725	730	0	0	
Dev Agreement Admin	3,684	2,000	0	0	0	0	
GENERAL GOV'T REVENUES	**258,593**	**270,550**	**128,392**	**227,330**	**232,800**	**232,800**	**(37,750)**
SPECIAL CHARGES							
Snow Removal Charges	105	1,000	1,050	1,050	1,000	1,000	
Weed Cutting Charges	3,045	4,500	3,265	4,000	4,500	4,500	
SPECIAL CHARGES	**3,150**	**5,500**	**4,315**	**5,050**	**5,500**	**5,500**	**0**
PUBLIC LIBRARY							
Library Receipts	720	600	585	800	600	600	
Coffee Sales	531	300	413	500	400	400	
Bottled Beverages/Snacks	2,605	2,500	2,124	2,400	2,500	2,500	
Copier/Printer Fees	16,707	13,000	13,264	16,000	15,000	15,000	
Lost/Damaged Materials	8,030	8,000	5,818	7,500	8,000	8,000	
Insurance Recoveries	0	0	3,406	3,410	0	0	
Exam Proctoring	207	150	649	800	400	400	
P-Card Rebate	5,481	3,400	2,298	2,700	2,500	2,500	
Winnebago County	1,022,087	1,035,710	1,035,713	1,035,720	1,035,710	1,035,710	
Calumet County	21,186	32,750	32,751	32,760	37,600	37,600	
Fond Du Lac County	1,707	880	887	890	1,000	1,000	
Waushara County	2,077	1,090	1,094	1,100	700	700	
Green Lake County	17	130	137	140	710	710	
Waupaca County	3,025	3,110	3,115	3,120	3,880	3,880	
Outagamie County	136,498	137,340	137,340	137,340	123,580	123,580	
Collection Fee Charges	1,353	900	927	1,000	1,100	1,100	
Appl Carryover Balance	0	40,000	0	0	0	0	
PUBLIC LIBRARY	**1,222,231**	**1,279,860**	**1,240,521**	**1,246,180**	**1,233,680**	**1,233,680**	**(46,180)**
PUBLIC SAFETY REVENUE							
Police Sundry Revenues	813	200	1,845	2,000	1,000	1,000	
Sch Dist Liaison Program	177,683	197,610	88,257	205,000	260,000	260,000	
Training Facility Rental	0	0	0	0	200	200	
PUBLIC SAFETY REVENUE	**178,496**	**197,810**	**90,102**	**207,000**	**261,200**	**261,200**	**63,390**

CITY OF NEENAH
2027 OPERATING BUDGET
REVENUE DETAIL

ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
GENERAL GOV'T SERVICES							
Utility Billing/Finance	239,500	93,390	70,043	93,390	94,770	94,770	
Water Utility/Finance Ser	79,620	71,570	53,678	71,570	71,390	71,390	
Water Utility/HR & Safety	23,280	23,980	17,985	23,980	24,700	24,700	
Water Utility/Legal &Adm.	33,560	34,570	25,927	34,570	35,610	35,610	
Joint Fire/Finance Ser	29,700	32,080	24,060	32,080	33,040	33,040	
Joint Fire/HR & Safety	74,850	80,840	60,630	80,840	83,270	83,270	
Joint Fire/Fiber Lease	5,120	5,120	3,840	5,120	5,120	5,120	
GIS/Sanitary Sewer	7,750	7,980	5,985	7,980	8,220	8,220	
GIS/Storm Water Utility	16,330	16,820	12,615	16,820	17,320	17,320	
GIS/Water Utility	1,820	1,880	1,410	1,880	1,940	1,940	
GIS/Joint Fire Rescue	14,360	14,790	11,093	14,790	15,230	15,230	
IS/Sanitary Sewer	0	9,800	7,350	9,800	9,300	9,300	
IS/Storm Water	0	7,300	5,475	7,300	7,000	7,000	
IS/Water	0	60,400	45,300	60,400	51,500	51,500	
IS/Joint Fire Rescue	0	137,900	103,425	137,900	159,700	159,700	
IS/Fleet Maintenance	0	19,500	14,625	19,500	17,600	17,600	
IS/Joint Court	0	9,200	6,900	9,200	8,700	8,700	
IS/Health Clinic	0	6,400	4,800	6,400	6,200	6,200	
Muni Ct Bldg use/Menasha	4,270	4,400	4,400	4,400	4,530	4,530	
GENERAL GOV'T SERVICES	**530,160**	**637,920**	**479,541**	**637,920**	**655,140**	**655,140**	**17,220**
STREET & HIGHWAY REVENUE							
Misc Equipment Rental	343	0	0	0	0	0	
Misc Service Revenue	18,827	25,000	40,765	41,000	25,000	25,000	
Other S & H Receipts	1,845	750	930	930	750	750	
Recoveries fm Damaged Prp	6,824	8,000	3,554	8,000	8,000	8,000	
Sale of City Materials	0	200	0	200	200	200	
Street Excavation Charges	43,375	30,000	54,646	55,000	25,000	25,000	
Special Garbage Collectn	1,470	3,000	1,650	2,000	2,000	2,000	
Commercial Dumpsters	72,080	80,000	50,691	80,000	80,000	80,000	
Additional Cart Fee	10,916	11,000	11,697	11,700	11,700	11,700	
STREET & HIGHWAY REVENUE	**155,680**	**157,950**	**163,933**	**198,830**	**152,650**	**152,650**	**(5,300)**
OAK HILL CEMETERY REVENUE							
Cemetery Misc. Revenue	25,895	20,000	11,690	20,000	20,000	20,000	
Lot Sale Revenue	63,885	53,000	46,935	68,130	71,520	71,520	
Transfer fm Perp Care-Int	29,915	24,000	15,463	30,930	26,000	26,000	
Grave Openings	49,370	57,200	44,140	56,960	57,200	57,200	
Foundation/Marker Charges	21,508	15,000	13,364	16,140	16,000	16,000	
Chapel Rental Fee	1,025	1,050	460	1,050	1,050	1,050	
OAK HILL CEMETERY REVENUE	**191,598**	**170,250**	**132,052**	**193,210**	**191,770**	**191,770**	**21,520**
INTEREST INCOME							
Interest on Investments	1,255,834	1,008,700	704,763	1,029,000	1,033,880	1,033,880	
Interest on Taxes	41,206	40,000	42,972	43,000	45,000	45,000	
Interest on Market Apprec	315,460	0	0	0	0	0	
Interest Revl Fund Assmts	10,762	14,100	63,457	64,000	50,000	50,000	
Lease Interest	34,055	35,000	0	35,000	35,000	35,000	
Water Utility Loan	47,988	44,670	25,460	44,670	36,440	36,440	
INTEREST INCOME	**1,705,305**	**1,142,470**	**836,652**	**1,215,670**	**1,200,320**	**1,200,320**	**57,850**
FINES & FORFEITURES							
Neenah Court Bonds/Fines	528	1,000	1,474	1,500	1,500	1,500	
Municipal Courts Fines	69,151	80,000	58,884	80,000	80,000	80,000	
False Alarms	2,400	7,000	1,725	3,000	5,000	5,000	
FINE & FORFEITURES	**72,079**	**88,000**	**62,083**	**84,500**	**86,500**	**86,500**	**(1,500)**
PROPERTY DAMAGE RECOVERY							
Police	16,251	15,000	706	1,000	15,000	15,000	
Public Works	1,749	0	10,542	15,000	0	0	
Parks	0	0	4,219	4,220	0	0	
Library	8,535	0	0	0	0	0	
PROPERTY DAMAGE RECOVERY	**26,535**	**15,000**	**15,467**	**20,220**	**15,000**	**15,000**	**0**

CITY OF NEENAH
2027 OPERATING BUDGET
REVENUE DETAIL

ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
REIMBURSEMENTS							
Workers Compensation	58,968	60,000	0	60,000	60,000	60,000	
Local Governments	1,200	1,200	0	0	1,200	1,200	
CVMIC Liability Dividend	12,255	12,260	0	12,260	15,000	15,000	
Law Enf Risk Mitigation	2,500	0	0	0	0	0	
P-Card Rebate	41,959	52,000	20,086	45,000	45,000	45,000	
REIMBURSEMENTS	**116,882**	**125,460**	**20,086**	**117,260**	**121,200**	**121,200**	**(4,260)**
LEASE/RENTAL REVENUE							
Adm Bld Water Utility	12,540	12,920	9,690	12,920	13,310	13,310	
City Garage Rentals	4,560	4,560	3,700	4,560	4,560	4,560	
Communication Tower Rent	47,302	43,000	67,842	45,000	46,000	46,000	
Dumpster Rental Agreement	95	0	0	0	0	0	
Parking Ramp	500	0	0	0	0	0	
Lamar	2,500	2,920	2,633	3,150	3,600	3,600	
LEASE/RENTAL REVENUE	**67,497**	**63,400**	**83,865**	**65,630**	**67,470**	**67,470**	**4,070**
SALE OF CITY PROPERTIES							
Police	35,425	27,130	0	25,000	25,000	25,000	
Public Works	102,000	50,000	179,650	179,650	50,000	50,000	
Park & Rec.	0	2,000	0	0	0	0	
Comm. Dev.	8,702	0	0	0	0	0	
Cemetery	32,700	0	0	0	0	0	
Misc Sales of City Prop	0	0	6,633	6,640	0	0	
SALE OF CITY PROPERTIES	**178,827**	**79,130**	**186,283**	**211,290**	**75,000**	**75,000**	**(4,130)**
OTHER REVENUE							
Commercial Dumpsters	188	220	164	220	220	220	
Miscellaneous Revenue	678	1,300	1,129	1,300	1,300	1,300	
OTHER REVENUE	**866**	**1,520**	**1,293**	**1,520**	**1,520**	**1,520**	**0**
PARKING							
Permits-Blue Lot	14,831	13,000	9,375	13,000	13,000	13,000	
Permits-Red / Silver Lots	65,210	75,500	50,590	75,500	75,500	75,500	
Permits-Green Ramp	31,158	25,000	24,738	30,000	30,000	30,000	
Orange Lot	4,200	4,000	3,150	4,000	4,000	4,000	
Alta	36,345	190,000	30,288	36,350	111,510	111,510	
Plexus	27,000	26,000	22,500	27,000	27,000	27,000	
Constr. Daily Permits	1,083	1,000	837	1,000	1,000	1,000	
All Other Permits	50	0	0	0	0	0	
Parking Fine Revenue	23,360	50,000	32,135	50,000	59,000	59,000	
Sales Tax	(8,523)	(10,000)	(5,494)	(10,000)	(10,000)	(10,000)	
Sales Tax	0	80	0	0	0	0	
PARKING	**194,714**	**374,580**	**168,119**	**226,850**	**311,010**	**311,010**	**(63,570)**
OTHER SPEC EVENTS-COMMUNITYFEST							
Vendor Fees	5,382	5,500	4,765	5,500	5,500	5,500	
Contributions	15,000	15,000	17,500	17,500	17,500	17,500	
OTHER SPEC EVENTS-COM. FEST	**20,382**	**20,500**	**22,265**	**23,000**	**23,000**	**23,000**	**2,500**
GENERAL RECEIPTS-PARKS/REC							
Sun Shine Program	(570)	800	0	500	500	500	
Work Permit State Payment	(150)	0	(320)	(320)	(300)	(300)	
Miscellaneous	0	0	600	600	600	600	
Sales Tax Collections	(15,881)	(16,000)	(13,806)	(16,000)	(16,000)	(16,000)	
Sales Tax	180	130	167	170	150	150	
GENERAL RECEIPTS-PARKS/REC	**(16,421)**	**(15,070)**	**(13,359)**	**(15,050)**	**(15,050)**	**(15,050)**	**20**
ADULT PROGRAM REVENUE							
Tennis Instruction	62	1,000	564	570	1,000	1,000	
Pickleball	5,936	9,000	6,830	8,430	9,000	9,000	
ADULT PROGRAM REVENUE	**5,998**	**10,000**	**7,394**	**9,000**	**10,000**	**10,000**	**0**
CONTRACTED PROGRAM REVENUE							
Special Events	1,052	0	700	700	0	0	
Fitness	19,450	17,000	19,368	19,500	17,000	17,000	
Sports Clinics	13,735	14,000	13,520	13,520	14,000	14,000	
Contracted Youth Programs	38,409	41,000	36,610	36,610	40,000	40,000	
CONTRACTED PROGRAM REVENUE	**72,646**	**72,000**	**70,198**	**70,330**	**71,000**	**71,000**	**(1,000)**

CITY OF NEENAH
2027 OPERATING BUDGET
REVENUE DETAIL

ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
OUTDOOR POOL							
Special Events	2,500	4,000	2,000	2,000	1,000	1,000	
Taxable Concessions	53,359	54,000	46,803	46,810	50,000	50,000	
Pool-Daily Receipts	73,952	101,500	69,878	69,880	74,000	74,000	
Pool-Season Pass Receipts	46,920	55,000	53,102	53,110	55,000	55,000	
Swim Lessons Receipts	54,778	55,000	67,148	67,150	62,000	62,000	
Locker Rental	82	50	46	50	50	50	
Over/Short	319	300	(85)	(90)	300	300	
OUTDOOR POOL REVENUE	**231,910**	**269,850**	**238,892**	**238,910**	**242,350**	**242,350**	**(27,500)**
INDOOR POOL							
Swim Lesson Receipts	0	0	0	5,000	15,000	15,000	
Aqua Fitness	0	0	0	1,200	3,000	3,000	
Open/Lap Swim	0	0	0	2,880	6,000	6,000	
INDOOR POOL REVENUE	**0**	**0**	**0**	**9,080**	**24,000**	**24,000**	**24,000**
YOUTH PROGRAM REVENUE							
Archery	1,560	1,700	1,803	1,810	1,800	1,800	
Enrichment Programs	0	0	664	670	500	500	
Operation Recreation	121,928	136,710	126,436	127,460	130,000	130,000	
Adventure	9,540	9,700	7,515	7,520	8,000	8,000	
Filthy Fun Kids Run	6,120	6,200	3,310	6,000	6,000	6,000	
Special Events	10,364	11,500	9,810	11,000	9,800	9,800	
Tennis	12,874	17,500	11,484	12,520	12,000	12,000	
Tennis-Accelerated	1,608	1,600	1,608	1,610	1,680	1,680	
Tot Lot	2,925	3,100	2,925	2,930	3,000	3,000	
Summer Sports	2,405	2,900	2,301	2,310	4,000	4,000	
Children's Playtime	17,469	17,000	16,070	16,160	17,000	17,000	
Start Smart	1,429	1,200	1,316	1,320	1,200	1,200	
Sport Explorers	1,937	1,750	1,740	1,740	0	0	
Op Rec Jr.	51,352	51,840	27,868	27,870	40,000	40,000	
Spring Break Camp	0	0	0	0	2,880	2,880	
Special Field Trips	0	0	0	0	2,220	2,220	
YOUTH PROGRAM REV	**241,511**	**262,700**	**214,850**	**220,920**	**240,080**	**240,080**	**(22,620)**
OTHER PARKS & REC REVENUE							
Doty Cabin	985	550	872	880	700	700	
Ice-Rink Taxable Concess	30	50	62	70	50	50	
Community Band	1,218	1,700	600	1,200	1,200	1,200	
OTHER PARKS & REC REVENUE	**2,233**	**2,300**	**1,534**	**2,150**	**1,950**	**1,950**	**(350)**
RIVERSIDE PLAYERS							
Riverside Tickets	33,750	33,000	19,800	23,220	33,000	33,000	
Other Revenues	2,400	4,000	2,150	3,030	4,000	4,000	
Taxable Concessions	1,684	2,000	1,249	1,850	2,000	2,000	
RIVERSIDE PLAYERS	**37,834**	**39,000**	**23,199**	**28,100**	**39,000**	**39,000**	**0**
PARKS REVENUE							
Facility Leases	19,951	23,000	19,344	20,000	23,000	23,000	
Facility User Fees	2,030	2,200	1,605	2,200	2,200	2,200	
Rentals - Green Park	0	400	0	150	150	150	
Rentals - Memorial Park	9,821	8,500	9,576	9,580	7,000	7,000	
Rentals - Gazebo	70	400	80	150	150	150	
Rentals - Riverside Park	1,620	2,500	3,780	4,000	4,000	4,000	
Rentals - Washington Park	290	0	0	0	0	0	
Rentals -Whiting Boathse	31,188	33,000	35,158	35,160	33,000	33,000	
Rentals - Southview Park	50	30	40	40	40	40	
Rentals -Memorial Pk Open	160	300	50	150	150	150	
Rental-Shattuck BoatStall	9,905	9,500	7,015	7,020	7,500	7,500	
Rentals - Doty Park	2,050	1,750	1,488	1,500	1,800	1,800	
Rental - Great Northern	980	800	760	760	800	800	
Rentals-Memorial LG Room	16,083	14,000	16,927	16,930	15,000	15,000	
Rental-Memorial SM Room	150	200	130	200	200	200	
Herb & Dolly Smith Park	190	150	340	340	200	200	
Boat Launch User Fees	17,588	23,500	19,093	19,100	20,000	20,000	
Boat Wash Fees	1,167	1,000	721	1,000	1,000	1,000	
PARKS REVENUE	**113,293**	**121,230**	**116,107**	**118,280**	**116,190**	**116,190**	**(5,040)**

CITY OF NEENAH
2027 OPERATING BUDGET
REVENUE DETAIL

ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
FUND TRANSFERS							
ARPA-One Time Exp	10,369	0	10,022	15,000	0	0	
CIP Projects-Engineering	250,000	250,000	187,500	250,000	250,000	250,000	
Liability Insurance	0	15,000	0	15,000	0	0	
Benefit Accrual Fund	350,000	326,000	225,000	326,000	500,000	500,000	
Information Systems	25,000	0	0	0	0	0	
Sewer Fd Admin	705,070	726,220	544,665	726,220	748,010	748,010	
Storm Water Management	547,640	564,070	423,052	564,070	580,990	580,990	
Cemetery Perp Care	8,000	5,000	3,750	5,000	5,000	5,000	
Dial-A-Ride	8,000	10,000	7,500	10,000	10,000	10,000	
Transfer from Compost	5,000	5,000	3,750	5,000	5,000	5,000	
Industrial Devel Fund	10,000	25,000	7,500	25,000	10,000	10,000	
TIF #11	49,120	50,000	37,500	50,000	175,000	175,000	
Transfer from TIF #12	49,120	50,000	37,500	50,000	100,000	100,000	
TIF #12 Interest	0	1,000	0	1,000	2,000	2,000	
Transfer from TIF #13	49,120	50,000	37,500	50,000	50,000	50,000	
TIF #13 Interest	0	2,000	0	2,000	2,000	2,000	
Transfer from TIF #14	0	50,000	0	0	0	0	
Transfer From TIF # 7	147,360	150,000	112,500	150,000	50,000	50,000	
TIF #8 Administrative Chg	147,360	150,000	112,500	150,000	50,000	50,000	
TIF #8 Interest	194,667	115,000	112,083	140,000	150,000	150,000	
TIF #9 Administrative Chg	122,800	125,000	93,750	125,000	50,000	50,000	
TIF #9 Interest	15,214	12,000	10,306	12,000	14,000	14,000	
TIF # 10	49,120	50,000	37,500	50,000	150,000	150,000	
TIF #10 Interest	0	0	10,425	10,000	14,000	14,000	
Recycling Fund	35,000	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	41,859	40,000	24,743	40,000	40,000	40,000	
CDBG COVID Program	0	0	6,138	6,140	0	0	
Joint Municipal Court	3,916	1,500	1,094	1,500	0	0	
Alliant Energy PILOT Fund	0	400,000	300,000	400,000	300,000	300,000	
Excess TIF Increment	100,000	50,000	37,500	50,000	50,000	50,000	
H2H Admin	0	10,000	7,500	10,000	10,000	10,000	
Developer Land Sales Fund	300,000	275,000	131,250	275,000	175,000	175,000	
Neenah Menasha Fire Rescu	18,102	25,000	0	0	0	0	
FUND TRANSFERS	**3,276,837**	**3,602,790**	**2,575,028**	**3,583,930**	**3,561,000**	**3,561,000**	**(41,790)**
TOTAL REVENUES BEFORE APPLICATION OF FUND BALANCE	**30,805,484**	**31,452,930**	**25,414,241**	**31,421,730**	**31,577,350**	**31,940,710**	**487,780**
UNASSIGNED FUND BALANCE	0	319,000	0	0	0	200,000	
APPLICATION OF FUND BALANCE	**0**	**319,000**	**0**	**0**	**0**	**200,000**	**(119,000)**
TOTAL REVENUES	**30,805,484**	**31,771,930**	**25,414,241**	**31,421,730**	**31,577,350**	**32,140,710**	**368,780**
						Percent Budget Change	**1.16%**

FEES FOR SERVICES SCHEDULE

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
LICENSES				
Liquor				
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 **June 15** 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	----------
Temporary Beverage Operator	$10	Per event	§125.17(4)	Ord. No. 1234
Provisional Beverage Operator	$15	Per license	§125.185	Ord. No. 1234

FEES FOR SERVICES SCHEDULE

This document contains updated fee information through October 27, 2025, Resolution No. 2025-14					
	FEE		**BASIS**	**STATUTE NO.**	**ORD/RES/CODE**
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 Res. No. 2014-10
Escort Service Licenses	$500		Annual – expires 6/30		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		1st 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)

FEES FOR SERVICES SCHEDULE

This document contains updated fee information through October 27, 2025, Resolution No. 2025-14					
	FEE		**BASIS**	**STATUTE NO.**	**ORD/RES/CODE**
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
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

FEES FOR SERVICES SCHEDULE

This document contains updated fee information through October 27, 2025, Resolution No. 2025-14				
	FEE	**BASIS**	**STATUTE NO.**	**ORD/RES/CODE**
Follow-up Inspection Fee (1st)	$100	Annual	§ 98.04	Sec. 4-30 Res. No. 2011-16 Res. No. 2012-35
Follow-up Inspection Fee (2nd)	$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

FEES FOR SERVICES SCHEDULE

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

	FEE		BASIS	STATUTE NO.	ORD/RES/CODE
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
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
PLUMBING					**Plumbing Code**
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, Strom Sewer, or Water Services Lateral: **Residential**	New: $100 Replacement: $50				Ch. 21, Art. V
					Res. No. 2017-04
New/replacement Sanitary Sewer, Strom Sewer, or Water Services Lateral: **Commercial**	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		Ch. 21, Art. V
			Heater is included as part of the plumbing project		Res. No. 2017-04

FEES FOR SERVICES SCHEDULE

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

	FEE	BASIS	STATUTE NO.	ORD/RES/CODE
ELECTRICAL				**Electrical Code**
New Electrical: 1 &2 Family and additions	$50 + $0.03 sq ft all areas	If no square footage available: $30 for all work between $1 and $300 in cost $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		Ch. 21, Art. III Res. No. 2017-04
New Electrical: Multi-family and additions	$50 + $0.05 sq ft all areas	If no square footage available: $30 for all work between $1 and $300 in cost $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		Ch. 21, Art. III Res. No. 2017-04
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: $30 for all work between $1 and $300 in cost $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		Ch. 21, Art. III Res. No. 2017-04
Electrical Service	$50 + $10 per 100 amp			Ch. 21, Art. III Res. No. 2017-04
BUILDING				**Building Code**
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: **Residential**: Accessory Building (small sheds, decks, gazebos)	$30	Over 24” above grade		Ch. 21, Art. II Res. No. 2017-04

FEES FOR SERVICES SCHEDULE

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

	FEE	BASIS	STATUTE NO.	ORD/RES/CODE
New Construction: **Commercial**: 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 If no square footage available, based on project cost: $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)		Ch. 21, Art. II Res. No. 2017-04
Addition and Remodel: Multi-family	$100 + $0.20 per sq ft all areas	Minimum $200 If no square footage available, based on project cost: $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)		Ch. 21, Art. II Res. No. 2017-04
Addition and Remodel: Commercial/Industrial	$100 + $0.20 per sq ft all areas	Minimum $200 If no square footage available, based on project cost: $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)		Ch. 21, Art. II Res. No. 2017-04
Addition and Remodel: Community Facility		Minimum $200 If no square footage available: $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)		Ch. 21, Art. II Res. No. 2017-04
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: $100 for all work up to $2,000 in cost $100 plus $5 per $1,000 for all work over $2,000		Ch. 21, Div. IV Res. No. 2017-04
Multi-family and additions	$50 + $0.05 sq ft all areas	If no square footage available, based on project cost: $100 for all work up to $2,000 in cost $100 plus $5 per $1,000 for all work over $2,000		Ch. 21, Div. IV Res. No. 2017-04

FEES FOR SERVICES SCHEDULE

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

	FEE		BASIS	STATUTE NO.	ORD/RES/CODE
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
Building Inspections Re-inspection Fee	$75				Res. No. 2021-19
Code Enforcement Re-inspection Fees	2nd notice	$50			Res. No. 2021-19
	3rd notice	$100			
	4th notice	$100			
	etc.				
Commercial Plan Review	Building Plan	$125			Ch. 21, Div. II
					Res. No. 2011-17
	HVAC	$125			Ch. 21, Div. II
					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

FEES FOR SERVICES SCHEDULE

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

	FEE	BASIS	STATUTE NO.	ORD/RES/CODE
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
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 450 – Geo or HW (Minimum $30)			Res. No. 2017-04
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		

FEES FOR SERVICES SCHEDULE

This document contains updated fee information through October 27, 2025, Resolution No. 2025-14				
	FEE	**BASIS**	**STATUTE NO.**	**ORD/RES/CODE**
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		
LICENSE RENEWALS				
Heating – Warm Air	$20			
Heating – Hot Water	$20			
Heating – Steam	$20			
PLANNING & ZONING FEES				**Zoning Code**
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		
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

FEES FOR SERVICES SCHEDULE

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

	FEE		BASIS	STATUTE NO.	ORD/RES/CODE
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					
Cat (if spayed or neutered)	$10		Annual		Res. No. 2021-19
Cat (if **not** spayed or neutered)	$15		Annual		Res. No. 2021-19
Dog (if spayed or neutered)	$10		Annual		Res. No. 2021-19
Dog (if **not** 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)

FEES FOR SERVICES SCHEDULE

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

	FEE		BASIS	STATUTE NO.	ORD/RES/CODE
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		Res. No. 2017-05
			Unless Otherwise Noted)		
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 2nd 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					
Fees are established by the Park & Recreation Commission and maintained by the Department					

FEES FOR SERVICES SCHEDULE

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

	FEE		BASIS	STATUTE NO.	ORD/RES/CODE
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 Res. No. 7309
	8-1/2 x 11 - Double Sided	50¢		§19.35(3)(a)	Res. No. 7170
Incident Reports				§19.35(3)(a)	Res. No. 7170
1st 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

FEES FOR SERVICES SCHEDULE

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

	FEE	BASIS	STATUTE NO.	ORD/RES/CODE
AUTOMATED COLLECTION CART FEES				
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
NEW DEVELOPMENT				
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
ENGINEERING DESIGN & INSPECTION (RECONSTRUCTION)				
Street Reconstruction	Hourly Rate Included in Assessment Rate			
Sanitary Sewer and Storm Sewer Repair and Replacement	Charged to Utilities			
GARAGE SERVICES (EQUIPMENT ONLY)				
Equipment rates on files with the Public Works Superintendent				
CITY OF NEENAH GARAGE SERVICES (GENERAL) (LABOR & EQUIPMENT)				
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		

FEES FOR SERVICES SCHEDULE

This document contains updated fee information through October 27, 2025, Resolution No. 2025-14				
	FEE	**BASIS**	**STATUTE NO.**	**ORD/RES/CODE**
GENERAL LABOR ("NON-CITY" WORK)				
	Actual Hourly Rate x 1-1/2 plus 70%			
	Admin., Fringe Benefits, Overhead			
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

FEES FOR SERVICES SCHEDULE

This document contains updated fee information through October 27, 2025, Resolution No. 2025-14								
	FEE		**BASIS**				**STATUTE NO.**	**ORD/RES/CODE**
STREET / RIGHT OF WAY EXCAVATION PERMIT								
Administration Fee	$200.00		Each					Ch. 14, Div. II Res. No. 7309
	2023	**2024**	**2025**	**2026**	**2027**			
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
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
STREET / RIGHT OF WAY EXCAVATION PERMIT – LARGE SCALE PROJECT								
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)								

COMMON COUNCIL

Council President

Dan Steiner

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

	2025 Actual	2026 Budget	2027 Requested	% Increase	2027 Proposed	% Increase
Operating Budget	$ 74,894	$ 69,250	$ 67,560	-2.44%	$ 67,560	-2.44%
No. of Aldermen	9.00	9.00	9.00	0%	9.00	0%

Budget Adjustments

Increases (Decreases) to Expenditures Requested

Mayor Proposed **$ -**

Mayor's Comments:

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CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office:	**Budget:**
City Council	City Council
Program:	**Submitted by:**
General Government	Dan Steiner

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 2027 Budget:

None.

CITY OF NEENAH
OPERATING BUDGET
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
COUNCIL								
COUNCIL OPERATIONS (0101-700)								
0101	Salaries	50,616	50,620	38,500	51,620	50,620	50,620	
0111	Fringes	2,120	2,140	1,628	2,180	2,080	2,080	
0115	Schools/Seminars/Training	1,167	900	0	1,200	1,200	1,200	
0202	Outside Printing	70	50	124	200	150	150	
0206	Advertising & Publication	4,219	8,000	1,936	5,000	5,000	5,000	
0218	Maintenance of Software	97	950	62	100	100	100	
0227	Cellular Telephone	2,141	2,120	1,920	2,120	4,320	4,320	
0233	Other Ser/Televising Mtng	3,580	4,220	2,480	2,500	3,500	3,500	
0236	Outside Services	484	100	856	860	500	500	
0255	IS Services / Internal	10,400	0	0	0	0	0	
0301	Office Supplies	0	100	0	40	40	40	
0333	All Other Supplies	0	50	0	50	50	50	
	OPERATIONS	**74,894**	**69,250**	**47,506**	**65,870**	**67,560**	**67,560**	**(1,690)**
COUNCIL		**74,894**	**69,250**	**47,506**	**65,870**	**67,560**	**67,560**	**(1,690)**
							Percent Budget Change	**-2.44%**

DEPARTMENT OF THE MAYOR

Department Head

Brian Borchardt

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

	2025 Actual	2026 Budget	2027 Requested	% Increase	2027 Proposed	% Increase
Operating Budget	$ 270,843	$ 259,330	$ 258,940	-0.15%	$ 258,940	-0.15%
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
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office: Mayor's Office	**Budget:** Mayor's Office/City Publication
Program: General Government	**Submitted by:** Brian Borchardt

MAYOR'S OFFICE 0201-701

Goals and Responsibilities:

The Mayor serves as the City's chief executive officer; oversees City departments and department heads; proposes the annual Operating Budget and Five-Year Capital Improvement Program; chairs the Common Council and Plan Commission; communicates with Council, staff, and residents; and represents Neenah on community and regional boards.

Activities (Since April 23,2026):

- **Organizational leadership**: Completed department orientations, established regular department-head meetings and individual one-on-ones, clarified communication expectations, and guided the Public Works leadership transition and organizational review.
- **Strategic and financial planning**: Worked with staff on the 2027 Operating Budget and 2027-2031 Capital Improvement Program. Introduced objective project scoring, advanced a formal debt-management policy, and explored grants and partnerships.
- **Tornado response and recovery**: Coordinated with local, county, state, and regional partners; helped oversee debris removal and public communication; and worked with staff on cost documentation, insurance, and FEMA eligibility. Began reviewing the City's emergency response and recovery efforts.
- **Public safety and shared services**: Worked to advance a revised tentative agreement involving Neenah, Menasha, Neenah-Menasha Fire Rescue, and IAFF Local 275. Reviewed public-safety technology, crossing-guard needs, and fire-station safety improvements. The NMFR study was also completed.
- **Infrastructure and City services**: Reviewed street conditions and PASER priorities, South Commercial Street reconstruction, shoreline protection, City facilities, fleet management, garbage collection, cemetery operations, accessibility, and public transportation. Continued working to resolve issues affecting the Freedom subdivisions.
- **Housing and community growth**: Advanced discussions on workforce housing, infill and mixed-use development, downtown and waterfront opportunities, regional growth, boundary agreements, and the Comprehensive Outdoor Recreation Plan. Supported Community Development in beginning updates to Neenah's zoning and sign codes.
- **Communication and engagement**: Helped establish the Communications and Community Outreach Specialist role, expanded the Mayor's Minute, met with residents and community organizations, and represented the City at events and regional meetings. Continued developing the Citizens' Academy and Friends of Neenah concepts.

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office:	**Budget:**
Mayor's Office	Mayor's Office/City Publication
Program:	**Submitted by:**
General Government	Brian Borchardt

2027 Goals and Priorities:

- **Financial sustainability**: Adopt a sustainable operating budget and capital plan while pursuing grants, partnerships, shared services, and operating efficiencies. Develop a three-year operating budget forecast.
- **Public Works leadership and operations**: Complete the leadership transition and a consultant-led organizational study to strengthen service delivery, accountability, and succession planning.
- **Employee compensation**: Work with Finance and Human Resources to develop and begin implementing a phased plan to bring employee salaries to market rates, with a clear timeline and funding strategy.
- **Emergency preparedness**: Complete an after-action review of the tornado response, incorporating feedback from City staff, Council, and residents. Use the findings to identify improvements and assign follow-up responsibilities.
- **Fleet management**: Evaluate City vehicle use, fleet size, replacement schedules, and opportunities to reduce costs.
- **Service delivery**: Assess opportunities for shared services and outsourcing across City operations, considering cost, service quality, reliability, and accountability.
- **Public communication and engagement**: Expand clear and consistent communication through the Mayor's Minute, improved reporting, and dashboards. Advance the Citizens' Academy and Friends of Neenah programs.

Major Increases (Decreases) in 2027 Budget:

Operating expenditures increased by $24,190 year over year, primarily due to restructuring the Assistant position into a Communications and Engagement Specialist, resulting in an increase of $15,650. This increase is offset by a $24,580 decrease in City publications, reflecting the decision to bring newsletter production in-house and distribute it electronically going forward.

Overall, the Mayor's budget decreased by 0.25%, or $390, compared to the prior year.

CITY OF NEENAH
OPERATING BUDGET
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
MAYOR'S OFFICE								
OPERATIONS (0201-701)								
0101	Salaries	134,347	136,120	91,644	134,940	149,750	149,750	
0110	Health Insurance	44,000	38,500	25,680	35,290	38,500	38,500	
0111	Fringes	25,403	25,540	17,195	25,320	27,560	27,560	
0115	Schools/Seminars/Training	263	500	5,000	5,000	4,500	4,500	
0123	Auto Allowance	450	450	650	950	2,400	2,400	
0202	Outside Printing	330	350	273	350	350	350	
0203	Postage	214	200	67	200	220	220	
0207	Dues & Memberships	9,155	9,500	9,603	9,800	9,800	9,800	
0218	Maintenance of Software	445	110	67	110	110	110	
0227	Cellular Telephone	568	480	645	650	1,650	1,650	
0236	Outside Services	1,235	2,000	1,173	2,000	2,000	2,000	
0254	Printer / Copies	75	0	0	0	0	0	
0255	IS Services / Internal	11,800	0	0	0	0	0	
0261	Misc Expenditures	449	700	440	700	700	700	
0262	Public Relations	201	500	467	600	700	700	
0301	Office Supplies	53	200	197	200	200	200	
0308	Books and Periodicals	0	50	0	0	0	0	
0344	Small Equipment	0	50	0	0	1,500	1,500	
0531	Community Contribution	1,747	2,000	1,650	2,000	2,000	2,000	
	OPERATIONS	**230,735**	**217,250**	**154,751**	**218,110**	**241,940**	**241,940**	**24,690**
CITY COMMUNICATIONS (0202-701)								
0115	Schools/Seminars/Training	0	0	0	0	1,500	1,500	
0202	Outside Printing	29,031	30,900	13,797	13,800	6,000	6,000	
0203	Postage	11,077	11,180	5,884	9,000	5,000	5,000	
0344	Small Equipment	0	0	0	0	4,500	4,500	
	CITY COMMUNICATIONS	**40,108**	**42,080**	**19,681**	**22,800**	**17,000**	**17,000**	**(25,080)**
MAYOR'S OFFICE		**270,843**	**259,330**	**174,432**	**240,910**	**258,940**	**258,940**	**(390)**
							Percent Budget Change	**-0.15%**

CITY OF NEENAH
REQUEST FOR 2027 OPERATING
BUDGET SUPPLEMENTARY DETAIL
SHEET FOR STAFFING AND SALARIES

Department/Office:
Mayor
Program:
General Government

	STAFFING					
	Current Budget		**Requested Budget**		**Proposed Budget**	
POSITION TITLE	**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 & Engagement Specialist	9	1.00	9	1.00	9	1.00
OTHER COMPENSATION						
Accrued Wages	-		-		-	
TOTAL	XXX	2.00	XXX	2.00	XXX	2.00

DEPARTMENT OF FINANCE

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

	2025 Actual	2026 Budget	2027 Requested	% Increase	2027 Proposed	% Increase
Operating Budget	$ 1,418,630	$ 1,182,490	$ 1,207,840	2.14%	$ 1,207,840	2.14%
No. of Employees (FTE)	7.34	7.34	7.34	0.00%	7.34	0.00%

Budget Adjustments

Increases (Decreases) to Expenditures Requested

Mayor Proposed **$ -**

Mayor's Comments:

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CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

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

Goals/Responsibilities:

The Finance department is responsible for directing and managing the City's fiscal programs and fulfilling all statutory Controllership 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
2027 OPERATING BUDGET
PROGRAM COMMENTS

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

2026 Accomplishments:

- Successfully developed and implemented the FY 2026 operating and capital budgets totaling $81.7 million, meeting all statutory and internal deadlines
- Managed the issuance of $16,665,000 in tax exempt G.O. Promissory Notes at a True Interest Cost (TIC) of 3.83% and $2,725,000 in taxable G.O. Promissory Notes at a TIC of 4.77% to fund the 2026 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 2025 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 42nd consecutive year, recognizing the City's commitment to transparency and financial accountability.
- Developed robust internal financial forecasting models to improve communication of data and reduce costs for similar outside services.
- Effectively navigated a fluctuating interest rate environment to maximize investment returns, minimize banking fees, and streamline the City's banking structure..
- Created a Debt Management and Utility Rate Review Policy
- Successfully generated and collected on 10,000 tax bills using the newly implemented tax software, Ascent.
- Continued implementation of Governmental Accounting Standards Board (GASB) pronouncements as they become effective.
- 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, 3,500 debit card payments, 3,700 ACH transactions, 9,500 online utility payments, 10,000 property tax bills, and 50,000 utility service invoices.

2027 Goals/Plans:

- 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 software solutions that interface with Central Square to streamline the budget, investment and debt processes and enhance overall efficiency.
- Continue to expand and update departmental procedure manuals to ensure staff consistency, training, and continuity.
- Continue to collaborate with area financial institutions for a seamless tax collection using a new system

Major Increases (Decreases) in 2027 Budget:

Finance Operations:
Overall Finance Operations expenses have increased by 2.7% compared to the 2026 budget. This is primarily attributed to the budgeted increase for wages and fringe costs.

Risk Management:
Insurance costs have increased by $3,030, reflecting the projected 2.61% rate increase from Cities and Villages Mutual Insurance Company (CVMIC) for 2027. An additional $5,000 increase is due to a higher budgeted transfer to the Liability Insurance Fund to ensure adequate coverage for any potential legal matters.

CITY OF NEENAH
OPERATING BUDGET
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
FINANCE OPERATIONS/CAP. OUTLAY								
OPERATIONS (0501-703)								
0101	Salaries	423,520	433,140	315,050	443,930	449,670	449,670	
0103	Temporary Wages	0	3,000	0	0	3,000	3,000	
0110	Health Insurance	122,060	94,460	70,830	94,460	94,710	94,710	
0111	Fringes	76,248	76,350	55,152	78,250	78,200	78,200	
0115	Training	8,213	7,800	4,848	9,300	8,200	8,200	
0123	Auto Allowance	18	0	13	20	0	0	
0202	Outside Printing	4,157	3,350	539	4,100	4,150	4,150	
0203	Postage	8,097	8,500	1,822	8,100	8,500	8,500	
0205	Debit Card Charges	9,264	9,000	6,856	9,300	9,750	9,750	
0207	Dues & Memberships	884	1,600	1,185	1,190	1,000	1,000	
0210	Maintenance of Hardware	1,847	1,500	1,341	1,500	1,500	1,500	
0212	Maint of Office Equipment	0	680	0	680	680	680	
0218	Maint of Software	425	1,000	0	0	0	0	
0227	Cellular Telephone	480	480	360	480	480	480	
0254	Printer / Copies	2,530	0	0	0	0	0	
0255	IS Services / Internal	37,300	0	0	0	0	0	
0301	Office Supplies	705	1,500	433	750	1,000	1,000	
0303	Computer Oper Supplies	0	0	225	230	0	0	
0308	Books and Periodicals	409	50	0	0	0	0	
0333	All Other Supplies	327	250	203	250	250	250	
0343	Small Program Packages	0	0	16	20	0	0	
0344	Small Equipment	183	1,500	230	230	500	500	
0347	Small Computer Hardware	97	0	0	0	0	0	
	FINANCE OPERATIONS	**696,764**	**644,160**	**459,103**	**652,790**	**661,590**	**661,590**	**17,430**
							Percent Budget Change	**2.71%**
ANNUAL FINANCIAL AUDIT/GASB #34 Impl (0505-703)								
0232	Accounting & Auditing	55,414	58,240	49,954	58,240	54,170	54,170	
	ANNUAL FINANCIAL AUDIT	**55,414**	**58,240**	**49,954**	**58,240**	**54,170**	**54,170**	**(4,070)**
							Percent Budget Change	**-6.99%**
RISK MANAGEMENT (0507-703)								
0239	Misc Insurance	1,230	1,740	1,278	1,280	1,380	1,380	
0244	Pollution Insurance	7,662	7,330	8,454	8,460	8,960	8,960	
0245	Property Insurance	73,219	86,210	78,761	78,770	82,700	82,700	
0246	Liability Insurance	80,205	86,200	82,616	82,620	85,930	85,930	
0247	Auto Insurance	55,945	55,650	55,614	55,620	61,180	61,180	
0248	Boiler:Machine Insurance	4,801	5,660	5,301	5,310	5,670	5,670	
0271	Self-Insured Direct Costs	120,000	65,000	48,750	65,000	70,000	70,000	
	RISK MANAGEMENT	**343,062**	**307,790**	**280,774**	**297,060**	**315,820**	**315,820**	**8,030**
							Percent Budget Change	**2.61%**
PROPERTY DAMAGE (0509-703)								
0721	Police	12,399	0	0	5,000	0	0	
0737	Public Works	0	0	3,298	4,000	0	0	
0799	Undesignated	0	10,000	0	0	10,000	10,000	
	PROPERTY DAMAGE	**12,399**	**10,000**	**3,298**	**9,000**	**10,000**	**10,000**	**0**
							Percent Budget Change	**0.00%**

CITY OF NEENAH
OPERATING BUDGET
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
CENTRAL SERVICES (0515-703)								
0203	Postage	2,033	1,000	(2,475)	1,800	1,800	1,800	
0207	Dues & Memberships	610	730	649	650	700	700	
0212	Maint of Office Equipment	0	500	3	50	300	300	
0236	Outside Services	5,060	5,520	3,360	5,120	5,120	5,120	
0252	Rental of Equipment	2,551	2,560	2,789	2,790	2,790	2,790	
0301	Office Supplies	3,210	5,000	2,231	4,400	4,500	4,500	
	CENTRAL SERVICES	**13,464**	**15,310**	**6,557**	**14,810**	**15,210**	**15,210**	**(100)**
							Percent Budget Change	**-0.65%**
UTILITY BILLING (0525-703)								
0101	Salaries	103,100	50,420	37,815	50,420	52,190	52,190	
0110	Health Insurance	31,860	11,020	8,280	11,020	10,990	10,990	
0111	Fringes	18,560	8,890	6,668	8,890	9,070	9,070	
0115	Training	700	0	0	700	700	700	
0202	Outside Printing	342	0	0	0	0	0	
0203	Postage	34,058	0	0	0	0	0	
0205	Debit Card Charges	8,573	9,000	6,198	8,900	9,000	9,000	
0236	Outside Services	12,354	4,000	3,109	4,170	4,200	4,200	
0255	IS Services / Internal	13,000	0	0	0	0	0	
0347	Small Computer Hardware	3,300	0	0	0	0	0	
	UTILITY BILLING	**225,847**	**83,330**	**62,070**	**84,100**	**86,150**	**86,150**	**2,820**
							Percent Budget Change	**3.38%**
WATER UTILITY (0526-703)								
0101	Salaries	47,800	45,070	33,802	45,070	46,520	46,520	
0110	Health Insurance	14,770	9,850	7,380	9,850	9,800	9,800	
0111	Fringes	8,610	7,940	5,955	7,940	8,080	8,080	
0115	Training	500	800	0	500	500	500	
	WATER UTILITY	**71,680**	**63,660**	**47,137**	**63,360**	**64,900**	**64,900**	**1,240**
							Percent Budget Change	**1.95%**
FINANCE		**1,418,630**	**1,182,490**	**908,893**	**1,179,360**	**1,207,840**	**1,207,840**	**25,350**
							Percent Budget Change	**2.14%**

CITY OF NEENAH
REQUEST FOR 2027 OPERATING
BUDGET SUPPLEMENTARY DETAIL
SHEET FOR STAFFING AND SALARIES

Department/Office:
Finance
Program:
General Government

	STAFFING					
	Current Budget		Requested Budget		Proposed Budget	
POSITION TITLE	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
Cashier	6	1.00	6	1.00	6	1.00
Subtotal		6.00		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	6	0.67
TOTAL	XXX	7.34	XXX	7.34	XXX	7.34

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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

	2025 Actual	2026 Budget	2027 Requested	% Increase	2027 Proposed	% Increase
Operating Budget	$ 291,820	$ 273,680	$ 283,710	3.66%	$ 283,710	3.66%
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
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office: Department of Legal and Administrative Services (DOLAS)/City Attorney	**Budget:** City Attorney/ External Legal Services/ADA Compliance
Program: General Government	**Submitted by:** 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, now including the Public Services & Safety Committee. 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, development agreements, easements and conveyances. 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.

2026 Accomplishments:

- Met with department heads, aldermen and other key figures.
- Attended the Municipal Attorneys' Institute conference of the League of Wisconsin Municipalities in Madison, WI.
- Negotiated further terms of several property acquisition transactions, development agreements and TID establishments.
- Continued to defend the City against claims by the residents and others over various matters/properties.
- 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 municipal & circuit court nuisance and other 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.
- Assisted in various submissions to DNR for Arrowhead approvals.
- Coordinated above with outside counsel, Bill Scott and Dir. Kelly Nieforth for navigation of process through Department of Natural Resources.
- Defend eminent domain (just compensation) suit for 105 W. Winneconne
- Initiated, coordinated and oversaw Judicial Review and Declaratory Action suit against DNR for its failure to approve various requests submitted.
- Drafted and negotiated Alta Alley License Agreement.
- Drafted and negotiated sale of blighted and contaminated parcel to Cranky Pat's for its parking expansion.
- Drafted and oversaw passage of City's new e-bile/e-scooter ordinance.
- Revised further polices for use of AI technology.
- Conduct on-going & final negotiations with fire union to secure a tentative labor agreement, even as it's on-going.
- Assisted various departments and HR with negotiation and resolution of various employee matters, including terminations.

2027 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 appealable violations contemplated by the Code.
- Assist & oversee revisions to and passage of new Zoning & Sign Code ordinances.
- Attend and participate in one or two major, municipal educational conferences.
- Assist in defense of litigation filed against the City.

CITY OF NEENAH
OPERATING BUDGET
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
CITY ATTORNEY								
CITY ATTORNEY OPERATION (0901-705)								
0101	Salaries	181,551	188,230	133,066	190,030	194,820	194,820	
0110	Health Insurance	44,000	38,500	28,890	38,500	38,500	38,500	
0111	Fringes	32,214	32,920	23,272	33,230	33,610	33,610	
0115	Schools/Seminars/Training	2,691	3,000	2,125	2,500	3,500	3,500	
0123	Auto Allowance	0	200	0	100	200	200	
0202	Outside Printing	0	130	119	200	100	100	
0203	Postage	125	200	54	100	200	200	
0207	Dues & Memberships	2,086	2,000	1,426	2,000	2,000	2,000	
0218	Maint of Software	180	200	180	180	180	180	
0227	Cellular Telephone	737	750	580	950	1,000	1,000	
0254	Printer / Copies	464	0	0	0	0	0	
0255	IS Services / Internal	12,400	0	0	0	0	0	
0261	Misc Expenditures	51	100	468	500	500	500	
0301	Office Supplies	746	750	158	500	600	600	
0308	Books and Periodicals	4,866	6,000	4,700	6,000	6,000	6,000	
0344	Small Equipment	0	700	95	500	500	500	
	CITY ATTORNEY OPERATIONS	**282,111**	**273,680**	**195,133**	**275,290**	**281,710**	**281,710**	**8,030**
							Percent Budget Change	**2.93%**
EXTERNAL LEGAL SERVICES (0905-705)								
0238	Professional Services	9,709	0	1,348	2,000	2,000	2,000	
	PROSECUTION/EXTERNAL LEGAL SERVICES	**9,709**	**0**	**1,348**	**2,000**	**2,000**	**2,000**	**2,000**
							Percent Budget Change	**0.00%**
CITY ATTORNEY		**291,820**	**273,680**	**196,481**	**277,290**	**283,710**	**283,710**	**10,030**
							Percent Budget Change	**3.66%**

CITY OF NEENAH
REQUEST FOR 2027 OPERATING
BUDGET SUPPLEMENTARY DETAIL
SHEET FOR STAFFING AND SALARIES

Department/Office:
City Attorney
Program:
General Government

	STAFFING					
	Current Budget		Requested Budget		Proposed Budget	
	Grade/Monthly		Grade/Monthly		Grade/Monthly	
POSITION TITLE	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	1.00	8	1.00	8	1.00
Subtotal		2.00		2.00		2.00
TOTAL	XXX	2.00	XXX	2.00	XXX	2.00

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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

	2025 Actual	2026 Budget	2027 Requested	% Increase	2027 Proposed	% Increase
Operating Budget	$ 272,250	$ 318,960	$ 277,960	-12.85%	$ 277,960	-12.85%
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
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office: Department of Legal and Administrative Services (DOLAS)/City Clerk	**Budget:** City Clerk/ Elections/Board of Review
Program: General Government	**Submitted by:** 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 the correctness of the assessment roll and conduct the annual Board of Review.

2026 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 statue and assigned by ordinance.
- Administer three elections: Spring Election, Partisan Primary, and General Election.
- 2026 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.

2027 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 statue and assigned by ordinance.
- Administer two elections: Spring Primary and Spring Election.
- 2027 Board of Review.
- Review and update ordinances pertaining to the Clerk's Office appropriately.
- Continue 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 2027 Budget:

City Clerk.

- None.

Elections

- The overall election budget decreased due to two elections in 2027 versus four in 2026.

Board of Review

- 2027 is anticipated to be a revaluation assessment year, the Board of Review budget has increased to cover the revaluation charges.

CITY OF NEENAH
OPERATING BUDGET
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
CITY CLERK								
CITY CLERK OPERATIONS (0915-705)								
0101	Salaries	135,027	141,060	100,482	141,050	144,600	144,600	
0103	Temporary Wages	1,431	6,000	390	1,000	6,000	6,000	
0110	Health Insurance	44,000	38,500	28,890	38,500	38,500	38,500	
0111	Fringes	24,844	25,340	17,381	24,480	25,630	25,630	
0115	Schools/Seminars/Training	593	2,500	728	1,200	2,000	2,000	
0123	Auto Allowance	0	100	0	0	0	0	
0202	Outside Printing	0	1,000	43	200	500	500	
0203	Postage	162	1,000	409	600	1,000	1,000	
0207	Dues & Memberships	90	1,000	235	500	750	750	
0212	Maint of Office Equipment	0	100	0	0	100	100	
0227	Cellular Telephone	369	1,000	290	480	450	450	
0236	Outside Services	3,416	5,000	1,042	3,000	5,000	5,000	
0254	Printer / Copies	1,615	0	0	0	0	0	
0255	IS Services / Internal	15,000	0	0	0	0	0	
0301	Office Supplies	498	1,000	562	700	1,000	1,000	
0308	Books and Periodicals	367	600	240	500	500	500	
0318	Maps and Records	1,140	600	540	540	600	600	
0333	All Other Supplies	0	200	0	0	1,000	1,000	
0344	Small Equipment	0	250	0	150	500	500	
0347	Small Computer Hardware	304	0	0	0	0	0	
	CITY CLERK OPERATIONS	**228,856**	**225,250**	**151,232**	**212,900**	**228,130**	**228,130**	**2,880**
ELECTIONS (0916-705)								
0103	Temporary Wages	21,127	52,200	27,508	52,200	23,000	23,000	
0111	Fringes	880	2,210	1,165	2,210	940	940	
0202	Outside Printing	2,835	2,000	1,538	2,000	3,000	3,000	
0203	Postage	5,182	16,000	9,352	16,000	5,500	5,500	
0206	Advertising & Publication	212	500	122	500	750	750	
0212	Maint of Office Equipment	6,469	5,500	4,664	5,500	6,500	6,500	
0236	Outside Services	4,056	8,000	6,648	8,000	4,000	4,000	
0301	Office Supplies	583	1,000	493	1,000	1,000	1,000	
0333	All Other Supplies	803	1,000	622	1,000	1,000	1,000	
0342	Tech Service Supplies	0	3,000	0	3,000	0	0	
0344	Small Equipment	0	500	78	500	500	500	
	ELECTIONS	**42,147**	**91,910**	**52,190**	**91,910**	**46,190**	**46,190**	**(45,720)**
BOARD OF REVIEW (0917-705)								
0103	Temporary Wages	850	1,100	700	700	2,200	2,200	
0111	Fringes	15	20	13	20	40	40	
0115	Schools/Seminars/Training	125	150	205	210	300	300	
0203	Postage	0	30	0	0	100	100	
0206	Advertising & Publication	223	250	268	270	500	500	
0236	Outside Services	34	200	0	0	400	400	
0333	All Other Supplies	0	50	0	0	100	100	
	BOARD OF REVIEW	**1,247**	**1,800**	**1,186**	**1,200**	**3,640**	**3,640**	**1,840**
CITY CLERK		**272,250**	**318,960**	**204,608**	**306,010**	**277,960**	**277,960**	**(41,000)**
							Percent Budget Change	**-12.85%**

CITY OF NEENAH
REQUEST FOR 2027 OPERATING
BUDGET SUPPLEMENTARY DETAIL
SHEET FOR STAFFING AND SALARIES

Department/Office:
City Clerk
Program:
General Government

	STAFFING					
	Current Budget		**Requested Budget**		**Proposed Budget**	
	Grade/Monthly		**Grade/Monthly**		**Grade/Monthly**	
POSITION TITLE	**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	1.00	6	1.00	6	1.00
Subtotal		2.00		2.00		2.00
TOTAL	XXX	2.00	XXX	2.00	XXX	2.00

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DEPARTMENT OF HUMAN RESOURCES AND SAFETY

Department Head

Heather Barber

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

	2025 Actual	2026 Budget	2027 Requested	% Increase	2027 Proposed	% Increase
Operating Budget	$ 368,857	$ 407,960	$ 408,660	0.17%	$ 408,660	0.17%
No. of Employees (FTE)	2.60	2.80	2.80	0.00%	2.80	0.00%

Budget Adjustments

Increases (Decreases) to Expenditures Requested

Mayor Proposed **$ -**

Mayor's Comments:

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CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office: Human Resources and Safety	**Budget:** Human Resources and Safety
Program: General Government	**Submitted by:** Heather Barber

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.

2026 Accomplishments:
- Conducted complete review of health insurance programs – selected new health insurance broker to implement new strategies to contain costs and provide competitive benefits to employees.
- Conducted complete review of employee compensation and recommended key areas needing adjustment to remain competitive and fair. Facilitated market review.
- Revamped employee performance review system, exemplary performance awards, and service recognition.
- Participated in negotiations with NMFR.
- Partnered with multiple departments to recruit and onboard personnel for key vacancies, including the Director of Public Works.
- Updated employee handbook and benefits guide.
- Participated in EOC for tornado response.
- Completed mandatory regulatory reporting to various state and federal agencies.
- Delivered training to supervisors and staff.
- 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.

2027 Goals/Plans:

Implement new health insurance strategies based on review completed in 2027. Begin multi-year process of making adjustments to correct compensation issues identified in 2026. Continue to train Deputy Director as backup for HR Director functions.

Major Increases (Decreases) in 2027 Budget:

None.

CITY OF NEENAH
OPERATING BUDGET
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
HUMAN RESOURCES & SAFETY								
OPERATIONS (1001-707)								
0101	Salaries	222,206	238,530	167,032	231,240	247,150	247,150	
0103	Temporary Wages	20,411	0	8,489	8,490	0	0	
0110	Health Insurance	33,000	57,750	43,290	57,750	57,750	57,750	
0111	Fringes	41,391	42,250	31,089	42,460	43,160	43,160	
0115	Schools/Seminars/Training	4,100	4,000	1,787	3,500	4,000	4,000	
0123	Auto Allowance	210	500	80	300	500	500	
0203	Postage	31	400	11	200	400	400	
0206	Advertising & Publication	0	3,000	0	2,000	3,000	3,000	
0207	Dues & Memberships	783	1,000	210	1,000	1,000	1,000	
0227	Cellular Telephone	939	900	1,177	1,300	1,070	1,070	
0236	Outside Services	9,149	35,000	15,805	35,000	26,000	26,000	
0254	Printer / Copies	1,793	0	0	0	0	0	
0255	IS Services / Internal	18,000	0	0	0	0	0	
0264	Drug & Alcohol Testing	2,215	3,000	1,962	3,000	3,000	3,000	
0265	EE Safety Compliance Acct	4,187	5,500	2,656	5,500	5,500	5,500	
0301	Office Supplies	927	1,000	194	800	1,000	1,000	
0302	Inhouse Printing	0	30	0	30	30	30	
0303	Computer Oper Supplies	0	50	0	50	50	50	
0308	Books and Periodicals	0	50	0	50	50	50	
0347	Small Computer Hardware	154	0	0	0	0	0	
	OPERATIONS	**359,496**	**392,960**	**273,782**	**392,670**	**393,660**	**393,660**	**700**
						Percent Budget Change		**0.18%**
CULTURE & RECOGNITION (1002-707)								
0236	Outside Services	9,361	15,000	4,796	15,000	15,000	15,000	
	CULTURE & RECOGNITION	**9,361**	**15,000**	**4,796**	**15,000**	**15,000**	**15,000**	**0**
HUMAN RESOURCES & SAFETY		**368,857**	**407,960**	**278,578**	**407,670**	**408,660**	**408,660**	**700**
						Percent Budget Change		**0.17%**

CITY OF NEENAH
REQUEST FOR 2027 OPERATING
BUDGET SUPPLEMENTARY DETAIL
SHEET FOR STAFFING AND SALARIES

Department/Office:
Human Resources & Safety
Program:
General Government

	STAFFING					
	Current Budget		**Requested Budget**		**Proposed Budget**	
	Grade/Monthly		**Grade/Monthly**		**Grade/Monthly**	
POSITION TITLE	**Sal./Hr. Rate**	**No.**	**Sal./Hr. Rate**	**No.**	**Sal./Hr. Rate**	**No.**
FULL TIME						
Director	19	1.00	19	1.00	19	1.00
Deputy Director	11	1.00	11	1.00	11	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

	2025 * Actual *	2026 Budget	2027 Requested	% Increase	2027 Proposed	% Increase
Operating Budget	$ -	$ 820,910	$ 796,570	-2.97%	$ 796,570	-2.97%
No. of Employees (FTE)	5	5	5	0%	5	0%

** The 2025 actual 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:

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CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office: Information Systems	**Budget:** Information Systems
Program: General Government	**Submitted by:** Matthew Schroeder

Goals/Responsibilities:

Coordinate systems development, implementation and operation of the City's automated information systems including audio/video. 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.

2026 Accomplishments:

- System Security
  - Implemented new password management system, UPS management system, and IT documentation system.
  - Implemented multiple new security measures to comply with additional CJIS regulations.
  - Implemented a new system to help evaluate and document our alignment with the CIS Critical Security Controls.
  - Successfully completed IT security audits for financials, CJIS, and PCI compliance.
  - Started work on improving and updating our business continuity and disaster recovery plans. Work will continue into 2027.
  - 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
  - Started the migration of Central Square Naviline ERP system to their cloud hosted version.
  - Eliminated many custom applications and processes on both iSeries and Lotus Notes platforms in support of migrating to the Central Square cloud and decommissioning of the iSeries on-premises hardware.
  - Assisted Clerks office with implementation of a new meetings platform.
- Infrastructure and Devices
  - Completed replacement of remaining end-of-life door controllers and several cameras.
  - Installed a new air conditioning system for the Police Department's IT closet.
  - Replaced primary firewalls and reorganized network traffic to increase reliability and security.
  - Replaced about half of end of serviceable life UPS units.
  - Replaced approximately 15% of end user devices (laptops, desktops, tablets, smartphones, etc).
  - Implemented Teams Room conferencing devices at each fire station and in Council Chambers and the Hauser room.
  - Completed fiber acquisition of unused fiber owned by the Neenah Joint School District. Replaced fiber to Fire Station 32 with a buried route. Moved fiber path into Fire Station 31 to support the remodel. Added fiber to out-buildings at Fire Station 31. Performed an audit of existing fiber and created an improvement plan.
  - Replaced leased print devices with new devices. Added follow-me printing and driver management software.
  - Replaced all servers and storage devices at the primary and disaster recover data centers. Replaced primary virtualization software to reduce costs and update systems.
  - Started the process of implementing a new phone system for all departments.
- Customer Service
  - Assisted Public Works with finishing implementation of a new fleet management system.
  - Assisted Fire and Public Works Departments with the Fire Station 31 remodel project.
  - Assisted Police Department with new equipment to improve the parking enforcement system.
  - Assisted Parks and Recreation Department with planning technology improvements in conjunction with the Kimberly Point Lighthouse remodel.
  - Assisted Parks and Recreation Department with starting the implementation of a new recreation management system.
  - Assisted all departments with implementation of a new online forms system.
  - Assisted Clerks, Police, and Fire departments with implementation of a new open records request management system.
  - Implemented new self-help options for end users to improve support.
  - Continued to provide support for all city staff and worked with departments on several smaller projects.
- Miscellaneous
  - Supported the transition from US Cellular to T-Mobile.
  - Created a backup cellular connectivity kit in response to the 2026 tornado, to bring Fire Station 36 back online.
  - Implemented new support call and on-call procedures to improve support to end users.
  - Successfully completed a reorganization of duties in conjunction with the retirement of a long-time staff member. Hired a new Helpdesk and PC Technician staff member.
  - Implemented a new AI policy.

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office: Information Systems	**Budget:** Information Systems
Program: Internal Service	**Submitted by:** Matthew Schroeder

2027 Goals/Plans:

- System Security
  - Implement several new security systems, including an identity management platform, intrusion detection system, and advanced disaster recovery systems.
  - Continue to improve disaster recovery plans, business continuity plans, and systems documentation.
  - Review and implement additional security measures to ensure compliance with new CJIS regulations by October.
  - 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
  - Analyze existing ERP platform and systems and research alternative solutions. Work with all departments to plan a course of action for potentially replacing all, or portions of, our existing ERP system.
  - Complete migration of Central Square Naviline platform to their cloud hosted version.
  - Complete the decommissioning of the Lotus Notes and on-premises IBM iSeries platform.
  - Evaluate website providers and implement a new website redesign with a possible platform change. Fix remaining ADA issues on the website prior to required compliance in April 2028.
- Infrastructure and Devices
  - Replace aging endpoints for several users. Currently estimating 20% of endpoints.
  - Replace remaining Airtame conference devices with Teams Room devices.
  - Add backup firewalls to Police and Fire Station 31 to support redundant connections to keep our systems online.
  - 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 and lift stations. Implement planned fixes found during fiber audit.
  - Rewire the Police Department network cabling to support increase reliability of device connections.
- Customer Service
  - Implement new equipment at Cecil Street Garage to improve security of that facility.
  - Assist Community Development Department with planning for a CAMA system replacement in 2028.
  - Assist Parks and Recreation Department with the completion of a new recreation management system.
  - Assist the Mayor's office with implementing a resident notification system for increasing our reach to residents.
  - Assist Public Works with updates to the Council Chambers.
  - Continue to 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.

Major Increases (Decreases) in 2027 Budget:

Reminder
Beginning in 2026, the IS Department transitioned from operating as an internal service fund to being part of the General Fund. As a result, departments within the General Fund will no longer be charged for IS services. Only Utilities, Fleet, Municipal Court, and Neenah-Menasha Fire Rescue will continue to receive an IS services charge.

Salaries/Health Insurance/Fringes:
Overall decrease due to retirement and responsibility reorganization.

New Multi-State Information Sharing and Analysis Center (MS-ISAC) Membership Fee:
Due to the Department of Homeland Security cutting federal funding support for the MS-ISAC in late 2025, there is a new membership fee for state, local, tribal, and territorial (SLTT) government entities. The MS-ISAC, along with the Center for Internet Security (CIS), provide several benefits, including no-cost and low-cost cybersecurity services that are critical to our department's ability to deliver a secure computing environment affordably. 2027 membership fee is estimated at $3,500 (0207 budget).

Redundant Connections:
Increased Cellular budget (0227) to support a backup cellular modem. Increased Internet Access Services budget (0263) to support additional redundant connections at Police and Fire Station 31.

Minor changes of note:
Decrease to Maintenance of Hardware budget (0210) due to eliminating hardware on extended support plans. Increased Rental (0251) due to expected increase in pole rental fees for additional fiber. Increased Printer budget (0254) due to expected increase for new device leases. Decreased to Computer Software Capital Outlay (8114) due to software being budgeted from other accounts.

CITY OF NEENAH
OPERATING BUDGET
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
INFORMATION SYSTEMS								
OPERATIONS (1701-708)								
0101	Salaries	0	432,610	294,937	409,380	412,060	412,060	
0110	Health Insurance	0	96,250	72,180	96,250	96,250	96,250	
0111	Fringes	0	76,130	51,903	72,040	71,960	71,960	
0115	Schools/Seminars/Training	0	7,500	1,450	2,600	7,500	7,500	
0123	Auto Allowance	0	450	235	300	450	450	
0203	Postage	0	50	0	50	50	50	
0207	Dues & Memberships	0	2,300	150	2,150	5,700	5,700	
0210	Maint of Hardware	0	15,000	17,610	17,610	12,000	12,000	
0218	Maint of Software	0	29,100	17,783	26,000	29,000	29,000	
0227	Cellular Telephone	0	2,000	697	1,550	2,500	2,500	
0235	Outside Software Services	0	15,000	10,364	13,100	15,000	15,000	
0236	Outside Services	0	18,000	4,296	10,000	18,000	18,000	
0251	Rental	0	5,000	4,082	4,600	7,000	7,000	
0254	Printer / Copies	0	35,000	6,514	16,000	40,000	40,000	
0263	Internet Access Services	0	14,500	1,377	14,700	17,000	17,000	
0301	Office Supplies	0	1,000	567	800	1,000	1,000	
0347	Small Computer Hardware	0	30,000	12,673	25,000	30,000	30,000	
	OPERATIONS	**0**	**779,890**	**496,818**	**712,130**	**765,470**	**765,470**	**(14,420)**
TRAINING/REDUNDANT DATA (1710-708)								
0214	Maintenance of Buildings	0	3,500	45	500	3,000	3,000	
0222	Electricity	0	4,800	1,548	2,500	4,500	4,500	
0223	Natural Gas	0	2,000	703	1,300	2,000	2,000	
0224	Water & Sewer	0	330	210	1,000	660	660	
0225	Commercial Dumpster	0	50	30	350	200	200	
0226	Storm Water	0	340	246	700	740	740	
	TRAINING/REDUNDANT DATA	**0**	**11,020**	**2,782**	**6,350**	**11,100**	**11,100**	**80**
CAPITAL OUTLAY (1781-708)								
8114	Computer Software Outlay	0	10,000	0	0	0	0	
8115	Computer Hardware Outlay	0	20,000	7,378	14,000	20,000	20,000	
	CAPITAL OUTLAY	**0**	**30,000**	**7,378**	**14,000**	**20,000**	**20,000**	**(10,000)**
INFORMATION SYSTEMS		**0**	**820,910**	**506,978**	**732,480**	**796,570**	**796,570**	**(24,340)**
							Percent Budget Change	**0.00%**

CITY OF NEENAH
REQUEST FOR 2027 OPERATING
BUDGET SUPPLEMENTARY DETAIL
SHEET FOR STAFFING AND SALARIES

Department/Office:
Information Systems
Program:
Internal Service

	STAFFING					
	Current Budget		Requested Budget		Proposed Budget	
POSITION TITLE	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
Systems Developer	12	1.00	12	1.00	12	1.00
Systems Administrator	10	1.00	10	1.00	10	1.00
Help Desk-Computer Technician	8	1.00	8	1.00	8	1.00
Subtotal		5.00		5.00		5.00
TOTAL	XXX	6.00	XXX	5.00	XXX	5.00

MUNICIPAL ADMINISTRATION BUILDING

Interim Department Head

Mark Rohloff

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

	2025 Actual	2026 Budget	2027 Requested	% Increase	2027 Proposed	% Increase
Operating Budget	$ 361,526	$ 366,330	$ 364,660	-0.46%	$ 364,660	-0.46%
No. of Employees (FTE) *	1.85	1.85	1.85	0%	1.85	0%

* *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

Mayor Proposed **$ -**

Mayor's Comments:

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CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office: Public Works	**Budget:** Municipal Building Operations
Program: General Government	**Submitted by:** Mark Rohloff

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.

2026 Accomplishments:
- Completed HVAC system upgrade for the first floor and basement. This completes the conversion from pneumatic controls to electronic controls, which provides more consistent temperature control and allows for remote access to building systems for alerts and diagnostics.
- Completed the window and entry door replacement.
- Conducted space needs analysis to evaluate building layout options to address current staffing levels, security, customer access, and interdepartmental coordination.
- Continued arrangements to record Common Council meetings.

2027 Goals/Plans:
- Continue addressing handicapped accessibility issues.
- Complete projects identified in the capital improvement program. The main project request is to address ADA access in the Council Chambers and update electronic displays.

Major Increases (Decreases) in 2027 Adopted Budget: None

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.

2026 Accomplishments:
- Facility was under construction.

2027 Goals/Plans:
- Maintain facility.
- Continue to coordinate maintenance of Training Center with Information Systems and Neenah-Menasha Fire Rescue.

Major Increases (Decreases) in 2027 Budget: None.

Monument Maintenance
(010-1803)

Goals/Responsibilities:
Maintain and repair the City's monuments, including the Clock Tower and streetscape sculptures.

2026 Accomplishments:
- Maintained items as appropriate.

2027 Goals/Plans:
- Maintain items as appropriate

Major Increases (Decreases) in 2027 Budget: None

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office: Public Works	**Budget:** Municipal Building Operations
Program: General Government	**Submitted by:** Mark Rohloff

Capital Outlay
(010-1881)

Goals/Responsibilities:
Purchase furniture and other equipment as needed to maintain an efficient and ergonomic work environment.

2026 Accomplishments:
- Purchased furniture and equipment as per budget.

2027 Goals/Plans:
- Purchase equipment as per budget.

Major Increases (Decreases) in 2027 Budget: None

CITY OF NEENAH
OPERATING BUDGET
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
MUNICIPAL BUILDING								
OPERATIONS (1801-709)								
0101	Salaries	101,010	104,450	74,655	103,450	106,470	106,470	
0110	Health Insurance	37,620	30,160	22,590	30,160	31,250	31,250	
0111	Fringes	21,207	21,570	15,417	21,570	21,570	21,570	
0213	Maint of Motor Vehicles	26	0	0	0	0	0	
0214	Maintenance of Buildings	35,608	32,000	33,931	33,940	32,000	32,000	
0216	Maint of Operating Equip	1,061	2,000	0	2,000	2,000	2,000	
0221	Telephone	6,988	8,000	4,700	7,100	7,000	7,000	
0222	Electricity	58,024	62,000	35,491	58,000	61,000	61,000	
0223	Natural Gas	11,181	16,800	5,400	12,000	13,000	13,000	
0224	Water & Sewer	6,701	8,710	2,624	4,000	5,280	5,280	
0225	Commercial Dumpster	1,077	1,100	822	1,100	1,150	1,150	
0226	Storm Water	1,575	1,660	1,181	1,600	1,760	1,760	
0227	Cellular Telephone	608	980	650	890	980	980	
0236	Outside Services	19,542	17,000	17,400	17,400	18,000	18,000	
0237	Pest Control	1,183	1,000	775	1,000	1,100	1,100	
0293	Maint of Motor Veh/Fleet	3,130	3,120	2,340	3,120	3,290	3,290	
0301	Office Supplies	0	100	0	0	100	100	
0306	Cleaning/Janitor Supplies	6,063	9,000	5,346	8,000	9,000	9,000	
0310	Gasoline & Oil	2,062	2,140	1,457	2,140	2,230	2,230	
0314	Building Maint. Supplies	3,301	4,000	4,358	4,500	4,000	4,000	
0315	Land Maintenance Supplies	78	1,000	342	500	500	500	
0316	Equip. Maint. Supplies	0	300	70	300	300	300	
0319	Safety Supplies	0	2,000	34	500	1,000	1,000	
0320	Small Tools	2,448	2,500	1,048	2,500	2,500	2,500	
0333	All Other Supplies	2,949	2,500	2,731	3,000	3,000	3,000	
0344	Small Equipment	952	1,000	297	1,000	1,000	1,000	
0345	Shop Supplies	1,275	1,000	879	1,000	1,000	1,000	
	OPERATIONS	**325,669**	**336,090**	**234,538**	**320,770**	**330,480**	**330,480**	**(5,610)**
TRAINING/REDUNDANT DATA (1802-709)								
0214	Maintenance of Buildings	2,171	3,000	109	200	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	4,232	4,730	1,548	2,500	4,500	4,500	
0223	Natural Gas	1,689	2,000	703	1,800	2,000	2,000	
0224	Water & Sewer	287	350	210	350	410	410	
0225	Commercial Dumpster	39	40	30	40	50	50	
0226	Storm Water	317	340	246	340	380	380	
0236	Outside Services	1,697	1,400	0	400	1,400	1,400	
0237	Pest Control	119	120	0	40	130	130	
0306	Cleaning/Janitor Supplies	0	300	0	100	300	300	
0314	Building Maint. Supplies	40	100	0	50	100	100	
0333	All Other Supplies	0	50	0	50	50	50	
	TRAINING/REDUNDANT DATA	**10,591**	**12,780**	**2,846**	**6,220**	**12,670**	**12,670**	**(110)**
MONUMENT MAINTENANCE (1803-709)								
0102	Hourly Wages	99	0	0	0	0	0	
0111	Fringes	21	0	0	0	0	0	
0222	Electricity	2,145	2,260	920	1,450	2,300	2,300	
0226	Storm Water	90	100	68	90	110	110	
0236	Outside Services	16,372	8,000	12,003	12,010	12,000	12,000	
0333	All Other Supplies	0	100	0	100	100	100	
	MONUMENT MAINTENANCE	**18,727**	**10,460**	**12,991**	**13,650**	**14,510**	**14,510**	**4,050**
CAPITAL OUTLAY (1881-709)								
8108	Office Furniture & Equip.	6,406	5,000	4,783	5,000	5,000	5,000	
8133	All Other Equipment	133	2,000	0	2,000	2,000	2,000	
	CAPITAL OUTLAY	**6,539**	**7,000**	**4,783**	**7,000**	**7,000**	**7,000**	**0**
MUNICIPAL BUILDING		**361,526**	**366,330**	**255,158**	**347,640**	**364,660**	**364,660**	**(1,670)**
						Percent Budget Change		**-0.46%**

CITY OF NEENAH
REQUEST FOR 2027 OPERATING
BUDGET SUPPLEMENTARY DETAIL
SHEET FOR STAFFING AND SALARIES

Department/Office:
Public Works
Program:
General Government

	STAFFING					
	Current Budget		**Requested Budget**		**Proposed Budget**	
POSITION TITLE	**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

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

	2025 Actual	2026 Budget	2027 Requested	% Increase	2027 Proposed	% Increase
Operating Budget	$ 8,355,700	$ 8,507,410	$ 9,069,750	6.61%	$ 8,763,910	3.02%
No. of Employees (FTE) *	54.64	54.64	56.64	4%	54.64	0%

Budget Adjustments

Increases (Decreases) to Expenditures Requested

Mayor Proposed **$ (305,840)**

Mayor's Comments:

I recommend not adding back the Investigator and Traffic Safety Officer positions requested by the Police Department. As part of the most recent union contract, these positions were not to be funded in order to help offset the wage increases provided to the remaining union employees. This recommendation maintains the budgetary approach used to fund those negotiated increases.

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CITY OF NEENAH
2027 OPERATING BUDGET REQUEST
PROGRAM COMMENTS

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

The Neenah Police Department is a proactive law enforcement agency committed to serving and protecting the citizens of the City of Neenah. Beyond apprehending violators of the law, we view ourselves as community facilitators and problem solvers, working collaboratively with our residents to prevent illegal and anti-social behavior.

Our typical responsibilities include criminal investigations, responding to complaints, and providing guidance on a wide range of prevention-related issues. Members of our agency actively participate in community boards, youth councils, service clubs, and other civic initiatives. We maintain strong community engagement through our community policing initiatives, School Resource Officer programs, and various other outreach efforts that strengthen trust and partnership with those we serve.

Goals/Responsibilities
We are Neenah's Guardians. We keep our community safe while respecting the rights and dignity of every person we come into contact with—whether victim, witness, or suspect. Our department's two major emphases are: treating all people with dignity and respect and engaging in meaningful out-of-squad-car interactions with our community.

Activities
In 2026 the Neenah Police Department hired two new Community Service Aides and two new part-time Code Enforcement Specialists.

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
- Educating 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 or designee

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
2027 OPERATING BUDGET REQUEST
PROGRAM COMMENTS

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

Accomplishments - over the last twelve months

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:

- Hosted our second Citizen's Police Academy to help our citizens understand law enforcement procedures and policies - 16 citizens graduated in April of 2026
- Began the Bigs and Badges mentorship program with children of the Boys & Girls Club
- Our Behavioral Health Officer program began evaluating a co-response model with the County's Department of Humans Services
- Continued to enhance the Department's employee wellness program
- The Department reestablished our K9 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
- Trained various social workers on defensive tactics
- 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 (8/4/2026)
- Hired two new Community Service Aides
- Hired two new Code Enforcement Specialists
- Hired two new Police Officers in the last twelve months
- 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 employees to various training courses and seminars to enhance their skills and knowledge
- Expanded our Chaplain's program
- Maintained our accreditation status with WILEAG
- One lieutenant completed training in basic assessor and manager training for WILEAG
- Our Behavioral Health Officer was chosen as the State of Wisconsin's Crisis Invention Team member of the Year

CITY OF NEENAH
2027 OPERATING BUDGET REQUEST
SUPPLEMENTARY DETAIL WORKSHEET FOR
GENERAL EXPENSE & CAPITAL OUTLAY

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

2027 Goals/Plans

- Continue to build on our Neighborhood Policing strategy
- Train additional officers on bike patrol
- Send our new Bicycle Patrol Supervisor to an IPMBA course to be certified
- Send one supervisor to the Wisconsin Command College
- Send two supervisors to the Leading Police Organization school (LPO)
- Send one member of the agency 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

Major Increases (Decreases) in 2027 Budget Request:

$305,840 increase for returning the two frozen positions from 2025, (Traffic Safety Officer and Investigator) back into the Department's staffing. This total number accounts for wages (0101), health insurance (0110) and fringes (0111)

$25,000 increase for Overtime Wages (0104) due to military deployment of one lieutenant, patrol staffing coverage and Family & Medical Leave Act (FMLA) situations.

($8,700) decrease in equipment (All Other Supplies - (0333)) within the Capital Outlay Budget

CITY OF NEENAH
2027 OPERATING BUDGET REQUEST
SUPPLEMENTARY DETAIL WORKSHEET FOR
GENERAL EXPENSE & CAPITAL OUTLAY

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

Object Code No.	Description and Justification	Detail Amounts Within Object	Total of Object Code
8108	**Office Furniture and Equipment**		$5,000
	Office Furniture Replacement Replacement of chairs, tables, and desks as necessary	$5,000	
8113	**Communication Equipment**		$7,000
	One New Portable Radio	$7,000	
8133	**All Other Equipment**		$15,000
	Batshields (Patrol) x2 Replace two expired patrol based ballistic shields, $3,500 each	$7,000	
	Rifles x2 Replacing older weapon platforms, $2,000 each	$8,000	

CITY OF NEENAH
2027 OPERATING BUDGET REQUEST
PROGRAM COMMENTS

Department/Office: Police	**Budget:** Police Firing Range
Program: Public Safety	**Submitted by:** 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.

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

2026 Accomplishments

- Maintained 100% compliance with State of Wisconsin Handgun Standards
- Installed "Running Man Targets" to add a lateral moving target aspect to training
- Completed implementation of Micro Red Dot Sight (MRDS) program for duty use of handguns
- Completed concrete pad to easily move range squad in and out of range
- Utilized retired squad in the new range for officer shooting/fighting around vehicles quarterly shoot
- Certified numerous retired police officers with their HR218 requirements

2027 Goals/Plans

- Maintain 100% compliance with State of Wisconsin Handgun Standards
- Maintain 24+ hours of continued training for all sworn members
- Research/implement moveable walls for more real-life environment

Major Increases/Decreases in 2027 Budget Request

No major increases or decreases noted for 2027 budget cycle

CITY OF NEENAH
2027 OPERATING BUDGET REQUEST
PROGRAM COMMENTS

Department/Office: Police	**Budget:** School Resource Program
Program: Public Safety	**Submitted by:** Aaron L. Olson

SCHOOL RESOURCE 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 experts for the department
- Helping parents manage expectations between home and school for their children
- Mentor and educate parents
- Monitor and enforce truancy violations
- Participate in school board meetings as requested by the district and Police Chief
- Testify in expulsion hearings
- Provide security at school events/games
- Responding 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
- Participating in school-based community events
- Welfare checks - work with school staff on mental health aspects for students
- Work with the Threat Assessment Team and participate in the district's threat assessment process
- Continue to implement a combination of "I love you guys' foundation" and Alice safety protocols
- Assisting Administrators in reviewing school security cameras

2026 Accomplishments: (These statistics are from September 1, 2025, to June 6, 2026)
- Responded to 492 calls for service around the schools and district during these months
    - Of those 492 calls, SROs investigated or assisted with 8 sexual assault cases. These large investigations require advanced training and careful coordination with the school district and families
- Issued 48 summons/citations to enforce various ordinance violations in the school district
- Gave numerous presentations included a 4th amendment presentation to every 8th grader (~500 students), a sex crimes presentation to every 8th grader (~500 students), Internet safety talk with 5th grade students and parents (500students 600parents), 1st and 2nd graders educated on consequences of threats to other students (200 students), other smaller presentations
- Provided law enforcement presence at school socials and community nights
- Assisted Fox Crossing Police Department at 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 training to add a new level of safety to all schools in the district. They have been working on trying to incorporate this training into 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 attending reunification exercises
- Continued to attend other specialized SRO training courses 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

2027 Goals/Plans:

- Continuing our excellent working relationship with the NJSD, including enhancing relationships with new staff and all students
- Work to improve safety protocols and standards including routine tabletop exercises and training
- Focus additional training on reunification and implementing new ideas gained from the ALICE training
- Continue to stay consistent with state level SRO standards
- Attend the SRO annual conference to learn new methods
- Take a detailed and focused approach to a vape diversion program in middle school
- Utilize the in-house number tracking system. This will allow SROs to better track their daily activities and allow the school district to see real-time statistics on a monthly and quarterly basis
- Focus on mentoring and non-criminal incidents to build meaningful relationships
- Implement sextortion training for students at Neenah Middle School
- Rotate between all elementary schools each day regarding spending time with staff and students in the morning hours

Major Increases/Decreases in 2027 Budget Request:

No major increases or decreases noted for 2027 budget cycle

CITY OF NEENAH
2027 OPERATING BUDGET REQUEST
PROGRAM COMMENTS

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

POLICE CROSSING GUARDS (2105-711)

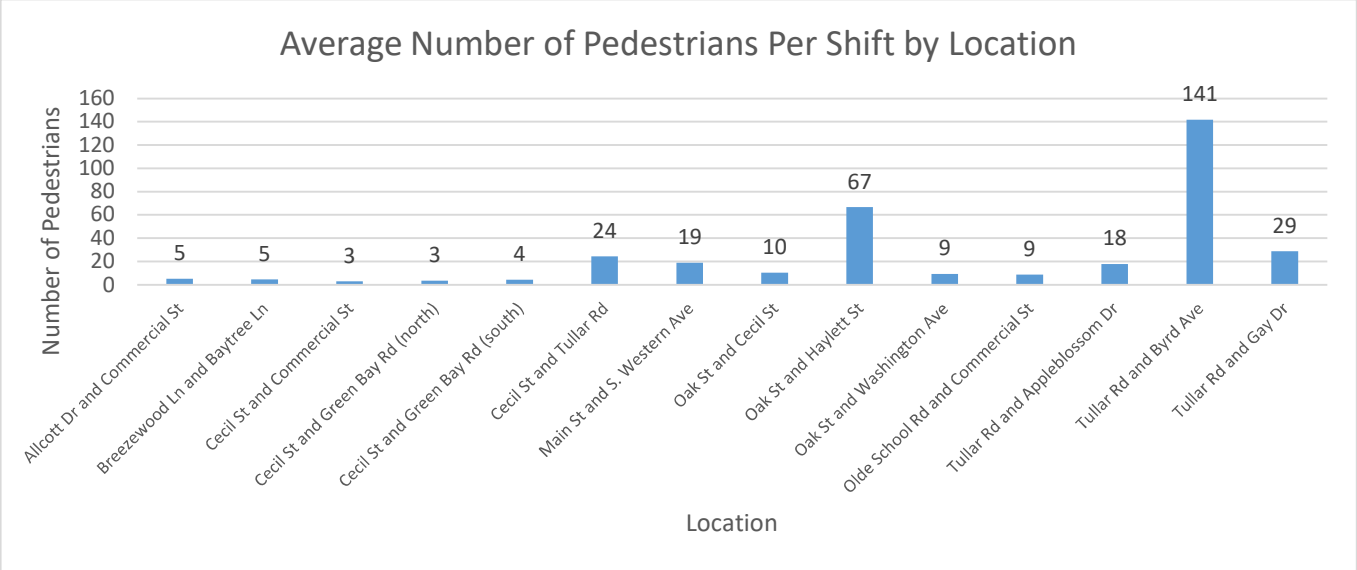
Goals/Responsibilities:
The Crossing Guard Program manages the safe movement of pedestrian students before and after school through high-volume traffic locations.

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

2026 Accomplishments:
- Conducted hiring process for additional crossing guards
- Completed an evaluation for each crossing guard
- Trained multiple new crossing guards
- Continued with annual training of safely crossing children
- Recognized our members in 2026 for Crossing Guard Appreciation Week
- Maintained a pool of several alternate crossing guards to fill open shifts
- Conducted site evaluations, with the help of pedestrian counts and Safer Routes to School, to determine the city's ongoing needs for assisted school pedestrian crossings
- Utilized crossing guard to fill traffic direction spots during special events

2027 Goals/Plans:
- Monitor traffic changes caused by detours, construction, etc. for impact on student safety
- Share information with community stakeholders 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 2026-2027 school year
- Continuing with annual training of safely crossing children
- Continuing with the use of crossing guards for traffic direction during special events

Major Increases/Decreases in 2027 Budget Request:
($20,000) decrease in Temporary Wages (0103) due to the reduction of the Crossing Guard Staffing


Average Number of Pedestrians Per Shift by Location
Number of Pedestrians
160
140
120
100
80
60
40
20
0
5
5
3
3
4
24
19
10
67
9
9
18
141
29
Allcott Dr and Commercial St
Breezewood Ln and Baytree Ln
Cecil St and Commercial St
Cecil St and Green Bay Rd (north)
Cecil St and Green Bay Rd (south)
Cecil St and Tullar Rd
Main St and S. Western Ave
Oak St and Cecil St
Oak St and Haylett St
Oak St and Washington Ave
Olde School Rd and Commercial St
Tullar Rd and Appleblossom Dr
Tullar Rd and Byrd Ave
Tullar Rd and Gay Dr
Location

CITY OF NEENAH
2027 OPERATING BUDGET REQUEST
PROGRAM COMMENTS

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

CODE ENFORCEMENT

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 dedicated people 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 and then inspects properties prior to court and 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, special events, special projects)

2026 Accomplishments:

- Transitioned to two part-time code enforcement model. This will allow for smoother transitions in the position
- The Code Enforcement Standard Processes Guide continues to be updated, as needed
- Two former law enforcement officers took these roles

2027 Goals/Plans:

- Build database of community groups to assist those in need
- Continue to update the Code Enforcement Standard Process Guide, as needed
- 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 2027 Budget Request:

No major increases or decreases noted for 2027 budget cycle

CITY OF NEENAH
2027 OPERATING BUDGET REQUEST
PROGRAM COMMENTS

Department/Office: Police	**Budget:** CSA/Animal Control
Program: Public Safety	**Submitted by:** 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 vacant home checks
- Enforce nuisance ordinances
- Assist disabled motorists

2026 Accomplishments:
- Provided more regularly scheduled coverage for parking enforcement and CSA staffing
- Focused on the standardization of CSA training
- A new training manual was completed and implemented
- All CSAs participated in a DAAT refresher training
- The CSA Supervisor was officially appointed as Humane Officer for the city. Since then, she has provided guidance to patrol and investigated multiple animal welfare cases, some of which involved referrals to circuit court and criminal charges
- The use of the animal holding pen at the police department has continued to allow the police department to remain under the contracted allotment of animals brought to the shelter and allowing us to stay within budget
    - As the end of Q2 in 2026, the holding pen demonstrated a 72% rate of animals claimed before they were brought to the shelter
    - The number of animals brought to the shelter continues to trend downward. At the end of Q2 in 2026, the number of animals brought to the shelter was 56, a nearly 40% decrease from the same time in 2025 and a 55% decrease from the same time in 2024
- While the police department was unable to hire them as we were fully staffed with sworn patrol officers, three CSAs graduating from the program this spring were able to find employment and academy sponsorship with other local agencies

2027 Goals/Plans:
- Hire and train a new group of CSAs
- Continue to provide updated and standardized 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
- Provide CSAs and sworn staff more resources when dealing with animal welfare issues

CITY OF NEENAH
2027 OPERATING BUDGET REQUEST
PROGRAM COMMENTS

Department/Office:	**Budget:**
Police	K9 Program
Program:	**Submitted by:**
Public Safety	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

2026 Accomplishments:
- Selected Officer Bryce Seeney as the Neenah Police Department handler
- Selected K9 Bo
- Transitioned supervisory duties to former handler and current Patrol Lieutenant Santiago

2027 Goals/Plans:
- Attend a scent-oriented tracking course
- Attend K9 medical training course
- Setup training for department officers to detail roles for tracking and building searches
- Organize a fundraising event

Major Increases/Decreases in 2027 Budget Request:
No major increases or decreases noted for 2027 budget cycle

CITY OF NEENAH
OPERATING BUDGET
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
POLICE OPERATIONS/CAP. OUTLAY								
POLICE OPERATIONS (2101-711)								
0101	Salaries	4,170,481	4,555,230	3,219,029	4,553,760	4,954,320	4,742,580	
0103	Temporary Wages	0	3,000	0	0	3,000	3,000	
0104	Overtime Wages	443,559	350,000	241,343	350,000	375,000	375,000	
0105	Reimbursement Wage/Fringe	(2,910)	(10,000)	(31,973)	(32,000)	(20,000)	(20,000)	
0108	Grant Overtime	0	10,000	18,680	18,680	15,000	15,000	
0110	Health Insurance	1,098,910	963,640	722,700	963,640	1,001,960	963,460	
0111	Fringes	1,237,086	1,288,940	908,721	1,287,770	1,396,270	1,340,670	
0112	Grant Fringes	0	2,500	4,670	4,670	3,820	3,820	
0115	Training	29,484	47,000	37,361	47,000	47,000	47,000	
0117	Clothing Allowance	32,477	17,000	3,061	17,000	18,000	18,000	
0120	Protective Vest Repl Fd	7,764	3,200	5,552	5,560	5,250	5,250	
0122	Travel Expenses	437	1,000	419	1,000	1,000	1,000	
0126	Department Awards	2,372	4,000	494	3,500	4,000	4,000	
0202	Outside Printing	552	2,000	0	1,000	2,000	2,000	
0203	Postage	2,671	2,100	1,122	2,100	2,100	2,100	
0207	Dues & Memberships	2,860	3,500	2,751	3,500	3,500	3,500	
0210	Maint of Computer Hardwre	0	1,350	0	1,350	1,350	1,350	
0212	Maint of Office Equipment	151	500	36	500	500	500	
0213	Maint of Motor Vehicles	24,305	16,000	10,208	16,000	16,800	16,800	
0214	Maint of Buildings	30,220	35,000	8,950	30,000	35,000	35,000	
0215	Maint of Radio Equipment	14,650	14,000	3,448	6,500	10,000	10,000	
0216	Maint of Operating Equip	757	1,000	1,105	1,110	1,000	1,000	
0218	Maint Of Software	531	1,680	2,150	3,490	1,580	1,580	
0219	Maintenance of Land	784	2,500	1,254	2,000	2,500	2,500	
0221	Telephone	5,340	5,410	3,581	5,410	5,410	5,410	
0222	Electricity	43,413	50,000	32,099	50,000	52,500	52,500	
0223	Natural Gas	15,511	21,400	10,195	21,400	22,470	22,470	
0224	Water & Sewer	3,784	5,860	2,859	5,860	6,770	6,770	
0225	Commercial Dumpster	1,678	1,750	1,282	1,700	1,750	1,750	
0226	Storm Water	2,633	2,730	2,025	2,730	2,880	2,880	
0227	Cellular Telephone	18,672	20,690	12,341	20,690	21,260	21,260	
0231	Care of Prisoners	6,227	9,000	4,014	9,000	9,000	9,000	
0235	Outside Software Services	4,509	7,260	3,550	7,260	7,360	7,360	
0236	Outside Services	33,802	32,000	17,896	30,000	34,000	34,000	
0237	Pest Control	142	500	90	400	500	500	
0254	Printer / Copies	6,152	0	0	0	0	0	
0255	IS Services / Internal	221,400	0	0	0	0	0	
0262	Public Relations/Services	4,948	6,000	3,932	6,000	6,000	6,000	
0293	Maint Of Motor Veh/Fleet	19,480	19,700	14,775	19,700	20,490	20,490	
0301	Office Supplies	5,037	7,500	2,890	6,000	7,000	7,000	
0306	Cleaning/Janitor Supplies	6,518	9,000	3,895	7,000	9,000	9,000	
0310	Gasoline & Oil	55,130	60,800	46,488	55,000	63,230	63,230	
0319	Safety Supplies	19,501	17,640	6,981	17,640	17,640	17,640	
0320	Small Tools	1,317	1,500	585	1,500	1,500	1,500	

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
POLICE OPERATIONS/CAP. OUTLAY (cont.)								
0326	Photography Supplies	1,845	2,100	722	2,100	2,100	2,100	
0333	All Other Supplies	4,930	7,000	2,293	5,000	7,000	7,000	
0344	Small Equipment	5,334	6,000	3,948	6,000	6,000	6,000	
0347	Small Computer Hardware	5,270	0	0	0	0	0	
0348	Bike Patrol	0	1,000	77	1,000	1,000	1,000	
0349	Neighborhood Policing	1,840	1,500	171	1,500	1,500	1,500	
0350	Employee Wellness	13,773	12,000	1,800	10,000	12,000	12,000	
0351	Evidence Room	3,493	3,500	2,128	3,500	3,500	3,500	
0352	Citizens Police Academy	2,106	3,000	1,012	3,000	3,000	3,000	
0353	Promotional Networking	991	1,000	771	1,000	1,000	1,000	
	POLICE OPERATIONS	**7,611,917**	**7,630,980**	**5,343,481**	**7,588,520**	**8,206,810**	**7,900,970**	**269,990**
CAPITAL OUTLAY (2181-711)								
8108	Office Furniture & Equip	4,199	5,000	2,566	5,000	5,000	5,000	
8113	Communication Equipment	0	7,000	0	7,000	7,000	7,000	
8115	Computer Hardware Outlay	4,070	0	0	0	0	0	
8133	All Other Equipment	5,435	23,700	11,435	23,700	15,000	15,000	
	CAPITAL OUTLAY	**13,704**	**35,700**	**14,001**	**35,700**	**27,000**	**27,000**	**(8,700)**
POLICE FIRING RANGE (2103-711)								
0236	Outside Services	6,879	7,500	7,029	7,030	7,500	7,500	
0329	Targets & Ammunition	17,500	20,000	10,241	15,000	20,000	20,000	
0333	All Other Supplies	1,564	3,000	405	1,500	3,000	3,000	
0344	Small Equipment	4,617	7,680	3,108	3,110	7,000	7,000	
	POLICE FIRING RANGE	**30,560**	**38,180**	**20,783**	**26,640**	**37,500**	**37,500**	**(680)**
POLICE SCHOOL LIAISON (2104-711)								
0101	Salaries	191,395	205,450	146,870	204,440	210,630	210,630	
0104	Overtime Wages	16,284	22,000	13,380	20,000	22,000	22,000	
0110	Health Insurance	44,000	38,500	28,890	38,500	38,500	38,500	
0111	Fringes	58,111	62,130	43,774	61,310	63,280	63,280	
0115	Training	1,179	2,000	2,579	2,600	3,000	3,000	
0207	Dues & Memberships	100	150	150	150	150	150	
0213	Maint of Motor Vehicles	1,672	750	80	500	750	750	
0215	Maint of Radio Equipment	788	1,450	0	1,450	1,450	1,450	
0227	Cellular Telephone	1,639	1,840	1,003	1,840	1,840	1,840	
0235	Outside Software Services	375	380	0	0	380	380	
0255	IS Services / Internal	13,200	0	0	0	0	0	
0293	Maint Of Motor Veh/Fleet	1,030	1,020	765	1,020	1,090	1,090	
0310	Gasoline & Oil	2,690	3,000	1,732	3,000	3,000	3,000	
	POLICE SCHOOL LIAISON	**332,463**	**338,670**	**239,223**	**334,810**	**346,070**	**346,070**	**7,400**

CITY OF NEENAH
OPERATING BUDGET
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
SCHOOL CROSSING GUARDS (2105-711)								
0103	Temporary Wages	59,620	64,000	36,396	55,000	44,000	44,000	
0111	Fringes	2,357	2,490	1,416	2,140	1,760	1,760	
0117	Clothing Allowance	577	2,440	176	700	2,000	2,000	
0333	All Other Supplies	738	1,530	126	1,000	1,500	1,500	
	SCHOOL CROSSING GUARDS	**63,292**	**70,460**	**38,114**	**58,840**	**49,260**	**49,260**	**(21,200)**
CODE ENFORCEMENT (2106-711)								
0101	Salaries	26,069	50,310	26,979	43,070	59,270	59,270	
0103	Temporary Wages	3,681	0	0	0	0	0	
0110	Health Insurance	11,000	19,250	4,800	4,810	0	0	
0111	Fringes	5,616	10,640	5,706	9,110	3,300	3,300	
0115	Training	0	500	0	0	0	0	
0117	Clothing Allowance	2,204	250	1,340	3,500	250	250	
0203	Postage	453	600	320	600	650	650	
0207	Dues & Memberships	0	50	0	0	0	0	
0213	Maint of Motor Vehicles	292	1,000	343	500	1,000	1,000	
0215	Maint of Radio Equipment	0	100	0	100	100	100	
0218	Maint Of Software	0	110	62	70	0	0	
0227	Cellular Telephone	771	920	502	920	920	920	
0236	Outside Services	283	250	142	150	250	250	
0255	IS Services / Internal	9,400	0	0	0	0	0	
0293	Maint Of Motor Veh/Fleet	60	120	90	120	60	60	
0310	Gasoline & Oil	787	1,900	262	1,100	1,900	1,900	
0333	All Other Supplies	697	250	0	250	250	250	
0344	Small Equipment	24	200	0	200	200	200	
	CODE ENFORCEMENT	**61,337**	**86,450**	**40,546**	**64,500**	**68,150**	**68,150**	**(18,300)**
CSA/ANIMAL CONTROL (2107-711)								
0101	Salaries	64,021	68,050	48,716	68,050	69,770	69,770	
0103	Temporary Wages	70,410	96,500	43,029	80,000	154,440	154,440	
0110	Health Insurance	22,000	19,250	14,400	19,250	19,250	19,250	
0111	Fringes	5,310	16,090	8,971	14,480	20,250	20,250	
0117	Clothing Allowance	1,630	2,060	1,515	2,060	2,060	2,060	
0213	Maint of Motor Vehicles	607	1,000	59	250	1,000	1,000	
0215	Maint of Radio Equipment	164	1,000	0	1,000	1,000	1,000	
0227	Cellular Telephone	894	920	502	920	1,360	1,360	
0236	Outside Services	29,121	30,000	21,342	30,000	31,000	31,000	
0293	Maint Of Motor Veh/Fleet	2,080	2,080	1,560	2,080	2,180	2,180	
0310	Gasoline & Oil	5,651	5,610	3,129	5,610	5,830	5,830	
0333	All Other Supplies	209	400	88	300	400	400	
0344	Small Equipment	217	250	103	250	250	250	
	CSA/ANIMAL CONTROL	**202,314**	**243,210**	**143,414**	**224,250**	**308,790**	**308,790**	**65,580**
K-9 PROJECT (2109-711)								
0101	Salaries	0	3,000	1,500	3,000	4,000	4,000	
0111	Fringes	0	800	400	800	1,080	1,080	
0115	Training	0	1,000	700	1,000	1,000	1,000	
0207	Dues & Memberships	0	280	215	280	280	280	
0213	Maint of Motor Vehicles	708	600	0	600	600	600	
0236	Outside Services	0	200	474	480	200	200	
0238	Professional Services	0	1,500	0	500	1,500	1,500	
0293	Maint Of Motor Veh/Fleet	640	750	563	750	680	680	
0323	Dog Supplies	0	2,000	591	750	2,000	2,000	
0333	All Other Supplies	0	500	551	560	500	500	
	K-9 PROJECT	**1,348**	**10,630**	**4,994**	**8,720**	**11,840**	**11,840**	**1,210**

CITY OF NEENAH
OPERATING BUDGET
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
PARKING ENFORCEMENT (2135-711)								
0103	Temporary Wages	21,074	40,000	7,341	15,000	0	0	
0111	Fringes	832	1,530	281	570	0	0	
0117	Clothing Allowance	0	500	0	0	0	0	
0202	Outside Printing	0	2,300	2,108	2,300	2,300	2,300	
0203	Postage	237	500	414	500	600	600	
0205	Debit Card Fees	3,938	3,500	2,832	4,000	4,500	4,500	
0213	Maint of Motor Vehicles	2,391	0	0	1,000	2,000	2,000	
0215	Maint of Radio Equipment	328	500	0	500	500	500	
0227	Cellular Telephone	864	1,000	502	1,000	920	920	
0236	Outside Services	424	300	246	300	300	300	
0255	IS Services / Internal	7,000	0	0	0	0	0	
0293	Maint Of Motor Veh/Fleet	1,060	900	675	900	1,110	1,110	
0310	Gasoline & Oil	617	2,000	242	1,200	2,000	2,000	
0333	All Other Supplies	0	100	0	100	100	100	
	PARKING ENFORCEMENT	**38,765**	**53,130**	**14,641**	**27,370**	**14,330**	**14,330**	**(38,800)**
TOTAL POLICE DEPARTMENT		**8,355,700**	**8,507,410**	**5,859,197**	**8,369,350**	**9,069,750**	**8,763,910**	**256,500**
							Percent Budget Change	**3.02%**

CITY OF NEENAH
REQUEST FOR 2027 OPERATING
BUDGET SUPPLEMENTARY DETAIL
SHEET FOR STAFFING AND SALARIES

Department/Office:
Police
Program:
Public Safety

	STAFFING					
	Current Budget		Requested Budget		Proposed Budget	
POSITION TITLE	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	109,865 - 111,513	5.00	113,186 - 114,884	5.00	113,186 - 114,884	5.00
Sergeants-Patrol	99,878 - 101,376	4.00	102,896 - 104,440	4.00	102,896 - 104,440	4.00
Sergeant-Investigative	99,878 - 101,376	1.00	102,896 - 104,440	1.00	102,896 - 104,440	1.00
School Resource Officers	97,103 - 98,560	2.00	100,038 - 101,539	2.00	100,038 - 101,539	2.00
Investigative	97,103 - 98,560	4.00	100,038 - 101,539	5.00	100,038 - 101,539	4.00
Community Policing Coord.	97,103 - 98,560	1.00	100,038 - 101,539	1.00	100,038 - 101,539	1.00
Behavioral Health Officer	97,103 - 98,560	1.00	100,038 - 101,539	1.00	100,038 - 101,539	1.00
Traffic Safety Officer	97,103 - 98,560	0.00	100,038 - 101,539	1.00	100,038 - 101,539	0.00
Patrol Officer	63,411 - 93,867	20.00	65,327 - 96,704	20.00	65,327 - 96,704	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
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	1.00	6	1.00	6	1.00
Subtotal		53.05		55.05		53.05
PART-TIME						
Fleet Maint. Specialist	8	0.53	8	0.53	8	0.53
Code Enforcement Spec.	7	1.06	7	1.06	7	1.06
TOTAL	XXX	54.64	XXX	56.64	XXX	54.64

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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 2027 is 60.68%.

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

	2025 Actual	2026 Budget	2027 Requested	% Increase	2027 Proposed	% Increase
Operating Budget	$ 6,211,832	$ 6,687,030	$ 6,910,670	3.34%	$ 6,779,970	1.39%
No. of Employees (FTE) (Neenah's Share)	41.56	41.05	41.87	2.00%	41.26	0.52%

Budget Adjustments

Increases (Decreases) to Expenditures Requested

Mayor Proposed **$ (130,700)**

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:

Reductions directed by the mayors of Neenah and Menasha totaled $215,380. The City of Neenah's 60.68% share of these reductions was $130,700. The reductions included the removal of the proposed Chief of Administration position from the 2027 budget request. Additional details are provided in the Neenah-Menasha Fire Rescue budget included at the end of this budget document in the Internal Service Fund section.

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CITY OF NEENAH
2027 OPERATING BUDGET

PROGRAM COMMENTS

Department/Office: Neenah-Menasha Fire Rescue (NMFR)	**Budget:** Fire Department Operations
Program: Public Safety	**Submitted by:** 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.

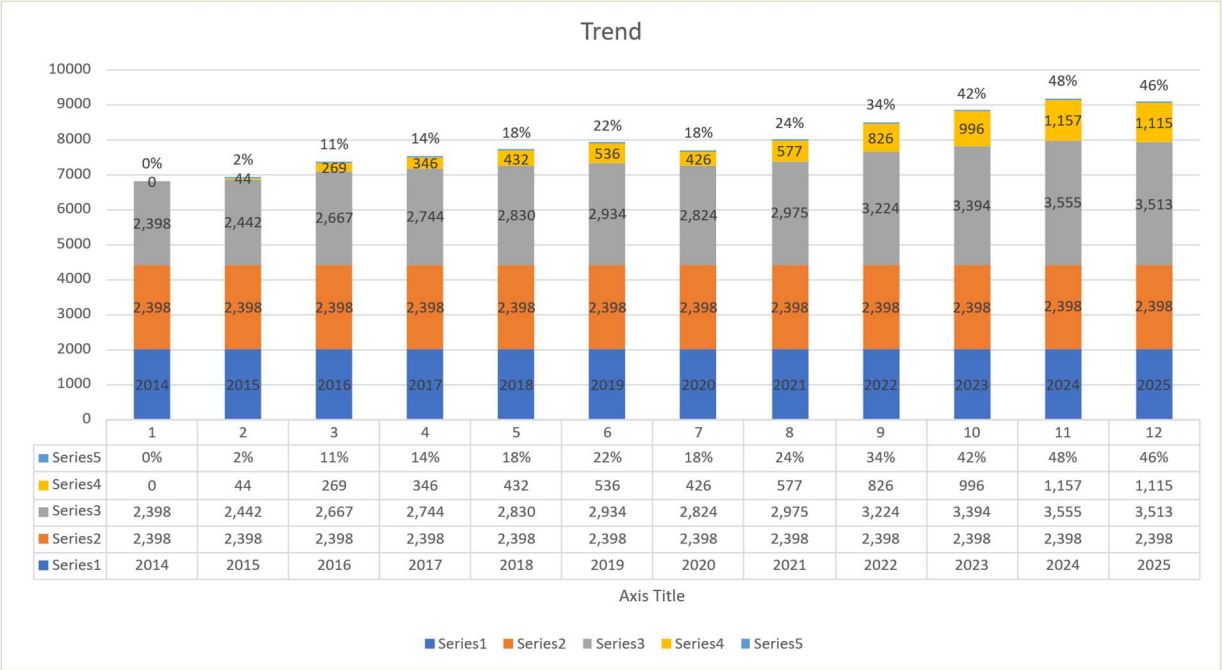
Vision Statement:

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 **In the last decade our call volume has increased by 46+% 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. The work on this project continued through 2026 with a goal to have all policies reviewed, and updated, by the end of 2026.

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

Deputy Fire Chief Shane Krueger oversees department operations.

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 my 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. I use these SME's to continue to develop department personnel skills and knowledge.

- 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

In 2026, a joint recruit training academy was held with Grand Chute Fire Department for three new hires between both departments. Due to the re-construction of the training grounds, training was held in both communities.

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 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.

Assistant Fire Chief Alexandar Rodriguez oversees training activities and our internship program.

CITY OF NEENAH
2027 OPERATING BUDGET

PROGRAM COMMENTS

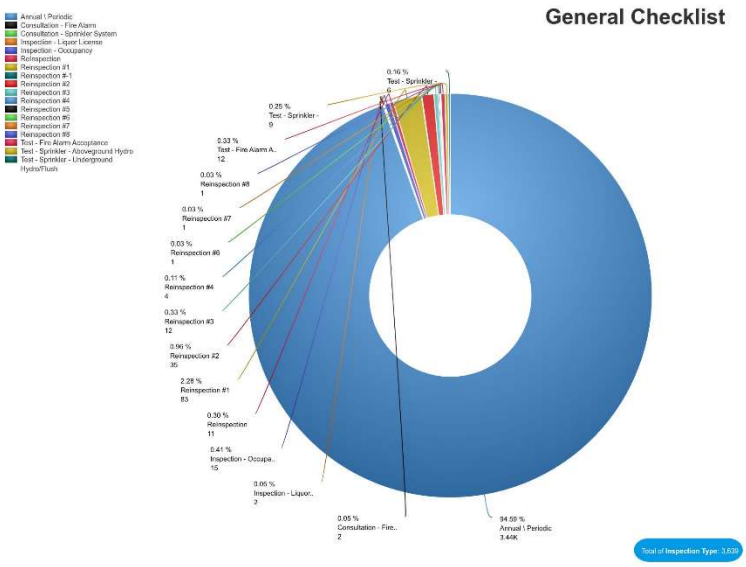
Department/Office: Neenah-Menasha Fire Rescue (NMFR)	**Budget:** Fire Department Operations
Program: Public Safety	**Submitted by:** Travis Teesch

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 *2026, the City of Neenah's 2% dues funding check was $149,838.53, and the City of Menasha's was $84,000.60 for a total of $233,839.13 which is an increase of the budgeted amount of $13,898.13***

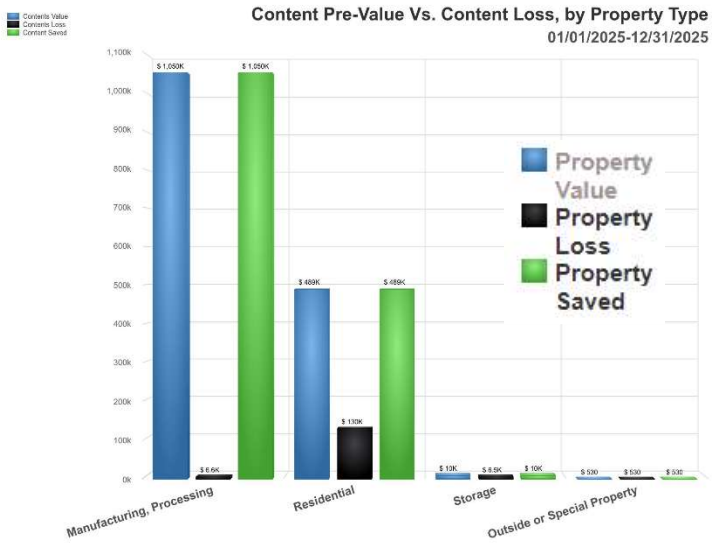
3,639 Inspections

CITY OF NEENAH
2027 OPERATING BUDGET

PROGRAM COMMENTS

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

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	**$11,397,800**
Total Fire Loss	**$505,500**
Total Saved	**$10,892,300**

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.

CITY OF NEENAH
2027 OPERATING BUDGET

PROGRAM COMMENTS

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

Accomplishments and Future Goals

2026 Accomplishments:

- Organizational Structure and Needs Assessment completed by IPA.
- Begin construction on Station #31 and regional training grounds for completion in Fall of 2026.
- New Assistant Chief of Training hired.
- Hired one new employee to replace one retirement.
- One person promoted to Driver/Operator.
- Joint Emergency Operations training with the Cities of Neenah and Menasha.
- Four firefighters certified as divers.
- Joint Training with area fire departments.
- AC Mavroff helped develop the first joint annual food truck inspection/permit process with Appleton, Fond du Lac, Oshkosh, Green Bay, Harrison, Kimberly, Fox Crossing and Waupun Fire Departments. This helps vendors be able to go to these communities and not have redundant inspection/permit processes.
- Delivery and training of new fire truck to replace Engine 32.

2027 Goals:

- Professional development & Succession planning based on study
- Review Administrative positions to include comp & class of similar size departments.
- Review and close out the current five-year strategic plan and begin development of the next five-year plan.
- 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 2027 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 $348,310 per the City of Neenah Finance Department.

Current Staffing: At the time of consolidation, staffing was reduced from 73 to 68 personnel and has remained relatively unchanged for more than two decades. While the department continues to meet current operational demands, the 2026 Organizational Structure and Future Needs Assessment identified the need to strengthen administrative and leadership capacity as responsibilities and service demands have grown. The assessment recommends transitioning to a three-Assistant Chief structure, including an Assistant Chief of Administration, to better distribute executive responsibilities, improve communication and accountability, and provide additional organizational capacity

Overtime (0104): Increase of $30,000 **based on historical usage**. 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.

Health Insurance (0110): Decrease of ($212,250), per Neenah Finance.

Fringes (0111): Increase of $128,700, per Neenah Finance.

CITY OF NEENAH
2027 OPERATING BUDGET

PROGRAM COMMENTS

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

Schools/Seminars/Training (0115): Increase of $41,000. Increase supports expanded professional and leadership development based on recommendations from the organizational assessment, including officer development, succession planning, mentoring, and Clifton-Strength's training to strengthen individual and team effectiveness.

Cellular Telephone (0227) Increase of $6,580. MDC providers were switched and now provided by a cellular carrier. We also switched to a tablet for MDC's which is cheaper than the old MDC. While this line item increases, line item 8113 (communication equipment) decreased by $6,000.

Professional Services (0238): Increase of $7,000 based upon specific testing done every two years. In 2027, this testing is due for staff.

Maint of Training Grounds (0250): Increase of $8,000. This line item was reduced in 2026's budget due to the construction of the new training tower and props. Increase is based upon maintenance of several training props and lawn maintenance/care for the grounds.

City of Neenah IS Services (0255): $21,800 per Neenah IS.

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
2027 OPERATING BUDGET

PROGRAM COMMENTS

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

Object Code No.	Description and Justification	Detail Amounts Within Object	Total of Object Code
	SUPPLEMENTARY DETAIL WORKSHEET FOR CAPITAL OUTLAY		
8108	Office Furniture & Equipment To replace old office/living furniture as necessary for the four stations. Total projected cost is $5,000.	$5,000	$5,000
8113	Communication Equipment Funds are used replacements of communication equipment on vehicles (i.e. headsets and new radios) Total projected cost is $6,000. Decrease is due to going to a tablet for truck MDC's and these are now through a cellphone provider. This $6,000 decrease causes cellphone line item to increase by $6,000.	$6,000	$6,000
8115	Computer Hardware Outlay To replace computers in 2027, based on Neenah IS's replacement program recommendation.	$10,000	$10,000
8133	All Other Equipment 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	Household Purchases 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
2027 OPERATING BUDGET
PROGRAM COMMENTS

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

Neenah-Menasha Fire Rescue Special Operations Team:

In 2005, NMFR joined with another 11 fire departments from around the state including: Green Bay, Appleton and Oshkosh Fire Departments to create Wisconsin Task Force (WITF). WIFT 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 2027 Budget: None.

CITY OF NEENAH
OPERATING BUDGET
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
FIRE DEPARTMENT								
FIRE OPERATIONS (2301-712)								
0101	Salaries	3,497,003	3,770,190	0	3,762,280	3,972,870	3,912,750	
0104	Overtime Wages	169,826	161,180	0	228,080	179,010	167,480	
0105	Reimbursement / Overtime	(975)	(6,080)	0	(6,080)	(6,070)	(6,070)	
0106	FLSA Overtime Wages	36,578	39,530	0	39,530	39,440	39,440	
0110	Health Insurance	809,850	908,930	0	787,270	778,040	768,940	
0111	Fringes	1,036,106	1,097,330	0	1,113,630	1,172,900	1,156,030	
0115	Schools/Seminars/Training	17,128	23,720	0	23,720	48,540	23,660	
0116	Test/Certification for Eq	7,785	10,950	0	10,950	13,470	13,470	
0117	Clothing Allowance	25,145	25,540	0	25,540	25,490	25,490	
0118	License Renewal	181	1,820	0	2,070	2,060	2,060	
0125	Employee School Reimb	0	240	0	10	0	0	
0128	Empl Recognition Awards	135	730	0	730	730	430	
0202	Outside Printing	654	670	0	670	670	670	
0203	Postage	818	790	0	790	830	830	
0206	Advertising & Publication	0	120	0	120	120	120	
0207	Dues & Memberships	455	1,280	0	1,280	1,270	1,270	
0209	Maintenance of PPE/SCBA	6,209	6,230	0	6,230	7,890	7,890	
0210	Maint of Computer Hardwre	0	610	0	610	610	310	
0211	Maint of Other Equipment	1,933	3,040	0	3,040	3,030	3,030	
0213	Maint of Motor Vehicles	77,122	76,030	0	76,030	75,850	74,630	
0214	Maint of Buildings	2,769	8,520	0	8,510	8,500	7,280	
0215	Maint of Radio Equipment	1,548	790	0	790	790	790	
0216	Maint of Operating Equip	2,398	2,430	0	2,430	2,430	2,430	
0218	Maint of Software	48,717	69,860	0	69,860	69,700	69,700	
0221	Telephone	723	740	0	740	740	740	
0222	Electricity	33,582	35,020	0	35,020	36,690	36,690	
0223	Natural Gas	18,789	17,580	0	17,580	18,420	18,420	
0224	Water & Sewer	7,312	8,580	0	8,580	9,650	9,650	
0226	Storm Water	2,233	2,310	0	2,310	2,430	2,430	
0227	Cellular Telephone	10,076	12,160	0	12,780	16,130	16,130	
0232	Auditing Services	1,482	1,520	0	1,530	1,430	1,430	
0236	Outside Services	8,990	9,120	0	9,120	9,100	9,100	
0237	Pest Control	4	240	0	60	240	240	
0238	Professional Services	25,013	18,250	0	18,250	22,450	22,450	
0241	Tree Planting & Landscape	0	610	0	610	610	610	
0246	Liability Insurance	20,863	22,380	0	20,730	21,510	21,510	
0247	Auto/Physical Damage Ins	16,573	17,780	0	18,390	20,190	20,190	
0250	Maint of Training Grounds	229	300	0	300	5,160	3,040	
0252	Rental of Equipment	367	850	0	850	890	890	
0254	Printer / Copies	1,490	1,820	0	1,820	1,820	1,820	
0255	Neenah City I/S Services	65,582	82,050	0	82,050	95,090	95,090	
0256	Neenah City Finance Ser.	18,153	19,510	0	19,510	20,050	20,050	
0257	Neenah City H/R Services	45,748	49,170	0	49,170	50,530	50,530	
0258	GIS Services/Internal	8,777	9,000	0	9,000	9,240	9,240	
0262	Public Relations/Services	4,703	7,900	0	7,910	9,710	8,490	
0280	Neenah-Menasha FireRescue	0	0	4,985,280	0	0	0	

CITY OF NEENAH
OPERATING BUDGET
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
FIRE OPERATIONS (2301-712) cont.								
0301	Office Supplies	1,089	1,400	0	1,400	1,400	1,400	
0306	Cleaning/Janitor Supplies	9,587	10,650	0	10,650	10,630	10,630	
0308	Books and Periodicals	1,846	1,950	0	1,950	1,940	1,940	
0310	Gasoline & Oil	28,750	29,780	0	29,780	31,200	31,200	
0319	Safety Supplies	1,025	2,740	0	2,740	2,730	2,730	
0320	Small Tools	1,854	2,010	0	2,010	2,000	2,000	
0325	Consumable supplies	1,704	2,070	0	2,070	2,060	2,060	
0326	Photography Supplies	10	610	0	610	610	610	
0333	All Other Supplies	1,711	2,310	0	2,310	2,310	2,310	
0344	Small Equipment	6,600	9,730	0	9,730	9,710	9,710	
0347	Small Computer Hardware	365	0	0	0	0	0	
0348	Per Protective Equipment	5,765	7,300	0	7,300	7,280	7,280	
0350	Training Supplies	59	3,650	0	3,650	3,640	3,640	
	OPERATIONS	**6,092,439**	**6,595,540**	**4,985,280**	**6,548,600**	**6,825,760**	**6,696,880**	**101,340**
							Percent Budget Change	**1.54%**
CAPITAL OUTLAY (2301-712)								
8108	Office Furniture & Equip	3,128	3,040	0	3,040	3,030	3,030	
8113	Communication Equipment	8,293	7,300	0	7,300	3,640	3,640	
8114	Computer Software Outlay	0	0	0	6,080	0	0	
8115	Computer Hardware Outlay	5,957	6,080	0	0	6,070	6,070	
8133	All Other Equipment	13,040	21,290	0	21,290	21,240	19,420	
8149	Household Purchases	10,859	12,160	0	12,160	12,140	12,140	
	CAPITAL OUTLAY	**41,277**	**49,870**	**0**	**49,870**	**46,120**	**44,300**	**(5,570)**
OTHER								
9005	Revenue Offset	0	(19,460)	0	0	(22,450)	(22,450)	
	OTHER	**0**	**(19,460)**	**0**	**0**	**(22,450)**	**(22,450)**	**(2,990)**
FIRE OPERATIONS/CAPITAL OUTLAY		**6,133,716**	**6,625,950**	**4,985,280**	**6,598,470**	**6,849,430**	**6,718,730**	**92,780**
							Percent Budget Change	**1.40%**
FIRE STATION BUILDINGS (2304-712)								
0214	Maint of Buildings	67,801	40,000	19,446	40,000	40,000	40,000	
	Contractual Services	**67,801**	**40,000**	**19,446**	**40,000**	**40,000**	**40,000**	**0**
	FIRE STATION BUILDINGS	**67,801**	**40,000**	**19,446**	**40,000**	**40,000**	**40,000**	**0**
							Percent Budget Change	**0.00%**
REG SPEC OPER RESP TEAM (2314-172)								
0104	Overtime Wages	35,675	39,530	0	39,530	39,440	39,440	
0105	Reimbursement / Overtime	(41,499)	(39,530)	0	(39,530)	(39,440)	(39,440)	
0111	Fringes	9,476	10,270	0	10,270	10,440	10,440	
0115	Schools/Seminars/Training	326	180	0	0	180	180	
0216	Maint of Operating Equip	0	300	0	0	300	300	
0320	Small Tools	0	150	0	150	150	150	
0348	Per Protective Equipment	3,711	6,080	0	6,080	6,070	6,070	
0350	Training Supplies	0	300	0	300	300	300	
8133	All Other Equipment	318	460	0	460	460	460	
	REG SPEC OPER RESP TEAM	**8,007**	**17,740**	**0**	**17,260**	**17,900**	**17,900**	**160**
							Percent Budget Change	**0.90%**

CITY OF NEENAH
OPERATING BUDGET
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
JOINT FIRE COMMISSION (2320-712)								
0236	Outside Services	1,925	1,520	0	60	1,520	1,520	
0261	Misc Expenditures	383	1,820	0	610	1,820	1,820	
	JOINT FIRE COMMISSION	**2,308**	**3,340**	**0**	**670**	**3,340**	**3,340**	**0**
							Percent Budget Change	**0.00%**
FIRE DEPARTMENT		**6,211,832**	**6,687,030**	**5,004,726**	**6,656,400**	**6,910,670**	**6,779,970**	**92,940**
							Percent Budget Change	**1.39%**

CITY OF NEENAH
REQUEST FOR 2027 OPERATING
BUDGET SUPPLEMENTARY DETAIL
SHEET FOR STAFFING AND SALARIES

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

	STAFFING					
	Current Budget		**Requested Budget**		**Proposed Budget**	
POSITION TITLE	**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
Asst Chief-Administration	-	-	13	1.00	-	-
Management Assistant	8	1.00	8	1.00	8	1.00
Fire Officers	92,683 - 94,073	15.00	95,484 - 97,155	15.00	95,484 - 97,155	15.00
Assistant Inspectors	87,959 - 89,278	6.00	90,617 - 92,203	6.00	90,617 - 92,203	6.00
Shift Commanders	96,152 - 97,594	3.00	99,058 - 100,792	3.00	99,058 - 100,792	3.00
Drivers	86,455 - 87,751	15.00	89,068 - 90,626	15.00	89,068 - 90,626	15.00
Fire Fighters	59,537 - 84,735	24.00	61,336 - 87,511	24.00	61,336 - 87,511	24.00
Subtotal		68.00		69.00		68.00
TOTAL	XXX	68.00	XXX	69.00	XXX	68.00

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office: Emergency Management	**Budget:** Emergency Management
Program: Public Safety	**Submitted by:** 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.

2026 Accomplishments:

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.

Tornado After Action Review:

- Held a After Action Review of the July 27, 2026, tornado internally with staff. In addition, this was done with both Winnebago and Outagamie Counties.

2027 Goals/Plans:

Emergency Management Workshop – Training and Exercises

- 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. This will not be completed in 2026 due to the delay in Station 31's completion.

Major Increases (Decreases) in 2027 Budget:
No major changes in 2027.

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office: Finance	**Budget:** Other Public Safety
Program: Public Safety	**Submitted by:** 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 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
EMERGENCY GOVERNMENT								
OPERATIONS (2519-713)								
0115	Schools/Seminars/Training	110	1,500	111	120	1,500	1,500	
0207	Dues & Memberships	125	500	0	0	500	500	
0236	Outside Services	630	200	693	700	200	200	
0301	Office Supplies	0	500	214	220	500	500	
0308	Books and Periodicals	0	100	0	0	100	100	
0333	All Other Supplies	120	200	475	480	200	200	
0344	Small Equipment	0	500	0	0	500	500	
	EMERGENCY GOVERNMENT	**985**	**3,500**	**1,493**	**1,520**	**3,500**	**3,500**	**0**
OTHER PUBLIC SAFETY								
POLICE COMMISSION (2520-713)								
0122	Travel Expenses	257	500	0	300	500	500	
0236	Outside Services	7,244	5,000	0	3,000	5,000	5,000	
0261	Misc Expenditures	685	400	0	400	400	400	
	POLICE COMMISSION	**8,186**	**5,900**	**0**	**3,700**	**5,900**	**5,900**	**0**

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DEPARTMENT OF PUBLIC WORKS AND UTILITIES

Interim Department Head

Mark Rohloff

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

	2025 Actual	2026 Budget	2027 Requested	% Increase	2027 Proposed	% Increase
Operating Budget-General Fund only (excluding Public Right-of-Way Forestry)	$ 4,555,978	$ 4,682,650	$ 4,742,150	1.27%	$ 4,742,150	1.27%
No. of Employees (FTE) - All Funds	36.17	35.67	33.67	-6%	33.67	-6%

Budget Adjustments

Increases (Decreases) to Expenditures Requested

Mayor Proposed **$ -**

Mayor's Comments:

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CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office: Public Works	**Budget:** Public Works
Program: Public Works	**Submitted by:** Mark Rohloff

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

2027 PUBLIC WORKS STAFF

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

Operations	
1	Public Works Superintendent
1	Assistant Public Works Superintendent
0.67	Records/Data Entry Clerk
23	Public Works Crew
1	Traffic Technician
26.67	TOTAL

Several crew have been cross trained in traffic maintenance and can be allocated to traffic work as the workload demands.

Fleet Maintenance
1 Fleet Maintenance Superintendent
1 Lead Mechanic
4 Mechanics
6 TOTAL

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office: Public Works	**Budget:** Public Works
Program: Public Works	**Submitted by:** Mark Rohloff

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.

2026 Accomplishments:

- Replaced utilities and reconstructed/resurfaced streets identified in the capital improvement program.
- Completed the Courtside Fields Pond.
- Provided input for Arrowhead Park development plan and engineering.
- Initiated update to Storm Water Management Plan.
- Updated GIS data for sanitary sewer and storm sewer utilities.
- Assisted with the review of Storm Water Utility and Sanitary Sewer Utility rates.
- Contracted for and prepared City Hall space needs study.
- Created Traffic Technician position to address daily traffic issues.

2027 Goals/Plans:

- Replace utilities, reconstruct streets, make facility changes and implement traffic signal projects identified in 2027 capital improvement program.
- Complete Storm Water Utility Management Plan update.
- Review department structure to consider issues such as traffic management and engineering.

Major Increases (Decreases) in 2027 Budget: None

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.

2026 Accomplishments:
Purchased equipment as per budget.

2027 Goals/Plans:
Purchase equipment as per budget.

Major Increases (Decreases) in 2027 Budget: None

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office:	**Budget:**
Public Works	Public Works
Program:	**Submitted by:**
Public Works	Mark Rohloff

Municipal Garage
(010-3701-732)

Goals/Responsibilities:
Manage and maintain the facility.
Maintain municipal fleet to optimize fleet rediness.

2026 Accomplishments:
- Replaced the portion of the building roof over the North and South Vehicle storage bays.
- Continued to upgrade HVAC controls.
- Continued to evaluate all areas of activity to insure the highest efficiency.
- Managed grounds to accommodate brush debris from July tornado.
- Maintained buildings and grounds.

2027 Goals/Plans:
- Continue to explore ways to increase productivity.
- Maintain building and grounds.
- Implement projects identified in the capital improvement program.
- Recruit and retain staff.

Major Increases (Decreases) in 2027 Budget: None

Cecil Street Garage
(010-3702-732)

Goals/Responsibilities:
Manage and maintain facility.

2026 Accomplishments:
- Continued use as a cold storage facility for City and community groups.
- Continued rental contracts with Kids Kart Club and Youth-Go.
- Replaced water service and added an electronic passcode system to more accurately track water sales.

2027 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 2027 Budget: None

CITY OF NEENAH
2027 ADOPTED OPERATING BUDGET
PROGRAM COMMENTS

Department/Office: Public Works	**Budget:** Public Works
Program: Public Works	**Submitted by:** Mark Rohloff

Refuse/Garbage Collection
(010-4101-733)

Goals/Responsibilities:
Provide cost effective collection and disposal of refuse, garbage and recyclable materials.

2026 Accomplishments:
- Extended 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.
- Continued program for card access to Tullar drop-off center.
- Changed card distribution from mass mailing to in person.
- Reviewed drop-off center card access process.
- Staffed drop-off center weekdays from March through December and Saturday mornings from May through November; closed drop-off site 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.

2027 Goals/Plans:
- Continue to bill 100% of cost of commercial dumpster program to participants.
- Continue to staff drop-off center as in 2026.

Major Increases (Decreases) in 2027 Budget:
- Increased the pay rate for drop-off site attendants from $11.50 to $11.75 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 - $57 per ton – $1 increase from 2026.
  - Sweepings Refuse - $57 per ton.
  - Yard Waste - $35 per ton.
  - Wood (clean) - $57 per ton.
  - Single Stream Recycling - $12.50 per ton – a $2.50 increase from 2026.
- 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
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office: Public Works	**Budget:** Public Works
Program: Public Works	**Submitted by:** Mark Rohloff

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.

2026 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.
- Developed dust control procedure for Freedom Acres/Homes at Freedom Meadows Subdivision.

2027 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 2027 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.

2026 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.
- Developed formal Snow & Ice Control Procedure Document
- Continued purchasing salt through Wisconsin DOT contract.
- Worked closely with Police Department to respond to slippery intersections.

2027 Goals/Plans:
- Provide snow and ice control as dictated by weather conditions.
- Use anti-icing techniques to reduce use of salt and improve road conditions.
- Respond to Police Department request at slippery intersections.
- Track work done on streets versus work done on municipal parking lots.
- Evaluate privatizing parking lot snow clearing.

Major Increases (Decreases) in 2027 Budget:
- Reduced projected revenue for code enforcement-related snow removal.

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office: Public Works	**Budget:** Public Works
Program: Public Works	**Submitted by:** Mark Rohloff

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.

2026 Accomplishments:
- Worked with code enforcement to address complaints of high grass and overhanging shrubs.

2027 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 2027 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.

2026 Accomplishments:
- 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.
- Relocated signals at Industrial/Bell to allow removal of island on the west leg of the intersection.
- In joint project with City of Menasha, conducted intersection control evaluation for roundabout installations at Commercial/Nicolet and Nicolet/Third.

2027 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.
- Provide temporary traffic control, as necessary, for city operations, special events, and emergencies.

Major Increases (Decreases) in 2027 Budget: None.

Street Lighting
(010-7104-736)

Goals/Responsibilities:
Maintain street lights owned by City and coordinate other street lighting with We Energies.

2026 Accomplishments:
- Installed and maintained streetlights as necessary.

2027 Goals/Plans:
- Provide adequate street lighting.

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office: Public Works	**Budget:** Public Works
Program: Public Works	**Submitted by:** Mark Rohloff

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

Major Increases (Decreases) in 2027 Budget: None

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

Goals/Responsibilities:
Provide for equipment replacement on a planned and necessary basis.

2026 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.

2027 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 2027 Budget: None

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office: Public Works	**Budget:** Public Works
Program: Public Works	**Submitted by:** Mark Rohloff

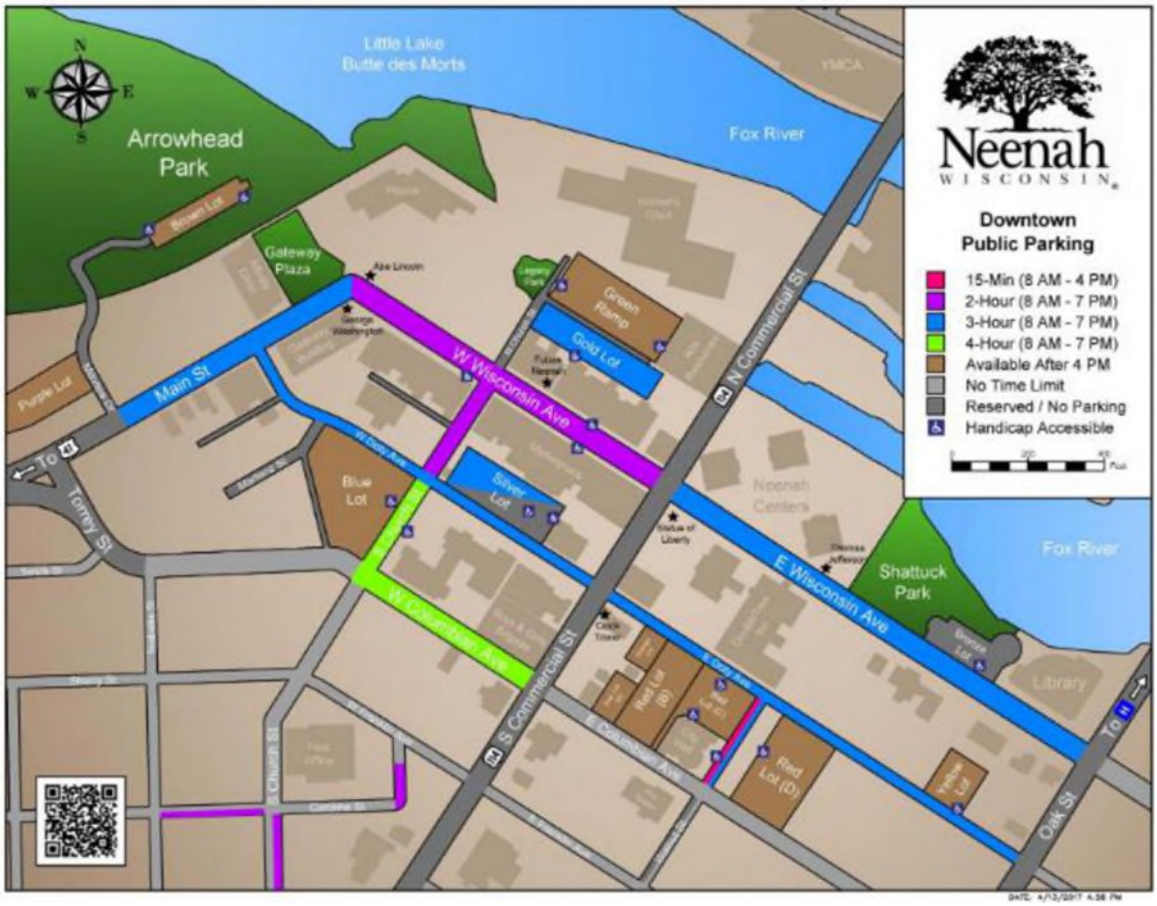
Parking Lots
(010-7702-738)

Goals/Responsibilities:

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

Lot No.	Description	Spaces[1]
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
TOTAL		804

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



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

2026 Accomplishments:
- 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.
- Prepared concept layout for expansion of Smith Street parking lot.

2027 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 has been $25/month since 2017
- Evaluate long-term lease arrangements that are near expiration.

Major Increases (Decreases) in 2027 Budget:
- Increased Storm Water charges to account for the change in designated departmental responsibility.

Parking Ramp
(010-7705-738)

Goals/Responsibilities:
Maintain the N. Church Street Ramp (930 spaces).

2026 Accomplishments:
- Continued to maintain the Church Street Ramp.
- Addressed instances of vandalism.
- Started implementing repairs identified in the 2025 structure condition survey for the ramp.

2027 Goals/Plans:
- Continue maintenance of ramp.
- Continue implementing recommendations from structure condition survey.

Major Increases (Decreases) in 2027 Budget:

- Increased Outside Services to account for trend in snow removal costs

DPW Services – Undesignated
(010-7999-739)

Goals/Responsibilities:
Assist other city departments as needed.

2026 Accomplishments:
- Assisted other city departments as needed.

2027 Goals/Plans:
- Assist other city departments as needed.

Major Increases (Decreases) in 2027 Budget:
- Adjusted wages to account for scale of services needed for elections in 2027.

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office:	**Budget:**
Public Works	Public Works
Program:	**Submitted by:**
Public Works	Mark Rohloff

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).

2026 Accomplishments:
- Continued to allocate Fleet charges to departments based on historical use of Fleet maintenance services.
- Operated motor pool as revenue neutral.
- 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.
- Created position of Lead Mechanic.

2027 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.
- Pursue software option to replace the home-built fleet management software.

Major Increases (Decreases) in 2027 Budget: None

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENT

Department/Office: Public Works	**Budget:** Public Works
Program: Public Works	**Submitted by:** Mark Rohloff

Sanitary Sewers
(045-4103-733)

Goals/Responsibilities:
To transport sewage to the wastewater treatment plant, maintain and clean approximately 120 miles of sanitary sewers and 2,590 manholes. Operate, maintain and repair 8 lift stations:

- Doty Lift Station (at South Park)
- Main Street Lift Station (at Slough)
- Breezewood Lift Station (at Bergstrom)
- Kittiver Lift Station
- Wheeler Lift Station (in Riverside Park)
- Lake Edge Lift Station (on Lynrose)
- Tullar Road Lift Station (near City Garage)
- Westbreeze Lift Station (near Meadowbreeze)

2026 Accomplishments:
- Continued sanitary sewer utility rate analysis.
- Updated sanitary sewer system information in the GIS.
- Continued work to reduce inflow/infiltration. Identified areas to address in 2027.
- Replaced sanitary sewers and upgraded lift stations in accordance with the capital improvement program.
- Continued sewer grouting and manhole repair.
- Assisted in development of policy to define minimum timeframe for utility rate review.
- Tracked development of Neenah-Menasha Sewage treatment plant upgrade.

2027 Goals/Plans:
- Continue progress on the elimination of inflow and infiltration. Continue sewer grouting and manhole repair.
- Design and manage sanitary sewer projects in the capital improvement program.
- Implement conclusions of sanitary sewer utility rate study.

Major Increases (Decreases) in 2026 Budget: None.

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENT

Department/Office: Public Works	**Budget:** Public Works
Program: Public Works	**Submitted by:** Mark Rohloff

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.

2026 Accomplishments:
- Continued TV and seal program as required.
- Coordinated TV work with sewer construction and completed work one year prior to street construction.
- Did extensive televising during the extremely wet spring to locate areas of infiltration or inflow

2027 Goals/Plans:
- Continue to coordinate televising lines and sealing prior to street construction.
- Added capital project to fund televising sanitary sewers the year prior to street replacement.

Major Increases (Decreases) in 2027 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)
- Castle Oak 2 (CTH G)
- Commerce Court
- Copps
- Eaglecrest
- Integrity Acres
- Westowne
- Douglas Park
- Nature Trails 1 (CTH G)
- Nature Trails 2 (L-shaped)
- Nature Trails 3 (Nature Trail Dr, E)
- Nature Trails 4 (Pondview Ct)
- Southfield
- Dixie Road
- Harrison Street
- Courtside Fields
- Liberty Heights 1 (Nation Ct)
- Liberty Heights 2 (Hedgeview Dr)
- Liberty Heights 3 (Plains Av)
- Freedom Meadows
- Freedom Acres 1 (Honor St)
- Freedom Acres 2 (Freeman Dr)
- Tullar Garage

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
2027 OPERATING BUDGET
PROGRAM COMMENT

Department/Office:	**Budget:**
Public Works	Public Works
Program:	**Submitted by:**
Public Works	Mark Rohloff

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

2026 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.
- Evaluated 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.
- Commence update to Storm Water Management Plan.

2027 Goals/Plans:
- Complete stormwater management plan update.
- 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.

Major Increases (Decreases) in 2027 Budget:
- Increased Miscellaneous Insurance to account for allocation from CVMIC.

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 nonresidents. 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
2027 OPERATING BUDGET
PROGRAM COMMENT

Department/Office:	**Budget:**
Public Works	Public Works
Program:	**Submitted by:**
Public Works	Mark Rohloff

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

Yard Waste: In 2026, yard waste was collected in May, July, September, and November. This was a change from prior years and was done to provide additional crew time to address other city infrastructure needs. 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.

2026 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.
- Continued to require a card to access the drop-off center to reduce abuse. Changed card distribution from mass mailing to in-person.

2027 Goals/Plans:

- Continue to staff drop-off center to reduce non-resident materials.
- Fund recycling program costs in excess of State Recycling Grant with “Special Charge” on tax bill, rather than using City reserves or tax levy.
- Review drop-off center access process.

Major Increases (Decreases) in 2027 Budget:

- Assumed single stream recyclable tipping fees to be $12.50 per ton, an increase of $2.50 per ton from 2026.
- 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 9,288 properties serviced comprising 9,376 charged units.
- Assumed a residential recycling special charge of $55.00 per unit, the same as 2026.
- Increased Postage and Admin & Public Information assuming a standalone mailing of the Public Works Service Guide in 2027.

CITY OF NEENAH
OPERATING BUDGET
***** PUBLIC WORKS EXPENDITURES DETAIL BY TYPE OF ACTIVITY *****
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
PUBLIC WORKS DEPARTMENT								
ENGINEERING (3501-731)								
0101	Salaries	444,780	511,210	336,123	469,510	591,400	591,400	
0103	Temporary Wages	15,040	20,000	17,866	20,000	20,000	20,000	
0104	Overtime Wages	237	1,000	0	1,000	1,000	1,000	
0110	Health Insurance	115,510	134,750	81,820	115,500	134,750	134,750	
0111	Fringes	91,786	97,820	65,666	91,920	118,470	118,470	
0115	Schools/Seminars/Training	787	1,250	932	1,250	1,250	1,250	
0118	License Renewal	0	200	70	180	0	0	
0202	Outside Printing	70	300	419	420	300	300	
0203	Postage	1,022	2,000	1,873	2,000	2,100	2,100	
0206	Advertising & Publication	82	100	29	100	100	100	
0207	Dues & Memberships	0	70	0	70	70	70	
0212	Maint of Office Equipment	0	100	0	100	100	100	
0213	Maint of Motor Vehicles	698	30	0	30	30	30	
0216	Maint of Operating Equip	0	100	0	50	50	50	
0218	Maint of Software	0	180	180	180	180	180	
0226	Storm Water	1,395	1,470	1,046	1,400	1,550	1,550	
0227	Cellular Telephone	3,039	3,530	2,337	3,200	3,440	3,440	
0236	Outside Services	129	200	18,277	30,000	200	200	
0238	Professional Services	0	200	0	200	200	200	
0254	Printer / Copies	1,655	0	0	0	0	0	
0255	IS Services / Internal	29,000	0	0	0	0	0	
0293	Maint of Motor Veh/Fleet	3,820	3,860	3,180	3,860	4,020	4,020	
0301	Office Supplies	299	600	791	800	650	650	
0302	Inhouse Printing	0	10	0	0	0	0	
0303	Computer Oper Supplies	105	0	0	0	0	0	
0310	Gasoline & Oil	2,830	3,600	2,825	3,400	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	0	20	25	30	20	20	
0333	All Other Supplies	1,525	2,000	1,622	2,000	2,000	2,000	
0347	Small Computer Hardware	900	0	0	0	0	0	
	ENGINEERING	**714,709**	**785,020**	**535,081**	**747,620**	**885,900**	**885,900**	**100,880**
CAPITAL OUTLAY - ENGINEERING (3581-731)								
8108	Office Furniture & Equip	0	100	0	100	100	100	
8133	All Other Equipment	0	100	0	100	100	100	
	CAP. OUTLAY - ENGINEERING	**0**	**200**	**0**	**200**	**200**	**200**	**0**

CITY OF NEENAH
OPERATING BUDGET
***** PUBLIC WORKS EXPENDITURES DETAIL BY TYPE OF ACTIVITY *****
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
MUNICIPAL GARAGE (3701-732)								
0101	Salaries	215,603	222,700	145,739	219,110	213,810	213,810	
0102	Full Time Hourly Wages	50,532	63,000	22,395	40,000	43,500	43,500	
0104	Overtime Wages	27	200	0	200	200	200	
0110	Health Insurance	94,998	81,890	49,676	78,640	73,470	73,470	
0111	Fringes	54,535	57,930	34,068	52,540	51,110	51,110	
0115	Schools/Seminars/Training	1,141	300	10	300	1,500	1,500	
0117	Clothing Allowance	11,207	12,000	10,694	12,500	12,000	12,000	
0118	License Renewal	160	300	0	160	160	160	
0202	Outside Printing	759	650	76	650	650	650	
0203	Postage	0	50	0	50	50	50	
0207	Dues & Memberships	260	300	0	300	300	300	
0212	Maint of Office Equipment	0	100	0	100	100	100	
0213	Maint of Motor Vehicles	0	50	0	50	50	50	
0214	Maint of Buildings	20,738	25,000	13,656	25,000	25,000	25,000	
0215	Maint of Radio Equipment	0	50	0	50	50	50	
0216	Maint of Operating Equip	1,916	5,000	2,457	5,000	5,000	5,000	
0219	Maintenance of Land	625	100	0	100	100	100	
0221	Telephone	349	290	183	290	290	290	
0222	Electricity	24,114	21,500	13,929	22,000	23,100	23,100	
0223	Natural Gas	17,811	15,200	10,456	16,000	16,800	16,800	
0224	Water & Sewer	2,564	2,720	1,966	2,720	3,140	3,140	
0226	Storm Water	9,889	10,400	7,417	9,900	11,080	11,080	
0227	Cellular Telephone	1,034	2,460	633	900	960	960	
0236	Outside Services	15,179	15,000	12,999	15,000	15,500	15,500	
0237	Pest Control	600	600	413	620	630	630	
0242	Permits	0	100	0	100	100	100	
0245	License Fees	655	660	655	660	660	660	
0254	Printer / Copies	1,762	0	0	0	0	0	
0255	IS Services / Internal	18,260	0	0	0	0	0	
0293	Maint of Motor Veh/Fleet	6,210	6,130	4,597	6,130	6,540	6,540	
0294	Oil and Fluids/Fleet	19	0	0	0	0	0	
0301	Office Supplies	372	500	146	500	500	500	
0306	Cleaning/Janitor Supplies	2,088	2,200	1,156	2,000	2,200	2,200	
0310	Gasoline & Oil	3,397	2,000	2,703	2,710	2,100	2,100	
0314	Building Maint Supplies	404	800	58	600	700	700	
0315	Land Maintenance Supplies	0	600	0	200	200	200	
0316	Equipment Maint. Supplies	144	200	197	200	200	200	
0319	Safety Supplies	485	500	622	650	500	500	
0320	Small Tools	60	50	0	50	50	50	
0332	Salt & Stone Chips	0	100	0	100	100	100	
0333	All Other Supplies	144	500	32	500	500	500	
0345	Shop Supplies	420	100	0	100	100	100	
0347	Small Computer Hardware	221	0	0	0	0	0	
	MUNICIPAL GARAGE	**558,682**	**552,230**	**336,933**	**516,680**	**513,000**	**513,000**	**(39,230)**

CITY OF NEENAH
OPERATING BUDGET
***** PUBLIC WORKS EXPENDITURES DETAIL BY TYPE OF ACTIVITY *****
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
CECIL STREET GARAGE (3702-732)								
0102	Full Time Hourly Wages	2,895	5,500	1,495	4,000	4,000	4,000	
0110	Health Insurance	1,046	1,580	442	1,580	1,140	1,140	
0111	Fringes	591	1,110	302	810	790	790	
0214	Maint of Buildings	92	2,000	0	2,000	2,000	2,000	
0216	Maint of Operating Equip	0	100	0	100	100	100	
0222	Electricity	2,521	2,100	1,409	2,100	2,200	2,200	
0223	Natural Gas	5,010	4,200	2,860	4,200	4,400	4,400	
0224	Water & Sewer	1,863	3,590	(2,706)	1,500	1,760	1,760	
0226	Storm Water	4,455	4,690	3,341	4,500	4,750	4,750	
0236	Outside Services	224	200	0	200	200	200	
0306	Cleaning/Janitor Supplies	0	50	0	50	50	50	
0333	All Other Supplies	0	100	0	100	100	100	
	CECIL STREET GARAGE	**18,697**	**25,220**	**7,143**	**21,140**	**21,490**	**21,490**	**(3,730)**
REFUSE GARBAGE COLLECTION (4101-733)								
0102	Full Time Hourly Wages	211,516	218,000	138,996	205,000	208,000	208,000	
0104	Overtime Wages	4,673	5,000	2,290	5,000	5,000	5,000	
0110	Health Insurance	77,357	63,880	41,744	61,340	60,770	60,770	
0111	Fringes	44,298	45,180	28,625	42,550	42,270	42,270	
0115	Schools/Seminars/Training	0	100	0	100	100	100	
0124	Meal Allowance	0	10	0	30	10	10	
0127	DOT Emp Notification Prog	0	20	0	20	20	20	
0202	Outside Printing	0	1,000	0	1,000	1,000	1,000	
0205	Debit Card Charges	238	250	137	250	250	250	
0213	Maint of Motor Vehicles	0	100	0	100	100	100	
0224	Water & Sewer	2,564	2,770	1,966	2,770	3,190	3,190	
0227	Cellular Telephone	63	130	86	130	140	140	
0236	Outside Services	920	2,000	560	1,500	2,000	2,000	
0243	Tipping Fees	452,321	435,000	311,797	450,000	460,000	460,000	
0244	Commercial Dumpsters	74,034	80,000	51,219	78,000	80,000	80,000	
0245	License Fees	220	0	241	250	0	0	
0249	Dumpster Pulls	63,420	60,000	33,955	60,000	62,000	62,000	
0293	Maint of Motor Veh/Fleet	67,770	73,120	54,840	73,120	71,310	71,310	
0310	Gasoline & Oil	49,024	52,500	40,952	52,500	55,000	55,000	
0313	Motor Vehicles Maint. Sup	0	300	0	300	300	300	
0316	Equipment Maint. Supplies	0	100	0	100	100	100	
0319	Safety Supplies	550	400	0	400	400	400	
0320	Small Tools	0	100	0	100	100	100	
0333	All Other Supplies	0	100	0	100	100	100	
0339	Tires & Tire Maintenance	22,440	20,000	12,814	20,000	20,000	20,000	
	REFUSE GARBAGE COLLECTION	**1,071,408**	**1,060,060**	**720,222**	**1,054,660**	**1,072,160**	**1,072,160**	**12,100**

CITY OF NEENAH
OPERATING BUDGET
***** PUBLIC WORKS EXPENDITURES DETAIL BY TYPE OF ACTIVITY *****
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
REPAIR OF STREETS (5101-734)								
0102	Full Time Hourly Wages	225,758	235,000	127,292	177,500	198,500	198,500	
0104	Overtime Wages	171	150	49	150	150	150	
0110	Health Insurance	81,049	67,360	37,623	64,680	56,680	56,680	
0111	Fringes	46,290	47,640	25,798	39,610	39,420	39,420	
0115	Schools/Seminars/Training	0	50	0	50	50	50	
0124	Meal Allowance	0	0	0	90	0	0	
0213	Maint of Motor Vehicles	0	100	0	100	100	100	
0216	Maint of Operating Equip	89	100	0	100	100	100	
0236	Outside Services	13,790	60,000	102,783	122,000	60,000	60,000	
0293	Maint of Motor Veh/Fleet	41,290	43,190	32,393	43,190	43,440	43,440	
0310	Gasoline & Oil	12,102	14,280	10,525	12,000	14,000	14,000	
0313	Motor Vehicles Maint. Sup	0	50	0	50	50	50	
0316	Equipment Maint. Supplies	529	350	396	400	350	350	
0319	Safety Supplies	625	300	166	300	300	300	
0320	Small Tools	241	100	360	400	200	200	
0331	Sand Gravel Hot/Cold Mix	33,329	30,000	22,740	30,000	30,000	30,000	
0333	All Other Supplies	3,208	3,000	325	3,000	3,000	3,000	
0339	Tires & Tire Maintenance	1,353	1,500	0	1,500	1,500	1,500	
0501	Vandalism	2,254	500	11	500	500	500	
	REPAIR OF STREETS	**462,078**	**503,670**	**360,461**	**495,620**	**448,340**	**448,340**	**(55,330)**
SNOW & ICE REMOVAL (6102-735)								
0102	Full Time Hourly Wages	71,772	85,000	72,511	100,000	82,000	82,000	
0104	Overtime Wages	90,322	80,000	43,304	80,000	75,000	75,000	
0110	Health Insurance	53,040	47,260	34,218	45,380	44,790	44,790	
0111	Fringes	33,211	33,430	23,465	36,470	31,160	31,160	
0115	Schools/Seminars/Training	80	200	0	200	200	200	
0124	Meal Allowance	1,356	1,500	996	1,500	1,500	1,500	
0213	Maint of Motor Vehicles	0	500	0	500	500	500	
0216	Maint of Operating Equip	0	50	0	50	50	50	
0236	Outside Services	1,174	2,000	1,160	2,000	2,000	2,000	
0293	Maint of Motor Veh/Fleet	167,570	173,810	130,358	173,810	176,320	176,320	
0310	Gasoline & Oil	44,155	35,000	25,807	35,000	36,750	36,750	
0313	Motor Vehicles Maint. Sup	0	200	0	200	200	200	
0316	Equipment Maint Supplies	0	300	109	300	300	300	
0319	Safety Supplies	0	200	0	200	200	200	
0320	Small Tools	0	100	0	100	100	100	
0332	Salt & Stone Chips	97,417	107,000	110,005	115,000	115,000	115,000	
0333	All Other Supplies	179	800	715	800	800	800	
0339	Tires & Tire Maintenance	6,425	5,500	3,381	5,500	5,500	5,500	
0344	Small Equipment	0	50	0	50	50	50	
	SNOW & ICE REMOVAL	**566,701**	**572,900**	**446,029**	**597,060**	**572,420**	**572,420**	**(480)**

CITY OF NEENAH
OPERATING BUDGET
***** PUBLIC WORKS EXPENDITURES DETAIL BY TYPE OF ACTIVITY *****
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
WEED CUTTING (6103-735)								
0102	Full Time Hourly Wages	22,075	22,000	17,938	25,000	21,500	21,500	
0103	Temporary Wages	8,719	9,000	6,261	6,270	9,000	9,000	
0104	Overtime Wages	0	0	434	440	0	0	
0110	Health Insurance	11,131	8,880	7,278	8,880	8,700	8,700	
0111	Fringes	6,313	6,280	4,990	6,280	6,050	6,050	
0293	Maint of Motor Veh/Fleet	16,990	16,350	12,263	16,350	17,880	17,880	
0310	Gasoline & Oil	3,409	3,260	3,187	3,200	3,360	3,360	
0319	Safety Supplies	0	50	144	150	50	50	
0333	All Other Supplies	2,015	800	1,373	1,380	1,000	1,000	
0339	Tires & Tire Maintenance	0	500	81	500	500	500	
	WEED CUTTING	**70,652**	**67,120**	**53,949**	**68,450**	**68,040**	**68,040**	**920**
TRAFFIC CONTROL (7101-736)								
0102	Full Time Hourly Wages	106,764	115,000	78,617	115,000	117,400	117,400	
0104	Overtime Wages	10,643	6,500	5,051	9,000	9,000	9,000	
0110	Health Insurance	42,105	34,800	24,720	33,420	36,060	36,060	
0111	Fringes	24,058	24,620	16,954	25,130	25,090	25,090	
0115	Schools/Seminars/Training	0	200	525	530	200	200	
0124	Meal Allowance	48	50	40	50	50	50	
0217	Maint of Traffic Signals	6,546	8,500	2,749	7,500	8,500	8,500	
0218	Maintenance of Software	2,025	2,030	1,485	2,030	2,100	2,100	
0221	Telephone	2	10	2	10	10	10	
0222	Electricity	12,782	16,000	10,657	16,000	16,800	16,800	
0227	Cellular Telephone	974	1,050	583	1,050	890	890	
0236	Outside Services	1,832	500	460	3,400	500	500	
0293	Maint of Motor Veh/Fleet	7,790	8,250	6,188	8,250	8,200	8,200	
0301	Office Supplies	66	20	0	20	20	20	
0310	Gasoline & Oil	2,492	2,500	2,296	2,500	2,600	2,600	
0316	Equipment Maint. Supplies	212	500	82	400	500	500	
0319	Safety Supplies	0	100	96	100	100	100	
0320	Small Tools	490	500	326	500	500	500	
0324	Pavement Marking Supplies	1,254	1,000	0	500	1,000	1,000	
0327	Sign & Barricade Supplies	14,246	12,000	10,826	12,000	12,000	12,000	
0333	All Other Supplies	97	100	0	100	100	100	
0344	Small Equipment	0	200	52	200	200	200	
	TRAFFIC CONTROL	**234,426**	**234,430**	**161,709**	**237,690**	**241,820**	**241,820**	**7,390**
STREET LIGHTING (7104-736)								
0102	Full Time Hourly Wages	2,537	3,000	681	2,000	3,000	3,000	
0110	Health Insurance	847	860	201	860	860	860	
0111	Fringes	520	610	138	410	600	600	
0222	Electricity	629,235	660,000	449,635	660,000	693,000	693,000	
0236	Outside Services	5,000	5,000	1,356	5,000	5,000	5,000	
0293	Maint of Motor Veh/Fleet	100	80	60	80	110	110	
0316	Equipment Maint. Supplies	0	100	0	100	100	100	
0333	All Other Supplies	0	300	0	300	300	300	
	STREET LIGHTING	**638,239**	**669,950**	**452,071**	**668,750**	**702,970**	**702,970**	**33,020**
CAPITAL OUTLAY - P.W. EQUIP. (7581-737)								
8108	Office Furniture & Equip.	183	250	90	250	250	250	
8113	Communication Equipment	655	750	0	750	750	750	
8116	Maintenance Equipment	2,001	4,000	640	4,000	4,000	4,000	
8133	All Other Equipment	1,333	1,000	1,349	1,350	1,000	1,000	
	CAP. OUTLAY - P.W. EQUIP.	**4,172**	**6,000**	**2,079**	**6,350**	**6,000**	**6,000**	**0**

CITY OF NEENAH
OPERATING BUDGET
***** PUBLIC WORKS EXPENDITURES DETAIL BY TYPE OF ACTIVITY *****
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
PARKING LOTS (7702-738)								
0101	Salaries	835	0	636	1,000	0	0	
0102	Full Time Hourly Wages	10,477	10,000	12,527	12,530	6,250	6,250	
0104	Overtime Wages	11,592	9,000	13,042	16,000	10,000	10,000	
0110	Health Insurance	7,763	5,440	7,742	8,100	4,640	4,640	
0111	Fringes	4,696	3,850	5,310	5,310	3,230	3,230	
0124	Meal Allowance	172	150	252	270	150	150	
0219	Maintenance of Land	12,430	16,500	12,142	13,000	16,500	16,500	
0222	Electricity	4,420	4,400	2,616	4,400	4,600	4,600	
0226	Storm Water	6,667	6,100	7,433	9,900	10,450	10,450	
0236	Outside Services	0	1,000	0	1,000	1,000	1,000	
0237	Pest Control	0	400	0	200	300	300	
0251	Rental	9,440	8,000	8,000	8,000	8,000	8,000	
0293	Maint of Motor Veh/Fleet	12,000	12,280	9,210	12,280	12,630	12,630	
0310	Gasoline & Oil	762	550	368	550	570	570	
0332	Salt & Stone Chips	0	500	0	500	500	500	
0333	All Other Supplies	0	200	0	200	200	200	
	PARKING LOTS	**81,254**	**78,370**	**79,278**	**93,240**	**79,020**	**79,020**	**650**
PARKING RAMP (7705-738)								
0101	Salaries	10,725	10,140	8,241	10,140	10,390	10,390	
0102	Full Time Hourly Wages	5,611	7,000	2,649	6,200	6,250	6,250	
0110	Health Insurance	5,896	5,740	3,217	5,740	4,830	4,830	
0111	Fringes	3,403	3,510	2,230	3,350	3,920	3,920	
0214	Maint of Buildings	12,494	18,000	12,809	17,000	18,000	18,000	
0216	Maint of Operating Equip	4,005	100	51	100	100	100	
0222	Electricity	30,114	34,650	16,626	33,000	34,650	34,650	
0224	Water & Sewer	4,104	4,610	3,012	4,200	4,840	4,840	
0226	Storm Water	1,305	1,380	979	1,310	1,460	1,460	
0236	Outside Services	33,210	24,000	19,589	27,000	27,000	27,000	
0237	Pest Control	1,629	2,000	958	2,000	2,000	2,000	
0238	Professional Services	0	250	0	250	250	250	
0293	Maint of Motor Veh/Fleet	330	360	270	360	350	350	
0306	Cleaning/Janitor Supplies	149	500	0	250	350	350	
0314	Building Maint. Supplies	1,920	1,500	0	1,200	1,500	1,500	
0316	Equipment Maint. Supplies	0	400	0	200	200	200	
0319	Safety Supplies	0	150	0	150	150	150	
0320	Small Tools	0	250	0	250	250	250	
0332	Salt & Stone Chips	8,927	9,000	1,559	9,000	9,000	9,000	
0333	All Other Supplies	70	100	0	100	100	100	
0344	Small Equipment	0	250	0	250	250	250	
0501	Vandalism	3,500	200	0	200	200	200	
	PARKING RAMP	**127,392**	**124,090**	**72,190**	**122,250**	**126,040**	**126,040**	**1,950**
DPW SERVICES - INTERDEPARTMENTAL (7901-739 thru 7999-739)								
0101	Salaries	2,477	0	3,391	5,000	0	0	
0102	Full Time Hourly Wages	2,257	450	2,915	5,500	3,000	3,000	
0104	Overtime Wages	118	500	266	270	200	200	
0110	Health Insurance	1,723	1,430	1,941	1,950	910	910	
0111	Fringes	993	1,010	1,331	6,400	640	640	
	DPW SERVICES - INTERDEPT.	**7,568**	**3,390**	**9,844**	**19,120**	**4,750**	**4,750**	**1,360**
PUBLIC WORKS DEPARTMENT		**4,555,978**	**4,682,650**	**3,236,989**	**4,648,830**	**4,742,150**	**4,742,150**	**59,500**
						Percent Budget Change		**1.27%**

CITY OF NEENAH
REQUEST FOR 2027 OPERATING
BUDGET SUPPLEMENTARY DETAIL
SHEET FOR STAFFING AND SALARIES

Department/Office:
Public Works
Program:
Public Works

	STAFFING					
	Current Budget		**Requested Budget**		**Proposed Budget**	
POSITION TITLE	**Grade/Monthly Sal./Hr. Rate**	**No.**	**Grade/Monthly Sal./Hr. Rate**	**No.**	**Grade/Monthly Sal./Hr. Rate**	**No.**
FULL TIME						
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 Technician	9	1.00	9	1.00	9	1.00
Equipment Operator	8	1.00	8	1.00	8	1.00
Tech III	8	3.00	8	3.00	8	3.00
Tech II	7	13.00	7	13.00	7	13.00
Tech I	6	8.00	6	6.00	6	6.00
Subtotal		35.00		33.00		33.00
PART-TIME						
Garage Admin Assistant (1,510 Hours)	6	0.67	6	0.67	6	0.67
TOTAL	XXX	35.67	XXX	33.67	XXX	33.67

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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

	2025 Actual	2026 Budget	2027 Requested	% Increase	2027 Proposed	% Increase
Operating Budget	$ 1,454,843	$ 1,448,950	$ 1,378,850	-4.84%	$ 1,378,850	-4.84%
No. of Employees (FTE)	10.67	10.75	10.75	0%	10.75	0%

Budget Adjustments

Increases (Decreases) to Expenditures Requested

Mayor Proposed **$ -**

Mayor's Comments:

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CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office: Community Development	**Budget:** Community Development
Program: Community Development and Human Services	**Submitted by:** Kelly Nieforth

Goals/Responsibilities:
Provide planning and zoning services, building permits and inspections, City Assessor duties, coordinate GIS and Weights and Measures 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 the Mayor, Common Council, Plan Commission, Community Development Authority, Board of Appeals, Board of Review, Loan Assistance Board, Committee on Aging, Landmarks Commission, Joint Revenue Board, BID Board, Sustainable Neenah Committee and special project committees.

2026 Accomplishments:

Planning
The Planning Division issued an RFP for services related to re-writing the City's Zoning and Sign Code. Vandewalle Associates was chosen to lead the project. To date, initial background data gathering has been completed, a public workshop and community survey were completed, and Community Development Staff are in the process of reviewing zoning districts, bulk standards, and land use tables.

New single-family housing construction slowed in 2026. However, two newly platted subdivisions (2nd Addition to Freedom Acres and Courtside Fields), provided 57 new single-family lots. Community Development staff continue to engage residential land developers for opportunities within and adjacent to the city for new residential opportunities.

Inspections
As of August 2026, staff completed over 2,621 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, 2026, the City Sealer completed 144 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 2026. Assessment staff are conducting neighborhood reviews in the neighborhood to the east and south of City Hall. 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 2026 is 18% lower than 2025. The decrease can be attributed to the large number of vacant land sales that occurred in 2025 in the new subdivisions on the southwest side of Neenah. The median home value has increased 6% from last year. Over 230 building permits affecting property value have been reviewed as of August 1, 2026, which is in-line with previous years, but is fewer than 2025. This is also attributed to the large number of new construction residential homes in the new subdivisions on the southwest side of Neenah.

Economic Development
Staff managed Community Development Authority projects and aided developers and businesses looking to invest in Neenah. Staff continued to market commercial sites along S. Commercial Street and the downtown. Gunderson Cleaners and Edgewater Door started construction on their new facilities in the city's industrial park investing approximately $16 million dollars in Neenah. Staff continue to partner with other city departments on the development of Arrowhead Park.

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office: Community Development	**Budget:** Community Development
Program: Community Development and Human Services	**Submitted by:** 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 began work on the City of Neenah GIS Strategic plan, which will be finalized before the end of the year. GIS staff also evaluated and prioritized the workflows and efficiencies suggested by the internal review conducted by ESRI. GIS staff also assisted Public Works in the development and implementation of Survey 123 applications, which will assist with data collection in the field.

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's Houses Into Homes Program debuted in March 2024. As of August 1, 2026, 50 projects have been completed through the program, including 37 Curb Appeal Grant projects and 13 Refresh & Renew Loan projects. The program has generated significant investment in Neenah's housing stock, with $276,579 in City investment leveraging an additional $488,182 in private investment.

2027 Goals/Plans:

Planning
- Complete the re-write of the City's Zoning and Sign Code.
- Implement new zoning/planning processes as part of the City's new Zoning Code.
- Review zoning and planning fee schedule.
- Review and update the City's residential subdivision review process, including modernizing the fee structure, developing policies for street construction, sidewalk installation, storm water pond maintenance, and other items associated with residential development.
- Review subdivision ordinance and update where necessary to align with zoning code.
- Conduct training for the Board of Appeals members.
- Develop a process to review development in floodplains and wetlands.
- Update the City's Comprehensive Plan as it relates to Wisconsin Act 173 (2025).
- Continue to implement the recommendations of the City's Comprehensive Plan, Downtown Master Plan, and S. Commercial Street Corridor Plan.
- Continue effective internship program to the benefit of the City and upcoming planning and GIS professionals.

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
- Conduct a city-wide revaluation.
- Develop an educational outreach plan to help residents and property owners understand the revaluation process.
- Execute all permits that affect value, process property sales and conduct annual neighborhood inspections of residential properties.
- 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.
- Explore alternatives for a new assessment system.

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office: Community Development	**Budget:** Community Development
Program: Community Development and Human Services	**Submitted by:** Kelly Nieforth

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
- Provide guidance and oversight of the Arrowhead Park Redevelopment.
- Manage the Downtown Gateway Redevelopment Area projects.
- Manage the expansion of Southpark Industrial Center.
- Administer 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.
- Develop a project for EOC Mapping; creating the anticipated maps and layouts for use in disaster response.
- Review and modify existing web applications to ensure they adhere to the city's logo and branding guidelines.
- 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 2027 Budget:

None.

CITY OF NEENAH
OPERATING BUDGET
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
COMMUNITY DEVELOPMENT								
COMM. DEVELOPMENT ADMIN. (9301-801)								
0101	Salaries	356,485	372,020	258,788	372,230	381,150	381,150	
0103	Temporary Wages	52,241	11,000	7,186	8,000	10,000	10,000	
0110	Health Insurance	87,990	77,000	57,780	77,000	77,000	77,000	
0111	Fringes	70,904	65,330	45,366	63,490	66,040	66,040	
0115	Schools/Seminars/Training	0	1,500	777	1,200	800	800	
0203	Postage	961	1,250	554	1,200	1,200	1,200	
0206	Advertising & Publication	34	200	0	200	200	200	
0207	Dues & Memberships	641	650	561	570	550	550	
0218	Maint of Software	457	300	247	300	300	300	
0227	Cellular Telephone	482	890	580	890	890	890	
0236	Outside Services	1,131	130,000	27,272	50,000	0	0	
0254	Printer / Copies	1,545	0	0	0	0	0	
0255	IS Services / Internal	22,100	0	0	0	0	0	
0301	Office Supplies	1,161	500	365	500	500	500	
0308	Books and Periodicals	0	100	0	0	0	0	
0333	All Other Supplies	50	100	0	100	100	100	
0343	Small Program Packages	644	500	150	250	500	500	
0344	Small Equipment	0	100	0	100	100	100	
0347	Small Computer Hardware	304	0	0	0	0	0	
	COMM. DEVELOP. ADMIN.	**597,130**	**661,440**	**399,626**	**576,030**	**539,330**	**539,330**	**(122,110)**
INSPECTIONS (9302-801)								
0101	Salaries	223,007	250,670	164,468	253,540	260,400	260,400	
0110	Health Insurance	60,120	51,880	38,880	51,880	52,660	52,660	
0111	Fringes	45,007	50,000	32,806	50,570	50,920	50,920	
0115	Schools/Seminars/Training	1,685	3,200	1,990	3,200	3,280	3,280	
0205	Debit Card Charges	12,974	10,000	4,423	10,000	10,150	10,150	
0207	Dues & Memberships	320	1,200	266	630	1,000	1,000	
0213	Maint of Motor Vehicles	362	650	0	500	650	650	
0227	Cellular Telephone	663	1,010	640	950	1,050	1,050	
0236	Outside Services	0	400	0	300	400	400	
0254	Printer / Copies	193	0	0	0	0	0	
0255	IS Services / Internal	17,400	0	0	0	0	0	
0293	Maint Of Motor Veh/Fleet	1,260	1,560	1,170	1,560	1,330	1,330	
0302	Inhouse Printing	0	80	0	60	80	80	
0308	Books and Periodicals	1,617	1,500	519	1,500	750	750	
0310	Gasoline & Oil	1,835	2,500	1,145	1,750	2,600	2,600	
0333	All Other Supplies	531	1,000	48	1,000	1,000	1,000	
0334	Other- WI Building Seals	2,471	2,500	2,409	2,410	1,500	1,500	
0347	Small Computer Hardware	136	0	0	0	0	0	
	INSPECTIONS	**369,581**	**378,150**	**248,764**	**379,850**	**387,770**	**387,770**	**9,620**

CITY OF NEENAH
OPERATING BUDGET
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
GIS (9303-801)								
0101	Salaries	79,898	82,690	59,111	82,670	84,750	84,750	
0110	Health Insurance	22,000	19,250	14,400	19,250	19,250	19,250	
0111	Fringes	14,345	14,600	10,437	14,600	14,770	14,770	
0227	Cellular Telephone	480	530	360	530	530	530	
0236	Outside Services	10,500	0	0	0	0	0	
0255	IS Services / Internal	15,300	0	0	0	0	0	
0303	Computer Oper Supplies	0	500	0	250	300	300	
0343	Small Program Packages	180	250	0	250	250	250	
0347	Small Computer Hardware	89	0	0	0	100	100	
	WEIGHTS & MEASURES	**142,792**	**117,820**	**84,308**	**117,550**	**119,950**	**119,950**	**2,130**
WEIGHTS & MEASURES (9305-801)								
0203	Postage	19	0	1	10	0	0	
0205	Debit Card Charges	72	0	21	30	30	30	
0236	Outside Services	23,750	23,750	17,811	23,750	23,750	23,750	
0333	All Other Supplies	150	0	0	150	150	150	
	WEIGHTS & MEASURES	**23,991**	**23,750**	**17,833**	**23,940**	**23,930**	**23,930**	**180**
ASSESSOR OPERATIONS (9314-801)								
0101	Salaries	165,560	142,540	123,857	142,960	146,650	146,650	
0110	Health Insurance	44,000	38,500	28,890	38,500	38,500	38,500	
0111	Fringes	34,217	25,500	22,158	25,580	25,870	25,870	
0115	Schools/Seminars/Training	211	1,000	741	800	500	500	
0202	Outside Printing	0	500	499	650	7,500	7,500	
0203	Postage	1,564	1,500	541	1,200	16,000	16,000	
0207	Dues & Memberships	2,100	2,100	1,735	2,100	2,100	2,100	
0213	Maint of Motor Vehicles	0	150	0	100	150	150	
0218	Maint of Software	0	100	0	0	0	0	
0227	Cellular Telephone	917	680	464	680	680	680	
0233	Other Serv-Manufac Fees	12,957	14,000	0	14,000	14,000	14,000	
0236	Outside Services	36,500	40,000	31,003	40,000	54,750	54,750	
0254	Printer / Copies	193	0	0	0	0	0	
0255	IS Services / Internal	22,300	0	0	0	0	0	
0293	Maint Of Motor Veh/Fleet	530	470	353	470	550	550	
0301	Office Supplies	0	100	0	50	50	50	
0303	Computer Oper Supplies	0	50	0	0	0	0	
0308	Books and Periodicals	0	100	0	0	50	50	
0310	Gasoline & Oil	243	300	104	320	320	320	
0333	All Other Supplies	57	150	0	100	150	150	
0344	Small Equipment	0	50	0	50	50	50	
	ASSESSOR OPERATIONS	**321,349**	**267,790**	**210,345**	**267,560**	**307,870**	**307,870**	**40,080**
COMMUNITY DEVELOPMENT		**1,454,843**	**1,448,950**	**960,876**	**1,364,930**	**1,378,850**	**1,378,850**	**(70,100)**
							Percent Budget Change	**-4.84%**

CITY OF NEENAH
REQUEST FOR 2027 OPERATING
BUDGET SUPPLEMENTARY DETAIL
SHEET FOR STAFFING AND SALARIES

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

	STAFFING					
	Current Budget		Requested Budget		Proposed Budget	
POSITION TITLE	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	0.75	6	0.75	6	0.75
Subtotal		10.75		10.75		10.75
TOTAL	XXX	10.75	XXX	10.75	XXX	10.75

CITY OF NEENAH
2027 OPERATING BUDGET

Department/Office: Community Development	**Budget:** Landmarks Commission
Program: Community Development and Human Services	**Submitted by:** Landmarks Commission

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.

2026 Accomplishments:
The Commission sponsored a historic horse-drawn wagon tour in conjunction with the Neenah-Menasha Inter-Tribal Pow Wow.

Commissioners initiated a review of the historic preservation ordinance and prepared a grant application for update of the historic property inventory.

Commissioners reviewed exterior renovation projects on landmark properties as required by the ordinance.

2027 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. In addition, the Commission plans to update the inventory of historic properties.

Major Increases (Decreases) in 2027 Budget: None

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office: Community Development	**Budget:** Sustainable Neenah
Program: Community Development and Human Services	**Submitted by:** 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. Support Neenah's Farmer's Market and other community events to promote sustainable practices. Assist with the implementation of sustainable practices, projects and policies.

2026 Accomplishments:
Supported the Neenah Farmers Market and collaborated with community partners that provided educational presentations at the market on battery recycling and prairie restoration. 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.

2027 Goals/Plans:
Continue planning process, and provide public information through Farmers Market events, the City website, City newsletter and other media. Continue the development of programs to assist residents with water conservation, energy efficiency, and/or native plant and tree planting.

Major Increases (Decreases) in 2027 Budget: None

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

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

COMMUNITY DEVELOPMENT AUTHORITY (CDA)

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.

2026 Accomplishments:
- Obtained Voluntary Party Liability Exemption (VPLE) from WDNR for Glatfelter Redevelopment.
- Analyzed parking needs in downtown and surrounding areas.
- Collaborated with the State of Wisconsin and a neighboring property owner to obtain 110 W. Cecil Street, the former Donaldson's Cleaner's site, to cap the site and create a parking lot.
- Worked with multiple developers to redevelop CDA sites along S. Commercial Street and downtown.
- Amended CDA by-laws.
- Established CDA goals for 2026.

2027 Goals/Plans:
- Assist with redevelopment of key brownfield sites within the City.
- Identify redevelopment opportunities for the Doty Island and the South Commercial Street Business District.
- Continue housing, Community Development Block Grant and redevelopment responsibilities under jurisdiction of CDA.

Major Increases (Decreases) in 2027 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.

2026 Accomplishments:

Past funding:	2024 - $16,809
	2025 - $17,145
	2026 - $17,487
Proposed funding:	2027 - $17,840

2026 Goals/Plans:
Service provider continues to plan, organize and supervise programs and activities for 260 days per year.

Major Increases (Decreases) in 2027 Budget: None.

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

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

2026 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 2027 Budget: Increase to develop and promote two educational events to support the needs and wellbeing of senior residents.

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office: Community Development	**Budget:** Mass Transit
Program: Community Development and Human Services	**Submitted by:** 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.

2026 Accomplishments:
Through July 2026, there were 34,191 passenger trips on Route 30 (downtown Appleton to downtown Neenah), with 38,877 in 2025; on Route 31/32 (internal Neenah route) 20,025 passenger trips (19,608 in 2025); and on Route 41 (Neenah to Grand Chute), 12,471 passenger trips (12,734 in 2025). There was loss of service on some routes in late July and early August due to the July 27, 2026 storm.

2027 Goals/Plans:
Maintain existing routes and programs and review for improvements.

Major Increases (Decreases) in 2027 Budget: None

	2026 Budget	2026 Estimate	2027 Budget
Gross Bus Service Cost	$520,492	$520,492	$536,420
Less: Grants/Aids	(420,119)	(420,119)	(430,493)
Net Service Cost	100,373	100,373	105,927
Add: Shelter Operating Costs	390	390	390
Add: Connector Service	14,200	14,200	14,200
NET BUS SERVICE COST	$114,963	$114,963	$120,517

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office: Community Development	**Budget:** Dial-A-Ride
Program: Community Development and Human Services	**Submitted by:** 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 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 ($20.24 per trip in 2027) less the fare, and the City of Neenah reimburses Valley Transit for the balance of the cost (the local share.)

2026 Accomplishments:
Provide estimated 2,500 rides through a contract with Running, Inc., the current program service provider.

2027 Goals/Plans:
Budget for an estimated 4,700 rides.

Major Increases (Decreases) in 2027 Budget: None

	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Fund Balance (Deficit) Jan. 1	269,227	300,401	300,401	295,901
Revenues				
City of Neenah	12,000	12,000	-	-
City of Menasha	10,000	10,000	-	-
Winnebago County	18,000	20,000	20,000	20,000
United Way	8,000	9,000	-	-
Interest & Misc	9,286	5,000	6,000	5,000
Total Revenue	57,286	56,000	26,000	25,000
Expenditures				
Transportation Charges	17,593	44,200	20,000	44,200
Misc Expenditures	519	1,000	500	1,000
Transfer to General Fund	8,000	10,000	10,000	10,000
Total Expenditures	26,112	55,200	30,500	55,200
Excess Revenue Over (Under) Expenditures	31,174	800	(4,500)	(30,200)
Fund Balance (Deficit) Dec. 31	300,401	301,201	295,901	265,701

CITY OF NEENAH
OPERATING BUDGET
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
OTHER COMMUNITY SERVICES								
LANDMARK OPERATIONS (9319-801)								
0115	Schools/Seminars/Training	0	650	0	1,000	1,000	1,000	
0202	Outside Printing	1,725	1,000	0	500	500	500	
0203	Postage	0	100	0	0	50	50	
0206	Advertising & Publication	0	100	0	0	50	50	
0207	Dues & Memberships	40	200	140	140	200	200	
0236	Outside Services	2,900	1,000	750	750	1,500	1,500	
0301	Office Supplies	0	50	0	0	50	50	
0318	Maps and Records	0	200	0	0	500	500	
0326	Photography Supplies	200	200	0	0	0	0	
0333	All Other Supplies	0	500	0	0	150	150	
	LANDMARK OPERATIONS	**4,865**	**4,000**	**890**	**2,390**	**4,000**	**4,000**	**0**
SUSTAINABLE NEENAH COMMITTEE (9320-801)								
0115	Schools/Seminars/Training	0	300	0	0	300	300	
0207	Dues & Memberships	1,000	1,000	1,000	1,000	1,000	1,000	
0333	All Other Supplies	0	3,000	0	500	3,000	3,000	
	SUSTAINABLE NEENAH	**1,000**	**4,300**	**1,000**	**1,500**	**4,300**	**4,300**	**0**
COMMUNITY DEVELOPMENT AUTHORITY (9321-801)								
0202	Outside Printing	0	50	0	0	0	0	
0203	Postage	0	60	0	0	0	0	
0206	Advertising & Publication	0	100	0	50	100	100	
0207	Dues & Memberships	0	250	0	250	250	250	
0219	Maintenance of Land	0	5,000	2,135	3,500	5,000	5,000	
0222	Electricity	786	850	524	700	850	850	
0224	Water & Sewer	139	150	99	700	170	170	
0226	Storm Water	3,683	4,000	3,342	4,000	4,430	4,430	
0236	Outside Services	1,475	2,000	6,231	6,240	2,000	2,000	
	COM DEV AUTHORITY	**6,083**	**12,460**	**12,331**	**15,440**	**12,800**	**12,800**	**340**

CITY OF NEENAH
OPERATING BUDGET
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
MASS TRANSIT (9323-801)								
0222	Electricity	225	250	161	250	250	250	
0226	Storm Water	135	140	0	140	150	150	
0236	Outside Services	502,751	520,490	390,366	520,490	536,420	536,420	
0268	Connecter Cost	0	14,200	0	14,200	14,200	14,200	
	MASS TRANSIT	**503,111**	**535,080**	**390,527**	**535,080**	**551,020**	**551,020**	**15,940**
DIAL-A-RIDE PROGRAM (9322-801)								
0236	Outside Services	12,000	12,000	10,422	12,000	0	0	
	Contractual Services	**12,000**	**12,000**	**10,422**	**12,000**	**0**	**0**	**(12,000)**
	DIAL-A-RIDE PROGRAM	**12,000**	**12,000**	**10,422**	**12,000**	**0**	**0**	**(12,000)**
Y-SENIOR FRIENDS PROGRAM (9324-801)								
0236	Outside Services	17,145	17,760	17,487	17,490	17,840	17,840	
	Contractual Services	**17,145**	**17,760**	**17,487**	**17,490**	**17,840**	**17,840**	**80**
	Y-SENIOR FRIENDS PROGRAM	**17,145**	**17,760**	**17,487**	**17,490**	**17,840**	**17,840**	**80**
COMMITTEE ON AGING (9221-792)								
0203	Postage	0	100	0	0	1,000	1,000	
0204	Conferences & Meetings	0	150	0	250	4,000	4,000	
0207	Dues & Memberships	0	0	0	0	0	0	
	Contractual Services	**0**	**250**	**0**	**250**	**5,000**	**5,000**	**4,750**
	COMMITTEE ON AGING	**0**	**250**	**0**	**250**	**5,000**	**5,000**	**4,750**
OTHER COMMUNITY SERVICES		**544,204**	**585,850**	**432,657**	**584,150**	**594,960**	**594,960**	**9,110**
							Percent Budget Change	**1.56%**

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

	2025 Actual	2026 Budget	2027 Requested	% Increase	2027 Proposed	% Increase
Operating Budget	$ 2,676,232	$ 2,742,090	$ 2,783,180	1.50%	$ 2,753,180	0.40%
No. of Employees (FTE)	23.41	23.46	23.93	2.00%	23.93	2.00%

Budget Adjustments

Increases (Decreases) to Expenditures Requested

Mayor Proposed **$ (30,000)**

Mayor's Comments:

I recommend reducing the Library's electronic materials budget by $30,000 from $92,000 to $62,000, and using the Library Trust Fund to cover the difference.

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CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office: Neenah Public Library	**Budget:** Administration
Program: Culture and Recreation	**Submitted by:** 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.
- To 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 11^{h} highest circulating library (of physical items) in Wisconsin (as of the end of 2025) and the 11th highest circulating library of e-materials in Wisconsin (as of the end of 2025). Neenah has the 17th 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 29% more items in 2025 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 $4.52 in 2025, which is below the average cost per circulation in the Winnefox Library System ($7.87) and of other libraries in Winnebago County ($7.26). Out of the top 25 circulating libraries in Wisconsin in 2025, we had the lowest cost per circulation. The average cost per circulation of the top 25 circulating libraries in the state was $8.48.

Services and Programming

Library staff offer a range of services, including reference assistance and reader's advisory. They 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.

The library contracted with an American Sign Language interpreter to be present at several storytimes to fulfill an ADA accommodation request. The Friends of the Neenah Public Library, the Library's Trust Fund, and a grant from the John and Sally Mielke Early Years Fund for the Fox Valley within the Community Foundation of the Fox Valley Region (2026) provided funding for the ASL interpreter services at a cost of over $17,000 to date.

In 2025, program offerings increased by 7% with a 15% increase in attendance at our programs, ranking 6th in attendance in the state, and 1st in the Winnefox System. Library programming is offered at the library, as well as at local parks, schools, daycares, and residential facilities. In 2025, staff visited over 13 schools and shared the love of reading with more than 3,000 students.

In response to our community survey asking for more areas for children to play, we opened Nina's Neighborhood, a place for children ages 2-6 years old to learn and explore through play. According to the American Academy of Pediatrics (AAP) play is critically important and lists the benefits of play as: supports healthy brain development; allows children to safely explore their fears and practice adult roles; and is a way that children build relationships with their peers and caregivers.

CITY OF NEENAH
2027 OPERATING BUDGET REQUEST
PROGRAM COMMENTS

Department/Office: Neenah Public Library	**Budget:** Administration
Program: Culture and Recreation	**Submitted by:** Library Board of Trustees

Donations

Donations play a vital role in supporting programming, special projects, and purchases. The Library's Trust Fund received $91,946 in donations in 2025. Programming is funded solely through donations, with total costs exceeding $48,000. In 2025, Trust Fund expenditures were $193,312 and the Friends of the Neenah Public Library expenditures were $43,275 and paid for the following: materials, including hoopla, supplies for take and create kits, costs for staff to attend national and state conferences, creation of new meeting rooms, marketing firm's services, Nina's Neighborhood, sensory room, snacks for kids during the month of August on no school days, startup funds for the Experience Pass collection, 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, ADVOCAP*, American Chemical Society, Blind Tiger Games, Boys and Girls Club, Brain Center of Green Bay, Common Ground Fox Cities*, 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, Fox Valley Zine and Book Arts Festival (ZABA)*, Future Barlow Foundation*, Girl Scouts, Goodwill Industries, Highlands at Mahler Park, L.E.A.P. Cultural Community, Lake Edge Learning Center, Lawrence University, Lion's Tail Brewing, Neenah Historical Society, Neenah Joint School District, Neenah Lutheran Schools, Neenah Park and Recreation, Neenah Repair Cafe, NEWSTAR, Northeast Wisconsin Land Trust, Outagamie Master Gardeners, Photo Op, Plexus, Remarkable, St. Mary Central, St. Vincent de Paul, Stepping Stones Learning Center, The Brigade, Todd Stevens & Associates, Two Men and Truck, United Way, UW Extension-Winnebago County, Valley Transit*, Valley VNA, Volunteer Action Council, Wild Ones, Winnebago Audubon Society, Winnebago County (legal assistance clinics), Winnebago County Health Department*, Winnebago County Literacy Council*, Winnebago County Solid Waste*, Wisconsin DNR*, Wisconsin Water Library*, Women's Health Specialists, YMCA, and Youth-Go. (* are new partnerships)

2027 Goals/Plans:

- Create an outdoor play literacy area.
- 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.
- Add a full-time youth services position to increase outreach services to support the needs of families.

Major Increases (Decreases) in 2027 Budget:

WALS (Winnefox Automated Library System) Computerization

The 2027 fee for WALS will remain the same. 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. In 2025, the WALS web developer built a new website for the Library, including confirming the website met new Federal ADA standards and guidelines, at no additional cost to the Library.

Operating Receipts (revenue)

The Library will not see a revenue increase from Winnebago County for services to township residents as the city's appropriations for the library in 2026 were less than those for 2025, resulting in stagnant 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.

Salaries

To meet the youth services department's growing needs and requests for outreach, I propose transitioning one part-time assistant youth services librarian position to a full-time youth services librarian beginning July 1. This position will be funded in part by retirement, the salary of the current part-time position, and reallocating funds from other sources. Public surveys have asked about services we cannot offer because of our limited staff hours. We need more staff time to adequately serve all populations: working families, daycares, middle school, and homeschoolers.

CITY OF NEENAH
OPERATING BUDGET
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
PUBLIC LIBRARY								
LIBRARY ADMINISTRATION (9501-821)								
0101	Salaries	820,171	861,660	602,375	846,300	901,580	901,580	
0102	Hourly Wages	558,506	585,360	416,715	587,120	576,930	576,930	
0103	Temporary Wages	88,043	84,000	52,792	84,000	84,000	84,000	
0109	Premium Pay	13,105	14,500	8,739	14,000	14,500	14,500	
0110	Health Insurance	243,080	213,680	158,690	212,080	223,310	223,310	
0111	Fringes	212,000	207,340	144,971	205,450	208,110	208,110	
0123	Auto Allowance	528	1,000	681	1,000	1,000	1,000	
0202	Outside Printing	0	0	0	620	0	0	
0203	Postage	2,343	2,750	1,671	2,750	2,750	2,750	
0206	Advertising & Publication	484	800	709	710	700	700	
0207	Dues & Memberships	100	2,000	630	800	500	500	
0214	Maintenance of Buildings	59,950	60,000	46,787	60,000	63,000	63,000	
0218	Software Maintenance	5,647	8,000	2,380	6,000	6,000	6,000	
0219	Maintenance of Land	915	1,000	2,585	2,590	1,000	1,000	
0221	Telephone	3,596	3,590	2,419	3,630	3,590	3,590	
0222	Electricity	66,246	76,000	42,794	75,000	79,800	79,800	
0223	Natural Gas	12,006	20,000	8,726	18,000	21,000	21,000	
0224	Water & Sewer	6,486	7,530	5,019	7,530	8,700	8,700	
0225	Commercial Dumpster	775	850	591	800	800	800	
0226	Storm Water	1,170	1,230	878	1,230	1,380	1,380	
0227	Cellular Telephone	336	350	516	800	880	880	
0236	Outside Services	28,616	21,000	16,375	21,000	22,500	22,500	
0237	Pest Control	115	200	90	150	150	150	
0246	Property & Liability Ins	19,061	20,590	20,367	20,370	21,620	21,620	
0249	Collection Services	2,596	2,000	1,617	2,000	2,000	2,000	
0250	Copy Mach. Lease/Supplies	18,077	17,500	14,667	17,500	17,750	17,750	
0252	Rental of Equipment	508	630	381	510	600	600	
0255	IS Services/Internal	10,000	0	0	0	0	0	
0301	Office Supplies	2,970	4,500	2,695	4,300	4,500	4,500	
0303	Computer Operation Supply	0	0	0	270	0	0	
0306	Cleaning/Janitor Supplies	11,224	11,000	9,265	11,000	12,000	12,000	
0319	Safety Supplies	312	1,000	168	1,000	500	500	
0340	Library Books & Materials	190,261	210,000	131,328	210,000	200,000	200,000	
0341	Library Supplies	6,024	7,500	5,611	7,500	7,500	7,500	
0342	Tech Service Supplies	5,193	7,000	5,139	7,000	7,000	7,000	
0344	Small Equipment	886	1,000	0	0	0	0	
0349	Electronic Materials	77,682	82,000	78,666	82,000	92,000	62,000	
	LIBRARY ADMINISTRATION	**2,469,012**	**2,537,560**	**1,787,037**	**2,515,010**	**2,587,650**	**2,557,650**	**20,090**

CITY OF NEENAH
OPERATING BUDGET
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
WALS COMPUTERIZATION (9503-821)								
0203	Postage	2,152	1,500	889	1,500	2,500	2,500	
0236	Outside Services	167,993	174,030	174,027	174,030	174,030	174,030	
0253	Technology Res Fund	29,000	29,000	29,000	29,000	19,000	19,000	
	Contractual Services	**199,145**	**204,530**	**203,916**	**204,530**	**195,530**	**195,530**	**(9,000)**
	WALS COMPUTERIZATION	**199,145**	**204,530**	**203,916**	**204,530**	**195,530**	**195,530**	**(9,000)**
CARRIED FORWARD FUNDS (9598-821)								
0236	Outside Services	0	0	21,301	58,340	0	0	
8133	All Other Equipment	8,075	0	0	0	0	0	
	Carried Forward Funds	**8,075**	**0**	**21,301**	**58,340**	**0**	**0**	
	TOTAL EXPENDITURES	**2,676,232**	**2,742,090**	**2,012,254**	**2,777,880**	**2,783,180**	**2,753,180**	**11,090**
OPERATING RECEIPTS (010-0000-542)								
542-02	Library Receipts	720	600	585	800	600	600	
542-03	Coffee Sales	531	300	413	500	400	400	
542-04	Bottled Beverages/Snacks	2,605	2,500	2,124	2,400	2,500	2,500	
542-05	Copier/Printer Fees	16,707	13,000	13,264	16,000	15,000	15,000	
542-07	Lost/Damaged Materials	8,030	8,000	5,818	7,500	8,000	8,000	
542-07	Insurance Recoveries	0	0	3,406	3,410	0	0	
542-08	Exam Proctoring	207	150	649	800	400	400	
542-19	P-Card Rebate	5,481	3,400	2,298	2,700	2,500	2,500	
542-20	Winnebago County	1,022,087	1,035,710	1,035,713	1,035,720	1,035,710	1,035,710	
542-21	Calumet County	21,186	32,750	32,751	32,760	37,600	37,600	
542-22	Fond Du Lac County	1,707	880	887	890	1,000	1,000	
542-23	Waushara County	2,077	1,090	1,094	1,100	700	700	
542-24	Green Lake County	17	130	137	140	710	710	
542-25	Waupaca County	3,025	3,110	3,115	3,120	3,880	3,880	
542-26	Outagamie County	136,498	137,340	137,340	137,340	123,580	123,580	
542-49	Collection Fee Charges	1,353	900	927	1,000	1,100	1,100	
542-50	Appl Carryover Balance	0	40,000	0	0	0	0	
	TOTAL OPERATING RECEIPTS	**1,222,231**	**1,279,860**	**1,240,521**	**1,246,180**	**1,233,680**	**1,233,680**	**-46,180**
	TOTAL EXPENDITURES	**2,676,232**	**2,742,090**	**2,012,254**	**2,777,880**	**2,783,180**	**2,753,180**	**11,090**
							Percent Budget Change	**0.40%**
	TOTAL REVENUES	**1,222,231**	**1,279,860**	**1,240,521**	**1,246,180**	**1,233,680**	**1,233,680**	**-46,180**
							Percent Budget Change	**-3.61%**
	EFFECT ON LEVY	**1,454,001**	**1,462,230**	**771,733**	**1,531,700**	**1,549,500**	**1,519,500**	**57,270**
							Percent Budget Change	**3.92%**

CITY OF NEENAH
REQUEST FOR 2027 OPERATING
BUDGET SUPPLEMENTARY DETAIL
SHEET FOR STAFFING AND SALARIES

Department/Office:
Neenah Public Library
Program:
Culture and Recreation

	STAFFING					
	Current Budget		Requested Budget		Proposed Budget	
POSITION TITLE	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
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	2.00	10	2.00
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		12.10		12.10
PART-TIME						
Admin. Asst (1,300 Hrs.)	6	0.53	6	0.53	6	0.53
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	2.12	8	2.12
Asst Custodian (1,040 hrs)	4	0.67	4	0.67	4	0.67
Total Part-time		12.36		11.83		11.83
TOTAL	XXX	23.46	XXX	23.93	XXX	23.93

* Sunday hours premium pay.

2025 IN REVIEW

Neenah Public Library

232,268 library patron visits

156,663 digital items checked out

943 programs offered

44,109 program attendees

Area library comparison	Menasha	Oshkosh	Neenah
cardholders	10,294	27,335	21,333 = *19th
collection size	103,822	243,134	189,280 = *14th
check outs	179,743	456,602	588,932 = *11th
cost per circ	$11.47	$9.70	$4.52 = *11th

Neenah service population = *17th

Neenah is top circulating library in Winnefox System with lowest cost per circ

average cost per circulation

Winnebago County	Winnefox	Top 25 circulating libraries in WI
$7.26	$7.87	$8.48

* State rankings are based on data from the 2025 Wisconsin Public Library Annual Reports.

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office: Parks and Recreation	**Budget:** Harbor Committee
Program: Culture and Recreation	**Submitted by:** Michael Kading

Goals/Responsibilities:
The Neenah Harbor Committee advises the Parks and Recreation Commission on matters related to boating safety and recreation.

Activities:
Assure compliance with State navigation regulations.
Maintain aids to navigation in the harbor.

2026 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 1.5 days. 3 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.
- Implementation of shoreline protection and improvements at Doty Park.
- Installation of Historical Buoy marking the location of the Council Tree. This was done in cooperation with the Kevin Prost and the NNYC.

2027 Goals/Plans:
- Continue replacement of buoys.
- Continue control measures for invasives and Harmful Algae Blooms.
- Assist with the shoreline stabilization/improvement design at Kimberly Point.

Major Increases (Decreases) in 2027 Budget: None.

CITY OF NEENAH
OPERATING BUDGET
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
HARBOR COMMITTEE (9602-831)								
0102	Hourly	0	0	300	300	0	0	
0104	Overtime Wages	0	0	169	170	0	0	
0236	Outside Services	8,220	8,500	8,000	8,000	9,000	9,000	
0242	Permit	154	300	154	160	300	300	
0333	All Other Supplies	1,018	1,500	120	1,500	1,600	1,600	
	HARBOR COMMITTEE	**9,392**	**10,300**	**8,743**	**10,130**	**10,900**	**10,900**	**600**
							Percent Budget Change	**5.83%**

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:

	2025 Actual	2026 Budget	2027 Requested	% Increase	2027 Proposed	% Increase
Operating Budget (excluding Parks Forestry Program)	$ 2,552,046	$ 2,640,210	$ 2,711,490	2.70%	$ 2,711,490	2.70%
No. of Employees (FTE) - All Funds	12.60	13.35	13.35	0.00%	13.35	0.00%

Budget Adjustments

Increases (Decreases) to Expenditures Requested

Mayor Proposed **$ -**

Mayor's Comments:

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CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office: Parks & Recreation	**Budget:** Parks & Recreation
Program: Culture and Recreation	**Submitted by:** 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 Hobbies.
- Maintain facilities that host soccer, baseball, pickleball, tennis, and tournaments.
- Provide 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	12 - 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 (dedicated) 12 overlays
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)

2026 Accomplishments:
Park Projects:
- Carpenter Preserve – Preliminary trail development, volunteer workdays, began 5-year implementation plan.
- Kimberly Point Lighthouse Preservation Project – Fundraising completed, project to start September 1.
- Doty Seawall/Shoreline Phase 1 – Punchlist items completed.
- Quarry Play Equipment Replacement – Fall completion.
- Doty Play Equipment Replacement – Delayed to 2028.
- Asphalt Trail/Parking Lot Repairs.
- CORP – Substantially completed by end of the year.

Recreation:
- Hosted the 11th 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, and adult and youth sports.
- Offered cultural opportunities, including 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.

New Programs:
- Beginner Cake Decorating
- Charming Creations
- Doty Cabin Special Events & Programs
- Indoor Aqua Power
- Indoor Lap Swim
- Indoor Open Swim
- Indoor Splash Break
- Indoor Swim Lessons
- Indoor Tread & Shred – Deep Water
- Log Your Loops
- Paddle, Trek, and Treat
- StoryWalk Art Explorations

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office: Parks & Recreation	**Budget:** Parks & Recreation
Program: Culture and Recreation	**Submitted by:** M. Kading

Grants and Donations: Raised the following non-tax revenues to support programming and park development:

- Play It Forward $119
- Fun Run Sponsors..... $16,950
- Movie in the Park..... $500
- Pool Sponsors $1,000
- Community Band $59,460
- Kids Triathlon $1,500
- Trees for the Living $1,655
- Tennis Awards $20,000
- Riverside Players $2,150

Partnerships: Provided support to the following organizations for events and programs:

- Neenah Soccer Club
- Fox Valley Sailing School
- Neenah-Nodaway Yacht Club
- Washington School of Early Learning
- Neenah Boys/Girls Club
- Future Neenah Inc
- Neenah Baseball Inc
- NJSD Facility Reciprocity
- Boys & Girls Brigade
- Menasha Parks & Rec Dept.
- Youth-Go Baseball and The Hallows
- Fox Crossing Park and Rec. Dept.
- YMCA Day Camp and A Day in the Park
- Neenah Private Schools

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.

	2022	**2023**	**2024**	**2025**	**2026**	**2027**
Average Temperature	77^0	77^0	75^0	80^0	81^0	
Lesson Registration	972	902	906	853	852	
Season Passes Sold	1,401	1,309 & 163 Punch Passes	1,024 213Punch 30Lap	898 217 Punch 21 Lap	888 235 Punch 38 Lap	
Daily Passes	27,479	27,294	24,963	25,914	23,044	
Total Attendance	38,630	39,045	36,401	37,878	34,528	
	Actual	**Actual**	**Actual**	**Actual**	**Estimated**	**Budgeted**
Expenditures	$289,135	$327,390	$345,592	$339,135	$339,330	$347,780
Revenue	($204,567)	($226,435)	($234,886)	($231,910)	($238,910)	($242,350)
Levy Support	$84,568	$100,955	$110,706	$107,225	$100,420	$105,430
Cost Recovery Rate	71%	69%	68%	68%	70%	70%

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office: Parks & Recreation	**Budget:** Parks & Recreation
Program: Culture and Recreation	**Submitted by:** M. Kading

2027 Goals/Plans:

- Offer high quality, cost effective year-round recreational programing 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:
  - Riverside Lighting Replacement
  - Kimberly Point Shoreline Protection (design, engineering, permitting)
  - Kimberly Point Lighthouse Preservation Project
  - Shattuck Park Boat Slip Analysis
  - Whiting Boathouse Roof Replacement
  - Doty Cabin Repairs (successful grant application)
  - Asphalt Trail/Parking Lot Repairs
- Review all current recreation program offerings and determine future direction .

Major Increases (Decreases) 2027 Budget:

- Reduced Printing and Mailing – 2027-2028 Fall/Winter Activity Guide will be online only.

CITY OF NEENAH
OPERATING BUDGET
***** PARK & RECREATION SUMMARY BY TYPE OF EXPENDITURE *****
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
PERSONNEL SERVICES								
0101	Salaries	491,315	515,730	376,867	529,290	520,170	520,170	
0102	Full Time Hourly Wages	279,779	379,940	244,380	357,580	378,970	378,970	
0103	Temporary Wages	469,305	478,300	435,887	465,580	502,000	502,000	
0104	Overtime Wages	34,139	27,600	30,979	32,090	27,750	27,750	
0110	Health Insurance	243,154	212,980	176,052	212,980	213,980	213,980	
0111	Fringes	182,714	205,030	149,850	201,550	201,550	201,550	
0115	Schools/Seminars/Training	4,711	8,200	6,326	9,410	9,400	9,400	
0117	Clothing Allowance	8,356	10,450	10,401	11,080	11,250	11,250	
0118	License Renewal	279	40	0	40	40	40	
0123	Auto Allowance	286	450	223	250	450	450	
0124	Meal Allowance	12	20	0	20	20	20	
0127	DOT Emp Notification Prog	0	20	0	20	20	20	
	PERSONNEL SERVICES	**1,714,050**	**1,838,760**	**1,430,965**	**1,819,890**	**1,865,600**	**1,865,600**	**26,840**
CONTRACTUAL SERVICES								
0202	Outside Printing	18,452	21,950	13,279	25,070	18,800	18,800	
0203	Postage	6,995	7,140	6,397	7,100	6,500	6,500	
0206	Advertising & Publication	1,511	2,500	1,049	1,500	2,500	2,500	
0207	Dues & Memberships	1,326	1,600	951	1,500	1,500	1,500	
0211	Maint of Fixed Equipment	25,589	14,000	22,793	24,780	14,000	14,000	
0213	Maint of Motor Vehicles	9,713	2,000	732	2,000	2,000	2,000	
0214	Maint of Buildings	8,899	6,600	2,969	4,670	6,650	6,650	
0216	Maint of Operating Equip	879	3,750	801	1,750	3,750	3,750	
0218	Maint of Software	447	810	1,791	2,100	2,100	2,100	
0219	Maintenance of Land	0	1,000	4,785	4,790	1,000	1,000	
0220	Maint of Athletic Fields	3,445	2,500	4,973	4,980	2,500	2,500	
0221	Telephone	1,027	460	188	240	300	300	
0222	Electricity	56,150	64,700	40,969	59,700	67,060	67,060	
0223	Natural Gas	12,646	16,740	8,662	13,410	17,200	17,200	
0224	Water & Sewer	51,578	69,590	56,106	71,090	76,740	76,740	
0225	Commercial Dumpster	6,554	6,080	5,592	6,570	6,080	6,080	
0226	Storm Water	37,816	40,730	27,667	40,850	43,120	43,120	
0227	Cellular Telephone	2,762	3,220	2,237	3,200	3,300	3,300	
0233	Other Services	81,501	80,300	69,636	80,090	86,050	86,050	
0234	Credit Card Payment Fees	30,404	31,000	33,411	35,000	40,000	40,000	
0236	Outside Services	59,377	66,160	36,572	64,390	66,450	66,450	
0237	Pest Control	3,417	3,640	2,778	4,130	4,140	4,140	
0238	Professional Services	1,492	1,100	1,113	1,650	1,300	1,300	
0242	Permits	734	750	698	750	770	770	
0251	Rental	23,075	23,870	20,584	25,300	29,070	29,070	
0252	Rental of Equipment	2,586	2,000	1,511	2,000	2,000	2,000	
0254	Printer / Copies	2,626	0	0	0	0	0	
0255	IS Services / Internal	41,400	0	0	0	0	0	
0293	Maint of Motor Veh/Fleet	149,400	146,630	109,973	146,630	157,200	157,200	
	CONTRACTUAL SERVICES	**641,801**	**620,820**	**478,217**	**635,240**	**662,080**	**662,080**	**41,260**

CITY OF NEENAH
OPERATING BUDGET
***** PARK & RECREATION SUMMARY BY TYPE OF EXPENDITURE *****
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
SUPPLIES & MATERIALS								
0301	Office Supplies	633	900	391	1,020	1,000	1,000	
0305	Chemicals	715	300	0	300	300	300	
0306	Cleaning/Janitor Supplies	16,080	13,350	13,861	14,290	13,850	13,850	
0310	Gasoline & Oil	37,660	35,120	31,731	35,120	36,530	36,530	
0311	Fixed Equipment Maint.Sup	3,034	2,700	704	2,380	2,700	2,700	
0312	Playground Maintenance	18,016	11,000	1,407	11,000	11,000	11,000	
0313	Motor Vehicles Maint. Sup	0	400	39	400	400	400	
0314	Building Maint. Supplies	12,917	10,400	9,995	11,320	10,400	10,400	
0315	Land Maintenance Supplies	7,787	15,500	6,040	15,980	15,500	15,500	
0316	Equipment Maint. Supplies	2,804	3,400	2,246	3,380	3,400	3,400	
0319	Safety Supplies	2,248	3,200	4,523	5,170	3,900	3,900	
0320	Small Tools	1,232	1,300	283	1,260	1,300	1,300	
0321	Athletic Field Maint. Sup	17,553	17,000	19,154	19,160	17,000	17,000	
0326	Photography Supplies	0	110	0	50	110	110	
0333	All Other Supplies	29,114	28,350	27,237	32,190	28,820	28,820	
0335	Set Design/Construction	2,196	4,000	4,443	4,450	4,000	4,000	
0336	Concession Supplies	35,854	28,000	30,167	30,180	28,000	28,000	
0338	Costumes	365	800	1,128	2,000	800	800	
0344	Small Equipment	4,879	4,200	4,230	4,230	4,200	4,200	
0345	Shop Supplies	0	600	0	600	600	600	
0347	Small Computer Hardware	3,108	0	0	0	0	0	
	SUPPLIES & MATERIALS	**196,195**	**180,630**	**157,579**	**194,480**	**183,810**	**183,810**	**3,180**
	TOTAL PARK & RECREATION	**2,552,046**	**2,640,210**	**2,066,761**	**2,649,610**	**2,711,490**	**2,711,490**	**71,280**
						Percent Budget Change		**2.70%**

CITY OF NEENAH
REQUEST FOR 2027 OPERATING
BUDGET SUPPLEMENTARY DETAIL
SHEET FOR STAFFING AND SALARIES

Department/Office:
Parks and Recreation
Program:
Culture and Recreation

	STAFFING					
	Current Budget		Requested Budget		Proposed Budget	
POSITION TITLE	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	2.00	8	2.00	8	2.00
Park Technician	7	3.00	7	3.00	7	3.00
Subtotal		12.00		12.00		12.00
PART-TIME						
Admin. Asst. (1,170 hrs.)	6	0.60	6	0.60	6	0.60
Parks Technician (1,500 hrs)	6	0.75	6	0.75	6	0.75
TOTAL	XXX	13.35	XXX	13.35	XXX	13.35

CITY OF NEENAH
OPERATING BUDGET
***** PARK & RECREATION EXPENDITURES & REVENUES SUMMARY *****
FOR FISCAL YEAR 2027

ACCOUNT NUMBER	PARK & RECREATION DIVISION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
	REGULAR PROGRAMS SUMMARY							
781	Park & Rec. Administration	795,170	773,020	564,285	792,240	774,530	774,530	1,510
781	General Unalloc. Overhead	43,706	47,600	46,751	51,160	56,510	56,510	8,910
782	Adult Programs	2,041	3,300	1,756	2,700	3,300	3,300	0
783	Contracted Programs	57,295	53,000	43,088	51,500	53,000	53,000	0
785	Youth Programs	217,497	237,450	218,981	234,520	249,120	249,120	11,670
786	Other Park & Rec. Activities	18,039	16,100	12,765	18,360	18,750	18,750	2,650
787	Riverside Players	28,882	33,180	35,785	38,690	33,180	33,180	0
788	Parks	1,050,281	1,129,510	812,138	1,112,730	1,157,340	1,157,340	27,830
	TOTAL EXPENDITURES	**2,212,911**	**2,293,160**	**1,735,549**	**2,301,900**	**2,345,730**	**2,345,730**	**52,570**
						Percent Budget Change		**2.29%**
	TOTAL REVENUES	**457,094**	**492,160**	**419,923**	**433,730**	**463,170**	**463,170**	**(28,990)**
						Percent Budget Change		**-5.89%**
	NET EFFECT ON LEVY	**1,755,817**	**1,801,000**	**1,315,626**	**1,868,170**	**1,882,560**	**1,882,560**	**81,560**
						Percent Budget Change		**4.53%**
	INDEPENDENT PROGRAMS SUMMARY							
784	Outdoor Pool	339,135	347,050	331,163	339,330	347,780	347,780	730
784	Indoor Pool	0	0	51	8,380	17,980	17,980	17,980
	TOTAL EXPENDITURES	**339,135**	**347,050**	**331,214**	**347,710**	**365,760**	**365,760**	**18,710**
						Percent Budget Change		**5.39%**
	Outdoor Pool	231,910	269,850	238,892	238,910	242,350	242,350	(27,500)
	Indoor Pool	0	0	0	9,080	24,000	24,000	24,000
	TOTAL REVENUES	**231,910**	**269,850**	**238,892**	**247,990**	**266,350**	**266,350**	**(3,500)**
						Percent Budget Change		**-1.30%**
	NET EFFECT ON LEVY	**107,225**	**77,200**	**92,322**	**99,720**	**99,410**	**99,410**	**22,210**
						Percent Budget Change		**28.77%**
	GRAND TOTAL EXPENDITURES	2,552,046	2,640,210	2,066,763	2,649,610	2,711,490	2,711,490	71,280
						Percent Budget Change		**2.70%**
	GRAND TOTAL REVENUES	689,004	762,010	658,815	681,720	729,520	729,520	(32,490)
						Percent Budget Change		**-4.26%**
	NET EFFECT ON LEVY	**1,863,042**	**1,878,200**	**1,407,948**	**1,967,890**	**1,981,970**	**1,981,970**	**103,770**
						Percent Budget Change		**5.52%**

CITY OF NEENAH
OPERATING BUDGET
***** PARK & RECREATION SUMMARY BY PROGRAM ACTIVITY *****
FOR FISCAL YEAR 2027

PROGRAM ACTIVITY	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
REGULAR PROGRAMS							
PARK & REC. ADMINISTRATION							
(781)							
Park & Rec Admin Office	795,170	773,020	564,285	792,240	774,530	774,530	
Gen Unallocated Overhead	43,706	47,600	46,751	51,160	56,510	56,510	
PARK & REC. ADMINISTRATION	**838,876**	**820,620**	**611,036**	**843,400**	**831,040**	**831,040**	**10,420**
ADULT PROGRAMS							
(782)							
Tennis Lessons	0	800	196	200	800	800	
Pickleball	2,041	2,500	1,560	2,500	2,500	2,500	
ADULT PROGRAMS	**2,041**	**3,300**	**1,756**	**2,700**	**3,300**	**3,300**	**0**
CONTRACTED PROGRAMS							
(783)							
Sports Clinics	10,988	11,000	10,864	11,000	11,000	11,000	
Fitness	16,556	14,000	12,430	16,500	14,000	14,000	
Contracted Youth Programs	29,751	28,000	19,794	24,000	28,000	28,000	
CONTRACTED PROGRAMS	**57,295**	**53,000**	**43,088**	**51,500**	**53,000**	**53,000**	**0**
INDEPENDENT PROGRAMS							
(784)							
Outdoor Pool	339,135	347,050	331,163	339,330	347,780	347,780	
Indoor Pool	0	0	51	8,380	17,980	17,980	
INDEPENDENT PROGRAMS	**339,135**	**347,050**	**331,214**	**347,710**	**365,760**	**365,760**	**18,710**

CITY OF NEENAH
OPERATING BUDGET
***** PARK & RECREATION SUMMARY BY PROGRAM ACTIVITY *****
FOR FISCAL YEAR 2027

PROGRAM ACTIVITY	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
YOUTH PROGRAMS							
(785)							
Office and Supervision	3,024	3,700	3,620	3,650	3,700	3,700	
Enrichment Programs	0	0	132	280	550	550	
Operation Recreations	88,798	97,850	95,316	98,350	102,700	102,700	
Filthy Fun Kids Run	4,932	3,900	4,795	4,810	4,000	4,000	
Park Kart Mobile Recreati	1,080	1,250	1,086	1,240	1,250	1,250	
Special Events	7,639	9,200	10,118	10,870	8,400	8,400	
Tennis - Playgrounds	27,134	30,300	29,437	29,450	29,300	29,300	
Children's Playtime	17,913	20,200	11,463	20,300	20,800	20,800	
Sports Programs	6,670	8,600	4,993	6,200	8,780	8,780	
Youth Programs	28,485	31,200	28,261	29,260	31,750	31,750	
Op Rec Jr.	31,822	31,250	29,760	30,110	31,850	31,850	
Spring Break Camp	0	0	0	0	3,320	3,320	
Special Field Trips	0	0	0	0	2,720	2,720	
YOUTH PROGRAMS	**217,497**	**237,450**	**218,981**	**234,520**	**249,120**	**249,120**	**11,670**
OTHER PARK & REC. ACTIVITIES							
(786)							
Doty Cabin	10,460	8,590	6,306	9,000	10,000	10,000	
Ice Rink Program	300	0	1,117	1,120	1,000	1,000	
Community Band	7,279	7,510	5,342	8,240	7,750	7,750	
OTHER PARK & REC. ACTIVITIES	**18,039**	**16,100**	**12,765**	**18,360**	**18,750**	**18,750**	**2,650**
RIVERSIDE PLAYERS							
(787)							
Production	28,882	33,180	35,785	38,690	33,180	33,180	
RIVERSIDE PLAYERS	**28,882**	**33,180**	**35,785**	**38,690**	**33,180**	**33,180**	**0**
PARKS							
(788)							
Parks Operations	986,049	1,048,240	770,112	1,029,060	1,072,030	1,072,030	
Volunteers In Parks	0	750	246	750	750	750	
City Sculpture Maint	5,274	6,040	3,649	6,880	6,190	6,190	
Riverwalk	35,845	47,550	25,901	49,560	49,550	49,550	
Vandalism	6,248	4,620	3,215	5,670	5,140	5,140	
Boat Launching Repair	3,796	1,700	1,167	1,700	1,700	1,700	
Arrowhead Park	13,069	20,610	7,848	19,110	21,980	21,980	
PARKS	**1,050,281**	**1,129,510**	**812,138**	**1,112,730**	**1,157,340**	**1,157,340**	**27,830**
REGULAR PROGRAMS	**2,552,046**	**2,640,210**	**2,066,763**	**2,649,610**	**2,711,490**	**2,711,490**	**71,280**
					Percent Budget Change		**2.70%**

CITY OF NEENAH
OPERATING BUDGET
***** REVENUE DETAIL - PARK & RECREATION *****
FOR FISCAL YEAR 2027

ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 REQUEST	2027 PROPOSED	BUDGET CHANGE
REGULAR PROGRAMS							
GENERAL RECEIPTS							
Sun Shine Program	(570)	800	0	500	500	500	
Work Permit State Payment	(150)	0	(320)	(320)	(300)	(300)	
Miscellaneous	0	0	600	600	600	600	
Sales Tax Collections	(15,881)	(16,000)	(13,806)	(16,000)	(16,000)	(16,000)	
Sales Tax	180	130	167	170	150	150	
GENERAL RECEIPTS	**(16,421)**	**(15,070)**	**(13,359)**	**(15,050)**	**(15,050)**	**(15,050)**	**20**
ADULT PROGRAM REVENUE							
Tennis Instruction	62	1,000	564	570	1,000	1,000	
Pickleball	5,936	9,000	6,830	8,430	9,000	9,000	
ADULT PROGRAM REVENUE	**5,998**	**10,000**	**7,394**	**9,000**	**10,000**	**10,000**	**0**
CONTRACTED PROGRAM REVENUE							
Special Events	1,052	0	700	700	0	0	
Fitness	19,450	17,000	19,368	19,500	17,000	17,000	
Sports Clinics	13,735	14,000	13,520	13,520	14,000	14,000	
Contracted Youth Programs	38,409	41,000	36,610	36,610	40,000	40,000	
CONTRACTED PROGRAM REVENU	**72,646**	**72,000**	**70,198**	**70,330**	**71,000**	**71,000**	**(1,000)**
OUTDOOR POOL REVENUE							
Special Events	2,500	4,000	2,000	2,000	1,000	1,000	
Taxable Concessions	53,359	54,000	46,803	46,810	50,000	50,000	
Pool-Daily Receipts	73,952	101,500	69,878	69,880	74,000	74,000	
Pool-Season Pass Receipts	46,920	55,000	53,102	53,110	55,000	55,000	
Swim Lessons Receipts	54,778	55,000	67,148	67,150	62,000	62,000	
Locker Rental	82	50	46	50	50	50	
Over/Short	319	300	(85)	(90)	300	300	
OUTDOOR POOL REVENUE	**231,910**	**269,850**	**238,892**	**238,910**	**242,350**	**242,350**	**(27,500)**
INDOOR POOL REVENUE							
Swim Lesson Receipts	0	0	0	5,000	15,000	15,000	
Aqua Fitness	0	0	0	1,200	3,000	3,000	
Open/Lap Swim	0	0	0	2,880	6,000	6,000	
INDOOR REVENUE	**0**	**0**	**0**	**9,080**	**24,000**	**24,000**	**24,000**
YOUTH PROGRAM REVENUE							
Archery	1,560	1,700	1,803	1,810	1,800	1,800	
Enrichment Programs	0	0	664	670	500	500	
Operation Recreation	121,928	136,710	126,436	127,460	130,000	130,000	
Adventure	9,540	9,700	7,515	7,520	8,000	8,000	
Filthy Fun Kids Run	6,120	6,200	3,310	6,000	6,000	6,000	
Special Events	10,364	11,500	9,810	11,000	9,800	9,800	
Tennis	12,874	17,500	11,484	12,520	12,000	12,000	
Tennis-Accelerated	1,608	1,600	1,608	1,610	1,680	1,680	
Tot Lot	2,925	3,100	2,925	2,930	3,000	3,000	
Summer Sports	2,405	2,900	2,301	2,310	4,000	4,000	
Children's Playtime	17,469	17,000	16,070	16,160	17,000	17,000	
Start Smart	1,429	1,200	1,316	1,320	1,200	1,200	
Sport Explorers	1,937	1,750	1,740	1,740	0	0	
Op Rec Jr.	51,352	51,840	27,868	27,870	40,000	40,000	
Spring Break Camp	0	0	0	0	2,880	2,880	
Special Field Trips	0	0	0	0	2,220	2,220	
YOUTH PROGRAM REV.	**241,511**	**262,700**	**214,850**	**220,920**	**240,080**	**240,080**	**(22,620)**

CITY OF NEENAH
OPERATING BUDGET
***** REVENUE DETAIL - PARK & RECREATION *****
FOR FISCAL YEAR 2027

ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 REQUEST	2027 PROPOSED	BUDGET CHANGE
OTHER PARK & REC. REVENUE							
Doty Cabin	985	550	872	880	700	700	
Ice-Rink Taxable Concess	30	50	62	70	50	50	
Community Band	1,218	1,700	600	1,200	1,200	1,200	
OTHER PARK & REC. REVENUE	**2,233**	**2,300**	**1,534**	**2,150**	**1,950**	**1,950**	**(350)**
RIVERSIDE PLAYERS							
Riverside Tickets	33,750	33,000	19,800	23,220	33,000	33,000	
Other Revenues	2,400	4,000	2,150	3,030	4,000	4,000	
Taxable Concessions	1,684	2,000	1,249	1,850	2,000	2,000	
RIVERSIDE PLAYERS	**37,834**	**39,000**	**23,199**	**28,100**	**39,000**	**39,000**	**0**
PARKS REVENUE							
Facility Leases	19,951	23,000	19,344	20,000	23,000	23,000	
Facility User Fees	2,030	2,200	1,605	2,200	2,200	2,200	
Rentals - Green Park	0	400	0	150	150	150	
Rentals - Memorial Park	9,821	8,500	9,576	9,580	7,000	7,000	
Rentals - Gazebo	70	400	80	150	150	150	
Rentals - Riverside Park	1,620	2,500	3,780	4,000	4,000	4,000	
Rentals - Washington Park	290	0	0	0	0	0	
Rentals -Whiting Boathse	31,188	33,000	35,158	35,160	33,000	33,000	
Rentals - Southview Park	50	30	40	40	40	40	
Rentals -Memorial Pk Open	160	300	50	150	150	150	
Rental-Shattuck BoatStall	9,905	9,500	7,015	7,020	7,500	7,500	
Rentals - Doty Park	2,050	1,750	1,488	1,500	1,800	1,800	
Rental - Great Northern	980	800	760	760	800	800	
Rentals-Memorial LG Room	16,083	14,000	16,927	16,930	15,000	15,000	
Rental-Memorial SM Room	150	200	130	200	200	200	
Herb & Dolly Smith Park	190	150	340	340	200	200	
Boat Launch User Fees	17,588	23,500	19,093	19,100	20,000	20,000	
Boat Wash Fees	1,167	1,000	721	1,000	1,000	1,000	
PARKS REVENUE	**113,293**	**121,230**	**116,107**	**118,280**	**116,190**	**116,190**	**(5,040)**
REGULAR PROGRAMS	**689,004**	**762,010**	**658,815**	**681,720**	**729,520**	**729,520**	**(32,490)**
						Percent Budget Change	**-4.26%**

PARKS and RECREATION - Cost Recovery Report
Proposed 2027 Operating Budget

		2026 Budget				2026 Estimate				2027 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	773,020	(15,070)	788,090	-2%	792,240	(15,050)	807,290	-2%	774,530	(15,050)	789,580	-2%	1,490
	Unallocated Overhead	47,600		47,600	0%	51,160		51,160	0%	56,510		56,510	0	8,910
	Administration Total	**820,620**	**(15,070)**	**835,690**	**-2%**	**843,400**	**(15,050)**	**858,450**	**-2%**	**831,040**	**(15,050)**	846,090	**-2%**	**10,400**
782	**Adult Programs**													
	Tennis	800	1,000	(200)	125%	200	570	(370)	285%	800	1,000	(200)	125.00%	0
	Pickleball	2,500	9,000	(6,500)	360%	2,500	8,430	(5,930)	337%	2,500	9,000	(6,500)	360.00%	0
	Adult Total	**3,300**	**10,000**	**(6,700)**	**303%**	**2,700**	**9,000**	**(6,300)**	**333%**	**3,300**	**10,000**	(6,700)	303.03%	**0**
783	**Contractual Programs**													
	Fitness	14,000	17,000	(3,000)	121%	16,500	20,200	(3,700)	**122%**	14,000	17,000	(3,000)	121%	0
	Sport Clinics	11,000	14,000	(3,000)	127%	11,000	13,520	(2,520)	**123%**	11,000	14,000	(3,000)	127%	0
	Youth	28,000	41,000	(13,000)	146%	24,000	36,610	(12,610)	**153%**	28,000	40,000	(12,000)	143%	1,000
	Contractual Total	**53,000**	**72,000**	**(19,000)**	**136%**	**51,500**	**70,330**	**(18,830)**	**137%**	**53,000**	**71,000**	(18,000)	134%	**0**
784	**Municipal Pool Total**	**347,050**	**269,850**	**77,200**	**78%**	**347,710**	**247,990**	**99,720**	**71%**	**365,760**	**266,350**	99,410	73%	**22,210**
785	**Youth Programs**													
	Office	3,700		3,700	0%	3,650	0	3,650	0%	3,700		3,700	0%	0
	Enrichment Programs				#DIV/0!	280	670		239%	550	500		91%	0
	Operation Recreation	97,850	136,710	(38,860)	140%	98,350	127,460	(29,110)	130%	102,700	130,000	(27,300)	127%	11,560
	Operation Recreation JR.	31,250	51,840	(20,590)	166%	30,110	27,870	2,240	93%	31,850	40,000	(8,150)	126%	12,440
	Filthy Fun Kids Run	3,900	6,200	(2,300)	159%	4,810	6,000	(1,190)	125%	4,000	6,000	(2,000)	150%	300
	Park Kart	1,250		1,250	0%	1,240	0	1,240	0%	1,250		1,250	0%	0
	Special Events	9,200	11,500	(2,300)	125%	10,870	11,000	(130)	101%	8,400	9,800	(1,400)	117%	900
	Tennis Instruction	30,300	19,100	11,200	63%	29,450	14,130	15,320	48%	29,300	13,680	15,620	47%	4,420
	Children's Playtime	20,200	17,000	3,200	84%	20,300	16,160	4,140	80%	20,800	17,000	3,800	82%	600
	Spring Break Camp			0	#DIV/0!			0	#DIV/0!	3,320	2,880	440	87%	440
	Special Field Trips			0	#DIV/0!			0	#DIV/0!	2,720	2,220	500	82%	500
	Sports Programs	**8,600**	**7,550**	1,050	88%	**6,200**	**7,180**	**(980)**	**116%**	**8,780**	**7,000**	**1,780**	**80%**	730
	Archery		1,700				1,810				1,800	(1,800)		
	Sports Explorers		1,750				1,740				-	-		
	Summer Sports		2,900				2,310				4,000	(4,000)		
	Start Smart		1,200				1,320				1,200	(1,200)		
	Youth Programs	**31,200**	**12,800**	**18,400**	41%	**29,260**	**10,450**	**18,810**	**36%**	**31,750**	**11,000**	**20,750**	**35%**	2,350
	Adventure		9,700				7,520				8,000	(8,000)		
	Tot Lot		3,100				2,930				3,000	(3,000)		
	Youth Total	**237,450**	**262,700**	**(25,250)**	**111%**	**234,520**	**220,920**	**13,990**	**94%**	**249,120**	**240,080**	**9,040**	**96%**	**34,240**

PARKS and RECREATION - Cost Recovery Report
Proposed 2027 Operating Budget

	Cost Center	2026 Budget Expense	2026 Budget Revenue	2026 Budget Net	2026 Budget % Cost Recovery	2026 Estimate Expense	2026 Estimate Revenue	2026 Estimate Net	2026 Estimate % Cost Recovery	2027 Proposed Budget Expense	2027 Proposed Budget Revenue	2027 Proposed Budget Net	2027 Proposed Budget % Cost Recovery	Net Cost Change
786	**Other Activities**													
	Doty Cabin	8,590	550	8,040	6%	9,000	880	8,120	10%	10,000	700	9,300	7%	1,260
	Ice Rink Program	0	50	(50)	#DIV/0!	1,120	70	1,050	6%	1,000	50	950	5%	1,000
	Community Band	7,510	1,700	5,810	23%	8,240	1,200	7,040	15%	7,750	1,200	6,550	15%	740
	Other Activities Total	**16,100**	**2,300**	**13,800**	**14%**	**18,360**	**2,150**	**16,210**	**12%**	**18,750**	**1,950**	**16,800**	**10%**	**3,000**
787	**Riverside Players**	**33,180**	**39,000**	**(5,820)**	**118%**	**38,690**	**28,100**	**10,590**	**73%**	**33,180**	**39,000**	**(5,820)**	**118%**	**0**
788	**Parks**													
	Operations	1,048,240	96,730	951,510	9%	1,029,060	98,180	930,880	10%	1,072,030	95,190	976,840	9%	25,330
	Volunteers in Parks	750		750	0%	750		750	0%	750		750	0%	0
	Sculpture Maintenance	6,040		6,040	0%	6,880		6,880	0%	6,190		6,190	0%	150
	Shattuck Riverwalk	47,550		47,550	0%	49,560		49,560	0%	49,550		49,550	0%	2,000
	Vandalism	4,620		4,620	0%	5,670		5,670	0%	5,140		5,140	0%	520
	Boat Wash		1,000	(1,000)			1,000	(1,000)			1,000	1,000		2,000
	Boat Launch Repair	1,700	23,500	(21,800)	1382%	1,700	19,100	(17,400)	1124%	1,700	20,000	(18,300)	1176%	3,500
	Arrowhead	20,610		20,610		19,110		19,110		21,980		21,980	0%	1,370
	Parks Total	**1,129,510**	**121,230**	**1,008,280**	**11%**	**1,112,730**	**118,280**	**994,450**	**11%**	**1,157,340**	**116,190**	**1,043,150**	**10%**	**33,500**
	Parks & Rec Total	**$2,640,210**	**$762,010**	**$1,878,200**	**29%**	**$2,649,610**	**$681,720**	**$1,968,280**	**26%**	**2,711,490**	**729,520**	**1,981,970**	**27%**	**103,770**
	Forestry													
	Parks	70,010			0%	70,780	0	70,780	0%	73,710		73,710	0	3,700
	Invasive Control	16,700			0%	16,700	0	16,700	0%	13,940		13,940	0	(2,760)
	Forestry Total	**$86,710**	**$0**	**$86,710**	**0%**	**$87,480**	**$0**	**$87,480**	**0%**	**87,650**		**$87,650**		**$940**
	Community Fest	**$54,330**	**$20,500**	**$33,830**	**38%**	**$57,850**	**$23,000**	**$34,850**	**40%**	**56,770**	**23,000**	**33,770**	**41%**	**(60)**
	Harbor	**$10,300**	**$0**	**$10,300**	**0%**	**$10,130**	**$0**	**$10,130**	**0%**	**10,900**		**10,900**	**0**	**600**
	Cemetery	**$314,970**	**$170,250**	**$144,720**	**54%**	**$326,560**	**$193,210**	**$133,350**	**59%**	**344,730**	**191,770**	**152,960**	**56%**	**8,240**
	MISC. TOTAL	**$466,310**	**$190,750**	**$275,560**	**41%**	**$482,020**	**$216,210**	**$265,810**	**45%**	**$ 500,050**	**$ 214,770**	**$ 285,280**	**43%**	**$9,720**

	Expenditures	Revenues	Net	
Parks & Recreation				
Amount Change	**71,280.00**	**(32,490.00)**	**103,770.00**	
Percent Change	**2.70%**	**-4.26%**	**5.52%**	Adopted Levy Support

2026 - Recreation Budget			
Expenditures	**Revenues**		
640,800	614,550	26,250	96%

2026 - Estimated Recreation Budget			
Expenditures	**Revenues**		
636,430	548,240	88,190	86%

2027 - Recreation Proposed			
Expenditures	**Revenues**		
640,800	614,550	26,250	96%

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office: Parks and Recreation/Public Works	**Budget:** Celebrations and Commemorations
Program: Culture and Recreation	**Submitted by:** Michael Kading

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

2026 Accomplishments:
CommunityFest – Strong attendance at both the July 3rd and 4th event.

Others

- Sponsored Shattuck Concert Series in partnership with Future Neenah, Inc.
- Participated in a cooperative effort with community special events.

2027 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 2027 Budget: None

CITY OF NEENAH
OPERATING BUDGET
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
CELEBRATIONS / COMMEMORATIONS								
4TH OF JULY/COMMUNITYFEST (9401-802)								
0101	Salaries	377	1,250	1,250	1,250	1,250	1,250	
0102	Full Time Hourly Wages	1,255	2,000	1,540	2,000	3,000	3,000	
0103	Temporary Wages	1,238	1,500	1,496	1,500	1,500	1,500	
0104	Overtime Wages	1,498	2,200	990	2,020	1,900	1,900	
0110	Health Insurance	1,579	1,000	1,559	1,560	1,280	1,280	
0111	Fringes	982	830	630	830	1,290	1,290	
0124	Meal Allowance	4	0	0	0	0	0	
0236	Outside Services	40,000	42,000	42,000	42,000	43,000	43,000	
0252	Rental of Equipment	4,548	2,500	5,541	5,550	2,500	2,500	
0333	All Other Supplies	270	300	381	390	300	300	
8133	All Other Equipment	0	750	0	750	750	750	
	4TH OF JULY/COMMUNITYFEST	**51,751**	**54,330**	**55,387**	**57,850**	**56,770**	**56,770**	**2,440**
OTHER CELE./COMMEMORATIONS (9403-802)								
0102	Full Time Hourly Wages	6,546	17,000	7,946	16,000	16,500	16,500	
0104	Overtime Wages	3,987	4,100	6,220	6,400	7,000	7,000	
0110	Health Insurance	3,805	5,870	4,185	5,870	6,420	6,420	
0111	Fringes	2,140	4,250	2,853	4,510	4,650	4,650	
0118	License Renewal	909	480	459	500	500	500	
0124	Meal Allowance	0	0	16	20	0	0	
0236	Outside Services	8,776	8,100	7,719	8,000	8,100	8,100	
0252	Rental of Equipment	0	250	0	250	250	250	
0320	Small Tools	0	50	0	50	50	50	
0333	All Other Supplies	60	750	1,837	1,900	1,000	1,000	
	OTHER CELE./COMMEMORATIONS	**26,223**	**40,850**	**31,235**	**43,500**	**44,470**	**44,470**	**3,620**
CELEBRATIONS/COMMEMORATIONS		**77,974**	**95,180**	**86,622**	**101,350**	**101,240**	**101,240**	**6,060**
							Percent Budget Change	**6.37%**

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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

	2025 Actual	2026 Budget	2027 Requested	% Increase	2027 Proposed	% Increase
Operating Budget	$ 344,861	$ 314,970	$ 344,730	9.45%	$ 344,730	9.45%
No. of Employees (FTE)	2.00	2.00	2.75	38%	2.75	38%

Budget Adjustments

Increases (Decreases) to Expenditures Requested

Mayor Proposed **$ -**

Mayor's Comments:

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CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office: Parks and Recreation/Finance	**Budget:** Cemetery
Program: Miscellaneous	**Submitted by:** 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.

2026 Accomplishments:
- Host Annual community events honoring Veterans.
- Neenah Historical Society Cemetery Walk.

2027 Goals:
- 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 2027 Budget: None

Cemetery Statistics	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026***
Graves Sold	77	157	55	56	106	65	43
Lot Sales	$44,340	$99,315	$46,582	$50,846	$85,758	$63,885	$42,345
Burials – Regular	33	34	36	30	34	26	15
Burials – Cremation	47	62	55	51	47	41	32
Chapel Rental	NA	NA	NA	NA	$950	$1,025	$460
Catholic Cemetery Services							
Burials – Regular	27	24	33	18	19	23	9
Fees	$18,600	$16,150	$26,730	$17,805	$18,175	$25,575	$9,640

**As of July 2026*

Lot sales go into the general fund to offset the levy.

CITY OF NEENAH
OPERATING BUDGET
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
OAK HILL CEMETERY								
CEMETERY OPERATIONS (9703-841)								
0101	Salaries	8,527	8,000	3,733	8,000	8,000	8,000	
0102	Full Time Hourly Wages	139,506	128,940	91,138	131,270	166,200	166,200	
0103	Temporary Wages	44,637	51,880	48,480	56,420	34,900	34,900	
0104	Overtime Wages	5,559	5,000	6,319	6,320	6,000	6,000	
0110	Health Insurance	45,930	40,210	30,150	40,210	40,190	40,190	
0111	Fringes	33,212	31,300	24,170	32,490	37,300	37,300	
0115	Schools/Seminars/Training	74	300	0	300	300	300	
0117	Clothing Allowance	1,024	1,000	841	1,000	1,350	1,350	
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	884	300	0	300	300	300	
0216	Maint of Operating Equip	127	300	0	300	300	300	
0221	Telephone	180	300	0	0	0	0	
0222	Electricity	4,996	5,480	2,836	5,100	5,350	5,350	
0223	Natural Gas	1,644	1,200	1,147	1,200	1,260	1,260	
0224	Water & Sewer	486	560	422	500	580	580	
0225	Commercial Dumpster	775	750	591	780	780	780	
0226	Storm Water	6,660	6,990	4,995	6,660	7,030	7,030	
0227	Cellular Telephone	933	590	376	590	590	590	
0234	Credit Card Payment Fees	898	1,000	614	1,000	1,000	1,000	
0236	Outside Services	402	100	0	100	100	100	
0237	Pest Control	0	200	0	200	200	200	
0241	Tree Planting & Landscape	1,000	1,000	72	1,000	1,000	1,000	
0252	Rental of Equipment	0	150	0	150	150	150	
0255	IS Service / Internal	9,600	0	0	0	0	0	
0293	Maint of Motor Veh/Fleet	10,250	9,490	7,117	9,490	10,800	10,800	
0301	Office Supplies	0	50	0	50	50	50	
0303	Computer Operation Supply	246	300	270	300	300	300	
0306	Cleaning/Janitor Supplies	905	1,000	980	1,000	1,000	1,000	
0310	Gasoline & Oil	10,332	8,140	9,531	9,540	9,360	9,360	
0313	Motor Vehicle Maint Suppl	0	200	0	200	200	200	
0314	Building Maint Supplies	1,011	700	109	700	700	700	
0315	Land Maint Supplies	1,134	2,000	650	2,000	2,000	2,000	
0316	Equipment Maint Supplies	4,804	3,200	1,454	3,200	3,200	3,200	
0319	Safety Supplies	383	500	375	500	500	500	
0320	Small Tools	47	500	948	950	500	500	
0333	All Other Supplies	0	100	0	100	100	100	
0344	Small Equipment	623	800	548	800	800	800	
0345	Shop Supplies	1,703	1,100	1,313	1,500	1,000	1,000	
0376	Marker/Monument Foundtion	6,369	1,000	1,962	2,000	1,000	1,000	
	CEMETERY OPERATIONS	**344,861**	**314,970**	**241,141**	**326,560**	**344,730**	**344,730**	**29,760**
	TOTAL EXPENDITURES	**344,861**	**314,970**	**241,141**	**326,560**	**344,730**	**344,730**	**29,760**
							Percent Budget Change	**9.45%**
	TOTAL REVENUES	**191,598**	**170,250**	**132,052**	**193,210**	**191,770**	**191,770**	**21,520**
							Percent Budget Change	**12.64%**
	NET EFFECT ON LEVY	**153,263**	**144,720**	**109,089**	**133,350**	**152,960**	**152,960**	**8,240**
							Percent Budget Change	**5.69%**

CITY OF NEENAH
REQUEST FOR 2027 OPERATING
BUDGET SUPPLEMENTARY DETAIL
SHEET FOR STAFFING AND SALARIES

Department/Office:
Parks and Recreation
Program:
Miscellaneous

	STAFFING					
	Current Budget		**Requested Budget**		**Proposed Budget**	
POSITION TITLE	**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	1.00	7	1.00	7	1.00
Cemetery Technician (Part-Time)	-	-	6	0.75	6	0.75
Subtotal		2.00		2.75		2.75
TOTAL	XXX	2.00	XXX	2.75	XXX	2.75

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FORESTRY

Department Head

Mark Rohloff/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

	2025 Actual	2026 Budget	2027 Requested	% Increase	2027 Proposed	% Increase
Operating Budget	$ 316,292	$ 338,980	$ 359,030	5.91%	$ 359,030	5.91%

# of Employees (FTE)	Included in Public Works and Parks & Recreation sections.

Budget Adjustments

Increases (Decreases) to Expenditures Requested

Mayor Proposed **$ -**

Mayor's Comments:

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CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office: Parks and Recreation/Public Works	**Budget:** City-Wide Forestry Program
Program: Forestry	**Submitted by:** Michael Kading

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.

2026 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 42nd year.
- Held Annual Arbor Day Celebration on April 24th at Carpenter Preserve in honor of former Alderman and Mayor Jane Lang

2027 Goals/Plans:
- Develop a replanting plan in response to the July 27th Tornado/Strom event
- 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 2027 Budget: None

CITY OF NEENAH
OPERATING BUDGET
FOR FISCAL YEAR 2027

CITY-WIDE FORESTRY PROGRAM

PUBLIC RIGHT-OF-WAY (8902-735)

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
0101	Salaries	7,128	12,000	4,118	9,000	12,000	12,000	
0102	Full Time Hourly Wages	106,832	120,000	83,781	135,000	132,500	132,500	
0104	Overtime Wages	2,130	1,500	1,371	1,500	1,500	1,500	
0110	Health Insurance	41,680	37,360	26,375	37,360	40,770	40,770	
0111	Fringes	23,753	26,990	18,048	29,420	28,930	28,930	
0115	Schools/Seminars/Training	672	500	350	500	800	800	
0124	Meal Allowance	8	20	20	20	20	20	
0213	Maint of Motor Vehicles	890	1,000	0	1,000	1,000	1,000	
0236	Outside Services	240	500	560	560	500	500	
0241	Tree Planting & Landscape	12,000	12,000	12,516	12,520	12,000	12,000	
0293	Maint of Motor Veh/Fleet	23,810	24,800	18,600	24,800	25,060	25,060	
0310	Gasoline & Oil	8,158	12,500	19,916	19,920	12,500	12,500	
0316	Equipment Maint Supplies	309	250	0	250	250	250	
0319	Safety Supplies	205	500	1,125	1,130	500	500	
0320	Small Tools	227	250	143	250	250	250	
0333	All Other Supplies	1,164	1,000	921	1,000	1,000	1,000	
0339	Tires & Tire Maintenance	595	800	102	800	800	800	
0344	Small Equipment	121	300	1,816	1,820	1,000	1,000	
	PUBLIC RIGHT-OF-WAY	**229,922**	**252,270**	**189,762**	**276,850**	**271,380**	**271,380**	**19,110**
							Percent Budget Change	**7.58%**

CITY OF NEENAH
OPERATING BUDGET
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
PARKS (8903-788)								
0101	Salaries	5,763	4,600	3,058	4,600	5,000	5,000	
0102	Full Time Hourly Wages	35,665	37,000	28,284	37,000	39,000	39,000	
0103	Temporary Wages	1,576	2,000	1,921	2,000	2,200	2,200	
0104	Overtime Wages	0	150	0	150	150	150	
0110	Health Insurance	15,326	12,040	9,828	12,040	11,760	11,760	
0111	Fringes	7,499	7,550	5,822	7,550	8,280	8,280	
0115	Schools/Seminars/Training	427	650	643	650	1,000	1,000	
0118	License Renewal	0	120	220	220	220	220	
0207	Dues and Memberships	360	400	370	400	400	400	
0216	Maint of Operating Equip	0	100	0	100	100	100	
0236	Outside Services	154	100	533	540	100	100	
0241	Tree Planting & Landscape	3,861	3,500	3,500	3,500	3,500	3,500	
0308	Books & Periodicals	0	100	0	100	100	100	
0316	Equipment Maint. Supplies	0	200	257	260	200	200	
0319	Safety Supplies	239	200	0	200	200	200	
0320	Small Tools	1,113	400	161	400	400	400	
0333	All Other Supplies	0	100	129	130	100	100	
0344	Small Equipment	686	800	465	940	1,000	1,000	
	PARKS	**72,669**	**70,010**	**55,191**	**70,780**	**73,710**	**73,710**	**3,700**
						Percent Budget Change		**5.28%**

CITY OF NEENAH
OPERATING BUDGET
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
INVASIVE SPECIES CONTROL (8904-788)								
0101	Salaries	1,138	1,000	962	1,000	1,000	1,000	
0102	Full Time Hourly Wages	1,382	5,000	0	5,000	3,000	3,000	
0103	Temporary Wages	1,504	2,000	204	2,000	2,200	2,200	
0110	Health Insurance	1,454	1,710	344	1,710	1,030	1,030	
0111	Fringes	703	1,390	203	1,390	1,110	1,110	
0206	Advertising & Publication	0	100	0	100	100	100	
0236	Outside Services	0	100	0	100	100	100	
0333	All Other Supplies	7,520	5,400	4,050	5,400	5,400	5,400	
	INVASIVE SPECIES CONTROL	**13,701**	**16,700**	**5,763**	**16,700**	**13,940**	**13,940**	**(2,760)**
							Percent Budget Change	**-16.53%**
	TOTAL CITY WIDE FORESTRY	**316,292**	**338,980**	**250,716**	**364,330**	**359,030**	**359,030**	**20,050**
							Percent Budget Change	**5.91%**

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

	2025 Actual	2026 Budget	2027 Requested	% Increase	2027 Proposed	% Increase
Operating Budget	$ 10,000	$ -	$ -	0.00%	$ (75,000)	-100.00%
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 **$ (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 2027 retirements

Total Special Reserves & Escrow **$ 75,000**

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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

	2025 Actual	2026 Budget	2027 Requested	% Increase	2027 Proposed	% Increase
Operating Budget	$ 21,988	$ 10,000	$ -	-100%	$ -	-100.00%
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 **$ -**

Menasha-Neenah Joint Municipal Court

Mayor's Comments:

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CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office: Finance	**Budget:** Tax Refunds Reserve/ Special Reserves and Escrows
Program: Miscellaneous	**Submitted by:** 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 2027 request is $0, the same amount as 2026.

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 2027 Budget:

$25,000 wage and benefit budget increase for retirements and turnover that is likely to occur in 2027.

TRANSFERS OUT

A transfer out to the Joint Municipal Court deficit is not needed this year, as a small surplus is expected for 2027.

CITY OF NEENAH
OPERATING BUDGET
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
TAX REFUNDS (2605-721)								
0236	Misc Expenditures	10,000	0	0	0	0	0	**0**
	TAX REFUNDS	**10,000**	**0**	**0**	**0**	**0**	**0**	**0**
SPECIAL RESERVES & ESCROWS (2603-721)								
0160	Salaries	0	0	0	0	0	(62,500)	
0161	Fringes	0	0	0	0	0	(12,500)	
	SPECIAL RESERVES & ESCROWS	**0**	**0**	**0**	**0**	**0**	**(75,000)**	**(75,000)**
TRANSFERS OUT (9988-999)								
0999	Joint Court-Neenah Share	21,988	10,000	0	0	0	0	
	TRANSFERS	**21,988**	**10,000**	**0**	**0**	**0**	**0**	**(10,000)**

City of Neenah
2027 Operating Budget
Program Comments

Department/Office:	**Budget:**
Finance	All TIF's
Program:	**Submitted by:**
Special Revenue Funds	Vicky K. Rasmussen / Kelly Nieforth

All TIF Districts
2027 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.

	2025 Actual	2026 Budget	2026 Estimate	2027 Proposed
All TIF Funds				
Fund Balance (Deficit), January 1	$ (5,885,005)	$ (6,297,335)	$ (6,297,335)	$ (6,375,225)
Revenues				
Property Tax Increment	4,424,767	5,226,490	5,226,490	5,545,130
Computer Exemption/PP Tax Aid	635,699	635,720	635,720	635,720
Interest Income	154,584	179,500	111,130	96,690
Increment Shortfall Payments - Land Lease	36,608	35,000	35,000	36,000
Total Revenues	5,251,658	6,076,710	6,008,340	6,313,540
Expenditures				
Debt Service - Transfer to Debt Service Fund Principal	3,453,319	3,550,770	3,550,770	3,614,500
Debt Service - Transfer to Debt Service Fund Interest	654,280	574,290	574,290	596,270
Transfer to Debt Service Fund for Interest on Cash Deficit	209,880	165,000	165,000	182,000
Administration - Transfer to General Fund *	614,000	625,000	625,000	625,000
Developer Increment Reimbursement	713,972	985,280	1,151,140	1,151,140
Miscellaneous	18,537	84,800	20,030	12,300
Total Expenditures	5,663,988	5,985,140	6,086,230	6,181,210
Excess Revenues Over (Under) Expenditures	(412,330)	91,570	(77,890)	132,330
Other Financing Sources (Uses)				
Transfer to TIF #8 from #7 - Donor TIF	(1,403,577)	(1,754,510)	(1,745,640)	(2,075,806)
Transfer from TIF #7 to #8 - Donor TIF	1,403,577	1,754,510	1,745,640	2,075,806
Premium on Debt	-	6,300	-	800
Total Other Financing Sources (Uses)	-	6,300	-	800
Net Change in Fund Balance	**(412,330)**	**97,870**	**(77,890)**	**133,130**
Fund Balance (Deficit), December 31	**$ (6,297,335)**	**$ (6,199,465)**	**$ (6,375,225)**	**$ (6,242,095)**
Cash Advance from Debt Service Levy	6,662,389	6,615,385	6,789,100	6,681,062
Net Cash Surplus (Deficit)	$ 365,054	$ 415,920	$ 413,875	$ 438,967

City of Neenah
2027 Operating Budget
Program Comments

Department/Office:	**Budget:**
Finance	TIF #7 Fund
Program:	**Submitted by:**
Special Revenue Funds	Vicky K. Rasmussen / Kelly Nieforth

TIF #7 Fund (Westside Business Corridor)
2027 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

	2025 Actual	2026 Budget	2026 Estimate	2027 Proposed
TIF #7				
Fund Balance (Deficit), January 1	**$ -**	**$ -**	**$ -**	**$ -**
Revenues				
Property Tax Increment	1,985,108	2,203,980	2,203,980	2,297,006
Computer Exemption/PP Tax Aid	193,513	193,520	193,520	193,520
Interest Income	50,803	60,000	51,770	51,000
Total Revenues	2,229,424	2,457,500	2,449,270	2,541,526
Expenditures				
Debt Service - Transfer to Debt Service Fund Principal	539,108	426,420	426,420	300,000
Debt Service - Transfer to Debt Service Fund Interest	60,227	45,070	45,070	33,280
Administration - Transfer to General Fund	147,360	150,000	150,000	50,000
Developer Increment Reimbursement	77,852	80,000	80,640	80,640
Miscellaneous	1,300	1,500	1,500	1,800
Total Expenditures	825,847	702,990	703,630	465,720
Excess Revenues Over (Under) Expenditures	1,403,577	1,754,510	1,745,640	2,075,806
Other Financing Sources (Uses)				
Transfer to TIF #8 - Donor TIF	(1,403,577)	(1,754,510)	(1,745,640)	(2,075,806)
Total Other Financing Sources (Uses)	(1,403,577)	(1,754,510)	(1,745,640)	(2,075,806)
Net Change in Fund Balance	**-**	**-**	**-**	**-**
Fund Balance (Deficit), December 31	**$ -**	**$ -**	**$ -**	**$ -**
Cash Advance from Debt Service Levy	-	-	-	-
Net Cash Surplus (Deficit)	$ -	$ -	$ -	$ -

City of Neenah
2027 Operating Budget
Program Comments

Department/Office:	**Budget:**
Finance	TIF #8 Fund
Program:	**Submitted by:**
Special Revenue Funds	Vicky K. Rasmussen / Kelly Nieforth

TIF #8 Fund (Downtown/Doty Island Redevelopment)
2027 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. TIF #8 was designated as a "recipient" district and is receiving funds from TIF #7 to ensure TIF #8 closes with a positive cash balance.

Description: The area within TID #8 includes Downtown Neenah and the Doty Island Business District. The sites have redeveloped with a combination of residential and commercial uses and has added million dollars of new value to the city. TIF #8 has supported significant older buildings that contribute to the charm and character of the business district; promoted redevelopment at sites that have strengthen neighborhood retail and service offerings; and, maximize opportunity for existing businesses to stay and grow in Neenah. 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

	2025 Actual	2026 Budget	2026 Estimate	2027 Proposed
TIF #8				
Fund Balance (Deficit), January 1	$ (5,473,495)	$ (5,642,319)	$ (5,642,319)	$ (5,476,810)
Revenues				
Property Tax Increment	1,459,708	1,571,430	1,571,430	1,627,889
Computer Exemption/PP Tax Aid	298,745	298,750	298,750	298,750
Interest Income	16,836	20,000	14,540	15,690
Increment Shortfall Payments - Land Lease	36,608	35,000	35,000	36,000
Total Revenues	1,811,897	1,925,180	1,919,720	1,978,328
Expenditures				
Debt Service - Transfer to Debt Service Fund Principal	2,360,877	2,554,010	2,554,010	2,452,500
Debt Service - Transfer to Debt Service Fund Interest	307,194	258,290	258,290	209,290
Transfer to Debt Service Fund for Interest on Cash Deficit	194,666	150,000	140,000	150,000
Administration - Transfer to General Fund	147,360	150,000	150,000	50,000
Developer Increment Reimbursement	363,414	375,000	386,820	386,820
Miscellaneous	10,787	1,500	10,730	1,800
Total Expenditures	3,384,298	3,488,800	3,499,850	3,250,410
Excess Revenues Over (Under) Expenditures	(1,572,401)	(1,563,620)	(1,580,130)	(1,272,082)
Other Financing Sources (Uses)				
Transfer from TIF #7 - Donor TIF	1,403,577	1,754,510	1,745,640	2,075,806
Premium on Debt	-	-	-	-
Total Other Financing Sources (Uses)	1,403,577	1,754,510	1,745,640	2,075,806
Net Change in Fund Balance	**(168,824)**	**190,890**	**165,510**	**803,725**
Fund Balance (Deficit), December 31	$ (5,642,319)	$ (5,451,429)	$ (5,476,810)	$ (4,673,085)
Cash Advance from Debt Service Levy	5,642,319	5,451,429	5,476,810	4,673,085
Net Cash Surplus (Deficit)	$ -	$ -	$ -	$ -

City of Neenah
2027 Operating Budget
Program Comments

Department/Office:	**Budget:**
Finance	TIF #9 Fund
Program:	**Submitted by:**
Special Revenue Funds	Vicky K. Rasmussen / Kelly Nieforth

TIF #9 Fund (US Hwy 41 Industrial Corridor)
2027 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

	2025 Actual	2026 Budget	2026 Estimate	2027 Proposed
TIF #9				
Fund Balance (Deficit), January 1	$ (695,043)	$ (879,467)	$ (879,467)	$ (844,610)
Revenues				
Property Tax Increment	172,484	244,050	244,050	274,342
Computer Exemption/PP Tax Aid	97,530	97,530	97,530	97,530
Interest Income	-	2,000	-	-
Total Revenues	270,014	343,580	341,580	371,872
Expenditures				
Debt Service - Transfer to Debt Service Fund Principal	298,334	155,340	155,340	-
Debt Service - Transfer to Debt Service Fund Interest	16,790	12,580	12,580	10,700
Transfer to Debt Service Fund for Interest on Cash Deficit	15,214	12,000	12,000	14,000
Administration - Transfer to General Fund	122,800	125,000	125,000	50,000
Developer Increment Reimbursement	-	-	-	-
Miscellaneous	1,300	21,300	1,800	1,800
Total Expenditures	454,438	326,220	306,720	76,500
Excess Revenues Over (Under) Expenditures	(184,424)	17,360	34,860	295,372
Other Financing Sources (Uses)				
Premium on Debt		3,000	-	-
Total Other Financing Sources (Uses)	-	3,000	-	-
Net Change in Fund Balance	**(184,424)**	**20,360**	**34,860**	**295,372**
Fund Balance (Deficit), December 31	$ (879,467)	$ (859,107)	$ (844,610)	$ (549,238)
Cash Advance from Debt Service Levy	879,467	859,107	844,610	549,238
Net Cash Surplus (Deficit)	$ -	$ -	$ -	$ -

City of Neenah
2027 Operating Budget
Program Comments

Department/Office:	**Budget:**
Finance	TIF #10 Fund
Program:	**Submitted by:**
Special Revenue Funds	Vicky K. Rasmussen / Kelly Nieforth

TIF #10 Fund (Near Downtown District)
2027 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 Creek 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

	2025 Actual	2026 Budget	2026 Estimate	2027 Proposed
TIF #10				
Fund Balance (Deficit), January 1	$ 180,620	$ 81,595	$ 81,595	$ (184,215)
Revenues				
Property Tax Increment	238,968	275,210	275,210	285,686
Computer Exemption/PP Tax Aid	29,835	29,840	29,840	29,840
Interest Income	44,112	50,000	-	-
Total Revenues	312,915	355,050	305,050	315,527
Expenditures				
Debt Service - Transfer to Debt Service Fund Principal	253,250	413,250	413,250	755,000
Debt Service - Transfer to Debt Service Fund Interest	108,270	96,110	96,110	199,370
Transfer to Debt Service Fund for Interest on Cash Def	-	-	10,000	14,000
Administration - Transfer to General Fund	49,120	50,000	50,000	150,000
Developer Increment Reimbursement	-	-	-	-
Miscellaneous	1,300	11,500	1,500	1,800
Total Expenditures	411,940	570,860	570,860	1,120,170
Excess Revenues Over (Under) Expenditures	(99,025)	(215,810)	(265,810)	(804,643)
Other Financing Sources (Uses)				
Premium on Debt	-	800	-	800
Total Other Financing Sources (Uses)	-	800	-	800
Net Change in Fund Balance	**(99,025)**	**(215,010)**	**(265,810)**	**(803,843)**
Fund Balance (Deficit), December 31	**$ 81,595**	**$ (133,415)**	**$ (184,215)**	**$ (988,058)**
Cash Advance from Debt Service Levy	-	133,415	184,215	988,058
Net Cash Surplus (Deficit)	$ 81,595	$ -	$ -	$ -

City of Neenah
2027 Operating Budget
Program Comments

Department/Office:	**Budget:**
Finance	TIF #11 Fund
Program:	**Submitted by:**
Special Revenue Funds	Vicky K. Rasmussen / Kelly Nieforth

TIF #11 Fund (Near Downtown District)
2027 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

	2025 Actual	2026 Budget	2026 Estimate	2027 Proposed
TIF #11				
Fund Balance (Deficit), January 1	$ 82,695	$ 283,459	$ 283,459	$ 413,870
Revenues				
Property Tax Increment	529,090	431,780	431,780	442,797
Computer Exemption/PP Tax Aid	-	-	-	-
Interest Income	32,889	34,000	28,120	30,000
Total Revenues	561,979	465,780	459,900	472,797
Expenditures				
Debt Service - Transfer to Debt Service Fund Principal	1,750	1,750	1,750	-
Debt Service - Transfer to Debt Service Fund Interest	36,339	36,290	36,290	31,255
Administration - Transfer to General Fund	49,120	50,000	50,000	175,000
Developer Increment Reimbursement	272,706	230,280	239,950	239,950
Miscellaneous	1,300	15,500	1,500	1,500
Total Expenditures	361,215	333,820	329,490	447,705
Excess Revenues Over (Under) Expenditures	200,764	131,960	130,410	25,093
Other Financing Sources (Uses)				
Premium on Debt	-	500	-	-
Total Other Financing Sources (Uses)	-	500	-	-
Net Change in Fund Balance	**200,764**	**132,460**	**130,410**	**25,093**
Fund Balance (Deficit), December 31	$ 283,459	$ 415,920	$ 413,870	$ 438,963
Cash Advance from Debt Service Levy	-	-	-	-
Net Cash Surplus (Deficit)	$ 283,459	$ 415,920	$ 413,870	$ 438,963

City of Neenah
2027 Operating Budget
Program Comments

Department/Office:	**Budget:**
Finance	TIF #12 Fund
Program:	**Submitted by:**
Special Revenue Funds	Vicky K. Rasmussen / Kelly Nieforth

TIF #12 Fund (Bridgewood Redevelopment)
2027 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

Created:	01/01/2022
Amendment #1:	n/a
Max Exp. Date:	08/03/2027
Max Close Date:	08/03/2042

	2025 Actual	2026 Budget	2026 Estimate	2027 Proposed
TIF #12				
Fund Balance (Deficit), January 1	$ (20,228)	$ (79,625)	$ (79,625)	$ (255,845)
Revenues				
Property Tax Increment	39,409	122,860	122,860	230,039
Computer Exemption/PP Tax Aid	16,076	16,080	16,080	16,080
Interest Income	9,088	10,500	6,700	-
Total Revenues	64,573	149,440	145,640	246,118
Expenditures				
Debt Service - Transfer to Debt Service Fund Principal	-	-	-	-
Debt Service - Transfer to Debt Service Fund Interest	73,550	73,750	73,750	62,850
Transfer to Debt Service Fund for Interest on Cash Deficit	-	1,000	1,000	2,000
Administration - Transfer to General Fund	49,120	50,000	50,000	100,000
Developer Increment Reimbursement	-	65,000	195,610	195,610
Miscellaneous	1,300	17,000	1,500	1,800
Total Expenditures	123,970	206,750	321,860	362,260
Excess Revenues Over (Under) Expenditures	(59,397)	(57,310)	(176,220)	(116,141)
Other Financing Sources (Uses)				
Premium on Debt		-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	**(59,397)**	**(57,310)**	**(176,220)**	**(116,141)**
Fund Balance (Deficit), December 31	$ (79,625)	$ (136,935)	$ (255,845)	$ (371,986)
Cash Advance from Debt Service Levy	79,625	136,935	255,845	371,986
Net Cash Surplus (Deficit)	$ -	$ -	$ -	$ -

City of Neenah
2027 Operating Budget
Program Comments

Department/Office:	**Budget:**
Finance	TIF #13 Fund
Program:	**Submitted by:**
Special Revenue Funds	Vicky K. Rasmussen / Kelly Nieforth

TIF #13 Fund (Industrial Park Expansion Area)
2027 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.

Created:	01/01/2024
Amendment #1:	n/a
Max Exp. Date:	7/18/2038
Max Close Date:	7/18/2043

	2025 Actual	2026 Budget	2026 Estimate	2027 Proposed
TIF #13				
Fund Balance (Deficit), January 1	$ 40,446	$ (60,978)	$ (60,978)	$ (27,620)
Revenues				
Property Tax Increment	-	377,180	377,180	387,369
Computer Exemption/PP Tax Aid	-	-	-	-
Interest Income	856	3,000	10,000	-
Total Revenues	856	380,180	387,180	387,369
Expenditures				
Debt Service - Transfer to Debt Service Fund Principal	-	-	-	107,000
Debt Service - Transfer to Debt Service Fund Interest	51,910	52,200	52,200	49,525
Transfer to Debt Service Fund for Interest on Cash Deficit	-	2,000	2,000	2,000
Administration - Transfer to General Fund	49,120	50,000	50,000	50,000
Developer Increment Reimbursement	-	235,000	248,120	248,120
Miscellaneous	1,250	16,500	1,500	1,800
Total Expenditures	102,280	355,700	353,820	458,445
Excess Revenues Over (Under) Expenditures	(101,424)	24,480	33,360	(71,076)
Other Financing Sources (Uses)				
Premium on Debt	-	2,000	-	-
Total Other Financing Sources (Uses)	-	2,000	-	-
Net Change in Fund Balance	**(101,424)**	**26,480**	**33,360**	**(71,076)**
Fund Balance (Deficit), December 31	$ (60,978)	$ (34,498)	$ (27,620)	$ (98,696)
Cash Advance from Debt Service Levy	60,978	34,498	27,620	98,696
Net Cash Surplus (Deficit)	$ -	$ -	$ -	$ -

City of Neenah

History of TIF Deficits and Cash Advances

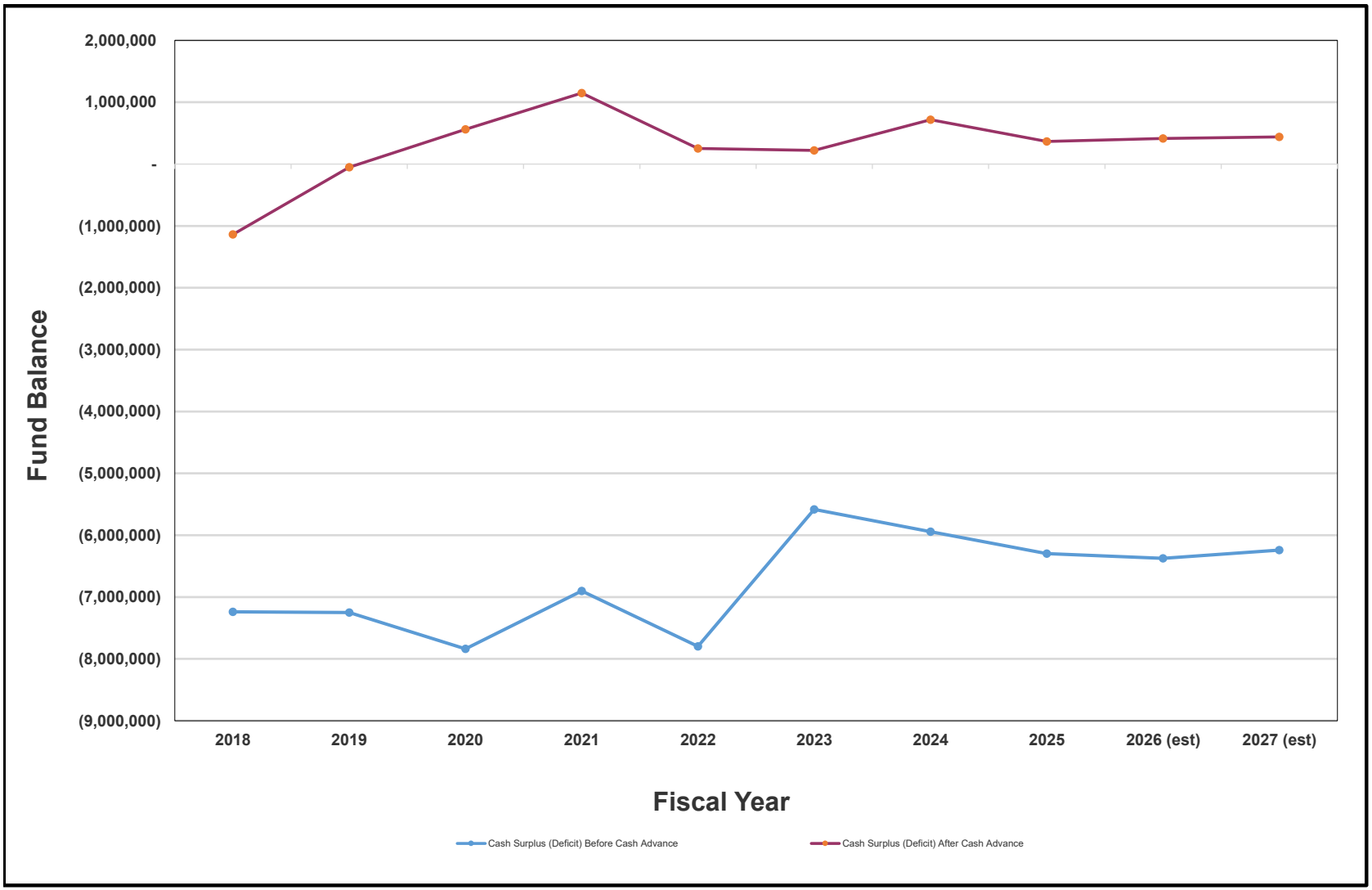
2005 - 2027

Ending Calender Year	Cumulative Cash Surplus (Deficit) Before Cash Advances	Cumulative Total Cash Advance	Cumulative Cash Surplus (Deficit) After Cash Advances	Annual TIF Surplus (Deficit)
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)	6,662,389	718,559	(361,104)
2025	(6,297,335)	6,662,389	365,054	(353,505)
2026 (est)	(6,375,225)	6,789,100	413,875	(77,890)
2027 (est)	(6,242,095)	6,681,062	438,967	55,240

CITY OF NEENAH

History of TIF Deficits

Fiscal Year 2018 - 2027



CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office:	**Budget:** Community Develop.
Community Development	Block Grant Program
Program:	**Submitted by:**
Special Revenue Funds	Kelly Nieforth

Community Development Block Grant Program
2027 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 2026, the program provided funds to support community services for low and moderate income households, improve deteriorated conditions, upgrade neighborhoods, and support planning and program adminstration.

In establishing the 2027 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 2027 funds will be reviewed by the Community Development Department and Mayor. Recommendations will then be submitted to the Common Council for approval early in 2027.

	Prior Year Grants		2026 Grant		2027
	Allocation	2026 Exp.	Allocation	2026 Exp.	Budget
Grant Funds Available	$395,247	$395,247	$205,408	$205,408	$200,000
ALLOCATIONS					
Direct					
Low/Moderate Income Households	$133,831	$66,242	$104,920	$50,000	$112,000
Redevelopment & Blight Elimination	187,416	127,416	60,000	60,000	47,000
Community Planning & Projects	12,000	12,000	15,488	7,000	16,000
Transfers					
Administration	62,000	37,000	25,000	15,000	25,000
Totals	$395,247	$242,658	$205,408	$132,000	$200,000
Grant Balances		$152,589		$73,408	

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office:	**Budget:**
Community Development	Housing Fund
Program:	**Submitted by:**
Special Revenue Funds	Kelly Nieforth

Housing Fund
2027 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 2027 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 $5,000).

2026 Accomplishments:
Initiated and completed 10 owner-occupied rehabilitation projects.

2027 Goals/Plans:

OWNER REHABILITATION PROGRAM: Provide funding assistance to 10 homeowners.

	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Fund Balance, January 1	($105,673)	($53,962)	($53,962)	$538
REVENUES				
Loan Repayments	$39,427	$25,000	$25,000	$25,000
Community Dev. Block Grant	125,116	30,000	90,000	40,000
Interest and Miscellaneous	81	1,000	1,000	1,000
Total Revenue	$164,624	$56,000	$116,000	$66,000
EXPENDITURES				
Schools, Seminars, Training	$0	$0	$0	$0
Auto Allowance	0	150	0	150
Postage	0	300	0	300
Outside Services	0	2,500	1,500	2,500
Office Supplies	0	350	0	350
Printing	0	250	0	250
Misc Expenditures	1,089	200	0	200
Grants/Loans Issued	76,824	25,000	25,000	25,000
Transfer to General Fund	35,000	35,000	35,000	35,000
Total Expenditures	$112,913	$63,750	$61,500	$63,750
Excess Revenues Over (Under) Expenditures	$51,711	($7,750)	$54,500	$2,250
Fund Balance, December 31	($53,962)	($61,712)	$538	$2,788
Loans Outstanding as of 12/31/2025: 79	$558,177			

CITY OF NEENAH
2027 OPERATING BUDGET REQUEST
PROGRAM COMMENTS

Department/Office:	**Budget:**
Community Development	Economic Development
Program:	**Submitted by:**
Special Revenue Funds	Kelly Nieforth

Small Business Loan Program
2027 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.

	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Fund Balance, January 1	$12,787	$12,787	$12,787	$12,787
REVENUES				
Loan Repayments	$0	$500	$0	$500
Interest and Miscellaneous	0	100	0	100
Total Revenue	$0	$600	$0	$600
EXPENDITURES				
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 12/31/2025: 0	$0			
Loans Written Off Due to Bankruptcy	0			

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office:	**Budget:**
Finance	Industrial Development Fund
Program:	**Submitted by:**
Special Revenue Funds	Kelly Nieforth

Industrial Development Fund
2027 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.

	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Fund Balance (Deficit), January 1	$122,262	$136,266	$136,266	$118,466
REVENUES				
Per Capita Funding Allocation	$32,194	$32,200	$32,200	$32,200
Total Revenue	$32,194	$32,200	$32,200	$32,200
EXPENDITURES				
Recruitment/Retention	$8,190	$15,000	$25,000	$25,000
Zoning Code Rewrite	$0	$15,000	$15,000	$0
Transfer to General Fund	$10,000	$10,000	$10,000	$10,000
Total Expenditures	$18,190	$40,000	$50,000	$35,000
Excess Revenues Over (Under) Expenditures	$14,004	($7,800)	($17,800)	($2,800)
Fund Balance (Deficit), December 31	$136,266	$128,466	$118,466	$115,666

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office:	**Budget:**
Finance	Recycling Fund
Program:	**Submitted by:**
Special Revenue Funds	Mark Rohloff

Recycling Fund
2027 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	**2027 - $55**

	2025 Actual	2026 Budget	2026 Estimate	2027 Request	2027 Proposed
Fund Balance, January 1	$221,504	$195,241	$195,241	$104,661	$104,661
REVENUES					
Program Revenue	$20,701	$20,000	$20,000	$20,000	$20,000
Grants	202,594	202,000	202,600	202,000	202,000
Additional Cart Fee	2,220	2,400	2,340	2,330	2,330
Total Revenue	$225,515	$224,400	$224,940	$224,330	$224,330
EXPENDITURES					
Curbside Collection	$327,765	$328,080	$326,670	$330,190	$330,190
Drop Off Site Collection	117,814	135,770	135,230	135,090	135,090
Adm. & Public Information	10,361	10,640	9,640	14,040	14,040
Yard Waste	196,158	215,550	322,520	200,810	200,810
Transfer to General Fund	35,000	35,000	35,000	35,000	35,000
Total Expenditures	$687,098	$725,040	$829,060	$715,130	$715,130
Excess Revenues Over (Under) Exp.	($461,583)	($500,640)	($604,120)	($490,800)	($490,800)
Residential Special Charge	$435,320	$511,340	$513,540	$515,680	$515,680
Surplus (Deficit) after Special Charge	($26,263)	$10,700	($90,580)	$24,880	$24,880
Fund Balance, December 31	$195,241	$205,941	$104,661	$129,541	$129,541

CITY OF NEENAH
OPERATING BUDGET
***** RECYCLING EXPENDITURES DETAIL BY TYPE OF ACTIVITY *****
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
RECYCLING PROGRAM								
CURBSIDE COLLECTION (081-6901-935)								
0102	Full Time Hourly Wages	139,918	140,000	99,794	141,690	142,500	142,500	
0104	Overtime Wages	3,132	3,000	1,592	3,000	3,200	3,200	
0110	Health Insurance	51,135	40,960	29,955	39,330	36,710	36,710	
0111	Fringes	29,308	28,970	20,539	29,350	28,920	28,920	
0115	Schools/Seminars/Training	0	200	0	200	200	200	
0124	Meal Allowance	0	0	0	30	0	0	
0202	Outside Printing	0	300	0	300	300	300	
0205	Debit Card Charges	238	180	137	180	200	200	
0216	Maint of Operating Equip	0	50	0	50	50	50	
0224	Water & Sewer	2,564	3,080	1,524	2,000	2,750	2,750	
0236	Outside Services	3,110	2,500	1,330	2,700	2,700	2,700	
0243	Tipping Fees	13,631	20,000	11,872	20,000	25,000	25,000	
0245	License Fees	220	250	241	250	250	250	
0293	Maint of Motor Veh/Fleet	39,740	42,990	32,243	42,990	41,810	41,810	
0310	Gasoline & Oil	24,247	26,000	21,078	25,000	26,000	26,000	
0313	Motor Vehicles Maint. Sup	0	100	0	100	100	100	
0319	Safety Supplies	400	300	0	300	300	300	
0333	All Other Supplies	0	200	0	200	200	200	
0339	Tires & Tire Maintenance	20,122	19,000	11,115	19,000	19,000	19,000	
	CURBSIDE COLLECTION	**327,765**	**328,080**	**231,420**	**326,670**	**330,190**	**330,190**	**2,110**
WASTE OIL / DROP-OFF SITE (081-6902-935)								
0101	Salaries	2,000	2,000	1,500	2,000	2,000	2,000	
0102	Full Time Hourly Wages	17,629	27,000	13,417	25,000	26,000	26,000	
0103	Temporary Wages	26,684	27,100	18,125	27,000	27,000	27,000	
0104	Overtime Wages	70	200	709	710	400	400	
0110	Health Insurance	16,643	15,550	9,972	14,930	13,650	13,650	
0111	Fringes	9,102	11,370	6,816	10,990	10,600	10,600	
0124	Meal Allowance	0	0	4	10	0	0	
0236	Outside Services	7,490	10,000	600	10,000	10,000	10,000	
0249	Dumpster Pulls	28,336	26,500	20,373	28,000	29,000	29,000	
0252	Rental of Equipment	3,300	10,000	10,000	10,000	10,000	10,000	
0293	Maint of Motor Veh/Fleet	5,230	5,250	3,938	5,250	5,500	5,500	
0310	Gasoline & Oil	1,102	600	766	1,000	600	600	
0333	All Other Supplies	228	200	338	340	340	340	
	WASTE OIL / DROP-OFF SITE	**117,814**	**135,770**	**86,558**	**135,230**	**135,090**	**135,090**	**(680)**

CITY OF NEENAH
OPERATING BUDGET
***** RECYCLING EXPENDITURES DETAIL BY TYPE OF ACTIVITY *****
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
PUBLIC INFORMATION (081-6905-935)								
0115	Schools/Seminars/Training	0	100	0	100	100	100	
0202	Outside Printing	10,361	10,000	1,474	9,000	10,000	10,000	
0203	Postage	0	100	0	100	3,500	3,500	
0206	Advertising & Publication	0	50	0	50	50	50	
0207	Dues & Memberships	0	100	0	100	100	100	
0236	Outside Services	0	30	0	30	30	30	
0238	Professional Services	0	100	0	100	100	100	
0301	Office Supplies	0	50	0	50	50	50	
0302	Inhouse Printing	0	10	0	10	10	10	
0333	All Other Supplies	0	100	0	100	100	100	
	PUBLIC INFORMATION	**10,361**	**10,640**	**1,474**	**9,640**	**14,040**	**14,040**	**3,400**
YARD WASTE (081-6907-935)								
0102	Full Time Hourly Wages	75,207	85,000	95,247	122,370	77,500	77,500	
0104	Overtime Wages	1,266	800	36,944	37,440	800	800	
0110	Health Insurance	27,338	24,580	39,054	45,780	19,990	19,990	
0111	Fringes	15,670	17,380	26,805	32,370	15,540	15,540	
0124	Meal Allowance	8	10	164	170	10	10	
0236	Outside Services	480	1,000	607	610	1,000	1,000	
0243	Tipping Fees	8,112	15,000	4,551	15,000	15,000	15,000	
0252	Rental of Equipment	12,000	10,000	10,000	10,000	10,000	10,000	
0293	Maint of Motor Veh/Fleet	40,180	41,080	30,810	41,080	42,270	42,270	
0310	Gasoline & Oil	11,115	15,000	9,092	12,000	13,000	13,000	
0313	Motor Vehicles Maint. Sup	0	150	0	150	150	150	
0316	Equipment Maint. Supplies	0	150	0	150	150	150	
0319	Safety Supplies	150	150	0	150	150	150	
0320	Small Tools	0	100	0	100	100	100	
0333	All Other Supplies	0	150	0	150	150	150	
0339	Tires & Tire Maintenance	4,632	5,000	353	5,000	5,000	5,000	
	YARD WASTE	**196,158**	**215,550**	**253,627**	**322,520**	**200,810**	**200,810**	**(14,740)**
TRANSFER TO GENERAL FUND (081-9910-935)								
9999	Transfer to General Fund	35,000	35,000	26,250	35,000	35,000	35,000	
	TRANSFER TO GENERAL FUND	**35,000**	**35,000**	**26,250**	**35,000**	**35,000**	**35,000**	**0**
RECYCLING PROGRAM		**687,098**	**725,040**	**599,329**	**829,060**	**715,130**	**715,130**	**(9,910)**
							Percent Budget Change	**-1.37%**

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office:	**Budget:**
Public Health	Health Grants
Program:	**Submitted by:**
Special Revenue Funds	Vicky Rasmussen

Health Grants Program
2027 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.

	2025 Actual	2026 Y-T- D	2027 Budget
Fund Balance, January 1	$58,859	$58,859	$58,859
EXPENDITURES			
Transfer to General Fund	0	0	0
Total Expenditures	$0	$0	$0
Fund Balance, December 31	$58,859	$58,859	$58,859

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office:	**Budget:**
Finance	Miscellaneous
Program:	**Submitted by:**
Special Revenue Funds	Vicky Rasmussen

Park and Recreation Fund
2027 Operating Budget

To account for monies received from private donations and requests to finance specific Park and Recreation related activities and the corresponding expenditures.

	2025 Actual	2026 Budget	2026 Estimate	2027 Proposed
Fund Balance (Deficit), January 1	$434,762	$682,589	$682,589	$822,589
Revenues				
Contributions, Interest, & Misc.	$292,189	$50,000	$200,000	$50,000
Expenditures	$44,362	$40,000	$60,000	$40,000
Excess Revenues Over (Under) Expenditures	$247,827	$10,000	$140,000	$10,000
Fund Balance (Deficit), December 31	$682,589	$692,589	$822,589	$832,589

Dial-A-Ride Fund
2027 Operating Budget

To account for the receipts and disbursements of the Neenah-Menasha Dial-A-Ride Transportation program for the elderly.

	2025 Actual	2026 Budget	2026 Estimate	2027 Proposed
Fund Balance (Deficit), January 1	$269,227	$300,401	$300,401	$295,901
Revenues				
Intergovernmental	$40,000	$42,000	$20,000	$20,000
Contribution/Interest	17,286	14,000	6,000	5,000
Total Revenues	$57,286	$56,000	$26,000	$25,000
Expenditures	$26,112	$55,200	$30,500	$55,200
Excess Revenues Over (Under) Expenditures	$31,174	$800	($4,500)	($30,200)
Fund Balance (Deficit), December 31	$300,401	$301,201	$295,901	$265,701

Civic and Social Fund
2027 Operating Budget

To account for monies provided by private donors to finance specific civic improvement and social activities and the corresponding expenditures.

	2025 Actual	2026 Budget	2026 Estimate	2027 Proposed
Fund Balance (Deficit), January 1	$278,748	$332,805	$332,805	$352,805
Revenues				
Contributions, Interest & Misc.	$84,506	$50,000	$62,500	$50,000
Sales (Compost and City Wear)	$11,893	$12,000	$12,500	$12,000
Total Revenue	$96,399	$62,000	$75,000	$62,000
Expenditures	$42,342	$40,000	$55,000	$50,000
Excess Revenues Over (Under) Expenditures	$54,057	$22,000	$20,000	$12,000
Fund Balance (Deficit), December 31	$332,805	$354,805	$352,805	$364,805

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office:	**Budget:**
Finance	Miscellaneous
Program:	**Submitted by:**
Special Revenue Funds	Vicky Rasmussen

Library Fund
2027 Operating Budget

To account for monies provided by private donors to finance specific Library improvements and services and the corresponding expenditures.

	2025 Actual	2026 Budget	2026 Estimate	2027 Proposed
Fund Balance (Deficit), January 1	$2,103,391	$2,252,207	$2,252,207	$2,352,207
Revenues				
Contribution	$96,211	$75,000	$75,000	$75,000
Interest & Market Adj.	242,753	75,000	150,000	75,000
Total Revenue	$338,964	$150,000	$225,000	$150,000
Expenditures	$190,148	$100,000	$125,000	$125,000
Excess Revenues Over (Under) Expenditures	$148,816	$50,000	$100,000	$25,000
Fund Balance (Deficit), December 31	$2,252,207	$2,302,207	$2,352,207	$2,377,207

Public Safety Trust
2027 Operating Budget

To account for monies provided by private donors to finance specific public safety equipment and services and the corresponding expenditures.

	2025 Actual	2026 Budget	2026 Estimate	2027 Proposed
Fund Balance (Deficit), January 1	$188,640	$205,787	$205,787	$190,787
Revenues				
Contribution, Interest & Misc.	$19,972	$15,000	$15,000	$15,000
Total Revenue	$19,972	$15,000	$15,000	$15,000
Expenditures	$2,825	$10,000	$30,000	$10,000
Excess Revenues Over (Under) Expenditures	$17,147	$5,000	($15,000)	$5,000
Fund Balance (Deficit), December 31	$205,787	$210,787	$190,787	$195,787

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office:	**Budget:**
Finance	Miscellaneous
Program:	**Submitted by:**
Special Revenue Funds	Vicky Rasmussen

Developer Land Sales Fund
2027 Operating Budget

This fund is used to receipt sales of city-owned land and the unrestricted funds can be transferred for other uses as necessary.

	2025 Actual	2026 Budget	2026 Estimate	2027 Proposed
Fund Balance (Deficit), January 1	$1,974,727	$1,787,751	$1,787,751	$1,879,971
Revenues				
Land Sales	114,268	0	400,000	428,700
Total Revenue	$114,268	$0	$400,000	$428,700
Expenditures				
Closing Costs	$1,244	$0	$32,780	$1,000
Transfer to General Fund (Zoning Code Rewrite)	$0	$100,000	$100,000	$0
Transfer to General Fund	$300,000	$175,000	$175,000	$175,000
Total Expenditures	$301,244	$275,000	$307,780	$176,000
Excess Revenues Over (Under) Expenditures	($186,976)	($275,000)	$92,220	$252,700
Fund Balance (Deficit), December 31	$1,787,751	$1,512,751	$1,879,971	$2,132,671

Alliant Energy PILOT Fund
2027 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.

	2025 Actual	2026 Budget	2026 Estimate	2027 Proposed
Fund Balance (Deficit), January 1	$741,800	$989,066	$989,066	$836,176
Revenues				
Utility Aids	494,533	494,380	494,380	494,380
Total Revenue	$494,533	$494,380	$494,380	$494,380
Expenditures				
Town of Neenah Payment	$247,267	$247,270	$247,270	$247,270
Transfer to General Fund	0	400,000	400,000	300,000
Total Expenditures	$247,267	$647,270	$647,270	$547,270
Excess Revenues Over (Under) Expenditures	$247,266	($152,890)	($152,890)	($52,890)
Fund Balance (Deficit), December 31	$989,066	$836,176	$836,176	$783,286

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office:	**Budget:**
Finance	Miscellaneous
Program:	**Submitted by:**
Special Revenue Funds	Vicky Rasmussen

Surplus TIF Increment Fund
2027 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 distibute the excess increment collected proportionally between the four taxing entities. Neenah's portion of the distrubution is accounted for in this fund. Funds are unrestricted and can be used generally.

	2025 Actual	2026 Budget	2026 Estimate	2027 Proposed
Fund Balance (Deficit), January 1	$462,442	$362,442	$362,442	$312,442
Revenues				
Surplus Increment-Closed TIF District	0	0	0	0
Total Revenue	$0	$0	$0	$0
Expenditures				
Misc. Expenditures	$0	$0	$0	$0
Transfer to General Fund	100,000	50,000	50,000	50,000
Total Expenditures	$100,000	$50,000	$50,000	$50,000
Excess Revenues Over (Under) Expenditures	($100,000)	($50,000)	($50,000)	($50,000)
Fund Balance (Deficit), December 31	$362,442	$312,442	$312,442	$262,442

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office:	**Budget:**
Finance	Miscellaneous
Program:	**Submitted by:**
Special Revenue Funds	Vicky Rasmussen

TIF Affordable Housing Fund
2027 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.

	2025 Actual	2026 Budget	2026 Estimate	2027 Proposed
Fund Balance (Deficit), January 1	$772,339	$582,486	$582,486	$507,046
Revenues				
TIF Affordable Housing Increment	0	0	0	0
Refresh and Renew Loan Repayments	0	0	2,060	3,400
Houses to Homes Application Fees	900	500	500	500
Total Revenue	$900	$500	$2,560	$3,900
Expenditures				
Houses to Homes Grants/Loans	190,753	200,000	68,000	100,000
Transfer to General Fund	0	10,000	10,000	10,000
Total Expenditures	$190,753	$210,000	$78,000	$110,000
Excess Revenues Over (Under) Expenditures	($189,853)	($209,500)	($75,440)	($106,100)
Fund Balance (Deficit), December 31	$582,486	$372,986	$507,046	$400,946

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City of Neenah
2027 Budget
Program Comments

Department/Office:	Budget:
Finance	Debt Service Fund
Program:	**Submitted by:**
Debt Service Fund	Vicky K. Rasmussen

Debt Service Fund
2027 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, 2026, the City's outstanding General Obligation debt is estimated to total $96,257,000 This amount represents 49.4% of the statutory legal debt limit of $194,806,705.

The City also has a Clean Water Fund Loan for Sanitary Sewer, issued in 2010, with a remaining balance of $97,250, and Storm Water Revenue Bonds, issued in 2009, with a remaining balance of $94,015.

The City also has capital lease obligations totaling $3,020,000, 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 $7,250,000 is a $1,750,000 change from 2026 and 2027.

					2027 Budget
Estimated Fund Balance, January 1, 2027					$ 9,309,450
Revenues					
Tax Levy			$ 7,250,000		
Transfer from Tax Increment Districts (total T.I.D. debt service)			4,210,765		
Transfer from Sanitary Sewer Utility (capital projects/equip)			1,488,065		
Transfer from Storm Water Utility (capital projects/equip)			1,163,525		
Special Assessments			250,000		
Vehicle Registration Fee (Wheel Tax)			750,000		
Net Premium on Debt Issuance			750,000		
Total Revenues				$ 15,862,355	
Expenditures					
City General Obligation Debt Service:					
Principal	$	11,924,525			
Interest		3,385,165	15,309,690		
Storm Water Revenue Bonds					
Principal		30,370			
Interest		2,490	32,860		
Capital Leases					
Principal		350,000			
Interest		81,690	431,695		
Total Expenditures				15,774,245	
Excess Revenues Over (Under) Expenditures					88,110
* Estimated Fund Balance, December 31, 2027					$ 9,397,560

*** Note:** $6.7 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
2027 Budget
Program Comments

Department/Office:	**Budget:**
Finance	Debt Service Fund
Program:	**Submitted by:**
Debt Service Fund	Vicky K. Rasmussen

2027 Debt Service Payments

Promissory Notes/Note Anticipation Notes

		Principal	Interest	Sub-Total	Total
2018 $8,295,000	Streets/Facilities/Equip.	686,000	28,240	714,240	
TIC - 2.57%	TID #8	-	270	270	
	TID #9	-	405	405	
	TID #10	380,000	15,565	395,565	
	TID #11	-	405	405	
	Sanitary Sewer Utility	75,000	3,020	78,020	
	Storm Water Utility	89,000	3,625	92,625	1,281,530
2019 $8,825,000	Streets/Facilities/Equip.	830,000	57,780	887,780	
TIC - 2.46%	TID #8	-	5,100	5,100	
	TID #9	-	5,925	5,925	
	TID #10	185,000	12,950	197,950	
	TID #11	-	3,450	3,450	
	Sanitary Sewer Utility	90,000	6,170	96,170	
	Storm Water Utility	20,000	1,335	21,335	1,217,710
2020A $9,895,000	Streets/Facilities/Equip.	675,000	60,670	735,670	
TIC - 2.67%	TID #8	-	13,135	13,135	
	TID #9	-	520	520	
	TID #10	120,000	10,635	130,635	
	Sanitary Sewer Utility	190,000	17,195	207,195	
	Storm Water Utility	105,000	9,455	114,455	1,201,610

City of Neenah 2027 Budget Program Comments	Department/Office: Finance	Budget: Debt Service Fund
	Program: Debt Service Fund	Submitted by: Vicky K. Rasmussen

Promissory Notes/Note Anticipation Notes (Cont'd)

		Principal	Interest	Sub-Total	Total
2020B $1,865,000	Redevelopment-Non TIF	$ 189,000	$ 13,500	$ 202,500	
TIC - 1.54%					$ 202,500
2021 $11,750,000	Streets/Facilities/Equip.	1,085,000	71,810	1,156,810	
TIC - .937%	TID #7	-	4,400	4,400	
	TID #8	-	150	150	
	TID #9	-	200	200	
	TID #10	-	2,090	2,090	
	TID #11	-	4,400	4,400	
	Sanitary Sewer Utility	180,000	11,150	191,150	
	Storm Water Utility	130,000	8,050	138,050	1,497,250
2022 $16,230,000	Streets/Facilities/Equip.	1,015,000	271,650	1,286,650	
TIC - 1.74%	TID #7	85,000	12,300	97,300	
	TID #8	30,000	4,250	34,250	
	TID #9	-	300	300	
	TID #10	-	4,200	4,200	
	TID #11	-	21,450	21,450	
	Sanitary Sewer Utility	145,000	23,800	168,800	
	Storm Water Utility	105,000	17,250	122,250	1,735,200
2023 $15,585,000	Streets/Facilities/Equip.	400,000	501,800	901,800	
TIC - 2.9%	TID #8	-	600	600	
	TID #9	-	1,400	1,400	
	TID #10	-	600	600	
	TID #11	-	1,100	1,100	
	TID #12	-	26,900	26,900	
	Sanitary Sewer Utility	185,000	63,575	248,575	
	Storm Water Utility	85,000	29,575	114,575	1,295,550
2024A $9,640,000	Streets/Facilities/Equip.	535,000	242,875	777,875	
TIC - 3.46%	TID #9	-	1,500	1,500	
	TID #10	-	500	500	
	TID #12	-	35,500	35,500	
	TID #13	-	750	750	
	Sanitary Sewer Utility	100,000	46,250	146,250	
	Storm Water Utility	90,000	41,500	131,500	1,093,875
2024B $1,056,000	TID #9	-	450	450	
TIC - 5.00%	TID #11	-	450	450	
	TID #12	-	450	450	
	TID #13	107,000	48,775	155,775	157,125
2025 $12,595,000	Streets/Facilities/Equip.	1,145,000	473,625	1,618,625	
TIC - 3.33%	Sanitary Sewer Utility	45,000	17,875	62,875	
	Storm Water Utility	55,000	23,125	78,125	1,759,625
2026A $16,665,000	Streets/Facilities/Equip.	-	627,250	627,250	
TIC - 3.83%	Sanitary Sewer Utility	175,000	88,625	263,625	
	Storm Water Utility	210,000	107,750	317,750	1,208,625
2026B $2,750,000	TID #10	-	124,535	124,535	124,535
TIC - 3.46%					
Total Promissory Notes		*$ 9,541,000*	*$ 3,234,135*	*$ 12,775,135*	*$ 12,775,135*

City of Neenah
2027 Budget
Program Comments

Department/Office:	**Budget:**
Finance	Debt Service Fund
Program:	**Submitted by:**
Debt Service Fund	Vicky K. Rasmussen

Bonds

		Principal	Interest	Sub-Total	Total
2017 $3,785,000	TID #5	750	55	805	
TIC - 2.42%	TID #6	1,750	130	1,880	
	TID #7	45,000	3,375	48,375	
	TID #8	202,500	15,190	217,690	268,750
2017 $1,350,000 TIC - 2.92%	TID #10	70,000	28,300	98,300	98,300
2019 $1,450,000 TIC - 2.40%	TID #7	170,000	13,200	183,200	183,200
2022 $10,055,000 TIC - 2.40%	TID #8	1,870,000	88,900	1,958,900	1,958,900
Total General Obligation Bonds		*$ 2,360,000*	*$ 149,150*	*$ 2,509,150*	*$ 2,509,150*
Total G.O. Debt Service		***$ 11,901,000***	***$ 3,383,285***	**$ 15,284,285**	**$ 15,284,285**

Other Debt

Clean Water Fund Loans					
2010 $411,652 NIC - 2.200%	Sanitary Sewer Utility	$ 23,525	$ 1,880	$ 25,405	$ 25,405
Total Clean Water Fund Loans - Sanitary Sewer		*$ 23,525*	*$ 1,880*	*$ 25,405*	*$ 25,405*
Clean Water Fund Loans - Revenue Bonds					
2009 $471,087 NIC - 3.153%	Storm Water Utility	$ 30,370	$ 2,490	$ 32,860	$ 32,860
Total Storm Water Revenue Bonds		*$ 30,370*	*$ 2,490*	*$ 32,860*	*$ 32,860*

Capital Leases

2016 CDA Lease Refunding - 2004 TID #8 TIC - 2.82%		$ 350,000	$ 81,690	$ 431,690	$ 431,690
Total Capital Leases		*$ 350,000*	*$ 81,690*	*$ 431,690*	*$ 431,690*
Total Debt Service and Capital Leases		***$ 12,304,895***	***$ 3,469,345***	***$ 15,774,240***	***$ 15,774,240***
Less: Other Debt Service Funding					8,524,240
Net Tax Levy					**$7,250,000**

City of Neenah
2027 Budget
Program Comments

Department/Office:	**Budget:**
Finance	Debt Service Fund
Program:	**Submitted by:**
Debt Service Fund	Vicky K. Rasmussen

Outstanding Indebtedness

General Obligation Promissory/Note Anticipation Notes	**12/31/26**	**12/31/27**	**Principal Paid in 2027**
2018A - $ 8,295,000 Capital Improvements/TID/Sanitary/Storm	2,535,000	1,305,000	1,230,000
2019A - $ 8,825,000 Capital Improvements/TID/Sanitary/Storm	3,990,000	2,865,000	1,125,000
2020A - $ 9,895,000 Capital Improvements/TID/Sanitary/Storm	5,040,000	3,950,000	1,090,000
2020B - $ 1,865,000 TID/Redevelopment (Non-TIF)	776,000	587,000	189,000
2021A - $11,750,000 Capital Improvements/TID/Sanitary/Storm	8,830,000	7,435,000	1,395,000
2022A - $16,230.000 Capital Improvements/TID/Sanitary/Storm	14,565,000	13,185,000	1,380,000
2023A - $15,585,000 Capital Improvements/TID/Sanitary/Storm	14,570,000	13,900,000	670,000
2024A - $ 9,640,000 Capital Improvements/Sanitary/Storm	7,740,000	7,015,000	725,000
2024B - $ 1,056,000 TID	1,056,000	949,000	107,000
2025A - $12,595,000 Capital Improvements/Sanitary/Storm	10,915,000	9,670,000	1,245,000
2026A - $16,665,000 Capital Improvements/Sanitary/Storm	16,665,000	16,280,000	385,000
2025B - $2,725,000 TID	2,725,000	2,725,000	-
Total G.O. Promissory Notes	$ 89,407,000	$ 79,866,000	$ 9,541,000
General Obligation Bonds			
2017A - $ 3,785,000 Refunding-Cap Improvements/TID/Storm	750,000	500,000	250,000
2017B - $ 1,350,000 Refunding-TID	920,000	850,000	70,000
2019A - $ 1,450,000 Taxable Refunding-TID	525,000	355,000	170,000
2022A - $10,055,000 Refunding-TID	4,655,000	2,785,000	1,870,000
Total G.O. Bonds	$ 6,850,000	$ 4,490,000	$ 2,360,000
Clean Water Fund Loans			
2010 - $ 411,652 Sanitary Sewer Utility	$ 97,250	73,725	$ 23,525
Total Clean Water Fund Loans	$ 97,250	$ 73,725	$ 23,525
*** Total City Outstanding Debt**	**$ 96,354,250**	**$ 84,429,725**	**$ 11,924,525**

*** Note: Principal paid in 2027 excludes principal payments on Storm Water Revenue Bonds ($30,370) and CDA Capital Lease Obligations ($350,000). Including those payments, total debt principal scheduled for payment in 2027 is $12,304,895**

City of Neenah
2027 Budget
Program Comments

Department/Office:	**Budget:**
Finance	Debt Service Fund
Program:	**Submitted by:**
Debt Service Fund	Vicky K. Rasmussen

Legal Debt Limit Per Wisconsin Law

Year Ended	Outstanding General Obligation (G.O.) Debt		State Statutory Limit		% of Statutory Limit ***
2015	$ 46,794,880		$ 96,652,750		48.4%
2016	45,851,364		99,583,005		46.0%
2017	47,792,440		104,764,240		45.6%
2018	48,858,100		110,483,105		44.2%
2019	50,558,334		118,707,995		42.6%
2020	55,308,133		122,007,255		45.3%
2021	59,783,488		127,355,770		46.9%
2022	77,698,389	**	136,570,500		56.9%
2023	85,395,826		155,392,880		55.0%
2024	86,614,000		166,832,270		51.9%
2025	88,819,000		180,339,735		49.3%
2026	96,257,000		194,806,705	(a)	49.4%

(a) City Equalized Valuation 1/1/26	$ 3,896,134,100
Percent Limit of G.O. Debt	x 5%
Amount Limit of G.O. Debt	$ 194,806,705

Total Debt Including Storm Water Revenue and CDA Lease Revenue Bonds

Year Ended	G.O. Debt		CDA Bonds /Clean Water Fund Loan	All Debt *	State Statutory Limit	% of Statutory Limit Including All Debt
2015	$ 46,794,880		$ 23,192,662	$ 69,987,542	$ 96,652,750	72.41%
2016	45,851,364		23,071,477	68,922,841	99,583,005	69.21%
2017	47,792,440		20,293,811	68,086,251	104,764,240	64.99%
2018	48,858,100		19,195,843	68,053,943	110,483,105	61.60%
2019	50,558,334		18,132,151	68,690,485	118,707,995	57.87%
2020	55,308,133		16,937,712	72,245,845	122,007,255	59.21%
2021	59,783,488		15,742,502	75,525,990	127,355,770	59.30%
2022	77,698,389	**	4,701,497	82,399,886	136,570,500	60.34%
2023	85,395,826		3,399,672	88,795,498	155,392,880	57.14%
2024	86,614,000		3,337,002	89,951,002	166,832,270	53.92%
2025	88,819,000		3,393,725	92,212,725	180,339,735	51.13%
2026	96,257,000		3,211,264	99,468,264	194,806,705	51.06%

* *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 2026 equalized value of $3,896,134,100, G.O. borrowings may not exceed $194,806,705. The "% of Statutory Limit" shows the % of the City's borrowing compared to the 5% limit.*

City of Neenah

Schedule of Future Total Annual General Obligation (G.O.) Debt Service Payments

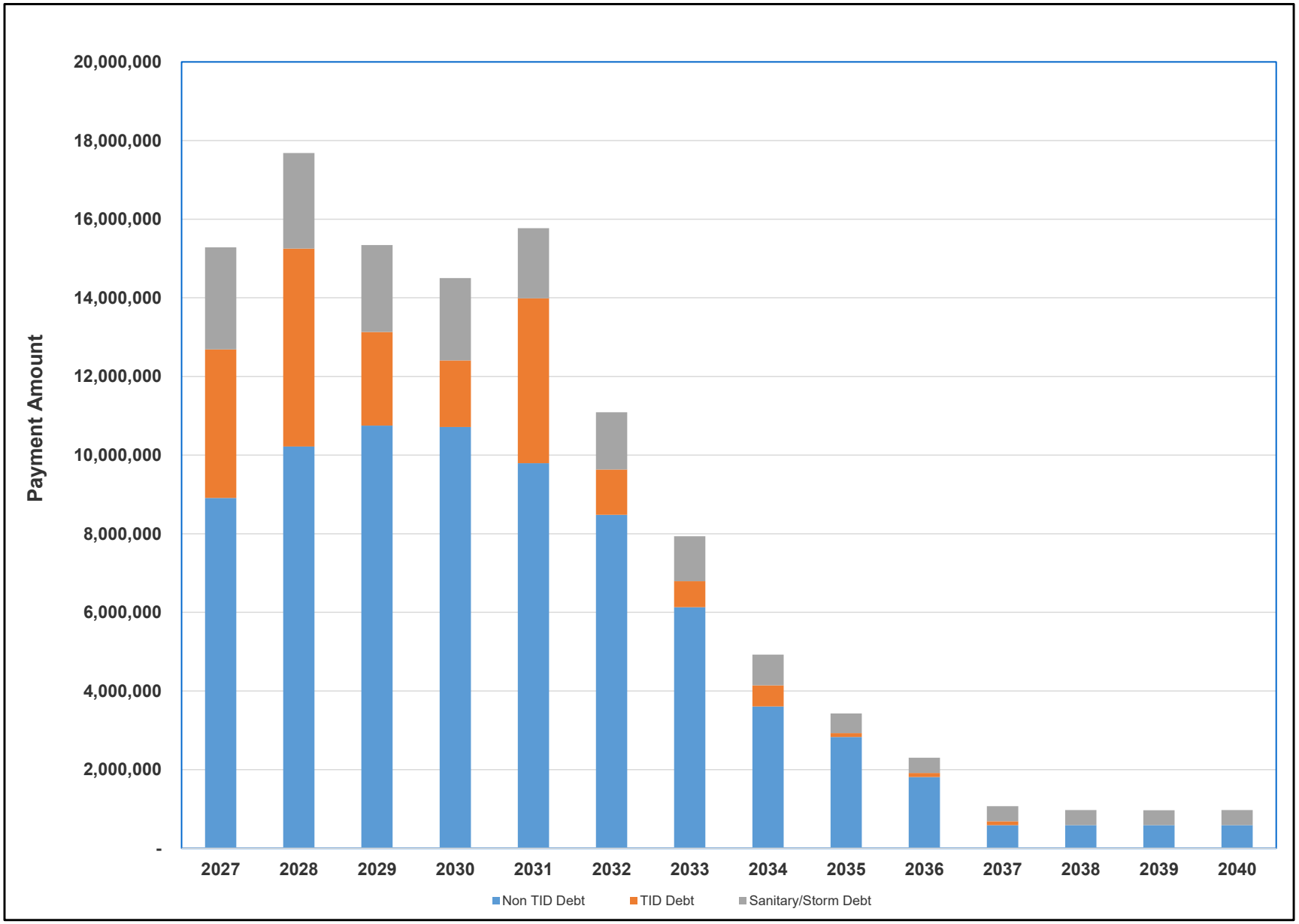
As of December 31, 2026

Property Tax Supported GO Debt (Non-TID)						TID Supported GO Debt			
Year	Principal	Interest	Total	% of Debt		Principal	Interest	Total	% of Debt
2027	6,560,000	2,349,170	8,909,170			3,267,000	514,760	3,781,760	
2028	8,137,500	2,083,380	10,220,880			4,603,000	430,595	5,033,590	
2029	8,966,000	1,783,575	10,749,575			2,063,000	316,655	2,379,655	
2030	9,249,000	1,467,550	10,716,550			1,425,000	268,040	1,693,040	
2031	8,630,690	1,161,680	9,792,370			3,960,310	235,205	4,195,515	
2032	7,605,000	874,300	8,479,300			1,078,000	77,775	1,155,775	
2033	5,525,000	605,050	6,130,050			615,000	47,075	662,075	
2034	3,210,000	399,000	3,609,000			514,000	21,700	535,700	
2035	2,575,000	254,375	2,829,375			90,000	8,400	98,400	
2036	1,665,000	148,375	1,813,375			95,000	5,700	100,700	
2037	495,000	94,375	589,375			95,000	2,850	97,850	
2038	520,000	69,000	589,000			-	-	-	
2039	545,000	42,375	587,375			-	-	-	
2040	575,000	14,375	589,375			-	-	-	
Total	**$ 64,258,190**	**$ 11,346,580**	**$ 75,604,770**	**67.35%**		**$ 17,805,310**	**$ 1,928,755**	**$ 19,734,060**	**17.58%**

Sanitary / Storm Water Utility Supported GO Debt						Total GO Debt			
Year	Principal	Interest	Total	% of Debt		Principal	Interest	Total	% of Debt
2027	2,074,000	519,330	2,593,330			11,901,000	3,383,260	15,284,260	
2028	1,984,500	442,875	2,427,375			14,725,000	2,956,850	17,681,850	
2029	1,835,000	376,390	2,211,390			12,864,000	2,476,620	15,340,620	
2030	1,780,000	314,670	2,094,670			12,454,000	2,050,260	14,504,260	
2031	1,525,000	259,250	1,784,250			14,116,000	1,656,135	15,772,135	
2032	1,245,000	208,875	1,453,875			9,928,000	1,160,950	11,088,950	
2033	985,000	161,075	1,146,075			7,125,000	813,200	7,938,200	
2034	660,000	121,750	781,750			4,384,000	542,450	4,926,450	
2035	405,000	95,125	500,125			3,070,000	357,900	3,427,900	
2036	310,000	77,250	387,250			2,070,000	231,325	2,301,325	
2037	320,000	61,500	381,500			910,000	158,725	1,068,725	
2038	340,000	45,000	385,000			860,000	114,000	974,000	
2039	355,000	27,625	382,625			900,000	70,000	970,000	
2040	375,000	9,375	384,375			950,000	23,750	973,750	
Total	**$ 14,193,500**	**$ 2,720,090**	**$ 16,913,590**	**15.07%**		**$ 96,257,000**	**$ 15,995,425**	**$ 112,252,425**	**100%**

*** Excludes Estimated Borrowing for 2026 Capital Projects that occurs on 9/1/26. This also excludes Sanitary Clean Water Fund Loan, Storm Water Revenue Bonds and CDA Lease Revenue Bonds**

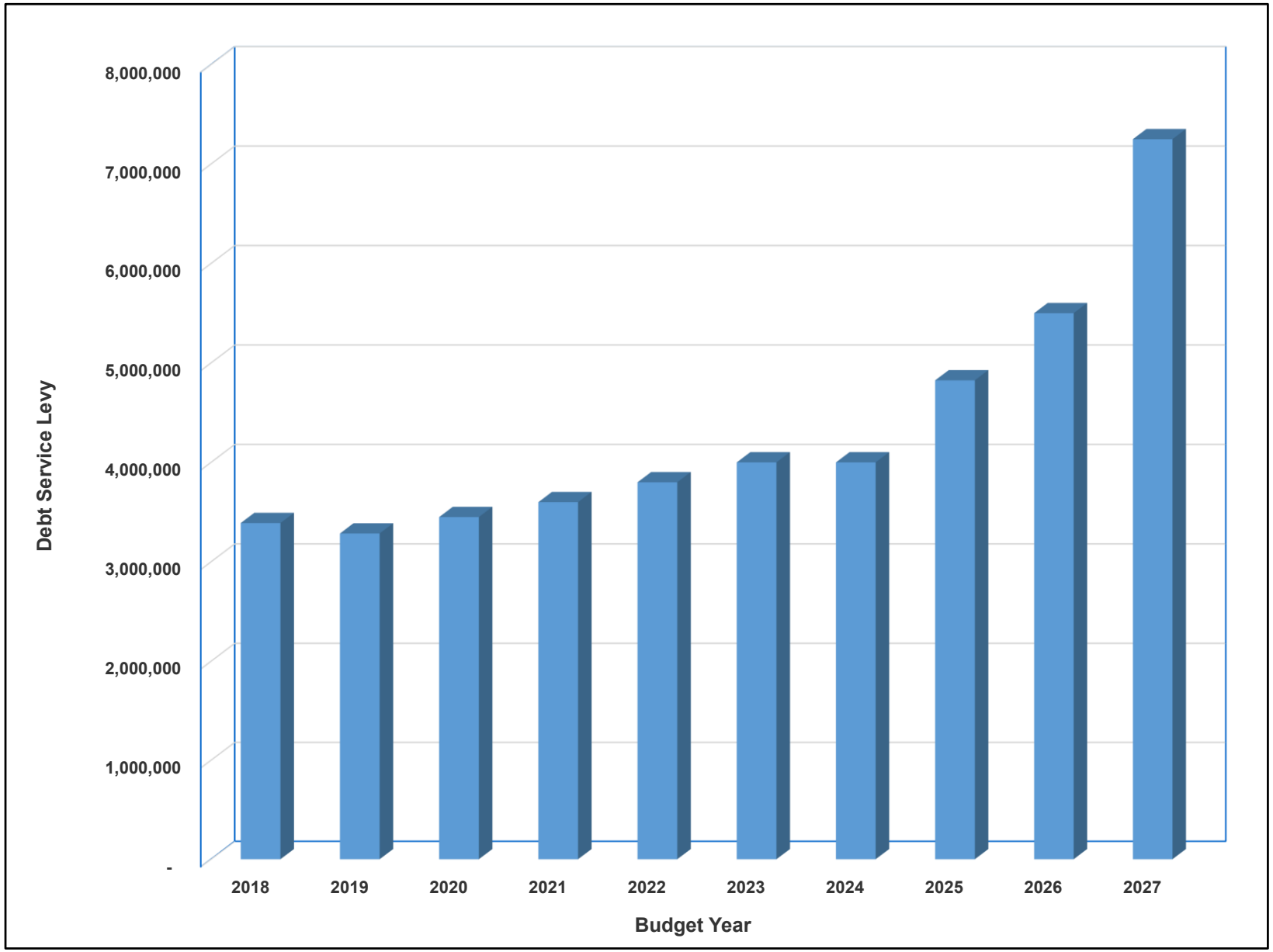
City of Neenah
Schedule of Future Annual Debt Service Payments
For All General Obligation Debt Issued as of September 30, 2026



City of Neenah
Annual Debt Service Levy
Budget Years 2018 - 2027

Year	$ Levy	$ Change	% Change
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	16.88%
2027	7,250,000	1,750,000	36.27%
Ten-Year Average			**9.18%**

City of Neenah
Annual Debt Service Levy
Budget Years 2018 - 2027



City of Neenah
2027 Capital Budget
Capital Projects Fund Summary

Streets, Pedestrian Routes, Traffic Signals

Expenditures	Adopted 2027 - 2031 CIP	Council Adopted	Total Change from CIP to Adopted Budget
Street Projects	$ 3,175,500		$ 3,175,500
Pedestrian Routes	175,000		175,000
Traffic Control	59,000		59,000
Total Expenditures	**$ 3,409,500**	**$ -**	**$ 3,409,500**

Funding Sources	Adopted 2027 - 2031 CIP	Council Adopted	Total Change from CIP to Adopted Budget
General Obligation Borrowing-Gen. Tax Supported	$ 3,409,500		$ 3,409,500
Use of Reserves	-		-
Total Funding Sources	**$ 3,409,500**	**$ -**	**$ 3,409,500**

Tax Incremental Financing

Expenditures	Adopted 2027 - 2031 CIP	Council Adopted	Total Change from CIP to Adopted Budget
TIF #9 Original (US Hwy. 41 Industrial)	$ 50,000		$ 50,000
TIF #10 Original (Near Downtown District)	-		-
TIF #11 Original (Pendleton Development Area)	-		-
TIF #12 - Bridgewood Development Area	-		-
TIF #13 - Industrial Park Expansion Area	50,000		50,000
Total Expenditures	**$ 100,000**	**$ -**	**$ 100,000**

Funding Sources	Adopted 2027 - 2031 CIP	Council Adopted	Total Change from CIP to Adopted Budget
General Obligation Borrowing-TIF #9	$ 50,000		$ 50,000
General Obligation Borrowing-TIF #10	-		-
General Obligation Borrowing-TIF #11	-		-
General Obligation Borrowing-TIF #12	-		-
General Obligation Borrowing-TIF #13	50,000		50,000
Total Funding Sources	**$ 100,000**	**$ -**	**$ 100,000**

City of Neenah
2027 Capital Budget
Capital Projects Fund Summary (Continued)

Redevelopment (Non-TIF)

Expenditures	Adopted 2027 - 2031 CIP	Council Adopted	Total Change from CIP to Adopted Budget
Redevelopment (Non-TIF) Projects	$ 50,000		$ 50,000
Total Expenditures	**$ 50,000**	**$ -**	**$ 50,000**

Funding Sources	Adopted 2027 - 2031 CIP	Council Adopted	Total Change from CIP to Adopted Budget
General Obligation Borrowing-Gen. Tax Supported	$ 50,000		$ 50,000
Total Funding Sources	**$ 50,000**	**$ -**	**$ 50,000**

Facilities

Expenditures	Adopted 2027 - 2031 CIP	Council Adopted	Total Change from CIP to Adopted Budget
Administration Building	$ 10,000		$ 10,000
Police	255,000		255,000
Fire (100%)	135,000		135,000
Public Works Garages	380,000		380,000
Parking Facilities	300,000		300,000
Bergstrom-Mahler Museum	35,000		35,000
Library	55,000		55,000
Parks & Recreation	1,980,000		1,980,000
Cemetery	-		-
Total Expenditures	**$ 3,150,000**	**$ -**	**$ 3,150,000**

Funding Sources	Adopted 2027 - 2031 CIP	Council Adopted	Total Change from CIP to Adopted Budget
General Obligation Borrowing-Gen. Tax Supported	$ 3,102,500		$ 3,102,500
Parks & Recreation Fundraising	47,500		47,500
Total Funding Sources	**$ 3,150,000**	**$ -**	**$ 3,150,000**

City of Neenah
2027 Capital Budget
Capital Projects Fund Summary (Continued)

Capital Equipment

Expenditures	Adopted 2027 - 2031 CIP	Council Adopted	Total Change from CIP to Adopted Budget
City Clerk	$ -		$ -
Information Systems	1,228,000		1,228,000
Police	282,330		282,330
Fire/Rescue (60.82% of Consolidated Department)	1,465,430		1,465,430
Public Works	1,230,000		1,230,000
Community Development	35,000		35,000
Library	-		-
Parks and Recreation	125,000		125,000
Cemetery	25,000		25,000
Total Expenditures	**$ 4,390,760**	**$ -**	**$ 4,390,760**

Funding Sources	Adopted 2027 - 2031 CIP	Council Adopted	Total Change from CIP to Adopted Budget
General Obligation Borrowing-Gen. Tax Supported	$ 4,057,210		$ 4,057,210
Proceeds from Sale of Fire Truck	48,550		48,550
Use of Neenah's Share of 2025 NMFR Surplus for NMFR Capital	285,000		285,000
Total Funding Sources	**$ 4,390,760**	**$ -**	**$ 4,390,760**

Utilities - Sanitary Sewer and Storm Water

Expenditures	Adopted 2027 - 2031 CIP	Council Adopted	Total Change from CIP to Adopted Budget
Sanitary Sewer Projects	$ 2,732,500		$ 2,732,500
Storm Water Projects	840,000		840,000
Total Expenditures	**$ 3,572,500**	**$ -**	**$ 3,572,500**

Funding Sources	Adopted 2027 - 2031 CIP	Council Adopted	Total Change from CIP to Adopted Budget
General Obligation Borrowing-San. Sewer Supported	$ 2,732,500		$ 2,732,500
Use of Reserves-Sanitary Sewer	-		-
General Obligation Borrowing-Storm Water Supported	840,000		840,000
Use of Reserves-Storm Water	-		-
Total Funding Sources	**$ 3,572,500**	**$ -**	**$ 3,572,500**

City of Neenah
2027 Capital Budget
Capital Projects Fund Summary (Continued)

EXPENDITURE SUMMARY

Expenditures	Adopted 2027 - 2031 CIP	Council Adopted	Total Change from CIP to Adopted Budget
Streets, Pedestrian Routes, Traffic Control	$ 3,409,500		$ 3,409,500
Tax Incremental Financing	100,000		100,000
Redevelopment (Non-TIF)	50,000		50,000
Facilities	3,150,000		3,150,000
Capital Equipment	4,390,760		4,390,760
Utilities - Sanitary and Storm Sewer	3,572,500		3,572,500
Total Expenditures	**$ 14,672,760**	**$ -**	**$ 14,672,760**

FUNDING SOURCES SUMMARY

Funding Sources	Adopted 2027 - 2031 CIP	Council Adopted	Total Change from CIP to Adopted Budget
General Obligation Borrowing			
General Obligation Borrowing - Gen. Tax Supported	$ 10,619,210		$ 10,619,210
General Obligation Borrowing-TIF Supported	100,000		100,000
General Obligation Borrowing-San. Sewer Supported	2,732,500		2,732,500
General Obligation Borrowing-Storm Utility Supported	840,000		840,000
General Obligation Borrowing-Total	***14,291,710***	**-**	***14,291,710***
Grant Funding / Fundraising / Proceeds	96,050		96,050
Use of Neenah's Share of 2025 NMFR Surplus for NMFR Capital	285,000		285,000
Total Funding Sources	**$ 14,672,760**	**$ -**	**$ 14,672,760**

Bank Qualified Limit	**10,000,000**
Bank Qual. Limit Less Proposed Borrowing	**($4,291,710)**

City of Neenah

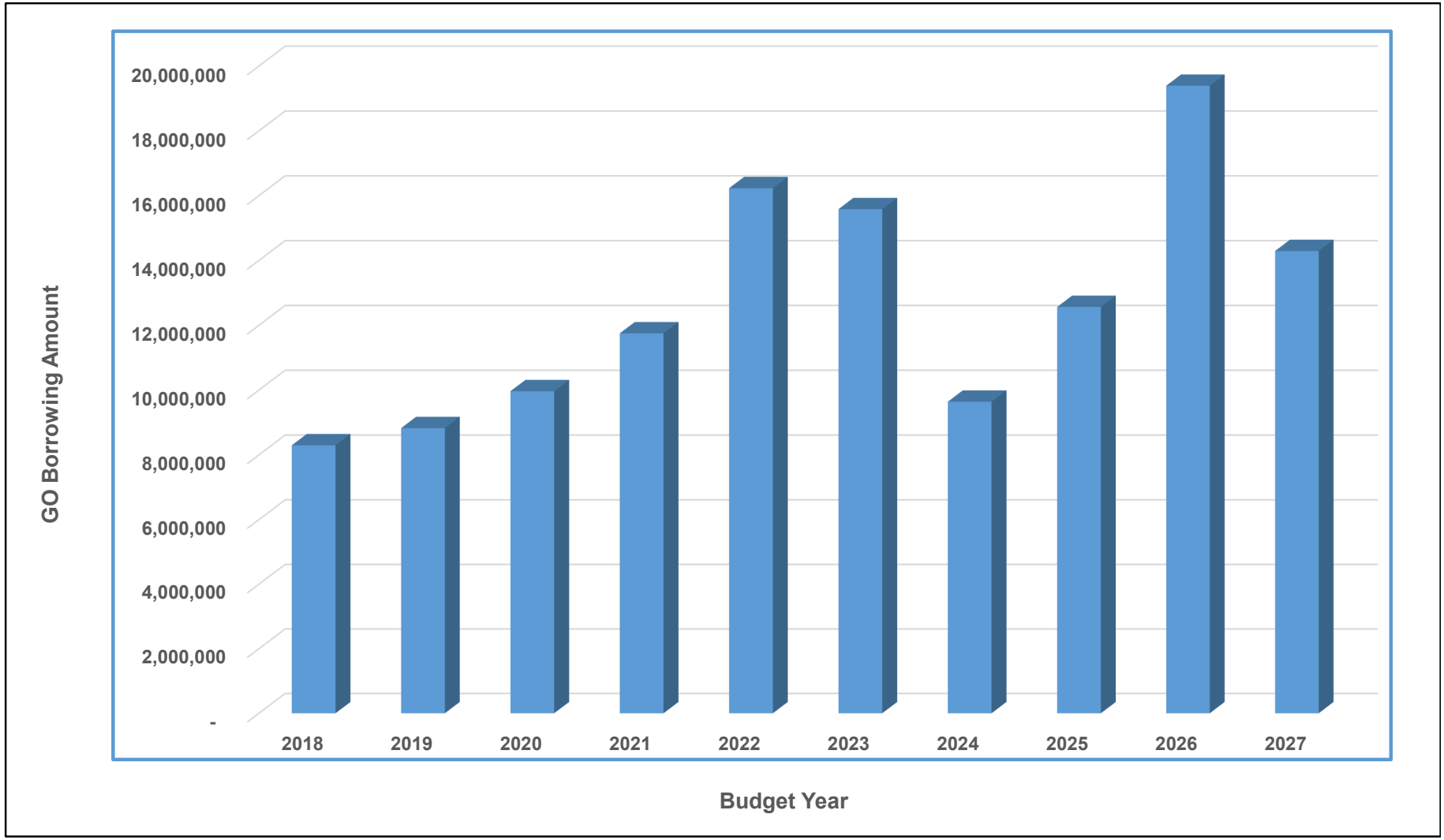
Annual General Obligation Capital Borrowing

Budget Years 2018 - 2027

Year		Capital G.O. Borrowing	$ Change	% Change
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	30.34%
2026		19,390,000	6,825,000	54.32%
2027	*(estimate)*	14,291,710	(5,098,290)	-26.29%
10 Year Average		**$ 12,653,351**	**$ 868,171**	**13.95%**

*** Excludes Storm Water Revenue Bonds and CDA Lease Revenue Bonds**

City of Neenah
Annual General Obligation (GO) Capital Borrowing
Budget Years 2018 - 2027



City of Neenah
2027 Capital Budget
Capital Projects Fund Program Summarized

Budgeted Funding Sources

General Obligation Borrowing Proceeds - Levy Supported	$	10,619,210
General Obligation Borrowing Proceeds - TIF Supported		100,000
General Obligation Borrowing Proceeds - Utility Fee Supported		3,572,500
Grant Funding / Fundraising / Proceeds		96,050
Use of Neenah's Share of 2025 NMFR Surplus for NMFR Capital		285,000
Total Funding Sources	**$**	**14,672,760**

Budgeted Expenditures

Streets	$	3,175,500		
Pedestrian Routes		175,000		
Traffic Control		59,000		
Total Streets, Pedestrian Routes and Traffic Control			$	3,409,500
TIF #9 Original (US Hwy. 41 Industrial)		50,000		
TIF #10 Original (Near Downtown District)		-		
TIF #11 Original (Pendleton Development Area)		-		
TIF #12 - Bridgewood Development Area		-		
TIF #13 - Industrial Park Expansion Area		50,000		
Total TIF's				100,000
Redevelopment (Non-TIF)				50,000
Public Facilities				3,150,000
Capital Equipment				4,390,760
Utility- Sanitary Sewer Projects				2,732,500
Utility- Storm Water Projects				840,000
Total Expenditures			**$**	**14,672,760**

City of Neenah
2027 Capital Budget
Streets, Pedestrian Routes and Traffic Control Program Capital Summarized

Budgeted Funding Sources

General Obligation Borrowing Proceeds	$	3,409,500
Total Funding Sources	**$**	**3,409,500**

Budgeted Expenditures

Major Streets	$	-
Street Upgrades - City Initiated		2,860,500
Street Upgrades - Citizen Petitioned		-
Railroad Crossings		-
Subdivision Streets Under Improvement Contracts		-
Pavement Repair (Streets and Bridges)		315,000
Pedestrian Routes		175,000
Traffic Control		59,000
Total Expenditures	**$**	**3,409,500**

City of Neenah
2027 Capital Budget
Program Comments

Department/Office:	**Budget:**
Finance	Public Infrastructure Fund
Program:	**Submitted by:**
Capital Program Funds	Vicky K. Rasmussen

2027 Budget

The Public Infrastructure Fund accounts for all capital improvement to public streets, bridges, pedestrian routes and traffic control.

	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Fund Balance (Deficit), January 1	**$ 2,639,332**	**$ 1,380,139**	**$ 1,380,139**	**$ 515,634**
Revenues				
Intergovernmental	-	-	-	-
Contributions / Miscellaneous	12,118	45,615	-	-
Debt Issuance	3,200,500	4,250,700	3,044,810	3,409,500
Transfers In	-	-	770,690	-
Total Revenues	3,212,618	4,296,315	3,815,500	3,409,500
Expenditures				
Capital Outlay - Current Budget	4,309,311	4,296,315	4,053,000	3,247,000
Transfers Out	162,500	-	162,500	162,500
Total Expenditures	4,471,811	4,296,315	4,215,500	3,409,500
Excess Revenues Over (Under) Expenditures	(1,259,193)	-	(400,000)	-
Fund Balance (Deficit), December 31 (Before Carry Forwards)	$ 1,380,139	$ 1,380,139	$ 980,139	$ 515,634
Capital Outlay - Carry Forwards	(464,505)	(464,505)	(464,505)	-
Fund Balance (Deficit), December 31 (After Carry Forwards)	**$ 915,634**	**$ 915,634**	**$ 515,634**	**$ 515,634**

Public Infrastructure Carry Forwards to 2026	
Project Description	**Council Adopted 2027 - 2031 CIP**
Commercial Street/Winneconne Avenue Improvement **2025**	$ 148,310
Wisconsin Avenue (Oak - Lakeshore) **2025**	25,000
Undesignated Street Repair **2025**	39,510
Annual pavement markings **2025**	60,000
Commercial Street, Fox River Bridge Repairs **2025**	66,685
Miscellaneous Sidewalk Repairs **2025**	125,000
Total Carry Forwards to 2026	**$ 464,505**

City of Neenah

2027 Capital Budget

Detail Project Schedule - Streets, Pedestrian Routes and Traffic Control

Project Description and Plan Comments	Adopted 2027 - 2031 CIP	Council Adopted
2027 STREETS, PEDESTRIAN ROUTES AND TRAFFIC CONTROL		
STREETS		
Major Streets		
None	$ -	
Total 2027 Major Streets	***$ -***	***$ -***
Street Upgrades - City Initiated		
1 Langley Boulevard (Marathon - Commercial) 1,320 ft. (3) Resurface. Coordinate with utility construction.	220,000	
2 Hazel Street (Henry - Commercial) 845 ft. (4) Resurface. Coordinate with utility construction.	140,000	
3 Wright Avenue (Marathon - Commercial) 1,320 ft. (3,4) Resurface. Coordinate with utility construction.	220,000	
4 Curtis Avenue (Marathon - Commercial) 1,320 ft. (3) Resurface. Coordinate with utility construction.	220,000	
5 Edgewood Drive (Maple - Whittier) 2,218 ft. (3.4) Reconstruct. Coordinate with utility construction.	685,000	
6 Whittier Drive (Emerson - Hawthorne) 687 ft. (3) Resurface. Coordinate with utility construction.	115,000	
7 Hawthorne Street (Congress - Yorkshire) 1,637 ft. (2,3) Resurface. Coordinate with utility construction.	275,000	
8 Hawthorne Street (Yorkshire - E terminus) 800 ft. (3) Resurface.	200,000	
9 Yorkshire Road (Hawthorne - Park) 1,109 ft. (2) Resurface.	183,000	
10 Cambridge Court 317 ft. (4) Resurface. Coordinate with utility construction.	80,000	

City of Neenah

2027 Capital Budget

Detail Project Schedule - Streets, Pedestrian Routes and Traffic Control

	Project Description and Plan Comments	Adopted 2027 - 2031 CIP	Council Adopted
11	Jane Court 211 ft. (3) Resurface Coordinate with utility construction.	$ 55,000	
12	Loper Court 211 ft. (3) Resurface Coordinate with utility construction.	55,000	
13	Nicolet Boulevard (Commercial – Third) including roundabouts at Commercial and Third. 800 ft (4) Design and Real Estate Acquisition Joint project with Menasha. Cost reflects Neenah's share.	250,000	
14	Engineering/Administrative costs related to CIP projects. Transfer to City's General Fund.	162,500	
	Total 2027 Street Upgrades - City Initiated	***$ 2,860,500***	***$ -***
	Street Upgrades - Citizen Petitioned		
	None	$ -	
	Total 2027 Street Upgrades - Citizen Petitioned	***$ -***	***$ -***
	Railroad Crossings		
	None	$ -	
	Total 2027 Railroad Crossings	***$ -***	***$ -***
	Subdivision Streets Under Improvement Contracts		
	None	$ -	
	Total 2027 Subdivision Streets Under Improvement Contracts	***$ -***	***$ -***
	General Street / Bridge Repair		
1	Undesignated concrete and asphalt pavement repair	$ 250,000	
2	Annual pavement markings	65,000	
	Total 2027 General Street / Bridge Repair	***$ 315,000***	***$ -***
	TOTAL 2027 STREETS	***$ 3,175,500***	***$ -***

City of Neenah

2027 Capital Budget

Detail Project Schedule - Streets, Pedestrian Routes and Traffic Control

	Project Description and Plan Comments	Adopted 2027 - 2031 CIP	Council Adopted
	PEDESTRIAN ROUTES		
	New Pedestrian Routes		
1	Undesignated	$ -	
	Total 2027 New Pedestrian Routes	***$ -***	***$ -***
	Pedestrian Routes Replacement / Repair		
1	Undesignated	$ 175,000	
	Total 2027 Pedestrian Routes Replacement / Repair	***$ 175,000***	***$ -***
	TOTAL 2027 PEDESTRIAN ROUTES	***$ 175,000***	***$ -***
	TRAFFIC CONTROL		
1	Undesignated Traffic Signal Upgrades.	$ 25,000	
2	Traffic Signal Equipment Supplies	30,000	
3	Street Light Equipment Supplies	4,000	
	TOTAL 2027 TRAFFIC CONTROL	***$ 59,000***	***$ -***
	TOTAL 2027 STREETS, PEDESTRIAN ROUTES AND TRAFFIC CONTROL	***$ 3,409,500***	***$ -***

City of Neenah
2027 Capital Budget
Tax Incremental Financing Districts (TIF) Capital Summarized

Budgeted Funding Sources

General Obligation Borrowing Proceeds	$	100,000
Total Funding Sources	**$**	**100,000**

Budgeted Expenditures

TIF #9 Original (US Hwy. 41 Industrial)	$	50,000
TIF #10 Original (Near Downtown District)		-
TIF #11 Original (Pendleton Development Area)		-
TIF #12 - Bridgewood Development Area		-
TIF #13 - Industrial Park Expansion Area		50,000
Total Expenditures	**$**	**100,000**

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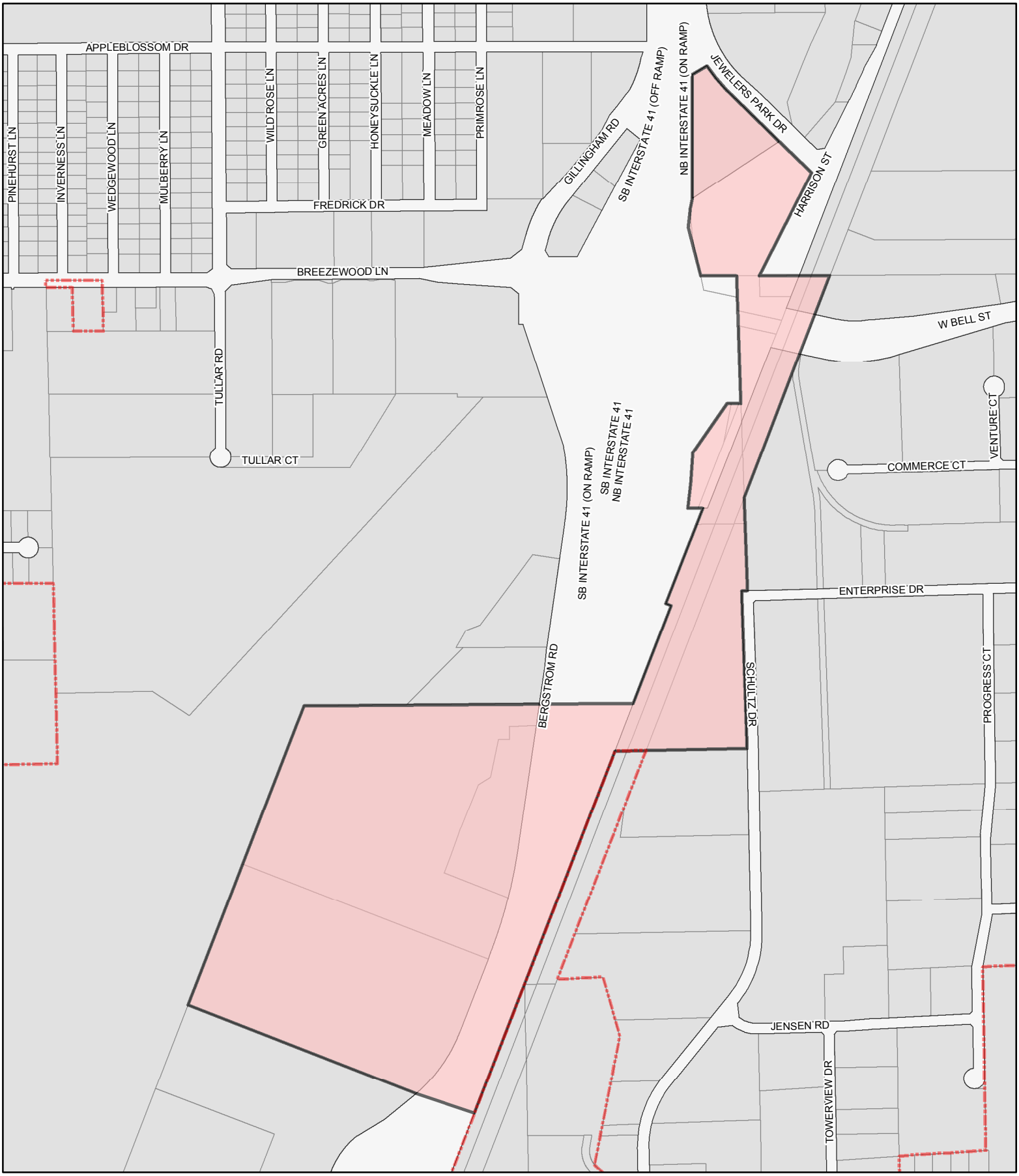


FIGURE 1
Tax Increment Financing District #9
Boundary Map

N
W E
S

1 inch = 718 feet

City of Neenah
2027 Capital Budget
Program Comments

Department/Office:	**Budget:**
Finance	TIF #9 Fund
Program:	**Submitted by:**
Capital Program Funds	Vicky K Rasmussen / Kelly Nieforth

Tax Incremental Financing District (TIF) #9 Fund (US Hwy 41 Industrial Corridor)
2027 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

	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
TIF #9				
Fund Balance (Deficit), January 1	**$ 597,011**	**$ 587,212**	**$ 587,212**	**$ 587,212**
Revenues				
Intergovernmental	-	-	-	-
Contributions / Miscellaneous	-	-	-	-
Debt Issuance	-	-	-	50,000
Transfers In	-	-	-	-
Total Revenues	-	-	-	50,000
Expenditures				
Capital Outlay - Current Budget	9,799	-	-	50,000
Transfers Out	-	-	-	-
Total Expenditures	9,799	-	-	50,000
Excess Revenues Over (Under) Expenditures	(9,799)	-	-	-
Fund Balance (Deficit), December 31 (Before Carry Forwards)	$ 587,212	$ 587,212	$ 587,212	$ 587,212
Capital Outlay - Carry Forwards	-	-	-	-
Fund Balance (Deficit), December 31 (After Carry Forwards)	**$ 587,212**	**$ 587,212**	**$ 587,212**	* **$ 587,212**

Note: Fund Balance amount includes $326,550 for land held for resale.

TIF #9 Carry Forwards to 2026	
Project Description	**Council Adopted 2027 - 2031 CIP**
None	
Total Carry Forwards to 2026	**$ -**

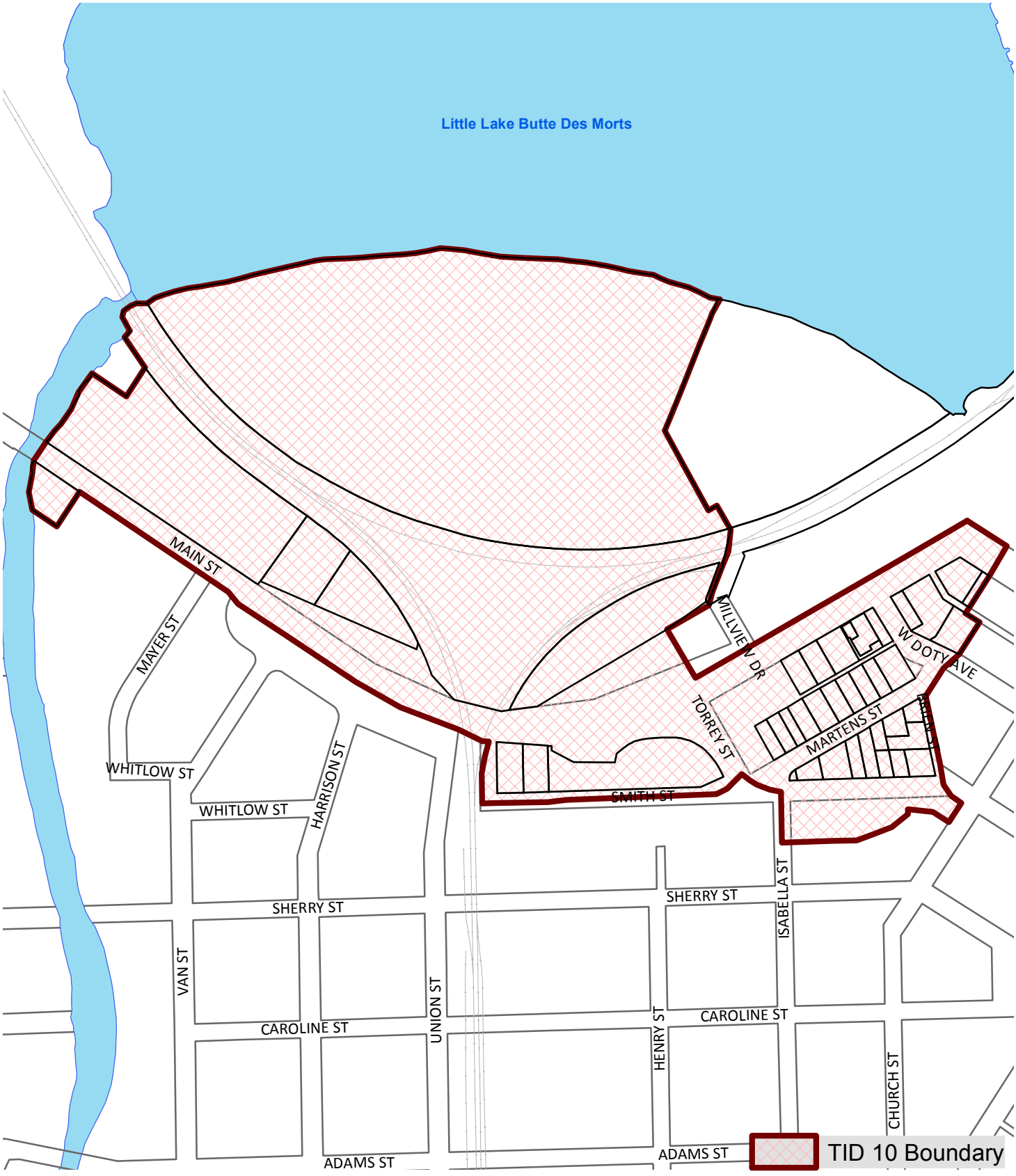
City of Neenah

2027 Capital Budget

Detail Project Schedule

	Project Description and Plan Comments	Adopted 2027 - 2031 CIP	Council Adopted
	2027 TAX INCREMENT DISTRICTS		
	TID #9 - US Highway 41 Industrial Corridor District		
	Project expenditures can be made through 3/18/2037.		
1	Design for County Highway G and Green Valley Road/Bergstrom Road intersection improvements	$ 50,000	
	Total 2027 TID #9 - US Highway 41 Industrial Corridor District	***$ 50,000***	***$ -***

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Neenah WISCONSIN

Figure 1
Tax Increment District #10
Boundary Map

N W E S

0 250 500 Feet

City of Neenah
2027 Capital Budget
Program Comments

Department/Office:	**Budget:**
Finance	TIF #10 Fund
Program:	**Submitted by:**
Capital Program Funds	Vicky K Rasmussen / Kelly Nieforth

Tax Incremental Financing District (TIF) #10 Fund (Near Downtown District)
2027 Budget

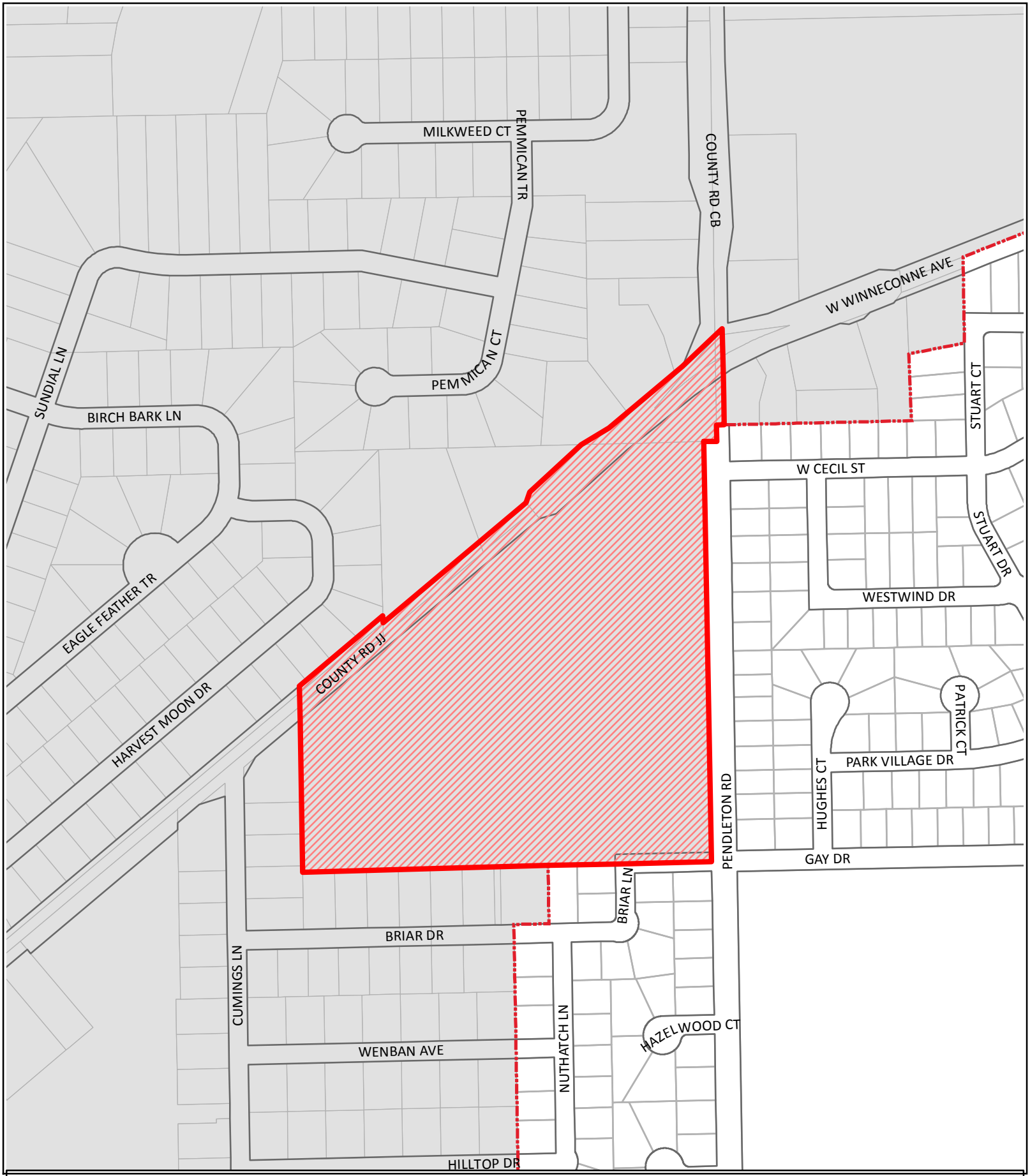
The Tax Incremental Financing (TIF) District #10 Capital Fund accounts for site redevelopment, utility and access improvements, design and engineering and planning/project support within TIF District #10.

Description: The area within TID #10 includes an area on the west end of the Central Business District between the Neenah Creek 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

	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
TIF #10				
Fund Balance (Deficit), January 1	**$ 1,145,698**	**$ 1,144,888**	**$ 1,144,888**	**$ 462,388**
Revenues				
Intergovernmental	-	-	-	-
Contributions / Miscellaneous	-	-	-	-
Debt Issuance	-	2,300,000	2,300,000	-
Transfers In	-	-	-	-
Total Revenues	-	2,300,000	2,300,000	-
Expenditures				
Capital Outlay - Current Budget	810	2,300,000	2,300,000	-
Transfers Out	-	-	-	-
Total Expenditures	810	2,300,000	2,300,000	-
Excess Revenues Over (Under) Expenditures	(810)	-	-	-
Fund Balance (Deficit), December 31 (Before Carry Forwards)	$ 1,144,888	$ 1,144,888	$ 1,144,888	$ 462,388
Capital Outlay - Carry Forwards	(682,500)	(682,500)	(682,500)	-
Fund Balance (Deficit), December 31 (After Carry Forwards)	**$ 462,388**	**$ 462,388**	**$ 462,388**	**$ 462,388**

TIF #10 Carry Forwards to 2026	
Project Description	**Council Adopted 2027 - 2031 CIP**
Parking Lot Construction - Previously Parking Ramp Design (TID 10) **2019 - 2022**	$ 682,500
Total Carry Forwards to 2026	**$ 682,500**



TID 11

City of Neenah

Town of Neenah

FIGURE 1

Tax Increment Financing District #11

TID Boundary Map

1 inch = 384 feet

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Neenah WISCONSIN

City of Neenah
2027 Capital Budget
Program Comments

Department/Office:	**Budget:**
Finance	TIF #11 Fund
Program:	**Submitted by:**
Capital Program Funds	Vicky K Rasmussen / Kelly Nieforth

Tax Incremental Financing District (TIF) #11 Fund Pendleton Development Area
2027 Budget

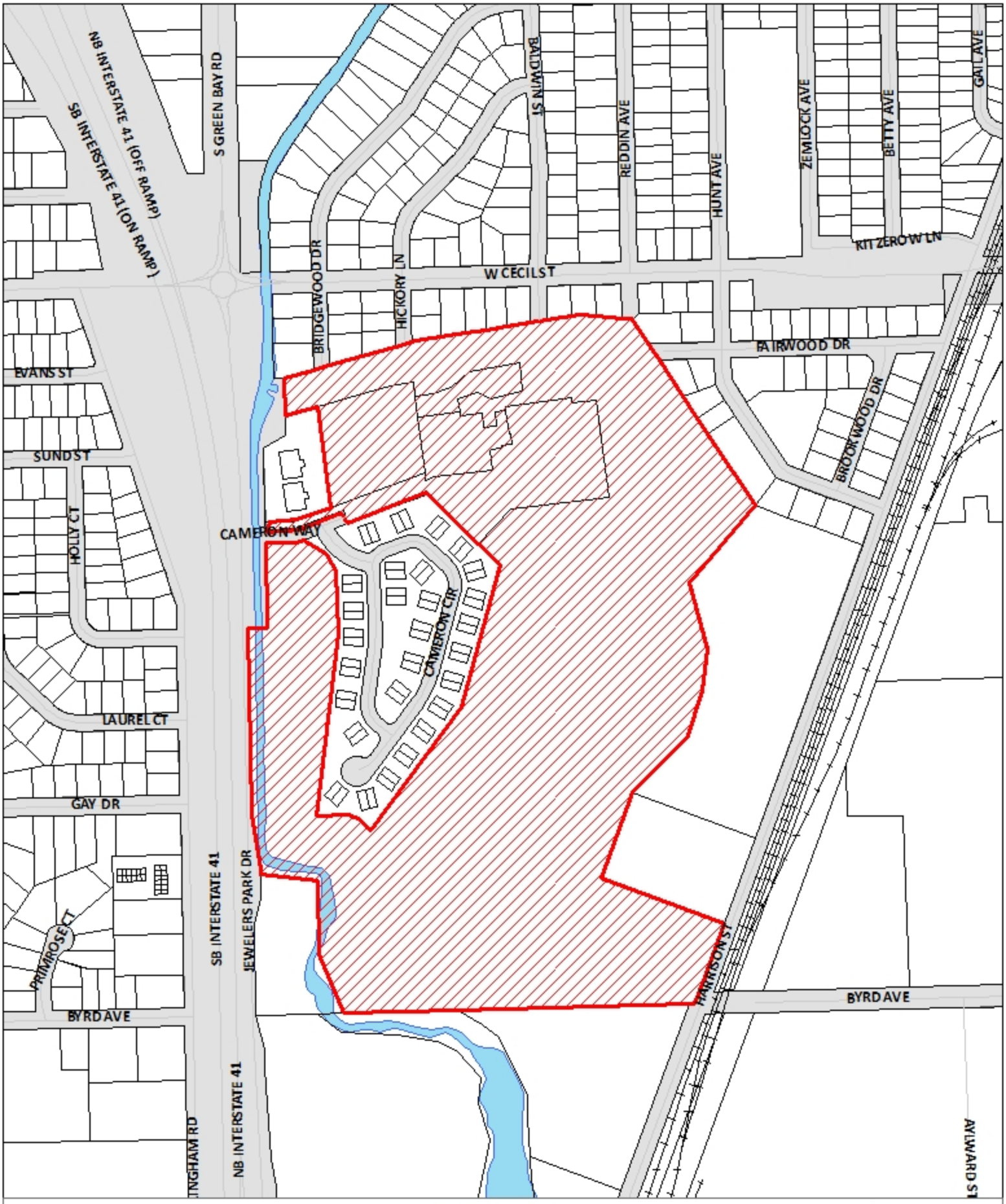
The Tax Incremental Financing (TIF) District #11 Capital Fund accounts for site redevelopment, utility and access improvements, design and engineering and planning/project support within TIF District #11.

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

	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
TIF #11				
Fund Balance (Deficit), January 1	**$ 530,720**	**$ 530,720**	**$ 530,720**	**$ 530,720**
Revenues				
Intergovernmental	-	-	-	-
Contributions / Miscellaneous	-	-	-	-
Debt Issuance	-	-	-	-
Transfers In	-	-	-	-
Total Revenues	-	-	-	-
Expenditures				
Capital Outlay - Current Budget	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures	-	-	-	-
Excess Revenues Over (Under) Expenditures	-	-	-	-
Fund Balance (Deficit), December 31 (Before Carry Forwards)	$ 530,720	$ 530,720	$ 530,720	$ 530,720
Capital Outlay - Carry Forwards	-	-	-	-
Fund Balance (Deficit), December 31 (After Carry Forwards)	**$ 530,720**	**$ 530,720**	**$ 530,720**	**$ 530,720**

TIF #11 Carry Forwards to 2026	
Project Description	**Council Adopted 2027 - 2031 CIP**
None	$ -
Total Carry Forwards to 2026	**$ -**


NB INTERSTATE 41 (OFF RAMP)
SB INTERSTATE 41 (ON RAMP)
S GREEN BAY RD
BALDWIN ST
REDDIN AVE
HUNT AVE
ZEMLOCK AVE
BETTY AVE
GAIL AVE
KITZEROW LN
W CECIL ST
BRIDGEWOOD DR
HICKORY LN
FAIRWOOD DR
BROOKWOOD DR
EVANS ST
SUND ST
HOLLY CT
CAMERON WAY
CAMERON CIR
LAUREL CT
GAY DR
PRIMROSE CT
BYRD AVE
SB INTERSTATE 41
JEWELERS PARK DR
HARRISON ST
NB INTERSTATE 41
AYLWARD ST
TID No. 12
City Parcels
FIGURE 1
Tax Increment Financing District #12
TID Boundary Map
N
W
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1 inch = 451 feet

City of Neenah
2027 Capital Budget
Program Comments

Department/Office:	**Budget:**
Finance	TIF #12 Fund
Program:	**Submitted by:**
Capital Program Funds	Vicky K Rasmussen / Kelly Nieforth

Tax Incremental Financing District (TIF) #12 Fund (Near Downtown District)
2027 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 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

Created:	01/01/2022
Amendment #1:	n/a
Max Exp. Date:	08/03/2027
Max Close Date:	08/03/2042

	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
TIF #12				
Fund Balance (Deficit), January 1	**$ 324,079**	**$ 252,914**	**$ 252,914**	**$ 252,914**
Revenues				
Intergovernmental	-	-	-	-
Contributions / Miscellaneous	-	-	-	-
Debt Issuance	-	-	-	-
Transfers In	-	-	-	-
Total Revenues	-	-	-	-
Expenditures				
Capital Outlay - Current Budget	71,165	19,200	-	-
Transfers Out	-	-	-	-
Total Expenditures	71,165	19,200	-	-
Excess Revenues Over (Under) Expenditures	(71,165)	(19,200)	-	-
Fund Balance (Deficit), December 31 (Before Carry Forwards)	$ 252,914	$ 233,714	$ 252,914	$ 252,914
Capital Outlay - Carry Forwards	-	- -	-	-
Fund Balance (Deficit), December 31 (After Carry Forwards)	**$ 252,914**	**$ 233,714**	**$ 252,914**	**$ 252,914**

TIF #12 Carry Forwards to 2026	
Project Description	**Council Adopted 2027 - 2031 CIP**
None	$ -
Total Carry Forwards to 2026	**$ -**

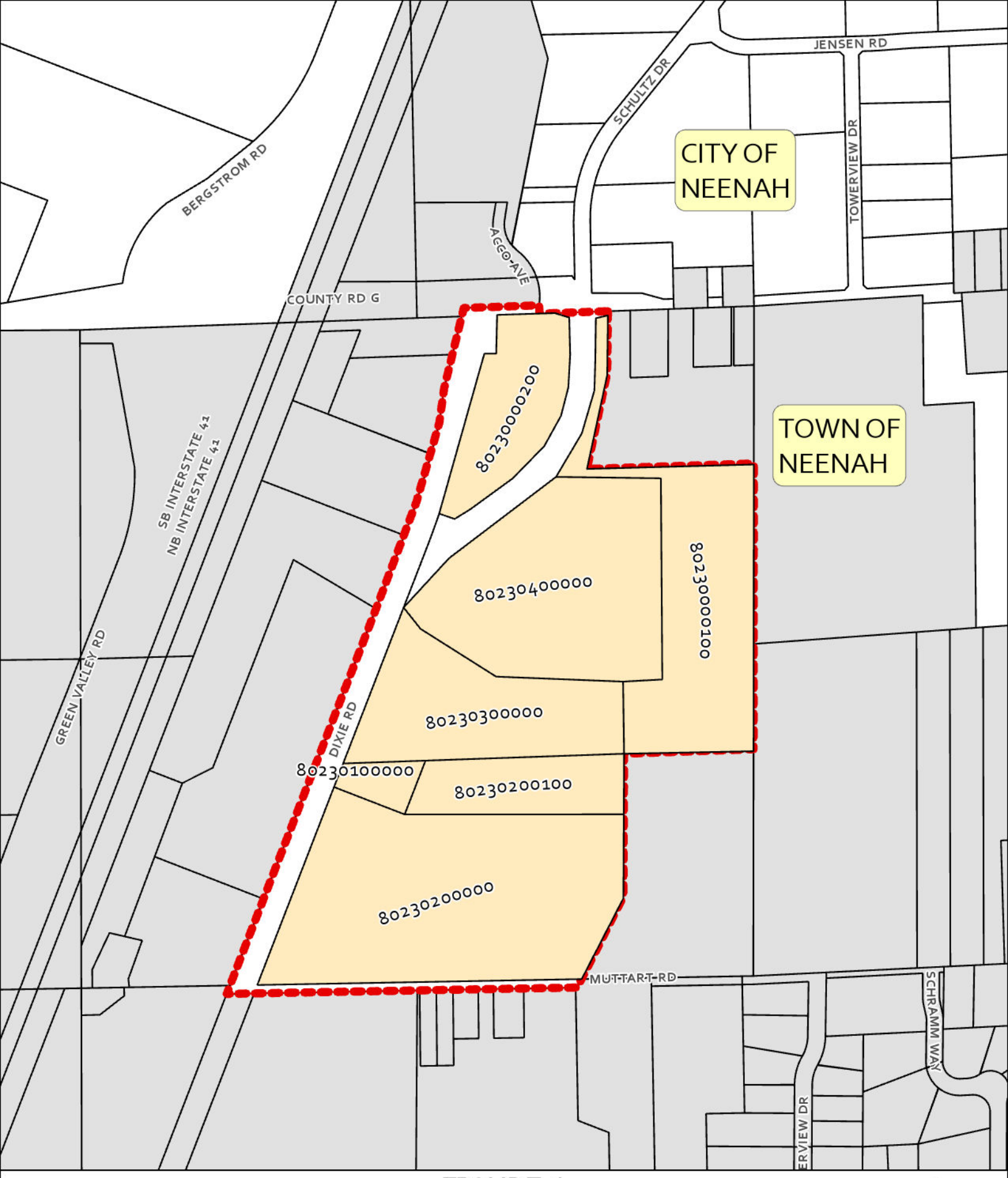


FIGURE 1
Tax Increment Financing District #13
TID Boundary

City of Neenah
2027 Capital Budget
Program Comments

Department/Office:	**Budget:**
Finance	TIF #13 Fund
Program:	**Submitted by:**
Capital Program Funds	Vicky K Rasmussen / Kelly Nieforth

Tax Incremental Financing District (TIF) #13 Fund (Industrial Park Expansion Area)
2027 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

	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
TIF #13				
Fund Balance (Deficit), January 1	**$ 69,526**	**$ 37,721**	**$ 37,721**	**$ 37,721**
Revenues				
Intergovernmental	-	-	-	-
Contributions / Miscellaneous	-	-	-	-
Debt Issuance	-	-	-	50,000
Transfers In	-	-	-	-
Total Revenues	-	-	-	50,000
Expenditures				
Capital Outlay - Current Budget	31,805	-	-	50,000
Transfers Out	-	-	-	-
Total Expenditures	31,805	-	-	50,000
Excess Revenues Over (Under) Expenditures	(31,805)	-	-	-
Fund Balance (Deficit), December 31 (Before Carry Forwards)	$ 37,721	$ 37,721	$ 37,721	$ 37,721
Capital Outlay - Carry Forwards	-	-	-	-
Fund Balance (Deficit), December 31 (After Carry Forwards)	**$ 37,721**	**$ 37,721**	**$ 37,721**	**$ 37,721**

TIF #13 Carry Forwards to 2026	
Project Description	**Council Adopted 2027 - 2031 CIP**
None	$ -
Total Carry Forwards to 2026	**$ -**

City of Neenah

2027 Capital Budget

Detail Project Schedule

	Project Description and Plan Comments	Adopted 2027 - 2031 CIP	Council Adopted
	2027 TAX INCREMENT DISTRICTS		
	TID #13 - Industrial Park Expansion Area		
	Project expenditures can be made through 7/18/2043		
1	Design for County Highway G and Dixie Road/Schultz Drive intersection improvements	50,000	-
	Total 2027 TID #13 - Industrial Park Expansion Area	***$ 50,000***	***$ -***

City of Neenah
2027 Capital Budget
Redevelopment Fund Capital Summarized

Budgeted Funding Sources

General Obligation Borrowing Proceeds	$	50,000
Total Funding Sources	**$**	**50,000**

Budgeted Expenditures

Redevelopment (Non-TIF)		50,000
Total Expenditures	**$**	**50,000**

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City of Neenah
2027 Capital Budget
Program Comments

Department/Office:	**Budget:**
Finance	Redevelopment Fund
Program:	**Submitted by:**
Capital Program Funds	Vicky K Rasmussen / Kelly Nieforth

2027 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.

	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Fund Balance (Deficit), January 1	**$ 210,717**	**$ 204,367**	**$ 204,367**	**$ -**
Revenues				
Intergovernmental	-	-	-	-
Miscellaneous	-	-	-	-
Debt Issuance	-	50,000	-	50,000
Transfers In	-	-	-	-
Total Revenues	-	50,000	-	50,000
Expenditures				
Capital Outlay - Current Budget	6,350	50,000	7,357	50,000
Transfers Out	-	-	-	-
Total Expenditures	6,350	50,000	7,357	50,000
Excess Revenues Over (Under) Expenditures	(6,350)	-	(7,357)	-
Fund Balance (Deficit), December 31 (Before Carry Forwards)	$ 204,367	$ 204,367	$ 197,010	$ -
Capital Outlay - Carry Forwards	(204,367)	(204,367)	(197,010)	-
Fund Balance (Deficit), December 31 (After Carry Forwards)	**$ -**	**$ -**	**$ -**	**$ -**

Redevelopment Fund Carry Forwards to 2026	
Project Description	**Council Adopted 2027 - 2031 CIP**
Redevelopment Planning & Projects 2021 - 2024	$ 197,010
Total Carry Forwards to 2026	**$ 197,010**

City of Neenah

2027 Capital Budget

Detail Project Schedule - Redevelopment Fund (Non-TID)

	PROJECT DESCRIPTION AND PLAN COMMENTS	Adopted 2027 - 2031 CIP	COUNCIL ADOPTED
	2027 REDEVELOPMENT FUND		
1	Funds will assist with financing and construction of redevelopment planning and projects in non-TIF areas of the City.	$ 50,000	
	Total 2027 Redevelopment Fund	***$ 50,000***	***$ -***

City of Neenah
2027 Capital Budget
Public Facilities Capital Summarized

Budgeted Funding Sources

General Obligation Borrowing Proceeds	$	3,102,500
Parks and Recreation Fundraising		47,500
Total Funding Sources	**$**	**3,150,000**

Budgeted Expenditures

Administration Building	$	10,000
Police Station		255,000
Fire/Rescue Stations #31 & #32 (100% City Funded)		135,000
Public Works Garages		380,000
Parking Facilities		300,000
Bergstrom-Mahler Museum		35,000
Library		55,000
Park and Recreation		$1,980,000
Cemetery		-
Total Expenditures	**$**	**3,150,000**

City of Neenah
2027 Capital Budget
Program Comments

Department/Office:	**Budget:**
Finance	Public Facilities Fund
Program:	**Submitted by:**
Capital Program Funds	Vicky K. Rasmussen

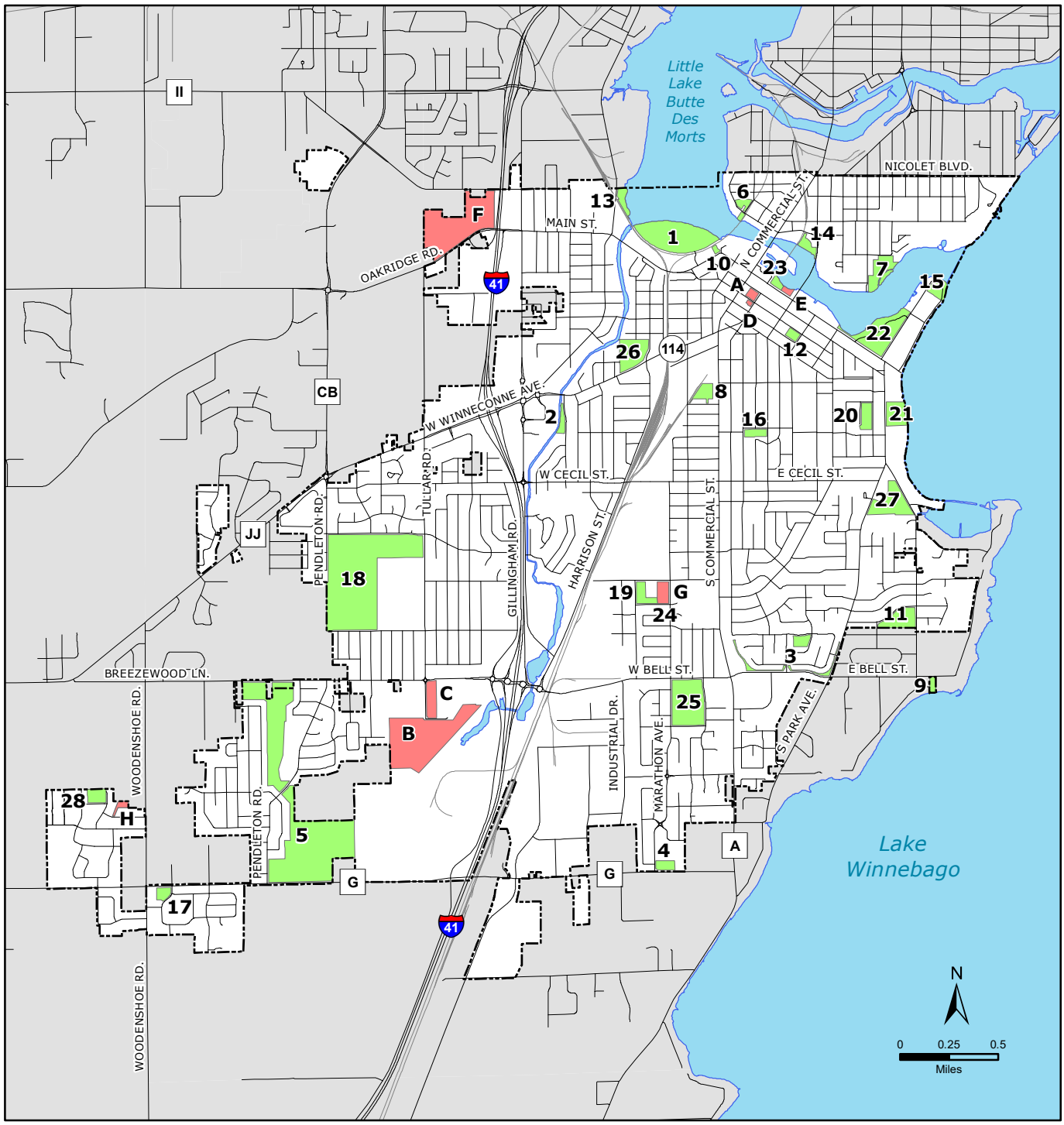
2027 Budget

The Public Facilities Fund accounts for all capital improvements to City owned public facilities such as buildings and parks.

	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Fund Balance (Deficit), January 1	**$ 2,503,712**	**$ 3,103,655**	**$ 3,103,655**	**$ 216,555**
Revenues				
Intergovernmental	83,419	-	-	-
Contributions / Miscellaneous	-	280,000	300,000	47,500
Debt Issuance	5,811,220	5,862,500	5,419,500	3,102,500
Transfers In	499,129	-	463,910	-
Total Revenues	6,393,768	6,142,500	6,183,410	3,150,000
Expenditures				
Capital Outlay - Current Budget	5,793,825	6,322,500	5,899,500	3,150,000
Transfers Out	-	-	-	-
Total Expenditures	5,793,825	6,322,500	5,899,500	3,150,000
Excess Revenues Over (Under) Expenditures	599,943	(180,000)	283,910	-
Fund Balance (Deficit), December 31 (Before Carry Forwards)	$ 3,103,655	$ 2,923,655	$ 3,387,565	$ 216,555
Capital Outlay - Carry Forwards	(3,171,010)	(3,171,010)	(3,171,010)	-
Fund Balance (Deficit), December 31 (After Carry Forwards)	**$ (67,355)**	**$ (247,355)**	**$ 216,555**	**$ 216,555**

Capital Equipment Carry Forwards to 2026	
Project Description	**Council Adopted 2027 - 2031 CIP**
Remodel Station 31 Construction (Fire) **2025**	$ 2,374,200
Building ADA Upgrades (Parks) **2025**	12,470
Kimberly Point Lighthouse - Final Design (Parks) **2025**	17,210
Miscellaneous Asphalt Trails / Parking Lots Program (Parks) **2025**	28,780
Carpenter Preserve (Parks) **2025**	14,880
Arrowhead Park Design, Engineering and Construction **2021, 2022**	463,910
Window and Entry Door Replacements in City Hall (Public Works) **2025**	198,530
Tullar Garage: Overhead Door and Opener Repairs and Replacement **2025**	6,030
Cecil Garage: Replace Water Service and Roof (Public Works) **2025**	40,000
Church Street Ramp: Miscellaneous Structure Repairs (Public Works) **2025**	15,000
Total Carry Forwards to 2026	**$ 3,171,010**

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
2 - Baldwin Park
3 - Bill Miller Park/Trail
4 - Castle Oak Park
5 - Carpenter Preserve
6 - Cook Park
7 - Doty Park
8 - Douglas Park
9 - Fresh Air Park
10 - Gateway Park
11 - Great Northern Park
12 - Green Park
13 - Herb & Dolly Smith Park
14 - Island Park
15 - Kimberly Point Park
16 - Laudan Park
17 - Liberty Park
18 - Memorial Park
19 - Neenah Dog Park
20 - Quarry Park
21 - Recreation Park/Pool
22 - Riverside Park
23 - Shattuck Park
24 - Skatepark
25 - Southview Park
26 - Washington Park
27 - Wilderness Park
28 - Unnamed Future Park

City of Neenah

2027 Capital Budget
Detail Project Schedule - Facilities

	Project Description and Plan Comments	Adopted 2027 - 2031 CIP	Council Adopted
	2027 FACILITIES		
	Administration Building		
1	ADA Compliance: Basement door handles	$ 10,000	
	Total 2027 Administration Building	***$ 10,000***	***$ -***
	Police Department		
1	Upgrade heating and cooling system from pneumatic to digital ***(city-wide project)***	$ 100,000	
2	Epoxy garage floor - Garage floor will be 33 years old and is showing signs of pitting and extensive wear and tear	45,000	
3	Demolish decommissioned holding cell area to create long term storage	10,000	
4	Network rewire at the Police department building - 300 drops ***(Information Systems project)***	100,000	
	Total 2027 Police Department	***$ 255,000***	***$ -***
	Fire Department		
1	Replace air compressor for truck lines at Station 32	$ 15,000	
2	Replace SCBA compressor at fill Station 32	70,000	
3	Station 32 HVAC system upgrades	50,000	
	Total 2027 Fire Department	***$ 135,000***	***$ -***

City of Neenah

2027 Capital Budget
Detail Project Schedule - Facilities

	Project Description and Plan Comments	Adopted 2027 - 2031 CIP	Council Adopted
	City Facilities		
1	Tullar Garage: Overhead Door and Opener replacement: On-going project - 2 shop doors (7 and 8 of 9)	$ 15,000	
2	Tullar Garage: Replace inground hoist in maintenance shop with 2-post lift	20,000	
3	Tullar Garage: Parking area replacement. Area 2, south of Fleet and west of vehicle storage. Budgeted as concrete pavement.	300,000	
4	Tullar Garage: Finish remodeling lunch room (2 walls and replace drop ceiling). Refinish floors in main walkways.	20,000	
5	Tullar Garage: Gutter and trim replacement on cold storage building.	10,000	
6	Tullar Garage: Continue ADA upgrades.	15,000	
	Total 2027 City Facilities	***$ 380,000***	***$ -***
	Parking Facilities		
1	Church Street Ramp: Miscellaneous structure repairs. Focus on immediate repair areas identified in the condition evaluation study.	$ 300,000	
	Total 2027 Parking Facilities	***$ 300,000***	***$ -***
	Bergstrom-Mahler Museum		
1	Annual Subsidy - Potential projects could include: repavement of driveway and concrete areas, permanent ramping to lower lakelawn level	$ 35,000	
	Total 2027 Bergstrom-Mahler Museum	***$ 35,000***	***$ -***
	Library		
1	Fire alarm upgrade	55,000	
	Total 2027 Library	***$ 55,000***	***$ -***

City of Neenah

2027 Capital Budget
Detail Project Schedule - Facilities

	Project Description and Plan Comments	Adopted 2027 - 2031 CIP	Council Adopted
	Parks and Recreation		
	Development		
1	Kimberly Point shoreline and stabilization improvements ***(Applying for grants to offset cost - total cost split between 2027/2028)***	$ 1,070,000	
2	Rec Park - boat parking lot	300,000	
3	Carpenter Preserve ***(minimum $10,000 donor)*** ***(Moved from 2028)***	75,000	
	Maintenance		
4	Miscellaneous asphalt trails / parking lots program	35,000	
5	Little Lake Butte des Morts weed control	25,000	
6	Doty Cabin restoration / improvement ***(50% state grant application)***	75,000	
7	Pool mechanicals ***(Moved from 2028)***	400,000	
	Play Equipment		
	Total 2027 Parks and Recreation	***$ 1,980,000***	***$ -***
	Cemetery		
	None	$ -	$ -
	Total 2027 Cemetery	***$ -***	***$ -***
	TOTAL ALL 2027 FACILITIES	**$ 3,150,000**	**$ -**

City of Neenah
2027 Capital Budget
Capital Equipment Summarized

Budgeted Funding Sources

General Obligation Borrowing Proceeds	$	4,057,210
Proceeds from Sale of Fire Truck for Mobile Hoist		48,550
Use of Neenah's Share of 2025 NMFR Surplus for NMFR Capital		285,000
Total Funding Sources	**$**	**4,390,760**

Budgeted Expenditures

City Clerk	$	-
Information Systems		1,228,000
Police		282,330
Fire/Rescue (60.68% of Consolidated Department)		1,465,430
Public Works and Recycling		1,230,000
Community Development		35,000
Library		-
Parks and Recreation		125,000
Cemetery		25,000
Total Expenditures	**$**	**4,390,760**

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City of Neenah
2027 Capital Budget
Program Comments

Department/Office:	**Budget:**
Finance	Capital Equipment Fund
Program:	**Submitted by:**
Capital Program Funds	Vicky K. Rasmussen

2027 Budget

The Capital Fund accounts for the purchase of all capital equipment within all City departments.

	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Fund Balance (Deficit), January 1	**$ 2,274,802**	**$ 1,450,996**	**$ 1,450,996**	**$ 134,066**
Revenues				
Intergovernmental	-	-	27,050	-
Contributions / Miscellaneous	-	45,615	13,570	48,550
Debt Issuance	2,598,210	4,250,700	4,078,930	4,057,210
Transfers In	248,301	-	-	285,000
Total Revenues	2,846,511	4,296,315	4,119,550	4,390,760
Expenditures				
Capital Outlay - Current Budget	3,610,275	4,296,315	4,078,930	4,390,760
Transfers Out	60,042	-	-	-
Total Expenditures	3,670,317	4,296,315	4,078,930	4,390,760
Excess Revenues Over (Under) Expenditures	(823,806)	-	40,620	-
Fund Balance (Deficit), December 31 (Before Carry Forwards)	$ 1,450,996	$ 1,450,996	$ 1,491,616	$ 134,066
Capital Outlay - Carry Forwards	(1,357,550)	(1,357,550)	(1,357,550)	-
Fund Balance (Deficit), December 31 (After Carry Forwards)	**$ 93,446**	**$ 93,446**	**$ 134,066**	**$ 134,066**

Capital Equipment Carry Forwards to 20256	
Project Description	**Council Adopted 2027 - 2031 CIP**
ERP Suite (Information Systems) **2025**	$ 150,525
Multi-Year Software/Maintenance Contracts (Information Systems) **2025**	76,575
Cybersecurity Analysis (Information Systems) **2024**	38,360
Redundant Data Storage (Information Systems) **2023**	71,555
Fiber Builds (Information Systems) **2023, 2025**	89,435
Technology Replacement Fund (Information Systems) **2025**	16,540
UTV Windshield - Previously Ballistic Helmets (Police) **2025**	2,500
Training Grounds (Fire) **2025**	305,600
Replace #8 - 2004 Single-Axle Patrol Truck with Wing **2025**	131,500
Replace 2019 New Way Automated Solid Waste Truck **2025**	70,000
Replace #20 - 2005 3/4 Ton Pick-Up with V-Plow **2025**	71,500
Replace #1B - 2013 Shop Supervisors Truck **2025**	65,000
Replace #18 - 2006 1-Ton Dump Truck **2025**	80,000
Replace #10A - 2009 14 yd. Tandem-Axle Patrol Truck with Wing and Salter **2025**	188,460
Total Carry Forwards to 2026	**$ 1,357,550**

City of Neenah

2027 Capital Budget

Detail Project Schedule - Capital Equipment

	Project Description and Plan Comments	Adopted 2027 - 2031 CIP	Council Adopted
	2027 CAPITAL EQUIPMENT		
	DOLAS / City Clerk		
	None	$ -	$ -
	Total 2027 DOLAS / City Clerk	***$ -***	***$ -***
	Information Systems		
1	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 2027.	$ 650,000	
2	Computer replacement fund - Ongoing fund to replace aging and low-performance endpoints such as desktops and laptops.	40,000	
3	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.	100,000	
4	Cybersecurity initiative - Continue to address security deficiencies identified in security analysis, including SaaS/License fees for security specific solutions.	175,000	
5	Fiber builds/acquisitions - Expansion of the City's Fiber Infrastructure to meet the City's technology initiatives, including Smart Cities.	100,000	
6	Disaster recovery (DR) firewall replacement - Old firewalls from DR will be end of life and need to be replaced. Add a firewall to the Police Department connection for tertiary backup.	60,000	
7	Website redesign and ADA upgrades - Planning to move from a fully custom website to a structured platform designed for municipalities. Including required ADA changes for compliance needed by April 2028.	75,000	
8	Cecil street garage network - Fiber to this facility is part of our 2026 Fiber Build project. This budget item will allow us to install door access control, Wi-Fi, and security cameras to the facility.	28,000	
	Total 2027 Information Systems	***$ 1,228,000***	***$ -***

City of Neenah

2027 Capital Budget

Detail Project Schedule - Capital Equipment

	Project Description and Plan Comments	Adopted 2027 - 2031 CIP	Council Adopted
	Police Department		
1	Vehicle purchases: Squads 4, 6 and 11	$ 180,000	
2	Axon body camera equipment contract (5th 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.	46,485	
3	Axon tasers Payment 2 of 5 of a five year contract. Continued payment on purchase of 22 Tasers. Cost includes all training cartridges and accessories per year.	21,165	
4	In-car video recording system replacement for 10 squads, payment 3 or 5.	26,230	
5	Automatic license plate reader for patrol squads- Payment 2 of 4	8,450	
	Total 2027 Police Department	***$ 282,330***	***$ -***

City of Neenah

2027 Capital Budget

Detail Project Schedule - Capital Equipment

	Project Description and Plan Comments	Adopted 2027 - 2031 CIP	Council Adopted
	Fire Department ***(Neenah Share Only)***		
1	Major equipment relating to firefighting, EMS, hazmat meters, communication equipment, large appliances and station maintenance equipment such as snowblowers, lawnmowers, etc. **Total projected cost $60,000**. City of Neenah responsible for fixed percentage as agreed to in the Consolidation Agreement. 2027 cost distribution formula (60.68%) is used for budgeting purposes.	$ 36,410	
2	New 100' Aerial to replace a 2013 Pierce Quint & associated tools. **Total projected cost for the new aerial and necessary equipment is $2,200,000.** The 2013 would be sold. City of Neenah responsible for fixed percentage as agreed to in the Consolidation Agreement. 2027 cost distribution formula (60.68%) is used for budgeting purposes. ***(Contractually Obligated)***	1,334,960	
3	Personal Protective equipment **Total projected cost $75,000**. City of Neenah responsible for fixed percentage as agreed to in the Consolidation Agreement. 2027 cost distribution formula (60.68%) is used for budgeting purposes.	45,510	
4	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. **Total project cost is $80,000**. City of Neenah is responsible for fixed percentage as agreed to in the Consolidation Agreement. 2027 cost distribution formula (60.68%) is used for budgeting purposes.	48,550	
	Total 2027 Fire Department	***$ 1,465,430***	***$ -***

City of Neenah

2027 Capital Budget

Detail Project Schedule - Capital Equipment

	Project Description and Plan Comments	Adopted 2027 - 2031 CIP	Council Adopted
	Public Works		
	(Equipment disposal value posted as general fund revenue)		
1	Replace 2019 New Way automated solid waste truck. (#50 or #51). **(Contractually Obligated)**	$ 415,000	
2	Replace #4A - 2013 Tandem-axle patrol truck with wing and salter (Stainless Steel Box, under-belly scraper).	315,000	
3	Replace tandem trailer with tilt trailer	10,000	
4	Replace #46 - 2014 tractor with backhoe	175,000	
5	Replace #11 - 2012 Single-axle patrol truck with wing with a stainless steel box ***(Moved from 2028)***	225,000	
6	Replace #16 - 2013 One-ton dump truck ***(Moved from 2028)***	90,000	
	Total 2027 Public Works	***$ 1,230,000***	***$ -***
	Community Development		
1	Replace inspection vehicle.	$ 35,000	
	Total 2027 Community Development	***$ 35,000***	***$ -***
	Library		
	None	$ -	$ -
	Total 2027 Library	***$ -***	***$ -***
	Parks and Recreation		
1	Replace RO8 - Change to tool cat with implements	125,000	-
	Total 2027 Parks and Recreation	***$ 125,000***	***$ -***
	Cemetery		
1	LM5 mower (2019)	$ 25,000	$ -
	Total 2027 Cemetery	***$ 25,000***	***$ -***
	TOTAL ALL 2027 CAPITAL EQUIPMENT	***$ 4,390,760***	***$ -***

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City of Neenah
2027 Capital Budget
Sanitary Sewer Utility Capital Summarized

Budgeted Funding Sources

General Obligation Borrowing Proceeds	$	2,732,500
Total Funding Sources	**$**	**2,732,500**

Budgeted Expenditures

System Repair / Replacement	$	2,610,000
Lift Station Upgrades		40,000
Other Improvements		82,500
Total Expenditures	**$**	**2,732,500**

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City of Neenah

2027 Capital Budget

Detail Project Schedule - Sanitary Sewer Utility

	Project Description and Plan Comments	Adopted 2027 - 2031 CIP	Council Adopted
	2027 SANITARY SEWER		
1	Langley Boulevard (Marathon - Commercial) 1,179 ft. Replace main and laterals. Coordinate with street construction.	$ 340,000	
2	Hazel Street (Henry - Commercial) 800 ft. Replace main and laterals. Coordinate with street construction.	260,000	
3	Wright Avenue (Marathon - Commercial) 1,223 ft. Replace main and laterals. Coordinate with street construction.	370,000	
4	Curtis Avenue (Marathon - Commercial) 1,136 ft. Replace main and laterals. Coordinate with street construction.	280,000	
5	Edgewood Drive (Maple - Whittier) 2,398 ft. Replace main and laterals. Coordinate with street construction.	680,000	
6	Whittier Drive (Emerson - Hawthorne) 340 ft. Replace main and laterals. Coordinate with street construction.	70,000	
7	Hawthorne Street (Congress - Yorkshire) 918 ft. Replace main and laterals. Coordinate with street construction.	270,000	
8	Cambridge Court 297 ft. Replace main and laterals. Coordinate with street construction.	80,000	
9	Jane Court 206 ft. Replace main and laterals. Coordinate with street construction.	80,000	
10	Loper Court 208 ft. Replace main and laterals. Coordinate with street construction.	80,000	
11	Existing sanitary sewer system repairs/replacement. Various locations. Grouting, pipe joint sealing, sealing and repairing manholes, sliplining pipe, relaying mains, spot rehabilitation.	100,000	
12	Lift station upgrades. Various locations. Continuation of City-wide program begun in 1997.	40,000	
13	Pavement repair: Concrete and asphalt patches.	20,000	
14	Engineering/Administrative costs related to CIP projects. Transfer to City's General Fund.	62,500	
	TOTAL 2027 SANITARY SEWER	***$ 2,732,500***	***$ -***

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City of Neenah
2027 Capital Budget
Storm Water Utility Capital Summarized

Budgeted Funding Sources

General Obligation Borrowing Proceeds	$	840,000
Total Funding Sources	**$**	**840,000**

Budgeted Expenditures

Detention Pond Construction	$	300,000
Storm Sewer Repair / Replacement		390,000
Other Improvements		150,000
Total Expenditures	**$**	**840,000**

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City of Neenah

2027 Capital Budget

Detail Project Schedule - Storm Water Utility

	Project Description and Plan Comments	Adopted 2027 - 2031 CIP	Council Adopted
	2027 STORM WATER		
1	Curtis Avenue (Marathon - Commercial) 1,320 ft. Miscellaneous main and catch basin repairs. Coordinate with street construction.	35,000	
2	Edgewood Drive (Maple - Whittier) 2,218 ft. Misc. main and catch basin repairs. Coordinate with street construction. ***(Moved from 2026)***	65,000	
3	Langley Boulevard (Marathon - Commercial) 1,320 ft. Miscellaneous main and catch basin repairs. Coordinate with street construction.	35,000	
4	Wright Avenue (Marathon - Commercial) 1,320 ft. Miscellaneous main and catch basin repairs. Coordinate with street construction.	35,000	
5	Hazel Street (Henry - Commercial) 1,320 ft. Miscellaneous main and catch basin repairs. Coordinate with street construction.	25,000	
6	Hawthorne Street (Congress - Yorkshire) 1,637 ft. Misc. main and catch basin repairs. Coordinate with street construction.	45,000	
7	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.	150,000	
8	Detention Ponds - Storm water management device development. Leading sites are Bridgewood Pond and Rec Park site.	300,000	
9	Developer reimbursement. Oversize storm pipes and ponds.	50,000	
10	Mini storm sewer. Various locations. Limited funds are recommended to continue elimination of backyard drainage problems.	5,000	
11	Pavement repair: Concrete and asphalt patches.	70,000	
12	Engineering/Administrative costs related to CIP projects. Transfer to City's General Fund.	25,000	
	TOTAL 2027 STORM WATER	***$ 840,000***	***$ -***

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City of Neenah
2027 Capital Budget
Water Utility Capital Summarized

Budgeted Funding Sources

Utility Revenues	$	2,600,000
Total Funding Sources	**$**	**2,600,000**

Budgeted Expenditures

Distribution System - Replacements	$	1,525,000
Distribution System - New Mainline Extensions		-
Plant, Metering and Equipment		1,075,000
Total Expenditures	**$**	**2,600,000**

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City of Neenah

2027 Capital Budget

Detail Project Schedule - Water Utility

	Project Description and Plan Comments	Adopted 2027 - 2031 CIP	Council Adopted
	2027 WATER UTILITY		
	Distribution system - Replacements		
1	Hazel Street (Henry - S. Commercial) 800' of 8" at $160/ft., 23 lead services, 19 main leaks, 10 service leaks.	$ 135,000	
2	Edgewood Drive (Maple - Whittier) 2,400' of 8" at $160/ft, 42 lead services, 27 main leaks, 10 service leaks.	404,000	
3	Whittier Drive (Emerson - Hawthorne) 720' of 8" at $160/ft, 3 lead services, 1 main leak.	121,000	
4	Cambridge Court (Edgewood - Terminus) 340' of 8" at $160/ft, 3 lead services.	58,000	
5	Hawthorne Street (Congress - Yorkshire) 1,400' of 8" at $160/ft., 14 lead services, 5 main leaks.	236,000	
6	Langley Boulevard (Marathon - S. Commercial) 1,410' of 8" at $160/ft., 26 Utility lead services, 20 private lead services,15 main leaks, 8 service leaks.	237,000	
7	Jane Court (Marathon - Terminus) 160' of 8" at $160/ft plus required patching, 8 Utility lead services, 8 private lead	45,000	
8	Loper Court (Marathon - Terminus) 160' of 8" at $160/ft plus required patching, 6 lead services, 3 private lead services.	45,000	
9	Hickory Lane (W. Cecil - Terminus) 180' of 8" at $160/ft plus required patching; 1 Utility lead service; 1 main leak, 1 service leak.	50,000	
10	Bridgewood Drive (W. Cecil - Terminus) 260' of 8" at $160/ft plus required patching; 3 Utility lead services.	74,000	
11	Linden Court (E. Doty - Terminus) 400' of 8" at $180/ft., 4 Utility lead services, 2 private lead services. Abandon extension to Congress Pl, includes patching. ***(Moved from 2029)***	120,000	
	Total 2027 Distribution system - Replacements	***$ 1,525,000***	***$ -***
	Distribution system - New Mainline Extensions		
	None	$ -	$ -
	Total 2027 Distribution system - New Mainline Extensions	***$ -***	***$ -***
	TOTAL 2027 DISTRIBUTION SYSTEMS	***$ 1,525,000***	***$ -***

City of Neenah

2027 Capital Budget

Detail Project Schedule - Water Utility

	Project Description and Plan Comments	Adopted 2027 - 2031 CIP	Council Adopted
	Plant, Metering and Equipment		
1	Meter and endpoint replacement program	$ 500,000	
2	Miscellaneous tools and equipment	20,000	
3	Technology upgrade	10,000	
4	Miscellaneous consulting fees	20,000	
5	Miscellaneous plant contingency	50,000	
6	Replace 2017 pickup truck. Vehicles are on a 10-year replacement cycle	45,000	
7	Rebuild high service pump	40,000	
8	Replace raw water and finished water flow meters	120,000	
9	Replace raw water and intermediate VFDs	120,000	
10	Replace old plant Boilers (4)	80,000	
11	Refurbish offices	70,000	
	TOTAL 2027 PLANT, METERING AND EQUIPMENT	***$ 1,075,000***	***$ -***
	TOTAL 2027 WATER UTILITY	***$ 2,600,000***	***$ -***

City of Neenah
As of 12-31-25
2025 and Prior CIP Project Funds to be Carried Forward to 2026

PROJECT DESCRIPTION/ REASON FOR RECOMMENDATION	DEPARTMENT REQUEST	MAYOR PROPOSED	COUNCIL ADOPTED
Information Systems			
ERP Suite (Equipment) 2025	$ 150,525	$ 150,525	$ 150,525
Multi-Year Software/Maintenance Contracts (Equipment) 2025	76,575	76,575	76,575
Cybersecurity Analysis (Equipment) 2024	38,360	38,360	38,360
Redundant Data Storage (Equipment) 2023	71,555	71,555	71,555
Fiber Builds (Equipment) 2023, 2025	89,435	89,435	89,435
Technology Replacement Fund 2025	16,540	16,540	16,540
Police			
UTV Windshield - Previously Ballistic Helmets (Equipment) 2025	2,500	2,500	2,500
Fire			
Remodel Station 31 Construction (Facilities) 2025	2,374,200	2,374,200	2,374,200
Training Grounds (Equipment) 2025 *This project is in process and will be invoiced for in 2026.*	305,600	305,600	305,600
Parks/Cemetery			
Building ADA Upgrades (Facilities) 2025	12,470	12,470	12,470
Kimberly Point Lighthouse - Final Design (Facilities) 2025	17,210	17,210	17,210
Miscellaneous Asphalt Trails / Parking Lots Program (Facilities) 2025	28,780	28,780	28,780
Carpenter Preserve (Facilities) 2025	14,880	14,880	14,880
Arrowhead Park			
Arrowhead Park Design, Engineering and Construction 2021, 2022	463,910	463,910	463,910
Non-TID Redevelopment			
Redevelopment Planning & Projects 2021 - 2024	204,370	204,370	204,370
TID			
Land Assemblage (TID 10) 2019, 2021	405,692	405,692	-
Parking Lot Construction - Previously 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	-
North Pond Design (TID 12) 2023	50,000	50,000	-
North Pond Modifications (TID 12) 2023	200,000	200,000	-
Public Works - Public Infrastructure			
Commercial Street/Winneconne Avenue Improvement 2025	148,310	148,310	148,310
Wisconsin Avenue (Oak - Lakeshore) 2025	25,000	25,000	25,000
Undesignated Street Repair 2025 *$17,665 of this is encumbered on purchase order*	39,510	39,510	39,510
Annual pavement markings 2025	60,000	60,000	60,000
Commercial Street, Fox River Bridge Repairs 2025	66,685	66,685	66,685
Miscellaneous Sidewalk Repairs 2025 *$125,000 of this is encumbered on purchase order*	125,000	125,000	125,000
Public Works - Facilities			
Window and Entry Door Replacements in City Hall 2025 *$184,630 of this is encumbered on purchase order*	198,530	198,530	198,530
Tullar Garage: Overhead Door and Opener Repairs and Replacement 2025	6,030	6,030	6,030
Cecil Garage: Replace Water Service and Roof 2025	40,000	40,000	40,000
Church Street Ramp: Miscellaneous Structure Repairs 2025	15,000	15,000	15,000
Public Works - Equipment			
Replace #8 - 2004 Single-Axle Patrol Truck with Wing 2025 *$131,323 of this is encumbered on purchase order*	131,500	131,500	131,500
Replace 2019 New Way Automated Solid Waste Truck 2025 *$70,000 of this is encumbered on purchase order*	70,000	70,000	70,000
Replace #20 - 2005 3/4 Ton Pick-Up with V-Plow 2025 *Delivered in 2026.*	71,500	71,500	71,500
Replace #1B - 2013 Shop Supervisors Truck 2025 *Delivered in 2026.*	65,000	65,000	65,000
Replace #18 - 2006 1-Ton Dump Truck 2025 *Delivered in 2026.*	80,000	80,000	80,000
Replace #10A - 2009 14 yd. Tandem-Axle Patrol Truck with Wing and Salter 2025	188,460	188,460	188,460
Public Works - Sanitary Sewer			
Pavement Repair 2025 *$10,420 of this is encumbered on purchase order*	10,420	10,420	10,420
Existing Sanitary Sewer System Repairs/Replacements 2025 *$2,095 of this is encumbered on purchase order*	27,095	27,095	27,095
Bell St. (Sanitary Sewer) 2019	75,000	75,000	-
Public Works - Storm Water			
Courtside Fields Pond - Previously Miscellaneous Repairs/Various Streets. 2025 *Council approved reallocation of carry forward on 12/3/25*	78,620	78,620	78,620
Detention Ponds - Courtside Fields Pond 2025	501,260	501,260	501,260
Pavement Repair 2025 *$16,560 of this is encumbered on purchase order*	25,560	25,560	25,560
Courtside Fields Pond - Previously Harrison Street Pond. 2024 *Council approved reallocation of carry forward on 12/3/25*	87,400	87,400	87,400
Courtside Fields Pond - Previously Elm Street (Division - Wisconsin). 2025 *Council approved reallocation of carry forward on 12/3/25*	22,010	22,010	22,010
Total Prior Years Non-Lapsing Project Funds	**7,477,992**	**7,477,992**	**6,632,300**

Summary

Function	Amount
Public Infrastructure	464,505
Facilities	2,707,100
Equipment	1,357,550
Arrowhead Park	463,910
Redevelopment	204,370
TIF #10	682,500
TIF #11	-
TIF #12	-
Sanitary Sewer	37,515
Storm Water	714,850
Total	**6,632,300**

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CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office:	**Budget:**
Finance	Sewer Utility Fund
Program:	**Submitted by:**
Enterprise/Other Funds	Mark Rohloff

Sanitary Sewer Utility Fund
2027 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 2027 budget includes a recommendation to increase all sanitary sewer base and volume charges by 20%. The increase is largely driven by a significant expected decrease in BOD and TSS discharge from a major industrial customer of the Neenah Menasha Sewerage Commission (NMSC), and the resulting reallocation of costs to the other members of the commission. NMSC's 2027 budget calls for an additional $700,000 in costs to be allocated to the City of Neenah vs. 2026.

NMSC also continues to plan for the phosphorus removal project, as mandated by the DNR and EPA. This includes applying for financing opportunities. Staff will continue to evaluate sewer utility rates as project financing finalizes.

	2025 Actual	2026 Budget	2026 Estimate	2027 Request	2027 Proposed
Fund Balance, January 1	$4,105,036	$2,813,390	$2,813,390	$2,748,610	$2,748,610
REVENUES					
User Fees	$4,964,224	$5,900,000	$5,750,000	$6,750,000	$6,750,000
Interest	47,508	50,000	25,000	15,000	15,000
Industrial Testing Fees	36,902	35,000	35,000	35,000	35,000
Sewer Assessments	207,568	200,000	200,000	200,000	200,000
Proceeds From Borrowing	430,000	2,370,500	1,859,500	2,732,500	2,732,500
Miscellaneous Revenues	33,970	35,000	35,000	35,000	35,000
Total Revenue	$5,720,172	$8,590,500	$7,904,500	$9,767,500	$9,767,500
EXPENDITURES					
Treatment Plant Charges	$3,083,469	$3,108,020	$3,068,710	$3,805,690	$3,805,690
Sewers/Lift Stations Maint.	307,909	356,060	362,060	348,750	348,750
T-V Sewer Insp. & Sealing	29,198	21,710	54,660	26,290	26,290
Administration/Overhead	705,070	726,220	726,220	748,010	748,010
Monthly Billings Charges	336,918	300,000	335,000	335,000	335,000
Ind. Wastewater Monitoring	36,902	35,000	36,000	36,000	36,000
City of Menasha Payment	27,316	25,000	25,000	25,000	25,000
Legal & Miscellaneous	23,176	15,000	32,250	38,910	38,910
Capital Expense	926,640	2,370,500	1,859,500	2,732,500	2,732,500
Debt Service Payments	1,535,220	1,469,880	1,469,880	1,488,060	1,488,060
Total Expenditures	$7,011,818	$8,427,390	$7,969,280	$9,584,210	$9,584,210
Excess Revenues Over (Under) Expenditures	($1,291,646)	$163,110	($64,780)	$183,290	$183,290
Fund Balance, December 31	$2,813,390	$2,976,500	$2,748,610	$2,931,900	$2,931,900

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office:	**Budget:**
Public Works & Utilities	Storm Water Utility
Program:	**Submitted by:**
Enterprise/Other Funds	Mark Rohloff

Storm Water Management Utility
2027 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 Water Department. The 2027 proposed budget includes an increase of $5 per ERU, to $95 per ERU annually. The proposed increase is due to ongoing cost increases to replace and maintain stormwater infrastructure. Rates are reviewed each year to ensure that revenues are sufficient to operate the Utility and to maintain an adequate fund balance.

	2025 Actual	2026 Budget	2026 Estimate	2027 Request	2027 Proposed
Fund Balance, January 1	$2,565,443	$1,482,847	$1,482,847	$1,766,287	$1,766,287
REVENUES					
User Fees	2,155,199	$2,150,000	$2,150,000	$2,280,000	$2,280,000
Permit Fee	30,750	15,000	15,000	15,000	15,000
Interest	53,463	40,000	40,000	40,000	40,000
Def. Sewer Hook-Up Charge/ Mains	0	15,000	15,000	15,000	15,000
Proceeds from Borrowing	555,000	1,762,000	2,262,000	840,000	840,000
Miscellaneous Revenues	13,671	15,000	15,000	15,000	15,000
Total Revenue	$2,808,083	$3,997,000	$4,497,000	$3,205,000	$3,205,000
EXPENDITURES					
Storm Sewer Operations	$108,899	$135,490	$148,010	$143,560	$143,560
TV Sewers Insp/Sealing	7,642	3,740	3,380	3,580	3,580
Neenah Creek Control	0	4,970	1,960	4,870	4,870
Street Cleaning	172,790	195,850	175,980	186,800	186,800
Snow Hauling	120,093	99,220	81,740	93,070	93,070
Erosion Control Inspection	34,480	36,540	36,540	35,900	35,900
Detention Pond	121,845	97,390	120,550	124,520	124,520
Leaf Collection	176,831	195,110	199,850	188,960	188,960
Capital Expense	1,463,663	1,762,000	1,762,000	840,000	840,000
Transfer to General Fund:					
Utility Monthly Billings	97,376	91,450	88,720	90,800	90,800
PW Support/Overhead	547,640	564,070	564,070	580,990	580,990
Debt Service Payment	1,039,420	1,030,760	1,030,760	1,163,530	1,163,530
Total Expenditures	$3,890,679	$4,216,590	$4,213,560	$3,456,580	$3,456,580
Excess Revenues Over (Under) Exp.	($1,082,596)	($219,590)	$283,440	($251,580)	($251,580)
Ending Fund Balance as 12/31	$1,482,847	$1,263,257	$1,766,287	$1,514,707	$1,514,707

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office:	**Budget:**
Water	Water Utility
Program:	**Submitted by:**
Enterprise Funds	Anthony Mach

Water Utility
2027 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 2026 mid-year Replacement Reserve Totals reported are $2,532,867. In 2026, 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, replacement of boilers, replacement of the GAC media, and dredging the Lagoons. Revenues for 2026 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 2026 include the replacement of mains and services on Elm Street, Reed Street, Henry Street, Sterling Avenue, and Greenfield Street. Staff plan on commencing the GAC Media Replacement Project, Oak Street Bridge Main Crossing Project and relaying the water mains under the E. North Water Street and W. North Water Street Railroad Crossings in fall of 2026. Developments in the west side of the city continue in the Homes at Freedom Meadows Subdivision, Freedom Acres Subdivisions, and the Dixie Road corridor.

Goals for 2027 include the replacement of mains and services on Edgewood Drive, Langley Boulevard, Hazel Street, Whittier Drive, Hawthorne Street, Cambridge Court, Jane Court, Loper Court, Linden Court, and remaining sections of Hickory Lane and Bridgewood Drive. 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.

Revenues	2025 Actual	2026 Budget	2026 Estimate	2027 Request	2027 Proposed	2027 Adopted
Water Sales						
Unmetered Sales						
Sales to General Customers	$6,304	$5,000	$6,000	$5,000	$5,000	$5,000
Public Fire Protection	$1,791,950	$1,766,000	$1,780,000	$1,783,660	$1,783,660	$1,783,660
Private Fire Protection	$140,537	$140,000	$140,000	$141,400	$141,400	$141,400
Wholesale Fire Protection	$0	$0	$0	$0	$0	$0
Total Unmetered Sales	$1,938,791	$1,911,000	$1,926,000	$1,930,060	$1,930,060	$1,930,060
Metered Sales						
Residential	$3,231,417	$3,213,000	$3,110,000	$3,245,130	$3,245,130	$3,245,130
Multi Family Residential	$170,413	$160,800	$150,000	$160,800	$160,800	$160,800
Commercial	$941,972	$845,000	$845,000	$853,450	$853,450	$853,450
Industrial	$2,149,213	$1,784,000	$1,800,000	$1,819,680	$1,819,680	$1,819,680
Public Authority	$114,099	$128,500	$115,000	$115,000	$115,000	$115,000
Metered Bulk Water	$2,080	$3,000	$3,000	$3,000	$3,000	$3,000
Wholesale Water	$0	$0	$1,307,250	$3,137,400	$3,137,400	$3,137,400
Total Metered Sales	$6,609,194	$6,134,300	$7,330,250	$9,334,460	$9,334,460	$9,334,460
Total Sales of Water	$8,547,985	$8,045,300	$9,256,250	$11,264,520	$11,264,520	$11,264,520

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office:	**Budget:**
Water	Water Utility
Program:	**Submitted by:**
Enterprise Funds	Anthony Mach

Other Revenues	2025 Actual	2026 Budget	2026 Estimate	2027 Request	2027 Proposed	2027 Adopted
Other Operating Revenues						
Forfeited Discounts	$62,768	$67,500	$67,500	$67,500	$67,500	$67,500
Miscellaneous Service	$24,119	$19,700	$31,000	$19,700	$19,700	$19,700
Rentals	$47,183	$50,320	$132,320	$133,100	$133,100	$133,100
Other	$75,967	$128,650	$219,420	$128,650	$128,650	$128,650
Total Other Operating Revenues	$210,037	$266,170	$450,240	$348,950	$348,950	$348,950
Income						
Merchandising & Jobbing	$10,795	$10,000	$10,000	$10,000	$10,000	$10,000
Interest	$444,633	$334,270	$384,700	$409,270	$409,270	$409,270
P-Card Rebate	$19,615	$10,000	$20,000	$10,000	$10,000	$10,000
Amort. On Long-term Debt Discounts	$0	$0	$0	$0	$0	$0
Miscellaneous Non-Operating	$613,204	$0	$0	$0	$0	$0
Total Income	$1,088,247	$354,270	$414,700	$429,270	$429,270	$429,270
Total Other Revenues	$1,298,284	$620,440	$864,940	$778,220	$778,220	$778,220
Total Sales and Other Revenues	$9,846,269	$8,665,740	$10,121,190	$12,042,740	$12,042,740	$12,042,740

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office:	**Budget:**
Water	Water Utility
Program:	**Submitted by:**
Enterprise Funds	Anthony Mach

Expenses	2025 Actual	2026 Budget	2026 Estimate	2027 Request	2027 Proposed	2027 Adopted
Maintenance Expenses						
Source of Supply						
Supervision and Engineering	$12,356	$15,400	$12,000	$15,400	$15,400	$15,400
Lake and River Intake	$12,180	$20,000	$15,000	$20,000	$20,000	$20,000
Total Source of Supply	$24,536	$35,400	$27,000	$35,400	$35,400	$35,400
Pumping Expenses						
Supervision and Engineering	$17,399	$18,000	$15,000	$18,000	$18,000	$18,000
Structures and Improvements	$0	$0	$0	$0	$0	$0
Power and Production Equipment	$0	$0	$0	$0	$0	$0
Pumping Equipment	$0	$0	$0	$0	$0	$0
Total Pumping Expense	$17,399	$18,000	$15,000	$18,000	$18,000	$18,000
Water Treatment Expenses						
Supervision and Engineering	$37,354	$34,650	$35,000	$36,000	$36,000	$36,000
Structures and Improvements	$614,823	$200,000	$300,000	$650,000	$650,000	$650,000
Water Treatment Equipment	$208,432	$154,000	$140,000	$154,000	$154,000	$154,000
Total Water Treatment Exp.	$860,609	$388,650	$475,000	$840,000	$840,000	$840,000
Distribution Expenses						
Supervision and Engineering	$12,638	$33,000	$12,000	$33,000	$33,000	$33,000
Structures and Improvements	$0	$5,000	$0	$5,000	$5,000	$5,000
Reservoir and Standpipes	$408	$2,000	$1,000	$2,000	$2,000	$2,000
Mains	$215,691	$250,000	$250,000	$250,000	$250,000	$250,000
Services	$63,041	$100,000	$60,000	$100,000	$100,000	$100,000
Meters	$7,054	$13,000	$13,000	$13,000	$13,000	$13,000
Hydrants	$134,134	$40,000	$35,000	$40,000	$40,000	$40,000
Miscellaneous Plant	-$6,965	$0	-$5,000	$0	$0	$0
Total Distribution Expenses	$426,001	$443,000	$366,000	$443,000	$443,000	$443,000
General Plant						
SCADA	$0	$0	$0	$0	$0	$0
Total General Plant	$0	$0	$0	$0	$0	$0
Total Maintenance Expenses	$1,328,545	$885,050	$883,000	$1,336,400	$1,336,400	$1,336,400

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office:	**Budget:**
Water	Water Utility
Program:	**Submitted by:**
Enterprise Funds	Anthony Mach

Expenses	2025 Actual	2026 Budget	2026 Estimate	2027 Request	2027 Proposed	2027 Adopted
Operations Expenses						
Source of Supply						
O & M Supervision	$3,089	$5,000	$5,000	$5,000	$5,000	$5,000
Labor & Other Expenses	$0	$500	$500	$500	$500	$500
Total Source of Supply	$3,089	$5,500	$5,500	$5,500	$5,500	$5,500
Pumping Expenses						
O & M Supervision	$14,563	$18,000	$18,000	$20,000	$20,000	$20,000
Fuel or Power for Pumping	$167,202	$160,000	$160,000	$220,000	$220,000	$220,000
Pumping Labor & Expenses	$105,326	$125,000	$125,000	$130,000	$130,000	$130,000
Miscellaneous Expenses	$16,899	$22,500	$15,000	$22,500	$22,500	$22,500
Total Pumping Expense	$303,990	$325,500	$318,000	$392,500	$392,500	$392,500
Water Treatment Expenses						
O & M Supervision	$32,020	$40,000	$30,000	$45,000	$45,000	$45,000
Chemicals	$797,267	$667,000	$775,500	$930,000	$930,000	$930,000
Treatment Labor & Expenses	$370,148	$350,000	$350,000	$370,000	$370,000	$370,000
Miscellaneous Expenses	$102,904	$100,000	$100,000	$105,000	$105,000	$105,000
Commercial Dumpster	$1,077	$1,400	$1,100	$1,500	$1,500	$1,500
Total Water Treatment Exp.	$1,303,416	$1,158,400	$1,256,600	$1,451,500	$1,451,500	$1,451,500
Distribution Expenses						
O & M Supervision	$16,538	$26,500	$17,000	$26,500	$26,500	$26,500
Storage Facility Expenses	$9,197	$14,000	$10,000	$16,000	$16,000	$16,000
Water Main Expenses	$115,138	$130,000	$100,000	$130,000	$130,000	$130,000
Meter Expenses	$41,252	$100,000	$86,000	$100,000	$100,000	$100,000
Customer Installation	$27,097	$55,000	$38,000	$55,000	$55,000	$55,000
Miscellaneous Expenses	$114,109	$116,000	$110,000	$116,000	$116,000	$116,000
Total Distribution Expenses	$323,331	$441,500	$361,000	$443,500	$443,500	$443,500
Customer Accounts Expenses						
Supervision	$18,312	$68,000	$68,000	$72,000	$72,000	$72,000
Meter Reading	$27,849	$80,000	$52,000	$80,000	$80,000	$80,000
Customer Records & Collection	$129,602	$195,700	$200,800	$210,700	$210,700	$210,700
Uncollectible Accounts	$1,037	$7,500	$7,500	$7,500	$7,500	$7,500
Total Customer Expenses	$176,800	$351,200	$328,300	$370,200	$370,200	$370,200
Total Operations Expenses	$2,110,626	$2,282,100	$2,269,400	$2,663,200	$2,663,200	$2,663,200

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office:	**Budget:**
Water	Water Utility
Program:	**Submitted by:**
Enterprise Funds	Anthony Mach

Expenses	2025 Actual	2026 Budget	2026 Estimate	2027 Request	2027 Proposed	2027 Adopted
Admin & General Expenses						
Admin & General Salaries	$254,623	$322,500	$270,000	$322,500	$322,500	$322,500
Office Supplies & Expenses	$10,148	$8,800	$6,400	$8,800	$8,800	$8,800
Outside Services	$27,223	$100,000	$18,000	$100,000	$100,000	$100,000
Auditing Services	$15,300	$17,600	$17,400	$15,650	$15,650	$15,650
Property Insurance	$45,207	$47,000	$46,000	$50,500	$50,500	$50,500
Liability Insurance	$44,242	$45,000	$45,500	$46,500	$46,500	$46,500
Rent	$12,540	$20,000	$12,920	$20,000	$20,000	$20,000
Pensions & Benefits/OPEB/Pension Cost	$518,040	$510,000	$475,000	$500,000	$500,000	$500,000
Miscellaneous Expenses	$33,044	$37,000	$30,000	$37,000	$37,000	$37,000
Special Reserves & Escrow	$0	$0	$0	$41,000	$41,000	$41,000
Regulatory Commission	$0	$0	$0	$0	$0	$0
Total Admin & Gen. Expenses	$960,367	$1,107,900	$921,220	$1,141,950	$1,141,950	$1,141,950
Total Maintenance Expenses	$1,328,545	$885,050	$883,000	$1,336,400	$1,336,400	$1,336,400
Total Operations Expenses	$2,110,626	$2,282,100	$2,269,400	$2,663,200	$2,663,200	$2,663,200
Depreciation	$1,582,387	$1,720,000	$1,600,000	$1,625,000	$1,625,000	$1,625,000
Tax Expense						
PILOT	$913,464	$900,000	$900,000	$910,000	$910,000	$910,000
PSC Remainder Assessment	$8,787	$15,000	$15,000	$15,000	$15,000	$15,000
Payroll Tax	$82,262	$110,000	$105,000	$110,000	$110,000	$110,000
DNR Lake Withdrawal Fees	$6,554	$7,000	$7,370	$11,000	$11,000	$11,000
Transportation Fee	$0	$0	$0	$0	$0	$0
Total Tax Expense	$1,011,067	$1,032,000	$1,027,370	$1,046,000	$1,046,000	$1,046,000
Total Operating Expenses	$6,992,992	$7,027,050	$6,700,990	$7,812,550	$7,812,550	$7,812,550
Non-Operating Expenses						
Interest on Long-term Debt	$52,664	$42,270	$42,270	$36,440	$36,440	$36,440
Amortization on Long-term Debt	$0	$0	$0	$0	$0	$0
Other Income Deductions	$175,580	$160,000	$180,000	$185,000	$185,000	$185,000
Borrowing Expense (Refunding)	$0	$0	$0	$0	$0	$0
Revenue Bond Retirement	$2,035,790	$0	$0	$0	$0	$0
Total Non-Operating Expenses	$2,264,034	$202,270	$222,270	$221,440	$221,440	$221,440
Total Expenses	$9,257,026	$7,229,320	$6,923,260	$8,033,990	$8,033,990	$8,033,990

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office:	**Budget:**
Water	Water Utility
Program:	**Submitted by:**
Enterprise Funds	Anthony Mach

Neenah Water Utility Operating Budget Summary

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Request	2027 Proposed
Total Sales of Water	$8,547,985	$8,045,300	$9,256,250	$11,264,520	$11,264,520
Total Other Revenues	$1,298,284	$620,440	$864,940	$778,220	$778,220
Borrowed For Operations	$0	$0	$0	$0	$0
Total Sales and Other Revenues	$9,846,269	$8,665,740	$10,121,190	$12,042,740	$12,042,740
Depreciation	$1,582,387	$1,720,000	$1,600,000	$1,625,000	$1,625,000
Admin and General Expenses	$960,367	$1,107,900	$921,220	$1,141,950	$1,141,950
Maintenance Expenses	$1,328,545	$885,050	$883,000	$1,336,400	$1,336,400
Operation Expenses	$2,110,626	$2,282,100	$2,269,400	$2,663,200	$2,663,200
Tax Expense	$1,011,067	$1,032,000	$1,027,370	$1,046,000	$1,046,000
Total Operating Expenses	$5,410,605	$5,307,050	$5,100,990	$6,187,550	$6,187,550
Total Non-Operating Expenses	$2,264,034	$202,270	$222,270	$221,440	$221,440
Total Expenses	$9,257,026	$7,229,320	$6,923,260	$8,033,990	$8,033,990
Other Funds Available					
Revenue Bond	$0	$0	$0	$0	$0
Assessments	$0	$0	$0	$0	$0
Total Other Funds Available	$0	$0	$0	$0	$0
Other Expenses					
Utility Funded CIP Not Included Above	$3,033,000	$2,493,000	$2,353,000	$2,600,000	$2,600,000
Projects Paid By Revenue Bond	$0	$0	$0	$0	$0
Total Other Expenses	$3,033,000	$2,493,000	$2,353,000	$2,600,000	$2,600,000

CITY OF NEENAH
REQUEST FOR 2027 OPERATING
BUDGET SUPPLEMENTARY DETAIL
SHEET FOR STAFFING AND SALARIES

Department/Office:
Water Utilities
Program:
Enterprise Fund

	STAFFING					
	Current Budget		Requested Budget		Proposed Budget	
POSITION TITLE	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.
FULL TIME						
Director of Water Utilities	19	1.00	19	1.00	19	1.00
Business Manager	14	1.00	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 Lead	11	1.00	11	1.00	11	1.00
Distribution Maint. Tech II	10	3.00	10	3.00	10	3.00
Distribution Maint. Tech I	9	2.00	9	2.00	9	2.00
Plant Mechanical Technician	10	1.00	10	1.00	10	1.00
Plant Operators & Relief II	10	4.00	10	4.00	10	4.00
Plant Operators & Relief I	9	2.00	9	2.00	9	2.00
Utility Billing Coordinator	7	1.00	7	1.00	7	1.00
Subtotal		19.00		19.00		19.00
PART-TIME						
Administrative Assistant (1033 Hrs)	7	0.53	7	0.53	7	0.53
TOTAL	XXX	19.53	XXX	19.53	XXX	19.53

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CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office:	**Budget:**
Public Works & Utilities	Fleet Division
Program: Internal Service/ Trust/Agency Funds	**Submitted by:** Mark Rohloff

Fleet Maintenance Fund
2027 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 forumlated based on historical usage. The fund balance below includes vehicle supply and fuel inventory, in addition to cash.

	2025 Actual	2026 Budget	2026 Estimate	2027 Request	2027 Proposed
Fund Balance (Deficit), January 1	$171,651	$146,127	$163,607	$192,557	$192,557
REVENUES					
Vehicle Maintenance Charges	$812,090	$829,500	$829,500	$854,500	$854,500
Fuel Revenue	9,969	10,500	10,500	10,500	10,500
Total Revenue	$822,059	$840,000	$840,000	$865,000	$865,000
EXPENDITURES					
Operations	$847,583	$822,520	$811,050	$862,460	$862,460
Total Expenditures	$847,583	$822,520	$811,050	$862,460	$862,460
Excess Revenues Over (Under) Expenditures	($25,524)	$17,480	$28,950	$2,540	$2,540
Fund Balance (Deficit), December 31	$146,127	$163,607	$192,557	$195,097	$195,097

CITY OF NEENAH
OPERATING BUDGET
FLEET MAINTENANCE REVENUES
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
548-1401	Recycle-Curbside Veh Main	39,740	42,990	32,243	42,990	41,810	41,810	
548-1402	Waste Oil/Drop Off	5,230	5,250	3,938	5,250	5,500	5,500	
548-1407	Recycle-Yardwaste Veh Chr	40,180	41,080	30,810	41,080	42,270	42,270	
548-1414	Assessor Veh Maint Charge	530	470	353	470	550	550	
548-1418	City Bldg Veh Maint Chrge	3,130	3,120	2,340	3,120	3,290	3,290	
548-1421	Police Veh Maint Charges	24,350	24,570	18,428	24,570	25,610	25,610	
548-1435	Eng Veh Maint Charges	3,820	3,860	2,895	3,860	4,020	4,020	
548-1439	Fleet Veh Maint Charges	4,920	4,940	3,705	4,940	5,180	5,180	
548-1440	PW Fleet Maint Charges	335,970	325,320	262,530	325,320	353,640	353,640	
548-1444	Sewer Veh Maint Charges	32,380	32,280	24,210	32,280	34,070	34,070	
548-1445	Storm Veh Maint Charges	142,350	143,640	107,730	143,640	149,790	149,790	
548-1449	Water Veh Maint Charges	10,690	11,250	8,438	11,250	11,240	11,240	
548-1456	Traffic Veh Maint Charges	7,890	8,250	6,248	8,250	8,200	8,200	
548-1471	Park & Rec Veh Maint Chrg	149,400	171,430	109,973	171,430	157,200	157,200	
548-1481	Comm Dev Veh Maint Charge	1,260	1,560	1,170	1,560	1,330	1,330	
548-1493	Cemetery Veh Maint Charge	10,250	9,490	7,117	9,490	10,800	10,800	
548-1471	Fuel Revenue	9,969	10,500	7,462	10,500	10,500	10,500	
TOTAL FLEET REVENUES		**822,059**	**840,000**	**629,590**	**840,000**	**865,000**	**865,000**	**25,000**

CITY OF NEENAH
OPERATING BUDGET
***** FLEET EXPENDITURES *****
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
0101	Salaries	94,656	92,140	57,171	79,110	81,150	81,150	
0102	Full Time Hourly Wages	289,909	301,910	213,890	302,750	331,180	331,180	
0104	Overtime Wages	1,122	4,000	914	4,000	4,000	4,000	
0110	Health Insurance	125,130	105,880	79,380	105,880	114,940	114,940	
0111	Fringes	80,475	81,390	55,611	78,900	84,400	84,400	
0115	Schools/Seminars/Training	1,230	500	0	500	500	500	
0117	Clothing Allowance	2,948	3,200	2,615	3,000	3,200	3,200	
0124	Meal Allowance	12	50	8	50	50	50	
0214	Maint of Buildings	0	100	0	100	100	100	
0216	Maint of Operating Equip	1,413	1,000	1,417	1,500	1,200	1,200	
0218	Maintenance of Software	2,600	0	2,954	3,000	14,560	14,560	
0221	Telephone	135	140	90	140	140	140	
0222	Electricity	7,707	6,930	4,519	6,900	7,200	7,200	
0223	Natural Gas	5,937	6,000	3,485	6,000	6,300	6,300	
0224	Water & Sewer	4,551	5,180	3,332	4,600	5,310	5,310	
0226	Storm Water	3,296	3,470	2,472	3,300	3,650	3,650	
0227	Cellular Telephone	397	450	290	410	450	450	
0236	Outside Services	5,983	3,000	4,202	4,210	3,500	3,500	
0237	Pest Control	263	240	195	280	300	300	
0254	Printer / Copies	180	300	67	100	300	300	
0255	IS Services / Internal	20,000	19,200	14,625	19,500	17,300	17,300	
0263	Internet Access Services	2,994	5,000	2,994	4,000	0	0	
0293	Maint of Motor Veh/Fleet	4,920	4,940	3,705	4,940	5,180	5,180	
0301	Office Supplies	0	100	24	100	100	100	
0306	Cleaning/Janitor Supplies	746	600	288	600	600	600	
0310	Gasoline & Oil	2,786	2,600	2,229	2,600	2,730	2,730	
0314	Building Maint Supplies	0	200	0	200	200	200	
0316	Equipment Maint. Supplies	401	400	26	300	300	300	
0319	Safety Supplies	150	300	625	630	320	320	
0320	Small Tools	1,317	1,700	109	1,400	1,700	1,700	
0333	All Other Supplies	0	100	0	100	100	100	
0344	Small Equipment	1,720	500	40	500	500	500	
0345	Shop Supplies	6,469	6,000	6,448	6,450	6,000	6,000	
0360	Motor Pool Supplies	178,136	165,000	100,394	165,000	165,000	165,000	
	TOTAL FLEET MAINT.	**847,583**	**822,520**	**564,119**	**811,050**	**862,460**	**862,460**	**39,940**
							Percent Budget Change	**4.86%**

CITY OF NEENAH
REQUEST FOR 2027 OPERATING
BUDGET SUPPLEMENTARY DETAIL
SHEET FOR STAFFING AND SALARIES

Department/Office:
Public Works
Program:
Internal Service

	STAFFING					
	Current Budget		Requested Budget		Proposed Budget	
POSITION TITLE	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.
FULL TIME						
Fleet Superintendent	11	1.00	11	1.00	11	1.00
Lead Mechanic	10	1.00	10	1.00	10	1.00
Mechanic	9	4.00	9	4.00	9	4.00
Subtotal		6.00		6.00		6.00
TOTAL	XXX	6.00	XXX	6.00	XXX	6.00

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office:	**Budget:**
Finance	Liability Insurance Fund
Program: Internal Service/	**Submitted by:**
Trust/Agency Funds	Vicky K. Rasmussen

Liability Insurance Fund
2027 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.

	2025 Actual	2026 Budget	2026 Estimate	2027 Proposed
Fund Balance (Current Assets less Current Liabilities), Jan. 1	$47,075	$159,661	$159,661	$179,661
REVENUES				
Transfers from General Fund for Liability Insurance Claims	120,000	65,000	65,000	70,000
Total Revenue	120,000	65,000	65,000	70,000
EXPENDITURES				
Liability Claims	7,414	65,000	30,000	70,000
Sign Code Rewrite	-	15,000	15,000	-
Total Expenditures	7,414	80,000	45,000	70,000
Excess Revenues Over (Under) Expenditures	112,586	(15,000)	20,000	0
Fund Balance, December 31	$159,661	$144,661	$179,661	$179,661

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office:	**Budget:**
Finance	Benefit Accrual Fund
Program: Internal Service/	**Submitted by:**
Trust/Agency Funds	Vicky Rasmussen

Benefit Accrual Fund
2027 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.

	2025 Actual	2026 Budget	2026 Estimate	2027 Proposed
Fund Balance (Net Position), January 1	$3,596,413	$5,451,732	$5,451,732	$5,700,732
REVENUES				
Departmental Charges for Services	11,188,301	10,275,000	10,650,000	10,700,000
Total Revenue	11,188,301	10,275,000	10,650,000	10,700,000
EXPENDITURES				
Health Insurance Costs and Other Employee Benefits	4,138,404	5,750,000	5,550,000	6,000,000
Retirement System Expense	4,844,578	4,525,000	4,525,000	4,700,000
Transfer to General Fund	350,000	326,000	326,000	500,000
Total Expenditures	$9,332,982	$10,601,000	$10,401,000	$11,200,000
Excess Revenues Over (Under) Expenditures	$1,855,319	($326,000)	$249,000	($500,000)
Fund Balance, December 31	$5,451,732	$5,125,732	$5,700,732	$5,200,732

*Amounts above exclude funds set aside for employee benefit liabilities.

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office:	**Budget:**
Finance	Expendable Trust Funds
Program: Internal Service/ Trust/Agency Funds	**Submitted by:** 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
2027 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.

	2025 Actual	2026 Budget	2026 Estimate	2027 Proposed
Fund Balance, January 1	$1,666,992	$1,783,736	$1,783,736	$1,828,736
REVENUES				
Lot Sale Fee	$0	$0	$0	$19,800
Interest, Market Adj. & Miscellaneous	$154,659	$50,000	$80,000	$80,000
	$154,659	$50,000	$80,000	$99,800
EXPENDITURES	$37,915	$33,000	$35,000	$35,000
Excess Revenues Over (Under) Expenditures	$116,744	$17,000	$45,000	$45,000
Fund Balance, December 31	$1,783,736	$1,800,736	$1,828,736	$1,873,736

Cemetery Flowers Fund
2027 Operating Budget

To account for private donations and bequests for the purpose of providing grave site flowers.

	2025 Actual	2026 Budget	2026 Estimate	2027 Proposed
Fund Balance, January 1	$152,590	$152,500	$152,500	$153,200
REVENUES				
Interest & Miscellaneous	$5,104	$2,000	$4,200	$4,000
EXPENDITURES	$5,194	$3,500	$3,500	$3,500
Excess Revenues Over (Under) Expenditures	($90)	($1,500)	$700	$500
Fund Balance, December 31	$152,500	$151,000	$153,200	$153,700

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office: Finance	**Budget:** Business Improvement District
Program: Internal Service/ Trust/Agency Funds	**Submitted by:** Vicky K. Rasmussen

Neenah Central City Business Improvement District
2027 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. Thepetition 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.

	2025 Actual	2026 Budget	2026 Estimate	2027 Proposed
Fund Balance, January 1	$99,643	$88,266	$88,266	$88,266
REVENUES	$161,458	$150,000	$150,000	$150,000
EXPENDITURES	$172,835	$150,000	$150,000	$150,000
Excess Revenues Over (Under) Expenditures	($11,377)	$0	$0	$0
Fund Balance, December 31	$88,266	$88,266	$88,266	$88,266

CITY OF NEENAH
2027 OPERATING BUDGET
PROGRAM COMMENTS

Department/Office:	**Budget:**
Municipal Court	Joint Municipal Court Fund
Program: Internal Service	**Submitted by:**
Trust/Agency Funds	J. Gunz/V. Rasmussen

Joint Municipal Court Fund
2027 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 2027 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%.

	2025 Actual	2026 Budget	2026 Estimate	2027 Request	2027 Proposed
Fund Balance (Deficit), January 1	(96,202)	-	-	-	-
Revenues					
Court Revenue	379,056	399,850	403,080	419,800	419,800
	379,056	399,850	403,080	419,800	419,800
Expenditures					
Operations	129,341	129,680	129,610	133,210	133,210
Interest	3,916	3,500	1,100	-	-
Court Fine Reimbursements	282,384	285,000	285,000	285,000	285,000
Total Expenditures	415,641	418,180	415,710	418,210	418,210
Operating Revenues Over (Under) Exp.	(36,585)	(18,330)	(12,630)	1,590	1,590
Transfer In (Out) - Neenah	21,988	11,000	7,580	(640)	(640)
Transfer In (Out) - Menasha	110,799	7,330	5,050	(950)	(950)
Fund Balance (Deficit), December 31	-	-	-	-	-

CITY OF NEENAH
OPERATING BUDGET
****MENASHA NEENAH MUNICIPAL COURT EXPENDITURES****
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
COURT (7050-938)								
0101	Salaries	87,674	91,190	66,407	91,200	93,250	93,250	
0110	Health Insurance	2,500	2,500	1,875	2,500	2,500	2,500	
0111	Fringes	12,185	11,630	9,082	11,630	11,730	11,730	
0115	Schools/Seminars/Training	1,399	850	1,279	1,500	1,500	1,500	
0202	Outside Printing	0	150	0	0	150	150	
0203	Postage	1,260	1,500	967	1,500	1,500	1,500	
0205	Debit Card Services	1,070	850	113	500	500	500	
0207	Dues & Memberships	205	850	55	250	250	250	
0218	Maintenance of Software	7,437	7,500	7,534	7,540	8,560	8,560	
0221	Telephone	525	500	354	500	520	520	
0232	Auditing Services	2,000	2,060	2,080	2,080	2,000	2,000	
0239	Insurance	100	100	455	460	100	100	
0254	Printer / Copies	370	500	188	500	500	500	
0255	IS Services / Internal	11,000	8,700	6,900	8,700	8,200	8,200	
0272	Translator	0	300	44	250	250	250	
0301	Office Supplies	516	500	406	500	500	500	
0347	Small Hardware	1,100	0	0	0	0	0	
8115	Computer Hardware Outlay	0	0	0	0	1,200	1,200	
	COURT	**129,341**	**129,680**	**97,739**	**129,610**	**133,210**	**133,210**	**3,530**
COURT FINE REIMBURSEMENT (7051-938)								
0574	City of Neenah	69,151	80,000	58,884	80,000	80,000	80,000	
0575	City Of Menasha	59,840	65,000	42,085	65,000	65,000	65,000	
0576	State of Wisconsin	109,754	100,000	73,213	100,000	100,000	100,000	
0577	Winnebago County Treasure	43,639	40,000	28,728	40,000	40,000	40,000	
	FINE REIMBURSEMENT	**282,384**	**285,000**	**202,910**	**285,000**	**285,000**	**285,000**	**0**
TRANSFERS (9910-999)								
0999	Transfers	3,916	3,500	1,094	1,100	0	0	
	Transfers	**3,916**	**3,500**	**1,094**	**1,100**	**0**	**0**	**(3,500)**
MUNICIPAL COURT OPERATIONS		**415,641**	**418,180**	**301,743**	**415,710**	**418,210**	**418,210**	**30**
						Percent Budget Change		**0.01%**

CITY OF NEENAH
REQUEST FOR 2027 OPERATING
BUDGET SUPPLEMENTARY DETAIL
SHEET FOR STAFFING AND SALARIES

Department/Office:
M-N Municipal Court
Program:
Custodial Fund

	STAFFING					
	Current Budget		Requested Budget		Proposed Budget	
POSITION TITLE	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.	Grade/Monthly Sal./Hr. Rate	No.
FULL TIME						
Judge	3,035/mo	1.00	3,111/mo	1.00	3,111/mo	1.00
Records Clerk	7	1.00	7	1.00	7	1.00
Subtotal		2.00		2.00		2.00
TOTAL	XXX	2.00	XXX	2.00	XXX	2.00

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NEENAH-MENASHA FIRE RESCUE - (Total)

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 2027 is City of Neenah - 60.68% and City of Menasha - 39.32%

Operating Budget Information/Number of Employees
(Full Department)

	2025 Actual	2026 Budget	2027 Requested	% Increase	2027 Proposed	% Increase
Operating Budget	$ 10,052,409	$ 10,961,040	$ 11,359,760	3.64%	$ 11,144,380	1.67%
No. of Employees (FTE)	68	68	69	1.47%	68	0%

Budget Adjustments

Increases (Decreases) to Expenditures Requested

Mayor Proposed **$ (215,380)**

Mayor's Comments:

After compiling budget requests from all departments and reviewing the impact on the budget as a whole, NMFR management was asked to identify specific line-item reductions to assist in balancing the budget. In addition, the proposed Chief of Administration position was removed from the 2027 budget request. As a result, the Mayors are recommending the following reductions to the NMFR budget:

Salaries (remove new position requested)	$ (99,080)
Overtime Wages	(19,000)
Health Insurance (remove new position requested)	(15,000)
Fringes (remove new position requested)	(27,800)
Training	(41,000)
Maintenance of Computer Hardware	(500)
Employee Recognition Awards	(500)
Maintenance of Motor Vehicles	(2,000)
Maintenance of Buildings	(2,000)
Maintenance of Training Tower	(3,500)
Public Relations	(2,000)
All Other Equipment	(3,000)
Total	**$ (215,380)**

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CITY OF NEENAH
2027 OPERATING BUDGET

PROGRAM COMMENTS

Department/Office: Neenah-Menasha Fire Rescue (NMFR)	**Budget:** Fire Department Operations
Program: Public Safety	**Submitted by:** 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.

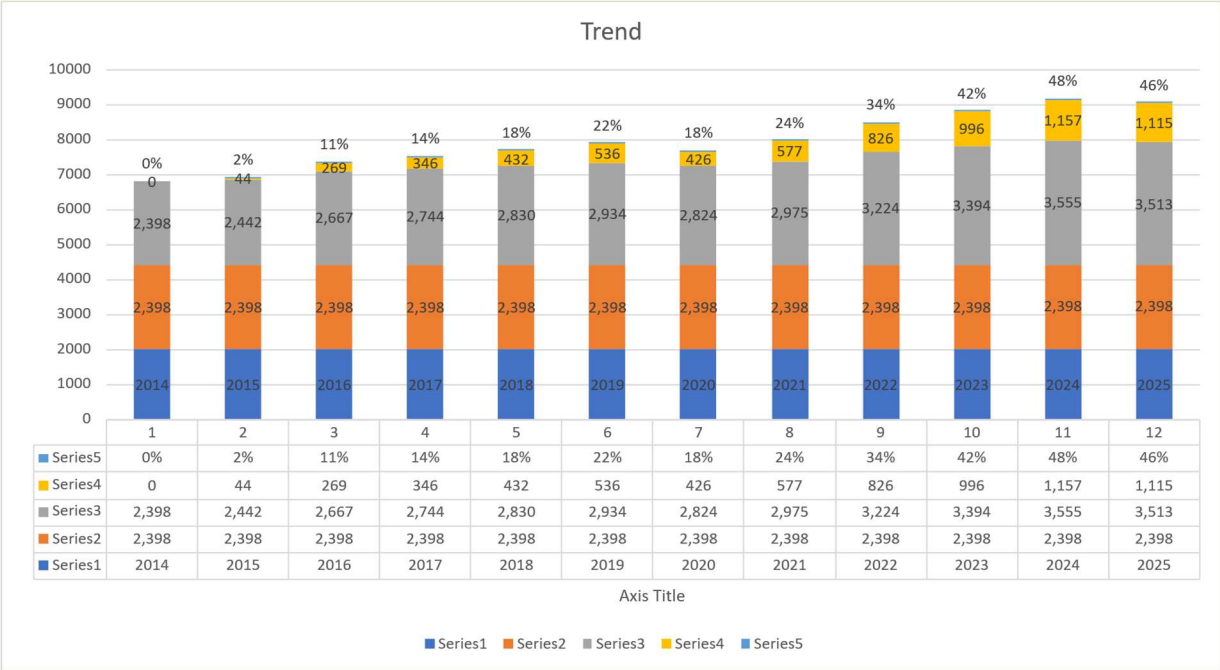
Vision Statement:

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 **In the last decade our call volume has increased by 46+% 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. The work on this project continued through 2026 with a goal to have all policies reviewed, and updated, by the end of 2026.

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

Deputy Fire Chief Shane Krueger oversees department operations.

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 my 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. I use these SME's to continue to develop department personnel skills and knowledge.

- 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

In 2026, a joint recruit training academy was held with Grand Chute Fire Department for three new hires between both departments. Due to the re-construction of the training grounds, training was held in both communities.

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 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.

Assistant Fire Chief Alexandar Rodriguez oversees training activities and our internship program.

CITY OF NEENAH
2027 OPERATING BUDGET

PROGRAM COMMENTS

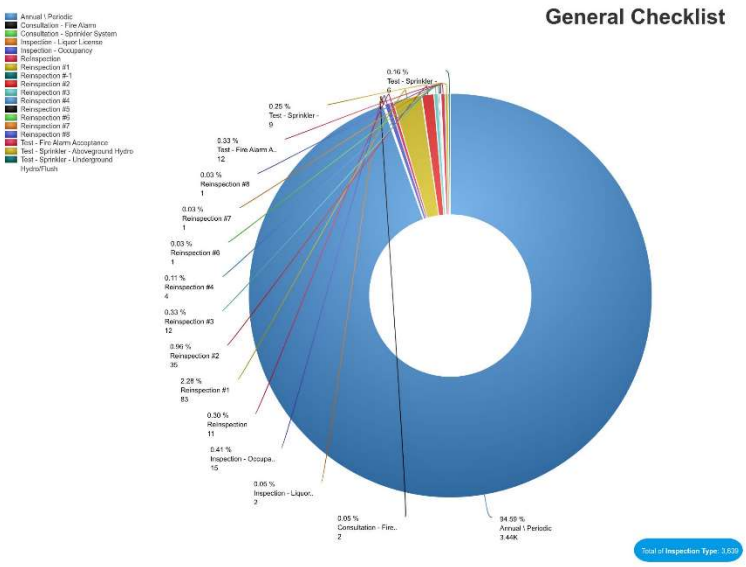
Department/Office: Neenah-Menasha Fire Rescue (NMFR)	**Budget:** Fire Department Operations
Program: Public Safety	**Submitted by:** Travis Teesch

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 *2026, the City of Neenah's 2% dues funding check was $149,838.53, and the City of Menasha's was $84,000.60 for a total of $233,839.13 which is an increase of the budgeted amount of $13,898.13***

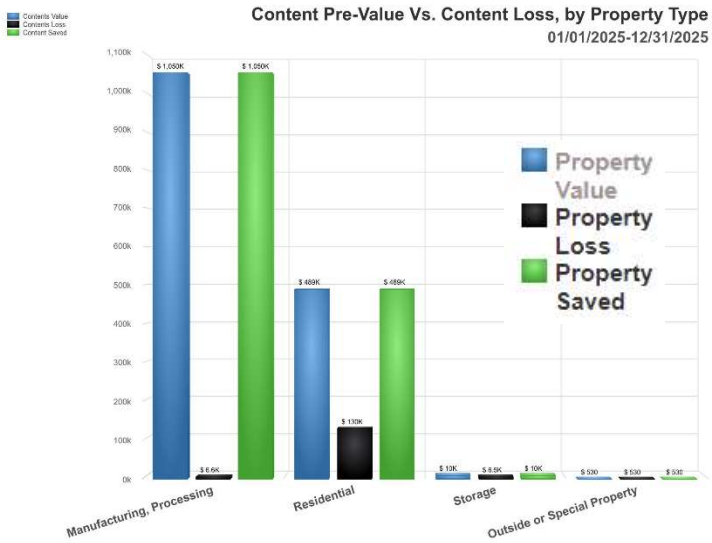
3,639 Inspections

CITY OF NEENAH
2027 OPERATING BUDGET

PROGRAM COMMENTS

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

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	**$11,397,800**
Total Fire Loss	**$505,500**
Total Saved	**$10,892,300**

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.

CITY OF NEENAH
2027 OPERATING BUDGET

PROGRAM COMMENTS

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

Accomplishments and Future Goals

2026 Accomplishments:

- Organizational Structure and Needs Assessment completed by IPA.
- Begin construction on Station #31 and regional training grounds for completion in Fall of 2026.
- New Assistant Chief of Training hired.
- Hired one new employee to replace one retirement.
- One person promoted to Driver/Operator.
- Joint Emergency Operations training with the Cities of Neenah and Menasha.
- Four firefighters certified as divers.
- Joint Training with area fire departments.
- AC Mavroff helped develop the first joint annual food truck inspection/permit process with Appleton, Fond du Lac, Oshkosh, Green Bay, Harrison, Kimberly, Fox Crossing and Waupun Fire Departments. This helps vendors be able to go to these communities and not have redundant inspection/permit processes.
- Delivery and training of new fire truck to replace Engine 32.

2027 Goals:

- Professional development & Succession planning based on study
- Review Administrative positions to include comp & class of similar size departments.
- Review and close out the current five-year strategic plan and begin development of the next five-year plan.
- 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 2027 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 $348,310 per the City of Neenah Finance Department.

Current Staffing: At the time of consolidation, staffing was reduced from 73 to 68 personnel and has remained relatively unchanged for more than two decades. While the department continues to meet current operational demands, the 2026 Organizational Structure and Future Needs Assessment identified the need to strengthen administrative and leadership capacity as responsibilities and service demands have grown. The assessment recommends transitioning to a three-Assistant Chief structure, including an Assistant Chief of Administration, to better distribute executive responsibilities, improve communication and accountability, and provide additional organizational capacity

Overtime (0104): Increase of $30,000 **based on historical usage**. 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.

Health Insurance (0110): Decrease of ($212,250), per Neenah Finance.

Fringes (0111): Increase of $128,700, per Neenah Finance.

CITY OF NEENAH
2027 OPERATING BUDGET

PROGRAM COMMENTS

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

Schools/Seminars/Training (0115): Increase of $41,000. Increase supports expanded professional and leadership development based on recommendations from the organizational assessment, including officer development, succession planning, mentoring, and Clifton-Strength's training to strengthen individual and team effectiveness.

Cellular Telephone (0227) Increase of $6,580. MDC providers were switched and now provided by a cellular carrier. We also switched to a tablet for MDC's which is cheaper than the old MDC. While this line item increases, line item 8113 (communication equipment) decreased by $6,000.

Professional Services (0238): Increase of $7,000 based upon specific testing done every two years. In 2027, this testing is due for staff.

Maint of Training Grounds (0250): Increase of $8,000. This line item was reduced in 2026's budget due to the construction of the new training tower and props. Increase is based upon maintenance of several training props and lawn maintenance/care for the grounds.

City of Neenah IS Services (0255): $21,800 per Neenah IS.

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
2027 OPERATING BUDGET

PROGRAM COMMENTS

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

Object Code No.	Description and Justification	Detail Amounts Within Object	Total of Object Code
	SUPPLEMENTARY DETAIL WORKSHEET FOR CAPITAL OUTLAY		
8108	Office Furniture & Equipment To replace old office/living furniture as necessary for the four stations. Total projected cost is $5,000.	$5,000	$5,000
8113	Communication Equipment Funds are used replacements of communication equipment on vehicles (i.e. headsets and new radios) Total projected cost is $6,000. Decrease is due to going to a tablet for truck MDC's and these are now through a cellphone provider. This $6,000 decrease causes cellphone line item to increase by $6,000.	$6,000	$6,000
8115	Computer Hardware Outlay To replace computers in 2027, based on Neenah IS's replacement program recommendation.	$10,000	$10,000
8133	All Other Equipment 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	Household Purchases 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
2027 OPERATING BUDGET
PROGRAM COMMENTS

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

Neenah-Menasha Fire Rescue Special Operations Team:

In 2005, NMFR joined with another 11 fire departments from around the state including: Green Bay, Appleton and Oshkosh Fire Departments to create Wisconsin Task Force (WITF). WIFT 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 2027 Budget: None.

CITY OF NEENAH
OPERATING BUDGET
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
FIRE DEPARTMENT								
FIRE OPERATIONS (2301-712)								
0101	Salaries	5,721,536	6,198,940	4,277,170	6,185,920	6,547,250	6,448,170	
0104	Overtime Wages	277,856	265,000	329,635	375,000	295,000	276,000	
0105	Reimbursement / Overtime	(1,595)	(10,000)	0	(10,000)	(10,000)	(10,000)	
0106	FLSA Overtime Wages	59,847	65,000	45,141	65,000	65,000	65,000	
0110	Health Insurance	1,325,017	1,494,450	965,148	1,294,420	1,282,200	1,267,200	
0111	Fringes	1,695,199	1,804,230	1,286,062	1,831,030	1,932,930	1,905,130	
0115	Schools/Seminars/Training	28,023	39,000	19,381	39,000	80,000	39,000	
0116	Test/Certification for Eq	12,737	18,000	12,030	18,000	22,200	22,200	
0117	Clothing Allowance	41,141	42,000	29,891	42,000	42,000	42,000	
0118	License Renewal	296	3,000	3,403	3,410	3,400	3,400	
0123	Auto Allowance	0	0	19	20	0	0	
0125	Employee School Reimb	0	400	0	0	0	0	
0128	Empl Recognition Awards	221	1,200	0	1,200	1,200	700	
0202	Outside Printing	1,070	1,100	40	1,100	1,100	1,100	
0203	Postage	1,339	1,300	146	1,300	1,370	1,370	
0206	Advertising & Publication	0	200	0	200	200	200	
0207	Dues & Memberships	744	2,100	1,523	2,100	2,100	2,100	
0209	Maintenance of PPE/SCBA	10,159	10,250	6,101	10,250	13,000	13,000	
0210	Maint of Computer Hardwre	0	1,000	0	1,000	1,000	500	
0211	Maint of Other Equipment	3,162	5,000	458	5,000	5,000	5,000	
0213	Maint of Motor Vehicles	126,182	125,000	66,166	125,000	125,000	123,000	
0214	Maint of Buildings	4,530	14,000	1,756	14,000	14,000	12,000	
0215	Maint of Radio Equipment	2,532	1,300	560	1,300	1,300	1,300	
0216	Maint of Operating Equip	3,924	4,000	1,654	4,000	4,000	4,000	
0218	Maint of Software	79,707	114,870	93,102	114,870	114,870	114,870	
0221	Telephone	1,183	1,220	789	1,220	1,220	1,220	
0222	Electricity	54,944	57,580	32,094	57,580	60,460	60,460	
0223	Natural Gas	30,741	28,910	16,901	28,910	30,360	30,360	
0224	Water & Sewer	11,963	14,100	8,803	14,100	15,900	15,900	
0226	Storm Water	3,653	3,790	2,676	3,790	4,000	4,000	
0227	Cellular Telephone	16,485	20,000	21,005	21,010	26,580	26,580	
0232	Auditing Services	2,425	2,500	2,520	2,520	2,360	2,360	
0236	Outside Services	14,709	15,000	9,935	15,000	15,000	15,000	
0237	Pest Control	7	400	59	100	400	400	
0238	Professional Services	40,925	30,000	15,025	30,000	37,000	37,000	
0241	Tree Planting & Landscape	0	1,000	61	1,000	1,000	1,000	
0246	Liability Insurance	34,134	36,800	34,079	34,080	35,450	35,450	
0247	Auto/Physical Damage Ins	27,116	29,240	30,236	30,240	33,270	33,270	
0250	Maint of Training Grounds	375	500	0	500	8,500	5,000	
0252	Rental of Equipment	600	1,400	481	1,400	1,470	1,470	
0254	Printer / Copies	2,438	3,000	1,553	3,000	3,000	3,000	
0255	Neenah City I/S Services	107,300	134,900	103,425	134,900	156,700	156,700	
0256	Neenah City Finance Ser.	29,700	32,080	24,060	32,080	33,040	33,040	
0257	Neenah City H/R Services	74,850	80,840	60,630	80,840	83,270	83,270	
0258	GIS Services/Internal	14,360	14,790	11,093	14,790	15,230	15,230	

CITY OF NEENAH
OPERATING BUDGET
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
FIRE OPERATIONS (2301-712) cont.								
0262	Public Relations/Services	7,695	13,000	9,032	13,000	16,000	14,000	
0301	Office Supplies	1,782	2,300	1,074	2,300	2,300	2,300	
0306	Cleaning/Janitor Supplies	15,686	17,510	9,911	17,510	17,510	17,510	
0308	Books and Periodicals	3,020	3,200	539	3,200	3,200	3,200	
0310	Gasoline & Oil	47,039	48,960	32,157	48,960	51,410	51,410	
0319	Safety Supplies	1,677	4,500	1,953	4,500	4,500	4,500	
0320	Small Tools	3,033	3,300	83	3,300	3,300	3,300	
0325	Consumable supplies	2,788	3,400	1,850	3,400	3,400	3,400	
0326	Photography Supplies	17	1,000	75	1,000	1,000	1,000	
0333	All Other Supplies	2,800	3,800	1,318	3,800	3,800	3,800	
0344	Small Equipment	10,798	16,000	5,454	16,000	16,000	16,000	
0347	Small Computer Hardware	598	0	0	0	0	0	
0348	Per Protective Equipment	9,433	12,000	6,777	12,000	12,000	12,000	
0350	Training Supplies	97	6,000	85	6,000	6,000	6,000	
	OPERATIONS	**9,967,998**	**10,844,360**	**7,585,119**	**10,767,150**	**11,248,750**	**11,036,370**	**192,010**
							Percent Budget Change	**1.77%**
CAPITAL OUTLAY (2301-712)								
8108	Office Furniture & Equip	5,118	5,000	1,401	5,000	5,000	5,000	
8113	Communication Equipment	13,568	12,000	0	12,000	6,000	6,000	
8115	Computer Hardware Outlay	9,746	10,000	5,378	10,000	10,000	10,000	
8133	All Other Equipment	21,335	35,000	8,887	35,000	35,000	32,000	
8149	Household Purchases	17,767	20,000	3,534	20,000	20,000	20,000	
	Capital Outlay	**67,534**	**82,000**	**19,200**	**82,000**	**76,000**	**73,000**	**(9,000)**
	CAPITAL OUTLAY	**67,534**	**82,000**	**19,200**	**82,000**	**76,000**	**73,000**	**(9,000)**
FIRE OPERATIONS/CAPITAL OUTLAY		**10,035,532**	**10,926,360**	**7,604,319**	**10,849,150**	**11,324,750**	**11,109,370**	**183,010**
							Percent Budget Change	**1.67%**
REG SPEC OPER RESP TEAM (2314-172)								
0104	Overtime Wages	58,368	65,000	42,564	65,000	65,000	65,000	
0105	Reimbursement / Overtime	(67,898)	(65,000)	(33,060)	(65,000)	(65,000)	(65,000)	
0111	Fringes	15,504	16,880	11,054	16,880	17,210	17,210	
0115	Schools/Seminars/Training	534	300	0	0	300	300	
0216	Maint of Operating Equip	0	500	0	0	500	500	
0320	Small Tools	0	250	0	250	250	250	
0348	Per Protective Equipment	6,072	10,000	3,295	10,000	10,000	10,000	
0350	Training Supplies	0	500	0	500	500	500	
8133	All Other Equipment	520	750	0	750	750	750	
	REG SPEC OPER RESP TEAM	**13,100**	**29,180**	**23,853**	**28,380**	**29,510**	**29,510**	**330**
							Percent Budget Change	**1.13%**

CITY OF NEENAH
OPERATING BUDGET
FOR FISCAL YEAR 2027

ACCOUNT #	ACCOUNT DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 YTD (9 MONTHS)	2026 ESTIMATE	2027 DEPT REQUEST	2027 PROPOSED	BUDGET CHANGE
JOINT FIRE COMMISSION (2320-712)								
0236	Outside Services	3,150	2,500	925	100	2,500	2,500	
0261	Misc Expenditures	627	3,000	442	1,000	3,000	3,000	
	JOINT FIRE COMMISSION	**3,777**	**5,500**	**1,367**	**1,100**	**5,500**	**5,500**	**0**
							Percent Budget Change	**0.00%**
FIRE DEPARTMENT		**10,052,409**	**10,961,040**	**7,629,539**	**10,878,630**	**11,359,760**	**11,144,380**	**183,340**
							Percent Budget Change	**1.67%**
REVENUES								
	Interest on Investments	63,352	25,000	48,560	60,000	30,000	30,000	
	P-Card Rebate	5,612	6,000	2,188	6,000	6,000	6,000	
	Sale of Equipment	220	500	75	500	500	500	
	Sundry Revenues	148	500	5	500	500	500	
	Revenues	69,332	32,000	50,828	67,000	37,000	37,000	**5,000**
							Percent Budget Change	**15.63%**
NET FIRE DEPARTMENT		**9,983,077**	**10,929,040**	**7,578,711**	**10,811,630**	**11,322,760**	**11,107,380**	**178,340**
								1.63%

CITY OF NEENAH
REQUEST FOR 2027 OPERATING
BUDGET SUPPLEMENTARY DETAIL
SHEET FOR STAFFING AND SALARIES

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

	STAFFING					
	Current Budget		Requested Budget		Proposed Budget	
POSITION TITLE	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
Asst Chief-Administration	-	-	13	1.00	-	-
Management Assistant	8	1.00	8	1.00	8	1.00
Fire Officers	92,683 - 94,073	15.00	95,484 - 97,155	15.00	95,484 - 97,155	15.00
Assistant Inspectors	87,959 - 89,278	6.00	90,617 - 92,203	6.00	90,617 - 92,203	6.00
Shift Commanders	96,152 - 97,594	3.00	99,058 - 100,792	3.00	99,058 - 100,792	3.00
Drivers	86,455 - 87,751	15.00	89,068 - 90,626	15.00	89,068 - 90,626	15.00
Fire Fighters	59,537 - 84,735	24.00	61,336 - 87,511	24.00	61,336 - 87,511	24.00
Subtotal		68.00		69.00		68.00
TOTAL	XXX	68.00	XXX	69.00	XXX	68.00

Neenah-Menasha Fire Rescue
Cost Distribution Formula for Budget Year 2027
Factors as of 12/31/25

	Formula Item	Total	Proportionate Share	25% Weighted Factor	Weighted Share Neenah	Weighted Share Menasha
1.	Population Estimate - Neenah	27,817	59.82%	0.25	0.1496	
	Population Estimate - Menasha	18,683	40.18%	0.25		0.1004
	Population Estimate (a)	46,500	100.00%			
2.	Equalized Value (w/TIF) - Neenah (b)	$ 3,608,794,700	63.78%	0.25	0.1595	
	Equalized Value (w/TIF) - Menasha (c)	2,049,216,400	36.22%	0.25		0.0905
	Equalized Value as of 1/1/25	$ 5,658,011,100	100.00%			
3.	Service Calls - Neenah	2,168	62.50%	0.25	0.1562	
	Service Calls - Menasha	1,301	37.50%	0.25		0.0938
	Service Calls during 2025	3,469	100.00%			
4.	Square Miles - Neenah	10,005	56.61%	0.25	0.1415	
	Square Miles - Menasha	7,670	43.39%	0.25		0.1085
	Square Miles as of 12/31/25	17,675	100.00%			
	Total Weighted Factors				0.6068	0.3932
	Total Proposed Cost Distribution Formula - 2025 Factor for 2027 Budget				**60.68%**	**39.32%**
	Previous Year Cost Distribution Formula				60.82%	39.18%
	Increase (Decrease) from Previous Year				**-0.14%**	**0.14%**

a. Population estimates per the State of Wisconsin Department of Administration (DOA)

b. *Neenah - Equalized Value*

Equalized Value (Per Wisconsin Dept of Revenue)	$ 3,606,794,700
Alliant Energy (Per WI Dept. of Administration)	2,000,000
	$ 3,608,794,700

c. *Menasha - Equalized Value*

Equalized Value (Per Wisconsin Dept of Revenue)	2,008,384,100
UW-Fox Valley (Per WI Dept. of Administration)	40,832,300
	$ 2,049,216,400

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