

CITY OF NEENAH
FINANCE AND PERSONNEL COMMITTEE MEETING
Monday, November 25, 2024– 5:30 p.m.
Hauser Room, Neenah City Administration Building
211 Walnut Street, Neenah, Wisconsin

NOTICE IS HEREBY GIVEN, pursuant to the requirements of Wis. Stats. Sec. 19.84, that a majority of the Neenah Common Council may be present at this meeting. Common Council members may be present to gather information about a subject over which they have decision-making responsibility. This constitutes a meeting of the Neenah Common Council and must be noticed as such. The Council will follow the same agenda as the committee but will not take any formal action at this meeting.

AMENDED AGENDA

1. Public Appearances
2. Approval of Minutes from the November 11, 2024 Regular Meeting (minutes can be found on the City's website)
3. Application for WEDC Vibrant Spaces Grant (Attachments) (Haese)
4. 2025 BID Operating Plan and Schedule of Assessments (Attachments) (Schmidt)
5. Transportation Assessment Replacement Fee (TARF) Moratorium (Attachment) (Rashid)
6. Fiscal Matters: October Vouchers (Attachments) (Rasmussen)
7. The Committee may convene in closed session pursuant to Wis. Stat. Sec. 19.85(1)(e), and (1)(g) to confer with City Attorney who will convey information and/or render advice concerning: competitive or bargaining implications, strategies with respect to pending or impending litigation involving the City, and matters rendered confidential by the attorney-client privilege and attorney work product (Ref. "Wisconsin Open Meetings Law and Public Records Law Compliance Guides, AG Josh Kaul), all relative to the Arrowhead Park development.
8. The Committee may reconvene into open session to consider action on the City Attorney's report of pending or threatened litigation.
9. Adjournment

In accordance with the requirements of Title II of the Americans with Disabilities Act (ADA), the City of Neenah will not discriminate against qualified individuals with disabilities on the basis of disability in its services, programs, or activities. If you need assistance, or reasonable accommodation in participating in this meeting or event due to a disability as defined under the ADA, please call the Clerk's Office (920) 886-6100 or the **City's ADA Coordinator at (920) 886-6110 or e-mail clerk@neenahwi.gov** at least 48 hours prior to the scheduled meeting or event to request an accommodation.

CITY OF NEENAH
FINANCE AND PERSONNEL COMMITTEE MEETING
Monday, November 11, 2024 at 5:30 pm
Hauser Room, Neenah City Administration Building
211 Walnut Street, Neenah, Wisconsin

MINUTES

The meeting was called to order by Chairman Erickson at 5:30 pm.

Present: Chairman Erickson, Vice-Chair Boyette, Council President Borchardt. Aldermen Steiner and Ellis, Director of Finance Rasmussen, Director of Human Resources Fairchild, and City Clerk Nagel.

Also present: City Attorney Rashid, Aldermen Lendrum and Pollnow Jr., Deputy Community Development Director Schmidt, Citizen Flo Bruno

Absent/Excused: None.

1. **Public Appearances:**
None.

2. **Minutes:** Motion/Second/Carried Borchardt/Ellis to approve the minutes from October 28, 2024 regular meeting as written. All voting aye.

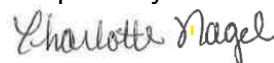
3. **Annexation 236, Ordinance 2024-24 Annexing City of Neenah owned property south of Liberty Avenue in the Town of Vinland to the City of Neenah. (Attachments) (Schmidt)**
Motion/Second/Carried Borchardt/Ellis to recommend Council approve Ordinance #2024-24 Annexing 20.9 acres of land located west of Woodenshoe Road and south of Liberty Avenue, all voting aye.

4. **Development and Fee Agreement for the Fourth Addition of the Homes at Freedom Meadows Plat Map. (Attachments) (Schmidt)**
Motion/Second/Carried Borchardt/Boyette to recommend Council approve the Fourth Addition to The Homes at Freedom Meadows Subdivision Development and Fee Agreement, all voting aye.

5. **Fiscal Matters: September 2024 Vouchers (Attachments) (Rasmussen)**
Motion/Second/Carried Ellis/Borchardt to accept and place on file the September 2024 Vouchers. All voting aye.

6. **Adjournment**
Motion/Second/Carried Borchardt/Boyette to adjourn the meeting 5:40 pm. All voting aye.

Respectfully submitted,



Charlotte Nagel
City Clerk

Report

Report



M E M O R A N D U M

DATE: November 4, 2024
TO: Chairman Erickson and members of the Finance Committee
FROM: Chris A. Haese, Executive Director
RE: **Application for WEDC Vibrant Spaces Grant**

The Vibrant Spaces Grant, administered by the Wisconsin Economic Development Corporation (WEDC), provides funding to support projects that transform underutilized or vacant spaces into dynamic and engaging community environments with a focus on downtowns. This grant aligns well with our goal of enhancing Downtown Neenah's public spaces by creating a pocket park, which would provide recreational and aesthetic value in a previously underutilized space. Grant funding can be used for planning, design, construction, landscaping, and other essential components to bring the project to fruition.

Staff proposes to apply for the WEDC *Vibrant Spaces Grant* to support the creation of a pocket park in the unused drive-thru area at 101 W. Wisconsin Avenue (former Mutual Savings Bank drive-thru). This property is owned by Alta Resources who has agreed to allow the city to utilize this space.

This is a matching grant with awards from \$25,000 - \$50,000. Future Neenah, Inc. will secure necessary matching funds and partner with the city in developing various portions of the grant application and, ultimately, the project.

The grant application requires Council authorization in the form of a Council resolution.

Recommendations

An appropriate action at this time is to recommend Council approve Resolution No. 2024-20 authorizing the Community Development Department to prepare and submit a grant application to the Wisconsin Economic Development Corporation on behalf of the City of Neenah for a Vibrant Spaces Grant.



RESOLUTION NO. 2024-20

**A RESOLUTION AUTHORIZING THE SUBMITTAL OF AN AWARD APPLICATION
FOR THE WEDC VIBRANT SPACES GRANT BY THE CITY OF NEENAH FOR THE ASSISTANCE
OF PLACEMAKING IN DOWNTOWN NEENAH**

WHEREAS, the City of Neenah is committed to a Downtown Revitalization Strategy aimed at redeveloping underutilized sites; and

WHEREAS, the City of Neenah will be part of a public-private partnership between the City of Neenah, Future Neenah Inc. and a private entity (Alta Resources), to create a new pocket park in Downtown Neenah; and

IT IS, THEREFORE RESOLVED THAT: The City of Neenah requests a grant available from the Wisconsin Economic Development Corporation (WEDC) and will comply with state and federal rules for the program; and

HEREBY AUTHORIZES the City of Neenah Community Development Department to act on the behalf of the City of Neenah to: submit an application to the WEDC for consideration for the award of the Vibrant Spaces grant, sign documents, and take necessary action to comply with approved award activities.

Adopted, approved and recorded this 4th day of December, 2024.

Recommended by: Finance and
Personnel Committee

Moved: _____

CITY OF NEENAH, WISCONSIN

Passed: _____

Jane B. Lang, Mayor

Charlotte Nagel, City Clerk



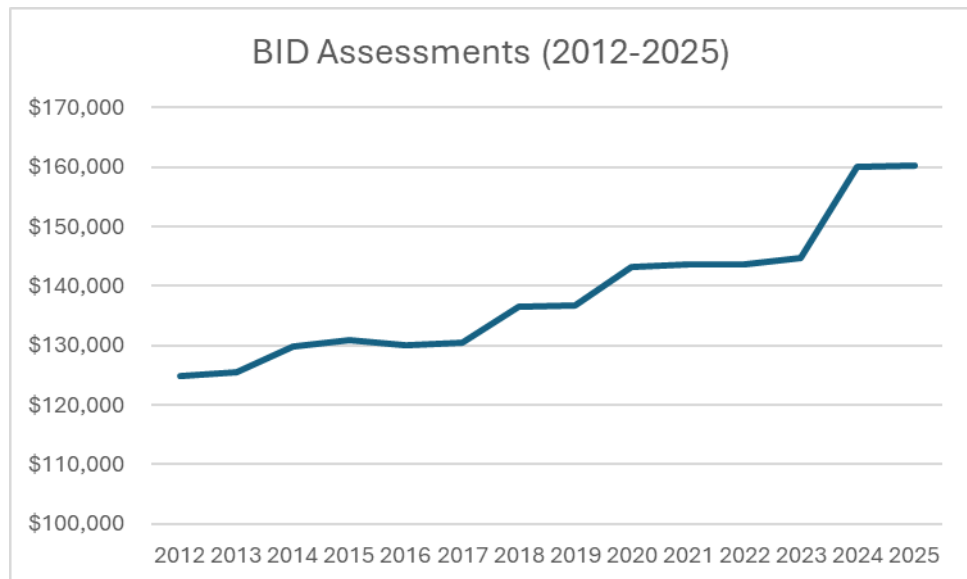
MEMORANDUM

DATE: November 25, 2024
TO: Chairman Erickson and the Finance and Personnel Committee
FROM: Brad Schmidt, Deputy Director
RE: 2025 BID Operating Plan and Schedule of Assessments

At its November 19, 2024, meeting, the Neenah Central City BID Board approved its 2025 Operating Plan and recommends Council adoption of the same. A copy of the plan is attached.

Schedule of Assessments

2013 -- \$125,560
2014 -- \$129,886
2015 -- \$131,020
2016 -- \$129,992
2017 -- \$130,379
2018 -- \$136,528
2019 -- \$136,694
2020 -- \$143,268
2021 -- \$143,534
2022 -- \$143,731
2023 -- \$144,797
2024 -- \$160,107
2025 -- \$160,334



Net Increase in BID Assessment Collection from 2024 Level= \$226.

In addition to the \$160,334 in assessment collections, the BID will be carrying over \$23,360 in funds from 2024, making the final BID budget for 2025, \$183,694.

An appropriate motion would be to recommend Council adoption of Resolution No. 2024-22, approving the Neenah Central City Business Improvement District 2025 Operating Plan.

Neenah Central City Business Improvement District Year Twenty-Four Operating Plan - 2025

Approved

Future Neenah Board: Pending

BID Board: Pending

Council: Pending

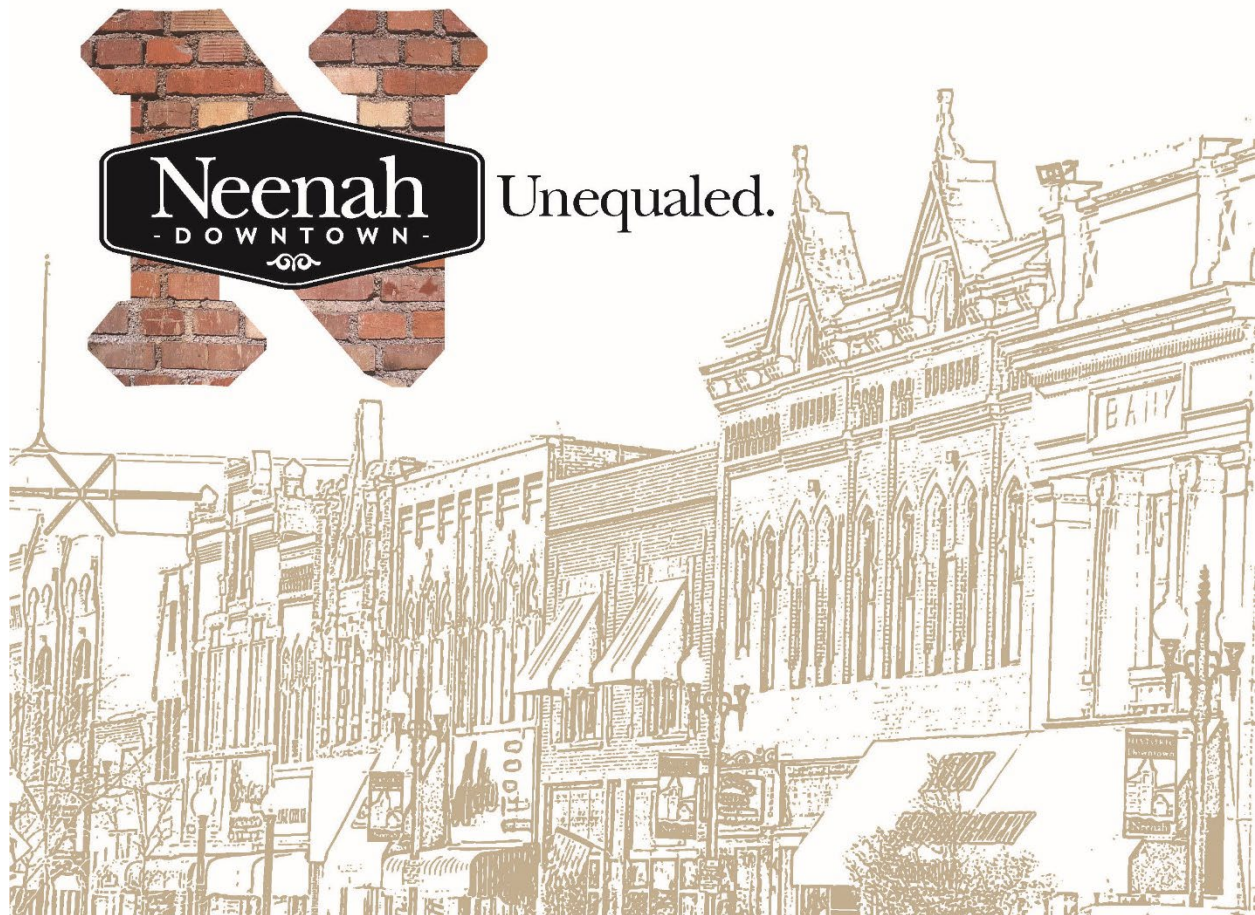


TABLE OF CONTENTS

	Page
DOWNTOWN NEENAH BRAND	2
I. INTRODUCTION	3
A. Purpose of the BID	3
II. DEVELOPMENT PLANS	4
A. Plan Objectives	4
B. Plan of Action for 2025	4
C. Benefits	5
D. BID Organization and Operating Board	5-6
E. Annual Review	7
F. Relationship to Plans for the Orderly Development of the City	7
G. Powers	7
H. Budget	8
III. DISTRICT BOUNDARIES	8
IV. FINANCING METHOD	8
V. METHOD OF ASSESSMENT	8
A. Parcels Assessed	8
B. Levy of Assessment	9
C. Schedule of Assessment	9
D. Assessment Collection and Dispersal	9
E. Annual Report	10
VI. CITY ROLE IN DISTRICT OPERATIONS	10
VII. REQUIRED STATEMENTS	10
VIII. RELATIONSHIP	10
A. Future Neenah, Incorporated	10
B. Binding Clause	11
IX. SEVERABILITY AND EXPANSION	
A. Measures of Success	11
B. Vision 2040	11
C. Commercial Facilitation	12
D. Commercial Valuations	12
E. Occupancy Rates and Business Inventory	12
APPENDICES	
A. 2025 Budget	13-14
B. District Boundaries	15
C. Properties in the District (Incl. Exempt Properties)	16-18
D. Legal Opinion	19
E. Wisconsin Statutes Section 66.1109	20-21
F. 2024 Annual Report	22-25
G. Work Plans of Standing Committees	26-27
H. BID Board Members	28
I. Common Council Resolution	29
J. 2023 BID Review	30-40
K. Façade Improvement Grant	41-42
L. Co-Op Partners Work Plan	43-50
M. Flow Chart of BID at Work	51-52

Downtown Neenah Brand Statement

We are Neenah, Wisconsin.

Born on the banks where the Winnebago flows into the mighty Fox, we were named for running water. And that water has long since been our heart and our soul. It has fueled paper mills and steel industry, and it has fueled an unequalled culture that is truly built on water.

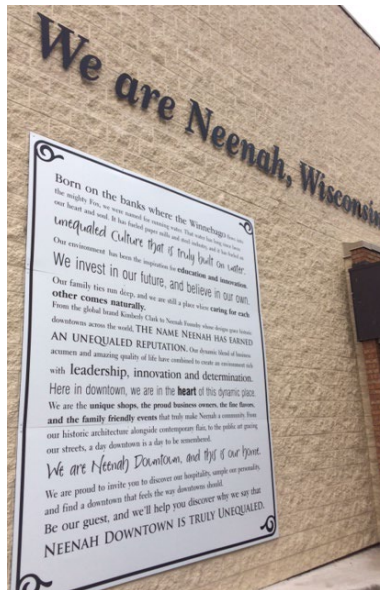
Our environment has been the inspiration for education and innovation. We invest in our future and believe in our own. Our family ties run deep, and we are still a place where caring for each other comes naturally.

From the global brand Kimberly-Clark to Neenah Foundry whose designs grace historic downtowns across the world the name Neenah has earned an unequalled reputation. Our dynamic blend of business acumen and amazing quality of life have combined to create an environment rich with leadership, innovation and determination.

And here in downtown, we are the heart of this dynamic place. We are the unique shops, the proud business owners, the fine flavors, and the family friendly events that truly make Neenah a community. From our historic architecture alongside contemporary flair to the public art gracing our streets, a day downtown is a day to be remembered.

We are Neenah Downtown, and this is our home. We are proud to invite you to discover our hospitality, sample our personality, and find a downtown that feels the way downtowns should. Be our guest, and we'll help you discover why we say that Neenah Downtown is truly Unequaled.

District Brand Statement Signage (below).



**2025
OPERATING PLAN
NEENAH CENTRAL CITY BUSINESS IMPROVEMENT DISTRICT**

I. INTRODUCTION

Under Wisconsin Act 184, signed into law in 1984, Wisconsin municipalities are authorized to create Business Improvement Districts (BIDs) upon petition of at least one property owner within the proposed district. The State Legislature created Section 66.1109 of the Wisconsin Statutes (the “BID Law”) to provide a mechanism “...to allow businesses within those districts to develop, to manage and promote the districts and to establish an assessment method to fund these activities.” See Appendix E, 1983 Wis. Act 184, Section 1, legislative declaration. In many instances, BIDs are designed to promote, develop, redevelop, manage, and maintain the district. BIDs use various methods to determine assessments. A majority of Wisconsin BID’s levy is based on each parcel’s assessed value. Under the BID law, properties used exclusively for residential purposes may not be assessed.

Business improvement district assessments are quite similar to traditional special assessments wherein property owners are assessed for improvements or services that benefit them. Unlike traditional special assessments, however, business improvement district assessments can be used to finance a wide range of activities, services, and improvements. Business improvement districts in Wisconsin have been used to fund a broad scope of activity including business retention and recruitment programs, marketing and promotional activities, environmental enhancement, maintenance programs, parking utilization, services such as snow removal, façade renovations, as well as crime prevention and security activities.

In 2001, business and property owners located within the Neenah Central City Business Improvement District (the “District”) signed a petition requesting the creation of a Business Improvement District. The purpose of the District is to sustain the competitiveness of Downtown and ensure a safe, clean environment conducive to business and recreational activity. The petition was included as part of the Initial Operating Plan that was developed in accordance with the BID statutes. The Neenah Common Council approved the Plan and created the District on November 20, 2001. The BID District functions as a cooperative partnership with the City of Neenah (City) and Future Neenah, Inc. (FNI).

This 2025 Operating Plan will govern the operation and management of the BID for the next year. It is anticipated that the BID will be renewed for subsequent years with essentially the same terms and conditions (with options to modify work plans, budgets, etc.), and in the manner prescribed under section 66.1109 (3) (b) of the BID law.

The provisions set forth herein shall constitute the “Operating Plan” of the Neenah Central City BID. As used herein, “BID” shall refer to the business improvement district’s operating and governance mechanism and “District” shall refer to the real estate located within the physical boundaries of the business improvement district, as provided herein.

A. Purpose of the BID

Since its inception, the objectives of the BID have been and continue to be to attract merchants and entrepreneurs that will increase customer traffic downtown, better enabling the Downtown District to compete for customers with suburban, residential, and commercial areas, and to position it as a destination point. Key focus areas are management, retention, recruitment, marketing, public relations and physical maintenance of the District. These are proposed because

1. Use of the BID mechanism to create a broad based entity focused on achieving specified goals and objectives, and led by a volunteer Board of Directors will help ensure that a sustainable management, retention, recruitment, marketing and maintenance program will continue on a long-term basis.
2. The District includes a variety of properties in differing types and sizes. Existing public funding sources used to maintain and promote the District in the past have not been sufficient. Unified development efforts will have to be financed with new private resources as well as existing public and private dollars. A system of shared costs,

responsibilities, and programs will provide for long-term results that would otherwise not be obtainable. An example of the benefit of this effort will be the District supplementing the maintenance provided by the City in order to increase the appearance and cleanliness of Downtown. The City will continue to provide its current level of maintenance and service. The City, FNI, and the District have developed a Cooperation Agreement to address the common goal of maintaining a clean, safe, and vibrant central business district. This agreement defines roles and responsibilities among the parties, improves communication, makes efficient use of time and resources, and encourages success. The Cooperation Agreement was extended for a two-year renewal, through December 31, 2025, with the adoption of the 2024 Operating Plan. Future renewal is subject to the mutual agreement of all parties. A retreat of all parties involved (City/FNI/BID) was last held October 17, 2023 to update this Cooperative Agreement. At that time, action was taken to replace this working document with an Agreement that more accurately reflects the partnership and shared duties/responsibilities. All parties agreed to meet every other year in similar fashion to renew this Cooperative Agreement. (Appendix L)

3. The BID law provides a mechanism whereby private property owners can work together in conjunction with the City of Neenah and Future Neenah, Inc. to develop and maintain the District. The goals and objectives of the 2040 Comprehensive Plan, the 2022 Neenah Next Downtown Plan, the 2013 Market Analysis & Branding Study, the Waterfront Design and Development Master Plan, the 2008 Glatfelter Mill Redevelopment Master Plan, the 2014 parking study, and other programs that promote the economic vitality of the Downtown will be consulted in the management of the BID.
4. The continued use of the BID mechanism helps to ensure that the entire District will be promoted, managed and developed as expeditiously and cost effectively as possible, further ensuring that efforts to showcase and benefit the District continue into the future.
5. There have been more than 1000 BID's formed in North America, including 85+ BIDs in Wisconsin. BIDs are a critical ingredient in commercial area revitalization and have proven to be successful by funding improvements and services that enhance the overall vitality of a business district. Success is measured by higher occupancies, sales, and property values.

II. DEVELOPMENT PLAN

This shall be the Business Improvement District Operating Plan for the Neenah Central City Business Improvement District, for the year 2025.

A. Plan Objectives

The BID seeks to protect public and private investments in Downtown Neenah, and to attract new investment to the District. The BID exists to promote the orderly development and physical maintenance of the District, including implementation of the Downtown element of Neenah's 2040 Comprehensive Plan, and to develop, redevelop, maintain, operate and promote the District efficiently and effectively. The BID shall work to preserve and improve economic, cultural, and social conditions within the District by facilitating partnerships of people and organizations to achieve mutual goals. The BID provides the necessary funding to plan, evaluate, facilitate and implement District development projects, planning activities, services and promotional activities that will help to acquire and grow sustainable consumer markets that Downtown Neenah can attract and serve, thus strengthening its competitiveness in the regional marketplace.

B. Plan of Action For 2025

The BID shall carry out its objectives by renewing the contract with FNI to carry out the administrative and management of the Plan of Action. It will be the task and responsibility of the BID Board and its standing committees to define and direct the implementation of the Plan of Action. The 2025 Plan of Action of the BID Board, as established by its four standing committees, is identified in the attached Appendix G.

C. Benefits

Funds collected by the BID under this plan will be spent for the benefit of the District.

Activities will:

1. Help District property owners secure and retain quality tenants.
2. Assist property owners and prospective tenants with governmental processes.
3. Assist property owners in retaining existing tenants by providing programs and services to troubleshoot, problem solve, and educate.
4. Assist property owners in recruiting new businesses to the District by using various proactive methods such as:
 - Track market trends, strengths, and weaknesses in order to target those new business sectors that should be recruited in the District.
 - Implement a marketing strategy and material to assist in attracting new businesses.
 - Continue to refine a database that tracks all property available within the BID. Use the database for informing potential new business of these locations.
5. Offer information and referral for financial assistance in developing and improving property.
6. Assist property owners in promoting not only their property, but also the District as a whole.
7. Address parking issues and concerns by working with City officials and recommending improvements to the Downtown Parking System.
8. Address safety issues through cooperative work with business owners and City officials in order to develop new programs aimed at keeping the BID safe for customers, owners, pedestrians, and residents.

Help increase the value of property in the District by:

1. Improving the image of the District.
 - Continue to implement and update the marketing and branding study to attract new customers, businesses, and pedestrian traffic to the area.
 - Continue to educate business and property owners, Downtown employees, and customers on parking availability, rules, and regulations.
2. Encouraging property owners and tenants to make improvements and enhancements to buildings in the District.
 - Continue to support the City's efforts at securing funding for continuation of the façade grant program.
 - Encourage and promote any new building improvements through the use of marketing campaigns, newsletters and media.
3. Expanding promotional and retail events that increase pedestrian traffic in the District.
 - Promote events such as Farmers Market, the Christmas Event, Ultimate Ladies Day, Shattuck Park Summer Concert Series, etc.
 - Work cooperatively with event organizers to develop new events and grow existing events that create public awareness of what businesses are located within the BID and encourage people to come to the District.

Help tenants and existing businesses in the District become stronger by:

1. Developing vacant property and land.
2. Working with business owners in finding and obtaining tenants/owners to purchase/lease available space.
3. Assisting in marketing the BID to the general public and to private developers.
4. Working with area businesses and City officials to develop solutions for undesirable property.
5. Monitoring the enforcement of codes on properties that are neglected due to absentee owners.

D. BID Organization and Operating Board

The Mayor of the City of Neenah, as outlined below, shall appoint the BID Board ("Board"), with input from the current BID Board membership, Future Neenah, Inc., City Officials and the property/business owners in the District. Appointments to the Board shall be made before the commencement of the Plan Year for which the Operating Plan was adopted.

This Board's primary responsibility shall be to implement the current year's Operating Plan, to contract for the carrying out of the Operating Plan, contracting for preparation of an annual report and audit or review on the District, annually considering and making changes to the Operating Plan and submitting the Operating Plan for the following Plan Year to the Common Council of the City of Neenah for approval. These responsibilities may require the Board to negotiate with providers of service and materials to carry out the Plan; to enter into various contracts; to monitor development activity; and, to ensure District compliance with provisions of applicable statutes and regulations.

The BID Board shall be structured as follows:

1. Board size—11
2. Composition – The Board shall be made up of representatives from the following groups/interests:
 - Six (6) owners of property within the District.
 - One (1) representative from each of the following three (3) downtown business sectors:
 - Service/retail
 - Hospitality
 - Office
 - One (1) community representative with no direct property ownership or business interests within the District. This appointee shall be a City of Neenah resident.
 - One (1) representative of the City of Neenah administration, appointed by the Common Council.

Board appointments are made by the Mayor and confirmed by the Common Council. Any Board member who no longer meets the eligibility requirements associated with his/her particular appointment category (i.e. sale of property, employment change, etc.) shall be replaced. The Board shall recommend a replacement appointee to the Mayor, who will present a nominee for Council confirmation within 30 days.

3. Term — Appointments to the Board shall be for a period of three (3) years, on staggered terms, each ending on December 31 of the year of expiration except that the City of Neenah administration representative shall be appointed for a one year term at the annual April organizational meeting of the Common Council. The Board may remove by majority vote, any BID Board member who is absent from more than 3 meetings, without valid cause, and may recommend a replacement appointee to the Mayor, who will present a nominee for Council confirmation within 30 days.
4. Compensation —None.
5. Meetings — All meetings of the Board shall be conducted in strict adherence to the Wisconsin Open Meeting Law, Chapter 426, Laws of 1975. Minutes will be recorded and submitted to the City and the Board. The Board shall adopt Roberts Rules of Order to govern the conduct of its meetings, and shall meet regularly, at least annually.
6. Recordkeeping — Files and records of the Board’s affairs shall be kept pursuant to public record requirements.
7. Staffing — The Board will contract for services pursuant to this Plan and subsequent modifications thereof. Unless requested otherwise by the Board, any staff members or employees of contractors may attend all meetings of the Board, but will not have voting authority.
8. Officers — The Board shall appoint a Chairman, Vice-Chairman, Treasurer and Secretary, any two of the four of which shall have the authority to execute documents on behalf of the full Board, for the purposes authorized by the full Board, including the authorization for the writing of checks.
9. For purposes of this section “person” means an individual owner of a parcel, or a representative of an entity owner of such parcel. No one individual, and no more than one representative of any entity, may hold more than one Board position. If, during the course of a term, a Board member’s situation changes, so that they no longer fit the definition for that seat, such as by selling their parcel, they shall resign within 10 days of selling their parcel.
10. Future Neenah, Inc. shall have a representative on the BID Board. Depending on that representative’s status, they may or may not be a voting member per the provisions of Section D. 2. above.

E. Annual Review

This Operating Plan, when adopted, shall be the governing plan for the Plan Year. Approval by the City's Common Council of such Plan shall be conclusive evidence of compliance of such Plan with the BID Law, Section 66.1109 (3) (b).

The BID Law allows the BID to annually present amendments to its Plan. The following process for approval of the amended Plan will be followed.

1. The proposed Operating Plan for the following Plan Year will be drafted by FNI as the administrative arm of the BID with input from the BID and FNI Boards as well as the City, then submitted to the BID Board and the FNI Board for review and input.
2. The Plan may be re-drafted and submitted to the BID Board for approval based on comments by the BID and FNI Boards.
3. The BID Board will review the proposed BID Plan and make a recommendation to the Common Council.
4. The Common Council will act on the proposed BID Operating Plan for the following Plan Year.
5. Mayoral appointment and Council confirmation of new members to the BID Board will be made 30 days prior to the expiration of outgoing Board members terms. It is anticipated that the BID Board will continue to revise and develop the master Operating Plan for later Plan Years, in response to changing development needs and opportunities in the District, within the purpose and objectives defined herein. Included in these changes for later Plan Years will be changes in the BID budget and assessments.

F. Relationship to Plans for the Orderly Development of the City

Under Wisconsin Statutes Section 66.1109 (1)(f)(4), this Operating Plan is required to specify how the creation of a Business Improvement District promotes the orderly development of the City. The District will enhance the cleanliness, safety, development, and marketability of the Downtown, consequently, encouraging commerce in the City. Further, increased business activity in the City will increase sales tax revenues and property tax base. Orderly development of the City is consistent with the City of Neenah's 2040 Comprehensive Plan, 2022 Neenah Next Downtown Plan, the Waterfront Design and Development Master Plan, the 2008 Glatfelter Mill Redevelopment Master Plan, and will promote the orderly development of the City in general and the Downtown in particular.

G. Powers

The BID, and the Board managing the BID, shall have all the powers authorized by law, and by this Plan, and shall have all powers necessary or convenient to implement the Operating Plan, including, but not limited to, the following powers:

1. To manage the affairs of the District.
2. To promote new investment and appreciation in value of existing investments in the District.
3. To contract on behalf of the BID with Future Neenah Incorporated to implement the Operational Plan.
4. To develop, advertise and promote the existing and potential benefits of the District.
5. To acquire, improve, lease and sell properties within the District, and otherwise deal in real estate.
6. To undertake on its own account, public improvements and/or to assist in development, underwriting or guaranteeing public improvements within the District.
7. To apply for, accept, and use grants and gifts for the benefit of the District. This will be accomplished by utilizing FNI's 501 (c) 3 not-for-profit status.
8. To elect officers, hire employees and contract out work as necessary to achieve its goals.
9. To insure the security of the District.
10. To elect Officers to assist in carrying out the day-to-day work authorized by the BID Board, including authorizing the payment of invoices, bills, claims and contracts on behalf of the Board, and to adopt By-Laws governing the conduct of the BID Board, its Officers and the day-to-day operation of the BID Board and Board meetings.

H. Budget

All of the estimated expenditures of the BID are shown on Appendix A, the Budget. All of the expected expenditures will be financed by the collection of BID assessments and with other revenues generated by City participation, gifts, donations, in-kind services, grant applications, etc.

The BID will continue to contract with FNI for staff/administrative/management/implementation services. Funds collected through BID assessments shall be used to pay for this contract in order to implement a full-fledged, successful and sustainable downtown management program. The BID Board and FNI will cooperatively and jointly raise additional funds through public and private sources to cover the remaining funds needed for any other projects not identified herein.

Except as identified herein, all expenditures will be incurred during the Plan Year. Any funds remaining on any line item above may be moved to another budget line item, as determined by the BID Board. Any unused funds remaining at the end of the year shall be deposited into contingency funds or designated for specific uses in the following Plan Year. If any additional funds are received by the BID, whether from gifts, grants, government programs, or other sources, they shall be expended for the purposes identified herein, and in the manner required by the source of such funds, or, if the funds have no restrictions, in the manner determined by the BID Board and in keeping with the objectives of the BID Operating Plan. All physical improvements made with these funds shall be made in the District. The location of other expenditures shall be as determined by the BID Board, but for the benefit of the District.

In 2007, the BID Board created a Capital Reserve Account. Each year, the Board may approve a specific amount of the District's assessment or reserve to be set-aside and deposited in the Account. The Account is for long term capital needs or projects that may require extraordinary funding during a budget year. Also included are segregated funds for snow emergency and sign/public art savings.

III. DISTRICT BOUNDARIES

The District is defined by the current configuration of those tax key parcels, listed in Appendix B, attached hereto and incorporated herein by this reference, reflecting the parcels as they preexisted and/or existed in the City of Neenah's Assessor's records as of November 1, 2024.

The District is generally bounded on the North by the Southern Water Canal, on the East by Oak and Walnut Streets, on the West by Millview Drive and Main Street, and extending South along Commercial Street to Jackson Street. Properties zoned for commercial use by the City of Neenah on both sides of boundary streets are included in the District. The District includes 81 taxable parcels subject to BID assessment. Notwithstanding the above, parcels of property that are not subject to general real estate taxes, and real properties used exclusively for residential purposes shall be excluded from the District by definition, even though they lie within the boundaries shown on Appendix B. Land parcels exempt from general real estate taxes, but which have taxable real estate improvements upon them, may have those improvements assessed.

IV. FINANCING METHOD

The proposed expenditures outlined in the Appendix A, Budget, will be financed with funds collected from the BID assessment. Monies collected from the BID assessment will also be used to contract for services from FNI in accordance with the Contract for Services between the BID and FNI.

V. METHOD OF ASSESSMENT

A. Parcels Assessed

All taxable property used for commercial purposes will be assessed. Properties used exclusively for residential purposes will not be assessed as required by the BID Law. Mixed-use properties containing some residential use will be fully assessed by the District. All real property used exclusively or in part for manufacturing will be assessed at this time. Property exempt from paying real estate taxes or owned by government agencies will not be assessed, as required by BID law.

B. Levy of Assessment

Special assessments under this Operating Plan are hereby levied, through the adoption of this Operating Plan by the City of Neenah against each taxable property within the District, in the amount shown on the assessment schedule, which is attached as Appendix C.

The assessments shown in Appendix C were calculated at the rate of \$2.95 per \$1000 of assessed value, with no parcel assessed more than \$7000.00 and no parcel assessed less than \$750.00. Property values used to calculate the BID assessment represent the assessed value of real property, as certified by the City of Neenah Assessor, as of January 1, 2024.

The principal behind the assessment methodology is that each non-exempt parcel's owner should pay for District development in proportion to the benefits derived. Obviously, not every parcel in the District will benefit equally, nor should each parcel, regardless of size or value, contribute in exact ratio of property value. It is assumed that a minimum and maximum benefit can be achieved for each parcel, thus minimum and maximum BID assessments have been established. The Operating Plan projects that in the future, the annual maximum assessment per tax parcel, if increased, will not be adjusted by more than the prevailing Consumer Price Index for that given period.

C. Schedule of Assessments

Appendix C provides a Schedule of Assessments of all non-exempt and non-taxable parcels within the BID, based on the formula described above.

D. Assessment Collection and Dispersal

The City of Neenah will make available a list of all of the non-exempt parcels assessed amounts which can be paid early, prior to being placed on the tax bill. Any assessments that remain unpaid shall be included as special assessments levied herein as a separate line item on the real estate tax bill for each parcel. The City shall collect such assessment with the taxes as a special assessment and in the same manner as such taxes, and shall turn over all funds so collected to the BID Board for distribution in accordance with the BID Plan.

All BID assessments shall be shown on the real estate tax bill as due and owing in full with the first installment of taxes (January 31), and shall carry the same penalties and interest if not so paid.

The City shall hold funds collected for BID assessments in a segregated account. Any BID assessments collected by the City before or after the Plan Year for which the assessments were made are to be used by the BID Board in the manner as if received during the applicable Plan Year. This provision is intended to govern BID assessments prepaid by December prior to the applicable Plan Year, and/or delinquent and late payments made after the Plan Year.

The BID Board shall prepare and make available to the public and City Council annual reports (app F) describing the current status of the BID, including expenditures and revenues (app A), at the time it submits its amended Plan to the City for the following year. Following the end of the fiscal year, an independent certified audit or review as specified by WI State Statute 66.1102 Sub. (3) (c) shall be obtained by the Board, and will be paid out of the BID Budget.

Disbursement of BID funds shall be made in accordance with the approved BID Operating Plan and Budget. Disbursements for contracted services, such as those provided by Future Neenah, Incorporated, shall be made on a reimbursement basis. Invoices and documentation of services performed shall be submitted to the BID Board for approval of payment or reimbursement.

The presentation of the proposed Plan to the City shall be deemed a standing order of the Board under 66.1109 (4) Wis. Stats. to disburse the BID assessments in the manner provided herein. This section shall be sufficient instruction to the City to disburse the BID assessment, without necessity of an additional disbursement agreement, disbursement method, or accounting method. Other than as specified herein, the disbursement procedures shall follow standard City disbursement policy.

E. Annual Report

The Board will prepare an annual report (app F) as required by sec 66.1109(3)(c) of the WI Statutes. The report will include the required audit or review. The BID will be solely responsible for payment of any funds specified for the BID Audit or Review and related to BID activities for Audit or Review.

VI. CITY ROLE IN DISTRICT OPERATIONS

The City of Neenah is committed to helping owners and occupants in the District promote the objectives outlined in this Operating Plan, while maintaining autonomy in the preparation and adoption of its annual budget. Historically, the City has made significant annual investments in the Central Business District for maintenance, upkeep, and infrastructure. The City will continue providing quality services, capital improvements, funds for maintenance, facade renovation, enhancement of the waterfront, and staff support for economic development. Details are provided in appendix L. In furtherance of its continued commitment, the City shall:

1. Assist with implementation and refinement of the Cooperation Agreement.
2. Encourage the County, State, and Federal Governments to support activities of the District.
3. Actively monitor and when appropriate, apply for outside funds, which could be used in support of the District.
4. Collect assessments and maintain a segregated account.
5. Provide disbursement of BID Funds to service providers in accordance with the BID Operating Plan and Budget.
6. Contract with a firm to conduct the Audit or Review.
7. Provide a cost estimate for said audit no later than October 1 for the following year.
8. Provide a separate monthly financial statement to the BID Board.
9. Review annual audits or reviews as required per 66.1109 (3) of the BID Law.
10. Provide to the BID Board, through the Assessor's Office, no later than November 15th each Plan Year, the official City records on assessed value for each tax key number within the District, as of that date in each Plan Year, for the purposes of calculating the BID assessment.
11. Adopt this Plan in the manner required by the BID Law.
12. Appoint and confirm new BID Board members as required herein.

VII. REQUIRED STATEMENTS

The Business Improvement District Law requires the Plan to include several specific statements.

66.1109 (1) (f) (1m): The District will contain property used exclusively for manufacturing purpose, as well as properties used in part for manufacturing. These properties will be assessed according to the formula contained herein because it is assumed that they will benefit from development in the District.

66.1109 (5) (a): Property known to be used exclusively for residential purposes will not be assessed under the initial and future years Operating Plan.

66.1109 (1) (f) 5: A legal opinion from Neenah City Attorney, indicating that the Operating Plan complies with all applicable provisions of Section 66.1109(1)(f)(1-4), is attached as Appendix D.

VIII. RELATIONSHIP

A. Future Neenah, Incorporated

The BID shall be a separate entity from Future Neenah Incorporated (FNI), notwithstanding the fact that officers and directors may be

in part shared. FNI shall remain a private not-for-profit organization. Any contracting with FNI to provide services to BID shall be exempt from the requirements of 62.15, Stats, because such contracts shall not be for the construction of improvements or provision of materials. If the BID does contract for the construction of improvements or provisions of material, it shall follow the requirements of such statutes to the extent applicable to assure open, competitive procurement of contracts and purchases. Further, the annual accounting required under section 66.1109 (3)(c), Stats, shall be deemed to fulfill the requirements under 62.15 (14) Stats. Ownership of assets of Future Neenah, Incorporated shall remain solely with Future Neenah, Incorporated.

B. Binding Clause

The adoption of this Operating Plan is subject to the BID Board renewal of the contract for services with Future Neenah, Incorporated to carry out this Operating Plan; and if said contract is not renewed, then this Plan shall be null and void.

IX. SEVERABILITY AND EXPANSION

The Business Improvement District has been created under authority of Section 66.1109 of the Statutes of the State of Wisconsin.

Should any court find any portion of the BID Law or this Plan invalid or unconstitutional, said decision will not invalidate or terminate the Business Improvement District, and this Operating Plan will be amended to conform to the law without need of re-establishment.

Should any Legislature amend the statute to narrow or broaden the purposes of a Business Improvement District so as to, among other things, exclude or include as assessable properties a certain class or classes of properties, then this BID Plan may be amended by the Common Council of the City of Neenah as part of, and when it conducts its annual budget approval, and without necessity to undertake any other act.

All of the above is specifically authorized under Section 66.1109 (3) (b) of the BID Law.

If it is determined by a court or administrative body that a parcel(s) of property not subject to general real estate taxes may not be included within the District, then such parcel(s) shall be excluded from the definition of the District.

All appendices are hereby incorporated by reference.

A. Measures of Success

The success of the BID is ultimately determined by the level of satisfaction of those who create it and who control the life of the BID. This measure of success is anecdotal and is indicated by efforts or lack thereof to dissolve the BID.

Other anecdotal information useful in understanding the success of the BID would measure the level of customer satisfaction with the goods and services provided in Downtown Neenah. This information can be attained through various surveys and questionnaires.

Efforts to track sales are burdensome because independent retail and hospitality providers are often unwilling to provide such information.

In addition to the anecdotal evidence suggested above, the following measures will be established and evaluated as quantifiable measures of success:

1. Vision 2040

The downtown element of the City of Neenah's 2040 Comprehensive Plan contains action steps for both public and private sectors. Many of these actions are identified in this Operating Plan. The accomplishment of these objectives shall indicate one measure of success for the BID.

In addition to the City of Neenah’s Comprehensive Plan, other planning tools offer benchmarks of success. The achievement of goals from the 2022 Neenah Next Downtown Plan, the 2013 Downtown Market and Branding Analysis, the Waterfront Master Plan, the 2008 Glatfelter Mill Redevelopment Master Plan, the 2023 Arrowhead District Plan and the 2014 Parking Study could serve a function in the evaluation of the BID implementation plan. The BID partnered with community development toward the development of a Downtown plan in 2022.

2. Commercial Facilitation

One measure that can easily be quantified is the number of businesses, both existing and new, that receive help, either financial or advocacy services, by the BID. (See Appendix F, 2024 Annual Report for commercial facilitation success in the past year.)

3. Commercial Valuations

One measure of success is related to the growth in value of private property in Downtown Neenah. Quantifiable valuation measures are calculated annually to measure success over time. (See Appendix C)

4. Occupancy Rates and Business Inventory

In addition to City of Neenah statistics, private sources offer insight as to the success of the BID. For these measures, 2002 data will serve as baseline.

APPENDIX A

CENTRAL CITY MANAGEMENT BUSINESS IMPROVEMENT DISTRICT PROPOSED 2025 BUDGET

	CENTRAL CITY BUSINESS IMPROVEMENT DISTRICT			
2025 Budget Worksheet				
	ESTIMATED			
	YTD Total			
	2024	2024	2025	
		BUDGET	BUDGET	
Beginning Balance	\$ 20,821.00	\$14,733.00	\$23,360.00	
INCOME				
BID assessment	\$ 160,108.00	\$160,108.00	\$160,334.00	
Total Income	\$ 180,929.00	\$174,841.00	\$183,694.00	
CENTRALIZED MANAGEMENT	69,451.00	69,386.00	70,241.00	
PUBLIC RELATIONS	30,145.00	34,155.00	32,925.00	
RETENTION and RECRUITMENT	21,138.00	30,125.00	31,250.00	
MAINTENANCE	36,835.00	41,175.00	49,278.00	
Total Expenses	\$ 157,569.00	\$ 174,841.00	\$ 183,694.00	
Remaining Funds Available	\$ 23,360.00	\$ -	\$ -	
CENTRALIZED MANAGEMENT				
Auto Allowance	75.00	75.00	100.00	
Postage	55.00	55.00	60.00	
Conferences and Meetings	510.00	400.00	810.00	
Auditing	3,200.00	3,200.00	3,450.00	
Banking Fees	96.00	96.00	96.00	
Professional	65,000.00	65,000.00	65,200.00	
Office Supplies	515.00	560.00	525.00	
Total - Centralized Management	69,451.00	69,386.00	70,241.00	
PUBLIC RELATIONS				
Outside Printing	1,100.00	3,210.00	1150	
Advertising & Publications	4,650.00	4,000.00	6000	
Promotional Activites and Events	7,950.00	9,220.00	8500	
Outside Services	335.00	750.00	1150	
Gift Certificates	15,875.00	16,750.00	15900	
Brand Implementation	235.00	225.00	225	
Total Public Relations	\$ 30,145.00	\$ 34,155.00	\$32,925.00	

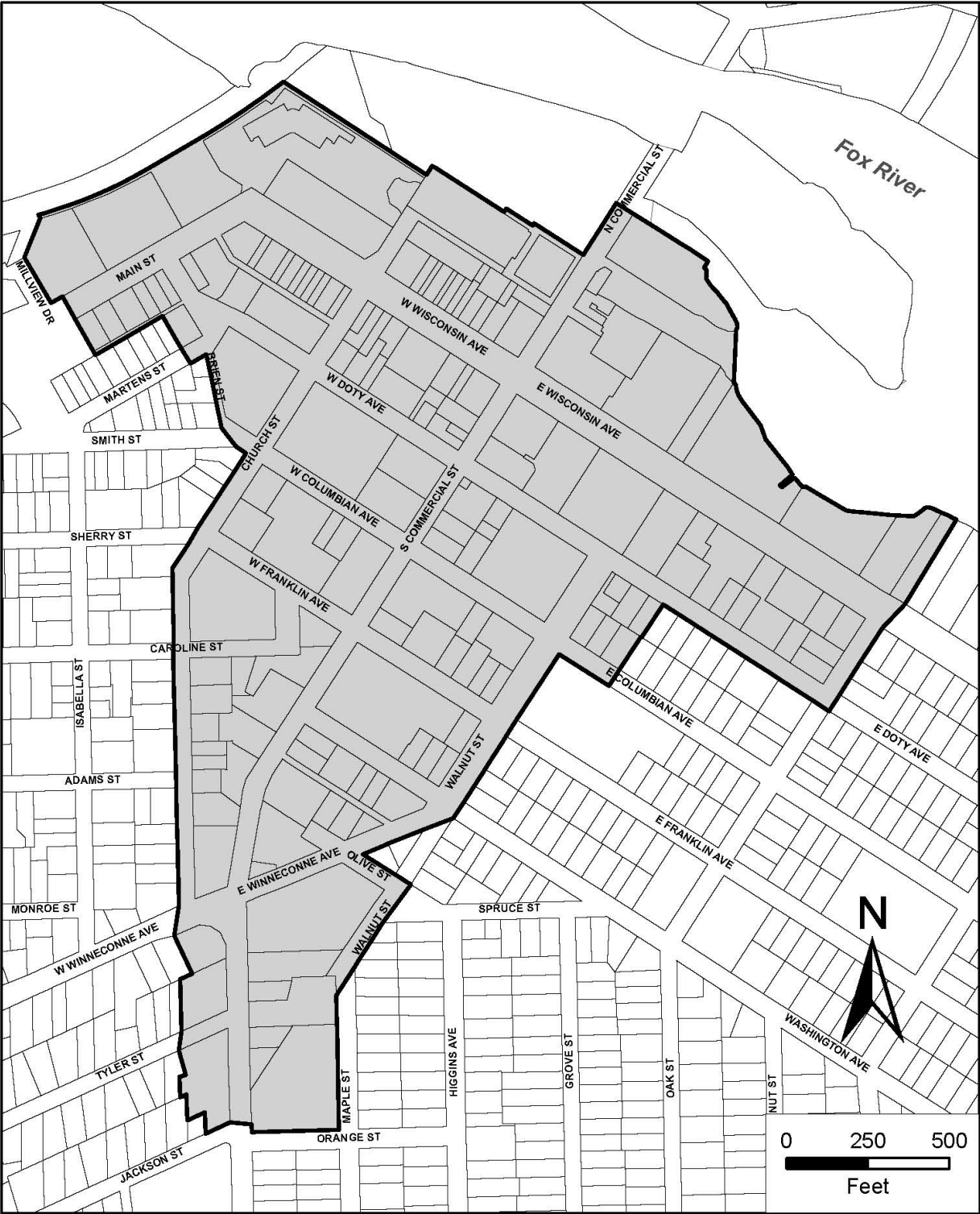
APPENDIX A

CENTRAL CITY MANAGEMENT BUSINESS IMPROVEMENT DISTRICT PROPOSED 2025 BUDGET

RETENTION and RECRUITMENT				
Misc. Expenditures	-		\$ 500.00	\$ 4,000.00
Awning / Sign / Sandw Bd Grant	4,256.00		6125	4750
Recruitment Tools	1,000.00		1500	1250
Retention Grant Program	15,882.00		20000	17250
Placemaking Grant Program	-		2000	4000
Total Retention and Recruitment	\$ 21,138.00		\$ 30,125.00	\$ 31,250.00
MAINTENANCE				
Banners	4,100.00		4100	3750
Snow Removal	2,175.00		2830	5500
Recycling	11,275.00		10605	11500
Tree Lights & Holiday Décor	550.00		4250	3500
All Other Supplies	690.00		1200	750
Storage Rental	1,520.00		1440	1580
Flower	14,725.00		14250	18660
Fixtures & Facilities	1,800.00		2500	4038
Total Maintenance Task Force	\$ 36,835.00		\$ 41,175.00	\$49,278.00
Total Expenses	\$ 157,569.00		\$ 174,841.00	\$ 183,694.00
Capital Reserve Fund	23,062.00		\$ 23,062.00	\$ 23,062.00
Interest Earnings	200.00		85.00	150.00
Savings - Signage	11,376.00		13,004.00	11,376.00
Maintenance Savings *	3,200.00		3,200.00	3,200.00
Gift Certificate Revenue	33,500.00		33,500.00	33,500.00
Reserve Fund Balance	\$ 71,338.00		\$ 72,851.00	\$ 71,288.00

*Snow back up fund from sale of John Deere.

APPENDIX B
MAP OF DISTRICT BOUNDARIES
CENTRAL CITY BUSINESS IMPROVEMENT DISTRICT



APPENDIX C SCHEDULE OF ASSESSMENTS

Tax Key No.	Address	Owner	Type	Asm. Value	B.ID. Tax Amount
02-0066-00-00	533 S. COMMERCIAL ST	GALLOWAY COMPANY	C	305,000	899.75
02-0087-00-00	521 S. COMMERCIAL ST	GB MINIMART, LLC	C	365,000	1,076.75
02-0090-00-00	501 S. COMMERCIAL ST	KT REAL ESTATE HOLDINGS, LLC	C	384,000	1,132.80
08-0016-01-00	500 S. COMMERCIAL ST	OAK STREET INVESTMENT GRADE NE	C	1,680,500	4,957.48
08-0019-00-00	512 S. COMMERCIAL ST	BRIGHT STAR PROPERTIES, LLC	C	174,500	750.00
08-0022-00-00	526 S. COMMERCIAL ST	COMMUNITY CR UNION WINNEBAGO	C	600,000	1,770.00
08-0027-00-00	600 S. COMMERCIAL ST	COMMERCIAL STREET PROPERTY, LL	C	1,288,500	3,801.08
10-0033-00-00	251 E. WISCONSIN AVE	16TH STREET HOLDINGS, LLC	C	280,000	826.00
10-0034-00-00	247 E. WISCONSIN AVE	NEENAH DOWNTOWN REDEVELOPMENT	C	81,500	750.00
10-0035-00-00	241 E. WISCONSIN AVE	KANE LODGE #61	X		
10-0036-00-00	231 E. WISCONSIN AVE	CITY OF NEENAH	X		
10-0037-00-00	219 E. WISCONSIN AVE	NICOLET NATIONAL BANK	C	651,000	1,920.45
10-0039-00-00	211 E. WISCONSIN AVE	MIX RESTAURANT, LLC	C	242,000	750.00
10-0040-00-00	205 E. WISCONSIN AVE	WPA NEENAH SPE, LLC	C	206,000	750.00
10-0054-00-00	244 E. DOTY AVE	NEENAH DOWNTOWN REDEVELOPMENT	C	51,000	750.00
10-0058-00-00	123 E. WISCONSIN AVE	WPA NEENAH SPE, LLC	C	7,819,000	7,000.00
10-0065-00-00	111 E. WISCONSIN AVE	INVESTMENT CREATIONS, LLC	C	1,015,000	2,994.25
10-0067-00-00	101 E. WISCONSIN AVE	INVESTMENT CREATIONS, LLC	C	215,000	750.00
10-0069-00-00	116 S. COMMERCIAL ST	INVESTMENT CREATIONS, LLC	C	947,000	2,793.65
10-0076-00-00	100 W. WISCONSIN AVE	ASSOCIATED BANK NA, INC	C	2,300,000	6,785.00
10-0076-01-00	106 W. WISCONSIN AVE	INVESTMENT CREATIONS, LLC	C	210,000	750.00
10-0079-00-00	108 W. WISCONSIN AVE	MIX RESTAURANT, LLC	C	340,000	1,003.00
10-0081-00-00	110 W. WISCONSIN AVE	OLD NEENAH, LLC	C	436,500	1,287.68
10-0084-00-00	124 W. WISCONSIN AVE	NEENAH MARKETPLACE, LLC	C	780,000	2,301.00
10-0084-04-00	116 W. WISCONSIN AVE	HISTORIC NEENAH PROPERTIES, LL	C	405,000	1,194.75
10-0087-00-00	126 W. WISCONSIN AVE	HISTORIC NEENAH PROPERTIES, LL	C	575,500	1,697.73
10-0089-00-00	130 W. WISCONSIN AVE	INVESTMENT CREATIONS, LLC	C	285,000	840.75
10-0090-00-00	132 W. WISCONSIN AVE	BLACK & TAN HOLDINGS, LLC	C	367,500	1,084.13
10-0090-01-00	134 W. WISCONSIN AVE	GREENERICHTER, LLC	C	562,000	1,657.90
10-0092-00-00	120 S. CHURCH ST	CITY OF NEENAH	X		
10-0094-00-00	129 W. DOTY AVE	CITY OF NEENAH	X		
10-0095-00-00	127 W. DOTY AVE	CITY OF NEENAH	X		
10-0096-00-00	119 W. DOTY AVE	CITY OF NEENAH	X		
10-0098-00-00	117 W. DOTY AVE	WISCONSIN TELEPHONE	X		
10-0100-00-00	117 S. COMMERCIAL ST	WISCONSIN TELEPHONE	X		
10-0101-00-00	108 W. DOTY AVE	FIRST UNITED METHODIST CHURCH	X		
10-0102-00-00	200 S. CHURCH ST	FIRST PRESBYTERIAN CHURCH	X		
10-0105-00-00	109 W. COLUMBIAN AVE	BOYS BRIGADE ASSOC	X		
10-0107-00-00	211 WALNUT ST	CITY OF NEENAH	X		
10-0112-00-00	115 E. DOTY AVE	CITY OF NEENAH	X		
10-0113-00-00	109 E. DOTY AVE	FIRST NAT'L BANK NEENAH	C	269,000	793.55
10-0113-01-00	206 S. COMMERCIAL ST	INVESTMENT CREATIONS, LLC	C	130,000	750.00
10-0113-02-00	220 S. COMMERCIAL ST	JAZ OF THE FOX VALLEY, LLC	C	247,500	750.00
10-0113-03-00	210 S. COMMERCIAL ST	JAZ OF THE FOX VALLEY, LLC	C	152,500	750.00
10-0114-00-00	200 S. COMMERCIAL ST	CITY OF NEENAH	X		

APPENDIX C SCHEDULE OF ASSESSMENTS

Tax Key No.	Address	Owner	Type	Asm. Value	B.ID. Tax Amount
10-0117-00-00	112 E. COLUMBIAN AVE	CITY OF NEENAH	X		
10-0131-00-00	213 E. DOTY AVE	CITY OF NEENAH	X		
10-0132-00-00	207 E. DOTY AVE	CITY OF NEENAH	X		
10-0133-00-00	205 E. DOTY AVE	CITY OF NEENAH	X		
10-0134-00-00	216 WALNUT ST	CITY OF NEENAH	X		
10-0135-00-00	214 WALNUT ST	CITY OF NEENAH	X		
10-0136-00-00	206 E. COLUMBIAN AVE	CITY OF NEENAH	X		
10-0137-00-00	210 E. COLUMBIAN AVE	CITY OF NEENAH	X		
10-0340-00-00	125 N. COMMERCIAL ST	NEENAH DOWNTOWN REDEVELOPMENT	C	210,000	750.00
10-0343-00-00	N. COMMERCIAL ST	CITY OF NEENAH	X		
10-0346-01-00	2 NEENAH CTR	NEENAH DOWNTOWN REDEVELOPMENT	C	3,400,000	7,000.00
10-0350-00-00	3 NEENAH CTR	NEENAH DWNTWN RDV CORP-3 CNTR	C	3,700,000	7,000.00
10-0360-01-00	1 NEENAH CTR	NEENAH DWNTWN RDV CORP-1 CNTR	C	3,900,000	7,000.00
10-0360-02-00	200 E. WISCONSIN AVE	CITY OF NEENAH	X		
10-0363-00-00	210 E. WISCONSIN AVE	CITY OF NEENAH	X		
10-0364-00-00	240 E. WISCONSIN AVE	NEENAH-LIBRARY	X		
10-0365-00-00	250 E. WISCONSIN AVE	CITY OF NEENAH	X		
10-0366-00-00	E. WISCONSIN AVE	CITY OF NEENAH	X		
10-0378-00-00	135 N. CHURCH ST	CITY OF NEENAH	X		
10-0378-01-00	120 N. COMMERCIAL ST	ALTA RESOURCES CORP	C	15,644,500	7,000.00
10-0379-00-00	122 N. COMMERCIAL ST	CITY OF NEENAH	X		
10-0384-00-00	112 N. COMMERCIAL ST	ALTA REALTY, LLC	C	51,500	750.00
10-0390-00-00	101 W. WISCONSIN AVE	ALTA REALTY, LLC	C	578,500	1,706.58
10-0392-00-00	109 W. WISCONSIN AVE	KNOX HOLDINGS, LLC	C	594,500	1,753.78
10-0393-01-00	110 CANAL ST	CITY OF NEENAH	X		
10-0394-00-00	113 W. WISCONSIN AVE	DCF INVESTMENTS, LLC	C	399,500	1,178.53
10-0394-01-00	116 CANAL ST	CITY OF NEENAH	X		
10-0395-00-00	119 W. WISCONSIN AVE	RAMOS ENTERPRISES, LLC	C	464,500	1,370.28
10-0396-00-00	120 CANAL ST	CITY OF NEENAH	X		
10-0397-00-00	121 W. WISCONSIN AVE	WISC AVE PROPERTIES, LLC	C	311,000	917.45
10-0398-00-00	123 W. WISCONSIN AVE	WISC AVE PROPERTIES, LLC	C	300,500	886.48
10-0399-00-00	125 W. WISCONSIN AVE	IRA RESOURCES FBO ROBERT S WED	C	250,000	750.00
10-0400-00-00	127 W. WISCONSIN AVE	OLD NEENAH, LLC	C	178,500	750.00
10-0401-00-00	129 W. WISCONSIN AVE	INVESTMENT CREATIONS, LLC	C	340,500	1,004.48
10-0402-00-00	133 W. WISCONSIN AVE	AJP PROPERTIES, LLC	C	183,000	750.00
10-0403-00-00	135 W. WISCONSIN AVE	FUTURE NEENAH DEV CORP	X		
10-0404-00-00	145 W. WISCONSIN AVE	HISTORIC NEENAH PROPERTIES, LL	C	892,500	2,632.88
10-0416-00-00	109 N. CHURCH ST	CITY OF NEENAH	X		
10-0438-00-00	120 MAIN ST	NEENAH DOWNTOWN REDEVELOPMENT	C	13,500,000	7,000.00
10-0442-00-00	200 MAIN ST	WOLFGANG INVESTMENTS, LLC	C	237,000	750.00
10-0443-00-00	206 MAIN ST	STEVEN ERATO V	C	137,000	750.00
10-0444-00-00	208 MAIN ST	CITY OF NEENAH	X		
10-0445-00-00	210 MAIN ST	PAULA J. PITSCHE	C	222,500	750.00
10-0447-01-00	220 MAIN ST	CITY OF NEENAH	X		
10-0464-00-00	300 W. DOTY AVE	JAMES W. MARTIN	C	157,000	750.00

APPENDIX C

SCHEDULE OF ASSESSMENTS

[illegible]

APPENDIX D
Legal Opinion

(to be inserted upon completion by Neenah City Atty)



Dept. of Legal & Administrative Services
Office of the City Attorney
211 Walnut St. • P.O. Box 426 • Neenah WI 54957-0426
Phone 920-886-6106 • Fax: 920-886-6109
e-mail: DRashid@neenahwi.gov
DAVID C. RASHID
CITY ATTORNEY

APPENDIX D LEGAL OPINION

November 15, 2024

Mr. Alex Wenzel
President, Neenah Central City BID Board
c/o Department of Community Development & Assessment
211 Walnut Street
Neenah, WI 54956

RE: Neenah Central City Business Improvement District ~ Year Twenty-Four Operating Plan -- 2025

Dear Mr. Wenzel:

This letter is in response to a BID board request for a legal opinion as to the legal sufficiency and statutory compliance of the 2025 Operating Plan for the Neenah Central City Business Improvement District. I have reviewed the 2025 Operating Plan for said district as well as the appendices attached thereto in relation to their compliance with the provisions of Section 66.1109 (1) (f) 1 – 4, Wis. Stats. It is my opinion that the 2025 Operating Plan is in full compliance with all the provisions of Section 66.1109 (1) (f) 1 – 4, Wis. Stats. This opinion is provided in accordance with the requirements of Section 66.1109 (1) (f) 5, Wis. Stats.

Should you have any questions concerning this letter, or the matter in general, please don't hesitate to contact me at your convenience.

Cordially,

David C. Rashid
City Attorney

CC: Brad Schmidt, Dep. Director of Community Development (via e-mail)

APPENDIX E

Wisconsin State BID Statute

66.1109 Business improvement districts.

(1) In this section:

(a) "Board" means a business improvement district board appointed under sub. (3) (a).

(b) "Business improvement district" means an area within a municipality consisting of contiguous parcels and may include railroad rights-of-way, rivers, or highways continuously bounded by the parcels on at least one side, and shall include parcels that are contiguous to the district but that were not included in the original or amended boundaries of the district because the parcels were tax-exempt when the boundaries were determined and such parcels became taxable after the original or amended boundaries of the district were determined.

(c) "Chief executive officer" means a mayor, city manager, village president or town chairperson.

(d) "Local legislative body" means a common council, village board of trustees or town board of supervisors.

(e) "Municipality" means a city, village or town.

(f) "Operating plan" means a plan adopted or amended under this section for the development, redevelopment, maintenance, operation and promotion of a business improvement district, including all of the following:

1. The special assessment method applicable to the business improvement district.

1m. Whether real property used exclusively for manufacturing purposes will be specially assessed.

2. The kind, number and location of all proposed expenditures within the business improvement district.

3. A description of the methods of financing all estimated expenditures and the time when related costs will be incurred.

4. A description of how the creation of the business improvement district promotes the orderly development of the municipality, including its relationship to any municipal master plan.

5. A legal opinion that subds. 1. to 4. have been complied with.

(g) "Planning commission" means a plan commission under s. 62.23, or if none a board of public land commissioners, or if none a planning committee of the local legislative body.

(2) A municipality may create a business improvement district and adopt its operating plan if all of the following are met:

(a) An owner of real property used for commercial purposes and located in the proposed business improvement district designated under par. (b) has petitioned the municipality for creation of a business improvement district.

(b) The planning commission has designated a proposed business improvement district and adopted its proposed initial operating plan.

(c) At least 30 days before creation of the business improvement district and adoption of its initial operating plan by the municipality, the planning commission has held a public hearing on its proposed business improvement district and initial operating plan. Notice of the hearing shall be published as a class 2 notice under ch. 985. Before publication, a copy of the notice together with a copy of the proposed initial operating plan and a copy of a detail map showing the boundaries of the proposed business improvement district shall be sent by certified mail to all owners of real property within the proposed business improvement district. The notice shall state the boundaries of the proposed business improvement district and shall indicate that copies of the proposed initial operating plan are available from the planning commission on request.

(d) Within 30 days after the hearing under par. (c), the owners of property to be assessed under the proposed initial operating plan having a valuation equal to more than 40 percent of the valuation of all property to be assessed under the proposed initial operating plan, using the method of valuation specified in the proposed initial operating plan, or the owners of property to be assessed under the proposed initial operating plan having an assessed valuation equal to more than 40 percent of the assessed valuation of all property to be assessed under the proposed initial operating plan, have not filed a petition with the planning commission protesting the proposed business improvement district or its proposed initial operating plan.

(e) The local legislative body has voted to adopt the proposed initial operating plan for the municipality.

(2m) A municipality may annex territory to an existing business improvement district if all of the following are met:

(a) An owner of real property used for commercial purposes and located in the territory proposed to be annexed has petitioned the municipality for annexation.

(b) The planning commission has approved the annexation.

(c) At least 30 days before annexation of the territory, the planning commission has held a public hearing on the proposed annexation. Notice of the hearing shall be published as a class 2 notice under ch. 985. Before publication, a copy of the notice together with a copy of a detail map showing the boundaries of the territory proposed to be annexed to the business improvement district shall be sent by certified mail to all owners of real property within the territory proposed to be annexed. The notice shall state the boundaries of the territory proposed to be annexed.

(d) Within 30 days after the hearing under par. (c), the owners of property in the territory to be annexed that would be assessed under the operating plan having a valuation equal to more than 40 percent of the valuation of all property in the territory to be annexed that would be assessed under the operating plan, using the method of valuation specified in the operating plan, or the owners of property in the territory to be annexed that would be assessed under the operating plan having an assessed valuation equal to more than 40 percent of the assessed valuation of all property in the territory to be annexed that would be assessed under the operating plan, have not filed a petition with the planning commission protesting the annexation.

(3)

(a) The chief executive officer shall appoint members to a business improvement district board to implement the operating plan. Board members shall be confirmed by the local legislative body and shall serve staggered terms designated by the local legislative body. The board shall have at least 5 members. A majority of board members shall own or occupy real property in the business improvement district.

(b) The board shall annually consider and may make changes to the operating plan, which may include termination of the plan, for its business improvement district. The board shall then submit the operating plan to the local legislative body for its approval. If the local legislative body disapproves the operating plan, the board shall consider and may make changes to the operating plan and may continue to resubmit the operating plan until local legislative body approval is obtained. Any change to the special assessment method applicable to the business improvement district shall be approved by the local legislative body.

(c) The board shall prepare and make available to the public annual reports describing the current status of the business

improvement district, including expenditures and revenues.
The report shall include one of the following:

1. If the cash balance in the segregated account described under sub. (4) equaled or exceeded \$300,000 at any time during the period covered by the report, the municipality shall obtain an independent certified audit of the implementation of the operating plan.
 2. If the cash balance in the segregated account described under sub. (4) was less than \$300,000 at all times during the period covered by the report, the municipality shall obtain a reviewed financial statement for the most recently completed fiscal year. The statement shall be prepared in accordance with generally accepted accounting principles and include a review of the financial statement by an independent certified public accountant.
- (cg) For calendar years beginning after December 31, 2018, the dollar amount at which a municipality is required to obtain an independent certified audit under par. (c) 1. and the dollar amount at which a municipality is required to obtain a reviewed financial statement under par. (c) 2. shall be increased each year by a percentage equal to the percentage change between the U.S. consumer price index for all urban consumers, U.S. city average, for the month of August of the previous year and the U.S. consumer price index for all urban consumers, U.S. city average, for the month of August 2017, as determined by the federal department of labor. Each amount that is revised under this paragraph shall be rounded to the nearest multiple of \$10 if the revised amount is not a multiple of \$10 or, if the revised amount is a multiple of \$5, such an amount shall be increased to the next higher multiple of \$10.
- (cr) The municipality shall obtain an additional independent certified audit of the implementation of the operating plan upon termination of the business improvement district.
- (d) Either the board or the municipality, as specified in the operating plan as adopted, or amended and approved under this section, has all powers necessary or convenient to implement the operating plan, including the power to contract.
- (4) All special assessments received from a business improvement district and all other appropriations by the municipality or other moneys received for the benefit of the business improvement district shall be placed in a segregated account in the municipal treasury. No disbursements from the account may be made except to reimburse the municipality for appropriations other than special assessments, to pay the costs of audits and reviewed financial statements required under sub. (3) (c), or on order of the board for the purpose of implementing the operating plan. On termination of the business improvement district by the municipality, all moneys collected by special assessment remaining in the account shall be disbursed to the owners of specially assessed property in the business improvement district, in the same proportion as the last collected special assessment.
- (4g) A municipality may convert a business improvement district under this section into a neighborhood improvement district under s. 66.1110 if an owner of real property that is subject to general real estate taxes, that is used exclusively for residential purposes, and that is located in the business improvement district petitions the municipality for the conversion. If the municipality approves the petition, the board shall consider and may make changes to the operating plan under s. 66.1110 (4) (b).
- (4m) A municipality shall terminate a business improvement district if the owners of property assessed under the operating plan having a valuation equal to more than 50 percent of the valuation of all property assessed under the operating plan, using the method of valuation specified in the operating plan, or the owners of property assessed under the

operating plan having an assessed valuation equal to more than 50 percent of the assessed valuation of all property assessed under the operating plan, file a petition with the planning commission requesting termination of the business improvement district, subject to all of the following conditions:

- (a) A petition may not be filed under this subsection earlier than one year after the date the municipality first adopts the operating plan for the business improvement district.
 - (b) On and after the date a petition is filed under this subsection, neither the board nor the municipality may enter into any new obligations by contract or otherwise to implement the operating plan until the expiration of 30 days after the date of hearing under par. (c) and unless the business improvement district is not terminated under par. (e).
 - (c) Within 30 days after the filing of a petition under this subsection, the planning commission shall hold a public hearing on the proposed termination. Notice of the hearing shall be published as a class 2 notice under ch. 985. Before publication, a copy of the notice together with a copy of the operating plan and a copy of a detail map showing the boundaries of the business improvement district shall be sent by certified mail to all owners of real property within the business improvement district. The notice shall state the boundaries of the business improvement district and shall indicate that copies of the operating plan are available from the planning commission on request.
 - (d) Within 30 days after the date of hearing under par. (c), every owner of property assessed under the operating plan may send written notice to the planning commission indicating, if the owner signed a petition under this subsection, that the owner retracts the owner's request to terminate the business improvement district, or, if the owner did not sign the petition, that the owner requests termination of the business improvement district.
 - (e) If after the expiration of 30 days after the date of hearing under par. (c), by petition under this subsection or subsequent notification under par. (d), and after subtracting any retractions under par. (d), the owners of property assessed under the operating plan having a valuation equal to more than 50 percent of the valuation of all property assessed under the operating plan, using the method of valuation specified in the operating plan, or the owners of property assessed under the operating plan having an assessed valuation equal to more than 50 percent of the assessed valuation of all property assessed under the operating plan, have requested the termination of the business improvement district, the municipality shall terminate the business improvement district on the date that the obligation with the latest completion date entered into to implement the operating plan expires.
- (5)
- (a) Real property used exclusively for residential purposes and real property that is exempted from general property taxes under s. 70.11 may not be specially assessed for purposes of this section.
 - (b) A municipality may terminate a business improvement district at any time.
 - (c) This section does not limit the power of a municipality under other law to regulate the use of or specially assess real property.
 - (d) If real property that is specially assessed as authorized under this section is of mixed use such that part of the real property is exempted from general property taxes under s. 70.11 or is residential, or both, and part of the real property is taxable, the municipality may specially assess as authorized under this section only the percentage of the real property that is not tax-exempt or residential. This paragraph applies only to a 1st class city.

APPENDIX F

2024 ANNUAL REPORT

The Neenah Central City Business Improvement District (BID) has successfully completed 23 full years of operation. We are pleased to report that as we review the accomplishments of this past year, many challenges and opportunities were addressed, and new partnerships were formed. Significant progress was made toward attaining the four goals and objectives of the BID, while also ensuring the long-term sustainability of the Neenah City Central Business Improvement District.

Served the Downtown as the central administrative hub:

- Continued implementation of a multi-party Cooperative Agreement between the BID, FNI and the City of Neenah to address volunteer and staffing solutions for maintenance and programming in the district. (Next meeting '25.) Most recent partner meeting was held Oct 17, 2023.
- Hosted BID annual meeting with a walk-in format including info sharing and continental breakfast at Future Neenah office – Spring 2024.
- Staff attended the Fox Cities Convention and Visitors Bureau Annual Meeting and the WDAC annual conference in Wausau in May.
- Worked cooperatively and met with BID representatives from surrounding communities.
- Continued investment in the Downtown community of over \$160,108.
- Future Neenah awarded Grainworks the 2023 Downtown Business of the Year, The City of Neenah the 2023 Civic Partner Award, and Plexus the Champion Award.
- Conducted a review of the BID's 2023 financials.
- Continued distribution of "Neenah To Know" email blasts to district businesses.
- Future Neenah carried on its 41-year history of supporting the Downtown and BID through administrative support.

Sustained the competitiveness of Downtown through an ongoing program of marketing:

Enhanced the availability of BID information on the web:

- Media Management: Instagram account for Downtown Neenah. #downtownneenah (2,167 followers on Nov. 1 * a 7% increase over 2023)
- Utilized neenah.org as website base for informational pages such as: Business List, Gift Certificates, Downtown, Ladies Day, Dining/Entertainment, Shopping, BID...
- Utilized Future Neenah's 'MailChimp' email blast program (1,491 subscribers) to promote Downtown events and activities such as the Ladies Day, Warm Your Heart, Shop & Stroll, Cookie Crawl with Luminaries, Summer Madness Sale and Gift Certificate Sales.
- Facebook. Future Neenah = 14,668 followers. 32% Neenah; 14% Appleton; 6% Menasha; 6% Oshkosh; 3% Greenville. Also paid to 'boost' exposure of posts.

Events:

- Hosted 10th Warm Your Heart event on Feb. 10 to drive traffic in the district during the shoulder season with 325 in attendance.
- Hosted 19th Annual Ultimate Ladies Day with 200 in attendance. New Venue – 111 East Building.
- Future Neenah Farm Market sponsor. To effectively translate market traffic (19,000 attendees) to district shoppers, we used a gift certificate sale opening day of the market (see stats below).
- Sponsored Ice Sculpture at Future Neenah's A Very Neenah December Event. Businesses participated with a window display.
- The BID alley between Town Council and Future Neenah was decorated for the holidays – Valentines Day, Umbrella Alley, Halloween, Christmas. Alley foot traffic counts: 345 per day Oct 26-Nov 12, 2023 & 937 per day Dec. 12 - Dec 18, 2023.
- Hosted a 4th annual Spring Fling event May 11-June 16. Businesses, organizations, and individuals adopted 35 tree beds to decorate.
- Hosted preholiday "Shop & Stroll" event with 238 in attendance on November 7.
- Hosted the 11th annual Summer Madness Sale, *Great Places, Great Prices, Great Fun*, on August 1-3 (3 days).
- 17 Businesses participated in Future Neenah's 4th annual Wine Walk Event on October 5. There were 312 paid attendees. Attendees received \$5 in cork cash (gift certificates) as an incentive to make downtown purchases.
- Hosted a successful 8th annual Downtown Neenah Employee Appreciation Day on June 27.
- Hosted a first ever art show at The Ballroom at the Reserve with Neenah artist Ben Erickson. Showcased unique downtown venue, a Neenah artist and brought traffic Downtown on a weeknight.
- 7th annual luminary pop-up event with a cookie crawl on December 12, 2024. 400 cookie passports sold out in 2 hours.
- Future Neenah hosted 2 summer street dances with bands on Wisconsin Avenue. Both drew thousands of visitors to our Downtown.
- Future Neenah hosted 1st Old Fashioned Saturday on October 26, 2024 with 375 in attendance – showcase Downtown bars and restaurants and increased foot traffic.
- Future Neenah showcased our Downtown to 185 guests for the annual Farm to Table Dinner held at The Plaza.
- Future Neenah organized Last Light: Neenah, an illuminated projection show, to bring guests to our community.

Community & Business Partnerships:

- Bus stop relocated temporarily to Church Street due to Doty Avenue construction.
- Quarterly meetings with our Community Development partners.
- Worked in conjunction with the City of Neenah Dept of Community Development toward Vibrant Spaces Grant.

APPENDIX F

2024 ANNUAL REPORT

Continued...

Market analysis and branding study. Year 11 of implementation:

- Purchased Downtown Neenah branded items such as notecards.

Destination Advertising/Marketing:

- Partnered with the Convention & Visitors Bureau:
 - One-page co-op ad in the upcoming 2025 Convention & Visitors Bureau Guide with Downtown Neenah editorial copy featuring our brand/logo.
 - Kiosk display at Fox River Mall during the month of March.
- Quarter page ad in the quarterly Future Neenah Magazine (circulation 6,000 & online).
- Updated wayfinding kiosk signs in the bumpout and at loop trail head.
- Supported the Little Lake Trestle Loop whenever possible. The trail loop brings trail users directly into our Downtown. Future Neenah hosted a Log Your Loops challenge for the six-year anniversary of the trestle loop to encourage traffic and awareness of the recreational trail. 1,650 people registered to Log their Loops and 350 completed 50+ loops. The best year yet!
- Worked with district photographer Adam Shea to update downtown photo inventory with models inside downtown businesses.
- Purchased Q4 television advertising with channel 5. (in addition to free live promos throughout the year).

2023 Gift Certificate Program:

Sales Promotion Results:

- January 20 sale to boost post-holiday shoulder season sale at Downtown Businesses. 125 bundles Sold. District impact of \$6,250+.
- June 8: 141 bundles Sold. District impact of \$7,050+

Rewards Promotion Results:

- September 14 Ladies Day Rewards: 187 customers redeemed over \$16,142 in receipts.
- November 1 & 2: 512 rewards distributed with sales receipts totaling \$38,574. Distributed popular holiday happenings flier with BID business open houses/events to rewards customers.

Overall Program:

Through October 31, 2024: Certificates valued at \$56,610 were issued.

Examined & pursued opportunities for business assistance, retention & recruitment:

- Toured and connected business prospects looking to relocate to the BID.
- Because the aesthetics of the district are so important to our image, in 2024 the district continued the \$500 sign / awning grant to repair, replace or remove business signs or awnings that were in disrepair and the \$100 sandwich board sign grant. As of November 1, 2024, six grants were issued or pending (5 sign & 1 awning) with 1 sandwich board potential yet to possibly apply. Continued the placemaking grant to create attractive destinations (up to \$500 on a 1to1). 1 app received – one for exterior patio seating, planters and paint (not completed).
- 6 new businesses were recruited to the district, 2 expanded, 3 closed, 1 rebranded, 1 relocated outside the district, 1 relocated within the district.
- Ongoing discussion regarding the subscription purchase of Placer AI for generation of demographic and traffic stats.
- Promoted Retention & Recruitment Grant Program. See Appendix F. 3 applications granted in 2024. 1 year end 2023 paid out in 2024.
- Downtown Neenah ‘Snapshot’ on the City’s website.
- Promoted the façade improvement grant program and assisted businesses with the application process. Since program inception, 39 grant applications have been received. \$211,660 has been granted toward projects valued at \$471,955. Currently 2 projects are pending. See Appendix K. *Need info from Carol Kasimor*

Analyzed, improved and responded to maintenance issues:

- Banners. Purchased new spring/summer floral design banners.
- Maintained alley lighting for safety.
- Worked with Shattuck, SMC and NHS students for volunteer clean up days.
- Executed a single year contract to professionally plant and maintain flowers in hanging lamp post planters. Added new large planters at Plaza and Marketplace bumpouts.

APPENDIX F

2024 ANNUAL REPORT

Continued...

- Ongoing research of most effective snow removal practices. Updated the snow removal map and routes. Renewed contract with service for all snows over trace flurries – this is a new policy.
- Annual walking inspection tour of the district including the entire board of directors.
- Worked with the City of Neenah to maintain seasonal décor such as white tree lighting on Wisconsin Avenue, red tree lighting in Gateway Park and by the Statue of Liberty.
- Worked with the City of Neenah to add picnic tables and string lighting to Gateway Park and window coverings to prior bus shelter at Doty and Church.
- Fall – added mums, pumpkins and fall décor to lamp posts at bump outs.
- Contracted with Sparkle Wash for power washing of Church Street, 2 corrals and all automated trash cans.
- Work with city to replace tree lighting every other year. 2024 was a full replacement year.

Downtown Refuse & Recycling:

- Contracted for recycling services with LRS for a two-year contract to 12/31/24. Renegotiated a new 2 year contract for 2025-26.
- Removed over 5,000 yards of recycling from 3 common use refuse stations.
- Proactive corral monitoring and maintenance by staff Cannon.

Retention & Recruitment Grant Program Results:								
Project #	Year	Property Owner	Business Name	Address	Grant Approved	Grant Awarded	Total Project Value	Status
1	2005	Cy & Vong Thounsavath	Art Affair	108 W. WI Ave.	\$5,000.00	\$5,000.00	\$25,000.00	complete
2	2005	James Busch	The Saint James	211 E. WI Ave.	\$5,000.00	\$5,000.00	\$250,000.00	complete
3	2005	Kyle & Debbie Rasmus	Cannova's	113 W. WI Ave.	\$5,000.00	\$5,000.00	\$40,000.00	complete
4	2007	Lester Fink	Mom & Pop Place	119 W. WI Ave.	\$5,000.00	\$5,000.00	\$45,000.00	complete
5	2007	Lester Fink	Mom & Pop Place	117 W. WI Ave.	\$5,000.00	\$4,076.69	\$15,000.00	complete
6	2008	Umer Sheikh	Investment Creations	107 Church Street	\$5,000.00	\$5,000.00	\$85,000.00	complete
7	2008	Jim & Sheila Hackstock	Appearances	206 S. Commercial	\$1,000.00	\$1,287.88	\$4,000.00	complete
8	2009	Cy & Vong Thounsavath	uncorked	108 W. WI Ave.	\$5,000.00	\$5,000.00	\$31,660.00	complete
9	2009	Ron Phillips	Vintique	131 W. WI Ave.	\$2,042.00	\$2,042.00	\$4,084.00	complete
10	2009	Ron Phillips	Lucy's Closet	129 W. WI Ave.	\$5,000.00	\$5,000.00	\$11,236.10	complete
11	2009	Jim Fletcher	Five Generations	134 W. WI Ave.	\$5,000.00	\$5,000.00	\$16,000.00	complete
12	2009	Ron Phillips	Vintique	131 W. WI Ave.	\$2,571.54	\$2,571.54	\$5,143.08	complete
13	2009	Amy Marrazzo	Red Radish	447 S. Commercial	\$5,000.00	\$5,000.00	\$12,469.00	complete
14	2010	Sherry Haskett	Cheveux	206 W. WI Ave.	\$2,487.50	\$2,487.50	\$4,975.00	complete
15	2010	Umer Sheikh	Investment Creations	130 W. WI Ave.	\$5,000.00	\$5,000.00	\$23,968.00	complete
16	2010	Sherry Haskett	Cheveux	206 W. WI Ave.	\$950.00	\$950.00	\$2,135.00	complete
17	2010	John Skyrms	Historic Neenah Prop	128 W. WI Ave.	\$5,000.00	\$5,000.00	\$15,900.00	complete
18	2011	John Skyrms	Historic Neenah Prop	145 W. WI Ave.	\$5,000.00	\$5,000.00	\$21,235.05	complete
19	2012	Kyle & Debbie Rasmus	Cannova's	113 W. WI Ave.	\$4,317.00	\$3,596.33	\$10,789.00	complete
20	2012	TaylorGreene, LLC	Greene's Pour House	134 W. WI Ave.	\$5,000.00	\$5,000.00	\$17,595.00	complete
21	2012	Umer Sheikh	Investment Creations	124 W. WI Ave.	\$5,000.00	\$5,000.00	\$27,694.50	complete
22	2012	John Powell	Holt's Jewelry	121 W. WI Ave.	\$1,108.33	\$1,075.00	\$3,225.00	complete
23	2013	Shelly Stone	Signature Events	125 W. WI Ave.	\$4,500.00	\$4,450.00	\$13,350.00	complete
24	2013	Future Neenah, Inc.	Future Neenah, Inc.	135 W. WI Ave.	\$5,000.00	\$5,000.00	\$16,501.00	complete
25	2014	Umer Sheikh	Investment Creations	116 S. Commercial	\$5,000.00	\$5,000.00	\$41,450.00	complete
26	2014	Bill Casper	Ignite Nutrition	202 W. WI Ave.	\$5,000.00	\$2,219.00	\$6,657.00	complete
27	2014	Adria Ramos	Mom & Pop Place	117/119 W. WI Ave.	\$1,894.00	\$1,894.00	\$5,682.00	complete
28	2014	Umer Sheikh	Investment Creations	124 W. WI Ave.	\$1,917.00	\$1,917.00	\$5,750.00	complete
29	2015	Bill Casper	Ignite Nutrition	202 W. WI Ave.	\$2,781.00	\$2,781.00	\$9,035.00	complete
30	2015	John Skyrms	Great Harvest	116 W. WI Ave.	\$5,000.00	\$5,000.00	\$16,994.00	complete
31	2016	Umer Sheikh	Red Door Mercantile	130 W. WI Ave.	\$1,752.08	\$1,652.08	\$4,956.25	complete
32	2016	Warren Tran	Pastry Pixie	214 W. WI Ave.	\$5,000.00	\$5,000.00	\$16,200.00	complete
33	2016	Leeann Wasinger	Tailored Hide	447 S. Commercial	\$2,127.90	\$1,363.25	\$6,383.70	complete
34	2017	Morgan Wiswall	The Natural Boutique	125 W. WI Ave.	\$3,390.00	\$3,390.00	\$12,180.00	complete
35	2017	Umer Sheikh	Polka Dot Umbrella	114.5 W. WI Ave.	\$3,333.00	\$3,333.00	\$30,350.00	complete
36	2017*	Mary Powell	Vacant/Open Space	123 W. WI Ave.	\$5,000.00	\$5,000.00	\$26,315.00	complete
37	2017**	Mary Powell	Apt.	121 W. WI Ave.	\$2,500.00	\$2,500.00	\$23,208.78	complete
38	2018	Umer Sheikh	Jessie's Beauty & Barber	103 Church Street	\$633.00	\$633.00	\$1,900.00	complete
39	2018	Umer Sheikh	My Sole Loves	124 W. WI Ave.	\$1,500.00	\$1,476.67	\$4,500.00	complete
40	2018	Umer Sheikh	Investment Creations	124 W. WI Ave.	\$766.00	\$766.00	\$2,300.00	complete
41	2018	Umer Sheikh	Chase Bank	111 E. WI Ave	\$5,000.00	\$5,000.00	\$100,000.00	complete
42	2021	Bill Casper	The Hang Up	204 W. WI Ave.	\$2,533.33	\$2,300.95	\$6,902.85	complete
43	2021	Robert Wedge	Apt.	125 1/2 W. WI Ave.	\$5,000.00	\$5,000.00	\$26,000.00	complete
44	2021	JAZ of the Fox	J. Anthony Jewelers	220 S. Commercial Street	\$1,445.00	\$1,445.00	\$4,335.00	complete
45	2021	Ramos Enterprises	Vacant/Open Space	117/119 W. WI Ave.	\$2,848.00	\$2,689.22	\$8,067.66	complete
46	2021	Mix Restaurant LLC	Sante	108 W. WI Ave.	\$833.33	\$833.33	\$2,500.00	complete
47	2021	U. Sheikh/Old Neenah LLC	Bill Paul	112 W. WI Ave.	\$2,337.00	\$2,333.33	\$7,000.00	complete
48	2021	Historic Neenah Properties	Great Harvest	116 W. WI Ave.	\$2,000.00	\$2,000.00	\$6,000.00	complete
49	2022	Cy & Vong Thounsavath	Sante	108 W. WI Ave.	\$1,766.67	\$1,766.67	\$5,300.00	complete
50	2022	Umer Sheikh	Anthology	106 W. WI Ave.	\$5,000.00	\$5,000.00	\$13,399.00	complete
51	2022	Leeann Wasinger	The Tailored Hide	447 S. Commercial	\$4,466.33	\$4,466.33	\$16,500.00	complete
52	2023	Debbie Rasmus	Apt.	113 W. WI Ave.	\$2,500.00	\$2,500.00	\$22,400.00	complete
53	2023	Ramos Enterprises	Brehmer Law	117 W. WI Ave.	\$5,000.00	\$5,000.00	\$25,000.00	complete
54	2023	Tadych	Bona Fide	201 W. WI Ave.	\$5,000.00	\$5,000.00	\$85,000.00	complete
55	2023	Tadych	Urban Market Neenah	207 W. WI Ave	\$5,000.00	\$5,000.00	\$400,000.00	complete
56	2024	Ahmad Pima	Town Council	133 W. WI Ave.	\$2,821.33	\$2,821.33	\$8,463.99	complete
57	2024	Megan Jacquet	Coldwell	210 W. WI Ave.	\$5,000.00	\$5,000.00	\$23,536.00	pending
58	2024	Historic Neenah Properties	Great Harvest	116 W. WI Ave.	\$3,061.33	\$3,061.33	\$9,184.00	pending
*paid out in June 2018				Total Approved	\$208,182.67			
**paid out in March 2019				Total Grants Awarded		\$202,679.43		
				Total Project Value			\$1,685,409.96	

APPENDIX G

Work Plans of Standing Committees

MAINTENANCE TASK FORCE **2025 WORK PLAN PRIORITIES**

- Implement a new 2-year contract for comingle removal through 12.31.26.
- Manage garbage/trash and recycling. BID contracts for comingle recycling services in 3 corrals and the City contracts for garbage/trash.
- Address new/emerging maintenance issues that may arise with ongoing west end development including Arrowhead zone.
- Coordinate efforts and manage snow removal process. Removal of all snow over trace / flurry – new policy for 2025.
- Continue schedule of steam cleaning of sidewalks, corrals, and cans with professional company.
- Upkeep of black & wooden district fixtures (cans & tables) including washing, painting, removing rust.
- Promote full utilization and maintenance of district green areas, especially tree and flower bed areas, through private contracted services.
- Work toward greater beautification of tree bed areas now that we are utilizing hanging baskets. Partner with arts council toward ‘tiny doors’ rather than spring fling in 2025. Re-mulch the tree beds in 2025.
- Promote the placemaking grant to create attractive destinations within the district.
- Continue ongoing clean-up work as needed to maintain a clean, attractive, inviting business district, and perform seasonal maintenance tasks (i.e. monitor dumpster corrals, sidewalk sweeping/scrubbing, snow removal, weed control, and leaf pickup).
- Continue implementation of on-going banner program and seasonal banner and bracket rotation plan. Buy a new banner design set in 2025.
- Work jointly with the City of Neenah on the holiday program of banners, lighting and décor. Create a lighting plan.
- Stress personal business responsibility for property maintenance and upkeep of common areas.
- Showcase cleanliness of district prior to major community events, parade, marathon, etc.
- Continue to implement the updated Market Analysis and Branding Study as it pertains to maintenance during year 13. Such items may include but are not limited to: Uniform maintenance personnel in branded attire to demonstrate the value of Future Neenah and the BID at work. Incorporate branding system graphics and elements in streetscape furnishings, seasonal décor, wayfinding signage/markers interpretive elements and trestle trail loop. Work to enhance and maintain the district’s common areas, public spaces, and special features.
- Work with our City partners as they reformat Church / WI intersection.

RECRUITMENT AND RETENTION COMMITTEE **2025 WORK PLAN PRIORITIES**

- Continue sign, sandwich board and awning grant programs to accept requests for either/both in 2025 for uniformity and aesthetics. Increase funding available for awnings and signs due to increased cost. Partner with City as they reformat the sign codes in 2025.
- Order additional professional photos of the district for recruitment, retention and promotional purposes including interiors and exteriors and the new housing development.
- Work with Community Development on implementing the new downtown plan.
- Host a joint meeting with the BID PR and Marketing Committee.
- Promote Recruitment & Retention and Facade Grants and the small business loan program to new and existing businesses.
- Augment those important retention tools such as snow and recycling as needed.
- Ambassador visits both in and outside of the district.
- Continue to work with the BID to implement the updated Market Analysis and Branding Study as it pertains to retention & recruitment for year 13. Such items may include but are not limited to: Sharing information collected in the market analysis with businesses so they can track our market trends. Also, use this information as a benchmark and update it on a bi-annual basis with newest Claritas data and by repeating the business survey. Collect testimonials from property owners to use in collateral materials.
- Continue to monitor the need for refinements to parking and trash management policies with the City. Utilize data gathered by the LPR (license plate reader) systems. Advocate for parking solutions including a new ramp.
- Educate. Conduct workshops/seminars & provide other educational opportunities and information.
- Continue exit interviews with businesses that leave the BID due to business closure or relocation.
- Utilize PlacerAI subscription to it’s maximum potential for statistical data.
- Host open house as needed to fill vacancies if needed. Work with City, developers, businesses, and residents to capitalize on West end developments to benefit the district.

APPENDIX G

Work Plans of Standing Committees

MARKETING & PUBLIC RELATIONS COMMITTEE

2025 WORK PLAN PRIORITIES

Initiatives are ongoing to enhance the overall image and marketability of the District, as a way to attract a wide array of consumers, promote BID shops, restaurants, and other attractions and leverage the many positive changes in the District. New businesses and new investment opportunities are working together to create an exciting business mix.

Public Relations to raise awareness of the District and its unique shopping, dining, business and entertainment opportunities.

Update Map and Directory (print & online) to help consumers find their way around and to locate specific businesses incorporating the new brand system.

Welcome any new employee groups and residents that may join the district with West End developments.

Collaborative Marketing among a diverse group of merchants and vendors in an effort to leverage marketing funds and resources.

Website & Social Media that maintains current information on area businesses and contact information. Integrate elements of brand. Effectively manage and promote the use of website in conjunction with the FNI web site. Continue to grow Instagram numbers. Obtain a social media plan.

Communication, including periodic District mailings or e blasts to keep businesses and property owners informed and updated on projects and initiatives. Continue use of newsletter format to distribute info to district businesses. Connect with residents of new developments to foster 24/7 live, work, play environment.

Support of Special Events (both new and existing) that bring attention to the District and encourage visitors to shop, dine and play (including The Plaza and both residential developments). Fill spring gap that has fewer activities. Addition of art show events.

Little Lake Trestle Loop work to connect the loop with and to the district and our activities.

Work to implement the Market Analysis and Branding Study as it pertains to marketing and PR for year 12. Ideas to include, but not limited to: Enhance the presence of Downtown Neenah in social media applications including promotions such VIE (very important employee) or Facebook Friday. Engage Downtown employees with an ongoing event or loyalty rewards

Brand Identity (Continued): Activities may include but are not limited to: Create a limited-time marketing grant program offering a rebate to businesses utilizing branding system graphics in marketing materials and advertisements. Provide branded elements for businesses to utilize such as: tags, store hours signs, window clings, branded merchandise (logoed shirts). Track brand usage investments made by Downtown area businesses. Promote public art projects.

Promote gift certificate program to increase district sales. Work toward online sales capability.

EXECUTIVE COMMITTEE

2025 WORK PLAN PRIORITIES

The Executive Committee of the Board will undertake activities in 2025 to strengthen the BID and improve service to businesses by:

- Partner with the city to promote any new parking and residential developments.
- Work to implement the Market Analysis and Branding Study during year 13.
- Monitor long term savings for continued investment.
- Assist with implementation of the recommendations in the City's 2040 comp plan and RDG's 2023 plan.
- Remain involved with district development especially as it pertains to the district's western corridor.
- Do an annual compensation review for centralized management.
- Analyze BID priorities and allocate budget accordingly.
- 2025 is a co-op partners meeting year.

APPENDIX H

NEENAH CENTRAL CITY BUSINESS IMPROVEMENT DISTRICT 2025 MAYORAL BID BOARD APPOINTEES

Name	Company	Category	Term (years)	Term Expiration
Alex Noskowiak	Bergstrom Corporation	Property Owner	3	12/31/26
George Brownell	Associated Bank	Property Owner	3	12/31/25
Bob Gillespie	Knox Furniture Gallery of Neenah	Property Owner	3	12/31/27
Umer Sheikh	Investment Creations	Property Owner	3	12/31/25
Ben Ziemba	J. Anthony Jewelers	Property Owner	3	12/31/27
Robert Wedge	Landlord 125 W WI Ave.	Property Owner	3	12/31/27
Christine Rondeau	Investment Planners	Business (Office/Professional)	3	12/31/27
Alex Wenzel	Lions Tail Brewing Co.	Business (Hospitality)	3	12/31/25
Tori Dorn	Fibre	Business (Service/Retail)	3	12/31/26
Michelle Bauer		Community Representative	3	12/31/25
Mark Ellis	First District Alderperson	City of Neenah Representative	1	4/1/25

APPENDIX I RESOLUTION

(to be inserted after Dec. 4 Council Meeting)

**APPENDIX J
REVIEW**



**Neenah Central City
Business Improvement District
(A Component Unit of the
City of Neenah)**

Financial Statements

December 31, 2023

**Neenah Central City Business Improvement District
(A Component Unit of the City of Neenah)**

Table of Contents
December 31, 2023

	<u>Page</u>
Independent Accountants' Review Report	1
Basic Financial Statements	
Statement of Net Position	2
Statement of Revenues, Expenses and Changes in Net Position - Actual and Budget	3
Statement of Cash Flows	4
Notes to Financial Statements	5
Independent Accountants' Review Report on Other Legal and Regulatory Requirements	9



Independent Accountant's Review Report

To the Board of Directors of
Neenah Central City Business Improvement District

We have reviewed the accompanying financial statements of the Neenah Central City Business Improvement District (the District), a component unit of the City of Neenah, Wisconsin, as of and for the year ended December 31, 2023 and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of District management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountants' Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountants' Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statements. Such missing information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic or historical context. Our conclusion on the financial statements is not affected by this missing information.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated May 22, 2024 on our tests of its compliance with Wisconsin State Statutes Section 66.1109. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Baker Tilly US, LLP

Madison, Wisconsin
May 22, 2024

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Neenah Central City Business Improvement District
(A Component Unit of the City of Neenah)

Statement of Net Position
December 31, 2023

Assets

Assets

Current assets:

Cash and investments	\$ 181,262
Assessment receivable	<u>160,108</u>

Total current assets	<u>341,370</u>
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Noncurrent assets:

Capital assets	11,000
Less accumulated depreciation	<u>(9,900)</u>

Total noncurrent assets	<u>1,100</u>
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Total current and noncurrent assets	<u>342,470</u>
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Liabilities, Deferred Inflows of Resources and Net Position

Liabilities

Current liabilities:

Accounts payable	<u>87,565</u>
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Total current liabilities	<u>87,565</u>
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Deferred Inflows of Resources

Unearned revenue	<u>160,108</u>
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Total deferred inflows of resources	<u>160,108</u>
-------------------------------------	----------------

Net Position

Net investment in capital assets	1,100
Unrestricted	<u>93,697</u>

Total net position	<u>\$ 94,797</u>
--------------------	------------------

See notes to financial statements

Neenah Central City Business Improvement District
(A Component Unit of the City of Neenah)

Statement of Revenues, Expenses and Changes in Net Position - Actual and Budget
Year Ended December 31, 2023

	<u>Actual</u>	<u>Budget (Original and Final)</u>	<u>Variance</u>
Operating Revenues			
Assessments	\$ 144,797	\$ 144,797	\$ -
Total operating revenues	<u>144,797</u>	<u>144,797</u>	<u>-</u>
Operating Expenses			
Auto allowance	105	100	(5)
Postage	46	50	4
Conferences and meetings	239	525	286
Auditing	2,950	2,950	-
Banking fees	120	96	(24)
Office supplies	484	625	141
Professional	62,500	62,500	-
Outside printing	-	1,070	1,070
Advertising and publications	3,594	4,000	406
Promotional activities and events	7,704	7,300	(404)
Outside services	376	600	224
Misc expenditures	-	1,000	1,000
Secret shopper	-	60	60
Gift certificates	15,546	15,500	(46)
Brand implementation	224	100	(124)
Awning grant	1,064	5,000	3,936
Recruitment tools & workshops	2	1,500	1,498
Grant program	12,500	15,000	2,500
Banners	2,089	2,750	661
Maintenance of equipment	1,088	2,500	1,412
Waste removal/recycle	10,258	9,600	(658)
Tree lights and holiday décor	681	850	169
All other supplies	1,190	650	(540)
Storage rental	1,440	864	(576)
Flower beds	13,073	14,250	1,177
Fixtures and facilities	905	5,000	4,095
Placemaking grant	1,000	2,500	1,500
Depreciation	550	-	(550)
Decorative Lighting	8,411	-	(8,411)
Transfer to Savings	-	5,000	5,000
Total operating expenses	<u>148,139</u>	<u>161,940</u>	<u>13,801</u>
Operating income (loss)	<u>(3,342)</u>	<u>(17,143)</u>	<u>13,801</u>
Nonoperating Revenues			
Investment income	96	-	96
Other income	33,500	-	33,500
Total nonoperating revenues	<u>33,596</u>	<u>-</u>	<u>33,596</u>
Change in net position	30,254	(17,143)	47,397
Net Position, Beginning	<u>64,543</u>	<u>64,543</u>	<u>-</u>
Net Position, Ending	<u>\$ 94,797</u>	<u>\$ 47,400</u>	<u>\$ 47,397</u>

See notes to financial statements

Neenah Central City Business Improvement District
(A Component Unit of the City of Neenah)

Statement of Cash Flows
Year Ended December 31, 2023

Cash Flows From Operating Activities

Received from customers	\$ 178,297
Paid to suppliers for goods and services	<u>(74,189)</u>

Net cash flows from operating activities	<u>104,108</u>
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Cash Flows From Investing Activities

Investment income	<u>96</u>
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Net cash flows from investing activities	<u>96</u>
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Net change in cash and cash equivalents	104,204
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Cash and Cash Equivalents, Beginning	<u>77,058</u>
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Cash and Cash Equivalents, Ending	<u>\$ 181,262</u>
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**Reconciliation of Operating Income (Loss) to Net Cash Flows
From Operating Activities**

Operating income (loss)	\$ (3,342)
Non-operating Income	33,500

Adjustments to reconcile operating income
to net cash provided from operating activities:

Depreciation expense	550
----------------------	-----

Change in assets, liabilities and deferred inflows or resources:

Assessments receivable	(15,311)
Accounts payable	73,400
Unearned revenues	<u>15,311</u>

Net cash flows from operating activities	<u>\$ 104,108</u>
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Noncash Activities

None

See notes to financial statements

Neenah Central City Business Improvement District (A Component Unit of the City of Neenah)

Notes to Financial Statements
December 31, 2023

1. Summary of Significant Accounting Policies

The accounting policies of the Neenah Central City Business Improvement District (the District) conform to accounting principles as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Government Auditing Standards Board (GASB).

Description of Reporting Entity

This report contains the financial information of the Neenah Central City Business Improvement District, which is a component unit of the City of Neenah, Wisconsin (the City). The financial activities of the District are not material to the City and therefore have not been included in the City's financial statements.

The District was created under the provisions of Wisconsin Statute Section 66.1109. It is the purpose of that section to authorize municipalities to create one or more business improvement districts to allow businesses within those districts to develop, manage and promote the districts and to establish an assessment method to fund these activities.

The District is a legal entity separate and distinct from the City. The District is governed by an 11-member board appointed and approved by the common council. The members serve staggered, three-year terms. A majority of the board members shall own or occupy real property in the District.

Basis of Accounting/Measurement Focus

The accounting and financial reporting treatment applied to the District is determined by its measurement focus. The transactions of the District are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operations are included on the statement of net position. Net position (i.e., total assets net of total liabilities) is segregated into net investment in capital assets, restricted and unrestricted components.

The statement of net position and statement of revenues, expenses and changes in net position are reported using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Assessments are levied upon all property within the District and are recognized as revenues in the year for which they are levied. Unbilled receivables are recorded as revenues when services are provided.

The District distinguishes operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with the District's principal ongoing operations. The principal operating revenues of the District are charges to the District members. Operating expenses for the District include professional services, operation and maintenance, business development and promotions. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Neenah Central City Business Improvement District (A Component Unit of the City of Neenah)

Notes to Financial Statements
December 31, 2023

Special Assessment Method

The District is authorized to levy special assessments to fund its operations. The method of levy is based on assessed valuation of all real property within the District except property used exclusively for residential and manufacturing purposes.

Capital Assets

Capital assets are defined by the District as assets with an initial cost of more than \$5,000 and an estimated useful life in excess of one year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated fair value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Revenues, Expenses and Changes in Net Position, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The estimated useful lives by type of asset are as follows:

Land improvements	20 years
Machinery and equipment	15 years

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net assets that applies to a future time period and, therefore, will not be recognized as an inflow of resources (revenue) until that future time.

Equity Classifications

Equity is classified as net position and displayed in three components:

- a. **Net Investment in Capital Assets** - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- b. **Restricted Net Position** - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- c. **Unrestricted Net Position** - All other net position that do not meet the definition of restricted or invested in capital assets, net of related debt.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed. The District did not have equity in restricted net position as of year-end.

Claims and Judgments

Claims and judgments are recorded as expenses when the related liabilities are incurred.

Operating Plan Budget

The budgetary information is derived from the annual operating plan budget and is presented using the same basis of accounting as described in Note 1.

Neenah Central City Business Improvement District (A Component Unit of the City of Neenah)

Notes to Financial Statements
December 31, 2023

2. Deposits and Investments

For purposes of the statement of cash flows, the District considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

Investment of District funds is restricted by state statutes. Available investments are limited to:

- a. Time deposits in any credit union, bank, savings bank, trust company or savings and loan association.
- b. Bonds or securities of any county, city, drainage district, technical college district, village, town or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority or the Wisconsin Aerospace Authority.
- c. Bonds or securities issued or guaranteed by the federal government.
- d. The local government investment pool.
- e. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- f. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- g. Repurchase agreements with public depositories, with certain conditions.

The District has not adopted an investment policy.

The District's deposits at year-end were comprised of the following:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>Associated Risks</u>
Deposits	\$ 181,262	\$ 181,262	Custodial credit risk

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts (including NOW accounts) and \$250,000 for demand deposit accounts (interest bearing and noninterest bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of \$250,000 for the combined amount of all deposit accounts.

Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of \$400,000. However, due to the nature of this fund, recovery of material principal losses may not be significant to individual municipalities. This coverage has not been considered in computing custodial credit risk.

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the District's deposits may not be returned to the District.

The District does not have any deposits exposed to custodial credit risk.

Neenah Central City Business Improvement District
(A Component Unit of the City of Neenah)

Notes to Financial Statements
December 31, 2023

3. Capital Assets

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets being depreciated:				
Land improvements	\$ 11,000	\$ -	\$ -	\$ 11,000
Total capital assets	11,000	-	-	11,000
Less accumulated depreciation for:				
Land improvements	(9,350)	(550)	-	(9,900)
Total accumulated depreciation	(9,350)	(550)	-	(9,900)
Net capital assets being depreciated	\$ 1,650			\$ 1,100

**Independent Accountants' Review Report
on Other Legal and Regulatory Requirements**

To the Board of Directors of
Neenah Central City Business Improvement District

We have reviewed the financial statements of the Neenah Central City Business Improvement District (the District), a component unit of the City of Neenah, Wisconsin as of and for the year ended December 31, 2023 and have issued our report thereon dated May 22, 2024. We conducted the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA.

In connection with our review, nothing came to our attention that caused us to believe that the District failed to comply with Wisconsin State Statutes Section 66.1109, insofar as it relates to accounting matters. However, our review was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above-referenced statutes, insofar as it relates to accounting matters.

This report is intended solely for the information and use of the District's Board and management and is not intended to be and should not be, used by anyone other than these specified parties.

Baker Tilly US, LLP

Madison, Wisconsin
May 22, 2024

APPENDIX K FAÇADE IMPROVEMENT PROGRAM

NEENAH FAÇADE IMPROVEMENT PROGRAM										
App. #	Calendar Year	Owner/Agent	Business Name	Address	Action/Grant Approved	Grant Awarded	Owner Contribution	Total Project Value	Status	Improvements
1	2002/ 2005	Patrick and Sherry Haskett	Cheveux	206 W. Wisconsin Ave.	\$3,041.03	\$3,041.03	\$3,041.03	\$6,082.06	complete	Rear siding replacement, storm window replacement, install rear awning, replace light fixtures move gas meter, replace front entrance floor
2	2002	Sally Callaway Dey	Sassy Sal's	133 W. Wisconsin Ave.	\$2,182.50	\$2,182.50	\$2,182.50	\$4,365.00	complete	Tuckpoint front façade masonry
3	2003	James Busch	The Saint James Scharpf's Office Supply	211 E. Wisconsin Ave.	\$10,000.00	\$10,000.00	\$10,000.00	\$24,000.00	complete	Concrete and masonry work to extend front entrance, construct entrance roof
4	2004	Isaac Pabst		130 W. Wisconsin Ave.	\$2,500.00	\$2,500.00	\$2,500.00	\$5,000.00	complete	Replace 6 upper story windows, exterior and interior trim
5	2005	Les Fink	Erika's Bridal	117-119 W. Wisconsin Ave	\$10,000.00	\$10,000.00	\$10,000.00	\$21,506.40	complete	Replace storefront windows, trim, 3 doors, sill
6	2005	Cy and Vong Thounsavath	Art Affair	108 W. Wisconsin Ave.	\$2,386.00	\$2,386.00	\$2,386.00	\$4,772.00	complete	Remove shutters, repair and paint front and rear lower facades.
7	2006	Fox Meadows LLP	Paper City Pub	212 W. Wisconsin Ave.	\$7,000.00	\$7,000.00	\$7,000.00	\$14,000.00	complete	Restoration of lower façade glass
8	2006	Harry Kelderman	Soccer Locker	127 W. Wisconsin Ave.	\$7,237.75	\$7,237.75	\$7,237.75	\$14,475.50	complete	Tuckpointing, glass replacement upper story window replacement
9	2006	Downtown Neenah Properties	Planet Perk	124 W. Wisconsin Ave.	\$1,000.00	NA	NA	NA	withdrawn	Replace west door
10	2006	Downtown Neenah Properties	Great Harvest	116 W. Wisconsin Ave.	\$997.50	\$997.50	\$997.50	\$1,995.00	complete	Front door repairs
11	2006	Downtown Neenah Properties	Smile Creations	126 W. Wisconsin Ave.	NA	NA	NA	NA	app. withdrawn	
12	2007	Patrick and Sherry Haskett	Cheveux	206 W. Wisconsin Ave.	\$6,958.97	\$6,958.97	\$7,441.03	\$14,400.00	complete	Upper story façade renovation
13	2007	Robert and Peter Gillespie	Knox Furniture	111 W. Wisconsin Ave.	\$2,952.50	\$2,952.50	\$2,952.50	\$5,905.00	complete	Upper story window replacement
14	2007	David Priest	Cannova's	113-115 W. Wisconsin Ave.	\$3,592.50	\$3,592.50	\$3,592.50	\$7,185.00	complete	Upper story window replacement
15	2008	Umer Sheikh/Investment Creations	200 W. Wisconsin Ave. / 107 S. Church St.	200 W. Wisconsin Ave. / 107 S. Church St.	\$20,000.00	\$18,753.00	\$18,753.00	\$37,506.00	complete	Upper and lower story windows, EIFS, cleaning of brick
16	2008	Pinnacle Photo and Portraits/ Edward Scanlon	Pinnacle	433 S. Commercial St.	\$10,000.00	\$8,118.00	\$8,118.00	\$16,236.00	complete	Paint trim and cedar shakes, replace windows
17	2008	Gordon Stillings	Stillings and Buchinger Law Office	251 E. Wisconsin Ave.	\$5,000.00	\$3,925.00	\$11,562.61	\$11,562.61	complete	Reconstruct 2 stone columns, replace front steps (railing also installed)
18	2008	Daniel Goggin	Goggin Law Office	429 S. Commercial St.	\$5,500.00	\$4,686.00	\$4,686.00	\$9,372.00	complete	Replacement of windows
19	2008	Bill Casper	Hang Up	202/204 W. Wisconsin Ave	\$10,000.00					Replacement of windows
20	2009	Gina Vendola	Cranked	200 Main Street	\$7,500.00	\$6,439.33	\$6,439.32	\$12,878.65	complete	Masonry repairs, window and door replacement
21	2009	Keith Miller/Thounsavath	UnCorked Bistro	108 W. Wisconsin Ave.	\$2,700.00	\$2,690.47	\$2,690.48	\$5,380.95	complete	Door and awning replacement
22	2009	Ron Phillips/Mike Law	Cook/Vintage	129-131 W. Wisconsin	\$7,800.00	na	na	na	app. withdrawn	Window replacement
23	2009	Shannon Zambrano	Five Generations	134 W. Wisconsin Av	\$10,000.00	na	na	na	withdrawn	Masonry repairs

24	2010	Dr. Chris Abel & Dr. Carrie Richter-Abel	Neenah Family Chiropractic	116 W. Columbian Ave.	\$3,500.00	\$2,072.50	\$2,072.50	\$4,145.00	complete	Painting/staining
25	2010	Kelly Mjaanes, Sandi Johnson, Sue Brautigam/Warren Tran	The French Flea	214 W. Wisconsin Ave.	\$275.00	NA	NA	NA	withdrawn	Replacement of awning
26	2010	Stacy Frakes/John Powell	Holt's Jewelry	121 W. Wisconsin Ave.	\$4,000.00	\$3,700.00	\$3,700.00	\$7,400.00	complete	Replacement of awning and lower façade tile
27	2011	Winnebago Community Credit Union	Winnebago Community Credit Union	526 S. Commercial St.	App. Denied	NA	NA	NA	app. denied	Entrance
28	2012	Morgan Wiswall	125 W. Wisconsin Ave.	125 W. Wisconsin Ave.	\$8,135.50	\$8,135.50	\$8,135.50	\$17,796.00	complete	Window and door replacement
29	2014	Future Neenah, Inc.	Future Neenah, Inc.	135 W. Wisconsin Ave	\$10,000.00	\$10,000.00	\$16,859.00	\$26,859.00	complete	Windows, door, cornice, bulkhead
30	2015	Bill Casper	Ignite Nutrition	204 W. Wisconsin Ave.	\$1,150.00	\$1,150.00	\$1,450.00	\$2,600.00	complete	door and window replacement
31	2015	Investment Creations	Historic ERA	116 S. Commercial St.	\$10,000.00	\$10,000.00	\$10,000.00	\$20,975.00	complete	Doty Avenue entrance
32	2016	Historic Neenah Properties	Great Harvest	116 W. Wisconsin Ave.	\$10,000.00	\$10,000.00	\$10,000.00	\$48,275.00	complete	Storefront entrance/windows
33	2017	Mix Restaurant	Copperstill	211 E. Wisconsin Ave.	\$10,000.00	\$10,000.00	\$10,000.00	\$21,000.00	complete	Trim replacement
34	2018	Wisconsin Avenue Properties		121-123 W Wisconsin Ave	\$15,000.00	\$15,000.00	\$15,000.00	\$30,000.00	complete	window replacement
35	2019	Investment Creations	Chase Building	111 E. Wisconsin Ave	\$30,000.00	\$30,000.00	\$30,000.00	\$60,000.00	complete	window installation
36	2020	Investment Creations	Bill Paul Ltd.	114 W. Wisconsin Ave.	\$750.00	\$708.59	\$708.59	\$1,417.18	complete	window replacement
37	2020	Bill Paul Ltd.	Bill Paul Ltd.	110-114 W. Wisconsin Ave	\$7,500.00	\$7,432.95	\$7,432.95	\$14,865.90	complete	awning replacement
38	2020	Knox Furniture	Knox Furniture	109 W. Wisconsin Ave	\$7,500.00					tuckpointing
39	2021	Pike Products/Bedrock Coffee	Bedrock Coffee	214 W. Cecil Street	\$9,300.00	\$7,764.88	\$7,764.88	\$15,529.76	complete	Painting, door replacement
40	2021	Eric Soda Agency	Eric Soda Agency	1220 S. Commercial St.	\$10,000.00					Exterior improvements
41	2022	Bob Wedge	125 W. Wisconsin Ave.	125 W. Wisconsin Ave.	\$4,250.00	\$4,250.00	\$4,250.00	\$8,500.00	complete	Window replacement
42	2022	Investment Creations	106 W. Wisconsin Ave.	106 W. Wisconsin Ave.	\$10,000.00	\$10,000.00	\$10,000.00	\$20,000.00	complete	Door and window replacement
43	2023	Pike Products	Bedrock Coffee	214 W. Cecil Street	\$3,142.50					Door replacement
				Total Grant (01, 02, 04, 05, 08, 09, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23)	\$345,397.00					
				Total Approved	\$292,851.75					
				Total Granted	\$233,674.97					
				Total Owner Contrib.	\$226,938.76					
				Total Project Value	\$515,985.01					
				Total Projects	34					
				Balance Available	\$111,722.03	9/30/2023				

APPENDIX L
CO-OP PARTNERS WORK PLAN
(e/o year updated)

City of Neenah/BID/FNI Cooperation Agreement Original Approval 10/1/03

Amended 2011, March 2013, March 2015, October 2017, May 2019, Oct 2021, Oct 2023

PARTNERS WORK PLAN

ITEM #	SERVICE PERFORMED	FREQUENCY	RESPONSIBLE PARTY	SCOPE OF DUTIES
	Street Sweeping:			
1	Machine Sweeping Streets & Alleys	Fridays-beginning at 2 a.m. Complete sweeping before 7am to avoid traffic from open biz	DPW	The BID Maintenance Committee will work with the businesses and City for how best to have leaves, debris, cigarette butts etc pushed into the street by Thursday p.m. or as sweeper is scheduled.
2	Special Purpose/Special Event	As needed/or requested	FNI/City + Event Host	The City and FNI/BID will coordinate scheduled street sweepings to coincide with special events when feasible. Special events permit will include an enforceable requirement for cleanup/garbage pickup at events like parades & marathon. (Pick up candy, wrappers from candy tossed from floats, etc.) – reiterate this. Event hosts need to communicate with biz and downtown residents!
	Refuse Collection:			
3	Schedule & Route of Vendor & City	As Scheduled	DPW; Private	Garbage collected by City from 3 centralized dumpster locations. Commercial collection - there's a fee structure in place for trash.
4	Recycling		BID/FNI/Private/DPW	BID/FNI currently coordinates a centralized co-mingle recycling dumpster program. Current recycling contract runs to 12/31/24. Florescent bulb recycling ended due to use of more LEDs. Investigate shredding options. Stress NO plastic bags & flatten boxes in recycling. Instructional magnets purch for bins. Needed in multi language? 3 rd recycle dumpster added to mktpl lot
5	Maintenance/Repair of Corrals	Seasonal, as needed	City/DPW	Monitor gates in winter with snow /ice.

KEY: BID = Business Improvement District, CD = Community Development,
DPW = Department of Public Works,
FNI = Future Neenah, Inc., PD = Police Department, PR = Parks & Recreation

PARTNERS WORK PLAN

ITEM #	SERVICE PERFORMED	FREQUENCY	RESPONSIBLE PARTY	SCOPE OF DUTIES
6	Clean-Up of Corrals	As needed/requested	DPW; FNI/BID	Power wash of corrals by Sparklewash annual as needed. City to do large item pick up. BID/FNI to perform ongoing upkeep. Public dumping issues esp. after weekends have resulted in overflow charges. Possibly add cameras as a deterrent – City IT working toward WIFI for cameras. (or a ‘dummy’ camera) – New signs do work to an extent.
7	Dumpster Change out/Replacement	Annually	FNI/BID/DPW	As requested.
8	Grease-Trap Barrels Change out /Clean Up	As needed/requested Minimally Annually	BID/FNI/DPW	Oil dry drying agent applied when grease barrels overflow. Has been an issue this year. Grease receptacle needed in Marketplace corral?
9	Sidewalk Trash Receptacles	Weekly city automated truck pick up	FNI/BID/DPW	City presently using automated pick up cans. Cans purchased on a BID / City cost share.
	Snow Removal:			
10	Snow Removal – Municipal Lots & Ramps	As needed	City/DPW	Option to offer overnight snow emergency parking in the Church Street Ramp (especially near bars where guests may Uber home).
11	Snow Removal - Streets	As needed	City/DPW	Snow amount, timing of snowfall and size of available crew dictates removal method.
12	Snow Removal off Curb into Streets	As needed	BID/FNI	FNI/BID maintenance contractor and City to coordinate removal of snow from sidewalk/curb into street on a timely basis. Snow throw onto sidewalk from trucks a concern in areas where no terrace is present. Mound on curb between street and sidewalk hard for customers to climb and frozen solid to remove with regular equipment.
13	Snow Removal – Sidewalks <div style="border: 2px solid red; padding: 5px; color: red; font-style: italic;">Snow changes: ++ of 201 WEST, new art benches on Main Street, new library bumpout, more curb cuts needed, bus stop no longer on Church Str.</div>	As needed	FNI/BID	BID/FNI to provide snow removal by use of a private maintenance contractor on a tiered priority list of areas. Routes reflect high traffic foot areas. Over 2” in coordination with City removal from parking lots and public area. Include City Maintenance in annual BID fall snow removal memo. Keep lines of communication open among all parties. Personal Responsibility – Continue to stress business engagement for snow removal <i>Can BID afford to remove all snow???</i>

PARTNERS WORK PLAN

ITEM #	SERVICE PERFORMED	FREQUENCY	RESPONSIBLE PARTY	SCOPE OF DUTIES
	<i>Snow Removal – Sidewalks continued...</i>			or fines to make business more resp for removing their own snow up to the 2" threshold. City fine is \$105 for snow related complaints within 24 hours. Desire to re-evaluate 24 hour period to possibly reduce timeframe to lesser amount of hours or to begin assessing snow removal fine. Could permits such as outdoor seating be pulled for snow noncompliance? Send photos of offending sidewalks to property owners. City supplies 6 salt boxes. Critical pedestrian areas should be evaluated differently. South side continues to be a challenge with no sun. Solely residential developments such as Solaris are not assessed and responsible for their own snow. Sidewalks outside The Plaza are heated.
	Municipal Parking Lots:			
14	Permit Program Management	On-going	City/Finance,PD,CD	Parking mngt modifications & added supply are vital to the continued success of the Downtown distr. Investigating future needs for another ramp.
15	Parking Enforcement	Daily/weekdays	PD BID/FNI to monitor	LPR system in place. 1 st citation for re-parking is a warning, not a ticket. Additional signage is needed to create awareness of after hours & weekend free ramp parking even a block out on WI and Commercial.
16	Removal of Illegally Parked/Abandoned Vehicles	Complaint based	PD	
17	Graffiti Removal	Within 24 hours	FNI/BID; DPW	Personal/private property owner's responsibility. FNI to report graffiti on public spaces. Neenah Police Dept. responsible for regularly communicating information related to incidents in to BID leadership. BID will in turn communicate information outward to businesses. Recent upsurge in graffiti. Thx to Alderman Lendrum for removing some graffiti.
18	Landscape Area Maintenance	As needed	PR	Public spaces exclusive of Wisconsin Ave flowerbeds. Canal lot needs to be sealed, striped. Marketplace resurfaced in 2023. NHS volunteers cleaned space behind Greene's - summer '23.

PARTNERS WORK PLAN

ITEM #	SERVICE PERFORMED	FREQUENCY	RESPONSIBLE PARTY	SCOPE OF DUTIES
	Traffic Control:			
19	Pedestrian Crossings	As needed	PD/DPW	BID/FNI to monitor for safety and report back esp. in regard to events. Flashing crosswalk added by Gateway. Spot patrols have been done to reduce future pedestrian incidents. 200 block crossings need to be a priority with The Plaza but parking would be lost with the installation of a new bumpout. Changes in foot traffic flow due to residential developments. Traffic calming options vary from speed humps, speed bumps, table tops.
20	Traffic Signal Maint.	As needed	DPW	
	Sidewalks:			
21	Sweeping	Core Weekly, seasonal. Coordinate with street sweeper schedule.; Outer – As needed	FNI/BID	There is a tiered priority schedule of areas to be cleaned within the district. Personal respons. -- Stress business engagement & pride in ownership in regard to cleanliness and snow removal. Fall leaves – blow into gutter Thursday pm or garbage trucks can pick up yard waste bags from corrals. Ongoing “Roundup” of weeds. BID will be works w/ SparkleWash for cleaning of sidewalks.
22	Repair & Replacement	Annual based on need	DPW	BID to monitor conditions for lg cracks or shifts. 2023 replacements done.
23	Sandwich Board & Other Private Advertising	Enforcement compl based	CD/BID	BID R&R has offered sandwich board sign grants in the past. City issued permits, code enforcement is responsibility of city.
24	Sidewalk Occupancy Permits- Ex: Benches/flowerpots/trash cans	Permit requests reviewed as received	DPW, CD	Streetscape ordinance is in place. Covid expansion of outdoor seating area.
24.5	Addtl. Public Benches			4 new artist benches added on Main St '23.
25	Sidewalk Cafes/Outdoor Food & Beverage	Permit requests reviewed as received	CD, City Council	New ordinance in place for licensing and regulation. Mobile vending ordinance revised '23 due to bus transfer relocation.
	Trees and Flowers:			
26	Tree Plantings & Maintenance	As needed	PR	Back of sidewalk to building is property owner responsibility. Sidewalk to street City respons. Trees damaged in summer '23 storms.
27	Watering Trees	Routine sched. long term	PR	City responsible for watering trees as needed.

PARTNERS WORK PLAN

ITEM #	SERVICE PERFORMED	FREQUENCY	RESPONSIBLE PARTY	SCOPE OF DUTIES
28	Flower Planting/Maintenance	Routine care as needed	FNI/BID	BID/FNI contracts with professional landscape service for planting, watering, and maintenance of flowers in hanging planters on lamp posts. Some tree curb surrounds are crumbling/cracked. Investigate options for flowers on Main Street entrance corridor – on ground planters for color?
29	Pruning	Scheduled as needed	PR	Trees aging growing larger – more difficult to light & impedes sight line to businesses. Roots from trees sprout shooters.
30	Mulch	Scheduled as needed	BID/FNI	BID leveled mulch once after vacating beds to use hanging planters.
31	Tree Lights <i>Tree: decorative lighting and planting plan for a separate, larger discussion.</i>	Annual	City;BID	City/BID to share equally the bi-annual light purchase costs equally. DPW installation. FNI to coordinate placement. Remove lights every other year to allow for tree growth. BID/FNI to do red lights in Gateway Park trees. Mr. Bergstrom to light community Christmas tree.
32	Tree Light Controller Boxes, Electrical System Maintenance			Annual / Ongoing Maintenance. BID worked with Historical Society to get 2 traffic boxes at Church & WI wrapped. Outlet covers and GFCI repaired / replaced annually as needed by city.
	Glatfelter Mill Site: (remove category & replace with Arrowhead Park as project area develops)	As needed, On-going scheduled routine care.	City/BID/FNI	Site fully under development now with The Plaza & apartments at 201 W WI
33	Gateway Park	Ongoing development	PR/DPW/BID/FNI	Low frequency/higher cost (City) vs hi frequency/lower cost (BID) maintenance. Ongoing monitoring of this relationship w/ future projects. Treeos does snow.
	Banners, Public Decorations/Displays:			
34	Purchase/Ownership	Initial purch/season chgs	FNI/BID	Banners replaced as needed.
35	Installation	4X / yr. Seasonal changes	DPW	
36	Hardware	New purchase, repair/repl	DPW; FNI/BID	BID buys repl parts (brackets, etc), City installs. Purchased in cycle to ensure regular replacement.
37	Banner and Snowflake Cleaning/Storage	As needed	BID/FNI; DPW	New lit flakes ordered in '23.
38	Policy Management	On-going	DPW, CD; FNI/BID	Banner and Decoration policy now in place.

PARTNERS WORK PLAN

ITEM #	SERVICE PERFORMED	FREQUENCY	RESPONSIBLE PARTY	SCOPE OF DUTIES
39	Maintenance of Monument at Commercial & Winnec.	On-going	BID/FNI; Dairy Queen	DQ maintains landscaping. BID seals/paints every 3 yr. Last sealed in 2020. Start planning/saving now for when/if the monument needs to be replaced.
39.5	Art / Murals			Series of artist murals added to district '22-'23.
	Bus Depot	<i>Transfer location moved to Doty Ave in spring '23</i>		
40	Cleaning	Daily	Valley Transit	BID picks up cigarette butts. City owns bldg. VT cleans.
41	Routine Maintenance	As needed	City/DPW; Valley Transit	BID to monitor and communicate any issues with Valley Transit. See #13 above. Addtl coord. needed to address handicapped bus access during snow removal season. BID removes snow, City monitors for ice build up.
42	Locking/Building security	Daily	Valley Transit	Camera with WIFI coming
43	Capital Upgrades	As needed	Valley Transit	Desire for restrooms still present, but perhaps could be included in a future ramp with bus depot? Concerns present that this intersection not the safest/most conducive location for bus stop.
	Partnership Building:			
44	Joint Meetings	E/O Year or as needed	City; FNI	City/BID/FNI reps met again in 2021 – partners appreciate format and want to keep to every other year meeting frequency. Will meet again in 2023.
45	Pre-Construction Conferences; Detour Route Planning & Signing; Communication to Property Owners/Businesses	Regularly scheduled with projects	DPW; BID/FNI	Reference successful joint effort of City/BID/FNI with 2010 W WI Ave reconstruction & 2013 S. Commercial Street Road Constr. Public works good at notification of periodic short term constr. Monthly email newsletter. 2023 had very short notice of Marketplace lot and sidewalk work.
46	Communication & Contact Protocol	To be documented and implemented	City; FNI/BID	Share information, i.e., prioritized list of BID sidewalk snow removal, list of business owners and tenants, district-wide e-mail addresses. Keep City Maintenance & public works in the loop as well. New lit info sign on Keller Plaza a nice addition. Can we access lit sign on city hall?

PARTNERS WORK PLAN

ITEM #	SERVICE PERFORMED	FREQUENCY	RESPONSIBLE PARTY	SCOPE OF DUTIES
	Marketing/Public Relations:	On-Going	City; FNI/BID	Explore use of joint resources, including City newsletter, FNI website, Neenah Magazine, etc.
47	District & Destination Advertising	As Needed	FNI/BID	Wayfinding Signage off of I-41 completed 2018, Partner with Visitors Bureau (annual guide & mall kiosk display) Wayfinding kiosk added at Marketplace bump out 2020.
48	Maintain Web Site and Social Media Presence	On-Going	FNI/BID	Work with City Hall on cross calendar population of events.
49	Host annual BID events	Annually	FNI/BID	Warm Your Heart, Ultimate Ladies Day, Employee Apprec, Summer Madness, Small Business Saturday, Luminary Pop-Up, Shop n. Stroll, Fill spring activity gap in '24
50	Sponsor partner events with FNI & Other Entities	Annually	FNI/BID	A Very Neenah Christmas, Farmers Market, Historical Society PowWow, The Plaza, '23 new DORA with street concerts
51	Directory Updates	Annually	FNI/BID	Website updated monthly (or more frequently) to reflect business changes, print guide and scanned version of print guide updated yearly. Reformatted in 2019 and 2023-24..
52	Secret Shopper Program (<i>phase out – interest is low</i>)	On-Going	FNI/BID	Biz entitled to one free shop per year as requested
53	Gift Certificate Program	On-Going	FNI/BID	Explore every other year if moving to gift cards is more efficient than certificate program. New printing co in '23.
	Business Retention/Recruitment:	On-Going	City; FNI/BID	** Promote the Right Business Mix! ** FNI & Comm Dev now meets quarterly.
54	Ret. & Recr. Grant Program	On-Going	FNI/BID	Investigate incr. \$ match to due rising constr&materials costs.
54.5	Revolving Grant Programs	On-Going	FNI/BID	Awning, Sign, Sandw Bd, Placemaking – Based on needs each year
55	Exit Interviews	As Needed	FNI/BID	
56	Promote Façade Impr. Grants, Awning Grants	On-Going	City; FNI/BID	Funds still available from federal program
57	Ambassador Visits	As Needed	FNI/BID	
58	Recr. New Businesses & Retain Existing Businesses including second floor and office spaces	On-Going	CD; FNI/BID	Promote SBA loan program and other financial incentives including grant programs. Hold open houses in spring as needed. Discussed flow for handling conversations surrounding business inquiries in Neenah, regular communication between FNI/City good, perhaps a way to solidify communication flows for future.

PARTNERS WORK PLAN

ITEM #	SERVICE PERFORMED	FREQUENCY	RESPONSIBLE PARTY	SCOPE OF DUTIES
59	Market Analysis & Branding Study	As Needed	FNI, BID, Volunteer Steering Cmte., CD	In '13, update study done in 2003. Esri data updated Jan. 2023. Note City has this software. BID contracted with Element in 2019 to create a web landing page, info folder and to update the directory brochure. 2023 – community development completed downtown plan.
	Centralized District Management:			
60	Meeting Agendas & Minutes	On-going	City; FNI; BID	Comm Dev staff to take meeting Board minutes, FNI staff all other cmtes. City to post and publicly distribute Bd. agendas, FNI posts cmtes.
61	Meetings	Monthly/Quarterly/As Needed	City; FNI/BID	Annual meeting format changed to a more fun / engaging format. Was virtual '21..
62	Bill Payment & Reimb.	On-Going	FNI; Finance	FNI Acct. = Packet Assembly City reimbursement to FNI is now annually.
63	Create Ann. Op Plan	Annually	City;FNI/BID	
64	Manage Gift Cert. Program	On-Going	FNI/BID	
65	Information Services	On-Going	FNI	BID page on Website, mo. newsletter, periodic emails, Facebook, Instagram. Work with NPD on how to best communicate issues like shoplifting or breakins.
66	Manage Bills & Budget	On-Going	Finance;FNI/BID	City no longer sends out letters regarding the BID Assessment fee and reminding business owners to pay it before it rolls onto taxes if they prefer. This has not been a problem and Future Neenah has not received any complaints. With a change in state statue, the BID does not need an annual audit, a review is sufficient thereby saving those extra fees that an audit brings. BID bd to request an audit in 3 yr cycles.
67	Overhead – office, phone, computer, software, building	On-Going	FNI/BID	

Overall stress safety & cleanliness!

APPENDIX M

Your **Business Improvement District (BID)** Investment At Work

Public Relations & Marketing

Downtown Directory Brochure

BID Activities:

Warm Your Heart (February)

Ultimate Ladies Day

Spring Fling / Tiny Doors

Small Business Saturday
(November)

Summer Sale (August)

Luminary Night with Cookie
Crawl (December)

Shop & Strolls

Maintenance

Keep district clean: sweep,
weed, etc.

Purchase Banners

Contract Flowers

Contract Centralized Recycling

Snow removal

Seasonal decor: lights, bows,
garland, fall bales / stalks

Purchase & maintain: benches,
picnic tables, trash cans

Welcome monument at
entrance to district

Contract for Power Washing

Retention & Recruitment

Grant Programs:

Retention & Recruitment Grant

Facade Grant Program

Awning, Sign & Sandwich Board
Grant, Placemaking Programs

Recruit New & Retain Existing
Businesses

Administration

Office/Staff People/Information
Services/ Acct.

Host BID annual meeting

Communicate w/BID
Newsletters & Email Updates

Annual Operating Plan

Agendas & Minutes

Bi-annual Co-op Meetings
w/City, BID & Future Neenah

Represent Downtown Neenah

Public relations & marketing continued...

Community Event Partner: Historical Society PowWow, Farmers Market, Wine Walk and Very Neenah Christmas
Gift Certificate Program
Destination Marketing:
Partner w/Convention & Visitors Bureau: Display, Signage & Advertise in Annual Guide
Kiosks & Directional Trail Signage
Market analysis and branding study w/ logo identity
Increase Awareness & Visibility:
MailChimp & email blasts
Updated website & Online Presence incl. Instagram Acct.
Facebook posts
Exposure In Future Neenah Magazine
Advertising to Promote District
Customer Service



RESOLUTION NO. 2024-24

A RESOLUTION ESTABLISHING A MORATORIUM ON THE IMPOSITION AND COLLECTION OF FEES FOR 2025 UNDER THE CITY'S TRANSPORTATION ASSESSMENT REPLACEMENT FEE (ARTICLE VIII).

WHEREAS, the City of Neenah enacted an Ordinance (Article VIII, Neenah Code of Ordinances) effective in 2019 establishing a Transportation Assessment Replacement Fee (TARF), with the purpose of providing an alternative to special assessments for the payment of costs in operating and maintaining the City right-of-way, including streets, sidewalks and trails, and financing necessary repairs, replacements, and improvements thereof; and

WHEREAS, since its inception the TARF has efficiently and equitably allocated the said costs proportionally to the benefits enjoyed and services received therefrom to citizens, residential and commercial alike, across the entire City; and

WHEREAS, in October 2024 the City was placed on formal notice by the Litigation Center of the Wisconsin Manufacturers and Commerce Inc. (WMC), that it intended to challenge the lawful standing of the City's TARF in the Wisconsin courts if the City did not rescind the TARF and refrain in the future from collecting fees therefrom; and

WHEREAS, two proximally located municipalities have each had challenged their respective transportation utility fee ordinances (TUF's), related but distinct financing mechanisms; and both subsequently were forced by court rulings to repeal their TUF laws; and

WHEREAS, the City requires time to fully study and determine the best and most legally defensible manner in which to acquire funds to replace those lost if its TARF plan is hereafter unavailable; and

WHEREAS, the City budgeted for 2025 to replace the lost revenues through its debt levy, but must prospectively determine how revenues will be accounted for in future budget years; and

WHEREAS, it is deemed in the City's present best interest to forgo in 2025 charging its citizens the TARF fee, and retroactively so to the October 31,

2024 billing cycle, which was otherwise required by the Ordinance, and continuing the City's forbearance in so charging the fee until further action be later had by the Common Council;

NOW THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF NEENAH, WISCONSIN this ____ day of December, 2024, that there be, and hereby is, established and imposed a moratorium for the prospective enforcement of Article VIII, Neenah Code of Ordinances, thereby forgoing the City's collection for and receipt of funds otherwise received by virtue of the fee duly promulgated thereunder.

Recommended by:

CITY OF NEENAH, WISCONSIN

Moved: _____

Jane B. Lang, Mayor

Passed: _____

Charlotte K. Nagel, City Clerk



MEMORANDUM

To: Members of the Finance and Personnel Committee

From: Chairman Erickson *JE*

Date: November 21, 2024

Re: October Voucher Review

On behalf of the Committee and Common Council, I have reviewed expenditure abstracts and other Finance Department records supporting:

1. October General Expenditure Voucher Nos. 2139 through 2193 (\$289,759.70) and 2076 through 2172 and 59287 through 59410 (\$3,751,561.07) and October payroll (\$0.00) for a combined total of \$4,041,320.77.
2. October Automated Transfers Nos. 1 through 56 totaling \$2,522,096.41.

I recommend their approval.

Attached are schedules of October Automated Fund Transfers and Non-Payroll Expenditure Vouchers over \$2,000.

Attachments

Oct 2024 Check Register-Over \$2,000

AP Pymt Date	AP Pymt #	AP Vendor Name	AP Invoice #	AP Trans Amount	AP Description 01	AP Description 02	Fund Description	Department/Description
10/03/2024	2077	ASSOCIATED APPRAISAL CONSULTANTS	176642	3,041.67	OCT ASSOCIATED APPRAISAL		General Fund	Community Development
10/03/2024	2079	BAYCOM INC C/O OWNERSEDGE INC	RB3774	2,497.50	RADIO RELOCATION-LAROR		Facility Improvement Fund	Police
10/03/2024	2082	ENERGY CONTROL & DESIGN INC	100892IN	74,500.00	CHILLER REPLACEMENT		Facility Improvement Fund	Public Library
10/03/2024	2084	GRAYMONT WESTERN LIME INC	35229923RI	5,144.92	HYDRATED LIME		Water	Other
10/03/2024	2086	JIM FISCHER INC	CN7-24 PAY #3	72,052.56	PAY REQUEST NO 3, CONTRACT	7-24	Streets,Utility,Sidewalks	Sidewalks / Trials
10/03/2024	2087	MCC INC	CN7-21 PAY #9	127,479.29	PAY REQUEST NO 9, HARRISON	POND	Storm Water Management	Sewer Repair/Replacement
10/03/2024	2088	MENASHA, CITY OF	SEP 2024 WRS	45,003.84	SEP RETIREMENT-MENASHA		Benefit Accrual Fund	Retirement & Taxes
10/03/2024	2089	MIDWEST TAPE	508066510	5,000.00	ELECTRONIC MATERIALS		Library Fd/ Misc. Trusts	Public Library
10/03/2024	2090	NEENAH MENASHA SEWERAGE COMMISSION	2024265	39,868.00	OCT PRINCIPAL PYMT, CW LOA	N	Sewer Capital Fund	Sewer Capital Costs
10/03/2024	2093	NEENAH MENASHA SEWERAGE COMMISSION	2024265	184,353.16	OCT PLANT EXPENSE		Sewer Operating Utility	Sewer Operations
10/03/2024	2094	NEENAH MENASHA SEWERAGE COMMISSION	2024265	2,443.00	OCT INTEREST PYMT, RE LOAN		Sewer Capital Fund	Sewer Capital Costs
10/03/2024	2095	NEENAH MENASHA SEWERAGE COMMISSION	2024265	13,574.00	OCT PRINCIPAL PYMT, RE LOA	N	Sewer Capital Fund	Sewer Capital Costs
10/03/2024	2096	NEENAH MENASHA SEWERAGE COMMISSION	2024265	9,690.00	OCT INTEREST PYMT, CW LOAN		Sewer Capital Fund	Sewer Capital Costs
10/03/2024	2099	PRIMADATA LLC	67740	2,063.64	SEP UTILITY BILLS-POSTAGE		General Fund	Finance
10/03/2024	2093	TRECO'S	22200	17,162.00	SITE WORK 2405 SCHULTZ DR	IVE	TID #9-U S, Hwy41 Industr	Other
10/03/2024	2094	WESTWOOD PROFESSIONAL SERVICES INC	1240902468	5,280.00	AUG PROFESSIONAL SRV REAL	ESTATE	Streets,Utility,Sidewalks	Upgrades-City Initiated
10/03/2024	2095	WESTWOOD PROFESSIONAL SERVICES INC	1240902737	2,414.50	AUG PROFESSIONAL SERVICES	DOUGLAS WET POND	Storm Water Management	Sewer Repair/Replacement
10/03/2024	2101	WILLIAM P SCOTT ATTORNEY AT LAW INC	2024004	9,840.00	JUL ARROWHEAD PARK LEGAL		Facility Improvement Fund	Other
10/03/2024	2104	WILLIAM P SCOTT ATTORNEY AT LAW INC	2024005	8,640.00	AUG ARROWHEAD PARK LEGAL		Facility Improvement Fund	Other
10/03/2024	2096	WIRTH + BAYNARD LAW OFFICES	200	9,860.00	AUG LEGAL SERVICES,WI REA	LTORS ASSOC	Liability Insurance	Liability Insurance
10/03/2024	2099	CIVIC PLUS LLC	317513	5,192.70	CIVICPLUS SOCIAL MEDIA AR	CHIVING	Capital Equipment Fund	Information Systems
10/10/2024	2101	ENERGY CONTROL & DESIGN INC	100940IN	6,505.00	REPLACE AIR DAMPER		Facility Improvement Fund	Public Library
10/10/2024	2102	FIRE APPARATUS & EQUIPMENT INC	26206	2,454.48	E32 REPAIRS		Neenah Menasha Fire	Fire Department
10/10/2024	2104	GEI CONSULTANTS INC	3161253	7,508.32	LIBDM PLANNING SERVICES 7	1/27/24-8/30/24	Facility Improvement Fund	Parks
10/10/2024	2105	GRAYMONT WESTERN LIME INC	35229306RI	5,069.90	HYDRATED LIME		Water	Other
10/10/2024	2106	GRIES ARCHITECTURAL GROUP INC	24091837	10,561.05	PRELIMINARY DESIGN		Facility Improvement Fund	Parks
10/10/2024	2109	MCMAHON	396503	10,634.75	AUG PROFESSIONAL SERVICES	CONTRACT	Facility Improvement Fund	Other
10/10/2024	2110	MENASHA, CITY OF	SEP 2024 COURT	6,958.84	SEP COURT FINES		Water	Parks
10/10/2024	2111	SPARKLE AND SHINE CLEANING	NEEPARK17	4,000.00	SEPT, CLEANING		Water	Other
10/10/2024	2117	TRANSCENDENT TECHNOLOGIES LLC	M7348	11,725.00	ASCENT LRS PURCHASE-PYM	NT 2	Joint Municipal Court Fd	Administration Exp.
10/10/2024	2118	TRANSCENDENT TECHNOLOGIES LLC	M7348	4,375.00	ASCENT IMPLEMENTATION PAR	TIAL	General Fund	Parks
10/10/2024	2121	WINNEBAGO COUNTY TREASURER	LF133915	2,116.00	SEP 2024 LANDFILL CHARGES		Capital Equipment Fund	Information Systems
10/10/2024	2121	WINNEBAGO COUNTY TREASURER	SEP 2024 COURT	3,755.52	SEP COURT FINES		Capital Equipment Fund	Information Systems
10/10/2024	2121	WINNEBAGO COUNTY TREASURER	LF133915	37,102.12	SEP 2024 LANDFILL CHARGES		Recycling Fund	Recycling Program
10/10/2024	2123	CHEMTRADE CHEMICALS US LLC	90155226	9,117.72	FERRIC SULFATE		Joint Municipal Court Fd	Administration Exp.
10/17/2024	2123	LA FORCE INC	2227852A	20,000.00	ADA DOORS-RVS		General Fund	Sanitation
10/17/2024	2128	SECURIAN FINANCIAL GROUP INC	NOV 2024 2832L	5,964.68	NOV INSURANCE		Water	Other
10/31/2024	2139	U S BANK	10-13-24	7,250.00	CIRCA	DIVERSITY HIRING PROGRAM	Facility Improvement Fund	Parks
10/31/2024	2140	U S BANK	10-13-24	3,900.00	CORE & MAIN - W1005	U8337618" VALVE	Benefit Accrual Fund	Insurance
10/31/2024	2140	U S BANK	10-13-24	6,320.16	HAWKINS INC	LPC-31	General Fund	Human Resources & Safety
10/31/2024	2140	U S BANK	10-13-24	3,551.80	AIRGAS - NORTH	CARBON DIOXIDE	Water	Other
10/31/2024	2140	U S BANK	10-13-24	5,010.03	HAWKINS INC	SODIUM PERMANGANATE	Water	Other
10/31/2024	2140	U S BANK	10-13-24	2,959.20	BAKER-TAYLOR	BOOKS	Library Fd/ Misc. Trusts	Public Library
10/31/2024	2140	U S BANK	10-13-24	3,651.83	BAKER-TAYLOR	BOOKS	General Fund	Public Library
10/31/2024	2140	U S BANK	10-13-24	4,442.64	CONCORD THEATRICALS CORP	LICENSING AGREEMENT CHICA	General Fund	Public Library
10/24/2024	2141	DAVID TENOR CORPORATION	CN1-24 PAY #7	767,791.57	PAY REQUEST NO 7, CONTRACT	1-24	Park & Rec Trust Funds	Park & Rec Trust Exps
10/24/2024	2142	DAVID TENOR CORPORATION	CN5-24 PAY #4	147,718.21	PAY REQUEST NO 4, CONTRACT	5-24	Streets,Utility,Sidewalks	Upgrades-City Initiated
10/24/2024	2142	DONALD HIETPAS & SONS INC	CN3-24 PAY #7	360,210.10	PAY REQUEST NO 7, CONTRACT	3-24	Streets,Utility,Sidewalks	Upgrades-City Initiated
10/24/2024	2143	DONALD HIETPAS & SONS INC	CN3-24 PAY #7	2,047.50	PAY REQUEST NO 7, CONTRACT	3-24	Water	Other
10/24/2024	2143	DONALD HIETPAS & SONS INC	101078IN	2,843.25	MAINTENANCE AGRM'T - TEMP	CONTROLS	General Fund	Other
10/24/2024	2145	ENERGY CONTROL & DESIGN INC	242220	6,812.00	FALL/WINTER ACTIVITY GUID	E	General Fund	Municipal Facilities
10/24/2024	2146	GRAPHIC COMPOSITION LLC	35229943RI	4,643.98	HYDRATED LIME		General Fund	Park & Rec Administration
10/24/2024	2147	GRAYMONT WESTERN LIME INC	CN7-24 PAY #4	11,316.06	PAY REQUEST NO 4, CONTRACT	7-24	Storm Water Management	Sewer Repair/Replacement
10/24/2024	2147	JIM FISCHER INC	CN7-24 PAY #4	41,986.47	PAY REQUEST NO 4, CONTRACT	7-24	Streets,Utility,Sidewalks	Sidewalks / Trials
10/24/2024	2147	JIM FISCHER INC	CN7-24 PAY #4	15,928.15	PAY REQUEST NO 4, CONTRACT	7-24	Streets,Utility,Sidewalks	Street Maintenance
10/24/2024	2147	JIM FISCHER INC	CN7-24 PAY #4	5,704.29	PAY REQUEST NO 4, CONTRACT	7-24	Water	Other
10/24/2024	2147	JIM FISCHER INC	CN7-24 PAY #4	15,160.00	ARROWHEAD PARK SEP LEGAL	SERVICES	Facility Improvement Fund	Other
10/24/2024	2156	WILLIAM P SCOTT ATTORNEY AT LAW INC	2024008	12,609.69	LEVENHAGEN OIL CORPORATI	DIESEL/4512 GALLONS	Fleet Management	Insurance
10/31/2024	2159	U S BANK	10-25-24	2,380.00	TCAW OCC HEALTH	SEP LABS	Benefit Accrual Fund	Insurance
10/31/2024	2159	U S BANK	10-25-24	10,984.98	LEVENHAGEN OIL CORPORATI	DIESEL/4004 GALLONS	Fleet Management	Sanitation
10/31/2024	2159	U S BANK	10-25-24	5,980.00	LAKESHORE RECYCLING SYST	SEP DUMPS/STER PICKUP	General Fund	Municipal Facilities
10/31/2024	2159	U S BANK	10-25-24	3,658.70	ZARNOTH BRUSH WORKS INC	SUCTION HOSES, BROOM,	Fleet Management	Insurance
10/31/2024	2159	U S BANK	10-25-24	10,400.00	TCAW OCC HEALTH	SEP PRACTITIONER SERVICES	Benefit Accrual Fund	Insurance
10/31/2024	2159	U S BANK	10-25-24	10,629.37	LEVENHAGEN OIL CORPORATI	LEAD FREE/4007 GALLONS	Fleet Management	Insurance
10/31/2024	2159	U S BANK	10-25-24	10,999.30	LEVENHAGEN OIL CORPORATI	LEAD FREE/4012 GALLONS	Fleet Management	Insurance
10/31/2024	2159	U S BANK	10-25-24	5,598.07	ALAMO GROUP	BEARINGS,PRESS PLATE CLUT	Fleet Management	Insurance
10/31/2024	2159	U S BANK	10-25-24	3,959.94	COMPASS MINERALS AMER	ROAD SALT	General Fund	Municipal Facilities
10/31/2024	2159	U S BANK	10-25-24	45,920.00	LANDIS+GYR TECHNOLOGY	AMI PROJECT MGMT	Water	Land Maintenance
10/31/2024	2159	U S BANK	10-25-24					Other

Oct 2024 Check Register-Over \$2,000

AP Pymt #	AP Pymt Date	AP Vendor Name	AP Invoice #	AP Trans Amount	AP Description 01	AP Description 02	Fund Description	Department Description
2160	10/31/2024	ASSOCIATED APPRAISAL CONSULTANTS	177142	3,041.67	NOV ASSOCIATED APPRAISAL		General Fund	Community Development
2164	10/31/2024	ENERGY CONTROL & DESIGN INC	101184IN	74,519.00	REPLACE CHILLER		Facility Improvement Fund	Public Library
2166	10/31/2024	GRAYMONT WESTERN LIME INC	35230138RI	5,253.82	HYDRATED LIME		Water	Other
2193	10/31/2024	U S BANK	10-25-24	2,688.00	VP VREDEES - APPLETON	ST 32/38 DRYERS	Neenah Menasha Fire	Fire Department
		U S BANK	10-25-24	2,525.25	SP ELECTIONSOURCE	ELECTION SUPPLIES	General Fund	Legal & Adm Services
		U S BANK	10-25-24	11,370.45	FS *WWW.MTCPRO.COM	6-MP ENTERPRISE LICEN/2YR	Water	Other
		U S BANK	10-25-24	4,167.00	WWW.UJ.COM	POINT TO POINT WIFI UPGRA	Capital Equipment Fund	Information Systems
59295	10/03/2024	GRAEF	134687	2,970.00	WETLAND DELINEATION THRU	8/24/24	Park & Rec Trust Funds	Park & Rec Trust Exps
59298	10/03/2024	JOHNSON CONTROLS SECURITY SOLUTIONS	40559275	2,052.18	ALARM SERVICE		General Fund	Other Pk & Rec Activities
59299	10/03/2024	LANGE ENTERPRISES INC	88851	2,731.42	SIGN SHEETING		General Fund	Street Signal & Light
59305	10/03/2024	VINTON CONSTRUCTION COMPANY	24039X2	3,746.20	MANHOLE CASTINGS		Sewer Capital Fund	Sewer Repair/Replacement
59309	10/03/2024	ZENTURE SOLUTIONS LLC	46676	3,063.00	HH GRANT 225 WEBSTER ST		TIF Affordable Housing	Community Development
59313	10/10/2024	DON E PARKER EXCAVATING INC	CN1-23 FINAL	29,633.24	FINAL PAY REQUEST_CONTRAC	T 1-23	Sewer Capital Fund	Sewer Repair/Replacement
		DON E PARKER EXCAVATING INC	CN1-23 FINAL	38,792.20	FINAL PAY REQUEST_CONTRAC	T 1-23	Water	Other
		DON E PARKER EXCAVATING INC	CN1-23 FINAL	18,876.57	FINAL PAY REQUEST_CONTRAC	T 1-23_BURR AVE	Streets Utility Sidewalks	Sewer Repair/Replacement
		DON E PARKER EXCAVATING INC	CN1-23 FINAL	133,233.60	FINAL PAY REQUEST_CONTRAC	T 1-23	Storm Water Management	Sewer Repair/Replacement
		DON E PARKER EXCAVATING INC	CN1-23 FINAL	56,725.58	FINAL PAY REQUEST_CONTRAC	T 1-23	Water	Other
59320	10/10/2024	HYDRITE CHEMICAL COMPANY	2024000067651	8,474.40	SODIUM HYPOCHLORITE		Neenah Menasha Fire	Fire Department
59321	10/10/2024	JEFFERSON FIRE & SAFETY INC	PB001815	3,762.60	FIRE HOSE		Facility Improvement Fund	Parks
59323	10/10/2024	LEE RECREATION LLC	1666824	125,000.00	LAUDAN PLAYGROUND		Joint Municipal Court Fd	Administration Exp
59331	10/10/2024	STATE OF WISCONSIN	SEP 2024 COURT	10,312.00	SEP COURT FINES		Capital Equipment Fund	Police
59335	10/17/2024	BERGSTROM AUTOMOTIVE	N25029	47,969.50	SQUAD PURCHASE - #8		Capital Equipment Fund	Police
		BERGSTROM AUTOMOTIVE	N25025	47,969.50	SQUAD PURCHASE - #7		Capital Equipment Fund	Information Systems
		FLOCK SAFETY	INV48487	30,000.00	FLOCK SAFETY SUBSCRIPTION		General Fund	Police
59339	10/17/2024	IMAGE STUDIOS INC	75843	7,000.00	NPD RECRUITMENT VIDEO		Neenah Menasha Fire	Other
59343	10/17/2024	JEFFERSON FIRE & SAFETY INC	IN319116	9,209.45	EQUIP DRYER		Capital Equipment Fund	Public Works
59344	10/17/2024	MONROE TRUCK EQUIPMENT INC	47415	53,492.00	LOADER #29		Facility Improvement Fund	Public Works
59346	10/17/2024	MONROE TRUCK EQUIPMENT INC	15781	6,804.00	TRAFFIC SHOP KEY FOBS		Water	Other
59348	10/17/2024	ONE SOURCE TECHNOLOGIES INC	RA25104030	10,473.50	2024-2025 ADVANCED ASSESS	MENT	Federal COVID Program	Block Grant
59349	10/17/2024	PUBLIC SERVICE COMMISSION	UTIL/REFUND	6,279.00	REFUND STORMWATER OVRCHRG	312 STONECREST CT	Park & Rec Trust Funds	Park & Rec Trust Exps
59351	10/17/2024	ROCKFORD RIGGING INC	2287158	2,546.00	ADA DOORS-RVS		General Fund	Community Development
59354	10/17/2024	STANTEC CONSULTING SERVICES INC	705346	2,028.00	LITTER CONTAINERS		Streets Utility Sidewalks	Street Maintenance
59355	10/17/2024	WAUSAU TILE INC	15453	43,414.00	OCT MASS TRANSIT		Fleet Management	Municipal Facilities
59359	10/24/2024	APPLETON CITY OF	8300019836	29,947.26	BRIDGE DECK SEALING		Streets Utility Sidewalks	Upgrades-City Initialed
59364	10/24/2024	FAHRNER ASPHALT SEALERS LLC	38812	10,421.00	PLOW BLADES		Sewer Capital Fund	Sewer Repair/Replacement
59366	10/24/2024	GRAY'S INC	CN2-24 PAY #6	146,939.72	PAY REQUEST NO.6 CONTRACT	2-24	Storm Water Management	Sewer Repair/Replacement
59371	10/24/2024	KRUCZEK CONSTRUCTION INC	CN2-24 PAY #6	69,701.50	PAY REQUEST NO.6 CONTRACT	2-24	Neenah Menasha Fire	Fire Department
		KRUCZEK CONSTRUCTION INC	CN2-24 PAY #6	72,927.03	PAY REQUEST NO.6 CONTRACT	L VEHICLES	TIF Affordable Housing	Community Development
59374	10/24/2024	MIKE CAVES RUST STOP LLC	579655	3,205.00	UNDERCOATING SPRAY FOR AL		TIF Affordable Housing	Community Development
59378	10/24/2024	OFFERRELL'S PRECISION PAINTING	653	2,700.00	HIGH GRANT 244 4TH STREET		Housing Fund	Community Development
59381	10/24/2024	SCHABEL EXTERIORS LLC	23221	12,089.50	HIGH LOAN 210 5TH ST		TIF Affordable Housing	Community Development
		SCHABEL EXTERIORS LLC	23221	10,945.00	CDBG 210 5TH STREET		Neighborhood Inv Program	Community Development
59386	10/24/2024	VALLEY EXTERIORS LLC	785	5,000.00	HIGH GRANT 220 5TH STREET		Streets Utility Sidewalks	Community Development
59387	10/24/2024	VALLEY VNA SENIOR CARE	AUG 2024	75,411.41	AUG NIFG PAY REQUEST		Streets Utility Sidewalks	Sidewalks / Trials
		VALLEY VNA SENIOR CARE	SEP 2024	22,415.48	SEP NIFG PAYMENT TO SUBRE	CIPIENT	Water	Other
59388	10/24/2024	VAN SISTINE HOMES LLC	ESCROW REIMB #2	9,958.24	REIMB SIDEWALK ESCROW 8 O	F 32 LOTS	Facility Improvement Fund	Parks
59395	10/31/2024	EVERLASTING CONCRETE CONSTRUCTION	2848	4,000.00	DRIVEWAY INSTALLATION		Benefit Accrual Fund	Insurance
59403	10/31/2024	SABEL MECHANICAL LLC	2-24W PAY #1	184,801.88	PAY REQUEST #1 CONT 2-24W		Federal COVID Program	Block Grant
59404	10/31/2024	SDS PAINTING COMPANY INC	2308	7,505.00	PAINTING			
59405	10/31/2024	STANDARD INSURANCE COMPANY	138472	4,416.43	NOV ANCILLARY BENEFITS			
59406	10/31/2024	STANTEC CONSULTING SERVICES INC	2296347	7,609.25	CDBG HOUSING STUDY ASSIST	ANCE THRU 10/4		
				3,825,453.31				

EXPENDITURE ABSTRACT FOR PERIOD OCTOBER 1 THROUGH OCTOBER 31, 2024
EXPLANATION OF AUTOMATED TRANSFERS

Transfer No.	Transfer Date	Amount	Vendor	Purpose	Budget/Cost Center
1	10/1/24	\$1,469.61	DELTA DENTAL	Vision Insurance	FRINGE BENEFIT DIST.
2	10/1/24	\$296,099.95	HEALTH PARTNERS	Oct Insurance Premiums	FRINGE BENEFIT DIST.
3	10/1/24	\$2,728.17	BANCORP	FSA/HRA Debit Card Prefund	N/A
4	10/2/24	\$8,271.11	DIVERSIFIED BENEFIT SERVICES	2024 Employee HRA Plan	N/A
5	10/2/24	\$3,508.20	DELTA DENTAL	Dental Claims	FRINGE BENEFIT DIST.
6	10/2/24	\$774.22	DIVERSIFIED BENEFIT SERVICES	2024 Employee FSA Plan	N/A
7	10/4/24	\$2,439.69	DIVERSIFIED BENEFIT SERVICES	2024 Employee FSA Plan	N/A
8	10/4/24	\$13,920.69	DIVERSIFIED BENEFIT SERVICES	2024 Employee HRA Plan	N/A
9	10/8/24	\$2,504.72	BANCORP	FSA/HRA Debit Card Prefund	N/A
10	10/9/24	\$6,255.84	DELTA DENTAL	Dental Claims	FRINGE BENEFIT DIST.
11	10/9/24	\$1,677.90	DIVERSIFIED BENEFIT SERVICES	2024 Employee HRA Plan	N/A
12	10/9/24	\$632.82	DIVERSIFIED BENEFIT SERVICES	2024 Employee FSA Plan	N/A
13	10/10/24	\$2,352.32	QUADIENT	Postage	N/A
14	10/10/24	\$20,023.00	MISSIONSQUARE	457 Deferred Comp. Contributions	N/A
15	10/10/24	\$4,346.75	MISSIONSQUARE	Employee IRA Contributions	N/A
16	10/10/24	\$2,149.87	MIDAMERICA	FICA Alternative Plan #3121	N/A
17	10/10/24	\$49.00	COMMUNITY FIRST CREDIT UNION	FD Local 275 Conduit	N/A
18	10/10/24	\$6,384.40	COMMUNITY FIRST CREDIT UNION	FD Union Dues	N/A
19	10/10/24	\$1,347.53	ASSOCIATED BANK	Child Support	N/A
20	10/10/24	\$520,515.62	EMPLOYEE PAYROLL	ACH Direct Deposit	N/A
21	10/10/24	\$1,695.00	NATIONWIDE	457 Deferred Comp. Contributions	N/A
22	10/10/24	\$1,150.00	NATIONWIDE	Employee IRA Contributions	N/A
23	10/10/24	\$1,000.00	WISCONSIN DEPT OF REVENUE	New TID Fee for TIF 13	N/A
24	10/11/24	\$146,189.35	DEPARTMENT OF THE TREASURY	Employer/Employee Social Security Federal Withholding	FRINGE BENEFIT DIST.
25	10/11/24	\$1,042.01	DIVERSIFIED BENEFIT SERVICES	2024 Employee FSA Plan	N/A
26	10/11/24	\$1,548.42	DIVERSIFIED BENEFIT SERVICES	2024 Employee HRA Plan	N/A
27	10/15/24	\$30,705.75	WISCONSIN DEPT OF REVENUE	State Withholding	FRINGE BENEFIT DIST.
28	10/15/24	\$3,074.40	ASSOCIATED BANK	Sept Bank Service Fee	N/A
29	10/16/24	\$2,739.59	BANCORP	FSA/HRA Debit Card Prefund	N/A
30	10/16/24	\$6,061.93	DELTA DENTAL	Dental Claims	FRINGE BENEFIT DIST.
31	10/16/24	\$4,679.54	DIVERSIFIED BENEFIT SERVICES	2024 Employee HRA Plan	N/A
32	10/16/24	\$695.50	DIVERSIFIED BENEFIT SERVICES	2024 Employee FSA Plan	N/A
33	10/18/24	\$251.95	DIVERSIFIED BENEFIT SERVICES	2024 Employee FSA Plan	N/A
34	10/18/24	\$2,053.07	DIVERSIFIED BENEFIT SERVICES	2024 Employee HRA Plan	N/A
35	10/21/24	\$2,261.56	WISCONSIN DEPT OF REVENUE	September Sales Tax	N/A
36	10/22/24	\$2,745.72	BANCORP	FSA/HRA Debit Card Prefund	N/A
37	10/22/24	\$475.00	ASSOCIATED BANK	Trust Fees	N/A
38	10/22/24	\$625.00	ASSOCIATED BANK	3rd Qtr Fees	N/A
39	10/23/24	\$603.49	DIVERSIFIED BENEFIT SERVICES	2024 Employee FSA Plan	N/A
40	10/23/24	\$8,883.90	DIVERSIFIED BENEFIT SERVICES	2024 Employee HRA Plan	N/A
41	10/23/24	\$4,518.60	DELTA DENTAL	Dental Claims	FRINGE BENEFIT DIST.
42	10/24/24	\$20,023.00	MISSIONSQUARE	457 Deferred Comp. Contributions	N/A
43	10/24/24	\$4,346.75	MISSIONSQUARE	Employee IRA Contributions	N/A
44	10/24/24	\$2,802.37	MIDAMERICA	FICA Alternative Plan #3121	N/A
45	10/24/24	\$49.00	COMMUNITY FIRST CREDIT UNION	FD Local 275 Conduit	N/A
46	10/24/24	\$1,347.53	ASSOCIATED BANK	Child Support	N/A
47	10/24/24	\$518,713.20	EMPLOYEE PAYROLL	ACH Direct Deposit	N/A
48	10/24/24	\$1,695.00	NATIONWIDE	457 Deferred Comp. Contributions	N/A
49	10/24/24	\$1,150.00	NATIONWIDE	Employee IRA Contributions	N/A
50	10/24/24	\$30,351.70	WISCONSIN DEPT OF REVENUE	State Withholding	FRINGE BENEFIT DIST.
51	10/25/24	\$139,421.64	DEPARTMENT OF THE TREASURY	Employer/Employee Social Security Federal Withholding	FRINGE BENEFIT DIST.
52	10/25/24	\$5,080.38	DIVERSIFIED BENEFIT SERVICES	2024 Employee HRA Plan	N/A
53	10/29/24	\$2,517.22	BANCORP	FSA/HRA Debit Card Prefund	N/A
54	10/29/24	\$289,759.70	US BANK	9/26-10/25 P-Card Statement	N/A
55	10/30/24	\$4,821.00	DELTA DENTAL	Dental Claims	FRINGE BENEFIT DIST.
56	10/30/24	\$1,092.64	DIVERSIFIED BENEFIT SERVICES	2024 Employee FSA Plan	N/A
57	10/30/24	\$1,760.35	DIVERSIFIED BENEFIT SERVICES	2024 Employee HRA Plan	N/A
58	10/31/24	\$31,744.92	WISCONSIN DEPT OF REVENUE	State Withholding	FRINGE BENEFIT DIST.
59	10/31/24	\$231,249.16	WI EMPLOYEE TRUST FUNDS	Retirement Contribution	FRINGE BENEFIT DIST.
60	10/31/24	\$110,769.55	WE Energies	Invoices	N/A
61	10/31/24	\$2,960.11	MERCHANT SERVICES	Debit Card/Credit Card Service Fee	N/A
OCTOBER TOTAL		\$2,622,096.41			