



City of Neenah
COMMON COUNCIL MINUTES
Wednesday, August 20, 2025, at 6:00 PM
Neenah City Hall – 211 Walnut Street
Council Chambers

The Common Council of the City of Neenah, Winnebago County, Wisconsin, met in regular session at 6:00 p.m., August 20, 2025, in the Council Chambers of Neenah City Hall.

Mayor Lang is the chair.

Present: Aldermen Bruno, Erickson, Linski, Ellis, Steiner, Pollnow, Lendrum, Weber, and Council President Borchardt. Staff present Director of Finance Rasmussen, Director of Community Development & Assessment Nieforth, Public Works Director Kaiser, City Attorney Rashid, and City Clerk Nagel.

Also Present: Fire Chief Teesch, Police Chief Olson, Human Resources Director Fairchild, and those noted on the attached Meeting Sign-In Sheets.

Mayor Lang called the meeting to order at 6:00 p.m.

I. Roll Call and Pledge of Allegiance

The City Clerk called a voice roll call as the Mayor/Aldermen recorded their attendance in the RollCall-Pro System followed by the Pledge of Allegiance led by Alderman Ellis.

II. Introduction and Confirmation of Mayor's Appointment(s)

A. None.

III. Approval of Council Proceedings

A. [Approval of the Council Minutes and Proceedings of August 6, 2025 regular session.](#)

B. **(UC)**

Seeing no objections, the Minutes and Proceedings were ordered approved as written.

IV. [Public Hearings](#)

A. Consider Special Use Permit 2-25 Request by IREIT Neenah Fox Point, LLC (owner) on behalf of Milbrew Holdings, LLC (applicant), for a drive-thru restaurant (7 Brew Drive-Thru Coffee) on property located at 828 Fox Point Plaza.

Mayor Lang opened the public hearing at 6:02 p.m. After three calls for comments, there were no appearances. Mayor Lang closed the public hearing at 6:03 p.m.

B. Consider Special Use Permit 3-25 Request by Shattuck Neenah, LLC (property owner) on behalf of New Springs Christian Academy (applicant), to construct an outdoor play area associated a private school on property located at 600 Elm Street.

Mayor Lang opened the public hearing at 6:03 p.m.

Justin Stambuk, 604 Elm Street. Mr. Stambuk introduced himself as staff of the New Springs Christian Academy, who was here for any questions.

After three calls for comments, there were no appearances. Mayor Lang closed the public hearing at 6:04 p.m.

V. [Plan Commission report from August 12, 2025 meeting pertaining to the Public Hearings:](#)

(Ald. Steiner) (Minutes can be found on the City website)

1. Commission recommends Council approve Special Use Permit 2-25 a Special Use Permit for a drive-thru coffee business located at 828 Fox Point Plaza subject to the conditions of the Approval Letter. **(RollCall-Pro)**
MSCR P Steiner/Pollnow to approve as recommended by the Plan Commission, all voting aye.
2. Commission recommends Council approve Special Use Permit 3-25 a Special use Permit for a playground located at 600 Elm Street subject to the conditions of the Special Use Review Letter. **(RollCall-Pro)**
MSCR P Steiner/Ellis to approve as recommended by the Plan Commission, all voting aye.

VI. Public Forum

- A. Speakers should give their name and residential address (not mailing address) and are allowed five minutes to speak on any topic.
 1. Kate Hancock-Cooke, 216 Bosworth Court. County Board Supervisor Hancock-Cooke spoke on the proposed Winnebago County Sale Tax resolution. Supervisor Hancock-Cooke shared with the Council the presentation given by County Executive Hintz to the County Board at their August 19, 2025 meeting. She pointed out the slides with the main points, and advised the Council the resolution was withdrawn without discussion at the meeting. The resolution will be on a future County Board agenda. A copy of the presentation is attached to the meeting minutes.

VII. Mayor/Council consideration of public forum issues

- A. Alderman Steiner appreciates Supervisor Hancock-Cooke's presentation because there can be some disconnect at times between the County Board and the Council.
- B. Alderman Pollnow advised that the resolution was brought forward to create a committee and then bring the resolution back with the details worked out. The resolution will be brought back to the next County Board meeting.

VIII. Consent Agenda

- A. None.

IX. Reports of standing committees

- A. [Regular Public Services and Safety Committee meeting of August 12, 2025:](#) (Chairman Lendrum/Vice Chairman Weber) (Minutes can be found on the City website)
 1. Meeting cancelled, no report.

- B. [Regular Finance and Personnel Committee meeting of August 11, 2025:](#) (Chairman Steiner/Vice Chairman Erickson) (Minutes can be found on the City website)
1. Committee recommends Council approve the Command Staff stipend adjustment retroactively to July 1, 2025 to be in line with the updated Police Union Contract. **(RollCall-Pro)**
MSCRIP Steiner/Erickson to approve as recommended by the Finance and Personnel Committee, all voting aye.
- Director Fairchild pointed out that this is really creating a new pay structure for the Command Staff. Currently a stipend is applied based on the differential similar to the 2014 memo which has been followed for several years. The problem is that at the end of the year when salary/stipend adjustments are made, the Command Staff loses pay in the very last pay period of the year, which is confusing. Therefore, we would like to create a standard pay plan by applying the stipend to the base salary as a standard rate going forward.
- X. Reports of special committees and liaisons and various special projects committees
- A. [Regular Plan Commission meeting of August 12, 2025:](#) (Alderman Steiner) (Minutes can be found on the City website)
1. Report on Neenah Housing Study and Needs Assessment Implementation. **(No Action)**
- Alderman Steiner reported that the Plan Commission reviewed potential amendment to accessory dwelling units section of the municipal code which will be coming forward for Council approve.
- B. [Report from the Business Improvement District Board meeting of August 19, 2025](#) – Alderman Ellis
1. No report.
- C. [Report from the Library Board meeting of August 20, 2025](#) – Alderman Erickson
1. The Friends of the Neenah Public Library Book Sale netted the second highest sales for the library.
 2. Alderman Erickson gave dates of upcoming events which can be found the [library website](#).
 3. There were 4,813 lunches served through the Free Lunch Program this summer.
 4. Circulation statistics were given.
- D. [Report from the Neenah Arts Council August 13, 2025](#) – Alderman Erickson
1. Toured the new Boys and Girls Club which is opening September 2nd.
 2. The Council participated in the Neenah's Night Out Event on August 5th at Memorial Park.
 3. The Council will be at Boogie Downtown on August 27th.
- E. [Report from the Landmarks Commission August 13, 2025](#) – Alderman Weber
1. Discussion was had on the final Landmarks Brochure.

2. Voyager Canoe Excursion is scheduled in conjunction with the Pow-Wow on September 13th, noon-4 p.m.
3. The Wisconsin Historical Society Annual Meeting will be held October 16th and 17th. A few members will be attending.

XI. Presentation of petitions

- A. Any other petition received by the City Clerk's Office after distribution of the agenda.
 1. None.

XII. Council Directives

- A. None.

XIII. Unfinished Business

- A. None.

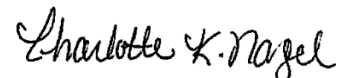
XIV. New Business

- A. Any announcements/questions that may legally come before the Council.
- B. Happy Birthday to Alderman Linski.

XV. Adjournment

- A. **Motion by Pollnow/Erickson to adjourn. Motion carried in a voice vote 9-0. Meeting adjourned at 6:31 p.m.**

Respectfully submitted,



Charlotte Nagel, City Clerk

**CITY OF NEENAH – COMMON COUNCIL MEETING
WEDNESDAY, AUGUST 20, 2025
ATTENDANCE SHEET**

NAME	ADDRESS
1. Frank Cuthbert	1533 Fallow Dr.
2. Kate Hancock-Leake	216 Bosworth Ct.
3. Justin Stambuk	604 Elm St
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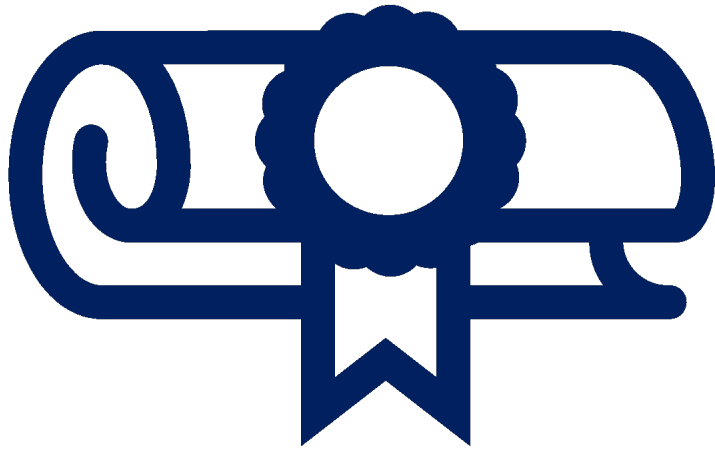
County Option Sales Tax



Winnebago County

County Executive

What the law says:



- County Sales Tax Authority in Wisconsin Under Wisconsin Statutes §77.70, counties may adopt a 0.5% local sales and use tax (any county may impose county sales and use taxes under this subchapter by the adoption of an ordinance, stating its purpose and referring to this subchapter. The rate of the tax imposed under this subsection is 0.5 percent of the sales price or purchase price)
- This tax is added to the statewide 5% rate, making the total 5.5% in participating counties. Milwaukee County is the only exception, with a 0.9% rate due to special legislation.
- The State collects the county tax along with the state tax with *no* administrative burden for Winnebago County.
- Winnebago County is one of only two counties statewide that have not yet adopted this tax.
- Key Insight: The county sales tax is a tool for generating local revenue without increasing property taxes—and without relying on fund balance reserves.

Legal Framework: County Sales Tax & Property Tax Relief

- Wisconsin Statute § 77.70 requires that any county sales and use tax be imposed “*only for the purpose of directly reducing the property tax levy.*” This statutory language establishes property tax relief as the core intent of the tax.
- Attorney General Opinion (1998 – James Doyle): Clarifies that sales tax revenues may be used to fund any service or item that could otherwise be funded by the countywide property tax levy. This includes offsetting costs for specific budget items, not just reducing the levy in aggregate.
- Wisconsin Supreme Court Decision (2022 – Brown County Case): Affirmed that using sales tax revenues to fund capital projects that would otherwise require property tax or bonding does constitute a “direct reduction” of the property tax levy. The Court rejected the notion that a dollar-for-dollar offset is required, emphasizing that counties have discretion in how they achieve levy reduction.
- **In practice**, this means counties can use sales tax revenues as a flexible funding tool—so long as those expenditures replace what would otherwise be funded by property taxes.

Pros of a County Option Sales Tax



- Non-residents spend money in Winnebago County and don't pay for services they use.
 - Large scale events in the county such as EAA or Lifestest generate economic benefits, but no revenue benefits to cover the increased service costs of the county that come with hosting these events.
- Our residents pay county sales tax in almost every other county in the state, while their residents pay nothing in our county.
- Can provide meaningful property tax relief including for those on fixed incomes.
- Sales tax is a consumption tax. The more you spend, the more you pay.
- Sales tax revenues may grow faster than net new construction and create revenue sources to fund future costs to continue.

Cons of a County Option Sales Tax



- The sales tax is regressive, meaning it hurts poorer people with less income more by making goods more expensive.
- Provides the county with additional revenue which could enable less responsible future boards to grow the size of Winnebago County government.
- Sales tax revenues can decrease with economic downturns and cannot be replaced with increased property taxes forcing cuts to county services.

How much revenue would a county sales tax generate?

- Estimated Impact of a 0.5% County Sales Tax Based on current taxable sales in Winnebago County, a 0.5% sales tax could generate approximately \$17 million annually.
- Revenue would grow with economic activity, population increases, and visitor spending.
- Funds would be dedicated to county use—not shared with the state. Reliable, recurring revenue that supports long-term planning, reduces reliance on fund balance, and enables strategic investments.

Had the tax been implemented from FY2021–FY2024, the county could have generated:

Year	Taxable Sales	Revenue @ .5%
2021	\$ 2,950,000,000	\$ 14,750,000
2022	\$ 3,080,000,000	\$ 15,400,000
2023	\$ 3,220,000,000	\$ 16,100,000
2024	\$ 3,360,000,000	\$ 16,800,000
Total	\$ 12,610,000,000	\$ 63,050,000

*FY2024 sales projected at 4.5% growth over FY2023. Revenue is county-only — state share remains unaffected

How much revenue would be generated from non-residents?

According to regional tourism and economic impact studies from comparable Wisconsin counties, it is estimated that 20% to 30% of county sales tax revenue is generated by non-residents. Winnebago County's major events and visitor traffic patterns suggest a similar range is reasonable.


Based on projected annual revenue of \$17M, this means that \$3.4 to \$5.1M would be contributed by individuals who do not reside in Winnebago County.

These non-residents-whether attending large-scale events like EAA or Lifest, shopping, dining, or using county services-currently do not contribute to the cost of those services

Winnebago County property taxpayers effectively subsidize the county services used by non-resident visitors.

What would it cost Residents?

- The average household spends around \$20,000 annually on taxable purchases. A 0.5% tax would mean about \$100 per year — or \$8.33/month.

 Everyday Purchase Examples			
Item		Price	Additional Cost@.5%
Taxable groceries		\$75	\$0.38
Restaurant dinner		\$60	\$0.30
Winter Coat		\$120	\$0.60
Cell phone		\$800	\$4.00
Furniture set		\$2,500	\$12.50
Used Vehicle		\$15,000	\$75.00

Potential Uses of County Sales Tax Revenue

Property Tax Relief

Balancing the budget without Fund Balance

Debt Service

Capital Project/Master Plan Funding

Municipal Revenue Sharing

Local Project Funding

Could this reduce property taxes?

- Yes. Counties like Outagamie and Washington earmark portions of sales tax revenue for levy reduction and capital planning — easing pressure on property tax rates and broadening the funding base.
- The relief would be countywide and be applied based on the property's equalized value.

County Comparison		
County	Annual Revenue (23 est.)	Key Uses of Sales Tax Revenue
Outagamie	25.7 M	Levy reduction-Capital Improvement Projects-Revenue Sharing w/ municipalities
Fond du Lac	11.4M	Debt Service-General Fund Support
Washington	16.8M	Infrastructure Investments-Public Safety-Levy Stabilization

If the entire sales tax was applied to County Property Tax Relief



If Winnebago County applied the full estimated \$17M in sales tax revenue toward property tax relief, the owner of a median-priced home(\$297K) could see an estimated \$247 reduction in their county property tax bill.



EXAMPLE:

Median Home Price(2025): **\$297,000**

County Tax Rate(2025):\$3.55 per \$1,000 of assessed value

County Tax on a \$297K Home =
 $(\$297,000/1,000)*3.55 = \mathbf{\$1,054.35}$ tax bill

Total County Tax Levy(2025) =
\$72,704,013

Relief as a % of levy = Estimated
 $\$17,000,000/\$72,704,013 = \mathbf{23.4\%}$

Estimated Reduction on Median Home =
 $23.4%*1,054.35\sim\mathbf{\$246.72}$

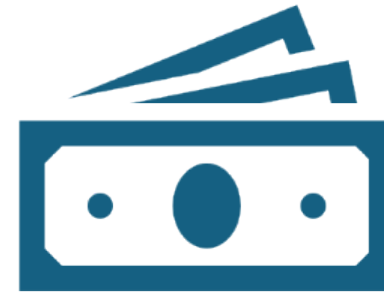


The relief would be countywide and be applied based on home value.

Additional use :Balancing the Budget without using Fund Balance



Winnebago County has relied on reserve fund balance to balance the budget for years and years.



Additional revenue would ensure a truly balanced budget, dedicated reserve funds, and still have plenty left over for property tax relief or capital budget needs.

Debt Service Strategy: ***Leveraging Sales Tax for Property Tax Relief***

Using Sales Tax to Offset Debt Service Costs

Winnebago County's current debt service payments are funded primarily through property taxes.

- By allocating a portion of sales tax revenue to debt service payments, the county could:
 - Reduce reliance on property taxes
 - Create a more purpose-driven funding model
 - Align spending with constituent capital priorities
- This approach supports transparency and fiscal sustainability while easing the burden on local taxpayers.



Capital Projects/Master Plan Funding

“How would we fund all these needed county building projects?”

- Dedicated new revenue could be applied to address \$67 million in deferred maintenance.
- Dedicated new revenue could be applied to fund Master Plan project debt service payments.
 - For example: New \$82 million courthouse.
 - 10-year annual payment = \$9.9 million
 - 20-year annual payment = \$6.2 million

Debt Service Example

On \$82M project-borrowed in 2027:



Scenario 1: 10-year term with level annual payments
(principal + interest)

Annual Debt Service = \$9.9M



Scenario 2: 20-year term with level annual payments
(principal + interest)

Annual Debt Service = \$6.2M

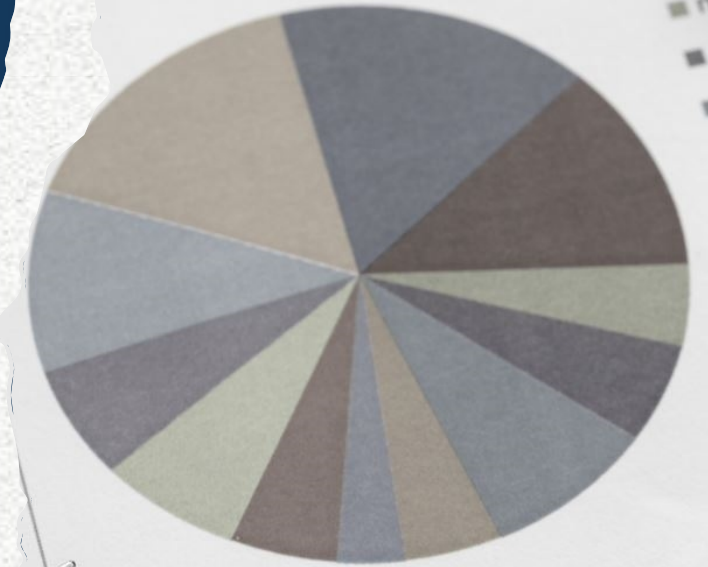
Municipal Revenue Sharing

- County sales tax revenue could be redistributed to ~~municipalities in Winnebago County~~ to help them fund services or balance their budgets.
- Currently, cities, villages, and towns have limited revenue beyond the local property tax.
- A few Wisconsin counties currently provide some sales tax revenue sharing with their municipalities; however, none provide more than 10% of their total sales tax revenue.
- It would be difficult for the county to ever ~~withdraw this funding once municipalities build this funding into their budgets.~~



Local Project Funding

- Instead of municipal revenue sharing, the county could consider individual project funding requests from municipalities, similar to the ARPA project request process.
- This would provide some budget relief for municipalities without the county losing funding permanently.



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02	150,000	99,216
00	35,000	101,090
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	45,000	101,962
		102,747
		006

Long Term County Financial Needs

2027 loss in federal funding, additional mandates (cost increases)

Aging population and increased service needs

Deferred maintenance and Facilities Master Plan

Increasing demands for housing and economic development