Village of Fox Crossing Board of Trustees
Budget Workshop #1 Meeting Minutes
Monday, October 5, 2026 – 5:00 p.m.
Municipal Complex – Arden Tews Assembly Room
2000 Municipal Drive, Neenah WI 54956

1. Call to Order

The Budget Workshop was called to order by President Youngquist at 5:00 p.m.

Village Clerk Chantel Jaenke recorded the following Village Board members as present: President Dale Youngquist and Trustees Michael Van Dyke, Kris Koeppe, Tim Raddatz, and Kate McQuillan (virtual).

Also Present: Director of Finance Jeremy Searl, Village Manager Jeffrey Sturgell, Director of Community Development George Dearborn, Fire Chief Todd Sweeney, Assistant Fire Chief Shawn Bordeaux, Police Chief Tim Callan, Police Captain Corey Haag, Director of Parks & Recreation Amanda Geiser.

Excused: Trustee Deb Swiertz and Trustee Barb Hanson
Public Attendance: No public attendance.

2. Presentation of Departmental Budgets

Introduction

Director Searl reviewed the agenda for the evening and provided an overview of upcoming budget workshop meetings. He summarized the process used to develop the proposed 2027 budget and explained that the budget workshops were intended to provide the Village Board with insight into each department's operations, budget requests, and future plans.

Director Searl noted that development of the 2027 budget was impacted by the operational effects of the recent tornado. For budgeting and year-to-year comparison purposes, the proposed budget was prepared as though the tornado had not occurred. He explained that additional information regarding insurance coverages and reimbursements is still being received and that budget amendments would be brought forward as necessary.

Director Searl provided an update regarding discussions with the Village's insurance carrier concerning the Community Center and Fire Station No. 41, as well as ongoing work with McMahon to gather information related to rebuilding efforts. He reported that the matters remain under review and that no final determinations have been made. Director Searl also provided an update regarding insurance claims related to fire apparatus and indicated that no additional information had been received at this time.

Overview

Director Searl reviewed the proposed 2027 budget overview, including property valuations, tax levy distribution, and fund revenue and expenditure summaries. He explained the allocation of property tax levies among taxing jurisdictions, noting that approximately 25% of collected property taxes support Village operations.

Director Searl reported that the Village's equalized valuation increased approximately 6.9% from the previous year, driven in part by growth in manufacturing and commercial property values. He also reviewed assessed valuation trends, noting an overall increase of approximately 6.4% and explaining that stronger growth in commercial and manufacturing property values helps shift a portion of the tax burden away from residential taxpayers. Director Searl further reviewed tax incremental district valuation trends, highlighting significant growth within Tax Incremental District No. 5 and positive valuation growth within Tax Incremental District No. 2.

Director Searl reviewed the proposed tax levy and explained that it is the only portion of the overall property tax bill under Village control. He reported that the proposed levy would increase approximately 1.8%, while the Village mill rate would decrease approximately 4.9% due to growth in assessed property values. Historical trends in property

values and municipal taxes were also reviewed, with Director Searl noting that property value growth has continued to outpace increases in municipal taxes and that the proposed budget is expected to have a minimal impact on the average homeowner.

Director Searl reviewed budget summary information, including revenue and expenditure summaries by fund, major revenue sources, expenditure categories, and departmental expenditure allocations. He reported that law enforcement represents approximately 28% of total Village expenditures, streets approximately 16.9%, and fire services approximately 12.5%. Summary charts illustrating operational expenditures, debt service expenditures, and the relationship between program revenues, undesignated revenues, and tax levy support were also reviewed. Director Searl explained that the projected 2027 Village tax on a $250,000 residential property would be approximately $901.68, with roughly one-third of that amount supporting law enforcement services.

Director Searl reviewed the Village's major revenue sources and reported that property taxes account for approximately 58.5% of total revenues. He discussed Wisconsin levy limit requirements and explained that the Village's 2027 net new construction factor of 0.612% generated approximately $59,000 in additional levy capacity. He also reviewed debt service levy practices and explained that approximately $57,000 of additional debt levy capacity was being utilized to support operational needs within the proposed budget. Director Searl noted that while the Village has the ability to levy a greater amount for debt service, it has continued to take a conservative approach to limit impacts on taxpayers.

Director Searl reviewed intergovernmental revenues, including shared revenue and transportation aid. He reported that shared revenue is projected to increase approximately 1.77% in 2027 to approximately $905,000, while transportation aid revenues are expected to decrease modestly due to changes in state funding calculations. He also discussed the impacts of the repeal of personal property taxes and associated state reimbursement programs.

Director Searl reviewed expenditure assumptions used in developing the proposed budget. He noted that wages and benefits remain the Village's largest expenditure category, accounting for approximately 67% of General Fund expenditures excluding capital projects and year-end transfers. The proposed budget includes a 3.1% compensation plan adjustment based on the Wisconsin Employment Relations Commission index and does not include any new full-time positions. Additional hours are proposed within the Clerk's Department and Parks Department, along with compensation adjustments for certain part-time and seasonal positions.

Director Searl reviewed projected increases in employee benefit costs, including health insurance, retirement contributions, and dental insurance. He also reviewed scheduled wage adjustments contained within the current police union contract, which expires at the end of 2027.

Director Searl reviewed the proposed use of unassigned fund balance totaling approximately $553,000, which represents a decrease from the prior year's budgeted amount. He reported that projected 2026 year-end financial results are expected to be more favorable than budgeted and indicated that the Village is anticipated to remain within its established fund balance policy range.

Fire Department

Director Searl reviewed the Fire Department budget, including departmental accomplishments, goals, revenues, and expenditures. He discussed the State 2% Fire Dues program and noted that funding is restricted to specified fire service purposes. Director Searl reviewed personnel requests that were considered during budget development, including additional paid-on-call staffing coverage at an estimated net cost of approximately $27,000 and increasing the administrative assistant position to full-time at an estimated cost of approximately $25,000, both of which were removed from the proposed budget due to funding constraints.

Director Searl highlighted planned facility maintenance projects, firefighter turnout gear replacements, equipment purchases, training initiatives, and firefighter physicals. Several items are proposed to be funded through assigned fund balance, including facility repairs, turnout gear, and equipment needs. He also reported that several Fire

Department assets were damaged during the tornado event and are expected to be addressed through insurance and FEMA reimbursement processes.

Director Searl reviewed the Equipment Replacement Fund (ERF), including planned vehicle and equipment replacements, adjustments to replacement schedules, and the impact of tornado-related damage on future replacement planning. He noted that current funding levels are below projected replacement needs, although insurance reimbursements are expected to offset many tornado-related replacement costs.

Fire Chief Sweeney reviewed departmental accomplishments and goals. He reported that the department successfully completed its reaccreditation process and strategic planning efforts in 2026; however, implementation of several strategic plan initiatives was delayed due to tornado-related recovery efforts. Chief Sweeney stated that 2027 goals include continuing recovery efforts, returning the department to normal operations, advancing strategic plan initiatives, and preparing for future leadership succession planning.

Chief Sweeney discussed staffing needs identified through the strategic plan, including a proposal to expand paid-on-call staffing coverage during daytime and evening hours to provide a fully staffed response crew alongside the department's daytime lieutenant position. He explained that the current staffing model allows a lieutenant to respond to EMS calls but does not provide sufficient staffing for immediate fire response without additional paid-on-call personnel arriving at the station. He noted that increasing call volumes continue to place pressure on the department's staffing model and that operational alternatives are being evaluated.

Chief Sweeney also discussed ongoing evaluation of fire apparatus and response needs following tornado-related damage to department facilities and equipment. He noted that the department is working to place a recently acquired replacement apparatus into service and will continue reviewing long-term apparatus and response strategies as insurance and replacement decisions are finalized.

Police Department

Director Searl reviewed the proposed Police Department budget, including projected revenues, expenditures, personnel costs, and equipment replacement planning. He noted increases in School Resource Officer contract revenue and fines and penalties revenue, as well as the use of assigned fund balance for several budgeted items.

Director Searl discussed proposed staffing changes, including the replacement of a detective position with a Lieutenant of Investigations position with an estimated net budget impact of approximately $3,000. He also reviewed a request to replace a part-time communications technician position with a full-time records clerk due to increasing records and video-recording requests. Due to budget constraints, the full-time position was not included; however, approximately $31,000 was included in the budget to provide part-time staffing support for records management functions.

He further reviewed operating budget adjustments, including the discontinuation of the Flock camera program, resulting in approximately $26,000 in annual savings that was redirected toward staffing support. Director Searl also outlined planned vehicle replacements and Equipment Replacement Fund (ERF) activities, noting that replacement schedules remain adequately funded and aligned with operational needs. Additionally, he reviewed Police Department special revenue funds, including the K-9 program, National Night Out, and donation-funded activities.

Police Chief Callan provided an overview of departmental operations, staffing needs, and equipment planning. He reported that vehicle replacement schedules continue to be evaluated based on mileage, grant-funded enforcement activities, and operational demands, noting that no additional vehicle purchases are being requested beyond those included in the proposed budget.

Chief Callan discussed increasing demands associated with public records and body camera video requests, particularly large-scale media requests requiring extensive review and redaction of audio and video records. He

explained that these responsibilities are currently being handled by supervisory and investigative staff and emphasized the need for additional civilian support to improve records management, evidence handling, and accreditation efforts.

Chief Callan also provided updates on the School Resource Officer (SRO) program, noting ongoing communication and collaboration with school district administration and indicating that additional SRO staffing may be considered in the future as resources allow.

Regarding technology and investigative resources, Chief Callan discussed the department's decision to discontinue its Flock camera program due to concerns surrounding privacy, data management, and evolving legal and regulatory considerations. He noted that the department will continue monitoring legislative developments before considering alternative technologies.

Chief Callan further reported that the department had been awarded a grant to fund the acquisition and training costs of the K-9 program, reducing the need for immediate fundraising efforts and significantly offsetting program expenses.

Administration

Director Searl reviewed the Administration Department budget and noted that legal services expenditures are projected to exceed the current year's budget due to increased attorney involvement related to developer agreements, contract negotiations, and other legal matters. He stated that these costs are not anticipated to continue at the same level and therefore the legal services budget remains unchanged in the proposed budget.

Director Searl reported that no significant personnel changes or special budget requests were submitted for the department. He also noted a recent Equipment Replacement Fund activity involving the sale of a former assessor vehicle and replacement with the Village Manager's minivan.

Assessor

Director Searl reviewed the Assessor budget and noted that the Village continues to contract assessment services through Accurate Appraisal under the current six-year agreement. He reported that assessment costs remain within budget and no significant budget changes are proposed. Director Searl also reviewed revenue generated through real estate inquiry fees, which are shared among the Assessor, Building Inspection, and Finance departments. He noted improvements in communication and responsiveness from the assessment contractor's staff and stated that additional procedures will be implemented with the Building Inspection Department to improve review and verification of annual net new construction calculations.

Clerk

Director Searl reviewed the Village Clerk budget, including departmental goals, revenues, staffing, election administration, and equipment needs. He noted that revenue fluctuations related to operator's licenses reflect the normal biennial licensing cycle. Director Searl reviewed several minor fund balance requests for office furnishings and storage improvements, as well as budget adjustments associated with staffing transitions and training.

Director Searl reported that the proposed election budget continues the Village's practice of funding two elections within the annual operating budget and utilizing fund balance for additional election costs when necessary. He also reviewed requests for additional staffing hours to support election administration activities, including election worker coordination and Special Voting Deputy visits to residential care facilities.

Additionally, Director Searl noted plans to replace one existing Badger Book unit and add an additional device through the Equipment Replacement Fund and reported that replacement of voting tabulators is being deferred pending potential countywide equipment changes and ongoing funding discussions.

Village Clerk Jaenke reviewed election administration activities and staffing needs. She reported a significant increase in the number of registered voters residing in qualifying care facilities, including the addition of new facilities, resulting in a need for additional Special Voting Deputy (SVD) staffing and related support hours. She explained that state law requires SVD visits to qualifying care facilities and noted that the number of participating voters has increased substantially over time.

Clerk Jaenke also discussed the need for additional trained chief election inspectors to provide backup coverage at polling locations and support continuity of operations. She reviewed requests for election-related supplies, including ballot transport bags and additional quad-style voting booths to accommodate voter turnout and polling place requirements.

Finance

Director Searl reviewed the Finance Department budget, noting that most revenues and expenditures remain consistent with prior years. He reported that interest income is expected to moderate due to softening interest rates and explained that the reduction in projected interest revenue largely reflects the removal of a one-time budget adjustment used to support the crack sealing program.

Director Searl discussed the proposed use of approximately $40,000 in fund balance for implementation of a timekeeping software system and the continuation of employee training related to the Village's financial software. He also noted a reduction in budgeted tax clerk hours based on increased utilization of online payment services.

Additionally, Director Searl reported that the Village is transitioning to a new credit card processing provider for non-utility payments. The change is expected to improve processing efficiencies, reduce transaction costs for residents, and provide better integration with online property tax payment systems.

Legislative

Director Searl reviewed the Legislative Department budget and reported that no changes to elected official compensation are proposed. He also reviewed a capital equipment request totaling approximately $33,421 for upgrades to the Assembly Room audio system, including replacement of speakers, wireless microphones, and several wired microphones. The proposed equipment upgrades would be funded through fund balance.

Miscellaneous

Director Searl reviewed the Miscellaneous Budget, including revenues from interfund transfers, mobile home fees, shared revenues, and payments in lieu of taxes. He discussed the continued use of EAB (Emerald Ash Borer) funding for ash tree treatment and mitigation efforts and noted that several operational and municipal complex budget items will be reviewed in greater detail during future budget workshop sessions. He also reviewed funding for non-represented employee wage adjustments, which remains consistent with the prior year's budget.

Debt Service Fund

Director Searl reviewed the Debt Service Fund budget, including special assessment collections, interest income, debt payments, and fund balance usage. He explained that the debt stabilization fund, which currently totals approximately $800,000 to $900,000, was created through the accumulation of excess revenues and debt-related savings from prior years and is restricted for debt service purposes. Director Searl noted that the proposed budget utilizes a portion of the stabilization fund and debt premiums to offset debt levy requirements, resulting in a reduction in the tax levy needed for debt service despite increasing debt obligations.

Director Searl further stated that the stabilization fund may be used in future years to help mitigate the tax impact of major anticipated borrowing for projects such as the Police Department, fire station improvements, and community facilities. He reviewed the Village's outstanding debt schedules and indicated that debt issuance for upcoming capital projects is anticipated to follow a similar timeline as the current year. He also noted that sewer utility debt and related budget information will be reviewed separately following completion of the Sewer Commission's budget process.

Tax Incremental Districts

Director Searl reviewed the budgets and financial status of the Village's Tax Incremental Districts (TIDs), including tax increment revenues, developer reimbursement obligations, debt service, fund balances, and closure timelines. He provided updates on individual TIDs, including the status of developer agreements, valuation growth, infrastructure investments, and outstanding debt. Director Searl noted continued development activity within several districts, including the Walsh and Coppens projects, and indicated that current projections show the TIDs are generally expected to meet their financial obligations within their authorized lifespans.

Additional Info

Director Searl reviewed the Additional Information section of the budget, including proposed updates to the Village pay grade structure. He discussed the creation of a new pay grade intended for permanent part-time maintenance positions, such as year-round park maintenance staff, and noted that additional administrative review is needed before final implementation. Director Searl also reported that no changes are proposed to position allocation percentages among Village funds and utilities and that no significant staffing changes are reflected in the budget.

Garbage and Recycling

Director Searl provided an overview of the Garbage and Recycling Fund, noting that fund revenues are projected to increase due to a proposed rate adjustment. He reviewed anticipated increases in landfill tipping fees, recycling processing costs, and contracted collection expenses. Director Searl reported that the fund remains financially healthy, with reserves exceeding recommended levels, and discussed the continued annual allocation of up to $100,000 for replacement of garbage and recycling carts as needed. He also reviewed a proposed increase in the annual garbage and recycling fee from $220 to $225 to offset rising operational costs while maintaining the fund's long-term financial stability.

3. Adjourn

Motion: Trustee Van Dyke, seconded by Trustee Raddatz, to adjourn the meeting at 8:22 p.m. and reconvene for Budget Workshop #2 on Monday, October 12, 2026, at 5:00 p.m.
Vote: Motion carried unanimously.

Respectfully submitted,

Chantel M. Jaenke

Chantel M. Jaenke, CMC, WCMC
Village Clerk

Note: *These minutes are not considered official until acted upon at an upcoming meeting; therefore, are subject to revision.*