

Proposed Budget

for the city of

Kaukauna

ON THE FOX

fiscal year
January 1, 2019 to December 31, 2019

Anthony Penterman

Mayor

CITY OF KAUKAUNA

2019 BUDGET
ANTHONY PENTERMAN
Mayor

CITY COUNCIL

1st District – Marty DeCoster / Diana Driessen

2nd District – Tim Roehrig / Philip Kohne

3rd District – Thomas McGinnis / Sue Duda

4th District – Pennie Thiele / Michael Coenen

APPOINTED DEPARTMENT HEADS

Director of Public Works - John Sundelius

Library Director – Anthony Wieczorek

Finance Director – William Van Rossum

Naturalist – Debra Nowak

Fire Chief – Paul Hirte

Planning/Comm Development - Robert Jakel

Human Resources – Denise Vanderloop

Police Chief – John Manion

ELECTED OFFICERS

City Attorney – Kevin Davidson

Municipal Justice – John Van Drunen

City Clerk/Treasurer – Sally Kenney

President of the Council – Michael Coenen



Memorandum

To: President Coenen and Members of the Common Council

From: Mayor Anthony Penterman

Date: November 12, 2018

Our municipal government strives to enhance the quality of life in the City of Kaukauna through cooperation with the City Council, staff, the community, Kaukauna Service Organizations, and area businesses. Let us combine our diverse backgrounds and skills to achieve common goals and establish new priorities with an emphasis on respect, fairness, and compulsion to serve our citizens' needs.

We, as a City, have found creative sources of financing for many projects within this budget. Given state imposed limitations, we were still able to come in with an extremely good tax rate without the elimination of services. Through past budgeting decisions, the City of Kaukauna is in a sound fiscal position compared to many Wisconsin communities allowing us to address many of our fiscal concerns.

The following proposed Budget is sensitive to the property tax payer and enhances the high level of service our residents expect.

1. Property Tax Rate – The 2019 Budget will increase the City's assessed tax rate by \$0.115 per \$1,000 of assessed value which is a 1.23% increase.
2. Property Tax Levy - The City's tax levy increased \$161,317 or 1.83%. Under state law, the levy is allowed to increase 2.010%, plus increased debt service requirements. This levy increase is less than the maximum permitted under state law.
3. Budgeted Expenditures – Budgeted General Fund expenditures for 2019 are \$14,208,442 – an increase of 3.5%. This will allow the City to continue to qualify for the State Expenditure Restraint Program Aid. The City has qualified every year since the inception of the program.
4. General Fund Balance – Our General Fund Balance is projected to be \$4,734,753 on December 31, 2018. This fund balance exceeds the Council objective of \$2,401,271 at year end which will allow the City to continue to receive excellent bond rating resulting in lower interest rates when issuing future debt.
5. Level of Service and Capital Improvements – The 2019 Capital Improvement Program will see an investment in our community that will benefit our residents and instill pride in our City.

The new \$2.14 million Recreation Department and Public Works renovation is underway. This Phase III of the municipal services building project will include a new community room, two new state-of-the-art dance studios with a parent lobby and monitors, new offices for the Street, Parks Recreation Departments, and a new conference / training room which will be available for departmental and public use.

6. Economic Development – Our downtown continues to surge with the completion of the Grand Kakalin project, renovations to the National Register Kaukauna Hardware Store, and an accepted purchase and developer’s agreement for a new 60-room hotel. In 2019, there are already 17 scheduled events for Hydro Park including the popular “Live” concert series and the July 3rd special concert. All of which is complimented by new plazas, new streets, and investment in the delivery of public services and showcasing of public art.

The City has witnessed a strong growth in single family housing coupled with new commercial ventures. Several buildings are under construction in Commerce Crossing including a new medical facility and dental practice. Improvements to STH 55 including roundabouts will enhance marketing efforts in Commerce Crossing for years to come. And our excellent electrical rates continue to serve our expanding industrial park network of machinist and pizza makers.

7. Statements on Budget – The 2019 City Budget Plan reflects some difficult decisions and also added needs that had to be addressed.

This Budget retains the Electronics Recycling Event, a program that has been well received by our residents. The Budget also retains the recycling/solid waste fee. This is a very important consideration due to reductions in transportation aids and extremely tight levy limits.

The Capital Improvement Plan continues to invest in our parks to maintain their beautiful, aesthetic surroundings. I am committed to seeing our City parks maintained.

Our City Department Heads are constantly looking at ways to be fiscally responsible without jeopardizing our residents’ safety and services.

Kaukauna is still the greatest place on the face of the earth, thanks to the combined efforts of the City Council, City staff, volunteers, and residents.

AP/kk

CITY OF KAUKAUNA

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CITY OF KAUKAUNA

2019 BUDGET *HISTORY OF KAUKAUNA*

Kaukauna is one of Wisconsin's oldest communities. The first white explorer to see Kaukauna was Jean Nicolet, who pushed his birch bark canoe up the Fox River from Green Bay in search of a water passage to the Orient. Nicolet made allies with the Winnebago Indians that he found in the region. Trappers, hunters, missionaries, and merchants soon followed with additional expeditions to the new territory.

Because travelers had to carry their boats and cargoes over the three waterfalls at what is now Kaukauna, that spot was destined by nature to become a way station and settlement on this important waterway. When Father Claude Allouez paused there on April 18, 1670, he noted in his journal, "we passed the portage called by the natives KeKaling, our sailors dragging the canoe among the rapids: while I walked on the River-bank, where I found apple-trees and vine-stocks in great numbers."

Thousands of bales of furs were carried over the KeKalin Falls during the ensuing fur-trading period and log dwellings were erected at the site to house the portagers and travelers. By 1760, Charles de Langlade had a fur trading post at the falls. Dominique Ducharme was the first permanent white settler and built a substantial log house in 1790 in KeKalin (Kaukauna) and began trading with the Menomini and Chippewa Indians. At the time, 1,500 Indians lived in the village of Kaukauna.

The north side of the City was the first to be settled, with Dominique Ducharme's land deed of 1793. The Ducharme deed was Wisconsin's first recorded deed in which he obtained several hundred acres of land for the initial payment of two barrels of rum. In 1818, Augustin Grignon moved from Green Bay to take up residence in Kaukauna on a government grant of 1,000 acres of land on the lower rapids. On this property, but closer to the river, Augustine's son Charles built the "Mansion in the Woods" in 1837. The Charles A. Grignon Home is the oldest home in Outagamie County and is listed on the National Register of Historic Places.

A settlement known as Statesburg began on the south side of what is now Kaukauna. The Stockbridge tribe fought on the side of the Americans in the Revolutionary War, and were rewarded with western land to be held with the native American groups already in the area.

In 1831, a new series of American treaties resulted in the relocation to the Stockbridge settlements. The departure of the Stockbridge from Statesburg substantially reduced the population. The Grignons were left in the wilderness in the company of a small group of French farmers.

Two factors led to immediate growth: the 1836 Treaty of the Cedar opened the Fox Valley settlement through U.S. territorial land offices, and George W. Lawe arrived in 1850 to create the first plat on the north side of town. The plat of about 17 blocks created the "diagonal" French-oriented street system which still prevails on the near north and south sides of Kaukauna.

A small north side business district developed during canal building activities in the 1850's. The Chicago and Northwestern Railroad's north side line encouraged local industry such as flour milling and lumber processing in the 1860's and 1870's, but before 1880, the north side remained a modest settlement and the south side had reverted to scattered farms.

The second railroad boom of the 1880's brought Irish and German workers. These workers created the south side Village of Ledyard. In 1881, Milwaukee Lakeshore and Western Railroad relocated its district office from Manitowoc to Kaukauna's south side. First Street was vacated and the railroads sprang up. Company housing for the railroad workers was developed in the south central area known as "Yankee Hill."

CITY OF KAUKAUNA

2019 BUDGET *HISTORY OF KAUKAUNA*

In 1885, the Village of Ledyard joined with the north side to form the City of Kaukauna. The 1880's railroad developments coincided with the creation of new waterpower canals to supply Kaukauna industry. The men who built the railroad and power canals stayed to help create the paper industry that is important to Kaukauna to this day. The construction of five municipal hydroelectric generating plants gave Kaukauna its nickname, "The Electric City." Kaukauna holds the bragging rights to providing its citizens with the lowest electric rates in the state. The City's industrial and commercial network, consisting of 818 acres, provides a strong backbone for the City's financial health.

Today, the City of Kaukauna is a growing and prosperous community of just over 15,900 residents. The City of Kaukauna provides its residents with a full-time Police, Fire and Ambulance service. Kaukauna is well maintained with regular garbage collection, street sweeping and ongoing street upgrades.

Kaukauna is the home of the Historic Grignon Mansion and 1000 Islands Environmental Center – to name just a couple of its many jewels. The City's devoted care of its many athletic fields, public parks, swimming pool, and trail system enhance the quality of life that our residents so richly deserve.

SOURCES:

Walking Tour Through Old Kaukauna, Dept. of Planning and Community Development, City of Kaukauna (1983).

Charles A. Grignon Mansion Pamphlet, Outagamie County Historical Society (1988).

CITY OF KAUKAUNA

2019 BUDGET

HOW TO READ THE BUDGET

The budget document represents the financial support for the operation of the City of Kaukauna and goals of the City Council and management for the 2019 fiscal year. The budget document is organized in twelve categories. Each category and a description of its contents follow:

MAYOR'S BUDGET MESSAGE - The opening category of the budget provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and recommendations regarding the financial policy for the coming fiscal year.

BACKGROUND INFORMATION AND OVERVIEW - This category of the budget provides the reader of the budget document with an understanding of the City of Kaukauna.

A brief history of the City is included to help the reader of the budget document develop an understanding of how the City was founded and why some of the landmarks, structures and industries present in the City today exist.

The mission statement of the City is an overall summary of the goals the Mayor, City Council and other personnel will strive to complete during the upcoming fiscal year. Specific departmental goals are included in the detailed fund schedules of the budget document to assist the reader in evaluating the departmental requests for financial resources to accomplish their respective mission and goals.

The underlying policies are used by the Mayor, City Council and other personnel in preparing and adopting the budget. This listing of policies allows the reader of the budget document to get a feel for the objectives used in evaluating and analyzing the budget to ensure that the budget meets the goals of the City before it is adopted.

The financial summary highlights the major revenues sources and expenditures for the upcoming fiscal year and any changes in financial policy from current and previous fiscal years. This summary also provides a projection of the financial future of the City.

The organization chart of the City is included to depict for the reader of the budget document the organizational structure and lines of authority between the Citizens of the City of Kaukauna, the City Council, the Mayor and departmental personnel.

SCHEDULES AND SUMMARIES - This section of the budget document includes numerous analyses that comparatively evaluate the assessed valuation, equalized valuation, related tax rates, revenues and expenditures for all funds. In many instances the summaries include several years of historical data for comparative purposes. These schedules and the information therein lay the groundwork for the departmental budgets.

REVENUE AND EXPENSE - This section of the budget document contains the summaries of revenues and expenditures for all budgeted funds of the City.

REVENUE PROJECTIONS - This section of the budget document provides a summary of revenue sources from all funds. The major revenue sources are further analyzed through the use of a five-year comparison and commentary on each of these major sources.

CITY OF KAUKAUNA
2019 BUDGET
HOW TO READ THE BUDGET

LONG-TERM DEBT - This section provides various analyses of debt both from a historical perspective and on a go-forward basis. The information contained within this section provides the basis for future decisions.

CAPITAL PROJECTS - This section summarizes projected fund balance in capital projects, current and budgeted revenues and expenses, and a five-year plan for future projects.

DETAILED FUND SCHEDULES - The detailed fund schedules are organized on departmental basis. For general fund departments, each schedule details expenditures for the prior fiscal year, current year budgeted expenditures, current year six-month actual expenditures, current year estimated expenditures and the upcoming fiscal years' budgeted expenditures.

STORM WATER UTILITY – This is an enterprise fund that was created in July of 2009. The schedules in this section summarize the costs that are necessary to meet State of Wisconsin storm water quality discharge standards.

SANITARY SEWER UTILITY – This is an enterprise fund that was created beginning January 1, 2012 to account for sanitary sewerage treatment system costs. The schedules in this section summarize the activities involved in operating a sanitary sewer collection system and the cost of sewerage treatment by the Heart of the Valley Metropolitan Sewerage District.

BUDGET ADOPTION RESOLUTION - This section includes a copy of the resolution designating appropriations, levying a tax, and setting the rate for the budget of the City.

APPENDICES - The appendix includes supplemental information that may be useful in reading the budget document.

Appendix A - The chart of accounts describes the types of expenditures to be classified within the specific object codes used by departments in preparing their budget.

Appendix B - The demographic profile provides statistical and supplemental data about the City of Kaukauna and the population it serves.

Appendix C - The Detailed Environmental Center budget. This budget is controlled by a board which is appointed by the City Council.

Appendix D - The glossary includes a translation of terms commonly used in a budget document and the related resolutions. The glossary also includes a description of the funds established by the City.

CITY OF KAUKAUNA

2019 BUDGET

MISSION AND VALUE STATEMENT OF THE CITY

The City Council and City staff are committed to providing high level services that enhance the quality of life for its citizens and create a safe and attractive environment for visitors, businesses and residents through efficient and effective operations.

The City Council and City staff are proud of our City's history and committed to the stewardship of the City's future. Cooperation among City Council, City staff, members of the community and other governmental entities enables us to combine diverse backgrounds, skills, and styles to achieve common goals. Our success is achieved through the effort of our staff with an emphasis on service, respect, fairness and integrity to meet community needs.

BUDGET POLICIES

1. Maintain and/or improve the quality of basic public services and physical facilities necessary to encourage citizens and businesses to remain and/or invest in the City.

The 2019 operating budget does not anticipate any reduction in services. The 2019 capital improvement budget includes approximately \$2,450,000 for street and sidewalk improvements, \$1,400,000 for utility improvements, \$521,000 for municipal equipment, \$2,820,000 for park improvements and \$1,00,000 for phase 3 and final phase of the space needs.

2. Continually evaluate existing municipal services to determine if these services are effective and conducted in the most efficient manner.

The 2019 budget provides the necessary funds to continue to contract for Ambulance Billing services. It also provides funds to streamline the Time and Attendance process making in more efficient for payroll processing. All other municipal services remain unchanged from the prior year.

3. Pay the full cost of current services with current revenues and avoid borrowing for operating expenses.

The 2019 budget does not include borrowing for any operational expenses; however, several pieces of equipment with useful lives of ten years or more are planned for in the capital improvement budget.

4. Maintain a property tax and user charge structure that provides an attractive environment for citizens, business and industry within Northeastern Wisconsin.

The City, through its municipally owned electric utility, has the lowest electrical rates in northeastern Wisconsin.

The sanitary sewer user rate was increased from \$6.50 to \$6.75 per hundred cubic feet effective December 1, 2015. This rate is budgeted to remain the same for budget year 2019.

The storm sewer utility rate was increased from \$72.00 per ERU per year to \$84 per ERU per year January 1, 2018. This rate is budgeted to increase to \$90 per ERU per year.

The assessed tax rate for the City is projected to increase by \$0.11 or 1.23%. The assessed tax rate for the City and the overlapping municipal tax jurisdictions is projected to be a modest increase if any.

CITY OF KAUKAUNA

2019 BUDGET BUDGET POLICIES

5. Provide an adequate level of reserve funds to provide for unforeseen needs, fiscal emergencies, establish adequate security for bondholders and mitigate the need for short-term financing.

In November of 2010, the City Council adopted a revised fund balance policy that requires the general fund balance to be at least 15% of the operating budget. The total projected fund balance of \$3,946,541 meets the City Council directive. This projected balance is considerably more than the City Council directive. Fifteen percent (15%) of the 2019 budget of \$14,211,440 equals \$2,131,716. Cash reserves more than City Council directive will be used to address future economic growth opportunities in the community. The fund balances for the past five years have exceeded the targeted balance. This has mitigated the City's need to issue short-term revenue anticipation notes. It also assists in the lower bond interest rates as bond rating companies look for 30% of operating budget in reserves.

6. Develop and maintain a fiscal planning and budgeting system which anticipates underlying economic change and provides for planned, orderly year-to-year changes to property tax and service levels. Such a system would also respond to unanticipated events in order to avoid fiscal crisis or severe municipal service disruptions.

Five year planning has been considered for the general operating fund. There is planning in place for capital projects and debt service planning. Related summary schedules are in the debt service and capital projects sections.

7. Maintain financial accounting and budgetary practices that provide for full and open disclosure of the City's financial affairs.

Management has developed the 2019 budget document in conformance with national Government Finance Officers Association (GFOA) presentation guidelines. Conformance with these standards provides reasonable disclosure of financial plans of the City.

8. Long-term debt will be used in moderation so as not to impose an excessive burden on future Kaukauna taxpayers.

The City's general obligation debt is 77.3% of the allowable legal limit as of December 31, 2018. However, approximately 26.4% of the allowable legal limit is the result of debt incurred in Tax Incremental District Nos. 4, 5, 6, 8, 9, 10 and the environmental remediation TIF district. The tax Incremental debt with the exception of Tax Incremental District No. 6, Tax Incremental District No. 8, and a portion of the others is expected to be repaid with tax increments and as such will not be placed on the general tax levy.

CITY OF KAUKAUNA
2019 BUDGET
FINANCIAL PROGRAM SUMMARY

As required by law, the proposed budget for 2019 is balanced and provides for the needs and requirements of the City. The budget for 2019 is the result of sound financial management and affords a reasonable measure of protection for future operations of our City. The budget is adopted at the departmental level as identified in schedules that are attached to the budget adoption resolution. Therefore, resolutions authorizing budgetary adjustments are only required for budgetary adjustments between departments.

ACCOUNTING BASIS

The City of Kaukauna uses the modified accrual basis of accounting. Under this accounting method, revenues are recognized in the accounting period in which they become available and measurable. Available means collectible within the current accounting period or soon enough thereafter to be used to pay liabilities of the current accounting period. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unearned interest on long-term debt, which is recognized when due.

BUDGETARY BASIS

All the funds in this budget document are prepared on the modified accrual basis of accounting, except for interest expenditures in the debt service where unearned interest is budgeted when due. All of the following funds, which are included in this budget document, are funded in part by the property tax levy except the Capital Projects and Redevelopment Funds.

General Fund - This fund is the primary operating fund for the City of Kaukauna. It accounts for most of the services provided to city residents such as police, fire, sanitation, street maintenance, building inspection, planning, zoning, engineering, recreation, public library, and sewerage system.

1000 Islands Environmental Center - This is a special revenue fund that receives the majority of its revenue from Outagamie County, Kaukauna Public Schools and the City of Kaukauna. It accounts for the programs and services, which are offered at a City owned nature preserve, on the east side of the city along the Fox River.

General Debt Service Fund - This debt service fund accounts for all the debt service requirements of the City including Tax Incremental District Nos. 4, 5, 6, 8, 9, 10 and the Environmental Remediation TIF District No. 1. The primary source of revenue is the property tax levy and repayment of special assessment projects that were constructed with general obligation bond proceeds.

Park Development Fund - This is a capital projects fund that has been established to account for significant park development projects. Historically the source of revenue for this fund was a portion of the admission tax received from the local pari-mutuel dog racing facility. Since this source of revenue no longer exists, this fund's primary source of revenue is the property tax levy.

Capital Project Fund - These schedules reflect the activity of all the capital project funds with the exception of the Industrial Park Development Fund and the Park Development Fund. The primary source of revenue for this fund is proceeds from the issuance of long-term debt.

Redevelopment Fund - The information provided assists the user in determining the cumulative scope of redevelopment projects that may be possible during the proposed budget year. This is a revolving loan fund whose initial source of funds was block grant funds.

CITY OF KAUKAUNA
2019 BUDGET
FINANCIAL PROGRAM SUMMARY

Special Assessment / Debt Service Stabilization Fund - This is a special revenue fund that receives its revenue from the repayment of special assessments such as street and sidewalk improvements. The City borrows for these assessable improvements. This fund accounts for the repayment of special assessments and transfers monies to the general debt service fund to offset debt service payments that resulted from borrowing for assessable projects.

Space Needs Fund – This is a specific capital projects fund established to accept levy dollars and borrowed funds for the specific purpose of addressing the space needs of City operations.

Storm Water Utility – This enterprise fund was created in July 2009 to account for the costs associated with complying with State and Federal regulation relative to the quality of storm water that is discharged into local waterways. The revenue for this fund will be derived from an equivalent storm water runoff unit charge that will be placed on the monthly utility bill.

Sanitary Sewer Utility – This is an enterprise fund that was created beginning January 1, 2012 to account for sanitary sewerage treatment system costs. The schedules in this section summarize the activities involved in operating a sanitary sewer collection system and the cost of sewerage treatment by the Heart of the Valley Metropolitan Sewerage District.

FINANCIAL FRAMEWORK

Major Revenue Sources - The importance of sound revenue estimates cannot be overstated. Revenue estimates have been carefully analyzed and in the areas where some fluctuations are typical, a conservative approach has been used. This budget contains three major sources of revenue: property taxes, intergovernmental revenues and sewerage system user fees. The property tax levy, which accounts for approximately 42.2% of General Fund revenue, is budgeted to decrease 1.8%. The tax levy increase is primarily the result of increased debt service requirements. The budgeted levy increase complies with current levy limit legislation. This legislation allows the levy to increase by the percent increase in net new construction, 2.01%, for the City of Kaukauna plus any increase in general obligation debt payments. Typically the property tax levy absorbs most of the fluctuations in other funding sources. Intergovernmental revenue, that account for approximately 27.5% of all general fund revenue, is budgeted to increase \$226,622 or 6.1%. The other major source of revenue is sanitary sewerage system user fees, which is budgeted to increase \$200,000 for the 2019 budget.

Debt Service Requirements - Since 1993, the total outstanding debt has risen while the long-term debt as a percent of the legal limit has decreased to approximately 77.3%. It is the goal of management to maintain long-term debt in maturity terms of ten years or less. The exception to ten year debt was the refinancing debt issued in 2010 for Tax Incremental District No. 5. This debt was issued for sixteen years to take advantage of favorable interest rates and to facilitate repayment. The increase to 84.1% was primarily the result of the City's purchase and development of additional land for a new industrial park, downtown TID investment and the purchase of the former Fox Valley Greyhound Park for redevelopment. Approximately 26.2% of the current outstanding debt is the result of debt incurred in Tax Incremental District Nos. 4, 5, 6, 8, 9, 10 and the Environmental Remediation Tax Incremental District No. 1. The tax incremental debt is expected to be repaid with tax increments and as such will not be placed on the general tax levy except for Tax Incremental District Nos. 4, 5 as well as Environmental Remediation Tax Incremental District No. 1. The tax increment of these districts will only pay for a portion of the debt at this time. Projected debt service requirements for 2019 and the next several years are going to continue to increase steadily and then level off as the City makes a concerted effort to limit the amount of general obligation debt issued.

CITY OF KAUKAUNA
2019 BUDGET
FINANCIAL PROGRAM SUMMARY

Capital Projects Impact - The 2019 Capital Projects Budget will require the issuance of approximately \$3,556,000 of general obligation long-term debt of which \$1,000,000 is for the construction of the final phase of the space needs. The five-year Capital Improvement Program plan will require future debt issues of approximately \$2,500,000 per year. The analyses in the debt service and capital project sections of this document indicate this is a manageable five-year plan.

Fund Balance - The General Fund balance is projected to be \$4,148,307 as of December 31, 2018. One of the budget policies is to provide adequate levels of reserve funds to mitigate the need for short-term financing to meet operational expenses. The City does not anticipate short-term financing in 2019 since general fund balance exceeds the year-end target of \$2,131,716. Excellent progress has been made in this area since December 31, 1992 when the fund balance in the General Fund was \$374,864 and the City needed to borrow short-term funds for operations.

General Fund Revenues - The general fund revenue budget is projected to decrease \$5,157 or 0.1%. The property tax component decreased \$107,331 or 1.8%. Typically, the property tax component will generally increase faster than total revenues if one or more of the following situations exist; user fees are not increased, new user fees are not implemented, other revenue sources decrease or remain the same, or there is a significant reduction in interest earned on investments.

In lieu of taxes from the City owned electric and water utilities is based on the current tax rate and the value of utility property in the City. This revenue source is also likely to fluctuate, as the tax rate fluctuates due to changes in State law. In 2018, this tax represents 11.5% of total general fund revenue sources. This tax source is budgeted to increase estimated \$146,750 in 2019. The reason for the increase is related to increase tax rate as well as this tax is being booked to the debt service fund to pay debt service requirements on the RDA Lease revenue bond regarding the Redevelopment Authority Lease for the New City Hall. The payments are structure in a way that decrease with each year. One could assume this revenue will increase slightly based on that factor alone. However, much more goes into the calculation that makes it difficult to project accurately.

Intergovernmental revenues are expected to increase \$226,622. State shared revenue and expenditure restraint are budgeted to also increase \$195,547 this year. The State highway aids are budgeted to increase \$113,807. This revenue source contains an element of uncertainty since shared revenue is often a topic at the State level when the discussion turns toward tax relief or when the State is experiencing difficult economic times.

General Fund Expenditures - The City has settled labor contracts with the Kaukauna Professional Police Association but are still in negotiations with the International Association of Fire Fighters AFL-CIO Kaukauna Local 1594 unit for 2019 budget.

The continued goal of management is to minimize the use of long-term debt to purchase large pieces of equipment.

The 2018 general fund expenditure budget of \$14,208,442 increased \$472,902 or 3.4%. Even with this increase, the City will continue to qualify for State expenditure restraint program funds. The expenditure restraint program will provide approximately \$256,500 in revenues for 2019.

SUMMARY

The financial future of the City of Kaukauna appears to be very stable. The citizens have shown a willingness to fund the current level of quality services when needed and financial management practices remain frugal. The most important budgetary objective should be to provide the highest possible level of service to our citizens without impairing the City's sound financial condition. To accomplish this objective, existing City programs and services must continually be evaluated to determine if they are meeting the needs of the residents, effectively and conducted in the most efficient manner. This budget continues that commitment.

CITY OF KAUKAUNA

2019 BUDGET *BUDGET PROCESS*

The preparation of the budget is a complex process. The process allows for the opportunity to review the accomplishments of the current year and establish new goals for the upcoming year.

The budget document is an annual plan of estimated expenditures and the proposed means of financing them. It is the method by which the City delivers its services and programs to the residents for the fiscal year beginning January 1 through December 31.

Preparation of the budget begins in mid-July when the six-month actual results are prepared and distributed to department heads along with budgetary request forms for the ensuing year.

Using the City-wide and departmental goals and objectives as their guide, department heads are asked to estimate their expenditures for the remainder of the year, and submit budget requests and mission statements for the upcoming year. Budget requests are returned to the Finance Department in mid-September. The Finance Department then calculates all of the related benefits and returns a completed copy of departmental budget requests to the department heads by late September.

In late September budget conferences are held. In attendance at budget conferences are the Mayor, the Finance Director and the department head. It is during these conferences that any adjustments to departmental requests are discussed and made. This process continues until a balanced budget is attained.

By mid-October final budget adjustments have been made, and the Mayor's proposed budget is prepared and available for distribution. In early November, a public hearing is held on the Mayor's proposed budget. The Committee of the Whole reviews the Mayor's proposed budget and then recommends to the City Council that the proposed budget be adopted.

In mid-November the budget is adopted by the City Council. The adopted budget is then printed and distributed. After adoption the budget becomes a control mechanism by which to measure the resources expended to meet the approved objectives.

Any budget updates must be adopted in resolution form by the City Council and published in a local newspaper.

The budget timetable for the 2019 budget process appears on the following page.

CITY OF KAUKAUNA
2019 BUDGET
BUDGET PROCESS TIMETABLE

July 20, 2018

Distribute six-month actual history and budget request forms to department heads.

August 17, 2018

Department heads should return their budget request forms by this date.

September 11, 2018

All Department heads will meet as a team to discuss each departments Budget. This will be the first a few budget meeting to work towards the proposed budget.

October 24, 2018

Final budget adjustments will have been made and the Mayor's proposed budget will be printed and available for distribution.

October 25, 2018

Public Notice details to be given to Clerk for Posting

November 12, 2018 (6pm)

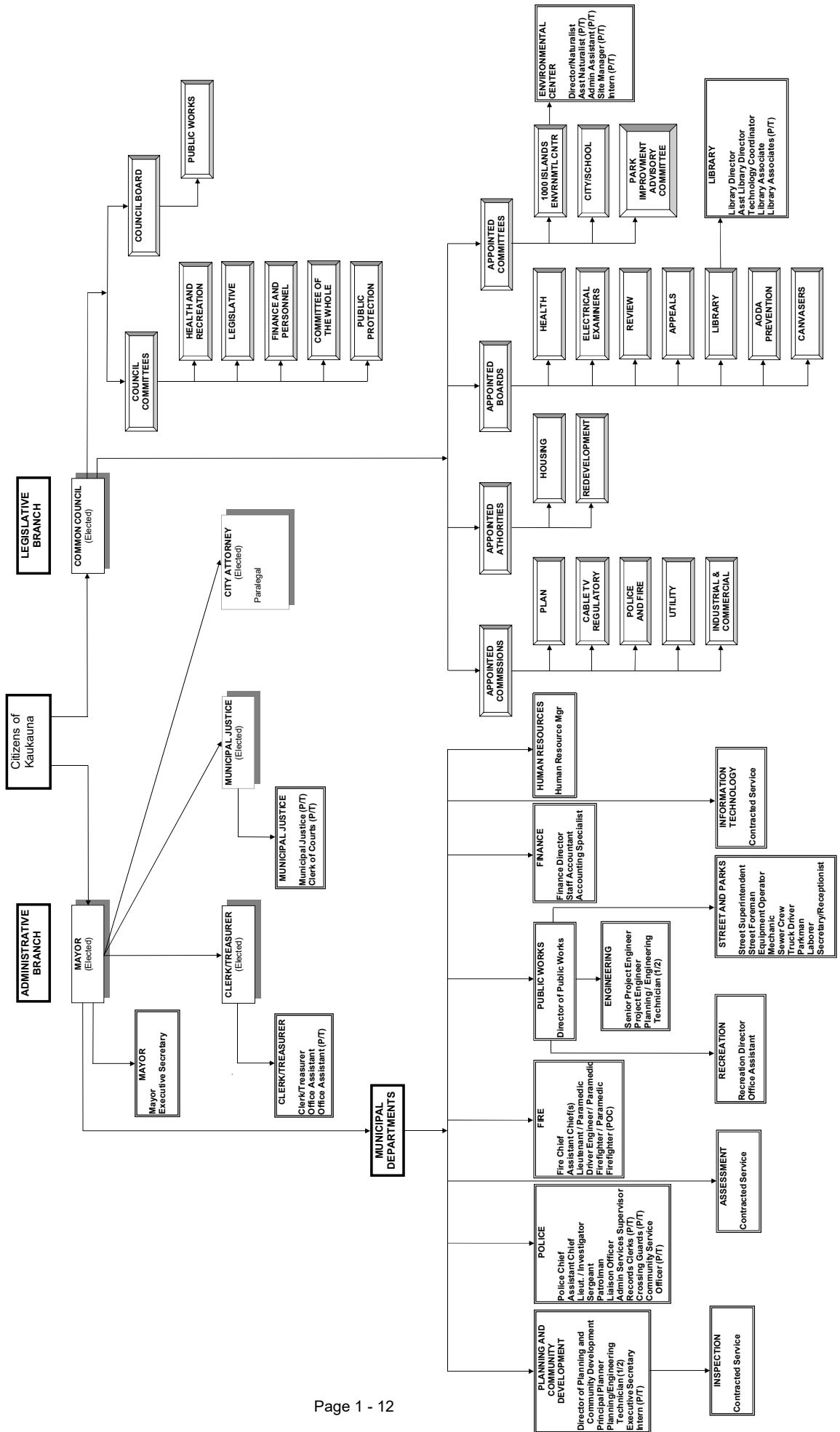
Committee of the Whole Budget Presentation of the Mayor's proposed budget

November 20, 2018

Public hearing, Budget adoption.

CITY OF KAUKAUNA

2019 BUDGET Organizational Chart



CITY OF KAUKAUNA

2019 BUDGET DEPARTMENTAL POSITION SUMMARY

DEPARTMENT	2017			2018			2019			INCREASE/DECREASE		
	FULL-TIME	PART-TIME	TEMPORARY	FULL-TIME	PART-TIME	TEMPORARY	FULL-TIME	PART-TIME	TEMPORARY	FULL-TIME	PART-TIME	TEMPORARY
City Attorney	0.00	0.75	0.00	0.00	1.25	0.00	0.00	1.25	0.00	0.00	0.00	0.00
City Garage/Fire Dept. Maintenance	0.20	0.00	0.00	0.20	0.00	0.00	0.00	0.00	0.00	-0.20	0.00	0.00
Clerk/Treasurer	2.00	0.00	0.00	2.00	0.00	0.00	2.00	0.50	0.00	0.00	0.50	0.00
Elections	0.00	0.00	35.00	0.00	0.00	35.00	0.00	0.00	35.00	0.00	0.00	0.00
Finance	3.00	0.00	0.00	3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00
Mayor	2.00	0.00	0.00	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00
Municipal Service Building	0.30	0.00	0.00	0.30	0.00	0.00	0.00	0.00	0.00	-0.30	0.00	0.00
Municipal Judge	0.00	0.50	0.00	0.00	0.50	0.00	0.00	0.50	0.00	0.00	0.00	0.00
Planning/Comm. Dev.	2.50	0.00	2.00	3.50	0.00	2.00	3.50	0.00	2.00	0.00	0.00	0.00
Building Inspection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fire	20.00	18.00	0.00	20.00	18.00	0.00	20.00	18.00	0.00	0.00	0.00	0.00
Police	27.00	3.06	0.00	27.00	2.86	0.00	27.00	2.86	0.00	0.00	0.00	0.00
School Patrol	0.00	2.14	0.00	0.00	2.14	0.00	0.00	2.14	0.00	0.00	0.00	0.00
Engineering	3.50	0.00	1.00	3.50	0.00	1.00	3.50	0.00	1.00	0.00	0.00	0.00
Eqp. Maint. & Replacement	2.30	0.00	0.00	2.30	0.00	0.00	0.00	0.00	0.00	-2.30	0.00	0.00
Forestry	1.20	0.00	0.40	1.20	0.00	0.40	0.00	0.00	0.40	-1.20	0.00	0.00
Snow & Ice Removal	2.10	0.00	0.00	2.10	0.00	0.00	0.00	0.00	0.00	-2.10	0.00	0.00
Storm Sewer Maintenance	1.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
Street Cleaning	1.45	0.00	0.00	1.55	0.00	0.00	1.50	0.00	0.00	-0.05	0.00	0.00
Street Dept. Administration	2.00	0.00	0.30	2.00	0.00	0.30	2.00	0.00	0.30	0.00	0.00	0.00
Street Maintenance	3.60	0.00	2.10	3.60	0.00	2.10	20.00	0.00	2.10	16.40	0.00	0.00
Street Signs & Markers	0.85	0.00	0.80	0.85	0.00	0.80	0.00	0.00	0.80	-0.85	0.00	0.00
Traffic Control	0.05	0.00	0.00	0.05	0.00	0.00	0.00	0.00	0.00	-0.05	0.00	0.00
Weed Control	0.20	0.00	1.60	0.20	0.00	1.60	0.00	0.00	1.60	-0.20	0.00	0.00
Refuse Collection	3.90	0.00	1.90	3.90	0.00	1.90	0.00	0.00	1.90	-3.90	0.00	0.00
Adult Sports	0.66	0.00	8.00	0.66	0.00	8.00	0.66	0.00	8.00	0.00	0.00	0.00
Athletic Fields	1.25	0.00	0.10	1.25	0.00	0.10	0.00	0.00	0.10	-1.25	0.00	0.00
Carnegie Buildign	0.10	0.00	0.00	0.20	0.00	0.00	0.00	0.00	0.00	-0.20	0.00	0.00
Library	4.00	4.77	0.00	4.00	4.77	0.00	4.00	4.77	0.00	0.00	0.00	0.00
Swimming Pool	0.66	0.10	40.00	0.66	0.10	40.00	0.66	0.00	40.00	0.00	-0.10	0.00
Youth Sports	0.66	0.00	15.00	0.66	0.00	15.00	0.66	0.00	15.00	0.00	0.00	0.00
Sanitary Sewer Utility	1.40	0.00	0.06	1.40	0.00	0.06	1.50	0.00	0.06	0.10	0.00	0.00
Parks	3.80	0.00	1.70	3.80	0.00	1.70	0.00	0.00	1.70	-3.80	0.00	0.00
TOTAL	91.68	29.32	109.96	92.88	29.62	109.96	92.98	30.02	109.96	0.10	0.40	0.00



CITY OF KAUKAUNA

2019 BUDGET

SUMMARY OF MUNICIPAL TAX LEVY DISTRIBUTION

<i>FUND</i>	<i>2017 LEVY</i>	<i>2018 LEVY</i>	<i>INCREASE / (DECREASE)</i>	<i>PERCENT</i>
GENERAL	6,107,762	6,000,430	(107,331)	-1.76%
1,000 ISLANDS ENVIRONMENTAL CENTER	156,076	156,538	462	0.30%
DEBT SERVICE	2,544,805	2,827,991	283,186	11.13%
PARK DEVELOPMENT FUND	15,000	0	(15,000)	-100.00%
SPACE NEEDS FUND	0	0	0	0.00%
TOTAL MUNICIPAL LEVY	8,823,643	8,984,959	161,317	1.83%

CITY OF KAUKAUNA

2019 BUDGET COMPARATIVE SUMMARY OF JURISDICTIONAL LEVIES AND EQUALIZED VALUE TAX RATES FOR THE 2017 & 2018 LEVY YEARS - OUTAGAMIE COUNTY

JURISDICTION	2017 LEVY	2018 LEVY	INCREASE / (DECREASE) IN LEVY	%	2017 TAX RATE	2018 TAX RATE	INCREASE / (DECREASE) TAX RATE	%
KAUKAUNA MUNICIPAL	8,823,243.66	8,984,959.44	161,715.78	1.83	8.99708	8.68425	(0.31283)	(3.48)
KAUKAUNA SCHOOL DISTRICT	9,020,952.39	9,002,792.59	(18,159.80)	(0.20)	9.19868	8.70149	(0.49719)	(5.41)
FOX VALLEY TECHNICAL COLLEGE	1,063,441.69	1,092,851.35	29,409.66	2.77	1.08439	1.05628	(0.02811)	(2.59)
OUTAGAMIE COUNTY	4,634,472.86	4,830,465.89	195,993.03	4.23	4.72578	4.66880	(0.05698)	(1.21)
ENVIRONMENTAL TIF DISTRICT NO. 1	70,923.12	93,143.54	22,220.42	31.33	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 4	37,994.19	58,139.89	20,145.70	53.02	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 5	19,941.73	20,254.32	312.60	1.57	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 6	872,128.24	936,087.59	63,959.35	7.33	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 8	131,031.57	119,674.76	(11,356.81)	(8.67)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 9	1,109.07	14,608.35	13,499.28	1217.17	---	---	---	---
SUBTOTAL	24,675,238.51	25,152,977.71	477,739.20	1.94	24.45168	23.11082	(0.89511)	(3.66)
STATE CREDIT - SCHOOLS	(1,602,430.92)	(1,602,430.92)	0.00	0.00	(1.55890)	(1.47227)	0.08663	5.56
NET LEVY AND TAX RATE	23,072,807.59	23,550,546.79	477,739.20	2.07	22.88997	21.63855	(0.80848)	(3.53)

CITY OF KAUKAUNA

2019 BUDGET

COMPARATIVE SUMMARY OF JURISDICTIONAL LEVIES AND ASSESSED VALUE TAX RATES FOR THE 2017 & 2018 LEVY YEARS - OUTAGAMIE COUNTY

JURISDICTION	2017 LEVY	2018 LEVY	INCREASE / (DECREASE) IN LEVY	%	2017 TAX RATE	2018 TAX RATE	INCREASE / (DECREASE) TAX RATE	%
KAUKAUNA MUNICIPAL	8,823,244	8,984,959	161,715.78	1.83	9.3593601	9.4743237	0.1149636	1.23
KAUKAUNA SCHOOL DISTRICT	9,020,952	9,002,793	(18,159.80)	(0.20)	9.5690800	9.4931300	(0.0759500)	(0.79)
FOX VALLEY TECHNICAL COLLEGE	1,063,442	1,092,851	29,409.66	2.77	1.1280600	1.1523700	0.0243100	2.16
OUTAGAMIE COUNTY	4,634,473	4,830,466	195,993.03	4.23	4.9160700	5.0935600	0.1774900	3.61
ENVIRONMENTAL TIF DISTRICT NO. 1	70,923	93,144	22,220.42	31.33	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 4	37,994	58,140	20,145.70	53.02	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 5	19,942	20,254	312.60	1.57	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 6	872,128	936,088	63,959.35	7.33	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 8	131,032	119,675	(11,356.81)	(8.67)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 9	1,109	14,608	13,499.28	1217.17	---	---	---	---
SUBTOTAL	24,675,239	25,152,978	477,739	1.94	24.9726	25.2134	0.2408	0.96
STATE CREDIT - SCHOOLS	(1,602,430.92)	(1,602,430.92)	0.00	0.00	(1.6217)	(1.6062)	0.0155	0.95
NET LEVY AND TAX RATE	23,072,807.59	23,550,546.79	477,739.20	2.07	23.3509	23.6072	0.2563	1.10

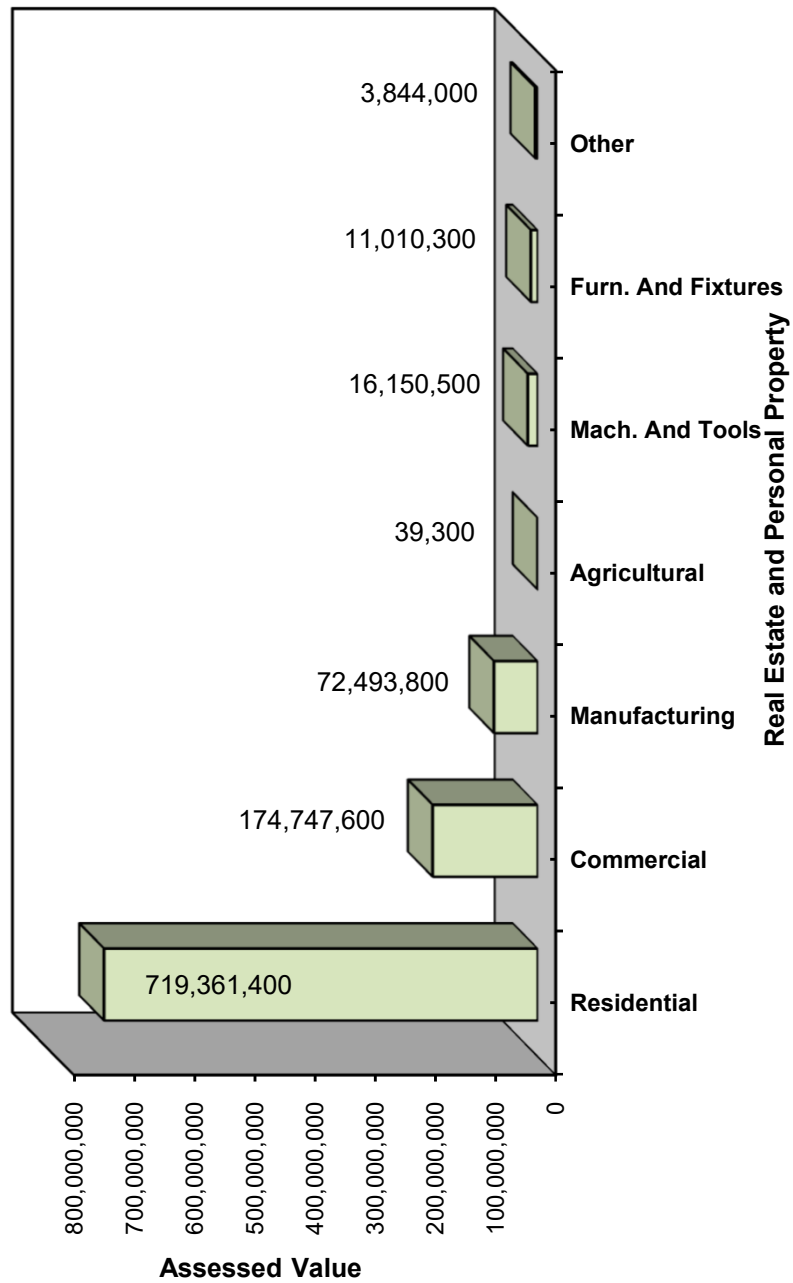
CITY OF KAUKAUNA

2019 Budget

COMPARATIVE SUMMARY OF ASSESSED AND EQUALIZED VALUATIONS FOR THE 2017 & 2018 LEVIES

	JANUARY 1, 2017	JANUARY 1, 2018	INCREASE / (DECREASE)	%
ASSESSED VALUATION				
REAL ESTATE				
Residential	705,742,400	719,361,400	13,619,000	1.93%
Commercial	171,202,000	174,747,600	3,545,600	2.07%
Manufacturing	72,102,600	72,493,800	391,200	0.54%
Agricultural	41,100	39,300	(1,800)	-4.38%
TOTAL REAL ESTATE	949,088,100	966,642,100	17,555,800	1.85%
PERSONAL PROPERTY				
Machinery, Tools & Patterns	26,715,100	16,150,500	(10,564,600)	-39.55%
Furniture, Fixtures & Equipment	10,364,100	11,010,300	646,200	6.23%
All Other Personal Property	1,971,000	3,844,000	1,873,000	95.03%
TOTAL PERSONAL PROPERTY	39,050,200	31,004,800	(8,045,400)	-20.60%
TOTAL ASSESSED VALUATION	988,138,300	997,646,900	9,510,400	0.96%
TOTAL ASSESSED VALUATION				
Calumet County	47,100	47,100	0	0.00%
Outagamie County	988,138,300	997,646,900	9,508,600	0.96%
TOTAL ASSESSED VALUATION	956,537,100	997,694,000	9,508,600	0.99%
EQUALIZED VALUATION				
TOTAL CITY (Excluding TID Increments)				
Calumet County	46,500	46,500	0	0.00%
Outagamie County	1,027,927,200	1,088,364,100	60,436,900	5.88%
TOTAL INCLUDING TID INCREMENTS	1,027,973,700	1,088,410,600	60,436,900	5.88%
TID INCREMENTS				
ENVIRONMENTAL REMEDIATION NO. 1	2,954,400	4,030,300	1,075,900	36.42%
TID NO. 4	1,582,700	2,515,700	933,000	58.95%
TID NO. 5	830,700	876,400	45,700	0.00%
TID NO. 6	36,329,700	40,504,300	4,174,600	11.49%
TID NO. 8	5,458,300	5,178,300	(280,000)	-5.13%
TID NO. 9	46,200	632,100	585,900	1268.18%
TID NO. 10				
TOTAL TID INCREMENTS	47,202,000	53,737,100	6,535,100	13.84%
TOTAL EXCLUDING TID INCREMENTS	980,725,200	1,034,627,000	66,972,000	6.83%
ASSESSMENT RATIO - OUTAGAMIE CTY	96.125%	91.661%		

2019 BUDGET
City of Kaukauna



CITY OF KAUKAUNA

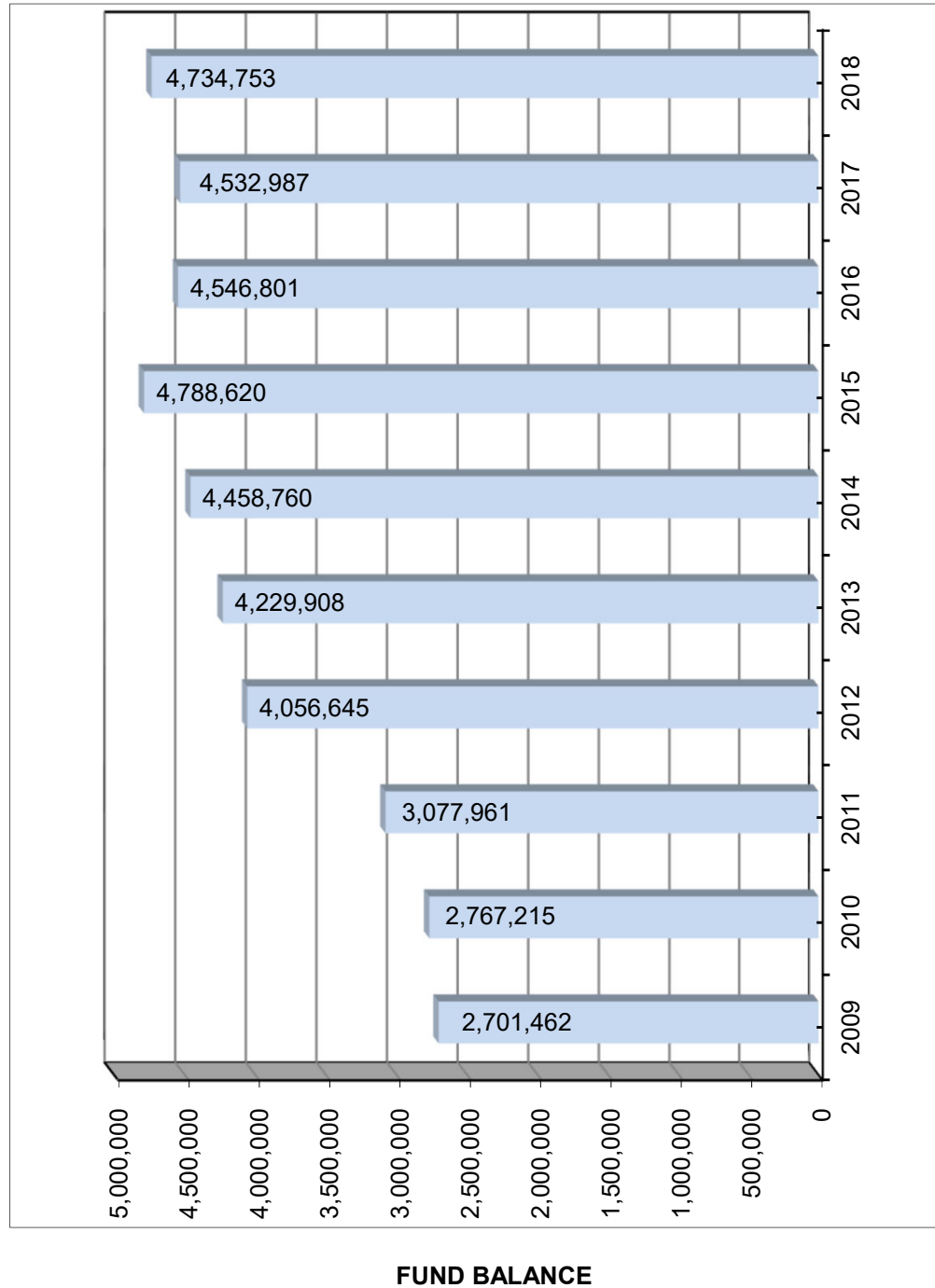
2019 BUDGET

**SUMMARY OF MUNICIPAL TAX LEVY AND
GENERAL FUND BALANCE
FOR THE FISCAL YEARS 2009 THROUGH 2018**

<i>FISCAL YEAR</i>	<i>MUNICIPAL TAX LEVY</i>	<i>GENERAL FUND BALANCE</i>
2009	7,189,374	2,701,462
2010	7,431,640	2,767,215
2011	7,683,476	3,077,961
2012	7,683,476	4,056,645
2013	7,977,126	4,229,908
2014	8,203,280	4,458,760
2015	8,340,330	4,788,620
2016	8,377,385	4,534,195
2017	8,823,643	4,848,295
2018	8,984,959	4,734,753 *

* Preliminary estimate for 2019 budget

2019 BUDGET
City of Kaukauna
FUND BALANCE - GENERAL FUND



CITY OF KAUKAUNA

2019 BUDGET PROJECTED FUND BALANCE AS OF DECEMBER 31, 2018

	GENERAL FUND	ENVIRON- MENTAL CENTER FUND	REDEVELOP- MENT AUTHORITY FUND	GENERAL DEBT SERVICE FUND	CAPITAL PROJECTS FUND	PARK DEVELOP- MENT FUND	SPECIAL ASSESSMENT FUND	CITY HALL/PD FACILITY FUND	SPACE NEEDS FUND
BALANCE AS OF DECEMBER 31, 2017									
Inventories and Prepaid Expenses	186,446	0	0	0	0	0	0	0	0
Assigned For Subsequent Years' Expenditure	400,000	674	873,700	4,726,275	758,153	0	2,209,417	785,212	731,112
Unassigned	3,946,541	54,148	0	0	(14,939)	68,771	0	45,395	0
Total	4,532,987	54,822	873,700	4,726,275	743,214	68,771	2,209,417	830,607	731,112
PROJECTED CHANGE IN FUND BALANCE									
FROM 2017 OPERATIONS									
Revenues And Operating Transfers In	13,440,669	219,828	231,000	3,615,835	4,234,405	0	1,285,000	500	1,715,000
Expenditures And Operating Transfers Out	(13,238,903)	(219,828)	(170,000)	(6,808,311)	(2,746,081)	0	(1,710,000)	(9,000)	(1,516,759)
Total	201,766	0	61,000	(3,192,477)	1,488,324	0	(425,000)	(8,500)	198,241
ADJUSTMENTS TO FUND BALANCE									
Transfers to Other Funds	0	0	0	0	0	0	0	0	0
Transfers From Other Funds	0	0	0	3,192,476	0	0	0	0	0
Total	0	0	0	3,192,476	0	0	0	0	0
BALANCE AS OF DECEMBER 31, 2018									
Inventories and Prepaid Expenses	186,446	0	0	0	0	0	0	0	0
Assigned For Subsequent Years' Expenditure	400,000	674	873,700	4,726,275	758,153	0	2,209,417	785,212	731,112
Unassigned	4,148,307	54,148	61,000	(0)	1,473,385	68,771	(425,000)	36,895	198,241
Total	4,734,753	54,822	934,700	4,726,275	2,231,538	68,771	1,784,417	822,107	929,353

CITY OF KAUKAUNA

2019 BUDGET

SUMMARY OF REVENUES & EXPENDITURES FOR ALL FUNDS

<i>FUND</i>	<i>2017 ACTUAL</i>	<i>2018 BUDGET</i>	<i>2018 6 MONTH ACTUAL</i>	<i>2018 ESTIMATED ACTUAL</i>	<i>2019 BUDGET</i>
<u>REVENUES</u>					
General	12,926,846	13,735,540	10,269,749	13,440,669	14,208,442
Special Revenues					
1000 Islands	221,967	222,076	170,749	219,828	219,038
Redevelopment Authority	192,564	226,000	115,667	231,000	229,500
Special Assessment	1,193,072	1,365,000	1,009,698	1,285,000	1,565,000
Debt Service	6,925,848	7,031,290	3,416,671	7,031,290	6,808,311
Capital Projects	6,925,329	3,510,000	43,675	4,234,405	7,116,000
Space Needs Fund	3,723,670	0	103,301	1,853,220	12,750
Park Development Fund	15,000	15,000	15,000	15,000	0
Enterprise					
Storm Water Utility	1,008,273	1,121,000	402,109	1,135,550	1,211,000
Sanitary Sewer Utility	3,403,204	3,242,500	1,443,159	3,302,700	3,502,500
TOTAL REVENUES	36,535,774	30,468,406	16,989,778	32,748,662	34,872,541
<u>EXPENDITURES</u>					
General	12,805,951	13,696,802	6,334,870	13,238,903	14,208,442
Special Revenue					
1,000 Islands	198,244	222,076	92,692	219,828	219,038
Redevelopment Authority	164,920	150,000	112,999	170,000	150,000
Special Assessment	1,788,308	2,280,000	0	1,710,000	1,765,000
Debt Service	6,228,962	7,031,291	3,191,278	7,031,291	6,808,311
Capital Projects	6,787,733	3,397,000	789,569	2,746,081	7,116,000
Space Needs Fund	6,705,185	5,839,500	376,759	1,516,759	1,000,000
Park Development Fund	3,691	25,000	0	0	0
Enterprise					
Storm Water Utility	591,053	682,063	324,932	747,732	697,837
Sanitary Sewer Utility	2,743,803	2,725,340	1,138,998	2,586,440	2,468,023
TOTAL EXPENDITURES	38,017,852	36,049,071	12,362,098	29,967,033	34,432,651

CITY OF KAUKAUNA

2019 BUDGET GENERAL FUND REVENUES - NON-COVERED SERVICE

DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTH ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
TAXES					
Property Taxes - General	5,813,749	6,107,762	6,127,040	6,107,762	6,000,430
Public Accommodation Tax	3,760	4,500	1,396	4,500	4,000
In Lieu of Taxes - Utilities	1,251,531	1,482,406	2,279,340	1,482,406	1,629,156
In Lieu of Taxes - Round House	20,148	20,150	16,770	20,150	20,284
In Lieu of Taxes - Housing Authority	18,313	19,159	19,159	19,159	19,159
In Lieu of Taxes - Local 400	10,000	10,000	10,000	10,000	10,000
In Lieu of Taxes - WPPI	100,000	100,000	100,000	100,000	100,000
TOTAL TAXES	7,217,501	7,743,977	8,553,705	7,743,977	7,783,030
INTERGOVERNMENTAL					
State Expenditure Restraint	93,940	87,210	0	87,210	87,210
State Law Enforcement Grants	0	4,000	0	1,200	4,000
State Connecting Hwy Aid	60,013	63,289	31,644	63,289	63,246
State General Transportation Aid	227,315	223,131	269,082	223,131	256,135
State Personal Property Aid	0	0	0	0	93,000
State Computer Aids	64,293	65,238	0	65,238	66,197
County Library Aid	227,296	250,485	171,773	250,485	269,403
TOTAL INTERGOVERNMENTAL	672,857	693,353	472,499	690,553	839,190
REGULATION & COMPLIANCE					
Business Licenses	27,541	19,000	24,256	41,235	35,000
Liquor Licenses	5,885	20,000	13,215	17,500	7,000
Cable Television Franchise Fee	125,353	126,000	67,993	125,000	123,000
Nonbusiness License	5,106	7,500	4,639	7,500	6,750
Construction & Building Permits	161,590	175,000	95,948	190,000	198,000
Court Fines & Forfeitures	105,144	95,000	52,375	100,000	90,000
Police Fines	21,463	21,500	20,315	25,000	22,500
Police Fees	2,993	2,500	935	2,500	2,800
TOTAL REGULATION & COMPLIANCE	455,074	466,500	279,675	508,735	485,050
CHARGES FOR SERVICE					
General Government Fees	13,853	12,000	421	7,000	9,000
Ambulance Fees - Covered Services	580,041	550,000	305,572	600,000	600,000
Law Enforcement Fees	6,811	3,000	493	3,100	3,000
Highway & Street Dept Charges	116	100	0	100	100

CITY OF KAUKAUNA

2019 BUDGET GENERAL FUND REVENUES - NON-COVERED SERVICE

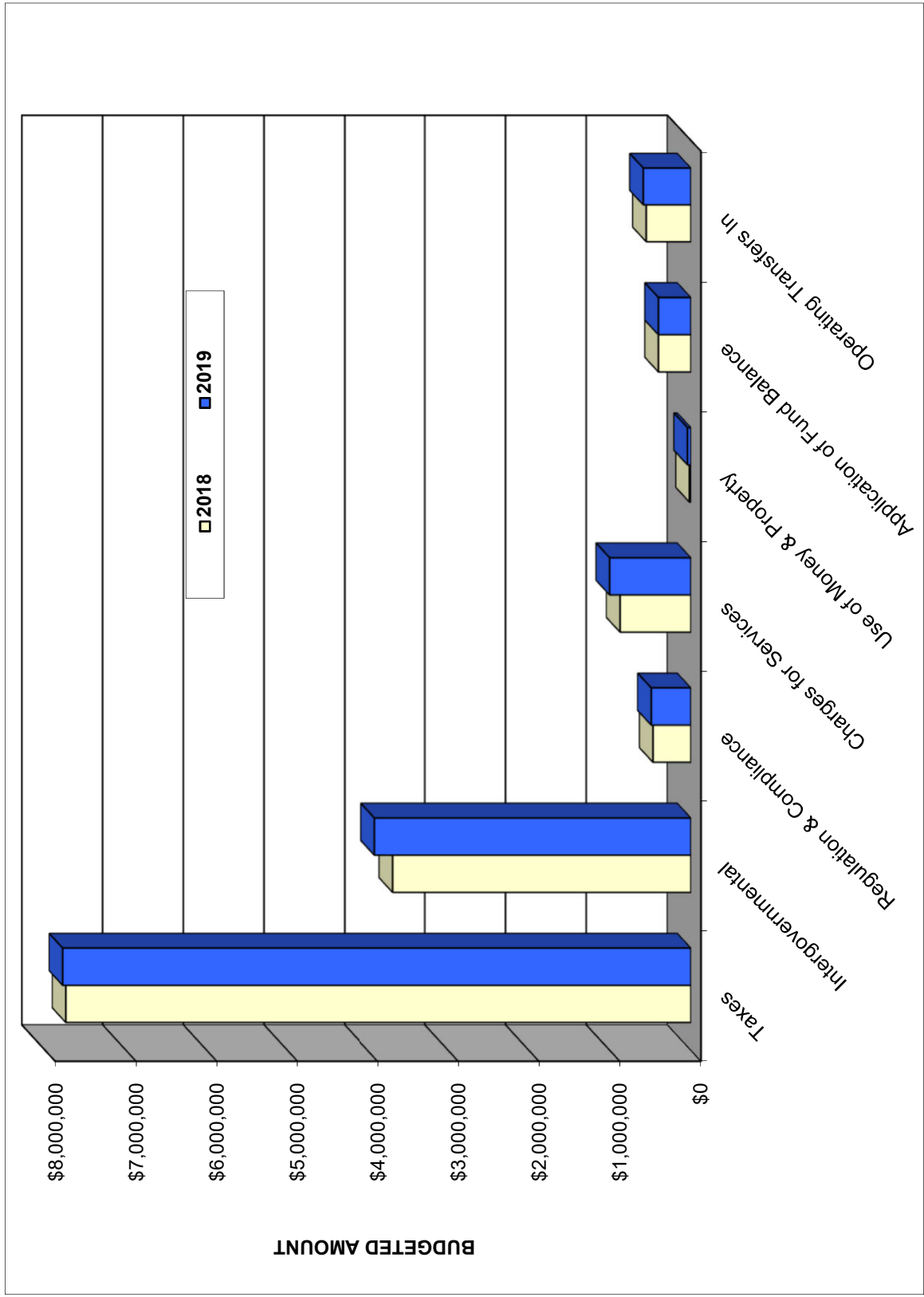
DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTH ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
CHARGES FOR SERVICE (CON'T)					
Weed & Nuisance Control Charges	1,810	5,500	4,890	6,846	5,500
Alcohol & Drug Abuse Donations	853	1,100	6,300	6,300	1,100
Library Fines & Fees	15,909	13,400	8,578	16,075	15,000
Park Fees	2,663	3,000	1,630	2,000	3,000
Community Center Fees	646	1,000	4,048	5,000	5,000
Swimming Pool Fees	146,620	130,000	25,503	147,050	135,000
Community Enrichment Event Fees	0	0	0	0	70,000
Recreation Fees	134,856	140,000	72,561	130,611	140,000
Plan Deposits	0	750	0	100	100
TOTAL CHARGES FOR SERVICE	904,178	859,850	429,997	924,182	986,800
USE OF MONEY & PROPERTY					
Interest on Investments	35,082	18,000	30,013	42,019	30,000
Insurance Recovery	0	0	0	0	10,000
Sale of City Equipment	(17)	0	1,221	2,000	2,000
TOTAL USE OF MONEY & PROPERTY	35,065	18,000	31,234	44,019	42,000
OPERATING TRANSFERS IN					
Grant Funds	0	0	3,372	0	0
Solid Waste Fund	178,188	125,000	176,568	125,000	188,052
Storm Water Utility	183,000	92,009	91,500	92,009	94,333
Sanitary Sewer Utility	105,128	116,728	0	116,728	113,578
Kaukauna Utility Shared Services	26,175	40,000	20,000	25,000	40,000
Kaukauna Utility Contribution	150,000	175,000	75,000	150,000	150,000
TOTAL OPERATING TRANSFERS IN	642,491	548,736	366,440	508,736	585,963
Application of Unassigned Fund Balance	0	400,000	0	0	400,000
TOTAL NON-COVERED SERVICES	9,927,165	10,730,416	10,133,551	10,420,201	11,122,033

CITY OF KAUKAUNA

2019 BUDGET GENERAL FUND REVENUE - COVERED SERVICE

DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTH ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
INTERGOVERNMENTAL					
Shared Revenue - Covered Services	2,203,940	2,209,375	0	2,209,375	2,209,375
Expend Restraint - Covered Services	182,355	169,290	0	182,355	169,290
Fire Insurance Dues - Covered Services	44,375	41,000	0	44,375	41,000
State Connecting Hwy Aid - Covered Services	25,720	27,124	13,562	25,641	27,105
General Transportation Aid - Covered Services	530,401	546,285	115,321	546,285	627,088
TOTAL INTERGOVERNMENTAL	2,986,790	2,993,074	128,883	3,008,032	3,073,859
CHARGES FOR SERVICE					
Fire Protection Fees - Covered Services	40	50	29	50	50
Garbage Collection - Covered Services	8,833	6,000	3,644	6,560	6,000
Snow Removal - Covered Services	4,018	6,000	3,642	5,826	6,500
TOTAL CHARGES FOR SERVICE	12,890	12,050	7,315	12,436	12,550
TOTAL - COVERED SERVICES	2,999,680	3,005,124	136,198	3,020,468	3,086,409
TOTAL REVENUE SOURCES	12,926,846	13,735,540	10,269,749	13,440,669	14,208,442

CITY OF KAUKAUNA
Comparison of Budgeted General Fund Revenues



CITY OF KAUKAUNA

2019 Budget GENERAL FUND EXPENDITURES - **NON-COVERED SERVICE**

DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTH ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
GENERAL GOVERNMENT					
Assessment	26,711	28,000	26,108	27,152	101,752
Auditing Services	24,575	21,500	16,000	25,000	23,000
City Attorney	143,748	179,223	73,400	156,653	164,891
Clerk/Treasurer	196,596	203,364	97,053	215,334	235,647
Commissioners	4,067	5,172	2,001	4,872	5,072
Common Council	40,532	41,723	22,016	42,873	42,669
Elections	7,785	33,560	12,109	30,614	22,352
Finance	390,821	389,403	181,987	387,969	415,610
Fire Dept / Public Works Maintenance	124,498	89,415	78,889	89,389	130,000
Human Resources	113,077	133,300	52,101	117,300	166,800
Information Technology	199,362	174,088	71,680	189,088	215,593
Mayor	209,365	218,919	96,484	200,857	206,643
Municipal Building Maintenance	102,862	117,949	55,663	110,323	99,000
Municipal Judge	46,174	47,838	18,156	46,566	48,590
Office Equipment & Supplies	23,981	20,500	9,776	20,500	20,500
Planning/Community Development	239,017	329,984	107,626	306,797	306,986
Community Enrichment	0	0	0	0	59,872
TOTAL GENERAL GOVERNMENT	1,893,170	2,033,938	921,049	1,971,286	2,264,977
PUBLIC SAFETY					
Ambulance	100,943	60,675	27,017	61,675	60,175
Building Inspection	156,130	122,833	(12,162)	163,055	160,500
Police	2,966,740	3,015,170	1,376,150	3,007,410	3,179,961
School Patrol	56,754	65,805	33,267	65,811	67,590
TOTAL PUBLIC SAFETY	3,280,567	3,264,483	1,424,272	3,297,951	3,468,226
HEALTH & SOCIAL SERVICES					
Alcohol & Other Drug Awareness	4,009	2,500	6,754	7,700	4,800
TOTAL HEALTH & SOCIAL SERVICES	4,009	2,500	6,754	7,700	4,800
TRANSPORTATION					
Bridge Maintenance	9,259	7,800	3,857	6,550	7,700
Bus Subsidies	51,376	30,000	24,442	30,000	30,000
Engineering	445,823	445,152	216,315	430,053	447,355
Equipment Maintenance & Replacement	243,897	279,011	53,847	274,398	77,400
Forestry	101,911	117,948	31,394	120,089	9,400
Street Department Administration	168,250	173,229	82,593	175,026	179,051
Street Lighting	194,145	236,500	99,939	231,000	236,200
Street Maintenance	682,242	475,046	749,759	839,183	2,019,317

CITY OF KAUKAUNA

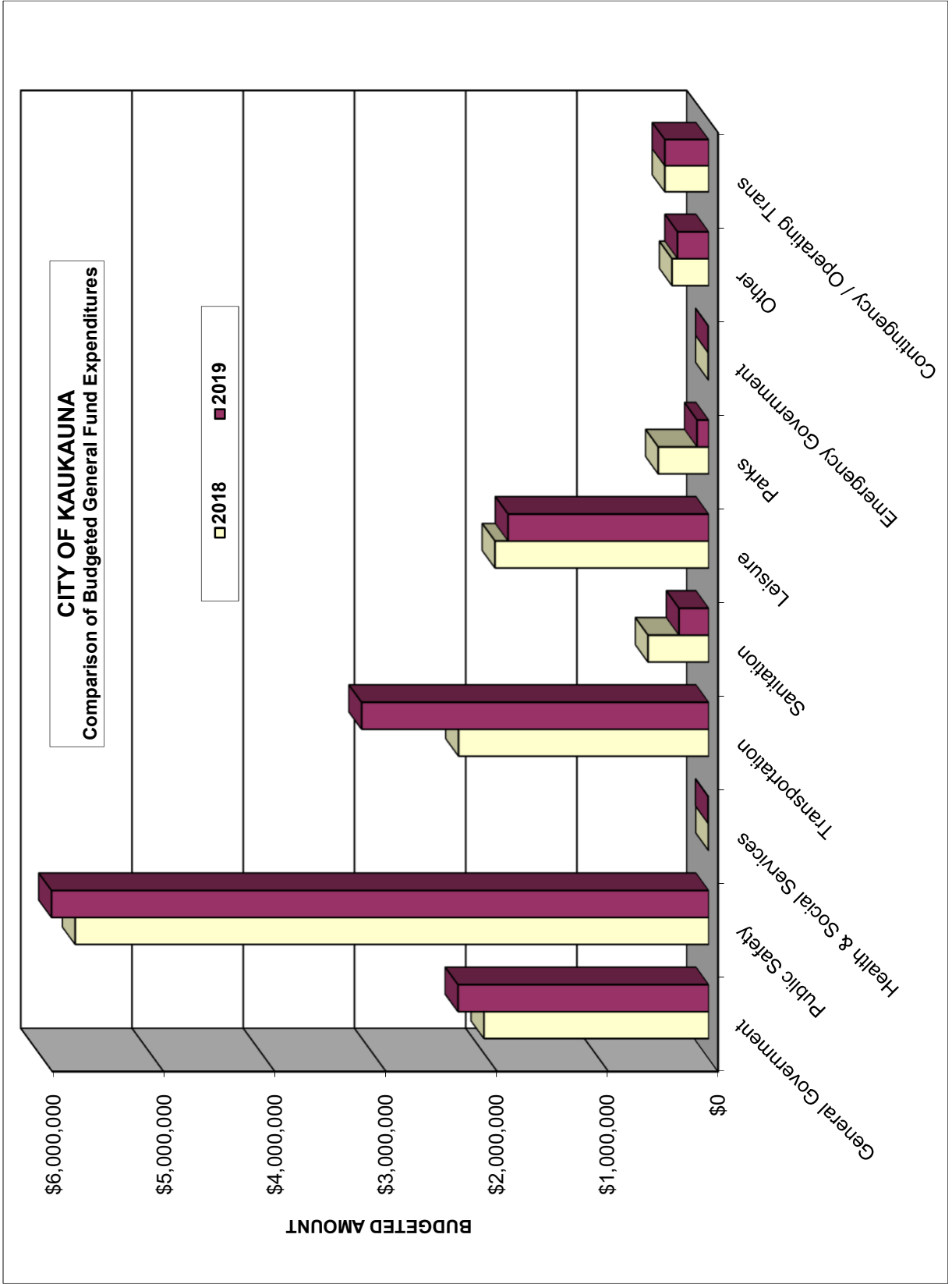
2019 Budget GENERAL FUND EXPENDITURES - **NON-COVERED SERVICE**

DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTH ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
TRANSPORTATION (CON'T)					
Street Signs & Markers	88,167	101,373	23,383	94,771	20,850
Traffic Controls	66,007	29,059	16,355	42,611	15,900
Weed Control	44,569	37,351	10,144	35,424	2,900
TOTAL TRANSPORTATION	2,095,646	1,932,468	1,312,030	2,279,105	3,046,073
LEISURE					
Adult Sports	100,775	94,161	52,964	94,150	97,012
Athletic Field	112,941	165,247	34,444	161,380	55,550
Carnegie Building	35,080	32,038	12,958	27,414	15,950
Civic Promotions	12,190	25,000	2,243	7,000	10,000
Community Center	2,911	3,100	1,385	3,100	3,100
Dance Classes	56,045	71,231	26,589	71,231	72,183
Library	951,727	971,502	486,447	720,376	995,342
Swimming Pool	302,247	357,595	106,247	356,607	359,924
Youth Sports	131,524	214,709	59,768	186,886	208,079
TOTAL LEISURE	1,705,439	1,934,583	783,046	1,628,144	1,817,140
CONSERVATION & DEVELOPMENT OF NATURAL RESOURCES					
Parks	455,789	460,668	143,749	454,909	105,650
EMERGENCY GOVERNMENT					
Civil Defense	2,760	4,127	1,192	3,500	3,500
OTHER					
Health Insurance	227,795	219,283	122,151	219,283	168,833
Property & Liability Insurance	122,517	115,785	107,955	115,785	115,651
TOTAL OTHER	350,311	335,068	230,105	335,068	284,484
Contingent Expenditures	0	400,000	0	0	400,000
SUB-TOTAL NON-COVERED SERVICES	9,787,692	10,367,836	4,822,197	9,977,663	11,394,849

CITY OF KAUKAUNA

2019 Budget GENERAL FUND EXPENDITURES - COVERED SERVICE

DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTH ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PUBLIC SAFETY					
Fire	2,157,333	2,436,897	1,179,259	2,377,571	2,448,501
Fire Safety	2,319	8,215	0	8,215	5,715
TOTAL PUBLIC SAFETY	2,159,653	2,445,112	1,179,259	2,385,786	2,454,216
SANITATION					
Refuse Collection	417,721	428,938	116,730	423,054	83,200
Refuse Disposal	148,684	125,000	102,432	125,000	188,052
TOTAL SANITATION	566,405	553,938	219,162	548,054	271,252
TRANSPORTATION					
Snow & Ice Control	292,201	329,916	114,251	327,400	88,125
TOTAL TRANSPORTATION	292,201	329,916	114,251	327,400	88,125
SUB-TOTAL COVERED SERVICES	3,018,259	3,328,966	1,512,672	3,261,240	2,813,593
TOTAL EXPENDITURES	12,805,951	13,696,802	6,334,870	13,238,903	14,208,442



CITY OF KAUKAUNA

2019 BUDGET

GENERAL FUND

SUMMARY OF EXPENDITURES BY TYPE - **NON-COVERED SERVICES**

DESCRIPTION	PERSONNEL SERVICES	NON-PERSONNEL SERVICES	OUTLAY	TOTAL EXPENDITURES
GENERAL GOVERNMENT				
Assessment	152	101,600	-	101,752
Auditing Services	-	23,000	-	23,000
City Attorney	159,101	5,290	500	164,891
City Garage / Fire Dept Maintenance	-	130,000	-	130,000
Clerk/Treasurer	190,647	45,000	-	235,647
Commissioners	4,572	500	-	5,072
Common Council	34,869	7,800	-	42,669
Elections	12,302	10,050	-	22,352
Finance	318,299	95,911	1,400	415,610
Human Resources	-	166,800	-	166,800
Information Technology	-	200,593	15,000	215,593
Mayor	185,094	20,549	1,000	206,643
Municipal Service Building	-	99,000	-	99,000
Municipal Judge	35,393	13,197	-	48,590
Office Equipment & Supplies	-	20,500	-	20,500
Planning/Community Development	299,986	5,300	1,700	306,986
Community Enrichment	20,792	39,080	-	59,872
TOTAL GENERAL GOVERNMENT	1,261,207	984,170	19,600	2,264,977
PUBLIC SAFETY				
Ambulance	-	60,175	-	60,175
Building Inspection	-	160,500	-	160,500
Police	2,915,837	176,371	87,753	3,179,961
School Patrol	65,815	1,775	-	67,590
TOTAL PUBLIC SAFETY	2,981,652	398,821	87,753	3,468,226
HEALTH & SOCIAL SERVICES				
Alcohol & Other Drug Awareness	-	4,800	-	4,800
TOTAL HEALTH & SOCIAL SERVICES	-	4,800	-	4,800
TRANSPORTATION				
Bridge Maintenance	-	7,700	-	7,700
Bus Subsidies	-	30,000	-	30,000
Engineering	428,405	16,950	2,000	447,355
Equip Maintenance & Replacement	-	77,400	-	77,400
Forestry	-	9,400	-	9,400
Street Department Administration	174,351	4,700	-	179,051
Street Lighting	-	236,200	-	236,200
Street Maintenance	1,887,017	132,300	-	2,019,317
Street Signs & Markers	-	20,850	-	20,850
Traffic Controls	-	15,900	-	15,900
Weed Control	-	2,900	-	2,900
TOTAL TRANSPORTATION	2,489,773	554,300	2,000	3,046,073

CITY OF KAUKAUNA

2019 BUDGET

GENERAL FUND

SUMMARY OF EXPENDITURES BY TYPE - **NON-COVERED SERVICES**

DESCRIPTION	PERSONNEL SERVICES	NON-PERSONNEL SERVICES	OUTLAY	TOTAL EXPENDITURES
LEISURE				
Adult Sports	83,662	13,350	-	97,012
Athletic Field	-	47,550	8,000	55,550
Carnegie Building	-	15,950	-	15,950
Civic Promotions	-	10,000	-	10,000
Community Center	-	3,100	-	3,100
Dance Classes	35,508	36,675	-	72,183
Library	543,953	451,389	-	995,342
Swimming Pool	244,904	111,090	3,930	359,924
Youth Sports	131,127	73,252	3,700	208,079
TOTAL LEISURE	1,039,154	762,356	15,630	1,817,140
CONSERVATION & DEVELOPMENT OF NATURAL RESOURCES				
Parks	-	100,350	5,300	105,650
EMERGENCY GOVERNMENT				
Civil Defense	2,500	1,000	-	3,500
OTHER				
Health Insurance	168,833	-	-	168,833
Property & Liability Insurance	-	115,651	-	115,651
TOTAL OTHER	168,833	115,651	-	284,484
Contingent Expenditures		400,000		400,000
SUB-TOTAL NON-COVERED SERVICES	7,943,118	3,321,448	130,283	11,394,849

CITY OF KAUKAUNA

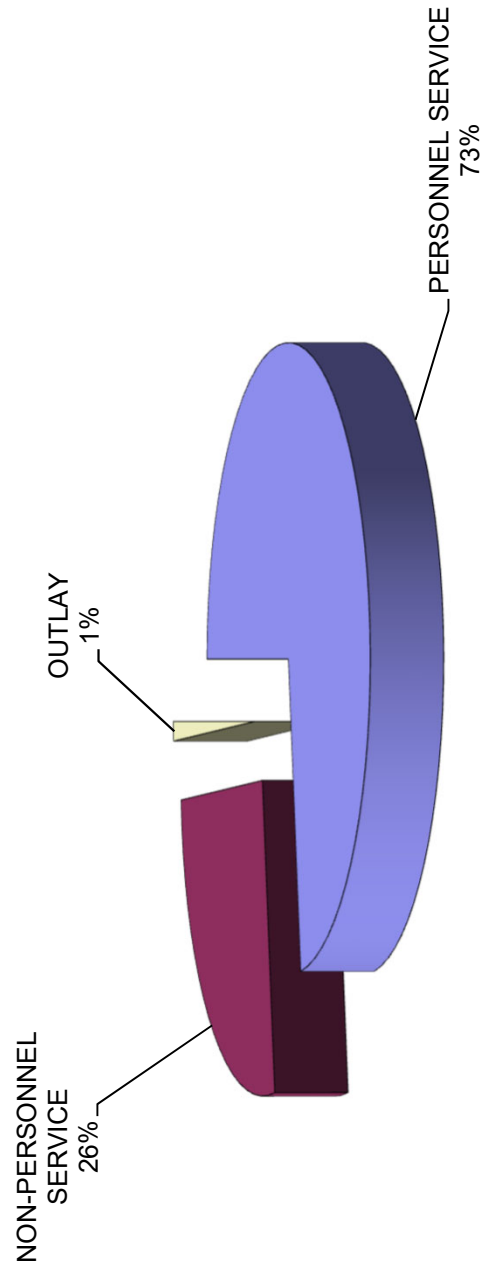
2019 BUDGET

GENERAL FUND

SUMMARY OF EXPENDITURES BY TYPE - COVERED SERVICES

DESCRIPTION	PERSONNEL SERVICES	NON-PERSONNEL SERVICES	OUTLAY	TOTAL EXPENDITURES
PUBLIC SAFETY				
Fire	2,372,051	65,250	11,200	2,448,501
Fire Safety	-	5,715	-	5,715
TOTAL PUBLIC SAFETY	2,372,051	70,965	11,200	2,454,216
TRANSPORTATION				
Snow & Ice Removal	-	88,125	-	88,125
TOTAL TRANSPORTATION	-	88,125	-	88,125
SANITATION				
Refuse Collection	-	83,200	-	83,200
Refuse Disposal	-	188,052	-	188,052
TOTAL SANITATION	-	271,252	-	271,252
SUB-TOTAL COVERED SERVICES	2,372,051	430,342	11,200	2,813,593
TOTAL EXPENDITURES	10,315,169	3,751,790	141,483	14,208,442

CITY OF KAUKAUNA
2019 Budgeted General Fund Expenditures by Type



CITY OF KAUKAUNA

2019 BUDGET

1000 ISLANDS ENVIRONMENTAL CENTER FUND (201)

REVENUES AND EXPENDITURES

DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTH ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
REVENUE					
Taxes	146,989	156,076	156,076	153,828	156,538
Kaukauna School District	15,000	15,000	0	15,000	15,000
Outagamie County	10,000	10,000	5,000	10,000	10,000
Interest Income	15,000	15,000	0	15,000	5,000
Other Center Receipts	14,910	14,000	7,787	14,000	14,000
Restricted Donations	20,068	12,000	1,886	12,000	18,500
TOTAL REVENUE	221,967	222,076	170,749	219,828	219,038
EXPENDITURES					
Wages and Benefits	157,097	164,576	75,688	165,028	162,638
Maintenance	41,146	57,500	17,004	54,800	56,400
Capital Outlay	0	0	0	0	0
TOTAL EXPENDITURES	198,244	222,076	92,692	219,828	219,038
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	23,723	0	78,057	0	0

CITY OF KAUKAUNA

2019 BUDGET

REDEVELOPMENT AUTHORITY, SPECIAL REVENUE FUND (206 & 218)

REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTH ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
REVENUE					
Loan Payments	186,255	225,000	111,148	225,000	225,000
Interest	6,310	1,000	4,519	6,000	4,500
TOTAL REVENUE	192,564	226,000	115,667	231,000	229,500
EXPENDITURES					
Economic Development	164,920	150,000	112,999	170,000	150,000
TOTAL EXPENDITURES	164,920	150,000	112,999	170,000	150,000
OTHER FINANCING SOURCES					
Application of Fund Balance	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	27,644	76,000	2,668	61,000	79,500

CITY OF KAUKAUNA

2019 BUDGET

SPECIAL ASSESSMENT FUND (215) REVENUE AND EXPENDITURE SUMMARY

DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTH ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
REVENUE					
Special Assessments	1,126,824	1,300,000	950,200	1,200,000	1,500,000
Interest On Special Assessments	66,248	65,000	59,498	85,000	65,000
TOTAL REVENUE	1,193,072	1,365,000	1,009,698	1,285,000	1,565,000
EXPENDITURES					
Street Improvements	1,788,308	1,730,000	0	1,470,000	1,325,000
Sidewalk Improvements	0		0		175,000
Utility Systems Improvements	0	550,000	0	240,000	265,000
TOTAL EXPENDITURES	1,788,308	2,280,000	0	1,710,000	1,765,000
OTHER FINANCING USES					
Operating Transfer to Debt Service	323,226	994,347	0	994,347	35,000
TOTAL OTHER FINANCING SOURCES	323,226	994,347	0	994,347	35,000
EXCESS (DEFICIT) OF REVENUE & OTHER FINANCING SOURCES OVER EXPEND.	(918,463)	(1,909,347)	1,009,698	(1,419,347)	(235,000)

CITY OF KAUKAUNA

2019 BUDGET

SOLID WASTE FUND (220)

REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTH ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
REVENUE					
Recycling And Garbage Collection	349,573	340,000	117,895	340,000	345,000
Other Revenue	0	0	966	0	0
TOTAL REVENUE	349,573	340,000	118,861	340,000	345,000
EXPENDITURES					
General Supplies	1,364	0	4,402	5,000	0
Refuse Disposal	130,000	215,000	0	215,000	189,948
TOTAL EXPENDITURES	131,364	215,000	4,402	220,000	189,948
OTHER FINANCING USES					
Transfer to General Fund	178,188	125,000	176,568	125,000	188,052
TOTAL OTHER FINANCING SOURCES	178,188	125,000	176,568	125,000	188,052
EXCESS (DEFICIT) OF REVENUE, OTHER FINANCING USES & EXPENDITURES	40,021	0	(62,109)	(5,000)	(33,000)

CITY OF KAUKAUNA

2019 Budget

VEHICLE REGISTRATION FEE FUND (221) REVENUE AND EXPENDITURE SUMMARY

DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTH ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
REVENUE					
Registration Fee	179,526	175,000	87,105	175,000	185,000
TOTAL REVENUE	179,526	175,000	87,105	175,000	185,000
EXPENDITURES	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	0
OTHER FINANCING USES					
Operating Transfer to Debt Service	150,000	200,000	0	200,000	200,000
TOTAL OTHER FINANCING SOURCES	150,000	200,000	0	200,000	200,000
EXCESS (DEFICIT) OF REVENUE & OTHER FINANCING SOURCES OVER EXPEND.	29,526	(25,000)	87,105	(25,000)	(15,000)

CITY OF KAUKAUNA

2019 BUDGET

DEBT SERVICE FUND (301)

REVENUE AND EXPENDITURE SUMMARY

DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTH ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
REVENUE					
Property Tax	2,149,690	2,544,805	2,544,805	2,544,805	2,827,991
Payment in Lieu of Tax		804,844	0	804,844	787,844
TOTAL REVENUE	2,149,690	3,349,649	2,544,805	3,349,649	3,615,835
EXPENDITURES					
Principal Payment	4,915,000	5,185,000	2,485,000	5,185,000	5,155,000
Interest Payment	1,081,466	1,845,541	706,278	1,845,541	1,652,561
Debt Service Fees	232,496	750		750	750
TOTAL EXPENDITURES	6,228,962	7,031,291	3,191,278	7,031,291	6,808,311
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(4,079,272)	(3,681,642)	(646,473)	(3,681,642)	(3,192,477)
OTHER FINANCING SOURCES					
Refinancing Outstanding Debt	0	0	0	0	0
Premium Issuance (Interest Payment)	432,021	200,000	0	200,000	244,952
Operating Transfer In	4,344,137	3,481,641	871,866	3,481,641	2,947,524
TOTAL OTHER FINANCING SOURCES	4,776,158	3,681,641	871,866	3,681,641	3,192,476
EXCESS (DEFICIT) OF REVENUE & OTHER FINANCING SOURCES OVER EXPENDITURES	696,886	(0)	225,393	(0)	(0)

Operating Transfers

	2017	2018
TID #4	36,000	56,550
TID # 5 (Estimated Increment)	17,000	20,420
TID #6	574,788	440,238
TID #8	172,618	260,410
TID #10	0	6,306
ERTIF	104,375	409,295
Storm Water Utility	654,965	846,161
Sanitary Sewer Utility	727,549	673,144
Vehicle Registration Fee Fund	200,000	200,000
Special Assessment Fund	994,347	35,000
	3,483,658	2,947,524

Note: Transfer \$300,000 from TID 6 to ERTIF per TIF project Plan

CITY OF KAUKAUNA

2019 BUDGET

INDUSTRIAL PARK FUND (401) REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTH ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
REVENUE					
Interest Income	0	0	0	0	0
Other Revenue - Loan Repayment	23,933	23,933	11,967	23,933	23,933
Other Revenue - Land Sales	85,500	90,000	0	0	100,000
TOTAL REVENUE	109,433	113,933	11,967	23,933	123,933
EXPENDITURES					
Industrial Park Expenditures	2,585	18,000	1,093	2,000	1,000
TOTAL EXPENDITURES	2,585	18,000	1,093	2,000	1,000
OTHER FINANCING USES					
Repayment of Due To General Fund	0	0	0	0	100,000
Transfer to Debt Service Fund	0			0	
TOTAL OTHER FINANCING SOURCES	0	0	0	0	100,000
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	106,848	95,933	10,873	21,933	22,933

Cash Balance at December 31, 2017 (327,774)

Cash Balance at December 31, 2018 (305,841)

Cash Balance at December 31, 2019 (182,908)

CITY OF KAUKAUNA

2019 Budget

PARK DEVELOPMENT FUND (402) REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTH ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
REVENUE					
Property Taxes - General	15,000	15,000	15,000	15,000	0
Other Revenue	0	0	0	0	0
TOTAL REVENUE	15,000	15,000	15,000	15,000	0
EXPENDITURES					
Park Development Expenditures	3,691	25,000	0	0	0
TOTAL EXPENDITURES	3,691	25,000	0	0	0
OTHER FINANCING SOURCES					
Application of Fund Balance	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	11,309	(10,000)	15,000	15,000	0

Cash Balance at December 31, 2017

68,771

Cash Balance at December 31, 2018

83,771

Cash Balance at December 31, 2019

83,771

CITY OF KAUKAUNA

2019 Budget SPACE NEEDS FUND (403) REVENUE AND EXPENDITURE SUMMARY

DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTH ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
REVENUE					
Property Taxes - General	138,220	0	0	138,220	0
Other Revenue	10,451	0	103,301	0	12,750
TOTAL REVENUE	148,670	0	103,301	138,220	12,750
EXPENDITURES					
Space Needs	6,705,185	5,839,500	376,759	1,516,759	1,000,000
TOTAL EXPENDITURES	6,705,185	5,839,500	376,759	1,516,759	1,000,000
OTHER FINANCING SOURCES					
Proceeds of General Obligation Notes	3,575,000	1,715,000	0	1,715,000	0
TOTAL OTHER FINANCING SOURCES	0	1,715,000	0	1,715,000	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	(2,981,515)	(4,124,500)	(273,458)	336,461	(987,250)

Cash Balance at December 31, 2017	731,112		
Cash Balance at December 31, 2018		1,067,573	
Cash Balance at December 31, 2019			80,323

CITY OF KAUKAUNA

2019 Budget

MUNICIPAL SERVICES DEPARTMENT BUILDING FUND (404) REVENUE AND EXPENDITURE SUMMARY

DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTH ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
REVENUE					
Property Taxes - General	0	0	0	0	0
Interest Income	519	1,200	848	1,000	500
Other Revenue	0	0	0	0	0
TOTAL REVENUE	519	831,000	848	1,000	500
EXPENDITURES					
Municipal Service Building	706,299	500	0	20,000	9,000
TOTAL EXPENDITURES	706,299	500	0	20,000	9,000
OTHER FINANCING SOURCES					
RDA Lease Bond	818,000	804,844	194,172	804,844	770,844
TOTAL OTHER FINANCING SOURCES	818,000	0	0	804,844	770,844
OTHER FINANCING USES					
Transfer to Debt Service Fund	0	817,594		804,844	787,844
TOTAL OTHER FINANCING USES	0	817,594	0	804,844	787,844
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	112,219	12,906	848	(19,000)	(25,500)

Cash Balance at December 31, 2017 45,395

Cash Balance at December 31, 2018 26,395

Cash Balance at December 31, 2019 895

CITY OF KAUKAUNA

2019 Budget ErTID #1 FUND (450) REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTH ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
REVENUE					
Property Taxes - TIF	47,315	68,838	70,920	70,920	90,682
Other Revenue		0	0	0	0
TOTAL REVENUE	47,315	68,838	70,920	70,920	90,682
EXPENDITURES					
Remediation Cost	18,098	38,000	9,212	159,212	118,000
Marketing & Admin	9,249		150	2,000	2,500
TOTAL EXPENDITURES	27,348	38,000	9,362	161,212	120,500
OTHER FINANCING SOURCES					
Transfer From TID#6 as Recipient TID	0	140,000		140,000	450,000
TOTAL OTHER FINANCING SOURCES	0	140,000	0	140,000	450,000
OTHER FINANCING SOURCES (USES)					
Repayment of Due To Debt Service Fund	0	65,000			300,000
Transfer to Debt Service Fund	104,375	104,375	0	104,375	108,239
TOTAL OTHER FINANCING SOURCES	104,375	169,375	0	104,375	408,239
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	(84,408)	1,463	61,558	(54,667)	11,943

Cash Balance at December 31, 2017 (1,015,076)

Cash Balance at December 31, 2018 (1,069,743)

Cash Balance at December 31, 2019 (757,800)

Estitimated Remaining TIF Revenue 900,000
Net TIF Impact on Year End Budget Cash Balance 142,200

Outstanding Debt 742,688
Estimated TIF Balance (Deficit) (600,488)

Annual Increment of Project	90,000
Remaining Yrs.	10
Total Taxes Remainder of TIF	900,000

CITY OF KAUKAUNA

2019 BUDGET TAX INCREMENTAL DISTRICT #4 FUND (464) REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTH ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
REVENUE					
Property Taxes - TIF	18,567	36,877	37,992	37,992	56,603
State Computer Aids	3,360	2,000	0	0	2,000
Interest Income	0	200	0	0	200
Other Revenue	48,083	25,000	24,851	24,851	0
TOTAL REVENUE	70,010	64,077	62,843	62,843	58,803
OTHER FINANCING SOURCES					
G.O. Borrowing	200,000		0	0	
TOTAL OTHER FINANCING SOURCES	200,000	0	0	0	0
EXPENDITURES					
Miscellaneous	18,791				0
Marking & Administration	16,367		1,761	1,761	0
TID Assistance	200,000	35,000			0
Hydro Live	43,864	0	23,932	23,882	0
Storm Sewer Improvments	2,700	0			0
TOTAL EXPENDITURES	281,723	35,000	25,693	25,643	0
OTHER FINANCING USES					
Transfer to Debt Service Fund	33,000	53,887		28,875	56,550
Repayment of Due To General Fund					
TOTAL OTHER FINANCING SOURCES	33,000	53,887	0	28,875	56,550
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	(44,712)	(24,810)	37,151	8,326	2,253

Cash Balance at December 31, 2017	<u>(176,765)</u>		
Cash Balance at December 31, 2018		<u>(168,439)</u>	
Cash Balance at December 31, 2019			<u>(166,186)</u>

Estitimated Remaining TIF Revenue	325,000
Net TIF Impact on Year End Budget Cash Balance	<u>158,814</u>

Outstanding Debt	243,375
Estimated TIF Balance (Deficit)	<u>(84,561)</u>

Annual Increment of Project	65,000
Remaining Yrs.	5
Total Taxes Remainder of TIF	325,000

CITY OF KAUKAUNA

2019 BUDGET

TAX INCREMENTAL DISTRICT #5 FUND (465) REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTH ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
REVENUE					
Property Taxes - TIF	17,822	19,950	19,941	19,941	19,719
State Computer Aids	146	150	0	150	0
Interest Income	0	0	0		0
Other Revenue (Land Sales)	100,000	0	0	800,000	500,000
TOTAL REVENUE	117,968	20,100	19,941	820,091	519,719
OTHER FINANCING SOURCES					
G.O. Borrowing	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXPENDITURES					
Marketing & Admin	1,267	2,000	632	1,000	0
Developers' Incentive	0	0	0	300,000	26,200
TOTAL EXPENDITURES	1,267	2,000	632	301,000	26,200
OTHER FINANCING USES					
Transfer to Debt Service Fund	565,688	685,250	0	685,250	925,250
Repayment of Due To General Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	565,688	685,250	0	685,250	925,250
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	(448,987)	(667,150)	19,309	(166,159)	(431,731)

Cash Balance at December 31, 2017	<u>(3,499,184)</u>	
Cash Balance at December 31, 2018		<u>(3,665,343)</u>
Cash Balance at December 31, 2019		<u>(4,097,074)</u>

Estitimated Remaining TIF Revenue	9,200,000
Net TIF Impact on Year End Budget Cash Balance	<u>5,102,926</u>

Outstanding Debt	10,667,125
Estimated TIF Balance (Deficit)	<u>(5,564,199)</u>

Annual Increment of Project	575,000
Remaining Yrs.	16
Total Taxes Remainder of TIF	9,200,000

CITY OF KAUKAUNA

2019 Budget TAX INCREMENTAL DISTRICT #6 FUND (466) REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTH ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
REVENUE					
Property Taxes - TIF	840,444	872,087	872,087	872,087	911,347
State Computer Aids	7,457	2,000	0	2,000	2,000
Interest Income	0	200	0	200	200
Other Revenue - Loan Repayment	26,727	26,727	13,363	26,727	26,727
TOTAL REVENUE	874,628	858,736	885,450	901,014	940,274
EXPENDITURES					
District Expenditures	17,790	25,000	18,850	20,000	23,600
Infrastructure Improvements	61,892	0	521	58,000	
TOTAL EXPENDITURES	79,682	25,000	19,371	78,000	23,600
OTHER FINANCING USES					
Transfer to Debt Service Fund	665,038	660,538	351,519	660,538	440,238
Transfer to TID ERTID #1	0	140,000	0	124,500	450,000
Repayment of Due To General Fund	0	0	0		
TOTAL OTHER FINANCING SOURCES	665,038	800,538	351,519	785,038	890,238
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	129,909	33,198	514,560	37,976	26,436

Cash Balance at December 31, 2017	<u>371,052</u>		
Cash Balance at December 31, 2018		<u>409,028</u>	
Cash Balance at December 31, 2019			<u>435,464</u>

Estitimated Remaining TIF Revenue	7,288,000
Net TIF Impact on Year End Budget Cash Balance	<u>7,723,464</u>

Outstanding Debt	1,322,388
Estimated TIF Balance (Deficit)	<u>6,401,076</u>

Annual Increment of Project	911,000
Remaining Yrs.	8
Total Taxes Remainder of TIF	7,288,000

CITY OF KAUKAUNA

2019 Budget TAX INCREMENTAL DISTRICT #8 FUND (468) REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTH ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
REVENUE					
Property Taxes - TIF	125,434	127,178	125,434	127,178	116,512
State Computer Aids	13,388	0	0		500
Interest Income	7,740	6,000	3,069	6,137	0
Other Revenue	0	0	0	0	0
TOTAL REVENUE	146,562	133,178	128,502	133,315	117,012
OTHER FINANCING SOURCES					
G.O. Borrowing	1,765,000	0	0	950,000	0
TOTAL OTHER FINANCING SOURCES	1,765,000	0	0	950,000	0
EXPENDITURES					
District Expenditures	7,041	0	768	1,000	12,400
Developers Incentives	0	0	5,615	600,000	0
Infrastructure Improvements	37,587	20,000	36,057	5,615	278,000
TOTAL EXPENDITURES	44,629	20,000	42,440	606,615	290,400
OTHER FINANCING USES					
Transfer to Debt Service Fund	1,596,300	151,230	0	151,230	250,992
Repayment of Due To General Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	1,596,300	151,230	0	151,230	250,992
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	270,633	(38,052)	86,062	325,470	(424,380)

Cash Balance at December 31, 2017	<u>300,210</u>		
Cash Balance at December 31, 2018		<u>625,680</u>	
Cash Balance at December 31, 2019			<u>201,300</u>

Estitimated Remaining TIF Revenue	4,500,000
Net TIF Impact on Year End Budget Cash Balance	<u>4,701,300</u>

Outstanding Debt	<u>2,529,675</u>
Estimated TIF Balance (Deficit)	<u>2,171,625</u>

Annual Increment of Project	300,000
Remaining Yrs.	15
Total Taxes Remainder of TIF	4,500,000

CITY OF KAUKAUNA

2019 BUDGET TAX INCREMENTAL DISTRICT #9 FUND (469) REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTH ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
REVENUE					
Property Taxes - TIF	0	0	0	0	14,222
State Computer Aids	0	0	0	0	200
Interest Income	0	0	0	0	0
Other Revenue	0	0	0	0	0
TOTAL REVENUE	0	0	0	0	14,422
OTHER FINANCING SOURCES					
G.O. Borrowing	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXPENDITURES					
District Expenditures	100,000	500	150	500	500
Infrastructure Improvements			0	50,000	50,000
TOTAL EXPENDITURES	100,000	500	150	50,500	50,500
OTHER FINANCING USES					
Transfer to Debt Service Fund	0	0	0	0	0
Repayment of Due To General Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	(100,000)	(500)	(150)	(50,500)	(36,078)

Cash Balance at December 31, 2017	(111,300)		
Cash Balance at December 31, 2018		(161,800)	
Cash Balance at December 31, 2019			(197,878)

Estitimated Remaining TIF Revenue	625,000
Net TIF Impact on Year End Budget Cash Balance	427,122

Outstanding Debt	0
Estimated TIF Balance (Deficit)	427,122

Annual Increment of Project	25,000
Remaining Yrs.	25
Total Taxes Remainder of TIF	625,000

CITY OF KAUKAUNA

2019 BUDGET TAX INCREMENTAL DISTRICT #10 FUND (470) REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTH ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
REVENUE					
Property Taxes - TIF	0	0	0	0	0
State Computer Aids	0	0	0	0	0
Interest Income	0	0	0	0	0
Other Revenue	0	0	0	0	0
TOTAL REVENUE	0	0	0	0	0
OTHER FINANCING SOURCES					
G.O. Borrowing	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXPENDITURES					
District Expenditures	0	0	0	0	0
Infrastructure Improvements			0	0	16,000
TOTAL EXPENDITURES	0	0	0	0	16,000
OTHER FINANCING USES					
Transfer to Debt Service Fund	0	0	0	0	25,965
Repayment of Due To General Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	25,965
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	0	0	0	0	(41,965)

Cash Balance at December 31, 2017	<u>0</u>				
Cash Balance at December 31, 2018			<u>0</u>		
Cash Balance at December 31, 2019				<u>(41,965)</u>	

Estitimated Remaining TIF Revenue	900,000
Net TIF Impact on Year End Budget Cash Balance	<u>858,035</u>

Outstanding Debt	0
Estimated TIF Balance (Deficit)	<u>858,035</u>

Annual Increment of Project	45,000
Remaining Yrs.	20
Total Taxes Remainder of TIF	900,000

CITY OF KAUKAUNA

2019 BUDGET SUBDIVISION FEES FUND (701) REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTH ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
REVENUE					
Property Taxes - TIF	4,400	5,000	66	4,400	4,500
Subdivision Fee	14,293	10,000	6,072	10,000	10,000
Interest Income	0	0	0	0	0
Other Revenue	0	0	0	0	0
TOTAL REVENUE	18,693	15,000	6,138	14,400	14,500
OTHER FINANCING SOURCES					
G.O. Borrowing	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXPENDITURES					
District Expenditures	0				
Infrastructure Improvements	63,729				
TOTAL EXPENDITURES	63,729	0	0	0	0
OTHER FINANCING USES					
Transfer to Debt Service Fund	0	0	0	0	0
Repayment of Due To General Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	(45,036)	15,000	6,138	14,400	14,500

Cash Balance at December 31, 2017

46,308

Cash Balance at December 31, 2018

60,708

Cash Balance at December 31, 2019

75,208

CITY OF KAUKAUNA

2019 Budget CAPITAL PROJECTS FUND REVENUES & EXPENDITURES SUMMARY

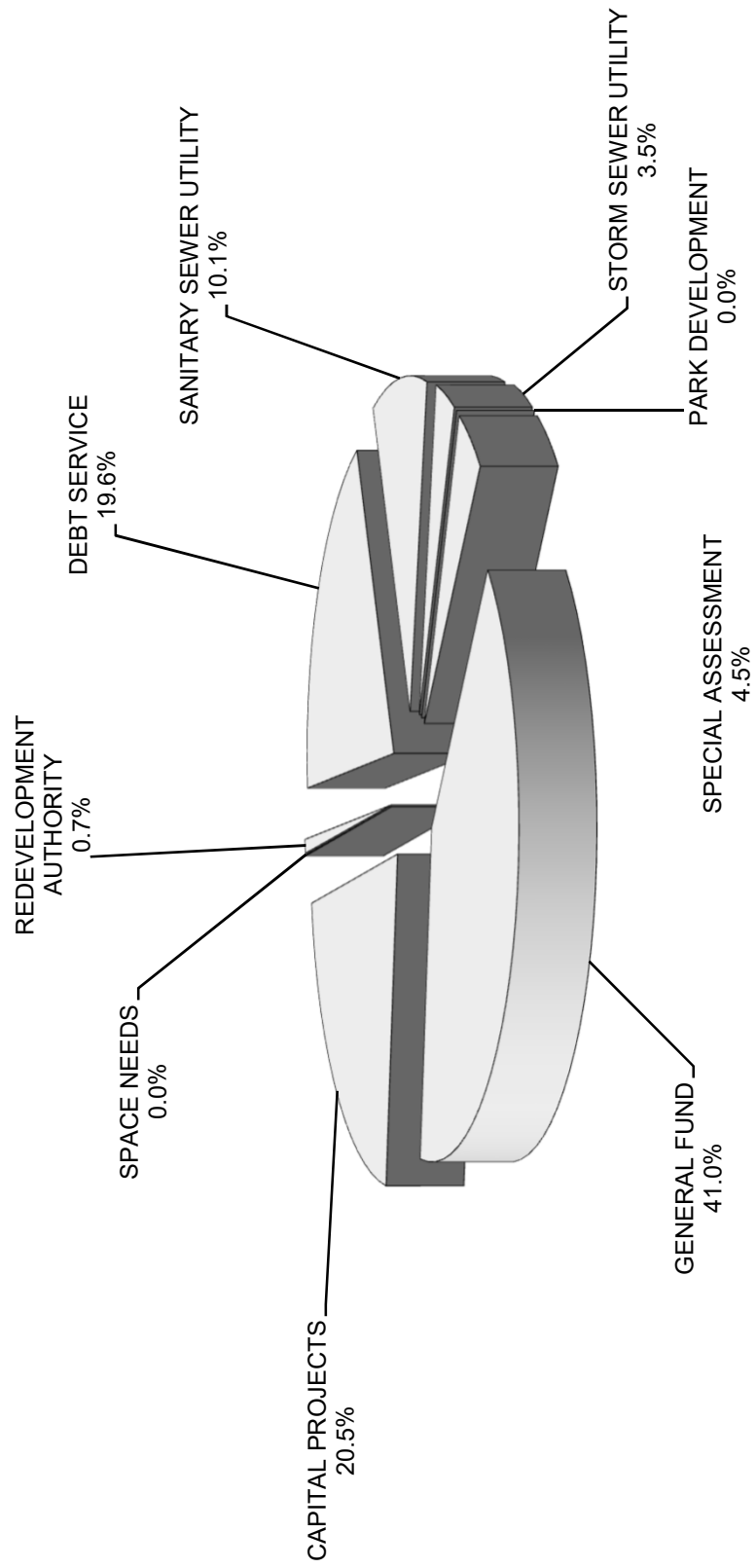
DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTH ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
REVENUE					
State Gants		0		0	2,250,000
Other Revenue	645,504	0	38,182	40,000	0
Interest	16,517	10,000	5,493	14,405	10,000
TOTAL REVENUE	662,021	10,000	43,675	54,405	2,260,000
EXPENDITURES					
420 Streets and Sidewalk	6,554,035	890,000	691,777	2,270,665	2,450,000
421 Equipment	176,885	309,000	55,028	416,604	521,000
422 Park and Pool	56,813	368,000	27,140	43,188	2,820,000
423 Buildings & Miscellaneous	0	1,830,000	15,624	15,624	1,300,000
Bond Issuance Expense		0		0	25,000
TOTAL EXPENDITURES	6,787,733	3,397,000	789,569	2,746,081	7,116,000
OTHER FINANCING SOURCES (USES)					
Proceeds of General Obligation Notes	4,475,000	3,500,000	0	3,680,000	3,356,000
Transferred from Special Assessment Fund	1,788,308		0	500,000	1,500,000
TOTAL OTHER FINANCING SOURCES (USES)	6,263,308	3,500,000	0	4,180,000	4,856,000
EXCESS (DEFICIT) OF REV. & OTHER FINANC- ING SOURCES (USES) OVER EXPENDITURES	137,596	113,000	(745,894)	1,488,324	0

CITY OF KAUKAUNA

2019 BUDGET BUDGETED REVENUE SOURCES - ALL FUNDS

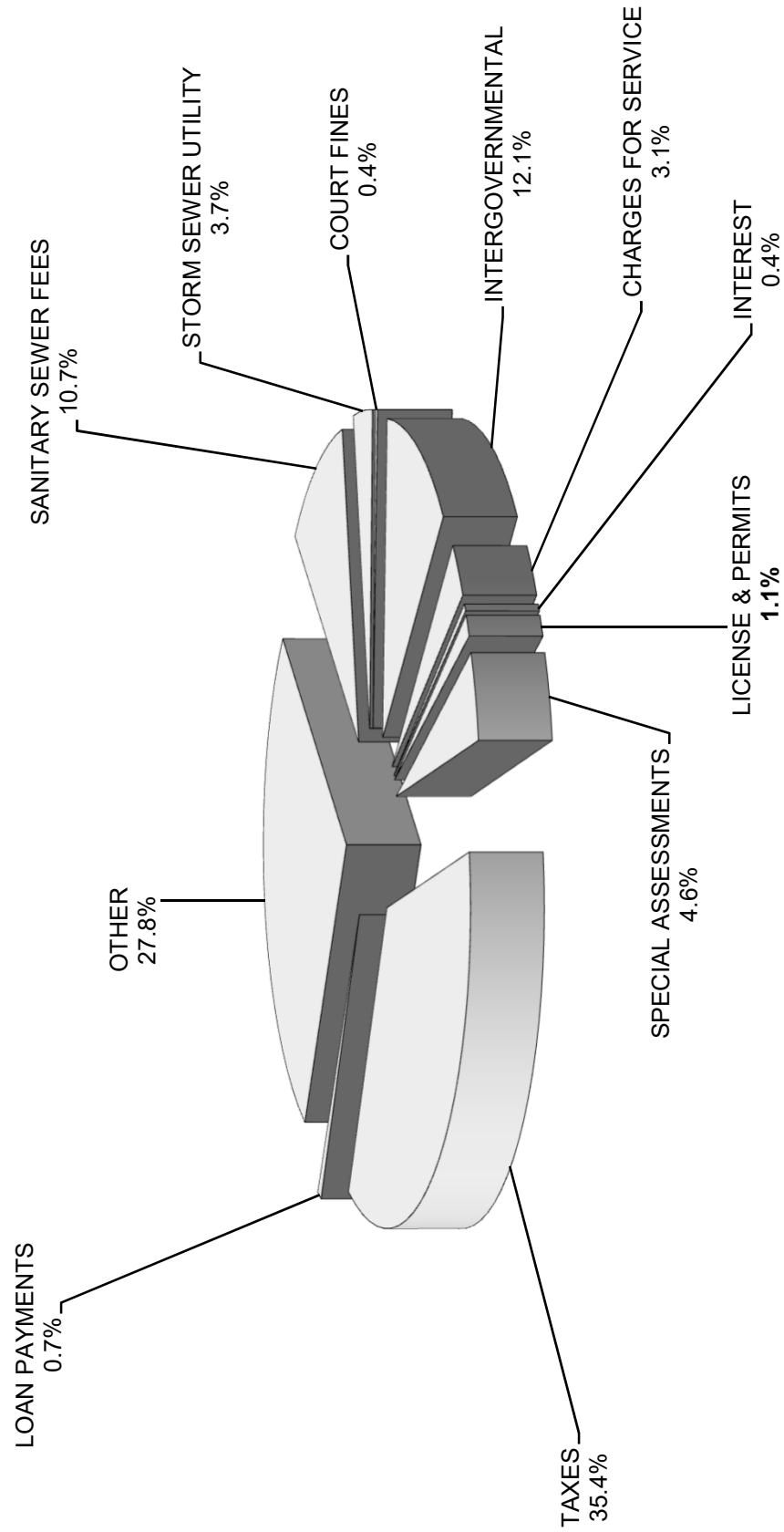
	GENERAL FUND	1000 ISLANDS	REDEVELOP AUTHORITY	DEBT SERVICE	CAPITAL PROJECTS	PARK DEVELOP.	SPECIAL ASSESSMENT	SPACE NEEDS	STORM SEWER UTLY	SANITARY SEWER UTLY	TOTAL
TAXES	7,783,030	156,538	0	3,615,835	0	0	0	0			11,555,402
SPECIAL ASSESSMENTS	0	0	0	0	0	0	1,500,000	0	0	0	1,500,000
INTERGOVERNMENTAL	3,913,049	25,000	0	0	0	0	0	0	0	0	3,938,049
SANITARY SEWER SERVICE FEES	0	0	0	0	0	0	0	0	0	3,500,000	3,500,000
STORM SEWER SERVICE FEES	0	0	0	0	0	0	0	0	1,200,000	0	1,200,000
LICENSE AND PERMITS	369,750	0	0	0	0	0	0	0	11,000	0	380,750
COURT FINES AND FORFEITURES	115,300	0	0	0	0	0	0	0	0	0	115,300
CHARGES FOR SERVICE	999,350	14,000	0	0	0	0	0	0	0	0	1,013,350
INTEREST	30,000	5,000	4,500	0	10,000	0	65,000	12,750	0	2,500	129,750
LOAN PAYMENTS	0	0	225,000	0	0	0	0	0	0	0	225,000
OTHER	997,963	18,500	0	3,192,476	7,106,000	0	0	0	0	0	11,314,940
TOTAL REVENUE SOURCES	14,208,442	219,038	229,500	6,808,311	7,116,000	0	1,565,000	12,750	1,211,000	3,502,500	34,872,541

CITY OF KAUKAUNA
2019 Budgeted Revenues - All Funds



CITY OF KAUKAUNA

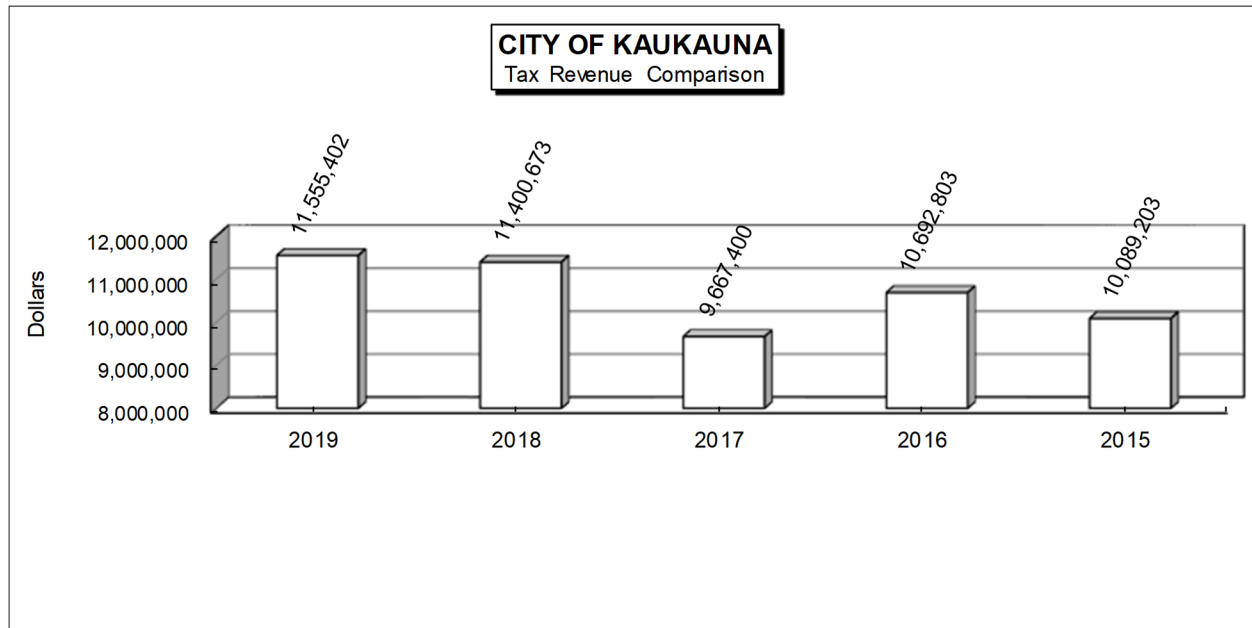
2019 Budgeted Revenues by Source - All Funds



CITY OF KAUKAUNA

2019 BUDGET

REVENUE COMPARISON BY REVENUE SOURCE



There are three primary sources of tax revenue for the City. Property tax, which includes tax on real estate and personal property, is the largest and most significant revenue source. Property tax represents 33.13% of all budgeted taxes and 67.35% of all general fund revenue sources budgeted. The property tax levy is budgeted to decrease \$107,331 or 1.8% for 2019. This is less than the maximum allowed under the current levy freeze legislation. This legislation allows the levy to increase by the percentage of increase in net new construction, 2.010% for the City of Kaukauna, plus any increase in scheduled general obligation debt. There is also a State program that rewards municipalities for controlling expenditures by providing additional State aids. The City has consistently qualified for this aid.

The second tax revenue source is the payment on lieu of taxes from the City's electric and water utilities. This payment is based on the current tax rate and the value of utility property in the City. As the tax rate fluctuates due to changes in State law related to funding of education, this revenue source is also likely to fluctuate. In 2019, this tax represents 11.46% of all general fund revenue sources. This tax source is also funds the Redevelopment Authority lease payment for the City Hall and Police Department building.

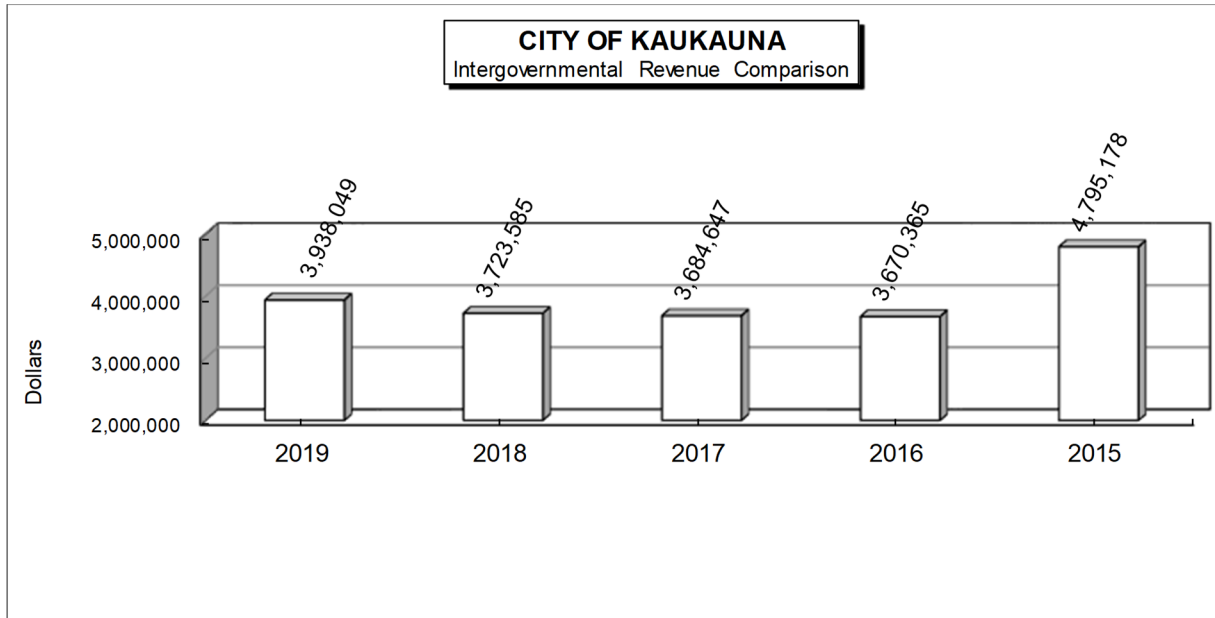
The third tax revenue is in lieu of taxes from the City's housing authority. This revenue is based on the current tax rate and the value of housing authority property in the City. The budget amount for this tax source is \$19,159 for 2019.

The tax revenue sources have remained flat by over the past two year. The increase from 2017 to 2018 is relative to the debt service that came due for payment. The real estate and personal property taxes are often viewed as a primary revenue source to balance the budget.

CITY OF KAUKAUNA

2019 BUDGET

REVENUE COMPARISON BY REVENUE SOURCE



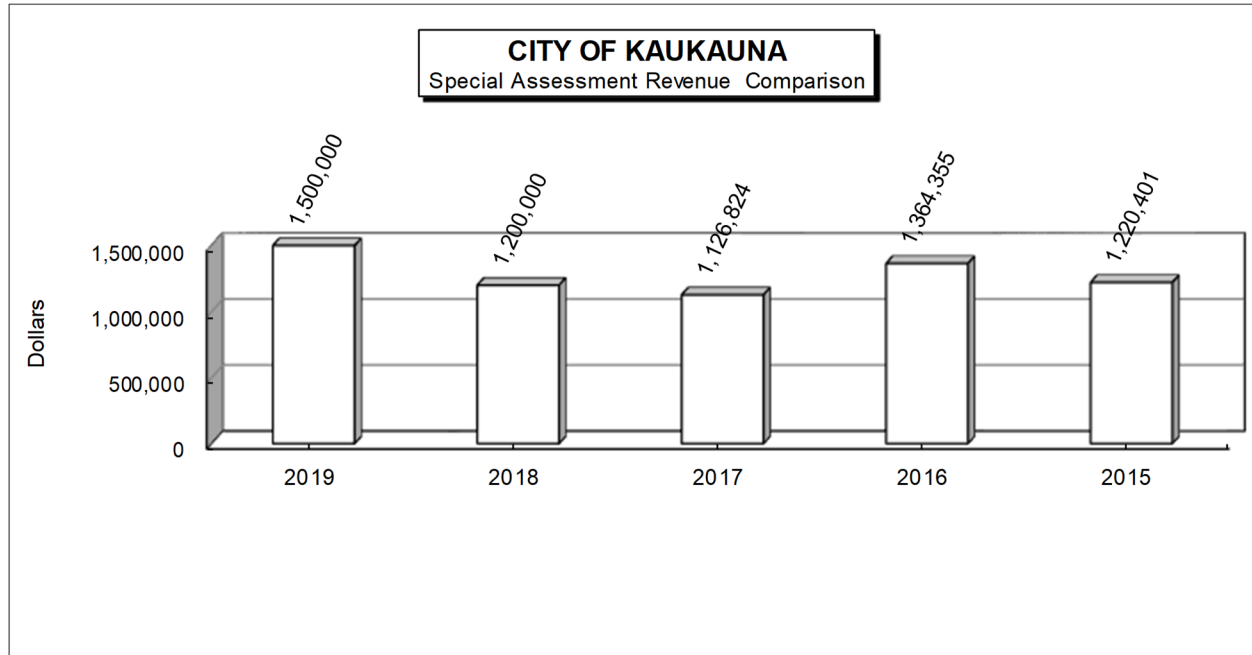
Intergovernmental revenues are comprised of state shared revenue, state fire insurance dues, state law enforcement grants, state highway aids, county aids and local school district subsidy of the City's Environmental Center. There was some volatility with this revenue source back in 2015. This source seems to have stabilize with a consistent aid amount from year to year since 2015. The graph above shows a slight trend upward with this aid.

The largest of the intergovernmental revenues is state shared revenue. This revenue source has per capita, aid able revenue and expenditure restraint components. Shared revenue accounts for 59.9% of all intergovernmental revenues in the general fund and 25.6% of all general fund revenues. State shared revenue is budgeted to increase \$195,547 for the 2019 budget. There is two driving factors for this increase. The first is an increase in Highway Aid of \$102,000. The other factor is the new personal property aid of \$93,000. This revenue source is very sensitive to political adjustments by the State Legislature, therefore, property tax is often viewed as the most likely source of additional revenues. Continuation of and changes to this revenue source has been the subject of considerable debate in the State Legislature during the past years.

The next largest source of intergovernmental revenue sources is state highway aids which is budgeted at \$883,223 for 2019 and accounts for 6.2% of all general fund revenue sources. This source is expected to increase by \$113,745 or 13.2% when compared to 2018.

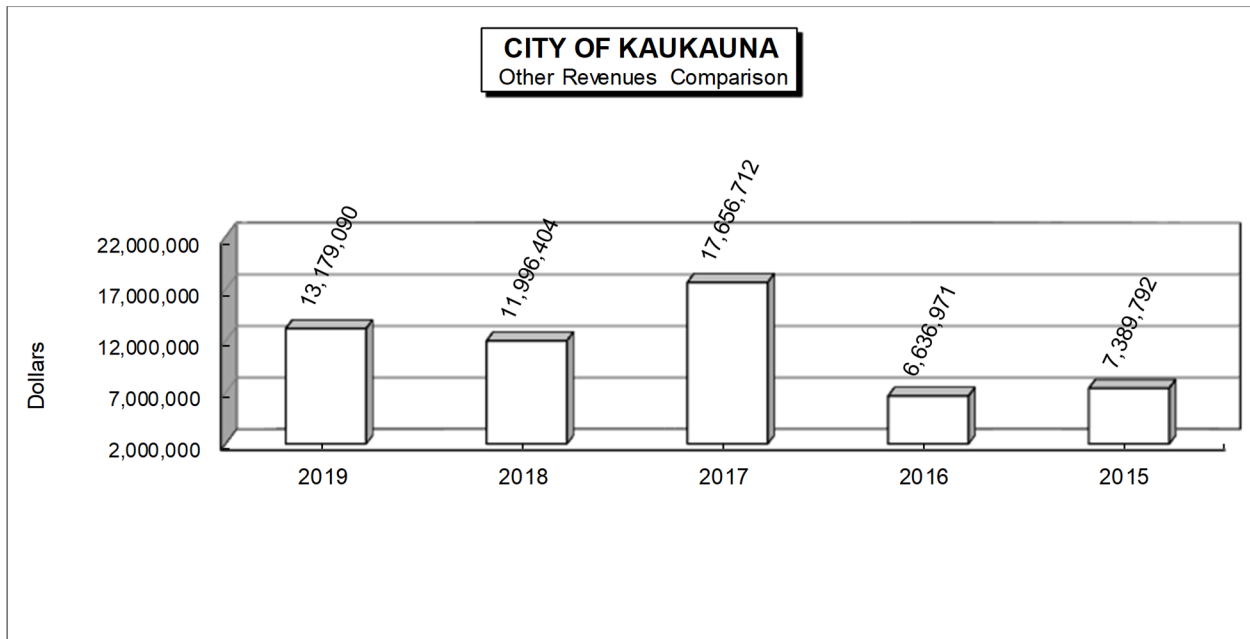
The State's current commitment to reducing taxes and the state of the economy are likely to have some lingering negative effects on state revenues to municipalities in the future. The other intergovernmental revenue sources are relatively small and likely to see modest growth in future years.

CITY OF KAUKAUNA
2019 BUDGET
REVENUE COMPARISON BY REVENUE SOURCE



The City of Kaukauna finances special assessment projects such as street improvements, sanitary sewer mains and laterals, water mains and sidewalk replacement primarily by issuing long-term debt. A resolution established in 2015 allows for all special assessments to be repaid within a ten-year period. This revenue stream is used to repay the debt that was used to finance the projects initially. The amount of assessable work that is done on a yearly basis can vary greatly. Beginning in 2013 the City was constructing few assessable projects therefore budgeted revenues are decreasing. Due to the uncertain nature of this revenue source, the City will utilize a decreasing amount of special assessment monies to offset the required tax levy in debt service funds. These monies are accounted for in a special revenue fund referred to as the Special Assessment Fund.

CITY OF KAUKAUNA
2019 BUDGET
REVENUE COMPARISON BY REVENUE SOURCE

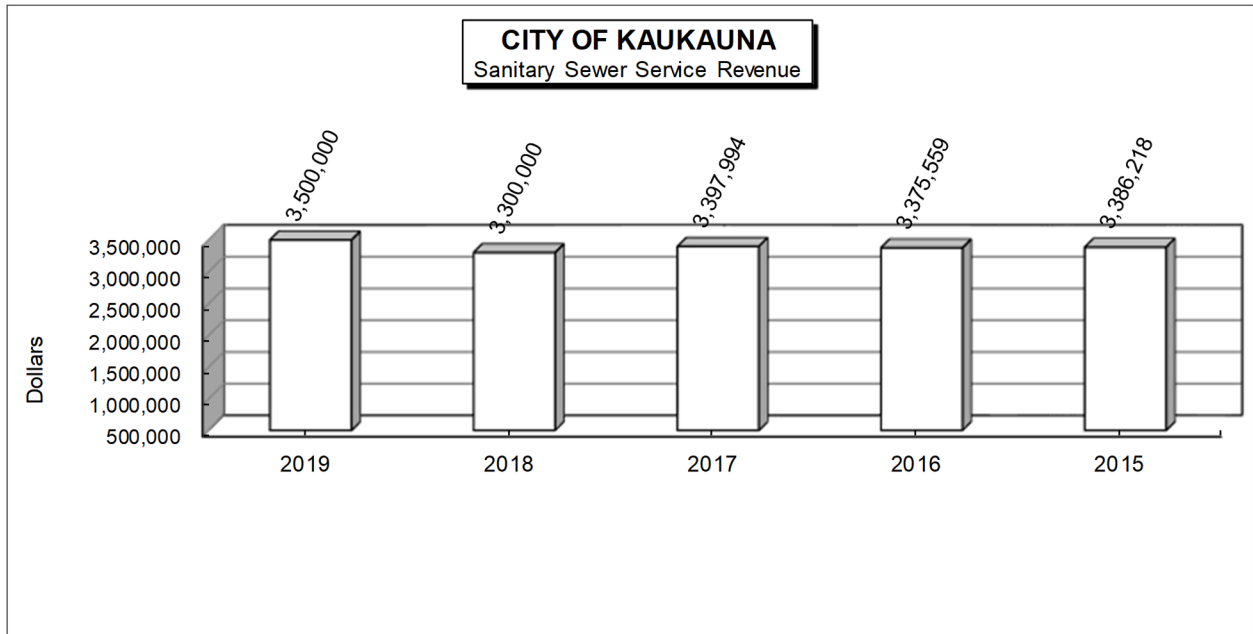


Other revenue sources consist of regulation and compliance revenues, charges for service other than sewer user fees, use of property and money and operating transfers. Some of the smaller components within this revenue source such as building permits, police fines, swimming pool user fees and interest on investments are heavily influenced by external factors. The remaining components of other revenue sources are primarily related to user fees and license fees.

These revenues sources will remain relatively static unless decisions are made to increase user fees or license and permit fees. The large increase in 2017 is the result of financing for the Fire Station, as well as a refinancing of TIF# 8 Debt. The increase in 2018 was also a result from financing the space needs project phase 2. The 2019 revenue will remain a similar amount to 2018 as a result of an expected state grant for the walking trailing that will connect Little Chute and Kaukauna across the Fox River.

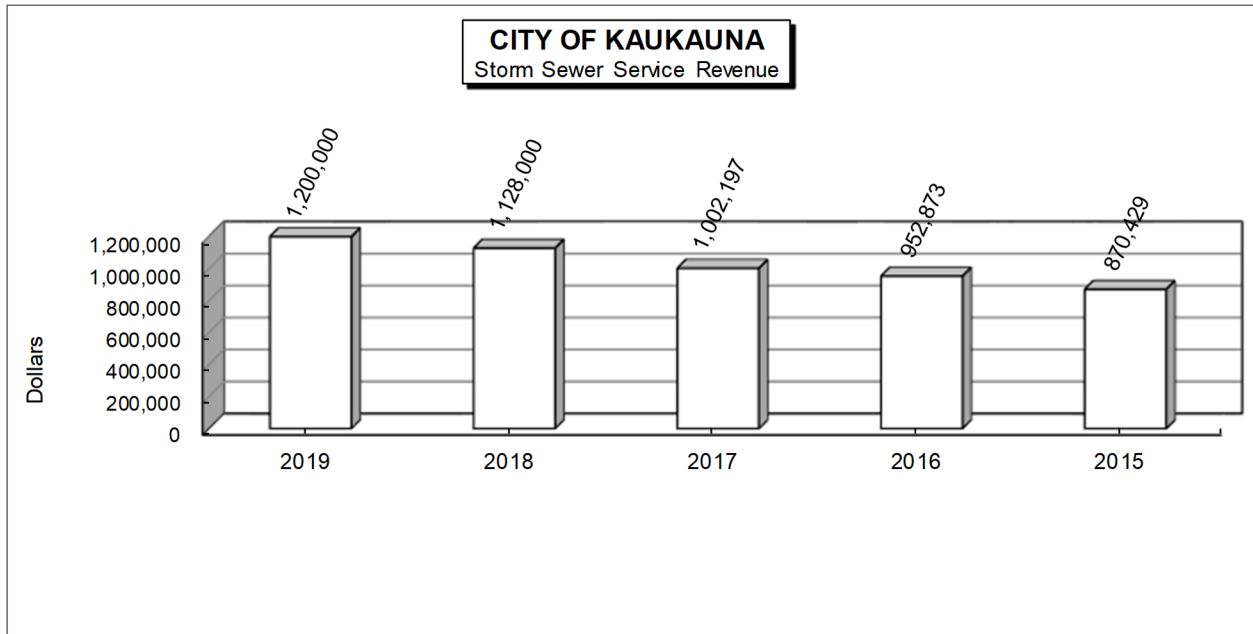
It's expected this revenue is to taper back off to a level comparable to 2016 which was prior to the space need projects initiative.

CITY OF KAUKAUNA
2019 BUDGET
REVENUE COMPARISON BY REVENUE SOURCE



The City established a separate Sanitary Sewer Utility beginning January 1, 2012 to account for sanitary sewer system operations. The revenue is established at a level sufficient to recover annual operating costs and to maintain adequate reserves. This revenue source has increased significantly several years ago due to a significant plant expansion at the Heart of the Valley Metropolitan Sewerage District; however, sewerage treatment costs have been relatively stable since 2010. The sewer user volume rate was last changed \$6.75 per 100 cu. Ft. effective January 1, 2016.

CITY OF KAUKAUNA
2018 BUDGET
REVENUE COMPARISON BY REVENUE SOURCE



The City established a Storm Sewer Utility beginning in 2009 with the first user rate starting in 2010 to fund and account for the construction and maintenance of mandated storm water quality improvement and retention facilities. The revenue is established at a level sufficient to recover annual operating costs and to maintain adequate reserves. This revenue source has increased significantly in the first three years but has remained relatively stable since 2013. The equivalent residential unit (ERU) rate was most recently changed to \$7.00 per ERU per month beginning January 2018. Since inception, the system has grown as are the expenses to operate the system. This budget has a proposed increase per ERU from \$7.00 to \$7.50 per ERU beginning in January 2019.



CITY OF KAUKAUNA

2019 BUDGET

SUMMARY OF LONG-TERM DEBT PRACTICES, POLICIES, AND FUTURE PROJECTIONS

Historical Perspective: The City of Kaukauna has historically used general obligation debt to finance all of its capital improvements until 2013. In 2013 the City started to issue revenue bonds to finance utility projects. The schedule on page 5-3 displays each bond note by the funding source to repay each note. The schedule on page 5-4 indicates that all the current long-term debt will mature within the next 10 years. The exception to this is the utility revenue bonds issued in 2016 will mature within 15 years. The City has historically issued long-term debt in maturities of ten years or less for General Obligation issues.

Page 5-5 shows the City's outstanding long-term debt and percent of legal debt limit. It is also considerably less than it was as of December 31, 2009. Long term general obligation debt rose considerably from 2002 to 2012 primarily as a result of the purchase and development of industrial park property, development of a downtown TID, acquisition of Fox Valley Greyhound Park for redevelopment and to meet the infrastructure demands of a growing community. From the concerted efforts to reduce outstanding general obligation debt since 2013 allowed the City to address space needs deficiencies within municipal facilities in 2015-2016. The ability of the City to pay off long-term debt has remained strong over the past five years as shown on Page 5-6 since tax incremental district debt and industrial park related debt is serviced by land sales and tax incremental revenues. This schedule shows that the net Levy needed to pay debt has been on a downward trend for the past several years. With addressing the space needs this trend is expected to increase in 2018 before continuing the downward trend prior to space needs.

The graph on Page 5-6 depicts a downward trend with the overall City Debt limit, giving the city more borrowing power if needed for future projects. Page 5-5 also graphically illustrates the historical trend of tax incremental debt and all other general obligation debt. In the past ten years general obligation debt excluding tax incremental financing debt has been between 26.2% and 37.1% of the City's legal debt limit. At the end of 2018, general obligation debt excluding tax incremental financing debt is expected to increase based on addressing the space needs project phase 3. The increase is schedule to be 1.7%. Bringing the ratio to 51.1% the legal limit. The TID debt is continuing its downward trend and is expected to be 26.2% at the end of 2018. The overall general obligation debt including TID debt less debt service stabilization funds is at 77.3% of the legal limit at yearend 2018. Based on planned capital improvements and debt schedule payoff this is expected to continue its downward trend in 2019.

The schedule on page 5-7 shows that the net debt levied per capita and the debt subject to the tax levy debt rose to its highest level since 2009. The ratio of net levied debt to equalized value had decreased appreciably since 2010. Property valuation compared to debt is a very good indicator of the City's ability to satisfy its debt service requirements. Even with the sharp increase in 2017, the city's ability to satisfy debt remains strong. This ratio is expected to again begin a downward trend beginning in 2018.

The schedule on page 5-8 indicates that the ratio of net general obligation debt to general fund expenditures has increased modestly since 2009 except for 2010 when \$11,385,000 of TIF bond anticipation notes were refinanced and 2014 when \$1,000,000 of ERTIF bonds were

refinanced. Although the ratio between debt service requirements and general fund expenditures has increased from the Space Needs efforts, the information on page 5-8 would suggest that this ratio will continue to increase modestly over the next few years. This ratio is a good indicator that the City is not shifting operational type costs over to long-term debt.

Future Projections: The schedule on page 5-9 details the effect of anticipated future debt service requirements. The footnotes indicate the estimated future long-term debt. The most noteworthy column on this schedule is the column that indicates anticipated future tax levy impacts (right-most column). For the past several years, the City has decreased its annual long-term general obligation debt issue size. Going forward the City plans on continuing to issue revenue bonds for utility projects and finance special assessment projects with available funds to the extent possible. This strategy will reduce the annual general obligation borrowing to an average of \$2,500,000 per year. Based upon the assumptions in this schedule, the City will continually use levy dollars to pay down debt. With past efforts, the need for levy dollars to pay down debt has leveled off and is expected to stay this way for the foreseeable future.

CITY OF KAUKAUNA

2019 BUDGET
SUMMARY OF INDEBTEDNESS, PRINCIPAL ONLY
AS OF DECEMBER 31, 2018

<i>DESCRIPTION</i>	<i>ORIGINAL PRINCIPAL AMOUNT</i>	<i>INTEREST RATE</i>	<i>OUTSTANDING BALANCE DEC. 31, 2018</i>	<i>PRINCIPAL TO BE RETIRED 2019</i>	<i>OUTSTANDING BALANCE DEC. 31, 2019</i>
GENERAL OBLIGATION					
2011 General Obligation Notes	2,775,000	2.71%	\$2,100,000	600,000	1,500,000
2012 General Obligation Notes	2,800,000	2.34%	2,400,000	300,000	2,100,000
2013 General Obligation Notes	1,125,000	3.38%	850,000	100,000	750,000
2013 General Obligation Notes	5,900,000	2.03%	2,075,000	1,625,000	450,000
2014 General Obligation Notes	1,300,000	2.49%	1,125,000	75,000	1,050,000
2015 General Obligation Notes	3,550,000	2.71%	2,990,000	210,000	2,780,000
2015 General Obligation Notes	1,650,000	3.08%	1,500,000	50,000	1,450,000
2016 General Obligation Notes	1,525,000	2.23%	950,000	125,000	825,000
2017 General Obligation Notes	8,050,000	2.46%	7,980,000	185,000	7,795,000
2018 General Obligation Notes	3,680,000	2.92%	3,680,000	145,000	3,535,000
2018 Bank Loan Storm Water	550,000	2.92%	550,000	75,000	475,000
TOTAL GENERAL OBLIGATION DEBT			26,200,000	3,490,000	22,710,000
TAX INCREMENTAL DISTRICT NO. 4					
2014 General Obligation Notes	350,000	2.68%	250,000	25,000	225,000
2017 General Obligation Notes	200,000	2.68%	185,000	20,000	165,000
TOTAL TAX INCREMENTAL DISTRICT NO. 4			435,000	45,000	390,000
TAX INCREMENTAL DISTRICT NO. 5					
2010 General Obligation Bonds	3,950,000	3.40%	3,625,000	200,000	3,425,000
2010 General Obligation Bonds	6,575,000	4.20%	6,000,000	350,000	5,650,000
TOTAL TAX INCREMENTAL DISTRICT NO. 5			9,625,000	550,000	9,075,000
TAX INCREMENTAL DISTRICT NO. 6					
2007 General Obligation Notes (2015 Ref)	2,435,000	2.38%	1,185,000	200,000	985,000
2010 General Obligation Notes	1,350,000	2.22%	425,000	200,000	225,000
TOTAL TAX INCREMENTAL DISTRICT NO. 6			1,610,000	400,000	1,210,000
ENVIRONMENTAL REMEDIATION TID NO. 1					
2014 General Obligation Notes	1,000,000	3.51%	750,000	75,000	675,000
2018a General Obligation Note	100,000	2.87%	100,000	0	100,000
TOTAL ENVIRONMENTAL REMEDIATION TID NO. 1			850,000	75,000	775,000
TAX INCREMENTAL DISTRICT NO. 8					
2017 General Obligation Notes	1,565,000	2.23%	1,465,000	110,000	1,355,000
2017 General Obligation Notes	200,000	2.73%	185,000	20,000	165,000
2018a General Obligation Notes	850,000	2.88%	850,000	10,000	840,000
2018 Bank Loan	300,000	4.25%	300,000	25,000	275,000
TOTAL TAX INCREMENTAL DISTRICT NO. 8			2,800,000	165,000	2,635,000
TAX INCREMENTAL DISTRICT NO. 10					
2018 General Obligation Notes	570,000	2.92%	570,000	5,000	565,000
TOTAL TAX INCREMENTAL DISTRICT NO. 10			570,000	5,000	565,000
TOTAL GENERAL OBLIGATION DEBT			42,090,000	4,730,000	37,360,000
REVENUE BONDS					
SANITARY SEWER UTILITY					
2013 Revenue Bonds	1,950,000	3.67%	1,400,000	125,000	1,275,000
2015 Revenue Bonds	1,225,000	3.48%	1,025,000	75,000	950,000
2016 Revenue Bonds	1,225,000	2.37%	1,125,000	50,000	1,075,000
2018 Revenue Bonds	1,190,000	2.37%	1,190,000	25,000	1,165,000
TOTAL SANITARY SEWER UTILITY			4,740,000	275,000	4,465,000
STORM SEWER UTILITY					
2016 Revenue Bonds	1,350,000	2.20%	1,200,000	75,000	1,125,000
TOTAL STORM SEWER UTILITY			1,200,000	75,000	1,125,000
LEASE REVENUE BONDS					
2015 RDA Lease	10,500,000	3.88%	9,350,000	425,000	8,925,000
TOTAL Lease Revenue Bonds			9,350,000	425,000	8,925,000

CITY OF KAUKAUNA

2019 BUDGET ANNUAL PRINCIPAL AND INTEREST DEBT SERVICE REQUIREMENTS AS OF DECEMBER 31, 2019

YEAR	DEBT SERVICE FUND	TAX INCREMENTAL DISTRICT #4		TAX INCREMENTAL DISTRICT #5		TAX INCREMENTAL DISTRICT #6		TAX INCREMENTAL DISTRICT #8		TAX INCREMENTAL DISTRICT #10		ENVIRONMENTAL REMEDIALATION TID		REDEVELOPMENT AUTHORITY LEASE		STORM WATER UTILITY		SANITARY SEWER UTILITY		GRAND TOTAL
		DEBT		DEBT		DEBT		DEBT		DEBT		DEBT		DEBT		DEBT		DEBT		
2019	3,262,744		56,550		925,250		440,238		250,410		25,965		104,295		787,844		846,161		673,144	7,372,600
2020	3,000,683		55,525		1,381,125		258,538		231,683		16,863		150,588		770,844		765,003		570,506	7,201,357
2021	2,584,787		79,000		1,420,500		201,050		268,595		46,488		151,619		753,844		1,373,592		527,837	7,407,311
2022	3,007,986		77,100		1,482,250		196,675		284,770		50,675		152,056		736,844		382,397		505,873	6,876,626
2023	2,794,880		158,825		1,538,250		191,425		310,233		69,550		171,463		719,844		349,922		507,430	6,811,820
2024	2,789,117		50,750		1,539,200		210,800		324,133		77,888		165,188		702,844		385,057		494,957	6,739,933
2025	2,298,732		0		1,635,150		263,900		346,497		95,638		16,813		685,844		121,750		504,874	5,969,197
2026	1,997,650		0		1,670,650		0		338,411		98,013		16,363		668,844		119,500		498,131	5,407,561
2027	2,999,861		0		0		0		364,613		100,119		15,894		651,844		116,250		519,601	4,768,182
2028	950,194		0		0		0		340,316		111,788		20,325		634,844		113,000		459,656	2,630,123
2029	(531,405)		0		0		0		131,375		0		0		618,906		641,155		369,625	1,229,656
	25,155,229		477,750		11,592,375		1,762,625		3,191,036		692,983		964,601		7,732,344		5,213,787		5,631,636	62,414,365

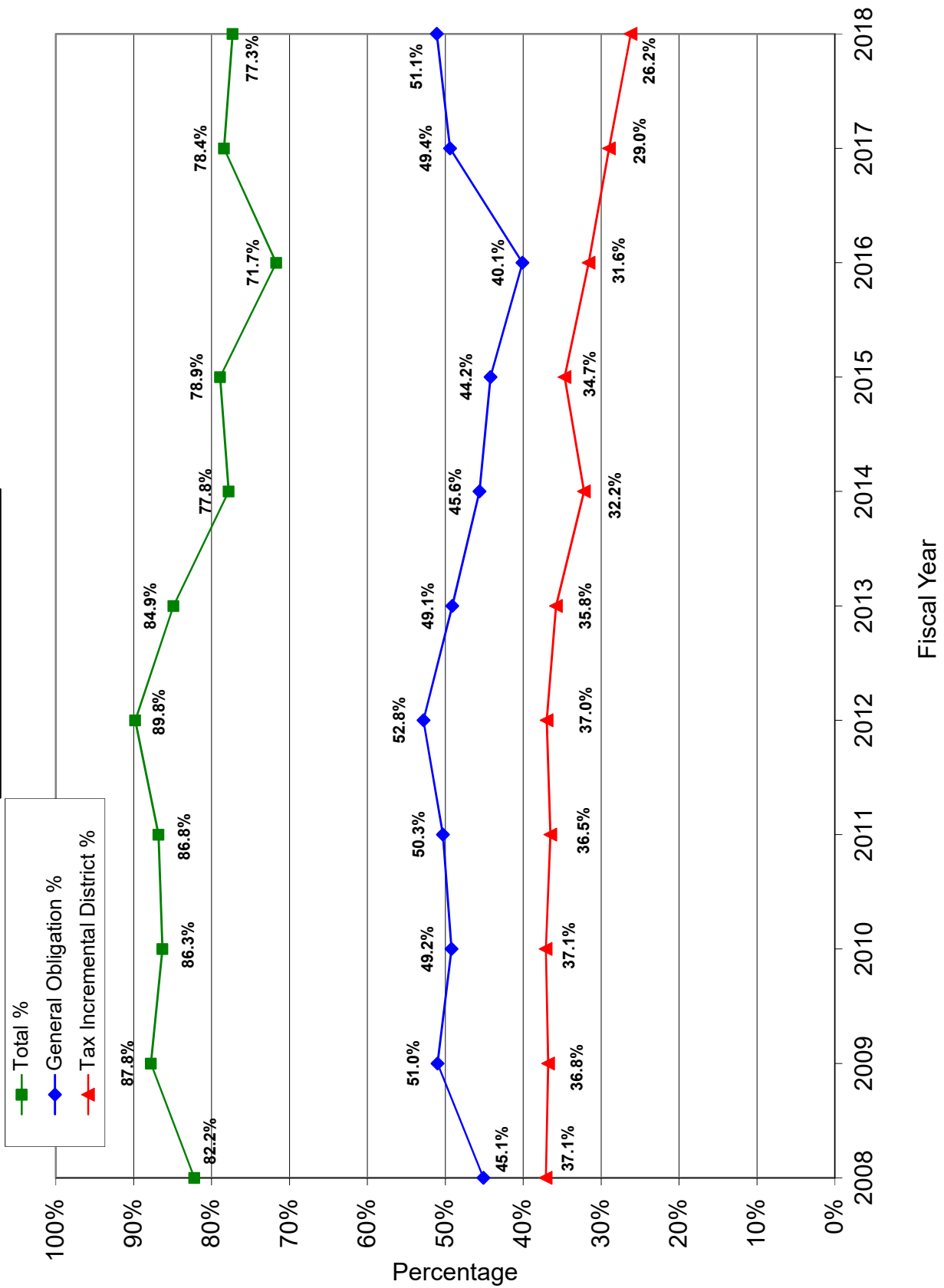
CITY OF KAUKAUNA

2019 BUDGET

*SUMMARY OF LONG-TERM DEBT
AND PERCENT OF LEGAL DEBT LIMIT
FOR THE FISCAL YEARS 2008 THROUGH 2018*

<i>FISCAL YEAR END</i>	<i>EQUALIZED PROPERTY VALUE</i>	<i>LONG-TERM DEBT</i>	<i>PERCENT OF LEGAL DEBT LIMIT</i>
2018	1,088,410,600	42,090,000	77.3%
2017	1,027,973,700	40,300,000	78.4%
2016	987,297,400	35,400,000	71.7%
2015	944,939,900	37,265,000	78.9%
2014	922,944,000	35,925,000	77.8%
2013	896,096,700	38,025,000	84.9%
2012	898,369,100	40,325,000	89.8%
2011	932,227,600	40,450,000	86.8%
2010	935,396,400	40,385,000	86.3%
2009	923,875,600	40,570,000	87.8%
2008	928,064,700	38,160,000	82.2%

CITY OF KAUKAUNA
Percent of Legal Debt Limit



CITY OF KAUKAUNA

2019 Budget

RATIO OF NET GENERAL OBLIGATION DEBT TO EQUALIZED VALUE AND NET GENERAL OBLIGATION DEBT PER CAPITA

LEVY YEAR	POPULATION	EQUALIZED VALUE	TOTAL GENERAL OBLIGATION DEBT	PAYABLE FROM OTHER FUNDS	DEBT SUBJECT TO TAX LEVY	RATIO OF NET LEVIED DEBT TO EQUALIZED VALUE	NET LEVIED DEBT PER CAPITA
2018	16,049	1,088,410,600	42,090,000	23,913,497	18,176,503	1.67%	1,132.56
2017	15,926	1,027,973,700	40,300,000	18,810,105	21,489,895	2.09%	1,349.36
2016	15,848	987,297,400	35,400,000	19,852,296	15,547,704	1.57%	981.05
2015	15,799	944,939,900	37,265,000	21,260,722	16,004,278	1.69%	1,012.99
2014	15,725	922,944,000	35,925,000	19,633,810	16,291,190	1.77%	1,036.01
2013	15,715	896,096,700	38,025,000	21,999,659	16,025,341	1.79%	1,019.75
2012	15,627	898,369,100	40,325,000	23,504,531	16,820,469	1.87%	1,076.37
2011	15,519	932,227,600	40,450,000	21,811,214	18,638,786	2.00%	1,201.03
2010	15,462	935,396,400	40,385,000	20,312,900	20,072,100	2.15%	1,298.16
2009	15,414	923,875,600	40,570,000	19,395,000	21,175,000	2.29%	1,373.75
2008	15,229	928,064,700	38,160,000	19,745,000	18,415,000	1.98%	1,209.21

CITY OF KAUKAUNA

2019 BUDGET

RATIO OF GENERAL OBLIGATION DEBT SERVICE TO BUDGETED GENERAL FUND EXPENDITURES

<i>YEAR</i>	<i>PRINCIPAL</i>	<i>INTEREST</i>	<i>TOTAL G.O. DEBT SERVICE</i>	<i>BUDGETED GENERAL FUND EXPENDITURES</i>	<i>RATIO OF G.O. DEBT TO GENERAL EXPENDITURES</i>
2019	4,730,000	1,311,918	6,041,918	14,233,009	42.45%
2018	4,435,000	1,300,541	5,735,541	13,696,802	41.88%
2017	3,350,000	1,081,513	4,431,513	13,350,604	33.19%
2016	3,390,000	1,199,099	4,589,099	13,422,675	34.19%
2015	3,760,000	1,218,994	4,978,994	12,765,767	39.00%
2014	4,425,000	1,251,319	5,676,319	12,468,789	45.52%
2013	3,200,000	1,465,290	4,665,290	12,232,971	38.14%
2012	2,925,000	1,495,203	4,276,538	14,132,539	30.26%
2011	2,710,000	1,589,207	4,299,207	14,045,193	30.61%
2010	15,410,000	1,594,414	17,004,414	13,899,315	122.34%
2009	2,255,000	1,777,809	4,032,809	13,494,514	29.88%

* 2014 Debt service total includes refinancing \$1,000,000 notes for ERTIF #1

** 2010 Debt service total includes refinancing \$12,985,000 bond and note anticipation notes for TID No. 5, TID No. 6, and general obligation note anticipation notes.

CITY OF KAUKAUNA

2019 BUDGET CURRENT AND FUTURE DEBT SERVICE REQUIREMENTS - PRINCIPAL ONLY

YEAR	TOTAL ACTUAL DEBT SERVICE REQUIREMENTS	TID #4 PAYMENTS	TID #5 PAYMENTS	TID #6 PAYMENTS	TID #8 PAYMENTS	TID #10 PAYMENTS	ERTIF PAYMENTS	STORM		SANITARY		CURRENT PRINCIPAL ONLY TAX LEVY IMPACT	FUTURE DEBT SERVICE REQUIREMENTS	CURRENT AND FUTURE PRINCIPAL ONLY LEVY IMPACT
								WATER UTILITY PAYMENTS	SEWER UTILITY PAYMENTS					
2019	5,499,830.35	45,000	550,000	400,000	164,647	5,000.00	75,000	560,641	492,954			3,206,588	0	3,206,588
2020	5,513,724.38	45,000	1,025,000	225,000	155,706	0.00	125,000	498,920	406,858			3,032,240	500,000	3,532,240
2021	5,888,608.50	70,000	1,100,000	175,000	196,810	30,000.00	130,000	805,688	373,368			3,007,742	500,000	3,507,742
2022	5,537,961.56	70,000	1,200,000	175,000	217,962	35,000.00	135,000	251,976	363,890			3,089,134	480,000	3,569,134
2023	5,644,162.55	155,000	1,300,000	175,000	249,163	55,000.00	160,000	202,998	377,780			2,969,222	500,000	3,469,222
2024	5,760,415.13	50,000	1,350,000	200,000	270,415	65,000.00	160,000	246,998	377,780			3,040,222	500,000	3,540,222
2025	5,181,721.50	0	1,500,000	260,000	301,722	85,000.00	15,000	255,998	402,780			2,361,222	1,000,000	3,361,222
2026	4,793,083.99	0	1,600,000	0	303,084	90,000.00	15,000	0	409,725			2,375,275	1,200,000	3,575,275
2027	4,344,505.00	0	0	0	339,505	95,000.00	15,000	0	445,143			3,449,857	200,000	3,649,857
2028	2,315,987.04	0	0	0	325,987	110,000.00	20,000	0	400,000			1,460,000	2,000,000	3,460,000
2029	975,000.00	0	0	0	125,000	0	0	0	325,000			525,000	2,800,000	3,325,000
2030	1,000,000.00	0	0	0	150,000	0	0	0	325,000			525,000	2,500,000	3,025,000
2031	775,000.00	0	0	0	0	0	0	0	250,000			525,000	2,000,000	2,525,000
2032	425,000.00	0	0	0	0	0	0	0	250,000			175,000	2,000,000	2,175,000
	53,655,000	435,000	9,625,000	1,610,000	2,800,000	570,000	850,000	2,823,219	5,200,278			29,741,503	16,180,000	45,921,503

The future debt service amounts above assume borrowing \$3.5 million in 2019, \$2.5 million in 2020 and 2021 .



CITY OF KAUKAUNA
2019 BUDGET
CAPITAL PROJECTS SUMMARY

Historical Perspective: The City uses long-term debt to finance major equipment purchases such as road graders, fire trucks and ambulances, which tend to have a significant impact on the operating budget in the year purchased. The City also issues long-term debt to finance, updates to Parks and Pools, Utility Projects, Infrastructure, and buildings. More recently capital borrow was used to address the space needs throughout the city.

As the city finishes up the space needs projects in 2018 the capital borrow will continue to be around the \$2,500,000 to \$3,000,000 per year to maintain infrastructure, replace equipment and update parks. As the city grows the City's debt capacity may also be used to address future development such as Industrial parks.

The five-year capital projects schedule beginning on page 6-4 summarizes anticipated projects. It is also anticipated that additional projects will be added or removed from years 2019 through 2023.

Future Perspective: The schedule on page 5-9 indicates consistent debt service requirements for the foreseeable future and is based on \$3,500,000 of new borrowing in 2019 for General Infrastructure. Borrowing will then level out to \$2,500,000 per year thereafter. Debt service payments are projected to level out beginning in 2020.

CITY OF KAUKAUNA

2019 BUDGET

CAPITAL PROJECTS FUND

PROJECTED FUND BALANCE AS OF DECEMBER 31, 2018

DESCRIPTION	BALANCE
BALANCE AS OF JANUARY 1, 2018	
Assigned for Subsequent Years Expenditures	743,214
PROJECTED CHANGE IN FUND BALANCE FROM 2017 OPERATIONS	
Revenues & Other Financing Sources	4,234,405
Expenditures	<u>(2,746,081)</u>
SUBTOTAL	1,488,324
PROJECTED BALANCE AS OF DECEMBER 31, 2018	
Assigned for Subsequent Years Expenditures	<u><u>2,231,538</u></u>

CITY OF KAUKAUNA

2019 Budget CAPITAL PROJECTS FUND REVENUES & EXPENDITURES SUMMARY

DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTH ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
REVENUE					
State Gants		0		0	\$2,250,000
Other Revenue	645,504	0	38,182	40,000	\$0
Interest	16,517	10,000	5,493	14,405	10,000
TOTAL REVENUE	662,021	10,000	43,675	54,405	2,260,000
EXPENDITURES					
420 Streets and Sidewalk	6,554,035	890,000	691,777	2,270,665	\$2,450,000
421 Equipment	176,885	309,000	55,028	416,604	\$521,000
422 Park and Pool	56,813	368,000	27,140	43,188	\$2,820,000
423 Buildings & Miscellaneous	0	1,830,000	15,624	15,624	\$1,300,000
Bond Issuance Expense		0		0	25,000
TOTAL EXPENDITURES	6,787,733	3,397,000	789,569	2,746,081	7,116,000
OTHER FINANCING SOURCES (USES)					
Proceeds of General Obligation Notes	4,475,000	3,500,000	0	3,680,000	\$3,356,000
Transferred from Special Assessment Fund	1,788,308		0	500,000	\$1,500,000
TOTAL OTHER FINANCING SOURCES (USES)	6,263,308	3,500,000	0	4,180,000	4,856,000
EXCESS (DEFICIT) OF REV. & OTHER FINANC- ING SOURCES (USES) OVER EXPENDITURES	137,596	113,000	(745,894)	1,488,324	0

Cash Balance at December 31, 2017	743,214		
Cash Balance at December 31, 2018		2,231,538	
Cash Balance at December 31, 2019			2,231,538

CITY OF KAUKAUNA
CAPITAL PROJECTS 2019-2023

YEAR	CLASSIFICATIONS/ DESCRIPTORS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	PARK DEVELOPMENT FUND	OTHER
2019 EQUIPMENT								
	Replace 2009 Kubota Tractor (#107)	\$30,000	\$30,000					
	Replace 2009 Kubota Mower (#109)	\$20,000	\$20,000					
	Replace 2009 John Deere Mower (#125)	\$18,000	\$18,000					
	Replace 2009 Peterbuilt Garbage Truck (#224)	\$273,000	\$273,000					
	Mini End Loader	\$180,000	\$180,000					
2019 MUNICIPAL BUILDINGS/STRUCTURES								
	Replace Accounting Software	\$200,000	\$200,000					
	Building Remodel for Streets/Parks/Recreation	\$1,000,000	\$1,000,000					
2019 SANITARY SEWER								
	Plank Road Area (Plank Road, Washington Street, Green Bay Road, Florence Street)	\$950,000		\$200,000		\$750,000		
	Ridge Court - Laterals to Undeveloped Property	\$25,000		\$25,000				
	Manhole Lining	\$25,000				\$25,000		
2019 PARK IMPROVEMENTS								
	CTH CE Trail Extension to East	\$600,000						\$2,250,000
	Boardwalk Trail across Fox River to Little Chute	\$2,500,000	\$250,000					
	Pool Deck Replacement/Patio/Splash Pad	\$200,000	\$200,000					
	Pool Climbing Wall Feature	\$50,000	\$50,000					
	Wisconsin Avenue Boat Dock	\$50,000	\$50,000					
	1000 Island River Bank Study	\$20,000	\$20,000					
2019 STORM SEWER								
	Wisconsin Avenue/Desnoyer Street Area (Phase 1 of 2)	\$325,000		\$40,000	\$285,000			
	Erosion Control/Remediation - Shoreline/Outfalls/Streambanks	\$35,000			\$35,000			
	Pond Restoration Projects - Janet & Wildlife	\$40,000			\$40,000			

CITY OF KAUKAUNA

CAPITAL PROJECTS 2019-2023

YEAR	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	PARK DEVELOPMENT FUND	OTHER
2019	STREET PAVING							
	New Concrete Streets	\$1,300,000	\$450,000	\$850,000				
	Antelope Trail - 1250'							
	Gray Squirrel - Antelope Trail to Bear Paw Trail - 350'							
	Bear Paw Trail - White Birch to Gray Squirrel - 1250'							
	White Birch - White Wolf to Bear Paw - 700'							
	Andrea Michelle Court - 550'							
	Ridge Court - 800'							
	Moon Ridge - 800'							
	Reconstruction							
	Sarah Street/Doty Street/Wisconsin Ave Area (Phase 1 of 2) Wisconsin/Desnoyer/Kaukauna	\$825,000	\$350,000	\$475,000				
	Alley Reconstruction	\$100,000	\$100,000					
	Concrete Street Repair Patch Program	\$25,000	\$25,000					
		\$2,250,000	\$925,000	\$1,325,000 PAVING				
2019	SIDEWALKS							
	Replace Defective Walks	\$200,000	\$25,000	\$175,000				
2019	MISCELLANEOUS							
	Regulatory/Street Sign Upgrade	\$20,000	\$20,000					
	Replace Retaining Wall - Fox River Adjacent New River Walk	\$80,000	\$80,000					
	TOTAL	\$9,091,000	\$3,261,000	\$1,765,000	\$360,000	\$775,000	\$0	\$2,250,000

CITY OF KAUKAUNA
CAPITAL PROJECTS 2019-2023

YEAR	CLASSIFICATIONS/ DESCRIPTORS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	PARK DEVELOPMENT FUND	OTHER
2020	EQUIPMENT							
	Replace 2008 Four Wheel Drive Pick Up Truck (#11)	\$24,000	\$24,000					
	Replace 1991 John Deere Grader w/Wing (#21)							
	Replace 2009 Peterbuilt Garbage Truck (#225)	\$284,000	\$284,000					PENDING
2020	MUNICIPAL BUILDINGS/STRUCTURES							
2020	SANITARY SEWER							
	River Street Sanitary Sewer	\$90,000		\$5,000		\$85,000		
		\$350,000				\$350,000		
	Bel Air Court Lift Station Work / Force Main Replacement	\$150,000				\$150,000		
2020	PARK IMPROVEMENTS							
	Haas Road Park Pavilion	\$250,000	\$250,000					
2020	STORM SEWER							
	Ducharme Street/Armstrong Lane/High Street	\$300,000		\$10,000	\$290,000			
	Sarah Street / Doty Street Area (Phase 2 of 2)	\$250,000		\$60,000	\$190,000			
	CTH Z Street Storm Sewer	\$200,000			\$200,000			
	Erosion Control / Remediation - Shoreline/Outfalls/Streambank	\$35,000			\$35,000			

CITY OF KAUKAUNA
CAPITAL PROJECTS 2019-2023

YEAR	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	PARK DEVELOPMENT FUND	OTHER
2020 STREET PAVING								
	New Concrete Streets							
	Ben's Way/Rusty Court/Rusty Street/Greyhound Street/Boxer	\$400,000	\$75,000	\$325,000				
	Reconstruction							
	Sarah Street/Doty Street/Depot Street	\$1,100,000	\$400,000	\$700,000				
	Ducharme Street (CTH "OO" to Gertrude Street) - 1935'	\$600,000	\$225,000	\$375,000				
	Armstrong Lane (Ducharme Street to End) - 475'	\$50,000	\$15,000	\$35,000				
	High Street (700')	\$150,000	\$75,000	\$75,000				
	STH 96 (Green Bay Road)	\$2,300,000	\$200,000	\$100,000				\$2,000,000
	River Street/Parking Area	\$300,000	\$200,000	\$100,000				
	Dog Walking Park Parking Lot Pavement	\$50,000	\$50,000					
		\$4,950,000	\$1,190,000	\$1,710,000 PAVING				
2020 SIDEWALKS								
	None							
2020 MISCELLANEOUS								
	Regulatory/Street Sign Upgrade	\$20,000	\$20,000					
TOTAL		\$6,903,000	\$1,818,000	\$1,785,000	\$715,000	\$585,000	\$0	\$2,000,000

CITY OF KAUKAUNA
CAPITAL PROJECTS 2019-2023

YEAR	CLASSIFICATIONS/ DESCRIPTORS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	PARK DEVELOPMENT FUND	OTHER
2021	EQUIPMENT							
	Replace 2011 Kubota Tractor (#108)							
	Replace 2006 International with Sander, Plow, Wing (#208)							
2021	MUNICIPAL BUILDINGS/STRUCTURES							
2021	SANITARY SEWER							
	Replace Back Up Generator (Augustine St)	\$300,000				\$300,000		
	Lawe Street - CTH J Relay	\$275,000		\$75,000		\$200,000		
	CIPP (Wisconsin Avenue, John St / Ducharme St/Dodge St)	\$400,000				\$400,000		
2021	PARK IMPROVEMENTS							
	Jonen Park Complex Expansion	\$150,000	\$150,000					
	Jonen Park Pavillion	\$200,000	\$200,000					
2021	STORM SEWER							
	Island Street - Dodge to Tail Race	\$80,000			\$80,000			
	Replace Back up Generator - Tower Drive	\$300,000			\$300,000			
	Erosion Control / Remediation - Shoreline/Outfalls/Streambank	\$35,000			\$35,000			
	Pool Road and Parking Lot	\$60,000			\$60,000			

CITY OF KAUKAUNA
CAPITAL PROJECTS 2019-2023

YEAR	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	PARK DEVELOPMENT FUND	OTHER
2021	STREET PAVING							
	New Concrete Streets Alyssa, Mera, Mase	\$700,000	\$250,000	\$450,000				
	Reconstruction							
	Island Street Bridge Over Tail Race	\$1,769,340	\$353,868					
	Island Street (Dodge Street to Tail Race) - 400'	\$150,000	\$150,000					
	ASPHALT RECONSTRUCT							
	Pool Road and Parking Lot	\$225,000	\$225,000					
	Augustine Street/Plank Road Area	\$250,000	\$250,000					
	Cleveland Avenue	\$125,000	\$125,000					
								\$1,415,472 Local Bridge Funding
2021	SIDEWALKS							
	Replace Defective Walks	\$200,000	\$25,000	\$175,000				
2021	MISCELLANEOUS							
	Regulatory Sign Update - Final	\$20,000	\$20,000					
	TOTAL	\$5,239,340	\$1,748,868	\$700,000	\$475,000	\$900,000	\$0	\$1,415,472
		PROJECT	GENERAL	SPECIAL	STORM	SANITARY	PARK	OTHER

CITY OF KAUKAUNA
CAPITAL PROJECTS 2019-2023

YEAR	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	PARK DEVELOPMENT FUND	OTHER
2022	EQUIPMENT							
2022	MUNICIPAL BUILDINGS/STRUCTURES							
2022	SANITARY SEWER							
	Kenneth Avenue Area (Phase 1 of 2 8th & 9th Street)	\$600,000		\$75,000		\$525,000		
	Dodge Street Lift Station Rehabilitation	\$350,000				\$350,000		
2022	PARK IMPROVEMENTS							
	Environmental Center Playground Equipment	\$12,000	\$12,000					
2022	STORM SEWER							
	Quinney / Metoxen Storm Sewer	\$400,000		\$50,000	\$300,000			
	Schultheis/Oak Street Storm Sewer	\$50,000			\$50,000			
	Mini Storm Sewer - East 19th Street	\$125,000		\$45,000	\$80,000			
	Erosion Control / Remediation - Shoreline/Outfalls/Streambank	\$35,000			\$35,000			

CITY OF KAUKAUNA
CAPITAL PROJECTS 2019-2023

YEAR	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	PARK DEVELOPMENT FUND	OTHER
2022	STREET PAVING							
	Reconstruction							
	Schultheis Street/Oak Street	\$175,000	\$100,000	\$75,000				
	Quinnney/Metoxen Street Area Phase 1	\$1,200,000	\$500,000	\$700,000				
2022	SIDEWALKS							
	None							
2022	MISCELLANEOUS							
	Relocate Composte/Recycling Site at Red Hills	\$15,000	\$15,000					
TOTAL		\$2,962,000	\$627,000	\$945,000	\$465,000	\$875,000	\$0	\$0

CITY OF KAUKAUNA
CAPITAL PROJECTS 2019-2023

YEAR	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	PARK DEVELOPMENT FUND	OTHER
2023	EQUIPMENT							
2023	MUNICIPAL BUILDINGS/STRUCTURES							
2023	SANITARY SEWER							
	Kenneth Avenue Area (Phase 2 of 2, 7th St to Park St)	\$900,000		\$150,000		\$750,000		
	Manhole Lining/Repair	\$50,000				\$50,000		
2023	PARK IMPROVEMENTS							
2023	STORM SEWER							
	Quinney/Metoxen Street Area Phase 2	\$350,000		\$50,000	\$300,000			
	Erosion Control / Remediation - Shoreline/Outfalls/Streambank	\$35,000			\$35,000			

CITY OF KAUKAUNA
CAPITAL PROJECTS 2019-2023

YEAR	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	PARK DEVELOPMENT FUND	OTHER
2023	STREET PAVING							
	New Concrete Streets	\$1,600,000		\$600,000	\$1,000,000			
	Red Fox, White Dove, White Birch, Boxer, Greyhound, Bens Way							
	Reconstruction							
	Quinney/Metoxen Street Area Phase 2	\$1,300,000	\$500,000	\$700,000				
	Alley Reconstruction	\$100,000	\$100,000					
2023	SIDEWALKS							
	Replace Defective Walks	\$200,000	\$25,000	\$175,000				
2023	MISCELLANEOUS							
	Concrete/Asphalt Recycling (Red Hills)	\$10,000	\$10,000					
	TOTAL	\$4,545,000	\$635,000	\$1,675,000	\$1,335,000	\$800,000	\$0	\$0

Kaukauna ON THE FOX

Kaukauna ON THE FOX

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: ASSESSMENT

MISSION STATEMENT

To uniformly and equitably assess all real estate and personal property except those properties designated manufacturing by the Department of Revenue, public utilities, and property exempt by state statute. The assessment procedures are dictated by Chapter 70 of the Wisconsin Statutes. Conduct open book and attend all Board of Review sessions. Provide information as to assessment and appeal procedures per request. (A booklet is available to the general public at the Assessor's Office that explains the assessment and appeals process.) Estimate property taxes for potential new construction in the city. Provide information to all city departments upon request. Assess all annexations, new construction, additions, changes, new plats, deletions, etc. to submit an assessment report on an annual basis to the Mayor and Common Council.

This year the budget includes a \$72,000 for a city wide reassessment. The Ratio is hovering around 91%. Once the city's equalization ratio falls below the 90% level a citywide reassessment is mandated by state statute. The ratio is expected to fall below this level next year. City Staff plans to budget money for the next three budget cycles to cover the cost of the city wide reassessment.

Increase (Decrease) in 2019 Budget

The Assessment budget increased \$73,752 or 263.4%

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 51505

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: ASSESSMENT

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
	Wages & Salaries					
5104	Temporary Payroll	75	150	0	150	150
5154	Social Security	2	2	0	2	2
	TOTAL PERSONNEL SERVICES	77	152	0	152	152
NON-PERSONNEL SERVICES						
	Purchased Services					
5325	Contractual Services	26,634	27,848	26,108	27,000	104,600
	TOTAL NON-PERSONNEL SERVICES	26,634	27,848	26,108	27,000	104,600
	TOTAL ASSESSMENT	26,711	28,000	26,108	27,152	104,752

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: AUDITING SERVICES

MISSION STATEMENT

The department identifies the annual financial audit costs for the City.

Increase (Decrease) in 2019 Budget

The Auditing Services budget increased \$1,500 or 6.98%

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 51515

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: AUDITING SERVICES

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5325	Contractual Services	24,575	21,500	16,000	25,000	23,000
TOTAL NON-PERSONNEL SERVICES		24,575	21,500	16,000	25,000	23,000
TOTAL AUDITING SERVICES		24,575	21,500	16,000	25,000	23,000

CITY OF KAUKAUNA

2019 BUDGET

*DIVISION: GENERAL GOVERNMENT
DEPARTMENT: CITY ATTORNEY*

MISSION STATEMENT

The City Attorney is required by Section 62.09 (12) of the Wisconsin Statutes to handle all legal matters in which the City has an interest.

Increase (Decrease) in 2019 Budget

The City Attorney budget decreased (\$14,332) or (8%)

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 51305

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: CITY ATTORNEY

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	89,720	118,038	45,184	107,408	122,986
<i>Fringe Benefits</i>						
5151	Retirement Plan	11,765	12,390	4,933	6,199	6,392
5152	Residency	0	0	0	0	0
5154	Social Security	6,877	9,030	3,285	7,294	7,698
5157	Group Health Insurance	20,228	33,674	11,159	21,518	21,656
5160	Group Life Insurance	154	162	88	176	185
5163	Workers Compensation	82	189	76	172	184
TOTAL PERSONNEL SERVICES		128,826	173,483	64,725	142,767	159,101
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	270	400	0	0	300
5208	Travel - City Business	0	1,000	0	0	1000
5211	Education & Memberships	1,500	1,500	537	550	1500
<i>Purchased Services</i>						
5303	Communications	280	240	150	150	200
5315	Maintenance - Office Equipment	220	200	0		0
5325	Contractual Services	12,205	2,000	7,073	12,000	2000
<i>Supplies</i>						
5401	Office Supplies	300	400	0	250	250
5431	Postage	147	0	19	40	40
TOTAL NON-PERSONNEL SERVICES		14,922	5,740	7,779	12,990	5,290
OUTLAY						
5804	Office Equipment	0	0	896	896	500
TOTAL OUTLAY		0	0	896	896	500
TOTAL CITY ATTORNEY		143,748	179,223	73,400	156,653	164,891

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: CITY ATTORNEY

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2017 ACTUAL	2018 BUDGET	2018	2019
	2018	2019			ESTIMATED ACTUAL	PROPOSED BUDGET
City Attorney	0.75	0.75		92,525	92,525	95,397
Paralegal	0.50	0.50		25,513	14,883	27,589
TOTAL	1.25	1.25	89,720	118,038	107,408	122,986

Kaukauna ON THE FOX

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: CLERK/TREASURER

MISSION STATEMENT

Performs duties as required by State Statutes, care and custody of the corporate seal and all papers and records of the City. Attend council meetings and maintain records of proceedings. Coordinate agendas and minutes for other committees, commissions, and boards. Maintain and update the ordinance book. Issue and maintain records for licenses and permits. Administer oaths. Collect, invest, and disburse municipal funds.

2018 - 2019 Goals and Objectives

Prepare numerous agendas and recording of minutes, resolutions, and ordinances.

Issue various licenses and permits.

Maintain City records.

Administer oaths of office.

Meet Legal Advertising deadlines.

Meet Posting requirements.

2017 - 2018 Accomplishments

Prepared numerous agendas and recording of minutes, resolutions, and ordinances.

Issued various licenses and permits.

Maintained City records.

Administered oaths of office.

Met Legal Advertising deadlines.

Met Posting requirements.

2018 - 2019 Goals and Objectives

Prepare numerous agendas and recording of minutes, resolutions, and ordinances.

Issue various licenses and permits.

Maintain City records.

Administer oaths of office.

Meet Legal Advertising deadlines.

Meet Posting requirements.

Increase (Decrease) in 2019 Budget

The Clerk/Treasurer budget increased \$32,283 or 15.88%

CITY OF KAUKAUNA

2019 BUDGET

*DIVISION: GENERAL GOVERNMENT
DEPARTMENT: CLERK/TREASURER*

Service Efforts:

ITEM	AS OF 12/31/16	AS OF 12/31/17	AS OF 06/30/18
# of council meetings	26	24	13
# of real estate inquiry forms processed	435		
# of deposits made	290		
# of resolutions processed	46	36	14
# of ordinances processed	28	15	4
# of tax bills issued	7,054		
# of receipts issued	5,056	5065	2827
# of licenses issued	335		
# of dog licenses issued	831	1016	726
# pieces of mail processed	29,602		
Yard waste vouchers issued	611	625	156
Non-refrigerant stickers issued	79	88	47
Refrigerant stickers issued	126	123	53
# of long-term debt issues/IRB	3		

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 51420

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: CLERK/TREASURER

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	101,752	105,722	48,458	106,102	124,383
5107	Overtime Pay	0	0	1,486	3,000	3,000
5119	Longevity Pay	80	120	0	120	140
<i>Fringe Benefits</i>						
5151	Retirement Plan	11,111	8,765	4,437	7,109	7,165
5152	Residency	0	0	0	0	0
5154	Social Security	7,526	8,088	3,614	8,117	9,756
5157	Group Health Insurance	40,457	43,036	20,917	43,036	43,312
5160	Group Life Insurance	399	415	116	231	243
5163	Workers Compensation	1,399	2,718	1,247	2,719	2,648
TOTAL PERSONNEL SERVICES		162,723	168,864	80,274	170,434	190,647
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	598	800	582	1,000	800
5208	Travel - City Business	946	900	0	900	900
5211	Education & Memberships	120	300	110	300	300
<i>Purchased Services</i>						
5325	Contractual Services	6,183	7,000	5,801	10,000	10,000
5328	Advertising	4,776	10,000	0	10,000	10,000
5334	Printing Expense	6,205	1,000	4,555	9,000	7,500
<i>Supplies</i>						
5401	Office Supplies	1,633	2,000	978	2,000	2,000
5402	Desktop Printing Expense	0	0	600	1,200	1,000
5422	Data Processing Supplies	125	500	0	500	500
5499	Miscellaneous	13,289	12,000	4,154	10,000	12,000
TOTAL NON-PERSONNEL SERVICES		33,873	34,500	16,779	44,900	45,000
OUTLAY						
5804	Office Equipment	0	0	0	0	0
TOTAL OUTLAY		0	0	0	0	0
TOTAL CLERK/TREASURER		196,596	203,364	97,053	215,334	235,647

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: CLERK/TREASURER

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2017 ACTUAL	2018 BUDGET	2018	2019
	2018	2019			ESTIMATED ACTUAL	PROPOSED BUDGET
Clerk/Treasurer	1.00	1.00		67,252	67,252	69,393
Office Assistant	1.00	1.00		38,470	38,850	39,993
Office Assistant	0.00	0.50		0	0	14,997
TOTAL	2.00	2.50	101,752	105,722	106,102	124,383

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: COMMISSIONERS

MISSION STATEMENT

The costs of Police and Fire Commissioners (\$75 per month) and Utility Commissioners (\$300 per quarter) are charged to this department. Kaukauna Utility refunds the cost of Utility Commissioners.

Increase (Decrease) in 2019 Budget

The Commissioner's budget decreased (\$100) or (1.93%)

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 51110

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: COMMISSIONERS

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
	<i>Wages & Salaries</i>					
5101	Regular Payroll	3,375	4,500	3,150	4,500	4,500
	<i>Fringe Benefits</i>					
5154	Social Security	91	65	50	65	65
5163	Workers Compensation	1	7	1	7	7
	TOTAL PERSONNEL SERVICES	3,467	4,572	3,201	4,572	4,572
NON-PERSONNEL SERVICES						
5205	Seminar Expense	0	300	(1,200)	300	300
5211	Education & Memberships	600	300	0	0	200
	TOTAL NON-PERSONNEL SERVICES	600	600	(1,200)	300	500
	TOTAL COMMISSIONERS	4,067	5,172	2,001	4,872	5,072

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: COMMISSIONERS

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2017 ACTUAL	2018 BUDGET	2018	2019
	2018	2019			ESTIMATED ACTUAL	PROPOSED BUDGET
Police & Fire Commissioner	**	**		900	900	900
Police & Fire Commissioner	**	**		900	900	900
Police & Fire Commissioner	**	**		900	900	900
Police & Fire Commissioner	**	**		900	900	900
Police & Fire Commissioner	**	**		900	900	900
TOTAL	0.00	0.00	5,738	4,500	4,500	4,500

**FTE calculation not readily determined due to the nature of the position.

Kaukauna ON THE FOX

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: COMMON COUNCIL

MISSION STATEMENT

The City Council will serve the needs and concerns of the City and strive to affect the greatest good for the community as a whole while maintaining a solid perspective between individual rights and the common good.

The City Council will take a leadership position in the community. It will act as the catalyst for new programs based on the needs of the community. The Council will promote cooperation between various segments of the community.

The City Council together with the Mayor and staff will develop and adopt a fiscally responsible budget on an annual basis. This budget will provide the resources to maintain a high quality of service yet must be responsive to economic conditions both within and outside the community.

Based on the realization that the needs of the City are continually changing, the Council will periodically review policies and procedures so that City Government as a whole can maintain a high level of effectiveness.

The Council will strive to keep the citizens informed on matters affecting the community. At the same time, the Council must keep well informed on the needs and concerns of the citizens and respond to these needs in a consistent and prudent manner.

The Council will seek and respect the recommendations of the Mayor, staff members, and various boards and commissions. The Council accepts the fact that good government is a cooperative process and that encouraging and accepting these recommendations does not diminish the authority of the Council.

The Council will continue to be cognizant of the needs of City employees and strive for a satisfying work experience. The Council will encourage its employees to upgrade their skills.

The Council will continue to identify areas within the community that need special attention and develop programs for their improvement.

The Council will encourage legislation at the County, State and Federal levels that is in the best interest of the community.

The Council will promote the community both within and outside.

Increase (Decrease) in 2019 Budget

The Common Council budget increased \$946 or 2.27%

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 51105

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: COMMON COUNCIL

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	37,326	34,320	17,110	34,320	34,320
<i>Fringe Benefits</i>						
5154	Social Security	530	498	248	498	498
5163	Workers Compensation	32	55	27	55	51
TOTAL PERSONNEL SERVICES		37,888	34,873	17,386	34,873	34,869
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	2,244	3,000	514	3,000	3,000
5208	Travel - City Business	0	600	0	700	700
5211	Education & Memberships	400	3,000	4,106	4,200	4,000
5499	Miscellaneous	0	250	11	100	100
TOTAL NON-PERSONNEL SERVICES		2,644	6,850	4,631	8,000	7,800
TOTAL COMMON COUNCIL		40,532	41,723	22,016	42,873	42,669

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: COMMON COUNCIL

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2017 ACTUAL	2018 BUDGET	2018	2019
	2018	2019			ESTIMATED ACTUAL	PROPOSED BUDGET
Alderman	**	**		4,920	4,920	4,920
Alderman	**	**		4,200	4,200	4,200
Alderman	**	**		4,200	4,200	4,200
Alderman	**	**		4,200	4,200	4,200
Alderman	**	**		4,200	4,200	4,200
Alderman	**	**		4,200	4,200	4,200
Alderman	**	**		4,200	4,200	4,200
Alderman	**	**		4,200	4,200	4,200
TOTAL	0.00	0.00	36,533	34,320	34,320	34,320



CITY OF KAUKAUNA

2019 BUDGET

*DIVISION: GENERAL GOVERNMENT
DEPARTMENT: COMMUNITY ENRICHMENT*

MISSION STATEMENT

To develop and promote municipal programs that foster an appreciation of the arts, provide healthy lifestyle options, and utilize Kaukauna's parks and public places to the greatest extent possible.

2018 – 2019 Goals and Objectives

The Community Enrichment Coordinator is charged with the task of administering the annual Downtown Farmer's Market. This market had been subsidized through revenue from the Downtown TIF District whose expenditure period has eclipsed. Alternative sources of funding must be implemented to fill this gap while providing the services of the market and winter market.

The Department will strive to increase attendance at the LIVE! From Hydro concert series by adding to the venue and appealing to a larger audience base. The Department will also place greater emphasis on promoting Hydro Park, the downtown plazas, and the new Pike Overlook adjacent to the Kaukauna Public Library.

Increase (Decrease) in 2019 Budget

The Community Enrichment budget is new for 2019.

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 51411

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: COMMUNITY ENRICHMENT

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	0	0	0	0	0
5104	Temporary Payroll	0	0	0	0	17,839
5119	Longevity Pay	0	0	0	0	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	0	0	0	0	878
5152	Residency	0	0	0	0	0
5154	Social Security	0	0	0	0	1,365
5157	Group Health Insurance	0	0	0	0	0
5160	Group Life Insurance	0	0	0	0	45
5163	Workers Compensation	0	0	0	0	665
TOTAL PERSONNEL SERVICES		0	0	0	0	20,792
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	0	0	0	0	400
5208	Travel - City Business	0	0	0	0	50
5211	Education & Memberships	0	0	0	0	50
<i>Purchased Services</i>						
5303	Communications	0	0	0	0	0
5325	Contractual Services	0	0	0	0	38,000
5334	Printing Expense	0	0	0	0	200
5340	Rent - Equipment	0	0	0	0	180
<i>Supplies</i>						
5401	Office Supplies	0	0	0	0	100
5402	Desktop Printing Expense	0	0	0	0	100
TOTAL NON-PERSONNEL SERVICES		0	0	0	0	39,080
OUTLAY						
5804	Office Equipment	0	0	0	0	0
TOTAL OUTLAY		0	0	0	0	0
TOTAL COMMUNITY ENRICHMENT		0	0	0	0	59,872

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: ELECTION

MISSION STATEMENT

Administration of elections per State Statutes.

2017 - 2018 Goals and Objectives

Conduct two elections in 2017 and four in 2018. Ongoing training for election officials and staff.
Continue to use Carnegie Building as polling place while waiting for the completion of the remodeling of the Community Room.

2017 - 2018 Accomplishments

Conducted two elections in 2017 and six in 2018. Ongoing training for election officials and staff.
Use Kaukauna Library as polling place while waiting for the completion of the remodeling of the Community Room.

2018 - 2019 Goals and Objectives

Conduct six elections in 2018 and two in 2019. Ongoing training for election officials and staff.
Continue to use the Kaukauna Library as polling place while waiting for the completion of the remodeling of the Community Room.

Increase (Decrease) in 2019 Budget

The Elections budget decreased (\$11,208) or (33.40%)

Service Efforts:

ELECTION	NO. OF REGISTERED VOTERS	ELECTION DAY CHANGES
Primary – 2/21/17	9,374	10
Spring – 4/4/17	9361	15
Primary – 2/20/18		48
Spring – 4/3/18		550
Partisan Primary – 8/14/18		
General Election – 11/6/18		

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 51425

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: ELECTIONS

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	0	200	924	2,000	2,000
5104	Temporary Payroll	5,583	20,000	9,315	15,000	10,000
<i>Fringe Benefits</i>						
5151	Retirement Plan	0	13	95	134	131
5154	Social Security	0	15	70	153	153
5163	Workers Compensation	5	32	35	27	18
TOTAL PERSONNEL SERVICES		5,588	20,260	10,440	17,314	12,302
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	0	200	0	200	200
5208	Travel - City Business	86	100	0	100	100
<i>Purchased Services</i>						
5325	Contractual Services	0	2,000	61	2,000	2,000
5334	Printing Expense	1,056	6,000	557	6,000	3,000
<i>Supplies</i>						
5401	Office Supplies	933	4,000	790	4,000	4,000
5431	Postage	98	500	200	500	500
5499	Miscellaneous	24	500	61	500	250
TOTAL NON-PERSONNEL SERVICES		2,198	13,300	1,670	13,300	10,050
OUTLAY						
5804	Office Equipment	0	0	0	0	0
TOTAL OUTLAY		0	0	0	0	0
TOTAL ELECTIONS		7,785	33,560	12,109	30,614	22,352

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: FINANCE

MISSION STATEMENT

The finance department is responsible for planning, directing and administering the major functions of accounting, budgeting, financial reporting, employer insurance management, employee benefit programs and electronic data processing to insure the City's financial stability and compliance with goals, policies and regulations.

2017 - 2018 Goals and Objectives

Research and Implement a time and attendance software program that will reduce human errors, time entering data and save the city money by eliminating these errors and inefficiencies.

Finish vetting and Implement the remaining two components of the Invoice processing software that will increase efficiencies and allow for more flexibility with staffing in the Finance department.

Setup department managers and other staff with access to current Accounting system to allow for visibility to accounts, reporting, etc.

Establish budgeting process within current system rather than with excel spreadsheets

Continue to evaluate our Environmental Resource Partner (ERP) A.K.A, our accounting software to see if we can do more with it regarding reporting and data analysis.

2017 - 2018 Accomplishments

Implemented a time and attendance Software

Established a 5 year operating Plan

Retooled the budget process that now includes all departments working together for a betterment of the budget and 5 year operating plan

2018 – 2019 Goals and Objectives

Implement automated Accounts Payable process that will save city time and money. Through this process it will give access to other department manager's accounts and invoices for reference

Setup department managers and other staff with access to current Accounting system to allow for visibility to accounts, reporting, etc.

Establish Monthly/Quarterly Reporting that will show the budget to actual spend to aid in managing budgeted funds aid initiatives.

Continue to evaluate our Environmental Resource Partner (ERP) A.K.A, our accounting software to see if we can do more with it regarding reporting and data analysis.

Increase (Decrease) in 2019 Budget

The Finance budget increased \$26,207 or 6.73%

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 51510

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: FINANCE

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	204,227	210,870	100,491	210,870	217,196
5119	Longevity Pay	660	695	0	695	755
<i>Fringe Benefits</i>						
5151	Retirement Plan	17,969	17,827	8,639	17,827	14,276
5152	Residency	0	0	0	0	3,740
5154	Social Security	15,279	16,185	7,359	16,185	16,673
5157	Group Health Insurance	58,684	43,036	22,318	43,036	64,967
5160	Group Life Insurance	338	351	174	348	365
5163	Workers Compensation	187	339	171	339	327
TOTAL PERSONNEL SERVICES		297,343	289,303	139,152	289,299	318,299
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	873	1,000	0	800	2,000
5208	Travel - City Business	206	600	60	500	600
5211	Education & Memberships	155	700	25	600	700
<i>Purchased Services</i>						
5303	Communications	455	600	300	600	600
5325	Contractual Services	89,963	93,750	42,216	93,750	90,029
5334	Printing Expense	850	650	0	650	700
<i>Supplies</i>						
5401	Office Supplies	750	900	200	600	700
5402	Desktop Printing Expense	159	250	0	250	250
5422	Data Processing Supplies	0	250	0	250	250
5423	Filing Fees	65	0	35	70	70
TOTAL NON-PERSONNEL SERVICES		93,478	98,700	42,836	98,070	95,899
OUTLAY						
<i>KITD User Fees</i>						
	KITD User Fees	0	0	0	0	0
<i>KITD Infrastructure Mtnce/Replace</i>						
	KITD Infrastructure Mtnce/Replace	0	0	0		
5804	Office Equipment	0	1,400	0	600	1,400
TOTAL OUTLAY		0	1,400	0	600	1,400
TOTAL FINANCE		390,821	389,403	181,987	387,969	415,598

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: FINANCE

<i>TITLE OF POSITION</i>	<i>NUMBER OF FULL-TIME EQUIVALENTS</i>		<i>2017 ACTUAL</i>	<i>2018 BUDGET</i>	<i>2018</i>	<i>2019</i>
	<i>2018</i>	<i>2019</i>			<i>ESTIMATED ACTUAL</i>	<i>PROPOSED BUDGET</i>
Finance Director	1.00	1.00		100,574	100,574	103,592
Staff Accountant	1.00	1.00		60,512	60,512	62,327
Accounting Specialist	1.00	1.00		49,784	49,784	51,277
TOTAL	3.00	3.00	204,227	210,870	210,870	217,196



CITY OF KAUKAUNA

2019 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: CITY GARAGE / FIRE STATION & COMMUNITY CENTER MAINTENANCE

MISSION STATEMENT

This department is responsible for all utilities for all three departments. The building maintenance cost for all except the Street and Parks departments is accounted for in this department budget. Finally, the janitorial service in the Community Center and Street Department.

Increase (Decrease) in 2019 Budget

The City Garage / Fire Station & Community Center Maintenance budget increased \$40,585 or 45.39%

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 51605

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: PARKS / PUBLIC WORKS MAINTENANCE

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	22,294	8,313	9,920	8,313	0
5104	Temporary Payroll	11	0	0	0	0
5107	Overtime Pay	49	0	182	0	0
5110	Shift Premium Pay	116	0	(3)	0	0
5113	Job Class Premium Pay	12	0	0	0	0
5119	Longevity Pay	0	0	0	0	0
5125	Call Time	0	0	0	0	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	1,985	927	122	927	0
5152	Residency	0	0	0	0	0
5154	Social Security	1,712	636	726	636	0
5157	Group Health Insurance	4,181	2,637	1,039	2,637	0
5160	Group Life Insurance	89	74	24	48	0
5163	Workers Compensation	455	328	133	328	0
TOTAL PERSONNEL SERVICES		30,903	12,915	12,143	12,889	0
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5303	Communications	2,650	6,000	1,148	6,000	6,000
5306	Heating Fuels	25,069	15,000	18,599	15,000	30,000
5309	Water, Sewer & Electric	54,191	40,000	40,100	40,000	65,000
5312	Maintenance - Building	9,723	15,000	6,899	15,000	27,000
5325	Contractual Services	1,961	500	0	500	2,000
TOTAL NON-PERSONNEL SERVICES		93,595	76,500	66,746	76,500	130,000
TOTAL FIRE DEPT / PW MAINTENANCE		124,498	89,415	78,889	89,389	130,000

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: FIRE DEPT MAINTENANCE / DPW

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2017 ACTUAL	2018 BUDGET	2018	2019
	2018	2019			ESTIMATED ACTUAL	PROPOSED BUDGET
Janitor	0.15	0.00		8,313	8,313	0
TOTAL	0.15	0.00	22,294	8,313	8,313	0



CITY OF KAUKAUNA

2019 BUDGET

*DIVISION: GENERAL GOVERNMENT
DEPARTMENT: HUMAN RESOURCES*

MISSION STATEMENT

The Human Resources Department provides effective human resources services to all employees of the City, maintain compliance with all regulations (State & Federal) and administer all Human Resources policies and procedures. This is accomplished through the following functions: labor relations, policy and procedure development, recruitment and hiring, human resource records maintenance, employee counseling, employee assistance program, unemployment compensation, employee orientation, wage and salary administration, benefits administration, law compliance, training and education and employee relations.

2017 - 2018 Goals and Objectives

Complete labor contract negotiations for Police contract that expires December 31, 2017.

Finalize vendor for Deferred Compensation plan and transition (if applicable) to new vendor.

Implement recruitment of positions and onboarding of new hires through Ascentis HR/Payroll software system.

Continue with additional legal training to assure compliance with State and Federal programs.

Develop a database to post HR information electronically for employees

2017 - 2018 Accomplishments

Completed labor contract negotiations for Police contract with a two year agreement that expires December 31, 2019.

Finalized vendor selection and transition to new Deferred Compensation plan carrier - ICMA.

Implementation of recruitment and on boarding process of new hires through Ascentis HR/Payroll system.

2018 - 2019 Goals and Objectives

Complete labor contract negotiations for Fire contract that expires December 31, 2018.

Evaluate and make recommendations regarding the Employee Assistance Program (EAP).

Continue to monitor health insurance changes for 2020.

Review Personnel Policies and Employee Handbook.

Review and recommend any changes with the Performance Review process.

Increase (Decrease) in 2019 Budget

The Human Resources budget increased \$33,500 or 25.13%

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 51415

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: HUMAN RESOURCES

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
NON-PERSONNEL SERVICES						
	<i>Travel/Training</i>					
5218	Tuition Reimbursement Program	7,284	10,000	5,158	10,000	10,000
	<i>Purchased Services</i>					
5325	Contractual Services	100,125	115,000	45,275	101,000	150,000
5328	Advertising	1,468	2,000	0	1,000	1,000
5334	Printing Expense	0	150	0	150	150
5385	Employee Wellness Program	1,154	3,000	514	2,000	2,500
5398	Employee Safety Program	1,056	1,000	0	1,000	1,000
5399	Employee Assistance Program	1,945	2,050	1,154	2,050	2,050
5401	Office Supplies	46	100	0	100	100
TOTAL NON-PERSONNEL SERVICES		113,077	133,300	52,101	117,300	166,800
TOTAL HUMAN RESOURCES		113,077	133,300	52,101	117,300	166,800

CITY OF KAUKAUNA

2019 BUDGET

*DIVISION: GENERAL GOVERNMENT
DEPARTMENT: INFORMATION TECHNOLOGY*

MISSION STATEMENT

This department accounts for the costs associated with managing the City's computer network.

Increase (Decrease) in 2019 Budget

The Information Technology budget increased \$41,505 or 23.84%

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 51430

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: INFORMATION TECHNOLOGY

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
	<i>Purchased Services</i>					
5315	Maintenance - Office Equipment	0	1,000	0	1,000	1,000
5324	User Licencing	7,961	8,088	0	8,088	11,388
5325	Contractual Services	191,401	155,000	71,680	170,000	188,205
	TOTAL NON-PERSONNEL SERVICES	199,362	164,088	71,680	179,088	200,593
	<i>OUTLAY</i>					
5804	Office Equipment	0	10,000	0	10,000	15,000
	TOTAL OUTLAY	0	10,000	0	10,000	15,000
	TOTAL INFORMATION TECHNOLOGY	199,362	174,088	71,680	189,088	215,593

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: MAYOR

MISSION STATEMENT

The Office of the Mayor coordinates and administers the operations of city government; carries out the policies adopted by the Mayor and Common Council; appoints members to committees, commissions and boards subject to the approval of the Council; works with the Council in identifying and solving problems facing the city and in implementing appropriate measures for the welfare of the citizens of Kaukauna; monitors performance of staff in carrying out programs to achieve city goals; prepares the annual executive budget; seeks to achieve effective coordination and efficient delivery of services to assure economy, accountability and responsiveness to the citizens' needs.

Each budget requires more creative thinking than the previous as our City continues to grow and prosper.

2017 - 2018 Goals and Objectives

Remodel the former Council Chambers and Community Room as part of Phase III.

Promote hotel construction on former Lawe Street Gustman auto lot.

Work with developer on multi-unit housing development on a portion of former Lawe Street Gustman auto lot.

Work with investors on constructing a large medical facility at Commerce Crossing.

Facilitate construction of a dental office on a 1.9 acre lot in Commerce Crossing.

2017 - 2018 Accomplishments

Began remodel of the former Council Chambers and Community Room as part of Phase III.

Finalized plans for a hotel construction on the former Lawe Street Gustman auto lot.

Finalized plans for the construction of a large medical facility at Commerce Crossing.

Construction of a dental facility on a 1.9 acre lot in Commerce Crossing completed.

2018 - 2019 Goals and Objectives

Increase tax base through new development and expansion / rehabilitation of existing facilities.

Accommodate redevelopment of sites and facilities within the City such as the St. Al's site.

Work with the state and federal agencies to provide funding for the Veteran's Memorial Lift Badge with accommodations for boat traffic in 2022.

Provide tools and other programs to allow city departments to provide top-rate services without significantly increasing General Fund askings.

Increase (Decrease) in 2019 Budget

The Mayor Department budget decreased (\$12,276) or (5.61%)

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 51405

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: MAYOR

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	122,013	125,621	59,621	125,621	129,280
5119	Longevity Pay	420	425	0	425	480
<i>Fringe Benefits</i>						
5151	Retirement Plan	16,058	13,263	6,150	8,445	8,499
5152	Residency	0	0	542	2,831	2,916
5154	Social Security	9,057	9,643	4,377	9,643	9,927
5157	Group Health Insurance	40,457	43,036	18,962	30,165	30,380
5160	Group Life Insurance	769	807	252	504	529
5163	Workers Compensation	1,639	3,174	1,572	3,174	3,083
TOTAL PERSONNEL SERVICES		190,413	195,969	91,478	180,808	185,094
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	539	700	82	700	700
5208	Travel - City Business	639	550	376	550	600
5211	Education & Memberships	570	800	469	800	800
5215	Expense Allowance	1,516	4,500	1,928	3,600	4,000
<i>Purchased Services</i>						
5303	Communications	280	400	150	400	400
5325	Contractual Services	63	1,000	0	0	0
5334	Printing Expense	12,467	11,800	1,072	11,100	11,150
5340	Rent - Equipment	1,449	1,400	644	1,449	1,449
<i>Supplies</i>						
5401	Office Supplies	955	800	369	700	700
5402	Desktop Printing Expense	0	200	0	200	200
5422	Data Processing Supplies	0	400	0	0	0
5499	Miscellaneous	474	400	(85)	550	550
TOTAL NON-PERSONNEL SERVICES		18,952	22,950	5,006	20,049	20,549
OUTLAY						
5804	Office Equipment	0	0	0	0	1,000
TOTAL OUTLAY		0	0	0	0	1,000
TOTAL MAYOR		209,365	218,919	96,484	200,857	206,643

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: MAYOR

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2017 ACTUAL	2018 BUDGET	2018	2019
	2018	2019			ESTIMATED ACTUAL	PROPOSED BUDGET
Mayor	1.00	1.00		78,432	78,432	80,676
Executive Secretary	1.00	1.00		47,189	47,189	48,604
TOTAL	2.00	2.00	122,013	125,621	125,621	129,280

Kaukauna ON THE FOX

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: MUNICIPAL SERVICE BUILDING MAINTENANCE

MISSION STATEMENT

City Hall maintenance is responsible for janitorial services in the Municipal Services Building with the exception of the Fire department and portions of the Police department. Building maintenance costs for the Municipal Services Building except the Street and Park departments are accounted for in this department.

Increase (Decrease) in 2019 Budget

The Municipal Service Building Maintenance budget decreased (\$18,949) or 16.07%

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 51606

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: MUNICIPAL BUILDING

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	6,699	11,084	5,135	11,084	0
5104	Temporary Payroll	0	0	392	0	0
5107	Overtime Pay	0	0	1,440	0	0
5110	Shift Premium Pay	1	0	2	2	0
5113	Job Class Premium Pay	0	0	283	283	0
5119	Longevity Pay	0	0	0	0	0
5125	Call Time	0	0	0	0	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	668	1,237	81	162	0
5152	Residency	0	0	0	0	0
5154	Social Security	545	848	504	870	0
5157	Group Health Insurance	2,518	3,516	232	464	0
5160	Group Life Insurance	32	26	5	9	0
5163	Workers Compensation	155	438	38	449	0
TOTAL PERSONNEL SERVICES		10,618	17,149	8,111	13,323	0
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5303	Communications	1,542	1,800	0	0	0
5306	Heating Fuels	3,430	6,000	2,786	6,000	6,000
5309	Water, Sewer & Electric	34,129	37,000	18,931	38,000	38,000
5312	Maintenance - Building	18,328	20,000	10,729	21,000	20,000
5321	Maintenance - All Other Equip	70	0	0	0	0
5325	Contractual Services	34,744	36,000	15,106	32,000	35,000
TOTAL NON-PERSONNEL SERVICES		92,244	100,800	47,552	97,000	99,000
TOTAL MUNICIPAL BUILDING		102,862	117,949	55,663	110,323	99,000

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: MUNICIPAL BUILDING MAINTENANCE

<i>TITLE OF POSITION</i>	<i>NUMBER OF FULL-TIME EQUIVALENTS</i>		<i>2017 ACTUAL</i>	<i>2018 BUDGET</i>	<i>2018</i>	<i>2019</i>
	<i>2018</i>	<i>2019</i>			<i>ESTIMATED ACTUAL</i>	<i>PROPOSED BUDGET</i>
Janitor	0.20	0.00		11,084	11,084	0
TOTAL	0.20	0.00	6,699	11,084	11,084	0

Kaukauna ON THE FOX

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: MUNICIPAL JUDGE

MISSION STATEMENT

The Municipal Judge has such jurisdiction as provided by law and Sec. 755.045 of the Wisconsin State Statutes and exclusive jurisdiction of violations of City ordinances. The procedures of Municipal Court are in accordance with Sec. 1.15 of the Municipal Code and Chapters 66, 254 and 800 of the Wisconsin State Statutes.

2017 - 2018 Goals and Objectives

- Continue judicial education
- Attend judicial meetings
- Attend clerk meetings
- Continue to send Default, GCI, TRIP and SDC notices
- Maintain Point and Pay
- Maintain TRIP and SDC
- Maintain pay plans
- Maintain community service agreements

2017 - 2018 Accomplishments

- Continue judicial education
- Attend judicial meetings
- Attend clerk meetings and seminars
- Attend truancy court monthly at high school
- Attend truancy court monthly at middle school
- Continue community service program and reminders
- Continue pay plan contract and reminders
- Follow up and maintain accounts with TRIP
- Implemented State Debt collection (SDC) program
- Implemented online Point and Pay program
- Continue sending Defaults, GCI, Trip and SDC notices

2018 - 2019 Goals and Objectives

- Maintain TRIP and State Debt collection (SDC) program
- Maintain Point and Pay program
- Attend judicial meetings
- Continue judicial education
- Attend Clerk meetings
- Attend clerk of courts seminars
- Attend truancy court monthly at high school
- Attend truancy court monthly at middle school
- Maintain community service program and reminders
- Maintain pay plan contract and reminders
- Continue sending Defaults, GCI, TRIP and SDC notices
- Attend New Judicial training conference in May 2019

Increase (Decrease) in 2019 Budget

The Municipal Justice budget increased \$752 or 1.57%

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 51205

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: MUNICIPAL JUDGE

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	29,728	31,024	14,650	31,024	31,963
5119	Longevity Pay	120	138	0	138	150
<i>Fringe Benefits</i>						
5151	Retirement Plan	1,965	1,610	790	1,346	1,356
5152	Residency	0	0	0	0	0
5154	Social Security	1,674	1,701	784	1,701	1,753
5160	Group Life Insurance	112	118	59	117	123
5163	Workers Compensation	27	50	24	50	48
TOTAL PERSONNEL SERVICES		33,626	34,641	16,306	34,376	35,393
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	489	800	0	500	800
5208	Travel - City Business	48	450	0	100	450
5211	Education & Memberships	840	840	740	840	840
<i>Purchased Services</i>						
5325	Contractual Services	10,470	10,007	1,100	10,000	10,007
5334	Printing Expense	551	300	0	150	300
<i>Supplies</i>						
5401	Office Supplies	74	300	10	150	300
5402	Desktop Printing Expense	77	250	0	200	250
5422	Data Processing Supplies	0	250	0	250	250
TOTAL NON-PERSONNEL SERVICES		12,548	13,197	1,850	12,190	13,197
OUTLAY						
5804	Office Equipment	0	0	0	0	0
TOTAL OUTLAY		0	0	0	0	0
TOTAL MUNICIPAL JUDGE		46,174	47,838	18,156	46,566	48,590

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: MUNICIPAL JUDGE

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2017 ACTUAL	2018 BUDGET	2018	2019
	2018	2019			ESTIMATED ACTUAL	PROPOSED BUDGET
Judge	**	**		10,551	10,551	10,887
Clerk of Courts	0.50	0.50		20,093	20,093	20,696
Deputy Clerk of Courts	**	**		380	380	380
TOTAL	0.50	0.50	29,728	31,024	31,024	31,963

** FTE calculation not readily determined due to the nature of the position

Kaukauna ON THE FOX

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: OFFICE EQUIPMENT & SUPPLIES

MISSION STATEMENT

This department accounts for postage expense for all City departments, copier costs of the central copier and offices supplies that are charged to other departments when used.

Increase (Decrease) in 2019 Budget

The Office Equipment & Supplies budget remains the same

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 51435

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: OFFICE EQUIPMENT & SUPPLIES

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5340	Rent - Equipment	7,692	9,000	2,984	9,000	9,000
<i>Supplies</i>						
5401	Office Supplies	457	1,500	1,165	1,500	1,500
5402	Desktop Printing Expense	0	0	0	0	0
5431	Postage	15,832	10,000	5,627	10,000	10,000
TOTAL NON-PERSONNEL SERVICES		23,981	20,500	9,776	20,500	20,500
TOTAL OFFICE EQUIPMENT & SUPPLIES		23,981	20,500	9,776	20,500	20,500

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: PLANNING/COMMUNITY DEVELOPMENT

MISSION STATEMENT

The mission of the Planning and Community Development Department is to promote the orderly growth and development of the City in a manner intended to maintain a high quality living environment.

2017 - 2018 Goals and Objectives

With the completion of various downtown parks and plazas along with trails and cultural facilities, the City must undertake a promotion and branding exercise to attract people to live, work and recreate in the downtown. We also need to establish a long-range plan for the development and enhancement of the Grignon Mansion and other culturally-significant properties throughout the City. The City also needs to establish areas for single-family and multi-family development to ensure a ready supply of housing options. With these objectives in mind, the following will take priority in 2018:

- Complete a long-range plan for the Grignon Mansion and related historical/cultural projects.
- Update the five-year Parks and Recreation Plan.
- Complete the downtown trails program.
- Re-establish the RACK program with loan guidelines and new promotional objectives.
- Maintain/expand the Industrial Park Network.
- Establish programs to remove adverse obstacles towards new housing and housing types.
- Expand the "CE" Trail from Loderbauer Road to Haas Road.

To accomplish the above objectives, the Department requests one Associate Planner position be added in 2018. We will also maintain the current Community Enrichment Coordinator position as well as the summer intern program. The City will also participate in the Fox Cities Regional Partnership with the \$1.00 per capita membership (TIF #6 annual expenses),

2017 - 2018 Accomplishments

Staff completed a long-range plan for the Grignon Mansion grounds and associated historic properties. The City and Grignon Mansion Board of Directors has a working document to preserve and enhance the City's historic and cultural amenities through prioritization and targeted funding programs.

The five-year Park and Recreation Plan is a working document used by State and Federal programs to assign grant dollars to recreation programs that provide significant local and regional impact. This would include funding for such projects as the Grignon Mansion, trail development, and Central Park. The document will be available mid-December 2018.

The downtown trail project continues with certain improvements and events occurring from the library to the Farmer's Market.

The Redevelopment Authority loan program has been under review by the State of Wisconsin in an attempt to close out all municipal loan programs. Since Kaukauna's RACK program began in 1982, it is anticipated that the funds we have will be de-federalized by December 2018.

In an attempt to secure new housing opportunities, the City has approved a Developer's Agreement for the renovation of the former St. Al's site into one and two family residential units.

Engineering work has been completed on the "CE" Trail extension. As a county trail program, improvements are expected for 2019.

The Planning Department has been reconfigured with the addition of a Principal Planner and the inclusion of the Building Inspection Department to insure proper code enforcement. Planning and Community Development now oversees Community Enrichment, and the Grignon Mansion, as well as planning services.

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: PLANNING/COMMUNITY DEVELOPMENT

2018 - 2019 Goals and Objectives

The City has established the basic ground work for the expansion of the trail network, development of downtown properties and Commerce Crossing, along with new housing, a revamped business loan program, and areas for potential development and annexation. Given the baseline above and the need to promote what Kaukauna has to offer, the following goals and objectives are targeted for 2019:

- Host at least one realtor/developer tour as an exclusive invite-only event for regional and state land development professionals. The goal is to highlight development underway, identify opportunities for future development/redevelopment, and to shape a positive impression of Kaukauna as a family-friendly, environmentally-conscious, commercial powerhouse.
- Complete fund-raising for the regional Fox River Boardwalk in conjunction with the Village of Little Chute and Outagamie County with the goal of starting construction in 2019.
- With RACK funds being de-federalized, the Authority should develop new guidelines for the loan program and assessed energy program.
- Finalize plans for the construction of a summer kitchen at the Grignon Mansion and other historic property development.
- Assist in the development of financing opportunities for the Veteran's Memorial Lift Bridge and canal improvements.

In past years, the City participated with the Fox Cities Regional Partnership with a \$1.00 per capita membership fee. In fiscal year 2019, the Planning Department proposes to use these funds to help finance the above objectives and provide a more direct benefit.

Increase (Decrease) in 2019 Budget

The Planning/Community Development budget decreased (\$22,999) or (6.97%)

Service Efforts:

INDICATOR	2017	AS OF 09/30/18
Acres of Ind. Park land sold	5.79	2.30
Grant funds received	\$10,900	\$750,000
# of new RACK loans	3	3
# of new subdivisions	2	2
# of variance requests	4	2
Acres annexed into the City	0.00	1.66

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 51410

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: PLANNING/COMMUNITY DEVELOPMENT

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	169,494	226,392	75,640	227,921	232,675
5104	Temporary Payroll	18,405	19,060	5,914	19,060	0
	Longevity Pay	840	1,020	0	1,020	1,004
<i>Fringe Benefits</i>						
5151	Retirement Plan	21,353	28,109	9,466	15,339	15,306
5152	Residency	0	0	0	0	8,608
5154	Social Security	14,311	14,124	6,075	14,124	17,876
5157	Group Health Insurance	8,125	30,165	5,199	16,750	16,904
5160	Group Life Insurance	710	728	356	711	747
5163	Workers Compensation	3,014	5,686	2,477	7,139	6,866
TOTAL PERSONNEL SERVICES		236,252	325,284	105,125	302,065	299,986
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	91	500	50	500	650
5208	Travel - City Business	0	300	55	200	400
5211	Education & Memberships	195	500	485	750	900
<i>Purchased Services</i>						
5303	Communications	379	200	145	300	600
5325	Contractual Services	150	0	94	94	0
5334	Printing Expense	0	0	75	75	150
5340	Rent - Equipment	1,449	1,200	644	1,200	1,200
<i>Supplies</i>						
5401	Office Supplies	423	1,000	140	300	800
5402	Desktop Printing Expense	78	1,000	0	500	600
TOTAL NON-PERSONNEL SERVICES		2,765	4,700	1,687	3,919	5,300
OUTLAY						
5804	Office Equipment	0	0	813	813	1,700
TOTAL OUTLAY		0	0	813	813	1,700
TOTAL PLANNING		239,017	329,984	107,626	306,797	306,986

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: PLANNING/COMMUNITY DEVELOPMENT

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2017 ACTUAL	2018 BUDGET	2018	2019
	2018	2019			ESTIMATED ACTUAL	PROPOSED BUDGET
Planning Director	1.00	1.00		92,099	92,099	94,862
Principal Planner	1.00	1.00		56,848	58,377	64,278
Executive Secretary	1.00	1.00		47,189	47,189	48,604
Planning/Engineering Tech	0.50	0.40		30,256	30,256	24,931
TOTAL	3.50	3.40	169,494	226,392	227,921	232,675

CITY OF KAUKAUNA

2019 BUDGET

*DIVISION: PUBLIC SAFETY
DEPARTMENT: AMBULANCE*

MISSION STATEMENT

As an integral part of the fire service in our community, the City of Kaukauna ambulance program will provide for the efficient care and safe transportation of victims of illness or injury. By maintaining the highest level of care and professionalism, the firefighter/paramedics will meet the needs of the community to help insure the safety and well-being of the populace.

2017 - 2018 Goals and Objectives

Continue to work on various committees related to pre-hospital care and communications. Administrative staff serve on the local Regional Trauma Advisory Committee, Outagamie County EMS Chiefs' Association, and Fox Valley Technical College EMS advisory committee.

Continue to provide the highest level of pre-hospital care to the citizens in the Kaukauna Fire Department's service area.

Continue to provide CPR, first aid, and injury prevention to individuals who work and live in the community.

Comply with all regulations and standards set forth by OSHA, Wisconsin Department of Commerce, Wisconsin Department of Health and Family Services, and national health organizations.

Work with the City of Kaukauna Police Department on creating a plan regarding possible active shooter incidents that may occur in the service area of both entities.

Look at funding sources to replace the two LifePak 15 cardiac monitors currently in service on the fire department ambulances.

Replacement of the fire department's 2008 Lifeline Ambulance.

Continue active shooter training in conjunction with the City police department and sheriff's department.

Implement field based reporting utilizing tablets on ambulance calls.

Continue to gather and obtain information regarding the Community Paramedic program. This program is designed to reduce hospital admissions and readmissions, home safety and fire prevention evaluations and increasing the overall quality of life for the citizens of Kaukauna.

Complete the second session of the mandatory paramedic refresher course set by the State of Wisconsin.

Review and update the paramedic operational plan and protocol to ensure the fire department ambulance service is in compliance with the State of Wisconsin mandates in delivering the most up-to-date care options available.

CITY OF KAUKAUNA

2019 BUDGET

*DIVISION: PUBLIC SAFETY
DEPARTMENT: AMBULANCE*

2017 - 2018 Accomplishments

The fire department continued to provide the highest level of pre-hospital care available to its residents and those employed in and around the surrounding area. This not only involves care of the sick and injured, but also vehicle extrication and various forms of rescue work.

All record keeping, reporting, and maintenance of the required documents we completed as required by fire department policy, the paramedic operational plan, and State of Wisconsin Department of Health and Family Services.

Public education was offered for the entire community. This included injury prevention and general topics related to health and safety. We are grateful for the opportunity to provide public education and appreciate the enthusiasm from the population we serve.

Updated preparedness for active threat incidents. This included assembling equipment specific medical supplies to be utilized by personnel in high danger zones supported by law enforcement agencies. This equipment will potential increase survivability to those with injuries sustained during an active threat incident.

The ambulance service continued to maintain membership in the Oshkosh Buying Group and Mobile Healthcare Alliance, which are regional groups of EMS providers that pool resources that enable us to utilize group purchasing for our ambulance supplies. This has resulted in a significant savings over the past several years.

Fire department paramedics completed the biennial paramedic refresher training. This refresher training is mandated by the State of Wisconsin and is comprised of 52 hours of certified training on all medical topics including CPR, Advanced Cardiac Life Support and Pediatric Advanced Life Support

The Assistant Chief/EMS Director continues to serve as a liaison between the fire department ambulance service and the numerous surrounding first responder agencies, coordinating patient care prior to fire department arrival at emergency incident scenes.

The fire department purchased two Physio Control LifePak 15 cardiac monitors. The monitors will allow fire department paramedic to monitor and treat a variety of life threatening medical and traumatic emergencies. These monitors have the capability of defibrillation, cardiac pacing, cardioversion along with blood pressure, oxygen saturation, carbon monoxide, temperature, and end tidal carbon dioxide monitoring.

Purchased and placed into service a new 2018 Lifeline manufactured ambulance to replace a 2008 Lifeline ambulance that has met its useful service expectancy.

CITY OF KAUKAUNA

2017 BUDGET

*DIVISION: PUBLIC SAFETY
DEPARTMENT: AMBULANCE*

2018 - 2019 Goals and Objectives

Continue to provide the highest level of pre-hospital care to the citizens in the Kaukauna Fire Department's service area.

Continue to provide CPR, first aid, and injury prevention to individuals who work and live in the community.

Comply with all regulations and standards set forth by OSHA, Wisconsin Department of Commerce, Wisconsin Department of Health and Family Services, and national health organizations.

Continue to maintain relations between mutual aid agencies and area hospitals. This will be accomplished by belonging to EMS organizations and participating in area training opportunities.

Maintain memberships in the Oshkosh Buying group and the Mobile Healthcare Alliance which allows the EMS department to purchase medical supplies at a discount.

Continue to work on various committees related to pre-hospital care and communications. Personnel serve on the local Regional Trauma Advisory Committee, Outagamie County EMS Chiefs' Association, and Fox valley Technical College EMS Advisory Committee. These committees ensure the highest level of care and most current treatment modalities are utilized in the field and in educating new emergency medical students.

Begin the first session of the State of Wisconsin mandatory 52-hour Paramedic refresher course. As part of the refresher the staff will also complete CPR, ACLS and PALS certification.

Continue to work with the City of Kaukauna Police Department, local EMS organizations, and Outagamie County law enforcement on training for possible active shooter incidents that may occur in the service area of both entities.

Research replacement of one of the ventilators in place on the fire department ambulances that is utilized during cardiac arrest incidents and for those not breathing.

Continue to maintain and expand upon working mutual aid agreements used in the event of large scale emergency medical incidents.

Increase (Decrease) in 2019 Budget

The Ambulance budget decreased (\$500) or (0.82%)

Service Efforts:

INDICATOR	AS OF 12/31/16	AS OF 12/31/17	AS OF 6/30/18
Patient's treated & transported	850	943	496
Patient's treated and released	150	205	103
Cancelled / No patient found	47	17	16
Dead at scene	21	22	11

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 52305

DIVISION: PUBLIC SAFETY
DEPARTMENT: AMBULANCE

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5107	Overtime Pay	19,794	0	0	0	0
5113	Job Class Premium Pay	4,295	0	0	0	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	5,332	0	0	0	0
5154	Social Security	373	0	0	0	0
5157	Group Health Insurance	5,320	0	0	0	0
5160	Group Life Insurance	22	0	0	0	0
5163	Workers Compensation	491	0	0	0	0
TOTAL PERSONNEL SERVICES		35,626	0	0	0	0
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	0	1,000	0	500	1,000
5208	Travel - City Business	12	575	19	250	575
5211	Education & Memberships	2,349	4,000	70	4,000	4,000
<i>Purchased Services</i>						
5303	Communications	5,534	6,000	2,948	6,500	3,500
5318	Maintenance - Automotive	13,022	6,000	3,824	6,000	4,000
5321	Maintenance - Other Equipment	949	1,000	648	1,000	1,000
5325	Contractual Services	7,331	7,975	4,705	9,500	9,925
5328	Advertising	0	100	0	100	100
5334	Printing Expense	466	700	255	700	700
<i>Supplies</i>						
5401	Office Supplies	324	200	58	200	200
5402	Desktop Printing Expense	0	0	0	0	0
5404	Clothing Expense	18	200	0	200	200
5407	Automotive Supplies	5,089	7,000	3,201	6,800	6,800
5410	General Supplies	1,715	150	0	150	150
5419	Medical & Lab Supplies	28,508	25,500	11,291	25,500	27,750
5422	Data Processing Supplies	0	200	0	200	200
5431	Postage	0	75	0	75	75
TOTAL NON-PERSONNEL SERVICES		65,317	60,675	27,017	61,675	60,175
OUTLAY						
5807	Machinery, Tools & Instruments	0	0	0	0	0
TOTAL OUTLAY		0	0	0	0	0
TOTAL AMBULANCE		100,943	60,675	27,017	61,675	60,175

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: PUBLIC SAFETY
DEPARTMENT: BUILDING INSPECTION

MISSION STATEMENT

The mission of the Building Inspection Department is to protect and foster the health, safety and well being of Kaukauna residents who occupy or use the buildings within the corporate limits of the City. The mission not only entails inspecting the older housing units but also enforcing current codes and construction practices in new construction. The enforcement level of the Building Inspection Department not only affects the quality of construction today but also the safety and well-being of the occupants tomorrow.

Increase (Decrease) in 2019 Budget

The Building Inspection budget increased 37,667 or 30.67%

Service Efforts:

INDICATOR	AS OF 12/31/16	AS OF 12/31/17	AS OF 06/30/18
New Residential Units	124	83	40
Other Residential Permits Issued	163	211	96
Commercial Permits Issued	45	39	16
Est. Residential Const. Value	\$16,989,641	\$12,435,500	\$7,097,500
Est. Commercial Const. Value	\$13,599,789	\$5,790,748	\$2,629,657
Est. Other Const. Value	\$5,570,337	\$8,293,089	\$7,515,385
Permit Revenue	\$321,847	\$265,544	\$201,440

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 52405

DIVISION: PUBLIC SAFETY
DEPARTMENT: BUILDING INSPECTION

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	400	500	311	500	450
5208	Travel - City Business	0	100	0	0	0
5211	Education & Memberships	200	500	40	250	250
<i>Purchased Services</i>						
5303	Communications	1,111	1,000	621	1,000	1,000
5318	Maintenance - Automotive	221	200	0	200	300
5325	Contractual Services	148,094	116,883	(2,704)	145,000	145,000
5326	Razing Expense	0	0	(12,805)	12,805	10,000
5328	Advertising	0	0	0	100	100
5334	Printing Expense	0	0	0	0	0
5340	Rent - Equipment	1,449	1,500	644	900	1,000
<i>Supplies</i>						
5401	Office Supplies	0	200	339	400	500
5402	Desktop Printing Expense	409	0	0	0	0
5407	Automotive Supplies	495	450	229	400	400
5499	Miscellaneous	2,855	1,500	1,164	1,500	1,500
TOTAL NON-PERSONNEL SERVICES		155,234	122,833	(12,162)	163,055	160,500
OUTLAY						
5804	Office Equipment	896	0	0	0	0
TOTAL OUTLAY		896	0	0	0	0
TOTAL BUILDING INSPECTION		156,130	122,833	(12,162)	163,055	160,500

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: PUBLIC SAFETY

DEPARTMENT: FIRE

MISSION STATEMENT

The Kaukauna Fire Department is committed to providing a safe and healthy community for both citizens and business by minimizing fire loss through sound fire prevention efforts, competent suppression techniques and efficient emergency medical care.

2017 - 2018 Goals and Objectives

Provide fire, rescue, and preventive services and deliver pre-hospital care to the Community.

Provide public education and training throughout the City.

Participate with City Safety Committee.

Select a Fire Records Management System for all fire department services.

Continued involvement in the completion of the fire department construction project.

Successfully take occupancy of the completed newly constructed fire station.

Meet all requirements of regulatory agencies and licensure requirements.

Continuously train staff for their safety and the effective delivery of services, public protection and professional staff development.

Mitigate hazards throughout the City.

2017 - 2018 Accomplishments

Completed construction of the new fire department building.

Completely moved into newly constructed fire department and celebrated with an open house for the entire Community.

Selected and purchased a Fire Records Management System.

Implemented a new computer aided dispatch (CAD) with 911 Communications Center.

Ordered a new ambulance to replace existing 2008 model.

Trained all Firefighters and Paramedics to meet all requirements and to meet the many demands associated with the preservation of life and property.

Met all the requirements of regulatory agencies and licensure.

Provided public education.

Provided fire, rescue and preventive services and delivered high quality pre-hospital care.

Participated with the City Safety Committee.

Participated with various professional organizations.

Worked towards implementation of the new Ascentis payroll system.

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: PUBLIC SAFETY

DEPARTMENT: FIRE

2018 - 2019 Goals and Objectives

Deliver fire, rescue, medical care, and preventive services throughout the Community.

Provide public education and injury prevention throughout the City.

Fully implement the fire records system.

Fully implement Ascentis payroll system.

Fully implement the CAD Spillman system.

Place new ambulance in Service.

Continuously train all staff for their safety and the effective delivery of services, public protection and professional staff development.

Increase (Decrease) in 2019 Budget

The Fire budget increased \$11,604 or 0.48%

Service Efforts:

INDICATOR	AS OF 12/31/17	AS OF 6/30/17	AS OF 6/30/18
Fire Incidents	25	13	17
Hazardous Materials/Conditions	46	26	20
Service Calls/Good Intent	70	29	39
Alarms/Activation	53	37	45
Rescue/Assist/Extrication	336	163	182
Total # of burning permits	72	63	73

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 52205

DIVISION: PUBLIC SAFETY
DEPARTMENT: FIRE

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	1,302,245	1,420,083	671,485	1,420,083	1,462,568
5107	Overtime Pay	50,037	60,000	33,723	60,000	60,000
5113	Job Class Premium Pay	0	0	0	0	100
5116	Holiday Pay	66,888	69,500	12,869	69,500	70,890
5119	Longevity Pay	4,215	4,575	0	4,575	4,965
5122	FLSA Pay	9,114	8,700	4,798	9,000	9,500
<i>Fringe Benefits</i>						
5151	Retirement Plan	289,327	303,614	150,197	236,506	243,133
5152	Residency	0	0	0	0	70,222
5154	Social Security	19,603	22,661	9,503	22,666	23,316
5157	Group Health Insurance	314,734	353,136	182,985	366,007	368,455
5160	Group Life Insurance	1,749	1,759	942	1,884	1,978
5163	Workers Compensation	28,306	58,451	28,658	58,462	56,924
TOTAL PERSONNEL SERVICES		2,086,219	2,302,479	1,095,160	2,248,683	2,372,051

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 52205

DIVISION: PUBLIC SAFETY
DEPARTMENT: FIRE

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	0	1,200	0	600	1,200
5208	Travel - City Business	207	700	138	300	700
5211	Education & Memberships	2,291	4,475	1,781	4,475	4,475
<i>Purchased Services</i>						
5303	Communications	270	800	1,065	1,500	4,000
5312	Maintenance - Building	7,178	4,000	2,822	6,000	4,000
5315	Maintenance - Office Equipment	605	600	0	600	600
5318	Maintenance - Automotive	3,708	8,500	2,223	8,500	5,000
5321	Maintenance - Other Equipment	4,320	6,000	1,894	5,000	6,000
5325	Contractual Services	9,724	10,000	648	9,700	9,700
5328	Advertising	0	200	0	100	200
5334	Printing Expense	303	300	0	0	300
5340	Rent - Equipment	1,314	1,700	728	1,500	1,700
<i>Supplies</i>						
5401	Office Supplies	182	650	0	650	650
5402	Desktop Printing Expense	93	150	0	150	150
5404	Clothing Expense	14,537	12,500	3,028	12,500	12,500
5407	Automotive Supplies	3,870	6,000	1,898	5,000	5,000
5410	General Supplies	1,113	1,600	696	1,600	1,600
5413	Chemical & Ordnance	0	500	0	500	500
5416	Custodial Supplies	964	1,900	1,070	1,100	1,900
5431	Postage	30	75	26	50	75
5499	Miscellaneous	3,704	5,000	319	2,500	5,000
TOTAL NON-PERSONNEL SERVICES		54,413	66,850	18,336	62,325	65,250

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
OUTLAY						
5807	Machinery, Tools & Instruments	16,701	65,550	65,763	66,563	11,200
TOTAL OUTLAY		16,701	65,550	65,763	66,563	11,200
TOTAL FIRE		2,157,333	2,434,879	1,179,259	2,377,571	2,448,501

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: PUBLIC SAFETY

DEPARTMENT: FIRE

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2017 ACTUAL	2018 BUDGET	2018	2019
	2018	2019			ESTIMATED ACTUAL	PROPOSED BUDGET
Chief	1.00	1.00		96,243	96,243	99,130
Assistant Chief	1.00	1.00		84,337	84,337	86,867
Assistant Chief - Shift	1.00	1.00		80,705	80,705	83,126
Assistant Chief - Shift	1.00	1.00		80,705	80,705	83,126
Assistant Chief - Shift	1.00	1.00		80,705	80,705	83,126
Lieutenant / Paramedic	1.00	1.00		71,093	71,093	73,051
Lieutenant / Paramedic	1.00	1.00		67,812	67,812	69,680
Lieutenant / Paramedic	1.00	1.00		67,812	67,812	69,680
Driver Operator / Paramedic	1.00	1.00		66,626	66,626	68,461
Driver Operator / Paramedic	1.00	1.00		66,626	66,626	68,461
Driver Operator / Paramedic	1.00	1.00		66,626	66,626	68,461
Driver Operator / Paramedic	1.00	1.00		65,518	65,518	68,461
Driver Operator / Paramedic	1.00	1.00		65,518	65,518	67,323
Driver Operator / Paramedic	1.00	1.00		64,665	64,665	67,323
Firefighter / Paramedic	1.00	1.00		63,743	63,743	66,447
Firefighter / Paramedic	1.00	1.00		63,743	63,743	65,499
Firefighter / Paramedic	1.00	1.00		63,743	63,743	65,499
Firefighter / Paramedic	1.00	1.00		63,743	63,743	65,499
Firefighter / Paramedic	1.00	1.00		57,925	57,925	59,520
Firefighter / Paramedic	1.00	1.00		57,925	57,925	59,520
POC Firefighter / Team Leader	**	**		1,533	1,533	1,571
POC Firefighter / Team Leader	**	**		1,533	1,533	1,533
POC Firefighter / Team Leader	**	**		1,533	1,533	1,533
POC Firefighter / Driver Operator	**	**		1,330	1,330	1,330
POC Firefighter / Driver Operator	**	**		1,330	1,330	1,330
POC Firefighter / Driver Operator	**	**		1,330	1,330	1,330
POC Firefighter / Driver Operator	**	**		1,330	1,330	1,330
POC Firefighter / Driver Operator	**	**		1,330	1,330	1,330
POC Firefighter / Driver Operator	**	**		1,330	1,330	1,330
POC Firefighter	**	**		1,299	1,299	1,299
POC Firefighter	**	**		1,299	1,299	1,299
POC Firefighter	**	**		1,299	1,299	1,299
POC Firefighter	**	**		1,299	1,299	1,299
POC Firefighter	**	**		1,299	1,299	1,299
POC Firefighter	**	**		1,299	1,299	1,299
POC Firefighter	**	**		1,299	1,299	1,299
POC Firefighter	**	**		1,299	1,299	1,299
POC Firefighter	**	**		1,299	1,299	1,299
TOTAL	20.00	20.00	1,302,245	1,420,083	1,420,083	1,462,568



CITY OF KAUKAUNA

2019 BUDGET

*DIVISION: PUBLIC SAFETY
DEPARTMENT: FIRE SAFETY*

MISSION STATEMENT

Recognizing that education and code enforcement are vital components in the prevention of fires and the reduction of fire losses. The Kaukauna Fire Department will sustain a comprehensive public awareness program within the community through regular fire prevention inspections and public education programming.

2017 - 2018 Goals and Objectives

All Kaukauna Fire Department staff will continue to conduct company based fire inspections throughout the community. We will continue to work on the Fire Records Management System and continue to complete fire inspections using the Records Management System Data Base. Fire Department staff continues to evaluate new Fire Records Management programs by having demonstrations of fire records products. Once the demonstrations are complete, we will evaluate the products and choose a product based on functionality, our needs, compatibility with CAD and EMS billing and price. The project is very time consuming with limited staff to work on the project, but when the project is complete and in place, it will benefit all aspects of reporting requirements by federal, state and local agencies.

All records will continue to be kept current to the Department of Commerce Regulations. We continue to send all NFIRS reports to the Federal data base. All Fire Department members will have continuing education so that they are keep up to date with the most current code interpretations

The Juvenile Fire Starters program will continue in 2018.

The Fire Arson Program will remain in place for 2018, and all investigators will keep current with continuing education in both Arson investigation classes as well as Fire investigation classes to keep current with all updates and standards.

The general public will receive education in code compliance and fire prevention.

The Kaukauna fire department will continually update our curriculum and objectives as well as our public safety program materials to meet all current standards.

The Inspection/Prevention and Investigation bureau continues to work on enhancing our Records Management System to encompass the inspection module as well as investigations, training and equipment modules

2017 - 2018 Accomplishments

The 2017 National Fire Prevention week was October 8th – 14th 2017. The theme was “Every Second Counts, Plan two ways out” was presented to all Kaukauna public and Parochial schools, Pre K – 5th Grades. This year’s theme focused on making sure that each residence two ways out of their residence and working smoke and C/O detectors. We also focused on when and how to change the batteries, how to maintain each smoke detector and where they should be placed throughout their place of residence. We discussed having parents test the smoke detectors when their children are sleeping to make sure that they are woken up by the sound of the detector. It was stressed that the smoke detector is your homes early warning device so that if you should have a fire, the detector will warn you in time for you to get out of the house and dial 911. Our Fire Prevention Classes and message was also extended to home schooled children, elderly and assisted living groups and homes, civic groups, industry, manufacturing, business, high school students, churches as well as many other organizations and groups throughout the City of Kaukauna as well as throughout the entire year. These programs are presented throughout the community and in many different venues such as schools, churches, fire department, businesses, community picnics and as well as numerous other outside venues. The classes given were not only limited to the fire prevention message but tailored to the needs of the group and the venue they live and work in. This year we handed out Fidget spinners with the prevention theme on them to each third grader throughout the school district and back packs to each 2nd grad student.

2017 - 2018 Accomplishments (cont.)

Examples of some of the classes that were offered to the public were CPR training, AED training, fire extinguisher training, work place safety, tornado drills, fire drills, injury prevention and home and business fire and evacuation drills. These programs have all been designed to help promote a safer working environment, a safer home environment as well as increasing fire safety and promoting public health and safety in the City of Kaukauna.

The City of Kaukauna fire department continues to investigate and determine origin and cause of all fires within the City of Kaukauna. The Kaukauna fire department continues to play an active role in the Outagamie County arson task force.

Quarterly fire inspections continue to be completed by both the fire inspector as well as the duty shifts. Our fire inspections have moved to all Field based Inspections that are being completed on electronic tablets and stored in the records management system and include; Code compliance, reporting, follow up inspections, complaint inspections, special event inspections and prevention education as required by the state of Wisconsin department of Commerce.

The Kaukauna Fire Department continues to be actively involved in the fox valley fire inspectors group as well as the area 7 fire inspectors group, which are both valuable assets and resources for code enforcement as well as coordinating information with other departments in Outagamie, Brown, Winnebago and Calumet Counties.

The Kaukauna Fire Department continues to administer the smoke/battery detector program that we have charge to them.

The Kaukauna Fire Department continues to donate to the heats on program by donating both smoke and carbon monoxide detectors to local families who are unable to purchase them on their own.

The Kaukauna fire department continues to work with juvenile fire setters within our juvenile fire setters program. All juveniles that participate in the program were directly involved in setting fires within our community. Juveniles are referred to us by Outagamie County health and family services, youth and family service as well as families that bring their children to the fire department for education on playing with fire.

We continue to use and be involved in the maintenance and usage of the 800 MH radio system and the new Spillman CAD computer system which meets monthly to discuss updates, problems and future needs of the system. The City of Kaukauna continues to use field based fire inspections to complete our required fire inspections. Inspectors now inspect using an electronic tablet to complete all fire inspections.

The Kaukauna Fire Dept. was involved with the County as well as other Fire and Police agencies in the process of purchasing a new Spillman CAD as well as a new Records management product that will both work together as well as serve the Kaukauna Fire Departments needs with EMS reporting, Fire reporting, Field based inspections, Equipment tracking and maintenance and training now and well into the future.

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: PUBLIC SAFETY

DEPARTMENT: FIRE SAFETY

2018 - 2019 Goals and Objectives

All Kaukauna Fire Department staff will continue to conduct company based fire inspections throughout the community. We will start working on a newly purchased Fire Records Management System (Image Trend) and receive onsite training from the company as part of the purchase as well as enter data in the new system with the implementation/start date of January 1st 2019. We will continue to complete fire inspections using the current Records Management System Data Base until January 1st 2019. This project has been very time consuming with limited staff to work on the project, but now that we have purchased the new product, we look forward to starting to put the product to use for us so that we can continue to meet all aspects of reporting requirements by federal, state and local agencies.

All records will continue to be kept current to the Department of Commerce Regulations. We continue to send all NFIRS reports to the Federal data base. All Fire Department members will have continuing education so that they are keep up to date with the most current code interpretations

The Juvenile Fire Starters program will continue in 2019.

The Fire Arson Program will remain in place for 2019, and all investigators will keep current with continuing education in both Arson investigation classes as well as Fire investigation classes to keep current with all updates and standards.

The general public will receive education in code compliance and fire prevention.

The Kaukauna fire department will continually update our curriculum and objectives as well as our public safety program materials to meet all current standards.

The Inspection/Prevention and Investigation bureau continues to work in the new Records Management System to encompass the inspection module as well as investigations, training and equipment modules to keep all records up to date and accurate.

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CITY OF KAUKAUNA

2019 BUDGET

DIVISION: PUBLIC SAFETY
DEPARTMENT: FIRE SAFETY

Increase (Decrease) in 2019 Budget

The Fire Safety budget decreased (\$2,500) or (30.43%)

Service Efforts:

INDICATOR	AS OF 12/31/17	AS OF 6/30/17	AS OF 6/30/18
Inspectable occupancies	569	566	568
Inspections conducted	1135	566	569
Violations issued	60	32	25
Public extinguisher & Fire Drill training (in hours)	6	2	3
Public health & Safety Education (in hours)	54	17	21
Public CPR and first aid training (in hours)	9	7	6
Scout training (in hours)	3	3	3.5
Public speaking engagements (in hours)	15	5	12

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 52215

DIVISION: PUBLIC SAFETY
DEPARTMENT: FIRE SAFETY

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	0	650	0	650	650
5208	Travel - City Business	0	200	0	200	200
5211	Education & Memberships	0	500	0	500	500
<i>Purchased Services</i>						
5328	Advertising	0	70	0	70	70
5334	Printing Expense	0	350	0	350	350
5397	Fire Safety Education	2,288	5,500	0	5,500	3,000
<i>Supplies</i>						
5401	Office Supplies	0	325	0	325	325
5402	Desktop Printing Expense	0	0	0	0	0
5410	General Supplies	32	350	0	350	350
5434	Photographic Supplies	0	270	0	270	270
TOTAL NON-PERSONNEL SERVICES		2,319	8,215	0	8,215	5,715
TOTAL FIRE SAFETY		2,319	8,215	0	8,215	5,715



CITY OF KAUKAUNA

2019 BUDGET

DIVISION: PUBLIC SAFETY

DEPARTMENT: POLICE

MISSION STATEMENT

The mission of the Kaukauna Police Department is to enhance the quality of life in the City of Kaukauna by working cooperatively with the public to enforce the law, preserve the peace, reduce the fear of crime, and provide for a safe environment.

The Kaukauna Police Department will strive to provide quality police services and promote a “partnership for a safer community” through police and citizen interaction, with emphasis on education, respect fairness and integrity.

2017 - 2018 Goals and Objectives

Hire records department personnel and maintain an effective work hour schedule to complete workload.

Implement a Body Worn Camera Video recording System for patrol officers.

Finish creating a proper fleet of a police vehicles for proper response to our police calls.

Continue to enhance our public relations through various programs; ie. Neighborhood Watch, Business Liaison, etc.

Appropriately delegate Records Release requests for evidence through the Evidence Unit of department.

Continue training for our Investigations Division, coordinating resources of personnel and equipment.

2017 - 2018 Accomplishments

Successfully trained approximately 450 Kaukauna Area School District teachers and support staff in ALICE (Alert, Lockdown, Inform, Counter, and Evacuate).

Collaborated and provided support to the Kaukauna Area School District in obtaining a \$146,240.00 Wisconsin Department of Justice School Safety Grant, in order to make our schools safer.

Participated in the “lights of Christmas” which provided money, gifts, and household supplies to citizens of Kaukauna during the holidays.

Continued to work with the Heart of the Valley Chamber of Commerce in providing ALICE training to local businesses.

Successfully worked with Outagamie County and other cities in Outagamie County to implement SPILLMAN, a county wide Police reporting system.

Hosted a “Police Department” open house during police week; gave citizens tours of our police department, interacted with officers and saw a live demonstration of ROCKO our K-9 officer.

Worked with the State of Wisconsin Department of Corrections in monitoring and making house visits to over 70 sex offenders that reside in the City of Kaukauna.

Continued working with the Kaukauna Area School District in providing “safe routes to schools” for children.

Worked with Outagamie County mental health officials in providing increased mental health services to citizens of Kaukauna.

Provide Police services to numerous runs, bike rides, festivals and other events that occurred in the City of Kaukauna.

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: PUBLIC SAFETY

DEPARTMENT: POLICE

2017 - 2018 Accomplishments (cont.)

Awarded 3 Kaukauna area school district teachers with a “KPD friends in education” award. This award was given to teachers who work every day with law enforcement to keep kids safe at school.

Continued to train and educate children in the City of Kaukauna in Safe bicycle riding.

Took part and hosted a National Drug Take Back day where over 180 pounds of prescription medication was collected.

Secured donations for programs and equipment.

2018 - 2019 Goals and Objectives

Provide our School Resource Officers with marked squad cars to increase our police presence at Kaukauna Area Schools.

Provide training and software to help officers investigate ICAC (internet crimes against children) complaints.

Continue to provide training to officers in active shooter scenarios, firearms and high risk traffic stops.

Restart our “juvenile police officer” program, which is an after school program that gives kids something to do after school and teaches juveniles what police officers do.

Start a “Neighborhood Watch” program where applicable in the City.

Continue to develop ways to connect positively with our Public Partners, both business and community members.

Project a positive environment to promote recruitment.

Properly staff police vehicles while in the budgeting process.

Increase (Decrease) in 2019 Budget

The Police budget increased \$164,791 or 5.47%

CITY OF KAUKAUNA

2019 BUDGET
DIVISION: PUBLIC SAFETY
DEPARTMENT: POLICE

Service Efforts:

INDICATOR	AS OF 12/31/16	AS OF 12/31/17	AS OF 06/30/18
Calls for service	10,397	10,626	5,461
Arrests	1,932	1,916	853
Municipal citations	394	424	190
Traffic citations	1,041	1,417	660
Warning citations	1,816	2,273	1,348
Juvenile incidents	404	372	187
Accidents	413	329	159
Miles patrolled	198,070	215,108	111,961

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 52105

DIVISION: PUBLIC SAFETY
DEPARTMENT: POLICE

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	1,728,899	1,821,876	793,441	1,821,876	1,870,110
5107	Overtime Pay	65,787	60,000	15,504	65,000	52,000
5110	Shift Premium Pay	986	0	2	2	443
5113	Job Class Premium Pay	585	200	533	533	585
5116	Holiday Pay	96,624	93,218	37,656	93,218	95,548
5119	Longevity Pay	4,355	1,758	0	1,758	1,825
5125	Call Time	1,956	1,952	(63)	1,952	1,009
<i>Fringe Benefits</i>						
5151	Retirement Plan	239,978	223,872	116,237	210,182	209,849
5152	Residency	0	0	0	0	33,125
5154	Social Security	144,785	151,394	70,741	151,802	154,646
5157	Group Health Insurance	408,796	432,872	225,445	432,872	448,766
5160	Group Life Insurance	2,754	2,870	1,403	2,806	2,946
5163	Workers Compensation	23,137	46,357	22,649	46,357	44,985
TOTAL PERSONNEL SERVICES		2,718,642	2,836,369	1,283,546	2,828,358	2,915,837
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	9,162	8,000	4,950	8,000	8,000
5208	Travel - City Business	309	1,200	416	1,000	1,000
5211	Education & Memberships	860	1,000	320	1,000	1,000
<i>Purchased Services</i>						
5303	Communications	3,170	3,058	1,848	2,638	2,638
5312	Maintenance - Building	3,585	3,500	6,582	6,582	3,500
5315	Maintenance - Office Equipment	158	500	0	500	500
5316	Investigations	0	0	0	0	2,100
5318	Maintenance - Automotive	24,303	25,900	7,333	25,000	25,900
5321	Maintenance - Other Equipment	1,211	2,500	85	2,000	2,000
5325	Contractual Services	47,806	26,808	15,986	26,808	34,308
5328	Advertising	0	1,000	0	300	500
5334	Printing Expense	269	200	339	339	200
5340	Rent - Equipment	5,469	5,000	2,380	5,000	5,000
5391	Crime Prevention Program	816	1,000	494	1,000	1,000
5399	K9 Program	24	0	(80)	0	3,015

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 52105

DIVISION: PUBLIC SAFETY
DEPARTMENT: POLICE

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
NON-PERSONNEL SERVICES (CONTINUED)						
	<i>Supplies</i>					
5401	Office Supplies	2,446	3,000	409	3,000	3,000
5402	Desktop Printing Expense	0	1,800	699	1,800	1,800
5404	Clothing Expense	13,016	12,500	12,231	12,500	12,500
5407	Automotive Supplies	38,447	44,000	21,713	44,000	44,000
5410	General Supplies	806	1,000	312	1,000	1,000
5413	Chemical & Ordnance	17,279	12,390	8,881	12,390	15,740
5414	Evidence	3,426	4,125	1,441	4,125	4,120
5416	Custodial Supplies	83	500	6	500	500
5419	Medical & Lab Supplies	2,316	2,000	464	2,000	2,000
5422	Data Processing Supplies	2,046	0	0	0	0
5431	Postage	44	50	0	0	50
5499	Miscellaneous	1,089	1,200	491	1,000	1,000
TOTAL NON-PERSONNEL SERVICES		178,140	162,231	87,302	162,482	176,371
OUTLAY						
5807	Machinery, Tools & Instruments	4,597	10,570	3,357	10,570	12,395
5830	Automotive	65,360	6,000	1,945	6,000	75,358
TOTAL OUTLAY		69,957	16,570	5,302	16,570	87,753
TOTAL POLICE		2,966,740	3,015,170	1,376,150	3,007,410	3,179,961

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: PUBLIC SAFETY

DEPARTMENT: POLICE

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2017 ACTUAL	2018 BUDGET	2018	2019
	2018	2019			ESTIMATED ACTUAL	PROPOSED BUDGET
Chief	1.00	1.00		100,574	100,574	103,592
Assistant Chief	1.00	1.00		86,193	86,193	90,776
Investigator	1.00	1.00		78,929	78,929	81,297
Sergeant	1.00	1.00		70,083	70,083	71,475
Sergeant	1.00	1.00		70,083	70,083	70,120
Sergeant	1.00	1.00		68,946	68,946	70,312
Sergeant	1.00	1.00		68,946	68,946	70,252
Patrolman / Meg Officer	1.00	1.00		67,857	67,857	69,208
Patrolman / Detective	1.00	1.00		67,977	67,977	69,329
Patrolman / K-9	1.00	1.00		67,948	67,948	69,245
Patrolman	1.00	1.00		67,977	67,977	69,329
Patrolman	1.00	1.00		67,917	67,917	69,268
Patrolman	1.00	1.00		67,857	67,857	69,208
Patrolman	1.00	1.00		66,307	66,307	69,208
Patrolman	1.00	1.00		65,241	65,241	66,538
Patrolman	1.00	1.00		62,608	62,608	66,478
Patrolman	1.00	1.00		62,608	62,608	66,478
Patrolman	1.00	1.00		61,409	61,409	63,794
Patrolman	1.00	1.00		61,313	61,313	63,794
Patrolman	1.00	1.00		59,083	59,083	63,794
Patrolman	1.00	1.00		59,083	59,083	60,260
Patrolman	1.00	1.00		58,515	58,515	60,068
Patrolman	1.00	1.00		57,290	57,290	60,068
Police School Resource Officer	1.00	1.00		67,917	67,917	68,798
Police School Resource Officer	1.00	1.00		67,917	67,917	69,268
Police School Resource Officer	1.00	1.00		67,454	67,454	67,733
Admin Services Supervisor	1.00	1.00		54,886	54,886	56,533
Police Records Clerk II	0.73	0.73		25,439	25,439	26,791
Police Records Clerk II	0.63	0.63		21,954	21,954	23,121
Police Records Clerk I	0.50	0.50		17,112	17,112	17,625
Police Records Clerk I	0.50	0.50		16,006	16,006	16,858
Community Service Officer	0.50	0.50		12,027	12,027	12,392
Janitor/DPW Laborer	0.15	0.00		8,064	8,064	0
SUBTOTAL	30.01	29.86		1,923,520	1,923,520	1,973,010
Less: School share of PSLO				101,644	101,644	102,900
TOTAL	30.01	29.86	1,728,899	1,821,876	1,821,876	1,870,110

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: PUBLIC SAFETY
DEPARTMENT: SCHOOL PATROL

MISSION STATEMENT

The City of Kaukauna School Crossing Guard program provides uniformed adult supervision at seven school intersections where the majority of the students cross within the City. The crossing guards assist students, bikers and pedestrians when they are crossing the intersections to and from their classes. This service is provided between the hours of 7:00 and 8:15 A.M., and from 2:45 through 4:00 P.M. on school days.

During three weeks in June, three of our crossing guards are involved in the Safety Town program that is designed to teach safety habits to the children who are entering kindergarten. It has evolved into a comprehensive program covering everything from crossing the street, to playground behavior, littering, avoiding poisons, stranger danger, call 911 and fire prevention. Police Officers and Firemen also participate as guest speakers.

2017 - 2018 Goals and Objectives

Continue Crossing Guard program.

Continue Safety Town program.

Continue biannual meetings with Crossing Guards.

2017 - 2018 Accomplishments

Completed a safe year of crossing children to and from school.

Completed and trained children at Safety Town program.

Held biannual Crossing Guard meetings.

2018 - 2019 Goals and Objectives

Continue Crossing Guard program.

Continue Safety Town program.

Continue biannual meetings with Crossing Guards.

Increase (Decrease) in 2019 Budget

The School Patrol budget increased \$1,785 or 2.71%

Service Efforts:

INDICATOR	AS OF 12/31/16	AS OF 12/31/17	AS OF 06/30/18
# of intersections patrolled	7	7	7
# of Safety Town graduates	73	73	59

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 52110

DIVISION: PUBLIC SAFETY
DEPARTMENT: SCHOOL PATROL

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	51,324	59,378	30,842	59,378	61,161
Fringe Benefits						
5151	Retirement Plan	466	483	276	483	487
5154	Social Security	1,568	1,756	840	1,756	1,808
5157	Group Health Insurance	400	0	0	0	0
5160	Group Life Insurance	70	68	37	74	78
5163	Workers Compensation	1,073	2,345	1,269	2,345	2,281
TOTAL PERSONNEL SERVICES		54,900	64,030	33,264	64,036	65,815
NON-PERSONNEL SERVICES						
Supplies						
5404	Clothing Expense	1,500	1,375	0	1,375	1,375
5499	Miscellaneous	354	400	3	400	400
TOTAL NON-PERSONNEL SERVICES		1,854	1,775	3	1,775	1,775
TOTAL SCHOOL PATROL		56,754	65,805	33,267	65,811	67,590

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: PUBLIC SAFETY
DEPARTMENT: SCHOOL PATROL

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2017 ACTUAL	2018 BUDGET	2018	2019
	2018	2019			ESTIMATED ACTUAL	PROPOSED BUDGET
Crossing Guard	0.26	0.26		7,214	7,214	7,431
Crossing Guard	0.26	0.26		7,214	7,214	7,431
Crossing Guard	0.26	0.26		7,214	7,214	7,431
Crossing Guard	0.26	0.26		7,214	7,214	7,431
Crossing Guard	0.26	0.26		7,214	7,214	7,431
Crossing Guard	0.26	0.26		7,214	7,214	7,431
Crossing Guard	0.26	0.26		7,214	7,214	7,431
Crossing Guard - Sub.	0.08	0.08		2,220	2,220	2,286
Crossing Guard - Sub.	0.08	0.08		2,220	2,220	2,286
Crossing Guard - Sub.	0.08	0.08		2,220	2,220	2,286
Crossing Guard - Sub.	0.08	0.08		2,220	2,220	2,286
TOTAL	2.14	2.14	51,324	59,378	59,378	61,161



CITY OF KAUKAUNA

2019 BUDGET

DIVISION: HEALTH AND SOCIAL SERVICES

DEPARTMENT: ALCOHOL & OTHER DRUG AWARENESS

MISSION STATEMENT

The Alcohol and Other Drug Abuse Prevention Board's mission as defined by City ordinance is as follows.

The Board shall take such steps as it determines necessary to educate the public regarding the problems of alcohol and other drug abuse and to develop public information programs to relation thereto.

The Board shall make recommendations to the Council in cases where Council action is required on matters pertaining to the prevention of alcohol and other drug abuse.

To the extent possible the Board shall coordinate all activities related to the prevention of alcohol and other drug abuse in the City and shall cooperate with other county and state agencies organized for a similar purpose.

Increase (Decrease) in 2019 Budget

The Alcohol & Other Drug Awareness budget increased \$2,300 or 92%

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 54980

DIVISION: HEALTH & SOCIAL SERVICES
DEPARTMENT: ALCOHOL & OTHER DRUG AWARENESS

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5499	Miscellaneous	4,009	2,500	6,754	7,700	4,800
TOTAL NON-PERSONNEL SERVICES		4,009	2,500	6,754	7,700	4,800
TOTAL ALCOHOL & DRUG AWARENESS		4,009	2,500	6,754	7,700	4,800

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: BRIDGE MAINTENANCE

MISSION STATEMENT

The mission of the bridge maintenance department is to provide for the operation of the city's lift bridge. Operation expenditures include maintenance and utilities for the bridge tender building.

Increase (Decrease) in 2019 Budget

The Bridge Maintenance budget decreased (\$100) or (1.28%)

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 53306

DIVISION: TRANSPORTATION
DEPARTMENT: BRIDGE MAINTENANCE

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5309	Water, Sewer & Electric	579	800	407	550	700
5325	Contractual Services	8,680	7,000	3,451	6,000	7,000
TOTAL NON-PERSONNEL SERVICES		9,259	7,800	3,857	6,550	7,700
TOTAL BRIDGE MAINTENANCE		9,259	7,800	3,857	6,550	7,700

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: BUS SUBSIDY

MISSION STATEMENT

This department accounts for the cost of Valley Transit bus service that is provided to the City.

Increase (Decrease) in 2019 Budget

The Bus Subsidy budget remains the same as the 2018 budget.

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 53520

DIVISION: TRANSPORTATION
DEPARTMENT: BUS SUBSIDY

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5325	Contractual Services	51,376	30,000	24,442	30,000	30,000
TOTAL NON-PERSONNEL SERVICES		51,376	30,000	24,442	30,000	30,000
TOTAL BUS SUBSIDIES		51,376	30,000	24,442	30,000	30,000

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: ENGINEERING

MISSION STATEMENT

Develop and carryout the City's capital improvement program including the design, construction, inspection and management of streets, sewers, sidewalks and associated rehabilitation programs and all other City public works projects. Operate and manage the City's Sanitary Sewer Utility and Storm Water Utility. Perform survey work as required, conduct traffic studies, work with developers to review and inspect new construction and redevelopment sites, compile special assessments and maintain official maps and records.

2017 - 2018 Goals and Objectives

Continue to work with the Heart of the Valley Metropolitan Sewerage District (HOVMSD) to reduce the amount of inflow and infiltration that enters the sanitary sewer system. This work will include sewer reconstruction projects, replacement of private sanitary sewer laterals, flow monitoring, and any other tasks deemed necessary for the HOVMSD and its consulting engineer.

Continue to work with the Wisconsin Department of Natural Resources to meet new and expanding storm water management issues.

Continue to work with Wisconsin Department of Transportation on the reconstruction of Delanglade Street from Lawe Street to I-41.

Continue to work with the Wisconsin Department of Transportation on the development of construction design and engineering documents for the reconstruction of S.T.H. 96 (Plank Road and Green Bay Road) from Lawe Street northeast to the City limit line.

Continue to work with Kaukauna Utilities to coordinate sanitary sewer replacement and water main replacement projects.

Continue to develop the City's G.I.S. system.

Continue to work with the architect and consultants on the remodeling of the old Fire Department space.

Continue with the development of Anderson Park located on Peters Road.

As in the past, the Engineering Department will continue to:

Complete construction projects for sewer, water and paving in a timely, cost effective manner which Minimizes disruptions to residents and travelling public.

Work with the Wisconsin Department of Transportation, Wisconsin Department of Natural Resources, Outagamie County Highway Department, and other agencies as needed to effectively carry out the Duties delegated to the Department of Public Works.

Assist other City departments and department heads if requested.

Develop the City's Capital Improvement Plan

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: ENGINEERING

2017 - 2018 Goals and Objectives (cont.)

Successfully complete the following projects:

- Concrete Street Paving Project
- Grand Kakalin Trail and Plaza Project
- Sanitary Sewer Relay / Water Main replacement project with Kaukauna Utilities
- Badger Road Wet Pond
- Sanitary Sewer Relay in Grignon Park
- Sanitary Sewer Relay at Thilmany Mill
- Mini-Storm Sewer Project
- Storm Sewer Outfall Project at various locations

2017 - 2018 Accomplishments

Provided (in whole or in part) design, construction engineering, inspection and contract management services for a wide variety of municipal projects including:

- Concrete Street Paving Project - Completed
- Sanitary Sewer Relay – Quinney / Metoxen Area Phase 2 - Completed
- Storm Sewer Outfall Restoration Project at Peters Road – In Progress
- Commerce Crossing Storm Sewer Re-Alignment- Completed
- Konkapot Creek Streambank Restoration with Outagamie County Land Conservation- Completed
- Dredging of Moon Ridge Pond- Completed
- Design and Construction of a Bank Stabilization project at Kelso Park Pond – In Progress
- Grand Kakalin Trail and Plaza Construction – In Progress
- Various Concrete Street Patch Projects- Completed
- Alley Reconstruction between 9th and 10th Streets- Completed
- Design and construction oversight of a Sweeper Dump Area – In Progress

Continued to work with architect and other consultants towards the remodeling of the former Fire Department space into the new offices for the Recreation Department and Public Works Department.

Continued to work with the architect and other consultants towards upgrades and remodeling of the Public Works Department garage area and a yard waste drop-off site on Bicentennial Court.

Provided the City's liability insurance carrier with technical assistance and background information for claims filed against the City in regards to trips and falls, flooding, street defects, sewer backups and other damage claims.

Continued to work with the Wisconsin Department of Transportation on the reconstruction of Delanglade Street from Lawe Street to I-41.

Continued to work with the Wisconsin Department of Transportation on the development of construction design and engineering documents for the reconstruction of S.T.H. 96 (Plank Road and Green Bay Road) from Lawe Street northeast to the City limits.

Applied for and received WisDOT Local Bridge Funding for design and re-construction of the Island Street Bridge.

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: ENGINEERING

2017 - 2018 Accomplishments (cont.)

Continued to work with the Heart of the Valley Metropolitan Sewerage District (HOVMSD) within the Capacity, Management, Operations, and Maintenance (CMOM) program to reduce the amount of inflow and infiltration that enters the sanitary sewer system. This work will include sewer rehabilitation projects, replacement of private sanitary sewer laterals, flow monitoring, and any other tasks deemed necessary for the HOVMSD and its consulting engineer.

Continued to work with the Wisconsin Department of Natural Resources to meet regulations and improve storm water quality throughout the Municipal Separate Storm Sewer System (MS4).

Assisted the Building Inspection Department with clear water inspections, lateral inspections and enforcement.

2019 Goals and Objectives

Complete construction projects for sewer, water and paving in a timely, cost effective manner which Minimizes disruptions to residents and travelling public.

Work with the Wisconsin Department of Transportation, Wisconsin Department of Natural Resources, Outagamie County Highway Department, and other agencies as needed to effectively carry out the Duties delegated to the Department of Public Works.

Assist other City departments and department heads when requested.

Work with the Heart of the Valley Metropolitan Sewerage District (HOVMSD) within the Capacity, Management, Operations, and Maintenance (CMOM) program to reduce the amount of inflow and infiltration that enters the sanitary sewer system. This work will include sewer rehabilitation projects, replacement of private sanitary sewer laterals, flow monitoring, and any other tasks deemed necessary for the HOVMSD and its consulting engineer.

Work with the Wisconsin Department of Natural Resources to meet regulations and improve storm water quality throughout the Municipal Separate Storm Sewer System (MS4).

Work with the Wisconsin Department of Transportation on the development of construction design and engineering documents for the reconstruction of S.T.H. 96 (Plank Road and Green Bay Road) from Lawe Street northeast to the City limit line.

Work with Kaukauna Utilities to coordinate sanitary sewer main, water main, and lateral replacement projects.

Continue to develop the City's G.I.S. system.

Continue with the planning and development of Anderson Park and Haas Road Park.

Successfully complete the following projects:

- 2019 Concrete Street Paving Project
- Sanitary Sewer and Water Main Relay Project with Kaukauna Utilities
- Sidewalk Rehabilitation Project
- CE Trail Extension with Outagamie County
- Fox River Boardwalk Trail with Village of Little Chute
- Alley Reconstruction Project
- Concrete Street Patching – Various Locations

Increase (Decrease) in 2019 Budget

The Engineering budget increased \$2,203 or 0.50%

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 53105

DIVISION: TRANSPORTATION
DEPARTMENT: ENGINEERING

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	287,841	286,139	146,850	273,270	290,715
5104	Temporary Payroll	9,448	7,000	1,761	6,500	7,000
5107	Overtime Pay	508	0	0	0	0
5119	Longevity Pay	1,535	1,380	70	1,380	1,416
<i>Fringe Benefits</i>						
5151	Retirement Plan	35,892	34,617	16,007	34,617	19,135
5152	Residency	0	0	0	0	11,041
5154	Social Security	22,024	22,097	11,117	21,105	22,450
5157	Group Health Insurance	60,011	64,554	28,298	63,788	64,967
5160	Group Life Insurance	521	531	249	498	523
5163	Workers Compensation	6,260	11,634	6,132	11,105	11,158
TOTAL PERSONNEL SERVICES		424,039	427,952	210,483	412,263	428,405
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	3,615	2,200	390	2,200	2,200
5208	Travel - City Business	1,952	1,750	443	1,850	1,850
5211	Education & Memberships	1,373	600	91	400	600
<i>Purchased Services</i>						
5303	Communications	1,376	1,050	500	1,200	1,200
5315	Maintenance - Office Equipment	1,279	1,300	0	1,300	1,300
5318	Maintenance - Automotive	1,437	400	0	350	400
5321	Maintenance - Other Equipment	245	200	0	150	200
5325	Contractual Services	2,068	3,500	2,389	3,800	3,500
5334	Printing Expense	48	200	35	100	150
5340	Rent - Equipment	1,449	1,450	644	1,600	1,500
<i>Supplies</i>						
5401	Office Supplies	1,814	1,200	115	1,200	1,200
5402	Desktop Printing Expense	0	200	227	340	350
5407	Automotive Supplies	1,103	1,000	382	950	1,000
5410	General Supplies	1,919	1,400	617	1,600	1,500
5499	Miscellaneous	0	0	0	0	0
TOTAL NON-PERSONNEL SERVICES		19,679	16,450	5,832	17,040	16,950
OUTLAY						
5807	Machinery, Tools & Instruments	2,105	750	0	750	2,000
TOTAL OUTLAY		2,105	750	0	750	2,000
TOTAL ENGINEERING		445,823	445,152	216,315	430,053	447,355

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: ENGINEERING

<i>TITLE OF POSITION</i>	<i>NUMBER OF FULL-TIME EQUIVALENTS</i>		<i>2017 ACTUAL</i>	<i>2018 BUDGET</i>	<i>2018</i>	<i>2019</i>
	<i>2018</i>	<i>2019</i>			<i>ESTIMATED ACTUAL</i>	<i>PROPOSED BUDGET</i>
Director of Public Works	1.00	1.00		105,100	105,100	108,253
Senior Project Engineer	1.00	1.00		77,230	73,553	75,759
Project Engineer	1.00	1.00		73,553	64,361	69,307
Planning/Engineering Tech.	0.50	0.60		30,256	36,307	37,396
TOTAL	3.50	3.60	287,841	286,139	279,321	290,715



CITY OF KAUKAUNA

2019 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: EQUIPMENT MAINTENANCE & REPLACEMENT

MISSION STATEMENT

The mission of this department is to provide operating departments with service, maintenance, and repairs to assigned vehicles and equipment. Duties include the changing of oil, lubrications, engine tuning, repairs, equipment painting, mounting plows, etc. This department also administers the annual systematic equipment replacement program.

Increase (Decrease) in 2019 Budget

The Equipment Maintenance & Replacement budget decreased (\$201,611) or (72.26%)

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 53308

DIVISION: TRANSPORTATION
DEPARTMENT: EQUIPMENT MAINTENANCE & REPLACEMENT

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	95,988	127,464	14,852	127,464	0
5107	Overtime Pay	957	2,200	693	1,200	0
5110	Shift Premium Pay	4	50	7	20	0
5113	Job Class Premium Pay	1,199	1,250	2,061	1,200	0
5119	Longevity Pay	0	0	0	0	0
5125	Call Time	265	300	0	100	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	13,046	14,475	1,288	14,475	0
5152	Residency	0	0	0	0	0
5154	Social Security	7,451	10,042	1,516	9,944	0
5157	Group Health Insurance	40,775	40,433	4,098	40,433	0
5160	Group Life Insurance	154	237	14	28	0
5163	Workers Compensation	2,216	5,185	482	5,134	0
TOTAL PERSONNEL SERVICES		162,055	201,636	25,011	199,998	0
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5318	Maintenance - Automotive	66,697	62,000	21,769	60,000	62,000
5325	Contractual Services	444	375	183	400	400
<i>Supplies</i>						
5410	General Supplies	14,702	15,000	6,884	14,000	15,000
5499	Miscellaneous	0	0	0	0	0
TOTAL NON-PERSONNEL SERVICES		81,842	77,375	28,836	74,400	77,400
TOTAL EQUIP. MAINTEN. & REPLACE.		243,897	279,011	53,847	274,398	77,400

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: EQUIPMENT MAINTENANCE & REPLACEMENT

<i>TITLE OF POSITION</i>	<i>NUMBER OF FULL-TIME EQUIVALENTS</i>		<i>2017 ACTUAL</i>	<i>2018 BUDGET</i>	<i>2018</i>	<i>2019</i>
	<i>2018</i>	<i>2019</i>			<i>ESTIMATED ACTUAL</i>	<i>PROPOSED BUDGET</i>
Mechanic	1.00	0.00		55,419	55,419	0
Laborer	1.00	0.00		55,419	55,419	0
Laborer	0.30	0.00		16,626	16,626	0
TOTAL	2.30	0.00	95,988	127,464	127,464	0

Kaukauna ON THE FOX

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: FORESTRY

MISSION STATEMENT

The forestry department is responsible for the planting, trimming and removal of trees, stumps and brush from terraces or from areas where it interferes with city property. It is also responsible for the removal of trees and branches after storms, and to maintain clearance over streets and walks.

Increase (Decrease) in 2019 Budget

The Forestry budget decreased (\$108,548) or (92.03%)

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 53310

DIVISION: TRANSPORTATION
DEPARTMENT: FORESTRY

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	48,958	66,503	17,365	66,503	0
5104	Temporary Payroll	4,470	4,000	119	3,500	0
5107	Overtime Pay	385	800	86	800	0
5110	Shift Premium Pay	0	25	0	5	0
5113	Job Class Premium Pay	215	300	172	250	0
5119	Longevity Pay	0	0	0	0	0
5125	Call Time	263	500	0	500	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	6,039	7,528	1,539	7,528	0
5152	Residency	0	0	36		
5154	Social Security	3,767	5,270	1,289	5,257	0
5157	Group Health Insurance	17,711	21,096	5,625	21,096	0
5160	Group Life Insurance	58	77	20	40	0
5163	Workers Compensation	1,130	2,849	537	2,827	0
TOTAL PERSONNEL SERVICES		82,997	108,948	26,788	108,306	0
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5322	Maintenance - Roads & Walks	0	0	814	883	0
5325	Contractual Services	15,001	2,500	0	2,200	2,500
<i>Supplies</i>						
5407	Automotive Supplies	3,158	3,500	3,248	5,000	3,700
5410	General Supplies	755	800	545	1,500	1,000
5425	Botanical & Agricultural	0	2,200	0	2,200	2,200
TOTAL NON-PERSONNEL SERVICES		18,914	9,000	4,606	11,783	9,400
TOTAL FORESTRY		101,911	117,948	31,394	120,089	9,400

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: FORESTRY

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2017 ACTUAL	2018 BUDGET	2018	2019
	2018	2019			ESTIMATED ACTUAL	PROPOSED BUDGET
Heavy Equipment Operator	0.60	0.00		33,251	33,251	0
Small Truck Driver	0.35	0.00		19,397	19,397	0
Laborer	0.25	0.00		13,855	13,855	0
TOTAL	1.20	0.00	48,958	66,503	66,503	0



CITY OF KAUKAUNA

2019 BUDGET

*DIVISION: TRANSPORTATION
DEPARTMENT: SNOW & ICE CONTROL*

MISSION STATEMENT

The mission of snow and ice control department is to keep streets and city owned sidewalks open to traffic in all winter conditions and to provide skid-free pavement surfaces at intersections, stop and yield signs. Responsibilities include ordering, mixing and stockpiling of chips and salt, application of these materials, plowing, removal, and hauling of snow. Also included is the removal of snow and ice from private walks when not performed by owners. Private work is billed to the property owner.

Increase (Decrease) in 2019 Budget

The Snow & Ice Control budget decreased (\$241,791) or (73.29%)

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 53304

DIVISION: TRANSPORTATION
DEPARTMENT: SNOW & ICE CONTROL

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	82,553	116,380	8,429	116,380	0
5104	Temporary Payroll	287	700	(138)	600	0
5107	Overtime Pay	38,917	50,000	24,344	50,000	0
5110	Shift Premium Pay	224	300	29	300	0
5113	Job Class Premium Pay	463	475	7,297	450	0
5119	Longevity Pay	0	0	0	0	0
5125	Call Time	6,184	7,500	(352)	8,000	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	14,773	12,013	2,783	12,013	0
5152	Residency	0	0	2,408		
5154	Social Security	9,817	13,371	3,171	13,406	0
5157	Group Health Insurance	39,247	36,917	18,436	36,917	0
5160	Group Life Insurance	209	433	146	293	0
5163	Workers Compensation	2,483	6,927	2,298	6,941	0
TOTAL PERSONNEL SERVICES		195,158	245,016	68,849	245,300	0
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5318	Maintenance - Automotive	716	2,300	0	1,000	1,500
5322	Maintenance - Roads & Walks	44,467	43,000	19,020	42,000	46,500
5328	Advertising	612	600	400	600	625
<i>Supplies</i>						
5407	Automotive Supplies	14,646	24,000	15,586	24,000	24,500
5410	General Supplies	36,602	15,000	10,396	14,500	15,000
TOTAL NON-PERSONNEL SERVICES		97,044	84,900	45,402	82,100	88,125
TOTAL SNOW & ICE CONTROL		292,201	329,916	114,251	327,400	88,125

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: TRANSPORTATION
DEPARTMENT: SNOW & ICE CONTROL

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2017 ACTUAL	2018 BUDGET	2018	2019
	2018	2019			ESTIMATED ACTUAL	PROPOSED BUDGET
Small Truck Driver	1.00	0.00		55,419	55,419	0
Laborer	0.60	0.00		33,251	33,251	0
Laborer	0.50	0.00		27,710	27,710	0
TOTAL	2.10	0.00	82,553	116,380	116,380	0

Kaukauna ON THE FOX

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: STREET DEPARTMENT ADMINISTRATION

MISSION STATEMENT

The mission of Street Department Administration is to provide effective and efficient management of the street, sanitation, and park departments. Street department administration is in charge of and responsible for maintenance and repair of streets, alleys, curbs and gutters, sidewalks, street signs, traffic control devices, storm sewers, sanitary sewers, city buildings and structures, parks, athletic fields and all machinery, equipment and property used in any activity under departmental control.

The administration also has charge of such public services as garbage and refuse collection and disposal, snow and ice control, street cleaning and flushing, recycling and such other activities as may be assigned from time to time by the council.

The administration also determines the priorities, objectives, policies, procedures and overall resource needs. Also responsible for the development and implementation of public policies regarding the street, sanitation, and park departments.

2017 - 2018 Goals and Objectives

Continue to provide effective and efficient direction and control of the Street and Park Departments.

Maintain the cities designation of Tree City USA by the National Arbor Day Foundation.

Provide continuing education opportunities for all Street and Park Department personnel.

Continue emphasizing safety and provide the equipment and tools necessary to achieve a safe working environment.

Continue working with safety coordinator to provide safe work environments while maintaining optimum efficiency.

Continue with systematic equipment replacement. Equipment scheduled to be replaced in 2018 is (39) 2008 Leaf Loader, Replace (#227) 2005 C.C.C. Garbage Truck w/ 25 yd Leach Packer, add a Mini End Loader.

Continued sign installation and inventory.

Continue to upgrade city drinking fountains to comply with Department of Natural Resources Bureau of Water Supply.

Working with State to keep the gypsy moth problem to a minimum.

Continue education through the DNR regarding the Emerald Ash Borer.

Work to create an honest, trusting work environment between our workforce and Management to provide less wasted time and more efficient workdays.

Continue professional working relationship with Kaukauna Utilities, Fire Department, Police Department, 1000 Island, Library and others. Providing safety within the city both in our day to day operations and emergency situations.

Continue to clean, inspect and rebuild city sewers.

Continue to build and maintain new equipment and property at Jonen Park, Dog Walking Park, moving forward with the development of Anderson Park, Hydro Park and Haas Road Park while maintaining and upgrading all city parks and new downtown plazas.

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: STREET DEPARTMENT ADMINISTRATION

2017 - 2018 Accomplishments

The Street and Park Department continued to provide effective and efficient maintenance services for the residents of the city, its visitors, various organizations, and the Kaukauna area school district. Routine maintenance (refuse collection, snow removal, street repair, park care, sewer maintenance, weed cutting, street maintenance, vehicle maintenance, etc.) was performed throughout the year.

The city received recognition for the 24th year in a row as a "Tree City USA" by the National Arbor Day Foundation. The award identifies the city as one, which realizes the benefits of tree planting and maintenance of the urban forest.

Personnel from the street and park department continued to participate in various educational opportunities. Safety training sessions were attended in Confined Space Training, Hearing Conservation, Vehicle Safety and Maintenance, Blood Borne Pathogens etc. Educational seminars were attended in 2018 including the Snowplow Rodeo Competition.

Continue to upgrade city drinking fountains to comply with the Department of Natural Resources Bureau of Water Supply.

Work with Calumet County Highway Department to paint center lines in heavy traffic district.

The Fourth of July 5K, Suicide Awareness, Live from Hydro Park, Electric City Experience, Bazaar after Dark, Bike to the beat tour and other various events such as Christmas Parade, and numerous block parties all required assistance again this year. The majority of our help for these events is in the form of traffic control.

Continue to seek training for preventive measures of the Emerald Ash Borer.

Replaced or rebuilt numerous sanitary and storm sewers on city streets.

Maintain, remove and replace when needed many trees throughout the city parks and right of ways.

Crack sealed multiple city streets.

Multiple landscape projects throughout the city.

Construction of ball diamonds and continued maintenance in many areas and city parks.

Continue to adjust and perfect automated collection.

2018 - 2019 Goals and Objectives

Continue to provide effective and efficient direction and control of the Street and Park Departments.

Maintain the cities designation of Tree City USA by the National Arbor Day Foundation.

Provide continuing education opportunities for all Street and Park Department personnel.

Continue emphasizing safety and provide the equipment and tools necessary to achieve a safe working environment.

Continue working with safety coordinator to provide safe work environments while maintaining optimum efficiency.

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: STREET DEPARTMENT ADMINISTRATION

2018 - 2019 Goals and Objectives (Cont)

Continue with systematic equipment replacement. Equipment scheduled to be replaced in 2019 is (107) 2009 Kubota Tractor, Replace (109) 2009 Kubota Mower, Replace (125) 2009 John Deere Mower

Replace (225) 2009 Peterbilt Garbage Truck add Mini End Loader (New Equipment).

Continued sign installation and inventory.

Continue to upgrade city drinking fountains to comply with Department of Natural Resources Bureau of Water Supply.

Working with State to keep the gypsy moth problem to a minimum.

Continue education through the DNR regarding the Emerald Ash Borer.

Continue to clean, inspect and rebuild city sewers.

Continue to build and maintain new equipment and property at Jonen Park, Dog Walking Park, moving forward with the development of Anderson Park, Hydro Park and Haas Road Park while maintaining and upgrading all city parks and new downtown plazas.

Work to create an honest, trusting work environment between our workforce and Management to provide less wasted time and more efficient workdays.

Continue professional working relationship with Kaukauna Utilities, Fire Department, Police Department, 1000 Island, Library and others. Providing safety within the city both in our day to day operations and emergency situations.

Increase (Decrease) in 2019 Budget

The Street Department Administration budget increased \$5,822 or 3.36%

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 53110

DIVISION: TRANSPORTATION
DEPARTMENT: STREET DEPARTMENT ADMINISTRATION

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	113,391	117,416	55,298	117,416	120,939
5119	Longevity Pay	600	625	0	625	660
<i>Fringe Benefits</i>						
5151	Retirement Plan	10,350	10,320	4,366	7,909	7,965
5152	Residency	0	0	462	2,411	2,484
5154	Social Security	8,572	9,030	4,048	9,030	9,302
5157	Group Health Insurance	27,616	29,399	15,299	29,399	29,582
5160	Group Life Insurance	314	283	180	360	378
5163	Workers Compensation	1,605	3,126	1,550	3,126	3,041
TOTAL PERSONNEL SERVICES		162,447	170,199	81,204	170,276	174,351
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	4,687	1,000	159	2,000	2,000
5211	Education & Memberships	0	50	0	300	300
<i>Purchased Service</i>						
5303	Communications	280	300	150	300	300
5325	Contractual Services	411	200	449	650	500
5328	Advertising	0	300	0	300	300
<i>Supplies</i>						
5401	Office Supplies	215	850	262	650	900
5402	Desktop Printing Expense	180	180	370	400	250
5410	General Supplies	30	150	0	150	150
TOTAL NON-PERSONNEL SERVICES		5,804	3,030	1,390	4,750	4,700
TOTAL ST DEPT ADMINISTRATION		168,250	173,229	82,593	175,026	179,051

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: STREET DEPARTMENT ADMINISTRATION

<i>TITLE OF POSITION</i>	<i>NUMBER OF FULL-TIME EQUIVALENTS</i>		<i>2017 ACTUAL</i>	<i>2018 BUDGET</i>	<i>2018</i>	<i>2019</i>
	<i>2018</i>	<i>2019</i>			<i>ESTIMATED ACTUAL</i>	<i>PROPOSED BUDGET</i>
Street Superintendent	1.00	1.00		77,230	77,230	79,547
Typist/Receptionist	1.00	1.00		40,186	40,186	41,392
TOTAL	2.00	2.00	113,391	117,416	117,416	120,939



CITY OF KAUKAUNA

2019 BUDGET

*DIVISION: TRANSPORTATION
DEPARTMENT: STREET LIGHTING*

MISSION STATEMENT

This department accounts for the cost of maintaining and operating the street lights and decorative theme lights within the City.

Increase (Decrease) in 2019 Budget

The Street Lighting budget decreased (\$300) or (0.13%)

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 53420

DIVISION: TRANSPORTATION
DEPARTMENT: STREET LIGHTING

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5309	Water, Sewer & Electric	192,409	235,000	99,612	230,000	235,000
5321	Maintenance - Other Equipment	1,736	1,500	327	1,000	1,200
TOTAL NON-PERSONNEL SERVICES		194,145	236,500	99,939	231,000	236,200
TOTAL STREET LIGHTING		194,145	236,500	99,939	231,000	236,200

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: STREET MAINTENANCE

MISSION STATEMENT

The mission of the street maintenance department is to provide smooth, safe pavements for vehicular and bicycle movement. Street maintenance activities include the tarring of joints, patching of potholes, patching for street oiling, grading gravel streets, and repairing curbs. Reconstruction of small sections of concrete, asphalt, and gravel streets and alleys is also performed.

Increase (Decrease) in 2019 Budget

The Street Maintenance budget increased \$1,544,271 or 325.08%

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 53301

DIVISION: TRANSPORTATION
DEPARTMENT: STREET MAINTENANCE

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	304,295	214,139	368,260	214,139	1,155,176
5104	Temporary Payroll	9,864	8,000	1,942	11,500	59,500
5107	Overtime Pay	17,487	4,000	26,034	4,000	65,900
5110	Shift Premium Pay	137	50	212	250	650
5113	Job Class Premium Pay	12,717	500	20,411	1,000	5,775
5119	Longevity Pay	5,955	6,285	0	6,285	5,250
5125	Call Time	106	250	0	150	8,975
<i>Fringe Benefits</i>						
5151	Retirement Plan	39,883	23,981	63,353	126,707	81,333
5152	Residency	0	0	0	0	40,905
5154	Social Security	26,146	17,346	30,147	17,442	95,855
5157	Group Health Insurance	96,474	63,287	160,603	321,205	316,420
5160	Group Life Insurance	601	196	1,165	2,330	2,742
5163	Workers Compensation	8,687	9,212	23,594	9,374	48,536
TOTAL PERSONNEL SERVICES		522,353	347,246	695,721	714,383	1,887,017
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5303	Communications	280	300	150	300	300
5312	Maintenance - Building	30,781	20,000	5,971	18,000	20,000
5318	Maintenance - Automotive	0	0	0	0	0
5322	Maintenance - Roads & Walks	97,070	72,000	27,795	72,000	75,000
5325	Contractual Services	8,768	12,500	4,249	12,000	13,500
5328	Advertising	0	0	0	0	0
<i>Supplies</i>						
5407	Automotive Supplies	13,692	12,500	5,355	11,500	12,500
5410	General Supplies	9,299	10,500	10,517	11,000	11,000
TOTAL NON-PERSONNEL SERVICES		159,889	127,800	54,037	124,800	132,300
OUTLAY						
5807	Machinery, Tools & Instruments	0	0		0	0
TOTAL OUTLAY		0	0	0	0	0
TOTAL STREET MAINTENANCE		682,242	475,046	749,759	839,183	2,019,317

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: TRANSPORTATION
DEPARTMENT: STREET MAINTENANCE

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2017 ACTUAL	2018 BUDGET	2018	2019
	2018	2019			ESTIMATED ACTUAL	PROPOSED BUDGET
Street Foreman	1.00	1.00		70,050	70,050	72,152
Heavy Equipment Operator	1.00	5.50		55,419	55,419	324,997
Tandem Trucks	1.00	1.50		55,419	55,419	87,320
Small Truck Driver	0.00	2.00		0	0	113,044
Park Man	0.00	4.00		0	0	225,420
Laborer	0.60	6.00		33,251	33,251	332,243
TOTAL	3.60	20.00	304,295	214,139	214,139	1,155,176



CITY OF KAUKAUNA

2019 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: STREET SIGNS & MARKERS

MISSION STATEMENT

The mission of the street signs and markers department is to make, install, repair, and replace traffic control and street signs. This department is also responsible for painting traffic lanes, crosswalks, parking stalls, no parking areas, etc. on all city streets and parking areas.

Increase (Decrease) in 2019 Budget

The Street Signs & Markers budget decreased (\$80,523) or (79.43%)

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 53303

DIVISION: TRANSPORTATION
DEPARTMENT: STREET SIGNS & MARKERS

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	38,787	47,107	10,009	47,107	0
5104	Temporary Payroll	4,561	5,700	692	5,500	0
5107	Overtime Pay	306	700	0	650	0
5110	Shift Premium Pay	26	50	3	25	0
5113	Job Class Premium Pay	569	600	80	450	0
5119	Longevity Pay	0	0	0	0	0
5125	Call Time	156	200	0	250	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	3,900	5,359	480	997	0
5152	Residency	0	0	18	0	0
5154	Social Security	3,067	3,805	755	3,789	0
5157	Group Health Insurance	10,767	14,943	1,312	14,943	0
5160	Group Life Insurance	65	62	14	28	0
5163	Workers Compensation	944	2,147	196	2,132	0
TOTAL PERSONNEL SERVICES		63,148	80,673	13,559	75,871	0
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5321	Maintenance - Other Equipment	1,296	800	531	1,250	1,250
5325	Contractual Services	3,329	4,500	0	3,800	4,200
<i>Supplies</i>						
5407	Automotive Supplies	1,151	1,400	1,171	1,350	1,400
5410	General Supplies	14,110	6,000	6,363	5,000	6,000
5413	Chemical & Ordnance	5,132	8,000	1,760	7,500	8,000
TOTAL NON-PERSONNEL SERVICES		25,018	20,700	9,824	18,900	20,850
TOTAL STREET SIGNS & MARKERS		88,167	101,373	23,383	94,771	20,850

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: STREET SIGNS & MARKERS

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2017 ACTUAL	2018 BUDGET	2018	2019
	2018	2019			ESTIMATED ACTUAL	PROPOSED BUDGET
Tandem Trucks	0.50	0.00		27,710	27,710	0
Small Truck Driver	0.15	0.00		8,313	8,313	0
Laborer	0.20	0.00		11,084	11,084	0
TOTAL	0.85	0.00	38,787	47,107	47,107	0

Kaukauna ON THE FOX

CITY OF KAUKAUNA

2019 BUDGET

*DIVISION: TRANSPORTATION
DEPARTMENT: TRAFFIC CONTROL*

MISSION STATEMENT

The traffic control department's mission is to provide for the maintenance and repair of the city's six signalized intersections and one flashing/warning light. This includes labor, parts, contractual services and electrical service.

Increase (Decrease) in 2019 Budget

The Traffic Control budget decreased (\$13,159) or (45.28%)

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 53305

DIVISION: TRANSPORTATION
DEPARTMENT: TRAFFIC CONTROL

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	188	2,771	(28)	2,771	0
5107	Overtime Pay	0	100	292	0	0
5110	Shift Premium Pay	0	0	0		0
5119	Longevity Pay	0	0	0	0	0
5125	Call Time	0	50	0	0	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	14	319	(2)	319	0
5152	Residency	0	0	0		
5154	Social Security	16	223	18	212	0
5157	Group Health Insurance	27	879	0	0	0
5160	Group Life Insurance	1	2	0	0	0
5163	Workers Compensation	(976)	115	0	109	0
TOTAL PERSONNEL SERVICES		(730)	4,459	280	3,411	0
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5309	Water, Sewer & Electric	43,719	7,200	2,452	7,000	7,200
5325	Contractual Services	8,276	5,000	16,634	20,000	8,000
<i>Supplies</i>						
5410	General Supplies	0	700	12,116	500	700
TOTAL NON-PERSONNEL SERVICES		51,995	12,900	31,202	27,500	15,900
OUTLAY						
5807	Machinery, Tools & Instruments	14,742	11,700	(15,126)	11,700	0
TOTAL OUTLAY		14,742	11,700	(15,126)	11,700	0
TOTAL TRAFFIC CONTROL		66,007	29,059	16,355	42,611	15,900

CITY OF KAUKAUNA

2019 BUDGET

*DIVISION: TRANSPORTATION
DEPARTMENT: TRAFFIC CONTROL*

<i>TITLE OF POSITION</i>	<i>NUMBER OF FULL-TIME EQUIVALENTS</i>		<i>2017 ACTUAL</i>	<i>2018 BUDGET</i>	<i>2018</i>	<i>2019</i>
	<i>2018</i>	<i>2019</i>			<i>ESTIMATED ACTUAL</i>	<i>PROPOSED BUDGET</i>
Tandem Trucks	0.05	0.00		2,771	2,771	0
TOTAL	0.05	0.00	188	2,771	2,771	0

Kaukauna ON THE FOX

CITY OF KAUKAUNA

2019 BUDGET

*DIVISION: TRANSPORTATION
DEPARTMENT: WEED CONTROL*

MISSION STATEMENT

The mission of the weed control department is the control of noxious weeds. Responsibilities include the mowing of street right-of-ways, vacant lots, and lawns which property owner have neglected to maintain. Weed/grass control on private property is charged to the property owner.

Increase (Decrease) in 2019 Budget

The Weed Control budget decreased (\$34,451) or (92.24%)

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 53640

DIVISION: TRANSPORTATION
DEPARTMENT: WEED CONTROL

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	18,329	11,084	2,079	11,084	0
5104	Temporary Payroll	12,250	17,600	5,378	17,000	0
5113	Job Class Premium Pay	0	0	210		
5119	Longevity Pay	0	0	0	0	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	2,087	1,237	(27)	1,237	0
5152	Residency	0	0	0		
5154	Social Security	1,514	1,103	219	1,094	0
5157	Group Health Insurance	7,067	3,516	0	0	0
5160	Group Life Insurance	20	28	0	0	0
5163	Workers Compensation	632	1,133	0	1,109	0
TOTAL PERSONNEL SERVICES		41,900	35,701	7,859	31,524	0
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5318	Maintenance - Automotive	1,424	500	1,625	2,250	1,500
5328	Advertising	296	250	59	300	300
<i>Supplies</i>						
5407	Automotive Supplies	697	600	591	1,100	800
5410	General Supplies	251	300	10	250	300
TOTAL NON-PERSONNEL SERVICES		2,669	1,650	2,286	3,900	2,900
TOTAL WEED CONTROL		44,569	37,351	10,144	35,424	2,900

CITY OF KAUKAUNA

2019 BUDGET

*DIVISION: TRANSPORTATION
DEPARTMENT: WEED CONTROL*

<i>TITLE OF POSITION</i>	<i>NUMBER OF FULL-TIME EQUIVALENTS</i>		<i>2017 ACTUAL</i>	<i>2018 BUDGET</i>	<i>2018</i>	<i>2019</i>
	<i>2018</i>	<i>2019</i>			<i>ESTIMATED ACTUAL</i>	<i>PROPOSED BUDGET</i>
Laborer	0.20	0.00		11,084	11,084	0
TOTAL	0.20	0.00	18,329	11,084	11,084	0



CITY OF KAUKAUNA

2019 BUDGET

DIVISION: SANITATION

DEPARTMENT: REFUSE COLLECTION

MISSION STATEMENT

The mission of the Refuse Collection Department is to provide regular weekly collection of garbage and rubbish and to transport this garbage to a disposal site in order to enhance public health, sanitation and community appearance. Also included in budget expenditures are the various special collections in the spring and fall, including tire collection weeks.

Increase (Decrease) in 2019 Budget

The Refuse Collection budget decreased (\$345,738) or (80.60%)

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 53620

DIVISION: SANITATION
DEPARTMENT: REFUSE COLLECTION

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	184,974	216,135	54,377	216,135	0
5104	Temporary Payroll	7,724	8,800	2,288	8,600	0
5107	Overtime Pay	2,625	750	(515)	500	0
5110	Shift Premium Pay	0	0	18		
5113	Job Class Premium Pay	108	350	3,655	250	0
5119	Longevity Pay	0	0	0	0	0
5125	Call Time	105	50	(105)	50	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	17,605	24,190	1,632	24,190	0
5152	Residency	0	0	261		0
5154	Social Security	13,879	16,746	4,269	16,716	0
5157	Group Health Insurance	64,324	68,561	9,749	68,561	0
5160	Group Life Insurance	658	728	98	195	0
5163	Workers Compensation	4,043	8,928	1,017	8,907	0
TOTAL PERSONNEL SERVICES		296,045	345,238	76,744	344,104	0
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5318	Maintenance - Automotive	68,701	50,000	21,911	49,000	50,000
5325	Contractual Services	23,092	400	0	200	400
5328	Advertising	0	1,000	0	0	0
<i>Supplies</i>						
5404	Clothing Expense	536	300	96	250	300
5407	Automotive Supplies	27,874	30,000	17,867	28,000	30,500
5410	General Supplies	1,473	2,000	112	1,500	2,000
TOTAL NON-PERSONNEL SERVICES		121,676	83,700	39,986	78,950	83,200
TOTAL REFUSE COLLECTION		417,721	428,938	116,730	423,054	83,200

CITY OF KAUKAUNA**2019 BUDGET***DIVISION: SANITATION**DEPARTMENT: REFUSE COLLECTION*

<i>TITLE OF POSITION</i>	<i>NUMBER OF FULL-TIME EQUIVALENTS</i>		<i>2017 ACTUAL</i>	<i>2018 BUDGET</i>	<i>2018</i>	<i>2019</i>
	<i>2018</i>	<i>2019</i>			<i>ESTIMATED ACTUAL</i>	<i>PROPOSED BUDGET</i>
Heavy Equipment Operator	1.00	0.00		55,419	55,419	0
Heavy Equipment Operator	1.00	0.00		55,419	55,419	0
Laborer	1.00	0.00		55,419	55,419	0
Small Truck Driver	0.50	0.00		27,710	27,710	0
Laborer	0.40	0.00		22,168	22,168	0
TOTAL	3.90	0.00	184,974	216,135	216,135	0

Kaukauna ON THE FOX

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: SANITATION

DEPARTMENT: REFUSE DISPOSAL

MISSION STATEMENT

The mission of the refuse disposal department is to account for the tipping fees for disposal of refuse and debris and for the fees associated with the city's recycling program. Also included are the costs associated with the processing of waste concrete, yard debris, leaves and brush located at the city leased site at the Red Hills Landfill.

Increase (Decrease) in 2019 Budget

The Refuse Disposal budget increased \$63,052 or 50.44%

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 53630

DIVISION: SANITATION
DEPARTMENT: REFUSE DISPOSAL

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5325	Contractual Services	112,939	110,000	102,059	110,000	173,052
5395	Recycling Costs	35,745	15,000	374	15,000	15,000
TOTAL NON-PERSONNEL SERVICES		148,684	125,000	102,432	125,000	188,052
TOTAL REFUSE DISPOSAL		148,684	125,000	102,432	125,000	188,052

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: LEISURE

DEPARTMENT: ADULT SPORTS

MISSION STATEMENT

To provide adult citizens organized sports leagues to including men's softball and adult coed kickball.

2017 - 2018 Goals and Objectives

Add 1-2 new adult programs.

2017 - 2018 Accomplishments

Added Cake Decorating and Pickleball.

2018 - 2019 Goals and Objectives

Add 1-2 new adult programs

Increase (Decrease) in 2019 Budget

The Adult Sports budget increased \$2,851 or 3.03%

Service Efforts:

INDICATOR	2016	2017	2018
Number of teams	28	45	36*
Number of annual participants	274		
Adult Open Gym	17	13	*
Fitness/Health Classes	34	22	17*

*Registration for fall/winter programs is not complete at this time.

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: LEISURE

DEPARTMENT: ADULT SPORTS

FUND: 101
DEPT: 55320

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	46,958	36,842	19,912	37,210	38,327
5104	Temporary Payroll	12,531	20,958	7,919	20,958	21,591
5107	Overtime Pay	0	0	640	640	0
5119	Longevity Pay	300	127	0	127	140
<i>Fringe Benefits</i>						
5151	Retirement Plan	4,810	3,933	3,294	2,544	2,520
5152	Residency	0	0	0	0	1,529
5154	Social Security	3,654	3,132	1,596	3,209	3,256
5157	Group Health Insurance	18,742	14,091	11,550	14,344	14,436
5160	Group Life Insurance	78	62	46	92	96
5163	Workers Compensation	784	1,806	1,097	1,816	1,767
TOTAL PERSONNEL SERVICES		87,857	80,951	46,054	80,940	83,662
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5303	Communications	193	160	150	160	300
5325	Contractual Services	4,903	2,600	89	2,600	2,600
5328	Advertising	2,544	2,650	0	2,650	2,650
<i>Supplies</i>						
5401	Office Supplies	3	500	0	500	500
5407	Automotive Supplies	46	400	37	400	400
5422	Data Processing Supplies	0	1,200	0	1,200	1,200
5428	Recreation	4,029	4,500	6,019	4,500	4,500
5431	Postage	1,200	1,200	615	1,200	1,200
TOTAL NON-PERSONNEL SERVICES		12,918	13,210	6,910	13,210	13,350
TOTAL ADULT SPORTS		100,775	94,161	52,964	94,150	97,012

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: LEISURE

DEPARTMENT: ADULT SPORTS

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2017 ACTUAL	2018 BUDGET	2018	2019
	2018	2019			ESTIMATED ACTUAL	PROPOSED BUDGET
Recreation Director	0.33	0.33		24,272	24,515	25,251
Office Assistant	0.33	0.33		12,570	12,695	13,076
TOTAL	0.67	0.67	46,958	36,842	37,210	38,327

Kaukauna ON THE FOX

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: LEISURE

DEPARTMENT: ATHLETIC FIELDS

MISSION STATEMENT

The mission of the athletic field department is to provide and maintain recreation facilities available for use by the public and the Kaukauna Area School District. The city maintains fields and buildings at the Doty Bayorgeon recreational facility, Horseshoe Park, Riverside Park, Grignon Home, Central Park, and Jonen Park.

Increase (Decrease) in 2019 Budget

The Athletic Fields budget decreased (\$109,697) or (66.38%)

Performance Measures

INDICATOR	2015	2016	2017
# of fields to prepare	16	17	17
# of times fields prepared	612	625	630

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: LEISURE

DEPARTMENT: ATHLETIC FIELDS

FUND: 101
DEPT: 55415

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	45,197	69,274	11,614	69,274	0
5104	Temporary Payroll	813	1,500	132	1,200	0
5107	Overtime Pay	19	250	79	150	0
5113	Job Class Premium Pay	40	100	0	20	0
5119	Longevity Pay	0	0	0	0	0
5125	Call Time	0	0	0	0	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	4,378	7,752	(12)	7,752	0
5152	Residency	0	0	0		
5154	Social Security	3,354	5,326	880	5,312	0
5157	Group Health Insurance	16,355	21,975	319	21,975	0
5160	Group Life Insurance	58	61	4	7	0
5163	Workers Compensation	958	2,809	33	2,790	0
TOTAL PERSONNEL SERVICES		71,173	109,047	13,049	108,480	0
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5309	Water, Sewer & Electric	17,949	20,000	11,816	22,000	21,000
5312	Maintenance - Building	779	4,000	71	1,500	3,000
5321	Maintenance - Other Equipment	338	500	135	300	450
5322	Maintenance - Roads & Walks	1,886	3,000	0	1,800	2,500
5325	Contractual Services	3,337	1,500	517	1,500	1,500
<i>Supplies</i>						
5407	Automotive Supplies	1,770	2,000	974	1,800	1,900
5410	General Supplies	6,319	7,200	3,430	7,000	7,200
5425	Botanical & Agricultural	9,389	10,000	4,452	9,000	10,000
TOTAL NON-PERSONNEL SERVICES		41,768	48,200	21,395	44,900	47,550
OUTLAY						
5801	Land & Buildings	0	8,000	0	8,000	8,000
TOTAL OUTLAY		0	8,000	0	8,000	8,000
TOTAL ATHLETIC FIELD		112,941	165,247	34,444	161,380	55,550

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: LEISURE

DEPARTMENT: ATHLETIC FIELDS

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2017 ACTUAL	2018 BUDGET	2018	2019
	2018	2019			ESTIMATED ACTUAL	PROPOSED BUDGET
Parkman	1.00	0.00		55,419	55,419	0
Laborer	0.25	0.00		13,855	13,855	0
TOTAL	1.25	0.00	45,197	69,274	69,274	0

Kaukauna ON THE FOX

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: LEISURE

DEPARTMENT: CARNEGIE BUILDING

MISSION STATEMENT

Carnegie building is responsible for janitorial services in the Carnegie building as long as the Recreation department is utilizing that facility.

Increase (Decrease) in 2019 Budget

The Carnegie Building budget decreased (\$16,088) or (50.22%)

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: LEISURE

DEPARTMENT: CARNEGIE BUILDING

FUND: 101
DEPT: 55115

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	15,400	11,084	3,560	7,000	0
5104	Temporary Payroll	0	100	0	0	0
5107	Overtime Pay	0	0	0	0	0
5110	Shift Premium Pay	0	0	40	0	0
5113	Job Class Premium Pay	0	0	0	0	0
5119	Longevity Pay	0	0	0	0	0
5125	Call Time	0	0	0	0	0
Fringe Benefits						
5151	Retirement Plan	1,350	1,237	163	326	0
5152	Residency	0	0	0		
5154	Social Security	1,158	849	272	536	0
5157	Group Health Insurance	2,591	3,516	265	4,500	0
5160	Group Life Insurance	65	60	11	25	0
5163	Workers Compensation	324	442	73	277	0
TOTAL PERSONNEL SERVICES		20,887	17,288	4,382	12,664	0
NON-PERSONNEL SERVICES						
Purchased Services						
5306	Heating Fuels	2,492	2,700	1,987	2,700	2,700
5309	Water, Sewer & Electric	7,363	7,000	4,391	7,000	8,200
5312	Maintenance - Building	2,158	1,700	17	1,700	1,700
5325	Contractual Services	2,179	3,100	2,181	3,100	3,100
5413	Chemical & Ordnance	0	250	0	250	250
TOTAL NON-PERSONNEL SERVICES		14,192	14,750	8,576	14,750	15,950
TOTAL CARNEGIE BUILDING		35,080	32,038	12,958	27,414	15,950

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: LEISURE

DEPARTMENT: CARNEGIE BUILDING

<i>TITLE OF POSITION</i>	<i>NUMBER OF FULL-TIME EQUIVALENTS</i>		<i>2017 ACTUAL</i>	<i>2018 BUDGET</i>	<i>2018</i>	<i>2019</i>
	<i>2018</i>	<i>2019</i>			<i>ESTIMATED ACTUAL</i>	<i>PROPOSED BUDGET</i>
Janitor	0.20	0.00		11,084	11,084	0
TOTAL	0.20	0.00	15,400	11,084	11,084	0

Kaukauna ON THE FOX

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: LEISURE

DEPARTMENT: CIVIC PROMOTIONS

MISSION STATEMENT

Civic promotion is responsible for promoting the public image at the City. Grignon Home contribution, Christmas decorations, Memorial Day contribution and Fox Cities Marathon are some of the programs supported by this department.

Increase (Decrease) in 2019 Budget

The Civic Promotions budget decreased (\$15,000) or (60%)

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: LEISURE

DEPARTMENT: CIVIC PROMOTIONS

FUND: 101
DEPT: 55190

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
NON-PERSONNEL SERVICES						
	<i>Supplies</i>					
5499	Miscellaneous	12,190	25,000	2,243	7,000	10,000
TOTAL NON-PERSONNEL SERVICES		12,190	25,000	2,243	7,000	10,000
TOTAL CIVIC PROMOTIONS		12,190	25,000	2,243	7,000	10,000
Christmas Decorations & Parade						3,000
Various Civic Promotions						7,000
						10,000

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: LEISURE

DEPARTMENT: COMMUNITY CENTER

MISSION STATEMENT

This category is primarily related to programs offered to senior citizens.

2017 – 2018 Goals and Objectives

Add 1-2 new programs

2017 - 2018 Accomplishments

We added Senior Trips in partnership with Appleton, Little Chute & Kimberly this spring/summer and Pickleball this fall.

2018 - 2019 Goals and Objectives

Add 1-2 new programs

Increase (Decrease) in 2019 Budget

The Community Center budget remains the same as the 2018 budget.

Service Efforts:

INDICATOR	2016	2017	2018*
# of Community Room bookings	-	-	-
# of Konkapot Room bookings	-	-	-
# of Council Chamber bookings	169	350	67*
# of Hydro View Room bookings	103	109	46*
XYZ Group Participants	198	506	263*
Strong Bones	103	156	153*
Stepping On	-	18	-
Stretching & Endurance	32	42	22*

* Registration for fall/winter programs is not complete at this time.

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: LEISURE

DEPARTMENT: COMMUNITY CENTER

FUND: 101
DEPT: 55405

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
	NON-PERSONNEL SERVICES					
	<i>Purchased Services</i>					
5325	Contractual Services	840	1,200	0	1,200	1,200
	<i>Supplies</i>					
5428	Recreation	2,071	1,900	1,385	1,900	1,900
	TOTAL NON-PERSONNEL SERVICES	2,911	3,100	1,385	3,100	3,100
	TOTAL COMMUNITY CENTER	2,911	3,100	1,385	3,100	3,100

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: LEISURE

DEPARTMENT: DANCE CLASSES

MISSION STATEMENT

This category is intended to provide dance lessons, which include tap, tumbling, ballet, hip hop, lyrical jazz, Irish dance, break dancing & tricks, musical theatre and jazz for boys and girls ages 3 through high school ages. We offer a six-week beginner program in the spring, two 5-week summer sessions and a 28-week program that begins in September and concludes with the annual dance recital in mid April.

2017 - 2018 Goals and Objectives

Create a new Competition Program.

2017 - 2018 Accomplishments

Created New Competition Program

2018 - 2019 Goals and Objectives

Transition to new facility.

Add new classes/workshops.

Increase (Decrease) in 2019 Budget

The Dance Classes budget increased \$952 or 1.34%

Service Efforts:

INDICATOR	2016	2017	2018
Dance Lessons	256	272	117*
Beginner Dance Lessons	119	115	93
Summer	151	135	147
Tot Classes	42	82	38*
Workshops	13	44	22*
Competition Dance	-	34	64*

* Registration for fall/winter programs is not complete at this time.

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: LEISURE

DEPARTMENT: DANCE CLASSES

FUND: 101
DEPT: 55310

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5104	Temporary Payroll	27,363	31,483	16,241	31,483	32,401
5107	Overtime Pay	1,096	1,200	234	1,200	1,250
<i>Fringe Benefits</i>						
5151	Retirement Plan	75	80	19	80	82
5154	Social Security	484	548	260	548	565
5163	Workers Compensation	570	1,245	634	1,245	1,210
TOTAL PERSONNEL SERVICES		29,589	34,556	17,388	34,556	35,508
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	85	1,000	0	1,000	1,000
5208	Travel - City Business	134	500	0	500	500
<i>Purchased Services</i>						
5325	Contractual Services	3,235	6,325	3,570	6,325	6,325
5328	Advertising	2,096	2,450	0	2,450	2,450
5334	Printing Expense	796	1,000	869	1,000	1,000
<i>Supplies</i>						
5404	Clothing Expense	13,119	21,000	956	21,000	21,000
5422	Data Processing Supplies	892	1,200	0	1,200	1,200
5428	Recreation	4,899	2,000	3,806	2,000	2,000
5431	Postage	1,200	1,200	0	1,200	1,200
TOTAL NON-PERSONNEL SERVICES		26,456	36,675	9,201	36,675	36,675
TOTAL DANCE CLASSES		56,045	71,231	26,589	71,231	72,183

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: LEISURE

DEPARTMENT: LIBRARY

MISSION STATEMENT

Enhance People's Lives And Open Doors For Curious Minds.

2017 - 2018 Goals and Objectives

Continue developing Library's Five Year Plan.

Host Library Board Planning Retreat.

Continue developing programs of interest and service to community.

Continue to develop Library collections.

Implement revised staff schedule

Develop Capital Improvement Plan for Library

Complete Interactive Learning Garden

Explore technology collaboration with Kaukauna Utilities

Continue collaboration with public and parochial schools and child care centers

2017 - 2018 Accomplishments

Site Host for Blood Drive

Site Host for Polling place for City elections

Site Host for AARP tax preparation for low income and elderly

Site Host for Department of Public Instruction meal program

Site Host for two job fairs

Site Host for Free Legal Clinic

Offered clothing and school supply drives

Offered notary public services

Offered fax services

Offered mini-food pantry

Offered test proctoring services

Increased number of material items held

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: LEISURE

DEPARTMENT: LIBRARY

2018 - 2019 Goals and Objectives

Revise Library Table of Organization to increase staff efficiency

Develop training video

Continue to monitor changing patron trends by offering relevant programming for all ages.

Develop five-year plan

Seek staffing necessary for providing excellent service.

Construct Interactive Learning Garden

Reimburse all loans for such purposes

Clarify building maintenance costs with landlord

Increase membership of Friends Association

Continue outreach to schools and homeschoolers

Arrange for planning retreat with Library Board

Increase (Decrease) in 2019 Budget

The Library budget increased \$23,840 or 2.45%

Service Efforts:

	2016	2017	% +/-	2018 (7 mos.)	Explanation
Patron Access	123,067	112,589	-8.5%	65,310	Door Count
Circulation	170,096	164,551	-3.3%	92,260	
Overdrive	11,842	13,563	14.5%	1,280	eBook checkouts
Teacher Packs	107	101	-5.6%	52	Prepared by KPL at Teachers' request
Loan Rate	27,044	26,510	-2.0%	15,543	KPL Items requested by other libraries
Borrowing Rate	40,605	44,673	10.0%	54,603	KPL Patron requests from other libraries
Program Attendance	14,496	19,596	35.1%	12,178	Total Program Attendees
Juvenile	13,524	18,275	35.1%	11,391	
Adult	972	1,321	35.9%	787	
Library Space Usage	1,171	1,752	49.6%	1,073	Total Conference and Study Room Use
Study Rooms	658	1,057	60.6%	634	
Meeting Rooms	513	695	35.5%	439	
Computers Use	9,969	6,800	-31.8%	4,112	Total Public Access computer use
Wi-Fi Usage	9,768	12,452	27.5%	7,260	Total Wi-Fi log-ins
Virtual Access	56,477	67,870	20.2%	42,139	Website log-ins

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: LEISURE

DEPARTMENT: LIBRARY

FUND: 101
DEPT: 55110

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	396,710	397,544	189,089	397,544	417,665
5151	Retirement Plan	28,931	26,402	12,386	26,402	18,425
5152	Residency	0	0	0	0	8,887
5154	Social Security	23,351	23,068	10,663	21,325	23,497
5157	Group Health Insurance	48,982	51,683	26,842	51,683	73,691
5160	Group Life Insurance	1,018	990	553	1,107	1,162
5163	Workers Compensation	359	636	317	636	626
TOTAL PERSONNEL SERVICES		499,351	500,323	239,849	498,697	543,953
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5208	Travel - City Business	38	250	0	0	250
5211	Education & Memberships	832	500	178	300	500
<i>Purchased Services</i>						
5303	Communications	280	300	150	150	300
5306	Heating Fuels	4,326	5,000	5,468	5,475	7,000
5309	Water, Sewer & Electric	15,718	10,000	4,968	5,000	10,000
5312	Maintenance - Building	113,115	122,201	54,834	56,376	114,546
5313	Lease - Building	133,140	133,140	66,570	66,570	133,140
5325	Contractual Services	63,343	67,150	32,123	35,000	65,000
5328	Advertising	177	150	36	1,550	150
5331	General Insurance	8,400	8,600	0	8,600	8,600
<i>Supplies</i>						
5401	Office Supplies	7,456	6,200	3,827	3,000	6,000
5402	Desktop Printing Expense	3,076	4,600	1,327	2,000	4,000
5422	Data Processing Supplies	6,139	5,000	3,426	1,500	4,000
5431	Postage	1,129	600	859	300	300
5438	Lost & Paid to Others	0	0	61	50	0
5439	Lost & Paid Purchased	0	0	35	50	0
5441	Library Material	41,685	60,000	29,669	27,000	50,300
5442	Service Contracts	47,204	43,688	40,596	5,625	45,003
5444	Library Programs	3,776	3,500	1,231	3,000	2,000
5499	Miscellaneous	2,544	300	1,237	133	300
TOTAL NON-PERSONNEL SERVICES		452,376	471,179	246,598	221,679	451,389
OUTLAY						
5804	Office Equipment	0	0	0	0	0
TOTAL OUTLAY		0	0	0	0	0
TOTAL LIBRARY		951,727	971,502	486,447	720,376	995,342

CITY OF KAUKAUNA

2019 BUDGET DIVISION: LEISURE DEPARTMENT: LIBRARY

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2017 ACTUAL	2018 BUDGET	2018	2019
	2018	2019			ESTIMATED ACTUAL	PROPOSED BUDGET
Library Director	1.00	1.00		92,099	92,099	94,862
Asst Library Director	1.00	1.00		66,715	66,715	77,759
Technology Coordinator	1.00	1.00		49,784	49,784	51,277
Library Associate	1.00	1.00		34,223	34,223	38,719
Library Associate	0.53	0.53		18,138	18,138	18,682
Library Associate	0.53	0.53		18,138	18,138	17,476
Library Associate	0.53	0.53		17,739	17,739	17,092
Library Associate	0.53	0.53		17,349	17,349	17,092
Library Associate	0.53	0.53		17,349	17,349	17,092
Library Associate	0.53	0.53		16,594	16,594	17,092
Library Associate	0.53	0.53		16,594	16,594	17,092
Library Associate	0.53	0.53		16,594	16,594	16,715
Library Associate	0.53	0.53		16,228	16,228	16,715
TOTAL	8.77	8.77	395,312	397,544	397,544	417,665

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: LEISURE

DEPARTMENT: SWIMMING POOL

MISSION STATEMENT

To provide aquatic programs including open swim, swim lessons, water aerobics, lap swimming, and swimming pool rentals to residents of the City of Kaukauna. To provide all necessary support staff for the safety of the above mentioned programs and facility usage.

2017 - 2018 Goals and Objectives

Continue to evaluate potential for and feasibility of splash pad and miniature golf attractions.

Evaluate concession stand offerings.

Replace water heater on male side of bath house.

2017 - 2018 Accomplishments

Pool Evaluation Completed Water Technology & Graef Engineering.

Main Circulation Pump Rebuilt

Water Feature Pump Replaced

Major leaks in Surge Tank Repaired

Purchased new Floatables with donated funds

Added Hawaiian Luau Special Event

2018 - 2019 Goals and Objectives

Replace water heater on male side of bathhouse.

Replace backboard with CJ Aquatics Speed Board

Add Lane Line Storage Reel

Add AED Training System

Create Pool Master Plan

Replace Pool Maintenance Manager

Increase Staff Training/Inservices

Increase (Decrease) in 2019 Budget

The Swimming Pool budget increased \$2,329 or 0.65%

Service Efforts:

INDICATOR	2016	2017	2018
Days of operation	79	81	81
Daily attendance	42,068	40,581	39,990
Avg. daily attendance	532	501	494
Swimming lesson participants	1,674	1,736	1,740
Water aerobic participants	15	15	32
Individual passes issued	734	744	677
Pool rentals	42 hours	53 hours	59 hours
Discover SCUBA/Snorkeling	25	16	12

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: LEISURE

DEPARTMENT: SWIMMING POOL

FUND: 101
DEPT: 55410

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	32,643	42,384	17,399	42,752	38,327
5104	Temporary Payroll	140,228	169,940	35,596	169,940	174,937
5107	Overtime Pay	0	0	0	0	0
5113	Job Class Premium Pay	0	0	8	8	0
5119	Longevity Pay	0	127	0	127	140
<i>Fringe Benefits</i>						
5151	Retirement Plan	3,828	4,305	1,360	2,873	2,520
5152	Residency	0	0	0	0	1,529
5154	Social Security	4,410	5,716	1,877	5,745	5,479
5157	Group Health Insurance	11,320	14,076	5,192	14,344	14,436
5160	Group Life Insurance	54	68	23	47	49
5163	Workers Compensation	3,460	7,909	1,754	7,701	7,487
TOTAL PERSONNEL SERVICES		195,944	244,525	63,209	243,537	244,904
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	1,454	1,000	570	1,000	1,000
5208	Travel - City Business	0	100	0	100	100
<i>Purchased Services</i>						
5303	Communications	43	160	0	160	180
5306	Heating Fuels	10,810	10,000	179	10,000	10,000
5309	Water, Sewer & Electric	20,505	15,000	5,011	15,000	15,000
5312	Maintenance - Building	13,148	20,000	8,374	20,000	20,000
5318	Maintenance - Automotive	1,354	1,500	195	1,500	1,500
5325	Contractual Services	19,161	23,085	10,652	23,085	23,085
5328	Advertising	1,728	2,550	2,564	2,550	2,550
<i>Supplies</i>						
5401	Office Supplies	2,729	2,000	615	2,000	2,000
5404	Clothing Expense	1,529	3,500	800	3,500	3,500
5407	Automotive Supplies	247	800	84	800	800
5410	General Supplies	7,284	3,500	2,573	3,500	3,500
5413	Chemical & Ordnance	2,714	4,125	599	4,125	4,125
5422	Data Processing Supplies	0	1,200	0	1,200	1,200
5425	Botanical & Agricultural	2,657	2,350	524	2,350	2,350
5428	Recreation	971	1,000	1,735	1,000	1,000
5431	Postage	1,802	1,200	1,200	1,200	1,200
5440	Concession Product	18,166	18,000	6,054	18,000	18,000
TOTAL NON-PERSONNEL SERVICES		106,303	111,070	41,729	111,070	111,090
OUTLAY						
5804	Office Equipment	0	2,000	1,309	2,000	3,930
TOTAL OUTLAY		0	2,000	1,309	2,000	3,930
TOTAL SWIMMING POOL		302,247	357,595	106,247	356,607	359,924

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: LEISURE

DEPARTMENT: SWIMMING POOL

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2017 ACTUAL	2018 BUDGET	2018	2019
	2018	2019			ESTIMATED ACTUAL	PROPOSED BUDGET
Recreation Director	0.33	0.33		24,272	24,515	25,251
Office Assistant	0.33	0.33		12,570	12,695	13,076
Laborer	0.10	0.00		5,542	5,542	0
TOTAL	0.77	0.67	32,643	42,384	42,752	38,327

Kaukauna ON THE FOX

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: LEISURE

DEPARTMENT: YOUTH SPORTS

MISSION STATEMENT

To provide the youth of the City of Kaukauna with a broad range of programs to include a variety of sports programs, i.e. softball, soccer, T-ball, Rec-Ball, wrestling, flag football, baseball, and gymnastics. Provide all necessary staff for safe and adequate supervision of various programs and activities being offered. Provide staff for Safety Town and Kidz Academy programs.

2017 - 2018 Goals and Objectives

Add Youth Baseball Program.

2017 - 2018 Accomplishments

Added Confident Kids Workshop, Vision Class, Tree Climbing, Beginning Sport Clays, Kids Fun Runs, Explore Bowhunting, Mother's Day Balloon Flower Bouquet, Cake Decorating and Balloon Twisting Classes.

2018 - 2019 Goals and Objectives

Add 1-2 new classes and baseball program.

Increase (Decrease) in 2019 Budget

The Youth Sports budget decreased (\$6,631) or (3.09%)

Service Efforts:

INDICATOR	2016	2017	2018*
Gymnastics participants	345	335	265*
Summer sports participants	301	395	313
Boys volleyball league	43	43	44
Flag football participants	60	60	50*
Football FUNdamentals participants	64	64	22*
Wrestling participants	135	135	122*
Winter basketball participants	140	140	90*
Kidz Academy participants	96	79	109
Girls Softball participants	89	89	83
Safety Town participants	100	73	59
Disc Golf Instruction	48	42	39
Volleyball Instruction	42	29	7*
Junior Golf League	61	56	53
Pee Wee Golf	37	23	22
Golf Instruction	14	9	17
KidStage	95	88	59*

INDICATOR	2016	2017	2018*
Martial Arts	26	18	19
Archery Instruction	94	101	97
Rifle Instruction	23	29	20
Kayaking Instruction	2	1	-
Lil Mad Kat Art Classes	81	57	8*
Confident Kids Workshop			22
Vision Class			5
Tree Climbing			11*
Beginning Sport Clays			6
Kids Fun Runs			39
Explore Bowhunting			6
Mother's Day Balloon Bouquet			6
Balloon Twisting			*
Cake Decorating			9

* Registration for fall/winter programs is not complete at this time.

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: LEISURE

DEPARTMENT: YOUTH SPORTS

FUND: 101
DEPT: 55305

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	33,279	36,842	18,264	37,210	38,327
5104	Temporary Payroll	35,512	64,907	12,865	57,507	66,310
5107	Overtime Pay	0	0	0	0	0
5119	Longevity Pay	0	127	0	127	140
<i>Fringe Benefits</i>						
5151	Retirement Plan	3,656	3,933	1,220	2,502	2,520
5152	Residency	0	0	0	0	1,529
5154	Social Security	2,819	3,769	1,401	3,690	3,904
5157	Group Health Insurance	10,755	14,076	5,193	14,344	14,436
5160	Group Life Insurance	52	61	23	46	49
5163	Workers Compensation	2,258	3,542	828	3,260	3,912
TOTAL PERSONNEL SERVICES		88,332	127,257	39,793	118,686	131,127
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	799	600	247	600	600
5208	Travel - City Business	109	0	0	0	0
5211	Education & Memberships	160	150	0	150	150
<i>Purchased Services</i>						
5303	Communications	43	160	0	160	0
5318	Maintenance - Automotive	84	350	0	350	350
5325	Contractual Services	15,044	8,650	4,117	8,650	8,650
5328	Advertising	1,560	3,400	406	3,400	3,400
5386	Youth Baseball	0	19,252	0	0	19,252
5389	Girls Softball	2,621	12,000	3,447	12,000	12,000
5390	Youth Wrestling	4,580	7,000	3,027	7,000	7,000
<i>Supplies</i>						
5401	Office Supplies	1,196	1,000	0	1,000	1,000
5404	Clothing Expense	7,440	8,500	4,295	8,500	8,500
5407	Automotive Supplies	46	500	37	500	500
5422	Data Processing Supplies	1,200	1,200	2,093	1,200	1,200
5428	Recreation	7,110	9,450	2,306	9,450	9,450
5431	Postage	1,200	1,200	0	1,200	1,200
TOTAL NON-PERSONNEL SERVICES		43,191	73,412	19,975	54,160	73,252
OUTLAY						
5804	Office Equipment	0	14,040	0	14,040	3,700
TOTAL OUTLAY		0	14,040	0	14,040	3,700
TOTAL YOUTH SPORTS		131,524	214,709	59,768	186,886	208,079

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: LEISURE

DEPARTMENT: YOUTH SPORTS

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2017 ACTUAL	2018 BUDGET	2018	2019
	2018	2019			ESTIMATED ACTUAL	PROPOSED BUDGET
Recreation Director	0.33	0.33		24,272	24,515	25,251
Office Assistant	0.33	0.33		12,570	12,695	13,076
TOTAL	0.67	0.67	33,279	36,842	37,210	38,327

CITY OF KAUKAUNA

2019 BUDGET DIVISION: PARKS DEPARTMENT: PARKS

MISSION STATEMENT

The mission of the park department is to provide an aesthetically pleasing and open space program through planning, construction and effective maintenance. Activities of this department include park cleanup, maintenance of restroom facilities, turf care, (fertilizing, mowing, weed control), repair of benches, tables, grills and playground equipment.

Increase (Decrease) in 2019 Budget

The Parks budget decreased (\$355,018) or (77.07%)

Service Efforts:

INDICATOR	2015	2016	2017
Park shelter reservations	153	152	149

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: PARKS

DEPARTMENT: PARKS

FUND: 101
DEPT: 55200

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	203,063	210,592	62,597	210,592	0
5104	Temporary Payroll	14,074	17,000	4,333	14,500	0
5107	Overtime Pay	12,225	8,000	4,779	10,000	0
5110	Shift Premium Pay	1	50	20	45	0
5113	Job Class Premium Pay	1,660	2,000	815	1,500	0
5119	Longevity Pay	0	0	0	0	0
5125	Call Time	153	350	0	100	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	24,787	24,191	2,271	24,191	0
5152	Residency	0	0	199	0	0
5154	Social Security	16,366	17,152	5,352	17,211	0
5157	Group Health Insurance	65,876	66,803	8,686	66,803	0
5160	Group Life Insurance	543	518	72	145	0
5163	Workers Compensation	4,866	9,401	1,046	9,351	0
TOTAL PERSONNEL SERVICES		343,616	356,057	90,170	354,438	0
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5309	Water, Sewer & Electric	34,178	31,000	16,881	35,000	35,000
5312	Maintenance - Building	1,955	6,000	897	3,000	4,000
5318	Maintenance - Automotive	0	0	0	42	50
5321	Maintenance - Other Equipment	26,046	25,000	8,530	22,000	25,000
5322	Maintenance - Roads & Walks	4,950	3,000	88	2,000	3,000
5325	Contractual Services	13,733	11,000	10,878	14,000	13,000
<i>Supplies</i>						
5407	Automotive Supplies	6,723	5,200	3,200	5,500	5,500
5410	General Supplies	6,760	4,500	1,494	4,000	4,500
5416	Custodial Supplies	0	0	295	295	0
5425	Botanical & Agricultural	9,049	5,500	3,342	5,500	5,500
5437	Plumbing Supplies	1,024	2,000	766	1,400	1,800
5450	Dog Park Supplies	918	1,500	1,674	1,200	1,500
5460	Disk Golf Course Supplies	0	1,500	0	500	1,500
TOTAL NON-PERSONNEL SERVICES		105,337	96,200	48,045	94,437	100,350
OUTLAY						
5807	Machinery, Tools & Instruments	3,325	5,211	5,534	5,534	2,000
5833	Park Equipment	3,512	3,200	0	500	3,300
TOTAL OUTLAY		6,837	8,411	5,534	6,034	5,300
TOTAL PARKS		455,789	460,668	143,749	454,909	105,650

CITY OF KAUKAUNA

2019 BUDGET DIVISION: PARKS DEPARTMENT: PARKS

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2017 ACTUAL	2018 BUDGET	2018	2019
	2018	2019			ESTIMATED ACTUAL	PROPOSED BUDGET
Parkman	1.00	0.00		55,419	55,419	0
Parkman	1.00	0.00		55,419	55,419	0
Parkman	1.00	0.00		55,419	55,419	0
Laborer	0.60	0.00		33,251	33,251	0
Laborer	0.20	0.00		11,084	11,084	0
TOTAL	3.80	0.00	203,063	210,592	210,592	0

Kaukauna ON THE FOX

CITY OF KAUKAUNA

2019 BUDGET

*DIVISION: EMERGENCY GOVERNMENT
DEPARTMENT: CIVIL DEFENSE*

MISSION STATEMENT

To effectively provide warning and recovery services from natural or man-made disasters.

Under State Statute 166., Municipal Government has a responsibility to assist residents in time of emergency or disaster. The City of Kaukauna adopted the Federal & State integrated emergency management concept. Due to a backup system being in place for power outages, natural gas disruptions, communications failures, etc., the City of Kaukauna will be able to respond to any one of several hazards described in a hazard analysis of the City.

2017 - 2018 Goals and Objectives

Maintain emergency management equipment.

Participate in emergency management planning.

Maintain local plan

Establish operations in newly constructed EOC

2017 - 2018 Accomplishments

Maintained emergency management plans and equipment.

Updated local plan.

Participated with Outagamie County Emergency Management Department planning and mitigation strategies.

Coordinated and established new Emergency operations Center in new fire department building.

2018 - 2019 Goals and Objectives

Get the EOC fully operational.

Maintain local plan.

Participate in emergency management planning and mitigation.

Maintain emergency management equipment.

Increase (Decrease) in 2019 Budget

The Civil Defense budget decreased (\$627) or (15.19%)

CITY OF KAUKAUNA

2019 BUDGET

FUND: 101
DEPT: 52900

DIVISION: EMERGENCY GOVERNMENT
DEPARTMENT: CIVIL DEFENSE

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	2,500	2,500	1,192	2,500	2,500
<i>Fringe Benefits</i>						
5151	Retirement Plan	196	528	0	0	0
5163	Workers Compensation	25	99	0	0	0
TOTAL PERSONNEL SERVICES		2,721	3,127	1,192	2,500	2,500
NON-PERSONNEL SERVICES						
<i>Supplies</i>						
5407	Automotive Supplies	38	100	0	100	100
5410	General Supplies	0	900	0	900	900
TOTAL NON-PERSONNEL SERVICES		38	1,000	0	1,000	1,000
TOTAL CIVIL DEFENSE		2,760	4,127	1,192	3,500	3,500

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: EMERGENCY GOVERNMENT

DEPARTMENT: CIVIL DEFENSE

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2017 ACTUAL	2018 BUDGET	2018	2019
	2018	2019			ESTIMATED ACTUAL	PROPOSED BUDGET
Emergency Coordinator	**	**		2,500	2,500	2,500
TOTAL	0.00	0.00	2,500	2,500	2,500	2,500

** FTE calculation not readily determined due to the nature of the position

Kaukauna ON THE FOX

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: OTHER

DEPARTMENT: HEALTH INSURANCE

MISSION STATEMENT

This department accounts for the total health insurance cost of all City employees and reflects the transfer of most of these costs to various departments within the City. The unallocated portion represents the City's share of health insurance premiums for retired employees who have not reached Medicare eligible age.

Increase (Decrease) in 2019 Budget

The Health Insurance budget decreased (\$50,450) or (23.01%)

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: OTHER

DEPARTMENT: HEALTH INSURANCE

FUND: 101
DEPT: 59475

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
	PERSONNEL SERVICES					
	<i>Fringe Benefits</i>					
5157	Group Health Insurance	227,795	219,283	122,151	219,283	168,833
	TOTAL PERSONNEL SERVICES	227,795	219,283	122,151	219,283	168,833
	TOTAL HEALTH INSURANCE	227,795	219,283	122,151	219,283	168,833

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: OTHER

DEPARTMENT: PROPERTY & LIABILITY INSURANCE

MISSION STATEMENT

This department accounts for the total cost of employer insurances and consulting fees. These employer insurances include property, boiler, crime, public officials, automotive, general liability, police professional, errors and omissions, and umbrella insurances.

Increase (Decrease) in 2019 Budget

The Property & Liability Insurance budget decreased (\$134) or (0.11%)

CITY OF KAUKAUNA

2019 BUDGET

DIVISION: OTHER

FUND: 101
DEPT: 59375

DEPARTMENT: PROPERTY & LIABILITY INSURANCE

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5331	General Insurance	122,517	115,785	107,955	115,785	115,651
TOTAL NON-PERSONNEL SERVICES		122,517	115,785	107,955	115,785	115,651
TOTAL LIABILITY & PROPERTY INS.		122,517	115,785	107,955	115,785	115,651
	Consultant					32,696
	General Liability					17,125
	Police Liability					17,456
	Public Officials Bond					31,003
	Auto Liability & Physical Damage					947
	Crime					2,010
	Boiler					2,633
	Fuel Tank (Through Arthur)	Prepaid in 2018				0
	MPIC					37,131
	Total Insurance					141,001
	Less Dividend					(8,000)
	Less Allocation to KU					(8,750)
	Less Allocation to Library					(8,600)
	Total					115,651

Kaukauna ON THE FOX

CITY OF KAUKAUNA

2019 BUDGET

STORM WATER UTILITY SUMMARY

The City of Kaukauna created a Storm Water Utility in July 2009 to facilitate compliance with various State and Federal regulations regarding the quality of storm water runoff and discharges. Since its inception, the storm water utility is starting to mature with growing infrastructure and capital assets. The city is continuously monitoring the financial metrics such as operating expense, depreciation, and debt coverage ratio all while meeting the state and federal regulations.

The Storm water Utility is primarily funded by user fees in the form of an Equivalent Run Runoffs (ERU) Rate. An ERU is the average impervious area of a single family home. Impervious area refers to any surface that does not allow the natural infiltration of water into the soil (examples include roofs, patios, driveways, sidewalks, and pavement.). A Storm water utility fee is assessed for each ERU that a non-residential property possesses. With the plan in this budget, the ERU rate for storm water is budgeted to increase \$6 per year to \$90/ERU/year for the 2019 budget.

Non-residential properties that have more property than an average residential home is charged one ERU for every 2,944 sq. feet of impervious area of that property. The ERU is charged monthly. Each residential property is charge one ERU per year. The monthly charge per home is \$7.00/month, budget to increase \$0.50/month to \$7.50/month.

In future years, all utility related costs should be assimilated into utility accounting, budgeting and reporting. These costs should eventually include all equipment purchases, equipment usage, and the utilities share of overhead costs.

CITY OF KAUKAUNA

2019 BUDGET

STORM WATER UTILITY

PROJECTED CASH BALANCE AS OF DECEMBER 31, 2018

DESCRIPTION		BALANCE
BALANCE AS OF JANUARY 1, 2018		
Cash And Receivable Balance Net of Current Liabilities		965,228
PROJECTED CHANGE IN CASH BALANCE FOR 2018		
Revenues & Other Financing Sources	1,128,000	
Expenses Net of Depreciation	(413,898)	
Debt Service - Principal and Interest	<u>(545,301)</u>	168,801
PROJECTED CASH BALANCE AS OF DECEMBER 31 2018		
Projected Cash Balance Net of Current Liabilities		<u>1,134,029</u>

CITY OF KAUKAUNA

2019 BUDGET

STORM WATER UTILITY (601) BUDGETED REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTH ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
REVENUE					
Storm Water Utility Fees*	1,002,197	1,110,000	397,803	1,128,000	1,200,000
Permit Fees	6,076	11,000	4,306	7,550	11,000
TOTAL REVENUE	1,008,273	1,121,000	402,109	1,135,550	1,211,000
EXPENSES					
PERSONNEL SERVICES					
Street Cleaning	195,411	169,856	41,874	166,492	179,793
Storm Sewer Maintenance	94,518	128,561	42,007	143,586	145,522
KU Meter Reading / Billing Charges	12,398	12,820	1,127	12,820	12,350
Administrative Costs	91,000	92,009	45,500	91,000	94,333
Depreciation	141,180	173,147	86,574	173,147	152,963
TOTAL OPERATING EXPENSES	534,507	576,393	217,081	587,045	584,961
NONOPERATING (REVENUES) EXPENSES					
State Storm Water Grant	(64,098)	0	55,016	55,016	0
Interest & Fiscal Charges - Trans to Debt Fund	120,644	105,671	52,835	105,671	112,876
Capital Improvements		0	0	0	0
TOTAL NONOPERATING EXPENSES (REVENUES)	56,546	105,671	107,851	160,687	112,876
DEBT PAYMENT - PRINCIPAL ONLY					
Principal - Transfer to Debt Service Fund	532,994	439,631	219,815	439,631	629,786
TOTAL PAYMENT - PRINCIPAL ONLY	532,994	439,631	219,815	439,631	629,786
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(115,775)	(694)	(142,638)	(51,812)	(116,623)

*Storm Water Utility Fees include a \$0.50 increase in ERU.

CITY OF KAUKAUNA

2019 BUDGET

FUND: 601
DEPT: 53441

STORM WATER UTILITY
DEPARTMENT: STORM SEWER MAINTENANCE

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	38,454	55,419	13,762	55,419	57,399
5107	Overtime Payments	728	800	287	800	800
5110	Shift Premium Pay	1	10	2	5	10
5113	Job Class Premium Pay	74	25	0	10	25
5119	Longevity Pay	0	0	0	0	310
5125	Call Time	292	500	0	300	500
<i>Fringe Benefits</i>						
5151	Retirement Plan	4,775	6,272	703	3,788	3,867
5152	Residency	0	0	0	0	3,543
5154	Social Security	2,909	4,342	993	4,325	4,517
5157	Group Health Insurance	11,954	17,580	2,662	21,518	21,656
5160	Group Life Insurance	124	121	13	26	193
5163	Workers Compensation	693	2,242	244	2,233	2,202
TOTAL PERSONNEL SERVICES		60,003	87,311	18,667	88,424	95,022
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5309	Water, Sewer & Electric	23,438	23,000	10,595	23,000	23,000
5318	Maintenance - Automotive	0	0	62	62	0
5321	Maintenance - Other Equip	309	750	48	600	700
5322	Maintenance - Roads & Walks	2,167	6,500	2,768	12,000	8,000
5325	Contractual Services	6,003	8,000	8,445	17,000	16,000
<i>Supplies</i>						
5407	Automotive Supplies	2,598	3,000	1,422	2,500	2,800
5410	General Supplies	0	0	0	0	0
TOTAL NON-PERSONNEL SERVICES		34,515	41,250	23,339	55,162	50,500
TOTAL STORM SEWER MAINTENANCE		94,518	128,561	42,007	143,586	145,522

CITY OF KAUKAUNA

2019 BUDGET

STORM WATER UTILITY

DEPARTMENT: STORM SEWER MAINTENANCE

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2017 ACTUAL	2018 BUDGET	2018	2019
	2018	2019			ESTIMATED ACTUAL	PROPOSED BUDGET
Sewer Crew	1.00	1.00		55,419	55,419	57,399
TOTAL	1.00	1.00	38,454	55,419	55,419	57,399

CITY OF KAUKAUNA

2019 BUDGET

STORM WATER UTILITY

DEPARTMENT: STREET CLEANING

FUND: 601
DEPT: 53302

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	101,250	85,900	17,267	85,900	88,197
5107	Overtime Payments	60	4,000	210	2,000	3,000
5110	Shift Premium Pay	135	150	47	150	150
5113	Job Class Premium Pay	6	25	5	10	25
5119	Longevity pay	0	0	0	0	600
5125	Call Time	0	50	0	0	50
<i>Fringe Benefits</i>						
5151	Retirement Plan	24,343	9,867	831	5,900	6,027
5152	Residency	0	0	107	0	3,545
5154	Social Security	7,600	6,895	1,294	6,737	7,040
5157	Group Health Insurance	21,120	27,249	3,265	27,249	32,484
5160	Group Life Insurance	162	160	34	68	243
5163	Workers Compensation	1,154	3,560	317	3,478	3,432
TOTAL PERSONNEL SERVICES		155,830	137,856	23,376	131,492	144,793
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5318	Maintenance - Automotive	23,838	18,000	11,930	20,000	20,000
<i>Supplies</i>						
5407	Automotive Supplies	12,308	8,500	6,513	11,000	11,000
5410	General Supplies	3,434	5,500	55	4,000	4,000
TOTAL NON-PERSONNEL SERVICES		39,581	32,000	18,498	35,000	35,000
TOTAL STREET CLEANING		195,411	169,856	41,874	166,492	179,793

CITY OF KAUKAUNA

2019 BUDGET

STORM WATER UTILITY

DEPARTMENT: STREET CLEANING

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2017 ACTUAL	2018 BUDGET	2018	2019
	2018	2019			ESTIMATED ACTUAL	PROPOSED BUDGET
Heavy Equipment Operator	1.00	1.00		55,419	55,419	59,090
Tandem Trucks	0.45	0.50		24,939	24,939	29,107
Laborer	0.10	0.00		5,542	5,542	0
TOTAL	1.55	1.50	101,250	85,900	85,900	88,197

CITY OF KAUKAUNA

2019 BUDGET

FUND: 601
DEPT: 53609

STORM WATER UTILITY
DEPARTMENT: SEWER USER BILLING COST

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5325	Contractual Services	12,398	12,820	1,127	12,820	12,740
TOTAL NON-PERSONNEL SERVICES		12,398	12,820	1,127	12,820	12,740
TOTAL SEWER USER BILLING COST		12,398	12,820	1,127	12,820	12,740

CITY OF KAUKAUNA

2019 BUDGET

STORM WATER UTILITY SUMMARY OF DEBT SERVICE COSTS

	12/31/2018 BALANCE	12/31/2019 BALANCE	PRINCIPAL MATURITIES	INTEREST	TOTAL PRINCIPAL AND INTEREST
2015B G.O. Notes	1,196,000	1,112,000	84,000	32,840	116,840
2013B G.O Note	353,959	122,827	231,132.50	6,545.80	237,678
2012 G.O. Notes	187,438	164,008	23,430	4,686	28,116
2011 G.O. Notes	511,140	365,100	146,040	14,604	160,644
2016C Revenue Bond	1,200,000	1,125,000	75,000	32,000	107,000
2018C Bank Note	550,000	479,817	70,183	22,200	92,383
Totals	3,998,537	3,368,751	629,786	112,876	742,661

CITY OF KAUKAUNA

2019 BUDGET

STORM WATER UTILITY

CAPITAL PROJECTS FIVE YEAR PLAN - AMOUNT TO BE BORROWED

PROJECT	2019	2020	2021	2022	2023
EQUIPMENT:					
STORM SEWER IMPROVEMENTS:					
Wisconsin Avenue/Desnoyer Street Area (Phase 1 of 2)	325,000				
Erosion Control/Remediation - Shoreline/Outfalls/Streambanks	35,000				
Pond Restoration Projects - Janet & Wildlife	40,000				
Ducharme Street/Armstrong Lane/High Street		300,000			
Sarah Street / Doty Street Area (Phase 2 of 2)		250,000			
CTH Z Street Storm Sewer		200,000			
Erosion Control / Remediation - Shoreline/Outfalls/Streambank		35,000			
Island Street - Dodge to Tail Race			80,000		
Replace Back up Generator - Tower Drive			300,000		
Erosion Control / Remediation - Shoreline/Outfalls/Streambank			35,000		
Pool Road and Parking Lot			60,000		
Quinney / Metoxen Storm Sewer				400,000	
Schultheis/Oak Street Storm Sewer				50,000	
Mini Storm Sewer - East 19th Street				125,000	
Erosion Control / Remediation - Shoreline/Outfalls/Streambank				35,000	
Quinney/Metoxen Street Area Phase 2					350,000
Erosion Control / Remediation - Shoreline/Outfalls/Streambank					35,000
TOTAL	400,000	785,000	475,000	610,000	385,000

CITY OF KAUKAUNA

2019 BUDGET

SANITARY SEWER UTILITY SUMMARY

The City of Kaukauna created a Sanitary Sewer Utility beginning in 2012 to more accurately account for activities associated with sewerage collection and treatment, to establish a more accurate user charge rate and to allow for the issuance of revenue bonds to finance utility projects. The current rate is \$6.75 per cubic feet. This rate was reviewed and changed in 2015 and budgeted to remain the same for the 2019 budget.

In future years, all utility related costs should be incorporated into utility accounting budgeting and reporting. These costs should eventually include all equipment purchases, equipment usage, and the utilities share of overhead costs. The 2019 budget incorporates all the sanitary sewer related debt and includes refined administrative cost allocations.

CITY OF KAUKAUNA

2019 BUDGET

SANITARY SEWER UTILITY FUND (602)

PROJECTED CASH BALANCE AS OF DECEMBER 31, 2018

DESCRIPTION		BALANCE
BALANCE AS OF JANUARY 1, 2018		
Cash And Receivable Balance Net of Current Liabilities		2,629,114
PROJECTED CHANGE IN CASH BALANCE FOR 2018		
Revenues & Other Financing Sources	3,302,700	
Expenses Net of Depreciation	(2,270,471)	
Debt Service - Principal and Interest	(413,241)	
PROJECTED CASH BALANCE AS OF DECEMBER 31 2018		
Projected Cash Balance Net of Current Liabilities		3,248,102

CITY OF KAUKAUNA

2019 BUDGET SANITARY SEWER UTILITY FUND (602) BUDGETED REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTH ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
REVENUE					
Sanitary Sewer Utility Fees	3,397,994	3,240,000	1,441,737	3,300,000	3,500,000
Interest Income	5,210	2,500	1,422	2,700	2,500
TOTAL REVENUE	3,403,204	3,242,500	1,443,159	3,302,700	3,502,500
EXPENSES					
<i>OPERATING EXPENSES</i>					
Sanitary Sewer Maintenance	173,570	192,612	44,455	184,529	217,927
HOVMSD Sewerage Treatment Costs	1,792,754	1,620,000	783,126	1,730,000	1,700,000
KU Meter Reading / Billing Charges	238,703	239,214	124,890	239,214	234,650
Administrative Costs	92,000	116,728	58,364	116,728	113,756
Sewer Backup Insurance	27,900	0	0	0	0
Depreciation	258,766	267,205	133,603	267,205	286,417
TOTAL OPERATING EXPENSES	2,583,693	2,435,759	1,144,438	2,537,676	2,552,750
<i>NONOPERATING (REVENUES) EXPENSES</i>					
Capital Improvements	(1,500)		0	0	0
Interest & Fiscal Charges - Trans to Debt Fund	161,610	155,755	77,877	155,755	180,190
TOTAL NONOPERATING REVENUES (EXPENSES)	160,110	163,968	77,877	155,755	180,190
DEBT PAYMENT - PRINCIPAL ONLY					
Principal Only	572,858	568,996	284,498	568,996	492,954
TOTAL PAYMENT - PRINCIPAL ONLY	572,858	507,368	284,498	568,996	492,954
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	86,544	49,726	(63,655)	40,273	276,606

CITY OF KAUKAUNA

2019 BUDGET

FUND: 602
DEPT: 53608

SANITARY SEWER UTILITY
DEPARTMENT: SANITARY SEWER MAINTENANCE

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	70,134	77,587	13,313	77,587	86,944
5107	Overtime Payments	1,245	1,200	919	1,500	1,400
5110	Shift Premium Pay	1	10	7	15	10
5113	Job Class Premium Pay	1,557	1,800	499	1,300	1,500
5119	Longevity Pay	0	0	0	0	660
5125	Call Time	330	700	0	300	500
<i>Fringe Benefits</i>						
5151	Retirement Plan	12,823	8,336	543	5,407	5,961
5152	Residency	0	0	153	0	5,461
5154	Social Security	5,410	6,219	1,076	6,174	6,963
5157	Group Health Insurance	22,801	24,612	2,580	24,612	32,484
5160	Group Life Insurance	271	437	48	96	449
5163	Workers Compensation	1,330	3,211	288	3,188	3,395
TOTAL PERSONNEL SERVICES		115,902	124,112	19,427	120,179	145,727
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5309	Water, Sewer & Electric	18,021	17,000	6,439	16,000	16,000
5318	Maintenance - Automotive	1,460	1,500	997	1,550	1,500
5321	Maintenance - Other Equip	3,260	6,800	1,969	4,800	6,500
5322	Maintenance - Roads & Walks	12,466	14,000	4,557	13,000	13,500
5325	Contractual Services	11,712	25,000	7,730	24,000	25,000
<i>Supplies</i>						
5407	Automotive Supplies	4,062	3,200	1,786	3,000	3,200
5410	General Supplies	620	1,000	1,550	2,000	1,000
TOTAL NON-PERSONNEL SERVICES		51,602	68,500	25,028	64,350	66,700
OUTLAY						
5807	Machinery, Tools & Instrumnts	10,784	0	0	0	5,500
TOTAL OUTLAY		10,784	0	0	0	5,500
TOTAL SANITARY SEWER MAINT		178,288	192,612	44,455	184,529	217,927

CITY OF KAUKAUNA

2019 BUDGET

SANITARY SEWER SERVICE UTILITY

DEPARTMENT: SANITARY SEWER MAINTENANCE

<i>TITLE OF POSITION</i>	<i>NUMBER OF FULL-TIME EQUIVALENTS</i>		<i>2017 ACTUAL</i>	<i>2018 BUDGET</i>	<i>2018</i>	<i>2019</i>
	<i>2018</i>	<i>2019</i>			<i>ESTIMATED ACTUAL</i>	<i>PROPOSED BUDGET</i>
Sewer Crew	1.00	1.00		55,419	55,419	57,399
Heavy Equipment Operator	0.40	0.50		22,168	22,168	29,545
TOTAL	1.40	1.50	70,134	77,587	77,587	86,944

CITY OF KAUKAUNA

2019 BUDGET

FUND: 602
DEPT: 53610

SANITARY SEWER UTILITY
DEPARTMENT: HOVMSD-SEWERAGE TREATMENT

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5309	Water, Sewer & Electric	1,792,754	1,620,000	783,126	1,730,000	1,700,000
TOTAL NON-PERSONNEL SERVICES		1,792,754	1,620,000	783,126	1,730,000	1,700,000
TOTAL HOV SEWERAGE TREATMENT		1,792,754	1,620,000	783,126	1,730,000	1,700,000

CITY OF KAUKAUNA

2019 BUDGET

FUND: 602
DEPT: 53609

SANITARY SEWER UTILITY
DEPARTMENT: SEWER USER BILLING COST

OBJECT CODE	DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5325	Contractual Services	251,101	252,034	126,017	252,034	247,000
TOTAL NON-PERSONNEL SERVICES		251,101	252,034	126,017	252,034	247,000
TOTAL SEWER USER BILLING COST		251,101	252,034	126,017	252,034	247,000

CITY OF KAUKAUNA

2019 BUDGET

SANITARY SEWER UTILITY SUMMARY OF DEBT SERVICE COSTS

<i>DEBT ISSUE</i>	<i>12/31/2018 BALANCE</i>	<i>12/31/2019 BALANCE</i>	<i>PRINCIPAL MATURITIES</i>	<i>INTEREST</i>	<i>TOTAL PRINCIPAL AND INTEREST</i>
2015D G.O. Note	208,350	201,405	6,945	6,355	13,300
2013B G.O Note	236,420	51,271	185,149	5,241	190,390
2011 G.O. Note	90,508	64,648	25,860	2,586	28,446
2013 Revenue Bond	1,400,000	1,275,000	125,000	57,281	182,281
2015 Revenue Bond	1,025,000	950,000	75,000	36,375	111,375
2016 Revenue Bond	1,125,000	1,075,000	50,000	30,250	80,250
2018 Revenue Bond	1,190,000	1,165,000	25,000	42,102	67,102
Totals	5,275,278	4,782,324	492,954	180,190	673,144

CITY OF KAUKAUNA

2019 BUDGET

SANITARY SEWER UTILITY

CAPITAL PROJECTS FIVE YEAR PLAN - AMOUNT TO BE BORROWED

PROJECT	2019	2020	2021	2022	2023
EQUIPMENT:					
SANITARY SEWER IMPROVEMENTS:					
Plank Road Area (Plank Road, Washington Street, Green Bay Road, Florence Street)	\$950,000				
Ridge Court - Laterals to Undeveloped Property	\$25,000				
Manhole Lining	\$25,000				
River Street Sanitary Sewer		\$90,000			
		\$350,000			
Bel Air Court Lift Station Work / Force Main Replacement		\$150,000			
Replace Back Up Generator (Augustine St)			\$300,000		
Lawe Street - CTH J Relay			\$275,000		
CIPP (Wisconsin Avenue, John St / Ducharme St/Dodge St)			\$400,000		
Kenneth Avenue Area (Phase 1 of 2 8th & 9th Street)				\$600,000	
Dodge Street Lift Station Rehabilitation				\$350,000	
Kenneth Avenue Area (Phase 2 of 2, 7th St to Park St)					\$900,000
Manhole Lining/Repair					\$50,000
TOTAL	1,000,000	590,000	975,000	950,000	950,000



RESOLUTION NO. _____

**RESOLUTION DESIGNATING APPROPRIATIONS AND LEVYING A TAX
FOR THE 2019 BUDGET OF THE CITY OF KAUKAUNA**

BE IT HEREBY RESOLVED, by the City Council of the City of Kaukauna, Wisconsin, that there hereby be appropriated out of the receipts of the City of Kaukauna for the year 2018, including monies received from the general property tax levy, as described in attached budget schedules for General Fund, 1000 Islands Environmental Center, Debt Service Fund, Park Development Fund, Special Assessment / Debt Stabilization Fund, Sanitary Sewer Utility Fund and Storm Water Utility Fund the amounts shown in said attached Schedules.

BE IT FURTHER RESOLVED, that the following be and is hereby declared the tax levy for 2018, collected in 2019, upon all taxable property within the City of Kaukauna as returned by the Assessor in the year 2018, for the uses and purposes as set forth in said budget, and that all taxing officers of the City are hereby authorized and directed to spread the tax upon the current tax roll of the City of Kaukauna.

1. There is levied upon the taxable property of the City of Kaukauna for the General Fund, the sum of \$6,000,430.
2. There is levied upon the taxable property of the City of Kaukauna for the 1000 Islands Environmental Center, the sum of \$156,538.
3. There is levied upon the taxable property of the City of Kaukauna for debt service, all bonds and notes legally required, the sum of \$2,827,991.

Introduced and adopted this the 20th day of November, 2018

APPROVED: _____
Anthony J. Penterman, Mayor

ATTEST: _____
Sally A. Kenney, Clerk/Treasurer



APPENDIX A

CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

OBJECT CODE	DESCRIPTION	DEFINITION
PERSONAL SERVICES		
	<u>Wage & Salaries:</u>	
5101	Regular Payroll -	Salaries and wages paid to regular authorized employees whether full-time or part-time.
5104	Temporary Payroll -	Salaries and wages paid to temporary or seasonal employees.
5107	Overtime Payments -	Payments made to full-time or part-time employees for overtime services.
5110	Shift Premium Pay -	The additional earnings paid to employees whose work shift falls within certain hours as defined by the Union Contract. Rate also is defined by Union Contract.
5113	Job Class Premium Pay -	Earnings differential paid to an employee for working at a higher rated job as defined in Union Contract. (Amount here is the amount earned at higher rate minus amount earned at normal rate)
5116	Holiday Pay -	Wages paid to employee in positions covered by Union Contract for additional pay for Holidays even though not worked as well as additional pay for work on the Holiday over and above the regular pay as defined by Union Contract.
5119	Longevity Pay -	Wages paid to employees based on years of service.
5122	FLSA Pay -	Wages paid to employees above contractual requirements to conform with FLSA regulations.
5125	Call Time Pay -	Wages paid to employees per Union Contract for call time.
	<u>Fringe Benefits:</u>	
5151	Retirement Pay -	Employee and employer contributions to Wisconsin Retirement System net of any employee's contribution where applicable.
5152	Residency -	Employer's contribution to a 401(a) Supplemental Retirement Plan made on behalf of City employees.
5154	Social Security -	Employer's social security and medicare only contributions made on behalf of City employees.
5157	Group Health Insurance -	Employee's health insurance premium net of employee's contribution where applicable.

APPENDIX A

CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

OBJECT CODE	DESCRIPTION	DEFINITION
PERSONAL SERVICES		
	<u>Fringe Benefits:</u>	
5160	Group Life Insurance -	Employee's life insurance premium net of employee's employee's contribution where applicable.
5163	Workers Compensation -	Employer's worker's compensation insurance premiums paid on behalf of City employees.
5166	Unemployment Insurance -	Reimbursement to the State of Wisconsin for unemployment compensation paid on behalf of unemployed City workers.
NON-PERSONAL SERVICES		
	<u>Travel/Training:</u>	
5202	Car Allowance -	Authorized car allowances to City employees.
5205	Seminar Expenses -	Conferences and seminars, including registration, tuition, book fees, meals, lodging and travel to and from.
5208	Travel - City Business -	Attendance of regular monthly, quarterly, or annual meetings of professional organizations or business meetings attended on behalf of the City, including registrations, meals, lodging and travel to and from.
5211	Education & Memberships -	Books, magazines, directories, reports and other publications, membership in professional organizations.
5215	Expense Allowance -	Allowance to compensate for City business related expenses.
	<u>Purchased Services</u>	
5303	Communications -	Telephone, telegraph, teletype, cable and messenger service communication consoles.
5306	Heating Fuels -	Natural gas, fuel oil, kerosene.
5309	Water, Sewer & Electric -	Electric, water and sanitary sewer service.
5312	Maintenance - Buildings -	Materials and services used in the repair of buildings and their integral parts not of a major outlay nature. Includes such items as removing wastes, cleaning windows, extermination, janitorial service, rug and towel service.
5315	Maintenance - Office Equip. -	Materials and services used in the repair of office equipment - machines, furniture, fixtures - including maintenance contracts.

APPENDIX A

CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

OBJECT CODE	DESCRIPTION	DEFINITION
NON-PERSONAL SERVICES		
	<u>Purchased Services:</u>	
5318	Maintenance - Automotive -	Materials and services used in the repair of automotive equipment, including autos, trucks, motorcycles, fire apparatus, rollers, etc. Includes parts, tires, tubes, batteries, electrical and mechanical accessories, but not supplies under 407.
5321	Maintenance - All Other Equip. -	Materials and services used in the repair of machines and mechanical tools, equipment of a scientific or technical nature such as medical, laboratory, scales, pumps, motion picture machine, cameras, projectors, communications systems, traffic signal systems, time clocks and personal equipment such as revolvers, etc.
5322	Maintenance - Roads & Walks -	Materials and services used in the repair and maintenance of streets, bridges, walks, sanitary and storm sewers. catch basins, traffic lane and street sign construction, etc. not of a major outlay nature. Includes materials such as salt, calcium, cement, brick, sand, oiling, patching, etc.
5325	Contractual Services -	All contracted services including testing fees, collection service, legal, appraisal, referees, drama teachers, physical exams, Board of Prisoners expense.
5328	Advertising -	Legal advertising and other public advertising. Also ads in professional journals, etc.
5331	General Insurance -	Insurance premiums of a general nature excluding fringe benefit insurance. Included are Fire, Blanket Bond, General Liability and Auto, Boiler, Money & Securities and Inland Marine Equipment insurance premiums.
5334	Printing Expense	Printing of office forms, letterheads, envelopes, reports, pamphlets publications, poster photographing, codes, etc. Also includes binding and repairs to record books, decals, blueprinting, photostating, signs, etc.
5337	Rent - General -	All rental charges other than for equipment which includes office space, land, right of way, storage space, storage costs, post office boxes, gymnasiums, films, slides, etc.
5340	Rent - Equipment -	Rental of equipment with or without operator, including trucks, construction equipment, office equipment, etc.

APPENDIX A

CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

OBJECT CODE	DESCRIPTION	DEFINITION
NON-PERSONAL SERVICES		
<u>Purchased Services:</u>		
5379	Interest Expense -	Interest expense incurred as a result of short or long-term debt instruments.
5382	Bad Debt Expense -	Recognition of uncollectible accounts received such as personal property taxes, ambulance fees and miscellaneous bills.
5385	Wellness Program -	Cost related to the operation of a wellness program.
5388	Officer Friendly Program -	Costs related to the maintenance of the program.
5391	Crime Prevention Program -	Costs related to the maintenance of the program.
5394	Crime Abatement Program -	Costs related to the maintenance of the program.
5395	Recycling Program -	Costs related to the maintenance of the program.
5397	Fire Safety Education -	Costs related to the maintenance of the program.
<u>Supplies:</u>		
5401	Office Supplies -	All supplies necessary for use in operating office drafting supplies, paper, pencils, photostat supplies, ink, etc.
5404	Clothing Expense -	Cost of purchasing, repairing or allowances for canvas, cloth cotton goods, curtains, hats, linens, dress findings, oil cloth, ribbon, robes, shoes, thread, towels, yard and flags, uniforms shirts, trousers, hats, raincoats, boots, rubbers, safety glasses, as well as laundry, dry cleaning and linen services for the above.
5407	Automotive Supplies -	Gasoline, lubricating oil, grease, antifreeze, fuel taxes, etc.
5410	General Supplies -	Waste packing, padlocks, lamps electric bulbs, rope, twine sash cord, small batteries, oil and grease for mechanical use, and all tools of a minor nature not capital outlay; hoes, shovels, rakes, trowels, hammers, screwdrivers, trash cans, step ladders, wire screening, garden hose, sandpaper, wrenches, paint brushes, screws, nuts, bolts, keys, etc.

APPENDIX A

CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

OBJECT CODE	DESCRIPTION	DEFINITION
NON-PERSONAL SERVICES		
	<u>Supplies:</u>	
5413	Chemicals and Ordnance -	Ammunition, tear gas, fire arms, gas masks and chemicals such as acetylene oxygen, not used for medical, botanical, road or cleaning purposes also, recharge fire extinguishers, paints, thinners, varnishes, etc.
5416	Custodial Supplies -	Soaps, deodorants, disinfectants, floor oil, wax, scouring powder, bluing, brooms, mops, toilet paper, paper towels, cleaning rags, soap and paper towel dispensers, water softener salt, starch.
5419	Medical & Laboratory Supplies -	All medications, bandages, medicines, prescriptions, suture materials, vaccines, as well as medical, surgical or nursing services.
5422	Data Processing Supplies -	Paper, ribbons, continuous feed forms.
5425	Botanical and Agricultural -	Seeds, bulbs, plants, trees, fertilizers, insecticides for use on plants and trees, flower pots, etc.
5428	Recreation -	Recreational articles for transient use such as baseballs, bats, volley balls, tennis nets, prizes for awards, ping-pong paddles, and balls, arts - crafts materials, phonograph records.
5431	Postage -	All postage, stamps and post office charges for the mailing of letters, packages and parcels.
5434	Photographic Supplies -	Film, flash bulbs, and minor photographic equipment.
5437	Plumbing Supplies -	Fixtures, fittings, pipe, valves, etc.
5440	Concession Product -	Products purchased for resale at municipal concession stands.
5443	Aggregate Supplies -	Road gravel, crushed stone, sand, cold mix, concrete, etc.
5450	Dog Park Supplies	Supplies purchased for Dog Park.
5460	Disk Golf Course Supplies	Supplies purchased for Disk Golf Course.
5499	Miscellaneous -	All materials and supplies which can not be easily classified in the provided account structure.

APPENDIX A

CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

OBJECT CODE	DESCRIPTION	DEFINITION
OUTLAY		
5801	Land & Buildings -	All costs in connection with acquisition of land or buildings; the major enlargement or extension of buildings; major permanent improvements, alterations, or replacement of mechanical equipment such as heating or plumbing systems which are an integral part of the building.
5804	Office Equipment -	Purchase of office furniture and equipment.
5807	Machinery, Tools & Instruments	Purchase of machines and mechanical tools, equipment, scales, power tools, communications equipment, etc., the cost of installing, extending, or enlarging outside electrical service applicable to equipment.
5830	Automotive -	Purchase of automobiles, trucks, motorcycles, fire apparatus, construction equipment, sweepers, graders, roller, lawn care equipment, etc.; and accessories thereto.
5833	Park Equipment -	Includes benches, tables, pool equipment, drinking fountains, etc.
5837	Infrastructure -	The cost of constructing streets, bridges, walks and sewers or of permanent major improvements including contracts and materials. (Does not include ordinary maintenance and repairs)
EXPENSE TRANSFERS		
5899	Expense Transfers -	Costs which are incurred by one department are allocated to other departments.

APPENDIX B

DEMOGRAPHIC PROFILE

POPULATION

1980	11,310*
1990	11,982*
2000	12,983*
2009	15,414
2010	15,462*
2011	15,519
2012	15,627
2013	15,725
2014	15,765
2015	15,799
2016	15,848
2017	15,926
2018	16,049

***Per census; other years are estimates.**

POPULATION CHARACTERISTICS

	<u>1990</u>	<u>2000</u>	<u>2010</u>
Median Age	31.6	35.1	34.6
% School Age	20.8	24.1	25.8
% Working Age	56.7	55.7	60.0
% 65 and Older	13.9	13.7	12.2
Number of Persons/Household	2.7	2.6	2.37
Median Family Income	\$37,036	\$50,187	\$53,034
% Below Poverty Level	4.7	2.6	7.9
Per Capita Income	\$12,748	\$18,748	\$25,401

APPENDIX B

DEMOGRAPHIC PROFILE

HOUSING UNITS

1990	4,454*
2000	5,138*
2009	6,531
2010	6,596*
2011	6,678
2012	6,720
2013	6,748
2014	6,791
2015	6,817
2016	6,839
2017	6,924
2018	6,983

***Per census; other years are based upon new unit figures compiled by the inspection department.**

AREA OF THE CITY

2009	4,824 acres
2010	4,825 acres
2011	4,834 acres
2012	4,834 acres
2013	4,836 acres
2014	4,839 acres
2015	4,839 acres
2016	4,870 acres
2017	4,898 acres
2018	4,898 acres

MILES OF STREET

2009	75.64
2010	75.64
2011	75.91
2012	75.91
2013	75.91
2014	75.91
2015	75.91
2016	76.57
2017	77.13
2018	77.74

LARGEST TAXPAYERS

NAME

ASSESSED VALUE (\$)

Albany International	20,142,800
Expera	18,743,800
Liebovich Steel	14,184,700
Lamplighter	13,764,100
Team Industries	12,219,700
Bassett Mechanical	7,435,700
Kwik Trip	5,362,800
Gustmans	5,296,300
Dawes Crane	4,339,500
Stephen Classon (Trail Park)	4,010,500

CITY OF KAUKAUNA

2019 BUDGET

ENVIRONMENTAL CENTER MISSION STATEMENT

MISSION STATEMENT: To provide children, adults and families the knowledge and skills needed to build a sustainable balance between the environment, economy and community through education, conservation and recreation.

Programs offered at the Center include year-round educational programs for schools, scouts, summer camps and day care centers. A year-round schedule of public programs including Bird House Building, Crayfish Critter Hunt, Winter Moonlight Hike and many more programs are offered for children, adults and families. Annual special events include Eagle Days Along the Fox, Pancake & Porkie Breakfast and Spring Art Fair.

The Center building and trail system is also available for the general public to visit.

Performance Measures:

INDICATOR	AS OF 12/31/16	AS OF 12/31/17	AS OF 6/30/18
School groups	8,296	7,143	4,426
Scouts	442	186	90
Other groups	3,746	2,380	1,418
General public	32,119	21,202*	3,173**

* Second half of 2017 total was generated from scheduled programs and building rentals only. Former methods of estimating general visitors to the nature center were found to be inaccurate and eliminated in the performance measures. First half of 2017 total was generated in the old method.

**2018 general public numbers are generated from scheduled programs and building rentals only. Former methods of estimating general visitors to the nature center were found to be inaccurate and eliminated from the performance measures.

APPENDIX C

2019 BUDGET ENVIRONMENTAL CENTER BUDGET DETAIL

DESCRIPTION	2017 ACTUAL	2018 BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 BUDGET
REVENUES					
Property Taxes	146,989	156,076	156,076	153,828	156,538
Kaukauna School District Aids	15,000	15,000	0	15,000	15,000
Outagamie County Aids	10,000	10,000	5,000	10,000	10,000
Interest Income	15,000	15,000	0	15,000	5,000
Center User Fees	14,910	14,000	7,787	14,000	14,000
Donations & Contributions	20,068	12,000	4,848	19,000	18,500
TOTAL REVENUES	221,967	222,076	173,711	226,828	219,038
EXPENDITURES					
Travel Expense	0	300	0	0	300
Professional Training and Certification	235	1,000	200	500	3,000
Expendable Supplies	2,689	2,500	1,681	2,500	2,500
Animal and Bird Care	1,799	1,100	685	100	1,100
Programs	1,311	2,600	271	2,600	2,600
Conservancy Zone Maintenance	3,064	5,000	2,926	5,000	8,500
Telephone	136	300	30	1,000	800
Gas	1,338	4,000	938	2,500	2,500
Electric and Water	8,442	11,000	3,787	11,000	11,000
Building Maintenance	4,716	6,500	1,077	6,500	8,500
Truck Operations and Maintenance	487	500	170	500	500
Ground and Conservation Maintenance	4,122	9,000	0	9,000	0
Contractual Services	8,075	8,000	4,060	8,000	9,000
Office Supplies	2,819	3,000	870	3,000	2,000
Postage	0	100	0	0	100
Miscellaneous	1,911	2,600	309	2,600	4,000
 Regular Payroll	 107,000	 110,726	 50,909	 128,148	 135,023
Temporary Payroll	5,419	6,020	2,160	6,020	6,020
Longevity	590	600	0	600	240
Retirement Plan	14,116	14,139	6,887	4,257	4,287
Residency	0	0	0	6,397	6,710
Social Security	8,162	8,604	3,960	5,797	6,015
Health Insurance	20,228	21,518	10,456	9,433	0
Group Life Insurance	135	136	65	130	137
Workers Compensation	1,446	2,833	1,251	4,246	4,206
 Restricted/Other	 11,088	 0	 2,962	 7,000	 0
TOTAL EXPENDITURES	209,332	222,076	95,654	226,828	219,038

APPENDIX D

GLOSSARY

ACCOUNTING SYSTEM: The methods and records established to identify, assemble, analyze, classify, record and report the City's transactions and to maintain accountability for the related assets and liabilities.

ACCRUAL BASIS: The recording of the City's transactions that have cash consequences in the period in which those transaction occur rather than in the period in which cash is received or paid by the City.

AGENCY FUND: A fund normally used to account for assets held by the City as an agent for individuals, private organizations or other governments.

APPROPRIATION: A legal authorization granted by the City Council to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and time it may be expended.

ASSESS: To establish an official property value for taxation.

ASSESSED TAX RATE: The amount of property tax paid by property owners for each \$1,000 of their assessed property value. This rate is computed by dividing the total amount of the tax levies by the total assessed value of the City.

ASSESSED VALUATION: A valuation set upon real estate or other property by the assessor for the City as a basis for levying taxes.

BASIS OF ACCOUNTING: A term used to refer to when revenues, expenditures, expenses, and transfers are recognized in the accounts and reported in the financial statements.

BOND: A written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future (called the maturity date), together with periodic interest at a specified rate.

BUDGET: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

BUDGET MESSAGE: A general discussion of the Mayor's proposed budget as presented in writing to the City Council. The budget message should contain an explanation of the principal budget items, an outline of the City's experience during the past year, and its financial status at the time of the message and recommendations regarding the financial policy for the coming year.

CAPITAL BUDGET: A plan of proposed capital outlays and the means of financing them.

CAPITAL PROJECTS FUND: A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

CONTINGENCY: An appropriation of funds to cover unforeseen events that occur during the budget year. The City Council must approve all contingency expenditures.

DEBT SERVICE FUND: A fund established to account for the accumulation of resources for and the payment of general long-term debt principal and interest.

DEFICIT: The excess of the liabilities of a fund over its assets. The excess of expenditures over revenues during an accounting period.

APPENDIX D

GLOSSARY

ENCUMBRANCES: The amount of expenditures ultimately to result if unperformed contracts in process are completed.

EQUALIZED TAX RATE: This rate is the computed by dividing the total amount of taxes levied by the total equalized value of the City including tax incremental districts. This rate is the basis for comparing tax rates of various taxing authorities.

EQUALIZED VALUATION: The fair market value of all property in the City as established by the Wisconsin Department of Revenue. This value is used to apportion levies amongst overlapping taxing authorities.

EXPENDITURES: Decreases in net financial resources, including current operating expenses, debt service and capital outlays.

FISCAL YEAR: A 12-month period to which the annual operating budget applies and at the end of which the City determines its financial position and the results of its operations. The fiscal year begins January 1 and ends December 31.

FULL FAITH AND CREDIT: A pledge of the general taxing power for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds.

FUND: A fiscal and accounting entity with a self-balancing set of accounts in which cash and other resources together with all liabilities and residual equities are segregated to carry on specific activities or attain specific goals.

FUND BALANCE: The difference between fund assets and fund liabilities.

GENERAL FUND: The fund used to account for all financial resources except those required to be accounted for in another fund.

GRANTS: Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity or facility.

LEVY: To impose taxes, special assessments or service charges for support of governmental activities.

MODIFIED ACCRUAL BASIS OF ACCOUNTING: Revenues and other financial resources are recognized when they are both measurable and available. Expenditures are recognized when the liability is incurred.

OPERATING TRANSFERS: All inter-fund transfers other than residual equity transfers (e.g. legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

RESERVED FUND BALANCE: Those portions of fund balance that are not appropriable for expenditures or that are legally segregated for a specific future use.

RESIDUAL EQUITY TRANSFERS: Non-routine transfers of equity between funds

REVENUES: Increases in the net current assets of the City from other than expenditure refunds and residual equity transfers. Used to the finance the services provided by the City.

SHARED REVENUES: Revenues levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level.

APPENDIX D

GLOSSARY

SPECIAL ASSESSMENT: A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service that benefits primarily those properties.

SPECIAL REVENUE FUND: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

TAXES: Compulsory charges levied by the City to finance services performed for the common benefit.

TRUST FUND: Funds used to account for the assets held by the City in a trustee capacity for other governments, funds and individuals.

