

# Adopted Budget



Fiscal year  
January 1, 2022 to December 31, 2022

Anthony J. Penterman  
Mayor

# **CITY OF KAUKAUNA**

**2022 BUDGET**  
*ANTHONY J. PENTERMAN*  
*Mayor*

## **CITY COUNCIL**

1<sup>st</sup> District – Marty DeCoster / Jennie Eggleston

2<sup>nd</sup> District – Kelli Antoine / John Moore

3<sup>rd</sup> District – Brian Schell / Mary Jo Kilgas

4<sup>th</sup> District – Pennie Thiele / Michael Coenen

## **APPOINTED DEPARTMENT MANAGERS**

Director of Public Works - John Sundelius

Library Director – Ashley Thiem-Menning

Finance Director/Treasurer – William Van Rossum

Naturalist – Debra Nowak

Fire Chief – Jacob Carrel

Planning/Comm Development – Joe Stephenson

Human Resources – OPEN

Police Chief – Jamie Graff

City Clerk – Sally Kenney

## **ELECTED OFFICERS**

City Attorney – Kevin Davidson

Municipal Justice – Carley Windorff

President of the Council – John Moore



November 4, 2021

Dear President Moore and Members of the Common Council:

The 2022 Budget is the result of an open and collaborative process between City Council and Administration. We strive to provide strategic city services and community partnerships that improve resident quality of life by reducing crime, increasing affordable housing opportunities, and facilitating community investment. These efforts rely on strong partnerships and the ability to work together toward common goals.

Across all departments and functions, we have an obligation to our residents to continue to provide excellent services, and as such, the 2022 Budget includes the following high priority items that allow us to enhance and improve our service delivery:

1. Property Tax Rate – The 2022 Budget will decrease the City's assessed tax rate by \$1.53 per \$1,000 of assessed value which is a 15.46% decrease.
2. Property Tax Levy - The City's tax levy increased \$709,679.81 or 7.37%. Under state law, the levy is allowed to increase 7.49%, 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 2022 are \$15,751,680 an increase of 4.8% 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 \$4,925,095 on December 31, 2021. This fund balance exceeds the Council objective of \$2,362,752 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 2022 Capital Improvement Program will see investments to provide long lasting, positive effects on our community and spur urban growth.

Plans are underway for improvements to the Kaukauna Municipal Pool based on the results of the Pool Master Plan. This plan is a work in progress and the goal is to begin the project in 2022.

Phase IV of the Space Needs Building Improvements Project is nearing completion. This project included the much-anticipated residential yard waste drop-off site. The completion of Phase IV marks the end of the Space Needs Building Improvements Project that was started in 2015.

With the Capital Improvement Plan, we continue to invest in our parks to maintain their beautiful, aesthetic surroundings. We are looking to add a pickle ball complex to our parks system and build a multi-use pavilion at Hydro Park. I am committed to seeing our City parks improved and maintained to provide recreational opportunities and vital green space for our residents.

6. Economic Development – In early summer 2021, the David L. and Rita E. Nelson Family Heritage Crossing was completed and now links downtown Little Chute with downtown Kaukauna by trail. This new gateway between the revitalizing downtown districts provides residents and visitors alike with opportunities for walking, biking, running, birdwatching, and fishing. The crossing improves the quality of life for our residents and helps make Kaukauna a destination.

With the completion of \$2.3 million in repairs to the Veterans Memorial Lift Bridge, the Fox River Navigational System Authority reopened the five locks in Kaukauna for navigation in July. The reopening of the locks will increase boat traffic on the river, bringing more recreational boaters through the system. This will have a significant economic impact on our City.

The adaptive reuse of the historical Carnegie site will provide eight market rate apartments and will preserve this local historic landmark to continue its long history of being an asset to the community. The \$32 million Uptown Site on the City's north side will have a 68-room hotel and 101-unit market-rate apartment complex. Construction on the apartment complex will begin in November 2021, and hotel groundbreaking will take place late spring of 2022.

Housing also continues to grow strong as we look forward to more development projects in 2022. Projects underway in the Industrial Park Network to be completed in 2022 include expansions to Valley Tissue Packaging (46,600 sq. ft), Truck Country (12,500 sq. ft.), and Bernatellos (37,500 sq. ft.).

We are excited to have Habitat for Humanity's Rock the Block return to Kaukauna in the Riverside Park neighborhood in May 2022. Rock the Block provides homeowners with affordable exterior home preservation services.

7. Statements on Budget – As a City, we have led with resilience, steadfast in our commitment of transparency to our citizens. I am exceedingly proud of our leadership team that created a budget that meets the priorities of our Council while being mindful of fiscal responsibility and the trust placed in us by our citizens. My continuing focus is to envision the needs of the City long-term, and make decisions that will benefit our community's future. The 2022 Budget reflects this unwavering pledge to provide the highest caliber services to each resident.

Sincerely,



Anthony J. Penterman  
Mayor

# CITY OF KAUKAUNA

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# **CITY OF KAUKAUNA**

## **2022 BUDGET**

### **EARLY HISTORY OF KAUKAUNA**

Located along the Fox River in southeastern Outagamie County, the area immediately adjacent to the falls at Kaukauna was the site of considerable indigenous settlement and activity. A large area on both the southeast and northwest sides of the Fox River at Kaukauna is recorded in the Archaeological Sites Inventory as the vicinity of a large village site occupied by the Menominee tribe and other groups. Likewise, effigy burial mounds and numerous archaeological sites are spread out along the river valley.

The rapids at Kaukauna necessitated portaging and became a natural gathering place for trade along the Fox River. As part of the Fox River's 170-foot drop in elevation from Neenah and Menasha to Green Bay, 138 feet of the drop occurred in the nine miles of river between Appleton and Kaukauna. The area had many names, including Kakalin, Cacolin, Cau Caulin, Kackaloo, Grand Kaukaulin, the Grande Coquiller Rapides, and Kaukauna, all derived from an approximation of the Menominee word meaning "the gathering place of the pickerel."

Fur trappers Charles de Langlade and Pierre Grignon established a semi-permanent trading post in the Kaukauna vicinity as early as the 1760s to engage with the local Menominee population, who occupied a village of an estimated 1,500 people on the south side of Fox River. In 1790, Dominique Ducharme, son of French fur trader Jean Ducharme, built a substantial log house at "Cacalin" and started trading with the local tribes. The land Dominique acquired in 1793 is the first known recorded land deed in the state of Wisconsin.

The third French settler, Augustin Grignon, was born in La Baye, presently Green Bay, in 1780 into a family of successful French-Indian, or Métis, trappers, traders, and leaders, specifically among the French settlers and Native American tribes. He moved from Green Bay to Kaukauna in 1813, purchasing much of the Ducharme property, and married his wife, Nancy McCrea, around 1800. Nancy was the daughter of a Scottish fur trader and a Menominee woman from Green Bay. The Grignon's can be identified as Métis, and these important ties lent to their success in the region. From the late eighteenth century through the 1830s, Métis people, a cultural and ethnic mix of indigenous and French people, were a dominant cultural and economic force in the Great Lakes region.

The population in Kaukauna increased with the arrival of the Stockbridge tribe in 1822, an east coast Mohican tribe who fought with the United States during the War of 1812 and the Revolutionary War. The Stockbridge moved to northeastern Wisconsin following land cession treaties with the Menominee and Ho-Chunk.

Known today as the Stockbridge Munsee Band of Mohican Indians, prominent tribe member Electa Quinney became the first female teacher in what would become the state of Wisconsin. The school, located in Kaukauna, was free and open to any denomination of religion. The addition of the Stockbridge to the area also brought notable Revolutionary War Veterans Jacob Konkapot Jr. and Captain Hendrick Aupaumut to Kaukauna. By 1830, the Stockbridge-Munsee had largely adopted Anglo-American customs, lived in log houses, and raised corn, wheat, and livestock on large farms. However, a series of American treaties beginning in 1831 resulted in the departure of the Stockbridge from the Kaukauna area.



# **CITY OF KAUKAUNA**

## **2022 BUDGET** *EARLY HISTORY OF KAUKAUNA*

Charles A. Grignon, Augustin's eldest son, married Mary Elizabeth Meade in 1837 and soon constructed a large house, known as the Grignon Mansion or "The Mansion in the Woods," closer to the river on the property of his father. Charles had a close relationship with local tribes, particularly the Menominee, given his ancestry, familiarity with the language, and business connections. He served as an interpreter on many treaties and business decisions, including the 1836 Treaty of the Cedars, in which the Menominee tribe ceded four million acres to the U.S. government. The treaty opened the area around Kaukauna and the lower Fox River Valley to general settlement through the United States territorial land office, causing the area to change swiftly. An influx of Yankee settlers altered the economy from fur trading and the Fox River waterway to farming, logging, and permanent communities. The military road along the south shore of the Fox River and the first dam north along the river at De Pere were completed in 1837.

George W. Lawe settled in Kaukauna in 1839, opened a trading post, and established a farm. In 1842, Lawe was appointed Justice of the Peace by territorial Governor Doty, an office he held for almost fifty years. He directed the first platting of the town in 1850 and built the first bridge across the Fox River at Kaukauna in 1851, which led to the development of a small community.

The falls at Kaukauna eventually presented an obstacle for transportation that led to the construction of a series of canals and locks in 1856. The infrastructure allowed larger steamboats to replace the flat-bottomed Durham boats that dominated river traffic in the 1830s and 1840s. The construction of the system also provided a boon to the local economy.

The Chicago and Northwestern Railroad reached Kaukauna in 1862, and industry thrived. By 1870, Kaukauna boasted two large flour mills, two large factories making staves for flour barrels, the Diedrich sawmill, and the Reuter Brothers spoke factory, which did business in hardwood logs and railroad ties. The Chicago and Northwestern Railroad line north of the river joined the Milwaukee Lakeshore and Western Railroad in 1872.

In 1872, Colonel Henry A. Frambach and his brother John Stoveken opened the first paper mill in the City of Kaukauna, the Eagle Paper and Flouring Mill, on the site of Stoveken and Henry Hewitt's 1867 flour mill that was destroyed by a fire. Soon after the mill's start, Frambach became the second producer of wood pulp in the state and the first to manufacture wood pulp paper.

The second railroad boom of the 1880s brought Irish and German workers to the area. 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. Company housing for the railroad workers developed in the south-central area of Kaukauna.

The American Pulp Company was established in 1883, becoming the Thilmany Pulp and Paper Company in 1889. The company was known for its diversified and innovative paper products, including the first tissue paper manufactured in Wisconsin, produced in 1885.

**CITY OF KAUKAUNA**  
**2022 BUDGET**  
**EARLY 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 construction of five municipal hydroelectric generating plants gave Kaukauna its nickname, "The Electric City."

Today, the City of Kaukauna is a growing and prosperous community of just over 16,000 residents. Rich in natural resources and beautiful landscapes, the riverfront city of Kaukauna combines traditional Midwestern values with a history of progressive moves – from free education to clean energy – that protect and enhance the long-term health of the community for generations to come.

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# **CITY OF KAUKAUNA**

## **2022 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 2022 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**  
**2022 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 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

## 2022 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 2022 operating budget does not anticipate any reduction in services. The 2022 capital improvement budget includes approximately \$1,950,000 for street and sidewalk improvements, \$1,835,000 for utility improvements, \$957,000 for municipal equipment, and \$4,235,000 for park improvements.

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

The 2022 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 it 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 2022 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 increase to \$7.00 for budget year 2022.

The storm sewer utility rate was increased from \$84.00 per ERU per year to \$90 per ERU per year January 1, 2019. This rate is budgeted to increase to \$96 per ERU per year for the 2022 budget.

The assessed tax rate for the City is projected to decrease by \$1.53 or 15.46%. The assessed tax rate for the City and the overlapping municipal tax jurisdictions is projected to decrease significantly at 21.82%.

## **CITY OF KAUKAUNA**

### **2022 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 \$4,925,095 meets the City Council directive. This projected balance is considerably more than the City Council directive. Fifteen percent (15%) of the 2022 budget of \$15,751,680 equals \$2,362,752. 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 2022 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 75.1% of the allowable legal limit as of December 31, 2021. However, approximately 24.0% 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**  
**2022 BUDGET**  
*FINANCIAL PROGRAM SUMMARY*

As required by law, the proposed budget for 2022 is balanced and provides for the needs and requirements of the City. The budget for 2022 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.

**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.

**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.

**CITY OF KAUKAUNA**  
**2022 BUDGET**  
*FINANCIAL PROGRAM SUMMARY*

**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 40.6% of General Fund revenue, is budgeted to increase 4.8%. The tax levy increase is primarily the result of increased cost in services provided. 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, 2.57%, 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 26.8% of all general fund revenue, is budgeted to increase \$161,536 or 3.97%.

**Debt Service Requirements** - Since 1993, the total outstanding debt has risen while the long-term debt as a percent of the legal limit has increased to approximately 75.1%. 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 89.8% 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 24.0% 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 2022 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**  
**2022 BUDGET**  
*FINANCIAL PROGRAM SUMMARY*

**Capital Projects Impact** - The 2022 Capital Projects Budget will require the issuance of approximately \$4,500,000 of general obligation long-term debt. The five-year Capital Improvement Program plan will require future debt issues of approximately \$4,000,000 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 \$4,925,095 as of December 31, 2021. 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 2022 since general fund balance exceeds the year-end target of \$2,362,752. 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 increase \$727,154 or 4.8%. The property tax component increased \$267,661 or 12.3%. 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 2022, this tax represents 14.6% of total general fund revenue sources. This tax source is budgeted to decrease slightly in 2022. The tax rate and book value of the assets in the city limits is what drives this revenue. There are many variables that go into the calculation that makes it difficult to project accurately.

Intergovernmental revenues are expected to increase \$161,536. State shared revenue and expenditure restraint are budgeted to also increase \$115,578 this year. The State highway aids are budgeted to increase \$21,434. 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 for the 2022 budget. Negotiations remain strong with the International Association of Fire Fighters AFL-CIO Kaukauna Local 1594 unit as we work towards an agreement for the 2022 budget.

The 2022 general fund expenditure budget of \$15,751,680 increased \$727,153 or 4.8%. Even with this increase, the City will continue to qualify for State expenditure restraint program funds. The expenditure restraint program will provide approximately \$272,742 in revenues for 2022.

**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**

### **2022 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 heads. 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 2022 budget process appears on the following page.

## 2022 Budget Preparation and Approval Process Schedule

| August '21 |    |    |    |    |    |    |
|------------|----|----|----|----|----|----|
| S          | M  | T  | W  | T  | F  | S  |
| 1          | 2  | 3  | 4  | 5  | 6  | 7  |
| 8          | 9  | 10 | 11 | 12 | 13 | 14 |
| 15         | 16 | 17 | 18 | 19 | 20 | 21 |
| 22         | 23 | 24 | 25 | 26 | 27 | 28 |
| 29         | 30 | 31 |    |    |    |    |

| September '21 |    |    |    |    |    |    |
|---------------|----|----|----|----|----|----|
| S             | M  | T  | W  | T  | F  | S  |
|               |    |    | 1  | 2  | 3  | 4  |
| 5             | 6  | 7  | 8  | 9  | 10 | 11 |
| 12            | 13 | 14 | 15 | 16 | 17 | 18 |
| 19            | 20 | 21 | 22 | 23 | 24 | 25 |
| 26            | 27 | 28 | 29 | 30 |    |    |

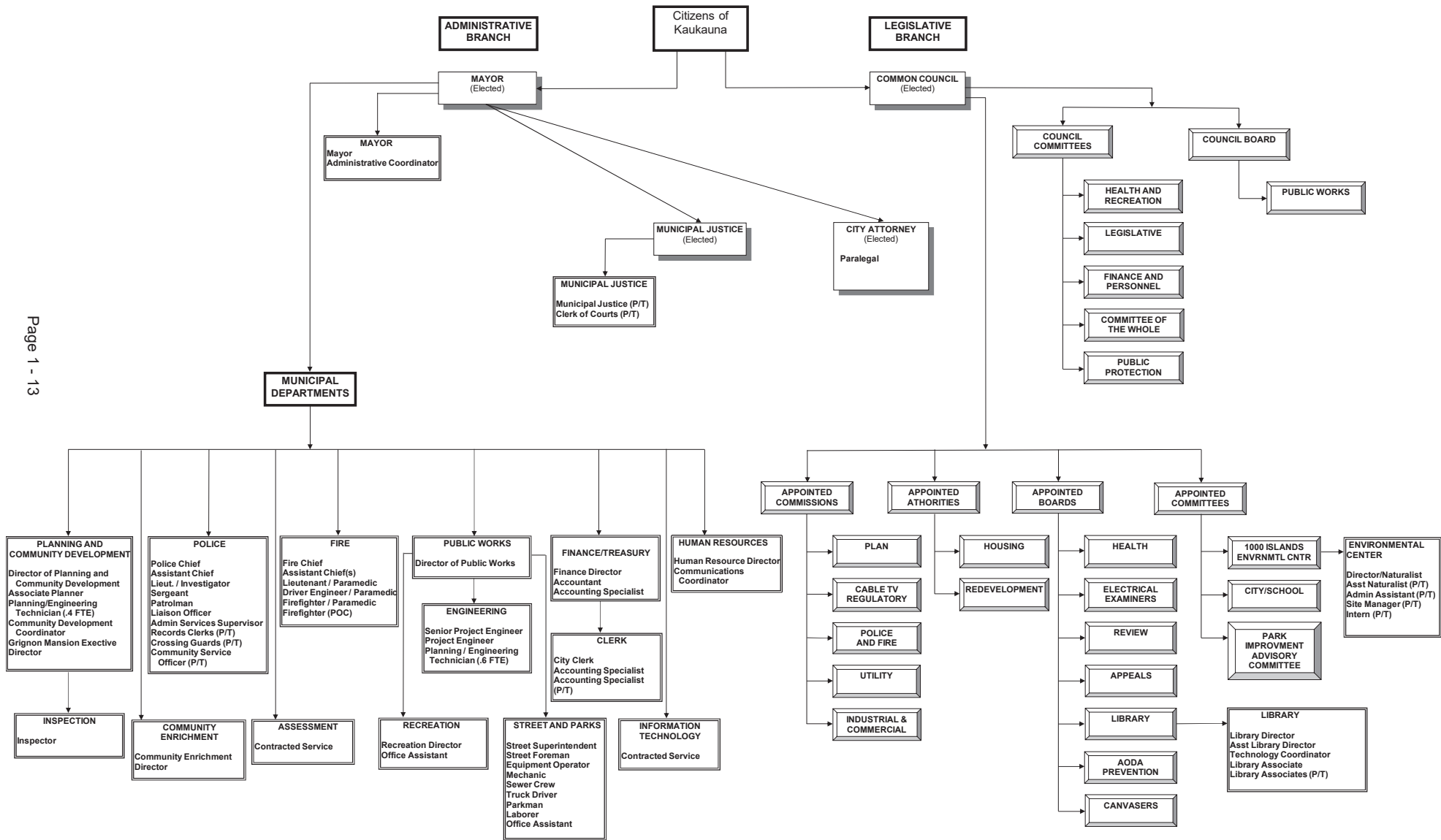
| October '21 |    |    |    |    |    |    |
|-------------|----|----|----|----|----|----|
| S           | M  | T  | W  | T  | F  | S  |
|             |    |    |    |    | 1  | 2  |
| 3           | 4  | 5  | 6  | 7  | 8  | 9  |
| 10          | 11 | 12 | 13 | 14 | 15 | 16 |
| 17          | 18 | 19 | 20 | 21 | 22 | 23 |
| 24          | 25 | 26 | 27 | 28 | 29 | 30 |
| 31          |    |    |    |    |    |    |

| November '21 |    |    |    |    |    |    |
|--------------|----|----|----|----|----|----|
| S            | M  | T  | W  | T  | F  | S  |
|              | 1  | 2  | 3  | 4  | 5  | 6  |
| 7            | 8  | 9  | 10 | 11 | 12 | 13 |
| 14           | 15 | 16 | 17 | 18 | 19 | 20 |
| 21           | 22 | 23 | 24 | 25 | 26 | 27 |
| 28           | 29 | 30 |    |    |    |    |

- August 20 – Distribution of 5 Year Capital Improvement Project CIP to Department Managers
- August 23 – Distribution of Budget Worksheets to Department Managers
- September 2 – Review CIP Internally with Department Heads
- September 10 – Non –Personnel Budgets Due
- September 14 – Present 5 year Capital Improvement CIP to committee/council for Feedback
- September 20 – through 24 – Administrative Budget Round Table (Discuss Budget Items) as an Aggregate
- October 4<sup>th</sup> – Present Non Personnel Items to Finance/Personnel Committee for feedback
- October 18<sup>th</sup> – Present Personnel items to Finance/Personnel committee for feedback
- **October 21<sup>st</sup> – Submit Public Hearing Notice to Clerk for Class 1 posting at least 15 days prior to Hearing**
- *Week of November 1<sup>st</sup> – Print Budget Books and Distribute*
- November 8 – Proposed Budget Presentation to Council at 6pm
- November 16 – Public Hear and Budget Adoption

# CITY OF KAUKAUNA

## 2022 BUDGET Organizational Chart



**CITY OF KAUKAUNA**  
**2022 BUDGET**  
**DEPARTMENTAL POSITION SUMMARY**

| DEPARTMENT                  | 2020         |              |               | 2021         |              |               | 2022         |              |               | 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         | 1.25         | 0.00          | 0.00         | 1.25         | 0.00          | 0.00         | 1.25         | 0.00          | 0.00              | 0.00        | 0.00        |
| Community Enrichment        | 0.00         | 0.00         | 0.00          | 0.00         | 0.00         | 0.00          | 1.00         | 0.00         | 0.00          | 1.00              | 0.00        | 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/Treasury/Clerk      | 5.00         | 0.50         | 0.00          | 5.00         | 0.50         | 0.00          | 5.00         | 0.50         | 0.00          | 0.00              | 0.00        | 0.00        |
| Human Resources             | 0.00         | 0.00         | 0.00          | 0.00         | 0.00         | 0.00          | 1.00         | 0.00         | 0.00          | 1.00              | 0.00        | 0.00        |
| Information Technology      | 0.00         | 0.00         | 0.00          | 0.00         | 0.00         | 0.00          | 1.00         | 0.00         | 0.00          | 1.00              | 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 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.         | 3.40         | 0.00         | 2.00          | 3.40         | 0.00         | 2.00          | 3.21         | 0.00         | 2.00          | -0.19             | 0.00        | 0.00        |
| Building Inspection         | 0.00         | 0.00         | 0.00          | 1.00         | 0.00         | 0.00          | 1.00         | 0.00         | 0.00          | 0.00              | 0.00        | 0.00        |
| Fire                        | 20.00        | 0.00         | 18.00         | 20.00        | 0.00         | 18.00         | 20.00        | 0.00         | 18.00         | 0.00              | 0.00        | 0.00        |
| Police                      | 27.00        | 2.86         | 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         | 1.80         | 0.00          | 0.00         | 1.80         | 0.00          | 0.00              | 0.00        | 0.00        |
| Engineering                 | 3.60         | 0.00         | 1.00          | 3.60         | 0.00         | 1.00          | 3.60         | 0.00         | 1.00          | 0.00              | 0.00        | 0.00        |
| Forestry                    | 0.00         | 0.00         | 0.40          | 0.00         | 0.00         | 0.40          | 0.00         | 0.00         | 0.40          | 0.00              | 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          | 20.00        | 0.00         | 2.10          | 20.00        | 0.00         | 2.10          | 20.00        | 0.00         | 2.10          | 0.00              | 0.00        | 0.00        |
| Street Signs & Markers      | 0.00         | 0.00         | 0.80          | 0.00         | 0.00         | 0.80          | 0.00         | 0.00         | 0.80          | 0.00              | 0.00        | 0.00        |
| Weed Control                | 0.00         | 0.00         | 1.60          | 0.00         | 0.00         | 1.60          | 0.00         | 0.00         | 1.60          | 0.00              | 0.00        | 0.00        |
| Refuse Collection           | 0.00         | 0.00         | 1.90          | 0.00         | 0.00         | 1.90          | 0.00         | 0.00         | 1.90          | 0.00              | 0.00        | 0.00        |
| Adult Sports                | 0.67         | 0.00         | 8.00          | 0.66         | 0.00         | 8.00          | 0.67         | 0.00         | 8.00          | 0.01              | 0.00        | 0.00        |
| Athletic Fields             | 0.00         | 0.00         | 0.10          | 0.00         | 0.00         | 0.10          | 0.00         | 0.00         | 0.10          | 0.00              | 0.00        | 0.00        |
| Library                     | 4.00         | 4.77         | 0.00          | 4.00         | 4.77         | 0.00          | 5.00         | 4.77         | 0.00          | 1.00              | 0.00        | 0.00        |
| Swimming Pool               | 0.67         | 0.00         | 40.00         | 0.67         | 0.00         | 40.00         | 0.67         | 0.00         | 40.00         | 0.00              | 0.00        | 0.00        |
| Youth Sports                | 0.67         | 0.00         | 15.00         | 0.67         | 0.00         | 15.00         | 0.67         | 0.00         | 15.00         | 0.00              | 0.00        | 0.00        |
| Parks                       | 0.00         | 0.00         | 1.70          | 0.00         | 0.00         | 1.70          | 0.00         | 0.00         | 1.70          | 0.00              | 0.00        | 0.00        |
| Storm Sewer Maintenance     | 1.00         | 0.00         | 0.00          | 1.00         | 0.00         | 0.00          | 0.75         | 0.00         | 0.00          | -0.25             | 0.00        | 0.00        |
| Street Cleaning             | 1.50         | 0.00         | 0.00          | 1.50         | 0.00         | 0.00          | 1.50         | 0.00         | 0.00          | 0.00              | 0.00        | 0.00        |
| Sanitary Sewer Utility      | 1.50         | 0.00         | 0.06          | 1.50         | 0.00         | 0.06          | 1.75         | 0.00         | 0.06          | 0.25              | 0.00        | 0.00        |
| <b>TOTAL</b>                | <b>93.00</b> | <b>12.02</b> | <b>127.96</b> | <b>93.99</b> | <b>11.68</b> | <b>127.96</b> | <b>97.81</b> | <b>11.68</b> | <b>127.96</b> | <b>3.82</b>       | <b>0.00</b> | <b>0.00</b> |

## CITY OF KAUKAUNA

### 2022 BUDGET

#### SUMMARY OF MUNICIPAL TAX LEVY DISTRIBUTION

| <i>FUND</i>                               | <i>2020<br/>LEVY</i> | <i>2021<br/>LEVY</i> | <i>INCREASE /<br/>(DECREASE)</i> | <i>PERCENT<br/>CHANGE</i> |
|---|----------------------|----------------------|----------------------------------|---------------------------|
| <b>GENERAL</b>                            | 5,687,322            | 6,387,472            | 700,150                          | 12.31%                    |
| <b>1,000 ISLANDS ENVIRONMENTAL CENTER</b> | 192,503              | 120,000              | (72,503)                         | -37.66%                   |
| <b>DEBT SERVICE (301 Fund)</b>            | 3,727,032            | 3,783,090            | 56,058                           | 1.50%                     |
| <b>Grignon Mansion (219 Fund)</b>         | 20,000               | 44,175               | 24,175                           | 120.88%                   |
| <b>Nelson Crossing (224 Fund)</b>         | 0                    | 1,800                | 1,800                            | 0.00%                     |
| <b>TOTAL MUNICIPAL LEVY</b>               | 9,626,857            | 10,336,537           | 709,680                          | 7.37%                     |

# CITY OF KAUKAUNA

## 2022 BUDGET

### COMPARATIVE SUMMARY OF JURISDICTIONAL LEVIES AND EQUALIZED VALUE TAX RATES FOR THE 2020 & 2021 LEVY YEARS - OUTAGAMIE COUNTY

| <i>JURISDICTION</i>              | <i>2020<br/>LEVY</i> | <i>2021<br/>LEVY</i> | <i>INCREASE /<br/>(DECREASE)<br/>IN LEVY</i> | <i>%</i> | <i>2020<br/>TAX RATE</i> | <i>2021<br/>TAX RATE</i> | <i>INCREASE /<br/>(DECREASE)<br/>TAX RATE</i> | <i>%</i> |
|----------------------------------|----------------------|----------------------|--|----------|--------------------------|--------------------------|---|----------|
| KAUKAUNA MUNICIPAL               | 9,626,856.97         | 10,336,164.83        | 709,307.86                                   | 7.37     | 8.45620                  | 8.46439                  | 0.00819                                       | 0.10     |
| KAUKAUNA SCHOOL DISTRICT         | 9,594,265.55         | 8,592,800.19         | (1,001,465.36)                               | (10.44)  | 8.74987                  | 7.03673                  | (1.71314)                                     | (19.58)  |
| FOX VALLEY TECHNICAL COLLEGE     | 1,123,215.64         | 1,102,570.68         | (20,644.96)                                  | (1.84)   | 1.02325                  | 0.90291                  | (0.12034)                                     | (11.76)  |
| OUTAGAMIE COUNTY*                | 4,094,781.24         | 4,235,926.95         | 141,145.71                                   | 3.45     | 3.78718                  | 3.46884                  | (0.31834)                                     | (8.41)   |
| ENVIRONMENTAL TIF DISTRICT NO. 1 | 92,304.73            | 90,664.01            | (1,640.72)                                   | (1.78)   | ---                      | ---                      | ---   | ---      |
| TAX INCREMENTAL DISTRICT NO. 4   | 80,550.41            | 124,743.99           | 44,193.58                                    | 54.86    | ---                      | ---                      | ---   | ---      |
| TAX INCREMENTAL DISTRICT NO. 5   | 372,817.01           | 457,940.48           | 85,123.47                                    | 22.83    | ---                      | ---                      | ---   | ---      |
| TAX INCREMENTAL DISTRICT NO. 6   | 987,804.21           | 933,681.09           | (54,123.12)                                  | (5.48)   | ---                      | ---                      | ---   | ---      |
| TAX INCREMENTAL DISTRICT NO. 8   | 119,242.80           | 116,914.08           | (2,328.72)                                   | (1.95)   | ---                      | ---                      | ---   | ---      |
| TAX INCREMENTAL DISTRICT NO. 9   | 26,241.81            | 29,890.78            | 3,648.98                                     | 13.91    | ---                      | ---                      | ---   | ---      |
| TAX INCREMENTAL DISTRICT NO. 10  | 8,523.83             | 98,899.32            | 90,375.49                                    | 0.00     | ---                      | ---                      | ---   | ---      |
| SUBTOTAL                         | 26,126,604.20        | 26,120,196.41        | (6,407.79)                                   | (0.02)   | 22.01650                 | 19.87287                 | (2.14363)                                     | (9.74)   |
| STATE CREDIT - SCHOOLS           | (1,711,417.17)       | (1,698,326.40)       | 13,090.77                                    | 0.76     | (1.50364)                | (1.29208)                | 0.21  | 14.07    |
| NET LEVY AND TAX RATE            | 24,415,187.03        | 24,421,870.01        | 6,682.98                                     | 0.03     | 20.51286                 | 18.58079                 | (1.93207)                                     | (9.42)   |

# CITY OF KAUKAUNA

## 2022 BUDGET

### COMPARATIVE SUMMARY OF JURISDICTIONAL LEVIES AND ASSESSED VALUE TAX RATES FOR THE 2020 & 2021 LEVY YEARS - OUTAGAMIE COUNTY

| JURISDICTION                     | 2020<br>LEVY   | 2021<br>LEVY   | INCREASE /<br>(DECREASE)<br>IN LEVY | %       | 2020<br>TAX RATE | 2021<br>TAX RATE | INCREASE /<br>(DECREASE)<br>TAX RATE | %       |
|----------------------------------|----------------|----------------|-------------------------------------|---------|------------------|------------------|--------------------------------------|---------|
| KAUKAUNA MUNICIPAL               | 9,626,856.97   | 10,336,164.83  | 709,307.86                          | 7.37    | 9.8759505        | 8.2113411        | (1.6646094)                          | (16.86) |
| KAUKAUNA SCHOOL DISTRICT         | 9,594,265.55   | 8,592,800.19   | (1,001,465.36)                      | (10.44) | 9.8425200        | 6.8263600        | (3.0161600)                          | (30.64) |
| FOX VALLEY TECHNICAL COLLEGE     | 1,123,215.64   | 1,102,570.68   | (20,644.96)                         | (1.84)  | 1.1522800        | 0.8759100        | (0.2763700)                          | (23.98) |
| OUTAGAMIE COUNTY                 | 4,094,781.24   | 4,235,926.95   | 141,145.71                          | 3.45    | 4.2007300        | 3.3651400        | (0.8355900)                          | (19.89) |
| ENVIRONMENTAL TIF DISTRICT NO. 1 | 92,304.73      | 90,664.01      | (1,640.72)                          | (1.78)  | ---              | ---              | ---                                  | ---     |
| TAX INCREMENTAL DISTRICT NO. 4   | 80,550.41      | 124,743.99     | 44,193.58                           | 54.86   | ---              | ---              | ---                                  | ---     |
| TAX INCREMENTAL DISTRICT NO. 5   | 372,817.01     | 457,940.48     | 85,123.47                           | 22.83   | ---              | ---              | ---                                  | ---     |
| TAX INCREMENTAL DISTRICT NO. 6   | 987,804.21     | 933,681.09     | (54,123.12)                         | (5.48)  | ---              | ---              | ---                                  | ---     |
| TAX INCREMENTAL DISTRICT NO. 8   | 119,242.80     | 116,914.08     | (2,328.72)                          | (1.95)  | ---              | ---              | ---                                  | ---     |
| TAX INCREMENTAL DISTRICT NO. 9   | 26,241.81      | 29,890.78      | 3,648.98                            | 13.91   | ---              | ---              | ---                                  | ---     |
| TAX INCREMENTAL DISTRICT NO. 10  | 11,629.83      | 98,899.32      | 87,269.49                           | 0.00    | ---              | ---              | ---                                  | ---     |
| SUBTOTAL                         | 26,129,710     | 26,120,196     | (9,514)                             | (0.04)  | 25.0715          | 19.2788          | (5.7927)                             | (23.10) |
| STATE CREDIT - SCHOOLS           | (1,711,417.17) | (1,698,326.40) | 13,090.77                           | 0.76    | (1.64)           | (1.25)           | 0.39                                 | 23.67   |
| NET LEVY AND TAX RATE            | 24,415,187.03  | 24,421,870     | 3,576.98                            | 0.01    | 23.4292          | 18.0253          | (5.4039)                             | (23.06) |



# CITY OF KAUKAUNA

## 2022 Budget

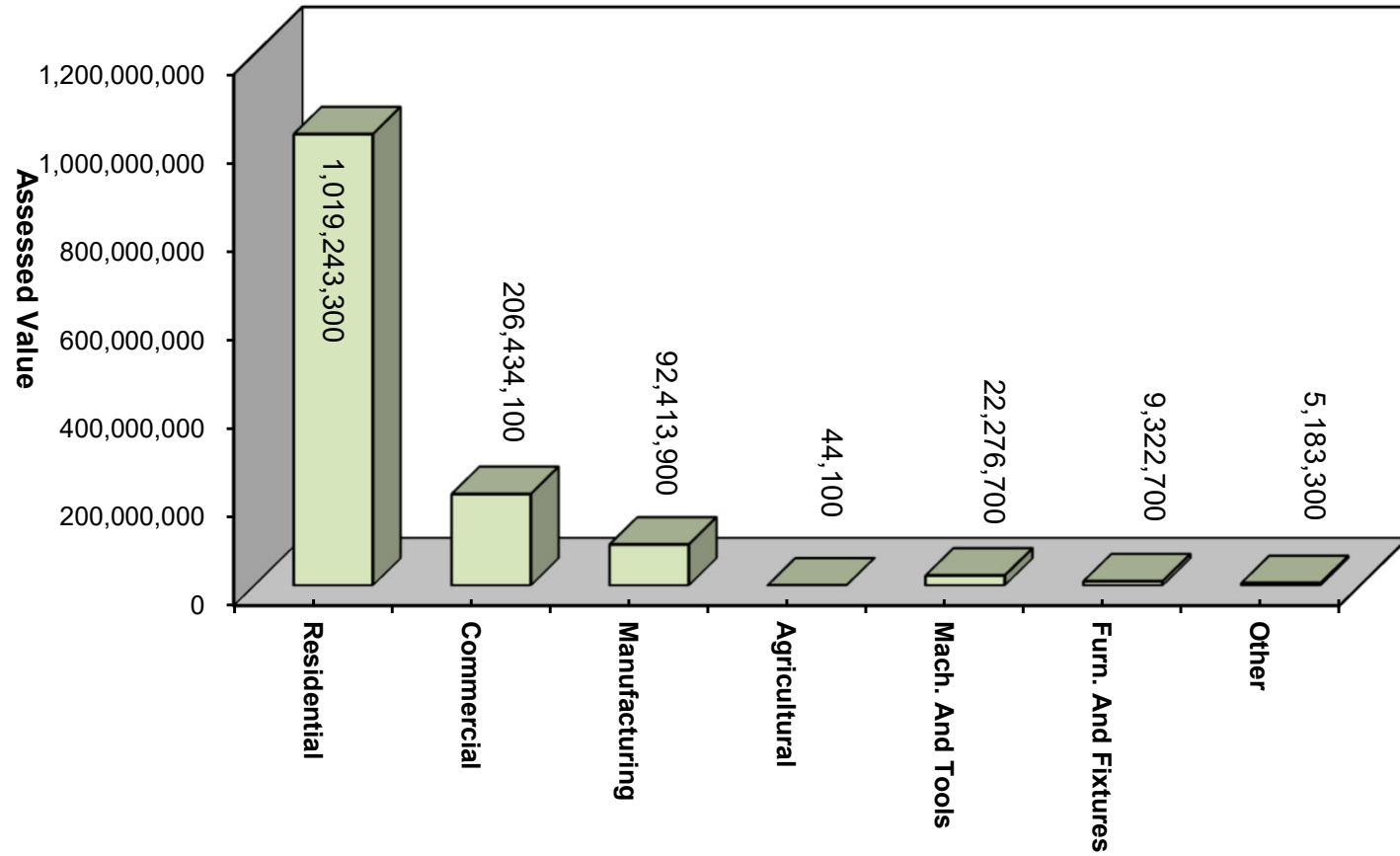
### COMPARATIVE SUMMARY OF ASSESSED AND EQUALIZED VALUATIONS FOR THE 2020 & 2021 LEVIES

|  | JANUARY 1,<br>2020   | JANUARY 1,<br>2021   | INCREASE /<br>(DECREASE) | %             |
|--|----------------------|----------------------|--------------------------|---------------|
| <b>REAL ESTATE</b>                           |                      |                      |                          |               |
| Residential                                  | 747,796,800          | 1,019,243,300        | 271,446,500              | 36.30%        |
| Commercial                                   | 190,331,000          | 206,434,100          | 16,103,100               | 8.46%         |
| Manufacturing                                | 74,293,800           | 92,413,900           | 18,120,100               | 24.39%        |
| Agricultural                                 | 36,100               | 44,100               | 8,000                    | 22.16%        |
| <b>TOTAL REAL ESTATE</b>                     | <b>979,773,600</b>   | <b>1,318,135,400</b> | <b>305,669,700</b>       | <b>31.20%</b> |
| <b>PERSONAL PROPERTY</b>                     |                      |                      |                          |               |
| Machinery, Tools & Patterns                  | 17,769,600           | 22,276,700           | 4,507,100                | 25.36%        |
| Furniture, Fixtures & Equipment              | 7,825,800            | 9,322,700            | 1,496,900                | 19.13%        |
| All Other Personal Property                  | 4,071,800            | 5,183,300            | 1,111,500                | 27.30%        |
| <b>TOTAL PERSONAL PROPERTY</b>               | <b>27,717,700</b>    | <b>36,782,700</b>    | <b>7,115,500</b>         | <b>25.67%</b> |
| <b>TOTAL ASSESSED VALUATION</b>              | <b>1,042,124,900</b> | <b>1,354,918,100</b> | <b>312,785,200</b>       | <b>30.01%</b> |
| <b>TOTAL ASSESSED VALUATION</b>              |                      |                      |                          |               |
| Calumet County                               | 49,560               | 63,700               | 14,140                   | 28.53%        |
| Outagamie County                             | 1,042,124,900        | 1,354,918,100        | 312,793,200              | 30.01%        |
| <b>TOTAL ASSESSED VALUATION</b>              | <b>1,007,538,500</b> | <b>1,354,981,800</b> | <b>312,807,340</b>       | <b>31.05%</b> |
| <b>EQUALIZED VALUATION</b>                   |                      |                      |                          |               |
| <b>TOTAL CITY (Excluding TID Increments)</b> |                      |                      |                          |               |
| Calumet County                               | 46,600               | 47,300               | 700                      | 1.50%         |
| Outagamie County                             | 1,208,272,500        | 1,314,364,000        | 106,091,500              | 8.78%         |
| <b>TOTAL INCLUDING TID INCREMENTS</b>        | <b>1,208,319,100</b> | <b>1,314,411,300</b> | <b>106,092,200</b>       | <b>8.78%</b>  |
| <b>TID INCREMENTS</b>                        |                      |                      |                          |               |
| ENVIRONMENTAL REMEDIATION NO. 1              | 4,268,800            | 4,562,200            | 293,400                  | 6.87%         |
| TID NO. 4                                    | 3,725,200            | 6,277,100            | 2,551,900                | 68.50%        |
| TID NO. 5                                    | 17,241,600           | 23,043,500           | 5,801,900                | 33.65%        |
| TID NO. 6                                    | 45,682,800           | 46,982,700           | 1,299,900                | 2.85%         |
| TID NO. 8                                    | 5,514,600            | 5,883,100            | 368,500                  | 6.68%         |
| TID NO. 9                                    | 1,213,600            | 1,504,100            | 290,500                  | 23.94%        |
| TID NO. 10                                   | 394,200              | 4,976,600            | 4,582,400                | 1162.46%      |
| <b>TOTAL TID INCREMENTS</b>                  | <b>56,599,100</b>    | <b>93,229,300</b>    | <b>36,630,200</b>        | <b>64.72%</b> |
| <b>TOTAL EXCLUDING TID INCREMENTS</b>        | <b>1,097,148,000</b> | <b>1,221,134,700</b> | <b>142,722,400</b>       | <b>13.01%</b> |
| <b>ASSESSMENT RATIO - OUTAGAMIE CTY</b>      | <b>86.246%</b>       | <b>103.1%</b>        |                          |               |

## 2022 BUDGET

City of Kaukauna

Assessed Value By Property Type



Real Estate and Personal Property

## CITY OF KAUKAUNA

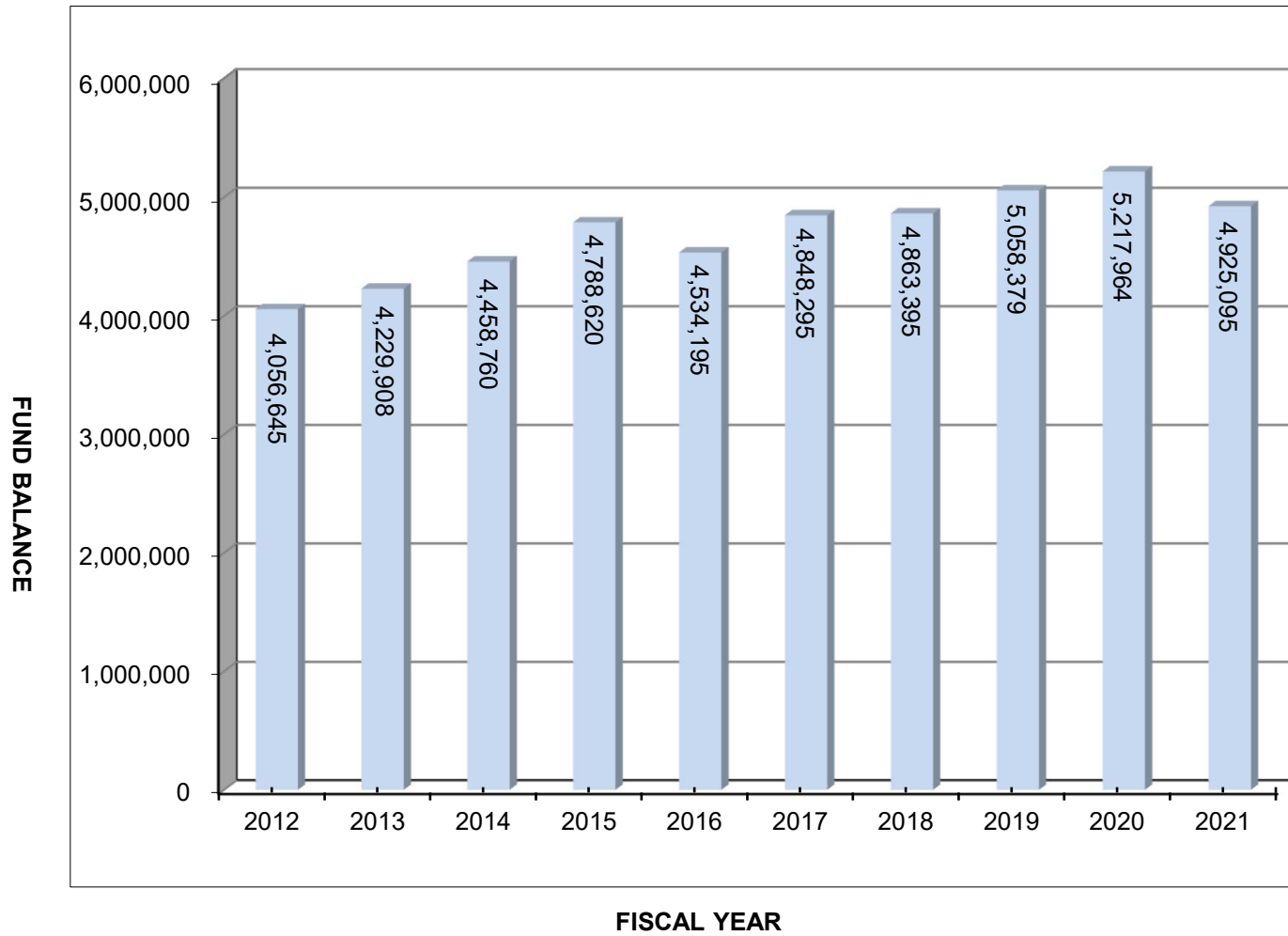
### 2022 BUDGET

*SUMMARY OF MUNICIPAL TAX LEVY AND  
GENERAL FUND BALANCE  
FOR THE FISCAL YEARS 2012 THROUGH 2021*

| <i>FISCAL<br/>YEAR</i> | <i>MUNICIPAL<br/>TAX LEVY</i> | <i>GENERAL<br/>FUND<br/>BALANCE</i> |
|------------------------|-------------------------------|-------------------------------------|
| <b>2012</b>            | 7,683,476                     | 4,056,645                           |
| <b>2013</b>            | 7,977,126                     | 4,229,908                           |
| <b>2014</b>            | 8,203,280                     | 4,458,760                           |
| <b>2015</b>            | 8,340,330                     | 4,788,620                           |
| <b>2016</b>            | 8,377,385                     | 4,534,195                           |
| <b>2017</b>            | 8,823,643                     | 4,848,295                           |
| <b>2018</b>            | 8,990,163                     | 4,863,395                           |
| <b>2019</b>            | 9,277,707                     | 5,058,379                           |
| <b>2020</b>            | 9,626,857                     | 5,217,964                           |
| <b>2021</b>            | 10,336,537                    | 4,925,095 *                         |

\* Preliminary estimate for 2022 budget

**2022 BUDGET**  
City of Kaukauna  
FUND BALANCE - GENERAL FUND



# CITY OF KAUKAUNA

## 2022 BUDGET

PROJECTED FUND BALANCE AS OF DECEMBER 31, 2021

|   | GENERAL<br>FUND  | ENVIRON-<br>MENTAL<br>CENTER<br>FUND | REDEVELOP-<br>MENT<br>AUTHORITY<br>FUND | GENERAL<br>DEBT<br>SERVICE<br>FUND | CAPITAL<br>PROJECTS<br>FUND | GRIGNON<br>MANSION<br>FUND | SPECIAL<br>ASSESSMENT<br>FUND | NELSON<br>CROSSING<br>FUND | SPACE<br>NEEDS<br>FUND |
|---|------------------|--------------------------------------|---|------------------------------------|-----------------------------|----------------------------|-------------------------------|----------------------------|------------------------|
| <b>BALANCE AS OF DECEMBER 31, 2020</b>                            |                  |                                      |   |                                    |                             |                            |                               |                            |                        |
| Inventories and Prepaid Expenses                                  | 48,378           | 0                                    | 0                                       | 0                                  | 0                           | 0                          | 0                             | 0                          | 0                      |
| Assigned For Subsequent Years' Expenditure                        | 410,000          | 79,902                               | 856,560                                 | 5,831,181                          | 969,785                     | 18,347                     | 2,762,126                     | 0                          | 1,485,620              |
| Unassigned  | 4,759,586        | 0                                    | 0                                       | 0                                  | (852,210)                   | 0                          | 0                             | 0                          | 0                      |
| <b>Total</b>  | <b>5,217,964</b> | <b>79,902</b>                        | <b>856,560</b>                          | <b>5,831,181</b>                   | <b>117,575</b>              | <b>18,347</b>              | <b>2,762,126</b>              | <b>0</b>                   | <b>1,485,620</b>       |
| <b>PROJECTED CHANGE IN FUND BALANCE<br/>FROM 2019 OPERATIONS,</b> |                  |                                      |   |                                    |                             |                            |                               |                            |                        |
| Revenues And Operating Transfers In                               | 14,180,480       | 247,503                              | 103,058                                 | 3,783,090                          | 7,756,086                   | 58,000                     | 1,681,000                     | 0                          | 1,150,000              |
| Expenditures And Operating Transfers Out                          | (14,473,350)     | (224,566)                            | (189,838)                               | (6,358,295)                        | (6,609,027)                 | (71,731)                   | (1,810,000)                   | (150)                      | (2,340,033)            |
| <b>Total</b>  | <b>(292,869)</b> | <b>22,937</b>                        | <b>(86,780)</b>                         | <b>(2,575,205)</b>                 | <b>1,147,059</b>            | <b>(13,731)</b>            | <b>(129,000)</b>              | <b>(150)</b>               | <b>(1,190,033)</b>     |
| <b>ADJUSTMENTS TO FUND BALANCE</b>                                |                  |                                      |   |                                    |                             |                            |                               |                            |                        |
| Transfers to Other Funds  | 0                | 0                                    | 0                                       | 0                                  | 0                           | 0                          | (200,000)                     | 0                          | 0                      |
| Transfers From Other Funds  | 0                | 0                                    | 0                                       | 2,577,776                          | 0                           | 0                          | 0                             | 0                          | 0                      |
| <b>Total</b>  | <b>0</b>         | <b>0</b>                             | <b>0</b>                                | <b>2,577,776</b>                   | <b>0</b>                    | <b>0</b>                   | <b>(200,000)</b>              | <b>0</b>                   | <b>0</b>               |
| <b>BALANCE AS OF DECEMBER 31, 2021</b>                            |                  |                                      |   |                                    |                             |                            |                               |                            |                        |
| Inventories and Prepaid Expenses                                  | 48,378           | 0                                    | 0                                       | 0                                  | 0                           | 0                          | 0                             | 0                          | 0                      |
| Assigned For Subsequent Years' Expenditure                        | 410,000          | 79,902                               | 856,560                                 | 5,831,181                          | 969,785                     | 18,347                     | 2,762,126                     | 0                          | 1,485,620              |
| Unassigned  | 4,466,717        | 22,937                               | (86,780)                                | 2,571                              | 294,849                     | (13,731)                   | (329,000)                     | (150)                      | (1,190,033)            |
| <b>Total</b>  | <b>4,925,095</b> | <b>102,839</b>                       | <b>769,780</b>                          | <b>5,833,752</b>                   | <b>1,264,634</b>            | <b>4,616</b>               | <b>2,433,126</b>              | <b>(150)</b>               | <b>295,587</b>         |

# CITY OF KAUKAUNA

## 2022 BUDGET

### SUMMARY OF REVENUES & EXPENDITURES FOR ALL FUNDS

| <i>FUND</i>                             | <i>2020<br/>BUDGET</i> | <i>2020<br/>ACTUAL</i> | <i>2021<br/>BUDGET</i> | <i>2021<br/>ESTIMATED<br/>ACTUAL</i> | <i>2022<br/>BUDGET</i> |
|---|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b><u>REVENUES</u></b>                  |                        |                        |                        |                                      |                        |
| <b>General</b>                          | 14,584,478             | 14,502,934             | 15,024,526             | 14,180,480                           | 15,751,680             |
| <b><i>Special Revenues</i></b>          |                        |                        |                        |                                      |                        |
| <b>1000 Islands</b>                     | 230,550                | 247,913                | 253,503                | 247,503                              | 196,000                |
| <b>Redevelopment Authority</b>          | 235,000                | 109,595                | 105,000                | 103,058                              | 116,000                |
| <b>Special Assessment</b>               | 1,700,000              | 1,856,860              | 1,600,000              | 1,681,000                            | 1,680,000              |
| <b>Grignon Mansion</b>                  | 65,700                 | 55,988                 | 56,800                 | 58,000                               | 71,175                 |
| <b>Solid Waste</b>                      | 360,000                | 369,254                | 370,000                | 375,352                              | 380,000                |
| <b>Vehicle Registration Fee</b>         | 175,000                | 156,957                | 170,000                | 159,519                              | 170,000                |
| <b>RedHill Landfill</b>                 | 0                      | 86,700                 | 0                      | 88,855                               | 87,000                 |
| <b>Nelson Crossing</b>                  | 0                      | 0                      | 0                      | 0                                    | 1,800                  |
| <b>Subdivision Fee</b>                  | 10,065                 | 14,509                 | 17,567                 | 24,471                               | 30,000                 |
| <b>Debt Service</b>                     | 6,943,459              | 6,944,805              | 7,080,893              | 7,792,882                            | 6,360,866              |
| <b>Capital Projects</b>                 | 5,905,000              | 7,389,188              | 6,568,500              | 7,756,086                            | 9,048,300              |
| <b>Industrial Park</b>                  | 23,933                 | 48,675                 | 23,933                 | 131,742                              | 150,000                |
| <b>Space Needs Fund</b>                 | 2,412,750              | 3,221,500              | 2,500                  | 1,150,000                            | 0                      |
| <b>Municipal Services Building</b>      | 771,344                | 768,744                | 500                    | 65                                   | 500                    |
| <b>Tax Incremental Districts (TIDs)</b> | 2,618,853              | 2,452,695              | 3,091,180              | 6,487,571                            | 2,738,946              |
| <b>Enterprise</b>                       |                        |                        |                        |                                      |                        |
| <b>Storm Water Utility</b>              | 1,311,000              | 1,331,723              | 1,308,000              | 1,244,815                            | 1,330,500              |
| <b>Sanitary Sewer Utility</b>           | 3,502,500              | 3,467,550              | 3,452,500              | 3,141,848                            | 3,247,049              |
| <b>TOTAL REVENUES</b>                   | 40,849,631             | 43,025,589             | 39,125,402             | 44,623,247                           | 41,359,816             |

# CITY OF KAUKAUNA

## 2022 BUDGET

### SUMMARY OF REVENUES & EXPENDITURES FOR ALL FUNDS

| <i>FUND</i>                             | <i>2020<br/>BUDGET</i> | <i>2020<br/>ACTUAL</i> | <i>2021<br/>BUDGET</i> | <i>2021<br/>ESTIMATED<br/>ACTUAL</i> | <i>2022<br/>BUDGET</i> |
|---|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b><u>EXPENDITURES</u></b>              |                        |                        |                        |                                      |                        |
| <b>General</b>                          | 14,585,632             | 14,224,665             | 15,024,526             | 14,473,350                           | 15,751,680             |
| <b><i>Special Revenue</i></b>           |                        |                        |                        |                                      |                        |
| <b>1000 Islands</b>                     | 230,550                | 220,603                | 260,303                | 224,566                              | 266,330                |
| <b>Redevelopment Authority</b>          | 100,000                | 155,202                | 100,000                | 189,838                              | 100,000                |
| <b>Special Assessment</b>               | 2,260,000              | (557)                  | 2,010,000              | 2,010,000                            | 1,715,000              |
| <b>Grignon Mansion</b>                  | 69,835                 | 33,789                 | 68,780                 | 71,731                               | 75,720                 |
| <b>Solid Waste</b>                      | 339,000                | 377,419                | 339,000                | 348,769                              | 411,000                |
| <b>Vehicle Registration Fee</b>         | 225,000                | 0                      | 154,000                | 235,000                              | 200,000                |
| <b>RedHill Landfill</b>                 | 0                      | 55,148                 | 0                      | 100,000                              | 150,000                |
| <b>Nelson Crossing</b>                  | 0                      | 0                      | 0                      | 150                                  | 1,432                  |
| <b>Subdivision Fee</b>                  | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>Debt Service</b>                     | 6,943,459              | 8,121,863              | 7,080,893              | 7,168,724                            | 6,358,295              |
| <b>Capital Projects</b>                 | 14,053,108             | 9,127,676              | 7,724,000              | 6,609,027                            | 7,906,000              |
| <b>Industrial Park</b>                  | 1,000                  | 588                    | 1,000                  | 893                                  | 1,000                  |
| <b>Space Needs Fund</b>                 | 3,480,090              | 2,916,231              | 3,310,090              | 2,340,033                            | 295,587                |
| <b>Municipal Services Building</b>      | 0                      | 19,335                 | 0                      | 3,351                                | 0                      |
| <b>Tax Incremental Districts (TIDs)</b> | 2,573,883              | 2,932,740              | 2,580,952              | 2,560,502                            | 2,852,257              |
| <b>Enterprise</b>                       |                        |                        |                        |                                      |                        |
| <b>Storm Water Utility</b>              | 1,342,948              | 1,088,037              | 1,262,761              | 1,157,621                            | 1,045,277              |
| <b>Sanitary Sewer Utility</b>           | 3,322,447              | 2,968,222              | 3,243,719              | 3,233,681                            | 3,229,878              |
| <b>TOTAL EXPENDITURES</b>               | <b>49,526,952</b>      | <b>42,240,961</b>      | <b>43,160,024</b>      | <b>40,727,236</b>                    | <b>40,359,455</b>      |

**CITY OF KAUKAUNA**  
**2022 BUDGET**  
**GENERAL FUND**  
**REVENUES - NON-COVERED SERVICE**

| DESCRIPTION                              | 2020<br>BUDGET   | 2020<br>ACTUAL   | 2021<br>BUDGET   | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET   |
|--|------------------|------------------|------------------|-----------------------------|------------------|
| <b>TAXES</b>                             |                  |                  |                  |                             |                  |
| Property Taxes - General                 | 5,419,661        | 5,421,812        | 5,687,322        | 5,687,090                   | 6,387,472        |
| Public Accommodation Tax                 | 4,000            | 2,395            | 2,000            | 1,966                       | 2,000            |
| In Lieu of Taxes - Utilities             | 2,375,000        | 2,301,581        | 2,408,000        | 2,317,295                   | 2,303,492        |
| In Lieu of Taxes - Round House           | 20,616           | 21,091           | 21,091           | 21,398                      | 21,631           |
| In Lieu of Taxes - Housing Authority     | 19,500           | 21,102           | 19,500           | 19,955                      | 19,500           |
| 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          |
| Property Tax Chargebacks                 | 4,000            | 0                | 0                | 0                           | 550              |
| County Sales Tax                         | 167,000          | 62,478           | 150,000          | 176,375                     | 190,000          |
| <b>TOTAL TAXES</b>                       | <b>8,119,777</b> | <b>7,940,459</b> | <b>8,397,913</b> | <b>8,334,079</b>            | <b>9,034,645</b> |
| <b>INTERGOVERNMENTAL</b>                 |                  |                  |                  |                             |                  |
| State Shared Revenue                     |                  |                  |                  |                             |                  |
| State Expenditure Restraint              | 89,162           | 89,162           | 86,817           | 86,817                      | 92,732           |
| State Law Enforcement Grants             | 10,000           | 11,521           | 10,000           | 21,654                      | 10,000           |
| State Connecting Hwy Aid                 | 74,888           | 74,888           | 75,213           | 75,213                      | 75,337           |
| State General Transportation Aid         | 282,732          | 292,085          | 323,197          | 291,655                     | 329,362          |
| State Personal Property Aid              | 93,179           | 93,179           | 92,833           | 92,833                      | 93,179           |
| State Computer Aid                       | 66,998           | 66,998           | 66,998           | 66,998                      | 66,998           |
| Video Service Provider Aid               | 14,086           | 14,086           | 29,001           | 29,001                      | 29,001           |
| County Library Aid                       | 274,275          | 274,275          | 268,097          | 268,097                     | 291,275          |
| <b>TOTAL INTERGOVERNMENTAL</b>           | <b>905,320</b>   | <b>916,194</b>   | <b>952,156</b>   | <b>932,268</b>              | <b>987,885</b>   |
| <b>REGULATION &amp; COMPLIANCE</b>       |                  |                  |                  |                             |                  |
| Business Licenses                        |                  |                  |                  |                             |                  |
| Liquor Licenses                          | 20,000           | 16,854           | 20,000           | 9,642                       | 20,000           |
| Bartender License                        | 11,000           | 14,000           | 5,000            | 4,120                       | 10,000           |
| Cigarette License                        | 400              | 265              | 300              | 690                         | 300              |
| Amusement                                | 2,500            | 1,930            | 2,000            | 2,090                       | 2,000            |
| Weights & Measures                       | 11,000           | 9,494            | 11,000           | 10,170                      | 11,000           |
| Electrical License                       | 0                | 0                | 0                | 0                           | 0                |
| Constructor License                      | 0                | 0                | 0                | 0                           | 0                |
| Misc. Licenses                           | 1,000            | 150              | 500              | 155                         | 500              |
| Cable Television Franchise Fee           | 135,000          | 136,870          | 135,000          | 123,322                     | 135,000          |
| Non-business License                     |                  |                  |                  |                             |                  |
| Bicycle License                          | 0                | 0                | 0                | 0                           | 0                |
| Dog and Cat License                      | 6,700            | 2,723            | 4,500            | 2,240                       | 4,500            |
| Chicken Permits                          | 100              | 146              | 100              | 78                          | 100              |
| Other License                            | 0                | 0                | 0                | 0                           | 0                |
| Construction & Building Permits          |                  |                  |                  |                             |                  |
| Building Permits                         | 160,000          | 194,307          | 180,000          | 200,000                     | 220,000          |
| Electrical Permit                        | 0                | 0                | 0                | 0                           | 0                |
| Sign Permit                              | 0                | 0                | 0                | 0                           | 0                |
| Law & Ordinance Violations               |                  |                  |                  |                             |                  |
| Court Fines & Forfeitures                | 85,000           | 90,182           | 70,000           | 105,000                     | 100,000          |
| Police Fines                             | 24,000           | 22,375           | 20,000           | 12,425                      | 20,000           |
| Police Fees                              | 3,000            | 2,139            | 3,000            | 1,740                       | 3,000            |
| <b>TOTAL REGULATION &amp; COMPLIANCE</b> | <b>459,700</b>   | <b>491,435</b>   | <b>451,400</b>   | <b>471,672</b>              | <b>526,400</b>   |



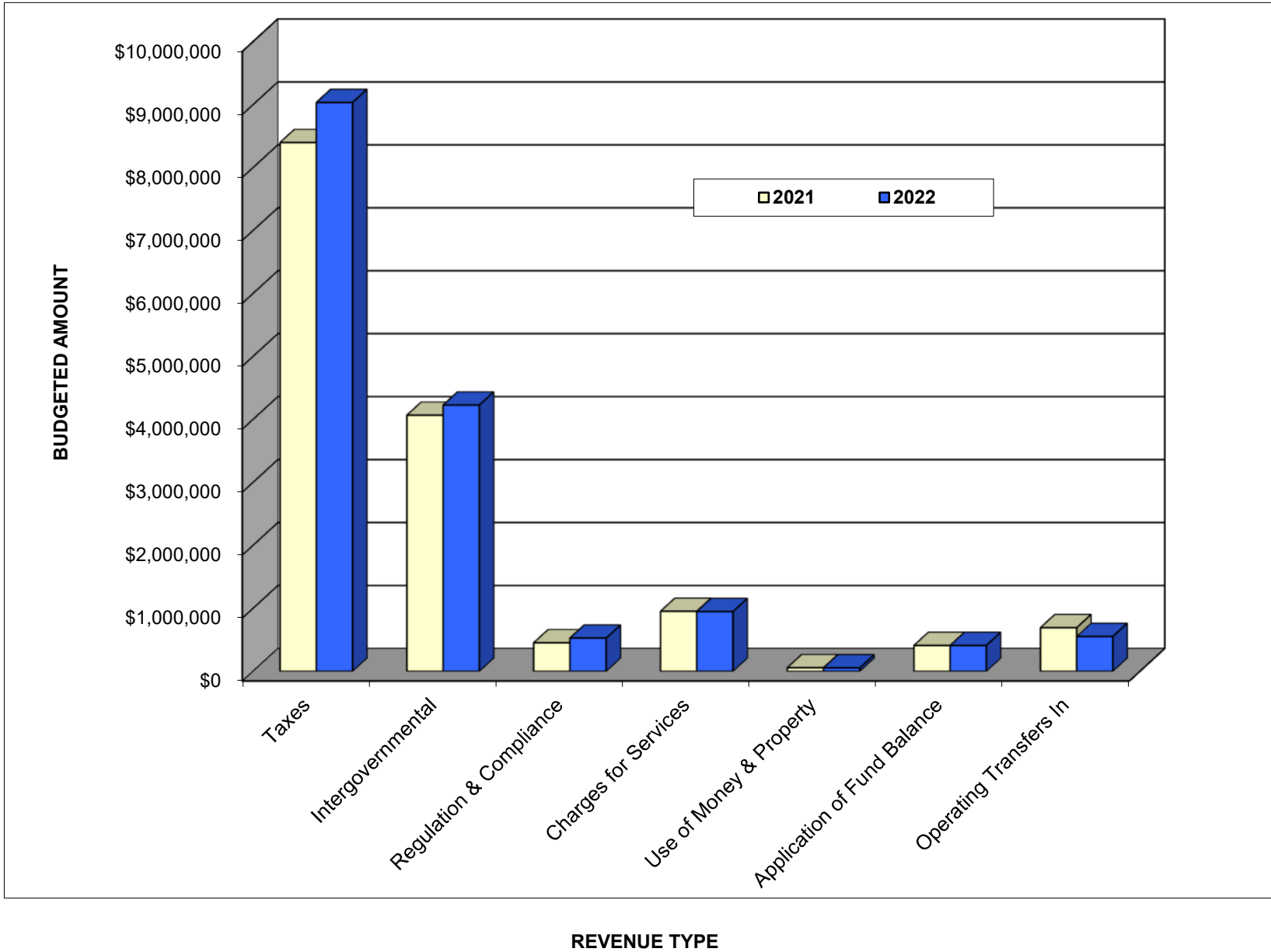
**CITY OF KAUKAUNA**  
**2022 BUDGET**  
**GENERAL FUND**  
**REVENUES - NON-COVERED SERVICE**

| DESCRIPTION                                       | 2020<br>BUDGET    | 2020<br>ACTUAL    | 2021<br>BUDGET    | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET    |
|---|-------------------|-------------------|-------------------|-----------------------------|-------------------|
| <b>CHARGES FOR SERVICE</b>                        |                   |                   |                   |                             |                   |
| General Government Fees                           |                   |                   |                   |                             |                   |
| Planning & Zoning Fees                            | 1,000             | 670               | 1,000             | 980                         | 1,000             |
| General Government Fees                           | 1,000             | 10,842            | 1,000             | 100                         | 1,000             |
| Real Estate Report Request Fees                   | 12,000            | 14,475            | 12,000            | 14,400                      | 14,000            |
| Publication Fees                                  | 1,500             | 1,200             | 1,500             | 1,225                       | 1,500             |
| Law Enforcement Fees                              | 3,000             | 127               | 3,000             | 1,000                       | 3,000             |
| Ambulance Fees - Covered Services                 | 600,000           | 530,643           | 550,000           | 429,345                     | 550,000           |
| Other Public Safety                               | 0                 | 0                 | 0                 | 0                           | 0                 |
| Highway & Street Dept Charges                     | 150               | 0                 | 150               | 650                         | 150               |
| Engineering Inspection Fees                       | 0                 | 0                 | 0                 | 0                           | 0                 |
| Weed & Nuisance Control Charges                   | 8,000             | 4,781             | 8,000             | 3,825                       | 5,000             |
| Alcohol & Drug Abuse Donations                    | 1,100             | 1,975             | 1,100             | 1,150                       | 1,500             |
| Library Fines & Fees                              | 15,030            | 4,072             | 3,000             | 4,172                       | 7,000             |
| Park Fees   | 10,533            | 300               | 0                 | 0                           | 0                 |
| Community Center Fees                             | 11,500            | 11                | 1,500             | 500                         | 1,500             |
| Swimming Pool Fees                                | 141,000           | 28,616            | 135,000           | 77,265                      | 135,000           |
| Community Enrichment Event Fees                   | 45,000            | 3,986             | 47,000            | 34,998                      | 40,000            |
| Recreation Fees                                   | 147,020           | 48,805            | 169,600           | 97,550                      | 165,000           |
| Plan Deposits                                     | 100               | 0                 | 100               | 0                           | 0                 |
| <b>TOTAL CHARGES FOR SERVICE</b>                  | <b>997,933</b>    | <b>650,503</b>    | <b>933,950</b>    | <b>667,160</b>              | <b>925,650</b>    |
| <b>USE OF MONEY &amp; PROPERTY</b>                |                   |                   |                   |                             |                   |
| Interest on Investments                           | 73,500            | 103,841           | 55,000            | 25,000                      | 50,000            |
| Nicholas Farm Sign Rental                         | 0                 | 2,500             | 0                 | 2,500                       | 2,500             |
| Sale of City Equipment                            | 2,000             | 619               | 1,000             | 9,306                       | 1,000             |
| Insurance Recovery                                | 20,000            | 106,803           | 0                 | 15,000                      | 0                 |
| <b>TOTAL USE OF MONEY &amp; PROPERTY</b>          | <b>95,500</b>     | <b>213,763</b>    | <b>56,000</b>     | <b>51,806</b>               | <b>53,500</b>     |
| <b>OPERATING TRANSFERS IN</b>                     |                   |                   |                   |                             |                   |
| Grant Funds                                       | 0                 | 427,956           | 0                 | 1,000                       | 1,000             |
| Other Payments                                    | 0                 | (2,393)           | 154,000           | 3,495                       | 5,000             |
| Solid Waste Fund                                  | 174,000           | 359,000           | 174,000           | 174,000                     | 186,000           |
| Storm Water Utility                               | 97,440            | 97,440            | 97,440            | 97,440                      | 88,070            |
| Sanitary Sewer Utility                            | 117,098           | 117,098           | 117,098           | 117,098                     | 122,654           |
| Kaukauna Utility Shared Services                  | 40,000            | 0                 | 0                 | 0                           | 0                 |
| Kaukauna Utility Contribution                     | 150,000           | 150,000           | 150,000           | 150,000                     | 150,000           |
| <b>TOTAL OPERATING TRANSFERS IN</b>               | <b>578,538</b>    | <b>1,149,101</b>  | <b>692,538</b>    | <b>543,033</b>              | <b>552,724</b>    |
| <b>Application of Unassigned<br/>Fund Balance</b> | <b>395,000</b>    | <b>0</b>          | <b>410,000</b>    | <b>0</b>                    | <b>410,000</b>    |
| <b>TOTAL NON-COVERED SERVICES</b>                 | <b>11,551,768</b> | <b>11,361,457</b> | <b>11,893,957</b> | <b>11,000,018</b>           | <b>12,490,803</b> |

**CITY OF KAUKAUNA**  
**2022 BUDGET**  
**GENERAL FUND**  
**REVENUE - COVERED SERVICE**

| <i>DESCRIPTION</i>                            | <i>2020<br/>BUDGET</i> | <i>2020<br/>ACTUAL</i> | <i>2021<br/>BUDGET</i> | <i>2021<br/>ESTIMATED<br/>ACTUAL</i> | <i>2022<br/>BUDGET</i> |
|---|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>INTERGOVERNMENTAL</b>                      |                        |                        |                        |                                      |                        |
| Shared Revenue - Covered Services             | 2,072,080              | 2,172,130              | 2,071,982              | 2,170,843                            | 2,170,162              |
| Expend Restraint - Covered Services           | 173,078                | 173,078                | 168,527                | 168,527                              | 180,010                |
| Fire Insurance Dues - Covered Services        | 47,000                 | 50,454                 | 49,000                 | 52,811                               | 50,000                 |
| State Connecting Hwy Aid - Covered Services   | 32,095                 | 32,095                 | 32,234                 | 32,234                               | 32,287                 |
| General Transportation Aid - Covered Services | 692,206                | 681,532                | 791,276                | 714,052                              | 806,368                |
| <b>TOTAL INTERGOVERNMENTAL</b>                | <b>3,016,459</b>       | <b>3,109,289</b>       | <b>3,113,019</b>       | <b>3,138,467</b>                     | <b>3,238,827</b>       |
| <b>CHARGES FOR SERVICE</b>                    |                        |                        |                        |                                      |                        |
| Fire Protection Fees - Covered Services       | 50                     | 20                     | 50                     | 20                                   | 50                     |
| Garbage Collection - Covered Services         | 2,500                  | 90                     | 2,500                  | 100                                  | 1,500                  |
| Recycling Proceeds                            | 5,500                  | 9,250                  | 3,000                  | 6,875                                | 5,500                  |
| Snow Removal - Covered Services               | 8,200                  | 22,828                 | 12,000                 | 35,000                               | 15,000                 |
| <b>TOTAL CHARGES FOR SERVICE</b>              | <b>16,250</b>          | <b>32,188</b>          | <b>17,550</b>          | <b>41,995</b>                        | <b>22,050</b>          |
| <b>TOTAL - COVERED SERVICES</b>               | <b>3,032,709</b>       | <b>3,141,477</b>       | <b>3,130,569</b>       | <b>3,180,462</b>                     | <b>3,260,877</b>       |
| <b>TOTAL REVENUE SOURCES</b>                  | <b>14,584,478</b>      | <b>14,502,934</b>      | <b>15,024,526</b>      | <b>14,180,480</b>                    | <b>15,751,680</b>      |

**CITY OF KAUKAUNA**  
**Comparison of Budgeted General Fund Revenues**



# CITY OF KAUKAUNA

## 2022 Budget GENERAL FUND EXPENDITURES - NON-COVERED SERVICE

| DESCRIPTION                               | 2020<br>BUDGET   | 2020<br>ACTUAL   | 2021<br>BUDGET   | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET   |
|---|------------------|------------------|------------------|-----------------------------|------------------|
| <b>GENERAL GOVERNMENT</b>                 |                  |                  |                  |                             |                  |
| Assessment                                | 42,952           | 77,329           | 75,152           | 80,152                      | 59,702           |
| Auditing Services                         | 25,500           | 25,725           | 25,500           | 26,000                      | 28,000           |
| City Attorney                             | 171,086          | 125,588          | 136,921          | 133,186                     | 135,962          |
| City Clerk                                | 235,574          | 159,337          | 225,800          | 245,036                     | 253,976          |
| Commissioners                             | 4,574            | 4,594            | 4,574            | 4,574                       | 4,574            |
| Common Council                            | 42,883           | 39,179           | 42,283           | 39,344                      | 41,583           |
| Elections                                 | 52,389           | 40,661           | 28,327           | 26,487                      | 39,391           |
| Finance                                   | 427,870          | 455,452          | 406,662          | 387,997                     | 397,527          |
| SPAR Building Maintenance                 | 51,550           | 55,746           | 52,850           | 61,863                      | 74,350           |
| Human Resources                           | 174,750          | 134,197          | 168,791          | 166,931                     | 210,718          |
| Information Technology                    | 224,093          | 202,025          | 273,081          | 255,895                     | 360,152          |
| Mayor                                     | 208,707          | 197,722          | 208,673          | 204,940                     | 210,334          |
| Municipal Building Maintenance            | 101,700          | 99,124           | 102,250          | 94,800                      | 109,531          |
| Municipal Judge                           | 49,691           | 39,938           | 47,127           | 40,050                      | 41,394           |
| Office Equipment & Supplies               | 20,750           | 17,808           | 16,500           | 16,150                      | 15,600           |
| Planning/Community Development            | 342,510          | 360,682          | 354,137          | 301,523                     | 296,951          |
| Community Enrichment                      | 63,846           | 28,774           | 65,279           | 57,952                      | 196,174          |
| <b>TOTAL GENERAL GOVERNMENT</b>           | <b>2,240,425</b> | <b>2,063,880</b> | <b>2,233,908</b> | <b>2,142,880</b>            | <b>2,475,919</b> |
| <b>PUBLIC SAFETY</b>                      |                  |                  |                  |                             |                  |
| Ambulance                                 | 64,175           | 54,664           | 65,075           | 65,075                      | 77,105           |
| Building Inspection                       | 91,920           | 175,281          | 136,350          | 201,774                     | 173,941          |
| Police                                    | 3,284,715        | 3,423,947        | 3,416,588        | 3,474,109                   | 3,627,367        |
| School Patrol                             | 67,863           | 46,819           | 57,295           | 57,538                      | 60,159           |
| <b>TOTAL PUBLIC SAFETY</b>                | <b>3,508,673</b> | <b>3,700,711</b> | <b>3,675,308</b> | <b>3,798,496</b>            | <b>3,938,572</b> |
| <b>HEALTH &amp; SOCIAL SERVICES</b>       |                  |                  |                  |                             |                  |
| Alcohol & Other Drug Awareness            | 2,500            | 4,475            | 2,500            | 4,575                       | 2,500            |
| <b>TOTAL HEALTH &amp; SOCIAL SERVICES</b> | <b>2,500</b>     | <b>4,475</b>     | <b>2,500</b>     | <b>4,575</b>                | <b>2,500</b>     |
| <b>TRANSPORTATION</b>                     |                  |                  |                  |                             |                  |
| Bridge Maintenance                        | 4,500            | 4,385            | 18,000           | 9,100                       | 11,200           |
| Bus Subsidies                             | 30,000           | 20,324           | 35,000           | 22,000                      | 22,000           |
| Engineering                               | 460,479          | 453,494          | 470,716          | 470,419                     | 459,523          |
| Equipment Maintenance & Replacement       | 80,425           | 93,252           | 87,425           | 61,425                      | 87,425           |
| Forestry                                  | 10,200           | 5,810            | 10,000           | 7,808                       | 9,000            |
| Street Department Administration          | 185,417          | 205,142          | 198,990          | 195,670                     | 201,674          |
| Street Lighting                           | 219,200          | 234,389          | 211,600          | 206,000                     | 210,600          |
| Street Maintenance                        | 2,124,580        | 2,087,706        | 2,152,983        | 2,161,933                   | 2,238,166        |

# CITY OF KAUKAUNA

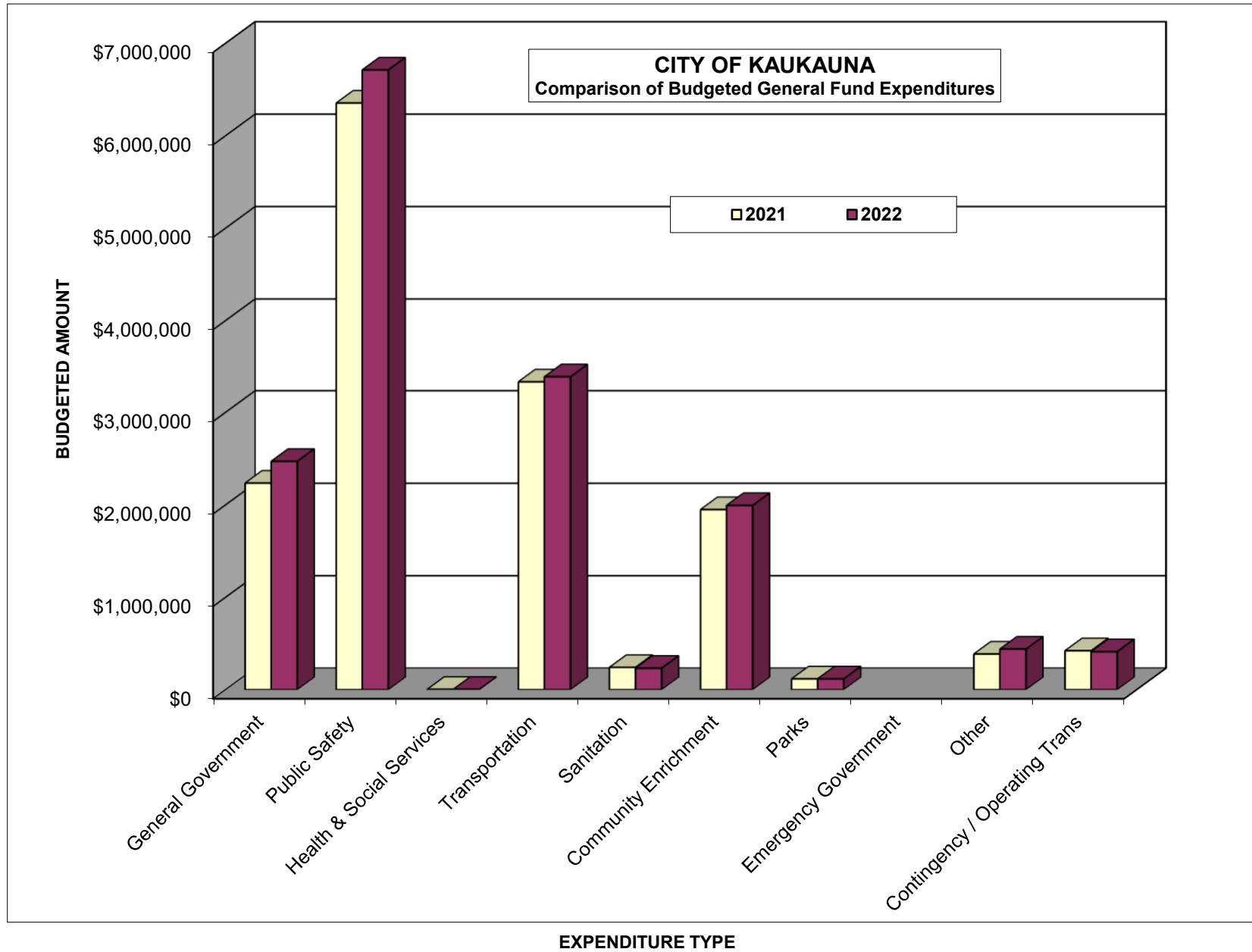
## 2022 Budget GENERAL FUND EXPENDITURES - NON-COVERED SERVICE

| DESCRIPTION  | 2020<br>BUDGET    | 2020<br>ACTUAL    | 2021<br>BUDGET    | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET    |
|--|-------------------|-------------------|-------------------|-----------------------------|-------------------|
| <b>TRANSPORTATION (CON'T)</b>                                  |                   |                   |                   |                             |                   |
| Street Signs & Markers   | 22,650            | 26,569            | 23,250            | 22,000                      | 23,250            |
| Traffic Controls   | 18,700            | 17,458            | 19,000            | 18,575                      | 18,500            |
| Weed Control   | 3,200             | 2,242             | 2,600             | 2,000                       | 2,600             |
| <b>TOTAL TRANSPORTATION</b>                                    | <b>3,159,351</b>  | <b>3,150,771</b>  | <b>3,229,564</b>  | <b>3,176,930</b>            | <b>3,283,938</b>  |
| <b>COMMUNITY ENRICHMENT</b>                                    |                   |                   |                   |                             |                   |
| Adult Programs   | 143,450           | 153,482           | 148,354           | 138,125                     | 148,443           |
| Athletic Field   | 58,150            | 54,536            | 56,950            | 46,566                      | 53,450            |
| Civic Promotions   | 12,000            | 12,154            | 11,000            | 15,500                      | 15,000            |
| Community Center   | 3,600             | 16,410            | 3,600             | 3,600                       | 3,600             |
| Dance Classes  | 81,924            | 28,966            | 85,638            | 63,094                      | 85,675            |
| Library  | 996,230           | 1,075,802         | 1,125,188         | 1,124,988                   | 1,201,607         |
| Swimming Pool  | 345,899           | 248,363           | 353,059           | 314,685                     | 334,835           |
| Youth Programs   | 160,698           | 49,975            | 163,759           | 130,863                     | 149,737           |
| <b>TOTAL COMMUNITY ENRICHMENT</b>                              | <b>1,801,950</b>  | <b>1,639,687</b>  | <b>1,947,548</b>  | <b>1,837,422</b>            | <b>1,992,347</b>  |
| <b>CONSERVATION &amp; DEVELOPMENT OF<br/>NATURAL RESOURCES</b> |                   |                   |                   |                             |                   |
| Parks  | 109,300           | 135,436           | 115,800           | 106,400                     | 115,800           |
| <b>OTHER</b>   |                   |                   |                   |                             |                   |
| Health Insurance   | 249,475           | 235,344           | 256,539           | 274,300                     | 268,666           |
| Property & Liability Insurance                                 | 115,700           | 240,371           | 128,190           | 163,114                     | 169,542           |
| <b>TOTAL OTHER</b>   | <b>365,175</b>    | <b>475,715</b>    | <b>384,729</b>    | <b>437,414</b>              | <b>438,208</b>    |
| Contingent Expenditures  | 400,000           | 0                 | 420,000           | 0                           | 410,000           |
| <b>SUB-TOTAL NON-COVERED SERVICES</b>                          | <b>11,587,374</b> | <b>11,170,676</b> | <b>12,009,356</b> | <b>11,504,117</b>           | <b>12,657,284</b> |

# CITY OF KAUKAUNA

## 2022 Budget GENERAL FUND EXPENDITURES - COVERED SERVICE

| DESCRIPTION                       | 2020<br>BUDGET    | 2020<br>ACTUAL    | 2021<br>BUDGET    | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET    |
|-----------------------------------|-------------------|-------------------|-------------------|-----------------------------|-------------------|
| <b>PUBLIC SAFETY</b>              |                   |                   |                   |                             |                   |
| Fire                              | 2,627,093         | 2,546,764         | 2,669,305         | 2,647,238                   | 2,757,981         |
| Fire Safety                       | 5,715             | 5,289             | 7,215             | 6,395                       | 7,265             |
| <b>TOTAL PUBLIC SAFETY</b>        | <b>2,632,808</b>  | <b>2,552,053</b>  | <b>2,676,520</b>  | <b>2,653,633</b>            | <b>2,765,246</b>  |
| <b>SANITATION</b>                 |                   |                   |                   |                             |                   |
| Refuse Collection                 | 93,300            | 87,830            | 91,300            | 80,300                      | 91,300            |
| Refuse Disposal                   | 174,000           | 319,098           | 149,000           | 151,500                     | 139,500           |
| <b>TOTAL SANITATION</b>           | <b>267,300</b>    | <b>406,927</b>    | <b>240,300</b>    | <b>231,800</b>              | <b>230,800</b>    |
| <b>TRANSPORTATION</b>             |                   |                   |                   |                             |                   |
| Snow & Ice Control                | 98,150            | 95,009            | 98,350            | 83,800                      | 98,350            |
| <b>TOTAL TRANSPORTATION</b>       | <b>98,150</b>     | <b>95,009</b>     | <b>98,350</b>     | <b>83,800</b>               | <b>98,350</b>     |
| <b>SUB-TOTAL COVERED SERVICES</b> | <b>2,998,258</b>  | <b>3,053,990</b>  | <b>3,015,170</b>  | <b>2,969,233</b>            | <b>3,094,396</b>  |
| <b>TOTAL EXPENDITURES</b>         | <b>14,585,632</b> | <b>14,224,665</b> | <b>15,024,526</b> | <b>14,473,350</b>           | <b>15,751,680</b> |



# CITY OF KAUKAUNA

## 2022 BUDGET

### GENERAL FUND

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

| DESCRIPTION                               | PERSONNEL<br>SERVICES | NON-PERSONNEL<br>SERVICES | OUTLAY        | TOTAL<br>EXPENDITURES |
|---|-----------------------|---------------------------|---------------|-----------------------|
| <b>GENERAL GOVERNMENT</b>                 |                       |                           |               |                       |
| Assessment                                | 152                   | 59,550                    | -             | 59,702                |
| Auditing Services                         | -                     | 28,000                    | -             | 28,000                |
| City Attorney                             | 130,842               | 5,120                     | -             | 135,962               |
| SPAR Building Maintenance                 | -                     | 74,350                    | -             | 74,350                |
| City Clerk                                | 200,876               | 53,100                    | -             | 253,976               |
| Commissioners                             | 4,574                 | -                         | -             | 4,574                 |
| Common Council                            | 34,883                | 6,700                     | -             | 41,583                |
| Elections                                 | 17,341                | 20,050                    | 2,000         | 39,391                |
| Finance                                   | 318,911               | 78,616                    | -             | 397,527               |
| Human Resources                           | 126,505               | 84,213                    | -             | 210,718               |
| Information Technology                    | 81,667                | 278,485                   | -             | 360,152               |
| Mayor                                     | 199,919               | 10,415                    | -             | 210,334               |
| Municipal Service Building                | -                     | 109,531                   | -             | 109,531               |
| Municipal Judge                           | 33,644                | 7,750                     | -             | 41,394                |
| Office Equipment & Supplies               | -                     | 15,600                    | -             | 15,600                |
| Planning/Community Development            | 264,299               | 32,652                    | -             | 296,951               |
| Community Enrichment                      | 144,024               | 52,150                    | -             | 196,174               |
| <b>TOTAL GENERAL GOVERNMENT</b>           | <b>1,557,637</b>      | <b>916,282</b>            | <b>2,000</b>  | <b>2,475,919</b>      |
| <b>PUBLIC SAFETY</b>                      |                       |                           |               |                       |
| Ambulance                                 | -                     | 68,105                    | 9,000         | 77,105                |
| Building Inspection                       | 116,841               | 57,100                    | -             | 173,941               |
| Police                                    | 3,347,371             | 211,039                   | 68,957        | 3,627,367             |
| School Patrol                             | 58,384                | 1,775                     | -             | 60,159                |
| <b>TOTAL PUBLIC SAFETY</b>                | <b>3,522,596</b>      | <b>338,019</b>            | <b>77,957</b> | <b>3,938,572</b>      |
| <b>HEALTH &amp; SOCIAL SERVICES</b>       |                       |                           |               |                       |
| Alcohol & Other Drug Awareness            | -                     | 2,500                     | -             | 2,500                 |
| <b>TOTAL HEALTH &amp; SOCIAL SERVICES</b> | <b>-</b>              | <b>2,500</b>              | <b>-</b>      | <b>2,500</b>          |
| <b>TRANSPORTATION</b>                     |                       |                           |               |                       |
| Bridge Maintenance                        | -                     | 11,200                    | -             | 11,200                |
| Bus Subsidies                             | -                     | 22,000                    | -             | 22,000                |
| Engineering                               | 448,323               | 11,200                    | -             | 459,523               |
| Equip Maintenance & Replacement           | -                     | 87,425                    | -             | 87,425                |
| Forestry                                  | -                     | 9,000                     | -             | 9,000                 |
| Street Department Administration          | 196,274               | 5,400                     | -             | 201,674               |
| Street Lighting                           | -                     | 210,600                   | -             | 210,600               |
| Street Maintenance                        | 2,127,866             | 110,300                   | -             | 2,238,166             |
| Street Signs & Markers                    | -                     | 23,250                    | -             | 23,250                |
| Traffic Controls                          | -                     | 14,000                    | 4,500         | 18,500                |
| Weed Control                              | -                     | 2,600                     | -             | 2,600                 |
| <b>TOTAL TRANSPORTATION</b>               | <b>2,772,463</b>      | <b>506,975</b>            | <b>4,500</b>  | <b>3,283,938</b>      |



# CITY OF KAUKAUNA

## 2022 BUDGET

### GENERAL FUND

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

| DESCRIPTION  | PERSONNEL<br>SERVICES | NON-PERSONNEL<br>SERVICES | OUTLAY        | TOTAL<br>EXPENDITURES |
|--|-----------------------|---------------------------|---------------|-----------------------|
| <b>COMMUNITY ENRICHMENT</b>                                    |                       |                           |               |                       |
| Adult Sports   | 132,293               | 16,150                    | -             | 148,443               |
| Athletic Field   | -                     | 48,450                    | 5,000         | 53,450                |
| Civic Promotions   | -                     | 15,000                    | -             | 15,000                |
| Community Center   | -                     | 3,600                     | -             | 3,600                 |
| Dance Classes  | 46,100                | 39,575                    | -             | 85,675                |
| Library  | 643,766               | 553,841                   | 4,000         | 1,201,607             |
| Swimming Pool  | 218,045               | 116,790                   | -             | 334,835               |
| Youth Sports   | 89,727                | 60,010                    | -             | 149,737               |
| <b>TOTAL COMMUNITY ENRICHMENT</b>                              | <b>1,129,931</b>      | <b>853,416</b>            | <b>9,000</b>  | <b>1,992,347</b>      |
| <b>CONSERVATION &amp; DEVELOPMENT OF<br/>NATURAL RESOURCES</b> |                       |                           |               |                       |
| Parks  | -                     | 112,500                   | 3,300         | 115,800               |
| <b>OTHER</b>   |                       |                           |               |                       |
| Health Insurance   | 268,666               | -                         | -             | 268,666               |
| Property & Liability Insurance                                 | -                     | 169,542                   | -             | 169,542               |
| <b>TOTAL OTHER</b>   | <b>268,666</b>        | <b>169,542</b>            | <b>-</b>      | <b>438,208</b>        |
| Contingent Expenditures  |                       | 410,000                   |               | 410,000               |
| <b>SUB-TOTAL NON-COVERED SERVICES</b>                          | <b>9,258,074</b>      | <b>3,302,453</b>          | <b>96,757</b> | <b>12,657,284</b>     |

# CITY OF KAUKAUNA

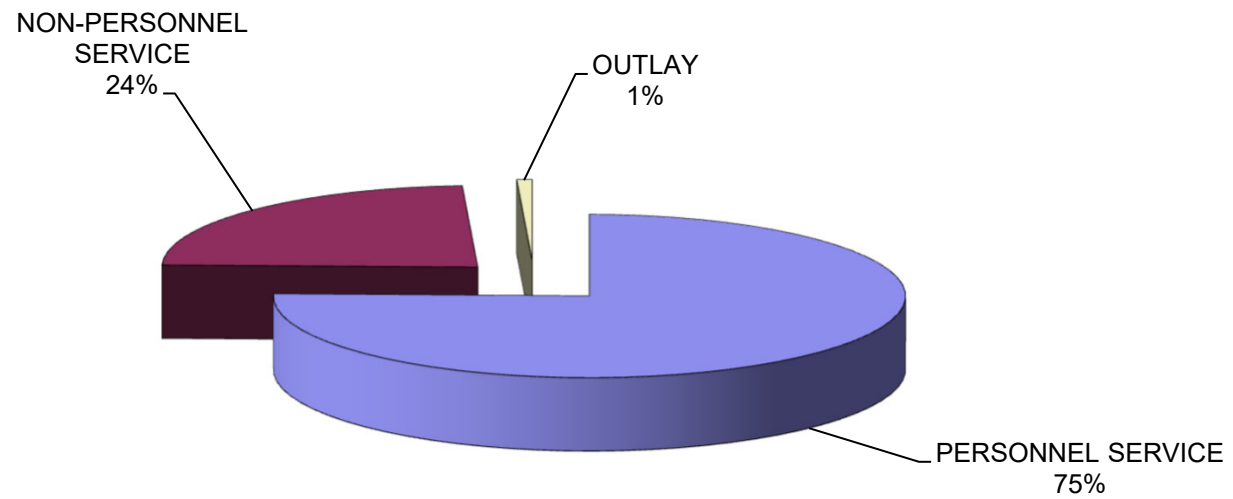
## 2022 BUDGET

### GENERAL FUND

#### SUMMARY OF EXPENDITURES BY TYPE - COVERED SERVICES

| DESCRIPTION                       | PERSONNEL<br>SERVICES | NON-PERSONNEL<br>SERVICES | OUTLAY         | TOTAL<br>EXPENDITURES |
|-----------------------------------|-----------------------|---------------------------|----------------|-----------------------|
| <b>PUBLIC SAFETY</b>              |                       |                           |                |                       |
| Fire                              | 2,573,416             | 157,565                   | 27,000         | 2,757,981             |
| Fire Safety                       | -                     | 7,265                     | -              | 7,265                 |
| <b>TOTAL PUBLIC SAFETY</b>        | <b>2,573,416</b>      | <b>164,830</b>            | <b>27,000</b>  | <b>2,765,246</b>      |
| <b>TRANSPORTATION</b>             |                       |                           |                |                       |
| Snow & Ice Removal                | -                     | 98,350                    | -              | 98,350                |
| <b>TOTAL TRANSPORTATION</b>       | <b>-</b>              | <b>98,350</b>             | <b>-</b>       | <b>98,350</b>         |
| <b>SANITATION</b>                 |                       |                           |                |                       |
| Refuse Collection                 | -                     | 91,300                    | -              | 91,300                |
| Refuse Disposal                   | -                     | 139,500                   | -              | 139,500               |
| <b>TOTAL SANITATION</b>           | <b>-</b>              | <b>230,800</b>            | <b>-</b>       | <b>230,800</b>        |
| <b>SUB-TOTAL COVERED SERVICES</b> | <b>2,573,416</b>      | <b>493,980</b>            | <b>27,000</b>  | <b>3,094,396</b>      |
| <b>TOTAL EXPENDITURES</b>         | <b>11,831,490</b>     | <b>3,796,433</b>          | <b>123,757</b> | <b>15,751,680</b>     |

**CITY OF KAUKAUNA**  
**2022 Budgeted General Fund Expenditures by Type**



# CITY OF KAUKAUNA

## 2022 BUDGET

### 1000 ISLANDS ENVIRONMENTAL CENTER FUND (201) REVENUES AND EXPENDITURES

| DESCRIPTION   | 2020<br>BUDGET | 2020<br>ACTUAL | 2021<br>BUDGET | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET  |
|---|----------------|----------------|----------------|-----------------------------|-----------------|
| <b>REVENUE</b>  |                |                |                |                             |                 |
| Property Taxes  | 163,550        | 163,550        | 192,503        | 192,503                     | 120,000         |
| Kaukauna School District Aids                         | 15,000         | 15,000         | 15,000         | 15,000                      | 15,000          |
| Outagamie County Aids                                 | 10,000         | 10,000         | 10,000         | 10,000                      | 15,000          |
| Interest Income                                       | 5,000          | 9,153          | 4,000          | 6,000                       | 6,000           |
| Center User Fees                                      | 15,000         | 5,261          | 12,000         | 12,000                      | 18,000          |
| Donations & Contributions                             | 22,000         | 44,949         | 20,000         | 12,000                      | 22,000          |
| <b>TOTAL REVENUE</b>                                  | <b>230,550</b> | <b>247,913</b> | <b>253,503</b> | <b>247,503</b>              | <b>196,000</b>  |
| <b>PERSONNEL SERVICES</b>                             |                |                |                |                             |                 |
| Wages & Salaries                                      |                |                |                |                             |                 |
| Regular Payroll                                       | 142,184        | 137,395        | 145,739        | 120,766                     | 150,809         |
| Temporary Payroll                                     | 5,740          | 7,000          | 5,740          | 7,890                       | 5,740           |
| Longevity Pay   | 290            | 290            | 350            | 334                         | 364             |
| Fringe Benefits                                       |                |                |                |                             |                 |
| Retirement Plan                                       | 7,913          | 7,860          | 8,111          | 8,152                       | 8,201           |
| Residency   | 7,034          | 6,730          | 7,210          | 5,694                       | 5,918           |
| Social Security                                       | 9,330          | 9,124          | 9,564          | 9,353                       | 11,620          |
| Group Health Insurance                                | 0              | 1,875          | 26,122         | 24,035                      | 23,401          |
| Group Life Insurance                                  | 280            | 268            | 280            | 307                         | 322             |
| Workers Compensation                                  | 4,479          | 4,377          | 4,387          | 3,760                       | 4,555           |
| <b>TOTAL PERSONNEL SERVICES</b>                       | <b>177,250</b> | <b>174,919</b> | <b>207,503</b> | <b>180,291</b>              | <b>210,930</b>  |
| <b>NON-PERSONNEL SERVICES</b>                         |                |                |                |                             |                 |
| Travel/Training                                       |                |                |                |                             |                 |
| Travel - City Business                                | 300            | 106            | 300            | 200                         | 300             |
| Education & Memberships                               | 3,000          | 470            | 3,000          | 700                         | 3,000           |
| Center Maintenance                                    |                |                |                |                             |                 |
| Expendable Supplies                                   | 2,500          | 487            | 2,500          | 1,000                       | 2,500           |
| Animal & Bird Care                                    | 1,500          | 2,070          | 2,000          | 2,000                       | 2,000           |
| Programs  | 2,600          | 1,369          | 2,600          | 2,600                       | 2,600           |
| Conservancy Zone Maintenance                          | 7,500          | 3,443          | 6,500          | 3,500                       | 7,500           |
| Purchased Service                                     |                |                |                |                             |                 |
| Communications  | 800            | 350            | 300            | 500                         | 900             |
| Heating Fuels   | 2,500          | 1,353          | 2,500          | 3,000                       | 3,500           |
| Water Sewer and Electric                              | 11,000         | 8,511          | 11,000         | 11,000                      | 11,000          |
| Maintenance - Buildings                               | 7,500          | 6,045          | 8,000          | 8,500                       | 8,000           |
| Maintenance - Automotive                              | 500            | 33             | 500            | 200                         | 500             |
| Contractual Services                                  | 8,000          | 11,093         | 8,000          | 6,000                       | 8,000           |
| Supplies  |                |                |                |                             |                 |
| Office Supplies                                       | 1,500          | 3,474          | 1,500          | 1,000                       | 1,500           |
| Postage   | 100            | 55             | 100            | 75                          | 100             |
| Miscellaneous   | 4,000          | 1,208          | 4,000          | 4,000                       | 4,000           |
| Restricted/Other                                      | 0              | 5,617          | 0              | 0                           | 0               |
| <b>TOTAL NONPERSONNEL SERVICES</b>                    | <b>53,300</b>  | <b>45,684</b>  | <b>52,800</b>  | <b>44,275</b>               | <b>55,400</b>   |
| <b>TOTAL EXPENDITURES</b>                             | <b>230,550</b> | <b>220,603</b> | <b>260,303</b> | <b>224,566</b>              | <b>266,330</b>  |
| <b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b> | <b>0</b>       | <b>27,310</b>  | <b>(6,800)</b> | <b>22,937</b>               | <b>(70,330)</b> |

Cash Balance at December 31, 2020 79,902

Cash Balance at December 31, 2021

102,839

Cash Balance at December 31, 2022

32,509

**CITY OF KAUKAUNA**  
**2022 BUDGET**  
*DEPARTMENT: Environmental Center*

| <i>TITLE OF POSITION</i>        | <i>NUMBER OF<br/>FULL-TIME EQUIVALENTS</i> |             | <i>2021</i>   | <i>2021</i>                 | <i>2022</i>                |
|---------------------------------|--|-------------|---------------|-----------------------------|----------------------------|
|                                 | <i>2021</i>                                | <i>2022</i> | <i>BUDGET</i> | <i>ESTIMATED<br/>ACTUAL</i> | <i>PROPOSED<br/>BUDGET</i> |
| <b>Director/Naturalist</b>      | 1.00                                       | 1.00        | 69,020        | 69,020                      | 71,091                     |
| <b>Assistant Naturalist</b>     | 0.50                                       | 0.50        | 25,573        | 25,873                      | 27,539                     |
| <b>Administrative Assistant</b> | 0.50                                       | 0.50        | 25,573        | 25,873                      | 27,539                     |
| <b>Site Manager</b>             | 0.50                                       | 0.50        | 25,573        | 0                           | 24,640                     |
| <b>TOTAL</b>                    | 2.50                                       | 2.50        | 145,739       | 120,766                     | 150,809                    |

# CITY OF KAUKAUNA

## 2022 BUDGET

REDEVELOPMENT AUTHORITY, SPECIAL REVENUE FUND (206 & 218)

### REVENUE & EXPENDITURE SUMMARY

| DESCRIPTION  | 2020<br>BUDGET | 2020<br>ACTUAL  | 2021<br>BUDGET | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET |
|--|----------------|-----------------|----------------|-----------------------------|----------------|
| <b>REVENUE</b>   |                |                 |                |                             |                |
| Loan Payments  | 225,000        | 105,754         | 100,000        | 96,058                      | 100,000        |
| Interest   | 10,000         | 3,841           | 5,000          | 7,000                       | 16,000         |
| <b>TOTAL REVENUE</b>   | <b>235,000</b> | <b>109,595</b>  | <b>105,000</b> | <b>103,058</b>              | <b>116,000</b> |
| <b>EXPENDITURES</b>  |                |                 |                |                             |                |
| Economic Development   | 100,000        | 155,202         | 100,000        | 189,838                     | 100,000        |
| <b>TOTAL EXPENDITURES</b>  | <b>100,000</b> | <b>155,202</b>  | <b>100,000</b> | <b>189,838</b>              | <b>100,000</b> |
| <b>OTHER FINANCING SOURCES</b>   |                |                 |                |                             |                |
| Application of Fund Balance  | 0              | 0               | 0              | 0                           | 0              |
| <b>TOTAL OTHER FINANCING SOURCES</b>   | <b>0</b>       | <b>0</b>        | <b>0</b>       | <b>0</b>                    | <b>0</b>       |
| <b>EXCESS (DEFICIT) OF REVENUE, OTHER<br/>FINANC. SOURCES &amp; EXPENDITURES</b> | <b>135,000</b> | <b>(45,607)</b> | <b>5,000</b>   | <b>(86,780)</b>             | <b>16,000</b>  |

|                                   |         |         |         |
|-----------------------------------|---------|---------|---------|
| Cash Balance at December 31, 2020 | 856,560 |         |         |
| Cash Balance at December 31, 2021 |         | 769,780 |         |
| Cash Balance at December 31, 2022 |         |         | 785,780 |

# CITY OF KAUKAUNA

## 2022 BUDGET

### SPECIAL ASSESSMENT FUND (215) REVENUE AND EXPENDITURE SUMMARY

| DESCRIPTION   | 2020<br>BUDGET   | 2020<br>ACTUAL   | 2021<br>BUDGET   | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET   |
|---|------------------|------------------|------------------|-----------------------------|------------------|
| <b>REVENUE</b>  |                  |                  |                  |                             |                  |
| Special Assessments   | 1,600,000        | 1,760,345        | 1,500,000        | 1,525,000                   | 1,550,000        |
| Interest On Special Assessments   | 100,000          | 96,515           | 100,000          | 156,000                     | 130,000          |
| <b>TOTAL REVENUE</b>  | <b>1,700,000</b> | <b>1,856,860</b> | <b>1,600,000</b> | <b>1,681,000</b>            | <b>1,680,000</b> |
| <b>EXPENDITURES</b>   |                  |                  |                  |                             |                  |
| Uncollected Taxes (Special)   | 0                | (557)            | 0                | 0                           | 0                |
| Street Improvements   | 1,715,000        | 0                | 1,515,000        | 1,515,000                   | 825,000          |
| Sidewalk Improvements   | 120,000          | 0                | 120,000          | 120,000                     | 470,000          |
| Utility Systems Improvements  | 175,000          | 0                | 175,000          | 175,000                     | 200,000          |
| <b>TOTAL EXPENDITURES</b>   | <b>2,010,000</b> | <b>(557)</b>     | <b>1,810,000</b> | <b>1,810,000</b>            | <b>1,495,000</b> |
| <b>OTHER FINANCING USES</b>   |                  |                  |                  |                             |                  |
| Operating Transfer to Debt Service  | 250,000          | 0                | 200,000          | 200,000                     | 220,000          |
| <b>TOTAL OTHER FINANCING SOURCES</b>  | <b>250,000</b>   | <b>0</b>         | <b>200,000</b>   | <b>200,000</b>              | <b>220,000</b>   |
| <b>EXCESS (DEFICIT) OF REVENUE &amp; OTHER<br/>FINANCING SOURCES OVER EXPEND.</b> | <b>(560,000)</b> | <b>1,857,417</b> | <b>(410,000)</b> | <b>(329,000)</b>            | <b>(35,000)</b>  |

|                                   |           |           |           |
|-----------------------------------|-----------|-----------|-----------|
| Cash Balance at December 31, 2020 | 2,762,126 |           |           |
| Cash Balance at December 31, 2021 |           | 2,433,126 |           |
| Cash Balance at December 31, 2022 |           |           | 2,398,126 |

**CITY OF KAUKAUNA**  
**2022 BUDGET**  
*GRIGNON MANSION (219)*  
**REVENUE & EXPENDITURE SUMMARY**

| OBJECT<br>CODE  | DESCRIPTION                      | 2020<br>BUDGET | 2020<br>ACTUAL | 2021<br>BUDGET  | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET |
|---|----------------------------------|----------------|----------------|-----------------|-----------------------------|----------------|
| <b>REVENUE</b>  |                                  |                |                |                 |                             |                |
|   | Taxes                            | 18,000         | 18,000         | 20,000          | 20,000                      | 44,175         |
|   | Community Foundation             | 7,700          | 7,988          | 6,800           | 8,000                       | 7,000          |
|   | Donations, Grants, Contrirbtions | 40,000         | 30,000         | 30,000          | 30,000                      | 20,000         |
| <b>TOTAL REVENUE</b>  |                                  | <b>65,700</b>  | <b>55,988</b>  | <b>56,800</b>   | <b>58,000</b>               | <b>71,175</b>  |
| <b>PERSONNEL SERVICES</b>   |                                  |                |                |                 |                             |                |
| <i>Wages &amp; Salaries</i>   |                                  |                |                |                 |                             |                |
| 5101  | Regular Payroll                  | 31,333         | 18,137         | 47,500          | 48,875                      | 50,341         |
| 5104  | Temporary Payroll                | 0              | 0              | 0               | 0                           | 0              |
| 5119  | Longevity Pay                    | 0              | 0              | 0               | 0                           | 0              |
| <i>Fringe Benefits</i>  |                                  |                |                |                 |                             |                |
| 5151  | Retirement Plan                  | 2,131          | 1,126          | 3,230           | 3,299                       | 3,398          |
| 5152  | Residency                        | 1,880          | 0              | 0               | 0                           | 0              |
| 5154  | Social Security                  | 2,397          | 1,361          | 3,634           | 3,739                       | 3,851          |
| 5157  | Group Health Insurance           | 18,579         | 2,084          | 7,587           | 8,619                       | 9,036          |
| 5160  | Group Life Insurance             | 25             | 12             | 25              | 35                          | 37             |
| 5163  | Workers Compensation             | 1,191          | 552            | 1,805           | 1,847                       | 1,757          |
| <b>TOTAL PERSONNEL SERVICES</b>   |                                  | <b>57,535</b>  | <b>23,272</b>  | <b>63,780</b>   | <b>66,414</b>               | <b>68,420</b>  |
| <b>NON-PERSONNEL SERVICES</b>   |                                  |                |                |                 |                             |                |
| <i>Travel/Training</i>  |                                  |                |                |                 |                             |                |
| 5205  | Seminar Expenses                 | 500            | 0              | 500             | 0                           | 500            |
| 5208  | Travel/City Business             | 500            | 0              | 500             | 0                           | 500            |
| <i>Purchased Services</i>   |                                  |                |                |                 |                             |                |
| 5306  | Heating Fuel                     | 1,000          | 1,096          | 1,000           | 1,000                       | 1,200          |
| 5309  | Water Sewer and Electric         | 2,200          | 2,616          | 2,200           | 2,200                       | 2,500          |
| 5312  | Maintenance Buildings            | 0              | 4,140          | 0               | 0                           | 0              |
| 5325  | Contractual Service              | 800            | 401            | 800             | 2,000                       | 2,500          |
| <i>Supplies</i>   |                                  |                |                |                 |                             |                |
| 5401  | Office Supplies                  | 300            | 0              | 0               | 117                         | 100            |
| 5804  | Outlay (Computer, etc.)          | 2,300          | 2,264          | 0               | 0                           | 0              |
| <b>TOTAL NONPERSONNEL SERVICES</b>  |                                  | <b>7,600</b>   | <b>10,517</b>  | <b>5,000</b>    | <b>5,317</b>                | <b>7,300</b>   |
| <b>TOTAL EXPENDITURES</b>   |                                  | <b>65,135</b>  | <b>33,789</b>  | <b>68,780</b>   | <b>71,731</b>               | <b>75,720</b>  |
| <b>OTHER FINANCING USES</b>   |                                  |                |                |                 |                             |                |
| 5719  | Transfer to Friends of Grignon   | 4,700          | 0              | 0               | 0                           | 0              |
| <b>TOTAL OTHER FINANCING SOURCES</b>  |                                  | <b>4,700</b>   | <b>0</b>       | <b>0</b>        | <b>0</b>                    | <b>0</b>       |
| <b>EXCESS (DEFICIT) OF REVENUE, OTHER FINANCING USES &amp; EXPENDITURES</b> |                                  |                |                |                 |                             |                |
|   |                                  | <b>(4,135)</b> | <b>22,199</b>  | <b>(11,980)</b> | <b>(13,731)</b>             | <b>(4,545)</b> |

Cash Balance at December 31, 2020

18,347

Cash Balance at December 31, 2021

4,616

Cash Balance at December 31, 2022

71



# CITY OF KAUKAUNA

## 2022 BUDGET

### SOLID WASTE FUND (220) REVENUE & EXPENDITURE SUMMARY

| DESCRIPTION   | 2020<br>BUDGET | 2020<br>ACTUAL | 2021<br>BUDGET | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET  |
|---|----------------|----------------|----------------|-----------------------------|-----------------|
| <b>REVENUE</b>  |                |                |                |                             |                 |
| Recycling And Garbage Collection  | 360,000        | 362,758        | 360,000        | 368,410                     | 370,000         |
| Other Revenue   | 0              | 6,496          | 10,000         | 6,942                       | 10,000          |
| <b>TOTAL REVENUE</b>  | <b>360,000</b> | <b>369,254</b> | <b>370,000</b> | <b>375,352</b>              | <b>380,000</b>  |
| <b>EXPENDITURES</b>   |                |                |                |                             |                 |
| General Supplies  | 5,000          | 18,419         | 5,000          | 14,769                      | 10,000          |
| Refuse Disposal   | 185,000        | 0              | 185,000        | 185,000                     | 215,000         |
| <b>TOTAL EXPENDITURES</b>   | <b>190,000</b> | <b>18,419</b>  | <b>190,000</b> | <b>199,769</b>              | <b>225,000</b>  |
| <b>OTHER FINANCING USES</b>   |                |                |                |                             |                 |
| Transfer to General Fund  | 149,000        | 359,000        | 149,000        | 149,000                     | 186,000         |
| <b>TOTAL OTHER FINANCING SOURCES</b>  | <b>149,000</b> | <b>359,000</b> | <b>149,000</b> | <b>149,000</b>              | <b>186,000</b>  |
| <b>EXCESS (DEFICIT) OF REVENUE, OTHER<br/>FINANCING USES &amp; EXPENDITURES</b> | <b>21,000</b>  | <b>(8,165)</b> | <b>31,000</b>  | <b>26,583</b>               | <b>(31,000)</b> |

Cash Balance at December 31, 2020

82,858

Cash Balance at December 31, 2021

109,441

Cash Balance at December 31, 2022

78,441

# CITY OF KAUKAUNA

## 2022 Budget

### VEHICLE REGISTRATION FEE FUND (221) REVENUE AND EXPENDITURE SUMMARY

| DESCRIPTION   | 2020<br>BUDGET | 2020<br>ACTUAL | 2021<br>BUDGET | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET |
|---|----------------|----------------|----------------|-----------------------------|----------------|
| <b>REVENUE</b>  |                |                |                |                             |                |
| Registration Fee  | 175,000        | 156,957        | 170,000        | 159,519                     | 170,000        |
| <b>TOTAL REVENUE</b>  | 175,000        | 156,957        | 170,000        | 159,519                     | 170,000        |
| <b>EXPENDITURES</b>   | 0              | 0              | 0              | 0                           | 0              |
| <b>TOTAL EXPENDITURES</b>   | 0              | 0              | 0              | 0                           | 0              |
| <b>OTHER FINANCING USES</b>   |                |                |                |                             |                |
| Operating Transfer to Debt Service  | 225,000        | 0              | 154,000        | 235,000                     | 200,000        |
| <b>TOTAL OTHER FINANCING SOURCES</b>  | 225,000        | 0              | 154,000        | 235,000                     | 200,000        |
| <b>EXCESS (DEFICIT) OF REVENUE &amp; OTHER<br/>FINANCING SOURCES OVER EXPEND.</b> | (50,000)       | 156,957        | 16,000         | (75,481)                    | (30,000)       |

|                                   |         |         |        |
|-----------------------------------|---------|---------|--------|
| Cash Balance at December 31, 2020 | 201,958 |         |        |
| Cash Balance at December 31, 2021 |         | 126,477 |        |
| Cash Balance at December 31, 2022 |         |         | 96,477 |

# CITY OF KAUKAUNA

## 2022 BUDGET

### REDHILL LANDFILL FUND (222) REVENUE & EXPENDITURE SUMMARY

| DESCRIPTION   | 2020<br>BUDGET | 2020<br>ACTUAL | 2021<br>BUDGET | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET |
|---|----------------|----------------|----------------|-----------------------------|----------------|
| <b>REVENUE</b>  |                |                |                |                             |                |
| Thilmany Mill   | 0              | 66,184         | 0              | 64,343                      | 65,000         |
| Nicolet Mill  | 0              | 20,516         | 0              | 24,512                      | 22,000         |
| <b>TOTAL REVENUE</b>  | 0              | 86,700         | 0              | 88,855                      | 87,000         |
| <b>EXPENDITURES</b>   |                |                |                |                             |                |
| Contractual Services  | 0              | 22,494         | 0              | 0                           | 0              |
| Park Equipment Outlay   | 0              | 11,438         | 0              | 100,000                     | 150,000        |
| Thilmany Tip Fee Expenditures   | 0              | 17,864         | 0              | 0                           | 0              |
| <b>TOTAL EXPENDITURES</b>   | 0              | 51,796         | 0              | 100,000                     | 150,000        |
| <b>OTHER FINANCING USES</b>   |                |                |                |                             |                |
| Transfer to Capital Projects  | 0              | 3,352          | 0              | 0                           | 0              |
| <b>TOTAL OTHER FINANCING SOURCES</b>  | 0              | 3,352          | 0              | 0                           | 0              |
| <b>EXCESS (DEFICIT) OF REVENUE, OTHER<br/>FINANCING USES &amp; EXPENDITURES</b> | 0              | 31,552         | 0              | (11,145)                    | (63,000)       |

|                                   |         |         |        |
|-----------------------------------|---------|---------|--------|
| Cash Balance at December 31, 2020 | 139,783 |         |        |
| Cash Balance at December 31, 2021 |         | 128,638 |        |
| Cash Balance at December 31, 2022 |         |         | 65,638 |

# CITY OF KAUKAUNA

## 2022 BUDGET

### NELSON CROSSING FUND (224) REVENUE & EXPENDITURE SUMMARY

| DESCRIPTION   | 2020<br>BUDGET | 2020<br>ACTUAL | 2021<br>BUDGET | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET |
|---|----------------|----------------|----------------|-----------------------------|----------------|
| <b>REVENUE</b>  |                |                |                |                             |                |
| Property Taxes  | 0              | 0              | 0              | 0                           | 1,800          |
| <b>TOTAL REVENUE</b>  | 0              | 0              | 0              | 0                           | 1,800          |
| <b>EXPENDITURES</b>   |                |                |                |                             |                |
| Boardwalk Bridge Insurance  | 0              | 0              | 0              | 0                           | 1,182          |
| Boardwalk Bridge - Utilites   | 0              | 0              | 0              | 150                         | 250            |
| Boardwalk Bridge Maintenance  | 0              | 0              | 0              | 0                           | 0              |
| <b>TOTAL EXPENDITURES</b>   | 0              | 0              | 0              | 150                         | 1,432          |
| <b>OTHER FINANCING USES</b>   |                |                |                |                             |                |
| Transfer to Capital Projects  | 0              | 0              | 0              | 0                           | 0              |
| <b>TOTAL OTHER FINANCING SOURCES</b>  | 0              | 0              | 0              | 0                           | 0              |
| <b>EXCESS (DEFICIT) OF REVENUE, OTHER<br/>FINANCING USES &amp; EXPENDITURES</b> | 0              | 0              | 0              | (150)                       | 368            |
| Cash Balance at December 31, 2020   | 0              |                |                |                             |                |
| Cash Balance at December 31, 2021   |                |                |                | (150)                       |                |
| Cash Balance at December 31, 2022   |                |                |                |                             | 218            |

# CITY OF KAUKAUNA

## 2022 BUDGET DEBT SERVICE FUND (301) REVENUE AND EXPENDITURE SUMMARY

| DESCRIPTION  | 2020<br>BUDGET     | 2020<br>ACTUAL     | 2021<br>BUDGET     | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET     |
|--|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| <b>REVENUE</b>   |                    |                    |                    |                             |                    |
| Property Tax   | 3,676,496          | 3,676,496          | 3,727,032          | 3,727,032                   | 3,783,090          |
| Payment in Lieu of Tax   | 0                  | 0                  | 0                  | 0                           | 0                  |
| <b>TOTAL REVENUE</b>   | <b>3,676,496</b>   | <b>3,676,496</b>   | <b>3,727,032</b>   | <b>3,727,032</b>            | <b>3,783,090</b>   |
| <b>EXPENDITURES</b>  |                    |                    |                    |                             |                    |
| Principal Payment  | 5,165,000          | 6,848,120          | 5,305,000          | 5,305,000                   | 4,924,520          |
| Interest Payment   | 1,777,709          | 1,096,868          | 1,775,143          | 1,862,974                   | 1,433,025          |
| Debt Service Fees  | 750                | 176,875            | 750                | 750                         | 750                |
| <b>TOTAL EXPENDITURES</b>  | <b>6,943,459</b>   | <b>8,121,863</b>   | <b>7,080,893</b>   | <b>7,168,724</b>            | <b>6,358,295</b>   |
| <b>EXCESS (DEFICIT) REVENUES OVER<br/>EXPENDITURES</b>                                 | <b>(3,266,963)</b> | <b>(4,445,367)</b> | <b>(3,353,861)</b> | <b>(3,441,692)</b>          | <b>(2,575,205)</b> |
| <b>OTHER FINANCING SOURCES</b>   |                    |                    |                    |                             |                    |
| Refinancing Outstanding Debt   | 0                  | 0                  | 0                  | 0                           | 0                  |
| Premium Issuance (Interest Payment)  | 120,000            | 526,982            | 50,582             | 347,893                     | 228,293            |
| Operating Transfer In  | 3,146,963          | 2,741,327          | 3,303,279          | 3,717,957                   | 2,349,483          |
| <b>TOTAL OTHER FINANCING SOURCES</b>   | <b>3,266,963</b>   | <b>3,268,309</b>   | <b>3,353,861</b>   | <b>4,065,850</b>            | <b>2,577,776</b>   |
| <b>EXCESS (DEFICIT) OF REVENUE &amp; OTHER<br/>FINANCING SOURCES OVER EXPENDITURES</b> | <b>0</b>           | <b>(1,177,058)</b> | <b>(0)</b>         | <b>624,158</b>              | <b>2,571</b>       |

|                                     |                  |                  |
|-------------------------------------|------------------|------------------|
| <b>Operating Transfers</b>          | <b>2021</b>      | <b>2022</b>      |
| TID #4                              | 79,000           | 77,100           |
| TID # 5 (Estimated Increment)       | 458,628          | 862,714          |
| TID #6                              | 201,050          | 196,675          |
| TID #8                              | 621,208          | 469,143          |
| TID #10                             | 46,488           | 50,675           |
| ERTIF                               | 151,619          | 152,056          |
| Storm Water Utility                 | 626,886          | 0                |
| Sanitary Sewer Utility              | 574,983          | 0                |
| 404 RDA MSB                         | 0                | 0                |
| Vehicle Registration Fee Fund (221) | 154,000          | 200,000          |
| TIF Debt Repayment                  | 189,418          | 121,120          |
| Special Assessment Fund (215)       | 200,000          | 220,000          |
|                                     | <b>3,303,279</b> | <b>2,349,483</b> |

# CITY OF KAUKAUNA

## 2022 BUDGET INDUSTRIAL PARK FUND (401) REVENUE & EXPENDITURE SUMMARY

| DESCRIPTION  | 2020<br>BUDGET | 2020<br>ACTUAL | 2021<br>BUDGET | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET |
|--|----------------|----------------|----------------|-----------------------------|----------------|
| <b>REVENUE</b>   |                |                |                |                             |                |
| Interest Income  | 0              | 0              | 0              | 0                           | 0              |
| Other Revenue - Loan Repayment   | 23,933         | 0              | 23,933         | 0                           | 0              |
| Other Revenue - Land Sales   | 0              | 48,675         | 0              | 131,742                     | 150,000        |
| <b>TOTAL REVENUE</b>   | <b>23,933</b>  | <b>48,675</b>  | <b>23,933</b>  | <b>131,742</b>              | <b>150,000</b> |
| <b>EXPENDITURES</b>  |                |                |                |                             |                |
| Industrial Park Expenditures   | 1,000          | 588            | 1,000          | 893                         | 1,000          |
| <b>TOTAL EXPENDITURES</b>  | <b>1,000</b>   | <b>588</b>     | <b>1,000</b>   | <b>893</b>                  | <b>1,000</b>   |
| <b>OTHER FINANCING USES</b>  |                |                |                |                             |                |
| Repayment of Due To General Fund   | 0              | 0              | 0              | 0                           | 0              |
| Transfer to Debt Service Fund  | 0              | 0              | 0              | 0                           | 0              |
| <b>TOTAL OTHER FINANCING SOURCES</b>   | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>                    | <b>0</b>       |
| <b>EXCESS (DEFICIT) OF REVENUE, OTHER<br/>FINANC. SOURCES &amp; EXPENDITURES</b> | <b>22,933</b>  | <b>48,087</b>  | <b>22,933</b>  | <b>130,849</b>              | <b>149,000</b> |

|                                   |          |        |         |
|-----------------------------------|----------|--------|---------|
| Cash Balance at December 31, 2020 | (37,421) |        |         |
| Cash Balance at December 31, 2021 |          | 93,428 |         |
| Cash Balance at December 31, 2022 |          |        | 242,428 |

# CITY OF KAUKAUNA

## 2022 Budget SPACE NEEDS FUND (403) REVENUE AND EXPENDITURE SUMMARY

| DESCRIPTION  | 2020<br>BUDGET     | 2020<br>ACTUAL   | 2021<br>BUDGET     | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET   |
|--|--------------------|------------------|--------------------|-----------------------------|------------------|
| <b>REVENUE</b>   |                    |                  |                    |                             |                  |
| Property Taxes - General   | 0                  | 0                | 0                  | 0                           | 0                |
| Other Revenue  | 12,750             | 0                | 2,500              | 0                           | 0                |
| <b>TOTAL REVENUE</b>   | <b>12,750</b>      | <b>0</b>         | <b>2,500</b>       | <b>0</b>                    | <b>0</b>         |
| <b>EXPENDITURES</b>  |                    |                  |                    |                             |                  |
| Space Needs  | 3,480,090          | 2,916,231        | 3,310,090          | 2,340,033                   | 295,587          |
| <b>TOTAL EXPENDITURES</b>  | <b>3,480,090</b>   | <b>2,916,231</b> | <b>3,310,090</b>   | <b>2,340,033</b>            | <b>295,587</b>   |
| <b>OTHER FINANCING SOURCES</b>   |                    |                  |                    |                             |                  |
| Proceeds of General Obligation Notes   | 2,400,000          | 3,221,500        | 0                  | 1,150,000                   | 0                |
| Transfer from General  | 0                  | 0                | 0                  | 0                           | 0                |
| <b>TOTAL OTHER FINANCING SOURCES</b>   | <b>2,400,000</b>   | <b>3,221,500</b> | <b>0</b>           | <b>1,150,000</b>            | <b>0</b>         |
| <b>EXCESS (DEFICIT) OF REVENUE, OTHER<br/>FINANC. SOURCES &amp; EXPENDITURES</b> | <b>(1,067,340)</b> | <b>305,269</b>   | <b>(3,307,590)</b> | <b>(1,190,033)</b>          | <b>(295,587)</b> |

|                                   |           |         |     |
|-----------------------------------|-----------|---------|-----|
| Cash Balance at December 31, 2020 | 1,485,620 |         |     |
| Cash Balance at December 31, 2021 |           | 295,587 |     |
| Cash Balance at December 31, 2022 |           |         | (0) |

# CITY OF KAUKAUNA

## 2022 Budget

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

| DESCRIPTION  | 2020<br>BUDGET | 2020<br>ACTUAL | 2021<br>BUDGET | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET |
|--|----------------|----------------|----------------|-----------------------------|----------------|
| <b>REVENUE</b>   |                |                |                |                             |                |
| Property Taxes - General   | 0              | 0              | 0              | 0                           | 0              |
| Interest Income  | 500            | (7,692)        | 500            | 65                          | 500            |
| Other Revenue  | 0              | 0              | 0              | 0                           | 0              |
| <b>TOTAL REVENUE</b>   | <b>500</b>     | <b>(7,692)</b> | <b>500</b>     | <b>65</b>                   | <b>500</b>     |
| <b>EXPENDITURES</b>  |                |                |                |                             |                |
| Municipal Service Building   | 0              | 19,335         | 0              | 3,351                       | 0              |
| <b>TOTAL EXPENDITURES</b>  | <b>0</b>       | <b>19,335</b>  | <b>0</b>       | <b>3,351</b>                | <b>0</b>       |
| <b>OTHER FINANCING SOURCES</b>   |                |                |                |                             |                |
| RDA Lease Bond   | 770,844        | 776,436        | 0              | 0                           | 0              |
| <b>TOTAL OTHER FINANCING SOURCES</b>   | <b>770,844</b> | <b>776,436</b> | <b>0</b>       | <b>0</b>                    | <b>0</b>       |
| <b>OTHER FINANCING USES</b>  |                |                |                |                             |                |
| RDA Principal Payment  | 0              | 0              | 0              | 0                           | 0              |
| RDA Interest Payment   | 0              | 0              | 0              | 0                           | 0              |
| Transfer to Debt Service Fund  | 770,844        | 347,287        | 0              | 0                           | 0              |
| <b>TOTAL OTHER FINANCING SOURCES</b>   | <b>770,844</b> | <b>347,287</b> | <b>0</b>       | <b>0</b>                    | <b>0</b>       |
| <b>EXCESS (DEFICIT) OF REVENUE, OTHER<br/>FINANC. SOURCES &amp; EXPENDITURES</b> | <b>500</b>     | <b>402,122</b> | <b>500</b>     | <b>(3,286)</b>              | <b>500</b>     |

Cash Balance at December 31, 2020

791,129

Cash Balance at December 31, 2021

787,843

Cash Balance at December 31, 2022

788,343



# CITY OF KAUKAUNA

## 2022 BUDGET ErTID #1 FUND (450) REVENUE & EXPENDITURE SUMMARY "Lehrer LandFill"

| DESCRIPTION  | 2020<br>BUDGET | 2020<br>ACTUAL   | 2021<br>BUDGET  | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET |
|--|----------------|------------------|-----------------|-----------------------------|----------------|
| <b>REVENUE</b>   |                |                  |                 |                             |                |
| Property Taxes - TIF   | 95,018         | 92,976           | 99,463          | 92,305                      | 82,165         |
| Personal Property State Aid  | 0              | 0                | (752)           | (752)                       | 0              |
| Other Revenue  | 0              | 0                | 0               | 0                           | 0              |
| <b>TOTAL REVENUE</b>   | <b>95,018</b>  | <b>92,976</b>    | <b>98,711</b>   | <b>91,553</b>               | <b>82,165</b>  |
| <b>EXPENDITURES</b>  |                |                  |                 |                             |                |
| Remediation Cost   | 0              | 97,140           | 0               | 46,919                      | 200            |
| Marketing & Admin  | 0              | 150              | 0               | 150                         | 150            |
| <b>TOTAL EXPENDITURES</b>  | <b>0</b>       | <b>97,290</b>    | <b>0</b>        | <b>47,069</b>               | <b>350</b>     |
| <b>OTHER FINANCING SOURCES</b>   |                |                  |                 |                             |                |
| Transfer From TID#6 as Recipient TID   | 52,409         | 52,409           | 0               | 0                           | 270,068        |
| <b>TOTAL OTHER FINANCING SOURCES</b>   | <b>52,409</b>  | <b>52,409</b>    | <b>0</b>        | <b>0</b>                    | <b>270,068</b> |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                |                  |                 |                             |                |
| Repayment of Due To Debt Service Fund  | 0              | 0                | 0               | 0                           | 0              |
| Transfer to Debt Service Fund  | 150,588        | 149,106          | 151,619         | 151,681                     | 152,056        |
| <b>TOTAL OTHER FINANCING SOURCES</b>   | <b>150,588</b> | <b>149,106</b>   | <b>151,619</b>  | <b>151,681</b>              | <b>152,056</b> |
| <b>EXCESS (DEFICIT) OF REVENUE, OTHER<br/>FINANC. SOURCES &amp; EXPENDITURES</b> | <b>(3,161)</b> | <b>(101,011)</b> | <b>(52,907)</b> | <b>(107,197)</b>            | <b>199,827</b> |
| Cash Balance at December 31, 2020  | (639,977)      |                  |                 |                             |                |
| Cash Balance at December 31, 2021  |                |                  |                 | (747,174)                   |                |
| Cash Balance at December 31, 2022  |                |                  |                 |                             | (547,348)      |

# CITY OF KAUKAUNA

## 2022 BUDGET

### TAX INCREMENTAL DISTRICT #4 FUND (464)

#### REVENUE & EXPENDITURE SUMMARY

*"Downtown District"*

| DESCRIPTION  | 2020<br>BUDGET | 2020<br>ACTUAL | 2021<br>BUDGET | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET |
|--|----------------|----------------|----------------|-----------------------------|----------------|
| <b>REVENUE</b>   |                |                |                |                             |                |
| Property Taxes - TIF   | 82,850         | 81,069         | 99,463         | 80,550                      | 113,051        |
| Personal Property State Aid  | 0              | 4,929          | 9,456          | 9,456                       | 4,929          |
| State Computer Aids  | 3,492          | 3,492          | 3,492          | 3,492                       | 3,492          |
| Interest Income  | 403            | 0              | 200            | 0                           | 200            |
| Other Revenue  | 234,643        | 0              | 234,643        | 0                           | 0              |
| <b>TOTAL REVENUE</b>   | <b>321,388</b> | <b>89,490</b>  | <b>347,254</b> | <b>93,499</b>               | <b>121,672</b> |
| <b>OTHER FINANCING SOURCES</b>   |                |                |                |                             |                |
| G.O. Borrowing   | 0              | 0              | 0              | 0                           | 0              |
| Transfer From TID#6 as Recipient TID   | 0              | 0              | 500,000        | 500,000                     | 88,393         |
| <b>TOTAL OTHER FINANCING SOURCES</b>   | <b>0</b>       | <b>0</b>       | <b>500,000</b> | <b>500,000</b>              | <b>88,393</b>  |
| <b>EXPENDITURES</b>  |                |                |                |                             |                |
| Miscellaneous  | 0              | 0              | 0              | 0                           | 0              |
| Marking & Administration   | 150            | 423            | 150            | 7,336                       | 150            |
| TID Assistance   | 0              | 0              | 0              | 0                           | 0              |
| Storm Sewer Improvements   | 0              | 0              | 0              | 0                           | 0              |
| <b>TOTAL EXPENDITURES</b>  | <b>150</b>     | <b>423</b>     | <b>150</b>     | <b>7,336</b>                | <b>150</b>     |
| <b>OTHER FINANCING USES</b>  |                |                |                |                             |                |
| Transfer to Debt Service Fund  | 79,000         | 55,525         | 79,000         | 79,000                      | 77,100         |
| Repayment of Due To Debt Service   | 0              | 0              | 121,120        | 0                           | 121,120        |
| Repayment of Due To General Fund   | 0              | 0              | 80,508         | 0                           | 0              |
| <b>TOTAL OTHER FINANCING SOURCES</b>   | <b>79,000</b>  | <b>55,525</b>  | <b>280,628</b> | <b>79,000</b>               | <b>198,220</b> |
| <b>EXCESS (DEFICIT) OF REVENUE, OTHER<br/>FINANC. SOURCES &amp; EXPENDITURES</b> | <b>242,238</b> | <b>33,542</b>  | <b>566,476</b> | <b>507,163</b>              | <b>11,695</b>  |

|                                   |           |         |         |
|-----------------------------------|-----------|---------|---------|
| Cash Balance at December 31, 2020 | (215,739) |         |         |
| Cash Balance at December 31, 2021 |           | 291,424 |         |
| Cash Balance at December 31, 2022 |           |         | 303,120 |

# CITY OF KAUKAUNA

## 2022 BUDGET

TAX INCREMENTAL DISTRICT #5 FUND (465)

REVENUE & EXPENDITURE SUMMARY

"Commerce Crossing" (Former Dog Track Site)

| DESCRIPTION  | 2020<br>BUDGET | 2020<br>ACTUAL   | 2021<br>BUDGET | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET |
|--|----------------|------------------|----------------|-----------------------------|----------------|
| <b>REVENUE</b>   |                |                  |                |                             |                |
| Property Taxes - TIF   | 71,030         | 69,504           | 401,729        | 372,817                     | 415,013        |
| Personal Property State Aid  | 0              | 1,828            | 3,444          | 3,444                       | 1,828          |
| State Computer Aids  | 211            | 152              | 200            | 152                         | 152            |
| In Lieu of Tax - Medical Facility  | 220,000        | 164,448          | 154,000        | 110,000                     | 109,000        |
| Interest Income  | 0              | 0                | 0              | 0                           | 0              |
| Other Revenue (Land Sales)   | 0              | 0                | 0              | 0                           | 0              |
| <b>TOTAL REVENUE</b>   | <b>291,241</b> | <b>235,932</b>   | <b>559,373</b> | <b>486,413</b>              | <b>525,993</b> |
| <b>OTHER FINANCING SOURCES</b>   |                |                  |                |                             |                |
| G.O. Borrowing   | 0              | 0                | 0              | 0                           | 0              |
| Transfer From TID#6 as Recipient TID   | 784,730        | 784,730          | 300,000        | 300,000                     | 537,500        |
| <b>TOTAL OTHER FINANCING SOURCES</b>   | <b>784,730</b> | <b>784,730</b>   | <b>300,000</b> | <b>300,000</b>              | <b>537,500</b> |
| <b>EXPENDITURES</b>  |                |                  |                |                             |                |
| Property Acquisition   | 0              | 1,133            | 0              | 1,316                       | 1,300          |
| Marketing & Admin  | 0              | 15,930           | 0              | 700                         | 150            |
| Developers' Incentive  | 0              | 0                | 0              | 0                           | 0              |
| <b>TOTAL EXPENDITURES</b>  | <b>0</b>       | <b>17,063</b>    | <b>0</b>       | <b>2,016</b>                | <b>1,450</b>   |
| <b>OTHER FINANCING USES</b>  |                |                  |                |                             |                |
| Transfer to Debt Service Fund  | 926,949        | 1,141,949        | 458,628        | 848,660                     | 862,714        |
| Repayment of Due To Debt Service   | 0              | 0                | 0              | 0                           | 0              |
| <b>TOTAL OTHER FINANCING SOURCES</b>   | <b>926,949</b> | <b>1,141,949</b> | <b>458,628</b> | <b>848,660</b>              | <b>862,714</b> |
| <b>EXCESS (DEFICIT) OF REVENUE, OTHER<br/>FINANC. SOURCES &amp; EXPENDITURES</b> | <b>149,022</b> | <b>(138,350)</b> | <b>400,746</b> | <b>(64,262)</b>             | <b>199,329</b> |

Cash Balance at December 31, 2020 (4,357,001)

Cash Balance at December 31, 2021 (4,421,263)

Cash Balance at December 31, 2022 (4,221,934)

# CITY OF KAUKAUNA

## 2022 BUDGET

TAX INCREMENTAL DISTRICT #6 FUND (466)

REVENUE & EXPENDITURE SUMMARY

"N.E.W. Industrial Park"

| DESCRIPTION  | 2020<br>BUDGET   | 2020<br>ACTUAL   | 2021<br>BUDGET   | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET   |
|--|------------------|------------------|------------------|-----------------------------|------------------|
| <b>REVENUE</b>   |                  |                  |                  |                             |                  |
| Property Taxes - TIF   | 880,214          | 861,298          | 1,064,409        | 987,804                     | 846,158          |
| Personal Property State Aid  | 0                | 5,227            | 1,209            | 1,209                       | 5,227            |
| State Computer Aids  | 7,749            | 7,749            | 7,749            | 7,750                       | 7,750            |
| Interest Income  | 200              | 0                | 50               | 0                           | 50               |
| Other Revenue - Loan Repayment   | 26,727           | 26,727           | 26,727           | 95,616                      | 13,933           |
| <b>TOTAL REVENUE</b>   | <b>914,890</b>   | <b>901,001</b>   | <b>1,100,144</b> | <b>1,092,379</b>            | <b>873,118</b>   |
| <b>EXPENDITURES</b>  |                  |                  |                  |                             |                  |
| District Expenditures  | 150              | 48,763           | 150              | 3,075                       | 150              |
| Infrastructure Improvements  | 0                | 2,400            | 0                | 2,400                       | 2,400            |
| <b>TOTAL EXPENDITURES</b>  | <b>150</b>       | <b>51,163</b>    | <b>150</b>       | <b>5,475</b>                | <b>2,550</b>     |
| <b>OTHER FINANCING USES</b>  |                  |                  |                  |                             |                  |
| Transfer to Debt Service Fund  | 258,538          | 258,538          | 201,050          | 201,050                     | 196,675          |
| Transfer to TID ERTID #1   | 52,409           | 52,409           | 0                | 0                           | 270,068          |
| Transfer to Fund 464 (TID #4)  | 0                | 0                | 500,000          | 500,000                     | 88,393           |
| Transfer to Fund 465 (TID #5)  | 784,730          | 784,730          | 300,000          | 300,000                     | 537,500          |
| Repayment of Due To General Fund   | 0                | 0                | 0                | 0                           | 0                |
| <b>TOTAL OTHER FINANCING SOURCES</b>   | <b>1,095,677</b> | <b>1,095,677</b> | <b>1,001,050</b> | <b>1,001,050</b>            | <b>1,092,636</b> |
| <b>EXCESS (DEFICIT) OF REVENUE, OTHER<br/>FINANC. SOURCES &amp; EXPENDITURES</b> | <b>(180,937)</b> | <b>(245,839)</b> | <b>98,944</b>    | <b>85,854</b>               | <b>(222,068)</b> |

Cash Balance at December 31, 2020

82,045

Cash Balance at December 31, 2021

167,899

Cash Balance at December 31, 2022

(54,169)

# CITY OF KAUKAUNA

## 2022 BUDGET

TAX INCREMENTAL DISTRICT #8 FUND (468)

REVENUE & EXPENDITURE SUMMARY

*"The Gustman (Grand Kakalin) Site"*

| DESCRIPTION  | 2020<br>BUDGET   | 2020<br>ACTUAL  | 2021<br>BUDGET   | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET   |
|--|------------------|-----------------|------------------|-----------------------------|------------------|
| <b>REVENUE</b>   |                  |                 |                  |                             |                  |
| Property Taxes - TIF   | 123,854          | 121,192         | 128,490          | 119,243                     | 105,955          |
| Personal Property State Aid  | 0                | 732             | 74               | 74                          | 732              |
| State Computer Aids  | 13,913           | 13,913          | 13,913           | 13,913                      | 13,913           |
| Interest Income  | 0                | 6,317           | 2,500            | 750                         | 2,500            |
| Other Revenue  | 0                | 129,574         | 0                | 74,554                      | 0                |
| <b>TOTAL REVENUE</b>   | <b>137,767</b>   | <b>271,728</b>  | <b>144,977</b>   | <b>208,534</b>              | <b>123,100</b>   |
| <b>OTHER FINANCING SOURCES</b>   |                  |                 |                  |                             |                  |
| G.O. Borrowing   | 0                | 0               | 0                | 3,680,000                   | 0                |
| <b>TOTAL OTHER FINANCING SOURCES</b>   | <b>0</b>         | <b>0</b>        | <b>0</b>         | <b>3,680,000</b>            | <b>0</b>         |
| <b>EXPENDITURES</b>  |                  |                 |                  |                             |                  |
| Trails & Walking Bridge  | 0                | (11,466)        | 150              | 0                           | 0                |
| District Expenditures  | 150              | 32,808          | 150              | 19,000                      | 2,013            |
| Library Garden   | 0                | 52,932          | 0                | 18,752                      | 0                |
| Developers Incentives  | 0                | 0               | 0                | 2,500                       | 0                |
| Infrastructure Improvements  | 89,000           | 259             | 0                | 0                           | 0                |
| <b>TOTAL EXPENDITURES</b>  | <b>89,150</b>    | <b>74,533</b>   | <b>300</b>       | <b>40,252</b>               | <b>2,013</b>     |
| <b>OTHER FINANCING USES</b>  |                  |                 |                  |                             |                  |
| Bond Issuance Expense  | 0                | 0               | 0                | 80,000                      | 0                |
| Transfer to Debt Service Fund  | 194,857          | 221,280         | 621,789          | 231,175                     | 469,143          |
| Repayment of Due To General Fund   | 0                | 0               | 0                | 0                           | 0                |
| <b>TOTAL OTHER FINANCING SOURCES</b>   | <b>194,857</b>   | <b>221,280</b>  | <b>621,789</b>   | <b>311,175</b>              | <b>469,143</b>   |
| <b>EXCESS (DEFICIT) OF REVENUE, OTHER<br/>FINANC. SOURCES &amp; EXPENDITURES</b> | <b>(146,240)</b> | <b>(24,085)</b> | <b>(477,112)</b> | <b>3,537,107</b>            | <b>(348,056)</b> |

Cash Balance at December 31, 2020

(20,954)

Cash Balance at December 31, 2021

3,516,153

Cash Balance at December 31, 2022

3,168,097

# CITY OF KAUKAUNA

## 2022 BUDGET

TAX INCREMENTAL DISTRICT #9 FUND (469)

REVENUE & EXPENDITURE SUMMARY

*"Between the Parks"*

| DESCRIPTION  | 2020<br>BUDGET | 2020<br>ACTUAL | 2021<br>BUDGET | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET |
|--|----------------|----------------|----------------|-----------------------------|----------------|
| <b>REVENUE</b>   |                |                |                |                             |                |
| Property Taxes - TIF   | 20,516         | 20,075         | 27,306         | 26,242                      | 27,089         |
| Personal Property State Aid  | 0              | 220            | 428            | 428                         | 220            |
| State Computer Aids  | 200            | 0              | 15             | 0                           | 0              |
| Interest Income  | 0              | 0              | 0              | 0                           | 0              |
| Other Revenue  | 0              | 0              | 0              | 0                           | 0              |
| <b>TOTAL REVENUE</b>   | <b>20,716</b>  | <b>20,295</b>  | <b>27,749</b>  | <b>26,670</b>               | <b>27,309</b>  |
| <b>OTHER FINANCING SOURCES</b>   |                |                |                |                             |                |
| G.O. Borrowing   | 0              | 0              | 0              | 0                           | 0              |
| <b>TOTAL OTHER FINANCING SOURCES</b>   | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>                    | <b>0</b>       |
| <b>EXPENDITURES</b>  |                |                |                |                             |                |
| District Expenditures  | 500            | 150            | 150            | 150                         | 150            |
| Infrastructure Improvements  | 20,000         | 20,000         | 20,000         | 20,000                      | 20,000         |
| <b>TOTAL EXPENDITURES</b>  | <b>20,500</b>  | <b>20,150</b>  | <b>20,150</b>  | <b>20,150</b>               | <b>20,150</b>  |
| <b>OTHER FINANCING USES</b>  |                |                |                |                             |                |
| Transfer to Debt Service Fund  | 0              | 0              | 0              | 0                           | 0              |
| Repayment of Due To General Fund   | 0              | 0              | 0              | 0                           | 0              |
| <b>TOTAL OTHER FINANCING SOURCES</b>   | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>                    | <b>0</b>       |
| <b>EXCESS (DEFICIT) OF REVENUE, OTHER<br/>FINANC. SOURCES &amp; EXPENDITURES</b> | <b>216</b>     | <b>145</b>     | <b>7,599</b>   | <b>6,520</b>                | <b>7,159</b>   |

Cash Balance at December 31, 2020

(115,726)

Cash Balance at December 31, 2021

(109,206)

Cash Balance at December 31, 2022

(102,048)

# CITY OF KAUKAUNA

## 2022 BUDGET

TAX INCREMENTAL DISTRICT #10 FUND (470)

REVENUE & EXPENDITURE SUMMARY

*"The Donary Project"*

| DESCRIPTION  | 2020<br>BUDGET  | 2020<br>ACTUAL | 2021<br>BUDGET  | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET |
|--|-----------------|----------------|-----------------|-----------------------------|----------------|
| <b>REVENUE</b>   |                 |                |                 |                             |                |
| Property Taxes - TIF   | 696             | 0              | 9,185           | 8,523                       | 89,629         |
| State Computer Aids  | 0               | 0              | 0               | 0                           | 0              |
| Interest Income  | 0               | 4,134          | 3,786           | 0                           | 0              |
| Other Revenue  | 0               | 0              | 0               | 0                           | 0              |
| <b>TOTAL REVENUE</b>   | <b>696</b>      | <b>4,134</b>   | <b>12,971</b>   | <b>8,523</b>                | <b>89,629</b>  |
| <b>OTHER FINANCING SOURCES</b>   |                 |                |                 |                             |                |
| G.O. Borrowing   | 0               | 0              | 0               | 0                           | 0              |
| <b>TOTAL OTHER FINANCING SOURCES</b>   | <b>0</b>        | <b>0</b>       | <b>0</b>        | <b>0</b>                    | <b>0</b>       |
| <b>EXPENDITURES</b>  |                 |                |                 |                             |                |
| District Expenditures  | 0               | 150            | 0               | 150                         | 150            |
| Infrastructure Improvements  | 0               | 0              | 0               | 0                           | 0              |
| <b>TOTAL EXPENDITURES</b>  | <b>0</b>        | <b>150</b>     | <b>0</b>        | <b>150</b>                  | <b>150</b>     |
| <b>OTHER FINANCING USES</b>  |                 |                |                 |                             |                |
| Transfer to Debt Service Fund  | 16,863          | 8,431          | 46,488          | 46,488                      | 50,675         |
| Repayment of Due To General Fund   | 0               | 0              | 0               | 0                           | 0              |
| <b>TOTAL OTHER FINANCING SOURCES</b>   | <b>16,863</b>   | <b>8,431</b>   | <b>46,488</b>   | <b>46,488</b>               | <b>50,675</b>  |
| <b>EXCESS (DEFICIT) OF REVENUE, OTHER<br/>FINANC. SOURCES &amp; EXPENDITURES</b> | <b>(16,167)</b> | <b>(4,447)</b> | <b>(33,517)</b> | <b>(38,115)</b>             | <b>38,804</b>  |

Cash Balance at December 31, 2020

(127,198)

Cash Balance at December 31, 2021

(165,313)

Cash Balance at December 31, 2022

(126,509)

# CITY OF KAUKAUNA

## 2022 BUDGET

### SUBDIVISION FEES FUND (701) REVENUE & EXPENDITURE SUMMARY

| DESCRIPTION  | 2020<br>BUDGET | 2020<br>ACTUAL | 2021<br>BUDGET | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET |
|--|----------------|----------------|----------------|-----------------------------|----------------|
| <b>REVENUE</b>   |                |                |                |                             |                |
| Property Taxes - TIF   | 65             | 67             | 67             | 229                         | 0              |
| Subdivision Fee  | 10,000         | 14,442         | 17,500         | 24,242                      | 30,000         |
| Interest Income  | 0              | 0              | 0              | 0                           | 0              |
| Other Revenue  | 0              | 0              | 0              | 0                           | 0              |
| <b>TOTAL REVENUE</b>   | <b>10,065</b>  | <b>14,509</b>  | <b>17,567</b>  | <b>24,471</b>               | <b>30,000</b>  |
| <b>OTHER FINANCING SOURCES</b>   |                |                |                |                             |                |
| G.O. Borrowing   | 0              | 0              | 0              | 0                           | 0              |
| <b>TOTAL OTHER FINANCING SOURCES</b>   | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>                    | <b>0</b>       |
| <b>EXPENDITURES</b>  |                |                |                |                             |                |
| District Expenditures  |                |                |                |                             |                |
| Infrastructure Improvements  | 0              | 0              | 0              | 0                           | 0              |
| <b>TOTAL EXPENDITURES</b>  | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>                    | <b>0</b>       |
| <b>OTHER FINANCING USES</b>  |                |                |                |                             |                |
| Transfer to Debt Service Fund  | 0              | 0              | 0              | 0                           | 0              |
| Repayment of Due To General Fund   | 0              | 0              | 0              | 0                           | 0              |
| <b>TOTAL OTHER FINANCING SOURCES</b>   | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>                    | <b>0</b>       |
| <b>EXCESS (DEFICIT) OF REVENUE, OTHER<br/>FINANC. SOURCES &amp; EXPENDITURES</b> | <b>10,065</b>  | <b>14,509</b>  | <b>17,567</b>  | <b>24,471</b>               | <b>30,000</b>  |

Cash Balance at December 31, 2020

146,331

Cash Balance at December 31, 2021

170,802

Cash Balance at December 31, 2022

200,802



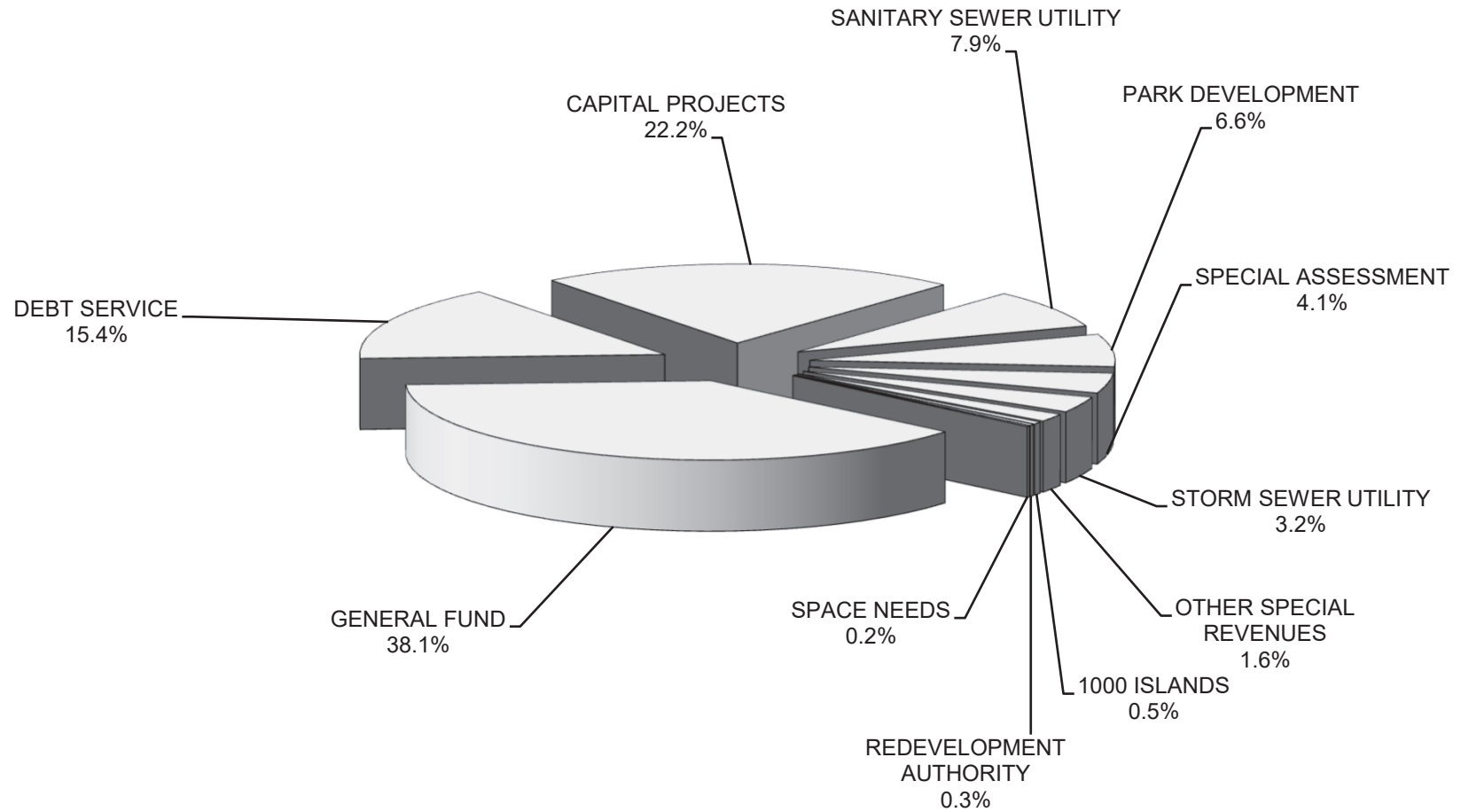


**CITY OF KAUKAUNA**

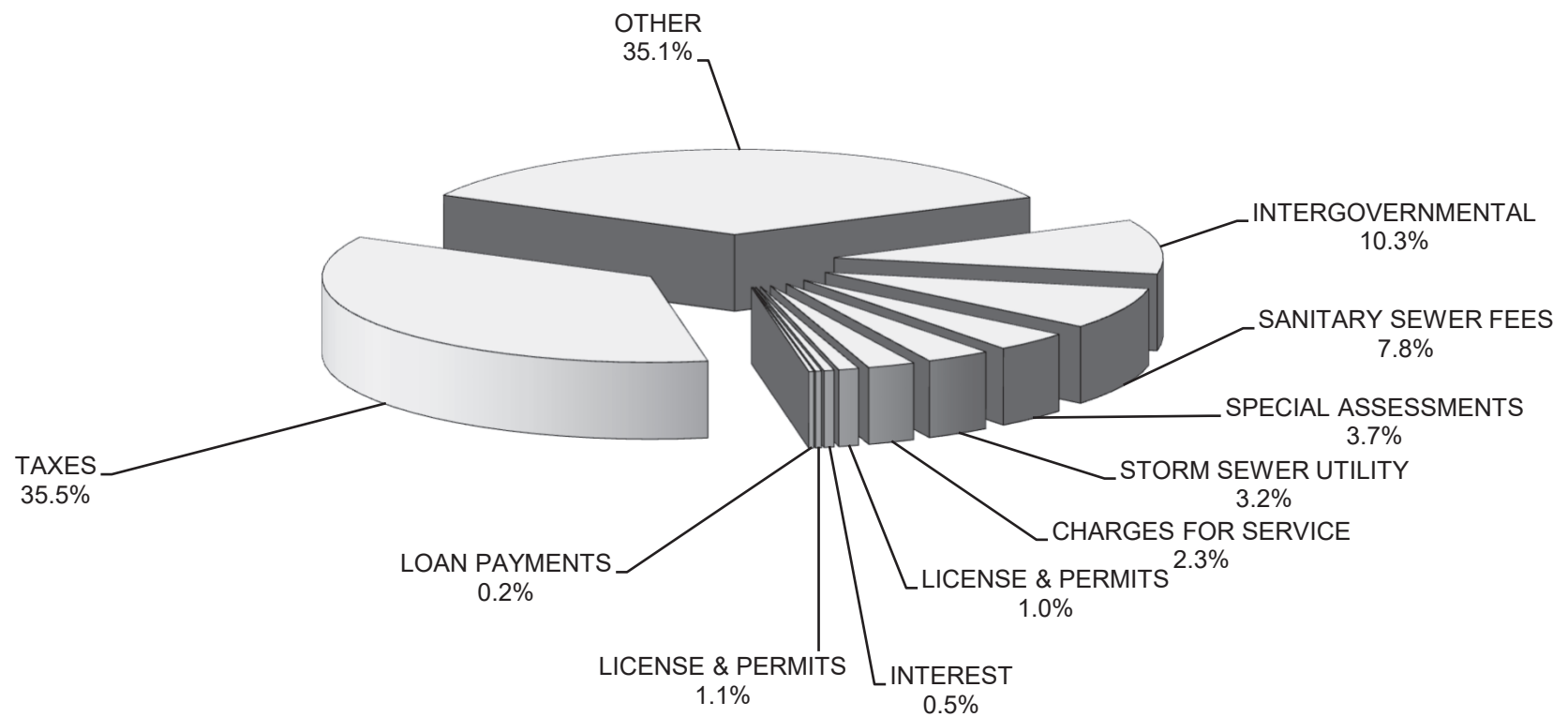
**2022 BUDGET**  
*BUDGETED REVENUE SOURCES - ALL FUNDS*

|                                    | GENERAL<br>FUND | 1000<br>ISLANDS | REDEVELOP<br>AUTHORITY | DEBT<br>SERVICE | CAPITAL<br>PROJECTS | GRIGNON<br>MANSION | SPECIAL<br>ASSESSMENT | OTHER<br>SPECIAL REVS | TAX INCREMENT<br>DISTRICTS | STORM<br>SEWER UTLY | SANITARY<br>SEWER UTLY | TOTAL      |
|------------------------------------|-----------------|-----------------|------------------------|-----------------|---------------------|--------------------|-----------------------|-----------------------|----------------------------|---------------------|------------------------|------------|
| <b>TAXES</b>                       | 9,034,645       | 120,000         | 0                      | 3,783,090       | 0                   | 44,175             | 0                     | 1,800                 | 1,679,060                  | 0                   | 0                      | 14,662,770 |
| <b>SPECIAL ASSESSMENTS</b>         | 0               | 0               | 0                      | 0               | 0                   | 0                  | 1,550,000             | 0                     | 0                          | 0                   | 0                      | 1,550,000  |
| <b>INTERGOVERNMENTAL</b>           | 4,226,711       | 30,000          | 0                      | 0               | 0                   | 0                  | 0                     | 0                     | 0                          | 0                   | 0                      | 4,256,711  |
| <b>SANITARY SEWER SERVICE FEES</b> | 0               | 0               | 0                      | 0               | 0                   | 0                  | 0                     | 0                     | 0                          | 0                   | 3,244,549              | 3,244,549  |
| <b>STORM SEWER SERVICE FEES</b>    | 0               | 0               | 0                      | 0               | 0                   | 0                  | 0                     | 0                     | 0                          | 1,320,000           | 0                      | 1,320,000  |
| <b>LICENSE AND PERMITS</b>         | 403,400         | 0               | 0                      | 0               | 0                   | 0                  | 0                     | 0                     | 0                          | 8,000               | 0                      | 411,400    |
| <b>COURT FINES AND FORFEITURES</b> | 123,000         | 0               | 0                      | 0               | 0                   | 0                  | 0                     | 0                     | 0                          | 0                   | 0                      | 123,000    |
| <b>CHARGES FOR SERVICE</b>         | 947,700         | 18,000          | 0                      | 0               | 0                   | 0                  | 0                     | 0                     | 0                          | 0                   | 0                      | 965,700    |
| <b>INTEREST</b>                    | 50,000          | 6,000           | 16,000                 | 0               | 0                   | 0                  | 130,000               | 0                     | 0                          | 2,500               | 2,500                  | 207,000    |
| <b>LOAN PAYMENTS</b>               | 0               | 0               | 100,000                | 0               | 0                   | 0                  | 0                     | 0                     | 0                          | 0                   | 0                      | 100,000    |
| <b>OTHER</b>                       | 966,224         | 22,000          | 0                      | 2,577,776       | 9,198,800           | 27,000             | 0                     | 667,000               | 1,059,886                  | 0                   | 0                      | 14,518,686 |
| <b>TOTAL REVENUE SOURCES</b>       | 15,751,680      | 196,000         | 116,000                | 6,360,866       | 9,198,800           | 71,175             | 1,680,000             | 668,800               | 2,738,946                  | 1,330,500           | 3,247,049              | 41,359,816 |

**CITY OF KAUKAUNA**  
2022 Budgeted Revenues - All Funds



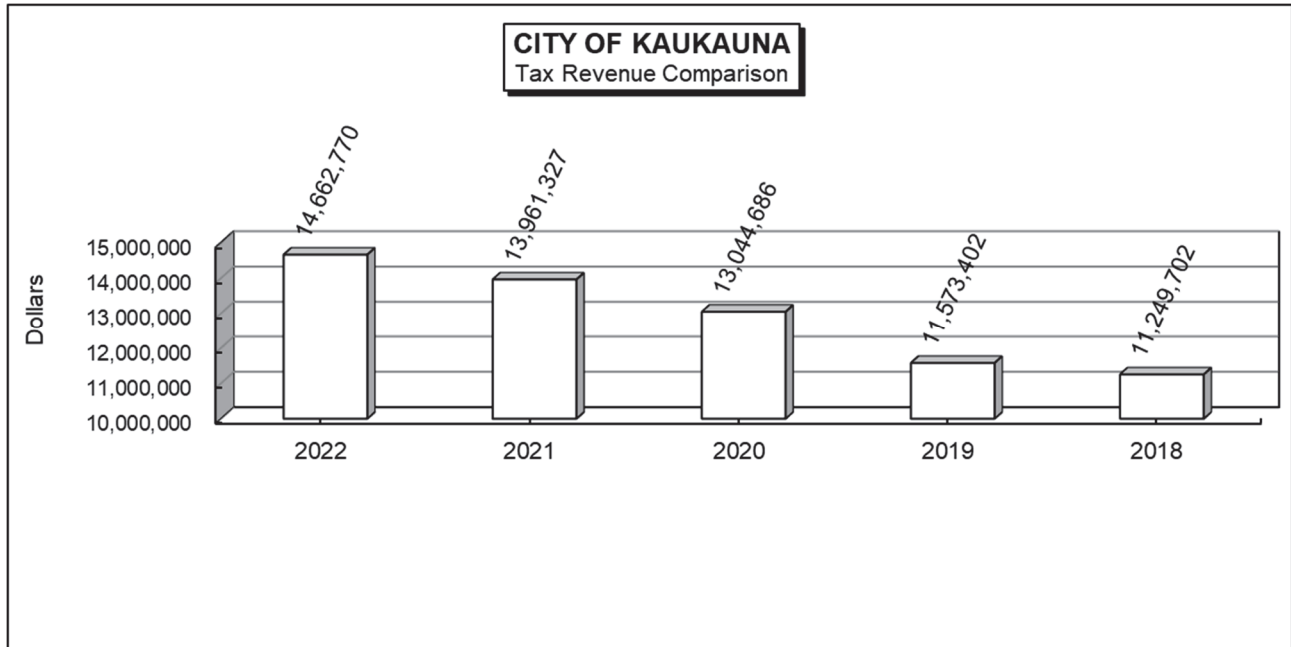
**CITY OF KAUKAUNA**  
2022 Budgeted Revenues by Source - All Funds



# CITY OF KAUKAUNA

## 2022 BUDGET

### REVENUE COMPARISON BY REVENUE SOURCE

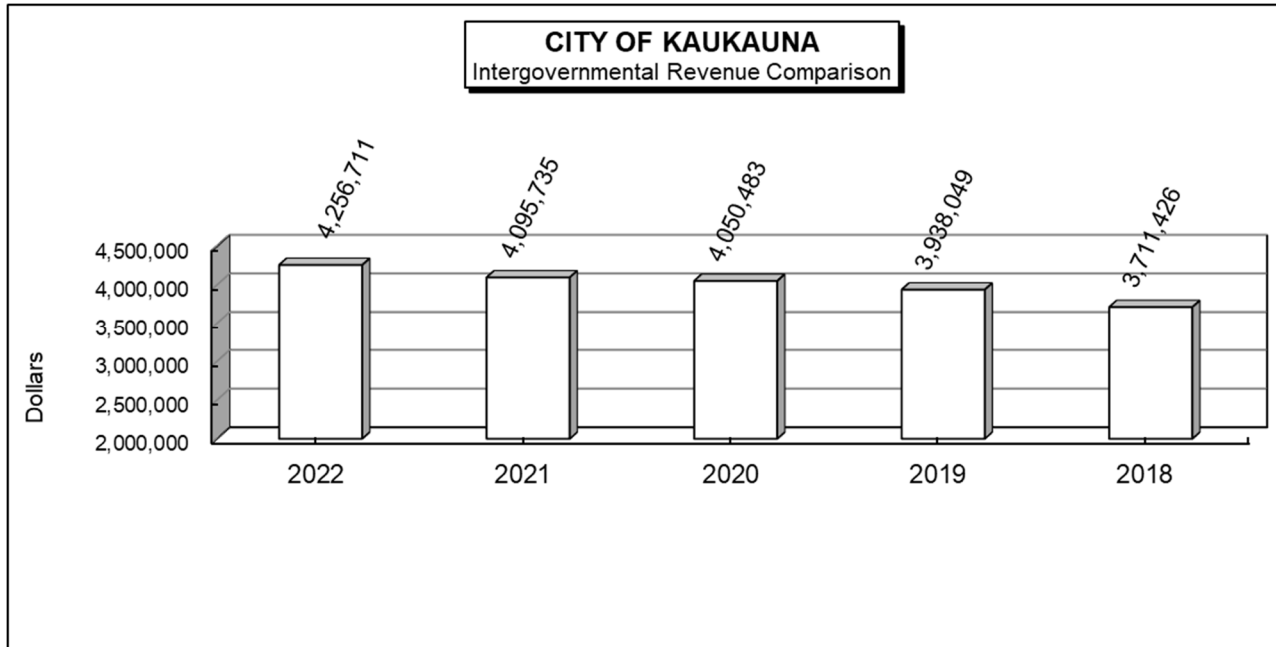


There are three primary sources of tax revenue for the City. Property tax, which includes tax on real estate and personal property, is the largest and most significant revenue source. Property tax represents 70.7% of all budgeted taxes and 40.6% of all general fund revenue sources budgeted. The property tax levy is budgeted to increase \$709,680 or 4.8% for 2022. 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 2022, this tax represents 14.6% 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 \$19,500 for 2022.

**CITY OF KAUKAUNA**  
**2022 BUDGET**  
*REVENUE COMPARISON BY REVENUE SOURCE*



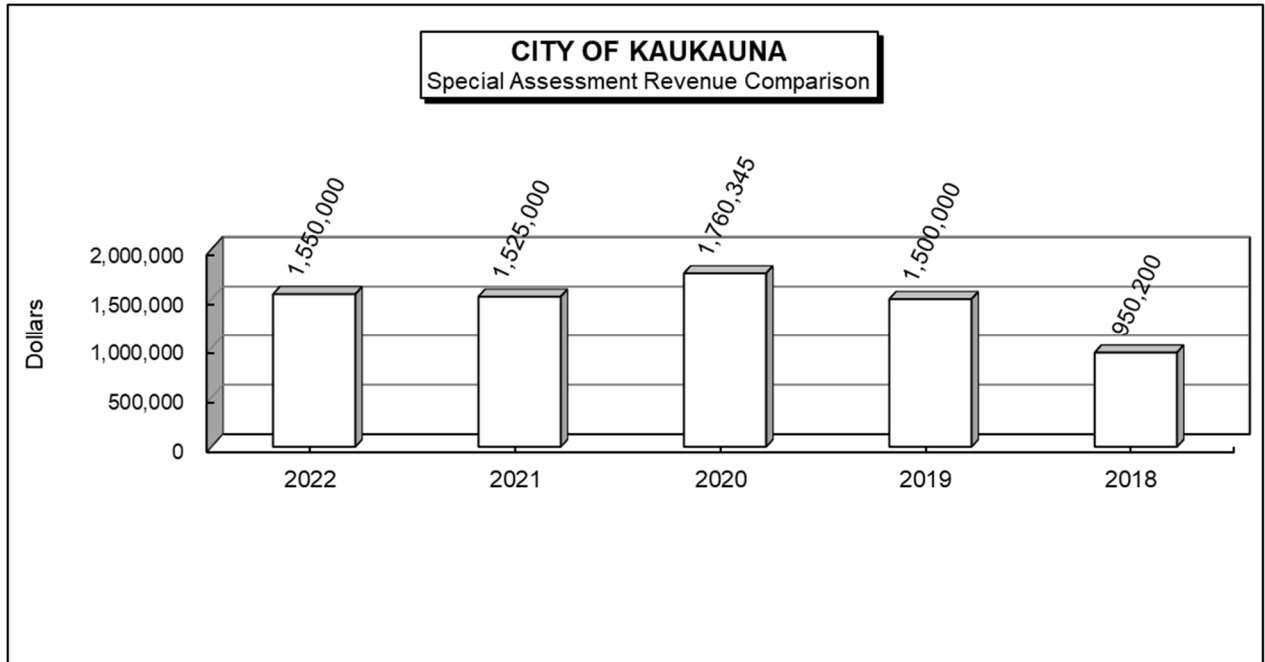
Intergovernmental revenues are comprised of state shared revenue, state fire insurance dues, state law enforcement grants, state highway aids, county aids and local school district subsidy of the City's Environmental Center. There was some volatility with this revenue source back in 2015. This source 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 51.3% of all intergovernmental revenues in the general fund and 26.9% of all general fund revenues. State shared revenue is budgeted to remain flat for the 2022 budget. 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 \$1,243,354 for 2022 and accounts for 7.9% of all general fund revenue sources. This source is expected to increase by \$21,434 or 2.0% when compared to 2021.

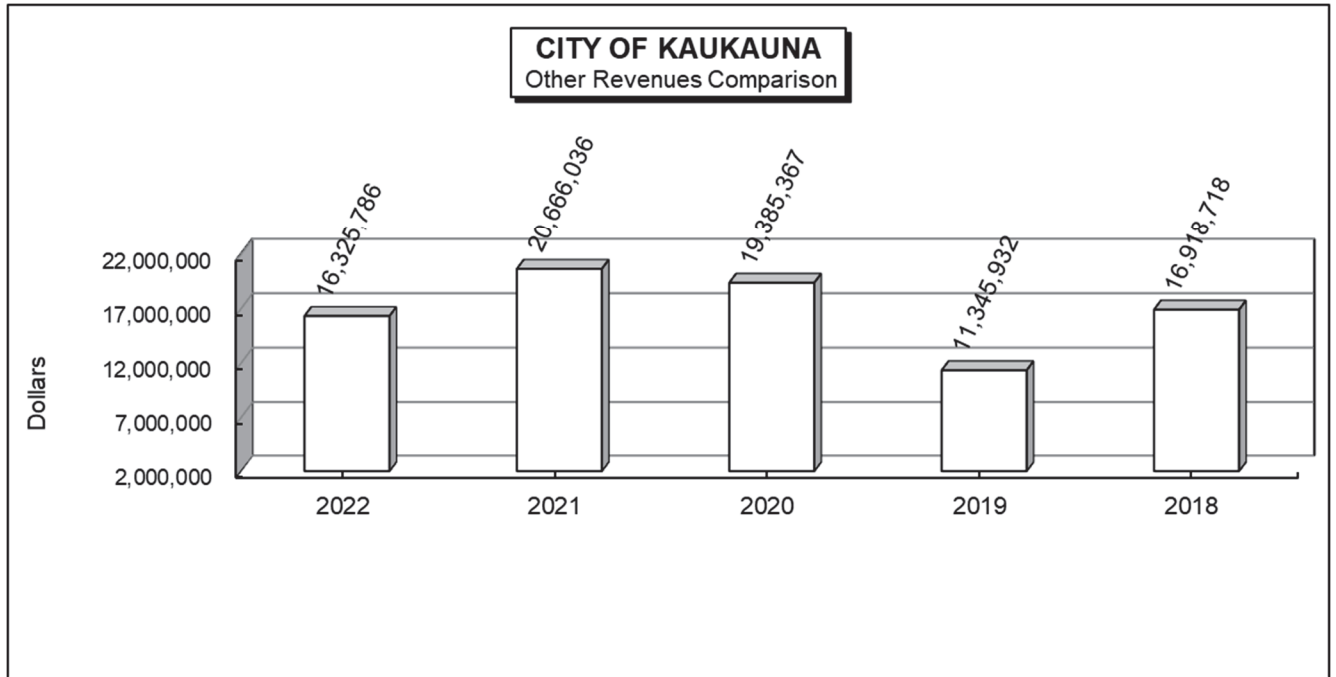
The State's current commitment to reducing taxes and the state of the economy are likely to have some lingering negative effects on state revenues to municipalities in the future. The other intergovernmental revenue sources are relatively small and likely to see modest growth in future years.

**CITY OF KAUKAUNA**  
**2022 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.

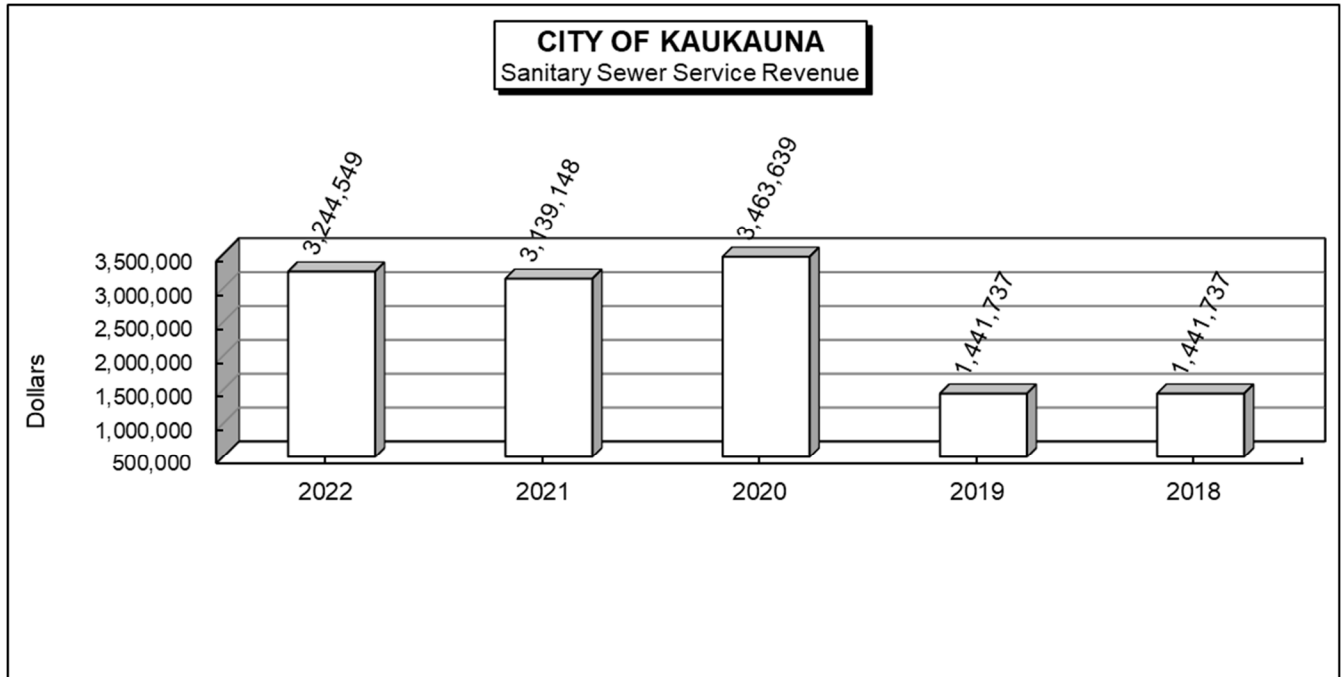
**CITY OF KAUKAUNA**  
**2022 BUDGET**  
*REVENUE COMPARISON BY REVENUE SOURCE*



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.

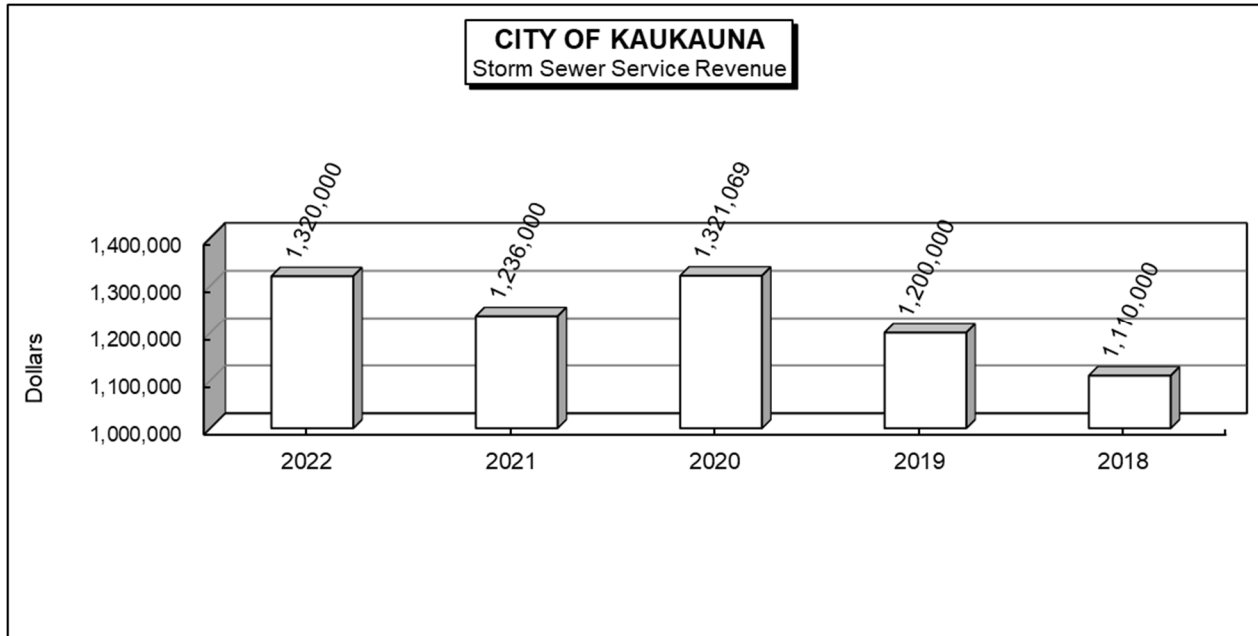


**CITY OF KAUKAUNA**  
**2022 BUDGET**  
*REVENUE COMPARISON BY REVENUE SOURCE*



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. This rate is budgeted to increase to \$7.00 per 100 cu. Ft. in the 2022 Budget.

**CITY OF KAUKAUNA**  
**2022 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 \$7.50 per ERU per month beginning January 2019. Since inception, the system has grown as are the expenses to operate the system. This budget has a proposed increase from \$7.50 to \$8.00 per ERU beginning in January 2022. The rate being charged needs to cover the expenses to ensure the fund is sustainable long into the future.



## CITY OF KAUKAUNA

### 2022 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 and Lease revenue bonds will mature within 20 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, 2012. 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 2015-2020. 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.

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 5-6 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 24.0% and 36.5% of the City's legal debt limit. At the end of 2021, general obligation debt excluding tax incremental financing debt is expected to decrease based the cities equalized value growth and consistent payment of debt each year.

The overall general obligation debt including TID debt less debt service stabilization funds is at 73.3% of the legal limit at yearend 2019. Based on planned capital improvements and debt schedule payoff this is expected to continue its downward trend in 2022.

The schedule on page 5-7 shows that the net debt levied per capita and the debt subject to the tax levy debt. The ratio of net levied debt to equalized value had decreased appreciably since 2011. In 2017 the City made some major capital improvement to the downtown facilities that causes this to increase. 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 2020, the city's ability to satisfy debt remains strong. This ratio is expected to remain stable.

The schedule on page 5-8 indicates that the ratio of net general obligation debt to general fund expenditures has remained consistant since 2015. 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). 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 \$4,500,000 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**

**2022 BUDGET**  
**SUMMARY OF INDEBTEDNESS, PRINCIPAL ONLY**  
**AS OF DECEMBER 31, 2021**

| DESCRIPTION                                      | ORIGINAL<br>PRINCIPAL<br>AMOUNT | INTEREST<br>RATE | OUTSTANDING<br>BALANCE<br>DEC. 31,<br>2021 | PRINCIPAL<br>TO BE<br>RETIRED<br>2022 | OUTSTANDING<br>BALANCE<br>DEC. 31,<br>2022 |
|--|---------------------------------|------------------|--|---------------------------------------|--|
| <b>GENERAL OBLIGATION</b>                        |                                 |                  |  |                                       |  |
| 2012 General Obligation Notes                    | 2,800,000                       | 2.34%            | 800,000                                    | 800,000                               | 0  |
| 2013 General Obligation Notes                    | 1,125,000                       | 3.38%            | 425,000                                    | 200,000                               | 225,000                                    |
| 2014 General Obligation Notes                    | 1,300,000                       | 2.49%            | 850,000                                    | 200,000                               | 650,000                                    |
| 2015 General Obligation Notes                    | 3,550,000                       | 2.71%            | 2,095,000                                  | 445,000                               | 1,650,000                                  |
| 2015 General Obligation Notes                    | 1,650,000                       |                  | 1,275,000                                  | 100,000                               | 1,175,000                                  |
| 2016 General Obligation Notes                    | 1,525,000                       | 2.23%            | 600,000                                    | 200,000                               | 400,000                                    |
| 2017 General Obligation Notes                    | 8,050,000                       | 2.46%            | 6,750,000                                  | 860,000                               | 5,890,000                                  |
| 2018 General Obligation Notes                    | 3,680,000                       | 2.92%            | 3,435,000                                  | 50,000                                | 3,385,000                                  |
| 2019 General Obligation Notes                    | 5,025,000                       | 2.23%            | 4,700,000                                  | 200,000                               | 4,500,000                                  |
| 2020 General Obligation Notes                    | 6,750,000                       | 1.32%            | 6,650,000                                  | 125,000                               | 6,525,000                                  |
| 2021 General Obligation Notes                    | 5,200,000                       | 1.54%            | 5,200,000                                  | 100,000                               | 5,100,000                                  |
| <b>TOTAL GENERAL OBLIGATION DEBT</b>             |                                 |                  | <b>32,780,000</b>                          | <b>3,280,000</b>                      | <b>29,500,000</b>                          |
| <b>TAX INCREMENTAL DISTRICT NO. 4</b>            |                                 |                  |  |                                       |  |
| 2014 General Obligation Notes                    | 350,000                         | 2.68%            | 150,000                                    | 50,000                                | 100,000                                    |
| 2017A General Obligation Notes                   | 200,000                         | 2.68%            | 125,000                                    | 20,000                                | 105,000                                    |
| <b>TOTAL TAX INCREMENTAL DISTRICT NO. 4</b>      |                                 |                  | <b>275,000</b>                             | <b>70,000</b>                         | <b>205,000</b>                             |
| <b>TAX INCREMENTAL DISTRICT NO. 5</b>            |                                 |                  |  |                                       |  |
| 2019B Refund of 2010 General Obligation Bonds    | 6,030,000                       | 2.83%            | 5,780,000                                  | 275,000                               | 5,505,000                                  |
| 2020A General Obligation Notes                   | 3,050,000                       | 1.32%            | 2,650,000                                  | 400,000                               | 2,250,000                                  |
| <b>TOTAL TAX INCREMENTAL DISTRICT NO. 5</b>      |                                 |                  | <b>8,430,000</b>                           | <b>675,000</b>                        | <b>7,755,000</b>                           |
| <b>TAX INCREMENTAL DISTRICT NO. 6</b>            |                                 |                  |  |                                       |  |
| 2007 General Obligation Notes (2015 Refi)        | 2,435,000                       | 2.38%            | 810,000                                    | 175,000                               | 635,000                                    |
| <b>TOTAL TAX INCREMENTAL DISTRICT NO. 6</b>      |                                 |                  | <b>810,000</b>                             | <b>175,000</b>                        | <b>635,000</b>                             |
| <b>ENVIRONMENTAL REMEDIATION TID NO. 1</b>       |                                 |                  |  |                                       |  |
| 2014 General Obligation Notes                    | 1,000,000                       | 3.51%            | 425,000                                    | 125,000                               | 300,000                                    |
| 2018A General Obligation Note                    | 100,000                         | 2.87%            | 95,000                                     | 10,000                                | 85,000                                     |
| <b>TOTAL ENVIRONMENTAL REMEDIATION TID NO. 1</b> |                                 |                  | <b>520,000</b>                             | <b>135,000</b>                        | <b>385,000</b>                             |
| <b>TAX INCREMENTAL DISTRICT NO. 8</b>            |                                 |                  |  |                                       |  |
| 2017A General Obligation Notes                   | 200,000                         | 2.73%            | 1,135,000                                  | 20,000                                | 1,115,000                                  |
| 2017 General Obligation Notes                    | 1,565,000                       | 2.23%            | 125,000                                    | 115,000                               | 10,000                                     |
| 2018a General Obligation Notes                   | 850,000                         | 2.88%            | 800,000                                    | 55,000                                | 745,000                                    |
| 2019b General Obligation Note                    | 275,000                         | 2.83%            | 275,000                                    | 0                                     | 275,000                                    |
| 2021B General Obligation Note (Taxable)          | 3,680,000                       | 1.70%            | 3,680,000                                  | 180,000                               | 3,500,000                                  |
| <b>TOTAL TAX INCREMENTAL DISTRICT NO. 8</b>      |                                 |                  | <b>6,015,000</b>                           | <b>370,000</b>                        | <b>5,645,000</b>                           |
| <b>TAX INCREMENTAL DISTRICT NO. 10</b>           |                                 |                  |  |                                       |  |
| 2018 General Obligation Notes                    | 570,000                         | 2.92%            | 535,000                                    | 35,000                                | 500,000                                    |
| <b>TOTAL TAX INCREMENTAL DISTRICT NO. 10</b>     |                                 |                  | <b>535,000</b>                             | <b>35,000</b>                         | <b>500,000</b>                             |
| <b>TOTAL GENERAL OBLIGATION DEBT</b>             |                                 |                  | <b>49,365,000</b>                          | <b>4,740,000</b>                      | <b>44,625,000</b>                          |
| <b>REVENUE BONDS</b>                             |                                 |                  |  |                                       |  |
| <b>SANITARY SEWER UTILITY</b>                    |                                 |                  |  |                                       |  |
| 2013 Revenue Bonds                               | 1,950,000                       | 3.67%            | 1,025,000                                  | 125,000                               | 900,000                                    |
| 2015 Revenue Bonds                               | 1,225,000                       | 3.48%            | 800,000                                    | 75,000                                | 725,000                                    |
| 2016 Revenue Bonds                               | 1,225,000                       | 2.37%            | 925,000                                    | 100,000                               | 825,000                                    |
| 2018 Revenue Bonds                               | 1,190,000                       | 2.37%            | 1,075,000                                  | 50,000                                | 1,025,000                                  |
| 2019 Bond Anticipation Note                      | 2,550,000                       | 3.00%            | 2,550,000                                  | 0                                     | 2,550,000                                  |
| <b>TOTAL SANITARY SEWER UTILITY</b>              |                                 |                  | <b>6,375,000</b>                           | <b>350,000</b>                        | <b>6,025,000</b>                           |
| <b>STORM SEWER UTILITY</b>                       |                                 |                  |  |                                       |  |
| 2016 Revenue Bonds                               | 1,350,000                       | 2.20%            | 975,000                                    | 75,000                                | 900,000                                    |
| 2019 Bond Anticipation Note                      | 3,800,000                       | 3.00%            | 3,800,000                                  | 0                                     | 3,800,000                                  |
| <b>TOTAL STORM SEWER UTILITY</b>                 |                                 |                  | <b>4,775,000</b>                           | <b>75,000</b>                         | <b>4,700,000</b>                           |
| <b>LEASE REVENUE BONDS</b>                       |                                 |                  |  |                                       |  |
| 2015 RDA Lease                                   | 10,500,000                      | 3.88%            | 8,075,000                                  | 425,000                               | 7,650,000                                  |
| <b>TOTAL Lease Revenue Bonds</b>                 |                                 |                  | <b>8,075,000</b>                           | <b>425,000</b>                        | <b>7,650,000</b>                           |

# CITY OF KAUKAUNA

## 2022 Budget

### ANNUAL PRINCIPAL AND INTEREST DEBT SERVICE REQUIREMENTS AS OF DECEMBER 31, 2021

| YEAR | DEBT<br>SERVICE<br>FUND | TAX<br>INCREMENTAL<br>DISTRICT #4<br>DEBT | TAX<br>INCREMENTAL<br>DISTRICT #5<br>DEBT | TAX<br>INCREMENTAL<br>DISTRICT #6<br>DEBT | TAX<br>INCREMENTAL<br>DISTRICT #8<br>DEBT | TAX<br>INCREMENTAL<br>DISTRICT #10<br>DEBT | ENVIRONMENTAL<br>REMEDATION<br>TID<br>DEBT | STORM<br>WATER<br>UTILITY<br>DEBT | SANITARY<br>SEWER<br>UTILITY<br>DEBT | GRAND<br>TOTAL |
|------|-------------------------|---|---|---|---|--|--|-----------------------------------|--------------------------------------|----------------|
| 2022 | 4,549,182               | 77,100                                    | 862,714                                   | 196,675                                   | 469,142.50                                | 50,675                                     | 152,056                                    | 466,137                           | 553,469                              | 7,377,150.02   |
| 2023 | 4,509,794               | 158,825                                   | 973,745                                   | 191,425                                   | 493,962.80                                | 69,550                                     | 171,463                                    | 351,750                           | 541,969                              | 7,462,482.82   |
| 2024 | 4,433,904               | 50,750                                    | 937,585                                   | 210,800                                   | 602,040.00                                | 77,888                                     | 165,188                                    | 4,258,790                         | 3,080,469                            | 13,817,412.52  |
| 2025 | 4,284,329               | 0   | 1,041,200                                 | 263,900                                   | 622,603.00                                | 95,638                                     | 16,813                                     | 381,590                           | 474,281                              | 7,180,353.02   |
| 2026 | 4,160,094               | 0   | 1,121,800                                 | 0   | 1,987,028.00                              | 98,013                                     | 16,363                                     | 119,500                           | 461,531                              | 7,964,328.02   |
| 2027 | 5,078,525               | 0   | 2,179,575                                 | 0   | 545,064.50                                | 100,119                                    | 15,894                                     | 116,250                           | 473,781                              | 8,509,208.27   |
| 2028 | 4,341,038               | 0   | 2,202,188                                 | 0   | 538,153.00                                | 111,788                                    | 20,325                                     | 113,000                           | 459,656                              | 7,786,146.77   |
| 2029 | 4,012,906               | 0   | 0   | 0   | 368,537.00                                | 0  | 0  | 109,750                           | 369,625                              | 4,860,818.26   |
| 2030 | 4,421,500               | 0   | 0   | 0   | 385,812.00                                | 0  | 0  | 106,500                           | 358,875                              | 5,272,687.01   |
| 2031 | 2,831,563               |   |   |   | 254,625.00                                |  |  | 103,250                           | 272,250                              | 3,461,687.51   |
| 2032 | 571,625                 |   |   |   | 0   |  |  |                                   | 163,000.00                           | 734,625.01     |
|      | 43,194,458              | 286,675                                   | 9,318,806                                 | 862,800                                   | 6,266,968                                 | 603,669                                    | 558,100                                    | 6,126,517                         | 7,208,906                            | 74,426,899     |

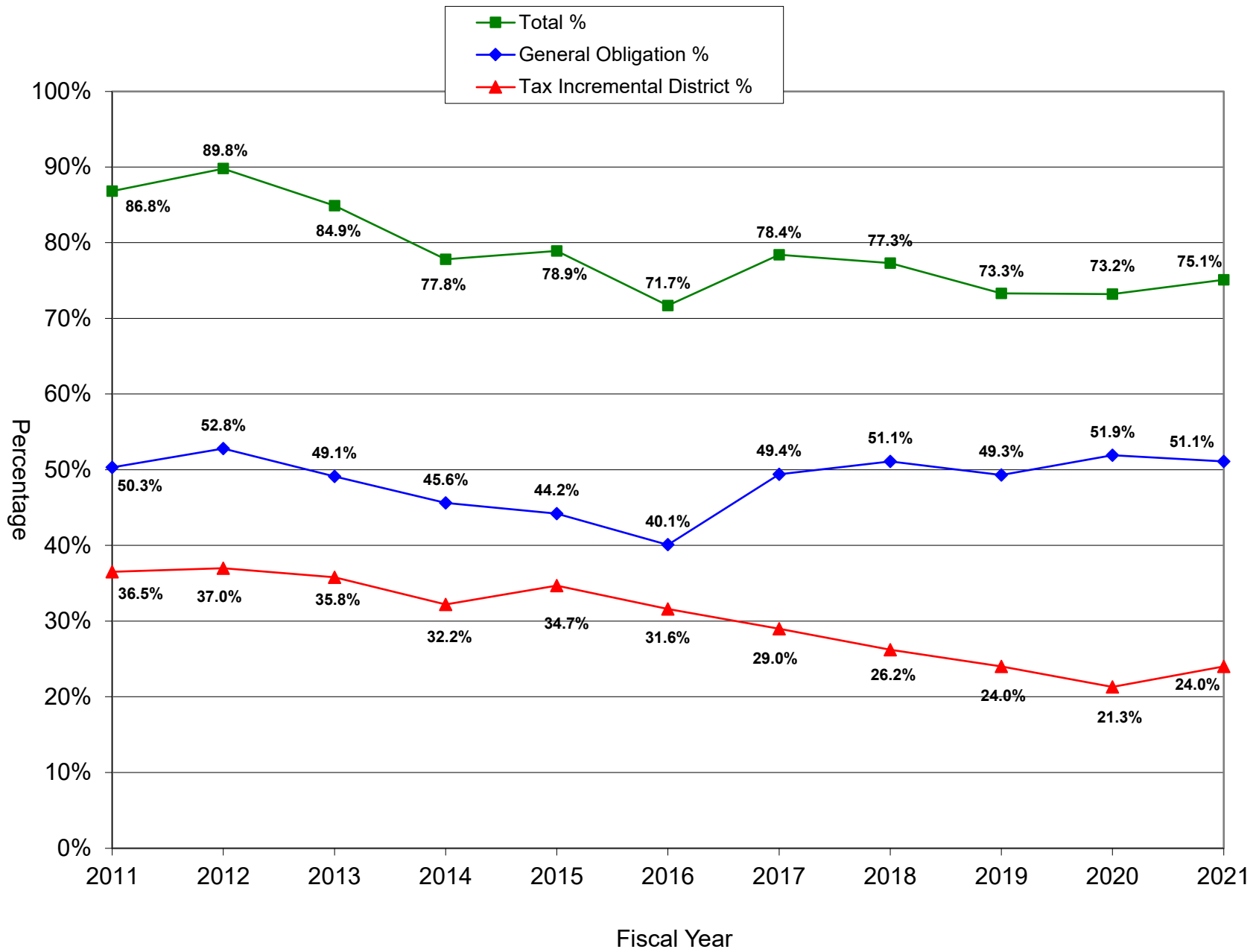
## CITY OF KAUKAUNA

### 2022 BUDGET

*SUMMARY OF LONG-TERM DEBT  
AND PERCENT OF LEGAL DEBT LIMIT  
FOR THE FISCAL YEARS 2012 THROUGH 2021*

| <i>FISCAL<br/>YEAR<br/>END</i> | <i>EQUALIZED<br/>PROPERTY<br/>VALUE</i> | <i>LONG-TERM<br/>DEBT</i> | <i>PERCENT OF<br/>LEGAL<br/>DEBT LIMIT</i> |
|--------------------------------|---|---------------------------|--|
| <b>2021</b>                    | 1,314,410,600                           | 49,365,000                | 75.1%                                      |
| <b>2020</b>                    | 1,208,319,100                           | 44,245,000                | 73.3%                                      |
| <b>2019</b>                    | 1,153,793,700                           | 42,290,000                | 77.3%                                      |
| <b>2018</b>                    | 1,088,410,600                           | 42,090,000                | 78.4%                                      |
| <b>2017</b>                    | 1,027,973,700                           | 40,300,000                | 71.7%                                      |
| <b>2016</b>                    | 987,297,400                             | 35,400,000                | 78.9%                                      |
| <b>2015</b>                    | 944,939,900                             | 37,265,000                | 77.8%                                      |
| <b>2014</b>                    | 922,944,000                             | 35,925,000                | 84.9%                                      |
| <b>2013</b>                    | 896,096,700                             | 38,025,000                | 89.8%                                      |
| <b>2012</b>                    | 898,369,100                             | 40,325,000                | 86.8%                                      |





# CITY OF KAUKAUNA

## 2022 Budget

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

| LEVY<br>YEAR | POPULATION | EQUALIZED<br>VALUE | TOTAL<br>GENERAL<br>OBLIGATION<br>DEBT | PAYABLE<br>FROM<br>OTHER<br>FUNDS | DEBT<br>SUBJECT<br>TO TAX<br>LEVY | RATIO OF NET<br>LEVIED DEBT<br>TO EQUALIZED<br>VALUE | NET LEVIED<br>DEBT<br>PER<br>CAPITA |
|--------------|------------|--------------------|--|-----------------------------------|-----------------------------------|--|-------------------------------------|
| 2021         | 16,363     | 1,314,410,600      | 49,365,000                             | 24,979,441                        | 24,385,559                        | 1.86%  | 1,490.29                            |
| 2020         | 16,363     | 1,208,319,100      | 44,245,000                             | 17,864,943                        | 26,380,057                        | 2.18%  | 1,612.18                            |
| 2019         | 16,250     | 1,153,793,700      | 42,290,000                             | 23,387,395                        | 18,902,605                        | 1.64%  | 1,163.24                            |
| 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                            |

## CITY OF KAUKAUNA

### 2022 BUDGET

#### RATIO OF GENERAL OBLIGATION DEBT SERVICE TO BUDGETED GENERAL FUND EXPENDITURES

| <i>YEAR</i> | <i>PRINCIPAL</i> | <i>INTEREST</i> | <i>TOTAL<br/>G.O. DEBT<br/>SERVICE</i> | <i>BUDGETED<br/>GENERAL<br/>FUND<br/>EXPENDITURES</i> | <i>RATIO OF<br/>G.O. DEBT<br/>TO GENERAL<br/>EXPENDITURES</i> |
|-------------|------------------|-----------------|--|---|---|
| <b>2022</b> | 4,740,000        | 1,144,588       | 5,884,588                              | 15,693,380  | 37.50%  |
| <b>2021</b> | 4,480,000        | 1,431,924       | 5,911,924                              | 15,025,980  | 39.34%  |
| <b>2020</b> | 4,350,000        | 1,289,718       | 5,639,718                              | 14,584,478  | 38.67%  |
| <b>2019</b> | 4,724,830        | 1,311,918       | 6,036,748                              | 14,208,443  | 42.49%  |
| <b>2018</b> | 4,435,000        | 1,300,541       | 5,735,541                              | 13,696,802  | 41.88%  |
| <b>2017</b> | 3,350,000        | 1,081,513       | 4,431,513                              | 13,350,604  | 33.19%  |
| <b>2016</b> | 3,390,000        | 1,199,099       | 4,589,099                              | 13,422,675  | 34.19%  |
| <b>2015</b> | 3,760,000        | 1,218,994       | 4,978,994                              | 12,765,767  | 39.00%  |
| <b>2014</b> | 4,425,000        | 1,251,319       | 5,676,319                              | 12,468,789  | 45.52%  |
| <b>2013</b> | 3,200,000        | 1,465,290       | 4,665,290                              | 12,232,971  | 38.14%  |
| <b>2012</b> | 2,925,000        | 1,495,203       | 4,276,538                              | 14,132,539  | 30.26%  |

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

# CITY OF KAUKAUNA

## 2022 BUDGET

### CURRENT AND FUTURE DEBT SERVICE REQUIREMENTS - PRINCIPAL ONLY

| YEAR | TOTAL<br>ACTUAL<br>DEBT SERVICE<br>REQUIREMENTS | TID #4<br>PAYMENTS | TID #5<br>PAYMENTS | TID #6<br>PAYMENTS | TID #8<br>PAYMENTS | TID #10<br>PAYMENTS | ERTIF<br>PAYMENTS | VEHICLE<br>REGISTRATION<br>&<br>SPCL ASMNT TRAN | STORM<br>WATER<br>UTILITY<br>PAYMENTS | SANITARY<br>SEWER<br>UTILITY<br>PAYMENTS | CURRENT<br>PRINCIPAL<br>ONLY TAX LEVY<br>IMPACT | FUTURE<br>DEBT SERVICE<br>REQUIREMENTS | CURRENT AND<br>FUTURE<br>PRINCIPAL ONLY<br>LEVY IMPACT |
|------|---|--------------------|--------------------|--------------------|--------------------|---------------------|-------------------|---|---------------------------------------|--|---|--|--|
| 2022 | 5,590,000                                       | 77,100             | 862,714            | 196,675            | 469,143            | 50,675              | 152,056           | 360,000   | 466,137                               | 553,469                                  | 2,402,032                                       | 2,097,968                              | 4,500,000  |
| 2023 | 5,820,000                                       | 158,825            | 973,745            | 191,425            | 493,963            | 69,550              | 171,463           | 335,000   | 351,750                               | 541,969                                  | 2,532,311                                       | 1,967,689                              | 4,500,000  |
| 2024 | 12,335,000                                      | 50,750             | 937,585            | 210,800            | 602,040            | 77,888              | 165,188           | 335,000   | 4,258,790                             | 3,080,469                                | 2,616,491                                       | 1,883,509                              | 4,500,000  |
| 2025 | 6,025,000                                       | 0                  | 1,041,200          | 263,900            | 622,603            | 95,638              | 16,813            | 335,000   | 381,590                               | 474,281                                  | 2,793,976                                       | 1,706,024                              | 4,500,000  |
| 2026 | 6,960,000                                       | 0                  | 1,121,800          | 0                  | 1,987,028          | 98,013              | 16,363            | 335,000   | 119,500                               | 461,531                                  | 2,820,766                                       | 1,679,234                              | 4,500,000  |
| 2027 | 7,710,000                                       | 0                  | 2,179,575          | 0                  | 545,065            | 100,119             | 15,894            | 335,000   | 116,250                               | 473,781                                  | 3,944,317                                       | 555,683                                | 4,500,000  |
| 2028 | 7,175,000                                       | 0                  | 2,202,188          | 0                  | 538,153            | 111,788             | 20,325            | 335,000   | 113,000                               | 459,656                                  | 3,394,891                                       | 1,105,109                              | 4,500,000  |
| 2029 | 4,400,000                                       | 0                  | 0                  | 0                  | 368,537            | 0                   | 0                 | 335,000   | 109,750                               | 369,625                                  | 3,217,088                                       | 1,282,912                              | 4,500,000  |
| 2030 | 4,925,000                                       | 0                  | 0                  | 0                  | 385,812            | 0                   | 0                 | 335,000   | 106,500                               | 358,875                                  | 3,738,813                                       | 761,187                                | 4,500,000  |
| 2031 | 3,225,000                                       | 0                  | 0                  | 0                  | 254,625            | 0                   | 0                 | 335,000   | 103,250                               | 272,250                                  | 2,259,875                                       | 500,000                                | 2,759,875  |
| 2032 | 575,000   | 0                  | 0                  | 0                  | 0                  | 0                   | 0                 | 335,000   | 0                                     | 163,000                                  | 77,000  | 500,000                                | 577,000  |
| 2033 | 600,000   | 0                  | 0                  | 0                  | 0                  | 0                   | 0                 | 335,000   | 0                                     | 182,000                                  | 83,000  | 500,000                                | 583,000  |
| 2034 | 425,000   | 0                  | 0                  | 0                  | 0                  | 0                   | 0                 | 335,000   | 0                                     | 0  | 90,000  | 500,000                                | 590,000  |
| 2035 | 425,000   | 0                  | 0                  | 0                  | 0                  | 0                   | 0                 | 335,000   | 0                                     | 0  | 90,000  | 500,000                                | 590,000  |
|      | 66,190,000                                      | 286,675            | 9,318,806          | 862,800            | 6,266,968          | 603,669             | 558,100           | 4,715,000                                       | 6,126,517                             | 7,390,906                                | 30,060,559                                      | 15,539,316                             | 45,599,875   |

The future debt service amounts above assume borrowing \$5 million in 2022, \$2.5 million in 2023 and 2024 .



## CITY OF KAUKAUNA

### 2022 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 2020 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 6-7 summarizes anticipated projects. It is also anticipated that additional projects will be added or removed from years 2022 through 2026.

**Future Perspective:** The schedule on page 5-9 indicates consistent debt service requirements for the foreseeable future and is based on \$4,500,000 of new borrowing for General Infrastructure, Equipment and buildings. Borrowing is expected to remain around the \$3.5 - \$5m per year. The market is great for interest rates. If it makes sense, a recommendation to Council will be made to borrow more than one years worth of projects to capitalize on the lower interest rates. With each new borrowing, the debt service payments are structured to remain as level as possible from year to year to have the least amount of impact on the levy.

## CITY OF KAUKAUNA

### 2022 BUDGET

CAPITAL PROJECTS FUNDS (420, 421, 422, 423)

PROJECTED FUND BALANCE AS OF DECEMBER 31, 2021

| DESCRIPTION   | BALANCE            |
|---|--------------------|
| <b>BALANCE AS OF JANUARY 1, 2021</b>                    |                    |
| Assigned for Subsequent Years Expenditures              | 117,575            |
| <b>PROJECTED CHANGE IN FUND BALANCE FROM OPERATIONS</b> |                    |
| Revenues & Other Financing Sources                      | 7,756,086          |
| Expenditures  | <u>(6,609,027)</u> |
| <b>SUBTOTAL</b>   | 1,147,059          |
| <b>PROJECTED BALANCE AS OF DECEMBER 31, 2021</b>        |                    |
| Assigned for Subsequent Years Expenditures              | <u>1,264,634</u>   |

# CITY OF KAUKAUNA

## 2022 Budget

### STREET & SIDEWALK CAPITAL PROJECTS FUND (420) REVENUES & EXPENDITURES SUMMARY

| DESCRIPTION  | 2020<br>BUDGET     | 2020<br>ACTUAL     | 2021<br>BUDGET   | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET   |
|--|--------------------|--------------------|------------------|-----------------------------|------------------|
| <b>REVENUE</b>   |                    |                    |                  |                             |                  |
| State Gants  | 1,760,000          | 15,816             | 1,760,000        | 0                           | 0                |
| Other Revenue  | 300,000            | 1,760,000          | 220,000          | 267,292                     | 0                |
| Interest   | 26,000             | 171                | 25,000           | 1,200                       | 1,000            |
| <b>TOTAL REVENUE</b>   | <b>2,086,000</b>   | <b>1,775,987</b>   | <b>2,005,000</b> | <b>268,492</b>              | <b>1,000</b>     |
| <b>EXPENDITURES</b>  |                    |                    |                  |                             |                  |
| Street Improvement   | 7,175,000          | 4,839,171          | 3,150,000        | 3,535,000                   | 1,770,000        |
| Property Acquisition   | 0                  | 0                  | 0                | 0                           | 0                |
| Sidewalk Replacement   | 175,000            | 295,083            | 485,000          | 100,000                     | 180,000          |
| Miscellaneous  | 0                  | 0                  | 1,060,000        | 0                           | 0                |
| <b>TOTAL EXPENDITURES</b>  | <b>7,350,000</b>   | <b>5,134,254</b>   | <b>4,695,000</b> | <b>3,635,000</b>            | <b>1,950,000</b> |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                    |                    |                  |                             |                  |
| Proceeds of General Obligation Notes   | 2,000,000          | 1,971,554          | 2,500,000        | 2,276,500                   | 1,950,000        |
| Transferred from Special Assessment Fund   | 1,500,000          | 3,352              | 2,000,000        | 1,625,000                   | 1,295,000        |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b>  | <b>3,500,000</b>   | <b>1,974,906</b>   | <b>4,500,000</b> | <b>3,901,500</b>            | <b>3,245,000</b> |
| <b>EXCESS (DEFICIT) OF REV. &amp; OTHER FINANC-<br/>ING SOURCES (USES) OVER EXPENDITURES</b> | <b>(1,764,000)</b> | <b>(1,383,361)</b> | <b>1,810,000</b> | <b>534,992</b>              | <b>1,296,000</b> |

|                                   |           |           |         |
|-----------------------------------|-----------|-----------|---------|
| Cash Balance at December 31, 2020 | (852,210) |           |         |
| Cash Balance at December 31, 2021 |           | (317,218) |         |
| Cash Balance at December 31, 2022 |           |           | 978,782 |



# CITY OF KAUKAUNA

## 2022 Budget EQUIPMENT CAPITAL PROJECTS FUND (421) REVENUES & EXPENDITURES SUMMARY

| DESCRIPTION  | 2020<br>BUDGET | 2020<br>ACTUAL   | 2021<br>BUDGET   | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET  |
|--|----------------|------------------|------------------|-----------------------------|-----------------|
| <b>REVENUE</b>   |                |                  |                  |                             |                 |
| State Gants  | 0              | 0                | 0                | 0                           | 0               |
| Other Revenue  | 0              | 0                | 0                | 0                           | 0               |
| Interest   | 5,000          | 1,169            | 2,500            | 1,100                       | 1,000           |
| <b>TOTAL REVENUE</b>   | <b>5,000</b>   | <b>1,169</b>     | <b>2,500</b>     | <b>1,100</b>                | <b>1,000</b>    |
| <b>EXPENDITURES</b>  |                |                  |                  |                             |                 |
| Police Department  | 0              | 0                | 0                | 0                           | 0               |
| Fire Department  | 0              | 0                | 132,000          | 123,461                     | 460,000         |
| Ambulance  | 0              | 0                | 0                | 0                           | 0               |
| Building Inspection  | 0              | 0                | 0                | 0                           | 0               |
| Engineering  | 0              | 0                | 0                | 0                           | 27,000          |
| Equip Maintenance & Replace  | 292,000        | 445,635          | 218,000          | 232,000                     | 470,000         |
| Public Library   | 0              | 0                | 0                | 0                           | 0               |
| Parks  | 22,000         | 0                | 14,000           | 15,000                      | 0               |
| Swimming Pool  | 0              | 0                | 15,000           | 0                           | 0               |
| 1000 Island Center   | 0              | 0                | 0                | 0                           | 0               |
| Other General Govt Outlay  | 0              | 0                | 0                | 0                           | 0               |
| <b>TOTAL EXPENDITURES</b>  | <b>314,000</b> | <b>445,635</b>   | <b>379,000</b>   | <b>370,461</b>              | <b>957,000</b>  |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                |                  |                  |                             |                 |
| Proceeds of General Obligation Notes   | 314,000        | 314,000          | 50,000           | 247,000                     | 900,000         |
| Transferred from Special Assessment Fund   | 0              | 0                | 0                | 0                           | 0               |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b>  | <b>314,000</b> | <b>314,000</b>   | <b>50,000</b>    | <b>247,000</b>              | <b>900,000</b>  |
| <b>EXCESS (DEFICIT) OF REV. &amp; OTHER FINANC-<br/>ING SOURCES (USES) OVER EXPENDITURES</b> | <b>5,000</b>   | <b>(130,466)</b> | <b>(326,500)</b> | <b>(122,361)</b>            | <b>(56,000)</b> |

|                                   |         |         |         |
|-----------------------------------|---------|---------|---------|
| Cash Balance at December 31, 2020 | 307,270 |         |         |
| Cash Balance at December 31, 2021 |         | 184,909 |         |
| Cash Balance at December 31, 2022 |         |         | 128,909 |

# CITY OF KAUKAUNA

## 2022 Budget PARK & POOL CAPITAL PROJECTS FUND (422) REVENUES & EXPENDITURES SUMMARY

| DESCRIPTION  | 2020<br>BUDGET     | 2020<br>ACTUAL   | 2021<br>BUDGET     | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET   |
|--|--------------------|------------------|--------------------|-----------------------------|------------------|
| <b>REVENUE</b>   |                    |                  |                    |                             |                  |
| State Gants  | 0                  | 0                | 0                  | 0                           | 0                |
| Other Revenue  | 0                  | 2,030,918        | 0                  | 1,939,744                   | 0                |
| Interest   | 0                  | 2,613            | 1,000              | 750                         | 800              |
| <b>TOTAL REVENUE</b>   | <b>0</b>           | <b>2,033,531</b> | <b>1,000</b>       | <b>1,940,494</b>            | <b>800</b>       |
| <b>EXPENDITURES</b>  |                    |                  |                    |                             |                  |
| Grignon Museum Buildings   | 0                  | 0                | 0                  | 0                           | 300,000          |
| Grignon Museum Equipment   | 0                  | 0                | 0                  | 0                           | 0                |
| Parks Buildings  | 0                  | 9,256            | 530,000            | 0                           | 0                |
| Parks Equipment  | 150,000            | 18,602           | 1,200,000          | 0                           | 150,000          |
| Parks Trails and Bridges   | 5,155,000          | 7,615            | 200,000            | 160,482                     | 560,000          |
| Parks Sidewalk   | 0                  | 0                | 0                  | 0                           | 0                |
| Swimming Pool Buildings  | 0                  | 21,868           | 0                  | 0                           | 1,975,000        |
| Swimming Pool Equipment  | 250,000            | 0                | 600,000            | 0                           | 0                |
| Swimming Pool Sidewalks  | 0                  | 0                | 0                  | 0                           | 0                |
| 1000s Island Trails and Bridges  | 540,000            | 515,280          | 35,000             | 32,000                      | 0                |
| Parks Outlay Trails & Walking Bridges  | 0                  | 53,722           | 0                  | 260,096                     | 1,250,000        |
| Fox River Board Walk   | 0                  | 2,901,827        | 0                  | 1,939,744                   | 0                |
| <b>TOTAL EXPENDITURES</b>  | <b>6,095,000</b>   | <b>3,528,170</b> | <b>2,565,000</b>   | <b>2,392,322</b>            | <b>4,235,000</b> |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                    |                  |                    |                             |                  |
| Proceeds of General Obligation Notes   | 0                  | 1,116,000        | 0                  | 934,500                     | 4,235,000        |
| Transferred from Special Assessment Fund   | 0                  | 0                | 0                  | 0                           | 0                |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b>  | <b>0</b>           | <b>1,116,000</b> | <b>0</b>           | <b>934,500</b>              | <b>4,235,000</b> |
| <b>EXCESS (DEFICIT) OF REV. &amp; OTHER FINANC-<br/>ING SOURCES (USES) OVER EXPENDITURES</b> | <b>(6,095,000)</b> | <b>(378,639)</b> | <b>(2,564,000)</b> | <b>482,672</b>              | <b>800</b>       |

|                                   |         |         |         |
|-----------------------------------|---------|---------|---------|
| Cash Balance at December 31, 2020 | 344,242 |         |         |
| Cash Balance at December 31, 2021 |         | 826,914 |         |
| Cash Balance at December 31, 2022 |         |         | 827,714 |

# CITY OF KAUKAUNA

## 2022 Budget

### BUILDING & MISCELLANEOUS CAPITAL PROJECTS FUND (423) REVENUES & EXPENDITURES SUMMARY

| DESCRIPTION  | 2020<br>BUDGET   | 2020<br>ACTUAL | 2021<br>BUDGET  | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET  |
|--|------------------|----------------|-----------------|-----------------------------|-----------------|
| <b>REVENUE</b>   |                  |                |                 |                             |                 |
| State Gants  | 0                | 0              | 0               | 0                           | 0               |
| Other Revenue  | 0                | 0              | 0               | 0                           | 0               |
| Interest   | 0                | 3,180          | 10,000          | 3,000                       | 1,500           |
| <b>TOTAL REVENUE</b>   | <b>0</b>         | <b>3,180</b>   | <b>10,000</b>   | <b>3,000</b>                | <b>1,500</b>    |
| <b>EXPENDITURES</b>  |                  |                |                 |                             |                 |
| Fire/Public Works Maint Building   | 0                | 0              | 0               | 0                           | 0               |
| Fire/Public Works Maint Miscellaneous  | 0                | 0              | 0               | 0                           | 0               |
| Municipal Building Miscellaneous   | 0                | 0              | 0               | 0                           | 0               |
| Municipal Building Buildings   | 0                | 0              | 0               | 0                           | 0               |
| Police Department Miscellaneous  | 0                | 0              | 0               | 0                           | 0               |
| Police Department Buildings  | 0                | 0              | 0               | 0                           | 0               |
| Fire Department Miscellaneous  | 0                | 0              | 0               | 0                           | 0               |
| Fire Department Building   | 0                | 0              | 0               | 0                           | 0               |
| Street Signs & Markers Building  | 0                | 19,617         | 0               | 25,065                      | 0               |
| Street Signs & Markers Miscellaneous   | 0                | 0              | 0               | 9,179                       | 700,000         |
| Traffic Controls Buildings   | 0                | 0              | 0               | 0                           | 0               |
| Traffic Controls Miscellaneous   | 230,000          | 0              | 85,000          | 177,000                     | 0               |
| Bridge Maintenance Building  | 0                | 0              | 0               | 0                           | 0               |
| Bridge Maintenance Miscellaneous   | 0                | 0              | 0               | 0                           | 0               |
| Public Library Miscellaneous   | 0                | 0              | 0               | 0                           | 0               |
| Public Library Buildings   | 64,108           | 0              | 0               | 0                           | 64,000          |
| Carnegie Building Building   | 0                | 0              | 0               | 0                           | 0               |
| Carnegie Building Miscellaneous  | 0                | 0              | 0               | 0                           | 0               |
| Grignon Museum Building  | 0                | 0              | 0               | 0                           | 0               |
| Grignon Museum Miscellaneous   | 0                | 0              | 0               | 0                           | 0               |
| Community Center Building  | 0                | 0              | 0               | 0                           | 0               |
| Community Center Miscellaneous   | 0                | 0              | 0               | 0                           | 0               |
| Swimming Pool Building   | 0                | 0              | 0               | 0                           | 0               |
| Swimming Pool Miscellaneous  | 0                | 0              | 0               | 0                           | 0               |
| Athletic Field Building  | 0                | 0              | 0               | 0                           | 0               |
| Athletic Field Miscellaneous   | 0                | 0              | 0               | 0                           | 0               |
| 1000 Island Center Miscellaneous   | 0                | 0              | 0               | 0                           | 0               |
| 1000 Island Center Buildings   | 0                | 0              | 0               | 0                           | 0               |
| <b>TOTAL EXPENDITURES</b>  | <b>294,108</b>   | <b>19,617</b>  | <b>85,000</b>   | <b>211,244</b>              | <b>764,000</b>  |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                  |                |                 |                             |                 |
| Proceeds of General Obligation Notes   | 0                | 126,945        | 0               | 460,000                     | 664,000         |
| Transferred from Special Assessment Fund   | 0                | 43,470         | 0               | 0                           | 0               |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b>  | <b>0</b>         | <b>170,415</b> | <b>0</b>        | <b>460,000</b>              | <b>664,000</b>  |
| <b>EXCESS (DEFICIT) OF REV. &amp; OTHER FINANC-<br/>ING SOURCES (USES) OVER EXPENDITURES</b> | <b>(294,108)</b> | <b>153,978</b> | <b>(75,000)</b> | <b>251,756</b>              | <b>(98,500)</b> |

Cash Balance at December 31, 2020

318,273

Cash Balance at December 31, 2021

570,029

Cash Balance at December 31, 2022

471,529

**CITY OF KAUKAUNA**  
**CAPITAL PROJECTS 2022-2026**

updated 9/15/2021

| YEAR        | Fund                 | CLASSIFICATIONS/<br>DESCRIPTORS                               | PROJECT<br>TOTAL | GENERAL<br>OBLIGATION<br>BORROWING | SPECIAL<br>ASSESSMENT | STORM<br>WATER<br>UTILITY | SANITARY<br>SEWER<br>UTILITY | SUBDIVISION<br>FEE<br>FUND | OTHER    |
|-------------|----------------------|---|------------------|------------------------------------|-----------------------|---------------------------|------------------------------|----------------------------|----------|
| <b>2022</b> |                      | <b>EQUIPMENT</b>  |                  |                                    |                       |                           |                              |                            |          |
|             | 421 - Equipment      | Replace 2009 Pick Up Truck (Fleet #14) - Engineering          | \$27,000         | \$27,000                           |                       |                           |                              |                            |          |
|             | 421 - Equipment      | Replace 2010 Pelican Street Sweeper (Fleet #25)               | \$140,000        | \$140,000                          |                       |                           |                              |                            |          |
|             | 421 - Equipment      | Replace 2007 2 1/2 Ton Dump Truck (Fleet #216)                | \$165,000        | \$165,000                          |                       |                           |                              |                            |          |
|             | 421 - Equipment      | Replace 2007 2 1/2 Ton Dump Truck (Fleet #217)                | \$165,000        | \$165,000                          |                       |                           |                              |                            |          |
|             | 421 - Equipment      | Type I, 4x4 Ambulance   | \$290,000        | \$290,000                          |                       |                           |                              |                            |          |
|             | 421 - Equipment      | Fire Personal Protective Equipment (Bunker Gear)              | \$50,000         | \$50,000                           |                       |                           |                              |                            |          |
|             | 421 - Equipment      | Fire SCBA Harness and Bottle Replacemetns                     | \$120,000        | \$120,000                          |                       |                           |                              |                            |          |
| <b>2022</b> |                      | <b>MUNICIPAL BUILDINGS/STRUCTURES</b>                         |                  |                                    |                       |                           |                              |                            |          |
|             | 423 – Bldgs & Misc   | Library Safety & Security Upgrade                             | \$64,000         | \$64,000                           |                       |                           |                              |                            |          |
| <b>2022</b> |                      | <b>SANITARY SEWER</b>   |                  |                                    |                       |                           |                              |                            |          |
|             | 602- Sanitary        | Kenneth Avenue Area (Phase 2 of 3, 8th St to Whitney St)      | \$1,100,000      |                                    | \$200,000             |                           | \$900,000                    |                            |          |
|             | 602 - Sanitary       | Lift Station Force Main Rehabilitation                        | \$200,000        |                                    |                       |                           | \$200,000                    |                            |          |
| <b>2022</b> |                      | <b>PARK &amp; POOL IMPROVEMENTS</b>                           |                  |                                    |                       |                           |                              |                            |          |
|             | 422- Parks and Pools | Grignon Structure Repair (Year 1 of 2)                        | \$300,000        | \$300,000                          |                       |                           |                              |                            |          |
|             | 422- Parks and Pools | Nickels Farm Development - Wetlands                           | \$250,000        | \$250,000                          |                       |                           |                              |                            |          |
|             | 422- Parks and Pools | Blustern Park Development - Wetlands                          | \$500,000        | \$500,000                          |                       |                           |                              |                            |          |
|             | 422- Parks and Pools | Inside the Park Development                                   | \$500,000        | \$500,000                          |                       |                           |                              |                            |          |
|             | 422- Parks and Pools | Wisconsin Avenue Boat Dock                                    | \$150,000        | \$75,000                           |                       |                           |                              |                            | \$75,000 |
|             | 422- Parks and Pools | Pool Reconstruction - Phase one                               | \$1,825,000      |                                    |                       |                           |                              |                            |          |
|             | 422- Parks and Pools | Pool Reconstruction - Phase 2 Design/Construction Docs        | \$150,000        | \$150,000                          |                       |                           |                              |                            |          |
|             | 422- Parks and Pools | Pickleball Complex  | \$200,000        | \$200,000                          |                       |                           |                              |                            |          |
|             | 422- Parks and Pools | Jonen Park Pavillion  | \$350,000        | \$350,000                          |                       |                           |                              |                            |          |
|             | 422- Parks and Pools | Park Pavillion Maintenance/Updates                            | \$10,000         | \$10,000                           |                       |                           |                              |                            |          |
| <b>2022</b> |                      | <b>STORM SEWER</b>  |                  |                                    |                       |                           |                              |                            |          |
|             | 601 - Storm          | Horseshoe Park 72" Liner/Repair                               | \$50,000         |                                    |                       | \$50,000                  |                              |                            |          |
|             | 601 - Storm          | Glenview Ravine Outfall                                       | \$650,000        |                                    |                       | \$650,000                 |                              |                            |          |
|             | 601 - Storm          | Erosion Control / Remediation - Shoreline/Outfalls/Streambank | \$35,000         |                                    |                       | \$35,000                  |                              |                            |          |

**CITY OF KAUKAUNA**  
**CAPITAL PROJECTS 2022-2026**

updated 9/15/2021

| YEAR | Fund                       | CLASSIFICATIONS/<br>DESCRIPTIONS                          | PROJECT<br>TOTAL    | GENERAL<br>OBLIGATION<br>BORROWING | SPECIAL<br>ASSESSMENT | STORM<br>WATER<br>UTILITY | SANITARY<br>SEWER<br>UTILITY | SUBDIVISION<br>FEE<br>FUND | OTHER              |
|------|----------------------------|---|---------------------|------------------------------------|-----------------------|---------------------------|------------------------------|----------------------------|--------------------|
| 2022 |                            | <b>STREET PAVING</b>                                      |                     |                                    |                       |                           |                              |                            |                    |
|      |                            | New Concrete Streets                                      |                     |                                    |                       |                           |                              |                            |                    |
|      | 420 - Streets and Sidewalk | Red Fox, White Birch, Antelope, White Wolf                | \$1,200,000         | \$500,000                          | \$700,000             |                           |                              |                            |                    |
|      |                            | Reconstruction  |                     |                                    |                       |                           |                              |                            |                    |
|      | 420 - Streets and Sidewalk | Island Street Bridge Over Tail Race                       | \$2,450,000         | \$600,000                          |                       |                           |                              |                            | \$1,858,195        |
|      | 420 - Streets and Sidewalk | Island Street (Dodge Street to Tail Race) - 400'          | \$200,000           | \$200,000                          |                       |                           |                              |                            |                    |
|      | 420 - Streets and Sidewalk | Island Street Traffic Signals / Intersection              | \$350,000           | \$200,000                          |                       |                           |                              |                            | \$150,000          |
|      | 420 - Streets and Sidewalk | Elm/Thilmany Intersection                                 | \$60,000            | \$60,000                           |                       |                           |                              |                            |                    |
|      | 420 - Streets and Sidewalk | CTH J - Lawe Street Curb                                  | \$60,000            | \$60,000                           |                       |                           |                              |                            |                    |
|      | 420 - Streets and Sidewalk | CTH Q - Hillcrest Drive Curb Repair                       | \$50,000            | \$50,000                           |                       |                           |                              |                            |                    |
|      | 420 - Streets and Sidewalk | Alley Reconstruction                                      | \$225,000           | \$100,000                          | \$125,000             |                           |                              |                            |                    |
| 2022 |                            | <b>SIDEWALKS</b>  |                     |                                    |                       |                           |                              |                            |                    |
|      | 420 - Streets and Sidewalk | STH 55 - Crooks Ave - CTH CE to Ridge Crest               | \$150,000           | \$55,000                           | \$95,000              |                           |                              |                            |                    |
|      | 420 - Streets and Sidewalk | CTH Q/Hillcrest Drive(Cleveland to GSA Camp) and Ridge Ct | \$150,000           | \$40,000                           | \$110,000             |                           |                              |                            |                    |
|      | 420 - Streets and Sidewalk | Replace Defective Walks                                   | \$200,000           | \$25,000                           | \$175,000             |                           |                              |                            |                    |
|      | 420 - Streets and Sidewalk | CTH J - Lawe Street Walk                                  | \$150,000           | \$60,000                           | \$90,000              |                           |                              |                            |                    |
| 2022 |                            | <b>MISCELLANEOUS</b>                                      |                     |                                    |                       |                           |                              |                            |                    |
|      | 423 - Buildings and Misc   | Wayfinding Signage (Phase #4)                             | \$664,000           |                                    |                       |                           |                              |                            | \$664,000          |
|      |                            | <b>TOTAL</b>  | <b>\$13,200,000</b> | <b>\$5,306,000</b>                 | <b>\$1,495,000</b>    | <b>\$735,000</b>          | <b>\$1,100,000</b>           | <b>\$0</b>                 | <b>\$2,747,195</b> |

**CITY OF KAUKAUNA**  
**CAPITAL PROJECTS 2022-2026**

updated 9/15/2021

Page 6 - 9

| YEAR | Fund                       | CLASSIFICATIONS/<br>DESCRIPTORS                               | PROJECT<br>TOTAL    | GENERAL<br>OBLIGATION<br>BORROWING | SPECIAL<br>ASSESSMENT | STORM<br>WATER<br>UTILITY | SANITARY<br>SEWER<br>UTILITY | SUBDIVISION<br>FEE<br>FUND | OTHER      |
|------|----------------------------|---|---------------------|------------------------------------|-----------------------|---------------------------|------------------------------|----------------------------|------------|
| 2023 |                            | <b>EQUIPMENT</b>  |                     |                                    |                       |                           |                              |                            |            |
|      | 421 - Equipment            | Replace Accounting Software                                   | \$200,000           | \$200,000                          |                       |                           |                              |                            |            |
|      | 421 - Equipment            | Replace 1995 Grader with Wing (Fleet #20)                     | \$300,000           | \$300,000                          |                       |                           |                              |                            |            |
|      | 421 - Equipment            | Replace 2008 Skid Steer Loader (Fleet #30)                    | \$31,000            | \$31,000                           |                       |                           |                              |                            |            |
|      | 421 - Equipment            | Replace 2008 2 1/2 Ton Dump Truck (Fleet #212)                | \$168,000           | \$168,000                          |                       |                           |                              |                            |            |
|      | 421 - Equipment            | Replace 2008 2 1/2 Ton Dump Truck (Fleet #213)                | \$168,000           | \$168,000                          |                       |                           |                              |                            |            |
|      | 421 - Equipment            | Fire SCBA Harness and Bottle Replacemetns                     | \$120,000           | \$120,000                          |                       |                           |                              |                            |            |
| 2023 |                            | <b>MUNICIPAL BUILDINGS/STRUCTURES</b>                         |                     |                                    |                       |                           |                              |                            |            |
| 2023 |                            | <b>SANITARY SEWER</b>   |                     |                                    |                       |                           |                              |                            |            |
|      | 602 - Sanitary             | Kenneth Avenue Area (Phase 3 of 3, Klien to Kenneth/3rd)      | \$500,000           |                                    | \$100,000             |                           | \$400,000                    |                            |            |
|      | 602 - Sanitary             | Reaume Avenue Area (4th, 5th, Hendricks)                      | \$500,000           |                                    | \$150,000             |                           | \$350,000                    |                            |            |
|      | 602- Sanitary              | CE Lift Station Interceptor to KHS                            | \$400,000           |                                    |                       |                           | \$400,000                    |                            |            |
|      | 602- Sanitary              | Manhole Lining/Repair   | \$25,000            |                                    |                       |                           | \$25,000                     |                            |            |
| 2023 |                            | <b>PARK &amp; POOL IMPROVEMENTS</b>                           |                     |                                    |                       |                           |                              |                            |            |
|      | 422- Parks and Pools       | Haas Road Park Pavillion                                      | \$350,000           | \$350,000                          |                       |                           |                              |                            |            |
|      | 422- Parks and Pools       | Park Pavillion Maintenance/Updates                            | \$10,000            | \$10,000                           |                       |                           |                              |                            |            |
|      | 422- Parks and Pools       | Grignon Structure Repair (Year 2 of 2)                        | \$300,000           | \$300,000                          |                       |                           |                              |                            |            |
|      | 422- Parks and Pools       | Pool Reconstruction - Phase Two                               | \$3,560,000         |                                    |                       |                           |                              |                            |            |
| 2023 |                            | <b>STORM SEWER</b>  |                     |                                    |                       |                           |                              |                            |            |
|      | 601 - Storm                | Pool Road and Parking Lot                                     | \$80,000            |                                    |                       | \$80,000                  |                              |                            |            |
|      | 601 - Storm                | Quinney / Metoxen Street Area 1 of 2                          | \$450,000           |                                    | \$50,000              | \$400,000                 |                              |                            |            |
|      | 601 - Storm                | Schultheis/Oak Street Storm Sewer                             | \$65,000            |                                    | \$15,000              | \$50,000                  |                              |                            |            |
|      | 601 - Storm                | Parallel 36" Storm in Linda Ct and Thelen Ave                 | \$600,000           |                                    |                       | \$600,000                 |                              |                            |            |
|      | 601 - Storm                | Erosion Control / Remediation - Shoreline/Outfalls/Streambank | \$35,000            |                                    |                       | \$35,000                  |                              |                            |            |
|      | 601 - Storm                | Badger Road Pond  | \$350,000           |                                    |                       | \$350,000                 |                              |                            |            |
| 2023 |                            | <b>STREET PAVING</b>  |                     |                                    |                       |                           |                              |                            |            |
|      |                            | New Concrete Streets  |                     |                                    |                       |                           |                              |                            |            |
|      | 420 - Streets and Sidewalk | White Dove, White Birch, Boxer, Greyhound                     | \$1,600,000         | \$1,000,000                        | \$600,000             |                           |                              |                            |            |
|      |                            | Reconstruction  |                     |                                    |                       |                           |                              |                            |            |
|      | 420 - Streets and Sidewalk | Quinney/Metoxen Street Area Phase 1                           | \$1,300,000         | \$500,000                          | \$700,000             |                           |                              |                            |            |
|      | 420 - Streets and Sidewalk | Schultheis Street/Oak Street                                  | \$250,000           | \$200,000                          | \$50,000              |                           |                              |                            |            |
|      | 420 - Streets and Sidewalk | Canal Street  | \$250,000           | \$200,000                          | \$50,000              |                           |                              |                            |            |
|      | 420 - Streets and Sidewalk | Pool Road and Parking Lot                                     | \$225,000           | \$225,000                          |                       |                           |                              |                            |            |
|      | 420 - Streets and Sidewalk | Alley Reconstruction  | \$250,000           | \$100,000                          | \$150,000             |                           |                              |                            |            |
| 2023 |                            | <b>SIDEWALKS</b>  |                     |                                    |                       |                           |                              |                            |            |
|      | 420 - Streets and Sidewalk | Replace Defective Walks                                       | \$200,000           | \$25,000                           | \$175,000             |                           |                              |                            |            |
| 2023 |                            | <b>MISCELLANEOUS</b>  |                     |                                    |                       |                           |                              |                            |            |
|      |                            | <b>TOTAL</b>  | <b>\$12,087,000</b> | <b>\$3,697,000</b>                 | <b>\$2,040,000</b>    | <b>\$1,515,000</b>        | <b>\$1,175,000</b>           | <b>\$0</b>                 | <b>\$0</b> |

**CITY OF KAUKAUNA**  
**CAPITAL PROJECTS 2022-2026**

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| YEAR        | Fund                       | CLASSIFICATIONS/<br>DESCRIPTORS                               | PROJECT<br>TOTAL   | GENERAL<br>OBLIGATION<br>BORROWING | SPECIAL<br>ASSESSMENT | STORM<br>WATER<br>UTILITY | SANITARY<br>SEWER<br>UTILITY | SUBDIVISION<br>FEE<br>FUND | OTHER            |
|-------------|----------------------------|---|--------------------|------------------------------------|-----------------------|---------------------------|------------------------------|----------------------------|------------------|
| <b>2024</b> |                            | <b>EQUIPMENT</b>  |                    |                                    |                       |                           |                              |                            |                  |
|             | 421 - Equipment            | Replace 1991 John Deere Grader #21                            | \$300,000          | \$300,000                          |                       |                           |                              |                            |                  |
|             | 421 - Equipment            | Replace 2011 Chevy 1 ton w/lift gate #7                       | \$55,000           | \$55,000                           |                       |                           |                              |                            |                  |
|             | 421 - Equipment            | Replace 2012 Mb Msv #105                                      | \$108,000          | \$108,000                          |                       |                           |                              |                            |                  |
|             | 421 - Equipment            | Replace 2012 Chevy Silverado 1500 4 X 4 (Engineering)         | \$30,000           | \$30,000                           |                       |                           |                              |                            |                  |
|             | 421 - Equipment            | Replace 2011 international Work star 7400 (#218)              | \$168,000          | \$168,000                          |                       |                           |                              |                            |                  |
|             | 421 - Equipment            | Platform Ladder Truck   | \$1,500,000        | \$1,500,000                        |                       |                           |                              |                            |                  |
|             | 421 - Equipment            | Election Badger Book  | \$40,000           | \$40,000                           |                       |                           |                              |                            |                  |
| <b>2024</b> |                            | <b>PARK &amp; POOL IMPROVEMENTS</b>                           |                    |                                    |                       |                           |                              |                            |                  |
|             | 422- Parks and Pools       | Park Pavillion Maintenance/Updates                            | \$10,000           | \$10,000                           |                       |                           |                              |                            |                  |
| <b>2024</b> |                            | <b>STORM SEWER</b>  |                    |                                    |                       |                           |                              |                            |                  |
|             | 601 - Storm                | Quinney/Metoxen Street Area Phase 2                           | \$400,000          |                                    | \$50,000              | \$350,000                 |                              |                            |                  |
|             | 601 - Storm                | Mini Storm Sewer - East 19th Street                           | \$150,000          |                                    | \$50,000              | \$100,000                 |                              |                            |                  |
|             | 601 - Storm                | Riverview Stormwater Detention                                | \$2,000,000        |                                    |                       | \$1,400,000               |                              |                            | \$600,000        |
|             | 601 - Storm                | Glenview Avenue Storm Sewer                                   | \$350,000          |                                    |                       | \$350,000                 |                              |                            |                  |
|             | 601 - Storm                | Erosion Control / Remediation - Shoreline/Outfalls/Streambank | \$35,000           |                                    |                       | \$35,000                  |                              |                            |                  |
| <b>2024</b> |                            | <b>SANITARY SEWER</b>   |                    |                                    |                       |                           |                              |                            |                  |
|             | 602- Sanitary              | Kenneth-Sullivan Phase 1 of 2 (10th to 13th)                  | \$850,000          |                                    | \$150,000             |                           | \$700,000                    |                            |                  |
|             | 602- Sanitary              | River Street Sanitary Sewer and Easement                      | \$150,000          |                                    | \$10,000              |                           | \$140,000                    |                            |                  |
|             | 602- Sanitary              | Thilmany Interceptor  | \$90,000           |                                    | \$10,000              |                           | \$80,000                     |                            |                  |
|             | 602- Sanitary              | Manhole Lining/Repair   | \$25,000           |                                    |                       |                           | \$25,000                     |                            |                  |
| <b>2024</b> |                            | <b>STREET PAVING</b>  |                    |                                    |                       |                           |                              |                            |                  |
|             |                            | New Concrete Streets  |                    |                                    |                       |                           |                              |                            |                  |
|             | 420 - Streets and Sidewalk | South Weilwe Road, Campfire Court                             | \$1,300,000        | \$600,000                          | \$700,000             |                           |                              |                            |                  |
|             |                            | Reconstruction  |                    |                                    |                       |                           |                              |                            |                  |
|             | 420 - Streets and Sidewalk | Quinney/Metoxen Street Area Phase 2                           | \$1,500,000        | \$750,000                          | \$750,000             |                           |                              |                            |                  |
|             | 420 - Streets and Sidewalk | Concrete Street Patch Program                                 | \$500,000          | \$500,000                          |                       |                           |                              |                            |                  |
|             | 420 - Streets and Sidewalk | Central Park Road   | \$60,000           | \$30,000                           |                       |                           |                              |                            | \$30,000         |
|             | 420 - Streets and Sidewalk | High Street (700')  | \$150,000          | \$75,000                           | \$75,000              |                           |                              |                            |                  |
|             | 420 - Streets and Sidewalk | River Street/Parking Area                                     | \$450,000          | \$400,000                          | \$50,000              |                           |                              |                            |                  |
| <b>2024</b> |                            | <b>SIDEWALKS</b>  |                    |                                    |                       |                           |                              |                            |                  |
|             |                            | None  |                    |                                    |                       |                           |                              |                            |                  |
| <b>2024</b> |                            | <b>MISCELLANEOUS</b>  |                    |                                    |                       |                           |                              |                            |                  |
|             | 423 - Bldgs & Misc         | Library Workroom Redesign and RFID Sorter Installation        | \$55,000           | \$55,000                           |                       |                           |                              |                            |                  |
|             |                            | <b>TOTAL</b>  | <b>\$9,976,000</b> | <b>\$4,321,000</b>                 | <b>\$1,845,000</b>    | <b>\$2,235,000</b>        | <b>\$945,000</b>             | <b>\$0</b>                 | <b>\$630,000</b> |

**CITY OF KAUKAUNA**  
**CAPITAL PROJECTS 2022-2026**

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| YEAR | Fund                       | CLASSIFICATIONS/<br>DESCRIPTIONS                              | PROJECT<br>TOTAL   | GENERAL<br>OBLIGATION<br>BORROWING | SPECIAL<br>ASSESSMENT | STORM<br>WATER<br>UTILITY | SANITARY<br>SEWER<br>UTILITY | SUBDIVISION<br>FEE<br>FUND | OTHER      |
|------|----------------------------|---|--------------------|------------------------------------|-----------------------|---------------------------|------------------------------|----------------------------|------------|
| 2025 |                            | <b>EQUIPMENT</b>  |                    |                                    |                       |                           |                              |                            |            |
|      | 421 - Equipment            | Replace 2009 Chevy Silverado 2500 4x4, Emerg. Equip           | \$67,000           | \$67,000                           |                       |                           |                              |                            |            |
|      | 421 - Equipment            |   |                    |                                    |                       |                           |                              |                            |            |
| 2025 |                            | <b>PARK &amp; POOL IMPROVEMENTS</b>                           |                    |                                    |                       |                           |                              |                            |            |
|      | 422- Parks and Pools       | Kakalin Trail Extension (TIF 8)                               | \$50,000           | \$50,000                           |                       |                           |                              |                            |            |
| 2025 |                            | <b>STORM SEWER</b>  |                    |                                    |                       |                           |                              |                            |            |
|      | 601 - Storm                | Washington, Florence, Plank                                   | \$300,000          |                                    | \$75,000              | \$225,000                 |                              |                            |            |
|      | 601 - Storm                | Erosion Control / Remediation - Shoreline/Outfalls/Streambank | \$35,000           |                                    |                       | \$35,000                  |                              |                            |            |
| 2025 |                            | <b>SANITARY SEWER</b>   |                    |                                    |                       |                           |                              |                            |            |
|      | 602- Sanitary              | Kenneth-Sullivan Phase 2 of 2 (13th to 15th)                  | \$800,000          |                                    | \$150,000             |                           | \$650,000                    |                            |            |
| 2025 |                            | <b>STREET PAVING</b>  |                    |                                    |                       |                           |                              |                            |            |
|      |                            | New Concrete Streets  |                    |                                    |                       |                           |                              |                            |            |
|      | 420 - Streets and Sidewalk | Ridgecrest Drive  | \$350,000          | \$250,000                          | \$100,000             |                           |                              |                            |            |
|      |                            | Reconstruction  |                    |                                    |                       |                           |                              |                            |            |
|      | 420 - Streets and Sidewalk | Washington, Florence, Plank, Lower Thilmany                   | \$1,300,000        | \$650,000                          | \$650,000             |                           |                              |                            |            |
| 2025 |                            | <b>SIDEWALKS</b>  |                    |                                    |                       |                           |                              |                            |            |
|      |                            | None  |                    |                                    |                       |                           |                              |                            |            |
| 2025 |                            | <b>MISCELLANEOUS</b>  |                    |                                    |                       |                           |                              |                            |            |
|      |                            | <b>TOTAL</b>  | <b>\$2,902,000</b> | <b>\$1,017,000</b>                 | <b>\$975,000</b>      | <b>\$260,000</b>          | <b>\$650,000</b>             | <b>\$0</b>                 | <b>\$0</b> |



**CITY OF KAUKAUNA**  
**CAPITAL PROJECTS 2022-2026**

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| YEAR | Fund                       | CLASSIFICATIONS/<br>DESCRIPTIONS                              | PROJECT<br>TOTAL   | GENERAL<br>OBLIGATION<br>BORROWING | SPECIAL<br>ASSESSMENT | STORM<br>WATER<br>UTILITY | SANITARY<br>SEWER<br>UTILITY | SUBDIVISION<br>FEE<br>FUND | OTHER      |
|------|----------------------------|---|--------------------|------------------------------------|-----------------------|---------------------------|------------------------------|----------------------------|------------|
| 2026 |                            | <b>EQUIPMENT</b>  |                    |                                    |                       |                           |                              |                            |            |
|      | 421 - Equipment            |   |                    |                                    |                       |                           |                              |                            |            |
|      | 421 - Equipment            |   |                    |                                    |                       |                           |                              |                            |            |
| 2026 |                            | <b>PARK &amp; POOL IMPROVEMENTS</b>                           |                    |                                    |                       |                           |                              |                            |            |
|      | 422- Parks and Pools       |   |                    |                                    |                       |                           |                              |                            |            |
| 2026 |                            | <b>STORM SEWER</b>  |                    |                                    |                       |                           |                              |                            |            |
|      | 601 - Storm                | Erosion Control / Remediation - Shoreline/Outfalls/Streambank | \$35,000           |                                    |                       | \$35,000                  |                              |                            |            |
| 2026 |                            | <b>SANITARY SEWER</b>   |                    |                                    |                       |                           |                              |                            |            |
|      | 602- Sanitary              | Industrial Park Sanitary Sewer                                | \$1,600,000        |                                    |                       | \$1,600,000               |                              |                            |            |
| 2026 |                            | <b>STREET PAVING</b>  |                    |                                    |                       |                           |                              |                            |            |
|      |                            | New Concrete Streets  |                    |                                    |                       |                           |                              |                            |            |
|      | 420 - Streets and Sidewalk |   |                    |                                    |                       |                           |                              |                            |            |
|      |                            | Reconstruction  |                    |                                    |                       |                           |                              |                            |            |
|      | 420 - Streets and Sidewalk | 9th Street (Brill To Crooks)                                  | \$2,000,000        | \$1,100,000                        | \$900,000             |                           |                              |                            |            |
|      | 420 - Streets and Sidewalk | Brill Street (7th to 9th)                                     | \$400,000          | \$250,000                          | \$150,000             |                           |                              |                            |            |
| 2026 |                            | <b>SIDEWALKS</b>  |                    |                                    |                       |                           |                              |                            |            |
|      | 420 - Streets and Sidewalk | Replace Defective Walks                                       | \$200,000          | \$25,000                           | \$175,000             |                           |                              |                            |            |
| 2026 |                            | <b>MISCELLANEOUS</b>  |                    |                                    |                       |                           |                              |                            |            |
|      |                            | Replace Library Playmat                                       | \$15,000           |                                    |                       |                           |                              |                            |            |
|      |                            | <b>TOTAL</b>  | <b>\$4,250,000</b> | <b>\$1,375,000</b>                 | <b>\$1,225,000</b>    | <b>\$1,635,000</b>        | <b>\$0</b>                   | <b>\$0</b>                 | <b>\$0</b> |



## **CITY OF KAUKAUNA**

### **2022 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 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 service is currently contracted through Bowmar Appraisal.

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**  
**DEPT: 51505**

*DIVISION: GENERAL GOVERNMENT*  
*DEPARTMENT: ASSESSMENT*

| <i>OBJECT</i>                       |                             | <i>2020</i>   | <i>2020</i>   | <i>2021</i>   | <i>2021</i>                       | <i>2022</i>   |
|-------------------------------------|-----------------------------|---------------|---------------|---------------|-----------------------------------|---------------|
| <i>CODE</i>                         | <i>DESCRIPTION</i>          | <i>BUDGET</i> | <i>ACTUAL</i> | <i>BUDGET</i> | <i>ESTIMATED</i><br><i>ACTUAL</i> | <i>BUDGET</i> |
| <b>PERSONNEL SERVICES</b>           |                             |               |               |               |                                   |               |
| <b>Wages &amp; Salaries</b>         |                             |               |               |               |                                   |               |
| <b>5101</b>                         | <b>Regular Payroll</b>      | 0             | 75            | 0             | 0                                 | 0             |
| <b>5104</b>                         | <b>Temporary Payroll</b>    | 150           | 0             | 150           | 150                               | 150           |
| <b>Fringe Benefits</b>              |                             |               |               |               |                                   |               |
| <b>5154</b>                         | <b>Social Security</b>      | 2             | 3             | 2             | 2                                 | 2             |
| <b>5163</b>                         | <b>Workers Compensation</b> | 0             | 0             | 0             | 0                                 | 0             |
| <b>TOTAL PERSONNEL SERVICES</b>     |                             | 152           | 78            | 152           | 152                               | 152           |
| <b>NON-PERSONNEL SERVICES</b>       |                             |               |               |               |                                   |               |
| <b>Purchased Services</b>           |                             |               |               |               |                                   |               |
| <b>5325</b>                         | <b>Contractual Services</b> | 42,800        | 77,086        | 75,000        | 80,000                            | 59,550        |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                             | 42,800        | 77,086        | 75,000        | 80,000                            | 59,550        |
| <b>OUTLAY</b>                       |                             |               |               |               |                                   |               |
| <b>5804</b>                         | <b>Office Equipment</b>     | 0             | 164           | 0             | 0                                 | 0             |
| <b>TOTAL OUTLAY</b>                 |                             | 0             | 164           | 0             | 0                                 | 0             |
| <b>TOTAL ASSESSMENT</b>             |                             | 42,952        | 77,329        | 75,152        | 80,152                            | 59,702        |

## **CITY OF KAUKAUNA**

### **2022 BUDGET**

*DIVISION: GENERAL GOVERNMENT*

*DEPARTMENT: AUDITING SERVICES*

#### ***MISSION STATEMENT***

The department identifies the annual financial audit costs for the City. This is a contracted Service through Clifton, Larson, Allen, (CLA) a third party Certified Public Accountant (CPA) firm. They also provide our year end financial reporting upon audit completion.

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**  
**DEPT: 51515**

*DIVISION: GENERAL GOVERNMENT*  
*DEPARTMENT: AUDITING SERVICES*

| <i>OBJECT</i>                       |                             | <i>2020</i>   | <i>2020</i>   | <i>2021</i>   | <i>2021</i>             | <i>2022</i>   |
|-------------------------------------|-----------------------------|---------------|---------------|---------------|-------------------------|---------------|
| <i>CODE</i>                         | <i>DESCRIPTION</i>          | <i>BUDGET</i> | <i>ACTUAL</i> | <i>BUDGET</i> | <i>ESTIMATED ACTUAL</i> | <i>BUDGET</i> |
| <b>NON-PERSONNEL SERVICES</b>       |                             |               |               |               |                         |               |
| <b>Purchased Services</b>           |                             |               |               |               |                         |               |
| <b>5325</b>                         | <b>Contractual Services</b> | 25,500        | 25,725        | 25,500        | 26,000                  | 28,000        |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                             | 25,500        | 25,725        | 25,500        | 26,000                  | 28,000        |
| <b>TOTAL AUDITING SERVICES</b>      |                             | 25,500        | 25,725        | 25,500        | 26,000                  | 28,000        |

## **CITY OF KAUKAUNA**

### **2022 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.

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: GENERAL GOVERNMENT*

**DEPT: 51305**

*DEPARTMENT: CITY ATTORNEY*

| OBJECT                       |                                | 2020    | 2020    | 2021    | 2021                | 2022    |
|------------------------------|--------------------------------|---------|---------|---------|---------------------|---------|
| CODE                         | DESCRIPTION                    | BUDGET  | ACTUAL  | BUDGET  | ESTIMATED<br>ACTUAL | BUDGET  |
| PERSONNEL SERVICES           |                                |         |         |         |                     |         |
| Wages & Salaries             |                                |         |         |         |                     |         |
| 5101                         | Regular Payroll                | 126,676 | 84,523  | 92,408  | 87,760              | 91,761  |
| 5119                         | Longevity Pay                  | 0       | 0       | 0       | 18                  | 30      |
| Fringe Benefits              |                                |         |         |         |                     |         |
| 5151                         | Retirement Plan                | 6,439   | 6,610   | 6,801   | 6,801               | 6,748   |
| 5152                         | Residency                      | 0       | 0       | 0       | 0                   | 0       |
| 5154                         | Social Security                | 7,932   | 7,669   | 8,159   | 8,159               | 8,407   |
| 5157                         | Group Health Insurance         | 23,171  | 23,243  | 24,035  | 24,035              | 23,401  |
| 5160                         | Group Life Insurance           | 307     | 298     | 322     | 306                 | 321     |
| 5163                         | Workers Compensation           | 241     | 240     | 176     | 167                 | 174     |
| 5166                         | Unemployment Insurance         | 0       | 326     | 0       | 0                   | 0       |
| TOTAL PERSONNEL SERVICES     |                                | 164,766 | 122,910 | 131,901 | 127,246             | 130,842 |
| NON-PERSONNEL SERVICES       |                                |         |         |         |                     |         |
| Travel/Training              |                                |         |         |         |                     |         |
| 5205                         | Seminar Expense                | 300     | 121     | 0       | 0                   | 0       |
| 5208                         | Travel - City Business         | 1,000   | 18      | 1,000   | 20                  | 1,000   |
| 5211                         | Education & Memberships        | 1,000   | 224     | 500     | 300                 | 500     |
| Purchased Services           |                                |         |         |         |                     |         |
| 5303                         | Communications                 | 200     | 300     | 200     | 300                 | 300     |
| 5315                         | Maintenance - Office Equipment | 0       | 0       | 0       | 0                   | 0       |
| 5325                         | Contractual Services           | 3,000   | 1,681   | 3,000   | 5,000               | 3,000   |
| Supplies                     |                                |         |         |         |                     |         |
| 5401                         | Office Supplies                | 300     | 306     | 300     | 300                 | 300     |
| 5431                         | Postage                        | 20      | 28      | 20      | 20                  | 20      |
| TOTAL NON-PERSONNEL SERVICES |                                | 5,820   | 2,678   | 5,020   | 5,940               | 5,120   |
| OUTLAY                       |                                |         |         |         |                     |         |
| 5804                         | Office Equipment               | 500     | 0       | 0       | 0                   | 0       |
| TOTAL OUTLAY                 |                                | 500     | 0       | 0       | 0                   | 0       |
| TOTAL CITY ATTORNEY          |                                | 171,086 | 125,588 | 136,921 | 133,186             | 135,962 |



**CITY OF KAUKAUNA**

**2022 BUDGET**

*DIVISION: GENERAL GOVERNMENT*

*DEPARTMENT: CITY ATTORNEY*

| <i>TITLE OF POSITION</i>           | <i>NUMBER OF<br/>FULL-TIME EQUIVALENTS</i> |             | <i>2021<br/>BUDGET</i> | <i>2021</i>                 | <i>2022</i>                |
|------------------------------------|--|-------------|------------------------|-----------------------------|----------------------------|
|                                    | <i>2021</i>                                | <i>2022</i> |                        | <i>ESTIMATED<br/>ACTUAL</i> | <i>PROPOSED<br/>BUDGET</i> |
| <b>City Attorney</b>               | 0.75                                       | 0.75        | 100,761                | 100,761                     | 103,823                    |
| <b>Paralegal</b>                   | 0.50                                       | 0.50        | 31,090                 | 31,090                      | 32,029                     |
| <b>Kaukauna Utility Allocation</b> |  |             | (39,443)               | (44,091)                    | (44,091)                   |
| <b>TOTAL</b>                       | 1.25                                       | 1.25        | 92,408                 | 87,760                      | 91,761                     |



## CITY OF KAUKAUNA

### 2022 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: CLERK

#### 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.

#### 2020 - 2021 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

#### 2020 - 2021 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.

#### 2021 - 2022 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

#### Service Efforts:

| ITEM                       | AS OF 12/31/19 | AS OF 12/31/20 | AS OF 06/30/21 |
|----------------------------|----------------|----------------|----------------|
| # of council meetings      | 24             | 24             | 12             |
| # of resolutions processed | 51             | 29             | 36             |
| # of ordinances processed  | 19             | 21             | 9              |
| # of licenses issued       | 335            | 208            | 185            |
| # of dog licenses issued   | 1002           | 1019           | 504            |
| # pieces of mail processed | 29,602         | -              | 4,866          |

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: GENERAL GOVERNMENT*

**DEPT: 51420**

*DEPARTMENT: CLERK*

| OBJECT                       |                          | 2020    | 2020    | 2021    | 2021                | 2022    |
|------------------------------|--------------------------|---------|---------|---------|---------------------|---------|
| CODE                         | DESCRIPTION              | BUDGET  | ACTUAL  | BUDGET  | ESTIMATED<br>ACTUAL | BUDGET  |
| PERSONNEL SERVICES           |                          |         |         |         |                     |         |
| Wages & Salaries             |                          |         |         |         |                     |         |
| 5101                         | Regular Payroll          | 112,635 | 56,720  | 141,396 | 144,379             | 151,759 |
| 5107                         | Overtime Pay             | 0       | 24      | 0       | 0                   | 0       |
| 5119                         | Longevity Pay            | 180     | 0       | 620     | 620                 | 660     |
| Fringe Benefits              |                          |         |         |         |                     |         |
| 5151                         | Retirement Plan          | 7,603   | 3,768   | 7,877   | 8,023               | 8,072   |
| 5152                         | Residency                | 0       | 603     | 4,091   | 4,110               | 4,233   |
| 5154                         | Social Security          | 8,630   | 4,087   | 10,864  | 9,463               | 9,900   |
| 5157                         | Group Health Insurance   | 46,342  | 27,699  | 24,035  | 24,035              | 23,401  |
| 5160                         | Group Life Insurance     | 203     | 145     | 213     | 273                 | 287     |
| 5163                         | Workers Compensation     | 2,781   | 1,436   | 2,554   | 2,733               | 2,564   |
| TOTAL PERSONNEL SERVICES     |                          | 178,374 | 94,483  | 191,650 | 193,636             | 200,876 |
| NON-PERSONNEL SERVICES       |                          |         |         |         |                     |         |
| Travel/Training              |                          |         |         |         |                     |         |
| 5205                         | Seminar Expense          | 800     | 0       | 800     | 600                 | 800     |
| 5208                         | Travel - City Business   | 900     | 459     | 900     | 0                   | 900     |
| 5211                         | Education & Memberships  | 500     | 589     | 700     | 500                 | 700     |
| Purchased Services           |                          |         |         |         |                     |         |
| 5317                         | Short/Over Cash Receipts | 0       | 58      | 0       | 20                  | 0       |
| 5325                         | Contractual Services     | 22,000  | 21,994  | 11,250  | 11,250              | 22,000  |
| 5328                         | Advertising              | 10,000  | 38      | 10,000  | 0                   | 3,000   |
| 5334                         | Printing Expense         | 7,500   | 10,980  | 0       | 12,000              | 10,000  |
| 5392                         | Uncollected Taxes        | 0       | 275     | 0       | 0                   | 0       |
| Supplies                     |                          |         |         |         |                     |         |
| 5401                         | Office Supplies          | 2,000   | 1,681   | 2,000   | 2,000               | 2,000   |
| 5402                         | Desktop Printing Expense | 1,000   | 0       | 0       | 0                   | 0       |
| 5422                         | Data Processing Supplies | 500     | 0       | 500     | 500                 | 500     |
| 5431                         | Postage                  | 0       | 3,138   | 0       | 30                  | 3,200   |
| 5497                         | Bank & Credit Card Fees  | 0       | 22,196  | 5,000   | 24,000              | 9,000   |
| 5499                         | Miscellaneous            | 12,000  | 3,446   | 3,000   | 500                 | 1,000   |
| TOTAL NON-PERSONNEL SERVICES |                          | 57,200  | 64,854  | 34,150  | 51,400              | 53,100  |
| OUTLAY                       |                          |         |         |         |                     |         |
| 5804                         | Office Equipment         | 0       | 0       | 0       | 0                   | 0       |
| TOTAL OUTLAY                 |                          | 0       | 0       | 0       | 0                   | 0       |
| TOTAL CLERK                  |                          | 235,574 | 159,337 | 225,800 | 245,036             | 253,976 |

**CITY OF KAUKAUNA**

**2022 BUDGET**

*DIVISION: GENERAL GOVERNMENT*

*DEPARTMENT: CLERK*

| <i>TITLE OF POSITION</i>          | <i>NUMBER OF<br/>FULL-TIME EQUIVALENTS</i> |             | <i>2021<br/>BUDGET</i> | <i>2021</i>                 | <i>2022</i>                |
|-----------------------------------|--|-------------|------------------------|-----------------------------|----------------------------|
|                                   | <i>2021</i>                                | <i>2022</i> |                        | <i>ESTIMATED<br/>ACTUAL</i> | <i>PROPOSED<br/>BUDGET</i> |
| <b>Clerk</b>                      | 1.00                                       | 1.00        | 68,186                 | 68,493                      | 70,548                     |
| <b>Accounting Specialist (AP)</b> | 1.00                                       | 1.00        | 48,516                 | 50,369                      | 53,630                     |
| <b>Accounting Specialist (AR)</b> | 0.50                                       | 0.50        | 24,694                 | 25,517                      | 27,581                     |
| <b>TOTAL</b>                      | 2.50                                       | 2.50        | 141,396                | 144,379                     | 151,759                    |



## **CITY OF KAUKAUNA**

### **2022 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.

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**  
**DEPT: 51110**

*DIVISION: GENERAL GOVERNMENT*  
*DEPARTMENT: COMMISSIONERS*

| OBJECT<br>CODE               | DESCRIPTION             | 2020   | 2020   | 2021   | 2021                | 2022   |
|------------------------------|-------------------------|--------|--------|--------|---------------------|--------|
|                              |                         | BUDGET | ACTUAL | BUDGET | ESTIMATED<br>ACTUAL | BUDGET |
| PERSONNEL SERVICES           |                         |        |        |        |                     |        |
| Wages & Salaries             |                         |        |        |        |                     |        |
| 5101                         | Regular Payroll         | 4,500  | 4,500  | 4,500  | 4,500               | 4,500  |
| Fringe Benefits              |                         |        |        |        |                     |        |
| 5154                         | Social Security         | 65     | 65     | 65     | 65                  | 65     |
| 5163                         | Workers Compensation    | 9      | 8      | 9      | 9                   | 9      |
| TOTAL PERSONNEL SERVICES     |                         | 4,574  | 4,574  | 4,574  | 4,574               | 4,574  |
| NON-PERSONNEL SERVICES       |                         |        |        |        |                     |        |
| Travel/Training              |                         |        |        |        |                     |        |
| 5205                         | Seminar Expense         | 0      | 0      | 0      | 0                   | 0      |
| 5211                         | Education & Memberships | 0      | 20     | 0      | 0                   | 0      |
| 5215                         | Expense Allowance       | 0      | 0      | 0      | 0                   | 0      |
| TOTAL NON-PERSONNEL SERVICES |                         | 0      | 20     | 0      | 0                   | 0      |
| TOTAL COMMISSIONERS          |                         | 4,574  | 4,594  | 4,574  | 4,574               | 4,574  |



**CITY OF KAUKAUNA**

**2022 BUDGET**

*DIVISION: GENERAL GOVERNMENT*

*DEPARTMENT: COMMISSIONERS*

| <i>TITLE OF POSITION</i>              | <i>NUMBER OF<br/>FULL-TIME EQUIVALENTS</i> |             | <i>2021<br/>BUDGET</i> | <i>2021<br/>ESTIMATED<br/>ACTUAL</i> | <i>2022<br/>PROPOSED<br/>BUDGET</i> |
|---------------------------------------|--|-------------|------------------------|--------------------------------------|-------------------------------------|
|                                       | <i>2021</i>                                | <i>2022</i> |                        |                                      |                                     |
| <b>Police &amp; Fire Commissioner</b> | **   | **          | 900                    | 900                                  | 900                                 |
| <b>Police &amp; Fire Commissioner</b> | **   | **          | 900                    | 900                                  | 900                                 |
| <b>Police &amp; Fire Commissioner</b> | **   | **          | 900                    | 900                                  | 900                                 |
| <b>Police &amp; Fire Commissioner</b> | **   | **          | 900                    | 900                                  | 900                                 |
| <b>Police &amp; Fire Commissioner</b> | **   | **          | 900                    | 900                                  | 900                                 |
| <b>TOTAL</b>                          | 0.00                                       | 0.00        | 4,500                  | 4,500                                | 4,500                               |

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



## **CITY OF KAUKAUNA**

### **2022 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.

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: GENERAL GOVERNMENT*

**DEPT: 51105**

*DEPARTMENT: COMMON COUNCIL*

| OBJECT                              |                         | 2020   | 2020   | 2021   | 2021                | 2022   |
|-------------------------------------|-------------------------|--------|--------|--------|---------------------|--------|
| CODE                                | DESCRIPTION             | BUDGET | ACTUAL | BUDGET | ESTIMATED<br>ACTUAL | BUDGET |
| <b>PERSONNEL SERVICES</b>           |                         |        |        |        |                     |        |
| <b>Wages &amp; Salaries</b>         |                         |        |        |        |                     |        |
| 5101                                | Regular Payroll         | 34,320 | 34,395 | 34,320 | 34,320              | 34,320 |
| <b>Fringe Benefits</b>              |                         |        |        |        |                     |        |
| 5154                                | Social Security         | 498    | 504    | 498    | 498                 | 498    |
| 5163                                | Workers Compensation    | 65     | 217    | 65     | 65                  | 65     |
| 5166                                | Unemployment Insurance  | 0      | 32     | 0      | 0                   | 0      |
| <b>TOTAL PERSONNEL SERVICES</b>     |                         | 34,883 | 35,148 | 34,883 | 34,883              | 34,883 |
| <b>NON-PERSONNEL SERVICES</b>       |                         |        |        |        |                     |        |
| <b>Travel/Training</b>              |                         |        |        |        |                     |        |
| 5205                                | Seminar Expense         | 3,000  | 6      | 2,500  | 100                 | 2,500  |
| 5208                                | Travel - City Business  | 700    | 0      | 700    | 0                   | 0      |
| 5211                                | Education & Memberships | 4,200  | 4,025  | 4,200  | 4,261               | 4,200  |
| <b>Supplies</b>                     |                         |        |        |        |                     |        |
| 5499                                | Miscellaneous           | 100    | 0      | 0      | 100                 | 0      |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                         | 8,000  | 4,031  | 7,400  | 4,461               | 6,700  |
| <b>TOTAL COMMON COUNCIL</b>         |                         | 42,883 | 39,179 | 42,283 | 39,344              | 41,583 |

**CITY OF KAUKAUNA**

**2022 BUDGET**

*DIVISION: GENERAL GOVERNMENT*

*DEPARTMENT: COMMON COUNCIL*

| <i>TITLE OF POSITION</i> | <i>NUMBER OF<br/>FULL-TIME EQUIVALENTS</i> |             | <i>2021<br/>BUDGET</i> | <i>2021<br/>ESTIMATED<br/>ACTUAL</i> | <i>2022<br/>PROPOSED<br/>BUDGET</i> |
|--------------------------|--|-------------|------------------------|--------------------------------------|-------------------------------------|
|                          | <i>2021</i>                                | <i>2022</i> |                        |                                      |                                     |
| <b>Alderman</b>          | **   | **          | 4,920                  | 4,920                                | 4,920                               |
| <b>Alderman</b>          | **   | **          | 4,200                  | 4,200                                | 4,200                               |
| <b>Alderman</b>          | **   | **          | 4,200                  | 4,200                                | 4,200                               |
| <b>Alderman</b>          | **   | **          | 4,200                  | 4,200                                | 4,200                               |
| <b>Alderman</b>          | **   | **          | 4,200                  | 4,200                                | 4,200                               |
| <b>Alderman</b>          | **   | **          | 4,200                  | 4,200                                | 4,200                               |
| <b>Alderman</b>          | **   | **          | 4,200                  | 4,200                                | 4,200                               |
| <b>Alderman</b>          | **   | **          | 4,200                  | 4,200                                | 4,200                               |
| <b>TOTAL</b>             | 0.00                                       | 0.00        | 34,320                 | 34,320                               | 34,320                              |



# **CITY OF KAUKAUNA**

## **2022 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.**

### ***2021 Accomplishments***

- Completed brand refresh of Farmer's Market and Live! From Hydro Park series to better align with City brand.
- Resumed Live! From Hydro Park summer concert series with full summer lineup and attracted major sponsorships.
- Resumed partnership with Kaukauna Lions Club, a valued community partner, for sale of concessions at Live! From Hydro Park summer concert series.
- Resumed Kaukauna Farmers Market with full vendor lineup after limitations on vendor registration due to COVID-19 in 2020.

### ***2022 Objectives***

- Continue to build meaningful community relationships in order to grow sponsorship and revenue sources for the Live! From Hydro Park concert series and Kaukauna Farmers Market.
- Work with the Mayor's office to explore new municipal programs and events that highlight Kaukauna's parks and public spaces.
- Work with Grignon Mansion, 1000 Islands Environmental Center, Kaukauna Public Library and Kaukauna Recreation Department to cross-promote events and programs in the community.

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: GENERAL GOVERNMENT*

**DEPT: 51411**

*DEPARTMENT: COMMUNITY ENRICHMENT*

| OBJECT                       |                          | 2020   | 2020   | 2021   | 2021                | 2022    |
|------------------------------|--------------------------|--------|--------|--------|---------------------|---------|
| CODE                         | DESCRIPTION              | BUDGET | ACTUAL | BUDGET | ESTIMATED<br>ACTUAL | BUDGET  |
| PERSONNEL SERVICES           |                          |        |        |        |                     |         |
| Wages & Salaries             |                          |        |        |        |                     |         |
| 5101                         | Regular Payroll          | 0      | 0      | 0      | 0                   | 85,669  |
| 5104                         | Temporary Payroll        | 18,285 | 5,295  | 18,285 | 2,556               | 19,308  |
| 5119                         | Longevity Pay            | 0      | 0      | 0      | 0                   | 0       |
| Fringe Benefits              |                          |        |        |        |                     |         |
| 5151                         | Retirement Plan          | 927    | 357    | 0      | 0                   | 5,568   |
| 5152                         | Residency                | 0      | 0      | 0      | 0                   | 5,140   |
| 5154                         | Social Security          | 1,399  | 405    | 1,399  | 37                  | 6,834   |
| 5157                         | Group Health Insurance   | 0      | 0      | 0      | 0                   | 17,751  |
| 5160                         | Group Life Insurance     | 44     | 21     | 0      | 0                   | 90      |
| 5163                         | Workers Compensation     | 691    | 200    | 660    | 97                  | 3,664   |
| TOTAL PERSONNEL SERVICES     |                          | 21,346 | 6,280  | 20,344 | 2,690               | 144,024 |
| NON-PERSONNEL SERVICES       |                          |        |        |        |                     |         |
| Travel/Training              |                          |        |        |        |                     |         |
| 5205                         | Seminar Expense          | 300    | 0      | 300    | 0                   | 300     |
| 5208                         | Travel - City Business   | 50     | 0      | 60     | 0                   | 50      |
| 5211                         | Education & Memberships  | 50     | 0      | 75     | 0                   | 50      |
| Purchased Services           |                          |        |        |        |                     |         |
| 5303                         | Communications           | 0      | 0      | 0      | 0                   | 0       |
| 5325                         | Contractual Services     | 40,500 | 21,375 | 500    | 0                   | 0       |
| 5334                         | Printing Expense         | 200    | 25     | 200    | 87                  | 350     |
| 5340                         | Rent - Equipment         | 1,200  | 735    | 200    | 0                   | 200     |
| 5922                         | Farmers Market Expenses  | 0      | 326    | 1,000  | 2,045               | 1,000   |
| 5923                         | Hydro Live Expenses      | 0      | 33     | 40,000 | 52,380              | 45,000  |
| 5924                         | Fox Firecracker 5K       | 0      | 0      | 2,000  | 750                 | 5,000   |
| Supplies                     |                          |        |        |        |                     |         |
| 5401                         | Office Supplies          | 100    | 0      | 100    | 0                   | 100     |
| 5402                         | Desktop Printing Expense | 100    | 0      | 100    | 0                   | 100     |
| TOTAL NON-PERSONNEL SERVICES |                          | 42,500 | 22,495 | 44,535 | 55,262              | 52,150  |
| OUTLAY                       |                          |        |        |        |                     |         |
| 5804                         | Office Equipment         | 0      | 0      | 400    | 0                   | 0       |
| TOTAL OUTLAY                 |                          | 0      | 0      | 400    | 0                   | 0       |
| TOTAL COMMUNITY ENRICHMENT   |                          | 63,846 | 28,774 | 65,279 | 57,952              | 196,174 |



**CITY OF KAUKAUNA**

**2022 BUDGET**

*DIVISION: GENERAL GOVERNMENT*

*DEPARTMENT: COMMUNITY ENRICHMENT*

| <i>TITLE OF POSITION</i>             | <i>NUMBER OF<br/>FULL-TIME EQUIVALENTS</i> |             | <i>2021<br/>BUDGET</i> | <i>2021<br/>ESTIMATED<br/>ACTUAL</i> | <i>2022<br/>PROPOSED<br/>BUDGET</i> |
|--------------------------------------|--|-------------|------------------------|--------------------------------------|-------------------------------------|
|                                      | <i>2021</i>                                | <i>2022</i> |                        |                                      |                                     |
| <b>Community Enrichment Director</b> | 0.00                                       | 1.00        | 0                      | 0                                    | 85,669                              |
| <b>TOTAL</b>                         | 0.00                                       | 1.00        | 0                      | 0                                    | 85,669                              |



## CITY OF KAUKAUNA

### 2022 BUDGET

*DIVISION: GENERAL GOVERNMENT*

*DEPARTMENT: ELECTION*

#### **MISSION STATEMENT**

**Administration of elections per State Statutes.**

#### **2020 - 2021 Goals and Objectives**

Conduct four elections in 2020 and two in 2021. Ongoing training for election officials and staff.  
Continue to use the Council Chambers and Community Room as polling places.

#### **2020 - 2021 Accomplishments**

Conducted four elections in 2020 and two in 2021. Ongoing training for election officials and staff.  
Continue to use the Community Room and Council Chambers as polling places.

#### **2021 - 2022 Goals and Objectives**

Conduct two elections in 2021 and four in 2022. Ongoing training for election officials and staff.  
Continue to use the Community Room and Council Chambers as polling places.

#### **Service Efforts:**

| ELECTION                   | NO. OF REGISTERED VOTERS | ELECTION DAY CHANGES |
|----------------------------|--------------------------|----------------------|
| Primary – 2/18/20          | 8,539                    | 16                   |
| Spring – 4/7/20            | 8,743                    | 115                  |
| Partisan Primary – 8/11/20 | 8,870                    | 13                   |
| General Election – 11/3/20 | 10,035                   | 651                  |
| Primary – 2/16/21          | 10,391                   | 7                    |
| Spring – 4/6/21            | 10,375                   | 11                   |

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: GENERAL GOVERNMENT*

**DEPT: 51425**

*DEPARTMENT: ELECTIONS*

| OBJECT                       |                                | 2020   | 2020   | 2021   | 2021                | 2022   |
|------------------------------|--------------------------------|--------|--------|--------|---------------------|--------|
| CODE                         | DESCRIPTION                    | BUDGET | ACTUAL | BUDGET | ESTIMATED<br>ACTUAL | BUDGET |
| PERSONNEL SERVICES           |                                |        |        |        |                     |        |
| Wages & Salaries             |                                |        |        |        |                     |        |
| 5101                         | Regular Payroll                | 2,000  | 17,716 | 1,000  | 935                 | 1,000  |
| 5104                         | Temporary Payroll              | 25,000 | 7,564  | 16,000 | 16,065              | 16,000 |
| Fringe Benefits              |                                |        |        |        |                     |        |
| 5151                         | Retirement Plan                | 135    | 0      | 68     | 0                   | 0      |
| 5154                         | Social Security                | 153    | 603    | 77     | 304                 | 309    |
| 5163                         | Workers Compensation           | 51     | 29     | 32     | 32                  | 32     |
| 5166                         | Unemployment Insurance         | 0      | 163    | 0      | 0                   | 0      |
| TOTAL PERSONNEL SERVICES     |                                | 27,339 | 26,075 | 17,177 | 17,337              | 17,341 |
| NON-PERSONNEL SERVICES       |                                |        |        |        |                     |        |
| Travel/Training              |                                |        |        |        |                     |        |
| 5205                         | Seminar Expense                | 200    | 0      | 200    | 200                 | 200    |
| 5208                         | Travel - City Business         | 100    | 0      | 100    | 100                 | 100    |
| Purchased Services           |                                |        |        |        |                     |        |
| 5325                         | Contractual Services           | 4,000  | 2,194  | 2,100  | 2,100               | 4,500  |
| 5334                         | Printing Expense               | 6,000  | 837    | 4,000  | 4,000               | 6,000  |
| Supplies                     |                                |        |        |        |                     |        |
| 5401                         | Office Supplies                | 4,000  | 5,442  | 4,000  | 2,000               | 5,000  |
| 5431                         | Postage                        | 500    | 4,008  | 500    | 500                 | 4,000  |
| 5499                         | Miscellaneous                  | 250    | 0      | 250    | 250                 | 250    |
| TOTAL NON-PERSONNEL SERVICES |                                | 15,050 | 12,482 | 11,150 | 9,150               | 20,050 |
| OUTLAY                       |                                |        |        |        |                     |        |
| 5804                         | Office Equipment               | 10,000 | 0      | 0      | 0                   | 2,000  |
| 5807                         | Machinery, Tools & Instruments | 0      | 2,104  | 0      | 0                   | 0      |
| TOTAL OUTLAY                 |                                | 10,000 | 2,104  | 0      | 0                   | 2,000  |
| TOTAL ELECTIONS              |                                | 52,389 | 40,661 | 28,327 | 26,487              | 39,391 |

# **CITY OF KAUKAUNA**

## **2022 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.**

### ***2021 Goals and Objectives***

Continue with the restructure of the departments with duties to streamline tasks

Reestablish a 5-year operating plan that includes the new department managers and their goals. This plan will help the city plan and feed into a succession plan for the city that provide sustainability.

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

Establish Monthly/Quarterly Reporting that will show the budget to actual spend to aid in managing budgeted funds aid initiatives for department manager. Discuss these reports at monthly meeting with managers.

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.

### ***2021 Accomplishments***

Implemented procedure catalog for the Finance and Clerk area. Started working with staff to document procedures specific to their responsibilities that formalizes roles and taks within the area.

Reestablished a 5-year operating plan that includes the new department managers and their goals. This plan will help the city plan and feed into a succession plan for the city that provide sustainability.

Worked with the developer to formulate a developers agreement for the uptown site involving the future hotel and apartment complex that works for both the Developer and City Tax Increment District (TID)

Administered the bond issuance for the 2021 Capital Borrowing, month end close process, and 2022 Budget process.

### ***2022 Goals and Objectives***

Continue to document procedures between Clerk and Finance office that streamlines processes and formulizes responsibilities for staff and areas.

Finalize the 5-year operating and people plan that includes the new department managers and their goals. Present to Finance and Personnel committee for feedback. Establish bi-annual update meeting/process

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

Administer the spending plan of the American Rescue Plan Act Funds as well as establish a spend tracker. File all necessary reports to meet Federal Government regulation for these funds.

Migrate our Accounting system to a cloud base solution. Implement monthly reporting and data analysis.

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: GENERAL GOVERNMENT*

**DEPT: 51510**

*DEPARTMENT: FINANCE*

| OBJECT                       |                                   | 2020    | 2020    | 2021     | 2021             | 2022     |
|------------------------------|-----------------------------------|---------|---------|----------|------------------|----------|
| CODE                         | DESCRIPTION                       | BUDGET  | ACTUAL  | BUDGET   | ESTIMATED ACTUAL | BUDGET   |
| PERSONNEL SERVICES           |                                   |         |         |          |                  |          |
| Wages & Salaries             |                                   |         |         |          |                  |          |
| 5101                         | Regular Payroll                   | 223,477 | 273,160 | 229,378  | 215,878          | 237,798  |
| 5107                         | Overtime Pay                      | 0       | 1,092   | 0        | 0                | 0        |
| 5119                         | Longevity Pay                     | 815     | 635     | 480      | 480              | 515      |
| Fringe Benefits              |                                   |         |         |          |                  |          |
| 5151                         | Retirement Plan                   | 15,140  | 16,380  | 15,515   | 14,604           | 15,490   |
| 5152                         | Residency                         | 3,848   | 3,454   | 0        | 0                | 0        |
| 5154                         | Social Security                   | 17,158  | 19,944  | 17,584   | 16,551           | 18,231   |
| 5157                         | Group Health Insurance            | 68,715  | 67,449  | 70,203   | 66,497           | 46,005   |
| 5160                         | Group Life Insurance              | 441     | 481     | 394      | 399              | 419      |
| 5163                         | Workers Compensation              | 426     | 1,572   | 437      | 411              | 453      |
| TOTAL PERSONNEL SERVICES     |                                   | 330,020 | 384,167 | 333,991  | 314,820          | 318,911  |
| NON-PERSONNEL SERVICES       |                                   |         |         |          |                  |          |
| Travel/Training              |                                   |         |         |          |                  |          |
| 5205                         | Seminar Expense                   | 1,000   | 0       | 2,500    | 0                | 2,500    |
| 5208                         | Travel - City Business            | 500     | 36      | 600      | 100              | 600      |
| 5211                         | Education & Memberships           | 700     | 144     | 700      | 700              | 700      |
| Purchased Services           |                                   |         |         |          |                  |          |
| 5303                         | Communications                    | 600     | 425     | 480      | 623              | 660      |
| 5325                         | Contractual Services              | 93,300  | 65,032  | 102,000  | 103,000          | 110,600  |
| 5332                         | Shared Services                   | 0       | 0       | (35,159) | (33,596)         | (38,649) |
| 5334                         | Printing Expense                  | 700     | 1,750   | 700      | 900              | 1,655    |
| Supplies                     |                                   |         |         |          |                  |          |
| 5401                         | Office Supplies                   | 600     | 3,509   | 600      | 900              | 200      |
| 5402                         | Desktop Printing Expense          | 200     | 150     | 200      | 150              | 200      |
| 5422                         | Data Processing Supplies          | 200     | 0       | 0        | 0                | 100      |
| 5423                         | Filing Fees                       | 50      | 45      | 50       | 0                | 50       |
| TOTAL NON-PERSONNEL SERVICES |                                   | 97,850  | 71,091  | 72,672   | 72,777           | 78,616   |
| OUTLAY                       |                                   |         |         |          |                  |          |
|                              | KITD User Fees                    | 0       | 0       | 0        | 0                | 0        |
|                              | KITD Infrastructure Mtnce/Replace | 0       | 0       | 0        | 0                | 0        |
| 5804                         | Office Equipment                  | 0       | 194     | 0        | 400              | 0        |
| TOTAL OUTLAY                 |                                   | 0       | 194     | 0        | 400              | 0        |
| TOTAL FINANCE                |                                   | 427,870 | 455,452 | 406,662  | 387,997          | 397,527  |

**CITY OF KAUKAUNA**

**2022 BUDGET**

*DIVISION: GENERAL GOVERNMENT*

*DEPARTMENT: FINANCE*

| <i>TITLE OF POSITION</i>               | <i>NUMBER OF<br/>FULL-TIME EQUIVALENTS</i> |             | <i>2021<br/>BUDGET</i> | <i>2021</i>                 | <i>2022</i>                |
|--|--|-------------|------------------------|-----------------------------|----------------------------|
|  | <i>2021</i>                                | <i>2022</i> |                        | <i>ESTIMATED<br/>ACTUAL</i> | <i>PROPOSED<br/>BUDGET</i> |
| <b>Finance Director</b>                | 1.00                                       | 1.00        | 108,418                | 108,418                     | 111,671                    |
| <b>Staff Accountant</b>                | 1.00                                       | 1.00        | 67,294                 | 53,794                      | 70,851                     |
| <b>Accounting Specialist (Payroll)</b> | 1.00                                       | 1.00        | 53,666                 | 53,666                      | 55,276                     |
| <b>TOTAL</b>                           | 3.00                                       | 3.00        | 229,378                | 215,878                     | 237,798                    |





## **CITY OF KAUKAUNA**

### **2022 BUDGET**

*DIVISION: GENERAL GOVERNMENT*

*DEPARTMENT: Streets, Park, and Recreation (SPAR) Building Maintenance*

#### ***MISSION STATEMENT***

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

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: GENERAL GOVERNMENT*

**DEPT: 51605**

*DEPARTMENT: SPAR BUILDING MAINTENANCE*

|                                 |                         | 2021   |        |        |           |        |
|---------------------------------|-------------------------|--------|--------|--------|-----------|--------|
| OBJECT                          |                         | 2020   | 2020   | 2021   | ESTIMATED | 2022   |
| CODE                            | DESCRIPTION             | BUDGET | ACTUAL | BUDGET | ACTUAL    | BUDGET |
| NON-PERSONNEL SERVICES          |                         |        |        |        |           |        |
| Purchased Services              |                         |        |        |        |           |        |
| 5303                            | Communications          | 4,500  | 2,478  | 3,000  | 2,500     | 2,500  |
| 5306                            | Heating Fuels           | 16,000 | 13,441 | 16,000 | 25,000    | 28,000 |
| 5309                            | Water, Sewer & Electric | 18,000 | 18,475 | 18,000 | 17,900    | 25,000 |
| 5312                            | Maintenance - Building  | 11,550 | 19,358 | 14,000 | 14,656    | 17,000 |
| 5325                            | Contractual Services    | 1,500  | 1,995  | 1,850  | 1,807     | 1,850  |
| TOTAL NON-PERSONNEL SERVICES    |                         | 51,550 | 55,746 | 52,850 | 61,863    | 74,350 |
| TOTAL SPAR BUILDING MAINTENANCE |                         | 51,550 | 55,746 | 52,850 | 61,863    | 74,350 |

# **CITY OF KAUKAUNA**

## **2022 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.

### ***2021 Accomplishments***

- Successfully completed transition between retiring and new HR Director
- Responsible for policies and procedures developed and implemented for employees concerning COVID-19 Pandemic and continually monitoring employee status.
- Researched and implemented a new background check service provider with lower fees and faster turnaround time.
- In collaboration with external consultant, completed a partial city organizational analysis.
- Researched and offered state vision plan options during open enrollment for 2022.

### ***2022 Goals***

- Implement plans laid out as a result of the organizational analysis.
- Complete labor contract negotiations for Police contract that expires December 31, 2022.
- Research and implement a new Occupational Health provider that is more cost effective and closer proximity to City of Kaukauna facilities.
- Refine and provide structure to the new hire onboarding process both internally before hire and the days/weeks following the new hire's start date.
- Research, develop and implement a performance review process.

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: GENERAL GOVERNMENT*

**DEPT: 51415**

*DEPARTMENT: HUMAN RESOURCES*

| OBJECT                       |                               | 2020    | 2020    | 2021     | 2021                | 2022     |
|------------------------------|-------------------------------|---------|---------|----------|---------------------|----------|
| CODE                         | DESCRIPTION                   | BUDGET  | ACTUAL  | BUDGET   | ESTIMATED<br>ACTUAL | BUDGET   |
| PERSONNEL SERVICES           |                               |         |         |          |                     |          |
| Wages & Salaries             |                               |         |         |          |                     |          |
| 5101                         | Regular Payroll               | 0       | 0       | 0        | 0                   | 85,627   |
| Fringe Benefits              |                               |         |         |          |                     |          |
| 5151                         | Retirement Plan               | 0       | 0       | 0        | 0                   | 5,566    |
| 5152                         | Residency                     | 0       | 0       | 0        | 0                   | 5,138    |
| 5154                         | Social Security               | 0       | 0       | 0        | 0                   | 6,550    |
| 5157                         | Group Health Insurance        | 0       | 0       | 0        | 0                   | 23,401   |
| 5160                         | Group Life Insurance          | 0       | 0       | 0        | 0                   | 60       |
| 5163                         | Workers Compensation          | 0       | 0       | 0        | 0                   | 163      |
| TOTAL PERSONNEL SERVICES     |                               | 0       | 0       | 0        | 0                   | 126,505  |
| NON-PERSONNEL SERVICES       |                               |         |         |          |                     |          |
| Travel/Training              |                               |         |         |          |                     |          |
| 5208                         | Travel - City Business        | 0       | 567     | 0        | 0                   | 0        |
| 5211                         | Education & Memberships       | 0       | 20      | 0        | 0                   | 800      |
| 5218                         | Tuition Reimbursement Program | 8,000   | 6,170   | 8,000    | 6,000               | 7,000    |
| Purchased Services           |                               |         |         |          |                     |          |
| 5325                         | Contractual Services          | 160,000 | 121,448 | 169,078  | 170,347             | 83,500   |
| 5326                         | Recruitment Expenses          | 0       | 0       | 0        | 0                   | 6,500    |
| 5328                         | Advertising                   | 1,000   | 486     | 1,000    | 0                   | 0        |
| 5332                         | Shared Services               | 0       | 0       | (16,987) | (14,449)            | (20,487) |
| 5334                         | Printing Expense              | 100     | 0       | 100      | 65                  | 0        |
| 5385                         | Employee Wellness Program     | 2,500   | 1,758   | 2,500    | 1,558               | 2,000    |
| 5398                         | Employee Safety Program       | 1,000   | 1,044   | 1,500    | 500                 | 1,500    |
| 5399                         | Employee Assistance Program   | 2,050   | 2,355   | 3,500    | 2,556               | 3,000    |
| Supplies                     |                               |         |         |          |                     |          |
| 5401                         | Office Supplies               | 100     | 192     | 100      | 155                 | 200      |
| 5402                         | Desktop Printing Expense      | 0       | 158     | 0        | 199                 | 200      |
| TOTAL NON-PERSONNEL SERVICES |                               | 174,750 | 134,197 | 168,791  | 166,931             | 84,213   |
| TOTAL HUMAN RESOURCES        |                               | 174,750 | 134,197 | 168,791  | 166,931             | 210,718  |

**CITY OF KAUKAUNA**

**2022 BUDGET**

*DIVISION: GENERAL GOVERNMENT*

*DEPARTMENT: HUMAN RESOURCES*

| <i>TITLE OF POSITION</i>        | <i>NUMBER OF<br/>FULL-TIME EQUIVALENTS</i> |             | <i>2021<br/>BUDGET</i> | <i>2021<br/>ESTIMATED<br/>ACTUAL</i> | <i>2022<br/>PROPOSED<br/>BUDGET</i> |
|---------------------------------|--|-------------|------------------------|--------------------------------------|-------------------------------------|
|                                 | <i>2021</i>                                | <i>2022</i> |                        |                                      |                                     |
| <b>Human Resources Director</b> | 0.00                                       | 1.00        | 0                      | 0                                    | 85,627                              |
| <b>TOTAL</b>                    | 0.00                                       | 1.00        | 0                      | 0                                    | 85,627                              |



## **CITY OF KAUKAUNA**

### **2022 BUDGET**

*DIVISION: GENERAL GOVERNMENT  
DEPARTMENT: INFORMATION TECHNOLOGY*

#### ***MISSION STATEMENT***

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

This is a shared service through Kaukauna Utilities.

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: GENERAL GOVERNMENT*

**DEPT: 51430**

*DEPARTMENT: INFORMATION TECHNOLOGY*

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>             | <i>2020<br/>BUDGET</i> | <i>2020<br/>ACTUAL</i> | <i>2021<br/>BUDGET</i> | <i>2021<br/>ESTIMATED<br/>ACTUAL</i> | <i>2022<br/>BUDGET</i> |
|-------------------------------------|--------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>PERSONNEL SERVICES</b>           |                                |                        |                        |                        |                                      |                        |
| <i>Wages &amp; Salaries</i>         |                                |                        |                        |                        |                                      |                        |
| 5101                                | Regular Payroll                | 0                      | 0                      | 0                      | 0                                    | 48,368                 |
| <i>Fringe Benefits</i>              |                                |                        |                        |                        |                                      |                        |
| 5151                                | Retirement Plan                | 0                      | 0                      | 0                      | 0                                    | 3,144                  |
| 5152                                | Residency                      | 0                      | 0                      | 0                      | 0                                    | 2,902                  |
| 5154                                | Social Security                | 0                      | 0                      | 0                      | 0                                    | 3,700                  |
| 5157                                | Group Health Insurance         | 0                      | 0                      | 0                      | 0                                    | 23,401                 |
| 5160                                | Group Life Insurance           | 0                      | 0                      | 0                      | 0                                    | 60                     |
| 5163                                | Workers Compensation           | 0                      | 0                      | 0                      | 0                                    | 92                     |
| <b>TOTAL PERSONNEL SERVICES</b>     |                                | 0                      | 0                      | 0                      | 0                                    | 81,667                 |
| <b>NON-PERSONNEL SERVICES</b>       |                                |                        |                        |                        |                                      |                        |
| <i>Travel/Training</i>              |                                |                        |                        |                        |                                      |                        |
| 5211                                | Education & Memberships        | 0                      | 0                      | 5,000                  | 0                                    | 0                      |
| <i>Purchased Services</i>           |                                |                        |                        |                        |                                      |                        |
| 5303                                | Communications                 | 0                      | 0                      | 4,800                  | 202                                  | 0                      |
| 5304                                | Computing                      | 0                      | 0                      | 11,000                 | 850                                  | 1,000                  |
| 5305                                | Cybersecurity                  | 0                      | 0                      | 7,500                  | 11,500                               | 36,100                 |
| 5315                                | Maintenance - Office Equipment | 1,000                  | 0                      | 0                      | 0                                    | 0                      |
| 5324                                | User Licencing                 | 11,388                 | 0                      | 0                      | 0                                    | 0                      |
| 5325                                | Contractual Services           | 196,705                | 202,025                | 173,416                | 250,500                              | 243,400                |
| 5332                                | Shared Services                | 0                      | 0                      | (18,535)               | (22,157)                             | (35,015)               |
| <i>Supplies</i>                     |                                |                        |                        |                        |                                      |                        |
| 5422                                | Data Center                    | 0                      | 0                      | 89,900                 | 15,000                               | 33,000                 |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                                | 209,093                | 202,025                | 273,081                | 255,895                              | 278,485                |
| <b>OUTLAY</b>                       |                                |                        |                        |                        |                                      |                        |
| 5804                                | Office Equipment               | 15,000                 | 0                      | 0                      | 0                                    | 0                      |
| <b>TOTAL OUTLAY</b>                 |                                | 15,000                 | 0                      | 0                      | 0                                    | 0                      |
| <b>TOTAL INFORMATION TECHNOLOGY</b> |                                | 224,093                | 202,025                | 273,081                | 255,895                              | 360,152                |



**CITY OF KAUKAUNA**

**2022 BUDGET**

*DIVISION: GENERAL GOVERNMENT*

*DEPARTMENT: INFORMATION TECHNOLOGY*

| <i>TITLE OF POSITION</i>    | <i>NUMBER OF<br/>FULL-TIME EQUIVALENTS</i> |             | <i>2021<br/>BUDGET</i> | <i>2021<br/>ESTIMATED<br/>ACTUAL</i> | <i>2022<br/>PROPOSED<br/>BUDGET</i> |
|-----------------------------|--|-------------|------------------------|--------------------------------------|-------------------------------------|
|                             | <i>2021</i>                                | <i>2022</i> |                        |                                      |                                     |
| <b>Help Desk Technician</b> | 0.00                                       | 1.00        | 0                      | 0                                    | 48,368                              |
| <b>TOTAL</b>                | 0.00                                       | 1.00        | 0                      | 0                                    | 48,368                              |



# **CITY OF KAUKAUNA**

## **2022 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.

### ***2020 - 2021 Goals and Objectives***

- \*Propose a transportation fee to replace street reconstruction assessments and the wheel tax
- \*Complete Municipal Pool Master Plan to include amenities such as splash pad, climbing wall, mini golf
- Accommodate redevelopment/development of the Carnegie Library, Copps building
- Urbanized the underutilized greenspace in Central Park with residential developments
- (\* moved to 2020-2021 due to COVID)

### ***2020 – 2021 Accomplishments***

- Propose a transportation fee to replace street reconstruction assessments and the wheel tax (on hold).
- Completed Municipal Pool Master Plan to include amenities such as splash pad, climbing wall, mini golf.
- Accommodated redevelopment of the Carnegie Library (in progress).
- Accommodated redevelopment of 68-room hotel and 101-unit apartment complex on the Uptown Site on the City's north side (in progress).

### ***2021 - 2022 Goals and Objectives***

- Increase tax base through new residential and commercial development.
- Update our parks to include amenities such as a new sports complex (baseball fields), a pickle ball complex, and a music pavilion/amphitheater at Hydro Park.
- Work with Habitat for Humanity's "Rock the Block" in the Riverside Park neighborhood to help revitalize the area, increase our tax base and reduce crime.
- Work with downtown business owners to include façade upgrades. Improve the two vacant city owned lots on 2<sup>nd</sup> and 3<sup>rd</sup> Streets.

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: GENERAL GOVERNMENT*

**DEPT: 51405**

*DEPARTMENT: MAYOR*

| OBJECT                       |                                | 2020    | 2020    | 2021    | 2021                | 2022    |
|------------------------------|--------------------------------|---------|---------|---------|---------------------|---------|
| CODE                         | DESCRIPTION                    | BUDGET  | ACTUAL  | BUDGET  | ESTIMATED<br>ACTUAL | BUDGET  |
| PERSONNEL SERVICES           |                                |         |         |         |                     |         |
| Wages & Salaries             |                                |         |         |         |                     |         |
| 5101                         | Regular Payroll                | 135,126 | 132,762 | 135,208 | 135,208             | 139,976 |
| 5119                         | Longevity Pay                  | 480     | 480     | 480     | 480                 | 480     |
| Fringe Benefits              |                                |         |         |         |                     |         |
| 5151                         | Retirement Plan                | 9,221   | 8,994   | 9,159   | 9,159               | 9,130   |
| 5152                         | Residency                      | 3,001   | 3,033   | 3,052   | 3,052               | 3,144   |
| 5154                         | Social Security                | 10,450  | 9,763   | 10,380  | 10,380              | 10,745  |
| 5157                         | Group Health Insurance         | 32,512  | 32,614  | 33,736  | 33,736              | 32,842  |
| 5160                         | Group Life Insurance           | 301     | 362     | 301     | 424                 | 445     |
| 5163                         | Workers Compensation           | 3,351   | 3,207   | 3,142   | 3,286               | 3,157   |
| TOTAL PERSONNEL SERVICES     |                                | 194,442 | 191,214 | 195,458 | 195,725             | 199,919 |
| NON-PERSONNEL SERVICES       |                                |         |         |         |                     |         |
| Travel/Training              |                                |         |         |         |                     |         |
| 5205                         | Seminar Expense                | 800     | 0       | 800     | 0                   | 800     |
| 5208                         | Travel - City Business         | 1,050   | 532     | 1,050   | 850                 | 1,000   |
| 5211                         | Education & Memberships        | 865     | 20      | 865     | 865                 | 865     |
| 5215                         | Expense Allowance              | 3,500   | 2,469   | 3,500   | 3,500               | 3,500   |
| Purchased Services           |                                |         |         |         |                     |         |
| 5303                         | Communications                 | 300     | 300     | 300     | 300                 | 300     |
| 5315                         | Maintenance - Office Equipment | 0       | 153     | 0       | 0                   | 0       |
| 5325                         | Contractual Services           | 0       | 0       | 0       | 0                   | 0       |
| 5334                         | Printing Expense               | 5,000   | 1,555   | 5,000   | 2,100               | 2,500   |
| 5340                         | Rent - Equipment               | 1,400   | 741     | 1,000   | 750                 | 750     |
| Supplies                     |                                |         |         |         |                     |         |
| 5401                         | Office Supplies                | 700     | 667     | 400     | 800                 | 400     |
| 5402                         | Desktop Printing Expense       | 200     | 0       | 0       | 0                   | 0       |
| 5422                         | Data Processing Supplies       | 0       | 0       | 0       | 0                   | 0       |
| 5499                         | Miscellaneous                  | 450     | 69      | 300     | 50                  | 300     |
| TOTAL NON-PERSONNEL SERVICES |                                | 14,265  | 6,507   | 13,215  | 9,215               | 10,415  |
| OUTLAY                       |                                |         |         |         |                     |         |
| 5804                         | Office Equipment               | 0       | 0       | 0       | 0                   | 0       |
| TOTAL OUTLAY                 |                                | 0       | 0       | 0       | 0                   | 0       |
| TOTAL MAYOR                  |                                | 208,707 | 197,722 | 208,673 | 204,940             | 210,334 |

**CITY OF KAUKAUNA**

**2022 BUDGET**

*DIVISION: GENERAL GOVERNMENT*

*DEPARTMENT: MAYOR*

| <i>TITLE OF POSITION</i>   | <i>NUMBER OF<br/>FULL-TIME EQUIVALENTS</i> |             | <i>2021<br/>BUDGET</i> | <i>2021</i>                 | <i>2022</i>                |
|----------------------------|--|-------------|------------------------|-----------------------------|----------------------------|
|                            | <i>2021</i>                                | <i>2022</i> |                        | <i>ESTIMATED<br/>ACTUAL</i> | <i>PROPOSED<br/>BUDGET</i> |
| <b>Mayor</b>               | 1.00                                       | 1.00        | 84,340                 | 84,340                      | 87,582                     |
| <b>Executive Secretary</b> | 1.00                                       | 1.00        | 50,868                 | 50,868                      | 52,394                     |
| <b>TOTAL</b>               | 2.00                                       | 2.00        | 135,208                | 135,208                     | 139,976                    |



## **CITY OF KAUKAUNA**

### **2022 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.

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**  
**DEPT: 51606**

*DIVISION: GENERAL GOVERNMENT*  
*DEPARTMENT: MUNICIPAL BUILDING*

| OBJECT                       |                               | 2020    | 2020   | 2021    | 2021                | 2022    |
|------------------------------|-------------------------------|---------|--------|---------|---------------------|---------|
| CODE                         | DESCRIPTION                   | BUDGET  | ACTUAL | BUDGET  | ESTIMATED<br>ACTUAL | BUDGET  |
| NON-PERSONNEL SERVICES       |                               |         |        |         |                     |         |
| Purchased Services           |                               |         |        |         |                     |         |
| 5303                         | Communications                | 0       | 376    | 0       | 0                   | 0       |
| 5306                         | Heating Fuels                 | 8,100   | 5,943  | 8,300   | 5,800               | 6,200   |
| 5309                         | Water, Sewer & Electric       | 36,000  | 36,778 | 37,200  | 36,000              | 43,781  |
| 5312                         | Maintenance - Building        | 18,550  | 19,723 | 20,200  | 18,000              | 20,200  |
| 5321                         | Maintenance - All Other Equip | 0       | 0      | 0       | 0                   | 0       |
| 5325                         | Contractual Services          | 39,050  | 35,825 | 36,550  | 35,000              | 39,350  |
| TOTAL NON-PERSONNEL SERVICES |                               | 101,700 | 98,645 | 102,250 | 94,800              | 109,531 |
| OUTLAY                       |                               |         |        |         |                     |         |
| 5804                         | Office Equipment              | 0       | 479    | 0       | 0                   | 0       |
| TOTAL OUTLAY                 |                               | 0       | 479    | 0       | 0                   | 0       |
| TOTAL MUNICIPAL BUILDING     |                               | 101,700 | 99,124 | 102,250 | 94,800              | 109,531 |



## **CITY OF KAUKAUNA**

### **2022 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.

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: GENERAL GOVERNMENT*

**DEPT: 51205**

*DEPARTMENT: MUNICIPAL JUDGE*

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>       | <i>2020<br/>BUDGET</i> | <i>2020<br/>ACTUAL</i> | <i>2021<br/>BUDGET</i> | <i>2021<br/>ESTIMATED<br/>ACTUAL</i> | <i>2022<br/>BUDGET</i> |
|-------------------------------------|--------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>PERSONNEL SERVICES</b>           |                          |                        |                        |                        |                                      |                        |
| <i>Wages &amp; Salaries</i>         |                          |                        |                        |                        |                                      |                        |
| 5101                                | Regular Payroll          | 32,893                 | 25,967                 | 30,828                 | 30,828                               | 33,101                 |
| 5119                                | Longevity Pay            | 150                    | 0                      | 0                      | 0                                    | 0                      |
| <i>Fringe Benefits</i>              |                          |                        |                        |                        |                                      |                        |
| 5151                                | Retirement Plan          | 1,437                  | 425                    | 1,279                  | 0                                    | 0                      |
| 5152                                | Residency                | 0                      | 0                      | 0                      | 0                                    | 0                      |
| 5154                                | Social Security          | 1,803                  | 1,294                  | 1,616                  | 1,124                                | 480                    |
| 5160                                | Group Life Insurance     | 148                    | 59                     | 148                    | 0                                    | 0                      |
| 5163                                | Workers Compensation     | 63                     | 48                     | 59                     | 59                                   | 63                     |
| <b>TOTAL PERSONNEL SERVICES</b>     |                          | 36,494                 | 27,792                 | 33,930                 | 32,011                               | 33,644                 |
| <b>NON-PERSONNEL SERVICES</b>       |                          |                        |                        |                        |                                      |                        |
| <i>Travel/Training</i>              |                          |                        |                        |                        |                                      |                        |
| 5205                                | Seminar Expense          | 800                    | 212                    | 800                    | 340                                  | 500                    |
| 5208                                | Travel - City Business   | 450                    | 0                      | 450                    | 100                                  | 200                    |
| 5211                                | Education & Memberships  | 840                    | 800                    | 840                    | 1,635                                | 850                    |
| <i>Purchased Services</i>           |                          |                        |                        |                        |                                      |                        |
| 5325                                | Contractual Services     | 10,007                 | 5,814                  | 10,007                 | 5,100                                | 5,200                  |
| 5334                                | Printing Expense         | 300                    | 613                    | 300                    | 614                                  | 600                    |
| <i>Supplies</i>                     |                          |                        |                        |                        |                                      |                        |
| 5401                                | Office Supplies          | 300                    | 556                    | 300                    | 200                                  | 300                    |
| 5402                                | Desktop Printing Expense | 250                    | 0                      | 250                    | 50                                   | 100                    |
| 5422                                | Data Processing Supplies | 250                    | 0                      | 250                    | 0                                    | 0                      |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                          | 13,197                 | 7,994                  | 13,197                 | 8,039                                | 7,750                  |
| <b>OUTLAY</b>                       |                          |                        |                        |                        |                                      |                        |
| 5804                                | Office Equipment         | 0                      | 4,152                  | 0                      | 0                                    | 0                      |
| <b>TOTAL OUTLAY</b>                 |                          | 0                      | 4,152                  | 0                      | 0                                    | 0                      |
| <b>TOTAL MUNICIPAL JUDGE</b>        |                          | 49,691                 | 39,938                 | 47,127                 | 40,050                               | 41,394                 |

**CITY OF KAUKAUNA**

**2022 BUDGET**

*DIVISION: GENERAL GOVERNMENT*

*DEPARTMENT: MUNICIPAL JUDGE*

| <i>TITLE OF POSITION</i>      | <i>NUMBER OF<br/>FULL-TIME EQUIVALENTS</i> |             | <i>2021<br/>BUDGET</i> | <i>2021<br/>ESTIMATED<br/>ACTUAL</i> | <i>2022<br/>PROPOSED<br/>BUDGET</i> |
|-------------------------------|--|-------------|------------------------|--------------------------------------|-------------------------------------|
|                               | <i>2021</i>                                | <i>2022</i> |                        |                                      |                                     |
| <b>Judge</b>                  | **   | **          | 11,499                 | 11,499                               | 11,848                              |
| <b>Clerk of Courts</b>        | 0.50                                       | 0.50        | 18,949                 | 18,949                               | 20,873                              |
| <b>Deputy Clerk of Courts</b> | **   | **          | 380                    | 380                                  | 380                                 |
| <b>TOTAL</b>                  | 0.50                                       | 0.50        | 30,828                 | 30,828                               | 33,101                              |

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



## **CITY OF KAUKAUNA**

### **2022 BUDGET**

*DIVISION: GENERAL GOVERNMENT*

*DEPARTMENT: MAILROOM AND OFFICE 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.**

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: GENERAL GOVERNMENT*

**DEPT: 51435**

*DEPARTMENT: MAILROOM & SUPPLIES*

| OBJECT                            |                          | 2021           |                |                |                     |                |
|-----------------------------------|--------------------------|----------------|----------------|----------------|---------------------|----------------|
| CODE                              | DESCRIPTION              | 2020<br>BUDGET | 2020<br>ACTUAL | 2021<br>BUDGET | ESTIMATED<br>ACTUAL | 2022<br>BUDGET |
| NON-PERSONNEL SERVICES            |                          |                |                |                |                     |                |
| Purchased Services                |                          |                |                |                |                     |                |
| 5340                              | Rent - Equipment         | 9,000          | 4,187          | 5,000          | 4,800               | 4,100          |
| 5341                              | Maintence and Printing   | 0              | 0              | 0              | 0                   | 0              |
| Supplies                          |                          |                |                |                |                     |                |
| 5401                              | Office Supplies          | 750            | 793            | 500            | 850                 | 500            |
| 5402                              | Desktop Printing Expense | 0              | 0              | 0              | 0                   | 0              |
| 5431                              | Postage                  | 11,000         | 12,828         | 11,000         | 10,500              | 11,000         |
| TOTAL NON-PERSONNEL SERVICES      |                          | 20,750         | 17,808         | 16,500         | 16,150              | 15,600         |
| TOTAL OFFICE EQUIPMENT & SUPPLIES |                          | 20,750         | 17,808         | 16,500         | 16,150              | 15,600         |

## CITY OF KAUKAUNA

### 2022 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.

#### 2022 Goals and Objectives

- Update the 2013 City of Kaukauna Comprehensive Plan as required by state statute.
- Create design guidelines for the downtown redevelopment area that will set the tone for future development within the corridor.
- Work with community partners and create a plan for the baseball facilities south of “Inside the Park Place” Subdivision.
- Work to improve both quality of life and the city’s tax base with continued development and city wide growth.
- See fabrication and installation of citywide wayfinding signage system.
- Perform an internal housing analysis to determine quality of housing stock and the need for types of housing.
- Continue to provide quality customer service to Kaukauna’s businesses and residents.

#### 2021 Accomplishments

The following represents significant accomplishments within Community Development.

- Completed wayfinding study to implement new City brand and more efficiently sign City assets
- Completed brand refresh of Farmer’s Market and Live! From Hydro Park series to better align with City brand.
- Completed construction on the David & Rita Nelson Family Heritage Crossing bridging the Village of Little Chute and City of Kaukauna.
- Acquired 34 acres of land for the development of a new wetland bank and passive recreation area.
- Updated Chapter 18 Subdivision Code to better fit modern development standards.
- Created new Tax Increment District #11 to facilitate industrial development in Industrial Park South.
- Attracted major development projects in TID #4 and TID #8 in the downtown redevelopment area.

#### Service Efforts:

| INDICATOR                    | 2020        | AS OF 08/01/21 |
|------------------------------|-------------|----------------|
| Acres of Ind. Park land sold | 1.35        | 4.9            |
| Grant funds received         | \$2,718,000 | \$1,760,000    |
| # of new RACK loans          | 2           | 1              |
| # of new subdivisions        | 1           | 3              |
| # of variance requests       | 0           | 1              |
| Acres annexed into the City  | 35          | 19.66          |

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: GENERAL GOVERNMENT*

**DEPT: 51410**

*DEPARTMENT: PLANNING/COMMUNITY DEVELOPMENT*

| OBJECT                       |                          | 2020    | 2020    | 2021    | 2021                | 2022    |
|------------------------------|--------------------------|---------|---------|---------|---------------------|---------|
| CODE                         | DESCRIPTION              | BUDGET  | ACTUAL  | BUDGET  | ESTIMATED<br>ACTUAL | BUDGET  |
| PERSONNEL SERVICES           |                          |         |         |         |                     |         |
| Wages & Salaries             |                          |         |         |         |                     |         |
| 5101                         | Regular Payroll          | 239,892 | 240,640 | 246,778 | 182,305             | 210,503 |
| 5104                         | Temporary Payroll        | 0       | 654     | 0       | 0                   | 0       |
| 5119                         | Longevity Pay            | 1,077   | 915     | 1,128   | 160                 | 0       |
| Fringe Benefits              |                          |         |         |         |                     |         |
| 5151                         | Retirement Plan          | 16,265  | 14,677  | 16,734  | 10,555              | 13,683  |
| 5152                         | Residency                | 8,857   | 8,892   | 9,009   | 1,581               | 0       |
| 5154                         | Social Security          | 18,434  | 18,039  | 18,965  | 11,962              | 16,103  |
| 5157                         | Group Health Insurance   | 41,309  | 43,772  | 42,893  | 32,254              | 18,882  |
| 5160                         | Group Life Insurance     | 861     | 968     | 893     | 253                 | 266     |
| 5163                         | Workers Compensation     | 7,215   | 6,397   | 7,072   | 4,624               | 4,862   |
| TOTAL PERSONNEL SERVICES     |                          | 333,910 | 334,953 | 343,472 | 243,694             | 264,299 |
| NON-PERSONNEL SERVICES       |                          |         |         |         |                     |         |
| Travel/Training              |                          |         |         |         |                     |         |
| 5205                         | Seminar Expense          | 1,800   | 480     | 3,000   | 0                   | 2,000   |
| 5208                         | Travel - City Business   | 1,000   | 230     | 500     | 164                 | 500     |
| 5211                         | Education & Memberships  | 900     | 764     | 1,215   | 244                 | 500     |
| Purchased Services           |                          |         |         |         |                     |         |
| 5303                         | Communications           | 500     | 718     | 850     | 1,400               | 300     |
| 5325                         | Contractual Services     | 1,000   | 14,068  | 350     | 50,000              | 21,500  |
| 5328                         | Advertising              | 200     | 178     | 350     | 0                   | 2,500   |
| 5334                         | Printing Expense         | 200     | 5,261   | 1,400   | 4,528               | 2,500   |
| 5340                         | Rent - Equipment         | 1,500   | 3,019   | 2,000   | 640                 | 1,500   |
| Supplies                     |                          |         |         |         |                     |         |
| 5401                         | Office Supplies          | 700     | 735     | 700     | 501                 | 700     |
| 5402                         | Desktop Printing Expense | 400     | 0       | 300     | 0                   | 300     |
| 5422                         | Data Processing Supplies | 0       | 276     | 0       | 352                 | 352     |
| TOTAL NON-PERSONNEL SERVICES |                          | 8,200   | 25,730  | 10,665  | 57,829              | 32,652  |
| OUTLAY                       |                          |         |         |         |                     |         |
| 5804                         | Office Equipment         | 400     | 0       | 0       | 0                   | 0       |
| TOTAL OUTLAY                 |                          | 400     | 0       | 0       | 0                   | 0       |
| TOTAL PLANNING               |                          | 342,510 | 360,682 | 354,137 | 301,523             | 296,951 |



**CITY OF KAUKAUNA**

**2022 BUDGET**

*DIVISION: GENERAL GOVERNMENT*

*DEPARTMENT: PLANNING/COMMUNITY DEVELOPMENT*

| <i>TITLE OF POSITION</i>              | <i>NUMBER OF<br/>FULL-TIME EQUIVALENTS</i> |             | <i>2021<br/>BUDGET</i> | <i>2021</i>                 | <i>2022</i>                |
|---------------------------------------|--|-------------|------------------------|-----------------------------|----------------------------|
|                                       | <i>2021</i>                                | <i>2022</i> |                        | <i>ESTIMATED<br/>ACTUAL</i> | <i>PROPOSED<br/>BUDGET</i> |
| <b>Planning Director</b>              | 1.00                                       | 1.00        | 99,282                 | 51,508                      | 91,494                     |
| <b>Principal Planner</b>              | 1.00                                       | 0.00        | 70,535                 | 69,035                      | 0                          |
| <b>Associate Planner</b>              | 0.00                                       | 0.81        | 0                      | 0                           | 45,256                     |
| <b>Community Develop. Coordinator</b> | 1.00                                       | 1.00        | 50,868                 | 35,668                      | 46,878                     |
| <b>Planning/Engineering Tech</b>      | 0.40                                       | 0.40        | 26,093                 | 26,093                      | 26,875                     |
| <b>TOTAL</b>                          | 3.40                                       | 3.21        | 246,778                | 182,305                     | 210,503                    |



## **CITY OF KAUKAUNA**

### **2022 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.

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: PUBLIC SAFETY*

**DEPT: 52405**

*DEPARTMENT: BUILDING INSPECTION*

| OBJECT                       |                          | 2020   | 2020    | 2021    | 2021                | 2022    |
|------------------------------|--------------------------|--------|---------|---------|---------------------|---------|
| CODE                         | DESCRIPTION              | BUDGET | ACTUAL  | BUDGET  | ESTIMATED<br>ACTUAL | BUDGET  |
| PERSONNEL SERVICES           |                          |        |         |         |                     |         |
| Wages & Salaries             |                          |        |         |         |                     |         |
| 5101                         | Regular Payroll          | 0      | 0       | 72,000  | 49,850              | 80,214  |
| 5104                         | Temporary Payroll        | 0      | 0       | 0       | 0                   | 0       |
| 5119                         | Longevity Pay            | 0      | 0       | 0       | 0                   | 0       |
| Fringe Benefits              |                          |        |         |         |                     |         |
| 5151                         | Retirement Plan          | 0      | 0       | 4,860   | 3,365               | 5,214   |
| 5152                         | Residency                | 0      | 0       | 0       | 0                   | 0       |
| 5154                         | Social Security          | 0      | 0       | 5,508   | 3,814               | 6,136   |
| 5157                         | Group Health Insurance   | 0      | 0       | 24,035  | 14,425              | 22,388  |
| 5160                         | Group Life Insurance     | 0      | 0       | 60      | 86                  | 90      |
| 5163                         | Workers Compensation     | 0      | 0       | 137     | 1,884               | 2,799   |
| TOTAL PERSONNEL SERVICES     |                          | 0      | 0       | 106,600 | 73,424              | 116,841 |
| NON-PERSONNEL SERVICES       |                          |        |         |         |                     |         |
| Travel/Training              |                          |        |         |         |                     |         |
| 5205                         | Seminar Expense          | 500    | 395     | 500     | 200                 | 500     |
| 5208                         | Travel - City Business   | 100    | 0       | 100     | 0                   | 100     |
| 5211                         | Education & Memberships  | 275    | 500     | 400     | 300                 | 400     |
| Purchased Services           |                          |        |         |         |                     |         |
| 5303                         | Communications           | 1,100  | 578     | 300     | 700                 | 300     |
| 5318                         | Maintenance - Automotive | 300    | 0       | 0       | 0                   | 0       |
| 5325                         | Contractual Services     | 76,145 | 138,116 | 25,000  | 125,000             | 53,200  |
| 5326                         | Razing Expense           | 10,000 | 29,806  | 0       | 0                   | 0       |
| 5328                         | Advertising              | 0      | 0       | 0       | 0                   | 0       |
| 5334                         | Printing Expense         | 100    | 0       | 100     | 0                   | 100     |
| 5340                         | Rent - Equipment         | 1,200  | 619     | 1,000   | 700                 | 700     |
| Supplies                     |                          |        |         |         |                     |         |
| 5401                         | Office Supplies          | 500    | 389     | 250     | 250                 | 1,500   |
| 5402                         | Desktop Printing Expense | 0      | 0       | 0       | 0                   | 0       |
| 5407                         | Automotive Supplies      | 200    | 565     | 600     | 200                 | 300     |
| 5499                         | Miscellaneous            | 1,500  | 3,363   | 1,500   | 1,000               | 0       |
| TOTAL NON-PERSONNEL SERVICES |                          | 91,920 | 174,330 | 29,750  | 128,350             | 57,100  |
| OUTLAY                       |                          |        |         |         |                     |         |
| 5804                         | Office Equipment         | 0      | 951     | 0       | 0                   | 0       |
| TOTAL OUTLAY                 |                          | 0      | 951     | 0       | 0                   | 0       |
| TOTAL BUILDING INSPECTION    |                          | 91,920 | 175,281 | 136,350 | 201,774             | 173,941 |

**CITY OF KAUKAUNA**

**2022 BUDGET**

*DIVISION: GENERAL GOVERNMENT  
DEPARTMENT: BUILDING INSPECTION*

| <i>TITLE OF POSITION</i>         | <i>NUMBER OF<br/>FULL-TIME EQUIVALENTS</i> |             | <i>2021<br/>BUDGET</i> | <i>2021</i>                 | <i>2022</i>                |
|----------------------------------|--|-------------|------------------------|-----------------------------|----------------------------|
|                                  | <i>2021</i>                                | <i>2022</i> |                        | <i>ESTIMATED<br/>ACTUAL</i> | <i>PROPOSED<br/>BUDGET</i> |
| <b>Senior Building Inspector</b> | 1.00                                       | 1.00        | 72,000                 | 49,850                      | 80,214                     |
| <b>TOTAL</b>                     | 1.00                                       | 1.00        | 72,000                 | 49,850                      | 80,214                     |



## **CITY OF KAUKAUNA**

### **2022 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 ensure the safety and wellbeing of the populace.**

#### ***2020 - 2021 Goals and Objectives***

Continue to meet the challenges of the ongoing COVID19 pandemic while providing high level prehospital care, along with a safe working environment and community for personnel and citizens.

Complete the first session of the mandatory paramedic refresher course set by the State of Wisconsin. This course will include the recertification in Cardiopulmonary Resuscitation, Advanced Cardiac Life Support, and Pediatric Advanced Life Support. There has been an increase in the hourly re-licensure requirement for the paramedic level provider and will now occur over three years.

Research options for specialized disinfection procedures/equipment for personal protection equipment and durable medical equipment, thereby reducing the potential risk of biohazard exposures to personnel.

Continue to work on various committees related to prehospital care and communications. The administrative staff serves on the local Regional Trauma Advisory Committee, Outagamie County EMS Chiefs' Association, and Fox Valley Technical College EMS advisory committee.

Continue to work on coordinating and implementing field-based reporting utilizing mobile devices on ambulance calls.

Research community needs to provide additional educational opportunities to the general public related to health and wellness, first aid, and injury prevention.

Complete the annual review of the fire department's patient care guidelines, procedures, and protocols. The protocols are standing orders used during EMS calls. Our Service Medical Director Ryan Murphy M.D. and Assistant Chief/EMS Director will review the protocols and update them with the most current medications and patient care procedures.

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.

## CITY OF KAUKAUNA

### 2022 BUDGET

*DIVISION: PUBLIC SAFETY  
DEPARTMENT: AMBULANCE*

#### **2020 - 2021 Accomplishments**

The fire department obtained grant funding for the purchase of two LUCAS 3 Chest Compression Systems. These compression systems are utilized during cardiac arrest events department paramedics respond to. These devices can increase survival rates, provide uninterrupted CPR, and eliminate rescuer fatigue that occurs with traditional CPR. Additionally, there is a reduction in potential rescuer injuries from providing manual CPR and increased rescuer safety during cardiac arrest transports. Grant funding for these two devices totaled \$24,425.47.

The ambulance service continues to utilize numerous EMS supply companies, and through networking and collaborative efforts, reduced cost during the purchase of EMS supplies by "shopping around." This continues to result in significant purchase savings.

The fire department applied for and obtained State of Wisconsin vaccinator status. This allows fire department paramedics to administer any of the various COVID 19 vaccines that were approved for use through the EUA approved by the United States FDA. Department paramedics administered nearly 350 vaccinations.

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

The fire department continued to provide the highest level of prehospital care available to its residents and those employed in and around the surrounding area. This involves care of the sick and injured as well as vehicle extrication and various forms of rescue work.

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.

Fire department paramedics started the triennial 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.

Applied for and received Funding Assistant Program (FAP) monies from the State of Wisconsin. Total funds of \$4,757.65 were received in 2021 and can be used to offset tax dollars for durable medical supplies.

Purchased a Laerdal Airway Management Intubation Training Head to be utilized by department paramedics. The training manikin will help personnel maintain proficiency in endotracheal intubations, which are completed on individuals suffering from cardiac and/or respiratory arrest.

Continue to meet the many challenges of the ongoing COVID19 pandemic by providing essential personal protective equipment, a safe working environment, and guidance for personnel and the EMS public during these unprecedented times.



## CITY OF KAUKAUNA

### 2022 BUDGET

*DIVISION: PUBLIC SAFETY  
DEPARTMENT: AMBULANCE*

#### **2021 - 2022 Goals and Objectives**

Complete the second session of the mandatory paramedic refresher course set by the State of Wisconsin. This course will include the recertification in Cardiopulmonary Resuscitation, Advanced Cardiac Life Support, and Pediatric Advanced Life Support. There has been an increase in the hourly re-licensure requirement for the paramedic level provider and will now occur over three years.

Purchase a Stryker Power-Pro XT power cot and a power load system for the ambulance. This equipment will reduce the potential for on-duty back-related injuries and potential reduction in lost employee hours.

Continue to work on various committees related to prehospital care and communications. The administrative staff serves on the local Regional Trauma Advisory Committee, Outagamie County EMS Chiefs' Association, and Fox Valley Technical College EMS advisory committee.

Research options for specialized disinfection procedures/equipment for personal protection equipment and durable medical equipment, thereby reducing the potential risk of biohazard exposures to personnel.

Review current department ambulance designs and configurations, create new specifications based on current and future design needs, and complete the purchase of a new fire department ambulance.

Research community needs to provide additional educational opportunities to the general public related to health and wellness, first aid, and injury prevention.

Complete the annual review of the fire department's patient care guidelines, procedures, and protocols. The protocols are standing orders used during EMS calls. Our Service Medical Director Ryan Murphy M.D. and Assistant Chief/EMS Director will review the protocols and update them with current medications and patient care procedures.

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.

#### **Service Efforts:**

| INDICATOR                       | AS OF 12/31/19 | AS OF 12/31/20 | AS OF 6/30/21 |
|---------------------------------|----------------|----------------|---------------|
| Patient's treated & transported | 968            | 889            | 416           |
| Patient's treated and released  | 254            | 257            | 111           |
| Cancelled / No patient found    | 55             | 55             | 31            |
| Dead at scene                   | 17             | 29             | 16            |

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: PUBLIC SAFETY*

**DEPT: 52305**

*DEPARTMENT: AMBULANCE*

| OBJECT                       |                                | 2020   |        | 2021   |           | 2021   |
|------------------------------|--------------------------------|--------|--------|--------|-----------|--------|
| CODE                         | DESCRIPTION                    | BUDGET | ACTUAL | BUDGET | ESTIMATED | 2022   |
|                              |                                |        |        |        | ACTUAL    | BUDGET |
| NON-PERSONNEL SERVICES       |                                |        |        |        |           |        |
| Travel/Training              |                                |        |        |        |           |        |
| 5205                         | Seminar Expense                | 1,000  | 129    | 1,000  | 1,000     | 1,200  |
| 5208                         | Travel - City Business         | 575    | 0      | 575    | 500       | 575    |
| 5211                         | Education & Memberships        | 4,500  | 2,611  | 4,500  | 4,000     | 4,500  |
| Purchased Services           |                                |        |        |        |           |        |
| 5303                         | Communications                 | 4,500  | 5,027  | 5,400  | 6,250     | 6,730  |
| 5318                         | Maintenance - Automotive       | 5,500  | 4,726  | 5,500  | 5,500     | 5,500  |
| 5321                         | Maintenance - Other Equipment  | 1,000  | 12     | 1,000  | 3,200     | 2,500  |
| 5325                         | Contractual Services           | 11,125 | 10,050 | 11,125 | 10,000    | 11,125 |
| 5328                         | Advertising                    | 0      | 0      | 0      | 0         | 0      |
| 5334                         | Printing Expense               | 500    | 330    | 500    | 400       | 500    |
| Supplies                     |                                |        |        |        |           |        |
| 5401                         | Office Supplies                | 0      | 18     | 0      | 0         | 0      |
| 5402                         | Desktop Printing Expense       | 0      | 0      | 0      | 0         | 0      |
| 5404                         | Clothing Expense               | 0      | 0      | 0      | 0         | 0      |
| 5407                         | Automotive Supplies            | 7,000  | 5,450  | 7,000  | 5,800     | 7,000  |
| 5410                         | General Supplies               | 150    | 30     | 150    | 150       | 150    |
| 5419                         | Medical & Lab Supplies         | 28,250 | 26,282 | 28,250 | 28,200    | 28,250 |
| 5422                         | Data Processing Supplies       | 0      | 0      | 0      | 0         | 0      |
| 5431                         | Postage                        | 75     | 0      | 75     | 75        | 75     |
| TOTAL NON-PERSONNEL SERVICES |                                | 64,175 | 54,664 | 65,075 | 65,075    | 68,105 |
| OUTLAY                       |                                |        |        |        |           |        |
| 5807                         | Machinery, Tools & Instruments | 0      | 0      | 0      | 0         | 9,000  |
| TOTAL OUTLAY                 |                                | 0      | 0      | 0      | 0         | 9,000  |
| TOTAL AMBULANCE              |                                | 64,175 | 54,664 | 65,075 | 65,075    | 77,105 |

## **CITY OF KAUKAUNA**

### **2022 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.**

#### ***2020 - 2021 Goals and Objectives***

Continue building a more robust and efficient fire prevention program.

Increase training hours utilizing technology.

Begin necessary replacements of bunker gear.

Begin utilizing field reporting on EMS calls for more efficient report writing.

Begin spec process for ambulance replacement.

Implement internal website for improved inter-department efficiency and communication.

#### ***2020 – 2021 Accomplishments***

During 2020 and YTD 2021, the Kaukauna Fire Department responded to 39 fires and saved \$1,895,000 of property from fire loss.

Began replacing existing firefighter hoods with particulate blocking hoods as part of our cancer prevention efforts.

Began a two-year replacement process of all of our bunker gear and SCBA equipment.

Began a three-year project to replace our self-contained breathing apparatus.

Added an online platform to provide online training as well as tracking to ensure all training requirements are met.

Formed a committee to study and evaluate the needs of our next ambulance and to create the specifications for a new ambulance.

#### ***2021 - 2022 Goals and Objectives***

Purchase of a new ambulance.

Gain better compliance with fire code violations.

Finish our two-year replacement of all bunker gear.

Continue three-year project of replacement of SCBA equipment.

Continue implementation of new online platform for training and tracking.

Make updates to our standard operating procedures.

## CITY OF KAUKAUNA

### 2022 BUDGET

*DIVISION: PUBLIC SAFETY*

*DEPARTMENT: FIRE*

#### ***Service Efforts:***

| INDICATOR                      | AS OF 6/30/20 | AS OF 12/31/20 | AS OF 6/30/21 |
|--------------------------------|---------------|----------------|---------------|
| Fire Incidents                 | 15            | 27             | 12            |
| Hazardous Materials/Conditions | 24            | 45             | 21            |
| Service Calls/Good Intent      | 46            | 106            | 49            |
| Alarms/Activation              | 30            | 60             | 25            |
| Rescue/Assist/Extrication      | 551           | 1,192          | 554           |

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**  
**DEPT: 52205**

*DIVISION: PUBLIC SAFETY*  
*DEPARTMENT: FIRE*

| OBJECT<br>CODE           | DESCRIPTION            | 2020      | 2020      | 2021      | 2021                | 2022      |
|--------------------------|------------------------|-----------|-----------|-----------|---------------------|-----------|
|                          |                        | BUDGET    | ACTUAL    | BUDGET    | ESTIMATED<br>ACTUAL | BUDGET    |
| PERSONNEL SERVICES       |                        |           |           |           |                     |           |
| Wages & Salaries         |                        |           |           |           |                     |           |
| 5101                     | Regular Payroll        | 1,493,785 | 1,467,735 | 1,531,105 | 1,496,021           | 1,568,131 |
| 5107                     | Overtime Pay           | 71,700    | 76,059    | 71,700    | 75,842              | 75,000    |
| 5113                     | Job Class Premium Pay  | 100       | 0         | 100       | 0                   | 0         |
| 5116                     | Holiday Pay            | 73,000    | 69,096    | 74,558    | 75,885              | 75,000    |
| 5119                     | Longevity Pay          | 4,255     | 3,995     | 4,680     | 4,380               | 4,655     |
| 5122                     | FLSA Pay               | 0         | 0         | 2,500     | 0                   | 0         |
| Fringe Benefits          |                        |           |           |           |                     |           |
| 5151                     | Retirement Plan        | 268,440   | 264,315   | 275,439   | 267,446             | 278,979   |
| 5152                     | Residency              | 80,135    | 70,038    | 61,787    | 67,538              | 69,602    |
| 5154                     | Social Security        | 23,821    | 22,757    | 24,427    | 23,589              | 24,606    |
| 5157                     | Group Health Insurance | 368,901   | 349,850   | 382,792   | 387,883             | 415,106   |
| 5160                     | Group Life Insurance   | 1,785     | 1,605     | 1,785     | 1,942               | 2,039     |
| 5163                     | Workers Compensation   | 74,421    | 72,743    | 62,332    | 74,842              | 60,298    |
| TOTAL PERSONNEL SERVICES |                        | 2,460,343 | 2,398,193 | 2,493,205 | 2,475,368           | 2,573,416 |

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: PUBLIC SAFETY*

**DEPT: 52205**

*DEPARTMENT: FIRE*

| OBJECT<br>CODE               | DESCRIPTION                    | 2020      | 2020      | 2021      | 2021                | 2022      |
|------------------------------|--------------------------------|-----------|-----------|-----------|---------------------|-----------|
|                              |                                | BUDGET    | ACTUAL    | BUDGET    | ESTIMATED<br>ACTUAL | BUDGET    |
| NON-PERSONNEL SERVICES       |                                |           |           |           |                     |           |
| Travel/Training              |                                |           |           |           |                     |           |
| 5205                         | Seminar Expense                | 2,400     | 0         | 2,000     | 1,400               | 4,000     |
| 5208                         | Travel - City Business         | 700       | 11        | 700       | 100                 | 700       |
| 5211                         | Education & Memberships        | 4,475     | 3,486     | 4,475     | 4,475               | 4,525     |
| Purchased Services           |                                |           |           |           |                     |           |
| 5303                         | Communications                 | 10,500    | 10,689    | 10,700    | 10,800              | 10,900    |
| 5306                         | Heating Fuels                  | 3,600     | 356       | 3,600     | 3,800               | 3,900     |
| 5309                         | Water, Sewer & Electric        | 60,000    | 56,325    | 60,000    | 57,000              | 60,500    |
| 5312                         | Maintenance - Building         | 12,000    | 15,199    | 14,500    | 14,000              | 14,500    |
| 5315                         | Maintenance - Office Equipment | 600       | 32        | 600       | 600                 | 600       |
| 5318                         | Maintenance - Automotive       | 7,500     | 4,742     | 8,500     | 8,500               | 10,700    |
| 5321                         | Maintenance - Other Equipment  | 4,500     | 8,656     | 6,000     | 5,000               | 6,000     |
| 5325                         | Contractual Services           | 6,400     | 3,943     | 9,000     | 10,000              | 10,150    |
| 5328                         | Advertising                    | 200       | 0         | 150       | 30                  | 150       |
| 5334                         | Printing Expense               | 300       | 0         | 300       | 300                 | 300       |
| 5340                         | Rent - Equipment               | 2,350     | 2,264     | 2,350     | 2,420               | 2,450     |
| Supplies                     |                                |           |           |           |                     |           |
| 5401                         | Office Supplies                | 700       | 661       | 700       | 700                 | 700       |
| 5402                         | Desktop Printing Expense       | 150       | 0         | 150       | 170                 | 190       |
| 5404                         | Clothing Expense               | 12,700    | 9,844     | 12,700    | 12,000              | 12,700    |
| 5407                         | Automotive Supplies            | 5,000     | 2,989     | 4,500     | 5,400               | 5,200     |
| 5410                         | General Supplies               | 2,200     | 1,404     | 2,200     | 2,000               | 2,200     |
| 5413                         | Chemical & Ordnance            | 300       | 598       | 800       | 800                 | 800       |
| 5416                         | Custodial Supplies             | 1,800     | 1,798     | 1,800     | 2,100               | 2,000     |
| 5431                         | Postage                        | 75        | 35        | 75        | 275                 | 100       |
| 5499                         | Miscellaneous                  | 4,300     | 2,951     | 4,300     | 4,000               | 4,300     |
| TOTAL NON-PERSONNEL SERVICES |                                | 142,750   | 125,983   | 150,100   | 145,870             | 157,565   |
| OUTLAY                       |                                |           |           |           |                     |           |
| 5807                         | Machinery, Tools & Instruments | 24,000    | 22,588    | 26,000    | 26,000              | 27,000    |
| TOTAL OUTLAY                 |                                | 24,000    | 22,588    | 26,000    | 26,000              | 27,000    |
| TOTAL FIRE                   |                                | 2,627,093 | 2,546,764 | 2,669,305 | 2,647,238           | 2,757,981 |

**CITY OF KAUKAUNA**

**2022 BUDGET**

*DIVISION: PUBLIC SAFETY*

*DEPARTMENT: FIRE*

| TITLE OF POSITION                 | NUMBER OF<br>FULL-TIME EQUIVALENTS |              | 2021<br>BUDGET   | 2021                | 2022               |
|-----------------------------------|------------------------------------|--------------|------------------|---------------------|--------------------|
|                                   | 2021                               | 2022         |                  | ESTIMATED<br>ACTUAL | PROPOSED<br>BUDGET |
| Chief                             | 1.00                               | 1.00         | 105,499          | 103,879             | 111,671            |
| Assistant Chief                   | 1.00                               | 1.00         | 90,915           | 90,915              | 93,643             |
| Assistant Chief - Shift           | 1.00                               | 1.00         | 87,000           | 87,000              | 89,610             |
| Assistant Chief - Shift           | 1.00                               | 1.00         | 87,000           | 87,000              | 89,610             |
| Assistant Chief - Shift           | 1.00                               | 1.00         | 83,214           | 84,150              | 89,610             |
| Lieutenant / Paramedic            | 1.00                               | 1.00         | 76,541           | 76,741              |                    |
| Lieutenant / Paramedic            | 1.00                               | 1.00         | 76,541           | 76,741              |                    |
| Lieutenant / Paramedic            | 1.00                               | 1.00         | 73,009           | 73,209              |                    |
| Driver Operator / Paramedic       | 1.00                               | 1.00         | 71,732           | 71,932              |                    |
| Driver Operator / Paramedic       | 1.00                               | 1.00         | 71,732           | 71,932              |                    |
| Driver Operator / Paramedic       | 1.00                               | 1.00         | 71,732           | 71,932              |                    |
| Driver Operator / Paramedic       | 1.00                               | 1.00         | 70,540           | 70,740              |                    |
| Driver Operator / Paramedic       | 1.00                               | 1.00         | 70,540           | 70,740              |                    |
| Driver Operator / Paramedic       | 1.00                               | 1.00         | 70,540           | 70,740              |                    |
| Firefighter / Paramedic           | 1.00                               | 1.00         | 68,628           | 68,828              |                    |
| Firefighter / Paramedic           | 1.00                               | 1.00         | 68,628           | 68,828              |                    |
| Firefighter / Paramedic           | 1.00                               | 1.00         | 68,628           | 68,828              |                    |
| Firefighter / Paramedic           | 1.00                               | 1.00         | 68,628           | 60,628              |                    |
| Firefighter / Paramedic           | 1.00                               | 1.00         | 62,364           | 57,564              |                    |
| Firefighter / Paramedic           | 1.00                               | 1.00         | 62,364           | 38,364              |                    |
| POC Firefighter / Team Leader     | **                                 | **           | 1,564            | 1,564               |                    |
| POC Firefighter / Team Leader     | **                                 | **           | 1,602            | 1,602               |                    |
| POC Firefighter / Team Leader     | **                                 | **           | 1,602            | 1,602               |                    |
| POC Firefighter / Driver Operator | **                                 | **           | 1,390            | 1,390               |                    |
| POC Firefighter / Driver Operator | **                                 | **           | 1,390            | 1,390               |                    |
| POC Firefighter / Driver Operator | **                                 | **           | 1,390            | 1,390               |                    |
| POC Firefighter / Driver Operator | **                                 | **           | 1,390            | 1,390               |                    |
| POC Firefighter / Driver Operator | **                                 | **           | 1,390            | 1,390               |                    |
| POC Firefighter / Driver Operator | **                                 | **           | 1,390            | 1,390               |                    |
| POC Firefighter                   | **                                 | **           | 1,358            | 1,358               |                    |
| POC Firefighter                   | **                                 | **           | 1,358            | 1,358               |                    |
| POC Firefighter                   | **                                 | **           | 1,358            | 1,358               |                    |
| POC Firefighter                   | **                                 | **           | 1,358            | 1,358               |                    |
| POC Firefighter                   | **                                 | **           | 1,358            | 1,358               |                    |
| POC Firefighter                   | **                                 | **           | 1,358            | 1,358               |                    |
| POC Firefighter                   | **                                 | **           | 1,358            | 1,358               |                    |
| POC Firefighter                   | **                                 | **           | 1,358            | 1,358               |                    |
| POC Firefighter                   | **                                 | **           | 1,358            | 1,358               |                    |
| <b>TOTAL</b>                      | <b>20.00</b>                       | <b>20.00</b> | <b>1,531,105</b> | <b>1,496,021</b>    | <b>1,568,131</b>   |





# **CITY OF KAUKAUNA**

## **2022 BUDGET**

*DIVISION: PUBLIC SAFETY*

*DEPARTMENT: FIRE PREVENTION*

### **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.**

The year 2021 and the continued COVID-19 pandemic have caused the City of Kaukauna Fire Prevention Department to constantly adapt to new ways of performing our fire prevention duties. We were able to conduct our annual Safety Town education with social distancing. In October we resumed in-person fire prevention classes at all the schools. All scheduled routine fire inspections were resumed, but staff followed all CDC guidelines while performing them. Complaint and follow-up fire inspections were performed following the same CDC guidelines for safety as the routine inspections.

### **2021 - 2022 Goals and Objectives**

All Kaukauna Fire Department staff members will continue to conduct company-based fire inspections throughout the community. A stronger effort has been made in re-inspections to gain compliance with businesses that fail to correct fire code violations. Although a stronger effort of re-inspections has gained compliance from some businesses there are still many businesses that fail to comply with the fire code. The fire prevention bureau will work to explore options on how to improve compliance for those businesses that continually fail to follow fire code compliance.

All records will continue to be kept current to the Department of Commerce's regulations. We continue to send all NFIRS reports to the Federal database. All Fire Department members will have continuing education so that they are able to be kept up to date with the most current code interpretations.

The Juvenile Fire Starters program will continue in 2022. On October 12th and October 13th 2021 six members of the fire department took part in the Juvenile Fire Starters program to become nationally certified from the National Fire Academy.

The Fire Arson Program will remain in place for 2022. All investigators will keep current with continuing education in both Arson investigation classes and Fire investigation classes to align with all updates and standards. As of 2020 the City of Kaukauna Department is now an active member of the Outagamie County Arson Task Force and attends regular education trainings.

The general public will receive education in fire code compliance and fire prevention. The Kaukauna Fire Department will begin to provide community education on severe weather and severe weather preparedness. Information and education will be made available regarding what steps to take after a severe weather event. These include, but are not limited to, power line safety, downed trees, and street flooding.

The Kaukauna Fire Department will continue to provide age-appropriate fire prevention education to all schools within the Kaukauna City limits. Currently, this education is offered to students in 4K through 5th grade. Next year, the Kaukauna Fire Department will expand fire prevention education to higher grade levels. Kaukauna Fire Department will also continue to partner with the Kaukauna Recreational Department's Safety Town.

Kaukauna Fire Department will continue to work on our Image Trend records system in order to document and log all fire prevention classes and inspections in order to provide the most accurate information possible for data collection.

## **CITY OF KAUKAUNA**

### **2022 BUDGET**

*DIVISION: PUBLIC SAFETY  
DEPARTMENT: FIRE PREVENTION*

#### ***2020 - 2021 Accomplishments***

Successfully put into service a third Getac Laptop for field-based inspections and EMS reporting.

Participated in six sessions of Kaukauna Recreational Department's Safety Town.

Provided fire prevention materials to over 2,160 students in the Kaukauna Schools 4K through 5th Grade.

Performed 952 fire inspections and follow-ups while continuing to follow CDC guidelines.

Continued to customize Image Trend software's fire inspection module to meet the needs of the Kaukauna Fire Department.

Had six members become nationally certified as Juvenile Fire Safety counselors from the National Fire Academy.

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**  
**DEPT: 52215**

*DIVISION: PUBLIC SAFETY*  
*DEPARTMENT: FIRE SAFETY*

| OBJECT                       |                          | 2020   | 2020   | 2021   | 2021                | 2022   |
|------------------------------|--------------------------|--------|--------|--------|---------------------|--------|
| CODE                         | DESCRIPTION              | BUDGET | ACTUAL | BUDGET | ESTIMATED<br>ACTUAL | BUDGET |
| NON-PERSONNEL SERVICES       |                          |        |        |        |                     |        |
| Travel/Training              |                          |        |        |        |                     |        |
| 5205                         | Seminar Expense          | 650    | 0      | 650    | 500                 | 650    |
| 5208                         | Travel - City Business   | 200    | 0      | 200    | 0                   | 200    |
| 5211                         | Education & Memberships  | 500    | 595    | 2,000  | 1,700               | 2,000  |
| Purchased Services           |                          |        |        |        |                     |        |
| 5328                         | Advertising              | 70     | 0      | 70     | 0                   | 70     |
| 5334                         | Printing Expense         | 350    | 0      | 350    | 50                  | 100    |
| 5397                         | Fire Safety Education    | 3,200  | 4,024  | 3,200  | 3,400               | 3,500  |
| Supplies                     |                          |        |        |        |                     |        |
| 5401                         | Office Supplies          | 175    | 121    | 175    | 175                 | 175    |
| 5402                         | Desktop Printing Expense | 0      | 0      | 0      | 0                   | 0      |
| 5410                         | General Supplies         | 300    | 269    | 300    | 300                 | 300    |
| 5434                         | Photographic Supplies    | 270    | 280    | 270    | 270                 | 270    |
| TOTAL NON-PERSONNEL SERVICES |                          | 5,715  | 5,289  | 7,215  | 6,395               | 7,265  |
| TOTAL FIRE SAFETY            |                          | 5,715  | 5,289  | 7,215  | 6,395               | 7,265  |



# **CITY OF KAUKAUNA**

## **2022 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.

### **2020-2021 Goals and Objectives**

Implement a body cam program for the Kaukauna Police Department.

Continue to work with the Kaukauna Area School District in reviewing and updating safety plans.

Develop programs that allows the community to have interaction with KPD Officers (coffee with a cop, Department open house, etc.)

Continue with county wide OWI and seat belt deployments.

Enhance our collaborative training efforts with other departments and the community, by utilizing our new building and its training opportunities.

### **2020-2021 Accomplishments**

Implemented a body cam program for the Kaukauna Police Department.

Obtained a UTV to patrol trails and to use during special events.

Participated in county wide OWI and seat belt deployments.

Update police department evidence storage server.

Installed a new TRACs server which helps with squad computers.

Continued to interact and inform the community through Facebook

Participated in the “Lights of Christmas Program” which helps families in need in our community.

Continued to provide officers in scenario training in Firearms training.

### **2021- 2022 Goals and Objectives**

Upgrade computers in the police department.

Purchase new bike for bike patrol which will allow us to patrol trails and streets of Kaukauna.

Continues to train school staff and citizens in Alice training.

Hold an “Open House” at the Kaukauna Police Department so citizens can tour the police department and Interact with officers.

Establish new social media platforms to inform public (twitter)

Continue to training officers in new technology.

Up-date officers tasers

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: PUBLIC SAFETY*

**DEPT: 52105**

*DEPARTMENT: POLICE*

| OBJECT                   |                                | 2020      | 2020      | 2021      | 2021                | 2022      |
|--------------------------|--------------------------------|-----------|-----------|-----------|---------------------|-----------|
| CODE                     | DESCRIPTION                    | BUDGET    | ACTUAL    | BUDGET    | ESTIMATED<br>ACTUAL | BUDGET    |
| PERSONNEL SERVICES       |                                |           |           |           |                     |           |
| Wages & Salaries         |                                |           |           |           |                     |           |
| 5101                     | Regular Payroll                | 1,921,932 | 1,876,151 | 1,959,820 | 1,974,337           | 2,053,451 |
| 5107                     | Overtime Pay                   | 52,000    | 78,943    | 52,000    | 47,500              | 52,000    |
| 5110                     | Shift Premium Pay              | 443       | 1         | 443       | 0                   | 0         |
| 5113                     | Job Class Premium Pay          | 585       | 417       | 585       | 460                 | 585       |
| 5116                     | Holiday Pay                    | 95,548    | 93,273    | 97,446    | 103,000             | 105,575   |
| 5119                     | Longevity Pay                  | 1,420     | 1,420     | 1,458     | 1,544               | 1,645     |
| 5125                     | Call Time                      | 1,009     | 0         | 1,009     | 0                   | 0         |
| Fringe Benefits          |                                |           |           |           |                     |           |
| 5151                     | Retirement Plan                | 234,473   | 248,720   | 238,981   | 255,675             | 269,694   |
| 5152                     | Residency                      | 23,200    | 36,895    | 32,796    | 38,454              | 39,796    |
| 5154                     | Social Security                | 158,580   | 161,071   | 161,626   | 162,703             | 169,314   |
| 5157                     | Group Health Insurance         | 516,180   | 541,125   | 558,025   | 605,439             | 589,434   |
| 5160                     | Group Life Insurance           | 2,681     | 2,441     | 2,681     | 2,733               | 2,870     |
| 5163                     | Workers Compensation           | 57,795    | 58,695    | 65,556    | 59,826              | 63,007    |
| TOTAL PERSONNEL SERVICES |                                | 3,065,846 | 3,099,151 | 3,172,426 | 3,251,671           | 3,347,371 |
| NON-PERSONNEL SERVICES   |                                |           |           |           |                     |           |
| Travel/Training          |                                |           |           |           |                     |           |
| 5205                     | Seminar Expense                | 12,000    | 9,152     | 12,000    | 7,000               | 10,000    |
| 5208                     | Travel - City Business         | 800       | 317       | 500       | 400                 | 500       |
| 5211                     | Education & Memberships        | 1,000     | 789       | 1,000     | 1,000               | 1,000     |
| Purchased Services       |                                |           |           |           |                     |           |
| 5303                     | Communications                 | 2,638     | 1,848     | 2,500     | 2,000               | 2,000     |
| 5312                     | Maintenance - Building         | 3,500     | 3,624     | 3,500     | 3,500               | 3,500     |
| 5315                     | Maintenance - Office Equipment | 500       | 0         | 500       | 300                 | 500       |
| 5316                     | Investigations                 | 1,475     | 369       | 1,400     | 1,500               | 1,400     |
| 5318                     | Maintenance - Automotive       | 25,900    | 30,391    | 25,900    | 25,900              | 25,900    |
| 5321                     | Maintenance - Other Equipment  | 1,000     | 364       | 800       | 800                 | 800       |
| 5325                     | Contractual Services           | 34,308    | 29,553    | 35,988    | 35,988              | 68,662    |
| 5328                     | Advertising                    | 500       | 0         | 500       | 300                 | 300       |
| 5334                     | Printing Expense               | 200       | 289       | 200       | 300                 | 300       |
| 5340                     | Rent - Equipment               | 5,000     | 5,286     | 5,000     | 5,000               | 5,000     |
| 5391                     | Crime Prevention Program       | 500       | 0         | 500       | 0                   | 500       |
| 5399                     | K9 Program                     | 3,000     | 1,380     | 5,000     | 4,000               | 5,000     |

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: PUBLIC SAFETY*

**DEPT: 52105**

*DEPARTMENT: POLICE*

| <i>OBJECT</i>                             |   | <i>2020</i>   | <i>2020</i>   | <i>2021</i>   | <i>2021</i>             | <i>2022</i>   |
|---|---|---------------|---------------|---------------|-------------------------|---------------|
| <i>CODE</i>                               | <i>DESCRIPTION</i>                        | <i>BUDGET</i> | <i>ACTUAL</i> | <i>BUDGET</i> | <i>ESTIMATED ACTUAL</i> | <i>BUDGET</i> |
| <b>NON-PERSONNEL SERVICES (CONTINUED)</b> |   |               |               |               |                         |               |
| <b>Supplies</b>                           |   |               |               |               |                         |               |
| <b>5401</b>                               | <b>Office Supplies</b>                    | 2,000         | 1,852         | 2,000         | 2,500                   | 2,000         |
| <b>5402</b>                               | <b>Desktop Printing Expense</b>           | 1,800         | 457           | 1,500         | 800                     | 1,500         |
| <b>5404</b>                               | <b>Clothing Expense</b>                   | 12,500        | 11,973        | 12,500        | 12,500                  | 12,500        |
| <b>5407</b>                               | <b>Automotive Supplies</b>                | 40,500        | 38,109        | 40,500        | 40,500                  | 40,500        |
| <b>5410</b>                               | <b>General Supplies</b>                   | 1,000         | 931           | 1,000         | 600                     | 1,000         |
| <b>5413</b>                               | <b>Chemical &amp; Ordnance</b>            | 13,740        | 13,190        | 26,000        | 28,000                  | 19,358        |
| <b>5414</b>                               | <b>Evidence</b>                           | 4,675         | 7,435         | 5,569         | 5,500                   | 5,769         |
| <b>5416</b>                               | <b>Custodial Supplies</b>                 | 500           | 528           | 500           | 200                     | 500           |
| <b>5419</b>                               | <b>Medical &amp; Lab Supplies</b>         | 2,000         | 2,215         | 2,000         | 2,000                   | 2,000         |
| <b>5422</b>                               | <b>Data Processing Supplies</b>           | 0             | 0             | 0             | 0                       | 0             |
| <b>5431</b>                               | <b>Postage</b>                            | 50            | 122           | 50            | 50                      | 50            |
| <b>5499</b>                               | <b>Miscellaneous</b>                      | 500           | 648           | 500           | 800                     | 500           |
| <b>TOTAL NON-PERSONNEL SERVICES</b>       |   | 171,586       | 160,822       | 187,407       | 181,438                 | 211,039       |
| <b>OUTLAY</b>                             |   |               |               |               |                         |               |
| <b>5807</b>                               | <b>Machinery, Tools &amp; Instruments</b> | 8,189         | 81,451        | 8,466         | 8,000                   | 9,757         |
| <b>5830</b>                               | <b>Automotive</b>                         | 39,094        | 82,523        | 48,289        | 33,000                  | 59,200        |
| <b>TOTAL OUTLAY</b>                       |   | 47,283        | 163,974       | 56,755        | 41,000                  | 68,957        |
| <b>TOTAL POLICE</b>                       |   | 3,284,715     | 3,423,947     | 3,416,588     | 3,474,109               | 3,627,367     |

**CITY OF KAUKAUNA**

**2022 BUDGET**

*DIVISION: PUBLIC SAFETY*

*DEPARTMENT: POLICE*

| TITLE OF POSITION                 | NUMBER OF<br>FULL-TIME EQUIVALENTS |       | 2021<br>BUDGET | 2021                | 2022               |
|-----------------------------------|------------------------------------|-------|----------------|---------------------|--------------------|
|                                   | 2021                               | 2022  |                | ESTIMATED<br>ACTUAL | PROPOSED<br>BUDGET |
| Chief                             | 1.00                               | 1.00  | 105,532        | 105,532             | 111,671            |
| Assistant Chief                   | 1.00                               | 1.00  | 92,316         | 92,316              | 97,857             |
| Investigator                      | 1.00                               | 1.00  | 84,462         | 84,462              | 89,610             |
| Sergeant                          | 1.00                               | 1.00  | 74,808         | 74,808              | 76,697             |
| Sergeant                          | 1.00                               | 1.00  | 75,000         | 75,000              | 76,859             |
| Sergeant                          | 1.00                               | 1.00  | 73,451         | 74,451              | 76,667             |
| Sergeant                          | 1.00                               | 1.00  | 72,753         | 73,753              | 76,859             |
| Patrolman / Meg Officer           | 1.00                               | 1.00  | 72,441         | 72,441              | 74,307             |
| Patrolman / Detective             | 1.00                               | 1.00  | 74,808         | 74,808              | 76,667             |
| Patrolman / K-9                   | 1.00                               | 1.00  | 73,741         | 76,441              | 78,014             |
| Patrolman / K-9                   | 1.00                               | 1.00  | 69,591         | 73,941              | 76,833             |
| Patrolman                         | 1.00                               | 1.00  | 72,501         | 72,561              | 74,367             |
| Patrolman                         | 1.00                               | 1.00  | 72,501         | 72,501              | 74,367             |
| Patrolman                         | 1.00                               | 1.00  | 69,508         | 69,508              | 72,614             |
| Patrolman                         | 1.00                               | 1.00  | 69,700         | 69,700              | 72,806             |
| Patrolman                         | 1.00                               | 1.00  | 72,621         | 72,621              | 74,427             |
| Patrolman                         | 1.00                               | 1.00  | 66,891         | 66,891              | 71,181             |
| Patrolman                         | 1.00                               | 1.00  | 66,891         | 64,391              | 71,181             |
| Patrolman                         | 1.00                               | 1.00  | 63,191         | 66,891              | 68,555             |
| Patrolman                         | 1.00                               | 1.00  | 63,191         | 66,891              | 68,555             |
| Patrolman                         | 1.00                               | 1.00  | 66,639         | 65,639              | 68,495             |
| Patrolman                         | 1.00                               | 1.00  | 69,520         | 69,520              | 71,313             |
| Patrolman                         | 1.00                               | 1.00  | 72,201         | 72,393              | 74,259             |
| Police School Resource Officer    | 1.00                               | 1.00  | 72,501         | 72,501              | 74,307             |
| Police School Resource Officer    | 1.00                               | 1.00  | 72,501         | 72,531              | 74,367             |
| Police School Resource Officer    | 1.00                               | 1.00  | 71,413         | 71,413              | 73,906             |
| Admin Services Supervisor         | 1.00                               | 1.00  | 53,037         | 54,037              | 58,289             |
| Police Records Clerk II           | 0.73                               | 0.73  | 28,891         | 28,891              | 31,112             |
| Police Records Clerk II           | 0.63                               | 0.63  | 25,494         | 25,494              | 26,850             |
| Police Records Clerk I            | 0.50                               | 0.50  | 18,588         | 18,588              | 19,146             |
| Police Records Clerk I            | 0.50                               | 0.50  | 18,588         | 18,588              | 19,146             |
| Community Service Officer         | 0.50                               | 0.50  | 12,754         | 13,054              | 13,456             |
| <b>SUBTOTAL</b>                   | 29.86                              | 29.86 | 2,068,028      | 2,082,560           | 2,164,741          |
| <b>Less: School share of PSLO</b> |                                    |       | 108,208        | 108,223             | 111,290            |
| <b>TOTAL</b>                      | 29.86                              | 29.86 | 1,959,820      | 1,974,337           | 2,053,451          |



## **CITY OF KAUKAUNA**

### **2022 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.

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: PUBLIC SAFETY*

**DEPT: 52110**

*DEPARTMENT: SCHOOL PATROL*

| OBJECT                       |                        | 2020   | 2020   | 2021   | 2021                | 2022   |
|------------------------------|------------------------|--------|--------|--------|---------------------|--------|
| CODE                         | DESCRIPTION            | BUDGET | ACTUAL | BUDGET | ESTIMATED<br>ACTUAL | BUDGET |
| PERSONNEL SERVICES           |                        |        |        |        |                     |        |
| Wages & Salaries             |                        |        |        |        |                     |        |
| 5101                         | Regular Payroll        | 62,670 | 43,668 | 52,713 | 52,713              | 55,635 |
| Fringe Benefits              |                        |        |        |        |                     |        |
| 5151                         | Retirement Plan        | 0      | 0      | 0      | 0                   | 0      |
| 5154                         | Social Security        | 1,049  | 731    | 904    | 1,057               | 807    |
| 5157                         | Group Health Insurance | 0      | 0      | 0      | 0                   | 0      |
| 5160                         | Group Life Insurance   | 0      | 0      | 0      | 0                   | 0      |
| 5163                         | Workers Compensation   | 2,369  | 1,671  | 1,903  | 1,993               | 1,942  |
| TOTAL PERSONNEL SERVICES     |                        | 66,088 | 46,069 | 55,520 | 55,763              | 58,384 |
| NON-PERSONNEL SERVICES       |                        |        |        |        |                     |        |
| Supplies                     |                        |        |        |        |                     |        |
| 5404                         | Clothing Expense       | 1,375  | 750    | 1,375  | 1,375               | 1,375  |
| 5499                         | Miscellaneous          | 400    | 0      | 400    | 400                 | 400    |
| TOTAL NON-PERSONNEL SERVICES |                        | 1,775  | 750    | 1,775  | 1,775               | 1,775  |
| TOTAL SCHOOL PATROL          |                        | 67,863 | 46,819 | 57,295 | 57,538              | 60,159 |

**CITY OF KAUKAUNA**

**2022 BUDGET**

*DIVISION: PUBLIC SAFETY*

*DEPARTMENT: SCHOOL PATROL*

| <i>TITLE OF POSITION</i>     | <i>NUMBER OF<br/>FULL-TIME EQUIVALENTS</i> |             | <i>2021<br/>BUDGET</i> | <i>2021</i>                 | <i>2022</i>                |
|------------------------------|--|-------------|------------------------|-----------------------------|----------------------------|
|                              | <i>2021</i>                                | <i>2022</i> |                        | <i>ESTIMATED<br/>ACTUAL</i> | <i>PROPOSED<br/>BUDGET</i> |
| <b>Crossing Guard</b>        | 0.26                                       | 0.26        | 7,614                  | 7,614                       | 8,036                      |
| <b>Crossing Guard</b>        | 0.26                                       | 0.26        | 7,614                  | 7,614                       | 8,036                      |
| <b>Crossing Guard</b>        | 0.26                                       | 0.26        | 7,614                  | 7,614                       | 8,036                      |
| <b>Crossing Guard</b>        | 0.26                                       | 0.26        | 7,614                  | 7,614                       | 8,036                      |
| <b>Crossing Guard</b>        | 0.26                                       | 0.26        | 7,614                  | 7,614                       | 8,036                      |
| <b>Crossing Guard</b>        | 0.26                                       | 0.26        | 7,614                  | 7,614                       | 8,036                      |
| <b>Crossing Guard - Sub.</b> | 0.08                                       | 0.08        | 2,343                  | 2,343                       | 2,473                      |
| <b>Crossing Guard - Sub.</b> | 0.08                                       | 0.08        | 2,343                  | 2,343                       | 2,473                      |
| <b>Crossing Guard - Sub.</b> | 0.08                                       | 0.08        | 2,343                  | 2,343                       | 2,473                      |
| <b>TOTAL</b>                 | 1.80                                       | 1.80        | 52,713                 | 52,713                      | 55,635                     |



## **CITY OF KAUKAUNA**

### **2022 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.

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: HEALTH & SOCIAL SERVICES*

**DEPT: 54980**

*DEPARTMENT: ALCOHOL & OTHER DRUG AWARENESS*

|                                |               |        |        |        | 2021      |        |
|--------------------------------|---------------|--------|--------|--------|-----------|--------|
| OBJECT                         |               | 2020   | 2020   | 2021   | ESTIMATED | 2022   |
| CODE                           | DESCRIPTION   | BUDGET | ACTUAL | BUDGET | ACTUAL    | BUDGET |
| NON-PERSONNEL SERVICES         |               |        |        |        |           |        |
| Supplies                       |               |        |        |        |           |        |
| 5499                           | Miscellaneous | 2,500  | 4,475  | 2,500  | 4,575     | 2,500  |
| TOTAL NON-PERSONNEL SERVICES   |               | 2,500  | 4,475  | 2,500  | 4,575     | 2,500  |
| TOTAL ALCOHOL & DRUG AWARENESS |               | 2,500  | 4,475  | 2,500  | 4,575     | 2,500  |

## **CITY OF KAUKAUNA**

### **2022 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.

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**  
**DEPT: 53306**

*DIVISION: TRANSPORTATION*  
*DEPARTMENT: BRIDGE MAINTENANCE*

| OBJECT                       |                         | 2020   | 2020   | 2021   | 2021                | 2022   |
|------------------------------|-------------------------|--------|--------|--------|---------------------|--------|
| CODE                         | DESCRIPTION             | BUDGET | ACTUAL | BUDGET | ESTIMATED<br>ACTUAL | BUDGET |
| NON-PERSONNEL SERVICES       |                         |        |        |        |                     |        |
| Purchased Services           |                         |        |        |        |                     |        |
| 5309                         | Water, Sewer & Electric | 1,500  | 785    | 3,000  | 1,100               | 1,200  |
| 5325                         | Contractual Services    | 3,000  | 3,600  | 15,000 | 8,000               | 10,000 |
| TOTAL NON-PERSONNEL SERVICES |                         | 4,500  | 4,385  | 18,000 | 9,100               | 11,200 |
| TOTAL BRIDGE MAINTENANCE     |                         | 4,500  | 4,385  | 18,000 | 9,100               | 11,200 |



## **CITY OF KAUKAUNA**

### **2022 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.**

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**  
**DEPT: 53520**

*DIVISION: TRANSPORTATION*  
*DEPARTMENT: BUS SUBSIDY*

| <i>OBJECT</i>                       |                             | <i>2020</i>   | <i>2020</i>   | <i>2021</i>   | <i>2021</i>             | <i>2022</i>   |
|-------------------------------------|-----------------------------|---------------|---------------|---------------|-------------------------|---------------|
| <i>CODE</i>                         | <i>DESCRIPTION</i>          | <i>BUDGET</i> | <i>ACTUAL</i> | <i>BUDGET</i> | <i>ESTIMATED ACTUAL</i> | <i>BUDGET</i> |
| <b>NON-PERSONNEL SERVICES</b>       |                             |               |               |               |                         |               |
| <i>Purchased Services</i>           |                             |               |               |               |                         |               |
| <b>5325</b>                         | <b>Contractual Services</b> | 30,000        | 20,324        | 35,000        | 22,000                  | 22,000        |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                             | 30,000        | 20,324        | 35,000        | 22,000                  | 22,000        |
| <b>TOTAL BUS SUBSIDIES</b>          |                             | 30,000        | 20,324        | 35,000        | 22,000                  | 22,000        |

# CITY OF KAUKAUNA

## 2022 BUDGET

*DIVISION: TRANSPORTATION  
DEPARTMENT: ENGINEERING*

### **MISSION STATEMENT**

**Develop and carry out the City's capital improvement program including the design, construction, inspection and management of streets, sewers, sidewalks, associated rehabilitation programs and all other City public works projects. Operate and manage the City's Sanitary Sewer Utility and Stormwater Utility. Implement the City's Right-of-Way Management Ordinance requirements. Perform survey work, conduct traffic studies as required, review and inspect new construction and re-development sites, compile special assessments, and maintain official maps and records.**

### **2022 Goals and Objectives**

Complete construction projects including sewer, stormwater, and paving in a timely, cost-effective manner while minimizing disruptions to residents and the 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 and Clearwater Sustainability 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 by the HOVMSD and its consulting engineer.

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

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.

#### Successfully complete the following projects:

- 2022 Concrete Street Paving Project
- Sanitary Sewer and Water Main Relay Projects with Kaukauna Utilities
- Alley Reconstruction Project
- Concrete Sidewalk Replacement Project
- Island Street Bridge & Street Replacement
- Island / Elm Intersection Reconfiguration and Signalization
- Elm/Thilmany Intersection Reconstruction
- Lawe Street Sidewalk Installation and Curb Rehabilitation
- Hillcrest Drive Sidewalk Installation and Curb Rehabilitation
- Design and Construction of the Jonen Park Pavilion
- K4 Basin Flood Storage Project
- Glenview Ravine and Outfall Project
- Erosion Control - Stormwater Outfall / Streambank Restoration Project

# CITY OF KAUKAUNA

## 2022 BUDGET

*DIVISION: TRANSPORTATION  
DEPARTMENT: ENGINEERING*

### **2021 Accomplishments**

Completed construction projects in a timely, cost-effective manner.

#### Successfully Completed the Following Projects:

- 2021 Concrete Street Paving Project
- 2021 Asphalt Street Paving Project
- Alley Reconstruction Project
- 9th Street Water Main & Sanitary Sewer Project with Kaukauna Utilities
- CTH Z - Asphalt Paving Project with Outagamie County
- CTH Z - Curb Replacement and Sidewalk Installation Project
- CTH J - Lawe Street Water Main & Sanitary Sewer Replacement Project with Kaukauna Utilities
- Manhole Rehabilitation Project
- Ducharme Street Culvert Replacement Project
- Fox River Boardwalk Trail and Parking Lot
- Completed the Nelson Family Heritage Crossing with Village of Little Chute
- Outfall Rehabilitation at CTH ZZ (Former Hoersch Property)
- Completed modifications to two ponds on Ann Street for flood storage

#### Began Work on the Following Projects (Anticipated Final Completion in 2022):

- Inside the Park Place Utility Installation and Grading
- Grignon Park Utility Relay and Streambank Restoration

Assisted other City departments and department heads when requested. Provided technical assistance, mapping and displays for multiple departments.

Worked with the Heart of the Valley Metropolitan Sewerage District (HOVMSD) within the Capacity, Management, Operations, and Maintenance (CMOM) program and Clearwater Sustainability Program to reduce the amount of inflow and infiltration that enters the sanitary sewer system. This work included sewer rehabilitation projects, replacement of private sanitary sewer laterals, and other tasks deemed necessary by the HOVMSD and its consulting engineer.

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

Updated the Stormwater Pollution Prevention Plan (SWPPP) for the remodeled Municipal Facility, completed underground stormwater treatment practice at Municipal Facility, installed stormwater management pond at Inside the Park Place, and created/implemented a new Public Outreach and Education program.

Began the process of establishing a Wetland Mitigation Bank as part of the Haas Road Park area and began the process of creating an onsite wetland mitigation project to enhance and restore wetlands on the Inside the Park Place recreational area.

Worked with Outagamie County on the reconstruction of CTH Z.

Worked with Kaukauna Utilities to coordinate sanitary sewer main, water main, and lateral replacement projects, and street patching on 9th Street, Lawe Street and White City Area, and continued planning for 5-year CIP and upcoming lead water service replacement projects.

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: TRANSPORTATION*

**DEPT: 53105**

*DEPARTMENT: ENGINEERING*

|                              |                                |         |         | 2021    |           |
|------------------------------|--------------------------------|---------|---------|---------|-----------|
| OBJECT                       |                                | 2020    | 2020    | 2021    | 2021      |
| CODE                         | DESCRIPTION                    | BUDGET  | ACTUAL  | BUDGET  | ESTIMATED |
|                              |                                |         |         |         | ACTUAL    |
|                              |                                |         |         |         | BUDGET    |
| PERSONNEL SERVICES           |                                |         |         |         |           |
| Wages & Salaries             |                                |         |         |         |           |
| 5101                         | Regular Payroll                | 300,730 | 299,562 | 307,395 | 308,895   |
| 5104                         | Temporary Payroll              | 9,415   | 6,465   | 9,415   | 8,500     |
| 5107                         | Overtime Pay                   | 0       | 0       | 0       | 50        |
| 5119                         | Longevity Pay                  | 1,073   | 1,235   | 1,127   | 1,295     |
| Fringe Benefits              |                                |         |         |         |           |
| 5151                         | Retirement Plan                | 20,372  | 21,988  | 20,825  | 22,699    |
| 5152                         | Residency                      | 11,360  | 11,389  | 11,683  | 11,683    |
| 5154                         | Social Security                | 23,224  | 22,812  | 23,738  | 25,850    |
| 5157                         | Group Health Insurance         | 65,137  | 65,425  | 68,601  | 68,601    |
| 5160                         | Group Life Insurance           | 754     | 849     | 754     | 881       |
| 5163                         | Workers Compensation           | 11,764  | 12,512  | 11,478  | 13,035    |
| TOTAL PERSONNEL SERVICES     |                                | 443,829 | 442,236 | 455,016 | 461,489   |
| NON-PERSONNEL SERVICES       |                                |         |         |         |           |
| Travel/Training              |                                |         |         |         |           |
| 5205                         | Seminar Expense                | 2,200   | 1,595   | 2,000   | 0         |
| 5208                         | Travel - City Business         | 1,850   | 1,865   | 1,850   | 1,600     |
| 5211                         | Education & Memberships        | 600     | 42      | 600     | 230       |
| Purchased Services           |                                |         |         |         |           |
| 5303                         | Communications                 | 1,200   | 1,200   | 1,200   | 1,200     |
| 5315                         | Maintenance - Office Equipment | 1,300   | 1,168   | 1,500   | 200       |
| 5318                         | Maintenance - Automotive       | 400     | 0       | 400     | 0         |
| 5321                         | Maintenance - Other Equipment  | 200     | 0       | 200     | 0         |
| 5325                         | Contractual Services           | 3,500   | 303     | 3,000   | 600       |
| 5334                         | Printing Expense               | 200     | 610     | 200     | 2,000     |
| 5340                         | Rent - Equipment               | 1,500   | 741     | 1,300   | 800       |
| Supplies                     |                                |         |         |         |           |
| 5401                         | Office Supplies                | 900     | 526     | 800     | 500       |
| 5402                         | Desktop Printing Expense       | 300     | 0       | 250     | 0         |
| 5407                         | Automotive Supplies            | 1,000   | 887     | 1,000   | 1,000     |
| 5410                         | General Supplies               | 1,500   | 927     | 1,400   | 800       |
| 5431                         | Postage                        | 0       | 13      | 0       | 0         |
| TOTAL NON-PERSONNEL SERVICES |                                | 16,650  | 9,877   | 15,700  | 8,930     |
| OUTLAY                       |                                |         |         |         |           |
| 5807                         | Machinery, Tools & Instruments | 0       | 1,381   | 0       | 0         |
| TOTAL OUTLAY                 |                                | 0       | 1,381   | 0       | 0         |
| TOTAL ENGINEERING            |                                | 460,479 | 453,494 | 470,716 | 470,419   |
|                              |                                |         |         |         | 459,523   |

**CITY OF KAUKAUNA**

**2022 BUDGET**

*DIVISION: TRANSPORTATION*

*DEPARTMENT: ENGINEERING*

| <i>TITLE OF POSITION</i>          | <i>NUMBER OF<br/>FULL-TIME EQUIVALENTS</i> |             | <i>2021<br/>BUDGET</i> | <i>2021</i>                 | <i>2022</i>                |
|-----------------------------------|--|-------------|------------------------|-----------------------------|----------------------------|
|                                   | <i>2021</i>                                | <i>2022</i> |                        | <i>ESTIMATED<br/>ACTUAL</i> | <i>PROPOSED<br/>BUDGET</i> |
| <b>Director of Public Works</b>   | 1.00                                       | 1.00        | 113,297                | 113,297                     | 116,696                    |
| <b>Senior Project Engineer</b>    | 1.00                                       | 1.00        | 81,422                 | 81,422                      | 85,751                     |
| <b>Project Engineer</b>           | 1.00                                       | 1.00        | 73,537                 | 75,037                      | 79,871                     |
| <b>Planning/Engineering Tech.</b> | 0.60                                       | 0.60        | 39,139                 | 39,139                      | 40,313                     |
| <b>TOTAL</b>                      | 3.60                                       | 3.60        | 307,395                | 308,895                     | 322,631                    |

## **CITY OF KAUKAUNA**

### **2022 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.

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: TRANSPORTATION*

**DEPT: 53308**

*DEPARTMENT: EQUIPMENT MAINTENANCE & REPLACEMENT*

| OBJECT                        |                          | 2020   | 2020   | 2021   | 2021                | 2022   |
|-------------------------------|--------------------------|--------|--------|--------|---------------------|--------|
| CODE                          | DESCRIPTION              | BUDGET | ACTUAL | BUDGET | ESTIMATED<br>ACTUAL | BUDGET |
| NON-PERSONNEL SERVICES        |                          |        |        |        |                     |        |
| Purchased Services            |                          |        |        |        |                     |        |
| 5318                          | Maintenance - Automotive | 65,000 | 84,355 | 75,000 | 55,000              | 75,000 |
| 5325                          | Contractual Services     | 425    | 415    | 425    | 425                 | 425    |
| Supplies                      |                          |        |        |        |                     |        |
| 5410                          | General Supplies         | 15,000 | 8,482  | 12,000 | 6,000               | 12,000 |
| 5499                          | Miscellaneous            | 0      | 0      | 0      | 0                   | 0      |
| TOTAL NON-PERSONNEL SERVICES  |                          | 80,425 | 93,252 | 87,425 | 61,425              | 87,425 |
| TOTAL EQUIP MAINTEN & REPLACE |                          | 80,425 | 93,252 | 87,425 | 61,425              | 87,425 |



## **CITY OF KAUKAUNA**

### **2022 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.

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**  
**DEPT: 53310**

*DIVISION: TRANSPORTATION*  
*DEPARTMENT: FORESTRY*

| OBJECT                       |                             | 2020   | 2020   | 2021   | 2021                | 2022   |
|------------------------------|-----------------------------|--------|--------|--------|---------------------|--------|
| CODE                         | DESCRIPTION                 | BUDGET | ACTUAL | BUDGET | ESTIMATED<br>ACTUAL | BUDGET |
| NON-PERSONNEL SERVICES       |                             |        |        |        |                     |        |
| Purchased Services           |                             |        |        |        |                     |        |
| 5322                         | Maintenance - Roads & Walks | 500    | 0      | 0      | 0                   | 0      |
| 5325                         | Contractual Services        | 2,500  | (892)  | 2,500  | 2,500               | 2,500  |
| Supplies                     |                             |        |        |        |                     |        |
| 5407                         | Automotive Supplies         | 3,500  | 3,553  | 4,000  | 3,800               | 4,000  |
| 5410                         | General Supplies            | 1,500  | 3,149  | 1,500  | 1,500               | 1,500  |
| 5425                         | Botanical & Agricultural    | 2,200  | 0      | 2,000  | 8                   | 1,000  |
| TOTAL NON-PERSONNEL SERVICES |                             | 10,200 | 5,810  | 10,000 | 7,808               | 9,000  |
| TOTAL FORESTRY               |                             | 10,200 | 5,810  | 10,000 | 7,808               | 9,000  |

## **CITY OF KAUKAUNA**

### **2022 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.

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: TRANSPORTATION*

**DEPT: 53304**

*DEPARTMENT: SNOW & ICE CONTROL*

| OBJECT                       |                             | 2020   |        | 2021   |                  | 2022   |
|------------------------------|-----------------------------|--------|--------|--------|------------------|--------|
| CODE                         | DESCRIPTION                 | BUDGET | ACTUAL | BUDGET | ESTIMATED ACTUAL | BUDGET |
| NON-PERSONNEL SERVICES       |                             |        |        |        |                  |        |
| Purchased Services           |                             |        |        |        |                  |        |
| 5318                         | Maintenance - Automotive    | 5,000  | 11,264 | 5,000  | 10,000           | 5,000  |
| 5322                         | Maintenance - Roads & Walks | 48,000 | 61,218 | 48,000 | 40,000           | 48,000 |
| 5328                         | Advertising                 | 650    | 1,145  | 850    | 800              | 850    |
| Supplies                     |                             |        |        |        |                  |        |
| 5407                         | Automotive Supplies         | 28,500 | 17,343 | 28,500 | 21,000           | 28,500 |
| 5410                         | General Supplies            | 16,000 | 4,040  | 16,000 | 12,000           | 16,000 |
| TOTAL NON-PERSONNEL SERVICES |                             | 98,150 | 95,009 | 98,350 | 83,800           | 98,350 |
| TOTAL SNOW & ICE CONTROL     |                             | 98,150 | 95,009 | 98,350 | 83,800           | 98,350 |

# **CITY OF KAUKAUNA**

## **2022 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.

### ***2020-2021 Goals and Objectives***

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

Maintain the city's designation, "Tree City USA" by the National Arbor Day Foundation.

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

Continue with systematic equipment replacement. Equipment scheduled to be replaced in 2021 is 2011 Kubota Tractor (108), 2006 International with Sander, plow and wing (208), 2008 Chevy 4 X 4 (11).

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

Continue to clean, inspect and rebuild city sewers.

Working with State to keep the Gypsy Moth and Emerald Ash Borer problem to a minimum.

Fencing and diamond upgrades at Bayougeon, Riverside, Horse shoe and Jonen Parks.

Continue to move forward with the development of Jonen Park, Anderson Park, Haas Road Park and the new shared bridge and trail with Little Chute.

## **CITY OF KAUKAUNA**

### **2022 BUDGET**

*DIVISION: TRANSPORTATION*

*DEPARTMENT: STREET DEPARTMENT ADMINISTRATION*

#### **2020 - 2021 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 28th 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.

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, 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 and removal of City trees affected by 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.

Multiple landscape projects throughout the city.

Completion of Anderson Park, Shared walking trail and Bridge, Construction of ball diamonds and continued maintenance in many areas and city parks.

Continue to adjust and perfect automated collection.

## **CITY OF KAUKAUNA**

### **2022 BUDGET**

*DIVISION: TRANSPORTATION*

*DEPARTMENT: STREET DEPARTMENT ADMINISTRATION*

#### **2021 - 2022 Goals and Objectives**

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

Maintain the cities designation, "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 2022 is the 2010 Pelican St. sweeper (#25), 2007 2 1/2 ton dump truck (#216), 2007 2 ½ ton dump truck (#217)

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 and Haas Road Park while maintaining and upgrading all city parks and 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.

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: TRANSPORTATION*

**DEPT: 53110**

*DEPARTMENT: STREET DEPARTMENT ADMINISTRATION*

| OBJECT<br>CODE               | DESCRIPTION              | 2020    | 2020    | 2021    | 2021                | 2022    |
|------------------------------|--------------------------|---------|---------|---------|---------------------|---------|
|                              |                          | BUDGET  | ACTUAL  | BUDGET  | ESTIMATED<br>ACTUAL | BUDGET  |
| PERSONNEL SERVICES           |                          |         |         |         |                     |         |
| Wages & Salaries             |                          |         |         |         |                     |         |
| 5101                         | Regular Payroll          | 124,437 | 129,259 | 125,189 | 123,189             | 128,429 |
| 5119                         | Longevity Pay            | 660     | 660     | 745     | 325                 | 360     |
| Fringe Benefits              |                          |         |         |         |                     |         |
| 5151                         | Retirement Plan          | 8,444   | 8,529   | 8,501   | 8,337               | 8,371   |
| 5152                         | Residency                | 2,555   | 1,368   | 0       | 0                   | 0       |
| 5154                         | Social Security          | 9,570   | 9,383   | 9,634   | 9,449               | 9,852   |
| 5157                         | Group Health Insurance   | 31,715  | 45,313  | 45,824  | 47,272              | 46,005  |
| 5160                         | Group Life Insurance     | 449     | 385     | 449     | 163                 | 171     |
| 5163                         | Workers Compensation     | 3,187   | 3,638   | 3,098   | 3,235               | 3,086   |
| TOTAL PERSONNEL SERVICES     |                          | 181,017 | 198,535 | 193,440 | 191,970             | 196,274 |
| NON-PERSONNEL SERVICES       |                          |         |         |         |                     |         |
| Travel/Training              |                          |         |         |         |                     |         |
| 5205                         | Seminar Expense          | 1,500   | 2,261   | 1,500   | 0                   | 1,500   |
| 5211                         | Education & Memberships  | 0       | 0       | 0       | 0                   | 0       |
| Purchased Service            |                          |         |         |         |                     |         |
| 5303                         | Communications           | 300     | 350     | 300     | 300                 | 300     |
| 5325                         | Contractual Services     | 1,100   | 2,975   | 2,500   | 2,400               | 2,500   |
| 5328                         | Advertising              | 200     | 0       | 0       | 0                   | 0       |
| Supplies                     |                          |         |         |         |                     |         |
| 5401                         | Office Supplies          | 850     | 412     | 800     | 500                 | 500     |
| 5402                         | Desktop Printing Expense | 300     | 610     | 300     | 500                 | 500     |
| 5410                         | General Supplies         | 150     | 0       | 150     | 0                   | 100     |
| TOTAL NON-PERSONNEL SERVICES |                          | 4,400   | 6,607   | 5,550   | 3,700               | 5,400   |
| TOTAL ST DEPT ADMINISTRATION |                          | 185,417 | 205,142 | 198,990 | 195,670             | 201,674 |



**CITY OF KAUKAUNA**

**2022 BUDGET**

*DIVISION: TRANSPORTATION*

*DEPARTMENT: STREET DEPARTMENT ADMINISTRATION*

| <i>TITLE OF POSITION</i>        | <i>NUMBER OF<br/>FULL-TIME EQUIVALENTS</i> |             | <i>2021<br/>BUDGET</i> | <i>2021<br/>ESTIMATED<br/>ACTUAL</i> | <i>2022<br/>PROPOSED<br/>BUDGET</i> |
|---------------------------------|--|-------------|------------------------|--------------------------------------|-------------------------------------|
|                                 | <i>2021</i>                                | <i>2022</i> |                        |                                      |                                     |
| <b>Street Superintendent</b>    | 1.00                                       | 1.00        | 83,254                 | 83,254                               | 85,751                              |
| <b>Administrative Assistant</b> | 1.00                                       | 1.00        | 41,935                 | 39,935                               | 42,678                              |
| <b>TOTAL</b>                    | 2.00                                       | 2.00        | 125,189                | 123,189                              | 128,429                             |



## **CITY OF KAUKAUNA**

### **2022 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.**

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: TRANSPORTATION*

**DEPT: 53420**

*DEPARTMENT: STREET LIGHTING*

| OBJECT                       |                               | 2020    |         | 2021    |                  | 2022    |  |
|------------------------------|-------------------------------|---------|---------|---------|------------------|---------|--|
| CODE                         | DESCRIPTION                   | BUDGET  | ACTUAL  | BUDGET  | ESTIMATED ACTUAL | BUDGET  |  |
| NON-PERSONNEL SERVICES       |                               |         |         |         |                  |         |  |
| Purchased Services           |                               |         |         |         |                  |         |  |
| 5309                         | Water, Sewer & Electric       | 218,000 | 234,389 | 211,000 | 206,000          | 210,000 |  |
| 5321                         | Maintenance - Other Equipment | 1,200   | 0       | 600     | 0                | 600     |  |
| TOTAL NON-PERSONNEL SERVICES |                               | 219,200 | 234,389 | 211,600 | 206,000          | 210,600 |  |
| TOTAL STREET LIGHTING        |                               | 219,200 | 234,389 | 211,600 | 206,000          | 210,600 |  |

## **CITY OF KAUKAUNA**

### **2022 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.

All Department of Public work laborer staff is being budgeted under this department

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: TRANSPORTATION*

**DEPT: 53301**

*DEPARTMENT: STREET MAINTENANCE*

| OBJECT                       |                                | 2020      | 2020      | 2021      | 2021             | 2022      |
|------------------------------|--------------------------------|-----------|-----------|-----------|------------------|-----------|
| CODE                         | DESCRIPTION                    | BUDGET    | ACTUAL    | BUDGET    | ESTIMATED ACTUAL | BUDGET    |
| PERSONNEL SERVICES           |                                |           |           |           |                  |           |
| Wages & Salaries             |                                |           |           |           |                  |           |
| 5101                         | Regular Payroll                | 1,188,567 | 1,154,109 | 1,209,767 | 1,214,067        | 1,252,553 |
| 5104                         | Temporary Payroll              | 54,000    | 52,653    | 54,000    | 56,500           | 54,000    |
| 5107                         | Overtime Pay                   | 85,000    | 94,069    | 85,000    | 81,000           | 85,000    |
| 5110                         | Shift Premium Pay              | 700       | 425       | 700       | 360              | 700       |
| 5113                         | Job Class Premium Pay          | 6,900     | 4,299     | 6,900     | 5,800            | 6,900     |
| 5119                         | Longevity Pay                  | 5,465     | 4,310     | 5,370     | 4,495            | 4,480     |
| 5125                         | Call Time                      | 0         | 0         | 0         | 0                | 0         |
| Fringe Benefits              |                                |           |           |           |                  |           |
| 5151                         | Retirement Plan                | 86,848    | 87,385    | 88,272    | 88,136           | 87,726    |
| 5152                         | Residency                      | 35,252    | 36,438    | 36,133    | 40,495           | 41,956    |
| 5154                         | Social Security                | 99,210    | 93,797    | 100,825   | 100,707          | 104,030   |
| 5157                         | Group Health Insurance         | 384,928   | 379,259   | 399,323   | 418,252          | 439,089   |
| 5160                         | Group Life Insurance           | 3,234     | 2,944     | 3,234     | 2,329            | 2,445     |
| 5163                         | Workers Compensation           | 50,676    | 50,139    | 49,159    | 51,492           | 48,987    |
| 5166                         | Unemployment Insurance         | 0         | 177       | 0         | 0                | 0         |
| TOTAL PERSONNEL SERVICES     |                                | 2,000,780 | 1,960,004 | 2,038,683 | 2,063,633        | 2,127,866 |
| NON-PERSONNEL SERVICES       |                                |           |           |           |                  |           |
| Purchased Services           |                                |           |           |           |                  |           |
| 5303                         | Communications                 | 300       | 250       | 300       | 300              | 300       |
| 5309                         | Water, Sewer & Electric        | 0         | 60        | 0         | 0                | 0         |
| 5312                         | Maintenance - Building         | 15,000    | 8,131     | 7,000     | 12,000           | 10,000    |
| 5318                         | Maintenance - Automotive       | 0         | 0         | 0         | 0                | 0         |
| 5322                         | Maintenance - Roads & Walks    | 72,000    | 70,762    | 72,000    | 55,000           | 65,000    |
| 5325                         | Contractual Services           | 13,500    | 29,811    | 15,000    | 10,000           | 15,000    |
| 5328                         | Advertising                    | 0         | 0         | 0         | 0                | 0         |
| Supplies                     |                                |           |           |           |                  |           |
| 5407                         | Automotive Supplies            | 12,000    | 11,299    | 12,000    | 14,000           | 12,000    |
| 5410                         | General Supplies               | 11,000    | 7,389     | 8,000     | 7,000            | 8,000     |
| TOTAL NON-PERSONNEL SERVICES |                                | 123,800   | 127,702   | 114,300   | 98,300           | 110,300   |
| OUTLAY                       |                                |           |           |           |                  |           |
| 5807                         | Machinery, Tools & Instruments | 0         | 0         | 0         | 0                | 0         |
| TOTAL OUTLAY                 |                                | 0         | 0         | 0         | 0                | 0         |
| TOTAL STREET MAINTENANCE     |                                | 2,124,580 | 2,087,706 | 2,152,983 | 2,161,933        | 2,238,166 |

**CITY OF KAUKAUNA**

**2022 BUDGET**

*DIVISION: TRANSPORTATION*

*DEPARTMENT: STREET MAINTENANCE*

| <i>TITLE OF POSITION</i>        | <i>NUMBER OF<br/>FULL-TIME EQUIVALENTS</i> |             | <i>2021<br/>BUDGET</i> | <i>2021</i>                 | <i>2022</i>                |
|---------------------------------|--|-------------|------------------------|-----------------------------|----------------------------|
|                                 | <i>2021</i>                                | <i>2022</i> |                        | <i>ESTIMATED<br/>ACTUAL</i> | <i>PROPOSED<br/>BUDGET</i> |
| <b>Street Foreman</b>           | 1.00                                       | 1.00        | 67,563                 | 71,863                      | 76,068                     |
| <b>Heavy Equipment Operator</b> | 5.50                                       | 5.50        | 342,843                | 342,843                     | 353,103                    |
| <b>Tandem Trucks</b>            | 1.50                                       | 1.50        | 92,088                 | 92,088                      | 94,854                     |
| <b>Small Truck Driver</b>       | 2.00                                       | 2.00        | 119,220                | 119,220                     | 122,784                    |
| <b>Park Man</b>                 | 4.00                                       | 4.00        | 237,686                | 237,686                     | 244,813                    |
| <b>Laborer</b>                  | 6.00                                       | 6.00        | 350,367                | 350,367                     | 360,931                    |
| <b>TOTAL</b>                    | 20.00                                      | 20.00       | 1,209,767              | 1,214,067                   | 1,252,553                  |





## **CITY OF KAUKAUNA**

### **2022 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.

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: TRANSPORTATION*

**DEPT: 53303**

*DEPARTMENT: STREET SIGNS & MARKERS*

| OBJECT<br>CODE               | DESCRIPTION                   | 2020   | 2020   | 2021   | 2021                | 2022   |
|------------------------------|-------------------------------|--------|--------|--------|---------------------|--------|
|                              |                               | BUDGET | ACTUAL | BUDGET | ESTIMATED<br>ACTUAL | BUDGET |
| NON-PERSONNEL SERVICES       |                               |        |        |        |                     |        |
| Purchased Services           |                               |        |        |        |                     |        |
| 5321                         | Maintenance - Other Equipment | 1,250  | 80     | 1,250  | 500                 | 1,250  |
| 5325                         | Contractual Services          | 3,500  | 3,707  | 3,500  | 3,500               | 3,500  |
| Supplies                     |                               |        |        |        |                     |        |
| 5407                         | Automotive Supplies           | 1,400  | 1,237  | 1,500  | 1,000               | 1,500  |
| 5410                         | General Supplies              | 9,000  | 12,305 | 9,000  | 9,000               | 9,000  |
| 5413                         | Chemical & Ordnance           | 7,500  | 9,241  | 8,000  | 8,000               | 8,000  |
| TOTAL NON-PERSONNEL SERVICES |                               | 22,650 | 26,569 | 23,250 | 22,000              | 23,250 |
| TOTAL STREET SIGNS & MARKERS |                               | 22,650 | 26,569 | 23,250 | 22,000              | 23,250 |

## **CITY OF KAUKAUNA**

### **2022 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.

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: TRANSPORTATION*

**DEPT: 53305**

*DEPARTMENT: TRAFFIC CONTROL*

| <i>OBJECT</i>                       |   | <i>2020</i>   | <i>2020</i>   | <i>2021</i>   | <i>2021</i>             | <i>2022</i>   |
|-------------------------------------|---|---------------|---------------|---------------|-------------------------|---------------|
| <i>CODE</i>                         | <i>DESCRIPTION</i>                        | <i>BUDGET</i> | <i>ACTUAL</i> | <i>BUDGET</i> | <i>ESTIMATED ACTUAL</i> | <i>BUDGET</i> |
| <b>NON-PERSONNEL SERVICES</b>       |   |               |               |               |                         |               |
| <i>Purchased Services</i>           |   |               |               |               |                         |               |
| <b>5309</b>                         | <b>Water, Sewer &amp; Electric</b>        | 6,200         | 4,642         | 5,500         | 5,000                   | 5,000         |
| <b>5325</b>                         | <b>Contractual Services</b>               | 8,000         | 12,765        | 9,000         | 13,500                  | 9,000         |
| <i>Supplies</i>                     |   |               |               |               |                         |               |
| <b>5410</b>                         | <b>General Supplies</b>                   | 0             | 51            | 0             | 75                      | 0             |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |   | 14,200        | 17,458        | 14,500        | 18,575                  | 14,000        |
| <b>OUTLAY</b>                       |   |               |               |               |                         |               |
| <b>5807</b>                         | <b>Machinery, Tools &amp; Instruments</b> | 4,500         | 0             | 4,500         | 0                       | 4,500         |
| <b>TOTAL OUTLAY</b>                 |   | 4,500         | 0             | 4,500         | 0                       | 4,500         |
| <b>TOTAL TRAFFIC CONTROL</b>        |   | 18,700        | 17,458        | 19,000        | 18,575                  | 18,500        |

## **CITY OF KAUKAUNA**

### **2022 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.

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: TRANSPORTATION*

**DEPT: 53640**

*DEPARTMENT: WEED CONTROL*

| OBJECT                       |                          | 2020   | 2020   | 2021   | 2021                | 2022   |
|------------------------------|--------------------------|--------|--------|--------|---------------------|--------|
| CODE                         | DESCRIPTION              | BUDGET | ACTUAL | BUDGET | ESTIMATED<br>ACTUAL | BUDGET |
| NON-PERSONNEL SERVICES       |                          |        |        |        |                     |        |
| Purchased Services           |                          |        |        |        |                     |        |
| 5318                         | Maintenance - Automotive | 1,500  | 975    | 1,500  | 1,400               | 1,500  |
| 5328                         | Advertising              | 600    | 664    | 0      | 0                   | 0      |
| Supplies                     |                          |        |        |        |                     |        |
| 5407                         | Automotive Supplies      | 800    | 455    | 800    | 600                 | 800    |
| 5410                         | General Supplies         | 300    | 148    | 300    | 0                   | 300    |
| TOTAL NON-PERSONNEL SERVICES |                          | 3,200  | 2,242  | 2,600  | 2,000               | 2,600  |
| TOTAL WEED CONTROL           |                          | 3,200  | 2,242  | 2,600  | 2,000               | 2,600  |

## **CITY OF KAUKAUNA**

### **2022 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.

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: SANITATION*

**DEPT: 53620**

*DEPARTMENT: REFUSE COLLECTION*

| OBJECT                       |                          | 2020   | 2020   | 2021   | 2021                | 2022   |
|------------------------------|--------------------------|--------|--------|--------|---------------------|--------|
| CODE                         | DESCRIPTION              | BUDGET | ACTUAL | BUDGET | ESTIMATED<br>ACTUAL | BUDGET |
| NON-PERSONNEL SERVICES       |                          |        |        |        |                     |        |
| Purchased Services           |                          |        |        |        |                     |        |
| 5318                         | Maintenance - Automotive | 60,000 | 61,807 | 60,000 | 50,000              | 60,000 |
| 5325                         | Contractual Services     | 0      | 0      | 0      | 0                   | 0      |
| 5328                         | Advertising              | 0      | 0      | 0      | 0                   | 0      |
| Supplies                     |                          |        |        |        |                     |        |
| 5404                         | Clothing Expense         | 300    | 263    | 300    | 300                 | 300    |
| 5407                         | Automotive Supplies      | 32,000 | 25,346 | 30,000 | 30,000              | 30,000 |
| 5410                         | General Supplies         | 1,000  | 414    | 1,000  | 0                   | 1,000  |
| TOTAL NON-PERSONNEL SERVICES |                          | 93,300 | 87,830 | 91,300 | 80,300              | 91,300 |
| TOTAL REFUSE COLLECTION      |                          | 93,300 | 87,830 | 91,300 | 80,300              | 91,300 |



## **CITY OF KAUKAUNA**

### **2022 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.

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: SANITATION*

**DEPT: 53630**

*DEPARTMENT: REFUSE DISPOSAL*

|                              |                      |         |         |         | 2021      |         |
|------------------------------|----------------------|---------|---------|---------|-----------|---------|
| OBJECT                       |                      | 2020    | 2020    | 2021    | ESTIMATED | 2022    |
| CODE                         | DESCRIPTION          | BUDGET  | ACTUAL  | BUDGET  | ACTUAL    | BUDGET  |
| NON-PERSONNEL SERVICES       |                      |         |         |         |           |         |
| Purchased Services           |                      |         |         |         |           |         |
| 5325                         | Contractual Services | 169,000 | 315,053 | 145,000 | 145,000   | 132,500 |
| 5395                         | Recycling Costs      | 5,000   | 4,045   | 4,000   | 6,500     | 7,000   |
| TOTAL NON-PERSONNEL SERVICES |                      | 174,000 | 319,098 | 149,000 | 151,500   | 139,500 |
| TOTAL REFUSE DISPOSAL        |                      | 174,000 | 319,098 | 149,000 | 151,500   | 139,500 |

## CITY OF KAUKAUNA

### 2022 BUDGET

*DIVISION: COMMUNITY ENRICHMENT*

*DEPARTMENT: ADULT PROGRAMS*

#### **MISSION STATEMENT**

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

#### **2020 - 2021 Goals and Objectives**

Add 1-2 new adult programs.

#### **2020 - 2021 Accomplishments**

Added Be Active Community Challenge

Added Adult Zumba

Added Beginning/Intermediate Yoga

#### **2021 - 2022 Goals and Objectives**

Add 1-2 new adult programs.

#### **Service Efforts:**

| INDICATOR                     | 2019 | 2020 | 2021 |
|-------------------------------|------|------|------|
| Number of teams               | 38   | 33*  | 33   |
| Number of annual participants | 570  | 495* | 495  |
| Adult Open Gym                | 10   | 0*   | 0*   |
| Fitness/Health Classes        | 27   | 10*  | 111* |
| Photography                   | 22   | 0*   | 1*   |
| PAC Trips                     | 161  | 35*  | 4*   |
| Pickleball                    | 41   | 40*  | 9*   |
| Outdoor Cooking W/Caste Iron  | -    | 17   | 7*   |

\*Registration has been affected by COVID-19.

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: COMMUNITY ENRICHMENT*

**DEPT: 55320**

*DEPARTMENT: ADULT PROGRAMS*

| OBJECT                       |                          | 2020    | 2020    | 2021    | 2021             | 2022    |
|------------------------------|--------------------------|---------|---------|---------|------------------|---------|
| CODE                         | DESCRIPTION              | BUDGET  | ACTUAL  | BUDGET  | ESTIMATED ACTUAL | BUDGET  |
| PERSONNEL SERVICES           |                          |         |         |         |                  |         |
| Wages & Salaries             |                          |         |         |         |                  |         |
| 5101                         | Regular Payroll          | 39,436  | 68,381  | 40,113  | 40,866           | 42,092  |
| 5104                         | Temporary Payroll        | 26,324  | 11,460  | 28,166  | 15,325           | 22,793  |
| 5107                         | Overtime Pay             | 0       | 0       | 0       | 0                | 0       |
| 5119                         | Longevity Pay            | 460     | 460     | 520     | 520              | 540     |
| Fringe Benefits              |                          |         |         |         |                  |         |
| 5151                         | Retirement Plan          | 8,017   | 8,188   | 8,158   | 8,310            | 8,243   |
| 5152                         | Residency                | 4,677   | 4,678   | 4,757   | 4,757            | 4,900   |
| 5154                         | Social Security          | 3,434   | 5,291   | 3,517   | 3,388            | 3,592   |
| 5157                         | Group Health Insurance   | 45,545  | 45,688  | 47,272  | 47,272           | 46,005  |
| 5160                         | Group Life Insurance     | 204     | 299     | 204     | 379              | 398     |
| 5163                         | Workers Compensation     | 2,003   | 3,462   | 1,997   | 3,658            | 3,730   |
| 5166                         | Unemployment Insurance   | 0       | 26      | 0       | 0                | 0       |
| TOTAL PERSONNEL SERVICES     |                          | 130,100 | 147,935 | 134,704 | 124,475          | 132,293 |
| NON-PERSONNEL SERVICES       |                          |         |         |         |                  |         |
| Purchased Services           |                          |         |         |         |                  |         |
| 5303                         | Communications           | 300     | 300     | 300     | 300              | 300     |
| 5325                         | Contractual Services     | 2,600   | 188     | 2,600   | 2,600            | 2,600   |
| 5328                         | Advertising              | 2,650   | 0       | 2,650   | 2,650            | 2,650   |
| Supplies                     |                          |         |         |         |                  |         |
| 5401                         | Office Supplies          | 500     | 203     | 500     | 500              | 500     |
| 5407                         | Automotive Supplies      | 400     | 28      | 400     | 400              | 400     |
| 5422                         | Data Processing Supplies | 1,200   | 0       | 1,500   | 1,500            | 4,000   |
| 5428                         | Recreation               | 4,500   | 4,827   | 4,500   | 4,500            | 4,500   |
| 5431                         | Postage                  | 1,200   | 0       | 1,200   | 1,200            | 1,200   |
| TOTAL NON-PERSONNEL SERVICES |                          | 13,350  | 5,547   | 13,650  | 13,650           | 16,150  |
| TOTAL ADULT PROGRAM          |                          | 143,450 | 153,482 | 148,354 | 138,125          | 148,443 |

**CITY OF KAUKAUNA**

**2022 BUDGET**

*DIVISION: COMMUNITY ENRICHMENT*

*DEPARTMENT: ADULT PROGRAMS*

| <i>TITLE OF POSITION</i>   | <i>NUMBER OF<br/>FULL-TIME EQUIVALENTS</i> |             | <i>2021<br/>BUDGET</i> | <i>2021</i>                 | <i>2022</i>                |
|----------------------------|--|-------------|------------------------|-----------------------------|----------------------------|
|                            | <i>2021</i>                                | <i>2022</i> |                        | <i>ESTIMATED<br/>ACTUAL</i> | <i>PROPOSED<br/>BUDGET</i> |
| <b>Recreation Director</b> | 0.33                                       | 0.33        | 26,427                 | 26,427                      | 27,220                     |
| <b>Office Assistant</b>    | 0.33                                       | 0.33        | 13,686                 | 14,439                      | 14,872                     |
| <b>TOTAL</b>               | 0.67                                       | 0.67        | 40,113                 | 40,866                      | 42,092                     |



## **CITY OF KAUKAUNA**

### **2022 BUDGET**

*DIVISION: COMMUNITY ENRICHMENT*

*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.

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: COMMUNITY ENRICHMENT*

**DEPT: 55415**

*DEPARTMENT: ATHLETIC FIELDS*

| OBJECT                       |                               | 2020   | 2020   | 2021   | 2021                | 2022   |
|------------------------------|-------------------------------|--------|--------|--------|---------------------|--------|
| CODE                         | DESCRIPTION                   | BUDGET | ACTUAL | BUDGET | ESTIMATED<br>ACTUAL | BUDGET |
| NON-PERSONNEL SERVICES       |                               |        |        |        |                     |        |
| Purchased Services           |                               |        |        |        |                     |        |
| 5309                         | Water, Sewer & Electric       | 23,000 | 23,717 | 24,000 | 24,000              | 24,000 |
| 5312                         | Maintenance - Building        | 4,000  | 1,698  | 3,000  | 3,000               | 3,000  |
| 5321                         | Maintenance - Other Equipment | 450    | 198    | 450    | 0                   | 450    |
| 5322                         | Maintenance - Roads & Walks   | 2,000  | 995    | 2,000  | 1,980               | 2,000  |
| 5325                         | Contractual Services          | 1,500  | 6,573  | 2,000  | 786                 | 2,000  |
| Supplies                     |                               |        |        |        |                     |        |
| 5407                         | Automotive Supplies           | 2,000  | 750    | 1,500  | 800                 | 1,000  |
| 5410                         | General Supplies              | 7,200  | 2,253  | 6,000  | 7,000               | 6,000  |
| 5425                         | Botanical & Agricultural      | 10,000 | 15,277 | 10,000 | 9,000               | 10,000 |
| TOTAL NON-PERSONNEL SERVICES |                               | 50,150 | 51,461 | 48,950 | 46,566              | 48,450 |
| OUTLAY                       |                               |        |        |        |                     |        |
| 5801                         | Land & Buildings              | 8,000  | 3,075  | 8,000  | 0                   | 5,000  |
| TOTAL OUTLAY                 |                               | 8,000  | 3,075  | 8,000  | 0                   | 5,000  |
| TOTAL ATHLETIC FIELD         |                               | 58,150 | 54,536 | 56,950 | 46,566              | 53,450 |



## **CITY OF KAUKAUNA**

### **2022 BUDGET**

*DIVISION: COMMUNITY ENRICHMENT*

*DEPARTMENT: CIVIC PROMOTIONS*

#### ***MISSION STATEMENT***

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

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**  
**DEPT: 55190**

*DIVISION: COMMUNITY ENRICHMENT*  
*DEPARTMENT: CIVIC PROMOTIONS*

| <i>OBJECT</i>                       |                      | <i>2020</i>   | <i>2020</i>   | <i>2021</i>   | <i>2021</i>             | <i>2022</i>   |
|-------------------------------------|----------------------|---------------|---------------|---------------|-------------------------|---------------|
| <i>CODE</i>                         | <i>DESCRIPTION</i>   | <i>BUDGET</i> | <i>ACTUAL</i> | <i>BUDGET</i> | <i>ESTIMATED ACTUAL</i> | <i>BUDGET</i> |
| <b>NON-PERSONNEL SERVICES</b>       |                      |               |               |               |                         |               |
| <b>Supplies</b>                     |                      |               |               |               |                         |               |
| <b>5499</b>                         | <b>Miscellaneous</b> | 12,000        | 12,154        | 11,000        | 15,500                  | 15,000        |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                      | 12,000        | 12,154        | 11,000        | 15,500                  | 15,000        |
| <b>TOTAL CIVIC PROMOTIONS</b>       |                      | 12,000        | 12,154        | 11,000        | 15,500                  | 15,000        |

## CITY OF KAUKAUNA

### 2022 BUDGET

DIVISION: COMMUNITY ENRICHMENT  
DEPARTMENT: COMMUNITY CENTER

#### MISSION STATEMENT

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

#### 2020 – 2021 Goals and Objectives

Add 1-2 new programs

#### 2020 - 2021 Accomplishments

No new programs were added for this group due to COVID-19

#### 2021 - 2022 Goals and Objectives

Add 1-2 new programs

#### Service Efforts:

| INDICATOR  | 2019 | 2020 | 2021 |
|--|------|------|------|
| # of Community Room bookings                       | 58   | 128* | 310* |
| # of 3 <sup>rd</sup> Street Conference Rm bookings | 24   | 94*  | 46*  |
| # of Council Chamber bookings                      | 88   | -    | -    |
| # of Hydro View Room bookings                      | 70   | -    | -    |
| XYZ Group Participants                             | 526  | 114* | 24*  |
| Strong Bones/Bodies                                | 223  | 49*  | 58*  |
| Stepping On  | -    | -    | -    |
| Stretching & Endurance                             | 16   | -    | -    |
| Better Brain Health                                | -    | 2    | 4*   |
| Sip 'N Swipe Cafe                                  | -    | 0*   | 1*   |

\* Affected by COVID-19.

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**  
**DEPT: 55405**

*DIVISION: COMMUNITY ENRICHMENT*  
*DEPARTMENT: COMMUNITY CENTER*

| <i>OBJECT</i>                       |   | <i>2020</i>   | <i>2020</i>   | <i>2021</i>   | <i>2021</i>             | <i>2022</i>   |
|-------------------------------------|---|---------------|---------------|---------------|-------------------------|---------------|
| <i>CODE</i>                         | <i>DESCRIPTION</i>                        | <i>BUDGET</i> | <i>ACTUAL</i> | <i>BUDGET</i> | <i>ESTIMATED ACTUAL</i> | <i>BUDGET</i> |
| <b>NON-PERSONNEL SERVICES</b>       |   |               |               |               |                         |               |
| <i>Purchased Services</i>           |   |               |               |               |                         |               |
| <b>5325</b>                         | <b>Contractual Services</b>               | 1,200         | 0             | 1,200         | 1,200                   | 1,200         |
| <i>Supplies</i>                     |   |               |               |               |                         |               |
| <b>5428</b>                         | <b>Recreation</b>                         | 2,400         | 542           | 2,400         | 2,400                   | 2,400         |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |   | 3,600         | 542           | 3,600         | 3,600                   | 3,600         |
| <b>OUTLAY</b>                       |   |               |               |               |                         |               |
| <b>5804</b>                         | <b>Office Equipment</b>                   | 0             | 0             | 0             | 0                       | 0             |
| <b>5807</b>                         | <b>Machinery, Tools &amp; Instruments</b> | 0             | 15,868        | 0             | 0                       | 0             |
| <b>TOTAL OUTLAY</b>                 |   | 0             | 15,868        | 0             | 0                       | 0             |
| <b>TOTAL COMMUNITY CENTER</b>       |   | 3,600         | 16,410        | 3,600         | 3,600                   | 3,600         |

## CITY OF KAUKAUNA

### 2022 BUDGET

*DIVISION: COMMUNITY ENRICHMENT*

*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.

#### **2020 - 2021 Goals and Objectives**

Add new classes/workshops

Add additional instructors

#### **2020 - 2021 Accomplishments**

The 2020-21 season was cancelled due to COVID-19

#### **2021 - 2022 Goals and Objectives**

Add new classes/workshops

Add additional instructors

#### **Service Efforts:**

| INDICATOR              | 2019 | 2020 | 2021 |
|------------------------|------|------|------|
| Dance Lessons          | 352  | 124* | 126* |
| Beginner Dance Lessons | 150  | 0*   | 119* |
| Summer                 | 92   | 0*   | 99*  |
| Tot Classes            | 15   | 13*  | 3*   |
| Workshops              | 6    | 0*   | 24*  |
| Competition Dance      | 73   | 0*   | 0*   |

\* Registration affected by COVID-19.

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: COMMUNITY ENRICHMENT*

**DEPT: 55310**

*DEPARTMENT: DANCE CLASSES*

| OBJECT                       |                          | 2020   | 2020   | 2021   | 2021                | 2022   |
|------------------------------|--------------------------|--------|--------|--------|---------------------|--------|
| CODE                         | DESCRIPTION              | BUDGET | ACTUAL | BUDGET | ESTIMATED<br>ACTUAL | BUDGET |
| PERSONNEL SERVICES           |                          |        |        |        |                     |        |
| Wages & Salaries             |                          |        |        |        |                     |        |
| 5104                         | Regular Payroll          | 0      | (707)  | 0      | 0                   | 0      |
| 5104                         | Temporary Payroll        | 41,640 | 19,102 | 42,481 | 22,350              | 43,930 |
| 5107                         | Overtime Pay             | 1,250  | 0      | 1,250  | 0                   | 0      |
| Fringe Benefits              |                          |        |        |        |                     |        |
| 5151                         | Retirement Plan          | 84     | 0      | 84     | 0                   | 0      |
| 5154                         | Social Security          | 699    | 267    | 712    | 324                 | 637    |
| 5163                         | Workers Compensation     | 1,576  | 784    | 1,536  | 845                 | 1,533  |
| TOTAL PERSONNEL SERVICES     |                          | 45,249 | 19,445 | 46,063 | 23,519              | 46,100 |
| NON-PERSONNEL SERVICES       |                          |        |        |        |                     |        |
| Travel/Training              |                          |        |        |        |                     |        |
| 5205                         | Seminar Expense          | 1,000  | 340    | 1,000  | 1,000               | 1,000  |
| 5208                         | Travel - City Business   | 500    | 0      | 500    | 500                 | 500    |
| Purchased Services           |                          |        |        |        |                     |        |
| 5325                         | Contractual Services     | 6,325  | 6,138  | 8,925  | 8,925               | 8,925  |
| 5328                         | Advertising              | 2,450  | 0      | 2,450  | 2,450               | 2,450  |
| 5334                         | Printing Expense         | 1,000  | 0      | 1,000  | 1,000               | 1,000  |
| Supplies                     |                          |        |        |        |                     |        |
| 5404                         | Clothing Expense         | 21,000 | 1,896  | 21,000 | 21,000              | 21,000 |
| 5422                         | Data Processing Supplies | 1,200  | 420    | 1,500  | 1,500               | 1,500  |
| 5428                         | Recreation               | 2,000  | 699    | 2,000  | 2,000               | 2,000  |
| 5431                         | Postage                  | 1,200  | 28     | 1,200  | 1,200               | 1,200  |
| TOTAL NON-PERSONNEL SERVICES |                          | 36,675 | 9,521  | 39,575 | 39,575              | 39,575 |
| TOTAL DANCE CLASSES          |                          | 81,924 | 28,966 | 85,638 | 63,094              | 85,675 |

# **CITY OF KAUKAUNA**

## **2022 BUDGET**

*DIVISION: COMMUNITY ENRICHMENT*

*DEPARTMENT: LIBRARY*

### **MISSION STATEMENT**

**Enhance People's Lives and Open Doors for Curious Minds.**

### **2021 - 2022 Goals and Objectives**

Train staff and public on new discovery layer  
Begin implementing new strategic plan  
Update the policy handbook  
Clean up patron database and physical files  
Implement Capital Improvement Project: Library Safety & Security Upgrade  
Begin needs assessment of current collections  
Continue to work with landlord on lease issues

### **2020 - 2021 Accomplishments**

- Offered food pantry and pop-up food events
- Started circulating hotspots, laptops and tablets for the community
- Launched a new website
- Installed an outdoor Wi-Fi access point in the garden
- Prepped and handed out 3,500 Art & STEM Activity Kits for children and teens
- Participated in Live from Hydro Park and took storytime to three parks and one elementary school during the summer
- Hosted six historical walking tours featuring local homes and downtown businesses
- Nominated for the Heart of the Valley Community Partner of the Year Award
- Implemented a Bader Philanthropies grant, which funded technology literacy classes for area seniors
- Added grant funded STEM kits for circulation
- Added early reader kits with grant writing support from KASD teacher Carrie Bartel
- Hosted the first annual Library of Lights with support from Kaukauna Utilities

### **2020 - 2021 Goals and Objectives**

Launch new website  
Complete strategic plan  
Update the policy handbook  
Install outdoor Wi-Fi access point  
Install and train staff and public on new discovery layer

# CITY OF KAUKAUNA

## 2022 BUDGET

DIVISION: COMMUNITY ENRICHMENT

DEPARTMENT: LIBRARY

### Service Efforts:

"Thank you for all you are doing for the community at this time!"

"I have always said it was because of the Kaukauna Library that my son got his love of reading! Thanks for all you do!!"

"Thank you for keeping us reading through it all!"

"My lil guy loves these [storytimes]. Thank you for putting them on YouTube so we can watch anytime."

"Thank you for the beautiful light display. It did not disappoint."

"Our library is such a blessing. Stuck at home...it's so nice to get surprises at pick up. We got great books too. Thank you!!"

"I want to say thank you personally for amazing social media that you have given since the pandemic has started. It has been wonderful!"

"I just wanted to send a thank you! We just did our curbside pickup and I Was shocked at the amount of books that were picked out for us. I am so excited at all of these carefully picked choices for myself and my children. We are so lucky to have these services during this time because we miss our weekly library visits! Thank you so much."

"You are wonderful! I volunteer in the local history room of a library here in the Pittsburgh area. I can appreciate all the work that goes into preserving collections of materials and attest to how happy patrons are when they get great staff support."

"Finally finished the biography for Norman Arthur Meinert that you so graciously helped to construct. I couldn't have done it without your assistance and it was greatly appreciated."

|                            | 2019    | 2020   | % +/- | 2021<br>(8 mos.) | Explanation  |
|----------------------------|---------|--------|-------|------------------|--|
| <b>Visits</b>              | 110,636 | 35,532 | -67%  | 31,594           | COVID  |
| <b>Circulation</b>         | 163,463 | 97,216 | -41%  | 88,941           | COVID  |
| Overdrive                  | 19,121  | 22,725 | +19%  | 15,218           | People are increasingly using e-content; anticipate annual increases |
| Teacher Packs              | 40      | 33     | -18%  | 23               | COVID  |
| <b>Loan Rate</b>           | 24,522  | 12,259 | -50%  | 12,865           | COVID  |
| <b>Borrowing Rate</b>      | 39,844  | 23,465 | -41%  | 26,847           | COVID  |
| <b>Program Attendance</b>  | 17,460  | 9,443  | -46%  | 8,679            | COVID  |
| Juvenile                   | 15,440  | 7,090  | -54%  | 7,816            |  |
| Adult                      | 2,020   | 2,353  | +16%  | 863              |  |
| <b>Library Space Usage</b> | 1,931   | 432    | -77%  | 219              | COVID  |
| Study Rooms                | 1,027   | 205    | -80%  | 169              |  |
| Meeting Rooms              | 904     | 227    | -75%  | 50               |  |
| <b>Computers Use</b>       | 6,117   | 2,290  | -63%  | 1,287            | COVID  |
| <b>Wi-Fi Usage</b>         | 12,753  | 6,490  | -49%  | 7,330            | COVID  |
| <b>Virtual Access</b>      | 45,817  | 50,965 | +11%  | 29,724           | COVID  |



## CITY OF KAUKAUNA

## 2022 BUDGET

FUND: 101

DIVISION: COMMUNITY ENRICHMENT

DEPT: 55110

DEPARTMENT: LIBRARY

| OBJECT<br>CODE               | DESCRIPTION              | 2020    | 2020      | 2021      | 2021                | 2022      |
|------------------------------|--------------------------|---------|-----------|-----------|---------------------|-----------|
|                              |                          | BUDGET  | ACTUAL    | BUDGET    | ESTIMATED<br>ACTUAL | BUDGET    |
| PERSONNEL SERVICES           |                          |         |           |           |                     |           |
| Wages & Salaries             |                          |         |           |           |                     |           |
| 5101                         | Regular Payroll          | 422,785 | 425,682   | 434,805   | 440,205             | 512,181   |
| 5104                         | Temporary Payroll        | 0       | 776       | 0         | 6,000               | 9,277     |
| 5151                         | Retirement Plan          | 18,826  | 19,002    | 19,343    | 19,445              | 23,160    |
| 5152                         | Residency                | 3,335   | 3,496     | 3,419     | 2,887               | 2,435     |
| 5154                         | Social Security          | 23,422  | 23,028    | 24,072    | 24,243              | 29,518    |
| 5157                         | Group Health Insurance   | 65,168  | 65,228    | 67,615    | 67,471              | 65,684    |
| 5160                         | Group Life Insurance     | 477     | 383       | 477       | 400                 | 520       |
| 5163                         | Workers Compensation     | 803     | 804       | 826       | 848                 | 991       |
| TOTAL PERSONNEL SERVICES     |                          | 534,816 | 538,399   | 550,557   | 561,499             | 643,766   |
| NON-PERSONNEL SERVICES       |                          |         |           |           |                     |           |
| Travel/Training              |                          |         |           |           |                     |           |
| 5208                         | Travel - City Business   | 250     | 0         | 300       | 0                   | 1,400     |
| 5211                         | Education & Memberships  | 370     | 338       | 850       | 750                 | 1,030     |
| Purchased Services           |                          |         |           |           |                     |           |
| 5303                         | Communications           | 300     | 300       | 300       | 300                 | 300       |
| 5306                         | Heating Fuels            | 7,500   | 4,028     | 6,500     | 6,000               | 6,500     |
| 5309                         | Water, Sewer & Electric  | 15,000  | 12,752    | 14,600    | 12,000              | 14,200    |
| 5312                         | Maintenance - Building   | 120,000 | 109,668   | 130,000   | 130,000             | 130,000   |
| 5313                         | Lease - Building         | 133,140 | 133,140   | 143,916   | 143,916             | 143,916   |
| 5325                         | Contractual Services     | 65,000  | 67,676    | 83,619    | 81,000              | 28,400    |
| 5328                         | Advertising              | 150     | 202       | 360       | 453                 | 1,050     |
| 5331                         | General Insurance        | 8,600   | 8,036     | 8,600     | 8,303               | 7,847     |
| 5332                         | Shared Services          | 0       | 82,524    | 70,681    | 70,202              | 94,151    |
| Supplies                     |                          |         |           |           |                     |           |
| 5401                         | Office Supplies          | 5,000   | 5,050     | 5,000     | 4,750               | 5,000     |
| 5402                         | Desktop Printing Expense | 804     | 2,276     | 3,000     | 3,050               | 3,000     |
| 5422                         | Data Processing Supplies | 4,000   | 4,288     | 4,000     | 3,000               | 3,500     |
| 5431                         | Postage                  | 450     | 673       | 800       | 600                 | 800       |
| 5439                         | Lost & Paid Purchased    | 0       | 77        | 0         | 0                   | 0         |
| 5441                         | Library Material         | 50,300  | 57,376    | 50,300    | 50,500              | 63,552    |
| 5442                         | Service Contracts        | 48,050  | 46,836    | 49,405    | 47,000              | 46,795    |
| 5444                         | Library Programs         | 2,000   | 1,822     | 2,000     | 1,300               | 2,000     |
| 5499                         | Miscellaneous            | 500     | 340       | 400       | 365                 | 400       |
| TOTAL NON-PERSONNEL SERVICES |                          | 461,414 | 537,403   | 574,631   | 563,489             | 553,841   |
| OUTLAY                       |                          |         |           |           |                     |           |
| 5804                         | Office Equipment         | 0       | 0         | 0         | 0                   | 4,000     |
| TOTAL OUTLAY                 |                          | 0       | 0         | 0         | 0                   | 4,000     |
| TOTAL LIBRARY                |                          | 996,230 | 1,075,802 | 1,125,188 | 1,124,988           | 1,201,607 |

**CITY OF KAUKAUNA**

**2022 BUDGET**

*DIVISION: COMMUNITY ENRICHMENT*

*DEPARTMENT: LIBRARY*

| <i>TITLE OF POSITION</i>        | <i>NUMBER OF<br/>FULL-TIME EQUIVALENTS</i> |             | <i>2021<br/>BUDGET</i> | <i>2021</i>                 | <i>2022</i>                |
|---------------------------------|--|-------------|------------------------|-----------------------------|----------------------------|
|                                 | <i>2021</i>                                | <i>2022</i> |                        | <i>ESTIMATED<br/>ACTUAL</i> | <i>PROPOSED<br/>BUDGET</i> |
| <b>Library Director</b>         | 1.00                                       | 1.00        | 93,871                 | 93,871                      | 100,010                    |
| <b>Asst Library Director</b>    | 1.00                                       | 1.00        | 77,164                 | 77,164                      | 82,019                     |
| <b>Technology Coordinator</b>   | 1.00                                       | 1.00        | 54,079                 | 54,079                      | 55,701                     |
| <b>Adult Services Librarian</b> | 0.00                                       | 1.00        | 0                      | 0                           | 53,326                     |
| <b>Library Associate</b>        | 1.00                                       | 1.00        | 41,753                 | 42,253                      | 44,963                     |
| <b>Library Associate</b>        | 0.53                                       | 0.53        | 19,703                 | 20,703                      | 20,294                     |
| <b>Library Associate</b>        | 0.53                                       | 0.53        | 18,846                 | 19,846                      | 20,294                     |
| <b>Library Associate</b>        | 0.53                                       | 0.53        | 18,846                 | 19,846                      | 20,294                     |
| <b>Library Associate</b>        | 0.53                                       | 0.53        | 19,096                 | 19,596                      | 20,294                     |
| <b>Library Associate</b>        | 0.53                                       | 0.53        | 18,681                 | 19,181                      | 19,848                     |
| <b>Library Associate</b>        | 0.53                                       | 0.53        | 18,681                 | 19,681                      | 19,848                     |
| <b>Library Associate</b>        | 0.53                                       | 0.53        | 18,431                 | 14,231                      | 18,158                     |
| <b>Library Associate</b>        | 0.53                                       | 0.53        | 18,025                 | 23,025                      | 18,566                     |
| <b>Library Associate</b>        | 0.53                                       | 0.53        | 17,629                 | 16,729                      | 18,566                     |
| <b>TOTAL</b>                    | <b>8.77</b>                                | <b>9.77</b> | <b>434,805</b>         | <b>440,205</b>              | <b>512,181</b>             |

## CITY OF KAUKAUNA

### 2022 BUDGET

DIVISION: COMMUNITY ENRICHMENT  
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 programs and facility usage.

#### 2020 - 2021 Goals and Objectives

- Begin Phase 1 Implementation of Pool Master Plan
- Repaint the Pool
- Replace Water Heater on Men's side of bathhouse
- Replace Pool Deck Furniture
- Replace Robot Vacuum Cleaner
- Replace John Deer Lawn Tractor

#### 2020 - 2021 Accomplishments

- Completed Pool Master Plan
- Repainted Pool
- Men's side Water Heater replacement put on hold for building project
- Replaced Water Heater for Concession Stand/Filter Building
- Replaced 40% of deck furniture.
- Replaced Robot Vacuum Cleaner
- Replaced John Deer Lawn Tractor
- Operated through COVID-19 Pandemic

#### 2021 - 2022 Goals and Objectives

- Raise Private Funds for Pool Project
- Complete Design/Construction Documents for Pool Project

#### Service Efforts:

| INDICATOR                    | 2019   | 2020   | 2021   |
|------------------------------|--------|--------|--------|
| Days of operation            | 81     | 83     | 80     |
| Daily attendance             | 39,823 | 17,875 | 30,076 |
| Avg. daily attendance        | 492    | 215    | 376    |
| Swimming lesson participants | 1,699  | 465*   | 1430*  |
| Water aerobic participants   | 27     | 12*    | 31*    |
| Individual passes issued     | 622    | 230*   | 587*   |
| Pool rentals                 | 46     | 37*    | 40*    |
| Discover SCUBA/Snorkeling    | 11     | 5*     | 8*     |

\*Registration has been affected by COVID-19.

## CITY OF KAUKAUNA

## 2022 BUDGET

FUND: 101

DIVISION: COMMUNITY ENRICHMENT

DEPT: 55410

DEPARTMENT: SWIMMING POOL

| OBJECT<br>CODE                      | DESCRIPTION              | 2020<br>BUDGET | 2020<br>ACTUAL | 2021<br>BUDGET | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET |
|-------------------------------------|--------------------------|----------------|----------------|----------------|-----------------------------|----------------|
| <b>PERSONNEL SERVICES</b>           |                          |                |                |                |                             |                |
| <b>Wages &amp; Salaries</b>         |                          |                |                |                |                             |                |
| 5101                                | Regular Payroll          | 39,436         | 28,971         | 40,113         | 40,865                      | 42,092         |
| 5104                                | Temporary Payroll        | 178,988        | 132,239        | 182,474        | 151,645                     | 163,839        |
| 5113                                | Job Class Premium Pay    | 0              | 80             | 0              | 8                           | 0              |
| <b>Fringe Benefits</b>              |                          |                |                |                |                             |                |
| 5151                                | Retirement Plan          | 800            | 604            | 800            | 719                         | 800            |
| 5152                                | Residency                | 0              | 0              | 0              | 0                           | 0              |
| 5154                                | Social Security          | 5,612          | 5,846          | 5,715          | 5,326                       | 5,596          |
| 5157                                | Group Health Insurance   | 0              | 0              | 0              | 0                           | 0              |
| 5160                                | Group Life Insurance     | 0              | 0              | 0              | 0                           | 0              |
| 5163                                | Workers Compensation     | 7,773          | 4,372          | 7,567          | 5,732                       | 5,718          |
| 5166                                | Unemployment Insurance   | 0              | 277            | 0              | 0                           | 0              |
| <b>TOTAL PERSONNEL SERVICES</b>     |                          | 232,609        | 172,389        | 236,669        | 204,295                     | 218,045        |
| <b>NON-PERSONNEL SERVICES</b>       |                          |                |                |                |                             |                |
| <b>Travel/Training</b>              |                          |                |                |                |                             |                |
| 5205                                | Seminar Expense          | 2,000          | 646            | 2,000          | 2,000                       | 2,000          |
| 5208                                | Travel - City Business   | 100            | 0              | 100            | 100                         | 100            |
| <b>Purchased Services</b>           |                          |                |                |                |                             |                |
| 5303                                | Communications           | 180            | 0              | 180            | 180                         | 180            |
| 5306                                | Heating Fuels            | 8,000          | 6,655          | 8,000          | 8,000                       | 8,000          |
| 5309                                | Water, Sewer & Electric  | 15,000         | 19,150         | 15,000         | 15,000                      | 15,000         |
| 5312                                | Maintenance - Building   | 20,000         | 5,445          | 20,000         | 20,000                      | 20,000         |
| 5318                                | Maintenance - Automotive | 1,500          | 14             | 1,500          | 1,500                       | 1,500          |
| 5325                                | Contractual Services     | 21,085         | 18,480         | 23,085         | 23,085                      | 26,985         |
| 5328                                | Advertising              | 2,550          | 0              | 2,550          | 2,550                       | 2,550          |
| <b>Supplies</b>                     |                          |                |                |                |                             |                |
| 5401                                | Office Supplies          | 2,000          | 142            | 2,000          | 2,000                       | 2,000          |
| 5404                                | Clothing Expense         | 3,500          | 2,762          | 3,500          | 3,500                       | 3,500          |
| 5407                                | Automotive Supplies      | 800            | 1,360          | 800            | 800                         | 800            |
| 5410                                | General Supplies         | 3,500          | 5,244          | 3,500          | 3,500                       | 3,500          |
| 5413                                | Chemical & Ordnance      | 4,125          | 5,846          | 4,125          | 4,125                       | 4,125          |
| 5422                                | Data Processing Supplies | 1,200          | 279            | 1,500          | 1,500                       | 4,000          |
| 5425                                | Botanical & Agricultural | 2,350          | 1,850          | 2,350          | 2,350                       | 2,350          |
| 5428                                | Recreation               | 1,000          | 1,596          | 1,000          | 1,000                       | 1,000          |
| 5431                                | Postage                  | 1,200          | 0              | 1,200          | 1,200                       | 1,200          |
| 5440                                | Concession Product       | 18,000         | 644            | 18,000         | 18,000                      | 18,000         |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                          | 108,090        | 70,115         | 110,390        | 110,390                     | 116,790        |
| <b>OUTLAY</b>                       |                          |                |                |                |                             |                |
| 5804                                | Office Equipment         | 5,200          | 5,859          | 6,000          | 0                           | 0              |
| <b>TOTAL OUTLAY</b>                 |                          | 5,200          | 5,859          | 6,000          | 0                           | 0              |
| <b>TOTAL SWIMMING POOL</b>          |                          | 345,899        | 248,363        | 353,059        | 314,685                     | 334,835        |

**CITY OF KAUKAUNA**

**2022 BUDGET**

*DIVISION: COMMUNITY ENRICHMENT*

*DEPARTMENT: SWIMMING POOL*

| <i>TITLE OF POSITION</i>   | <i>NUMBER OF<br/>FULL-TIME EQUIVALENTS</i> |             | <i>2021<br/>BUDGET</i> | <i>2021<br/>ESTIMATED<br/>ACTUAL</i> | <i>2022<br/>PROPOSED<br/>BUDGET</i> |
|----------------------------|--|-------------|------------------------|--------------------------------------|-------------------------------------|
|                            | <i>2021</i>                                | <i>2022</i> |                        |                                      |                                     |
| <b>Recreation Director</b> | 0.33                                       | 0.33        | 26,427                 | 26,427                               | 27,220                              |
| <b>Office Assistant</b>    | 0.33                                       | 0.33        | 13,686                 | 14,438                               | 14,872                              |
| <b>TOTAL</b>               | 0.67                                       | 0.67        | 40,113                 | 40,865                               | 42,092                              |



## **CITY OF KAUKAUNA**

### **2022 BUDGET**

*DIVISION: COMMUNITY ENRICHMENT*

*DEPARTMENT: YOUTH PROGRAMS*

#### ***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.

#### ***2020 - 2021 Goals and Objectives***

Implement KRD Strategic Plan. Add 1-2 New Classes. Propose New Program Fee Structure.

#### ***2020 - 2021 Accomplishments***

Added Fly Tying Classes

Added Esports Programs

Added Babysitting Clinic (Cancelled due to COVID-19)

#### ***2021 - 2022 Goals and Objectives***

Add 1-2 New Classes. Propose New Program Fee Structure

# CITY OF KAUKAUNA

## 2022 BUDGET

DIVISION: COMMUNITY ENRICHMENT  
DEPARTMENT: YOUTH PROGRAMS

### Service Efforts:

| INDICATOR                          | 2019 | 2020* | 2021*   |
|------------------------------------|------|-------|---------|
| Gymnastics participants            | 289  | 0*    | 301*    |
| Summer sports participants         | 177  | 86*   | 41*     |
| Boys volleyball league             | 44   | 41*   | 0*      |
| Flag football participants         | 68   | 0*    | 38*     |
| Football FUNdamentals participants | 51   | 0*    | 61*     |
| Wrestling participants             | 176  | 0*    | 54*     |
| Winter basketball participants     | 100  | 0*    | 0*      |
| Kidz Academy participants          | 79   | 0*    | 33*     |
| Girls Softball participants        | 91   | 0*    | 77*     |
| Safety Town participants           | 60   | 40*   | 62*     |
| Disc Golf Instruction              | 11   | 0*    | 0*      |
| Volleyball Instruction             | 23   | 0*    | 32*     |
| Junior Golf League                 | 53   | 0*    | 43*     |
| Pee Wee Golf                       | 26   | 0*    | 27*     |
| Golf Instruction                   | 23   | 0*    | 12*     |
| KidStage                           | 32   | 0*    | 66*     |
| Martial Arts                       | 27   | 13*   | 38*     |
| Archery Instruction                | 72   | 9*    | 0*      |
| Rifle Instruction                  | 33   | 0*    | 0*      |
| Lil Mad Kat Art Classes            | 21   | 28*   | 52*     |
| Tree Climbing                      | 17   | 10*   | 14*     |
| Beginning Sport Clays              | 17   | 0*    | 0*      |
| Kids Fun Runs                      | 16   | 0*    | 0*      |
| Explore Bowhunting                 | -    | -     | -       |
| Mother's Day Balloon Bouquet       | -    | -     | -       |
| Cake Decorating                    | -    | -     | -       |
| Youth Enrichment League            | 9    | 7*    | 16*     |
| Hunter's Safety                    | 15   | 25*   | -0*     |
| Elephant and Piggie Meet & Greet   | 31   | -     | -       |
| SCRAPS Class                       | 4    | 0*    | 0*      |
| Zumba Kids/Zumba Kids Jr           | 34   | 11*   | 8*      |
| Get Your Edge Sport Stacking Camp  | -    | 2*    | 20*     |
| Daddy – Daughter Dance             | -    | 86    | 0*      |
| Fly Tying for Beginners            | -    | -     | 14      |
| Esports                            | -    | -     | 30      |
| Babysitting Clinc                  | -    | -     | (42) 0* |

\* Registration has been affected by COVID-19.



## CITY OF KAUKAUNA

## 2022 BUDGET

FUND: 101  
DEPT: 55305

DIVISION: COMMUNITY ENRICHMENT  
DEPARTMENT: YOUTH PROGRAMS

| OBJECT<br>CODE               | DESCRIPTION              | 2020    | 2020   | 2021    | 2021                | 2022    |
|------------------------------|--------------------------|---------|--------|---------|---------------------|---------|
|                              |                          | BUDGET  | ACTUAL | BUDGET  | ESTIMATED<br>ACTUAL | BUDGET  |
| PERSONNEL SERVICES           |                          |         |        |         |                     |         |
| Wages & Salaries             |                          |         |        |         |                     |         |
| 5101                         | Regular Payroll          | 39,436  | 27,184 | 40,113  | 40,865              | 42,092  |
| 5104                         | Temporary Payroll        | 59,318  | 5,694  | 60,355  | 29,803              | 42,324  |
| 5107                         | Overtime Pay             | 0       | 0      | 0       | 0                   | 0       |
| Fringe Benefits              |                          |         |        |         |                     |         |
| 5151                         | Retirement Plan          | 0       | 0      | 0       | 0                   | 0       |
| 5152                         | Residency                | 0       | 0      | 0       | 0                   | 0       |
| 5154                         | Social Security          | 3,877   | 1,924  | 3,944   | 3,558               | 3,834   |
| 5157                         | Group Health Insurance   | 0       | 0      | 0       | 0                   | 0       |
| 5160                         | Group Life Insurance     | 54      | 0      | 60      | 0                   | 0       |
| 5163                         | Workers Compensation     | 3,803   | 202    | 3,777   | 1,127               | 1,477   |
| TOTAL PERSONNEL SERVICES     |                          | 106,488 | 35,005 | 108,249 | 75,353              | 89,727  |
| NON-PERSONNEL SERVICES       |                          |         |        |         |                     |         |
| Travel/Training              |                          |         |        |         |                     |         |
| 5205                         | Seminar Expense          | 600     | 395    | 600     | 600                 | 1,600   |
| 5208                         | Travel - City Business   | 0       | 0      | 0       | 0                   | 0       |
| 5211                         | Education & Memberships  | 200     | 150    | 200     | 200                 | 200     |
| Purchased Services           |                          |         |        |         |                     |         |
| 5303                         | Communications           | 160     | 0      | 160     | 160                 | 1,160   |
| 5318                         | Maintenance - Automotive | 350     | 0      | 350     | 350                 | 350     |
| 5325                         | Contractual Services     | 8,650   | 5,612  | 9,650   | 9,650               | 9,650   |
| 5328                         | Advertising              | 3,400   | 545    | 3,400   | 3,400               | 3,400   |
| 5386                         | Youth Baseball           | 0       | 0      | 0       | 0                   | 0       |
| 5389                         | Girls Softball           | 12,000  | 293    | 12,000  | 12,000              | 12,000  |
| 5390                         | Youth Wrestling          | 7,000   | 1,377  | 7,000   | 7,000               | 7,000   |
| Supplies                     |                          |         |        |         |                     |         |
| 5401                         | Office Supplies          | 1,000   | 575    | 1,000   | 1,000               | 1,000   |
| 5404                         | Clothing Expense         | 8,500   | 1,031  | 8,500   | 8,500               | 8,500   |
| 5407                         | Automotive Supplies      | 500     | 56     | 500     | 500                 | 500     |
| 5422                         | Data Processing Supplies | 1,200   | 2,683  | 1,500   | 1,500               | 4,000   |
| 5428                         | Recreation               | 9,450   | 2,254  | 9,450   | 9,450               | 9,450   |
| 5431                         | Postage                  | 1,200   | 0      | 1,200   | 1,200               | 1,200   |
| TOTAL NON-PERSONNEL SERVICES |                          | 54,210  | 14,970 | 55,510  | 55,510              | 60,010  |
| OUTLAY                       |                          |         |        |         |                     |         |
| 5804                         | Office Equipment         | 0       | 0      | 0       | 0                   | 0       |
| TOTAL OUTLAY                 |                          | 0       | 0      | 0       | 0                   | 0       |
| TOTAL YOUTH PROGRAMS         |                          | 160,698 | 49,975 | 163,759 | 130,863             | 149,737 |

**CITY OF KAUKAUNA**

**2022 BUDGET**

*DIVISION: COMMUNITY ENRICHMENT*

*DEPARTMENT: YOUTH PROGRAM*

| <i>TITLE OF POSITION</i>   | <i>NUMBER OF<br/>FULL-TIME EQUIVALENTS</i> |             | <i>2021<br/>BUDGET</i> | <i>2021<br/>ESTIMATED<br/>ACTUAL</i> | <i>2022<br/>PROPOSED<br/>BUDGET</i> |
|----------------------------|--|-------------|------------------------|--------------------------------------|-------------------------------------|
|                            | <i>2021</i>                                | <i>2022</i> |                        |                                      |                                     |
| <b>Recreation Director</b> | 0.33                                       | 0.33        | 26,427                 | 26,427                               | 27,220                              |
| <b>Office Assistant</b>    | 0.33                                       | 0.33        | 13,686                 | 14,438                               | 14,872                              |
| <b>TOTAL</b>               | 0.67                                       | 0.67        | 40,113                 | 40,865                               | 42,092                              |

## **CITY OF KAUKAUNA**

### **2022 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.

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**  
**DEPT: 55200**

*DIVISION: PARKS*  
*DEPARTMENT: PARKS*

| OBJECT                       |                                | 2020    | 2020    | 2021    | 2021                | 2022    |
|------------------------------|--------------------------------|---------|---------|---------|---------------------|---------|
| CODE                         | DESCRIPTION                    | BUDGET  | ACTUAL  | BUDGET  | ESTIMATED<br>ACTUAL | BUDGET  |
| NON-PERSONNEL SERVICES       |                                |         |         |         |                     |         |
| Purchased Services           |                                |         |         |         |                     |         |
| 5309                         | Water, Sewer & Electric        | 35,000  | 35,753  | 35,000  | 35,000              | 35,000  |
| 5312                         | Maintenance - Building         | 3,000   | 795     | 2,000   | 6,000               | 2,000   |
| 5318                         | Maintenance - Automotive       | 0       | 0       | 0       | 0                   | 0       |
| 5321                         | Maintenance - Other Equipment  | 29,000  | 28,662  | 30,000  | 25,000              | 30,000  |
| 5322                         | Maintenance - Roads & Walks    | 3,000   | 5,932   | 5,000   | 5,500               | 5,000   |
| 5325                         | Contractual Services           | 15,000  | 32,179  | 15,000  | 13,000              | 15,000  |
| Supplies                     |                                |         |         |         |                     |         |
| 5407                         | Automotive Supplies            | 5,000   | 6,271   | 7,000   | 7,000               | 7,000   |
| 5410                         | General Supplies               | 5,000   | 10,223  | 7,000   | 5,000               | 7,000   |
| 5416                         | Custodial Supplies             | 0       | 582     | 0       | 500                 | 0       |
| 5425                         | Botanical & Agricultural       | 6,500   | 7,080   | 7,000   | 5,000               | 7,000   |
| 5437                         | Plumbing Supplies              | 1,500   | 167     | 1,500   | 1,000               | 1,500   |
| 5450                         | Dog Park Supplies              | 1,500   | 371     | 1,500   | 1,500               | 1,500   |
| 5460                         | Disk Golf Course Supplies      | 1,500   | 0       | 1,500   | 0                   | 1,500   |
| TOTAL NON-PERSONNEL SERVICES |                                | 106,000 | 128,012 | 112,500 | 104,500             | 112,500 |
| OUTLAY                       |                                |         |         |         |                     |         |
| 5807                         | Machinery, Tools & Instruments | 0       | 3,504   | 0       | 1,900               | 0       |
| 5833                         | Park Equipment                 | 3,300   | 3,921   | 3,300   | 0                   | 3,300   |
| TOTAL OUTLAY                 |                                | 3,300   | 7,425   | 3,300   | 1,900               | 3,300   |
| TOTAL PARKS                  |                                | 109,300 | 135,436 | 115,800 | 106,400             | 115,800 |

## **CITY OF KAUKAUNA**

### **2022 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.

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: OTHER*

**DEPT: 59475**

*DEPARTMENT: HEALTH INSURANCE*

|                                 |                               |         |         |         |           | 2021    |
|---------------------------------|-------------------------------|---------|---------|---------|-----------|---------|
| OBJECT                          |                               | 2020    | 2020    | 2021    | ESTIMATED | 2022    |
| CODE                            | DESCRIPTION                   | BUDGET  | ACTUAL  | BUDGET  | ACTUAL    | BUDGET  |
| <b>PERSONNEL SERVICES</b>       |                               |         |         |         |           |         |
| <i>Fringe Benefits</i>          |                               |         |         |         |           |         |
| <b>5157</b>                     | <b>Group Health Insurance</b> | 249,475 | 235,344 | 256,539 | 274,300   | 268,666 |
| <b>TOTAL PERSONNEL SERVICES</b> |                               | 249,475 | 235,344 | 256,539 | 274,300   | 268,666 |
| <b>TOTAL HEALTH INSURANCE</b>   |                               | 249,475 | 235,344 | 256,539 | 274,300   | 268,666 |

## **CITY OF KAUKAUNA**

### **2022 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.

**CITY OF KAUKAUNA**

**2022 BUDGET**

**FUND: 101**

*DIVISION: OTHER*

**DEPT: 59375**

*DEPARTMENT: PROPERTY & LIABILITY INSURANCE*

| OBJECT                          |                   | 2020    |         | 2021    |                  | 2022    |
|---------------------------------|-------------------|---------|---------|---------|------------------|---------|
| CODE                            | DESCRIPTION       | BUDGET  | ACTUAL  | BUDGET  | ESTIMATED ACTUAL | BUDGET  |
| NON-PERSONNEL SERVICES          |                   |         |         |         |                  |         |
| Purchased Services              |                   |         |         |         |                  |         |
| 5331                            | General Insurance | 115,700 | 123,277 | 128,190 | 163,114          | 169,542 |
| 5332                            | Insurance Claim   | 0       | 117,094 | 0       | 0                | 0       |
| TOTAL NON-PERSONNEL SERVICES    |                   | 115,700 | 240,371 | 128,190 | 163,114          | 169,542 |
| TOTAL LIABILITY & PROPERTY INS. |                   | 115,700 | 240,371 | 128,190 | 163,114          | 169,542 |





**CITY OF KAUKAUNA**  
**2022 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 Runoff Unit (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. The ERU rate is budgeted to increase \$0.50 per ERU at \$96/ERU/year for the 2022 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 \$8.00/month.

In 2019, City Finance changed the way debt is being managed within this utility fund. Rather than having a few smaller bond issues, the city began borrowing 3 years of project costs at one time. This will save on issuance costs and to help better manage the debt coverage ratio. With the larger borrowing, it makes it easier to manage the annual bond payments and monitor the ERU rate to ensure the rate is adequate to the expenses of the Utility fund.

## CITY OF KAUKAUNA

### 2022 BUDGET

STORM WATER UTILITY FUND (601)

PROJECTED CASH BALANCE AS OF DECEMBER 31, 2021

| DESCRIPTION  |           | BALANCE   |
|--|-----------|-----------|
| <b>BALANCE AS OF JANUARY 1, 2021</b>                         |           |           |
| Unassigned Cash And Receivable Balance                       |           | 724,161   |
| Restricted Cash And Receivable Balance                       |           | 2,292,618 |
| Total Cash And Receivable Balance Net of Current Liabilities |           | 3,016,779 |
| <b>PROJECTED CHANGE IN CASH BALANCE FOR 2021</b>             |           |           |
| Revenues & Other Financing Sources                           | 1,236,000 |           |
| Expenses Net of Depreciation                                 | (394,448) |           |
| Debt Service - Principal and Interest                        | (614,316) | 227,236   |
| <b>PROJECTED CASH BALANCE AS OF DECEMBER 31 2021</b>         |           |           |
| Projected Cash Balance Net of Current Liabilities            |           | 3,244,015 |

# CITY OF KAUKAUNA

## 2022 BUDGET STORM WATER UTILITY (601) BUDGETED REVENUE & EXPENDITURE SUMMARY

| DESCRIPTION  | 2020<br>BUDGET   | 2020<br>ACTUAL   | 2021<br>BUDGET   | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET   |
|--|------------------|------------------|------------------|-----------------------------|------------------|
| <b>REVENUE</b>   |                  |                  |                  |                             |                  |
| Storm Water Utility Fees*                              | 1,300,000        | 1,321,069        | 1,300,000        | 1,236,000                   | 1,320,000        |
| Permit Fees  | 11,000           | 6,073            | 8,000            | 6,315                       | 8,000            |
| <b>TOTAL REVENUE</b>                                   | <b>1,311,000</b> | <b>1,327,142</b> | <b>1,308,000</b> | <b>1,242,315</b>            | <b>1,328,000</b> |
| <b>EXPENSES</b>  |                  |                  |                  |                             |                  |
| <b>PERSONNEL SERVICES</b>                              |                  |                  |                  |                             |                  |
| Street Cleaning  | 181,349          | 198,548          | 181,854          | 186,858                     | 187,468          |
| Storm Sewer Maintenance                                | 167,867          | 640,613          | 166,840          | 96,057                      | 113,391          |
| KU Meter Reading / Billing Charges                     | 13,000           | (640)            | 13,203           | 13,000                      | 14,766           |
| Administrative Costs                                   | 99,355           | 97,440           | 98,533           | 98,533                      | 88,070           |
| Depreciation   | 127,776          | 148,857          | 175,445          | 148,857                     | 175,445          |
| <b>TOTAL OPERATING EXPENSES</b>                        | <b>589,347</b>   | <b>1,084,818</b> | <b>635,875</b>   | <b>543,305</b>              | <b>579,140</b>   |
| <b>NONOPERATING (REVENUES) EXPENSES</b>                |                  |                  |                  |                             |                  |
| State Storm Water Grant                                | 0                | 129,385          | 0                | 0                           | 0                |
| Interest Income  | 0                | 4,581            | 0                | 2,500                       | 2,500            |
| Interest & Fiscal Charges - Trans to Debt Fund         | 172,037          | 132,604          | 164,496          | 151,926                     | 150,657          |
| Capital Improvements                                   | 0                | 0                | 0                | 0                           | 0                |
| <b>TOTAL NONOPERATING EXPENSES (REVENUES)</b>          | <b>172,037</b>   | <b>(1,362)</b>   | <b>164,496</b>   | <b>149,426</b>              | <b>148,157</b>   |
| <b>DEBT PAYMENT - PRINCIPAL ONLY</b>                   |                  |                  |                  |                             |                  |
| Principal - Transfer to Debt Service Fund              | 581,565          | 0                | 462,390          | 462,390                     | 315,480          |
| <b>TOTAL PAYMENT - PRINCIPAL ONLY</b>                  | <b>581,565</b>   | <b>0</b>         | <b>462,390</b>   | <b>462,390</b>              | <b>315,480</b>   |
| <b>EXCESS (DEFICIT) REVENUES OVER<br/>EXPENDITURES</b> | <b>(31,948)</b>  | <b>243,686</b>   | <b>45,239</b>    | <b>87,194</b>               | <b>285,223</b>   |

# CITY OF KAUKAUNA

## 2022 BUDGET

FUND: 601

STORM WATER UTILITY

DEPT: 53441

DEPARTMENT: STORM SEWER MAINTENANCE

| OBJECT<br>CODE                       | DESCRIPTION                 | 2020<br>BUDGET | 2020<br>ACTUAL | 2021<br>BUDGET | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET |
|--------------------------------------|-----------------------------|----------------|----------------|----------------|-----------------------------|----------------|
| <b>PERSONNEL SERVICES</b>            |                             |                |                |                |                             |                |
| <i>Wages &amp; Salaries</i>          |                             |                |                |                |                             |                |
| 5101                                 | Regular Payroll             | 59,065         | 61,924         | 60,532         | 35,532                      | 47,228         |
| 5107                                 | Overtime Payments           | 1,000          | 1,909          | 1,200          | 2,000                       | 1,400          |
| 5110                                 | Shift Premium Pay           | 15             | 11             | 10             | 10                          | 10             |
| 5113                                 | Job Class Premium Pay       | 25             | 40             | 30             | 5                           | 30             |
| 5119                                 | Longevity Pay               | 360            | 360            | 360            | 0                           | 0              |
| 5125                                 | Call Time                   | 250            | 0              | 200            | 0                           | 0              |
| <i>Fringe Benefits</i>               |                             |                |                |                |                             |                |
| 5151                                 | Retirement Plan             | 4,098          | (208)          | 4,207          | 0                           | 0              |
| 5152                                 | Residency                   | 3,643          | 3,835          | 3,740          | 0                           | 0              |
| 5154                                 | Social Security             | 4,645          | 4,180          | 4,768          | 2,872                       | 3,723          |
| 5157                                 | Group Health Insurance      | 23,171         | 23,243         | 24,035         | 0                           | 0              |
| 5160                                 | Group Life Insurance        | 200            | 199            | 208            | 0                           | 0              |
| 5163                                 | Workers Compensation        | 2,295          | 2,387          | 2,250          | 0                           | 0              |
| <b>TOTAL PERSONNEL SERVICES</b>      |                             | 98,767         | 97,880         | 101,540        | 40,419                      | 52,391         |
| <b>NON-PERSONNEL SERVICES</b>        |                             |                |                |                |                             |                |
| <i>Purchased Services</i>            |                             |                |                |                |                             |                |
| 5309                                 | Water, Sewer & Electric     | 29,000         | 23,847         | 28,000         | 21,879                      | 24,000         |
| 5318                                 | Maintenance - Automotive    | 0              | 0              | 0              | 0                           | 0              |
| 5321                                 | Maintenance - Other Equip   | 700            | 168            | 500            | 400                         | 500            |
| 5322                                 | Maintenance - Roads & Walks | 4,500          | 4,774          | 4,000          | 3,278                       | 4,000          |
| 5325                                 | Contractual Services        | 32,000         | 511,688        | 30,000         | 27,704                      | 30,000         |
| <i>Supplies</i>                      |                             |                |                |                |                             |                |
| 5407                                 | Automotive Supplies         | 2,900          | 2,256          | 2,800          | 2,377                       | 2,500          |
| 5410                                 | General Supplies            | 0              | 0              | 0              | 0                           | 0              |
| <b>TOTAL NON-PERSONNEL SERVICES</b>  |                             | 69,100         | 542,733        | 65,300         | 55,638                      | 61,000         |
| <b>TOTAL STORM SEWER MAINTENANCE</b> |                             | 167,867        | 640,613        | 166,840        | 96,057                      | 113,391        |

**CITY OF KAUKAUNA**

**2022 BUDGET**

**STORM WATER UTILITY**

**DEPARTMENT: STORM SEWER MAINTENANCE**

| <i>TITLE OF POSITION</i>        | <i>NUMBER OF<br/>FULL-TIME EQUIVALENTS</i> |             | <i>2021<br/>BUDGET</i> | <i>2021<br/>ESTIMATED<br/>ACTUAL</i> | <i>2022<br/>PROPOSED<br/>BUDGET</i> |
|---------------------------------|--|-------------|------------------------|--------------------------------------|-------------------------------------|
|                                 | <i>2021</i>                                | <i>2022</i> |                        |                                      |                                     |
| <b>Sewer Crew</b>               | 1.00                                       | 0.50        | 60,532                 | 30,532                               | 31,178                              |
| <b>Heavy Equipment Operator</b> | 0.00                                       | 0.25        | 0                      | 5,000                                | 16,050                              |
| <b>TOTAL</b>                    | 1.00                                       | 0.75        | 60,532                 | 35,532                               | 47,228                              |

# CITY OF KAUKAUNA

## 2022 BUDGET

FUND: 601  
DEPT: 53302

STORM WATER UTILITY  
DEPARTMENT: STREET CLEANING

| OBJECT<br>CODE                      | DESCRIPTION              | 2020<br>BUDGET | 2020<br>ACTUAL | 2021<br>BUDGET | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET |
|-------------------------------------|--------------------------|----------------|----------------|----------------|-----------------------------|----------------|
| <b>PERSONNEL SERVICES</b>           |                          |                |                |                |                             |                |
| <i>Wages &amp; Salaries</i>         |                          |                |                |                |                             |                |
| 5101                                | Regular Payroll          | 90,757         | 105,644        | 93,031         | 93,031                      | 95,818         |
| 5107                                | Overtime Payments        | 3,000          | 6,809          | 3,000          | 6,497                       | 6,000          |
| 5110                                | Shift Premium Pay        | 150            | 173            | 150            | 150                         | 150            |
| 5113                                | Job Class Premium Pay    | 25             | 61             | 25             | 50                          | 50             |
| 5119                                | Longevity pay            | 608            | 608            | 630            | 420                         | 440            |
| 5125                                | Call Time                | 50             | 0              | 50             | 0                           | 0              |
| <i>Fringe Benefits</i>              |                          |                |                |                |                             |                |
| 5151                                | Retirement Plan          | 6,385          | 5,671          | 6,540          | 4,688                       | 4,605          |
| 5152                                | Residency                | 3,648          | 3,963          | 3,740          | 3,740                       | 3,852          |
| 5154                                | Social Security          | 7,236          | 7,801          | 7,412          | 7,661                       | 7,838          |
| 5157                                | Group Health Insurance   | 23,171         | 23,243         | 24,035         | 24,035                      | 23,401         |
| 5160                                | Group Life Insurance     | 243            | 218            | 243            | 326                         | 342            |
| 5163                                | Workers Compensation     | 3,576          | 2,461          | 3,498          | 2,625                       | 2,472          |
| <b>TOTAL PERSONNEL SERVICES</b>     |                          | 138,849        | 156,652        | 142,354        | 143,223                     | 144,968        |
| <b>NON-PERSONNEL SERVICES</b>       |                          |                |                |                |                             |                |
| <i>Purchased Services</i>           |                          |                |                |                |                             |                |
| 5318                                | Maintenance - Automotive | 22,000         | 24,161         | 23,000         | 21,043                      | 23,000         |
| <i>Supplies</i>                     |                          |                |                |                |                             |                |
| 5407                                | Automotive Supplies      | 15,000         | 14,751         | 12,000         | 15,372                      | 15,000         |
| 5410                                | General Supplies         | 5,500          | 2,984          | 4,500          | 7,220                       | 4,500          |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                          | 42,500         | 41,896         | 39,500         | 43,635                      | 42,500         |
| <b>TOTAL STREET CLEANING</b>        |                          | 181,349        | 198,548        | 181,854        | 186,858                     | 187,468        |

**CITY OF KAUKAUNA**

**2022 BUDGET**

**STORM WATER UTILITY  
DEPARTMENT: STREET CLEANING**

| <i>TITLE OF POSITION</i>        | <i>NUMBER OF<br/>FULL-TIME EQUIVALENTS</i> |             | <i>2021<br/>BUDGET</i> | <i>2021<br/>ESTIMATED<br/>ACTUAL</i> | <i>2022<br/>PROPOSED<br/>BUDGET</i> |
|---------------------------------|--|-------------|------------------------|--------------------------------------|-------------------------------------|
|                                 | <i>2021</i>                                | <i>2022</i> |                        |                                      |                                     |
| <b>Heavy Equipment Operator</b> | 1.00                                       | 1.00        | 62,335                 | 62,335                               | 64,200                              |
| <b>Tandem Trucks</b>            | 0.50                                       | 0.50        | 30,696                 | 30,696                               | 31,618                              |
| <b>TOTAL</b>                    | 1.50                                       | 1.50        | 93,031                 | 93,031                               | 95,818                              |



# CITY OF KAUKAUNA

## 2022 BUDGET

FUND: 601

STORM WATER UTILITY

DEPT: 53609

DEPARTMENT: SEWER USER BILLING COST

| OBJECT<br>CODE                       | DESCRIPTION          | 2020<br>BUDGET | 2020<br>ACTUAL | 2021<br>BUDGET | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET |
|--------------------------------------|----------------------|----------------|----------------|----------------|-----------------------------|----------------|
| <b>NON-PERSONNEL SERVICES</b>        |                      |                |                |                |                             |                |
| <i>Purchased Services</i>            |                      |                |                |                |                             |                |
| 5325                                 | Contractual Services | 13,000         | (640)          | 13,203         | 13,000                      | 14,766         |
| <b>TOTAL NON-PERSONNEL SERVICES</b>  |                      | 13,000         | (640)          | 13,203         | 13,000                      | 14,766         |
| <b>TOTAL SEWER USER BILLING COST</b> |                      | 13,000         | (640)          | 13,203         | 13,000                      | 14,766         |

## CITY OF KAUKAUNA

### 2022 BUDGET

#### STORM WATER UTILITY SUMMARY OF DEBT SERVICE COSTS

|                    | 12/31/2021<br>BALANCE | 12/31/2022<br>BALANCE | PRINCIPAL<br>MATURITIES | INTEREST | TOTAL<br>PRINCIPAL<br>AND INTEREST |
|--------------------|-----------------------|-----------------------|-------------------------|----------|------------------------------------|
| 2015B G.O. Notes   | 838,000               | 660,000               | 178,000                 | 22,470   | 200,470                            |
| 2012 G.O. Notes    | 62,480                | 0                     | 62,480                  | 937      | 63,417                             |
| 2016C Revenue Bond | 975,000               | 900,000               | 75,000                  | 27,500   | 102,500                            |
| 2019 BANS          | 3,800,000             | 3,800,000             | 0                       | 99,750   | 99,750                             |
| Totals             | 5,675,480             | 5,360,000             | 315,480                 | 150,657  | 466,137                            |



**CITY OF KAUKAUNA**  
**2022 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 is anticipated to change for 2022 budget to \$7.00 per 100 cubic feet.

In 2019, City Finance changed the way debt is being managed within this utility fund. Rather than having a few smaller bond issues, the city began borrowing 3 years of projects at one time to save on issuance costs and to help better manage the debt coverage ratio. With the larger borrowing, it makes it easier to manage the annual bond payments and monitor the user fee rate to ensure the rate is adequate to the expenses of the Utility fund.

## CITY OF KAUKAUNA

### 2022 BUDGET

SANITARY SEWER UTILITY FUND (602)

PROJECTED CASH BALANCE AS OF DECEMBER 31, 2021

| DESCRIPTION  | BALANCE     |
|--|-------------|
| <b>BALANCE AS OF JANUARY 1, 2021</b>                         |             |
| Unassigned Cash And Receivable Balance                       | 3,243,963   |
| Restricted Cash And Receivable Balance                       | 2,290,591   |
| Total Cash And Receivable Balance Net of Current Liabilities | 5,534,554   |
| <b>PROJECTED CHANGE IN CASH BALANCE FOR 2021</b>             |             |
| Revenues & Other Financing Sources                           | 3,141,848   |
| Expenses Net of Depreciation                                 | (2,339,684) |
| Debt Service - Principal and Interest                        | (143,975)   |
|  | 658,189     |
| <b>PROJECTED CASH BALANCE AS OF DECEMBER 31 2021</b>         |             |
| Projected Cash Balance Net of Current Liabilities            | 6,192,743   |

# CITY OF KAUKAUNA

## 2022 BUDGET

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

| DESCRIPTION  | 2020<br>BUDGET   | 2020<br>ACTUAL   | 2021<br>BUDGET   | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET   |
|--|------------------|------------------|------------------|-----------------------------|------------------|
| <b>REVENUE</b>   |                  |                  |                  |                             |                  |
| Sanitary Sewer Utility Fees                            | 3,500,000        | 3,463,639        | 3,450,000        | 3,139,148                   | 3,244,549        |
| Interest Income  | 2,500            | 3,911            | 2,500            | 2,700                       | 2,500            |
| <b>TOTAL REVENUE</b>                                   | <b>3,502,500</b> | <b>3,467,550</b> | <b>3,452,500</b> | <b>3,141,848</b>            | <b>3,247,049</b> |
| <b>EXPENSES</b>  |                  |                  |                  |                             |                  |
| <i>OPERATING EXPENSES</i>                              |                  |                  |                  |                             |                  |
| Sanitary Sewer Maintenance                             | 204,984          | 280,543          | 211,786          | 312,812                     | 258,107          |
| HOVMSD Sewerage Treatment Costs                        | 1,800,000        | 1,769,837        | 1,750,000        | 1,646,804                   | 1,675,000        |
| KU Meter Reading / Billing Charges                     | 247,000          | 293,311          | 250,847          | 264,050                     | 280,561          |
| Administrative Costs                                   | 110,902          | 117,098          | 116,018          | 116,018                     | 122,654          |
| Depreciation   | 286,417          | 312,454          | 340,087          | 319,016                     | 340,087          |
| <b>TOTAL OPERATING EXPENSES</b>                        | <b>2,649,303</b> | <b>2,773,243</b> | <b>2,668,738</b> | <b>2,658,700</b>            | <b>2,676,409</b> |
| <i>NONOPERATING (REVENUES) EXPENSES</i>                |                  |                  |                  |                             |                  |
| Capital Improvements                                   | 0                | (1,366)          | 0                | 0                           | 0                |
| Interest & Fiscal Charges - Trans to Debt Fund         | 180,190          | 196,345          | 215,503          | 215,503                     | 203,469          |
| <b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>          | <b>180,190</b>   | <b>194,979</b>   | <b>215,503</b>   | <b>215,503</b>              | <b>203,469</b>   |
| <b>DEBT PAYMENT - PRINCIPAL ONLY</b>                   |                  |                  |                  |                             |                  |
| Principal Only   | 492,954          | 0                | 359,478          | 359,478                     | 350,000          |
| <b>TOTAL PAYMENT - PRINCIPAL ONLY</b>                  | <b>492,954</b>   | <b>0</b>         | <b>359,478</b>   | <b>359,478</b>              | <b>350,000</b>   |
| <b>EXCESS (DEFICIT) REVENUES OVER<br/>EXPENDITURES</b> | <b>180,053</b>   | <b>499,328</b>   | <b>208,781</b>   | <b>(91,833)</b>             | <b>17,171</b>    |

# CITY OF KAUKAUNA

## 2022 BUDGET

FUND: 602

SANITARY SEWER UTILITY

DEPT: 53608

DEPARTMENT: SANITARY SEWER MAINTENANCE

| OBJECT<br>CODE                      | DESCRIPTION                   | 2020<br>BUDGET | 2020<br>ACTUAL | 2021<br>BUDGET | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET |
|-------------------------------------|-------------------------------|----------------|----------------|----------------|-----------------------------|----------------|
| <b>PERSONNEL SERVICES</b>           |                               |                |                |                |                             |                |
| <i>Wages &amp; Salaries</i>         |                               |                |                |                |                             |                |
| 5101                                | Regular Payroll               | 89,467         | 69,603         | 91,700         | 106,700                     | 109,584        |
| 5107                                | Overtime Payments             | 1,400          | 8,677          | 1,400          | 9,597                       | 5,000          |
| 5110                                | Shift Premium Pay             | 10             | 21             | 10             | 20                          | 20             |
| 5113                                | Job Class Premium Pay         | 1,500          | 1,773          | 1,500          | 1,800                       | 1,500          |
| 5119                                | Longevity Pay                 | 668            | 668            | 690            | 840                         | 840            |
| 5125                                | Call Time                     | 500            | 0              | 500            | 0                           | 0              |
| <i>Fringe Benefits</i>              |                               |                |                |                |                             |                |
| 5151                                | Retirement Plan               | 6,314          | 5,678          | 6,467          | 8,999                       | 8,585          |
| 5152                                | Residency                     | 5,613          | 4,557          | 5,748          | 7,999                       | 7,924          |
| 5154                                | Social Security               | 7,156          | 5,254          | 7,329          | 9,100                       | 8,946          |
| 5157                                | Group Health Insurance        | 23,171         | 23,243         | 24,035         | 53,878                      | 46,802         |
| 5160                                | Group Life Insurance          | 449            | 488            | 449            | 759                         | 797            |
| 5163                                | Workers Compensation          | 3,536          | 2,865          | 3,458          | 5,040                       | 4,609          |
| <b>TOTAL PERSONNEL SERVICES</b>     |                               | 139,784        | 122,827        | 143,286        | 204,732                     | 194,607        |
| <b>NON-PERSONNEL SERVICES</b>       |                               |                |                |                |                             |                |
| <i>Purchased Services</i>           |                               |                |                |                |                             |                |
| 5309                                | Water, Sewer & Electric       | 17,000         | 16,225         | 17,000         | 15,162                      | 17,000         |
| 5318                                | Maintenance - Automotive      | 1,500          | 3,787          | 3,500          | 3,154                       | 3,500          |
| 5321                                | Maintenance - Other Equip     | 6,500          | 5,076          | 4,000          | 28,593                      | 4,000          |
| 5322                                | Maintenance - Roads & Walks   | 12,000         | 275            | 10,000         | 3,000                       | 5,000          |
| 5325                                | Contractual Services          | 24,000         | 141,322        | 30,000         | 52,000                      | 30,000         |
| <i>Supplies</i>                     |                               |                |                |                |                             |                |
| 5407                                | Automotive Supplies           | 3,200          | 3,259          | 3,000          | 4,127                       | 3,000          |
| 5410                                | General Supplies              | 1,000          | 756            | 1,000          | 2,044                       | 1,000          |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                               | 65,200         | 170,702        | 68,500         | 108,080                     | 63,500         |
| <b>OUTLAY</b>                       |                               |                |                |                |                             |                |
| 5807                                | Machinery, Tools & Instrumnts | 0              | (12,985)       | 0              | 0                           | 0              |
| <b>TOTAL OUTLAY</b>                 |                               | 0              | (12,985)       | 0              | 0                           | 0              |
| <b>TOTAL SANITARY SEWER MAINT</b>   |                               | 204,984        | 280,543        | 211,786        | 312,812                     | 258,107        |

**CITY OF KAUKAUNA**

**2022 BUDGET**

*SANITARY SEWER SERVICE UTILITY*

*DEPARTMENT: SANITARY SEWER MAINTENANCE*

| <i>TITLE OF POSITION</i>        | <i>NUMBER OF<br/>FULL-TIME EQUIVALENTS</i> |             | <i>2021<br/>BUDGET</i> | <i>2021<br/>ESTIMATED<br/>ACTUAL</i> | <i>2022<br/>PROPOSED<br/>BUDGET</i> |
|---------------------------------|--|-------------|------------------------|--------------------------------------|-------------------------------------|
|                                 | <i>2021</i>                                | <i>2022</i> |                        |                                      |                                     |
| <b>Sewer Crew</b>               | 1.00                                       | 1.50        | 60,532                 | 90,532                               | 93,534                              |
| <b>Heavy Equipment Operator</b> | 0.50                                       | 0.25        | 31,168                 | 16,168                               | 16,050                              |
| <b>TOTAL</b>                    | 1.50                                       | 1.75        | 91,700                 | 106,700                              | 109,584                             |



# CITY OF KAUKAUNA

## 2022 BUDGET

FUND: 602

SANITARY SEWER UTILITY

DEPT: 53610

DEPARTMENT: HOVMSD-SEWERAGE TREATMENT

| OBJECT<br>CODE                      | DESCRIPTION                        | 2020<br>BUDGET | 2020<br>ACTUAL | 2021<br>BUDGET | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET |
|-------------------------------------|------------------------------------|----------------|----------------|----------------|-----------------------------|----------------|
| <b>NON-PERSONNEL SERVICES</b>       |                                    |                |                |                |                             |                |
| <b>Purchased Services</b>           |                                    |                |                |                |                             |                |
| <b>5309</b>                         | <b>Water, Sewer &amp; Electric</b> | 1,800,000      | 1,769,837      | 1,750,000      | 1,646,804                   | 1,675,000      |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                                    | 1,800,000      | 1,769,837      | 1,750,000      | 1,646,804                   | 1,675,000      |
| <b>TOTAL HOV SEWERAGE TREATMENT</b> |                                    | 1,800,000      | 1,769,837      | 1,750,000      | 1,646,804                   | 1,675,000      |

# CITY OF KAUKAUNA

## 2022 BUDGET

FUND: 602  
DEPT: 53609

SANITARY SEWER UTILITY  
DEPARTMENT: SEWER USER BILLING COST

| OBJECT<br>CODE                       | DESCRIPTION                 | 2020<br>BUDGET | 2020<br>ACTUAL | 2021<br>BUDGET | 2021<br>ESTIMATED<br>ACTUAL | 2022<br>BUDGET |
|--------------------------------------|-----------------------------|----------------|----------------|----------------|-----------------------------|----------------|
| <b>NON-PERSONNEL SERVICES</b>        |                             |                |                |                |                             |                |
| <b>Purchased Services</b>            |                             |                |                |                |                             |                |
| <b>5325</b>                          | <b>Contractual Services</b> | 247,000        | 293,311        | 250,847        | 264,050                     | 280,561        |
| <b>TOTAL NON-PERSONNEL SERVICES</b>  |                             | 247,000        | 293,311        | 250,847        | 264,050                     | 280,561        |
| <b>TOTAL SEWER USER BILLING COST</b> |                             | 247,000        | 293,311        | 250,847        | 264,050                     | 280,561        |

# CITY OF KAUKAUNA

## 2022 BUDGET

### SANITARY SEWER UTILITY SUMMARY OF DEBT SERVICE COSTS

| <i>DEBT ISSUE</i> | <i>12/31/2021<br/>BALANCE</i> | <i>12/31/2022<br/>BALANCE</i> | <i>PRINCIPAL<br/>MATURITIES</i> | <i>INTEREST</i> | <i>TOTAL<br/>PRINCIPAL<br/>AND INTEREST</i> |
|-------------------|-------------------------------|-------------------------------|---------------------------------|-----------------|---|
| 2013 Revenue Bond | 1,025,000                     | 900,000                       | 125,000                         | 43,531          | 168,531                                     |
| 2015 Revenue Bond | 800,000                       | 725,000                       | 75,000                          | 27,375          | 102,375                                     |
| 2016 Revenue Bond | 925,000                       | 825,000                       | 100,000                         | 26,250          | 126,250                                     |
| 2018 Revenue Bond | 1,075,000                     | 1,025,000                     | 50,000                          | 39,375          | 89,375                                      |
| 2019 BANS         | 2,550,000                     | 2,550,000                     | 0                               | 66,938          | 66,938                                      |
| Totals            | 6,375,000                     | 6,025,000                     | 350,000                         | 203,469         | 553,469                                     |

## RESOLUTION NO. 2021-5303

### RESOLUTION DESIGNATING APPROPRIATIONS AND LEVYING A TAX FOR THE 2022 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 2022, 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, Grignon Mansion 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 2021, collected in 2022, upon all taxable property within the City of Kaukauna as returned by the Assessor in the year 2021, 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 \$6,387,472.
2. There is levied upon the taxable property of the City of Kaukauna for the 1000 Islands Environmental Center, the sum of \$120,000.
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 \$3,783,090.
4. There is levied upon the taxable property of the City of Kaukauna for Grignon Mansion, the sum of \$44,175.
5. There is levied upon the taxable property of the City of Kaukauna for Nelson Crossing, the sum of \$1,800.

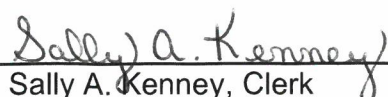
Introduced and adopted this the 16th day of November, 2021

APPROVED: \_\_\_\_\_



Anthony J. Penterman, Mayor

ATTEST: \_\_\_\_\_

  
Sally A. Kenney, Clerk



## APPENDIX A

### CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

| OBJECT<br>CODE           | DESCRIPTION                        | DEFINITION  |
|--------------------------|------------------------------------|---|
| <b>PERSONAL SERVICES</b> |                                    |   |
|                          | <u><b>Wage &amp; Salaries:</b></u> |   |
| 5101                     | <b>Regular Payroll -</b>           | Salaries and wages paid to regular authorized employees whether full-time or part-time.   |
| 5104                     | <b>Temporary Payroll -</b>         | Salaries and wages paid to temporary or seasonal employees.   |
| 5107                     | <b>Overtime Payments -</b>         | Payments made to full-time or part-time employees for overtime services.  |
| 5110                     | <b>Shift Premium Pay -</b>         | 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                     | <b>Job Class Premium Pay -</b>     | 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                     | <b>Holiday Pay -</b>               | 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                     | <b>Longevity Pay -</b>             | Wages paid to employees based on years of service.  |
| 5122                     | <b>FLSA Pay -</b>                  | Wages paid to employees above contractual requirements to conform with FLSA regulations.  |
| 5125                     | <b>Call Time Pay -</b>             | Wages paid to employees per Union Contract for call time.   |
|                          | <u><b>Fringe Benefits:</b></u>     |   |
| 5151                     | <b>Retirement Pay -</b>            | Employee and employer contributions to Wisconsin Retirement System net of any employee's contribution where applicable.   |
| 5152                     | <b>Residency</b>                   | Employer only contributions for all employees living within City Corporate Limit made to 401A plan at 6% of employee's earnings   |
| 5154                     | <b>Social Security -</b>           | Employer's social security and medicare only contributions made on behalf of City employees.  |
| 5157                     | <b>Group Health Insurance -</b>    | Employee's health insurance premium net of employee's contribution where applicable.  |
| 5160                     | <b>Group Life Insurance -</b>      | Employee's life insurance premium net of employee's contribution where applicable.  |

## APPENDIX A

### CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

| OBJECT<br>CODE               | DESCRIPTION                          | DEFINITION   |
|------------------------------|--------------------------------------|--|
| <b>PERSONAL SERVICES</b>     |                                      |  |
|                              | <u><b>Fringe Benefits:</b></u>       |  |
| 5163                         | <b>Workers Compensation -</b>        | Employer's worker's compensation insurance premiums paid on behalf of City employees.  |
| 5166                         | <b>Unemployment Insurance -</b>      | Reimbursement to the State of Wisconsin for unemployment compensation paid on behalf of unemployed City workers.   |
| <b>NON-PERSONAL SERVICES</b> |                                      |  |
|                              | <u><b>Travel/Training:</b></u>       |  |
| 5202                         | <b>Car Allowance -</b>               | Authorized car allowances to City employees.   |
| 5205                         | <b>Seminar Expenses -</b>            | Conferences and seminars, including registration, tuition, book fees, meals, lodging and travel to and from.   |
| 5208                         | <b>Travel - City Business -</b>      | 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                         | <b>Education &amp; Memberships -</b> | Books, magazines, directories, reports and other publications, membership in professional organizations.   |
| 5215                         | <b>Expense Allowance -</b>           | Allowance to compensate for City business related expenses.  |
| 5218                         | <b>Tuition Assistance Program</b>    | Reimbursement to employee for Tuition related expenses per the Employee Handbook   |
|                              | <u><b>Purchased Services</b></u>     |  |
| 5303                         | <b>Communications -</b>              | Telephone, telegraph, teletype, cable and messenger service communication consoles.  |
| 5306                         | <b>Heating Fuels -</b>               | Natural gas, fuel oil, kerosene.   |
| 5309                         | <b>Water, Sewer &amp; Electric -</b> | Electric, water and sanitary sewer service.  |
| 5312                         | <b>Maintenance - Buildings -</b>     | Materials and services used in the repair of buildings and their integral parts not of a major outlay nature.<br>Includes such items as removing wastes, cleaning windows, extermination, janitorial service, rug and towel service. |
| 5315                         | <b>Maintenance - Office Equip. -</b> | Materials and services used in the repair of office equipment - machines, furniture, fixtures - including maintenance contracts.   |

## APPENDIX A

### CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

| OBJECT<br>CODE               | DESCRIPTION                              | DEFINITION  |
|------------------------------|--|---|
| <b>NON-PERSONAL SERVICES</b> |  |   |
|                              | <b><u>Purchased Services:</u></b>        |   |
| <b>5318</b>                  | <b>Maintenance - Automotive -</b>        | 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.  |
| <b>5321</b>                  | <b>Maintenance - All Other Equip. -</b>  | 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. |
| <b>5322</b>                  | <b>Maintenance - Roads &amp; Walks -</b> | 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.                            |
| <b>5325</b>                  | <b>Contractual Services -</b>            | All contracted services including testing fees, collection service, legal, appraisal, referees, drama teachers, physical exams, Board of Prisoners expense.   |
| <b>5328</b>                  | <b>Advertising -</b>                     | Legal advertising and other public advertising. Also ads in professional journals, etc.   |
| <b>5331</b>                  | <b>General Insurance -</b>               | 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.  |
| <b>5334</b>                  | <b>Printing Expense</b>                  | 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.   |
| <b>5337</b>                  | <b>Rent - General -</b>                  | 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.   |
| <b>5340</b>                  | <b>Rent - Equipment -</b>                | Rental of equipment with or without operator, including trucks, construction equipment, office equipment, etc.  |



## APPENDIX A

### CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

| OBJECT<br>CODE                    | DESCRIPTION                        | DEFINITION   |
|-----------------------------------|------------------------------------|--|
| <b>NON-PERSONAL SERVICES</b>      |                                    |  |
| <u><b>Purchased Services:</b></u> |                                    |  |
| <b>5610</b>                       | <b>Interest Expense -</b>          | Interest expense incurred as a result of short or long-term debt instruments.  |
| <b>5600</b>                       | <b>Principal -</b>                 | Principal paid on short or long-term debt service  |
| <b>5385</b>                       | <b>Wellness Program -</b>          | Cost related to the operation of a wellness program.   |
| <b>5388</b>                       | <b>Officer Friendly Program -</b>  | Costs related to the maintenance of the program.   |
| <b>5391</b>                       | <b>Crime Prevention Program -</b>  | Costs related to the maintenance of the program.   |
| <b>5395</b>                       | <b>Recycling Program -</b>         | Costs related to the maintenance of the program.   |
| <b>5397</b>                       | <b>Fire Safety Education -</b>     | Costs related to the maintenance of the program.   |
| <b>5398</b>                       | <b>Employee Safety Program</b>     | Costs related to the maintenance of the program.   |
| <b>5399</b>                       | <b>Employee Assistance Program</b> | Costs related to the maintenance of the program.   |
| <u><b>Supplies:</b></u>           |                                    |  |
| <b>5401</b>                       | <b>Office Supplies -</b>           | All supplies necessary for use in operating office drafting supplies, paper, pencils, photostat supplies, ink, etc.  |
| <b>5404</b>                       | <b>Clothing Expense -</b>          | 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.                            |
| <b>5407</b>                       | <b>Automotive Supplies -</b>       | Gasoline, lubricating oil, grease, antifreeze, fuel taxes, etc.  |
| <b>5410</b>                       | <b>General Supplies -</b>          | 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<br>CODE               | DESCRIPTION                                | DEFINITION   |
|------------------------------|--|--|
| <b>NON-PERSONAL SERVICES</b> |  |  |
|                              | <b><u>Supplies:</u></b>                    |  |
| 5413                         | <b>Chemicals and Ordnance -</b>            | 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                         | <b>Custodial Supplies -</b>                | 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                         | <b>Medical &amp; Laboratory Supplies -</b> | All medications, bandages, medicines, prescriptions, suture materials, vaccines, as well as medical, surgical or nursing services.   |
| 5422                         | <b>Data Processing Supplies -</b>          | Paper, ribbons, continuous feed forms.   |
| 5425                         | <b>Botanical and Agricultural -</b>        | Seeds, bulbs, plants, trees, fertilizers, insecticides for use on plants and trees, flower pots, etc.  |
| 5428                         | <b>Recreation -</b>                        | 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                         | <b>Postage -</b>                           | All postage, stamps and post office charges for the mailing of letters, packages and parcels.  |
| 5434                         | <b>Photographic Supplies -</b>             | Film, flash bulbs, and minor photographic equipment.   |
| 5437                         | <b>Plumbing Supplies -</b>                 | Fixtures, fittings, pipe, valves, etc.   |
| 5440                         | <b>Concession Product -</b>                | Products purchased for resale at municipal concession stands.  |
| 5443                         | <b>Aggregate Supplies -</b>                | Road gravel, crushed stone, sand, cold mix, concrete, etc.   |
| 5450                         | <b>Dog Park Supplies</b>                   | Supplies purchased for Dog Park.   |
| 5460                         | <b>Disk Golf Course Supplies</b>           | Supplies purchased for Disk Golf Course.   |
| 5497                         | <b>Bank/Credit Card Fees</b>               | Fees charged to the City related to banking and credit cards   |
| 5499                         | <b>Miscellaneous -</b>                     | All materials and supplies which can not be easily classified in the provided account structure.   |

## APPENDIX A

### CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

| OBJECT<br>CODE           | DESCRIPTION                                 | DEFINITION  |
|--------------------------|---|---|
| <b>OUTLAY</b>            |   |   |
| <b>5801</b>              | <b>Land &amp; Buildings -</b>               | 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. |
| <b>5804</b>              | <b>Office Equipment -</b>                   | Purchase of office furniture and equipment.   |
| <b>5807</b>              | <b>Machinery, Tools &amp; Instruments -</b> | 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.  |
| <b>5830</b>              | <b>Automotive -</b>                         | Purchase of automobiles, trucks, motorcycles, fire apparatus, construction equipment, sweepers, graders, roller, lawn care equipment, etc.; and accessories thereto.  |
| <b>5833</b>              | <b>Park Equipment -</b>                     | Includes benches, tables, pool equipment, drinking fountains, etc.  |
| <b>5837</b>              | <b>Infrastructure -</b>                     | 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)   |
| <b>EXPENSE TRANSFERS</b> |   |   |
| <b>5899</b>              | <b>Expense Transfers -</b>                  | Costs which are incurred by one department are allocated to other departments.  |



## APPENDIX B

### DEMOGRAPHIC PROFILE

#### POPULATION

|             |                 |
|-------------|-----------------|
| <b>1980</b> | <b>11,310*</b>  |
| <b>1990</b> | <b>11,982*</b>  |
| <b>2000</b> | <b>12,983*</b>  |
| <b>2010</b> | <b>15,462*</b>  |
| 2012        | 15,627          |
| 2013        | 15,725          |
| 2014        | 15,765          |
| 2015        | 15,799          |
| 2016        | 15,848          |
| 2017        | 15,926          |
| 2018        | 16,049          |
| 2019        | 16,278          |
| 2020        | 16,363          |
| <b>2021</b> | <b>16,634**</b> |

\*Per census; other years are estimates.

\*\*Estimate from Outagamie County

#### 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

|             |               |
|-------------|---------------|
| <b>1990</b> | <b>4,454*</b> |
| <b>2000</b> | <b>5,138*</b> |
| <b>2010</b> | <b>6,596*</b> |
| 2012        | 6,720         |
| 2013        | 6,748         |
| 2014        | 6,791         |
| 2015        | 6,817         |
| 2016        | 6,839         |
| 2017        | 6,924         |
| 2018        | 6,996         |
| 2019        | 7,055         |
| 2020        | 7,114         |
| 2021        | 7,201         |

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

#### AREA OF THE CITY

|      |             |
|------|-------------|
| 2010 | 4,825 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 |
| 2019 | 4,935 acres |
| 2020 | 4,977 acres |
| 2021 | 5,045 acres |

#### MILES OF STREET

|      |       |
|------|-------|
| 2010 | 75.64 |
| 2012 | 75.91 |
| 2013 | 75.91 |
| 2014 | 75.91 |
| 2015 | 75.91 |
| 2016 | 76.57 |
| 2017 | 77.13 |
| 2018 | 77.74 |
| 2019 | 78.04 |
| 2020 | 78.04 |
| 2021 | 79.83 |

#### LARGEST TAXPAYERS

##### NAME

##### ASSESSED VALUE (\$)

|                              |            |
|------------------------------|------------|
| Albany International         | 24,155,700 |
| Expera                       | 22,162,900 |
| Lamplighter                  | 16,749,500 |
| Team Industries              | 15,724,900 |
| Baycare Aurora LLC           | 15,712,000 |
| WDJ Inc - Bernatello's Pizza | 7,864,800  |
| Liebovich Steel              | 7,481,500  |
| Bassett Mechanical           | 6,985,500  |
| Tarragon Park Apartments     | 5,558,000  |
| Classon,Stephen(Trail Park)  | 5,444,000  |

## APPENDIX C

### 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 C

### 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 C**

### *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.