Proposed Budget

Fiscal year

January 1, 2021 to December 31, 2021

Anthony J. Penterman

Mayor

CITY OF KAUKAUNA

2021 BUDGET
ANTHONY J. PENTERMAN
Mayor

CITY COUNCIL

1st District – Marty DeCoster / Diana Driessen

2nd District – Tim Roehrig / John Moore

3rd District – Brian Schell/ Sue Duda

4th District – Pennie Thiele / Michael Coenen

APPOINTED DEPARTMENT MANAGERS

Director of Public Works - John Sundelius

Finance Director/Treasurer – William Van Rossum

Fire Chief – Jacob Carrel

Human Resources – Denise Vanderloop

City Clerk – Sally Kenney

Library Director – Ashley Thiem-Menning

Naturalist – Debra Nowak

Planning/Comm Development - Robert Jakel

Police Chief – Jamie Graff

ELECTED OFFICERS

City Attorney – Kevin Davidson

President of the Council – Michael Coenen

Municipal Justice – Carley Windorff

MEMO

OFFICE OF THE MAYOR

To: President Coenen and Members of the Common Council

From: Mayor Anthony Penterman

Date: November 4, 2020

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

Early in 2020, Coronavirus presented itself and brought with it many fiscal challenges. Its negative impact on our local and national economy will be felt long after our public life returns to normal. We, as a City, had to find creative sources of financing for many projects within the 2020 Budget as well as into the 2021 Budget. In light of everything, we were able to come in with an extremely good tax rate without the elimination of services.

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

1. Property Tax Rate – The 2020 Budget will increase the City's assessed tax rate by $0.19 per $1,000 of assessed value which is a 1.98% increase.

2. Property Tax Levy - The City's tax levy increased $349,150 or 3.96%. Under state law, the levy is allowed to increase 3.02%, plus increased debt service requirements (1.37%). This levy increase is less than the maximum permitted under state law.

3. Budgeted Expenditures – Budgeted General Fund expenditures for 2021 are $15,024,526 – an increase of 3.0%. 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 $4,943,289 on December 31, 2020. This fund balance exceeds the Council objective of $2,253,679 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 2021 Capital Improvement Program will see investments to benefit our community and residents and instill pride in our City.

   Body cams for the Police Department have been included in the 2021 budget. This will allow the officers to document interactions with the public.

Plans are underway for improvements to the Kaukauna Municipal Pool based on the results of the ongoing Pool Master Plan. This plan is a work in progress but the goal is to begin the project in 2021.
Look for new pole mounted decorations during the holiday season. The retired City holiday decorations were approximately 25-30 years old and have been sold to another community.

Currently underway in the Street Department is a $4.5 million project that completes Phase IV of the Space Needs Building Improvements Project that was started in 2015. Completion is expected in May 2021.

Improvements included in the Phase IV project are:

- A drop-off site for residents for brush, yard waste, waste oil, and overflow garbage.
- Large outdoor metal storage building.
- Expanded and updated mechanic's area.
- Public Works garage addition.

Veterans Memorial Lift Bridge improvements began in 2020 with subsequent completion expected by year-end 2020. This project will have a minimal impact on the 2021 Budget.

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

6. Economic Development – The prior three years have seen significant business investment in the City resulting in a total of $31,207,749 of total value. With such a major financial investment, businesses have expanded operations and hired workers, resulting in more home construction and more potential customers for our retail services. In 2015, our population was 15,889. The 2020 Census indicates our population will exceed 16,500.

   While COVID-19 has impacted all business operations and reduced community events for the downtown, there continues to be ongoing investment. The David L. and Rita E. Nelson Family Heritage Crossing is under construction and will soon link downtown Little Chute with downtown Kaukauna by trail, providing incentive for high end residential apartments and housing. The "CE" Trail was also extended in 2020, further encouraging residential growth and community investment.

   We anticipate more development projects in 2021 with new industrial facilities in the Industrial Park Network and the redevelopment and repurposing of the former Carnegie Library. Housing will also continue to go strong as the City has approved several new subdivisions.

7. Statements on Budget – As we adjusted to life during a global pandemic, most City services remained unchanged. Due to the continuation of safety measures that we implemented during this emergency, there has been no interruption of critical services to date in any City department. Our City leaders are constantly looking at ways to be fiscally responsible without jeopardizing the safety and services of our residents. The choices the City makes today may not be easy, but in so doing, they are putting everyone in the best position to serve Kaukauna well into the future.

AP/kk

CITY OF KAUKAUNA

2021 BUDGET

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CITY OF KAUKAUNA

2021 BUDGET

HISTORY OF KAUKAUNA

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

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

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

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

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

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

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

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

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

CITY OF KAUKAUNA

2021 BUDGET

HISTORY OF KAUKAUNA

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

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

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

SOURCES:

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

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

CITY OF KAUKAUNA

2021 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 2021 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

2021 BUDGET
HOW TO READ THE BUDGET

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

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

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

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

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

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

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

> **Appendix A** - The chart of accounts describes the types of expenditures to be classified within the specific object codes used by departments in preparing their budget.
>
> **Appendix B** - The demographic profile provides statistical and supplemental data about the City of Kaukauna and the population it serves.
>
> **Appendix C** - The Detailed Environmental Center budget. This budget is controlled by a board which is appointed by the City Council.
>
> **Appendix D** - The glossary includes a translation of terms commonly used in a budget document and the related resolutions. The glossary also includes a description of the funds established by the City.

CITY OF KAUKAUNA

2021 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 2021 operating budget does not anticipate any reduction in services. The 2021 capital improvement budget includes approximately $4,695,000 for street and sidewalk improvements, $3,200,000 for utility improvements, $379,000 for municipal equipment, and $2,565,000 for park improvements.

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

The 2021 budget provides the necessary funds to continue to contract for Ambulance Billing services. It also provides funds to streamline the Time and Attendance process making in more efficient for payroll processing. All other municipal services remain unchanged from the prior year.

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

The 2021 budget does not include borrowing for any operational expenses; however, several pieces of equipment with useful lives of ten years or more are planned for in the capital improvement budget.

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

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

The sanitary sewer user rate was increased from $6.50 to $6.75 per hundred cubic feet effective December 1, 2015. This rate is budgeted to remain the same for budget year 2021.

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 remain the same for the 2021 budget.

The assessed tax rate for the City is projected to increase by $0.19 or 1.98%. The assessed tax rate for the City and the overlapping municipal tax jurisdictions is projected to decrease significantly at 0.92%.

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 $4,943,289 meets the City Council directive. This projected balance is considerably more than the City Council directive. Fifteen percent (15%) of the 2021 budget of $15,024,978 equals $2,253,679. 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 2021 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 73.2% of the allowable legal limit as of December 31, 2019. However, approximately 21.3% 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

2021 BUDGET
FINANCIAL PROGRAM SUMMARY

As required by law, the proposed budget for 2021 is balanced and provides for the needs and requirements of the City. The budget for 2021 is the result of sound financial management and affords a reasonable measure of protection for future operations of our City. The budget is adopted at the departmental level as identified in schedules that are attached to the budget adoption resolution. Therefore, resolutions authorizing budgetary adjustments are only required for budgetary adjustments between departments.

ACCOUNTING BASIS

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

BUDGETARY BASIS

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

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

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

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

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

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

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

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

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

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

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

FINANCIAL FRAMEWORK

Major Revenue Sources - The importance of sound revenue estimates cannot be overstated. Revenue estimates have been carefully analyzed and in the areas where some fluctuations are typical, a conservative approach has been used. This budget contains three major sources of revenue: property taxes, intergovernmental revenues and sewerage system user fees. The property tax levy, which accounts for approximately 37.9% of General Fund revenue, is budgeted to increase 4.9%. 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, 3.02%, for the City of Kaukauna plus any increase in general obligation debt payments. Typically the property tax levy absorbs most of the fluctuations in other funding sources. Intergovernmental revenue, that account for approximately 27.1% of all general fund revenue, is budgeted to increase $165,435 or 4.2%.

Debt Service Requirements - Since 1993, the total outstanding debt has risen while the long-term debt as a percent of the legal limit has decreased to approximately 73.3%. It is the goal of management to maintain long-term debt in maturity terms of ten years or less. The exception to ten year debt was the refinancing debt issued in 2010 for Tax Incremental District No. 5. This debt was issued for sixteen years to take advantage of favorable interest rates and to facilitate repayment. The increase to 84.1% was primarily the result of the City's purchase and development of additional land for a new industrial park, downtown TID investment and the purchase of the former Fox Valley Greyhound Park for redevelopment. Approximately 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 2021 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

2021 BUDGET
FINANCIAL PROGRAM SUMMARY

Capital Projects Impact - The 2021 Capital Projects Budget will require the issuance of approximately $4,000,000 of general obligation long-term debt of which $1,200,000. The five-year Capital Improvement Program plan will require future debt issues of approximately $3,500,000 per year. The analyses in the debt service and capital project sections of this document indicate this is a manageable five-year plan.

Fund Balance - The General Fund balance is projected to be $4,943,289 as of December 31, 2020. 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 2021 since general fund balance exceeds the year-end target of $2,253,678. 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 $440,049 or 3.0%. The property tax component increased $267,661 or 4.9%. 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 2021, this tax represents 28.67% of total general fund revenue sources. This tax source is budgeted to increase slightly in 2021. 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 $46,836. State shared revenue and expenditure restraint are budgeted to also increase $56,628 this year. The State highway aids are budgeted to increase $140,000. 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 International Association of Fire Fighters AFL-CIO Kaukauna Local 1594 unit as well as the Kaukauna Professional Police Association for the 2021 budget

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

The 2021 general fund expenditure budget of $15,024,526 increased $443,894 or 3.0%. Even with this increase, the City will continue to qualify for State expenditure restraint program funds. The expenditure restraint program will provide approximately $255,343 in revenues for 2021.

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

2021 BUDGET
BUDGET PROCESS

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

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

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

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

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

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

In mid-November the budget is adopted by the City Council. The adopted budget is then printed and distributed. After adoption the budget becomes a control mechanism by which to measure the resources expended to the 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 2021 budget process appears on the following page.

2021 Budget Preparation and Approval Process Schedule

August '20						
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 '20						
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 '20						
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

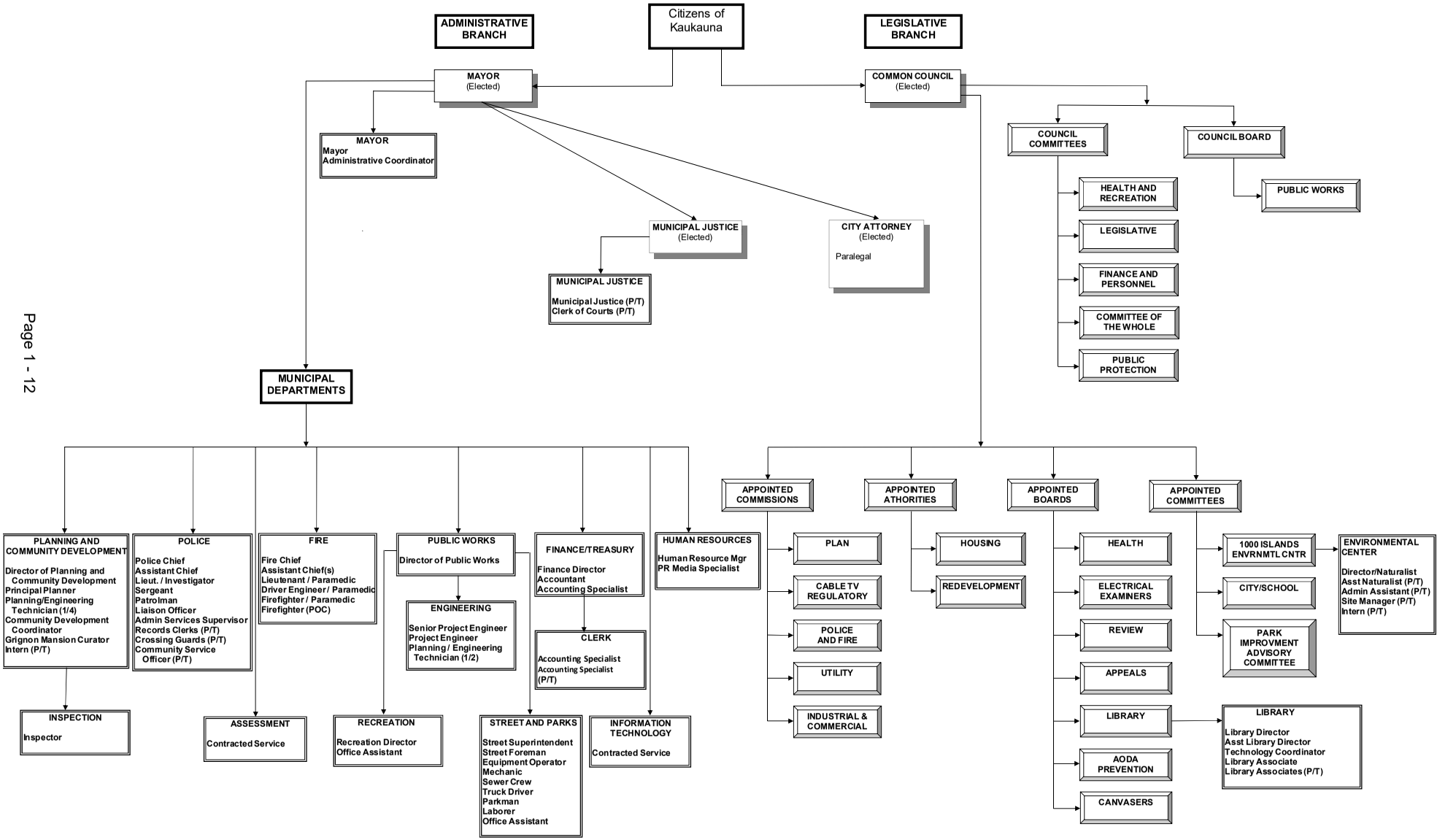
November '20						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

- August 21 – Distribution of 5 Year Capital Improvement Project CIP to Department Managers
- August 24 – Distribution of Budget Worksheets to Department Managers
- September 3 – Review CIP Internally with Department Heads
- September 11 – Non –Personnel Budgets Due
- September 15 – Present 5 year Capital Improvement CIP to committee/council for Feedback
- September 21 – through 25 – Administrative Budget Round Table (Discuss Budget Items) as an Aggregate
- October 5th – Present Non Personnel Items to Finance/Personnel Committee for feedback
- October 19th – Present Personnel items to Finance/Personnel committee for feedback
- *Week of November 2nd – Print Budget Books and Distribute*
- November 9 – Proposed Budget Presentation to Council at 6pm
- November 17 – Public Hear and Budget Adoption

CITY OF KAUKAUNA

2021 BUDGET

Organizational Chart



CITY OF KAUKAUNA

2021 BUDGET

DEPARTMENTAL POSITION SUMMARY

DEPARTMENT	2019 FULL-TIME	2019 PART-TIME	2019 TEMPOR-ARY	2020 FULL-TIME	2020 PART-TIME	2020 TEMPOR-ARY	2021 FULL-TIME	2021 PART-TIME	2021 TEMPOR-ARY	INCREASE/DECREASE FULL-TIME	INCREASE/DECREASE PART-TIME	INCREASE/DECREASE TEMPOR-ARY
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
Street, Park, Rec (SPAR) Maint.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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
Mayor	2.00	0.00	0.00	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00
Municipal Service Building	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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.	3.50	0.00	2.00	3.50	0.00	2.00	3.50	0.00	2.00	0.00	0.00	0.00
Building Inspection	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00
Fire	20.00	18.00	0.00	20.00	18.00	0.00	20.00	18.00	0.00	0.00	0.00	0.00
Police	27.00	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	2.14	0.00	0.00	2.14	0.00	0.00	0.00	0.00
Engineering	3.50	0.00	1.00	3.50	0.00	1.00	3.50	0.00	1.00	0.00	0.00	0.00
Eqp. Maint. & Replacement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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
Snow & Ice Removal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Storm Sewer Maintenance	1.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
Street Cleaning	1.50	0.00	0.00	1.50	0.00	0.00	1.50	0.00	0.00	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
Traffic Control	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.66	0.00	8.00	0.66	0.00	8.00	0.66	0.00	8.00	0.00	0.00	0.00
Athletic Fields	0.00	0.00	0.10	0.00	0.00	0.10	0.00	0.00	0.10	0.00	0.00	0.00
Carnegie Buildign	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Library	4.00	4.77	0.00	4.00	4.77	0.00	4.00	4.77	0.00	0.00	0.00	0.00
Swimming Pool	0.66	0.00	40.00	0.66	0.00	40.00	0.66	0.00	40.00	0.00	0.00	0.00
Youth Sports	0.66	0.00	15.00	0.66	0.00	15.00	0.66	0.00	15.00	0.00	0.00	0.00
Sanitary Sewer Utility	1.50	0.00	0.06	1.50	0.00	0.06	1.50	0.00	0.06	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
TOTAL	92.98	30.02	109.96	92.98	30.02	109.96	93.98	30.02	109.96	1.00	0.00	0.00

THE CITY OF

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KAUKAUNA

WISCONSIN

CITY OF KAUKAUNA

2021 BUDGET

SUMMARY OF MUNICIPAL TAX LEVY DISTRIBUTION

FUND	*2019 LEVY*	*2020 LEVY*	*INCREASE / (DECREASE)*	*PERCENT CHANGE*
GENERAL	5,419,661	5,687,322	267,661	4.94%
1,000 ISLANDS ENVIRONMENTAL CENTER	163,550	192,503	28,953	17.70%
DEBT SERVICE	3,676,496	3,727,032	50,536	1.37%
Grignon Mansion (219 Fund)	18,000	20,000	2,000	0.00%
TOTAL MUNICIPAL LEVY	8,823,643	9,626,857	349,150	3.96%

CITY OF KAUKAUNA

2021 BUDGET
COMPARATIVE SUMMARY OF JURISDICTIONAL LEVIES AND
EQUALIZED VALUE TAX RATES FOR THE 2019 & 2020 LEVY YEARS - OUTAGAMIE COUNTY

JURISDICTION	*2019* LEVY	*2020* LEVY	*INCREASE /* (DECREASE) IN LEVY	%	*2019 TAX RATE*	*2020 TAX RATE*	*INCREASE /* (DECREASE) TAX RATE	%
KAUKAUNA MUNICIPAL	9,277,707.38	9,626,856.97	349,149.59	3.76	8.45620	8.51760	0.06140	0.73
KAUKAUNA SCHOOL DISTRICT	9,599,897.13	9,599,897.13	0.00	0.00	8.74987	8.49374	(0.25613)	(2.93)
FOX VALLEY TECHNICAL COLLEGE	1,122,651.38	1,123,215.64	564.26	0.05	1.02325	0.99379	(0.02946)	(2.88)
OUTAGAMIE COUNTY*	4,155,097.11	3,947,342.25	(207,754.86)	(5.00)	3.78718	3.49251	(0.29467)	(7.78)
ENVIRONMENTAL TIF DISTRICT NO. 1	92,975.68	91,769.13	(1,206.55)	(1.30)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 4	81,069.16	80,083.01	(986.15)	(1.22)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 5	69,503.89	370,653.71	301,149.82	433.28	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 6	861,298.69	982,072.39	120,773.70	14.02	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 8	121,192.03	118,550.89	(2,641.14)	(2.18)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 9	20,074.64	26,089.54	6,014.89	29.96	---	---	---	---
SUBTOTAL	25,161,320.18	25,966,530.65	805,210.47	3.20	22.01650	21.49764	(0.51886)	(2.36)
STATE CREDIT - SCHOOLS	(1,636,575.58)	(1,636,575.58)	0.00	0.00	(1.50)	(1.35)	0.15	9.92
NET LEVY AND TAX RATE	23,524,744.60	24,329,955.07	805,210.47	3.42	20.51286	20.14322	(0.36964)	(1.80)

CITY OF KAUKAUNA

2021 BUDGET

COMPARATIVE SUMMARY OF JURISDICTIONAL LEVIES AND
ASSESSED VALUE TAX RATES FOR THE 2019 & 2020 LEVY YEARS - OUTAGAMIE COUNTY

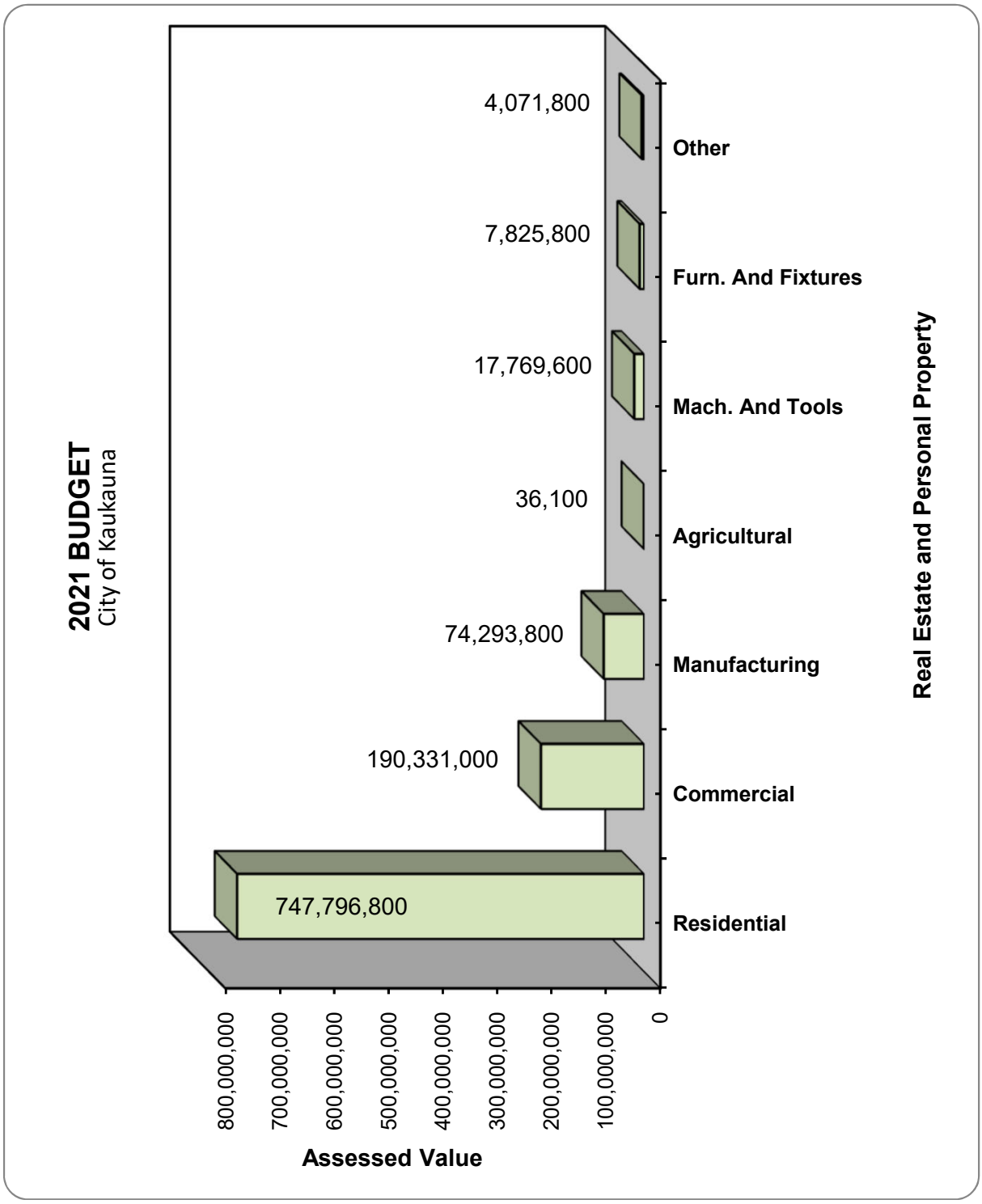
JURISDICTION	*2019* LEVY	*2020* LEVY	*INCREASE /* (DECREASE) IN LEVY	%	2019 TAX RATE	2020 TAX RATE	*INCREASE /* (DECREASE) TAX RATE	%
KAUKAUNA MUNICIPAL	9,277,707.38	9,626,856.97	349,149.59	3.76	9.6841680	9.8759505	0.1917825	1.98
KAUKAUNA SCHOOL DISTRICT	9,599,897.13	9,599,897.13	0.00	0.00	10.0204700	9.8482900	(0.1721800)	(1.72)
FOX VALLEY TECHNICAL COLLEGE	1,122,651.38	1,123,215.64	564.26	0.05	1.1718400	1.1522800	(0.0195600)	(1.67)
OUTAGAMIE COUNTY	4,155,097.11	3,947,342.25	(207,754.86)	(5.00)	4.3371300	4.0494800	(0.2876500)	(6.63)
ENVIRONMENTAL TIF DISTRICT NO. 1	92,975.68	91,769.13	(1,206.55)	(1.30)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 4	81,069.16	80,083.01	(986.15)	(1.22)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 5	69,503.89	370,653.71	301,149.82	433.28	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 6	861,298.69	982,072.39	120,773.70	14.02	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 8	121,192.03	118,550.89	(2,641.14)	(2.18)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 9	20,074.64	26,089.54	6,014.89	29.96	---	---	---	---
SUBTOTAL	25,401,467	25,966,531	565,064	2.22	25.2217	24.9260	(0.2876)	(1.14)
STATE CREDIT - SCHOOLS	(1,669,301.98)	(1,636,575.58)	32,726.40	1.96	(1.64)	(1.57)	0.07	4.27
NET LEVY AND TAX RATE	23,732,165.11	24,329,955.07	597,789.96	2.52	23.5813	23.3556	(0.2176)	(0.92)

CITY OF KAUKAUNA

2021 Budget

COMPARATIVE SUMMARY OF ASSESSED AND EQUALIZED VALUATIONS FOR THE 2019 & 2020 LEVIES

	JANUARY 1, 2019	*JANUARY 1, 2020*	*INCREASE / (DECREASE)*	*%*
		ASSESSED VALUATION		
REAL ESTATE				
Residential	732,050,600	747,796,800	15,746,200	2.15%
Commercial	176,693,100	190,331,000	13,637,900	7.72%
Manufacturing	70,996,500	74,293,800	3,297,300	4.64%
Agricultural	33,400	36,100	2,700	8.08%
TOTAL REAL ESTATE	979,773,600	1,012,457,700	32,681,400	3.34%
PERSONAL PROPERTY				
Machinery, Tools & Patterns	14,028,100	17,769,600	3,741,500	26.67%
Furniture, Fixtures & Equipment	8,814,700	7,825,800	(988,900)	-11.22%
All Other Personal Property	4,874,900	4,071,800	(803,100)	-16.47%
TOTAL PERSONAL PROPERTY	27,717,700	29,667,200	1,949,500	7.03%
TOTAL ASSESSED VALUATION	1,007,491,300	1,042,124,900	34,630,900	3.44%
TOTAL ASSESSED VALUATION				
Calumet County	47,200	49,560	2,360	5.00%
Outagamie County	1,007,491,300	1,042,124,900	34,633,600	3.44%
TOTAL ASSESSED VALUATION	1,007,538,500	1,042,174,460	34,635,960	3.44%
		EQUALIZED VALUATION		
TOTAL CITY (Excluding TID Increments)				
Calumet County	46,600	46,600	0	0.00%
Outagamie County	1,153,747,100	1,208,272,500	54,525,400	4.73%
TOTAL INCLUDING TID INCREMENTS	1,153,793,700	1,208,319,100	54,525,400	4.73%
TID INCREMENTS				
ENVIRONMENTAL REMEDIATION NO. 1	4,223,000	4,268,800	45,800	1.08%
TID NO. 4	3,682,200	3,725,200	43,000	1.17%
TID NO. 5	3,156,900	17,241,600	14,084,700	446.16%
TID NO. 6	39,120,600	45,682,800	6,562,200	16.77%
TID NO. 8	5,504,600	5,514,600	10,000	0.18%
TID NO. 9	911,800	1,213,600	301,800	33.10%
TID NO. 10	0	394,200	394,200	0.00%
TOTAL TID INCREMENTS	56,599,100	78,040,800	21,441,700	37.88%
TOTAL EXCLUDING TID INCREMENTS	1,097,148,000	1,130,231,700	75,967,100	6.92%
ASSESSMENT RATIO - OUTAGAMIE CTY	87.320%	86.250%		


2021 BUDGET
City of Kaukauna
Real Estate and Personal Property
Assessed Value
800,000,000
700,000,000
600,000,000
500,000,000
400,000,000
300,000,000
200,000,000
100,000,000
0
Residential
Commercial
Manufacturing
Agricultural
Mach. And Tools
Furn. And Fixtures
Other
747,796,800
190,331,000
74,293,800
36,100
17,769,600
7,825,800
4,071,800

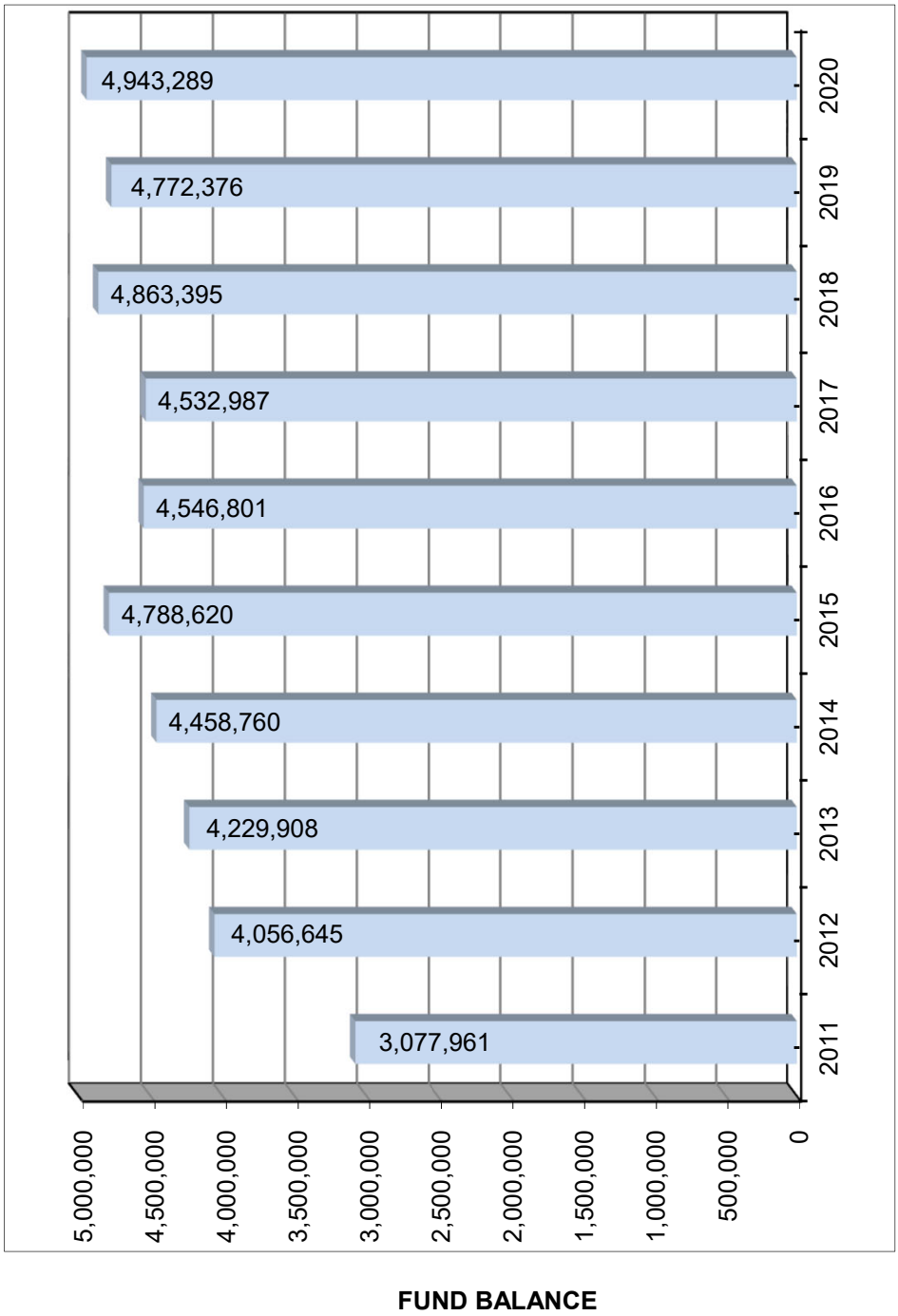
CITY OF KAUKAUNA

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

FISCAL YEAR	*MUNICIPAL TAX LEVY*	*GENERAL FUND BALANCE*
2012	7,683,476	3,077,961
2013	7,683,476	4,056,645
2014	7,977,126	4,229,908
2015	8,203,280	4,458,760
2016	8,340,330	4,788,620
2017	8,377,385	4,534,195
2018	8,823,643	4,848,295
2019	8,990,163	4,863,395
2020	9,277,707	4,772,376
2021	9,626,857	4,943,289 *

* Preliminary estimate for 2021 budget

2021 BUDGET
City of Kaukauna
FUND BALANCE - GENERAL FUND



CITY OF KAUKAUNA

2021 BUDGET

PROJECTED FUND BALANCE AS OF DECEMBER 31, 2020

	GENERAL FUND	*ENVIRON-MENTAL CENTER FUND*	*REDEVELOP-MENT AUTHORITY FUND*	*GENERAL DEBT SERVICE FUND*	*CAPITAL PROJECTS FUND*	*GRIGNON MANSION FUND*	*SPECIAL ASSESSMENT FUND*	*CITY HALL/PD FACILITY FUND*	*SPACE NEEDS FUND*
BALANCE AS OF DECEMBER 31, 2019									
Inventories and Prepaid Expenses	41,369	0	0	0	0	0	0	0	0
Assigned For Subsequent Years' Expenditure	400,000	6,823	861,192	5,623,716	1,856,062	0	904,710	0	1,063,382
Unassigned	4,611,615	0	0	0	0	(3,853)	0	0	0
Total	5,052,984	6,823	861,192	5,623,716	1,856,062	(3,853)	904,710	0	1,063,382
PROJECTED CHANGE IN FUND BALANCE FROM 2019 OPERATIONS,									
Revenues And Operating Transfers In	13,892,924	220,689	85,636	3,727,032	6,568,194	65,706	1,631,000	500	3,521,500
Expenditures And Operating Transfers Out	(14,002,619)	(218,323)	0	(7,080,893)	(7,316,048)	(31,517)	(1,742,083)	0	(1,282,108)
Total	(109,695)	2,366	85,636	(3,353,861)	(747,854)	34,189	(111,083)	500	2,239,392
ADJUSTMENTS TO FUND BALANCE									
Transfers to Other Funds	0	0	0	0	0	0	0	0	0
Transfers From Other Funds	0	0	0	3,353,861	0	0	0	0	0
Total	0	0	0	3,353,861	0	0	0	0	0
BALANCE AS OF DECEMBER 31, 2020									
Inventories and Prepaid Expenses	41,369	0	0	0	0	0	0	0	0
Assigned For Subsequent Years' Expenditure	400,000	6,823	861,192	5,623,716	1,856,062	0	904,710	0	1,063,382
Unassigned	4,501,920	2,366	85,636	(0)	(747,854)	30,336	(111,083)	500	2,239,392
Total	4,943,289	9,189	946,828	5,623,716	1,108,208	30,336	793,627	500	3,302,774

CITY OF KAUKAUNA

2021 BUDGET

SUMMARY OF REVENUES & EXPENDITURES FOR ALL FUNDS

FUND	*2019 ACTUAL*	*2019 BUDGET*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
REVENUES					
General	14,207,942	14,090,156	14,584,478	13,892,924	15,024,526
Special Revenues					
1000 Islands	219,038	217,597	230,550	220,689	253,503
Redevelopment Authority	115,667	117,203	235,000	85,636	105,000
Special Assessment	1,565,000	1,259,430	1,700,000	1,631,000	1,600,000
Debt Service	11,130,865	6,469,974	6,943,459	7,031,290	7,080,893
Capital Projects	126,957	35,000	2,091,000	1,927,639	2,018,500
Space Needs Fund	1,012,750	15,688	12,750	3,524,000	2,500
Park Development Fund	15,000	15,000	0	0	0
Enterprise					
Storm Water Utility	1,211,000	1,238,940	1,311,000	1,242,315	1,308,000
Sanitary Sewer Utility	1,443,159	3,448,058	3,502,500	3,410,100	3,452,500
TOTAL REVENUES	31,047,378	26,907,046	30,610,737	32,965,593	30,845,422
EXPENDITURES					
General	14,409,965	13,681,112	14,585,632	14,002,619	15,024,526
Special Revenue					
1,000 Islands	219,038	244,891	230,550	218,323	260,303
Redevelopment Authority	112,999	92,718	100,000	0	100,000
Special Assessment	1,765,000	750,000	2,010,000	1,742,083	1,810,000
Debt Service	7,373,350	4,919,390	6,943,459	7,031,291	7,080,893
Capital Projects	3,644,177	26,000	14,053,108	6,654,987	5,159,000
Space Needs Fund	1,000,000	836,913	3,480,090	1,282,108	3,310,090
Park Development Fund	0	319	0	0	0
Enterprise					
Storm Water Utility	720,150	758,860	767,468	655,534	800,371
Sanitary Sewer Utility	2,422,421	2,969,930	2,723,095	2,715,327	2,884,241
TOTAL EXPENDITURES	31,667,099	24,280,133	44,893,402	34,302,271	36,429,424

CITY OF KAUKAUNA
2021 BUDGET
GENERAL FUND
REVENUES - ***NON-COVERED SERVICE***

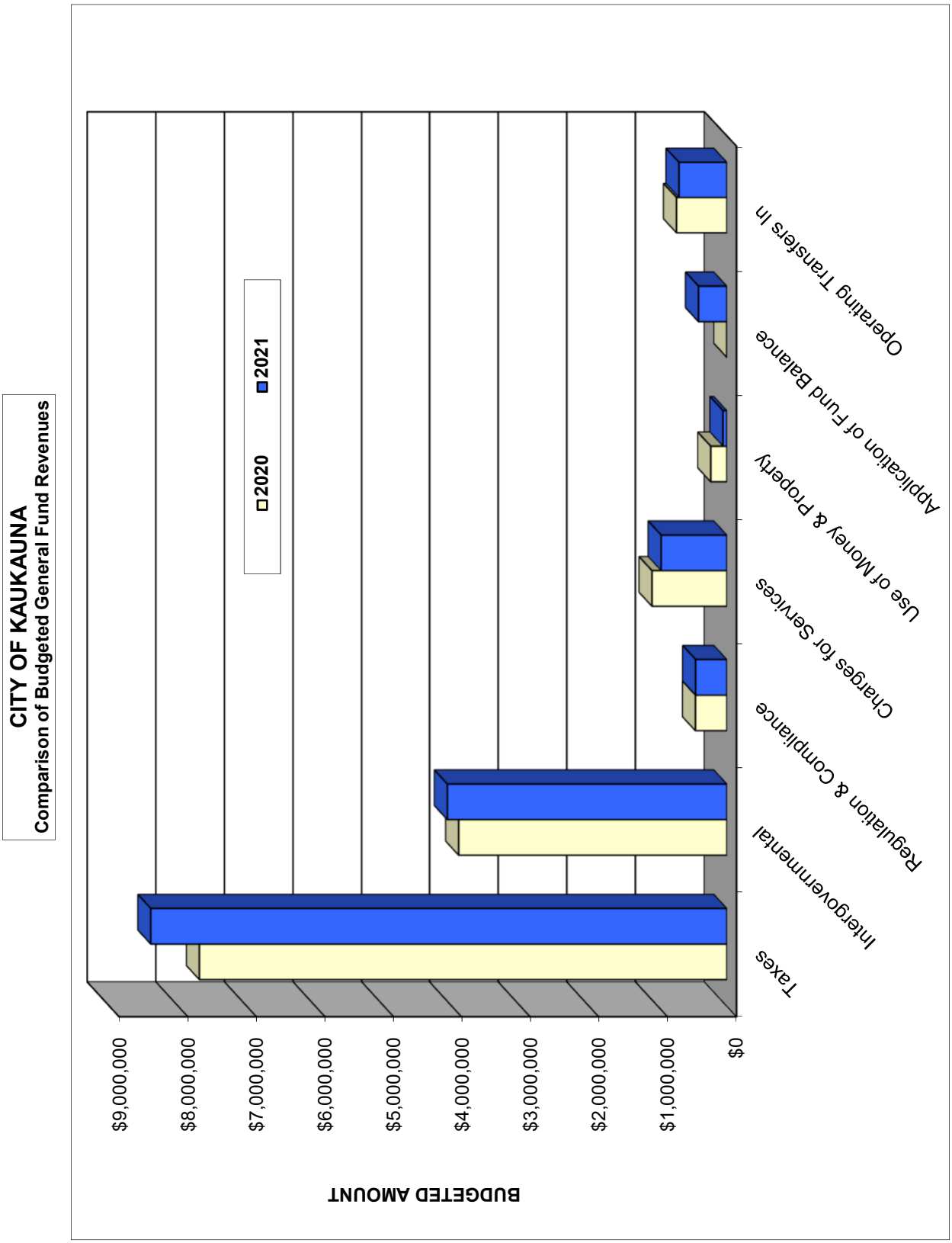
DESCRIPTION	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
TAXES					
Property Taxes - General	6,000,430	5,218,344	5,419,661	5,419,661	5,687,322
Public Accommodation Tax	4,000	19,129	4,000	1,150	2,000
In Lieu of Taxes - Utilities	1,629,156	2,284,403	2,375,000	2,301,584	2,408,000
In Lieu of Taxes - Round House	20,284	37,616	20,616	20,616	21,091
In Lieu of Taxes - Housing Authority	19,159	19,820	19,500	20,616	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	0	0	4,000	0	0
County Sales Tax	0	0	167,000	133,600	150,000
TOTAL TAXES	7,783,030	7,689,311	8,119,777	8,007,227	8,397,913
INTERGOVERNMENTAL					
State Shared Revenue					
State Expenditure Restraint	87,210	90,718	89,162	89,162	86,817
State Law Enforcement Grants	4,000	14,460	10,000	6,000	10,000
State Connecting Hwy Aid	63,246	63,246	74,888	74,888	75,213
State General Transportation Aid	256,135	264,845	282,732	282,732	323,197
State Personal Property Aid	93,000	93,526	93,179	93,179	92,833
State Computer Aid	66,197	66,998	66,998	66,998	66,998
Video Service Provider Aid	0	0	14,086	14,086	29,001
County Library Aid	269,403	269,711	274,275	274,275	268,097
TOTAL INTERGOVERNMENTAL	839,190	863,505	905,320	901,320	952,156
REGULATION & COMPLIANCE					
Business Licenses					
Liquor Licenses	12,000	18,036	20,000	18,000	20,000
Bartender License	11,000	6,135	11,000	11,000	5,000
Cigarette License	1,000	270	400	300	300
Amusement	3,000	2,170	2,500	1,950	2,000
Weights & Measures	11,000	9,941	11,000	10,000	11,000
Electrical License	1,000	0	0	0	0
Constractor License	1,000	0	0	0	0
Misc. Licenses	2,000	595	1,000	200	500
Cable Television Franchise Fee	123,000	146,938	135,000	130,000	135,000
Non-business License					
Bicycle License	10	0	0	0	0
Dog and Cat License	6,740	4,173	6,700	3,600	4,500
Chicken Permits	0	96	100	146	100
Other License	0	0	0	0	0
Construction & Building Permits					
Building Permits	159,866	152,241	160,000	185,000	180,000
Electrical Permit	37,534	0	0	0	0
Sign Permit	600	540	0	0	0
Law & Ordinance Violations					
Court Fines & Forfeitures	90,000	82,984	85,000	60,000	70,000
Police Fines	22,500	27,661	24,000	15,000	20,000
Police Fees	2,800	3,015	3,000	2,000	3,000
TOTAL REGULATION & COMPLIANCE	485,050	454,796	459,700	437,196	451,400

CITY OF KAUKAUNA
2021 BUDGET
GENERAL FUND
*REVENUES - **NON-COVERED SERVICE***

DESCRIPTION	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
CHARGES FOR SERVICE					
General Government Fees					
Planning & Zoning Fees	840	980	1,000	800	1,000
General Government Fees	612	48,259	1,000	28,000	1,000
Real Estate Report Request Fees	6,398	12,550	12,000	12,000	12,000
Publication Fees	1,150	1,175	1,500	1,200	1,500
Law Enforcement Fees	3,000	5,982	3,000	350	3,000
Ambulance Fees - Covered Services	600,000	539,131	600,000	501,949	550,000
Other Public Safety	0	0	0	0	0
Highway & Street Dept Charges	100	175	150	175	150
Engineering Inspection Fees	0	0	0	0	0
Weed & Nuisance Control Charges	5,500	2,148	8,000	7,500	8,000
Alcohol & Drug Abuse Donations	1,100	1,650	1,100	1,975	1,100
Library Fines & Fees	15,000	14,281	15,030	3,540	3,000
Park Fees	3,000	1,778	10,533	300	0
Community Center Fees	5,000	2,228	11,500	160	1,500
Swimming Pool Fees	135,000	141,758	141,000	56,875	135,000
Community Enrichment Event Fees	70,000	54,356	45,000	30	45,000
Recreation Fees	140,000	242,280	147,020	66,614	169,600
Plan Deposits	100	0	100	100	100
TOTAL CHARGES FOR SERVICE	986,800	1,068,731	997,933	681,568	931,950
USE OF MONEY & PROPERTY					
Interest on Investments	30,000	176,282	73,500	59,500	55,000
Sale of City Equipment	2,000	1,075	2,000	700	1,000
Insurance Recovery	10,000	56,199	20,000	67,900	0
TOTAL USE OF MONEY & PROPERTY	42,000	233,556	95,500	128,100	56,000
OPERATING TRANSFERS IN					
Grant Funds	0	250	0	500	0
Other Payments	0	11,633	0	7,400	154,000
Solid Waste Fund	188,052	359,157	174,000	174,000	174,000
Storm Water Utility	94,333	207,911	97,440	97,440	97,440
Sanitary Sewer Utility	113,578	0	117,098	117,098	117,098
Kaukauna Utility Shared Services	40,000	0	40,000	40,000	0
Kaukauna Utility Contribution	150,000	150,000	150,000	150,000	150,000
TOTAL OPERATING TRANSFERS IN	585,963	728,951	578,538	586,438	692,538
Application of Unassigned Fund Balance	400,000	0	395,000	0	410,000
TOTAL NON-COVERED SERVICES	11,122,033	11,038,850	11,551,768	10,741,849	11,891,957

CITY OF KAUKAUNA
2021 BUDGET
GENERAL FUND
REVENUE - ***COVERED SERVICE***

DESCRIPTION	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
INTERGOVERNMENTAL					
Shared Revenue - Covered Services	2,209,375	2,165,572	2,072,080	2,165,572	2,071,982
Expend Restraint - Covered Services	169,290	176,101	173,078	173,078	168,527
Fire Insurance Dues - Covered Services	41,000	49,484	47,000	50,453	49,000
State Connecting Hwy Aid - Covered Services	27,105	27,105	32,095	32,095	32,234
General Transportation Aid - Covered Services	627,088	617,973	692,206	692,206	791,276
TOTAL INTERGOVERNMENTAL	3,073,859	3,036,235	3,016,459	3,113,405	3,113,019
CHARGES FOR SERVICE					
Fire Protection Fees - Covered Services	50	6	50	20	50
Garbage Collection - Covered Services	1,464	1,920	2,500	150	1,500
Recycling Proceeds	4,536	7,491	5,500	7,500	6,000
Snow Removal - Covered Services	6,000	5,654	8,200	30,000	12,000
TOTAL CHARGES FOR SERVICE	12,050	15,071	16,250	37,670	19,550
TOTAL - COVERED SERVICES	3,085,909	3,051,306	3,032,709	3,151,075	3,132,569
TOTAL REVENUE SOURCES	14,207,942	14,090,156	14,584,478	13,892,924	15,024,526


CITY OF KAUKAUNA
Comparison of Budgeted General Fund Revenues
2020
2021
$9,000,000
$8,000,000
$7,000,000
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$0
BUDGETED AMOUNT
Taxes
Intergovernmental
Regulation & Compliance
Charges for Services
Use of Money & Property
Application of Fund Balance
Operating Transfers In
REVENUE TYPE

CITY OF KAUKAUNA

2021 Budget
GENERAL FUND
EXPENDITURES - ***NON-COVERED SERVICE***

DESCRIPTION	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
GENERAL GOVERNMENT					
Assessment	28,000	57,278	42,952	42,952	75,152
Auditing Services	23,000	27,965	25,500	26,000	25,500
City Attorney	164,391	126,853	171,086	171,086	136,921
City Clerk	235,647	231,583	235,574	219,174	225,800
Commissioners	5,072	5,241	4,574	4,684	4,574
Common Council	42,669	42,442	42,883	38,943	42,283
Elections	22,352	19,995	52,389	35,188	28,327
Finance	415,610	361,211	427,870	414,756	406,662
SPAR Builidng Maintenance	142,915	135,265	51,550	53,521	52,850
Human Resources	166,800	127,014	174,750	170,265	168,791
Information Technology	215,593	164,700	224,093	274,375	273,081
Mayor	206,643	212,093	208,707	198,523	208,673
Municipal Building Maintenance	99,000	107,592	101,700	102,000	102,250
Municipal Judge	48,590	38,387	49,691	37,554	47,127
Office Equipment & Supplies	20,500	10,494	20,750	14,300	16,500
Planning/Community Development	306,986	315,032	342,510	336,448	354,137
Community Enrichment	59,872	76,323	63,846	50,007	65,279
TOTAL GENERAL GOVERNMENT	2,203,640	2,059,470	2,240,425	2,189,776	2,233,908
PUBLIC SAFETY					
Ambulance	60,175	53,954	64,175	57,100	65,075
Building Inspection	160,500	111,103	91,920	132,750	136,350
Police	3,179,961	3,128,637	3,284,715	3,284,776	3,416,588
School Patrol	67,590	47,876	67,863	56,051	57,295
TOTAL PUBLIC SAFETY	3,468,226	3,341,570	3,508,673	3,530,677	3,675,308
HEALTH & SOCIAL SERVICES					
Alcohol & Other Drug Awareness	4,800	10,417	2,500	3,500	2,500
TOTAL HEALTH & SOCIAL SERVICES	4,800	10,417	2,500	3,500	2,500
TRANSPORTATION					
Bridge Maintenance	7,700	1,138	4,500	3,800	18,000
Bus Subsidies	30,000	28,513	30,000	36,809	35,000
Engineering	447,355	452,042	460,479	453,647	470,716
Equipment Maintenance & Replacement	279,036	99,866	80,425	83,425	87,425
Forestry	9,400	11,058	10,200	11,475	10,000
Street Department Administration	179,051	180,919	185,417	176,326	198,990
Street Lighting	236,200	241,998	219,200	205,333	211,600
Street Maintenance	2,019,317	2,119,295	2,124,580	2,106,273	2,152,983

CITY OF KAUKAUNA

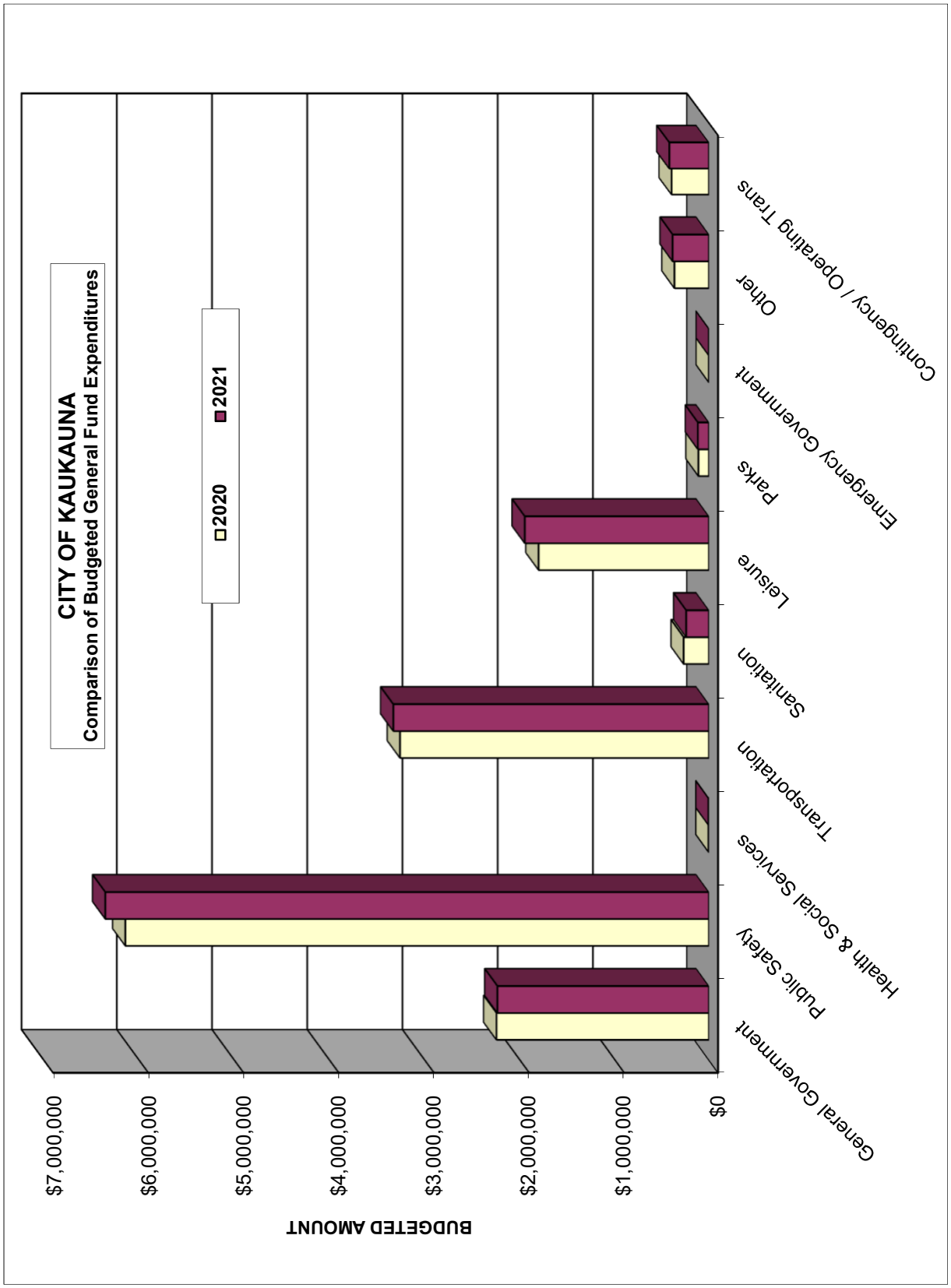
2021 Budget
GENERAL FUND
EXPENDITURES - ***NON-COVERED SERVICE***

DESCRIPTION	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
TRANSPORTATION (CON'T)					
Street Signs & Markers	101,523	21,738	22,650	27,300	23,250
Traffic Controls	15,900	16,995	18,700	17,500	19,000
Weed Control	2,900	5,645	3,200	2,250	2,600
TOTAL TRANSPORTATION	3,328,382	3,179,207	3,159,351	3,124,139	3,229,564
LEISURE					
Adult Programs	97,012	156,475	143,450	123,496	148,354
Athletic Field	55,550	55,325	58,150	54,400	56,950
Civic Promotions	10,000	7,949	12,000	10,000	11,000
Community Center	3,100	3,795	3,600	1,200	3,600
Dance Classes	72,183	84,994	81,924	68,871	85,638
Library	995,342	1,020,933	996,230	1,044,057	1,125,188
Swimming Pool	359,924	296,529	345,899	325,680	353,059
Youth Programs	208,079	106,640	160,698	76,135	163,759
TOTAL LEISURE	1,801,190	1,732,640	1,801,950	1,703,839	1,947,548
CONSERVATION & DEVELOPMENT OF NATURAL RESOURCES					
Parks	105,650	119,881	109,300	133,004	115,800
EMERGENCY GOVERNMENT					
Civil Defense	0	0	0	0	0
OTHER					
Health Insurance	168,833	228,512	249,475	249,475	256,539
Property & Liability Insurance	115,651	145,084	115,700	115,700	128,190
TOTAL OTHER	284,484	373,596	365,175	365,175	384,729
Contingent Expenditures	400,000	(66,309)	400,000	0	420,000
SUB-TOTAL NON-COVERED SERVICES	11,596,372	10,750,473	11,587,374	11,050,110	12,009,356

CITY OF KAUKAUNA

2021 Budget
GENERAL FUND
EXPENDITURES - ***COVERED SERVICE***

DESCRIPTION	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
PUBLIC SAFETY					
Fire	2,448,501	2,405,915	2,627,093	2,606,579	2,669,305
Fire Safety	5,715	3,374	5,715	4,730	7,215
TOTAL PUBLIC SAFETY	2,454,216	2,409,289	2,632,808	2,611,309	2,676,520
SANITATION					
Refuse Collection	83,200	116,972	93,300	93,100	91,300
Refuse Disposal	188,052	289,805	174,000	162,450	149,000
TOTAL SANITATION	271,252	406,778	267,300	255,550	240,300
TRANSPORTATION					
Snow & Ice Control	88,125	114,572	98,150	85,650	98,350
TOTAL TRANSPORTATION	88,125	114,572	98,150	85,650	98,350
SUB-TOTAL COVERED SERVICES	2,813,593	2,930,639	2,998,258	2,952,509	3,015,170
TOTAL EXPENDITURES	14,409,965	13,681,112	14,585,632	14,002,619	15,024,526


CITY OF KAUKAUNA
Comparison of Budgeted General Fund Expenditures
2020
2021
$7,000,000
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$0
BUDGETED AMOUNT
General Government
Public Safety
Health & Social Services
Transportation
Sanitation
Leisure
Parks
Emergency Government
Other
Contingency / Operating Trans
EXPENDITURE TYPE

CITY OF KAUKAUNA

2021 BUDGET
GENERAL FUND
SUMMARY OF EXPENDITURES BY TYPE - ***NON-COVERED SERVICES***

DESCRIPTION	*PERSONNEL SERVICES*	*NON-PERSONNEL SERVICES*	*OUTLAY*	*TOTAL EXPENDITURES*
GENERAL GOVERNMENT				
Assessment	152	75,000	-	75,152
Auditing Services	-	25,500	-	25,500
City Attorney	131,901	5,020	-	136,921
SPAR Builidng Maintenance	-	52,850	-	52,850
Clerk/Treasurer	191,650	34,150	-	225,800
Commissioners	4,574	-	-	4,574
Common Council	34,883	7,400	-	42,283
Elections	17,177	11,150	-	28,327
Finance	333,991	72,672	-	406,662
Human Resources	-	168,791	-	168,791
Information Technology	-	273,081	-	273,081
Mayor	195,458	13,215	-	208,673
Municipal Service Building	-	102,250	-	102,250
Municipal Judge	33,930	13,197	-	47,127
Office Equipment & Supplies	-	16,500	-	16,500
Planning/Community Development	343,472	10,665	-	354,137
Community Enrichment	20,344	44,535	400	65,279
TOTAL GENERAL GOVERNMENT	1,307,532	925,976	400	2,233,908
PUBLIC SAFETY				
Ambulance	-	65,075	-	65,075
Building Inspection	106,600	29,750	-	136,350
Police	3,172,426	187,407	56,755	3,416,588
School Patrol	55,520	1,775	-	57,295
TOTAL PUBLIC SAFETY	3,334,546	284,007	56,755	3,675,308
HEALTH & SOCIAL SERVICES				
Alcohol & Other Drug Awareness	-	2,500	-	2,500
TOTAL HEALTH & SOCIAL SERVICES	-	2,500	-	2,500
TRANSPORTATION				
Bridge Maintenance	-	18,000	-	18,000
Bus Subsidies	-	35,000	-	35,000
Engineering	455,016	15,700	-	470,716
Equip Maintenance & Replacement	-	87,425	-	87,425
Forestry	-	10,000	-	10,000
Street Department Administration	193,440	5,550	-	198,990
Street Lighting	-	211,600	-	211,600
Street Maintenance	2,038,683	114,300	-	2,152,983
Street Signs & Markers	-	23,250	-	23,250
Traffic Controls	-	14,500	4,500	19,000
Weed Control	-	2,600	-	2,600
TOTAL TRANSPORTATION	2,687,139	537,925	4,500	3,229,564

CITY OF KAUKAUNA

2021 BUDGET
GENERAL FUND
SUMMARY OF EXPENDITURES BY TYPE - ***NON-COVERED SERVICES***

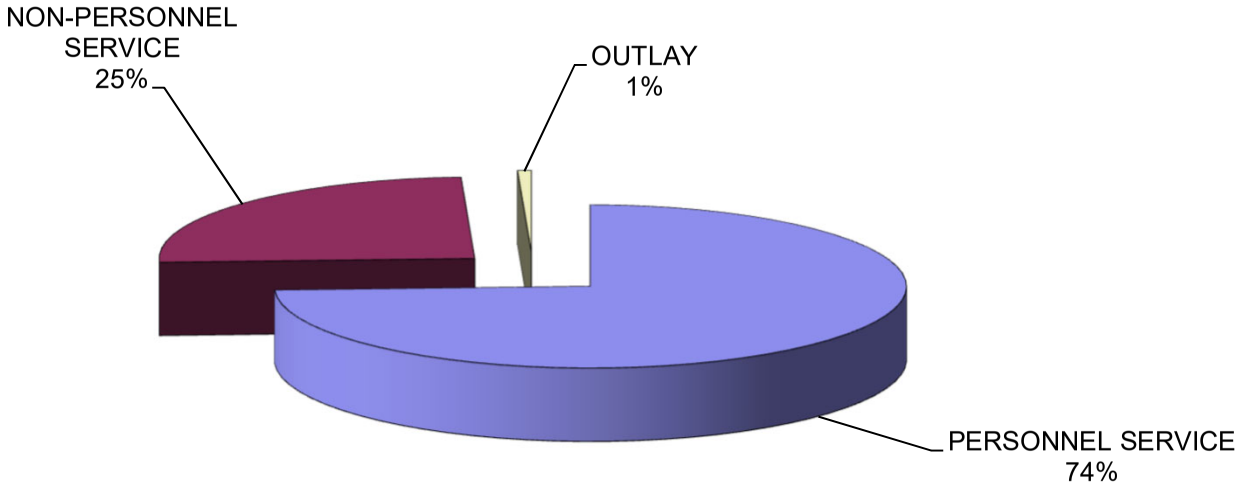
DESCRIPTION	*PERSONNEL SERVICES*	*NON-PERSONNEL SERVICES*	*OUTLAY*	*TOTAL EXPENDITURES*
LEISURE				
Adult Sports	134,704	13,650	-	148,354
Athletic Field	-	48,950	8,000	56,950
Civic Promotions	-	11,000	-	11,000
Community Center	-	3,600	-	3,600
Dance Classes	46,063	39,575	-	85,638
Library	550,557	574,631	-	1,125,188
Swimming Pool	236,669	110,390	6,000	353,059
Youth Sports	108,249	55,510	-	163,759
TOTAL LEISURE	1,076,242	857,306	14,000	1,947,548
CONSERVATION & DEVELOPMENT OF NATURAL RESOURCES				
Parks	-	112,500	3,300	115,800
EMERGENCY GOVERNMENT				
Civil Defense	-	-	-	-
OTHER				
Health Insurance	256,539	-	-	256,539
Property & Liability Insurance	-	128,190	-	128,190
TOTAL OTHER	256,539	128,190	-	384,729
Contingent Expenditures		420,000		420,000
SUB-TOTAL NON-COVERED SERVICES	8,661,998	3,268,404	78,955	12,009,356

CITY OF KAUKAUNA

2021 BUDGET
GENERAL FUND
SUMMARY OF EXPENDITURES BY TYPE - ***COVERED SERVICES***

DESCRIPTION	*PERSONNEL SERVICES*	*NON-PERSONNEL SERVICES*	*OUTLAY*	*TOTAL EXPENDITURES*
PUBLIC SAFETY				
Fire	2,493,205	150,100	26,000	2,669,305
Fire Safety	-	7,215	-	7,215
TOTAL PUBLIC SAFETY	2,493,205	157,315	26,000	2,676,520
TRANSPORTATION				
Snow & Ice Removal	-	98,350	-	98,350
TOTAL TRANSPORTATION	-	98,350	-	98,350
SANITATION				
Refuse Collection	-	91,300	-	91,300
Refuse Disposal	-	149,000	-	149,000
TOTAL SANITATION	-	240,300	-	240,300
SUB-TOTAL COVERED SERVICES	2,493,205	495,965	26,000	3,015,170
TOTAL EXPENDITURES	11,155,203	3,764,369	104,955	15,024,526

CITY OF KAUKAUNA
2020 Budgeted General Fund Expenditures by Type



CITY OF KAUKAUNA

2021 BUDGET

1000 ISLANDS ENVIRONMENTAL CENTER FUND (201)
REVENUES AND EXPENDITURES

DESCRIPTION	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
REVENUE					
Taxes	156,538	156,538	163,550	163,550	192,503
Kaukauna School District	15,000	15,000	15,000	15,000	15,000
Outagamie County	10,000	10,000	10,000	10,000	10,000
Interest Income	5,000	1,794	5,000	3,000	4,000
Other Center Receipts	14,000	14,952	15,000	15,900	12,000
Restricted Donations	18,500	19,313	22,000	13,239	20,000
TOTAL REVENUE	219,038	217,597	230,550	220,689	253,503
EXPENDITURES					
Wages and Benefits	162,638	165,175	177,250	177,376	207,503
Maintenance	56,400	79,716	53,300	40,947	52,800
Capital Outlay	0	0	0	0	0
TOTAL EXPENDITURES	219,038	244,891	230,550	218,323	260,303
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	0	0	0	2,366	(6,800)

CITY OF KAUKAUNA

2021 BUDGET

REDEVELOPMENT AUTHORITY, SPECIAL REVENUE FUND (206 & 218)
REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
REVENUE					
Loan Payments	225,000	98,271	225,000	81,636	100,000
Interest	4,500	18,932	10,000	4,000	5,000
TOTAL REVENUE	115,667	117,203	235,000	85,636	105,000
EXPENDITURES					
Economic Development	150,000	92,718	100,000	0	100,000
TOTAL EXPENDITURES	112,999	92,718	100,000	0	100,000
OTHER FINANCING SOURCES					
Application of Fund Balance	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	2,668	24,485	135,000	85,636	5,000

CITY OF KAUKAUNA

2021 BUDGET

SPECIAL ASSESSMENT FUND (215)
REVENUE AND EXPENDITURE SUMMARY

DESCRIPTION	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
REVENUE					
Special Assessments	1,500,000	1,181,663	1,600,000	1,525,000	1,500,000
Interest On Special Assessments	65,000	77,767	100,000	106,000	100,000
TOTAL REVENUE	1,565,000	1,259,430	1,700,000	1,631,000	1,600,000
EXPENDITURES					
Street Improvements	1,325,000	563,044	1,715,000	1,572,083	1,515,000
Sidewalk Improvements	175,000	74,358	120,000	120,000	120,000
Utility Systems Improvements	265,000	112,599	175,000	50,000	175,000
TOTAL EXPENDITURES	1,765,000	750,000	2,010,000	1,742,083	1,810,000
OTHER FINANCING USES					
Operating Transfer to Debt Service	0	600,212	250,000	250,000	200,000
TOTAL OTHER FINANCING SOURCES	0	600,212	250,000	250,000	200,000
EXCESS (DEFICIT) OF REVENUE & OTHER FINANCING SOURCES OVER EXPEND.	(200,000)	(90,782)	(560,000)	(361,083)	(410,000)

CITY OF KAUKAUNA
2021 BUDGET
Grignon Mansion (219)
REVENUE & EXPENDITURE SUMMARY

OBJECT CODE	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED ACTUAL	2021 BUDGET
REVENUE						
	Taxes	18,000	0	18,000	18,000	20,000
	Community Foundation	7,700	5,846	7,700	7,706	6,800
	Donations, Grants, Contirbtions	40,000	0	40,000	40,000	30,000
TOTAL REVENUE		65,700	5,846	65,700	65,706	56,800
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	31,333	0	31,333	20,462	47,500
5104	**Temporary Payroll**	0	0	0	0	0
5119	**Longevity Pay**	0	0	0	0	0
	Fringe Benefits					
5151	**Retirement Plan**	2,131	0	2,131	1,391	3,230
5152	**Residency**	1,880	0	1,880	0	0
5154	**Social Security**	2,397	0	2,397	1,565	3,634
5157	**Group Health Insurance**	18,579	0	18,579	2,455	7,587
5160	**Group Life Insurance**	25	0	25	25	25
5163	**Workers Compensation**	1,191	0	1,191	778	1,805
	TOTAL PERSONNEL SERVICES	57,535	0	57,535	26,677	63,780
	NON-PERSONNEL SERVICES					
	Purchased Services					
5205	**Seminar Expenses**	500	0	500	0	500
5208	**Travel/City Business**	500	0	500	0	500
5401	**Office Supplies**	300	0	300	0	0
5804	**Outlay (Computer, etc.)**	2,300	0	2,300	2,300	0
5306	**Heating Fuel**	1,000	1,265	1,000	1,000	1,000
5309	**Water Sewer and Electric**	2,200	2,718	2,200	2,200	2,200
5312	**Maintenance Buildings**	0	941	0	975	0
5325	**Contractrual Service**	800	2,678	800	665	800
	TOTAL NONPERSONNEL SERVICES	4,000	7,602	4,000	4,840	5,000
TOTAL EXPENDITURES		61,535	7,602	61,535	31,517	68,780
OTHER FINANCING USES						
5719	**Transfer to Friends of Grignon**	4,700	0	4,700	0	0
TOTAL OTHER FINANCING SOURCES		4,700	0	4,700	0	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANCING USES & EXPENDITURES		(535)	(1,755)	(535)	34,189	(11,980)

Cash Balance at December 31, 2019	(3,853)		
Cash Balance at December 31, 2020		30,336	
Cash Balance at December 31, 2021			18,356

CITY OF KAUKAUNA

2021 BUDGET
SOLID WASTE FUND (220)
REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
REVENUE					
Recycling And Garbage Collection	345,000	359,613	360,000	361,332	360,000
Other Revenue	0	3,864	0	5,814	10,000
TOTAL REVENUE	345,000	363,477	360,000	367,146	370,000
EXPENDITURES					
General Supplies	0	13,331	5,000	18,419	5,000
Refuse Disposal	189,948	0	185,000	189,948	185,000
TOTAL EXPENDITURES	189,948	13,331	190,000	208,367	190,000
OTHER FINANCING USES					
Transfer to General Fund	189,948	359,157	149,000	149,000	149,000
TOTAL OTHER FINANCING SOURCES	189,948	359,157	149,000	149,000	149,000
EXCESS (DEFICIT) OF REVENUE, OTHER FINANCING USES & EXPENDITURES	(34,896)	(9,010)	21,000	9,779	31,000

CITY OF KAUKAUNA

2021 Budget
VEHICLE REGISTRATION FEE FUND (221)
REVENUE AND EXPENDITURE SUMMARY

DESCRIPTION	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	2021 *Budget Year BUDGET*
REVENUE					
Registration Fee	185,000	164,897	175,000	164,000	170,000
TOTAL REVENUE	185,000	164,897	175,000	164,000	170,000
EXPENDITURES	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	0
OTHER FINANCING USES					
Operating Transfer to Debt Service	200,000	200,000	225,000	225,000	154,000
TOTAL OTHER FINANCING SOURCES	200,000	200,000	225,000	225,000	154,000
EXCESS (DEFICIT) OF REVENUE & OTHER FINANCING SOURCES OVER EXPEND.	(15,000)	(25,000)	(50,000)	(61,000)	16,000

CITY OF KAUKAUNA

2021 BUDGET
DEBT SERVICE FUND (301)
REVENUE AND EXPENDITURE SUMMARY

DESCRIPTION	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
REVENUE					
Property Tax	2,827,991	2,827,991	3,676,496	2,544,805	3,727,032
Payment in Lieu of Tax	787,844	787,844	0	0	0
TOTAL REVENUE	3,615,835	3,615,835	3,676,496	3,349,649	3,727,032
EXPENDITURES					
Principal Payment	5,499,830	3,658,008	5,165,000	5,165,000	5,305,000
Interest Payment	1,872,770	1,196,399	1,777,709	1,777,709	1,775,143
Debt Service Fees	750	64,984	750	750	750
TOTAL EXPENDITURES	7,373,350	4,919,390	6,943,459	7,031,291	7,080,893
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(3,757,515)	(1,303,556)	(3,266,963)	(3,681,642)	(3,353,861)
OTHER FINANCING SOURCES					
Refinancing Outstanding Debt	0	0	0	0	0
Premium Issuance (Interest Payment)	244,952	112,812	120,000	120,000	50,582
	3,512,563				
Operating Transfer In	3,757,515	2,741,327	3,146,963	3,146,963	3,303,279
TOTAL OTHER FINANCING SOURCES	7,515,031	2,854,139	3,266,963	3,681,641	3,353,861
EXCESS (DEFICIT) OF REVENUE & OTHER FINANCING SOURCES OVER EXPENDITURES	3,757,515	1,550,583	0	(0)	(0)

Operating Transfers	*2020*	*2021*
TID #4	55,525	79,000
TID # 5 (Estimated Increment)	72,000	458,628
TID #6	258,538	201,050
TID #8	204,275	621,208
TID #10	6,306	46,488
ERTIF	455,588	151,619
Storm Water Utility	723,102	626,886
Sanitary Sewer Utility	615,505	574,983
404 RDA MSB	787,844	0
Vehicle Registration Fee Fund	200,000	154,000
TIF Debt Repayment		189,418
Special Assessment Fund	600,039	200,000
	3,980,740	3,303,279

CITY OF KAUKAUNA

2021 BUDGET
INDUSTRIAL PARK FUND (401)
REVENUE & EXPENDITURE SUMMARY

	DESCRIPTION	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	REVENUE					
401-48110-4810	**Interest Income**	0	0	0	0	0
401-48900-4827	**Other Revenue - Loan Repayment**	11,967	23,933	23,933	0	23,933
401-48309-4499	**Other Revenue - Land Sales**	100,000	176,630	0	0	0
	TOTAL REVENUE	111,967	200,563	23,933	0	23,933
	EXPENDITURES					
401-58100-5499	**Industrial Park Expenditures**	1,093	3,674	1,000	1,887	1,000
	TOTAL EXPENDITURES	1,093	3,674	1,000	1,887	1,000
	OTHER FINANCING USES					
401-59200-5720	**Repayment of Due To General Fund**	0	0		100,000	
	Transfer to Debt Service Fund				0	
	TOTAL OTHER FINANCING SOURCES	0	0	0	100,000	0
	EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	110,873	196,889	22,933	(101,887)	22,933

Cash Balance at December 31, 2019	(85,508)			
Cash Balance at December 31, 2020			(187,395)	
Cash Balance at December 31, 2021				(164,462)

CITY OF KAUKAUNA

2021 Budget
SPACE NEEDS FUND (403)
REVENUE AND EXPENDITURE SUMMARY

DESCRIPTION	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
REVENUE					
Property Taxes - General	0	0	0	0	0
Other Revenue	12,750	15,688	12,750	2,500	2,500
TOTAL REVENUE	12,750	15,688	12,750	2,500	2,500
EXPENDITURES					
Space Needs	1,000,000	836,913	3,480,090	1,282,108	3,310,090
TOTAL EXPENDITURES	1,000,000	836,913	3,480,090	1,282,108	3,310,090
OTHER FINANCING SOURCES					
Proceeds of General Obligation Notes	1,000,000	1,255,854	2,400,000	3,521,500	0
Transfer from General					
TOTAL OTHER FINANCING SOURCES	1,000,000	1,255,854	2,400,000	3,521,500	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	12,750	434,629	(1,067,340)	2,241,892	(3,307,590)

Cash Balance at December 31, 2019	1,063,382		
Cash Balance at December 31, 2020		3,305,274	
Cash Balance at December 31, 2021			(2,316)

CITY OF KAUKAUNA

2021 Budget

MUNCIPAL SERVICES DEPARTMENT BUILDING FUND (404)

REVENUE AND EXPENDITURE SUMMARY

DESCRIPTION	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
REVENUE					
Property Taxes - General	0	0	0	0	0
Interest Income	371	10,811	500	1,000	500
Other Revenue	0	0	0	0	0
TOTAL REVENUE	371	10,811	500	1,000	500
EXPENDITURES					
Municipal Service Building	9,000	6,749	0	0	0
TOTAL EXPENDITURES	9,000	500	0	0	0
OTHER FINANCING SOURCES					
RDA Lease Bond	770,844	0	770,844	0	0
TOTAL OTHER FINANCING SOURCES	770,844	0	770,844	0	0
OTHER FINANCING USES					
Transfer to Debt Service Fund	770,844	358,695	770,844	0	0
TOTAL OTHER FINANCING SOURCES	770,844	358,695	770,844	0	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	(8,629)	(348,384)	500	1,000	500

Cash Balance at December 31, 2019	51,515		
Cash Balance at December 31, 2020		52,515	
Cash Balance at December 31, 2021			53,015

CITY OF KAUKAUNA

2021 Budget
ErTID #1 FUND (450)
REVENUE & EXPENDITURE SUMMARY
"Lehrer LandFill"

DESCRIPTION	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
REVENUE					
Property Taxes - TIF	90,682	93,154.00	95,018	92,976	99,463
Personal Property State Aid	0	0.00	0	0	-752
Other Revenue	0	752	0	0	0
TOTAL REVENUE	90,682	93,906	95,018	92,976	98,711
EXPENDITURES					
Remediation Cost	118,000	133,114	0	0	0
Marketing & Admin	2,500	150	0	150	0
TOTAL EXPENDITURES	120,500	133,264	0	150	0
OTHER FINANCING SOURCES					
Transfer From TID#6 as Recipient TID	450,000	450,000	52,409	52,409	0
TOTAL OTHER FINANCING SOURCES	450,000	0	52,409	52,409	0
OTHER FINANCING SOURCES (USES)					
Repayment of Due To Debt Service Fund	300,000	0			
Transfer to Debt Service Fund	154,531	107,318	150,588	150,588	151,619
TOTAL OTHER FINANCING SOURCES	454,531	107,318	150,588	150,588	151,619
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	1,463	(84,408)	(3,161)	(5,353)	(52,907)

Cash Balance at December 31, 2019	(842,292)		
Cash Balance at December 31, 2020		(847,645)	
Cash Balance at December 31, 2021			(900,552)

CITY OF KAUKAUNA

2021 BUDGET
TAX INCREMENTAL DISTRICT #4 FUND (464)
REVENUE & EXPENDITURE SUMMARY
"Downtown District"

DESCRIPTION	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
REVENUE					
Property Taxes - TIF	56,603	58,146	82,850	81,069	99,463
Personal Property Tax		402	0	4,929	9,456
State Computer Aids	2,000	3,492	3,492	3,493	3,492
Interest Income	200	0	403	100	200
Other Revenue	0	0	234,643	0	234,643
TOTAL REVENUE	58,803	62,040	330,844	89,591	347,254
OTHER FINANCING SOURCES					
G.O. Borrowing			0	0	0
Transfer From TID#6 as Recipient TID			0		500,000
TOTAL OTHER FINANCING SOURCES	0	0	0	0	500,000
EXPENDITURES					
Miscellaneous	0	0	0		0
Marking & Administration	0	150	150	500	150
TID Assistance	0	0	0		0
Storm Sewer Improvements	0	0	0		0
TOTAL EXPENDITURES	0	150	0	500	0
OTHER FINANCING USES					
Transfer to Debt Service Fund	55,525	56,550	79,000	79,000	79,000
Repayment of Due To Debt Service					121,120
Repayment of Due To General Fund					80,508
TOTAL OTHER FINANCING SOURCES	55,525	56,550	79,000	79,000	280,628
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	3,278	5,340	251,844	10,091	566,626

Cash Balance at December 31, 2019	(254,625)		
Cash Balance at December 31, 2020		(244,534)	
Cash Balance at December 31, 2021			322,092

CITY OF KAUKAUNA

2021 BUDGET
TAX INCREMENTAL DISTRICT #5 FUND (465)
REVENUE & EXPENDITURE SUMMARY
"Commerence Crossing" (Former Dog Track Site)

DESCRIPTION	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
REVENUE					
Property Taxes - TIF	19,719	20,257	71,030	69,504	401,729
Personal Property Aid	0	0	0	0	3,444
State Computer Aids	0	363	211	152	200
In Lieu of Tax - Medical Facility	58,000	217,393	220,000	220,000	154,000
Interest Income	0	0	0	15,780	0
Other Revenue (Land Sales)	500,000	0	0		0
TOTAL REVENUE	577,719	238,013	291,241	305,436	559,373
OTHER FINANCING SOURCES					
G.O. Borrowing	0	0	0	0	0
Transfer From TID#6 as Recipient TID			784,730		300,000
TOTAL OTHER FINANCING SOURCES	0	0	784,730	0	300,000
EXPENDITURES					
Marketing & Admin	0	27,667	0	150	0
Developers' Incentive	26,200	0	0		0
TOTAL EXPENDITURES	26,200	27,667	0	150	0
OTHER FINANCING USES					
Transfer to Debt Service Fund	944,169	806,688	926,949	421,183	458,628
Repayment of Due To General Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	944,169	806,688	926,949	421,183	458,628
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	(392,650)	(596,342)	149,022	(115,897)	400,746

Cash Balance at December 31, 2019	(4,218,651)		
Cash Balance at December 31, 2020		(4,334,548)	
Cash Balance at December 31, 2021			(3,933,802)

CITY OF KAUKAUNA

2021 Budget
TAX INCREMENTAL DISTRICT #6 FUND (466)
REVENUE & EXPENDITURE SUMMARY
"N.E.W. Industrial Park"

DESCRIPTION	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
REVENUE					
Property Taxes - TIF	911,347	936,194	880,214	861,297	1,064,409
Personal Property State Aid	0	0	0	0	1,209
State Computer Aids	2,000	16,994	7,749	12,976	7,749
Interest Income	200	0	200	0	50
Other Revenue - Loan Repayment	26,727	50,611	26,727	26,727	26,727
TOTAL REVENUE	940,274	858,736	914,890	901,000	1,100,144
EXPENDITURES					
District Expenditures	23,600	3,029	150	48,763	150
Infrastructure Improvements	0	0		2,921	0
TOTAL EXPENDITURES	23,600	3,029	150	51,684	150
OTHER FINANCING USES					
Transfer to Debt Service Fund	440,238	440,238	258,538	258,538	201,050
Transfer to TID ERTID #1	450,000	450,000	52,409	52,409	0
Transfer to Fund 464 (TID #4)	0	0	0	0	500,000
Transfer to Fund 465 (TID #5)	0	0	784,730	0	300,000
Repayment of Due To General Fund		0			
TOTAL OTHER FINANCING SOURCES	890,238	890,238	1,095,677	310,947	1,001,050
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	26,436	(34,531)	(180,937)	538,370	98,944

Cash Balance at December 31, 2019	217,872		
Cash Balance at December 31, 2020		756,242	
Cash Balance at December 31, 2021			855,186

CITY OF KAUKAUNA

2021 Budget
TAX INCREMENTAL DISTRICT #8 FUND (468)
REVENUE & EXPENDITURE SUMMARY
"The Gustman (Grand Kakalin) Site"

DESCRIPTION	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
REVENUE					
Property Taxes - TIF	116,512	119,688	123,854	121,192	128,490
Personal Property State Aid	0	0	0	0	74
State Computer Aids	500	15,302	13,913	14,645	13,913
Interest Income	0	29,342	0	5,907	2,500
Other Revenue	0	0	0	0	0
TOTAL REVENUE	117,012	164,332	137,767	141,744	144,977
OTHER FINANCING SOURCES					
G.O. Borrowing	0	0	0		0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXPENDITURES					
District Expenditures	12,400	0	150	8,097	150
Library Garden	0	293,250	0	0	0
Developers Incentives	0	0	0	0	0
Infrastructure Improvements	278,000	20,000	89,000	0	0
TOTAL EXPENDITURES	290,400	313,250	89,150	8,097	150
OTHER FINANCING USES					
Transfer to Debt Service Fund	250,992	267,694	194,857	189,792	621,789
Repayment of Due To General Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	250,992	267,694	194,857	189,792	621,789
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	(424,380)	(416,612)	(146,240)	(56,146)	(476,962)

Cash Balance at December 31, 2019	68,569		
Cash Balance at December 31, 2020		12,423	
Cash Balance at December 31, 2021			(464,539)

CITY OF KAUKAUNA

2021 BUDGET
TAX INCREMENTAL DISTRICT #10 FUND (470)
REVENUE & EXPENDITURE SUMMARY
"The Donary Project"

	DESCRIPTION	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	REVENUE					
0	**Property Taxes - TIF**	0	0	696	0	9,185
	State Computer Aids	0	0	0	0	0
	Interest Income	0	19,252	0	5,168	3,786
	Other Revenue	0	0	0	0	0
	TOTAL REVENUE	0	19,252	696	5,168	12,971
	OTHER FINANCING SOURCES					
	G.O. Borrowing	0	-	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	EXPENDITURES					
	District Expenditures	0		0	150	0
	Infrastructure Improvements	16,000	114,300	0	0	0
	TOTAL EXPENDITURES	16,000	114,300	0	150	0
	OTHER FINANCING USES					
0	**Transfer to Debt Service Fund**	16,863	38,747	16,863	0	46,488
	Repayment of Due To General Fund	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	16,863	38,747	16,863	0	46,488
	EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	(32,863)	(133,795)	(16,167)	5,018	(33,517)

Cash Balance at December 31, 2019	122,751		
Cash Balance at December 31, 2020		127,769	
Cash Balance at December 31, 2021			94,252

CITY OF KAUKAUNA

2021 BUDGET
SUBDIVISION FEES FUND (701)
REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
REVENUE					
Property Taxes - TIF	4,500	66	65	65	67
Subdivision Fee	10,000	14,600	10,000	10,312	17,500
Interest Income	0	0	0	0	0
Other Revenue	0	0	0	4,324	0
TOTAL REVENUE	14,500	14,666	10,065	14,701	17,567
OTHER FINANCING SOURCES					
G.O. Borrowing	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXPENDITURES					
District Expenditures					
Infrastructure Improvements		7,479	0	0	0
TOTAL EXPENDITURES	0	7,479	0	0	0
OTHER FINANCING USES					
Transfer to Debt Service Fund	0	0	0	0	0
Repayment of Due To General Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	14,500	7,187	10,065	14,701	17,567

Cash Balance at December 31, 2019	131,823		
Cash Balance at December 31, 2020		146,524	
Cash Balance at December 31, 2021			164,091

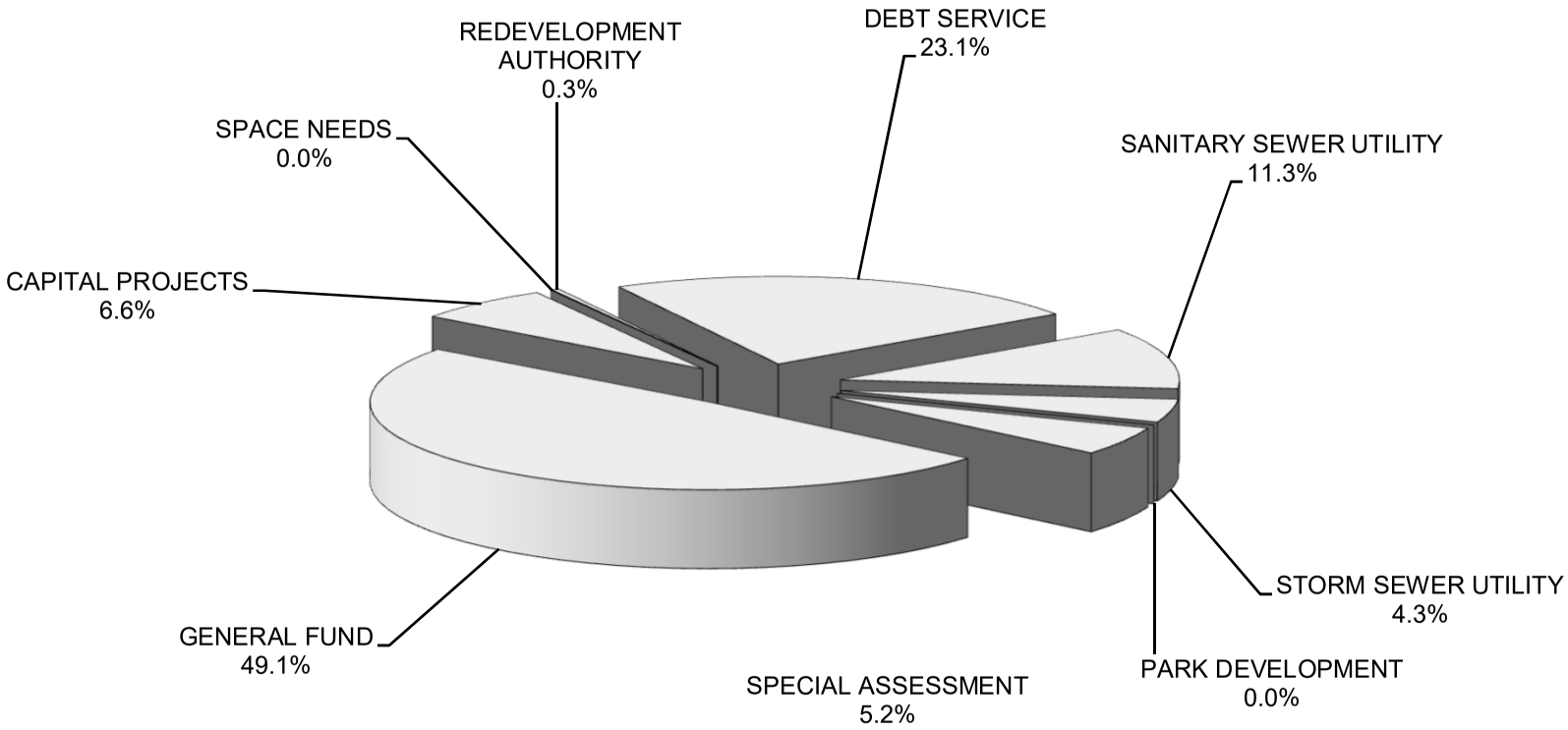
CITY OF KAUKAUNA

2021 BUDGET

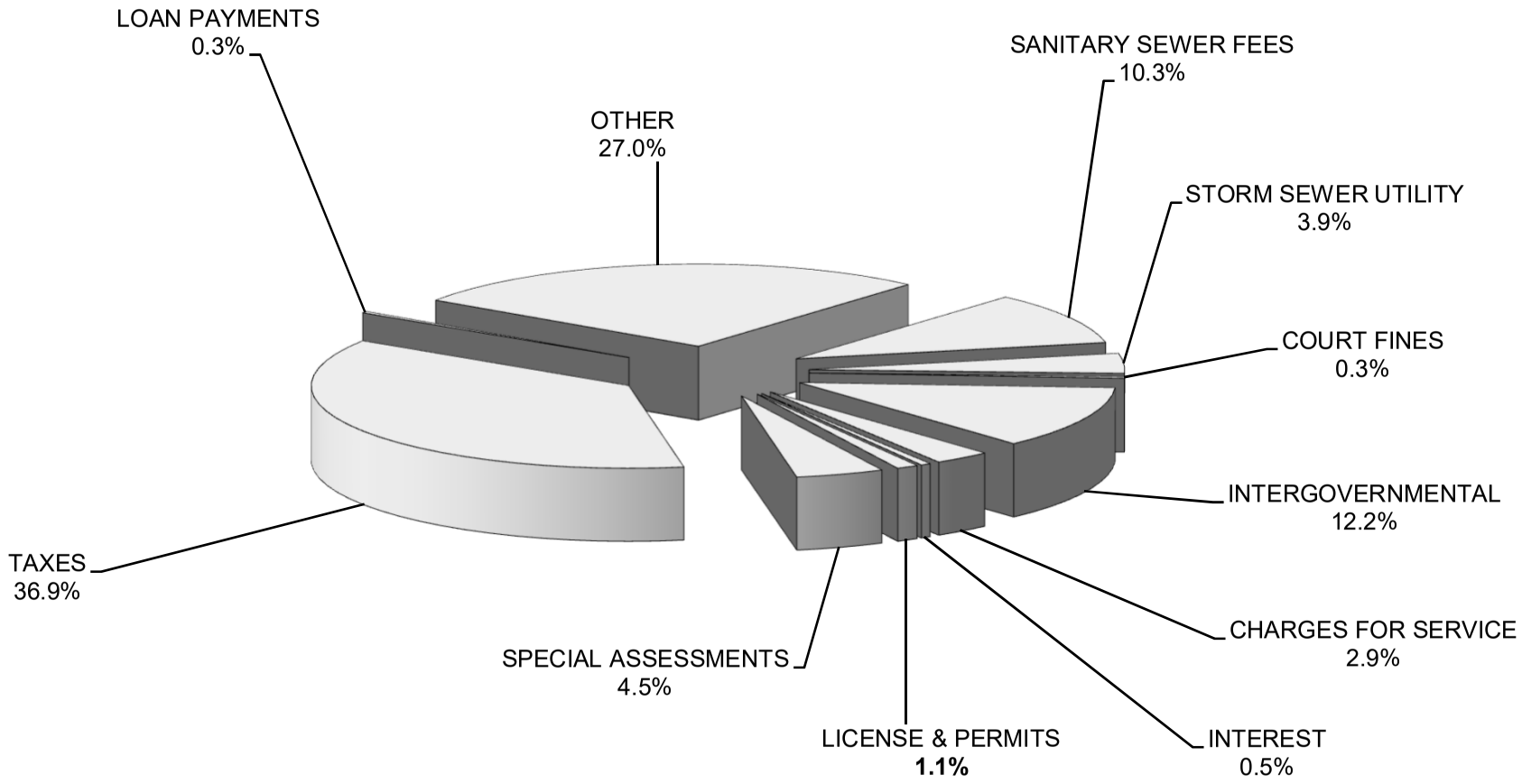
BUDGETED REVENUE SOURCES - ALL FUNDS

	GENERAL FUND	*1000 ISLANDS*	*REDEVELOP AUTHORITY*	*DEBT SERVICE*	*CAPITAL PROJECTS*	*PARK DEVELOP.*	*SPECIAL ASSESSMENT*	*SPACE NEEDS*	*STORM SEWER UTLY*	*SANITARY SEWER UTLY*	*TOTAL*
TAXES	8,397,913	192,503	0	3,727,032	0	20,000	0	0			12,337,448
SPECIAL ASSESSMENTS	0	0	0	0	0	0	1,500,000	0	0	0	1,500,000
INTERGOVERNMENTAL	4,065,175	25,000	0	0	0	0	0	0	0	0	4,090,175
SANITARY SEWER SERVICE FEES	0	0	0	0	0	0	0	0	0	3,450,000	3,450,000
STORM SEWER SERVICE FEES	0	0	0	0	0	0	0	0	1,300,000	0	1,300,000
LICENSE AND PERMITS	358,400	0	0	0	0	0	0	0	8,000	0	366,400
COURT FINES AND FORFEITURES	93,000	0	0	0	0	0	0	0	0	0	93,000
CHARGES FOR SERVICE	951,500	12,000	0	0	0	0	0	0	0	0	963,500
INTEREST	55,000	4,000	5,000	0	0	0	100,000	2,500	0	2,500	169,000
LOAN PAYMENTS	0	0	100,000		0	0	0	0	0	0	100,000
OTHER	1,103,538	20,000	0	3,353,861	4,550,000	0	0	0	0	0	9,027,399
TOTAL REVENUE SOURCES	15,024,526	253,503	105,000	7,080,893	4,550,000	20,000	1,600,000	2,500	1,308,000	3,452,500	33,396,922

CITY OF KAUKAUNA
2021 Budgeted Revenues - All Funds

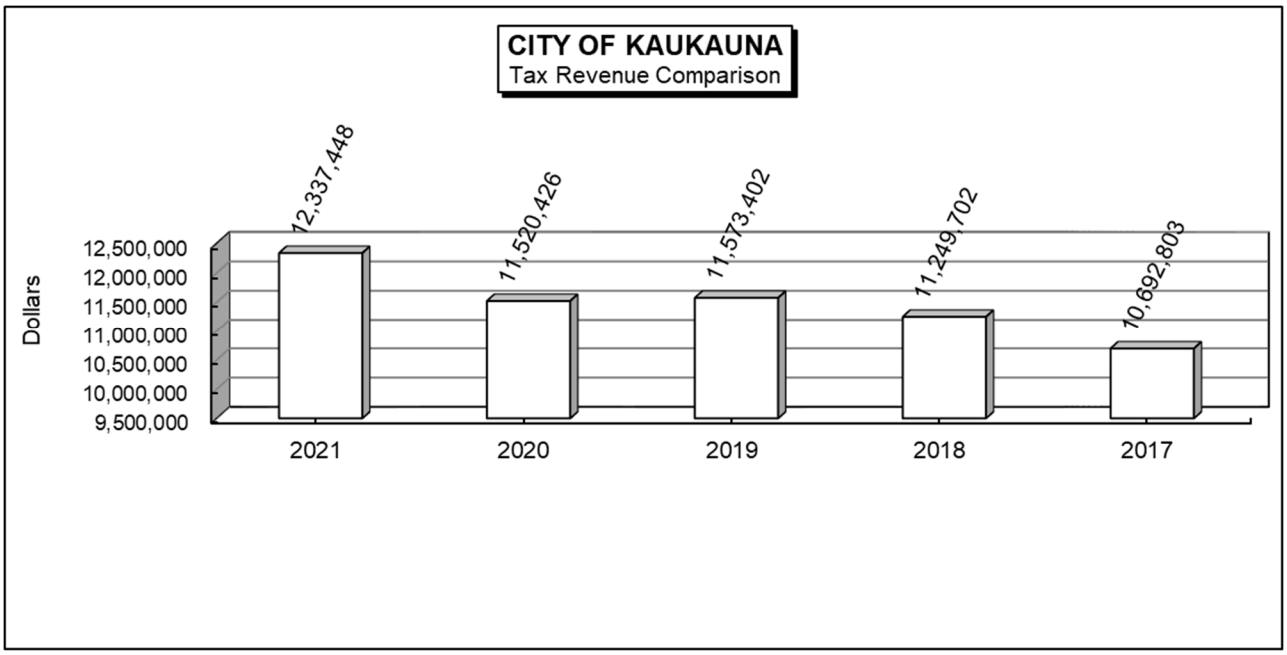


CITY OF KAUKAUNA
2021 Budgeted Revenues by Source - All Funds



CITY OF KAUKAUNA

2021 BUDGET
REVENUE COMPARISON BY REVENUE SOURCE



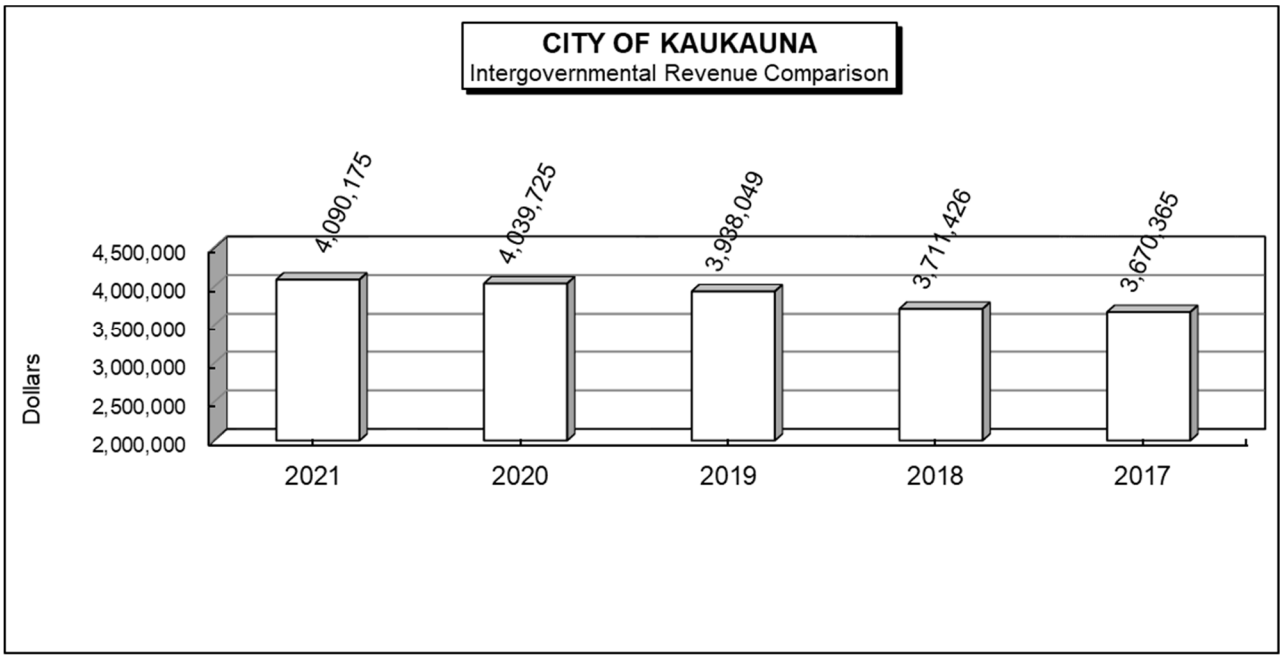
There are three primary sources of tax revenue for the City. Property tax, which includes tax on real estate and personal property, is the largest and most significant revenue source. Property tax represents 66.7% of all budgeted taxes and 37.9% of all general fund revenue sources budgeted. The property tax levy is budgeted to increase $267,661 or 4.9% for 2021. This is less than the maximum allowed under the current levy freeze legislation. This legislation allows the levy to increase by the percentage of increase in net new construction, 3.02% for the City of Kaukauna, plus any increase in scheduled general obligation debt. There is also a State program that rewards municipalities for controlling expenditures by providing additional State aids. The City has consistently qualified for this aid.

The second tax revenue source is the payment on lieu of taxes from the City's electric and water utilities. This payment is based on the current tax rate and the value of utility property in the City. As the tax rate fluctuates due to changes in State law related to funding of education, this revenue source is also likely to fluctuate. In 2021, this tax represents 16.02% 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 2020.

CITY OF KAUKAUNA

2021 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.

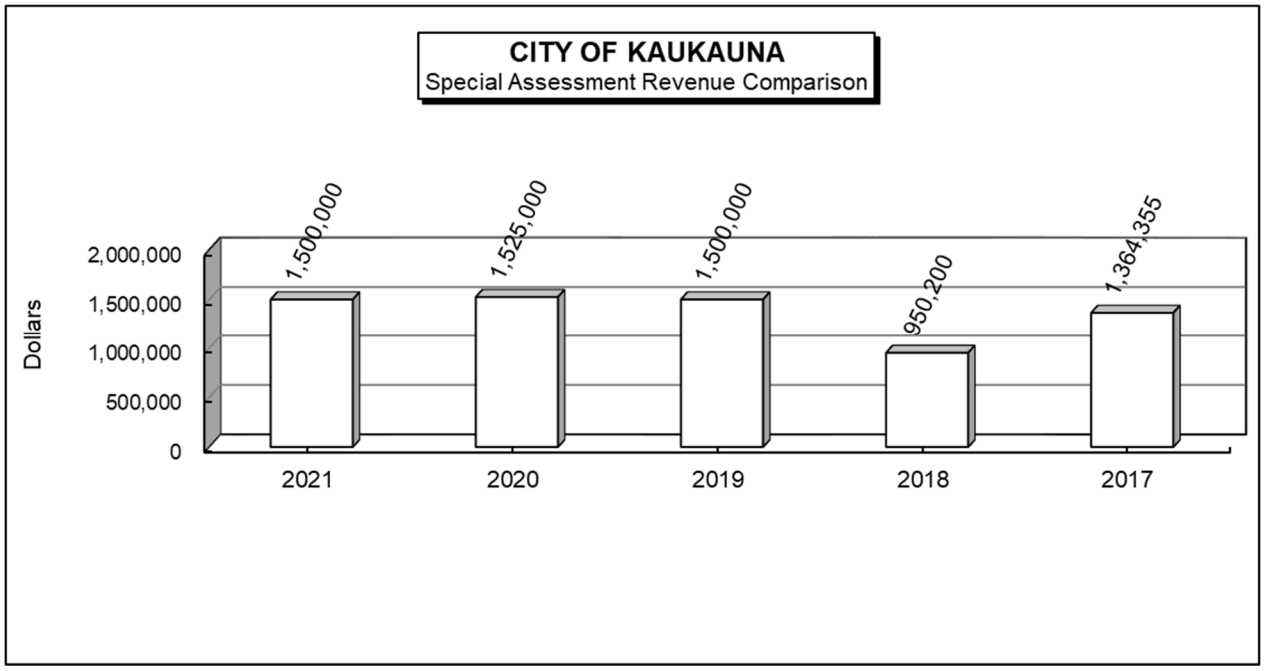
The largest of the intergovernmental revenues is state shared revenue. This revenue source has per capita, aid able revenue and expenditure restraint components. Shared revenue accounts for 51.0% of all intergovernmental revenues in the general fund and 27.1% of all general fund revenues. State shared revenue is budgeted to remain flat for the 2021 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 $1,114,474 for 2021 and accounts for 7.4% of all general fund revenue sources. This source is expected to increase by $139,535 or 14.4% when compared to 2020.

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.

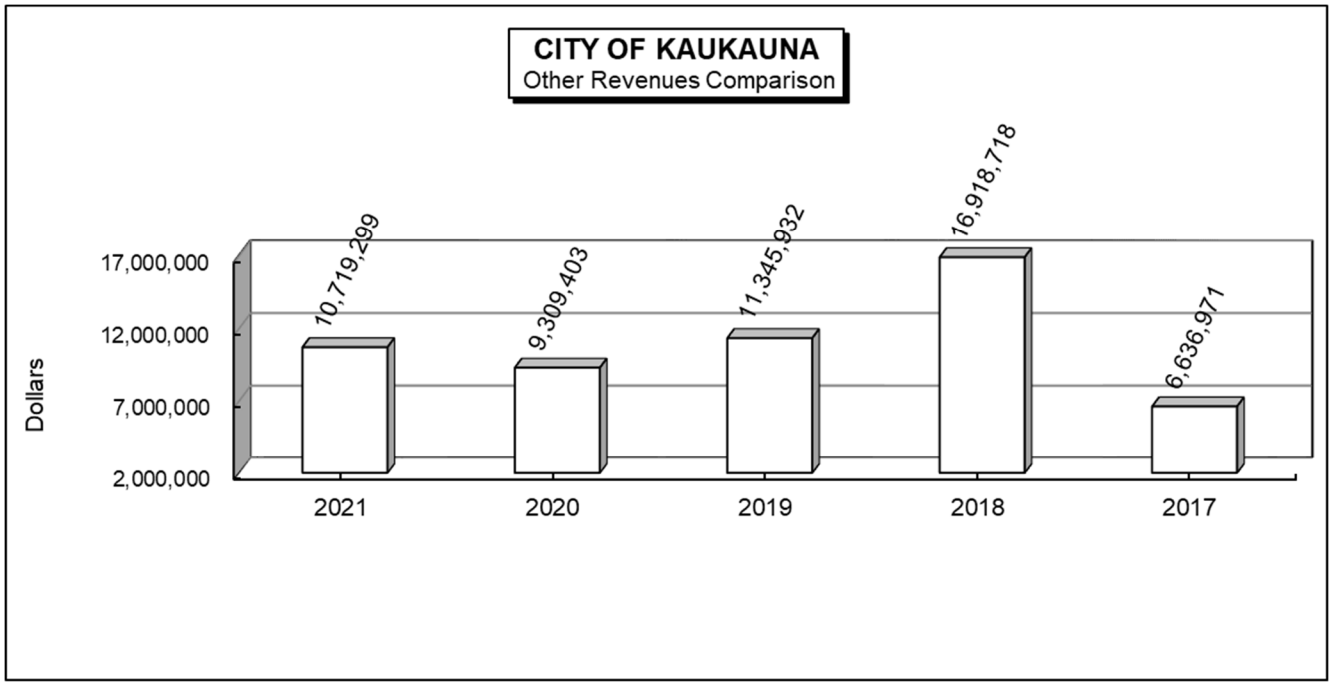
CITY OF KAUKAUNA

2021 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.

2021 BUDGET
REVENUE COMPARISON BY REVENUE SOURCE

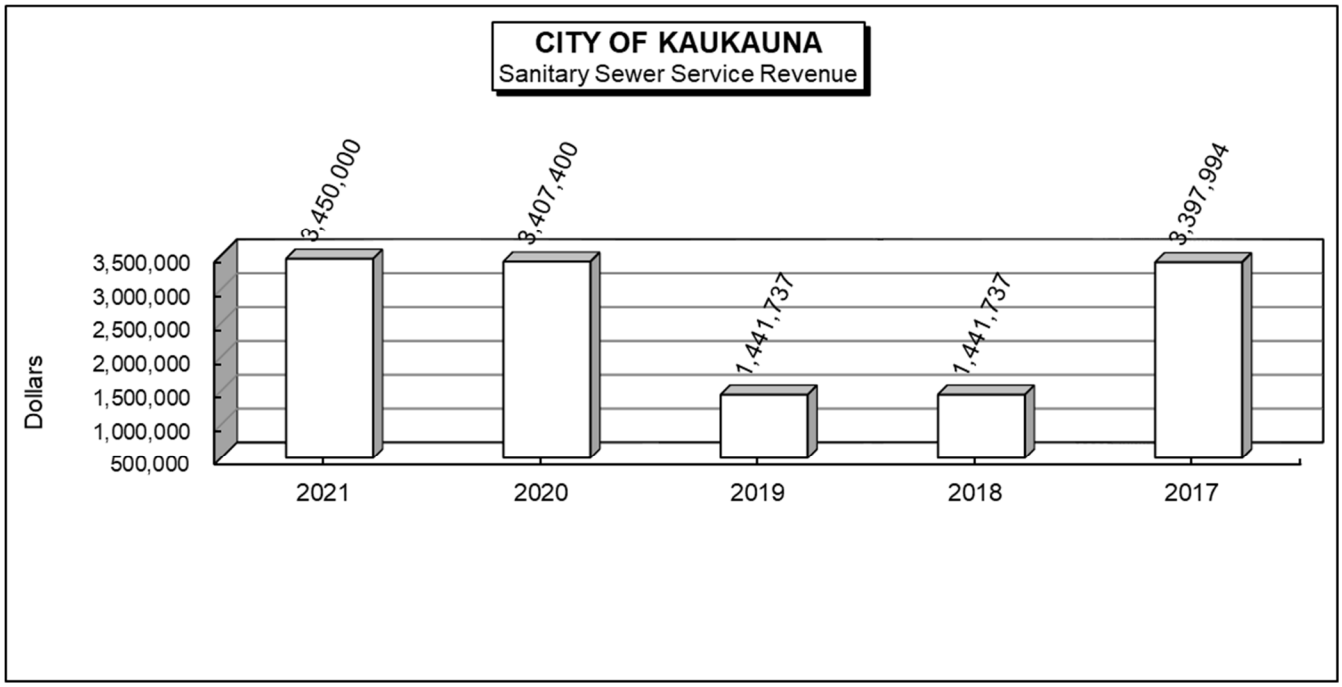


Other revenue sources consist of regulation and compliance revenues, charges for service other than sewer user fees, use of property and money and operating transfers. Some of the smaller components within this revenue source such as building permits, police fines, swimming pool user fees and interest 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

2021 BUDGET

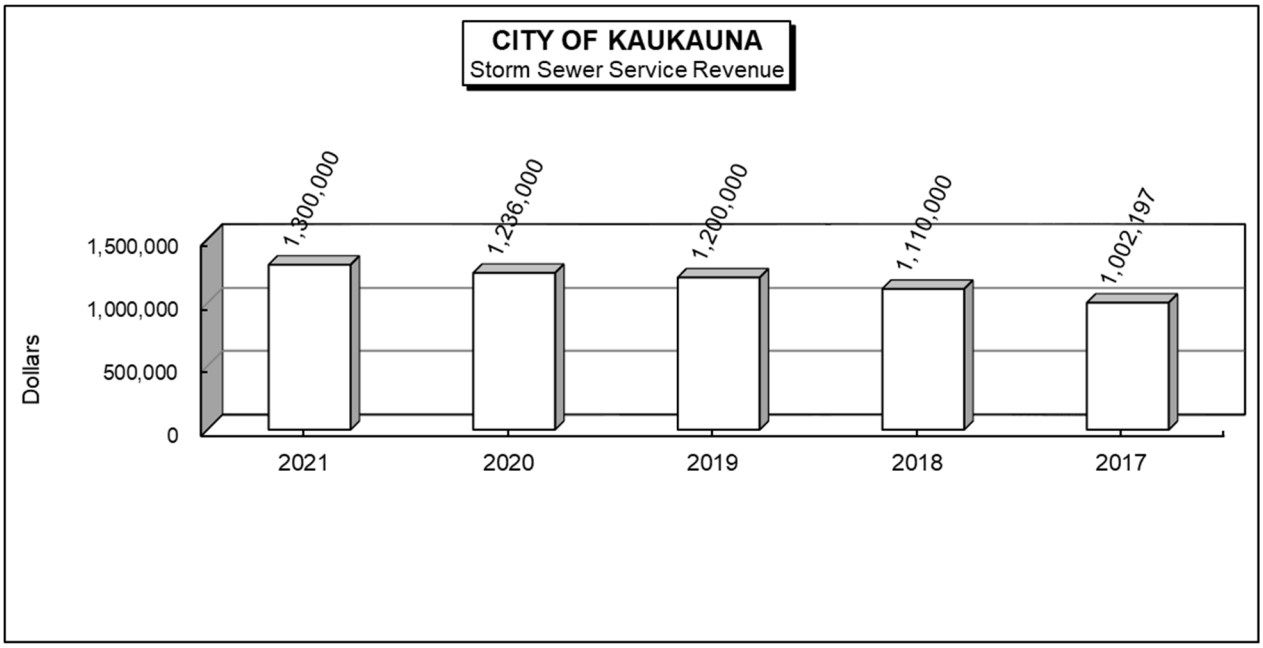
REVENUE COMPARISON BY REVENUE SOURCE



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. It will remain at this level for the 2021 budget year.

CITY OF KAUKAUNA

2021 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 doesn't include any rate adjustment, however, the fund is being closely monitored and managed. The rate being charged needs to cover the expenses to ensure the fund is sustainable long into the future.

THE CITY OF
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KAUKAUNA
WISCONSIN

CITY OF KAUKAUNA

2021 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 2015-2019. 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. While addressing the space needs this trended upward for a short period, however is not expected to continue its downward trend.

The graph on Page 5-6 depicts a downward trend with the overall City Debt limit, giving the city more borrowing power if needed for future projects. Page 5-5 also graphically illustrates the historical trend of tax incremental debt and all other general obligation debt. In the past ten years general obligation debt excluding tax incremental financing debt has been between 24.0% and 37.1% of the City's legal debt limit. At the end of 2019, 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 2020.

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

The schedule on page 5-8 indicates that the ratio of net general obligation debt to general fund expenditures has increased modestly since 2009 except for 2010 when $11,385,000 of TIF bond anticipation notes were refinanced and 2014 when $1,000,000 of ERTIF bonds were refinanced. Although the ratio between debt service requirements and general fund expenditures has increased from the Space Needs efforts, the information on page 5-8 would

suggest that this ratio will continue to increase modestly over the next few years. This ratio is a good indicator that the City is not shifting operational type costs over to long-term debt.

Future Projections: The schedule on page 5-9 details the effect of anticipated future debt service requirements. The footnotes indicate the estimated future long-term debt. The most noteworthy column on this schedule is the column that indicates anticipated future tax levy impacts (right-most column). 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 $3,500,000 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

2021 BUDGET
SUMMARY OF INDEBTEDNESS, PRINCIPAL ONLY
AS OF DECEMBER 31, 2020

DESCRIPTION	*ORIGINAL PRINCIPAL AMOUNT*	*INTEREST RATE*	*OUTSTANDING BALANCE DEC. 31, 2020*	*PRINCIPAL TO BE RETIRED 2021*	*OUTSTANDING BALANCE DEC. 31, 2021*
GENERAL OBLIGATION					
2011 General Obligation Notes	2,775,000	2.71%	800,000	800,000	0
2012 General Obligation Notes	2,800,000	2.34%	1,500,000	700,000	800,000
2013 General Obligation Notes	1,125,000	3.38%	600,000	175,000	425,000
2014 General Obligation Notes	1,300,000	2.49%	950,000	100,000	850,000
2015 General Obligation Notes	3,550,000	2.71%	2,440,000	345,000	2,095,000
2015 General Obligation Notes	1,650,000		1,375,000	100,000	1,275,000
2016 General Obligation Notes	1,525,000	2.23%	700,000	100,000	600,000
2017 General Obligation Notes	8,050,000	2.46%	7,335,000	585,000	6,750,000
2018 General Obligation Notes	3,680,000	2.92%	3,485,000	50,000	3,435,000
2019 General Obligation Notes	5,025,000	2.23%	4,900,000	200,000	4,700,000
2020 General Obligation Notes	6,305,000	1.32%	6,305,000	100,000	6,205,000
TOTAL GENERAL OBLIGATION DEBT			30,390,000	3,255,000	27,135,000
TAX INCREMENTAL DISTRICT NO. 4					
2014 General Obligation Notes	350,000	2.68%	200,000	50,000	150,000
2017A General Obligation Notes	200,000	2.68%	145,000	20,000	125,000
TOTAL TAX INCREMENTAL DISTRICT NO. 4			345,000	70,000	275,000
TAX INCREMENTAL DISTRICT NO. 5					
2019B Refund of 2010 General Obligation Bonds	6,030,000	2.83%	5,755,000	250,000	5,505,000
2020A General Obligation Notes	3,050,000	1.32%	3,050,000	400,000	2,650,000
TOTAL TAX INCREMENTAL DISTRICT NO. 5			8,805,000	650,000	8,155,000
TAX INCREMENTAL DISTRICT NO. 6					
2007 General Obligation Notes (2015 Refi)	2,435,000	2.38%	985,000	175,000	810,000
TOTAL TAX INCREMENTAL DISTRICT NO. 6			985,000	175,000	810,000
ENVIRONMENTAL REMEDIATION TID NO. 1					
2014 General Obligation Notes	1,000,000	3.51%	550,000	125,000	425,000
2018a General Obligation Note	100,000	2.87%	100,000	5,000	95,000
TOTAL ENVIRONMENTAL REMEDIATION TID NO. 1			650,000	130,000	520,000
TAX INCREMENTAL DISTRICT NO. 8					
2017 General Obligation Notes	1,565,000	2.23%	1,245,000	110,000	1,135,000
2017A General Obligation Notes	200,000	2.73%	145,000	20,000	125,000
2018a General Obligation Notes	850,000	2.88%	840,000	40,000	800,000
2019b General Obligation Note	275,000	2.83%	275,000	0	275,000
TOTAL TAX INCREMENTAL DISTRICT NO. 8			2,505,000	170,000	2,335,000
TAX INCREMENTAL DISTRICT NO. 10					
2018 General Obligation Notes	570,000	2.92%	565,000	30,000	535,000
TOTAL TAX INCREMENTAL DISTRICT NO. 10			565,000	30,000	535,000
TOTAL GENERAL OBLIGATION DEBT			44,245,000	4,480,000	39,765,000
REVENUE BONDS					
SANITARY SEWER UTILITY					
2013 Revenue Bonds	1,950,000	3.67%	1,150,000	125,000	1,025,000
2015 Revenue Bonds	1,225,000	3.48%	875,000	75,000	800,000
2016 Revenue Bonds	1,225,000	2.37%	1,000,000	75,000	925,000
2018 Revenue Bonds	1,190,000	2.37%	1,125,000	50,000	1,075,000
2019 Bond Anticipation Note	2,550,000	3.00%	2,550,000	0	2,550,000
TOTAL SANITARY SEWER UTILITY			6,700,000	325,000	6,375,000
STORM SEWER UTILITY					
2016 Revenue Bonds	1,350,000	2.20%	1,050,000	75,000	975,000
2019 Bond Anticipation Note	3,800,000	3.00%	3,800,000	0	3,800,000
TOTAL STORM SEWER UTILITY			4,850,000	75,000	4,775,000
LEASE REVENUE BONDS					
2015 RDA Lease	10,500,000	3.88%	8,500,000	425,000	8,075,000
TOTAL Lease Revenue Bonds			8,500,000	425,000	8,075,000

CITY OF KAUKAUNA

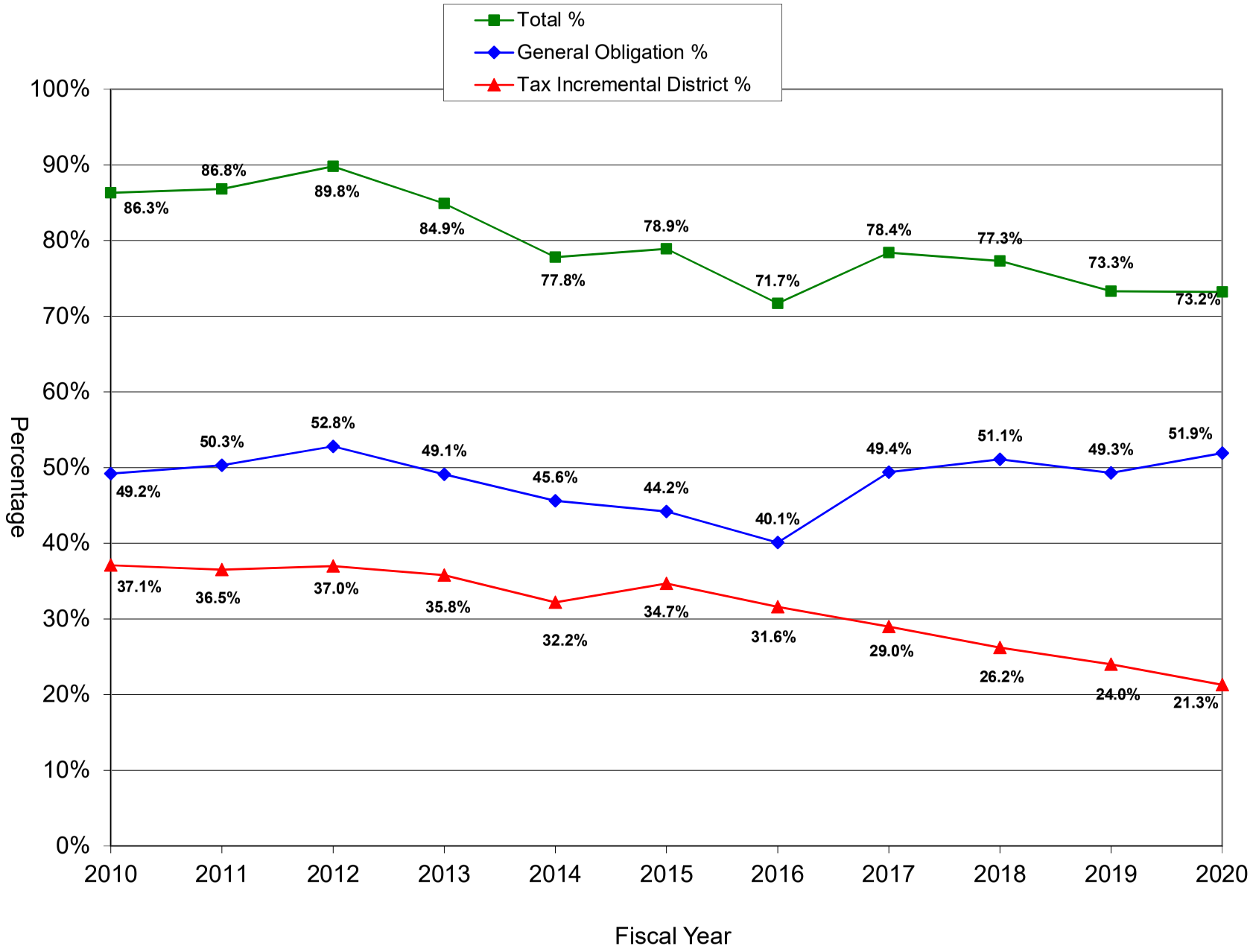
2021 Budget
ANNUAL PRINCIPAL AND INTEREST DEBT SERVICE REQUIREMENTS
AS OF DECEMBER 31, 2021

YEAR	DEBT SERVICE FUND	TAX INCREMENTAL DISTRICT #4 DEBT	TAX INCREMENTAL DISTRICT #5 DEBT	TAX INCREMENTAL DISTRICT #6 DEBT	TAX INCREMENTAL DISTRICT #8 DEBT	TAX INCREMENTAL DISTRICT #10 DEBT	ENVIRONMENTAL REMEDIATION TID DEBT	STORM WATER UTILITY DEBT	SANITARY SEWER UTILITY DEBT	GRAND TOTAL
2021	4,320,282	79,000	458,628	201,050	621,208	46,488	151,619	626,886	574,983	7,080,143
2022	4,333,182	77,100	453,000	196,675	657,051	50,675	152,056	466,137	553,469	6,939,345
2023	3,796,949	158,825	1,148,745	191,425	526,533	69,550	171,463	422,850	541,969	7,028,308
2024	4,483,904	50,750	937,585	210,800	286,675	77,888	165,188	4,258,790	2,820,469	13,292,048
2025	3,877,329	0	1,041,200	263,900	309,025	95,638	16,813	381,590	474,281	6,459,775
2026	3,762,094	0	1,121,800	0	300,925	98,013	16,363	119,500	461,531	5,880,225
2027	4,689,525	0	2,179,575	0	327,113	100,119	15,894	116,250	473,781	7,902,256
2028	3,961,038	0	2,202,188	0	302,800	111,788	20,325	113,000	459,656	7,170,794
2029	3,438,906	0	0	0	131,375	0	0	109,750	369,625	4,049,656
2030	3,357,500	0	0	0	152,250	0	0	106,500	358,875	3,975,125
2031	587,563							103,250	272,250	963,063
	40,608,270	365,675	9,542,720	1,063,850	3,614,954	650,156	709,719	6,824,503	7,360,889	70,740,737

CITY OF KAUKAUNA

2021 BUDGET
SUMMARY OF LONG-TERM DEBT
AND PERCENT OF LEGAL DEBT LIMIT
FOR THE FISCAL YEARS 2011 THROUGH 2020

FISCAL *YEAR END*	*EQUALIZED PROPERTY VALUE*	*LONG-TERM DEBT*	*PERCENT OF LEGAL DEBT LIMIT*
2020	1,208,319,100	44,245,000	73.2%
2019	1,153,793,700	42,290,000	73.3%
2018	1,088,410,600	42,090,000	77.3%
2017	1,027,973,700	40,300,000	78.4%
2016	987,297,400	35,400,000	71.7%
2015	944,939,900	37,265,000	78.9%
2014	922,944,000	35,925,000	77.8%
2013	896,096,700	38,025,000	84.9%
2012	898,369,100	40,325,000	89.8%
2011	932,227,600	40,450,000	86.8%


Total %
General Obligation %
Tax Incremental District %
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
Percentage
86.3%
86.8%
89.8%
84.9%
77.8%
78.9%
71.7%
78.4%
77.3%
73.3%
73.2%
49.2%
50.3%
52.8%
49.1%
45.6%
44.2%
40.1%
49.4%
51.1%
49.3%
51.9%
37.1%
36.5%
37.0%
35.8%
32.2%
34.7%
31.6%
29.0%
26.2%
24.0%
21.3%
2010
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
Fiscal Year

CITY OF KAUKAUNA

2021 Budget

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

LEVY YEAR	*POPU-LATION*	*EQUALIZED VALUE*	*TOTAL GENERAL OBLIGATION DEBT*	*PAYABLE FROM OTHER FUNDS*	*DEBT SUBJECT TO TAX LEVY*	*RATIO OF NET LEVIED DEBT TO EQUALIZED VALUE*	*NET LEVIED DEBT PER CAPITA*
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
2010	15,462	935,396,400	40,385,000	20,312,900	20,072,100	2.15%	1,298.16

CITY OF KAUKAUNA

2021 BUDGET

RATIO OF GENERAL OBLIGATION DEBT SERVICE
TO BUDGETED GENERAL FUND EXPENDITURES

YEAR	*PRINCIPAL*	*INTEREST*	*TOTAL G.O. DEBT SERVICE*	*BUDGETED GENERAL FUND EXPENDITURES*	*RATIO OF G.O. DEBT TO GENERAL EXPENDITURES*
2021	4,480,000	1,431,924	5,911,924	15,024,526	39.35%
2020	4,350,000	1,289,718	5,639,718	14,584,478	38.67%
2019	4,724,830	1,311,918	6,036,748	14,208,443	42.49%
2018	4,435,000	1,300,541	5,735,541	13,696,802	41.88%
2017	3,350,000	1,081,513	4,431,513	13,350,604	33.19%
2016	3,390,000	1,199,099	4,589,099	13,422,675	34.19%
2015	3,760,000	1,218,994	4,978,994	12,765,767	39.00%
2014	4,425,000	1,251,319	5,676,319	12,468,789	45.52%
2013	3,200,000	1,465,290	4,665,290	12,232,971	38.14%
2012	2,925,000	1,495,203	4,276,538	14,132,539	30.26%
2011	2,710,000	1,589,207	4,299,207	14,045,193	30.61%

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

CITY OF KAUKAUNA

2021 BUDGET

CURRENT AND FUTURE DEBT SERVICE REQUIREMENTS - PRINCIPAL ONLY

YEAR	TOTAL ACTUAL DEBT SERVICE REQUIREMENTS	TID #4 PAYMENTS	TID #5 PAYMENTS	TID #6 PAYMENTS	TID #8 PAYMENTS	TID #10 PAYMENTS	ERTIF PAYMENTS	VEHICLE REGISTRATION	STORM WATER UTILITY PAYMENTS	SANITARY SEWER UTILITY PAYMENTS	CURRENT PRINCIPAL ONLY TAX LEVY IMPACT	FUTURE DEBT SERVICE REQUIREMENTS	CURRENT AND FUTURE PRINCIPAL ONLY LEVY IMPACT
2021	5,305,000	70,000	400,000	175,000	420,000	30,000	130,000	154,000	498,136	360,514	3,067,350	500,000	3,567,350
2022	5,310,000	70,000	400,000	175,000	465,000	35,000	135,000	150,000	338,887	350,000	3,191,113	600,000	3,791,113
2023	5,540,000	155,000	975,000	175,000	345,000	55,000	160,000	150,000	297,100	350,000	2,877,900	800,000	3,677,900
2024	11,960,000	50,000	780,000	191,425	240,000	65,000	160,000	150,000	4,135,040	2,900,000	3,288,535	500,000	3,788,535
2025	5,450,000	0	900,000	200,000	270,000	85,000	15,000	150,000	359,840	375,000	3,095,160	7,000,000	10,095,160
2026	5,010,000	0	1,000,000	260,000	270,000	90,000	15,000	150,000	100,000	375,000	2,750,000	900,000	3,650,000
2027	7,210,000	0	2,100,000	0	305,000	95,000	15,000	150,000	100,000	400,000	4,045,000	0	4,045,000
2028	6,655,000	0	2,175,000	0	290,000	110,000	20,000	150,000	100,000	400,000	3,410,000	200,000	3,610,000
2029	3,675,000	0		0	125,000	0	0	150,000	100,000	325,000	2,975,000	800,000	3,775,000
2030	3,700,000	0		0	150,000	0	0	150,000	100,000	325,000	2,975,000	700,000	3,675,000
2031	775,000	0		0	0	0	0	150,000	100,000	250,000	275,000	3,000,000	3,275,000
2032	575,000.00	0		0	0	0	0	150,000	0	150,000	275,000	3,000,000	3,275,000
2033	600,000.00	0		0	0	0	0	150,000	0	175,000	275,000	3,000,000	3,275,000
2034	425,000	0		0	0	0	0	150,000	0	0	275,000	3,000,000	3,275,000
	62,190,000	345,000	8,730,000	1,176,425	2,880,000	565,000	650,000	2,104,000	6,229,003	6,735,514	32,775,057	24,000,000	56,775,057

The future debt service amounts above assume borrowing $4.5 million in 2020, $2.5 million in 2021 and 2022 .

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CITY OF KAUKAUNA

2021 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 2021 through 2025.

Future Perspective: The schedule on page 5-9 indicates consistent debt service requirements for the foreseeable future and is based on $3,500,000 of new borrowing 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 year 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

2021 BUDGET

CAPITAL PROJECTS FUNDS (420, 421, 422, 423)
PROJECTED FUND BALANCE AS OF DECEMBER 31, 2020

DESCRIPTION	*BALANCE*	
BALANCE AS OF JANUARY 1, 2020		
Assigned for Subsequent Years Expenditures		1,856,061
PROJECTED CHANGE IN FUND BALANCE FROM 2017 OPERATIONS		
Revenues & Other Financing Sources	6,568,500	
Expenditures	(7,724,000)	
SUBTOTAL		(1,155,500)
PROJECTED BALANCE AS OF DECEMBER 31, 2020		
Assigned for Subsequent Years Expenditures		700,561

CITY OF KAUKAUNA

2021 Budget

STREET & SIDEWALK CAPITAL PROJECTS FUND (420)

REVENUES & EXPENDITURES SUMMARY

DESCRIPTION	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
REVENUE					
State Gants	0	0	1,760,000	0	1,760,000
Other Revenue	0	0	300,000	0	220,000
Interest	26,000	26,014	26,000	15,000	25,000
TOTAL REVENUE	26,000	26,014	2,086,000	15,000	2,005,000
EXPENDITURES					
Street Improvement	1,100,000	2,308,946	7,175,000	5,750,000	3,150,000
Property Acquisition	27,140	478,625	0	25,005	0
Sidewalk Replacement	140,000	524,768	175,000	293,083	485,000
Miscellaneous	0	0	0	0	1,060,000
TOTAL EXPENDITURES	0	3,312,339	7,350,000	6,068,088	4,695,000
OTHER FINANCING SOURCES (USES)					
Proceeds of General Obligation Notes	2,865,000	2,865,000	2,000,000	1,971,555	$2,500,000
Transferred from Special Assessment Fund	750,000	750,000	1,500,000	1,742,000	$2,000,000
TOTAL OTHER FINANCING SOURCES (USES)	3,615,000	3,615,000	3,500,000	3,713,555	4,500,000
EXCESS (DEFICIT) OF REV. & OTHER FINANC-ING SOURCES (USES) OVER EXPENDITURES	3,641,000	328,675	(1,764,000)	(2,339,533)	1,810,000

Cash Balance at December 31, 2019	531,150		
Cash Balance at December 31, 2020		-1,808,383.05	
Cash Balance at December 31, 2021			1,617

CITY OF KAUKAUNA

2021 Budget
EQUIPMENT CAPITAL PROJECTS FUND (421)
REVENUES & EXPENDITURES SUMMARY

DESCRIPTION	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
REVENUE					
State Gants	0		0	0	0
Other Revenue	0		0	0	0
Interest	9,000	10,471	5,000	1,100	2,500
TOTAL REVENUE	9,000	10,471	5,000	1,100	2,500
EXPENDITURES					
52105 - Police Department					
52205 - Fire Department					132,000
52305 - Ambulance					
52405 - Building Inspection		25,218			
53105 - Engineering	26,000				
53308 - Equip Maintenance & Replace		38,000	292,000	387,899	218,000
55110 - Public Library					
55200 - Parks			22,000	22,000	14,000
55410 - Swimming Pool					15,000
56900 - 1000 Island Center					
57190 - Other General Govt Outlay					
TOTAL EXPENDITURES	26,000	63,218	314,000	409,899	379,000
OTHER FINANCING SOURCES (USES)					
Proceeds of General Obligation Notes	0	397,000	314,000	314,000	50,000
Transferred from Special Assessment Fund	0		0	0	0
TOTAL OTHER FINANCING SOURCES (USES)		397,000	314,000	314,000	50,000
EXCESS (DEFICIT) OF REV. & OTHER FINANC-ING SOURCES (USES) OVER EXPENDITURES		344,253	5,000	-94,799	-326,500

Cash Balance at December 31, 2019	437,735		
Cash Balance at December 31, 2020		342,936	
Cash Balance at December 31, 2021			16,436

CITY OF KAUKAUNA

2021 Budget
PARK & POOL CAPITAL PROJECTS FUND (422)
REVENUES & EXPENDITURES SUMMARY

DESCRIPTION	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
REVENUE					
State Gants	0	0	0	0	0
Other Revenue	0	78,959	0	1,906,039	0
Interest	0	11,513	0	2,500	1,000
TOTAL REVENUE	0	90,472	0	1,908,539	1,000
EXPENDITURES					
55120 - Grignon Museum Buildings		1,288		0	0
55120 - Grignon Museum Equipment				0	0
55200 - Parks Buildings				9,256	530,000
55200 - Parks Equipment		82,796	150,000	18,602	1,200,000
55200 - Parks Trails and Bridges		9,312	5,155,000	557,579	200,000
55200 - Parks Sidewalk				0	0
55410 - Swimming Pool Buildings				15,034	0
55410 - Swimming Pool Equipment		0	250,000	0	600,000
55410 - Swimming Pool Sidewalks				0	
57620 - Parks Outlay Trails & Walking Bridges		175,224		0	
56900 - 1000s Island Trails and Bridges			540,000	60,590	35,000
TOTAL EXPENDITURES		268,620	6,095,000	661,061	2,565,000
OTHER FINANCING SOURCES (USES)					
Proceeds of General Obligation Notes		488,000	0	488,000	0
Transferred from Special Assessment Fund		11,552		0	0
TOTAL OTHER FINANCING SOURCES (USES)		499,552	0	488,000	0
EXCESS (DEFICIT) OF REV. & OTHER FINANC-ING SOURCES (USES) OVER EXPENDITURES		321,404	(6,095,000)	1,735,478	(2,564,000)

Cash Balance at December 31, 2019	722,881		
Cash Balance at December 31, 2020		2,458,358.82	
Cash Balance at December 31, 2021			-105,641

CITY OF KAUKAUNA

2021 Budget

BUILDING & MISCELLANEOUS CAPITAL PROJECTS FUND (423)

REVENUES & EXPENDITURES SUMMARY

DESCRIPTION	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
REVENUE					
State Gants					
Other Revenue				0	0
Interest				3,000	10,000
TOTAL REVENUE	0	0	0	3,000	10,000
EXPENDITURES					
51605 - Fire/Public Works Maint Building					0
51605 - Fire/Public Works Maint Miscellaneous					0
51606 - Municipal Building Miscellaneous					0
51606 - Municipal Building Buildings					0
52105 - Police Department Miscellaneous					0
52105 - Police Department Buildings					0
52205 - Fire Department Miscellaneous					0
52205 - Fire Department Building					0
53303 - Street Signs & Markers Building					0
53303 - Street Signs & Markers Miscellaneous					0
53305 - Traffic Controls Buildings					0
53305 - Traffic Controls Miscellaneous			230,000	177,000	85,000
53306 - Bridge Maintenance Building					0
53306 - Bridge Maintenance Miscellaneous					0
55110 - Public Library Miscellaneous					0
55110 - Public Library Buildings			64,108		0
55115 - Carnegie Building Building					0
55115 - Carnegie Building Miscellaneous					0
55120 - Grignon Museum Building					0
55120 - Grignon Museum Miscellaneous					0
55405 - Community Center Building					0
55405 - Community Center Miscellaneous					0
55410 - Swimming Pool Building					0
55410 - Swimming Pool Miscellaneous					0
55415 - Athletic Field Building					0
55415 - Athletic Field Miscellaneous					0
56900 - 1000 Island Center Miscellaneous					0
56900 - 1000 Island Center Buildings					0
TOTAL EXPENDITURES	0	0	294,108	177,000	85,000
OTHER FINANCING SOURCES (USES)					
Proceeds of General Obligation Notes				125,000	0
Transferred from Special Assessment Fund					
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	125,000	0
EXCESS (DEFICIT) OF REV. & OTHER FINANC-ING SOURCES (USES) OVER EXPENDITURES	0	0	(294,108)	(49,000)	(75,000)

Cash Balance at December 31, 2019	164,295		
Cash Balance at December 31, 2020		115,295	
Cash Balance at December 31, 2021			40,295

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CITY OF KAUKAUNA

CAPITAL PROJECTS 2021-2025

YEAR	Fund	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	PARK DEVELOPMENT FUND	OTHER
2021		**EQUIPMENT**							
	421 - Equipment	Replace 2011 Kubota Tractor (#108)	$30,000	$30,000					
	421 - Equipment	Replace 2006 International with Sander, Plow, Wing (#208)	$150,000	$150,000					
	421 - Equipment	Pool Vacuum	$15,000	$15,000					
	421 - Equipment	Lawn Tractor	$14,000	$14,000					
	421 - Equipment	Replace 2008 chevy 4 X4 (#11)	$38,000	$38,000					
	421 - Equipment	Fire SCBA Harness and Bottle Replacements	$90,000	$90,000					
	421 - Equipment	Fire Personal Protective Equipment (Bunker Gear)	$42,000	$42,000					
2021		**MUNICIPAL BUILDINGS/STRUCTURES**							
	423 – Bldgs & Misc.	Street/Park Departments Garage/Operations Improvements upgrades to UST underground Storage Tanks	$20,000	$0					Space Needs Fund
2021		**SANITARY SEWER**							
	602 - Sanitary	Replace Back Up Generator (Augustine St)	$300,000				$300,000		Borrowed in 2019
	602 - Sanitary	Grignon Park Sewer Interceptor	$350,000				$350,000		
	602 - Sanitary	Kenneth Avenue Area (Phase 1 of 3 9th Street and Brill Rd)	$900,000		$250,000		$650,000		
	602 - Sanitary	CTH J - Lawe Street (Delanglade to Lamplighter)	$275,000		$75,000		$200,000		
	602 - Sanitary	Manhole Lining	$25,000				$25,000		Borrowed in 2019
2021		**PARK IMPROVEMENTS**							
	422- Parks and Pools	Jonen Park Soccer Improvement	$30,000	$15,000					$15,000
	422- Parks and Pools	Nickels Farm Development	$500,000						
	422- Parks and Pools	Wisconsin Avenue Boat Dock	$150,000	$75,000					$75,000
	422- Parks and Pools	Fox River Boardwalk Trail Improvement	$50,000	$50,000					
	422- Parks and Pools	Fox River Boardwalk Trail and trailhead Parking lot Paving	$250,000						$250,000
	422- Parks and Pools	1000 Islands - Replace Tables and Chairs	$35,000	$35,000					
	422- Parks and Pools	Pool Improvements per master Plan	$500,000	$500,000					
	422- Parks and Pools	Pool Basin Improvement	$100,000	$100,000					
	422- Parks and Pools	Blue Stem Park Purchase	$90,000	$0					Subdivison Fee Fund
2021		**STORM SEWER**							
	601 - Storm	Replace Back up Generator - Tower Drive	$300,000			$300,000			Borrowed in 2019
	601 - Storm	Erosion Control / Remediation - Shoreline/Outfalls/Streambank	$35,000			$35,000			Borrowed in 2019
	601 - Storm	Pool Road and Parking Lot	$60,000			$60,000			Borrowed in 2019
	601 - Storm	Travis Ln/Joshua St Underground Storm Storage	$350,000			$350,000			Borrowed in 2019
	601 - Storm	Culvert Replacement - Asphalt Reconstruct	$30,000			$30,000			
	601 Storm	Increase Outfall to Glenview Ravine	$602,000			$602,000			Borrowed in 2019
	601 Storm	Grignon Park Stream Restoration	$350,000			$215,000			$135,000

CITY OF KAUKAUNA

CAPITAL PROJECTS 2021-2025

YEAR	Fund	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	PARK DEVELOPMENT FUND	OTHER
2021		**STREET PAVING**							
	420 - Streets and Sidewalk	***New Concrete Streets***							
		Alyssa, Mera, Mase,	$830,000	$320,000	$510,000				
		Welhouse	$210,000	$80,000	$130,000				
		Butterclay Ct.	$110,000	$75,000	$35,000				
		Reconstruction							
	420 - Streets and Sidewalk	ASPHALT RECONSTRUCT/RESURFACE							
	420 - Streets and Sidewalk	Pool Road and Parking Lot	$225,000	$225,000					
	420 - Streets and Sidewalk	Augustine Street/Plank Road Area	$250,000	$250,000					
	420 - Streets and Sidewalk	Cleveland Avenue	$125,000	$125,000					
	420 - Streets and Sidewalk	Thilmany Road - FDR and Pave	$350,000	$50,000	$300,000				
	420 - Streets and Sidewalk	Mill and Overlay - Lincoln, Mckinley, Other?	$150,000	$150,000					
	420 - Streets and Sidewalk	Ducharme Street (CTH "OO" to Gertrude Street) - 1935'	$600,000	$300,000	$300,000			let vs. estimte vs	actual
	420 - Streets and Sidewalk	Armstrong Lane (Ducharme Street to End) - 475'	$50,000	$25,000	$25,000			$1,418,000	$2,290,000
	420 - Streets and Sidewalk	High Street (700')	$150,000	$75,000	$75,000			$450,000	$648,000
	420 - Streets and Sidewalk	Elm Street/Thilmany Road Intersection	$100,000	$50,000					$50,000
	420 - Streets and Sidewalk	**Alley Reconstruction**							
		9th, 11th, 12th Alleys	$400,000	$140,000	$230,000				$30,000
	420 - Streets and Sidewalk	Curb and Gutter Replacement CTH Z - 10th St/State St	$100,000	$50,000	$50,000				
								31.73%	28.30%
	420 - Streets and Sidewalk	Concrete Street Patch Program	$500,000	$500,000					
									$732,800
	420 - Streets and Sidewalk	Central Park Road	$60,000	$30,000					$30,000
2021		**SIDEWALKS**							
	420 - Streets and Sidewalk	Replace Defective Walks	$200,000	$25,000	$175,000				
	420 - Streets and Sidewalk	STH 55 - Crooks Ave - CTH CE to Ridge Crest	$150,000	$55,000	$95,000				
	420 - Streets and Sidewalk	CTH Z (10th Street/State Street) Kenneth to Melrose	$135,000	$45,000	$90,000				
2021		**MISCELLANEOUS**							
	423 - Buildings and Misc	Regulatory Sign Update - Final	$20,000	$20,000					
	423 - Buildings and Misc	Quiet Zone Study	$40,000	$40,000					
	423 - Buildings and Misc	Bridge/Dam Lighting	$25,000	$25,000					
		TOTAL	**$10,461,000**	**$3,809,000**	**$2,340,000**	**$1,592,000**	**$1,525,000**	**$1,868,000**	**$4,255,800**

CITY OF KAUKAUNA

CAPITAL PROJECTS 2021-2025

YEAR	Fund	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	PARK DEVELOPMENT FUND	OTHER
2022		**EQUIPMENT**							
	421 - Equipment	Replace 1991 John Deere Grader #21	$300,000	$300,000					
	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	$275,000	$275,000					
	421 - Equipment	Fire Personal Protective Equipment (Bunker Gear)	$50,000	$50,000					
	421 - Equipment	Fire SCBA Harness and Bottle Replacemetns	$120,000	$120,000					
2022		**MUNICIPAL BUILDINGS/STRUCTURES**							
	423 – Bldgs & Misc	Library Safety & Security Upgrade	$64,000	$64,000					
2022		**SANITARY SEWER**							
	602 - Sanitary	River Street Sanitary Sewer and Easement	$100,000		$5,000		$95,000		
	602- Sanitary	Kenneth Avenue Area (Phase 2 of 3, 8th St to Klein St)	$900,000		$150,000		$750,000		
	602 - Sanitary	Dodge Street Lift Station Rehabilitation	$350,000				$350,000		
2022		**PARK IMPROVEMENTS**							
	422- Parks and Pools	Haas Road Park Pavillion	$250,000	$250,000					
2022		**STORM SEWER**							
	601 - Storm	Quinney / Metoxen Storm Sewer	$400,000		$50,000	$350,000			
	601 - Storm	Schultheis/Oak Street Storm Sewer	$65,000		$15,000	$50,000			
	601 - Storm	Mini Storm Sewer - East 19th Street	$150,000		$50,000	$100,000			
	601 - Storm	Glenview Ravine Outfall	$650,000			$650,000			
	601 - Storm	Erosion Control / Remediation - Shoreline/Outfalls/Streambank	$35,000			$35,000			
2022		**STREET PAVING**							
		Reconstruction							
	420 - Streets and Sidewalk	Island Street Bridge Over Tail Race	$1,661,625	$350,000					$1,329,300
	420 - Streets and Sidewalk	Island Street (Dodge Street to Tail Race) - 400'	$200,000	$150,000	$50,000				
	420 - Streets and Sidewalk	Schultheis Street/Oak Street	$260,000	$160,000	$100,000				
	420 - Streets and Sidewalk	Quinney/Metoxen Street Area Phase 1	$1,500,000	$750,000	$750,000				
	420 - Streets and Sidewalk	River Street/Parking Area	$450,000	$400,000	$50,000				
	420 - Streets and Sidewalk	CTH Q - Hillcrest Drive Curb Repair	$50,000	$50,000					
	420 - Streets and Sidewalk	CTH J - Lawe Street Curb/Walk Repair	$100,000	$75,000	$25,000				
	420 - Streets and Sidewalk	Dog Walking Park Parking Lot Pavement	$50,000	$50,000					

CITY OF KAUKAUNA

CAPITAL PROJECTS 2021-2025

YEAR	Fund	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	PARK DEVELOPMENT FUND	OTHER
2022		**SIDEWALKS**							
	420 - Streets and Sidewalk	CTH Q/Hillcrest Drive(Cleveland to GSA Camp) and Ridge Ct	$175,000	$35,000	$140,000				
2022		**MISCELLANEOUS**							
	423 - Buildings and Misc	Relocate Composte/Recycling Site at Red Hills	$25,000	$25,000					
	423 - Buildings and Misc	Wayfinding Signage (Phase #1& 2 & 3)	$275,000	$275,000					
		TOTAL	**$8,952,625**	**$3,876,000**	**$1,385,000**	**$1,185,000**	**$1,195,000**	**$0**	**$1,329,300**

CITY OF KAUKAUNA

CAPITAL PROJECTS 2021-2025

YEAR	Fund	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	PARK DEVELOPMENT FUND	OTHER
2023		**EQUIPMENT**							
	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					
	421 - Equipment	Platform Ladder Truck	$1,300,000	$1,300,000					
2023		**MUNICIPAL BUILDINGS/STRUCTURES**							
2023		**SANITARY SEWER**							
	602 - Sanitary	Reaume Avenue Area (4th, 5th, Hendricks)	$850,000		$150,000		$700,000		
	602- Sanitary	Thilmany Interceptor	$90,000		$10,000		$80,000		
	602- Sanitary	Manhole Lining/Repair	$25,000				$25,000		
2023		**PARK IMPROVEMENTS**							
	422- Parks and Pools	Jonen Park Pavillion	$200,000	$200,000					
2023		**STORM SEWER**							
	601 - Storm	Quinney/Metoxen Street Area Phase 2	$400,000		$50,000	$350,000			
	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		**STREET PAVING**							
		New Concrete Streets	$1,600,000	$1,000,000	$600,000	$1,000,000			
	420 - Streets and Sidewalk	Red Fox, White Dove, White Birch, Antelope, White Wolf							
		Reconstruction							
	420 - Streets and Sidewalk	Quinney/Metoxen Street Area Phase 2	$1,300,000	$500,000	$700,000				
	420 - Streets and Sidewalk	Alley Reconstruction	$200,000	$100,000	$100,000				
2023		**SIDEWALKS**							
	420 - Streets and Sidewalk	Replace Defective Walks	$200,000	$25,000	$175,000				
2023		**MISCELLANEOUS**							
	423 - Buildings and Misc	Concrete/Asphalt Recycling (Red Hills)	$10,000	$10,000					
	423 - Buildings and Misc	Wayfinding Signage (Phase #4)	$75,000	$75,000					
		TOTAL	**$8,022,000**	**$3,997,000**	**$1,785,000**	**$2,335,000**	**$805,000**	**$0**	**$0**

CITY OF KAUKAUNA

CAPITAL PROJECTS 2021-2025

YEAR	Fund	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	PARK DEVELOPMENT FUND	OTHER
2024		**EQUIPMENT**							
	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					
2024		**PARK & POOL IMPROVEMENTS**							
	422- Parks and Pools	Kakalin Trail Extension (TIF 8)	$50,000	$50,000					
2024		**STORM SEWER**							
	601 - Storm	Riverview Stormwater Detention	$2,000,000			$1,400,000			$600,000.0
	601 - Storm	Glenview Avenue Storm Sewer	$350,000			$350,000			
	601 - Storm	Washington, Florence, Plank	$250,000		$50,000	$200,000			
2024		**SANITARY SEWER**							
	602- Sanitary	Kenneth-Sullivan Phase 1 of 2 (10th to 13th)	$600,000				$600,000		
	602- Sanitary	Manhole Lining/Repair	$25,000				$25,000		
2024		**STREET PAVING**							
		New Concrete Streets							
	420 - Streets and Sidewalk	Boxer, Greyhound, Bens Way	$1,300,000	$600,000	$700,000				
		Reconstruction							
	420 - Streets and Sidewalk	Washington, Florence, Plank, Lower Thilmany	$1,100,000	$500,000	$600,000				
	420 - Streets and Sidewalk	Concrete Street Patch Program	$500,000	$500,000					
2024		**SIDEWALKS**							
		None							
2024		**MISCELLANEOUS**							
	423 – Bldgs & Misc	Library Workroom Redesign and RFID Sorter Installation	$55,000	$55,000					
		TOTAL	**$6,591,000**	**$2,066,000**	**$1,350,000**	**$1,950,000**	**$625,000**	**$0**	**$600,000**

CITY OF KAUKAUNA

CAPITAL PROJECTS 2021-2025

YEAR	Fund	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	PARK DEVELOPMENT FUND	OTHER
2025		**EQUIPMENT**							
	421 - Equipment	Replace 2009 Chevy Silverado 2500 4x4, Emerg. Equip	$67,000	$67,000					
	421 - Equipment								
2025		**PARK & POOL IMPROVEMENTS**							
	422- Parks and Pools								
2025		**STORM SEWER**							
	601 - Storm								
2025		**SANITARY SEWER**							
	602- Sanitary	Kenneth-Sullivan Phase 2 of 2 (13th to 15th)	$800,000		$150,000		$650,000		
	602- Sanitary								
2025		**STREET PAVING**							
		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				
2025		**SIDEWALKS**							
		None							
2025		**MISCELLANEOUS**							
	423 – Bldgs & Misc								
		TOTAL	**$3,267,000**	**$1,417,000**	**$1,200,000**	**$0**	**$650,000**	**$0**	**$0**

CITY OF KAUKAUNA

2021 BUDGET
DIVISION: GENERAL GOVERNMENT
DEPARTMENT: ASSESSMENT

MISSION STATEMENT

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

CITY OF KAUKAUNA

2021 BUDGET

FUND: 101 *DIVISION: GENERAL GOVERNMENT*

DEPT: 51505 *DEPARTMENT: ASSESSMENT*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	PERSONNEL SERVICES					
	Wages & Salaries					
5104	**Temporary Payroll**	150	150	150	150	150
5154	**Social Security**	2	2	2	2	2
	TOTAL PERSONNEL SERVICES	152	152	152	152	152
	NON-PERSONNEL SERVICES					
	Purchased Services					
5325	**Contractual Services**	27,848	57,126	42,800	42,800	75,000
	TOTAL NON-PERSONNEL SERVICES	27,848	57,126	42,800	42,800	75,000
	TOTAL ASSESSMENT	28,000	57,278	42,952	42,952	75,152

CITY OF KAUKAUNA

2021 BUDGET
DIVISION: GENERAL GOVERNMENT
DEPARTMENT: AUDITING SERVICES

MISSION STATEMENT
The department identifies the annual financial au
dit costs for the City. This is a contracted Service through Clifton, Larson, Allen, (CLA) a third party Certified Public Accountant (CPA) firm.

CITY OF KAUKAUNA

2021 BUDGET

FUND: 101 *DIVISION: GENERAL GOVERNMENT*

DEPT: 51515 *DEPARTMENT: AUDITING SERVICES*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5325	**Contractual Services**	23,000	27,965	25,500	26,000	25,500
	TOTAL NON-PERSONNEL SERVICES	23,000	27,965	25,500	26,000	25,500
	TOTAL AUDITING SERVICES	23,000	27,965	25,500	26,000	25,500

CITY OF KAUKAUNA

2021 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

2021 BUDGET

FUND: 101 *DIVISION: GENERAL GOVERNMENT*

DEPT: 51305 *DEPARTMENT: CITY ATTORNEY*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	122,986	81,586	126,676	126,676	92,408
	Fringe Benefits					
5151	**Retirement Plan**	6,392	6,283	6,439	6,439	6,801
5152	**Residency**	0	0	0	0	0
5154	**Social Security**	7,698	7,507	7,932	7,932	8,159
5157	**Group Health Insurance**	21,656	21,782	23,171	23,171	24,035
5160	**Group Life Insurance**	185	292	307	307	322
5163	**Workers Compensation**	184	119	241	241	176
	TOTAL PERSONNEL SERVICES	159,101	117,569	164,766	164,766	131,901
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	300	0	300	300	0
5208	**Travel - City Business**	1,000	8	1000	1,000	1000
5211	**Education & Memberships**	1,500	451	1000	1,000	500
	Purchased Services					
5303	**Communications**	200	300	200	200	200
5315	**Maintenance - Office Equipment**	0	0	0	0	0
5325	**Contractual Services**	2,000	8,525	3000	3,000	3000
	Supplies					
5401	**Office Supplies**	250	0	300	300	300
5431	**Postage**	40	0	20	20	20
	TOTAL NON-PERSONNEL SERVICES	5,290	9,284	5,820	5,820	5,020
	OUTLAY					
5804	**Office Equipment**	0	0	500	500	0
	TOTAL OUTLAY	0	0	500	500	0
	TOTAL CITY ATTORNEY	164,391	126,853	171,086	171,086	136,921

CITY OF KAUKAUNA

2021 BUDGET

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: CITY ATTORNEY

TITLE OF POSITION	*NUMBER OF FULL-TIME EQUIVALENTS 2020*	*2021*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*20201 PROPOSED BUDGET*
City Attorney	0.75	0.75	98,303	98,303	100,761
Paralegal	0.50	0.50	29,083	29,083	31,090
Kaukauna Utility Allocation					-39,443
TOTAL	1.25	1.25	127,386	127,386	92,408

CITY OF KAUKAUNA

2021 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.

2019 - 2020 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

2019 - 2020 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.

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

CITY OF KAUKAUNA

2021 BUDGET

FUND: 101 *DIVISION: GENERAL GOVERNMENT*

DEPT: 51420 *DEPARTMENT: CLERK*

OBJECT CODE	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED ACTUAL	2021 BUDGET
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	124,383	111,701	112,635	112,635	141,396
5107	**Overtime Pay**	3,000	0	0	0	0
5119	**Longevity Pay**	140	140	180	180	620
	Fringe Benefits					
5151	**Retirement Plan**	7,165	7,342	7,603	7,603	7,877
5152	**Residency**	0	0	0	0	4,091
5154	**Social Security**	9,756	8,148	8,630	8,630	10,864
5157	**Group Health Insurance**	43,312	43,564	46,342	46,342	24,035
5160	**Group Life Insurance**	243	192	203	203	213
5163	**Workers Compensation**	2,648	1,724	2,781	2,781	2,554
	TOTAL PERSONNEL SERVICES	190,647	172,811	178,374	178,374	191,650
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	800	408	800	800	800
5208	**Travel - City Business**	900	774	900	0	900
5211	**Education & Memberships**	300	670	500	500	700
	Purchased Services					
5325	**Contractual Services**	10,000	24,511	22,000	23,000	11,250
5328	**Advertising**	10,000	0	10,000	11,000	10,000
5334	**Printing Expense**	7,500	12,397	7,500	0	0
5497	**Bank & Credit Card Fees**	0	0	0	0	5,000
	Supplies					
5401	**Office Supplies**	2,000	2,012	2,000	2,000	2,000
5402	**Desktop Printing Expense**	1,000	0	1,000	0	0
5422	**Data Processing Supplies**	500	0	500	500	500
5499	**Miscellaneous**	12,000	15,063	12,000	3,000	3,000
	TOTAL NON-PERSONNEL SERVICES	45,000	55,835	57,200	40,800	34,150
	OUTLAY					
5804	**Office Equipment**	0	2,938	0	0	0
	TOTAL OUTLAY	0	2,938	0	0	0
	TOTAL CLERK/TREASURER	235,647	231,583	235,574	219,174	225,800

CITY OF KAUKAUNA

2021 BUDGET
DIVISION: GENERAL GOVERNMENT
DEPARTMENT: CLERK

TITLE OF POSITION	*NUMBER OF FULL-TIME EQUIVALENTS 2020*	*2021*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*20201 PROPOSED BUDGET*
Clerk/Treasurer	1.00	1.00	71,507	71,507	68,186
Accounting Specialist (AP)	1.00	1.00	41,822	49,476	48,516
Accounting Specialist (AR)	0.50	0.00	24,488	24,488	24,694
TOTAL	2.50	2.00	137,817	145,471	141,396

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CITY OF KAUKAUNA

2021 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

2021 BUDGET

FUND: 101 *DIVISION: GENERAL GOVERNMENT*

DEPT: 51110 *DEPARTMENT: COMMISSIONERS*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	4,500	4,580	4,500	4,500	4,500
	Fringe Benefits					
5154	**Social Security**	65	66	65	65	65
5163	**Workers Compensation**	7	4	9	9	9
	TOTAL PERSONNEL SERVICES	4,572	4,651	4,574	4,574	4,574
	NON-PERSONNEL SERVICES					
5205	**Seminar Expense**	300	530	0	0	0
5211	**Education & Memberships**	200	30	0	0	0
5215	**Expense Allowance**	0	30	0	110	0
	TOTAL NON-PERSONNEL SERVICES	500	590	0	110	0
	TOTAL COMMISSIONERS	5,072	5,241	4,574	4,684	4,574

CITY OF KAUKAUNA

2021 BUDGET
DIVISION: GENERAL GOVERNMENT
DEPARTMENT: COMMISSIONERS

TITLE OF POSITION	*NUMBER OF FULL-TIME EQUIVALENTS 2020*	*2021*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*20201 PROPOSED BUDGET*
Police & Fire Commissioner	**	**	900	900	900
Police & Fire Commissioner	**	**	900	900	900
Police & Fire Commissioner	**	**	900	900	900
Police & Fire Commissioner	**	**	900	900	900
Police & Fire Commissioner	**	**	900	900	900
TOTAL	0.00	0.00	4,500	4,500	4,500

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

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WISCONSIN

CITY OF KAUKAUNA

2021 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

2021 BUDGET

FUND: 101 *DIVISION: GENERAL GOVERNMENT*

DEPT: 51105 *DEPARTMENT: COMMON COUNCIL*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	34,320	35,423	34,320	34,320	34,320
	Fringe Benefits					
5154	**Social Security**	498	518	498	498	498
5163	**Workers Compensation**	51	125	65	65	65
	TOTAL PERSONNEL SERVICES	34,869	36,066	34,883	34,883	34,883
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	3,000	2,216	3,000	10	2,500
5208	**Travel - City Business**	700	0	700	0	700
5211	**Education & Memberships**	4,000	4,036	4,200	4,050	4,200
5499	**Miscellaneous**	100	125	100	0	0
	TOTAL NON-PERSONNEL SERVICES	7,800	6,376	8,000	4,060	7,400
	TOTAL COMMON COUNCIL	42,669	42,442	42,883	38,943	42,283

CITY OF KAUKAUNA

2021 BUDGET
DIVISION: GENERAL GOVERNMENT
DEPARTMENT: COMMON COUNCIL

TITLE OF POSITION	*NUMBER OF FULL-TIME EQUIVALENTS 2020*	*2021*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*20201 PROPOSED BUDGET*
Alderman	**	**	4,920	4,920	4,920
Alderman	**	**	4,200	4,200	4,200
Alderman	**	**	4,200	4,200	4,200
Alderman	**	**	4,200	4,200	4,200
Alderman	**	**	4,200	4,200	4,200
Alderman	**	**	4,200	4,200	4,200
Alderman	**	**	4,200	4,200	4,200
Alderman	**	**	4,200	4,200	4,200
TOTAL	0.00	0.00	34,320	34,320	34,320

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CITY OF KAUKAUNA

2021 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.

2019 - 2020 Accomplishments

COVID-19 saw the cancellation of a number of events that brought the community to the downtown. Most notable was the cancellation of the Fox Firecracker 5K and July 3rd concert along with the cancelation of The Big Run that kicked off the LIVE! concert series. The City only held five of the ten scheduled concerts.

2021 Objectives

The primary goal for 2021 is to re-establish the Farmer's Market, coordinate special events into the LIVE! From Hydro Park concert series, and cross-promote new events or features with the library, 1000 Islands, and the Grignon Mansion.

CITY OF KAUKAUNA

2021 BUDGET

FUND: 101 *DIVISION: GENERAL GOVERNMENT*

DEPT: 51411 *DEPARTMENT: COMMUNITY ENRICHMENT*

OBJECT CODE	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED ACTUAL	2021 BUDGET
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	0	52	0	0	0
5104	**Temporary Payroll**	17,839	17,401	18,285	12,000	18,285
	Fringe Benefits					
5151	**Retirement Plan**	878	870	927	358	0
5152	**Residency**	0	0	0	0	0
5154	**Social Security**	1,365	1,077	1,399	918	1,399
5157	**Group Health Insurance**	0	0	0	0	0
5160	**Group Life Insurance**	45	41	44	42	0
5163	**Workers Compensation**	665	425	691	454	660
	TOTAL PERSONNEL SERVICES	20,792	19,866	21,346	13,772	20,344
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	400	0	300	0	300
5208	**Travel - City Business**	50	0	50	0	60
5211	**Education & Memberships**	50	0	50	0	75
	Purchased Services					
5303	**Communications**	0	0	0		
5325	**Contractual Services**	38,000	38,975	40,500	35,375	500
5334	**Printing Expense**	200	0	200	0	200
5340	**Rent - Equipment**	180	0	1,200	500	200
5922	**Farmers Market Expenses**		5,994		326	1,000
5923	**Hydro Live Expenses**		10,367		34	40,000
5924	**Fox Firecracker 5K**		1,122		0	2,000
	Supplies					
5401	**Office Supplies**	100	0	100	0	100
5402	**Desktop Printing Expense**	100	0	100	0	100
	TOTAL NON-PERSONNEL SERVICES	39,080	56,457	42,500	36,235	44,535
	OUTLAY					
5804	**Office Equipment**	0	0	0	0	400
	TOTAL OUTLAY	0	0	0	0	400
	TOTAL COMMUNITY ENRICHMENT	59,872	76,323	63,846	50,007	65,279

CITY OF KAUKAUNA

2021 BUDGET
DIVISION: GENERAL GOVERNMENT
DEPARTMENT: ELECTION

MISSION STATEMENT

Administration of elections per State Statutes.

CITY OF KAUKAUNA

2021 BUDGET

FUND: 101 *DIVISION: GENERAL GOVERNMENT*

DEPT: 51425 *DEPARTMENT: ELECTIONS*

OBJECT CODE	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED ACTUAL	2021 BUDGET
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	2,000	696	2,000	3,000	1,000
5104	**Temporary Payroll**	10,000	10,245	25,000	21,000	16,000
	Fringe Benefits					
5151	**Retirement Plan**	131	0	135	203	68
5154	**Social Security**	153	24	153	230	77
5163	**Workers Compensation**	18	9	51	46	32
	TOTAL PERSONNEL SERVICES	12,302	10,974	27,339	24,478	17,177
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	200	0	200	0	200
5208	**Travel - City Business**	100	0	100	0	100
	Purchased Services					
5325	**Contractual Services**	2,000	4,460	4,000	500	2,100
5334	**Printing Expense**	3,000	3,478	6,000	1,000	4,000
	Supplies					
5401	**Office Supplies**	4,000	1,068	4,000	5,200	4,000
5431	**Postage**	500	0	500	4,010	500
5499	**Miscellaneous**	250	16	250	0	250
	TOTAL NON-PERSONNEL SERVICES	10,050	9,021	15,050	10,710	11,150
	OUTLAY					
5804	**Office Equipment**	0	0	10,000	0	0
	TOTAL OUTLAY	0	0	10,000	0	0
	TOTAL ELECTIONS	22,352	19,995	52,389	35,188	28,327

CITY OF KAUKAUNA

2021 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.

2019 – 2020 Goals and Objectives

Reestablish a 5 year operating plan that includes the new department managers and their goals. This plan will help the city help plan for the future 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.

2019 - 2020 Accomplishments

Implement new procedures between Clerk's office and Finance that streamlines processes and gained efficiencies.

Administer the issuance of the 2020 capital borrowing. Administered the refinancing of 2010D bond saving the city $252,000.

Restructured the Finance and Clerk department per direction of council to gain efficiencies and controls. Working toward the transition of the Clerk/Finance department merger. Shoring up the processes and procedures within both areas

Handled the ever-changing environment of the COVID-19 virus as it related to city costs and planning. Tracked and submitted expenses to the Cares Act Grant that covered $264,000 of COVID-19 related expense.

2020 – 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 help plan for the future 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.

CITY OF KAUKAUNA

2021 BUDGET

FUND: 101 *DIVISION: GENERAL GOVERNMENT*

DEPT: 51510 *DEPARTMENT: FINANCE*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	217,196	219,161	223,477	210,477	229,378
5119	**Longevity Pay**	755	755	815	705	480
	Fringe Benefits					
5151	**Retirement Plan**	14,276	14,508	15,140	14,255	15,515
5152	**Residency**	3,740	3,861	3,848	2,225	0
5154	**Social Security**	16,673	15,438	17,158	16,155	17,584
5157	**Group Health Insurance**	64,967	65,346	68,715	63,693	70,203
5160	**Group Life Insurance**	365	420	441	375	394
5163	**Workers Compensation**	327	215	426	550	437
	TOTAL PERSONNEL SERVICES	318,299	319,704	330,020	308,435	333,991
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	2,000	0	1,000	0	2,500
5208	**Travel - City Business**	600	210	500	100	600
5211	**Education & Memberships**	700	759	700	125	700
	Purchased Services					
5303	**Communications**	600	600	600	425	480
5325	**Contractual Services**	90,041	36,512	93,300	101,468	102,000
5334	**Printing Expense**	700	1,218	700	600	700
	Supplies					
5401	**Office Supplies**	700	445	600	500	600
5402	**Desktop Printing Expense**	250	150	200	150	200
5422	**Data Processing Supplies**	250	0	200	0	0
	Shared Services					(35,159)
5423	**Filing Fees**	70	50	50	50	50
	TOTAL NON-PERSONNEL SERVICES	95,911	39,944	97,850	103,418	72,672
	OUTLAY					
	KITD User Fees	0	0	0	0	0
	KITD Infrastructure Mtnce/Replace	0	0	0	0	0
5804	**Office Equipment**	1,400	1,563	0	2,903	0
	TOTAL OUTLAY	1,400	1,563	0	2,903	0
	TOTAL FINANCE	415,610	361,211	427,870	414,756	406,662

CITY OF KAUKAUNA

2021 BUDGET
DIVISION: GENERAL GOVERNMENT
DEPARTMENT: FINANCE

TITLE OF POSITION	*NUMBER OF FULL-TIME EQUIVALENTS 2020*	*2021*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*20201 PROPOSED BUDGET*
Finance Director	1.00	1.00	106,587	105,774	108,418
Staff Accountant	1.00	1.00	64,130	63,641	67,294
Accounting Specialist (Payroll)	1.00	1.00	52,760	52,357	53,666
TOTAL	3.00	3.00	223,477	221,772	229,378

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CITY OF KAUKAUNA

2021 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

2021 BUDGET

FUND: 101 *DIVISION: GENERAL GOVERNMENT*

DEPT: 51605 *DEPARTMENT: SPAR BUILDING MAINTENANCE*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5303	**Communications**	6,000	2,330	4,500	2,500	3,000
5306	**Heating Fuels**	30,000	20,689	16,000	16,058	16,000
5309	**Water, Sewer & Electric**	65,000	69,887	18,000	18,500	18,000
5312	**Maintenance - Building**	27,000	11,879	11,550	14,656	14,000
5325	**Contractual Services**	2,000	1,233	1,500	1,807	1,850
	TOTAL NON-PERSONNEL SERVICES	130,000	106,019	51,550	53,521	52,850
	TOTAL SPAR BUILDING MAINTENANCE	142,915	135,265	51,550	53,521	52,850

CITY OF KAUKAUNA

2021 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.

2019 - 2020 Accomplishments

- *Completed labor contract negotiations* for Police with a three-year agreement that expires December 31, 2022.
- Responsible for policies and procedures developed and implemented for employees concerning COVID-19 Pandemic and continually monitoring employee status.
- Responsible for benefit awareness and changes as a result of COVID-19.
- Recommended Performance Review forms for exempt and non-exempt employees.
- Researched and offered state dental plan options during open enrollment for 2021.

2020 - 2021 Goals

- Complete labor contract negotiations for Fire contract that expires December 31, 2021.
- Continue to monitor changes with COVID-19 Pandemic policies and procedures.
- Review and finalize RFP for Flex/HRA vendors.
- Research a pay for performance system.

CITY OF KAUKAUNA

2021 BUDGET

FUND: 101 *DIVISION: GENERAL GOVERNMENT*

DEPT: 51415 *DEPARTMENT: HUMAN RESOURCES*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	NON-PERSONNEL SERVICES					
	Travel/Training					
5218	**Tuition Reimbursement Program**	10,000	4,696	8,000	5,000	8,000
	Purchased Services					
5325	**Contractual Services**	150,000	114,948	160,000	158,750	169,078
5328	**Advertising**	1,000	0	1,000	500	1,000
5334	**Printing Expense**	150	0	100	0	100
5385	**Employee Wellness Program**	2,500	2,321	2,500	2,500	2,500
5398	**Employee Safety Program**	1,000	1,857	1,000	1,200	1,500
5399	**Employee Assistance Program**	2,050	3,154	2,050	2,000	3,500
5401	**Office Supplies**	100	39	100	315	100
	Shared Services					(16,987)
	TOTAL NON-PERSONNEL SERVICES	166,800	127,014	174,750	170,265	168,791
	TOTAL HUMAN RESOURCES	166,800	127,014	174,750	170,265	168,791

CITY OF KAUKAUNA

2021 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

2021 BUDGET

FUND: 101 *DIVISION: GENERAL GOVERNMENT*

DEPT: 51430 *DEPARTMENT: INFORMATION TECHNOLOGY*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	Purchased Services					
5211	**Education & Memberships**	0	0	0	0	5,000
5303	**Communications**	0	0	0	0	4,800
5304	**Computing**	0	0	0	0	11,000
5305	**Cybersecurity**	0	0	0	0	7,500
5315	**Maintenance - Office Equipment**	1,000	0	1,000	1,000	0
5324	**User Licencing**	11,388	520	11,388	11,388	0
5325	**Contractual Services**	188,205	164,180	196,705	256,987	173,416
5422	**Data Center**	0	0	0	0	89,900
	Shared Services	0	0	0	0	(18,535)
	TOTAL NON-PERSONNEL SERVICES	200,593	164,700	209,093	269,375	273,081
	OUTLAY					
5804	**Office Equipment**	15,000	0	15,000	5,000	0
	TOTAL OUTLAY	15,000	0	15,000	5,000	0
	TOTAL INFORMATION TECHNOLOGY	215,593	164,700	224,093	274,375	273,081

CITY OF KAUKAUNA

2021 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.

2019 - 2020 Goals and Objectives

Increase tax base through new residential/commercial development

Accommodate redevelopment on sites within the City such as the Fox Cities Hotel and former Gustmans property

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

2019 –2020 Accomplishments

Increased tax base through new residential/commercial development

Accommodated redevelopment on sites within the City such as the Fox Cities Hotel property

*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

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

Develop a pay for performance plan

(* moved to 2020-2021 due to COVID)

CITY OF KAUKAUNA

2021 BUDGET

FUND: 101 *DIVISION: GENERAL GOVERNMENT*

DEPT: 51405 *DEPARTMENT: MAYOR*

OBJECT CODE	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED ACTUAL	2021 BUDGET
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	129,280	129,887	135,126	132,203	135,208
5119	**Longevity Pay**	480	480	480	480	480
	Fringe Benefits					
5151	**Retirement Plan**	8,499	8,549	9,221	8,982	9,159
5152	**Residency**	2,916	2,961	3,001	2,978	3,052
5154	**Social Security**	9,927	9,477	10,450	10,150	10,380
5157	**Group Health Insurance**	30,380	30,557	32,512	32,512	33,736
5160	**Group Life Insurance**	529	287	301	287	301
5163	**Workers Compensation**	3,083	2,005	3,351	3,231	3,142
	TOTAL PERSONNEL SERVICES	185,094	184,203	194,442	190,823	195,458
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	700	415	800	0	800
5208	**Travel - City Business**	600	1,309	1,050	550	1,050
5211	**Education & Memberships**	800	1,434	865	100	865
5215	**Expense Allowance**	4,000	3,373	3,500	300	3,500
	Purchased Services					
5303	**Communications**	400	300	300	300	300
5325	**Contractual Services**	0	0	0	0	0
5334	**Printing Expense**	11,150	15,823	5,000	5,000	5,000
5340	**Rent - Equipment**	1,449	1,190	1,400	1,000	1,000
	Supplies					
5401	**Office Supplies**	700	694	700	300	400
5402	**Desktop Printing Expense**	200	122	200	0	0
5499	**Miscellaneous**	550	252	450	150	300
	TOTAL NON-PERSONNEL SERVICES	20,549	24,911	14,265	7,700	13,215
	OUTLAY					
5804	**Office Equipment**	1,000	2,979	0	0	0
	TOTAL OUTLAY	1,000	2,979	0	0	0
	TOTAL MAYOR	206,643	212,093	208,707	198,523	208,673

CITY OF KAUKAUNA

2021 BUDGET

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: MAYOR

TITLE OF POSITION	*NUMBER OF FULL-TIME EQUIVALENTS 2020*	*2021*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*20201 PROPOSED BUDGET*
Mayor	1.00	1.00	82,957	82,957	84,340
Executive Secretary	1.00	1.00	50,009	49,628	50,868
TOTAL	2.00	2.00	132,966	132,585	135,208

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CITY OF KAUKAUNA

2021 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

2021 BUDGET

FUND: 101 *DIVISION: GENERAL GOVERNMENT*

DEPT: 51606 *DEPARTMENT: MUNICIPAL BUILDING*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5303	**Communications**	0	0	0	0	0
5306	**Heating Fuels**	6,000	6,927	8,100	8,000	8,300
5309	**Water, Sewer & Electric**	38,000	32,510	36,000	36,000	37,200
5312	**Maintenance - Building**	20,000	37,380	18,550	27,000	20,200
5321	**Maintenance - All Other Equip**	0	25	0	0	0
5325	**Contractual Services**	35,000	30,750	39,050	31,000	36,550
	TOTAL NON-PERSONNEL SERVICES	99,000	107,592	101,700	102,000	102,250
	TOTAL MUNICIPAL BUILDING	99,000	107,592	101,700	102,000	102,250

CITY OF KAUKAUNA

2021 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

2021 BUDGET

FUND: 101 *DIVISION: GENERAL GOVERNMENT*

DEPT: 51205 *DEPARTMENT: MUNICIPAL JUDGE*

OBJECT CODE	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED ACTUAL	2021 BUDGET
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	31,963	28,772	32,893	25,260	30,828
5119	**Longevity Pay**	150	150	150	75	0
	Fringe Benefits					
5151	**Retirement Plan**	1,356	1,146	1,437	800	1,279
5152	**Residency**	0	0	0	0	0
5154	**Social Security**	1,753	1,500	1,803	1,300	1,616
5160	**Group Life Insurance**	123	141	148	141	148
5163	**Workers Compensation**	48	28	63	48	59
	TOTAL PERSONNEL SERVICES	35,393	31,738	36,494	27,624	33,930
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	800	353	800	300	800
5208	**Travel - City Business**	450	267	450	100	450
5211	**Education & Memberships**	840	785	840	800	840
	Purchased Services					
5325	**Contractual Services**	10,007	4,385	10,007	8,000	10,007
5334	**Printing Expense**	300	245	300	500	300
	Supplies					
5401	**Office Supplies**	300	615	300	230	300
5402	**Desktop Printing Expense**	250	0	250	0	250
5422	**Data Processing Supplies**	250	0	250	0	250
	TOTAL NON-PERSONNEL SERVICES	13,197	6,650	13,197	9,930	13,197
	OUTLAY					
5804	**Office Equipment**	0	0	0	0	0
	TOTAL OUTLAY	0	0	0	0	0
	TOTAL MUNICIPAL JUDGE	48,590	38,387	49,691	37,554	47,127

CITY OF KAUKAUNA

2021 BUDGET
DIVISION: GENERAL GOVERNMENT
DEPARTMENT: MUNICIPAL JUDGE

TITLE OF POSITION	*NUMBER OF FULL-TIME EQUIVALENTS 2020*	*2021*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*20201 PROPOSED BUDGET*
Judge	**	**	11,219	11,219	11,499
Clerk of Courts	0.50	0.50	21,294	21,213	18,949
Deputy Clerk of Courts	**	**	380	219	380
TOTAL	0.50	0.50	32,893	32,651	30,828

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

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2021 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

2021 BUDGET

FUND: 101 *DIVISION: GENERAL GOVERNMENT*

DEPT: 51435 *DEPARTMENT: MAILROOM & SUPPLIES*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5340	**Rent - Equipment**	9,000	5,640	9,000	4,500	5,000
5341	**Maintence and Printing**	0	0	0	0	0
	Supplies					
5401	**Office Supplies**	1,500	0	750	800	500
5402	**Desktop Printing Expense**	0	0	0	0	0
5431	**Postage**	10,000	4,854	11,000	9,000	11,000
	TOTAL NON-PERSONNEL SERVICES	20,500	10,494	20,750	14,300	16,500
	TOTAL OFFICE EQUIPMENT & SUPPLIES	20,500	10,494	20,750	14,300	16,500

CITY OF KAUKAUNA

2021 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.

2021 Goals and Objectives

- Implement wayfinding signage in conjunction with the new brand.
- Complete the Nelson Crossing.
- Continued use of the Redevelopment Authority for economic development.
- Revamp the City's Inspection Department to better facilitate nuisance complaints.

2020 Accomplishments

The following represents significant accomplishments within Community Development.

- Completed and rolled out a new brand for the City.
- Started construction on the Kaukauna/Little Chute Boardwalk.
- Hired full-time Grignon Mansion Executive Director.
- Acquired land for the development of single-family housing and ball fields.
- Stated physical construction on the former St. Al's Church and school grounds.
- Completed a wayfinding program.
- Completed the acquisition of additional rail right of way for the Nelson Crossing.

Service Efforts:

INDICATOR	2019	AS OF 09/30/20
Acres of Ind. Park land sold	5.66	9.5
Grant funds received	0	$2,718,000
# of new RACK loans	1	2
# of new subdivisions	3	1
# of variance requests	2	0
Acres annexed into the City	78.59	35

CITY OF KAUKAUNA

2021 BUDGET

FUND: 101 *DIVISION: GENERAL GOVERNMENT*

DEPT: 51410 *DEPARTMENT: PLANNING/COMMUNITY DEVELOPMENT*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	232,675	231,976	239,892	237,250	246,778
5104	**Temporary Payroll**	0	0	0	500	0
5119	**Longevity Pay**	1,004	860	1,077	1,077	1,128
	Fringe Benefits					
5151	**Retirement Plan**	15,306	13,625	16,265	14,521	16,734
5152	**Residency**	8,608	8,706	8,857	8,645	9,009
5154	**Social Security**	17,876	17,492	18,434	17,508	18,965
5157	**Group Health Insurance**	16,904	29,839	41,309	42,527	42,893
5160	**Group Life Insurance**	747	821	861	850	893
5163	**Workers Compensation**	6,866	3,874	7,215	6,555	7,072
	TOTAL PERSONNEL SERVICES	299,986	307,193	333,910	329,433	343,472
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	650	450	1,800	210	3,000
5208	**Travel - City Business**	400	544	1,000	300	500
5211	**Education & Memberships**	900	549	900	800	1,215
	Purchased Services					
5303	**Communications**	600	292	500	850	850
5325	**Contractual Services**	0	2,153	1,000	350	350
5328	**Advertising**	0	602	200	105	350
5334	**Printing Expense**	150	1,558	200	800	1,400
5340	**Rent - Equipment**	1,200	1,190	1,500	2,900	2,000
	Supplies					
5401	**Office Supplies**	800	389	700	700	700
5402	**Desktop Printing Expense**	600	114	400	0	300
	TOTAL NON-PERSONNEL SERVICES	5,300	7,839	8,200	7,015	10,665
	OUTLAY					
5804	**Office Equipment**	1,700	0	400	0	0
	TOTAL OUTLAY	1,700	0	400	0	0
	TOTAL PLANNING	306,986	315,032	342,510	336,448	354,137

CITY OF KAUKAUNA

2021 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: PLANNING/COMMUNITY DEVELOPMENT

TITLE OF POSITION	*NUMBER OF FULL-TIME EQUIVALENTS 2020*	*2021*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*20201 PROPOSED BUDGET*
Planning Director	1.00	1.00	97,605	96,860	99,282
Principal Planner	1.00	1.00	67,626	64,189	70,535
Executive Secretary	1.00	1.00	50,009	49,628	50,868
Planning/Engineering Tech	0.40	0.40	25,652	25,456	26,093
TOTAL	3.40	3.40	240,892	236,133	246,778

CITY OF KAUKAUNA

2021 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

2021 BUDGET

FUND: 101 *DIVISION: PUBLIC SAFETY*

DEPT: 52405 *DEPARTMENT: BUILDING INSPECTION*

OBJECT CODE	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED ACTUAL	2021 BUDGET
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	0	0	0	0	72,000
5104	**Temporary Payroll**	0	0	0	0	0
5119	**Longevity Pay**	0	0	0	0	0
	Fringe Benefits					
5151	**Retirement Plan**	0	0	0	0	4,860
5152	**Residency**	0	0	0	0	0
5154	**Social Security**	0	0	0	0	5,508
5157	**Group Health Insurance**	0	0	0	0	24,035
5160	**Group Life Insurance**	0	0	0	0	60
5163	**Workers Compensation**	0	0	0	0	137
	TOTAL PERSONNEL SERVICES	0	0	0	0	106,600
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	450	814	500	400	500
5208	**Travel - City Business**	0	0	100	0	100
5211	**Education & Memberships**	250	340	275	500	400
	Purchased Services					
5303	**Communications**	1,000	645	1,100	600	300
5318	**Maintenance - Automotive**	300	472	300	0	0
5325	**Contractual Services**	145,000	103,610	76,145	125,000	25,000
5326	**Razing Expense**	10,000	173	10,000	2,000	0
5328	**Advertising**	100	0	0	100	0
5334	**Printing Expense**	0	380	100	0	100
5340	**Rent - Equipment**	1,000	1,120	1,200	700	1,000
	Supplies					
5401	**Office Supplies**	500	962	500	250	250
5402	**Desktop Printing Expense**	0	0	0	0	0
5407	**Automotive Supplies**	400	573	200	500	600
5499	**Miscellaneous**	1,500	2,014	1,500	2,700	1,500
	TOTAL NON-PERSONNEL SERVICES	160,500	111,103	91,920	132,750	29,750
	OUTLAY					

CITY OF KAUKAUNA

2021 BUDGET
DIVISION: GENERAL GOVERNMENT
DEPARTMENT: BUILDING INSPECTION

TITLE OF POSITION	*NUMBER OF FULL-TIME EQUIVALENTS 2020*	*2021*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*20201 PROPOSED BUDGET*
Senior Building Inspector	0.00	1.00	0	0	72,000
TOTAL	0.00	1.00	0	0	72,000

CITY OF KAUKAUNA

2021 BUDGET
DIVISION: PUBLIC SAFETY
DEPARTMENT: AMBULANCE

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

2019 - 2020 Goals and Objectives

Purchase two sets of ballistics gear for personnel to utilize during active shooter/threat/violence incidents.

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

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

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

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

Complete the second session of the mandatory paramedic refresher course set by the State of Wisconsin and complete the licensure process.

Complete a 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.

Research funding sources to purchase a LUCAS Chest Compression System for use by department paramedics during cardiac arrest incidents.

CITY OF KAUKAUNA

2021 BUDGET
DIVISION: PUBLIC SAFETY
DEPARTMENT: AMBULANCE

2019 - 2020 Accomplishments

Purchased two sets of ballistics gear for personnel to utilize during active shooter/threat/violence incident. This purchase brings the total amount of department sets to six, which affords all personnel assigned to a daily shift protection during these potential high hazard incidents.

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 has resulted in a significant savings over the past several years.

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

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

Applied for and received Funding Assistant Program (FAP) monies from the State of Wisconsin. Total monies of $4,757.65 were received in 2020 and can be used to offset tax dollars for durable medical supplies.

Purchased three Binder lifting devices which can be utilized on fall related EMS calls. These devices can reduce potential additional injuries to victims of falls and help reduce lifting related injuries to EMS personnel.

Met with representatives from the newly constructed and opened Aurora BayCare Health Center with the goal of building a collaborative relationship that benefits both organizations and all individuals who utilize the health center by providing the highest level of healthcare possible.

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

Purchased a Getac laptop for use in completing EMS field based reporting.

CITY OF KAUKAUNA

2021 BUDGET
DIVISION: PUBLIC SAFETY
DEPARTMENT: AMBULANCE

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 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 a three-year period.

Research options for specialized disinfection procedures/equipment to be used 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 pre-hospital care and communications. Administrative staff serve on the local Regional Trauma Advisory Committee, Outagamie County EMS Chiefs' Association, and Fox Valley Technical College EMS advisory committee.

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

Research community needs in an effort 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.

Continue to research funding sources to purchase a LUCAS Chest Compression System for use by department paramedics during cardiac arrest incidents.

Service Efforts:

INDICATOR	AS OF 12/31/18	AS OF 12/31/19	AS OF 6/30/20
Patient's treated & transported	970	968	409
Patient's treated and released	199	254	118
Cancelled / No patient found	40	55	23
Dead at scene	23	17	14

CITY OF KAUKAUNA

2021 BUDGET

FUND: 101 *DIVISION: PUBLIC SAFETY*

DEPT: 52305 *DEPARTMENT: AMBULANCE*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	1,000	480	1,000	0	1,000
5208	**Travel - City Business**	575	26	575	0	575
5211	**Education & Memberships**	4,000	2,198	4,500	3,200	4,500
	Purchased Services					
5303	**Communications**	3,500	3,129	4,500	4,900	5,400
5318	**Maintenance - Automotive**	4,000	6,649	5,500	5,500	5,500
5321	**Maintenance - Other Equipment**	1,000	1,141	1,000	500	1,000
5325	**Contractual Services**	9,925	5,471	11,125	9,000	11,125
5328	**Advertising**	100	0	0	0	0
5334	**Printing Expense**	700	240	500	400	500
	Supplies					
5401	**Office Supplies**	200	0	0	0	0
5402	**Desktop Printing Expense**	0	0	0	0	0
5404	**Clothing Expense**	200	0	0	0	0
5407	**Automotive Supplies**	6,800	9,640	7,000	7,000	7,000
5410	**General Supplies**	150	0	150	50	150
5419	**Medical & Lab Supplies**	27,750	24,927	28,250	26,500	28,250
5422	**Data Processing Supplies**	200	0	0	0	0
5431	**Postage**	75	52	75	50	75
	TOTAL NON-PERSONNEL SERVICES	60,175	53,954	64,175	57,100	65,075
	OUTLAY					
5807	**Machinery, Tools & Instruments**	0	0	0	0	0
	TOTAL OUTLAY	0	0	0	0	0
	TOTAL AMBULANCE	60,175	53,954	64,175	57,100	65,075

CITY OF KAUKAUNA

2021 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.

2019 - 2020 Goals and Objectives

Provide effective and efficient fire and rescue services to the community.

Implement cancer prevention measures to ensure health and safety of firefighters.

Begin implementing mission-critical communication devices in our organization.

Increase public outreach efforts for citizens of all ages.

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

2019 – 2020 Accomplishments

Between 6/19 through 5/20, Kaukauna Fire Department responded to 20 fires, saving $956,000 in property.

Placed a hydrogen cyanide detector into service. Hydrogen cyanide is one of the most toxic smoke-borne gases that firefighters encounter. This equipment helps identify when it is safe to remove our self-contained breathing apparatus.

Placed additional decontamination equipment (misting sprayers and boot wash) into service to ensure firefighter safety.

Added two ruggedized laptops into service that connect to a dedicated public safety cellular network that gives priority to first responders, ensuring a mission critical broadband connection to the Internet at all times.

The pandemic hindered our public outreach efforts, but we were able to modify and complete the delivery of our annual fire prevention outreach in the schools, reaching nearly 1,800 students.

All fire department staff met the minimum training requirements, but unfortunately many of our other opportunities were cancelled or postponed.

2020 - 2021 Goals and Objectives

Continue building a stronger and more 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.

Service Efforts:

INDICATOR	AS OF 6/30/19	AS OF 12/31/19	AS OF 6/30/20
Fire Incidents	8	18	15
Hazardous Materials/Conditions	20	51	24
Service Calls/Good Intent	41	135	43
Alarms/Activation	41	76	30
Rescue/Assist/Extrication	159	396	498

CITY OF KAUKAUNA

2021 BUDGET

FUND: 101 *DIVISION: PUBLIC SAFETY*

DEPT: 52205 *DEPARTMENT: FIRE*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	1,462,568	1,410,818	1,493,785	1,489,981	1,531,105
5107	**Overtime Pay**	60,000	116,917	71,700	77,580	71,700
5113	**Job Class Premium Pay**	100	0	100	0	100
5116	**Holiday Pay**	70,890	74,001	73,000	73,000	74,558
5119	**Longevity Pay**	4,965	4,025	4,255	4,255	4,680
5122	**FLSA Pay**	9,500	2,814	0	2,500	2,500
	Fringe Benefits					
5151	**Retirement Plan**	243,133	241,582	268,440	268,725	275,439
5152	**Residency**	70,222	74,561	80,135	70,359	61,787
5154	**Social Security**	23,316	21,270	23,821	23,886	24,427
5157	**Group Health Insurance**	368,455	320,903	368,901	366,822	382,792
5160	**Group Life Insurance**	1,978	1,734	1,785	1,700	1,785
5163	**Workers Compensation**	56,924	36,825	74,421	75,455	62,332
	TOTAL PERSONNEL SERVICES	2,372,051	2,305,450	2,460,343	2,454,263	2,493,205

CITY OF KAUKAUNA

2021 BUDGET

FUND: 101 *DIVISION: PUBLIC SAFETY*

DEPT: 52205 *DEPARTMENT: FIRE*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	1,200	0	2,400	2,200	2,000
5208	**Travel - City Business**	700	25	700	20	700
5211	**Education & Memberships**	4,475	4,086	4,475	4,000	4,475
	Purchased Services					
5303	**Communications**	4,000	4,811	10,500	10,500	10,700
5306	**Heating Fuels**	0	0	3,600	3,600	3,600
5309	**Water, Sewer & Electric**	0	0	60,000	60,000	60,000
5312	**Maintenance - Building**	4,000	25,576	12,000	14,500	14,500
5315	**Maintenance - Office Equipment**	600	0	600	400	600
5318	**Maintenance - Automotive**	5,000	5,429	7,500	7,000	8,500
5321	**Maintenance - Other Equipment**	6,000	3,864	4,500	5,000	6,000
5325	**Contractual Services**	9,700	11,124	6,400	8,800	9,000
5328	**Advertising**	200	35	200	0	150
5334	**Printing Expense**	300	264	300	200	300
5340	**Rent - Equipment**	1,700	2,358	2,350	2,265	2,350
	Supplies					
5401	**Office Supplies**	650	460	700	700	700
5402	**Desktop Printing Expense**	150	69	150	100	150
5404	**Clothing Expense**	12,500	10,639	12,700	11,000	12,700
5407	**Automotive Supplies**	5,000	5,305	5,000	2,800	4,500
5410	**General Supplies**	1,600	1,900	2,200	2,200	2,200
5413	**Chemical & Ordnance**	500	34	300	598	800
5416	**Custodial Supplies**	1,900	1,727	1,800	1,800	1,800
5431	**Postage**	75	97	75	50	75
5499	**Miscellaneous**	5,000	6,183	4,300	3,500	4,300
	TOTAL NON-PERSONNEL SERVICES	65,250	83,986	142,750	141,233	150,100
	OUTLAY					
5807	**Machinery, Tools & Instruments**	11,200	16,479	24,000	11,083	26,000
	TOTAL OUTLAY	11,200	16,479	24,000	11,083	26,000
	TOTAL FIRE	2,448,501	2,405,915	2,627,093	2,606,579	2,669,305

CITY OF KAUKAUNA

2021 BUDGET
DIVISION: PUBLIC SAFETY
DEPARTMENT: FIRE

TITLE OF POSITION	*NUMBER OF FULL-TIME EQUIVALENTS 2020*	*2021*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*20201 PROPOSED BUDGET*
Chief	1.00	1.00	101,948	101,219	105,499
Assistant Chief	1.00	1.00	89,380	88,698	90,915
Assistant Chief - Shift	1.00	1.00	85,531	84,878	87,000
Assistant Chief - Shift	1.00	1.00	85,531	84,878	87,000
Assistant Chief - Shift	1.00	1.00	81,808	84,878	83,214
Lieutenant / Paramedic	1.00	1.00	75,444	75,444	76,541
Lieutenant / Paramedic	1.00	1.00	75,444	75,444	76,541
Lieutenant / Paramedic	1.00	1.00	71,963	71,963	73,009
Driver Operator / Paramedic	1.00	1.00	70,705	70,705	71,732
Driver Operator / Paramedic	1.00	1.00	70,705	70,705	71,732
Driver Operator / Paramedic	1.00	1.00	70,705	70,705	71,732
Driver Operator / Paramedic	1.00	1.00	69,529	69,529	70,540
Driver Operator / Paramedic	1.00	1.00	69,529	69,529	70,540
Driver Operator / Paramedic	1.00	1.00	69,529	69,529	70,540
Firefighter / Paramedic	1.00	1.00	67,645	67,645	68,628
Firefighter / Paramedic	1.00	1.00	67,645	67,645	68,628
Firefighter / Paramedic	1.00	1.00	67,645	67,645	68,628
Firefighter / Paramedic	1.00	1.00	67,645	67,645	68,628
Firefighter / Paramedic	1.00	1.00	55,292	55,292	62,364
Firefighter / Paramedic	1.00	1.00	55,292	55,292	62,364
POC Firefighter / Team Leader	**	**	1,571	1,533	1,564
POC Firefighter / Team Leader	**	**	1,571	1,571	1,602
POC Firefighter / Team Leader	**	**	1,571	1,571	1,602
POC Firefighter / Driver Operator	**	**	1,363	1,363	1,390
POC Firefighter / Driver Operator	**	**	1,363	1,363	1,390
POC Firefighter / Driver Operator	**	**	1,363	1,363	1,390
POC Firefighter / Driver Operator	**	**	1,363	1,363	1,390
POC Firefighter / Driver Operator	**	**	1,363	1,363	1,390
POC Firefighter / Driver Operator	**	**	1,363	1,363	1,390
POC Firefighter	**	**	1,331	1,331	1,358
POC Firefighter	**	**	1,331	1,331	1,358
POC Firefighter	**	**	1,331	1,331	1,358
POC Firefighter	**	**	1,331	1,331	1,358
POC Firefighter	**	**	1,331	1,331	1,358
POC Firefighter	**	**	1,331	1,331	1,358
POC Firefighter	**	**	1,331	1,331	1,358
POC Firefighter	**	**	1,331	1,331	1,358
POC Firefighter	**	**	1,331	1,331	1,358
TOTAL	20.00	20.00	1,493,785	1,494,100	1,531,105

THE CITY OF
EST 1885
KAUKAUNA
WISCONSIN

CITY OF KAUKAUNA

2021 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 2020 and the COVID-19 pandemic has caused the City of Kaukauna Fire Prevention Department to adapt to new ways of performing our fire prevention duties. We were able to conduct our annual Safety Town education with social distancing, but unfortunately all other in-person fire prevention classes had to be cancelled. All scheduled routine fire inspections also had to be placed on hold. Complaint and follow-up fire inspections were performed following the CDC guidelines for safety.

2020 - 2021 Goals and Objectives

All Kaukauna Fire Department staff members will continue to conduct company based fire inspections throughout the community. A stronger effort will be made in re-inspections to gain compliance with business that fail to correct fire code violations. This re-inspection process will be achieved with the help of two new Getac Laptops that allow for electronic data field entry. With the introduction of the electronic data field entry and the assistance of Bycer the Compliance Engine hopefully long standing fire code issues will be able to be corrected with-in a 30 day time frame in order to provide for a safer community.

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 2021.

The Fire Arson Program will remain in place for 2021. 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. An Arson task force education training was hosted by our department in the training room before the COVID-19 pandemic.

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 Community Health Associates in providing education for the Baby Sitter Clinic and 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.

2019 - 2020 Accomplishments

Successfully put into service two Getac Laptops for field based inspections and EMS reporting.

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

Discovered and inspected eleven (11) businesses in the City of Kaukauna without pervious fire inspections.

Effectively worked with Wisconsin DCI to investigate and solve two arson fires in the City of Kaukauna.

Became an active member of the Outagamie County Arson Task Force since beginning of 2020

Became an active member of the Wisconsin State Fire Inspectors since the beginning of 2020

Provided fire prevention materials to over 1,799 students in the Kaukauna Schools 4K through 5th Grade.

Performed 129 fire inspections for complaints and follow-ups during the COVID-19 pandemic.

Partnered with "Bycer the Compliance Engine" to assist with tracking fire code deficiencies.

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

CITY OF KAUKAUNA

2021 BUDGET

FUND: 101 *DIVISION: PUBLIC SAFETY*

DEPT: 52215 *DEPARTMENT: FIRE SAFETY*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	650	0	650	1,295	650
5208	**Travel - City Business**	200	0	200	0	200
5211	**Education & Memberships**	500	40	500	335	2,000
	Purchased Services					
5328	**Advertising**	70	0	70	0	70
5334	**Printing Expense**	350	0	350	0	350
5397	**Fire Safety Education**	3,000	2,564	3,200	2,700	3,200
	Supplies					
5401	**Office Supplies**	325	0	175	0	175
5402	**Desktop Printing Expense**	0	0	0	0	0
5410	**General Supplies**	350	20	300	200	300
5434	**Photographic Supplies**	270	750	270	200	270
	TOTAL NON-PERSONNEL SERVICES	5,715	3,374	5,715	4,730	7,215
	TOTAL FIRE SAFETY	5,715	3,374	5,715	4,730	7,215

THE CITY OF
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KAUKAUNA
WISCONSIN

CITY OF KAUKAUNA

2020 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.

2018 - 2019 Goals and Objectives

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

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

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

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

Start a "Neighborhood Watch" program where applicable in the City.

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

Project a positive environment to promote recruitment.

Properly staff police vehicles while in the budgeting process.

2018 - 2019 Accomplishments

Provided all Kaukauna School Resource Officers with a marked squad to have a higher police presence at our schools.

Continued to provide Alice Training to Kaukauna Area School District Staff along with community members.

Obtained a Drug Drop box at the Kaukauna Police Department.

Kaukauna Police Department officers continued to volunteer for the Special Olympics Program along with the Lights of Christmas program to help residents in the City of Kaukauna

Ranked was ranked #19 as one of Wisconsin's safest communities.

Provided police service to numerous runs, bike rides, festivals and special events in the City of Kaukauna.

Participated in county wide OWI enforcement details.

Worked with local business and schools in training children in safe bike riding habits.

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

Promoted internal candidates to the positions of Assistant Chief, and Lieutenant. Reassigned job duties for the positions of investigator, drug investigator, K-9 handler and school resource officer. Hired 2 new patrol officers and one new administrative assistant.

CITY OF KAUKAUNA

2020 BUDGET
DIVISION: PUBLIC SAFETY
DEPARTMENT: POLICE

2019 - 2020 Goals and Objectives

Continue to fund raise for a second City of Kaukauna K-9.

Provide Alice training to the Kaukauna Area School District along with the Heart of the Valley Chamber of Commerce.

Train with the Kaukauna Fire Department in Active Shooter scenarios.

Provide training to officers and staff in new positions within the department.

Continue to work with local and state agencies in investigating internet crimes against children

Update and develop social media accounts in order to relay information to the public

2019-2020 Accomplishments

Provide training to officers and staff in new positions within the department.

Continued to participate in the State Wide drug take back program.

Added a seconded K-9 to our K-9 program.

Provided ALICE training to the Kaukauna Area School District.

Participated in the “Lights of Christmas Program” which benefits families in our community

Participated in county wide OWI and seat belt details.

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.

CITY OF KAUKAUNA

2021 BUDGET

FUND: 101 *DIVISION: PUBLIC SAFETY*

DEPT: 52105 *DEPARTMENT: POLICE*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	1,870,110	1,771,257	1,921,932	1,935,098	1,959,820
5107	**Overtime Pay**	52,000	41,348	52,000	35,000	52,000
5110	**Shift Premium Pay**	443	3	443	2	443
5113	**Job Class Premium Pay**	585	749	585	533	585
5116	**Holiday Pay**	95,548	108,583	95,548	93,218	97,446
5119	**Longevity Pay**	1,825	1,580	1,420	1,420	1,458
5125	**Call Time**	1,009	0	1,009	1,952	1,009
	Fringe Benefits					
5151	**Retirement Plan**	209,849	217,574	234,473	232,430	238,981
5152	**Residency**	33,125	29,877	23,200	33,256	32,796
5154	**Social Security**	154,646	154,496	158,580	158,143	161,626
5157	**Group Health Insurance**	448,766	480,808	516,180	534,879	558,025
5160	**Group Life Insurance**	2,946	2,581	2,681	2,553	2,681
5163	**Workers Compensation**	44,985	29,048	57,795	57,192	65,556
	TOTAL PERSONNEL SERVICES	2,915,837	2,837,904	3,065,846	3,085,676	3,172,426
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	8,000	12,319	12,000	6,000	12,000
5208	**Travel - City Business**	1,000	143	800	300	500
5211	**Education & Memberships**	1,000	1,773	1,000	800	1,000
	Purchased Services					
5303	**Communications**	2,638	2,561	2,638	2,300	2,500
5312	**Maintenance - Building**	3,500	2,443	3,500	3,000	3,500
5315	**Maintenance - Office Equipment**	500	254	500	200	500
5316	**Investigations**	2,100	349	1,475	1,000	1,400
5318	**Maintenance - Automotive**	25,900	34,092	25,900	27,000	25,900
5321	**Maintenance - Other Equipment**	2,000	607	1,000	400	800
5325	**Contractual Services**	34,308	29,602	34,308	30,000	35,988
5328	**Advertising**	500	1,304	500	100	500
5334	**Printing Expense**	200	220	200	200	200
5340	**Rent - Equipment**	5,000	5,886	5,000	4,500	5,000
5391	**Crime Prevention Program**	1,000	265	500	250	500
5399	**K9 Program**	3,015	443	3,000	2,000	5,000

CITY OF KAUKAUNA

2021 BUDGET

FUND: 101 *DIVISION: PUBLIC SAFETY*

DEPT: 52105 *DEPARTMENT: POLICE*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	NON-PERSONNEL SERVICES (CONTINUED)					
	Supplies					
5401	**Office Supplies**	3,000	2,012	2,000	2,000	2,000
5402	**Desktop Printing Expense**	1,800	1,541	1,800	1,000	1,500
5404	**Clothing Expense**	12,500	13,314	12,500	12,000	12,500
5407	**Automotive Supplies**	44,000	46,221	40,500	38,000	40,500
5410	**General Supplies**	1,000	518	1,000	500	1,000
5413	**Chemical & Ordnance**	15,740	13,381	13,740	12,000	26,000
5414	**Evidence**	4,120	2,697	4,675	6,500	5,569
5416	**Custodial Supplies**	500	297	500	450	500
5419	**Medical & Lab Supplies**	2,000	1,803	2,000	2,000	2,000
5422	**Data Processing Supplies**	0	0	0	0	0
5431	**Postage**	50	8	50	75	50
5499	**Miscellaneous**	1,000	680	500	525	500
	TOTAL NON-PERSONNEL SERVICES	176,371	174,732	171,586	153,100	187,407
	OUTLAY					
5807	**Machinery, Tools & Instruments**	12,395	15,515	8,189	7,000	8,466
5830	**Automotive**	75,358	100,486	39,094	39,000	48,289
	TOTAL OUTLAY	87,753	116,001	47,283	46,000	56,755
	TOTAL POLICE	3,179,961	3,128,637	3,284,715	3,284,776	3,416,588

CITY OF KAUKAUNA

2021 BUDGET
DIVISION: PUBLIC SAFETY
DEPARTMENT: POLICE

TITLE OF POSITION	*NUMBER OF FULL-TIME EQUIVALENTS 2020*	*2021*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*20201 PROPOSED BUDGET*
Chief	1.00	1.00	101,948	101,948	105,532
Assistant Chief	1.00	1.00	89,337	89,337	92,316
Investigator	1.00	1.00	81,808	81,808	84,462
Sergeant	1.00	1.00	73,386	73,386	74,808
Sergeant	1.00	1.00	73,579	73,579	75,000
Sergeant	1.00	1.00	72,055	72,055	73,451
Sergeant	1.00	1.00	71,375	71,375	72,753
Patrolman / Meg Officer	1.00	1.00	71,061	71,061	72,441
Patrolman / Detective	1.00	1.00	73,386	73,386	74,808
Patrolman / K-9	1.00	1.00	72,407	72,407	73,741
Patrolman / K-9	1.00	1.00	73,942	73,942	69,591
Patrolman	1.00	1.00	71,182	71,182	72,501
Patrolman	1.00	1.00	71,121	71,121	72,501
Patrolman	1.00	1.00	68,182	68,182	69,508
Patrolman	1.00	1.00	68,375	68,375	69,700
Patrolman	1.00	1.00	65,618	65,618	72,621
Patrolman	1.00	1.00	65,498	65,498	66,891
Patrolman	1.00	1.00	65,498	65,498	66,891
Patrolman	1.00	1.00	65,558	65,558	63,191
Patrolman	1.00	1.00	65,558	65,558	63,191
Patrolman	1.00	1.00	61,735	61,735	66,639
Patrolman	1.00	1.00	68,194	68,194	69,520
Patrolman	1.00	1.00	70,820	70,820	72,201
Police School Resource Officer	1.00	1.00	71,121	71,121	72,501
Police School Resource Officer	1.00	1.00	71,121	71,121	72,501
Police School Resource Officer	1.00	1.00	69,675	69,675	71,413
Admin Services Supervisor	1.00	1.00	53,215	53,215	53,037
Police Records Clerk II	0.73	0.73	28,186	28,186	28,891
Police Records Clerk II	0.63	0.63	24,325	24,325	25,494
Police Records Clerk I	0.50	0.50	18,135	18,135	18,588
Police Records Clerk I	0.50	0.50	17,736	17,736	18,588
Community Service Officer	0.50	0.50	12,754	12,754	12,754
SUBTOTAL	29.86	29.86	2,027,891	2,027,891	2,068,028
Less: School share of PSLO			105,959	105,959	108,208
TOTAL	29.86	29.86	1,921,932	1,921,933	1,959,820

THE CITY OF
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CITY OF KAUKAUNA

2021 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

2021 BUDGET

FUND: 101 *DIVISION: PUBLIC SAFETY*

DEPT: 52110 *DEPARTMENT: SCHOOL PATROL*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	61,161	44,775	62,670	51,444	52,713
	Fringe Benefits					
5151	**Retirement Plan**	487	0	0	0	0
5154	**Social Security**	1,808	920	1,049	888	904
5157	**Group Health Insurance**	0	0	0	0	0
5160	**Group Life Insurance**	78	(50)	0	0	0
5163	**Workers Compensation**	2,281	1,000	2,369	1,945	1,903
	TOTAL PERSONNEL SERVICES	65,815	46,645	66,088	54,276	55,520
	NON-PERSONNEL SERVICES					
	Supplies					
5404	**Clothing Expense**	1,375	1,125	1,375	1,375	1,375
5499	**Miscellaneous**	400	106	400	400	400
	TOTAL NON-PERSONNEL SERVICES	1,775	1,231	1,775	1,775	1,775
	TOTAL SCHOOL PATROL	67,590	47,876	67,863	56,051	57,295

CITY OF KAUKAUNA

2021 BUDGET
DIVISION: PUBLIC SAFETY
DEPARTMENT: SCHOOL PATROL

TITLE OF POSITION	*NUMBER OF FULL-TIME EQUIVALENTS 2020*	*2021*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*20201 PROPOSED BUDGET*
Crossing Guard	0.26	0.26	7,431	7,431	7,614
Crossing Guard	0.26	0.26	7,431	7,431	7,614
Crossing Guard	0.26	0.26	7,431	7,431	7,614
Crossing Guard	0.26	0.26	7,431	7,431	7,614
Crossing Guard	0.26	0.26	7,431	7,431	7,614
Crossing Guard	0.26	0.26	7,431	7,431	7,614
Crossing Guard - Sub.	0.08	0.08	2,286	2,286	2,343
Crossing Guard - Sub.	0.08	0.08	2,286	2,286	2,343
Crossing Guard - Sub.	0.08	0.08	2,286	2,286	2,343
TOTAL	1.80	1.80	51,444	51,444	52,713

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CITY OF KAUKAUNA

2020 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

2021 BUDGET

FUND: 101 *DIVISION: HEALTH & SOCIAL SERVICES*

DEPT: 54980 *DEPARTMENT: ALCOHOL & OTHER DRUG AWARENESS*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5499	**Miscellaneous**	4,800	10,417	2,500	3,500	2,500
	TOTAL NON-PERSONNEL SERVICES	4,800	10,417	2,500	3,500	2,500
	TOTAL ALCOHOL & DRUG AWARENESS	4,800	10,417	2,500	3,500	2,500

CITY OF KAUKAUNA

2021 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

2021 BUDGET

FUND: 101 *DIVISION: TRANSPORTATION*

DEPT: 53306 *DEPARTMENT: BRIDGE MAINTENANCE*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5309	**Water, Sewer & Electric**	700	641	1,500	1,000	3,000
5325	**Contractual Services**	7,000	497	3,000	2,800	15,000
	TOTAL NON-PERSONNEL SERVICES	7,700	1,138	4,500	3,800	18,000
	TOTAL BRIDGE MAINTENANCE	7,700	1,138	4,500	3,800	18,000

CITY OF KAUKAUNA

2021 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

2021 BUDGET

FUND: 101 *DIVISION: TRANSPORTATION*

DEPT: 53520 *DEPARTMENT: BUS SUBSIDY*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5325	**Contractual Services**	30,000	28,513	30,000	36,809	35,000
	TOTAL NON-PERSONNEL SERVICES	30,000	28,513	30,000	36,809	35,000
	TOTAL BUS SUBSIDIES	30,000	28,513	30,000	36,809	35,000

MISSION STATEMENT

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

2020 Goals and Objectives

Complete construction projects including sewer, stormwater, and paving in a timely, cost effective manner while minimizing disruptions to residents and travelling public.

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

Assist other City departments and department heads when requested.

Work with the Heart of the Valley Metropolitan Sewerage District (HOVMSD) within the Capacity, Management, Operations, and Maintenance (CMOM) program 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 the Wisconsin Department of Transportation on the reconstruction of S.T.H. 96 (Plank Road and Green Bay Road) from Lawe Street northeast to the City limit line.

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

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

Continue with the planning and development of Haas Road Park.

Successfully complete the following projects:

2020 Concrete Street Paving Project
Sanitary Sewer and Water Main Relay Projects with Kaukauna Utilities
CE Trail Extension with Outagamie County
Fox River Boardwalk Trail with Village of Little Chute
Alley Reconstruction Project
Concrete Street Patching – Various Locations

2020 Accomplishments

Completed construction projects in a timely, cost effective manner.

Successfully Completed the Following Projects:

- 2020 Concrete Street Paving Project
- Alley Reconstruction Project
- Sanitary and Storm Sewer Cured-In-Place Pipe Rehabilitation Project
- 10th Street Water Main Relay and Mini-Storm Sewer Project with Kaukauna Utilities
- Concrete Street Patch Program with Kaukauna Utilities – Various Locations
- Grand Kakalin Overlook and Trail (Plantings in Fall 2020 or Spring 2021)
- CE Trail Extension with Outagamie County
- 1000 Islands – Nelson Overlook Improvements
- STH 96 – Green Bay Road Reconstruction with WisDOT
- Perform Ditch Cleaning at CE-Meadowview and CE-Haas Rd.
- Bel Air Ct Outfall Repair
- Misc Inlet Replacement for Public Works
- K4 Area - Ann Street Detention Basin Expansions
- Haas Road Park Development with DPW

Began Work on the Following Projects (Anticipated Final Completion in 2021):

- Fox River Boardwalk Trail with Village of Little Chute
- Phase IV – Renovations/Addition to the Street and Park Department
- Veterans Memorial Lift Bridge Rehabilitation
- Bel Air Ct and 10th Street Sanitary Sewer Lift Station Upgrades

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). Completed Catherine Street Pond, and worked with Outagamie County Land Conservation to complete the third major streambank restoration project along Konkapot Creek.

Worked with consultants to complete design and begin construction of multiple drainage and flood control projects including K4 basin (Ann Street Detention Expansions), Ducharme/High Street Area, and CE/Meadowview - CE/Haas Ditch area.

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

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

Worked with Outagamie County on the construction oversight for the reconstruction of CTH CE and extension of the CE Trail from Hillcrest Drive to Haas Road.

Worked with Kaukauna Utilities to coordinate sanitary sewer main, water main, and lateral replacement projects, street patching, as well as mini-storm sewer on 10th Street, and planning for 5-year CIP and upcoming lead water service replacement projects.

Worked with planning department and developer to acquire additional park land for future development at Haas Road Park.

2021 Goals and Objectives

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

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

Assist other City departments and department heads when requested.

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

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

Work with consultants to continue planning, engineering, and construction of drainage and flood control projects.

Work with the Outagamie County Highway Department on the repaving of CTH Z (10th Street and State Street), including storm sewer updates.

Work with Kaukauna Utilities to coordinate sanitary sewer main, water main, and lateral replacement projects, as well as street patch programs.

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

Successfully complete the following projects:

2021 Concrete Street Paving Project
2021 Asphalt Paving Project
Grignon Park Sewer Interceptor Rehabilitation
Sanitary Sewer Rehabilitation - 9th Street and Brill Rd
Sanitary Sewer Rehabilitation on CTH J - Lawe Street (Delanglade to Lamplighter)
Sanitary Manhole Lining
Nickels Farm Residential Development
Wisconsin Avenue Boat Dock
Fox River Boardwalk Trail and Trailhead Parking Lot Paving
K4 Area - Travis Ln/Joshua St Underground Storm Storage
K4 Area - Glenview Ravine and Outlet
Grignon Park Stream Restoration
Alley Reconstruction Project on 11th, 12th Street Alleys
Replace Curb and Gutter CTH Z - 10th St/State St
Concrete Street Patch Program
Install New Sidewalk on STH 55/Crooks Ave - CTH CE to Ridge Crest
Install New Sidewalk on CTH Z (10th Street/State Street) Kenneth to Hennes Ct

CITY OF KAUKAUNA

2021 BUDGET

FUND: 101 *DIVISION: TRANSPORTATION*

DEPT: 53105 *DEPARTMENT: ENGINEERING*

OBJECT CODE	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED ACTUAL	2021 BUDGET
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	290,715	298,439	300,730	298,991	307,395
5104	**Temporary Payroll**	7,000	8,482	9,415	9,000	9,415
5107	**Overtime Pay**	0	72	0	72	0
5119	**Longevity Pay**	1,416	1,140	1,073	1,073	1,127
	Fringe Benefits					
5151	**Retirement Plan**	19,135	21,312	20,372	20,254	20,825
5152	**Residency**	11,041	11,666	11,360	11,360	11,683
5154	**Social Security**	22,450	22,526	23,224	23,086	23,738
5157	**Group Health Insurance**	64,967	61,401	65,137	63,788	68,601
5160	**Group Life Insurance**	523	719	754	718	754
5163	**Workers Compensation**	11,158	8,045	11,764	11,105	11,478
	TOTAL PERSONNEL SERVICES	428,405	433,801	443,829	439,447	455,016
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	2,200	1,026	2,200	1,700	2,000
5208	**Travel - City Business**	1,850	1,941	1,850	1,800	1,850
5211	**Education & Memberships**	600	217	600	400	600
	Purchased Services					
5303	**Communications**	1,200	1,200	1,200	1,200	1,200
5315	**Maintenance - Office Equipment**	1,300	1,856	1,300	1,600	1,500
5318	**Maintenance - Automotive**	400	435	400	400	400
5321	**Maintenance - Other Equipment**	200	0	200	100	200
5325	**Contractual Services**	3,500	3,374	3,500	3,000	3,000
5334	**Printing Expense**	150	625	200	50	200
5340	**Rent - Equipment**	1,500	1,189	1,500	1,200	1,300
	Supplies					
5401	**Office Supplies**	1,200	571	900	750	800
5402	**Desktop Printing Expense**	350	202	300	100	250
5407	**Automotive Supplies**	1,000	1,328	1,000	900	1,000
5410	**General Supplies**	1,500	1,217	1,500	1,000	1,400
5499	**Miscellaneous**	0	0	0	0	0
	TOTAL NON-PERSONNEL SERVICES	16,950	15,181	16,650	14,200	15,700
	OUTLAY					
5807	**Machinery, Tools & Instruments**	2,000	3,060	0	0	0
	TOTAL OUTLAY	2,000	3,060	0	0	0
	TOTAL ENGINEERING	447,355	452,042	460,479	453,647	470,716

CITY OF KAUKAUNA

2021 BUDGET
DIVISION: TRANSPORTATION
DEPARTMENT: ENGINEERING

TITLE OF POSITION	*NUMBER OF FULL-TIME EQUIVALENTS 2020*	*2021*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*20201 PROPOSED BUDGET*
Director of Public Works	1.00	1.00	111,384	110,534	113,297
Senior Project Engineer	1.00	1.00	77,951	77,356	81,422
Project Engineer	1.00	1.00	72,917	72,917	73,537
Planning/Engineering Tech.	0.60	0.60	38,478	38,184	39,139
TOTAL	3.60	3.60	300,730	298,991	307,395

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CITY OF KAUKAUNA

2021 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

2021 BUDGET

FUND: 101 *DIVISION: TRANSPORTATION*

DEPT: 53308 *DEPARTMENT: EQUIPMENT MAINTENANCE & REPLACEMENT*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5318	**Maintenance - Automotive**	62,000	90,808	65,000	72,000	75,000
5325	**Contractual Services**	400	429	425	425	425
	Supplies					
5410	**General Supplies**	15,000	8,628	15,000	11,000	12,000
5499	**Miscellaneous**	0	0	0	0	0
	TOTAL NON-PERSONNEL SERVICES	77,400	99,866	80,425	83,425	87,425
	TOTAL EQUIP MAINTEN & REPLACE	279,036	99,866	80,425	83,425	87,425

CITY OF KAUKAUNA

2021 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

2021 BUDGET

FUND: 101 *DIVISION: TRANSPORTATION*

DEPT: 53310 *DEPARTMENT: FORESTRY*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5322	**Maintenance - Roads & Walks**	0	468	500	0	0
5325	**Contractual Services**	2,500	1,255	2,500	2,550	2,500
	Supplies					
5407	**Automotive Supplies**	3,700	6,243	3,500	3,800	4,000
5410	**General Supplies**	1,000	1,413	1,500	3,125	1,500
5425	**Botanical & Agricultural**	2,200	1,680	2,200	2,000	2,000
	TOTAL NON-PERSONNEL SERVICES	9,400	11,058	10,200	11,475	10,000
	TOTAL FORESTRY	9,400	11,058	10,200	11,475	10,000

CITY OF KAUKAUNA

2021 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

2021 BUDGET

FUND: 101 *DIVISION: TRANSPORTATION*

DEPT: 53304 *DEPARTMENT: SNOW & ICE CONTROL*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5318	**Maintenance - Automotive**	1,500	4,371	5,000	4,800	5,000
5322	**Maintenance - Roads & Walks**	46,500	41,623	48,000	47,000	48,000
5328	**Advertising**	625	747	650	850	850
	Supplies					
5407	**Automotive Supplies**	24,500	29,424	28,500	28,000	28,500
5410	**General Supplies**	15,000	38,407	16,000	5,000	16,000
	TOTAL NON-PERSONNEL SERVICES	88,125	114,572	98,150	85,650	98,350
	TOTAL SNOW & ICE CONTROL	88,125	114,572	98,150	85,650	98,350

CITY OF KAUKAUNA

2021 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.

2019-2020 Goals and Objectives

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

Maintain the city's designation of a"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 is add Athletic field groomer, Replace 2009 Chevy 1 ton dump 4 X 4 (6) sewer truck, 2009 Peterbuilt Garbage truck (224), Add Ice control spreader for on – ton truck.

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 Bayorgeon, Riverside, Horse shoe and Jonen Parks.

Continue to move forward with the development of Jonen Park, Anderson Park and future Haas Road Park.

2019 - 2020 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 27th 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 of the Emerald Ash Borer.
- Replaced or rebuilt numerous sanitary and storm sewers on city streets.
- Maintain, remove and replace when needed many trees throughout the city parks and right of ways.
- Multiple landscape projects throughout the city.
- Completion of Anderson Park, Construction of ball diamonds and continued maintenance in many areas and city parks.
- Continue to adjust and perfect automated collection.

2020 - 2021 Goals and Objectives

- Continue to provide effective and efficient direction and control of the Street and Park Departments.
- Maintain the cities designation of Tree City USA by the National Arbor Day Foundation.
- Provide continuing education opportunities for all Street and Park Department personnel.
- Continue emphasizing safety and provide the equipment and tools necessary to achieve a safe working environment.
- Continue working with safety coordinator to provide safe work environments while maintaining optimum efficiency.
- Continue with systematic equipment replacement. Equipment scheduled to be replaced in 2021 is 2011Kubota Tractor (108), 2006International with Sander, plow and wing (208), 2008 Chevy 4 X 4 (11).
- 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 requarding 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 Fassbender Park, Anderson Park and Haas Road Park while maintaining and upgrading all city parks and new downtown plazas.
- Work to create an honest, trusting work environment between our workforce and Management to provide less wasted time and more efficient workdays.
- Continue professional working relationship with Kaukauna Utilities, Fire Department, Police Department, 1000 Island, Library and others. Providing safety within the city both in our day to day operations and emergency situations.

CITY OF KAUKAUNA

2021 BUDGET

FUND: 101 *DIVISION: TRANSPORTATION*

DEPT: 53110 *DEPARTMENT: STREET DEPARTMENT ADMINISTRATION*

OBJECT CODE	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED ACTUAL	2021 BUDGET
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	120,939	121,960	124,437	114,388	125,189
5119	**Longevity Pay**	660	660	660	400	745
	Fringe Benefits					
5151	**Retirement Plan**	7,965	8,041	8,444	7,748	8,501
5152	**Residency**	2,484	2,518	2,555	400	0
5154	**Social Security**	9,302	8,957	9,570	8,781	9,634
5157	**Group Health Insurance**	29,582	29,760	31,715	36,194	45,824
5160	**Group Life Insurance**	378	428	449	428	449
5163	**Workers Compensation**	3,041	1,989	3,187	3,187	3,098
	TOTAL PERSONNEL SERVICES	174,351	174,314	181,017	171,526	193,440
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	2,000	2,873	1,500	500	1,500
5211	**Education & Memberships**	300	0	0	0	0
	Purchased Service					
5303	**Communications**	300	300	300	300	300
5325	**Contractual Services**	500	2,299	1,100	2,400	2,500
5328	**Advertising**	300	0	200	0	0
	Supplies					
5401	**Office Supplies**	900	748	850	700	800
5402	**Desktop Printing Expense**	250	220	300	800	300
5410	**General Supplies**	150	165	150	100	150
	TOTAL NON-PERSONNEL SERVICES	4,700	6,605	4,400	4,800	5,550
	TOTAL ST DEPT ADMINISTRATION	179,051	180,919	185,417	176,326	198,990

CITY OF KAUKAUNA

2021 BUDGET
DIVISION: TRANSPORTATION
DEPARTMENT: STREET DEPARTMENT ADMINISTRATION

TITLE OF POSITION	*NUMBER OF FULL-TIME EQUIVALENTS 2020*	*2021*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*20201 PROPOSED BUDGET*
Street Superintendent	1.00	1.00	81,848	81,223	83,254
Typist/Receptionist	1.00	1.00	42,589	42,264	41,935
TOTAL	2.00	2.00	124,437	123,487	125,189

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2021 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

2021 BUDGET

FUND: 101 *DIVISION: TRANSPORTATION*

DEPT: 53420 *DEPARTMENT: STREET LIGHTING*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5309	**Water, Sewer & Electric**	235,000	240,256	218,000	205,333	211,000
5321	**Maintenance - Other Equipment**	1,200	1,743	1,200	0	600
	TOTAL NON-PERSONNEL SERVICES	236,200	241,998	219,200	205,333	211,600
	TOTAL STREET LIGHTING	236,200	241,998	219,200	205,333	211,600

CITY OF KAUKAUNA

2021 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

2021 BUDGET

FUND: 101 *DIVISION: TRANSPORTATION*

DEPT: 53301 *DEPARTMENT: STREET MAINTENANCE*

OBJECT CODE	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED ACTUAL	2021 BUDGET
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	1,155,176	1,152,933	1,188,567	1,170,250	1,209,767
5104	**Temporary Payroll**	59,500	54,281	54,000	52,000	54,000
5107	**Overtime Pay**	65,900	130,915	85,000	90,000	85,000
5110	**Shift Premium Pay**	650	631	700	450	700
5113	**Job Class Premium Pay**	5,775	6,159	6,900	5,000	6,900
5119	**Longevity Pay**	5,250	4,825	5,465	5,465	5,370
5125	**Call Time**	8,975	0	0	0	0
	Fringe Benefits					
5151	**Retirement Plan**	81,333	89,794	86,848	85,804	88,272
5152	**Residency**	40,905	44,272	35,252	35,252	36,133
5154	**Social Security**	95,855	97,327	99,210	97,998	100,825
5157	**Group Health Insurance**	316,420	375,769	384,928	384,658	399,323
5160	**Group Life Insurance**	2,742	3,035	3,234	3,080	3,234
5163	**Workers Compensation**	48,536	34,710	50,676	50,016	49,159
	TOTAL PERSONNEL SERVICES	1,887,017	1,994,651	2,000,780	1,979,973	2,038,683
	NON-PERSONNEL SERVICES					
	Purchased Services					
5303	**Communications**	300	300	300	300	300
5312	**Maintenance - Building**	20,000	21,478	15,000	9,000	7,000
5318	**Maintenance - Automotive**	0	0	0	0	0
5322	**Maintenance - Roads & Walks**	75,000	69,988	72,000	70,000	72,000
5325	**Contractual Services**	13,500	14,408	13,500	28,000	15,000
5328	**Advertising**	0	0	0	0	0
	Supplies					
5407	**Automotive Supplies**	12,500	10,955	12,000	11,500	12,000
5410	**General Supplies**	11,000	7,515	11,000	7,500	8,000
	TOTAL NON-PERSONNEL SERVICES	132,300	124,643	123,800	126,300	114,300
	OUTLAY					
5807	**Machinery, Tools & Instruments**	0	0	0	0	0
	TOTAL OUTLAY	0	0	0	0	0
	TOTAL STREET MAINTENANCE	2,019,317	2,119,295	2,124,580	2,106,273	2,152,983

CITY OF KAUKAUNA

2021 BUDGET
DIVISION: TRANSPORTATION
DEPARTMENT: STREET MAINTENANCE

TITLE OF POSITION	*NUMBER OF FULL-TIME EQUIVALENTS 2020*	*2021*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*20201 PROPOSED BUDGET*
Street Foreman	1.00	1.00	74,239	74,239	67,563
Heavy Equipment Operator	5.50	5.50	334,427	334,427	342,843
Tandem Trucks	1.50	1.50	89,856	89,856	92,088
Small Truck Driver	2.00	2.00	116,328	116,328	119,220
Park Man	4.00	4.00	231,901	231,901	237,686
Laborer	6.00	6.00	341,816	341,816	350,367
TOTAL	20.00	20.00	1,188,567	1,188,567	1,209,767

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2021 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

2021 BUDGET

FUND: 101 *DIVISION: TRANSPORTATION*

DEPT: 53303 *DEPARTMENT: STREET SIGNS & MARKERS*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5321	**Maintenance - Other Equipment**	1,250	1,130	1,250	800	1,250
5325	**Contractual Services**	4,200	3,297	3,500	3,500	3,500
	Supplies					
5407	**Automotive Supplies**	1,400	1,552	1,400	1,500	1,500
5410	**General Supplies**	6,000	9,032	9,000	12,000	9,000
5413	**Chemical & Ordnance**	8,000	6,728	7,500	9,500	8,000
	TOTAL NON-PERSONNEL SERVICES	20,850	21,738	22,650	27,300	23,250
	TOTAL STREET SIGNS & MARKERS	101,523	21,738	22,650	27,300	23,250

CITY OF KAUKAUNA

2021 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

2021 BUDGET

FUND: 101 *DIVISION: TRANSPORTATION*

DEPT: 53305 *DEPARTMENT: TRAFFIC CONTROL*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5309	**Water, Sewer & Electric**	7,200	5,006	6,200	5,000	5,500
5325	**Contractual Services**	8,000	11,989	8,000	8,000	9,000
	Supplies					
5410	**General Supplies**	700				
	TOTAL NON-PERSONNEL SERVICES	15,900	16,995	14,200	13,000	14,500
	OUTLAY					
5807	**Machinery, Tools & Instruments**	0	0	4,500	4,500	4,500
	TOTAL OUTLAY	0	0	4,500	4,500	4,500
	TOTAL TRAFFIC CONTROL	15,900	16,995	18,700	17,500	19,000

CITY OF KAUKAUNA

2021 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

2021 BUDGET

FUND: 101 *DIVISION: TRANSPORTATION*

DEPT: 53640 *DEPARTMENT: WEED CONTROL*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5318	**Maintenance - Automotive**	1,500	1,225	1,500	1,400	1,500
5328	**Advertising**	300	822	600	0	0
	Supplies					
5407	**Automotive Supplies**	800	796	800	600	800
5410	**General Supplies**	300	2,802	300	250	300
	TOTAL NON-PERSONNEL SERVICES	2,900	5,645	3,200	2,250	2,600
	TOTAL WEED CONTROL	2,900	5,645	3,200	2,250	2,600

CITY OF KAUKAUNA

2021 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

2021 BUDGET

FUND: 101 *DIVISION: SANITATION*

DEPT: 53620 *DEPARTMENT: REFUSE COLLECTION*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5318	**Maintenance - Automotive**	50,000	81,182	60,000	62,000	60,000
5325	**Contractual Services**	400	0	0	0	0
5328	**Advertising**	0	379	0	0	0
	Supplies					
5404	**Clothing Expense**	300	279	300	300	300
5407	**Automotive Supplies**	30,500	34,613	32,000	30,000	30,000
5410	**General Supplies**	2,000	520	1,000	800	1,000
	TOTAL NON-PERSONNEL SERVICES	83,200	116,972	93,300	93,100	91,300
	TOTAL REFUSE COLLECTION	83,200	116,972	93,300	93,100	91,300

CITY OF KAUKAUNA

2021 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

2021 BUDGET

FUND: 101 *DIVISION: SANITATION*

DEPT: 53630 *DEPARTMENT: REFUSE DISPOSAL*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5325	**Contractual Services**	173,052	286,280	169,000	157,450	145,000
5395	**Recycling Costs**	15,000	3,526	5,000	5,000	4,000
	TOTAL NON-PERSONNEL SERVICES	188,052	289,805	174,000	162,450	149,000
	TOTAL REFUSE DISPOSAL	188,052	289,805	174,000	162,450	149,000

CITY OF KAUKAUNA

2021 BUDGET
DIVISION: LEISURE
DEPARTMENT: ADULT PROGRAMS

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

2019 - 2020 Goals and Objectives
Add 1-2 new adult programs.

2019 - 2020 Accomplishments
Added Adult Pickleball Leagues (Cancelled by COVID-19)
Added Outdoor Cooking with Cast Iron
Added Beginning/Intermediate Yoga (Cancelled by COVID-19)

2020 - 2021 Goals and Objectives
Add 1-2 new adult programs.

Service Efforts:

INDICATOR	2018	2019	2020
Number of teams	44	38	33*
Number of annual participants	660	570	495*
Adult Open Gym	10	10	0*
Fitness/Health Classes	20	27	10*
Photography	-	22	0*
PAC Trips	33	161	35*
Pickleball	12	41	40*
Outdoor Cooking W/Cat Iron	-	-	17

*Registration has been affected by COVID-19.

CITY OF KAUKAUNA

2021 BUDGET

FUND: 101 *DIVISION: LEISURE*

DEPT: 55320 *DEPARTMENT: ADULT PROGRAMS*

OBJECT CODE	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED ACTUAL	2021 BUDGET
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	38,327	66,554	39,436	39,135	40,113
5104	**Temporary Payroll**	21,591	16,482	26,324	21,591	28,166
5107	**Overtime Pay**	0	508	0	0	0
5119	**Longevity Pay**	140	140	460	460	520
	Fringe Benefits					
5151	**Retirement Plan**	2,520	7,745	8,017	7,956	8,158
5152	**Residency**	1,529	4,607	4,677	14,031	4,757
5154	**Social Security**	3,256	5,159	3,434	3,342	3,517
5157	**Group Health Insurance**	14,436	42,767	45,545	23,171	47,272
5160	**Group Life Insurance**	96	194	204	194	204
5163	**Workers Compensation**	1,767	2,244	2,003	1,816	1,997
	TOTAL PERSONNEL SERVICES	83,662	146,400	130,100	111,696	134,704
	NON-PERSONNEL SERVICES					
	Purchased Services					
5303	**Communications**	300	300	300	300	300
5325	**Contractual Services**	2,600	3,946	2,600	2,600	2,600
5328	**Advertising**	2,650	3,529	2,650	1,500	2,650
	Supplies					
5401	**Office Supplies**	500	0	500	500	500
5407	**Automotive Supplies**	400	93	400	400	400
5422	**Data Processing Supplies**	1,200	420	1,200	1,200	1,500
5428	**Recreation**	4,500	1,787	4,500	5,000	4,500
5431	**Postage**	1,200	0	1,200	300	1,200
	TOTAL NON-PERSONNEL SERVICES	13,350	10,075	13,350	11,800	13,650
	TOTAL ADULT PROGRAM	97,012	156,475	143,450	123,496	148,354

CITY OF KAUKAUNA

2021 BUDGET
DIVISION: LEISURE
DEPARTMENT: ADULT PROGRAMS

TITLE OF POSITION	*NUMBER OF FULL-TIME EQUIVALENTS 2020*	*2021*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*20201 PROPOSED BUDGET*
Recreation Director	0.33	0.33	25,981	25,783	26,427
Office Assistant	0.33	0.33	13,455	13,352	13,686
TOTAL	0.67	0.67	39,436	39,135	40,113

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CITY OF KAUKAUNA

2021 BUDGET
DIVISION: LEISURE
DEPARTMENT: ATHLETIC FIELDS

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

CITY OF KAUKAUNA

2021 BUDGET

FUND: 101 *DIVISION: LEISURE*

DEPT: 55415 *DEPARTMENT: ATHLETIC FIELDS*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5309	**Water, Sewer & Electric**	21,000	24,230	23,000	24,000	24,000
5312	**Maintenance - Building**	3,000	475	4,000	2,500	3,000
5321	**Maintenance - Other Equipment**	450	383	450	450	450
5322	**Maintenance - Roads & Walks**	2,500	0	2,000	1,500	2,000
5325	**Contractual Services**	1,500	3,943	1,500	6,375	2,000
	Supplies					
5407	**Automotive Supplies**	1,900	1,006	2,000	1,500	1,500
5410	**General Supplies**	7,200	6,710	7,200	5,000	6,000
5425	**Botanical & Agricultural**	10,000	10,327	10,000	10,000	10,000
	TOTAL NON-PERSONNEL SERVICES	47,550	47,075	50,150	51,325	48,950
	OUTLAY					
5801	**Land & Buildings**	8,000	8,250	8,000	3,075	8,000
	TOTAL OUTLAY	8,000	8,250	8,000	3,075	8,000
	TOTAL ATHLETIC FIELD	55,550	55,325	58,150	54,400	56,950

CITY OF KAUKAUNA

2021 BUDGET
DIVISION: LEISURE
DEPARTMENT: CIVIC PROMOTIONS

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

CITY OF KAUKAUNA

2021 BUDGET

FUND: 101 *DIVISION: LEISURE*

DEPT: 55190 *DEPARTMENT: CIVIC PROMOTIONS*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	NON-PERSONNEL SERVICES					
	Supplies					
5499	**Miscellaneous**	10,000	7,949	12,000	10,000	11,000
	TOTAL NON-PERSONNEL SERVICES	10,000	7,949	12,000	10,000	11,000
	TOTAL CIVIC PROMOTIONS	10,000	7,949	12,000	10,000	11,000

CITY OF KAUKAUNA

2021 BUDGET
DIVISION: LEISURE
DEPARTMENT: COMMUNITY CENTER

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

2019 – 2020 Goals and Objectives
Add 1-2 new programs

2019 - 2020 Accomplishments
Added Beginner/Intermediate Yoga
Added T'ai Chi
Added Better Brain Health
Added Sip 'N Swipe Café' (Cancelled by COVID-19)

2020 - 2021 Goals and Objectives
Add 1-2 new programs

Service Efforts:

INDICATOR	2018	2019	2020
# of Community Room bookings	-	58	128*
# of 3rd Street Conference Rm bookings	-	24	94*
# of Council Chamber bookings	173	88	-
# of Hydro View Room bookings	106	70	-
XYZ Group Participants	487	526	114*
Strong Bones/Bodies	194	223	49*
Stepping On	-	-	-
Stretching & Endurance	42	16	-
Better Brain Health	-	-	2
Sip 'N Swipe Cafe	-	-	0*

* Affected by COVID-19.

CITY OF KAUKAUNA

2021 BUDGET

FUND: 101 *DIVISION: LEISURE*

DEPT: 55405 *DEPARTMENT: COMMUNITY CENTER*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5325	**Contractual Services**	1,200	390	1,200	0	1,200
	Supplies					
5428	**Recreation**	1,900	3,405	2,400	1,200	2,400
	TOTAL NON-PERSONNEL SERVICES	3,100	3,795	3,600	1,200	3,600
	OUTLAY					
5804	**Office Equipment**	0	0	0	0	0
	TOTAL OUTLAY	0	0	0	0	0
	TOTAL COMMUNITY CENTER	3,100	3,795	3,600	1,200	3,600

CITY OF KAUKAUNA

2021 BUDGET
DIVISION: LEISURE
DEPARTMENT: DANCE CLASSES

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

2019 - 2020 Goals and Objectives
Add new classes/workshops
Add additional instructors

20198 - 2020 Accomplishments
Replaced three instructors
Added Nutcracker Jr (Cancelled by COVID-19)

2020 - 2021 Goals and Objectives
Add new classes/workshops
Add additional instructors

Service Efforts:

INDICATOR	2018	2019	2020
Dance Lessons	318	352	124*
Beginner Dance Lessons	93	150	0*
Summer	147	92	0*
Tot Classes	85	15	13*
Workshops	29	6	0*
Competition Dance	55	73	0*

* Registration affected by COVID-19.

CITY OF KAUKAUNA

2021 BUDGET

FUND: 101 *DIVISION: LEISURE*

DEPT: 55310 *DEPARTMENT: DANCE CLASSES*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	PERSONNEL SERVICES					
	Wages & Salaries					
5104	**Temporary Payroll**	32,401	35,660	41,640	32,401	42,481
5107	**Overtime Pay**	1,250	0	1,250	0	1,250
	Fringe Benefits					
5151	**Retirement Plan**	82	0	84	0	84
5154	**Social Security**	565	528	699	470	712
5163	**Workers Compensation**	1,210	892	1,576	1,225	1,536
	TOTAL PERSONNEL SERVICES	35,508	37,081	45,249	34,096	46,063
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	1,000	307	1,000	500	1,000
5208	**Travel - City Business**	500	0	500	0	500
	Purchased Services					
5325	**Contractual Services**	6,325	2,763	6,325	6,325	8,925
5328	**Advertising**	2,450	500	2,450	2,450	2,450
5334	**Printing Expense**	1,000	785	1,000	1,000	1,000
	Supplies					
5404	**Clothing Expense**	21,000	23,962	21,000	21,000	21,000
5422	**Data Processing Supplies**	1,200	1,414	1,200	1,200	1,500
5428	**Recreation**	2,000	16,983	2,000	2,000	2,000
5431	**Postage**	1,200	1,200	1,200	300	1,200
	TOTAL NON-PERSONNEL SERVICES	36,675	47,914	36,675	34,775	39,575
	TOTAL DANCE CLASSES	72,183	84,994	81,924	68,871	85,638

CITY OF KAUKAUNA

2021 BUDGET
DIVISION: EDUCATION
DEPARTMENT: LIBRARY

MISSION STATEMENT

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

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

2019 - 2020 Accomplishments

- Train staff and patrons on new software platforms
- Offered electronic registration for programs
- Offered food pantry and drive through pop-up food events
- Created a pandemic policy
- Successfully offered the new curbside service option the first day it was legal
- First library to reopen to the public in the Fox Cities
- Updated all job descriptions
- Updated Board of Trustees bylaws
- First library in the Fox Cities to go fine free
- Adapted to the pandemic rapidly by adapting in-person programming to virtual within 24 hours of building closure
- Implemented Past Perfect Software in Local History Room
- Offered a contactless and digital Summer Reading Program and community wide scavenger hunt
- Hotspot in the parking lot during the shutdown and ordered additional hotspots to help families with their virtual learning
- Standards based school field trip curriculum for 4K-4th

2019 - 2020 Goals and Objectives

Begin strategic plan
Review the DPI Inclusive Services Assessment and Guide for Wisconsin Public Libraries and include in strategic plan when necessary
Continue to fundraise for the Interactive Learning Garden
Redesign website
Explore going fine free
Clarify building maintenance costs with landlord
Offer electronic registration for programming
Train staff and patrons on new ILS
Finish and approve the Safety & Security Policies and Procedures

Service Efforts:

"The monthly toddler story time kits are amazing! My son is in love with watching story time, and used all the activities from the apple activities. The amount of pride he has in doing his 'work' is priceless."

"We picked up our book order from you yesterday, and you had included a book called "Drawing Pteranodon" in our collection. I assumed only my daughter (age 8, and an avid artist) would be interested, but I was wrong. My son is SO proud of his accomplishment, and I wanted to share it with you, because if you hadn't selected that book for our family, this might not have happened. What you are all doing matters, and we are SO grateful for your services. I literally teared up when our book

order was placed on that cart yesterday. Thank you for all of your hard work. Is there anything we can do to help support your efforts?"

"I can't wait to get my books and DVD's today. In all this craziness, I feel we sometimes lose our positivity, so I just wanted to say thank you and let you know how grateful I am to everyone who is making this possible. Reading is my escape and I am so grateful to have that back now!"

"I do not live in Kaukauna but follow your page because before Covid I intended to attend some of your events. But even now, I am consistently impressed by your ideas for serving individuals and families. Your kits and live streaming videos and now this-all great ideas for difficult times. Way to go!"

"We have been having so much fun doing Ghost's Summer Vacation: Community Scavenger Hunt! It has also been great to support some local businesses this summer."

"We had a blast! No one is pounding at my door to commission my work but no one had more fun then we did! Thank you so much. A night sorely needed. Kaukauna Library is the absolute best."

"Dear Kaukauna Library, Thank you for raising the hold limits to 25! Our family of five loves library resources! Since we are spending more time at home these days, we are extra appreciative of everything we are able to check out and enjoy from the library. Thanks for all you do for our community!"

At 5 years old, my youngest son told me, "I hate books!" I said.....Um no, that's not going to happen. LOL That summer he was signed up for the summer reading program in Kaukauna (back in about 2006). He was goal oriented, so he actually read 100 books that summer to get 2 entries for the bike (along with the other great prizes). After that he read all the time and loved it! I have always said it was because of the Kaukauna Library that my son got his love of reading! Thanks for all you do!!

	2018	**2019**	**% +/-**	**2020 (9 mos.)**	**Explanation**
Visits	112,589	110,636	-1.7	35,179	No Harry Potter Day in 2019
Circulation	164,551	163,463	-.66	71,897	
Overdrive	14,741	19,121	+29.7	15,414	
Teacher Packs	76	40	-44	22	Change in school liaison
Loan Rate	26,644	24,522	-7.9	6,402	Materials budget remains the same
Borrowing Rate	42,071	39,844	-5.3	10,869	Materials budget remains the same
Program Attendance	18,240	17,460	-4.3	7,740	No Harry Potter Day
Juvenile	16789	15,440	-8	5,827	Rained during Fairy Walk
Adult	1,451	2020	+39	1,913	
Library Space Usage	1,752	1,931	+10.3	432	
Study Rooms	1,057	1027	-2.8	205	
Meeting Rooms	695	904	+30.1	227	
Computers Use	7,017	6,117	-12.8	2,245	Increase in personal device use
Wi-Fi Usage	12,452	12,753	2.4	4,654	
Virtual Access	47,509	45,817	-3.5	39,093	

CITY OF KAUKAUNA

2021 BUDGET

FUND: 101 *DIVISION: EDUCATION*

DEPT: 55110 *DEPARTMENT: LIBRARY*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	417,665	405,123	422,785	421,210	434,805
5151	**Retirement Plan**	18,425	16,873	18,826	18,826	19,343
5152	**Residency**	8,887	4,398	3,335	3,335	3,419
5154	**Social Security**	23,497	21,159	23,422	22,704	24,072
5157	**Group Health Insurance**	73,691	61,971	65,168	65,023	67,615
5160	**Group Life Insurance**	1,162	455	477	455	477
5163	**Workers Compensation**	626	393	803	800	826
	TOTAL PERSONNEL SERVICES	543,953	510,372	534,816	532,353	550,557
	NON-PERSONNEL SERVICES					
	Travel/Training					
5208	**Travel - City Business**	250	508	250	250	300
5211	**Education & Memberships**	500	478	370	303	850
	Purchased Services					
5303	**Communications**	300	300	300	300	300
5306	**Heating Fuels**	7,000	5,496	7,500	4,044	6,500
5309	**Water, Sewer & Electric**	10,000	14,139	15,000	13,662	14,600
5312	**Maintenance - Building**	114,546	109,668	120,000	120,000	130,000
5313	**Lease - Building**	133,140	133,140	133,140	133,140	143,916
5325	**Contractual Services**	65,000	65,251	65,000	65,284	83,619
5328	**Advertising**	150	0	150	0	360
5331	**General Insurance**	8,600	8,600	8,600	8,600	8,600
5332	**Shared Services**	0	50,985	0	56,084	70,681
	Supplies					
5401	**Office Supplies**	6,000	4,888	5,000	5,000	5,000
5402	**Desktop Printing Expense**	4,000	10,379	804	961	3,000
5422	**Data Processing Supplies**	4,000	7,589	4,000	4,000	4,000
5431	**Postage**	300	753	450	659	800
5438	**Lost & Paid to Others**	0	15	0		
5439	**Lost & Paid Purchased**	0	201	0		
5441	**Library Material**	50,300	50,971	50,300	50,300	50,300
5442	**Service Contracts**	45,003	44,589	48,050	46,817	49,405
5444	**Library Programs**	2,000	1,950	2,000	2,000	2000
5499	**Miscellaneous**	300	660	500	300	400
	TOTAL NON-PERSONNEL SERVICES	451,389	510,561	461,414	511,704	574,631
	OUTLAY					
5804	**Office Equipment**	0	0	0	0	0
	TOTAL OUTLAY	0	0	0	0	0
	TOTAL LIBRARY	995,342	1,020,933	996,230	1,044,057	1,125,188

2021 BUDGET
DIVISION: LEISURE
DEPARTMENT: LIBRARY

TITLE OF POSITION	*NUMBER OF FULL-TIME EQUIVALENTS 2020*	*2021*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*20201 PROPOSED BUDGET*
Library Director	1.00	1.00	91,303	90,606	93,871
Asst Library Director	1.00	1.00	74,878	71,072	77,164
Technology Coordinator	1.00	1.00	52,760	52,559	54,079
Library Associate	1.00	1.00	40,735	39,687	41,753
Library Associate	0.53	0.53	19,223	19,149	19,703
Library Associate	0.53	0.53	18,386	17,913	18,846
Library Associate	0.53	0.53	18,386	17,519	18,846
Library Associate	0.53	0.53	18,386	17,519	19,096
Library Associate	0.53	0.53	17,981	17,519	18,681
Library Associate	0.53	0.53	17,981	17,519	18,681
Library Associate	0.53	0.53	17,981	17,519	18,431
Library Associate	0.53	0.53	17,586	17,133	18,025
Library Associate	0.53	0.53	17,199	16,387	17,629
TOTAL	8.77	8.77	422,785	412,101	434,805

CITY OF KAUKAUNA

2021 BUDGET
DIVISION: LEISURE
DEPARTMENT: SWIMMING POOL

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

2019 - 2020 Goals and Objectives
Replace water heater on male side of bathhouse.
Create Pool Master Plan
Replace Pool Maintenance Manager
Increase Staff Training/In-services

2019 - 2020 Accomplishments
Pool Master Plan to be complete before the end of the year
Replaced Strainer Basket on Feature Pump
Operated through COVID-19 Pandemic

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

Service Efforts:

INDICATOR	2018	2019	2020
Days of operation	81	81	83
Daily attendance	39,990	39,823	17,875
Avg. daily attendance	494	492	215
Swimming lesson participants	1,740	1,699	465*
Water aerobic participants	32	27	12*
Individual passes issued	677	622	230*
Pool rentals	59 hours	46	37*
Discover SCUBA/Snorkeling	12	11	5*

*Registration has been affected by COVID-19.

2021 BUDGET

FUND: 101 *DIVISION: LEISURE*

DEPT: 55410 *DEPARTMENT: SWIMMING POOL*

OBJECT CODE	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED ACTUAL	2021 BUDGET
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	38,327	31,738	39,436	39,135	40,113
5104	**Temporary Payroll**	174,937	146,606	178,988	174,937	182,474
5107	**Overtime Pay**	0	0	0	0	0
5119	**Longevity Pay**	140	140	0	0	0
	Fringe Benefits					
5151	**Retirement Plan**	2,520	659	800	700	800
5152	**Residency**	1,529	0	0	0	0
5154	**Social Security**	5,479	4,976	5,612	5,530	5,715
5157	**Group Health Insurance**	14,436	0	0	0	0
5163	**Workers Compensation**	7,487	3,705	7,773	7,613	7,567
	TOTAL PERSONNEL SERVICES	244,904	187,854	232,609	227,915	236,669
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	1,000	1,000	2,000	2,000	2,000
5208	**Travel - City Business**	100	0	100	0	100
	Purchased Services					
5303	**Communications**	180	70	180	180	180
5306	**Heating Fuels**	10,000	7,667	8,000	8,000	8,000
5309	**Water, Sewer & Electric**	15,000	17,781	15,000	15,000	15,000
5312	**Maintenance - Building**	20,000	13,844	20,000	20,000	20,000
5318	**Maintenance - Automotive**	1,500	1,687	1,500	1,500	1,500
5325	**Contractual Services**	23,085	21,723	21,085	21,085	23,085
5328	**Advertising**	2,550	3,521	2,550	2,550	2,550
	Supplies					
5401	**Office Supplies**	2,000	1,025	2,000	2,000	2,000
5404	**Clothing Expense**	3,500	3,211	3,500	3,000	3,500
5407	**Automotive Supplies**	800	348	800	1400	800
5410	**General Supplies**	3,500	3,426	3,500	5,000	3,500
5413	**Chemical & Ordnance**	4,125	1,714	4,125	5,450	4,125
5422	**Data Processing Supplies**	1,200	2,092	1,200	500	1,500
5425	**Botanical & Agricultural**	2,350	1,609	2,350	2,350	2,350
5428	**Recreation**	1,000	4,212	1,000	1,500	1,000
5431	**Postage**	1,200	1,200	1,200	300	1,200
5440	**Concession Product**	18,000	20,046	18,000	750	18,000
	TOTAL NON-PERSONNEL SERVICES	111,090	106,178	108,090	92,565	110,390
	OUTLAY					
5804	**Office Equipment**	3,930	2,497	5,200	5,200	6,000
	TOTAL OUTLAY	3,930	2,497	5,200	5,200	6,000
	TOTAL SWIMMING POOL	359,924	296,529	345,899	325,680	353,059

CITY OF KAUKAUNA

2021 BUDGET
DIVISION: LEISURE
DEPARTMENT: SWIMMING POOL

TITLE OF POSITION	*NUMBER OF FULL-TIME EQUIVALENTS 2020*	*2021*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*20201 PROPOSED BUDGET*
Recreation Director	0.33	0.33	25,981	25,783	26,427
Office Assistant	0.33	0.33	13,455	13,352	13,686
TOTAL	0.67	0.67	39,436	39,135	40,113

THE CITY OF
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CITY OF KAUKAUNA

2021 BUDGET
DIVISION: LEISURE
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.

2019 - 2020 Goals and Objectives
Add 1-2 new classes.

2019 - 2020 Accomplishments
Daddy-Daughter Dance was added.
COVID-19 resulted in partial cancellation of Sport Stacking Camp and Fall Sport Stacking Camp
COVID-19 resulted in cancellation of Strong Girls Parent-Child Workshop
COVID-19 resulted in cancellation of the Family Pumpkin Trail

2020 - 2021 Goals and Objectives
Implement KRD Strategic Plan. Add 1-2 New Classes. Propose New Program Fee Structure.

Service Efforts:

INDICATOR	2018	2019	2020*
Gymnastics participants	319	289	0*
Summer sports participants	313	177	86*
Boys volleyball league	44	44	41*
Flag football participants	64	68	0*
Football FUNdamentals participants	61	51	0*
Wrestling participants	123	176	0*
Winter basketball participants	124	100	0*
Kidz Academy participants	109	79	0*
Girls Softball participants	83	91	0*
Safety Town participants	59	60	40*
Disc Golf Instruction	39	11	0*
Volleyball Instruction	28	23	0*
Junior Golf League	53	53	0*
Pee Wee Golf	22	26	0*
Golf Instruction	17	23	0*
KidStage	83	32	0*
Martial Arts	19	27	13*
Archery Instruction	97	72	9*
Rifle Instruction	20	33	0*
Kayaking Instruction	-	-	0*

INDICATOR	2018	2019	2020*
Lil Mad Kat Art Classes	26	21	28*
Confident Kids Workshop	22	-	0
Vision Class	5	-	0
Tree Climbing	11	17	10*
Beginning Sport Clays	6	17	0*
Kids Fun Runs	39	16	0*
Explore Bowhunting	6	-	-
Mother's Day Balloon Bouquet	6	-	-
Cake Decorating	9	-	-
Youth Enrichment League	-	9	7*
Hunter's Safety	-	15	25*
Elephant and Piggie Meet & Greet	-	31	-
SCRAPS Class	-	4	0*
Zumba Kids/Zumba Kids Jr	-	34	11*
Get Your Edge Sport Stacking Camp	-	-	2*
Daddy – Daughter Dance	-	-	86

* Registration has been affected by COVID-19.

CITY OF KAUKAUNA

2021 BUDGET

FUND: 101 *DIVISION: LEISURE*

DEPT: 55305 *DEPARTMENT: YOUTH PROGRAMS*

OBJECT CODE	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED ACTUAL	2021 BUDGET
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	38,327	29,126	39,436	39,135	40,113
5104	**Temporary Payroll**	66,310	34,524	59,318	7,402	60,355
	Fringe Benefits					
5151	**Retirement Plan**	2,520	0	0	0	0
5152	**Residency**	1,529	0	0	0	0
5154	**Social Security**	3,904	2,357	3,877	3,101	3,944
5157	**Group Health Insurance**	14,436	0	0	0	0
5160	**Group Life Insurance**	49	0	54	57	60
5163	**Workers Compensation**	3,912	692	3,803	1,280	3,777
	TOTAL PERSONNEL SERVICES	131,127	66,839	106,488	50,975	108,249
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	600	800	600	300	600
5208	**Travel - City Business**	0	0	0	0	0
5211	**Education & Memberships**	150	150	200	200	200
	Purchased Services					
5303	**Communications**	0	0	160	160	160
5318	**Maintenance - Automotive**	350	0	350	350	350
5325	**Contractual Services**	8,650	12,264	8,650	8,650	9,650
5328	**Advertising**	3,400	3,763	3,400	1,500	3,400
5386	**Youth Baseball**	19,252	0	0	0	0
5389	**Girls Softball**	12,000	3,780	12,000	1,000	12,000
5390	**Youth Wrestling**	7,000	4,253	7,000	3,000	7,000
	Supplies					
5401	**Office Supplies**	1,000	1,597	1,000	1,000	1,000
5404	**Clothing Expense**	8,500	6,858	8,500	2,000	8,500
5407	**Automotive Supplies**	500	93	500	500	500
5422	**Data Processing Supplies**	1,200	613	1,200	2,700	1,500
5428	**Recreation**	9,450	2,384	9,450	3,500	9,450
5431	**Postage**	1,200	1,479	1,200	300	1,200
	TOTAL NON-PERSONNEL SERVICES	73,252	38,034	54,210	25,160	55,510
	OUTLAY					
5804	**Office Equipment**	3,700	1,767	0	0	0
	TOTAL OUTLAY	3,700	1,767	0	0	0
	TOTAL YOUTH PROGRAMS	208,079	106,640	160,698	76,135	163,759

CITY OF KAUKAUNA

2021 BUDGET
DIVISION: LEISURE
DEPARTMENT: YOUTH PROGRAM

TITLE OF POSITION	*NUMBER OF FULL-TIME EQUIVALENTS 2020*	*2021*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*20201 PROPOSED BUDGET*
Recreation Director	0.33	0.33	25,981	25,783	26,427
Office Assistant	0.33	0.33	13,455	13,352	13,686
TOTAL	0.67	0.67	39,436	39,135	40,113

CITY OF KAUKAUNA

2021 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

2021 BUDGET

FUND: 101 *DIVISION: PARKS*

DEPT: 55200 *DEPARTMENT: PARKS*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5309	**Water, Sewer & Electric**	35,000	37,227	35,000	34,000	35,000
5312	**Maintenance - Building**	4,000	1,299	3,000	1,500	2,000
5318	**Maintenance - Automotive**	50	0	0	0	0
5321	**Maintenance - Other Equipment**	25,000	35,462	29,000	30,000	30,000
5322	**Maintenance - Roads & Walks**	3,000	4,983	3,000	5,500	5,000
5325	**Contractual Services**	13,000	13,314	15,000	32,000	15,000
	Supplies					
5407	**Automotive Supplies**	5,500	9,202	5,000	7,000	7,000
5410	**General Supplies**	4,500	6,829	5,000	10,000	7,000
5416	**Custodial Supplies**	0	0	0	0	0
5425	**Botanical & Agricultural**	5,500	8,829	6,500	7,000	7,000
5437	**Plumbing Supplies**	1,800	640	1,500	1,500	1,500
5450	**Dog Park Supplies**	1,500	1,217	1,500	1,000	1,500
5460	**Disk Golf Course Supplies**	1,500	0	1,500	0	1,500
	TOTAL NON-PERSONNEL SERVICES	100,350	119,002	106,000	129,500	112,500
	OUTLAY					
5807	**Machinery, Tools & Instruments**	2,000	879	0	0	0
5833	**Park Equipment**	3,300	0	3,300	3,504	3,300
	TOTAL OUTLAY	5,300	879	3,300	3,504	3,300
	TOTAL PARKS	105,650	119,881	109,300	133,004	115,800

CITY OF KAUKAUNA

2021 BUDGET
DIVISION: EMERGENCY GOVERNMENT
DEPARTMENT: CIVIL DEFENSE

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

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

Goals and Objectives

Get the EOC fully operational.

Maintain local plan.

Participate in emergency management planning and mitigation.

Maintain emergency management equipment

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CITY OF KAUKAUNA

2021 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

2021 BUDGET

FUND: 101 *DIVISION: OTHER*

DEPT: 59475 *DEPARTMENT: HEALTH INSURANCE*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	PERSONNEL SERVICES					
	Fringe Benefits					
5157	**Group Health Insurance**	168,833	228,512	249,475	249,475	256,539
	TOTAL PERSONNEL SERVICES	168,833	228,512	249,475	249,475	256,539
	TOTAL HEALTH INSURANCE	168,833	228,512	249,475	249,475	256,539

CITY OF KAUKAUNA

2021 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

2021 BUDGET

FUND: 101 *DIVISION: OTHER*

DEPT: 59375 *DEPARTMENT: PROPERTY & LIABILITY INSURANCE*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5331	**General Insurance**	115,651	145,084	115,700	115,700	128,190
	TOTAL NON-PERSONNEL SERVICES	115,651	145,084	115,700	115,700	128,190
	TOTAL LIABILITY & PROPERTY INS.	115,651	145,084	115,700	115,700	128,190

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CITY OF KAUKAUNA

2021 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 budgeted to remain the same at $90/ERU/year for the 2021 budget.

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

2021 BUDGET

STORM WATER UTILITY FUND (601)

PROJECTED CASH BALANCE AS OF DECEMBER 31, 2020

DESCRIPTION		*BALANCE*
BALANCE AS OF JANUARY 1, 2020		
Unassigned Cash And Receivable Balance		1,674,251
Restricted Cash And Receivable Balance		2,288,084
Total Cash And Receivable Balance Net of Current Liabilities		3,962,335
PROJECTED CHANGE IN CASH BALANCE FOR 2020		
Revenues & Other Financing Sources	1,236,000	
Expenses Net of Depreciation	(439,735)	
Debt Service - Principal and Interest	(753,602)	42,663
PROJECTED CASH BALANCE AS OF DECEMBER 31 2020		
Projected Cash Balance Net of Current Liabilities		4,004,998

CITY OF KAUKAUNA

2021 BUDGET
STORM WATER UTILITY (601)
BUDGETED REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
REVENUE					
Storm Water Utility Fees*	1,200,000	1,225,251	1,300,000	1,236,000	1,300,000
Permit Fees	11,000	13,689	11,000	6,315	8,000
TOTAL REVENUE	1,211,000	1,238,940	1,311,000	1,242,315	1,308,000
EXPENSES					
PERSONNEL SERVICES					
Street Cleaning	179,793	226,862	184,854	171,087	181,854
Storm Sewer Maintenance	145,522	148,822	170,447	156,294	166,840
KU Meter Reading / Billing Charges	12,350	12,350	13,000	13,000	13,203
Administrative Costs	93,617	92,009	99,355	99,355	98,533
Depreciation	152,963	173,147	127,776	173,147	175,445
TOTAL OPERATING EXPENSES	607,274	653,189	595,432	612,882	635,875
NONOPERATING (REVENUES) EXPENSES					
State Storm Water Grant	0	0	0	129,385	0
Interest & Fiscal Charges - Trans to Debt Fund	112,876	165,147	172,037	172,037	164,496
Capital Improvements	0	0	0	0	0
TOTAL NONOPERATING EXPENSES (REVENUES)	112,876	105,671	172,037	42,652	164,496
DEBT PAYMENT - PRINCIPAL ONLY					
Principal - Transfer to Debt Service Fund	629,786	94,333	581,565	581,565	462,390
TOTAL PAYMENT - PRINCIPAL ONLY	629,786	439,631	581,565	581,565	462,390
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(57,631)	(694)	(138,935)	5,216	45,239

CITY OF KAUKAUNA

2020 BUDGET

FUND: 601 *STORM WATER UTILITY*

DEPT: 53441 *DEPARTMENT: STORM SEWER MAINTENANCE*

OBJECT CODE	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED ACTUAL	2021 BUDGET
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	57,399	56,195	59,065	54,376	60,532
5107	**Overtime Payments**	800	2,026	1,000	1,944	1,200
5110	**Shift Premium Pay**	10	13	15	7	10
5113	**Job Class Premium Pay**	25	2	25	36	30
5119	**Longevity Pay**	310	310	360	0	360
5125	**Call Time**	500	0	250	0	200
	Fringe Benefits					
5151	**Retirement Plan**	3,867	(5,419)	4,098	3,967	4,207
5152	**Residency**	3,543	1,125	3,643	3,526	3,740
5154	**Social Security**	4,517	4,116	4,645	4,017	4,768
5157	**Group Health Insurance**	21,656	5,340	23,171	23,331	24,035
5160	**Group Life Insurance**	193	48	200	198	208
5163	**Workers Compensation**	2,202	396	2,295	2,334	2,250
	TOTAL PERSONNEL SERVICES	95,022	64,152	98,767	93,737	101,540
	NON-PERSONNEL SERVICES					
	Purchased Services					
5309	**Water, Sewer & Electric**	23,000	32,214	29,000	27,500	28,000
5318	**Maintenance - Automotive**	0	0	0	0	
5321	**Maintenance - Other Equip**	700	200	700	250	500
5322	**Maintenance - Roads & Walks**	8,000	941	4,500	3,635	4,000
5325	**Contractual Services**	16,000	48,166	32,000	29,030	30,000
	Supplies					
5407	**Automotive Supplies**	2,800	3,149	2,900	2,142	2,800
5410	**General Supplies**	0	0	0	0	0
	TOTAL NON-PERSONNEL SERVICES	50,500	84,670	69,100	62,557	65,300
	TOTAL STORM SEWER MAINTENANCE	145,522	148,822	167,867	156,294	166,840

CITY OF KAUKAUNA

2021 BUDGET
STORM WATER UTILITY
DEPARTMENT: STORM SEWER MAINTENANCE

TITLE OF POSITION	*NUMBER OF FULL-TIME EQUIVALENTS 2020*	*2021*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*20201 PROPOSED BUDGET*
Sewer Crew	1.00	1.00	59,065	59,065	60,532
TOTAL	1.00	1.00	59,065	59,065	60,532

CITY OF KAUKAUNA

2020 BUDGET

FUND: 601 *STORM WATER UTILITY*

DEPT: 53302 *DEPARTMENT: STREET CLEANING*

OBJECT CODE	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED ACTUAL	2021 BUDGET
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	88,197	89,898	90,757	88,000	93,031
5107	**Overtime Payments**	3,000	10,061	3,000	1,000	3,000
5110	**Shift Premium Pay**	150	154	150	150	150
5113	**Job Class Premium Pay**	25	29	25	32	25
5119	**Longevity pay**	600	600	608	0	630
5125	**Call Time**	50	0	50	0	50
	Fringe Benefits					
5151	**Retirement Plan**	6,027	22,150	6,385	3,984	6,540
5152	**Residency**	3,545	4,222	3,648	3,541	3,740
5154	**Social Security**	7,040	7,415	7,236	4,895	7,412
5157	**Group Health Insurance**	32,484	21,782	23,171	23,331	24,035
5160	**Group Life Insurance**	243	204	243	217	243
5163	**Workers Compensation**	3,432	1,715	3,576	2,336	3,498
	TOTAL PERSONNEL SERVICES	144,793	158,230	138,849	127,487	142,354
	NON-PERSONNEL SERVICES					
	Purchased Services					
5318	**Maintenance - Automotive**	20,000	45,100	22,000	25,000	23,000
	Supplies					
5407	**Automotive Supplies**	11,000	18,338	15,000	15,000	12,000
5410	**General Supplies**	4,000	5,194	5,500	3,600	4,500
	TOTAL NON-PERSONNEL SERVICES	35,000	68,632	42,500	43,600	39,500
	TOTAL STREET CLEANING	179,793	226,862	181,349	171,087	181,854

CITY OF KAUKAUNA

2021 BUDGET
STORM WATER UTILITY
DEPARTMENT: STREET CLEANING

TITLE OF POSITION	*NUMBER OF FULL-TIME EQUIVALENTS 2020*	*2021*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*20201 PROPOSED BUDGET*
Heavy Equipment Operator	1.00	1.00	60,805	60,805	62,335
Tandem Trucks	0.50	0.50	29,952	29,952	30,696
TOTAL	1.50	1.50	90,757	90,757	93,031

CITY OF KAUKAUNA

2020 BUDGET

FUND: 601 *STORM WATER UTILITY*

DEPT: 53609 *DEPARTMENT: SEWER USER BILLING COST*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5325	**Contractual Services**	12,250	12,350	13,000	13,000	13,203
	TOTAL NON-PERSONNEL SERVICES	12,250	12,350	13,000	13,000	13,203
	TOTAL SEWER USER BILLING COST	12,250	12,350	13,000	13,000	13,203

CITY OF KAUKAUNA

2021 BUDGET
STORM WATER UTILITY
SUMMARY OF DEBT SERVICE COSTS

	12/31/2020 BALANCE	12/31/2021 BALANCE	PRINCIPAL MATURITIES	INTEREST	TOTAL PRINCIPAL AND INTEREST
2015B G.O. Notes	976,000	838,000	138,000	27,210	165,210
2012 G.O. Notes	117,149	62,479	54,670	2,694	57,364
2011 G.O. Notes	194,720	0	194,720	5,841.60	200,562
2016C Revenue Bond	944,500	869,500	75,000	29,000	104,000
2019 BANS	3,800,000	3,800,000	0	99,750	99,750
Totals	6,032,369	5,569,979	462,390	164,496	626,886

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CITY OF KAUKAUNA

2021 BUDGET

SANITARY SEWER UTILITY SUMMARY

The City of Kaukauna created a Sanitary Sewer Utility beginning in 2012 to more accurately account for activities associated with sewerage collection and treatment, to establish a more accurate user charge rate and to allow for the issuance of revenue bonds to finance utility projects. The current rate is $6.75 per cubic feet. This rate was reviewed and changed in 2015 and budgeted to remain the same for the 2021 budget.

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

2021 BUDGET

SANITARY SEWER UTILITY FUND (602)

PROJECTED CASH BALANCE AS OF DECEMBER 31, 2020

DESCRIPTION		*BALANCE*
BALANCE AS OF JANUARY 1, 2020		
Unassigned Cash And Receivable Balance		3,269,895
Restricted Cash And Receivable Balance		2,265,499
Total Cash And Receivable Balance Net of Current Liabilities		5,535,394
PROJECTED CHANGE IN CASH BALANCE FOR 2020		
Revenues & Other Financing Sources	3,410,100	
Expenses Net of Depreciation	(2,233,060)	
Debt Service - Principal and Interest	(373,146)	
PROJECTED CASH BALANCE AS OF DECEMBER 31 2020		
Projected Cash Balance Net of Current Liabilities		6,339,288

CITY OF KAUKAUNA

2021 BUDGET
SANITARY SEWER UTILITY FUND (602)
BUDGETED REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
REVENUE					
Sanitary Sewer Utility Fees	1,441,737	3,442,571	3,500,000	3,407,400	3,450,000
Interest Income	1,422	5,487	2,500	2,700	2,500
TOTAL REVENUE	1,443,159	3,448,058	3,502,500	3,410,100	3,452,500
EXPENSES					
OPERATING EXPENSES					
Sanitary Sewer Maintenance	217,927	160,362	204,984	185,344	211,786
HOVMSD Sewerage Treatment Costs	1,700,000	2,015,678	1,700,000	1,643,814	1,750,000
KU Meter Reading / Billing Charges	234,650	245,104	234,650	293,000	250,847
Administrative Costs	58,364	92,192	110,902	110,902	116,018
Depreciation	133,603	298,544	286,417	286,417	340,087
TOTAL OPERATING EXPENSES	2,344,543	2,811,880	2,542,905	2,519,477	2,668,738
NONOPERATING (REVENUES) EXPENSES					
Capital Improvements	0	0	0	0	0
Interest & Fiscal Charges - Trans to Debt Fund	77,877	158,051	180,190	195,850	215,503
TOTAL NONOPERATING REVENUES (EXPENSES)	77,877	158,051	180,190	195,850	215,503
DEBT PAYMENT - PRINCIPAL ONLY					
Principal Only	284,498	568,996	492,954	568,996	359,478
TOTAL PAYMENT - PRINCIPAL ONLY	284,498	568,996	492,954	568,996	359,478
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(1,263,760)	49,726	286,451	125,777	208,781

CITY OF KAUKAUNA

2020 BUDGET

FUND: 602 *SANITARY SEWER UTILITY*

DEPT: 53608 *DEPARTMENT: SANITARY SEWER MAINTENANCE*

OBJECT CODE	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED ACTUAL	2021 BUDGET
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	86,944	59,187	89,467	88,249	91,700
5107	**Overtime Payments**	1,400	3,942	1,400	9,710	1,400
5110	**Shift Premium Pay**	10	22	10	24	10
5113	**Job Class Premium Pay**	1,500	1,749	1,500	1,855	1,500
5119	**Longevity Pay**	660	660	668	668	690
5125	**Call Time**	500	0	500	200	500
	Fringe Benefits					
5151	**Retirement Plan**	5,961	9,042	6,314	5,076	6,467
5152	**Residency**	5,461	4,576	5,613	4,512	5,748
5154	**Social Security**	6,963	4,761	7,156	5,080	7,329
5157	**Group Health Insurance**	32,484	21,782	23,171	23330.88	24,035
5160	**Group Life Insurance**	449	410	449	479	449
5163	**Workers Compensation**	3,395	1,849	3,536	2,954	3,458
	TOTAL PERSONNEL SERVICES	145,727	107,979	139,784	111,269	143,286
	NON-PERSONNEL SERVICES					
	Purchased Services					
5309	**Water, Sewer & Electric**	16,000	17,809	17,000	16,000	17,000
5318	**Maintenance - Automotive**	1,500	448	1,500	4,000	3,500
5321	**Maintenance - Other Equip**	6,500	4,001	6,500	35,000	4,000
5322	**Maintenance - Roads & Walks**	13,500	654	12,000	5,000	10,000
5325	**Contractual Services**	25,000	24,324	24,000	40,000	30,000
	Supplies					
5407	**Automotive Supplies**	3,200	2,970	3,200	3,000	3,000
5410	**General Supplies**	1,000	2,178	1,000	800	1,000
	TOTAL NON-PERSONNEL SERVICES	66,700	52,383	65,200	73,745	68,500
	OUTLAY					
5807	**Machinery, Tools & Instrumnts**	5,500	0	0	0	0
	TOTAL OUTLAY	5,500	0	0	330	0
	TOTAL SANITARY SEWER MAINT	217,927	160,362	204,984	185,344	211,786

CITY OF KAUKAUNA

2021 BUDGET
SANITARY SEWER SERVICE UTILITY
DEPARTMENT: SANITARY SEWER MAINTENANCE

TITLE OF POSITION	*NUMBER OF FULL-TIME EQUIVALENTS 2020*	*2021*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*20201 PROPOSED BUDGET*
Sewer Crew	1.00	1.00	59,065	59,065	60,532
Heavy Equipment Operator	0.50	0.50	30,402	30,402	31,168
TOTAL	1.50	1.50	89,467	89,467	91,700

CITY OF KAUKAUNA

2020 BUDGET

FUND: 602 *SANITARY SEWER UTILITY*

DEPT: 53610 *DEPARTMENT: HOVMSD-SEWERAGE TREATMENT*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5309	**Water, Sewer & Electric**	1,700,000	2,015,678	1,800,000	1,643,814	1,750,000
	TOTAL NON-PERSONNEL SERVICES	1,700,000	2,015,678	1,800,000	1,643,814	1,750,000
	TOTAL HOV SEWERAGE TREATMENT	1,700,000	2,015,678	1,800,000	1,643,814	1,750,000

CITY OF KAUKAUNA

2020 BUDGET

FUND: 602 *SANITARY SEWER UTILITY*

DEPT: 53609 *DEPARTMENT: SEWER USER BILLING COST*

OBJECT CODE	*DESCRIPTION*	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5325	**Contractual Services**	234,650	258,104	247,000	306,000	250,847
	TOTAL NON-PERSONNEL SERVICES	234,650	258,104	247,000	306,000	250,847
	TOTAL SEWER USER BILLING COST	234,650	258,104	247,000	306,000	250,847

CITY OF KAUKAUNA

2021 BUDGET
SANITARY SEWER UTILITY
SUMMARY OF DEBT SERVICE COSTS

DEBT ISSUE	*12/31/2020 BALANCE*	*12/31/2021 BALANCE*	*PRINCIPAL MATURITIES*	*INTEREST*	*TOTAL PRINCIPAL AND INTEREST*
2011 G.O. Note	34,478	0	34,478	1,034	35,512
2013 Revenue Bond	1,150,000	1,025,000	125,000	48,531	173,531
2015 Revenue Bond	875,000	800,000	75,000	30,375	105,375
2016 Revenue Bond	1,000,000	925,000	75,000	27,750	102,750
2018 Revenue Bond	1,125,000	1,075,000	50,000	40,875	90,875
2019 BANS	2,550,000	2,550,000	0	66,938	66,938
Totals	6,734,478	6,375,000	359,478	215,503	574,981

RESOLUTION NO. 2020-XXXX

RESOLUTION DESIGNATING APPROPRIATIONS AND LEVYING A TAX FOR THE 2020 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 2020, 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 2020, collected in 2021, upon all taxable property within the City of Kaukauna as returned by the Assessor in the year 2020, 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 $5,687,322.

2. There is levied upon the taxable property of the City of Kaukauna for the 1000 Islands Environmental Center, the sum of $192,503.

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 $3,727032.

4. There is levied upon the taxable property of the City of Kaukauna for Grignon Mansion, the sum of $20,000.

Introduced and adopted this the 17th day of November, 2020

APPROVED:_____
Anthony J. Penterman, Mayor

ATTEST: _____
Sally A. Kenney, Clerk

THE CITY OF

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KAUKAUNA

WISCONSIN

APPENDIX A

CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

OBJECT CODE	*DESCRIPTION*	*DEFINITION*
	PERSONAL SERVICES	
	Wage & Salaries:	
5101	**Regular Payroll -**	Salaries and wages paid to regular authorized employees whether full-time of part-time.
5104	**Temporary Payroll -**	Salaries and wages paid to temporary or seasonal employees.
5107	**Overtime Payments -**	Payments made to full-time or part-time employees for overtime services.
5110	**Shift Premium Pay -**	The additional earnings paid to employees whose work work shift falls within certain hours as defined by the Union Contract. Rate also is defined by Union Contract.
5113	**Job Class Premium Pay -**	Earnings differential paid to an employee for working at a higher rated job as defined in Union Contract. (Amount here is the amount earned at higher rate minus amount earned at normal rate)
5116	**Holiday Pay -**	Wages paid to employee in positions covered by Union Contract for additional pay for Holidays even though not worked as well as additional pay for work on the Holiday over and above the regular pay as defined by Union Contract.
5119	**Longevity Pay -**	Wages paid to employees based on years of service.
5122	**FLSA Pay -**	Wages paid to employees above contractual requirements to conform with FLSA regulations.
5125	**Call Time Pay -**	Wages paid to employees per Union Contract for call time.
	Fringe Benefits:	
5151	**Retirement Pay -**	Employee and employer contributions to Wisconsin Retirement System net of any employee's contribution where applicable.
5152	**Residency**	Employer only contributions for all employees living within City Corporate Limit made to 401A plan at 6% of employee's earnings
5154	**Social Security -**	Employer's social security and medicare only contributions made on behalf of City employees.
5157	**Group Health Insurance -**	Employee's health insurance premium net of employee's contribution where applicable.
5160	**Group Life Insurance -**	Employee's life insurance premium net of employee's employee's contribution where applicable.

APPENDIX A

CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

OBJECT CODE	*DESCRIPTION*	*DEFINITION*
	PERSONAL SERVICES	
	Fringe Benefits:	
5163	**Workers Compensation -**	Employer's worker's compensation insurance premiums paid on behalf of City employees.
5166	**Unemployment Insurance -**	Reimbursement to the State of Wisconsin for unemployment compensation paid on behalf of unemployed City workers.
	NON-PERSONAL SERVICES	
	Travel/Training:	
5202	**Car Allowance -**	Authorized car allowances to City employees.
5205	**Seminar Expenses -**	Conferences and seminars, including registration, tuition, book fees, meals, lodging and travel to and from.
5208	**Travel - City Business -**	Attendance of regular monthly, quarterly, or annual meetings of professional organizations or business meetings attended on behalf of the City, including registrations, meals, lodging and travel to and from.
5211	**Education & Memberships -**	Books, magazines, directories, reports and other publications, membership in professional organizations.
5215	**Expense Allowance -**	Allowance to compensate for City business related expenses.
5218	**Tuition Assistance Program**	Reimbursement to employee for Tuition related expenses per the Employee Handbook
	Purchased Services	
5303	**Communications -**	Telephone, telegraph, teletype, cable and messenger service communication consoles.
5306	**Heating Fuels -**	Natural gas, fuel oil, kerosene.
5309	**Water, Sewer & Electric -**	Electric, water and sanitary sewer service.
5312	**Maintenance - Buildings -**	Materials and services used in the repair of buildings and their integral parts not of a major outlay nature. Includes such items as removing wastes, cleaning windows, extermination, janitorial service, rug and towel service.
5315	**Maintenance - Office Equip. -**	Materials and services used in the repair of office equipment - machines, furniture, fixtures - including maintenance contracts.

APPENDIX A

CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

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

APPENDIX A

CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

OBJECT CODE	*DESCRIPTION*	*DEFINITION*
	NON-PERSONAL SERVICES	
	Purchased Services:	
5610	**Interest Expense -**	Interest expense incurred as a result of short or long-term debt instruments.
5600	**Principal -**	Principal paid on short or long-term debt service
5385	**Wellness Program -**	Cost related to the operation of a wellness program.
5388	**Officer Friendly Program -**	Costs related to the maintenance of the program.
5391	**Crime Prevention Program -**	Costs related to the maintenance of the program.
5395	**Recycling Program -**	Costs related to the maintenance of the program.
5397	**Fire Safety Education -**	Costs related to the maintenance of the program.
5398	**Employee Safety Program**	Costs related to the maintenance of the program.
5399	**Employee Assistance Program**	Costs related to the maintenance of the program.
	Supplies:	
5401	**Office Supplies -**	All supplies necessary for use in operating office drafting supplies, paper, pencils, photostat supplies, ink, etc.
5404	**Clothing Expense -**	Cost of purchasing, repairing or allowances for canvas, cloth cotton goods, curtains, hats, linens, dress findings, oil cloth, ribbon, robes, shoes, thread, towels, yard and flags, uniforms shirts, trousers, hats, raincoats, boots, rubbers, safety glasses, as well as laundry, dry cleaning and linen services for the above.
5407	**Automotive Supplies -**	Gasoline, lubricating oil, grease, antifreeze, fuel taxes, etc.
5410	**General Supplies -**	Waste packing, padlocks, lamps electric bulbs, rope, twine sash cord, small batteries, oil and grease for mechanical use, and all tools of a minor nature not capital outlay; hoes, shovels, rakes, trowels, hammers, screwdrivers, trash cans, step ladders, wire screening, garden hose, sandpaper, wrenches, paint brushes, screws, nuts, bolts, keys, etc.

APPENDIX A

CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

OBJECT CODE	*DESCRIPTION*	*DEFINITION*
	NON-PERSONAL SERVICES	
	Supplies:	
5413	**Chemicals and Ordnance -**	Ammunition, tear gas, fire arms, gas masks and chemicals such as acetylene oxygen, not used for medical, botanical, road or cleaning purposes also, recharge fire extinguishers, paints, thinners, varnishes, etc.
5416	**Custodial Supplies -**	Soaps, deodorants, disinfectants, floor oil, wax, scouring powder, bluing, brooms, mops, toilet paper, paper towels, cleaning rags, soap and paper towel dispensers, water softener salt, starch.
5419	**Medical & Laboratory Supplies -**	All medications, bandages, medicines, prescriptions, suture materials, vaccines, as well as medical, surgical or nursing services.
5422	**Data Processing Supplies -**	Paper, ribbons, continuous feed forms.
5425	**Botanical and Agricultural -**	Seeds, bulbs, plants, trees, fertilizers, insecticides for use on plants 'and trees, flower pots, etc.
5428	**Recreation -**	Recreational articles for transient use such as baseballs, bats, volley balls, tennis nets, prizes for awards, ping-pong paddles, and balls, arts - crafts materials, phonograph records.
5431	**Postage -**	All postage, stamps and post office charges for the mailing of letters, packages and parcels.
5434	**Photographic Supplies -**	Film, flash bulbs, and minor photographic equipment.
5437	**Plumbing Supplies -**	Fixtures, fittings, pipe, valves, etc.
5440	**Concession Product -**	Products purchased for resale at municipal concession stands.
5443	**Aggregate Supplies -**	Road gravel, crushed stone, sand, cold mix, concrete, etc.
5450	**Dog Park Supplies**	Supplies purchased for Dog Park.
5460	**Disk Golf Course Supplies**	Supplies purchased for Disk Golf Course.
5497	**Bank/Credit Card Fees**	Fees charged to the City related to banking and credit cards
5499	**Miscellaneous -**	All materials and supplies which can not be easily classified in the provided account structure.

APPENDIX A

CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

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

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APPENDIX B

DEMOGRAPHIC PROFILE

POPULATION

1980	**11,310***
1990	**11,982***
2000	**12,983***
2010	**15,462***
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

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

POPULATION CHARACTERISTICS

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

APPENDIX B

DEMOGRAPHIC PROFILE

HOUSING UNITS

1990	**4,454***
2000	**5,138***
2010	**6,596***
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

***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

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

LARGEST TAXPAYERS

NAME	ASSESSED VALUE ($)
Expera	19,463,900
Albany International	18,875,000
Liebovich Steel	14,118,500
Lamplighter	13,764,100
Team Industries	12,220,500
Bassett Mechanical	7,783,400
Gustmans	5,083,300
Kwik Trip	4,685,600
Truck Country	4,521,200
Stephen Classon (Trail Park)	4,010,500

CITY OF KAUKAUNA

2021 BUDGET
APPENDIX C
ENVIRONMENTAL CENTER MISSION STATEMENT

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

Programs offered at the Center include year-round educational programs for schools, scouts, summer camps and day care centers. A year-round schedule of public programs including Bird House Building, Crayfish Critter Hunt, Winter Moonlight Hike and many more programs are offered for children, adults and families. New in 2018 was the addition of day camps for children during the summer months and a preschool program offered in winter and summer. Annual special events include Eagle Days Along the Fox, Pancake & Porkie Breakfast and Spring Art Fair.

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

Performance Measures:

INDICATOR	AS OF 12/31/18	AS OF 12/31/19	AS OF 6/30/20*
School groups	7,290	5,510	718
Scouts	230	232	60
Other groups	2,818	2,408	291
General public	6,816	5,550	2,082

*The Nature Center closed to the public starting March 17, 2020 in response to COVID-19. This closure affected usage numbers in all categories. Throughout the pandemic, we have seen an increase in property usage, but do not have methods to estimate usage numbers on the property.

APPENDIX C

2020 BUDGET
ENVIRONMENTAL CENTER BUDGET DETAIL

DESCRIPTION	*2019 BUDGET*	*2019 ACTUAL*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 BUDGET*
REVENUES					
Property Taxes	156,538	156,538	163,550	163,550	192,503
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	10,000
Interest Income	5,000	1,794	5,000	3,000	4,000
Center User Fees	14,000	14,952	15,000	15,900	12,000
Donations & Contributions	18,500	19,313	22,000	17,076	20,000
TOTAL REVENUES	219,038	217,597	230,550	224,526	253,503
EXPENDITURES					
Travel Expense	300	1,177	300	0	300
Professional Training and Certification	3,000	2,854	3,000	353	3,000
Expendable Supplies	2,500	2,866	2,500	2,876	2,500
Animal and Bird Care	1,100	1,578	1,500	2,155	2,000
Programs	2,600	2,513	2,600	1,626	2,600
Conservancy Zone Maintenance	8,500	5,214	7,500	3,765	6,500
Telephone	800	3,178	800	327	300
Gas	2,500	2,086	2,500	1,305	2,500
Electric and Water	11,000	9,691	11,000	8,883	11,000
Building Maintenance	8,500	34,552	7,500	6,533	8,000
Truck Operations and Maintenance	500	627	500	43	500
Ground and Conservation Maintenance	0	0	0	0	0
Contractual Services	9,000	8,211	8,000	8,256	8,000
Office Supplies	2,000	2,508	1,500	4,425	1,500
Postage	100	10	100	0	100
Miscellaneous	4,000	2,648	4,000	401	4,000
Regular Payroll	135,023	135,245	142,184	140,199	145,739
Temporary Payroll	6,020	4,460	5,740	8,242	5,740
Longevity	240	240	290	0	350
Retirement Plan	4,287	6,996	7,913	7,822	8,111
Residency	6,710	6,735	7,034	6,952	7,210
Social Security	6,015	8,534	9,330	9,159	9,564
Health Insurance	0	0	0	0	26,122
Group Life Insurance	137	230	280	292	280
Workers Compensation	4,206	2,734	4,479	4,710	4,387
Restricted/Other	0	29,561	0	3,837	0
TOTAL EXPENDITURES	219,038	274,452	230,550	222,160	260,303

CITY OF KAUKAUNA
2021 BUDGET
DEPARTMENT: Environmental Center

TITLE OF POSITION	*NUMBER OF FULL-TIME EQUIVALENT 2020*	*2021*	*2020 BUDGET*	*2020 ESTIMATED ACTUAL*	*2021 PROPOSED BUDGET*
Director/Naturalist - 14	1.00	1.00	65,444	67,080	69,020
Assistant Naturalist - 8	0.50	0.50	23,193	23,772	25,573
Administrative Assistant - 8	0.50	0.50	23,193	23,772	25,573
Site Manager - 8	0.50	0.50	23,193	23,772	25,573
TOTAL	2.50	2.50	135,023	138,396	145,739

APPENDIX D

GLOSSARY

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

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

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

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

ASSESS: To establish an official property value for taxation.

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

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

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

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

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

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

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

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

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

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

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

APPENDIX D

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

APPENDIX D

GLOSSARY

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

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

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

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

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