

# Proposed Budget



Fiscal year  
January 1, 2025 to December 31, 2025

Anthony J. Penterman  
Mayor

# **CITY OF KAUKAUNA**

**2025 BUDGET**  
*ANTHONY J. PENTERMAN*  
*Mayor*

## **CITY COUNCIL**

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

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

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

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

## **APPOINTED DEPARTMENT MANAGERS**

Director of Public Works – John Neumeier

Library Director – Ashley Thiem-Menning

Finance Director/Treasurer – William Van Rossum

Naturalist – Brad Garrity

Fire Chief – Jacob Carrel

Planning/Comm Development – Dave Kittel

Human Resources – Elisa Hodge

Police Chief – Jamie Graff

City Clerk – Sally Kenney

Rec & Comm Enrichment Director – Terri Vosters

## **ELECTED OFFICERS**

City Attorney – Timothy Greenwood

Municipal Justice – John Proffitt

President of the Council – John Moore





November 11, 2024

Dear President Moore and Members of the Common Council,

The 2025 Budget is the result of an open and collaborative process between City Council and Administration. We strive to provide strategic city services and community partnerships that improve residents' quality of life by reducing crime, increasing affordable housing opportunities, and facilitating community investment. These efforts rely on strategic partnerships and the ability to work together toward common goals.

Across all departments and functions, we have an obligation to our residents and businesses to continue to provide excellent services, and as such, the 2025 Budget includes the following high priority items that allow us to enhance and improve our service delivery:

1. Property Tax Rate – The 2025 Budget will increase the City's assessed tax rate by \$0.09 per \$1,000 of assessed value which is a 0.96% increase.
2. Property Tax Levy – The City's tax levy increased \$220,276 or 1.70%. Under state law, the levy is allowed to increase 1.70%, plus increased debt service requirements. This levy increase is less than the maximum permitted under state law.
3. Budgeted Expenditures – Budgeted General Fund expenditures for 2025 are \$19,756,868 – an increase of 4.9%. This allows the City to continually 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 \$6,937,299 on December 31, 2024. This fund balance exceeds the Council objective of \$2,963,530 at year end, which allows the City to continue to receive excellent bond rating resulting in lower interest rates when issuing future debt. Keeping the fund balance at 30% operating is optimal in the credit industry.
5. Level of Service and Capital Improvements – The 2025 Capital Improvement Program will see investments in our community to provide long lasting, positive effects and spur urban growth.

The Capital Improvement Plan continues to invest in our parks. The Common Council reserved \$800,000 to continue upgrades at LaFollette Park. These upgrades will include new restrooms, sidewalks, and resurfacing the basketball court and parking lot. The 6-court Pickleball complex will be ready for play in late spring, something residents have been looking forward to for several years. These amenities will complement the ADA accessible playground equipment that was installed in 2024. Staff is also working on a plan for upgrades at Strassburg Park.

The City is a proud recipient of a \$240,000 grant from the David L. & Rita E. Nelson Family Fund within the Community Foundation for the Fox Valley Region (Nelson Family Fund). The grant will help replace over 2,700 feet of boardwalk along the Fox River as part of the 1000 Islands Environmental Center Boardwalk Project. These trail updates will provide more opportunities for people to enjoy everything 1000 Islands and the City has to offer.

In addition, we will continue working with the KHS Civic Engagement Class on a multi-use stage/pavilion at Hydro Park. I am committed to seeing our city parks improved and maintained to provide recreational opportunities and vital green space for our resident

6. Economic Development – Our Commerce Crossing Business Park saw ground break in September on a 4-story 76 Grand Stay hotel that is expected to gain occupancy in late summer of 2025. And ground is expected to break in January 2025 on the 11-acre parcel for The Reserve, an independent living, assisted living, memory care community. This in addition to U-Haul, a 100,000 sq ft indoor climate-controlled storage facility that opened in June. We will continue to work to attract businesses to the 142+ acres annexed into our Commerce Crossing Business Park last year.

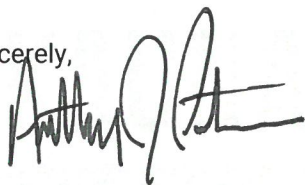
Klink Equipment, specializing in sales and service of new and used material handling equipment/forklifts and diesel truck repair consolidated their company from its 4 buildings in Freedom, Wisconsin to its new 100,000 sq. ft facility in our N.E.W. Prosperity Center. A December completion date is expected

The housing market in our community continues to grow strong. The annexation of the 19.72-acre Mader Farm will create an additional 60 residential single-family lots. We estimate 89 new single family residential homes to be built by December 31, 2024.

7. Statements on Budget – As a city, we have led with resilience, steadfast in our commitment to fiscal responsibility and transparency to our citizens. I am exceedingly proud of our leadership team that created a budget that meets the priorities of our Council while being mindful of fiscal responsibility and the trust given to us by our citizens. This budget reclassifies the Paralegal to Senior Paralegal and the Accountant to Senior Accountant. It also moves the Assistant Naturalist position from part-time to full-time. (grant pending) This budget also has \$510,000 in unallocated expenses earmarked to be used to help meet our staffing needs. Staff will continue our staffing exercise and bring back the shared results to the Council to discuss those staffing needs. We will then amend the budget to move the earmarked funds from a placeholder account to the department where the requested need is being met. This budget does not have the Grignon Mansion Executive Director position in this budget. The Community Enrichment Program Manager will help with events in the meantime until City Staff and members of the Grignon Mansion Board determine the needs of that position. This budget will continue the implementation of initiatives from the City's first ever Strategic Plan. This plan will serve as a roadmap that unites departments, helps guide resource allocation, fosters sustainable growth, and considers the quality of life for residents and City operational needs. We believe that through forward thinking and creativity, this plan will help create a more unified direction for City operations. My continuing focus is to foresee the long-term needs of our city, making decisions that will benefit our community's future. The 2025 budget reflects this unwavering pledge to provide the highest caliber services to each resident and business.

Looking forward, we continue our commitment to balance fiscal responsibility while meeting the City Council priorities of public safety, essential services, sound infrastructure, and enriching community programs.

Sincerely,



Anthony J. Penterman  
Mayor

# CITY OF KAUKAUNA

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**CITY OF KAUKAUNA**  
**2025 BUDGET**  
*EARLY HISTORY OF KAUKAUNA*

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

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

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

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

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

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

**CITY OF KAUKAUNA**  
**2025 BUDGET**  
*EARLY HISTORY OF KAUKAUNA*

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

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

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

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

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

The second railroad boom of the 1880s brought Irish and German workers to the area. These workers created the south side Village of Ledyard. In 1881, Milwaukee Lakeshore and Western Railroad relocated its district office from Manitowoc to Kaukauna's south side. Company housing for the railroad workers developed in the south-central area of Kaukauna.

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

**CITY OF KAUKAUNA**  
**2025 BUDGET**  
*EARLY HISTORY OF KAUKAUNA*

In 1885, the Village of Ledyard joined with the north side to form the City of Kaukauna. The 1880's railroad developments coincided with the creation of new waterpower canals to supply Kaukauna industry. The construction of five municipal hydroelectric generating plants gave Kaukauna its nickname, "The Electric City."

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

**SOURCES**

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# CITY OF KAUKAUNA

## 2025 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 2025 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

## 2025 BUDGET

### HOW TO READ THE BUDGET

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

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

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

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

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

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

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

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

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

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

# CITY OF KAUKAUNA

## 2025 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 2025 operating budget does not anticipate any reduction in services. The 2025 capital improvement budget includes approximately \$4,270,000 for street and sidewalk improvements, \$3,900,000 for utility improvements, \$1,445,000 for municipal equipment, and \$1,300,000 for park improvements.

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

The 2025 budget provides the necessary funds to continue to contract for Ambulance Billing services. It also provides funds to streamline the Time and Attendance process making it more efficient for payroll processing. All other municipal services remain unchanged from the prior year.

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

The 2025 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 \$8.00 to \$8.75 per hundred cubic feet effective July 1, 2023. This rate is budgeted to remain the same for budget year 2025.

The storm sewer utility rate was increased from \$118 per ERU per year to \$126 per ERU per year effective January 1, 2024. This rate is budgeted to increase to \$132 per ERU per year for the 2025 budget.

The assessed tax rate for the City is projected to increase by \$0.09 or 0.96%. The assessed tax rate for the City and the overlapping municipal tax jurisdictions is unknown at this time.

# CITY OF KAUKAUNA

## 2025 BUDGET BUDGET POLICIES

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

In November of 2010, the City Council adopted a revised fund balance policy that requires the general fund balance to be at least 15% of the operating budget. The total projected fund balance of \$6,937,299 meets the City Council directive. This projected balance is considerably more than the City Council directive. Fifteen percent (15%) of the 2025 budget of \$19,756,821 equals \$2,963,523. 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 2025 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 67.8% of the allowable legal limit as of December 31, 2024. However, approximately 21.0% of the allowable legal limit is the result of debt incurred in Tax Incremental District Nos. 5, 6, 8, 10, 12 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**  
**2025 BUDGET**  
*FINANCIAL PROGRAM SUMMARY*

As required by law, the proposed budget for 2025 is balanced and provides for the needs and requirements of the City. The budget for 2025 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, 1000 Islands Environmental Center, Grignon Mansion, and sewerage system.

**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, 11, 12 and the Environmental Remediation TIF District No. 1. The primary source of revenue is the property tax levy and repayment of special assessment projects that were constructed with general obligation bond proceeds.

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

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

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

**CITY OF KAUKAUNA**  
**2025 BUDGET**  
*FINANCIAL PROGRAM SUMMARY*

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

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

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

**FINANCIAL FRAMEWORK**

**Major Revenue Sources** - The importance of sound revenue estimates cannot be overstated. Revenue estimates have been carefully analyzed and in the areas where some fluctuations are typical, a conservative approach has been used. This budget contains three major sources of revenue: property taxes, intergovernmental revenues and sewerage system user fees. The property tax levy, which accounts for approximately 41.0% of General Fund revenue, is budgeted to increase 0.7%. The tax levy increase is primarily the result of increased cost in services provided. The budgeted levy increase complies with current levy limit legislation. This legislation allows the levy to increase by the percent increase in net new construction, 2.648%, 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 27.0% of all general fund revenue, is budgeted to increase \$225,902 or 4.42%.

**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 67.8%. It is the goal of management to maintain long-term debt in maturity terms of ten years or less. Approximately 21.0% of the current outstanding debt is the result of debt incurred in Tax Incremental District Nos. 4, 5, 6, 8, 9, 10, 11, 12 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 2025 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**  
**2025 BUDGET**  
*FINANCIAL PROGRAM SUMMARY*

**Capital Projects Impact** - The 2025 Capital Projects Budget will require the issuance of approximately \$5,100,000 of general obligation long-term debt. The five-year Capital Improvement Program plan will require future debt issues of approximately \$5,000,000 per year. The analyses in the debt service and capital project sections of this document indicate this is a manageable five-year plan.

**Fund Balance** - The General Fund balance is projected to be \$6,937,299 as of December 31, 2024. 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 2025 since general fund balance exceeds the year-end target of \$2,963,523. 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 \$926,372 or 4.9%. The property tax component increased \$56,500 or 0.7%. 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 2025, this tax represents 10.9% of total general fund revenue sources. This tax source is budgeted to stay flat in 2025. 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 \$225,902. State shared revenue and expenditure restraint are budgeted to also increase \$63,091 this year. The State highway aids are budgeted to decrease \$42,923. This revenue source contains an element of uncertainty since shared revenue is often a topic at the State level when the discussion turns toward tax relief or when the State is experiencing difficult economic times.

**General Fund Expenditures** - The City has settled labor contracts with the Kaukauna Professional Police Association for the 2025 budget. Negotiations remain strong with the International Association of Fire Fighters AFL-CIO Kaukauna Local 1594 unit as we work towards an agreement for the 2025 budget.

The 2023 general fund expenditure budget of \$19,756,868 increased \$926,373 or 4.9%. Even with this increase, the City will continue to qualify for State expenditure restraint program funds. The expenditure restraint program will provide approximately \$415,685 in revenues for 2025.

**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

## 2025 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 the related benefits and returns a completed copy of departmental budget requests to the department heads by late September.

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

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 2025 budget process appears on the following page.



## 2025 Budget Preparation and Approval Process Schedule

August '24						
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 '24						
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					

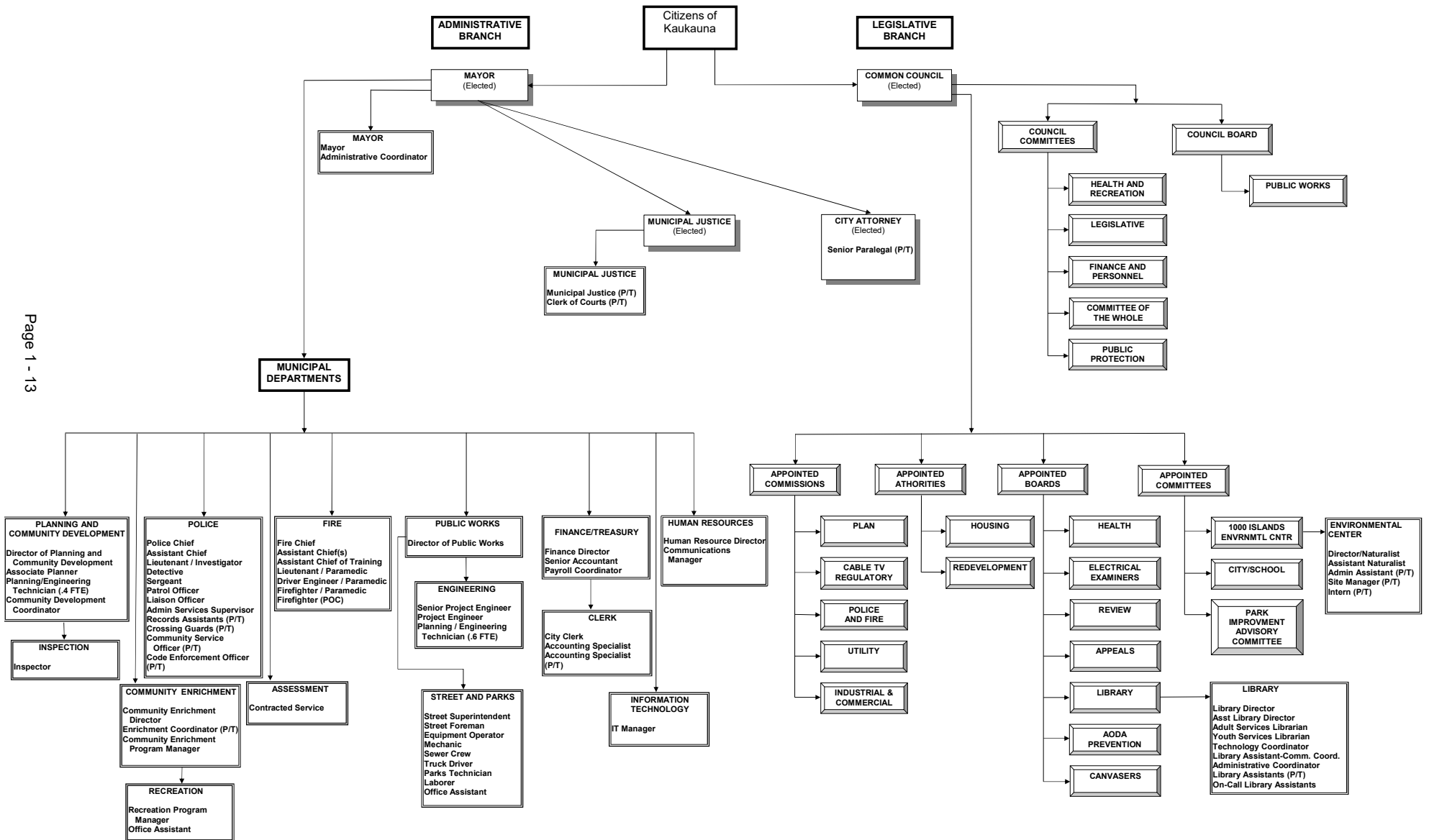
October '24						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

November '24						
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 1– Distribution of 5 Year Capital Improvement Project CIP to Department Managers
- August 5 – Distribution of Budget Worksheets to Department Managers
- September 4 – Review CIP Internally with Department Heads
- September 9 – Non –Personnel Budgets Due
- September 16 – through 20 – Administrative Budget Round Table (Discuss Budget Items) as an Aggregate
- September 17 – Present 5-year Capital Improvement CIP to Council for Feedback
- September 30 – Present Non-Personnel Items and Tax Rate to Committee of the Whole for feedback
- October 14 – Present Personnel items to Committee of the Whole for feedback
- **October 24 – Submit Public Hearing Notice to Clerk for Class 1 posting at least 15 days prior to Hearing**
- *Week of October 28<sup>th</sup> – Print Budget Books and Distribute*
- November 11 – Proposed Budget Presentation to Committee of the Whole at 6pm
- November 19 – Public Hearing and Budget Adoption

# CITY OF KAUKAUNA

## 2025 BUDGET Organizational Chart



**CITY OF KAUKAUNA**

**2025 BUDGET**

**DEPARTMENTAL POSITION SUMMARY**

DEPARTMENT	2023			2024			2024			INCREASE/DECREASE		
	FULL-TIME	PART-TIME	TEMPORARY	FULL-TIME	PART-TIME	TEMPORARY	FULL-TIME	PART-TIME	TEMPORARY	FULL-TIME	PART-TIME	TEMPORARY
City Attorney	0.00	1.50	0.00	0.00	1.50	0.00	1.00	0.73	0.00	1.00	-0.77	0.00
Community Enrichment	1.00	0.00	2.00	1.30	0.00	2.00	2.00	0.00	2.00	0.70	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	4.00	0.50	0.00	4.00	0.50	0.00	5.00	0.50	0.00	1.00	0.00	0.00
Human Resources	2.00	0.00	0.00	3.00	0.00	0.00	2.00	0.00	0.00	-1.00	0.00	0.00
Information Technology	1.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
Mayor	2.00	0.00	0.00	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00
Municipal Judge	0.00	0.50	0.00	0.00	0.50	0.00	0.00	0.58	0.00	0.00	0.08	0.00
Planning/Comm. Dev.	3.40	0.00	0.00	3.40	0.00	0.00	2.40	0.00	0.00	-1.00	0.00	0.00
Building Inspection	1.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
Fire	21.00	0.00	18.00	21.00	0.00	18.00	21.00	0.00	18.00	0.00	0.00	0.00
Police	28.00	2.86	0.00	28.00	3.00	0.00	28.00	3.50	0.00	0.00	0.50	0.00
School Patrol	0.00	0.00	1.80	0.00	0.00	1.80	0.00	0.00	1.80	0.00	0.00	0.00
Engineering	3.60	0.00	1.00	3.60	0.00	1.00	3.60	0.00	1.00	0.00	0.00	0.00
Forestry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Street Dept. Administration	2.00	0.00	0.00	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00
Street Maintenance	19.00	0.00	7.00	19.00	0.00	7.00	19.00	0.00	10.00	0.00	0.00	3.00
Street Signs & Markers	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refuse Collection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adult Sports	0.67	0.00	8.00	0.67	0.00	8.00	0.67	0.00	8.00	0.00	0.00	0.00
Grignon Mansion	1.00	0.00	0.00	0.70	0.00	0.00	0.00	0.00	0.00	-0.70	0.00	0.00
Athletic Fields	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	6.00	4.24	8.00	6.00	4.24	8.00	6.00	4.24	12.00	0.00	0.00	4.00
Swimming Pool	0.67	0.00	42.00	0.67	0.00	42.00	0.67	0.00	42.00	0.00	0.00	0.00
Youth Sports	0.67	0.00	17.00	0.67	0.00	17.00	0.67	0.00	17.00	0.00	0.00	0.00
Parks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000 Islands Environmental Center	1.00	1.75	0.00	1.00	1.75	0.00	2.00	1.27	0.00	1.00	-0.48	0.00
Storm Sewer Maintenance	0.75	0.00	0.00	0.75	0.00	0.00	0.75	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
Sanitary Sewer Utility	2.75	0.00	0.00	2.75	0.00	0.00	2.75	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>103.00</b>	<b>11.35</b>	<b>139.80</b>	<b>104.00</b>	<b>11.49</b>	<b>139.80</b>	<b>105.00</b>	<b>10.82</b>	<b>146.80</b>	<b>1.00</b>	<b>-0.68</b>	<b>7.00</b>

# CITY OF KAUKAUNA

## 2025 BUDGET

### SUMMARY OF MUNICIPAL TAX LEVY DISTRIBUTION

<i>FUND</i>	<i>2023 LEVY</i>	<i>2024 LEVY</i>	<i>INCREASE / (DECREASE)</i>	<i>PERCENT CHANGE</i>
<b>GENERAL</b>	8,045,681	8,102,181	56,500	0.70%
<b>DEBT SERVICE (301 Fund)</b>	4,435,704	4,599,480	163,776	3.69%
<b>Nelson Crossing (224 Fund)</b>	3,500	3,500	0	0.00%
<b>Park &amp; Pool Improvement (422 Fund)</b>	500,000	500,000	0	0.00%
<b>TOTAL MUNICIPAL LEVY</b>	12,984,885	13,205,161	220,276	1.70%

**CITY OF KAUKAUNA**

**2025 BUDGET**

*COMPARATIVE SUMMARY OF JURISDICTIONAL LEVIES AND  
EQUALIZED VALUE TAX RATES FOR THE 2023 & 2024 LEVY YEARS - OUTAGAMIE COUNTY*

<i>JURISDICTION</i>	2023 LEVY	2024 LEVY	INCREASE / (DECREASE) IN LEVY	%	2023 TAX RATE	2024 TAX RATE	INCREASE / (DECREASE) TAX RATE	%
KAUKAUNA MUNICIPAL	12,984,521.32	13,204,816.06	220,294.74	1.70	8.19048	7.66513	(0.52535)	(6.41)
KAUKAUNA SCHOOL DISTRICT	9,725,838.42	9,725,838.42	0.00	0.00	6.13494	5.64565	(0.48929)	(7.98)
FOX VALLEY TECHNICAL COLLEGE	1,170,273.38	1,170,273.38	0.00	0.00	0.73819	0.67932	(0.05887)	(7.97)
OUTAGAMIE COUNTY	4,506,437.44	4,614,591.94	108,154.50	2.40	2.84261	2.67868	(0.16393)	(5.77)
ENVIRONMENTAL TIF DISTRICT NO. 1	113,095.69	112,955.99	(139.70)	(0.12)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 4	130,557.83	134,603.73	4,045.90	3.10	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 5	383,705.23	394,483.35	10,778.12	2.81	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 6	958,074.09	726,250.41	(231,823.68)	(24.20)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 8	127,807.44	111,039.08	(16,768.36)	(13.12)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 9	37,946.86	39,708.37	1,761.51	4.64	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 10	178,829.42	193,136.15	14,306.73	8.00	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 11	153,871.73	149,172.25	(4,699.48)	(3.05)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 12	0.00	31,579.00	31,579.00	#DIV/0!	---	---	---	---
SUBTOTAL	30,470,958.84	30,608,448.12	137,489.28	0.45	17.90622	16.66878	(1.23744)	(6.91)
STATE CREDIT - SCHOOLS	(1,943,967.81)	(1,943,967.81)	0.00	0.00	(1.14234)	(1.05862)	0.08372	7.33
NET LEVY AND TAX RATE	28,526,991.03	28,664,480.31	137,489.28	0.48	16.76388	15.61016	(1.15372)	(6.88)

**CITY OF KAUKAUNA**

**2025 BUDGET**

*COMPARATIVE SUMMARY OF JURISDICTIONAL LEVIES AND  
ASSESSED VALUE TAX RATES FOR THE 2023 & 2024 LEVY YEARS - OUTAGAMIE COUNTY*

<i>JURISDICTION</i>	2023 LEVY	2024 LEVY	INCREASE / (DECREASE) IN LEVY	%	2023 TAX RATE	2024 TAX RATE	INCREASE / (DECREASE) TAX RATE	%
KAUKAUNA MUNICIPAL	12,984,521.32	13,204,816.06	220,294.74	1.70	9.89683	9.99150	0.09467	0.96
KAUKAUNA SCHOOL DISTRICT	9,725,838.42	9,725,838.42	0.00	0.00	7.41305	7.35911	(0.05394)	(0.73)
FOX VALLEY TECHNICAL COLLEGE	1,170,273.38	1,170,273.38	0.00	0.00	0.89198	0.88549	(0.00649)	(0.73)
OUTAGAMIE COUNTY	4,506,437.44	4,614,591.94	108,154.50	2.40	3.43481	3.49166	0.05685	1.66
ENVIRONMENTAL TIF DISTRICT NO. 1	113,095.69	112,955.99	(139.70)	(0.12)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 4	130,557.83	134,603.73	4,045.90	3.10	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 5	383,705.23	394,483.35	10,778.12	2.81	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 6	958,074.09	726,250.41	(231,823.68)	(24.20)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 8	127,807.44	111,039.08	(16,768.36)	(13.12)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 9	37,946.86	39,708.37	1,761.51	4.64	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 10	178,829.42	193,136.15	14,306.73	8.00	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 11	153,871.73	149,172.25	(4,699.48)	(3.05)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 12	0.00	31,579.00	31,579.00	#DIV/0!	---	---	---	---
SUBTOTAL	30,470,958.84	30,608,448.12	137,489.28	0.45	21.63667	21.72776	0.09109	0.42
STATE CREDIT - SCHOOLS	(1,943,967.81)	(1,943,967.81)	0.00	0.00	(1.38032)	(1.37991)	0.00041	0.03
NET LEVY AND TAX RATE	28,526,991.03	28,664,480.31	137,489.28	0.48	20.25635	20.34785	0.09150	0.45

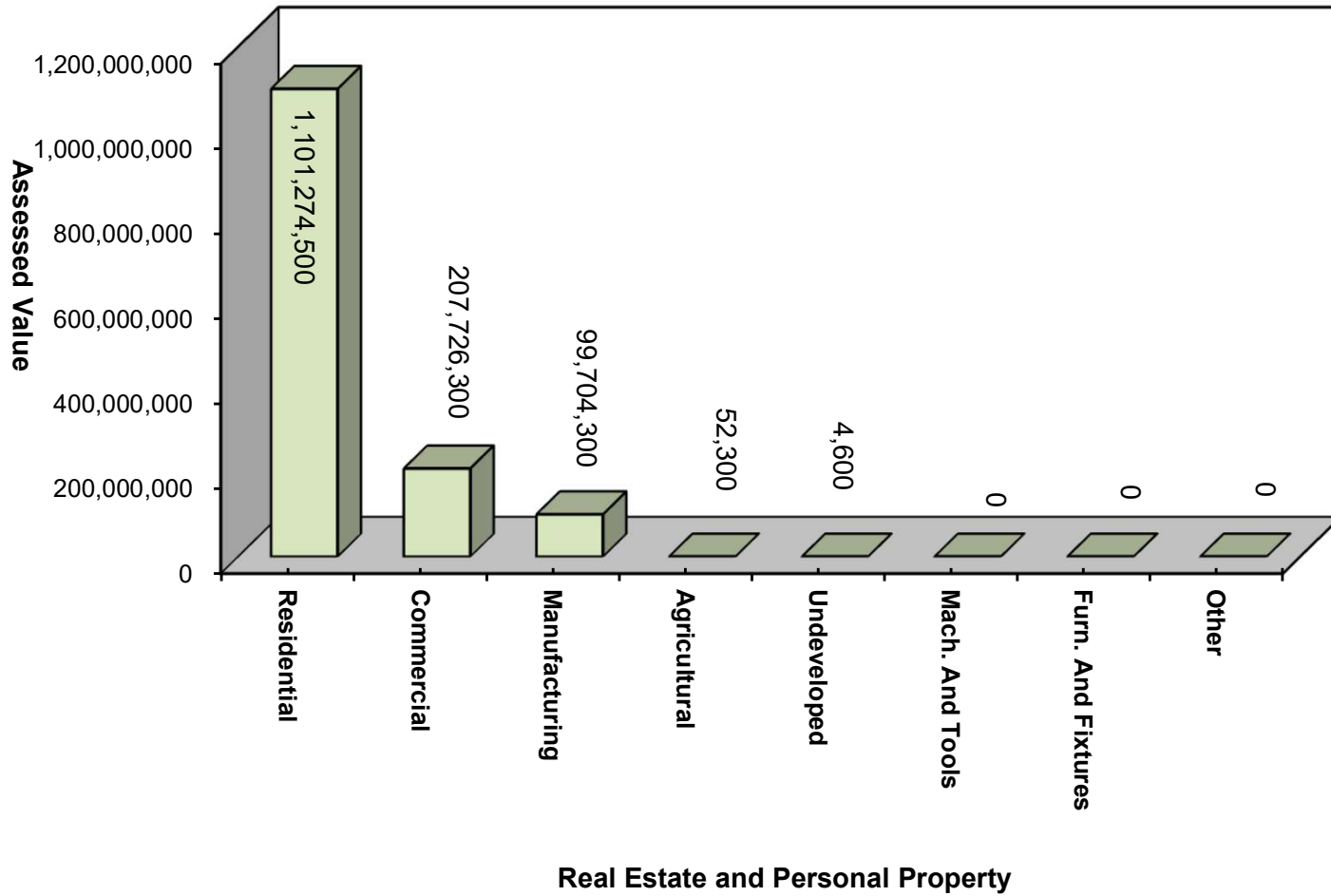
# CITY OF KAUKAUNA

## 2025 Budget

### COMPARATIVE SUMMARY OF ASSESSED AND EQUALIZED VALUATIONS FOR THE 2023 & 2024 LEVIES

	JANUARY 1, 2023	JANUARY 1, 2024	INCREASE / (DECREASE)	%
<b>REAL ESTATE</b>				
Residential	1,073,412,500	1,101,274,500	27,862,000	2.60%
Commercial	211,371,100	207,726,300	(3,644,800)	-1.72%
Manufacturing	91,500,500	99,704,300	8,203,800	8.97%
Agricultural	43,600	52,300	8,700	19.95%
Undeveloped	0	4,600	4,600	-
<b>TOTAL REAL ESTATE</b>	<b>1,376,327,700</b>	<b>1,408,762,000</b>	<b>32,421,000</b>	<b>2.36%</b>
<b>PERSONAL PROPERTY</b>				
Machinery, Tools & Patterns	17,814,100	0	(17,814,100)	-100.00%
Furniture, Fixtures & Equipment	9,996,900	0	(9,996,900)	-100.00%
All Other Personal Property	4,202,000	0	(4,202,000)	-100.00%
<b>TOTAL PERSONAL PROPERTY</b>	<b>32,013,000</b>	<b>0</b>	<b>(32,013,000)</b>	<b>-100.00%</b>
<b>TOTAL ASSESSED VALUATION</b>	<b>1,408,340,700</b>	<b>1,408,762,000</b>	<b>408,000</b>	<b>0.03%</b>
<b>TOTAL ASSESSED VALUATION</b>				
Calumet County	63,800	63,700	(100)	-0.16%
Outagamie County	1,408,340,700	1,408,762,000	421,300	0.03%
<b>TOTAL ASSESSED VALUATION</b>	<b>1,408,404,500</b>	<b>1,408,825,700</b>	<b>421,200</b>	<b>0.03%</b>
<b>EQUALIZED VALUATION</b>				
<b>TOTAL CITY (Excluding TID Increments)</b>				
Calumet County	47,600	47,900	300	0.63%
Outagamie County	1,701,697,500	1,836,274,800	134,577,300	7.91%
<b>TOTAL INCLUDING TID INCREMENTS</b>	<b>1,701,745,100</b>	<b>1,836,322,700</b>	<b>134,577,600</b>	<b>7.91%</b>
<b>TID INCREMENTS</b>				
ENVIRONMENTAL REMEDIATION NO. 1	6,316,000	6,776,500	460,500	7.29%
TID NO. 4	7,291,200	8,075,200	784,000	10.75%
TID NO. 5	21,428,600	23,666,000	2,237,400	10.44%
TID NO. 6	53,505,100	43,569,500	(9,935,600)	-18.57%
TID NO. 8	7,137,600	6,661,500	(476,100)	-6.67%
TID NO. 9	2,119,200	2,382,200	263,000	12.41%
TID NO. 10	9,987,000	11,586,700	1,599,700	16.02%
TID NO. 11	8,593,200	8,949,200	356,000	4.14%
TID NO. 12	0	1,894,500	1,894,500	0.00%
<b>TOTAL TID INCREMENTS</b>	<b>116,377,900</b>	<b>113,561,300</b>	<b>(2,816,600)</b>	<b>-2.42%</b>
<b>TOTAL EXCLUDING TID INCREMENTS</b>	<b>1,585,319,600</b>	<b>1,722,713,500</b>	<b>131,761,000</b>	<b>8.31%</b>
<b>ASSESSMENT RATIO - OUTAGAMIE CTY</b>	<b>82.8%</b>	<b>76.7%</b>		

**2025 BUDGET**  
City of Kaukauna  
Assessed Value By Property Type





# CITY OF KAUKAUNA

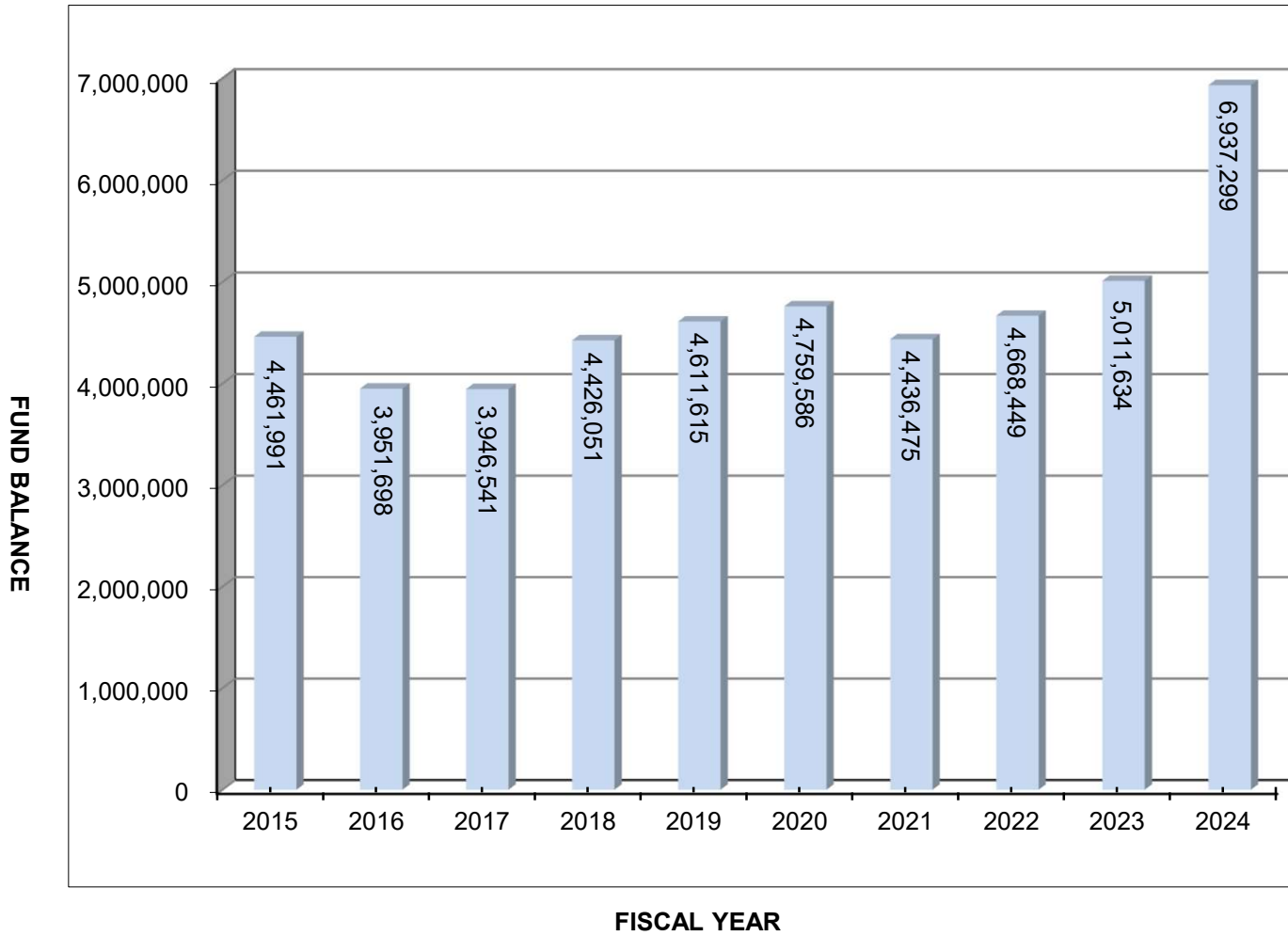
## 2025 BUDGET

SUMMARY OF MUNICIPAL TAX LEVY AND  
GENERAL FUND BALANCE - UNASSIGNED  
FOR THE FISCAL YEARS 2015 THROUGH 2024

<i>FISCAL YEAR</i>	<i>MUNICIPAL TAX LEVY</i>	<i>GENERAL FUND BALANCE</i>
<b>2015</b>	8,340,330	4,461,991
<b>2016</b>	8,377,385	3,951,698
<b>2017</b>	8,823,643	3,946,541
<b>2018</b>	8,990,163	4,426,051
<b>2019</b>	9,277,707	4,611,615
<b>2020</b>	9,626,857	4,759,586
<b>2021</b>	10,336,537	4,436,475
<b>2022</b>	12,288,627	4,668,449
<b>2023</b>	12,984,885	5,011,634
<b>2024</b>	13,205,161	6,937,299 *

\* Preliminary estimate for 2025 budget

**2025 BUDGET**  
City of Kaukauna  
FUND BALANCE - GENERAL FUND



**CITY OF KAUKAUNA**

**2025 BUDGET**

PROJECTED FUND BALANCE AS OF DECEMBER 31, 2024

	GENERAL FUND	ENVIRON- MENTAL CENTER FUND	REDEVELOP- MENT AUTHORITY FUND	GENERAL DEBT SERVICE FUND	CAPITAL PROJECTS FUND	GRIGNON MANSION FUND	SPECIAL ASSESSMENT FUND	NELSON CROSSING FUND	SPACE NEEDS FUND
<b>BALANCE AS OF DECEMBER 31, 2023</b>									
Inventories and Prepaid Expenses	66,919	0	0	0	0	0	0	0	0
Assigned For Subsequent Years' Expenditure	425,000	5,342	981,060	5,425,238	10,382,753	594	1,334,071	3,670	0
Unassigned	5,011,634	0	0	0	0	0	0	0	0
<b>Total</b>	<b>5,503,553</b>	<b>5,342</b>	<b>981,060</b>	<b>5,425,238</b>	<b>10,382,753</b>	<b>594</b>	<b>1,334,071</b>	<b>3,670</b>	<b>0</b>
<b>PROJECTED CHANGE IN FUND BALANCE FROM 2022 OPERATIONS</b>									
Revenues And Operating Transfers In	19,471,843	42,459	162,744	7,742,574	9,676,194	27,121	1,610,264	4,987	0
Expenditures And Operating Transfers Out	(17,546,178)	(41,440)	(169,562)	(7,446,062)	(9,484,822)	(35,000)	(2,189,601)	(2,973)	0
<b>Total</b>	<b>1,925,665</b>	<b>1,019</b>	<b>(6,818)</b>	<b>296,512</b>	<b>191,372</b>	<b>(7,879)</b>	<b>(579,337)</b>	<b>2,014</b>	<b>0</b>
<b>ADJUSTMENTS TO FUND BALANCE</b>									
Transfers to Other Funds	0	0	0	0	0	0	0	0	0
Transfers From Other Funds	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BALANCE AS OF DECEMBER 31, 2024</b>									
Inventories and Prepaid Expenses	66,919	0	0	0	0	0	0	0	0
Assigned For Subsequent Years' Expenditure	425,000	5,342	981,060	5,425,238	10,382,753	594	1,334,071	3,670	0
Unassigned	6,937,299	1,019	(6,818)	296,512	191,372	(7,879)	(579,337)	2,014	0
<b>Total</b>	<b>7,429,218</b>	<b>6,361</b>	<b>974,242</b>	<b>5,721,750</b>	<b>10,574,125</b>	<b>(7,285)</b>	<b>754,734</b>	<b>5,684</b>	<b>0</b>

# CITY OF KAUKAUNA

## 2025 BUDGET

### SUMMARY OF REVENUES & EXPENDITURES FOR ALL FUNDS

<i>FUND</i>	<i>2023 BUDGET</i>	<i>2023 ACTUAL</i>	<i>2024 BUDGET</i>	<i>2024 ESTIMATED ACTUAL</i>	<i>2025 BUDGET</i>
<b>REVENUES</b>					
<b>General</b>	16,581,990	17,800,502	18,830,495	19,471,843	19,756,868
<b>Special Revenues</b>					
<b>1000 Islands</b>	45,000	94,880	40,000	42,459	70,000
<b>Redevelopment Authority</b>	117,000	188,419	153,000	162,744	132,000
<b>Special Assessment</b>	1,230,000	1,164,440	1,275,000	1,610,264	1,600,000
<b>Grignon Mansion</b>	27,000	27,594	35,000	27,121	17,000
<b>Solid Waste</b>	385,000	385,098	395,000	399,505	410,500
<b>Vehicle Registration Fee</b>	170,000	137,581	165,000	145,578	150,000
<b>RedHill Landfill</b>	75,000	74,619	86,000	79,850	80,000
<b>Nelson Crossing</b>	4,986	4,949	4,987	4,987	5,000
<b>Subdivision Fee</b>	20,100	10,931	57,000	15,109	38,000
<b>Debt Service</b>	6,906,787	7,039,020	7,364,954	7,742,574	7,997,934
<b>Capital Projects</b>	7,749,000	11,399,854	9,031,000	9,676,194	7,857,850
<b>Industrial Park</b>	450,000	0	0	1,000	0
<b>Space Needs Fund</b>	0	0	0	0	0
<b>Municipal Services Building</b>	5,000	36,604	15,000	37,695	30,000
<b>Tax Incremental Districts (TIDs)</b>	6,509,690	3,625,355	12,544,877	11,428,645	3,459,237
<b>Enterprise</b>					
<b>Storm Water Utility</b>	1,568,835	1,601,640	1,874,101	1,874,462	2,223,585
<b>Sanitary Sewer Utility</b>	4,312,969	4,781,113	4,837,500	4,829,922	4,718,500
<b>TOTAL REVENUES</b>	46,158,357	48,372,599	56,708,914	57,549,952	48,546,472

# CITY OF KAUKAUNA

## 2025 BUDGET

### SUMMARY OF REVENUES & EXPENDITURES FOR ALL FUNDS

<i>FUND</i>	<i>2023 BUDGET</i>	<i>2023 ACTUAL</i>	<i>2024 BUDGET</i>	<i>2024 ESTIMATED ACTUAL</i>	<i>2025 BUDGET</i>
<b>EXPENDITURES</b>					
<b>General</b>	16,844,389	17,448,384	18,830,495	17,546,178	19,756,868
<b>Special Revenue</b>					
<b>1000 Islands</b>	40,000	70,208	40,000	41,440	70,000
<b>Redevelopment Authority</b>	100,000	254,647	150,000	169,562	150,000
<b>Special Assessment</b>	1,209,000	922,000	2,290,000	2,189,601	2,081,000
<b>Grignon Mansion</b>	27,000	27,000	35,000	35,000	17,000
<b>Solid Waste</b>	455,000	391,704	455,000	445,000	366,000
<b>Vehicle Registration Fee</b>	200,000	200,000	185,000	185,000	114,000
<b>RedHill Landfill</b>	50,000	165,843	225,000	50,000	50,000
<b>Nelson Crossing</b>	4,972	2,937	4,973	2,973	4,999
<b>Subdivision Fee</b>	0	0	0	0	0
<b>Debt Service</b>	7,029,330	7,104,276	7,433,920	7,446,062	8,213,934
<b>Capital Projects</b>					
<b>Industrial Park</b>	1,000	577	241,000	240,600	1,000
<b>Space Needs Fund</b>	0	0	0	0	0
<b>Municipal Services Building</b>	612	78,732	35,612	20,612	20,612
<b>Tax Incremental Districts (TIDs)</b>	6,641,989	3,279,365	13,737,500	3,107,450	10,025,487
<b>Enterprise</b>					
<b>Storm Water Utility</b>	1,539,895	1,425,108	1,620,942	1,639,865	1,770,701
<b>Sanitary Sewer Utility</b>	3,906,819	3,948,959	3,991,940	4,560,511	4,107,180
<b>TOTAL EXPENDITURES</b>	49,658,764	42,123,691	60,317,382	47,164,677	55,920,780

**CITY OF KAUKAUNA**  
**2025 BUDGET**  
**GENERAL FUND**  
**REVENUES - NON-COVERED SERVICE**

DESCRIPTION	2023	2023	2024	2024	2025
	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
<b>TAXES</b>					
Property Taxes - General	7,562,310	7,562,523	8,045,681	8,047,443	8,102,181
Public Accommodation Tax	5,000	6,961	5,000	6,300	5,000
In Lieu of Taxes - Utilities	2,207,245	2,132,563	1,996,105	2,118,214	2,148,519
In Lieu of Taxes - Round House	22,598	22,595	24,328	24,330	25,275
In Lieu of Taxes - Housing Authority	19,500	10,768	19,500	19,245	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	140	0	(7,859)	0
County Sales Tax	205,000	222,329	225,000	210,023	225,000
<b>TOTAL TAXES</b>	<b>10,131,653</b>	<b>10,067,879</b>	<b>10,425,614</b>	<b>10,527,696</b>	<b>10,635,475</b>
<b>INTERGOVERNMENTAL</b>					
State Shared Revenue					
State Expenditure Restraint	107,587	107,587	141,333	141,333	141,333
State Law Enforcement Grants	10,000	40,315	30,000	32,290	30,000
State Connecting Hwy Aid	75,433	75,433	91,666	107,329	107,485
State General Transportation Aid	75,433	349,527	365,696	365,750	346,695
State Personal Property Aid	93,179	93,179	93,179	93,179	264,635
State Computer Aid	66,998	66,998	66,998	66,998	66,998
Video Service Provider Aid	29,001	29,001	29,001	29,001	29,001
County Library Aid	305,325	305,325	307,428	307,428	326,706
<b>TOTAL INTERGOVERNMENTAL</b>	<b>762,956</b>	<b>1,067,365</b>	<b>1,125,302</b>	<b>1,143,309</b>	<b>1,312,853</b>
<b>REGULATION &amp; COMPLIANCE</b>					
<b>Business Licenses</b>					
Liquor Licenses	20,000	18,905	20,000	18,960	20,000
Bartender License	10,000	6,650	10,000	15,000	10,000
Cigarette License	300	225	300	240	300
Amusement	2,000	2,230	2,000	2,350	2,000
Weights & Measures	11,000	14,888	11,000	14,340	11,000
Electrical License	0	0	0	0	0
Chicken Permits	100	216	100	216	100
Constructor License	0	0	0	0	0
Misc. Licenses	500	405	500	315	500
Cable Television Franchise Fee	145,000	128,384	145,000	123,586	145,000
<b>Non-business License</b>					
Bicycle License	0	0	0	0	0
Dog and Cat License	4,500	2,621	4,500	2,535	4,500
Other License	0	0	0	0	0
<b>Construction &amp; Building Permits</b>					
Right of Way Permits	5,000	21,967	5,000	37,043	10,000
Building Permits	275,000	353,744	278,000	308,751	300,000
Electrical Permit	0	0	0	0	0
Sign Permit	0	0	0	0	0
Other Permits	0	425	0	600	0
<b>Law &amp; Ordinance Violations</b>					
Court Fines & Forfeitures	100,000	87,100	100,000	82,368	100,000
Police Fines	20,000	13,545	20,000	12,525	20,000
Police Fees	3,000	1,391	3,000	1,500	3,000
<b>TOTAL REGULATION &amp; COMPLIANCE</b>	<b>596,400</b>	<b>652,695</b>	<b>599,400</b>	<b>620,329</b>	<b>626,400</b>

**CITY OF KAUKAUNA**  
**2025 BUDGET**  
**GENERAL FUND**  
**REVENUES - NON-COVERED SERVICE**

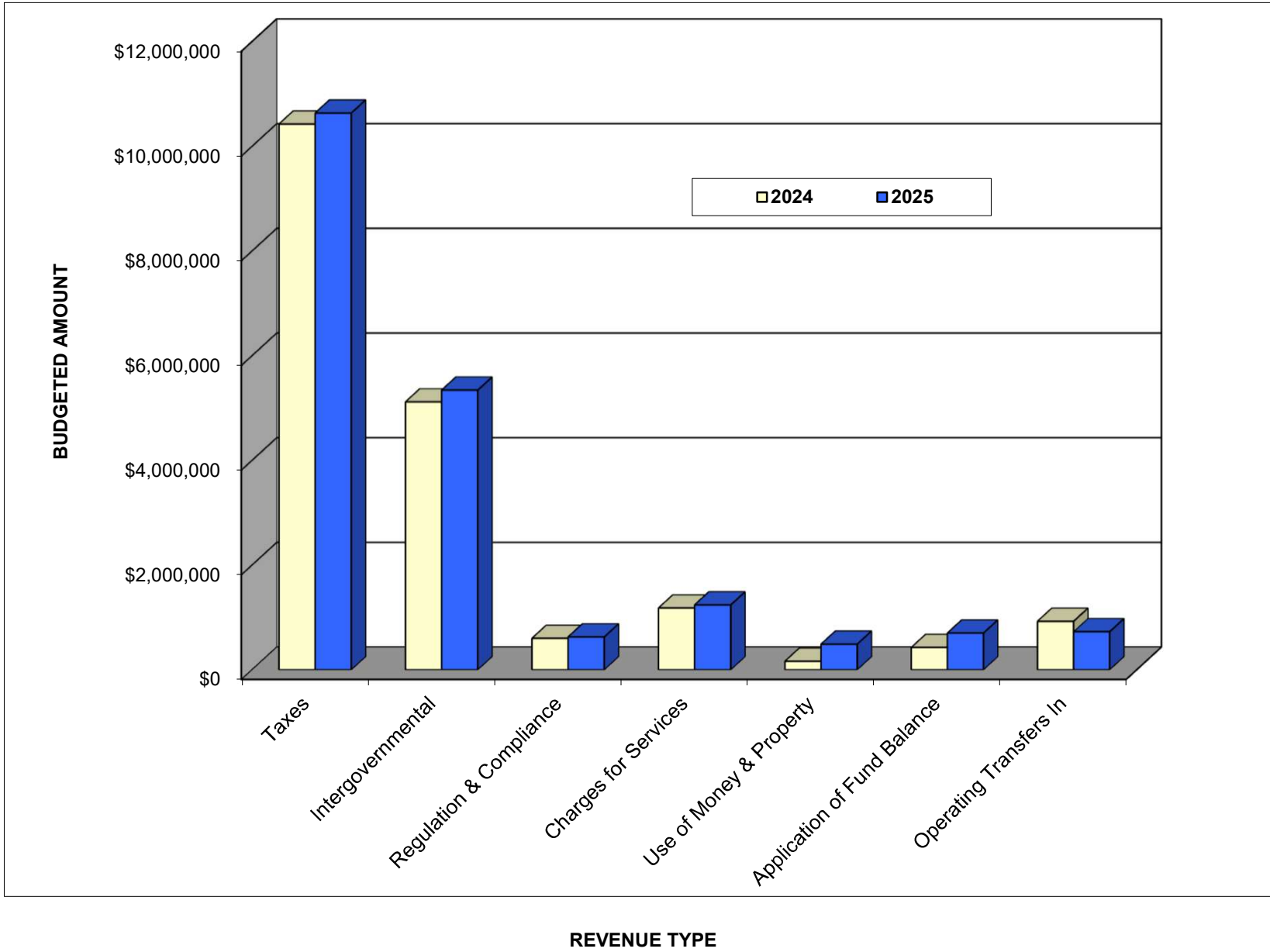
DESCRIPTION	2023	2023	2024	2024	2025
	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
<b>CHARGES FOR SERVICE</b>					
General Government Fees					
Planning & Zoning Fees	1,000	1,360	1,000	1,300	1,000
General Government Fees	1,000	698	1,000	200	1,000
Real Estate Report Request Fees	14,000	11,325	14,000	11,625	14,000
Publication Fees	1,500	1,075	1,500	1,075	1,500
Law Enforcement Fees	3,000	276	3,000	100	3,000
Ambulance Fees - Covered Services	622,820	691,574	763,256	763,237	767,865
Other Public Safety	0	0	0	0	0
Highway & Street Dept Charges	150	1,316	150	0	150
Engineering Inspection Fees	0	0	0	0	0
Weed & Nuisance Control Charges	5,000	7,584	5,000	9,000	5,000
Alcohol & Drug Abuse Donations	1,500	1,364	1,500	1,350	1,500
Library Fines & Fees	7,000	7,928	7,000	8,112	7,000
Park Fees	200	100	200	0	200
1000 Islands User Fees	18,000	14,775	15,000	16,060	15,000
Community Center Fees	500	1,544	500	1,200	500
Swimming Pool Fees	100,000	123,803	159,775	205,415	214,825
Community Enrichment Event Fees	41,033	44,966	41,033	84,984	44,100
Recreation Fees	177,000	108,653	118,000	102,250	102,000
Plan Deposits	0	0	0	0	0
<b>TOTAL CHARGES FOR SERVICE</b>	<b>993,703</b>	<b>1,018,342</b>	<b>1,131,914</b>	<b>1,205,908</b>	<b>1,178,640</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
Interest on Investments	50,000	991,441	150,000	956,823	460,000
1000 Island Interest on Investments	6,000	5,914	7,500	6,500	7,500
Nicholas Farm Sign Rental	2,500	2,500	2,500	2,500	2,500
Sale of City Equipment	1,000	0	1,000	1,281	1,000
Insurance Recovery	0	24,317	0	20,000	15,000
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>59,500</b>	<b>1,024,172</b>	<b>161,000</b>	<b>987,104</b>	<b>486,000</b>
<b>OPERATING TRANSFERS IN</b>					
Grant Funds	1,000	5,887	1,000	7,678	1,000
Grignon Mansion Donations & Contributions	20,000	20,000	28,000	28,000	10,000
Grignon Mansion Community Foundation	7,000	7,000	7,000	7,000	7,000
1000 Island Donations & Contributions	15,000	15,050	15,000	15,000	45,000
1000 Island Kaukauna School District Aids	15,000	15,000	15,000	15,000	15,000
1000 Island Outagamie County Aids	10,000	10,000	10,000	10,000	10,000
Other Payments	7,600	33,570	7,600	2,717	7,600
Solid Waste Fund	229,000	152,000	229,000	229,000	229,000
Storm Water Utility	89,319	89,319	93,915	93,915	103,579
Sanitary Sewer Utility	123,581	123,581	128,803	128,803	151,522
Industrial Park Repayment	0	0	240,000	240,000	0
Kaukauna Utility Contribution	150,000	150,000	150,000	150,000	150,000
<b>TOTAL OPERATING TRANSFERS IN</b>	<b>667,500</b>	<b>621,407</b>	<b>925,318</b>	<b>927,113</b>	<b>729,701</b>
Application of Unassigned Fund Balance	32,000	0	425,000	0	700,000
<b>TOTAL NON-COVERED SERVICES</b>	<b>13,243,713</b>	<b>14,451,859</b>	<b>14,793,547</b>	<b>15,411,459</b>	<b>15,669,069</b>

**CITY OF KAUKAUNA**  
**2025 BUDGET**  
**GENERAL FUND**  
**REVENUE - COVERED SERVICE**

<i>DESCRIPTION</i>	<i>2023 BUDGET</i>	<i>2023 ACTUAL</i>	<i>2024 BUDGET</i>	<i>2024 ESTIMATED ACTUAL</i>	<i>2025 BUDGET</i>
<b>INTERGOVERNMENTAL</b>					
Shared Revenue - Covered Services	2,168,948	2,168,548	2,726,936	2,726,936	2,790,027
Expend Restraint - Covered Services	208,846	208,846	274,352	274,352	274,352
Fire Insurance Dues - Covered Services	55,000	62,543	55,000	73,145	70,000
State Connecting Hwy Aid - Covered Services	32,328	32,328	39,286	45,997	46,065
General Transportation Aid - Covered Services	827,105	815,562	895,324	895,457	848,804
<b>TOTAL INTERGOVERNMENTAL</b>	<b>3,292,228</b>	<b>3,287,827</b>	<b>3,990,898</b>	<b>4,015,886</b>	<b>4,029,249</b>
<b>CHARGES FOR SERVICE</b>					
Fire Protection Fees - Covered Services	50	15	50	15	50
Garbage Collection - Covered Services	1,000	218	1,000	220	1,000
Recycling Proceeds	25,000	36,872	25,000	38,391	37,500
Snow Removal - Covered Services	20,000	23,712	20,000	5,872	20,000
<b>TOTAL CHARGES FOR SERVICE</b>	<b>46,050</b>	<b>60,816</b>	<b>46,050</b>	<b>44,498</b>	<b>58,550</b>
<b>TOTAL - COVERED SERVICES</b>	<b>3,338,278</b>	<b>3,348,643</b>	<b>4,036,948</b>	<b>4,060,384</b>	<b>4,087,799</b>
<b>TOTAL REVENUE SOURCES</b>	<b>16,581,990</b>	<b>17,800,502</b>	<b>18,830,495</b>	<b>19,471,843</b>	<b>19,756,868</b>



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



# CITY OF KAUKAUNA

## 2025 Budget GENERAL FUND EXPENDITURES - NON-COVERED SERVICE

DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 ESTIMATED ACTUAL	2025 BUDGET
<b>GENERAL GOVERNMENT</b>					
Assessment	48,150	57,209	47,650	42,650	84,650
Auditing Services	28,000	26,371	27,500	30,445	35,250
City Attorney	154,171	150,493	212,473	193,997	229,774
City Clerk	263,051	273,713	271,196	294,220	272,281
Commissioners	4,573	4,572	4,573	4,573	4,572
Common Council	50,426	50,777	54,646	47,419	55,265
Community Enrichment	223,590	217,163	250,379	260,494	348,445
Elections	32,727	21,687	42,039	36,243	42,192
Finance	393,387	440,328	401,019	483,879	551,066
Human Resources	328,438	338,303	415,536	275,942	341,677
Information Technology	364,198	362,036	405,134	370,974	398,241
Mayor	211,417	204,076	220,800	223,665	233,855
Municipal Building Maintenance	116,150	99,727	114,500	116,000	134,600
Municipal Judge	47,669	50,247	53,634	59,967	63,448
Office Equipment & Supplies	17,600	17,414	19,800	21,500	21,000
Planning/Community Development	349,545	332,259	343,105	188,382	295,564
SPAR Building Maintenance	71,900	56,208	70,100	49,970	75,400
<b>TOTAL GENERAL GOVERNMENT</b>	<b>2,704,992</b>	<b>2,702,583</b>	<b>2,954,084</b>	<b>2,700,319</b>	<b>3,187,280</b>
<b>PUBLIC SAFETY</b>					
Ambulance	88,375	83,842	91,475	89,925	86,425
Building Inspection	296,015	218,921	219,492	232,407	238,874
Police	3,892,019	3,932,863	4,114,351	4,126,047	4,268,766
School Patrol	61,883	63,894	63,454	63,484	65,058
<b>TOTAL PUBLIC SAFETY</b>	<b>4,338,292</b>	<b>4,299,519</b>	<b>4,488,772</b>	<b>4,511,863</b>	<b>4,659,123</b>
<b>HEALTH &amp; SOCIAL SERVICES</b>					
Alcohol & Other Drug Awareness	2,500	4,484	2,500	2,800	4,800
<b>TOTAL HEALTH &amp; SOCIAL SERVICES</b>	<b>2,500</b>	<b>4,484</b>	<b>2,500</b>	<b>2,800</b>	<b>4,800</b>
<b>TRANSPORTATION</b>					
Bridge Maintenance	16,200	22,162	13,200	11,200	13,200
Bus Subsidies	22,000	38,213	44,000	44,000	44,000
Engineering	452,231	434,051	476,764	466,467	521,056
Equipment Maintenance & Replacement	92,425	77,847	92,200	71,000	92,000
Forestry	20,000	6,440	16,500	11,700	17,500
Street Department Administration	196,136	193,634	208,368	204,134	221,911
Street Lighting	210,200	246,568	241,000	256,500	261,000
Street Maintenance	2,224,156	2,195,735	2,349,101	2,314,880	2,407,651

# CITY OF KAUKAUNA

## 2025 Budget GENERAL FUND EXPENDITURES - NON-COVERED SERVICE

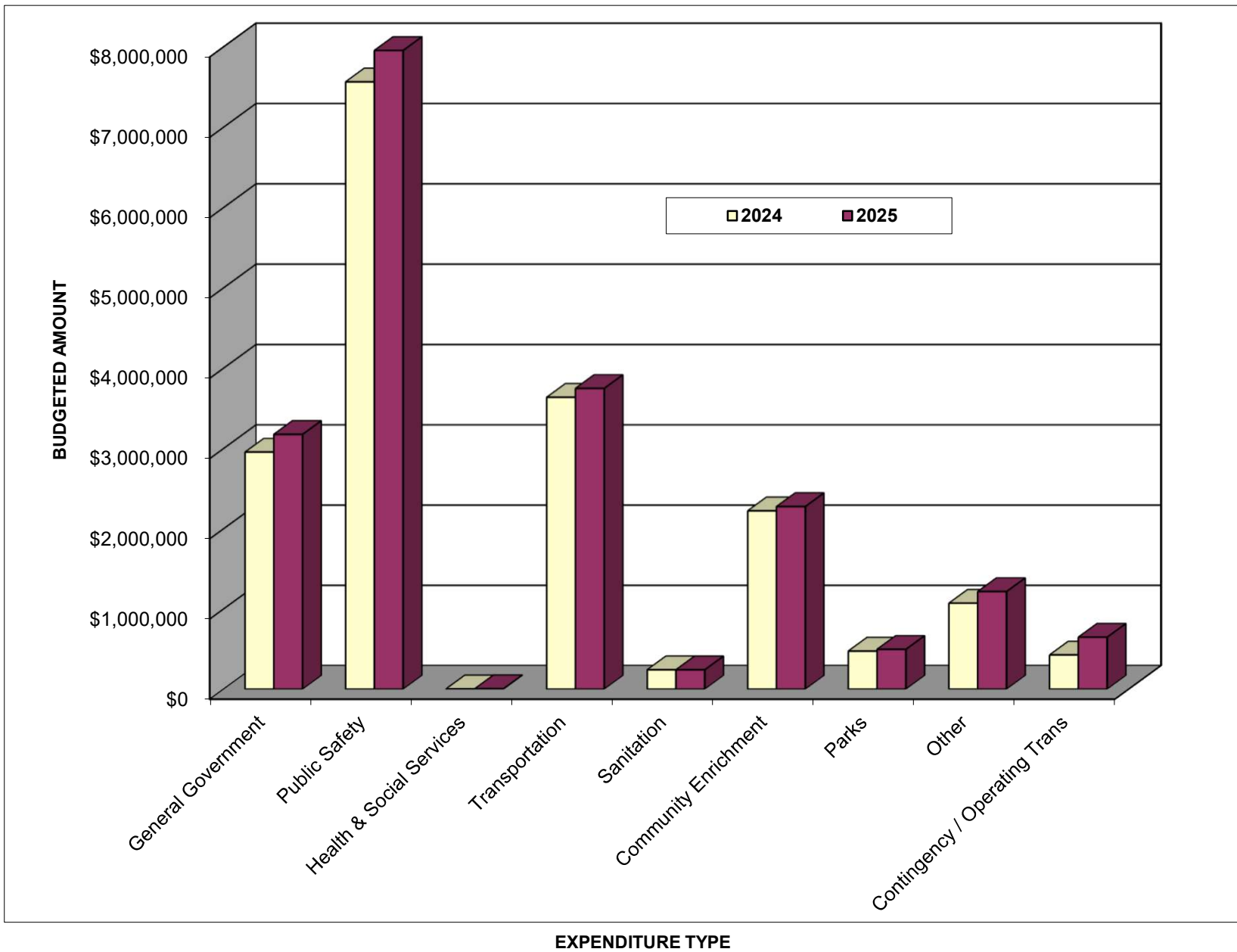
DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 ESTIMATED ACTUAL	2025 BUDGET
<b>TRANSPORTATION (CON'T)</b>					
Street Signs & Markers	27,250	21,532	27,250	22,500	27,500
Traffic Controls	24,400	26,350	23,000	41,500	30,000
Weed Control	3,600	2,182	3,800	2,000	3,800
<b>TOTAL TRANSPORTATION</b>	<b>3,288,598</b>	<b>3,264,715</b>	<b>3,495,183</b>	<b>3,445,881</b>	<b>3,639,618</b>
<b>COMMUNITY ENRICHMENT</b>					
Adult Programs	162,428	127,676	137,857	89,045	105,251
Athletic Field	61,000	52,053	59,000	57,900	68,500
Civic Promotions	15,000	15,479	15,000	45,000	38,400
Community Center	3,600	2,649	3,000	3,000	3,000
Dance Classes	86,967	33,112	49,755	20,200	33,339
Grignon Mansion	81,138	79,681	75,111	51,554	8,020
Library	1,300,162	1,301,661	1,378,259	1,384,037	1,461,107
Swimming Pool	353,897	297,042	371,671	353,574	417,824
Youth Programs	171,828	115,931	133,630	117,613	140,726
<b>TOTAL COMMUNITY ENRICHMENT</b>	<b>2,236,020</b>	<b>2,025,285</b>	<b>2,223,283</b>	<b>2,121,923</b>	<b>2,276,167</b>
<b>CONSERVATION &amp; DEVELOPMENT OF NATURAL RESOURCES</b>					
Parks	157,000	255,629	148,000	133,050	185,650
1000 Islands Environmental Center	281,618	271,876	325,706	245,228	309,902
<b>TOTAL CONSERVATION</b>	<b>438,618</b>	<b>527,506</b>	<b>473,706</b>	<b>378,278</b>	<b>495,552</b>
<b>OTHER</b>					
Health Insurance	304,252	331,979	873,331	458,042	498,981
Property & Liability Insurance	186,027	211,987	197,555	215,075	206,002
Earmarked Funding - Staffing Assessment	0	0	0	0	510,000
<b>TOTAL OTHER</b>	<b>490,279</b>	<b>543,966</b>	<b>1,070,886</b>	<b>673,117</b>	<b>1,214,983</b>
Contingent Expenditures	32,000	0	425,000	0	618,000
Transfer to Debt Service	0	0	240,000	240,000	0
<b>SUB-TOTAL NON-COVERED SERVICES</b>	<b>13,531,299</b>	<b>13,368,057</b>	<b>15,373,414</b>	<b>14,074,180</b>	<b>16,095,523</b>

# CITY OF KAUKAUNA

## 2025 Budget GENERAL FUND EXPENDITURES - COVERED SERVICE

DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 ESTIMATED ACTUAL	2025 BUDGET
<b>PUBLIC SAFETY</b>					
Fire	2,933,525	2,926,031	3,068,181	3,156,598	3,288,295
Fire Safety	7,365	5,966	6,600	6,600	7,050
<b>TOTAL PUBLIC SAFETY</b>	<b>2,940,890</b>	<b>2,931,997</b>	<b>3,074,781</b>	<b>3,163,198</b>	<b>3,295,345</b>
<b>SANITATION</b>					
Refuse Collection	112,400	102,442	101,800	98,500	101,500
Refuse Disposal	139,000	137,233	139,000	137,400	139,000
<b>TOTAL SANITATION</b>	<b>251,400</b>	<b>239,675</b>	<b>240,800</b>	<b>235,900</b>	<b>240,500</b>
<b>TRANSPORTATION</b>					
Snow & Ice Control	120,800	144,026	141,500	72,900	125,500
<b>TOTAL TRANSPORTATION</b>	<b>120,800</b>	<b>144,026</b>	<b>141,500</b>	<b>72,900</b>	<b>125,500</b>
<b>SUB-TOTAL COVERED SERVICES</b>	<b>3,313,090</b>	<b>3,315,698</b>	<b>3,457,081</b>	<b>3,471,998</b>	<b>3,661,345</b>
<b>TOTAL EXPENDITURES</b>	<b>16,844,389</b>	<b>16,683,755</b>	<b>18,830,495</b>	<b>17,546,178</b>	<b>19,756,868</b>

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



**CITY OF KAUKAUNA**

**2025 BUDGET**

*GENERAL FUND*

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

<i>DESCRIPTION</i>	<i>PERSONNEL SERVICES</i>	<i>NON-PERSONNEL SERVICES</i>	<i>OUTLAY</i>	<i>TOTAL EXPENDITURES</i>
<b>GENERAL GOVERNMENT</b>				
Assessment	150	84,500	-	84,650
Auditing Services	-	35,250	-	35,250
City Attorney	223,004	6,770	-	229,774
City Clerk	216,601	55,680	-	272,281
Commissioners	4,572	-	-	4,572
Common Council	45,115	10,150	-	55,265
Community Enrichment	295,845	52,600	-	348,445
Elections	25,742	16,450	-	42,192
Finance	443,644	107,422	-	551,066
Human Resources	283,148	58,529	-	341,677
Information Technology	139,912	258,329	-	398,241
Mayor	224,955	8,900	-	233,855
Municipal Service Building	-	114,600	20,000	134,600
Municipal Judge	46,498	15,750	1,200	63,448
Mailroom & Supplies	-	21,000	-	21,000
Planning/Community Development	257,884	35,180	2,500	295,564
SPAR Building Maintenance	-	67,400	8,000	75,400
<b>TOTAL GENERAL GOVERNMENT</b>	<b>2,207,070</b>	<b>948,510</b>	<b>31,700</b>	<b>3,187,280</b>
<b>PUBLIC SAFETY</b>				
Ambulance	-	82,425	4,000	86,425
Building Inspection	143,974	94,900	-	238,874
Police	3,911,901	239,340	117,525	4,268,766
School Patrol	63,808	1,250	-	65,058
<b>TOTAL PUBLIC SAFETY</b>	<b>4,119,683</b>	<b>417,915</b>	<b>121,525</b>	<b>4,659,123</b>
<b>HEALTH &amp; SOCIAL SERVICES</b>				
Alcohol & Other Drug Awareness	-	4,800	-	4,800
<b>TOTAL HEALTH &amp; SOCIAL SERVICES</b>	<b>-</b>	<b>4,800</b>	<b>-</b>	<b>4,800</b>
<b>TRANSPORTATION</b>				
Bridge Maintenance	-	13,200	-	13,200
Bus Subsidies	-	44,000	-	44,000
Engineering	505,956	9,900	5,200	521,056
Equip Maintenance & Replacement	-	92,000	-	92,000
Forestry	-	17,500	-	17,500
Street Department Administration	214,011	7,900	-	221,911
Street Lighting	-	261,000	-	261,000
Street Maintenance	2,286,151	120,500	1,000	2,407,651
Street Signs & Markers	-	27,500	-	27,500
Traffic Controls	-	15,000	15,000	30,000
Weed Control	-	3,800	-	3,800
<b>TOTAL TRANSPORTATION</b>	<b>3,006,118</b>	<b>612,300</b>	<b>21,200</b>	<b>3,639,618</b>

**CITY OF KAUKAUNA**

**2025 BUDGET**

**GENERAL FUND**

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

<i>DESCRIPTION</i>	<i>PERSONNEL SERVICES</i>	<i>NON-PERSONNEL SERVICES</i>	<i>OUTLAY</i>	<i>TOTAL EXPENDITURES</i>
<b>COMMUNITY ENRICHMENT</b>				
Adult Sports	92,151	13,100	-	105,251
Athletic Field	-	64,500	4,000	68,500
Civic Promotions	-	38,400	-	38,400
Community Center	-	3,000	-	3,000
Dance Classes	29,389	3,950	-	33,339
Grignon Mansion	-	8,020	-	8,020
Library	786,186	665,501	9,420	1,461,107
Swimming Pool	267,324	150,500	-	417,824
Youth Sports	102,526	38,200	-	140,726
<b>TOTAL COMMUNITY ENRICHMENT</b>	<b>1,277,576</b>	<b>985,171</b>	<b>13,420</b>	<b>2,276,167</b>
<b>CONSERVATION &amp; DEVELOPMENT OF NATURAL RESOURCES</b>				
Parks	-	170,150	15,500	185,650
1000 Islands Environmental Center	254,002	55,900	-	309,902
<b>TOTAL CONSERVATION</b>	<b>254,002</b>	<b>226,050</b>	<b>15,500</b>	<b>495,552</b>
<b>OTHER</b>				
Health Insurance	498,981	-	-	498,981
Property & Liability Insurance	-	206,002	-	206,002
Earmarked Funding - Staffing Assessme	510,000	-	-	510,000
<b>TOTAL OTHER</b>	<b>1,008,981</b>	<b>206,002</b>	<b>-</b>	<b>1,214,983</b>
Contingent Expenditures	-	618,000	-	618,000
Transfer to Debt Service	-	-	-	-
<b>SUB-TOTAL NON-COVERED SERVICES</b>	<b>11,873,430</b>	<b>4,018,748</b>	<b>203,345</b>	<b>16,095,523</b>

**CITY OF KAUKAUNA**

**2025 BUDGET**

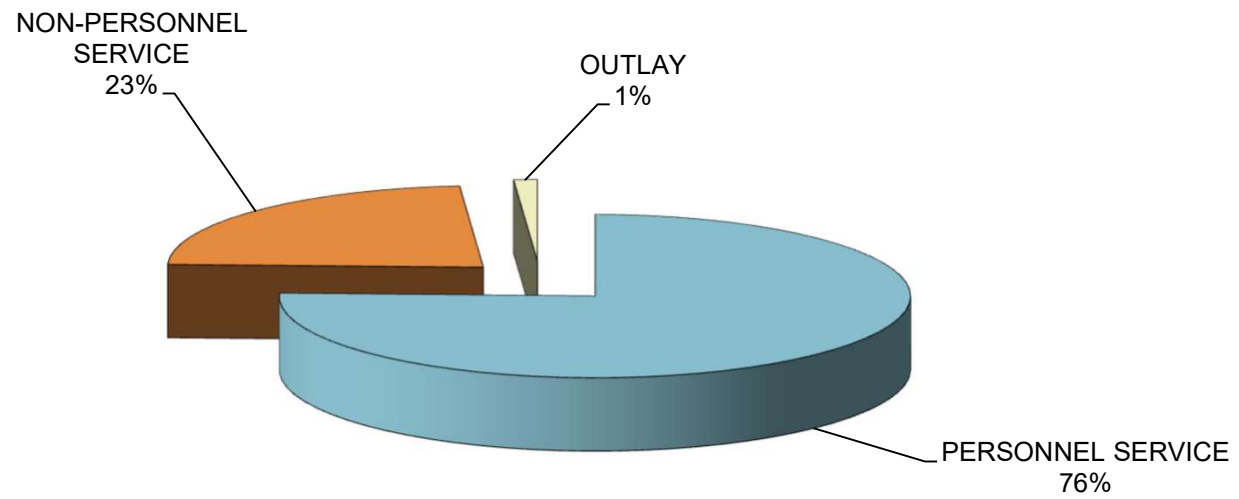
*GENERAL FUND*

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

<i>DESCRIPTION</i>	<i>PERSONNEL SERVICES</i>	<i>NON-PERSONNEL SERVICES</i>	<i>OUTLAY</i>	<i>TOTAL EXPENDITURES</i>
<b>PUBLIC SAFETY</b>				
<b>Fire</b>	3,066,845	187,050	34,400	3,288,295
<b>Fire Safety</b>	-	7,050	-	7,050
<b>TOTAL PUBLIC SAFETY</b>	3,066,845	194,100	34,400	3,295,345
<b>TRANSPORTATION</b>				
<b>Snow &amp; Ice Removal</b>	-	125,500	-	125,500
<b>TOTAL TRANSPORTATION</b>	-	125,500	-	125,500
<b>SANITATION</b>				
<b>Refuse Collection</b>	-	101,500	-	101,500
<b>Refuse Disposal</b>	-	139,000	-	139,000
<b>TOTAL SANITATION</b>	-	240,500	-	240,500
<b>SUB-TOTAL COVERED SERVICES</b>	3,066,845	560,100	34,400	3,661,345
<b>TOTAL EXPENDITURES</b>	14,940,275	4,578,848	237,745	19,756,868



**CITY OF KAUKAUNA  
2025 Budgeted General Fund Expenditures by Type**



**CITY OF KAUKAUNA**

**2025 BUDGET**

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

<i>DESCRIPTION</i>	<i>2023 BUDGET</i>	<i>2023 ACTUAL</i>	<i>2024 BUDGET</i>	<i>2024</i>	
				<i>ESTIMATED ACTUAL</i>	<i>2025 BUDGET</i>
<b>REVENUE</b>					
Property Taxes					
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
Donations & Contributions	20,000	69,880	15,000	17,459	45,000
<b>TOTAL REVENUE</b>	<b>45,000</b>	<b>94,880</b>	<b>40,000</b>	<b>42,459</b>	<b>70,000</b>
<b>NON-PERSONNEL SERVICES</b>					
Transfer to General Fund	40,000	40,050	40,000	40,000	70,000
Restricted/Other		30,158		1,440	
<b>TOTAL NONPERSONNEL SERVICES</b>	<b>40,000</b>	<b>70,208</b>	<b>40,000</b>	<b>41,440</b>	<b>70,000</b>
<b>TOTAL EXPENDITURES</b>	<b>40,000</b>	<b>70,208</b>	<b>40,000</b>	<b>41,440</b>	<b>70,000</b>
<b>OTHER FINANCING SOURCES</b>					
Transfer from General Fund	0		0		0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>5,000</b>	<b>24,672</b>	<b>0</b>	<b>1,019</b>	<b>0</b>

Cash Balance at December 31, 2023

5,342

Cash Balance at December 31, 2024

6,361

Cash Balance at December 31, 2025

6,361

**CITY OF KAUKAUNA**

**2025 BUDGET**

*REDEVELOPMENT AUTHORITY, SPECIAL REVENUE FUND (206 & 218)*

*REVENUE & EXPENDITURE SUMMARY*

<i>DESCRIPTION</i>	<i>2023</i>	<i>2023</i>	<i>2024</i>	<i>2024</i>	<i>2025</i>
	<i>BUDGET</i>	<i>ACTUAL</i>	<i>BUDGET</i>	<i>ESTIMATED ACTUAL</i>	<i>BUDGET</i>
<b>REVENUE</b>					
Loan Payments	105,000	125,470	105,000	94,671	80,000
Interest	12,000	62,949	48,000	68,073	52,000
<b>TOTAL REVENUE</b>	<b>117,000</b>	<b>188,419</b>	<b>153,000</b>	<b>162,744</b>	<b>132,000</b>
<b>EXPENDITURES</b>					
Economic Development	100,000	254,647	150,000	169,562	150,000
<b>TOTAL EXPENDITURES</b>	<b>100,000</b>	<b>254,647</b>	<b>150,000</b>	<b>169,562</b>	<b>150,000</b>
<b>EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES &amp; EXPENDITURES</b>	<b>17,000</b>	<b>(66,228)</b>	<b>3,000</b>	<b>(6,818)</b>	<b>(18,000)</b>

<b>Cash Balance at December 31, 2023</b>	981,060		
<b>Cash Balance at December 31, 2024</b>		974,242	
<b>Cash Balance at December 31, 2025</b>			956,242

**CITY OF KAUKAUNA**

**2025 BUDGET**

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

DESCRIPTION	2023	2023	2024	2024	2025
	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
<b>REVENUE</b>					
Special Assessments	1,100,000	1,054,095	1,100,000	1,326,851	1,400,000
Interest On Special Assessments	130,000	110,344	175,000	283,413	200,000
<b>TOTAL REVENUE</b>	<b>1,230,000</b>	<b>1,164,440</b>	<b>1,275,000</b>	<b>1,610,264</b>	<b>1,600,000</b>
<b>EXPENDITURES</b>					
Sanitary Sewer Improvements	0	0	0	0	0
Street Improvements	304,000	0	1,500,000	1,490,000	1,500,000
Sidewalk Improvements	500,000	357,000	260,000	84,601	0
Utility Systems Improvements	200,000	360,000	325,000	410,000	431,000
<b>TOTAL EXPENDITURES</b>	<b>1,004,000</b>	<b>717,000</b>	<b>2,085,000</b>	<b>1,984,601</b>	<b>1,931,000</b>
<b>OTHER FINANCING USES</b>					
Operating Transfer to Debt Service	205,000	205,000	205,000	205,000	150,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>205,000</b>	<b>205,000</b>	<b>205,000</b>	<b>205,000</b>	<b>150,000</b>
<b>EXCESS (DEFICIT) OF REVENUE &amp; OTHER FINANCING SOURCES OVER EXPEND.</b>	<b>21,000</b>	<b>242,440</b>	<b>(1,015,000)</b>	<b>(579,337)</b>	<b>(481,000)</b>

Cash Balance at December 31, 2023	1,334,071		
Cash Balance at December 31, 2024		754,734	
Cash Balance at December 31, 2025			273,734

**CITY OF KAUKAUNA**  
**2025 BUDGET**  
*GRIGNON MANSION (219)*  
**REVENUE & EXPENDITURE SUMMARY**

<i>DESCRIPTION</i>	<i>2023 BUDGET</i>	<i>2023 ACTUAL</i>	<i>2024 BUDGET</i>	<i>2024</i>	
				<i>ESTIMATED ACTUAL</i>	<i>2025 BUDGET</i>
<b>REVENUE</b>					
Community Foundation	7,000	7,494	7,000	7,121	7,000
Donations, Grants, Contirbtions	20,000	20,100	28,000	20,000	10,000
<b>TOTAL REVENUE</b>	<b>27,000</b>	<b>27,594</b>	<b>35,000</b>	<b>27,121</b>	<b>17,000</b>
<b>OTHER FINANCING USES</b>					
Transfer to General Fund	27,000	27,000	35,000	35,000	17,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>27,000</b>	<b>27,000</b>	<b>35,000</b>	<b>35,000</b>	<b>17,000</b>
<b>EXCESS (DEFICIT) OF REVENUE, OTHER FINANCING USES &amp; EXPENDITURES</b>					
	0	594	0	(7,879)	0
<b>Cash Balance at December 31, 2023</b>	594				
<b>Cash Balance at December 31, 2024</b>				(7,285)	
<b>Cash Balance at December 31, 2025</b>					(7,285)

**CITY OF KAUKAUNA**  
**2025 BUDGET**  
**SOLID WASTE FUND (220)**  
**REVENUE & EXPENDITURE SUMMARY**

<i>DESCRIPTION</i>	<i>2023 BUDGET</i>	<i>2023 ACTUAL</i>	<i>2024 BUDGET</i>	<i>2024 ESTIMATED ACTUAL</i>	<i>2025 BUDGET</i>
<b>REVENUE</b>					
Recycling And Garbage Collection	375,000	380,117	380,000	389,505	395,500
Other Revenue	10,000	4,981	15,000	10,000	15,000
<b>TOTAL REVENUE</b>	<b>385,000</b>	<b>385,098</b>	<b>395,000</b>	<b>399,505</b>	<b>410,500</b>
<b>EXPENDITURES</b>					
General Supplies	10,000	23,704	10,000	0	10,000
Refuse Disposal	216,000	216,000	216,000	216,000	127,000
<b>TOTAL EXPENDITURES</b>	<b>226,000</b>	<b>239,704</b>	<b>226,000</b>	<b>216,000</b>	<b>137,000</b>
<b>OTHER FINANCING USES</b>					
Transfer to General Fund	229,000	152,000	229,000	229,000	229,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>229,000</b>	<b>152,000</b>	<b>229,000</b>	<b>229,000</b>	<b>229,000</b>
<b>EXCESS (DEFICIT) OF REVENUE, OTHER FINANCING USES &amp; EXPENDITURES</b>	<b>(70,000)</b>	<b>(6,606)</b>	<b>(60,000)</b>	<b>(45,495)</b>	<b>44,500</b>
Cash Balance at December 31, 2023	55,033				
Cash Balance at December 31, 2024				9,538	
Cash Balance at December 31, 2025					54,038

**CITY OF KAUKAUNA**

**2025 BUDGET**

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

<i>DESCRIPTION</i>	<i>2023 BUDGET</i>	<i>2023 ACTUAL</i>	<i>2024 BUDGET</i>	<i>2024 ESTIMATED ACTUAL</i>	<i>2025 BUDGET</i>
<b>REVENUE</b>					
Registration Fee	170,000	137,581	165,000	145,578	150,000
<b>TOTAL REVENUE</b>	170,000	137,581	165,000	145,578	150,000
<b>EXPENDITURES</b>	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	0	0	0	0	0
<b>OTHER FINANCING USES</b>					
Operating Transfer to Debt Service	200,000	200,000	185,000	185,000	114,000
<b>TOTAL OTHER FINANCING SOURCES</b>	200,000	200,000	185,000	185,000	114,000
<b>EXCESS (DEFICIT) OF REVENUE &amp; OTHER FINANCING SOURCES OVER EXPEND.</b>	(30,000)	(62,419)	(20,000)	(39,422)	36,000

Cash Balance at December 31, 2023

4,157

Cash Balance at December 31, 2024

(35,265)

Cash Balance at December 31, 2025

735

**CITY OF KAUKAUNA**  
**2025 BUDGET**  
*REDHILL LANDFILL FUND (222)*  
**REVENUE & EXPENDITURE SUMMARY**

<i>DESCRIPTION</i>	<i>2023 BUDGET</i>	<i>2023 ACTUAL</i>	<i>2024 BUDGET</i>	<i>2024 ESTIMATED ACTUAL</i>	<i>2025 BUDGET</i>
<b>REVENUE</b>					
Thilmany Mill	55,000	51,959	64,000	60,022	60,000
Nicolet Mill	20,000	22,660	22,000	19,828	20,000
<b>TOTAL REVENUE</b>	<b>75,000</b>	<b>74,619</b>	<b>86,000</b>	<b>79,850</b>	<b>80,000</b>
<b>EXPENDITURES</b>					
Contractual Services	0	0	0	0	0
Park Equipment Outlay	0	0	175,000	0	0
Thilmany Tip Fee Expenditures	0	120,843	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>120,843</b>	<b>175,000</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING USES</b>					
Transfer to Capital Projects	50,000	45,000	50,000	50,000	50,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>50,000</b>	<b>45,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>EXCESS (DEFICIT) OF REVENUE, OTHER FINANCING USES &amp; EXPENDITURES</b>					
	25,000	(91,224)	(139,000)	29,850	30,000
<b>Cash Balance at December 31, 2023</b>	106,415				
<b>Cash Balance at December 31, 2024</b>				136,265	
<b>Cash Balance at December 31, 2025</b>					166,265



**CITY OF KAUKAUNA**

**2025 BUDGET**

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

<i>DESCRIPTION</i>	<i>2023 BUDGET</i>	<i>2023 ACTUAL</i>	<i>2024 BUDGET</i>	<i>2024</i>	
				<i>ESTIMATED ACTUAL</i>	<i>2025 BUDGET</i>
<b>REVENUE</b>					
Property Taxes	3,500	3,500	3,500	3,500	3,500
Village of Little Chute Reimbursement	1,486	1,449	1,487	1,487	1,500
<b>TOTAL REVENUE</b>	<b>4,986</b>	<b>4,949</b>	<b>4,987</b>	<b>4,987</b>	<b>5,000</b>
<b>EXPENDITURES</b>					
Boardwalk Bridge Insurance	2,552	2,528	2,553	2,553	2,579
Boardwalk Bridge - Utilities	420	409	420	420	420
Boardwalk Bridge Maintenance	2,000	0	2,000	0	2,000
<b>TOTAL EXPENDITURES</b>	<b>4,972</b>	<b>2,937</b>	<b>4,973</b>	<b>2,973</b>	<b>4,999</b>
<b>OTHER FINANCING SOURCES</b>					
Transfer from General Fund	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIT) OF REVENUE, OTHER FINANCING USES &amp; EXPENDITURES</b>	<b>14</b>	<b>2,012</b>	<b>14</b>	<b>2,014</b>	<b>1</b>
<b>Cash Balance at December 31, 2023</b>	<b>3,670</b>				
<b>Cash Balance at December 31, 2024</b>				<b>5,684</b>	
<b>Cash Balance at December 31, 2025</b>					<b>5,684</b>

**CITY OF KAUKAUNA**

**2025 BUDGET**  
*DEBT SERVICE FUND (301)*  
**REVENUE AND EXPENDITURE SUMMARY**

DESCRIPTION	2023	2023	2024	2024	2025
	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
<b>REVENUE</b>					
Property Tax	4,222,817	4,222,817	4,435,704	4,435,704	4,599,480
Payment in Lieu of Tax	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>4,222,817</b>	<b>4,222,817</b>	<b>4,435,704</b>	<b>4,435,704</b>	<b>4,599,480</b>
<b>EXPENDITURES</b>					
Principal Payment	5,290,000	5,290,000	5,436,000	5,436,000	5,494,000
Interest Payment	1,624,330	1,624,330	1,882,920	1,873,461	2,604,934
Debt Service Fees	115,000	189,946	115,000	136,601	115,000
<b>TOTAL EXPENDITURES</b>	<b>7,029,330</b>	<b>7,104,276</b>	<b>7,433,920</b>	<b>7,446,062</b>	<b>8,213,934</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>(2,806,513)</b>	<b>(2,881,459)</b>	<b>(2,998,216)</b>	<b>(3,010,358)</b>	<b>(3,614,454)</b>
<b>OTHER FINANCING SOURCES</b>					
Refinancing Outstanding Debt	0	0	0	0	0
Premium Issuance (Interest Payment)	220,000	274,113	220,000	597,620	220,000
Operating Transfer In	2,463,970	2,542,090	2,709,250	2,709,250	3,178,454
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>2,683,970</b>	<b>2,816,203</b>	<b>2,929,250</b>	<b>3,306,870</b>	<b>3,398,454</b>
<b>EXCESS (DEFICIT) OF REVENUE &amp; OTHER FINANCING SOURCES OVER EXPENDITURES</b>	<b>(122,543)</b>	<b>(65,256)</b>	<b>(68,966)</b>	<b>296,512</b>	<b>(216,000)</b>

Operating Transfers	2024	2025
TID #4	50,750	0
TID #5	937,585	1,213,981
TID #6	210,800	263,900
TID #8	602,040	690,545
TID #9	0	0
TID #10	77,888	95,638
TID #11	0	0
TID #12	0	313,578
ERTIF	165,188	16,813
Municipal Service Building Fund (404)	35,000	20,000
Vehicle Registration Fee Fund (221)	185,000	114,000
Transfer from General Fund	240,000	0
TIF Debt Repayment	0	300,000
Special Assessment Fund (215)	205,000	150,000
	<b>2,709,250</b>	<b>3,178,454</b>

**CITY OF KAUKAUNA**  
**2025 BUDGET**  
*INDUSTRIAL PARK FUND (401)*  
**REVENUE & EXPENDITURE SUMMARY**

DESCRIPTION	2023	2023	2024	2024	2025
	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
<b>REVENUE</b>					
Interest Income	0	0	0	0	0
Other Revenue - Loan Repayment	0	0	0	0	0
Other Revenue - Land Sales	450,000	0	0	1,000	0
<b>TOTAL REVENUE</b>	<b>450,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0</b>
<b>EXPENDITURES</b>					
Industrial Park Expenditures	1,000	577	1,000	600	1,000
<b>TOTAL EXPENDITURES</b>	<b>1,000</b>	<b>577</b>	<b>1,000</b>	<b>600</b>	<b>1,000</b>
<b>OTHER FINANCING USES</b>					
Repayment of Due To General Fund	0	0	240,000	240,000	0
Transfer to Debt Service Fund	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>240,000</b>	<b>240,000</b>	<b>0</b>
<b>EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES &amp; EXPENDITURES</b>	<b>449,000</b>	<b>(577)</b>	<b>(241,000)</b>	<b>(239,600)</b>	<b>(1,000)</b>

Cash Balance at December 31, 2023	318,878		
Cash Balance at December 31, 2024		319,278	
Cash Balance at December 31, 2025			318,278

**CITY OF KAUKAUNA**

**2025 BUDGET**

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

<i>DESCRIPTION</i>	<i>2023 BUDGET</i>	<i>2023 ACTUAL</i>	<i>2024 BUDGET</i>	<i>2024 ESTIMATED ACTUAL</i>	<i>2025 BUDGET</i>
<b>REVENUE</b>					
Property Taxes - General	0	0	0	0	0
Interest Income	5,000	36,604	15,000	37,695	30,000
Other Revenue	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>5,000</b>	<b>36,604</b>	<b>15,000</b>	<b>37,695</b>	<b>30,000</b>
<b>EXPENDITURES</b>					
Municipal Service Building	612	612	612	612	612
<b>TOTAL EXPENDITURES</b>	<b>612</b>	<b>612</b>	<b>612</b>	<b>612</b>	<b>612</b>
<b>OTHER FINANCING SOURCES</b>					
RDA Lease Bond	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING USES</b>					
RDA Principal Payment	0	0	0	0	0
RDA Interest Payment	0	0	0	0	0
Transfer to Debt Service Fund	0	78,120	35,000	20,000	20,000
<b>TOTAL OTHER FINANCING USES</b>	<b>0</b>	<b>78,120</b>	<b>35,000</b>	<b>20,000</b>	<b>20,000</b>
<b>EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES &amp; EXPENDITURES</b>	<b>4,388</b>	<b>(42,128)</b>	<b>(20,612)</b>	<b>17,083</b>	<b>9,388</b>

Cash Balance at December 31, 2023 738,628

Cash Balance at December 31, 2024 755,711

Cash Balance at December 31, 2025 765,099

**CITY OF KAUKAUNA**

**2025 BUDGET**

*ErTID #1 FUND (450)*

**REVENUE & EXPENDITURE SUMMARY**

*"Lehrer LandFill"*

DESCRIPTION	2023	2023	2024	2024	2025
	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
<b>REVENUE</b>					
Property Taxes - TIF	113,616	113,616	113,096	113,616	112,956
Personal Property State Aid	0	0	0	0	0
Other Revenue	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>113,616</b>	<b>113,616</b>	<b>113,096</b>	<b>113,616</b>	<b>112,956</b>
<b>EXPENDITURES</b>					
Remediation Cost	2,500	14,181	2,500	2,251	2,500
Marketing & Administration	500	150	500	5,000	500
<b>TOTAL EXPENDITURES</b>	<b>3,000</b>	<b>14,331</b>	<b>3,000</b>	<b>7,251</b>	<b>3,000</b>
<b>OTHER FINANCING SOURCES</b>					
Transfer From TID#6 as Recipient TID	270,068	270,068	420,000	420,000	364,733
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>270,068</b>	<b>270,068</b>	<b>420,000</b>	<b>420,000</b>	<b>364,733</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Repayment of Due To Debt Service Fund	0	0	0	0	0
Transfer to Debt Service Fund	171,463	171,463	165,188	165,188	16,813
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>171,463</b>	<b>171,463</b>	<b>165,188</b>	<b>165,188</b>	<b>16,813</b>
<b>EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES &amp; EXPENDITURES</b>	<b>209,222</b>	<b>197,890</b>	<b>364,909</b>	<b>361,178</b>	<b>457,877</b>

Cash Balance at December 31, 2023 (360,762)

Cash Balance at December 31, 2024 416

Cash Balance at December 31, 2025 458,292

**CITY OF KAUKAUNA**

**2025 BUDGET**  
**TAX INCREMENTAL DISTRICT #4 FUND (464)**  
**REVENUE & EXPENDITURE SUMMARY**  
**"Downtown District"**

DESCRIPTION	2023	2023	2024	2024	2025
	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
<b>REVENUE</b>					
Property Taxes - TIF	3,813	3,813	130,558	130,558	134,604
Personal Property State Aid	4,929	4,929	4,929	4,929	23,565
State Computer Aids	3,492	3,492	3,492	3,492	3,492
Interest Income	0	0	0	0	0
Other Revenue	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>12,234</b>	<b>12,235</b>	<b>138,979</b>	<b>138,979</b>	<b>161,661</b>
<b>OTHER FINANCING SOURCES</b>					
G.O. Borrowing	0	0	0	0	0
Transfer From TID#6 as Recipient TID	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>					
Miscellaneous	28,000	9,063	20,000	9,459	20,000
Marketing & Administration	5,000	12,780	500	150	500
Developers Incentives	30,000	0	0	0	0
Storm Sewer Improvements	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>63,000</b>	<b>21,843</b>	<b>20,500</b>	<b>9,609</b>	<b>20,500</b>
<b>OTHER FINANCING USES</b>					
Transfer to Debt Service Fund	158,825	158,825	50,750	50,750	0
Repayment of Due To Debt Service	0	0	0	0	0
Repayment of Due To General Fund	60,000	0	0	50,000	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>218,825</b>	<b>158,825</b>	<b>50,750</b>	<b>100,750</b>	<b>0</b>
<b>EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES &amp; EXPENDITURES</b>	<b>(269,591)</b>	<b>(168,433)</b>	<b>67,729</b>	<b>28,620</b>	<b>141,161</b>

Cash Balance at December 31, 2023	257,801		
Cash Balance at December 31, 2024		336,421	
Cash Balance at December 31, 2025			477,583

**CITY OF KAUKAUNA**

**2025 BUDGET**

TAX INCREMENTAL DISTRICT #5 FUND (465)

REVENUE & EXPENDITURE SUMMARY

"Commerce Crossing" (Former Dog Track Site)

DESCRIPTION	2023	2023	2024	2024	2025
	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
<b>REVENUE</b>					
Property Taxes - TIF	244,374	244,374	383,705	383,705	394,483
Personal Property State Aid	1,828	1,828	1,828	1,828	24,142
State Computer Aids	152	152	152	152	152
In Lieu of Tax - Medical Facility	105,000	113,389	107,000	107,000	110,000
Interest Income	0	0	0	140,873	60,000
Other Revenue (Land Sales)	864,750	1,000,032	500,000	0	
<b>TOTAL REVENUE</b>	<b>1,216,104</b>	<b>1,359,775</b>	<b>992,685</b>	<b>633,558</b>	<b>588,777</b>
<b>OTHER FINANCING SOURCES</b>					
G.O. Borrowing	0	0	6,000,000	7,920,000	0
Transfer From TID#6 as Recipient TID	537,500	537,500	240,000	240,000	600,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>537,500</b>	<b>537,500</b>	<b>6,240,000</b>	<b>8,160,000</b>	<b>600,000</b>
<b>EXPENDITURES</b>					
Property Acquisition	1,450	1,447	1,450	1,587	1,500
Marketing & Administration	150	6,841	150	3,517	150
Developers' Incentive	0	323,000	7,377,000	77,000	6,000,000
Bond Issuance Expense	0	0	0	172,181	110,000
<b>TOTAL EXPENDITURES</b>	<b>1,600</b>	<b>331,288</b>	<b>7,378,600</b>	<b>254,285</b>	<b>6,111,650</b>
<b>OTHER FINANCING USES</b>					
Transfer to Debt Service Fund	973,745	973,745	937,585	937,585	1,213,981
Repayment of Due To Debt Service	0	0	0	0	300,000
<b>TOTAL OTHER FINANCING USES</b>	<b>973,745</b>	<b>973,745</b>	<b>937,585</b>	<b>937,585</b>	<b>1,513,981</b>
<b>EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES &amp; EXPENDITURES</b>	<b>778,259</b>	<b>592,242</b>	<b>(1,083,500)</b>	<b>7,601,688</b>	<b>(6,436,854)</b>

Cash Balance at December 31, 2023 (3,380,886)

Cash Balance at December 31, 2024 4,220,802

Cash Balance at December 31, 2025 (2,216,052)

**CITY OF KAUKAUNA**

**2025 BUDGET**

*TAX INCREMENTAL DISTRICT #6 FUND (466)*

*REVENUE & EXPENDITURE SUMMARY*

*"N.E.W. Industrial Park"*

DESCRIPTION	2023	2023	2024	2024	2025
	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
<b>REVENUE</b>					
Property Taxes - TIF	902,746	902,746	958,074	968,957	726,250
Personal Property State Aid	5,227	5,227	5,227	5,227	236,231
State Computer Aids	7,750	7,750	7,750	7,750	7,750
Interest Income	0	0	0	0	0
Other Revenue - Land Sales	0	0	0	373,822	0
<b>TOTAL REVENUE</b>	<b>915,723</b>	<b>915,723</b>	<b>971,051</b>	<b>1,355,756</b>	<b>970,231</b>
<b>EXPENDITURES</b>					
Marketing & Administration	20,000	1,034	18,000	8,867	18,000
Infrastructure Improvements	2,400	0	2,400	0	2,400
Storm Sewer Improvements	0	0	0	35,310	0
Developers Incentives	0	17,089	0	17,089	0
<b>TOTAL EXPENDITURES</b>	<b>22,400</b>	<b>18,123</b>	<b>20,400</b>	<b>61,266</b>	<b>20,400</b>
<b>OTHER FINANCING USES</b>					
Transfer to Debt Service Fund	191,425	191,425	210,800	210,800	263,900
Transfer to TID ERTID #1	270,068	270,068	420,000	420,000	364,733
Transfer to Fund 464 (TID #4)	0	0	0	0	0
Transfer to Fund 465 (TID #5)	537,500	537,500	240,000	240,000	600,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>998,993</b>	<b>998,993</b>	<b>870,800</b>	<b>870,800</b>	<b>1,228,633</b>
<b>EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES &amp; EXPENDITURES</b>					
	(105,671)	(101,393)	79,851	423,690	(278,802)

Cash Balance at December 31, 2023 (16,511)

Cash Balance at December 31, 2024 407,179

Cash Balance at December 31, 2025 128,376



**CITY OF KAUKAUNA**

**2025 BUDGET**  
**TAX INCREMENTAL DISTRICT #8 FUND (468)**  
**REVENUE & EXPENDITURE SUMMARY**  
*"The Gustman (Grand Kakalin) Site"*

DESCRIPTION	2023	2023	2024	2024	2025
	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
<b>REVENUE</b>					
Property Taxes - TIF	80,517	80,517	127,807	127,807	111,039
Personal Property State Aid	732	732	732	732	18,712
State Computer Aids	13,913	13,913	13,913	13,913	13,913
Interest Income	1,500	28,493	5,000	76,280	57,734
Other Revenue - Loan Repayment	80,747	80,747	80,747	17,137	18,181
<b>TOTAL REVENUE</b>	<b>177,409</b>	<b>204,402</b>	<b>228,199</b>	<b>235,869</b>	<b>219,579</b>
<b>OTHER FINANCING SOURCES</b>					
G.O. Borrowing	3,055,000	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>3,055,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>					
Trails & Walking Bridge	0	0	0	0	0
Marketing & Administration	5,000	150	150	339	150
Library Garden	0	0	0	0	0
Developers Incentives	3,600,000	0	0	0	0
Infrastructure Improvements	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>3,605,000</b>	<b>150</b>	<b>150</b>	<b>339</b>	<b>150</b>
<b>OTHER FINANCING USES</b>					
Bond Issuance Expense	0	0	0	0	0
Transfer to Debt Service Fund	493,963	493,963	602,040	602,040	690,545
Repayment of Due To General Fund	0	0	0	0	0
<b>TOTAL OTHER FINANCING USES</b>	<b>493,963</b>	<b>493,963</b>	<b>602,040</b>	<b>602,040</b>	<b>690,545</b>
<b>EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES &amp; EXPENDITURES</b>	<b>(866,554)</b>	<b>(289,711)</b>	<b>(373,991)</b>	<b>(366,510)</b>	<b>(471,116)</b>

Cash Balance at December 31, 2023	(414,482)	
Cash Balance at December 31, 2024		(780,992)
Cash Balance at December 31, 2025		(1,252,108)

**CITY OF KAUKAUNA**

**2025 BUDGET**  
**TAX INCREMENTAL DISTRICT #9 FUND (469)**  
**REVENUE & EXPENDITURE SUMMARY**  
*"Between the Parks"*

DESCRIPTION	2023	2023	2024	2024	2025
	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
<b>REVENUE</b>					
Property Taxes - TIF	28,821	28,821	37,947	37,947	39,708
Personal Property State Aid	220	220	220	220	1,238
State Computer Aids	0	0	0	0	0
Interest Income	0	0	0	0	0
Other Revenue	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>29,041</b>	<b>29,041</b>	<b>38,167</b>	<b>38,167</b>	<b>40,946</b>
<b>OTHER FINANCING SOURCES</b>					
G.O. Borrowing	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>					
Marketing & Administration	150	150	150	150	150
Infrastructure Improvements	20,000	20,000	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>20,150</b>	<b>20,150</b>	<b>150</b>	<b>150</b>	<b>150</b>
<b>OTHER FINANCING USES</b>					
Transfer to Debt Service Fund	0	0	0	0	0
Repayment of Due To General Fund	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES &amp; EXPENDITURES</b>	<b>8,891</b>	<b>8,891</b>	<b>38,017</b>	<b>38,017</b>	<b>40,796</b>

Cash Balance at December 31, 2023	(90,354)		
Cash Balance at December 31, 2024		(52,337)	
Cash Balance at December 31, 2025			(11,541)

**CITY OF KAUKAUNA**

**2025 BUDGET**  
**TAX INCREMENTAL DISTRICT #10 FUND (470)**  
**REVENUE & EXPENDITURE SUMMARY**  
*"The Donary Project"*

DESCRIPTION	2023	2023	2024	2024	2025
	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
<b>REVENUE</b>					
Property Taxes - TIF	95,269	95,269	178,829	178,829	193,136
Personal Property State Aid	0	0	0	0	10,083
State Computer Aids	0	0	0	0	0
Interest Income	0	0	0	0	0
Other Revenue	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>95,269</b>	<b>95,269</b>	<b>178,829</b>	<b>178,829</b>	<b>203,219</b>
<b>OTHER FINANCING SOURCES</b>					
G.O. Borrowing	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>					
Marketing & Administration	150	150	150	150	150
Infrastructure Improvements	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>
<b>OTHER FINANCING USES</b>					
Transfer to Debt Service Fund	69,550	69,550	77,888	77,888	95,638
Repayment of Due To General Fund	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>69,550</b>	<b>69,550</b>	<b>77,888</b>	<b>77,888</b>	<b>95,638</b>
<b>EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES &amp; EXPENDITURES</b>	<b>25,569</b>	<b>25,569</b>	<b>100,792</b>	<b>100,792</b>	<b>107,432</b>

Cash Balance at December 31, 2023	(91,669)		
Cash Balance at December 31, 2024		9,123	
Cash Balance at December 31, 2025			116,554

**CITY OF KAUKAUNA**

**2025 BUDGET**  
**TAX INCREMENTAL DISTRICT #11 FUND (471)**  
**REVENUE & EXPENDITURE SUMMARY**  
*"The Bernatello Project"*

DESCRIPTION	2023	2023	2024	2024	2025
	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
<b>REVENUE</b>					
Property Taxes - TIF	87,727	87,727	153,872	153,872	149,172
Personal Property State Aid	0	0	0	0	16,383
State Computer Aids	0	0	0	0	0
Interest Income	0	0	0	0	0
Other Revenue	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>87,727</b>	<b>87,727</b>	<b>153,872</b>	<b>153,872</b>	<b>165,555</b>
<b>OTHER FINANCING SOURCES</b>					
G.O. Borrowing	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>					
Marketing & Administration	150	150	150	150	150
Infrastructure Improvements	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>
<b>OTHER FINANCING USES</b>					
Transfer to Debt Service Fund	0	0	0	0	0
Repayment of Due To General Fund	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES &amp; EXPENDITURES</b>	<b>87,577</b>	<b>87,577</b>	<b>153,722</b>	<b>153,722</b>	<b>165,405</b>

Cash Balance at December 31, 2023	72,302		
Cash Balance at December 31, 2024		226,024	
Cash Balance at December 31, 2025			391,429

**CITY OF KAUKAUNA**

**2025 BUDGET**  
**TAX INCREMENTAL DISTRICT #12 FUND (472)**  
**REVENUE & EXPENDITURE SUMMARY**  
**"Uptown/Downtown"**

DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024		2025 BUDGET
				ESTIMATED ACTUAL		
<b>REVENUE</b>						
Property Taxes - TIF	0	0	0	0		31,579
State Computer Aids	0	0	0	0		0
Interest Income	0	0	15,000	0		0
Other Revenue	0	0	0	0		0
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>0</b>		<b>31,579</b>
<b>OTHER FINANCING SOURCES</b>						
G.O. Borrowing	0	0	3,055,000	0		0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>3,055,000</b>	<b>0</b>		<b>0</b>
<b>EXPENDITURES</b>						
Marketing & Administration	0	6,215	10,150	20,000		10,150
Infrastructure Improvements	0	426	0	0		0
Developers' Incentive	0	0	3,600,000	0		0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>6,641</b>	<b>3,610,150</b>	<b>20,000</b>		<b>10,150</b>
<b>OTHER FINANCING USES</b>						
Transfer to Debt Service Fund	0	0	0	0		313,578
Repayment of Due To General Fund	0	0	0	0		0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>313,578</b>
<b>EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES &amp; EXPENDITURES</b>						
	0	(6,641)	(540,150)	(20,000)		(292,149)

Cash Balance at December 31, 2023	(14,777)		
Cash Balance at December 31, 2024		(34,777)	
Cash Balance at December 31, 2025			(326,926)

**CITY OF KAUKAUNA**  
**2025 BUDGET**  
*SUBDIVISION FEES FUND (701)*  
**REVENUE & EXPENDITURE SUMMARY**

<i>DESCRIPTION</i>	<i>2023 BUDGET</i>	<i>2023 ACTUAL</i>	<i>2024 BUDGET</i>	<i>2024 ESTIMATED ACTUAL</i>	<i>2025 BUDGET</i>
<b>REVENUE</b>					
Property Taxes	100	3,847	3,000	101	3,000
Subdivision Fee	20,000	7,084	54,000	15,008	35,000
Interest Income	0	0	0	0	0
Other Revenue	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>20,100</b>	<b>10,931</b>	<b>57,000</b>	<b>15,109</b>	<b>38,000</b>
<b>OTHER FINANCING SOURCES</b>					
G.O. Borrowing	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>					
District Expenditures					
Infrastructure Improvements	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING USES</b>					
Transfer to Debt Service Fund	0	0	0	0	0
Repayment of Due To General Fund	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES &amp; EXPENDITURES</b>	<b>20,100</b>	<b>10,931</b>	<b>57,000</b>	<b>15,109</b>	<b>38,000</b>

Cash Balance at December 31, 2023	192,073		
Cash Balance at December 31, 2024		207,182	
Cash Balance at December 31, 2025			245,182



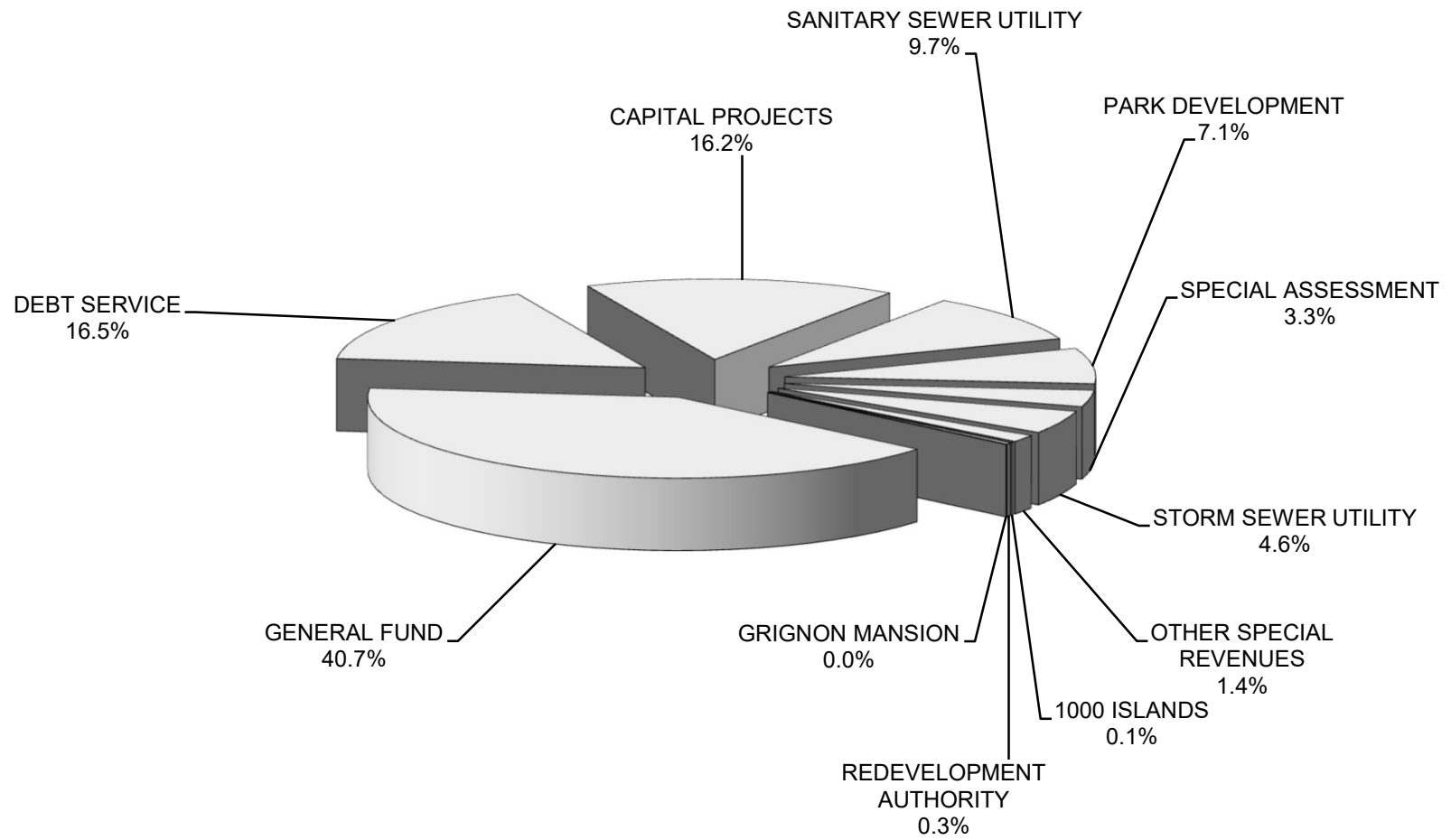
**CITY OF KAUKAUNA**

**2025 BUDGET**  
*BUDGETED REVENUE SOURCES - ALL FUNDS*

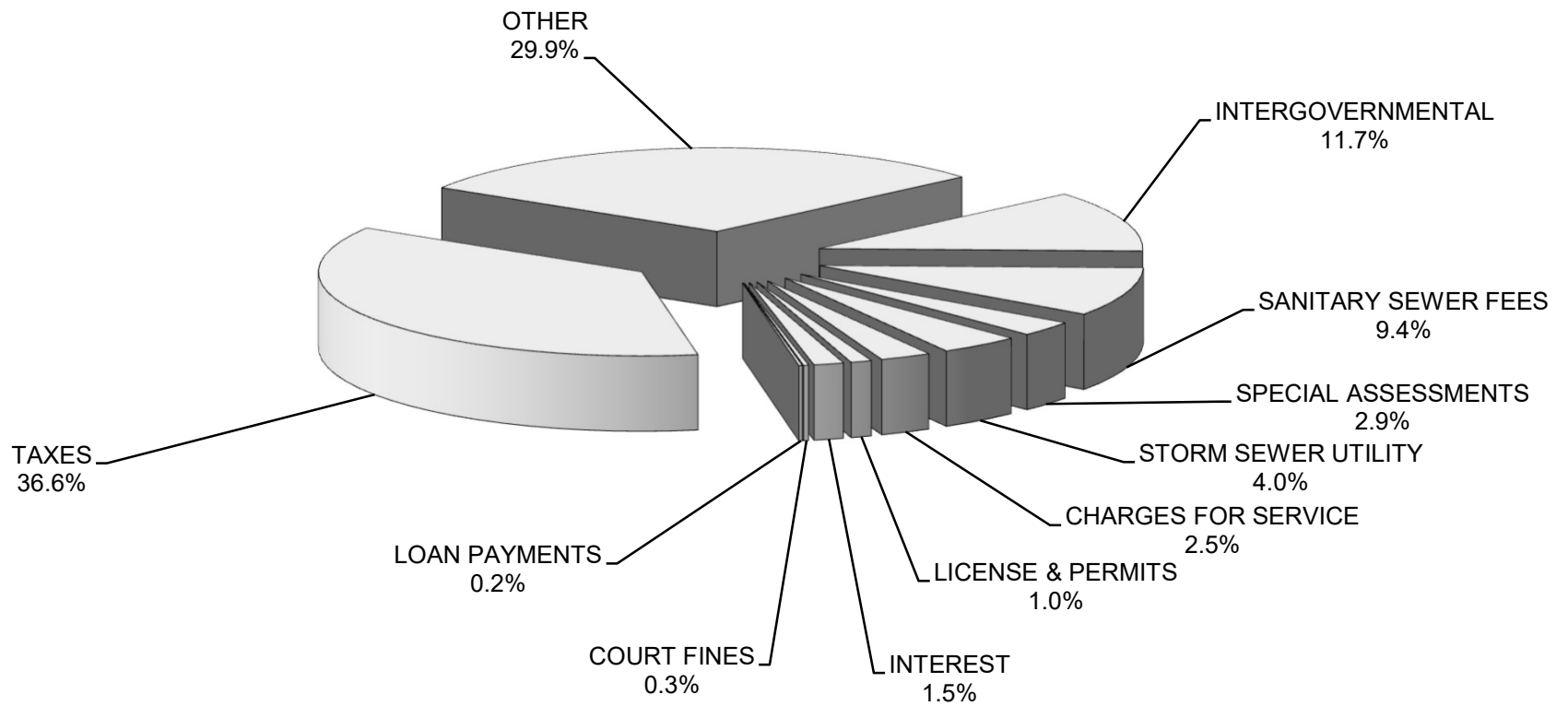
	GENERAL FUND	1000 ISLANDS	REDEVELOP AUTHORITY	DEBT SERVICE	CAPITAL PROJECTS	GRIGNON MANSION	SPECIAL ASSESSMENT	OTHER SPECIAL REVS	TAX INCREMENT DISTRICTS	STORM SEWER UTLY	SANITARY SEWER UTLY	TOTAL
<b>TAXES</b>	10,635,475	0	0	4,599,480	500,000	0	0	6,500	2,002,927	0	0	17,744,382
<b>SPECIAL ASSESSMENTS</b>	0	0	0	0	0	0	1,400,000	0	0	0	0	1,400,000
<b>INTERGOVERNMENTAL</b>	5,342,101	0	0	0	0	0	0	0	355,662	0	0	5,697,763
<b>SANITARY SEWER SERVICE FEES</b>	0	0	0	0	0	0	0	0	0	0	4,560,000	4,560,000
<b>STORM SEWER SERVICE FEES</b>	0	0	0	0	0	0	0	0	0	1,940,585	0	1,940,585
<b>LICENSE AND PERMITS</b>	503,400	0	0	0	0	0	0	0	0	5,000	0	508,400
<b>COURT FINES AND FORFEITURES</b>	123,000	0	0	0	0	0	0	0	0	0	0	123,000
<b>CHARGES FOR SERVICE</b>	1,237,745	0	0	0	0	0	0	0	0	0	0	1,237,745
<b>INTEREST</b>	466,945	0	52,000	0	0	0	200,000	0	0	3,000	2,500	724,445
<b>LOAN PAYMENTS</b>	0	0	80,000	0	0	0	0	0	0	0	0	80,000
<b>OTHER</b>	1,448,201	70,000	0	3,398,454	7,387,850	17,000	0	677,000	1,100,648	275,000	156,000	14,530,153
<b>TOTAL REVENUE SOURCES</b>	<b>19,756,868</b>	<b>70,000</b>	<b>132,000</b>	<b>7,997,934</b>	<b>7,887,850</b>	<b>17,000</b>	<b>1,600,000</b>	<b>683,500</b>	<b>3,459,237</b>	<b>2,223,585</b>	<b>4,718,500</b>	<b>48,546,472</b>



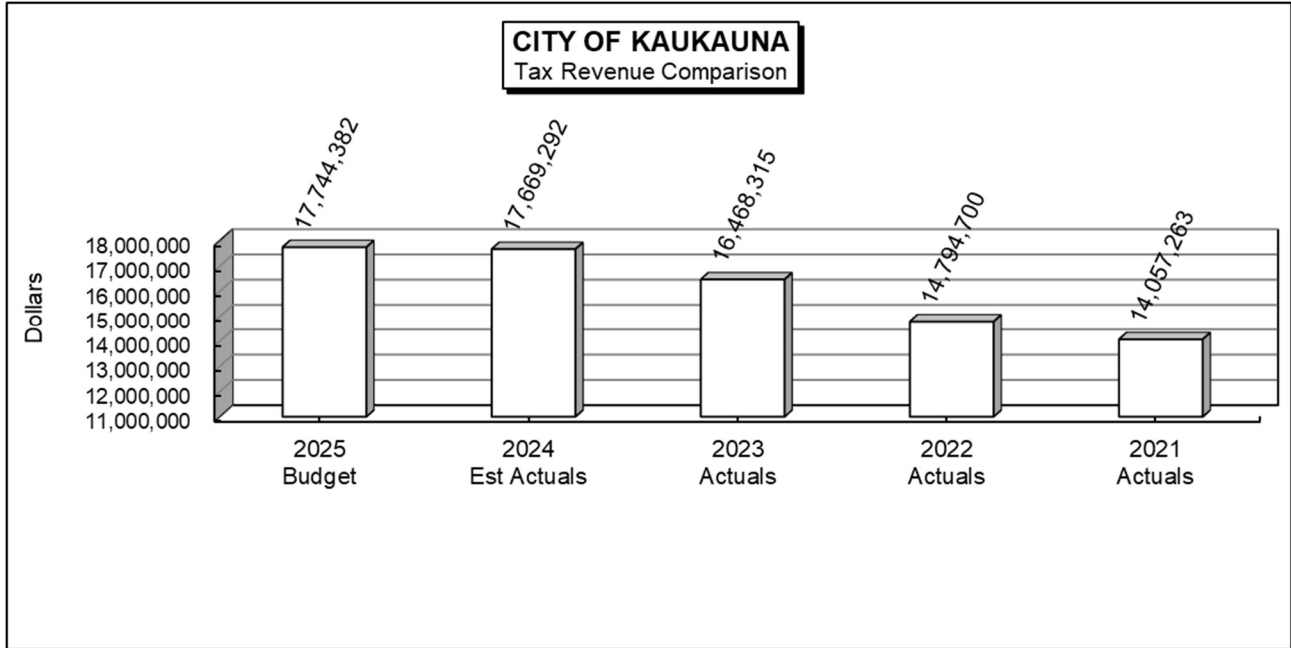
**CITY OF KAUKAUNA**  
2025 Budgeted Revenues - All Funds



**CITY OF KAUKAUNA**  
2025 Budgeted Revenues by Source - All Funds



**CITY OF KAUKAUNA**  
**2025 BUDGET**  
 REVENUE COMPARISON BY REVENUE SOURCE



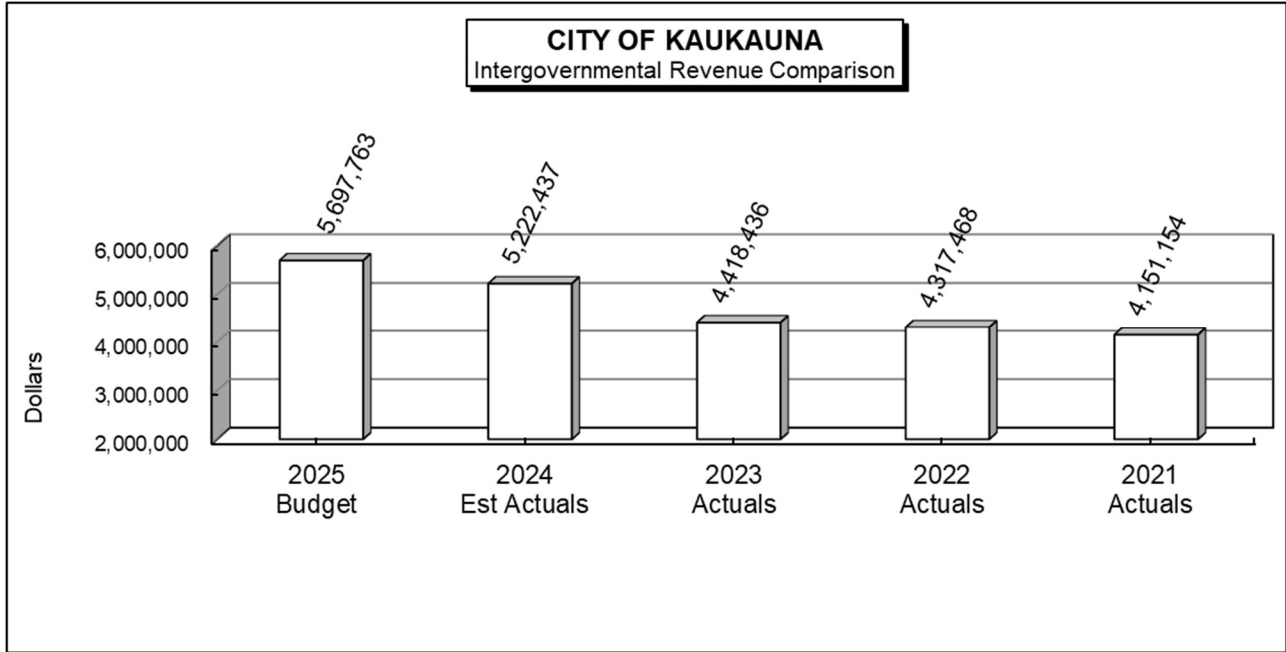
There are three primary sources of tax revenue for the City. Property tax, which includes tax on real estate and personal property, is the largest and most significant revenue source. Property tax represents 76.2% of all budgeted taxes and 41.0% of all general fund revenue sources budgeted. The property tax levy is budgeted to increase \$220,276 or 1.7% for 2025. 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 2025, this tax represents 10.9% of all general fund revenue sources. This tax source also funds the Redevelopment Authority lease payment for the City Hall and Police Department building.

The third tax revenue is the County Sales Tax of 0.5%. The budget amount for this tax source is \$225,000 for 2025.

# CITY OF KAUKAUNA

## 2025 BUDGET REVENUE COMPARISON BY REVENUE SOURCE



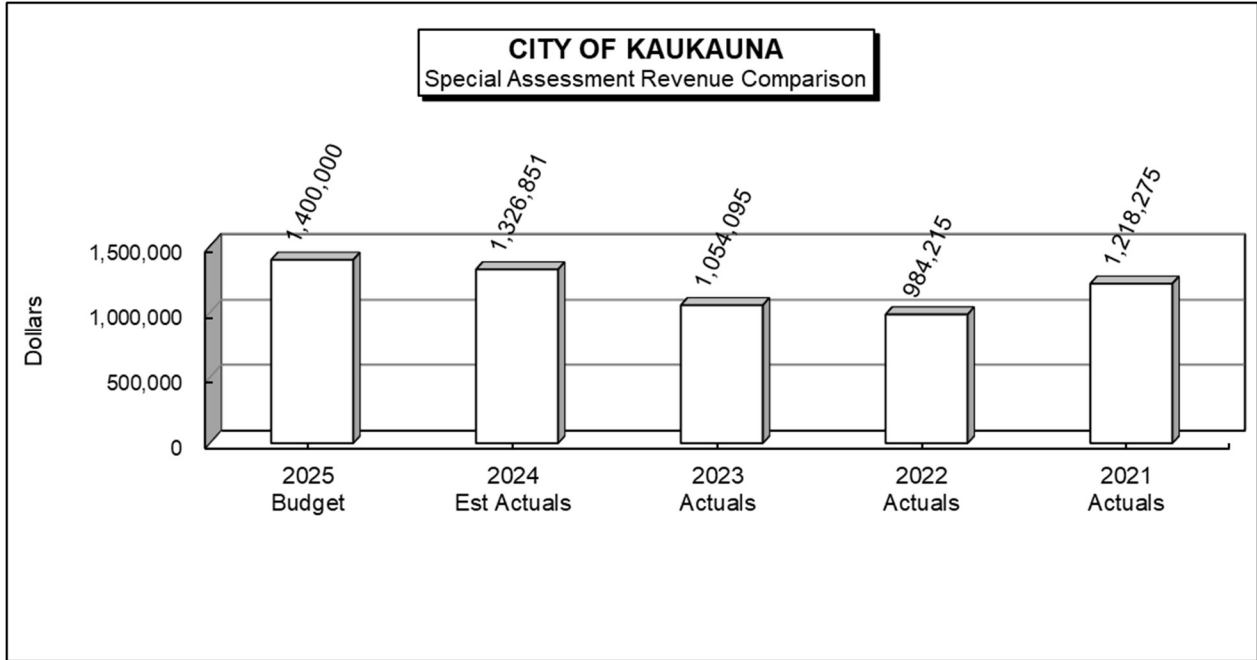
Intergovernmental revenues are comprised of state shared revenue, state fire insurance dues, state law enforcement grants, state highway aids, county aids and local school district subsidy of the City's Environmental Center. There was some volatility with this revenue source back in 2015. This source 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 52.2% of all intergovernmental revenues in the general fund and 14.1% of all general fund revenues. State shared revenue is budgeted to increase slightly for the 2025 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 \$1,349,049 for 2025 and accounts for 6.8% of all general fund revenue sources. This source is expected to decrease by (\$42,923) or (3.1%) when compared to 2024.

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.

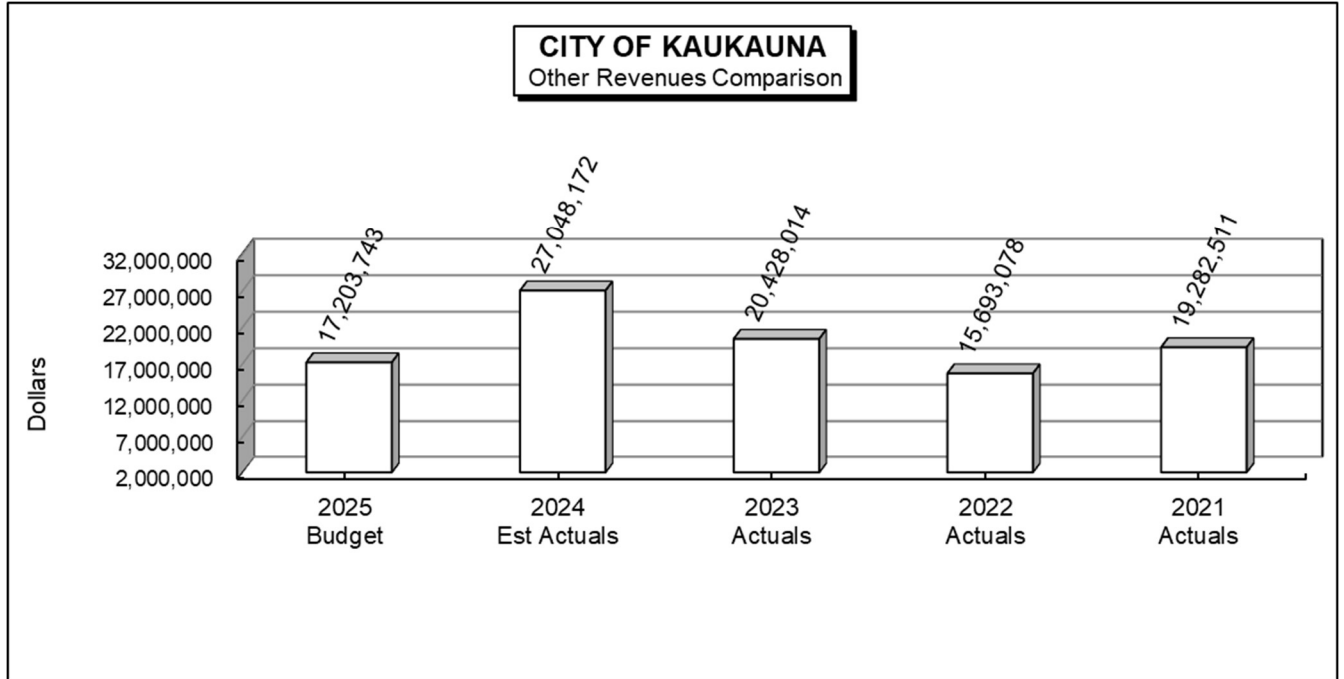
**CITY OF KAUKAUNA**  
**2025 BUDGET**  
*REVENUE COMPARISON BY REVENUE SOURCE*



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

# CITY OF KAUKAUNA

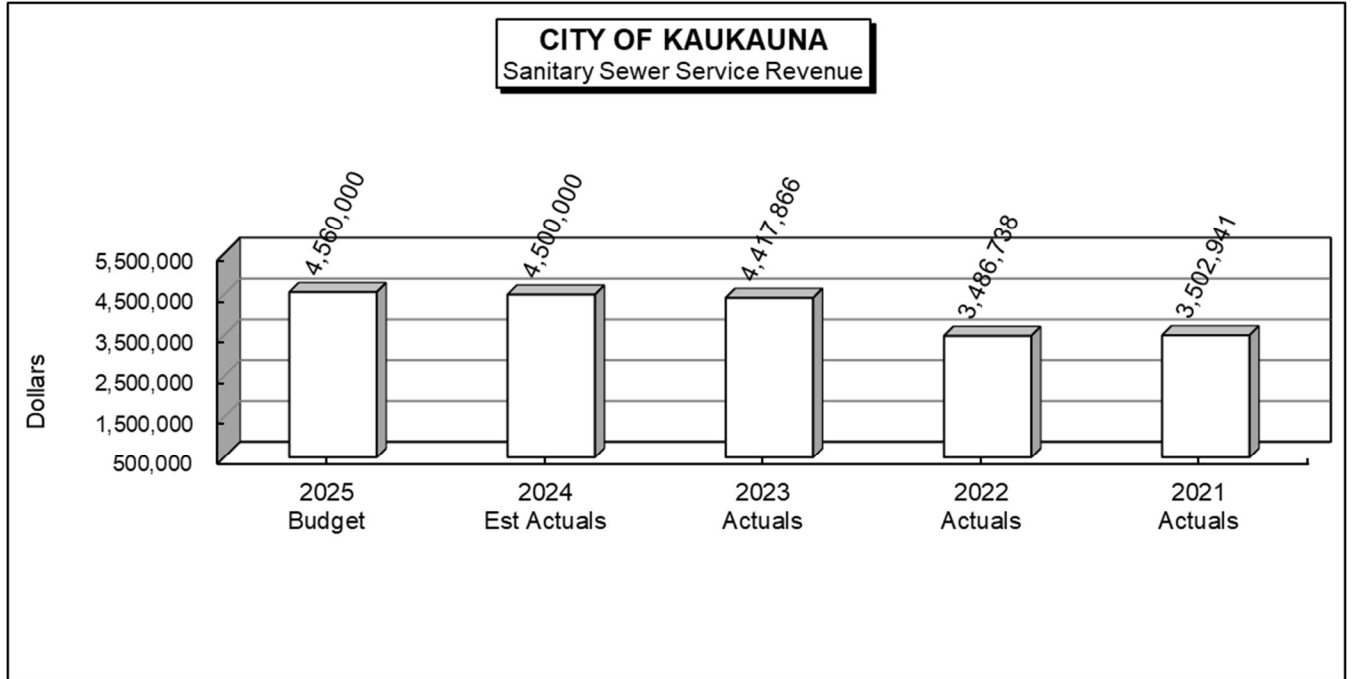
## 2025 BUDGET REVENUE COMPARISON BY REVENUE SOURCE



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.

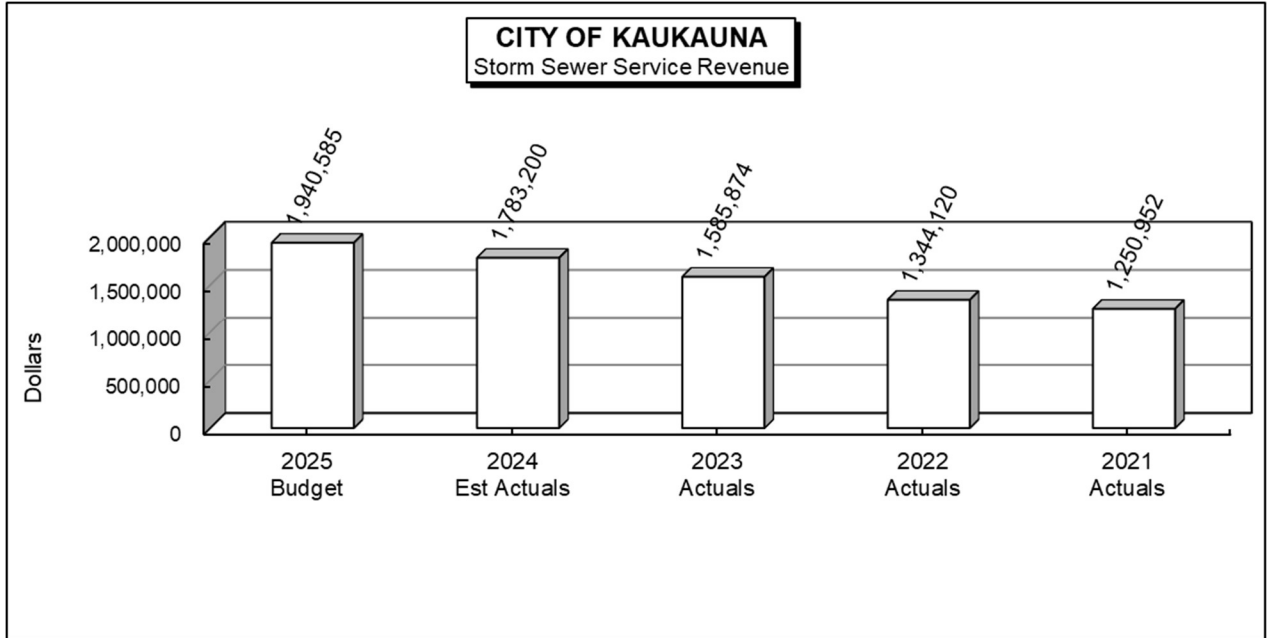
# CITY OF KAUKAUNA

## 2025 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 \$8.75 per 100 cu. Ft. effective July 1, 2023. It will remain at this level for the 2025 budget year.

**CITY OF KAUKAUNA**  
**2025 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 \$10.50 per ERU per month beginning January 2024. Since inception, the system has grown as are the expenses to operate the system. The rate is budgeted to increase to \$11.00 per ERU beginning in January 2025. The rate being charged needs to cover the expenses to ensure the fund is sustainable long into the future.





# CITY OF KAUKAUNA

## 2025 BUDGET

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

**Historical Perspective:** The City of Kaukauna has historically used general obligation debt to finance all of its capital improvements until 2013. In 2013 the City started to issue revenue bonds to finance utility projects. The schedule on page 5-3 displays each bond note by the funding source to repay each note. The schedule on page 5-4 indicates that all the current long-term debt will mature within the next 10 years. The exception to this is the utility and lease revenue bonds will mature within 20 years. The City has historically issued long-term debt in maturities of ten years or less for General Obligation issues.

Page 5-5 shows the City's outstanding long-term debt and percent of legal debt limit. It is also considerably less than it was as of December 31, 2012. Long term general obligation debt rose considerably from 2002 to 2012 primarily as a result of the purchase and development of industrial park property, development of a downtown TID, acquisition of Fox Valley Greyhound Park for redevelopment and to meet the infrastructure demands of a growing community. From the concerted efforts to reduce outstanding general obligation debt since 2013 allowed the City to address space needs deficiencies within municipal facilities in 2015-2020. The ability of the City to pay off long-term debt has remained strong over the past five years as shown on Page 5-6 since tax incremental district debt and industrial park related debt is serviced by land sales and tax incremental revenues. This schedule shows that the net Levy needed to pay debt has been on a downward trend for the past several years.

The graph on Page 5-6 depicts a downward trend with the overall City Debt limit, giving the city more borrowing power if needed for future projects. Page 5-6 also graphically illustrates the historical trend of tax incremental debt and all other general obligation debt. In the past ten years general obligation debt excluding tax incremental financing debt has been between 15.4% and 34.7% of the City's legal debt limit. At the end of 2024, 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 67.8% of the legal limit at year end 2024. Based on planned capital improvements and debt schedule payoff this is expected to continue its downward trend in 2024.

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

The schedule on page 5-8 indicates that the ratio of net general obligation debt to general fund expenditures has remained constant since 2015. Although the ratio between debt service requirements and general fund expenditures has increased from the Space Needs efforts, the information on page 5-8 would suggest that this ratio will continue to increase modestly over the next few years. This ratio is a good indicator that the City is not shifting operational type costs over to long-term debt.

**Future Projections:** The schedule on page 5-9 details the effect of anticipated future debt service requirements. The footnotes indicate the estimated future long-term debt. The most noteworthy column on this schedule is the column that indicates anticipated future tax levy impacts (right-most column). Going forward the City plans on continuing to issue revenue bonds for utility projects and finance special assessment projects with available funds to the extent possible. This strategy will reduce the annual general obligation borrowing to an average of \$5,000,000 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**

**2025 BUDGET**  
**SUMMARY OF INDEBTEDNESS, PRINCIPAL ONLY**  
**AS OF DECEMBER 31, 2024**

DESCRIPTION	ORIGINAL PRINCIPAL AMOUNT	INTEREST RATE	OUTSTANDING BALANCE DEC. 31, 2024	PRINCIPAL TO BE RETIRED 2025	OUTSTANDING BALANCE DEC. 31, 2025
<b>GENERAL OBLIGATION</b>					
2015 General Obligation Notes	3,550,000	2.71%	640,000	640,000	0
2015 General Obligation Notes	1,650,000	3.08%	775,000	200,000	575,000
2017 General Obligation Notes	8,050,000	2.46%	3,710,000	780,000	2,930,000
2018 General Obligation Notes	3,680,000	2.92%	2,785,000	500,000	2,285,000
2019 General Obligation Notes	5,025,000	2.23%	3,900,000	500,000	3,400,000
2020 General Obligation Notes	6,750,000	1.32%	6,250,000	400,000	5,850,000
2021 General Obligation Notes	5,200,000	1.54%	4,900,000	300,000	4,600,000
2022 General Obligation Notes	6,000,000	3.62%	5,800,000	100,000	5,700,000
2023 General Obligation Notes	3,240,000	3.68%	3,240,000	0	3,240,000
2023B General Obligation Notes (BAN)	5,520,000	4.25%	5,520,000	0	5,520,000
2024A General Obligation Notes	5,475,000	3.87%	5,475,000	100,000	5,375,000
<b>TOTAL GENERAL OBLIGATION DEBT</b>			<b>42,995,000</b>	<b>3,520,000</b>	<b>39,475,000</b>
<b>TAX INCREMENTAL DISTRICT NO. 5</b>					
2019B Refund of 2010 General Obligation Bonds	6,030,000	2.83%	4,650,000	25,000	4,625,000
2020A General Obligation Notes	3,050,000	1.32%	1,250,000	600,000	650,000
2024B Taxable Notes Anticipation Notes	7,920,000	5.45%	7,920,000	0	7,920,000
<b>TOTAL TAX INCREMENTAL DISTRICT NO. 5</b>			<b>13,820,000</b>	<b>625,000</b>	<b>13,195,000</b>
<b>TAX INCREMENTAL DISTRICT NO. 6</b>					
2007 General Obligation Notes (2015 Refi)	2,435,000	2.38%	260,000	260,000	0
<b>TOTAL TAX INCREMENTAL DISTRICT NO. 6</b>			<b>260,000</b>	<b>260,000</b>	<b>0</b>
<b>ENVIRONMENTAL REMEDIATION TID NO. 1</b>					
2018A General Obligation Note	100,000	2.87%	65,000	15,000	50,000
<b>TOTAL ENVIRONMENTAL REMEDIATION TID NO. 1</b>			<b>65,000</b>	<b>15,000</b>	<b>50,000</b>
<b>TAX INCREMENTAL DISTRICT NO. 8</b>					
2017A General Obligation Notes	200,000	2.68%	65,000	20,000	45,000
2017 General Obligation Notes	1,565,000	2.23%	785,000	125,000	660,000
2018A General Obligation Notes	850,000	2.88%	560,000	125,000	435,000
2019B General Obligation Note	275,000	2.83%	275,000	275,000	0
<b>TOTAL TAX INCREMENTAL DISTRICT NO. 8</b>			<b>1,685,000</b>	<b>545,000</b>	<b>1,140,000</b>
<b>TAX INCREMENTAL DISTRICT NO. 10</b>					
2018 General Obligation Notes	570,000	2.92%	380,000	85,000	295,000
<b>TOTAL TAX INCREMENTAL DISTRICT NO. 10</b>			<b>380,000</b>	<b>85,000</b>	<b>295,000</b>
<b>TAX INCREMENTAL DISTRICT NO. 12</b>					
2021B General Obligation Note (Taxable)	3,680,000	1.70%	3,045,000	275,000	2,770,000
<b>TOTAL TAX INCREMENTAL DISTRICT NO. 12</b>			<b>3,045,000</b>	<b>275,000</b>	<b>2,770,000</b>
<b>TOTAL GENERAL OBLIGATION DEBT</b>			<b>62,250,000</b>	<b>5,325,000</b>	<b>56,925,000</b>
<b>REVENUE BONDS</b>					
<b>SANITARY SEWER UTILITY</b>					
2013 Revenue Bonds	1,950,000	3.67%	625,000	150,000	475,000
2015 Revenue Bonds	1,225,000	3.48%	575,000	75,000	500,000
2016 Revenue Bonds	1,225,000	2.37%	650,000	100,000	550,000
2018 Revenue Bonds	1,190,000	2.37%	925,000	50,000	875,000
2022 Revenue Bonds	8,095,000	4.52%	7,945,000	75,000	7,870,000
<b>TOTAL SANITARY SEWER UTILITY</b>			<b>10,720,000</b>	<b>450,000</b>	<b>10,270,000</b>
<b>STORM SEWER UTILITY</b>					
2016 Revenue Bonds	1,350,000	2.20%	700,000	100,000	600,000
2022 Revenue Bonds	9,140,000	4.45%	8,640,000	275,000	8,365,000
<b>TOTAL STORM SEWER UTILITY</b>			<b>9,340,000</b>	<b>375,000</b>	<b>8,965,000</b>
<b>LEASE REVENUE BONDS</b>					
2015 RDA Lease	10,500,000	3.88%	6,800,000	425,000	6,375,000
<b>TOTAL Lease Revenue Bonds</b>			<b>6,800,000</b>	<b>425,000</b>	<b>6,375,000</b>

**CITY OF KAUKAUNA**

**2025 Budget**

**ANNUAL PRINCIPAL AND INTEREST DEBT SERVICE REQUIREMENTS  
AS OF DECEMBER 31, 2024**

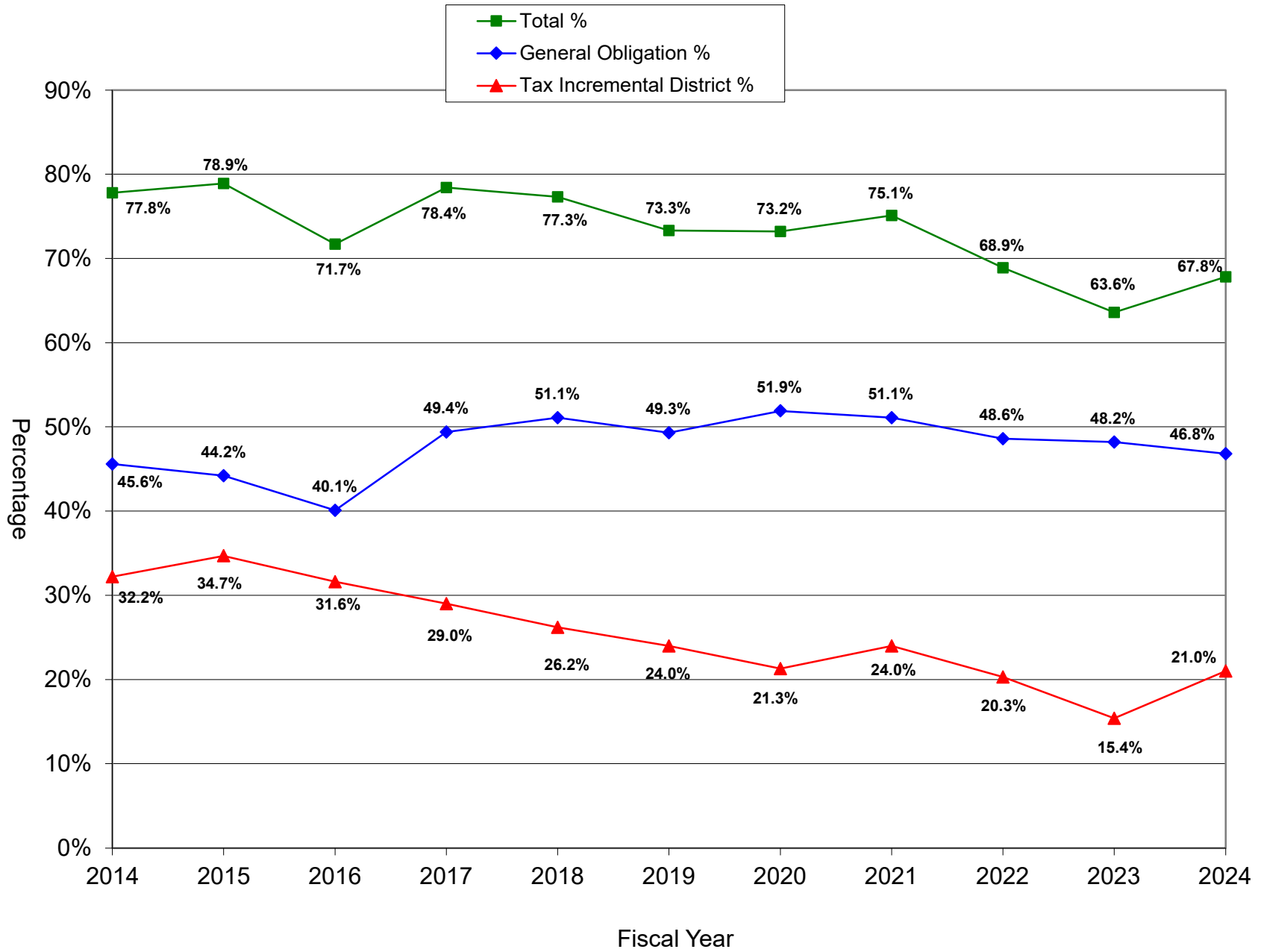
YEAR	DEBT SERVICE FUND	TAX INCREMENTAL DISTRICT #5 DEBT	TAX INCREMENTAL DISTRICT #6 DEBT	TAX INCREMENTAL DISTRICT #8 DEBT	TAX INCREMENTAL DISTRICT #10 DEBT	TAX INCREMENTAL DISTRICT #12 DEBT	ENVIRONMENTAL REMEDIATION TID DEBT	STORM WATER UTILITY DEBT	SANITARY SEWER UTILITY DEBT	GRAND TOTAL
<b>2025</b>	5,764,320	1,213,981	263,900	690,545	95,638	313,578	16,813	746,898	878,939	9,984,611
<b>2026</b>	5,747,943	1,513,840	0	300,925	98,013	1,686,103	16,363	756,054	863,845	10,983,085
<b>2027</b>	6,147,375	2,571,615	0	327,113	100,119	217,953	15,894	753,216	873,658	11,006,941
<b>2028</b>	10,880,887	2,594,228	0	302,800	111,788	235,353	20,325	759,673	882,001	15,787,054
<b>2029</b>	5,371,756	8,116,020	0	131,375	0	237,163	0	760,048	873,470	15,489,831
<b>2030</b>	5,551,350	0	0	152,250	0	233,563	0	753,198	870,320	7,560,680
<b>2031</b>	5,307,913	0	0	0	0	254,625	0	745,948	870,695	7,179,180
<b>2032</b>	4,424,925	0	0	0	0	0	0	743,298	864,645	6,032,868
<b>2033</b>	3,781,406	0	0	0	0	0	0	749,298	862,245	5,392,949
<b>2034</b>	2,161,906	0	0	0	0	0	0	743,548	858,438	3,763,891
<b>2035</b>	2,289,281							732,175	858,538	3,879,994
	57,429,063	16,009,684	263,900	1,905,008	405,556	3,178,336	69,394	8,243,350	9,556,793	97,061,083

**CITY OF KAUKAUNA**

**2025 BUDGET**

*SUMMARY OF LONG-TERM DEBT  
AND PERCENT OF LEGAL DEBT LIMIT  
FOR THE FISCAL YEARS 2015 THROUGH 2024*

<i>FISCAL YEAR END</i>	<i>EQUALIZED PROPERTY VALUE</i>	<i>LONG-TERM DEBT</i>	<i>PERCENT OF LEGAL DEBT LIMIT</i>
<b>2024</b>	1,836,322,700	62,250,000	67.8%
<b>2023</b>	1,701,745,100	54,090,000	63.6%
<b>2022</b>	1,463,310,100	50,375,000	68.9%
<b>2021</b>	1,314,411,300	49,365,000	75.1%
<b>2020</b>	1,208,319,100	44,245,000	73.2%
<b>2019</b>	1,153,793,700	42,290,000	73.3%
<b>2018</b>	1,088,410,600	42,090,000	77.3%
<b>2017</b>	1,027,973,700	40,300,000	78.4%
<b>2016</b>	987,297,400	35,400,000	71.7%
<b>2015</b>	944,939,900	37,265,000	78.9%



# CITY OF KAUKAUNA

## 2025 Budget

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

<i>LEVY YEAR</i>	<i>POPULATION</i>	<i>EQUALIZED VALUE</i>	<i>TOTAL GENERAL OBLIGATION DEBT</i>	<i>PAYABLE FROM OTHER FUNDS</i>	<i>DEBT SUBJECT TO TAX LEVY</i>	<i>RATIO OF NET LEVIED DEBT TO EQUALIZED VALUE</i>	<i>NET LEVIED DEBT PER CAPITA</i>
<b>2024</b>	18,250	1,836,322,700	62,250,000	1,435,000	60,815,000	3.31%	3,332.33
<b>2023</b>	17,701	1,701,745,100	54,090,000	(5,424,000)	59,514,000	3.50%	3,362.18
<b>2022</b>	17,415	1,463,310,100	50,375,000	(1,756,900)	52,131,900	3.56%	2,993.51
<b>2021</b>	16,500	1,314,411,300	49,365,000	24,979,441	24,385,559	1.86%	1,477.91
<b>2020</b>	16,363	1,208,319,100	44,245,000	17,864,943	26,380,057	2.18%	1,612.18
<b>2019</b>	16,250	1,153,793,700	42,290,000	16,864,707	25,425,293	2.20%	1,564.63
<b>2018</b>	16,049	1,088,410,600	42,090,000	18,323,497	23,766,503	2.18%	1,480.87
<b>2017</b>	15,926	1,027,973,700	40,300,000	18,810,105	21,489,895	2.09%	1,349.36
<b>2016</b>	15,848	987,297,400	35,400,000	19,852,296	15,547,704	1.57%	981.05
<b>2015</b>	15,799	944,939,900	37,265,000	21,260,722	16,004,278	1.69%	1,012.99
<b>2014</b>	15,725	922,944,000	35,925,000	19,633,810	16,291,190	1.77%	1,036.01
<b>2013</b>	15,715	896,096,700	38,025,000	21,999,659	16,025,341	1.79%	1,019.75



# CITY OF KAUKAUNA

## 2025 BUDGET

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

<i>YEAR</i>	<i>PRINCIPAL</i>	<i>INTEREST</i>	<i>TOTAL G.O. DEBT SERVICE</i>	<i>BUDGETED GENERAL FUND EXPENDITURES</i>	<i>RATIO OF G.O. DEBT TO GENERAL EXPENDITURES</i>
<b>2025</b>	5,325,000	2,347,931	7,672,931	19,756,868	38.84%
<b>2024</b>	5,235,000	1,616,117	6,851,117	18,830,495	36.38%
<b>2023</b>	5,045,000	1,346,587	6,391,587	16,844,389	37.94%
<b>2022</b>	4,740,000	1,144,588	5,884,588	15,751,680	37.36%
<b>2021</b>	4,480,000	1,431,924	5,911,924	15,025,980	39.34%
<b>2020</b>	4,350,000	1,289,718	5,639,718	14,584,478	38.67%
<b>2019</b>	4,724,830	1,311,918	6,036,748	14,208,443	42.49%
<b>2018</b>	4,435,000	1,300,541	5,735,541	13,696,802	41.88%
<b>2017</b>	3,350,000	1,081,513	4,431,513	13,350,604	33.19%
<b>2016</b>	3,390,000	1,199,099	4,589,099	13,422,675	34.19%
<b>2015</b>	3,760,000	1,218,994	4,978,994	12,765,767	39.00%

**CITY OF KAUKAUNA**

**2025 BUDGET**

*CURRENT AND FUTURE DEBT SERVICE REQUIREMENTS - PRINCIPAL ONLY*

YEAR	TOTAL ACTUAL DEBT SERVICE REQUIREMENTS	TID #5 PAYMENTS	TID #6 PAYMENTS	TID #8 PAYMENTS	TID #10 PAYMENTS	TID #12 PAYMENTS	ERTIF PAYMENTS	VEHICLE REGISTRATION & SPCL ASMNT TRAN	STORM WATER UTILITY PAYMENTS	CURRENT PRINCIPAL ONLY TAX LEVY IMPACT	FUTURE DEBT SERVICE REQUIREMENTS	CURRENT AND FUTURE PRINCIPAL ONLY LEVY IMPACT
	2025	5,750,000	625,000	260,000	545,000	85,000	275,000	15,000	160,000	0	4,274,477	0
2026	7,185,000	1,000,000	0	270,000	90,000	1,650,000	15,000	160,000	0	4,554,100	200,000	4,754,100
2027	7,410,000	2,100,000	0	305,000	95,000	200,000	15,000	160,000	0	4,985,531	100,000	5,085,531
2028	12,495,000	2,175,000	0	290,000	110,000	220,000	20,000	160,000	0	9,736,044	10,000	9,746,044
2029	12,695,000	7,920,000	0	125,000	0	225,000	0	160,000	0	4,492,850	600,000	5,092,850
2030	5,100,000	0	0	150,000	0	225,000	0	160,000	0	4,687,850	500,000	5,187,850
2031	4,875,000	0	0	0	0	250,000	0	160,000	0	4,460,350	600,000	5,060,350
2032	3,915,000	0	0	0	0	0	0	160,000	0	3,593,300	1,500,000	5,093,300
2033	3,425,000	0	0	0	0	0	0	160,000	0	2,966,250	2,100,000	5,066,250
2034	1,925,000	0	0	0	0	0	0	160,000	0	1,463,750	3,600,000	5,063,750
2035	2,150,000	0	0	0	0	0	0	160,000	0	1,608,125	3,500,000	5,108,125
2036	425,000	0	0	0	0	0	0	160,000	0	0	5,000,000	5,000,000
2037	425,000	0	0	0	0	0	0	160,000	0	0	5,000,000	5,000,000
2038	425,000	0	0	0	0	0	0	160,000	0	0	5,000,000	5,000,000
	68,200,000	13,820,000	260,000	1,685,000	380,000	3,045,000	65,000	2,240,000	0	46,822,627	27,710,000	74,532,627

The future debt service amounts above assume borrowing \$5.5 million in 2024, \$5 million in 2025 and \$5.5 million 2026



**CITY OF KAUKAUNA**  
**2025 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 2025 through 2029.

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

**CITY OF KAUKAUNA**

**2025 BUDGET**

*CAPITAL PROJECTS FUNDS (420, 421, 422, 423)  
PROJECTED FUND BALANCE AS OF DECEMBER 31, 2024*

<i>DESCRIPTION</i>	<i>BALANCE</i>
<b>BALANCE AS OF JANUARY 1, 2024</b>	
Assigned for Subsequent Years Expenditures	10,382,753
<b>PROJECTED CHANGE IN FUND BALANCE FROM OPERATIONS</b>	
Revenues & Other Financing Sources	9,676,194
Expenditures	<u>(9,484,822)</u>
<b>SUBTOTAL</b>	191,372
<b>PROJECTED BALANCE AS OF DECEMBER 31, 2024</b>	
Assigned for Subsequent Years Expenditures	<u><u>10,574,125</u></u>

**CITY OF KAUKAUNA**

**2025 Budget**

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

DESCRIPTION	2023	2023	2024	2024	2025
	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
<b>REVENUE</b>					
State Gants	0	0	0	0	0
Other Revenue	0	54,787	0	0	0
Interest	25,000	152,146	25,000	104,550	25,000
<b>TOTAL REVENUE</b>	25,000	206,933	25,000	104,550	25,000
<b>EXPENDITURES</b>					
Street Improvement	3,000,000	3,549,248	2,500,000	2,500,000	3,500,000
Property Acquisition	0	0	0	0	0
Sidewalk Replacement	180,000	180,557	200,000	160,100	40,000
Miscellaneous	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	3,180,000	3,729,805	2,700,000	2,660,100	3,540,000
<b>OTHER FINANCING SOURCES</b>					
Proceeds of General Obligation Notes	2,820,000	2,561,000	1,510,000	1,516,250	2,220,000
Transferred from Special Assessment Fund	804,000	357,000	1,760,000	1,574,601	1,500,000
<b>TOTAL OTHER FINANCING SOURCES</b>	3,624,000	2,918,000	3,270,000	3,090,851	3,720,000
<b>EXCESS (DEFICIT) OF REV. &amp; OTHER FINANCING SOURCES OVER EXPENDITURES</b>	469,000	(604,872)	595,000	535,301	205,000

Cash Balance at December 31, 2023	721,828		
Cash Balance at December 31, 2024		1,257,129	
Cash Balance at December 31, 2025			1,462,129

## CITY OF KAUKAUNA

### 2025 Budget EQUIPMENT CAPITAL PROJECTS FUND (421) REVENUES & EXPENDITURES SUMMARY

DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 ESTIMATED ACTUAL	2025 BUDGET
<b>REVENUE</b>					
State Gants	0	0	0	0	0
Other Revenue	0	12,000	0	0	0
Interest	10,000	36,294	15,000	83,367	15,000
<b>TOTAL REVENUE</b>	<b>10,000</b>	<b>48,294</b>	<b>15,000</b>	<b>83,367</b>	<b>15,000</b>
<b>EXPENDITURES</b>					
Police Department	0	0	0	0	0
Fire Department	158,158	24,336	100,000	15,000	1,800,000
Ambulance	290,000	0	0	0	0
Building Inspection	60,000	0	0	0	0
Engineering	0	0	0	0	60,000
Equip Maintenance & Replace	730,000	172,278	401,000	390,000	1,022,000
Public Library	0	0	0	0	0
Parks	0	0	0	0	0
Swimming Pool	0	0	0	0	0
1000 Island Center	0	0	60,000	0	0
Other General Govt Outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,238,158</b>	<b>196,614</b>	<b>561,000</b>	<b>405,000</b>	<b>2,882,000</b>
<b>OTHER FINANCING SOURCES</b>					
Proceeds of General Obligation Notes	491,000	372,000	2,396,000	2,238,750	1,445,000
Transferred from Special Assessment Fund	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>491,000</b>	<b>372,000</b>	<b>2,396,000</b>	<b>2,238,750</b>	<b>1,445,000</b>
<b>EXCESS (DEFICIT) OF REV. &amp; OTHER FINANCING SOURCES OVER EXPENDITURES</b>					
	<b>(737,158)</b>	<b>223,680</b>	<b>1,850,000</b>	<b>1,917,117</b>	<b>(1,422,000)</b>

Cash Balance at December 31, 2023	679,970		
Cash Balance at December 31, 2024		2,597,087	
Cash Balance at December 31, 2025			1,175,087

## CITY OF KAUKAUNA

### 2025 Budget PARK & POOL CAPITAL PROJECTS FUND (422) REVENUES & EXPENDITURES SUMMARY

DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 ESTIMATED ACTUAL	2025 BUDGET
<b>REVENUE</b>					
Property Taxes - General	500,000	500,000	500,000	500,000	500,000
State Gants	75,000	0	0	0	0
Other Revenue	20,000	347,352	20,000	277,257	296,000
Interest	25,000	222,059	25,000	413,400	25,000
<b>TOTAL REVENUE</b>	<b>620,000</b>	<b>1,069,411</b>	<b>545,000</b>	<b>1,190,657</b>	<b>821,000</b>
<b>EXPENDITURES</b>					
Grignon Mansion Buildings	146,600	9,976	0	0	200,000
Grignon Mansion Equipment	0	0	0	0	0
Parks Buildings	496,000	118,101	580,000	492,631	530,000
Parks Equipment	0	3,150	0	10,344	100,000
Parks Trails and Bridges	1,050,000	31,605	600,000	23,030	350,000
Parks Sidewalk	300,000	0	300,000	0	300,000
Parks Property Acquisition	0	0	0	0	0
Swimming Pool Buildings	4,200,000	2,494,348	5,000,000	4,856,808	500,000
Swimming Pool Equipment	0	0	0	0	0
Swimming Pool Sidewalks	0	0	0	0	0
1000s Island Buildings	80,000	15,000	0	0	0
1000s Island Trails and Bridges	0	0	0	159	400,000
Parks Outlay Trails & Walking Bridges	0	0	0	0	0
Fox River Board Walk	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>6,272,600</b>	<b>2,672,180</b>	<b>6,480,000</b>	<b>5,382,972</b>	<b>2,380,000</b>
<b>OTHER FINANCING SOURCES</b>					
Proceeds of General Obligation Notes	2,010,000	5,790,000	975,000	1,285,000	1,250,000
Transferred from Special Assessment Fund	50,000	45,000	50,000	50,000	250,000
Transferred from General Fund	0	624,000	0	0	0
Transferred from Capital Project Fund	580,000	0	1,000,000	1,000,000	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>2,640,000</b>	<b>6,459,000</b>	<b>2,025,000</b>	<b>2,335,000</b>	<b>1,500,000</b>
<b>EXCESS (DEFICIT) OF REV. &amp; OTHER FINANCING SOURCES OVER EXPENDITURES</b>	<b>(3,012,600)</b>	<b>4,856,231</b>	<b>(3,910,000)</b>	<b>(1,857,315)</b>	<b>(59,000)</b>

Cash Balance at December 31, 2023	7,837,878		
Cash Balance at December 31, 2024		5,980,563	
Cash Balance at December 31, 2025			5,921,563



**CITY OF KAUKAUNA**

**2025 Budget**

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

DESCRIPTION	2023	2023	2024	2024	2025
	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
<b>REVENUE</b>					
State Gants	0	0	0	0	0
Other Revenue	0	0	0	0	0
Interest	10,000	52,239	10,000	64,968	10,000
Sale of Municipal Land	300,000	256,977	250,000	133,051	131,850
<b>TOTAL REVENUE</b>	<b>310,000</b>	<b>309,216</b>	<b>260,000</b>	<b>198,019</b>	<b>141,850</b>
<b>EXPENDITURES</b>					
Fire/Public Works Maint Building	0	0	0	0	0
Fire/Public Works Maint Miscellaneous	0	0	0	0	0
Municipal Building Miscellaneous	14,000	0	0	0	0
Municipal Building Buildings	0	0	0	0	0
Police Department Miscellaneous	0	0	0	0	0
Police Department Buildings	0	0	0	0	0
Fire Department Miscellaneous	0	0	0	0	0
Fire Department Building	0	0	0	0	0
Street Signs & Markers Building	0	0	0	0	0
Street Signs & Markers Miscellaneous	215,000	185,000	0	0	0
Traffic Controls Buildings	0	0	0	0	0
Traffic Controls Miscellaneous	30,000	0	30,000	1,750	70,000
Bridge Maintenance Building	0	0	0	0	0
Bridge Maintenance Miscellaneous	0	0	0	0	0
Public Library Miscellaneous	0	20,353	0	0	0
Public Library Buildings	79,000	0	250,000	0	300,000
Grignon Mansion Building	0	0	0	0	0
Grignon Mansion Miscellaneous	0	0	0	0	0
Community Center Building	0	0	0	0	0
Community Center Miscellaneous	0	0	0	0	0
Swimming Pool Building	0	0	0	0	0
Swimming Pool Miscellaneous	0	0	0	0	0
Athletic Field Building	0	0	0	0	0
Athletic Field Miscellaneous	0	0	0	0	0
1000 Island Center Miscellaneous	0	0	0	0	0
1000 Island Center Buildings	0	0	20,000	35,000	0
<b>TOTAL EXPENDITURES</b>	<b>338,000</b>	<b>205,353</b>	<b>300,000</b>	<b>36,750</b>	<b>370,000</b>
<b>OTHER FINANCING SOURCES</b>					
Proceeds of General Obligation Notes	29,000	17,000	495,000	435,000	190,000
Transferred from Other Funds	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>29,000</b>	<b>17,000</b>	<b>495,000</b>	<b>435,000</b>	<b>190,000</b>
<b>OTHER FINANCING USES</b>					
Transfer to Capital Project Fund	580,000	0	1,000,000	1,000,000	0
<b>TOTAL OTHER FINANCING USES</b>	<b>580,000</b>	<b>0</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>0</b>
<b>EXCESS (DEFICIT) OF REV. &amp; OTHER FINANCING SOURCES OVER EXPENDITURES</b>	<b>(579,000)</b>	<b>120,863</b>	<b>(545,000)</b>	<b>(403,731)</b>	<b>(38,150)</b>

Cash Balance at December 31, 2023 1,143,077

Cash Balance at December 31, 2024 739,346

Cash Balance at December 31, 2025 701,196

**CITY OF KAUKAUNA**  
**CAPITAL PROJECTS 2025-2029**

updated 9/4/24

YEAR	Fund	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	SUBDIVISION FEE FUND	OTHER
<b>2025</b>		<b>EQUIPMENT</b>							
	421 - Equipment	Replace 2008 Skid Steer Loader (Fleet #30)	\$50,000	\$50,000					
	421 - Equipment	Replace 2015 Chevrolet Impala (Fire Dept)	\$65,000	\$65,000					
	421 - Equipment	Replace 1991 John Deere Grader #22	\$500,000	\$500,000					
	421 - Equipment	Replace 2012 Chevy 1 Ton Dump (Truck 9) With Plow	\$70,000	\$70,000					
	421 - Equipment	Replace 2008 2 1/2 Ton Dump Truck (Fleet #212)	\$270,000	\$270,000					
	421 - Equipment	Purchase new Garbage Truck (228)	\$330,000	\$330,000					
	421 - Equipment	Replace 2009 Pick Up Truck (Fleet #14) - Engineering	\$60,000	\$60,000					
	421 - Equipment	Ambulance Cot	\$30,000	\$30,000					
	421 - Equipment	Pallet conversion leaf loader for (old 228)	\$70,000	\$70,000					
<b>2025</b>		<b>PARK &amp; POOL IMPROVEMENTS</b>							
	422- Parks and Pools	Wisconsin Ave Switch Back Trail	\$150,000	\$150,000					\$30,000 HOV
	422- Parks and Pools	Grignon Mansion Parking Lot and Stormwater on land acquired in 2023	\$200,000	\$200,000					
	422- Parks and Pools	LaFollette Park Restrooms, BB Court, Parking Lot, Sidewalks	\$800,000	\$800,000					
	422- Parks and Pools	Playground Update -Strassburg	\$150,000	\$100,000					\$50,000
<b>2025</b>		<b>STORM SEWER</b>							
	601 - Storm	Erosion Control / Remediation - Shoreline/Outfalls/Streambank - 1000 Islands/Hoersch	\$100,000			\$100,000			
	601 - Storm	Badger Road Pond	\$350,000			\$350,000			
	601 - Storm	Riverview Stormwater Detention	\$2,000,000			\$1,400,000			\$600,000
<b>2025</b>		<b>SANITARY SEWER</b>							
	602- Sanitary	Desnoyer Street Area Utility Relay (Seymour, Ducharme, Blackwell, Desnoyer)	\$1,250,000		\$200,000		\$1,050,000		
	602- Sanitary	CIPP - River Street Sanitary Sewer and Easement, Plank Road	\$200,000		\$20,000		\$180,000		
<b>2025</b>		<b>STREET PAVING</b>							
		<b>New Concrete Streets</b>							
	420 - Streets and Sidewalk	South Weiler Road, Campfire Court, Antelope, White Wolf	\$1,400,000	\$650,000	\$750,000				
	420 - Streets and Sidewalk	Antelope & Bear Paw (Wildlife Heights)	\$900,000	\$400,000	\$500,000				
	420 - Streets and Sidewalk	Snow Goose, Beckett, White Dove (Bluestem 3)	\$1,000,000	\$450,000	\$550,000				
	420 - Streets and Sidewalk	Ash Grove and CTH Z Walk Extension	\$350,000	\$150,000	\$200,000				
		<b>Reconstruction</b>							
	420 - Streets and Sidewalk	Asphalt Mill/Paving - Grignon(Upper and new lower), River Street, Pool/Well Lot, High Street, 2/3 Alley (St Vinnies)	\$380,000	\$180,000					\$200,000
	420 - Streets and Sidewalk	Alley Paving - 9th Street	\$450,000	\$200,000	\$200,000				\$50,000
	420 - Streets and Sidewalk	Street Patch Program (2025/2026)	\$200,000	\$150,000					\$50,000
	420 - Streets and Sidewalk	I-41 Corridor Bridges	\$40,000	\$40,000					
<b>2025</b>		<b>SIDEWALKS</b>							
<b>2025</b>		<b>MISCELLANEOUS</b>							
	423 - Buildings and Misc	Fox Shores RR Site Remediation	\$60,000	\$60,000					
	423 - Buildings and Misc	Replace Video Surveillance System (Citywide)	\$30,000	\$30,000					
	423 - Buildings and Misc	Rail Crossing Quiet Zone Project	\$100,000	\$100,000					
		<b>TOTAL</b>	<b>\$11,555,000</b>	<b>\$5,105,000</b>	<b>\$2,420,000</b>	<b>\$1,850,000</b>	<b>\$1,230,000</b>	<b>\$0</b>	<b>\$950,000</b>

\* Funds were borrowed in prior year

**CITY OF KAUKAUNA**  
**CAPITAL PROJECTS 2025-2029**

updated 9/4/24

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YEAR	Fund	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	SUBDIVISION FEE FUND	OTHER
<b>2026</b>		<b>EQUIPMENT</b>							
	421 - Equipment	Replace 2003 Pierce Fire Engine	\$1,250,000	\$1,250,000					
	421 - Equipment	Replace 2011 John Deere Gator (118)	\$30,000	\$30,000					
	421 - Equipment	Replace 2001 Snow Go Snow Blower	\$270,000	\$270,000					
	421 - Equipment	Replace 2014 F350 4x4 Dump (Truck 8)	\$65,000	\$65,000					
	421 - Equipment	Replace 2012 GMC Sierra (Truck 3)	\$35,000	\$35,000					
	421 - Equipment	2016 Elgin HE Street Sweeper (#26)	\$320,000	\$320,000					
	421 - Equipment	Extrication Equipment - Combination Tool (Fire)	\$14,500	\$14,500					
<b>2026</b>		<b>PARK &amp; POOL IMPROVEMENTS</b>							
	422- Parks and Pools	Red Hills Trail to 1000 Islands/OCC	\$800,000	\$700,000					\$100,000
	422- Parks and Pools	Kakalin Trail Extension (TIF 12)	\$50,000	\$50,000					
	422-Parks and Pools	1000 Islands Nature Center Entrance Way Accessibility	\$100,000	\$100,000					
<b>2026</b>		<b>STORM SEWER</b>							
	601 - Storm	Washington, Florence, Plank	\$300,000		\$75,000	\$225,000			
	601 - Storm	Erosion Control / Remediation - Shoreline/Outfalls/Streambank	\$35,000			\$35,000			
<b>2026</b>		<b>SANITARY SEWER</b>							
	602- Sanitary	Industrial Park Sanitary Sewer	\$1,600,000				\$1,600,000		
	602- Sanitary	Diedrich Street Area Utility Relay (Jefferson, Black, Diedrich, Margaret, Maria, Idlewild)	\$750,000		\$100,000		\$650,000		
<b>2026</b>		<b>STREET PAVING</b>							
		<b>New Concrete Streets</b>							
	420 - Streets and Sidewalk	Ridgecrest Drive, Nikki Lane	\$700,000	\$250,000	\$467,000				
		<b>Reconstruction</b>							
	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				
	420 - Streets and Sidewalk	MSB and Third Street Parking Lots	\$300,000	\$300,000					
	420 - Streets and Sidewalk	Washington, Florence, Plank, Lower Thilmany	\$1,300,000	\$650,000	\$650,000				
	420 - Streets and Sidewalk	Elm Street Bridges Design	\$600,000	\$120,000					\$480,000
	420 - Streets and Sidewalk	Central Park Road	\$60,000	\$30,000					\$30,000
	420 - Streets and Sidewalk	Alley Paving	\$450,000	\$225,000	\$225,000				
<b>2026</b>		<b>SIDEWALKS</b>							
	420 - Streets and Sidewalk	Replace Defective Walks	\$225,000	\$50,000	\$175,000				
<b>2026</b>		<b>MISCELLANEOUS</b>							
	423 - Buildings and Misc	Replace Library Playmat	\$15,000	\$15,000					
	423 - Buildings and Misc	Upgrades to Backup, Redundancy & Disaster Recovery Systems	\$60,000	\$60,000					
		<b>TOTAL</b>	<b>\$11,729,500</b>	<b>\$5,884,500</b>	<b>\$2,742,000</b>	<b>\$260,000</b>	<b>\$2,250,000</b>	<b>\$0</b>	<b>\$610,000</b>

\* Funds were borrowed in prior year

**CITY OF KAUKAUNA**  
**CAPITAL PROJECTS 2025-2029**

updated 9/4/24

YEAR	Fund	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	SUBDIVISION FEE FUND	OTHER
<b>2027</b>		<b>EQUIPMENT</b>							
	421 - Equipment	Replace 2012 Chevy Silverado 1500 (Truck 10)	\$35,000	\$35,000					
	421 - Equipment	Replace 2007 International Workstar 7300 (Truck 216)	\$270,000	\$270,000					
	421 - Equipment	Replace 2007 International Workstar 7300 (Truck 217)	\$270,000	\$270,000					
	421 - Equipment	Replace 2009 Chevy Silverado 2500 4x4, Emerg. Equip	\$74,000	\$74,000					
	421 - Equipment	Replace 2012 Volvo Loader L90C (Tractor 22)	\$300,000	\$300,000					
	421 - Equipment	Replace 2015 Zociac Rescue Boat	\$7,500	\$7,500					
	421 - Equipment	Replace Existing Cutter and Spreader Extrication Equipment (Fire)	\$45,000	\$45,000					
	421 - Equipment								
<b>2027</b>		<b>PARK &amp; POOL IMPROVEMENTS</b>							
	422- Parks and Pools	Bicycle Check Out Hub	\$100,000						
	422- Parks and Pools	Dog Park updates/upgrades (trees, restrooms, wash station)	\$350,000	\$175,000					\$165K Other + \$10K grant
<b>2027</b>		<b>STORM SEWER</b>							
	601 - Storm	Horseshoe Park Pond with Enhanced Settling	\$250,000			\$250,000			
	601 - Storm	Moon Ridge Court Pond with Enhanced Settling	\$40,000			\$40,000			
	601 - Storm	Kenneth Avenue Area Reconstruction Phase 2 (2022 Utility Work)	\$400,000		\$100,000	\$300,000			
	601 - Storm	Pond/Stream Bank Restoration	\$45,000			\$45,000			
<b>2027</b>		<b>SANITARY SEWER</b>							
	602- Sanitary	Sullivan Avenue Area Utility Relay Phase 1 (Sullivan, Kenneth, 11t	\$925,000		\$200,000		\$725,000		
	602- Sanitary	Cleveland Avenue, E 8th, 9th	\$200,000		\$50,000		\$150,000		
<b>2027</b>		<b>STREET PAVING</b>							
		<b>New Concrete Streets</b>							
	420 - Streets and Sidewalk	Bluestem 3/4 ( Haas-White Birch)	\$1,100,000	\$500,000	\$600,000				
		<b>Reconstruction</b>							
	420 - Streets and Sidewalk	Kenneth Avenue Area Reconstruction Phase 2 (2022 Utility Work)	\$3,000,000	\$1,500,000	\$1,500,000				
	420 - Streets and Sidewalk	Alley Paving	\$450,000	\$225,000	\$225,000				
	420 - Streets and Sidewalk	3rd Avenue & Kenneth Avenue (3rd to 10th) Design	\$500,000	\$100,000					\$400,000
<b>2027</b>		<b>SIDEWALKS</b>							
<b>2027</b>		<b>MISCELLANEOUS</b>							
	423 - Buildings and Misc	Windows at 1000 Island Center	\$20,000	\$20,000					
	423 - Buildings and Misc	WIFI & Cameras at a few Select Parks (PILOT)	\$200,000	\$200,000					
	423 - Buildings and Misc	Upgrade/Replace Access Control System	\$80,000	\$80,000					
	423 - Buildings and Misc	Refund Pool 2023C Note	\$3,500,000	\$3,500,000					
		<b>TOTAL</b>	<b>\$12,161,500</b>	<b>\$7,301,500</b>	<b>\$2,675,000</b>	<b>\$635,000</b>	<b>\$875,000</b>	<b>\$0</b>	<b>\$400,000</b>

\* Funds were borrowed in prior year

**CITY OF KAUKAUNA**  
**CAPITAL PROJECTS 2025-2029**

updated 9/4/24

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YEAR	Fund	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	SUBDIVISION FEE FUND	OTHER
<b>2028</b>		<b>EQUIPMENT</b>							
	421 - Equipment	Replace 2012 Chevy Silverado 1500 4 X 4 (Engineering)	\$60,000	\$60,000					
	421 - Equipment	Replace 2009 Ford E450 Ambulance	\$365,000	\$365,000					
	421 - Equipment	Replace Deweze Hill Mower	\$50,000	\$50,000					
	421 - Equipment	Replace Pelican Sweeper (#25)	\$260,000	\$260,000					
	421 - Equipment		\$0	\$0					
	421 - Equipment		\$0	\$0					
<b>2028</b>		<b>PARK &amp; POOL IMPROVEMENTS</b>							
	422- Parks and Pools	1000 Islands Nature Center Play Scape "playground"	\$300,000	\$300,000					
	422- Parks and Pools		\$0	\$0					
<b>2028</b>		<b>STORM SEWER</b>							
	601 - Storm	Kenneth Avenue Area Reconstruction Phase 3 (2023 Utility Work)	\$400,000		\$100,000	\$300,000			
	601 - Storm		\$0	\$0					
<b>2028</b>		<b>SANITARY SEWER</b>							
	602- Sanitary	Lincoln Street Area Utility Relay	\$1,200,000		\$200,000		\$1,000,000		
	602- Sanitary		\$0	\$0					
	602 - Sanitary		\$0	\$0					
<b>2028</b>		<b>STREET PAVING</b>							
		<b>New Concrete Streets</b>							
		<b>Reconstruction</b>							
	420 - Streets and Sidewalk	Kenneth Avenue Area Reconstruction Phase 3 (2023 Utility Work)	\$3,000,000	\$1,500,000	\$1,500,000				
	420 - Streets and Sidewalk	Alley Paving	\$450,000	\$225,000	\$225,000				
	420 - Streets and Sidewalk	Street Patch Program	\$200,000	\$150,000					\$50,000
<b>2028</b>		<b>SIDEWALKS</b>							
	420 - Streets and Sidewalk	Replace Defective Walks	\$250,000	\$50,000	\$200,000				
<b>2028</b>		<b>MISCELLANEOUS</b>							
	423 - Buildings and Misc		\$0	\$0					
		<b>TOTAL</b>	<b>\$6,535,000</b>	<b>\$2,960,000</b>	<b>\$2,225,000</b>	<b>\$300,000</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$50,000</b>

\* Funds were borrowed in prior year

**CITY OF KAUKAUNA**  
**CAPITAL PROJECTS 2025-2029**

updated 9/4/24

YEAR	Fund	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	SUBDIVISION FEE FUND	OTHER
<b>2029</b>		<b>EQUIPMENT</b>							
	421 - Equipment	Replace 2007 Pierce Rescue Truck	\$1,400,000	\$1,400,000					
	421 - Equipment								
	421 - Equipment								
	421 - Equipment								
<b>2029</b>		<b>PARK &amp; POOL IMPROVEMENTS</b>							
	422- Parks and Pools	Central Park Riverwall	\$1,000,000	\$1,000,000					
	422- Parks and Pools	1000 Islands Environmental Center Display Upgrade	\$10,000	\$10,000					
	422- Parks and Pools								
	422- Parks and Pools								
	422- Parks and Pools								
	422- Parks and Pools								
	422- Parks and Pools								
<b>2029</b>		<b>STORM SEWER*</b>							
	601 - Storm	Kenneth Ave Storm Sewer	\$500,000			\$100,000			\$400,000
	601 - Storm	Sunny Meadows Pond with Enhanced Settling	\$200,000			\$200,000			
	601 - Storm								
	601 - Storm								
<b>2029</b>		<b>SANITARY SEWER*</b>							
	602- Sanitary	Sullivan Avenue Area Utility Relay Phase 2 (Sullivan, Kenneth, 14t	\$1,200,000		\$200,000		\$1,000,000		
	602- Sanitary								
	602- Sanitary								
	602- Sanitary								
<b>2029</b>		<b>STREET PAVING</b>							
		<b>New Concrete Streets Reconstruction</b>							
	420 - Streets and Sidewalk	Tobacnoir Street Area Reconstruction Phase 1 (2024 Utility Work)							
	420 - Streets and Sidewalk	3rd Avenue & Kenneth Avenue (3rd to 10th) (Possibly Move based on Grant determination)	\$4,900,000	\$490,000	\$490,000				\$3,920,000
	420 - Streets and Sidewalk	River Street/Parking Area	\$600,000	\$500,000	\$100,000				
	420 - Streets and Sidewalk	Elm Street Bridges Design	\$5,000,000	\$1,000,000					\$4,000,000
<b>2029</b>		<b>SIDEWALKS</b>							
	420 - Streets and Sidewalk								
<b>2029</b>		<b>MISCELLANEOUS</b>							
	423 - Buildings and Misc								
	423 - Buildings and Misc								
<b>TOTAL</b>			<b>\$14,810,000</b>	<b>\$4,400,000</b>	<b>\$790,000</b>	<b>\$300,000</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$8,320,000</b>

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\* Funds were borrowed in prior year







# **CITY OF KAUKAUNA**

## **2025 BUDGET**

*DIVISION: GENERAL GOVERNMENT*

*DEPARTMENT: ASSESSMENT*

### ***MISSION STATEMENT***

**To uniformly and equitably assess all real estate and personal property except those properties designated manufacturing by the Department of Revenue, public utilities, and property exempt by state statute. The assessment procedures are dictated by Chapter 70 of the Wisconsin Statutes.**

**Conduct open book and attend all Board of Review sessions. Provide information as to assessment and appeal procedures per request. (A booklet is available to the public at the Assessor's Office that explains the assessment and appeals process.)**

**Estimate property taxes for potential new construction in the city. Provide information to all city departments upon request. Assess all annexations, new construction, additions, changes, new plats, deletions, etc. to submit an assessment report on an annual basis to the Mayor and Common Council.**

**This service is currently contracted through Bowmar Appraisal.**

**CITY OF KAUKAUNA**

**2025 BUDGET**

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

*DIVISION: GENERAL GOVERNMENT*  
*DEPARTMENT: ASSESSMENT*

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2023 BUDGET</i>	<i>2023 ACTUAL</i>	<i>2024 BUDGET</i>	<i>2024 ESTIMATED ACTUAL</i>	<i>2025 BUDGET</i>
<b>PERSONNEL SERVICES</b>						
<i>Wages &amp; Salaries</i>						
5101	Regular Payroll	0	0	0	0	0
5104	Temporary Payroll	150	150	150	150	150
<i>Fringe Benefits</i>						
5154	Social Security	0	0	0	0	0
5163	Workers Compensation	0	0	0	0	0
<b>TOTAL PERSONNEL SERVICES</b>		150	150	150	150	150
<b>NON-PERSONNEL SERVICES</b>						
<i>Purchased Services</i>						
5325	Contractual Services	48,000	57,059	47,500	42,500	84,500
<i>Supplies</i>						
5401	Office Supplies	0	0	0	0	0
<b>TOTAL NON-PERSONNEL SERVICES</b>		48,000	57,059	47,500	42,500	84,500
<b>OUTLAY</b>						
5804	Office Equipment	0	0	0		
<b>TOTAL OUTLAY</b>		0	0	0	0	0
<b>TOTAL ASSESSMENT</b>		48,150	57,209	47,650	42,650	84,650

# **CITY OF KAUKAUNA**

## **2025 BUDGET**

*DIVISION: GENERAL GOVERNMENT  
DEPARTMENT: AUDITING SERVICES*

### ***MISSION STATEMENT***

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

**CITY OF KAUKAUNA**

**2025 BUDGET**

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

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

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2023 BUDGET</i>	<i>2023 ACTUAL</i>	<i>2024 BUDGET</i>	<i>2024 ESTIMATED ACTUAL</i>	<i>2025 BUDGET</i>
<b>NON-PERSONNEL SERVICES</b>						
<i>Purchased Services</i>						
<b>5325</b>	<b>Contractual Services</b>	28,000	26,371	27,500	30,445	35,250
<b>TOTAL NON-PERSONNEL SERVICES</b>		28,000	26,371	27,500	30,445	35,250
<b>TOTAL AUDITING SERVICES</b>		28,000	26,371	27,500	30,445	35,250

**CITY OF KAUKAUNA**

**2025 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**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 51305**

*DIVISION: GENERAL GOVERNMENT*  
*DEPARTMENT: CITY ATTORNEY*

OBJECT CODE	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024		2025 BUDGET
					ESTIMATED ACTUAL		
<b>PERSONNEL SERVICES</b>							
<i>Wages &amp; Salaries</i>							
5101	Regular Payroll	100,122	101,970	156,063	143,263		165,808
5119	Longevity Pay	48	69	88	0		0
<i>Fringe Benefits</i>							
5151	Retirement Plan	10,303	10,281	10,768	9,885		11,524
5152	Residency	0	0	0	50		3,075
5154	Social Security	11,591	11,184	11,939	10,960		12,684
5157	Group Health Insurance	24,088	24,279	26,573	25,225		29,429
5160	Group Life Insurance	361	478	527	209		219
5163	Workers Compensation	258	212	265	244		265
5166	Unemployment Insurance	0	0	0	0		0
<b>TOTAL PERSONNEL SERVICES</b>		146,771	148,473	206,223	189,836		223,004
<b>NON-PERSONNEL SERVICES</b>							
<i>Travel/Training</i>							
5205	Seminar Expense	300	315	400	0		400
5208	Travel - City Business	1,000	14	600	538		600
5211	Education & Memberships	500	528	600	862		1,000
<i>Purchased Services</i>							
5303	Communications	300	300	300	483		420
5315	Maintenance - Office Equipment	0	50	50	0		50
5325	Contractual Services	4,500	721	4,000	2,100		4,000
5328	Advertising	500	0	0	0		0
<i>Supplies</i>							
5401	Office Supplies	300	93	300	178		300
5431	Postage	0	0	0	0		0
<b>TOTAL NON-PERSONNEL SERVICES</b>		7,400	2,021	6,250	4,161		6,770
<b>OUTLAY</b>							
5804	Office Equipment	0	0	0	0		0
<b>TOTAL OUTLAY</b>		0	0	0	0		0
<b>TOTAL CITY ATTORNEY</b>		154,171	150,493	212,473	193,997		229,774

**CITY OF KAUKAUNA**

**2025 BUDGET**

*DIVISION: GENERAL GOVERNMENT*

*DEPARTMENT: CITY ATTORNEY*

<i>TITLE OF POSITION</i>	<i>NUMBER OF</i>		<i>2024</i>	<i>2024</i>	<i>2025</i>
	<i>FULL-TIME EQUIVALENTS</i>			<i>ESTIMATED</i>	<i>PROPOSED</i>
	<i>2024</i>	<i>2025</i>	<i>BUDGET</i>	<i>ACTUAL</i>	<i>BUDGET</i>
<b>City Attorney</b>	0.75	1.00	111,215	111,215	114,551
<b>Senior Paralegal</b>	0.73	0.73	44,848	32,048	51,257
<b>Kaukauna Utility Allocation</b>			0	0	0
<b>TOTAL</b>	1.48	1.73	156,063	143,263	165,808





# CITY OF KAUKAUNA

## 2025 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.

### 2024 Goals and Objectives

- Aid in the implementation of the city-wide strategic Plan
- Document Standard operation procedures for this area. Goals is to have six (6) completed
- Meet Legal Advertising deadlines
- Continue to issue various licenses and permits
- Improve the Tax collection process

### 2024 Accomplishments

- Liquor license approval process was completed electronically by City staff.
- 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.
- Successfully collected \$21.6M of the tax levy.

### 2025 Goals and Objectives

- Aid in the implementation of the city-wide strategic Plan
- Document Standard operation procedures for this area. Goals is to have six (6) completed
- Meet Legal Advertising deadlines
- Continue to issue various licenses and permits
- Improve the Tax collection process

### Service Efforts:

ITEM	AS OF 12/31/22	AS OF 12/31/23	AS OF 06/30/24
# of council meetings	24	24	12
# of resolutions processed	53	50	23
# of ordinances processed	24	18	12
# of licenses issued	215	220	105
# of dog licenses issued	632	739	517

**CITY OF KAUKAUNA**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 51420**

*DIVISION: GENERAL GOVERNMENT*  
*DEPARTMENT: CLERK*

OBJECT CODE	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024	
					ESTIMATED ACTUAL	2025 BUDGET
<b>PERSONNEL SERVICES</b>						
<i>Wages &amp; Salaries</i>						
5101	Regular Payroll	157,220	158,613	164,471	185,471	160,792
5107	Overtime Pay	0	590	0	140	0
5119	Longevity Pay	675	675	720	720	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	8,734	8,695	9,261	10,227	9,244
5152	Residency	4,380	4,395	4,511	5,351	4,246
5154	Social Security	10,266	10,112	10,706	11,879	10,578
5157	Group Health Insurance	24,088	24,279	26,573	26,573	29,429
5160	Group Life Insurance	310	304	332	359	377
5163	Workers Compensation	2,478	2,099	2,392	2,821	1,935
<b>TOTAL PERSONNEL SERVICES</b>		208,151	209,760	218,966	243,541	216,601
<b>NON-PERSONNEL SERVICES</b>						
<i>Travel/Training</i>						
5205	Seminar Expense	800	0	500	0	1,000
5208	Travel - City Business	900	469	800	500	800
5211	Education & Memberships	700	438	700	700	700
<i>Purchased Services</i>						
5317	Short/Over Cash Receipts	0	6	0	79	0
5325	Contractual Services	17,000	15,388	20,250	15,000	20,000
5328	Advertising	10,000	18,865	15,000	13,000	15,000
5334	Printing Expense	0	0	0	0	0
5392	Uncollected Taxes	0	0	0	0	0
<i>Supplies</i>						
5401	Office Supplies	2,000	1,046	2,000	2,000	2,000
5402	Desktop Printing Expense	0	0	0	0	0
5422	Data Processing Supplies	500	191	500	400	500
5431	Postage	0	18	0	0	0
5497	Bank & Credit Card Fees	22,000	25,859	11,980	17,000	15,180
5499	Miscellaneous	1,000	(30)	500	0	500
<b>TOTAL NON-PERSONNEL SERVICES</b>		54,900	62,250	52,230	48,679	55,680
<b>OUTLAY</b>						
5804	Office Equipment	0	1,703	0	2,000	0
<b>TOTAL OUTLAY</b>		0	1,703	0	2,000	0
<b>TOTAL CLERK</b>		263,051	273,713	271,196	294,220	272,281

**CITY OF KAUKAUNA**

**2025 BUDGET**

*DIVISION: GENERAL GOVERNMENT*

*DEPARTMENT: CLERK*

<i>TITLE OF POSITION</i>	<i>NUMBER OF</i>		<i>2024</i>	<i>2024</i>	<i>2025</i>
	<i>FULL-TIME EQUIVALENTS</i>	<i>2025</i>			
	<i>2024</i>	<i>2025</i>	<i>BUDGET</i>	<i>ACTUAL</i>	<i>BUDGET</i>
<b>Clerk</b>	1.00	1.00	75,184	89,184	70,772
<b>Accounting Specialist (AP)</b>	1.00	1.00	59,033	59,033	62,231
<b>Accounting Specialist (AR)</b>	0.50	0.50	30,254	37,254	27,789
<b>TOTAL</b>	2.50	2.50	164,471	185,471	160,792



# **CITY OF KAUKAUNA**

## **2025 BUDGET**

*DIVISION: GENERAL GOVERNMENT*

*DEPARTMENT: POLICE AND FIRE COMMISSIONERS*

### ***MISSION STATEMENT***

**The police and fire commissioners are comprised of members that over see the Fire and Police Chiefs. This body makes policy and hiring decision on behalf of both departments. They meet on an as needed basis.**

**The costs of Police and Fire Commissioners (\$75 per month).**

**CITY OF KAUKAUNA**

**2025 BUDGET**

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

*DIVISION: GENERAL GOVERNMENT*  
*DEPARTMENT: COMMISSIONERS*

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2023 BUDGET</i>	<i>2023 ACTUAL</i>	<i>2024 BUDGET</i>	<i>2024 ESTIMATED ACTUAL</i>	<i>2025 BUDGET</i>
<b>PERSONNEL SERVICES</b>						
<i>Wages &amp; Salaries</i>						
<b>5101</b>	<b>Regular Payroll</b>	4,500	4,500	4,500	4,500	4,500
<i>Fringe Benefits</i>						
<b>5154</b>	<b>Social Security</b>	65	65	65	65	65
<b>5163</b>	<b>Workers Compensation</b>	8	6	8	8	7
<b>TOTAL PERSONNEL SERVICES</b>		4,573	4,572	4,573	4,573	4,572
<b>NON-PERSONNEL SERVICES</b>						
<i>Travel/Training</i>						
<b>5205</b>	<b>Seminar Expense</b>	0	0	0	0	0
<b>5211</b>	<b>Education &amp; Memberships</b>	0	0	0	0	0
<b>5215</b>	<b>Expense Allowance</b>	0	0	0	0	0
<b>TOTAL NON-PERSONNEL SERVICES</b>		0	0	0	0	0
<b>TOTAL COMMISSIONERS</b>		4,573	4,572	4,573	4,573	4,572

**CITY OF KAUKAUNA**

**2025 BUDGET**

*DIVISION: GENERAL GOVERNMENT*

*DEPARTMENT: COMMISSIONERS*

<i>TITLE OF POSITION</i>	<i>NUMBER OF</i>		<i>2024</i>	<i>2024</i>	<i>2025</i>
	<i>FULL-TIME EQUIVALENTS</i>				
	<i>2024</i>	<i>2025</i>	<i>BUDGET</i>	<i>ACTUAL</i>	<i>BUDGET</i>
<b>Police &amp; Fire Commissioner</b>	**	**	900	900	900
<b>Police &amp; Fire Commissioner</b>	**	**	900	900	900
<b>Police &amp; Fire Commissioner</b>	**	**	900	900	900
<b>Police &amp; Fire Commissioner</b>	**	**	900	900	900
<b>Police &amp; Fire Commissioner</b>	**	**	900	900	900
<b>TOTAL</b>	0.00	0.00	4,500	4,500	4,500

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





# **CITY OF KAUKAUNA**

## **2025 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**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 51105**

*DIVISION: GENERAL GOVERNMENT*  
*DEPARTMENT: COMMON COUNCIL*

OBJECT CODE	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024		2025 BUDGET
					ESTIMATED ACTUAL		
<b>PERSONNEL SERVICES</b>							
<i>Wages &amp; Salaries</i>							
5101	Regular Payroll	41,040	41,880	44,400	44,400		44,400
<i>Fringe Benefits</i>							
			0				
5154	Social Security	595	607	644	644		644
5163	Workers Compensation	221	161	227	75		71
5166	Unemployment Insurance	0	0	0	0		0
<b>TOTAL PERSONNEL SERVICES</b>		41,856	42,649	45,271	45,119		45,115
<b>NON-PERSONNEL SERVICES</b>							
<i>Travel/Training</i>							
5205	Seminar Expense	2,000	1,883	2,400	1,800		2,400
5208	Travel - City Business	1,500	520	1,200	500		1,200
5211	Education & Memberships	5,020	5,725	5,725	0		6,500
<i>Supplies</i>							
5499	Miscellaneous	50	0	50	0		50
<b>TOTAL NON-PERSONNEL SERVICES</b>		8,570	8,129	9,375	2,300		10,150
<b>TOTAL COMMON COUNCIL</b>		50,426	50,777	54,646	47,419		55,265

**CITY OF KAUKAUNA**

**2025 BUDGET**

*DIVISION: GENERAL GOVERNMENT*

*DEPARTMENT: COMMON COUNCIL*

<i>TITLE OF POSITION</i>	<i>NUMBER OF FULL-TIME EQUIVALENTS</i>		<i>2024 BUDGET</i>	<i>2024 ESTIMATED ACTUAL</i>	<i>2025 PROPOSED BUDGET</i>
	<i>2024</i>	<i>2025</i>			
<b>Aldersperson</b>	**	**	6,600	6,600	6,600
<b>Aldersperson</b>	**	**	5,400	5,400	5,400
<b>Aldersperson</b>	**	**	5,400	5,400	5,400
<b>Aldersperson</b>	**	**	5,400	5,400	5,400
<b>Aldersperson</b>	**	**	5,400	5,400	5,400
<b>Aldersperson</b>	**	**	5,400	5,400	5,400
<b>Aldersperson</b>	**	**	5,400	5,400	5,400
<b>Aldersperson</b>	**	**	5,400	5,400	5,400
<b>TOTAL</b>	0.00	0.00	44,400	44,400	44,400



# CITY OF KAUKAUNA

## 2025 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.

### **2024 Goals and Objectives**

- Complete a new Special Event Application process for external community groups.
- Continue to evaluate Park Pavilion and Park Playground renovations.
- Complete Park Master Plan with Planning & Community Development and Parks Departments.
- Combine the current Grignon Mansion Executive Director position with the Community Enrichment Department. Successfully create new position of Community Enrichment Program Manager.
- Complete sports fee agreement with service organizations/clubs.
- Hire Community Enrichment Coordinators for the Live! At Hydro Music Series and Farmers Market
- Community Enrichment Program Manager to learn and understand Community Enrichment Dept and work with Recreation Program Manager on new programming ideas.
- Monitor Park and public space use in 2024

### **2024 Accomplishments**

- Added additional activities, vendors, food trucks at Live! From Hydro Park Music Series.
- Increased sponsorships for Live! At Hydro by 20%.
- Evaluated Grignon Mansion Executive Director position, Community Enrichment Coordinator and Recreation Program Manager positions and determined new job descriptions and pay grade
- Successfully hired new Community Enrichment Program Manager and two Community Enrichment Coordinators
- Successfully opened Jonen Park Pavilion
- Successfully opened LaFollette Park Playground Renovation
- Farmers Market increased social media followers by 4%. Increase engagement by 62%.
- Live! At Hydro increase on social media "likes" by 35.6%. Increase in visits by 11%.
- Successfully added 1000 Islands Environmental Center to the Community Enrichment Department
- Successfully held Electric City River Jam

### **2025 Goals and Objectives**

- Complete a new Special Event Application process for external community groups.
- Continue to evaluate Park Pavilion and Park Playground renovations.
- Complete Park Master Plan with Planning & Community Development and Parks Departments.
- Complete sports fee agreement with service organizations/clubs.
- Hire Community Enrichment Program Manager for the Live! At Hydro Music Series, ECRJ and Farmers Market

**CITY OF KAUKAUNA**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 51411**

*DIVISION: GENERAL GOVERNMENT*  
*DEPARTMENT: COMMUNITY ENRICHMENT*

OBJECT CODE	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024		2025 BUDGET
					ESTIMATED	ACTUAL	
<b>PERSONNEL SERVICES</b>							
<i>Wages &amp; Salaries</i>							
5101	Regular Payroll	99,912	100,003	124,977	133,407		182,369
5104	Temporary Payroll	28,041	17,345	25,000	18,651		18,372
5119	Longevity Pay	0	0	0	0		0
<i>Fringe Benefits</i>							
5151	Retirement Plan	6,794	6,805	7,277	9,205		12,675
5152	Residency	0	0	0	0		4,149
5154	Social Security	8,050	7,590	9,923	10,476		14,218
5157	Group Health Insurance	24,088	24,279	26,573	31,487		58,858
5160	Group Life Insurance	111	102	141	119		125
5163	Workers Compensation	4,094	2,812	3,888	4,531		5,079
<b>TOTAL PERSONNEL SERVICES</b>		171,090	158,936	197,779	207,876		295,845
<b>NON-PERSONNEL SERVICES</b>							
<i>Travel/Training</i>							
5205	Seminar Expense	300	165	0	0		0
5208	Travel - City Business	50	0	0	0		0
5211	Education & Memberships	50	0	0	0		0
<i>Purchased Services</i>							
5303	Communications	0	300	300	600		300
5325	Contractual Services	0	0	0	0		0
5334	Printing Expense	200	0	200	318		300
5340	Rent - Equipment	200	0	0	0		0
5922	Farmers Market Expenses	2,000	2,814	2,500	2,500		2,500
5923	Hydro Live Expenses	48,000	53,022	48,000	48,000		48,000
5924	Fox Firecracker 5K	1,500	1,186	1,500	1,200		1,500
<i>Supplies</i>							
5401	Office Supplies	100	70	100	0		0
5402	Desktop Printing Expense	100	0	0	0		0
<b>TOTAL NON-PERSONNEL SERVICES</b>		52,500	57,557	52,600	52,618		52,600
<b>OUTLAY</b>							
5804	Office Equipment	0	671	0	0		0
<b>TOTAL OUTLAY</b>		0	671	0	0		0
<b>TOTAL COMMUNITY ENRICHMENT</b>		223,590	217,163	250,379	260,494		348,445

**CITY OF KAUKAUNA**

**2025 BUDGET**

*DIVISION: GENERAL GOVERNMENT*

*DEPARTMENT: COMMUNITY ENRICHMENT*

<i>TITLE OF POSITION</i>	<i>NUMBER OF FULL-TIME EQUIVALENTS</i>		<i>2024 BUDGET</i>	<i>2024</i>	<i>2025</i>
	<i>2024</i>	<i>2025</i>		<i>ESTIMATED ACTUAL</i>	<i>PROPOSED BUDGET</i>
<b>Community Enrichment Director</b>	1.00	1.00	105,457	107,457	113,225
<b>Community Enrichment Program Manager</b>	0.30	1.00	19,520	25,950	69,144
<b>TOTAL</b>	1.30	2.00	124,977	133,407	182,369





# CITY OF KAUKAUNA

## 2025 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: ELECTION

### MISSION STATEMENT

Administration of elections per State Statutes.

### 2024 Goals and Objectives

- Continue using Badger Election Books for the 2024 Elections
- Conduct two elections in 2023 and four in 2024. Ongoing training for election officials and staff.
- Continue to use the Community Room and Council Chambers as polling places

### 2024 Accomplishments

- Conducted two elections in 2023 and four in 2024. Provided ongoing training for election officials and staff.
- Recruited poll workers for all early voting and election day allowing both locations to be fully staffed
- Submitted polling information to the county by the required deadline
- Setup and establish process for Badger Election Books

### 2025 Goals and Objectives

- Continue using Badger Election Books for the 2025 Elections
- Conduct four elections in 2024 and two in 2025. Ongoing training for election officials and staff.
- Continue to use the Community Room and Council Chambers as polling places.

### Service Efforts:

ELECTION	NO. OF REGISTERED VOTERS	ELECTION DAY CHANGES
Primary – 2/21/23	10,072	15
Spring – 4/4/23	10,085	78
Spring – 4/2/24	9,875	72
Partisan Primary 8/13/23	9,872	80
General Election 11/5/24		

**CITY OF KAUKAUNA**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 51425**

*DIVISION: GENERAL GOVERNMENT*  
*DEPARTMENT: ELECTIONS*

OBJECT CODE	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024		2025 BUDGET
					ESTIMATED ACTUAL		
<b>PERSONNEL SERVICES</b>							
<i>Wages &amp; Salaries</i>							
5101	Regular Payroll	1,000	951	9,000	4,500		9,000
5104	Temporary Payroll	16,000	8,635	16,000	16,000		16,000
5107	Overtime Pay	0	0	0	500		0
<i>Fringe Benefits</i>							
5151	Retirement Plan	0	0	0	155		313
5154	Social Security	77	48	689	205		410
5160	Group Life Insurance	0	0	0	5		5
5163	Workers Compensation	0	0	0	28		14
5166	Unemployment Insurance	0	0	0	0		0
<b>TOTAL PERSONNEL SERVICES</b>		17,077	9,634	25,689	21,393		25,742
<b>NON-PERSONNEL SERVICES</b>							
<i>Travel/Training</i>							
5205	Seminar Expense	200	0	200	200		300
5208	Travel - City Business	100	0	100	100		100
<i>Purchased Services</i>							
5325	Contractual Services	2,100	6,737	2,100	2,100		2,100
5334	Printing Expense	4,000	0	2,200	2,200		2,200
<i>Supplies</i>							
5401	Office Supplies	4,000	5,316	6,500	5,000		6,500
5431	Postage	3,000	0	5,000	5,000		5,000
5499	Miscellaneous	250	0	250	250		250
<b>TOTAL NON-PERSONNEL SERVICES</b>		13,650	12,054	16,350	14,850		16,450
<b>OUTLAY</b>							
5804	Office Equipment	2,000	0	0	0		0
5807	Machinery, Tools & Instruments	0	0	0	0		0
<b>TOTAL OUTLAY</b>		2,000	0	0	0		0
<b>TOTAL ELECTIONS</b>		32,727	21,687	42,039	36,243		42,192

# CITY OF KAUKAUNA

## 2025 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, and electronic data processing to insure the City's financial stability and compliance with goals, policies, and regulations.

### **2024 Goals and Objectives**

- Support the implementation of the City wide Strategic Plan.
- Increase the awareness and use of the online tax payment by 2% in 2024 tax collection cycle.
- Increase the use of financial agency use of the tax collection software by 5% of total collection vs. last year in the 2024 collection cycle.
- Enhance the Civic Promotion - Financial Support process that was created in 2023. Ensure the process is being followed in 2024.
- Create a better-defined process for the Capital improvement Plan request. Create an information summary for the request to use to give context to the request.
- Create Standard Operating Procedures for the new Accounting Software. My goal is to have 12 done by year end.
- Continue to report and track the ARPA Fund spend and project list. Ensure the annual reporting is done by the deadline.
- Implement a quarterly review of the Budget to Actuals with Department heads
- Lead the efforts to define the outlook of the Public Library Space
- Continue to work with any new developers on creative ways the city can help them locate within the City of Kaukauna.

### **2024 Accomplishments**

- Aided in rolling out the Citywide Strategic Plan
- Saw an increase in agency use of tax collection software of 16%
- Rolled out the Civic Promotion financial support request process
- Created 35 operating procedures for the new accounting software
- Reported, tracked, and provided updates to staff and council on ARPA funding
- Lead the efforts to define the outlook for library space. Currently sitting in Landowners court in terms on deciding on the building.

# CITY OF KAUKAUNA

## 2025 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: FINANCE

### **2024 Accomplishments (continued)**

- Worked with one of the largest developers (The Reserve) on Developer's agreement, Hotel and Dreamville on the finances and challenges each project presented.
- Completed a draft of the People and operating plan that is in motion for the 2025.
- Administered the bond issuance for the 2024 Capital Borrowing, month end close process, and 2024 Budget process.
- Continued working with multiple developers on projects within the Developer and City Tax Increment District (TID) to come up with an incentive package that works for the project and the city.
- Managed the 2025 budget process, while looking for ways to ensure the city services stay in place and the tax rate stays in line with expectations.

### **2025 Goals and Objectives**

- Continue to support the moving the City wide Strategic Plan initiatives forward.
- *Roll out the expense reimbursement module within Paycor*
- *Make at least 2 enhancements within the NetSuite Accounting system*
- Implement a budgeting software for the 2026 budget that will house all the details in one spot and streamline the budget creation process.
- Capital Request form - Create a better-defined process for the Capital improvement Plan request. Create an information summary for the request to use to give context to the request.
- Review and Update 12 Standard Operating Procedures for the Finance/Accounting areas.
- Implement a quarterly review of the Budget to Actuals with Department heads
- Continue to work with any new developers on creative ways the city can help them locate within the City of Kaukauna.

**CITY OF KAUKAUNA**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 51510**

*DIVISION: GENERAL GOVERNMENT*  
*DEPARTMENT: FINANCE*

OBJECT CODE	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024		2025 BUDGET
					ESTIMATED	ACTUAL	
<b>PERSONNEL SERVICES</b>							
<i>Wages &amp; Salaries</i>							
5101	Regular Payroll	207,430	206,913	219,670	272,770		315,801
5107	Overtime Pay	0	0	0	0		0
5119	Longevity Pay	180	180	265	265		0
<i>Fringe Benefits</i>							
5151	Retirement Plan	23,169	23,132	24,850	28,547		32,230
5152	Residency	0	0	0	0		0
5154	Social Security	15,882	14,867	16,825	20,387		24,159
5157	Group Health Insurance	48,175	48,557	53,145	60,347		70,739
5160	Group Life Insurance	203	186	204	200		210
5163	Workers Compensation	353	290	374	464		505
<b>TOTAL PERSONNEL SERVICES</b>		<b>295,392</b>	<b>294,127</b>	<b>315,333</b>	<b>382,980</b>		<b>443,644</b>
<b>NON-PERSONNEL SERVICES</b>							
<i>Travel/Training</i>							
5205	Seminar Expense	2,500	1,233	1,500	500		1,500
5208	Travel - City Business	600	189	500	200		500
5211	Education & Memberships	700	214	700	1,400		700
<i>Purchased Services</i>							
5303	Communications	660	586	1,020	583		600
5325	Contractual Services	129,500	178,121	118,500	134,500		154,350
5332	Shared Services	(37,465)	(37,465)	(37,934)	(37,934)		(52,128)
5334	Printing Expense	1,000	925	900	1,500		1,400
<i>Supplies</i>							
5401	Office Supplies	300	69	300	150		300
5402	Desktop Printing Expense	200	0	200	0		200
5422	Data Processing Supplies	0	0	0	0		0
5423	Filing Fees	0	0	0	0		0
<b>TOTAL NON-PERSONNEL SERVICES</b>		<b>97,995</b>	<b>143,873</b>	<b>85,686</b>	<b>100,899</b>		<b>107,422</b>
<b>OUTLAY</b>							
	KITD User Fees	0	0	0			
	KITD Infrastructure Mtnce/Replace	0	0	0			
5804	Office Equipment	0	2,328	0	0		0
<b>TOTAL OUTLAY</b>		<b>0</b>	<b>2,328</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>TOTAL FINANCE</b>		<b>393,387</b>	<b>440,328</b>	<b>401,019</b>	<b>483,879</b>		<b>551,066</b>

**CITY OF KAUKAUNA**

**2025 BUDGET**

*DIVISION: GENERAL GOVERNMENT*

*DEPARTMENT: FINANCE*

<i>TITLE OF POSITION</i>	<i>NUMBER OF FULL-TIME EQUIVALENTS</i>		<i>2024</i>	<i>2024</i>	<i>2025</i>
	<i>2024</i>	<i>2025</i>	<i>BUDGET</i>	<i>ESTIMATED ACTUAL</i>	<i>PROPOSED BUDGET</i>
<b>Finance Director</b>	1.00	1.00	140,199	140,699	147,943
<b>Senior Accountant</b>	1.00	1.00	79,471	90,671	102,756
<b>Payroll Coordinator</b>	0.00	1.00	0	41,400	65,102
<b>TOTAL</b>	2.00	3.00	219,670	272,770	315,801

# CITY OF KAUKAUNA

## 2025 BUDGET

DIVISION: GENERAL GOVERNMENT  
DEPARTMENT: HUMAN RESOURCES

### **MISSION STATEMENT**

The Human Resources Department provides effective human resources services to all employees of the City, maintains compliance with all regulations (Local, State & Federal) and administers 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.

### **2024 Goals and Objectives**

- Complete tactics within the City Strategic Plan.
- Research feasibility of additional state benefit offerings.
- Complete negotiations with IAF Kaukauna Local 1594

### **2024 Accomplishments**

- Implemented new HRIS system.
- Implemented results of 2022 compensation study.
- Continued implementation of performance management system.

### **2025 Goals**

- Continue tactics within the City Strategic Plan.
- Research feasibility of additional benefit offerings.
- Research additional functionality within Paycor or alternative for:
  - Compensation Management
  - Benefit Management
  - Performance Management
  - Time & Schedule Management
  - Leave Management
  - Onboarding/Offboarding
- Re-evaluate job descriptions, market compensation comparison, and internal pay equity.
- Audit personnel files, documents, medical records, I-9 retention for compliance and implement a document retention policy and procedure.

**CITY OF KAUKAUNA**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 51415**

*DIVISION: GENERAL GOVERNMENT*  
*DEPARTMENT: HUMAN RESOURCES*

OBJECT CODE	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024	
					ESTIMATED ACTUAL	2025 BUDGET
<b>PERSONNEL SERVICES</b>						
<i>Wages &amp; Salaries</i>						
5101	Regular Payroll	160,423	162,416	252,667	180,987	196,677
5118	Merit Incentives	0	0	0	0	16,000
5119	Longevity Pay	0	0	0	0	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	10,909	11,052	17,434	12,488	13,669
5152	Residency	0	0	4,181	0	0
5154	Social Security	12,272	11,603	19,329	13,346	15,046
5157	Group Health Insurance	48,175	48,557	79,718	35,725	41,310
5160	Group Life Insurance	126	113	184	125	131
5163	Workers Compensation	273	227	430	308	315
<b>TOTAL PERSONNEL SERVICES</b>		232,178	233,968	373,943	242,979	283,148
<b>NON-PERSONNEL SERVICES</b>						
<i>Travel/Training</i>						
5208	Travel - City Business	300	90	300	525	600
5211	Education & Memberships	1,500	986	1,500	1,750	1,500
5218	Tuition Reimbursement Program	8,000	7,265	8,000	6,000	8,000
<i>Purchased Services</i>						
5303	Communications	540	319	300	425	300
5325	Contractual Services	102,000	106,820	52,000	52,000	58,000
5326	Recruitment Expenses	8,200	13,542	11,000	6,000	12,500
5328	Advertising	0	0	0	420	0
5332	Shared Services	(31,280)	(31,280)	(39,307)	(39,307)	(32,321)
5334	Printing Expense	0	0	0	0	0
5385	Employee Wellness Program	2,000	3,482	2,100	1,500	3,500
5398	Employee Safety Program	1,500	345	1,500	350	1,500
5399	Employee Assistance Program	3,000	2,406	3,700	2,500	4,000
<i>Supplies</i>						
5401	Office Supplies	300	181	300	400	500
5402	Desktop Printing Expense	200	180	200	400	450
<b>TOTAL NON-PERSONNEL SERVICES</b>		96,260	104,335	41,593	32,963	58,529
<b>TOTAL HUMAN RESOURCES</b>		328,438	338,303	415,536	275,942	341,677



**CITY OF KAUKAUNA**

**2025 BUDGET**

*DIVISION: GENERAL GOVERNMENT*

*DEPARTMENT: HUMAN RESOURCES*

<i>TITLE OF POSITION</i>	<i>NUMBER OF</i>		<i>2024</i>	<i>2024</i>	<i>2025</i>
	<i>FULL-TIME EQUIVALENTS</i>	<i>2025</i>		<i>ESTIMATED</i>	<i>PROPOSED</i>
	<i>2024</i>	<i>2025</i>	<i>BUDGET</i>	<i>ACTUAL</i>	<i>BUDGET</i>
<b>Human Resources Director</b>	1.00	1.00	118,353	103,353	121,270
<b>HR/Payroll Generalist</b>	1.00	0.00	64,628	8,948	0
<b>Communications Manager</b>	1.00	1.00	69,686	68,686	75,407
<b>TOTAL</b>	3.00	2.00	252,667	180,987	196,677



# CITY OF KAUKAUNA

## 2025 BUDGET

DIVISION: GENERAL GOVERNMENT  
DEPARTMENT: INFORMATION TECHNOLOGY

### **MISSION STATEMENT**

To serve as a driving force in the City's progress through the strategic application of Information technology. We are dedicated to providing robust, secure, and efficient IT solutions that support the City's mission, improve service delivery and promote digital excellence.

### **2024 Goals and Objectives**

- Upgrade PD Host and repurpose the existing one as an offsite backup device
- Upgrade 70% of the City's switches
- Clean up and organization of all data closets
- Upgrading all wireless access points throughout city facilities
- Upgrade internet connection speed and implement a redundant solution
- Complete asset inventory and replacement schedule
- Improve our cybersecurity posture by implementing workstation best practices

### **2024 Accomplishments**

- Oversaw project to install a new host server for the Police Department and the repurposing of the existing host as an offsite backup server at the SPAR building.
- Upgraded aging switches at MSB, Fire Station and SPAR data closets including removing old, outdated fiber transceivers
- Upgraded all wireless access points throughout city facilities to provided secure, fast, wireless internet connectivity
- Worked with Spectrum to increase our internet connection speed to support increased use of internet and internet related systems. Went from 100mbps to 500mbps
- Upgraded our CrowdStrike end point protection system to include Spotlight vulnerability scanning of all computers and servers
- Oversaw and managed the IT plan for the new municipal pool buildings including working with the electrical engineer on the data design and procuring and installing all computer equipment
- Transitioned from a shared remote solution with Kaukauna Utilities to our own LogMeIn subscription
- Upgraded Security Awareness training system to include advanced malicious and phishing emails detection

# CITY OF KAUKAUNA

## 2025 BUDGET

DIVISION: GENERAL GOVERNMENT  
DEPARTMENT: INFORMATION TECHNOLOGY

### **2024 Accomplishments (continued)**

- Moved the City off ZIX email encryption and Office 365 backup system saving the City \$3700 a year
- Added a redundant firewall for improved network reliability if one should fail
- Implemented a VPN solution for the City to allow for remote access of City systems
- Procured an inventory tracking system and started recording assets into it
- Managed project to convert all permit data from MyGov website into CloudPermit
- Upgraded several Cradlepoint devices to allow for tracking in Spillman

### **2025 Goals and Objectives**

- Upgrade entire copier fleet and separate our printer services portal from Kaukauna Utilities
- Roll out Multifactor Authentication for Microsoft 365
- Convert from traditional fax lines to a digital faxing service which will allow us to get rid of multiple fax machines and save money on those fax lines.
- Implement Malicious Domain Blocking System offered through MS-ISAC
- Clean up and organization of MSB, PD and Fire data closets
- Install new desk phones for all City buildings
- Implement a redundant internet solution
- Complete asset inventory and replacement schedule
- Implement IP And Domain monitoring service through MS-ISAC
- Upgraded all Cradlepoints to allow for Netcloud licensing for easier accessibility and proper support of those devices
- Inventory and audit the security camera system and replace camera servers at MSB, PD and install a new camera station server at SPAR

**CITY OF KAUKAUNA**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 51430**

*DIVISION: GENERAL GOVERNMENT*  
*DEPARTMENT: INFORMATION TECHNOLOGY*

OBJECT CODE	DESCRIPTION	2023	2023	2024	2024	2025
		BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
<b>PERSONNEL SERVICES</b>						
<i>Wages &amp; Salaries</i>						
5101	Regular Payroll	85,356	85,368	89,951	90,651	96,079
5119	Longevity Pay	0	0	0	0	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	5,804	5,809	6,207	6,255	6,677
5152	Residency	0	0	0	0	0
5154	Social Security	6,530	6,213	6,881	6,735	7,350
5157	Group Health Insurance	24,088	24,279	26,573	26,573	29,429
5160	Group Life Insurance	60	175	193	212	223
5163	Workers Compensation	145	120	153	154	154
<b>TOTAL PERSONNEL SERVICES</b>		121,983	121,963	129,958	130,580	139,912
<b>NON-PERSONNEL SERVICES</b>						
<i>Travel/Training</i>						
5211	Education & Memberships	8,100	688	7,600	2,700	3,000
<i>Purchased Services</i>						
5303	Communications	0	1,062	900	1,000	1,000
5304	Computing	10,000	24,170	19,000	19,000	20,000
5305	Cybersecurity	43,100	22,425	26,000	25,000	29,000
5315	Maintenance - Office Equipment	0	0	0	0	0
5324	User Licencing	0	0	0	0	0
5325	Contractual Services	190,700	172,938	220,000	191,000	203,000
5332	Shared Services	(34,685)	(34,685)	(38,324)	(38,324)	(37,671)
<i>Supplies</i>						
5401	Office Supplies	0	3,308	0	18	0
5420	Data Center	25,000	50,167	40,000	40,000	40,000
<b>TOTAL NON-PERSONNEL SERVICES</b>		242,215	240,073	275,176	240,394	258,329
<b>OUTLAY</b>						
5804	Office Equipment	0	0	0	0	0
<b>TOTAL OUTLAY</b>		0	0	0	0	0
<b>TOTAL INFORMATION TECHNOLOGY</b>		364,198	362,036	405,134	370,974	398,241

**CITY OF KAUKAUNA**

**2025 BUDGET**

*DIVISION: GENERAL GOVERNMENT*

*DEPARTMENT: INFORMATION TECHNOLOGY*

<i>TITLE OF POSITION</i>	<i>NUMBER OF</i>		<i>2024</i>	<i>2024</i>	<i>2025</i>
	<i>FULL-TIME EQUIVALENTS</i>	<i>2025</i>		<i>ESTIMATED</i>	<i>PROPOSED</i>
	<i>2024</i>	<i>2025</i>	<i>BUDGET</i>	<i>ACTUAL</i>	<i>BUDGET</i>
<b>IT Manager</b>	1.00	1.00	89,951	90,651	96,079
<b>TOTAL</b>	1.00	1.00	89,951	90,651	96,079

# CITY OF KAUKAUNA

## 2025 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.

### **2024 Goals and Objectives**

- Implement the City-wide Strategic Plan
- Increase tax base through new residential and commercial/industrial developments
- Continue to work with developer on a 75-room hotel in Commerce Crossing
- Continue to work with the developer on the independent living, assisted living, memory care facility in Commerce Crossing
- Continue to work with KHS Civic Engagement Class on developing a program giving to special city projects.
- Continue to work with KHS Civic Engagement Class on expanding the pavilion, adding a tow rope at the sledding hill and an ice rink at Grignon Park
- Continue the work to update our parks to include amenities such as a new sports complex (baseball fields), a pickle ball complex and a music pavilion/amphitheater at Hydro Park.
- Reconstruct our 2nd and 3rd street alley plazas and add murals to some buildings to make our downtown more vibrant.
- Work with Planning/Community Development, Community Enrichment, and Parks Departments to develop a Park Master Plan
- Develop a plan to revitalize the underutilized greenspace in Central Park

### **2024 Accomplishments**

- Collaborated with staff to implement the first ever City-wide Strategic Plan.
- Increased the tax base through 90 new residential single-family homes
- Increased tax base through the construction/rehabilitation of industrial and commercial properties (Tann Corporation, Straightline Refrigeration Manufacturing, Bassett Mechanical, Hindu Temple, U-Haul)
- Helped secure an offer to purchase and developers' agreement on a 75-room hotel in Commerce Crossing. Broke ground in September 2024
- Executed offer to purchase and developers' agreement for The Reserve the independent living, assisted living, memory care facility in Commerce Crossing Tentative groundbreaking December 2024
- Broke ground on the Pickleball Courts at La Follette Park

# CITY OF KAUKAUNA

## 2025 BUDGET

*DIVISION: GENERAL GOVERNMENT*

*DEPARTMENT: MAYOR*

### **2024 Accomplishments (continued)**

- Reconstructed our 2nd and 3rd street alley plazas and added a mural to some buildings to make our downtown more vibrant.
- Created the Merit Incentive Recommendations and Review Committee
- Attended three Chief Executive Conferences and the League of Wisconsin Municipalities Annual Conference with 5 City Council members.
- Executed offer to purchase and developers' agreement for Klink Equipment 97,000 sq ft
- Spoke at numerous public events such as Memorial Day, Veterans Day, UA-400 Apprentice Signing Day
- Spoke at numerous ribbon cuttings for new business' that opened in Kaukauna
- Appointed to the Metropolitan Planning Organization (MPO) Policy Board.
- Worked with CGI Digital to produce 4 City of Kaukauna Video Tours
- New Music Festival back to Kaukauna (ECRJ) Electric City River Jam Coming in 2025.
- Annexation of 19.72 acres Mader Farm into Kaukauna creating 60 RSF lots

### **2025 Goals and Objectives**

- Continue working with staff to implement the City-wide Strategic Plan
- Increase tax base through new residential and commercial/industrial developments
- Continue to work with the developer on the independent living, assisted living, memory care facility in Commerce Crossing
- Work to attract businesses to the 142+ acres annexed into our Commerce Crossing Business Park
- Continue to work with KHS Civic Engagement Class on developing a program giving to special city projects.
- Continue to work with KHS Civic Engagement Class on expanding the pavilion, adding a tow rope at the sledding hill and an ice rink at Grignon Park.
- Continue the work to update our parks to include amenities such as a new sports complex (baseball fields), and a music pavilion/amphitheater at Hydro Park.
- Continue to upgrade LaFollette Park to include new restrooms, resurfacing the basketball court and parking lot
- Update Strassburg Park playground
- Work with Community Enrichment to bring more special events to our community (Pickleball Tournament, Sidewalk Sales, Chalk Walk, Community Scavenger Hunt, Bingo in the Park, Packers in the Park, Movie Night at the Aquatic Center)



**CITY OF KAUKAUNA**

**2025 BUDGET**

FUND: 101  
DEPT: 51405

DIVISION: GENERAL GOVERNMENT  
DEPARTMENT: MAYOR

OBJECT CODE	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024	
					ESTIMATED ACTUAL	2025 BUDGET
<b>PERSONNEL SERVICES</b>						
<i>Wages &amp; Salaries</i>						
5101	Regular Payroll	139,934	139,234	145,628	145,978	154,772
5119	Longevity Pay	0	0	0	0	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	9,516	9,474	10,048	10,072	10,757
5152	Residency	2,984	0	3,163	7,324	3,372
5154	Social Security	10,705	10,145	11,141	10,836	11,840
5157	Group Health Insurance	33,793	34,062	37,290	37,291	41,310
5160	Group Life Insurance	414	341	372	305	320
5163	Workers Compensation	2,971	2,440	2,858	2,859	2,584
<b>TOTAL PERSONNEL SERVICES</b>		200,317	195,696	210,500	214,665	224,955
<b>NON-PERSONNEL SERVICES</b>						
<i>Travel/Training</i>						
5205	Seminar Expense	1,000	1,121	1,000	600	1,000
5208	Travel - City Business	1,200	1,221	1,200	1,200	1,200
5211	Education & Memberships	800	0	500	0	0
5215	Expense Allowance	3,500	1,443	3,500	2,500	2,500
<i>Purchased Services</i>						
5303	Communications	300	420	300	300	300
5315	Maintenance - Office Equipment	0	0	0	0	0
5325	Contractual Services	0	120	0	0	0
5334	Printing Expense	2,500	2,261	2,000	2,000	2,000
5340	Rent - Equipment	800	925	800	800	800
<i>Supplies</i>						
5401	Office Supplies	500	807	500	600	600
5402	Desktop Printing Expense	0	0	0	0	0
5422	Data Processing Supplies	0	0	0	0	0
5499	Miscellaneous	500	62	500	1,000	500
<b>TOTAL NON-PERSONNEL SERVICES</b>		11,100	8,380	10,300	9,000	8,900
<b>OUTLAY</b>						
5804	Office Equipment	0	0	0	0	0
<b>TOTAL OUTLAY</b>		0	0	0	0	0
<b>TOTAL MAYOR</b>		211,417	204,076	220,800	223,665	233,855

**CITY OF KAUKAUNA**

**2025 BUDGET**

*DIVISION: GENERAL GOVERNMENT*

*DEPARTMENT: MAYOR*

<i>TITLE OF POSITION</i>	<i>NUMBER OF FULL-TIME EQUIVALENTS</i>		<i>2024 BUDGET</i>	<i>2024 ESTIMATED ACTUAL</i>	<i>2025 PROPOSED BUDGET</i>
	<i>2024</i>	<i>2025</i>			
<b>Mayor</b>	1.00	1.00	92,915	92,915	98,573
<b>Administrative Coordinator</b>	1.00	1.00	52,713	53,063	56,199
<b>TOTAL</b>	2.00	2.00	145,628	145,978	154,772

# **CITY OF KAUKAUNA**

## **2025 BUDGET**

*DIVISION: GENERAL GOVERNMENT*

*DEPARTMENT: MUNICIPAL SERVICE BUILDING MAINTENANCE*

### ***MISSION STATEMENT***

**The Municipal Service Building (a.k.a. City Hall) maintenance is responsible for janitorial services as well as all maintenance throughout the building. The janitorial service is a contracted service. Most of the maintenance is also contracted with some of the smaller items being managed by Department of Public Works laborers.**

**CITY OF KAUKAUNA**

**2025 BUDGET**

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

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

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2023 BUDGET</i>	<i>2023 ACTUAL</i>	<i>2024 BUDGET</i>	<i>2024</i>	
					<i>ESTIMATED ACTUAL</i>	<i>2025 BUDGET</i>
<b>NON-PERSONNEL SERVICES</b>						
<i>Purchased Services</i>						
<b>5303</b>	<b>Communications</b>	0	0	0	2,500	2,500
<b>5306</b>	<b>Heating Fuels</b>	6,200	1,653	5,100	3,500	5,000
<b>5309</b>	<b>Water, Sewer &amp; Electric</b>	45,000	43,386	41,000	41,000	41,000
<b>5312</b>	<b>Maintenance - Building</b>	22,000	12,760	22,450	12,000	13,000
<b>5321</b>	<b>Maintenance - Other Equipment</b>	0	125	0	0	100
<b>5325</b>	<b>Contractual Services</b>	37,950	41,546	40,950	52,000	53,000
<b>TOTAL NON-PERSONNEL SERVICES</b>		111,150	99,470	109,500	111,000	114,600
<b>OUTLAY</b>						
<b>5804</b>	<b>Office Equipment</b>	5,000	256	5,000	5,000	20,000
<b>TOTAL OUTLAY</b>		5,000	256	5,000	5,000	20,000
<b>TOTAL MUNICIPAL BUILDING</b>		116,150	99,727	114,500	116,000	134,600

# CITY OF KAUKAUNA

## 2025 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. 1.02, 1.04, and 1.15 of the Municipal Code and Chapters 343, 345, 755, 800, and 911 of the Wisconsin State Statutes.**

### **2024 Goals and Objectives**

The municipal court has been operated between January 2023 and May 2024 with an interim judge. A new clerk of courts was also hired in June 2024. Between 2022 and January 2023, there had been several clerks in succession, and there were problems in having all tasks completed. A clerk was hired in January 2023 who began the task as time allowed to identify and complete tasks that had been ignored previously. She retired in early June 2024. A new clerk of courts was hired in June 2024 to replace the retiring clerk. She is currently being trained in duties for her position and is progressing much more quickly than anticipated. We have also identified a backlog of cases with no dispositions of those cases transmitted back to the police department for the years 2020 – 2024. Part of her responsibilities will be to clear the backlog of cases from at least 2020 forward as time permits. She will also work on the following tasks and attempt to identify areas which could be processed more efficiently.

- Update all of the forms our department uses
- Re-start the SDC reporting – which has been at least 1.5 years since our department has done anything with SDC
- Look at the status of payment plans that had been granted by the court and cancel those plans that are delinquent and not receiving payments so that they can be moved to SDC for collection.
- Develop and institute entering notes, orders, judgements and correspondence in each case file and the scheduling, which had been missing previously
- Both the judge and clerk come to their position without prior experience. It will be incumbent on both to complete all the initial training for both the clerk and judge positions and develop mastery of tasks for each position. This will also entail participation in continuing education programs offered by the state.

### **2024 Accomplishments**

- The clerk has begun the task of clearing the backlog of dispositions of cases to be transmitted back to the police department that existed when she came into the office in 2024. It is an ongoing task that she works on as time permits while remaining current on citations that come into the court. There are 844 citations transmitted to the municipal court from the Police Department from 2020 through June 2024 that the Police Department has no record of dispositions being returned. That is not to say that they have not had dispositions, rather that the dispositions have not been transmitted back to the Police Department. The largest concentration of missing files is from 2022 when the Municipal Court had a succession of clerks of court. The final reconciliation will be a manual search for the missing dispositions and transmission back to the Police Department.
- The court has continued to hold hearings at the middle school and high school one day each month during the school year to dispose of truancy and other issues at the school.
- Records indicate that through year-end 2022, we have had forfeitures totaling \$671,160.00 with payments totaling \$426,783.08 and an outstanding balance of \$244,376.92. We are continuing collection efforts through SDC to collect as much of the remaining balance as possible.
- Identified the need to write a Standard Operating Procedures manual for the Department for future clerks of court.

# CITY OF KAUKAUNA

## 2025 BUDGET

*DIVISION: GENERAL GOVERNMENT*

*DEPARTMENT: MUNICIPAL JUDGE*

### **Other 2024 department objectives were to maintain the following functions and training requirements:**

- Maintain TRIP and State Debt collection (SDC) program
- Maintain Point and Pay program
- Onboard a new elected judge in May 2024
- Onboard a new clerk of counts in June 2024
- Attend judicial meetings
- Continue judicial education
- Attend clerk meetings
- Attend clerk of courts seminar
- Attend TiPPS training
- Attend truancy court monthly at high school
- Attend truancy court monthly at middle school
- Maintain community service program and reminders
- Maintain pay plan contract and reminders
- Continue sending Defaults, GCI, TRIP and SDC notices

### **2025 Goals and Objectives**

- Continue training for both judge and clerk as required. Both Judge and Clerk of Courts will attend seminars needed to maintain certifications.
- Continue to reconcile records from the past that have no dispositions returned to the police department, with the intention of clearing them all by the end of 2025.
- Create a Standard Operating Procedures Manual for the Clerk of Courts position, so that with minimal outside assistance, a newly hired clerk could come in and begin functioning in the position immediately.
- Under statutory authority granted to the Judge in Wisconsin Statute 755.10, increase hours for the clerk to 29 hours per week effective immediately. The hours will be used to a.) reduce the backlog of case dispositions not reported to the police department, b.) write a standard operating procedures manual, and c.) add one additional court day each month during the school year.
- Update fines and fees to increase revenue, and update fines in TRACS in accordance with the current bond book schedule.
- Invite civics classes and/or other youth groups to municipal court. Alternatively, offer to go to the junior and senior high school to make in-class presentations.
- Review and update potential organizations to provide opportunities for community service options to forfeitures.
- Recommend an increase of salary for the Municipal Judge position, and a Grade change and salary increase for the clerk of court position. Both increases are based on a review of salaries paid to those positions in studies prepared by the Wisconsin Municipal Judges Association and the Wisconsin Clerk of Courts Association. My analysis looked at the salaries paid for municipalities between 10K – 25K populations. The range of salaries was further divided between municipalities between 10K – 17K, and municipalities between 17K and 25K. Kaukauna has a population of 17,500 with an annual rate of growth of just less than 1% per year.

**CITY OF KAUKAUNA**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 51205**

*DIVISION: GENERAL GOVERNMENT*  
*DEPARTMENT: MUNICIPAL JUDGE*

OBJECT CODE	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024		2025 BUDGET
					ESTIMATED ACTUAL		
<b>PERSONNEL SERVICES</b>							
<i>Wages &amp; Salaries</i>							
5101	Regular Payroll	35,115	33,571	37,871	41,961		42,080
5119	Longevity Pay	0	0	0	0		0
<i>Fringe Benefits</i>							
5151	Retirement Plan	0	0	0	1,118		1,962
5152	Residency	0	0	0	57		0
5154	Social Security	509	479	549	1,597		2,360
5160	Group Life Insurance	0	0	0	13		29
5163	Workers Compensation	60	45	64	71		67
<b>TOTAL PERSONNEL SERVICES</b>		<b>35,684</b>	<b>34,096</b>	<b>38,484</b>	<b>44,817</b>		<b>46,498</b>
<b>NON-PERSONNEL SERVICES</b>							
<i>Travel/Training</i>							
5205	Seminar Expense	800	313	1,200	1,200		1,200
5208	Travel - City Business	200	5,395	2,100	2,100		2,100
5211	Education & Memberships	1,635	1,370	1,500	1,500		1,750
<i>Purchased Services</i>							
5325	Contractual Services	5,500	6,707	7,500	7,500		9,200
5334	Printing Expense	600	722	650	650		700
<i>Supplies</i>							
5401	Office Supplies	500	415	500	500		300
5402	Desktop Printing Expense	250	183	200	200		500
5422	Data Processing Supplies	0	0	0	0		0
<b>TOTAL NON-PERSONNEL SERVICES</b>		<b>9,485</b>	<b>15,105</b>	<b>13,650</b>	<b>13,650</b>		<b>15,750</b>
<b>OUTLAY</b>							
5804	Office Equipment	2,500	1,047	1,500	1,500		1,200
<b>TOTAL OUTLAY</b>		<b>2,500</b>	<b>1,047</b>	<b>1,500</b>	<b>1,500</b>		<b>1,200</b>
<b>TOTAL MUNICIPAL JUDGE</b>		<b>47,669</b>	<b>50,247</b>	<b>53,634</b>	<b>59,967</b>		<b>63,448</b>

**CITY OF KAUKAUNA**

**2025 BUDGET**

*DIVISION: GENERAL GOVERNMENT*

*DEPARTMENT: MUNICIPAL JUDGE*

<i>TITLE OF POSITION</i>	<i>NUMBER OF FULL-TIME EQUIVALENTS</i>		<i>2024 BUDGET</i>	<i>2024 ESTIMATED ACTUAL</i>	<i>2025 PROPOSED BUDGET</i>
	<i>2024</i>	<i>2025</i>			
<b>Judge</b>	**	**	12,693	12,713	13,074
<b>Clerk of Courts</b>	0.50	0.58	24,398	29,248	28,226
<b>Deputy Clerk of Courts</b>	**	**	780	0	780
<b>TOTAL</b>	0.50	0.58	37,871	41,961	42,080

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



**CITY OF KAUKAUNA**

**2025 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**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 51435**

*DIVISION: GENERAL GOVERNMENT*  
*DEPARTMENT: MAILROOM & SUPPLIES*

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2023 BUDGET</i>	<i>2023 ACTUAL</i>	<i>2024 BUDGET</i>	<i>2024 ESTIMATED ACTUAL</i>	<i>2025 BUDGET</i>
<b>NON-PERSONNEL SERVICES</b>						
<i>Purchased Services</i>						
<b>5340</b>	<b>Rent - Equipment</b>	5,600	6,377	5,800	6,000	6,000
<b>5341</b>	<b>Maintenance and Printing</b>	0	0	0	0	0
<i>Supplies</i>						
<b>5401</b>	<b>Office Supplies</b>	1,000	478	1,000	2,500	2,000
<b>5402</b>	<b>Desktop Printing Expense</b>	0	0	0	0	0
<b>5431</b>	<b>Postage</b>	11,000	10,559	13,000	13,000	13,000
<b>TOTAL NON-PERSONNEL SERVICES</b>		17,600	17,414	19,800	21,500	21,000
<b>TOTAL MAILROOM &amp; SUPPLIES</b>		17,600	17,414	19,800	21,500	21,000

# CITY OF KAUKAUNA

## 2025 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.

### 2024 Goals and Objectives

- Approve 5 RACK Grants for new facades and interior renovations.
- See three new murals in the Downtown.
- Obtain an offer to purchase on three City owned lots.
- Complete a City of Kaukauna Parks Master Plan update.
- Complete the Future Land Use Map update.
- Complete the Second Street Alley Projects.
- See the completion of Tann Corporation and Straightline in the Industrial Park.
- See the completion of Dreamville on the former Gustman Site.
- Continue to update and improve existing zoning code.
- Find a location for pickleball courts.

### 2024 Accomplishments

- Approved more than 5 RACK Grants
- Completed second Street Alley Project
- Saw completion of Straightline and Tann Corporation in Industrial Park among other developments
- Sold one City owned parcel
- Updated Zoning map
- Found Location for Pickleball courts

### 2025 Goals and Objectives

- Approve 2 RACK Grants for new facades and interior renovations.
- Obtain an offer to purchase on two City owned lots.
- Complete a City of Kaukauna Parks Master Plan update.
- Complete the Future Land Use Map update.
- Begin planning for a Downtown Master plan
- Continue to update and improve existing zoning code.
- Improve informational packets and frequently asked questions sheets
- Review and improve existing applications

### Performance Measurements

	2023 Actual	2024 as of 9/6/2024
Rezoning	1	2
Total Equalized Value (RE & PP)	\$1,701,697,500	\$1,836,322,700
Zoning Code Amendments	4	0
Certified Survey Map (CSM)/Land Split	7	3
Residential Plats (In Limits)	1	1
Annexations	1	0

**CITY OF KAUKAUNA**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 51410**

*DIVISION: GENERAL GOVERNMENT*  
*DEPARTMENT: PLANNING/COMMUNITY DEVELOPMENT*

OBJECT CODE	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024		2025 BUDGET
					ESTIMATED ACTUAL		
<b>PERSONNEL SERVICES</b>							
<i>Wages &amp; Salaries</i>							
5101	Regular Payroll	248,726	240,943	225,665	143,279		196,621
5104	Temporary Payroll	0	0	0	0		0
5119	Longevity Pay	0	168	15	0		0
<i>Fringe Benefits</i>							
5151	Retirement Plan	15,069	15,032	13,979	9,996		13,665
5152	Residency	3,817	3,816	4,021	6,797		6,196
5154	Social Security	19,028	18,083	18,426	11,011		15,042
5157	Group Health Insurance	33,793	32,136	37,290	5,503		23,653
5160	Group Life Insurance	441	421	484	114		180
5163	Workers Compensation	7,091	5,996	6,145	2,457		2,527
<b>TOTAL PERSONNEL SERVICES</b>		327,965	316,595	306,025	179,157		257,884
<b>NON-PERSONNEL SERVICES</b>							
<i>Travel/Training</i>							
5205	Seminar Expense	2,500	1,322	2,500	500		3,000
5208	Travel - City Business	750	417	750	200		750
5211	Education & Memberships	550	279	550	100		550
<i>Purchased Services</i>							
5303	Communications	1,400	725	1,400	1,100		1,500
5325	Contractual Services	12,000	7,615	25,000	5,000		25,000
5328	Advertising	0	1,703	2,500	600		2,500
5334	Printing Expense	0	0	0	0		0
5340	Rent - Equipment	1,000	925	1,000	925		1,000
<i>Supplies</i>							
5401	Office Supplies	700	1,130	700	300		700
5402	Desktop Printing Expense	0	0	0	0		0
5422	Data Processing Supplies	180	61	180	0		180
<b>TOTAL NON-PERSONNEL SERVICES</b>		19,080	14,176	34,580	8,725		35,180
<b>OUTLAY</b>							
5804	Office Equipment	2,500	1,488	2,500	500		2,500
<b>TOTAL OUTLAY</b>		2,500	1,488	2,500	500		2,500
<b>TOTAL PLANNING</b>		349,545	332,259	343,105	188,382		295,564

**CITY OF KAUKAUNA**

**2025 BUDGET**

*DIVISION: GENERAL GOVERNMENT*

*DEPARTMENT: PLANNING/COMMUNITY DEVELOPMENT*

<i>TITLE OF POSITION</i>	<i>NUMBER OF FULL-TIME EQUIVALENTS</i>		<i>2024 BUDGET</i>	<i>2024</i>	<i>2025</i>
	<i>2024</i>	<i>2025</i>		<i>ESTIMATED ACTUAL</i>	<i>PROPOSED BUDGET</i>
<b>Planning Director</b>	1.00	1.00	105,603	74,603	103,271
<b>Associate Planner</b>	1.00	1.00	67,019	40,519	63,869
<b>Community Develop. Coordinator</b>	0.00	0.00	0	0	0
<b>Planning/Engineering Tech</b>	0.40	0.40	27,937	28,157	29,481
<b>Code Enforcement Officer</b>	1.00	0.00	25,106	0	0
<b>TOTAL</b>	<b>3.40</b>	<b>2.40</b>	<b>225,665</b>	<b>143,279</b>	<b>196,621</b>



# **CITY OF KAUKAUNA**

## **2025 BUDGET**

*DIVISION: GENERAL GOVERNMENT*

*DEPARTMENT: STREETS, PARK, and RECREATION (SPAR) BUILDING MAINTENANCE*

### ***MISSION STATEMENT***

**This department is responsible for utilities and maintenance for the Street Park and Recreation offices and Community Center areas. The janitorial service for this area is contracted out while Department of Public works employees manage the smaller maintenance items.**

**CITY OF KAUKAUNA**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 51605**

*DIVISION: GENERAL GOVERNMENT*  
*DEPARTMENT: SPAR BUILDING MAINTENANCE*

OBJECT CODE	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024		2025 BUDGET
					ESTIMATED ACTUAL		
<b>NON-PERSONNEL SERVICES</b>							
<i>Purchased Services</i>							
5303	Communications	2,500	2,371	2,700	0		0
5306	Heating Fuels	30,000	23,144	30,000	16,270		25,000
5309	Water, Sewer & Electric	20,000	21,482	20,000	25,000		25,000
5312	Maintenance - Building	17,000	6,842	15,000	7,500		15,000
5325	Contractual Services	2,400	2,368	2,400	1,200		2,400
<b>TOTAL NON-PERSONNEL SERVICES</b>		71,900	56,208	70,100	49,970		67,400
<b>OUTLAY</b>							
5804	Office Equipment	0	0	0	0		8,000
<b>TOTAL OUTLAY</b>		0	0	0	0		8,000
<b>TOTAL SPAR BUILDING MAINTENANCE</b>		71,900	56,208	70,100	49,970		75,400



# CITY OF KAUKAUNA

## 2025 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 community's needs to help ensure the safety and well-being of the populace.**

### **2024 Goals and Objectives**

- Increase the number of CPR classes given to targeted segments in our community.
- Take additional steps toward becoming paperless with our EMS field reports.
- Monitor Wisconsin's GEMT (Ground Emergency Medical Transport) program to seek ways to improve our reimbursement rates for Medicaid transports.
- Continue to participate in the CARES Program (Cardiac Arrest Registry to Enhance Survival) and continuously seek areas of improvement.
- Implement our alternative response vehicle into our response policies. This vehicle will be used in place of a fire engine on many of our ambulance calls.
- Continue to work on various committees related to prehospital care and communications. The administrative staff serves on the local Regional Trauma Advisory Committee, Outagamie County EMS Chiefs' Association, and Fox Valley Technical College EMS advisory committee.
- 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.

### **2024 Accomplishments**

- Strengthened wireless connectivity to reduce technical frustrations with paperless EMS reporting. Added additional validity rules for improved accuracy and reduced quality assurance time required.
- Continue to eagerly monitor the GEMT reimbursement program as Wisconsin DHS works to fully implement this program.
- Achieved a 12.5% survival rate for cardiac arrest patients in Kaukauna, surpassing both state and national averages.
- An alternative response vehicle was implemented to allow for staff flexibility when responding to assist ambulance crews. Approximately 80% of this cost was funded with state grant funds.

# CITY OF KAUKAUNA

## 2025 BUDGET

*DIVISION: PUBLIC SAFETY  
DEPARTMENT: AMBULANCE*

### **2024 Accomplishments (continued)**

- Continue to work on various committees related to prehospital care and communications. The administrative staff serves on the local Regional Trauma Advisory Committee, Outagamie County EMS Chiefs' Association, and Fox Valley Technical College EMS advisory committee.
- Completed the annual review of the fire department's patient care guidelines, procedures, and protocols.
- 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.
- Continued compliance with regulations and standards set forth by OSHA, Wisconsin Department of Commerce, Wisconsin Department of Health and Family Services, and national health organizations.
- Completed 530 hours of EMS paramedic training between Jan-Sept 2024.
- Provided EMS stand-by services at all high school football games, Bike to the Beat, and the Firecracker 5k.

### **2025 Goals and Objectives**

- Greater community engagement from an EMS perspective.
- Increase the number of CPR classes given to targeted segments in our community.
- Complete EMS paperless integration, including electronic signatures.
- Participate in Wisconsin's GEMT program to improve our reimbursement rates for Medicaid transports.
- Continue efforts to maintain or improve cardiac survival rates in Kaukauna.
- Continue our annual review of patient care guidelines, procedures, and protocols.
- Continue to work on various committees related to prehospital care and communications. The administrative staff serves on the local Regional Trauma Advisory Committee, Outagamie County EMS Chiefs' Association, and Fox Valley Technical College EMS advisory committee.
- Complete the annual review of the fire department's patient care guidelines, procedures, and protocols. The protocols are standing orders used during EMS calls. Our Service Medical Director Ryan Murphy M.D. and Assistant Chief/EMS Director will review the protocols and update them with the most current medications and patient care procedures.
- Comply with all regulations and standards set forth by OSHA, Wisconsin Department of Commerce, Wisconsin Department of Health and Family Services, and national health organizations.

**CITY OF KAUKAUNA**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 52305**

*DIVISION: PUBLIC SAFETY*  
*DEPARTMENT: AMBULANCE*

OBJECT CODE	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024		2025 BUDGET
					ESTIMATED ACTUAL		
<b>NON-PERSONNEL SERVICES</b>							
<i>Travel/Training</i>							
5205	Seminar Expense	1,300	0	1,300	750		1,300
5208	Travel - City Business	600	0	600	400		600
5211	Education & Memberships	4,500	600	4,500	4,500		4,500
<i>Purchased Services</i>							
5303	Communications	6,800	5,320	6,800	6,900		6,900
5318	Maintenance - Automotive	5,500	5,400	5,500	5,000		5,500
5321	Maintenance - Other Equipment	2,500	1,721	2,500	1,500		2,500
5325	Contractual Services	24,200	24,433	29,300	31,400		24,900
5328	Advertising	0	0	0	0		0
5334	Printing Expense	500	318	500	500		500
<i>Supplies</i>							
5401	Office Supplies	0	0	0	0		0
5402	Desktop Printing Expense	0	0	0	0		0
5404	Clothing Expense	0	0	0	0		0
5407	Automotive Supplies	8,000	9,837	9,000	8,000		9,000
5410	General Supplies	150	758	150	150		150
5419	Medical & Lab Supplies	28,250	27,775	27,250	27,250		26,500
5422	Data Processing Supplies	0	0	0	0		0
5431	Postage	75	0	75	75		75
<b>TOTAL NON-PERSONNEL SERVICES</b>		<b>82,375</b>	<b>76,161</b>	<b>87,475</b>	<b>86,425</b>		<b>82,425</b>
<b>OUTLAY</b>							
5807	Machinery, Tools & Instruments	6,000	7,681	4,000	3,500		4,000
<b>TOTAL OUTLAY</b>		<b>6,000</b>	<b>7,681</b>	<b>4,000</b>	<b>3,500</b>		<b>4,000</b>
<b>TOTAL AMBULANCE</b>		<b>88,375</b>	<b>83,842</b>	<b>91,475</b>	<b>89,925</b>		<b>86,425</b>



# CITY OF KAUKAUNA

**2025 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.

## **2024 Goals and Objectives**

- Continuing education for Code Enforcement and Building Inspection Department
- Continue outreach efforts to the citizens regarding ordinance complaints.
- Outreach to other community departments on operational ideas.
- Assist the Community Development Director on additional tasks.
- Continuing Education from UW system for the Board of Appels.
- Permit 120 housing units.

## **2024 Accomplishments**

- Implemented full electronic permit plan review/submittal.
- Attended 1 of continuing education courses
- Rolled over previous digital permit information to a new system

## **2025 Goals and Objectives**

- Continuing education for Building Inspection Department
- Continue outreach efforts to the citizens regarding ordinance and permit requirements.
- Outreach to other community departments on operational ideas.
- Assist the Community Development Director on additional tasks.
- Creation of updated information documents, and videos to better assist residence for online programs
- Creation of set office hours and better implementation of online scheduling of inspections
- Review ordinances for Clarity in areas relevant to the Department

## **Performance Measurements:**

	<b>2023 Actual</b>	<b>2024 as of 8/7/2024</b>
Inspections Performed (Residential only)	1122	824
Total Building Permits Issued (Residential and Commercial)	1099	693
New Single-Family homes	83	69
Two-Family Homes	3	0
Total Permit Fee's Collected	\$353,744	\$262,819

**CITY OF KAUKAUNA**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 52405**

*DIVISION: PUBLIC SAFETY*  
*DEPARTMENT: BUILDING INSPECTION*

OBJECT CODE	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024		2025 BUDGET
					ESTIMATED	ACTUAL	
<b>PERSONNEL SERVICES</b>							
<i>Wages &amp; Salaries</i>							
5101	Regular Payroll	84,551	83,962	89,047	89,047		93,920
5104	Temporary Payroll	0	0	0	0		0
5119	Longevity Pay	0	0	45	45		0
<i>Fringe Benefits</i>							
5151	Retirement Plan	5,749	5,713	6,147	6,147		6,527
5152	Residency	0	0	0	4,793		5,635
5154	Social Security	6,468	6,273	6,816	6,816		7,185
5157	Group Health Insurance	24,088	24,279	26,573	26,573		28,103
5160	Group Life Insurance	203	237	259	217		228
5163	Workers Compensation	2,706	2,218	2,655	2,655		2,376
<b>TOTAL PERSONNEL SERVICES</b>		123,765	122,682	131,542	136,293		143,974
<b>NON-PERSONNEL SERVICES</b>							
<i>Travel/Training</i>							
5205	Seminar Expense	1,500	480	1,500	0		1,500
5208	Travel - City Business	250	0	250	0		250
5211	Education & Memberships	500	91	500	1,120		1,500
<i>Purchased Services</i>							
5303	Communications	1,000	993	1,000	700		1,000
5318	Maintenance - Automotive	0	0	0	0		0
5325	Contractual Services	165,000	87,503	80,000	90,000		85,000
5327	Razing Expense	0	0	0	0		0
5328	Advertising	0	0	0	0		0
5334	Printing Expense	0	905	0	0		0
5340	Rent - Equipment	700	722	700	722		750
<i>Supplies</i>							
5401	Office Supplies	1,800	3,797	2,500	2,500		2,700
5402	Desktop Printing Expense	0	0	0	0		0
5407	Automotive Supplies	1,500	1,076	1,500	400		1,500
5499	Miscellaneous	0	672	0	672		700
<b>TOTAL NON-PERSONNEL SERVICES</b>		172,250	96,239	87,950	96,114		94,900
<b>OUTLAY</b>							
5804	Office Equipment	0	0	0	0		0
<b>TOTAL OUTLAY</b>		0	0	0	0		0
<b>TOTAL BUILDING INSPECTION</b>		296,015	218,921	219,492	232,407		238,874

**CITY OF KAUKAUNA**

**2025 BUDGET**

*DIVISION: GENERAL GOVERNMENT  
DEPARTMENT: BUILDING INSPECTION*

<i>TITLE OF POSITION</i>	<i>NUMBER OF FULL-TIME EQUIVALENTS</i>		<i>2024 BUDGET</i>	<i>2024</i>	<i>2025</i>
	<i>2024</i>	<i>2025</i>		<i>ESTIMATED ACTUAL</i>	<i>PROPOSED BUDGET</i>
<b>Senior Building Inspector</b>	1.00	1.00	89,047	89,047	93,920
<b>TOTAL</b>	1.00	1.00	89,047	89,047	93,920





# CITY OF KAUKAUNA

## 2025 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 businesses by minimizing fire loss through sound fire prevention efforts, competent suppression techniques, and efficient emergency medical care.**

### **2024 Goals and Objectives**

- Implement a new “Working Still” alarm level to quickly receive mutual aid from neighboring fire companies to receive a more adequate number of firefighters on scene, improving safety to our firefighters and reducing fire property loss.
- Begin the specification process to replace our 2003 fire engine. This is a 2026 capital project, but with long lead times, this engine should be ordered in 2024 to receive it on time and keep to our replacement cycle.
- Develop a Strategic Plan for the fire department.
- Implement Task Books to better prepare fire personnel looking to promote to new positions.
- Construct a laundry room in the upstairs living quarters of the fire station.
- Continue to review and enhance performance review procedures for our staff.
- Maintain current response times.

### **2024 Accomplishments**

- Implemented updated “Working Still” MABAS cards to increase the number of firefighters on structure fires as we work to improve our ISO score.
- We continue to work on specifications to replace our 2003 fire engine.
- Explored fire department-specific strategic plan development, however determined that a comprehensive plan will require external assistance.
- Completed task books for Temporary Driver Operator and Step-Up Officer.
- Participated in many group training exercises with area fire departments, including live fire events, active shooter scenarios, and practical technical rescue evolutions.
- Completed a functional laundry room in the upstairs living quarters, with final touches remaining.
- Implemented new Paycor review procedures, improving the structure and consistency of staff evaluations.
- As of September 30<sup>th</sup>, we have maintained our fire response times from 2023, with our initial fire engine arriving 4.8 minutes from dispatch with 3.46 firefighters.

# CITY OF KAUKAUNA

## 2025 BUDGET

*DIVISION: PUBLIC SAFETY*

*DEPARTMENT: FIRE*

### ***2025 Goals and Objectives***

- Finalize specifications and place an order for a fire engine to replace our 2003 fire engine.
- Begin the formal process of a Strategic Plan or Standards of Cover document for the fire department.
- Continue to build additional task books for the development of our staff.
- Develop a new Health & Wellness program
- Expand Community Risk Reduction Initiatives
- Identify and address areas that are negatively impacting our ISO rating.
- Work to mitigate areas where we fall short of NFPA 1710 standards.

**CITY OF KAUKAUNA**

**2025 BUDGET**

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

*DIVISION: PUBLIC SAFETY*  
*DEPARTMENT: FIRE*

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2023</i>	<i>2023</i>	<i>2024</i>	<i>2024</i>	<i>2025</i>
		<i>BUDGET</i>	<i>ACTUAL</i>	<i>BUDGET</i>	<i>ESTIMATED ACTUAL</i>	<i>BUDGET</i>
<b>PERSONNEL SERVICES</b>						
<i>Wages &amp; Salaries</i>						
<b>5101</b>	<b>Regular Payroll</b>	1,657,349	1,627,409	1,736,262	1,745,807	1,823,546
<b>5107</b>	<b>Overtime Pay</b>	90,000	142,180	90,000	124,820	100,000
<b>5113</b>	<b>Job Class Premium Pay</b>	0	0	0	0	0
<b>5116</b>	<b>Holiday Pay</b>	75,000	82,631	75,000	89,424	92,664
<b>5119</b>	<b>Longevity Pay</b>	4,540	4,540	4,805	4,805	0
<b>5122</b>	<b>FLSA Pay</b>	0	0	0	0	0
<i>Fringe Benefits</i>						
<b>5151</b>	<b>Retirement Plan</b>	328,804	336,619	361,570	372,887	380,375
<b>5152</b>	<b>Residency</b>	79,478	70,143	74,188	79,475	83,306
<b>5154</b>	<b>Social Security</b>	26,490	25,953	27,638	28,490	29,235
<b>5157</b>	<b>Group Health Insurance</b>	428,079	394,594	440,614	437,023	493,759
<b>5160</b>	<b>Group Life Insurance</b>	2,100	2,131	2,344	1,964	2,062
<b>5163</b>	<b>Workers Compensation</b>	58,095	48,840	58,135	59,928	61,898
<b>TOTAL PERSONNEL SERVICES</b>		<b>2,749,935</b>	<b>2,735,039</b>	<b>2,870,556</b>	<b>2,944,623</b>	<b>3,066,845</b>

**CITY OF KAUKAUNA**

**2025 BUDGET**

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

*DIVISION: PUBLIC SAFETY*  
*DEPARTMENT: FIRE*

OBJECT CODE	DESCRIPTION	2023	2023	2024	2024	2025
		BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
<b>NON-PERSONNEL SERVICES</b>						
<i>Travel/Training</i>						
5205	Seminar Expense	3,700	2,364	4,100	4,100	4,100
5208	Travel - City Business	1,000	1,160	1,400	1,000	1,000
5211	Education & Memberships	4,525	2,780	3,725	3,725	3,850
<i>Purchased Services</i>						
5303	Communications	10,900	6,565	10,900	10,900	11,100
5306	Heating Fuels	5,300	2,699	4,600	2,500	4,000
5309	Water, Sewer & Electric	62,500	67,855	64,000	64,000	65,500
5312	Maintenance - Building	15,000	15,558	16,000	20,000	18,000
5315	Maintenance - Office Equipment	600	0	1,200	1,200	600
5318	Maintenance - Automotive	12,000	19,512	13,000	20,000	21,000
5321	Maintenance - Other Equipment	6,000	8,735	6,000	9,500	10,400
5325	Contractual Services	10,150	8,180	10,150	10,150	10,150
5328	Advertising	150	0	100	100	150
5334	Printing Expense	0	0	0	0	0
5340	Rent - Equipment	2,500	2,438	2,550	2,450	2,550
<i>Supplies</i>						
5401	Office Supplies	700	1,026	1,000	1,000	1,000
5402	Desktop Printing Expense	215	357	350	200	250
5404	Clothing Expense	12,700	12,576	12,000	12,000	14,250
5407	Automotive Supplies	6,000	8,158	6,800	7,500	7,500
5410	General Supplies	2,200	2,433	2,200	2,200	2,200
5413	Chemical & Ordnance	800	925	800	400	400
5416	Custodial Supplies	2,000	2,255	2,100	2,600	2,500
5431	Postage	150	103	150	50	150
5499	Miscellaneous	4,500	5,167	4,500	6,400	6,400
<b>TOTAL NON-PERSONNEL SERVICES</b>		163,590	170,845	167,625	181,975	187,050
<b>OUTLAY</b>						
5807	Machinery, Tools & Instruments	20,000	20,147	30,000	30,000	34,400
<b>TOTAL OUTLAY</b>		20,000	20,147	30,000	30,000	34,400
<b>TOTAL FIRE</b>		2,933,525	2,926,031	3,068,181	3,156,598	3,288,295

**CITY OF KAUKAUNA**

**2025 BUDGET**

*DIVISION: PUBLIC SAFETY*

*DEPARTMENT: FIRE*

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2024 BUDGET	2024	2025
	2024	2025		ESTIMATED ACTUAL	PROPOSED BUDGET
Chief	1.00	1.00	122,856	123,856	129,643
Assistant Chief	1.00	1.00	105,457	105,907	113,392
Assistant Chief - Shift	1.00	1.00	95,665	96,405	100,950
Assistant Chief - Shift	1.00	1.00	95,665	96,405	100,950
Assistant Chief - Shift	1.00	1.00	90,601	91,286	96,462
Assistant Chief - Training	1.00	1.00	87,247	88,347	93,920
Lieutenant / Paramedic	1.00	1.00	82,359	83,459	
Lieutenant / Paramedic	1.00	1.00	80,143	81,143	
Lieutenant / Paramedic	1.00	1.00	79,736	80,736	
Driver Operator / Paramedic	1.00	1.00	78,728	79,528	
Driver Operator / Paramedic	1.00	1.00	78,728	79,728	
Driver Operator / Paramedic	1.00	1.00	77,184	78,084	
Driver Operator / Paramedic	1.00	1.00	76,100	77,100	
Driver Operator / Paramedic	1.00	1.00	75,901	76,801	
Driver Operator / Paramedic	1.00	1.00	75,901	76,901	
Firefighter / Paramedic	1.00	1.00	73,844	74,644	
Firefighter / Paramedic	1.00	1.00	73,844	74,844	
Firefighter / Paramedic	1.00	1.00	73,844	65,844	
Firefighter / Paramedic	1.00	1.00	71,003	71,903	
Firefighter / Paramedic	1.00	1.00	65,824	66,774	
Firefighter / Paramedic	1.00	1.00	60,620	61,500	
POC Firefighter / Team Leader	**	**	1,321	1,321	1,343
POC Firefighter / Team Leader	**	**	1,321	1,421	1,343
POC Firefighter / Team Leader	**	**	1,321	1,521	1,343
POC Firefighter / Driver Operator	**	**	1,121	1,121	1,143
POC Firefighter / Driver Operator	**	**	1,121	721	1,143
POC Firefighter / Driver Operator	**	**	1,121	1,121	1,143
POC Firefighter / Driver Operator	**	**	0	0	0
POC Firefighter / Driver Operator	**	**	0	0	0
POC Firefighter / Driver Operator	**	**	0	0	0
POC Firefighter	**	**	1,098	1,198	1,119
POC Firefighter	**	**	1,098	898	1,119
POC Firefighter	**	**	1,098	1,098	1,119
POC Firefighter	**	**	1,098	998	1,119
POC Firefighter	**	**	1,098	1,298	1,119
POC Firefighter	**	**	1,098	998	1,119
POC Firefighter	**	**	1,098	898	1,119
POC Firefighter	**	**	0	0	0
POC Firefighter	**	**	0	0	0
<b>TOTAL</b>	<b>21.00</b>	<b>21.00</b>	<b>1,736,262</b>	<b>1,745,807</b>	<b>1,823,546</b>



# CITY OF KAUKAUNA

## 2025 BUDGET

*DIVISION: PUBLIC SAFETY  
DEPARTMENT: FIRE SAFETY*

### **MISSION STATEMENT**

**It is recognized that education and code enforcement are vital components in preventing fires and reducing 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.**

### **2024 Goals and Objectives**

- Work with partner agencies to support senior outreach programs in our community.
- All Kaukauna Fire Department staff members will continue to conduct company-based fire inspections throughout the community. We will continue to build a strong working relationship with our Code Enforcement Officer to address businesses that fail to correct fire code violations.
- 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.
- Strengthen our Juvenile Fire Starters program.
- The Fire Arson Program will remain in place for 2024. All investigators will keep current with continuing education in both Arson investigation classes and Fire investigation classes to align with all updates and standards.
- 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.
- We will continue to partner with the Kaukauna Recreational Department's Safety Town program.
- Kaukauna Fire Department will continue to work on our Image Trend records system in order to document and log all fire prevention classes and inspections in order to provide the most accurate information possible for data collection.

# CITY OF KAUKAUNA

## 2025 BUDGET

*DIVISION: PUBLIC SAFETY  
DEPARTMENT: FIRE SAFETY*

### **2024 Accomplishments**

- As of September 30<sup>th</sup>, staff performed 892 fire inspections and identified 92 fire code violations.
- Updated Chapter 14 of the Municipal Code to allow the Code Enforcement Officer citation authority for violations of the fire prevention code.
- As of September 30<sup>th</sup>, we have met with 70 seniors in the community to discuss safety and risk reduction.
- Presented safety tips to 20 youths to prepare them to stay home alone for the first time.
- All staff attended training from the University of Wisconsin-Green Bay specific to identifying the needs of our elderly and how to access resources to help them.
- Utilized social media to help spread awareness of forecasted severe weather and fire prevention tips.
- Conducted two juvenile firesetter assessments.
- Continued to participate in Kaukauna Recreational Department's Safety Town program.
- Coordinated with the Red Cross to conduct smoke detector installations in the fall of 2024.
- Distributed 50 free CO detectors to local residents.

### **2025 Goals and Objectives**

- Continue to work with partner agencies to support senior outreach programs in our community.
- All Kaukauna Fire Department staff members will continue to conduct company-based fire inspections throughout the community. We will continue to build a strong working relationship with our Code Enforcement Officer to address businesses that fail to correct fire code violations.
- 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 general public will receive education in fire code compliance and fire prevention. The Kaukauna Fire Department will continue to provide community education on risk reduction.
- The Kaukauna Fire Department will continue to provide age-appropriate fire prevention education to all schools within the Kaukauna city limits.
- We will continue to partner with the Kaukauna Recreational Department's Safety Town program.



**CITY OF KAUKAUNA**

**2025 BUDGET**

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

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

OBJECT CODE	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024		2025 BUDGET
					ESTIMATED ACTUAL		
<b>NON-PERSONNEL SERVICES</b>							
<i>Travel/Training</i>							
5205	Seminar Expense	650	350	0	0		0
5208	Travel - City Business	200	0	0	0		0
5211	Education & Memberships	2,000	1,770	2,000	2,000		2,000
<i>Purchased Services</i>							
5328	Advertising	70	50	0	0		100
5334	Printing Expense	100	0	0	0		0
5397	Fire Safety Education	3,600	3,796	4,600	4,600		4,800
<i>Supplies</i>							
5401	Office Supplies	175	0	0	0		0
5402	Desktop Printing Expense	0	0	0	0		0
5410	General Supplies	300	0	0	0		150
5434	Photographic Supplies	270	0	0	0		0
<b>TOTAL NON-PERSONNEL SERVICES</b>		7,365	5,966	6,600	6,600		7,050
<b>TOTAL FIRE SAFETY</b>		7,365	5,966	6,600	6,600		7,050



# CITY OF KAUKAUNA

## 2025 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.

### **2024 Goals and Objectives**

- Implement an employee wellness program.
- Purchase two ballistic shields for tactical operations and officer safety.
- Purchase a 40mm foam launcher as another less than lethal option in crisis situations
- Continue to hold an “Open House” at the Police Department so citizens can tour the PD and interact with officers.
- Implement our city-wide strategic planning objectives into our day-to-day operations.
- Explore creative ways to attract new officers and retain our current staff.
- Help organize and participate in a county wide rescue task force.
- Continue to hold an “Open House” at the Police Department so citizens can tour the PD and interact with officers.
- Continue succession planning throughout the entire department.

### **2024 Accomplishments**

- Implemented an employee wellness program.
- Purchased a ballistic shield for tactical operations and officer safety.
- Purchased a 40mm foam launcher as another less lethal option in crisis situations.
- Continued to hold our “open house” at the Police Department so citizens can tour the PD and interact with officers.
- Conducted ALICE training with the Kaukauna Area School District and other city businesses.
- Transitioned the Code Enforcement Officer to the police department.
- Installed automated license plate reader’s (Flock) at various locations in the city.
- Participated in rescue task force training with the Kaukauna Fire department.
- Purchased a “Wrap” system to help safely detain an uncooperative person.
- Purchased a new radar for speed enforcement.
- Worked with the City Attorney and Judge on transition into new positions.
- Reviewed and updated several departmental policies and procedures.
- Continued to participate in the “Lights of Christmas” program which helps people in need in our community.
- Attended several job fairs to help promote and attract new hires.
- Several officers attended “peer support” training.
- Several officers attended training to better help people experiencing a mental health crisis.

# CITY OF KAUKAUNA

## 2025 BUDGET

*DIVISION: PUBLIC SAFETY*

*DEPARTMENT: POLICE*

### 2025 Goals and Objectives

- Continue to hold PD open house in May
- Transition from Taser 7 to Taser 10 for patrol
- Explore rifle upgrade for patrol
- Continue with department wide employee wellness program
- Add additional evidence technicians
- Provide cell phone to patrol officers
- Continue to Provide Alice training to city businesses and school district
- Continue to develop and improve code enforcement position
- Plan for future PD retirements/ succession planning
- Develop creative ways to attract crossing guards
- Continue to participate in the "Lights of Christmas" Program

**CITY OF KAUKAUNA**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 52105**

*DIVISION: PUBLIC SAFETY*  
*DEPARTMENT: POLICE*

OBJECT CODE	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024		2025 BUDGET
					ESTIMATED ACTUAL		
<b>PERSONNEL SERVICES</b>							
<i>Wages &amp; Salaries</i>							
5101	Regular Payroll	2,133,925	2,135,013	2,272,028	2,270,429		2,328,569
5107	Overtime Pay	60,000	132,281	60,000	76,345		60,000
5110	Shift Premium Pay	0	1	0	0		0
5113	Job Class Premium Pay	585	645	585	1,095		585
5116	Holiday Pay	110,717	111,881	116,688	121,578		124,617
5119	Longevity Pay	1,831	1,819	1,890	1,214		0
5125	Call Time	0	0	0	0		0
<i>Fringe Benefits</i>							
5151	Retirement Plan	315,520	326,266	358,014	358,659		382,021
5152	Residency	51,144	8,482	11,146	15,564		15,509
5154	Social Security	180,732	186,472	191,475	191,148		194,659
5157	Group Health Insurance	645,607	613,387	685,721	662,809		744,625
5160	Group Life Insurance	3,213	3,022	3,425	2,383		2,602
5163	Workers Compensation	62,029	52,794	59,900	60,209		58,714
<b>TOTAL PERSONNEL SERVICES</b>		<b>3,565,303</b>	<b>3,572,062</b>	<b>3,760,872</b>	<b>3,761,433</b>		<b>3,911,901</b>
<b>NON-PERSONNEL SERVICES</b>							
<i>Travel/Training</i>							
5205	Seminar Expense	12,000	12,235	12,000	10,000		12,000
5208	Travel - City Business	500	387	500	500		500
5211	Education & Memberships	1,000	441	1,000	800		1,000
<i>Purchased Services</i>							
5303	Communications	4,290	13,494	16,778	16,788		16,778
5312	Maintenance - Building	3,500	6,040	3,500	5,700		4,000
5315	Maintenance - Office Equipment	500	40	500	500		500
5316	Investigations	1,500	1,062	2,000	1,000		1,500
5318	Maintenance - Automotive	25,900	34,847	25,900	27,900		26,000
5321	Maintenance - Other Equipment	800	329	800	800		800
5325	Contractual Services	77,464	58,359	78,444	68,000		66,566
5328	Advertising	200	447	200	500		200
5334	Printing Expense	300	374	300	100		300
5340	Rent - Equipment	5,000	5,890	5,000	5,632		5,632
5391	Crime Prevention Program	300	150	3,000	500		1,500
5396	K9 Program	5,000	13,499	5,000	1,500		3,000

**CITY OF KAUKAUNA**

**2025 BUDGET**

FUND: 101  
DEPT: 52105

DIVISION: PUBLIC SAFETY  
DEPARTMENT: POLICE

OBJECT CODE	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024		2025 BUDGET
					ESTIMATED ACTUAL		
<b>NON-PERSONNEL SERVICES (CONTINUED)</b>							
<b>Supplies</b>							
5401	Office Supplies	2,500	1,782	2,500	2,000		2,500
5402	Desktop Printing Expense	1,500	828	1,500	200		500
5404	Clothing Expense	12,500	13,779	12,500	14,000		12,500
5407	Automotive Supplies	40,500	53,846	40,500	51,500		45,000
5410	General Supplies	1,000	976	1,000	1,000		1,000
5413	Chemical & Ordnance	20,238	22,958	21,658	20,000		28,814
5414	Evidence	5,700	3,531	6,319	5,500		6,000
5416	Custodial Supplies	500	0	500	200		500
5419	Medical & Lab Supplies	2,000	783	2,000	1,000		1,000
5422	Data Processing Supplies	0	0	0	0		0
5431	Postage	50	37	50	50		50
5499	Miscellaneous	1,000	2,232	1,200	1,500		1,200
<b>TOTAL NON-PERSONNEL SERVICES</b>		<b>225,742</b>	<b>248,347</b>	<b>244,649</b>	<b>237,170</b>		<b>239,340</b>
<b>OUTLAY</b>							
5804	Office Equipment	0	0	4,400	3,580		0
5807	Machinery, Tools & Instruments	15,346	18,141	22,869	20,000		32,964
5830	Automotive	85,628	94,313	81,561	103,864		84,561
<b>TOTAL OUTLAY</b>		<b>100,974</b>	<b>112,454</b>	<b>108,830</b>	<b>127,444</b>		<b>117,525</b>
<b>TOTAL POLICE</b>		<b>3,892,019</b>	<b>3,932,863</b>	<b>4,114,351</b>	<b>4,126,047</b>		<b>4,268,766</b>

**CITY OF KAUKAUNA**

**2025 BUDGET**

*DIVISION: PUBLIC SAFETY*

*DEPARTMENT: POLICE*

TITLE OF POSITION	NUMBER OF		2024 BUDGET	2024 ESTIMATED ACTUAL	2025 PROPOSED BUDGET
	2024	2025			
<b>Chief</b>	1.00	1.00	122,856	123,856	129,643
<b>Assistant Chief</b>	1.00	1.00	107,457	108,457	113,392
<b>Lieutenant</b>	1.00	1.00	95,665	103,065	96,462
<b>Sergeant</b>	1.00	1.00	85,949	86,949	88,207
<b>Sergeant</b>	1.00	1.00	85,889	86,889	88,186
<b>Sergeant</b>	1.00	1.00	86,081	87,081	88,339
<b>Sergeant</b>	1.00	1.00	83,652	83,652	85,760
<b>Police Officer / Meg Officer</b>	1.00	1.00	80,863	81,863	83,032
<b>Police Officer / Detective</b>	1.00	1.00	85,889	81,889	83,051
<b>Police Officer / Detective</b>	1.00	1.00	80,923	81,923	82,931
<b>Police Officer / K-9</b>	1.00	1.00	83,275	84,275	85,342
<b>Police Officer</b>	1.00	1.00	80,923	81,923	83,051
<b>Police Officer</b>	1.00	1.00	80,211	81,211	82,979
<b>Police Officer</b>	1.00	1.00	79,457	80,457	83,153
<b>Police Officer</b>	1.00	1.00	80,824	81,824	83,003
<b>Police Officer</b>	1.00	1.00	80,923	80,923	79,658
<b>Police Officer</b>	1.00	1.00	74,126	75,126	76,644
<b>Police Officer</b>	1.00	1.00	65,027	66,027	66,388
<b>Police Officer</b>	1.00	1.00	75,935	76,935	79,716
<b>Police Officer</b>	1.00	1.00	75,780	76,780	79,901
<b>Police Officer</b>	1.00	1.00	74,820	75,820	78,008
<b>Police Officer</b>	1.00	1.00	73,349	74,349	76,616
<b>Police Officer</b>	1.00	1.00	79,062	54,962	66,196
<b>Police Officer</b>	1.00	1.00	69,978	70,978	73,340
<b>Police School Resource Officer</b>	1.00	1.00	80,863	81,863	82,991
<b>Police School Resource Officer</b>	1.00	1.00	80,923	81,923	83,051
<b>Police School Resource Officer</b>	1.00	1.00	80,184	80,684	82,855
<b>Admin Services Supervisor</b>	1.00	1.00	67,569	67,869	71,302
<b>Police Records Assistant</b>	0.63	0.63	32,391	35,391	33,890
<b>Police Records Assistant</b>	0.63	0.63	23,686	32,486	32,383
<b>Police Records Assistant</b>	0.63	0.63	37,533	36,433	30,916
<b>Police Records Assistant</b>	0.63	0.63	25,707	15,107	30,916
<b>Code Enforcement Officer</b>	0.00	0.50	32,800	27,800	34,882
<b>Community Service Officer</b>	0.50	0.50	16,674	17,674	17,177
<b>SUBTOTAL</b>	31.00	31.50	2,467,244	2,464,444	2,533,361
<b>Less: School share of PSLO</b>			195,216	194,015	204,792
<b>TOTAL</b>	31.00	31.50	2,272,028	2,270,429	2,328,569





# **CITY OF KAUKAUNA**

## **2025 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**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 52110**

*DIVISION: PUBLIC SAFETY*  
*DEPARTMENT: SCHOOL PATROL*

OBJECT CODE	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024		2025 BUDGET
					ESTIMATED ACTUAL		
<b>PERSONNEL SERVICES</b>							
<i>Wages &amp; Salaries</i>							
5101	Regular Payroll	57,843	60,157	59,565	59,565		61,365
<i>Fringe Benefits</i>							
5151	Retirement Plan	0	0	0	0		0
5154	Social Security	839	890	864	894		890
5157	Group Health Insurance	0	0	0	0		0
5160	Group Life Insurance	0	0	0	0		0
5163	Workers Compensation	1,851	1,596	1,775	1,775		1,553
<b>TOTAL PERSONNEL SERVICES</b>		60,533	62,644	62,204	62,234		63,808
<b>NON-PERSONNEL SERVICES</b>							
<i>Supplies</i>							
5404	Clothing Expense	1,250	1,250	1,250	1,250		1,250
5499	Miscellaneous	100	0	0	0		0
<b>TOTAL NON-PERSONNEL SERVICES</b>		1,350	1,250	1,250	1,250		1,250
<b>TOTAL SCHOOL PATROL</b>		61,883	63,894	63,454	63,484		65,058

**CITY OF KAUKAUNA**

**2025 BUDGET**

*DIVISION: PUBLIC SAFETY*

*DEPARTMENT: SCHOOL PATROL*

<i>TITLE OF POSITION</i>	<i>NUMBER OF FULL-TIME EQUIVALENTS</i>		<i>2024 BUDGET</i>	<i>2024</i>	<i>2025</i>
	<i>2024</i>	<i>2025</i>		<i>ESTIMATED ACTUAL</i>	<i>PROPOSED BUDGET</i>
<b>Crossing Guard</b>	0.26	0.26	8,604	8,604	8,864
<b>Crossing Guard</b>	0.26	0.26	8,604	8,604	8,864
<b>Crossing Guard</b>	0.26	0.26	8,604	8,604	8,864
<b>Crossing Guard</b>	0.26	0.26	8,604	8,604	8,864
<b>Crossing Guard</b>	0.26	0.26	8,604	8,604	8,864
<b>Crossing Guard</b>	0.26	0.26	8,604	8,604	8,864
<b>Crossing Guard - Sub.</b>	0.08	0.08	2,647	2,647	2,727
<b>Crossing Guard - Sub.</b>	0.08	0.08	2,647	2,647	2,727
<b>Crossing Guard - Sub.</b>	0.08	0.08	2,647	2,647	2,727
<b>TOTAL</b>	1.80	1.80	59,565	59,565	61,365



# **CITY OF KAUKAUNA**

## **2025 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**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 54980**

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

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2023 BUDGET</i>	<i>2023 ACTUAL</i>	<i>2024 BUDGET</i>	<i>2024 ESTIMATED ACTUAL</i>	<i>2025 BUDGET</i>
<b>NON-PERSONNEL SERVICES</b>						
<i>Supplies</i>						
<b>5499</b>	<b>Miscellaneous</b>	2,500	4,484	2,500	2,800	4,800
<b>TOTAL NON-PERSONNEL SERVICES</b>		2,500	4,484	2,500	2,800	4,800
<b>TOTAL ALCOHOL &amp; DRUG AWARENESS</b>		2,500	4,484	2,500	2,800	4,800

**CITY OF KAUKAUNA**

**2025 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 inspections, maintenance and utilities for the bridge and tender building.**

**CITY OF KAUKAUNA**

**2025 BUDGET**

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

*DIVISION: TRANSPORTATION*  
*DEPARTMENT: BRIDGE MAINTENANCE*

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2023 BUDGET</i>	<i>2023 ACTUAL</i>	<i>2024 BUDGET</i>	<i>2024</i>		<i>2025 BUDGET</i>
					<i>ESTIMATED</i>	<i>ACTUAL</i>	
<b>NON-PERSONNEL SERVICES</b>							
<i>Purchased Services</i>							
<b>5309</b>	<b>Water, Sewer &amp; Electric</b>	1,200	1,033	1,200	1,200		1,200
<b>5325</b>	<b>Contractual Services</b>	15,000	21,129	12,000	10,000		12,000
<b>TOTAL NON-PERSONNEL SERVICES</b>		16,200	22,162	13,200	11,200		13,200
<b>TOTAL BRIDGE MAINTENANCE</b>		16,200	22,162	13,200	11,200		13,200



**CITY OF KAUKAUNA**

**2025 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. The Service is provided by the City of Appleton that is shared among all Fox Valley Municipalities.**

**CITY OF KAUKAUNA**

**2025 BUDGET**

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

*DIVISION: TRANSPORTATION*  
*DEPARTMENT: BUS SUBSIDY*

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2023 BUDGET</i>	<i>2023 ACTUAL</i>	<i>2024 BUDGET</i>	<i>2024 ESTIMATED ACTUAL</i>	<i>2025 BUDGET</i>
<b>NON-PERSONNEL SERVICES</b>						
<i>Purchased Services</i>						
<b>5325</b>	<b>Contractual Services</b>	22,000	38,213	44,000	44,000	44,000
<b>TOTAL NON-PERSONNEL SERVICES</b>		22,000	38,213	44,000	44,000	44,000
<b>TOTAL BUS SUBSIDIES</b>		22,000	38,213	44,000	44,000	44,000

# CITY OF KAUKAUNA

## 2025 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: ENGINEERING

### MISSION STATEMENT

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

### 2024 Goals and Objectives

- Complete construction projects including sewer, stormwater, and paving in a timely, cost-effective manner while minimizing disruptions to residents and the travelling public.
- Work with the Wisconsin Department of Transportation, Wisconsin Department of Natural Resources, Outagamie County Highway Department, and other agencies as needed to effectively carry out the duties delegated to the Department of Public Works.
- \* Continue to work with KASD, KPD, and Street Department on school zone improvements, school walking route improvements, and bus stop improvements.
- \* Continue to work with Community Enrichment to design improvements and increase accessibility for all residents to City parks and trails.
- \* Evaluate possible improvements to pedestrian and bicycle facilities in conjunction with street and sidewalk improvement projects and implement them when practicable.
- 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 recommended by the HOVMSD and its consulting engineer, when it will also best serve the interest of the City.
- Work with the Wisconsin Department of Natural Resources to meet water regulations and improve storm water quality throughout the Municipal Separate Storm Sewer System (MS4).
- Work with Kaukauna Utilities to coordinate sanitary sewer main, water main, and lateral replacement projects.
- \* Continue to improve communications with residents and businesses about City operations and projects that may affect them directly.

#### Successfully complete the following projects:

- 2024 Concrete Street Paving Project
- Sanitary Sewer and Water Main Relay Projects with Kaukauna Utilities
- \* Downtown Alley and Pedestrian Alley Reconstruction Project
- \* Construction of the Jonen Park Pavilion
- Finish K4 Basin Flood Storage Project – Tanner School and Ann/Thelen Pipe Sizing
- Erosion Control - Stormwater Outfall / Streambank Restoration Project
- \* Navigation Canal Seawall Project
- Parking lot pavement replacement at Municipal Pool and Horseshoe Valley Park
- \* Replace defective walks as part of the Sidewalk Replacement Program
- Complete remediation of the Fox Shores RR Site.

\* = Aligns directly to Strategic Plan Goal

# CITY OF KAUKAUNA

## 2025 BUDGET

*DIVISION: TRANSPORTATION*

*DEPARTMENT: ENGINEERING*

### **2024 Accomplishments**

#### Successfully Completed the Following Projects:

- \* Replace defective walks as part of the Sidewalk Replacement Program
- \* Downtown Alley and Pedestrian Alley Reconstruction Project
- \* Construction of the Jonen Park Pavilion
- \* Installed accessible playground and associated site improvements at LaFollette Park
- \* Navigation Canal Seawall Project - Permitting/Easements completed in 2024
- 2024 Concrete Street Paving Project
- Sanitary Sewer and Water Main Relay Projects with Kaukauna Utilities
- K4 Basin Flood Storage Project – Tanner School
- Parking lot pavement replacement at Municipal Pool and Horseshoe Valley Park

#### Began Work on the Following Projects (Anticipated Final Completion in 2025):

- \* Installation of a Pickleball Complex at LaFollette Park – Pavement coatings in spring 2025
- \* Received grants for, and began replacement of, the 1000 Islands Boardwalk
- \* Worked with KASD, KPD, and Street Department on school zone improvements, school walking route improvements, and began investigations to address bus stop improvements.
- \* Applied for and received an 80% design and construction grant from WisDOT for Kenneth Avenue.
- Assisted other City departments and department heads when requested. Provided technical assistance, mapping and displays for multiple departments.
- Worked with the Heart of the Valley Metropolitan Sewerage District (HOVMSD) within the Capacity, Management, Operations, and Maintenance (CMOM) program and Clearwater Sustainability Program to reduce the amount of inflow and infiltration that enters the sanitary sewer system. This work included sewer rehabilitation projects, replacement of private sanitary sewer laterals, and other tasks deemed necessary by the HOVMSD and its consulting engineer.
- Worked with the Wisconsin Department of Natural Resources to meet regulations and improve storm water quality throughout the Municipal Separate Storm Sewer System (MS4). Worked with developers to install proper erosion control and stormwater management facilities assisting in the successful development of their properties.
- Continued the process of establishing a Wetland Mitigation Bank as part of the Haas Road Park.
- Worked with Kaukauna Utilities to coordinate sanitary sewer main, water main, and lateral replacement projects, and street patching on Kenneth Avenue area and continued planning for 5-year CIP and upcoming lead water service replacement projects.

\* = Aligns directly to Strategic Plan Goal

# CITY OF KAUKAUNA

## 2025 BUDGET

*DIVISION: TRANSPORTATION*

*DEPARTMENT: ENGINEERING*

### **2025 Goals and Objectives**

- Complete construction projects including sewer, stormwater, and paving in a timely, cost-effective manner while minimizing disruptions to residents and the travelling public.
- Work with the Wisconsin Department of Transportation, Wisconsin Department of Natural Resources, Outagamie County Highway Department, and other agencies as needed to effectively carry out the duties delegated to the Department of Public Works.
- \* Continue to work with KASD, KPD, and Street Department on school zone improvements, school walking route improvements, and bus stop improvements.
- \* Continue to work with Community Enrichment to design improvements and increase accessibility for all residents to City parks and trails.
- \* Evaluate improvements to pedestrian and bicycle facilities in conjunction with street and sidewalk improvement projects and implement them when practicable.
- 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, annual televising/inspection of sanitary sewer mains and manholes, and any other tasks recommended by the HOVMSD and its consulting engineer, when it will also best serve the interest of the City.
- Work with the Wisconsin Department of Natural Resources to meet water regulations and improve storm water quality throughout the Municipal Separate Storm Sewer System (MS4).
- Work with Kaukauna Utilities to coordinate sanitary sewer main, water main, and lateral replacement projects.
- Work with Kaukauna High School civic engagement class to plan improvements for Grignon Park
- \* Continue to improve communications with residents and businesses about City operations and projects that may affect them directly.

#### Successfully complete the following projects:

- \* Complete 1000 Islands Boardwalk project
- \* New office space and installation of a sorting machine at Kaukauna Public Library
- \* Update Playground Equipment at Strassburg Park
- \* Navigation Canal Seawall Project Installation and repaving of adjacent trails
- \* CTH Z –State Street Sidewalk Extension
- \* Complete Quiet Zone Railroad Crossing Improvements
- \* Complete design for LaFollette Park Site and Restroom Improvements
- \* Grignon Park Stream Restoration and Parking lot addition
- 2025 Concrete Street Paving Project – Mostly new construction areas
- Sanitary Sewer and Water Main Relay Projects with Kaukauna Utilities- Desnoyer Street Area
- Complete a Cured-In-Place Pipe (CIPP) project along the Fox River and in easements
- K4 Basin Flood Storage Project – Linda/Thelen Storm Sewer System
- Badger Road Pond
- Erosion Control - Stormwater Outfall / Streambank Restoration Project at Hoersch Property
- Parking lot pavement replacement at Upper Grignon, Lower Riverside, Pool/Well Lot
- Complete Alley rehabilitation projects including W 9<sup>th</sup> Street and E 2<sup>nd</sup> Street
- Complete remediation of the Fox Shores RR Site.

\* = Aligns directly to Strategic Plan Goal

**CITY OF KAUKAUNA**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 53105**

*DIVISION: TRANSPORTATION*  
*DEPARTMENT: ENGINEERING*

OBJECT CODE	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024	
					ESTIMATED ACTUAL	2025 BUDGET
<b>PERSONNEL SERVICES</b>						
<i>Wages &amp; Salaries</i>						
5101	Regular Payroll	306,987	305,750	322,766	325,716	344,247
5104	Temporary Payroll	11,795	3,907	12,152	4,014	12,516
5119	Longevity Pay	780	612	780	780	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	22,632	22,187	24,252	22,528	23,925
5152	Residency	11,149	11,119	11,813	11,933	12,617
5154	Social Security	23,715	22,941	24,927	25,035	26,516
5157	Group Health Insurance	48,175	48,557	53,145	53,146	76,515
5160	Group Life Insurance	520	576	643	566	594
5163	Workers Compensation	11,028	8,668	10,836	9,849	9,026
<b>TOTAL PERSONNEL SERVICES</b>		436,781	424,318	461,314	453,567	505,956
<b>NON-PERSONNEL SERVICES</b>						
<i>Travel/Training</i>						
5205	Seminar Expense	2,000	469	1,200	1,200	1,200
5208	Travel - City Business	300	434	300	100	300
5211	Education & Memberships	250	126	250	400	400
<i>Purchased Services</i>						
5303	Communications	1,800	1,059	1,500	1,200	1,200
5315	Maintenance - Office Equipment	500	0	500	550	500
5318	Maintenance - Automotive	200	82	200	200	200
5321	Maintenance - Other Equipment	500	0	500	0	500
5325	Contractual Services	1,000	1,332	1,000	600	1,000
5328	Advertising	0	3,086	0	0	500
5334	Printing Expense	600	54	600	100	500
5340	Rent - Equipment	1,000	925	1,000	1,300	1,300
<i>Supplies</i>						
5401	Office Supplies	1,000	265	1,000	500	500
5402	Desktop Printing Expense	200	0	200	200	200
5407	Automotive Supplies	1,100	1,188	1,100	800	1,100
5410	General Supplies	1,000	218	1,000	600	500
<b>TOTAL NON-PERSONNEL SERVICES</b>		11,450	9,238	10,350	7,750	9,900
<b>OUTLAY</b>						
5804	Office Equipment	3,500	0	5,000	5,000	5,000
5807	Machinery, Tools & Instruments	500	494	100	150	200
<b>TOTAL OUTLAY</b>		4,000	494	5,100	5,150	5,200
<b>TOTAL ENGINEERING</b>		452,231	434,051	476,764	466,467	521,056

**CITY OF KAUKAUNA**

**2025 BUDGET**

*DIVISION: TRANSPORTATION*

*DEPARTMENT: ENGINEERING*

<i>TITLE OF POSITION</i>	<i>NUMBER OF FULL-TIME EQUIVALENTS</i>		<i>2024</i>	<i>2024</i>	<i>2025</i>
	<i>2024</i>	<i>2025</i>	<i>BUDGET</i>	<i>ESTIMATED ACTUAL</i>	<i>PROPOSED BUDGET</i>
<b>Director of Public Works</b>	1.00	1.00	118,095	119,495	126,543
<b>Senior Project Engineer</b>	1.00	1.00	83,971	84,571	89,744
<b>Project Engineer</b>	1.00	1.00	78,794	79,394	83,739
<b>Planning/Engineering Tech.</b>	0.60	0.60	41,906	42,256	44,221
<b>TOTAL</b>	3.60	3.60	322,766	325,716	344,247





# **CITY OF KAUKAUNA**

## **2025 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 ordering of parts, changing of oil, lubrication, engine tuning, repairs, equipment painting, mounting plows, etc. This department also administers the annual systematic equipment replacement program.

**CITY OF KAUKAUNA**

**2025 BUDGET**

**FUND: 101**

*DIVISION: TRANSPORTATION*

**DEPT: 53308**

*DEPARTMENT: EQUIPMENT MAINTENANCE & REPLACEMENT*

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2023 BUDGET</i>	<i>2023 ACTUAL</i>	<i>2024 BUDGET</i>	<i>2024</i>		<i>2025 BUDGET</i>
					<i>ESTIMATED</i>	<i>ACTUAL</i>	
<b><i>NON-PERSONNEL SERVICES</i></b>							
<b><i>Purchased Services</i></b>							
<b>5318</b>	<b>Maintenance - Automotive</b>	80,000	65,399	80,000	61,000		80,000
<b>5325</b>	<b>Contractual Services</b>	425	65	200	0		0
<b><i>Supplies</i></b>							
<b>5410</b>	<b>General Supplies</b>	12,000	12,383	12,000	10,000		12,000
<b>5499</b>	<b>Miscellaneous</b>	0	0	0			
<b><i>TOTAL NON-PERSONNEL SERVICES</i></b>		<b>92,425</b>	<b>77,847</b>	<b>92,200</b>	<b>71,000</b>		<b>92,000</b>
<b><i>TOTAL EQUIP MAINTEN &amp; REPLACE</i></b>		<b>92,425</b>	<b>77,847</b>	<b>92,200</b>	<b>71,000</b>		<b>92,000</b>

# **CITY OF KAUKAUNA**

## **2025 BUDGET**

*DIVISION: TRANSPORTATION*

*DEPARTMENT: FORESTRY*

### ***MISSION STATEMENT***

The forestry department is responsible for the planting, trimming, and removal of trees and stumps from terraces, parks or from areas where it interferes with city property. The proper clearance of city streets, alleys, and sidewalks, and the removal of trees and branches during scheduled pickup dates and after damaging storms.

**CITY OF KAUKAUNA**

**2025 BUDGET**

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

*DIVISION: TRANSPORTATION*  
*DEPARTMENT: FORESTRY*

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2023 BUDGET</i>	<i>2023 ACTUAL</i>	<i>2024 BUDGET</i>	<i>2024 ESTIMATED ACTUAL</i>	<i>2025 BUDGET</i>
<b>NON-PERSONNEL SERVICES</b>						
<i>Purchased Services</i>						
<b>5322</b>	<b>Maintenance - Roads &amp; Walks</b>	0	43	0	0	0
<b>5325</b>	<b>Contractual Services</b>	8,500	0	5,000	0	5,000
<i>Supplies</i>						
<b>5407</b>	<b>Automotive Supplies</b>	7,500	6,074	7,500	9,000	7,500
<b>5410</b>	<b>General Supplies</b>	2,000	315	2,000	2,700	3,000
<b>5425</b>	<b>Botanical &amp; Agricultural</b>	2,000	8	2,000		2,000
<b>TOTAL NON-PERSONNEL SERVICES</b>		20,000	6,440	16,500	11,700	17,500
<b>TOTAL FORESTRY</b>		20,000	6,440	16,500	11,700	17,500

# **CITY OF KAUKAUNA**

## **2025 BUDGET**

*DIVISION: TRANSPORTATION  
DEPARTMENT: SNOW & ICE CONTROL*

### ***MISSION STATEMENT***

The mission of the 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 and expenditures include ordering of blades, chains, salt, and chips for mixing and stockpiling, 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 snow and ice removal is billed to the property owner.

**CITY OF KAUKAUNA**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 53304**

*DIVISION: TRANSPORTATION*  
*DEPARTMENT: SNOW & ICE CONTROL*

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2023 BUDGET</i>	<i>2023 ACTUAL</i>	<i>2024 BUDGET</i>	<i>2024</i>		<i>2025 BUDGET</i>
					<i>ESTIMATED</i>	<i>ACTUAL</i>	
<b><i>NON-PERSONNEL SERVICES</i></b>							
<b><i>Purchased Services</i></b>							
<b>5318</b>	<b>Maintenance - Automotive</b>	5,000	16,429	10,000	4,200		10,000
<b>5322</b>	<b>Maintenance - Roads &amp; Walks</b>	60,000	77,141	76,000	21,000		55,000
<b>5328</b>	<b>Advertising</b>	800	169	500	200		500
<b><i>Supplies</i></b>							
<b>5407</b>	<b>Automotive Supplies</b>	25,000	26,227	25,000	17,500		25,000
<b>5410</b>	<b>General Supplies</b>	30,000	24,060	30,000	30,000		35,000
<b><i>TOTAL NON-PERSONNEL SERVICES</i></b>		120,800	144,026	141,500	72,900		125,500
<b><i>TOTAL SNOW &amp; ICE CONTROL</i></b>		120,800	144,026	141,500	72,900		125,500

# CITY OF KAUKAUNA

## 2025 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 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 determines the priorities, objectives, policies, procedures and overall resource needs. The administration is also responsible for the development and implementation of public policies regarding the street, sanitation, and park departments.

### **2024 Goals and Objectives**

- Continue to provide effective and efficient direction and control of the Street and Park Departments.
- Maintain the city's designation, "Tree City USA" by the National Arbor Day Foundation.
- Provide continuing education opportunities for all Street and Park department personnel.
- Continue 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 2024 is a hill mower, street grader, and skid steer. There will also be an addition of an athletic field groomer and a buster attachment for our backhoe.
- Work with Director of Public Works, Communications Coordinator, and Planning Department on informing residents and implementing the 2<sup>nd</sup> and 3<sup>rd</sup> phase of the waste ordinance 11.11
- Work with Lee Recreation on the site work and foundation needs for the new Lafollette Park playground.
- Work with Director of Public Works and Milbach Construction on the new Jonen Park Pavillion.
- Work with Community Enrichment Director on pool reconstruction needs. Tree removal and moving supplies back to the new facility will be some of the work needed by the street department.
- Continue work on Nelson and Konkapot trails to install benches, refuse receptacles, and signage for all trail users.
- Continue with the removal and restoration of many Ash trees located in open park areas.
- Continue planting of various varieties of trees to replace the dead and declining trees throughout the park systems
- Continue professional relationships with the many clubs and organizations that organize events for the youth and citizens of Kaukauna.
- Provide the response of personnel and equipment to all weather emergencies for safe travel throughout the city.

# CITY OF KAUKAUNA

## 2025 BUDGET

*DIVISION: TRANSPORTATION*

*DEPARTMENT: STREET DEPARTMENT ADMINISTRATION*

### **2024 Accomplishments**

- The Street and Park Department continued to provide effective and efficient maintenance services for the city residents, 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 31st 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.
- In 2024 we had training from (FISTA) on chainsaw safety, maintenance, and proper felling techniques. This was recognized as a training needed because of the number of newer staff and the amount of tree work needed because of the devastation from the Emerald Ash Borer.
- Training sessions were conducted monthly for staff by MEUW on topics to continue to be compliant with OSHA standards. Safety committee would meet monthly or quarterly and discuss safety topics brought forth from the street crew, also reviewed incident and injury reports to determine solutions to prevent events from occurring.
- Equipment upgrades completed in 2024 were the purchase of a new concrete buster for backhoe, field groomer for the athletic fields, replacement of dump truck 213, and replacement of dump truck 208.
- The second phase of Waste ordinance 11.11 was completed.
- Lafollette Park playground was installed. Street crews completed site work like excavation, grading, concrete sidewalk, signage, bench install, and bike rack to make the playground more enjoyable for all users
- New Aquatic Center. City crews removed many dead and declining trees. Removed and reused many dispensers and dividers, helped move and store materials for demo. Constructed a retaining wall on the South side of the building, replaced and installed many new signs. Removed playground and sand area. Sand was then used to recondition outfields at athletic facilities.
- Jonen Park Pavillion was completed. Street staff were involved with interior paint, and the purchase and installation of plumbing fixtures, waste receptacles and the Construction of 10 new picnic tables
- Upgrades to trails were made by installing benches, shoulder clearing and crack filling of joints on asphalt surfaces.
- The first phase of the Disc Golf Course at Grignon Park has been completed. Removal of many dead and declining Ash trees and Buckthorn was completed to extend and reconfigure fairways and tee pads. New concrete tee pads were installed, new baskets were installed, and seating was replaced.
- 25 trees were replanted in several city parks
- City crews put in weeks of work to complete the cleanup efforts after the late May tornado. This was an all-hands-on deck effort from street full time and seasonal staff. Aid was also received from Little Chute, Combined Locks, and Kimberly. Crews made three rounds of debris collection through the city helping remove damaged branches and trees from the right of way for city residents. Contractors were also hired to help remove damaged and downed trees through the park system.
- Worked with Calumet County Highway Department to paint center lines and white skips on Hwy 55.
- Crosswalks, curbs, and parking lots were painted throughout city lots, around schools and churches, and on main streets in the city.
- Crews were out for 5 weeks sealing joints and cracks on city streets and parking lots.
- Special Events were another success in 2024, to date crews helped with 28 events. Street staff provided materials for road closures and detours while also supplying materials like seating and waste receptacles for all events with requests. The Kaukauna Music Festival was a first-time event ran internally that took a lot of effort from the street staff. Street staff were involved in the handling of food, drinks, tent, and stage set up, the making and distribution of ice, electrical needs, and ground keeping for the event.



# CITY OF KAUKAUNA

## 2025 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: STREET DEPARTMENT ADMINISTRATION

### **2024 Accomplishments (continued)**

- Cleaned over 106,000 lineal feet of sanitary sewer mains
- Approximately 700 manholes were inspected
- Over 900,000 gallons of leachate have been pumped from the Lehrer landfill.
- 2 new cell dialers have been installed at CE and Dodge lift stations.
- Sewer crews have responded to 4,554 locates to date and 63 emergency locates.
- A new generator was installed at the Tower Drive Storm Station. Street staff provided labor of removing fence, fuel tank for old generator, excavation, grading, concrete pads for transfer switch, transformer, and generator.
- Responded to 9 winter weather events to plow and salt city streets, sidewalks, parking lots, and trails.

### **2025 Goals and Objectives**

- Continue to provide effective and efficient direction and control of the Street and Park Departments.
- Maintain the city's designation, "Tree City USA" by the National Arbor Day Foundation.
- Provide continuing education opportunities for all Street and Park department personnel.
- Continue 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 2025 is replacement of skid loader, replacement of 1991 John Deere grader, replacement of 1 ton truck with plow, replacement of dump truck #212, converting garbage truck 228 to an automated leaf collector, and purchase of a new automated garbage truck.
- Work with Director of Public Works, Communications Coordinator, and Planning Department on informing residents and implementing on the 3<sup>rd</sup> phase of the waste ordinance 11.11
- Work with Director of Public Works and city of Kaukauna clubs on agreements for athletic field and facility use.
- Continue professional relationships with the many clubs and organizations that organize events for the youth and citizens of Kaukauna.
- Continue with the removal and restoration of many ash trees located in open park areas.
- Continue planting of various varieties of trees to replace the dead and declining trees throughout the park systems
- Provide high quality services to residents with weekly garbage collections, brush collections, metal and white good collections, tire collections, special yard waste collections, large and irregular collections, and leaf collections.
- Continue to promote more online renewals for the more than 1,400 disposal site users.
- Install siding on the 1000 Islands Nature Center.
- Make repairs to Horseshoe Park concession building.
- Provide the response of personnel and equipment to all weather emergencies for safe travel throughout the city.

**CITY OF KAUKAUNA**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 53110**

*DIVISION: TRANSPORTATION*  
*DEPARTMENT: STREET DEPARTMENT ADMINISTRATION*

OBJECT CODE	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024	
					ESTIMATED ACTUAL	2025 BUDGET
<b>PERSONNEL SERVICES</b>						
<i>Wages &amp; Salaries</i>						
5101	Regular Payroll	129,148	128,118	135,353	132,553	143,470
5119	Longevity Pay	395	395	420	420	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	8,809	8,745	9,368	9,175	9,971
5152	Residency	5,073	5,058	5,304	5,346	5,635
5154	Social Security	9,910	9,402	10,387	9,772	10,975
5157	Group Health Insurance	33,793	34,062	37,290	37,291	41,310
5160	Group Life Insurance	214	201	219	186	195
5163	Workers Compensation	2,794	2,297	2,727	2,741	2,455
<b>TOTAL PERSONNEL SERVICES</b>		190,136	188,278	201,068	197,484	214,011
<b>NON-PERSONNEL SERVICES</b>						
<i>Travel/Training</i>						
5205	Seminar Expense	1,500	160	1,500	1,500	2,000
5211	Education & Memberships	0	0	0	0	0
<i>Purchased Service</i>						
5303	Communications	500	658	600	700	700
5325	Contractual Services	3,000	3,549	4,000	3,500	4,000
5334	Printing Expense	0	8	0	80	0
<i>Supplies</i>						
5401	Office Supplies	500	810	700	650	700
5402	Desktop Printing Expense	400	57	400	170	400
5410	General Supplies	100	114	100	50	100
<b>TOTAL NON-PERSONNEL SERVICES</b>		6,000	5,356	7,300	6,650	7,900
<b>TOTAL ST DEPT ADMINISTRATION</b>		196,136	193,634	208,368	204,134	221,911

**CITY OF KAUKAUNA**

**2025 BUDGET**

*DIVISION: TRANSPORTATION*

*DEPARTMENT: STREET DEPARTMENT ADMINISTRATION*

<i>TITLE OF POSITION</i>	<i>NUMBER OF FULL-TIME EQUIVALENTS</i>		<i>2024 BUDGET</i>	<i>2024</i>	<i>2025</i>
	<i>2024</i>	<i>2025</i>		<i>ESTIMATED ACTUAL</i>	<i>PROPOSED BUDGET</i>
<b>Street Superintendent</b>	1.00	1.00	88,397	89,097	93,920
<b>Office Assistant</b>	1.00	1.00	46,956	43,456	49,550
<b>TOTAL</b>	2.00	2.00	135,353	132,553	143,470



# **CITY OF KAUKAUNA**

## **2025 BUDGET**

*DIVISION: TRANSPORTATION  
DEPARTMENT: STREET LIGHTING*

### ***MISSION STATEMENT***

**This department accounts for the cost of maintaining and operating the streetlights and decorative theme lights within the city. All streetlights are owned and operated by Kaukauna Utilities.**

**CITY OF KAUKAUNA**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 53420**

*DIVISION: TRANSPORTATION*  
*DEPARTMENT: STREET LIGHTING*

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2023 BUDGET</i>	<i>2023 ACTUAL</i>	<i>2024 BUDGET</i>	<i>2024</i>		<i>2025 BUDGET</i>
					<i>ESTIMATED</i>	<i>ACTUAL</i>	
<b>NON-PERSONNEL SERVICES</b>							
<i>Purchased Services</i>							
<b>5309</b>	<b>Water, Sewer &amp; Electric</b>	210,000	246,367	240,000	256,400		260,000
<b>5321</b>	<b>Maintenance - Other Equipment</b>	200	201	1,000	100		1,000
<b>TOTAL NON-PERSONNEL SERVICES</b>		210,200	246,568	241,000	256,500		261,000
<b>TOTAL STREET LIGHTING</b>		210,200	246,568	241,000	256,500		261,000

# **CITY OF KAUKAUNA**

## **2025 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, repairing curbs, and guard rails. 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**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 53301**

*DIVISION: TRANSPORTATION*  
*DEPARTMENT: STREET MAINTENANCE*

OBJECT CODE	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024		2025 BUDGET
					ESTIMATED	ACTUAL	
<b>PERSONNEL SERVICES</b>							
<i>Wages &amp; Salaries</i>							
5101	Regular Payroll	1,229,868	1,229,165	1,270,997	1,270,997		1,295,767
5104	Temporary Payroll	70,770	60,166	72,912	78,388		112,152
5107	Overtime Pay	85,000	92,578	85,000	88,152		85,000
5110	Shift Premium Pay	700	509	700	668		700
5113	Job Class Premium Pay	6,900	4,416	6,900	6,223		6,900
5119	Longevity Pay	4,275	3,855	4,240	3,490		0
5125	Call Time	0	0	0	0		0
<i>Fringe Benefits</i>							
5151	Retirement Plan	90,219	90,329	94,381	94,498		96,492
5152	Residency	42,507	43,361	43,788	46,914		48,628
5154	Social Security	102,522	96,278	105,697	105,906		107,836
5157	Group Health Insurance	428,901	424,967	499,743	469,380		492,738
5160	Group Life Insurance	2,774	2,451	2,809	1,881		1,975
5163	Workers Compensation	44,720	37,303	42,934	43,148		37,963
5166	Unemployment Insurance	0	0	0	0		0
<b>TOTAL PERSONNEL SERVICES</b>		2,109,156	2,085,377	2,230,101	2,209,645		2,286,151
<b>NON-PERSONNEL SERVICES</b>							
<i>Purchased Services</i>							
5303	Communications	1,000	658	1,000	700		1,000
5309	Water, Sewer & Electric	0	0	0	0		0
5312	Maintenance - Building	25,000	27,157	26,000	19,000		26,000
5318	Maintenance - Automotive	0	0	0	0		0
5322	Maintenance - Roads & Walks	45,000	47,270	46,000	46,000		46,000
5325	Contractual Services	15,000	11,517	15,000	12,000		15,000
5328	Advertising	0	0	0	35		0
<i>Supplies</i>							
5404	Clothing Expense	0	0	5,000	5,000		7,500
5407	Automotive Supplies	20,000	15,551	20,000	16,500		20,000
5410	General Supplies	8,000	8,116	3,000	3,000		3,000
5419	Medical & Lab Supplies	0	0	2,000	2,000		2,000
<b>TOTAL NON-PERSONNEL SERVICES</b>		114,000	110,269	118,000	104,235		120,500
<b>OUTLAY</b>							
5807	Machinery, Tools & Instruments	1,000	89	1,000	1,000		1,000
<b>TOTAL OUTLAY</b>		1,000	89	1,000	1,000		1,000
<b>TOTAL STREET MAINTENANCE</b>		2,224,156	2,195,735	2,349,101	2,314,880		2,407,651



**CITY OF KAUKAUNA**

**2025 BUDGET**

*DIVISION: TRANSPORTATION*

*DEPARTMENT: STREET MAINTENANCE*

<i>TITLE OF POSITION</i>	<i>NUMBER OF</i>		<i>2024</i>	<i>2024</i>	<i>2025</i>
	<i>FULL-TIME EQUIVALENTS</i>			<i>ESTIMATED</i>	<i>PROPOSED</i>
	<i>2024</i>	<i>2025</i>	<i>BUDGET</i>	<i>ACTUAL</i>	<i>BUDGET</i>
<b>Street Foreman</b>	1.00	1.00	74,935	74,935	78,958
<b>Heavy Equipment Operator</b>	5.50	5.50	378,464	378,464	389,194
<b>Tandem Truck Driver</b>	1.50	1.50	101,583	101,583	103,928
<b>Small Truck Driver</b>	2.00	2.00	131,503	131,503	134,303
<b>Parks Technician</b>	4.00	4.00	262,252	262,252	271,852
<b>Laborer</b>	5.00	5.00	322,260	322,260	317,532
<b>TOTAL</b>	19.00	19.00	1,270,997	1,270,997	1,295,767



# **CITY OF KAUKAUNA**

## **2025 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**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 53303**

*DIVISION: TRANSPORTATION*  
*DEPARTMENT: STREET SIGNS & MARKERS*

OBJECT CODE	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024		2025 BUDGET
					ESTIMATED ACTUAL		
<b>NON-PERSONNEL SERVICES</b>							
<i>Purchased Services</i>							
5321	Maintenance - Other Equipment	1,250	1,689	1,250	1,500		1,500
5325	Contractual Services	4,000	2,323	4,000	4,000		4,000
<i>Supplies</i>							
5407	Automotive Supplies	1,500	1,600	1,500	1,000		1,500
5410	General Supplies	12,000	10,164	12,000	10,000		12,000
5413	Chemical & Ordnance	8,500	5,757	8,500	6,000		8,500
<b>TOTAL NON-PERSONNEL SERVICES</b>		27,250	21,532	27,250	22,500		27,500
<b>TOTAL STREET SIGNS &amp; MARKERS</b>		27,250	21,532	27,250	22,500		27,500

# **CITY OF KAUKAUNA**

## **2025 BUDGET**

*DIVISION: TRANSPORTATION  
DEPARTMENT: TRAFFIC CONTROL*

### ***MISSION STATEMENT***

**The traffic control department's mission is to provide for the maintenance, repair, and safe operation of the city's seven signalized intersections, signalized pedestrian crossings, and all other powered traffic control and warning signage. This includes labor, parts, contractual services, and electrical services.**

**CITY OF KAUKAUNA**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 53305**

*DIVISION: TRANSPORTATION*  
*DEPARTMENT: TRAFFIC CONTROL*

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2023 BUDGET</i>	<i>2023 ACTUAL</i>	<i>2024 BUDGET</i>	<i>2024 ESTIMATED ACTUAL</i>	<i>2025 BUDGET</i>
<b>NON-PERSONNEL SERVICES</b>						
<i>Purchased Services</i>						
<b>5309</b>	<b>Water, Sewer &amp; Electric</b>	4,000	3,228	4,000	3,800	4,000
<b>5325</b>	<b>Contractual Services</b>	10,000	10,880	10,000	10,000	10,000
<i>Supplies</i>						
<b>5410</b>	<b>General Supplies</b>	400	2,071	1,000	700	1,000
<b>TOTAL NON-PERSONNEL SERVICES</b>		14,400	16,178	15,000	14,500	15,000
<b>OUTLAY</b>						
<b>5807</b>	<b>Machinery, Tools &amp; Instruments</b>	10,000	10,172	8,000	27,000	15,000
<b>TOTAL OUTLAY</b>		10,000	10,172	8,000	27,000	15,000
<b>TOTAL TRAFFIC CONTROL</b>		24,400	26,350	23,000	41,500	30,000

# **CITY OF KAUKAUNA**

## **2025 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-way's, vacant lots, and lawns which property owner have neglected to maintain. Weed/grass control on private property is charged to the property owner. This department's expenditure also includes the repair of weed eaters and hand mowers**

**CITY OF KAUKAUNA**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 53640**

*DIVISION: TRANSPORTATION*  
*DEPARTMENT: WEED CONTROL*

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2023 BUDGET</i>	<i>2023 ACTUAL</i>	<i>2024 BUDGET</i>	<i>2024 ESTIMATED ACTUAL</i>	<i>2025 BUDGET</i>
<b>NON-PERSONNEL SERVICES</b>						
<i>Purchased Services</i>						
<b>5318</b>	<b>Maintenance - Automotive</b>	2,000	778	2,000	800	2,000
<b>5328</b>	<b>Advertising</b>	500	0	500	100	500
<i>Supplies</i>						
<b>5407</b>	<b>Automotive Supplies</b>	800	646	800	700	800
<b>5410</b>	<b>General Supplies</b>	300	758	500	400	500
<b>TOTAL NON-PERSONNEL SERVICES</b>		3,600	2,182	3,800	2,000	3,800
<b>TOTAL WEED CONTROL</b>		3,600	2,182	3,800	2,000	3,800



# **CITY OF KAUKAUNA**

## **2025 BUDGET**

*DIVISION: SANITATION*

*DEPARTMENT: REFUSE COLLECTION*

### ***MISSION STATEMENT***

**The mission of the Refuse Collection Department is to provide maintenance to the multiple refuse trucks, 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 for large and irregular, spring and fall clean up, and tire collection weeks.**

**CITY OF KAUKAUNA**

**2025 BUDGET**

*DIVISION: SANITATION*

**FUND: 101**  
**DEPT: 53620**

*DEPARTMENT: REFUSE COLLECTION*

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2023</i>	<i>2023</i>	<i>2024</i>	<i>2024</i>	<i>2025</i>
		<i>BUDGET</i>	<i>ACTUAL</i>	<i>BUDGET</i>	<i>ESTIMATED ACTUAL</i>	<i>BUDGET</i>
<b><i>NON-PERSONNEL SERVICES</i></b>						
<b><i>Purchased Services</i></b>						
<b>5318</b>	<b>Maintenance - Automotive</b>	60,000	50,133	50,000	50,000	50,000
<b>5325</b>	<b>Contractual Services</b>	0	0	0	0	0
<b>5328</b>	<b>Advertising</b>	600	575	500	500	500
<b><i>Supplies</i></b>						
<b>5404</b>	<b>Clothing Expense</b>	300	51	300	0	0
<b>5407</b>	<b>Automotive Supplies</b>	50,000	49,306	49,000	46,000	49,000
<b>5410</b>	<b>General Supplies</b>	1,500	2,376	2,000	2,000	2,000
<b><i>TOTAL NON-PERSONNEL SERVICES</i></b>		<b>112,400</b>	<b>102,442</b>	<b>101,800</b>	<b>98,500</b>	<b>101,500</b>
<b><i>TOTAL REFUSE COLLECTION</i></b>		<b>112,400</b>	<b>102,442</b>	<b>101,800</b>	<b>98,500</b>	<b>101,500</b>

# **CITY OF KAUKAUNA**

## **2025 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, and the contracted disposal costs to remove the recycling and waste oil from the city disposal site.

**CITY OF KAUKAUNA**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 53630**

*DIVISION: SANITATION*  
*DEPARTMENT: REFUSE DISPOSAL*

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2023 BUDGET</i>	<i>2023 ACTUAL</i>	<i>2024 BUDGET</i>	<i>2024</i>		<i>2025 BUDGET</i>
					<i>ESTIMATED</i>	<i>ACTUAL</i>	
<b>NON-PERSONNEL SERVICES</b>							
<i>Purchased Services</i>							
<b>5325</b>	<b>Contractual Services</b>	127,000	127,541	127,000	127,000		127,000
<b>5395</b>	<b>Recycling Costs</b>	12,000	9,692	12,000	10,400		12,000
<b>TOTAL NON-PERSONNEL SERVICES</b>		139,000	137,233	139,000	137,400		139,000
<b>TOTAL REFUSE DISPOSAL</b>		139,000	137,233	139,000	137,400		139,000

# CITY OF KAUKAUNA

## 2025 BUDGET

DIVISION: COMMUNITY ENRICHMENT

DEPARTMENT: ADULT PROGRAMS

### MISSION STATEMENT

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

### 2024 Goals and Objectives

- Create 1-2 new adult leagues and programs
- Schedule onsite visits with coaches/instructors and create organized training schedule and documentation
- Evaluate the needs and effectiveness of programs and activities through surveys and evaluations

### 2024 Accomplishments

- Successfully continued all existing programs
- Worked with coaches/instructors to create training schedules, SOPs and documentation
- Social Media Insights
  - Increase in "likes" on social media by 5%
  - Increase of visits to KRD social media pages by 355%
  - Published 26% more posts annually

### 2025 Goals and Objectives

- Utilize new pickleball courts and increase program participation by 10%
- Create 1-2 new Adult league or program
- Continue working towards finding partnerships on programs

### Service Efforts:

INDICATOR	2022	2023	2024
Adult Coed Kickball Teams	5	5	5
Adult Men's Softball Teams	29	23	22
PAC Trips	80	56*	53*
Pickleball	8	54*	72*
No Boundaries	12	12	0
Zumba		36	60*
Adult Movement		6	0
Yoga		54*	58*

\*Fall Program Registration is ongoing

**CITY OF KAUKAUNA**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 55320**

*DIVISION: COMMUNITY ENRICHMENT*  
*DEPARTMENT: ADULT PROGRAMS*

OBJECT CODE	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024		2025 BUDGET
					ESTIMATED ACTUAL		
<b>PERSONNEL SERVICES</b>							
<i>Wages &amp; Salaries</i>							
5101	Regular Payroll	42,439	42,032	37,636	38,036		40,103
5104	Temporary Payroll	34,757	14,689	29,001	16,205		30,670
5107	Overtime Pay	0	202	0	10		0
5119	Longevity Pay	585	460	300	300		0
<i>Fringe Benefits</i>							
5151	Retirement Plan	8,498	6,959	7,811	2,750		2,926
5152	Residency	4,728	2,510	3,957	0		0
5154	Social Security	3,795	3,341	3,323	3,168		3,513
5157	Group Health Insurance	47,353	40,774	36,443	12,149		13,481
5160	Group Life Insurance	411	274	316	56		59
5163	Workers Compensation	3,712	1,842	2,910	1,171		1,399
5166	Unemployment Insurance	0	0	0	0		0
<b>TOTAL PERSONNEL SERVICES</b>		146,278	113,082	121,697	73,845		92,151
<b>NON-PERSONNEL SERVICES</b>							
<i>Purchased Services</i>							
5303	Communications	300	175	460	0		0
5325	Contractual Services	3,000	8,207	6,500	8,000		5,500
5328	Advertising	2,250	1,375	2,000	0		0
<i>Supplies</i>							
5401	Office Supplies	500	491	500	400		500
5407	Automotive Supplies	400	0	200	0		0
5422	Data Processing Supplies	4,000	4,140	4,000	4,000		4,000
5428	Recreation	4,500	187	2,000	2,800		3,000
5431	Postage	1,200	20	500	0		100
<b>TOTAL NON-PERSONNEL SERVICES</b>		16,150	14,594	16,160	15,200		13,100
<b>TOTAL ADULT PROGRAM</b>		162,428	127,676	137,857	89,045		105,251

**CITY OF KAUKAUNA**

**2025 BUDGET**

*DIVISION: COMMUNITY ENRICHMENT*

*DEPARTMENT: ADULT PROGRAMS*

<i>TITLE OF POSITION</i>	<i>NUMBER OF FULL-TIME EQUIVALENTS</i>		<i>2024 BUDGET</i>	<i>2024</i>	<i>2025</i>
	<i>2024</i>	<i>2025</i>		<i>ESTIMATED ACTUAL</i>	<i>PROPOSED BUDGET</i>
<b>Recreation Program Manager</b>	0.33	0.33	21,986	22,186	23,588
<b>Office Assistant</b>	0.33	0.33	15,650	15,850	16,515
<b>TOTAL</b>	0.67	0.67	37,636	38,036	40,103





# **CITY OF KAUKAUNA**

## **2025 BUDGET**

*DIVISION: COMMUNITY ENRICHMENT*

*DEPARTMENT: ATHLETIC FIELDS*

### ***MISSION STATEMENT***

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

**CITY OF KAUKAUNA**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 55415**

*DIVISION: COMMUNITY ENRICHMENT*  
*DEPARTMENT: ATHLETIC FIELDS*

OBJECT CODE	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024		2025 BUDGET
					ESTIMATED ACTUAL		
<b>NON-PERSONNEL SERVICES</b>							
<i>Purchased Services</i>							
5309	Water, Sewer & Electric	24,000	28,368	24,000	29,000		30,000
5312	Maintenance - Building	3,000	1,627	3,000	3,000		5,000
5321	Maintenance - Other Equipment	1,000	306	1,000	1,600		1,500
5322	Maintenance - Roads & Walks	2,000	1,200	2,000	700		2,000
5325	Contractual Services	2,000	3,957	2,000	500		2,000
<i>Supplies</i>							
5407	Automotive Supplies	2,000	929	2,000	1,100		2,000
5410	General Supplies	7,000	5,283	7,000	7,000		7,000
5425	Botanical & Agricultural	15,000	10,383	15,000	15,000		15,000
<b>TOTAL NON-PERSONNEL SERVICES</b>		56,000	52,053	56,000	57,900		64,500
<b>OUTLAY</b>							
5801	Land & Buildings	5,000	0	3,000	0		4,000
<b>TOTAL OUTLAY</b>		5,000	0	3,000	0		4,000
<b>TOTAL ATHLETIC FIELD</b>		61,000	52,053	59,000	57,900		68,500

# **CITY OF KAUKAUNA**

## **2025 BUDGET**

*DIVISION: COMMUNITY ENRICHMENT*

*DEPARTMENT: CIVIC PROMOTIONS*

### ***MISSION STATEMENT***

**Civic promotion is responsible for promoting the public image of the city. Kaukauna has supported City-wide events in the past including Memorial Day contribution, Electric City Experience, and Firecracker 5k.**

**Funds have been allocated within this department to provide financial support for various types of events. If you're interested in applying for financial assistance, you can find an application on the city's website under the Finance Department's section. This application provides comprehensive information about the specific requirements and expectations for the support provided by the city for your event.**

**CITY OF KAUKAUNA**

**2025 BUDGET**

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

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

OBJECT CODE	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024		2025 BUDGET
					ESTIMATED ACTUAL		
<b>NON-PERSONNEL SERVICES</b>							
<i>Travel/Training</i>							
5205	Seminar Expense	0	0	0	0		400
5208	Travel - City Business	0	0	0	0		300
5211	Education & Memberships	0	0	0	0		1,200
<i>Purchased Services</i>							
5325	Contractual Services	0	0	0	0		13,000
<i>Supplies</i>							
5328	Advertising	0	50	0	0		8,500
5499	Miscellaneous	15,000	15,429	15,000	45,000		15,000
<b>TOTAL NON-PERSONNEL SERVICES</b>		15,000	15,479	15,000	45,000		38,400
<b>TOTAL CIVIC PROMOTIONS</b>		15,000	15,479	15,000	45,000		38,400

# CITY OF KAUKAUNA

## 2025 BUDGET

DIVISION: COMMUNITY ENRICHMENT  
DEPARTMENT: COMMUNITY CENTER

### MISSION STATEMENT

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

### 2024 Goals and Objectives

- Implement new registration software
- Hire new Community Enrichment Program Manager
- Increase program offerings and enrollment

### 2024 Accomplishments

- Implement new registration software
- Hire new Community Enrichment Program Manager
- Offered new XYZ program ideas/events
- Increase Community Room rental exposure and advertisement

### 2025 Goals and Objectives

- Offer 2-3 additional senior programs
- Increase marketing and exposure for senior programs
- Partner with local businesses and organizations for XYZ and other senior programs

### Service Efforts:

INDICATOR	2022	2023	2024
# of Community Room bookings	531	414	597
# of 3 <sup>rd</sup> Street Conference Rm bookings	74	84	59
XYZ Group Participants	121	205	198
Strong Bodies	144	146	118

\*Fall Program Registration is ongoing

**CITY OF KAUKAUNA**

**2025 BUDGET**

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

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

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2023 BUDGET</i>	<i>2023 ACTUAL</i>	<i>2024 BUDGET</i>	<i>2024 ESTIMATED ACTUAL</i>	<i>2025 BUDGET</i>
<b>NON-PERSONNEL SERVICES</b>						
<i>Purchased Services</i>						
<b>5325</b>	<b>Contractual Services</b>	1,200	310	1,000	1,000	1,000
<i>Supplies</i>						
<b>5428</b>	<b>Recreation</b>	2,400	2,339	2,000	2,000	2,000
<b>TOTAL NON-PERSONNEL SERVICES</b>		<b>3,600</b>	<b>2,649</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>OUTLAY</b>						
<b>5804</b>	<b>Office Equipment</b>	0	0	0	0	0
<b>5807</b>	<b>Machinery, Tools &amp; Instruments</b>	0	0	0	0	0
<b>TOTAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL COMMUNITY CENTER</b>		<b>3,600</b>	<b>2,649</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>

# CITY OF KAUKAUNA

## 2025 BUDGET

*DIVISION: COMMUNITY ENRICHMENT*

*DEPARTMENT: DANCE CLASSES*

### **MISSION STATEMENT**

This category is intended to provide adult and youth dance lessons, which may include tap, tumbling, ballet, hip hop, lyrical jazz, break dancing & tricks, musical theatre and jazz for boys and girls ages 1 through high school ages. We offer a six-week beginner program in the spring, two 5-week summer sessions and a 12-week program that begins in September and concludes with a showcase in December. Additionally, a 12-week program beginning in January and ending in April with a showcase.

### **2024 Goals and Objectives**

- Utilize public input and assessments to drive decision-making for programs
- Implement new software with Dance program.
- Evaluate the needs and effectiveness of programs and activities through surveys and evaluations
  - ◆ Revisit how dance program has been offered with the recital and declining number of instructors
- Explore partnerships with other local dance studios
- Provide educational opportunities for instructors

### **2024 Accomplishments**

- Offered a winter showcase, and three dance camps including personalized mommy and me dance classes.
- Hired two new instructors
- Explored partnerships with local dance studios

### **2025 Goals and Objectives**

- Continue to find leads on instructors
- Continue offering diverse dance classes
- Host 2 showcases each year in Spring and Winter.

### **Service Efforts:**

INDICATOR	2022	2023	2024
Dance Lessons	203	219	176
Beginner Dance Lessons	153	111	47
Summer	115	144	94
Tot Classes	19	21	32
Adult Tap	6	6	-
All Things Pom & Kick Clinic	14	31	-
Taylor Swift Era Workshops	-	-	44
My Adult & Me Workshop	6	-	4
Oooh La Aloha Workshop	-	7	-
Princess Ballerina Workshop	18	Did not offer	New workshop
Super Hero Workshop	8	Did not offer	New workshop

\*Fall Program Registration is ongoing

**CITY OF KAUKAUNA**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 55310**

*DIVISION: COMMUNITY ENRICHMENT*  
*DEPARTMENT: DANCE CLASSES*

OBJECT CODE	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024		2025 BUDGET
					ESTIMATED ACTUAL		
<b>PERSONNEL SERVICES</b>							
<i>Wages &amp; Salaries</i>							
5101	Regular Payroll	0	0	0	0		0
5104	Temporary Payroll	45,716	16,316	28,014	15,824		28,264
5107	Overtime Pay	0	0	0	0		0
<i>Fringe Benefits</i>							
5151	Retirement Plan	0	0	0	0		0
5154	Social Security	663	237	406	229		410
5163	Workers Compensation	1,463	460	835	472		715
<b>TOTAL PERSONNEL SERVICES</b>		47,842	17,013	29,255	16,525		29,389
<b>NON-PERSONNEL SERVICES</b>							
<i>Travel/Training</i>							
5205	Seminar Expense	1,000	859	1,000	0		0
5208	Travel - City Business	500	0	500	0		0
<i>Purchased Services</i>							
5325	Contractual Services	8,925	7,368	5,000	1,500		1,500
5328	Advertising	2,000	0	2,000	0		0
5334	Printing Expense	1,000	1,000	1,000	0		0
<i>Supplies</i>							
5404	Clothing Expense	21,000	2,125	6,500	0		0
5422	Data Processing Supplies	1,500	3,475	1,500	1,675		1,700
5428	Recreation	2,000	1,158	2,000	500		750
5431	Postage	1,200	113	1,000	0		0
<b>TOTAL NON-PERSONNEL SERVICES</b>		39,125	16,098	20,500	3,675		3,950
<b>TOTAL DANCE CLASSES</b>		86,967	33,112	49,755	20,200		33,339



# CITY OF KAUKAUNA

## 2025 BUDGET

*DIVISION: COMMUNITY ENRICHMENT*

*DEPARTMENT: GRIGNON MANSION*

### **MISSION STATEMENT**

**To preserve and interpret the diverse history of the Grignon family and their impact on the Fox River Valley through programming, interactive learning, and community partnerships.**

### **2024 Goals and Objectives**

- Complete Grignon Mansion specific strategic plan to outline mission, vision, and next steps for fundraising.
- Begin artifact documentation in PastPerfect.
- Create Grignon Mansion membership program.
- Implement 1-2 new program/event opportunities

### **2024 Accomplishments**

- Maintained current event and tour schedule
- Worked with the Grignon Mansion Board and stakeholders to begin outlining next steps for the Grignon Mansion strategic plan.
- Social Media Insights
  - 157 new Facebook Followers (2,882 total)
  - 110 new Facebook Likes (2,647 total)
  - 19% increase in Facebook reaction, comments, and shares.
- Hosted successful special events:
  - Grignon Mansion Car Show (145 car show entries, 148 Mansion tour attendees)
  - Civil War Living History Demonstration (472 attendees)
  - Christmas Tours (2023 – 432 attendees over 3 days, 2024 - projected 550 attendees over 4 days)

### **2025 Goals and Objectives**

- Clearly define the City of Kaukauna's plans for the Grignon Mansion
- Create two new programs

**CITY OF KAUKAUNA**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 55120**

*DIVISION: COMMUNITY ENRICHMENT*  
*DEPARTMENT: GRIGNON MANSION*

OBJECT CODE	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024		2025 BUDGET
					ESTIMATED ACTUAL		
<b>PERSONNEL SERVICES</b>							
<i>Wages &amp; Salaries</i>							
5101	Regular Payroll	54,222	52,904	45,587	34,587		0
5104	Temporary Payroll	0	0	0	0		0
5119	Longevity Pay	0	25	60	0		0
<i>Fringe Benefits</i>							
5151	Retirement Plan	3,687	3,602	4,497	2,387		0
5154	Social Security	4,148	3,987	3,492	2,646		0
5157	Group Health Insurance	9,705	9,783	10,718	5,390		0
5160	Group Life Insurance	41	42	45	18		0
5163	Workers Compensation	1,735	1,398	1,942	1,031		0
<b>TOTAL PERSONNEL SERVICES</b>		73,538	71,739	66,341	46,059		0
<b>NON-PERSONNEL SERVICES</b>							
<i>Travel/Training</i>							
5205	Seminar Expense	500	660	250	200		0
5208	Travel - City Business	500	52	250	100		0
<i>Purchased Services</i>							
5303	Communications	0	395	420	300		420
5306	Heating Fuels	1,500	1,454	1,500	1,500		1,500
5309	Water, Sewer & Electric	2,500	2,841	2,500	2,500		2,500
5310	Grant Matching Expenditures	0	0	0	0		0
5312	Maintenance - Building	0	233	250	0		0
5325	Contractual Services	2,500	2,212	3,500	800		3,500
<i>Supplies</i>							
5401	Office Supplies	100	95	100	95		100
<b>TOTAL NON-PERSONNEL SERVICES</b>		7,600	7,942	8,770	5,495		8,020
<b>TOTAL GRIGNON MANSION</b>		81,138	79,681	75,111	51,554		8,020

**CITY OF KAUKAUNA**

**2025 BUDGET**

*DIVISION: COMMUNITY ENRICHMENT*

*DEPARTMENT: GRIGNON MANSION*

<i>TITLE OF POSITION</i>	<i>NUMBER OF FULL-TIME EQUIVALENTS</i>		<i>2024 BUDGET</i>	<i>2024 ESTIMATED ACTUAL</i>	<i>2025 PROPOSED BUDGET</i>
	<i>2024</i>	<i>2025</i>			
<b>Executive Director</b>	0.00	0.00	0	0	0
<b>Community Enrichment Program Manager</b>	0.70	0.00	45,587	34,587	0
<b>TOTAL</b>	0.70	0.00	45,587	34,587	0



# CITY OF KAUKAUNA

## 2025 BUDGET

DIVISION: COMMUNITY ENRICHMENT

DEPARTMENT: LIBRARY

### **MISSION STATEMENT**

***The Kaukauna Public Library educates, inspires, and connects individuals and the community through materials, services and programs.***

### **2024 Goals and Objectives**

- Secure funding for summer Saturday hours.
- Work with the Friends of the Library to better develop the organization including, but not limited to writing policy, updating financials, and creating a fundraising plan.
- Explore opportunities to address space constraints within the building.
- Create a toolkit for volunteers to help advocate for the library.
- Increase outreach to local school districts.
- Translate all library event and informational brochures and flyers into Spanish.
- Create game-based programming for older adults.
- Create a technology recycle plan and complete asset inventory.

### **2024 Accomplishments**

- Opened for the first time in our known history, on Saturdays during the summer.
- Secured a credit card reading machine for the Friends of the Library for book sales.
- Secured a Capital Improvement for the Library to assist in helping with some space needs and efficiencies.
- Created a toolkit for advocacy, which is given to Board members and volunteers.
- Translated a majority of library promotional paper materials into Spanish, time permitting.
- Added several new game-based adult game programs to help with social isolation.
- Created an official technology inventory and subsequent recycle plan.
- Hosted a solar eclipse viewing party.
- Hosted an even larger Touch a Truck event.
- Hosted an Asian Cultural Celebration with five different performers and presenters.
- Offered the Fox Cities Marathon Reading Program and the Smokey the Bear Reading Programs on top of our other regularly scheduled reading programs.
- Hosted our annual school supply drive and coat drive.
- Sent staff to a national conference.
- Hosted a Drop Everything and Read event with RVMS.
- Worked with PCCS on a mural in the Interactive Learning Garden.
- Received \$10,500 in funding for programs, to reach minoritized communities.
- Hosted a diaper drive with Jake's Network of Hope.
- Worked with the KHS Civic Engagement class on a community-wide food drive.
- Local Historian was selected to serve on the Recollection Wisconsin Steering Committee.
- Native American Engagement & Outreach Coordinator appointed to Libraries in Bloom Board.
- Mentored through the Libraries in Bloom program.

### **2024 Accolades**

- "As you might recall, I was hacked. Today, I lost access to a phone and, really, everything. I will be by tomorrow AM to drop off the Hotspot and USB drive before heading to Geek Squad in Appleton to finally resolve (fingers crossed!) my accounts and accessibility. Thank you for existing, Kaukauna Library!"
- "I recently was singing the praises of the Kaukauna Public Library's local history resources which I made use of when presenting a talk at a national conference. One of our reference librarians, who is fairly new, asked me why Kaukauna in particular is so strong in that area. I didn't have an answer for him so I am coming to you. I suspect it's because of patron demand, the area is rich in history, and also the community resources are of a manageable size."
- "I just caught your interview with WFRV and it was great! I love how you tied in all of the book recommendations and shared how the booklet also serves as a travel guide. You do great work and I really appreciate you highlighting the Road Trip."

# CITY OF KAUKAUNA

## 2025 BUDGET

DIVISION: COMMUNITY ENRICHMENT

DEPARTMENT: LIBRARY

### 2024 Accolades (continued)

- “I’d known that I’d be receiving a bit of money from my dad’s estate since December, but that it wouldn’t be paid to me until now. I already knew in December that I wanted to donate to KPL as I’m very much in support of public libraries, and I know that KPL would use it to positively impact the community.”
- “What fun! Thanks so much for this and the many special events you plan. Much appreciated!”
- “Thank you so much for sending these and making a fun day for kids!!”
- “Because you are never told it enough – you all are incredible! Thanks for never wavering in your dedication to Kaukauna, the library, and always pushing to be the best library for our users!”

### 2025 Goals and Objectives

- Begin the process of organizing both digital and paper files.
- Implement new automated materials handling system in conjunction with the Capital Improvement Project.
- Increase the number of culture-based programs.
- Explore and implement one new format of library materials for children in audio format.

	2022	2023	2024 (9 mos.)	Explanation
<b>Visits</b>	80,383	98,018	83,197	
<b>Circulation</b>	137,398	141,597	117,093	
E-Circulation	26,138	30,763	25,784	
Teacher Packs	34	42	17	
<b>Loan Rate</b>	22,600	28,154	25,680	We need to continue to drive this number up, it should be higher than the borrowing rate given our size
<b>Borrowing Rate</b>	38,401	36,408	31,933	We need to continue to lower the borrowing rate, at a minimum it should equal the loan rate
<b>Program Attendance</b>	15,283	20,079	20,759	
Juvenile	13,893	11,456	11,222	
Adult	1,309	1,757	1,468	
General Interest	New Stat	6,866	8,069	
<b>Library Space Usage</b>	1,524	2,484	1,890	
Study Rooms	932	1,740	1,319	
Meeting Rooms	592	744	571	
<b>Computers Use</b>	2,622	3,670	2,848	
<b>Wi-Fi Usage</b>	15,550	16,249	11,513	
<b>Virtual Access</b>	48,480	44,081	23,177	
<b>Tech 1:1 Instruction</b>	120	133	92	
<b>Local History Inquiry</b>	168	167	102	
<b>Volunteer Hours</b>	1,213	1,204	789	
<b>New Facebook Likes</b>	714	903	406	
<b>Cardholders</b>	11,476	11,261	10,943	OWLS cardholder purge took place
<b>Media Mentions</b>	New Stat	18	32	Includes print, tv and radio

**CITY OF KAUKAUNA**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 55110**

*DIVISION: COMMUNITY ENRICHMENT*  
*DEPARTMENT: LIBRARY*

OBJECT CODE	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024	
					ESTIMATED ACTUAL	2025 BUDGET
<b>PERSONNEL SERVICES</b>						
<i>Wages &amp; Salaries</i>						
5101	Regular Payroll	529,791	522,436	549,130	540,130	571,094
5104	Temporary Payroll	15,000	36,366	24,000	41,249	36,000
5107	Overtime Pay	0	0	0	55	0
5119	Longevity Pay	0	1,326	1,510	1,362	0
5151	Retirement Plan	27,571	26,464	27,761	28,064	29,548
5152	Residency	5,867	2,628	2,612	1,402	1,378
5154	Social Security	31,990	30,671	33,255	33,647	35,163
5157	Group Health Insurance	106,056	94,138	101,153	101,154	111,519
5160	Group Life Insurance	684	514	562	489	513
5163	Workers Compensation	922	784	977	991	971
<b>TOTAL PERSONNEL SERVICES</b>		<b>717,881</b>	<b>715,327</b>	<b>740,960</b>	<b>748,542</b>	<b>786,186</b>
<b>NON-PERSONNEL SERVICES</b>						
<i>Travel/Training</i>						
5208	Travel - City Business	1,000	1,539	4,669	4,669	3,820
5211	Education & Memberships	2,230	2,282	4,738	4,738	2,804
<i>Purchased Services</i>						
5303	Communications	300	300	600	695	700
5306	Heating Fuels	7,500	6,182	8,000	5,000	8,000
5309	Water, Sewer & Electric	14,600	16,343	16,200	12,500	16,450
5312	Maintenance - Building	110,000	110,000	119,000	115,000	119,000
5313	Lease - Building	143,916	143,946	143,916	143,916	143,916
5325	Contractual Services	35,000	29,645	29,291	35,000	35,584
5328	Advertising	1,550	1,683	2,050	2,050	2,550
5331	General Insurance	7,982	7,982	8,262	8,262	8,421
5332	Shared Services	103,430	103,430	115,565	115,565	122,120
<i>Supplies</i>						
5401	Office Supplies	5,500	6,245	6,000	6,800	7,500
5402	Desktop Printing Expense	800	978	800	800	800
5422	Data Processing Supplies	4,500	5,261	5,500	9,000	7,500
5431	Postage	850	1,162	1,250	1,300	1,500
5441	Library Material	77,552	87,021	92,552	93,000	107,552
5442	Service Contracts	51,871	51,060	64,106	62,000	69,784
5444	Library Programs	3,000	3,809	4,000	4,000	6,000
5499	Miscellaneous	1,000	1,363	1,000	1,400	1,500
<b>TOTAL NON-PERSONNEL SERVICES</b>		<b>572,581</b>	<b>580,231</b>	<b>627,499</b>	<b>625,695</b>	<b>665,501</b>
<b>OUTLAY</b>						
5804	Office Equipment	9,700	6,104	9,800	9,800	9,420
<b>TOTAL OUTLAY</b>		<b>9,700</b>	<b>6,104</b>	<b>9,800</b>	<b>9,800</b>	<b>9,420</b>
<b>TOTAL LIBRARY</b>		<b>1,300,162</b>	<b>1,301,661</b>	<b>1,378,259</b>	<b>1,384,037</b>	<b>1,461,107</b>

**CITY OF KAUKAUNA**

**2025 BUDGET**

*DIVISION: COMMUNITY ENRICHMENT*

*DEPARTMENT: LIBRARY*

<i>TITLE OF POSITION</i>	<i>NUMBER OF FULL-TIME EQUIVALENTS</i>		<i>2024 BUDGET</i>	<i>2024 ESTIMATED ACTUAL</i>	<i>2025 PROPOSED BUDGET</i>
	<i>2024</i>	<i>2025</i>			
<b>Library Director</b>	1.00	1.00	112,291	113,291	118,493
<b>Asst Library Director</b>	0.00	0.00	0	0	0
<b>Adult Services Librarian</b>	1.00	1.00	62,906	63,406	66,600
<b>Youth Services Librarian</b>	1.00	1.00	58,540	59,040	62,178
<b>Technology Coordinator</b>	1.00	1.00	58,439	58,739	61,662
<b>Administrative Coordinator</b>	1.00	1.00	47,317	47,617	49,931
<b>Lib. Asst.-Communications Coord.</b>	1.00	1.00	41,069	41,269	43,328
<b>Library Assistant</b>	0.53	0.53	21,766	23,366	22,964
<b>Library Assistant</b>	0.53	0.53	21,766	12,066	19,558
<b>Library Assistant</b>	0.53	0.53	21,766	20,566	20,485
<b>Library Assistant</b>	0.53	0.53	21,766	17,466	20,017
<b>Library Assistant</b>	0.53	0.53	21,766	22,566	22,964
<b>Library Assistant</b>	0.53	0.53	20,360	20,660	21,454
<b>Library Assistant</b>	0.53	0.53	19,913	20,313	20,975
<b>Library Assistant</b>	0.53	0.53	19,465	19,765	20,485
<b>TOTAL</b>	<b>10.24</b>	<b>10.24</b>	<b>549,130</b>	<b>540,130</b>	<b>571,094</b>



# CITY OF KAUKAUNA

## 2025 BUDGET

*DIVISION: COMMUNITY ENRICHMENT*

*DEPARTMENT: SWIMMING POOL*

### **MISSION STATEMENT**

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

### **2024 Goals and Objectives**

- Increase concessions revenue by 20%
- Aggressively market programs within the community
- Expand aquatic based recreation with a creative edge
- Collect and review data to identify strengths and weaknesses of programming/hours/offerings
- Successfully hire and train new staff to open new Aquatic Center
- Work with Human Resources on creative ways to recruit and retain seasonal aquatic staff

### **2024 Accomplishments**

- Partnered with local vendors on creating a new concession board – increasing revenue by (50%)
- Engaged the community on beverage choice by creating a survey poll.
- Partnered with Fire/EMS on a updated EAP plan.
- Created 5 new procedures for the new facility
- Identified weaknesses – adding two sand which boards to help with flow of lines and traffic.
- Successfully interviewed 39 staff members, hired 20 and trained 88 staff members on the new processes and procedures at the pool including RecTrac, concession cleaning duties, manager GL close out processes, and the new feature regulations.
- Increased concessions revenue by 60%

### **2025 Goals and Objectives**

- Continue to update and develop new processes
- Expand on programming
- Hire and train new Program Manager

**CITY OF KAUKAUNA**  
**2025 BUDGET**  
*DIVISION: COMMUNITY ENRICHMENT*  
*DEPARTMENT: SWIMMING POOL*

**Service Efforts:**

<b>INDICATOR</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Days of operation	80	61	47
Season attendance	34,922	26,458*	22,656
Daily attendance of splash pad	-	-	513
Attendance of splash pad in the "shoulder" season	-	-	7706
Avg. daily attendance	437	433	480
Swimming lesson participants	1,377	1,102	723
Water aerobics participants	28	Not able to offer	Not able to offer
Pool rentals (Hours)	45	43	30
Discover SCUBA/Snorkeling	21	21	16
Lifeguarding	14	28	17
WSI	4	18	10
Resident Pool Passes	444	310	107
Senior Citizen Pool Passes	146	154	13
Non-Resident Family Pool Passes	17	2	7
Family Resident Pool Passes	1	75	41
Non-Resident Pool Passes	-	10	23
Lions Swim Pass	-	6	0

**CITY OF KAUKAUNA**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 55410**

*DIVISION: COMMUNITY ENRICHMENT*  
*DEPARTMENT: SWIMMING POOL*

OBJECT CODE	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024		2025 BUDGET
					ESTIMATED	ACTUAL	
<b>PERSONNEL SERVICES</b>							
<i>Wages &amp; Salaries</i>							
5101	Regular Payroll	41,464	43,076	37,636	38,036		40,103
5104	Temporary Payroll	182,949	130,053	186,590	161,843		199,272
5107	Overtime Pay	0	91	0	0		0
5113	Job Class Premium Pay	0	10	0	19		0
<i>Fringe Benefits</i>							
5151	Retirement Plan	0	393	0	2,986		2,787
5154	Social Security	5,825	5,067	5,585	5,653		5,957
5157	Group Health Insurance	0	911	0	13,930		13,481
5160	Group Life Insurance	0	3	0	56		59
5163	Workers Compensation	5,854	3,529	5,560	5,661		5,665
<b>TOTAL PERSONNEL SERVICES</b>		236,092	183,134	235,371	228,184		267,324
<b>NON-PERSONNEL SERVICES</b>							
<i>Travel/Training</i>							
5205	Seminar Expense	2,000	1,985	3,000	2,000		2,500
5208	Travel - City Business	100	234	500	1,215		500
<i>Purchased Services</i>							
5303	Communications	180	0	0	0		0
5306	Heating Fuels	10,000	6,859	10,000	10,000		10,000
5309	Water, Sewer & Electric	17,000	15,088	17,000	16,000		18,000
5312	Maintenance - Building	20,000	26,264	20,000	10,000		13,000
5318	Maintenance - Automotive	1,000	0	1,000	0		500
5325	Contractual Services	25,000	27,672	27,000	32,000		32,000
5328	Advertising	1,900	885	1,500	550		1,500
<i>Supplies</i>							
5401	Office Supplies	2,000	109	1,500	200		500
5404	Clothing Expense	3,500	3,499	3,500	2,900		3,500
5407	Automotive Supplies	800	630	800	225		500
5410	General Supplies	3,500	3,457	3,000	3,000		3,000
5413	Chemical & Ordnance	4,125	0	0	0		0
5422	Data Processing Supplies	4,000	4,438	4,000	2,000		4,000
5425	Botanical & Agricultural	2,500	4,260	3,500	0		2,000
5428	Recreation	1,000	988	1,000	300		1,000
5431	Postage	1,200	0	1,000	0		0
5440	Concession Product	18,000	17,541	38,000	45,000		58,000
<b>TOTAL NON-PERSONNEL SERVICES</b>		117,805	113,908	136,300	125,390		150,500
<b>OUTLAY</b>							
5804	Office Equipment	0	0	0	0		0
<b>TOTAL OUTLAY</b>		0	0	0	0		0
<b>TOTAL SWIMMING POOL</b>		353,897	297,042	371,671	353,574		417,824

**CITY OF KAUKAUNA**

**2025 BUDGET**

*DIVISION: COMMUNITY ENRICHMENT*

*DEPARTMENT: SWIMMING POOL*

<i>TITLE OF POSITION</i>	<i>NUMBER OF FULL-TIME EQUIVALENTS</i>		<i>2024 BUDGET</i>	<i>2024</i>	<i>2025</i>
	<i>2024</i>	<i>2025</i>		<i>ESTIMATED ACTUAL</i>	<i>PROPOSED BUDGET</i>
<b>Recreation Program Manager</b>	0.33	0.33	21,986	22,186	23,588
<b>Office Assistant</b>	0.33	0.33	15,650	15,850	16,515
<b>TOTAL</b>	0.67	0.67	37,636	38,036	40,103

# CITY OF KAUKAUNA

## 2025 BUDGET

*DIVISION: COMMUNITY ENRICHMENT*

*DEPARTMENT: YOUTH PROGRAMS*

### ***MISSION STATEMENT***

**To provide the youth of the City of Kaukauna with a broad range of programs to include a variety of sports programs, i.e. soccer, diamond games, 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.**

### ***2024 Goals and Objectives***

- Develop community partnerships to increase programs, services and volunteerism
- Implement new registration software
- Schedule onsite visits with coaches/instructors and create organized training schedule and documentation

### ***2024 Accomplishments***

- Implemented Rugby youth sports program
- Created Job Descriptions for all youth sport offerings
- Created inventory lists for all youth sport programs
- Rec program manager and Community enrichment manager partnered with City attorney to create a contract for contracted youth sport instructors
- Created flyers for all youth sport programs for advertising purposes.
- Implemented a new approach to the Gymnastics program outline with goals to increase participation.

### ***2025 Goals and Objectives***

- Continue expanding on community partnerships to increase programs and services
- Continue implementing updated processes and policies
- Create curriculums for all youth sport programs for instructors
- Work on employee handbooks for all youth sport instructors

## CITY OF KAUKAUNA

### 2025 BUDGET

DIVISION: COMMUNITY ENRICHMENT

DEPARTMENT: YOUTH PROGRAMS

**Service Efforts:**

INDICATOR	2022	2023	2024
Gymnastics	320	329	347
Summer Youth Sports	154	175	172
Spike Club Volleyball	31	36	36
Flag Football	41	50	53
Football Fundamentals	87	72	89
Rugby Fundamentals (NEW!)	-	-	27
Track & Field Meets-2 (YS)	-		212
Wrestling (Kaspers & Phantoms)	46	48*	108
Boys Little Dribblers basketball	75	30*	51*
Girls Little Dribblers Basketball	25	29*	28*
Kidz Academy	38	42	48
Girls Softball	66	Did not offer	-
Safety Town	55	58	18
Disc Golf Instruction	13	28	22
Volleyball Instruction	18	11*	15*
Junior Golf League	28	50	53
KidStage	117	117*	71*
Martial Arts	40	52	32
Lil Mad Kat Art Classes	95	89*	138*
Tree Climbing	11	25	17
Youth Enrichment League	27	9	21
Babysitting Clinic	10	20*	19*
Budding Chefs	35	21*	3 discontinued mid season
Stay Home Alone	25	15*	20
Girls on the Run	12	12	-

\*Fall Program Registration is ongoing

**CITY OF KAUKAUNA**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 55305**

*DIVISION: COMMUNITY ENRICHMENT*  
*DEPARTMENT: YOUTH PROGRAMS*

OBJECT CODE	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024	
					ESTIMATED ACTUAL	2025 BUDGET
<b>PERSONNEL SERVICES</b>						
<i>Wages &amp; Salaries</i>						
5101	Regular Payroll	41,477	42,043	37,647	38,036	40,103
5104	Temporary Payroll	66,381	28,046	46,062	31,797	40,786
5107	Overtime Pay	0	0	0	0	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	0	393	0	2,624	2,787
5154	Social Security	4,136	3,336	3,548	3,371	3,659
5157	Group Health Insurance	0	1,084	0	12,147	13,481
5160	Group Life Insurance	0	3	0	52	55
5163	Workers Compensation	2,124	867	1,373	1,636	1,655
<b>TOTAL PERSONNEL SERVICES</b>		114,118	75,772	88,630	89,663	102,526
<b>NON-PERSONNEL SERVICES</b>						
<i>Travel/Training</i>						
5205	Seminar Expense	2,000	1,338	1,000	1,000	1,000
5208	Travel - City Business	0	0	0	0	0
5211	Education & Memberships	400	150	400	100	200
<i>Purchased Services</i>						
5303	Communications	1,160	205	750	250	500
5318	Maintenance - Automotive	350	0	350	0	0
5325	Contractual Services	12,650	21,937	16,000	15,000	19,000
5328	Advertising	3,000	120	2,000	0	1,000
5386	Youth Baseball	0	0	0	0	0
5389	Girls Softball	6,000	0	0	0	0
5390	Youth Wrestling	7,000	2,231	5,000	2,000	3,000
<i>Supplies</i>						
5401	Office Supplies	1,000	972	1,000	700	1,000
5404	Clothing Expense	6,000	1,865	5,000	2,500	2,500
5407	Automotive Supplies	500	292	500	400	500
5422	Data Processing Supplies	4,000	4,191	4,000	4,000	4,000
5428	Recreation	12,450	6,846	8,000	2,000	5,000
5431	Postage	1,200	14	1,000	0	500
<b>TOTAL NON-PERSONNEL SERVICES</b>		57,710	40,159	45,000	27,950	38,200
<b>OUTLAY</b>						
5804	Office Equipment	0	0	0	0	0
<b>TOTAL OUTLAY</b>		0	0	0	0	0
<b>TOTAL YOUTH PROGRAMS</b>		171,828	115,931	133,630	117,613	140,726

**CITY OF KAUKAUNA**

**2025 BUDGET**

*DIVISION: COMMUNITY ENRICHMENT*

*DEPARTMENT: YOUTH PROGRAM*

<i>TITLE OF POSITION</i>	<i>NUMBER OF FULL-TIME EQUIVALENTS</i>		<i>2024 BUDGET</i>	<i>2024</i>	<i>2025</i>
	<i>2024</i>	<i>2025</i>		<i>ESTIMATED ACTUAL</i>	<i>PROPOSED BUDGET</i>
<b>Recreation Program Manager</b>	0.33	0.33	21,992	22,186	23,588
<b>Office Assistant</b>	0.33	0.33	15,655	15,850	16,515
<b>TOTAL</b>	0.67	0.67	37,647	38,036	40,103



# **CITY OF KAUKAUNA**

**2025 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, playground equipment and the annual start up and winterization of park facilities.

**CITY OF KAUKAUNA**

**2025 BUDGET**

DIVISION: PARKS

DEPARTMENT: PARKS

FUND: 101  
DEPT: 55200

OBJECT CODE	DESCRIPTION	2023	2023	2024	2024	2025
		BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
<b>NON-PERSONNEL SERVICES</b>						
<i>Purchased Services</i>						
5309	Water, Sewer & Electric	41,000	47,267	41,000	45,000	45,000
5312	Maintenance - Building	2,000	3,287	3,000	3,300	3,500
5318	Maintenance - Automotive	500	992	500	650	650
5321	Maintenance - Other Equipment	31,000	17,196	30,000	35,000	33,000
5322	Maintenance - Roads & Walks	5,000	6,848	5,000	500	5,000
5325	Contractual Services	15,000	6,255	12,000	3,000	42,000
<i>Supplies</i>						
5407	Automotive Supplies	16,000	12,490	16,000	11,000	16,000
5410	General Supplies	7,000	3,908	7,000	2,700	7,000
5416	Custodial Supplies	4,500	4,278	6,000	5,500	6,000
5425	Botanical & Agricultural	7,000	3,143	6,000	5,000	6,000
5437	Plumbing Supplies	1,500	850	1,500	1,000	1,500
5450	Dog Park Supplies	1,500	1,716	1,500	900	1,500
5460	Disk Golf Course Supplies	3,000	395	3,000	3,000	3,000
<b>TOTAL NON-PERSONNEL SERVICES</b>		135,000	108,625	132,500	116,550	170,150
<b>OUTLAY</b>						
5801	Land & Buildings	5,000	130,782	5,000	0	5,000
5807	Machinery, Tools & Instruments	1,500	12,077	2,000	2,000	2,000
5833	Park Equipment	3,500	4,146	3,500	3,500	3,500
5837	Infrastructure	12,000	0	5,000	11,000	5,000
<b>TOTAL OUTLAY</b>		22,000	147,004	15,500	16,500	15,500
<b>TOTAL PARKS</b>		157,000	255,629	148,000	133,050	185,650

# CITY OF KAUKAUNA

## 2025 BUDGET

*DIVISION: COMMUNITY ENRICHMENT*

*DEPARTMENT: 1000 ISLANDS ENVIRONMENTALCENTER*

### **MISSION STATEMENT**

**To provide children, adults and families with the knowledge and skills needed to build a sustainable balance among the environment, economy and community through education, conservation and recreation.**

### **2024 Goals and Objectives**

- Create a new free public event during the summer months
- Remodel restrooms to make them more accessible
- Complete at least 2 new interactive exhibits in the Nature Center building
- Establish a Designated Endowment Fund with the Community Foundation for the Fox Valley Region to maximize earnings.
- Complete Phase 1 of the boardwalk replacement project.
- Install new siding on the Nature Center building
- Replace Environmental Center Truck

### **2024 Accomplishments**

#### **Education**

- Expanded our Focus on the Fox event to include other City departments and local organizations.
- Successfully navigated our busiest time of year for Field Trips despite reduced staffing
- Continued to offer quality public programming despite reduced staffing
- Coordinated our most successful Eagle Days event to date while in leadership transition
- Increased program collaboration with Kaukauna Public Library
- Continued to run the goat program successfully. Increased interest and community engagement.
- Naturalist Garrity was invited to speak on Wisconsin Public Radio regarding the implementation and success of Slow Mow Summer in Kaukauna in response to the City of Appleton switching to the same instead of No Mow May
- Naturalist Garrity appeared on Living the Outdoors with Marc Drewek to promote 1000 Islands and speak on environmental topics.
- Staff and volunteer families participated in a UW-Oshkosh study on Successful Outdoor Learning Practices with Professor Emeritus Lenore Wineberg

#### **Conservation**

- Install new siding on the Nature Center building
- Supported an Eagle Scout / Gold Star project to revitalize the Mooney Butterfly Gardens
- Continued planting of native plants in gardens and in the woods of the conservancy zone
- Engaged with new corporate service groups to increase volunteer involvement on Conservancy Zone projects.
- Second year of incorporating phragmites control into invasives management plan at culvert /ditch near kayak launch parking lot
- Work began on eradicating Japanese Knotweed from Upper Woods area.
- Responded to numerous requests for information and assistance regarding sick and injured wildlife.
- Retention pond expansion near Camp Winnecomac parking lot completed. Wetland and prairie habitat installed.

# CITY OF KAUKAUNA

## 2025 BUDGET

DIVISION: COMMUNITY ENRICHMENT

DEPARTMENT: 1000 ISLANDS ENVIRONMENTALCENTER

### Recreation

- Cleared area at the confluence of Konkapot Creek and Fox River to create a new fishing area
- Added more crayfishing nets and saw increased usage from community outside of planned field trips
- Installed crushed gravel on section of muddy hill leading from end of boardwalk towards Nelson Overlook
- Kayak launch “Adopted” by Julie Eddy and Linda Olson in partnership with Fox-Wolf Watershed Alliance

### Other

- Began training on RecTrac registration and reservation software
- Established a Designated Endowment Fund with the Community Foundation for the Fox Valley Region to maximize earnings.
- Celebrated the retirement of Administrative Assistant Maureen Feldt
- Successfully hired a new Naturalist, Assistant Naturalist and Site Manager and reorganized the org chart
- Volunteers worked on structural and equipment fixes and updates to the Sugar Shack
- Installed new washer/dryer combo unit in specimen room

### 2025 Goals and Objectives

- Hold listening sessions with local educators to align our programming with changing school standards
- Increase teen programming and engagement
- Design and install new wayfinding and interpretive signage (Update trail map)
- Begin work on updated Conservancy Zone Master Plan
- Better and more regular, targeted engagement of volunteers
- New or improved ways of usage tracking to increase accuracy
- Establish an ongoing citizen science program to align with mission/needs of the Conservancy Zone
- Take on coordination of Bald Eagle Nest Watch for this region
- Increase community engagement and education (ex. Eco Challenges, Info on City webpage, articles, etc.)
- Complete the boardwalk replacement project.
- Replace Environmental Center Truck

INDICATOR	12/31/22	12/31/23	AS OF 9/30/24
Schools	3,902	4355	2796
Groups	1,483	1571	1490
General public	5,031	7567	5369
<b>Total Usage</b>	<b>10,416</b>	<b>13,493</b>	<b>9,655</b>

Usage numbers include field trips, public programs and rentals. General visitors to the building or property are not reflected in these totals.

**CITY OF KAUKAUNA**

**2025 BUDGET**

DIVISION: PARKS

FUND: 101  
DEPT: 56900

DEPARTMENT: 1000 ISLANDS ENVIRONMENTAL CENTER

OBJECT CODE	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024		2025 BUDGET
					ESTIMATED ACTUAL		
<b>PERSONNEL SERVICES</b>							
<i>Wages &amp; Salaries</i>							
5101	Regular Payroll	168,435	166,531	175,587	145,787		179,421
5104	Temporary Payroll	5,990	6,839	6,425	5,898		6,620
5107	Overtime Pay	0	82	0	810		0
5119	Longevity Pay	400	423	460	5		0
<i>Fringe Benefits</i>							
5151	Retirement Plan	7,809	7,770	8,162	6,494		10,599
5152	Residency	6,890	7,518	8,816	770		0
5154	Social Security	9,673	8,956	9,973	7,819		12,152
5157	Group Health Insurance	24,088	22,353	26,573	21,029		41,310
5160	Group Life Insurance	281	266	297	98		133
5163	Workers Compensation	4,302	3,586	4,213	3,318		3,767
<b>TOTAL PERSONNEL SERVICES</b>		<b>227,868</b>	<b>224,324</b>	<b>240,506</b>	<b>192,028</b>		<b>254,002</b>
<b>NON-PERSONNEL SERVICES</b>							
<i>Travel/Training</i>							
5205	Seminar Expense	2,500	449	2,500	0		2,500
5208	Travel - City Business	0	0	0	0		200
5211	Education & Memberships	500	365	500	200		500
<i>Center Maintenance</i>							
5260	Animal & Bird Care	1,600	2,619	2,000	2,000		2,000
5264	Programs	2,200	2,005	6,800	2,200		4,500
5276	Conservancy Zone Maintenance	2,000	1,529	2,000	2,400		4,000
<i>Purchased Services</i>							
5303	Communications	900	900	900	900		900
5306	Heating Fuels	3,000	1,928	3,000	2,500		3,000
5309	Water, Sewer & Electric	9,000	8,901	10,000	9,000		10,000
5312	Maintenance - Building	15,500	14,224	20,000	12,000		4,500
5315	Maintenance - Office Equipment	1,500	1,666	1,500	1,000		1,500
5318	Maintenance - Automotive	100	336	500	50		500
5321	Maintenance - Other Equipment	500	42	0	0		0
5325	Contractual Services	1,200	2,669	23,400	12,300		12,000
5334	Printing Expense	700	159	400	0		400

**CITY OF KAUKAUNA**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 56900**

*DIVISION: PARKS*  
*DEPARTMENT: 1000 ISLANDS ENVIRONMENTAL CENTER*

OBJECT CODE	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024		2025 BUDGET
					ESTIMATED ACTUAL		
<b>NON-PERSONNEL SERVICES (CONTINUED)</b>							
<i>Supplies</i>							
5401	Office Supplies	600	509	600	500		600
5404	Clothing Expense	700	200	700	550		700
5407	Automotive Supplies	300	217	300	100		300
5410	General Supplies	2,000	1,170	1,500	1,500		1,500
5416	Custodial Supplies	800	1,080	1,000	1,000		1,000
5431	Postage	100	160	100	0		100
5440	Concession Product	3,700	2,480	3,700	3,500		3,700
5499	Miscellaneous	1,500	1,513	1,500	1,500		1,500
<b>TOTAL NON-PERSONNEL SERVICES</b>		50,900	45,119	82,900	53,200		55,900
<b>OUTLAY</b>							
5804	Office Equipment	1,650	2,433	2,300	0		0
5807	Machinery, Tools & Instruments	1,200	0	0	0		0
<b>TOTAL OUTLAY</b>		2,850	2,433	2,300	0		0
<b>TOTAL 1000 ISLANDS ENV CENTER</b>		281,618	271,876	325,706	245,228		309,902

**CITY OF KAUKAUNA**

**2025 BUDGET**

*DIVISION: PARKS*

*DEPARTMENT: 1000 ISLANDS ENVIRONMENTAL CENTER*

<i>TITLE OF POSITION</i>	<i>NUMBER OF FULL-TIME EQUIVALENTS</i>		<i>2024 BUDGET</i>	<i>2024 ESTIMATED ACTUAL</i>	<i>2025 PROPOSED BUDGET</i>
	<i>2024</i>	<i>2025</i>			
<b>Naturalist</b>	1.00	1.00	75,184	53,484	62,757
<b>Assistant Naturalist</b>	0.50	1.00	28,652	19,852	50,096
<b>Administrative Assistant</b>	0.77	0.77	43,099	42,799	39,645
<b>Site Manager</b>	0.50	0.50	28,652	29,652	26,923
<b>TOTAL</b>	<b>2.77</b>	<b>3.27</b>	<b>175,587</b>	<b>145,787</b>	<b>179,421</b>





# **CITY OF KAUKAUNA**

## **2025 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**

**2025 BUDGET**

*DIVISION: OTHER*

**FUND: 101**  
**DEPT: 59475**

*DEPARTMENT: HEALTH INSURANCE*

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2023 BUDGET</i>	<i>2023 ACTUAL</i>	<i>2024 BUDGET</i>	<i>2024 ESTIMATED ACTUAL</i>	<i>2025 BUDGET</i>
	<b>PERSONNEL SERVICES</b>					
	<i>Fringe Benefits</i>					
<b>5157</b>	<b>Group Health Insurance</b>	304,252	331,979	873,331	458,042	498,981
	<b>TOTAL PERSONNEL SERVICES</b>	304,252	331,979	873,331	458,042	498,981
	<b>TOTAL HEALTH INSURANCE</b>	304,252	331,979	873,331	458,042	498,981

# **CITY OF KAUKAUNA**

## **2025 BUDGET**

*DIVISION: OTHER*

*DEPARTMENT: PROPERTY & LIABILITY INSURANCE*

### ***MISSION STATEMENT***

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

**CITY OF KAUKAUNA**

**2025 BUDGET**

**FUND: 101**  
**DEPT: 59375**

*DIVISION: OTHER*  
*DEPARTMENT: PROPERTY & LIABILITY INSURANCE*

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2023 BUDGET</i>	<i>2023 ACTUAL</i>	<i>2024 BUDGET</i>	<i>2024 ESTIMATED ACTUAL</i>	<i>2025 BUDGET</i>
<b>NON-PERSONNEL SERVICES</b>						
<i>Purchased Services</i>						
<b>5331</b>	<b>General Insurance</b>	186,027	193,787	197,555	197,075	206,002
<b>5333</b>	<b>Insurance Claim</b>	0	18,200	0	18,000	0
<b>TOTAL NON-PERSONNEL SERVICES</b>		186,027	211,987	197,555	215,075	206,002
<b>TOTAL PROPERTY &amp; LIABILITY INS.</b>		186,027	211,987	197,555	215,075	206,002



**CITY OF KAUKAUNA**  
**2025 BUDGET**  
*STORM WATER UTILITY SUMMARY*

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

The Storm water Utility is primarily funded by user fees in the form of an Equivalent Runoff Unit (ERU) Rate. An ERU is the average impervious area of a single family home. Impervious area refers to any surface that does not allow the natural infiltration of water into the soil (examples include roofs, patios, driveways, sidewalks, and pavement.). A Storm water utility fee is assessed for each ERU that a non-residential property possesses. The ERU rate is budgeted to increase \$0.50 per ERU at \$132/ERU/year effective January 1, 2025 for the 2025 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 \$11.00/month effective January 1, 2025.

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**

**2025 BUDGET**

*STORM WATER UTILITY FUND (601)*

*PROJECTED CASH BALANCE AS OF DECEMBER 31, 2024*

<i>DESCRIPTION</i>	<i>BALANCE</i>
<b>BALANCE AS OF JANUARY 1, 2024</b>	
Unassigned Cash And Receivable Balance	2,281,013
Restricted Cash And Receivable Balance	3,812,376
Total Cash And Receivable Balance Net of Current Liabilities	6,093,389
<b>PROJECTED CHANGE IN CASH BALANCE FOR 2024</b>	
Revenues & Other Financing Sources	1,791,916
Expenses Net of Depreciation	(478,878)
Debt Service - Principal and Interest	(962,848)
	350,191
<b>PROJECTED CASH BALANCE AS OF DECEMBER 31 2024</b>	
Projected Cash Balance Net of Current Liabilities	6,443,580

**CITY OF KAUKAUNA**

**2025 BUDGET**

*STORM WATER UTILITY (601)*

*BUDGETED REVENUE & EXPENDITURE SUMMARY*

<i>DESCRIPTION</i>	<i>2023</i>	<i>2023</i>	<i>2024</i>	<i>2024</i>	<i>2025</i>
	<i>BUDGET</i>	<i>ACTUAL</i>	<i>BUDGET</i>	<i>ESTIMATED ACTUAL</i>	<i>BUDGET</i>
<b>REVENUE</b>					
Storm Water Utility Fees*	1,558,335	1,585,874	1,816,101	1,783,200	1,940,585
Permit Fees	8,000	9,989	5,000	5,500	5,000
<b>TOTAL REVENUE</b>	<b>1,566,335</b>	<b>1,595,863</b>	<b>1,821,101</b>	<b>1,788,700</b>	<b>1,945,585</b>
<b>EXPENSES</b>					
<i>OPERATING EXPENSES</i>					
Street Cleaning	203,340	247,784	221,302	245,128	256,568
Storm Sewer Maintenance	118,518	104,169	125,114	124,052	175,268
KU Meter Reading / Billing Charges	15,025	15,025	15,783	15,783	13,270
Administrative Costs	89,319	89,319	93,915	93,915	103,579
Depreciation	175,445	163,220	198,140	198,140	215,278
<b>TOTAL OPERATING EXPENSES</b>	<b>601,647</b>	<b>619,516</b>	<b>654,254</b>	<b>677,018</b>	<b>763,963</b>
<i>NONOPERATING (REVENUES) EXPENSES</i>					
State Storm Water Grant	0	0	0	0	0
Interest Income	2,500	5,777	3,000	3,216	3,000
Interest & Fiscal Charges - Trans to Debt Fund	408,248	293,005	392,688	388,848	375,738
Capital Contributions	0	17,414	0	0	0
<b>TOTAL NONOPERATING EXPENSES (REVENUES)</b>	<b>405,748</b>	<b>269,814</b>	<b>389,688</b>	<b>385,632</b>	<b>372,738</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transferred from Special Assessment Fund	0	0	50,000	82,546	275,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>82,546</b>	<b>275,000</b>
<b>DEBT PAYMENT - PRINCIPAL ONLY</b>					
Principal - Transfer to Debt Service Fund	530,000	530,000	574,000	574,000	631,000
<b>TOTAL PAYMENT - PRINCIPAL ONLY</b>	<b>530,000</b>	<b>530,000</b>	<b>574,000</b>	<b>574,000</b>	<b>631,000</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>28,940</b>	<b>176,532</b>	<b>253,160</b>	<b>234,597</b>	<b>452,884</b>

\*Storm Water Utility Fees include a \$0.50 increase in ERU effective 1/1/25



**CITY OF KAUKAUNA**

**2025 BUDGET**

STORM WATER UTILITY

FUND: 601  
DEPT: 53441

DEPARTMENT: STORM SEWER MAINTENANCE

OBJECT CODE	DESCRIPTION	2023	2023	2024	2024	2025
		BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
<b>PERSONNEL SERVICES</b>						
<i>Wages &amp; Salaries</i>						
5101	Regular Payroll	49,120	24,166	50,603	35,603	53,490
5107	Overtime Payments	2,000	1,115	2,000	2,000	2,000
5110	Shift Premium Pay	10	8	10	10	10
5113	Job Class Premium Pay	1,000	805	1,000	1,000	1,000
5119	Longevity Pay	0	0	0	0	0
5125	Call Time	0	0	0	0	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	0	538	0	2,664	3,927
5152	Residency	0	371	0	1,500	1,500
5154	Social Security	3,988	1,853	4,101	2,954	4,322
5157	Group Health Insurance	0	1,927	0	10,000	10,000
5160	Group Life Insurance	0	14	0	100	100
5163	Workers Compensation	0	155	0	1,151	1,429
<b>TOTAL PERSONNEL SERVICES</b>		<b>56,118</b>	<b>30,951</b>	<b>57,714</b>	<b>56,982</b>	<b>77,778</b>
<b>NON-PERSONNEL SERVICES</b>						
<i>Travel/Training</i>						
5211	Education & Memberships	400	0	400	0	250
<i>Purchased Services</i>						
5303	Communications	300	548	300	520	540
5309	Water, Sewer & Electric	24,000	31,603	28,000	24,000	28,000
5318	Maintenance - Automotive	100	64	100	50	100
5321	Maintenance - Other Equip	500	363	500	100	500
5322	Maintenance - Roads & Walks	4,000	6,328	5,000	5,000	5,000
5325	Contractual Services	30,000	32,133	30,000	35,000	60,000
<i>Supplies</i>						
5407	Automotive Supplies	2,500	1,862	2,500	2,000	2,500
5410	General Supplies	600	316	600	400	600
<b>TOTAL NON-PERSONNEL SERVICES</b>		<b>62,400</b>	<b>73,218</b>	<b>67,400</b>	<b>67,070</b>	<b>97,490</b>
<b>TOTAL STORM SEWER MAINTENANCE</b>		<b>118,518</b>	<b>104,169</b>	<b>125,114</b>	<b>124,052</b>	<b>175,268</b>

**CITY OF KAUKAUNA**

**2025 BUDGET**

**STORM WATER UTILITY**

**DEPARTMENT: STORM SEWER MAINTENANCE**

<i>TITLE OF POSITION</i>	<i>NUMBER OF FULL-TIME EQUIVALENTS</i>		<i>2024 BUDGET</i>	<i>2024</i>	<i>2025</i>
	<i>2024</i>	<i>2025</i>		<i>ESTIMATED ACTUAL</i>	<i>PROPOSED BUDGET</i>
<b>Sewer Crew</b>	0.50	0.50	33,400	30,400	35,660
<b>Heavy Equipment Operator</b>	0.25	0.25	17,203	5,203	17,830
<b>TOTAL</b>	0.75	0.75	50,603	35,603	53,490

**CITY OF KAUKAUNA**

**2025 BUDGET**

**FUND: 601**  
**DEPT: 53302**

*STORM WATER UTILITY*  
*DEPARTMENT: STREET CLEANING*

OBJECT CODE	DESCRIPTION	2023	2023	2024	2024	2025
		BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
<b>PERSONNEL SERVICES</b>						
<i>Wages &amp; Salaries</i>						
5101	Regular Payroll	99,665	109,951	102,673	103,873	106,508
5104	Temporary Payroll	0	1,317	0	0	0
5107	Overtime Payments	6,000	11,752	6,000	10,184	10,000
5110	Shift Premium Pay	150	149	150	150	150
5113	Job Class Premium Pay	50	67	50	50	50
5119	Longevity pay	480	480	480	240	0
5125	Call Time	0	0	0	0	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	4,995	12,560	5,209	7,900	8,111
5152	Residency	4,007	6,451	4,129	5,129	5,279
5154	Social Security	8,135	9,109	8,366	8,759	8,928
5157	Group Health Insurance	24,088	40,642	26,573	43,279	49,429
5160	Group Life Insurance	419	429	422	152	160
5163	Workers Compensation	2,351	3,370	2,250	3,412	2,953
<b>TOTAL PERSONNEL SERVICES</b>		<b>150,340</b>	<b>196,277</b>	<b>156,302</b>	<b>183,128</b>	<b>191,568</b>
<b>NON-PERSONNEL SERVICES</b>						
<i>Purchased Services</i>						
5318	Maintenance - Automotive	23,000	17,645	27,000	29,000	27,000
<i>Supplies</i>						
5407	Automotive Supplies	20,000	25,833	23,500	20,000	23,500
5410	General Supplies	10,000	8,028	14,500	13,000	14,500
<b>TOTAL NON-PERSONNEL SERVICES</b>		<b>53,000</b>	<b>51,506</b>	<b>65,000</b>	<b>62,000</b>	<b>65,000</b>
<b>TOTAL STREET CLEANING</b>		<b>203,340</b>	<b>247,784</b>	<b>221,302</b>	<b>245,128</b>	<b>256,568</b>

**CITY OF KAUKAUNA**

**2025 BUDGET**

**STORM WATER UTILITY  
DEPARTMENT: STREET CLEANING**

<i>TITLE OF POSITION</i>	<i>NUMBER OF FULL-TIME EQUIVALENTS</i>		<i>2024 BUDGET</i>	<i>2024 ESTIMATED ACTUAL</i>	<i>2025 PROPOSED BUDGET</i>
	<i>2024</i>	<i>2025</i>			
<b>Heavy Equipment Operator</b>	1.00	1.00	68,812	68,812	71,320
<b>Tandem Truck Driver</b>	0.50	0.50	33,861	35,061	35,188
<b>TOTAL</b>	1.50	1.50	102,673	103,873	106,508

**CITY OF KAUKAUNA**

**2025 BUDGET**

*STORM WATER UTILITY*

**FUND: 601**  
**DEPT: 53609**

*DEPARTMENT: SEWER USER BILLING COST*

OBJECT CODE	DESCRIPTION	2023	2023	2024	2024	2025
		BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
<b>NON-PERSONNEL SERVICES</b>						
<i>Purchased Services</i>						
<b>5325</b>	<b>Contractual Services</b>	15,025	15,025	15,783	15,783	13,270
<b>TOTAL NON-PERSONNEL SERVICES</b>		15,025	15,025	15,783	15,783	13,270
<b>TOTAL SEWER USER BILLING COST</b>		15,025	15,025	15,783	15,783	13,270

**CITY OF KAUKAUNA**

**2025 BUDGET**

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

	<i>12/31/2024</i> BALANCE	<i>12/31/2025</i> BALANCE	PRINCIPAL MATURITIES	INTEREST	TOTAL PRINCIPAL AND INTEREST
2015B G.O. Notes	256,000	0	256,000	3,840	259,840
2016C Revenue Bond	700,000	600,000	100,000	21,750	121,750
2022C Revenue Bond	8,640,000	8,365,000	275,000	350,148	625,148
Totals	9,596,000	8,965,000	631,000	375,738	1,006,738



**CITY OF KAUKAUNA**  
**2025 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 \$8.75 per cubic feet. This rate was reviewed and changed in 2023 and is anticipated remain flat for 2025 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**

**2025 BUDGET**

*SANITARY SEWER UTILITY FUND (602)*

*PROJECTED CASH BALANCE AS OF DECEMBER 31, 2024*

<i>DESCRIPTION</i>	<i>BALANCE</i>
<b>BALANCE AS OF JANUARY 1, 2024</b>	
Unassigned Cash And Receivable Balance	4,695,034
Restricted Cash And Receivable Balance	2,058,684
Total Cash And Receivable Balance Net of Current Liabilities	6,753,718
<b>PROJECTED CHANGE IN CASH BALANCE FOR 2024</b>	
Revenues & Other Financing Sources	4,829,922
Expenses Net of Depreciation	(3,273,331)
Debt Service - Principal and Interest	(870,439)
	686,152
<b>PROJECTED CASH BALANCE AS OF DECEMBER 31 2024</b>	
Projected Cash Balance Net of Current Liabilities	7,439,870

**CITY OF KAUKAUNA**

**2025 BUDGET**

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

DESCRIPTION	2023	2023	2024	2024	2025
	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
<b>REVENUE</b>					
Sanitary Sewer Utility Fees	4,110,469	4,417,866	4,560,000	4,500,000	4,560,000
Interest Income	2,500	3,247	2,500	2,468	2,500
<b>TOTAL REVENUE</b>	<b>4,112,969</b>	<b>4,421,113</b>	<b>4,562,500</b>	<b>4,502,468</b>	<b>4,562,500</b>
<b>EXPENSES</b>					
<i>OPERATING EXPENSES</i>					
Sanitary Sewer Maintenance	461,347	506,873	470,619	833,525	443,988
HOVMSD Sewerage Treatment Costs	1,800,000	1,821,803	1,870,000	2,000,000	1,970,000
KU Meter Reading / Billing Charges	285,475	279,537	299,877	299,217	252,130
General Insurance	12,140	11,786	12,140	11,786	12,140
Administrative Costs	123,581	123,581	128,803	128,803	151,522
Depreciation	340,087	416,741	340,062	416,741	398,461
<b>TOTAL OPERATING EXPENSES</b>	<b>3,022,630</b>	<b>3,160,320</b>	<b>3,121,501</b>	<b>3,690,072</b>	<b>3,228,241</b>
<i>NONOPERATING (REVENUES) EXPENSES</i>					
Capital Improvements	0	0	0	0	0
Interest & Fiscal Charges - Trans to Debt Fund	459,189	363,638	445,439	445,439	428,939
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>459,189</b>	<b>363,638</b>	<b>445,439</b>	<b>445,439</b>	<b>428,939</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transferred from Special Assessment Fund	200,000	360,000	275,000	327,454	156,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>200,000</b>	<b>360,000</b>	<b>275,000</b>	<b>327,454</b>	<b>156,000</b>
<b>DEBT PAYMENT - PRINCIPAL ONLY</b>					
Principal Only	425,000	425,000	425,000	425,000	450,000
<b>TOTAL PAYMENT - PRINCIPAL ONLY</b>	<b>425,000</b>	<b>425,000</b>	<b>425,000</b>	<b>425,000</b>	<b>450,000</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>406,150</b>	<b>832,154</b>	<b>845,560</b>	<b>269,411</b>	<b>611,320</b>

**CITY OF KAUKAUNA**

**2025 BUDGET**

**FUND: 602**  
**DEPT: 53608**

**SANITARY SEWER UTILITY**  
**DEPARTMENT: SANITARY SEWER MAINTENANCE**

<b>OBJECT CODE</b>	<b>DESCRIPTION</b>	<b>2023 BUDGET</b>	<b>2023 ACTUAL</b>	<b>2024 BUDGET</b>	<b>2024 ESTIMATED ACTUAL</b>	<b>2025 BUDGET</b>
<b>PERSONNEL SERVICES</b>						
<i>Wages &amp; Salaries</i>						
5101	Regular Payroll	178,821	185,860	184,202	174,202	191,208
5107	Overtime Payments	5,000	7,001	5,000	7,109	5,000
5110	Shift Premium Pay	20	19	20	20	20
5113	Job Class Premium Pay	1,500	1,269	1,500	1,100	1,500
5119	Longevity Pay	840	640	425	455	0
5125	Call Time	0	0	0	0	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	13,730	25,790	14,307	12,619	13,742
5152	Residency	8,339	7,535	8,674	10,541	8,756
5154	Social Security	14,243	12,947	14,623	13,991	15,126
5157	Group Health Insurance	72,263	62,501	79,718	50,284	76,961
5160	Group Life Insurance	830	613	671	354	372
5163	Workers Compensation	6,461	5,257	6,179	5,450	5,003
<b>TOTAL PERSONNEL SERVICES</b>		<b>302,047</b>	<b>309,432</b>	<b>315,319</b>	<b>276,125</b>	<b>317,688</b>
<b>NON-PERSONNEL SERVICES</b>						
<i>Purchased Services</i>						
5303	Communications	300	0	300	300	300
5309	Water, Sewer & Electric	20,000	19,347	19,000	21,000	20,000
5312	Maintenance - Building	5,000	5,226	1,000	600	1,000
5318	Maintenance - Automotive	5,000	3,824	5,000	7,000	5,000
5321	Maintenance - Other Equip	10,000	607	5,000	5,000	5,000
5322	Maintenance - Roads & Walks	2,000	6,689	2,000	2,000	2,000
5325	Contractual Services	100,000	143,342	100,000	500,000	75,000
<i>Supplies</i>						
5407	Automotive Supplies	5,000	6,243	6,000	5,000	6,000
5410	General Supplies	2,000	1,943	2,000	1,500	2,000
<b>TOTAL NON-PERSONNEL SERVICES</b>		<b>149,300</b>	<b>187,220</b>	<b>140,300</b>	<b>542,400</b>	<b>116,300</b>
<b>OUTLAY</b>						
5807	Machinery, Tools & Instrumnts	10,000	10,220	15,000	15,000	10,000
<b>TOTAL OUTLAY</b>		<b>10,000</b>	<b>10,220</b>	<b>15,000</b>	<b>15,000</b>	<b>10,000</b>
<b>TOTAL SANITARY SEWER MAINT</b>		<b>461,347</b>	<b>506,873</b>	<b>470,619</b>	<b>833,525</b>	<b>443,988</b>

**CITY OF KAUKAUNA**

**2025 BUDGET**

*SANITARY SEWER SERVICE UTILITY*

*DEPARTMENT: SANITARY SEWER MAINTENANCE*

<i>TITLE OF POSITION</i>	<i>NUMBER OF</i>		<i>2024</i>	<i>2024</i>	<i>2025</i>
	<i>FULL-TIME EQUIVALENTS</i>	<i>2025</i>		<i>ESTIMATED</i>	<i>PROPOSED</i>
	<i>2024</i>	<i>2025</i>	<i>BUDGET</i>	<i>ACTUAL</i>	<i>BUDGET</i>
<b>Sewer Crew</b>	2.50	2.50	166,999	166,999	173,378
<b>Heavy Equipment Operator</b>	0.25	0.25	17,203	7,203	17,830
<b>TOTAL</b>	2.75	2.75	184,202	174,202	191,208

**CITY OF KAUKAUNA**

**2025 BUDGET**

**FUND: 602**  
**DEPT: 53610**

*SANITARY SEWER UTILITY*  
*DEPARTMENT: HOVMSD-SEWERAGE TREATMENT*

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2023 BUDGET</i>	<i>2023 ACTUAL</i>	<i>2024 BUDGET</i>	<i>2024 ESTIMATED ACTUAL</i>	<i>2025 BUDGET</i>
	<b><i>NON-PERSONNEL SERVICES</i></b>					
	<b><i>Purchased Services</i></b>					
<b>5309</b>	<b>Water, Sewer &amp; Electric</b>	1,800,000	1,821,803	1,870,000	2,000,000	1,970,000
	<b><i>TOTAL NON-PERSONNEL SERVICES</i></b>	1,800,000	1,821,803	1,870,000	2,000,000	1,970,000
	<b><i>TOTAL HOV SEWERAGE TREATMENT</i></b>	1,800,000	1,821,803	1,870,000	2,000,000	1,970,000

**CITY OF KAUKAUNA**

**2025 BUDGET**

**FUND: 602**  
**DEPT: 53609**

SANITARY SEWER UTILITY  
 DEPARTMENT: SEWER USER BILLING COST

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2023 BUDGET</i>	<i>2023 ACTUAL</i>	<i>2024 BUDGET</i>	<i>2024 ESTIMATED ACTUAL</i>	<i>2025 BUDGET</i>
	<b>NON-PERSONNEL SERVICES</b>					
	<i>Purchased Services</i>					
<b>5325</b>	<b>Contractual Services</b>	285,475	279,537	299,877	299,217	252,130
	<b>TOTAL NON-PERSONNEL SERVICES</b>	285,475	279,537	299,877	299,217	252,130
	<b>TOTAL SEWER USER BILLING COST</b>	285,475	279,537	299,877	299,217	252,130

**CITY OF KAUKAUNA**

**2025 BUDGET**

**SANITARY SEWER UTILITY  
SUMMARY OF DEBT SERVICE COSTS**

<i>DEBT ISSUE</i>	<i>12/31/24 BALANCE</i>	<i>12/31/2025 BALANCE</i>	<i>PRINCIPAL MATURITIES</i>	<i>INTEREST</i>	<i>TOTAL PRINCIPAL AND INTEREST</i>
2013 Revenue Bond	625,000	475,000	150,000	26,031	176,031
2015 Revenue Bond	575,000	500,000	75,000	18,375	93,375
2016 Revenue Bond	650,000	550,000	100,000	20,000	120,000
2018 Revenue Bond	925,000	875,000	50,000	34,875	84,875
2022 Revenue Bond	7,945,000	7,870,000	75,000	329,658	404,658
Totals	10,720,000	10,270,000	450,000	428,939	878,939

**RESOLUTION NO. 2024-XXXX**

**RESOLUTION DESIGNATING APPROPRIATIONS AND LEVYING A TAX  
FOR THE 2025 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 2025, including monies received from the general property tax levy, as described in attached budget schedules for General Fund, Debt Service Fund, Nelson Crossing Fund, Park & Pool Capital 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 2024, collected in 2025, upon all taxable property within the City of Kaukauna as returned by the Assessor in the year 2024, 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 \$8,102,181.
2. There is levied upon the taxable property of the City of Kaukauna for debt service, all bonds and notes legally required, the sum of \$4,599,480.
3. There is levied upon the taxable property of the City of Kaukauna for Nelson Crossing, the sum of \$3,500.
4. There is levied upon the taxable property of the City of Kaukauna for the Park & Pool Capital Improvement Fund, the sum of \$500,000.

Introduced and adopted this the 19th day of November, 2024

APPROVED: \_\_\_\_\_  
Anthony J. Penterman, Mayor

ATTEST: \_\_\_\_\_  
Sally A. Kenney, Clerk





## APPENDIX A

### CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

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

## APPENDIX A

### CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

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

## APPENDIX A

### CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

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

## APPENDIX A

### CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

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

## APPENDIX A

### CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

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





## APPENDIX B

### DEMOGRAPHIC PROFILE

#### POPULATION

<b>1980</b>	<b>11,310*</b>
<b>1990</b>	<b>11,982*</b>
<b>2000</b>	<b>12,983*</b>
<b>2010</b>	<b>15,462*</b>
2015	15,799
2016	15,848
2017	15,926
2018	16,049
2019	16,278
<b>2020</b>	<b>17,089*</b>
2021	17,170
2022	17,415
2023	17,701
2024	18,250

\*Per census; other years are estimates.

#### POPULATION CHARACTERISTICS

	<u>1990</u>	<u>2000</u>	<u>2010</u>	<u>2021</u>
Median Age	31.6	35.1	34.6	39.3
% School Age	20.8	24.1	25.8	26.6
% Working Age	56.7	55.7	60.0	71.9
% 65 and Older	13.9	13.7	12.2	14.2
# of Persons/Household	2.7	2.6	2.37	2.39
Median Family Income	\$37,036	\$50,187	\$53,034	\$69,308
% Below Poverty Level	4.7	2.6	7.9	7.6
Per Capita Income	\$12,748	\$18,748	\$25,401	\$35,161

## APPENDIX B

### DEMOGRAPHIC PROFILE

#### HOUSING UNITS

<b>1990</b>	<b>4,454*</b>
<b>2000</b>	<b>5,138*</b>
<b>2010</b>	<b>6,596*</b>
2015	6,817
2016	6,839
2017	6,924
2018	6,996
2019	7,055
<b>2020</b>	<b>7,057*</b>
2021	7,201
2022	7,274
2023	7,365
2024	7,457

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

#### AREA OF THE CITY

2014	4,839 acres
2015	4,839 acres
2016	4,870 acres
2017	4,898 acres
2018	4,898 acres
2019	4,935 acres
2020	4,977 acres
2021	5,045 acres
2022	5,045 acres
2023	5,188 acres
2024	5,280 acres

#### MILES OF STREET

2014	75.91
2015	75.91
2016	76.57
2017	77.13
2018	77.74
2019	78.04
2020	78.04
2021	79.83
2022	80.66
2023	82.06
2024	82.53

#### LARGEST TAXPAYERS

##### NAME

##### ASSESSED VALUE (\$)

Lamplighter	16,748,600
Baycare Aurora LLC	14,403,300
Team Industries	13,128,400
Bassett Mechanical	11,908,600
Ahlstrom Munksjo (FKA Expera)	10,019,600
WDJ Inc - Bernatello's Pizza	9,708,700
Albany International	9,299,200
Liebovich Steel	5,873,000
Tarragon Park Apartments	5,558,000
Classon, Stephen(Trail Park)	5,444,000

## APPENDIX C

### GLOSSARY

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

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

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

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

**ASSESS:** To establish an official property value for taxation.

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

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

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

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

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

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

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

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

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

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

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

## APPENDIX C

### GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **APPENDIX C**

### *GLOSSARY*

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

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

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

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