

# Proposed Budget



Fiscal year  
January 1, 2026 to December 31, 2026

Anthony J. Penterman  
Mayor

# **CITY OF KAUKAUNA**

**2026 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 / Marty Schumacher

## **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 – David Kittel

Human Resources – Elisa Hodge

Police Chief – Jamie Graff

City Clerk – Kayla Nessman

Rec & Comm Enrichment Director – Terri Vosters

## **ELECTED OFFICERS**

City Attorney – Tim Greenwood

Municipal Justice – Tim Hufschmid

President of the Council – John Moore



November 10, 2025

Dear President Moore and Members of the Common Council,

The 2026 Budget is the result of an open and collaborative process between the City Council and Administration. Together, we strive to provide strategic city services and community partnerships that enhance the quality of life for our residents by reducing crime, increasing affordable housing opportunities, and facilitating community investment. These efforts depend on strong partnerships and our shared commitment to working toward common goals.

Across all departments and functions, we have an obligation to our residents and businesses to continue delivering excellent services. Accordingly, the 2026 Budget includes the following high-priority items that enhance and improve our service delivery.

1. Property Tax Rate – The 2026 Budget will decrease the City's assessed tax rate by \$2.65 per \$1,000 of assessed value which is a 26.55% decrease.
2. Property Tax Levy - The City's tax levy increased \$630,653 or 4.78%. Under state law, the levy is allowed to increase 4.23%, 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 2026 are \$20,706,263 – an increase of 4.7%. 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 \$6,135,563 on December 31, 2025. This fund balance exceeds the Council objective of \$5,176,566 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 2026 Capital Improvement Program will see investments in our community to provide long lasting, positive effects and spur urban growth.

In 2026, we continue to invest in our trail network by extending the Kakalin Trail behind the Kaukauna Public Library.

At Strassburg Park, some new playground equipment and basketball court were recently installed. The open-air shelter, Gaga pit and baseball backstop are anticipated to be completed in early Spring. Repurposed play equipment from Haen School, generously provided by the Kaukauna Area School District, further enhanced this neighborhood park. This fall, we will seek proposals to redesign LaFollette Park, including restroom upgrades and resurfacing of the basketball court and parking lot.

City staff continue to collaborate with the Kaukauna High School Civic Engagement Class on the Grignon Park Project, which includes expanding the pavilion, adding a tow rope to the Mount Misery sledding hill, and creating an ice rink. We are also evaluating a multi-use stage or pavilion at Central or Hydro Park to further support community gatherings and events. I remain committed to improving and maintaining our city parks to provide exceptional recreational opportunities and vital green spaces for all residents.

Our 2026 CIP also includes \$10,370,000 in major infrastructure investments – including new concrete street paving, street and alley reconstruction, sanitary and storm sewer upgrades, and the replacement of

defective sidewalks. These projects reflect our continued commitment to maintaining the essential infrastructure that supports a high quality of life in Kaukauna.

6. Economic Development - The Commerce Crossing Business Park continues to thrive. The final phase of the five-building Legacy Creekside Apartment complex will be completed later this year, adding 35 additional units to our much-needed housing stock. In total, we estimate 131 new dwelling units will be built by December 31, 2025.

On October 20th, we celebrated the opening of the highly anticipated GrandStay Hotel, a 4-story, 76-room facility within Commerce Crossing. We also anticipate closing this fall on The Reserve, an independent, assisted living, and memory care facility, with construction expected to begin this winter.

In 2026, we plan to update our zoning code to support potential data center development, continue developing the remaining lots in Commerce Crossing and N.E.W. Prosperity Center, and explore industrial park expansion through annexation.

7. Statements on Budget – As a city, we continue to lead with resilience, guided by fiscal responsibility and transparency. I am extremely proud of our leadership team for preparing another thoughtful and fiscally responsible budget that meets the Council’s priorities while honoring the trust placed in us by our residents.

New or reclassified positions in the 2026 budget include:

Human Resource Coordinator – Supporting citywide staffing, compliance with State and Federal laws, and employee engagement.

Account Specialist (Accounts Receivable) – Transitioning from part-time to full-time to strengthen internal controls and support Finance and Clerk operations.

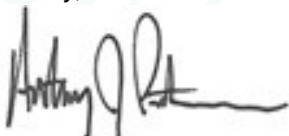
Assistant Library Director – Enhancing leadership capacity, expanding programming, and ensuring continuity as the library grows.

Parks Foreman – Providing dedicated oversight for parks, trails, and facilities as the city expands, including maintenance, event coordination, and contractor management.

My ongoing focus is to anticipate the long-term needs of our city and make decisions that benefit Kaukauna’s future. The 2026 Budget reflects this unwavering pledge to deliver the highest caliber of service to every resident and business.

Looking ahead, we will continue to balance fiscal responsibility with the City Council’s priorities — ensuring strong public safety, reliable essential services, sound infrastructure, and vibrant community programs that make Kaukauna a truly exceptional place to live.

Sincerely,



Anthony J. Penterman  
Mayor, City of Kaukauna

# CITY OF KAUKAUNA

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# **CITY OF KAUKAUNA**

## **2026 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**

## **2026 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**  
**2026 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**

## **2026 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 2026 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.

**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.

**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 (both budgeted and actual), current year budgeted expenditures, current year estimated expenditures and the upcoming fiscal years' budgeted expenditures.

# **CITY OF KAUKAUNA**

## **2026 BUDGET**

### *HOW TO READ THE BUDGET*

**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 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

## 2026 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 2026 operating budget does not anticipate any reduction in services. The 2026 capital improvement budget includes approximately \$3,720,000 for street and sidewalk improvements, \$6,530,000 for utility improvements, \$3,077,000 for municipal equipment, and \$2,193,108 for park improvements.

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

The 2026 budget provides the necessary funds to continue to contract for Ambulance Billing services. It also provides funds to improve the Phone tree, update the council chambers AV/Audio and meeting software as well as roll out an intranet site. 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 2026 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 2026.

The storm sewer utility rate was increased from \$126 per ERU per year to \$132 per ERU per year effective January 1, 2025. This rate is budgeted remain the same for budget year 2026.

The assessed tax rate for the City is projected to decrease by \$2.65 or 26.55%. The assessed tax rate for the City and the overlapping municipal tax jurisdictions is projected to decrease 28.32%.

# **CITY OF KAUKAUNA**

## **2026 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 January 2025, the City Council adopted a revised fund balance policy that requires the general fund balance to be at least 25% of the operating budget. The total projected fund balance of \$6,135,563 meets the City Council directive. This projected balance is considerably more than the City Council directive. twenty five percent (25%) of the 2026 budget of \$20,706,263 equals \$5,176,566. 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 2026 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 60.0% of the allowable legal limit as of December 31, 2025. However, approximately 17.0% 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 is expected to be repaid with tax increments and as such will not be placed on the general tax levy.

**CITY OF KAUKAUNA**  
**2026 BUDGET**  
*FINANCIAL PROGRAM SUMMARY*

As required by law, the proposed budget for 2026 is balanced and provides for the needs and requirements of the City. The budget for 2026 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 Numbers 5, 6, 8, 10, 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**  
**2026 BUDGET**  
*FINANCIAL PROGRAM SUMMARY*

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

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

**FINANCIAL FRAMEWORK**

**Major Revenue Sources** - The importance of sound revenue estimates cannot be overstated. Revenue estimates have been carefully analyzed and in the areas where some fluctuations are typical, a conservative approach has been used. This budget contains three major sources of revenue: property taxes, intergovernmental revenues and sewerage system user fees. The property tax levy, which accounts for approximately 40.9% of General Fund revenue, is budgeted to increase 4.6%. 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, 4.23%, 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 27.4% of all general fund revenue, is budgeted to increase \$315,815 or 5.88%.

**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 60.0%. It is the goal of management to maintain long-term debt in maturity terms of ten years or less. Approximately 17.0% of the current outstanding debt is the result of debt incurred in Tax Incremental District Nos. 5, 6, 8, 10, 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. Projected debt service requirements for 2026 and the next several years are going to continue to decrease steadily. The goal is to have the necessary debt level off to make the budgeting and tax rate more static.

**CITY OF KAUKAUNA**  
**2026 BUDGET**  
*FINANCIAL PROGRAM SUMMARY*

**Capital Projects Impact** - The 2026 Capital Projects Budget will require the issuance of approximately \$5,000,000 of general obligation long-term debt. The five-year Capital Improvement Program plan will require future debt issues of approximately \$5,300,000 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 \$6,135,563 as of December 31, 2025. 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 2026 since general fund balance exceeds the year-end target of \$5,176,566. 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 \$949,395 or 4.8%. The property tax component increased \$374,982 or 4.6%. 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 2026, this tax represents 9.7% of total general fund revenue sources. This tax source is budgeted to decrease slightly in 2026. 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 \$315,815. State shared revenue and expenditure restraint are budgeted to also increase \$101,451 this year. The State highway aids are budgeted to increase \$190,217. This revenue source contains an element of uncertainty since shared revenue is often a topic at the State level when the discussion turns toward tax relief or when the State is experiencing difficult economic times.

**General Fund Expenditures** - The City has settled labor contracts with the International Association of Fire Fighters AFL-CIO Kaukauna Local 1594 for the 2025 budget. Negotiations remain strong with the Kaukauna Professional Police Association unit as we work towards an agreement for the 2026 budget.

The 2026 general fund expenditure budget of \$20,706,263 increased \$949,395 or 4.8%. Even with this increase, the City will continue to qualify for State expenditure restraint program funds. The expenditure restraint program will provide approximately \$426,431 in revenues for 2026.

**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**

## **2026 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 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 2026 budget process appears on the following page.

## 2026 Budget Preparation and Approval Process Schedule

| August |    |    |    |    |    |    | September |    |    |    |    |    |    |
|--------|----|----|----|----|----|----|-----------|----|----|----|----|----|----|
| S      | M  | T  | W  | T  | F  | S  | S         | M  | T  | W  | T  | F  | S  |
|        |    |    |    |    | 1  | 2  |           | 1  | 2  | 3  | 4  | 5  | 6  |
| 3      | 4  | 5  | 6  | 7  | 8  | 9  | 7         | 8  | 9  | 10 | 11 | 12 | 13 |
| 10     | 11 | 12 | 13 | 14 | 15 | 16 | 14        | 15 | 16 | 17 | 18 | 19 | 20 |
| 17     | 18 | 19 | 20 | 21 | 22 | 23 | 21        | 22 | 23 | 24 | 25 | 26 | 27 |
| 24     | 25 | 26 | 27 | 28 | 29 | 30 | 28        | 29 | 30 |    |    |    |    |
| 31     |    |    |    |    |    |    |           |    |    |    |    |    |    |

| October |    |    |    |    |    |    | November |    |    |    |    |    |    |
|---------|----|----|----|----|----|----|----------|----|----|----|----|----|----|
| S       | M  | T  | W  | T  | F  | S  | S        | M  | T  | W  | T  | F  | S  |
|         |    |    | 1  | 2  | 3  | 4  |          |    |    |    |    |    | 1  |
| 5       | 6  | 7  | 8  | 9  | 10 | 11 | 2        | 3  | 4  | 5  | 6  | 7  | 8  |
| 12      | 13 | 14 | 15 | 16 | 17 | 18 | 9        | 10 | 11 | 12 | 13 | 14 | 15 |
| 19      | 20 | 21 | 22 | 23 | 24 | 25 | 16       | 17 | 18 | 19 | 20 | 21 | 22 |
| 26      | 27 | 28 | 29 | 30 | 31 |    | 23       | 24 | 25 | 26 | 27 | 28 | 29 |
| 30      |    |    |    |    |    |    |          |    |    |    |    |    |    |

- August 1– Distribution of 5 Year Capital Improvement Project CIP to Department Managers
- August 4 – Distribution of Budget Worksheets to Department Managers
- September 3 – Review CIP Internally with Department Heads
- September 8 – Non –Personnel Budgets Due
- September 15 – through 19 – Administrative Budget Round Table (Discuss Budget Items) as an Aggregate
- September 15 – Present 5-year Capital Improvement CIP to Board of Public Works for Feedback
- October 6 – Present Non-Personnel Items and Tax Rate to Finance and Personnel for feedback
- October 20 – Present Personnel items to Finance and Personnel for feedback
- **October 23 – Submit Public Hearing Notice to Clerk for Class 1 posting at least 15 days prior to Hearing**
- *Week of October 27<sup>th</sup> – Print Budget Books and Distribute*
- November 10 – Proposed Budget Presentation to Committee of the Whole at 6pm
- November 18 – Public Hearing and Budget Adoption

## CITY OF KAUKAUNA

### 2026 BUDGET

#### SUMMARY OF MUNICIPAL TAX LEVY DISTRIBUTION

| <i>FUND</i>                                   | <i>2024<br/>LEVY</i> | <i>2025<br/>LEVY</i> | <i>INCREASE /<br/>(DECREASE)</i> | <i>PERCENT<br/>CHANGE</i> |
|-----------------------------------------------|----------------------|----------------------|----------------------------------|---------------------------|
| <b>GENERAL</b>                                | 8,102,179            | 8,477,163            | 374,984                          | 4.63%                     |
| <b>DEBT SERVICE (301 Fund)</b>                | 4,599,480            | 4,855,099            | 255,619                          | 5.56%                     |
| <b>Nelson Crossing (224 Fund)</b>             | 3,500                | 3,550                | 50                               | 1.43%                     |
| <b>Park &amp; Pool Improvement (422 Fund)</b> | 500,000              | 500,000              | 0                                | 0.00%                     |
| <b>TOTAL MUNICIPAL LEVY</b>                   | 13,205,159           | 13,835,812           | 630,653                          | 4.78%                     |

# CITY OF KAUKAUNA

## 2026 BUDGET

### COMPARATIVE SUMMARY OF JURISDICTIONAL LEVIES AND EQUALIZED VALUE TAX RATES FOR THE 2024 & 2025 LEVY YEARS - OUTAGAMIE COUNTY

| JURISDICTION                     | 2024<br>LEVY   | 2025<br>LEVY   | INCREASE /<br>(DECREASE)<br>IN LEVY | %       | 2024<br>TAX RATE | 2025<br>TAX RATE | INCREASE /<br>(DECREASE)<br>TAX RATE | %      |
|----------------------------------|----------------|----------------|-------------------------------------|---------|------------------|------------------|--------------------------------------|--------|
| KAUKAUNA MUNICIPAL               | 13,204,816.06  | 13,835,227.34  | 630,411.28                          | 4.77    | 7.66513          | 7.25423          | (0.41090)                            | (5.36) |
| KAUKAUNA SCHOOL DISTRICT         | 11,823,194.51  | 11,823,194.51  | 0.00                                | 0.00    | 6.86312          | 6.19926          | (0.66386)                            | (9.67) |
| FOX VALLEY TECHNICAL COLLEGE     | 1,232,078.34   | 1,232,078.34   | 0.00                                | 0.00    | 0.71520          | 0.64602          | (0.06918)                            | (9.67) |
| OUTAGAMIE COUNTY                 | 4,733,024.41   | 4,733,024.41   | 0.00                                | 0.00    | 2.74742          | 2.48167          | (0.26575)                            | (9.67) |
| ENVIRONMENTAL TIF DISTRICT NO. 1 | 121,915.13     | 128,656.69     | 6,741.56                            | 5.53    | ---              | ---              | ---                                  | ---    |
| TAX INCREMENTAL DISTRICT NO. 4   | 145,279.87     | 133,563.06     | (11,716.81)                         | (8.06)  | ---              | ---              | ---                                  | ---    |
| TAX INCREMENTAL DISTRICT NO. 5   | 425,771.93     | 685,401.31     | 259,629.39                          | 60.98   | ---              | ---              | ---                                  | ---    |
| TAX INCREMENTAL DISTRICT NO. 6   | 783,852.67     | 1,055,695.00   | 271,842.33                          | 34.68   | ---              | ---              | ---                                  | ---    |
| TAX INCREMENTAL DISTRICT NO. 8   | 119,846.18     | 85,892.17      | (33,954.01)                         | (28.33) | ---              | ---              | ---                                  | ---    |
| TAX INCREMENTAL DISTRICT NO. 9   | 42,857.85      | 31,736.38      | (11,121.47)                         | (25.95) | ---              | ---              | ---                                  | ---    |
| TAX INCREMENTAL DISTRICT NO. 10  | 208,454.81     | 198,499.94     | (9,954.88)                          | (4.78)  | ---              | ---              | ---                                  | ---    |
| TAX INCREMENTAL DISTRICT NO. 11  | 161,003.89     | 147,065.12     | (13,938.78)                         | (8.66)  | ---              | ---              | ---                                  | ---    |
| TAX INCREMENTAL DISTRICT NO. 12  | 34,083.70      | 7,085.14       | (26,998.57)                         | (79.21) | ---              | ---              | ---                                  | ---    |
| SUBTOTAL                         | 33,036,179.37  | 34,097,119.42  | 1,060,940.05                        | 3.21    | 17.99087         | 16.58118         | (1.40969)                            | (7.84) |
| STATE CREDIT - SCHOOLS           | (2,035,062.88) | (2,035,062.88) | 0.00                                | 0.00    | (1.10823)        | (0.98959)        | 0.11864                              | 10.71  |
| NET LEVY AND TAX RATE            | 31,001,116.49  | 32,062,056.54  | 1,060,940.05                        | 3.42    | 16.88264         | 15.59159         | (1.29105)                            | (7.65) |

# CITY OF KAUKAUNA

## 2026 BUDGET

### COMPARATIVE SUMMARY OF JURISDICTIONAL LEVIES AND ASSESSED VALUE TAX RATES FOR THE 2024 & 2025 LEVY YEARS - OUTAGAMIE COUNTY

| <i>JURISDICTION</i>              | 2024<br>LEVY   | 2025<br>LEVY   | INCREASE /<br>(DECREASE)<br>IN LEVY | %       | 2024<br>TAX RATE | 2025<br>TAX RATE | INCREASE /<br>(DECREASE)<br>TAX RATE | %       |
|----------------------------------|----------------|----------------|-------------------------------------|---------|------------------|------------------|--------------------------------------|---------|
| KAUKAUNA MUNICIPAL               | 13,204,816.06  | 13,835,227.34  | 630,411.28                          | 4.77    | 9.99150          | 7.33899          | (2.65251)                            | (26.55) |
| KAUKAUNA SCHOOL DISTRICT         | 11,823,194.51  | 11,823,194.51  | 0.00                                | 0.00    | 8.94609          | 6.27170          | (2.67439)                            | (29.89) |
| FOX VALLEY TECHNICAL COLLEGE     | 1,232,078.34   | 1,232,078.34   | 0.00                                | 0.00    | 0.93226          | 0.65356          | (0.27870)                            | (29.90) |
| OUTAGAMIE COUNTY                 | 4,733,024.41   | 4,733,024.41   | 0.00                                | 0.00    | 3.58127          | 2.51067          | (1.07060)                            | (29.89) |
| ENVIRONMENTAL TIF DISTRICT NO. 1 | 121,915.13     | 128,656.69     | 6,741.56                            | 5.53    | ---              | ---              | ---                                  | ---     |
| TAX INCREMENTAL DISTRICT NO. 4   | 145,279.87     | 133,563.06     | (11,716.81)                         | (8.06)  | ---              | ---              | ---                                  | ---     |
| TAX INCREMENTAL DISTRICT NO. 5   | 425,771.93     | 685,401.31     | 259,629.39                          | 60.98   | ---              | ---              | ---                                  | ---     |
| TAX INCREMENTAL DISTRICT NO. 6   | 783,852.67     | 1,055,695.00   | 271,842.33                          | 34.68   | ---              | ---              | ---                                  | ---     |
| TAX INCREMENTAL DISTRICT NO. 8   | 119,846.18     | 85,892.17      | (33,954.01)                         | (28.33) | ---              | ---              | ---                                  | ---     |
| TAX INCREMENTAL DISTRICT NO. 9   | 42,857.85      | 31,736.38      | (11,121.47)                         | (25.95) | ---              | ---              | ---                                  | ---     |
| TAX INCREMENTAL DISTRICT NO. 10  | 208,454.81     | 198,499.94     | (9,954.88)                          | (4.78)  | ---              | ---              | ---                                  | ---     |
| TAX INCREMENTAL DISTRICT NO. 11  | 161,003.89     | 147,065.12     | (13,938.78)                         | (8.66)  | ---              | ---              | ---                                  | ---     |
| TAX INCREMENTAL DISTRICT NO. 12  | 34,083.70      | 7,085.14       | (26,998.57)                         | (79.21) | ---              | ---              | ---                                  | ---     |
| SUBTOTAL                         | 33,036,179.37  | 34,097,119.42  | 1,060,940.05                        | 3.21    | 23.45112         | 16.77492         | (6.67620)                            | (28.47) |
| STATE CREDIT - SCHOOLS           | (2,035,062.88) | (2,035,062.88) | 0.00                                | 0.00    | (1.44458)        | (1.00116)        | 0.44342                              | 30.70   |
| NET LEVY AND TAX RATE            | 31,001,116.49  | 32,062,056.54  | 1,060,940.05                        | 3.42    | 22.00654         | 15.77376         | (6.23278)                            | (28.32) |

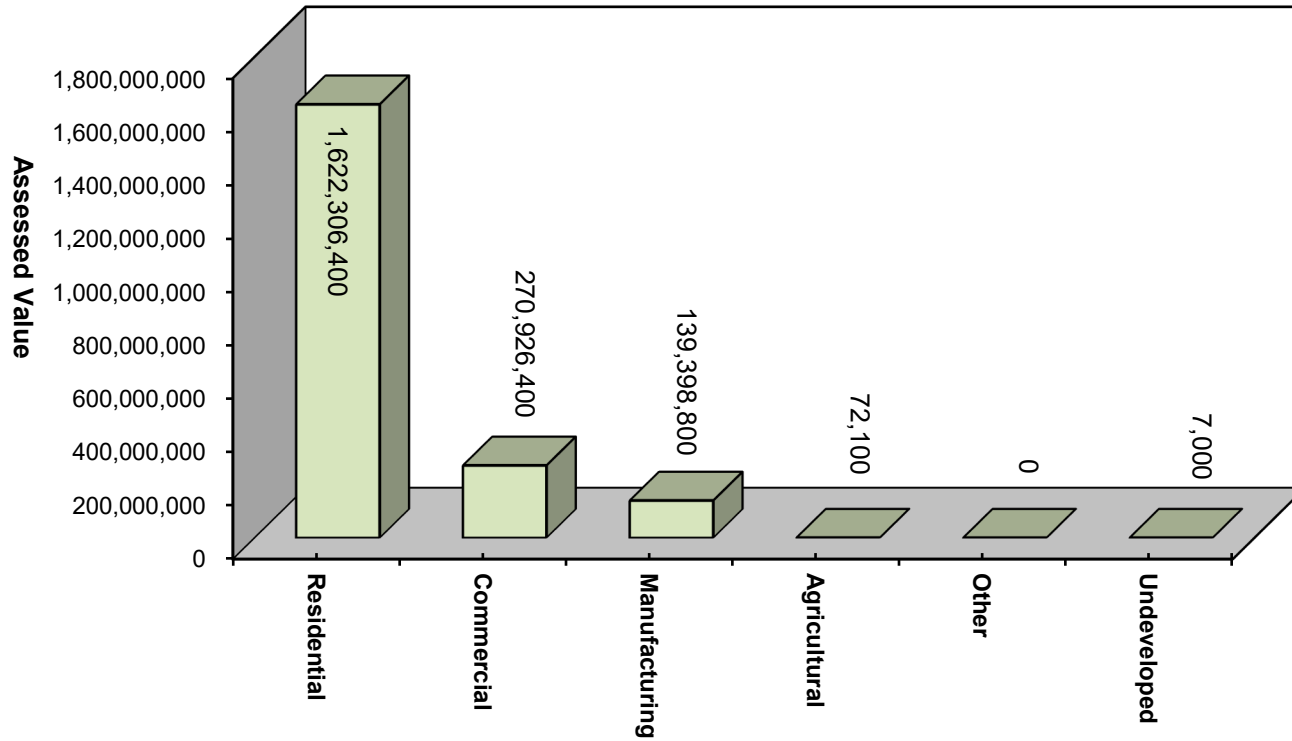
# CITY OF KAUKAUNA

## 2026 Budget

### COMPARATIVE SUMMARY OF ASSESSED AND EQUALIZED VALUATIONS FOR THE 2024 & 2025 LEVIES

|                                              | JANUARY 1,<br>2024   | JANUARY 1,<br>2025   | INCREASE /<br>(DECREASE) | %             |
|----------------------------------------------|----------------------|----------------------|--------------------------|---------------|
| <b>REAL ESTATE</b>                           |                      |                      |                          |               |
| Residential                                  | 1,101,274,500        | 1,622,306,400        | 521,031,900              | 47.31%        |
| Commercial                                   | 207,726,300          | 270,926,400          | 63,200,100               | 30.42%        |
| Manufacturing                                | 99,704,300           | 139,398,800          | 39,694,500               | 39.81%        |
| Agricultural                                 | 52,300               | 72,100               | 19,800                   | 37.86%        |
| Undeveloped                                  | 4,600                | 7,000                | 2,400                    | 52.17%        |
| Other                                        | 0                    | 0                    | 0                        | -             |
| <b>TOTAL REAL ESTATE</b>                     | <b>1,408,762,000</b> | <b>2,032,710,700</b> | <b>623,926,500</b>       | <b>44.29%</b> |
| <b>PERSONAL PROPERTY</b>                     |                      |                      |                          |               |
| Machinery, Tools & Patterns                  | 0                    | 0                    | 0                        | 0.00%         |
| Furniture, Fixtures & Equipment              | 0                    | 0                    | 0                        | 0.00%         |
| All Other Personal Property                  | 0                    | 0                    | 0                        | 0.00%         |
| <b>TOTAL PERSONAL PROPERTY</b>               | <b>0</b>             | <b>0</b>             | <b>0</b>                 | <b>0.00%</b>  |
| <b>TOTAL ASSESSED VALUATION</b>              | <b>1,408,762,000</b> | <b>2,032,710,700</b> | <b>623,926,500</b>       | <b>44.29%</b> |
| <b>TOTAL ASSESSED VALUATION</b>              |                      |                      |                          |               |
| Calumet County                               | 63,700               | 72,100               | 8,400                    | 13.19%        |
| Outagamie County                             | 1,408,762,000        | 2,032,710,700        | 623,948,700              | 44.29%        |
| <b>TOTAL ASSESSED VALUATION</b>              | <b>1,408,825,700</b> | <b>2,032,782,800</b> | <b>623,957,100</b>       | <b>44.29%</b> |
| <b>EQUALIZED VALUATION</b>                   |                      |                      |                          |               |
| <b>TOTAL CITY (Excluding TID Increments)</b> |                      |                      |                          |               |
| Calumet County                               | 47,900               | 86,900               | 39,000                   | 81.42%        |
| Outagamie County                             | 1,836,274,800        | 2,056,376,200        | 220,101,400              | 11.99%        |
| <b>TOTAL INCLUDING TID INCREMENTS</b>        | <b>1,836,322,700</b> | <b>2,056,463,100</b> | <b>220,140,400</b>       | <b>11.99%</b> |
| <b>TID INCREMENTS</b>                        |                      |                      |                          |               |
| ENVIRONMENTAL REMEDIATION NO. 1              | 6,776,500            | 7,759,200            | 982,700                  | 14.50%        |
| TID NO. 4                                    | 8,075,200            | 8,055,100            | (20,100)                 | -0.25%        |
| TID NO. 5                                    | 23,666,000           | 41,336,100           | 17,670,100               | 74.66%        |
| TID NO. 6                                    | 43,569,500           | 63,668,300           | 20,098,800               | 46.13%        |
| TID NO. 8                                    | 6,661,500            | 5,180,100            | (1,481,400)              | -22.24%       |
| TID NO. 9                                    | 2,382,200            | 1,914,000            | (468,200)                | -19.65%       |
| TID NO. 10                                   | 11,586,700           | 11,971,400           | 384,700                  | 3.32%         |
| TID NO. 11                                   | 8,949,200            | 8,869,400            | (79,800)                 | -0.89%        |
| TID NO. 12                                   | 1,894,500            | 427,300              | (1,467,200)              | 0.00%         |
| <b>TOTAL TID INCREMENTS</b>                  | <b>113,561,300</b>   | <b>149,180,900</b>   | <b>35,619,600</b>        | <b>31.37%</b> |
| <b>TOTAL EXCLUDING TID INCREMENTS</b>        | <b>1,722,713,500</b> | <b>1,907,195,300</b> | <b>255,760,000</b>       | <b>14.85%</b> |
| <b>ASSESSMENT RATIO - OUTAGAMIE CTY</b>      | <b>76.7%</b>         | <b>98.8%</b>         |                          |               |

**2026 BUDGET**  
City of Kaukauna  
Assessed Value By Property Type



**Real Estate and Personal Property**

## CITY OF KAUKAUNA

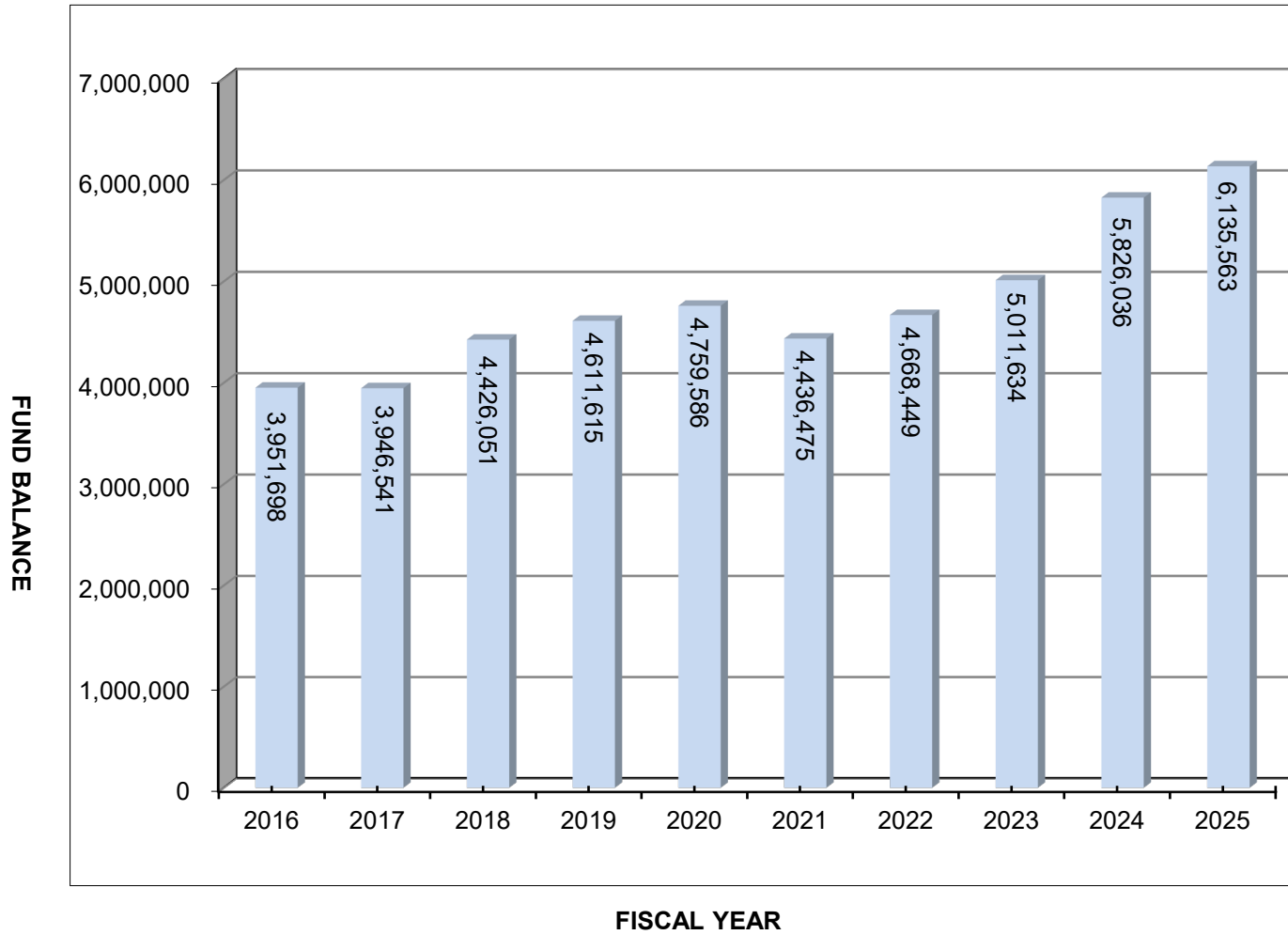
### 2026 BUDGET

*SUMMARY OF MUNICIPAL TAX LEVY AND  
GENERAL FUND BALANCE - UNASSIGNED  
FOR THE FISCAL YEARS 2016 THROUGH 2025*

| <i>FISCAL<br/>YEAR</i> | <i>MUNICIPAL<br/>TAX LEVY</i> | <i>GENERAL<br/>FUND<br/>BALANCE</i> |
|------------------------|-------------------------------|-------------------------------------|
| <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                    | 5,826,036                           |
| <b>2025</b>            | 13,835,812                    | 6,135,563 *                         |

\* Preliminary estimate for 2026 budget

**2026 BUDGET**  
City of Kaukauna  
FUND BALANCE - GENERAL FUND



CITY OF KAUKAUNA

2026 BUDGET

PROJECTED FUND BALANCE AS OF DECEMBER 31, 2025

|                                                                  | GENERAL<br>FUND (101) | ENVIRON-<br>MENTAL<br>CENTER<br>FUND (201) | REDEVELOP-<br>MENT<br>AUTHORITY<br>FUND (206) | DEBT<br>SERVICE<br>FUND (301) | CAPITAL<br>PROJECTS<br>FUND (420,<br>421,422,423) | SPECIAL<br>ASSESS-<br>MENT<br>FUND (215) | GRIGNON<br>MANSION<br>FUND (219) | SOLID<br>WASTE<br>FUND (220) | VEHICLE<br>REGIST-<br>RATION<br>FUND (221) | REDHILL<br>LANDFILL<br>FUND (222) | NELSON<br>CROSSING<br>FUND (224) | INDUSTRIAL<br>PARK<br>FUND (401) | MUNICIPAL<br>SERVICES<br>BUILDING<br>FUND (404) | SUB-<br>DIVISION<br>FEES<br>FUND (701) |
|------------------------------------------------------------------|-----------------------|--------------------------------------------|-----------------------------------------------|-------------------------------|---------------------------------------------------|------------------------------------------|----------------------------------|------------------------------|--------------------------------------------|-----------------------------------|----------------------------------|----------------------------------|-------------------------------------------------|----------------------------------------|
| <b>BALANCE AS OF DECEMBER 31, 2024</b>                           |                       |                                            |                                               |                               |                                                   |                                          |                                  |                              |                                            |                                   |                                  |                                  |                                                 |                                        |
| Inventories and Prepaid Expenses                                 | 174,714               | 0                                          | 0                                             | 0                             | 0                                                 | 0                                        | 0                                | 0                            | 0                                          | 0                                 | 0                                | 0                                | 0                                               | 0                                      |
| Assigned For Subsequent Years' Expenditure                       | 1,019,066             | 212,133                                    | 866,549                                       | 5,749,659                     | 10,530,691                                        | 264,040                                  | 0                                | 0                            | 0                                          | 126,266                           | 5,651                            | 926,712                          |                                                 | 207,424                                |
| Unassigned                                                       | 5,826,036             | 0                                          | 0                                             | 0                             | 0                                                 | 0                                        | 0                                | (23,607)                     | (21,266)                                   |                                   | 0                                |                                  |                                                 | 0                                      |
| <b>Total</b>                                                     | <b>7,019,816</b>      | <b>212,133</b>                             | <b>866,549</b>                                | <b>5,749,659</b>              | <b>10,530,691</b>                                 | <b>264,040</b>                           | <b>0</b>                         | <b>(23,607)</b>              | <b>(21,266)</b>                            | <b>126,266</b>                    | <b>5,651</b>                     | <b>926,712</b>                   | <b>0</b>                                        | <b>207,424</b>                         |
| <b>PROJECTED CHANGE IN FUND BALANCE<br/>FROM 2025 OPERATIONS</b> |                       |                                            |                                               |                               |                                                   |                                          |                                  |                              |                                            |                                   |                                  |                                  |                                                 |                                        |
| Revenues And Operating Transfers In                              | 19,862,297            | 30,000                                     | 196,485                                       | 8,382,359                     | 8,203,446                                         | 2,237,200                                | 18,115                           | 402,000                      | 153,806                                    | 83,360                            | 5,027                            | 0                                | 31,207                                          | 65,109                                 |
| Expenditures And Operating Transfers Out                         | (18,652,770)          | (37,800)                                   | (60,000)                                      | (8,227,972)                   | (9,244,033)                                       | (2,544,537)                              | (17,000)                         | (356,000)                    | (114,000)                                  | (115,000)                         | (3,054)                          | (516)                            | (44,254)                                        | 0                                      |
| <b>Total</b>                                                     | <b>1,209,527</b>      | <b>(7,800)</b>                             | <b>136,485</b>                                | <b>154,387</b>                | <b>(1,040,587)</b>                                | <b>(307,338)</b>                         | <b>1,115</b>                     | <b>46,000</b>                | <b>39,806</b>                              | <b>(31,640)</b>                   | <b>1,973</b>                     | <b>(516)</b>                     | <b>(13,046)</b>                                 | <b>65,109</b>                          |
| <b>BALANCE AS OF DECEMBER 31, 2025</b>                           |                       |                                            |                                               |                               |                                                   |                                          |                                  |                              |                                            |                                   |                                  |                                  |                                                 |                                        |
| Inventories and Prepaid Expenses                                 | 174,714               | 0                                          | 0                                             | 0                             | 0                                                 | 0                                        | 0                                | 0                            |                                            |                                   | 0                                | 0                                | 0                                               | 0                                      |
| Assigned For Subsequent Years' Expenditure                       | 1,019,066             | 212,133                                    | 866,549                                       | 5,749,659                     | 10,530,691                                        | 264,040                                  | 0                                | 0                            |                                            |                                   | 5,651                            | 926,712                          | 0                                               | 207,424                                |
| Unassigned                                                       | 6,135,563             | (7,800)                                    | 136,485                                       | 154,387                       | (1,040,587)                                       | (307,338)                                | 1,115                            | 22,393                       | 18,540                                     | (31,640)                          | 1,973                            | (516)                            | (13,046)                                        | 65,109                                 |
| <b>Total</b>                                                     | <b>7,329,343</b>      | <b>204,333</b>                             | <b>1,003,034</b>                              | <b>5,904,046</b>              | <b>9,490,104</b>                                  | <b>(43,298)</b>                          | <b>1,115</b>                     | <b>22,393</b>                | <b>18,540</b>                              | <b>(31,640)</b>                   | <b>7,624</b>                     | <b>926,196</b>                   | <b>(13,046)</b>                                 | <b>272,533</b>                         |

# CITY OF KAUKAUNA

## 2026 BUDGET

### SUMMARY OF REVENUES & EXPENDITURES FOR ALL FUNDS

| <i>FUND</i>                             | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-----------------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>REVENUES</b>                         |                        |                        |                        |                                      |                        |
| <b>General</b>                          | 18,830,495             | 19,809,770             | 19,756,868             | 19,862,297                           | 20,706,263             |
| <b>Special Revenues</b>                 |                        |                        |                        |                                      |                        |
| <b>1000 Islands</b>                     | 40,000                 | 45,504                 | 0                      | 30,000                               | 20,000                 |
| <b>Redevelopment Authority</b>          | 153,000                | 158,631                | 132,000                | 196,485                              | 152,000                |
| <b>Special Assessment</b>               | 1,275,000              | 1,884,967              | 1,600,000              | 2,237,200                            | 2,256,570              |
| <b>Grignon Mansion</b>                  | 35,000                 | 31,921                 | 17,000                 | 18,115                               | 13,000                 |
| <b>Solid Waste</b>                      | 395,000                | 393,292                | 410,500                | 402,000                              | 410,000                |
| <b>Vehicle Registration Fee</b>         | 165,000                | 159,577                | 150,000                | 153,806                              | 150,000                |
| <b>RedHill Landfill</b>                 | 86,000                 | 59,850                 | 80,000                 | 83,360                               | 80,000                 |
| <b>Nelson Crossing</b>                  | 4,987                  | 5,023                  | 5,000                  | 5,027                                | 5,096                  |
| <b>Subdivision Fee</b>                  | 57,000                 | 15,351                 | 38,000                 | 65,109                               | 22,000                 |
| <b>Debt Service</b>                     | 7,364,954              | 7,779,942              | 7,997,934              | 8,382,359                            | 9,973,614              |
| <b>Capital Projects</b>                 | 9,031,000              | 11,134,112             | 7,857,850              | 8,203,446                            | 8,678,100              |
| <b>Industrial Park</b>                  | 0                      | 608,361                | 0                      | 0                                    | 0                      |
| <b>Space Needs Fund</b>                 | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>Municipal Services Building</b>      | 15,000                 | 38,313                 | 30,000                 | 31,207                               | 28,000                 |
| <b>Tax Incremental Districts (TIDs)</b> | 12,544,877             | 11,833,116             | 3,624,376              | 3,912,591                            | 4,299,259              |
| <b>Enterprise</b>                       |                        |                        |                        |                                      |                        |
| <b>Storm Water Utility</b>              | 1,874,101              | 2,017,303              | 2,223,585              | 2,013,346                            | 2,106,140              |
| <b>Sanitary Sewer Utility</b>           | 4,837,500              | 5,120,908              | 4,718,500              | 4,844,147                            | 5,185,582              |
| <b>TOTAL REVENUES</b>                   | 56,708,914             | 61,095,940             | 48,641,614             | 50,440,495                           | 54,085,624             |

# CITY OF KAUKAUNA

## 2026 BUDGET

### SUMMARY OF REVENUES & EXPENDITURES FOR ALL FUNDS

| <i>FUND</i>                             | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-----------------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>EXPENDITURES</b>                     |                        |                        |                        |                                      |                        |
| <b>General</b>                          | 18,830,495             | 18,293,509             | 19,756,868             | 18,652,770                           | 20,706,263             |
| <b>Special Revenue</b>                  |                        |                        |                        |                                      |                        |
| 1000 Islands                            | 40,000                 | 309,080                | 0                      | 37,800                               | 24,000                 |
| Redevelopment Authority                 | 150,000                | 273,441                | 150,000                | 60,000                               | 100,000                |
| Special Assessment                      | 2,290,000              | 2,955,000              | 2,081,000              | 2,544,537                            | 2,836,000              |
| Grignon Mansion                         | 35,000                 | 32,515                 | 17,000                 | 17,000                               | 13,000                 |
| Solid Waste                             | 455,000                | 471,932                | 366,000                | 356,000                              | 382,000                |
| Vehicle Registration Fee                | 185,000                | 185,000                | 114,000                | 114,000                              | 165,000                |
| RedHill Landfill                        | 225,000                | 40,000                 | 50,000                 | 115,000                              | 100,000                |
| Nelson Crossing                         | 4,973                  | 3,042                  | 4,999                  | 3,054                                | 5,092                  |
| Subdivision Fee                         | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>Debt Service</b>                     | 7,433,920              | 7,455,522              | 8,213,934              | 8,227,972                            | 9,925,019              |
| <b>Capital Projects</b>                 | 11,041,000             | 10,986,174             | 9,172,000              | 9,244,033                            | 7,544,500              |
| Industrial Park                         | 241,000                | 240,527                | 1,000                  | 516                                  | 600                    |
| Space Needs Fund                        | 0                      | 0                      | 0                      | 0                                    | 0                      |
| Municipal Services Building             | 35,612                 | 41,344                 | 20,612                 | 44,254                               | 40,612                 |
| <b>Tax Incremental Districts (TIDs)</b> | 13,737,500             | 6,241,251              | 10,025,487             | 5,063,901                            | 6,282,365              |
| <b>Enterprise</b>                       |                        |                        |                        |                                      |                        |
| Storm Water Utility                     | 1,620,942              | 1,524,956              | 1,770,701              | 1,640,930                            | 1,242,041              |
| Sanitary Sewer Utility                  | 3,991,940              | 4,129,278              | 4,107,180              | 4,041,651                            | 4,666,503              |
| <b>TOTAL EXPENDITURES</b>               | 60,317,382             | 53,182,572             | 55,850,780             | 50,163,418                           | 54,032,995             |

**CITY OF KAUKAUNA**  
**2026 BUDGET**  
**GENERAL FUND**  
**REVENUES - NON-COVERED SERVICE**

| DESCRIPTION                               | 2024<br>BUDGET    | 2024<br>ACTUAL    | 2025<br>BUDGET    | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET    |
|-------------------------------------------|-------------------|-------------------|-------------------|-----------------------------|-------------------|
| <b>TAXES</b>                              |                   |                   |                   |                             |                   |
| Property Taxes - General                  | 8,045,681         | 8,047,477         | 8,102,181         | 8,101,548                   | 8,477,163         |
| Public Accommodation Tax                  | 5,000             | 7,606             | 5,000             | 5,307                       | 8,000             |
| In Lieu of Taxes - Utilities              | 1,996,105         | 2,118,214         | 2,148,519         | 2,227,552                   | 2,000,000         |
| In Lieu of Taxes - Round House            | 24,328            | 24,330            | 25,275            | 25,273                      | 25,927            |
| In Lieu of Taxes - Housing Authority      | 19,500            | 19,245            | 19,500            | 23,945                      | 25,000            |
| 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                 | (5,249)           | 0                 | (158)                       | 0                 |
| County Sales Tax                          | 225,000           | 210,023           | 225,000           | 236,076                     | 229,500           |
| <b>TOTAL TAXES</b>                        | <b>10,425,614</b> | <b>10,531,646</b> | <b>10,635,475</b> | <b>10,729,543</b>           | <b>10,875,590</b> |
| <b>INTERGOVERNMENTAL</b>                  |                   |                   |                   |                             |                   |
| State Shared Revenue                      | 2,726,936         | 2,730,414         | 2,790,027         | 2,790,027                   | 2,880,732         |
| State Expenditure Restraint               | 415,685           | 415,685           | 415,685           | 415,685                     | 426,431           |
| State Law Enforcement Grants              | 30,000            | 30,083            | 30,000            | 30,000                      | 30,000            |
| State Connecting Hwy Aid                  | 130,952           | 153,326           | 153,550           | 153,550                     | 153,839           |
| State General Transportation Aid          | 1,261,020         | 1,261,206         | 1,195,500         | 1,194,457                   | 1,385,428         |
| State Personal Property Aid               | 93,179            | 93,179            | 264,635           | 264,635                     | 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                        | 307,428           | 307,428           | 326,706           | 326,706                     | 340,853           |
| 1000 Island Kaukauna School District Aids | 0                 | 0                 | 15,000            | 15,000                      | 15,000            |
| 1000 Island Outagamie County Aids         | 0                 | 0                 | 10,000            | 10,000                      | 10,000            |
| <b>TOTAL INTERGOVERNMENTAL</b>            | <b>5,061,199</b>  | <b>5,087,321</b>  | <b>5,297,102</b>  | <b>5,296,059</b>            | <b>5,602,917</b>  |
| <b>REGULATION &amp; COMPLIANCE</b>        |                   |                   |                   |                             |                   |
| Business Licenses                         |                   |                   |                   |                             |                   |
| Liquor Licenses                           | 20,000            | 29,806            | 20,000            | 20,000                      | 20,000            |
| Bartender License                         | 10,000            | 15,670            | 10,000            | 5,000                       | 15,000            |
| Cigarette License                         | 300               | 255               | 300               | 210                         | 300               |
| Amusement                                 | 2,000             | 2,350             | 2,000             | 2,490                       | 2,500             |
| Weights & Measures                        | 11,000            | 13,481            | 11,000            | 13,990                      | 14,000            |
| Electrical License                        | 0                 | 0                 | 0                 | 0                           | 0                 |
| Chicken Permits                           | 100               | 360               | 100               | 264                         | 300               |
| Contractor License                        | 0                 | 0                 | 0                 | 0                           | 0                 |
| Misc. Licenses                            | 500               | 545               | 500               | 500                         | 1,000             |
| Cable Television Franchise Fee            | 145,000           | 125,138           | 145,000           | 122,621                     | 145,000           |
| Non-business License                      |                   |                   |                   |                             |                   |
| Bicycle License                           | 0                 | 0                 | 0                 | 0                           | 0                 |
| Dog and Cat License                       | 4,500             | 2,264             | 4,500             | 2,180                       | 2,500             |
| Other License                             | 0                 | 0                 | 0                 | 0                           | 0                 |
| Construction & Building Permits           |                   |                   |                   |                             |                   |
| Right of Way Permits                      | 5,000             | 40,093            | 10,000            | 33,622                      | 25,000            |
| Building Permits                          | 278,000           | 380,755           | 300,000           | 330,535                     | 325,000           |
| Electrical Permit                         | 0                 | 0                 | 0                 | 0                           | 0                 |
| Sign Permit                               | 0                 | 0                 | 0                 | 0                           | 0                 |
| Other Permits                             | 0                 | 600               | 0                 | 200                         | 0                 |
| Law & Ordinance Violations                |                   |                   |                   |                             |                   |
| Court Fines & Forfeitures                 | 100,000           | 87,406            | 100,000           | 72,360                      | 100,000           |
| Police Fines                              | 20,000            | 13,705            | 20,000            | 16,656                      | 20,000            |
| Police Fees                               | 3,000             | 1,510             | 3,000             | 1,500                       | 3,000             |
| <b>TOTAL REGULATION &amp; COMPLIANCE</b>  | <b>599,400</b>    | <b>713,937</b>    | <b>626,400</b>    | <b>622,128</b>              | <b>673,600</b>    |

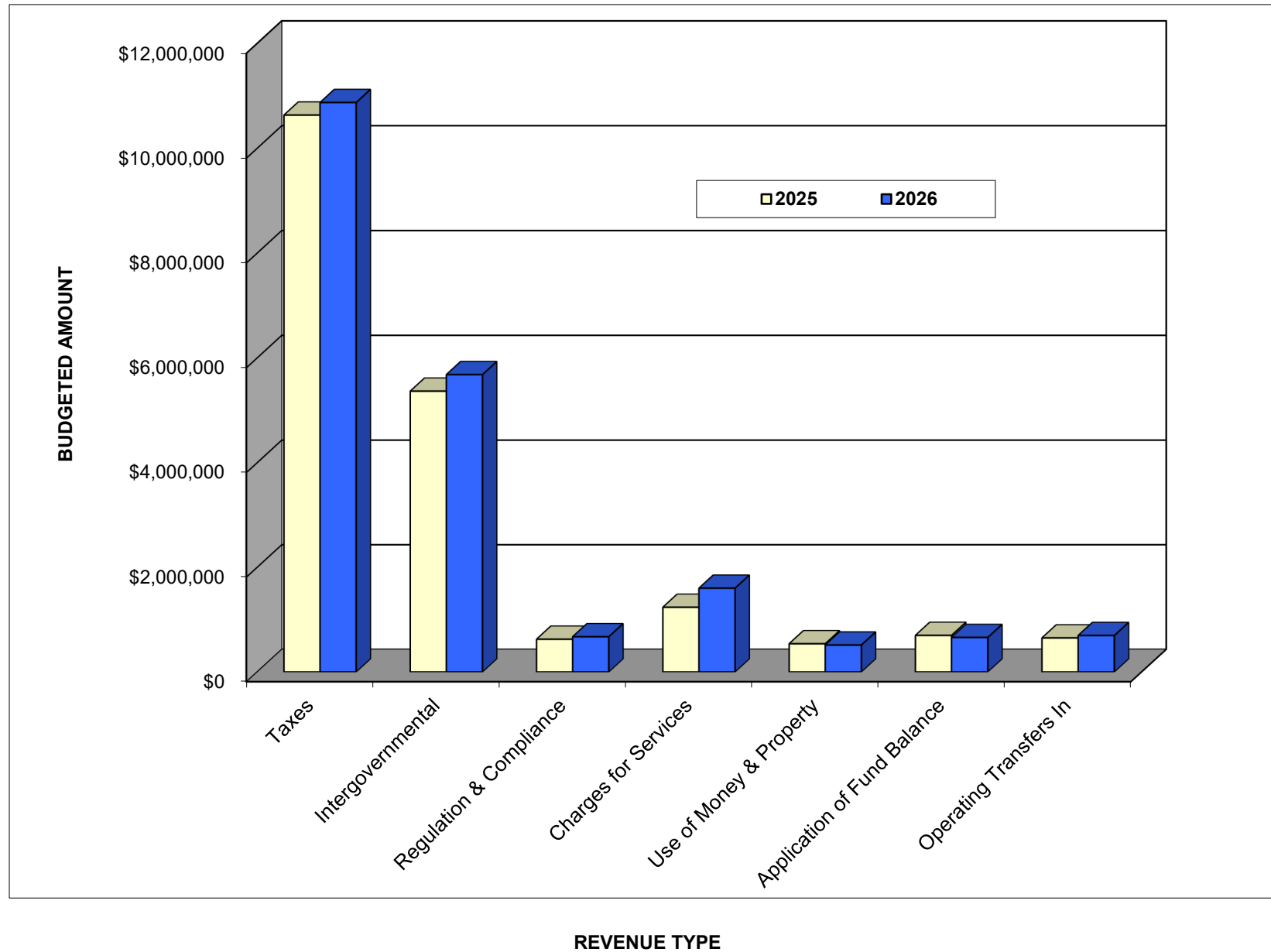
**CITY OF KAUKAUNA**  
**2026 BUDGET**  
**GENERAL FUND**  
**REVENUES - NON-COVERED SERVICE**

| DESCRIPTION                                   | 2024<br>BUDGET    | 2024<br>ACTUAL    | 2025<br>BUDGET    | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET    |
|-----------------------------------------------|-------------------|-------------------|-------------------|-----------------------------|-------------------|
| <b>CHARGES FOR SERVICE</b>                    |                   |                   |                   |                             |                   |
| General Government Fees                       |                   |                   |                   |                             |                   |
| Planning & Zoning Fees                        | 1,000             | 1,980             | 1,000             | 1,095                       | 1,000             |
| General Government Fees                       | 1,000             | 123               | 1,000             | 851                         | 1,000             |
| Real Estate Report Request Fees               | 14,000            | 11,375            | 14,000            | 12,825                      | 14,000            |
| Publication Fees                              | 1,500             | 1,150             | 1,500             | 1,125                       | 1,500             |
| Law Enforcement Fees                          | 3,000             | 139               | 3,000             | 0                           | 3,000             |
| Ambulance Fees - Covered Services             | 763,256           | 683,346           | 767,865           | 710,764                     | 769,000           |
| Ambulance Fees - EMS Coverage Contracts       | 0                 | 82,180            | 0                 | 79,119                      | 191,509           |
| Ambulance Fees - GEMT Aid                     | 0                 | 0                 | 0                 | 73,310                      | 100,000           |
| Highway & Street Dept Charges                 | 150               | 0                 | 150               | 0                           | 0                 |
| Engineering Inspection Fees                   | 0                 | 0                 | 0                 | 0                           | 0                 |
| Weed & Nuisance Control Charges               | 5,000             | 10,573            | 5,000             | 5,150                       | 5,000             |
| Alcohol & Drug Abuse Donations                | 1,500             | 1,292             | 1,500             | 1,388                       | 1,500             |
| Library Fines & Fees                          | 7,000             | 9,254             | 7,000             | 7,471                       | 7,000             |
| Park Fees                                     | 200               | 0                 | 200               | 0                           | 0                 |
| 1000 Islands User Fees                        | 15,000            | 15,383            | 15,000            | 18,420                      | 16,000            |
| Community Center Fees                         | 500               | 2,903             | 500               | (1,230)                     | 500               |
| Swimming Pool Fees                            | 159,775           | 208,827           | 214,825           | 264,012                     | 243,725           |
| Community Enrichment Event Fees               | 41,033            | 84,535            | 44,100            | 102,296                     | 92,000            |
| Recreation Fees                               | 118,000           | 99,895            | 102,000           | 96,070                      | 105,000           |
| Plan Deposits                                 | 0                 | 0                 | 0                 | 0                           | 0                 |
| <b>TOTAL CHARGES FOR SERVICE</b>              | <b>1,131,914</b>  | <b>1,212,955</b>  | <b>1,178,640</b>  | <b>1,372,666</b>            | <b>1,551,734</b>  |
| <b>USE OF MONEY &amp; PROPERTY</b>            |                   |                   |                   |                             |                   |
| Interest on Investments                       | 150,000           | 1,035,145         | 460,000           | 953,036                     | 460,000           |
| 1000 Island Interest on Investments           | 7,500             | 7,292             | 7,500             | 741                         | 7,500             |
| Nicholas Farm Sign Rental                     | 2,500             | 2,500             | 2,500             | 2,500                       | 2,500             |
| Sale of City Equipment                        | 1,000             | 1,281             | 1,000             | 14,000                      | 1,000             |
| Insurance Recovery                            | 0                 | 18,811            | 15,000            | 18,000                      | 15,000            |
| Grant Funds                                   | 1,000             | 77,763            | 1,000             | 1,619                       | 1,000             |
| 1000 Island Grant Contribution                | 0                 | 0                 | 45,000            | 30,000                      | 20,000            |
| Other Payments                                | 7,600             | 4,429             | 7,600             | 26,214                      | 7,600             |
| <b>TOTAL USE OF MONEY &amp; PROPERTY</b>      | <b>169,600</b>    | <b>1,147,221</b>  | <b>539,600</b>    | <b>1,046,110</b>            | <b>514,600</b>    |
| <b>OPERATING TRANSFERS IN</b>                 |                   |                   |                   |                             |                   |
| Grignon Mansion Donations & Contributions     | 28,000            | 25,515            | 10,000            | 10,000                      | 5,000             |
| Grignon Mansion Community Foundation          | 7,000             | 7,000             | 7,000             | 7,000                       | 8,000             |
| 1000 Island Donations                         | 15,000            | 15,000            | 0                 | 15,000                      | 15,000            |
| 1000 Island Kaukauna School District Aids     | 15,000            | 15,000            | 0                 | 0                           | 0                 |
| 1000 Island Outagamie County Aids             | 10,000            | 10,000            | 0                 | 0                           | 0                 |
| Solid Waste Fund                              | 229,000           | 229,000           | 229,000           | 229,000                     | 250,000           |
| ARPA Contributions                            | 0                 | 319,066           | 0                 | 0                           | 0                 |
| Storm Water Utility                           | 93,915            | 93,915            | 103,579           | 103,579                     | 109,216           |
| Sanitary Sewer Utility                        | 128,803           | 128,803           | 151,522           | 151,522                     | 160,091           |
| Industrial Park Repayment                     | 240,000           | 0                 | 0                 | 0                           | 0                 |
| Kaukauna Utility Contribution                 | 150,000           | 150,000           | 150,000           | 150,000                     | 150,000           |
| <b>TOTAL OPERATING TRANSFERS IN</b>           | <b>916,718</b>    | <b>993,299</b>    | <b>651,101</b>    | <b>666,101</b>              | <b>697,307</b>    |
| <b>Application of Unassigned Fund Balance</b> | <b>425,000</b>    | <b>0</b>          | <b>700,000</b>    | <b>0</b>                    | <b>660,000</b>    |
| <b>TOTAL NON-COVERED SERVICES</b>             | <b>18,729,445</b> | <b>19,686,380</b> | <b>19,628,318</b> | <b>19,732,607</b>           | <b>20,575,748</b> |

**CITY OF KAUKAUNA**  
**2026 BUDGET**  
GENERAL FUND  
REVENUE - **COVERED SERVICE**

| DESCRIPTION                             | 2024<br>BUDGET    | 2024<br>ACTUAL    | 2025<br>BUDGET    | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET    |
|-----------------------------------------|-------------------|-------------------|-------------------|-----------------------------|-------------------|
| <b>INTERGOVERNMENTAL</b>                |                   |                   |                   |                             |                   |
| Fire Insurance Dues - Covered Services  | 55,000            | 73,145            | 70,000            | 82,461                      | 80,000            |
| <b>TOTAL INTERGOVERNMENTAL</b>          | <b>55,000</b>     | <b>73,145</b>     | <b>70,000</b>     | <b>82,461</b>               | <b>80,000</b>     |
| <b>CHARGES FOR SERVICE</b>              |                   |                   |                   |                             |                   |
| Fire Protection Fees - Covered Services | 50                | 14                | 50                | 5                           | 15                |
| Garbage Collection - Covered Services   | 1,000             | 220               | 1,000             | 0                           | 500               |
| Recycling Proceeds                      | 25,000            | 43,437            | 37,500            | 43,000                      | 40,000            |
| Snow Removal - Covered Services         | 20,000            | 6,575             | 20,000            | 4,224                       | 10,000            |
| <b>TOTAL CHARGES FOR SERVICE</b>        | <b>46,050</b>     | <b>50,245</b>     | <b>58,550</b>     | <b>47,229</b>               | <b>50,515</b>     |
| <b>TOTAL - COVERED SERVICES</b>         | <b>101,050</b>    | <b>123,390</b>    | <b>128,550</b>    | <b>129,690</b>              | <b>130,515</b>    |
| <b>TOTAL REVENUE SOURCES</b>            | <b>18,830,495</b> | <b>19,809,770</b> | <b>19,756,868</b> | <b>19,862,297</b>           | <b>20,706,263</b> |

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



# CITY OF KAUKAUNA

## 2026 Budget GENERAL FUND EXPENDITURES - **NON-COVERED SERVICE**

| DESCRIPTION                               | 2024<br>BUDGET   | 2024<br>ACTUAL   | 2025<br>BUDGET   | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET   |
|-------------------------------------------|------------------|------------------|------------------|-----------------------------|------------------|
| <b>GENERAL GOVERNMENT</b>                 |                  |                  |                  |                             |                  |
| Assessment                                | 47,650           | 45,516           | 84,650           | 64,550                      | 49,460           |
| Auditing Services                         | 27,500           | 30,444           | 35,250           | 44,148                      | 39,000           |
| City Attorney                             | 212,473          | 180,857          | 229,774          | 212,273                     | 224,254          |
| City Clerk                                | 271,196          | 290,123          | 272,281          | 251,374                     | 285,974          |
| Commissioners                             | 4,573            | 4,572            | 4,572            | 4,496                       | 4,572            |
| Common Council                            | 54,646           | 57,122           | 55,265           | 45,900                      | 53,865           |
| Community Enrichment                      | 250,379          | 254,200          | 348,445          | 377,283                     | 386,539          |
| Elections                                 | 42,039           | 36,917           | 42,192           | 15,912                      | 38,900           |
| Finance                                   | 401,019          | 494,974          | 551,066          | 567,987                     | 584,775          |
| Human Resources                           | 415,536          | 300,964          | 350,684          | 323,420                     | 443,676          |
| Information Technology                    | 405,134          | 399,634          | 398,241          | 392,597                     | 431,666          |
| Mayor                                     | 220,800          | 223,030          | 233,855          | 225,225                     | 245,850          |
| Municipal Building Maintenance            | 114,500          | 113,269          | 134,600          | 125,430                     | 144,200          |
| Municipal Judge                           | 53,634           | 59,976           | 63,448           | 74,598                      | 80,617           |
| Office Equipment & Supplies               | 19,800           | 22,137           | 21,000           | 15,941                      | 24,000           |
| Planning/Community Development            | 343,105          | 180,147          | 295,564          | 251,281                     | 296,700          |
| SPAR Building Maintenance                 | 70,100           | 63,522           | 75,400           | 75,559                      | 70,300           |
| <b>TOTAL GENERAL GOVERNMENT</b>           | <b>2,954,084</b> | <b>2,757,404</b> | <b>3,196,287</b> | <b>3,067,973</b>            | <b>3,404,348</b> |
| <b>PUBLIC SAFETY</b>                      |                  |                  |                  |                             |                  |
| Ambulance                                 | 91,475           | 87,595           | 86,425           | 89,203                      | 95,525           |
| Building Inspection                       | 219,492          | 254,355          | 238,874          | 241,521                     | 250,959          |
| Police                                    | 4,114,351        | 4,115,327        | 4,374,911        | 4,450,051                   | 4,559,296        |
| School Patrol                             | 63,454           | 60,306           | 65,058           | 65,058                      | 67,250           |
| <b>TOTAL PUBLIC SAFETY</b>                | <b>4,488,772</b> | <b>4,517,583</b> | <b>4,765,268</b> | <b>4,845,833</b>            | <b>4,973,030</b> |
| <b>HEALTH &amp; SOCIAL SERVICES</b>       |                  |                  |                  |                             |                  |
| Alcohol & Other Drug Awareness            | 2,500            | 3,498            | 4,800            | 3,837                       | 4,800            |
| <b>TOTAL HEALTH &amp; SOCIAL SERVICES</b> | <b>2,500</b>     | <b>3,498</b>     | <b>4,800</b>     | <b>3,837</b>                | <b>4,800</b>     |
| <b>TRANSPORTATION</b>                     |                  |                  |                  |                             |                  |
| Bridge Maintenance                        | 13,200           | 16,461           | 13,200           | 13,155                      | 13,000           |
| Bus Subsidies                             | 44,000           | 28,795           | 44,000           | 30,053                      | 37,000           |
| Engineering                               | 476,764          | 460,193          | 521,056          | 515,883                     | 540,402          |
| Equipment Maintenance & Replacement       | 92,200           | 84,073           | 92,000           | 62,136                      | 92,000           |
| Forestry                                  | 16,500           | 10,298           | 17,500           | 13,147                      | 17,000           |
| Street Department Administration          | 208,368          | 203,509          | 221,911          | 221,836                     | 229,395          |
| Street Lighting                           | 241,000          | 244,982          | 261,000          | 244,766                     | 250,310          |
| Street Maintenance                        | 2,349,101        | 2,307,917        | 2,407,651        | 2,382,162                   | 2,571,930        |

# CITY OF KAUKAUNA

## 2026 Budget GENERAL FUND EXPENDITURES - **NON-COVERED SERVICE**

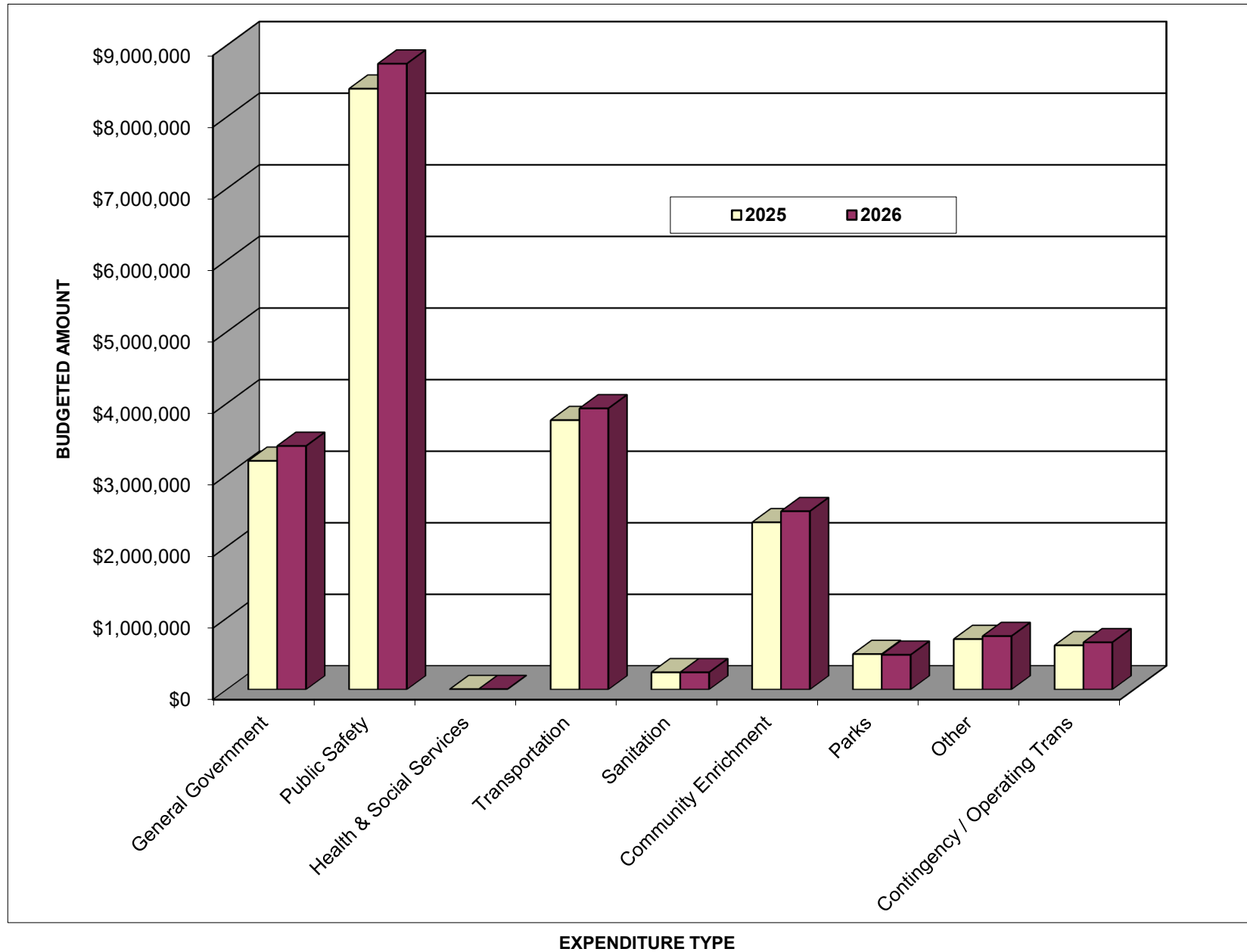
| DESCRIPTION                                                    | 2024<br>BUDGET    | 2024<br>ACTUAL    | 2025<br>BUDGET    | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET    |
|----------------------------------------------------------------|-------------------|-------------------|-------------------|-----------------------------|-------------------|
| <b>TRANSPORTATION (CON'T)</b>                                  |                   |                   |                   |                             |                   |
| Street Signs & Markers                                         | 27,250            | 28,500            | 27,500            | 21,771                      | 26,000            |
| Traffic Controls                                               | 23,000            | 41,239            | 30,000            | 32,350                      | 15,000            |
| Weed Control                                                   | 3,800             | 1,447             | 3,800             | 2,938                       | 3,500             |
| <b>TOTAL TRANSPORTATION</b>                                    | <b>3,495,183</b>  | <b>3,427,414</b>  | <b>3,639,618</b>  | <b>3,540,197</b>            | <b>3,795,537</b>  |
| <b>COMMUNITY ENRICHMENT</b>                                    |                   |                   |                   |                             |                   |
| Adult Programs                                                 | 137,857           | 81,512            | 105,251           | 96,363                      | 105,082           |
| Athletic Field                                                 | 59,000            | 55,611            | 68,500            | 60,069                      | 67,000            |
| Civic Promotions                                               | 15,000            | 51,767            | 38,400            | 20,272                      | 27,460            |
| Community Center                                               | 3,000             | 3,334             | 3,000             | 3,000                       | 3,000             |
| Dance Classes                                                  | 49,755            | 16,984            | 33,339            | 11,218                      | 0                 |
| Grignon Mansion                                                | 75,111            | 50,887            | 8,020             | 6,864                       | 6,920             |
| Library                                                        | 1,378,259         | 1,383,640         | 1,522,564         | 1,473,415                   | 1,685,157         |
| Swimming Pool                                                  | 371,671           | 371,500           | 417,824           | 420,572                     | 437,287           |
| Youth Programs                                                 | 133,630           | 134,187           | 140,726           | 135,676                     | 160,616           |
| <b>TOTAL COMMUNITY ENRICHMENT</b>                              | <b>2,223,283</b>  | <b>2,149,422</b>  | <b>2,337,624</b>  | <b>2,227,449</b>            | <b>2,492,522</b>  |
| <b>CONSERVATION &amp; DEVELOPMENT OF<br/>NATURAL RESOURCES</b> |                   |                   |                   |                             |                   |
| Parks                                                          | 148,000           | 124,722           | 185,650           | 201,458                     | 161,300           |
| 1000 Islands Environmental Center                              | 325,706           | 250,517           | 309,902           | 315,241                     | 323,810           |
| <b>TOTAL CONSERVATION</b>                                      | <b>473,706</b>    | <b>375,239</b>    | <b>495,552</b>    | <b>516,699</b>              | <b>485,110</b>    |
| <b>OTHER</b>                                                   |                   |                   |                   |                             |                   |
| Health Insurance                                               | 873,331           | 461,911           | 498,981           | 481,857                     | 518,520           |
| Property & Liability Insurance                                 | 197,555           | 213,203           | 206,002           | 212,583                     | 228,070           |
| Earmarked Funding - Staffing Assessment                        | 0                 | 0                 | 0                 | 0                           | 0                 |
| <b>TOTAL OTHER</b>                                             | <b>1,070,886</b>  | <b>675,113</b>    | <b>704,983</b>    | <b>694,440</b>              | <b>746,590</b>    |
| Contingent Expenditures                                        | 425,000           | 0                 | 618,000           | 0                           | 660,000           |
| Transfer to Debt Service/Other Funds                           | 240,000           | 940,000           | 0                 | 3,750                       | 0                 |
| <b>SUB-TOTAL NON-COVERED SERVICES</b>                          | <b>15,373,414</b> | <b>14,845,674</b> | <b>15,762,132</b> | <b>14,900,178</b>           | <b>16,561,937</b> |

# CITY OF KAUKAUNA

## 2026 Budget GENERAL FUND EXPENDITURES - COVERED SERVICE

| DESCRIPTION                       | 2024<br>BUDGET    | 2024<br>ACTUAL    | 2025<br>BUDGET    | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET    |
|-----------------------------------|-------------------|-------------------|-------------------|-----------------------------|-------------------|
| <b>PUBLIC SAFETY</b>              |                   |                   |                   |                             |                   |
| Fire                              | 3,068,181         | 3,123,671         | 3,621,685         | 3,405,731                   | 3,763,326         |
| Fire Safety                       | 6,600             | 6,542             | 7,050             | 6,600                       | 7,000             |
| <b>TOTAL PUBLIC SAFETY</b>        | <b>3,074,781</b>  | <b>3,130,214</b>  | <b>3,628,735</b>  | <b>3,412,331</b>            | <b>3,770,326</b>  |
| <b>SANITATION</b>                 |                   |                   |                   |                             |                   |
| Refuse Collection                 | 101,800           | 94,637            | 101,500           | 80,368                      | 101,500           |
| Refuse Disposal                   | 139,000           | 156,970           | 139,000           | 139,000                     | 139,000           |
| <b>TOTAL SANITATION</b>           | <b>240,800</b>    | <b>251,607</b>    | <b>240,500</b>    | <b>219,368</b>              | <b>240,500</b>    |
| <b>TRANSPORTATION</b>             |                   |                   |                   |                             |                   |
| Snow & Ice Control                | 141,500           | 66,015            | 125,500           | 120,893                     | 133,500           |
| <b>TOTAL TRANSPORTATION</b>       | <b>141,500</b>    | <b>66,015</b>     | <b>125,500</b>    | <b>120,893</b>              | <b>133,500</b>    |
| <b>SUB-TOTAL COVERED SERVICES</b> | <b>3,457,081</b>  | <b>3,447,835</b>  | <b>3,994,735</b>  | <b>3,752,592</b>            | <b>4,144,326</b>  |
| <b>TOTAL EXPENDITURES</b>         | <b>18,830,495</b> | <b>18,293,509</b> | <b>19,756,868</b> | <b>18,652,770</b>           | <b>20,706,263</b> |

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



# CITY OF KAUKAUNA

## 2026 BUDGET

### GENERAL FUND

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

| DESCRIPTION                               | PERSONNEL<br>SERVICES | NON-PERSONNEL<br>SERVICES | OUTLAY         | TOTAL<br>EXPENDITURES |
|-------------------------------------------|-----------------------|---------------------------|----------------|-----------------------|
| <b>GENERAL GOVERNMENT</b>                 |                       |                           |                |                       |
| Assessment                                | 150                   | 49,310                    | -              | 49,460                |
| Auditing Services                         | -                     | 39,000                    | -              | 39,000                |
| City Attorney                             | 217,234               | 7,020                     | -              | 224,254               |
| City Clerk                                | 246,024               | 39,950                    | -              | 285,974               |
| Commissioners                             | 4,572                 | -                         | -              | 4,572                 |
| Common Council                            | 45,115                | 8,750                     | -              | 53,865                |
| Community Enrichment                      | 271,239               | 115,300                   | -              | 386,539               |
| Elections                                 | 25,750                | 13,150                    | -              | 38,900                |
| Finance                                   | 461,173               | 120,602                   | 3,000          | 584,775               |
| Human Resources                           | 371,430               | 72,246                    | -              | 443,676               |
| Information Technology                    | 143,433               | 288,233                   | -              | 431,666               |
| Mayor                                     | 228,800               | 17,050                    | -              | 245,850               |
| Municipal Service Building                | -                     | 116,700                   | 27,500         | 144,200               |
| Municipal Judge                           | 64,867                | 14,550                    | 1,200          | 80,617                |
| Mailroom & Supplies                       | -                     | 24,000                    | -              | 24,000                |
| Planning/Community Development            | 257,770               | 36,430                    | 2,500          | 296,700               |
| SPAR Building Maintenance                 | -                     | 70,000                    | 300            | 70,300                |
| <b>TOTAL GENERAL GOVERNMENT</b>           | <b>2,337,557</b>      | <b>1,032,291</b>          | <b>34,500</b>  | <b>3,404,348</b>      |
| <b>PUBLIC SAFETY</b>                      |                       |                           |                |                       |
| Ambulance                                 | -                     | 91,525                    | 4,000          | 95,525                |
| Building Inspection                       | 150,109               | 100,850                   | -              | 250,959               |
| Police                                    | 4,191,937             | 254,456                   | 112,903        | 4,559,296             |
| School Patrol                             | 66,000                | 1,250                     | -              | 67,250                |
| <b>TOTAL PUBLIC SAFETY</b>                | <b>4,408,046</b>      | <b>448,081</b>            | <b>116,903</b> | <b>4,973,030</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                        | -                     | 13,000                    | -              | 13,000                |
| Bus Subsidies                             | -                     | 37,000                    | -              | 37,000                |
| Engineering                               | 523,552               | 8,350                     | 8,500          | 540,402               |
| Equip Maintenance & Replacement           | -                     | 92,000                    | -              | 92,000                |
| Forestry                                  | -                     | 17,000                    | -              | 17,000                |
| Street Department Administration          | 221,295               | 8,100                     | -              | 229,395               |
| Street Lighting                           | -                     | 250,310                   | -              | 250,310               |
| Street Maintenance                        | 2,439,930             | 128,600                   | 3,400          | 2,571,930             |
| Street Signs & Markers                    | -                     | 26,000                    | -              | 26,000                |
| Traffic Controls                          | -                     | 15,000                    | -              | 15,000                |
| Weed Control                              | -                     | 3,500                     | -              | 3,500                 |
| <b>TOTAL TRANSPORTATION</b>               | <b>3,184,777</b>      | <b>598,860</b>            | <b>11,900</b>  | <b>3,795,537</b>      |

# CITY OF KAUKAUNA

## 2026 BUDGET

### GENERAL FUND

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

| DESCRIPTION                                                    | PERSONNEL<br>SERVICES | NON-PERSONNEL<br>SERVICES | OUTLAY         | TOTAL<br>EXPENDITURES |
|----------------------------------------------------------------|-----------------------|---------------------------|----------------|-----------------------|
| <b>COMMUNITY ENRICHMENT</b>                                    |                       |                           |                |                       |
| Adult Sports                                                   | 97,482                | 7,600                     | -              | 105,082               |
| Athletic Field                                                 | -                     | 63,000                    | 4,000          | 67,000                |
| Civic Promotions                                               | -                     | 27,460                    | -              | 27,460                |
| Community Center                                               | -                     | 3,000                     | -              | 3,000                 |
| Dance Classes                                                  | -                     | -                         | -              | -                     |
| Grignon Mansion                                                | -                     | 6,920                     | -              | 6,920                 |
| Library                                                        | 991,259               | 684,398                   | 9,500          | 1,685,157             |
| Swimming Pool                                                  | 285,487               | 148,800                   | 3,000          | 437,287               |
| Youth Sports                                                   | 119,666               | 37,950                    | 3,000          | 160,616               |
| <b>TOTAL COMMUNITY ENRICHMENT</b>                              | <b>1,493,894</b>      | <b>979,128</b>            | <b>19,500</b>  | <b>2,492,522</b>      |
| <b>CONSERVATION &amp; DEVELOPMENT OF<br/>NATURAL RESOURCES</b> |                       |                           |                |                       |
| Parks                                                          | -                     | 147,300                   | 14,000         | 161,300               |
| 1000 Islands Environmental Center                              | 271,310               | 51,000                    | 1,500          | 323,810               |
| <b>TOTAL CONSERVATION</b>                                      | <b>271,310</b>        | <b>198,300</b>            | <b>15,500</b>  | <b>485,110</b>        |
| <b>OTHER</b>                                                   |                       |                           |                |                       |
| Health Insurance                                               | 518,520               | -                         | -              | 518,520               |
| Property & Liability Insurance                                 | -                     | 228,070                   | -              | 228,070               |
| Earmarked Funding - Staffing Assessment                        | -                     | -                         | -              | -                     |
| <b>TOTAL OTHER</b>                                             | <b>518,520</b>        | <b>228,070</b>            | <b>-</b>       | <b>746,590</b>        |
| Contingent Expenditures                                        | -                     | 660,000                   | -              | 660,000               |
| Transfer to Debt Service                                       | -                     | -                         | -              | -                     |
| <b>SUB-TOTAL NON-COVERED SERVICES</b>                          | <b>12,214,104</b>     | <b>4,149,530</b>          | <b>198,303</b> | <b>16,561,937</b>     |

# CITY OF KAUKAUNA

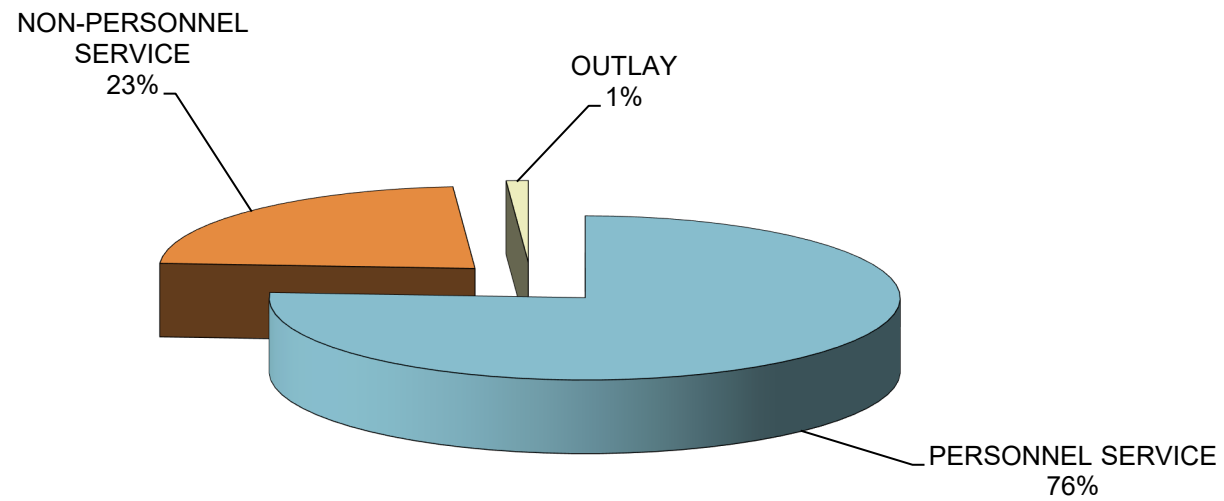
## 2026 BUDGET

### GENERAL FUND

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

| DESCRIPTION                       | PERSONNEL<br>SERVICES | NON-PERSONNEL<br>SERVICES | OUTLAY  | TOTAL<br>EXPENDITURES |
|-----------------------------------|-----------------------|---------------------------|---------|-----------------------|
| <b>PUBLIC SAFETY</b>              |                       |                           |         |                       |
| Fire                              | 3,522,141             | 206,785                   | 34,400  | 3,763,326             |
| Fire Safety                       | -                     | 7,000                     | -       | 7,000                 |
| <b>TOTAL PUBLIC SAFETY</b>        | 3,522,141             | 213,785                   | 34,400  | 3,770,326             |
| <b>TRANSPORTATION</b>             |                       |                           |         |                       |
| Snow & Ice Removal                | -                     | 133,500                   | -       | 133,500               |
| <b>TOTAL TRANSPORTATION</b>       | -                     | 133,500                   | -       | 133,500               |
| <b>SANITATION</b>                 |                       |                           |         |                       |
| Refuse Collection                 | -                     | 101,500                   | -       | 101,500               |
| Refuse Disposal                   | -                     | 139,000                   | -       | 139,000               |
| <b>TOTAL SANITATION</b>           | -                     | 240,500                   | -       | 240,500               |
| <b>SUB-TOTAL COVERED SERVICES</b> | 3,522,141             | 587,785                   | 34,400  | 4,144,326             |
| <b>TOTAL EXPENDITURES</b>         | 15,736,245            | 4,737,315                 | 232,703 | 20,706,263            |

**CITY OF KAUKAUNA**  
**2026 Budgeted General Fund Expenditures by Type**



# CITY OF KAUKAUNA

## 2026 BUDGET

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

| DESCRIPTION                                               | 2024<br>BUDGET | 2024<br>ACTUAL   | 2025<br>BUDGET | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET |
|-----------------------------------------------------------|----------------|------------------|----------------|-----------------------------|----------------|
| <b>REVENUE</b>                                            |                |                  |                |                             |                |
| Property Taxes                                            |                |                  |                |                             |                |
| Kaukauna School District Aids                             | 15,000         | 15,000           | 0              | 0                           | 0              |
| Outagamie County Aids                                     | 10,000         | 10,000           | 0              | 0                           | 0              |
| Donations & Contributions                                 | 15,000         | 20,504           | 0              | 30,000                      | 20,000         |
| <b>TOTAL REVENUE</b>                                      | <b>40,000</b>  | <b>45,504</b>    | <b>0</b>       | <b>30,000</b>               | <b>20,000</b>  |
| <b>NON-PERSONNEL SERVICES</b>                             |                |                  |                |                             |                |
| Miscellaneous                                             | 0              | 263,548          | 0              | 0                           | 0              |
| Transfer to General Fund                                  | 40,000         | 40,000           | 0              | 15,000                      | 15,000         |
| Restricted/Other                                          | 0              | 5,531            | 0              | 22,800                      | 9,000          |
| <b>TOTAL NONPERSONNEL SERVICES</b>                        | <b>40,000</b>  | <b>309,080</b>   | <b>0</b>       | <b>37,800</b>               | <b>24,000</b>  |
| <b>TOTAL EXPENDITURES</b>                                 | <b>40,000</b>  | <b>309,080</b>   | <b>0</b>       | <b>37,800</b>               | <b>24,000</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 REVENUES OVER<br/>EXPENDITURES</b> | <b>0</b>       | <b>(263,576)</b> | <b>0</b>       | <b>(7,800)</b>              | <b>(4,000)</b> |

Cash Balance at December 31, 2024

12,562

Cash Balance at December 31, 2025

4,762

Cash Balance at December 31, 2026

762

# CITY OF KAUKAUNA

## 2026 BUDGET

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

| DESCRIPTION                                                                      | 2024<br>BUDGET | 2024<br>ACTUAL   | 2025<br>BUDGET  | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET |
|----------------------------------------------------------------------------------|----------------|------------------|-----------------|-----------------------------|----------------|
| <b>REVENUE</b>                                                                   |                |                  |                 |                             |                |
| Loan Payments                                                                    | 105,000        | 93,966           | 80,000          | 139,022                     | 100,000        |
| Interest                                                                         | 48,000         | 64,665           | 52,000          | 53,714                      | 52,000         |
| <b>TOTAL REVENUE</b>                                                             | <b>153,000</b> | <b>158,631</b>   | <b>132,000</b>  | <b>192,735</b>              | <b>152,000</b> |
| <b>EXPENDITURES</b>                                                              |                |                  |                 |                             |                |
| Economic Development                                                             | 150,000        | 273,441          | 150,000         | 60,000                      | 100,000        |
| <b>TOTAL EXPENDITURES</b>                                                        | <b>150,000</b> | <b>273,441</b>   | <b>150,000</b>  | <b>60,000</b>               | <b>100,000</b> |
| <b>OTHER FINANCING SOURCES</b>                                                   |                |                  |                 |                             |                |
| Transfer In from General Fund                                                    | 0              | 0                | 0               | 3,750                       | 0              |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                             | <b>0</b>       | <b>0</b>         | <b>0</b>        | <b>3,750</b>                | <b>0</b>       |
| <b>EXCESS (DEFICIT) OF REVENUE, OTHER<br/>FINANC. SOURCES &amp; EXPENDITURES</b> | <b>3,000</b>   | <b>(114,811)</b> | <b>(18,000)</b> | <b>136,485</b>              | <b>52,000</b>  |

|                                   |         |         |           |
|-----------------------------------|---------|---------|-----------|
| Cash Balance at December 31, 2024 | 861,834 |         |           |
| Cash Balance at December 31, 2025 |         | 998,319 |           |
| Cash Balance at December 31, 2026 |         |         | 1,050,319 |

# CITY OF KAUKAUNA

## 2026 BUDGET

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

| DESCRIPTION                                                                       | 2024<br>BUDGET     | 2024<br>ACTUAL     | 2025<br>BUDGET   | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET   |
|-----------------------------------------------------------------------------------|--------------------|--------------------|------------------|-----------------------------|------------------|
| <b>REVENUE</b>                                                                    |                    |                    |                  |                             |                  |
| Special Assessments                                                               | 1,100,000          | 1,766,474          | 1,400,000        | 1,942,200                   | 1,956,570        |
| Interest On Special Assessments                                                   | 175,000            | 118,494            | 200,000          | 295,000                     | 300,000          |
| <b>TOTAL REVENUE</b>                                                              | <b>1,275,000</b>   | <b>1,884,967</b>   | <b>1,600,000</b> | <b>2,237,200</b>            | <b>2,256,570</b> |
| <b>EXPENDITURES</b>                                                               |                    |                    |                  |                             |                  |
| Sanitary Sewer Improvements                                                       | 0                  | 0                  | 0                | 0                           | 0                |
| Street Improvements                                                               | 1,500,000          | 1,536,000          | 1,500,000        | 1,610,535                   | 1,925,000        |
| Sidewalk Improvements                                                             | 260,000            | 613,000            | 0                | 40,000                      | 150,000          |
| Utility Systems Improvements                                                      | 325,000            | 601,000            | 431,000          | 744,002                     | 661,000          |
| <b>TOTAL EXPENDITURES</b>                                                         | <b>2,085,000</b>   | <b>2,750,000</b>   | <b>1,931,000</b> | <b>2,394,537</b>            | <b>2,736,000</b> |
| <b>OTHER FINANCING USES</b>                                                       |                    |                    |                  |                             |                  |
| Operating Transfer to Debt Service                                                | 205,000            | 205,000            | 150,000          | 150,000                     | 100,000          |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                              | <b>205,000</b>     | <b>205,000</b>     | <b>150,000</b>   | <b>150,000</b>              | <b>100,000</b>   |
| <b>EXCESS (DEFICIT) OF REVENUE &amp; OTHER<br/>FINANCING SOURCES OVER EXPEND.</b> | <b>(1,015,000)</b> | <b>(1,070,033)</b> | <b>(481,000)</b> | <b>(307,338)</b>            | <b>(579,430)</b> |

|                                   |         |          |           |
|-----------------------------------|---------|----------|-----------|
| Cash Balance at December 31, 2024 | 268,339 |          |           |
| Cash Balance at December 31, 2025 |         | (38,999) |           |
| Cash Balance at December 31, 2026 |         |          | (618,429) |

**CITY OF KAUKAUNA**  
**2026 BUDGET**  
*GRIGNON MANSION (219)*  
**REVENUE & EXPENDITURE SUMMARY**

| <i>DESCRIPTION</i>                                                              | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|---------------------------------------------------------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>REVENUE</b>                                                                  |                        |                        |                        |                                      |                        |
| Community Foundation                                                            | 7,000                  | 7,121                  | 7,000                  | 8,115                                | 8,000                  |
| Donations, Grants, Contributions                                                | 28,000                 | 24,800                 | 10,000                 | 10,000                               | 5,000                  |
| <b>TOTAL REVENUE</b>                                                            | <b>35,000</b>          | <b>31,921</b>          | <b>17,000</b>          | <b>18,115</b>                        | <b>13,000</b>          |
| <b>OTHER FINANCING USES</b>                                                     |                        |                        |                        |                                      |                        |
| Transfer to General Fund                                                        | 35,000                 | 32,515                 | 17,000                 | 17,000                               | 13,000                 |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                            | <b>35,000</b>          | <b>32,515</b>          | <b>17,000</b>          | <b>17,000</b>                        | <b>13,000</b>          |
| <b>EXCESS (DEFICIT) OF REVENUE, OTHER<br/>FINANCING USES &amp; EXPENDITURES</b> | <b>0</b>               | <b>(594)</b>           | <b>0</b>               | <b>1,115</b>                         | <b>0</b>               |
| <b>Cash Balance at December 31, 2024</b>                                        | <b>0</b>               |                        |                        |                                      |                        |
| <b>Cash Balance at December 31, 2025</b>                                        |                        |                        |                        | <b>1,115</b>                         |                        |
| <b>Cash Balance at December 31, 2026</b>                                        |                        |                        |                        |                                      | <b>1,115</b>           |

# CITY OF KAUKAUNA

## 2026 BUDGET

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

| DESCRIPTION                                                                     | 2024<br>BUDGET  | 2024<br>ACTUAL  | 2025<br>BUDGET | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET |
|---------------------------------------------------------------------------------|-----------------|-----------------|----------------|-----------------------------|----------------|
| <b>REVENUE</b>                                                                  |                 |                 |                |                             |                |
| Recycling And Garbage Collection                                                | 380,000         | 384,226         | 395,500        | 392,000                     | 400,000        |
| Other Revenue                                                                   | 15,000          | 9,066           | 15,000         | 10,000                      | 10,000         |
| <b>TOTAL REVENUE</b>                                                            | <b>395,000</b>  | <b>393,292</b>  | <b>410,500</b> | <b>402,000</b>              | <b>410,000</b> |
| <b>EXPENDITURES</b>                                                             |                 |                 |                |                             |                |
| General Supplies                                                                | 10,000          | 26,932          | 10,000         | 0                           | 5,000          |
| Refuse Disposal                                                                 | 216,000         | 216,000         | 127,000        | 127,000                     | 127,000        |
| <b>TOTAL EXPENDITURES</b>                                                       | <b>226,000</b>  | <b>242,932</b>  | <b>137,000</b> | <b>127,000</b>              | <b>132,000</b> |
| <b>OTHER FINANCING USES</b>                                                     |                 |                 |                |                             |                |
| Transfer to General Fund                                                        | 229,000         | 229,000         | 229,000        | 229,000                     | 250,000        |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                            | <b>229,000</b>  | <b>229,000</b>  | <b>229,000</b> | <b>229,000</b>              | <b>250,000</b> |
| <b>EXCESS (DEFICIT) OF REVENUE, OTHER<br/>FINANCING USES &amp; EXPENDITURES</b> | <b>(60,000)</b> | <b>(78,640)</b> | <b>44,500</b>  | <b>46,000</b>               | <b>28,000</b>  |

|                                   |          |          |          |
|-----------------------------------|----------|----------|----------|
| Cash Balance at December 31, 2024 | (89,438) |          |          |
| Cash Balance at December 31, 2025 |          | (43,438) |          |
| Cash Balance at December 31, 2026 |          |          | (15,438) |

# CITY OF KAUKAUNA

## 2026 BUDGET

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

| DESCRIPTION                                                                       | 2024<br>BUDGET | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET |
|-----------------------------------------------------------------------------------|----------------|----------------|----------------|-----------------------------|----------------|
| <b>REVENUE</b>                                                                    |                |                |                |                             |                |
| Registration Fee                                                                  | 165,000        | 159,577        | 150,000        | 153,806                     | 150,000        |
| <b>TOTAL REVENUE</b>                                                              | 165,000        | 159,577        | 150,000        | 153,806                     | 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                                                | 185,000        | 185,000        | 114,000        | 114,000                     | 165,000        |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                              | 185,000        | 185,000        | 114,000        | 114,000                     | 165,000        |
| <b>EXCESS (DEFICIT) OF REVENUE &amp; OTHER<br/>FINANCING SOURCES OVER EXPEND.</b> | (20,000)       | (25,423)       | 36,000         | 39,806                      | (15,000)       |

Cash Balance at December 31, 2024 (21,266)

Cash Balance at December 31, 2025 18,540

Cash Balance at December 31, 2026 3,540

# CITY OF KAUKAUNA

## 2026 BUDGET

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

| DESCRIPTION                                                                     | 2024<br>BUDGET   | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET  |
|---------------------------------------------------------------------------------|------------------|----------------|----------------|-----------------------------|-----------------|
| <b>REVENUE</b>                                                                  |                  |                |                |                             |                 |
| Thilmany Mill                                                                   | 64,000           | 45,022         | 60,000         | 61,015                      | 60,000          |
| Nicolet Mill                                                                    | 22,000           | 14,828         | 20,000         | 22,345                      | 20,000          |
| <b>TOTAL REVENUE</b>                                                            | <b>86,000</b>    | <b>59,850</b>  | <b>80,000</b>  | <b>83,360</b>               | <b>80,000</b>   |
| <b>EXPENDITURES</b>                                                             |                  |                |                |                             |                 |
| Contractual Services                                                            | 0                | 0              | 0              | 0                           | 0               |
| Park Equipment Outlay                                                           | 175,000          | 0              | 0              | 0                           | 0               |
| Thilmany Tip Fee Expenditures                                                   | 0                | 0              | 0              | 0                           | 0               |
| <b>TOTAL EXPENDITURES</b>                                                       | <b>175,000</b>   | <b>0</b>       | <b>0</b>       | <b>0</b>                    | <b>0</b>        |
| <b>OTHER FINANCING USES</b>                                                     |                  |                |                |                             |                 |
| Transfer to Capital Projects                                                    | 50,000           | 40,000         | 50,000         | 115,000                     | 100,000         |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                            | <b>50,000</b>    | <b>40,000</b>  | <b>50,000</b>  | <b>115,000</b>              | <b>100,000</b>  |
| <b>EXCESS (DEFICIT) OF REVENUE, OTHER<br/>FINANCING USES &amp; EXPENDITURES</b> | <b>(139,000)</b> | <b>19,850</b>  | <b>30,000</b>  | <b>(31,640)</b>             | <b>(20,000)</b> |
| <b>Cash Balance at December 31, 2024</b>                                        | <b>126,266</b>   |                |                |                             |                 |
| <b>Cash Balance at December 31, 2025</b>                                        |                  |                |                | <b>94,626</b>               |                 |
| <b>Cash Balance at December 31, 2026</b>                                        |                  |                |                |                             | <b>74,626</b>   |

# CITY OF KAUKAUNA

## 2026 BUDGET

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

| DESCRIPTION                                                                     | 2024<br>BUDGET | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET |
|---------------------------------------------------------------------------------|----------------|----------------|----------------|-----------------------------|----------------|
| <b>REVENUE</b>                                                                  |                |                |                |                             |                |
| Property Taxes                                                                  | 3,500          | 3,500          | 3,500          | 3,500                       | 3,550          |
| Village of Little Chute Reimbursement                                           | 1,487          | 1,523          | 1,500          | 1,527                       | 1,546          |
| <b>TOTAL REVENUE</b>                                                            | <b>4,987</b>   | <b>5,023</b>   | <b>5,000</b>   | <b>5,027</b>                | <b>5,096</b>   |
| <b>EXPENDITURES</b>                                                             |                |                |                |                             |                |
| Boardwalk Bridge Insurance                                                      | 2,553          | 2,678          | 2,579          | 2,705                       | 2,732          |
| Boardwalk Bridge - Utilities                                                    | 420            | 364            | 420            | 349                         | 360            |
| Boardwalk Bridge Maintenance                                                    | 2,000          | 0              | 2,000          | 0                           | 2,000          |
| <b>TOTAL EXPENDITURES</b>                                                       | <b>4,973</b>   | <b>3,042</b>   | <b>4,999</b>   | <b>3,054</b>                | <b>5,092</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<br/>FINANCING USES &amp; EXPENDITURES</b> | <b>14</b>      | <b>1,980</b>   | <b>1</b>       | <b>1,973</b>                | <b>4</b>       |

Cash Balance at December 31, 2024

5,687

Cash Balance at December 31, 2025

7,660

Cash Balance at December 31, 2026

7,664

# CITY OF KAUKAUNA

## 2026 BUDGET

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

| DESCRIPTION                                                                            | 2024<br>BUDGET     | 2024<br>ACTUAL     | 2025<br>BUDGET     | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET     |
|----------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| <b>REVENUE</b>                                                                         |                    |                    |                    |                             |                    |
| Property Tax                                                                           | 4,435,704          | 4,435,704          | 4,599,480          | 4,599,480                   | 4,855,099          |
| Interest Income                                                                        | 0                  | 33,371             | 0                  | 0                           | 0                  |
| <b>TOTAL REVENUE</b>                                                                   | <b>4,435,704</b>   | <b>4,469,075</b>   | <b>4,599,480</b>   | <b>4,599,480</b>            | <b>4,855,099</b>   |
| <b>EXPENDITURES</b>                                                                    |                    |                    |                    |                             |                    |
| Principal Payment                                                                      | 5,436,000          | 5,436,000          | 5,494,000          | 5,494,000                   | 7,285,000          |
| Interest Payment                                                                       | 1,882,920          | 1,882,920          | 2,604,934          | 2,604,934                   | 2,525,019          |
| Debt Service Fees                                                                      | 115,000            | 136,601            | 115,000            | 129,038                     | 115,000            |
| <b>TOTAL EXPENDITURES</b>                                                              | <b>7,433,920</b>   | <b>7,455,522</b>   | <b>8,213,934</b>   | <b>8,227,972</b>            | <b>9,925,019</b>   |
| <b>EXCESS (DEFICIT) REVENUES OVER<br/>EXPENDITURES</b>                                 | <b>(2,998,216)</b> | <b>(2,986,447)</b> | <b>(3,614,454)</b> | <b>(3,628,492)</b>          | <b>(5,069,920)</b> |
| <b>OTHER FINANCING SOURCES</b>                                                         |                    |                    |                    |                             |                    |
| Refinancing Outstanding Debt                                                           | 0                  | 0                  | 0                  | 0                           | 0                  |
| Premium Issuance (Interest Payment)                                                    | 220,000            | 597,620            | 220,000            | 333,060                     | 300,000            |
| Operating Transfer In                                                                  | 2,709,250          | 2,713,248          | 3,178,454          | 3,449,819                   | 4,818,515          |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                                   | <b>2,929,250</b>   | <b>3,310,867</b>   | <b>3,398,454</b>   | <b>3,782,879</b>            | <b>5,118,515</b>   |
| <b>EXCESS (DEFICIT) OF REVENUE &amp; OTHER<br/>FINANCING SOURCES OVER EXPENDITURES</b> | <b>(68,966)</b>    | <b>324,420</b>     | <b>(216,000)</b>   | <b>154,387</b>              | <b>48,595</b>      |

#### Operating Transfers

|                                       | 2025             | 2026             |
|---------------------------------------|------------------|------------------|
| TID #4                                | 0                | 0                |
| TID #5                                | 1,213,981        | 1,513,840        |
| TID #6                                | 263,900          | 0                |
| TID #8                                | 690,545          | 300,925          |
| TID #9                                | 0                | 0                |
| TID #10                               | 95,638           | 98,013           |
| TID #11                               | 0                | 0                |
| TID #12                               | 313,578          | 1,686,103        |
| ERTIF                                 | 16,813           | 16,363           |
| Transfer from General Fund            | 250,000          | 0                |
| Municipal Service Building Fund (404) | 41,365           | 40,000           |
| Vehicle Registration Fee Fund (221)   | 114,000          | 165,000          |
| TIF Debt Repayment (465)              | 300,000          | 225,000          |
| TIF Debt Repayment (450)              | 0                | 673,272          |
| Special Assessment Fund (215)         | 150,000          | 100,000          |
|                                       | <b>3,449,819</b> | <b>4,818,515</b> |

**CITY OF KAUKAUNA**  
**2026 BUDGET**  
*INDUSTRIAL PARK FUND (401)*  
**REVENUE & EXPENDITURE SUMMARY**

| <i>DESCRIPTION</i>                                                               | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|----------------------------------------------------------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>REVENUE</b>                                                                   |                        |                        |                        |                                      |                        |
| Interest Income                                                                  | 0                      | 52,417                 | 0                      | 0                                    | 0                      |
| Other Revenue - Loan Repayment                                                   | 0                      | 0                      | 0                      | 0                                    | 0                      |
| Other Revenue - Land Sales                                                       | 0                      | 555,944                | 0                      | 0                                    | 0                      |
| <b>TOTAL REVENUE</b>                                                             | <b>0</b>               | <b>608,361</b>         | <b>0</b>               | <b>0</b>                             | <b>0</b>               |
| <b>EXPENDITURES</b>                                                              |                        |                        |                        |                                      |                        |
| Industrial Park Expenditures                                                     | 1,000                  | 527                    | 1,000                  | 516                                  | 600                    |
| <b>TOTAL EXPENDITURES</b>                                                        | <b>1,000</b>           | <b>527</b>             | <b>1,000</b>           | <b>516</b>                           | <b>600</b>             |
| <b>OTHER FINANCING USES</b>                                                      |                        |                        |                        |                                      |                        |
| Repayment of Due To General Fund                                                 | 240,000                | 240,000                | 0                      | 0                                    | 0                      |
| Transfer to Debt Service Fund                                                    | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                             | <b>240,000</b>         | <b>240,000</b>         | <b>0</b>               | <b>0</b>                             | <b>0</b>               |
| <b>EXCESS (DEFICIT) OF REVENUE, OTHER<br/>FINANC. SOURCES &amp; EXPENDITURES</b> | <b>(241,000)</b>       | <b>367,834</b>         | <b>(1,000)</b>         | <b>(516)</b>                         | <b>(600)</b>           |

|                                   |         |         |         |
|-----------------------------------|---------|---------|---------|
| Cash Balance at December 31, 2024 | 926,712 |         |         |
| Cash Balance at December 31, 2025 |         | 926,196 |         |
| Cash Balance at December 31, 2026 |         |         | 925,596 |

# CITY OF KAUKAUNA

## 2026 BUDGET

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

| DESCRIPTION                                                                      | 2024<br>BUDGET  | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET  |
|----------------------------------------------------------------------------------|-----------------|----------------|----------------|-----------------------------|-----------------|
| <b>REVENUE</b>                                                                   |                 |                |                |                             |                 |
| Property Taxes - General                                                         | 0               | 0              | 0              | 0                           | 0               |
| Interest Income                                                                  | 15,000          | 38,313         | 30,000         | 31,207                      | 28,000          |
| Other Revenue                                                                    | 0               | 0              | 0              | 0                           | 0               |
| <b>TOTAL REVENUE</b>                                                             | <b>15,000</b>   | <b>38,313</b>  | <b>30,000</b>  | <b>31,207</b>               | <b>28,000</b>   |
| <b>EXPENDITURES</b>                                                              |                 |                |                |                             |                 |
| Office Equipment                                                                 | 0               | 1,735          | 0              | 2,276                       | 0               |
| Municipal Service Building                                                       | 612             | 612            | 612            | 612                         | 612             |
| <b>TOTAL EXPENDITURES</b>                                                        | <b>612</b>      | <b>2,347</b>   | <b>612</b>     | <b>2,888</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                                                    | 35,000          | 38,998         | 20,000         | 41,365                      | 40,000          |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                             | <b>35,000</b>   | <b>38,998</b>  | <b>20,000</b>  | <b>41,365</b>               | <b>40,000</b>   |
| <b>EXCESS (DEFICIT) OF REVENUE, OTHER<br/>FINANC. SOURCES &amp; EXPENDITURES</b> | <b>(20,612)</b> | <b>(3,031)</b> | <b>9,388</b>   | <b>(13,046)</b>             | <b>(12,612)</b> |

Cash Balance at December 31, 2024 735,597

Cash Balance at December 31, 2025 722,551

Cash Balance at December 31, 2026 709,939

# CITY OF KAUKAUNA

## 2026 BUDGET

ErTID #1 FUND (450)

### REVENUE & EXPENDITURE SUMMARY

"Lehrer LandFill"

| DESCRIPTION                                                                      | 2024<br>BUDGET | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET   |
|----------------------------------------------------------------------------------|----------------|----------------|----------------|-----------------------------|------------------|
| <b>REVENUE</b>                                                                   |                |                |                |                             |                  |
| Property Taxes - TIF                                                             | 113,096        | 113,096        | 121,915        | 121,915                     | 128,657          |
| Personal Property State Aid                                                      | 0              | 0              | 0              | 0                           | 0                |
| Other Revenue                                                                    | 0              | 0              | 0              | 0                           | 0                |
| <b>TOTAL REVENUE</b>                                                             | <b>113,096</b> | <b>113,096</b> | <b>121,915</b> | <b>121,915</b>              | <b>128,657</b>   |
| <b>EXPENDITURES</b>                                                              |                |                |                |                             |                  |
| Interest                                                                         | 0              | 327,543        | 0              | 0                           | 0                |
| Remediation Cost                                                                 | 2,500          | 2,438          | 2,500          | 8,104                       | 2,500            |
| Marketing & Administration                                                       | 500            | 4,536          | 500            | 150                         | 500              |
| <b>TOTAL EXPENDITURES</b>                                                        | <b>3,000</b>   | <b>334,516</b> | <b>3,000</b>   | <b>8,254</b>                | <b>3,000</b>     |
| <b>OTHER FINANCING SOURCES</b>                                                   |                |                |                |                             |                  |
| Transfer From TID#6 as Recipient TID                                             | 420,000        | 420,000        | 364,733        | 364,733                     | 0                |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                             | <b>420,000</b> | <b>420,000</b> | <b>364,733</b> | <b>364,733</b>              | <b>0</b>         |
| <b>OTHER FINANCING SOURCES (USES)</b>                                            |                |                |                |                             |                  |
| Repayment of Due To Debt Service Fund                                            | 0              | 0              | 0              | 0                           | 673,272          |
| Transfer to Debt Service Fund                                                    | 165,188        | 165,188        | 16,813         | 16,813                      | 16,363           |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                             | <b>165,188</b> | <b>165,188</b> | <b>16,813</b>  | <b>16,813</b>               | <b>689,635</b>   |
| <b>EXCESS (DEFICIT) OF REVENUE, OTHER<br/>FINANC. SOURCES &amp; EXPENDITURES</b> | <b>364,909</b> | <b>33,392</b>  | <b>466,836</b> | <b>461,582</b>              | <b>(563,978)</b> |

Cash Balance at December 31, 2024

345,912

Cash Balance at December 31, 2025

807,493

Cash Balance at December 31, 2026

243,516

# CITY OF KAUKAUNA

## 2026 BUDGET

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

#### REVENUE & EXPENDITURE SUMMARY

*"Downtown District"*

| DESCRIPTION                                                                      | 2024<br>BUDGET | 2024<br>ACTUAL   | 2025<br>BUDGET | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET   |
|----------------------------------------------------------------------------------|----------------|------------------|----------------|-----------------------------|------------------|
| <b>REVENUE</b>                                                                   |                |                  |                |                             |                  |
| Property Taxes - TIF                                                             | 130,558        | 130,558          | 145,280        | 145,280                     | 133,563          |
| Personal Property State Aid                                                      | 4,929          | 4,929            | 23,565         | 23,565                      | 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>138,979</b> | <b>138,980</b>   | <b>172,337</b> | <b>172,337</b>              | <b>160,620</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                                                                    | 20,000         | 290,035          | 20,000         | 0                           | 20,000           |
| Marketing & Administration                                                       | 500            | 150              | 500            | 150                         | 50,500           |
| Developers Incentives                                                            | 0              | 0                | 0              | 0                           | 0                |
| Interest                                                                         | 0              | 81,094           | 0              | 0                           | 0                |
| <b>TOTAL EXPENDITURES</b>                                                        | <b>20,500</b>  | <b>371,279</b>   | <b>20,500</b>  | <b>150</b>                  | <b>70,500</b>    |
| <b>OTHER FINANCING USES</b>                                                      |                |                  |                |                             |                  |
| Transfer to Debt Service Fund                                                    | 50,750         | 50,750           | 0              | 0                           | 0                |
| Transfer 423 for Wayfinding Sign Project                                         | 0              | 0                | 0              | 0                           | 227,800          |
| Repayment of Due To General Fund                                                 | 0              | 0                | 0              | 0                           | 0                |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                             | <b>50,750</b>  | <b>50,750</b>    | <b>0</b>       | <b>0</b>                    | <b>227,800</b>   |
| <b>EXCESS (DEFICIT) OF REVENUE, OTHER<br/>FINANC. SOURCES &amp; EXPENDITURES</b> | <b>67,729</b>  | <b>(283,050)</b> | <b>151,837</b> | <b>172,187</b>              | <b>(137,680)</b> |

Cash Balance at December 31, 2024

265,067

Cash Balance at December 31, 2025

437,254

Cash Balance at December 31, 2026

299,574

# CITY OF KAUKAUNA

## 2026 BUDGET

TAX INCREMENTAL DISTRICT #5 FUND (465)

REVENUE & EXPENDITURE SUMMARY

"Commerce Crossing" (Former Dog Track Site)

| DESCRIPTION                                                                  | 2024               |                  | 2025               |                    | 2026             |
|------------------------------------------------------------------------------|--------------------|------------------|--------------------|--------------------|------------------|
|                                                                              | BUDGET             | ACTUAL           | BUDGET             | ESTIMATED ACTUAL   | BUDGET           |
| <b>REVENUE</b>                                                               |                    |                  |                    |                    |                  |
| Property Taxes - TIF                                                         | 383,705            | 383,705          | 425,772            | 425,772            | 685,401          |
| Personal Property State Aid                                                  | 1,828              | 1,828            | 24,142             | 24,142             | 236,231          |
| State Computer Aids                                                          | 152                | 152              | 152                | 152                | 152              |
| In Lieu of Tax - Medical Facility                                            | 107,000            | 123,183          | 110,000            | 82,000             | 82,000           |
| Interest Income                                                              | 0                  | 188,450          | 60,000             | 276,540            | 250,000          |
| Other Revenue (Land Sales)                                                   | 500,000            | 0                | 0                  | 0                  | 0                |
| <b>TOTAL REVENUE</b>                                                         | <b>992,685</b>     | <b>697,318</b>   | <b>620,066</b>     | <b>808,606</b>     | <b>1,253,784</b> |
| <b>OTHER FINANCING SOURCES</b>                                               |                    |                  |                    |                    |                  |
| G.O. Borrowing                                                               | 6,000,000          | 7,920,000        | 0                  | 0                  | 0                |
| Transfer From TID#6 as Recipient TID                                         | 240,000            | 240,000          | 600,000            | 600,000            | 850,000          |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                         | <b>6,240,000</b>   | <b>8,160,000</b> | <b>600,000</b>     | <b>600,000</b>     | <b>850,000</b>   |
| <b>EXPENDITURES</b>                                                          |                    |                  |                    |                    |                  |
| Property Acquisition                                                         | 1,450              | 1,448            | 1,500              | 1,000              | 1,500            |
| Marketing & Administration                                                   | 150                | 11,128           | 150                | 612                | 150              |
| Developers' Incentive                                                        | 7,377,000          | 477,000          | 6,000,000          | 900,000            | 350,000          |
| Interest                                                                     | 0                  | 1,156,720        | 0                  | 0                  | 0                |
| Bond Issuance Expense                                                        | 0                  | 172,181          | 110,000            | 0                  | 0                |
| <b>TOTAL EXPENDITURES</b>                                                    | <b>7,378,600</b>   | <b>1,818,477</b> | <b>6,111,650</b>   | <b>901,612</b>     | <b>351,650</b>   |
| <b>OTHER FINANCING USES</b>                                                  |                    |                  |                    |                    |                  |
| Transfer to Debt Service Fund                                                | 937,585            | 937,585          | 1,213,981          | 1,213,981          | 1,513,840        |
| Repayment of Due To Debt Service                                             | 0                  | 0                | 300,000            | 300,000            | 225,000          |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                         | <b>937,585</b>     | <b>937,585</b>   | <b>1,513,981</b>   | <b>1,513,981</b>   | <b>1,738,840</b> |
| <b>EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES &amp; EXPENDITURES</b> |                    |                  |                    |                    |                  |
|                                                                              | <b>(1,083,500)</b> | <b>6,101,257</b> | <b>(6,405,565)</b> | <b>(1,006,986)</b> | <b>13,294</b>    |

Cash Balance at December 31, 2024

1,328,754

Cash Balance at December 31, 2025

321,768

Cash Balance at December 31, 2026

335,061

# CITY OF KAUKAUNA

## 2026 BUDGET

TAX INCREMENTAL DISTRICT #6 FUND (466)

REVENUE & EXPENDITURE SUMMARY

"N.E.W. Industrial Park"

| DESCRIPTION                                                                      | 2024<br>BUDGET | 2024<br>ACTUAL | 2025<br>BUDGET   | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET   |
|----------------------------------------------------------------------------------|----------------|----------------|------------------|-----------------------------|------------------|
| <b>REVENUE</b>                                                                   |                |                |                  |                             |                  |
| Property Taxes - TIF                                                             | 958,074        | 968,957        | 783,853          | 783,853                     | 1,055,695        |
| Personal Property State Aid                                                      | 5,227          | 5,227          | 236,231          | 236,231                     | 236,231          |
| State Computer Aids                                                              | 7,750          | 7,750          | 7,750            | 7,750                       | 7,750            |
| Interest Income                                                                  | 0              | 0              | 0                | 0                           | 0                |
| In Lieu of Tax                                                                   | 0              | 0              | 0                | 56,610                      | 0                |
| <b>TOTAL REVENUE</b>                                                             | <b>971,051</b> | <b>981,934</b> | <b>1,027,834</b> | <b>1,084,444</b>            | <b>1,299,676</b> |
| <b>EXPENDITURES</b>                                                              |                |                |                  |                             |                  |
| Marketing & Administration                                                       | 18,000         | 8,867          | 18,000           | 9,000                       | 10,000           |
| Interest                                                                         | 0              | 12,622         | 0                | 0                           | 0                |
| Infrastructure Improvements                                                      | 2,400          | 0              | 2,400            | 65,789                      | 0                |
| Storm Sewer Improvements                                                         | 0              | 35,485         | 0                | 35,310                      | 0                |
| Developers Incentives                                                            | 0              | 17,089         | 0                | 127,000                     | 0                |
| <b>TOTAL EXPENDITURES</b>                                                        | <b>20,400</b>  | <b>74,063</b>  | <b>20,400</b>    | <b>237,099</b>              | <b>10,000</b>    |
| <b>OTHER FINANCING USES</b>                                                      |                |                |                  |                             |                  |
| Transfer to Debt Service Fund                                                    | 210,800        | 210,800        | 263,900          | 263,900                     | 0                |
| Transfer to Fund 423 Fund - Wayfinding Sign                                      | 0              | 0              | 0                | 0                           | 9,200            |
| Transfer to TID ERTID #1                                                         | 420,000        | 420,000        | 364,733          | 364,733                     | 50,000           |
| Transfer to Fund 464 (TID #4)                                                    | 0              | 0              | 0                | 0                           | 0                |
| Transfer to Fund 465 (TID #5)                                                    | 240,000        | 240,000        | 600,000          | 600,000                     | 850,000          |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                             | <b>870,800</b> | <b>870,800</b> | <b>1,228,633</b> | <b>1,228,633</b>            | <b>909,200</b>   |
| <b>EXCESS (DEFICIT) OF REVENUE, OTHER<br/>FINANC. SOURCES &amp; EXPENDITURES</b> | <b>79,851</b>  | <b>37,072</b>  | <b>(221,199)</b> | <b>(381,288)</b>            | <b>380,476</b>   |

Cash Balance at December 31, 2024

20,734

Cash Balance at December 31, 2025

(360,554)

Cash Balance at December 31, 2026

19,922

# CITY OF KAUKAUNA

## 2026 BUDGET

TAX INCREMENTAL DISTRICT #8 FUND (468)

REVENUE & EXPENDITURE SUMMARY

*"The Gustman (Grand Kakalin) Site"*

| DESCRIPTION                                                                      | 2024<br>BUDGET   | 2024<br>ACTUAL     | 2025<br>BUDGET   | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET   |
|----------------------------------------------------------------------------------|------------------|--------------------|------------------|-----------------------------|------------------|
| <b>REVENUE</b>                                                                   |                  |                    |                  |                             |                  |
| Property Taxes - TIF                                                             | 127,807          | 127,807            | 119,846          | 119,846                     | 85,892           |
| Personal Property State Aid                                                      | 732              | 732                | 18,712           | 18,712                      | 18,712           |
| State Computer Aids                                                              | 13,913           | 13,913             | 13,913           | 13,913                      | 13,913           |
| Interest Income                                                                  | 5,000            | (144,593)          | 57,734           | 0                           | 0                |
| Other Revenue - Loan Repayment                                                   | 80,747           | (16,154)           | 18,181           | 0                           | 0                |
| <b>TOTAL REVENUE</b>                                                             | <b>228,199</b>   | <b>(18,295)</b>    | <b>228,386</b>   | <b>152,471</b>              | <b>118,517</b>   |
| <b>OTHER FINANCING SOURCES</b>                                                   |                  |                    |                  |                             |                  |
| Transfer in frm TIDS                                                             | 0                | 758,345            | 0                | 0                           | 0                |
| G.O. Borrowing                                                                   | 0                | (3,680,000)        | 0                | 0                           | 0                |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                             | <b>0</b>         | <b>(2,921,655)</b> | <b>0</b>         | <b>0</b>                    | <b>0</b>         |
| <b>EXPENDITURES</b>                                                              |                  |                    |                  |                             |                  |
| Trails & Walking Bridge                                                          | 0                | 0                  | 0                | 0                           | 0                |
| Marketing & Administration                                                       | 150              | 339                | 150              | 150                         | 150              |
| Library Garden                                                                   | 0                | 0                  | 0                | 0                           | 0                |
| Developers Incentives                                                            | 0                | (3,158,750)        | 0                | 0                           | 0                |
| Interest                                                                         | 0                | 92,272             | 0                | 0                           | 0                |
| <b>TOTAL EXPENDITURES</b>                                                        | <b>150</b>       | <b>(3,066,139)</b> | <b>150</b>       | <b>150</b>                  | <b>150</b>       |
| <b>OTHER FINANCING USES</b>                                                      |                  |                    |                  |                             |                  |
| Bond Issuance Expense                                                            | 0                | (80,000)           | 0                | 0                           | 0                |
| Transfer to Debt Service Fund                                                    | 602,040          | 602,040            | 690,545          | 690,545                     | 300,925          |
| Repayment of Due To General Fund                                                 | 0                | 0                  | 0                | 0                           | 0                |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                             | <b>602,040</b>   | <b>522,040</b>     | <b>690,545</b>   | <b>690,545</b>              | <b>300,925</b>   |
| <b>EXCESS (DEFICIT) OF REVENUE, OTHER<br/>FINANC. SOURCES &amp; EXPENDITURES</b> | <b>(373,991)</b> | <b>(395,851)</b>   | <b>(462,309)</b> | <b>(538,224)</b>            | <b>(182,558)</b> |

Cash Balance at December 31, 2024

939

Cash Balance at December 31, 2025

(537,285)

Cash Balance at December 31, 2026

(719,842)

# CITY OF KAUKAUNA

## 2026 BUDGET

TAX INCREMENTAL DISTRICT #9 FUND (469)

REVENUE & EXPENDITURE SUMMARY

*"Between the Parks"*

| DESCRIPTION                                                                      | 2024<br>BUDGET | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET |
|----------------------------------------------------------------------------------|----------------|----------------|----------------|-----------------------------|----------------|
| <b>REVENUE</b>                                                                   |                |                |                |                             |                |
| Property Taxes - TIF                                                             | 37,947         | 37,947         | 42,858         | 42,858                      | 31,736         |
| Personal Property State Aid                                                      | 220            | 220            | 1,238          | 1,238                       | 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>38,167</b>  | <b>38,167</b>  | <b>44,096</b>  | <b>44,096</b>               | <b>32,974</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            |
| Interest                                                                         | 0              | 21,586         | 0              | 0                           | 0              |
| <b>TOTAL EXPENDITURES</b>                                                        | <b>150</b>     | <b>21,736</b>  | <b>150</b>     | <b>150</b>                  | <b>150</b>     |
| <b>OTHER FINANCING USES</b>                                                      |                |                |                |                             |                |
| Transfer to Fund 423 Fund - Wayfinding Sign                                      | 0              | 0              | 0              | 0                           | 25,400         |
| 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>25,400</b>  |
| <b>EXCESS (DEFICIT) OF REVENUE, OTHER<br/>FINANC. SOURCES &amp; EXPENDITURES</b> | <b>38,017</b>  | <b>16,431</b>  | <b>43,946</b>  | <b>43,946</b>               | <b>7,424</b>   |

Cash Balance at December 31, 2024

58,962

Cash Balance at December 31, 2025

102,908

Cash Balance at December 31, 2026

110,333

# CITY OF KAUKAUNA

## 2026 BUDGET

TAX INCREMENTAL DISTRICT #10 FUND (470)

REVENUE & EXPENDITURE SUMMARY

*"The Donary Project"*

| DESCRIPTION                                                                      | 2024<br>BUDGET | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET |
|----------------------------------------------------------------------------------|----------------|----------------|----------------|-----------------------------|----------------|
| <b>REVENUE</b>                                                                   |                |                |                |                             |                |
| Property Taxes - TIF                                                             | 178,829        | 178,829        | 208,455        | 208,455                     | 198,500        |
| Personal Property State Aid                                                      | 0              | 0              | 10,083         | 10,083                      | 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>178,829</b> | <b>178,829</b> | <b>218,538</b> | <b>218,538</b>              | <b>208,583</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            |
| Interest                                                                         | 0              | 20,113         | 0              | 0                           | 0              |
| <b>TOTAL EXPENDITURES</b>                                                        | <b>150</b>     | <b>20,263</b>  | <b>150</b>     | <b>150</b>                  | <b>150</b>     |
| <b>OTHER FINANCING USES</b>                                                      |                |                |                |                             |                |
| Transfer to Fund 423 Fund - Wayfinding Sign                                      | 0              | 0              | 0              | 0                           | 25,700         |
| Transfer to Debt Service Fund                                                    | 77,888         | 77,888         | 95,638         | 95,638                      | 98,013         |
| Repayment of Due To General Fund                                                 | 0              | 0              | 0              | 0                           | 0              |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                             | <b>77,888</b>  | <b>77,888</b>  | <b>95,638</b>  | <b>95,638</b>               | <b>123,713</b> |
| <b>EXCESS (DEFICIT) OF REVENUE, OTHER<br/>FINANC. SOURCES &amp; EXPENDITURES</b> | <b>100,792</b> | <b>80,679</b>  | <b>122,751</b> | <b>122,751</b>              | <b>84,721</b>  |

Cash Balance at December 31, 2024

118,329

Cash Balance at December 31, 2025

241,080

Cash Balance at December 31, 2026

325,801

# CITY OF KAUKAUNA

## 2026 BUDGET TAX INCREMENTAL DISTRICT #11 FUND (471) REVENUE & EXPENDITURE SUMMARY "The Bernatello Project"

| DESCRIPTION                                                                      | 2024<br>BUDGET | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET |
|----------------------------------------------------------------------------------|----------------|----------------|----------------|-----------------------------|----------------|
| <b>REVENUE</b>                                                                   |                |                |                |                             |                |
| Property Taxes - TIF                                                             | 153,872        | 153,872        | 161,004        | 161,004                     | 147,065        |
| Personal Property State Aid                                                      | 0              | 0              | 16,383         | 16,383                      | 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>153,872</b> | <b>153,872</b> | <b>177,387</b> | <b>177,387</b>              | <b>163,448</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            |
| Interest                                                                         | 0              | 718            | 0              | 0                           | 0              |
| <b>TOTAL EXPENDITURES</b>                                                        | <b>150</b>     | <b>868</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              |
| Transfer to Fund 423 Fund - Wayfinding Sign                                      | 0              | 0              | 0              | 0                           | 47,500         |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                             | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>                    | <b>47,500</b>  |
| <b>EXCESS (DEFICIT) OF REVENUE, OTHER<br/>FINANC. SOURCES &amp; EXPENDITURES</b> | <b>153,722</b> | <b>153,004</b> | <b>177,237</b> | <b>177,237</b>              | <b>115,798</b> |

|                                   |         |         |         |
|-----------------------------------|---------|---------|---------|
| Cash Balance at December 31, 2024 | 225,307 |         |         |
| Cash Balance at December 31, 2025 |         | 402,544 |         |
| Cash Balance at December 31, 2026 |         |         | 518,341 |

# CITY OF KAUKAUNA

## 2026 BUDGET

TAX INCREMENTAL DISTRICT #12 FUND (472)

REVENUE & EXPENDITURE SUMMARY

"Uptown/Downtown"

| DESCRIPTION                                                                      | 2024<br>BUDGET   | 2024<br>ACTUAL   | 2025<br>BUDGET   | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET     |
|----------------------------------------------------------------------------------|------------------|------------------|------------------|-----------------------------|--------------------|
| <b>REVENUE</b>                                                                   |                  |                  |                  |                             |                    |
| Property Taxes - TIF                                                             | 0                | 0                | 34,084           | 34,084                      | 7,085              |
| State Computer Aids                                                              | 0                | 0                | 0                | 0                           | 0                  |
| Interest Income                                                                  | 15,000           | 162,638          | 15,000           | 85,304                      | 56,627             |
| Other Revenue - Loan Repayment                                                   | 0                | 48,232           | 0                | 48,676                      | 19,288             |
| <b>TOTAL REVENUE</b>                                                             | <b>15,000</b>    | <b>210,870</b>   | <b>49,084</b>    | <b>168,063</b>              | <b>83,000</b>      |
| <b>OTHER FINANCING SOURCES</b>                                                   |                  |                  |                  |                             |                    |
| G.O. Borrowing                                                                   | 3,055,000        | 3,680,000        | 0                | 0                           | 0                  |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                             | <b>3,055,000</b> | <b>3,680,000</b> | <b>0</b>         | <b>0</b>                    | <b>0</b>           |
| <b>EXPENDITURES</b>                                                              |                  |                  |                  |                             |                    |
| Interest                                                                         | 0                | 13,676           | 0                | 0                           | 0                  |
| Marketing & Administration                                                       | 10,150           | 31,169           | 10,150           | 7,000                       | 10,000             |
| Infrastructure Improvements                                                      | 0                | 0                | 0                | 0                           | 0                  |
| Developers' Incentive                                                            | 3,600,000        | 3,158,750        | 0                | 50,000                      | 40,000             |
| <b>TOTAL EXPENDITURES</b>                                                        | <b>3,610,150</b> | <b>3,203,594</b> | <b>10,150</b>    | <b>57,000</b>               | <b>50,000</b>      |
| <b>OTHER FINANCING USES</b>                                                      |                  |                  |                  |                             |                    |
| Bond Issuance Expense                                                            | 0                | 80,000           | 0                | 0                           | 0                  |
| Transfer to TIDs                                                                 | 0                | 758,345          | 0                | 0                           | 0                  |
| Transfer to Debt Service Fund                                                    | 0                | 0                | 313,578          | 313,578                     | 1,686,103          |
| Transfer to Fund 423 Fund - Wayfinding Sign                                      | 0                | 0                | 0                | 0                           | 47,500             |
| Repayment of Due To General Fund                                                 | 0                | 0                | 0                | 0                           | 0                  |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                             | <b>0</b>         | <b>838,345</b>   | <b>313,578</b>   | <b>313,578</b>              | <b>1,733,603</b>   |
| <b>EXCESS (DEFICIT) OF REVENUE, OTHER<br/>FINANC. SOURCES &amp; EXPENDITURES</b> | <b>(540,150)</b> | <b>(151,070)</b> | <b>(274,644)</b> | <b>(202,515)</b>            | <b>(1,700,603)</b> |

Cash Balance at December 31, 2024

579

Cash Balance at December 31, 2025

(201,936)

Cash Balance at December 31, 2026

(1,902,539)

**CITY OF KAUKAUNA**  
**2026 BUDGET**  
*SUBDIVISION FEES FUND (701)*  
**REVENUE & EXPENDITURE SUMMARY**

| <i>DESCRIPTION</i>                                                               | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|----------------------------------------------------------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>REVENUE</b>                                                                   |                        |                        |                        |                                      |                        |
| Property Taxes                                                                   | 3,000                  | 101                    | 3,000                  | 101                                  | 2,000                  |
| Subdivision Fee                                                                  | 54,000                 | 15,250                 | 35,000                 | 65,008                               | 20,000                 |
| Interest Income                                                                  | 0                      | 0                      | 0                      | 0                                    | 0                      |
| Other Revenue                                                                    | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>TOTAL REVENUE</b>                                                             | <b>57,000</b>          | <b>15,351</b>          | <b>38,000</b>          | <b>65,109</b>                        | <b>22,000</b>          |
| <b>OTHER FINANCING SOURCES</b>                                                   |                        |                        |                        |                                      |                        |
| G.O. Borrowing                                                                   | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                             | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                             | <b>0</b>               |
| <b>EXPENDITURES</b>                                                              |                        |                        |                        |                                      |                        |
| District Expenditures                                                            |                        |                        |                        |                                      |                        |
| Infrastructure Improvements                                                      | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>TOTAL EXPENDITURES</b>                                                        | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                             | <b>0</b>               |
| <b>OTHER FINANCING USES</b>                                                      |                        |                        |                        |                                      |                        |
| Transfer to Debt Service Fund                                                    | 0                      | 0                      | 0                      | 0                                    | 0                      |
| Repayment of Due To General Fund                                                 | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                             | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                             | <b>0</b>               |
| <b>EXCESS (DEFICIT) OF REVENUE, OTHER<br/>FINANC. SOURCES &amp; EXPENDITURES</b> | <b>57,000</b>          | <b>15,351</b>          | <b>38,000</b>          | <b>65,109</b>                        | <b>22,000</b>          |

|                                   |         |         |         |
|-----------------------------------|---------|---------|---------|
| Cash Balance at December 31, 2024 | 207,424 |         |         |
| Cash Balance at December 31, 2025 |         | 272,533 |         |
| Cash Balance at December 31, 2026 |         |         | 294,533 |

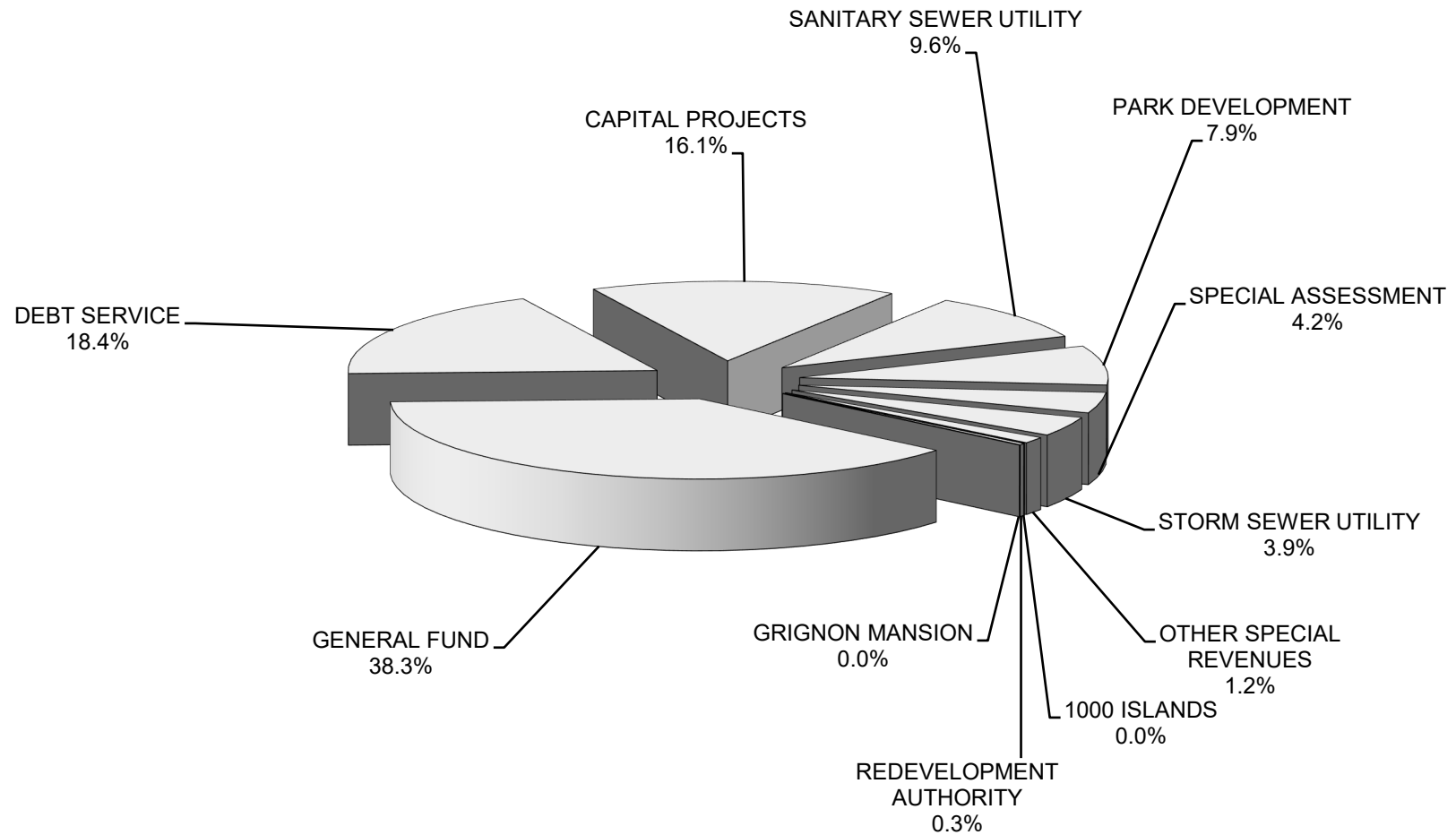


**CITY OF KAUKAUNA**

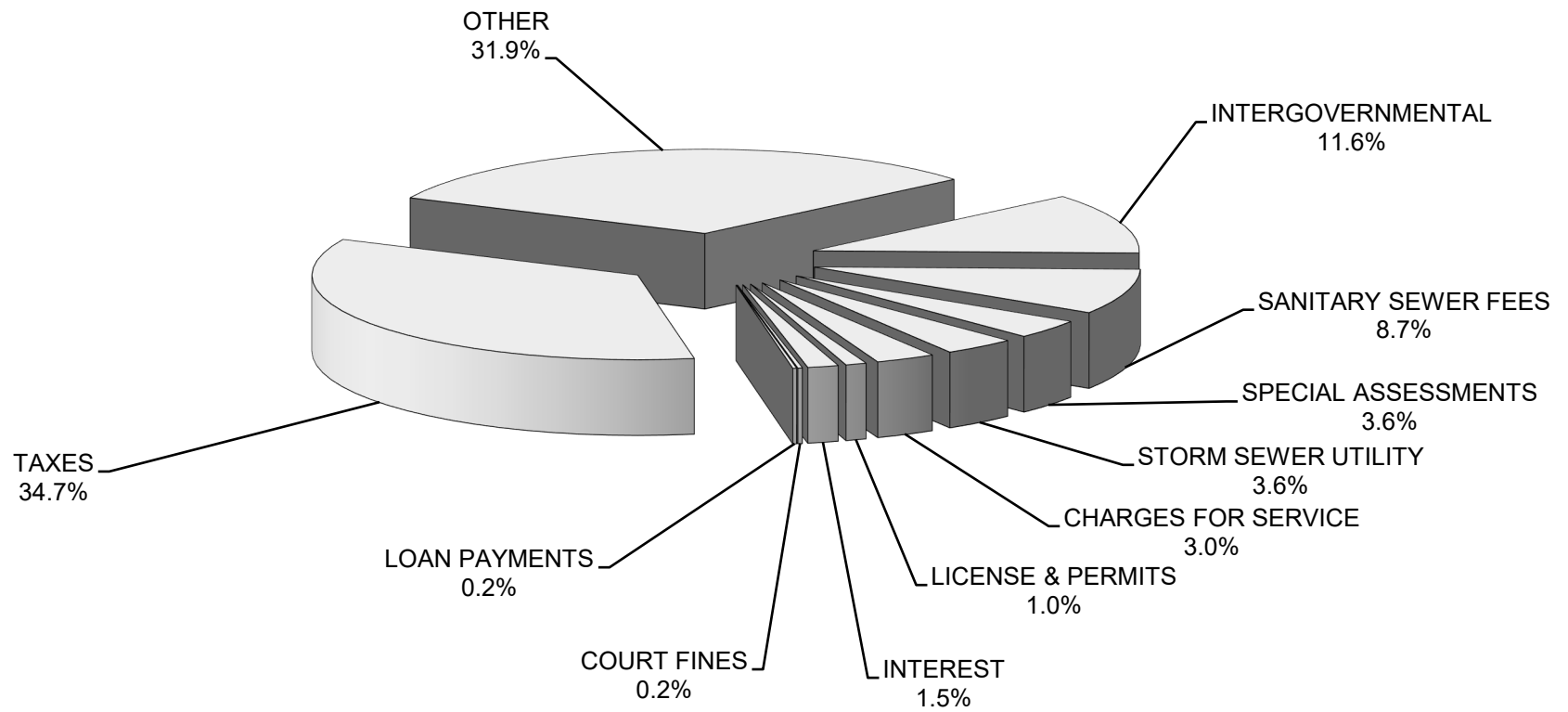
**2026 BUDGET**  
*BUDGETED REVENUE SOURCES - ALL FUNDS*

|                                    | GENERAL<br>FUND | 1000<br>ISLANDS | REDEVELOP<br>AUTHORITY | DEBT<br>SERVICE | CAPITAL<br>PROJECTS | GRIGNON<br>MANSION | SPECIAL<br>ASSESSMENT | OTHER<br>SPECIAL REVS | TAX INCREMENT<br>DISTRICTS | STORM<br>SEWER UTLY | SANITARY<br>SEWER UTLY | TOTAL      |
|------------------------------------|-----------------|-----------------|------------------------|-----------------|---------------------|--------------------|-----------------------|-----------------------|----------------------------|---------------------|------------------------|------------|
| <b>TAXES</b>                       | 10,875,590      | 0               | 0                      | 4,855,099       | 500,000             | 0                  | 0                     | 5,550                 | 2,555,594                  | 0                   | 0                      | 18,791,833 |
| <b>SPECIAL ASSESSMENTS</b>         | 0               | 0               | 0                      | 0               | 0                   | 0                  | 1,956,570             | 0                     | 0                          | 0                   | 0                      | 1,956,570  |
| <b>INTERGOVERNMENTAL</b>           | 5,682,917       | 0               | 0                      | 0               | 0                   | 0                  | 0                     | 0                     | 567,750                    | 0                   | 0                      | 6,250,667  |
| <b>SANITARY SEWER SERVICE FEES</b> | 0               | 0               | 0                      | 0               | 0                   | 0                  | 0                     | 0                     | 0                          | 0                   | 4,683,082              | 4,683,082  |
| <b>STORM SEWER SERVICE FEES</b>    | 0               | 0               | 0                      | 0               | 0                   | 0                  | 0                     | 0                     | 0                          | 1,933,140           | 0                      | 1,933,140  |
| <b>LICENSE AND PERMITS</b>         | 550,600         | 0               | 0                      | 0               | 0                   | 0                  | 0                     | 0                     | 0                          | 8,000               | 0                      | 558,600    |
| <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>         | 1,602,249       | 0               | 0                      | 0               | 0                   | 0                  | 0                     | 0                     | 0                          | 0                   | 0                      | 1,602,249  |
| <b>INTEREST</b>                    | 467,500         | 0               | 52,000                 | 0               | 0                   | 0                  | 300,000               | 0                     | 0                          | 4,000               | 2,500                  | 826,000    |
| <b>LOAN PAYMENTS</b>               | 0               | 0               | 100,000                | 0               | 0                   | 0                  | 0                     | 0                     | 0                          | 0                   | 0                      | 100,000    |
| <b>OTHER</b>                       | 1,404,407       | 20,000          | 0                      | 5,118,515       | 8,206,100           | 13,000             | 0                     | 661,546               | 1,175,915                  | 161,000             | 500,000                | 17,260,483 |
| <b>TOTAL REVENUE SOURCES</b>       | 20,706,263      | 20,000          | 152,000                | 9,973,614       | 8,706,100           | 13,000             | 2,256,570             | 667,096               | 4,299,259                  | 2,106,140           | 5,185,582              | 54,085,624 |

**CITY OF KAUKAUNA**  
2026 Budgeted Revenues - All Funds



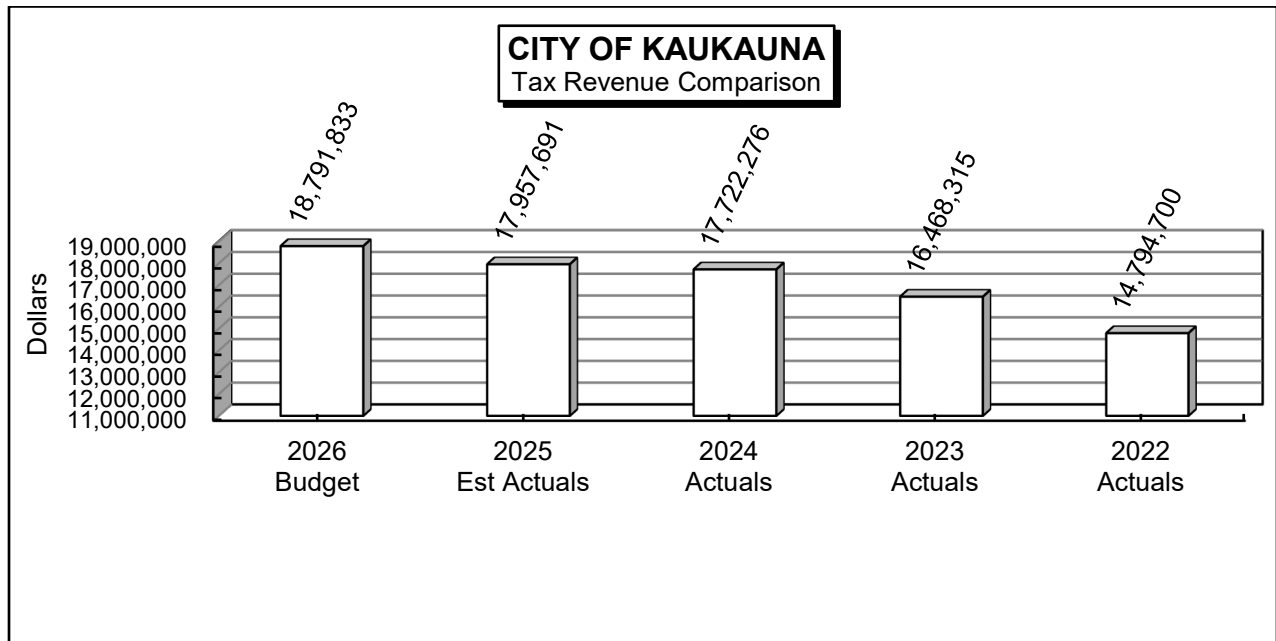
**CITY OF KAUKAUNA**  
2026 Budgeted Revenues by Source - All Funds



# CITY OF KAUKAUNA

## 2026 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 77.95% of all budgeted taxes and 40.94% of all general fund revenue sources budgeted. The property tax levy is budgeted to increase \$374,982 or 4.6% for 2026. 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 and is expected to do so again this year.

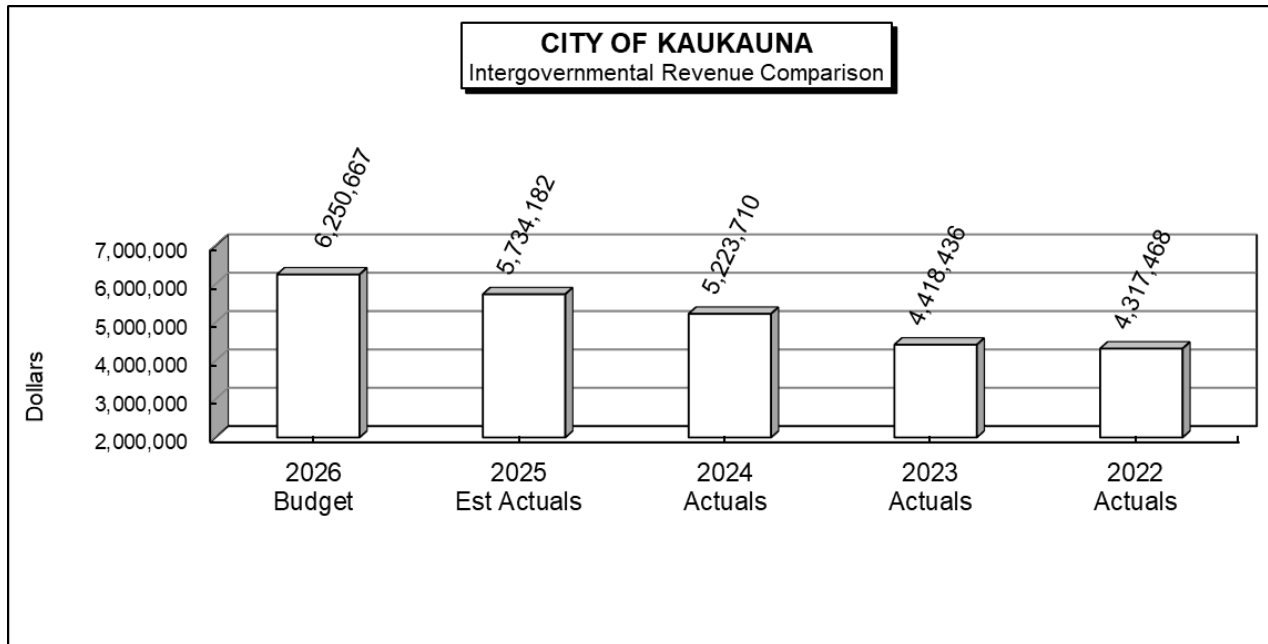
The second tax revenue source is the payment on lieu of taxes from the City's electric and water utilities. This payment is based on the current tax rate and the value of utility property in the City. As the tax rate fluctuates due to changes in State law related to funding education, this revenue source is also likely to fluctuate. In 2026, this tax represents 9.66% 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 \$229,500 for 2026.

# CITY OF KAUKAUNA

## 2026 BUDGET

### REVENUE COMPARISON BY REVENUE SOURCE



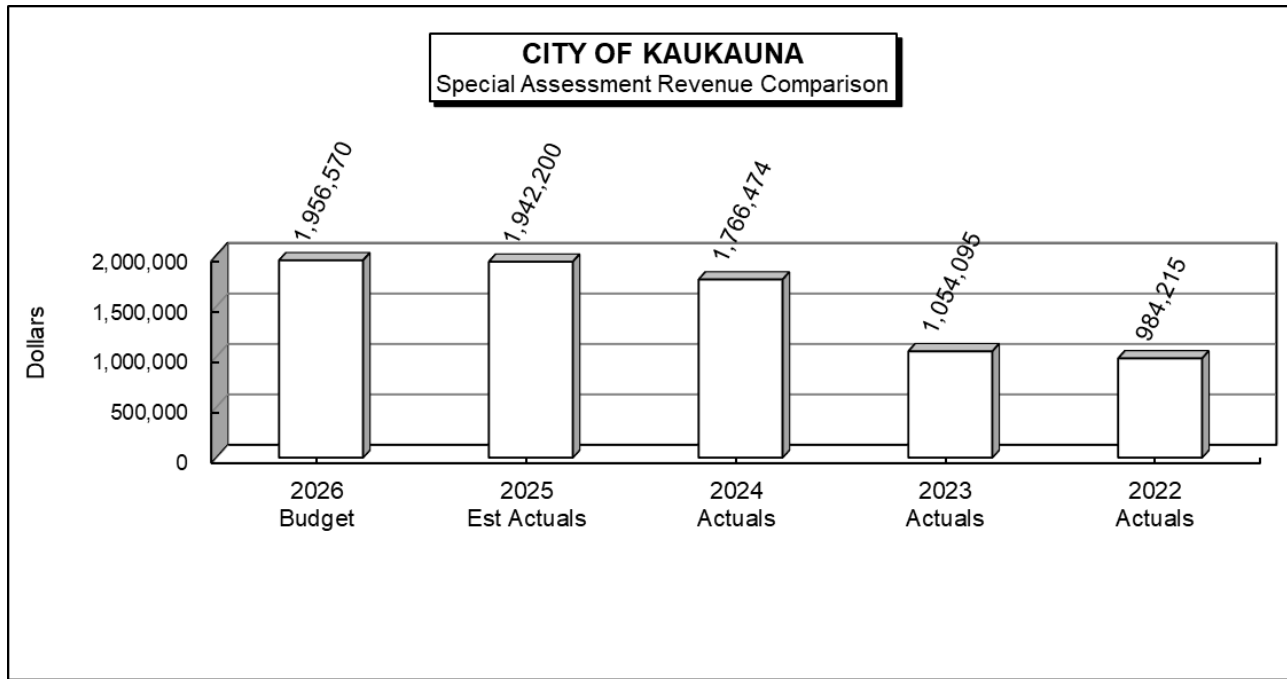
Intergovernmental revenues are comprised of state shared revenue, state fire insurance dues, state law enforcement grants, state highway aids, county aids and local school district subsidy of the City's Environmental Center. The graph above shows a consistent trend upward with this aid.

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 50.7% of all intergovernmental revenues in the general fund and 13.9% of all general fund revenues. State shared revenue is budgeted to increase slightly for the 2026 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 \$1,539,267 for 2026 and accounts for 7.4% of all general fund revenue sources. This source is expected to have a significant increase of \$190,217 or 14.1% when compared to 2025.

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.

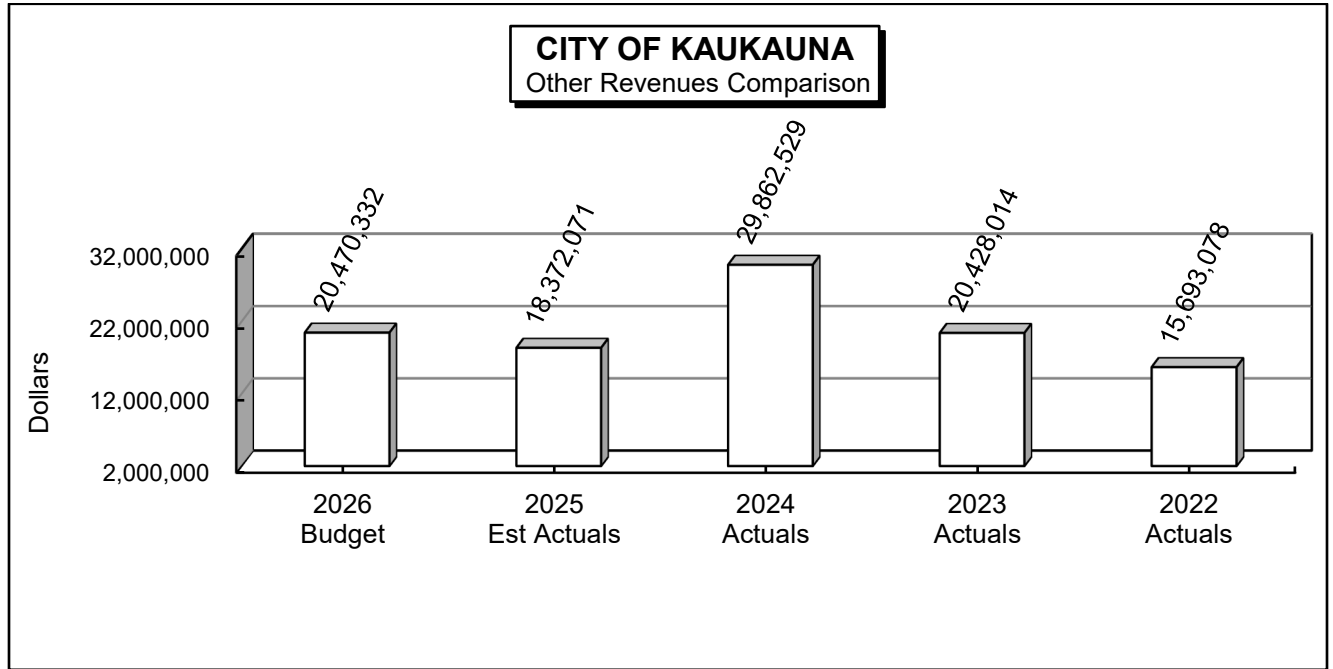
**CITY OF KAUKAUNA**  
**2026 BUDGET**  
*REVENUE COMPARISON BY REVENUE SOURCE*



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.

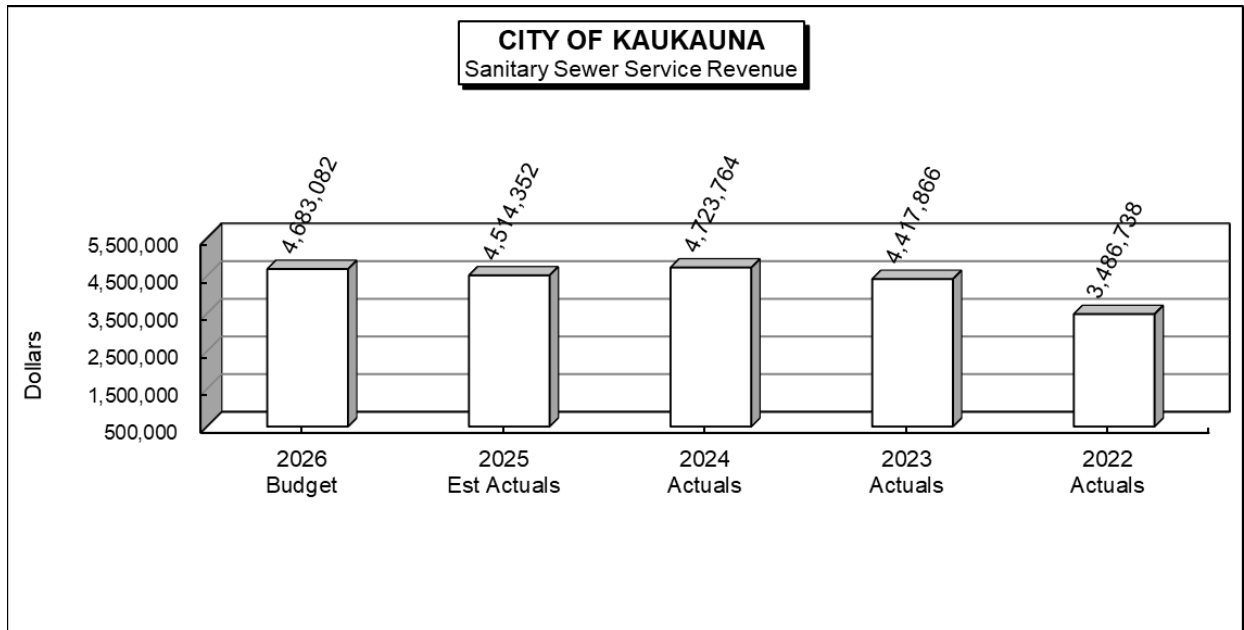
## CITY OF KAUKAUNA

### 2026 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**  
**2026 BUDGET**  
*REVENUE COMPARISON BY REVENUE SOURCE*



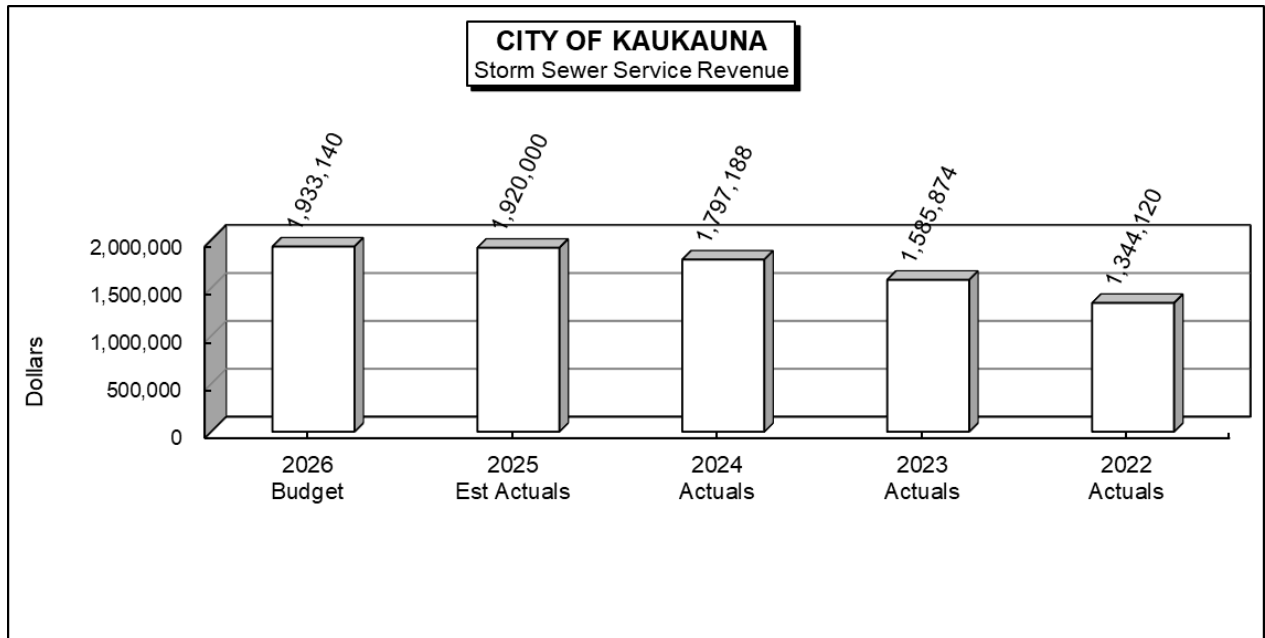
The City established a separate Sanitary Sewer Utility effective January 1, 2012, to account for all sanitary sewer system operations. This utility's revenues are structured to recover annual operating costs while maintaining adequate reserves for system sustainability and capital improvements.

Several years ago, a substantial rate increase was implemented to support the City's share of costs associated with a major plant expansion at the Heart of the Valley Metropolitan Sewerage District (HOVMSD). Since that expansion, treatment costs have remained relatively stable.

The current sewer user volume rate is \$8.75 per 100 cubic feet, which became effective July 1, 2023, and will remain unchanged for the 2026 budget year.

As part of the annual budget process, the sewer rate is reviewed to ensure that revenues are sufficient to meet all operating and debt obligations. Additionally, bond covenants require the Utility to maintain a minimum debt coverage ratio of 1.25 times annual revenues. Should operating results or debt coverage fall below required thresholds, an adjustment to the sewer rate will be recommended.

**CITY OF KAUKAUNA**  
**2026 BUDGET**  
*REVENUE COMPARISON BY REVENUE SOURCE*



The City established a Storm Sewer Utility in 2009, with the first user rate implemented in 2010, to fund and account for the construction and maintenance of mandated stormwater quality improvements and retention facilities. The Utility's revenue is set at a level sufficient to recover annual operating costs and maintain adequate reserves to ensure long-term system sustainability.

Revenue increased significantly during the Utility's initial three years due to system expansion and regulatory compliance efforts but has remained relatively stable since 2013. The current Equivalent Residential Unit (ERU) rate was most recently adjusted to \$11.00 per ERU per month, effective January 2025, and is projected to remain unchanged for the 2026 budget year.

Since inception, the storm sewer system and the associated operational and maintenance responsibilities have continued to grow, resulting in gradual increases in operating costs over time.

As part of the annual budget process, the storm sewer rate is reviewed to verify that revenues are sufficient to meet all operational and debt service obligations. In addition, bond covenants require the Utility to maintain a minimum debt coverage ratio of 1.25 times annual revenues. If operating performance or debt coverage falls below required levels, a rate adjustment will be recommended.



## CITY OF KAUKAUNA

### 2026 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 2025, 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 60.0% of the legal limit at year end 2025. Based on planned capital improvements and debt schedule payoff this is expected to continue its downward trend in 2026.

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**

**2026 BUDGET**  
**SUMMARY OF INDEBTEDNESS, PRINCIPAL ONLY**  
**AS OF DECEMBER 31, 2025**

| DESCRIPTION                                      | ORIGINAL<br>PRINCIPAL<br>AMOUNT | INTEREST<br>RATE | OUTSTANDING<br>BALANCE<br>DEC. 31,<br>2025 | PRINCIPAL<br>TO BE<br>RETIRED<br>2026 | OUTSTANDING<br>BALANCE<br>DEC. 31,<br>2026 |
|--------------------------------------------------|---------------------------------|------------------|--------------------------------------------|---------------------------------------|--------------------------------------------|
| <b>GENERAL OBLIGATION</b>                        |                                 |                  |                                            |                                       |                                            |
| 2015 General Obligation Notes                    | 1,650,000                       | 3.08%            | 575,000                                    | 250,000                               | 325,000                                    |
| 2017 General Obligation Notes                    | 8,050,000                       | 2.46%            | 2,930,000                                  | 880,000                               | 2,050,000                                  |
| 2018 General Obligation Notes                    | 3,680,000                       | 2.92%            | 2,285,000                                  | 755,000                               | 1,530,000                                  |
| 2019 General Obligation Notes                    | 5,025,000                       | 2.23%            | 3,400,000                                  | 500,000                               | 2,900,000                                  |
| 2020 General Obligation Notes                    | 6,750,000                       | 1.32%            | 5,850,000                                  | 350,000                               | 5,500,000                                  |
| 2021 General Obligation Notes                    | 5,200,000                       | 1.54%            | 4,600,000                                  | 300,000                               | 4,300,000                                  |
| 2022 General Obligation Notes                    | 6,000,000                       | 3.62%            | 5,700,000                                  | 600,000                               | 5,100,000                                  |
| 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%            | 5,375,000                                  | 100,000                               | 5,275,000                                  |
| 2025A General Obligation Notes                   | 4,800,000                       | 4.06%            | 4,800,000                                  | 100,000                               | 4,700,000                                  |
| <b>TOTAL GENERAL OBLIGATION DEBT</b>             |                                 |                  | <b>44,275,000</b>                          | <b>3,835,000</b>                      | <b>40,440,000</b>                          |
| <b>TAX INCREMENTAL DISTRICT NO. 5</b>            |                                 |                  |                                            |                                       |                                            |
| 2019B Refund of 2010 General Obligation Bonds    | 6,030,000                       | 2.83%            | 4,625,000                                  | 350,000                               | 4,275,000                                  |
| 2020A General Obligation Notes                   | 3,050,000                       | 1.32%            | 650,000                                    | 650,000                               | 0                                          |
| 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>13,195,000</b>                          | <b>1,000,000</b>                      | <b>12,195,000</b>                          |
| <b>ENVIRONMENTAL REMEDIATION TID NO. 1</b>       |                                 |                  |                                            |                                       |                                            |
| 2018A General Obligation Note                    | 100,000                         | 2.87%            | 50,000                                     | 15,000                                | 35,000                                     |
| <b>TOTAL ENVIRONMENTAL REMEDIATION TID NO. 1</b> |                                 |                  | <b>50,000</b>                              | <b>15,000</b>                         | <b>35,000</b>                              |
| <b>TAX INCREMENTAL DISTRICT NO. 8</b>            |                                 |                  |                                            |                                       |                                            |
| 2017A General Obligation Notes                   | 200,000                         | 2.68%            | 45,000                                     | 20,000                                | 25,000                                     |
| 2017 General Obligation Notes                    | 1,565,000                       | 2.23%            | 660,000                                    | 125,000                               | 535,000                                    |
| 2018A General Obligation Notes                   | 850,000                         | 2.88%            | 435,000                                    | 125,000                               | 310,000                                    |
| <b>TOTAL TAX INCREMENTAL DISTRICT NO. 8</b>      |                                 |                  | <b>1,140,000</b>                           | <b>270,000</b>                        | <b>870,000</b>                             |
| <b>TAX INCREMENTAL DISTRICT NO. 10</b>           |                                 |                  |                                            |                                       |                                            |
| 2018 General Obligation Notes                    | 570,000                         | 2.92%            | 295,000                                    | 90,000                                | 205,000                                    |
| <b>TOTAL TAX INCREMENTAL DISTRICT NO. 10</b>     |                                 |                  | <b>295,000</b>                             | <b>90,000</b>                         | <b>205,000</b>                             |
| <b>TAX INCREMENTAL DISTRICT NO. 12</b>           |                                 |                  |                                            |                                       |                                            |
| 2021B General Obligation Note (Taxable)          | 3,680,000                       | 1.70%            | 2,770,000                                  | 1,650,000                             | 1,120,000                                  |
| <b>TOTAL TAX INCREMENTAL DISTRICT NO. 12</b>     |                                 |                  | <b>2,770,000</b>                           | <b>1,650,000</b>                      | <b>1,120,000</b>                           |
| <b>TOTAL GENERAL OBLIGATION DEBT</b>             |                                 |                  | <b>61,725,000</b>                          | <b>6,860,000</b>                      | <b>54,865,000</b>                          |
| <b>REVENUE BONDS</b>                             |                                 |                  |                                            |                                       |                                            |
| <b>SANITARY SEWER UTILITY</b>                    |                                 |                  |                                            |                                       |                                            |
| 2013 Revenue Bonds                               | 1,950,000                       | 3.67%            | 475,000                                    | 150,000                               | 325,000                                    |
| 2015 Revenue Bonds                               | 1,225,000                       | 3.48%            | 500,000                                    | 100,000                               | 400,000                                    |
| 2016 Revenue Bonds                               | 1,225,000                       | 2.37%            | 550,000                                    | 75,000                                | 475,000                                    |
| 2018 Revenue Bonds                               | 1,190,000                       | 2.37%            | 875,000                                    | 50,000                                | 825,000                                    |
| 2022 Revenue Bonds                               | 8,095,000                       | 4.52%            | 7,870,000                                  | 75,000                                | 7,795,000                                  |
| 2025 Revenue (BAN)                               | 6,650,000                       | 4.46%            | 6,650,000                                  | 0                                     | 6,650,000                                  |
| <b>TOTAL SANITARY SEWER UTILITY</b>              |                                 |                  | <b>16,920,000</b>                          | <b>450,000</b>                        | <b>16,470,000</b>                          |
| <b>STORM SEWER UTILITY</b>                       |                                 |                  |                                            |                                       |                                            |
| 2016 Revenue Bonds                               | 1,350,000                       | 2.20%            | 600,000                                    | 100,000                               | 500,000                                    |
| 2022 Revenue Bonds                               | 9,140,000                       | 4.45%            | 8,365,000                                  | 295,000                               | 8,070,000                                  |
| <b>TOTAL STORM SEWER UTILITY</b>                 |                                 |                  | <b>8,965,000</b>                           | <b>395,000</b>                        | <b>8,570,000</b>                           |
| <b>LEASE REVENUE BONDS</b>                       |                                 |                  |                                            |                                       |                                            |
| 2015 RDA Lease                                   | 10,500,000                      | 3.88%            | 6,375,000                                  | 425,000                               | 5,950,000                                  |
| <b>TOTAL Lease Revenue Bonds</b>                 |                                 |                  | <b>6,375,000</b>                           | <b>425,000</b>                        | <b>5,950,000</b>                           |

# CITY OF KAUKAUNA

## 2026 Budget

### ANNUAL PRINCIPAL AND INTEREST DEBT SERVICE REQUIREMENTS AS OF DECEMBER 31, 2025

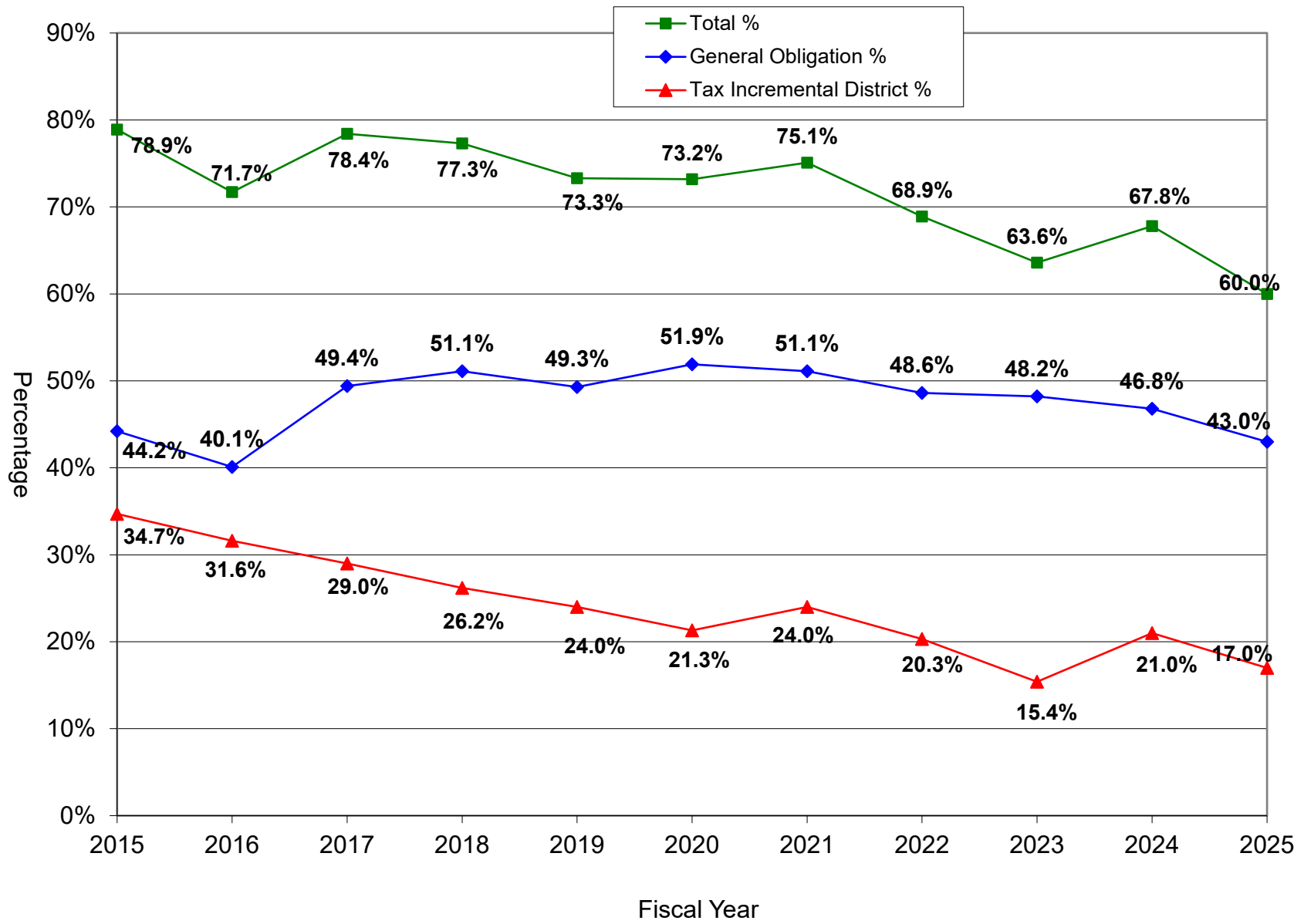
| YEAR | DEBT<br>SERVICE<br>FUND | TAX<br>INCREMENTAL<br>DISTRICT #5<br>DEBT | TAX<br>INCREMENTAL<br>DISTRICT #6<br>DEBT | TAX<br>INCREMENTAL<br>DISTRICT #8<br>DEBT | TAX<br>INCREMENTAL<br>DISTRICT #10<br>DEBT | TAX<br>INCREMENTAL<br>DISTRICT #12<br>DEBT | ENVIRONMENTAL<br>REMEDIALATION<br>TID<br>DEBT | STORM<br>WATER<br>UTILITY<br>DEBT | SANITARY<br>SEWER<br>UTILITY<br>DEBT | GRAND<br>TOTAL |
|------|-------------------------|-------------------------------------------|-------------------------------------------|-------------------------------------------|--------------------------------------------|--------------------------------------------|-----------------------------------------------|-----------------------------------|--------------------------------------|----------------|
| 2026 | 6,194,777               | 1,513,840                                 | 0                                         | 300,925                                   | 98,013                                     | 1,686,103                                  | 16,363                                        | 756,054                           | 1,347,817                            | 11,913,891     |
| 2027 | 6,479,876               | 2,571,615                                 | 0                                         | 327,113                                   | 100,119                                    | 217,953                                    | 15,894                                        | 753,216                           | 1,206,157                            | 11,671,941     |
| 2028 | 11,208,387              | 2,594,228                                 | 0                                         | 302,800                                   | 111,788                                    | 235,353                                    | 20,325                                        | 759,673                           | 7,698,251                            | 22,930,804     |
| 2029 | 5,694,256               | 8,116,020                                 | 0                                         | 131,375                                   | 0                                          | 237,163                                    | 0                                             | 760,048                           | 873,470                              | 15,812,331     |
| 2030 | 5,868,850               | 0                                         | 0                                         | 152,250                                   | 0                                          | 233,563                                    | 0                                             | 753,198                           | 870,320                              | 7,878,180      |
| 2031 | 5,717,913               | 0                                         | 0                                         | 0                                         | 0                                          | 254,625                                    | 0                                             | 745,948                           | 870,695                              | 7,589,180      |
| 2032 | 4,824,925               | 0                                         | 0                                         | 0                                         | 0                                          | 0                                          | 0                                             | 743,298                           | 864,645                              | 6,432,868      |
| 2033 | 4,171,406               | 0                                         | 0                                         | 0                                         | 0                                          | 0                                          | 0                                             | 749,298                           | 862,245                              | 5,782,949      |
| 2034 | 4,004,406               | 0                                         | 0                                         | 0                                         | 0                                          | 0                                          | 0                                             | 743,548                           | 858,438                              | 5,606,391      |
| 2035 | 4,339,281               | 0                                         |                                           |                                           |                                            |                                            |                                               | 732,175                           | 858,538                              | 5,929,994      |
| 2036 | 503,891                 | 0                                         |                                           |                                           |                                            |                                            |                                               | 735,388                           | 857,600                              | 2,096,878      |
|      | 59,007,967              | 14,795,703                                | 0                                         | 1,214,463                                 | 309,919                                    | 2,864,758                                  | 52,581                                        | 8,231,840                         | 17,168,176                           | 103,645,406    |

## CITY OF KAUKAUNA

### 2026 BUDGET

*SUMMARY OF LONG-TERM DEBT  
AND PERCENT OF LEGAL DEBT LIMIT  
FOR THE FISCAL YEARS 2016 THROUGH 2025*

| <i>FISCAL<br/>YEAR<br/>END</i> | <i>EQUALIZED<br/>PROPERTY<br/>VALUE</i> | <i>LONG-TERM<br/>DEBT</i> | <i>PERCENT OF<br/>LEGAL<br/>DEBT LIMIT</i> |
|--------------------------------|-----------------------------------------|---------------------------|--------------------------------------------|
| <b>2025</b>                    | 2,056,463,100                           | 61,725,000                | 60.0%                                      |
| <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%                                      |



# CITY OF KAUKAUNA

## 2026 Budget

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

| LEVY<br>YEAR | POPULATION | EQUALIZED<br>VALUE | TOTAL<br>GENERAL<br>OBLIGATION<br>DEBT | PAYABLE<br>FROM<br>OTHER<br>FUNDS | DEBT<br>SUBJECT<br>TO TAX<br>LEVY | RATIO OF NET<br>LEVIED DEBT<br>TO EQUALIZED<br>VALUE | NET LEVIED<br>DEBT<br>PER<br>CAPITA |
|--------------|------------|--------------------|----------------------------------------|-----------------------------------|-----------------------------------|------------------------------------------------------|-------------------------------------|
| 2025         | 18,548     | 2,056,463,100      | 61,725,000                             | (5,985,000)                       | 67,710,000                        | 3.29%                                                | 3,650.53                            |
| 2024         | 18,250     | 1,836,322,700      | 62,250,000                             | 1,435,000                         | 60,815,000                        | 3.31%                                                | 3,332.33                            |
| 2023         | 17,701     | 1,701,745,100      | 54,090,000                             | (5,424,000)                       | 59,514,000                        | 3.50%                                                | 3,362.18                            |
| 2022         | 17,415     | 1,463,310,100      | 50,375,000                             | (1,756,900)                       | 52,131,900                        | 3.56%                                                | 2,993.51                            |
| 2021         | 16,500     | 1,314,411,300      | 49,365,000                             | 24,979,441                        | 24,385,559                        | 1.86%                                                | 1,477.91                            |
| 2020         | 16,363     | 1,208,319,100      | 44,245,000                             | 17,864,943                        | 26,380,057                        | 2.18%                                                | 1,612.18                            |
| 2019         | 16,250     | 1,153,793,700      | 42,290,000                             | 16,864,707                        | 25,425,293                        | 2.20%                                                | 1,564.63                            |
| 2018         | 16,049     | 1,088,410,600      | 42,090,000                             | 18,323,497                        | 23,766,503                        | 2.18%                                                | 1,480.87                            |
| 2017         | 15,926     | 1,027,973,700      | 40,300,000                             | 18,810,105                        | 21,489,895                        | 2.09%                                                | 1,349.36                            |
| 2016         | 15,848     | 987,297,400        | 35,400,000                             | 19,852,296                        | 15,547,704                        | 1.57%                                                | 981.05                              |
| 2015         | 15,799     | 944,939,900        | 37,265,000                             | 21,260,722                        | 16,004,278                        | 1.69%                                                | 1,012.99                            |
| 2014         | 15,725     | 922,944,000        | 35,925,000                             | 19,633,810                        | 16,291,190                        | 1.77%                                                | 1,036.01                            |

# CITY OF KAUKAUNA

## 2026 BUDGET

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

| YEAR | PRINCIPAL | INTEREST  | TOTAL<br>G.O. DEBT<br>SERVICE | BUDGETED<br>GENERAL<br>FUND<br>EXPENDITURES | RATIO OF<br>G.O. DEBT<br>TO GENERAL<br>EXPENDITURES |
|------|-----------|-----------|-------------------------------|---------------------------------------------|-----------------------------------------------------|
| 2026 | 6,860,000 | 2,281,176 | 9,141,176                     | 20,706,263                                  | 44.15%                                              |
| 2025 | 5,325,000 | 2,347,931 | 7,672,931                     | 19,756,868                                  | 38.84%                                              |
| 2024 | 5,235,000 | 1,616,117 | 6,851,117                     | 18,830,495                                  | 36.38%                                              |
| 2023 | 5,045,000 | 1,346,587 | 6,391,587                     | 16,844,389                                  | 37.94%                                              |
| 2022 | 4,740,000 | 1,144,588 | 5,884,588                     | 15,751,680                                  | 37.36%                                              |
| 2021 | 4,480,000 | 1,431,924 | 5,911,924                     | 15,025,980                                  | 39.34%                                              |
| 2020 | 4,350,000 | 1,289,718 | 5,639,718                     | 14,584,478                                  | 38.67%                                              |
| 2019 | 4,724,830 | 1,311,918 | 6,036,748                     | 14,208,443                                  | 42.49%                                              |
| 2018 | 4,435,000 | 1,300,541 | 5,735,541                     | 13,696,802                                  | 41.88%                                              |
| 2017 | 3,350,000 | 1,081,513 | 4,431,513                     | 13,350,604                                  | 33.19%                                              |
| 2016 | 3,390,000 | 1,199,099 | 4,589,099                     | 13,422,675                                  | 34.19%                                              |

# CITY OF KAUKAUNA

## 2026 BUDGET CURRENT AND FUTURE DEBT SERVICE REQUIREMENTS - PRINCIPAL ONLY

| YEAR | TOTAL<br>ACTUAL<br>DEBT SERVICE<br>REQUIREMENTS | TID #5<br>PAYMENTS | TID #6<br>PAYMENTS | TID #8<br>PAYMENTS | TID #10<br>PAYMENTS | TID #12<br>PAYMENTS | ERTIF<br>PAYMENTS | VEHICLE<br>REGISTRATION<br>&<br>SPCL ASMNT TRAN | STORM<br>WATER<br>UTILITY<br>PAYMENTS | CURRENT<br>PRINCIPAL<br>ONLY TAX LEVY<br>IMPACT | FUTURE<br>DEBT SERVICE<br>REQUIREMENTS | CURRENT AND<br>FUTURE<br>PRINCIPAL ONLY<br>LEVY IMPACT |
|------|-------------------------------------------------|--------------------|--------------------|--------------------|---------------------|---------------------|-------------------|-------------------------------------------------|---------------------------------------|-------------------------------------------------|----------------------------------------|--------------------------------------------------------|
| 2026 | 7,285,000                                       | 1,000,000          | 0                  | 870,000            | 205,000             | 1,120,000           | 35,000            | 165,000                                         | 0                                     | 3,890,000                                       | 0                                      | 3,890,000                                              |
| 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                 | 160,000                                         | 0                                     | 3,593,300                                       | 1,500,000                              | 5,093,300                                              |
| 2033 | 3,425,000                                       | 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                 | 160,000                                         | 0                                     | 1,463,750                                       | 3,600,000                              | 5,063,750                                              |
| 2035 | 2,150,000                                       | 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                 | 160,000                                         | 0                                     | 0                                               | 5,000,000                              | 5,000,000                                              |
| 2037 | 425,000                                         | 0                  | 0                  | 0                  | 0                   |                     | 0                 | 160,000                                         | 0                                     | 0                                               | 5,000,000                              | 5,000,000                                              |
| 2038 | 425,000                                         | 0                  | 0                  | 0                  | 0                   |                     | 0                 | 160,000                                         | 0                                     | 0                                               | 5,000,000                              | 5,000,000                                              |
| 2039 | 425,000                                         | 0                  | 0                  | 0                  | 0                   |                     | 0                 | 160,000                                         | 0                                     | 0                                               | 5,000,000                              | 5,000,000                                              |
|      | 62,975,000                                      | 13,195,000         | 0                  | 1,740,000          | 410,000             | 2,240,000           | 70,000            | 2,245,000                                       | 0                                     | 41,884,050                                      | 32,510,000                             | 74,394,050                                             |

The future debt service amounts above assume borrowing \$5 million in 2026, \$6.5 million in 2027 and \$4.5 million 2028



**CITY OF KAUKAUNA**  
**2026 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.

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 2026 through 2030.

***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

### 2026 BUDGET

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

PROJECTED FUND BALANCE AS OF DECEMBER 31, 2025

| DESCRIPTION                                             | BALANCE            |
|---------------------------------------------------------|--------------------|
| <b>BALANCE AS OF JANUARY 1, 2025</b>                    |                    |
| Assigned for Subsequent Years Expenditures              | 10,530,691         |
| <b>PROJECTED CHANGE IN FUND BALANCE FROM OPERATIONS</b> |                    |
| Revenues & Other Financing Sources                      | 8,203,446          |
| Expenditures                                            | <u>(9,244,033)</u> |
| <b>SUBTOTAL</b>                                         | (1,040,587)        |
| <b>PROJECTED BALANCE AS OF DECEMBER 31, 2025</b>        |                    |
| Assigned for Subsequent Years Expenditures              | <u>9,490,104</u>   |

# CITY OF KAUKAUNA

## 2026 Budget

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

| DESCRIPTION                                                                           | 2024<br>BUDGET   | 2024<br>ACTUAL   | 2025<br>BUDGET   | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET   |
|---------------------------------------------------------------------------------------|------------------|------------------|------------------|-----------------------------|------------------|
| <b>REVENUE</b>                                                                        |                  |                  |                  |                             |                  |
| State Gants                                                                           | 0                | 0                | 0                | 50,000                      | 0                |
| Other Revenue                                                                         | 0                | 1,744            | 0                | 0                           | 0                |
| Interest                                                                              | 25,000           | 106,745          | 25,000           | 90,000                      | 75,000           |
| <b>TOTAL REVENUE</b>                                                                  | <b>25,000</b>    | <b>108,489</b>   | <b>25,000</b>    | <b>140,000</b>              | <b>75,000</b>    |
| <b>EXPENDITURES</b>                                                                   |                  |                  |                  |                             |                  |
| Street Improvement                                                                    | 2,500,000        | 2,888,286        | 3,500,000        | 3,200,000                   | 4,200,000        |
| Property Acquisition                                                                  | 0                | 0                | 0                | 0                           | 0                |
| Sidewalk Replacement                                                                  | 200,000          | 160,422          | 40,000           | 170,000                     | 165,000          |
| Miscellaneous                                                                         | 0                | 0                | 0                | 0                           | 0                |
| <b>TOTAL EXPENDITURES</b>                                                             | <b>2,700,000</b> | <b>3,048,708</b> | <b>3,540,000</b> | <b>3,370,000</b>            | <b>4,365,000</b> |
| <b>OTHER FINANCING SOURCES</b>                                                        |                  |                  |                  |                             |                  |
| Proceeds of General Obligation Notes                                                  | 1,510,000        | 1,516,250        | 2,220,000        | 1,668,000                   | 2,650,000        |
| Transferred from Special Assessment Fund                                              | 1,760,000        | 2,149,000        | 1,500,000        | 1,650,535                   | 1,925,000        |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                                  | <b>3,270,000</b> | <b>3,665,250</b> | <b>3,720,000</b> | <b>3,318,535</b>            | <b>4,575,000</b> |
| <b>EXCESS (DEFICIT) OF REV. &amp; OTHER FINANC-<br/>ING SOURCES OVER EXPENDITURES</b> | <b>595,000</b>   | <b>725,031</b>   | <b>205,000</b>   | <b>88,535</b>               | <b>285,000</b>   |

|                                   |           |           |           |
|-----------------------------------|-----------|-----------|-----------|
| Cash Balance at December 31, 2024 | 1,446,858 |           |           |
| Cash Balance at December 31, 2025 |           | 1,535,393 |           |
| Cash Balance at December 31, 2026 |           |           | 1,820,393 |

# CITY OF KAUKAUNA

## 2026 Budget EQUIPMENT CAPITAL PROJECTS FUND (421) REVENUES & EXPENDITURES SUMMARY

| DESCRIPTION                                                                           | 2024<br>BUDGET   | 2024<br>ACTUAL   | 2025<br>BUDGET     | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET   |
|---------------------------------------------------------------------------------------|------------------|------------------|--------------------|-----------------------------|------------------|
| <b>REVENUE</b>                                                                        |                  |                  |                    |                             |                  |
| State Gants                                                                           | 0                | 0                | 0                  | 0                           | 0                |
| Other Revenue                                                                         | 0                | 0                | 0                  | 0                           | 0                |
| Interest                                                                              | 15,000           | 91,761           | 15,000             | 83,367                      | 15,000           |
| <b>TOTAL REVENUE</b>                                                                  | <b>15,000</b>    | <b>91,761</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                                                                       | 100,000          | 20,971           | 1,800,000          | 1,715,000                   | 14,500           |
| Ambulance                                                                             | 0                | 0                | 0                  | 0                           | 0                |
| Building Inspection                                                                   | 0                | 0                | 0                  | 0                           | 0                |
| Engineering                                                                           | 0                | 0                | 60,000             | 55,000                      | 0                |
| Equip Maintenance & Replace                                                           | 401,000          | 381,774          | 1,022,000          | 1,307,000                   | 720,000          |
| Public Library                                                                        | 0                | 0                | 0                  | 0                           | 0                |
| Parks                                                                                 | 0                | 0                | 0                  | 0                           | 0                |
| Swimming Pool                                                                         | 0                | 0                | 0                  | 0                           | 0                |
| 1000 Island Center                                                                    | 60,000           | 0                | 0                  | 0                           | 0                |
| Other General Govt Outlay                                                             | 0                | 0                | 0                  | 0                           | 0                |
| <b>TOTAL EXPENDITURES</b>                                                             | <b>561,000</b>   | <b>402,745</b>   | <b>2,882,000</b>   | <b>3,077,000</b>            | <b>734,500</b>   |
| <b>OTHER FINANCING SOURCES</b>                                                        |                  |                  |                    |                             |                  |
| Proceeds of General Obligation Notes                                                  | 2,396,000        | 2,238,750        | 1,445,000          | 1,467,000                   | 1,985,000        |
| Transferred from Special Assessment Fund                                              | 0                | 0                | 0                  | 0                           | 0                |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                                  | <b>2,396,000</b> | <b>2,238,750</b> | <b>1,445,000</b>   | <b>1,467,000</b>            | <b>1,985,000</b> |
| <b>EXCESS (DEFICIT) OF REV. &amp; OTHER FINANC-<br/>ING SOURCES OVER EXPENDITURES</b> | <b>1,850,000</b> | <b>1,927,766</b> | <b>(1,422,000)</b> | <b>(1,526,633)</b>          | <b>1,265,500</b> |

|                                   |           |           |           |
|-----------------------------------|-----------|-----------|-----------|
| Cash Balance at December 31, 2024 | 2,607,737 |           |           |
| Cash Balance at December 31, 2025 |           | 1,081,104 |           |
| Cash Balance at December 31, 2026 |           |           | 2,346,604 |

# CITY OF KAUKAUNA

## 2026 Budget PARK & POOL CAPITAL PROJECTS FUND (422) REVENUES & EXPENDITURES SUMMARY

| DESCRIPTION                                                                           | 2024<br>BUDGET     | 2024<br>ACTUAL     | 2025<br>BUDGET   | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET   |
|---------------------------------------------------------------------------------------|--------------------|--------------------|------------------|-----------------------------|------------------|
| <b>REVENUE</b>                                                                        |                    |                    |                  |                             |                  |
| Property Taxes - General                                                              | 500,000            | 500,000            | 500,000          | 500,000                     | 500,000          |
| State Gants                                                                           | 0                  | 0                  | 0                | 25,000                      | 0                |
| Other Revenue                                                                         | 20,000             | 421,364            | 296,000          | 80,000                      | 0                |
| Interest                                                                              | 25,000             | 443,962            | 25,000           | 200,000                     | 175,000          |
| <b>TOTAL REVENUE</b>                                                                  | <b>545,000</b>     | <b>1,365,325</b>   | <b>821,000</b>   | <b>805,000</b>              | <b>675,000</b>   |
| <b>EXPENDITURES</b>                                                                   |                    |                    |                  |                             |                  |
| Grignon Mansion Buildings                                                             | 0                  | 0                  | 200,000          | 200,000                     | 0                |
| Grignon Mansion Equipment                                                             | 0                  | 0                  | 0                | 0                           | 0                |
| Parks Buildings                                                                       | 580,000            | 850,827            | 530,000          | 1,000,000                   | 1,000,000        |
| Parks Equipment                                                                       | 0                  | 10,598             | 100,000          | 125,000                     | 200,000          |
| Parks Trails and Bridges                                                              | 600,000            | 41,633             | 350,000          | 300,000                     | 100,000          |
| Parks Sidewalk                                                                        | 300,000            | 280,799            | 300,000          | 13,000                      | 0                |
| Parks Property Acquisition                                                            | 0                  | 0                  | 0                | 0                           | 0                |
| Swimming Pool Buildings                                                               | 5,000,000          | 5,197,920          | 500,000          | 9,108                       | 100,000          |
| Swimming Pool Equipment                                                               | 0                  | 0                  | 0                | 116,000                     | 0                |
| Swimming Pool Sidewalks                                                               | 0                  | 0                  | 0                | 0                           | 0                |
| 1000s Island Buildings                                                                | 0                  | 0                  | 0                | 0                           | 0                |
| 1000s Island Trails and Bridges                                                       | 0                  | 143,950            | 400,000          | 430,000                     | 800,000          |
| Parks Outlay Trails & Walking Bridges                                                 | 0                  | 0                  | 0                | 0                           | 0                |
| Fox River Board Walk                                                                  | 0                  | 0                  | 0                | 0                           | 0                |
| <b>TOTAL EXPENDITURES</b>                                                             | <b>6,480,000</b>   | <b>6,525,727</b>   | <b>2,380,000</b> | <b>2,193,108</b>            | <b>2,200,000</b> |
| <b>OTHER FINANCING SOURCES</b>                                                        |                    |                    |                  |                             |                  |
| Proceeds of General Obligation Notes                                                  | 975,000            | 1,285,000          | 1,250,000        | 1,470,000                   | 950,000          |
| Transferred from Special Assessment Fund                                              | 50,000             | 40,000             | 250,000          | 0                           | 0                |
| Transferred from General Fund                                                         | 0                  | 700,000            | 0                | 250,000                     | 0                |
| Transferred from Capital Project Fund                                                 | 1,000,000          | 1,000,000          | 0                | 250,000                     | 0                |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                                  | <b>2,025,000</b>   | <b>3,025,000</b>   | <b>1,500,000</b> | <b>1,970,000</b>            | <b>950,000</b>   |
| <b>EXCESS (DEFICIT) OF REV. &amp; OTHER FINANC-<br/>ING SOURCES OVER EXPENDITURES</b> | <b>(3,910,000)</b> | <b>(2,135,401)</b> | <b>(59,000)</b>  | <b>581,892</b>              | <b>(575,000)</b> |

|                                   |           |           |           |
|-----------------------------------|-----------|-----------|-----------|
| Cash Balance at December 31, 2024 | 5,702,477 |           |           |
| Cash Balance at December 31, 2025 |           | 6,284,369 |           |
| Cash Balance at December 31, 2026 |           |           | 5,709,369 |

# CITY OF KAUKAUNA

## 2026 Budget

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

| DESCRIPTION                                                                           | 2024<br>BUDGET   | 2024<br>ACTUAL   | 2025<br>BUDGET  | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET |
|---------------------------------------------------------------------------------------|------------------|------------------|-----------------|-----------------------------|----------------|
| <b>REVENUE</b>                                                                        |                  |                  |                 |                             |                |
| Property Taxes - General                                                              | 0                | 0                | 0               | 0                           |                |
| Interest                                                                              | 10,000           | 71,485           | 10,000          | 37,694                      | 20,000         |
| Sale of Municipal Land                                                                | 250,000          | 133,051          | 131,850         | 131,850                     | 0              |
| <b>TOTAL REVENUE</b>                                                                  | <b>260,000</b>   | <b>204,536</b>   | <b>141,850</b>  | <b>169,544</b>              | <b>20,000</b>  |
| <b>EXPENDITURES</b>                                                                   |                  |                  |                 |                             |                |
| Fire/Public Works Maint Building                                                      | 0                | 0                | 0               | 0                           | 0              |
| Fire/Public Works Maint Miscellaneous                                                 | 0                | 0                | 0               | 0                           | 0              |
| Municipal Building Miscellaneous                                                      | 0                | 0                | 0               | 0                           | 0              |
| Municipal Building Buildings                                                          | 0                | 0                | 0               | 0                           | 0              |
| Police Department Miscellaneous                                                       | 0                | 0                | 0               | 0                           | 0              |
| Police Department Buildings                                                           | 0                | 0                | 0               | 0                           | 0              |
| Fire Department Miscellaneous                                                         | 0                | 0                | 0               | 0                           | 0              |
| Fire Department Building                                                              | 0                | 0                | 0               | 0                           | 0              |
| Street Signs & Markers Building                                                       | 0                | 0                | 0               | 175                         | 0              |
| Street Signs & Markers Miscellaneous                                                  | 0                | 0                | 0               | 0                           | 0              |
| Traffic Controls Buildings                                                            | 0                | 0                | 0               | 0                           | 0              |
| Traffic Controls Miscellaneous                                                        | 30,000           | 4,485            | 70,000          | 1,750                       | 245,000        |
| Bridge Maintenance Building                                                           | 0                | 0                | 0               | 0                           | 0              |
| Bridge Maintenance Miscellaneous                                                      | 0                | 0                | 0               | 0                           | 0              |
| Public Library Miscellaneous                                                          | 0                | 0                | 0               | 0                           | 0              |
| Public Library Buildings                                                              | 250,000          | 4,508            | 300,000         | 325,000                     | 0              |
| 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                                                          | 20,000           | 0                | 0               | 27,000                      | 0              |
| <b>TOTAL EXPENDITURES</b>                                                             | <b>300,000</b>   | <b>8,994</b>     | <b>370,000</b>  | <b>353,925</b>              | <b>245,000</b> |
| <b>OTHER FINANCING SOURCES</b>                                                        |                  |                  |                 |                             |                |
| Proceeds of General Obligation Notes                                                  | 495,000          | 435,000          | 190,000         | 250,000                     | 0              |
| Transferred from Other Funds Wayfinding                                               | 0                | 0                | 0               | 0                           | 383,100        |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                                  | <b>495,000</b>   | <b>435,000</b>   | <b>190,000</b>  | <b>250,000</b>              | <b>383,100</b> |
| <b>OTHER FINANCING USES</b>                                                           |                  |                  |                 |                             |                |
| Transfer to Capital Project Fund                                                      | 1,000,000        | 1,000,000        | 0               | 250,000                     | 0              |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                                  | <b>1,000,000</b> | <b>1,000,000</b> | <b>0</b>        | <b>250,000</b>              | <b>0</b>       |
| <b>EXCESS (DEFICIT) OF REV. &amp; OTHER FINANC-<br/>ING SOURCES OVER EXPENDITURES</b> | <b>(545,000)</b> | <b>(369,458)</b> | <b>(38,150)</b> | <b>(184,381)</b>            | <b>158,100</b> |

Cash Balance at December 31, 2024 773,619

Cash Balance at December 31, 2025 589,238

Cash Balance at December 31, 2026 747,338

**CITY OF KAUKAUNA**  
**CAPITAL PROJECTS 2026-2030**

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| YEAR        | Fund                       | CLASSIFICATIONS/<br>DESCRIPTIONS                                            | PROJECT<br>TOTAL    | GENERAL<br>OBLIGATION<br>BORROWING | SPECIAL<br>ASSESSMENT | STORM<br>WATER<br>UTILITY | SANITARY<br>SEWER<br>UTILITY | SUBDIVISION<br>FEE<br>FUND | OTHER            |
|-------------|----------------------------|-----------------------------------------------------------------------------|---------------------|------------------------------------|-----------------------|---------------------------|------------------------------|----------------------------|------------------|
| <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 (Keep 118 add new unit)                       | \$35,000            | \$35,000                           |                       |                           |                              |                            |                  |
|             | 421 - Equipment            | Replace 2001 Snow Go Snow Blower                                            | \$250,000           | \$250,000                          |                       |                           |                              |                            |                  |
|             | 421 - Equipment            | Replace 2014 F350 4x4 Dump (Truck 8)                                        | \$70,000            | \$70,000                           |                       |                           |                              |                            |                  |
|             | 421 - Equipment            | Replace 2012 GMC Sierra (Truck 11)                                          | \$45,000            | \$45,000                           |                       |                           |                              |                            |                  |
|             | 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                                         | \$600,000           |                                    |                       |                           |                              |                            | \$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                       | \$65,000            | \$65,000                           |                       |                           |                              |                            |                  |
|             | 422- Parks and Pools       | Pool Coating/Joint Sealing/Surface Grinding                                 | \$100,000           | \$100,000                          |                       |                           |                              |                            |                  |
| <b>2026</b> |                            | <b>STORM SEWER</b>                                                          |                     |                                    |                       |                           |                              |                            |                  |
|             | 601 - Storm                | Washington, Florence, Plank                                                 | \$325,000           |                                    | \$75,000              | \$250,000                 |                              |                            |                  |
|             | 601 - Storm                | Ninth Street - east of Kenneth                                              | \$200,000           |                                    | \$65,000              | \$135,000                 |                              |                            |                  |
|             | 601 - Storm                | Brill Street (7th to 9th)                                                   | \$120,000           |                                    | \$21,000              | \$99,000                  |                              |                            |                  |
|             | 601 - Storm                | Tower Drive Pump Replacement                                                | \$200,000           |                                    |                       | \$200,000                 |                              |                            |                  |
|             | 601 - Storm                | 2016 Elgin HE Street Sweeper (#26)                                          | \$350,000           |                                    |                       | \$350,000                 |                              |                            |                  |
|             | 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              | Wisconsin Avenue Area Utility Relay (Riverside, Idlewild, Wisconsin, River) | \$700,000           |                                    | \$100,000             |                           | \$600,000                    |                            |                  |
|             | 602- Sanitary              | Ann Street Utility Relay (Fieldcrest to Main)                               | \$650,000           |                                    | \$100,000             |                           | \$550,000                    |                            |                  |
|             | 602- Sanitary              | Evergreen Drive Extension(place holder)                                     | \$500,000           |                                    | \$300,000             |                           | \$200,000                    |                            |                  |
|             | 602- Sanitary              | Konkapot Interceptor - South                                                | \$1,800,000         |                                    |                       |                           | \$1,800,000                  |                            |                  |
|             | 602- Sanitary              | CE Lift Station Control Panel                                               | \$50,000            |                                    |                       |                           | \$50,000                     |                            |                  |
| <b>2026</b> |                            | <b>STREET PAVING</b>                                                        |                     |                                    |                       |                           |                              |                            |                  |
|             |                            | <b>New Concrete Streets</b>                                                 |                     |                                    |                       |                           |                              |                            |                  |
|             | 420 - Streets and Sidewalk | Bens Way & Setter Drive                                                     | \$600,000           | \$300,000                          | \$300,000             |                           |                              |                            |                  |
|             |                            | <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                                           | \$350,000           | \$350,000                          |                       |                           |                              |                            |                  |
|             | 420 - Streets and Sidewalk | Washington, Florence, Plank, Lower Thilmany                                 | \$1,300,000         | \$650,000                          | \$650,000             |                           |                              |                            |                  |
|             | 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           | \$75,000                           | \$150,000             |                           |                              |                            |                  |
| <b>2026</b> |                            | <b>MISCELLANEOUS</b>                                                        |                     |                                    |                       |                           |                              |                            |                  |
|             | 423 - Buildings and Misc   | Downtown Dumpster Corrals                                                   | \$50,000            | \$50,000                           |                       |                           |                              |                            |                  |
|             | 423 - Buildings and Misc   | CJIS Compliance                                                             | \$80,000            | \$80,000                           |                       |                           |                              |                            |                  |
|             | 423 - Buildings and Misc   | Replace Large Number of Workstations(Windows 10 EOL)                        | \$35,000            | \$35,000                           |                       |                           |                              |                            |                  |
|             | 423 - Buildings and Misc   | Controller Update CTH Q/CE                                                  | \$25,000            | \$25,000                           |                       |                           |                              |                            |                  |
|             |                            | <b>TOTAL</b>                                                                | <b>\$14,524,500</b> | <b>\$4,969,500</b>                 | <b>\$3,036,000</b>    | <b>\$1,069,000</b>        | <b>\$4,800,000</b>           | <b>\$0</b>                 | <b>\$150,000</b> |

\* Funds were borrowed in prior year

**CITY OF KAUKAUNA**  
**CAPITAL PROJECTS 2026-2030**

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| YEAR         | Fund                       | CLASSIFICATIONS/<br>DESCRIPTIONS                                               | PROJECT<br>TOTAL    | GENERAL<br>OBLIGATION<br>BORROWING | SPECIAL<br>ASSESSMENT | STORM<br>WATER<br>UTILITY | SANITARY<br>SEWER<br>UTILITY | SUBDIVISION<br>FEE<br>FUND | OTHER                         |
|--------------|----------------------------|--------------------------------------------------------------------------------|---------------------|------------------------------------|-----------------------|---------------------------|------------------------------|----------------------------|-------------------------------|
| <b>2027</b>  |                            | <b>EQUIPMENT</b>                                                               |                     |                                    |                       |                           |                              |                            |                               |
|              | 421 - Equipment            | Replace 2012 Chevy Silverado 1500 (Truck 3)                                    | \$45,000            | \$45,000                           |                       |                           |                              |                            |                               |
|              | 421 - Equipment            | Replace 2007 International Workstar 7300 (Truck 216)                           | \$270,000           | \$270,000                          |                       |                           |                              |                            |                               |
|              | 421 - Equipment            | Replace 2014 International Tandem (Truck 215)                                  | \$325,000           | \$325,000                          |                       |                           |                              |                            |                               |
|              | 421 - Equipment            | Replace 2009 Chevy Silverado 2500 4x4, Emerg. Equip                            | \$74,000            | \$74,000                           |                       |                           |                              |                            |                               |
|              | 421 - Equipment            | Replace 2012 Volvo Loader L90C (Tractor 22)                                    | \$320,000           | \$320,000                          |                       |                           |                              |                            |                               |
|              | 421 - Equipment            | Replace 2015 Zodiac 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       | Dog Park updates/upgrades (trees, restrooms, wash station)                     | \$350,000           | \$175,000                          |                       |                           |                              |                            | \$165K Other<br>+ \$10K grant |
|              | 422- Parks and Pools       | 1000 Islands Nature Center Security Cameras                                    | \$15,000            | \$15,000                           |                       |                           |                              |                            |                               |
| <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              | Draper Street Area Utility Relay (Idlewild, Jefferson, Diedrich, Black, Margan | \$1,000,000         |                                    | \$200,000             |                           | \$800,000                    |                            |                               |
|              | 602- Sanitary              | Manhole Rehab Project                                                          | \$100,000           |                                    |                       |                           | \$100,000                    |                            |                               |
| <b>2027</b>  |                            | <b>STREET PAVING</b>                                                           |                     |                                    |                       |                           |                              |                            |                               |
|              |                            | <b>New Concrete Streets</b>                                                    |                     |                                    |                       |                           |                              |                            |                               |
|              | 420 - Streets and Sidewalk | Bluestem 3/4 & West (Haas-White Birch)                                         | \$1,100,000         | \$500,000                          | \$600,000             |                           |                              |                            |                               |
|              | 420 - Streets and Sidewalk | Ridgecrest Drive, Nikki Lane                                                   | \$717,000           | \$250,000                          | \$467,000             |                           |                              |                            |                               |
|              |                            | <b>Reconstruction</b>                                                          | \$0                 |                                    |                       |                           |                              |                            |                               |
|              | 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 | Street Patch Program                                                           | \$200,000           | \$150,000                          |                       |                           |                              |                            | \$50,000                      |
|              | 420 - Streets and Sidewalk | Alley Paving (Quinney-Metoxen)                                                 | \$400,000           | \$200,000                          | \$200,000             |                           |                              |                            |                               |
|              | 420 - Streets and Sidewalk | Haas Road - Pulverize, Shape, Pave w/ paved shoulders                          | \$350,000           | \$300,000                          |                       |                           |                              |                            | \$50,000                      |
|              | 420 - Streets and Sidewalk | 3rd Street & Kenneth Avenue (3rd to 10th) Design                               | \$1,100,000         | \$100,000                          |                       |                           |                              |                            | \$880,000                     |
| <b>2027</b>  |                            | <b>SIDEWALKS</b>                                                               |                     |                                    |                       |                           |                              |                            |                               |
|              | 420 - Streets and Sidewalk | Sidewalk/Trail along Crooks Ave - STH 55 - CE to Ridgecrest                    | \$600,000           | \$400,000                          | \$200,000             |                           |                              |                            |                               |
| <b>2027</b>  |                            | <b>MISCELLANEOUS</b>                                                           |                     |                                    |                       |                           |                              |                            |                               |
|              | 423 - Buildings and Misc   | Windows at 1000 Island Center                                                  | \$50,000            | \$50,000                           |                       |                           |                              |                            |                               |
|              | 423 - Buildings and Misc   | WIFI & Cameras at a few Select Parks (PILOT)                                   | \$200,000           | \$200,000                          |                       |                           |                              |                            |                               |
|              | 423 - Buildings and Misc   | New Host                                                                       | \$40,000            | \$40,000                           |                       |                           |                              |                            |                               |
|              | 423 - Buildings and Misc   | Downtown Dumpster Corrals                                                      | \$50,000            | \$50,000                           |                       |                           |                              |                            |                               |
|              | 423 - Buildings and Misc   | Refund Pool 2023C Note                                                         | \$3,500,000         | \$1,600,000                        |                       |                           |                              |                            |                               |
| <b>TOTAL</b> |                            |                                                                                | <b>\$14,593,500</b> | <b>\$6,616,500</b>                 | <b>\$3,267,000</b>    | <b>\$635,000</b>          | <b>\$900,000</b>             | <b>\$0</b>                 | <b>\$980,000</b>              |

\* Funds were borrowed in prior year

**CITY OF KAUKAUNA**  
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| YEAR        | Fund                       | CLASSIFICATIONS/<br>DESCRIPTIONS                                             | PROJECT<br>TOTAL   | GENERAL<br>OBLIGATION<br>BORROWING | SPECIAL<br>ASSESSMENT | STORM<br>WATER<br>UTILITY | SANITARY<br>SEWER<br>UTILITY | SUBDIVISION<br>FEE<br>FUND | OTHER            |
|-------------|----------------------------|------------------------------------------------------------------------------|--------------------|------------------------------------|-----------------------|---------------------------|------------------------------|----------------------------|------------------|
| <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            | Replace Chevy Trailblazer (#1)                                               | \$45,000           | \$45,000                           |                       |                           |                              |                            |                  |
|             | 421 - Equipment            | Replace GMC 1500 (Truck 12)                                                  | \$45,000           | \$45,000                           |                       |                           |                              |                            |                  |
| <b>2028</b> |                            | <b>PARK &amp; POOL IMPROVEMENTS</b>                                          |                    |                                    |                       |                           |                              |                            |                  |
|             | 422- Parks and Pools       | 1000 Islands Nature Center Toilet Replacement                                |                    |                                    |                       |                           |                              |                            |                  |
|             | 422- Parks and Pools       | Riverside Park dock/seawall                                                  | \$100,000          | \$100,000                          |                       |                           |                              |                            |                  |
| <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                | River Street/Parking Area                                                    | \$100,000          |                                    |                       | \$100,000                 |                              |                            |                  |
| <b>2028</b> |                            | <b>SANITARY SEWER</b>                                                        |                    |                                    |                       |                           |                              |                            |                  |
|             | 602- Sanitary              | Sullivan Avenue Area Utility Relay Phase 1 (Sullivan, Kenneth, 11th, 12th, 1 | \$950,000          |                                    | \$150,000             |                           | \$800,000                    |                            |                  |
|             | 602- Sanitary              | Cleveland Avenue, E 8th, 9th                                                 | \$200,000          |                                    | \$50,000              |                           | \$150,000                    |                            |                  |
| <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 | River Street/Parking Area                                                    | \$1,000,000        | \$750,000                          | \$250,000             |                           |                              |                            |                  |
|             | 420 - Streets and Sidewalk | Elm Street Bridges Design                                                    | \$600,000          | \$120,000                          |                       |                           |                              |                            | \$480,000        |
|             | 420 - Streets and Sidewalk | Ann - Crooks Intersection                                                    | \$750,000          | \$750,000                          |                       |                           |                              |                            |                  |
| <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   | New Host & New Firewalls                                                     | \$55,000           | \$55,000                           |                       |                           |                              |                            |                  |
|             |                            | <b>TOTAL</b>                                                                 | <b>\$8,680,000</b> | <b>\$4,375,000</b>                 | <b>\$2,475,000</b>    | <b>\$400,000</b>          | <b>\$950,000</b>             | <b>\$0</b>                 | <b>\$480,000</b> |

\* Funds were borrowed in prior year

**CITY OF KAUKAUNA**  
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| YEAR         | Fund                       | CLASSIFICATIONS/<br>DESCRIPTIONS                                                          | PROJECT<br>TOTAL    | GENERAL<br>OBLIGATION<br>BORROWING | SPECIAL<br>ASSESSMENT | STORM<br>WATER<br>UTILITY | SANITARY<br>SEWER<br>UTILITY | SUBDIVISION<br>FEE<br>FUND | OTHER              |
|--------------|----------------------------|-------------------------------------------------------------------------------------------|---------------------|------------------------------------|-----------------------|---------------------------|------------------------------|----------------------------|--------------------|
| <b>2029</b>  |                            | <b>EQUIPMENT</b>                                                                          |                     |                                    |                       |                           |                              |                            |                    |
|              | 421 - Equipment            | Replace 2007 Pierce Rescue Truck                                                          | \$1,400,000         | \$1,400,000                        |                       |                           |                              |                            |                    |
|              | 421 - Equipment            | Replace 2007 International Workstar 7300 (Truck 217)                                      | \$270,000           | \$270,000                          |                       |                           |                              |                            |                    |
|              | 421 - Equipment            | Replace 2005 Rear Load Garbage Truck (#227)                                               | \$320,000           | \$320,000                          |                       |                           |                              |                            |                    |
|              | 421 - Equipment            | Replace 2012 Chevy pickup (Truck 10)                                                      | \$45,000            | \$45,000                           |                       |                           |                              |                            |                    |
|              | 421 - Equipment            | Replace 2010 Dodge Caravan (Rec)                                                          | \$40,000            | \$40,000                           |                       |                           |                              |                            |                    |
| <b>2029</b>  |                            | <b>PARK &amp; POOL IMPROVEMENTS</b>                                                       |                     |                                    |                       |                           |                              |                            |                    |
|              | 422- Parks and Pools       | Central Park Riverwall                                                                    | \$500,000           | \$500,000                          |                       |                           |                              |                            |                    |
|              | 422- Parks and Pools       | 1000 Islands Environmental Center Lighting Upgrade                                        | \$17,000            | \$17,000                           |                       |                           |                              |                            |                    |
|              | 422- Parks and Pools       | Central Park Major Updates?                                                               | \$1,000,000         | \$1,000,000                        |                       |                           |                              |                            |                    |
|              | 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                | Riverview Stormwater Detention                                                            | \$2,000,000         |                                    |                       | \$1,400,000               |                              |                            | \$600,000          |
|              | 601 - Storm                | Tobacnoir Street Area Reconstruction Phase 1 (2024 Utility Work)                          | \$250,000           |                                    |                       | \$250,000                 |                              |                            |                    |
|              | 601 - Storm                |                                                                                           |                     |                                    |                       |                           |                              |                            |                    |
| <b>2029</b>  |                            | <b>SANITARY SEWER*</b>                                                                    |                     |                                    |                       |                           |                              |                            |                    |
|              | 602- Sanitary              | Sullivan Avenue Area Utility Relay Phase 2 (Sullivan, Kenneth, 14th, 15th, 1              | \$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<br/>Reconstruction</b>                                            |                     |                                    |                       |                           |                              |                            |                    |
|              | 420 - Streets and Sidewalk | Tobacnoir Street Area Reconstruction Phase 1 (2024 Utility Work)                          | \$1,400,000         | \$800,000                          | \$600,000             |                           |                              |                            |                    |
|              | 420 - Streets and Sidewalk | Street Patch Program                                                                      | \$200,000           | \$150,000                          |                       |                           |                              |                            | \$50,000           |
|              | 420 - Streets and Sidewalk | Central Park Road/Parking                                                                 | \$150,000           | \$150,000                          |                       |                           |                              |                            |                    |
|              | 420 - Streets and Sidewalk | 3rd Avenue & Kenneth Avenue (3rd to 10th) (Possibly Move based on<br>Grant determination) | \$4,900,000         | \$490,000                          | \$490,000             |                           |                              |                            | \$3,920,000        |
| <b>2029</b>  |                            | <b>SIDEWALKS</b>                                                                          |                     |                                    |                       |                           |                              |                            |                    |
|              | 420 - Streets and Sidewalk |                                                                                           |                     |                                    |                       |                           |                              |                            |                    |
| <b>2029</b>  |                            | <b>MISCELLANEOUS</b>                                                                      |                     |                                    |                       |                           |                              |                            |                    |
|              | 423 - Buildings and Misc   | Refresh All Wireless Access Points                                                        | \$25,000            | \$25,000                           |                       |                           |                              |                            |                    |
|              | 423 - Buildings and Misc   |                                                                                           |                     |                                    |                       |                           |                              |                            |                    |
| <b>TOTAL</b> |                            |                                                                                           | <b>\$14,417,000</b> | <b>\$5,207,000</b>                 | <b>\$1,290,000</b>    | <b>\$1,950,000</b>        | <b>\$1,000,000</b>           | <b>\$0</b>                 | <b>\$4,970,000</b> |

\* Funds were borrowed in prior year

**CITY OF KAUKAUNA**  
**CAPITAL PROJECTS 2026-2030**

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| YEAR         | Fund                       | CLASSIFICATIONS/<br>DESCRIPTIONS                                               | PROJECT<br>TOTAL    | GENERAL<br>OBLIGATION<br>BORROWING | SPECIAL<br>ASSESSMENT | STORM<br>WATER<br>UTILITY | SANITARY<br>SEWER<br>UTILITY | SUBDIVISION<br>FEE<br>FUND | OTHER              |
|--------------|----------------------------|--------------------------------------------------------------------------------|---------------------|------------------------------------|-----------------------|---------------------------|------------------------------|----------------------------|--------------------|
| <b>2030</b>  |                            | <b>EQUIPMENT</b>                                                               |                     |                                    |                       |                           |                              |                            |                    |
|              | 421 - Equipment            | Replace 2015 Chevy Crew Cab (Truck 2)                                          | \$55,000            | \$55,000                           |                       |                           |                              |                            |                    |
|              | 421 - Equipment            | Replace 2015 Chvy 1 Ton (Truck 5)                                              | \$70,000            | \$70,000                           |                       |                           |                              |                            |                    |
|              | 421 - Equipment            | Replace 2000 Mitsubishi fork lift                                              | \$40,000            | \$40,000                           |                       |                           |                              |                            |                    |
|              | 421 - Equipment            | Replace 1995 Godwin Sewer Pump                                                 | \$40,000            | \$40,000                           |                       |                           |                              |                            |                    |
|              | 421 - Equipment            | Replace 2010 International Work Star 7400 (Truck 210)                          | \$270,000           | \$270,000                          |                       |                           |                              |                            |                    |
| <b>2030</b>  |                            | <b>PARK &amp; POOL IMPROVEMENTS</b>                                            |                     |                                    |                       |                           |                              |                            |                    |
|              | 422- Parks and Pools       | 1000 Islands Nature Center Playscape Playground                                | \$100,000           | \$100,000                          |                       |                           |                              |                            |                    |
|              | 422- Parks and Pools       |                                                                                |                     |                                    |                       |                           |                              |                            |                    |
|              | 422- Parks and Pools       |                                                                                |                     |                                    |                       |                           |                              |                            |                    |
|              | 422- Parks and Pools       |                                                                                |                     |                                    |                       |                           |                              |                            |                    |
|              | 422- Parks and Pools       |                                                                                |                     |                                    |                       |                           |                              |                            |                    |
|              | 422- Parks and Pools       |                                                                                |                     |                                    |                       |                           |                              |                            |                    |
| <b>2030</b>  |                            | <b>STORM SEWER</b>                                                             |                     |                                    |                       |                           |                              |                            |                    |
|              | 601 - Storm                | Thelen Avenue Storm Sewer Upsizing (remaining from 2025)                       | \$75,000            |                                    |                       | \$75,000                  |                              |                            |                    |
|              | 601 - Storm                | Tobacnoir Street Area Reconstruction Phase 2 (2025 Utility Work)               | \$250,000           |                                    |                       | \$250,000                 |                              |                            |                    |
|              | 601 - Storm                |                                                                                | \$0                 |                                    |                       |                           |                              |                            |                    |
| <b>2030</b>  |                            | <b>SANITARY SEWER</b>                                                          |                     |                                    |                       |                           |                              |                            |                    |
|              | 602- Sanitary              | President Street Area Utility Relay (Grant, Garfield, McKinley, Raught, Clarik | \$1,600,000         |                                    | \$250,000             |                           | \$1,250,000                  |                            |                    |
|              | 602- Sanitary              |                                                                                |                     |                                    |                       |                           |                              |                            |                    |
|              | 602- Sanitary              |                                                                                |                     |                                    |                       |                           |                              |                            |                    |
|              | 602- Sanitary              |                                                                                |                     |                                    |                       |                           |                              |                            |                    |
| <b>2030</b>  |                            | <b>STREET PAVING</b>                                                           |                     |                                    |                       |                           |                              |                            |                    |
|              |                            | <b>New Concrete Streets<br/>Reconstruction</b>                                 |                     |                                    |                       |                           |                              |                            |                    |
|              | 420 - Streets and Sidewalk | Tobacnoir Street Area Reconstruction Phase 2 (2025 Utility Work)               | \$1,200,000         | \$600,000                          | \$600,000             |                           |                              |                            |                    |
|              | 420 - Streets and Sidewalk | Catherine/Amanda Street                                                        | \$1,500,000         | \$800,000                          | \$700,000             |                           |                              |                            |                    |
|              | 420 - Streets and Sidewalk | Alley Paving                                                                   | \$450,000           | \$225,000                          | \$225,000             |                           |                              |                            |                    |
|              | 420 - Streets and Sidewalk | Linda Court & Thelen Avenue (2025 Utility Work)                                | \$800,000           | \$400,000                          | \$400,000             |                           |                              |                            |                    |
|              | 420 - Streets and Sidewalk | Elm Street Bridges                                                             | \$5,000,000         | \$1,000,000                        |                       |                           |                              |                            | \$4,000,000        |
| <b>2030</b>  |                            | <b>SIDEWALKS</b>                                                               |                     |                                    |                       |                           |                              |                            |                    |
|              | 420 - Streets and Sidewalk | Replace Defective Walks                                                        | \$250,000           | \$50,000                           | \$200,000             |                           |                              |                            |                    |
|              | 420 - Streets and Sidewalk |                                                                                |                     |                                    |                       |                           |                              |                            |                    |
| <b>2030</b>  |                            | <b>MISCELLANEOUS</b>                                                           |                     |                                    |                       |                           |                              |                            |                    |
|              | 423 - Buildings and Misc   |                                                                                |                     |                                    |                       |                           |                              |                            |                    |
|              | 423 - Buildings and Misc   |                                                                                |                     |                                    |                       |                           |                              |                            |                    |
| <b>TOTAL</b> |                            |                                                                                | <b>\$11,700,000</b> | <b>\$3,650,000</b>                 | <b>\$2,375,000</b>    | <b>\$325,000</b>          | <b>\$1,250,000</b>           | <b>\$0</b>                 | <b>\$4,000,000</b> |

\* Funds were borrowed in prior year



**CITY OF KAUKAUNA**

**2026 BUDGET**

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

*DIVISION: GENERAL GOVERNMENT*  
*DEPARTMENT: ASSESSMENT*

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>          | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|-----------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>PERSONNEL SERVICES</b>           |                             |                        |                        |                        |                                      |                        |
| <b>Wages &amp; Salaries</b>         |                             |                        |                        |                        |                                      |                        |
| <b>5101</b>                         | <b>Regular Payroll</b>      | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>5104</b>                         | <b>Temporary Payroll</b>    | 150                    | 150                    | 150                    | 150                                  | 150                    |
| <b>Fringe Benefits</b>              |                             |                        |                        |                        |                                      |                        |
| <b>5154</b>                         | <b>Social Security</b>      | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>5163</b>                         | <b>Workers Compensation</b> | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>TOTAL PERSONNEL SERVICES</b>     |                             | 150                    | 150                    | 150                    | 150                                  | 150                    |
| <b>NON-PERSONNEL SERVICES</b>       |                             |                        |                        |                        |                                      |                        |
| <b>Purchased Services</b>           |                             |                        |                        |                        |                                      |                        |
| <b>5325</b>                         | <b>Contractual Services</b> | 47,500                 | 45,366                 | 84,500                 | 64,400                               | 49,310                 |
| <b>Supplies</b>                     |                             |                        |                        |                        |                                      |                        |
| <b>5401</b>                         | <b>Office Supplies</b>      | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                             | 47,500                 | 45,366                 | 84,500                 | 64,400                               | 49,310                 |
| <b>OUTLAY</b>                       |                             |                        |                        |                        |                                      |                        |
| <b>5804</b>                         | <b>Office Equipment</b>     | 0                      | 0                      | 0                      |                                      |                        |
| <b>TOTAL OUTLAY</b>                 |                             | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>TOTAL ASSESSMENT</b>             |                             | 47,650                 | 45,516                 | 84,650                 | 64,550                               | 49,460                 |

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101

DEPT: 51515

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: AUDITING SERVICES

| OBJECT<br>CODE               | DESCRIPTION          | 2024<br>BUDGET | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET |
|------------------------------|----------------------|----------------|----------------|----------------|-----------------------------|----------------|
| NON-PERSONNEL SERVICES       |                      |                |                |                |                             |                |
| Purchased Services           |                      |                |                |                |                             |                |
| 5325                         | Contractual Services | 27,500         | 30,444         | 35,250         | 44,148                      | 39,000         |
| TOTAL NON-PERSONNEL SERVICES |                      | 27,500         | 30,444         | 35,250         | 44,148                      | 39,000         |
| TOTAL AUDITING SERVICES      |                      | 27,500         | 30,444         | 35,250         | 44,148                      | 39,000         |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

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

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>             | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|--------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>PERSONNEL SERVICES</b>           |                                |                        |                        |                        |                                      |                        |
| <b>Wages &amp; Salaries</b>         |                                |                        |                        |                        |                                      |                        |
| 5101                                | Regular Payroll                | 156,063                | 132,340                | 165,808                | 153,208                              | 163,101                |
| 5119                                | Longevity Pay                  | 88                     | 0                      | 0                      | 0                                    | 0                      |
| <b>Fringe Benefits</b>              |                                |                        |                        |                        |                                      |                        |
| 5151                                | Retirement Plan                | 10,768                 | 9,073                  | 11,524                 | 10,648                               | 11,743                 |
| 5152                                | Residency                      | 0                      | 0                      | 3,075                  | 0                                    | 0                      |
| 5154                                | Social Security                | 11,939                 | 9,448                  | 12,684                 | 11,720                               | 12,477                 |
| 5157                                | Group Health Insurance         | 26,573                 | 25,623                 | 29,429                 | 29,429                               | 29,502                 |
| 5160                                | Group Life Insurance           | 527                    | 190                    | 219                    | 137                                  | 150                    |
| 5163                                | Workers Compensation           | 265                    | 187                    | 265                    | 245                                  | 261                    |
| 5166                                | Unemployment Insurance         | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>TOTAL PERSONNEL SERVICES</b>     |                                | 206,223                | 176,862                | 223,004                | 205,387                              | 217,234                |
| <b>NON-PERSONNEL SERVICES</b>       |                                |                        |                        |                        |                                      |                        |
| <b>Travel/Training</b>              |                                |                        |                        |                        |                                      |                        |
| 5205                                | Seminar Expense                | 400                    | 0                      | 400                    | 400                                  | 500                    |
| 5208                                | Travel - City Business         | 600                    | 538                    | 600                    | 600                                  | 600                    |
| 5211                                | Education & Memberships        | 600                    | 862                    | 1,000                  | 1,116                                | 1,200                  |
| <b>Purchased Services</b>           |                                |                        |                        |                        |                                      |                        |
| 5303                                | Communications                 | 300                    | 476                    | 420                    | 420                                  | 420                    |
| 5315                                | Maintenance - Office Equipment | 50                     | 0                      | 50                     | 50                                   | 0                      |
| 5325                                | Contractual Services           | 4,000                  | 1,941                  | 4,000                  | 4,000                                | 4,000                  |
| 5328                                | Advertising                    | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>Supplies</b>                     |                                |                        |                        |                        |                                      |                        |
| 5401                                | Office Supplies                | 300                    | 178                    | 300                    | 300                                  | 300                    |
| 5431                                | Postage                        | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                                | 6,250                  | 3,995                  | 6,770                  | 6,886                                | 7,020                  |
| <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>          |                                | 212,473                | 180,857                | 229,774                | 212,273                              | 224,254                |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

**DIVISION: GENERAL GOVERNMENT**  
**DEPARTMENT: CLERK**

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>       | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|--------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>PERSONNEL SERVICES</b>           |                          |                        |                        |                        |                                      |                        |
| <b>Wages &amp; Salaries</b>         |                          |                        |                        |                        |                                      |                        |
| 5101                                | Regular Payroll          | 164,471                | 180,811                | 160,792                | 171,492                              | 193,046                |
| 5107                                | Overtime Pay             | 0                      | 738                    | 0                      | 160                                  | 0                      |
| 5119                                | Longevity Pay            | 720                    | 720                    | 0                      | 0                                    | 0                      |
| <b>Fringe Benefits</b>              |                          |                        |                        |                        |                                      |                        |
| 5151                                | Retirement Plan          | 9,261                  | 10,171                 | 9,244                  | 9,246                                | 13,899                 |
| 5152                                | Residency                | 4,511                  | 4,574                  | 4,246                  | 108                                  | 0                      |
| 5154                                | Social Security          | 10,706                 | 11,463                 | 10,578                 | 10,659                               | 14,768                 |
| 5157                                | Group Health Insurance   | 26,573                 | 29,176                 | 29,429                 | 12,742                               | 23,831                 |
| 5160                                | Group Life Insurance     | 332                    | 367                    | 377                    | 125                                  | 171                    |
| 5163                                | Workers Compensation     | 2,392                  | 2,104                  | 1,935                  | 424                                  | 309                    |
| <b>TOTAL PERSONNEL SERVICES</b>     |                          | 218,966                | 240,125                | 216,601                | 204,956                              | 246,024                |
| <b>NON-PERSONNEL SERVICES</b>       |                          |                        |                        |                        |                                      |                        |
| <b>Travel/Training</b>              |                          |                        |                        |                        |                                      |                        |
| 5205                                | Seminar Expense          | 500                    | 0                      | 1,000                  | 773                                  | 1,200                  |
| 5208                                | Travel - City Business   | 800                    | 627                    | 800                    | 471                                  | 800                    |
| 5211                                | Education & Memberships  | 700                    | 40                     | 700                    | 0                                    | 500                    |
| <b>Purchased Services</b>           |                          |                        |                        |                        |                                      |                        |
| 5317                                | Short/Over Cash Receipts | 0                      | (83)                   | 0                      | 0                                    | 0                      |
| 5325                                | Contractual Services     | 20,250                 | 14,463                 | 20,000                 | 18,283                               | 17,250                 |
| 5328                                | Advertising              | 15,000                 | 14,543                 | 15,000                 | 11,797                               | 16,000                 |
| 5334                                | Printing Expense         | 0                      | 0                      | 0                      | 0                                    | 0                      |
| 5392                                | Uncollected Taxes        | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>Supplies</b>                     |                          |                        |                        |                        |                                      |                        |
| 5401                                | Office Supplies          | 2,000                  | 1,042                  | 2,000                  | 1,060                                | 2,500                  |
| 5402                                | Desktop Printing Expense | 0                      | 0                      | 0                      | 0                                    | 0                      |
| 5422                                | Data Processing Supplies | 500                    | 189                    | 500                    | 0                                    | 0                      |
| 5431                                | Postage                  | 0                      | 459                    | 0                      | 0                                    | 0                      |
| 5497                                | Bank & Credit Card Fees  | 11,980                 | 16,720                 | 15,180                 | 14,294                               | 1,200                  |
| 5499                                | Miscellaneous            | 500                    | 0                      | 500                    | (260)                                | 500                    |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                          | 52,230                 | 47,998                 | 55,680                 | 46,418                               | 39,950                 |
| <b>OUTLAY</b>                       |                          |                        |                        |                        |                                      |                        |
| 5804                                | Office Equipment         | 0                      | 2,000                  | 0                      | 0                                    | 0                      |
| <b>TOTAL OUTLAY</b>                 |                          | 0                      | 2,000                  | 0                      | 0                                    | 0                      |
| <b>TOTAL CLERK</b>                  |                          | 271,196                | 290,123                | 272,281                | 251,374                              | 285,974                |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

*DIVISION: GENERAL GOVERNMENT*  
*DEPARTMENT: COMMISSIONERS*

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>                 | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|------------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>PERSONNEL SERVICES</b>           |                                    |                        |                        |                        |                                      |                        |
| <i>Wages &amp; Salaries</i>         |                                    |                        |                        |                        |                                      |                        |
| <b>5101</b>                         | <b>Regular Payroll</b>             | 4,500                  | 4,500                  | 4,500                  | 4,425                                | 4,500                  |
| <i>Fringe Benefits</i>              |                                    |                        |                        |                        |                                      |                        |
| <b>5154</b>                         | <b>Social Security</b>             | 65                     | 65                     | 65                     | 64                                   | 65                     |
| <b>5163</b>                         | <b>Workers Compensation</b>        | 8                      | 6                      | 7                      | 7                                    | 7                      |
| <b>TOTAL PERSONNEL SERVICES</b>     |                                    | 4,573                  | 4,572                  | 4,572                  | 4,496                                | 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                  | 4,572                  | 4,496                                | 4,572                  |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

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

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>                 | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|------------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>PERSONNEL SERVICES</b>           |                                    |                        |                        |                        |                                      |                        |
| <i>Wages &amp; Salaries</i>         |                                    |                        |                        |                        |                                      |                        |
| <b>5101</b>                         | <b>Regular Payroll</b>             | 44,400                 | 43,950                 | 44,400                 | 44,400                               | 44,400                 |
| <i>Fringe Benefits</i>              |                                    |                        |                        |                        |                                      |                        |
| <b>5154</b>                         | <b>Social Security</b>             | 644                    | 638                    | 644                    | 644                                  | 644                    |
| <b>5163</b>                         | <b>Workers Compensation</b>        | 227                    | 63                     | 71                     | 71                                   | 71                     |
| <b>5166</b>                         | <b>Unemployment Insurance</b>      | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>TOTAL PERSONNEL SERVICES</b>     |                                    | 45,271                 | 44,651                 | 45,115                 | 45,115                               | 45,115                 |
| <b>NON-PERSONNEL SERVICES</b>       |                                    |                        |                        |                        |                                      |                        |
| <i>Travel/Training</i>              |                                    |                        |                        |                        |                                      |                        |
| <b>5205</b>                         | <b>Seminar Expense</b>             | 2,400                  | 5,499                  | 2,400                  | 600                                  | 1,500                  |
| <b>5208</b>                         | <b>Travel - City Business</b>      | 1,200                  | 450                    | 1,200                  | 185                                  | 100                    |
| <b>5211</b>                         | <b>Education &amp; Memberships</b> | 5,725                  | 6,521                  | 6,500                  | 0                                    | 7,100                  |
| <i>Supplies</i>                     |                                    |                        |                        |                        |                                      |                        |
| <b>5499</b>                         | <b>Miscellaneous</b>               | 50                     | 0                      | 50                     | 0                                    | 50                     |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                                    | 9,375                  | 12,471                 | 10,150                 | 785                                  | 8,750                  |
| <b>TOTAL COMMON COUNCIL</b>         |                                    | 54,646                 | 57,122                 | 55,265                 | 45,900                               | 53,865                 |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

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

| OBJECT<br>CODE                      | DESCRIPTION                      | 2024<br>BUDGET | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET |
|-------------------------------------|----------------------------------|----------------|----------------|----------------|-----------------------------|----------------|
| <b>PERSONNEL SERVICES</b>           |                                  |                |                |                |                             |                |
| <i>Wages &amp; Salaries</i>         |                                  |                |                |                |                             |                |
| 5101                                | Regular Payroll                  | 124,977        | 128,463        | 182,369        | 179,769                     | 189,030        |
| 5104                                | Temporary Payroll                | 25,000         | 18,348         | 18,372         | 18,372                      | 19,011         |
| 5119                                | Longevity Pay                    | 0              | 0              | 0              | 0                           | 0              |
| <i>Fringe Benefits</i>              |                                  |                |                |                |                             |                |
| 5151                                | Retirement Plan                  | 7,277          | 8,834          | 12,675         | 12,494                      | 13,610         |
| 5152                                | Residency                        | 0              | 0              | 4,149          | 0                           | 0              |
| 5154                                | Social Security                  | 9,923          | 9,746          | 14,218         | 14,019                      | 14,736         |
| 5157                                | Group Health Insurance           | 26,573         | 28,938         | 58,858         | 29,432                      | 29,502         |
| 5160                                | Group Life Insurance             | 141            | 101            | 125            | 142                         | 149            |
| 5163                                | Workers Compensation             | 3,888          | 3,674          | 5,079          | 5,013                       | 5,201          |
| <b>TOTAL PERSONNEL SERVICES</b>     |                                  | 197,779        | 198,105        | 295,845        | 259,241                     | 271,239        |
| <b>NON-PERSONNEL SERVICES</b>       |                                  |                |                |                |                             |                |
| <i>Travel/Training</i>              |                                  |                |                |                |                             |                |
| 5205                                | Seminar Expense                  | 0              | 0              | 0              | 0                           | 0              |
| 5208                                | Travel - City Business           | 0              | 0              | 0              | 0                           | 0              |
| 5211                                | Education & Memberships          | 0              | 0              | 0              | 0                           | 0              |
| <i>Purchased Services</i>           |                                  |                |                |                |                             |                |
| 5303                                | Communications                   | 300            | 725            | 300            | 300                         | 300            |
| 5328                                | Advertising                      | 0              | 0              | 0              | 0                           | 1,000          |
| 5334                                | Printing Expense                 | 200            | 318            | 300            | 0                           | 0              |
| 5340                                | Rent - Equipment                 | 0              | 0              | 0              | 0                           | 0              |
| 5922                                | Farmers Market Expenses          | 2,500          | 2,786          | 2,500          | 2,500                       | 2,500          |
| 5923                                | Hydro Live Expenses              | 48,000         | 51,114         | 48,000         | 49,606                      | 50,000         |
| 5924                                | Fox Firecracker 5K               | 1,500          | 1,116          | 1,500          | 1,140                       | 1,500          |
| 5926                                | Electric City River Jam Expenses | 0              | 0              | 0              | 58,000                      | 60,000         |
| <i>Supplies</i>                     |                                  |                |                |                |                             |                |
| 5401                                | Office Supplies                  | 100            | 36             | 0              | 14                          | 0              |
| 5402                                | Desktop Printing Expense         | 0              | 0              | 0              | 0                           | 0              |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                                  | 52,600         | 56,095         | 52,600         | 111,560                     | 115,300        |
| <b>OUTLAY</b>                       |                                  |                |                |                |                             |                |
| 5807                                | Machinery, Tools & Instruments   | 0              | 0              | 0              | 6,482                       | 0              |
| <b>TOTAL OUTLAY</b>                 |                                  | 0              | 0              | 0              | 6,482                       | 0              |
| <b>TOTAL COMMUNITY ENRICHMENT</b>   |                                  | 250,379        | 254,200        | 348,445        | 377,283                     | 386,539        |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

*DIVISION: GENERAL GOVERNMENT*  
*DEPARTMENT: ELECTIONS*

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>             | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|--------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>PERSONNEL SERVICES</b>           |                                |                        |                        |                        |                                      |                        |
| <i>Wages &amp; Salaries</i>         |                                |                        |                        |                        |                                      |                        |
| 5101                                | Regular Payroll                | 9,000                  | 3,041                  | 9,000                  | 1,081                                | 9,000                  |
| 5104                                | Temporary Payroll              | 16,000                 | 24,813                 | 16,000                 | 7,535                                | 16,000                 |
| 5107                                | Overtime Pay                   | 0                      | 870                    | 0                      | 368                                  | 0                      |
| <i>Fringe Benefits</i>              |                                |                        |                        |                        |                                      |                        |
| 5151                                | Retirement Plan                | 0                      | 136                    | 313                    | 75                                   | 324                    |
| 5154                                | Social Security                | 689                    | 184                    | 410                    | 91                                   | 410                    |
| 5160                                | Group Life Insurance           | 0                      | 2                      | 5                      | 2                                    | 2                      |
| 5163                                | Workers Compensation           | 0                      | 35                     | 14                     | 14                                   | 14                     |
| 5166                                | Unemployment Insurance         | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>TOTAL PERSONNEL SERVICES</b>     |                                | 25,689                 | 29,081                 | 25,742                 | 9,166                                | 25,750                 |
| <b>NON-PERSONNEL SERVICES</b>       |                                |                        |                        |                        |                                      |                        |
| <i>Travel/Training</i>              |                                |                        |                        |                        |                                      |                        |
| 5205                                | Seminar Expense                | 200                    | 0                      | 300                    | 0                                    | 300                    |
| 5208                                | Travel - City Business         | 100                    | 0                      | 100                    | 11                                   | 0                      |
| <i>Purchased Services</i>           |                                |                        |                        |                        |                                      |                        |
| 5325                                | Contractual Services           | 2,100                  | 1,974                  | 2,100                  | 2,100                                | 2,100                  |
| 5328                                | Advertising                    | 0                      | 517                    | 0                      | 0                                    | 0                      |
| 5334                                | Printing Expense               | 2,200                  | 0                      | 2,200                  | 2,200                                | 0                      |
| <i>Supplies</i>                     |                                |                        |                        |                        |                                      |                        |
| 5401                                | Office Supplies                | 6,500                  | 5,345                  | 6,500                  | 2,435                                | 10,500                 |
| 5431                                | Postage                        | 5,000                  | 0                      | 5,000                  | 0                                    | 0                      |
| 5499                                | Miscellaneous                  | 250                    | 0                      | 250                    | 0                                    | 250                    |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                                | 16,350                 | 7,836                  | 16,450                 | 6,746                                | 13,150                 |
| <b>OUTLAY</b>                       |                                |                        |                        |                        |                                      |                        |
| 5804                                | Office Equipment               | 0                      | 0                      | 0                      | 0                                    | 0                      |
| 5807                                | Machinery, Tools & Instruments | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>TOTAL OUTLAY</b>                 |                                | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>TOTAL ELECTIONS</b>              |                                | 42,039                 | 36,917                 | 42,192                 | 15,912                               | 38,900                 |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

**DIVISION: GENERAL GOVERNMENT**  
**DEPARTMENT: FINANCE**

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>       | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|--------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>PERSONNEL SERVICES</b>           |                          |                        |                        |                        |                                      |                        |
| <i>Wages &amp; Salaries</i>         |                          |                        |                        |                        |                                      |                        |
| 5101                                | Regular Payroll          | 219,670                | 272,889                | 315,801                | 314,801                              | 326,027                |
| 5107                                | Overtime Pay             | 0                      | 0                      | 0                      | 0                                    | 0                      |
| 5119                                | Longevity Pay            | 265                    | 265                    | 0                      | 0                                    | 0                      |
| <i>Fringe Benefits</i>              |                          |                        |                        |                        |                                      |                        |
| 5151                                | Retirement Plan          | 24,850                 | 28,582                 | 32,230                 | 32,161                               | 34,433                 |
| 5152                                | Residency                | 0                      | 0                      | 0                      | 1,430                                | 4,072                  |
| 5154                                | Social Security          | 16,825                 | 19,778                 | 24,159                 | 23,582                               | 24,941                 |
| 5157                                | Group Health Insurance   | 53,145                 | 61,306                 | 70,739                 | 70,738                               | 70,920                 |
| 5160                                | Group Life Insurance     | 204                    | 202                    | 210                    | 235                                  | 258                    |
| 5163                                | Workers Compensation     | 374                    | 377                    | 505                    | 504                                  | 522                    |
| <b>TOTAL PERSONNEL SERVICES</b>     |                          | 315,333                | 383,398                | 443,644                | 443,451                              | 461,173                |
| <b>NON-PERSONNEL SERVICES</b>       |                          |                        |                        |                        |                                      |                        |
| <i>Travel/Training</i>              |                          |                        |                        |                        |                                      |                        |
| 5205                                | Seminar Expense          | 1,500                  | 270                    | 1,500                  | 1,121                                | 1,000                  |
| 5208                                | Travel - City Business   | 500                    | 328                    | 500                    | 387                                  | 500                    |
| 5211                                | Education & Memberships  | 700                    | 1,388                  | 700                    | 700                                  | 810                    |
| <i>Purchased Services</i>           |                          |                        |                        |                        |                                      |                        |
| 5303                                | Communications           | 1,020                  | 583                    | 600                    | 600                                  | 600                    |
| 5325                                | Contractual Services     | 118,500                | 145,025                | 154,350                | 169,674                              | 169,184                |
| 5332                                | Shared Services          | (37,934)               | (37,934)               | (52,128)               | (52,128)                             | (52,792)               |
| 5334                                | Printing Expense         | 900                    | 1,765                  | 1,400                  | 816                                  | 825                    |
| <i>Supplies</i>                     |                          |                        |                        |                        |                                      |                        |
| 5401                                | Office Supplies          | 300                    | 151                    | 300                    | 249                                  | 300                    |
| 5402                                | Desktop Printing Expense | 200                    | 0                      | 200                    | 100                                  | 175                    |
| 5422                                | Data Processing Supplies | 0                      | 0                      | 0                      | 0                                    | 0                      |
| 5423                                | Filing Fees              | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                          | 85,686                 | 111,575                | 107,422                | 121,519                              | 120,602                |
| <b>OUTLAY</b>                       |                          |                        |                        |                        |                                      |                        |
| 5804                                | Office Equipment         | 0                      | 0                      | 0                      | 3,017                                | 3,000                  |
| <b>TOTAL OUTLAY</b>                 |                          | 0                      | 0                      | 0                      | 3,017                                | 3,000                  |
| <b>TOTAL FINANCE</b>                |                          | 401,019                | 494,974                | 551,066                | 567,987                              | 584,775                |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

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

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>            | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|-------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>PERSONNEL SERVICES</b>           |                               |                        |                        |                        |                                      |                        |
| <i>Wages &amp; Salaries</i>         |                               |                        |                        |                        |                                      |                        |
| 5101                                | Regular Payroll               | 252,667                | 181,006                | 196,677                | 195,877                              | 258,246                |
| 5104                                | Temporary Payroll             | 0                      | 0                      | 8,632                  | 5,712                                | 0                      |
| 5118                                | Merit Incentives              | 0                      | 0                      | 16,000                 | 0                                    | 0                      |
| 5119                                | Longevity Pay                 | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <i>Fringe Benefits</i>              |                               |                        |                        |                        |                                      |                        |
| 5151                                | Retirement Plan               | 17,434                 | 12,264                 | 13,669                 | 13,613                               | 18,594                 |
| 5152                                | Residency                     | 4,181                  | 0                      | 0                      | 0                                    | 3,162                  |
| 5154                                | Social Security               | 19,329                 | 13,409                 | 15,046                 | 15,067                               | 19,756                 |
| 5157                                | Group Health Insurance        | 79,718                 | 36,527                 | 41,310                 | 41,310                               | 70,920                 |
| 5160                                | Group Life Insurance          | 184                    | 125                    | 131                    | 208                                  | 339                    |
| 5163                                | Workers Compensation          | 430                    | 248                    | 690                    | 323                                  | 413                    |
| <b>TOTAL PERSONNEL SERVICES</b>     |                               | 373,943                | 243,580                | 292,155                | 272,110                              | 371,430                |
| <b>NON-PERSONNEL SERVICES</b>       |                               |                        |                        |                        |                                      |                        |
| <i>Travel/Training</i>              |                               |                        |                        |                        |                                      |                        |
| 5208                                | Travel - City Business        | 300                    | 199                    | 600                    | 114                                  | 300                    |
| 5211                                | Education & Memberships       | 1,500                  | 1,897                  | 1,500                  | 1,274                                | 2,000                  |
| 5218                                | Tuition Reimbursement Program | 8,000                  | 6,308                  | 8,000                  | 10,989                               | 12,000                 |
| <i>Purchased Services</i>           |                               |                        |                        |                        |                                      |                        |
| 5303                                | Communications                | 300                    | 525                    | 300                    | 713                                  | 750                    |
| 5325                                | Contractual Services          | 52,000                 | 72,163                 | 58,000                 | 52,486                               | 75,000                 |
| 5326                                | Recruitment Expenses          | 11,000                 | 7,503                  | 12,500                 | 10,597                               | 14,000                 |
| 5328                                | Advertising                   | 0                      | 420                    | 0                      | 0                                    | 0                      |
| 5332                                | Shared Services               | (39,307)               | (39,307)               | (32,321)               | (32,321)                             | (40,054)               |
| 5334                                | Printing Expense              | 0                      | 0                      | 0                      | 0                                    | 0                      |
| 5385                                | Employee Wellness Program     | 2,100                  | 4,360                  | 3,500                  | 2,894                                | 3,500                  |
| 5398                                | Employee Safety Program       | 1,500                  | 246                    | 1,500                  | 0                                    | 0                      |
| 5399                                | Employee Assistance Program   | 3,700                  | 2,018                  | 4,000                  | 3,680                                | 3,800                  |
| <i>Supplies</i>                     |                               |                        |                        |                        |                                      |                        |
| 5401                                | Office Supplies               | 300                    | 591                    | 500                    | 448                                  | 500                    |
| 5402                                | Desktop Printing Expense      | 200                    | 464                    | 450                    | 436                                  | 450                    |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                               | 41,593                 | 57,384                 | 58,529                 | 51,310                               | 72,246                 |
| <b>TOTAL HUMAN RESOURCES</b>        |                               | 415,536                | 300,964                | 350,684                | 323,420                              | 443,676                |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

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

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>             | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|--------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>PERSONNEL SERVICES</b>           |                                |                        |                        |                        |                                      |                        |
| <b>Wages &amp; Salaries</b>         |                                |                        |                        |                        |                                      |                        |
| 5101                                | Regular Payroll                | 89,951                 | 90,616                 | 96,079                 | 95,279                               | 98,844                 |
| 5119                                | Longevity Pay                  | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>Fringe Benefits</b>              |                                |                        |                        |                        |                                      |                        |
| 5151                                | Retirement Plan                | 6,207                  | 6,255                  | 6,677                  | 6,622                                | 7,117                  |
| 5152                                | Residency                      | 0                      | 0                      | 0                      | 0                                    | 0                      |
| 5154                                | Social Security                | 6,881                  | 6,583                  | 7,350                  | 7,089                                | 7,562                  |
| 5157                                | Group Health Insurance         | 26,573                 | 26,971                 | 29,429                 | 29,429                               | 29,502                 |
| 5160                                | Group Life Insurance           | 193                    | 213                    | 223                    | 233                                  | 250                    |
| 5163                                | Workers Compensation           | 153                    | 127                    | 154                    | 152                                  | 158                    |
| <b>TOTAL PERSONNEL SERVICES</b>     |                                | 129,958                | 130,766                | 139,912                | 138,804                              | 143,433                |
| <b>NON-PERSONNEL SERVICES</b>       |                                |                        |                        |                        |                                      |                        |
| <b>Travel/Training</b>              |                                |                        |                        |                        |                                      |                        |
| 5205                                | Seminar Expense                | 0                      | 0                      | 0                      | 0                                    | 2,400                  |
| 5211                                | Education & Memberships        | 7,600                  | 2,745                  | 3,000                  | 1,805                                | 1,600                  |
| <b>Purchased Services</b>           |                                |                        |                        |                        |                                      |                        |
| 5303                                | Communications                 | 900                    | 825                    | 1,000                  | 819                                  | 16,000                 |
| 5304                                | Computing                      | 19,000                 | 30,390                 | 20,000                 | 19,719                               | 17,000                 |
| 5305                                | Cybersecurity                  | 26,000                 | 10,742                 | 29,000                 | 27,743                               | 22,000                 |
| 5315                                | Maintenance - Office Equipment | 0                      | 0                      | 0                      | 0                                    | 0                      |
| 5324                                | User Licencing                 | 0                      | 0                      | 0                      | 0                                    | 0                      |
| 5325                                | Contractual Services           | 220,000                | 208,776                | 203,000                | 200,696                              | 244,000                |
| 5332                                | Shared Services                | (38,324)               | (38,324)               | (37,671)               | (37,671)                             | (36,767)               |
| <b>Supplies</b>                     |                                |                        |                        |                        |                                      |                        |
| 5401                                | Office Supplies                | 0                      | 18                     | 0                      | 0                                    | 0                      |
| 5410                                | General Supplies               | 0                      | 290                    | 0                      | 0                                    | 0                      |
| 5420                                | Data Center                    | 40,000                 | 53,406                 | 40,000                 | 34,104                               | 22,000                 |
| 5422                                | Data Processing Supplies       | 0                      | 0                      | 0                      | 6,578                                | 0                      |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                                | 275,176                | 268,869                | 258,329                | 253,793                              | 288,233                |
| <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> |                                | 405,134                | 399,634                | 398,241                | 392,597                              | 431,666                |

**CITY OF KAUKAUNA**

**2026 BUDGET**

**FUND: 101**  
**DEPT: 51405**

**DIVISION: GENERAL GOVERNMENT**  
**DEPARTMENT: MAYOR**

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>             | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|--------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>PERSONNEL SERVICES</b>           |                                |                        |                        |                        |                                      |                        |
| <i>Wages &amp; Salaries</i>         |                                |                        |                        |                        |                                      |                        |
| 5101                                | Regular Payroll                | 145,628                | 145,909                | 154,772                | 151,372                              | 157,567                |
| 5107                                | Overtime Pay                   | 0                      | 47                     | 0                      | 0                                    | 0                      |
| 5119                                | Longevity Pay                  | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <i>Fringe Benefits</i>              |                                |                        |                        |                        |                                      |                        |
| 5151                                | Retirement Plan                | 10,048                 | 10,075                 | 10,757                 | 10,520                               | 11,345                 |
| 5152                                | Residency                      | 3,163                  | 7,324                  | 3,372                  | 3,348                                | 3,511                  |
| 5154                                | Social Security                | 11,141                 | 10,581                 | 11,840                 | 11,249                               | 12,054                 |
| 5157                                | Group Health Insurance         | 37,290                 | 37,851                 | 41,310                 | 41,310                               | 41,418                 |
| 5160                                | Group Life Insurance           | 372                    | 307                    | 320                    | 315                                  | 335                    |
| 5163                                | Workers Compensation           | 2,858                  | 2,462                  | 2,584                  | 2,507                                | 2,570                  |
| <b>TOTAL PERSONNEL SERVICES</b>     |                                | 210,500                | 214,555                | 224,955                | 220,621                              | 228,800                |
| <b>NON-PERSONNEL SERVICES</b>       |                                |                        |                        |                        |                                      |                        |
| <i>Travel/Training</i>              |                                |                        |                        |                        |                                      |                        |
| 5205                                | Seminar Expense                | 1,000                  | 300                    | 1,000                  | 400                                  | 600                    |
| 5208                                | Travel - City Business         | 1,200                  | 1,485                  | 1,200                  | 567                                  | 1,200                  |
| 5211                                | Education & Memberships        | 500                    | 0                      | 0                      | 0                                    | 0                      |
| 5215                                | Expense Allowance              | 3,500                  | 1,205                  | 2,500                  | (242)                                | 3,000                  |
| <i>Purchased Services</i>           |                                |                        |                        |                        |                                      |                        |
| 5303                                | Communications                 | 300                    | 420                    | 300                    | 300                                  | 300                    |
| 5315                                | Maintenance - Office Equipment | 0                      | 0                      | 0                      | 0                                    | 0                      |
| 5328                                | Advertising                    | 0                      | 50                     | 0                      | 0                                    | 0                      |
| 5334                                | Printing Expense               | 2,000                  | 2,295                  | 2,000                  | 2,400                                | 2,400                  |
| 5340                                | Rent - Equipment               | 800                    | 943                    | 800                    | 486                                  | 500                    |
| <i>Supplies</i>                     |                                |                        |                        |                        |                                      |                        |
| 5401                                | Office Supplies                | 500                    | 709                    | 600                    | 493                                  | 600                    |
| 5402                                | Desktop Printing Expense       | 0                      | 0                      | 0                      | 0                                    | 0                      |
| 5410                                | General Supplies               | 0                      | 85                     | 0                      | 200                                  | 200                    |
| 5499                                | Miscellaneous                  | 500                    | 984                    | 500                    | 0                                    | 8,250                  |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                                | 10,300                 | 8,476                  | 8,900                  | 4,604                                | 17,050                 |
| <b>OUTLAY</b>                       |                                |                        |                        |                        |                                      |                        |
| 5804                                | Office Equipment               | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>TOTAL OUTLAY</b>                 |                                | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>TOTAL MAYOR</b>                  |                                | 220,800                | 223,030                | 233,855                | 225,225                              | 245,850                |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

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

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>                        | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|-------------------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>NON-PERSONNEL SERVICES</b>       |                                           |                        |                        |                        |                                      |                        |
| <i>Purchased Services</i>           |                                           |                        |                        |                        |                                      |                        |
| <b>5303</b>                         | <b>Communications</b>                     | 0                      | 2,476                  | 2,500                  | 2,677                                | 2,600                  |
| <b>5306</b>                         | <b>Heating Fuels</b>                      | 5,100                  | 3,512                  | 5,000                  | 7,719                                | 7,000                  |
| <b>5309</b>                         | <b>Water, Sewer &amp; Electric</b>        | 41,000                 | 41,893                 | 41,000                 | 40,242                               | 41,000                 |
| <b>5312</b>                         | <b>Maintenance - Building</b>             | 22,450                 | 12,745                 | 13,000                 | 10,787                               | 13,000                 |
| <b>5321</b>                         | <b>Maintenance - Other Equipment</b>      | 0                      | 0                      | 100                    | 20                                   | 100                    |
| <b>5325</b>                         | <b>Contractual Services</b>               | 40,950                 | 50,142                 | 53,000                 | 43,985                               | 53,000                 |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                                           | 109,500                | 110,769                | 114,600                | 105,430                              | 116,700                |
| <b>OUTLAY</b>                       |                                           |                        |                        |                        |                                      |                        |
| <b>5804</b>                         | <b>Office Equipment</b>                   | 5,000                  | 2,500                  | 20,000                 | 20,000                               | 2,500                  |
| <b>5807</b>                         | <b>Machinery, Tools &amp; Instruments</b> | 0                      | 0                      | 0                      | 0                                    | 25,000                 |
| <b>TOTAL OUTLAY</b>                 |                                           | 5,000                  | 2,500                  | 20,000                 | 20,000                               | 27,500                 |
| <b>TOTAL MUNICIPAL BUILDING</b>     |                                           | 114,500                | 113,269                | 134,600                | 125,430                              | 144,200                |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

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

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>                 | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|------------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>PERSONNEL SERVICES</b>           |                                    |                        |                        |                        |                                      |                        |
| <b>Wages &amp; Salaries</b>         |                                    |                        |                        |                        |                                      |                        |
| <b>5101</b>                         | <b>Regular Payroll</b>             | 37,871                 | 43,257                 | 42,080                 | 42,100                               | 43,531                 |
| <b>5119</b>                         | <b>Longevity Pay</b>               | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>Fringe Benefits</b>              |                                    |                        |                        |                        |                                      |                        |
| <b>5151</b>                         | <b>Retirement Plan</b>             | 0                      | 1,192                  | 1,962                  | 2,087                                | 2,104                  |
| <b>5152</b>                         | <b>Residency</b>                   | 0                      | 57                     | 0                      | 0                                    | 0                      |
| <b>5154</b>                         | <b>Social Security</b>             | 549                    | 1,515                  | 2,360                  | 1,647                                | 2,443                  |
| <b>5157</b>                         | <b>Group Health Insurance</b>      | 0                      | 1,321                  | 0                      | 16,650                               | 16,692                 |
| <b>5160</b>                         | <b>Group Life Insurance</b>        | 0                      | 13                     | 29                     | 26                                   | 27                     |
| <b>5163</b>                         | <b>Workers Compensation</b>        | 64                     | 59                     | 67                     | 67                                   | 70                     |
| <b>TOTAL PERSONNEL SERVICES</b>     |                                    | 38,484                 | 47,415                 | 46,498                 | 62,577                               | 64,867                 |
| <b>NON-PERSONNEL SERVICES</b>       |                                    |                        |                        |                        |                                      |                        |
| <b>Travel/Training</b>              |                                    |                        |                        |                        |                                      |                        |
| <b>5205</b>                         | <b>Seminar Expense</b>             | 1,200                  | 880                    | 1,200                  | 0                                    | 600                    |
| <b>5208</b>                         | <b>Travel - City Business</b>      | 2,100                  | 2,590                  | 2,100                  | 1,064                                | 2,400                  |
| <b>5211</b>                         | <b>Education &amp; Memberships</b> | 1,500                  | 1,110                  | 1,750                  | 1,750                                | 1,750                  |
| <b>Purchased Services</b>           |                                    |                        |                        |                        |                                      |                        |
| <b>5325</b>                         | <b>Contractual Services</b>        | 7,500                  | 6,249                  | 9,200                  | 5,869                                | 7,500                  |
| <b>5334</b>                         | <b>Printing Expense</b>            | 650                    | 889                    | 700                    | 885                                  | 1,000                  |
| <b>Supplies</b>                     |                                    |                        |                        |                        |                                      |                        |
| <b>5401</b>                         | <b>Office Supplies</b>             | 500                    | 237                    | 300                    | 199                                  | 300                    |
| <b>5402</b>                         | <b>Desktop Printing Expense</b>    | 200                    | 332                    | 500                    | 854                                  | 1,000                  |
| <b>5422</b>                         | <b>Data Processing Supplies</b>    | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                                    | 13,650                 | 12,287                 | 15,750                 | 10,621                               | 14,550                 |
| <b>OUTLAY</b>                       |                                    |                        |                        |                        |                                      |                        |
| <b>5804</b>                         | <b>Office Equipment</b>            | 1,500                  | 275                    | 1,200                  | 1,400                                | 1,200                  |
| <b>TOTAL OUTLAY</b>                 |                                    | 1,500                  | 275                    | 1,200                  | 1,400                                | 1,200                  |
| <b>TOTAL MUNICIPAL JUDGE</b>        |                                    | 53,634                 | 59,976                 | 63,448                 | 74,598                               | 80,617                 |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

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

| <i>OBJECT<br/>CODE</i>               | <i>DESCRIPTION</i>              | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|--------------------------------------|---------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>NON-PERSONNEL SERVICES</b>        |                                 |                        |                        |                        |                                      |                        |
| <i>Purchased Services</i>            |                                 |                        |                        |                        |                                      |                        |
| <b>5340</b>                          | <b>Rent - Equipment</b>         | 5,800                  | 5,876                  | 6,000                  | 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                  | 1,487                  | 2,000                  | 600                                  | 2,000                  |
| <b>5402</b>                          | <b>Desktop Printing Expense</b> | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>5431</b>                          | <b>Postage</b>                  | 13,000                 | 14,773                 | 13,000                 | 9,341                                | 16,000                 |
| <b>TOTAL NON-PERSONNEL SERVICES</b>  |                                 | 19,800                 | 22,137                 | 21,000                 | 15,941                               | 24,000                 |
| <b>TOTAL MAILROOM &amp; SUPPLIES</b> |                                 | 19,800                 | 22,137                 | 21,000                 | 15,941                               | 24,000                 |

**CITY OF KAUKAUNA**

**2026 BUDGET**

**FUND: 101**

*DIVISION: GENERAL GOVERNMENT*

**DEPT: 51410**

*DEPARTMENT: PLANNING/COMMUNITY DEVELOPMENT*

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>                 | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|------------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>PERSONNEL SERVICES</b>           |                                    |                        |                        |                        |                                      |                        |
| <i>Wages &amp; Salaries</i>         |                                    |                        |                        |                        |                                      |                        |
| <b>5101</b>                         | <b>Regular Payroll</b>             | 225,665                | 139,730                | 196,621                | 196,121                              | 206,082                |
| <b>5104</b>                         | <b>Temporary Payroll</b>           | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>5119</b>                         | <b>Longevity Pay</b>               | 15                     | 168                    | 0                      | 0                                    | 0                      |
| <i>Fringe Benefits</i>              |                                    |                        |                        |                        |                                      |                        |
| <b>5151</b>                         | <b>Retirement Plan</b>             | 13,979                 | 9,658                  | 13,665                 | 13,630                               | 14,838                 |
| <b>5152</b>                         | <b>Residency</b>                   | 4,021                  | 5,688                  | 6,196                  | 6,196                                | 6,520                  |
| <b>5154</b>                         | <b>Social Security</b>             | 18,426                 | 10,581                 | 15,042                 | 15,003                               | 15,765                 |
| <b>5157</b>                         | <b>Group Health Insurance</b>      | 37,290                 | 4,846                  | 23,653                 | 11,772                               | 11,801                 |
| <b>5160</b>                         | <b>Group Life Insurance</b>        | 484                    | 111                    | 180                    | 147                                  | 155                    |
| <b>5163</b>                         | <b>Workers Compensation</b>        | 6,145                  | 1,726                  | 2,527                  | 2,638                                | 2,609                  |
| <b>TOTAL PERSONNEL SERVICES</b>     |                                    | 306,025                | 172,508                | 257,884                | 245,507                              | 257,770                |
| <b>NON-PERSONNEL SERVICES</b>       |                                    |                        |                        |                        |                                      |                        |
| <i>Travel/Training</i>              |                                    |                        |                        |                        |                                      |                        |
| <b>5205</b>                         | <b>Seminar Expense</b>             | 2,500                  | 0                      | 3,000                  | 1,000                                | 3,500                  |
| <b>5208</b>                         | <b>Travel - City Business</b>      | 750                    | 0                      | 750                    | 0                                    | 750                    |
| <b>5211</b>                         | <b>Education &amp; Memberships</b> | 550                    | 123                    | 550                    | 200                                  | 600                    |
| <i>Purchased Services</i>           |                                    |                        |                        |                        |                                      |                        |
| <b>5303</b>                         | <b>Communications</b>              | 1,400                  | 760                    | 1,500                  | 713                                  | 1,500                  |
| <b>5324</b>                         | <b>User Licencing</b>              | 0                      | 550                    | 0                      | 550                                  | 600                    |
| <b>5325</b>                         | <b>Contractual Services</b>        | 25,000                 | 3,994                  | 25,000                 | 1,185                                | 25,000                 |
| <b>5328</b>                         | <b>Advertising</b>                 | 2,500                  | 971                    | 2,500                  | 633                                  | 2,500                  |
| <b>5334</b>                         | <b>Printing Expense</b>            | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>5340</b>                         | <b>Rent - Equipment</b>            | 1,000                  | 922                    | 1,000                  | 918                                  | 1,100                  |
| <i>Supplies</i>                     |                                    |                        |                        |                        |                                      |                        |
| <b>5401</b>                         | <b>Office Supplies</b>             | 700                    | 319                    | 700                    | 375                                  | 700                    |
| <b>5402</b>                         | <b>Desktop Printing Expense</b>    | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>5422</b>                         | <b>Data Processing Supplies</b>    | 180                    | 0                      | 180                    | 0                                    | 180                    |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                                    | 34,580                 | 7,639                  | 35,180                 | 5,574                                | 36,430                 |
| <b>OUTLAY</b>                       |                                    |                        |                        |                        |                                      |                        |
| <b>5804</b>                         | <b>Office Equipment</b>            | 2,500                  | 0                      | 2,500                  | 200                                  | 2,500                  |
| <b>TOTAL OUTLAY</b>                 |                                    | 2,500                  | 0                      | 2,500                  | 200                                  | 2,500                  |
| <b>TOTAL PLANNING</b>               |                                    | 343,105                | 180,147                | 295,564                | 251,281                              | 296,700                |

**CITY OF KAUKAUNA**

**2026 BUDGET**

**FUND: 101**

*DIVISION: GENERAL GOVERNMENT*

**DEPT: 51605**

*DEPARTMENT: SPAR BUILDING MAINTENANCE*

| <i>OBJECT<br/>CODE</i>                 | <i>DESCRIPTION</i>                 | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|----------------------------------------|------------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>NON-PERSONNEL SERVICES</b>          |                                    |                        |                        |                        |                                      |                        |
| <i>Purchased Services</i>              |                                    |                        |                        |                        |                                      |                        |
| <b>5303</b>                            | <b>Communications</b>              | 2,700                  | 0                      | 0                      | 0                                    | 0                      |
| <b>5306</b>                            | <b>Heating Fuels</b>               | 30,000                 | 17,948                 | 25,000                 | 25,353                               | 25,000                 |
| <b>5309</b>                            | <b>Water, Sewer &amp; Electric</b> | 20,000                 | 26,672                 | 25,000                 | 23,077                               | 25,000                 |
| <b>5312</b>                            | <b>Maintenance - Building</b>      | 15,000                 | 13,207                 | 15,000                 | 13,162                               | 15,000                 |
| <b>5325</b>                            | <b>Contractual Services</b>        | 2,400                  | 5,695                  | 2,400                  | 5,967                                | 5,000                  |
| <b>TOTAL NON-PERSONNEL SERVICES</b>    |                                    | 70,100                 | 63,522                 | 67,400                 | 67,559                               | 70,000                 |
| <b>OUTLAY</b>                          |                                    |                        |                        |                        |                                      |                        |
| <b>5804</b>                            | <b>Office Equipment</b>            | 0                      | 0                      | 8,000                  | 8,000                                | 300                    |
| <b>TOTAL OUTLAY</b>                    |                                    | 0                      | 0                      | 8,000                  | 8,000                                | 300                    |
| <b>TOTAL SPAR BUILDING MAINTENANCE</b> |                                    | 70,100                 | 63,522                 | 75,400                 | 75,559                               | 70,300                 |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

*DIVISION: PUBLIC SAFETY*  
*DEPARTMENT: AMBULANCE*

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>                        | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|-------------------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>NON-PERSONNEL SERVICES</b>       |                                           |                        |                        |                        |                                      |                        |
| <i>Travel/Training</i>              |                                           |                        |                        |                        |                                      |                        |
| <b>5205</b>                         | <b>Seminar Expense</b>                    | 1,300                  | 677                    | 1,300                  | 1,300                                | 1,300                  |
| <b>5208</b>                         | <b>Travel - City Business</b>             | 600                    | 0                      | 600                    | 600                                  | 600                    |
| <b>5211</b>                         | <b>Education &amp; Memberships</b>        | 4,500                  | 4,176                  | 4,500                  | 4,667                                | 5,100                  |
| <i>Purchased Services</i>           |                                           |                        |                        |                        |                                      |                        |
| <b>5303</b>                         | <b>Communications</b>                     | 6,800                  | 7,109                  | 6,900                  | 7,088                                | 7,200                  |
| <b>5318</b>                         | <b>Maintenance - Automotive</b>           | 5,500                  | 7,783                  | 5,500                  | 8,999                                | 8,000                  |
| <b>5321</b>                         | <b>Maintenance - Other Equipment</b>      | 2,500                  | 2,771                  | 2,500                  | 4,127                                | 2,700                  |
| <b>5325</b>                         | <b>Contractual Services</b>               | 29,300                 | 31,043                 | 24,900                 | 25,000                               | 32,000                 |
| <b>5328</b>                         | <b>Advertising</b>                        | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>5334</b>                         | <b>Printing Expense</b>                   | 500                    | 318                    | 500                    | 400                                  | 400                    |
| <i>Supplies</i>                     |                                           |                        |                        |                        |                                      |                        |
| <b>5401</b>                         | <b>Office Supplies</b>                    | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>5402</b>                         | <b>Desktop Printing Expense</b>           | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>5404</b>                         | <b>Clothing Expense</b>                   | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>5407</b>                         | <b>Automotive Supplies</b>                | 9,000                  | 8,668                  | 9,000                  | 11,961                               | 9,000                  |
| <b>5410</b>                         | <b>General Supplies</b>                   | 150                    | 0                      | 150                    | 60                                   | 150                    |
| <b>5419</b>                         | <b>Medical &amp; Lab Supplies</b>         | 27,250                 | 21,574                 | 26,500                 | 21,001                               | 25,000                 |
| <b>5422</b>                         | <b>Data Processing Supplies</b>           | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>5431</b>                         | <b>Postage</b>                            | 75                     | 0                      | 75                     | 0                                    | 75                     |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                                           | 87,475                 | 84,118                 | 82,425                 | 85,203                               | 91,525                 |
| <b>OUTLAY</b>                       |                                           |                        |                        |                        |                                      |                        |
| <b>5807</b>                         | <b>Machinery, Tools &amp; Instruments</b> | 4,000                  | 3,477                  | 4,000                  | 4,000                                | 4,000                  |
| <b>TOTAL OUTLAY</b>                 |                                           | 4,000                  | 3,477                  | 4,000                  | 4,000                                | 4,000                  |
| <b>TOTAL AMBULANCE</b>              |                                           | 91,475                 | 87,595                 | 86,425                 | 89,203                               | 95,525                 |

**CITY OF KAUKAUNA**

**2026 BUDGET**

**FUND: 101**

*DIVISION: PUBLIC SAFETY*

**DEPT: 52405**

*DEPARTMENT: BUILDING INSPECTION*

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>       | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|--------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>PERSONNEL SERVICES</b>           |                          |                        |                        |                        |                                      |                        |
| <i>Wages &amp; Salaries</i>         |                          |                        |                        |                        |                                      |                        |
| 5101                                | Regular Payroll          | 89,047                 | 89,126                 | 93,920                 | 93,920                               | 98,300                 |
| 5104                                | Temporary Payroll        | 0                      | 0                      | 0                      | 0                                    | 0                      |
| 5119                                | Longevity Pay            | 45                     | 45                     | 0                      | 0                                    | 0                      |
| <i>Fringe Benefits</i>              |                          |                        |                        |                        |                                      |                        |
| 5151                                | Retirement Plan          | 6,147                  | 6,155                  | 6,527                  | 6,527                                | 7,078                  |
| 5152                                | Residency                | 0                      | 4,788                  | 5,635                  | 5,635                                | 5,898                  |
| 5154                                | Social Security          | 6,816                  | 6,620                  | 7,185                  | 7,185                                | 7,520                  |
| 5157                                | Group Health Insurance   | 26,573                 | 26,899                 | 28,103                 | 28,565                               | 28,608                 |
| 5160                                | Group Life Insurance     | 259                    | 219                    | 228                    | 229                                  | 247                    |
| 5163                                | Workers Compensation     | 2,655                  | 2,186                  | 2,376                  | 2,376                                | 2,458                  |
| <b>TOTAL PERSONNEL SERVICES</b>     |                          | 131,542                | 136,038                | 143,974                | 144,437                              | 150,109                |
| <b>NON-PERSONNEL SERVICES</b>       |                          |                        |                        |                        |                                      |                        |
| <i>Travel/Training</i>              |                          |                        |                        |                        |                                      |                        |
| 5205                                | Seminar Expense          | 1,500                  | 0                      | 1,500                  | 909                                  | 1,800                  |
| 5208                                | Travel - City Business   | 250                    | 0                      | 250                    | 0                                    | 250                    |
| 5211                                | Education & Memberships  | 500                    | 1,170                  | 1,500                  | 1,000                                | 1,800                  |
| <i>Purchased Services</i>           |                          |                        |                        |                        |                                      |                        |
| 5303                                | Communications           | 1,000                  | 927                    | 1,000                  | 537                                  | 1,000                  |
| 5318                                | Maintenance - Automotive | 0                      | 0                      | 0                      | 41                                   | 0                      |
| 5325                                | Contractual Services     | 80,000                 | 111,614                | 85,000                 | 90,262                               | 90,000                 |
| 5327                                | Razing Expense           | 0                      | 0                      | 0                      | 0                                    | 0                      |
| 5328                                | Advertising              | 0                      | 0                      | 0                      | 0                                    | 0                      |
| 5334                                | Printing Expense         | 0                      | 0                      | 0                      | 0                                    | 0                      |
| 5340                                | Rent - Equipment         | 700                    | 774                    | 750                    | 716                                  | 800                    |
| <i>Supplies</i>                     |                          |                        |                        |                        |                                      |                        |
| 5401                                | Office Supplies          | 2,500                  | 2,781                  | 2,700                  | 3,363                                | 3,000                  |
| 5402                                | Desktop Printing Expense | 0                      | 0                      | 0                      | 0                                    | 0                      |
| 5407                                | Automotive Supplies      | 1,500                  | 379                    | 1,500                  | 256                                  | 1,500                  |
| 5499                                | Miscellaneous            | 0                      | 672                    | 700                    | 0                                    | 700                    |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                          | 87,950                 | 118,317                | 94,900                 | 97,084                               | 100,850                |
| <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>    |                          | 219,492                | 254,355                | 238,874                | 241,521                              | 250,959                |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

*DIVISION: PUBLIC SAFETY*  
*DEPARTMENT: FIRE*

| <i>OBJECT<br/>CODE</i>          | <i>DESCRIPTION</i>            | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|---------------------------------|-------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>PERSONNEL SERVICES</b>       |                               |                        |                        |                        |                                      |                        |
| <b>Wages &amp; Salaries</b>     |                               |                        |                        |                        |                                      |                        |
| <b>5101</b>                     | <b>Regular Payroll</b>        | 1,736,262              | 1,720,607              | 2,006,183              | 1,826,147                            | 2,124,560              |
| <b>5107</b>                     | <b>Overtime Pay</b>           | 90,000                 | 142,969                | 100,000                | 188,921                              | 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                 | 83,979                 | 92,664                 | 95,547                               | 111,170                |
| <b>5119</b>                     | <b>Longevity Pay</b>          | 4,805                  | 4,805                  | 0                      | 4,185                                | 4,485                  |
| <b>5122</b>                     | <b>FLSA Pay</b>               | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>Fringe Benefits</b>          |                               |                        |                        |                        |                                      |                        |
| <b>5151</b>                     | <b>Retirement Plan</b>        | 361,570                | 371,105                | 415,295                | 399,903                              | 426,609                |
| <b>5152</b>                     | <b>Residency</b>              | 74,188                 | 76,101                 | 94,264                 | 85,873                               | 95,860                 |
| <b>5154</b>                     | <b>Social Security</b>        | 27,638                 | 27,239                 | 43,207                 | 30,665                               | 34,149                 |
| <b>5157</b>                     | <b>Group Health Insurance</b> | 440,614                | 437,608                | 577,459                | 472,176                              | 547,949                |
| <b>5160</b>                     | <b>Group Life Insurance</b>   | 2,344                  | 1,996                  | 2,362                  | 2,246                                | 2,706                  |
| <b>5163</b>                     | <b>Workers Compensation</b>   | 58,135                 | 48,996                 | 68,802                 | 64,924                               | 74,653                 |
| <b>TOTAL PERSONNEL SERVICES</b> |                               | <b>2,870,556</b>       | <b>2,915,406</b>       | <b>3,400,235</b>       | <b>3,170,587</b>                     | <b>3,522,141</b>       |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

*DIVISION: PUBLIC SAFETY*  
*DEPARTMENT: FIRE*

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>             | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|--------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>NON-PERSONNEL SERVICES</b>       |                                |                        |                        |                        |                                      |                        |
| <i>Travel/Training</i>              |                                |                        |                        |                        |                                      |                        |
| 5205                                | Seminar Expense                | 4,100                  | 2,705                  | 4,100                  | 3,663                                | 4,100                  |
| 5208                                | Travel - City Business         | 1,400                  | 364                    | 1,000                  | 1,063                                | 1,000                  |
| 5211                                | Education & Memberships        | 3,725                  | 2,854                  | 3,850                  | 3,779                                | 3,850                  |
| 5218                                | Tuition Reimbursement Program  | 0                      | 0                      | 0                      | 13,325                               | 16,675                 |
| <i>Purchased Services</i>           |                                |                        |                        |                        |                                      |                        |
| 5303                                | Communications                 | 10,900                 | 8,974                  | 11,100                 | 10,483                               | 11,100                 |
| 5306                                | Heating Fuels                  | 4,600                  | 1,413                  | 4,000                  | 2,290                                | 3,800                  |
| 5309                                | Water, Sewer & Electric        | 64,000                 | 66,873                 | 65,500                 | 65,500                               | 65,700                 |
| 5310                                | Grant Matching Expenditures    | 0                      | 0                      | 0                      | 2,250                                | 0                      |
| 5312                                | Maintenance - Building         | 16,000                 | 25,752                 | 18,000                 | 19,286                               | 20,000                 |
| 5315                                | Maintenance - Office Equipment | 1,200                  | 1,477                  | 600                    | 350                                  | 1,000                  |
| 5318                                | Maintenance - Automotive       | 13,000                 | 19,159                 | 21,000                 | 24,329                               | 22,000                 |
| 5321                                | Maintenance - Other Equipment  | 6,000                  | 11,478                 | 10,400                 | 11,047                               | 10,400                 |
| 5325                                | Contractual Services           | 10,150                 | 9,126                  | 10,150                 | 7,738                                | 10,150                 |
| 5328                                | Advertising                    | 100                    | 60                     | 150                    | 0                                    | 150                    |
| 5334                                | Printing Expense               | 0                      | 0                      | 0                      | 0                                    | 0                      |
| 5340                                | Rent - Equipment               | 2,550                  | 2,630                  | 2,550                  | 2,625                                | 2,560                  |
| <i>Supplies</i>                     |                                |                        |                        |                        |                                      |                        |
| 5401                                | Office Supplies                | 1,000                  | 863                    | 1,000                  | 625                                  | 1,200                  |
| 5402                                | Desktop Printing Expense       | 350                    | 0                      | 250                    | 0                                    | 250                    |
| 5404                                | Clothing Expense               | 12,000                 | 10,297                 | 14,250                 | 14,000                               | 14,250                 |
| 5407                                | Automotive Supplies            | 6,800                  | 8,409                  | 7,500                  | 7,824                                | 7,800                  |
| 5410                                | General Supplies               | 2,200                  | 1,717                  | 2,200                  | 1,929                                | 2,200                  |
| 5413                                | Chemical & Ordnance            | 800                    | 0                      | 400                    | 0                                    | 0                      |
| 5416                                | Custodial Supplies             | 2,100                  | 2,966                  | 2,500                  | 2,236                                | 2,500                  |
| 5431                                | Postage                        | 150                    | 0                      | 150                    | 0                                    | 100                    |
| 5499                                | Miscellaneous                  | 4,500                  | 2,029                  | 6,400                  | 6,402                                | 6,000                  |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                                | 167,625                | 179,145                | 187,050                | 200,744                              | 206,785                |
| <b>OUTLAY</b>                       |                                |                        |                        |                        |                                      |                        |
| 5807                                | Machinery, Tools & Instruments | 30,000                 | 29,120                 | 34,400                 | 34,400                               | 34,400                 |
| <b>TOTAL OUTLAY</b>                 |                                | 30,000                 | 29,120                 | 34,400                 | 34,400                               | 34,400                 |
| <b>TOTAL FIRE</b>                   |                                | 3,068,181              | 3,123,671              | 3,621,685              | 3,405,731                            | 3,763,326              |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

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

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>                 | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|------------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>NON-PERSONNEL SERVICES</b>       |                                    |                        |                        |                        |                                      |                        |
| <i>Travel/Training</i>              |                                    |                        |                        |                        |                                      |                        |
| <b>5205</b>                         | <b>Seminar Expense</b>             | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>5208</b>                         | <b>Travel - City Business</b>      | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>5211</b>                         | <b>Education &amp; Memberships</b> | 2,000                  | 2,984                  | 2,000                  | 1,800                                | 2,000                  |
| <i>Purchased Services</i>           |                                    |                        |                        |                        |                                      |                        |
| <b>5328</b>                         | <b>Advertising</b>                 | 0                      | 0                      | 100                    | 0                                    | 0                      |
| <b>5334</b>                         | <b>Printing Expense</b>            | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>5397</b>                         | <b>Fire Safety Education</b>       | 4,600                  | 3,521                  | 4,800                  | 4,800                                | 5,000                  |
| <i>Supplies</i>                     |                                    |                        |                        |                        |                                      |                        |
| <b>5401</b>                         | <b>Office Supplies</b>             | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>5402</b>                         | <b>Desktop Printing Expense</b>    | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>5410</b>                         | <b>General Supplies</b>            | 0                      | 38                     | 150                    | 0                                    | 0                      |
| <b>5434</b>                         | <b>Photographic Supplies</b>       | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                                    | 6,600                  | 6,542                  | 7,050                  | 6,600                                | 7,000                  |
| <b>TOTAL FIRE SAFETY</b>            |                                    | 6,600                  | 6,542                  | 7,050                  | 6,600                                | 7,000                  |



**CITY OF KAUKAUNA**

**2026 BUDGET**

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

*DIVISION: PUBLIC SAFETY*  
*DEPARTMENT: POLICE*

| <i>OBJECT<br/>CODE</i>          | <i>DESCRIPTION</i>             | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|---------------------------------|--------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>PERSONNEL SERVICES</b>       |                                |                        |                        |                        |                                      |                        |
| <b>Wages &amp; Salaries</b>     |                                |                        |                        |                        |                                      |                        |
| 5101                            | Regular Payroll                | 2,272,028              | 2,227,818              | 2,390,712              | 2,394,349                            | 2,514,554              |
| 5107                            | Overtime Pay                   | 60,000                 | 98,086                 | 60,000                 | 83,375                               | 60,000                 |
| 5110                            | Shift Premium Pay              | 0                      | 0                      | 0                      | 0                                    | 0                      |
| 5113                            | Job Class Premium Pay          | 585                    | 1,523                  | 585                    | 2,742                                | 1,500                  |
| 5116                            | Holiday Pay                    | 116,688                | 125,678                | 124,617                | 125,034                              | 131,000                |
| 5119                            | Longevity Pay                  | 1,890                  | 1,634                  | 0                      | 0                                    | 0                      |
| 5125                            | Call Time                      | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>Fringe Benefits</b>          |                                |                        |                        |                        |                                      |                        |
| 5151                            | Retirement Plan                | 358,014                | 361,397                | 390,920                | 396,124                              | 406,896                |
| 5152                            | Residency                      | 11,146                 | 15,570                 | 15,509                 | 16,630                               | 17,410                 |
| 5154                            | Social Security                | 191,475                | 190,584                | 199,413                | 201,130                              | 208,003                |
| 5157                            | Group Health Insurance         | 685,721                | 676,470                | 772,525                | 766,734                              | 790,891                |
| 5160                            | Group Life Insurance           | 3,425                  | 2,399                  | 2,702                  | 2,629                                | 2,924                  |
| 5163                            | Workers Compensation           | 59,900                 | 50,072                 | 61,063                 | 60,961                               | 58,759                 |
| <b>TOTAL PERSONNEL SERVICES</b> |                                | <b>3,760,872</b>       | <b>3,751,231</b>       | <b>4,018,046</b>       | <b>4,049,708</b>                     | <b>4,191,937</b>       |
| <b>NON-PERSONNEL SERVICES</b>   |                                |                        |                        |                        |                                      |                        |
| <b>Travel/Training</b>          |                                |                        |                        |                        |                                      |                        |
| 5205                            | Seminar Expense                | 12,000                 | 11,697                 | 12,000                 | 12,000                               | 12,000                 |
| 5208                            | Travel - City Business         | 500                    | 321                    | 500                    | 200                                  | 500                    |
| 5211                            | Education & Memberships        | 1,000                  | 740                    | 1,000                  | 500                                  | 1,000                  |
| <b>Purchased Services</b>       |                                |                        |                        |                        |                                      |                        |
| 5303                            | Communications                 | 16,778                 | 17,096                 | 16,778                 | 7,173                                | 17,216                 |
| 5310                            | Grant Matching Expenditures    | 0                      | 2,250                  | 0                      | 0                                    | 0                      |
| 5312                            | Maintenance - Building         | 3,500                  | 8,130                  | 4,000                  | 4,000                                | 4,000                  |
| 5315                            | Maintenance - Office Equipment | 500                    | 0                      | 500                    | 250                                  | 500                    |
| 5316                            | Investigations                 | 2,000                  | 2,040                  | 1,500                  | 1,000                                | 1,500                  |
| 5318                            | Maintenance - Automotive       | 25,900                 | 25,170                 | 26,000                 | 35,000                               | 30,000                 |
| 5321                            | Maintenance - Other Equipment  | 800                    | 816                    | 800                    | 600                                  | 800                    |
| 5325                            | Contractual Services           | 78,444                 | 66,624                 | 66,566                 | 66,566                               | 71,079                 |
| 5328                            | Advertising                    | 200                    | 401                    | 200                    | 200                                  | 200                    |
| 5334                            | Printing Expense               | 300                    | 48                     | 300                    | 300                                  | 300                    |
| 5340                            | Rent - Equipment               | 5,000                  | 6,104                  | 5,632                  | 5,632                                | 5,632                  |
| 5391                            | Crime Prevention Program       | 3,000                  | 0                      | 1,500                  | 500                                  | 1,000                  |
| 5396                            | K9 Program                     | 5,000                  | 1,438                  | 3,000                  | 2,000                                | 3,000                  |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

*DIVISION: PUBLIC SAFETY*  
*DEPARTMENT: POLICE*

| <i>OBJECT<br/>CODE</i>                    | <i>DESCRIPTION</i>                        | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------------|-------------------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>NON-PERSONNEL SERVICES (CONTINUED)</b> |                                           |                        |                        |                        |                                      |                        |
| <b>Supplies</b>                           |                                           |                        |                        |                        |                                      |                        |
| <b>5401</b>                               | <b>Office Supplies</b>                    | 2,500                  | 1,926                  | 2,500                  | 2,500                                | 2,500                  |
| <b>5402</b>                               | <b>Desktop Printing Expense</b>           | 1,500                  | 0                      | 500                    | 200                                  | 200                    |
| <b>5404</b>                               | <b>Clothing Expense</b>                   | 12,500                 | 13,026                 | 12,500                 | 13,000                               | 13,000                 |
| <b>5407</b>                               | <b>Automotive Supplies</b>                | 40,500                 | 51,478                 | 45,000                 | 52,500                               | 50,000                 |
| <b>5410</b>                               | <b>General Supplies</b>                   | 1,000                  | 825                    | 1,000                  | 500                                  | 1,000                  |
| <b>5413</b>                               | <b>Chemical &amp; Ordnance</b>            | 21,658                 | 27,507                 | 28,814                 | 25,000                               | 30,579                 |
| <b>5414</b>                               | <b>Evidence</b>                           | 6,319                  | 4,475                  | 6,000                  | 6,000                                | 5,700                  |
| <b>5416</b>                               | <b>Custodial Supplies</b>                 | 500                    | 0                      | 500                    | 200                                  | 500                    |
| <b>5419</b>                               | <b>Medical &amp; Lab Supplies</b>         | 2,000                  | 761                    | 1,000                  | 1,200                                | 1,000                  |
| <b>5422</b>                               | <b>Data Processing Supplies</b>           | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>5431</b>                               | <b>Postage</b>                            | 50                     | 0                      | 50                     | 50                                   | 50                     |
| <b>5499</b>                               | <b>Miscellaneous</b>                      | 1,200                  | 1,991                  | 1,200                  | 900                                  | 1,200                  |
| <b>TOTAL NON-PERSONNEL SERVICES</b>       |                                           | 244,649                | 244,863                | 239,340                | 237,971                              | 254,456                |
| <b>OUTLAY</b>                             |                                           |                        |                        |                        |                                      |                        |
| <b>5804</b>                               | <b>Office Equipment</b>                   | 4,400                  | 3,580                  | 0                      | 0                                    | 0                      |
| <b>5807</b>                               | <b>Machinery, Tools &amp; Instruments</b> | 22,869                 | 11,789                 | 32,964                 | 70,654                               | 31,040                 |
| <b>5830</b>                               | <b>Automotive</b>                         | 81,561                 | 103,865                | 84,561                 | 91,718                               | 81,863                 |
| <b>TOTAL OUTLAY</b>                       |                                           | 108,830                | 119,233                | 117,525                | 162,372                              | 112,903                |
| <b>TOTAL POLICE</b>                       |                                           | 4,114,351              | 4,115,327              | 4,374,911              | 4,450,051                            | 4,559,296              |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

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

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>            | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|-------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>PERSONNEL SERVICES</b>           |                               |                        |                        |                        |                                      |                        |
| <i>Wages &amp; Salaries</i>         |                               |                        |                        |                        |                                      |                        |
| <b>5101</b>                         | <b>Regular Payroll</b>        | 59,565                 | 56,701                 | 61,365                 | 61,365                               | 63,492                 |
| <i>Fringe Benefits</i>              |                               |                        |                        |                        |                                      |                        |
| <b>5151</b>                         | <b>Retirement Plan</b>        | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>5154</b>                         | <b>Social Security</b>        | 864                    | 842                    | 890                    | 890                                  | 921                    |
| <b>5157</b>                         | <b>Group Health Insurance</b> | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>5160</b>                         | <b>Group Life Insurance</b>   | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>5163</b>                         | <b>Workers Compensation</b>   | 1,775                  | 1,388                  | 1,553                  | 1,553                                | 1,587                  |
| <b>TOTAL PERSONNEL SERVICES</b>     |                               | 62,204                 | 58,931                 | 63,808                 | 63,808                               | 66,000                 |
| <b>NON-PERSONNEL SERVICES</b>       |                               |                        |                        |                        |                                      |                        |
| <i>Supplies</i>                     |                               |                        |                        |                        |                                      |                        |
| <b>5404</b>                         | <b>Clothing Expense</b>       | 1,250                  | 1,375                  | 1,250                  | 1,250                                | 1,250                  |
| <b>5499</b>                         | <b>Miscellaneous</b>          | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                               | 1,250                  | 1,375                  | 1,250                  | 1,250                                | 1,250                  |
| <b>TOTAL SCHOOL PATROL</b>          |                               | 63,454                 | 60,306                 | 65,058                 | 65,058                               | 67,250                 |

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101

DEPT: 54980

DIVISION: HEALTH & SOCIAL SERVICES

DEPARTMENT: ALCOHOL & OTHER DRUG AWARENESS

| OBJECT<br>CODE                 | DESCRIPTION   | 2024<br>BUDGET | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET |
|--------------------------------|---------------|----------------|----------------|----------------|-----------------------------|----------------|
| NON-PERSONNEL SERVICES         |               |                |                |                |                             |                |
| Supplies                       |               |                |                |                |                             |                |
| 5499                           | Miscellaneous | 2,500          | 3,498          | 4,800          | 3,837                       | 4,800          |
| TOTAL NON-PERSONNEL SERVICES   |               | 2,500          | 3,498          | 4,800          | 3,837                       | 4,800          |
| TOTAL ALCOHOL & DRUG AWARENESS |               | 2,500          | 3,498          | 4,800          | 3,837                       | 4,800          |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

*DIVISION: TRANSPORTATION*  
*DEPARTMENT: BRIDGE MAINTENANCE*

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>                 | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|------------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>NON-PERSONNEL SERVICES</b>       |                                    |                        |                        |                        |                                      |                        |
| <b><i>Purchased Services</i></b>    |                                    |                        |                        |                        |                                      |                        |
| <b>5309</b>                         | <b>Water, Sewer &amp; Electric</b> | 1,200                  | 812                    | 1,200                  | 878                                  | 1,000                  |
| <b>5325</b>                         | <b>Contractual Services</b>        | 12,000                 | 15,649                 | 12,000                 | 12,277                               | 12,000                 |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                                    | 13,200                 | 16,461                 | 13,200                 | 13,155                               | 13,000                 |
| <b>TOTAL BRIDGE MAINTENANCE</b>     |                                    | 13,200                 | 16,461                 | 13,200                 | 13,155                               | 13,000                 |

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101  
DEPT: 53520

DIVISION: TRANSPORTATION  
DEPARTMENT: BUS SUBSIDY

| OBJECT<br>CODE                      | DESCRIPTION          | 2024<br>BUDGET | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET |
|-------------------------------------|----------------------|----------------|----------------|----------------|-----------------------------|----------------|
| <b>NON-PERSONNEL SERVICES</b>       |                      |                |                |                |                             |                |
| <b>Purchased Services</b>           |                      |                |                |                |                             |                |
| 5325                                | Contractual Services | 44,000         | 28,795         | 44,000         | 30,053                      | 37,000         |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                      | 44,000         | 28,795         | 44,000         | 30,053                      | 37,000         |
| <b>TOTAL BUS SUBSIDIES</b>          |                      | 44,000         | 28,795         | 44,000         | 30,053                      | 37,000         |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

*DIVISION: TRANSPORTATION*  
*DEPARTMENT: ENGINEERING*

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>             | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|--------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>PERSONNEL SERVICES</b>           |                                |                        |                        |                        |                                      |                        |
| <i>Wages &amp; Salaries</i>         |                                |                        |                        |                        |                                      |                        |
| 5101                                | Regular Payroll                | 322,766                | 325,809                | 344,247                | 343,547                              | 359,406                |
| 5104                                | Temporary Payroll              | 12,152                 | 4,431                  | 12,516                 | 8,490                                | 10,806                 |
| 5119                                | Longevity Pay                  | 780                    | 612                    | 0                      | 0                                    | 0                      |
| <i>Fringe Benefits</i>              |                                |                        |                        |                        |                                      |                        |
| 5151                                | Retirement Plan                | 24,252                 | 22,532                 | 23,925                 | 23,877                               | 25,877                 |
| 5152                                | Residency                      | 11,813                 | 11,959                 | 12,617                 | 12,617                               | 13,204                 |
| 5154                                | Social Security                | 24,927                 | 24,406                 | 26,516                 | 26,404                               | 27,651                 |
| 5157                                | Group Health Insurance         | 53,145                 | 55,338                 | 76,515                 | 76,514                               | 76,706                 |
| 5160                                | Group Life Insurance           | 643                    | 570                    | 594                    | 602                                  | 647                    |
| 5163                                | Workers Compensation           | 10,836                 | 8,240                  | 9,026                  | 8,907                                | 9,255                  |
| <b>TOTAL PERSONNEL SERVICES</b>     |                                | 461,314                | 453,896                | 505,956                | 500,958                              | 523,552                |
| <b>NON-PERSONNEL SERVICES</b>       |                                |                        |                        |                        |                                      |                        |
| <i>Travel/Training</i>              |                                |                        |                        |                        |                                      |                        |
| 5205                                | Seminar Expense                | 1,200                  | 1,011                  | 1,200                  | 1,100                                | 1,200                  |
| 5208                                | Travel - City Business         | 300                    | 38                     | 300                    | 200                                  | 300                    |
| 5211                                | Education & Memberships        | 250                    | 0                      | 400                    | 100                                  | 1,100                  |
| <i>Purchased Services</i>           |                                |                        |                        |                        |                                      |                        |
| 5303                                | Communications                 | 1,500                  | 960                    | 1,200                  | 1,095                                | 1,000                  |
| 5315                                | Maintenance - Office Equipment | 500                    | 520                    | 500                    | 250                                  | 250                    |
| 5318                                | Maintenance - Automotive       | 200                    | 36                     | 200                    | 97                                   | 200                    |
| 5321                                | Maintenance - Other Equipment  | 500                    | 0                      | 500                    | 200                                  | 750                    |
| 5324                                | User Licencing                 | 0                      | 0                      | 0                      | 0                                    | 0                      |
| 5325                                | Contractual Services           | 1,000                  | 915                    | 1,000                  | 941                                  | 750                    |
| 5328                                | Advertising                    | 0                      | 0                      | 500                    | 0                                    | 500                    |
| 5334                                | Printing Expense               | 600                    | 71                     | 500                    | 100                                  | 0                      |
| 5340                                | Rent - Equipment               | 1,000                  | 943                    | 1,300                  | 236                                  | 0                      |
| <i>Supplies</i>                     |                                |                        |                        |                        |                                      |                        |
| 5401                                | Office Supplies                | 1,000                  | 109                    | 500                    | 445                                  | 500                    |
| 5402                                | Desktop Printing Expense       | 200                    | 0                      | 200                    | 200                                  | 200                    |
| 5404                                | Clothing Expense               | 0                      | 0                      | 0                      | 0                                    | 300                    |
| 5407                                | Automotive Supplies            | 1,100                  | 1,002                  | 1,100                  | 945                                  | 1,000                  |
| 5410                                | General Supplies               | 1,000                  | 693                    | 500                    | 500                                  | 300                    |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                                | 10,350                 | 6,297                  | 9,900                  | 6,409                                | 8,350                  |
| <b>OUTLAY</b>                       |                                |                        |                        |                        |                                      |                        |
| 5804                                | Office Equipment               | 5,000                  | 0                      | 5,000                  | 8,316                                | 8,500                  |
| 5807                                | Machinery, Tools & Instruments | 100                    | 0                      | 200                    | 200                                  | 0                      |
| <b>TOTAL OUTLAY</b>                 |                                | 5,100                  | 0                      | 5,200                  | 8,516                                | 8,500                  |
| <b>TOTAL ENGINEERING</b>            |                                | 476,764                | 460,193                | 521,056                | 515,883                              | 540,402                |

**CITY OF KAUKAUNA**

**2026 BUDGET**

**FUND: 101**

*DIVISION: TRANSPORTATION*

**DEPT: 53308**

*DEPARTMENT: EQUIPMENT MAINTENANCE & REPLACEMENT*

| <i>OBJECT<br/>CODE</i>                   | <i>DESCRIPTION</i>                     | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|------------------------------------------|----------------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>NON-PERSONNEL SERVICES</b>            |                                        |                        |                        |                        |                                      |                        |
| <i>Purchased Services</i>                |                                        |                        |                        |                        |                                      |                        |
| <b>5318</b>                              | <b>Maintenance - Automotive</b>        | 80,000                 | 71,682                 | 80,000                 | 50,261                               | 75,000                 |
| <b>5322</b>                              | <b>Maintenance - Roads &amp; Walks</b> | 0                      | 75                     | 0                      | 0                                    | 0                      |
| <b>5325</b>                              | <b>Contractual Services</b>            | 200                    | 0                      | 0                      | 0                                    | 5,000                  |
| <i>Supplies</i>                          |                                        |                        |                        |                        |                                      |                        |
| <b>5410</b>                              | <b>General Supplies</b>                | 12,000                 | 12,316                 | 12,000                 | 11,875                               | 12,000                 |
| <b>5499</b>                              | <b>Miscellaneous</b>                   | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>TOTAL NON-PERSONNEL SERVICES</b>      |                                        | 92,200                 | 84,073                 | 92,000                 | 62,136                               | 92,000                 |
| <b>TOTAL EQUIP MAINTEN &amp; REPLACE</b> |                                        | 92,200                 | 84,073                 | 92,000                 | 62,136                               | 92,000                 |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

*DIVISION: TRANSPORTATION*  
*DEPARTMENT: FORESTRY*

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>                     | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|----------------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>NON-PERSONNEL SERVICES</b>       |                                        |                        |                        |                        |                                      |                        |
| <i>Purchased Services</i>           |                                        |                        |                        |                        |                                      |                        |
| <b>5322</b>                         | <b>Maintenance - Roads &amp; Walks</b> | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>5325</b>                         | <b>Contractual Services</b>            | 5,000                  | 0                      | 5,000                  | 5,000                                | 5,000                  |
| <i>Supplies</i>                     |                                        |                        |                        |                        |                                      |                        |
| <b>5401</b>                         | <b>Office Supplies</b>                 | 0                      | 36                     | 0                      | 0                                    | 0                      |
| <b>5407</b>                         | <b>Automotive Supplies</b>             | 7,500                  | 8,070                  | 7,500                  | 4,472                                | 7,000                  |
| <b>5410</b>                         | <b>General Supplies</b>                | 2,000                  | 2,182                  | 3,000                  | 3,453                                | 3,000                  |
| <b>5425</b>                         | <b>Botanical &amp; Agricultural</b>    | 2,000                  | 11                     | 2,000                  | 222                                  | 2,000                  |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                                        | 16,500                 | 10,298                 | 17,500                 | 13,147                               | 17,000                 |
| <b>TOTAL FORESTRY</b>               |                                        | 16,500                 | 10,298                 | 17,500                 | 13,147                               | 17,000                 |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

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

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>                     | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|----------------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>NON-PERSONNEL SERVICES</b>       |                                        |                        |                        |                        |                                      |                        |
| <i>Purchased Services</i>           |                                        |                        |                        |                        |                                      |                        |
| <b>5318</b>                         | <b>Maintenance - Automotive</b>        | 10,000                 | 5,165                  | 10,000                 | 6,048                                | 10,000                 |
| <b>5322</b>                         | <b>Maintenance - Roads &amp; Walks</b> | 76,000                 | 17,834                 | 55,000                 | 64,442                               | 65,000                 |
| <b>5328</b>                         | <b>Advertising</b>                     | 500                    | 169                    | 500                    | 200                                  | 500                    |
| <i>Supplies</i>                     |                                        |                        |                        |                        |                                      |                        |
| <b>5407</b>                         | <b>Automotive Supplies</b>             | 25,000                 | 15,967                 | 25,000                 | 20,304                               | 25,000                 |
| <b>5410</b>                         | <b>General Supplies</b>                | 30,000                 | 26,879                 | 35,000                 | 29,899                               | 33,000                 |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                                        | 141,500                | 66,015                 | 125,500                | 120,893                              | 133,500                |
| <b>TOTAL SNOW &amp; ICE CONTROL</b> |                                        | 141,500                | 66,015                 | 125,500                | 120,893                              | 133,500                |

**CITY OF KAUKAUNA**

**2026 BUDGET**

**FUND: 101**

*DIVISION: TRANSPORTATION*

**DEPT: 53110**

*DEPARTMENT: STREET DEPARTMENT ADMINISTRATION*

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>                 | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|------------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>PERSONNEL SERVICES</b>           |                                    |                        |                        |                        |                                      |                        |
| <i>Wages &amp; Salaries</i>         |                                    |                        |                        |                        |                                      |                        |
| <b>5101</b>                         | <b>Regular Payroll</b>             | 135,353                | 132,327                | 143,470                | 143,470                              | 149,100                |
| <b>5119</b>                         | <b>Longevity Pay</b>               | 420                    | 420                    | 0                      | 0                                    | 0                      |
| <i>Fringe Benefits</i>              |                                    |                        |                        |                        |                                      |                        |
| <b>5151</b>                         | <b>Retirement Plan</b>             | 9,368                  | 9,163                  | 9,971                  | 9,971                                | 10,735                 |
| <b>5152</b>                         | <b>Residency</b>                   | 5,304                  | 5,368                  | 5,635                  | 5,635                                | 5,887                  |
| <b>5154</b>                         | <b>Social Security</b>             | 10,387                 | 9,589                  | 10,975                 | 10,975                               | 11,406                 |
| <b>5157</b>                         | <b>Group Health Insurance</b>      | 37,290                 | 37,851                 | 41,310                 | 41,310                               | 41,418                 |
| <b>5160</b>                         | <b>Group Life Insurance</b>        | 219                    | 187                    | 195                    | 198                                  | 214                    |
| <b>5163</b>                         | <b>Workers Compensation</b>        | 2,727                  | 2,254                  | 2,455                  | 2,455                                | 2,535                  |
| <b>TOTAL PERSONNEL SERVICES</b>     |                                    | 201,068                | 197,159                | 214,011                | 214,014                              | 221,295                |
| <b>NON-PERSONNEL SERVICES</b>       |                                    |                        |                        |                        |                                      |                        |
| <i>Travel/Training</i>              |                                    |                        |                        |                        |                                      |                        |
| <b>5205</b>                         | <b>Seminar Expense</b>             | 1,500                  | 1,120                  | 2,000                  | 1,800                                | 2,500                  |
| <b>5211</b>                         | <b>Education &amp; Memberships</b> | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <i>Purchased Service</i>            |                                    |                        |                        |                        |                                      |                        |
| <b>5303</b>                         | <b>Communications</b>              | 600                    | 755                    | 700                    | 723                                  | 300                    |
| <b>5325</b>                         | <b>Contractual Services</b>        | 4,000                  | 3,668                  | 4,000                  | 3,978                                | 4,000                  |
| <b>5334</b>                         | <b>Printing Expense</b>            | 0                      | 75                     | 0                      | 0                                    | 0                      |
| <i>Supplies</i>                     |                                    |                        |                        |                        |                                      |                        |
| <b>5401</b>                         | <b>Office Supplies</b>             | 700                    | 575                    | 700                    | 805                                  | 800                    |
| <b>5402</b>                         | <b>Desktop Printing Expense</b>    | 400                    | 123                    | 400                    | 413                                  | 400                    |
| <b>5410</b>                         | <b>General Supplies</b>            | 100                    | 35                     | 100                    | 103                                  | 100                    |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                                    | 7,300                  | 6,351                  | 7,900                  | 7,822                                | 8,100                  |
| <b>TOTAL ST DEPT ADMINISTRATION</b> |                                    | 208,368                | 203,509                | 221,911                | 221,836                              | 229,395                |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

*DIVISION: TRANSPORTATION*  
*DEPARTMENT: STREET LIGHTING*

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>                   | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|--------------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>NON-PERSONNEL SERVICES</b>       |                                      |                        |                        |                        |                                      |                        |
| <b><i>Purchased Services</i></b>    |                                      |                        |                        |                        |                                      |                        |
| <b>5309</b>                         | <b>Water, Sewer &amp; Electric</b>   | 240,000                | 244,948                | 260,000                | 244,666                              | 250,000                |
| <b>5321</b>                         | <b>Maintenance - Other Equipment</b> | 1,000                  | 34                     | 1,000                  | 100                                  | 310                    |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                                      | 241,000                | 244,982                | 261,000                | 244,766                              | 250,310                |
| <b>TOTAL STREET LIGHTING</b>        |                                      | 241,000                | 244,982                | 261,000                | 244,766                              | 250,310                |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

*DIVISION: TRANSPORTATION*  
*DEPARTMENT: STREET MAINTENANCE*

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>             | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|--------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>PERSONNEL SERVICES</b>           |                                |                        |                        |                        |                                      |                        |
| <i>Wages &amp; Salaries</i>         |                                |                        |                        |                        |                                      |                        |
| 5101                                | Regular Payroll                | 1,270,997              | 1,261,921              | 1,295,767              | 1,295,967                            | 1,413,915              |
| 5104                                | Temporary Payroll              | 72,912                 | 90,965                 | 112,152                | 81,861                               | 107,358                |
| 5107                                | Overtime Pay                   | 85,000                 | 88,859                 | 85,000                 | 85,944                               | 85,000                 |
| 5110                                | Shift Premium Pay              | 700                    | 566                    | 700                    | 678                                  | 700                    |
| 5113                                | Job Class Premium Pay          | 6,900                  | 4,757                  | 6,900                  | 5,068                                | 6,900                  |
| 5119                                | Longevity Pay                  | 4,240                  | 3,460                  | 0                      | 0                                    | 0                      |
| <i>Fringe Benefits</i>              |                                |                        |                        |                        |                                      |                        |
| 5151                                | Retirement Plan                | 94,381                 | 92,878                 | 96,492                 | 96,442                               | 108,469                |
| 5152                                | Residency                      | 43,788                 | 44,121                 | 48,628                 | 48,892                               | 51,025                 |
| 5154                                | Social Security                | 105,697                | 97,038                 | 107,836                | 107,343                              | 116,805                |
| 5157                                | Group Health Insurance         | 499,743                | 445,439                | 492,738                | 500,924                              | 507,425                |
| 5160                                | Group Life Insurance           | 2,809                  | 1,728                  | 1,975                  | 1,878                                | 1,986                  |
| 5163                                | Workers Compensation           | 42,934                 | 35,140                 | 37,963                 | 37,179                               | 40,347                 |
| 5166                                | Unemployment Insurance         | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>TOTAL PERSONNEL SERVICES</b>     |                                | 2,230,101              | 2,166,871              | 2,286,151              | 2,262,176                            | 2,439,930              |
| <b>NON-PERSONNEL SERVICES</b>       |                                |                        |                        |                        |                                      |                        |
| <i>Purchased Services</i>           |                                |                        |                        |                        |                                      |                        |
| 5303                                | Communications                 | 1,000                  | 755                    | 1,000                  | 773                                  | 300                    |
| 5309                                | Water, Sewer & Electric        | 0                      | 0                      | 0                      | 0                                    | 0                      |
| 5312                                | Maintenance - Building         | 26,000                 | 16,616                 | 26,000                 | 18,383                               | 26,000                 |
| 5318                                | Maintenance - Automotive       | 0                      | 193                    | 0                      | 0                                    | 0                      |
| 5322                                | Maintenance - Roads & Walks    | 46,000                 | 43,420                 | 46,000                 | 46,407                               | 48,000                 |
| 5325                                | Contractual Services           | 15,000                 | 18,030                 | 15,000                 | 16,834                               | 14,000                 |
| 5328                                | Advertising                    | 0                      | 35                     | 0                      | 0                                    | 0                      |
| 5340                                | Rent - Equipment               | 0                      | 0                      | 0                      | 0                                    | 5,000                  |
| <i>Supplies</i>                     |                                |                        |                        |                        |                                      |                        |
| 5401                                | Office Supplies                | 0                      | 64                     | 0                      | 0                                    | 0                      |
| 5404                                | Clothing Expense               | 5,000                  | 5,585                  | 7,500                  | 7,483                                | 6,300                  |
| 5407                                | Automotive Supplies            | 20,000                 | 22,078                 | 20,000                 | 23,950                               | 24,000                 |
| 5410                                | General Supplies               | 3,000                  | 2,706                  | 3,000                  | 3,062                                | 3,000                  |
| 5419                                | Medical & Lab Supplies         | 2,000                  | 74                     | 2,000                  | 2,094                                | 2,000                  |
| 5500                                | Storm Damage                   | 0                      | 31,487                 | 0                      | 0                                    | 0                      |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                                | 118,000                | 141,046                | 120,500                | 118,986                              | 128,600                |
| <b>OUTLAY</b>                       |                                |                        |                        |                        |                                      |                        |
| 5804                                | Office Equipment               | 0                      | 0                      | 0                      | 0                                    | 2,400                  |
| 5807                                | Machinery, Tools & Instruments | 1,000                  | 0                      | 1,000                  | 1,000                                | 1,000                  |
| <b>TOTAL OUTLAY</b>                 |                                | 1,000                  | 0                      | 1,000                  | 1,000                                | 3,400                  |
| <b>TOTAL STREET MAINTENANCE</b>     |                                | 2,349,101              | 2,307,917              | 2,407,651              | 2,382,162                            | 2,571,930              |

**CITY OF KAUKAUNA**

**2026 BUDGET**

**FUND: 101**

*DIVISION: TRANSPORTATION*

**DEPT: 53303**

*DEPARTMENT: STREET SIGNS & MARKERS*

| <i>OBJECT<br/>CODE</i>                  | <i>DESCRIPTION</i>                   | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-----------------------------------------|--------------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>NON-PERSONNEL SERVICES</b>           |                                      |                        |                        |                        |                                      |                        |
| <i>Purchased Services</i>               |                                      |                        |                        |                        |                                      |                        |
| <b>5321</b>                             | <b>Maintenance - Other Equipment</b> | 1,250                  | 2,360                  | 1,500                  | 2,517                                | 1,500                  |
| <b>5325</b>                             | <b>Contractual Services</b>          | 4,000                  | 9,033                  | 4,000                  | 2,000                                | 4,000                  |
| <i>Supplies</i>                         |                                      |                        |                        |                        |                                      |                        |
| <b>5407</b>                             | <b>Automotive Supplies</b>           | 1,500                  | 1,209                  | 1,500                  | 909                                  | 1,500                  |
| <b>5410</b>                             | <b>General Supplies</b>              | 12,000                 | 9,840                  | 12,000                 | 11,039                               | 12,000                 |
| <b>5413</b>                             | <b>Chemical &amp; Ordnance</b>       | 8,500                  | 6,059                  | 8,500                  | 5,306                                | 7,000                  |
| <b>TOTAL NON-PERSONNEL SERVICES</b>     |                                      | 27,250                 | 28,500                 | 27,500                 | 21,771                               | 26,000                 |
| <b>TOTAL STREET SIGNS &amp; MARKERS</b> |                                      | 27,250                 | 28,500                 | 27,500                 | 21,771                               | 26,000                 |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

*DIVISION: TRANSPORTATION*  
*DEPARTMENT: TRAFFIC CONTROL*

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>                        | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|-------------------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>NON-PERSONNEL SERVICES</b>       |                                           |                        |                        |                        |                                      |                        |
| <i>Purchased Services</i>           |                                           |                        |                        |                        |                                      |                        |
| <b>5309</b>                         | <b>Water, Sewer &amp; Electric</b>        | 4,000                  | 3,605                  | 4,000                  | 3,811                                | 4,000                  |
| <b>5325</b>                         | <b>Contractual Services</b>               | 10,000                 | 11,671                 | 10,000                 | 10,162                               | 10,000                 |
| <i>Supplies</i>                     |                                           |                        |                        |                        |                                      |                        |
| <b>5410</b>                         | <b>General Supplies</b>                   | 1,000                  | 246                    | 1,000                  | 500                                  | 1,000                  |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                                           | 15,000                 | 15,523                 | 15,000                 | 14,473                               | 15,000                 |
| <b>OUTLAY</b>                       |                                           |                        |                        |                        |                                      |                        |
| <b>5807</b>                         | <b>Machinery, Tools &amp; Instruments</b> | 8,000                  | 25,717                 | 15,000                 | 17,877                               | 0                      |
| <b>TOTAL OUTLAY</b>                 |                                           | 8,000                  | 25,717                 | 15,000                 | 17,877                               | 0                      |
| <b>TOTAL TRAFFIC CONTROL</b>        |                                           | 23,000                 | 41,239                 | 30,000                 | 32,350                               | 15,000                 |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

*DIVISION: TRANSPORTATION*  
*DEPARTMENT: WEED CONTROL*

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>              | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|---------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>NON-PERSONNEL SERVICES</b>       |                                 |                        |                        |                        |                                      |                        |
| <i>Purchased Services</i>           |                                 |                        |                        |                        |                                      |                        |
| <b>5318</b>                         | <b>Maintenance - Automotive</b> | 2,000                  | 350                    | 2,000                  | 1,146                                | 1,500                  |
| <b>5328</b>                         | <b>Advertising</b>              | 500                    | 75                     | 500                    | 250                                  | 500                    |
| <i>Supplies</i>                     |                                 |                        |                        |                        |                                      |                        |
| <b>5407</b>                         | <b>Automotive Supplies</b>      | 800                    | 870                    | 800                    | 1,049                                | 1,000                  |
| <b>5410</b>                         | <b>General Supplies</b>         | 500                    | 152                    | 500                    | 493                                  | 500                    |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                                 | 3,800                  | 1,447                  | 3,800                  | 2,938                                | 3,500                  |
| <b>TOTAL WEED CONTROL</b>           |                                 | 3,800                  | 1,447                  | 3,800                  | 2,938                                | 3,500                  |

**CITY OF KAUKAUNA**

**2026 BUDGET**

**FUND: 101**

*DIVISION: SANITATION*

**DEPT: 53620**

*DEPARTMENT: REFUSE COLLECTION*

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>              | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|---------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>NON-PERSONNEL SERVICES</b>       |                                 |                        |                        |                        |                                      |                        |
| <i>Purchased Services</i>           |                                 |                        |                        |                        |                                      |                        |
| <b>5318</b>                         | <b>Maintenance - Automotive</b> | 50,000                 | 50,499                 | 50,000                 | 45,541                               | 50,000                 |
| <b>5325</b>                         | <b>Contractual Services</b>     | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>5328</b>                         | <b>Advertising</b>              | 500                    | 850                    | 500                    | 513                                  | 500                    |
| <i>Supplies</i>                     |                                 |                        |                        |                        |                                      |                        |
| <b>5404</b>                         | <b>Clothing Expense</b>         | 300                    | 0                      | 0                      | 0                                    | 0                      |
| <b>5407</b>                         | <b>Automotive Supplies</b>      | 49,000                 | 41,563                 | 49,000                 | 32,356                               | 49,000                 |
| <b>5410</b>                         | <b>General Supplies</b>         | 2,000                  | 1,725                  | 2,000                  | 1,958                                | 2,000                  |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                                 | 101,800                | 94,637                 | 101,500                | 80,368                               | 101,500                |
| <b>TOTAL REFUSE COLLECTION</b>      |                                 | 101,800                | 94,637                 | 101,500                | 80,368                               | 101,500                |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

*DIVISION: SANITATION*  
*DEPARTMENT: REFUSE DISPOSAL*

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>          | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|-----------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>NON-PERSONNEL SERVICES</b>       |                             |                        |                        |                        |                                      |                        |
| <b><i>Purchased Services</i></b>    |                             |                        |                        |                        |                                      |                        |
| <b>5325</b>                         | <b>Contractual Services</b> | 127,000                | 146,363                | 127,000                | 127,000                              | 127,000                |
| <b>5395</b>                         | <b>Recycling Costs</b>      | 12,000                 | 10,607                 | 12,000                 | 12,000                               | 12,000                 |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                             | 139,000                | 156,970                | 139,000                | 139,000                              | 139,000                |
| <b>TOTAL REFUSE DISPOSAL</b>        |                             | 139,000                | 156,970                | 139,000                | 139,000                              | 139,000                |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

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

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>       | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|--------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>PERSONNEL SERVICES</b>           |                          |                        |                        |                        |                                      |                        |
| <i>Wages &amp; Salaries</i>         |                          |                        |                        |                        |                                      |                        |
| 5101                                | Regular Payroll          | 37,636                 | 36,760                 | 40,103                 | 40,903                               | 42,539                 |
| 5104                                | Temporary Payroll        | 29,001                 | 15,581                 | 30,670                 | 15,893                               | 27,120                 |
| 5107                                | Overtime Pay             | 0                      | 9                      | 0                      | 0                                    | 0                      |
| 5119                                | Longevity Pay            | 300                    | 300                    | 0                      | 0                                    | 0                      |
| <i>Fringe Benefits</i>              |                          |                        |                        |                        |                                      |                        |
| 5151                                | Retirement Plan          | 7,811                  | 2,585                  | 2,926                  | 2,947                                | 3,063                  |
| 5152                                | Residency                | 3,957                  | 0                      | 0                      | 0                                    | 0                      |
| 5154                                | Social Security          | 3,323                  | 2,835                  | 3,513                  | 3,360                                | 3,647                  |
| 5157                                | Group Health Insurance   | 36,443                 | 11,470                 | 13,481                 | 20,395                               | 19,669                 |
| 5160                                | Group Life Insurance     | 316                    | 53                     | 59                     | 83                                   | 100                    |
| 5163                                | Workers Compensation     | 2,910                  | 866                    | 1,399                  | 1,046                                | 1,344                  |
| 5166                                | Unemployment Insurance   | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>TOTAL PERSONNEL SERVICES</b>     |                          | 121,697                | 70,459                 | 92,151                 | 84,627                               | 97,482                 |
| <b>NON-PERSONNEL SERVICES</b>       |                          |                        |                        |                        |                                      |                        |
| <i>Travel/Training</i>              |                          |                        |                        |                        |                                      |                        |
| 5205                                | Seminar Expense          | 0                      | 300                    | 0                      | 0                                    | 0                      |
| <i>Purchased Services</i>           |                          |                        |                        |                        |                                      |                        |
| 5303                                | Communications           | 460                    | 0                      | 0                      | 116                                  | 100                    |
| 5325                                | Contractual Services     | 6,500                  | 3,650                  | 5,500                  | 4,120                                | 500                    |
| 5328                                | Advertising              | 2,000                  | 75                     | 0                      | 0                                    | 1,000                  |
| <i>Supplies</i>                     |                          |                        |                        |                        |                                      |                        |
| 5401                                | Office Supplies          | 500                    | 399                    | 500                    | 500                                  | 500                    |
| 5407                                | Automotive Supplies      | 200                    | 0                      | 0                      | 0                                    | 0                      |
| 5422                                | Data Processing Supplies | 4,000                  | 4,000                  | 4,000                  | 4,000                                | 4,000                  |
| 5428                                | Recreation               | 2,000                  | 2,629                  | 3,000                  | 3,000                                | 1,500                  |
| 5431                                | Postage                  | 500                    | 0                      | 100                    | 0                                    | 0                      |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                          | 16,160                 | 11,053                 | 13,100                 | 11,736                               | 7,600                  |
| <b>TOTAL ADULT PROGRAM</b>          |                          | 137,857                | 81,512                 | 105,251                | 96,363                               | 105,082                |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

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

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>                     | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|----------------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>NON-PERSONNEL SERVICES</b>       |                                        |                        |                        |                        |                                      |                        |
| <i>Purchased Services</i>           |                                        |                        |                        |                        |                                      |                        |
| <b>5309</b>                         | <b>Water, Sewer &amp; Electric</b>     | 24,000                 | 29,356                 | 30,000                 | 26,336                               | 30,000                 |
| <b>5312</b>                         | <b>Maintenance - Building</b>          | 3,000                  | 705                    | 5,000                  | 4,862                                | 5,000                  |
| <b>5321</b>                         | <b>Maintenance - Other Equipment</b>   | 1,000                  | 1,502                  | 1,500                  | 775                                  | 1,500                  |
| <b>5322</b>                         | <b>Maintenance - Roads &amp; Walks</b> | 2,000                  | 529                    | 2,000                  | 2,000                                | 2,000                  |
| <b>5325</b>                         | <b>Contractual Services</b>            | 2,000                  | 225                    | 2,000                  | 1,890                                | 2,000                  |
| <i>Supplies</i>                     |                                        |                        |                        |                        |                                      |                        |
| <b>5407</b>                         | <b>Automotive Supplies</b>             | 2,000                  | 1,047                  | 2,000                  | 455                                  | 1,500                  |
| <b>5410</b>                         | <b>General Supplies</b>                | 7,000                  | 6,966                  | 7,000                  | 9,056                                | 8,000                  |
| <b>5425</b>                         | <b>Botanical &amp; Agricultural</b>    | 15,000                 | 12,896                 | 15,000                 | 10,865                               | 13,000                 |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                                        | 56,000                 | 53,226                 | 64,500                 | 56,239                               | 63,000                 |
| <b>OUTLAY</b>                       |                                        |                        |                        |                        |                                      |                        |
| <b>5801</b>                         | <b>Land &amp; Buildings</b>            | 3,000                  | 2,385                  | 4,000                  | 3,830                                | 4,000                  |
| <b>TOTAL OUTLAY</b>                 |                                        | 3,000                  | 2,385                  | 4,000                  | 3,830                                | 4,000                  |
| <b>TOTAL ATHLETIC FIELD</b>         |                                        | 59,000                 | 55,611                 | 68,500                 | 60,069                               | 67,000                 |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

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

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>                 | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|------------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>NON-PERSONNEL SERVICES</b>       |                                    |                        |                        |                        |                                      |                        |
| <i>Travel/Training</i>              |                                    |                        |                        |                        |                                      |                        |
| <b>5205</b>                         | <b>Seminar Expense</b>             | 0                      | 0                      | 400                    | 425                                  | 500                    |
| <b>5208</b>                         | <b>Travel - City Business</b>      | 0                      | 0                      | 300                    | 0                                    | 700                    |
| <b>5211</b>                         | <b>Education &amp; Memberships</b> | 0                      | 0                      | 1,200                  | 409                                  | 450                    |
| <i>Purchased Services</i>           |                                    |                        |                        |                        |                                      |                        |
| <b>5325</b>                         | <b>Contractual Services</b>        | 0                      | 0                      | 13,000                 | 9,636                                | 10,110                 |
| <i>Supplies</i>                     |                                    |                        |                        |                        |                                      |                        |
| <b>5328</b>                         | <b>Advertising</b>                 | 0                      | 0                      | 8,500                  | 6,800                                | 10,700                 |
| <b>5499</b>                         | <b>Miscellaneous</b>               | 15,000                 | 51,767                 | 15,000                 | 3,002                                | 5,000                  |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                                    | 15,000                 | 51,767                 | 38,400                 | 20,272                               | 27,460                 |
| <b>TOTAL CIVIC PROMOTIONS</b>       |                                    | 15,000                 | 51,767                 | 38,400                 | 20,272                               | 27,460                 |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

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

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>                        | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|-------------------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>NON-PERSONNEL SERVICES</b>       |                                           |                        |                        |                        |                                      |                        |
| <i>Purchased Services</i>           |                                           |                        |                        |                        |                                      |                        |
| <b>5325</b>                         | <b>Contractual Services</b>               | 1,000                  | 1,300                  | 1,000                  | 1,000                                | 1,000                  |
| <i>Supplies</i>                     |                                           |                        |                        |                        |                                      |                        |
| <b>5428</b>                         | <b>Recreation</b>                         | 2,000                  | 2,034                  | 2,000                  | 2,000                                | 2,000                  |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                                           | 3,000                  | 3,334                  | 3,000                  | 3,000                                | 3,000                  |
| <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>                 |                                           | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>TOTAL COMMUNITY CENTER</b>       |                                           | 3,000                  | 3,334                  | 3,000                  | 3,000                                | 3,000                  |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

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

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>       | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|--------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>PERSONNEL SERVICES</b>           |                          |                        |                        |                        |                                      |                        |
| <i>Wages &amp; Salaries</i>         |                          |                        |                        |                        |                                      |                        |
| 5101                                | Regular Payroll          | 0                      | 0                      | 0                      | 0                                    | 0                      |
| 5104                                | Temporary Payroll        | 28,014                 | 9,991                  | 28,264                 | 8,776                                | 0                      |
| 5107                                | Overtime Pay             | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <i>Fringe Benefits</i>              |                          |                        |                        |                        |                                      |                        |
| 5151                                | Retirement Plan          | 0                      | 0                      | 0                      | 0                                    | 0                      |
| 5154                                | Social Security          | 406                    | 145                    | 410                    | 127                                  | 0                      |
| 5163                                | Workers Compensation     | 835                    | 232                    | 715                    | 222                                  | 0                      |
| <b>TOTAL PERSONNEL SERVICES</b>     |                          | 29,255                 | 10,368                 | 29,389                 | 9,125                                | 0                      |
| <b>NON-PERSONNEL SERVICES</b>       |                          |                        |                        |                        |                                      |                        |
| <i>Travel/Training</i>              |                          |                        |                        |                        |                                      |                        |
| 5205                                | Seminar Expense          | 1,000                  | 1,049                  | 0                      | 0                                    | 0                      |
| 5208                                | Travel - City Business   | 500                    | 0                      | 0                      | 0                                    | 0                      |
| <i>Purchased Services</i>           |                          |                        |                        |                        |                                      |                        |
| 5325                                | Contractual Services     | 5,000                  | 2,736                  | 1,500                  | 1,178                                | 0                      |
| 5328                                | Advertising              | 2,000                  | 0                      | 0                      | 0                                    | 0                      |
| 5334                                | Printing Expense         | 1,000                  | 0                      | 0                      | 0                                    | 0                      |
| <i>Supplies</i>                     |                          |                        |                        |                        |                                      |                        |
| 5404                                | Clothing Expense         | 6,500                  | 0                      | 0                      | 0                                    | 0                      |
| 5422                                | Data Processing Supplies | 1,500                  | 1,675                  | 1,700                  | 0                                    | 0                      |
| 5428                                | Recreation               | 2,000                  | 1,157                  | 750                    | 915                                  | 0                      |
| 5431                                | Postage                  | 1,000                  | 0                      | 0                      | 0                                    | 0                      |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                          | 20,500                 | 6,616                  | 3,950                  | 2,093                                | 0                      |
| <b>TOTAL DANCE CLASSES</b>          |                          | 49,755                 | 16,984                 | 33,339                 | 11,218                               | 0                      |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

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

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>          | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|-----------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>PERSONNEL SERVICES</b>           |                             |                        |                        |                        |                                      |                        |
| <i>Wages &amp; Salaries</i>         |                             |                        |                        |                        |                                      |                        |
| 5101                                | Regular Payroll             | 45,587                 | 33,982                 | 0                      | 0                                    | 0                      |
| 5104                                | Temporary Payroll           | 0                      | 0                      | 0                      | 0                                    | 0                      |
| 5119                                | Longevity Pay               | 60                     | 0                      | 0                      | 0                                    | 0                      |
| <i>Fringe Benefits</i>              |                             |                        |                        |                        |                                      |                        |
| 5151                                | Retirement Plan             | 4,497                  | 2,263                  | 0                      | 0                                    | 0                      |
| 5154                                | Social Security             | 3,492                  | 2,563                  | 0                      | 0                                    | 0                      |
| 5157                                | Group Health Insurance      | 10,718                 | 5,390                  | 0                      | 0                                    | 0                      |
| 5160                                | Group Life Insurance        | 45                     | 18                     | 0                      | 0                                    | 0                      |
| 5163                                | Workers Compensation        | 1,942                  | 927                    | 0                      | 0                                    | 0                      |
| <b>TOTAL PERSONNEL SERVICES</b>     |                             | 66,341                 | 45,143                 | 0                      | 0                                    | 0                      |
| <b>NON-PERSONNEL SERVICES</b>       |                             |                        |                        |                        |                                      |                        |
| <i>Travel/Training</i>              |                             |                        |                        |                        |                                      |                        |
| 5205                                | Seminar Expense             | 250                    | 450                    | 0                      | 0                                    | 0                      |
| 5208                                | Travel - City Business      | 250                    | 0                      | 0                      | 0                                    | 0                      |
| <i>Purchased Services</i>           |                             |                        |                        |                        |                                      |                        |
| 5303                                | Communications              | 420                    | 465                    | 420                    | 420                                  | 420                    |
| 5306                                | Heating Fuels               | 1,500                  | 1,099                  | 1,500                  | 1,500                                | 1,500                  |
| 5309                                | Water, Sewer & Electric     | 2,500                  | 2,805                  | 2,500                  | 2,501                                | 2,500                  |
| 5310                                | Grant Matching Expenditures | 0                      | 0                      | 0                      | 0                                    | 0                      |
| 5312                                | Maintenance - Building      | 250                    | 105                    | 0                      | 0                                    | 0                      |
| 5325                                | Contractual Services        | 3,500                  | 726                    | 3,500                  | 2,443                                | 2,000                  |
| <i>Supplies</i>                     |                             |                        |                        |                        |                                      |                        |
| 5401                                | Office Supplies             | 100                    | 94                     | 100                    | 0                                    | 0                      |
| 5428                                | Recreation                  | 0                      | 0                      | 0                      | 0                                    | 500                    |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                             | 8,770                  | 5,744                  | 8,020                  | 6,864                                | 6,920                  |
| <b>TOTAL GRIGNON MANSION</b>        |                             | 75,111                 | 50,887                 | 8,020                  | 6,864                                | 6,920                  |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

*DIVISION: COMMUNITY ENRICHMENT*  
*DEPARTMENT: LIBRARY*

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>       | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|--------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>PERSONNEL SERVICES</b>           |                          |                        |                        |                        |                                      |                        |
| <i>Wages &amp; Salaries</i>         |                          |                        |                        |                        |                                      |                        |
| 5101                                | Regular Payroll          | 549,130                | 539,625                | 620,644                | 571,894                              | 696,910                |
| 5104                                | Temporary Payroll        | 24,000                 | 53,580                 | 36,000                 | 40,994                               | 36,000                 |
| 5107                                | Overtime Pay             | 0                      | 54                     | 0                      | 19                                   | 0                      |
| 5119                                | Longevity Pay            | 1,510                  | 1,293                  | 0                      | 0                                    | 0                      |
| <i>Fringe Benefits</i>              |                          |                        |                        |                        |                                      |                        |
| 5151                                | Retirement Plan          | 27,761                 | 28,091                 | 32,769                 | 33,584                               | 42,565                 |
| 5152                                | Residency                | 2,612                  | 1,571                  | 4,351                  | 6,094                                | 12,728                 |
| 5154                                | Social Security          | 33,255                 | 32,222                 | 38,954                 | 37,347                               | 47,280                 |
| 5157                                | Group Health Insurance   | 101,153                | 102,630                | 111,519                | 116,690                              | 153,755                |
| 5160                                | Group Life Insurance     | 562                    | 493                    | 563                    | 604                                  | 848                    |
| 5163                                | Workers Compensation     | 977                    | 832                    | 2,844                  | 981                                  | 1,173                  |
| <b>TOTAL PERSONNEL SERVICES</b>     |                          | 740,960                | 760,390                | 847,643                | 808,207                              | 991,259                |
| <b>NON-PERSONNEL SERVICES</b>       |                          |                        |                        |                        |                                      |                        |
| <i>Travel/Training</i>              |                          |                        |                        |                        |                                      |                        |
| 5208                                | Travel - City Business   | 4,669                  | 5,168                  | 3,820                  | 2,329                                | 6,708                  |
| 5211                                | Education & Memberships  | 4,738                  | 2,164                  | 2,804                  | 4,585                                | 3,371                  |
| <i>Purchased Services</i>           |                          |                        |                        |                        |                                      |                        |
| 5303                                | Communications           | 600                    | 652                    | 700                    | 700                                  | 960                    |
| 5306                                | Heating Fuels            | 8,000                  | 4,715                  | 8,000                  | 7,000                                | 7,000                  |
| 5309                                | Water, Sewer & Electric  | 16,200                 | 15,600                 | 16,450                 | 16,068                               | 16,325                 |
| 5312                                | Maintenance - Building   | 119,000                | 104,369                | 119,000                | 115,000                              | 120,000                |
| 5313                                | Lease - Building         | 143,916                | 143,916                | 143,916                | 143,915                              | 143,916                |
| 5325                                | Contractual Services     | 29,291                 | 32,705                 | 35,584                 | 35,000                               | 38,397                 |
| 5328                                | Advertising              | 2,050                  | 1,779                  | 2,550                  | 2,500                                | 3,050                  |
| 5331                                | General Insurance        | 8,262                  | 8,262                  | 8,421                  | 8,421                                | 8,456                  |
| 5332                                | Shared Services          | 115,565                | 115,565                | 122,120                | 122,120                              | 129,613                |
| <i>Supplies</i>                     |                          |                        |                        |                        |                                      |                        |
| 5401                                | Office Supplies          | 6,000                  | 5,852                  | 7,500                  | 7,400                                | 7,500                  |
| 5402                                | Desktop Printing Expense | 800                    | 0                      | 800                    | 0                                    | 800                    |
| 5410                                | General Supplies         | 0                      | 15                     | 0                      | 0                                    | 0                      |
| 5422                                | Data Processing Supplies | 5,500                  | 8,855                  | 7,500                  | 7,500                                | 8,500                  |
| 5431                                | Postage                  | 1,250                  | 1,517                  | 1,500                  | 1,750                                | 2,250                  |
| 5441                                | Library Material         | 92,552                 | 103,726                | 107,552                | 115,000                              | 122,552                |
| 5442                                | Service Contracts        | 64,106                 | 56,420                 | 69,784                 | 59,000                               | 55,000                 |
| 5444                                | Library Programs         | 4,000                  | 4,655                  | 6,000                  | 6,000                                | 8,000                  |
| 5499                                | Miscellaneous            | 1,000                  | 951                    | 1,500                  | 1,500                                | 2,000                  |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                          | 627,499                | 616,886                | 665,501                | 655,788                              | 684,398                |
| <b>OUTLAY</b>                       |                          |                        |                        |                        |                                      |                        |
| 5804                                | Office Equipment         | 9,800                  | 6,364                  | 9,420                  | 9,420                                | 9,500                  |
| <b>TOTAL OUTLAY</b>                 |                          | 9,800                  | 6,364                  | 9,420                  | 9,420                                | 9,500                  |
| <b>TOTAL LIBRARY</b>                |                          | 1,378,259              | 1,383,640              | 1,522,564              | 1,473,415                            | 1,685,157              |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

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

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>       | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|--------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>PERSONNEL SERVICES</b>           |                          |                        |                        |                        |                                      |                        |
| <i>Wages &amp; Salaries</i>         |                          |                        |                        |                        |                                      |                        |
| 5101                                | Regular Payroll          | 37,636                 | 41,910                 | 40,103                 | 40,903                               | 42,534                 |
| 5104                                | Temporary Payroll        | 186,590                | 167,456                | 199,272                | 200,930                              | 207,990                |
| 5107                                | Overtime Pay             | 0                      | 0                      | 0                      | 2,297                                | 0                      |
| 5113                                | Job Class Premium Pay    | 0                      | 19                     | 0                      | 0                                    | 0                      |
| <i>Fringe Benefits</i>              |                          |                        |                        |                        |                                      |                        |
| 5151                                | Retirement Plan          | 0                      | 2,942                  | 2,787                  | 3,002                                | 3,062                  |
| 5152                                | Residency                | 0                      | 229                    | 0                      | 0                                    | 0                      |
| 5154                                | Social Security          | 5,585                  | 5,556                  | 5,957                  | 6,076                                | 6,270                  |
| 5157                                | Group Health Insurance   | 0                      | 13,251                 | 13,481                 | 20,392                               | 19,666                 |
| 5160                                | Group Life Insurance     | 0                      | 57                     | 59                     | 83                                   | 100                    |
| 5163                                | Workers Compensation     | 5,560                  | 4,973                  | 5,665                  | 5,727                                | 5,865                  |
| <b>TOTAL PERSONNEL SERVICES</b>     |                          | 235,371                | 236,393                | 267,324                | 279,410                              | 285,487                |
| <b>NON-PERSONNEL SERVICES</b>       |                          |                        |                        |                        |                                      |                        |
| <i>Travel/Training</i>              |                          |                        |                        |                        |                                      |                        |
| 5205                                | Seminar Expense          | 3,000                  | 991                    | 2,500                  | 2,500                                | 2,500                  |
| 5208                                | Travel - City Business   | 500                    | 1,214                  | 500                    | 500                                  | 500                    |
| 5211                                | Education & Memberships  | 0                      | 0                      | 0                      | 536                                  | 0                      |
| <i>Purchased Services</i>           |                          |                        |                        |                        |                                      |                        |
| 5303                                | Communications           | 0                      | 0                      | 0                      | 116                                  | 100                    |
| 5306                                | Heating Fuels            | 10,000                 | 4,235                  | 10,000                 | 10,000                               | 10,000                 |
| 5309                                | Water, Sewer & Electric  | 17,000                 | 27,035                 | 18,000                 | 21,615                               | 20,000                 |
| 5312                                | Maintenance - Building   | 20,000                 | 13,086                 | 13,000                 | 8,606                                | 12,000                 |
| 5318                                | Maintenance - Automotive | 1,000                  | 69                     | 500                    | 53                                   | 300                    |
| 5325                                | Contractual Services     | 27,000                 | 34,471                 | 32,000                 | 32,000                               | 33,000                 |
| 5328                                | Advertising              | 1,500                  | 669                    | 1,500                  | 0                                    | 1,500                  |
| <i>Supplies</i>                     |                          |                        |                        |                        |                                      |                        |
| 5401                                | Office Supplies          | 1,500                  | 388                    | 500                    | 660                                  | 500                    |
| 5404                                | Clothing Expense         | 3,500                  | 2,697                  | 3,500                  | 3,500                                | 3,500                  |
| 5407                                | Automotive Supplies      | 800                    | 221                    | 500                    | 500                                  | 300                    |
| 5410                                | General Supplies         | 3,000                  | 2,436                  | 3,000                  | 2,769                                | 3,600                  |
| 5413                                | Chemical & Ordnance      | 0                      | 0                      | 0                      | 0                                    | 0                      |
| 5422                                | Data Processing Supplies | 4,000                  | 1,775                  | 4,000                  | 3,100                                | 5,500                  |
| 5425                                | Botanical & Agricultural | 3,500                  | 0                      | 2,000                  | 4,764                                | 2,500                  |
| 5428                                | Recreation               | 1,000                  | 917                    | 1,000                  | 423                                  | 1,000                  |
| 5431                                | Postage                  | 1,000                  | 48                     | 0                      | 0                                    | 0                      |
| 5440                                | Concession Product       | 38,000                 | 44,854                 | 58,000                 | 49,520                               | 52,000                 |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                          | 136,300                | 135,106                | 150,500                | 141,162                              | 148,800                |
| <b>OUTLAY</b>                       |                          |                        |                        |                        |                                      |                        |
| 5804                                | Office Equipment         | 0                      | 0                      | 0                      | 0                                    | 3,000                  |
| <b>TOTAL OUTLAY</b>                 |                          | 0                      | 0                      | 0                      | 0                                    | 3,000                  |
| <b>TOTAL SWIMMING POOL</b>          |                          | 371,671                | 371,500                | 417,824                | 420,572                              | 437,287                |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

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

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>       | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|--------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>PERSONNEL SERVICES</b>           |                          |                        |                        |                        |                                      |                        |
| <i>Wages &amp; Salaries</i>         |                          |                        |                        |                        |                                      |                        |
| 5101                                | Regular Payroll          | 37,647                 | 36,755                 | 40,103                 | 40,903                               | 42,534                 |
| 5104                                | Temporary Payroll        | 46,062                 | 37,320                 | 40,786                 | 33,053                               | 48,470                 |
| 5107                                | Overtime Pay             | 0                      | 0                      | 0                      | 114                                  | 0                      |
| <i>Fringe Benefits</i>              |                          |                        |                        |                        |                                      |                        |
| 5151                                | Retirement Plan          | 0                      | 2,585                  | 2,787                  | 2,851                                | 3,062                  |
| 5154                                | Social Security          | 3,548                  | 3,298                  | 3,659                  | 3,617                                | 3,957                  |
| 5157                                | Group Health Insurance   | 0                      | 11,467                 | 13,481                 | 20,392                               | 19,666                 |
| 5160                                | Group Life Insurance     | 0                      | 53                     | 55                     | 83                                   | 100                    |
| 5163                                | Workers Compensation     | 1,373                  | 1,507                  | 1,655                  | 1,480                                | 1,877                  |
| <b>TOTAL PERSONNEL SERVICES</b>     |                          | 88,630                 | 92,985                 | 102,526                | 102,493                              | 119,666                |
| <b>NON-PERSONNEL SERVICES</b>       |                          |                        |                        |                        |                                      |                        |
| <i>Travel/Training</i>              |                          |                        |                        |                        |                                      |                        |
| 5205                                | Seminar Expense          | 1,000                  | 968                    | 1,000                  | 1,000                                | 1,000                  |
| 5208                                | Travel - City Business   | 0                      | 28                     | 0                      | 0                                    | 0                      |
| 5211                                | Education & Memberships  | 400                    | 350                    | 200                    | 200                                  | 200                    |
| <i>Purchased Services</i>           |                          |                        |                        |                        |                                      |                        |
| 5303                                | Communications           | 750                    | 390                    | 500                    | 152                                  | 500                    |
| 5318                                | Maintenance - Automotive | 350                    | 0                      | 0                      | 0                                    | 0                      |
| 5325                                | Contractual Services     | 16,000                 | 25,523                 | 19,000                 | 19,000                               | 23,000                 |
| 5328                                | Advertising              | 2,000                  | 595                    | 1,000                  | 528                                  | 1,000                  |
| 5386                                | Youth Baseball           | 0                      | 0                      | 0                      | 0                                    | 0                      |
| 5389                                | Girls Softball           | 0                      | 0                      | 0                      | 0                                    | 0                      |
| 5390                                | Youth Wrestling          | 5,000                  | 190                    | 3,000                  | 362                                  | 750                    |
| <i>Supplies</i>                     |                          |                        |                        |                        |                                      |                        |
| 5401                                | Office Supplies          | 1,000                  | 866                    | 1,000                  | 1,000                                | 1,000                  |
| 5404                                | Clothing Expense         | 5,000                  | 3,944                  | 2,500                  | 2,500                                | 2,500                  |
| 5407                                | Automotive Supplies      | 500                    | 500                    | 500                    | 308                                  | 500                    |
| 5422                                | Data Processing Supplies | 4,000                  | 4,000                  | 4,000                  | 4,000                                | 4,000                  |
| 5428                                | Recreation               | 8,000                  | 3,848                  | 5,000                  | 4,133                                | 3,500                  |
| 5431                                | Postage                  | 1,000                  | 0                      | 500                    | 0                                    | 0                      |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                          | 45,000                 | 41,203                 | 38,200                 | 33,183                               | 37,950                 |
| <b>OUTLAY</b>                       |                          |                        |                        |                        |                                      |                        |
| 5804                                | Office Equipment         | 0                      | 0                      | 0                      | 0                                    | 3,000                  |
| <b>TOTAL OUTLAY</b>                 |                          | 0                      | 0                      | 0                      | 0                                    | 3,000                  |
| <b>TOTAL YOUTH PROGRAMS</b>         |                          | 133,630                | 134,187                | 140,726                | 135,676                              | 160,616                |

**CITY OF KAUKAUNA**

**2026 BUDGET**

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

*DIVISION: PARKS*  
*DEPARTMENT: PARKS*

| <i>OBJECT<br/>CODE</i>              | <i>DESCRIPTION</i>             | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------|--------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>NON-PERSONNEL SERVICES</b>       |                                |                        |                        |                        |                                      |                        |
| <i>Travel/Training</i>              |                                |                        |                        |                        |                                      |                        |
| 5205                                | Seminar Expense                | 0                      | 0                      | 0                      | 0                                    | 1,200                  |
| 5208                                | Travel - City Business         | 0                      | 0                      | 0                      | 0                                    | 1,000                  |
| 5211                                | Education & Memberships        | 0                      | 0                      | 0                      | 0                                    | 500                    |
| <i>Purchased Services</i>           |                                |                        |                        |                        |                                      |                        |
| 5309                                | Water, Sewer & Electric        | 41,000                 | 47,468                 | 45,000                 | 41,246                               | 45,000                 |
| 5312                                | Maintenance - Building         | 3,000                  | 2,643                  | 3,500                  | 3,559                                | 3,500                  |
| 5318                                | Maintenance - Automotive       | 500                    | 1,709                  | 650                    | 6,325                                | 1,000                  |
| 5321                                | Maintenance - Other Equipment  | 30,000                 | 33,962                 | 33,000                 | 23,900                               | 30,000                 |
| 5322                                | Maintenance - Roads & Walks    | 5,000                  | 572                    | 5,000                  | 5,000                                | 10,000                 |
| 5325                                | Contractual Services           | 12,000                 | 4,006                  | 42,000                 | 75,146                               | 12,000                 |
| <i>Supplies</i>                     |                                |                        |                        |                        |                                      |                        |
| 5401                                | Office Supplies                | 0                      | 123                    | 0                      | 0                                    | 0                      |
| 5404                                | Clothing Expense               | 0                      | 0                      | 0                      | 0                                    | 2,100                  |
| 5407                                | Automotive Supplies            | 16,000                 | 13,815                 | 16,000                 | 12,039                               | 15,000                 |
| 5410                                | General Supplies               | 7,000                  | 3,313                  | 7,000                  | 6,911                                | 7,000                  |
| 5416                                | Custodial Supplies             | 6,000                  | 4,253                  | 6,000                  | 5,266                                | 6,000                  |
| 5425                                | Botanical & Agricultural       | 6,000                  | 3,777                  | 6,000                  | 6,899                                | 6,000                  |
| 5437                                | Plumbing Supplies              | 1,500                  | 1,304                  | 1,500                  | 1,403                                | 1,500                  |
| 5450                                | Dog Park Supplies              | 1,500                  | 1,268                  | 1,500                  | 1,795                                | 2,500                  |
| 5460                                | Disk Golf Course Supplies      | 3,000                  | 0                      | 3,000                  | 1,500                                | 3,000                  |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                                | 132,500                | 118,213                | 170,150                | 190,989                              | 147,300                |
| <b>OUTLAY</b>                       |                                |                        |                        |                        |                                      |                        |
| 5801                                | Land & Buildings               | 5,000                  | 4,110                  | 5,000                  | 4,999                                | 5,000                  |
| 5807                                | Machinery, Tools & Instruments | 2,000                  | 1,267                  | 2,000                  | 2,000                                | 2,000                  |
| 5833                                | Park Equipment                 | 3,500                  | 1,118                  | 3,500                  | 3,470                                | 7,000                  |
| 5837                                | Infrastructure                 | 5,000                  | 0                      | 5,000                  | 0                                    | 0                      |
| 5907                                | Park Equipment Outlay          | 0                      | 15                     | 0                      | 0                                    | 0                      |
| <b>TOTAL OUTLAY</b>                 |                                | 15,500                 | 6,509                  | 15,500                 | 10,469                               | 14,000                 |
| <b>TOTAL PARKS</b>                  |                                | 148,000                | 124,722                | 185,650                | 201,458                              | 161,300                |

**CITY OF KAUKAUNA**

**2026 BUDGET**

**FUND: 101**

**DIVISION: PARKS**

**DEPT: 56900**

**DEPARTMENT: 1000 ISLANDS ENVIRONMENTAL CENTER**

| <i>OBJECT<br/>CODE</i>          | <i>DESCRIPTION</i>                    | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|---------------------------------|---------------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>PERSONNEL SERVICES</b>       |                                       |                        |                        |                        |                                      |                        |
| <i>Wages &amp; Salaries</i>     |                                       |                        |                        |                        |                                      |                        |
| <b>5101</b>                     | <b>Regular Payroll</b>                | 175,587                | 146,406                | 179,421                | 184,321                              | 193,774                |
| <b>5104</b>                     | <b>Temporary Payroll</b>              | 6,425                  | 5,898                  | 6,620                  | 6,505                                | 6,850                  |
| <b>5107</b>                     | <b>Overtime Pay</b>                   | 0                      | 947                    | 0                      | 20                                   | 0                      |
| <b>5119</b>                     | <b>Longevity Pay</b>                  | 460                    | 10                     | 0                      | 0                                    | 0                      |
| <i>Fringe Benefits</i>          |                                       |                        |                        |                        |                                      |                        |
| <b>5151</b>                     | <b>Retirement Plan</b>                | 8,162                  | 6,561                  | 10,599                 | 10,939                               | 11,908                 |
| <b>5152</b>                     | <b>Residency</b>                      | 8,816                  | 770                    | 0                      | 0                                    | 0                      |
| <b>5154</b>                     | <b>Social Security</b>                | 9,973                  | 7,789                  | 12,152                 | 12,526                               | 13,163                 |
| <b>5157</b>                     | <b>Group Health Insurance</b>         | 26,573                 | 21,106                 | 41,310                 | 41,298                               | 41,418                 |
| <b>5160</b>                     | <b>Group Life Insurance</b>           | 297                    | 98                     | 133                    | 151                                  | 159                    |
| <b>5163</b>                     | <b>Workers Compensation</b>           | 4,213                  | 2,726                  | 3,767                  | 3,881                                | 4,038                  |
| <b>TOTAL PERSONNEL SERVICES</b> |                                       | 240,506                | 192,312                | 254,002                | 259,641                              | 271,310                |
| <b>NON-PERSONNEL SERVICES</b>   |                                       |                        |                        |                        |                                      |                        |
| <i>Travel/Training</i>          |                                       |                        |                        |                        |                                      |                        |
| <b>5205</b>                     | <b>Seminar Expense</b>                | 2,500                  | 0                      | 2,500                  | 2,000                                | 1,500                  |
| <b>5208</b>                     | <b>Travel - City Business</b>         | 0                      | 0                      | 200                    | 0                                    | 0                      |
| <b>5211</b>                     | <b>Education &amp; Memberships</b>    | 500                    | 270                    | 500                    | 500                                  | 500                    |
| <i>Center Maintenance</i>       |                                       |                        |                        |                        |                                      |                        |
| <b>5260</b>                     | <b>Animal &amp; Bird Care</b>         | 2,000                  | 1,482                  | 2,000                  | 2,000                                | 2,000                  |
| <b>5264</b>                     | <b>Programs</b>                       | 6,800                  | 3,623                  | 4,500                  | 4,500                                | 3,000                  |
| <b>5276</b>                     | <b>Conservancy Zone Maintenance</b>   | 2,000                  | 2,631                  | 4,000                  | 4,000                                | 2,500                  |
| <i>Purchased Services</i>       |                                       |                        |                        |                        |                                      |                        |
| <b>5303</b>                     | <b>Communications</b>                 | 900                    | 600                    | 900                    | 600                                  | 600                    |
| <b>5306</b>                     | <b>Heating Fuels</b>                  | 3,000                  | 1,550                  | 3,000                  | 3,000                                | 3,000                  |
| <b>5309</b>                     | <b>Water, Sewer &amp; Electric</b>    | 10,000                 | 9,070                  | 10,000                 | 10,000                               | 10,000                 |
| <b>5312</b>                     | <b>Maintenance - Building</b>         | 20,000                 | 14,843                 | 4,500                  | 4,500                                | 4,500                  |
| <b>5315</b>                     | <b>Maintenance - Office Equipment</b> | 1,500                  | 1,468                  | 1,500                  | 1,600                                | 1,500                  |
| <b>5318</b>                     | <b>Maintenance - Automotive</b>       | 500                    | 490                    | 500                    | 500                                  | 500                    |
| <b>5321</b>                     | <b>Maintenance - Other Equipment</b>  | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>5325</b>                     | <b>Contractual Services</b>           | 23,400                 | 11,789                 | 12,000                 | 11,000                               | 12,000                 |
| <b>5334</b>                     | <b>Printing Expense</b>               | 400                    | 192                    | 400                    | 400                                  | 400                    |

**CITY OF KAUKAUNA**

**2026 BUDGET**

**FUND: 101**

*DIVISION: PARKS*

**DEPT: 56900**

*DEPARTMENT: 1000 ISLANDS ENVIRONMENTAL CENTER*

| <i>OBJECT<br/>CODE</i>                    | <i>DESCRIPTION</i>                        | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|-------------------------------------------|-------------------------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>NON-PERSONNEL SERVICES (CONTINUED)</b> |                                           |                        |                        |                        |                                      |                        |
| <b>Supplies</b>                           |                                           |                        |                        |                        |                                      |                        |
| <b>5401</b>                               | <b>Office Supplies</b>                    | 600                    | 573                    | 600                    | 600                                  | 600                    |
| <b>5404</b>                               | <b>Clothing Expense</b>                   | 700                    | 771                    | 700                    | 700                                  | 700                    |
| <b>5407</b>                               | <b>Automotive Supplies</b>                | 300                    | 156                    | 300                    | 300                                  | 300                    |
| <b>5410</b>                               | <b>General Supplies</b>                   | 1,500                  | 1,578                  | 1,500                  | 1,500                                | 1,000                  |
| <b>5416</b>                               | <b>Custodial Supplies</b>                 | 1,000                  | 1,253                  | 1,000                  | 1,800                                | 1,800                  |
| <b>5431</b>                               | <b>Postage</b>                            | 100                    | 76                     | 100                    | 100                                  | 100                    |
| <b>5440</b>                               | <b>Concession Product</b>                 | 3,700                  | 3,282                  | 3,700                  | 3,000                                | 3,000                  |
| <b>5499</b>                               | <b>Miscellaneous</b>                      | 1,500                  | 1,050                  | 1,500                  | 1,500                                | 1,500                  |
| <b>TOTAL NON-PERSONNEL SERVICES</b>       |                                           | 82,900                 | 56,748                 | 55,900                 | 54,100                               | 51,000                 |
| <b>OUTLAY</b>                             |                                           |                        |                        |                        |                                      |                        |
| <b>5804</b>                               | <b>Office Equipment</b>                   | 2,300                  | 1,458                  | 0                      | 1,500                                | 1,500                  |
| <b>5807</b>                               | <b>Machinery, Tools &amp; Instruments</b> | 0                      | 0                      | 0                      | 0                                    | 0                      |
| <b>TOTAL OUTLAY</b>                       |                                           | 2,300                  | 1,458                  | 0                      | 1,500                                | 1,500                  |
| <b>TOTAL 1000 ISLANDS ENV CENTER</b>      |                                           | 325,706                | 250,517                | 309,902                | 315,241                              | 323,810                |

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101  
DEPT: 59475

DIVISION: OTHER  
DEPARTMENT: HEALTH INSURANCE

| OBJECT<br>CODE           | DESCRIPTION            | 2024<br>BUDGET | 2024<br>ACTUAL | 2025<br>BUDGET | 2025                | 2026<br>BUDGET |
|--------------------------|------------------------|----------------|----------------|----------------|---------------------|----------------|
|                          |                        |                |                |                | ESTIMATED<br>ACTUAL |                |
| PERSONNEL SERVICES       |                        |                |                |                |                     |                |
| Fringe Benefits          |                        |                |                |                |                     |                |
| 5157                     | Group Health Insurance | 873,331        | 461,911        | 498,981        | 481,857             | 518,520        |
| TOTAL PERSONNEL SERVICES |                        | 873,331        | 461,911        | 498,981        | 481,857             | 518,520        |
| TOTAL HEALTH INSURANCE   |                        | 873,331        | 461,911        | 498,981        | 481,857             | 518,520        |

**CITY OF KAUKAUNA**

**2026 BUDGET**

**FUND: 101**

*DIVISION: OTHER*

**DEPT: 59375**

*DEPARTMENT: PROPERTY & LIABILITY INSURANCE*

| <i>OBJECT<br/>CODE</i>                     | <i>DESCRIPTION</i>          | <i>2024<br/>BUDGET</i> | <i>2024<br/>ACTUAL</i> | <i>2025<br/>BUDGET</i> | <i>2025<br/>ESTIMATED<br/>ACTUAL</i> | <i>2026<br/>BUDGET</i> |
|--------------------------------------------|-----------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------------|
| <b>NON-PERSONNEL SERVICES</b>              |                             |                        |                        |                        |                                      |                        |
| <b><i>Purchased Services</i></b>           |                             |                        |                        |                        |                                      |                        |
| <b>5331</b>                                | <b>General Insurance</b>    | 197,555                | 195,225                | 206,002                | 206,046                              | 199,070                |
| <b>5325</b>                                | <b>Contractual Services</b> | 0                      | 0                      | 0                      | 0                                    | 29,000                 |
| <b>5333</b>                                | <b>Insurance Claim</b>      | 0                      | 17,978                 | 0                      | 6,537                                | 0                      |
| <b>TOTAL NON-PERSONNEL SERVICES</b>        |                             | 197,555                | 213,203                | 206,002                | 212,583                              | 228,070                |
| <b>TOTAL PROPERTY &amp; LIABILITY INS.</b> |                             | 197,555                | 213,203                | 206,002                | 212,583                              | 228,070                |



**CITY OF KAUKAUNA**  
**2026 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 stay the same for the 2026 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, 2026.

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

### 2026 BUDGET

STORM WATER UTILITY FUND (601)

PROJECTED CASH BALANCE AS OF DECEMBER 31, 2025

| DESCRIPTION                                                  | BALANCE     |
|--------------------------------------------------------------|-------------|
| <b>BALANCE AS OF JANUARY 1, 2025</b>                         |             |
| Unassigned Cash And Receivable Balance                       | 2,667,188   |
| Restricted Cash And Receivable Balance                       | 2,471,572   |
| Total Cash And Receivable Balance Net of Current Liabilities | 5,138,760   |
| <b>PROJECTED CHANGE IN CASH BALANCE FOR 2025</b>             |             |
| Revenues & Other Financing Sources                           | 1,930,800   |
| Expenses Net of Depreciation                                 | (494,804)   |
| Debt Service - Principal and Interest                        | (1,019,848) |
|                                                              | 416,148     |
| <b>PROJECTED CASH BALANCE AS OF DECEMBER 31 2025</b>         |             |
| Projected Cash Balance Net of Current Liabilities            | 5,554,908   |

# CITY OF KAUKAUNA

## 2026 BUDGET

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

| DESCRIPTION                                        | 2024<br>BUDGET   | 2024<br>ACTUAL   | 2025<br>BUDGET   | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET   |
|----------------------------------------------------|------------------|------------------|------------------|-----------------------------|------------------|
| <b>REVENUE</b>                                     |                  |                  |                  |                             |                  |
| Storm Water Utility Fees*                          | 1,816,101        | 1,797,188        | 1,940,585        | 1,920,000                   | 1,933,140        |
| Permit Fees                                        | 5,000            | 10,049           | 5,000            | 5,800                       | 8,000            |
| <b>TOTAL REVENUE</b>                               | <b>1,821,101</b> | <b>1,807,237</b> | <b>1,945,585</b> | <b>1,925,800</b>            | <b>1,941,140</b> |
| <b>EXPENSES</b>                                    |                  |                  |                  |                             |                  |
| <i>OPERATING EXPENSES</i>                          |                  |                  |                  |                             |                  |
| <b>Wages &amp; Salaries</b>                        |                  |                  |                  |                             |                  |
| Storm Sewer Maintenance                            | 125,114          | 111,851          | 175,268          | 142,554                     | 175,850          |
| KU Meter Reading / Billing Charges                 | 15,783           | 15,783           | 13,270           | 13,270                      | 16,250           |
| Administrative Costs                               | 93,915           | 93,915           | 103,579          | 103,579                     | 109,216          |
| Depreciation                                       | 198,140          | 167,105          | 215,278          | 215,278                     | 260,270          |
| <b>TOTAL OPERATING EXPENSES</b>                    | <b>654,254</b>   | <b>632,212</b>   | <b>763,963</b>   | <b>710,082</b>              | <b>811,291</b>   |
| <i>NONOPERATING (REVENUES) EXPENSES</i>            |                  |                  |                  |                             |                  |
| State Storm Water Grant                            | 0                | 65,390           | 0                | 89,000                      | 0                |
| Interest Income                                    | 3,000            | 4,066            | 3,000            | 5,000                       | 4,000            |
| Interest & Fiscal Charges - Trans to Debt Fund     | 392,688          | 384,134          | 375,738          | 388,848                     | 361,054          |
| Capital Contributions                              | 0                | 0                | 0                | 0                           | 0                |
| <b>TOTAL NONOPERATING EXPENSES (REVENUES)</b>      | <b>389,688</b>   | <b>314,677</b>   | <b>372,738</b>   | <b>294,848</b>              | <b>357,054</b>   |
| <b>OTHER FINANCING SOURCES (USES)</b>              |                  |                  |                  |                             |                  |
| Transferred from Special Assessment Fund           | 50,000           | 206,000          | 275,000          | 82,546                      | 161,000          |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b>        | <b>50,000</b>    | <b>206,000</b>   | <b>275,000</b>   | <b>82,546</b>               | <b>161,000</b>   |
| <b>DEBT PAYMENT - PRINCIPAL ONLY</b>               |                  |                  |                  |                             |                  |
| Principal - Transfer to Debt Service Fund          | 574,000          | 574,000          | 631,000          | 631,000                     | 395,000          |
| <b>TOTAL PAYMENT - PRINCIPAL ONLY</b>              | <b>574,000</b>   | <b>574,000</b>   | <b>631,000</b>   | <b>631,000</b>              | <b>395,000</b>   |
| <b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b> | <b>253,160</b>   | <b>492,347</b>   | <b>452,884</b>   | <b>372,416</b>              | <b>538,795</b>   |

\*Storm Water Utility Fees remain the same as 2025 at \$11/ERU

# CITY OF KAUKAUNA

## 2026 BUDGET

FUND: 601

STORM WATER UTILITY

DEPT: 53441

DEPARTMENT: STORM SEWER MAINTENANCE

| OBJECT<br>CODE                       | DESCRIPTION                    | 2024<br>BUDGET | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET |
|--------------------------------------|--------------------------------|----------------|----------------|----------------|-----------------------------|----------------|
| <b>PERSONNEL SERVICES</b>            |                                |                |                |                |                             |                |
| <i>Wages &amp; Salaries</i>          |                                |                |                |                |                             |                |
| 5101                                 | Regular Payroll                | 50,603         | 29,271         | 53,490         | 28,490                      | 55,872.00      |
| 5107                                 | Overtime Payments              | 2,000          | 158            | 2,000          | 200                         | 2,000          |
| 5110                                 | Shift Premium Pay              | 10             | 1              | 10             | 10                          | 10             |
| 5113                                 | Job Class Premium Pay          | 1,000          | 524            | 1,000          | 500                         | 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              | 2,056          | 3,927          | 2,029                       | 4,240          |
| 5152                                 | Residency                      | 0              | 1,507          | 1,500          | 1,500                       | 2,235          |
| 5154                                 | Social Security                | 4,101          | 2,109          | 4,322          | 2,234                       | 4,504          |
| 5157                                 | Group Health Insurance         | 0              | 11,038         | 10,000         | 10,000                      | 22,127         |
| 5160                                 | Group Life Insurance           | 0              | 87             | 100            | 100                         | 250            |
| 5163                                 | Workers Compensation           | 0              | 743            | 1,429          | 739                         | 1,472          |
| <b>TOTAL PERSONNEL SERVICES</b>      |                                | <b>57,714</b>  | <b>47,495</b>  | <b>77,778</b>  | <b>45,802</b>               | <b>93,710</b>  |
| <b>NON-PERSONNEL SERVICES</b>        |                                |                |                |                |                             |                |
| <i>Travel/Training</i>               |                                |                |                |                |                             |                |
| 5211                                 | Education & Memberships        | 400            | 0              | 250            | 0                           | 0              |
| <i>Purchased Services</i>            |                                |                |                |                |                             |                |
| 5303                                 | Communications                 | 300            | 516            | 540            | 541                         | 540            |
| 5309                                 | Water, Sewer & Electric        | 28,000         | 25,082         | 28,000         | 27,905                      | 28,000         |
| 5318                                 | Maintenance - Automotive       | 100            | 230            | 100            | 100                         | 100            |
| 5321                                 | Maintenance - Other Equip      | 500            | 0              | 500            | 100                         | 500            |
| 5322                                 | Maintenance - Roads & Walks    | 5,000          | 4,247          | 5,000          | 4,543                       | 5,000          |
| 5325                                 | Contractual Services           | 30,000         | 30,873         | 60,000         | 60,663                      | 35,000         |
| 5340                                 | Rent - Equipment               | 0              | 0              | 0              | 0                           | 5,000          |
| <i>Supplies</i>                      |                                |                |                |                |                             |                |
| 5407                                 | Automotive Supplies            | 2,500          | 3,133          | 2,500          | 2,382                       | 2,500          |
| 5410                                 | General Supplies               | 600            | 275            | 600            | 518                         | 500            |
| <b>TOTAL NON-PERSONNEL SERVICES</b>  |                                | <b>67,400</b>  | <b>64,356</b>  | <b>97,490</b>  | <b>96,752</b>               | <b>77,140</b>  |
| <b>OUTLAY</b>                        |                                |                |                |                |                             |                |
| 5807                                 | Machinery, Tools & Instruments | 0              | 0              | 0              | 0                           | 5,000          |
| <b>TOTAL OUTLAY</b>                  |                                | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>                    | <b>5,000</b>   |
| <b>TOTAL STORM SEWER MAINTENANCE</b> |                                | <b>125,114</b> | <b>111,851</b> | <b>175,268</b> | <b>142,554</b>              | <b>175,850</b> |

# CITY OF KAUKAUNA

## 2026 BUDGET

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

**STORM WATER UTILITY**  
**DEPARTMENT: STREET CLEANING**

| OBJECT<br>CODE                      | DESCRIPTION              | 2024<br>BUDGET | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET |
|-------------------------------------|--------------------------|----------------|----------------|----------------|-----------------------------|----------------|
| <b>PERSONNEL SERVICES</b>           |                          |                |                |                |                             |                |
| <b>Wages &amp; Salaries</b>         |                          |                |                |                |                             |                |
| 5101                                | Regular Payroll          | 102,673        | 110,168        | 106,508        | 106,508                     | 112,614        |
| 5104                                | Temporary Payroll        | 0              | 0              | 0              | 0                           | 0              |
| 5107                                | Overtime Payments        | 6,000          | 4,951          | 10,000         | 5,808                       | 8,000          |
| 5110                                | Shift Premium Pay        | 150            | 166            | 150            | 150                         | 150            |
| 5113                                | Job Class Premium Pay    | 50             | 94             | 50             | 50                          | 50             |
| 5119                                | Longevity pay            | 480            | 240            | 0              | 0                           | 0              |
| 5125                                | Call Time                | 0              | 0              | 0              | 0                           | 0              |
| <b>Fringe Benefits</b>              |                          |                |                |                |                             |                |
| 5151                                | Retirement Plan          | 5,209          | 4,718          | 8,111          | 7,820                       | 8,699          |
| 5152                                | Residency                | 4,129          | 5,100          | 5,279          | 4,279                       | 4,561          |
| 5154                                | Social Security          | 8,366          | 7,538          | 8,928          | 8,607                       | 9,242          |
| 5157                                | Group Health Insurance   | 26,573         | 37,357         | 49,429         | 48,139                      | 44,253         |
| 5160                                | Group Life Insurance     | 422            | 82             | 160            | 158                         | 116            |
| 5163                                | Workers Compensation     | 2,250          | 2,646          | 2,953          | 2,847                       | 3,020          |
| <b>TOTAL PERSONNEL SERVICES</b>     |                          | 156,302        | 173,062        | 191,568        | 184,366                     | 190,705        |
| <b>NON-PERSONNEL SERVICES</b>       |                          |                |                |                |                             |                |
| <b>Purchased Services</b>           |                          |                |                |                |                             |                |
| 5318                                | Maintenance - Automotive | 27,000         | 39,783         | 27,000         | 19,583                      | 25,000         |
| <b>Supplies</b>                     |                          |                |                |                |                             |                |
| 5407                                | Automotive Supplies      | 23,500         | 21,767         | 23,500         | 21,779                      | 20,000         |
| 5410                                | General Supplies         | 14,500         | 8,947          | 14,500         | 9,673                       | 14,000         |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                          | 65,000         | 70,496         | 65,000         | 51,035                      | 59,000         |
| <b>TOTAL STREET CLEANING</b>        |                          | 221,302        | 243,558        | 256,568        | 235,401                     | 249,705        |

# CITY OF KAUKAUNA

## 2026 BUDGET

FUND: 601

STORM WATER UTILITY

DEPT: 53609

DEPARTMENT: SEWER USER BILLING COST

| OBJECT<br>CODE                       | DESCRIPTION          | 2024<br>BUDGET | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET |
|--------------------------------------|----------------------|----------------|----------------|----------------|-----------------------------|----------------|
| <b>NON-PERSONNEL SERVICES</b>        |                      |                |                |                |                             |                |
| <b>Purchased Services</b>            |                      |                |                |                |                             |                |
| 5325                                 | Contractual Services | 15,783         | 15,783         | 13,270         | 13,270                      | 16,250         |
| <b>TOTAL NON-PERSONNEL SERVICES</b>  |                      | 15,783         | 15,783         | 13,270         | 13,270                      | 16,250         |
| <b>TOTAL SEWER USER BILLING COST</b> |                      | 15,783         | 15,783         | 13,270         | 13,270                      | 16,250         |

## CITY OF KAUKAUNA

### 2026 BUDGET

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

|                    | 12/31/2025<br>BALANCE | 12/31/2026<br>BALANCE | PRINCIPAL<br>MATURITIES | INTEREST | TOTAL<br>PRINCIPAL<br>AND INTEREST |
|--------------------|-----------------------|-----------------------|-------------------------|----------|------------------------------------|
| 2016C Revenue Bond | 600,000               | 500,000               | 100,000                 | 19,500   | 119,500                            |
| 2022C Revenue Bond | 8,365,000             | 8,070,000             | 295,000                 | 341,554  | 636,554                            |
| Totals             | 8,965,000             | 8,570,000             | 395,000                 | 361,054  | 756,054                            |



## **CITY OF KAUKAUNA**

### **2026 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 to remain flat for 2026 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

### 2026 BUDGET

SANITARY SEWER UTILITY FUND (602)

PROJECTED CASH BALANCE AS OF DECEMBER 31, 2025

| DESCRIPTION                                                  | BALANCE     |
|--------------------------------------------------------------|-------------|
| <b>BALANCE AS OF JANUARY 1, 2025</b>                         |             |
| Unassigned Cash And Receivable Balance                       | 5,698,167   |
| Restricted Cash And Receivable Balance                       | 1,214,638   |
| Total Cash And Receivable Balance Net of Current Liabilities | 6,912,805   |
| <b>PROJECTED CHANGE IN CASH BALANCE FOR 2025</b>             |             |
| Revenues & Other Financing Sources                           | 4,844,147   |
| Expenses Net of Depreciation                                 | (2,730,488) |
| Debt Service - Principal and Interest                        | (878,939)   |
|                                                              | 1,234,720   |
| <b>PROJECTED CASH BALANCE AS OF DECEMBER 31 2025</b>         |             |
| Projected Cash Balance Net of Current Liabilities            | 8,147,525   |

# CITY OF KAUKAUNA

## 2026 BUDGET

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

| DESCRIPTION                                        | 2024<br>BUDGET   | 2024<br>ACTUAL   | 2025<br>BUDGET   | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET   |
|----------------------------------------------------|------------------|------------------|------------------|-----------------------------|------------------|
| <b>REVENUE</b>                                     |                  |                  |                  |                             |                  |
| Sanitary Sewer Utility Fees                        | 4,560,000        | 4,723,764        | 4,560,000        | 4,514,352                   | 4,683,082        |
| Interest Income                                    | 2,500            | 2,144            | 2,500            | 2,341                       | 2,500            |
| <b>TOTAL REVENUE</b>                               | <b>4,562,500</b> | <b>4,725,908</b> | <b>4,562,500</b> | <b>4,516,693</b>            | <b>4,685,582</b> |
| <b>EXPENSES</b>                                    |                  |                  |                  |                             |                  |
| <i>OPERATING EXPENSES</i>                          |                  |                  |                  |                             |                  |
| Sanitary Sewer Maintenance                         | 470,619          | 474,701          | 443,988          | 389,550                     | 451,239          |
| HOVMSD Sewerage Treatment Costs                    | 1,870,000        | 1,964,606        | 1,970,000        | 1,878,059                   | 1,970,000        |
| KU Meter Reading / Billing Charges                 | 299,877          | 252,612          | 252,130          | 299,217                     | 308,750          |
| General Insurance                                  | 12,140           | 11,786           | 12,140           | 12,140                      | 12,504           |
| Administrative Costs                               | 128,803          | 128,803          | 151,522          | 151,522                     | 160,091          |
| Depreciation                                       | 340,062          | 432,224          | 398,461          | 432,224                     | 416,102          |
| <b>TOTAL OPERATING EXPENSES</b>                    | <b>3,121,501</b> | <b>3,264,732</b> | <b>3,228,241</b> | <b>3,162,712</b>            | <b>3,318,686</b> |
| <i>NONOPERATING (REVENUES) EXPENSES</i>            |                  |                  |                  |                             |                  |
| Capital Improvements                               | 0                | 0                | 0                | 0                           | 0                |
| Interest & Fiscal Charges - Trans to Debt Fund     | 445,439          | 439,546          | 428,939          | 428,939                     | 897,817          |
| <b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>      | <b>445,439</b>   | <b>439,546</b>   | <b>428,939</b>   | <b>428,939</b>              | <b>897,817</b>   |
| <b>OTHER FINANCING SOURCES (USES)</b>              |                  |                  |                  |                             |                  |
| Transferred from Special Assessment Fund           | 275,000          | 395,000          | 156,000          | 327,454                     | 500,000          |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b>        | <b>275,000</b>   | <b>395,000</b>   | <b>156,000</b>   | <b>327,454</b>              | <b>500,000</b>   |
| <b>DEBT PAYMENT - PRINCIPAL ONLY</b>               |                  |                  |                  |                             |                  |
| Principal Only                                     | 425,000          | 425,000          | 450,000          | 450,000                     | 450,000          |
| <b>TOTAL PAYMENT - PRINCIPAL ONLY</b>              | <b>425,000</b>   | <b>425,000</b>   | <b>450,000</b>   | <b>450,000</b>              | <b>450,000</b>   |
| <b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b> | <b>845,560</b>   | <b>991,629</b>   | <b>611,320</b>   | <b>802,496</b>              | <b>519,079</b>   |

\*Sanitary Sewer Utility Fees remain the same as 2025 at \$8.75/100 cubic feet

# CITY OF KAUKAUNA

## 2026 BUDGET

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

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

| OBJECT<br>CODE                      | DESCRIPTION                   | 2024<br>BUDGET | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET |
|-------------------------------------|-------------------------------|----------------|----------------|----------------|-----------------------------|----------------|
| <b>PERSONNEL SERVICES</b>           |                               |                |                |                |                             |                |
| <b>Wages &amp; Salaries</b>         |                               |                |                |                |                             |                |
| 5101                                | Regular Payroll               | 184,202        | 153,752        | 191,208        | 161,208                     | 200,085        |
| 5107                                | Overtime Payments             | 5,000          | 8,168          | 5,000          | 8,801                       | 5,000          |
| 5110                                | Shift Premium Pay             | 20             | 12             | 20             | 30                          | 20             |
| 5113                                | Job Class Premium Pay         | 1,500          | 1,411          | 1,500          | 1,517                       | 1,500          |
| 5119                                | Longevity Pay                 | 425            | 435            | 0              | 0                           | 0              |
| 5125                                | Call Time                     | 0              | 0              | 0              | 0                           | 0              |
| <b>Fringe Benefits</b>              |                               |                |                |                |                             |                |
| 5151                                | Retirement Plan               | 14,307         | 9,969          | 13,742         | 11,923                      | 14,876         |
| 5152                                | Residency                     | 8,674          | 6,634          | 8,756          | 7,824                       | 6,973          |
| 5154                                | Social Security               | 14,623         | 11,558         | 15,126         | 13,124                      | 15,805         |
| 5157                                | Group Health Insurance        | 79,718         | 57,295         | 76,961         | 58,102                      | 81,131         |
| 5160                                | Group Life Insurance          | 671            | 330            | 372            | 386                         | 384            |
| 5163                                | Workers Compensation          | 6,179          | 3,952          | 5,003          | 4,340                       | 5,165          |
| <b>TOTAL PERSONNEL SERVICES</b>     |                               | <b>315,319</b> | <b>253,515</b> | <b>317,688</b> | <b>267,255</b>              | <b>330,939</b> |
| <b>NON-PERSONNEL SERVICES</b>       |                               |                |                |                |                             |                |
| <b>Purchased Services</b>           |                               |                |                |                |                             |                |
| 5303                                | Communications                | 300            | 0              | 300            | 300                         | 300            |
| 5309                                | Water, Sewer & Electric       | 19,000         | 20,043         | 20,000         | 20,073                      | 20,000         |
| 5312                                | Maintenance - Building        | 1,000          | 24             | 1,000          | 500                         | 1,000          |
| 5318                                | Maintenance - Automotive      | 5,000          | 7,828          | 5,000          | 8,033                       | 7,500          |
| 5321                                | Maintenance - Other Equip     | 5,000          | 5,697          | 5,000          | 4,654                       | 5,000          |
| 5322                                | Maintenance - Roads & Walks   | 2,000          | 1,654          | 2,000          | 1,800                       | 2,000          |
| 5325                                | Contractual Services          | 100,000        | 163,636        | 75,000         | 69,025                      | 60,000         |
| <b>Supplies</b>                     |                               |                |                |                |                             |                |
| 5407                                | Automotive Supplies           | 6,000          | 5,788          | 6,000          | 5,910                       | 6,000          |
| 5410                                | General Supplies              | 2,000          | 1,310          | 2,000          | 2,000                       | 2,000          |
| 5413                                | Chemical & Ordnance           | 0              | 0              | 0              | 0                           | 1,500          |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                               | <b>140,300</b> | <b>205,980</b> | <b>116,300</b> | <b>112,295</b>              | <b>105,300</b> |
| <b>OUTLAY</b>                       |                               |                |                |                |                             |                |
| 5807                                | Machinery, Tools & Instrumnts | 15,000         | 15,206         | 10,000         | 10,000                      | 15,000         |
| <b>TOTAL OUTLAY</b>                 |                               | <b>15,000</b>  | <b>15,206</b>  | <b>10,000</b>  | <b>10,000</b>               | <b>15,000</b>  |
| <b>TOTAL SANITARY SEWER MAINT</b>   |                               | <b>470,619</b> | <b>474,701</b> | <b>443,988</b> | <b>389,550</b>              | <b>451,239</b> |

# CITY OF KAUKAUNA

## 2026 BUDGET

FUND: 602  
DEPT: 53610

SANITARY SEWER UTILITY  
DEPARTMENT: HOVMSD-SEWERAGE TREATMENT

| OBJECT<br>CODE                      | DESCRIPTION             | 2024<br>BUDGET | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET |
|-------------------------------------|-------------------------|----------------|----------------|----------------|-----------------------------|----------------|
| <b>NON-PERSONNEL SERVICES</b>       |                         |                |                |                |                             |                |
| <b>Purchased Services</b>           |                         |                |                |                |                             |                |
| 5309                                | Water, Sewer & Electric | 1,870,000      | 1,964,606      | 1,970,000      | 1,878,059                   | 1,970,000      |
| <b>TOTAL NON-PERSONNEL SERVICES</b> |                         | 1,870,000      | 1,964,606      | 1,970,000      | 1,878,059                   | 1,970,000      |
| <b>TOTAL HOV SEWERAGE TREATMENT</b> |                         | 1,870,000      | 1,964,606      | 1,970,000      | 1,878,059                   | 1,970,000      |

# CITY OF KAUKAUNA

## 2026 BUDGET

FUND: 602  
DEPT: 53609

SANITARY SEWER UTILITY  
DEPARTMENT: SEWER USER BILLING COST

| OBJECT<br>CODE                       | DESCRIPTION          | 2024<br>BUDGET | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET |
|--------------------------------------|----------------------|----------------|----------------|----------------|-----------------------------|----------------|
| <b>NON-PERSONNEL SERVICES</b>        |                      |                |                |                |                             |                |
| <b>Purchased Services</b>            |                      |                |                |                |                             |                |
| 5325                                 | Contractual Services | 299,877        | 252,612        | 252,130        | 299,217                     | 308,750        |
| <b>TOTAL NON-PERSONNEL SERVICES</b>  |                      | 299,877        | 252,612        | 252,130        | 299,217                     | 308,750        |
| <b>TOTAL SEWER USER BILLING COST</b> |                      | 299,877        | 252,612        | 252,130        | 299,217                     | 308,750        |

# CITY OF KAUKAUNA

## 2026 BUDGET

### SANITARY SEWER UTILITY SUMMARY OF DEBT SERVICE COSTS

| <i>DEBT ISSUE</i>             | <i>12/31/25<br/>BALANCE</i> | <i>12/31/2026<br/>BALANCE</i> | <i>PRINCIPAL<br/>MATURITIES</i> | <i>INTEREST</i> | <i>TOTAL<br/>PRINCIPAL<br/>AND INTEREST</i> |
|-------------------------------|-----------------------------|-------------------------------|---------------------------------|-----------------|---------------------------------------------|
| 2013 Revenue Bond             | 475,000                     | 325,000                       | 150,000                         | 20,031          | 170,031                                     |
| 2015 Revenue Bond             | 500,000                     | 400,000                       | 100,000                         | 16,125          | 116,125                                     |
| 2016 Revenue Bond             | 550,000                     | 475,000                       | 75,000                          | 17,000          | 92,000                                      |
| 2018 Revenue Bond             | 875,000                     | 825,000                       | 50,000                          | 33,375          | 83,375                                      |
| 2022 Revenue Bond             | 7,870,000                   | 7,795,000                     | 75,000                          | 327,314         | 402,314                                     |
| 2025B Bond Anticipation Notes | 6,650,000                   | 6,650,000                     | 0                               | 483,972         | 483,972                                     |
| Totals                        | 10,720,000                  | 16,470,000                    | 450,000                         | 897,817         | 1,347,817                                   |



**RESOLUTION NO. 2025-XXXX**

**RESOLUTION DESIGNATING APPROPRIATIONS AND LEVYING A TAX  
FOR THE 2026 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 2025, collected in 2026, upon all taxable property within the City of Kaukauna as returned by the Assessor in the year 2025, 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 \$8,477,163.
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 \$4,855,099.
3. There is levied upon the taxable property of the City of Kaukauna for Nelson Crossing, the sum of \$3,550.
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 on the 18th day of November 2025

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

ATTEST: \_\_\_\_\_  
Kayla Nessman, Clerk



## APPENDIX A

### CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

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

## APPENDIX A

### CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

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

## APPENDIX A

### CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

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

## APPENDIX A

### CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

| OBJECT<br>CODE               | DESCRIPTION                                | DEFINITION                                                                                                                                                                                                         |
|------------------------------|--------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>NON-PERSONAL SERVICES</b> |                                            |                                                                                                                                                                                                                    |
|                              | <b><u>Supplies:</u></b>                    |                                                                                                                                                                                                                    |
| <b>5413</b>                  | <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. |
| <b>5416</b>                  | <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.                  |
| <b>5419</b>                  | <b>Medical &amp; Laboratory Supplies -</b> | All medications, bandages, medicines, prescriptions, suture materials, vaccines, as well as medical, surgical or nursing services.                                                                                 |
| <b>5422</b>                  | <b>Data Processing Supplies -</b>          | Paper, ribbons, continuous feed forms.                                                                                                                                                                             |
| <b>5425</b>                  | <b>Botanical and Agricultural -</b>        | Seeds, bulbs, plants, trees, fertilizers, insecticides for use on plants and trees, flower pots, etc.                                                                                                              |
| <b>5428</b>                  | <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.                          |
| <b>5431</b>                  | <b>Postage -</b>                           | All postage, stamps and post office charges for the mailing of letters, packages and parcels.                                                                                                                      |
| <b>5434</b>                  | <b>Photographic Supplies -</b>             | Film, flash bulbs, and minor photographic equipment.                                                                                                                                                               |
| <b>5437</b>                  | <b>Plumbing Supplies -</b>                 | Fixtures, fittings, pipe, valves, etc.                                                                                                                                                                             |
| <b>5440</b>                  | <b>Concession Product -</b>                | Products purchased for resale at municipal concession stands.                                                                                                                                                      |
| <b>5443</b>                  | <b>Aggregate Supplies -</b>                | Road gravel, crushed stone, sand, cold mix, concrete, etc.                                                                                                                                                         |
| <b>5450</b>                  | <b>Dog Park Supplies</b>                   | Supplies purchased for Dog Park.                                                                                                                                                                                   |
| <b>5460</b>                  | <b>Disk Golf Course Supplies</b>           | Supplies purchased for Disk Golf Course.                                                                                                                                                                           |
| <b>5497</b>                  | <b>Bank/Credit Card Fees</b>               | Fees charged to the City related to banking and credit cards                                                                                                                                                       |
| <b>5499</b>                  | <b>Miscellaneous -</b>                     | All materials and supplies which can not be easily classified in the provided account structure.                                                                                                                   |

## APPENDIX A

### CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

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

## APPENDIX B

### 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 B

### 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 B**

### *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.

