

## **COMMITTEE OF THE WHOLE**

A meeting of the Committee of the Whole was called to order by Chair Penterman on Monday, November 10, 2025, at 6:00 P.M.

Members present: Antoine (Zoom- joined at 6:05 PM), Eggleston, Kilgas, Moore, and Thiele.

Also present: Mayor Penterman, Attorney Greenwood, DPW/Eng. Neumeier, Com. Enrich. and Rec. Director Vosters, Fire Chief Carrel, HR Director Hodge, Police Chief Graff, Fin. Dir. Van Rossum, Lib. Dir. Thiem-Menning, Senior Accountant Roehl, Street Superintendent Van Gompel, IT Manager Taplin, Mark. and Com. Manager Fencil (Zoom), and interested citizens.

Absent & Excused: DeCoster, Schell, and Schumacher.

Motion by Thiele, seconded by Kilgas to excuse the absent members.

All members present voted aye.

Motion carried.

### **1. Correspondence – none.**

### **2. Discussion Topics.**

#### **a. 2026 Budget Presentation.**

Mayor Penterman read his 2026 budget letter, dated November 10, 2025, to the Committee of the Whole. The proposed 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. 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. Budgeted general fund expenditures for 2026 are \$20,706,263, which is an increase of 4.8%. This allows the city to continually qualify for the State Expenditure Restraint Program Aid. The general fund balance is projected to be \$6,135,563 on December 31, 2025. This fund balance exceeds the Council's 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.

Motion made by Moore, seconded by Thiele to receive and place on file the Mayor's 2026 budget letter to the Common Council.

All members present voted aye.

Motion carried.

Finance Director Van Rossum presented highlights from the 2026 City of Kaukauna budget. The city's equalized value increased by 11.99%, the second-largest increase since the 1970s. The 2026 budget also includes new positions, changes in recreational programs, and adjustments to employee wages and benefits, with a proposed 3.5% wage scale increase. Non-personnel expenses are expected to increase by 2.9%, and the city's financial debt capacity has reached \$41 million. The proposed mill rate is decreasing to \$7.34, with the total city levy increasing by 4.8%. The city is operating below its levy limit and expenditure restraint, projecting a fund balance of \$6.1m by year-end.

#### **b. 2026 Budget Deliberation.**

Alders asked various department heads about their sections of the 2026 budget. Kaukauna Area School District (KASD), Director of Operations and Finance, Chris McDaniel, explained the KASD total tax levy.

#### **c. 2026 Department Mission and Goals.**

Finance Director Van Rossum presented the 2026 department mission and goals. Ald. Moore expressed how alders should have input into what department's missions and goals should be.

### **3. Adjourn.**

Motion made by Moore, seconded by Thiele to adjourn.

All members present voted aye.

Motion carried.

Meeting adjourned at 7:38 p.m.

Kayla Nessmann, Clerk