

FINANCE AND PERSONNEL COMMITTEE

A meeting of the Finance and Personnel Committee was called to order by Chair Penterman on Monday, August 31, 2026, at 6:13 pm.

Members present: Mayor Penterman, Kilgas, Moore, and Thiele.

Absent & Excused: Antoine and Eggleston.

Also present: Ald. Thiele, Ald. Schell, Ald. DeCoster, DPW/Eng. Neumeier, HR Director Hodge, Com. Enrich. and Rec. Director Vosters, Fin. Dir./ Treasurer Roehl, Police Chief Graff, Fire Chief Carrel, Associate Planner Nelson (Zoom), and interested citizens.

Motion by Moore, seconded by Kilgas to excuse the absent member.

All members present voted aye.

Motion carried.

1. Correspondence.

2. Discussion Topics.

a. Refund of Property Taxes – 2041 Foxland Street and 600 Thilmany Road.

Following the finalization of the 2025 assessment roll and levies, staff identified assessment errors on two parcels (325081500 and 322086500). Property owners are aware of this situation. The Finance Director will be submitting the appropriate forms to the Department of Revenue to initiate the process of having all taxing jurisdictions reimburse their share of the property taxes refunded. The City must first issue a refund to the property owners. On the 2026 Statement of Taxes, the city will receive reimbursement from the other taxing jurisdictions.

Motion by Moore, seconded by Thiele, to issue tax refunds for parcels 325081500 (2041 Foxland Street) in the amount of \$286.02 and 322086500 (600 Thilmany Road) in the amount of \$91,956.70 using General Fund balance, with reimbursement to occur when the City receives funds back from the other taxing jurisdictions.

All members present voted aye.

Motion carried.

b. Full-time backfill for retirement - Engineering Department

Jeff Bodoh, Senior Engineer, has submitted notice of his retirement, as of January 29, 2027.

Motion by Thiele, seconded by Kilgas, to approve a full-time backfill for the upcoming vacancy.

All members present voted aye.

Motion carried.

c. Health Reimbursement Account 2027 Funding.

The City of Kaukauna currently funds a Health Reimbursement Account (HRA) for eligible employees and retirees who participate in the City's health insurance plans. The purpose of the Health Reimbursement Account is to support employees and their families with the costs associated with meeting the health plan's deductible (\$1,000 for Family, \$500 for Single). The current process is for the City to provide an annual funding amount to employee HRA accounts and then provide an additional monthly funding amount to full-time employees. Part-time and retirees only receive an annual amount funded to their HRA account.

Motion by Moore, seconded by Thiele to approve changing the funding for full-time HRA accounts from monthly/annual to only annual funding, with this change becoming effective January 1, 2027.

All members present voted aye.

Motion carried.

Motion by Moore, seconded by Kilgas to approve the changes to the annual amounts as detailed, with an effective date of January 1, 2027.

All members present voted aye.

Motion carried.

Employee Status	Coverage Level	2026 Annual Amount	2027 Proposed Amount	Difference
Full-time	Family	\$1,532	\$1,500	-\$ 32
Full-time	Single	\$ 544	\$ 750	\$206
Part-time	Family	\$ 800	\$1,000	\$200
Part-time	Single	\$ 400	\$ 500	\$100
Retiree	Family	\$ 800	\$1,000	\$200
Retiree	Single	\$ 400	\$ 500	\$100

d. Health Insurance Coverage Effective Date.

The City of Kaukauna has utilized a 30-day waiting period for health insurance eligibility for new/re-hires. ETF does allow employers who utilize its plans to set their own waiting period for health insurance. Additional benefits under ETF (supplemental dental, vision, life insurance) were historically managed with the same 30-day waiting period. With the implementation of the ETF Benefits portal, which all state and local agencies are now required to use for benefit management, waiting periods for supplemental dental, vision, and life insurance benefits require us to provide these benefit coverages effective on the first of the month following hire/re-hire. This required change to waiting periods for some, but not all (health insurance) benefits would now mean that new/re-hires have different effective dates for different benefits. To reduce confusion on effective dates and to keep consistency for internal reconciliation, it is proposed that our health insurance waiting period be eliminated, as of January 1, 2027, to follow the additional benefit coverage rules under ETF. This removes the 30-day waiting period and would give new/re-hired employees coverage on the first of the month following the hire date.

Motion by Thiele, seconded by Moore to approve the removal of the 30-day waiting period for health insurance and to allow benefit effective coverage dates to be on the first of the month, following a hire/re-hire date, with this change becoming effective January 1, 2027.

All members present voted aye.

Motion carried.

3. Adjourn.

Motion by Kilgas, seconded by Moore to adjourn.

All members present voted aye.

Motion carried.

Meeting adjourned at 6:32 pm.

Kayla Nessmann, Clerk