

FINANCE AND PERSONNEL COMMITTEE

City of Kaukauna
Council Chambers
Municipal Services Building
144 W. Second Street, Kaukauna



Monday, October 06, 2025 at 6:20 PM

AGENDA

In-Person and Remote Teleconference via ZOOM

1. Correspondence.
2. Discussion Topics.
 - [a.](#) SPaR Building Community Room Fee Update Recommendation.
 - [b.](#) Performance Management and Compensation Processes.
 - [c.](#) Presentation of the preliminary 2026 Budget - Non-Personnel details.
 - [d.](#) Weights and Measures Fee Changes for 2026.
 - [e.](#) Refund of Property Taxes - 1604 Stafford Lane and 4101 Ridgecrest Lane.
3. Adjourn.

NOTICES

Notice is hereby given that a majority of the City Council will be present at the meeting of the Finance and Personnel Committee scheduled for Monday, October 6, 2025 at 6:20 P.M. to gather information about a subject over which they have decision making responsibility.

IF REQUESTED THREE (3) DAYS PRIOR TO THE MEETING, A SIGN LANGUAGE INTERPRETER WILL BE MADE AVAILABLE AT NO CHARGE.



MEETING ACCESS INFORMATION:

You can access this meeting by one of three methods: from your telephone, computer, or by an app. Instructions are below.

To access the meeting by telephone:

1. Dial 1-312-626-6799
2. When prompted, enter Meeting ID 234 605 4161 followed by #
3. When prompted, enter Password 54130 followed by #

To access the meeting by computer:

1. Go to <http://www.zoom.us>
2. Click the blue link in the upper right hand side that says Join a Meeting
3. Enter Meeting ID 234 605 4161
4. Enter Password 54130
5. Allow Zoom to access your microphone or camera if you wish to speak during the meeting

To access the meeting by smartphone or tablet:

1. Download the free Zoom app to your device
2. Click the blue button that says Join a Meeting
3. Enter Meeting ID 234 605 4161
4. Enter Password 54130
5. Allow the app to access your microphone or camera if you wish to speak during the meeting

Members of the public will be muted unless there is an agenda item that allows for public comment or if a motion is made to open the floor to public comment.



MEMO

To: Finance and Personnel Committee

From: Terri Vosters, Community Enrichment Director & Jake Van Gompel,
Streets Superintendent

Date: October 6, 2025

Re: SPaR Building Community Room Fee Update Recommendation

Discussion:

In 2019, the SPaR building opened the Community Room and Third st. Conference room for rentals. There are approximately 100 rentals (not internal) per year. The fees of the rooms have not been evaluated since the grand opening of the building almost seven years ago.

The Recreation & Streets Departments have reviewed the rental policies and fee structures of some neighboring communities including Appleton, Combined Locks, De Pere, Fox Crossing, Kimberly, Little Chute, Menasha and Neenah. Staff propose that we charge the following fees:

Community Room

\$150.00/booking	City-Residents (currently \$100)
\$250.00/booking	Non-Residents (currently \$200)
\$50.00/rental	Kaukauna Based Not-For-Profit Organizations

Community Room with Kitchen Facilities

\$175.00/booking	City-Residents (currently \$125)
\$275.00/booking	Non-Residents (currently \$225)
\$75.00/rental	Kaukauna Based Not-For-Profit Organizations

Third Street Conference Room-No changes proposed

\$75.00/booking	City-Residents
\$175.00/booking	Non-Residents
\$25.00/rental	Kaukauna Based Not-For-Profit Organizations

Security Deposits – Community Room

\$200/rental	City-Residents (currently \$200)
\$200/rental	Non-Residents (currently \$200)
\$100/rental	Kaukauna-based, Not-For-Profit Organizations (currently \$100)

Security Deposits – Third Street Conference Room

\$200/rental	City-Resident (currently \$200)
\$200/rental	Non-Residents (currently \$300)
\$100/rental	Kaukauna-based Not for Profit Organizations (currently \$100)

Strategic Plan: N/A

Budget Impact: Potential for an increase in revenue for the 2026 budget. This fee adjustment will begin with 2026 reservations.

Staff recommendation:

Direct staff to increase the Community Room fee by \$50 per booking and equalize the security deposit for residents and non-residents for the Community Room and Third St. Conference Room.



MEMO

Department

To: Finance & Personnel Committee

From: Elisa Hodge, HR Director

Date:

Re: Performance Management and Compensation Processes

Background information:

Under previous leadership in Human Resources, performance management and compensation processes were implemented between 2022 – 2024 in various stages and with various components. Due to the timing of the pieces of each program and the departure of the previous HR Director, the overall cohesiveness of the program pieces and the components was unknown once they were all put into practice. Throughout my first year with the City, I have reviewed and evaluated the components and identified areas of the programs that miss the mark on the initial intentions.

The compensation and performance management programs are comprised of several components [as of March 2024]:

- Annual Performance Review
- Step Check-Ins
- Step Pay Increases
- Pay Schedule Adjustment (cost-of-living adjustment to step schedule)
- Merit Incentive Program

The processes for the above components are heavily manual to initiate, track, and manage. All components were well-intentioned but missed the mark on pulling together the pieces of the programs to successfully implement pay and performance in harmony. The manual nature of the processes takes a significant amount of time for supervisors, Human Resources, Payroll, and Finance. Tracking the timing, review ratings, dates for steps, and tying components together requires several spreadsheets to be manually managed. The current structure cannot be fully automated due to the nature of the variations from person to person and job to job.

I feel it's necessary to take a step back on the existing processes and program designs that were approved and implemented under the previous leadership so that we can better prepare and train leaders and employees. Performance management, and pay as a component, requires effective communication through training, alignment, calibration, and consultation. Coupled with the challenges and gaps in some of the components, leadership and employees did not receive sufficient guidance in the new programs to ensure equity and validity in the processes.

Through feedback from employees and supervisors/managers, I have prepared a proposal to consolidate, streamline, and simplify the compensation and performance programs and how they could better work together.

Attached you will find:

- Overview of Performance Management
 - Challenges
 - Proposal
 - Mid-Year Reviews
 - Annual Reviews
 - Conversion Schedule
- Compensation Program Administration Guide 2026
- Sample Performance Review Form

Strategic Plan:

The Strategic Plan calls for developing a standardized staffing assessment to better equip leaders and Human Resources to plan for vacancies, future needs, job analysis, and risk assessment. Aligning the program pieces to streamlined dates, developing leaders to be more skilled at performance management dialogue, and automating processes through this proposal brings harmony to blending the program components so that we can continue enhancing the programs over future years to become more robust. It is necessary to start smaller and simpler than what was previously implemented to ensure proper development and proper vetting of the processes, and to allow for room to be agile enough to pivot if a piece does not realize the intended results.

Budget:

To consolidate the Step Check-In pay increase dates to a single, mid-year date would be recommended to provide a one-time, lump sum amount to employees who will have their step increase dates pushed back (i.e., delayed). This affects 32 people, as of the date of this memo, who would be delayed. If all are provided a lump sum based on their average weekly hours x the number of pay periods they are delayed, the cost for the lump sum values would be \$17,846.

There are 18 people who would be slated for a step increase, as of the date of this memo, in the second half of the year. To pull those increases forward to consolidate to a mid-year timing would cost an additional \$16,631 using the same method as above to calculate the value.

\$16,000 was budgeted in 2025 for the Merit Incentive plan, and the funds were not used, which could be used to offset the cost for this consolidation.

Staff Recommended Action:

There is no recommended action today. It is recommended to discuss and make adjustments, if any, and to bring back the proposal to the next Finance & Personnel Committee meeting for approval and implementation.

Reference:

Finance & Personnel Committee 3/18/2024

[MEET-Packet-5be775c08b3c4b979d3fc48672f1231d.pdf](#)

[MEET-Minutes-5be775c08b3c4b979d3fc48672f1231d.pdf](#)

Finance & Personnel Committee 4/3/2024

[MEET-Packet-1a32a9729bed491395bd09c280002904.pdf](#)

[MEET-Minutes-1a32a9729bed491395bd09c280002904.pdf](#)

Finance & Personnel Committee 4/15/2024

[MEET-Packet-2135f0d0ce8348da8f563a09a93e7cce.pdf](#)

[MEET-Minutes-2135f0d0ce8348da8f563a09a93e7cce.pdf](#)

Finance & Personnel Committee 4/14/2025

[MEET-Packet-dbc3ec12c7314116be5e668f22e56208.pdf](#)

[MEET-Minutes-dbc3ec12c7314116be5e668f22e56208.pdf](#)

PERFORMANCE MANAGEMENT

CURRENT CHALLENGES

- Step increases happen at dates all across the year
 - Manual date tracking – leaves room for error and delays
 - Timing depends on how long the employee is in the step and at what step in the grade the employee is at
 - Manually look back at the previous “annual review” score
 - Criteria for eligibility may be nearly a year out of date when used
 - No consistent criteria for what happens when an employee is not eligible
 - Example: one department expects the person to wait for the next annual step, another department expects to delay a step for a defined number of months, and then re-evaluate at a different date, and then create a new “annual” step date
 - The check-in forms are overly simple and don’t provide any way to track progress or goals
- Annual performance reviews were implemented in summer 2024 (as the previous HR Director departed employment)
 - Forms were created to use weighted criteria and competencies, and were different across departments and positions
 - The review rating is used to determine step eligibility and COLA eligibility, but without guidelines for how to rate
 - There wasn’t a plan for how to calibrate ratings across departments to ensure everyone was rated fairly and equitably
 - Using the rating score to determine eligibility caused some leaders to alter initial scores so that the final score came out high enough for the person to be eligible for the step or COLA
 - Leaders need additional training on handling performance discussions
 - There was no goal setting for leaders
 - Timing of summer crosses budget years, crosses calendar years for projects
 - The documentation states that without a sufficient rating that an employee may be ineligible for the COLA
 - The entire step schedule for the City is shifted when a COLA is enacted
 - By withholding the COLA, you’d be putting some individuals out of sync with the step schedule

- This would mean more room for error with our current manual process
 - This also means inaccurate wage reporting on our step schedule by an employee falling below the minimum or at a rate not defined in the step
- The Merit Incentive program has significant gaps in the criteria and application
 - No clear criteria for why someone is eligible/ineligible for a merit incentive
 - The type of award was left up to the manager to recommend, which isn't necessarily what the employee would value
 - Reasons and business cases submitted at the end of 2024 were shown to be of varying justification or examples
 - Implementation is entirely manual:
 - Tracking nominations
 - Reviewing previous performance ratings
 - Adjusting step tracking and making pay changes
 - Adjusting for one-time, time-off balance increases

PROPOSAL

- Change the “Step Check In” to be a one-time per year, “mid-year” review in May (spaced about 6 months from the “Annual Review”
 - This will remove the one 6-month step in the pay scale and make all steps an annual opportunity
- Change the timing of the “Annual Review” to be a year-end in November/December, not summer
- Eligibility for step increases will be determined by the ratings of the Mid-Year Review and meeting expectations
- Simplify Annual Review forms (not weighted on competencies, not based on separate departments or individual jobs, work back into those pieces at a future date, start smaller and simpler)
 - Use the simplified form for both reviews, Mid-Year (i.e., Step Check-In) and Annual Review
- Eliminate the Merit Incentive Program (too many gaps in the program and not equitable)
 - Utilized the budgeted funds in 2025 to consolidate the step date increases as a one-time offset.

MID-YEAR REVIEW (Replaces Step Check-In)

Mid-Year Performance Reviews will replace the Step Check-In process. Mid-Year Reviews will be done in May each year.

- This is to standardize the timing for step increases, to measure progress on goals, and to simplify the overall process across the non-represented positions
- Create a review form that aligns with the year-end Annual Review form, and keeps the employee feedback and manager feedback sections
- Evaluate the appropriate rating score structure based on the development of employees and leaders as it relates to performance feedback, goal setting, evaluations, etc.

Mid-Year Process:

- The employee will complete a self-review through Paycor and submit it to their manager
 - The employee will complete self-review in the first half of May
- The manager completes the employee feedback through Paycor and meets with the employee to review the feedback
 - The manager will complete in the second half of May and the beginning of June
- HR will meet with managers to calibrate the ratings and review feedback presented before the manager meets with the employee
- Submitted rating scores in Paycor are tracked by HR/Payroll
- Eligible pay increases are implemented for the start of the pay period that covers the first of July (example: effective 6/25/2026 for the first pay period of July 2026)
- HR distributes pay increase letters to employees through Paycor's automated compensation process
- This creates a standardized timeline for the overall process and criteria/consequences for ratings

Mid-Year Review Eligibility:

- Must have been re/hired prior to January 1st
- New hires/rehires in the same calendar year are not required to have a mid-year review and do not receive the step increase for the July period
 - New hires/rehires in the same calendar year would be eligible for the COLA at year-end still

Step Pay Increase Eligibility:

- Employees must have been in their position/grade/step for at least 12 months to be eligible for a step increase (this is a change from the current structure)
 - An employee hired in the previous calendar year in October would have received the COLA automatically, but is not eligible for the Step Pay Increase because they have not been in their position for at least 12 months
 - Due to the timing of the COLA each year, this still prevents any employee from going longer than 12 months between increases
- A minimum rating will be required to be met
 - Not receiving a minimum rating will disqualify the employee from the step increase and may result in a Performance Improvement Plan (PIP)
 - Not meeting the minimum rating results in **no** step increase for the year until the new cycle of eligibility.
 - This keeps continuity and equity across areas and prevents departments from handling things differently or lobbying for exceptions where other leaders do not, and follows cut-off guidelines.
- Must be a regular full or part-time employee. This does not apply to seasonal, on-call, or union employees

ANNUAL REVIEW

Forms will be more standardized across departments and will not have weighting, or weighting will be consistent across areas.

- This is to standardize the criteria for COLA increases, to measure progress on goals, and to simplify the overall process across the non-represented positions
- Create a review form that aligns with the Mid-Year Review form, and keeps the employee feedback and manager feedback sections
- Evaluate the appropriate rating score structure based on the development of employees and leaders as it relates to performance feedback, goal setting, evaluations, etc.

Annual Review Process:

- The employee will complete a self-review through Paycor and submit it to their manager
 - The employee will complete self-review in the first half of November
- The manager completes the employee feedback through Paycor and meets with the employee to review the feedback
 - The manager will complete in the second half of November and the beginning of December
- HR will meet with managers to calibrate the ratings and review feedback presented before the manager meets with the employee
- Submitted rating scores in Paycor are tracked by HR/Payroll
- This will measure the entire year's work and progress on learning and goals
- The Annual Review is tied to the COLA increase
- This creates a standardized timeline for the overall process and criteria/consequences for ratings

Annual Review Eligibility:

- Must have been re/hired before September 1 to receive an Annual Review form
 - If hired between September 1 and the end of the year, COLA is automatically given, no review form needed
- An employee must receive an Annual Review score that meets minimum requirements to be eligible for the full COLA increase
 - A full increase means the employee stays at the same step on the updated scale

- Example: Employee is at Step C and receives a passing score. If the COLA is determined to be 3% and the entire pay scale shifts upward by 3%, the employee would stay at Step C and receive the full 3% change to that step according to the new scale.
- An ineligible score moves the employee down a step on the updated scale (this is still a minimal pay increase with the COLA change, but no longer the full, automatic value)
 - This keeps low performers from keeping step-pace with solid and high performers
 - As a consequence of not meeting performance expectations, it will take them longer to reach the top of their pay grade
 - Still keeps all employees at an actual step on the scale
 - This will provide an opportunity for the employee to improve and keep them accountable for their job performance
 - Low performers will be placed on a PIP
 - An employee will not lose pay if the COLA is at least 2.25% (equivalent to a step increase increment)
 - If the COLA is less than 2.25%, the employee will decrease a step and will stay frozen at their current pay rate until the mid-year review, and then will be dependent on the Mid-Year score
 - In this instance, the employee could be below the minimum of the pay grade if they were in the first step, did not meet expectations, and became frozen at their wage below the new calendar year's pay schedule
- COLA increase goes into effect on the start of the pay period for the first check date in the new calendar year (no change from current process)
- Promotions within the calendar year should consider both positions in the overall year-end evaluation, and all leaders (if more than one in the year) should collaborate on the review, feedback, and score
- Does not apply to positions deemed seasonal and on the separate seasonal wage chart, on-call, or union employees.

Top of Step Scale:

If the employee is at the highest step in their position's pay grade, as of the most recent Mid-Year Review and step change, the employee will receive the normal COLA and stay in the highest step with an eligible score.

CONVERSION SCHEDULE

Transition from the existing Step Check-In and Annual Review processes:

2026

Consolidate all step check-in dates to the new Mid-Year review process:

- Employees who would normally have received a Step Check-In and an increase in the first half of the year (1/1/2026 – 6/24/2026) will be compensated for the change by:
 - The employee will receive a one-time lump sum on their check date nearest when their regular step would have occurred as a way to compensate for the delay in the regular step increase going into effect
 - Lump sum one-time payments are taxable as wages and will be reported on the W-2 as wages and subject to all applicable withholding
 - Employees who have given a resignation notice or submitted a retirement notice will not be eligible for the lump sum payment
 - Those who leave employment before the updated step increase will not be required to repay the amount paid as a lump sum
- Hourly: Taking the average expected bi-weekly hours x hourly rate difference from the existing rate to the next step pay rate x number of missed pay periods
 - Example: A full-time employee would have previously been eligible for a step increase on 2/8/2026 to increase their hourly rate by \$0.60, but will now be delayed until 6/25/2026. This affects 11 bi-weekly pay periods. $\$0.60 \times 75$ (37.5 weekly) hours x 11 pay periods = \$825.00
- Salary: Taking the bi-weekly difference in wage rates x number of missed pay periods
 - Example: A full-time salaried employee would have previously been eligible for a step increase on 2/11/2026 for a bi-weekly salary increase of \$70.00, but will now be delayed until 6/25/2026. This affects 11 pay periods. $\$70.00 \times 11$ pay periods = \$770.00
- Employees who would normally have received a Step Check-In and an increase in the second half of the year (6/25/2026 – 12/31/2026) will have their step date consolidated to the Mid-Year date for an eligibility date going forward.
- Due to the rigid structure of the step schedule, there is no way to prorate on either side of the consolidated Mid-Year Review date to have a one-time adjustment year to get all employees on the new structure

All employees hired/rehired before September 1, 2026, will receive an Annual Review in November/December 2026 for the COLA eligibility.



Compensation Program Administration Guide 2026

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Introduction

The overall goal of the City's compensation program is to establish a system that is internally equitable, externally competitive, financially sustainable, and provides incentives to reward employee achievement. A good compensation system helps to retain existing staff and allows the recruitment of qualified staff when vacancies occur.

Components and Design

Pay Plan Structure

The City maintains a defined increment step system for regular full and part-time non-represented employees. The plan has defined increments between each step, and employees advance through the steps based on their longevity with the City and individual performance.

The plan consists of 30 pay grade classifications and 9 steps (steps A – I).

No employee will be paid below the minimum of their respective grade. Generally, no employee will be paid above the maximum for their respective grades. There may be rare exceptions, which must be recommended by the Mayor and approved by the Common Council.

Starting Pay

The starting pay for a new employee or newly promoted employee at the City is determined by considering the pay range associated with the job, by reviewing the candidate's qualifications for the job as compared with the job responsibilities. Generally, employees will start at step A, but if a higher-than-minimum step is proposed, it will be done so to ensure that it does not create internal inequities for existing employees.

Annual System Adjustment

Each year, the City reviews compensation data to ensure the overall system is keeping up with the market. When an annual system adjustment is made, it is made to all pay grades within the plan. It is generally recommended that the annual system adjustment be made at the beginning of the calendar year; however, the timing will be determined during the annual budget process.

Step Increases

Step increases are designed to recognize an employee's continued growth within their position.

Review of placements and positions

The following factors are considered when making the determination on what pay grade and classification a position is placed in:

- Complexity of the job
- Responsibility to make and implement important decisions, and the degree of independent judgement required
- Work environment
- Education, training, and preparation required to complete the job
- The degree to which they oversee additional staff
- Market comparable jobs

Transfers and Promotions

When an employee accepts a position within the City that is at a higher pay grade than their current position, they will be placed at the step nearest their existing salary that provides them with an increase and that does not fall below the new grade's minimum.

Significant Changes to a Job

It is not unusual for jobs to change over time based on the skills of the employee within the position and the needs of the department/City. Not all changes to a job warrant a change in pay grade classification.

Examples of changes to a job that generally do not warrant changes in pay grade include, but are not limited to:

- Additional responsibilities were added, but the level of complexity is similar to existing duties.
- The volume of work increases or decreases, but the complexity remains similar.
- Use of different or new tools to complete a job (i.e., utilizing or learning new technology to manage a process).

Examples of changes to a job that may warrant a pay grade change include, but are not limited to:

- Additional responsibilities are added that represent a significant increase in complexity as compared to existing responsibilities.
- Additional responsibilities were added that represent a significant increase in the level of accountability the position holds.
- Additional responsibilities were added that increased the level of leadership, critical decision-making authority (budget, for example), and/or significant changes to the oversight of other staff.
- A significant change in the scope of responsibility.

Ongoing Program Review

Pending budget fund availability, the City should complete a full classification and compensation study at least every 5 years to ensure continued equity and market competitiveness of pay grades and ranges. It should be noted that in years when the City completes a compensation study, pending results of the compensation study, typical step increases and/or annual cost of living adjustments may vary.

To ensure positions are consistently placed on the compensation schedule appropriately, the City will continually monitor position placements.

The HR department will review all newly created positions to determine proper placement within the salary schedule, which will then be subject to Common Council approval.

For questions regarding compensation, please contact Human Resources.



PERFORMANCE EVALUATION

To be completed semi-annually for each employee

Employee Name:		Department:	
Job Title:		Supervisor Name:	
Evaluation Period:		Supervisor Title:	

SUPERVISOR/EVALUATOR INSTRUCTIONS:

- Based on employee performance throughout the evaluation period, conduct a comprehensive evaluation. Refrain from basing judgment on isolated or recent events. Concentrate on rating one factor at a time. Take into consideration only the time period being evaluated. Provide a numerical score for each trait using the rating chart.
- Ratings of 1 or 2 require comments to explain to the employee where improvement is needed.
- Ratings of 3, 4, or 5 do not require comments; however, they are recommended to provide a useful tool for tracking progress in future evaluations.
- At the evaluation meeting with the employee:
 - Review each section with the employee.
 - Review the employee's level of success in meeting performance goals from the previous evaluation period.
 - Review new goals, additional comments, and feedback.
- After the meeting with the employee, sign the acknowledgement section on the final page.

RATING SCALE: Enter the appropriate numerical score for each section/trait. Provide comments to support the rating as necessary. ½ points are also acceptable.

1	2	3	4	5
Unsatisfactory	Needs Improvement	Meets Expectations	Exceeds Expectations	Exceptional
Performance is inadequate (below minimum standards and expectations). Significant improvement is needed in some or most areas.	Tenured employees: Performance is less than satisfactory and needs improvement, although certain components of performance may be acceptable or improving. May require constant direction and regular follow-up. New employees: This rating can also apply to new or recently transitioned employees who are not yet performing at a fully competent level and are still developing.	Performance fully meets all standards and expectations of the position, all or nearly all of the time. Performance may, at times, exceed expectations. Fully proficient and independent in work.	Performance frequently exceeds the standards and expectations of the position. The individual has extensive knowledge and skills and can initiate and perform most work with minimal direction. Performance may at times be outstanding.	Consistently performs substantially above all that is required; makes unique contributions achieves impactful accomplishments. The individual has mastered the position, can train others, and consistently strives to go beyond what is expected.

QUALITY OF WORK							
1-Unsatisfactory	2-Needs Improvement	3-Meets Expectations	4-Exceeds Expectations	5 – Exceptional			
			Rating (circle one):				
Follows policies/procedures accurately			1	2	3	4	5
Comments:							
Completes tasks with accuracy			1	2	3	4	5
Comments:							
Accepts work assignments and follows instructions			1	2	3	4	5
Comments:							
Shares suggestions for making improvements (initiative)			1	2	3	4	5
Comments:							
COMMUNICATION							
1-Unsatisfactory	2-Needs Improvement	3-Meets Expectations	4-Exceeds Expectations	5 – Exceptional			
			Rating (circle one):				
Transmits ideas and information clearly, concisely, and accurately			1	2	3	4	5
Comments:							
Provides complete and reliable information to others			1	2	3	4	5
Comments:							
Accepts feedback in a constructive manner			1	2	3	4	5
Comments:							
Offers feedback in a constructive manner			1	2	3	4	5
Comments:							

PLANNING & ORGANIZATION							
1-Unsatisfactory	2-Needs Improvement	3-Meets Expectations	4-Exceeds Expectations	5 – Exceptional			
			Rating (circle one):				
Completes assigned tasks within allotted time			1	2	3	4	5
Comments:							
Adjusts priorities according to the needs of the department			1	2	3	4	5
Comments:							
Takes initiative to accomplish shared responsibilities			1	2	3	4	5
Comments:							
Keeps records and documents activities as appropriate			1	2	3	4	5
Comments:							
KNOWLEDGE OF JOB							
1-Unsatisfactory	2-Needs Improvement	3-Meets Expectations	4-Exceeds Expectations	5 – Exceptional			
			Rating (circle one):				
Knows established policies/procedures			1	2	3	4	5
Comments:							
Knows when to progress independently and when to seek direction			1	2	3	4	5
Comments:							
Takes initiative to learn new ideas and methods to accomplish tasks			1	2	3	4	5
Comments:							
PROFESSIONAL QUALITIES							
1-Unsatisfactory	2-Needs Improvement	3-Meets Expectations	4-Exceeds Expectations	5 – Exceptional			
			Rating (circle one):				
Demonstrates a positive attitude toward work and peers			1	2	3	4	5
Comments:							

Uses time conscientiously	1	2	3	4	5
Comments:					
Works willingly and cooperatively with others to achieve goals	1	2	3	4	5
Comments:					
Handles confidential information and materials appropriately	1	2	3	4	5
Comments:					
Reliable in the absence of a supervisor	1	2	3	4	5
Comments:					
Attendance record	1	2	3	4	5
Comments:					
Manner, attitude, and dress representative of workplace expectations	1	2	3	4	5
Comments:					
Maintains work area in a neat, professional manner	1	2	3	4	5
Comments:					
Interest in self-improvement	1	2	3	4	5
Comments:					
EVALUATION SUMMARY					
Overall Performance:	[average rating]				
Comments:					
Employee's Strengths:					
Comments:					
Areas that need improvement:					
Comments:					
TRAINING OPPORTUNITIES					
Training Received in Past Year:					
Comments:					
Additional Training Recommended:					
Comments:					

EMPLOYEE SELF-ASSESSMENT

What do you like most about your job?

Comments:

What do you least enjoy about your job?

Comments:

Are there any areas you feel you need or would like more training in?

Comments:

What were your accomplishments or achievements over the last 6 months?

Comments:

EMPLOYEE COMMENTS

This performance evaluation has been reviewed with me, and I understand that I may attach additional comments if desired.

Comments:

EMPLOYEE: I have seen and reviewed the performance evaluation. All items covered have been discussed fully with me. I realize that my signature below does not imply that I agree with the evaluation; however, I do understand the need to meet all goals and make improvements if any are noted.

Employee
Signature:

Date:

SUPERVISOR: I have discussed all items reviewed on this form with the employee and attest that my ratings for the employee's performance are fair and objective.

Supervisor
Signature:

Date:

DEPARTMENT HEAD: I have reviewed the evaluation for accuracy and objectivity. I have discussed with the employee and/or supervisor any discrepancies and attest that the evaluation was conducted in a fair and objective manner. I have attached to this evaluation any relevant comments or notes.

Department Head
Signature:

Date:

2026 Non-Personnel Budget Item Preview



Budget Calendar

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													

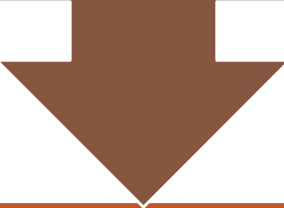
- October 20th – Present Personnel items to Finance/Personnel committee for feedback
- *Week of October 27th – Print Budget Books and Distribute*
- November 10th – Proposed Budget Presentation to Committee of the Whole at 6:00pm
- November 18th – Public Hear and Budget Adoption



Budget Roundtable: From Challenge to Consensus

- Emotions, Effort, and Resolution
- Original budget estimates had a deficit of \$600k
- Options for closing the gap
 - Personnel Adjustments
 - Non-Personnel Adjustments
 - Revenue Considerations
- Prioritization & Next Steps
 - Nice to have (but not essential)
 - One-time expenses
 - New items not in last year's budget
- From Gap to Balance

Department of Revenue (DOR) places limits on municipalities on what the levy amount can increase over last year as well as what the overall expenses can increase over the previous year



Check in on the Limits

With current make up of the 2026 budget

Levy Limit – Allows city to increase tax levy \$375,214

- Levy - \$142 under the levy limit

Expenditure restraint Allowable increase - \$952,200k.

- Proposing to stay under this allowable expense increase by \$3,161.

Tax Rate Projection

Based on the current budget composition, it is anticipated that the tax rate for the City of Kaukauna will decrease by 25.17% over 2025 budget. T

This equates to a decrease of \$2.51/\$1,000 of value.

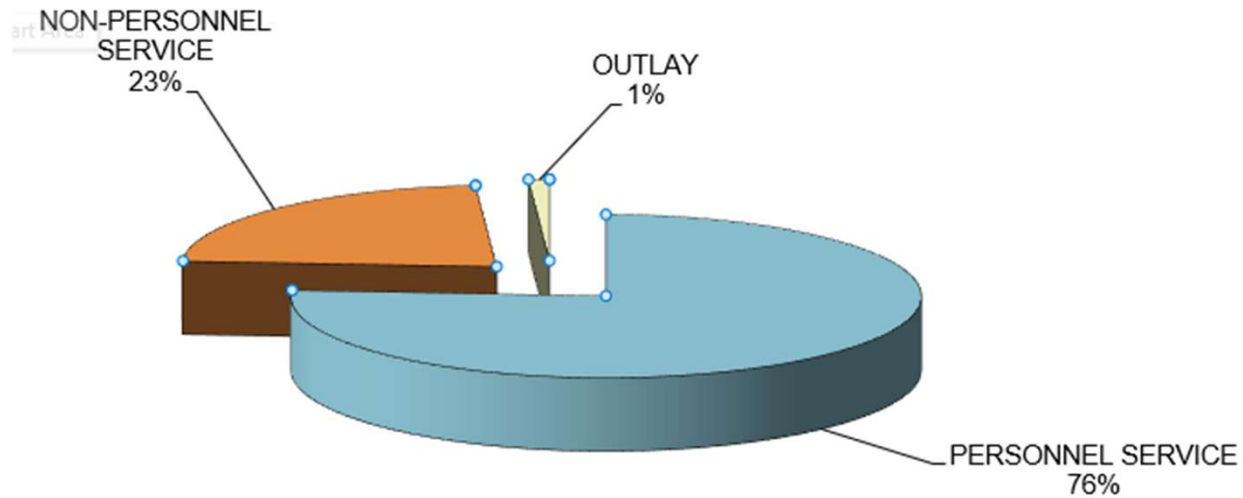
Note that the Citywide revaluation has a lot to do with this.

This is with an estimated assessment values increasing 41.62%.

This percentage estimate has Manufacturing estimated to remaining flat.

With all other jurisdiction remaining flat the overall Tax bill rate will decrease 26.97% or \$5.94/\$1,000 of value

2026 Budgeted General Fund Expenditures by Type



What are Non-Personnel Items

- | | |
|--------------------------------------|-----------------------------------|
| 1. Contractual Services | 14. Service Contract |
| 2. Utilities | 15. Hydro Live Expenses |
| 3. Maintenance – Building | 16. Maintenance - Other Equipment |
| 4. Maintenance - Automotive | 17. Clothing Expense |
| 5. General Insurance | 18. Seminar Expense |
| 6. Automotive Supplies | 19. Advertising |
| 7. Lease - Building | 20. Chemical & Ordinance |
| 8. Maintenance - Roads & Walks | 21. Office Supplies |
| 9. Library Material | 22. Education & Memberships |
| 10. General Supplies | 23. Miscellaneous |
| 11. Electric City River Jam Expenses | 24. Tuition Reimbursement Program |
| 12. Communications | 25. Medical & Lab Supplies |
| 13. Concession Product | |

The top 25 Categories by Spend across the City

Non-Personnel 2026 Budget Preview

Expense Category	2025 BUDGET	2026 BUDGET	\$ Diff	% Diff
Non Personnel	\$3,960,848	\$4,075,118	\$114,270	2.9%

Larger Variances

- The table to the right is showing any large variances +/- from 2025 to 2026 budget by category

Expense Category	2025 Budget	2026 Budget	Diff \$	Diff %
Electric City River Jam Expenses	\$0	\$60,000	\$60,000	0.00%
Contractual Services	\$1,226,500	\$1,273,710	\$47,210	3.85%
Tuition Reimbursement Program	\$8,000	\$28,675	\$20,675	258.44%
Maintenance - Roads & Walks	\$108,000	\$125,000	\$17,000	15.74%
Library Material	\$107,552	\$122,552	\$15,000	13.95%
Communications	\$48,118	\$57,266	\$9,148	19.01%
Automotive Supplies	\$187,200	\$194,400	\$7,200	3.85%
Advertising	\$33,500	\$39,100	\$5,600	16.72%
Office Supplies	\$30,800	\$35,800	\$5,000	16.23%
Concession Product	\$61,700	\$55,000	-\$6,700	-10.86%
Cybersecurity	\$29,000	\$22,000	-\$7,000	-24.14%
Water, Sewer & Electric	\$518,650	\$510,525	-\$8,125	-1.57%
Bank & Credit Card Fees	\$15,180	\$1,200	-\$13,980	-92.09%
Service Contracts	\$69,784	\$55,000	-\$14,784	-21.19%
General Insurance	\$214,423	\$197,359	-\$17,064	-7.96%
Data Center	\$40,000	\$22,000	-\$18,000	-45.00%



Information Technology (\$41k) – Intranet setup, Increased Managed Service for new staffing and new computer setups



Human Resources (\$17k) – Increase for Union negotiation and wage study vendor



Finance (\$12k)– Increased cost for costs related to Payroll, Accounting Software as well as Ambulance billing services



Ambulance (\$7k) – EMS software Image Trend, maintenance agreements (Cot, defibrillator)



Equipment Maintenance (\$5k) - Truck towing, equipment sent out for maintenance



Forestry (\$5k) - Stump Grinding



Building Inspections (\$5k) – Increasing budgeted funds for commercial inspection to match what has happen and expected to happen in 2026

Contractual Services – Detailed Changes (Increases)



Assessment (-\$35k) – Prepaid Bowmar Contract for Revaluation



Parks (-\$30k) – One time parks project in 2025 (Flock Camera's for 3 Parks)



Bus Subsidy (-\$7k) – Estimated net difference between City bus and subsidy is a decrease



Adult Program (-\$5k) - Removing programs (Zumba, Pickleball) which were contracted to bring them in house with seasonal staff.

Contractual Services – Detailed Changes (Decreases)

Noteworthy Items

Community Enrichment – Electric City Reiver Jam Expense as well as revenue being budgeted in this year's budget. (\$60k)

Tuition Reimbursement Program – Fire department hired EMT staff who are finishing school to be come paramedic. City to pay for training (\$20k)

Maintenance Road & Sidewalk- Increase for actual expenses from previous year (\$10k)

Library Material – Working on getting back to material budget line from 5 years ago (\$15k)

Automotive Supplies – Increased cost based on previous years as well as known routine expense (\$7k)

Concession Product – Buying less to match expected sales using sales history. (-\$6)

Bank & Credit Card fees – Plan to move Huntington Account balance to Local Government Investment Pool (LGIP) to reduce management fees and earn the same amount of interest on the account balance. (-\$10k)

Service Contracts – Library switched vendors from Bibliotheca to mK solutions for the gates and self checks (-\$14.5k)

Data Center and Cybersecurity – One-time projects completed in last years budget (-\$25k)

Strategic Plan Items



Phone Answering System Upgrade – Improve the phone answering System to provide a better experience for the callers



Intranet Creation– This item has been discussed for 2 plus years.



Council Chambers AV/Audio Improvement – Looking to upgrade the video and sound and improve our technology to run efficient meetings



Strategic Plan Update – Current Strategic Plan is coming to an end. Budget accounts for cost to get the plan updated with an outside facilitator. Expected to update plan for year 2027-2029 or as determine best for the city

Capital Outlay

- Capital outlay include items that aren't capitalized and borrowed for. Examples of these items are ones that don't last more than 3 years or are less than \$10,000.
- These items are typically a one-time expense

2025	2026		
BUDGET	BUDGET	\$ Diff	% Diff
\$237,745	\$222,633	-\$15,112	-6.4%

Larger Variances

Expense Category	2025	2026	Diff \$	Diff %
	Budget	Budget		
Machinery, Tools & Instruments	\$89,564	\$97,440	\$7,876	8.79%
Automotive	\$84,561	\$81,863	-\$2,698	-3.19%
Office Equipment	\$46,120	\$27,330	-\$18,790	-40.74%
Park Equipment	\$3,500	\$7,000	\$3,500	100.00%
Infrastructure	\$5,000	\$0	-\$5,000	-100.00%

- **Municipal Service Building** – Upgrade AV/Audio in Council Chambers
- **Traffic Controls** – Updating Controller CTH Q/CE. Using capital funding as this will extend the life for more than three-years (Line decreasing \$15,000)
- **Computer Upgrade** – Various departments have computer upgrades. Many of these computers are from the 2020 timeframe.
- **Police** – Patrol Squads are purchased and outfitted out of this outlay line as theses vehicles
- **Various Tools** – Various smaller tools and equipment are purchased

Noteworthy Capital Outlay Items

Non-Personnel By Area Handout

****Next Page contains total expense type (non personnel and Capital outlay by department***

CITY OF KAUKAUNA

2026 BUDGET

GENERAL FUND

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

DESCRIPTION	NON-PERSONNEL SERVICES	OUTLAY
GENERAL GOVERNMENT		
Assessment	49,300	-
Auditing Services	39,000	-
City Attorney	7,420	-
City Clerk	39,950	-
Commissioners	-	-
Common Council	8,750	-
Community Enrichment	115,300	-
Elections	13,150	-
Finance	120,850	-
Human Resources	72,246	-
Information Technology	282,730	-
Mayor	17,050	-
Municipal Service Building	116,700	27,500
Municipal Judge	14,550	950
Mailroom & Supplies	24,000	-
Planning/Community Development	36,430	2,500
SPAR Building Maintenance	70,000	300
TOTAL GENERAL GOVERNMENT	1,027,426	31,250
PUBLIC SAFETY		
Ambulance	91,525	4,000
Building Inspection	100,850	-
Police	254,456	112,903
School Patrol	1,250	-
TOTAL PUBLIC SAFETY	448,081	116,903
HEALTH & SOCIAL SERVICES		
Alcohol & Other Drug Awareness	4,800	-
TOTAL HEALTH & SOCIAL SERVICES	4,800	-
TRANSPORTATION		
Bridge Maintenance	13,000	-
Bus Subsidies	37,000	-
Engineering	8,350	8,500
Equip Maintenance & Replacement	92,000	-
Forestry	17,000	-
Street Department Administration	8,100	-
Street Lighting	250,500	-
Street Maintenance	128,600	3,400
Street Signs & Markers	26,000	-
Traffic Controls	15,000	-
Weed Control	3,500	-
TOTAL TRANSPORTATION	599,050	11,900

CITY OF KAUKAUNA		
2026 BUDGET		
GENERAL FUND		
SUMMARY OF EXPENDITURES BY TYPE - NON-COVERED SERVICES		
DESCRIPTION	NON-PERSONNEL SERVICES	OUTLAY
COMMUNITY ENRICHMENT		
Adult Sports	7,600	-
Athletic Field	63,000	4,000
Civic Promotions	40,850	-
Community Center	3,000	-
Dance Classes	-	-
Grignon Mansion	6,920	-
Library	683,706	8,680
Swimming Pool	148,800	-
Youth Sports	37,950	-
TOTAL COMMUNITY ENRICHMENT	991,826	12,680
CONSERVATION & DEVELOPMENT OF NATURAL RESOURCES		
Parks	147,300	14,000
1000 Islands Environmental Center	51,000	1,500
TOTAL CONSERVATION	198,300	15,500
OTHER		
Health Insurance	-	-
Property & Liability Insurance	217,850	-
Earmarked Funding - Staffing Assessme	-	-
TOTAL OTHER	217,850	-
SUB-TOTAL NON-COVERED SERVICES	3,487,333	188,233

CITY OF KAUKAUNA		
2026 BUDGET		
GENERAL FUND		
SUMMARY OF EXPENDITURES BY TYPE - COVERED SERVICES		
DESCRIPTION	NON-PERSONNEL SERVICES	OUTLAY
PUBLIC SAFETY		
Fire	206,785	34,400
Fire Safety	7,000	-
TOTAL PUBLIC SAFETY	213,785	34,400
TRANSPORTATION		
Snow & Ice Removal	133,500	-
TOTAL TRANSPORTATION	133,500	-
SANITATION		
Refuse Collection	101,500	-
Refuse Disposal	139,000	-
TOTAL SANITATION	240,500	-
SUB-TOTAL COVERED SERVICES	587,785	34,400
TOTAL EXPENDITURES	4,075,118	222,633



MEMO

Department

To: Finance and Personnel Committee
From: Finance Director Van Rossum
Date: October 6, 2025
Re: Weights and Measures Fee Changes for 2026

Background information:

In August, staff from the City of Kaukauna met with staff from the City of Appleton Department of Public Health for the annual weights and measures meeting. City of Appleton staff provided additional background on the weights and measures consortium and updates to the weights and measures fee schedule.

The City of Appleton manages the East Central Weights & Measures Consortium. The Consortium invoices City of Kaukauna businesses that utilize meters. Businesses within the city are directed to the Consortium for weights and measures questions. Payments and related questions are directed to the City of Kaukauna. This arrangement allows weights and measures experts to answer questions about the program and for the City of Kaukauna to receive streamlined payment.

Schedule fees are charged to city businesses. The Consortium recommends that the City of Kaukauna increases the petroleum pump fee by \$10 to support program sustainability and regional alignment. The last weights and measures fee change occurred in September 2022. To reflect the 2026 fee updates, the city paralegal drafted a resolution in collaboration with finance personnel.

Strategic Plan:

This proposed action aligns with the Strategic Plan's focus on Financial Responsibility and Service. By increasing the petroleum pump fee by \$10, the City of Kaukauna supports regional fee alignment and sustainability of the weights and measures program. Following the region's fee schedules financially supports the Consortium providing the City of Kaukauna with the weights and measures program. Consortium sustainability provides expert service to city businesses.

Budget:

There is no direct budget request associated with adopting the weights and measures fee resolution. The additional \$10 in fees on the 272 petroleum pumps in the City of Kaukauna will generate additional revenue for the city, paid for by businesses within the city.

Staff Recommended Action:

Staff recommends forwarding the Resolution Establishing Fees for Weights and Measures as presented to the Legislative Committee for consideration.

APPLETON HEALTH DEPARTMENT- *Weights and Measures*
 100 NORTH APPLETON STREET, APPLETON WI 54911-4799
 920-832-6419 ■ FAX 920-832-S853

Exhibit A

WEIGHTS AND MEASURES FEE SCHEDULE

NO. OF FEE	LICENSEABLE ITEM DESCRIPTION	CURRENT FEE	AVERAGE CITY LICENSE FEE 2025*	RECOMMENDED FEE	DOLLAR CHANGE	Number Of Device
1	Base Licensing Processing Fee	\$50.00	\$81.67	\$50.00	0	
2	Scales 0 - 30 lbs.	\$30.00	\$32.71	\$30.00	0	
3	Scales 31 - 1000 lbs.	\$40.00	\$54.50	\$40.00	0	
4	Scales 1001 - 10,000 lbs.	\$60.00	\$65.11	\$60.00	0	
5	Scales 10,001 - 20,000 lbs.	\$85.00	\$76.13	\$85.00	0	
6	Prepack Scale	\$100.00	\$32.71	\$100.00	0	
7	Person Weighing Scale	\$50.00	\$30.45	\$50.00	0	
8	High Accuracy Scale with Weights or Pill Counter System	\$55.00	\$56.19	\$55.00	0	
9	Hopper Scales	\$150.00	\$119.35	\$150.00	0	
10	Vehicle Scales	\$155.00	-	\$155.00	0	
11	Linear Meter	\$15.00	\$15.75	\$15.00	0	
12	Rules	\$3.00	\$3.15	\$3.00	0	
13	Timing Device	\$10.00	\$16.43	\$10.00	0	
14	Petroleum Pump	\$30.00	\$44.40	\$40.00	\$10.00	272
15	Vehicle Tank and Bulk Meter/ High Speed Pump	\$55.00	\$81.00	\$55.00	0	
18	Retail Price Scanner	1 - 8 \$100.00 9 or more \$12.50 each	\$22.00 Each	1 - 8 \$100.00 9 or more \$12.50 each	0	
20	Late Payment Fee	\$60.00	\$94.33	\$60.00	0	
21	Penalty Fee for Nonregistration	Triple the Per Device Fee	Not Available	Triple the Per Device Fee	0	
23	Farm Market Scale	\$30.00	\$32.71	\$30.00	0	
24	Reinspection Fee	\$50.00	\$100.00	\$50.00	0	

Note: Last fee change was in September 2022

*Cities (Green Bay, De Pere, Menasha, Milwaukee, and Oshkosh)

RESOLUTION NO. 2025-5485**RESOLUTION ESTABLISHING FEES FOR
WEIGHTS AND MEASURES**

WHEREAS, the Common Council of the City of Kaukauna has adopted an Ordinance establishing and regulating Weight and Measures, which Ordinance provides that certain fees including processing and licensing fees shall be such as on file with the City Clerk; and

WHEREAS, the Common Council of the City of Kaukauna wishes to establish such fees to be effective until further resolution of the Common Council.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Kaukauna that the various and several annual fees to be applied, payable to the City Clerk, under the Weights and Measures Ordinance are as described on the attached Exhibit A.

PASSED AND ADOPTED BY THE CITY OF KAUKAUNA COMMON COUNCIL
on the _____ day of September, 2025.

APPROVED: _____
Anthony J. Penterman, Mayor

ATTEST: _____
Kayla Nessmann, Clerk



MEMO

Department

To: Finance and Personnel

From: Finance Director Van Rossum

Date: October 6, 2025

Re: Refund of Property Taxes – 1604 Stafford Lane and 4101 Ridgecrest Lane

Background information:

Following the finalization of the 2024 assessment roll and levies, staff identified assessment errors on two parcels.

- **Parcel 325037200 – 1604 Stafford Lane**

The 2024 assessment incorrectly included square footage on the second story of the home that does not exist. This resulted in an overstated assessed value and tax bill.

- **Parcel 323222114 – 4101 Ridgecrest Lane**

This parcel, owned by the city, was inadvertently switched to taxable status, causing a tax bill to be generated. As City-owned property, it should have remained tax exempt.

Property owners are aware of this situation. The Finance Director has already submitted 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 2025 Statement of Taxes, the city will receive reimbursement from the other taxing jurisdictions.

In the case of Parcel 323222114, the city will reimburse itself since it had to pay the incorrectly generated tax bill.

Strategic Plan:

This action ensures the city remains compliant with state statutes, maintains transparency, and upholds fiscal responsibility. While not directly tied to a specific Strategic Plan initiative, issuing refunds for assessment errors reinforces the City's commitment to accountability and fairness for taxpayers.

Budget:

It is recommended the City issue refunds using General Fund balance. Once reimbursement is received from the other taxing jurisdictions in the 2025 Statement of Taxes, the General Fund balance will be replenished accordingly. Note the City's portion of these tax bills will need to be covered by fund balance which is \$1,354.96 of the total refund for these two parcels of \$2,982.32. The city should expect the other jurisdictions to pay back roughly \$1,627.36 for their portion of the tax bills.

Staff Recommended Action:

Staff recommends issuing tax refunds for parcels 325037200 (1604 Stafford Lane) in the amount of \$1,747.59 and 323222114 (4101 Ridgecrest Lane) in the amount of \$1,236.73 using General Fund balance, with reimbursement to occur when the City receives funds back from the other taxing jurisdictions.

2024

(Year)

CORRECTIONS OF ERRORS BY ASSESSORS (SEC. 70.43, WIS. STATS.)

Note: Assessor should complete columns (a) through (e) and forward to the clerk as part of the assessment roll.
Send to clerk electronically as well, if possible. The clerk will complete columns (f), (g), and totals.

	(a) Parcel / Account Number Property Location & School Code Owner's Name, Street Address, City, State, Zip (1)	(b) Previous Year's Assessed Value	(c) Corrected Value	(d) Real Property Amount of Adjustment (c-b)	(e) Personal Property Amount of Adjustment (c-b)	(f) Previous Year's Net Mill Rate (2)	(g) T – Tax net school credit L – Lottery credit F – First Dollar credit N – Net Tax (3)
1	241323222114 4101 Ridgecrest Ln 2758 City of Kaukauna 144 W Second St Kaukauna WI 54130	56,200	0	-56,200			T – 0.00 L – F – N – 0.00
2	241325037200 1604 Stafford Ln 2758 Judy A Wolfinger 1604 Stafford Ln Kaukauna WI 54130	347,300		-79,400			T – 0.00 L – F – N – 0.00
3							T – 0.00 L – F – N – 0.00
4							T – 0.00 L – F – N – 0.00
5							T – 0.00 L – F – N – 0.00
6							T – 0.00 L – F – N – 0.00