

FINANCE AND PERSONNEL COMMITTEE

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



Monday, October 19, 2026 at 6:10 PM

AGENDA

In-Person and Remote Teleconference via ZOOM

1. Correspondence.
2. Discussion Topics.
 - [a.](#) Presentation of the preliminary 2027 Budget – Personnel details.
 - [b.](#) Resignation Roehl.
 - [c.](#) Temporary Staffing Finance.
3. Adjourn.

NOTICES

Finance and Personnel Committee - Notice is hereby given this is a public meeting of the Finance and Personnel Committee. As such, all members or a majority of the City's Common Council and Standing Committees will likely be in attendance. While members of the Common Council or any Standing Committees may participate in discussions, only the Finance and Personnel Committee will take formal action.

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.

2027 Personnel Budget Item Preview

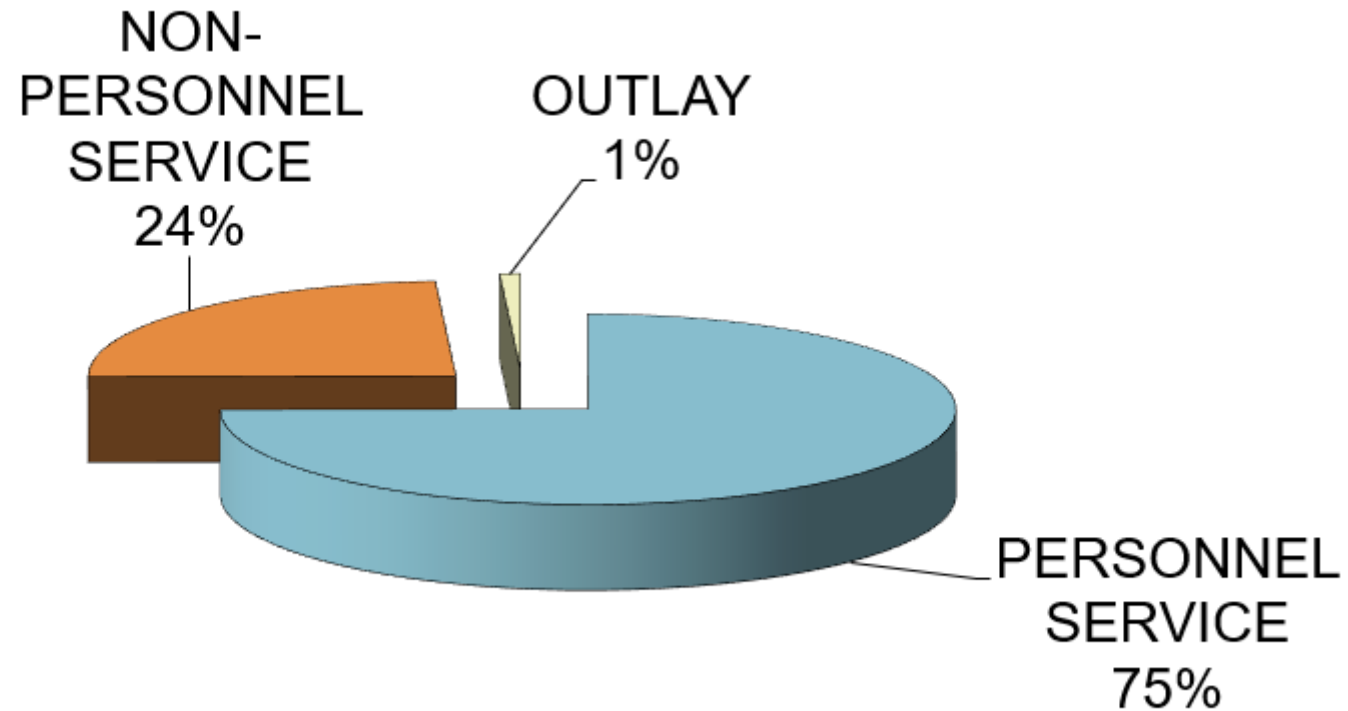


Budget Calendar

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

- Week of October 26th – Print Budget Books and Distribute
- November 9th – Proposed Budget Presentation to Committee of the Whole at 6:00pm
- November 17th – Public Hear and Budget Adoption

2027 Budgeted General Fund Expenditures by Type



Personnel 2027 Budget Preview

Expense Category	2026 BUDGET	2027 BUDGET	\$ Diff	% Diff
Total Personnel	\$15,736,245	\$16,326,820	\$590,575	3.8%

What are Personnel Items

Benefits

1. Group Health Insurance
2. Retirement Plan
3. Social Security
4. Residency
5. Workers Compensation
6. Group Life Insurance

Salary and Wages

1. Regular Payroll
2. Temporary Payroll
3. Holiday Pay
4. Overtime Pay
5. Job Class Premium Pay
6. Shift Premium Pay
7. Longevity (Fire Union)

Larger Variances

- The tables to the right are showing any large variances +/- from 2026 to 2027 budget by category

Salary & Wages	2026	2027	\$ Diff	% Diff
	BUDGET	BUDGET		
Regular Payroll	9,434,992	9,810,143	\$375,151	3.98%
Holiday Pay	242,170	258,979	\$16,809	6.94%
Overtime Pay	245,000	250,000	\$5,000	2.04%
Temporary Payroll	479,755	482,262	\$2,507	0.52%
Shift Premium Pay	700	700	\$0	0.00%
Longevity Pay	4,485	4,215	-\$270	-6.02%
Job Class Premium Pay	8,400	7,500	-\$900	-10.71%

Benefits	2026	2027	\$ Diff	% Diff
	BUDGET	BUDGET		
Group Health Insurance	3,089,779	3,180,640	\$90,861	2.94%
Retirement Plan	1,177,331	1,217,203	\$39,872	3.39%
Social Security	606,393	634,436	\$28,043	4.62%
Residency	219,277	239,087	\$19,810	9.03%
Workers Compensation	216,096	229,636	\$13,540	6.27%
Group Life Insurance	11,867	12,019	\$152	1.28%

Wages

Significant Changes

New/Reclassified Positions

- GIS Specialist
- Firefighter/Paramedic +1
- Library Assistant x2 - increase hours from 31.5 to 37.5

COLA of 3%

Holiday Pay is for both Fire and Police Union Members



Key Departments with Notable Changes

Fire Department
+\$7,009

Police Department
+\$9,800

Holiday Pay

Temporary Payroll Increase

■ Increases

<u>Department</u>	<u>2026 Temp Payroll</u>	<u>2027 Temp Payroll</u>	<u>Change</u>
Swimming Pool	\$207,990	\$215,774	+\$7,784
Election Workers	\$16,000	\$20,000	+\$4,000
Community Enrich.	\$19,011	\$21,850	+\$2,839
1000 Island	\$6,850	\$8,500	+\$1,650

■ Decreases

<u>Department</u>	<u>2026 Temp Payroll</u>	<u>2027 Temp Payroll</u>	<u>Change</u>
Youth Programs	\$48,470	\$40,680	-\$7,790
Street Maintenance	\$107,358	\$103,600	-\$3,758
Adult Programs	\$27,120	\$24,932	-\$2,188

Group Health Insurance

- City offers ten (10) different health plans through the State (Employee Trust Fund)
- 2 most common plans had a range of 4%-5% increase in premiums
- Overall Cost increase is budgeted at 2.9%
- Budgeting for the unknowns
 - New or Vacant positions don't have previous year as benchmark
 - Budgeting these positions for family plan to cover potential cost
 - GIS Specialist
 - Firefighter/Paramedic (Single coverage)
 - No change for Library Assistants (already considered FT)



Residency

- The City provides a 6% of salary in residency incentive for those employee's who live within the city corporate limits.
- The city capped this overall benefit to an aggregate of \$250,000. If the City reaches this amount, it will then adjust the overall percentage by employee of the incentive to stay within that total amount.
- The City is at \$239,000 in the 2027 budget
- Budgeting for the unknowns
 - New or Vacant positions don't have previous year as benchmark
 - Budgeting these positions to cover potential cost
 - GIS Specialist

Retirement

- The City participates in the Wisconsin Retirement System (WRS).
- The City has 4 category classes within the system in which 3 had a slight increase and 1 had slight decrease.
- Most City employees eligible are in the General Category. These are employees who work at least 1,200 hours.
- With this being tied to wages, it fluctuates the same direction as overall wages.

Category	2026	2027	% Diff
WRS General	7.20%	7.25%	0.05%
WRS Elected	7.20%	7.25%	0.05%
WRS Protective with SS (police)	14.80%	14.54%	-0.26%
WRS Protective W/O SS (fire)	18.60%	18.94%	0.34%

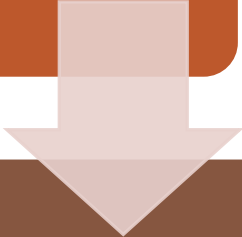
Social Security

- Social Security is also tied to wages, which too will fluctuate the same direction as overall wages
 - Larger Increases include:
 - Police Department
 - New Positions
 - Larger Decreases Include:
 - Finance Department
- New Positions making up some of the increase
 - GIS Specialist

Noteworthy Items

Retiree health benefit usage and cost increase

- 22 Participants (2 less than last year)
- 2027 is budgeted to increase of \$29,080 over 2026 budget



Foundation Grant for Environmental Center is included again this year (final year)

New Personnel Additions

GIS Specialist

Overview:

- Growing demand for online services and mobile access to real-time City data.
- Establish a citywide GIS program to improve mapping, analysis, and service delivery.
- Increase efficiency, accuracy, and responsiveness across multiple departments.

Strategic Alignment:

- Drive innovation through expanded GIS capabilities and process improvements.
- Enhance public safety with emergency response mapping and analytics.
- Expand public GIS services through improved maps and online resources.
- Support parks and trails with asset management and connectivity tools.
- Improve accountability through a centralized maintenance ticketing system for staff and residents.

Operational Benefits:

- Develop and maintain City GIS maps and databases.
- Improve planning, zoning, infrastructure, and asset management tools.
- Support Fire, EMS, and Police with data analysis and mapping.
- Increase staff productivity, decision-making, and customer service.
- Provide online tools for issue reporting, amenities, and resident self-service.

Firefighter/ Paramedic

Overview:

- Current staffing does not consistently support 24/7 coverage for both fire and EMS services.
- Converts a temporary, Council-approved position into permanent staffing
- Addresses documented staffing needs and supports long-term succession planning.

Strategic Alignment:

- Supports public safety and quality of life by maintaining reliable fire and EMS staffing to meet community needs.
- Strengthens workforce sustainability by reducing operational strain during employee training, improving staffing flexibility, and minimizing overtime reliance.

Operational Benefits:

- Maintains consistent staffing of 7 personnel per shift.
- Improves minimum staffing reliability and reduces staffing shortages.
- Reduces overtime and minimum staffing backfills.
- Enhances response capability for simultaneous emergency calls.

Library Assistants x2 – Increase hours to 37.5

Overview:

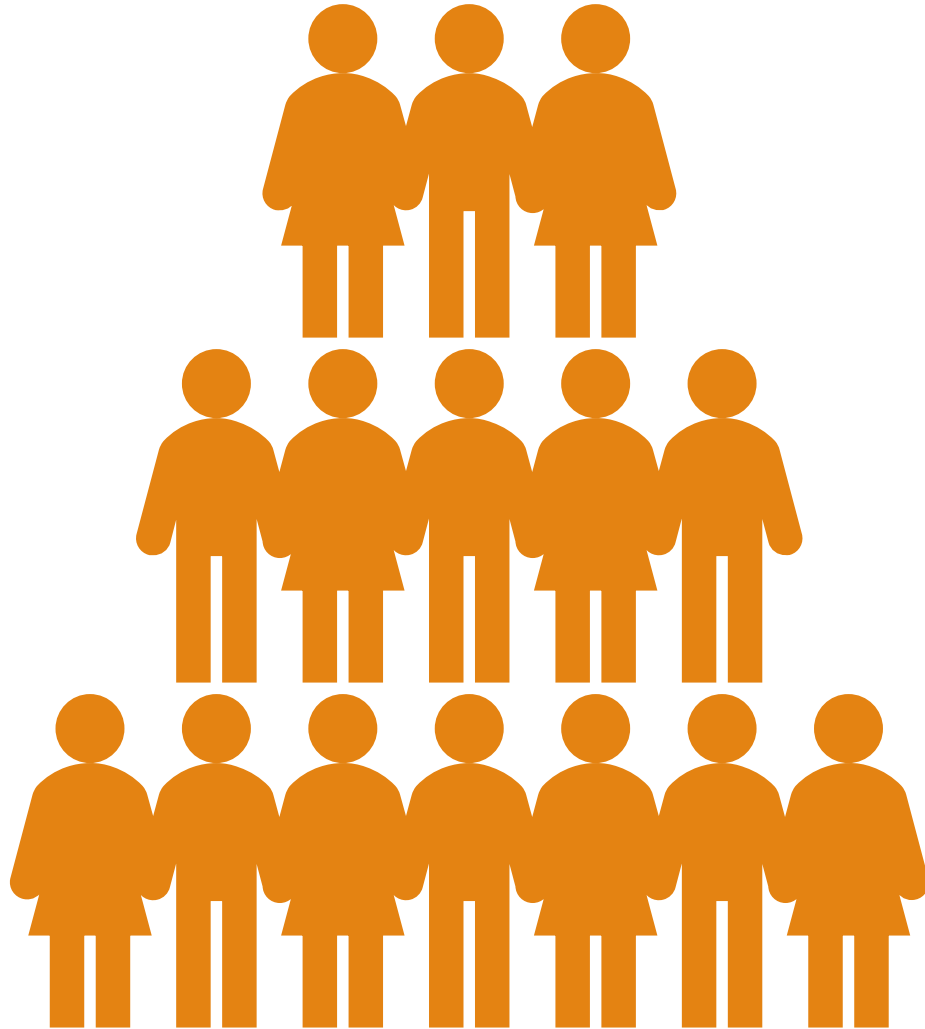
- Continues the Library's long-term staffing plan by converting part-time capacity to sustainable full-time service levels.
- Increases Saturday staffing from 3 to 4 to meet safety requirements and maintain service quality.
- Aligns recently converted full-time positions with standard Library staffing hours.

Strategic Alignment:

- Strengthens library service delivery through improved staffing, safe operations, and continued support for residents and visitors.
- Supports lifelong learning and community engagement by maintaining access to library programs, resources, and services for residents of all ages.

Operational Benefits:

- Improves service reliability by increasing minimum staffing and reducing the risk of service disruptions or unplanned closures.
- Strengthens workforce stability by reducing reliance on part-time and on-call staff, lowering turnover and training impacts.
- Enhances service delivery through increased staff availability, better scheduling flexibility, and improved coverage during peak hours and weekends.



City Organizational Chart

The next page will have the organizational Chart of City Staff.

Color Coding Legend

Pink: Indicates department heads or managers

Blue: Represents positions that are currently filled

Green: Marks new roles included in the budget

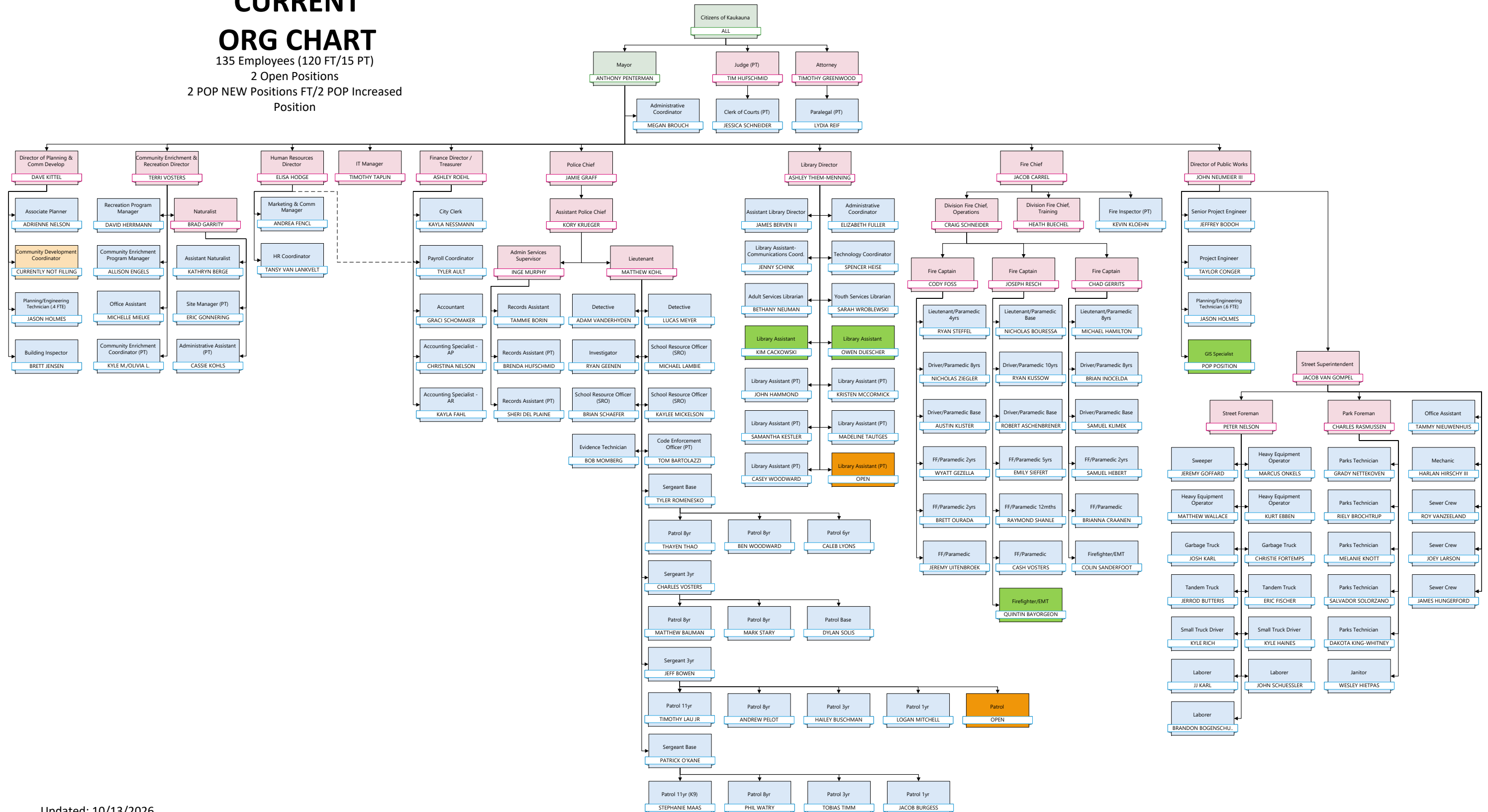
Dark Orange: Shows open positions that are actively being recruited

Light Orange: Highlights open positions that are not planned to be filled at this time

CITY OF KAUKAUNA

CURRENT ORG CHART

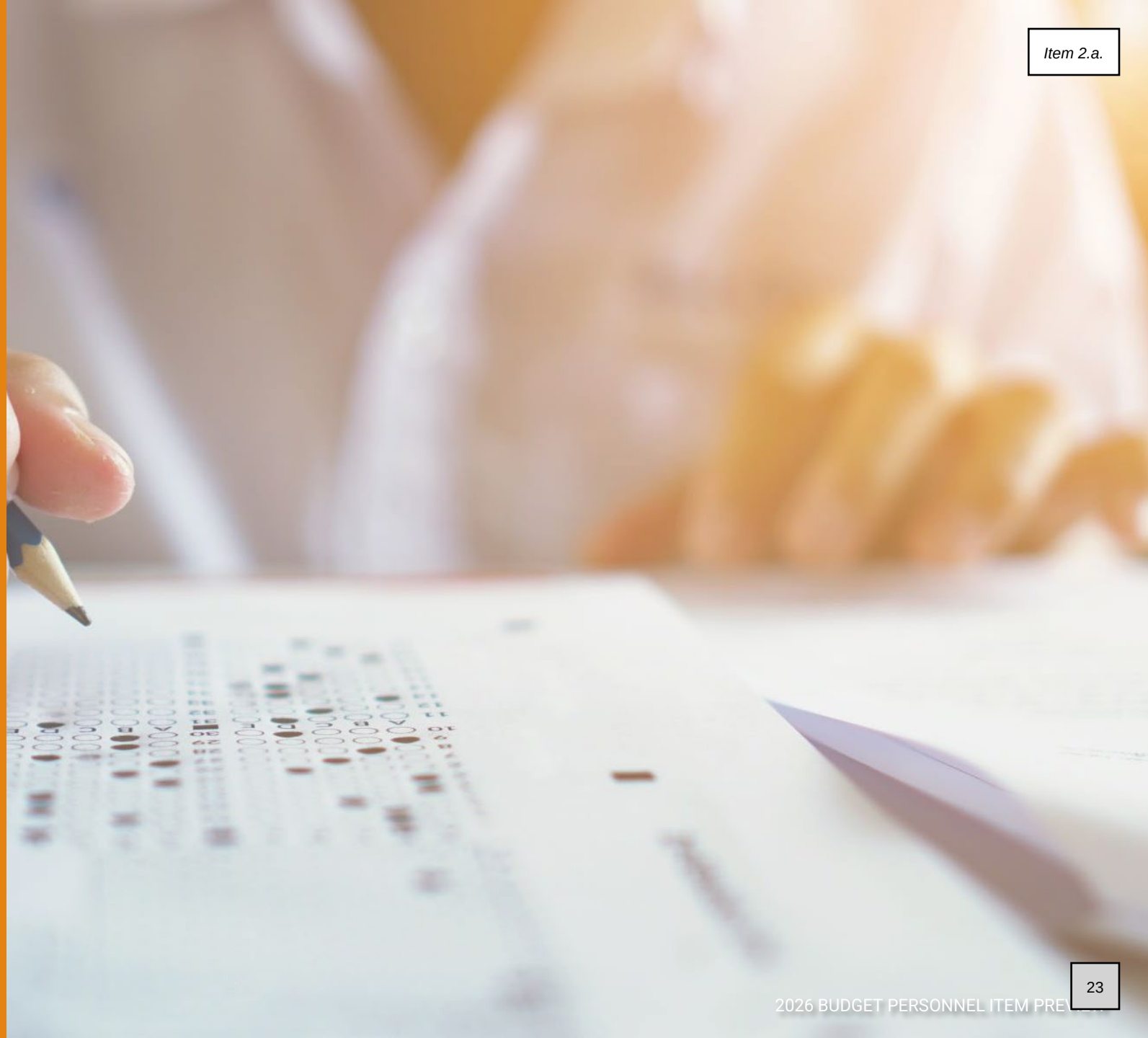
135 Employees (120 FT/15 PT)
2 Open Positions
2 POP NEW Positions FT/2 POP Increased
Position



Updated: 10/13/2026

Personnel By Area Handout

NEXT PAGE CONTAINS
EXPENSE TYPE BY AREA



CITY OF KAUKAUNA

2027 BUDGET

GENERAL FUND

SUMMARY OF EXPENDITURES BY TYPE - NON-COVERED SERVICES

DESCRIPTION	PERSONNEL SERVICES
GENERAL GOVERNMENT	
Assessment	150
Auditing Services	-
City Attorney	224,365
City Clerk	282,951
Commissioners	4,572
Common Council	45,116
Community Enrichment	256,355
Elections	25,420
Finance	347,625
Human Resources	386,772
Information Technology	148,647
Mayor	238,008
Municipal Service Building	-
Municipal Judge	49,776
Mailroom & Supplies	-
Planning/Community Development	269,249
SPAR Building Maintenance	-
TOTAL GENERAL GOVERNMENT	2,279,006
PUBLIC SAFETY	
Ambulance	-
Building Inspection	156,030
Police	4,232,100
School Patrol	67,894
TOTAL PUBLIC SAFETY	4,456,024
HEALTH & SOCIAL SERVICES	
Alcohol & Other Drug Awareness	-
TOTAL HEALTH & SOCIAL SERVICES	-
TRANSPORTATION	
Bridge Maintenance	-
Bus Subsidies	-
Engineering	688,160
Equip Maintenance & Replacement	-
Forestry	-
Street Department Administration	230,327
Street Lighting	-
Street Maintenance	2,526,215
Street Signs & Markers	-
Traffic Controls	-
Weed Control	-
TOTAL TRANSPORTATION	3,444,702

CITY OF KAUKAUNA

2027 BUDGET

GENERAL FUND

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

<i>DESCRIPTION</i>	<i>PERSONNEL SERVICES</i>
COMMUNITY ENRICHMENT	
Adult Sports	98,734
Athletic Field	-
Civic Promotions	-
Community Center	-
Dance Classes	-
Grignon Mansion	30,543
Library	983,929
Swimming Pool	296,817
Youth Sports	115,066
TOTAL COMMUNITY ENRICHMENT	1,525,089
CONSERVATION & DEVELOPMENT OF NATURAL RESOURCES	
Parks	-
1000 Islands Environmental Center	285,703
TOTAL CONSERVATION	285,703
OTHER	
Health Insurance	547,600
Property & Liability Insurance	-
Earmarked Funding - Staffing Assessment	-
TOTAL OTHER	547,600
Contingent Expenditures	-
Transfer to Debt Service	-
SUB-TOTAL NON-COVERED SERVICES	12,538,124

CITY OF KAUKAUNA

2027 BUDGET

GENERAL FUND

SUMMARY OF EXPENDITURES BY TYPE - COVERED SERVICES

DESCRIPTION	PERSONNEL SERVICES
PUBLIC SAFETY	
Fire	3,788,696
Fire Safety	-
TOTAL PUBLIC SAFETY	3,788,696
TRANSPORTATION	
Snow & Ice Removal	-
TOTAL TRANSPORTATION	-
SANITATION	
Refuse Collection	-
Refuse Disposal	-
TOTAL SANITATION	-
SUB-TOTAL COVERED SERVICES	3,788,696
TOTAL EXPENDITURES	16,326,820



MEMO

Human Resources

To: Finance & Personnel Committee
From: Elisa Hodge, HR Director
Date: 10/19/2026
Re: Resignation Roehl

Background information:

Finance Director Ashley Roehl has resigned with a last working day of October 23, 2026.

Staff Recommended Action:

Staff seeks approval to recruit and backfill the Finance Director position.





MEMO

Department

To: Finance and Personnel
From: HR Director, Elisa Hodge
Date: 10/19/2026
Re: Temporary Finance Director

Background information:

Finance Director Roehl submitted her notice of resignation on Tuesday, October 13, 2026, with a last working day of Friday, October 23, 2026.

With the need to finalize the City's budget, ensure tax bills are distributed and collected, and that year-end processes are properly closed and filed, it is necessary to have an interim staffing plan to oversee these areas and to guide the Finance team through them.

It is proposed to add a temporary Finance Director resource, provided through the staffing agency Truity, where we have an active agreement, to work up to 37.5 hours per week through February 2027, or until a hired replacement is found and able to take over. This temporary position will support and guide the Finance team through the remainder of the budget processes and finalization, insurance renewal, tax billing and collection, year-end filing and closure, and other necessary day-to-day management to keep the department on track while a hired replacement is searched for.

Without a qualified interim contracted solution, the City is at risk of managing processes within necessary timelines and with staffing limitations to meet the needs and experience required.

Budget:

The hourly billing rate through the staffing agency would be between \$95 per hour for a qualified Finance Director with municipal finance experience. The staffing agency is liable for the payroll and all associated payroll taxes for the employee provided.

At the high end of the costs, a temporary employee working 37.5 hours per week at a \$95/hour billing rate for 19 weeks would cost \$67,687.50. This expense would come from the salary and wages budget of the Finance budget. There will be available funds in this budget due to Director Roehl's vacancy.

Staff Recommended Action:

It is recommended to approve Human Resources to engage with Truity to provide a temporary Finance Director to support the Finance department.