

COMMITTEE OF THE WHOLE

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



Wednesday, November 01, 2023 at 6:00 PM

AGENDA

In-Person

1. Correspondence.
2. Discussion Topics.
 - a. 2024 Budget Presentation.
 - b. 2024 Budget Deliberation.
3. Position Classifications and Wage Scale Pertaining to the 2024 Budget.
 - a. Memo and Pay Grade Scale.
4. Tax Bill Breakdown Widget.
 - a. Overview of the website - <https://kaukauna.gov/departments/finance/tax-bill-breakdown/>
 - b. Demonstration on how to look up your tax bill on website.
5. Adjourn.

NOTICES

Notice is hereby given that a majority of the City Council will be present at the meeting of the Committee of the Whole scheduled for Wednesday, November 1, 2023, at 6:00 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.

Proposed Budget



Fiscal year
January 1, 2024 to December 31, 2024

Anthony J. Penterman
Mayor

CITY OF KAUKAUNA

2024 BUDGET
ANTHONY J. PENTERMAN
Mayor

CITY COUNCIL

1st District – Marty DeCoster / Jennie Eggleston

2nd District – Kelli Antoine / John Moore

3rd District – Brian Schell / Mary Jo Kilgas

4th District – Pennie Thiele / Michael Coenen

APPOINTED DEPARTMENT MANAGERS

Director of Public Works – John Neumeier

Library Director – Ashley Thiem-Menning

Finance Director/Treasurer – William Van Rossum

Naturalist – Debra Nowak

Fire Chief – Jacob Carrel

Planning/Comm Development – Joe Stephenson

Human Resources – Shanon Swaney

Police Chief – Jamie Graff

City Clerk – Sally Kenney

Rec & Comm Enrichment Director – Terri Vosters

ELECTED OFFICERS

City Attorney – Kevin Davidson

Municipal Justice – John Van Drunen

President of the Council – John Moore



November 01, 2023

Dear President Moore and Members of the Common Council,

The 2024 Budget is the result of an open and collaborative process between City Council and Administration. We strive to provide strategic city services and community partnerships that improve resident quality of life by reducing crime, increasing affordable housing opportunities, and facilitating community investment. These efforts rely on strategic partnerships and the ability to work together toward common goals.

Across all departments and functions, we have an obligation to our residents and businesses to continue to provide excellent services, and as such, the 2024 Budget includes the following high priority items that allow us to enhance and improve our service delivery:

1. Property Tax Rate – The 2024 Budget will increase the City’s assessed tax rate by \$0.46 per \$1,000 of assessed value which is a 4.95% increase.
2. Property Tax Levy - The City’s tax levy increased \$696,292 or 5.67%. Under state law, the levy is allowed to increase 5.67%, 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 2024 are \$18,830.495 – an increase of 11.8%. 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 \$5,836,346 on December 31, 2023. This fund balance exceeds the Council objective of \$2,824,574 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 2024 Capital Improvement Program will see investments in our community to provide long lasting, positive effects and spur urban growth.

Demolition began last month on improvements to the Kaukauna Municipal Pool. Amenities are to include, a splash pad, a second 175-foot closed flume slide, an aqua climbing wall, and a 9 or 18-hole mini golf course. These much-needed upgrades will make our pool a destination for the whole family. Completion is anticipated for June 2024.

The Capital Improvement Plan continues to invest in our parks. The Common Council approved \$350,000 in ARPA (American Rescue Plan Act) funds to replace park equipment at La Follette Park, making it ADA accessible and inclusive for all. A pavilion available for rent will be constructed at Jonen Park. We will look to identify the best park location to construct a 6-8 court pickle ball complex.

The reconstruction of our 2nd and 3rd street alley plazas will help enhance and attract people to our downtown business district. In addition, we will continue working with the KHS Civic Engagement Class on a multi-use stage/pavilion at Hydro Park. I am committed to seeing our City parks improved and maintained to provide recreational opportunities and vital green space for our residents.

6. Economic Development – Two large apartment developments are underway. The 3.4-acre Dreamville Site in the city's upper downtown will house two 4-story buildings with 90-units each and Legacy Creekside in Commerce Crossing will consist of five 3-story buildings with 175 units spanning over 11 acres of land. These 355 units will be market rate and will help with the city's much needed housing stock.

Our Commerce Crossing Business Park is expanding with the annexation of 142+ acres of land into the City. A developer recently purchased 2 acres for the site of a 4-story 76 room hotel. And another purchased an 11-acre parcel for an independent living, assisted living, memory care community.

We look forward to more development projects in NEW Prosperity Center in 2024. TANN Corporation, a global industrial air pollution control equipment company broke ground on a 52,000+ sq. ft. facility in September. And last month. Straightline Refrigeration, a designer in ammonia refrigeration systems, broke ground on a 32,000+ industrial facility.

The housing market in our community continues to grow strong, as the city has approved additional phases to several subdivisions. We estimate 74 new single family residential homes will be built by December 31, 2023

7. Statements on Budget – As a city, we have led with resilience, steadfast in our commitment to fiscal responsibility and transparency to our citizens. I am exceedingly proud of our leadership team that created a budget that meets the priorities of our Council while being mindful of fiscal responsibility and the trust given to us by our citizens. This budget includes making the City Attorney office dedicate all its time and resources to addressing city-specific matters. It reclassifies the Communications Coordinator to a full-time Marketing and Communications Manager. The primary functions of this position would be the development and execution of internal and external communications processes and procedures, the execution of strategic objectives and tactics specific to communications, the development and refinement of City branding and marketing materials. This budget also reclassifies the full-time Grignon Mansion Executive Director position to a full-time Community Enrichment Program Manager. This budget will see in initiatives from the City's first ever Strategic Plan. This plan will serve as a roadmap that unites departments, helps guide resource allocation, fosters sustainable growth, and considers the quality of life for residents and City operational needs. We believe that through forward thinking and creativity, this plan will help create a more unified direction for City operations. My continuing focus is to foresee the long-term needs of our City, making decisions that will benefit our community's future. The 2024 budget reflects this unwavering pledge to provide the highest caliber services to each resident and business.

Looking forward, we continue our commitment to balance fiscal responsibility while meeting the City Council priorities of public safety, essential services, sound infrastructure, and enriching community programs.

Sincerely,



Anthony J. Penterman
Mayor

CITY OF KAUKAUNA

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CITY OF KAUKAUNA

2024 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

2024 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

2024 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.

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CITY OF KAUKAUNA

2024 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 2024 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.

The organization chart of the City is included to depict for the reader of the budget document the organizational structure and lines of authority between the Citizens of the City of Kaukauna, the City Council, the Mayor and departmental personnel.

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.

CITY OF KAUKAUNA

2024 BUDGET

HOW TO READ THE BUDGET

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, current year budgeted expenditures, current year six-month actual expenditures, current year estimated expenditures and the upcoming fiscal years' budgeted expenditures.

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 demographic profile provides statistical and supplemental data about the City of Kaukauna and the population it serves.

Appendix C - 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

2024 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 2024 operating budget does not anticipate any reduction in services. The 2024 capital improvement budget includes approximately \$2,835,000 for street and sidewalk improvements, \$2,875,000 for utility improvements, \$696,000 for municipal equipment, \$1,050,000 for park improvements and \$1,700,000 for Platform Fire Ladder Truck.

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

The 2024 budget provides the necessary funds to continue to contract for Ambulance Billing services. It also provides funds to streamline the Time and Attendance process making in more efficient for payroll processing. 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 2024 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 2024.

The storm sewer utility rate was increased from \$108 per ERU per year to \$118 per ERU per year effective July 1, 2023. This rate is budgeted to increase to \$126 per ERU per year for the 2024 budget.

The assessed tax rate for the City is projected to increase by \$0.47 or 4.95%. The assessed tax rate for the City and the overlapping municipal tax jurisdictions is projected to increase at 8.39%.

CITY OF KAUKAUNA

2024 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 November of 2010, the City Council adopted a revised fund balance policy that requires the general fund balance to be at least 15% of the operating budget. The total projected fund balance of \$6,319,334 meets the City Council directive. This projected balance is considerably more than the City Council directive. Fifteen percent (15%) of the 2024 budget of \$18,830,495 equals \$2,824,574. 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 2024 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 63.6% of the allowable legal limit as of December 31, 2023. However, approximately 15.4% of the allowable legal limit is the result of debt incurred in Tax Incremental District Nos. 4, 5, 6, 8, 9, 10, 11 and the environmental remediation TIF district. The tax Incremental debt with the exception of Tax Incremental District No. 6, Tax Incremental District No. 8, and a portion of the others is expected to be repaid with tax increments and as such will not be placed on the general tax levy.

CITY OF KAUKAUNA

2024 BUDGET

FINANCIAL PROGRAM SUMMARY

As required by law, the proposed budget for 2024 is balanced and provides for the needs and requirements of the City. The budget for 2024 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 Nos. 4, 5, 6, 8, 9, 10, 11 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

2024 BUDGET

FINANCIAL PROGRAM SUMMARY

Space Needs Fund – This is a specific capital projects fund established to accept levy dollars and borrowed funds for the specific purpose of addressing the space needs of City operations.

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 42.7% of General Fund revenue, is budgeted to increase 6.4%. 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, 2.72%, 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 27.2% of all general fund revenue, is budgeted to increase \$798,617 or 18.50%. Most of this increase is due to the ACT 12 Funding.

Debt Service Requirements - Since 1993, the total outstanding debt has risen while the long-term debt as a percent of the legal limit has increased to approximately 63.6%. It is the goal of management to maintain long-term debt in maturity terms of ten years or less. Approximately 15.4% of the current outstanding debt is the result of debt incurred in Tax Incremental District Nos. 4, 5, 6, 8, 9, 10, 11 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 except for Tax Incremental District Nos. 4, 5 as well as Environmental Remediation Tax Incremental District No. 1. The tax increment of these districts will only pay for a portion of the debt at this time. Projected debt service requirements for 2024 and the next several years are going to continue to increase steadily and then level off as the City makes a concerted effort to limit the amount of general obligation debt issued.

CITY OF KAUKAUNA

2024 BUDGET

FINANCIAL PROGRAM SUMMARY

Capital Projects Impact - The 2024 Capital Projects Budget will require the issuance of approximately \$5,500,000 of general obligation long-term debt of which \$1,700,000 is for the Platform Fire Ladder Truck. The five-year Capital Improvement Program plan will require future debt issues of approximately \$5,000,000 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 \$5,836,346 as of December 31, 2023. 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 2024 since general fund balance exceeds the year-end target of \$2,824,574. 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 \$1,986,106 or 11.8%. The property tax component increased \$483,370 or 6.4%. 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 2024, this tax represents 10.6% of total general fund revenue sources. This tax source is budgeted to stay flat in 2023. 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 \$798,617. State shared revenue and expenditure restraint are budgeted to also increase \$657,239 this year. This increase is largely due to the Act 12 Funding. The State highway aids are budgeted to increase \$119,274. 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 unit as well as the Kaukauna Professional Police Association for the 2024 budget.

The 2023 general fund expenditure budget of \$18,830,495 increased \$1,746,106 or 10.4%. Even with this increase, the City will continue to qualify for State expenditure restraint program funds. The expenditure restraint program will provide approximately \$415,685 in revenues for 2024.

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

2024 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 2024 budget process appears on the following page.

2024 Budget Preparation and Approval Process Schedule

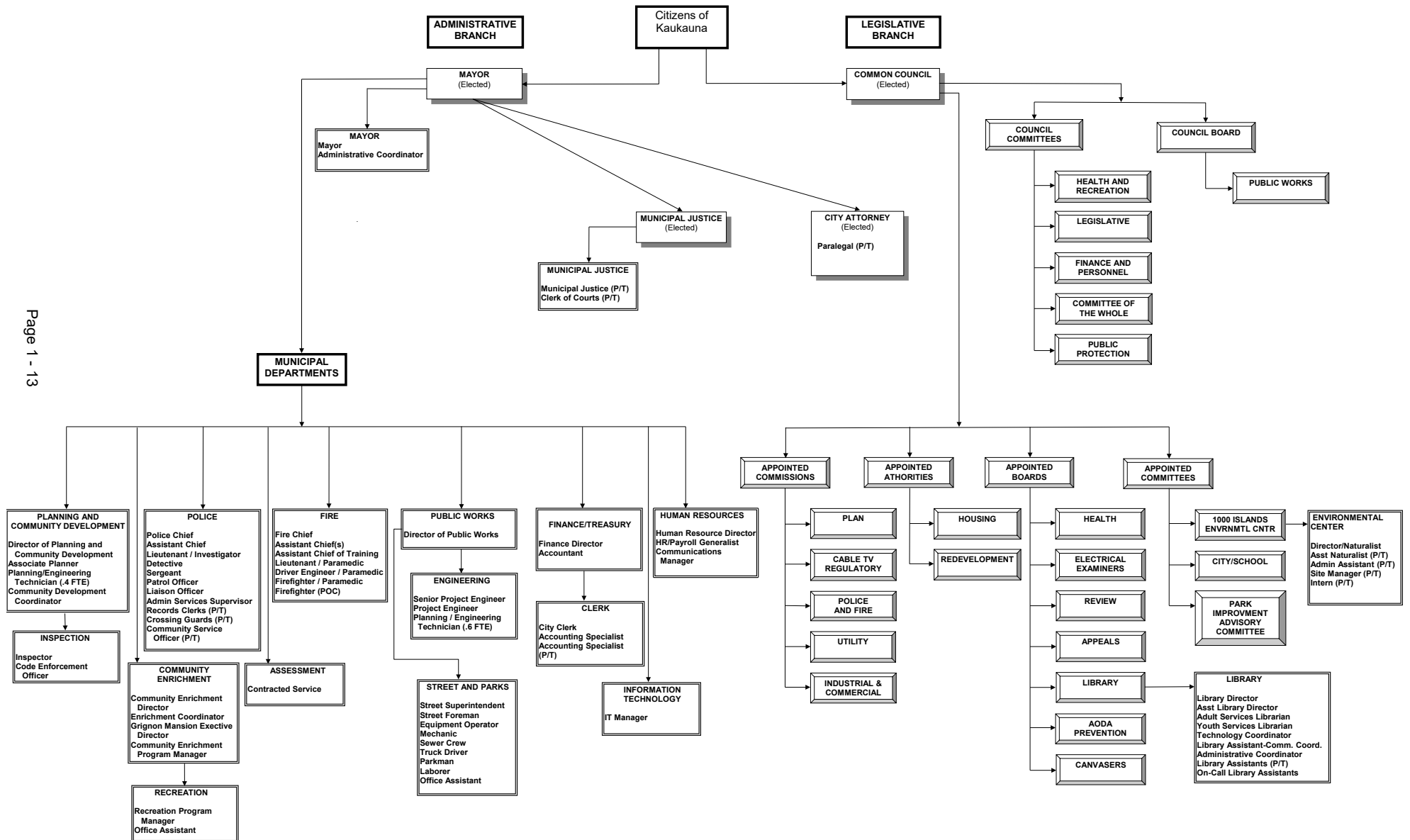
August '23							September '23						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
		1	2	3	4	5						1	2
6	7	8	9	10	11	12	3	4	5	6	7	8	9
13	14	15	16	17	18	19	10	11	12	13	14	15	16
20	21	22	23	24	25	26	17	18	19	20	21	22	23
27	28	29	30	31			24	25	26	27	28	29	30

October '23							November '23						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7				1	2	3	4
8	9	10	11	12	13	14	5	6	7	8	9	10	11
15	16	17	18	19	20	21	12	13	14	15	16	17	18
22	23	24	25	26	27	28	19	20	21	22	23	24	25
29	30	31					26	27	28	29	30		

- August 2– Distribution of 5 Year Capital Improvement Project CIP to Department Managers
- August 7 – Distribution of Budget Worksheets to Department Managers
- September 1 – Review CIP Internally with Department Heads
- September 8 – Non –Personnel Budgets Due
- September 18 – through 22 – Administrative Budget Round Table (Discuss Budget Items) as an Aggregate
- September 19 – Present 5-year Capital Improvement CIP to Council for Feedback
- October 3 – Present Non-Personnel Items and Tax Rate to Council for feedback
- October 17 – Present Personnel items to Council for feedback
- *Week of October 23rd – Print Budget Books and Distribute*
- **October 26 – Submit Public Hearing Notice to Clerk for Class 1 posting at least 15 days prior to Hearing**
- November 1 – Proposed Budget Presentation to Committee of the Whole at 6pm
- November 21 – Public Hearing and Budget Adoption

CITY OF KAUKAUNA

2024 BUDGET Organizational Chart



CITY OF KAUKAUNA
2024 BUDGET
DEPARTMENTAL POSITION SUMMARY

DEPARTMENT	2022			2023			2024			INCREASE/DECREASE		
	FULL-TIME	PART-TIME	TEMPORARY	FULL-TIME	PART-TIME	TEMPORARY	FULL-TIME	PART-TIME	TEMPORARY	FULL-TIME	PART-TIME	TEMPORARY
City Attorney	0.00	1.25	0.00	0.00	1.50	0.00	0.00	1.50	0.00	0.00	0.00	0.00
Community Enrichment	1.00	0.00	0.00	1.00	0.00	2.00	1.00	0.30	2.00	0.00	0.30	0.00
Elections	0.00	0.00	35.00	0.00	0.00	35.00	0.00	0.00	35.00	0.00	0.00	0.00
Finance/Treasury/Clerk	5.00	0.50	0.00	4.00	0.50	0.00	4.00	0.50	0.00	0.00	0.00	0.00
Human Resources	1.00	0.00	0.00	2.00	0.00	0.00	3.00	0.00	0.00	1.00	0.00	0.00
Information Technology	1.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
Mayor	2.00	0.00	0.00	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00
Municipal Judge	0.00	0.50	0.00	0.00	0.50	0.00	0.00	0.50	0.00	0.00	0.00	0.00
Planning/Comm. Dev.	3.21	0.00	2.00	3.40	0.00	0.00	3.40	0.00	0.00	0.00	0.00	0.00
Building Inspection	1.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
Fire	20.00	0.00	18.00	21.00	0.00	18.00	21.00	0.00	18.00	0.00	0.00	0.00
Police	27.00	2.86	0.00	28.00	2.86	0.00	28.00	2.86	0.00	0.00	0.00	0.00
School Patrol	0.00	1.80	0.00	0.00	0.00	1.80	0.00	0.00	1.80	0.00	0.00	0.00
Engineering	3.60	0.00	1.00	3.60	0.00	1.00	3.60	0.00	1.00	0.00	0.00	0.00
Forestry	0.00	0.00	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Street Dept. Administration	2.00	0.00	0.30	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00
Street Maintenance	20.00	0.00	2.10	19.00	0.00	7.00	19.00	0.00	7.00	0.00	0.00	0.00
Street Signs & Markers	0.00	0.00	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Weed Control	0.00	0.00	1.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refuse Collection	0.00	0.00	1.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adult Sports	0.67	0.00	8.00	0.67	0.00	8.00	0.67	0.00	8.00	0.00	0.00	0.00
Grignon Mansion	0.00	0.00	0.00	1.00	0.00	0.00	0.70	0.00	0.00	-0.30	0.00	0.00
Athletic Fields	0.00	0.00	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Library	5.00	4.77	0.00	6.00	4.24	8.00	6.00	4.24	8.00	0.00	0.00	0.00
Swimming Pool	0.67	0.00	40.00	0.67	0.00	42.00	0.67	0.00	42.00	0.00	0.00	0.00
Youth Sports	0.67	0.00	15.00	0.67	0.00	17.00	0.67	0.00	17.00	0.00	0.00	0.00
Parks	0.00	0.00	1.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000 Islands Environmental Center	0.00	0.00	0.00	1.00	1.75	0.00	1.00	1.75	0.00	0.00	0.00	0.00
Storm Sewer Maintenance	0.75	0.00	0.00	0.75	0.00	0.00	0.75	0.00	0.00	0.00	0.00	0.00
Street Cleaning	1.50	0.00	0.00	1.50	0.00	0.00	1.50	0.00	0.00	0.00	0.00	0.00
Sanitary Sewer Utility	1.75	0.00	0.06	2.75	0.00	0.00	2.75	0.00	0.00	0.00	0.00	0.00
TOTAL	97.81	11.68	127.96	103.00	11.35	139.80	103.70	11.65	139.80	0.70	0.30	0.00

CITY OF KAUKAUNA

2024 BUDGET

SUMMARY OF MUNICIPAL TAX LEVY DISTRIBUTION

<i>FUND</i>	<i>2022 LEVY</i>	<i>2023 LEVY</i>	<i>INCREASE / (DECREASE)</i>	<i>PERCENT CHANGE</i>
GENERAL	7,562,310	8,045,681	483,370	6.39%
DEBT SERVICE (301 Fund)	4,222,817	4,435,704	212,887	5.04%
Nelson Crossing (224 Fund)	3,500	3,500	0	0.00%
Park & Pool Improvement (422 Fund)	500,000	500,000	0	0.00%
TOTAL MUNICIPAL LEVY	12,288,627	12,984,885	696,257	5.67%

CITY OF KAUKAUNA

2024 BUDGET

COMPARATIVE SUMMARY OF JURISDICTIONAL LEVIES AND
EQUALIZED VALUE TAX RATES FOR THE 2022 & 2023 LEVY YEARS - OUTAGAMIE COUNTY

JURISDICTION	2022 LEVY	2023 LEVY	INCREASE / (DECREASE) IN LEVY	%	2022 TAX RATE	2023 TAX RATE	INCREASE / (DECREASE) TAX RATE	%
KAUKAUNA MUNICIPAL	12,288,229.33	12,984,521.32	696,291.99	5.67	8.89940	8.19048	(0.70892)	(7.97)
KAUKAUNA SCHOOL DISTRICT *	8,302,713.99	9,717,713.99	1,415,000.00	17.04	6.01301	6.12981	0.11680	1.94
FOX VALLEY TECHNICAL COLLEGE *	1,110,232.16	1,110,232.16	0.00	0.00	0.80405	0.70032	(0.10373)	(12.90)
OUTAGAMIE COUNTY *	4,365,636.75	4,474,777.67	109,140.92	2.50	3.16169	2.82263	(0.33906)	(10.72)
ENVIRONMENTAL TIF DISTRICT NO. 1	113,616.26	112,697.90	(918.35)	(0.81)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 4	3,813.39	130,098.63	126,285.25	3311.63	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 5	244,373.88	382,355.65	137,981.78	56.46	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 6	902,745.58	954,704.34	51,958.76	5.76	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 8	80,517.20	127,357.91	46,840.71	58.17	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 9	28,821.27	37,813.39	8,992.12	31.20	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 10	95,268.58	178,200.44	82,931.85	87.05	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 11	87,726.76	153,330.53	65,603.77	74.78	---	---	---	---
SUBTOTAL	27,623,695.15	30,363,803.94	2,740,108.79	9.92	18.87815	17.84324	(1.03491)	(5.48)
STATE CREDIT - SCHOOLS *	(1,630,779.61)	(1,630,779.61)	0.00	0.00	(1.11445)	(0.95830)	0.15615	14.01
NET LEVY AND TAX RATE	25,992,915.54	28,733,024.33	2,740,108.79	10.54	17.76370	16.88494	(0.87876)	(4.95)

*Estimated amounts

CITY OF KAUKAUNA

2024 BUDGET

COMPARATIVE SUMMARY OF JURISDICTIONAL LEVIES AND
ASSESSED VALUE TAX RATES FOR THE 2022 & 2023 LEVY YEARS - OUTAGAMIE COUNTY

JURISDICTION	2022 LEVY	2023 LEVY	INCREASE / (DECREASE) IN LEVY	%	2022 TAX RATE	2023 TAX RATE	INCREASE / (DECREASE) TAX RATE	%
KAUKAUNA MUNICIPAL	12,288,229.33	12,984,521.32	696,291.99	5.67	9.43045	9.89683	0.46638	4.95
KAUKAUNA SCHOOL DISTRICT *	8,302,713.99	9,717,713.99	1,415,000.00	17.04	6.37181	7.40686	1.03505	16.24
FOX VALLEY TECHNICAL COLLEGE *	1,110,232.16	1,110,232.16	0.00	0.00	0.85203	0.84622	(0.00581)	(0.68)
OUTAGAMIE COUNTY *	4,365,636.75	4,474,777.67	109,140.92	2.50	3.35035	3.41068	0.06033	1.80
ENVIRONMENTAL TIF DISTRICT NO. 1	113,616.26	112,697.90	(918.35)	(0.81)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 4	3,813.39	130,098.63	126,285.25	3311.63	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 5	244,373.88	382,355.65	137,981.78	56.46	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 6	902,745.58	954,704.34	51,958.76	5.76	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 8	80,517.20	127,357.91	46,840.71	58.17	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 9	28,821.27	37,813.39	8,992.12	31.20	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 10	95,268.58	178,200.44	82,931.85	87.05	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 11	87,726.76	153,330.53	65,603.77	74.78	---	---	---	---
SUBTOTAL	27,623,695.15	30,363,803.94	2,740,108.79	9.92	20.00464	21.56059	1.55595	7.78
STATE CREDIT - SCHOOLS *	(1,630,779.61)	(1,630,779.61)	0.00	0.00	(1.18095)	(1.15794)	0.02301	1.95
NET LEVY AND TAX RATE	25,992,915.54	28,733,024.33	2,740,108.79	10.54	18.82369	20.40265	1.57896	8.39

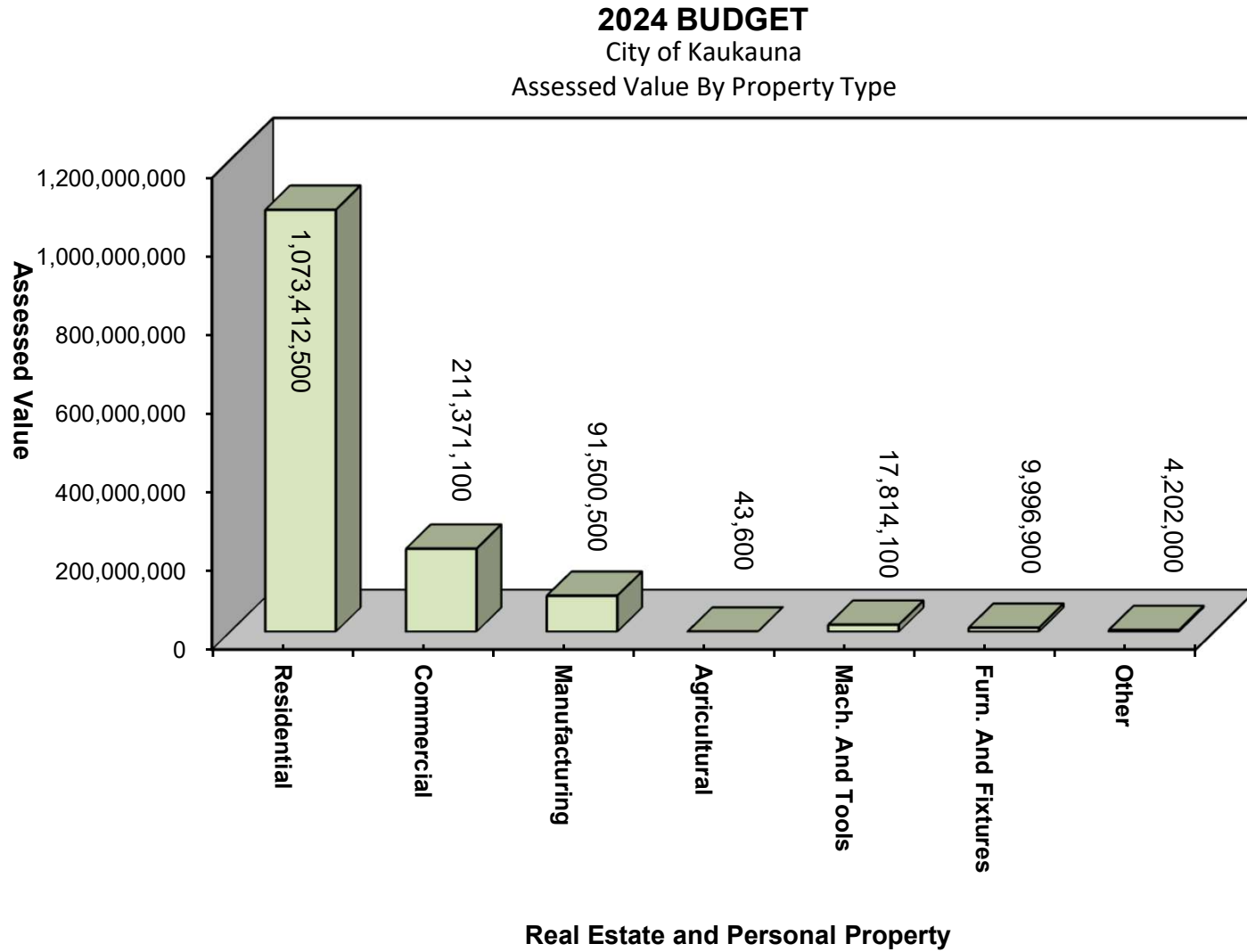
*Estimated amounts

CITY OF KAUKAUNA

2024 Budget

COMPARATIVE SUMMARY OF ASSESSED AND EQUALIZED
VALUATIONS FOR THE 2022 & 2023 LEVIES

	JANUARY 1, 2022	JANUARY 1, 2023	INCREASE / (DECREASE)	%
REAL ESTATE				
Residential	1,044,777,000	1,073,412,500	28,635,500	2.74%
Commercial	207,911,000	211,371,100	3,460,100	1.66%
Manufacturing	94,445,300	91,500,500	(2,944,800)	-3.12%
Agricultural	42,700	43,600	900	2.11%
TOTAL REAL ESTATE	1,347,176,000	1,376,327,700	29,150,800	2.16%
PERSONAL PROPERTY				
Machinery, Tools & Patterns	19,790,700	17,814,100	(1,976,600)	-9.99%
Furniture, Fixtures & Equipment	9,231,700	9,996,900	765,200	8.29%
All Other Personal Property	4,710,500	4,202,000	(508,500)	-10.80%
TOTAL PERSONAL PROPERTY	33,732,900	32,013,000	(1,719,900)	-5.10%
TOTAL ASSESSED VALUATION	1,380,908,900	1,408,340,700	27,430,900	1.99%
TOTAL ASSESSED VALUATION				
Calumet County	63,700	63,800	100	0.16%
Outagamie County	1,380,908,900	1,408,340,700	27,431,800	1.99%
TOTAL ASSESSED VALUATION	1,380,972,600	1,408,404,500	27,431,900	1.99%
EQUALIZED VALUATION				
TOTAL CITY (Excluding TID Increments)				
Calumet County	47,400	47,600	200	0.42%
Outagamie County	1,463,262,700	1,701,697,500	238,434,800	16.29%
TOTAL INCLUDING TID INCREMENTS	1,463,310,100	1,701,745,100	238,435,000	16.29%
TID INCREMENTS				
ENVIRONMENTAL REMEDIATION NO. 1	6,018,400	6,316,000	297,600	4.94%
TID NO. 4	202,000	7,291,200	7,089,200	3509.50%
TID NO. 5	12,944,800	21,428,600	8,483,800	65.54%
TID NO. 6	47,819,600	53,505,100	5,685,500	11.89%
TID NO. 8	4,265,100	7,137,600	2,872,500	67.35%
TID NO. 9	1,526,700	2,119,200	592,500	38.81%
TID NO. 10	5,046,500	9,987,000	4,940,500	97.90%
TID NO. 11	4,647,000	8,593,200	3,946,200	84.92%
TOTAL TID INCREMENTS	82,470,100	116,377,900	33,907,800	41.12%
TOTAL EXCLUDING TID INCREMENTS	1,380,792,600	1,585,319,600	272,342,800	19.72%
ASSESSMENT RATIO - OUTAGAMIE CTY	94.4%	82.8%		



CITY OF KAUKAUNA

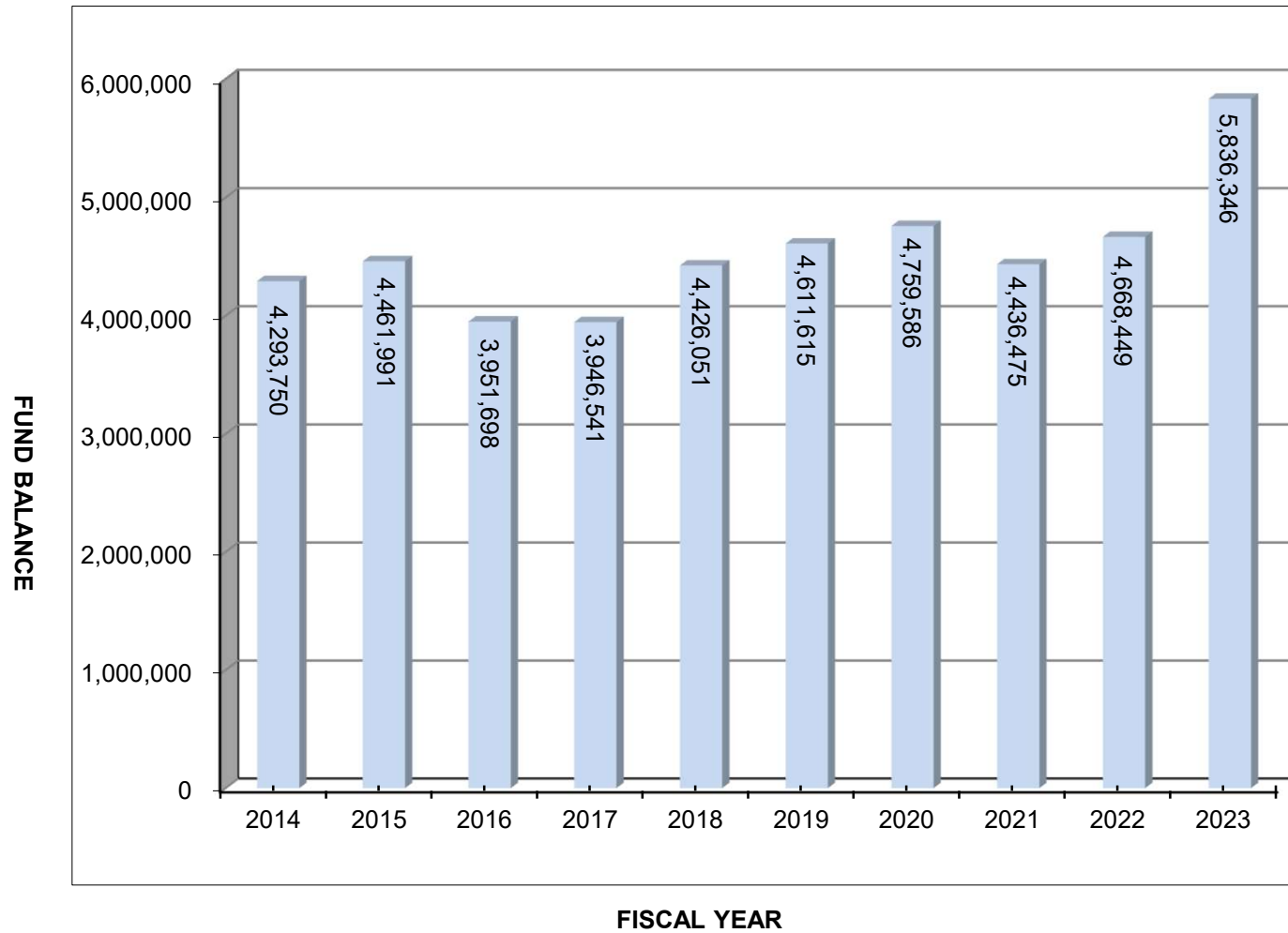
2024 BUDGET

SUMMARY OF MUNICIPAL TAX LEVY AND
GENERAL FUND BALANCE - UNASSIGNED
FOR THE FISCAL YEARS 2014 THROUGH 2023

FISCAL YEAR	MUNICIPAL TAX LEVY	GENERAL FUND BALANCE
2014	8,203,280	4,293,750
2015	8,340,330	4,461,991
2016	8,377,385	3,951,698
2017	8,823,643	3,946,541
2018	8,990,163	4,426,051
2019	9,277,707	4,611,615
2020	9,626,857	4,759,586
2021	10,336,537	4,436,475
2022	12,288,627	4,668,449
2023	12,984,885	5,836,346 *

* Preliminary estimate for 2024 budget

2024 BUDGET
City of Kaukauna
FUND BALANCE - GENERAL FUND



CITY OF KAUKAUNA

2024 BUDGET

PROJECTED FUND BALANCE AS OF DECEMBER 31, 2023

	GENERAL FUND	ENVIRON- MENTAL CENTER FUND	REDEVELOP- MENT AUTHORITY FUND	GENERAL DEBT SERVICE FUND	CAPITAL PROJECTS FUND	GRIGNON MANSION FUND	SPECIAL ASSESSMENT FUND	NELSON CROSSING FUND	SPACE NEEDS FUND
BALANCE AS OF DECEMBER 31, 2022									
Inventories and Prepaid Expenses	72,988	0	0	0	0	0	0	0	0
Assigned For Subsequent Years' Expenditure	410,000	75,540	1,047,288	5,490,495	4,026,851	0	1,091,633	1,659	0
Unassigned	4,668,449	0	0	0	0	0	0	0	0
Total	5,151,437	75,540	1,047,288	5,490,495	4,026,851	0	1,091,633	1,659	0
PROJECTED CHANGE IN FUND BALANCE FROM 2022 OPERATIONS									
Revenues And Operating Transfers In	17,639,840	40,000	185,333	7,009,585	10,317,616	27,000	1,290,000	4,914	0
Expenditures And Operating Transfers Out	(16,471,943)	(40,000)	(255,000)	(7,124,276)	(4,395,220)	(27,000)	(922,780)	(2,828)	0
Total	1,167,897	0	(69,667)	(114,691)	5,922,396	0	367,220	2,086	0
ADJUSTMENTS TO FUND BALANCE									
Transfers to Other Funds	0	0	0	0	0	0	0	0	0
Transfers From Other Funds	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0
BALANCE AS OF DECEMBER 31, 2023									
Inventories and Prepaid Expenses	72,988	0	0	0	0	0	0	0	0
Assigned For Subsequent Years' Expenditure	410,000	75,540	1,047,288	5,490,495	4,026,851	0	1,091,633	1,659	0
Unassigned	5,836,346	0	(69,667)	(114,691)	5,922,396	0	367,220	2,086	0
Total	6,319,334	75,540	977,621	5,375,804	9,949,247	0	1,458,853	3,745	0

CITY OF KAUKAUNA

2024 BUDGET

SUMMARY OF REVENUES & EXPENDITURES FOR ALL FUNDS

<i>FUND</i>	<i>2022 BUDGET</i>	<i>2022 ACTUAL</i>	<i>2023 BUDGET</i>	<i>2023 ESTIMATED ACTUAL</i>	<i>2024 BUDGET</i>
REVENUES					
General	15,751,680	15,637,396	16,844,389	17,639,840	18,830,495
Special Revenues					
1000 Islands	196,000	253,721	45,000	40,000	40,000
Redevelopment Authority	116,000	189,443	117,000	185,333	153,000
Special Assessment	1,680,000	1,088,270	1,230,000	1,290,000	1,275,000
Grignon Mansion	71,175	85,448	27,000	27,000	35,000
Solid Waste	380,000	382,194	385,000	382,000	395,000
Vehicle Registration Fee	170,000	146,451	170,000	153,586	165,000
RedHill Landfill	87,000	79,219	75,000	76,023	86,000
Nelson Crossing	2,516	3,400	4,986	4,914	4,987
Subdivision Fee	30,000	5,588	20,100	10,868	57,000
Debt Service	6,360,866	6,303,799	6,906,787	7,009,585	7,364,954
Capital Projects	9,048,300	7,919,645	7,749,000	10,317,616	9,031,000
Industrial Park	150,000	226,960	450,000	0	0
Space Needs Fund	0	161,056	0	0	0
Municipal Services Building	500	9,379	5,000	35,325	15,000
Tax Incremental Districts (TIDs)	2,738,946	3,025,210	6,509,690	8,369,399	9,482,548
Enterprise					
Storm Water Utility	1,330,500	1,360,623	1,568,835	1,533,500	1,874,101
Sanitary Sewer Utility	3,447,049	3,742,517	4,312,969	4,469,729	4,837,500
TOTAL REVENUES	41,560,532	40,620,317	46,420,756	51,544,718	53,646,585

CITY OF KAUKAUNA

2024 BUDGET

SUMMARY OF REVENUES & EXPENDITURES FOR ALL FUNDS

<i>FUND</i>	<i>2022 BUDGET</i>	<i>2022 ACTUAL</i>	<i>2023 BUDGET</i>	<i>2023 ESTIMATED ACTUAL</i>	<i>2024 BUDGET</i>
EXPENDITURES					
General	15,751,680	15,349,736	16,844,389	16,471,943	18,830,495
<i>Special Revenue</i>					
1000 Islands	266,330	331,134	40,000	40,000	40,000
Redevelopment Authority	100,000	52,316	100,000	255,000	150,000
Special Assessment	1,715,000	1,290,241	1,209,000	922,780	2,290,000
Grignon Mansion	75,720	75,842	27,000	27,000	35,000
Solid Waste	411,000	432,015	455,000	383,000	455,000
Vehicle Registration Fee	200,000	200,000	200,000	200,000	185,000
RedHill Landfill	150,000	52,066	50,000	62,393	225,000
Nelson Crossing	1,432	1,610	4,972	2,828	4,973
Subdivision Fee	0	0	0	0	0
Debt Service	6,358,295	6,499,550	7,029,330	7,124,276	7,433,920
Capital Projects	7,906,000	5,244,769	11,608,758	4,395,220	11,041,000
Industrial Park	1,000	852	1,000	1,875	241,000
Space Needs Fund	295,587	98,534	0	0	0
Municipal Services Building	0	16,337	612	49,297	35,612
Tax Incremental Districts (TIDs)	2,852,257	5,927,160	6,641,988	6,930,238	10,137,500
Enterprise					
Storm Water Utility	1,045,277	1,547,101	1,539,895	1,518,037	1,620,942
Sanitary Sewer Utility	3,229,878	4,113,928	3,906,819	3,933,860	3,991,940
TOTAL EXPENDITURES	40,359,455	41,233,193	49,658,763	42,317,747	56,717,382

CITY OF KAUKAUNA
2024 BUDGET
GENERAL FUND
REVENUES - NON-COVERED SERVICE

DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
TAXES					
Property Taxes - General	6,387,472	6,386,228	7,562,310	7,562,572	8,045,681
Public Accommodation Tax	2,000	4,938	5,000	5,130	5,000
In Lieu of Taxes - Utilities	2,303,492	2,148,876	2,207,245	2,132,563	1,996,105
In Lieu of Taxes - Round House	21,631	21,628	22,598	22,500	24,328
In Lieu of Taxes - Housing Authority	19,500	20,491	19,500	10,768	19,500
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	550	657	0	0	0
County Sales Tax	190,000	194,615	205,000	222,329	225,000
TOTAL TAXES	9,034,645	8,887,433	10,131,653	10,065,862	10,425,614
INTERGOVERNMENTAL					
State Shared Revenue					
State Expenditure Restraint	92,732	92,732	107,587	107,587	141,333
State Law Enforcement Grants	10,000	33,021	10,000	32,822	30,000
State Connecting Hwy Aid	75,337	75,337	75,433	75,433	91,666
State General Transportation Aid	329,362	338,893	337,832	337,876	365,696
State Personal Property Aid	93,179	93,179	93,179	93,179	93,179
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	291,275	291,275	305,325	305,325	307,428
TOTAL INTERGOVERNMENTAL	987,885	1,020,437	1,025,355	1,048,221	1,125,302
REGULATION & COMPLIANCE					
Business Licenses					
Liquor Licenses	20,000	20,823	20,000	20,000	20,000
Bartender License	10,000	13,070	10,000	4,500	10,000
Cigarette License	300	270	300	210	300
Amusement	2,000	2,325	2,000	2,230	2,000
Weights & Measures	11,000	14,533	11,000	14,120	11,000
Electrical License	0	0	0	0	0
Chicken Permits	100	168	100	168	100
Constructor License	0	0	0	0	0
Misc. Licenses	500	515	500	500	500
Cable Television Franchise Fee	135,000	125,822	145,000	124,913	145,000
Non-business License					
Bicycle License	0	0	0	0	0
Dog and Cat License	4,500	2,851	4,500	2,885	4,500
Other License	0	0	0	0	0
Construction & Building Permits					
Right of Way Permits	0	62,865	5,000	15,000	5,000
Building Permits	220,000	220,700	275,000	282,964	278,000
Electrical Permit	0	0	0	0	0
Sign Permit	0	0	0	0	0
Other Permits	0	100	0	225	0
Law & Ordinance Violations					
Court Fines & Forfeitures	100,000	81,984	100,000	92,488	100,000
Police Fines	20,000	12,310	20,000	15,243	20,000
Police Fees	3,000	1,645	3,000	1,500	3,000
TOTAL REGULATION & COMPLIANCE	526,400	559,980	596,400	576,946	599,400

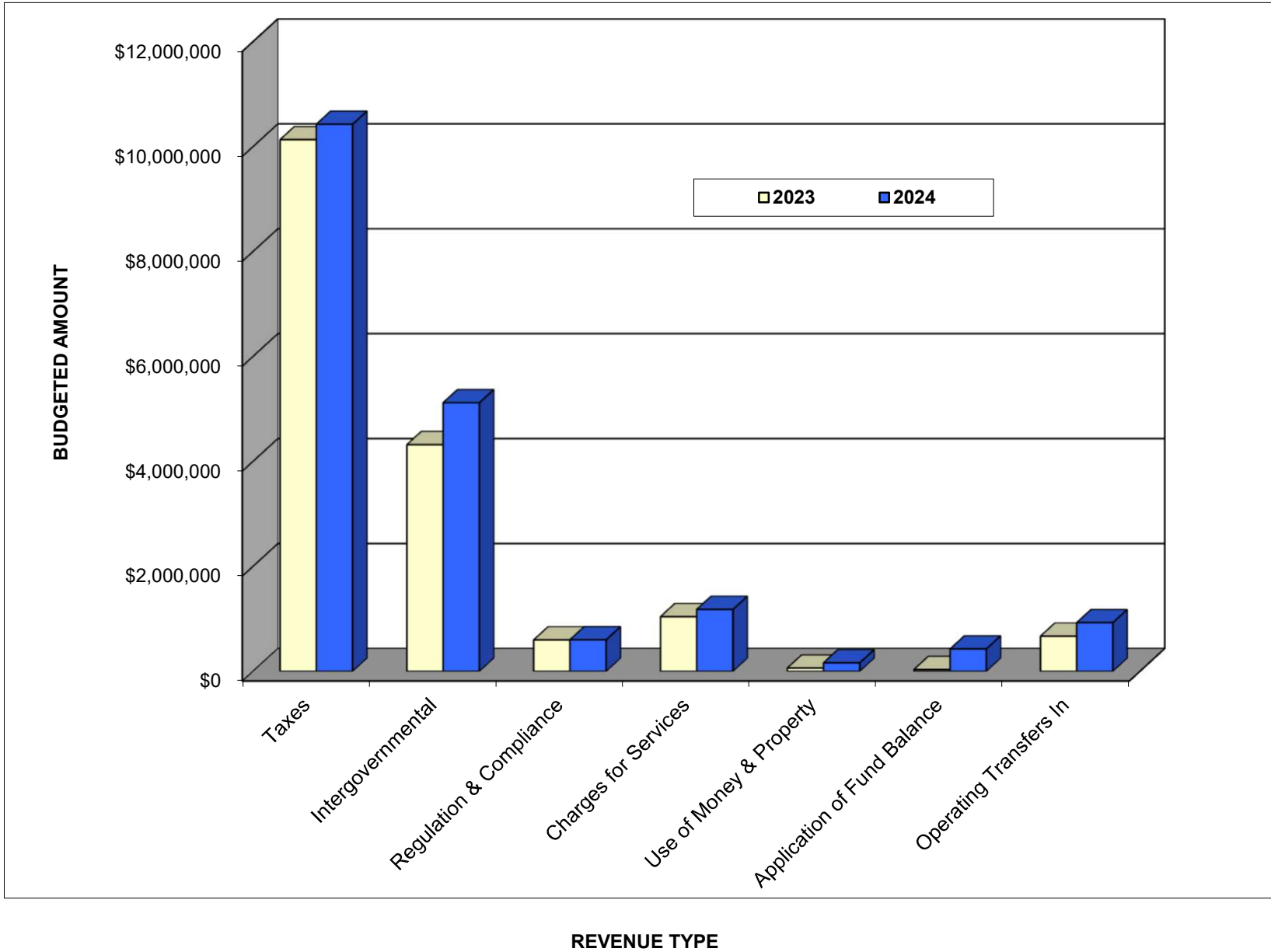
CITY OF KAUKAUNA
2024 BUDGET
GENERAL FUND
REVENUES - NON-COVERED SERVICE

DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
CHARGES FOR SERVICE					
General Government Fees					
Planning & Zoning Fees	1,000	1,250	1,000	1,200	1,000
General Government Fees	1,000	9	1,000	700	1,000
Real Estate Report Request Fees	14,000	12,100	14,000	12,275	14,000
Publication Fees	1,500	1,050	1,500	1,025	1,500
Law Enforcement Fees	3,000	80	3,000	256	3,000
Ambulance Fees - Covered Services	550,000	785,141	622,820	780,832	763,256
Other Public Safety	0	0	0	0	0
Highway & Street Dept Charges	150	650	150	1,316	150
Engineering Inspection Fees	0	0	0	0	0
Weed & Nuisance Control Charges	5,000	4,350	5,000	5,000	5,000
Alcohol & Drug Abuse Donations	1,500	316	1,500	750	1,500
Library Fines & Fees	7,000	7,719	7,000	6,704	7,000
Park Fees	0	309	200	100	200
1000 Islands User Fees	0	0	18,000	15,503	15,000
Community Center Fees	1,500	181	500	200	500
Swimming Pool Fees	135,000	123,023	100,000	111,774	159,775
Community Enrichment Event Fees	40,000	42,049	41,033	44,551	41,033
Recreation Fees	165,000	132,665	177,000	104,236	118,000
Plan Deposits	0	0	0	0	0
TOTAL CHARGES FOR SERVICE	925,650	1,110,893	993,703	1,086,422	1,131,914
USE OF MONEY & PROPERTY					
Interest on Investments	50,000	172,879	50,000	853,329	150,000
1000 Island Interest on Investments	0	0	6,000	6,000	7,500
Nicholas Farm Sign Rental	2,500	2,500	2,500	2,500	2,500
Sale of City Equipment	1,000	23,632	1,000	0	1,000
Insurance Recovery	0	8,490	0	21,500	0
TOTAL USE OF MONEY & PROPERTY	53,500	207,501	59,500	883,329	161,000
OPERATING TRANSFERS IN					
Grant Funds	1,000	10,622	1,000	4,122	1,000
Grignon Mansion Donations & Contributions	0	0	20,000	20,000	28,000
Grignon Mansion Community Foundation	0	0	7,000	7,000	7,000
1000 Island Donations & Contributions	0	0	15,000	15,000	15,000
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
Other Payments	5,000	11,863	7,600	33,570	7,600
Solid Waste Fund	186,000	186,000	229,000	152,000	229,000
Storm Water Utility	88,070	88,070	89,319	89,319	93,915
Sanitary Sewer Utility	122,654	122,654	123,581	123,581	128,803
Industrial Park Repayment	0	0	0	0	240,000
Kaukauna Utility Contribution	150,000	150,000	150,000	150,000	150,000
TOTAL OPERATING TRANSFERS IN	552,724	569,209	667,500	619,592	925,318
Application of Unassigned Fund Balance	410,000	0	32,000	0	425,000
TOTAL NON-COVERED SERVICES	12,490,803	12,355,452	13,506,111	14,280,372	14,793,547

CITY OF KAUKAUNA
2024 BUDGET
GENERAL FUND
REVENUE - COVERED SERVICE

DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
INTERGOVERNMENTAL					
Shared Revenue - Covered Services	2,170,162	2,169,627	2,168,948	2,168,948	2,726,936
Expend Restraint - Covered Services	180,010	180,010	208,846	208,846	274,352
Fire Insurance Dues - Covered Services	50,000	56,114	55,000	62,543	55,000
State Connecting Hwy Aid - Covered Services	32,287	32,287	32,328	32,328	39,286
General Transportation Aid - Covered Services	806,368	790,750	827,105	827,213	895,324
TOTAL INTERGOVERNMENTAL	3,238,827	3,228,788	3,292,228	3,299,879	3,990,898
CHARGES FOR SERVICE					
Fire Protection Fees - Covered Services	50	17	50	15	50
Garbage Collection - Covered Services	1,500	0	1,000	0	1,000
Recycling Proceeds	5,500	31,583	25,000	31,431	25,000
Snow Removal - Covered Services	15,000	21,555	20,000	28,143	20,000
TOTAL CHARGES FOR SERVICE	22,050	53,155	46,050	59,589	46,050
TOTAL - COVERED SERVICES	3,260,877	3,281,943	3,338,278	3,359,468	4,036,948
TOTAL REVENUE SOURCES	15,751,680	15,637,396	16,844,389	17,639,840	18,830,495

CITY OF KAUKAUNA
Comparison of Budgeted General Fund Revenues



CITY OF KAUKAUNA

2024 Budget
GENERAL FUND
EXPENDITURES - NON-COVERED SERVICE

DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
GENERAL GOVERNMENT					
Assessment	59,702	52,687	48,150	47,150	47,650
Auditing Services	28,000	18,156	28,000	30,371	27,500
City Attorney	135,962	142,925	154,171	150,307	212,473
City Clerk	253,976	260,700	263,051	261,872	271,196
Commissioners	4,574	4,573	4,573	4,573	4,573
Common Council	41,583	50,947	50,426	45,956	54,646
Community Enrichment	196,174	154,363	223,590	212,737	250,379
Elections	39,391	29,671	32,727	17,883	42,039
Finance	397,527	348,279	393,387	418,951	401,019
Human Resources	210,718	315,760	328,438	325,934	415,536
Information Technology	360,152	344,783	364,198	367,358	405,134
Mayor	210,334	202,921	211,417	201,182	220,800
Municipal Building Maintenance	109,531	113,070	116,150	103,025	114,500
Municipal Judge	41,394	40,836	47,669	47,757	53,634
Office Equipment & Supplies	15,600	23,663	17,600	16,300	19,800
Planning/Community Development	296,951	254,656	349,545	347,811	385,077
SPAR Building Maintenance	74,350	70,738	71,900	60,460	70,100
TOTAL GENERAL GOVERNMENT	2,475,919	2,428,730	2,704,992	2,659,627	2,996,056
PUBLIC SAFETY					
Ambulance	77,105	95,461	88,375	81,901	91,475
Building Inspection	173,941	277,658	296,015	214,688	219,492
Police	3,627,367	3,645,895	3,892,019	3,812,724	4,072,379
School Patrol	60,159	52,002	61,883	61,813	63,454
TOTAL PUBLIC SAFETY	3,938,572	4,071,017	4,338,292	4,171,126	4,446,800
HEALTH & SOCIAL SERVICES					
Alcohol & Other Drug Awareness	2,500	4,536	2,500	2,500	2,500
TOTAL HEALTH & SOCIAL SERVICES	2,500	4,536	2,500	2,500	2,500
TRANSPORTATION					
Bridge Maintenance	11,200	4,638	16,200	10,000	13,200
Bus Subsidies	22,000	23,199	22,000	44,000	44,000
Engineering	459,523	420,979	452,231	443,598	476,764
Equipment Maintenance & Replacement	87,425	90,629	92,425	79,550	92,200
Forestry	9,000	14,813	20,000	22,900	16,500
Street Department Administration	201,674	201,730	196,136	194,106	208,368
Street Lighting	210,600	242,578	210,200	242,200	241,000
Street Maintenance	2,238,166	2,087,850	2,224,156	2,217,418	2,349,101

CITY OF KAUKAUNA

2024 Budget
GENERAL FUND
EXPENDITURES - NON-COVERED SERVICE

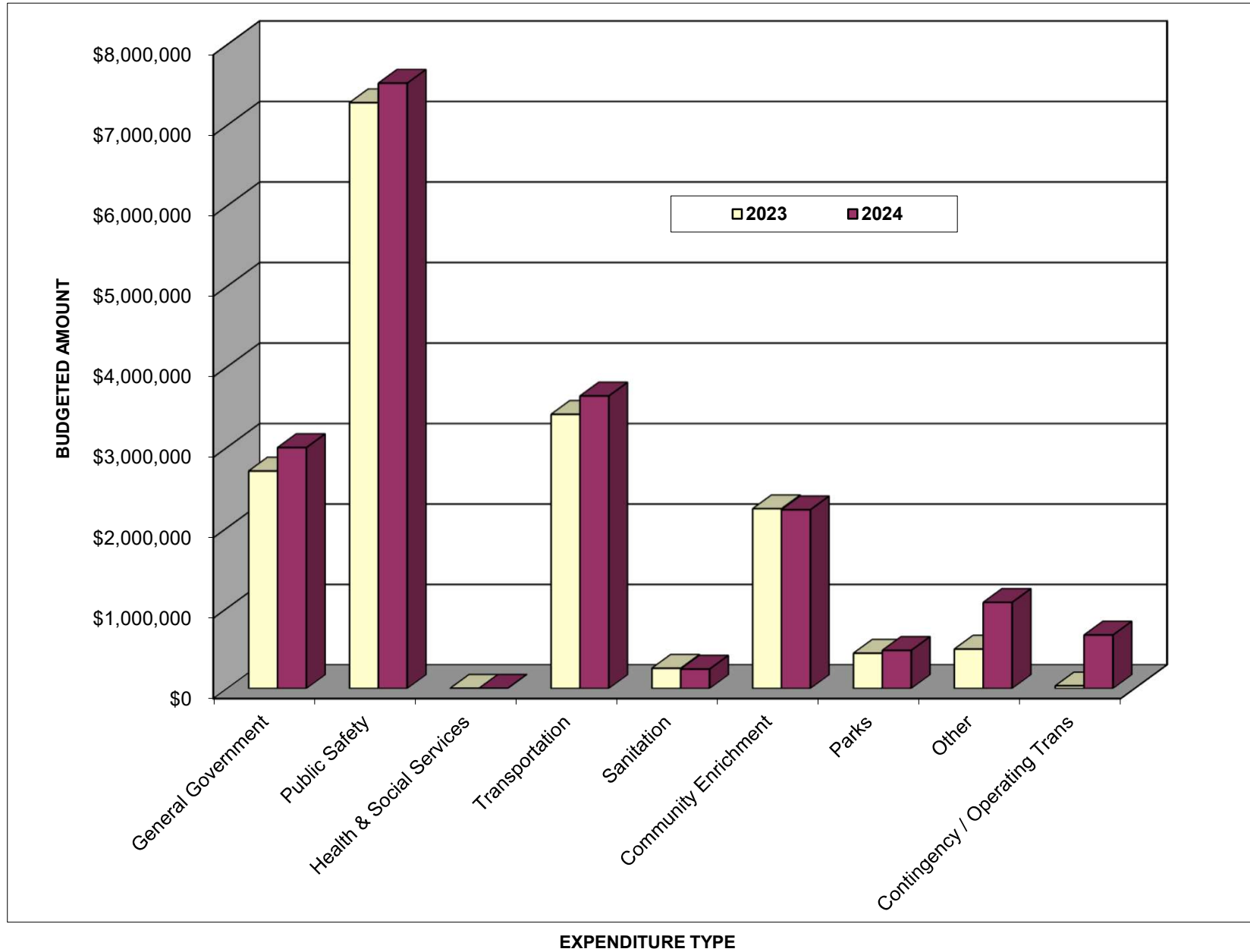
DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
TRANSPORTATION (CON'T)					
Street Signs & Markers	23,250	19,567	27,250	28,200	27,250
Traffic Controls	18,500	10,771	24,400	28,600	23,000
Weed Control	2,600	3,474	3,600	2,400	3,800
TOTAL TRANSPORTATION	3,283,938	3,120,227	3,288,598	3,312,972	3,495,183
COMMUNITY ENRICHMENT					
Adult Programs	148,443	138,060	162,428	130,757	137,857
Athletic Field	53,450	52,050	61,000	49,809	59,000
Civic Promotions	15,000	20,162	15,000	11,000	15,000
Community Center	3,600	1,566	3,600	2,000	3,000
Dance Classes	85,675	43,341	86,967	34,636	49,755
Grignon Mansion	0	0	81,138	79,207	75,111
Library	1,201,607	1,201,655	1,300,162	1,291,748	1,378,259
Swimming Pool	334,835	348,607	353,897	276,036	371,671
Youth Programs	149,737	128,708	171,828	110,648	133,630
TOTAL COMMUNITY ENRICHMENT	1,992,347	1,934,149	2,236,020	1,985,840	2,223,283
CONSERVATION & DEVELOPMENT OF NATURAL RESOURCES					
Parks	115,800	129,223	157,000	253,800	148,000
1000 Islands Environmental Center	0	0	281,618	282,492	325,706
TOTAL CONSERVATION	115,800	129,223	438,618	536,292	473,706
OTHER					
Health Insurance	268,666	268,326	304,252	303,210	873,331
Property & Liability Insurance	169,542	180,352	186,027	210,199	197,555
TOTAL OTHER	438,208	448,678	490,279	513,409	1,070,886
Contingent Expenditures	410,000	0	32,000	0	425,000
Transfer to Debt Service	0	0	0	0	240,000
SUB-TOTAL NON-COVERED SERVICES	12,657,284	12,136,561	13,531,299	13,181,766	15,373,414

CITY OF KAUKAUNA

2024 Budget
GENERAL FUND
EXPENDITURES - COVERED SERVICE

DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
PUBLIC SAFETY					
Fire	2,757,981	2,807,406	2,933,525	2,916,507	3,068,181
Fire Safety	7,265	5,290	7,365	5,370	6,600
TOTAL PUBLIC SAFETY	2,765,246	2,812,696	2,940,890	2,921,877	3,074,781
SANITATION					
Refuse Collection	91,300	117,973	112,400	92,300	101,800
Refuse Disposal	139,500	140,634	139,000	137,000	139,000
TOTAL SANITATION	230,800	258,608	251,400	229,300	240,800
TRANSPORTATION					
Snow & Ice Control	98,350	141,871	120,800	139,000	141,500
TOTAL TRANSPORTATION	98,350	141,871	120,800	139,000	141,500
SUB-TOTAL COVERED SERVICES	3,094,396	3,213,175	3,313,090	3,290,177	3,457,081
TOTAL EXPENDITURES	15,751,680	15,349,736	16,844,389	16,471,943	18,830,495

CITY OF KAUKAUNA
Comparison of Budgeted General Fund Expenditures



CITY OF KAUKAUNA

2024 BUDGET

GENERAL FUND

SUMMARY OF EXPENDITURES BY TYPE - NON-COVERED SERVICES

DESCRIPTION	PERSONNEL SERVICES	NON-PERSONNEL SERVICES	OUTLAY	TOTAL EXPENDITURES
GENERAL GOVERNMENT				
Assessment	150	47,500	-	47,650
Auditing Services	-	27,500	-	27,500
City Attorney	206,223	6,250	-	212,473
City Clerk	218,966	52,230	-	271,196
Commissioners	4,573	-	-	4,573
Common Council	45,271	9,375	-	54,646
Community Enrichment	197,779	52,600	-	250,379
Elections	25,689	16,350	-	42,039
Finance	315,333	85,686	-	401,019
Human Resources	373,943	41,593	-	415,536
Information Technology	129,958	275,176	-	405,134
Mayor	210,500	10,300	-	220,800
Municipal Service Building	-	109,500	5,000	114,500
Municipal Judge	38,484	13,650	1,500	53,634
Mailroom & Supplies	-	19,800	-	19,800
Planning/Community Development	347,997	34,580	2,500	385,077
SPAR Building Maintenance	-	70,100	-	70,100
TOTAL GENERAL GOVERNMENT	2,114,866	872,190	9,000	2,996,056
PUBLIC SAFETY				
Ambulance	-	87,475	4,000	91,475
Building Inspection	131,542	87,950	-	219,492
Police	3,723,300	244,649	104,430	4,072,379
School Patrol	62,204	1,250	-	63,454
TOTAL PUBLIC SAFETY	3,917,046	421,324	108,430	4,446,800
HEALTH & SOCIAL SERVICES				
Alcohol & Other Drug Awareness	-	2,500	-	2,500
TOTAL HEALTH & SOCIAL SERVICES	-	2,500	-	2,500
TRANSPORTATION				
Bridge Maintenance	-	13,200	-	13,200
Bus Subsidies	-	44,000	-	44,000
Engineering	461,314	10,350	5,100	476,764
Equip Maintenance & Replacement	-	92,200	-	92,200
Forestry	-	16,500	-	16,500
Street Department Administration	201,068	7,300	-	208,368
Street Lighting	-	241,000	-	241,000
Street Maintenance	2,230,101	118,000	1,000	2,349,101
Street Signs & Markers	-	27,250	-	27,250
Traffic Controls	-	15,000	8,000	23,000
Weed Control	-	3,800	-	3,800
TOTAL TRANSPORTATION	2,892,483	588,600	14,100	3,495,183

CITY OF KAUKAUNA

2024 BUDGET

GENERAL FUND

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

DESCRIPTION	PERSONNEL SERVICES	NON-PERSONNEL SERVICES	OUTLAY	TOTAL EXPENDITURES
COMMUNITY ENRICHMENT				
Adult Sports	121,697	16,160	-	137,857
Athletic Field	-	56,000	3,000	59,000
Civic Promotions	-	15,000	-	15,000
Community Center	-	3,000	-	3,000
Dance Classes	29,255	20,500	-	49,755
Grignon Mansion	66,341	8,770	-	75,111
Library	740,960	627,499	9,800	1,378,259
Swimming Pool	235,371	136,300	-	371,671
Youth Sports	88,630	45,000	-	133,630
TOTAL COMMUNITY ENRICHMENT	1,282,254	928,229	12,800	2,223,283
CONSERVATION & DEVELOPMENT OF NATURAL RESOURCES				
Parks	-	132,500	15,500	148,000
1000 Islands Environmental Center	240,506	82,900	2,300	325,706
TOTAL CONSERVATION	240,506	215,400	17,800	473,706
OTHER				
Health Insurance	873,331	-	-	873,331
Property & Liability Insurance	-	197,555	-	197,555
TOTAL OTHER	873,331	197,555	-	1,070,886
Contingent Expenditures		425,000		425,000
Transfer to Debt Service		240,000		240,000
SUB-TOTAL NON-COVERED SERVICES	11,320,486	3,890,798	162,130	15,373,414

CITY OF KAUKAUNA

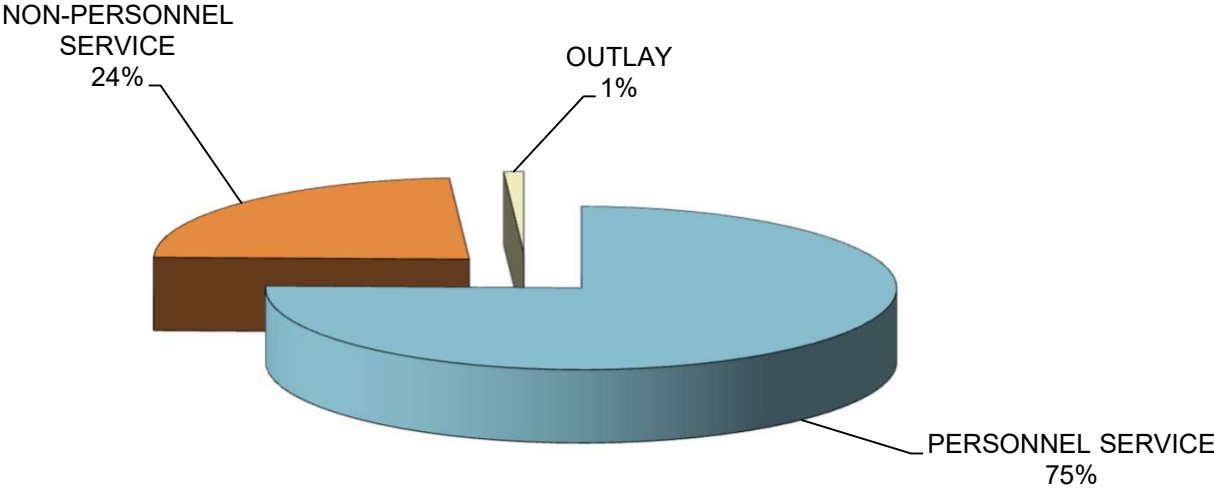
2024 BUDGET

GENERAL FUND

SUMMARY OF EXPENDITURES BY TYPE - COVERED SERVICES

DESCRIPTION	PERSONNEL SERVICES	NON-PERSONNEL SERVICES	OUTLAY	TOTAL EXPENDITURES
PUBLIC SAFETY				
Fire	2,870,556	167,625	30,000	3,068,181
Fire Safety	-	6,600	-	6,600
TOTAL PUBLIC SAFETY	2,870,556	174,225	30,000	3,074,781
TRANSPORTATION				
Snow & Ice Removal	-	141,500	-	141,500
TOTAL TRANSPORTATION	-	141,500	-	141,500
SANITATION				
Refuse Collection	-	101,800	-	101,800
Refuse Disposal	-	139,000	-	139,000
TOTAL SANITATION	-	240,800	-	240,800
SUB-TOTAL COVERED SERVICES	2,870,556	556,525	30,000	3,457,081
TOTAL EXPENDITURES	14,191,042	4,447,323	192,130	18,830,495

CITY OF KAUKAUNA
2024 Budgeted General Fund Expenditures by Type



CITY OF KAUKAUNA

2024 BUDGET

1000 ISLANDS ENVIRONMENTAL CENTER FUND (201)
REVENUES AND EXPENDITURES

DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
REVENUE					
Property Taxes	120,000	120,000			
Kaukauna School District Aids	15,000	15,000	15,000	15,000	15,000
Outagamie County Aids	15,000	15,000	10,000	10,000	10,000
Interest Income	6,000	7,120			
Center User Fees	18,000	15,068			
Donations & Contributions	22,000	43,176	20,000	15,000	15,000
TOTAL REVENUE	196,000	215,364	45,000	40,000	40,000
PERSONNEL SERVICES					
Wages & Salaries					
Regular Payroll	150,809	150,288			
Temporary Payroll	5,740	5,844			
Longevity Pay	364	332			
Fringe Benefits					
Retirement Plan	8,201	6,551			
Residency	5,918	6,034			
Social Security	11,620	9,116			
Group Health Insurance	23,401	23,314			
Group Life Insurance	322	266			
Workers Compensation	4,555	4,002			
TOTAL PERSONNEL SERVICES	210,930	205,747	0	0	0
NON-PERSONNEL SERVICES					
Travel/Training					
Travel - City Business	300	489			
Education & Memberships	3,000	840			
Center Maintenance					
Expendable Supplies	2,500	1,309			
Animal & Bird Care	2,000	1,537			
Programs	2,600	3,230			
Conservancy Zone Maintenance	7,500	6,787			
Purchased Service					
Communications	900	900			
Heating Fuels	3,500	2,179			
Water Sewer and Electric	11,000	7,873			
Maintenance - Buildings	8,000	30,948			
Maintenance - Automotive	500	297			
Contractual Services	8,000	12,193			
Supplies					
Office Supplies	1,500	409			
Postage	100	118			
Miscellaneous	4,000	4,514			
Transfer to General Fund	0		40,000	40,000	40,000
Restricted/Other	0	51,765			
TOTAL NONPERSONNEL SERVICES	55,400	125,387	40,000	40,000	40,000
TOTAL EXPENDITURES	266,330	331,134	40,000	40,000	40,000
OTHER FINANCING SOURCES					
Transfer from General Fund	0	38,357	0		0
TOTAL OTHER FINANCING SOURCES	0	38,357	0	0	0
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(70,330)	(77,413)	5,000	0	0

Cash Balance at December 31, 2022

0

Cash Balance at December 31, 2023

0

Cash Balance at December 31, 2024

0

CITY OF KAUKAUNA

2024 BUDGET

REDEVELOPMENT AUTHORITY, SPECIAL REVENUE FUND (206 & 218)

REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
REVENUE					
Loan Payments	100,000	159,917	105,000	128,391	105,000
Interest	16,000	29,525	12,000	56,942	48,000
TOTAL REVENUE	116,000	189,443	117,000	185,333	153,000
EXPENDITURES					
Economic Development	100,000	52,316	100,000	255,000	150,000
TOTAL EXPENDITURES	100,000	52,316	100,000	255,000	150,000
OTHER FINANCING SOURCES					
Application of Fund Balance	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	16,000	137,126	17,000	(69,667)	3,000

Cash Balance at December 31, 2022

1,047,288

Cash Balance at December 31, 2023

977,621

Cash Balance at December 31, 2024

980,621

CITY OF KAUKAUNA

2024 BUDGET

SPECIAL ASSESSMENT FUND (215)
REVENUE AND EXPENDITURE SUMMARY

DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
REVENUE					
Special Assessments	1,550,000	984,215	1,100,000	1,100,000	1,100,000
Interest On Special Assessments	130,000	104,056	130,000	190,000	175,000
TOTAL REVENUE	1,680,000	1,088,270	1,230,000	1,290,000	1,275,000
EXPENDITURES					
Sanitary Sewer Improvements	0	(60,759)	0	0	0
Street Improvements	825,000	667,000	304,000	179,301	1,500,000
Sidewalk Improvements	470,000	212,000	500,000	178,140	260,000
Utility Systems Improvements	200,000	252,000	200,000	360,339	325,000
TOTAL EXPENDITURES	1,495,000	1,070,241	1,004,000	717,780	2,085,000
OTHER FINANCING USES					
Operating Transfer to Debt Service	220,000	220,000	205,000	205,000	205,000
TOTAL OTHER FINANCING SOURCES	220,000	220,000	205,000	205,000	205,000
EXCESS (DEFICIT) OF REVENUE & OTHER FINANCING SOURCES OVER EXPEND.	(35,000)	(201,971)	21,000	367,220	(1,015,000)

Cash Balance at December 31, 2022 1,091,633

Cash Balance at December 31, 2023 1,458,853

Cash Balance at December 31, 2024 443,853

CITY OF KAUKAUNA
2024 BUDGET
 GRIGNON MANSION (219)
 REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
REVENUE					
Taxes	44,175	44,175			
Community Foundation	7,000	4,088	7,000	7,000	7,000
Donations, Grants, Contrirbtions	20,000	20,000	20,000	20,000	28,000
TOTAL REVENUE	71,175	68,263	27,000	27,000	35,000
PERSONNEL SERVICES					
Wages & Salaries					
Regular Payroll	50,341	50,359			
Temporary Payroll	0	0			
Longevity Pay	0	0			
Fringe Benefits					
Retirement Plan	3,398	3,277			
Residency	0	0			
Social Security	3,851	3,770			
Group Health Insurance	9,036	9,033			
Group Life Insurance	37	39			
Workers Compensation	1,757	1,581			
TOTAL PERSONNEL SERVICES	68,420	68,058	0	0	0
NON-PERSONNEL SERVICES					
Travel/Training					
Seminar Expenses	500	0			
Travel/City Business	500	0			
Purchased Services					
Heating Fuel	1,200	1,866			
Water Sewer and Electric	2,500	2,931			
Grant Matching Expenditures	0	950			
Maintenance Buildings	0	250			
Contractual Service	2,500	1,772			
Supplies					
Office Supplies	100	14			
Outlay - Office Equipment	0	0			
TOTAL NONPERSONNEL SERVICES	7,300	7,784	0	0	0
TOTAL EXPENDITURES	75,720	75,842	0	0	0
OTHER FINANCING USES					
Transfer to General Fund	0	(17,185)	27,000	27,000	35,000
TOTAL OTHER FINANCING SOURCES	0	(17,185)	27,000	27,000	35,000
EXCESS (DEFICIT) OF REVENUE, OTHER FINANCING USES & EXPENDITURES	(4,545)	9,606	0	0	0

Cash Balance at December 31, 2022

0

Cash Balance at December 31, 2023

0

Cash Balance at December 31, 2024

0

CITY OF KAUKAUNA
2024 BUDGET
SOLID WASTE FUND (220)
REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
REVENUE					
Recycling And Garbage Collection	370,000	375,519	375,000	377,000	380,000
Other Revenue	10,000	6,675	10,000	5,000	15,000
TOTAL REVENUE	380,000	382,194	385,000	382,000	395,000
EXPENDITURES					
General Supplies	10,000	31,015	10,000	15,000	10,000
Refuse Disposal	215,000	215,000	216,000	216,000	216,000
TOTAL EXPENDITURES	225,000	246,015	226,000	231,000	226,000
OTHER FINANCING USES					
Transfer to General Fund	186,000	186,000	229,000	152,000	229,000
TOTAL OTHER FINANCING SOURCES	186,000	186,000	229,000	152,000	229,000
EXCESS (DEFICIT) OF REVENUE, OTHER FINANCING USES & EXPENDITURES	(31,000)	(49,821)	(70,000)	(1,000)	(60,000)
Cash Balance at December 31, 2022	61,639				
Cash Balance at December 31, 2023				60,639	
Cash Balance at December 31, 2024					639

CITY OF KAUKAUNA

2024 BUDGET

VEHICLE REGISTRATION FEE FUND (221)
REVENUE AND EXPENDITURE SUMMARY

DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
REVENUE					
Registration Fee	170,000	146,451	170,000	153,586	165,000
TOTAL REVENUE	170,000	146,451	170,000	153,586	165,000
EXPENDITURES	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	0
OTHER FINANCING USES					
Operating Transfer to Debt Service	200,000	200,000	200,000	200,000	185,000
TOTAL OTHER FINANCING SOURCES	200,000	200,000	200,000	200,000	185,000
EXCESS (DEFICIT) OF REVENUE & OTHER FINANCING SOURCES OVER EXPEND.	(30,000)	(53,549)	(30,000)	(46,414)	(20,000)

Cash Balance at December 31, 2022

66,576

Cash Balance at December 31, 2023

20,162

Cash Balance at December 31, 2024

162

CITY OF KAUKAUNA

2024 BUDGET

REDHILL LANDFILL FUND (222)
REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
REVENUE					
Thilmany Mill	65,000	60,253	55,000	53,275	64,000
Nicolet Mill	22,000	18,966	20,000	22,748	22,000
TOTAL REVENUE	87,000	79,219	75,000	76,023	86,000
EXPENDITURES					
Contractual Services	0	2,066	0	0	
Park Equipment Outlay	150,000	0	0	0	175,000
Thilmany Tip Fee Expenditures	0	0	0	12,393	0
TOTAL EXPENDITURES	150,000	2,066	0	12,393	175,000
OTHER FINANCING USES					
Transfer to Capital Projects	0	50,000	50,000	50,000	50,000
TOTAL OTHER FINANCING SOURCES	0	50,000	50,000	50,000	50,000
EXCESS (DEFICIT) OF REVENUE, OTHER FINANCING USES & EXPENDITURES	(63,000)	27,152	25,000	13,631	(139,000)
Cash Balance at December 31, 2022	197,639				
Cash Balance at December 31, 2023				211,270	
Cash Balance at December 31, 2024					72,270

CITY OF KAUKAUNA

2024 BUDGET

NELSON CROSSING FUND (224)
REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
REVENUE					
Property Taxes	1,800	1,800	3,500	3,500	3,500
Village of Little Chute Reimbursement	716	0	1,486	1,414	1,487
TOTAL REVENUE	2,516	1,800	4,986	4,914	4,987
EXPENDITURES					
Boardwalk Bridge Insurance	1,182	1,182	2,552	2,528	2,553
Boardwalk Bridge - Utilities	250	203	420	300	420
Boardwalk Bridge Maintenance	0	226	2,000	0	2,000
TOTAL EXPENDITURES	1,432	1,610	4,972	2,828	4,973
OTHER FINANCING SOURCES					
Transfer from General Fund	0	1,600	0	0	0
TOTAL OTHER FINANCING SOURCES	0	1,600	0	0	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANCING USES & EXPENDITURES	1,084	1,790	14	2,086	14
Cash Balance at December 31, 2022	1,659				
Cash Balance at December 31, 2023				3,745	
Cash Balance at December 31, 2024					3,759

CITY OF KAUKAUNA

2024 BUDGET

DEBT SERVICE FUND (301)
REVENUE AND EXPENDITURE SUMMARY

DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
REVENUE					
Property Tax	3,783,090	3,783,090	4,222,817	4,222,817	4,435,704
Payment in Lieu of Tax	0	0	0	0	0
TOTAL REVENUE	3,783,090	3,783,090	4,222,817	4,222,817	4,435,704
EXPENDITURES					
Principal Payment	4,924,520	4,924,520	5,290,000	5,290,000	5,436,000
Interest Payment	1,433,025	1,433,024	1,624,330	1,624,330	1,882,920
Debt Service Fees	750	142,006	115,000	209,946	115,000
TOTAL EXPENDITURES	6,358,295	6,499,550	7,029,330	7,124,276	7,433,920
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(2,575,205)	(2,716,460)	(2,806,513)	(2,901,459)	(2,998,216)
OTHER FINANCING SOURCES					
Refinancing Outstanding Debt	0	0	0	0	0
Premium Issuance (Interest Payment)	228,293	292,346	220,000	274,113	220,000
Operating Transfer In	2,349,483	2,228,363	2,463,970	2,512,655	2,709,250
TOTAL OTHER FINANCING SOURCES	2,577,776	2,520,709	2,683,970	2,786,768	2,929,250
EXCESS (DEFICIT) OF REVENUE & OTHER FINANCING SOURCES OVER EXPENDITURES	2,571	(195,752)	(122,543)	(114,691)	(68,966)

Operating Transfers	2023	2024
TID #4	158,825	50,750
TID #5	973,745	937,585
TID #6	191,425	210,800
TID #8	493,963	602,040
TID #9	0	0
TID #10	69,550	77,888
TID #11	0	0
ERTIF	171,463	165,188
Municipal Service Building Fund (404)	48,685	35,000
Vehicle Registration Fee Fund (221)	200,000	185,000
Transfer from General Fund	0	240,000
TIF Debt Repayment	0	0
Special Assessment Fund (215)	205,000	205,000
	2,512,655	2,709,250

CITY OF KAUKAUNA
2024 BUDGET
INDUSTRIAL PARK FUND (401)
REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
REVENUE					
Interest Income	0	0	0	0	0
Other Revenue - Loan Repayment	0	0	0	0	0
Other Revenue - Land Sales	150,000	226,960	450,000	0	0
TOTAL REVENUE	150,000	226,960	450,000	0	0
EXPENDITURES					
Industrial Park Expenditures	1,000	852	1,000	1,875	1,000
TOTAL EXPENDITURES	1,000	852	1,000	1,875	1,000
OTHER FINANCING USES					
Repayment of Due To General Fund	0	0	0	0	240,000
Transfer to Debt Service Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	240,000
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	149,000	226,108	449,000	(1,875)	(241,000)

Cash Balance at December 31, 2022	319,455		
Cash Balance at December 31, 2023		317,580	
Cash Balance at December 31, 2024			76,580

CITY OF KAUKAUNA

2024 BUDGET
SPACE NEEDS FUND (403)
REVENUE AND EXPENDITURE SUMMARY

DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
REVENUE					
Property Taxes - General	0	0	0	0	0
Other Revenue	0	1,997	0	0	0
TOTAL REVENUE	0	1,997	0	0	0
EXPENDITURES					
Space Needs	295,587	98,534	0	0	0
TOTAL EXPENDITURES	295,587	98,534	0	0	0
OTHER FINANCING SOURCES					
Proceeds of General Obligation Notes	0	50,000	0	0	0
Transfer from Capital Projects Fund	0	109,059	0	0	0
TOTAL OTHER FINANCING SOURCES	0	159,059	0	0	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	(295,587)	62,521	0	0	0

Cash Balance at December 31, 2022	0		
Cash Balance at December 31, 2023		0	
Cash Balance at December 31, 2024			0

CITY OF KAUKAUNA

2024 BUDGET

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

DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
REVENUE					
Property Taxes - General	0	0	0	0	0
Interest Income	500	9,379	5,000	35,325	15,000
Other Revenue	0	0	0	0	0
TOTAL REVENUE	500	9,379	5,000	35,325	15,000
EXPENDITURES					
Municipal Service Building	0	1,087	612	612	612
TOTAL EXPENDITURES	0	1,087	612	612	612
OTHER FINANCING SOURCES					
RDA Lease Bond	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
OTHER FINANCING USES					
RDA Principal Payment	0	0	0	0	0
RDA Interest Payment	0	0	0	48,685	35,000
Transfer to Capital Projects Fund	0	15,250	0	0	0
TOTAL OTHER FINANCING SOURCES	0	15,250	0	48,685	35,000
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	500	(6,959)	4,388	(13,972)	(20,612)

Cash Balance at December 31, 2022 780,755

Cash Balance at December 31, 2023 766,783

Cash Balance at December 31, 2024 746,171

CITY OF KAUKAUNA

2024 BUDGET

ErTID #1 FUND (450)

REVENUE & EXPENDITURE SUMMARY

"Lehrer LandFill"

DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
REVENUE					
Property Taxes - TIF	82,165	90,664	113,616	113,616	112,698
Personal Property State Aid	0	0	0	0	0
Other Revenue	0	0	0	0	0
TOTAL REVENUE	82,165	90,664	113,616	113,616	112,698
EXPENDITURES					
Remediation Cost	200	16,625	2,500	16,000	2,500
Marketing & Administration	150	481	500	150	500
TOTAL EXPENDITURES	350	17,106	3,000	16,150	3,000
OTHER FINANCING SOURCES					
Transfer From TID#6 as Recipient TID	270,068	270,068	270,068	270,068	420,000
TOTAL OTHER FINANCING SOURCES	270,068	270,068	270,068	270,068	420,000
OTHER FINANCING SOURCES (USES)					
Repayment of Due To Debt Service Fund	0	0	0	0	0
Transfer to Debt Service Fund	152,056	152,056	171,463	171,463	165,188
TOTAL OTHER FINANCING SOURCES	152,056	152,056	171,463	171,463	165,188
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	199,827	191,570	209,222	196,072	364,511

Cash Balance at December 31, 2022 (558,653)

Cash Balance at December 31, 2023 (362,582)

Cash Balance at December 31, 2024 1,929

CITY OF KAUKAUNA

2024 BUDGET

TAX INCREMENTAL DISTRICT #4 FUND (464)

REVENUE & EXPENDITURE SUMMARY

"Downtown District"

DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
REVENUE					
Property Taxes - TIF	113,051	124,744	3,813	3,813	130,099
Personal Property State Aid	4,929	4,929	4,929	4,929	4,929
State Computer Aids	3,492	3,492	3,492	3,492	3,492
Interest Income	200	0	0	0	0
Other Revenue	0	0	0	0	0
TOTAL REVENUE	121,672	133,166	12,234	12,235	138,520
OTHER FINANCING SOURCES					
G.O. Borrowing	0	0	0	0	0
Transfer From TID#6 as Recipient TID	88,393	88,393	0	0	0
TOTAL OTHER FINANCING SOURCES	88,393	88,393	0	0	0
EXPENDITURES					
Miscellaneous	0	3,269	28,000	8,100	20,000
Marketing & Administration	150	4,838	5,000	700	500
Developers Incentives	0	0	30,000	0	0
Storm Sewer Improvements	0	0	0	0	0
TOTAL EXPENDITURES	150	8,107	63,000	8,800	20,500
OTHER FINANCING USES					
Transfer to Debt Service Fund	77,100	77,100	158,825	158,075	50,750
Repayment of Due To Debt Service	121,120	0	0	0	0
Repayment of Due To General Fund	0	0	60,000	60,000	0
TOTAL OTHER FINANCING SOURCES	198,220	77,100	218,825	218,075	50,750
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	11,695	136,352	(269,591)	(214,640)	67,270

Cash Balance at December 31, 2022

426,514

Cash Balance at December 31, 2023

211,874

Cash Balance at December 31, 2024

279,144

CITY OF KAUKAUNA

2024 BUDGET

TAX INCREMENTAL DISTRICT #5 FUND (465)

REVENUE & EXPENDITURE SUMMARY

"Commerce Crossing" (Former Dog Track Site)

DESCRIPTION	2022		2023		2024
	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
REVENUE					
Property Taxes - TIF	415,013	457,940	244,374	244,374	382,356
Personal Property State Aid	1,828	1,828	1,828	1,828	1,828
State Computer Aids	152	152	152	152	152
In Lieu of Tax - Medical Facility	109,000	105,351	105,000	105,000	107,000
Interest Income	0	0	0	0	0
Other Revenue (Land Sales)	0	5,000	864,750	935,958	500,000
TOTAL REVENUE	525,993	570,271	1,216,104	1,287,312	991,336
OTHER FINANCING SOURCES					
G.O. Borrowing	0	0	0	1,700,000	6,000,000
Transfer From TID#6 as Recipient TID	537,500	537,500	537,500	537,500	240,000
TOTAL OTHER FINANCING SOURCES	537,500	537,500	537,500	2,237,500	6,240,000
EXPENDITURES					
Property Acquisition	1,300	1,742	1,450	1,000	1,450
Marketing & Administration	150	150	150	7,000	150
Developers' Incentive	0	0	0	323,000	7,377,000
TOTAL EXPENDITURES	1,450	1,892	1,600	331,000	7,378,600
OTHER FINANCING USES					
Transfer to Debt Service Fund	862,714	862,714	973,745	973,745	937,585
Repayment of Due To Debt Service	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	862,714	862,714	973,745	973,745	937,585
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	199,329	243,166	778,259	2,220,067	(1,084,849)

Cash Balance at December 31, 2022 (3,973,127)

Cash Balance at December 31, 2023 (1,753,060)

Cash Balance at December 31, 2024 (2,837,909)

CITY OF KAUKAUNA

2024 BUDGET

TAX INCREMENTAL DISTRICT #6 FUND (466)

REVENUE & EXPENDITURE SUMMARY

"N.E.W. Industrial Park"

DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
REVENUE					
Property Taxes - TIF	846,158	933,683	902,746	902,746	954,704
Personal Property State Aid	5,227	5,227	5,227	5,227	5,227
State Computer Aids	7,750	7,750	7,750	7,750	7,750
Interest Income	50	1	0	0	0
Other Revenue - Loan Repayment	13,933	77,012	0	0	0
TOTAL REVENUE	873,118	1,023,672	915,723	915,722	967,681
EXPENDITURES					
Marketing & Administration	150	111	20,000	20,000	18,000
Infrastructure Improvements	2,400	0	2,400	2,400	2,400
Storm Sewer Improvements	0	0	0	0	0
TOTAL EXPENDITURES	2,550	111	22,400	22,400	20,400
OTHER FINANCING USES					
Transfer to Debt Service Fund	196,675	196,675	191,425	191,425	210,800
Transfer to TID ERTID #1	270,068	270,068	270,068	270,068	420,000
Transfer to Fund 464 (TID #4)	88,393	88,393	0	0	0
Transfer to Fund 465 (TID #5)	537,500	537,500	537,500	537,500	240,000
TOTAL OTHER FINANCING SOURCES	1,092,636	1,092,636	998,993	998,993	870,800
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	(222,068)	(69,075)	(105,671)	(105,671)	76,481

Cash Balance at December 31, 2022

84,881

Cash Balance at December 31, 2023

(20,790)

Cash Balance at December 31, 2024

55,691

CITY OF KAUKAUNA

2024 BUDGET

TAX INCREMENTAL DISTRICT #8 FUND (468)

REVENUE & EXPENDITURE SUMMARY

"The Gustman (Grand Kakalin) Site"

DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
REVENUE					
Property Taxes - TIF	105,955	116,914	80,517	80,517	127,358
Personal Property State Aid	732	732	732	732	732
State Computer Aids	13,913	13,913	13,913	13,913	13,913
Interest Income	2,500	50,907	1,500	70,000	5,000
Other Revenue - Loan Repayment	0	0	80,747	80,747	80,747
TOTAL REVENUE	123,100	182,466	177,409	245,909	227,750
OTHER FINANCING SOURCES					
G.O. Borrowing	0	0	3,055,000	0	0
TOTAL OTHER FINANCING SOURCES	0	0	3,055,000	0	0
EXPENDITURES					
Trails & Walking Bridge	0	0	0	0	0
Marketing & Administration	2,013	14,411	5,000	150	150
Library Garden	0	0	0	0	0
Developers Incentives	0	3,158,750	3,600,000	0	0
Infrastructure Improvements	0	0	0	0	0
TOTAL EXPENDITURES	2,013	3,173,161	3,605,000	150	150
OTHER FINANCING USES					
Bond Issuance Expense	0	0	0	0	0
Transfer to Debt Service Fund	469,143	469,143	493,963	493,963	602,040
Repayment of Due To General Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	469,143	469,143	493,963	493,963	602,040
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	(348,056)	(3,459,838)	(866,554)	(248,204)	(374,440)

Cash Balance at December 31, 2022 (163,111)

Cash Balance at December 31, 2023 (411,315)

Cash Balance at December 31, 2024 (785,755)

CITY OF KAUKAUNA

2024 BUDGET

TAX INCREMENTAL DISTRICT #9 FUND (469)

REVENUE & EXPENDITURE SUMMARY

"Between the Parks"

DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
REVENUE					
Property Taxes - TIF	27,089	29,891	28,821	28,821	37,813
Personal Property State Aid	220	220	220	220	220
State Computer Aids	0	0	0	0	0
Interest Income	0	0	0	0	0
Other Revenue	0	0	0	0	0
TOTAL REVENUE	27,309	30,111	29,041	29,041	38,033
OTHER FINANCING SOURCES					
G.O. Borrowing	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXPENDITURES					
Marketing & Administration	150	150	150	150	150
Infrastructure Improvements	20,000	20,000	20,000	20,000	0
TOTAL EXPENDITURES	20,150	20,150	20,150	20,150	150
OTHER FINANCING USES					
Transfer to Debt Service Fund	0	0	0	0	0
Repayment of Due To General Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	7,159	9,961	8,891	8,891	37,883

Cash Balance at December 31, 2022 (99,245)

Cash Balance at December 31, 2023 (90,354)

Cash Balance at December 31, 2024 (52,472)

CITY OF KAUKAUNA

2024 BUDGET

TAX INCREMENTAL DISTRICT #10 FUND (470)

REVENUE & EXPENDITURE SUMMARY

"The Donary Project"

DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
REVENUE					
Property Taxes - TIF	89,629	98,899	95,269	95,269	178,200
State Computer Aids	0	0	0	0	0
Interest Income	0	0	0	0	0
Other Revenue	0	0	0	0	0
TOTAL REVENUE	89,629	98,899	95,269	95,269	178,200
OTHER FINANCING SOURCES					
G.O. Borrowing	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXPENDITURES					
Marketing & Administration	150	150	150	150	150
Infrastructure Improvements	0	0	0	0	0
TOTAL EXPENDITURES	150	150	150	150	150
OTHER FINANCING USES					
Transfer to Debt Service Fund	50,675	50,675	69,550	69,550	77,888
Repayment of Due To General Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	50,675	50,675	69,550	69,550	77,888
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	38,804	48,074	25,569	25,569	100,163

Cash Balance at December 31, 2022 (117,238)

Cash Balance at December 31, 2023 (91,669)

Cash Balance at December 31, 2024 8,494

CITY OF KAUKAUNA

2024 BUDGET

TAX INCREMENTAL DISTRICT #11 FUND (471)

REVENUE & EXPENDITURE SUMMARY

"The Bernatello Project"

DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
REVENUE					
Property Taxes - TIF	0	0	87,727	87,727	153,331
State Computer Aids	0	0	0	0	0
Interest Income	0	0	0	0	0
Other Revenue	0	0	0	0	0
TOTAL REVENUE	0	0	87,727	87,727	153,331
OTHER FINANCING SOURCES					
G.O. Borrowing	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXPENDITURES					
Marketing & Administration	0	2,160	150	150	150
Infrastructure Improvements	0	0	0	0	0
TOTAL EXPENDITURES	0	2,160	150	150	150
OTHER FINANCING USES					
Transfer to Debt Service Fund	0	0	0	0	0
Repayment of Due To General Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	0	(2,160)	87,577	87,577	153,181

Cash Balance at December 31, 2022 (15,274)

Cash Balance at December 31, 2023 72,303

Cash Balance at December 31, 2024 225,484

CITY OF KAUKAUNA

2024 BUDGET

TAX INCREMENTAL DISTRICT #12 FUND (472)

REVENUE & EXPENDITURE SUMMARY

"Uptown/Downtown"

DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
REVENUE					
Property Taxes - TIF	0	0	0	0	0
State Computer Aids	0	0	0	0	0
Interest Income	0	0	0	20,000	15,000
Other Revenue	0	0	0	0	0
TOTAL REVENUE	0	0	0	20,000	15,000
OTHER FINANCING SOURCES					
G.O. Borrowing	0	0	0	3,055,000	0
TOTAL OTHER FINANCING SOURCES	0	0	0	3,055,000	0
EXPENDITURES					
Marketing & Administration	0	0	0	5,500	10,150
Infrastructure Improvements	0	0	0	0	0
Developers' Incentive	0	0	0	3,600,000	0
TOTAL EXPENDITURES	0	0	0	3,605,500	10,150
OTHER FINANCING USES					
Transfer to Debt Service Fund	0	0	0	0	0
Repayment of Due To General Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	0	0	0	(530,500)	4,850

Cash Balance at December 31, 2022

0

Cash Balance at December 31, 2023

(530,500)

Cash Balance at December 31, 2024

(525,650)

CITY OF KAUKAUNA
2024 BUDGET
SUBDIVISION FEES FUND (701)
REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
REVENUE					
Property Taxes	0	115	100	3,847	3,000
Subdivision Fee	30,000	5,473	20,000	7,021	54,000
Interest Income	0	0	0	0	0
Other Revenue	0	0	0	0	0
TOTAL REVENUE	30,000	5,588	20,100	10,868	57,000
OTHER FINANCING SOURCES					
G.O. Borrowing	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXPENDITURES					
District Expenditures					
Infrastructure Improvements	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	0
OTHER FINANCING USES					
Transfer to Debt Service Fund	0	0	0	0	0
Repayment of Due To General Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	30,000	5,588	20,100	10,868	57,000

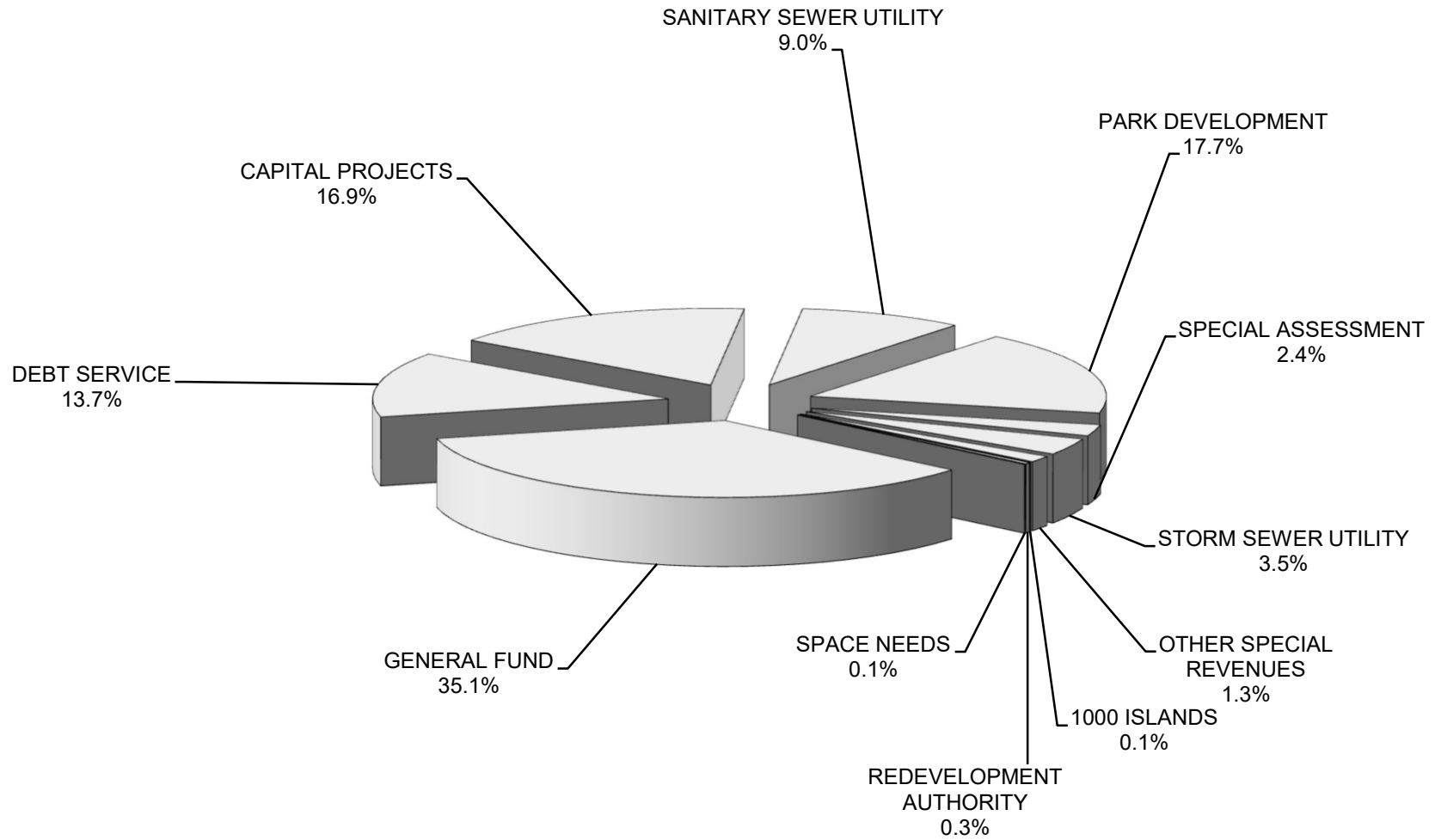
Cash Balance at December 31, 2022	181,143		
Cash Balance at December 31, 2023		192,011	
Cash Balance at December 31, 2024			249,011

CITY OF KAUKAUNA

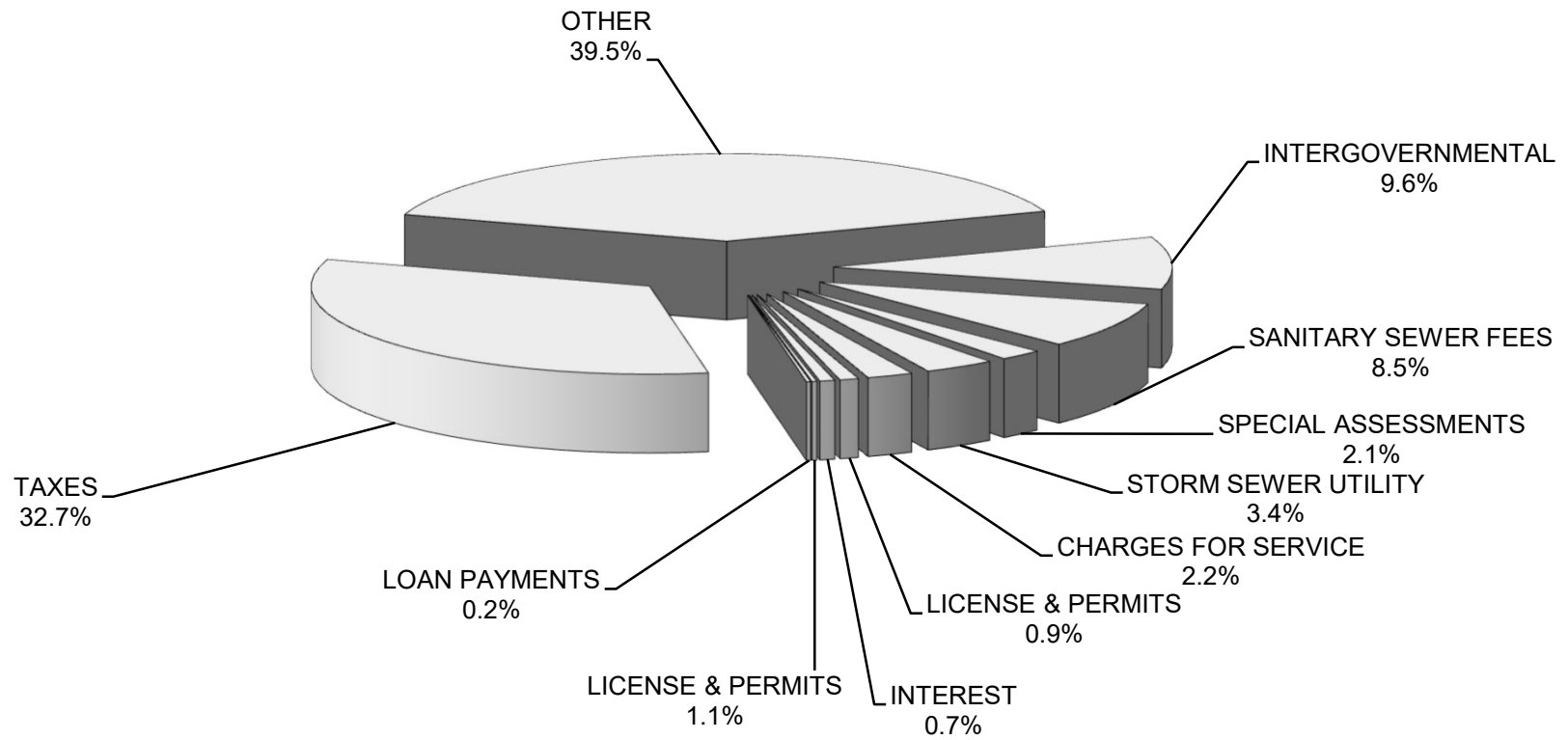
2024 BUDGET
 BUDGETED REVENUE SOURCES - ALL FUNDS

	GENERAL FUND	1000 ISLANDS	REDEVELOP AUTHORITY	DEBT SERVICE	CAPITAL PROJECTS	GRIGNON MANSION	SPECIAL ASSESSMENT	OTHER SPECIAL REVS	TAX INCREMENT DISTRICTS	STORM SEWER UTLY	SANITARY SEWER UTLY	TOTAL
TAXES	10,425,614	0	0	4,435,704	500,000	0	0	6,500	2,183,559	0	0	17,551,377
SPECIAL ASSESSMENTS	0	0	0	0	0	0	1,100,000	0	0	0	0	1,100,000
INTERGOVERNMENTAL	5,116,199	0	0	0	0	0	0	0	38,242	0	0	5,154,442
SANITARY SEWER SERVICE FEES	0	0	0	0	0	0	0	0	0	0	4,560,000	4,560,000
STORM SEWER SERVICE FEES	0	0	0	0	0	0	0	0	0	1,816,101	0	1,816,101
LICENSE AND PERMITS	476,400	0	0	0	0	0	0	0	0	5,000	0	481,400
COURT FINES AND FORFEITURES	123,000	0	0	0	0	0	0	0	0	0	0	123,000
CHARGES FOR SERVICE	1,177,964	0	0	0	0	0	0	0	0	0	0	1,177,964
INTEREST	157,500	0	48,000	0	0	0	175,000	0	0	3,000	2,500	386,000
LOAN PAYMENTS	0	0	105,000	0	0	0	0	0	0	0	0	105,000
OTHER	1,353,818	40,000	0	2,929,250	8,546,000	35,000	0	701,487	7,260,747	50,000	275,000	21,191,302
TOTAL REVENUE SOURCES	18,830,495	40,000	153,000	7,364,954	9,046,000	35,000	1,275,000	707,987	9,482,548	1,874,101	4,837,500	53,646,585

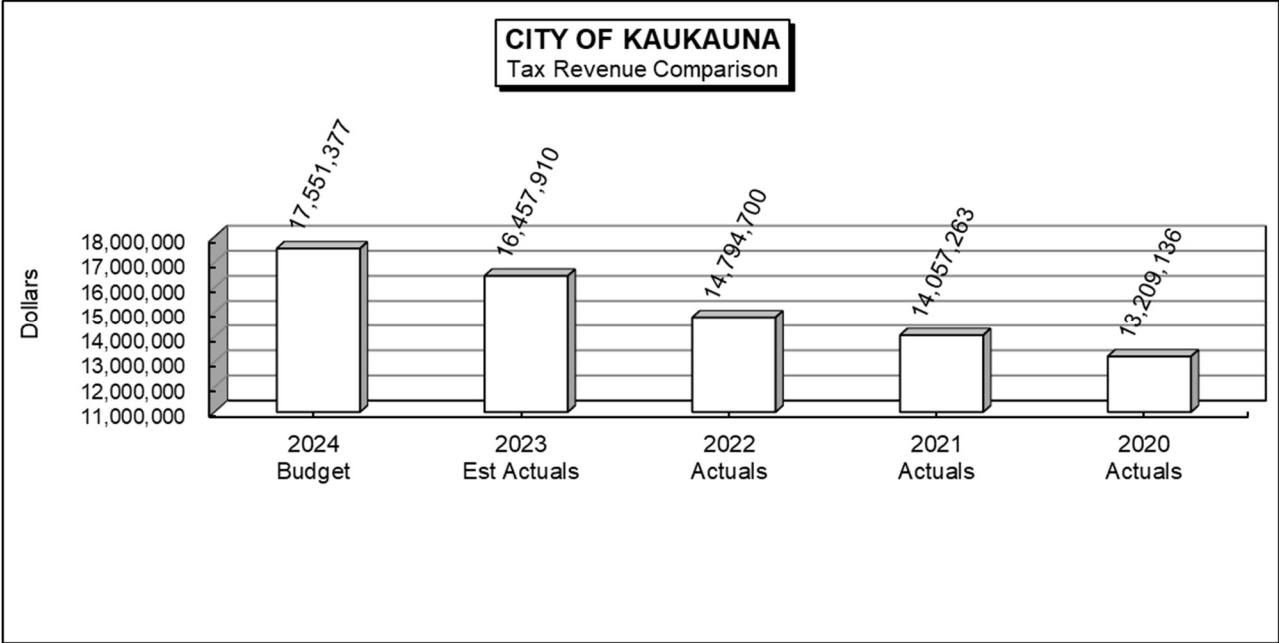
CITY OF KAUKAUNA
2024 Budgeted Revenues - All Funds



CITY OF KAUKAUNA
2024 Budgeted Revenues by Source - All Funds



CITY OF KAUKAUNA
2024 BUDGET
REVENUE COMPARISON BY REVENUE SOURCE

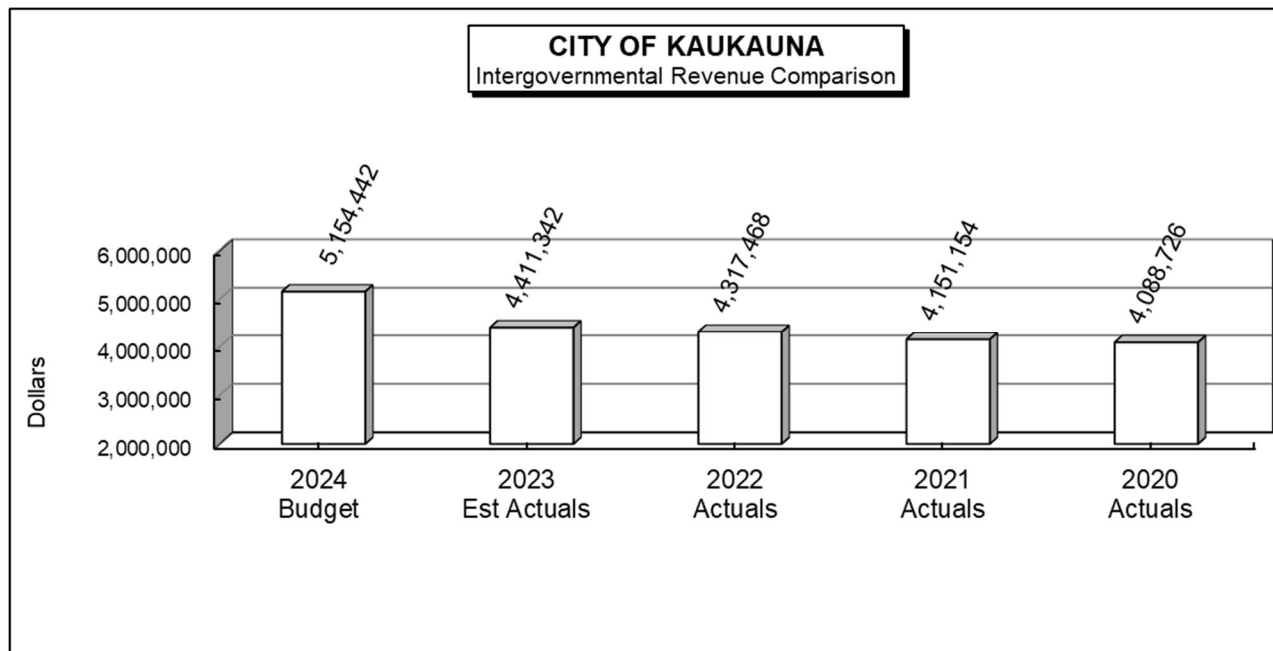


There are three primary sources of tax revenue for the City. Property tax, which includes tax on real estate and personal property, is the largest and most significant revenue source. Property tax represents 77.2% of all budgeted taxes and 42.7% of all general fund revenue sources budgeted. The property tax levy is budgeted to increase \$696,257 or 5.7% for 2024. 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.

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 of education, this revenue source is also likely to fluctuate. In 2024, this tax represents 10.6% 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 \$225,000 for 2024.

CITY OF KAUKAUNA
2024 BUDGET
REVENUE COMPARISON BY REVENUE SOURCE



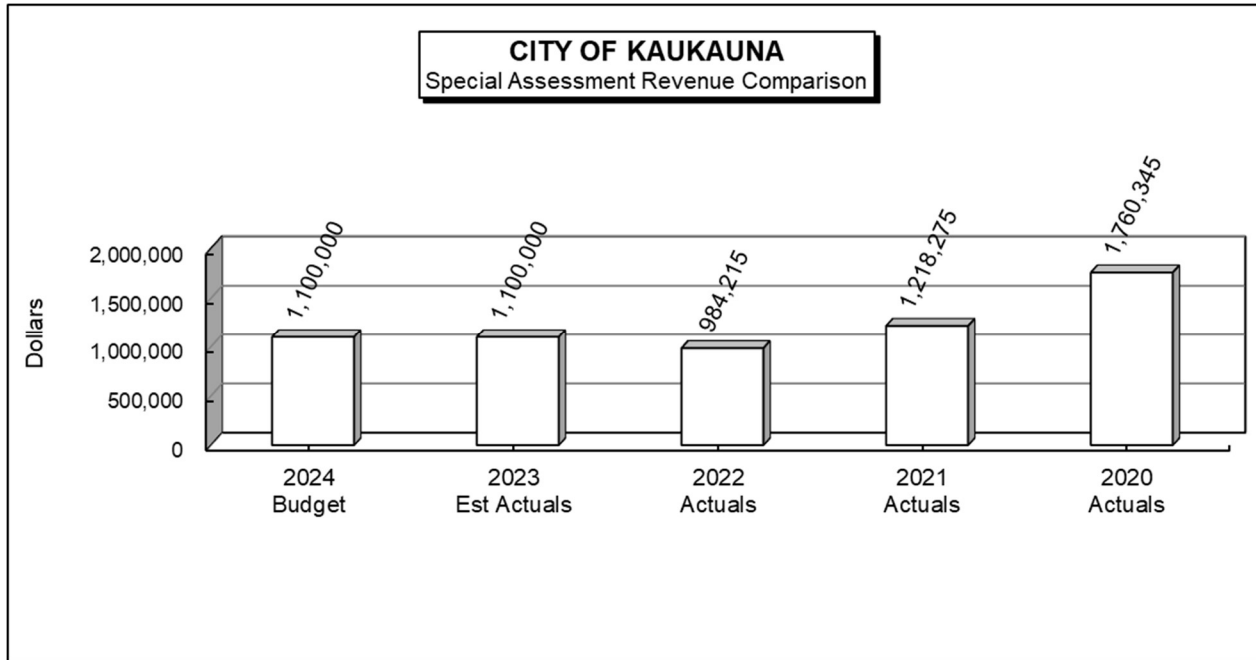
Intergovernmental revenues are comprised of state shared revenue, state fire insurance dues, state law enforcement grants, state highway aids, county aids and local school district subsidy of the City's Environmental Center. There was some volatility with this revenue source back in 2015. This source seems to have stabilize with a consistent aid amount from year to year since 2015. The graph above shows a slight 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 53.3% of all intergovernmental revenues in the general fund and 27.2% of all general fund revenues. State shared revenue is budgeted to increase for the 2024 budget due to the Act 12 funding. 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 \$1,391,972 for 2024 and accounts for 7.4% of all general fund revenue sources. This source is expected to increase by \$119,274 or 9.6% when compared to 2023.

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.

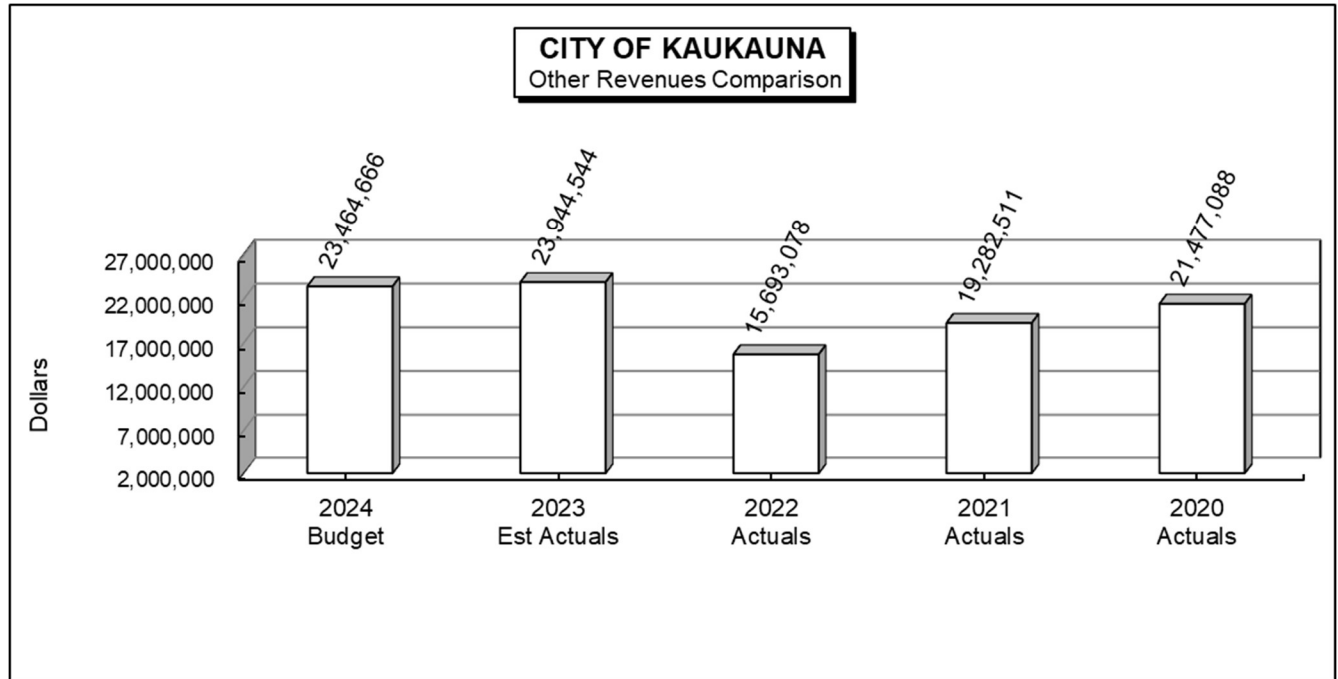
CITY OF KAUKAUNA
2024 BUDGET
REVENUE COMPARISON BY REVENUE SOURCE



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.

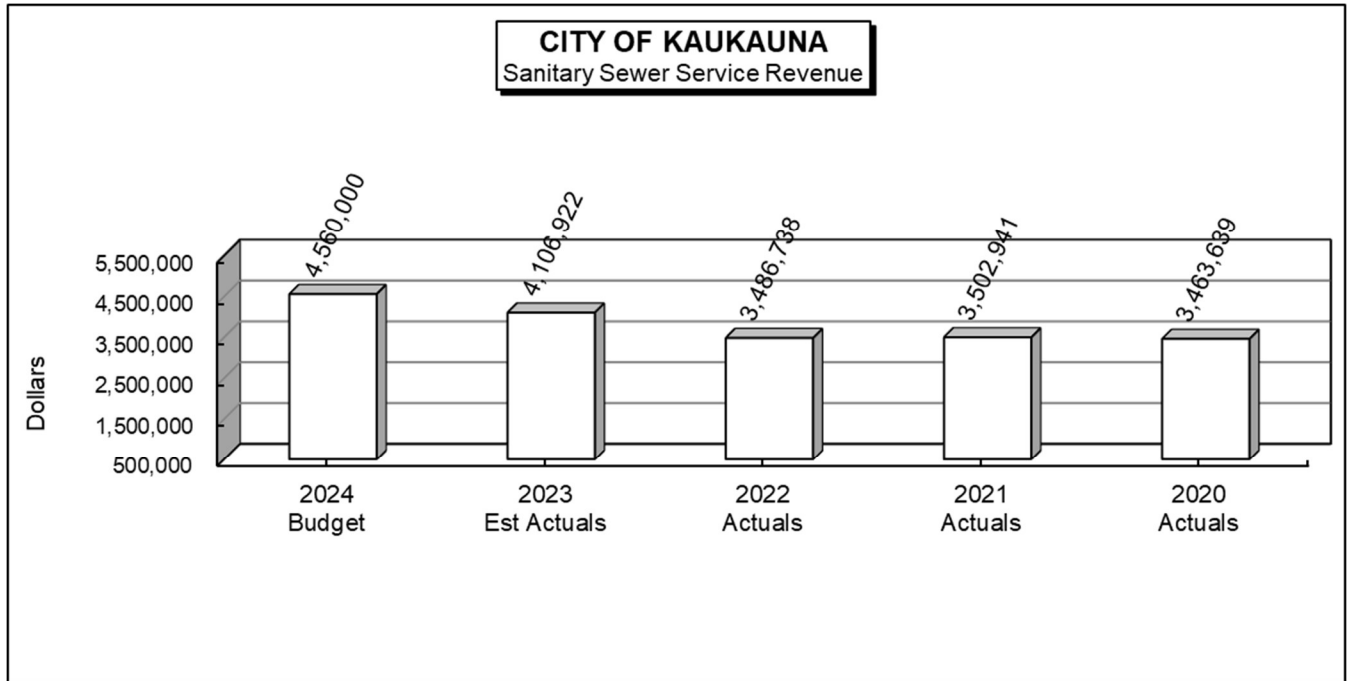
CITY OF KAUKAUNA

2024 BUDGET REVENUE COMPARISON BY REVENUE SOURCE



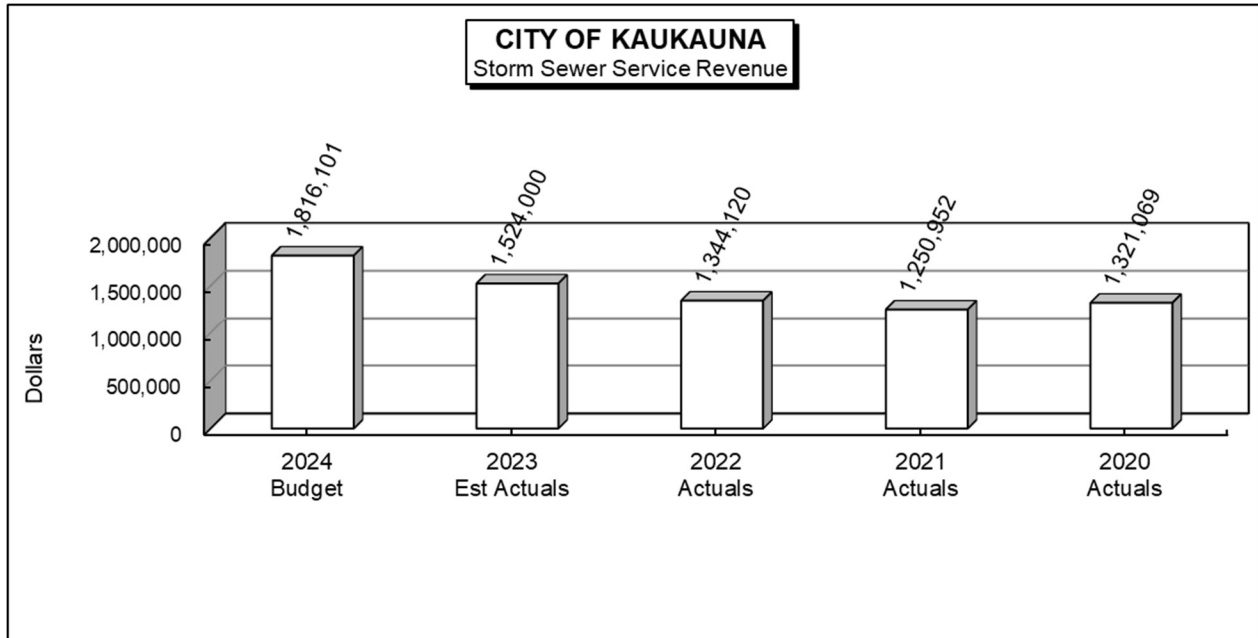
Other revenue sources consist of regulation and compliance revenues, charges for service other than sewer user fees, use of property and money and operating transfers. Some of the smaller components within this revenue source such as building permits, police fines, swimming pool user fees and interest 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
2024 BUDGET
REVENUE COMPARISON BY REVENUE SOURCE



The City established a separate Sanitary Sewer Utility beginning January 1, 2012 to account for sanitary sewer system operations. The revenue is established at a level sufficient to recover annual operating costs and to maintain adequate reserves. This revenue source has increased significantly several years ago due to a significant plant expansion at the Heart of the Valley Metropolitan Sewerage District; however, sewerage treatment costs have been relatively stable since 2010. The sewer user volume rate was last changed \$8.75 per 100 cu. Ft. effective July 1, 2023. It will remain at this level for the 2024 budget year.

CITY OF KAUKAUNA
2024 BUDGET
REVENUE COMPARISON BY REVENUE SOURCE



The City established a Storm Sewer Utility beginning in 2009 with the first user rate starting in 2010 to fund and account for the construction and maintenance of mandated storm water quality improvement and retention facilities. The revenue is established at a level sufficient to recover annual operating costs and to maintain adequate reserves. This revenue source has increased significantly in the first three years but has remained relatively stable since 2013. The equivalent residential unit (ERU) rate was most recently changed to \$9.80 per ERU per month beginning July 2023. Since inception, the system has grown as are the expenses to operate the system. The rate is budgeted to increase to \$10.50 per ERU beginning in January 2024. The rate being charged needs to cover the expenses to ensure the fund is sustainable long into the future.



CITY OF KAUKAUNA

2024 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 35.8% of the City's legal debt limit. At the end of 2023, 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 63.6% of the legal limit at year end 2023. Based on planned capital improvements and debt schedule payoff this is expected to continue its downward trend in 2023.

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 \$4,500,000 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

2024 BUDGET
SUMMARY OF INDEBTEDNESS, PRINCIPAL ONLY
AS OF DECEMBER 31, 2023

DESCRIPTION	ORIGINAL PRINCIPAL AMOUNT	INTEREST RATE	OUTSTANDING BALANCE DEC. 31, 2023	PRINCIPAL TO BE RETIRED 2024	OUTSTANDING BALANCE DEC. 31, 2024
GENERAL OBLIGATION					
2014 General Obligation Notes	1,300,000	2.49%	350,000	350,000	0
2015 General Obligation Notes	3,550,000	2.71%	1,200,000	560,000	640,000
2015 General Obligation Notes	1,650,000		975,000	200,000	775,000
2016 General Obligation Notes	1,525,000	2.23%	200,000	200,000	0
2017 General Obligation Notes	8,050,000	2.46%	4,715,000	1,005,000	3,710,000
2018 General Obligation Notes	3,680,000	2.92%	3,285,000	500,000	2,785,000
2019 General Obligation Notes	5,025,000	2.23%	4,200,000	300,000	3,900,000
2020 General Obligation Notes	6,750,000	1.32%	6,400,000	150,000	6,250,000
2021 General Obligation Notes	5,200,000	1.54%	5,000,000	100,000	4,900,000
2022 General Obligation Notes	6,000,000	3.62%	5,900,000	100,000	5,800,000
2023 General Obligation Notes	3,240,000	3.68%	3,240,000	0	3,240,000
2023B General Obligation Notes	5,520,000	4.25%	5,520,000	0	5,520,000
TOTAL GENERAL OBLIGATION DEBT			40,985,000	3,465,000	37,520,000
TAX INCREMENTAL DISTRICT NO. 4					
2014 General Obligation Notes	350,000	2.68%	50,000	50,000	0
TOTAL TAX INCREMENTAL DISTRICT NO. 4			50,000	50,000	0
TAX INCREMENTAL DISTRICT NO. 5					
2019B Refund of 2010 General Obligation Bonds	6,030,000	2.83%	4,930,000	280,000	4,650,000
2020A General Obligation Notes	3,050,000	1.32%	1,750,000	500,000	1,250,000
TOTAL TAX INCREMENTAL DISTRICT NO. 5			6,680,000	780,000	5,900,000
TAX INCREMENTAL DISTRICT NO. 6					
2007 General Obligation Notes (2015 Refi)	2,435,000	2.38%	460,000	200,000	260,000
TOTAL TAX INCREMENTAL DISTRICT NO. 6			460,000	200,000	260,000
ENVIRONMENTAL REMEDIATION TID NO. 1					
2014 General Obligation Notes	1,000,000	3.51%	150,000	150,000	0
2018A General Obligation Note	100,000	2.87%	75,000	10,000	65,000
TOTAL ENVIRONMENTAL REMEDIATION TID NO. 1			225,000	160,000	65,000
TAX INCREMENTAL DISTRICT NO. 8					
2017A General Obligation Notes	200,000	2.68%	85,000	20,000	65,000
2017 General Obligation Notes	1,565,000	2.23%	905,000	120,000	785,000
2018A General Obligation Notes	850,000	2.88%	660,000	100,000	560,000
2019B General Obligation Note	275,000	2.83%	275,000	0	275,000
2021B General Obligation Note (Taxable)	3,680,000	1.70%	3,320,000	275,000	3,045,000
TOTAL TAX INCREMENTAL DISTRICT NO. 8			5,245,000	515,000	4,730,000
TAX INCREMENTAL DISTRICT NO. 10					
2018 General Obligation Notes	570,000	2.92%	445,000	65,000	380,000
TOTAL TAX INCREMENTAL DISTRICT NO. 10			445,000	65,000	380,000
TOTAL GENERAL OBLIGATION DEBT			54,090,000	5,235,000	48,855,000
REVENUE BONDS					
SANITARY SEWER UTILITY					
2013 Revenue Bonds	1,950,000	3.67%	775,000	150,000	625,000
2015 Revenue Bonds	1,225,000	3.48%	650,000	75,000	575,000
2016 Revenue Bonds	1,225,000	2.37%	725,000	75,000	650,000
2018 Revenue Bonds	1,190,000	2.37%	975,000	50,000	925,000
2022 Revenue Bonds	8,095,000	4.52%	8,020,000	75,000	7,945,000
TOTAL SANITARY SEWER UTILITY			11,145,000	425,000	10,720,000
STORM SEWER UTILITY					
2016 Revenue Bonds	1,350,000	2.20%	800,000	100,000	700,000
2022 Revenue Bonds	9,140,000	4.45%	8,890,000	250,000	8,640,000
TOTAL STORM SEWER UTILITY			9,690,000	350,000	9,340,000
LEASE REVENUE BONDS					
2015 RDA Lease	10,500,000	3.88%	7,225,000	425,000	6,800,000
TOTAL Lease Revenue Bonds			7,225,000	425,000	6,800,000

CITY OF KAUKAUNA

2024 Budget

ANNUAL PRINCIPAL AND INTEREST DEBT SERVICE REQUIREMENTS
AS OF DECEMBER 31, 2023

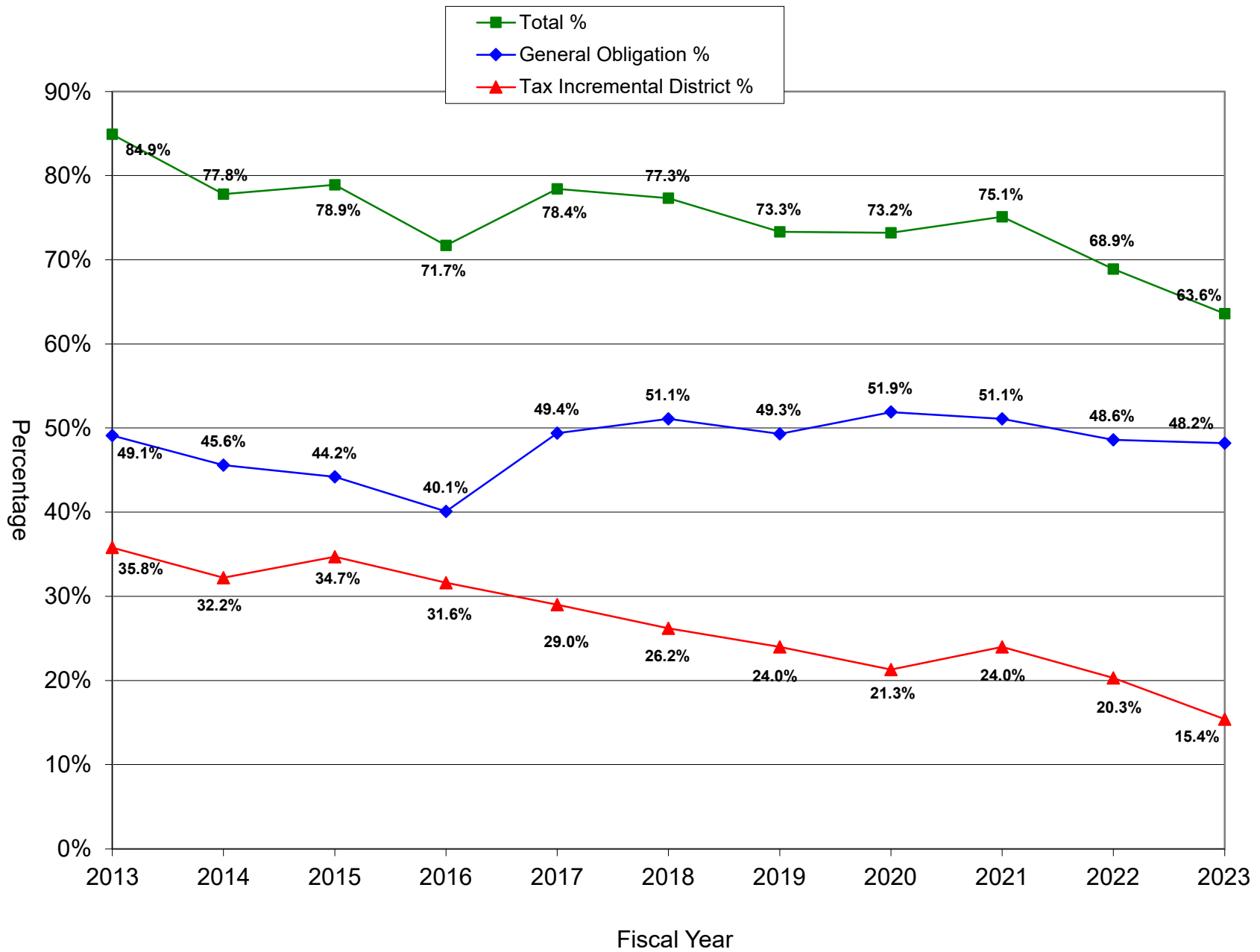
YEAR	DEBT SERVICE FUND	TAX INCREMENTAL DISTRICT #4 DEBT	TAX INCREMENTAL DISTRICT #5 DEBT	TAX INCREMENTAL DISTRICT #6 DEBT	TAX INCREMENTAL DISTRICT #8 DEBT	TAX INCREMENTAL DISTRICT #10 DEBT	ENVIRONMENTAL REMEDIALTION TID DEBT	STORM WATER UTILITY DEBT	SANITARY SEWER UTILITY DEBT	GRAND TOTAL
2024	5,383,710	50,750	937,585	210,800	602,040	77,888	165,188	857,648	870,439	9,156,047
2025	5,248,569	0	656,200	263,900	1,038,803	95,638	16,813	746,898	878,939	8,945,758
2026	5,381,694	0	1,121,800	0	1,987,028	98,013	16,363	756,054	863,845	10,224,796
2027	5,786,125	0	2,179,575	0	545,065	100,119	15,894	753,216	873,658	10,253,651
2028	10,524,638	0	2,202,188	0	538,153	111,788	20,325	759,673	882,001	15,038,764
2029	5,020,506	0	0	0	368,537	0	0	760,048	873,470	7,022,561
2030	5,205,100	0	0	0	385,812	0	0	753,198	870,320	7,214,430
2031	4,869,163	0	0	0	254,625	0	0	745,948	870,695	6,740,430
2032	3,752,425	0	0	0	0	0	0	743,298	864,645	5,360,368
2033	2,595,156	0	0	0	0	0	0	749,298	862,245	4,206,699
2034	538,156	0	0	0	0	0	0	743,548	858,438	2,140,141
	54,305,242	50,750	7,097,348	474,700	5,720,063	483,444	234,581	8,368,823	9,568,694	86,303,643

CITY OF KAUKAUNA

2024 BUDGET

SUMMARY OF LONG-TERM DEBT
AND PERCENT OF LEGAL DEBT LIMIT
FOR THE FISCAL YEARS 2014 THROUGH 2023

FISCAL YEAR END	EQUALIZED PROPERTY VALUE	LONG-TERM DEBT	PERCENT OF LEGAL DEBT LIMIT
2023	1,701,745,100	54,090,000	63.6%
2022	1,463,310,100	50,375,000	68.9%
2021	1,314,411,300	49,365,000	75.1%
2020	1,208,319,100	44,245,000	73.3%
2019	1,153,793,700	42,290,000	77.3%
2018	1,088,410,600	42,090,000	78.4%
2017	1,027,973,700	40,300,000	71.7%
2016	987,297,400	35,400,000	78.9%
2015	944,939,900	37,265,000	77.8%
2014	922,944,000	35,925,000	84.9%



CITY OF KAUKAUNA

2024 Budget

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

LEVY YEAR	POPULATION	EQUALIZED VALUE	TOTAL GENERAL OBLIGATION DEBT	PAYABLE FROM OTHER FUNDS	DEBT SUBJECT TO TAX LEVY	RATIO OF NET LEVIED DEBT TO EQUALIZED VALUE	NET LEVIED DEBT PER CAPITA
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
2013	15,715	896,096,700	38,025,000	21,999,659	16,025,341	1.79%	1,019.75
2012	15,627	898,369,100	40,325,000	23,504,531	16,820,469	1.87%	1,076.37

CITY OF KAUKAUNA

2024 BUDGET

RATIO OF GENERAL OBLIGATION DEBT SERVICE
TO BUDGETED GENERAL FUND EXPENDITURES

YEAR	PRINCIPAL	INTEREST	TOTAL G.O. DEBT SERVICE	BUDGETED GENERAL FUND EXPENDITURES	RATIO OF G.O. DEBT TO GENERAL EXPENDITURES
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%
2015	3,760,000	1,218,994	4,978,994	12,765,767	39.00%
2014	4,425,000	1,251,319	5,676,319	12,468,789	45.52%

CITY OF KAUKAUNA

2024 BUDGET
CURRENT AND FUTURE DEBT SERVICE REQUIREMENTS - PRINCIPAL ONLY

YEAR	TOTAL ACTUAL DEBT SERVICE REQUIREMENTS	TID #4 PAYMENTS	TID #5 PAYMENTS	TID #6 PAYMENTS	TID #8 PAYMENTS	TID #10 PAYMENTS	ERTIF PAYMENTS	VEHICLE REGISTRATION & SPCL ASMNT TRAN	STORM WATER UTILITY PAYMENTS	CURRENT PRINCIPAL ONLY TAX LEVY IMPACT	FUTURE DEBT SERVICE REQUIREMENTS	CURRENT AND FUTURE PRINCIPAL ONLY LEVY IMPACT
2024	5,660,000	50,000	780,000	200,000	515,000	65,000	160,000	185,000	126,000	3,304,000	0	3,304,000
2025	5,650,000	0	515,000	260,000	845,000	85,000	15,000	160,000	0	3,570,000	100,000	3,670,000
2026	7,085,000	0	1,000,000	0	1,920,000	90,000	15,000	160,000	0	3,700,000	200,000	3,900,000
2027	7,310,000	0	2,100,000	0	505,000	95,000	15,000	160,000	0	4,235,000	500,000	4,735,000
2028	12,395,000	0	2,175,000		510,000	110,000	20,000	160,000	0	9,200,000	700,000	9,900,000
2029	4,675,000	0	0	0	350,000	0	0	160,000	0	3,965,000	900,000	4,865,000
2030	5,000,000	0	0	0	375,000	0	0	160,000	0	4,265,000	1,100,000	5,365,000
2031	4,675,000	0	0	0	250,000	0	0	160,000	0	4,065,000	900,000	4,965,000
2032	3,465,000	0	0	0	0	0	0	160,000	0	3,105,000	1,900,000	5,005,000
2033	2,425,000	0	0	0	0	0	0	160,000	0	2,065,000	3,000,000	5,065,000
2034	425,000	0	0	0	0	0	0	160,000	0	65,000	5,000,000	5,065,000
2035	425,000	0	0	0	0	0	0	160,000	0	265,000	5,000,000	5,265,000
2036	425,000	0	0	0	0	0	0	160,000	0	265,000	5,000,000	5,265,000
2037	425,000	0	0	0	0	0	0	160,000	0	265,000	5,000,000	5,265,000
	60,040,000	50,000	6,570,000	460,000	5,270,000	445,000	225,000	2,265,000	126,000	42,334,000	29,300,000	71,634,000

The future debt service amounts above assume borrowing \$5.5 million in 2024, \$5 million in 2025 and \$5.5 million 2026



CITY OF KAUKAUNA
2024 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. More recently capital borrow was used to address the space needs throughout the city.

As the city finishes up the space needs projects in 2020 the capital borrow will continue to be around the \$2,500,000 to \$3,000,000 per year to maintain infrastructure, replace equipment and update parks. 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 2024 through 2027.

Future Perspective: The schedule on page 5-9 indicates consistent debt service requirements for the foreseeable future and is based on \$4,500,000 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

2024 BUDGET

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

PROJECTED FUND BALANCE AS OF DECEMBER 31, 2023

DESCRIPTION	BALANCE
BALANCE AS OF JANUARY 1, 2023	
Assigned for Subsequent Years Expenditures	4,026,851
PROJECTED CHANGE IN FUND BALANCE FROM OPERATIONS	
Revenues & Other Financing Sources	10,317,616
Expenditures	<u>(4,395,220)</u>
SUBTOTAL	5,922,396
PROJECTED BALANCE AS OF DECEMBER 31, 2023	
Assigned for Subsequent Years Expenditures	<u>9,949,247</u>

CITY OF KAUKAUNA

2024 Budget

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

DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
REVENUE					
State Gants	0	0	0	0	0
Other Revenue	0	0	0	54,787	0
Interest	1,000	57,202	25,000	113,780	25,000
TOTAL REVENUE	1,000	57,202	25,000	168,567	25,000
EXPENDITURES					
Street Improvement	1,770,000	2,779,658	3,000,000	1,322,460	2,500,000
Property Acquisition	0	0	0	0	0
Sidewalk Replacement	180,000	0	180,000	180,558	200,000
Miscellaneous	0	0	0	0	0
TOTAL EXPENDITURES	1,950,000	2,779,658	3,180,000	1,503,018	2,700,000
OTHER FINANCING SOURCES					
Proceeds of General Obligation Notes	1,950,000	2,462,500	2,820,000	2,561,000	1,510,000
Transferred from Special Assessment Fund	1,295,000	929,000	804,000	357,441	1,760,000
TOTAL OTHER FINANCING SOURCES	3,245,000	3,391,500	3,624,000	2,918,441	3,270,000
EXCESS (DEFICIT) OF REV. & OTHER FINANC- ING SOURCES OVER EXPENDITURES	1,296,000	669,045	469,000	1,583,991	595,000

Cash Balance at December 31, 2022 (433,300)

Cash Balance at December 31, 2023 1,150,691

Cash Balance at December 31, 2024 1,745,691

CITY OF KAUKAUNA

2024 Budget
EQUIPMENT CAPITAL PROJECTS FUND (421)
REVENUES & EXPENDITURES SUMMARY

DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
REVENUE					
State Gants	0	0	0	0	0
Other Revenue	0	4,250	0	0	0
Interest	1,000	22,929	10,000	30,631	15,000
TOTAL REVENUE	1,000	27,179	10,000	30,631	15,000
EXPENDITURES					
Police Department	0	0	0	0	0
Fire Department	460,000	152,035	158,158	46,927	100,000
Ambulance	0	291,375	290,000	0	0
Building Inspection	0	0	60,000	0	0
Engineering	27,000	0	0	0	0
Equip Maintenance & Replace	470,000	588,821	730,000	312,800	401,000
Public Library	0	0	0	0	0
Parks	0	0	0	0	0
Swimming Pool	0	0	0	0	0
1000 Island Center	0	0	0	0	60,000
Other General Govt Outlay	0	0	0	0	0
TOTAL EXPENDITURES	957,000	1,032,230	1,238,158	359,727	561,000
OTHER FINANCING SOURCES					
Proceeds of General Obligation Notes	900,000	1,138,500	491,000	372,000	2,396,000
Transferred from Special Assessment Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	900,000	1,138,500	491,000	372,000	2,396,000
EXCESS (DEFICIT) OF REV. & OTHER FINANC- ING SOURCES OVER EXPENDITURES	(56,000)	133,449	(737,158)	42,904	1,850,000

Cash Balance at December 31, 2022	456,290		
Cash Balance at December 31, 2023		499,194	
Cash Balance at December 31, 2024			2,349,194

CITY OF KAUKAUNA

2024 Budget

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

DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
REVENUE					
Property Taxes - General	0	0	500,000	500,000	500,000
State Gants	0	95,000	75,000	0	0
Other Revenue	0	38,351	20,000	25,000	20,000
Interest	800	51,615	25,000	140,000	25,000
TOTAL REVENUE	800	184,966	620,000	665,000	545,000
EXPENDITURES					
Grignon Mansion Buildings	300,000	225,654	146,600	9,976	0
Grignon Mansion Equipment	0	0	0	0	0
Parks Buildings	0	41,386	496,000	38,000	580,000
Parks Equipment	150,000	17,216	0	1,000	0
Parks Trails and Bridges	560,000	26,204	1,050,000	26,500	600,000
Parks Sidewalk	0	0	300,000	0	300,000
Parks Property Acquisition	0	0	0	0	0
Swimming Pool Buildings	1,975,000	125,229	4,200,000	2,200,000	5,000,000
Swimming Pool Equipment	0	0	0	0	0
Swimming Pool Sidewalks	0	0	0	0	0
1000s Island Buildings	0	13,397	80,000	15,000	0
1000s Island Trails and Bridges	0	0	0	0	0
Parks Outlay Trails & Walking Bridges	1,250,000	2,032	0	0	0
Fox River Board Walk	0	424,623	0	0	0
TOTAL EXPENDITURES	4,235,000	875,741	6,272,600	2,290,476	6,480,000
OTHER FINANCING SOURCES					
Proceeds of General Obligation Notes	4,235,000	2,285,000	2,010,000	5,790,000	975,000
Transferred from Special Assessment Fund	0	0	50,000	50,000	50,000
Transferred from Capital Project Fund	0	0	580,000	0	1,000,000
TOTAL OTHER FINANCING SOURCES	4,235,000	2,285,000	2,640,000	5,840,000	2,025,000
EXCESS (DEFICIT) OF REV. & OTHER FINANCING SOURCES OVER EXPENDITURES	800	1,594,226	(3,012,600)	4,214,524	(3,910,000)

Cash Balance at December 31, 2022

2,981,647

Cash Balance at December 31, 2023

7,196,171

Cash Balance at December 31, 2024

3,286,171

CITY OF KAUKAUNA

2024 Budget

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

DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
REVENUE					
State Gants	0	0	0	0	0
Other Revenue	0	0	0	0	0
Interest	1,500	13,249	10,000	49,000	10,000
Sale of Municipal Land	0	742,798	300,000	256,977	250,000
TOTAL REVENUE	1,500	756,047	310,000	305,977	260,000
EXPENDITURES					
Fire/Public Works Maint Building	0	0	0	0	0
Fire/Public Works Maint Miscellaneous	0	0	0	0	0
Municipal Building Miscellaneous	0	15,046	14,000	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	0	0
Street Signs & Markers Miscellaneous	700,000	385,072	215,000	225,000	0
Traffic Controls Buildings	0	0	0	0	0
Traffic Controls Miscellaneous	0	4,045	30,000	0	30,000
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	64,000	43,920	79,000	17,000	250,000
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	0	0	0	0	20,000
TOTAL EXPENDITURES	764,000	448,082	338,000	242,000	300,000
OTHER FINANCING SOURCES					
Proceeds of General Obligation Notes	664,000	64,000	29,000	17,000	495,000
Transferred from Other Funds	0	15,250	0	0	0
TOTAL OTHER FINANCING SOURCES	664,000	79,250	29,000	17,000	495,000
OTHER FINANCING USES					
Transfer to Capital Project Fund	0	109,059	580,000	0	1,000,000
TOTAL OTHER FINANCING SOURCES	0	109,059	580,000	0	1,000,000
EXCESS (DEFICIT) OF REV. & OTHER FINANCING SOURCES OVER EXPENDITURES	(98,500)	278,157	(579,000)	80,977	(545,000)

Cash Balance at December 31, 2022

1,022,214

Cash Balance at December 31, 2023

1,103,191

Cash Balance at December 31, 2024

558,191

CITY OF KAUKAUNA
CAPITAL PROJECTS 2024-2028

updated 9/14/2023

YEAR	Fund	CLASSIFICATIONS/ DESCRIPTORS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	SUBDIVISION FEE FUND	OTHER
2024		EQUIPMENT							
	421 - Equipment	Replace Deweze hill mower	\$48,000	\$48,000					
	421 - Equipment	Replace 1991 John Deere Grader #21	\$500,000	\$500,000					
	421 - Equipment	Athletic Field Groomer (new fleet)	\$26,000	\$26,000					
	421 - Equipment	Replace 2008 Skid Steer Loader (Fleet #30)	\$50,000	\$50,000					
	421 - Equipment	Platform Ladder Truck	\$1,700,000	\$1,700,000					
	421 - Equipment	Replace 2000 Pick Up Truck #19 with EV - Environmental Center	\$60,000	\$60,000					
	421 - Equipment	Concrete buster for backhoe (new attachment)	\$12,000	\$12,000					
2024		PARK & POOL IMPROVEMENTS							
	422- Parks and Pools	Park Pavilion Updates - Park TBD	\$600,000	\$600,000					
	422- Parks and Pools	Plazas 1st & 2nd Street Ally	\$400,000	\$375,000					\$25,000
	422- Parks and Pools	Municipal Tree Replacement / Reforestation - EAB	\$50,000	\$25,000					\$25,000
2024		STORM SEWER*							
	601 - Storm	Quinney/Metoxen Street Area Phase 2	\$400,000		\$50,000	\$350,000			
	601 - Storm	Alley Storm Sewer Downtown	\$100,000		\$10,000	\$90,000			
	601 - Storm	Glenview Avenue Storm Sewer	\$350,000			\$350,000			
	601 - Storm	Kenneth Ave Storm Sewer (Possibly Move based on Grant determination)	\$300,000			\$300,000			
	601 - Storm	Erosion Control / Remediation - Shoreline/Outfalls/Streambank	\$35,000			\$35,000			
2024		SANITARY SEWER*							
	602- Sanitary	Thilmany Interceptor (Change to MS 6 Wet Well?)	\$90,000		\$10,000		\$80,000		
	602- Sanitary	Kenneth Avenue/3rd Street	\$600,000		\$100,000		\$500,000		
	602- Sanitary	Kaukauna Street Area Relay (Kaukauna, Brothers, Division, Oviatt) Tob. to Taylor	\$1,300,000		\$200,000		\$1,100,000		
2024		STREET PAVING							
		New Concrete Streets							
		Reconstruction							
	420 - Streets and Sidewalk	Quinney/Metoxen Street Area Phase 2	\$1,500,000	\$750,000	\$750,000				
	420 - Streets and Sidewalk	Alley Paving Downtown	\$250,000	\$150,000	\$100,000				
	420 - Streets and Sidewalk	Pool Road and Parking Lot	\$225,000	\$225,000					
	420 - Streets and Sidewalk	Horseshoe Parking Lot	\$60,000	\$60,000					
	420 - Streets and Sidewalk	3rd Avenue & Kenneth Avenue (3rd to 10th) (Possibly Move based on Grant determination)	\$2,600,000	\$1,900,000	\$700,000				
	420 - Streets and Sidewalk	Asphalt overlay Kenneth Ave	\$400,000	\$100,000	\$0		\$150,000		\$150,000
	420 - Streets and Sidewalk	Concrete Street Patch Program	\$200,000	\$200,000	\$0				
2024		SIDEWALKS							
	420 - Streets and Sidewalk	Replace Defective Walks	\$200,000	\$25,000	\$175,000				
2024		MISCELLANEOUS							
	423 - Buildings and Misc	Library Offices/Soring Machine/Workroom Redesign	\$400,000	\$400,000					
	423 - Buildings and Misc	New Siding on Nature Center	\$35,000	\$35,000					
	423 - Buildings and Misc	Fox Shores RR Site Remediation	\$60,000	\$60,000					
		TOTAL	\$12,551,000	\$7,301,000	\$2,095,000	\$1,125,000	\$1,830,000	\$0	\$200,000

* Funds were borrowed in prior year

CITY OF KAUKAUNA
CAPITAL PROJECTS 2024-2028

updated 9/14/2023

YEAR	Fund	CLASSIFICATIONS/ DESCRIPTORS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	SUBDIVISION FEE FUND	OTHER
2025		EQUIPMENT							
	421 - Equipment	Replace 2009 Chevy Silverado 2500 4x4, Emerg. Equip	\$74,000	\$74,000					
	421 - Equipment	Replace 1991 John Deere Grader #22 / Change to L90 loader with plow and wing	\$400,000	\$400,000					
	421 - Equipment	Replace 2012 Chevy 1 Ton Dump (Truck 9) With Plow	\$70,000	\$70,000					
	421 - Equipment	Replace 2008 2 1/2 Ton Dump Truck (Fleet #212)	\$200,000	\$200,000					
	421 - Equipment	Code Enforcement Truck - EV	\$60,000	\$60,000					
	421 - Equipment	Purchase new Garbage Truck (228)	\$300,000	\$300,000					
	421 - Equipment	Replace 2009 Pick Up Truck (Fleet #14) - Engineering	\$50,000	\$50,000					
	421 - Equipment	Ambulance Cot	\$25,000	\$25,000					
	421 - Equipment	Power Load System (Fire Department)	\$34,100	\$34,100					
	421 - Equipment	Pallet conversion leaf loader for (old 228)	\$50,000	\$50,000					
2025		PARK & POOL IMPROVEMENTS							
	422- Parks and Pools	Kakalin Trail Extension (TIF 12)	\$50,000	\$50,000					
	422- Parks and Pools	Wisconsin Ave Switch Back Trail	\$150,000	\$150,000					
	422- Parks and Pools	Dog Park updates/upgrades (trees, restrooms, wash station)	\$350,000	\$340,000					\$10,000 grant
	422- Parks and Pools	Playground Update -Strassburg	\$300,000	\$300,000					
2025		STORM SEWER							
	601 - Storm	Washington, Florence, Plank	\$300,000		\$75,000	\$225,000			
	601 - Storm	Erosion Control / Remediation - Shoreline/Outfalls/Streambank	\$35,000			\$35,000			
	601 - Storm	Badger Road Pond	\$350,000			\$350,000			
	601 - Storm	Riverview Stormwater Detention	\$2,000,000			\$1,400,000			\$600,000
2025		SANITARY SEWER							
	602- Sanitary	Desnoyer Street Area Utility Relay (Seymour, Ducharme, Blackwell, Desnoyer)	\$1,250,000		\$200,000		\$1,050,000		
	602- Sanitary	River Street Sanitary Sewer and Easement	\$160,000		\$20,000		\$140,000		
2025		STREET PAVING							
		New Concrete Streets							
	420 - Streets and Sidewalk	South Weiler Road, Campfire Court, Antelope, White Wolf	\$1,400,000	\$650,000	\$750,000				
	420 - Streets and Sidewalk	Antelope & Bear Paw	\$900,000	\$400,000	\$500,000				
		Reconstruction							
	420 - Streets and Sidewalk	Washington, Florence, Plank, Lower Thilmany	\$1,300,000	\$650,000	\$650,000				
	420 - Streets and Sidewalk	River Street/Parking Area	\$450,000	\$400,000	\$50,000				
	420 - Streets and Sidewalk	Central Park Road	\$60,000	\$30,000					\$30,000
	420 - Streets and Sidewalk	High Street (700')	\$150,000	\$75,000	\$75,000				
	420 - Streets and Sidewalk	I-41 Corridor Bridges	\$100,000	\$100,000					
2025		SIDEWALKS							
2025		MISCELLANEOUS							
	423 - Buildings and Misc	Replace Video Surveillance Cameras	\$50,000	\$50,000					
	423 - Buildings and Misc	Rail Crossing Quiet Zone Project	\$100,000	\$100,000					
		TOTAL	\$10,718,100	\$4,558,100	\$2,320,000	\$2,010,000	\$1,190,000	\$0	\$630,000

* Funds were borrowed in prior year

CITY OF KAUKAUNA
CAPITAL PROJECTS 2024-2028

updated 9/14/2023

YEAR	Fund	CLASSIFICATIONS/ DESCRIPTORS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	SUBDIVISION FEE FUND	OTHER
2026		EQUIPMENT							
	421 - Equipment	Replace 2003 Pierce Fire Engine	\$985,000	\$985,000					
	421 - Equipment	Replace 2011 John Deere Gator (118)	\$20,000	\$20,000					
	421 - Equipment	Replace 2001 Snow Go Snow Blower							
	421 - Equipment	Replace 2014 F350 4x4 Dump (Truck 8)	\$65,000	\$65,000					
	421 - Equipment	Replace 2012 GMC Sierra (Truck 3)	\$35,000	\$35,000					
	421 - Equipment	2010 Elgin Pelican Street Sweeper (25)							
2026		PARK & POOL IMPROVEMENTS							
	422- Parks and Pools	Red Hills Trail to 1000 Islands/OCC	\$800,000	\$700,000					\$100,000
	422- Parks and Pools	LaFollette Park Restrooms, BB Court, Parking Lot, Sidewalks	\$600,000	\$600,000					
	422- Parks and Pools	Grignon Mansion Parking Lot and Stormwater on land acquired in 2023	\$350,000	\$350,000					
2026		STORM SEWER							
	601 - Storm	Erosion Control / Remediation - Shoreline/Outfalls/Streambank	\$35,000			\$35,000			
2026		SANITARY SEWER							
	602- Sanitary	Industrial Park Sanitary Sewer	\$1,600,000			\$1,600,000			
	602- Sanitary	Diedrich Street Area Utility Relay (Jefferson, Black, Diedrich, Margaret, Maria, Idlewild)	\$750,000	\$650,000	\$100,000				
2026		STREET PAVING							
		New Concrete Streets							
	420 - Streets and Sidewalk	Ridgecrest Drive, Nikki Lane	\$700,000	\$250,000	\$467,000				
		Reconstruction							
	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 Parking Lot	\$200,000	\$200,000					
2026		SIDEWALKS							
	420 - Streets and Sidewalk	Replace Defective Walks	\$225,000	\$50,000	\$175,000				
2026		MISCELLANEOUS							
	423 - Buildings and Misc	Replace Library Playmat	\$15,000	\$15,000					
TOTAL			\$8,780,000	\$5,270,000	\$1,792,000	\$1,635,000	\$0	\$0	\$100,000

* Funds were borrowed in prior year

CITY OF KAUKAUNA
CAPITAL PROJECTS 2024-2028

updated 9/14/2023

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YEAR	Fund	CLASSIFICATIONS/ DESCRIPTORS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	SUBDIVISION FEE FUND	OTHER
2027		EQUIPMENT							
	421 - Equipment	Replace 2012 Chevy Silverado 1500 (Truck 10)	\$35,000	\$35,000					
	421 - Equipment	Replace 2007 International Workstar 7300 (Truck 216)	\$205,000	\$205,000					
	421 - Equipment	Replace 2007 International Workstar 7300 (Truck 217)	\$205,000	\$205,000					
	421 - Equipment	Replace 2012 Volvo Loader L90C (Tractor 22)							
2027		PARK & POOL IMPROVEMENTS							
	422- Parks and Pools	Park Upgrades (Playground equipment TBD which park)	\$350,000		\$350,000				
	422- Parks and Pools	Bicycle Check Out Hub	\$100,000						
2027		STORM SEWER							
	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			
2027		SANITARY SEWER							
	602- Sanitary	Sullivan Avenue Area Utility Relay Phase 1 (Sullivan, Kenneth, 11th, 12th, 13th)	\$925,000		\$200,000		\$725,000		
	602- Sanitary	Cleveland Avenue, E 8th, 9th	\$200,000		\$50,000		\$150,000		
2027		STREET PAVING							
		New Concrete Streets							
	420 - Streets and Sidewalk	Bluestem 3/4	\$1,100,000	\$500,000	\$600,000				
		Reconstruction							
	420 - Streets and Sidewalk	Kenneth Avenue Area Reconstruction Phase 2 (2022 Utility Work)	\$3,000,000	\$1,500,000	\$1,500,000				
2027		SIDEWALKS							
2027		MISCELLANEOUS							
	423 - Buildings and Misc	Connect Kaukauna's Fiber Network to Wisnet's Appleton POP	\$300,000	\$300,000					
	423 - Buildings and Misc	Broadband light poles at key roads exiting the city to include cameras.	\$200,000	\$200,000					
	423 - Buildings and Misc	Refund Pool 2023C Note	\$3,500,000	\$3,500,000					
	TOTAL		\$10,565,000	\$6,445,000	\$2,800,000	\$345,000	\$875,000	\$0	\$0

* Funds were borrowed in prior year

CITY OF KAUKAUNA
CAPITAL PROJECTS 2024-2028

updated 9/14/2023

YEAR	Fund	CLASSIFICATIONS/ DESCRIPTORS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	SUBDIVISION FEE FUND	OTHER
2028		EQUIPMENT							
	421 - Equipment	Replace 2012 Chevy Silverado 1500 4 X 4 (Engineering)	\$40,000	\$40,000					
	421 - Equipment		\$0	\$0					
	421 - Equipment		\$0	\$0					
	421 - Equipment		\$0	\$0					
	421 - Equipment		\$0	\$0					
	421 - Equipment		\$0	\$0					
2028		PARK & POOL IMPROVEMENTS							
	422- Parks and Pools								
	422- Parks and Pools		\$0	\$0					
2028		STORM SEWER							
	601 - Storm	Kenneth Avenue Area Reconstruction Phase 3 (2023 Utility Work)	\$400,000		\$100,000	\$300,000			
	601 - Storm		\$0	\$0					
	601 - Storm		\$0	\$0					
2028		SANITARY SEWER							
	602- Sanitary	Sullivan Avenue Area Utility Relay Phase 2 (Sullivan, Kenneth, 14th, 15th, 16th, 17th)	\$1,200,000		\$200,000		\$1,000,000		
	602- Sanitary		\$0	\$0					
	602 - Sanitary		\$0	\$0					
2028		STREET PAVING							
		New Concrete Streets							
		Reconstruction							
	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		\$0	\$0					
	420 - Streets and Sidewalk		\$0	\$0					
2028		SIDEWALKS							
	420 - Streets and Sidewalk	Replace Defective Walks	\$250,000	\$50,000	\$200,000				
	420 - Streets and Sidewalk		\$0	\$0					
2028		MISCELLANEOUS							
	423 - Buildings and Misc		\$0	\$0					
TOTAL			\$4,890,000	\$1,590,000	\$2,000,000	\$300,000	\$1,000,000	\$0	\$0

* Funds were borrowed in prior year





CITY OF KAUKAUNA**2024 BUDGET***DIVISION: GENERAL GOVERNMENT**DEPARTMENT: ASSESSMENT****MISSION STATEMENT***

To uniformly and equitably assess all real estate and personal property except those properties designated manufacturing by the Department of Revenue, public utilities, and property exempt by state statute. The assessment procedures are dictated by Chapter 70 of the Wisconsin Statutes.

Conduct open book and attend all Board of Review sessions. Provide information as to assessment and appeal procedures per request. (A booklet is available to the public at the Assessor's Office that explains the assessment and appeals process.)

Estimate property taxes for potential new construction in the city. Provide information to all city departments upon request. Assess all annexations, new construction, additions, changes, new plats, deletions, etc. to submit an assessment report on an annual basis to the Mayor and Common Council.

This service is currently contracted through Bowmar Appraisal.

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 51505

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: ASSESSMENT

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	0	0	0	0	0
5104	Temporary Payroll	150	150	150	150	150
Fringe Benefits						
5154	Social Security	2	0	0		
5163	Workers Compensation	0	0	0		
TOTAL PERSONNEL SERVICES		152	150	150	150	150
NON-PERSONNEL SERVICES						
Purchased Services						
5325	Contractual Services	59,550	52,537	48,000	47,000	47,500
Supplies						
5401	Office Supplies	0	0	0	0	0
TOTAL NON-PERSONNEL SERVICES		59,550	52,537	48,000	47,000	47,500
OUTLAY						
5804	Office Equipment	0	0	0	0	0
TOTAL OUTLAY		0	0	0	0	0
TOTAL ASSESSMENT		59,702	52,687	48,150	47,150	47,650

CITY OF KAUKAUNA**2024 BUDGET***DIVISION: GENERAL GOVERNMENT**DEPARTMENT: AUDITING SERVICES****MISSION STATEMENT***

The department identifies the annual financial audit costs for the City. This is a contracted Service through Clifton, Larson, Allen, (CLA) a third party Certified Public Accountant (CPA) firm. They also provide our year end financial reporting upon audit completion.

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 51515

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: AUDITING SERVICES

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5325	Contractual Services	28,000	18,156	28,000	30,371	27,500
TOTAL NON-PERSONNEL SERVICES		28,000	18,156	28,000	30,371	27,500
TOTAL AUDITING SERVICES		28,000	18,156	28,000	30,371	27,500

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: CITY ATTORNEY

MISSION STATEMENT

The City Attorney is required by Section 62.09 (12) of the Wisconsin Statutes to handle all legal matters in which the City has an interest.

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 51305

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: CITY ATTORNEY

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	91,761	96,649	100,122	102,129	156,063
5119	Longevity Pay	30	30	48	69	88
Fringe Benefits						
5151	Retirement Plan	6,748	9,073	10,303	10,269	10,768
5152	Residency	0	0	0	0	0
5154	Social Security	8,407	10,334	11,591	11,552	11,939
5157	Group Health Insurance	23,401	23,314	24,088	24,088	26,573
5160	Group Life Insurance	321	342	361	502	527
5163	Workers Compensation	174	241	258	257	265
5166	Unemployment Insurance	0	0	0	0	0
TOTAL PERSONNEL SERVICES		130,842	139,983	146,771	148,866	206,223
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	0	0	300	315	400
5208	Travel - City Business	1,000	197	1,000	14	600
5211	Education & Memberships	500	501	500	423	600
Purchased Services						
5303	Communications	300	300	300	300	300
5315	Maintenance - Office Equipment	0	0	0	50	50
5325	Contractual Services	3,000	112	4,500	246	4,000
5328	Advertising	0	0	500	0	0
Supplies						
5401	Office Supplies	300	92	300	93	300
5431	Postage	20	0	0	0	0
TOTAL NON-PERSONNEL SERVICES		5,120	1,201	7,400	1,441	6,250
OUTLAY						
5804	Office Equipment	0	1,741	0	0	0
TOTAL OUTLAY		0	1,741	0	0	0
TOTAL CITY ATTORNEY		135,962	142,925	154,171	150,307	212,473

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: CITY ATTORNEY

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2023 BUDGET	2023	2024
	2023	2024		ESTIMATED ACTUAL	PROPOSED BUDGET
City Attorney	0.75	0.75	107,976	106,976	111,215
Paralegal	0.75	0.75	43,536	44,036	44,848
Kaukauna Utility Allocation			(51,390)	(48,883)	0
TOTAL	1.50	1.50	100,122	102,129	156,063



CITY OF KAUKAUNA

2024 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: CLERK

MISSION STATEMENT

Performs duties as required by State Statutes, care and custody of the corporate seal and all papers and records of the City. Attend council meetings and maintain records of proceedings. Coordinate agendas and minutes for other committees, commissions, and boards. Maintain and update the ordinance book. Issue and maintain records for licenses and permits. Administer oaths. Collect, invest, and disburse municipal funds.

2023 Goals and Objectives

- Improve the liquor licenses format to be electronically submitted by applicant and approved by staff
- Issue various licenses and permits.
- Meet Legal Advertising deadlines
- Meet Posting requirements

2023 Accomplishments

- Liquor license approval process was completed electronically by City staff.
- Prepared numerous agendas and recording of minutes, resolutions, and ordinances.
- Issued various licenses and permits.
- Maintained City records.
- Administered oaths of office.
- Met legal advertising deadlines.
- Met posting requirements.
- Successfully collected \$20M of the tax levy. A 1% decrease from the previous year as more tax payers switched to paying online

2024 Goals and Objectives

- Aid in the implementation of the city-wide strategic Plan
- Document Standard operation procedures for this area. Goals is to have six (6) completed
- Meet Legal Advertising deadlines
- Continue to issue various licenses and permits
- Improve the Tax collection process

Service Efforts:

ITEM	AS OF 12/31/21	AS OF 12/31/22	AS OF 06/30/23
# of council meetings	24	24	12
# of resolutions processed	64	53	28
# of ordinances processed	28	24	7
# of licenses issued	210	215	105
# of dog licenses issued	657	632	540

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 51420

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: CLERK

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	151,759	153,758	157,220	158,720	164,471
5107	Overtime Pay	0	31	0	170	0
5119	Longevity Pay	660	660	675	675	720
<i>Fringe Benefits</i>						
5151	Retirement Plan	8,072	8,336	8,734	8,760	9,261
5152	Residency	4,233	4,293	4,380	4,372	4,511
5154	Social Security	9,900	9,755	10,266	10,288	10,706
5157	Group Health Insurance	23,401	23,314	24,088	24,088	26,573
5160	Group Life Insurance	287	293	310	316	332
5163	Workers Compensation	2,564	2,374	2,478	2,478	2,392
TOTAL PERSONNEL SERVICES		200,876	202,813	208,151	209,867	218,966
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	800	0	800	200	500
5208	Travel - City Business	900	492	900	600	800
5211	Education & Memberships	700	215	700	200	700
<i>Purchased Services</i>						
5317	Short/Over Cash Receipts	0	(5)	0	5	0
5325	Contractual Services	22,000	13,592	17,000	15,500	20,250
5328	Advertising	3,000	15,185	10,000	12,000	15,000
5334	Printing Expense	10,000	0	0	0	0
5392	Uncollected Taxes	0	0	0	0	0
<i>Supplies</i>						
5401	Office Supplies	2,000	1,537	2,000	1,500	2,000
5402	Desktop Printing Expense	0	0	0	0	0
5422	Data Processing Supplies	500	0	500	200	500
5431	Postage	3,200	9	0	700	0
5497	Bank & Credit Card Fees	9,000	26,923	22,000	20,000	11,980
5499	Miscellaneous	1,000	(60)	1,000	1,100	500
TOTAL NON-PERSONNEL SERVICES		53,100	57,887	54,900	52,005	52,230
OUTLAY						
5804	Office Equipment	0	0	0	0	0
TOTAL OUTLAY		0	0	0	0	0
TOTAL CLERK		253,976	260,700	263,051	261,872	271,196

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: CLERK

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2023 BUDGET	2023	2024
	2023	2024		ESTIMATED ACTUAL	PROPOSED BUDGET
Clerk	1.00	1.00	73,370	72,870	75,184
Accounting Specialist (AP)	1.00	1.00	55,448	55,948	59,033
Accounting Specialist (AR)	0.50	0.50	28,402	29,902	30,254
TOTAL	2.50	2.50	157,220	158,720	164,471



CITY OF KAUKAUNA**2024 BUDGET***DIVISION: GENERAL GOVERNMENT**DEPARTMENT: POLICE AND FIRE COMMISSIONERS****MISSION STATEMENT***

The police and fire commissioners are comprised of members that over see the Fire and Police Chiefs. This body makes policy and hiring decision on behalf of both departments. They meet on an as needed basis.

The costs of Police and Fire Commissioners (\$75 per month).

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 51110

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: COMMISSIONERS

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	4,500	4,500	4,500	4,500	4,500
<i>Fringe Benefits</i>						
5154	Social Security	65	65	65	65	65
5163	Workers Compensation	9	8	8	8	8
TOTAL PERSONNEL SERVICES		4,574	4,573	4,573	4,573	4,573
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	0	0	0	0	0
5211	Education & Memberships	0	0	0	0	0
5215	Expense Allowance	0	0	0	0	0
TOTAL NON-PERSONNEL SERVICES		0	0	0	0	0
TOTAL COMMISSIONERS		4,574	4,573	4,573	4,573	4,573

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: COMMISSIONERS

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2023 BUDGET	2023	2024
	2023	2024		ESTIMATED ACTUAL	PROPOSED BUDGET
Police & Fire Commissioner	**	**	900	900	900
Police & Fire Commissioner	**	**	900	900	900
Police & Fire Commissioner	**	**	900	900	900
Police & Fire Commissioner	**	**	900	900	900
Police & Fire Commissioner	**	**	900	900	900
TOTAL	0.00	0.00	4,500	4,500	4,500

**FTE calculation not readily determined due to the nature of the position.



CITY OF KAUKAUNA

2024 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: COMMON COUNCIL

MISSION STATEMENT

The City Council will serve the needs and concerns of the City and strive to affect the greatest good for the community as a whole while maintaining a solid perspective between individual rights and the common good.

The City Council will take a leadership position in the community. It will act as the catalyst for new programs based on the needs of the community. The Council will promote cooperation between various segments of the community.

The City Council together with the Mayor and staff will develop and adopt a fiscally responsible budget on an annual basis. This budget will provide the resources to maintain a high quality of service yet must be responsive to economic conditions both within and outside the community.

Based on the realization that the needs of the City are continually changing, the Council will periodically review policies and procedures so that City Government as a whole can maintain a high level of effectiveness.

The Council will strive to keep the citizens informed on matters affecting the community. At the same time, the Council must keep well informed on the needs and concerns of the citizens and respond to these needs in a consistent and prudent manner.

The Council will seek and respect the recommendations of the Mayor, staff members, and various boards and commissions. The Council accepts the fact that good government is a cooperative process and that encouraging and accepting these recommendations does not diminish the authority of the Council.

The Council will continue to be cognizant of the needs of City employees and strive for a satisfying work experience. The Council will encourage its employees to upgrade their skills.

The Council will continue to identify areas within the community that need special attention and develop programs for their improvement.

The Council will encourage legislation at the County, State and Federal levels that is in the best interest of the community.

The Council will promote the community both within and outside.

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 51105

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: COMMON COUNCIL

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	34,320	34,320	41,040	41,880	44,400
<i>Fringe Benefits</i>						
5154	Social Security	498	498	595	607	644
5163	Workers Compensation	65	184	221	226	227
5166	Unemployment Insurance	0	0	0	0	0
TOTAL PERSONNEL SERVICES		34,883	35,002	41,856	42,713	45,271
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	2,500	6,113	2,000	2,743	2,400
5208	Travel - City Business	0	0	1,500	500	1,200
5211	Education & Memberships	4,200	9,684	5,020	0	5,725
<i>Supplies</i>						
5499	Miscellaneous	0	147	50	0	50
TOTAL NON-PERSONNEL SERVICES		6,700	15,945	8,570	3,243	9,375
TOTAL COMMON COUNCIL		41,583	50,947	50,426	45,956	54,646

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: COMMON COUNCIL

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2023 BUDGET	2023 ESTIMATED ACTUAL	2024 PROPOSED BUDGET
	2023	2024			
Aldersperson	**	**	6,040	6,180	6,600
Aldersperson	**	**	5,000	5,100	5,400
Aldersperson	**	**	5,000	5,100	5,400
Aldersperson	**	**	5,000	5,100	5,400
Aldersperson	**	**	5,000	5,100	5,400
Aldersperson	**	**	5,000	5,100	5,400
Aldersperson	**	**	5,000	5,100	5,400
Aldersperson	**	**	5,000	5,100	5,400
TOTAL	0.00	0.00	41,040	41,880	44,400



CITY OF KAUKAUNA

2024 BUDGET

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: COMMUNITY ENRICHMENT

MISSION STATEMENT

To develop and promote municipal programs that foster an appreciation of the arts, provide healthy lifestyle options, and utilize Kaukauna's parks and public places to the greatest extent possible.

2023 Goals and Objectives

- Complete a new Special Event Application process for external community groups.
- Continue to evaluate Park Pavilion and Park Playground renovations. Specifically, Jonen Park Pavilion, La Follette Park Playground (ARPA) and Pickleball Courts in the open space adjacent to the Municipal Pool and Archery Range.
- Review & Update Park Master Plan (Last one was completed in 2019).
- Review & update Community Enrichment Coordinator, Recreation Program Manager & Office Assistant job descriptions and duties to add additional staffing.
- Evaluate and implement fee structure (membership) for Grignon Mansion.
- Continue to build meaningful community relationships in order to grow sponsorships and revenue sources for the Live! From Hydro Park concert series and Kaukauna Farmers Market.
- Increase accessibility and inclusiveness of our parks, programs and events
- Refine Live! From Hydro Contract to best fit the Kaukauna Community

2023 Accomplishments

- Added additional activities, vendors, food trucks at Live! From Hydro Park Music Series.
- Increased sponsorships for Live! At Hydro by 10%.
- Evaluated Grignon Mansion Executive Director position, Community Enrichment Coordinator and Recreation Program Manager positions and determined new job descriptions and pay grade
- Successfully hired new Recreation Program Manager
- Successfully designed and awarded BID for Jonen Park Pavilion
- Successfully designed and awarded BID for LaFollette Park Playground Renovation
- Farmers Market increase social media followers by 4%. Increase engagement by 62%.
- Live! At Hydro increase on social media "likes" by 35.6%. Increase in visits by 11%.

2024 Goals and Objectives

- Complete a new Special Event Application process for external community groups.
- Continue to evaluate Park Pavilion and Park Playground renovations.
- Complete Park Master Plan with Community Development and Parks Departments.
- Combine the current Grignon Mansion Executive Director position with the Community Enrichment Department. Successfully create new position of Community Enrichment Program Manager.
- Complete sports fee agreement with service organizations/clubs.
- Hire Community Enrichment Coordinators for the Live! At Hydro Music Series and Farmers Market
- Community Enrichment Program Manager to learn and understand Community Enrichment Dept and work with Recreation Program Manager on new programming ideas.
- Monitor Park and public space use in 2024

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 51411

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: COMMUNITY ENRICHMENT

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	85,669	71,234	99,912	99,912	124,977
5104	Temporary Payroll	19,308	3,370	28,041	17,914	25,000
5119	Longevity Pay	0	0	0	0	0
Fringe Benefits						
5151	Retirement Plan	5,568	4,641	6,794	6,794	7,277
5152	Residency	5,140	0	0	0	0
5154	Social Security	6,834	5,458	8,050	7,903	9,923
5157	Group Health Insurance	17,751	1,735	24,088	24,088	26,573
5160	Group Life Insurance	90	77	111	106	141
5163	Workers Compensation	3,664	2,190	4,094	3,770	3,888
TOTAL PERSONNEL SERVICES		144,024	88,705	171,090	160,487	197,779
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	300	0	300	200	0
5208	Travel - City Business	50	0	50	0	0
5211	Education & Memberships	50	0	50	0	0
Purchased Services						
5303	Communications	0	225	0	300	300
5325	Contractual Services	0	7,023	0	0	0
5334	Printing Expense	350	0	200	0	200
5340	Rent - Equipment	200	0	200	0	0
5922	Farmers Market Expenses	1,000	4,140	2,000	2,500	2,500
5923	Hydro Live Expenses	45,000	52,035	48,000	48,000	48,000
5924	Fox Firecracker 5K	5,000	993	1,500	1,200	1,500
Supplies						
5401	Office Supplies	100	1,242	100	50	100
5402	Desktop Printing Expense	100	0	100	0	0
TOTAL NON-PERSONNEL SERVICES		52,150	65,658	52,500	52,250	52,600
OUTLAY						
5804	Office Equipment	0	0	0	0	0
TOTAL OUTLAY		0	0	0	0	0
TOTAL COMMUNITY ENRICHMENT		196,174	154,363	223,590	212,737	250,379

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: COMMUNITY ENRICHMENT

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2023 BUDGET	2023 ESTIMATED ACTUAL	2024 PROPOSED BUDGET
	2023	2024			
Community Enrichment Director	1.00	1.00	99,912	99,912	105,457
Community Enrichment Program Manager	0.00	0.30	0	0	19,520
TOTAL	1.00	1.30	99,912	99,912	124,977



CITY OF KAUKAUNA

2024 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: ELECTION

MISSION STATEMENT

Administration of elections per State Statutes.

2023 Goals and Objectives

- Setup and establish process for Badger Election Books by the April 2023 Election
- Conduct four elections in 2022 and two in 2023. Ongoing training for election officials and staff.
- Continue to use the Community Room and Council Chambers as polling places

2023 Accomplishments

- Conducted four elections in 2022 and two in 2023. Provided ongoing training for election officials and staff.
- Recruited poll workers for all early voting and election day allowing both locations to be fully staffed
- Submitted polling information to the county by the required deadline
- Setup and establish process for Badger Election Books by the April 2023 Election

2024 Goals and Objectives

- Continue using Badger Election Books for the 2024 Elections
- Conduct two elections in 2023 and four in 2024. Ongoing training for election officials and staff.
- Continue to use the Community Room and Council Chambers as polling places.

Service Efforts:

ELECTION	NO. OF REGISTERED VOTERS	ELECTION DAY CHANGES
Primary – 2/15/22	9,744	38
Spring – 4/5/22	9,739	33
Partisan Primary – 8/9/22	9,750	100
General Election – 11/8/22	10,228	532
Primary – 2/21/23	10,072	15
Spring – 4/4/23	10,038	78

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 51425

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: ELECTIONS

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	1,000	2,078	1,000	950	9,000
5104	Temporary Payroll	16,000	20,226	16,000	8,635	16,000
Fringe Benefits						
5151	Retirement Plan	0	0	0	0	0
5154	Social Security	309	106	77	48	689
5163	Workers Compensation	32	0	0	0	0
5166	Unemployment Insurance	0	0	0	0	0
TOTAL PERSONNEL SERVICES		17,341	22,410	17,077	9,633	25,689
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	200	0	200	0	200
5208	Travel - City Business	100	0	100	0	100
Purchased Services						
5325	Contractual Services	4,500	2,022	2,100	3,500	2,100
5334	Printing Expense	6,000	1,346	4,000	500	2,200
Supplies						
5401	Office Supplies	5,000	3,650	4,000	2,000	6,500
5431	Postage	4,000	0	3,000	2,000	5,000
5499	Miscellaneous	250	244	250	250	250
TOTAL NON-PERSONNEL SERVICES		20,050	7,262	13,650	8,250	16,350
OUTLAY						
5804	Office Equipment	2,000	0	2,000	0	0
5807	Machinery, Tools & Instruments	0	0	0	0	0
TOTAL OUTLAY		2,000	0	2,000	0	0
TOTAL ELECTIONS		39,391	29,671	32,727	17,883	42,039

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: FINANCE

MISSION STATEMENT

The finance department is responsible for planning, directing, and administering the major functions of accounting, budgeting, financial reporting, employer insurance management, and electronic data processing to insure the City's financial stability and compliance with goals, policies, and regulations.

2023 Goals and Objectives

- Implement an automated Accounts Payable process that will save the city time and money. This automation gains efficiency for all involved from paying the invoice to referencing the digital version later.
- Implement a web-based policy and procedure space within the Finance and Clerk area. Revisit how staff documents these procedures and how often they get updated.
- Migrate current accounting software to a cloud base platform. In the process review other options to ensure we have the best fit for our operation, reporting, and data analysis needs.
- Further define the 5-year People & Operating plan (POP) process. Hold one working session to kick off the strategic planning efforts of the city.
- Ensure reporting is done on the spending of the ARPA Funds to the Department of Revenue per the plan for all projects on the list
- Improve budget planning process with Finance and Personnel Committee
- Coordinate Finance needs with newly created internal IT Department.

2023 Accomplishments

- Implemented the automated Accounts Payable process that scans invoices and routes for approval. This allows for more time to review the invoices and less time keying in the invoice data. It also saves an image of the invoice for staff to refer back to in the future.
- Migrated accounting software to the cloud-based platform, NetSuite. It allows for greater accessibility as well as functionality.
- Rather than a People and operating plan, Staff contributed to the creation of the first ever City-wide strategic plan. This plan includes the 5-year operating and people plan. This will get started in 2024.
- Administered the bond issuance for the 2023 Capital Borrowing, month end close process, and 2023 Budget process.
- Continued working with multiple developers on projects within the Developer and City Tax Increment District (TID) to come up with an incentive package that works for the project and the city.
- Managed the 2024 budget process, while looking for ways to ensure the city services stay in place and the tax rate stays in line with expectations.

CITY OF KAUKAUNA**2024 BUDGET***DIVISION: GENERAL GOVERNMENT**DEPARTMENT: FINANCE***2024 Goals and Objectives**

- Support the implementation of the City wide Strategic Plan.
- Increase the awareness and use of the online tax payment by 2% in 2024 tax collection cycle.
- Increase the use of financial agency use of the tax collection software by 5% of total collection vs. last year in the 2024 collection cycle.
- Enhance the Civic Promotion - Financial Support process that was created in 2023. Ensure the process is being followed in 2024.
- Create a better-defined process for the Capital improvement Plan request. Create an information summary for the request to use to give context to the request.
- Create Standard Operating Procedures for the new Accounting Software. My goal is to have 12 done by year end.
- Continue to report and track the ARPA Fund spend and project list. Ensure the annual reporting is done by the deadline.
- Implement a quarterly review of the Budget to Actuals with Department heads
- Lead the efforts to define the outlook of the Public Library Space
- Continue to work with any new developers on creative ways the city can help them locate within the City of Kaukauna.

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 51510

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: FINANCE

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	237,798	221,365	207,430	206,930	219,670
5107	Overtime Pay	0	0	0	0	0
5119	Longevity Pay	515	305	180	180	265
Fringe Benefits						
5151	Retirement Plan	15,490	20,778	23,169	23,101	24,850
5152	Residency	0	0	0	0	0
5154	Social Security	18,231	16,083	15,882	15,244	16,825
5157	Group Health Insurance	46,005	46,495	48,175	48,175	53,145
5160	Group Life Insurance	419	307	203	194	204
5163	Workers Compensation	453	375	353	352	374
TOTAL PERSONNEL SERVICES		318,911	305,708	295,392	294,176	315,333
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	2,500	0	2,500	1,000	1,500
5208	Travel - City Business	600	322	600	300	500
5211	Education & Memberships	700	523	700	500	700
Purchased Services						
5303	Communications	660	300	660	590	1,020
5325	Contractual Services	110,600	78,322	129,500	159,000	118,500
5332	Shared Services	(38,649)	(38,649)	(37,465)	(37,465)	(37,934)
5334	Printing Expense	1,655	1,531	1,000	750	900
Supplies						
5401	Office Supplies	200	223	300	100	300
5402	Desktop Printing Expense	200	0	200	0	200
5422	Data Processing Supplies	100	0	0	0	0
5423	Filing Fees	50	0	0	0	0
TOTAL NON-PERSONNEL SERVICES		78,616	42,572	97,995	124,775	85,686
OUTLAY						
	KITD User Fees	0	0	0	0	0
	KITD Infrastructure Mtnce/Replace	0	0	0	0	0
5804	Office Equipment	0	0	0	0	0
TOTAL OUTLAY		0	0	0	0	0
TOTAL FINANCE		397,527	348,279	393,387	418,951	401,019

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: FINANCE

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2023 BUDGET	2023 ESTIMATED ACTUAL	2024 PROPOSED BUDGET
	2023	2024			
Finance Director	1.00	1.00	133,121	132,621	140,199
Staff Accountant	1.00	1.00	74,309	74,309	79,471
TOTAL	2.00	2.00	207,430	206,930	219,670

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: HUMAN RESOURCES

MISSION STATEMENT

The Human Resources Department provides effective human resources services to all employees of the City, maintains compliance with all regulations (State & Federal) and administers all Human Resources policies and procedures. This is accomplished through the following functions: labor relations, policy and procedure development, recruitment and hiring, human resource records maintenance, employee counseling, employee assistance program, unemployment compensation, employee orientation, wage and salary administration, benefits administration, law compliance, training and education, and employee relations.

2023 Goals and Objectives

- Implement plans laid out as a result of the compensation and classification analysis to ensure competitive and equitable compensation for staff.
- Create a Diversity, Equity, and Inclusion committee to help foster a welcoming workplace in which employees of all backgrounds and demographic characteristics can flourish.
- Refine onboarding and training program for seasonal employees.
- Research and implement a new HRIS system that meets the needs of the City in a cost-effective manner.

2023 Accomplishments

- Successfully implemented new HRIS system.
- Implemented results of 2022 compensation study.
- Continued implementation of performance management system.
- Streamlined the hiring process by moving to paperless processing.
- Conducted second employee Pulse Survey to gain feedback from employees on employment experience.

2024 Goals

- Complete tactics within the City Strategic Plan.
- Research feasibility of additional state benefit offerings.
- Complete negotiations with IAF Kaukauna Local 1594

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 51415

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: HUMAN RESOURCES

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	85,627	113,722	160,423	159,323	252,667
5119	Longevity Pay	0	0	0	0	0
Fringe Benefits						
5151	Retirement Plan	5,566	7,412	10,909	10,834	17,434
5152	Residency	5,138	0	0	0	4,181
5154	Social Security	6,550	8,233	12,272	11,688	19,329
5157	Group Health Insurance	23,401	15,571	48,175	48,175	79,718
5160	Group Life Insurance	60	90	126	118	184
5163	Workers Compensation	163	183	273	271	430
TOTAL PERSONNEL SERVICES		126,505	145,211	232,178	230,409	373,943
NON-PERSONNEL SERVICES						
Travel/Training						
5208	Travel - City Business	0	0	300	300	300
5211	Education & Memberships	800	354	1,500	813	1,500
5218	Tuition Reimbursement Program	7,000	1,800	8,000	7,900	8,000
Purchased Services						
5303	Communications	0	1,571	540	362	300
5325	Contractual Services	83,500	170,781	102,000	101,000	52,000
5326	Recruitment Expenses	6,500	10,033	8,200	10,375	11,000
5328	Advertising	0	0	0	0	0
5332	Shared Services	(20,487)	(19,821)	(31,280)	(31,280)	(39,307)
5334	Printing Expense	0	0	0	0	0
5385	Employee Wellness Program	2,000	4,623	2,000	2,190	2,100
5398	Employee Safety Program	1,500	58	1,500	545	1,500
5399	Employee Assistance Program	3,000	656	3,000	3,000	3,700
Supplies						
5401	Office Supplies	200	356	300	120	300
5402	Desktop Printing Expense	200	139	200	200	200
TOTAL NON-PERSONNEL SERVICES		84,213	170,550	96,260	95,525	41,593
TOTAL HUMAN RESOURCES		210,718	315,760	328,438	325,934	415,536

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: HUMAN RESOURCES

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2023 BUDGET	2023	2024
	2023	2024		ESTIMATED ACTUAL	PROPOSED BUDGET
Human Resources Director	1.00	1.00	102,124	100,924	118,353
HR/Payroll Generalist	1.00	1.00	58,299	58,399	64,628
Communications Manager	0.00	1.00	0	0	69,686
TOTAL	2.00	3.00	160,423	159,323	252,667



CITY OF KAUKAUNA

2024 BUDGET

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: INFORMATION TECHNOLOGY

MISSION STATEMENT

To serve as a driving force in the City's progress through the strategic application of Information technology. We are dedicated to providing robust, secure, and efficient IT solutions that support the City's mission, improve service delivery and promote digital excellence.

Core Values:

1. **Innovation:** We strive to foster a culture of innovation, continuously exploring and embracing emerging technologies to improve service quality, efficiency, and effectiveness.
2. **Collaboration:** We recognize that success is achieved through partnerships. We collaborate closely with other city departments, agencies and external stakeholders to achieve common goals and shared visions.
3. **Service Excellence:** Provide reliable, accessible, and user-friendly IT services and support that empower city employees to fulfill their missions effectively.
4. **Cybersecurity Excellence:** Maintain a robust cybersecurity posture to protect sensitive data, systems and infrastructure against evolving cyber threats and vulnerabilities.
5. **Infrastructure Modernization:** Continuously upgrade and optimize IT infrastructure to ensure scalability, resilience, and efficiency in the delivery of city services.

We are committed to upholding these principles and objectives to support the city's continued growth, resilience, and innovation. We will adapt and evolve to meet the changing landscape of technology and continue to be a catalyst for progress, ensuring that our city remains at the forefront of digital excellence.

2023 Goals and Objectives

- Migrate the help desk system and service to a managed service
- Oversee all critical infrastructure upgrades
- Have all Assets on the Network labeled with an Identification (ID) Asset tag. Compile this information in a database
- Ensure network has less than three major interruptions through the year.

CITY OF KAUKAUNA

2024 BUDGET

*DIVISION: GENERAL GOVERNMENT
DEPARTMENT: INFORMATION TECHNOLOGY*

2023 Accomplishments

- Transitioned from a shared IT Services model with Kaukauna Utilities to a standalone IT department dedicated to the city of Kaukauna
- Setup transitioned and supervised a Managed Service Provider contract to provide daily helpdesk support for end users as well as all server and network support.
- Implemented phone system upgrade
- Converted Access control system to the cloud
- Setup recycling of waste toner cartridges for the City
- Procured and installed new presentation and conferencing system for the Hydro View room
- Oversaw and managed the conversion of our website and email addresses to the .GOV domain
- Added additional Wi-Fi capacity in the Street Department
- Implemented a Mobile Device Management solution to ensure security of our mobile devices
- Procured inventory of common IT hardware and other necessities to allow for faster turnaround of replacements and repairs
- Procured and implemented a new Security Awareness Training system

2024 Goals and Objectives

- Upgrade PD Host and repurpose the existing one as an offsite backup device
- Segregation of the PD network from the City network to comply with CJIS requirements
- Upgrading 70% of the City's switches
- Clean up and organization of all data closets
- Upgrading all wireless access points throughout city facilities
- Upgrade internet connection speed and implement a redundant solution
- Complete asset inventory and replacement schedule
- Improve our cybersecurity posture by implementing workstation best practices

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 51430

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: INFORMATION TECHNOLOGY

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	48,368	39,911	85,356	85,356	89,951
5119	Longevity Pay	0	0	0	0	0
Fringe Benefits						
5151	Retirement Plan	3,144	2,352	5,804	5,804	6,207
5152	Residency	2,902	0	0	0	0
5154	Social Security	3,700	3,004	6,530	6,280	6,881
5157	Group Health Insurance	23,401	1,735	24,088	24,088	26,573
5160	Group Life Insurance	60	9	60	184	193
5163	Workers Compensation	92	55	145	145	153
TOTAL PERSONNEL SERVICES		81,667	47,066	121,983	121,857	129,958
NON-PERSONNEL SERVICES						
Travel/Training						
5211	Education & Memberships	0	0	8,100	6,000	7,600
Purchased Services						
5303	Communications	0	825	0	1,000	900
5304	Computing	1,000	12,776	10,000	10,000	19,000
5305	Cybersecurity	36,100	24,571	43,100	34,000	26,000
5315	Maintenance - Office Equipment	0	0	0	0	0
5324	User Licencing	0	0	0	0	0
5325	Contractual Services	243,400	233,770	190,700	177,000	220,000
5332	Shared Services	(35,015)	(35,015)	(34,685)	(34,685)	(38,324)
Supplies						
5401	Office Supplies	0	(3,152)	0	3,186	0
5420	Data Center	33,000	63,941	25,000	49,000	40,000
TOTAL NON-PERSONNEL SERVICES		278,485	297,717	242,215	245,501	275,176
OUTLAY						
5804	Office Equipment	0	0	0	0	0
TOTAL OUTLAY		0	0	0	0	0
TOTAL INFORMATION TECHNOLOGY		360,152	344,783	364,198	367,358	405,134

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: INFORMATION TECHNOLOGY

<i>TITLE OF POSITION</i>	<i>NUMBER OF FULL-TIME EQUIVALENTS</i>		<i>2023 BUDGET</i>	<i>2023 ESTIMATED ACTUAL</i>	<i>2024 PROPOSED BUDGET</i>
	<i>2023</i>	<i>2024</i>			
IT Manager	1.00	1.00	85,356	85,356	89,951
TOTAL	1.00	1.00	85,356	85,356	89,951

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: MAYOR

MISSION STATEMENT

The Office of the Mayor coordinates and administers the operations of city government; carries out the policies adopted by the Mayor and Common Council; appoints members to committees, commissions and boards subject to the approval of the Council; works with the Council in identifying and solving problems facing the city and in implementing appropriate measures for the welfare of the citizens of Kaukauna; monitors performance of staff in carrying out programs to achieve city goals; prepares the annual executive budget; seeks to achieve effective coordination and efficient delivery of services to assure economy, accountability and responsiveness to the citizens' needs.

Each budget requires more creative thinking than the previous as our City continues to grow and prosper.

2023 Goals and Objectives

- Increase tax base through new development and expansion/rehabilitation of existing facilities
- Continue to work with developer on a hotel in Commerce Crossing
- Continue to work with developer on annexation of 90 acres (Wolfinger property) for new residential development.
- Work with KHS Civic Engagement Class on developing a program giving to special city projects.
- Work with KHS Civic Engagement Class on expanding the pavilion, adding a tow rope at the sledding hill and an ice rink at Grignon Park
- Update our parks to include amenities such as a new sports complex (baseball fields), a pickle ball complex and a music pavilion/amphitheater at Hydro Park

2023 Accomplishments

- Increased the tax base through 75 new residential single-family homes and the expansion/rehabilitation of existing facilities.
- Helped secure an offer to purchase and developers 'agreement on a 75-room hotel in Commerce Crossing
- Collaborated with staff to create the first ever City-wide Strategic Plan.
- Lobbied at the State Capital for increased shared revenue resulting in a \$568,000 increase, the first significant increase in over 20 years.
- Helped Kaukauna Utilities receive a \$3 million Power Grid Resilience and Reliability grant with a letter of support from the city
- Created the Mayors Senior Management Advisory Team
- Completed the annexation 142+ acres into our Commerce Crossing Business Park
- Attended four Chief Executive Conferences and the League of Wisconsin Municipalities Annual Conference with 5 City Council members.

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: MAYOR

2023 Accomplishments (continued)

- Broke ground on the Dreamville and Legacy Creekside Apartments introducing 355 market rate units into our much-needed housing stock.
- Broke ground on TANN Corporation and Straightline Refrigeration
- Spoke at numerous public events such as Memorial Day, Veterans Day, UA-400 Apprentice Signing Day and the Fox Cities Chamber CEO of the City event.
- Spoke at numerous ribbon cuttings for new business' that opened in Kaukauna

2024 Goals and Objectives

- Implement the City-wide Strategic Plan
- Increase tax base through new residential and commercial/industrial developments
- Continue to work with developer on a 75-room hotel in Commerce Crossing
- Continue to work with the developer on the independent living, assisted living, memory care facility in Commerce Crossing
- Continue to work with KHS Civic Engagement Class on developing a program giving to special city projects.
- Continue to work with KHS Civic Engagement Class on expanding the pavilion, adding a tow rope at the sledding hill and an ice rink at Grignon Park
- Continue the work to update our parks to include amenities such as a new sports complex (baseball fields), a pickle ball complex and a music pavilion/amphitheater at Hydro Park.
- Reconstruct our 2nd and 3rd street alley plazas and add murals to some buildings to make our downtown more vibrant
- Work with Planning/Community Development, Community Enrichment, and Parks Departments to develop a Park Master Plan
- Develop a plan to revitalize the underutilized greenspace in Central Park

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 51405

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: MAYOR

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	139,976	139,116	139,934	139,234	145,628
5119	Longevity Pay	480	240	0	0	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	9,130	8,865	9,516	9,468	10,048
5152	Residency	3,144	1,540	2,984	0	3,163
5154	Social Security	10,745	9,932	10,705	10,320	11,141
5157	Group Health Insurance	32,842	31,634	33,793	33,793	37,290
5160	Group Life Insurance	445	392	414	354	372
5163	Workers Compensation	3,157	2,813	2,971	2,943	2,858
TOTAL PERSONNEL SERVICES		199,919	194,533	200,317	196,112	210,500
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	800	732	1,000	700	1,000
5208	Travel - City Business	1,000	1,573	1,200	1,000	1,200
5211	Education & Memberships	865	50	800	0	500
5215	Expense Allowance	3,500	1,221	3,500	1,050	3,500
<i>Purchased Services</i>						
5303	Communications	300	420	300	300	300
5315	Maintenance - Office Equipment	0	0	0	0	0
5325	Contractual Services	0	248	0	120	0
5334	Printing Expense	2,500	1,894	2,500	100	2,000
5340	Rent - Equipment	750	758	800	800	800
<i>Supplies</i>						
5401	Office Supplies	400	943	500	500	500
5402	Desktop Printing Expense	0	0	0	0	0
5422	Data Processing Supplies	0	0	0	0	0
5499	Miscellaneous	300	550	500	500	500
TOTAL NON-PERSONNEL SERVICES		10,415	8,388	11,100	5,070	10,300
OUTLAY						
5804	Office Equipment	0	0	0	0	0
TOTAL OUTLAY		0	0	0	0	0
TOTAL MAYOR		210,334	202,921	211,417	201,182	220,800

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: MAYOR

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2023 BUDGET	2023	2024
	2023	2024		ESTIMATED ACTUAL	PROPOSED BUDGET
Mayor	1.00	1.00	90,209	89,509	92,915
Administrative Coordinator	1.00	1.00	49,725	49,725	52,713
TOTAL	2.00	2.00	139,934	139,234	145,628

CITY OF KAUKAUNA**2024 BUDGET***DIVISION: GENERAL GOVERNMENT**DEPARTMENT: MUNICIPAL SERVICE BUILDING MAINTENANCE****MISSION STATEMENT***

The Municipal Service Building (a.k.a. City Hall) maintenance is responsible for janitorial services as well as all maintenance throughout the building. The janitorial service is a contracted service. Most of the maintenance is also contracted with some of the smaller items being managed by Department of Public Works laborers.

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 51606

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: MUNICIPAL BUILDING

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023	2024 BUDGET
					ESTIMATED ACTUAL	
NON-PERSONNEL SERVICES						
Purchased Services						
5303	Communications	0	0	0	0	0
5306	Heating Fuels	6,200	4,713	6,200	5,400	5,100
5309	Water, Sewer & Electric	43,781	45,169	45,000	39,000	41,000
5312	Maintenance - Building	20,200	22,705	22,000	18,000	22,450
5321	Maintenance - All Other Equip	0	508	0	125	0
5325	Contractual Services	39,350	39,974	37,950	34,500	40,950
TOTAL NON-PERSONNEL SERVICES		109,531	113,070	111,150	97,025	109,500
OUTLAY						
5804	Office Equipment	0	0	5,000	6,000	5,000
TOTAL OUTLAY		0	0	5,000	6,000	5,000
TOTAL MUNICIPAL BUILDING		109,531	113,070	116,150	103,025	114,500

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: MUNICIPAL JUDGE

MISSION STATEMENT

The Municipal Judge has such jurisdiction as provided by law and Sec. 755.045 of the Wisconsin State Statutes and exclusive jurisdiction of violations of City ordinances. The procedures of Municipal Court are in accordance with Sec. 1.02, 1.04, and 1.15 of the Municipal Code and Chapters 343, 345, 755, 800, and 911 of the Wisconsin State Statutes.

2023 Goals and Objectives

- Implement community service program for adults & juveniles (Kaukauna Community Justice Garden Initiative).
- Continue to work with school resource officers, school administrators, and parents/juveniles at middle and high schools in “truancy court.”
- Continue judicial education.
- Attend judicial meetings.
- Attend clerk meetings.
- Onboard new court clerk.
- Streamline court processes and procedures with new code and building inspectors.
- Develop nuisance property/abatement process.
- Update fines and fees to increase revenue and update fines in TRACS in accordance with current bond book schedule.
- Invite civics classes and other youth groups to municipal court.
- Increase community involvement.
- Create and maintain phone log/court case files/notes.

2023 Accomplishments

- Continued to work with school resource officers, school administrators, and parents/juveniles at middle and high schools in “truancy court.”
- Continued judicial education.
- Attended judicial meetings.
- Attended clerk meetings.
- Streamlined court processes and procedures.
- Created new municipal court paperless procedures.
- Recovered from COVID shutdowns.
- Update fines in TRACS in accordance with current bond schedule
- Created and maintained court case files and notes
- Hired new Clerk and was able to get her onboard with training on all aspects of the position

CITY OF KAUKAUNA**2024 BUDGET***DIVISION: GENERAL GOVERNMENT**DEPARTMENT: MUNICIPAL JUDGE***2024 Goals and Objectives**

- Continue to work with school resource officers, school administrators, and parents/juveniles at middle and high schools in “truancy court.”
- Continue judicial education.
- Attend judicial meetings.
- Attend clerk meetings.
- Streamline court processes and procedures with new code and building inspectors.
- Develop nuisance property/abatement process.
- Update fines and fees to increase revenue and update fines in TRACS in accordance with current bond book schedule.
- Invite civics classes and other youth groups to municipal court.
- Increase community involvement.
- Create and maintain phone log/court case files/notes.
- Elect a new Judge with the intention of being onboard by May 2024
- New Judge to attend state mandated initial Judicial College

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 51205

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: MUNICIPAL JUDGE

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	33,101	29,566	35,115	33,630	37,871
5119	Longevity Pay	0	0	0	0	0
Fringe Benefits						
5151	Retirement Plan	0	0	0	0	0
5152	Residency	0	0	0	0	0
5154	Social Security	480	429	509	488	549
5160	Group Life Insurance	0	0	0	0	0
5163	Workers Compensation	63	50	60	57	64
TOTAL PERSONNEL SERVICES		33,644	30,045	35,684	34,175	38,484
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	500	0	800	48	1,200
5208	Travel - City Business	200	0	200	3,351	2,100
5211	Education & Memberships	850	1,415	1,635	1,370	1,500
Purchased Services						
5325	Contractual Services	5,200	8,488	5,500	6,201	7,500
5334	Printing Expense	600	601	600	650	650
Supplies						
5401	Office Supplies	300	164	500	415	500
5402	Desktop Printing Expense	100	0	250	94	200
5422	Data Processing Supplies	0	0	0	0	0
TOTAL NON-PERSONNEL SERVICES		7,750	10,668	9,485	12,129	13,650
OUTLAY						
5804	Office Equipment	0	123	2,500	1,453	1,500
TOTAL OUTLAY		0	123	2,500	1,453	1,500
TOTAL MUNICIPAL JUDGE		41,394	40,836	47,669	47,757	53,634

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: MUNICIPAL JUDGE

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2023 BUDGET	2023	2024
	2023	2024		ESTIMATED ACTUAL	PROPOSED BUDGET
Judge	**	**	12,323	11,988	12,693
Clerk of Courts	0.50	0.50	22,412	20,912	24,398
Deputy Clerk of Courts	**	**	380	730	780
TOTAL	0.50	0.50	35,115	33,630	37,871

** FTE calculation not readily determined due to the nature of the position

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: MAILROOM AND OFFICE SUPPLIES

MISSION STATEMENT

This department accounts for postage expense for all City departments, copier costs of the central copier and offices supplies that are charged to other departments when used.

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 51435

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: MAILROOM & SUPPLIES

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023	2024 BUDGET
					ESTIMATED ACTUAL	
NON-PERSONNEL SERVICES						
Purchased Services						
5340	Rent - Equipment	4,100	5,677	5,600	5,200	5,800
5341	Maintence and Printing	0	0	0	0	0
Supplies						
5401	Office Supplies	500	2,141	1,000	600	1,000
5402	Desktop Printing Expense	0	0	0	0	0
5431	Postage	11,000	15,845	11,000	10,500	13,000
TOTAL NON-PERSONNEL SERVICES		15,600	23,663	17,600	16,300	19,800
TOTAL MAILROOM & SUPPLIES		15,600	23,663	17,600	16,300	19,800

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: PLANNING/COMMUNITY DEVELOPMENT

MISSION STATEMENT

The mission of the Planning and Community Development Department is to promote the orderly growth and development of the City in a manner intended to maintain a high-quality living environment.

2023 Goals and Objectives:

- Work to revitalize the City's downtown and create a walkable vibrant destination.
- Continue to attract quality developments to the city's many commercial, industrial, and residential corridors.
- Update the future land use chapter of the City's Comprehensive Plan.
- Perform public outreach for the update of the City's Comprehensive Plan.
- Create a façade ordinance for developments in certain districts to abide by.
- Create a landscape ordinance for new construction within commercial, industrial, and multi-family districts.
- Work to gain an offer to purchase and development contract for a hotel within the City.
- See the completion of Dreamville Kaukauna, by the end of 2023.
- Sell 3 commercial or industrial lots.
- Have six businesses utilize RACK program funding within the Downtown.
- Finish the Second Street Vehicular/Pedestrian Alley update.
- Finish the Fox River Seawall Project.

2023 Accomplishments

- Created Renew Kaukauna Program to have grants available to façades and beautification within the City's Core.
- Created a Façade Ordinance for development within certain districts
- Created a Landscape Ordinance for new construction within commercial, institutional, industrial, and multi-family districts.
- Updated the Floodplain Ordinance to meet state and county standards as well as allow for the consolidation of flood plains on parcels.
- Obtained an offer to purchase and a signed developer's agreement with Grand Stay Hotel.
- Sold 4 commercial and 2 industrial lots.
- Approved 5 RACK applications for businesses. (update this if it changes, might have a few coming in)
- Started the Comprehensive Plan process for the Land Use Chapter.
- Worked with Kaukauna Utilities to include burying overhead wires for the Second Street Alley Project.

2024 Goals and Objectives

- Approve 5 RACK Grants for new facades and interior renovations.
- See three new murals in the Downtown.
- Obtain an offer to purchase on three City owned lots.
- Complete a City of Kaukauna Parks Master Plan update.
- Complete the Future Land Use Map update.
- Complete the Second Street Alley Projects.
- See the completion of Tann Corporation and Straightline in the Industrial Park.
- See the completion of Dreamville on the former Gustman Site.
- Continue to update and improve existing zoning code.
- Find a location for pickleball courts.

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101

DIVISION: GENERAL GOVERNMENT

DEPT: 51410

DEPARTMENT: PLANNING/COMMUNITY DEVELOPMENT

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	210,503	197,910	248,726	248,116	262,865
5104	Temporary Payroll	0	0	0	0	0
5119	Longevity Pay	0	0	0	0	15
Fringe Benefits						
5151	Retirement Plan	13,683	11,141	15,069	15,027	16,211
5152	Residency	0	3,010	3,817	3,817	4,021
5154	Social Security	16,103	15,015	19,028	18,681	20,110
5157	Group Health Insurance	18,882	9,620	33,793	33,793	37,290
5160	Group Life Insurance	266	250	441	461	484
5163	Workers Compensation	4,862	5,203	7,091	7,072	7,001
TOTAL PERSONNEL SERVICES		264,299	242,149	327,965	326,967	347,997
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	2,000	1,799	2,500	2,500	2,500
5208	Travel - City Business	500	515	750	750	750
5211	Education & Memberships	500	279	550	550	550
Purchased Services						
5303	Communications	300	1,182	1,400	1,304	1,400
5325	Contractual Services	21,500	3,664	12,000	10,000	25,000
5328	Advertising	2,500	1,972	0	1,500	2,500
5334	Printing Expense	2,500	27	0	0	0
5340	Rent - Equipment	1,500	715	1,000	650	1,000
Supplies						
5401	Office Supplies	700	2,322	700	924	700
5402	Desktop Printing Expense	300	0	0	0	0
5422	Data Processing Supplies	352	30	180	120	180
TOTAL NON-PERSONNEL SERVICES		32,652	12,507	19,080	18,298	34,580
OUTLAY						
5804	Office Equipment	0	0	2,500	2,546	2,500
TOTAL OUTLAY		0	0	2,500	2,546	2,500
TOTAL PLANNING		296,951	254,656	349,545	347,811	385,077

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: PLANNING/COMMUNITY DEVELOPMENT

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2023 BUDGET	2023 ESTIMATED ACTUAL	2024 PROPOSED BUDGET
	2023	2024			
Planning Director	1.00	1.00	99,736	99,106	105,603
Associate Planner	1.00	1.00	63,617	63,617	67,019
Community Develop. Coordinator	0.00	0.00	0	0	0
Planning/Engineering Tech	0.40	0.40	27,124	27,124	27,937
Code Enforcement Officer	1.00	1.00	58,249	58,269	62,306
TOTAL	3.40	3.40	248,726	248,116	262,865



CITY OF KAUKAUNA**2024 BUDGET***DIVISION: GENERAL GOVERNMENT**DEPARTMENT: STREETS, PARK, and RECREATION (SPAR) BUILDING MAINTENANCE****MISSION STATEMENT***

This department is responsible for utilities and maintenance for the Street Park and Recreation offices and Community Center areas. The janitorial service for this area is contracted out while Department of Public works employees manage the smaller maintenance items.

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 51605

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: SPAR BUILDING MAINTENANCE

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5303	Communications	2,500	2,373	2,500	2,660	2,700
5306	Heating Fuels	28,000	31,718	30,000	30,100	30,000
5309	Water, Sewer & Electric	25,000	17,676	20,000	18,300	20,000
5312	Maintenance - Building	17,000	15,891	17,000	7,600	15,000
5325	Contractual Services	1,850	3,080	2,400	1,800	2,400
TOTAL NON-PERSONNEL SERVICES		74,350	70,738	71,900	60,460	70,100
TOTAL SPAR BUILDING MAINTENANCE		74,350	70,738	71,900	60,460	70,100

CITY OF KAUKAUNA

2024 BUDGET

*DIVISION: PUBLIC SAFETY
DEPARTMENT: AMBULANCE*

MISSION STATEMENT

As an integral part of the fire service in our community, the City of Kaukauna ambulance program will provide for the efficient care and safe transportation of victims of illness or injury. By maintaining the highest level of care and professionalism, the Firefighter/Paramedics will meet the community's needs to help ensure the safety and well-being of the populace.

2023 Goals and Objectives

- Complete the second session of the mandatory paramedic refresher course set by the State of Wisconsin. This will include the recertification in Cardiopulmonary Resuscitation, Advanced cardiac Life Support, and Pediatric Advanced Life Support. There has been an increase in the hourly re-licensure requirement for the paramedic level provider and will now occur over a three-year period.
- Take delivery of, and place into service a new ambulance ordered in December 2021.
- Research community needs in an effort to provide additional educational opportunities to the general public related to health and wellness, first aid, and injury prevention with particular attention to improving the chain of survival elements related to out-of-hospital cardiac arrest. This includes early recognition of cardiac events, emergency response system activation and bystander-initiated CPR.
- Continue to work on various committees related to prehospital care and communications. The administrative staff serves on the local Regional Trauma Advisory Committee, Outagamie County EMS Chiefs' Association, and Fox Valley Technical College EMS advisory committee.
- Continue implementing field-based reporting, utilizing mobile devices on the ambulances.
- Complete the annual review of the fire department's patient care guidelines, procedures, and protocols. The protocols are standing orders used during EMS calls. Our Service Medical Director Ryan Murphy M.D. and Assistant Chief/EMS Director will review the protocols and update them with the most current medications and patient care procedures.
- Comply with all regulations and standards set forth by OSHA, Wisconsin Department of Commerce, Wisconsin Department of Health and Family Services, and national health organizations.

CITY OF KAUKAUNA

2024 BUDGET

*DIVISION: PUBLIC SAFETY
DEPARTMENT: AMBULANCE*

2023 Accomplishments

- The fire department placed a new 2023 Ford F-550 Lifeline ambulance into service. This ambulance is expected to serve Kaukauna for the next 18 years.
- The American Heart Association recognized the Kaukauna Fire Department by awarding the Mission: Lifeline EMS Silver Award for cardiac and stroke care.
- Re-certified 28 Kaukauna Police Officers and 10 Paid-On-Call Firefighters in CPR.
- The ambulance service continues to utilize numerous EMS supply companies, and through networking and collaborative efforts reduced cost during the purchase of EMS supplies by “shopping around”. This continues to result in a significant purchase savings during the current state of the economy and exorbitant medical supply prices.
- All record keeping, reporting, and maintenance of the required documents were completed as required by fire department policy, paramedic operational plan, and State of Wisconsin Department of Health and Family Services.
- Completed our service re-licensure with the State of Wisconsin, valid through 2026.
- The Assistant Chief/EMS Director continues to serve as a liaison between the fire department ambulance service and the numerous surrounding first responder agencies, coordinating patient care prior to fire department arrival at emergency incident scenes.
- Fire department paramedics completed 27 hours of formal paramedic refresher training. Each paramedic must receive a minimum of 70 hours of refresher training every three years in order to maintain their State of Wisconsin Paramedic License.
- Continued work on the logistics of creating a paperless reporting system.
- Provided stand-by services at all local high school football games, Bike to the Beat, Fox Cities Marathon, and the Firecracker 5k.
- Successfully completed the Centers for Medicare & Medicaid Services Cost Reporting Study to the Medicare Ground Ambulance Data Collection System.
- A review of patient care protocols was completed and updates were made.

CITY OF KAUKAUNA

2024 BUDGET

*DIVISION: PUBLIC SAFETY
DEPARTMENT: AMBULANCE*

2024 Goals and Objectives

- Increase the number of CPR classes given to targeted segments in our community.
- Take additional steps toward becoming paperless with our EMS field reports.
- Monitor Wisconsin's GEMT (Ground Emergency Medical Transport) program to seek ways to improve our reimbursement rates for Medicaid transports.
- Continue to participate in the CARES Program (Cardiac Arrest Registry to Enhance Survival) and continuously seek areas of improvement.
- Implement our alternative response vehicle into our response policies. This vehicle will be used in place of a fire engine on many of our ambulance calls.
- Continue to work on various committees related to prehospital care and communications. The administrative staff serves on the local Regional Trauma Advisory Committee, Outagamie County EMS Chiefs' Association, and Fox Valley Technical College EMS advisory committee.
- Complete the annual review of the fire department's patient care guidelines, procedures, and protocols. The protocols are standing orders used during EMS calls. Our Service Medical Director Ryan Murphy M.D. and Assistant Chief/EMS Director will review the protocols and update them with the most current medications and patient care procedures.
- Comply with all regulations and standards set forth by OSHA, Wisconsin Department of Commerce, Wisconsin Department of Health and Family Services, and national health organizations.

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 52305

DIVISION: PUBLIC SAFETY
DEPARTMENT: AMBULANCE

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	1,200	25	1,300	1,000	1,300
5208	Travel - City Business	575	38	600	100	600
5211	Education & Memberships	4,500	3,827	4,500	450	4,500
<i>Purchased Services</i>						
5303	Communications	6,730	6,608	6,800	5,000	6,800
5318	Maintenance - Automotive	5,500	4,019	5,500	5,000	5,500
5321	Maintenance - Other Equipment	2,500	318	2,500	2,500	2,500
5325	Contractual Services	11,125	11,776	24,200	25,600	29,300
5328	Advertising	0	0	0	0	0
5334	Printing Expense	500	658	500	318	500
<i>Supplies</i>						
5401	Office Supplies	0	0	0	0	0
5402	Desktop Printing Expense	0	0	0	0	0
5404	Clothing Expense	0	0	0	0	0
5407	Automotive Supplies	7,000	12,963	8,000	10,100	9,000
5410	General Supplies	150	123	150	758	150
5419	Medical & Lab Supplies	28,250	25,498	28,250	25,000	27,250
5422	Data Processing Supplies	0	0	0	0	0
5431	Postage	75	224	75	75	75
TOTAL NON-PERSONNEL SERVICES		68,105	66,076	82,375	75,901	87,475
OUTLAY						
5807	Machinery, Tools & Instruments	9,000	29,385	6,000	6,000	4,000
TOTAL OUTLAY		9,000	29,385	6,000	6,000	4,000
TOTAL AMBULANCE		77,105	95,461	88,375	81,901	91,475

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: PUBLIC SAFETY

DEPARTMENT: BUILDING INSPECTION

MISSION STATEMENT

The mission of the Building Inspection Department is to protect and foster the health, safety and well being of Kaukauna residents who occupy or use the buildings within the corporate limits of the City. The mission not only entails inspecting the older housing units but also enforcing current codes and construction practices in new construction. The enforcement level of the Building Inspection Department not only affects the quality of construction today but also the safety and well-being of the occupants tomorrow.

2023 Goals and Objectives

- Implement full electronic permit plan review/submittal.
- Permit 75 new homes.
- Continue ongoing code enforcement efforts.
- Review building permit fee schedule and determine if any changes need to be made
- Reduce consulting fees.

2023 Accomplishments

- Implemented full electronic permit plan review/submittal.
- Permitted 70 new homes.
- Sent 193 code violation letters and 57 citations.
- Building permit fees were increased to reflect increased costs of this service.
- Consulting fees were reduced from \$160,000 in 2022 to ~\$100,000 in 2023 (year-end estimate)

2024 Goals and Objectives

- Continuing education for Code Enforcement and Building Inspection Department
- Continue outreach efforts to the citizens regarding ordinance complaints.
- Outreach to other community departments on operational ideas.
- Assist the Community Development Director on additional tasks.
- Continuing Education from UW system for the Board of Appeals.
- Permit 120 housing units.

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 52405

DIVISION: PUBLIC SAFETY
DEPARTMENT: BUILDING INSPECTION

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	80,214	79,215	84,551	83,951	89,047
5104	Temporary Payroll	0	0	0	0	0
5119	Longevity Pay	0	0	0	0	45
<i>Fringe Benefits</i>						
5151	Retirement Plan	5,214	5,160	5,749	5,709	6,147
5152	Residency	0	0	0	0	0
5154	Social Security	6,136	5,868	6,468	6,422	6,816
5157	Group Health Insurance	22,388	22,385	24,088	24,088	26,573
5160	Group Life Insurance	90	191	203	247	259
5163	Workers Compensation	2,799	2,486	2,706	2,686	2,655
TOTAL PERSONNEL SERVICES		116,841	115,304	123,765	123,103	131,542
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	500	0	1,500	750	1,500
5208	Travel - City Business	100	165	250	200	250
5211	Education & Memberships	400	866	500	500	500
<i>Purchased Services</i>						
5303	Communications	300	687	1,000	820	1,000
5318	Maintenance - Automotive	0	0	0	0	0
5325	Contractual Services	53,200	156,330	165,000	85,000	80,000
5327	Razing Expense	0	0	0	0	0
5328	Advertising	0	0	0	0	0
5334	Printing Expense	100	285	0	0	0
5340	Rent - Equipment	700	601	700	525	700
<i>Supplies</i>						
5401	Office Supplies	1,500	1,865	1,800	3,090	2,500
5402	Desktop Printing Expense	0	0	0	0	0
5407	Automotive Supplies	300	845	1,500	700	1,500
5499	Miscellaneous	0	710	0	0	0
TOTAL NON-PERSONNEL SERVICES		57,100	162,354	172,250	91,585	87,950
OUTLAY						
5804	Office Equipment	0	0	0	0	0
TOTAL OUTLAY		0	0	0	0	0
TOTAL BUILDING INSPECTION		173,941	277,658	296,015	214,688	219,492

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: BUILDING INSPECTION

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2023 BUDGET	2023	2024
	2023	2024		ESTIMATED ACTUAL	PROPOSED BUDGET
Senior Building Inspector	1.00	1.00	84,551	83,951	89,047
TOTAL	1.00	1.00	84,551	83,951	89,047



CITY OF KAUKAUNA

2024 BUDGET

DIVISION: PUBLIC SAFETY

DEPARTMENT: FIRE

MISSION STATEMENT

The Kaukauna Fire Department is committed to providing a safe and healthy community for both citizens and businesses by minimizing fire loss through sound fire prevention efforts, competent suppression techniques, and efficient emergency medical care.

2023 Goals and Objectives

- Provide effective and efficient fire and rescue services to the community.
- Implement cancer prevention measures to ensure health and safety of firefighters.
- Complete our replacement of firefighting protective bunker gear.
- Complete our replacement of all self-contained breathing apparatus.
- Enhance our training programs.
- Continue implementing mission-critical communication devices in our organization.
- Begin a review and update of existing policies and procedures.
- Invite EMS and Fire college students to intern at the Kaukauna Fire Department.
- Explore alternative responses to ensure fast, safe, and efficient responses to all emergencies.

2023 Accomplishments

- As of March 2023, our Training Division is staffed full-time.
- Completed many joint trainings with other Fox Valley fire departments.
- Coursework completed to become “Blue Card” fire department, displaying our commitment to following standard incident command practices on emergency scenes.
- Implemented procedures to allow for better and more accurate data collection of training activities.
- Entered into an agreement with area fire departments to allow for seamless equipment sharing between departments.
- Continue to enhance our training and education by regularly participating in joint training with fire firefighters from Grand Chute, Fox Crossing, and Neenah-Menasha.
- Conducted trench and specialized rescue training with the Appleton Fire Department.
- Entered into an agreement with area fire departments to allow for sharing of firefighting foam.
- As part of our cancer prevention efforts, we’ve planned for a “clean” laundry room to be constructed to ensure carcinogenic gear and biohazard material are kept separate from other clothing, linens, and towels that must be laundered.

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: PUBLIC SAFETY

DEPARTMENT: FIRE

2023 Accomplishments (continued)

- Completed a replacement cycle of all outdated bunker gear for our firefighters.
- Completed a replacement of our outdated self-contained breathing air apparatus.
- Successfully received a grant of \$158,000 towards the replacement of our portable radio inventory.
- Converted many old non-digital documents to digital format.
- Attended several career fairs and recruiting events at area technical schools and the Kaukauna High School.
- Participated in several community events throughout the year, including Bike to the Beat, Firecraker 5K, Fall Fest, Trunk or Treat events, and more.
- Successfully completed an audit by the Insurance Services Office (ISO)
- Purchased an alternative response pickup truck to be outfitted and placed into service in 2024. We received \$68,000 of grant funding for approximately 80% of this project.

2024 Goals and Objectives

- Implement a new “Working Still” alarm level to quickly receive mutual aid from neighboring fire companies to receive a more adequate number of firefighters on scene, improving safety to our firefighters and reducing fire property loss.
- Begin the specification process to replace our 2003 fire engine. This is a 2026 capital project, but with long lead times, this engine should be ordered in 2024 to receive it on time and keep to our replacement cycle.
- Develop a Strategic Plan for the fire department.
- Implement Task Books to better prepare fire personnel looking to promote to new positions.
- Construct a laundry room in the upstairs living quarters of the fire station.
- Continue to review and enhance performance review procedures for our staff.
- Maintain current response times.

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 52205

DIVISION: PUBLIC SAFETY
DEPARTMENT: FIRE

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023	2024 BUDGET
					ESTIMATED ACTUAL	
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	1,568,131	1,515,798	1,657,349	1,630,804	1,736,262
5107	Overtime Pay	75,000	192,869	90,000	134,815	90,000
5113	Job Class Premium Pay	0	0	0	0	0
5116	Holiday Pay	75,000	75,523	75,000	73,643	75,000
5119	Longevity Pay	4,655	4,295	4,540	4,540	4,805
5122	FLSA Pay	0	0	0	0	0
Fringe Benefits						
5151	Retirement Plan	278,979	292,622	328,804	331,379	361,570
5152	Residency	69,602	72,395	79,478	71,898	74,188
5154	Social Security	24,606	25,112	26,490	26,735	27,638
5157	Group Health Insurance	415,106	370,655	428,079	391,416	440,614
5160	Group Life Insurance	2,039	1,972	2,100	2,232	2,344
5163	Workers Compensation	60,298	55,609	58,095	58,633	58,135
TOTAL PERSONNEL SERVICES		2,573,416	2,606,849	2,749,935	2,726,095	2,870,556

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 52205

DIVISION: PUBLIC SAFETY
DEPARTMENT: FIRE

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	4,000	1,189	3,700	3,000	4,100
5208	Travel - City Business	700	79	1,000	1,000	1,400
5211	Education & Memberships	4,525	2,285	4,525	3,700	3,725
<i>Purchased Services</i>						
5303	Communications	10,900	10,202	10,900	10,900	10,900
5306	Heating Fuels	3,900	5,721	5,300	3,900	4,600
5309	Water, Sewer & Electric	60,500	65,068	62,500	55,800	64,000
5312	Maintenance - Building	14,500	18,265	15,000	15,800	16,000
5315	Maintenance - Office Equipment	600	0	600	600	1,200
5318	Maintenance - Automotive	10,700	36,415	12,000	27,000	13,000
5321	Maintenance - Other Equipment	6,000	4,640	6,000	5,500	6,000
5325	Contractual Services	10,150	3,032	10,150	10,150	10,150
5328	Advertising	150	50	150	0	100
5334	Printing Expense	300	0	0	0	0
5340	Rent - Equipment	2,450	2,300	2,500	2,500	2,550
<i>Supplies</i>						
5401	Office Supplies	700	519	700	805	1,000
5402	Desktop Printing Expense	190	333	215	357	350
5404	Clothing Expense	12,700	8,670	12,700	13,100	12,000
5407	Automotive Supplies	5,200	7,366	6,000	6,400	6,800
5410	General Supplies	2,200	953	2,200	2,700	2,200
5413	Chemical & Ordnance	800	202	800	600	800
5416	Custodial Supplies	2,000	2,063	2,000	2,000	2,100
5431	Postage	100	204	150	100	150
5499	Miscellaneous	4,300	5,775	4,500	4,500	4,500
TOTAL NON-PERSONNEL SERVICES		157,565	175,330	163,590	170,412	167,625
OUTLAY						
5807	Machinery, Tools & Instruments	27,000	25,227	20,000	20,000	30,000
TOTAL OUTLAY		27,000	25,227	20,000	20,000	30,000
TOTAL FIRE		2,757,981	2,807,406	2,933,525	2,916,507	3,068,181

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: PUBLIC SAFETY

DEPARTMENT: FIRE

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2023 BUDGET	2023 ESTIMATED ACTUAL	2024 PROPOSED BUDGET
	2023	2024			
Chief	1.00	1.00	116,653	116,653	122,856
Assistant Chief	1.00	1.00	99,786	99,786	105,457
Assistant Chief - Shift	1.00	1.00	92,879	92,879	95,665
Assistant Chief - Shift	1.00	1.00	92,879	92,879	95,665
Assistant Chief - Shift	1.00	1.00	81,271	85,576	90,601
Assistant Chief - Training	1.00	1.00	71,580	81,630	87,247
Lieutenant / Paramedic	1.00	1.00	80,201	80,401	82,359
Lieutenant / Paramedic	1.00	1.00	80,201	77,401	79,736
Lieutenant / Paramedic	1.00	1.00	77,647	78,247	80,143
Driver Operator / Paramedic	1.00	1.00	76,666	76,966	78,728
Driver Operator / Paramedic	1.00	1.00	76,666	77,166	78,728
Driver Operator / Paramedic	1.00	1.00	76,666	75,666	77,184
Driver Operator / Paramedic	1.00	1.00	75,162	74,462	76,100
Driver Operator / Paramedic	1.00	1.00	75,162	74,062	75,901
Driver Operator / Paramedic	1.00	1.00	73,913	73,813	75,901
Firefighter / Paramedic	1.00	1.00	72,233	72,433	73,844
Firefighter / Paramedic	1.00	1.00	71,910	63,710	73,844
Firefighter / Paramedic	1.00	1.00	71,910	69,410	73,844
Firefighter / Paramedic	1.00	1.00	63,090	60,090	71,003
Firefighter / Paramedic	1.00	1.00	59,288	59,288	65,824
Firefighter / Paramedic	1.00	1.00	59,288	33,288	60,620
POC Firefighter / Team Leader	**	**	1,273	1,423	1,321
POC Firefighter / Team Leader	**	**	1,273	1,373	1,321
POC Firefighter / Team Leader	**	**	1,273	1,423	1,321
POC Firefighter / Driver Operator	**	**	1,073	1,273	1,121
POC Firefighter / Driver Operator	**	**	1,073	1,173	1,121
POC Firefighter / Driver Operator	**	**	1,073	1,273	1,121
POC Firefighter / Driver Operator	**	**	0	0	0
POC Firefighter / Driver Operator	**	**	0	0	0
POC Firefighter / Driver Operator	**	**	0	0	0
POC Firefighter	**	**	1,052	1,152	1,098
POC Firefighter	**	**	1,052	1,052	1,098
POC Firefighter	**	**	1,052	1,152	1,098
POC Firefighter	**	**	1,052	1,052	1,098
POC Firefighter	**	**	1,052	1,052	1,098
POC Firefighter	**	**	0	800	1,098
POC Firefighter	**	**	0	800	1,098
POC Firefighter	**	**	0	0	0
POC Firefighter	**	**	0	0	0
TOTAL	21.00	21.00	1,657,349	1,630,804	1,736,262



CITY OF KAUKAUNA

2024 BUDGET

*DIVISION: PUBLIC SAFETY
DEPARTMENT: FIRE SAFETY*

MISSION STATEMENT

It is recognized that education and code enforcement are vital components in preventing fires and reducing fire losses. The Kaukauna Fire Department will sustain a comprehensive public awareness program within the community through regular fire prevention inspections and public education programming.

2023 Goals and Objectives

- All Kaukauna Fire Department staff members will continue to conduct company-based fire inspections throughout the community. We will continue to build a strong working relationship with our Code Enforcement Officer to address businesses that fail to correct fire code violations.
- All records will continue to be kept current to the Department of Commerce's regulations. We continue to send all NFIRS reports to the Federal database. All Fire Department members will have continuing education so that they are able to be kept up to date with the most current code interpretations.
- Strengthen our Juvenile Fire Starters program.
- The Fire Arson Program will remain in place for 2023. All investigators will keep current with continuing education in both Arson investigation classes and Fire investigation classes to align with all updates and standards.
- The general public will receive education in fire code compliance and fire prevention. The Kaukauna Fire Department will begin to provide community education on severe weather and severe weather preparedness. Information and education will be made available regarding what steps to take after a severe weather event. These include, but are not limited to, power line safety, downed trees, and street flooding.
- The Kaukauna Fire Department will continue to provide age-appropriate fire prevention education to all schools within the Kaukauna city limits.
- We will continue to partner with the Kaukauna Recreational Department's Safety Town program.
- Kaukauna Fire Department will continue to work on our Image Trend records system in order to document and log all fire prevention classes and inspections in order to provide the most accurate information possible for data collection.

CITY OF KAUKAUNA

2024 BUDGET

*DIVISION: PUBLIC SAFETY
DEPARTMENT: FIRE SAFETY*

2023 Accomplishments

- As of September 30th, staff performed 876 fire inspections and identified 62 fire code violations.
- Worked with our Code Compliance Officer to gain compliance with several outstanding violations.
- Updated Chapter 21 of the Municipal Code to reflect a new fine structure for repeated noncompliance.
- In 2022, we provided 40 individual classes to Kaukauna students, delivering the message to 2,160 children. (2023 YTD data is not yet available)
- Continued to participate in Kaukauna Recreational Department's Safety Town program.
- Instructed Boy Scouts in fire safety, helping them to achieve their Fire Safety Merit Badge.
- In 2022, we distributed 79 no-cost carbon monoxide detectors to local families. We continue to offer these to citizens while supplies last.
- We have established better procedures to log and track public education activities to benchmark our current state.

2024 Goals and Objectives

- Work with partner agencies to support senior outreach programs in our community.
- All Kaukauna Fire Department staff members will continue to conduct company-based fire inspections throughout the community. We will continue to build a strong working relationship with our Code Enforcement Officer to address businesses that fail to correct fire code violations.
- All records will continue to be kept current to the Department of Commerce's regulations. We continue to send all NFIRS reports to the Federal database. All Fire Department members will have continuing education so that they are able to be kept up to date with the most current code interpretations.
- Strengthen our Juvenile Fire Starters program.
- The Fire Arson Program will remain in place for 2024. All investigators will keep current with continuing education in both Arson investigation classes and Fire investigation classes to align with all updates and standards.
- The general public will receive education in fire code compliance and fire prevention. The Kaukauna Fire Department will begin to provide community education on severe weather and severe weather preparedness. Information and education will be made available regarding what steps to take after a severe weather event. These include, but are not limited to, power line safety, downed trees, and street flooding.
- The Kaukauna Fire Department will continue to provide age-appropriate fire prevention education to all schools within the Kaukauna city limits.
- We will continue to partner with the Kaukauna Recreational Department's Safety Town program.
- Kaukauna Fire Department will continue to work on our Image Trend records system in order to document and log all fire prevention classes and inspections in order to provide the most accurate information possible for data collection.

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 52215

DIVISION: PUBLIC SAFETY
DEPARTMENT: FIRE SAFETY

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023	2024 BUDGET
					ESTIMATED ACTUAL	
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	650	0	650	0	0
5208	Travel - City Business	200	0	200	0	0
5211	Education & Memberships	2,000	1,565	2,000	1,770	2,000
Purchased Services						
5328	Advertising	70	0	70	0	0
5334	Printing Expense	100	0	100	0	0
5397	Fire Safety Education	3,500	3,725	3,600	3,600	4,600
Supplies						
5401	Office Supplies	175	0	175	0	0
5402	Desktop Printing Expense	0	0	0	0	0
5410	General Supplies	300	0	300	0	0
5434	Photographic Supplies	270	0	270	0	0
TOTAL NON-PERSONNEL SERVICES		7,265	5,290	7,365	5,370	6,600
TOTAL FIRE SAFETY		7,265	5,290	7,365	5,370	6,600



CITY OF KAUKAUNA

2024 BUDGET

DIVISION: PUBLIC SAFETY

DEPARTMENT: POLICE

MISSION STATEMENT

The mission of the Kaukauna Police Department is to enhance the quality of life in the City of Kaukauna by working cooperatively with the public to enforce the law, preserve the peace, reduce the fear of crime, and provide for a safe environment.

The Kaukauna Police Department will strive to provide quality police services and promote a “partnership for a safer community” through police and citizen interaction, with emphasis on education, respect fairness and integrity.

2023 Goals and Objectives

- Purchase new handguns for officers
- Continue to hold an “Open House” at the Police Department so citizens can tour the PD and interact with officers.
- Enhance our investigative unit by adding another investigator to help handle death investigations, theft cases, fraud cases, etc
- Explore creative ways to attract new officers and retain our current staff
- Work with the newly hired “code enforcer” to address problem areas in the city
- Provide Alice (active shooter) training to city staff
- Continue to enhance our public relations through various programs; IE. Business liaison, coffee with a cop, touch a truck, and appearances at city festivals and events
- Promote the continued health and well-being of employees through wellness check-ins and peer support program

2023 Accomplishments

- Purchase new handguns for officers.
- Install new optic sights on all handguns for better shot placement.
- Held an open house at the police department for community members to tour the building and interact with officers.
- Installed Flock cameras (license plate readers) throughout the city to help with investigations.
- Continued to provide ALICE training for the Kaukauna School District and businesses in the city.
- Collaborated with other city departments to ensure safe community events.
- Continued our “find the rock” challenge on Facebook which encourages youth in the city to find hidden rocks and turn them into the police department.
- Offered two drug take back days.
- Added an additional investigator to help with investigations.
- Participated in several “Coffee with the cops” events.

CITY OF KAUKAUNA**2024 BUDGET***DIVISION: PUBLIC SAFETY**DEPARTMENT: POLICE***2024 Goals and Objectives**

- Implement an employee wellness program.
- Purchase two ballistic shields for tactical operations and officer safety.
- Purchase a 40mm foam launcher as another less than lethal option in crisis situations
- Continue to hold an “Open House” at the Police Department so citizens can tour the PD and interact with officers.
- Implement our city-wide strategic planning objectives into our day-to-day operations.
- Explore creative ways to attract new officers and retain our current staff.
- Help organize and participate in a county wide rescue task force.
- Continue to hold an “Open House” at the Police Department so citizens can tour the PD and interact with officers.
- Continue succession planning throughout the entire department.

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 52105

DIVISION: PUBLIC SAFETY
DEPARTMENT: POLICE

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023	2024 BUDGET
					ESTIMATED ACTUAL	
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	2,053,451	1,957,146	2,133,925	2,133,823	2,239,228
5107	Overtime Pay	52,000	104,084	60,000	49,593	60,000
5110	Shift Premium Pay	0	1	0	1	0
5113	Job Class Premium Pay	585	275	585	841	585
5116	Holiday Pay	105,575	105,887	110,717	113,842	116,688
5119	Longevity Pay	1,645	1,657	1,831	1,819	1,890
5125	Call Time	0	0	0	0	0
Fringe Benefits						
5151	Retirement Plan	269,694	273,655	315,520	315,510	358,014
5152	Residency	39,796	45,599	51,144	8,444	8,914
5154	Social Security	169,314	170,699	180,732	183,313	189,791
5157	Group Health Insurance	589,434	595,308	645,607	604,827	685,721
5160	Group Life Insurance	2,870	2,946	3,213	3,167	3,425
5163	Workers Compensation	63,007	57,442	62,029	62,030	59,044
TOTAL PERSONNEL SERVICES		3,347,371	3,314,700	3,565,303	3,477,210	3,723,300
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	10,000	10,878	12,000	14,000	12,000
5208	Travel - City Business	500	690	500	500	500
5211	Education & Memberships	1,000	799	1,000	1,000	1,000
Purchased Services						
5303	Communications	2,000	4,290	4,290	4,290	16,778
5312	Maintenance - Building	3,500	7,423	3,500	4,100	3,500
5315	Maintenance - Office Equipment	500	574	500	500	500
5316	Investigations	1,400	515	1,500	1,500	2,000
5318	Maintenance - Automotive	25,900	38,824	25,900	27,000	25,900
5321	Maintenance - Other Equipment	800	1,682	800	800	800
5325	Contractual Services	68,662	67,937	77,464	78,000	78,444
5328	Advertising	300	100	200	350	200
5334	Printing Expense	300	298	300	450	300
5340	Rent - Equipment	5,000	5,343	5,000	5,000	5,000
5391	Crime Prevention Program	500	909	300	300	3,000
5396	K9 Program	5,000	5,227	5,000	13,000	5,000

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 52105

DIVISION: PUBLIC SAFETY
DEPARTMENT: POLICE

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
NON-PERSONNEL SERVICES (CONTINUED)						
Supplies						
5401	Office Supplies	2,000	2,279	2,500	2,000	2,500
5402	Desktop Printing Expense	1,500	163	1,500	1,500	1,500
5404	Clothing Expense	12,500	12,140	12,500	14,000	12,500
5407	Automotive Supplies	40,500	65,025	40,500	38,000	40,500
5410	General Supplies	1,000	736	1,000	1,000	1,000
5413	Chemical & Ordnance	19,358	21,158	20,238	19,500	21,658
5414	Evidence	5,769	2,894	5,700	5,000	6,319
5416	Custodial Supplies	500	58	500	200	500
5419	Medical & Lab Supplies	2,000	1,036	2,000	1,000	2,000
5422	Data Processing Supplies	0	0	0	0	0
5431	Postage	50	51	50	50	50
5499	Miscellaneous	500	2,299	1,000	1,500	1,200
TOTAL NON-PERSONNEL SERVICES		211,039	253,328	225,742	234,540	244,649
OUTLAY						
5807	Machinery, Tools & Instruments	9,757	9,757	15,346	15,346	22,869
5830	Automotive	59,200	68,110	85,628	85,628	81,561
TOTAL OUTLAY		68,957	77,867	100,974	100,974	104,430
TOTAL POLICE		3,627,367	3,645,895	3,892,019	3,812,724	4,072,379

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: PUBLIC SAFETY

DEPARTMENT: POLICE

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2023 BUDGET	2023 ESTIMATED ACTUAL	2024 PROPOSED BUDGET
	2023	2024			
Chief	1.00	1.00	116,653	116,653	122,856
Assistant Chief	1.00	1.00	104,327	104,327	107,457
Lieutenant	1.00	1.00	92,879	92,879	95,665
Sergeant	1.00	1.00	78,633	84,233	85,949
Sergeant	1.00	1.00	78,765	84,265	85,889
Sergeant	1.00	1.00	78,765	84,365	86,081
Sergeant	1.00	1.00	78,633	81,633	83,652
Patrolman / Meg Officer	1.00	1.00	76,157	79,157	80,863
Patrolman / Detective	1.00	1.00	78,573	84,573	85,889
Patrolman / Detective	1.00	1.00	66,126	79,426	80,923
Patrolman / K-9	1.00	1.00	78,610	78,660	83,275
Patrolman	1.00	1.00	80,357	37,857	74,126
Patrolman	1.00	1.00	76,529	60,779	65,027
Patrolman	1.00	1.00	76,217	79,517	80,923
Patrolman	1.00	1.00	76,217	79,517	80,923
Patrolman	1.00	1.00	74,424	76,424	80,211
Patrolman	1.00	1.00	74,616	76,616	79,457
Patrolman	1.00	1.00	72,986	73,486	75,935
Patrolman	1.00	1.00	73,168	71,668	75,780
Patrolman	1.00	1.00	71,483	70,783	74,820
Patrolman	1.00	1.00	70,069	70,269	73,349
Patrolman	1.00	1.00	74,436	76,436	79,062
Patrolman	1.00	1.00	76,109	79,109	80,824
Patrolman	1.00	1.00	70,141	70,341	69,978
Police School Resource Officer	1.00	1.00	76,217	80,917	80,863
Police School Resource Officer	1.00	1.00	76,166	79,466	80,923
Police School Resource Officer	1.00	1.00	75,340	78,040	80,184
Admin Services Supervisor	1.00	1.00	64,158	63,878	67,569
Police Records Assistant	0.73	0.73	34,855	34,355	37,533
Police Records Assistant	0.63	0.63	30,081	30,081	32,391
Police Records Assistant	0.50	0.50	23,873	24,073	25,707
Police Records Assistant	0.50	0.50	23,873	20,873	23,686
Community Service Officer	0.50	0.50	16,192	14,692	16,674
SUBTOTAL	30.86	30.86	2,315,628	2,319,348	2,434,444
Less: School share of PSLO			181,703	185,525	195,216
TOTAL	30.86	30.86	2,133,925	2,133,823	2,239,228



CITY OF KAUKAUNA**2024 BUDGET**

*DIVISION: PUBLIC SAFETY
DEPARTMENT: SCHOOL PATROL*

MISSION STATEMENT

The City of Kaukauna School Crossing Guard program provides uniformed adult supervision at seven school intersections where the majority of the students cross within the City. The crossing guards assist students, bikers and pedestrians when they are crossing the intersections to and from their classes. This service is provided between the hours of 7:00 and 8:15 A.M., and from 2:45 through 4:00 P.M. on school days.

During three weeks in June, three of our crossing guards are involved in the Safety Town program that is designed to teach safety habits to the children who are entering kindergarten. It has evolved into a comprehensive program covering everything from crossing the street, to playground behavior, littering, avoiding poisons, stranger danger, call 911 and fire prevention. Police Officers and Firemen also participate as guest speakers.

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 52110

DIVISION: PUBLIC SAFETY
DEPARTMENT: SCHOOL PATROL

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	55,635	48,498	57,843	57,843	59,565
Fringe Benefits						
5151	Retirement Plan	0	0	0	0	0
5154	Social Security	807	755	839	869	864
5157	Group Health Insurance	0	0	0	0	0
5160	Group Life Insurance	0	0	0	0	0
5163	Workers Compensation	1,942	1,375	1,851	1,851	1,775
TOTAL PERSONNEL SERVICES		58,384	50,627	60,533	60,563	62,204
NON-PERSONNEL SERVICES						
Supplies						
5404	Clothing Expense	1,375	1,375	1,250	1,250	1,250
5499	Miscellaneous	400	0	100	0	0
TOTAL NON-PERSONNEL SERVICES		1,775	1,375	1,350	1,250	1,250
TOTAL SCHOOL PATROL		60,159	52,002	61,883	61,813	63,454

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: PUBLIC SAFETY

DEPARTMENT: SCHOOL PATROL

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2023 BUDGET	2023	2024
	2023	2024		ESTIMATED ACTUAL	PROPOSED BUDGET
Crossing Guard	0.26	0.26	8,355	8,355	8,604
Crossing Guard	0.26	0.26	8,355	8,355	8,604
Crossing Guard	0.26	0.26	8,355	8,355	8,604
Crossing Guard	0.26	0.26	8,355	8,355	8,604
Crossing Guard	0.26	0.26	8,355	8,355	8,604
Crossing Guard	0.26	0.26	8,355	8,355	8,604
Crossing Guard - Sub.	0.08	0.08	2,571	2,571	2,647
Crossing Guard - Sub.	0.08	0.08	2,571	2,571	2,647
Crossing Guard - Sub.	0.08	0.08	2,571	2,571	2,647
TOTAL	1.80	1.80	57,843	57,843	59,565



CITY OF KAUKAUNA**2024 BUDGET***DIVISION: HEALTH AND SOCIAL SERVICES**DEPARTMENT: ALCOHOL & OTHER DRUG AWARENESS****MISSION STATEMENT***

The Alcohol and Other Drug Abuse Prevention Board's mission as defined by City ordinance is as follows.

The Board shall take such steps as it determines necessary to educate the public regarding the problems of alcohol and other drug abuse and to develop public information programs to relation thereto.

The Board shall make recommendations to the Council in cases where Council action is required on matters pertaining to the prevention of alcohol and other drug abuse.

To the extent possible the Board shall coordinate all activities related to the prevention of alcohol and other drug abuse in the City and shall cooperate with other county and state agencies organized for a similar purpose.

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101

DIVISION: HEALTH & SOCIAL SERVICES

DEPT: 54980

DEPARTMENT: ALCOHOL & OTHER DRUG AWARENESS

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
NON-PERSONNEL SERVICES						
Supplies						
5499	Miscellaneous	2,500	4,536	2,500	2,500	2,500
TOTAL NON-PERSONNEL SERVICES		2,500	4,536	2,500	2,500	2,500
TOTAL ALCOHOL & DRUG AWARENESS		2,500	4,536	2,500	2,500	2,500

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: BRIDGE MAINTENANCE

MISSION STATEMENT

The mission of the bridge maintenance department is to provide for the operation of the city's lift bridge. Operation expenditures include inspections, maintenance and utilities for the bridge and tender building.

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 53306

DIVISION: TRANSPORTATION
DEPARTMENT: BRIDGE MAINTENANCE

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5309	Water, Sewer & Electric	1,200	1,002	1,200	1,000	1,200
5325	Contractual Services	10,000	3,636	15,000	9,000	12,000
TOTAL NON-PERSONNEL SERVICES		11,200	4,638	16,200	10,000	13,200
TOTAL BRIDGE MAINTENANCE		11,200	4,638	16,200	10,000	13,200

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: BUS SUBSIDY

MISSION STATEMENT

This department accounts for the cost of Valley Transit bus service that is provided to the City. The Service is provided by the City of Appleton that is shared among all Fox Valley Municipalities.

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 53520

DIVISION: TRANSPORTATION
DEPARTMENT: BUS SUBSIDY

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5325	Contractual Services	22,000	23,199	22,000	44,000	44,000
TOTAL NON-PERSONNEL SERVICES		22,000	23,199	22,000	44,000	44,000
TOTAL BUS SUBSIDIES		22,000	23,199	22,000	44,000	44,000

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: ENGINEERING

MISSION STATEMENT

Develop and carry out the City's capital improvement program including the design, construction, inspection and management of streets, sewers, sidewalks, associated rehabilitation programs and all other City public works projects. Operate and manage the City's Sanitary Sewer Utility and Stormwater Utility. Implement the City's Right-of-Way Management Ordinance requirements. Perform survey work, conduct traffic studies as needed, review and inspect new construction and re-development sites, compile special assessments, and maintain official maps and records.

2023 Goals and Objectives

- Complete construction projects including sewer, stormwater, and paving in a timely, cost-effective manner while minimizing disruptions to residents and the travelling public.
- Work with the Wisconsin Department of Transportation, Wisconsin Department of Natural Resources, Outagamie County Highway Department, and other agencies as needed to effectively carry out the duties delegated to the Department of Public Works.
- Assist other City departments and department heads when requested.
- Work with the Heart of the Valley Metropolitan Sewerage District (HOVMSD) within the Capacity, Management, Operations, and Maintenance (CMOM) program and Clearwater Sustainability Program to reduce the amount of inflow and infiltration that enters the sanitary sewer system. This work will include sewer rehabilitation projects, replacement of private sanitary sewer laterals, flow monitoring, and any other tasks deemed necessary by the HOVMSD and its consulting engineer.
- Work with the Wisconsin Department of Natural Resources to meet water regulations and improve storm water quality throughout the Municipal Separate Storm Sewer System (MS4).
- Work with Kaukauna Utilities to coordinate sanitary sewer main, water main, and lateral replacement projects.
- Continue to develop the City's G.I.S. system.

Successfully complete the following projects:

- 2023 Concrete Street Paving Project
- Sanitary Sewer and Water Main Relay Projects with Kaukauna Utilities
- Alley Reconstruction Project
- Elm/Thilmany Intersection Reconstruction
- Construction of the Jonen Park Pavilion
- Grignon Park Utility Relay and Streambank Restoration
- K4 Basin Flood Storage Project – Tanner School and Ann/Thelen Pipe Sizing
- Glenview Ravine and Outfall Project Design/Permitting
- Erosion Control - Stormwater Outfall / Streambank Restoration Project
- Navigation Canal Seawall Project
- Downtown Pedestrian Alley Development
- Construct Company Woods Pond
- Concrete Street Patch Program on STH 55 and other various locations

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: ENGINEERING

2023 Accomplishments

Successfully Completed the Following Projects:

- 2023 Concrete Street Paving Project
- Sanitary Sewer and Water Main Relay Projects with Kaukauna Utilities
- Alley Reconstruction Project
- Horseshoe Park Storm Sewer Rehabilitation
- Grignon Park Utility Relay and Streambank Restoration
- Erosion Control - Stormwater Outfall / Streambank Restoration Projects along Nelson Trail
- Downtown Pedestrian Alley Design
- Construct Company Woods Pond
- Concrete Street Patch Program on STH 55 and other various locations

Began Work on the Following Projects (Anticipated Final Completion in 2024):

- 75% of K4 Basin Flood Storage Project – Tanner School and Ann/Thelen Pipe Sizing
- Awarded and started construction of the Jonen Park Pavilion
- * Worked with KASD, KPD, and Street Department on school zone improvements, school walking route improvements, and began investigations to address bus stop improvements.
- * Worked with Community Enrichment to design and bid improvements and accessibility at LaFollette Park
- Assisted other City departments and department heads when requested. Provided technical assistance, mapping and displays for multiple departments.
- Worked with the Heart of the Valley Metropolitan Sewerage District (HOVMSD) within the Capacity, Management, Operations, and Maintenance (CMOM) program and Clearwater Sustainability Program to reduce the amount of inflow and infiltration that enters the sanitary sewer system. This work included sewer rehabilitation projects, replacement of private sanitary sewer laterals, and other tasks deemed necessary by the HOVMSD and its consulting engineer.
- Worked with the Wisconsin Department of Natural Resources to meet regulations and improve storm water quality throughout the Municipal Separate Storm Sewer System (MS4). Worked with developers to install proper erosion control and stormwater management facilities assisting in the successful development of their properties.
- Continued the process of establishing a Wetland Mitigation Bank as part of the Haas Road Park area and began the process of creating an onsite wetland mitigation project to enhance and restore wetlands on the Inside the Park Place recreational area.
- Worked with Kaukauna Utilities to coordinate sanitary sewer main, water main, and lateral replacement projects, and street patching on Kenneth Avenue area and continued planning for 5-year CIP and upcoming lead water service replacement projects.

* = Aligns directly to Strategic Management Goal

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: ENGINEERING

2024 Goals and Objectives

- Complete construction projects including sewer, stormwater, and paving in a timely, cost-effective manner while minimizing disruptions to residents and the travelling public.
- Work with the Wisconsin Department of Transportation, Wisconsin Department of Natural Resources, Outagamie County Highway Department, and other agencies as needed to effectively carry out the duties delegated to the Department of Public Works.
- * Continue to work with KASD, KPD, and Street Department on school zone improvements, school walking route improvements, and bus stop improvements.
- * Continue to work with Community Enrichment to design improvements and increase accessibility for all residents to City parks and trails.
- * Create or improve pedestrian and bicycle facilities in conjunction with street and sidewalk improvement projects.
- Assist other City departments and department heads when requested.
- Work with the Heart of the Valley Metropolitan Sewerage District (HOVMSD) within the Capacity, Management, Operations, and Maintenance (CMOM) program and Clearwater Sustainability Program to reduce the amount of inflow and infiltration that enters the sanitary sewer system. This work will include sewer rehabilitation projects, replacement of private sanitary sewer laterals, flow monitoring, and any other tasks deemed necessary by the HOVMSD and its consulting engineer.
- Work with the Wisconsin Department of Natural Resources to meet water regulations and improve storm water quality throughout the Municipal Separate Storm Sewer System (MS4).
- Work with Kaukauna Utilities to coordinate sanitary sewer main, water main, and lateral replacement projects.
- * Continue to improve communications with residents and businesses about City operations and specifically projects that may affect them directly.

Successfully complete the following projects:

- 2024 Concrete Street Paving Project
- Sanitary Sewer and Water Main Relay Projects with Kaukauna Utilities
- * Downtown Alley and Pedestrian Alley Reconstruction Project
- * Construction of the Jonen Park Pavilion
- Finish K4 Basin Flood Storage Project – Tanner School and Ann/Thelen Pipe Sizing
- Erosion Control - Stormwater Outfall / Streambank Restoration Project
- * Navigation Canal Seawall Project
- Parking lot pavement replacement at Municipal Pool and Horseshoe Valley Park
- * Replace defective walks as part of the Sidewalk Replacement Program
- Complete remediation of the Fox Shores RR Site.

* = Aligns directly to Strategic Management Goal

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 53105

DIVISION: TRANSPORTATION
DEPARTMENT: ENGINEERING

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023	2024 BUDGET
					ESTIMATED ACTUAL	
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	297,631	295,901	306,987	305,757	322,766
5104	Temporary Payroll	9,940	1,354	11,795	3,908	12,152
5119	Longevity Pay	1,320	840	780	780	780
Fringe Benefits						
5151	Retirement Plan	21,179	20,150	22,632	22,689	24,252
5152	Residency	12,147	8,220	11,149	11,098	11,813
5154	Social Security	25,070	21,482	23,715	23,507	24,927
5157	Group Health Insurance	68,393	51,868	48,175	48,175	53,145
5160	Group Life Insurance	925	445	520	612	643
5163	Workers Compensation	11,718	9,749	11,028	10,802	10,836
TOTAL PERSONNEL SERVICES		448,323	410,010	436,781	427,328	461,314
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	2,000	1,013	2,000	800	1,200
5208	Travel - City Business	300	639	300	100	300
5211	Education & Memberships	300	402	250	200	250
Purchased Services						
5303	Communications	1,200	1,253	1,800	1,200	1,500
5315	Maintenance - Office Equipment	1,000	0	500	0	500
5318	Maintenance - Automotive	0	0	200	150	200
5321	Maintenance - Other Equipment	0	0	500	0	500
5325	Contractual Services	1,000	1,254	1,000	970	1,000
5328	Advertising	0	2,167	0	3,500	0
5334	Printing Expense	1,500	(5)	600	0	600
5340	Rent - Equipment	1,000	737	1,000	1,000	1,000
Supplies						
5401	Office Supplies	800	949	1,000	500	1,000
5402	Desktop Printing Expense	100	130	200	0	200
5407	Automotive Supplies	1,000	1,397	1,100	1,200	1,100
5410	General Supplies	1,000	1,032	1,000	950	1,000
TOTAL NON-PERSONNEL SERVICES		11,200	10,969	11,450	10,570	10,350
OUTLAY						
5804	Office Equipment	0	0	3,500	5,000	5,000
5807	Machinery, Tools & Instruments	0	0	500	700	100
TOTAL OUTLAY		0	0	4,000	5,700	5,100
TOTAL ENGINEERING		459,523	420,979	452,231	443,598	476,764

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: ENGINEERING

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2023 BUDGET	2023	2024
	2023	2024		ESTIMATED ACTUAL	PROPOSED BUDGET
Director of Public Works	1.00	1.00	110,426	110,176	118,095
Senior Project Engineer	1.00	1.00	78,423	78,543	83,971
Project Engineer	1.00	1.00	75,385	74,785	78,794
Planning/Engineering Tech.	0.60	0.60	42,753	42,253	41,906
TOTAL	3.60	3.60	306,987	305,757	322,766



CITY OF KAUKAUNA**2024 BUDGET***DIVISION: TRANSPORTATION**DEPARTMENT: EQUIPMENT MAINTENANCE & REPLACEMENT****MISSION STATEMENT***

The mission of this department is to provide operating departments with service, maintenance, and repairs to assigned vehicles and equipment. Duties include ordering of parts, changing of oil, lubrication, engine tuning, repairs, equipment painting, mounting plows, etc. This department also administers the annual systematic equipment replacement program.

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101

DIVISION: TRANSPORTATION

DEPT: 53308

DEPARTMENT: EQUIPMENT MAINTENANCE & REPLACEMENT

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5318	Maintenance - Automotive	75,000	73,001	80,000	68,000	80,000
5325	Contractual Services	425	131	425	50	200
<i>Supplies</i>						
5410	General Supplies	12,000	17,497	12,000	11,500	12,000
5499	Miscellaneous	0	0	0	0	0
TOTAL NON-PERSONNEL SERVICES		87,425	90,629	92,425	79,550	92,200
TOTAL EQUIP MAINTEN & REPLACE		87,425	90,629	92,425	79,550	92,200

CITY OF KAUKAUNA**2024 BUDGET***DIVISION: TRANSPORTATION**DEPARTMENT: FORESTRY****MISSION STATEMENT***

The forestry department is responsible for the planting, trimming, and removal of trees and stumps from terraces, parks or from areas where it interferes with city property. The proper clearance of city streets, alleys, and sidewalks, and the removal of trees and branches during scheduled pickup dates and after damaging storms.

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 53310

DIVISION: TRANSPORTATION
DEPARTMENT: FORESTRY

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5322	Maintenance - Roads & Walks	0	0	0	0	0
5325	Contractual Services	2,500	4,261	8,500	0	5,000
<i>Supplies</i>						
5407	Automotive Supplies	4,000	7,192	7,500	6,400	7,500
5410	General Supplies	1,500	2,270	2,000	16,500	2,000
5425	Botanical & Agricultural	1,000	1,090	2,000	0	2,000
TOTAL NON-PERSONNEL SERVICES		9,000	14,813	20,000	22,900	16,500
TOTAL FORESTRY		9,000	14,813	20,000	22,900	16,500

CITY OF KAUKAUNA**2024 BUDGET***DIVISION: TRANSPORTATION**DEPARTMENT: SNOW & ICE CONTROL****MISSION STATEMENT***

The mission of the Snow and Ice Control Department is to keep streets and city owned sidewalks open to traffic in all winter conditions and to provide skid free pavement surfaces at intersections, stop and yield signs. Responsibilities and expenditures include ordering of blades, chains, salt, and chips for mixing and stockpiling, application of these materials, plowing, removal, and hauling of snow. Also included is the removal of snow and ice from private walks when not performed by owners. Private snow and ice removal is billed to the property owner.

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 53304

DIVISION: TRANSPORTATION
DEPARTMENT: SNOW & ICE CONTROL

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023	2024 BUDGET
					ESTIMATED ACTUAL	
NON-PERSONNEL SERVICES						
Purchased Services						
5318	Maintenance - Automotive	5,000	4,034	5,000	15,000	10,000
5322	Maintenance - Roads & Walks	48,000	54,858	60,000	76,000	76,000
5328	Advertising	850	284	800	0	500
Supplies						
5407	Automotive Supplies	28,500	21,067	25,000	25,000	25,000
5410	General Supplies	16,000	61,628	30,000	23,000	30,000
TOTAL NON-PERSONNEL SERVICES		98,350	141,871	120,800	139,000	141,500
TOTAL SNOW & ICE CONTROL		98,350	141,871	120,800	139,000	141,500

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: STREET DEPARTMENT ADMINISTRATION

MISSION STATEMENT

The mission of Street Department Administration is to provide effective and efficient management of the street, sanitation, and park departments. Street department administration is in charge of and responsible for maintenance and repair of streets, alleys, curbs and gutters, sidewalks, street signs, traffic control devices, storm sewers, sanitary sewers, city buildings and structures, parks, athletic fields and all machinery, equipment and property used in any activity under departmental control.

The administration has charge of such public services as garbage and refuse collection and disposal, snow and ice control, street cleaning and flushing, recycling and such other activities as may be assigned from time to time by the council.

The administration determines the priorities, objectives, policies, procedures and overall resource needs. The administration is also responsible for the development and implementation of public policies regarding the street, sanitation, and park departments.

2023 Goals and Objectives

- Continue to provide effective and efficient direction and control of the Street and Park Departments.
- Maintain the city's designation, "Tree City USA" by the National Arbor Day Foundation.
- Provide continuing education opportunities for all Street and Park department personnel.
- Continue emphasizing safety and provide the equipment and tools necessary to achieve a safe working environment.
- Continue working with safety coordinator to provide safe work environments while maintaining optimum efficiency.
- Continue with systematic equipment replacement. Equipment scheduled to be replaced in 2023 is (213) International Work Star 7400 dump truck and add ¾ ton pickup with lift gate to the fleet to help with vehicle needs for street and park staff.
- Continued street sign replacement and inventory.
- Work with Director of Public Works, Planning Director, and Board of Public Works to develop policies and ordinance updates to the garbage ordinance to help rectify issues with amounts, placement, and types of materials being collected from city residents and business owners.
- Develop and execute plans for upgrades to La Follette Park playground equipment with vendors and multiple city departments while continuing to upgrade and maintain all city parks, athletic fields, and plantings.
- Continue work on Nelson and Konkapot trails to install benches, refuse receptacles, and signage for all trail users.
- Continue planting of various varieties of trees to replace the dead and declining trees throughout the park systems
- Continue professional relationships with the many clubs and organizations that organize events for the youth and citizens of Kaukauna.
- Provide the response of personnel and equipment to all weather emergencies for safe travel throughout the city.

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: STREET DEPARTMENT ADMINISTRATION

2023 Accomplishments

- The Street and Park Department continued to provide effective and efficient maintenance services for the residents of the city, its visitors, various organizations, and the Kaukauna area school district. Routine maintenance (refuse collection, snow removal, street repair, park care, sewer maintenance, weed cutting, street maintenance, vehicle maintenance, etc.) was performed throughout the year.
- The city received recognition for the 30th year in a row as a "Tree City USA" by the National Arbor Day Foundation. The award identifies the city as one which realizes the benefits of tree planting and maintenance of the urban forest.
- 2023 was a year that we internally cross trained in multiple pieces of equipment and operations across many staff members. A focus has been to be a well-rounded crew. Giving staff these opportunities will allow the department to cover operations efficiently through extended leave and retirements.
- Training sessions were conducted monthly for staff by Fox Valley Safety on topics to continue to be compliant with OSHA standards. Unlike other years we have trained all staff in confined space to help with the safety and coverage of these entries.
- Equipment upgrades completed in 2023 were the purchase of a new ¾ ton pickup truck outfitted with lift gate, and bidding of a new dump truck outfitted with plow equipment.
- Developed and implemented the first phase of Waste Ordinance 11.11 with collaboration from multiple city departments, council members and street department staff. Information has been distributed to residents through the city's website, Facebook page, and distribution of non-compliance tags to containers to inform residents of ordinance changes.
- Bid was awarded to Lee Recreation for the installation of an all-inclusive play structure for LaFollette Park. City staff will complete site work of removal of old equipment, excavation, and concrete flatwork.
- Prepared the Municipal pool for construction. Removed play structure, to be repainted and relocated to a park with ageing equipment. Repurposed sand from pool to top dress athletic fields.
- Upgrades to trails were made by installing benches, waste receptacles and dog waste stations
- Worked with Calumet County Highway Department to paint center lines and white skips on Hwy 55.
- Crosswalks, curbs, and parking lots were painted throughout city lots, around schools and churches, and on main streets in the city.
- Special events were another huge success in 2023. Twenty plus events were held where city staff had significant time planning and delivering clean sites, traffic control, refuse collection and temporary seating to help facilitate these events.
- The Department of Public Works received an Urban Forestry Grant to help fund the continued efforts to remove infected Ash trees, maintain equipment, and replant a variety of trees.
- City staff removed 59 diseased Ash trees to date throughout the city's open park area. The focus has been on areas with the highest risk factor. A contractor was hired and completed grinding and restoration of 28 Ash tree stumps. 12 trees have been planted to date in open park and trails throughout the city.

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: STREET DEPARTMENT ADMINISTRATION

2023 Accomplishments (continued)

- Working with the Planning Department and 1000 Islands on finalizing and executing a planting plan to replant 20 plus trees in the two parks that have seen the most Ash tree removals. Horseshoe Park and the Dog park.
- Curb repair was completed throughout various locations. Asphalt crew was out multiple weeks throughout the summer repairing potholes. Repairs and repainting were made to the municipal track.
- Cleaned over 49,000 lineal feet of sanitary sewer mains
- Responded to 17 winter weather events to plow and salt city streets, sidewalks, parking lots, and trails.

2024 Goals and Objectives

- Continue to provide effective and efficient direction and control of the Street and Park Departments.
- Maintain the city's designation, "Tree City USA" by the National Arbor Day Foundation.
- Provide continuing education opportunities for all Street and Park department personnel.
- Continue emphasizing safety and provide the equipment and tools necessary to achieve a safe working environment.
- Continue working with safety coordinator to provide safe work environments while maintaining optimum efficiency.
- Continue with systematic equipment replacement. Equipment scheduled to be replaced in 2024 is a hill mower, street grader, and skid steer. There will also be an addition of an athletic field groomer and a buster attachment for our backhoe.
- Work with Director of Public Works, Communications Coordinator, and Planning Department on informing residents and implementing the 2nd and 3rd phase of the waste ordinance 11.11
- Work with Lee Recreation on the site work and foundation needs for the new Lafollette Park playground.
- Work with Director of Public Works and Milbach Construction on the new Jonen Park Pavillion.
- Work with Community Enrichment Director on pool reconstruction needs. Tree removal and moving supplies back to the new facility will be some of the work needed by the street department.
- Continue work on Nelson and Konkapot trails to install benches, refuse receptacles, and signage for all trail users.
- Continue with the removal and restoration of many Ash trees located in open park areas.
- Continue planting of various varieties of trees to replace the dead and declining trees throughout the park systems
- Continue professional relationships with the many clubs and organizations that organize events for the youth and citizens of Kaukauna.
- Provide the response of personnel and equipment to all weather emergencies for safe travel throughout the city.

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101

DIVISION: TRANSPORTATION

DEPT: 53110

DEPARTMENT: STREET DEPARTMENT ADMINISTRATION

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	128,429	135,810	129,148	128,148	135,353
5119	Longevity Pay	360	570	395	395	420
<i>Fringe Benefits</i>						
5151	Retirement Plan	8,371	8,286	8,809	8,741	9,368
5152	Residency	0	4,467	5,073	5,037	5,304
5154	Social Security	9,852	9,539	9,910	9,434	10,387
5157	Group Health Insurance	46,005	35,400	33,793	33,793	37,290
5160	Group Life Insurance	171	336	214	209	219
5163	Workers Compensation	3,086	2,750	2,794	2,774	2,727
TOTAL PERSONNEL SERVICES		196,274	197,158	190,136	188,531	201,068
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	1,500	225	1,500	160	1,500
5211	Education & Memberships	0	0	0	0	0
<i>Purchased Service</i>						
5303	Communications	300	300	500	600	600
5325	Contractual Services	2,500	3,203	3,000	3,800	4,000
5328	Advertising	0	0	0	0	0
<i>Supplies</i>						
5401	Office Supplies	500	652	500	800	700
5402	Desktop Printing Expense	500	188	400	115	400
5410	General Supplies	100	4	100	100	100
TOTAL NON-PERSONNEL SERVICES		5,400	4,572	6,000	5,575	7,300
TOTAL ST DEPT ADMINISTRATION		201,674	201,730	196,136	194,106	208,368

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: STREET DEPARTMENT ADMINISTRATION

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2023 BUDGET	2023	2024
	2023	2024		ESTIMATED ACTUAL	PROPOSED BUDGET
Street Superintendent	1.00	1.00	84,551	83,951	88,397
Office Assistant	1.00	1.00	44,597	44,197	46,956
TOTAL	2.00	2.00	129,148	128,148	135,353



CITY OF KAUKAUNA

2024 BUDGET

*DIVISION: TRANSPORTATION
DEPARTMENT: STREET LIGHTING*

MISSION STATEMENT

This department accounts for the cost of maintaining and operating the streetlights and decorative theme lights within the city. All streetlights are owned and operated by Kaukauna Utilities.

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 53420

DIVISION: TRANSPORTATION
DEPARTMENT: STREET LIGHTING

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5309	Water, Sewer & Electric	210,000	242,293	210,000	241,200	240,000
5321	Maintenance - Other Equipment	600	285	200	1,000	1,000
TOTAL NON-PERSONNEL SERVICES		210,600	242,578	210,200	242,200	241,000
TOTAL STREET LIGHTING		210,600	242,578	210,200	242,200	241,000

CITY OF KAUKAUNA**2024 BUDGET***DIVISION: TRANSPORTATION**DEPARTMENT: STREET MAINTENANCE****MISSION STATEMENT***

The mission of the street maintenance department is to provide smooth, safe pavements for vehicular and bicycle movement. Street maintenance activities include the tarring of joints, patching of potholes, patching for street oiling, grading gravel streets, repairing curbs, and guard rails. Reconstruction of small sections of concrete, asphalt, and gravel streets and alleys is also performed.

All Department of Public work laborer staff is being budgeted under this department

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 53301

DIVISION: TRANSPORTATION
DEPARTMENT: STREET MAINTENANCE

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	1,252,553	1,179,213	1,229,868	1,230,968	1,270,997
5104	Temporary Payroll	54,000	43,523	70,770	57,116	72,912
5107	Overtime Pay	85,000	73,341	85,000	84,205	85,000
5110	Shift Premium Pay	700	452	700	561	700
5113	Job Class Premium Pay	6,900	7,770	6,900	5,878	6,900
5119	Longevity Pay	4,480	4,120	4,275	4,170	4,240
5125	Call Time	0	0	0	0	0
Fringe Benefits						
5151	Retirement Plan	87,726	84,348	90,219	90,153	94,381
5152	Residency	41,956	42,640	42,507	42,511	43,788
5154	Social Security	104,030	91,997	102,522	102,251	105,697
5157	Group Health Insurance	439,089	414,152	428,901	443,077	499,743
5160	Group Life Insurance	2,445	2,426	2,774	2,675	2,809
5163	Workers Compensation	48,987	41,693	44,720	44,253	42,934
5166	Unemployment Insurance	0	0	0	0	0
TOTAL PERSONNEL SERVICES		2,127,866	1,985,676	2,109,156	2,107,818	2,230,101
NON-PERSONNEL SERVICES						
Purchased Services						
5303	Communications	300	275	1,000	800	1,000
5309	Water, Sewer & Electric	0	0	0	0	0
5312	Maintenance - Building	10,000	40,796	25,000	26,600	26,000
5318	Maintenance - Automotive	0	33	0	0	0
5322	Maintenance - Roads & Walks	65,000	23,863	45,000	50,500	46,000
5325	Contractual Services	15,000	8,770	15,000	11,000	15,000
5328	Advertising	0	0	0	0	0
Supplies						
5404	Clothing Expense	0	0	0	0	5,000
5407	Automotive Supplies	12,000	18,822	20,000	13,700	20,000
5410	General Supplies	8,000	9,614	8,000	6,000	3,000
5419	Medical & Lab Supplies	0	0	0	0	2,000
TOTAL NON-PERSONNEL SERVICES		110,300	102,174	114,000	108,600	118,000
OUTLAY						
5807	Machinery, Tools & Instruments	0	0	1,000	1,000	1,000
TOTAL OUTLAY		0	0	1,000	1,000	1,000
TOTAL STREET MAINTENANCE		2,238,166	2,087,850	2,224,156	2,217,418	2,349,101

CITY OF KAUKAUNA**2024 BUDGET***DIVISION: TRANSPORTATION**DEPARTMENT: STREET MAINTENANCE*

<i>TITLE OF POSITION</i>	<i>NUMBER OF FULL-TIME EQUIVALENTS</i>		<i>2023 BUDGET</i>	<i>2023 ESTIMATED ACTUAL</i>	<i>2024 PROPOSED BUDGET</i>
	<i>2023</i>	<i>2024</i>			
Street Foreman	1.00	1.00	68,789	69,889	74,935
Heavy Equipment Operator	5.50	5.50	367,282	367,282	378,464
Tandem Truck Driver	1.50	1.50	98,659	98,659	101,583
Small Truck Driver	2.00	2.00	127,688	127,688	131,503
Parks Technician	4.00	4.00	254,622	254,622	262,252
Laborer	5.00	5.00	312,828	312,828	322,260
TOTAL	19.00	19.00	1,229,868	1,230,968	1,270,997



CITY OF KAUKAUNA**2024 BUDGET***DIVISION: TRANSPORTATION**DEPARTMENT: STREET SIGNS & MARKERS****MISSION STATEMENT***

The mission of the street signs and markers department is to make, install, repair, and replace traffic control and street signs. This department is also responsible for painting traffic lanes, crosswalks, parking stalls, no parking areas, etc. on all city streets and parking areas.

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 53303

DIVISION: TRANSPORTATION
DEPARTMENT: STREET SIGNS & MARKERS

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023	2024 BUDGET
					ESTIMATED ACTUAL	
NON-PERSONNEL SERVICES						
Purchased Services						
5321	Maintenance - Other Equipment	1,250	0	1,250	1,700	1,250
5325	Contractual Services	3,500	(4,182)	4,000	4,000	4,000
Supplies						
5407	Automotive Supplies	1,500	2,151	1,500	2,000	1,500
5410	General Supplies	9,000	13,657	12,000	12,500	12,000
5413	Chemical & Ordnance	8,000	7,942	8,500	8,000	8,500
TOTAL NON-PERSONNEL SERVICES		23,250	19,567	27,250	28,200	27,250
TOTAL STREET SIGNS & MARKERS		23,250	19,567	27,250	28,200	27,250

CITY OF KAUKAUNA**2024 BUDGET***DIVISION: TRANSPORTATION**DEPARTMENT: TRAFFIC CONTROL****MISSION STATEMENT***

The traffic control department's mission is to provide for the maintenance, repair, and safe operation of the city's seven signalized intersections, signalized pedestrian crossings, and all other powered traffic control and warning signage. This includes labor, parts, contractual services, and electrical services.

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 53305

DIVISION: TRANSPORTATION
DEPARTMENT: TRAFFIC CONTROL

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5309	Water, Sewer & Electric	5,000	3,628	4,000	10,000	4,000
5325	Contractual Services	9,000	6,864	10,000	7,500	10,000
<i>Supplies</i>						
5410	General Supplies	0	279	400	1,100	1,000
TOTAL NON-PERSONNEL SERVICES		14,000	10,771	14,400	18,600	15,000
OUTLAY						
5807	Machinery, Tools & Instruments	4,500	0	10,000	10,000	8,000
TOTAL OUTLAY		4,500	0	10,000	10,000	8,000
TOTAL TRAFFIC CONTROL		18,500	10,771	24,400	28,600	23,000

CITY OF KAUKAUNA**2024 BUDGET**

*DIVISION: TRANSPORTATION
DEPARTMENT: WEED CONTROL*

MISSION STATEMENT

The mission of the weed control department is the control of noxious weeds. Responsibilities include the mowing of street right-of-way's, vacant lots, and lawns which property owner have neglected to maintain. Weed/grass control on private property is charged to the property owner. This department's expenditure also includes the repair of weed eaters and hand mowers

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 53640

DIVISION: TRANSPORTATION
DEPARTMENT: WEED CONTROL

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023	
					ESTIMATED ACTUAL	2024 BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5318	Maintenance - Automotive	1,500	2,224	2,000	1,000	2,000
5328	Advertising	0	67	500	0	500
Supplies						
5407	Automotive Supplies	800	1,165	800	400	800
5410	General Supplies	300	18	300	1,000	500
TOTAL NON-PERSONNEL SERVICES		2,600	3,474	3,600	2,400	3,800
TOTAL WEED CONTROL		2,600	3,474	3,600	2,400	3,800

CITY OF KAUKAUNA**2024 BUDGET***DIVISION: SANITATION**DEPARTMENT: REFUSE COLLECTION****MISSION STATEMENT***

The mission of the Refuse Collection Department is to provide maintenance to the multiple refuse trucks, regular weekly collection of garbage and rubbish and to transport this garbage to a disposal site in order to enhance public health, sanitation and community appearance. Also included in budget expenditures are the various special collections for large and irregular, spring and fall clean up, and tire collection weeks.

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 53620

DIVISION: SANITATION
DEPARTMENT: REFUSE COLLECTION

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023	2024 BUDGET
					ESTIMATED ACTUAL	
NON-PERSONNEL SERVICES						
Purchased Services						
5318	Maintenance - Automotive	60,000	55,279	60,000	42,000	50,000
5325	Contractual Services	0	68	0	0	0
5328	Advertising	0	841	600	800	500
Supplies						
5404	Clothing Expense	300	208	300	300	300
5407	Automotive Supplies	30,000	60,461	50,000	48,000	49,000
5410	General Supplies	1,000	1,117	1,500	1,200	2,000
TOTAL NON-PERSONNEL SERVICES		91,300	117,973	112,400	92,300	101,800
TOTAL REFUSE COLLECTION		91,300	117,973	112,400	92,300	101,800

CITY OF KAUKAUNA**2024 BUDGET***DIVISION: SANITATION**DEPARTMENT: REFUSE DISPOSAL****MISSION STATEMENT***

The mission of the refuse disposal department is to account for the tipping fees for disposal of refuse and debris and for the fees associated with the city's recycling program. Also included are the costs associated with the processing of waste concrete, yard debris, leaves and brush located at the city leased site at the Red Hills Landfill, and the contracted disposal costs to remove the recycling and waste oil from the city disposal site.

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 53630

DIVISION: SANITATION
DEPARTMENT: REFUSE DISPOSAL

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5325	Contractual Services	132,500	132,882	127,000	127,000	127,000
5395	Recycling Costs	7,000	7,752	12,000	10,000	12,000
TOTAL NON-PERSONNEL SERVICES		139,500	140,634	139,000	137,000	139,000
TOTAL REFUSE DISPOSAL		139,500	140,634	139,000	137,000	139,000

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: COMMUNITY ENRICHMENT
DEPARTMENT: ADULT PROGRAMS

MISSION STATEMENT

To provide adult citizens organized sports leagues to include men's softball and adult coed kickball.

2023 Goals and Objectives

- Increase enrollments for Adult Programs by 10% from previous year
- Engage with other City Departments on joint programs
- Increase social media presence to increase participation

2023 Accomplishments

- Evaluated and implemented new fee structure for programs/leagues
- Increased participation for Pickleball by adding additional classes
- Social Media Insights
 - Increase in "likes" on social media by 5%
 - Increase of visits to KRD social media pages by 355%
 - Published 26% more posts annually

2024 Goals and Objectives

- Create 1-2 new adult leagues and programs
- Schedule onsite visits with coaches/instructors and create organized training schedule and documentation
- Evaluate the needs and effectiveness of programs and activities through surveys and evaluations

Service Efforts:

INDICATOR	2021	2022	2023
Number of teams	33	35	29
Adult Open Gym	-	-	Did not offer
Photography	1	-	Did not offer
PAC Trips	25	80	56*
Pickleball	11	8	54*
Outdoor Cooking W/Caste Iron	7	11	0
No Boundaries	-	12	12
Monday Afternoon Cards	-	-	0
Be Active Wisconsin	8	12	Did not offer
Zumba			36
Adult Movement			6
Yoga			54*

*Fall Program Registration is ongoing

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 55320

DIVISION: COMMUNITY ENRICHMENT
DEPARTMENT: ADULT PROGRAMS

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	42,092	42,283	42,439	41,859	37,636
5104	Temporary Payroll	22,793	14,497	34,757	16,802	29,001
5107	Overtime Pay	0	378	0	202	0
5119	Longevity Pay	540	540	585	460	300
<i>Fringe Benefits</i>						
5151	Retirement Plan	8,243	8,564	8,498	8,084	7,811
5152	Residency	4,900	4,917	4,728	2,532	3,957
5154	Social Security	3,592	3,353	3,795	3,496	3,323
5157	Group Health Insurance	46,005	45,833	47,353	41,155	36,443
5160	Group Life Insurance	398	388	411	301	316
5163	Workers Compensation	3,730	3,057	3,712	2,591	2,910
5166	Unemployment Insurance	0	0	0	0	0
TOTAL PERSONNEL SERVICES		132,293	123,810	146,278	117,482	121,697
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5303	Communications	300	300	300	175	460
5325	Contractual Services	2,600	5,695	3,000	6,500	6,500
5328	Advertising	2,650	0	2,250	1,000	2,000
<i>Supplies</i>						
5401	Office Supplies	500	75	500	500	500
5407	Automotive Supplies	400	0	400	0	200
5422	Data Processing Supplies	4,000	4,000	4,000	4,000	4,000
5428	Recreation	4,500	4,180	4,500	1,000	2,000
5431	Postage	1,200	0	1,200	100	500
TOTAL NON-PERSONNEL SERVICES		16,150	14,249	16,150	13,275	16,160
TOTAL ADULT PROGRAM		148,443	138,060	162,428	130,757	137,857

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: COMMUNITY ENRICHMENT

DEPARTMENT: ADULT PROGRAMS

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2023 BUDGET	2023	2024
	2023	2024		ESTIMATED ACTUAL	PROPOSED BUDGET
Recreation Program Manager	0.33	0.33	26,269	26,289	21,986
Office Assistant	0.33	0.33	16,170	15,570	15,650
TOTAL	0.67	0.67	42,439	41,859	37,636



CITY OF KAUKAUNA**2024 BUDGET***DIVISION: COMMUNITY ENRICHMENT**DEPARTMENT: ATHLETIC FIELDS****MISSION STATEMENT***

The mission of the athletic field department is to provide and maintain recreation facilities available for use by the public, recreation department, local private clubs and the Kaukauna Area School District. The city maintains fields and buildings at the Doty Bayorgeon recreational facility, Horseshoe Park, Riverside Park, Grignon Park and Jonen Park.

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 55415

DIVISION: COMMUNITY ENRICHMENT
DEPARTMENT: ATHLETIC FIELDS

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5309	Water, Sewer & Electric	24,000	23,311	24,000	24,100	24,000
5312	Maintenance - Building	3,000	809	3,000	3,000	3,000
5321	Maintenance - Other Equipment	450	3,535	1,000	500	1,000
5322	Maintenance - Roads & Walks	2,000	4	2,000	1,500	2,000
5325	Contractual Services	2,000	320	2,000	3,509	2,000
<i>Supplies</i>						
5407	Automotive Supplies	1,000	1,674	2,000	700	2,000
5410	General Supplies	6,000	6,738	7,000	5,700	7,000
5425	Botanical & Agricultural	10,000	15,659	15,000	10,800	15,000
TOTAL NON-PERSONNEL SERVICES		48,450	52,050	56,000	49,809	56,000
OUTLAY						
5801	Land & Buildings	5,000	0	5,000	0	3,000
TOTAL OUTLAY		5,000	0	5,000	0	3,000
TOTAL ATHLETIC FIELD		53,450	52,050	61,000	49,809	59,000

CITY OF KAUKAUNA**2024 BUDGET***DIVISION: COMMUNITY ENRICHMENT**DEPARTMENT: CIVIC PROMOTIONS****MISSION STATEMENT***

Civic promotion is responsible for promoting the public image of the city. Kaukauna has supported City-wide events in the past including Memorial Day contribution, Electric City Experience, and Firecracker 5k.

Funds have been allocated within this department to provide financial support for various types of events. If you're interested in applying for financial assistance, you can find an application on the city's website under the Finance Department's section. This application provides comprehensive information about the specific requirements and expectations for the support provided by the city for your event.

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 55190

DIVISION: COMMUNITY ENRICHMENT
DEPARTMENT: CIVIC PROMOTIONS

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
NON-PERSONNEL SERVICES						
Supplies						
5499	Miscellaneous	15,000	20,162	15,000	11,000	15,000
TOTAL NON-PERSONNEL SERVICES		15,000	20,162	15,000	11,000	15,000
TOTAL CIVIC PROMOTIONS		15,000	20,162	15,000	11,000	15,000

CITY OF KAUKAUNA

2024 BUDGET

*DIVISION: COMMUNITY ENRICHMENT
DEPARTMENT: COMMUNITY CENTER*

MISSION STATEMENT

This category is primarily related to programs offered to senior citizens.

2023 Goals and Objectives

- Increase enrollments for Senior Programs by 10% from previous year
- Implement new Software system
- Increase marketing and social media presence for senior programs

2023 Accomplishments

- Created and implemented new fee structure for fitness and senior programs
- Increased senior programming enrollment by 35%
- Increase in “likes” on social media by 5%
- Increase of visits to KRD social media pages by 355%
- Published 26% more posts annually

2024 Goals and Objectives

- Implement new registration software
- Hire new Community Enrichment Program Manager
- Increase program offerings and enrollment

Service Efforts:

INDICATOR	2021	2022	2023
# of Community Room bookings	312	531	414
# of 3 rd Street Conference Rm bookings	50	74	84
XYZ Group Participants	93	121	205
Strong Bodies	112	144	146

*Fall Program Registration is ongoing

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 55405

DIVISION: COMMUNITY ENRICHMENT
DEPARTMENT: COMMUNITY CENTER

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5325	Contractual Services	1,200	1,170	1,200	500	1,000
<i>Supplies</i>						
5428	Recreation	2,400	396	2,400	1,500	2,000
TOTAL NON-PERSONNEL SERVICES		3,600	1,566	3,600	2,000	3,000
OUTLAY						
5804	Office Equipment	0	0	0	0	0
5807	Machinery, Tools & Instruments	0	0	0	0	0
TOTAL OUTLAY		0	0	0	0	0
TOTAL COMMUNITY CENTER		3,600	1,566	3,600	2,000	3,000

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: COMMUNITY ENRICHMENT

DEPARTMENT: DANCE CLASSES

MISSION STATEMENT

This category is intended to provide adult and youth dance lessons, which may include tap, tumbling, ballet, hip hop, lyrical jazz, break dancing & tricks, musical theatre and jazz for boys and girls ages 1 through high school ages. We offer a six-week beginner program in the spring, two 5-week summer sessions and a 12-week program that begins in September and concludes with a showcase in December. Additionally, a 12-week program beginning in January and ending in April with a showcase.

2023 Goals and Objectives

- Increase enrollments for Dance Programs by 10% from previous year
- Utilize public input and assessments to drive decision-making for programs
- Implement new software with Dance program.

2023 Accomplishments

- Grow opportunities for new programs
 - ◆ Added My Adult & Me Classes, added Discover Dance, added Spotlight Dance, added Dance-Off Challenge, Adult Tap, All Things Pom & Kick Dance Clinic, Super Hero Workshop, Princess Ballerina Workshop, Jungle Animals Workshop, My Adult & Me Workshop and Discover Dance Workshop
- Evaluated all recreation program fees and implemented new fees for each program and implemented a new fee structure

2024 Goals and Objectives

- Utilize public input and assessments to drive decision-making for programs
- Implement new software with Dance program.
- Evaluate the needs and effectiveness of programs and activities through surveys and evaluations
 - ◆ Revisit how dance program has been offered with the recital and declining number of instructors
- Explore partnerships with other local dance studios
- Provide educational opportunities for instructors

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: COMMUNITY ENRICHMENT
DEPARTMENT: DANCE CLASSES

Service Efforts:

INDICATOR	2021	2022	2023
Dance Lessons	148	203	219
Beginner Dance Lessons	119	153	111
Summer	99	115	144
Tot Classes	13	19	21
Jungle Animals Workshop	-	1	Did not offer
Dance-Off Challenge Workshop	-	0	0
Adult Tap	-	6	6
All Things Pom & Kick Clinic		14	31
Discover Dance Workshop	-	1	0
My Adult & Me Workshop	-	6	0
Oooh La Aloha Workshop	0	0	7
Princess Ballerina Workshop	-	12	Did not offer
Super Hero Workshop	-	8	Did not offer

*Fall Program Registration is ongoing

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 55310

DIVISION: COMMUNITY ENRICHMENT
DEPARTMENT: DANCE CLASSES

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023	2024 BUDGET
					ESTIMATED ACTUAL	
PERSONNEL SERVICES						
Wages & Salaries						
5104	Regular Payroll	0	0	0	0	0
5104	Temporary Payroll	43,930	21,244	45,716	23,780	28,014
5107	Overtime Pay	0	0	0	0	0
Fringe Benefits						
5151	Retirement Plan	0	0	0	0	0
5154	Social Security	637	367	663	345	406
5163	Workers Compensation	1,533	616	1,463	761	835
TOTAL PERSONNEL SERVICES		46,100	22,227	47,842	24,886	29,255
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	1,000	0	1,000	500	1,000
5208	Travel - City Business	500	234	500	0	500
Purchased Services						
5325	Contractual Services	8,925	5,142	8,925	3,000	5,000
5328	Advertising	2,450	0	2,000	0	2,000
5334	Printing Expense	1,000	763	1,000	1,000	1,000
Supplies						
5404	Clothing Expense	21,000	13,799	21,000	2,500	6,500
5422	Data Processing Supplies	1,500	0	1,500	1,500	1,500
5428	Recreation	2,000	1,176	2,000	1,000	2,000
5431	Postage	1,200	0	1,200	250	1,000
TOTAL NON-PERSONNEL SERVICES		39,575	21,115	39,125	9,750	20,500
TOTAL DANCE CLASSES		85,675	43,341	86,967	34,636	49,755



CITY OF KAUKAUNA

2024 BUDGET

DIVISION: COMMUNITY ENRICHMENT

DEPARTMENT: GRIGNON MANSION

MISSION STATEMENT

To preserve and interpret the diverse history of the Grignon family and their impact on the Fox River Valley through programming, interactive learning, and community partnerships.

2023 Goals and Objectives

- Continue to work with 1000 Islands Environmental Center, Kaukauna Public Library and Recreation Department to create joint events and cross-promote programs.
- Create and implement Grignon Mansion membership program.
- Establish new seasonal hours and programming to better utilize staff and volunteer time.
- Rewrite agreement between the Friends of the Grignon Mansion and City of Kaukauna to reflect roles and responsibilities.

2023 Accomplishments

- Worked cross-departmentally on the Focus on the Fox event and WinterFest.
- Established new seasonal hours to utilize staff and volunteer time (open the first and third weekends of the month, Memorial Day – Labor Day).
- Reevaluate Grignon Mansion Executive Director job description and duties to better fit the needs of the Community Enrichment Department.
- Worked with a volunteer practicum student to begin documenting artifacts on the third floor.
- Secured three additional years of salary funding (\$60,000 from 2023-2025) from the David L. and Rita E. Nelson Family Fund.
- Social Media Insights
 - Facebook Reach – up 42.9%
 - 254 new Facebook Followers (2,681 total)
 - 193 new Facebook Likes (2,537 total)
 - 30% increase in Facebook reaction, comments, and shares.
- Provided tours to 200 elementary age students, not including the fall 2023 school year, and 101 regular season attendees.
- Hosted successful special events:
 - ◆ Grignon Mansion Car Show (124 car show entries, 135 Mansion tour attendees)
 - ◆ Civil War Living History Demonstration (438 attendees)
 - ◆ Christmas Tours (projected 500 attendees)

2024 Goals and Objectives

- Complete Grignon Mansion specific strategic plan to outline mission, vision, and next steps for fundraising.
- Begin artifact documentation in PastPerfect.
- Create Grignon Mansion membership program.
- Implement 1-2 new program/event opportunities

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 55120

DIVISION: COMMUNITY ENRICHMENT
DEPARTMENT: GRIGNON MANSION

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5104	Regular Payroll			54,222	53,000	45,587
5104	Temporary Payroll			0	0	0
5119	Longevity Pay			0	25	60
Fringe Benefits						
5151	Retirement Plan			3,687	3,606	4,497
5154	Social Security			4,148	4,056	3,492
5157	Group Health Insurance			9,705	9,705	10,718
5160	Group Life Insurance			41	43	45
5163	Workers Compensation			1,735	1,697	1,942
TOTAL PERSONNEL SERVICES		0	0	73,538	72,132	66,341
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense			500	250	250
5208	Travel - City Business			500	75	250
Purchased Services						
5303	Communications			0	400	420
5306	Heating Fuels			1,500	1,500	1,500
5309	Water, Sewer & Electric			2,500	2,000	2,500
5310	Grant Matching Expenditures			0	0	0
5312	Maintenance - Building			0	250	250
5325	Contractual Services			2,500	2,500	3,500
Supplies						
5401	Office Supplies			100	100	100
TOTAL NON-PERSONNEL SERVICES		0	0	7,600	7,075	8,770
TOTAL GRIGNON MANSION		0	0	81,138	79,207	75,111

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: COMMUNITY ENRICHMENT

DEPARTMENT: GRIGNON MANSION

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2023 BUDGET	2023	2024
	2023	2024		ESTIMATED ACTUAL	PROPOSED BUDGET
Executive Director	1.00	0.00	54,222	53,000	0
Community Enrichment Program Manager	0.00	0.70	0	0	45,587
TOTAL	1.00	0.70	54,222	53,000	45,587



CITY OF KAUKAUNA

2024 BUDGET

DIVISION: COMMUNITY ENRICHMENT

DEPARTMENT: LIBRARY

MISSION STATEMENT

The Kaukauna Public Library educates, inspires, and connects individuals and the community through materials, services and programs.

2023 Goals and Objectives

- Increase operating hours
- Create a programming survey for the community
- Begin implementing the marketing plan
- Merge the KPL Foundation with the Friends of the KPL
- Implement a new hire onboarding manual/training program

2023 Accomplishments

- Won the Heart of the Valley Community Partner of the Year Award
- Hired a Hispanic Outreach Coordinator and Spanish-speaking On-Call Library Assistant
- Changed a Library Assistant position to our new Native American Engagement and Outreach Coordinator
- Partnership with LIB to mentor a young adult to diversify those interested in the library profession
- Hosted the Wisconsin traveling Veterans Memorial exhibit
- Released new Past Perfect software on our website, featuring over 10,000 searchable Kaukauna images
- Hosted a Touch a Truck event with KU that had 500 attendees
- Hosted the Fox Valley Photography Club Art Exhibit
- Hosted an Onedia Nation Pow Wow Presentation and Dr. Carol Cornelius for Indigenous People's Day
- Hosted Dr. Alphonso Simpson to speak on the history and significance of Juneteenth
- Hosted our annual school supply drive and coat drive
- Worked with KHS Civic Engagement students on food drives
- Partnered with the Fox Cities Marathon on youth programming
- Had 24 media mentions in the first nine months of the year
- Went viral on Facebook for a library humor Monday Meme with over 6,800 likes on the post
- Hosted two workforce development employees and three KHS JET students
- Joined the Fox Valley Coalition for Well-Being
- Worked with 1,000 Islands on Eagle Days, Focus on the Fox, Fairy Walk, Survival Saturdays and Storybook Walks
- Co-hosted the Kaukauna Volunteer Appreciation Banquet and one of our volunteers won Volunteer of the Year
- Hosted ARPA volunteers for tax prep
- Created a Coffee & Conversation program featuring Department Heads for the community to engage with
- Reached Tier 1 compliance for our materials spending allocation
- Increased hours by five a week, opening M-F at 8:00 a.m.
- Served 816 lunches as part of the Summer Feeding Program
- Increased Hoopla engagement so successfully that we had to reduce services near year end due to budgetary constraints
- Upgraded new digital marketing signage in the library and technology in the Conference Room
- Merged the Foundation and the Friends support organizations
- Created a marketing plan that targeted marketing efforts specifically to educators in 2023
- Created a programming survey with 55 respondents, which was used to tailor fall-winter programming and winter-spring 2024 programming

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: COMMUNITY ENRICHMENT

DEPARTMENT: LIBRARY

2024 Goals and Objectives

- Secure funding for summer Saturday hours.
- Work with the Friends of the Library to better develop the organization including, but not limited to writing policy, updating financials, and creating a fundraising plan.
- Explore opportunities to address space constraints within the building.
- Create a toolkit for volunteers to help advocate for the library.
- Increase outreach to local school districts.
- Translate all library event and informational brochures and flyers into Spanish.
- Create game-based programming for older adults.
- Create a technology recycle plan and complete asset inventory.

	2021	2022	% +/-	2023 (9 mos.)	Explanation
Visits	48,779	80,838	65%	73,277	
Circulation	124,447	137,398	10%	107,671	
E-Circulation	23,153	26,138	12%	22,952	
Teacher Packs	39	34	-12%	23	We continue to focus marketing on this service
Loan Rate	19,225	22,600	17%	20,889	We need to continue to drive this number up, it should be higher than the borrowing rate given our size
Borrowing Rate	39,365	38,401	-2%	26,853	We need to continue to lower the borrowing rate, it should balance the loan rate equally at a minimum
Program Attendance	10,983	15,283	39%	15,977	
Juvenile	9,530	13,893	45%	8,939	
Adult	1,453	1,309	-9%	1,189	
General Interest	New Stat	New Stat	New Stat	5,849	DPI added this to our annual report
Library Space Usage	579	1,524	163%	1,826	
Study Rooms	368	932	57%	1,287	
Meeting Rooms	211	592	163%	539	
Computers Use	2,175	2,622	20%	2,728	
Wi-Fi Usage	11,113	15,550	39%	12,678	
Virtual Access	42,557	48,480	13%	37,254	
Tech 1:1 Instruction	122	120	-2%	107	
Local History Inquiry	137	168	22%	129	
Volunteer Hours	1,088	1,213	11%	943	
New Facebook Likes	573	714	24%	761	
Cardholders	11,064	11,476	3%	11,042	OWLS cardholder purge took place
Media Mentions	New Stat	New Stat	New Stat	24	Includes print, tv and radio

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 55110

DIVISION: COMMUNITY ENRICHMENT
DEPARTMENT: LIBRARY

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	512,181	507,729	529,791	523,061	549,130
5104	Temporary Payroll	9,277	22,010	15,000	27,178	24,000
5107	Overtime Pay	0	50	0	0	0
5119	Longevity Pay	0	1,153	0	1,326	1,510
5151	Retirement Plan	23,160	25,663	27,571	26,359	27,761
5152	Residency	2,435	2,474	5,867	2,680	2,612
5154	Social Security	29,518	28,927	31,990	32,012	33,255
5157	Group Health Insurance	65,684	64,682	106,056	93,408	101,153
5160	Group Life Insurance	520	479	684	535	562
5163	Workers Compensation	991	899	922	938	977
TOTAL PERSONNEL SERVICES		643,766	654,066	717,881	707,498	740,960
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5208	Travel - City Business	1,400	2,538	1,000	1,459	4,669
5211	Education & Memberships	1,030	680	2,230	1,943	4,738
<i>Purchased Services</i>						
5303	Communications	300	300	300	300	600
5306	Heating Fuels	6,500	7,141	7,500	7,412	8,000
5309	Water, Sewer & Electric	14,200	15,758	14,600	16,180	16,200
5312	Maintenance - Building	130,000	122,544	110,000	110,000	119,000
5313	Lease - Building	143,916	143,916	143,916	143,916	143,916
5325	Contractual Services	28,400	27,956	35,000	34,747	29,291
5328	Advertising	1,050	754	1,550	1,226	2,050
5331	General Insurance	7,847	7,847	7,982	7,982	8,262
5332	Shared Services	94,151	94,142	103,430	103,430	115,565
<i>Supplies</i>						
5401	Office Supplies	5,000	4,895	5,500	5,500	6,000
5402	Desktop Printing Expense	3,000	3,895	800	978	800
5422	Data Processing Supplies	3,500	3,317	4,500	5,162	5,500
5431	Postage	800	866	850	1,015	1,250
5441	Library Material	63,552	56,419	77,552	82,000	92,552
5442	Service Contracts	46,795	47,341	51,871	50,300	64,106
5444	Library Programs	2,000	2,632	3,000	3,200	4,000
5499	Miscellaneous	400	640	1,000	1,000	1,000
TOTAL NON-PERSONNEL SERVICES		553,841	543,578	572,581	577,750	627,499
OUTLAY						
5804	Office Equipment	4,000	4,011	9,700	6,500	9,800
TOTAL OUTLAY		4,000	4,011	9,700	6,500	9,800
TOTAL LIBRARY		1,201,607	1,201,655	1,300,162	1,291,748	1,378,259

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: COMMUNITY ENRICHMENT

DEPARTMENT: LIBRARY

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2023 BUDGET	2023	2024
	2023	2024		ESTIMATED ACTUAL	PROPOSED BUDGET
Library Director	1.00	1.00	107,359	107,359	112,291
Asst Library Director	0.00	0.00	0	0	0
Adult Services Librarian	1.00	1.00	60,015	59,415	62,906
Youth Services Librarian	1.00	1.00	55,525	54,625	58,540
Technology Coordinator	1.00	1.00	57,744	57,294	58,439
Administrative Coordinator	1.00	1.00	46,917	46,437	47,317
Lib. Asst.-Communications Coord.	1.00	1.00	39,870	39,870	41,069
Library Assistant	0.53	0.53	21,131	22,631	21,766
Library Assistant	0.53	0.53	21,131	22,031	21,766
Library Assistant	0.53	0.53	21,131	22,331	21,766
Library Assistant	0.53	0.53	21,131	21,831	21,766
Library Assistant	0.53	0.53	21,131	22,231	21,766
Library Assistant	0.53	0.53	18,902	19,702	20,360
Library Assistant	0.53	0.53	18,902	18,902	19,913
Library Assistant	0.53	0.53	18,902	8,402	19,465
TOTAL	10.24	10.24	529,791	523,061	549,130

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: COMMUNITY ENRICHMENT

DEPARTMENT: SWIMMING POOL

MISSION STATEMENT

To provide aquatic programs including open swim, swim lessons, water aerobics, lap swimming, and swimming pool rentals to residents of the City of Kaukauna. To provide all necessary support staff for the safety of programs and facility usage.

2023 Goals and Objectives

- Complete Design/Construction Documents for Pool Project
- Achieve or exceed \$1,000,000 goal for the Capital Campaign
- Implement new software at the existing pool
- Recommend fee changes for Aquatic Center

2023 Accomplishments

- Increase in staff wages based on comps from surrounding communities
- Delivered cost effective recreational programs and opportunities
- Successfully hit \$830,000 of the \$1 million capital campaign goal (9/30/23)
- Hired and trained 28 new Aquatic Staff
- Social Media Insights
 - Increase in “likes” on social media by 5%
 - Increase of visits to KRD social media pages by 355%
 - Published 26% more posts annually

2024 Goals and Objectives

- Increase concessions revenue by 20%
- Aggressively market programs within the community
- Expand aquatic based recreation with a creative edge
- Collect and review data to identify strengths and weaknesses of programming/hours/offerings
- Successfully hire and train new staff to open new Aquatic Center
- Work with Human Resources on creative ways to recruit and retain seasonal aquatic staff

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: COMMUNITY ENRICHMENT
DEPARTMENT: SWIMMING POOL

Service Efforts:

INDICATOR	2021	2022	2023
Days of operation	80	80	61
Daily attendance	30,076	34,922	26,458*
Avg. daily attendance	376	437	433
Swimming lesson participants	1,430	1,377	1,102
Water aerobics participants	31	28	Not able to offer
Pool rentals (Hours)	46	45	43
Discover SCUBA/Snorkeling	8	21	21
Lifeguarding	12	14	28
WSI	4	4	18
Resident Pool Passes		444	310
Senior Citizen Pool Passes		146	154
Non-Resident Pool Passes		17	2
Family Resident Pool Passes		1	75
Non-Resident Pool Passes		0	10
Lions Swim Pass			6

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 55410

DIVISION: COMMUNITY ENRICHMENT
DEPARTMENT: SWIMMING POOL

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	42,092	43,176	41,464	41,859	37,636
5104	Temporary Payroll	163,839	160,785	182,949	129,119	186,590
5107	Overtime Pay	0	0	0	91	0
5113	Job Class Premium Pay	0	2	0	10	0
Fringe Benefits						
5151	Retirement Plan	800	(2,597)	0	0	0
5154	Social Security	5,596	6,257	5,825	5,075	5,585
5163	Workers Compensation	5,718	4,727	5,854	4,132	5,560
TOTAL PERSONNEL SERVICES		218,045	212,351	236,092	180,286	235,371
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	2,000	1,297	2,000	1,000	3,000
5208	Travel - City Business	100	249	100	0	500
Purchased Services						
5303	Communications	180	0	180	0	0
5306	Heating Fuels	8,000	20,501	10,000	7,000	10,000
5309	Water, Sewer & Electric	15,000	18,218	17,000	13,000	17,000
5312	Maintenance - Building	20,000	13,459	20,000	20,000	20,000
5318	Maintenance - Automotive	1,500	6	1,000	0	1,000
5325	Contractual Services	26,985	43,881	25,000	23,000	27,000
5328	Advertising	2,550	0	1,900	500	1,500
Supplies						
5401	Office Supplies	2,000	1,346	2,000	200	1,500
5404	Clothing Expense	3,500	3,225	3,500	2,600	3,500
5407	Automotive Supplies	800	995	800	550	800
5410	General Supplies	3,500	3,050	3,500	2,000	3,000
5413	Chemical & Ordnance	4,125	176	4,125	0	0
5422	Data Processing Supplies	4,000	3,974	4,000	4,000	4,000
5425	Botanical & Agricultural	2,350	4,340	2,500	3,500	3,500
5428	Recreation	1,000	1,778	1,000	900	1,000
5431	Postage	1,200	0	1,200	0	1,000
5440	Concession Product	18,000	19,763	18,000	17,500	38,000
TOTAL NON-PERSONNEL SERVICES		116,790	136,256	117,805	95,750	136,300
OUTLAY						
5804	Office Equipment	0	0	0	0	0
TOTAL OUTLAY		0	0	0	0	0
TOTAL SWIMMING POOL		334,835	348,607	353,897	276,036	371,671

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: COMMUNITY ENRICHMENT

DEPARTMENT: SWIMMING POOL

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2023 BUDGET	2023 ESTIMATED ACTUAL	2024 PROPOSED BUDGET
	2023	2024			
Recreation Program Manager	0.33	0.33	26,269	26,289	21,986
Office Assistant	0.33	0.33	15,195	15,570	15,650
TOTAL	0.67	0.67	41,464	41,859	37,636

CITY OF KAUKAUNA

2024 BUDGET

*DIVISION: COMMUNITY ENRICHMENT
DEPARTMENT: YOUTH PROGRAMS*

MISSION STATEMENT

To provide the youth of the City of Kaukauna with a broad range of programs to include a variety of sports programs, i.e. soccer, diamond games, wrestling, flag football, baseball, and gymnastics. Provide all necessary staff for safe and adequate supervision of various programs and activities being offered. Provide staff for Safety Town and Kidz Academy programs.

2023 Goals and Objectives

- Grow opportunities for new programs
- Develop community partnerships to increase programs, services and volunteerism
- Evaluate low attendance programs
- New fee structure in place for next program guides

2023 Accomplishments

- Grew partnerships with local organizations, clubs and prior instructors to return to the KRD for instruction
- Create programs opportunities for all
- Created and implemented new fee structure
- Social Media Insights
 - * Increase in “likes” on social media by 5%
 - * Increase of visits to KRD social media pages by 355%
 - * Published 26% more posts annually

2024 Goals and Objectives

- Develop community partnerships to increase programs, services and volunteerism
- Implement new registration software
- Schedule onsite visits with coaches/instructors and create organized training schedule and documentation

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: COMMUNITY ENRICHMENT
DEPARTMENT: YOUTH PROGRAMS

Service Efforts:

INDICATOR	2021	2022	2023
Gymnastics	301	320	329
Summer Youth Sports	41	154	175
Spike Club Volleyball	-	31	36
Flag Football	38	41	50
Football Fundamentals	61	87	72
Wrestling	107	46	48*
Boys Little Dribblers basketball	-	75	30*
Girls Little Dribblers Basketball	37	25	29*
Kidz Academy	33	38	42
Girls Softball	77	66	Did not offer
Safety Town	62	55	58
Disc Golf Instruction	-	13	28
Volleyball Instruction	44	18	11*
Junior Golf League	43	28	50
Pee Wee Golf	27	-	Did not offer
KidStage	66	117	117*
Martial Arts	38	40	52
Lil Mad Kat Art Classes	52	95	89*
Tree Climbing	14	11	25
Youth Enrichment League	16	27	9
Zumba Kids/Zumba Kids Jr	8	11	Did not offer
Fly Tying for Beginners	14	-	0
Esports	30	5	0
Babysitting Clinic	42	10	20*
Budding Chefs	6	35	21*
Stay Home Alone	-	25	15*
Girls on the Run	-	12	12
Scavenger Hunt	-	10	Did not offer

*Fall Program Registration is ongoing

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 55305

DIVISION: COMMUNITY ENRICHMENT
DEPARTMENT: YOUTH PROGRAMS

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	42,092	42,296	41,477	41,872	37,647
5104	Temporary Payroll	42,324	30,813	66,381	27,470	46,062
5107	Overtime Pay	0	0	0	0	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	0	0	0	0	0
5154	Social Security	3,834	3,646	4,136	3,602	3,548
5160	Group Life Insurance	0	0	0	0	0
5163	Workers Compensation	1,477	988	2,124	879	1,373
TOTAL PERSONNEL SERVICES		89,727	77,742	114,118	73,823	88,630
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	1,600	1,867	2,000	500	1,000
5208	Travel - City Business	0	0	0	0	0
5211	Education & Memberships	200	325	400	250	400
<i>Purchased Services</i>						
5303	Communications	1,160	900	1,160	75	750
5318	Maintenance - Automotive	350	478	350	0	350
5325	Contractual Services	9,650	20,062	12,650	16,000	16,000
5328	Advertising	3,400	2,385	3,000	0	2,000
5386	Youth Baseball	0	0	0	0	0
5389	Girls Softball	12,000	2,213	6,000	0	0
5390	Youth Wrestling	7,000	7,767	7,000	3,500	5,000
<i>Supplies</i>						
5401	Office Supplies	1,000	1,015	1,000	600	1,000
5404	Clothing Expense	8,500	4,264	6,000	4,000	5,000
5407	Automotive Supplies	500	330	500	200	500
5422	Data Processing Supplies	4,000	3,408	4,000	4,200	4,000
5428	Recreation	9,450	5,946	12,450	7,500	8,000
5431	Postage	1,200	6	1,200	0	1,000
TOTAL NON-PERSONNEL SERVICES		60,010	50,965	57,710	36,825	45,000
OUTLAY						
5804	Office Equipment	0	0	0	0	0
TOTAL OUTLAY		0	0	0	0	0
TOTAL YOUTH PROGRAMS		149,737	128,708	171,828	110,648	133,630

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: COMMUNITY ENRICHMENT

DEPARTMENT: YOUTH PROGRAM

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2023 BUDGET	2023 ESTIMATED ACTUAL	2024 PROPOSED BUDGET
	2023	2024			
Recreation Program Manager	0.33	0.33	26,277	26,297	21,992
Office Assistant	0.33	0.33	15,200	15,575	15,655
TOTAL	0.67	0.67	41,477	41,872	37,647

CITY OF KAUKAUNA**2024 BUDGET***DIVISION: PARKS**DEPARTMENT: PARKS****MISSION STATEMENT***

The mission of the park department is to provide an aesthetically pleasing and open space program through planning, construction and effective maintenance. Activities of this department include park cleanup, maintenance of restroom facilities, turf care, (fertilizing, mowing, weed control), repair of benches, tables, grills, playground equipment and the annual start up and winterization of park facilities.

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 55200

DIVISION: PARKS
DEPARTMENT: PARKS

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023	2024 BUDGET
					ESTIMATED ACTUAL	
NON-PERSONNEL SERVICES						
Purchased Services						
5309	Water, Sewer & Electric	35,000	40,951	41,000	43,800	41,000
5312	Maintenance - Building	2,000	1,132	2,000	3,200	3,000
5318	Maintenance - Automotive	0	808	500	1,000	500
5321	Maintenance - Other Equipment	30,000	31,935	31,000	17,500	30,000
5322	Maintenance - Roads & Walks	5,000	2,183	5,000	7,000	5,000
5325	Contractual Services	15,000	11,204	15,000	4,000	12,000
Supplies						
5407	Automotive Supplies	7,000	17,649	16,000	11,000	16,000
5410	General Supplies	7,000	2,872	7,000	4,300	7,000
5416	Custodial Supplies	0	3,673	4,500	5,500	6,000
5425	Botanical & Agricultural	7,000	5,779	7,000	3,600	6,000
5437	Plumbing Supplies	1,500	1,444	1,500	850	1,500
5450	Dog Park Supplies	1,500	1,630	1,500	1,500	1,500
5460	Disk Golf Course Supplies	1,500	0	3,000	1,000	3,000
TOTAL NON-PERSONNEL SERVICES		112,500	121,262	135,000	104,250	132,500
OUTLAY						
5801	Land & Buildings	0	0	5,000	132,000	5,000
5807	Machinery, Tools & Instruments	0	2,092	1,500	1,950	2,000
5833	Park Equipment	3,300	5,870	3,500	3,600	3,500
5837	Infrastructure	0	0	12,000	12,000	5,000
TOTAL OUTLAY		3,300	7,961	22,000	149,550	15,500
TOTAL PARKS		115,800	129,223	157,000	253,800	148,000

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: PARKS

DEPARTMENT: 1000 ISLANDS ENVIRONMENTAL CENTER

MISSION STATEMENT

To provide children, adults and families the knowledge and skills needed to build a sustainable balance among the environment, economy and community through education, conservation and recreation.

2023 Goals and Objectives

Education

- Increase collaborative programming with Kaukauna Public Library, Grignon Mansion, and Recreation Department with two new community programs
- Increase usage numbers by 10% through more programming and increased attendance at programs.

Conservation

- Expand our invasive species management into new areas of the Conservancy Zone.
- Add an additional citizen science monitoring program such as water quality monitoring.

Recreation

- Replace boardwalk trails along the river
- Continued trail improvements throughout the Conservancy Zone, specifically better trail establishment and wayfinding in the Upper Woods.

2023 Accomplishments

Education

- Expanded our Focus on the Fox event to include other City departments and local organizations.
- Increased in-person usage numbers since COVID restrictions with 8,267 program/rental participants in the first 3 quarters.

Conservation

- Added the ability to monitor migrating birds through the installation of an automated radio telemetry system through a collaborative program with the Lake Michigan Bird Observatory
- Offered programming on the Bee Brigade citizen science program which monitors bumblebee populations.
- Several native trees have been planted to replace ash trees that were removed in 2022.

Recreation

- Small sections of the boardwalk have been repaired or replaced to increase safety and accessibility.
- New metal snowshoes have been purchased through donations and grants to make snowshoeing easier for visitors

Other

- The 1000 Islands 2023-2026 Strategic Plan was completed and adopted
- New flooring was installed through most of the Nature Center building
- Restructured fees to increase revenue

CITY OF KAUKAUNA

2024 BUDGET

DIVISION: PARKS

DEPARTMENT: 1000 ISLANDS ENVIRONMENTAL CENTER

2024 Goals and Objectives

- Create a new free public event during the summer months
- Remodel restrooms to make them more accessible
- Complete at least 2 new interactive exhibits in the Nature Center building
- Establish a Designated Endowment Fund with the Community Foundation for the Fox Valley Region to maximize earnings.
- Complete Phase 1 of the boardwalk replacement project.
- Install new siding on the Nature Center building
- Replace Environmental Center Truck

INDICATOR	AS OF 12/31/21**	12/31/22	AS OF 9/30/23
Schools	3,251	3,902	3,715
Groups	461	1,483	726
General public	5,992	5,031	7,193
Total Usage	9,704	10,416	11,634

Usage numbers include field trips, public programs and rentals. General visitors to the building or property are not reflected in these totals.

**Due to the pandemic, many program options were virtual in 2021. Usage numbers were based on number of online views.

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101

DIVISION: PARKS

DEPT: 56900

DEPARTMENT: 1000 ISLANDS ENVIRONMENTAL CENTER

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023		2024 BUDGET
				BUDGET	ESTIMATED ACTUAL	
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll			168,435	167,935	175,587
5104	Temporary Payroll			5,990	6,839	6,425
5119	Longevity Pay			400	421	460
Fringe Benefits						
5151	Retirement Plan			7,809	7,801	8,162
5152	Residency			6,890	7,680	8,816
5154	Social Security			9,673	9,647	9,973
5157	Group Health Insurance			24,088	24,088	26,573
5160	Group Life Insurance			281	283	297
5163	Workers Compensation			4,302	4,325	4,213
TOTAL PERSONNEL SERVICES		0	0	227,868	229,019	240,506
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense			2,500	2,500	2,500
5211	Education & Memberships			500	500	500
Center Maintenance						
5260	Animal & Bird Care			1,600	2,000	2,000
5264	Programs			2,200	2,200	6,800
5276	Conservancy Zone Maintenance			2,000	2,000	2,000
Purchased Services						
5303	Communications			900	900	900
5306	Heating Fuels			3,000	3,000	3,000
5309	Water, Sewer & Electric			9,000	8,000	10,000
5312	Maintenance - Building			15,500	15,000	20,000
5315	Maintenance - Office Equipment			1,500	1,500	1,500
5318	Maintenance - Automotive			100	300	500
5321	Maintenance - All Other Equipment			500	50	0
5325	Contractual Services			1,200	2,400	23,400
5334	Printing Expense			700	700	400

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101

DIVISION: PARKS

DEPT: 56900

DEPARTMENT: 1000 ISLANDS ENVIRONMENTAL CENTER

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023	2024 BUDGET
					ESTIMATED ACTUAL	
NON-PERSONNEL SERVICES (CONTINUED)						
Supplies						
5401	Office Supplies			600	600	600
5404	Clothing Expense			700	700	700
5407	Automotive Supplies			300	300	300
5410	General Supplies			2,000	1,500	1,500
5416	Custodial Supplies			800	1,000	1,000
5431	Postage			100	60	100
5440	Concession Product			3,700	3,700	3,700
5499	Miscellaneous			1,500	1,500	1,500
TOTAL NON-PERSONNEL SERVICES		0	0	50,900	50,410	82,900
OUTLAY						
5804	Office Equipment			1,650	1,863	2,300
5804	Machinery, Tools & Instruments			1,200	1,200	0
TOTAL OUTLAY		0	0	2,850	3,063	2,300
TOTAL 1000 ISLANDS ENV CENTER		0	0	281,618	282,492	325,706

CITY OF KAUKAUNA**2024 BUDGET***DIVISION: PARKS**DEPARTMENT: 1000 ISLANDS ENVIRONMENTAL CENTER*

<i>TITLE OF POSITION</i>	<i>NUMBER OF FULL-TIME EQUIVALENTS</i>		<i>2023 BUDGET</i>	<i>2023</i>	<i>2024</i>
	<i>2023</i>	<i>2024</i>		<i>ESTIMATED ACTUAL</i>	<i>PROPOSED BUDGET</i>
Director/Naturalist	1.00	1.00	73,370	72,870	75,184
Assistant Naturalist	0.50	0.50	26,609	26,609	28,652
Administrative Assistant	0.75	0.75	41,847	41,847	43,099
Site Manager	0.50	0.50	26,609	26,609	28,652
TOTAL	2.75	2.75	168,435	167,935	175,587



CITY OF KAUKAUNA**2024 BUDGET***DIVISION: OTHER**DEPARTMENT: HEALTH INSURANCE****MISSION STATEMENT***

This department accounts for the total health insurance cost of all City employees and reflects the transfer of most of these costs to various departments within the City. The unallocated portion represents the City's share of health insurance premiums for retired employees who have not reached Medicare eligible age.

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101
DEPT: 59475

DIVISION: OTHER
DEPARTMENT: HEALTH INSURANCE

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
PERSONNEL SERVICES						
Fringe Benefits						
5157	Group Health Insurance	268,666	268,326	304,252	303,210	873,331
TOTAL PERSONNEL SERVICES		268,666	268,326	304,252	303,210	873,331
TOTAL HEALTH INSURANCE		268,666	268,326	304,252	303,210	873,331

CITY OF KAUKAUNA**2024 BUDGET***DIVISION: OTHER**DEPARTMENT: PROPERTY & LIABILITY INSURANCE****MISSION STATEMENT***

This department accounts for the total cost of employer insurance and consulting fees. These employer insurances include property, boiler, crime, public officials, automotive, general liability, police professional, errors and omissions, Cyber Security, and umbrella insurances.

CITY OF KAUKAUNA

2024 BUDGET

FUND: 101

DIVISION: OTHER

DEPT: 59375

DEPARTMENT: PROPERTY & LIABILITY INSURANCE

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023	2024 BUDGET
					ESTIMATED ACTUAL	
NON-PERSONNEL SERVICES						
Purchased Services						
5331	General Insurance	169,542	175,385	186,027	191,999	197,555
5333	Insurance Claim	0	4,967	0	18,200	0
TOTAL NON-PERSONNEL SERVICES		169,542	180,352	186,027	210,199	197,555
TOTAL PROPERTY & LIABILITY INS.		169,542	180,352	186,027	210,199	197,555



CITY OF KAUKAUNA
2024 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 increase \$0.70 per ERU at \$126/ERU/year effective January 1, 2024 for the 2024 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 \$10.50/month effective January 1, 2024.

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

2024 BUDGET

STORM WATER UTILITY FUND (601)

PROJECTED CASH BALANCE AS OF DECEMBER 31, 2023

DESCRIPTION		BALANCE
BALANCE AS OF JANUARY 1, 2023		
Unassigned Cash And Receivable Balance		2,667,515
Restricted Cash And Receivable Balance		4,983,382
Total Cash And Receivable Balance Net of Current Liabilities		7,650,897
PROJECTED CHANGE IN CASH BALANCE FOR 2023		
Revenues & Other Financing Sources	1,533,500	
Expenses Net of Depreciation	(404,344)	
Debt Service - Principal and Interest	(938,248)	190,908
PROJECTED CASH BALANCE AS OF DECEMBER 31 2023		
Projected Cash Balance Net of Current Liabilities		7,841,805

CITY OF KAUKAUNA

2024 BUDGET

STORM WATER UTILITY (601)

BUDGETED REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
REVENUE					
Storm Water Utility Fees*	1,320,000	1,344,120	1,558,335	1,524,000	1,816,101
Permit Fees	8,000	12,025	8,000	5,000	5,000
TOTAL REVENUE	1,328,000	1,356,145	1,566,335	1,529,000	1,821,101
EXPENSES					
<i>OPERATING EXPENSES</i>					
Street Cleaning	187,468	221,474	203,340	195,000	221,302
Storm Sewer Maintenance	113,391	121,474	118,518	105,000	125,114
KU Meter Reading / Billing Charges	14,766	14,766	15,025	15,025	15,783
Administrative Costs	88,070	88,070	89,319	89,319	93,915
Depreciation	175,445	161,305	175,445	175,445	198,140
TOTAL OPERATING EXPENSES	579,140	607,088	601,647	579,789	654,254
<i>NONOPERATING (REVENUES) EXPENSES</i>					
State Storm Water Grant	0	0	0		0
Interest Income	2,500	4,478	2,500	4,500	3,000
Interest & Fiscal Charges - Trans to Debt Fund	150,657	624,533	408,248	408,248	392,688
Capital Improvements	0	0	0	0	0
TOTAL NONOPERATING EXPENSES (REVENUES)	148,157	620,055	405,748	403,748	389,688
OTHER FINANCING SOURCES (USES)					
Transferred from Special Assessment Fund	0	0	0	0	50,000
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0	50,000
DEBT PAYMENT - PRINCIPAL ONLY					
Principal - Transfer to Debt Service Fund	315,480	315,480	530,000	530,000	574,000
TOTAL PAYMENT - PRINCIPAL ONLY	315,480	315,480	530,000	530,000	574,000
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	285,223	(186,478)	28,940	15,463	253,160

*Storm Water Utility Fees include a \$0.70 increase in ERU effective 1/1/24

CITY OF KAUKAUNA

2024 BUDGET

FUND: 601

STORM WATER UTILITY

DEPT: 53441

DEPARTMENT: STORM SEWER MAINTENANCE

OBJECT CODE	DESCRIPTION	2022	2022	2023	2023	2024
		BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	47,228	35,559	49,120	27,120	50,603
5107	Overtime Payments	1,400	2,226	2,000	2,000	2,000
5110	Shift Premium Pay	10	5	10	10	10
5113	Job Class Premium Pay	30	1,341	1,000	1,000	1,000
5119	Longevity Pay	0	0	0	0	0
5125	Call Time	0	0	0	0	0
Fringe Benefits						
5151	Retirement Plan	0	0	0	0	0
5152	Residency	0	0	0	0	0
5154	Social Security	3,723	2,801	3,988	2,305	4,101
5157	Group Health Insurance	0	0	0	0	0
5160	Group Life Insurance	0	0	0	0	0
5163	Workers Compensation	0	0	0	0	0
TOTAL PERSONNEL SERVICES		52,391	41,932	56,118	32,435	57,714
NON-PERSONNEL SERVICES						
Travel/Training						
5211	Education & Memberships	0	400	400	400	400
Purchased Services						
5303	Communications	0	0	300	280	300
5309	Water, Sewer & Electric	24,000	23,029	24,000	28,000	28,000
5318	Maintenance - Automotive	0	1,080	100	100	100
5321	Maintenance - Other Equip	500	1,021	500	500	500
5322	Maintenance - Roads & Walks	4,000	12,961	4,000	5,000	5,000
5325	Contractual Services	30,000	38,276	30,000	28,000	30,000
Supplies						
5407	Automotive Supplies	2,500	2,145	2,500	2,000	2,500
5410	General Supplies	0	631	600	500	600
TOTAL NON-PERSONNEL SERVICES		61,000	79,542	62,400	64,780	67,400
TOTAL STORM SEWER MAINTENANCE		113,391	121,474	118,518	97,215	125,114

CITY OF KAUKAUNA

2024 BUDGET

STORM WATER UTILITY

DEPARTMENT: STORM SEWER MAINTENANCE

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2023 BUDGET	2023 ESTIMATED ACTUAL	2024 PROPOSED BUDGET
	2023	2024			
Sewer Crew	0.50	0.50	32,425	25,425	33,400
Heavy Equipment Operator	0.25	0.25	16,695	1,695	17,203
TOTAL	0.75	0.75	49,120	27,120	50,603

CITY OF KAUKAUNA

2024 BUDGET

FUND: 601
DEPT: 53302

STORM WATER UTILITY
DEPARTMENT: STREET CLEANING

OBJECT CODE	DESCRIPTION	2022	2022	2023	2023	2024
		BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	95,818	108,047	99,665	99,665	102,673
5104	Temporary Payroll	0	518	0	1,266	0
5107	Overtime Payments	6,000	11,351	6,000	10,263	6,000
5110	Shift Premium Pay	150	161	150	150	150
5113	Job Class Premium Pay	50	592	50	50	50
5119	Longevity pay	440	440	480	480	480
5125	Call Time	0	0	0	0	0
Fringe Benefits						
5151	Retirement Plan	4,605	(3,605)	4,995	5,285	5,209
5152	Residency	3,852	4,380	4,007	4,307	4,129
5154	Social Security	7,838	8,696	8,135	8,558	8,366
5157	Group Health Insurance	23,401	23,314	24,088	24,088	26,573
5160	Group Life Insurance	342	396	419	402	422
5163	Workers Compensation	2,472	2,235	2,351	2,487	2,250
TOTAL PERSONNEL SERVICES		144,968	156,525	150,340	157,001	156,302
NON-PERSONNEL SERVICES						
Purchased Services						
5318	Maintenance - Automotive	23,000	27,996	23,000	23,000	27,000
Supplies						
5407	Automotive Supplies	15,000	26,797	20,000	20,000	23,500
5410	General Supplies	4,500	10,155	10,000	12,000	14,500
TOTAL NON-PERSONNEL SERVICES		42,500	64,949	53,000	55,000	65,000
TOTAL STREET CLEANING		187,468	221,474	203,340	212,001	221,302

CITY OF KAUKAUNA

2024 BUDGET

STORM WATER UTILITY
DEPARTMENT: STREET CLEANING

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2023 BUDGET	2023 ESTIMATED ACTUAL	2024 PROPOSED BUDGET
	2023	2024			
Heavy Equipment Operator	1.00	1.00	66,779	66,779	68,812
Tandem Truck Driver	0.50	0.50	32,886	32,886	33,861
TOTAL	1.50	1.50	99,665	99,665	102,673

CITY OF KAUKAUNA

2024 BUDGET

FUND: 601

STORM WATER UTILITY

DEPT: 53609

DEPARTMENT: SEWER USER BILLING COST

OBJECT CODE	DESCRIPTION	2023				
		2022 BUDGET	2022 ACTUAL	2023 BUDGET	ESTIMATED ACTUAL	2024 BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5325	Contractual Services	14,766	14,766	15,025	15,025	15,783
TOTAL NON-PERSONNEL SERVICES		14,766	14,766	15,025	15,025	15,783
TOTAL SEWER USER BILLING COST		14,766	14,766	15,025	15,025	15,783

CITY OF KAUKAUNA
2024 BUDGET
 STORM WATER UTILITY
 SUMMARY OF DEBT SERVICE COSTS

	12/31/2023 BALANCE	12/31/2024 BALANCE	PRINCIPAL MATURITIES	INTEREST	TOTAL PRINCIPAL AND INTEREST
2015B G.O. Notes	480,000	256,000	224,000	11,040	235,040
2016C Revenue Bond	800,000	700,000	100,000	24,000	124,000
2022C Revenue Bond	8,890,000	8,640,000	250,000	357,648	607,648
Totals	10,170,000	9,596,000	574,000	392,688	966,688



CITY OF KAUKAUNA
2024 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 remain flat for 2024 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

2024 BUDGET

SANITARY SEWER UTILITY FUND (602)

PROJECTED CASH BALANCE AS OF DECEMBER 31, 2023

DESCRIPTION		BALANCE
BALANCE AS OF JANUARY 1, 2023		
Unassigned Cash And Receivable Balance		4,222,361
Restricted Cash And Receivable Balance		2,779,163
Total Cash And Receivable Balance Net of Current Liabilities		7,001,524
PROJECTED CHANGE IN CASH BALANCE FOR 2023		
Revenues & Other Financing Sources	4,469,729	
Expenses Net of Depreciation	(2,710,659)	
Debt Service - Principal and Interest	(884,189)	874,881
PROJECTED CASH BALANCE AS OF DECEMBER 31 2023		
Projected Cash Balance Net of Current Liabilities		7,876,405

CITY OF KAUKAUNA

2024 BUDGET

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

DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
REVENUE					
Sanitary Sewer Utility Fees	3,244,549	3,486,738	4,110,469	4,106,922	4,560,000
Interest Income	2,500	3,779	2,500	2,468	2,500
TOTAL REVENUE	3,247,049	3,490,517	4,112,969	4,109,390	4,562,500
EXPENSES					
<i>OPERATING EXPENSES</i>					
Sanitary Sewer Maintenance	258,107	421,055	461,347	429,817	470,619
HOVMSD Sewerage Treatment Costs	1,675,000	1,897,689	1,800,000	1,860,000	1,870,000
KU Meter Reading / Billing Charges	280,561	289,740	285,475	285,475	299,877
General Insurance	0	11,786	12,140	11,786	12,140
Administrative Costs	122,654	122,654	123,581	123,581	128,803
Depreciation	340,087	339,012	340,087	339,012	340,062
TOTAL OPERATING EXPENSES	2,676,409	3,081,937	3,022,630	3,049,671	3,121,501
<i>NONOPERATING (REVENUES) EXPENSES</i>					
Capital Improvements	0	0	0	0	0
Interest & Fiscal Charges - Trans to Debt Fund	203,469	681,991	459,189	459,189	445,439
TOTAL NONOPERATING REVENUES (EXPENSES)	203,469	681,991	459,189	459,189	445,439
OTHER FINANCING SOURCES (USES)					
Transferred from Special Assessment Fund	200,000	252,000	200,000	360,339	275,000
TOTAL OTHER FINANCING SOURCES (USES)	200,000	252,000	200,000	360,339	275,000
DEBT PAYMENT - PRINCIPAL ONLY					
Principal Only	350,000	350,000	425,000	425,000	425,000
TOTAL PAYMENT - PRINCIPAL ONLY	350,000	350,000	425,000	425,000	425,000
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	217,171	(371,411)	406,150	535,869	845,560

CITY OF KAUKAUNA

2024 BUDGET

FUND: 602
DEPT: 53608

SANITARY SEWER UTILITY
DEPARTMENT: SANITARY SEWER MAINTENANCE

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	109,584	128,600	178,821	168,821	184,202
5107	Overtime Payments	5,000	5,079	5,000	7,983	5,000
5110	Shift Premium Pay	20	9	20	20	20
5113	Job Class Premium Pay	1,500	1,169	1,500	1,100	1,500
5119	Longevity Pay	840	840	840	640	425
5125	Call Time	0	0	0	0	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	8,585	(3,124)	13,730	13,416	14,307
5152	Residency	7,924	8,472	8,339	8,601	8,674
5154	Social Security	8,946	10,595	14,243	13,660	14,623
5157	Group Health Insurance	46,802	69,941	72,263	60,824	79,718
5160	Group Life Insurance	797	785	830	639	671
5163	Workers Compensation	4,609	6,387	6,461	6,313	6,179
TOTAL PERSONNEL SERVICES		194,607	228,753	302,047	282,017	315,319
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5303	Communications	0	0	300	300	300
5309	Water, Sewer & Electric	17,000	23,741	20,000	20,000	19,000
5312	Maintenance - Building	0	0	5,000	5,000	1,000
5318	Maintenance - Automotive	3,500	5,681	5,000	3,200	5,000
5321	Maintenance - Other Equip	4,000	12,006	10,000	6,000	5,000
5322	Maintenance - Roads & Walks	5,000	180	2,000	1,000	2,000
5325	Contractual Services	30,000	135,417	100,000	95,000	100,000
<i>Supplies</i>						
5407	Automotive Supplies	3,000	9,864	5,000	6,200	6,000
5410	General Supplies	1,000	5,413	2,000	1,100	2,000
TOTAL NON-PERSONNEL SERVICES		63,500	192,302	149,300	137,800	140,300
OUTLAY						
5807	Machinery, Tools & Instrumnts	0	0	10,000	10,000	15,000
TOTAL OUTLAY		0	0	10,000	10,000	15,000
TOTAL SANITARY SEWER MAINT		258,107	421,055	461,347	429,817	470,619

CITY OF KAUKAUNA

2024 BUDGET

SANITARY SEWER SERVICE UTILITY

DEPARTMENT: SANITARY SEWER MAINTENANCE

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2023 BUDGET	2023 ESTIMATED ACTUAL	2024 PROPOSED BUDGET
	2023	2024			
Sewer Crew	2.50	2.50	162,126	162,126	166,999
Heavy Equipment Operator	0.25	0.25	16,695	6,695	17,203
TOTAL	2.75	2.75	178,821	168,821	184,202

CITY OF KAUKAUNA

2024 BUDGET

FUND: 602
DEPT: 53610

SANITARY SEWER UTILITY
DEPARTMENT: HOVMSD-SEWERAGE TREATMENT

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5309	Water, Sewer & Electric	1,675,000	1,897,689	1,800,000	1,860,000	1,870,000
TOTAL NON-PERSONNEL SERVICES		1,675,000	1,897,689	1,800,000	1,860,000	1,870,000
TOTAL HOV SEWERAGE TREATMENT		1,675,000	1,897,689	1,800,000	1,860,000	1,870,000

CITY OF KAUKAUNA

2024 BUDGET

FUND: 602
DEPT: 53609

SANITARY SEWER UTILITY
DEPARTMENT: SEWER USER BILLING COST

OBJECT CODE	DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ESTIMATED ACTUAL	2024 BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5325	Contractual Services	280,561	289,740	285,475	285,475	299,877
TOTAL NON-PERSONNEL SERVICES		280,561	289,740	285,475	285,475	299,877
TOTAL SEWER USER BILLING COST		280,561	289,740	285,475	285,475	299,877

CITY OF KAUKAUNA

2024 BUDGET

SANITARY SEWER UTILITY
SUMMARY OF DEBT SERVICE COSTS

<i>DEBT ISSUE</i>	<i>12/31/2023 BALANCE</i>	<i>12/31/2024 BALANCE</i>	<i>PRINCIPAL MATURITIES</i>	<i>INTEREST</i>	<i>TOTAL PRINCIPAL AND INTEREST</i>
2013 Revenue Bond	775,000	625,000	150,000	33,531	183,531
2015 Revenue Bond	650,000	575,000	75,000	21,375	96,375
2016 Revenue Bond	725,000	650,000	75,000	22,250	97,250
2018 Revenue Bond	975,000	925,000	50,000	36,375	86,375
2022 Revenue Bond	8,020,000	7,945,000	75,000	331,908	406,908
Totals	11,145,000	10,720,000	425,000	445,439	870,439

RESOLUTION NO. 2023-XXXX

RESOLUTION DESIGNATING APPROPRIATIONS AND LEVYING A TAX
FOR THE 2024 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 2024, including monies received from the general property tax levy, as described in attached budget schedules for General Fund, 1000 Islands Environmental Center, Debt Service Fund, Grignon Mansion Fund, Special Assessment / Debt Stabilization 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 2023, collected in 2024, upon all taxable property within the City of Kaukauna as returned by the Assessor in the year 2023, 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 \$8,045,681.
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 \$4,435,704.
3. There is levied upon the taxable property of the City of Kaukauna for Nelson Crossing, the sum of \$3,500.
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 the 21st day of November, 2023

APPROVED: _____
Anthony J. Penterman, Mayor

ATTEST: _____
Sally A. Kenney, Clerk



APPENDIX A

CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

OBJECT CODE	DESCRIPTION	DEFINITION
PERSONAL SERVICES		
	<u>Wage & Salaries:</u>	
5101	Regular Payroll -	Salaries and wages paid to regular authorized employees whether full-time or part-time.
5104	Temporary Payroll -	Salaries and wages paid to temporary or seasonal employees.
5107	Overtime Payments -	Payments made to full-time or part-time employees for overtime services.
5110	Shift Premium Pay -	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	Job Class Premium Pay -	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	Holiday Pay -	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	Longevity Pay -	Wages paid to employees based on years of service.
5122	FLSA Pay -	Wages paid to employees above contractual requirements to conform with FLSA regulations.
5125	Call Time Pay -	Wages paid to employees per Union Contract for call time.
	<u>Fringe Benefits:</u>	
5151	Retirement Pay -	Employee and employer contributions to Wisconsin Retirement System net of any employee's contribution where applicable.
5152	Residency	Employer only contributions for all employees living within City Corporate Limit made to 401A plan at 6% of employee's earnings
5154	Social Security -	Employer's social security and medicare only contributions made on behalf of City employees.
5157	Group Health Insurance -	Employee's health insurance premium net of employee's contribution where applicable.
5160	Group Life Insurance -	Employee's life insurance premium net of employee's contribution where applicable.

APPENDIX A

CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

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

APPENDIX A

CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

OBJECT CODE	DESCRIPTION	DEFINITION
NON-PERSONAL SERVICES		
	<u>Purchased Services:</u>	
5318	Maintenance - Automotive -	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	Maintenance - All Other Equip. -	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	Maintenance - Roads & Walks -	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	Contractual Services -	All contracted services including testing fees, collection service, legal, appraisal, referees, drama teachers, physical exams, Board of Prisoners expense.
5328	Advertising -	Legal advertising and other public advertising. Also ads in professional journals, etc.
5331	General Insurance -	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	Printing Expense	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	Rent - General -	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	Rent - Equipment -	Rental of equipment with or without operator, including trucks, construction equipment, office equipment, etc.

APPENDIX A

CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

OBJECT CODE	DESCRIPTION	DEFINITION
NON-PERSONAL SERVICES		
<u>Purchased Services:</u>		
5610	Interest Expense -	Interest expense incurred as a result of short or long-term debt instruments.
5600	Principal -	Principal paid on short or long-term debt service
5385	Wellness Program -	Cost related to the operation of a wellness program.
5388	Officer Friendly Program -	Costs related to the maintenance of the program.
5391	Crime Prevention Program -	Costs related to the maintenance of the program.
5395	Recycling Program -	Costs related to the maintenance of the program.
5397	Fire Safety Education -	Costs related to the maintenance of the program.
5398	Employee Safety Program	Costs related to the maintenance of the program.
5399	Employee Assistance Program	Costs related to the maintenance of the program.
<u>Supplies:</u>		
5401	Office Supplies -	All supplies necessary for use in operating office drafting supplies, paper, pencils, photostat supplies, ink, etc.
5404	Clothing Expense -	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.
5407	Automotive Supplies -	Gasoline, lubricating oil, grease, antifreeze, fuel taxes, etc.
5410	General Supplies -	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 CODE	DESCRIPTION	DEFINITION
NON-PERSONAL SERVICES		
	<u>Supplies:</u>	
5413	Chemicals and Ordnance -	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.
5416	Custodial Supplies -	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.
5419	Medical & Laboratory Supplies -	All medications, bandages, medicines, prescriptions, suture materials, vaccines, as well as medical, surgical or nursing services.
5422	Data Processing Supplies -	Paper, ribbons, continuous feed forms.
5425	Botanical and Agricultural -	Seeds, bulbs, plants, trees, fertilizers, insecticides for use on plants and trees, flower pots, etc.
5428	Recreation -	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.
5431	Postage -	All postage, stamps and post office charges for the mailing of letters, packages and parcels.
5434	Photographic Supplies -	Film, flash bulbs, and minor photographic equipment.
5437	Plumbing Supplies -	Fixtures, fittings, pipe, valves, etc.
5440	Concession Product -	Products purchased for resale at municipal concession stands.
5443	Aggregate Supplies -	Road gravel, crushed stone, sand, cold mix, concrete, etc.
5450	Dog Park Supplies	Supplies purchased for Dog Park.
5460	Disk Golf Course Supplies	Supplies purchased for Disk Golf Course.
5497	Bank/Credit Card Fees	Fees charged to the City related to banking and credit cards
5499	Miscellaneous -	All materials and supplies which can not be easily classified in the provided account structure.

APPENDIX A

CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

OBJECT CODE	DESCRIPTION	DEFINITION
OUTLAY		
5801	Land & Buildings -	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.
5804	Office Equipment -	Purchase of office furniture and equipment.
5807	Machinery, Tools & Instruments -	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.
5830	Automotive -	Purchase of automobiles, trucks, motorcycles, fire apparatus, construction equipment, sweepers, graders, roller, lawn care equipment, etc.; and accessories thereto.
5833	Park Equipment -	Includes benches, tables, pool equipment, drinking fountains, etc.
5837	Infrastructure -	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)
EXPENSE TRANSFERS		
5899	Expense Transfers -	Costs which are incurred by one department are allocated to other departments.



APPENDIX B

DEMOGRAPHIC PROFILE

POPULATION

1980	11,310*
1990	11,982*
2000	12,983*
2010	15,462*
2014	15,765
2015	15,799
2016	15,848
2017	15,926
2018	16,049
2019	16,278
2020	17,089*
2021	17,170
2022	17,415
2023	17,701

***Per census; other years are estimates.**

POPULATION CHARACTERISTICS

	<u>1990</u>	<u>2000</u>	<u>2010</u>	<u>2021</u>
Median Age	31.6	35.1	34.6	39.3
% School Age	20.8	24.1	25.8	26.6
% Working Age	56.7	55.7	60.0	71.9
% 65 and Older	13.9	13.7	12.2	14.2
# of Persons/Household	2.7	2.6	2.37	2.39
Median Family Income	\$37,036	\$50,187	\$53,034	\$69,308
% Below Poverty Level	4.7	2.6	7.9	7.6
Per Capita Income	\$12,748	\$18,748	\$25,401	\$35,161

APPENDIX B**DEMOGRAPHIC PROFILE****HOUSING UNITS**

1990	4,454*
2000	5,138*
2010	6,596*
2014	6,791
2015	6,817
2016	6,839
2017	6,924
2018	6,996
2019	7,055
2020	7,057*
2021	7,201
2022	7,274
2023	7,365

*Per census; other years are based upon new unit figures compiled by the inspection department.

AREA OF THE CITY

2013	4,836 acres
2014	4,839 acres
2015	4,839 acres
2016	4,870 acres
2017	4,898 acres
2018	4,898 acres
2019	4,935 acres
2020	4,977 acres
2021	5,045 acres
2022	5,045 acres
2023	5,188 acres

MILES OF STREET

2013	75.91
2014	75.91
2015	75.91
2016	76.57
2017	77.13
2018	77.74
2019	78.04
2020	78.04
2021	79.83
2022	80.66
2023	82.06

LARGEST TAXPAYERS**NAME****ASSESSED VALUE (\$)**

Ahlstrom Munksjo (FKA Expera)	21,473,400
Albany International	18,961,500
Lamplighter	16,749,400
Baycare Aurora LLC	15,283,700
Team Industries	13,810,500
WDJ Inc - Bernatello's Pizza	10,806,500
Bassett Mechanical	6,951,500
Liebovich Steel	6,521,800
Tarragon Park Apartments	5,558,000
Classon, Stephen(Trail Park)	5,444,000

APPENDIX C

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 C

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 C

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.

2024 Proposed Budget

Presentation to the Committee of the Whole



November 1, 2023

Considerations for this budget

- ACT12
- Expenditure Restraint change/pause
- Changing Equalized value, market, etc.
- Inflation
- New Budget requests
- Utility Funds
 - Plans to handle Debt Cover Ratio, Capital needs and Rates
- Strategic Plan Considerations



Affects of ACT 12

Repealed Personal Property taxes

- Effective January 1, 2024, exempting locally assessed personal property under Ch. 70, state assessed manufacturing personal property under Ch. 70, and state assessed real personal property under Ch. 76.
- These personal property taxes will be assessed and included on the December 2023 property tax bills (payable in 2024).

Personal Property Aid

- Personal property aid will be paid to local governments in 2025 and each year thereafter, based on 2023 personal property values expected to be reported to DOR in the spring of 2024

Personal Property Values within TIDs

- The Act also created a process for municipalities to request a Tax Incremental District (TID) base value adjustment to account for the exemption of personal property.
- Each municipality should review its TID(s) base values with the municipality's assessor to determine if the base value includes any personal property that will be exempt in 2024

Expenditure Restraint Incentive Program

- Expenditure restraint incentive program is the new name for the once expenditure restraint program, and payments are frozen from 2024 to 2025 to avoid any negative impacts to municipalities considering the increased revenues and related general fund expenditures expected in 2024 municipal budgets.

New Supplemental Municipal Aid

- The 2024 original shared revenue estimates were issued on September 15, 2023, including the new supplemental county and municipal aid (CMA) that will be issued in July (15%) and November (remaining) of 2024.
- In result, counties and municipalities will receive both CMA and supplemental CMA payments in 2024.
- Note: CMA payments in 2024 will be the same amounts as 2023. DOR recommends maintaining adequate records to show how supplemental CMA revenues are being used. Currently, current law does not require reporting to DOR

New Supplemental Municipal Aid Continued

- 2025 and after for both CMA and supplemental CMA, counties and municipalities will receive a portion of the total payments from the CMA/supplemental CMA accounts they received in 2024 multiplied by the amount for the year in the CMA/supplemental CMA account, which is based on state sales tax revenues. (secs. 79.036, and 79.037, Wis. Stats.)
- For payments in 2025 (2025-26), and each year thereafter, both the annual supplemental county and municipal aid payments and the existing county and municipal aid payments will increase by the percentage change in state sales and use tax revenues in the prior state fiscal year over the preceding state fiscal year.

Maintenance of Effort Reporting

- New maintenance of effort report to DOR, starting in 2024
- To certify Cities have maintained the level of law enforcement, fire, and emergency medical services equivalent to the prior year

The Innovation Grant & Innovation Planning Grant

- This act also established two new grant programs.
- The innovation grant and innovation planning grant, which will be available to counties and municipalities.

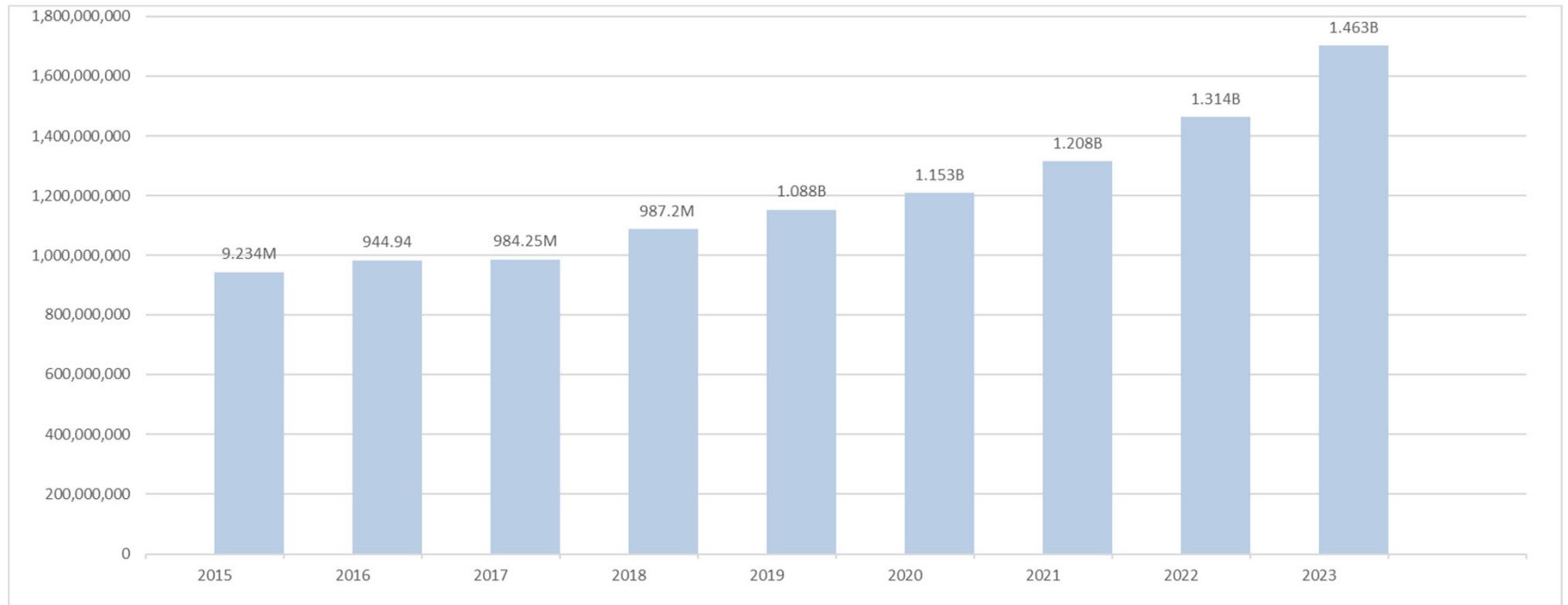


Property Values

What's Going on with Property Values

- Continue to have a healthy growth in citywide values
 - Equalized value increased 16.29%
- Healthy increase in assessed value
 - Increase of 1.99%
- Net new construction of 2.72%
- Personal Property Taxes Decrease 5.11%

Equalized Value Comparison



Equalized Values

- Equalized value changes have been steadily increasing over the past several years. Both 2022 and 2023 had increases greater than 13% over the prior year, a trend that has not been present in the market since 1974-1975.
- Significant increases such as this have an immediate impact on assessment compliance under state law (sec. 70.05(5), Wis. Stats.), which requires a municipality's assessed value of major classes of property to be within 10% of full value once every five years.

Equalized Value By Comparison

- Wisconsin's 2023 equalized value as of January 1, 2023, is \$843 billion, a \$98 billion (13%) increase over the prior year.
 - \$13.1 billion due to new construction (2%)
 - \$83.1 billion due to market value increases (11%)
- Second Largest Percentage increase since 1985.
- Both residential and commercial property values in the state also achieved near-record growth in 2023, increasing 14.0% and 10.9% respectively and again topped only by higher increases in 2022
- Meanwhile, manufacturing values grew 12% statewide, the most since at least 1985 and more than twice any annual percentage increase since 2000
- Both new construction and market values changes are keeping pace with changes seen in 2022.

Equated Assessed Values by Class

	JANUARY 1, 2022	JANUARY 1, 2023	INCREASE / (DECREASE)	%
REAL ESTATE				
Residential	1,044,777,000	1,073,412,500	28,635,500	2.74%
Commercial	207,911,000	211,371,100	3,460,100	1.66%
Manufacturing	94,445,300	91,500,500	(2,944,800)	-3.12%
Agricultural	42,700	43,600	900	2.11%
TOTAL REAL ESTATE	1,347,176,000	1,376,327,700	29,150,800	2.16%
PERSONAL PROPERTY				
Machinery, Tools & Patterns	19,790,700	17,814,100	(1,976,600)	-9.99%
Furniture, Fixtures & Equipment	9,231,700	9,996,900	765,200	8.29%
All Other Personal Property	4,710,500	4,202,000	(508,500)	-10.80%
TOTAL PERSONAL PROPERTY	33,732,900	32,013,000	(1,719,900)	-5.10%
TOTAL ASSESSED VALUATION	1,380,908,900	1,408,340,700	27,430,900	1.99%
TOTAL ASSESSED VALUATION				
Calumet County	63,700	63,800	100	0.16%
Outagamie County	1,380,908,900	1,408,340,700	27,431,800	1.99%
TOTAL ASSESSED VALUATION	1,380,972,600	1,408,404,500	27,431,900	1.99%

Major Class Comparison

- Estimated total Ratio is 82.7%
- City can be less than +/- 10% of full value for up to 5 years
- If City is more than +/- 10% for more than 5 years and does not perform a revaluation, then the DOR issues an order for a supervised assessment

Year	Property Class	Municipal Assessed Value	DOR Base Value	% of DOR Base Value	Ratio (%)	Major Class Municipal Compliance Status
2023	Residential	1,073,412,500	1,314,664,600	84.07	81.65	NO
	Commercial	211,371,100	238,992,800	15.28	88.44	NO
	Agricultural	40,400	43,500	0.00	92.87	
	Sum Of 5, 5M, 6, 7	67,000	54,500	0.00	122.94	
	Personal	9,026,800	10,029,700	0.64	90.00	
	Total	1,293,917,800	1,563,785,100	100.00	82.74	NO



Revenue and Expenses

Overview of Revenue and Expense

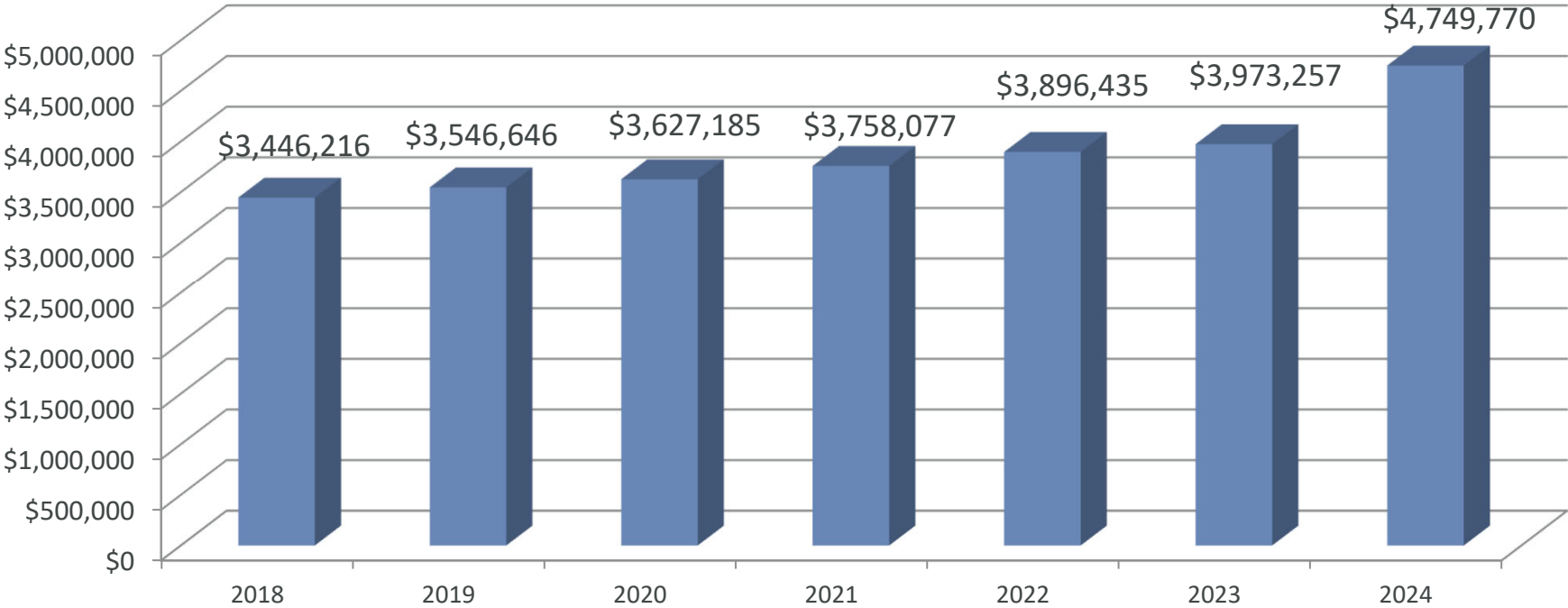
2023 BUDGET	2024 BUDGET	\$ Diff	% Diff
16,844,389	18,830,495	1,986,106	11.8%

With a balanced budget, both the revenues and expenses are increasing by 11.8% or about \$1.9m.

Revenue Increase/(Decrease)

Shared Revenue - Covered Services	557,988
Property Taxes - General	483,370
Ambulance Fees - Covered Services	140,436
Interest on Investments	100,000
Expenditure Restraint	99,252
General Transportation Aid - Covered Service	96,083
Swimming Pool Fees	59,775
State General Transportation Aid	27,864
County Sales Tax	20,000
State Law Enforcement Grants	20,000
State Connecting Hwy Aid	16,234
Recreation Fees	(59,000)
In Lieu of Taxes - Utilities	(211,140)

State Financial Aid - General Fund
Shared Revenue, Highway Aid, Expenditure Restraint,
Computer Aid, Fire Insurance Dues, Personal Property Aid





Personnel Expenses

Personnel Expenditure Increase/(Decrease)

General Fund Personnel Services

Regular Payroll	\$490,227
Temporary Payroll (Seasonals)	(\$31,243)
Other	\$7,860
<hr/>	
Total Employee Wages	\$466,844

Benefits

Group Health Insurance	\$744,654
Retirement Plans	\$94,423
Social Security	\$28,027
Residency	(\$42,749)
All Other Benefits	(\$6,822)
<hr/>	
Total Benefits	\$817,533

Total Personnel Services \$1,284,377

Group Health Insurance

- City offers ten (10) different health plans through the State (Employee Trust Fund)
- All plans had a 15.1% increase
- Overall plan mix had a 10% increase in premiums
- Causes for premium hikes were attributed to increase costs, higher usage and stabilizing the Reserve Fund
- Budgeting for the unknowns
 - New and vacant positions don't have the previous year as a benchmark, so the City budgets for Family plans.

Residency

- The City provides 401A Contribution of 6% of salary benefit as a 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 \$175,000 in the 2024 budget
- Big change this year is the new Police Union bargained to give up this benefit in favor of an increased wage in 2023 and 2024. This caused a \$42,000 in residency

Retirement

- The City participates in the Wisconsin Retirement System (WRS). The City has 4 category classes within the system in which 2 had a slight increase and 2 had higher increases.

Category	2023	2024	% Diff
WRS General	6.80%	6.90%	0.10%
WRS Elected	6.80%	6.90%	0.10%
WRS Protective W	13.22%	14.32%	1.10%
WRS Protective W/O	18.12%	19.12%	1.00%

- Most of City employees eligible (1,200 hours or more worked in year) are in the General Category
- With this being tied to wages, it will fluctuate in the same direction as overall wages.

Noteworthy Personnel Items (1 of 2)

New Positions

- Marketing Communications Manager
- Pool Concession Lead Position – Staff, scheduling, ordering inventory

Changed Positions

- Community Enrichment Program Manager Role Increase Grade 9 to Grade 14
- Regraded Recreation Program Manager Down from 17 to 14
- Increased Temporary Hours for Library Staff
- All Cost of the City Attorney Department will be covered by City. Kaukauna Utilities is obtaining separate legal service for their needs

Noteworthy Personnel Items (2 of 2)

Miscellaneous Changes

- Wage scale cost of living adjustment of 3%
- Several Employees making a step increase through the 7-step wage scale
- Seeing affects of the retiree health benefit that is being used
 - Budgeting 19 Participants in 2024
- Items Requested but not Included
 - Full-time Naturalist at the Environmental Center
 - Full-time Public Service Coordinator position at the Library



Non-Personnel Expenses

Non-Personnel Expenditure Increase/(Decrease)

Water, Sewer & Electric	\$30,100
Concession Product	\$20,000
Maintenance - Roads & Walks	\$17,000
Maintenance – Building	\$15,200
Library Material	\$15,000
Communications	\$14,098
Service Contracts	\$12,235
General Insurance	\$11,808
Bank & Credit Card Fees	(\$10,020)
Clothing Expense	(\$11,200)
Cybersecurity	(\$17,100)
Contractual Services	(\$55,379)
Others	\$28,381
Total Non-Personnel Services	\$70,123

Contractual Services – Detailed Changes

- Building Inspections –Changed HVAC/Electric Commercial inspector Reduced cost by **(-\$40k)**
- Environmental Center –hiring an Wiscorp worker, someone 40 hours a week for 40-50 weeks (\$21k)
- Police Department – Flock cameras (\$18K)
- Police Department – Moved **(-\$12k)** of expenses for squad communications devices to Communications budget line
- Building Inspection – Removed **(-\$10k)** for implementing inspection software in 2023
- Planning – Master Park Plan Update (\$15k)
- Website Redesign (\$28k)
- Discontinue sharing Communication Coordinator Position with Kaukauna Utilities. Moved this position to the personnel **(-\$50k)**

Noteworthy Items

- **Property and Liability Premium Coverage** - Estimated to increase 3%-10% across all the categories (\$11k)
- **Street Lighting** - Increase due to actual costs and additional subdivisions (\$30k)
- **Road Salt Cost increase** (\$16k)
- **Girls Softball** – No Longer having program (-\$6k)
- **Bank & Credit Card fees** – Card fees are now being covered by consumer (\$-10k)
- **Concession Product** – Will be offering more menu items at pool. (Revenue offsets this cost) (\$20k)
- **Water, Sewer, Electric** – Expecting a 30%+ increase in water and electrical rates (\$28.5k)
- **Library Material** – Working on getting back to material budget line from 5 years ago (\$15k)
- **Upgrading Camera Server** (\$30k)

Capital Outlay Expenditure Increase/(Decrease)

Machinery, Tools and Instruments	\$12,423
Automotive	(\$4,067)
Infrastructure	(\$7,000)
<u>Others</u>	<u>(\$2,750)</u>
Total Capital Outlay	(\$1,394)

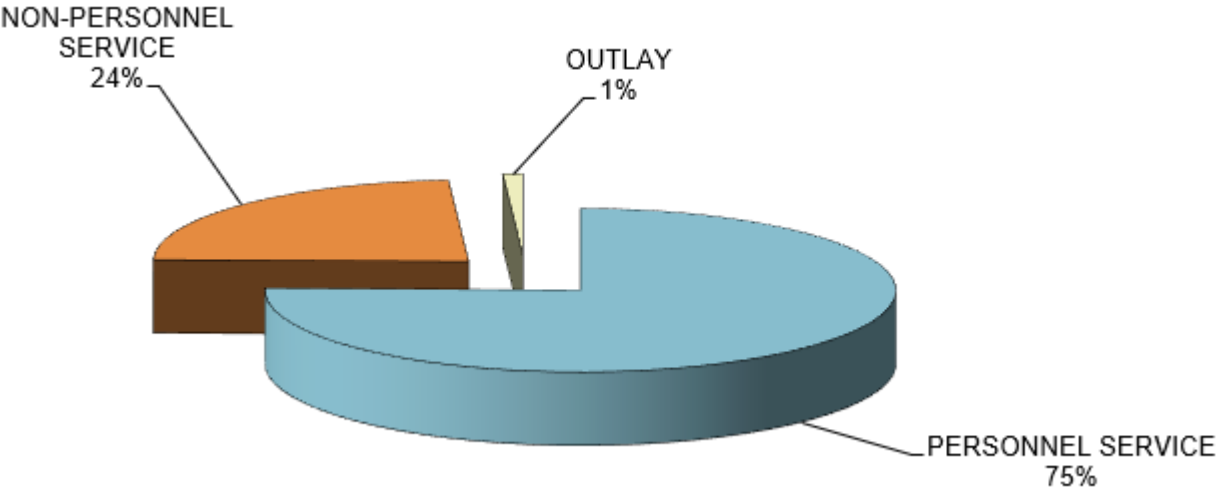
Noteworthy Capital Outlay Items

- Fire Department – Looking to add a laundry room upstairs so that sheets, clothes, etc. doesn't need to be washed with stuff that has blood, vomit etc. (\$10k)
- Parks - Underground Utilities to Lafollette Park was in budget last year. There is \$5k in the budget his year to bring power to Jonen Pavilion(-\$7k)
- Police – Automotive line estimated less (-\$4k)

One Time Expenses in 2024 Budget

Redesign of Website	\$ 28,000.00
Replacing last wave of old computers in library lab	\$ 4,800.00
WisCorp Temporary Services at Environmental Center	\$ 21,000.00
Implementation of RecTrac At Environmental	\$ 2,000.00
Replacement of Sinks at Environmental Center	\$ 5,000.00
Phone Replacements	\$ 8,000.00
Laundry Room in 2nd Floor Fire Department	\$ 10,000.00
Flock Camera 1 year expense accrual	\$ 18,000.00
MSB Conference Room Monitors	\$ 5,000.00
Master Parks Plan	\$ 15,000.00
Total	\$ 116,800.00

General Fund Expenditures by Type





Tax Rate and Fund Balance

Tax Rates

	2023 <u>Budget</u>	2024 Proposed <u>Budget</u>	Increase/ <u>(Decrease)</u>	<u>%</u>
Assessed Tax Rate	\$9.43	\$9.896	\$0.466	4.95%
<u>Assessed Rate Adjustment</u>	<u>Levy Adjustment (Based on Current value of \$1.7 Billion)</u>			
\$0.01 Increase or Decrease =	\$12,550			
\$0.05 Increase or Decrease =	\$62,750			
\$0.10 Increase or Decrease =	\$125,500			
<u>Percent Levy Adjustment</u>				
1.0% Increase or Decrease =	\$124,000			

Tax Rate – If the Ratio was 100%

	<u>2023</u> <u>Budget</u>	2024 <u>Proposed</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>%</u>
Assessed Tax Rate	\$9.43	\$8.19	(\$1.24)	(13.13)%

- With the assessed values 82.8% of Equalized value, rates and percent differences are much higher
- With the revaluation happening just 2 years ago, most new construction is already undervalued in terms of the assigned assessment

Tax Levy Distribution

<i>FUND</i>	<i>2022 LEVY</i>	<i>2023 LEVY</i>	<i>INCREASE / (DECREASE)</i>	<i>PERCENT CHANGE</i>
GENERAL	7,562,310	8,045,681	483,370	6.39%
DEBT SERVICE (301 Fund)	4,222,817	4,435,704	212,887	5.04%
Nelson Crossing (224 Fund)	3,500	3,500	0	0.00%
Park & Pool Improvement (422 Fund)	500,000	500,000	0	0.00%
TOTAL MUNICIPAL LEVY	12,288,627	12,984,885	696,257	5.67%

Levy Limit Calculation

2023 Expenditure Restraint Actual Levy	\$12,381,809
Increase (Decrease) In Debt Service	(\$3,967,650)
New Construction Allowance (2.72%)	\$229,033
Less 2022 Personal Property Aid	(\$93,179)
Total 2024 Adjustments	<u>\$3,634,693</u>
2023 Allowable Levy	\$12,985,717
2023 Proposed Levy	<u>\$12,984,885</u>
Under (Over) Levy Limit	\$832

Expenditure Restraint Calculation

- *Formula – 60% of % of net new construction to a maximum of 2% plus CPI*
- Expenditure Restraint Incentive program is the new name for the once expenditure restraint program
- Payments are frozen from 2024 to 2025 (City of Kaukauna will receive \$415,685 in 2024 and 2025)
- Reason for freezing
 - To avoid any negative impacts to municipalities considering the increased revenues and related general fund expenditures expected in 2024 municipal budgets.
- No Restraint to meet in the 2024 Budget

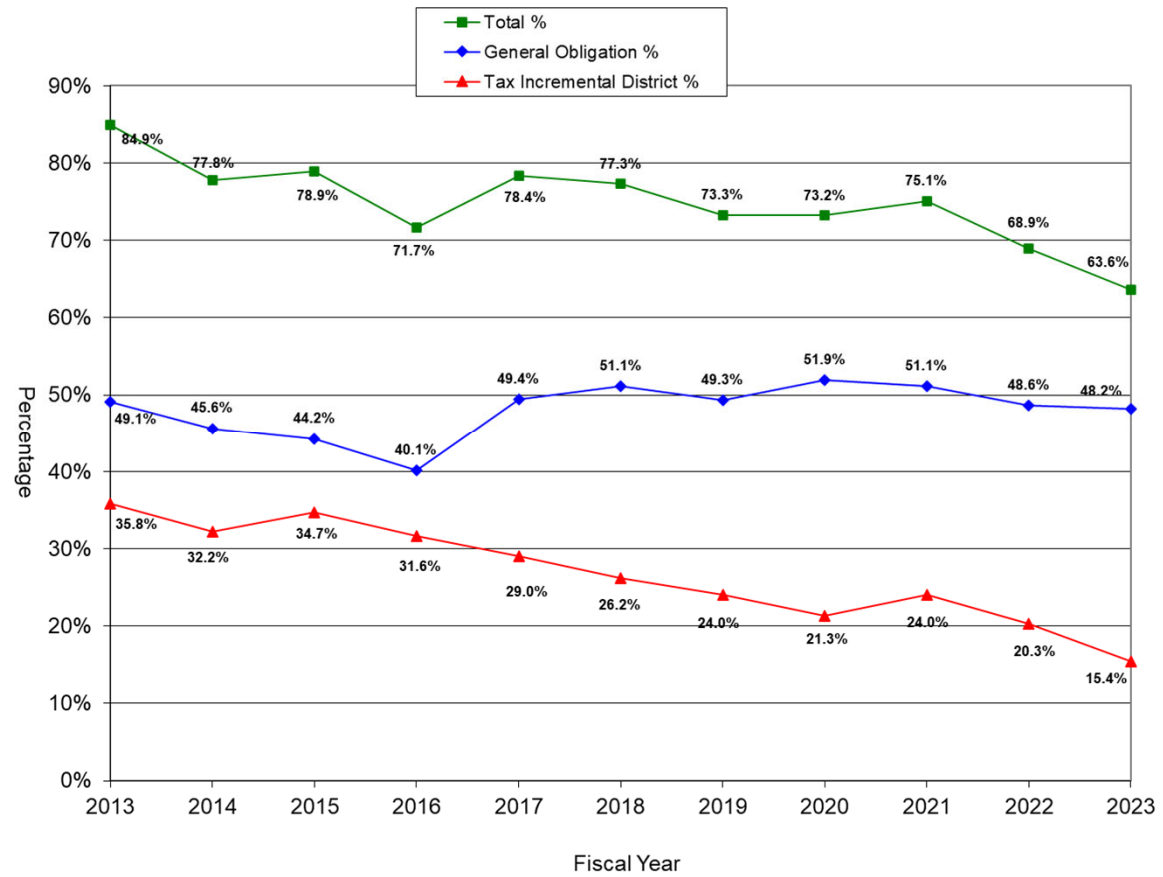
General Fund Balance

Projected Balance 12/31/2022	\$ 6,319,334
Less: Assigned for Subsequent Years	\$ 410,000
Less Inventories & Prepaid	\$ 72,988
Projected Unassigned Balance 12/31/2023	\$ 5,836,346
Targeted Fund Balance (15% of Operating Budget)	\$ 2,824,574
Optimal Bond Rating Fund Balance (30% of Operating Budget)	\$ 5,649,149
Amount Over Target Balance	\$ 3,011,772
Amount Over(under) Optimal Fund Balance	\$ 187,198
Projected Unassigned Fund Balance as a % of Operating Budget	30.99%



Debt Service

Percent of Legal Debt Limit



Bonds Issuances

2023 Issuance

- 2023A G. O. Note \$6,000,000
- 2023B G. O. Note \$6,000,000

Bonds to be Retired in 2024

- 2014A – ERTIF - \$1M
- 2014B – TID4 - \$875k
- 2014C- \$1.3M

Bonds to be Added in 2024

- 2024A G.O Note of \$5,000,000
- 2023C G.O Note TID5 of \$6,000,000

2024 Tentative Projects 1 of 4

YEAR	Fund	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL
2024		EQUIPMENT	
	421 - Equipment	Replace Dew eze hill mow er	\$48,000
	421 - Equipment	Replace 1991 John Deere Grader #21	\$500,000
	421 - Equipment	Athletic Field Groomer (new fleet)	\$26,000
	421 - Equipment	Replace 2008 Skid Steer Loader (Fleet #30)	\$50,000
	421 - Equipment	Platform Ladder Truck	\$1,700,000
	421 - Equipment	Replace 2000 Pick Up Truck #19 w ith EV - Environmental Center	\$60,000
	421 - Equipment	Concrete buster for backhoe (new attachment)	\$12,000
2024		PARK & POOL IMPROVEMENTS	
	422- Parks and Pools	Park Pavilion Updates - Park TBD	\$600,000
	422- Parks and Pools	Plazas 1st & 2nd Street Ally	\$400,000
	422- Parks and Pools	Municipal Tree Replacement / Reforestation - EAB	\$50,000

2024 Tentative Projects 2 of 4

YEAR	Fund	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	STORM WATER UTILITY	SANITARY SEWER UTILITY
2024		STORM SEWER*			
	601 - Storm	Quinney/Metoxen Street Area Phase 2	\$400,000	\$350,000	
	601 - Storm	Alley Storm Sew er Dow ntow n	\$100,000	\$90,000	
	601 - Storm	Glenview Avenue Storm Sew er	\$350,000	\$350,000	
	601 - Storm	Kenneth Ave Storm Sew er (Possibly Move based on Grant determination)	\$300,000	\$300,000	
	601 - Storm	Erosion Control / Remediation - Shoreline/Outfalls/Streambank	\$35,000	\$35,000	
2024		SANITARY SEWER*			
	602- Sanitary	Thilmany Interceptor (Change to MS 6 Wet Well?)	\$90,000		\$80,000
	602- Sanitary	Kenneth Avenue/3rd Street	\$600,000		\$500,000
	602- Sanitary	Kaukauna Street Area Relay (Kaukauna, Brothers, Division, Oviatt) Tob. to Taylor	\$1,300,000		\$1,100,000

2024 Tentative Projects 3 of 4

YEAR	Fund	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING
2024		STREET PAVING		
		New Concrete Streets		
		Reconstruction		
	420 - Streets and Sidewalk	Quinney/Metoxen Street Area Phase 2	\$1,500,000	\$750,000
	420 - Streets and Sidewalk	Alley Paving Downtown	\$250,000	\$150,000
	420 - Streets and Sidewalk	Pool Road and Parking Lot	\$225,000	\$225,000
	420 - Streets and Sidewalk	Horseshoe Parking Lot	\$60,000	\$60,000
	420 - Streets and Sidewalk	3rd Avenue & Kenneth Avenue (3rd to 10th) (Possibly Mo	\$2,600,000	
	420 - Streets and Sidewalk	Asphalt overlay Kenneth Ave	\$400,000	\$100,000
	420 - Streets and Sidewalk	Concrete Street Patch Program	\$200,000	\$200,000
2024		SIDEWALKS		
	420 - Streets and Sidewalk	Replace Defective Walks	\$200,000	\$25,000

2024 Tentative Projects 4 of 4

YEAR	Fund	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING
2024		MISCELLANEOUS		
	423 - Buildings and Misc	Library Offices/Sorting Machine/Workroom Redesign	\$400,000	\$400,000
	423 - Buildings and Misc	New Siding on Nature Center	\$35,000	\$35,000
	423 - Buildings and Misc	Fox Shores RR Site Remediation	\$60,000	\$60,000
		TOTAL	\$12,551,000	\$5,401,000

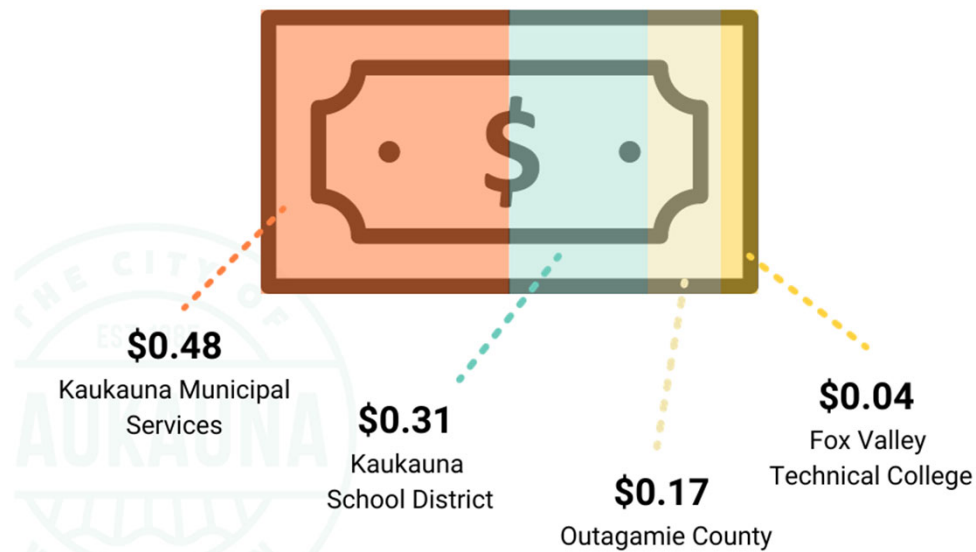


The Almighty Tax Dollar

Tax Bill Breakdown

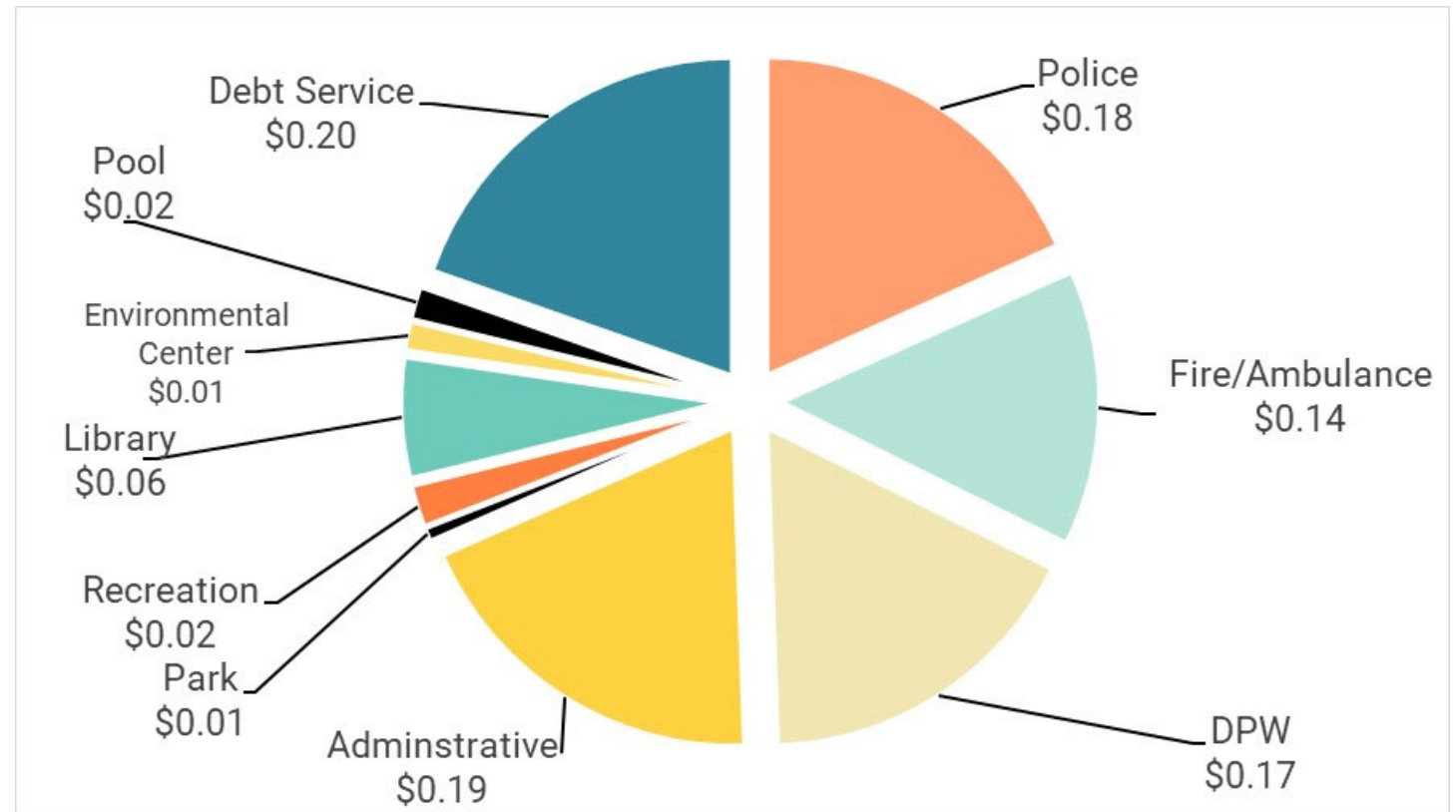
How One Tax Dollar gets split between taxing Jurisdictions

YOUR TAX DOLLAR AT WORK



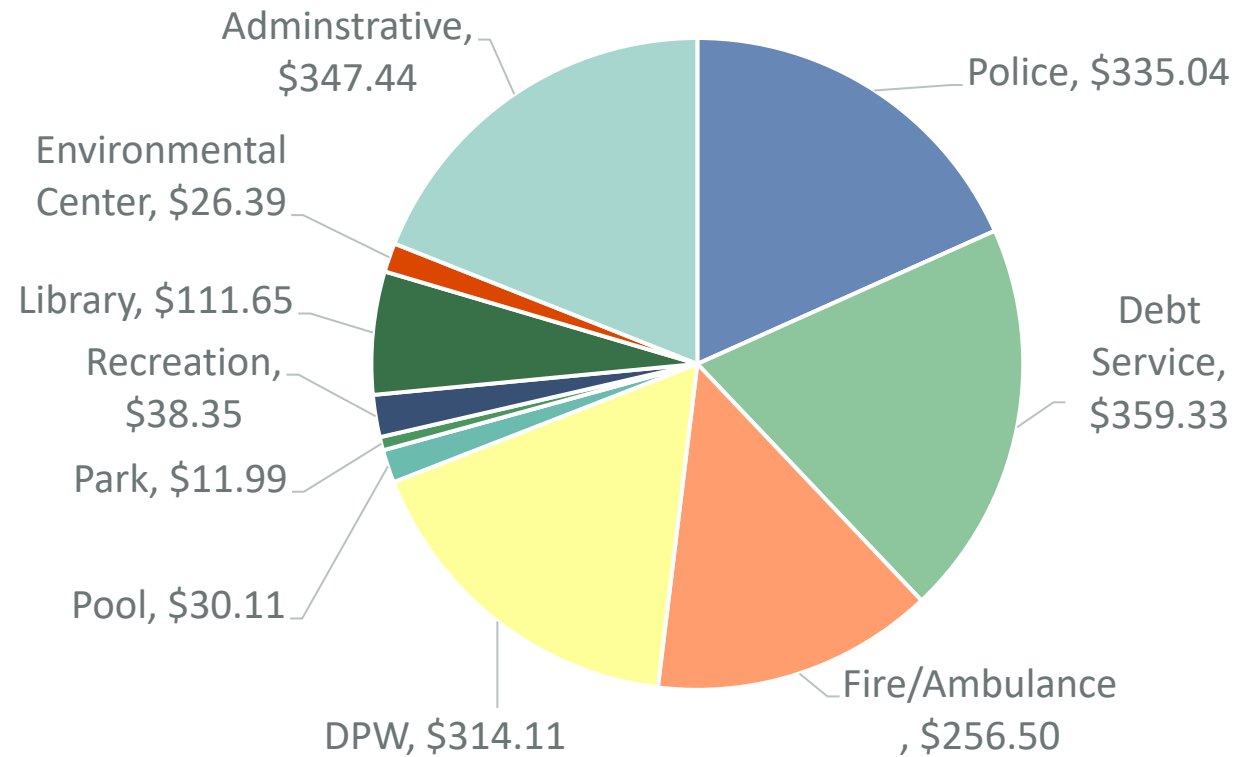
Tax Dollar by Service

What one tax dollar is spent on for City services



Cost of Each Service for an Average Home Value

The graph to the right shows how much each service costs for a home valued at \$185,000 and current tax rate of \$9.89/1,000





Utility Funds

What are they and what do they do?

- Storm Water
 - Was established back in 2009 as a utility fund
 - Kaukauna is one of 29 regulated MS4 Permittees that discharge storm water to the Lower Fox River with a TMDL (Total Maximum Daily Load)
 - Federal and state regulations require implementation of TMDLs through programs such as the WPDES program; including the City's Municipal Separate Storm Sewer System (MS4) General Permit. The City committed to a TMDL work plan in 2018 which extends projects out to 2043 and shows that by completing these projects, the City would be in compliance with TMDL mandates.
 - Expenses include street cleaning , sewer maintenance, Capital, and administrative costs.
- Sanitary Sewer
 - Established back in 2012 as a utility fund
 - Provides the service of collection, transmission, and treatment of wastewater
 - Expenses include treatment, collection system Maintenance, Capital, and administrative costs

Financial Overview

- Overall net position for both Storm and Sanitary are improving
- Debt Service for capital improvement is set for 2024 from the borrowing in 2022
- Rates
 - Rate adjustment for Storm of \$0.70 is in the 2024 Budget
 - Sanitary is showing stability in the coverage ratio, so no rate increase is needed.
- Plan has been developed to continue the capital improvements while maintaining debt coverage ratios

Storm Water Utility Fund Balance

DESCRIPTION		BALANCE
BALANCE AS OF JANUARY 1, 2023		
Unassigned Cash And Receivable Balance		2,667,515
Restricted Cash And Receivable Balance		4,983,382
Total Cash And Receivable Balance Net of Current Liabilities		7,650,897
PROJECTED CHANGE IN CASH BALANCE FOR 2023		
Revenues & Other Financing Sources	1,533,500	
Expenses Net of Depreciation	(404,344)	
Debt Service - Principal and Interest	(938,248)	190,908
PROJECTED CASH BALANCE AS OF DECEMBER 31 2023		
Projected Cash Balance Net of Current Liabilities		7,841,805

Annual Operating Expense

1,419,802

Months of Reserve

22.55

Sanitary Utility Fund Balance

DESCRIPTION	BALANCE
BALANCE AS OF JANUARY 1, 2022	
Unassigned Cash And Receivable Balance	2,978,140
Restricted Cash And Receivable Balance	512,829
Total Cash And Receivable Balance Net of Current Liabilities	3,490,969
PROJECTED CHANGE IN CASH BALANCE FOR 2022	
Revenues & Other Financing Sources	3,775,029
Expenses Net of Depreciation	(2,774,622)
Debt Service - Principal and Interest	(919,075)
	81,332
PROJECTED CASH BALANCE AS OF DECEMBER 31 2022	
Projected Cash Balance Net of Current Liabilities	3,572,301

Annual Operating Expense	3,566,732
Months of Reserve	10.02

2024 Utility Fund Debt Service Coverage Ratio

Storm Water Coverage	2023 ESTIMATED	2024 BUDGET
Operating Income	1,533,500	1,824,101
Operating Expense - Net Depreciation	404,344	456,114
Net Operating Income	1,129,156	1,367,987
Debt Service Cost	938,248	966,688
Coverage Ratio (Operating Income / Debt Service Cost)	1.20	1.42
Need Revenue	1,172,810	1,208,359
Revenue Surplus (Deficit)	(43,654)	159,628

*Note: Current rate is \$9.80/ERU/month.
Numbers above reflect a \$0.70 increase in the
rates to \$10.50/ERU/Month on January 1, 2024*

Sanitary Coverage	2023 ESTIMATED	2024 BUDGET
Operating Income	4,106,922	4,560,000
Operating Expense - Net Depreciation	2,710,659	2,781,439
Net Operating Income	1,396,263	1,778,561
Debt Service Cost	884,189	870,439
Coverage Ratio (Operating Income / Debt Service Cost)	1.58	2.04
Need Revenue	1,105,236	1,088,048
Revenue Surplus (Deficit)	291,027	690,513

*Note: Current rate is \$7.00/100 cubic foot. No
Rate increase is budgeted in 2024*

CITY OF
KAUKAUNA

****Bond covenants that requires a debt coverage ratio of at least 1.25****

61

Storm Water Debt service

	12/31/2023 BALANCE	12/31/2024 BALANCE	PRINCIPAL MATURITIES	INTEREST	TOTAL PRINCIPAL AND INTEREST
2015B G.O. Notes	480,000	256,000	224,000	11,040	235,040
2016C Revenue Bond	800,000	700,000	100,000	24,000	124,000
2022C Revenue Bond	8,890,000	8,640,000	250,000	357,648	607,648
Totals	10,170,000	9,596,000	574,000	392,688	966,688

Sanitary Debt service

<i>DEBT ISSUE</i>	<i>12/31/2023 BALANCE</i>	<i>12/31/2024 BALANCE</i>	<i>PRINCIPAL MATURITIES</i>	<i>INTEREST</i>	<i>TOTAL PRINCIPAL AND INTEREST</i>
2013 Revenue Bond	775,000	625,000	150,000	33,531	183,531
2015 Revenue Bond	650,000	575,000	75,000	21,375	96,375
2016 Revenue Bond	725,000	650,000	75,000	22,250	97,250
2018 Revenue Bond	975,000	925,000	50,000	36,375	86,375
2022 Revenue Bond	8,020,000	7,945,000	75,000	331,908	406,908
Totals	11,145,000	10,720,000	425,000	445,439	870,439

Future of the Utility Funds

- Planning ahead
 - Capital Infrastructure Needs
 - Sanitary is forecasting an average of \$1.2M per year in capital infrastructure
 - Storm is forecasting an average of \$1M per year in capital infrastructure
- Debt Coverage Ratio
 - Continue to strengthen coverage ratio
 - Need to maintain a debt coverage ratio of at least 1.25 times the revenue
 - This measure is done at the time of bonding and looks at the entire length of the bond
- Revenue Bonding Plans
 - Continue with Bond Anticipation Notes and Revenue Bonds as needed
- Necessary Rate Adjustments
 - Planned Rate adjustments over the next few years to allow for capital improvements in both utilities funds

Save the Date

November 21

Public Hear and Budget Adoption



Questions or Comments?



THANK YOU



MEMO

Finance

To: Committee of the Whole
From: Finance Director
Date: 11/1/2023
Re: Position Classifications and Wage Scale Pertaining to 2024 Budget

Attached is the wage scale and position classification for the non-represented employees of the city. This scale aligns with the 3% increase that is included in the budget for the fiscal year 2024 as discussed in the previous item. The scale also reflects the market conditions and the cost-of-living adjustments for our employees.

The wage scale and position classification cover three different categories of non-represented employees: exempt/nonexempt, Street Department, and Seasonal staff. Each category has its own pay range, step increments, and eligibility criteria.

With the approval of the budget increase of 3% for the fiscal year 2024, this wage scale and position classification will be implemented in the first paycheck of 2024 budget year. This will ensure that our non-represented employees are fairly and competitively compensated for their valuable contributions to the city.

Staff also understands the desire to have this step scale compensation model reviewed and revised to align more with performance and accountability measures. This is something that is on the radar for 2024 for Finance and Human Resource to explore other alternatives. These alternatives will come back to Finance and Personnel Committee for review and consideration.

**City of Kaukauna
Pay Grade Classification
As of January 1, 2024**

<u>Pay Grade</u>	<u>Position</u>
1	
2	Library Associate
3	
4	
5	Office Assistant, Administrative Coordinator (Library)
6	
7	Records Assistant, Clerk of Courts
8	Administrative Coordinator (Mayor), Planning & Community Development Coordinator, Assistant Naturalist, Environmental Center Administrative Assistant, Environmental Center Site Manager.
9	Accounting Specialist – AR, Accounting Specialist – AP, - Paralegal, Library Technology Coordinator, IT Service Desk Technician
10	Youth Services Librarian I, Adult Services Librarian I
11	Administrative Services Supervisor (Police Dept), Youth Services Librarian II, Adult Services Librarian II Human Resources Payroll Generalist, Code Enforcement Officer
12	Associate Planner
13	Planning/Engineering Technician
14	City Clerk, Naturalist, Recreation Program Manager, Community Enrichment Program Manager
15	Principal Planner, Accountant
16	Street Foreman
17	Project Engineer
18	Street Superintendent, Senior Project Engineer, Building Inspector, Assistant Library Director, IT Manager
19	Lieutenant Investigator, Assistant Fire Chiefs - Shifts
20	
21	Assistant Fire Chief - Day, Assistant Police Chief, Recreation & Community Enrichment Director
22	Director of Planning & Community Development, Library Director
23	
24	Fire Chief, Police Chief, Human Resources Director
25	Director of Public Works
26	
27	Finance Director / Treasurer

City of Kaukauna 2024 Pay Schedule

Grade	FLSA Status	Entry Pay	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
		Min of 6 mo.	Min of 6 mo.	Min of 6 mo.	Min of 9 mo.	Min of 9 mo.	Min of 12 mo.	Min of 12 mo.	
1	non-exempt	\$ 15.87	\$ 16.23	\$ 16.59	\$ 16.97	\$ 17.36	\$ 17.75	\$ 18.14	\$ 18.55
2	non-exempt	\$ 17.88	\$ 18.28	\$ 18.69	\$ 19.12	\$ 19.55	\$ 19.99	\$ 20.44	\$ 20.90
3	non-exempt	\$ 18.13	\$ 18.54	\$ 18.95	\$ 19.38	\$ 19.82	\$ 20.26	\$ 20.72	\$ 21.19
4	non-exempt	\$ 18.64	\$ 19.06	\$ 19.49	\$ 19.93	\$ 20.37	\$ 20.84	\$ 21.30	\$ 21.78
5	non-exempt	\$ 20.61	\$ 21.07	\$ 21.55	\$ 22.03	\$ 22.53	\$ 23.03	\$ 23.56	\$ 24.08
6	non-exempt	\$ 20.74	\$ 21.22	\$ 21.69	\$ 22.18	\$ 22.68	\$ 23.19	\$ 23.71	\$ 24.25
7	non-exempt	\$ 21.95	\$ 22.44	\$ 22.95	\$ 23.46	\$ 24.00	\$ 24.53	\$ 25.09	\$ 25.65
8	non-exempt	\$ 24.46	\$ 25.01	\$ 25.57	\$ 26.15	\$ 26.74	\$ 27.34	\$ 27.95	\$ 28.58
9A	non-exempt	\$ 25.45	\$ 26.02	\$ 26.60	\$ 27.20	\$ 27.82	\$ 28.45	\$ 29.09	\$ 29.74
9B	exempt	\$ 49,630.55	\$ 50,734.71	\$ 51,880.07	\$ 53,045.00	\$ 54,250.10	\$ 55,474.77	\$ 56,720.04	\$ 57,985.91
10	exempt	\$ 55,226.54	\$ 56,469.75	\$ 57,739.74	\$ 59,039.60	\$ 60,367.27	\$ 61,725.84	\$ 63,114.28	\$ 64,534.65
11	exempt	\$ 57,824.20	\$ 59,125.09	\$ 60,454.82	\$ 61,815.45	\$ 63,205.95	\$ 64,628.38	\$ 66,082.74	\$ 67,569.03
12	exempt	\$ 59,431.00	\$ 60,767.94	\$ 62,135.78	\$ 63,533.49	\$ 64,963.13	\$ 66,424.70	\$ 67,919.23	\$ 69,447.75
13	exempt	\$ 59,769.87	\$ 61,115.05	\$ 62,490.10	\$ 63,896.05	\$ 65,333.93	\$ 66,803.74	\$ 68,306.51	\$ 69,843.27
14	exempt	\$ 64,339.98	\$ 65,787.13	\$ 67,267.24	\$ 68,781.34	\$ 70,328.40	\$ 71,910.48	\$ 73,528.61	\$ 75,183.82
15	exempt	\$ 68,008.84	\$ 69,538.39	\$ 71,103.99	\$ 72,703.58	\$ 74,339.22	\$ 76,011.94	\$ 77,721.74	\$ 79,470.68
16	exempt	\$ 68,553.71	\$ 70,095.62	\$ 71,673.58	\$ 73,285.53	\$ 74,934.56	\$ 76,620.67	\$ 78,344.89	\$ 80,107.22
17	exempt	\$ 69,471.44	\$ 71,034.98	\$ 72,633.54	\$ 74,267.12	\$ 75,938.81	\$ 77,646.55	\$ 79,394.46	\$ 81,180.48
18	exempt	\$ 77,918.47	\$ 79,671.53	\$ 81,463.73	\$ 83,297.13	\$ 85,170.70	\$ 87,087.53	\$ 89,046.59	\$ 91,050.97
19	exempt	\$ 81,867.49	\$ 83,709.13	\$ 85,593.00	\$ 87,519.10	\$ 89,488.46	\$ 91,501.08	\$ 93,560.05	\$ 95,665.37
20	exempt	\$ 85,842.26	\$ 87,773.51	\$ 89,749.05	\$ 91,767.85	\$ 93,833.00	\$ 95,944.50	\$ 98,102.35	\$ 100,309.64
21	exempt	\$ 91,958.40	\$ 94,027.67	\$ 96,143.29	\$ 98,306.29	\$ 100,517.70	\$ 102,779.58	\$ 105,091.93	\$ 107,456.81
22	exempt	\$ 96,094.88	\$ 98,256.85	\$ 100,468.26	\$ 102,728.08	\$ 105,039.40	\$ 107,403.25	\$ 109,819.63	\$ 112,290.60
23	exempt	\$ 100,609.37	\$ 102,873.31	\$ 105,187.72	\$ 107,554.66	\$ 109,974.13	\$ 112,448.19	\$ 114,978.90	\$ 117,565.23
24	exempt	\$ 105,136.22	\$ 107,502.13	\$ 109,920.57	\$ 112,393.60	\$ 114,923.28	\$ 117,508.58	\$ 120,152.59	\$ 122,856.34
25	exempt	\$ 109,868.04	\$ 112,340.04	\$ 114,867.66	\$ 117,451.93	\$ 120,094.91	\$ 122,796.60	\$ 125,559.06	\$ 128,384.35
26	exempt	\$ 114,812.04	\$ 117,395.28	\$ 120,036.20	\$ 122,736.86	\$ 125,498.29	\$ 128,322.55	\$ 131,209.64	\$ 134,161.62
27	exempt	\$ 119,978.52	\$ 122,678.15	\$ 125,437.52	\$ 128,260.75	\$ 131,145.78	\$ 134,096.73	\$ 137,114.63	\$ 140,199.48

<u>Grade</u>	<u>Job Title</u>	<u>FLSA Status</u>	<u>2023 rate</u>	<u>2024 Rate</u> (3% increase)	<u>Min</u>	<u>Mid</u>	<u>Max</u>
ST1	Laborer & Janitor	non-exempt	\$25.44 - \$29.85	\$26.20 - \$30.75	24.07	28.31	\$ 32.56
ST2	Parks Technician	non-exempt	\$ 30.37	\$ 31.28	24.51	28.84	\$ 33.17
ST2	Small Truck Driver	non-exempt	\$ 30.46	\$ 31.38	24.55	28.89	\$ 33.23
ST2	Tandem Trucks	non-exempt	\$ 31.37	\$ 32.31	24.63	28.98	\$ 33.33
ST3	Heavy Eq Op - Sweeper	non-exempt	\$ 31.87	\$ 32.83	25.56	30.07	\$ 34.58
ST3	Heavy Eq Op - Rear-load Garbage Truck	non-exempt	\$ 31.87	\$ 32.83	25.56	30.07	\$ 34.58
ST3	Heavy Eq Op - Automated Garbage Truck Driver	non-exempt	\$ 31.87	\$ 32.83	25.56	30.07	\$ 34.58
ST3	Heavy Eq Op - Backhoe	non-exempt	\$ 31.87	\$ 32.83	25.56	30.07	\$ 34.58
ST3	Heavy Eq Op - Grader	non-exempt	\$ 31.87	\$ 32.83	25.56	30.07	\$ 34.58
ST3	Heavy Eq Op - Loader	non-exempt	\$ 31.87	\$ 32.83	25.56	30.07	\$ 34.58
ST3	Heavy Eq Op - Sewer& Tandem Sewer Truck Driver	non-exempt	\$ 31.87	\$ 32.83	25.56	30.07	\$ 34.58
ST3	Mechanic	non-exempt	\$ 31.87	\$ 32.83	28.12	33.08	\$ 38.04

Step up ST1 to ST2 \$.50
 Step up ST2 to ST3 \$.50
 Step up ST1 to ST3 \$1.00
 Lead man \$1.00
 Sub-Forman \$1.50

2024 City of Kaukauna Seasonal Positions

	2023	2024
	WAGE	WAGE
POSITION TITLE		
ASSISTANT POOL SUPERVISOR	\$18.16	\$18.70
ATTENDANTS / CONCESSIONAIRE - ENTRY	\$11.90	\$12.26
ATTENDANTS / CONCESSIONAIRE - 1 YEAR	\$12.08	\$12.44
LEAD CONCESSIONAIRE		\$15.25
COMMUNITY ENRICHMENT COORDINATOR	\$19.50	\$20.09
CROSSING GUARD	\$15.45	\$15.91
COMMUNITY SERVICE OFFICER	\$15.45	\$15.91
DANCE INSTRUCTORS - 1 YEAR	\$24.64	\$25.38
DANCE INSTRUCTORS - 2 YEAR	\$26.14	\$26.92
DANCE INSTRUCTORS - 3 YEAR	\$27.64	\$28.47
DISC GOLF	\$19.30	\$19.88
DRIBBLERS CLUB COORDINATOR	\$21.35	\$21.99
FLAG FOOTBALL COORDINATOR	\$21.58	\$22.23
FLAG FOOTBALL INSTRUCTOR	\$13.12	\$13.51
FLAG FOOTBALL REFEREE (PER GAME RATE)	\$15.81	\$16.28
GOLF AIDE	\$12.60	\$12.98
GOLF INSTRUCTOR	\$24.65	\$25.39
GYMNASTICS - INSTRUCTOR	\$13.19	\$13.59
GYMNASTICS - LEAD	\$28.12	\$28.96
LIFEGUARDS - ENTRY	\$14.68	\$15.13
LIFEGUARDS - 2 YEAR	\$15.66	\$16.13
LIFEGUARDS - 3 YEAR	\$16.65	\$17.15
OPEN GYM SUPERVISOR / ATTENDANT	\$12.19	\$12.56
PLANNING INTERN	\$12.48	\$12.85
NATURALIST INTERN	\$12.48	\$12.85
ENGINEERING INTERN	\$13.80	\$14.21
ENGINEERING YOUTH APPRENTICE	\$11.11	\$11.44

	2023	2024
	WAGE	WAGE
POSITION TITLE		
POOL MAINTENANCE MANAGER - ENTRY	\$19.68	\$20.27
POOL MAINTENANCE MANAGER - 2 YEAR	\$21.64	\$22.29
POOL MAINTENANCE MANAGER - 3 YEAR	\$23.61	\$24.32
POOL SUPERVISOR	\$21.83	\$22.48
SCOREKEEPER	\$12.05	\$12.41
ARCHERY/RIFLERY INSTRUCTOR	\$21.35	\$21.99
STREET SEASONAL ENTRY	\$15.88	\$16.36
STREET SEASONAL YEAR 2	\$16.40	\$16.89
STREET SEASONAL YEAR 3	\$16.85	\$17.36
POOL LANDSCAPER - ENTRY	\$13.80	\$14.21
POOL LANDSCAPER - 2 YEAR	\$14.32	\$14.75
POOL LANDSCAPER - 3 YEAR	\$14.77	\$15.21
STRONG BONES INSTRUCTOR	\$15.89	\$16.37
SUMMER SCHOOL AIDE - ENTRY	\$12.48	\$12.85
SUMMER SCHOOL AIDE - 2 YEAR	\$13.49	\$13.89
SUMMER SCHOOL AIDE - 3 YEAR	\$14.29	\$14.72
TEACHER (*Rate set by school district in January)	\$25.00	TBD
TEACHER (not KASD Teacher)	\$23.80	\$24.51
UMPIRE - ADULT DIAMOND SPORTS / 7 & 8 YR OLD BASEBALL (PER GAME RATE)	\$26.14	\$26.92
UMPIRE - YOUTH DIAMOND SPORTS (Bases) (PER GAME RATE)	\$36.17	\$37.26
UMPIRE - YOUTH DIAMOND SPORTS (Plate) (PER GAME RATE)	\$43.45	\$44.75
VOLLEYBALL INSTRUCTOR	\$21.35	\$21.99
WATER SAFETY INSTRUCTOR (W/ LIFEGUARD CERTIFICATON)	\$17.17	\$17.69
WATER AEROBICS INSTRUCTOR	\$14.57	\$15.01



MEMO

Finance

To: Committee of the Whole
From: Finance Director
Date: 11/1/2023
Re: Tax Bill Breakdown Widget

During the 2023 budget process and tax collection last year, it became apparent that property owners were eager to gain a better understanding of the allocation of their tax dollars. Through our years of involvement in property tax collection, we recognized that not all property owners fully comprehend their tax bills, and that the city's role is primarily that of a tax collector, with the entirety of the tax bill not being utilized by the City.

In response to this, we introduced a tax dollar visualization component within the budget presentation. This visualization illustrates the portion of each tax dollar that is directed towards the city as well as the other three jurisdictions. Moreover, we took an additional step by developing a live "Tax Bill Breakdown" widget, which is now available on the city's website. This widget allows users to input any address or parcel number within the City of Kaukauna to access a comprehensive breakdown of their tax bill by taxing jurisdiction, as well as a detailed overview of how the city's share of the tax dollar is allocated across various areas.

Each segment of the tax bill breakdown is explained on this webpage. For instance, it delineates what the City offers in contrast to the county's contributions. In the city tax bill breakdown, it explains what each area contributes to the city and specifies the portion of their property tax bill that supports that service.

This initiative provides the public with a visual tool to better grasp the details of their property tax bill. It also promotes transparency in how tax dollars are utilized, enabling residents to engage with the process if they believe a particular service, they prioritize requires more attention or financial support.

Attached are a deck of slides I will cover in a presentation and demonstration of the site and give a little more context to this topic.

Tax Bill Breakdown

Presentation to the Committee of the Whole



November 1, 2023

What's in a Tax Bill

- Understanding your tax bill
- Who is taking your tax dollar
- How are your tax dollars being spent
- Explanation of each function of the city

Tax Bill Example

- Some taxpayers only look at bottom number
- Some don't realize how the bill is divided up

FOR INFORMATION PURPOSES ONLY - Voter Approved Temporary Tax Increases						
Total Additional Taxes Applied to Property	Year Increase Ends	Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends	
STATE OF WISCONSIN - OUTAGAMIE COUNTY REAL ESTATE TAX BILL FOR 2022						
			Bill No. 720337 Parcel No. 323164900			
Assessed Value Land	Assd. Value Improve	Tot. Assessed Value	Ave. Assmt. Ratio	Est. Fair Mkt. Land	Est. Fair Mkt. Improve	Total Est. Fair Mkt.
24,400	151,300	175,700	0.9402110800	26,000	160,900	186,900
<input type="checkbox"/> A star in this box means unpaid prior years taxes						
TAXING JURISDICTION	2021 Est. State Aids Allocated Tax Dist.	2022 Est. State Aids Allocated Tax Dist.	2021 Net Tax	2022 Net Tax	% Tax Change	NET PROPERTY TAX \$
COUNTY	422,818	428,068	591.23	588.64	-0.4%	3,088.35
LOCAL	3,578,494	3,650,192	1,442.68	1,656.88	14.8%	
KAUKAUNA SCH	18,075,047	18,767,652	979.12	912.00	-6.9%	
FOX VALLEY TECH	1,185,783	1,230,425	153.89	149.70	-2.7%	
VALLEY M SEWER		0		0.00		
TOTAL	23,262,142	24,076,337	3,166.92	3,307.22	4.4%	Total Due FOR FULL PAYMENT BY Jan 31, 2023 \$ 3,088.35
FIRST DOLLAR CREDIT			-52.78	-51.11	-3.2%	
LOTTERY AND GAMING CREDIT			-187.18	-167.76	-10.4%	
NET PROPERTY TAX			2,926.96	3,088.35	5.5%	
School taxes reduced by school levy tax credit \$ 207.49			Important: This description is for property tax bill only and may not be a full legal description			Warning: If not paid by due date, installment option is lost and total tax is delinquent subject to interest (see reverse).
Sec. 23, T21N, R18E 2ND ADDN THELEN EST. LOT 233			Net Assessed Value Rate (Does NOT reflect Credits) 0.01882305			

CITY OF
KAUKAUNA

Tax Bill Taxing Jurisdiction

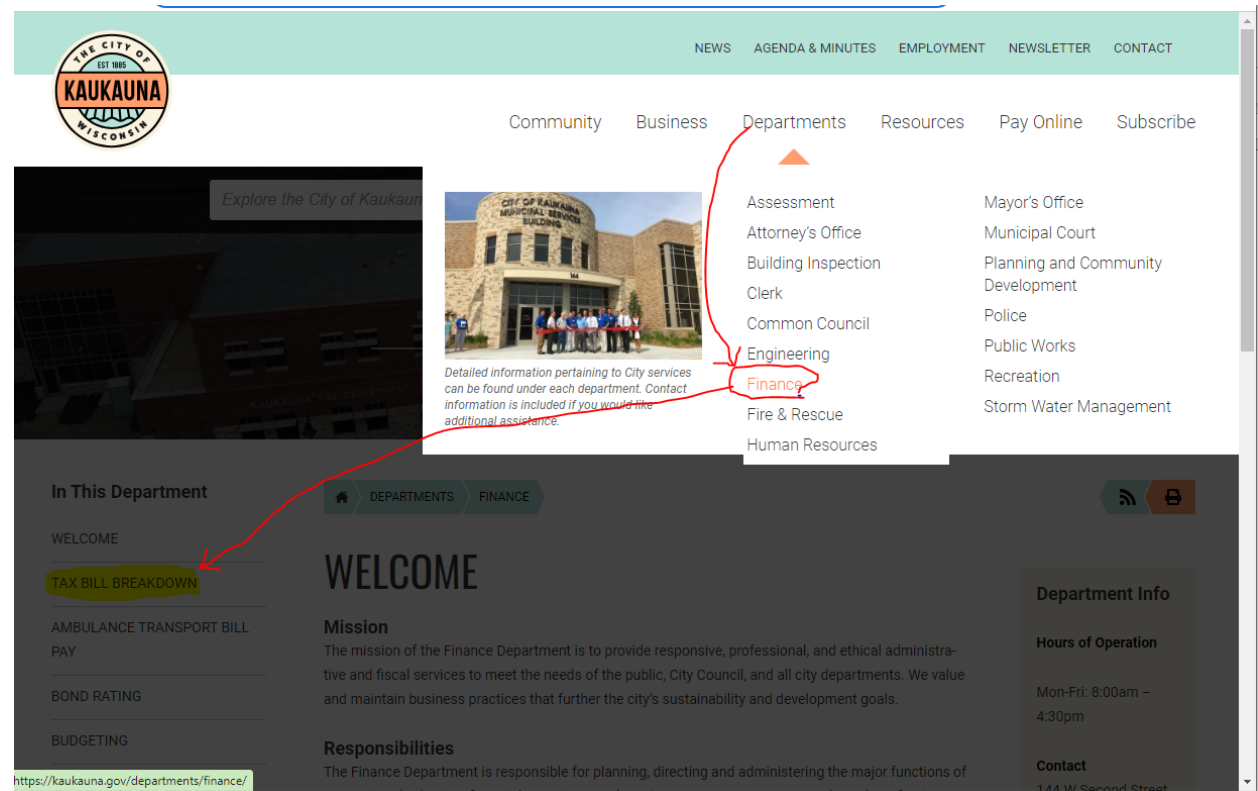
- The tax bill is a consolidation of four distinct taxing jurisdictions
 - County
 - City
 - School District
 - Technical Collage
- To streamline the collection and payment process municipalities are tasked with sending out tax bills and collecting the taxes.
- While the City manages the collection of the first installment, a portion of the tax funds is subsequently distributed to the other three jurisdictions.
- To help the property owners better understand their tax bill we've create a page that shows then where their money is going.



Tax Bill Breakdown Widget

Tax Bill Breakdown Site

- From the kaukauna.gov website
- Click on the side menu “Tax Bill Breakdown” of the finance department page



CITY OF
KAUKAUNA

Find Property

- Once you're at the page either type
 - Address
 - Parcel Number
- Click the drop-down arrow and scroll to property.
- Click the Submit to pull up property information

*****Note only the properties within the City of Kaukauna will be found*****

CITY OF
KAUKAUNA

← → ↻ 🏠 kaukauna.gov/departments/finance/tax-bill-... ☆

TAX BILL BREAKDOWN
FINANCE

In This Department ▾

TAX BILL BREAKDOWN

Welcome to our Tax Bill Breakdown page, where you will get a clear understanding of how your tax dollars are being used to enhance our City of Kaukauna community.

To find out what your property is paying to each of the categories, search for your address:

Select Property

Select an option ▾

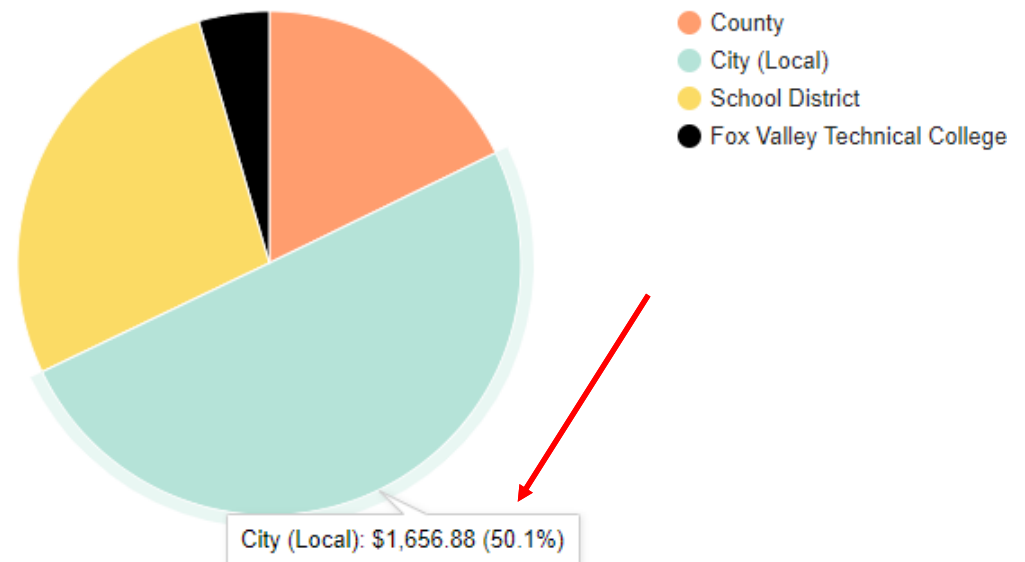
Find the desired property by typing the beginning of the address or parcel ID, and then selecting from the resulting list.

Submit ←

Tax Bill breakdown graph

- Once you hit submit, a page will pull up with the current year tax bill information
- The first graph will be the overall tax bill broken down by taxing jurisdiction.
- Hover over the graph for more information

1523 THELEN AV
(Parcel 323164900)



Tax Bill Breakdown Explanation Table

- Under the graph will be a table that explains each jurisdiction function like the below. It also shows the amount each jurisdiction is charging on the tax bill

Category	Amount	Explanation
County	\$588.64	The county jurisdiction provides essential services such as law enforcement, emergency management, and public health. They also oversee the administration of courts, maintain public infrastructure like roads and bridges, and manage parks and recreational facilities for the community's enjoyment.
City (Local)	\$1,656.88	The city jurisdiction is responsible for local governance, providing services like public safety through police and fire departments, infrastructure maintenance including roads and utilities, and zoning and planning to ensure responsible development. The city also supports cultural and recreational programs and facilities to enhance the quality of life for residents.
School District	\$911.99	The school district jurisdiction focuses on providing quality education for the community's children. They operate schools, hire teachers and staff, develop curricula, and provide resources for student learning. The school district plays a crucial role in shaping the future by preparing students for higher education and contributing to their personal growth.
Fox Valley Technical College	\$149.70	The Fox Valley Technical College jurisdiction offers career-focused education and training programs to prepare students for workforce entry or advancement. They provide hands-on learning, professional certifications, and degrees in various fields to ensure individuals have the necessary skills for today's job market. The college collaborates with local businesses and industries to align programs with workforce needs and support economic growth.

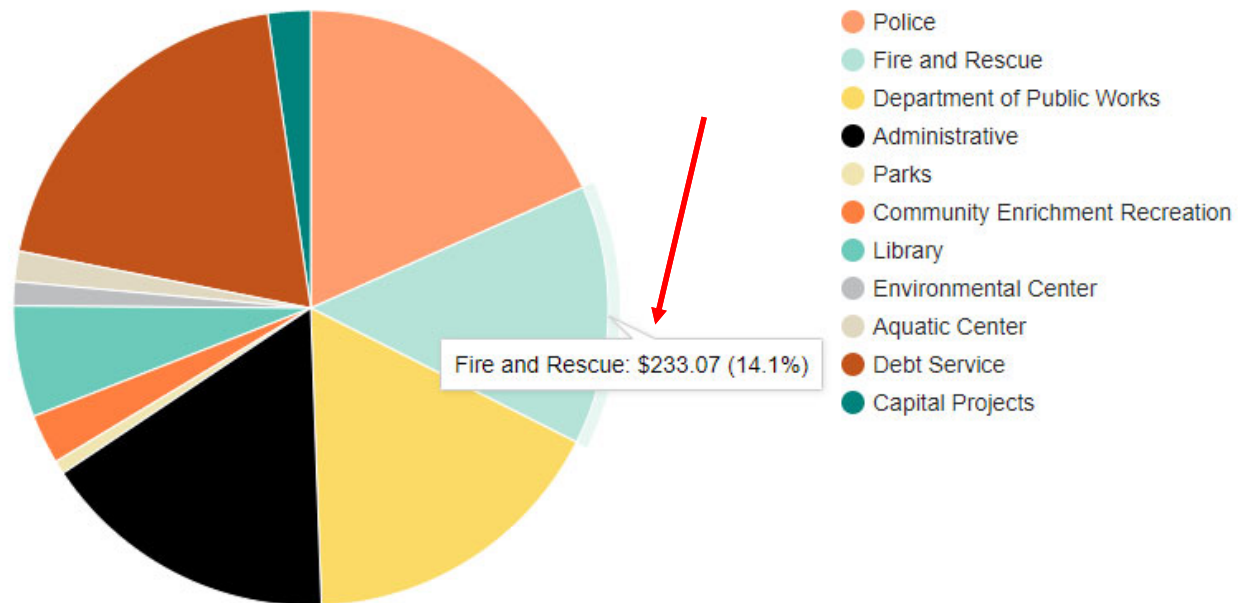
Tax Bill Breakdown Explanation Table (Continued)

- The lower part of the table shows the First Dollar and Lottery and gaming credits if applicable. The last row shows the “Net” property taxes after all credits

Category	Amount	Explanation
First Dollar Credit	\$51.11	The First Dollar Credit applies to all parcels containing real property improvements, such as a building. It is automatically applied to all qualifying properties, so property owners do not have to apply for it. The amount of the First Dollar Credit is calculated each year based on available funds and the estimated number of properties that will qualify for the credit. The credit is determined by multiplying the maximum credit value (MCV) by the applicable school tax rate. The MCV is the lesser of the actual value of the property or the MCV set by the state. In 2023, the maximum credit value is \$250. For example, if a property has an assessed value of \$100,000 and the school tax rate is 10%, the First Dollar Credit would be \$250.
Lottery and Gaming Credit (LGC)	\$167.76	To qualify, you must be a Wisconsin resident and own a dwelling that you use as your primary residence as of the January 1 certification date. The credit is allocated to the parcel that holds the principal dwelling, and the credit cannot exceed the new assessed value. Lottery proceeds are paid into a separate segregated state fund. The amount of the credit varies from year to year depending on the amount of money available in the lottery fund. **Note: If you are eligible for the credit but do not see it applied to your property tax bill, please contact the city clerk
Net Property Tax	\$3,088.33	Total property taxes owed after all credits have applied. Note: This doesn't include any special charges listed on the far right of the tax bill

City Jurisdiction Breakdown

- Like the overall tax bill breakdown, the second graph shows the City (local) portion of the tax bill breakdown.
- You can hover over the graph to get more information about each area as shown below.



CITY OF
KAUKAUNA

City Service Breakdown Explanation Table

- Under that graph will be a table that explains each City Service function like the below. It also shows the amount each service is charging on the tax bill

Category	Amount	Explanation
Police	\$304.21	The City of Kaukauna Police Department is responsible for maintaining public safety and enforcing the law. This involves patrolling neighborhoods, responding to emergencies, investigating crimes, and collaborating with other agencies to tackle various challenges. They also engage in community outreach, educate residents on safety measures, and work to build positive relationships between law enforcement and the community.
Fire and Rescue	\$233.07	The City's fire and ambulance services are dedicated to rapid emergency response and life-saving interventions. They manage fire incidents, medical emergencies, and rescue operations, providing immediate assistance to those in need. Firefighters are trained to extinguish fires, conduct search and rescue missions, and mitigate hazardous materials incidents. Ambulance services offer crucial medical aid, transportation to hospitals, and critical care on-site, ensuring timely and effective emergency medical care for residents and businesses.
Department of Public Works	\$281.65	The Department of Public Works plays a pivotal role in maintaining the City's infrastructure and enhancing its livability. This department oversees road maintenance, bridge upkeep, and public transportation systems to ensure safe and efficient travel. They manage waste collection, recycling programs, and sanitation to maintain cleanliness. Additionally, the department is responsible for the upkeep of public buildings, parks, and facilities, contributing to the overall quality of life for residents.
Administrative	\$268.81	The City's administrative functions encompass essential behind-the-scenes operations. They manage government personnel, budgets, and resources to ensure effective governance. Administrative teams handle citizen inquiries, permits, and licensing services, streamlining interactions between residents and local government. Furthermore, they facilitate technology integration, data management, and strategic planning, supporting efficient service delivery and the overall functioning of the city's various departments.

CITY OF
KAUKAUNA

Transparency of the Tax Bill Tax Dollar

- Provides a clear understanding of how your tax dollars are being used to enhance our City of Kaukauna community.
- High level explanation of each operation and function of the City
- With this understanding of these allocations, taxpayers are empowered to engage actively in the growth and development of our community

Website URL

<https://kaukauna.gov/departments/finance/tax-bill-breakdown/>



Questions or Comments?



THANK YOU