

FINANCE AND PERSONNEL COMMITTEE

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



Monday, October 05, 2026 at 6:10 PM

AGENDA

In-Person and Remote Teleconference via ZOOM

1. Correspondence.
2. Discussion Topics.
 - [a.](#) Presentation of the preliminary 2027 Budget – Non-Personnel details.
 - [b.](#) Digital Accessibility Mandate & Records Compliance (WCAG 2.1 Level AA).
3. Adjourn.

NOTICES

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

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



MEETING ACCESS INFORMATION:

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

To access the meeting by telephone:

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

To access the meeting by computer:

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

To access the meeting by smartphone or tablet:

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

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

2027 Non-Personnel Budget Item Preview



Budget Calendar

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

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

- October 19th – Present Personnel items to Finance/Personnel committee for feedback
- *Week of October 26th – Print Budget Books and Distribute*
- November 9th – Proposed Budget Presentation to Committee of the Whole at 6:00pm
- November 17th – Public Hear and Budget Adoption

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



Check in on the Limits

With current make up of the 2027 budget

Levy Limit – Allows city to increase tax levy \$281,798

- Levy - \$3 under the levy limit

Expenditure restraint Allowable increase - \$1,081,700.

- Proposing to stay under this allowable expense increase by \$2,318.

Based on the current budget composition, it is anticipated that the tax rate for the City of Kaukauna will increase by 2.29% over 2026 budget.

This equates to a decrease of \$0.17/\$1,000 of value.



This is with an estimated assessment values increasing 2.78%.

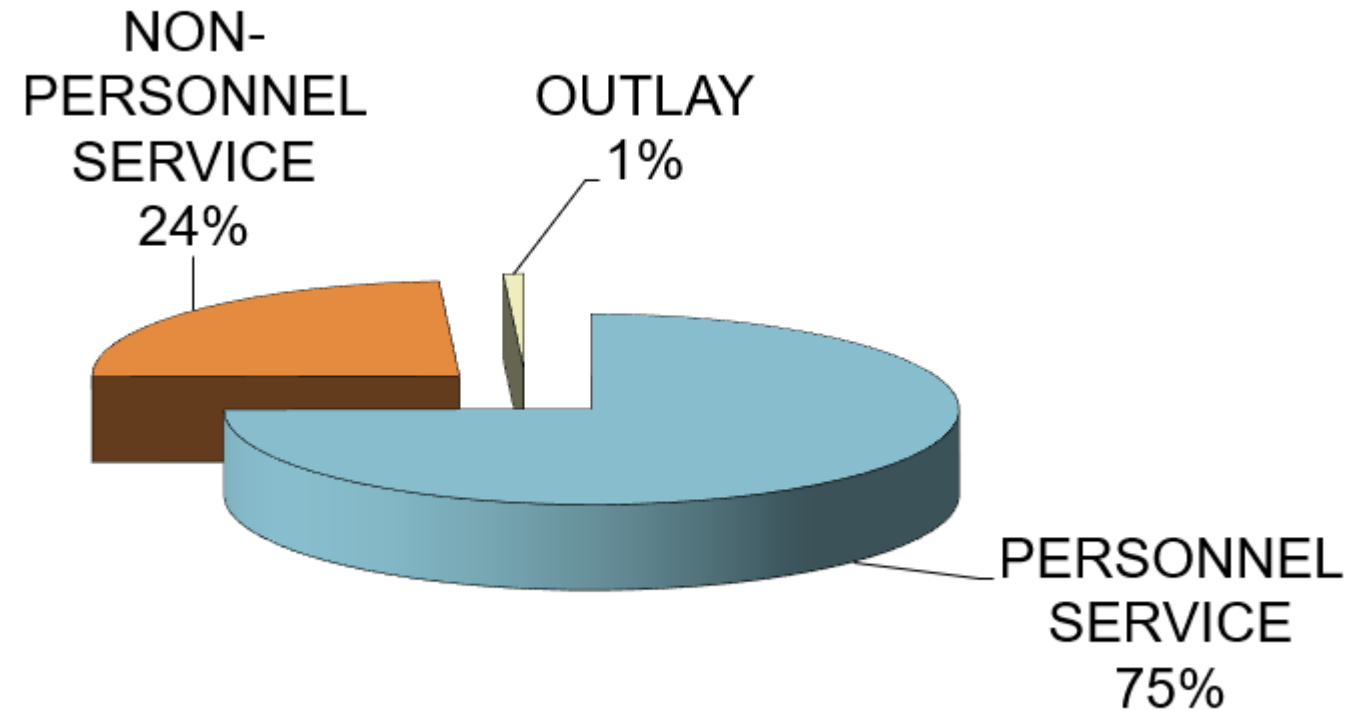
This percentage estimate has Manufacturing estimated to remain flat.



If all other jurisdictions remain flat, the overall Tax bill rate will increase 0.19% or \$0.03 per \$1,000 of value

Tax Rate Projection

2027 Budgeted General Fund Expenditures by Type



What are Non-Personnel Items

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

The top 25 Categories by Spend across the City

Non-Personnel 2027 Budget Preview

Expense	2026	2027		
Category	BUDGET	BUDGET	\$ Diff	% Diff
Non Personnel	\$4,077,315	\$4,310,547	\$233,232	5.7%

Larger Variances

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

Expense Category	2026	2027	\$ Diff	% Diff
	BUDGET	BUDGET		
Contractual Services	1,275,330	1,455,348	\$180,018	14.12%
Water, Sewer & Electric	510,525	547,625	\$37,100	7.27%
User Licensing	600	18,800	\$18,200	3033.33%
General Insurance	207,526	222,769	\$15,243	7.35%
Library Material	122,552	137,735	\$15,183	12.39%
Automotive Supplies	194,400	208,900	\$14,500	7.46%
Heating Fuels	57,300	63,150	\$5,850	10.21%
Cybersecurity	22,000	17,000	-\$5,000	-22.73%
Concession Product	55,000	49,000	-\$6,000	-10.91%
Miscellaneous	30,250	22,050	-\$8,200	-27.11%
Communications	63,266	53,900	-\$9,366	-14.80%
Recycling Costs	12,000	2,000	-\$10,000	-83.33%



Refuse Disposal + \$118k – Less expense is being transferred to Solid Waste Fund which causes more expense stays within General Fund (ERIP).



Information Technology + \$18k – Increase in Licensing & Support due to new employees, Managed Services contract increase



Building Inspections + \$15k – Increase to match closer to 3-year average w/contracted inspection costs (McMahon & RG Inspections)



SPAR Building + \$13k – Fire Alarm/Extinguisher/ECD/Sprinkler Inspections/Replacement



Ambulance + \$6k – Increase in Medical Equipment Maintenance due to factory warranties expiring on power cot and power load system



Street Maintenance + \$6k – Increase to match closer to 3-year average



Clerk + \$6k – Clerk Minutes & increased cost for Municode

Contractual Services – Detailed Changes Increases



**Planning & Community
Development - \$21k** – Decrease
to match closer to 4-year average

Contractual
Services –
Detailed
Changes
Decreases

Noteworthy Items

Water, Sewer & Electric – Water rate increase due to Kaukauna Utilities New Water Treatment System. Increase over next 2 years. + \$37k

User Licensing – Engineering Autodesk Subscription upgrade and additional seat + \$18k

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

Automotive Supplies – Increased cost due to Diesel & Gas prices + \$14k

Recycling Cost – No longer recycling with GFL - \$10k

Communication (IT) – Expenses moved to Contractual Services line - \$10k

Concession Product – Buy less to match expected sales using sales history - \$6k

Capital Outlay

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

2026	2027	\$ Diff	% Diff
BUDGET	BUDGET		
232,703	195,583	(37,120)	-16.0%

Larger Variances

Expense Category	2026	2027	\$ Diff	% Diff
	BUDGET	BUDGET		
Land & Buildings	\$9,000	\$13,000	\$4,000	44.44%
Automotive	\$81,863	\$84,438	\$2,575	3.15%
Machinery, Tools & Instruments	\$97,440	\$83,328	-\$14,112	-14.48%
Office Equipment	\$37,400	\$14,817	-\$22,583	-60.38%
Park Equipment	\$7,000	\$0	-\$7,000	-100.00%

Noteworthy Capital Outlay Items

- **Computer Upgrade** – Many departments had computer upgrades in 2026. Less departments need upgrades in 2027 causing Office Equipment decrease significantly.
- **Police** – Patrol Squads are purchased and outfitted out of this outlay line
- **Various Tools** – Various smaller tools and equipment are purchased

Non-Personnel By Area Handout

****Next Page contains total expense type (Non-Personnel and Capital Outlay) by department****

CITY OF KAUKAUNA

2027 BUDGET

GENERAL FUND

SUMMARY OF EXPENDITURES BY TYPE - NON-COVERED SERVICES

DESCRIPTION	NON-PERSONNEL SERVICES	OUTLAY
GENERAL GOVERNMENT		
Assessment	50,400	-
Auditing Services	40,000	-
City Attorney	6,620	-
City Clerk	46,200	-
Commissioners	-	-
Common Council	9,060	-
Community Enrichment	110,800	-
Elections	8,650	-
Finance	128,086	-
Human Resources	67,826	-
Information Technology	283,290	-
Mayor	8,900	-
Municipal Service Building	128,600	12,500
Municipal Judge	16,550	1,700
Mailroom & Supplies	21,000	-
Planning/Community Development	13,950	-
SPAR Building Maintenance	88,000	-
TOTAL GENERAL GOVERNMENT	1,027,932	14,200
PUBLIC SAFETY		
Ambulance	101,850	4,000
Building Inspection	113,300	-
Police	261,296	111,266
School Patrol	1,250	-
TOTAL PUBLIC SAFETY	477,696	115,266
HEALTH & SOCIAL SERVICES		
Alcohol & Other Drug Awareness	4,800	-
TOTAL HEALTH & SOCIAL SERVICES	4,800	-
TRANSPORTATION		
Bridge Maintenance	11,000	-
Bus Subsidies	37,000	-
Engineering	30,200	5,000
Equip Maintenance & Replacement	92,000	-
Forestry	13,500	1,500
Street Department Administration	8,200	-
Street Lighting	255,000	-
Street Maintenance	131,100	3,400
Street Signs & Markers	26,600	-
Traffic Controls	17,000	-
Weed Control	3,000	-
TOTAL TRANSPORTATION	624,600	9,900

CITY OF KAUKAUNA

2027 BUDGET

GENERAL FUND

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

<i>DESCRIPTION</i>	<i>NON-PERSONNEL SERVICES</i>	<i>OUTLAY</i>
COMMUNITY ENRICHMENT		
Adult Sports	2,600	-
Athletic Field	62,100	4,000
Civic Promotions	29,750	-
Community Center	3,000	-
Dance Classes	-	-
Grignon Mansion	10,520	-
Library	713,167	3,217
Swimming Pool	155,400	-
Youth Sports	40,550	-
TOTAL COMMUNITY ENRICHMENT	1,017,087	7,217
CONSERVATION & DEVELOPMENT OF NATURAL RESOURCES		
Parks	143,700	11,000
1000 Islands Environmental Center	51,200	-
TOTAL CONSERVATION	194,900	11,000
OTHER		
Health Insurance	-	-
Property & Liability Insurance	242,372	-
Earmarked Funding - Staffing Assessmen	-	-
TOTAL OTHER	242,372	-
SUB-TOTAL NON-COVERED SERVICES	3,589,387	157,583

CITY OF KAUKAUNA

2027 BUDGET

GENERAL FUND

SUMMARY OF EXPENDITURES BY TYPE - COVERED SERVICES

DESCRIPTION	NON-PERSONNEL SERVICES	OUTLAY
PUBLIC SAFETY		
Fire	216,660	38,000
Fire Safety	7,000	-
TOTAL PUBLIC SAFETY	223,660	38,000
TRANSPORTATION		
Snow & Ice Removal	145,500	-
TOTAL TRANSPORTATION	145,500	-
SANITATION		
Refuse Collection	105,000	-
Refuse Disposal	247,000	-
TOTAL SANITATION	352,000	-
SUB-TOTAL COVERED SERVICES	721,160	38,000
TOTAL EXPENDITURES	4,310,547	195,583



MEMO

Department

To: Finance And Personnel Committee

From: IT Manager Taplin

Date: 9/30/2026

Re: Digital Accessibility Mandate & Records Compliance (WCAG 2.1 Level AA)

Background information:

In April 2024, the U.S. Department of Justice finalized updated regulations under Title II of the Americans with Disabilities Act (ADA), establishing explicit, legally binding standards for state and local government digital services. Under this mandate, public entities must ensure their websites, mobile applications, and web-hosted public documents meet the **Web Content Accessibility Guidelines (WCAG) 2.1 Level AA**.

This standard ensures that residents with visual, auditory, motor, or cognitive disabilities can fully access municipal services—including screen-reader navigation for the visually impaired, keyboard accessibility for individuals unable to use a mouse, and closed captioning for broadcast public meetings.

Statutory Deadline

Because our city serves a population under 50,000, our official statutory compliance deadline is **April 26, 2028**.

While this timeframe allows adequate preparation, achieving full compliance requires significant lead time. The mandate applies not only to the main municipal website layout, but also to:

- **Interactive Web Portals:** Utility payment systems, permit applications, and GIS mapping tools (including those hosted by third-party vendors).
- **Public Documents:** All active PDFs, meeting agendas, council packets, minutes, and downloadable forms published on the website.
- **Media Content:** Public broadcast videos and audio recordings hosted on city platforms.

Key Risk & Mitigation Strategy

Proactively remediating our web infrastructure and digital document workflows protects the City from potential federal regulatory enforcement and legal liability. More importantly, it ensures that all residents, regardless of capability, can independently engage with city government, access vital services, and review public records online.

The following proposal outlines our recommended roadmap, software tools, and resource allocations to ensure full compliance ahead of the April 2028 deadline.

Social Media Archiving State Guidance

In June 2025, the Wisconsin Department of Justice Office of the Attorney General released an updated [Wisconsin Public Records Law Compliance Guide](#). This guidance explicitly clarifies that municipal social media posts, comments, and direct interactions qualify as official public records subject to state retention laws and open records requests. Because social media content can be edited, deleted, or hidden by users or network algorithms, standard manual backups are insufficient for legal compliance. Implementing an automated social media archiving tool is necessary to ensure the city fulfills its legal obligations under Wisconsin Public Records Law.

Strategic Plan:

Achieving WCAG 2.1 AA accessibility and implementing social media archiving directly advance the strategic plan's objective to Enhance External Communication. Ensuring accessible web pages and documents guarantees an inclusive user experience for all residents, fulfilling the city's mission. Meanwhile, archiving social media interactions enforces public record compliance and transparency, aligning with the core values of Accountability and Financial Responsibility.

Budget: The total Year 1 investment for all three compliance tools, including initial implementation and setup, is \$16,669.70. To maximize cost-efficiency, the City has partnered with Kaukauna Utilities, who will cover \$4,025.23 (one-third of the cost for the two web accessibility platforms). Moving forward, the total recurring annual cost will be \$20,487.40, with Kaukauna Utilities contributing an annual share of \$4,433.13.

Staff Recommended Action:

To identify the most efficient and cost-effective compliance framework, staff conducted a thorough evaluation of digital accessibility, governance, and record-keeping platforms across three industry-leading providers: **Siteimprove**, **Silktide**, and **CivicPlus**.

While all three vendors offer strong auditing capabilities, staff evaluated each platform based on functional coverage, administrative overhead, integration across municipal workflows, and overall long-term value to the city.

Recommendation

Staff recommends moving forward with the unified suite of compliance tools from **CivicPlus (Acquia Web Governance, DocAccess, and Social Media Archiving)**.

This selection is recommended for the following key reasons:

1. **Comprehensive, All-in-One Coverage:** Unlike standalone auditing solutions, the CivicPlus suite addresses every facet of our digital compliance mandate—web accessibility (Acquia), public PDF/document remediation (DocAccess), and Wisconsin Public Records Law compliance (Social Media Archiving)—under a single Vendor.

2. **Reduced Operational Overhead:** Utilizing a single vendor ecosystem streamlines administrative management, simplifies user access across departments, and eliminates the need to manage multiple vendor contracts and support pipelines.
3. **Targeted Document & Media Workflows:** CivicPlus provides specialized automation for complex municipal tasks—specifically PDF document remediation and near real-time social media record retention—that standalone web scanners do not fully address.

Adopting this suite will ensure the city mitigates legal liability, fulfills state public record obligations, and systematically achieves WCAG 2.1 Level AA compliance well ahead of the April 2028 statutory deadline.