FINANCE AND PERSONNEL COMMITTEE

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

Monday, August 31, 2026 at 6:10 PM

AGENDA

In-Person and Remote Teleconference via ZOOM

1. Correspondence.

2. Discussion Topics.
   a. Refund of Property Taxes – 2041 Foxland Street and 600 Thilmany Road.
   b. Full-time backfill for retirement - Engineering Department.
   c. Health Reimbursement Account 2027 Funding.
   d. Health Insurance Coverage Effective Date.

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.

MEMO

Department

To: Finance and Personnel

From: Finance Director Roehl

Date: August 31, 2026

Re: Refund of Property Taxes – 2041 Foxland Street and 600 Thilmany Road

Background information:
Following the finalization of the 2025 assessment roll and levies, staff identified assessment errors on two parcels.

- **Parcel 325081500 – 2041 Foxland Street**

The county had the acres listed wrong on the parcel which caused the 2025 assessment amount to be inaccurate. This resulted in an overstated assessed value and tax bill.

- **Parcel 322086500 – 600 Thilmany Road (Ahlstrom Munksjo)**

Ahlstrom Munksjo has appealed their manufacturing assessment value for years 2022, 2023, and 2024. The Department of Revenue has settled with Ahlstrom Munksjo to reduce their manufacturing full assessment for those years, and they are now owed a refund due to the reduction.

Property owners are aware of this situation. The Finance Director will be submitting the appropriate forms to the Department of Revenue to initiate the process of having all taxing jurisdictions reimburse their share of the property taxes refunded. The City must first issue a refund to the property owners. On the 2026 Statement of Taxes, the city will receive reimbursement from the other taxing jurisdictions.

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

Budget:
It is recommended the City issue refunds using General Fund balance. Once reimbursement is received from the other taxing jurisdictions in the 2026 Statement of Taxes, the General Fund balance will be replenished accordingly. Note the City's portion of these tax bills will need to be covered by fund balance which is $44,220.04 of the total refund for these two parcels of $92,242.72. The city should expect the other jurisdictions to pay back roughly $48,022.68 for their portion of the tax bills.

Staff Recommended Action:
Staff recommends issuing tax refunds for parcels 325081500 (2041 Foxland Street) in the amount of $286.02 and 322086500 (600 Thilmany Road) in the amount of $91,956.70 using General Fund balance, with reimbursement to occur when the City receives funds back from the other taxing jurisdictions.

Item 2.a.

2025
(Year)

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

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

	(a) Parcel / Account Number Property Location & School Code Owner's Name, Street Address, City, State, Zip (1)	(b) Previous Year's Assessed Value	(c) Corrected Value	(d) **Real Property** Amount of Adjustment (c-b)	(e) **Personal Property** Amount of Adjustment (c-b)	(f) Previous Year's Net Mill Rate (2)	(g) T – Tax net school credit L – Lottery credit F – First Dollar credit N – Net Tax (3)
1	241325081500 2041 Foxland St 442758 Sandro LLC 2400 Southerland Cir Kaukauna WI 54130	417,700	400,400	-17,300			T – 0.00 L – F – N – 0.00
2							T – 0.00 L – F – N – 0.00
3							T – 0.00 L – F – N – 0.00
4							T – 0.00 L – F – N – 0.00
5							T – 0.00 L – F – N – 0.00
6							T – 0.00 L – F – N – 0.00

PA-5/661 (R. 12-21)

State of Wisconsin • DEPARTMENT OF REVENUE

DIVISION OF STATE AND LOCAL FINANCE • MANUFACTURING AND UTILITY BUREAU • GREEN BAY DISTRICT – AA 81

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October 2, 2025

Kayla Nessmann
City of Kaukauna
PO Box 890
Kaukauna, WI 54130

Dear Ms. Nessmann,

Subject: 2022, 2023, 2024 Full Value Assessment

Regarding the real estate parcel below, the property owner and the Department of Revenue (DOR) executed a stipulation and settlement agreement under the jurisdiction of the Wisconsin Tax Appeals Commission (TAC) that changes the 2022, 2023, and 2024 manufacturing full value assessments. The changes were made pursuant to Sec. 70.511, Wis. Stats., Delayed action of reviewing authority. This order may allow the owner of the property to request a refund of taxes that were already paid; and may allow the municipality to recover some of the refund through the procedure described in Sec. 74.41. Wis. Stats., Charging back refunded or rescinded taxes.

The settlement agreement includes the following key points:

- 2022, 2023, 2024 full value assessments have been reduced (see below for reduction information)
- Appellant waives the right to any interest that may be due under Sec. 70.511(2)(b), Wis. Stats.
- Appellant waives fees, costs, and attorney's fees

This agreement affects the following properties:

Municipality:	City of Kaukauna
Owner:	Ahlstrom Munksjo NA Specialty Solutions
Site Address:	600 Thilmany Rd
Local Parcel Number	322086500
State Identification Numbers:	81-44-241-000011456

Tax Appeals Commission Docket Numbers: 23-MR-105, 24-MR-136, 25-MR-002

600 Thilmany Rd State ID 81-44-21-000011456	Original 2022 Full Value Assessment	Revised 2022 Full Value Assessment	Amount of 2022 Full Value Change	2022 Aggregate Ratio	Revised 2022 Equated Assessment
Land	$1,272,300	$1,272,300	$0	0.940211080	$1,196,231
Improvements	$10,833,100	$9,217,700	-$1,615,400	0.940211080	$8,666,584
Total	$12,105,400	$10,490,000	-$1,615,400	0.940211080	$9,862,814

600 Thilmany Rd State ID 81-44-21-000011456	Original 2023 Full Value Assessment	Revised 2023 Full Value Assessment	Amount of 2023 Full Value Change	2023 Aggregate Ratio	Revised 2023 Equated Assessment
Land	$1,348,600	$1,348,600	$0	0.827411250	$1,115,847
Improvements	$10,868,000	$9,141,400	-$1,726,600	0.827411250	$7,563,697
Total	$12,216,600	$10,490,000	-$1,726,600	0.827411250	$8,679,544

600 Thilmany Rd State ID 81-44-21-000011456	Original 2024 Full Value Assessment	Revised 2024 Full Value Assessment	Amount of 2024 Full Value Change	2024 Aggregate Ratio	Revised 2024 Equated Assessment
Land	$1,367,900	$1,367,900	$0	0.767184662	$1,049,432
Improvements	$11,161,500	$9,122,100	-$2,039,400	0.767184662	$6,998,335
Total	$12,529,400	$10,490,000	-$2,039,400	0.767184662	$8,047,767

Also, enclosed is a publication Property Tax Refund Requests and the Chargeback Process (PA-600). If you intend to complete a chargeback, please remit all paperwork (PC-201, is available to be filed online, see DOR's website) as soon as possible after issuing the refund. **If you have any questions relating to the refund or chargeback, please call the Local Government Services Bureau at 608-266-6892.**

If you have any other questions, please contact me at 920-448-5205 or barbara.wroblewski@wisconsin.gov.

Sincerely,

Barb Wroblewski

Barb Wroblewski
Supervisor, Green Bay Manufacturing and Utility Bureau District Office

enclosures: PA-600
Chargeback Summary Process

MEMO

Department

To: Finance & Personnel Committee

From: Elisa Hodge, Human Resources Director

Date: 8/31/2026

Re: Full-time backfill for retirement

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

Staff Recommended Action:
Staff requests approval from the Finance & Personnel Committee to backfill the upcoming vacancy.

MEMO

Human Resources

To: Finance & Personnel Committee

From: HR Director Hodge

Date: August 31, 2026

Re: Health Reimbursement Account 2027 Funding

Background information:
The City of Kaukauna currently funds a Health Reimbursement Account (HRA) for eligible employees and retirees who participate in the City's health insurance plans. The purpose of the Health Reimbursement Account is to support employees and their families with the costs associated with meeting the health plan's deductible ($1,000 for Family, $500 for Single).

The current process is for the City to provide an annual funding amount to employee HRA accounts and then provide an additional monthly funding amount to full-time employees. Part-time and retirees only receive an annual amount funded to their HRA account.

Amounts funded to HRA accounts are determined by the Employee Status (Full-time, Part-time, or Retiree) and by the Coverage Level of health insurance coverage (Family or Single coverage).

Current Benefit:

Employee Status	Coverage Level	Annual Amount	Monthly Amount	Annual Total
Full-time	Family	$800	$61	$1,532
Full-time	Single	$400	$12	$544
Part-time	Family	$800		$800
Part-time	Single	$400		$400
Retiree	Family	$800		$800
Retiree	Single	$400		$400

This plan design has been in place since 2015.

1. In an effort to streamline the processes for funding and reconciliation, it is proposed to change the funding schedule for the HRA plan from annual and monthly amounts for full-time employees to annual funding for all categories as of January 1, 2027.

2. It is also proposed to update the annual amounts provided to the following:

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

Proposed amounts for 2027 ensure that the amounts provided to employees will cover the deductible for the selected health insurance level ($1,000 for Family or $500 for Single).

Budget:
Based on 2026 enrollments (noted below), the proposal to change the annual amounts funded would have an annual increase of $6,868.

EE Status	Coverage Level	Enrolled
Full-time	Family	77
Full-time	Single	22
Part-time	Family	1
Part-time	Single	0
Retiree	Family	22
Retiree	Single	2

Staff Recommended Action:
Human Resources, with the support of Finance, recommends:

1. The approval of changing the funding for full-time HRA accounts from monthly/annual to only annual funding, with this change becoming effective January 1, 2027.
2. The approval of the changes to the annual amounts as detailed, with an effective date of January 1, 2027.

Note: If approved, the Health Reimbursement Account section will be updated in the next applicable version of the Employee Handbook.

MEMO

Human Resources

To: Finance & Personnel Committee

From: HR Director Hodge

Date: August 31, 2026

Re: Health Insurance Coverage Effective Date

Background information:
Historically, the City of Kaukauna has utilized a 30-day waiting period for health insurance eligibility for new/re-hires. ETF does allow employers who utilize its plans to set their own waiting period for health insurance (medical/pharmacy).

Additional benefits under ETF (supplemental dental, vision, life insurance) were historically managed with the same 30-day waiting period.

With the implementation of the ETF Benefits portal, which all state and local agencies are now required to use for benefit management, waiting periods for supplemental dental, vision, and life insurance benefits require us to provide these benefit coverages effective on the first of the month following hire/re-hire.

This required change to waiting periods for some, but not all (health insurance) benefits would now mean that new/re-hires have different effective dates for different benefits.

To reduce confusion on effective dates and to keep consistency for internal reconciliation, it is proposed that our health insurance waiting period be eliminated, as of January 1, 2027, to follow the additional benefit coverage rules under ETF. This removes the 30-day waiting period and would give new/re-hired employees coverage on the first of the month following the hire date.

Strategic Plan:
Employer of Choice – Reducing the waiting time for coverage eases concerns that newly hired employees may have over their effective dates. Depending on how timing falls for the hire date and the coverage date, this can be close to two full months under the current rule.

This duration of having no health plan coverage under the City, and depending on the timing of losing their previous coverage, or the very high cost of enrolling through COBRA for interim coverage, can be a significant challenge for a new/re-hired employee.

Budget:
Current budget process for positions with benefits is to plan for all 12 months' worth of coverage for employer expense. A change to our waiting period to cover employees one (1) month sooner will not have a budgetary impact on what is already planned for as employer expense.

Staff Recommended Action:
Human Resources, with the support of Finance, recommends the approval of the removal of the 30-day waiting period for health insurance and to allow benefit effective coverage dates to be on the first of the month, following a hire/re-hire date, with this change becoming effective January 1, 2027.

Note: If approved, the detailed waiting period for health benefits will be updated in the next applicable version of the Employee Handbook.