

# AMENDED COMMON COUNCIL

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



Tuesday, May 20, 2025 at 7:00 PM

## AGENDA

### In-Person and Remote Teleconference via ZOOM

1. Call to Order.
2. Roll call, one minute of silent prayer, Pledge of Allegiance to the American Flag.
3. Consent Agenda.
  - a. Board of Public Works Meeting Minutes of May 19, 2025.
  - b. Finance and Personnel Committee Meeting Minutes of May 19, 2025.
  - c. Health and Recreation Committee Meeting Minutes of May 19, 2025.
  - d. Legislative Committee Meeting Minutes of May 19, 2025.
  - e. Public Protection and Safety Committee Meeting Minutes of May 19, 2025.
  - [f.](#) Common Council Meeting Minutes of May 6, 2025.
  - [g.](#) Committee of the Whole Meeting Minutes of May 5, 2025.
  - [h.](#) Plan Commission Meeting Minutes of April 17, 2025
  - [i.](#) \*Common Council Meeting Minutes of April 15, 2025.
  - [j.](#) Heart of the Valley Metropolitan Sewerage District Meeting Minutes of April 8, 2025.
  - [k.](#) Industrial Park Commission Minutes from March 27, 2025
  - [l.](#) Grignon Mansion Board Meeting Minutes of February 17, 2025.
  - [m.](#) Bills Payable.
  - [n.](#) Fire Report.
  - [o.](#) Ambulance Report.
  - [p.](#) Police Report.
  - q. Code Enforcement Report.
  - [r.](#) Court Report.
  - [s.](#) Clerk-Treasurer's Daily Deposit Report.
  - [t.](#) Building Inspection Report.
4. Presentation of letters, petitions, remonstrances, memorials, and accounts.
5. Public appearances.
6. Business presented by Mayor.
  - a. KHS Civic Engagement Class- Grignon Park Project.
  - [b.](#) 2024 Audited City Financial Statements - presented by Clifton Larson Allen (CLA).
  - [c.](#) Proclamation Emergency Medical Services Week May 18-24, 2025.
  - [d.](#) Proclamation National Public Works Week May 18-24, 2025.
  - e. Request to rename Kaukauna Dog Park.
  - f. Request for Special Assessments for Concrete Street Paving.

7. Reports of standing and special committees.
  - a. Operator (Bartender) Licenses.
8. Reports of City officers.
  - [a.](#) Ordinance update 14.07 Applications, Plans, and Specifications
  - [b.](#) Park Donations Update
9. Presentation of ordinances and resolutions.
  - [a.](#) Ordinance 1927-2025 Ordinance Amending Section 14.07.
  - [b.](#) Ordinance 1928-2025 Ordinance Repealing and Replacing Section 2.03.
10. Closed session.
  - a. Adjourn to Closed Session Pursuant to State Statute 19.85(1)(e) for deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session - Development Agreement 2024-PL-02 Central Block Development.
  - b. Return to Open Session for possible action.
  - c. Adjourn to Closed Session Pursuant to State Statute 19.85(1)(e) for deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session – The Reserve 2022-PL-24.
  - d. Return to Open Session for possible action
  - e. Adjourn to Closed Session Pursuant to State Statute 19.85(1)(e) for deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session – Dreamville.
  - f. Return to Open Session for possible action
  - g. Adjourn to Closed Session Pursuant to State Statute 19.85(1)(e) for deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive bargaining reasons require a closed session – Library Space.
  - h. Return to Open Session for possible action.
  - i. Adjourn to Closed Session Pursuant to State Statute 19.85(1)(g) with respect to litigation in which it is or is likely to become involved- Fox Shores Investments.
  - j. Return to Open Session for possible action.
11. Alder requests for discussion at next Common Council meeting.
12. Adjourn.

## **NOTICES**

**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.\*



# COUNCIL PROCEEDINGS - COUNCIL CHAMBERS – KAUKAUNA, WISCONSIN – MAY 6, 2025

Pursuant to adjournment on April 15, 2025, a meeting of the Common Council of the City of Kaukauna was called to order by Mayor Penterman at 7:02 P.M. on Tuesday, May 6, 2025.

Roll call present: Antoine, DeCoster, Eggleston, Kilgas, Moore, Schell, Schumacher, and Thiele.

Also present: Mayor Penterman, Attorney Greenwood, DPW/Eng. Neumeier, Fire Chief Carrel, Police Chief Graff, Dir. of Plan. and Com Dev. Kittel, HR Director Hodge (Zoom), and interested citizens.

One minute of silent prayer and the Pledge of Allegiance to the American Flag observed by the assembly.

## CONSENT AGENDA

**Board of Public Works Meeting Minutes of May 5, 2025**

**Finance & Personnel Committee Meeting Minutes of May 5, 2025.**

**Health & Recreation Committee Meeting Minutes of May 5, 2025**

**Legislative Committee Meeting Minutes of May 5, 2025**

**Public Protection and Safety Committee Meeting Minutes of May 5, 2025**

**Common Council Meeting Minutes of April 15, 2025.**

*Item removed by alder and taken up separately.*

**Common Council - New Council Seated Meeting Minutes of April 15, 2025.**

**Plan Commission Meeting Minutes of April 3, 2025.**

**Library Board Meeting Minutes of March 25, 2025.**

**Grignon Mansion Board Meeting Minutes of March 24, 2025.**

**1000 Islands Environmental Center Committee Meeting Minutes of March 20, 2025.**

## Bills Payable

Motion by Moore, seconded by Schell to adopt the consent agenda.

All Ald. Voted aye.

Motion carried.

**Common Council Meeting Minutes of April 15, 2025.**

Motion by Antoine, seconded by Kilgas to direct the Clerk to amend the Common Council Meeting Minutes of April 15, 2025.

All Ald. Voted aye.



Motion carried

## PRESENTATION OF LETTERS, PETITIONS, REMONSTRANCES, MEMORIALS, AND ACCOUNTS

Motion by Moore, seconded by Eggleston to receive and place on file the resignation letter from Judge Proffitt.

All Ald. Voted aye.

Motion carried.

Motion by Thiele, seconded by Kilgas to receive and place on file the VFW Post 3319 letter to request a donation for their Memorial Day Program.

All Ald. Voted aye.

Motion carried

Mayor Penterman discussed the Suicide Prevention Awareness Seminar that will be happening on Thursday, May 15 at 6:30 PM.

## PUBLIC APPEARANCES

### BUSINESS PRESENTED BY THE MAYOR

#### **Congratulations Kory Krueger on 25 years - Kaukauna Police Department.**

Mayor Penterman congratulated Officer Kory Krueger on 25 years with the City of Kaukauna Police Department and presented him with a gift.

#### **City of Kaukauna receives Bird City USA - High Flyer Award (2025).**

1000 Islands Naturalist Brad Garrity presented the City of Kaukauna with the Bird City USA – High Flyer Award.

#### **Proclamation Municipal Clerks Week May 4th-10th, 2025.**

Mayor Penterman read the Municipal Clerks Week Proclamation.

Motion by Moore, seconded by Thiele to receive and place on file the Municipal Clerks Week Proclamation.

All Ald. voted aye.

Motion carried.

#### **Proclamation Police Week May 11th-17th, 2025.**

Mayor Penterman read the Police Week Proclamation.

Motion by Antoine, seconded by Kilgas to receive and place on file the Police Week Proclamation.

Motion carried.

#### **Donation request from Electric City Post 3319 for Memorial Day Program.**

The City of Kaukauna has donated to the Electric City Post 3319 Memorial Day Program in the past to help defray some of the event operating costs.

Motion by Eggleston, seconded by DeCoster to donate \$300 towards VFW Post 3319 for the Memorial Day Program.

All Ald. voted aye.

Motion carried.

## REPORTS OF STANDING AND SPECIAL COMMITTEES

### Operator (Bartender) Licenses.

The following applicants have applied for an operator's license for the license year 2024-2026 and have been recommended for approval based on their record check by the police department:

Lisa	Carnot	R.	1806 Grandview Ln	Kaukauna
Duane	Diedrich	M.	216 Marie St	Kaukauna
Barry	Jansen	J.	621 Kaukauna St	Kaukauna
Ayanna	McConico	M.	806 Crooks Ave	Kaukauna
Adrianna	Naumann	B.	226 Francis St	Kaukauna
Anthony	Stone	R.	102 W Ann St	Kaukauna
Jeremy	Theunis	R.	313 1/2 E Seventh St	Kaukauna
Quinn	Walton	E.	1420 Holland Rd	Kaukauna

Motion by DeCoster, seconded by Schell to approve the operator/bartender licenses as listed.

All Ald. Voted aye.

Motion carried.

## REPORTS OF CITY OFFICERS

### 2024 Annual Police Report.

Police Chief Graff gave a short presentation on the 2024 Annual Police Report. Discussion held and questions answered.

Motion by Antoine, seconded by Moore to receive and place on file the 2024 Annual Police Report.

All Ald. Voted aye.

Motion carried.

### 2024 Annual Fire Report.

Fire Chief Carrel gave a short presentation on the 2024 Annual Fire Report. Discussion held and questions answered.

Motion by Thiele, seconded by Schell to receive and place on file the 2024 Annual Fire Report.

All Ald. Voted aye.

Motion carried.

### Certified Survey Map Review-Parcel 32323100 & 323231100.

A certified survey map has been submitted for parcels 323231000 and 323231100 also known as 4001 and 4051 Fieldcrest Dr. This CSM is not creating an additional lot but rather correcting Lot line issue which would bring 4001 Fieldcrest in compliance with side yard setbacks of 7 feet.

### Development Update.

Dir. of Plan. and Com Dev. Kittel provided a development update. Current projects in the city include the Grand Stay Hotel, legacy Creekside Apartments, Industrial Flex building, Central Block, Hometown Ice, and Precision Scraping. Discussion held and questions answered.

### Ordinance update 12.17 Chicken Keeping Permits.

Dir. of Plan. and Com Dev. Kittel provided an update to the chicken keeping ordinance. Discussion held and questions answered.

## PRESENTATION OF ORDINANCES AND RESOLUTIONS

### **Resolution 2025-5466 World Migratory Bird Day Resolution.**

Motion by Moore, seconded by Thiele to suspend the rules and waive the reading of Resolution 2025-5466 World Migratory Bird Day Resolution.

All Ald. voted aye.

Motion carried.

Motion by Moore, seconded by Kilgas to adopt Resolution 2025-5466 World Migratory Bird Day Resolution.

All Ald. voted aye.

Motion carried.

### **Resolution 2025-5467 Resolution Approving a Certified Survey Map to Adjust Lot Lines for Parcel 323231000 & 323231100.**

Motion by Moore, seconded by Schell to suspend the rules and waive the reading of Resolution 2025-5467 Resolution Approving a Certified Survey Map to Adjust Lot Lines for Parcel 323231000 & 323231100.

All Ald. voted aye.

Motion carried.

Motion by Moore, seconded by Antoine to adopt Resolution 2025-5467 Resolution Approving a Certified Survey Map to Adjust Lot Lines for Parcel 323231000 & 323231100.

All Ald. voted aye.

Motion carried.

### **Ordinance 1926-2025 Repeal and Replace 12.17 Chicken Keeping Permits.**

Motion by Moore, seconded by Eggleston to suspend the rules and waive the reading of Ordinance 1926-2025 Repeal and Replace 12.17 Chicken Keeping Permits.

All Ald. voted aye.

Motion carried.

Motion by Moore, seconded by Antoine to adopt Ordinance 1926-2025 Repeal and Replace 12.17 Chicken Keeping Permits.

All Ald. voted aye.

Motion carried.

### **Resolution 2025-5468 Resolution Approving Fee for Chicken Keeping Permit.**

Motion by Moore, seconded by Schumacher to suspend the rules and waive the reading of Resolution 2025-5468 Resolution Approving Fee for Chicken Keeping Permit.

All Ald. voted aye.

Motion carried.

Motion by Moore, seconded by DeCoster to adopt Resolution 2025-5468 Resolution Approving Fee for Chicken Keeping Permit.

All Ald. voted aye.

Motion carried.

## ALDER REQUESTS FOR DISCUSSION AT THE NEXT COMMON COUNCIL MEETING

Ald. Schell mentioned Al's Auto and Jeff Auto and asked if anything can be done to clean those facilities up. He is also interested in naming the dog park after Gary Landerman. Ald. Kilgas brought up the special assessments for Ash Grove. Ald. DeCoster requested Dreamville and Commerce Crossing updates. Ald. Moore suggested this section should be modified to "alder requests for discussion at the next common council or committee meeting."

## ADJOURN

Motion by Moore, seconded by DeCoster to adjourn.

All Ald. voted aye.

Motion carried.

Meeting adjourned at 8:09 p.m.

Kayla Nessmann, Clerk



## **COMMITTEE OF THE WHOLE**

A meeting of the Committee of the Whole was called to order by Chair Penterman on Monday, May 5, 2025 at 7:37 P.M.

Members present: Antoine, DeCoster, Eggleston, Kilgas, Moore, Schell, Thiele, and Schumacher.

Also present: Mayor Penterman, Attorney Greenwood, DPW/Eng. Neumeier, HR Director Hodge, Mark. and Com. Manager Fencil, Com. Enrich. and Rec. Director Vosters, Fin. Dir. Van Rossum, Street Superintendent Van Gompel, Fire Chief Carrel, Dir. of Plan. & Com. Dev. Kittel (Zoom), Library Director Thiem-Menning, and interested citizens.

### **1. Correspondence – none.**

### **2. Discussion Topics.**

#### **a. Q1 2025 Strategic Plan Update.**

City of Kaukauna staff provided a Strategic Plan Quarter 1 update. Updates were given on creating a community of choice, communication plans, and creating a people management plan. Discussion held and questions answered.

### **3. Adjourn.**

Motion made by Moore, seconded by Antoine to adjourn.

All members voted aye.

Motion carried.

Meeting adjourned at 8:19 p.m.

Kayla Nessmann, Clerk

**PLAN COMMISSION**

City of Kaukauna

**Council Chambers**

Municipal Services Building

144 W. Second Street, Kaukauna



Thursday, April 17, 2025 at 4:00 PM

**MINUTES****In-Person**

Mayor Penterman called the meeting to order at 4:01 p.m.

1. Roll Call

Members Present: Giovanna Feller, John Neumeier, John Moore, Michael Avanzi, Pennie Thiele, Mayor Tony Penterman

Absent: Brett Jensen, Ken Schoenike

Other(s) Present: Planning and Community Development Director Dave Kittel, Associate Planner Adrienne Nelson, Times Villager Reporter Brian Roebke, Dan Meissner

Moore made a motion to excuse the absent member. Seconded by Feller. The motion passed unanimously.

2. Approval of Minutes

a. Approve Minutes from April 3, 2025

Thiele made a motion to approve the minutes from April 3, 2025. Seconded by Moore. The motion passed unanimously.

3. Old business

a. None

4. New business

a. Certified Survey Map Review – Parcel 323231000 & 323231100

Director Kittel introduced the proposed certified survey map for parcels 323231000 and 323231100. This CSM is for a simple lot line adjustment for the existing properties in order to bring them into compliance with side yard setback requirements. Previously, a CSM was done for these parcels and approved, but it was never recorded. Because of this, the house that was built did not follow side yard setback requirements. The proposed

CSM is not the same as the original, but it is a concession between the homeowners of both properties in order to rectify the document that was not recorded. Staff is recommending approval of the CSM in order to ensure compliance with side yard setback requirements.

Avanzi asked if any utility services follow the original property line.

Kittel stated that the utility service are all in the front area of the properties, so there should be no issues.

Moore made a motion to approve the certified survey map as presented. Seconded by Neumeier. The motion passed unanimously.

b. Preliminary Site Plan Review – 301 W Seventh Street (Club Ritz)  
Director Kittel introduced the preliminary site plan for Club Ritz, located at 301 W Seventh Street. He clarified that this item does not require direct action at this time. The property owners and architect, Dan Meissner, simply want direction from the Plan Commission before they move forward in finalizing their plan to add ADA accessible bathrooms to the existing property. The main concern that they are requesting guidance on is parking. Although the building addition itself is compliant with all city ordinances, clarity is needed on the amount of parking stalls that are required to support the addition. The property is zoned Commercial Core District. In a CCD, parking is not determined by the square footage of the building or by its use, but instead the required number of parking spaces is determined directly by the Plan Commission. The Plan Commission must determine if there is adequate parking available for employees and customers. The planned addition to the building is about 2,000 square feet, but an area of the existing building will need to be razed in order to attach this addition. The addition will allow for two new bathrooms that are ADA compliant as well as a game room. Five new parking spaces will be added. Currently, there are fifteen off street parking stalls available, as well as some on-street parking. The owners of Club Ritz want to know if the additional five parking spots will be sufficient.

Thiele asked if there have been any complaints from neighbors regarding the current parking situation.

Kittel explained that, historically, there have been complaints from neighbors regarding the parking situation, but that nothing has been

reported recently. The existing fifteen parking spaces are sometimes all utilized, leading patrons to take up more of the on-street parking.

Neumeier commented that, when this process started two to three years ago, the original plan was to simply add additional parking. This current plan increases the usable space of Club Ritz instead. Their gravel parking already does not meet code. This plan could create additional parking issues.

Moore asked how far off the back of the building the new structure will be going south.

Dan Meissner, architect of the Club Ritz project, explained that it would probably be about thirty feet off the back of the building going south.

Moore asked if the addition would really only be 2,000 square feet.

Kittel clarified that it would be around 2,150 square feet, but that the addition will overlay part of the existing building.

Neumeier asked where the ADA accessible ramp will be located.

Meissner explained that they intend to repair the existing ramp on the western side of the building as well as extend the ramp to the upper residence. They want to make a better and safer environment, and they will maintain appropriate occupancy numbers.

Kittel explained that the previous proposal included ten new parking spaces instead of five. The previous proposal did not have the gaming room. He was unsure of the process for setting and enforcing an occupancy limit.

Meissner responded that they will restrict the occupancy number, and that the number is typically sent to the Fire Department.

Moore added that, in prior discussions, it was mentioned that there were concerns about outdoor music. He was glad to see that there were no provisions for that in this plan.

Kittel clarifies that, per the city's liquor license requirements, amplified music is not allowed. Establishments who received liquor licenses before amplified music was banned are only allowed it if they receive approval from the Common Council.



Thiele asked where the dumpster enclosure will be.

Kittel explained that Club Ritz is still getting that sorted, they want the ability to enclose the dumpster without losing a parking space. He reiterated that Club Ritz is simply looking for direction at this time, and that the final proposal would come back before the Plan Commission.

Moore asked if the dumpster issue would be cleared up in the final plan.

Kittel stated that it would be.

Moore pointed out that Club Ritz is one of several local bars in residential neighborhoods that utilize on-street parking.

Mayor Penterman mentioned that there had been an issue in 2023 with Club Ritz patrons speeding. The establishment said they would work with their patrons to eliminate that issue, and they had done so successfully.

Moore stated that, as long as the owners are cognizant of their neighbors, there is no need to monitor their clientele.

Kittel noted that it appeared that one commissioner was not in favor of the preliminary plan and asked what the general confidence level was for the body as a whole.

Feller asked for clarification on where this plan would be going next.

Kittel explained that this is a preliminary plan. The final plan will receive staff review and then come back to the Plan Commission.

Neumeier reiterated that the building will be getting bigger with a minimal amount of additional parking stalls added. He said the city might be inviting future problems if this plan is eventually approved, especially if the road is redone and the other parking spaces need to be adjusted. It isn't a guarantee that there will be issues, especially if the number of patrons can be restricted, but it is something that should be considered.

Meissner stated that the goal is not to increase the number of patrons, but just to make the building ADA compliant and to have the room to have pool tables.

Neumeier asked what would happen to the occupancy restrictions if the building was sold.

Kittel said that the occupancy restrictions would stay unless the new owner applied for a change of use.

Thiele stated that she can't see this addition leading to a dramatic growth in the clientele base. She can respect the concerns regarding parking but agrees that there is a need for ADA compliant bathrooms. She would lean towards being okay with the proposed addition. Pool tables won't bring 50-100 more people.

Avanzi said that he would support it.

Moore said that as long as the concerns regarding the addition, such as the enclosed dumpster are met, are addressed, we would be okay with it. Living in that neighborhood comes with the expectation of noise. Club Ritz has been there a long time.

Feller stated that she doesn't want to prevent a business from bettering themselves. She thinks this is something the city can work with the owners on, especially when it comes to occupancy requirements.

Meissner said that his clients are willing and able to work with the Plan Commission if there are any items that need to be addressed.

Kittel summarized the conversation. Generally speaking, as long as the dumpster issue is addressed and occupancy is restricted, there are merits for the owners of Club Ritz to submit a final proposal.

c. Sign Code Ordinance Update

Director Kittel explained that staff has not had much time to work on updates to the sign ordinance. There should be a bigger update at the next Plan Commission meeting.

5. Other Business

a. None

6. Adjourn

Avanzi made a motion to adjourn the meeting. Seconded by Moore. The motion passed unanimously. The meeting adjourned at 4:32 p.m.



## COUNCIL PROCEEDINGS - COUNCIL CHAMBERS – KAUKAUNA, WISCONSIN – APRIL 15, 2025

Pursuant to adjournment on April 2, 2025, a meeting of the Common Council of the City of Kaukauna was called to order by Mayor Penterman at 7:02 P.M. on Tuesday, April 15, 2025.

Roll call present: Antoine, DeCoster, Eggleston, Kilgas, Moore, Schell, Schumacher, and Thiele.

Also present: Mayor Penterman, Attorney Greenwood, DPW/Eng. Neumeier, Dir. of Plan. & Com. Dev. Kittel, Library Director Thiem-Menning (Zoom), HR Director Hodge (Zoom), Street Superintendent Van Gompel, and interested citizens.

One minute of silent prayer and the Pledge of Allegiance to the American Flag observed by the assembly.

Motion by Moore, seconded by Schell to suspend the rules and waive the reading of the minutes of the Common Council meeting of April 2, 2025.

All Ald. voted aye.

Motion carried.

Motion by Moore, seconded by Eggleston to adopt the Common Council meeting minutes of April 2, 2025.

All Ald. voted aye.

Motion carried.

### PRESENTATION OF LETTERS, PETITIONS, REMONSTRANCES, MEMORIALS, AND ACCOUNTS

#### **Bills Payable**

Motion by Moore, seconded by Antoine to pay bills out of the proper accounts.

All Ald. voted aye.

Motion carried.

### PUBLIC APPEARANCES

#### **BUSINESS PRESENTED BY THE MAYOR**

##### **Congratulations to Jason Holmes on 25 Years - Engineering Department.**

Mayor Tony Penterman congratulated Jason Holmes on 25 years with the Kaukauna Engineering Department and presented him with a gift.

##### **Congratulations to Mike Hamilton on 25 Years - Kaukauna Fire Department.**

Mayor Tony Penterman congratulated Mike Hamilton on 25 years with the Kaukauna Fire Department and presented him with a gift.

##### **Proclamation Arbor Day April 25th.**

Mayor Penterman read the Proclamation for Arbor Day – April 25, 2025.

Motion by Kilgas, seconded by Moore to receive and place on file the Arbor Day April 25<sup>th</sup> Proclamation.  
All Ald. Voted aye.  
Motion carried.

**Tree City USA – 32 Years.**

The City of Kaukauna has been recognized as a Tree City for 32 years. The criteria needed to receive this recognition is to have a Tree Board, a list of our tree inventory, and budget \$2 per resident towards this program.

**Appointment of Brian Schuh to the Grignon Mansion Board (2-year term).**

Motion by Antoine, seconded by DeCoster to appoint Brian Schuh to the Grignon Mansion Board (2-year term).  
All Ald. Voted aye.  
Motion carried.

**Appointment of Cindy Darling to the Kaukauna Housing Authority to replace Carmen Greenwood for the remainder of her term Ending 2-1-29.**

Motion by Moore, seconded by Eggleston to appoint Cindy Darling to the Kaukauna Housing Authority to replace Carmen Greenwood for the remainder of her term Ending 2-1-29.  
All Ald. Voted aye.  
Motion carried.

**Reappointment of Will Van Rossum to the Fox Cities Area Room Tax Commission (1-year term).**

Motion by Thiele, seconded by Kilgas to reappoint Will Van Rossum to the Fox Cities Area Room Tax Commission (1-year term).  
All Ald. Voted aye.  
Motion carried.

**Reappointment of Paul Van Berkel to the Police and Fire Commission (5-year term).**

Motion by Moore, seconded by DeCoster to reappoint Paul Van Berkel to the Police and Fire Commission (5-year term).  
All Ald. Voted aye.  
Motion carried.

**Reappointment of Giovanna Feller to the City Plan Commission (3-year term).**

Motion by Antoine, seconded by Schell to reappoint Giovanna Feller to the City Plan Commission (3-year term).  
All Ald. Voted aye.  
Motion carried.

**REPORTS OF STANDING AND SPECIAL COMMITTEES**

**Board of Public Works Meeting Minutes of April 14, 2025.**

A meeting of the Board of Public Works was called to order by Chair Thiele on Monday, April 14, 2025 at 6:00 P.M.

Members present: Antoine, DeCoster, Eggleston, Kilgas, Moore, Schell, Schumacher, and Thiele.

Also present: Mayor Penterman, Attorney Greenwood, DPW/Eng. Neumeier, Police Chief Graff, HR Director Hodge, Mark. and Com. Manager Fencel (Zoom), Fin. Dir. Van Rossum, Fire Chief Carrel (Zoom), and interested citizens.

**1. Correspondence – none.**

**2. Discussion Topics.**

**a. Special Assessment Public Hearing for Project 1-25 - 2025 Concrete Street Paving.**

DPW Engineer Neumeier gave a presentation on Project 1-25 – 2025 Concrete Street Paving. Discussion held and questions answered.

Chair Thiele declared the Public Hearing open and asked if anyone in the Council Chambers wished to address the Board of Public Works regarding Project 1-25, 2025 Concrete Street Paving.

Weston and Jacklyn Shelter, 2301 Campfire Court, Kaukauna, are on a corner lot and expressed concern over how much they are being assessed for this project.

Asking two more times if anyone else wished to address the Board, no one appeared, Chair Thiele declared the public hearing closed.

**b. Recommend award of Project 5-25 - Strassburg Park Playground.**

Staff is proposing playground updates, evaluating potential layouts, and different equipment/amenities available for Strassburg Park. Five vendors submitted a total of eight designs for consideration. Five staff members individually scored the proposals for each design, a summary of the scoring is attached. The highest scoring vendor was Lee Recreation Option #1. Staff agreed the Lee Option #1 offered the best value to the City and best play value to our residents while also incorporating accessibility into their base pricing. Discussion held and questions answered.

Motion by Moore, seconded by DeCoster to authorize Community Enrichment and Recreation Director to accept the proposal from Lee Recreation, LLC for Project #5-25: Strassburg Park Playground Updates and to negotiate a final contract within the \$150,000 budget.

All Ald. voted aye.

Motion carried.

**c. Authorization to seek Re-Bid of Truck #14 – Engineering Pick-up.**

Gustman Chevrolet was the sole bidder on the replacement for truck #14. Authorization was granted to award truck bid to Gustman Chevrolet for \$47,510 contingent on if a 2026 model truck was going to be provided there would be no increase in cost to the city. Gustman Chevrolet is unable to provide a 2025 model truck that meets specifications necessary for this replacement, and is unable to confirm that a 2026 model truck can be provided for the bid price of \$47,510. Discussion held and questions answered.

Motion by Moore, seconded by Antoine to authorize the Street Superintendent to reject bid from Gustman Chevrolet and seek new bids for replacement.

All Ald. voted aye.

Motion carried.

**d. Great Lakes Sediment and Nutrient Reduction Program (GLSNRP) Grant Application for 1,000 Islands.**

Outagamie County Land Conservation Department (LCD) has offered to help the City apply for Great Lakes Sediment and Nutrient Reduction Program (GLSNRP) Grant to provide restoration and stabilization projects within the 1,000 Islands Conservancy, on/near the former Hoersch property. For the grant application, we have requested a letter of support from Plan Commission, which also serves as our City Stormwater Advisory Board, along with this Board, and we will request the same from Common Council, and 1,000 Islands Committee. Discussion held and questions answered.

Motion by Eggleston, seconded by Kilgas to authorize the Chair of the Board Public Works to send a Letter of Support from the Board for a Great Lakes Sediment and Nutrient Reduction Program (GLSNRP) Grant Application for 1,000 Islands Ravine Stabilization.

All Ald. voted aye.

Motion carried.

**e. Slow Mow Summer.**

In 2023, the City stopped promoting “No-Mow May” and began to promote different ways to help pollinators with a more holistic approach called “Slow-Mow Summer”. Some ways to participate include decreasing the amount of times grass is cut, planting flowers and native plants; especially plants that flower early in the season, increasing mower height to highest setting, and reducing pesticide use. Summer actions help create lawns that require less chemicals, promote more infiltration, require less watering and help keep pollutants out of our rivers and lakes.

Motion by Schell, seconded by Moore to direct staff to continue promoting the “Slow-Mow Summer” program and participate as much as practical in City parks and open spaces.

All Ald. voted aye.

Motion carried.

**f. Public works Updates.**

Concrete street paving and asphalt paving projects starting in the next week. All park bathrooms are open this week except for Jonen Park where city crews are installing an epoxy flooring. Maintenance and test lifts on the Veterans Memorial Lift Bridge will take place this Friday and next week Wednesday. On May 3, 2025, there will be the Fox Heritage Run and the Fox Wolf Watershed clean up.

**3. Adjourn.**

Motion made by Moore, seconded by DeCoster to adjourn.

All Ald. voted aye.

Motion carried.

Meeting adjourned at 6:54 pm.

Kayla Nessmann  
Clerk

Motion by Thiele, seconded by Eggleston to amend the Board of Public Works Meeting Minutes of April 14, 2025 to add that Chair Thiele declared the public hearing for Project 1-25 – 2025 Concrete Street Paving to be open and that she closed it after all residents in the council and on Zoom were given an opportunity to speak.

All Ald. voted aye.

Motion carried.

Motion by Thiele, seconded by Kilgas to adopt the amended Board of Public Works Meeting Minutes of April 14, 2025.  
All Ald. voted aye.  
Motion carried.

### **Finance and Personnel Committee Meeting Minutes of April 14, 2025.**

A meeting of the Finance and Personnel Committee was called to order by Chair Penterman on Monday, April 14, 2025, at 6:57 pm.

Members present: Mayor Penterman, DeCoster, Kilgas, Moore, Schell, and Schumacher.

Also present: Ald. Eggleston, Ald. Thiel, Ald. Antoine, Attorney Greenwood, DPW/Eng. Neumeier, Police Chief Graff, HR Director Hodge, Mark. and Com. Manager Fencil (Zoom), Fin. Dir. Van Rossum, Fire Chief Carrel (Zoom), and interested citizens.

#### **1. Correspondence.**

None.

#### **2. Discussion Topics.**

##### **a. Step Increase Process Change.**

The process for step pay increases had changes that went into effect for 2025 based on a new structure for the time in a step and overall eligibility based on the annual review score. The 2024 Pay Schedule had several steps where the employee was only required to be in that step on the chart for 6 or 9 months before being eligible to move to the next step in the pay schedule. The 2025 Pay Schedule changed all but one to have a 12-month waiting period for time in a step before being eligible for the next step. This has resulted in twelve employees who would have been eligible in 6 or 9 months for an increase from the prior schedule now being delayed an additional 6 or 3 months, to meet the 12-month requirement for 2025. It is proposed to grandfather those affected by this change to step eligibility timing and to allow those to receive their 2025 step at the 6 or 9-month interval from their 2024 step date. Discussion held and questions answered.

Motion by Kilgas, seconded by Moore to approve recommendation 1, that the affected employees (12) who were originally planned for a 6 or 9-month step increase be eligible at their date based on the 2024 timing. Pay rates will be updated with the original effective date, and any applicable retro pay will be calculated and paid for those who have dates that have passed and recommendation 2, that the affected employees (4) who did not receive the minimum 3.25 or 3.5 performance rating but where scores were still above 3.0 be given their 2025 step increase.

All members voted aye.

Motion carried.

##### **b. Merit Incentive Program.**

The Merit Incentive Program was proposed in 2024 to take effect in 2025 as a replacement for the Longevity Pay Program. The Merit Incentive was intended to reward high-performing employees with either additional paid time off or with an extra step pay increase. Through the review of the program and of the nominations received, it was determined by the review committee that the program had gaps in definition, criteria, and application as it was originally intended. The review committee agreed that it was appropriate to put the Merit Incentive Program on pause and to re-evaluate if the program should remain, and to reserve the funds originally budgeted for this program for future use. Discussion held and questions answered.



Motion by Moore, seconded by DeCoster to recommend that the Longevity Incentive be paid in November 2025 in lieu of the Merit Incentive not being implemented in 2025.

Roll call vote: DeCoster - aye, Moore – aye, Schell – nay, Kilgas – nay, Schumacher – nay.

Motion failed.

**c. 2025 Budget Amendment.**

During the 2025 budget year, the city had earmarked \$510,000 to address the staffing assessment needs. The budget process at the time didn't allow for a comprehensive analysis of how the additional state-shared revenue should be allocated. Staff presented the committee of the whole on January 6, the staffing assessment result, as well as a recommendation for the staffing requests in the 2025 year to use the earmarked funds. Approval was granted at that meeting to add three firefighter-paramedics, one Police Officer, and a Summer Intern for Human Resources, and to restructure two part-time positions to full time at the Library.

Motion by Moore, seconded by Schell to approve the 2025 budget amendment as laid out in the attached resolution.

All members voted aye.

Motion carried.

**3. Adjourn.**

Motion by Moore, seconded by Kilgas to adjourn.

All members voted aye.

Motion carried.

Meeting adjourned at 7:36 pm.

Kayla Nessmann, Clerk

Motion by Moore, seconded by Kilgas to adopt the Finance and Personnel Meeting Minutes, of April 14, 2025.

All Ald. voted aye.

Motion carried.

**Health and Recreation Meeting Minutes of April 14, 2025.**

A meeting of the Health and Recreation Committee was called to order by Chair Schell on Monday, April 14, 2025 at 7:37 P.M.

Members present: DeCoster, Eggleston, Schell, and Thiele.

Also present: Mayor Penterman, Ald. Moore, Ald. Kilgas, Ald. Schumacher, Ald. Antoine, Attorney Greenwood, DPW/Eng. Neumeier, Police Chief Graff, HR Director Hodge, Mark. and Com. Manager Fencel (Zoom), Fin. Dir. Van Rossum, Fire Chief Carrel (Zoom), and interested citizens.

**1. Correspondence** – none.

**2. Discussion Topics.**

**a. Special Event Application to Gina Waterworth, St. Paul Elder Services, on June 13, 2025,**



**at the Horseshoe Ball Diamond from 10AM-12PM and 4PM-6PM.**

Motion by DeCoster, seconded by Eggleston to approve the Special Event Application to Gina Waterworth, St. Paul Elder Services, on June 13, 2025, at the Horseshoe Ball Diamond from 10AM-12PM and 4PM-6PM.

All members voted aye.

Motion carried.

**b. Special Event Application to Officer Adam VanderHyden, Kaukauna Area School District, for the Breaking Boundaries Triathlon on May 16, 2025, from 9AM-12PM, at CE trail and KHS.**

Motion by Thiele, seconded by Eggleston to approve the Special Event Application to Officer Adam VanderHyden, Kaukauna Area School District, for the Breaking Boundaries Triathlon on May 16, 2025, from 9AM-12PM, at CE trail and KHS.

All members voted aye.

Motion carried.

**c. Special Event Application to Katie Wasielewski, Moments Hospice, for Memorial Walk on May 21, 2025, from 6PM-8PM, at the Trail/Pavilion.**

Motion by Eggleston, seconded by DeCoster to approve the Special Event Application to Katie Wasielewski, Moments Hospice, for Memorial Walk on May 21, 2025, from 6PM-8PM, at the Trail/Pavilion.

All members voted aye.

Motion carried.

**d. Request for Amplified Music to Robert Schwandt for a Military Drill outside of Grignon Mansion on May 3, 2025, from 8AM-3PM.**

Motion by DeCoster, seconded by Thiele to approve the Request for Amplified Music to Robert Schwandt for a Military Drill outside of Grignon Mansion on May 3, 2025, from 8AM-3PM.

All members voted aye.

Motion carried.

**3.Adjourn.**

Motion by Thiele, seconded by DeCoster to adjourn.

All members voted aye.

Motion carried.

Meeting adjourned at 7:42 pm.

Kayla Nessmann, Clerk

Motion by Schell, seconded by Antoine to adopt the Health and Recreation Meeting Minutes, of April 14, 2025.

All Ald. voted aye.

Motion carried.

**Legislative Committee Meeting Minutes of April 14, 2025.**

A meeting of the Legislative Committee was called to order by Chair Antoine on Monday, April 14, 2025, at 7:45 P.M.

Members present: Antoine, DeCoster, Thiele, and Schumacher.

Also present: Ald. Schell, Ald. Kilgas, Ald. Eggleston, Ald. Moore, Mayor Penterman, Attorney Greenwood, DPW/Eng. Neumeier, Police Chief Graff, HR Director Hodge, Mark. and Com. Manager Fencil (Zoom), Fin. Dir. Van Rossum, Fire Chief Carrel (Zoom), and interested citizens.

## 1. Correspondence

## 2. Discussion Topics.

### a. **Resolution 2025-5463 Resolution of the Common Council Changing Poll Location for Ward 15.**

Motion by Thiele, seconded by DeCoster to approve Resolution 2025-5463 Resolution of the Common Council Changing Poll Location for Ward 15.

All members voted aye.

Motion carried.

### b. **Resolution 2025-5464 Final Resolution Authorizing Public Improvements on Street, Sidewalk, and Driveway Aprons on Antelope Trail, Bear Paw Trail, White Dove Lane, Snow Goose Way, Beckett Lane, South Weiler Road, Campfire Court, White Wolf Lane, White Birch Street, Ash Grove Place, and State Street.**

Motion by Schumacher, seconded by DeCoster to approve Resolution 2025-5464 Final Resolution Authorizing Public Improvements on Street, Sidewalk, and Driveway Aprons on Antelope Trail, Bear Paw Trail, White Dove Lane, Snow Goose Way, Beckett Lane, South Weiler Road, Campfire Court, White Wolf Lane, White Birch Street, Ash Grove Place, and State Street.

All members voted aye.

Motion carried.

### c. **Resolution 2025-5465 Resolution Authorizing Various Budgetary Adjustments.**

Motion by Thiele, seconded by Schumacher to approve Resolution 2025-5465 Resolution Authorizing Various Budgetary Adjustments.

All members voted aye.

Motion carried.

## 3. Adjourn.

Motion by DeCoster, seconded by Thiele to adjourn.

All members voted aye.

Motion carried.

Meeting adjourned at 7:53 p.m.

Kayla Nessmann, Clerk

Motion by Antoine, seconded by Thiele to amend the Legislative Meeting Minutes, of April 14, 2025 to read "called to order by Chair Antoine" instead of "called to order by Vice Chair DeCoster."

All Ald. voted aye.

Motion carried.

Motion by Antoine, seconded by Moore to adopt the amended Legislative Meeting Minutes, of April 14, 2025.  
All Ald. voted aye.  
Motion carried.

**Plan Commission Meeting Minutes of March 20, 2025.**

Motion by Moore, seconded by Antoine to receive and place on file the Plan Commission Meeting Minutes of March 20, 2025.  
All Ald. voted aye.  
Motion carried.

**Heart of the Valley Metropolitan Sewerage District Special Meeting Minutes of March 11, 2025.**

Motion by Moore, seconded by DeCoster to receive and place on file the Heart of the Valley Metropolitan Sewerage District Special Meeting Minutes of March 11, 2025.  
All Ald. voted aye.  
Motion carried.

**Industrial Park Commission Meeting Minutes of February 27, 2025.**

Motion by Moore, seconded by Kilgas to receive and place on file the Industrial Park Commission Meeting Minutes of February 27, 2025.  
All Ald. Voted aye.  
Motion carried.

**Operator (Bartender) Licenses.**

The following applicants have applied for an operator's license for the license year **2024-2026** and have been recommended for approval based on their record check by the police department:

Sara	Ebben	J.	2817 Main Ave	Kaukauna
Krista	Nieuwenhuis	J.	7085 Cty Rd W	Greenleaf
Margaret	O'Neill	A.	3005 N Drew St	Appleton
Glen	Webster	J.	708 Westfield St	Kaukauna

Motion by Schell, seconded by Antoine to approve the operator/bartender licenses as listed.  
All Ald. Voted aye.  
Motion carried.

**REPORTS OF CITY OFFICERS**

**Fire Report**

Motion by Moore, seconded by Thiele to receive and place on file the March 2025 Fire Report.  
All Ald. voted aye.  
Motion carried.

**Ambulance Report**

Motion by Moore, seconded by Schumacher to receive and place on file the March 2025 Ambulance Report.  
All Ald. voted aye.  
Motion carried.

**Police Report**

Motion by Moore, seconded by Eggleston to receive and place on file the March 2025 Police Report.  
All Ald. voted aye.

Motion carried.

### **Code Enforcement Report**

Motion by Moore, seconded by Kilgas to receive and place on file the March 2025 Code Enforcement Report.

All Ald. voted aye.

Motion carried.

### **Municipal Court Report**

Motion by Moore, seconded by Antoine to receive and place on file the March 2025 Municipal Court Report.

All Ald. voted aye.

Motion carried.

### **Clerk-Treasurer's Daily Deposit Report**

Motion by Moore, seconded by Eggleston to receive and place on file the March 2025 Clerk-Treasurer's Daily Deposit Report.

All Ald. voted aye.

Motion carried.

### **Building Inspection Report.**

Motion by Moore, seconded by Schell to receive and place on file the March 2025 Building Inspection Report.

All Ald. voted aye.

Motion carried.

### **Great Lakes Sediment and Nutrient Reduction Program (GLSNRP) Grant Application for 1,000 Islands.**

Outagamie County Land Conservation Department (LCD) has offered to help the City apply for Great Lakes Sediment and Nutrient Reduction Program (GLSNRP) Grant to provide restoration and stabilization projects within the 1,000 Islands Conservancy, on/near the former Hoersch property. For the grant application, we have requested a letter of support from Plan Commission, which also serves as our City Stormwater Advisory Board, along with this Board, and we will request the same from Common Council, and 1,000 Islands Committee. Discussion held and questions answered.

Motion by Moore, seconded by Schell to authorize the Mayor to send a Letter of Support from the Common Council for a Great Lakes Sediment and Nutrient Reduction Program (GLSNRP) Grant Application for 1,000 Islands Ravine Stabilization.

All Ald. Present Voted aye.

Motion carried.

### **Introduction to Ordinance for Natural Yard.**

During the strategic planning process the creation of a prairie and native planting ordinance was set as a tactic for creating a community of choice. This also aligns with part of the foundation of the strategic plan of sustainability. A natural yard means something different to everyone, what staff is proposing is more of a planned natural landscaping area that is composed of native plants. The benefits of these types of planting are numerous from providing habitat for birds, pollinators and other wildlife to helping with drainage, runoff and erosion control. Discussion held and questions answered.

## **PRESENTATION OF ORDINANCES AND RESOLUTIONS**

**Ordinance 1924-2025 Ordinance Repealing and Replacing Section 2.03.**

Motion by Moore, seconded by Thiele to suspend the rules and waive the reading of Ordinance 1924-2025 Ordinance Repealing and Replacing Section 2.03.

All Ald. voted aye.

Motion carried.

Motion by Moore, seconded by Antoine to approve Ordinance 1924-2025 Ordinance Repealing and Replacing Section 2.03.

All Ald. voted aye.

Motion carried.

**Ordinance 1925-2025 Ordinance Repealing and Replacing Section 2.05.**

Motion by Moore, seconded by DeCoster to suspend the rules and waive the reading of Ordinance 1925-2025 Ordinance Repealing and Replacing Section 2.05.

All Ald. voted aye.

Motion carried.

Motion by Moore, seconded by Kilgas to approve Ordinance 1925-2025 Ordinance Repealing and Replacing Section 2.05.

All Ald. voted aye.

Motion carried.

**Resolution 2025-5463 Resolution of the Common Council Changing Poll Location for Ward 15.**

Motion by Moore, seconded by Eggleston to suspend the rules and waive the reading of Resolution 2025-5463 Resolution of the Common Council Changing Poll Location for Ward 15.

All Ald. voted aye.

Motion carried.

Motion by Moore, seconded by Antoine to approve Resolution 2025-5463 Resolution of the Common Council Changing Poll Location for Ward 15.

All Ald. voted aye.

Motion carried.

**Resolution 2025-5464 Final Resolution Authorizing Public Improvements on Street, Sidewalk, and Driveway Aprons on Antelope Trail, Bear Paw Trail, White Dove Lane, Snow Goose Way, Beckett Lane, South Weiler Road, Campfire Court, White Wolf Lane, White Birch Street, Ash Grove Place, and State Street.**

Motion by Moore, seconded by Schell to suspend the rules and waive the reading of Resolution 2025-5464 Final Resolution Authorizing Public Improvements on Street, Sidewalk, and Driveway Aprons on Antelope Trail, Bear Paw Trail, White Dove Lane, Snow Goose Way, Beckett Lane, South Weiler Road, Campfire Court, White Wolf Lane, White Birch Street, Ash Grove Place, and State Street.

All Ald. voted aye.

Motion carried.

Motion by Moore, seconded by Thiele to approve Resolution 2025-5464 Final Resolution Authorizing Public Improvements on Street, Sidewalk, and Driveway Aprons on Antelope Trail, Bear Paw Trail, White Dove Lane, Snow Goose Way, Beckett Lane, South Weiler Road, Campfire Court, White Wolf Lane, White Birch Street, Ash Grove Place, and State Street.

All Ald. voted aye.

Motion carried.

**Resolution 2025-5465 Resolution Authorizing Various Budgetary Adjustments.**

Motion by Moore, seconded by Antoine to suspend the rules and waive the reading of Resolution 2025-5465 Resolution Authorizing Various Budgetary Adjustments.

All Ald. voted aye.

Motion carried.

Motion by Moore, seconded by Eggleston to approve Resolution 2025-5465 Resolution Authorizing Various Budgetary Adjustments.

All Ald. voted aye.

Motion carried.

**CONSIDERATION OF MISCELLANEOUS BUSINESS****Swearing in of newly elected officials.**

Clerk Nessmann swore in the newly elected officials.

**ADJOURN SINE DIE**

Motion by Moore, seconded by DeCoster to adjourn.

All Ald. voted aye.

Motion carried.

Meeting adjourned at 8:41 p.m.

Kayla Nessmann, Clerk





# MINUTES

## HEART OF THE VALLEY METROPOLITAN SEWERAGE DISTRICT REGULAR MEETING HELD ON APRIL 8, 2025 AT THE HEART OF THE VALLEY MSD MEETING ROOM

**Members Present:** David Casper - President  
Bruce Siebers - Vice President  
Patrick Hennessey - Secretary  
John Sundelius - Commissioner  
Kevin Coffey - Commissioner

**Absent:** None

**Also Present:** Brian Helminger - District Director HOVMSD  
Dustin Jerabek - Director of Operations & Maintenance HOVMSD  
Chad Giackino - Regulatory Compliance Manager HOVMSD  
Anna Huber - Village of Kimberly

### 1. 5:00 p.m. Call to Order – Roll Call

President Casper called the meeting to order at 5:00 PM.

### 2. Public Appearances

No appearances were made.

### 3. Approval of the Minutes of the March 11, 2025 Regular Meeting

The minutes of the March 11, 2025 Regular Meeting were presented to the Commission. A motion was made by Commissioner Coffey and seconded by Commissioner Siebers to approve the minutes as written and presented. Motion carried unanimously. The minutes were reviewed by District Director Helminger and Commission Secretary Hennessey prior to the meeting.

### 4. Correspondence

The Commission received a copy of a Times Villager article, dated 3/12/2025, regarding the interceptor project resuming construction as soon as favorable weather conditions allow.

### 5. General Discussion Items

#### A. Interceptor Rehab Project – Monthly Activity Report

Scott Schramm of Strategic Municipal Services provided a written update to the Commission dated 4/2/2025. Project work is focused on installation of liners that are located between



Doyle and Heesaker parks within the bed of the navigation locks. Their intent is to complete this work along with the site restoration before the Locks open for the 2025 navigation season.

### **B. Resolution #36; Discussion & Possible Action**

This topic of discussion was tabled until the May 13<sup>th</sup> Commission meeting.

### **C. Sick Leave Payout Request**

After a discussion and review of the sick leave language in the Employee Handbook, there were no motions made to change the language in the District employee policy manual related to sick leave or the specific circumstances for payout of an employee sick leave bank.

### **D. FOG Program - Monthly Activity Report**

John Stoeger of Stoeger & Associates provided a written fats, oil, and grease update by community, including a grease trap inspection report and site visit correspondence. The Commission also received an itemized copy of the March 2025 invoice.

### **E. Kane Communications – Monthly Activity Report**

Kane Communications provided a written monthly update of work tasks completed in March as well as a list of ongoing and upcoming tasks for April & May which include social media distribution to member communities, news releases, completion of a facility brochure, open house planning, website updates, whiteboard video, and an informational column regarding the effluent reuse partnership with WPS.

## **6. Plant Reports for March 2025**

### **A. Flows & Revenues Report**

The Commission received a copy of the hydraulic & organic loadings data, along with flow & strength projections, which shows the year-to-date surplus/deficit in revenue for the month of March 2025. Revenue received from the WPS-Fox Energy Center for effluent purchased in March = \$9,030.61; Revenue received to date for 2025 = \$36,608.30. WPS-Fox Energy purchased 17% of the effluent produced in March.

The average effluent concentrations for **March 2025** were as follows:

<i><b>Parameter</b></i>	<i><b>Monthly Average</b></i>	<i><b>Permit Limit</b></i>
BOD-Biochemical Oxygen Demand	6.4 mg/L	30 mg/L
Suspended Solids	5.4 mg/L	30 mg/L
Suspended Solids	337 lbs.	801 lbs.
Phosphorus	.16 mg/L	1.0 mg/L
Ammonia	.87 mg/L	10 mg/L
Chlorides	645 mg/L	n/a



**All permit values were met for March 2025.**

## **B. Operations & Maintenance Report**

Dustin Jerabek provided a written Operations & Maintenance report for March. The plant saw a major increase in flow compared to February. A seven-day chemical test was run in late March to verify that the new polymer pumps & tank are suitable for our system. Annual inspections were completed on the Actiflo sand pumps and one full rebuild and two suction liners were ordered from Foxland at a total cost of \$13,373. A new water champ motor was ordered at a cost of \$9,346. An old ultrasonic peak flow meter has been replaced with a radar meter at a cost of \$2,087. The same radar meter was also ordered for the sodium hypochlorite day tank; work will begin on this project the end of May. The MCC upgrade is progressing well. The HVAC control program upgrade is now complete.

## **7. Financials**

### **A. April 2025 Accounts Payable; Action for Approval**

After a review of the bills payable, a motion was made by Commissioner Casper and seconded by Commissioner Siebers to approve payment of the bills in the amount of \$398,456.36. A roll call vote was taken: Commissioner Casper, yes; Commissioner Siebers, yes; Commissioner Sundelius, yes; Commissioner Coffey, yes; and Commissioner Hennessey, yes. Motion carried unanimously. The Commission signed the check voucher register which includes general, pre-paid, and petty cash checks.

### **B. Budget Comparison Report**

The Commission received a Budget Comparison Report, along with a verbal explanation of exceedances.

## **8. General Old or New Business**

*Septage Receiving Station:* The Septage receiving station project is not yet active and there have been no changes. The project is expected to break ground mid-June.

*Sewer User Charge Review - Trilogy:* Additional information requests from Trilogy were fulfilled last week. A draft report should be ready for the May commission meeting.

*2024 HOVMSD Audit:* The auditors were on site the week of 3/31/2025. A presentation is expected for the May 13, 2025 commission meeting.

*PCT Vacancy:* Advertising has begun on the WWOA and Wisconsin Rural Water websites. Staff has also reached out to the local technical colleges and U.W. Steven Point.

*Office Manager Vacancy:* An employment offer has been accepted and the new hire will start on 4/14/2025.



*Lamers Dairy:* A discussion revolving around the waste discharge and history of the production outfall was suggested. Chad will pull together a report with updates that details the testing and recent history for this pretreatment outfall.

*Permit Renewal Update:* A meeting was held with Mike Gerbitz and Attorney Charles Sweeney to discuss the pending permit and our objections to reducing the TMDL allocation for the District. Per the DNR, the District should communicate concerns during the mandatory advertised public comment period.

**9. Closed Session pursuant to Wisconsin State Statute 19.85 (1)(e) regarding asset inquiry**

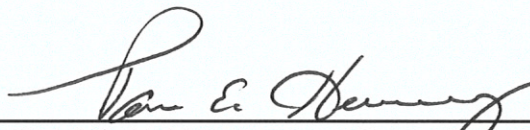
A motion was made by Commissioner Casper and seconded by Commissioner Siebers to enter into a Closed Session. Motion carried.

A motion was made by Commissioner Casper and seconded by Commissioner Sundelius to return to Open Session. No action was taken from the Closed Session.

**10. Adjournment**

With no further business before the Commission a motion was made by Commissioner Sundelius and seconded by Commissioner Coffey to adjourn the meeting. Motion carried unanimously. (Time: 6:15 PM)

SIGNED & APPROVED BY: \_\_\_\_\_

  
Patrick E. Hennessey, Secretary



**Industrial Park Commission**  
 City of Kaukauna  
**Hydro View Room**  
 Municipal Services Building  
 144 W. Second Street, Kaukauna



Thursday, March 27, 2025 at 3:00 p.m.

### Minutes

In-Person in Hydro View Room, City of Kaukauna

Chair Avanzi called the meeting to order at 3:00 p.m.

#### 1. Roll Call

Members Present: Michael Avanzi, Ryan Gaffney, Mike Vandenberg, Dale Eggert, Glen Schilling

Member(s) Absent: John Sundelius, Tony Nytes, Nick Rieth

Other(s) Present: Director Kittel, Associate Planner Nelson

Schilling made a motion to excuse the absent members. Seconded by Eggert. Motion passed unanimously.

#### 2. Approval of Minutes

- a. Approve Minutes from February 27, 2025

Vandenberg made a motion to approve the minutes from February 27, 2025. Seconded by Gaffney. Motion passed unanimously.

#### 3. Old Business

None

#### 4. New Business

- a. Site Plan Review – 1200 Maloney Road (TEAM Industries)

Director Kittel provided an overview of the site plan for the addition to the TEAM Industries building located at 1200 Maloney Road. Staff has reviewed the plan and confirmed that it is in compliance with all covenants and meets all requirements set forth in city ordinance. Siding will mirror the existing building. The plans have already been submitted to the state and are conditionally approved. The surface they are building on is already impervious, so they will not require stormwater or erosion control permits.

Schilling made a motion to approve the proposed addition as presented. Seconded by Eggert. Motion passed unanimously.

5. Closed Session

- a. Adjourn to Closed Session pursuant to Wisconsin State Statute 19.85(1)(e) to discuss the disposition of public property – Lot 7 NEW Prosperity Center  
Schilling made a motion to adjourn to Closed Session pursuant to Wisconsin State Statute 19.85(1)(e) to discuss the disposition of public property – Lot 7 NEW Prosperity Center. Seconded by Vandeberg. Motion passed unanimously.

Closed Session entered at 3:07 p.m.

- b. Return to Open Session for Possible Action

Vandeberg made a motion to return to Open Session. Seconded by Schilling. Motion passed unanimously.

Open Session entered at 3:26 p.m. No action was taken.

6. Other Business

None

7. Adjourn

Schilling made a motion to adjourn. Seconded by Eggert. Motion passed unanimously. Adjourned at 3:26 p.m.



## **GRIGNON MANSION BOARD MEETING MINUTES**

**Monday, February 17, 2025**

The meeting was called to order by Pennie Thiele at 4:30 PM in the Municipal Services Building, Hydro View Room.

### **Roll Call**

Present – Gavin Schmitt, Pennie Thiele, Brian Buechel, Bruce Werschem, Lyle Hansen

Absent – Patty Brogan, Christina Crook

Others in Attendance – Allison Engels, Al Borchardt, Carol King

### **Review/Approve Minutes from January 27, 2025 Meeting**

Motion by Werschem to approve meeting minutes. Seconded by Schmitt. Motion unanimously approved.

### **Report from the City (Engels)**

Engels presented results from Mansion survey. Data has not been analyzed, and more information will be presented in March. Information will be used to expand the sort of programming and events the public would like to see. Thiele called attention to the graph showing strong support for the Mansion to be supported by public funding.

### **Report from Friends (Werschem/King/Borchardt)**

Friends were invited to an open discussion with the board, and King shared her calendar on upcoming events. In addition to the annual big events, there was discussion of a craft show, Mother's Day tea, a June flag retirement, and possibly some sort of cross-promotion with the NFL Draft in April, when many tourists will be in the area. Hansen suggested adding a Kaukauna birthday celebration in June, noting it would be the 235<sup>th</sup> anniversary of settlement.

King and Thiele discussed the car show. It was uncertain but sounds like it will continue and there was talk of having it be a memorial to coordinator Rob Jackels.

Werschem asked King about the Friends relationship with the City as far as funding. There seems to be a lack of clarity on where funds go. Friends turn over sales to the City rather than a direct investment in the property. However, the City does provide staff for Mansion events. If the grounds were expanded, would this be financed by the City or the Friends directly?

Borchardt was curious on how GM Friends were handled compared to 1000 Island Friends. What was their income, and were they expected to turn it in to the City in exchange for the City providing staff? He was also concerned that historic programming was (in his view) secondary to other GM events.

There was also discussion of changing Friends membership from \$10 to a volunteering minimum (or a choice of either) -- a few hours of volunteering was potentially more valuable than the cash donation.

### **Report from the Chair (Thiele)**

Thiele suggested the slate of officer nominees be entered together, as there was no opposition. Werschem moved to accept the slate unanimously and Buechel seconded. The motion passed. New officers are now Pennie Thiele (chair), Gavin Schmitt (vice-chair) and Christina Crook (secretary).

### **Other Business**

None.

### **Set Next Meeting Date and Location**

Werschem suggested moving the board to the Mansion. This was denied on the grounds that public meetings must be ADA compliant, and the Mansion cannot promise this.

Monday, March 24, 2024 at 4:30 PM in the Hydro View Room was set.

### **Adjournment**

Motion by Buechel. Seconded by Hansen. Motion unanimously approved, with meeting adjourned at 5:36pm.

## City - Bills Payable

Check #	Bills Paid	Date	Class	Line Description	Addressee	A m o u n t Paid
124675	2503879	5/2/2025		Leaf Spring Repair #2121	Accurate	2,090.96
124676	043025	5/2/2025		April Mileage	Anthony Penterman	49.00
124677	485415	5/2/2025		Random/Reasonable Suspicion, Pre-Employment, Fire - Hearing Test, Street - Hearing Test	Aurora Health Care, Inc.	733.00
124678	061015396	5/2/2025		Sewer Vac #211	Automotive Supply Co	85.08
124678	061016059	5/2/2025		Tire Foam	Automotive Supply Co	7.48
124678	061015366	5/2/2025		Tar Kettle Trailer #47	Automotive Supply Co	26.59
124679	276168	5/2/2025		Maintenance - Trash Can	Carstens Ace Hardware	12.95
124680	4228805727	5/2/2025		Mats	Cintas Corp.	143.55
124680	4226620600	5/2/2025		Mats	Cintas Corp.	65.46
124680	4228805735	5/2/2025		Mats	Cintas Corp.	109.65
124680	4228805685	5/2/2025		Mats	Cintas Corp.	75.91
124680	4227342720	5/2/2025		Mats	Cintas Corp.	75.91
124680	4227342797	5/2/2025		Mats	Cintas Corp.	109.65
124680	4227342864	5/2/2025		Mats	Cintas Corp.	143.55
124681	1 0 0 0 I s l a n d s Endowment Fund 050125	5/2/2025		1000 Islands Endowment Fund - Memorial Donation for Pat Nelson	Community Foundation for Fox Valley Region	100.00
124682	902093	5/2/2025		11X17 Paper - 1 Case, 11X17 Paper - 1 Case	Complete Office of Wisconsin	92.28
124683	52642	5/2/2025		#83 Oil/Stabilizer Bar Issue	DC Auto Repair, LLC	372.62
124683	52513	5/2/2025		Brake Pads - #2191	DC Auto Repair, LLC	1,140.54
124684	328775	5/2/2025		Promo Codes for New Employees for Kaukauna Apparel Orders. The tax on the invoice was paid by the individuals who placed orders. The City requested 10-\$50 promo codes.	Eagle Graphics LLC	487.78
124685	042525	5/2/2025		Mailbox Reimbursement	Eric DeGroot	68.51
124686	833974	5/2/2025		Siren Inspections	Faith Technologies, Inc.	1,577.50
124687	2772	5/2/2025		Billing for quarterly fire sprinkler inspection performed 3/26/25.	Fireline Sprinkler Corp	295.00
124688	6172	5/2/2025		3 Animals	Fox Valley Humane Association	224.00
124689	050125	5/2/2025		Maple Syrup Credit Card Sale	Friends of 1000 Islands	48.00
124690	U30000181404	5/2/2025		Recycling - April	GFL Green For Life Environmental	738.91
124691	9468795688	5/2/2025		Coffee Brewer	Grainger Inc	555.71
124692	112632-000	5/2/2025		Diamond Conditioner	Horst Distributing, Inc.	4,457.60
124693	87568469	5/2/2025		Books	Ingram	100.74
124693	87568451	5/2/2025		Books	Ingram	39.46
124693	87568461	5/2/2025		Books	Ingram	18.34
124693	87568450	5/2/2025		Books	Ingram	36.10
124693	87568464	5/2/2025		Books	Ingram	13.37
124693	87568468	5/2/2025		Books	Ingram	40.09
124693	87568467	5/2/2025		Books	Ingram	32.88
124693	87568456	5/2/2025		Books	Ingram	13.34
124693	87568473	5/2/2025		Books	Ingram	12.60
124693	87568460	5/2/2025		Books	Ingram	4.47
124693	87568453	5/2/2025		Books	Ingram	36.10
124693	87568472	5/2/2025		Books	Ingram	15.62
124693	87568458	5/2/2025		Books	Ingram	11.20

Check #	Bills Paid	Date	Class	Line Description	Addressee	A m o u n t Paid
124693	87568454	5/2/2025	Books		Ingram	25.79
124693	87568466	5/2/2025	Books		Ingram	16.85
124693	87568465	5/2/2025	Books		Ingram	13.04
124693	87568459	5/2/2025	Books		Ingram	12.53
124693	87617447	5/2/2025	Books		Ingram	6.60
124693	87600911	5/2/2025	Books		Ingram	15.26
124693	87568457	5/2/2025	Books		Ingram	14.07
124693	87568470	5/2/2025	Books		Ingram	36.99
124693	87528284	5/2/2025	Books		Ingram	21.86
124693	87568463	5/2/2025	Books		Ingram	21.18
124693	87568452	5/2/2025	Books		Ingram	17.40
124693	87568462	5/2/2025	Books		Ingram	9.44
124693	87568471	5/2/2025	Books		Ingram	8.85
124693	87568455	5/2/2025	Books		Ingram	8.56
124694	042825	5/2/2025	Safety Shoe Reimbursement 2025		Jeremy Goffard	125.00
124695	14346606P	5/2/2025	Refuse Truck 224		JX Enterprises, Inc.	89.99
124696	9612	5/2/2025	Monthly Lawn & Lanscape Maint.		Killian's Lawnsclaping, Inc.	250.00
124697	16804-24	5/2/2025	Parks/Tot Swing Seats		Lee Recreation, LLC	515.00
124698	39026294	5/2/2025	Copier		Marco	64.46
124699	00400926	5/2/2025	Building Inspection Consulting Services		McMahon Associates Inc	1,301.30
124700	235998	5/2/2025	Repair Shop Supplies		MGD Industrial Corp	25.60
124701	276382778	5/2/2025	Pest Control - SPaR Building		ORKIN Pest Control	71.00
124702	37138	5/2/2025	Refuse Disposal		Outagamie County Treasurer	25,950.60
124703	496067	5/2/2025	Library Materials		Playaway Products LLC	145.06
124704	9889	5/2/2025	Site Survey - Various Locations		Precision Land Surveying, LLC	3,600.00
124705	2731793-00	5/2/2025	Riverside Park Restoration		Reinders Inc.	250.75
124705	2731663-00	5/2/2025	Weed Control		Reinders Inc.	128.72
124706	33141	5/2/2025	Park Rental Cancellation		Sonia Rosas	75.00
124707	040125	5/2/2025	Election Worker - 04/01/25 Spring Election - Chief		Teri Hietpas	255.00
124708	216714	5/2/2025	Air Monitor Maintenance		Ultimate Safety Concepts DBA: Clarey's Safety Equipment	79.20
124709	6160341628	5/2/2025	Coverall/Mat Service		VESTIS	86.51
124709	6160343801	5/2/2025	Coverall/Mat Service		VESTIS	86.51
124710	490356	5/2/2025	2025 Fire Unit Negotiations		von Briesen & Roper S.C.	132.74
00000402/1	INV06296769	5/2/2025	Payroll Software, HRIS Software		Paycor, Inc.	3,015.60
00000403/1	AD6H78Y	5/5/2025	Tablet for Pool		CDW Government	1,306.40
00000403/2	413982	5/5/2025	MSB/Building Maint., Shop/Building Maint., Parks/Building Maint.		Superior Chemical, LLC	267.77
124711	296862	5/9/2025	AceWatchDog Service, 1-Year Term Per Unit		AceK9	168.00
124712	02-40173	5/9/2025	Janitorial Service - May 25		Advanced Maintenance Solutions	2,277.40
124713	25496	5/9/2025	2 New Switches & Switch Installs		Amplitel Technologies LLC	5,606.70
124713	25522	5/9/2025	Monthly Managed Services - May		Amplitel Technologies LLC	13,030.00



Check #	Bills Paid	Date	Class Line Description	Addressee	A m o u n t Paid
124713	25473	5/9/2025	PC Install for Elisa Hodge	Amplitel Technologies LLC	300.00
124714	CS6699	5/9/2025	Special Assessment Overpayment	Amy Vandenberg	6.16
124715	33300	5/9/2025	Security Deposit Refund	Andrea Temich	300.00
124716	LFHP2025	5/9/2025	Live! from Hydro 50% Down for 2025	ARS Productions	21,000.00
124717	500602641 04/20/2025	5/9/2025	ASCAP Annual Contract - Music License	ASCAP	448.67
124718	061014928	5/9/2025	Park Mower #125	Automotive Supply Co	133.33
124719	EQUIPINV_055327	5/9/2025	2 Squad Computers & Docking Stations	Baycom Inc.	6,272.00
124720	041825	5/9/2025	Building Inspectors Institute - Eau Claire - Mileage, Hotel, Parking	Brett Jensen	609.00
124721	1662145435	5/9/2025	Jonen Kitchen, Graffiti Remover, Signs, Ceiling Tiles, Parks/Plumbing Supplies, Parks/Building Maint., Siding Fascia, Drill Bit for Pool, Athletic Field/Silt Socks, Park Shop Door, Diamond 1 Scoreboard, Tools, Jonen Pavillion Epoxy, Credit - Athletic(more...)	C a p i t a l O n e Commercial	1,650.75
124722	274828	5/9/2025	Weight Limits	Carstens Ace Hardware	8.99
124722	276666	5/9/2025	Key	Carstens Ace Hardware	1.79
124722	275440	5/9/2025	Harlan - Shop	Carstens Ace Hardware	44.07
124722	274540	5/9/2025	Window Trim #119	Carstens Ace Hardware	21.58
124722	274893	5/9/2025	Athletic Field Prep Supplies	Carstens Ace Hardware	6.29
124722	276829	5/9/2025	Building Supplies	Carstens Ace Hardware	21.74
124722	274574	5/9/2025	Park Plumbing Box	Carstens Ace Hardware	40.49
124722	275162	5/9/2025	Park/Restroom, Community Room	Carstens Ace Hardware	29.19
124722	274769	5/9/2025	Park Shop	Carstens Ace Hardware	4.65
124722	275529	5/9/2025	Sanitary Sewer - Augustine, Refuse Truck Tool	Carstens Ace Hardware	39.74
124722	276993	5/9/2025	20 V Batteries	Carstens Ace Hardware	179.00
124722	275006	5/9/2025	Street Maintenance	Carstens Ace Hardware	125.99
124722	276944	5/9/2025	Insect Control, Water Softener Pellets	Carstens Ace Hardware	92.19
124722	277318	5/9/2025	Bolts & Nuts	Carstens Ace Hardware	1.08
124722	274657	5/9/2025	Horseshoe Concession Building	Carstens Ace Hardware	19.78
124722	274870	5/9/2025	Field Prep Supplies	Carstens Ace Hardware	39.69
124723	619492	5/9/2025	Cell Phone - City Attorney, Cell Phone - Grignon Mansion, Cell Phone - Police Dept, Cell Phone - Planning, Cell Phone - Inspection, Cell Phone - FD, Cell Phone - FD, Cell Phone - Engineering, Cell Phone - HR, Library Analog, Cell Phone - IT	Cellcom	2,170.06
124724	152858701050125	5/9/2025	NTL Fbr 05/04 - 06/03/25	C h a r t e r Communications	1,099.00
124724	152855801050125	5/9/2025	SIP Block - 05/04 - 06/03/25	C h a r t e r Communications	212.88
124724	152858601050125	5/9/2025	Internet & Phone 05/04 - 06/03/25	C h a r t e r Communications	134.75
124725	33298	5/9/2025	Security Deposit Refund	Cindy Bottine	300.00
124726	52699	5/9/2025	Oil Drug Car	DC Auto Repair, LLC	75.66
124726	52717	5/9/2025	Oil #81	DC Auto Repair, LLC	53.21
124726	52723	5/9/2025	Oil #87	DC Auto Repair, LLC	83.46
124726	52720	5/9/2025	Oil #86	DC Auto Repair, LLC	87.39
124727	I4239	5/9/2025	Porta Potty Rental	Dean Enterprises, LLC	52.66
124728	442394	5/9/2025	HRA - May	Diversified Benefit Services, Inc.	739.12
124729	0103833-IN	5/9/2025	Check Water Furnace & Heat Pump	Energy Control & Design, Inc.	493.14
124730	26483	5/9/2025	Chain Saw #165	Evergreen Power	34.24
124731	INUS5814	5/9/2025	Services for 5/1/25 - 4/30/26	Fast Four USA Inc.	9,384.75

Check #	Bills Paid	Date	Class Line Description	Addressee	A m o u n t Paid
124732	7150-1	5/9/2025	Repair - Fitness Room Equipment	Fitness Machine Technicians of East Wisconsin	862.90
124733	55378	5/9/2025	Custodial Supplies	Fox Specialty Company LLC	252.64
124733	55361	5/9/2025	Bathroom Supplies	Fox Specialty Company LLC	43.75
124734	9477206453	5/9/2025	Tools & Equipment	Grainger Inc	528.31
124735	14707	5/9/2025	Paper - Inspection - 2, Paper - City Attorney - 1, Paper - PD - 8, Paper - Engineering - 2, Paper - Planning - 1, Paper - Clerk of Courts - 2, Paper - Street - 5, Paper - HR - 1, Paper - Finance - 2, Paper - Mayor - 1, Paper - Clerk - 7, Paper - Rec (more...)	Haenco LLC	1,970.80
124736	043025	5/9/2025	New Connections - April	Heart of the Valley Metropolitan - New Connections	23,280.00
124737	050625	5/9/2025	Wastewater Treatment - April 2025	Heart of the Valley Metropolitan Sewerage District	181,986.00
124738	87650880	5/9/2025	Books	Ingram	12.29
124738	87650883	5/9/2025	Books	Ingram	18.02
124738	87650887	5/9/2025	Books	Ingram	38.28
124738	87650891	5/9/2025	Books	Ingram	17.70
124738	87650893	5/9/2025	Books	Ingram	10.58
124738	87650886	5/9/2025	Books	Ingram	15.64
124738	87650884	5/9/2025	Books	Ingram	18.06
124738	87650881	5/9/2025	Books	Ingram	17.38
124738	87650882	5/9/2025	Books	Ingram	17.94
124738	87650885	5/9/2025	Books	Ingram	37.22
124738	87650889	5/9/2025	Books	Ingram	16.12
124738	87650888	5/9/2025	Books	Ingram	34.67
124738	87650894	5/9/2025	Books	Ingram	12.91
124738	87650890	5/9/2025	Books	Ingram	17.10
124738	87650892	5/9/2025	Books	Ingram	10.75
124739	043025	5/9/2025	April Mileage 40.8 Miles X \$.70 = \$28.56	Kat Berge	28.56
124740	050225	5/9/2025	Mileage - 04/01 - 05/02/25	Kayla Nessmann	61.18
124741	H04212025	5/9/2025	K-9 Certification	Kevin Sheldahl	350.00
124742	1241	5/9/2025	Extracurricular Class park and rec or community class - Annie	KidStage	1,950.00
124743	175605	5/9/2025	Sanitary Manhole Cover	Neenah Foundry Company	300.00
124744	2151145	5/9/2025	NetSuite SuiteSuccess Financials First Std Cloud	Oracle NetSuite	7,748.85
124745	043025	5/9/2025	County Court Share - April 2025	Outagamie County Treasurer	850.83
124746	2251107	5/9/2025	Floor Patch/Repair - DB Concession	Peters Concrete Company	172.00
124747	2732030-00	5/9/2025	Athletic Fields Landscaping	Reinders Inc.	21.82
124747	2732052-00	5/9/2025	Athletic Fields EC Grow	Reinders Inc.	800.00
124748	001605	5/9/2025	PD Flowers for Planter	Reynebeau Floral & Greenhouses	194.73
124748	001648	5/9/2025	Flowers for Planters	Reynebeau Floral & Greenhouses	304.55
124749	88264	5/9/2025	CE Landfill Services	Robert E Lee & Assoc. Inc	1,141.07
124750	33390	5/9/2025	Security Deposit Refund - Less Garbage Fee	Samantha Quella	150.00

Check #	Bills Paid	Date	Class Line Description	Addressee	A m o u n t Paid
124751	043025	5/9/2025	State Court Share - April 2025	State of Wisconsin	3,089.80
124752	7308	5/9/2025	2025 Spring Muskrat Trapping - 6 Ponds	Suburban Wildlife Solutions LLC	3,598.00
124753	TANN Incentive	5/9/2025	TIF Incentive 1 of 1	TANN Investment LLC	127,000.00
124754	65060	5/9/2025	Grignon Mansion Security Monitoring	TECC Security Systems, Inc.	450.24
124755	205550-202503-1	5/9/2025	TLO - March	TransUnion Risk and Alternative Data Solutions Inc	75.00
124756	I03-0421-49735	5/9/2025	Door Stops	Tri City Glass & Door	230.82
124757	191783873	5/9/2025	Eye Wash Stations - Saline	Uline	1,093.70
124758	I20127	5/9/2025	Firecracker Porta Potty	VandenPlas Portable Solutions, LLC	570.00
124758	120142	5/9/2025	Konkapot Trail/Portable	VandenPlas Portable Solutions, LLC	82.00
124759	5458658018	5/9/2025	Gas Service - April	We Energies	823.82
124759	5457309452	5/9/2025	Gas Service - April	We Energies	279.15
124759	5456370811	5/9/2025	5306	We Energies	148.94
124759	5456691284	5/9/2025	Gas Service - April	We Energies	52.44
124759	5457287484	5/9/2025	April Gas Service	We Energies	513.57
124759	5456596387	5/9/2025	Gas Service - April	We Energies	185.86
124759	5456051435	5/9/2025	Gas Service - April	We Energies	2,462.60
124759	5457283251	5/9/2025	Gas Service - April	We Energies	29.12
124760	CS6299	5/9/2025	Refund Pavilion Rental Fee	Xee Xiong	50.00
00000404/1	050825	5/12/2025	05/08/25 Payroll, 05/08/25 Payroll	M i s s i o n S q u a r e Retirement	21,719.99
00000405/1	050625	5/12/2025	Rent - May 2025, Maintenance - May 2025	Grand Kakalin LLC	21,176.00
00000405/2	042525 500312-00	5/12/2025	Water, Sewer, & Electric	Kaukauna Utilities	17.54
00000405/2	500364-00 042525	5/12/2025	Water, Sewer, & Electric	Kaukauna Utilities	330.07
00000405/2	310902-00 042525	5/12/2025	Water, Sewer, & Electric	Kaukauna Utilities	16.55
00000405/2	410785-00 042525	5/12/2025	Water, Sewer, & Electric	Kaukauna Utilities	21.11
00000405/2	550060-01 042525	5/12/2025	Emergency Siren Cty Rd J	Kaukauna Utilities	25.19
00000405/2	500340-01 042525	5/12/2025	Water, Sewer, & Electric	Kaukauna Utilities	27.31
00000405/2	391620-02 042525	5/12/2025	Water, Sewer, & Electric	Kaukauna Utilities	50.55
00000405/2	551035-00 042525	5/12/2025	Cty Rd J Sewer Lift Station	Kaukauna Utilities	178.54
00000405/2	460192-00 042525	5/12/2025	Water, Sewer, & Electric	Kaukauna Utilities	10.78
00000405/2	500248-00 042525	5/12/2025	Water, Sewer, & Electric	Kaukauna Utilities	31.89
00000405/2	452210-00 042525	5/12/2025	CE Lift Pump	Kaukauna Utilities	233.87
00000405/2	332585-01 042525	5/12/2025	Emergency Siren - Lafollette Park	Kaukauna Utilities	18.15
00000405/2	403066-00 042525	5/12/2025	Water, Sewer, & Electric	Kaukauna Utilities	19.74
00000405/2	500342-01 042525	5/12/2025	Grignon Mansion	Kaukauna Utilities	27.58
00000405/2	311674-00 042525	5/12/2025	Water, Sewer, & Electric	Kaukauna Utilities	29.04
00000405/2	500249-00 042525	5/12/2025	Water, Sewer, & Electric	Kaukauna Utilities	31.65
00000405/2	380721-00 042525	5/12/2025	Water, Sewer, & Electric	Kaukauna Utilities	54.16
00000405/2	403061-01 042525	5/12/2025	Water, Sewer, & Electric	Kaukauna Utilities	92.50
00000405/2	331391-02 042525	5/12/2025	Water, Sewer, & Electric	Kaukauna Utilities	119.13
00000405/2	500341-01 042525	5/12/2025	Water, Sewer, & Electric	Kaukauna Utilities	168.84
00000405/2	403062-00 042525	5/12/2025	Water, Sewer, & Electric	Kaukauna Utilities	253.00
00000405/2	403075-00 042525	5/12/2025	Water, Sewer, & Electric	Kaukauna Utilities	16.48
00000405/2	350376-00 042525	5/12/2025	10th St Lift Station	Kaukauna Utilities	62.06

Check #	Bills Paid	Date	Class	Line Description	Addressee	A m o u n t Paid
00000405/2	332580-00 042525	5/12/2025		Water, Sewer, & Electric	Kaukauna Utilities	181.81
00000405/2	310903-00 042525	5/12/2025		Water, Sewer, & Electric	Kaukauna Utilities	18,913.56
00000405/2	421955-05 042525	5/12/2025		Water, Sewer, & Electric	Kaukauna Utilities	26.14
00000405/2	452198-00 042525	5/12/2025		Water, Sewer, & Electric	Kaukauna Utilities	26.56
00000405/2	452204-00 042525	5/12/2025		Water, Sewer, & Electric	Kaukauna Utilities	34.12
00000405/2	390980-00 042525	5/12/2025		Water, Sewer, & Electric	Kaukauna Utilities	37.34
00000405/2	312212-00 042525	5/12/2025		Water, Sewer, & Electric	Kaukauna Utilities	47.90
00000405/2	490122-00 042525	5/12/2025		Water, Sewer, & Electric	Kaukauna Utilities	252.81
00000405/2	441511-00 042525	5/12/2025		Water, Sewer, & Electric	Kaukauna Utilities	16.53
00000405/2	452921-00 042525	5/12/2025		Lehrer Landfill	Kaukauna Utilities	16.79
00000405/2	403065-00 042525	5/12/2025		Water, Sewer, & Electric	Kaukauna Utilities	506.34
00000405/2	500114-01 042525	5/12/2025		Water, Sewer, & Electric	Kaukauna Utilities	945.72
00000405/2	352197-00 042525	5/12/2025		Bel Air Ct Sewer Lift Station	Kaukauna Utilities	37.59
00000405/2	454115-00 042525	5/12/2025		Water, Sewer, & Electric	Kaukauna Utilities	131.76
00000405/2	500890-00 042525	5/12/2025		Sherry Lane Sewer Lift	Kaukauna Utilities	390.40
00000405/2	500380-00 042525	5/12/2025		Augustine St Sewer Lift	Kaukauna Utilities	814.40
00000405/3	050225	5/12/2025		Active Employees - June 2025, Retirees - June 2025	Securian Financial Group, Inc.	2,808.45
00000405/4	DBS45855785	5/12/2025		05/08/25 Payroll, 05/08/25 Payroll	Diversified Benefit Services, Inc (DBS) (ACH)	8,125.39
00000405/5	IAFF45855785	5/12/2025		05/08/25 Payroll	Fire Association Local 1594	622.72
00000405/6	KPPA45855785	5/12/2025		5/08/25 Payroll	Police Association	696.00
00000405/7	PEL45855785	5/12/2025		05/08/25 Payroll	Pelion Benefits, Inc (SSA)	1,708.31
00000405/8	1299	5/12/2025		Budget Module Implementation - First Installment	Exprtly Corporation	11,000.00
<b>Total</b>						<b>575,810.79</b>

## Fire Report - April 2025

**Incident Type: Fire**

Code - Description	Number of Runs	Year to Date
100 - Fire, Other	1	3
111 - Building Fire	1	5
113 - Cooking Fire, Confined to Container	0	1
131 - Passenger Vehicle Fire	1	1
143 - Grass Fire	0	1
151 - Outside Rubbish, Trash or Waste Fire	0	1
<b>Total</b>	<b>3</b>	<b>12</b>

**Incident Type: Rescue & Emergency Medical Services**

Code - Description	Number of Runs	Year to Date
321 - EMS Call	116	513
322 - Motor Vehicle Accident with Injuries	2	4
323 - Motor Vehicle/Pedestrian Accident	0	2
324 - Motor Vehicle Accident With No Injuries	1	1
365 - Watercraft Rescue	0	1
<b>Total</b>	<b>119</b>	<b>521</b>

**Incident Type: Hazardous Condition (No Fire)**

Code - Description	Number of Runs	Year to Date
412 - Gas Leak (natural gas or LPG)	0	4
422 - Chemical Spill or Leak	0	1
424 - Carbon Monoxide Incident	0	2
440 - Electrical Wiring/Equipment Problem, Other	0	1
442 - Overheated Motor	0	1
444 - Power Line Down	1	1
445 - Arcing, Shorted Electrical Equipment	0	1
463 - Vehicle Accident, General Cleanup	1	4
<b>Total</b>	<b>2</b>	<b>15</b>

**Incident Type: Service Call**

Code - Description	Number of Runs	Year to Date
500 - Service Call, Other	2	4
510 - Person in Distress, Other	0	1
511 - Lock-Out	2	6
520 - Water Problem, Other	1	2
531 - Smoke or Odor Removal	0	1
542 - Animal Rescue	0	1
551 - Assist Police or Other Governmental Agency	1	1
<b>Total</b>	<b>6</b>	<b>16</b>

## Fire Report - April 2025

**Incident Type: Good Intent Call**

Code - Description	Number of Runs	Year to Date
600 - Good Intent Call, Other	1	12
611 - Dispatched and Canceled Enroute	3	12
650 - Steam, Other Gas Mistaken for Smoke, Other	1	1
651 - Smoke Scare, Odor of Smoke	0	1
<b>Total</b>	<b>5</b>	<b>26</b>

**Incident Type: False Alarm & False Call**

Code - Description	Number of Runs	Year to Date
700 - False Alarm or False Call, Other	0	2
733 - Smoke Detector Activation Due to Malfunction	1	2
735 - Alarm System Sounded Due to Malfunction	1	8
741 - Sprinkler Activation, No Fire - Unintentional	0	3
743 - Smoke Detector Activation, No Fire - Unintentional	0	3
745 - Alarm System Activation, No Fire - Unintentional	2	14
746 - Carbon Monoxide Detector Activation, No CO	2	6
<b>Total</b>	<b>6</b>	<b>38</b>

**Incident Type: Special Incident Type**

Code - Description	Number of Runs	Year to Date
911 - Citizen Complaint	1	2
<b>Total</b>	<b>1</b>	<b>2</b>
<b>Grand Total</b>	<b>142</b>	<b>630</b>

**Fire Inspection Summary**

	Completed This Month	Year to Date
Inspections Completed	90	321
Violations Found	1	9
Violations Corrected	3	9

# Kaukauna Fire Department

## Ambulance Report - April 2025

Item 3.o.

Runs by Municipality		
City / Village / Town	Number of Runs	Year to Date
City of Kaukauna	111	486
Village of Combined Locks	11	43
Total	122	529

Runs by County		
County	Number of Runs	Year to Date
Outagamie	122	529
Total	122	529

Runs by Disposition		
Disposition	Number of Runs	Year to Date
Patient Treated, Transported by Kaukauna Fire	84	368
Patient Treated, Released	15	56
Patient Evaluated, No Treatment/Transport Required	15	73
Patient Dead at Scene - No Resuscitation Attempted, No Transport	1	10
Canceled Prior to Arrival	3	8
Canceled on Scene No Patient Contact	1	5
Patient Refused Evaluation/Care, No Transport	2	6
Canceled on Scene No Patient Found	1	2
Standby-Public Safety, Fire, or EMS Operational Support Provided	0	1
Total	122	529

Runs by Ambulance		
Primary Unit	Number of Runs	Year to Date
First Out Ambulance	105	456
Second Out Ambulance	16	69
Third Out Ambulance	1	4
Engine Company	0	0
Total	122	529

Mutual Aid		
	Number of Runs	Year to Date
Provided	0	0
Received	0	1

Police calls generated by:		YTD
911 call	182	739
Officer initiated	808	2,623
Called general phone number	251	1,001
<b>TOTAL</b>	<b>1,241</b>	<b>4,363</b>
<b>Breakdown of calls:</b>		
ABANDONED VEHICLE	1	6
ACCIDENT	30	116
ALARMS	16	59
ALCOHOL OFFENSE	0	2
ANIMAL	31	88
ARSON	0	0
ASSISTS	95	381
ASSAULT	1	3
BURGLARY	2	3
CIVIL PROCESS	0	0
CRIME PREVENTION	148	534
DAMAGE TO PROPERTY	3	17
DISTURBANCES	25	87
DOMESTIC	0	9
DRUGS	5	26
FIRE CALLS	11	62
FIREWORKS	0	0
FRAUD	8	43
HARASSMENT	10	58
HAZARD	5	33
JUVENILE	16	79
LOCKOUT	13	32
LOST & FOUND	11	35
MEDICAL	89	388
MISSING PERSON	0	3
OPEN DOOR	5	10
OPERATING WHILE INTOXICATED	3	10
ORDINANCE VIOLATIONS	183	246
PARKING	14	37
RECKLESS DRIVE COMPLAINT	31	91
SCHOOL SAFETY	51	205
SEX OFFENSE	3	19
SUICIDE; ATTEMPT, THREAT, COMPLETED	2	11
SUSPICIOUS PERSON, VEHICLE , SITUATION	35	118
THEFT	9	36
TRAFFIC	221	688
TRAFFIC SAFETY	15	35
TRESPASS	0	7
TRUANCY	1	15
VIOLATE COURT ORDER	6	13
WANTED PERSON OR APPREHENSION	4	25
WARNINGS	186	575
WEAPON	0	3
WELFARE CHECK	50	203
911 HANGUP/ASSIST	28	121
<b>total</b>	<b>1,367</b>	<b>4,532</b>
note- the difference between the totals is some calls have mulitple offenses		



**MUNICIPAL JUDGE  
COURT REPORT**

**APRIL**

	<b>2025</b>	<b>2024</b>	<b>2025 CUMULATIVE</b>	<b>2024 CUMULATIVE</b>
FORFEITURES/MUNICIPAL ORDINANCE VIOLATIONS	\$4,945.40	\$7,481.44	\$26,787.67	\$23,623.86
MUNICIPAL COURT COSTS	\$2,112.23	\$3,203.83	\$10,965.99	\$9,497.40
PENALTY SURCHARGES	\$1,258.71	\$2,042.79	\$7,005.92	\$6,537.72
COUNTY JAIL SURCHARGES	\$632.03	\$871.77	\$3,042.86	\$2,687.37
DRIVER IMPROVEMENT SURCHARGES	\$809.76	\$4,202.62	\$6,196.51	\$6,874.63
CRIME LAB/DRUG ENFORCEMENT SURCHARGES	\$820.71	\$1,136.00	\$3,979.96	\$3,515.32
IGNITION INTERLOCK DEVICE SURCHARGE	\$0.00	\$100.00	\$0.00	\$150.00
SAFE RIDE PROGRAM	\$75.00	\$500.00	\$608.00	\$850.00
TOTAL	\$10,653.84	\$19,538.45	\$58,586.91	\$53,736.30

## Clerk-Treasurer Daily Deposit Report

Date	Deposit	Balance	Month of: <i>April</i>
4/1/2025	\$595.00	\$30,832.00	
4/1/2025	\$137.00	\$30,237.00	
4/1/2025	\$100.00	\$30,100.00	
4/2/2025	\$2,631.31	\$32,631.31	
4/3/2025	\$218,859.92	\$248,934.92	
4/3/2025	\$75.00	\$30,075.00	
4/4/2025	\$11,660.55	\$42,088.55	
4/4/2025	\$428.00	\$30,428.00	
4/7/2025	\$2,650.67	\$32,725.67	
4/7/2025	\$75.00	\$30,075.00	
4/8/2025	\$8,027.31	\$42,366.61	
4/8/2025	\$2,678.80	\$34,339.30	
4/8/2025	\$1,595.50	\$31,660.50	
4/8/2025	\$65.00	\$30,065.00	
4/9/2025	\$1,189.00	\$32,030.60	
4/9/2025	\$841.60	\$30,841.60	
4/10/2025	\$1,275.50	\$31,530.50	
4/10/2025	\$255.00	\$30,255.00	
4/11/2025	\$7,685.00	\$37,895.00	
4/11/2025	\$210.00	\$30,210.00	
4/14/2025	\$11,454.15	\$41,964.15	
4/14/2025	\$510.00	\$30,510.00	
4/15/2025	\$13,522.19	\$46,107.19	
4/15/2025	\$2,000.00	\$32,585.00	
4/15/2025	\$390.00	\$30,585.00	
4/15/2025	\$105.00	\$30,195.00	
4/15/2025	\$90.00	\$30,090.00	
4/16/2025	\$880.50	\$31,608.50	
4/16/2025	\$728.00	\$30,728.00	
4/17/2025	\$7,688.99	\$38,756.99	
4/17/2025	\$1,068.00	\$31,068.00	
4/18/2025	\$3,173.13	\$33,253.13	
4/18/2025	\$80.00	\$30,080.00	
4/21/2025	\$23,555.50	\$54,383.50	
4/21/2025	\$828.00	\$30,828.00	
4/22/2025	\$4,000.00	\$37,979.43	
4/22/2025	\$2,806.34	\$33,979.43	
4/22/2025	\$750.00	\$31,173.09	
4/22/2025	\$355.00	\$30,423.09	
4/22/2025	\$68.09	\$30,068.09	
4/23/2025	\$8,000.00	\$43,055.05	
4/23/2025	\$4,382.75	\$35,055.05	
4/23/2025	\$483.00	\$30,672.30	
4/23/2025	\$189.30	\$30,189.30	

4/24/2025	\$419.50	\$30,529.50
4/24/2025	\$110.00	\$30,110.00
4/25/2025	\$1,865.50	\$31,995.50
4/25/2025	\$130.00	\$30,130.00
4/28/2025	\$6,317.80	\$89,852.45
4/28/2025	\$255.00	\$83,534.65
4/29/2025	\$1,274.30	\$31,593.30
4/29/2025	\$230.00	\$30,319.00
4/29/2025	\$89.00	\$30,089.00
4/30/2025	\$23,422.10	\$57,587.10
4/30/2025	\$4,000.00	\$34,165.00
4/30/2025	\$165.00	\$30,165.00

*Note: This deposit report includes all cash and checks that were handled/receipted in the clerk's office and deposited at close of business for the month indicated on the top of report*

Application ID	Permit number	Municipal address
US-WI38800-B-2025-368	KU-2025-325	100 E KELSO RD
US-WI38800-B-2025-278	KU-2025-240	3011 LAWE ST
US-WI38800-B-2025-362	KU-2025-322	310 W WISCONSIN AV
US-WI38800-B-2025-379	KU-2025-331	908 LAUREL LA
US-WI38800-B-2025-366	KU-2025-321	2070 RED FOX LA
US-WI38800-B-2025-378	KU-2025-330	520 DIEDRICH ST
US-WI38800-B-2025-371	KU-2025-326	635 BUCHANAN RD
US-WI38800-B-2025-365	KU-2025-320	2080 RED FOX LA
US-WI38800-B-2025-364	KU-2025-319	2080 WHITE DOVE LA
US-WI38800-B-2025-363	KU-2025-318	2050 WHITE DOVE LA
US-WI38800-B-2025-360	KU-2025-316	2030 RED FOX LA
US-WI38800-B-2025-384	KU-2025-334	402 BRILL ST
US-WI38800-B-2025-356	KU-2025-312	2021 WHITE DOVE LA
US-WI38800-B-2025-355	KU-2025-311	2021 WHITE DOVE LA
US-WI38800-B-2025-227	KU-2025-282	3400 SNOW GOOSE WAY
US-WI38800-B-2025-377	KU-2025-329	523 WHITNEY ST
US-WI38800-B-2025-354	KU-2025-310	2021 WHITE DOVE LA
US-WI38800-B-2025-358	KU-2025-314	2030 RED FOX LA
US-WI38800-B-2025-353	KU-2025-309	2021 WHITE DOVE LA
US-WI38800-B-2025-361	KU-2025-315	2030 RED FOX LA
US-WI38800-B-2025-349	KU-2025-307	1200 MALONEY RD
US-WI38800-B-2025-359	KU-2025-317	2030 RED FOX LA
US-WI38800-B-2025-357	KU-2025-313	2021 WHITE DOVE LA
US-WI38800-B-2025-290	KU-2025-249	1020 EVERGREEN DR
US-WI38800-B-2025-352	KU-2025-308	2050 WHITE DOVE LA
US-WI38800-B-2025-369	KU-2025-323	1800 CROOKS AV
US-WI38800-B-2025-387	KU-2025-335	309 W WISCONSIN AV
US-WI38800-B-2025-390	KU-2025-336	902 DESNOYER ST
US-WI38800-B-2025-397	KU-2025-345	1335 BENS WAY
US-WI38800-B-2025-382	KU-2025-333	1305 BENS WAY
US-WI38800-B-2025-398	KU-2025-346	1340 BENS WAY
US-WI38800-B-2025-381	KU-2025-332	1350 BENS WAY
US-WI38800-B-2025-321	KU-2025-355	2050 WHITE DOVE LA
US-WI38800-B-2025-145	KU-2025-357	3400 BECKETT LA
US-WI38800-B-2025-410	KU-2025-360	1270 BENS WAY
US-WI38800-B-2025-409	KU-2025-361	1310 BENS WAY
US-WI38800-B-2025-412	KU-2025-358	103 E MORNINGSIDE DR
US-WI38800-B-2025-323	KU-2025-356	2080 WHITE DOVE LA
US-WI38800-B-2025-400	KU-2025-349	2000 WHITE DOVE LA
US-WI38800-B-2025-408	KU-2025-362	1330 BENS WAY
US-WI38800-B-2025-414	KU-2025-363	2027 RED FOX LA
US-WI38800-B-2025-417	KU-2025-366	2091 WHITE DOVE LN
US-WI38800-B-2025-401	KU-2025-348	2061 RED FOX LA
US-WI38800-B-2025-422	KU-2025-371	2061 RED FOX LA
US-WI38800-B-2025-403	KU-2025-351	2060 RED FOX LA

US-WI38800-B-2025-420	KU-2025-369	2091 WHITE DOVE LN
US-WI38800-B-2025-419	KU-2025-368	2091 WHITE DOVE LN
US-WI38800-B-2024-22023	KU-2025-344	2081 ANTELOPE TR
US-WI38800-B-2025-416	KU-2025-365	2091 WHITE DOVE LN
US-WI38800-B-2025-415	KU-2025-364	2021 RED FOX LA
US-WI38800-B-2025-421	KU-2025-370	533 LINDA CT
US-WI38800-B-2025-404	KU-2025-352	2060 RED FOX LA
US-WI38800-B-2025-402	KU-2025-350	2060 RED FOX LA
US-WI38800-B-2025-405	KU-2025-353	2060 RED FOX LA
US-WI38800-B-2025-406	KU-2025-354	2060 RED FOX LA
US-WI38800-B-2025-418	KU-2025-367	2091 WHITE DOVE LN
US-WI38800-B-2025-392	KU-2025-337	30 ASH GROVE PL
US-WI38800-B-2025-143	KU-2025-135	302 OAK GROVE RD
US-WI38800-B-2025-432	KU-2025-380	152 GRANT ST
US-WI38800-B-2025-372	KU-2025-386	2210 WHITE DOVE LA
US-WI38800-B-2025-436	KU-2025-390	909 E HYLAND AV KAUKAUNA WI 54130
US-WI38800-B-2025-465	KU-2025-406	1010 KENNETH AV
US-WI38800-B-2025-457	KU-2025-399	2061 RED FOX LA
US-WI38800-B-2025-443	KU-2025-389	2103 BADGER RD
US-WI38800-B-2025-447	KU-2025-394	2027 RED FOX LA
US-WI38800-B-2025-441	KU-2025-387	1305 BENS WAY
US-WI38800-B-2025-438	KU-2025-383	1355 BENS WAY
US-WI38800-B-2025-462	KU-2025-404	115 W NINTH ST
US-WI38800-B-2025-455	KU-2025-398	2081 RED FOX LA
US-WI38800-B-2025-442	KU-2025-388	1350 BENS WAY
US-WI38800-B-2025-448	KU-2025-395	2027 RED FOX LA
US-WI38800-B-2025-389	KU-2025-343	831 SETTER DR
US-WI38800-B-2025-439	KU-2025-384	1200 MALONEY RD
US-WI38800-B-2025-469	KU-2025-410	1503 HILLCREST DR
US-WI38800-B-2025-429	KU-2025-378	2044 WHITE DOVE LA
US-WI38800-B-2025-424	KU-2025-373	2040 WHITE DOVE LA
US-WI38800-B-2025-427	KU-2025-376	2044 WHITE DOVE LA
US-WI38800-B-2025-456	KU-2025-400	220 KLEIN ST
US-WI38800-B-2025-471	KU-2025-411	1104 JOYCE ST
US-WI38800-B-2025-473	KU-2025-412	209 E SEVENTEENTH ST
US-WI38800-B-2025-428	KU-2025-377	2044 WHITE DOVE LA
US-WI38800-B-2025-430	KU-2025-379	2044 WHITE DOVE LA
US-WI38800-B-2025-425	KU-2025-372	2040 WHITE DOVE LA
US-WI38800-B-2025-426	KU-2025-374	2040 WHITE DOVE LA
US-WI38800-B-2025-423	KU-2025-375	2040 WHITE DOVE LA
US-WI38800-B-2025-395	KU-2025-342	821 SETTER DR
US-WI38800-B-2025-476	KU-2025-414	2017 RED FOX LA
US-WI38800-B-2025-481	KU-2025-419	2060 WHITE DOVE LA
US-WI38800-B-2025-478	KU-2025-416	2060 WHITE DOVE LA
US-WI38800-B-2025-480	KU-2025-418	2060 WHITE DOVE LA
US-WI38800-B-2025-477	KU-2025-415	2060 WHITE DOVE LA
US-WI38800-B-2025-479	KU-2025-417	2060 WHITE DOVE LA

US-WI38800-B-2025-440	KU-2025-385	1800 CROOKS AV
US-WI38800-B-2025-396	KU-2025-341	811 SETTER DR
US-WI38800-B-2025-494	KU-2025-427	1512 STAFFORD LA
US-WI38800-B-2025-491	KU-2025-426	918 ROOSEVELT ST
US-WI38800-B-2025-488	KU-2025-425	3420 HAAS RD

**Legal address**

LOT 1 CSM 7218  
 LOT 1 CSM 7835  
 LAWE MEADE BLACK ADDN LOT 10 BLK 24 11532M40  
 LOT 37 RAVINIA COURTS  
 LOT 13 BLUE STEM WEST  
 JOHN P DIEDRICH SUBD LOT 17 BLK 2  
 BRILL & SCHUBRINGS PLAT COM 815FT NELY OF INTRS C/L HY K & W/L LOT 3 N60D E65FT S200FT S60D W65FT N2  
 LOT 14 BLUE STEM WEST  
 LOT 42 BLUE STEM WEST  
 LOT 40 BLUE STEM WEST  
 LOT 7 BLUE STEM WEST  
 LOT 11 AND 12 OF FRED FELIX WETTENGEL SUBD LESS S110FT & LESS SOLD CITY LOT 12 & PARCEL IN GOV LOT 1 C  
 LOT 52 BLUE STEM WEST  
 LOT 52 BLUE STEM WEST  
 LOT 82 BLUE STEM MEADOWS 3  
 J & P BRILLS PLAT LOT 6 BLK 2  
 LOT 52 BLUE STEM WEST  
 LOT 7 BLUE STEM WEST  
 LOT 52 BLUE STEM WEST  
 LOT 7 BLUE STEM WEST  
 CSM 323 LOT 1 & NWLY175FT LOT 2 (PLATTED OUT OF PRT LOTS 2 & 3 CITY OF KAUKAUNA INDUSTRIAL PARK NO.  
 LOT 7 BLUE STEM WEST  
 LOT 52 BLUE STEM WEST  
 LOT 2 CSM 8620  
 LOT 40 BLUE STEM WEST  
 CSM 68 PARCEL A & PRT PARCEL B DESC AS FOLL: BEG NW COR PARCEL B S100FT E50FT N50FT E100FT N50FT W1  
 STOVEKIN PLAT LOT 3 BLK 5 & LOT 4 LESS 30FT BLK 5  
 NEILSON ADDN LOT 16 BLK 4  
 LOT 102 HURKMAN HEIGHTS 4  
 LOT 105 HURKMAN HEIGHTS 4  
 LOT 85 HURKMAN HEIGHTS 4  
 LOT 86 HURKMAN HEIGHTS 4  
 LOT 40 BLUE STEM WEST  
 LOT 99 BLUE STEM MEADOWS 3  
 LOT 80 HURKMAN HEIGHTS 4  
 LOT 82 HURKMAN HEIGHTS 4  
 FIELDCREST SUBDIVISION LOT 3  
 LOT 42 BLUE STEM WEST  
 LOT 29 BLUE STEM WEST  
 LOT 84 HURKMAN HEIGHTS 4  
 LOT 22 BLUE STEM WEST  
 LOT 4 CSM 8711  
 LOT 16 BLUE STEM WEST  
 LOT 16 BLUE STEM WEST  
 LOT 12 BLUE STEM WEST

LOT 4 CSM 8711  
 LOT 4 CSM 8711  
 WILDLIFE HEIGHTS LOT 114  
 LOT 4 CSM 8711  
 LOT 24 BLUE STEM WEST  
 THELEN ESTATES LOT 4 LESS E10 FT & E15FT LOT 3  
 LOT 12 BLUE STEM WEST  
 LOT 12 BLUE STEM WEST  
 LOT 12 BLUE STEM WEST  
 LOT 12 BLUE STEM WEST  
 LOT 4 CSM 8711  
 LOT 16 ASH GROVE ESTATES  
 NEW PROSPERITY CENTER LOT 5 #1709791 THRU #1709794 LESS CSM 8254  
 BLACK PLAT OF PRT PC #33 LOT 14 BLK B  
 LOT 107 BLUE STEM MEADOWS 3  
 SUBD PC 35 ASSES PLT COM INTRS E/L DUCHARME ST N/L HY 41 ALG HY 41 200FT BEG CONT ALG N/L HY 60FT NV  
 JOS. KLEIN ADDN LOTS 1 & 2 BLK 1  
 LOT 16 BLUE STEM WEST  
 CSM 6253 LOT 1 (PLATTED OUT OF PRT LOT 11 INDUSTRIAL PARK NO 1) 2.19AC M/L 15860M44  
 LOT 22 BLUE STEM WEST  
 LOT 105 HURKMAN HEIGHTS 4  
 LOT 100 HURKMAN HEIGHTS 4  
 LEDYARD PLAT LOT 4 BLK 32  
 LOT 15 BLUE STEM WEST  
 LOT 86 HURKMAN HEIGHTS 4  
 LOT 22 BLUE STEM WEST  
 LOT 92 HURKMAN HEIGHTS 4  
 CSM 323 LOT 1 & NWLY175FT LOT 2 (PLATTED OUT OF PRT LOTS 2 & 3 CITY OF KAUKAUNA INDUSTRIAL PARK NO.  
 HILLCREST VIEW CONDOMINIUMS UNIT 1 & 50% INT IN COMMON AREAS  
 LOT 39 BLUE STEM WEST  
 LOT 38 BLUE STEM WEST  
 LOT 39 BLUE STEM WEST  
 JOS KLEINS ADDN LOT 1 BLK 9 16387M24  
 D S K HYLAND HEIGHTS LOT 62  
 B.D. TRUYMAN SUB W82FT OF E142 FT OF LOT 1 BLK 2 ALSO PRT LY S & ADJ TO SAID PAR LOT A GOV LOT 5 ALSO I  
 LOT 39 BLUE STEM WEST  
 LOT 39 BLUE STEM WEST  
 LOT 38 BLUE STEM WEST  
 LOT 38 BLUE STEM WEST  
 LOT 38 BLUE STEM WEST  
 LOT 93 HURKMAN HEIGHTS 4  
 LOT 25 BLUE STEM WEST  
 LOT 41 BLUE STEM WEST  
 LOT 41 BLUE STEM WEST  
 LOT 41 BLUE STEM WEST  
 LOT 41 BLUE STEM WEST  
 LOT 41 BLUE STEM WEST



CSM 68 PARCEL A & PRT PARCEL B DESC AS FOLL: BEG NW COR PARCEL B S100FT E50FT N50FT E100FT N50FT W1  
LOT 94 HURKMAN HEIGHTS 4  
SECOND ADDITION TO WINCHESTER PARK LOT 48  
THILMANY PLAT LOT 5 BLK 4  
LOT 67 BLUE STEM MEADOWS 3

Property ID	Category	Work type	Work target
322111701	Signs	New	Wall Sign
322097901	Electrical	Remodel	Underground
321033400	Residential building	Repair	Single-family dwelling
323139100	Other structures	New	Fence
325121300	HVAC	New	Furnace
321073000	Electrical	Repair	Service
323110201	Storm Sewer/ Waters / Sanitary laterals	Replacement	Water, storm and sanitary
325121400	HVAC	New	Furnace
325124200	Storm Sewer/ Waters / Sanitary laterals	New	Water, storm and sanitary
325124000	Storm Sewer/ Waters / Sanitary laterals	New	Water, storm and sanitary
325120700	HVAC	New	Ductwork
323079500	Residential building	Repair	Single-family dwelling
325125200	Residential building	New	Single-family dwelling
325125200	Plumbing	New	Municipal connection
325118083	Accessory structures	New	Shed
323014600	Other structures	New	Fence
325125200	HVAC	New	Furnace
325120700	Residential building	New	Single-family dwelling
325125200	Electrical	New	Underground
325120700	Plumbing	New	Other
322090800	Commercial building	Addition	Other
325120700	Electrical	New	Service
325125200	Storm Sewer/ Waters / Sanitary laterals	New	Water, storm and sanitary
322095504	Commercial building	New	Other
325124000	HVAC	New	Furnace
324047300	Commercial building	New	Restaurant, Bar, etc.
321050100	Other structures	Remodel	Other
322052100	Residential building	Repair	Single-family dwelling
322108577	Storm Sewer/ Waters / Sanitary laterals	New	Water, storm and sanitary
322108580	Residential building	New	Single-family dwelling
322108560	Storm Sewer/ Waters / Sanitary laterals	New	Water, storm and sanitary
322108561	Residential building	New	Single-family dwelling
325124000	Residential building	New	Single-family dwelling
325118138	Storm Sewer/ Waters / Sanitary laterals	New	Water, storm and sanitary
322108555	Storm Sewer/ Waters / Sanitary laterals	New	Water, storm and sanitary
322108557	Storm Sewer/ Waters / Sanitary laterals	New	Water, storm and sanitary
324072300	Accessory structures	New	Deck
325124200	Residential building	New	Single-family dwelling
325122900	HVAC	New	Furnace
322108559	Storm Sewer/ Waters / Sanitary laterals	New	Water, storm and sanitary
325122200	Storm Sewer/ Waters / Sanitary laterals	New	Water, storm and sanitary
325118169	HVAC	New	Furnace
325121600	Residential building	New	Single-family dwelling
325121600	Storm Sewer/ Waters / Sanitary laterals	New	Water, storm and sanitary
325121200	HVAC	New	Furnace

325118169	Storm Sewer/ Waters / Sanitary laterals	New	Water, storm and sanitary
325118169	Residential building	New	Single-family dwelling
325104000	Plumbing	New	Municipal connection
325118169	Electrical	New	Underground
325122400	Storm Sewer/ Waters / Sanitary laterals	New	Water, storm and sanitary
323118200	Electrical	Remodel	Open Frame
325121200	Plumbing	New	Municipal connection
325121200	Electrical	New	Underground
325121200	Residential building	New	Single-family dwelling
325121200	Storm Sewer/ Waters / Sanitary laterals	New	Water, storm and sanitary
325118169	Plumbing	New	Municipal connection
323166418	Other structures	New	Fence
322112102	Signs	New	Other
322007600	Storm Sewer/ Waters / Sanitary laterals	Replacement	Sanitary
325118146	Other structures	New	Fence
322074300	Signs	New	Wall Sign
323026300	Other structures	New	Fence
325121600	HVAC	New	Heating
322091701	Commercial building	Addition	Other
325122200	Electrical	New	Underground
322108580	Storm Sewer/ Waters / Sanitary laterals	New	Water, storm and sanitary
322108575	Storm Sewer/ Waters / Sanitary laterals	New	Water, storm and sanitary
323055400	Plumbing	Remodel	Other
325121500	HVAC	New	Heating
322108561	Storm Sewer/ Waters / Sanitary laterals	New	Water, storm and sanitary
325122200	HVAC	New	Furnace
322108567	Residential building	New	Single-family dwelling
322090800	Plumbing	New	Other
325028800	Driveway/Culvert	Improve existing	Residential
325123900	HVAC	New	Ductwork
325123800	Electrical	New	Panel
325123900	Residential building	New	Single-family dwelling
323035700	Accessory structures	Remodel	Porch
321084300	Residential building	Remodel	Single-family dwelling
324053501	Accessory structures	Remodel	Garage
325123900	Electrical	New	Panel
325123900	Plumbing	New	Municipal connection
325123800	HVAC	New	Ductwork
325123800	Plumbing	New	Municipal connection
325123800	Residential building	New	Single-family dwelling
322108568	Residential building	New	Single-family dwelling
325122500	Storm Sewer/ Waters / Sanitary laterals	New	Water, storm and sanitary
325124100	Storm Sewer/ Waters / Sanitary laterals	New	Water, storm and sanitary
325124100	HVAC	New	Furnace
325124100	Residential building	New	Single-family dwelling
325124100	Electrical	New	Underground
325124100	Plumbing	New	Municipal connection

324047300	Plumbing	New	Other
322108569	Residential building	New	Single-family dwelling
325040400	Plumbing	Replacement	Water Heater
322059400	Plumbing	Replacement	Water Heater
325118068	Plumbing	Replacement	Water Heater

Applicant	Owner
Carolyn Moss	Harold Strassler
Michael Cygan	Michael Cygan, Greg Wydeven
Area Waterproofing and Concrete Mark Sturm	Area Waterproofing and Concrete Mark Sturm
dan o'neill	dan o'neill
John Kramer	John Kramer
Chris Hietpas	Chris Hietpas
Kirk Popp	Kirk Popp
John Kramer	John Kramer
Ryan Jelovnik	Ryan Jelovnik
Ryan Jelovnik	Ryan Jelovnik
Ali DeWitt	Ali DeWitt
Alyssa Sprangers	Alyssa Sprangers
Riley Vander Wyst	Riley Vander Wyst
Riley Vander Wyst	Riley Vander Wyst
Jeff Robedeaux	Jeff Robedeaux
Amanda Roohr	Brandon Roohr
Riley Vander Wyst	Riley Vander Wyst
Ali DeWitt	Ali DeWitt
Riley Vander Wyst	Riley Vander Wyst
Ali DeWitt	Ali DeWitt
David OBrien	Lynn Ebben, Jason Sturn
Ali DeWitt	Ali DeWitt
Riley Vander Wyst	Riley Vander Wyst
KEITH DUQUAINE	Janet Duquaine
DIANE LAMERS	Troy Hartl
Excel Engineering	Kari Keller
Chris Schultz	Keith Petersen
Jim Andersen	Kevin Heindel
Ryan Peterson	Scott Dewitt
Arlen Baumann	Arlen Baumann
Ryan Peterson	Scott Dewitt
Arlen Baumann	Arlen Baumann
Troy Hartl	Troy Hartl
Laura Arent	Laura Arent
Chad Schuh	Tom Mchugh
Chad Schuh	Tom Mchugh
Tom Ames	Tom Barbeau
Troy Hartl	Troy Hartl
Shana Shepard	Shana Shepard
Chad Schuh	Tom Mchugh
Andy Parker	Marcus Mquire
Riley Vander Wyst	Riley Vander Wyst
Bryan Renaud	Bryan Renaud
Ryan Peterson	Bryan Renaud
Riley Vander Wyst	Riley Vander Wyst



Riley Vander Wyst  
 Riley Vander Wyst  
 Braden Dornfeld  
 Riley Vander Wyst  
 Andy Parker  
 Paul Schuh  
 Riley Vander Wyst  
 Riley Vander Wyst  
 Riley Vander Wyst  
 Riley Vander Wyst  
 Riley Vander Wyst  
 Ava Paruleski  
 Trent Nolan  
 Kirk Popp  
 Dylan Meyer  
 Magie Wildenberg  
 Carl Van Dera  
 Pat Randerson  
 Jeffrey Stodola  
 Black-Haak Heating  
 Ryan Peterson  
 Joan Klister  
 Mike Fischer  
 Pat Randerson  
 Ryan Peterson  
 Black-Haak Heating  
 Mitchel Nordahl  
 Chad Reader  
 David Kittel  
 Ali DeWitt  
 Ali DeWitt  
 Ali DeWitt  
 Taylor Brigman  
 Andrew Sundling  
 Quincy Armon  
 Ali DeWitt  
 Ali DeWitt  
 Ali DeWitt  
 Ali DeWitt  
 Ali DeWitt  
 Mitchel Nordahl  
 Andy Parker  
 Riley Vander Wyst  
 Riley Vander Wyst  
 Riley Vander Wyst  
 Riley Vander Wyst  
 Riley Vander Wyst

Riley Vander Wyst  
 Riley Vander Wyst  
 Braden Dornfeld  
 Riley Vander Wyst  
 Marcus Mquire  
 Mary Van Wychen  
 Riley Vander Wyst  
 Riley Vander Wyst  
 Riley Vander Wyst  
 Riley Vander Wyst  
 Riley Vander Wyst  
 Ava Paruleski  
 Trent Nolan  
 Kirk Popp  
 Dylan Meyer  
 Magie Wildenberg  
 Carl Van Dera, Scott Conant  
 Bryan Renuad  
 Jesse Effa  
 Marcus McGuire Homes  
 Arlen Baumann  
 Nick Van Handel  
 Adam Schmidt  
 Bryan Renaud  
 Arlen Baumann  
 Marcus McGuire Homes  
 Mitchel Nordahl  
 Chad Reader  
 David Kittel  
 Ali DeWitt  
 Ali DeWitt  
 Ali DeWitt  
 Taylor Brigman  
 Gary Hoerning  
 Quincy Armon  
 Ali DeWitt  
 Ali DeWitt  
 Ali DeWitt  
 Ali DeWitt  
 Ali DeWitt  
 Mitchel Nordahl  
 Marcus Mquire  
 Riley Vander Wyst  
 Riley Vander Wyst  
 Riley Vander Wyst  
 Riley Vander Wyst  
 Riley Vander Wyst

Michael Hodorff  
Mitchel Nordahl  
TUREKS PLUMBING  
TUREKS PLUMBING  
TUREKS PLUMBING

Kari Keller  
Mitchel Nordahl  
TIM NESBITT  
JOSH & HEIDI HILL  
KIM SAXE

Status	Submitted date	Issued date	Issued by	Completion date	Indemnity amount
Permit issued	25-04-03	25-04-03	Dave Kittel	25-04-03	
Permit issued	25-03-13	25-04-03	Brett Jensen		
Permit issued	25-04-02	25-04-04	Brett Jensen	26-04-04	
Permit issued	25-04-04	25-04-04	Dave Kittel	26-04-04	
Permit issued	25-04-01	25-04-04	Brett Jensen	26-04-04	
Permit issued	25-04-04	25-04-04	Brett Jensen	26-04-04	
Permit issued	25-04-03	25-04-04	Brett Jensen	26-04-04	
Permit issued	25-04-01	25-04-04	Brett Jensen	26-04-04	
Permit issued	25-04-01	25-04-04	Brett Jensen	26-04-04	
Permit issued	25-04-01	25-04-04	Brett Jensen	26-04-04	
Permit issued	25-03-31	25-04-07	Brett Jensen	26-04-07	
Permit issued	25-04-07	25-04-07	Brett Jensen	26-04-07	
Permit issued	25-03-30	25-04-07	Brett Jensen	26-04-07	
Permit issued	25-03-30	25-04-07	Brett Jensen	26-04-07	
Permit issued	25-03-22	25-04-07	Dave Kittel	26-04-07	
Permit issued	25-04-04	25-04-07	Brett Jensen	26-04-07	
Permit issued	25-03-30	25-04-07	Brett Jensen	26-04-07	
Permit issued	25-03-31	25-04-07	Brett Jensen	26-04-07	
Permit issued	25-03-30	25-04-07	Brett Jensen	26-04-07	
Permit issued	25-03-31	25-04-07	Brett Jensen	26-04-07	
Permit issued	25-03-28	25-04-07	Dave Kittel	26-04-07	
Permit issued	25-03-31	25-04-07	Brett Jensen	26-04-07	
Permit issued	25-03-30	25-04-07	Brett Jensen	26-04-07	
Permit issued	25-03-15	25-04-08	Brett Jensen	26-04-08	
Permit issued	25-03-29	25-04-08	Brett Jensen	26-04-08	
Permit issued	25-04-02	25-04-08	Brett Jensen	26-04-08	
Permit issued	25-04-07	25-04-08	Brett Jensen	26-04-08	
Permit issued	25-04-09	25-04-09	Brett Jensen	26-04-09	
Permit issued	25-04-10	25-04-10	Brett Jensen	26-04-10	
Permit issued	25-04-06	25-04-10	Brett Jensen	26-04-10	
Permit issued	25-04-10	25-04-10	Brett Jensen	26-04-10	
Permit issued	25-04-06	25-04-10	Brett Jensen	26-04-10	
Permit issued	25-04-10	25-04-11	Brett Jensen	26-04-11	
Permit issued	25-04-11	25-04-11	Brett Jensen		
Permit issued	25-04-11	25-04-11	Brett Jensen	26-04-11	
Permit issued	25-04-11	25-04-11	Brett Jensen	26-04-11	
Permit issued	25-04-11	25-04-11	Brett Jensen	25-04-11	
Permit issued	25-04-10	25-04-11	Brett Jensen	26-04-11	
Permit issued	25-04-10	25-04-11	Brett Jensen	26-04-11	
Permit issued	25-04-11	25-04-11	Brett Jensen	26-04-11	
Permit issued	25-04-12	25-04-14	Brett Jensen	26-04-14	
Permit issued	25-04-13	25-04-14	Brett Jensen	26-04-14	
Permit issued	25-04-10	25-04-14	Brett Jensen	26-04-14	
Permit issued	25-04-14	25-04-14	Brett Jensen	26-04-14	
Permit issued	25-04-10	25-04-14	Brett Jensen	26-04-14	

Permit issued	25-04-13	25-04-14 Brett Jensen	26-04-14
Permit issued	25-04-13	25-04-14 Brett Jensen	26-04-14
Permit issued	25-04-09	25-04-14 Brett Jensen	26-04-14
Permit issued	25-04-13	25-04-14 Brett Jensen	26-04-14
Permit issued	25-04-12	25-04-14 Brett Jensen	26-04-14
Permit issued	25-04-13	25-04-14 Brett Jensen	26-04-14
Permit issued	25-04-10	25-04-14 Brett Jensen	26-04-14
Permit issued	25-04-10	25-04-14 Brett Jensen	26-04-14
Permit issued	25-04-10	25-04-14 Brett Jensen	26-04-14
Permit issued	25-04-10	25-04-14 Brett Jensen	26-04-14
Permit issued	25-04-13	25-04-15 Brett Jensen	25-04-14
Permit issued	25-04-09	25-04-15 Dave Kittel	26-04-15
Permit issued	25-02-07	25-04-15 Adrienne Nelson	26-04-15
Permit issued	25-04-14	25-04-15 Brett Jensen	26-04-15
Permit issued	25-04-15	25-04-17 Adrienne Nelson	26-04-17
Permit issued	25-04-17	25-04-18 Adrienne Nelson	26-04-18
Permit issued	25-04-23	25-04-23 Adrienne Nelson	26-04-23
Permit issued	25-04-21	25-04-23 Brett Jensen	26-04-23
Construction started	25-04-16	25-04-23 Brett Jensen	26-04-23
Permit issued	25-04-17	25-04-23 Brett Jensen	26-04-23
Permit issued	25-04-16	25-04-23 Brett Jensen	26-04-23
Permit issued	25-04-15	25-04-23 Brett Jensen	26-04-23
Permit issued	25-04-23	25-04-23 Brett Jensen	26-04-23
Permit issued	25-04-21	25-04-23 Brett Jensen	26-04-23
Permit issued	25-04-16	25-04-23 Brett Jensen	26-04-23
Permit issued	25-04-17	25-04-23 Brett Jensen	26-04-23
Permit issued	25-04-09	25-04-23 Brett Jensen	26-04-23
Permit issued	25-04-15	25-04-24 Brett Jensen	26-04-24
Permit issued	25-04-24	25-04-24 Brett Jensen	26-04-24
Permit issued	25-04-14	25-04-25 Brett Jensen	26-04-25
Permit issued	25-04-14	25-04-25 Brett Jensen	26-04-25
Permit issued	25-04-14	25-04-25 Brett Jensen	26-04-25
Permit issued	25-04-21	25-04-25 Brett Jensen	26-04-25
Permit issued	25-04-24	25-04-25 Brett Jensen	26-04-25
Permit issued	25-04-25	25-04-25 Brett Jensen	26-04-25
Permit issued	25-04-14	25-04-25 Brett Jensen	26-04-25
Permit issued	25-04-14	25-04-25 Brett Jensen	26-04-25
Permit issued	25-04-14	25-04-25 Brett Jensen	26-04-25
Permit issued	25-04-14	25-04-25 Brett Jensen	26-04-25
Permit issued	25-04-14	25-04-25 Brett Jensen	26-04-25
Permit issued	25-04-09	25-04-28 Brett Jensen	26-04-28
Permit issued	25-04-27	25-04-28 Brett Jensen	26-04-28
Permit issued	25-04-27	25-04-28 Brett Jensen	26-04-28
Permit issued	25-04-27	25-04-28 Brett Jensen	26-04-28
Permit issued	25-04-27	25-04-28 Brett Jensen	26-04-28
Permit issued	25-04-27	25-04-28 Brett Jensen	26-04-28
Permit issued	25-04-27	25-04-28 Brett Jensen	26-04-28

Permit issued	25-04-15	25-04-30 Brett Jensen	26-04-30
Permit issued	25-04-09	25-04-30 Brett Jensen	26-04-30
Permit issued	25-04-29	25-04-30 Brett Jensen	26-04-30
Permit issued	25-04-29	25-04-30 Brett Jensen	26-04-30
Permit issued	25-04-29	25-04-30 Brett Jensen	26-04-30

Review start	Review end	Construction started date	Construction started from inspection
25-04-03	25-04-03		
25-04-03	25-04-03		
25-04-04	25-04-04		
25-04-04	25-04-04		
25-04-04	25-04-04		
25-04-08	25-04-08		
25-04-04	25-04-04		
25-04-04	25-04-04		
25-04-04	25-04-04		
25-04-04	25-04-04		
25-04-07	25-04-07		
25-04-07	25-04-07		
25-04-07	25-04-07		
25-04-07	25-04-07		
25-04-07	25-04-07		
25-04-07	25-04-07		
25-04-07	25-04-07		
25-04-07	25-04-07		
25-04-07	25-04-07		
25-04-07	25-04-07		
25-04-07	25-04-07		
25-04-08	25-04-08		
25-04-08	25-04-08		
25-04-08	25-04-08		
25-04-08	25-04-08		
25-04-09	25-04-09		
25-04-10	25-04-10		
25-04-10	25-04-10		
25-04-10	25-04-10		
25-04-10	25-04-10		
25-04-11	25-04-11		
25-04-11	25-04-11		
25-04-11	25-04-11		
25-04-11	25-04-11		
25-04-11	25-04-11		
25-04-11	25-04-11		
25-04-11	25-04-11		
25-04-11	25-04-11		
25-04-14	25-04-14		
25-04-14	25-04-14		
25-04-14	25-04-14		
25-04-14	25-04-14		
25-04-14	25-04-14		



[illegible]

25-05-01 Foundation wall

25-04-30	25-04-30
25-04-28	25-04-28
25-04-30	25-04-30
25-04-30	25-04-30
25-04-30	25-04-30

**CITY OF KAUKAUNA, WISCONSIN**  
**FINANCIAL STATEMENTS AND**  
**SUPPLEMENTARY INFORMATION**  
**YEAR ENDED DECEMBER 31, 2024**



CPAs | CONSULTANTS | WEALTH ADVISORS

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## INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Council  
City of Kaukauna  
Kaukauna, Wisconsin

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Kaukauna, Wisconsin (the City), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City, as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Emphasis of Matter**

As described in Note 4.F, effective December 31, 2024, the City changed accounting policies related to accounting changes and error corrections by adopting Governmental Accounting Standards Board Statement (GASB Statement) No. 100, *Accounting Changes and Error Corrections*, in 2024. The guidance requires the disclosure of certain accounting changes and error corrections. Our opinions are not modified with respect to this matter.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.



Honorable Mayor and City Council  
City of Kaukauna, Wisconsin

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Honorable Mayor and City Council  
City of Kaukauna, Wisconsin

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the schedules relating to pension and OPEB be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The nonmajor governmental fund combining statements and debt service fund budgetary comparison schedule are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the nonmajor governmental fund combining statements and debt service fund budgetary comparison schedule are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated May 16, 2025, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Green Bay, Wisconsin  
May 16, 2025

## MANAGEMENT'S DISCUSSION AND ANALYSIS

**CITY OF KAUKAUNA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2024**

The management of the City of Kaukauna offers all readers of the City's financial statements this narrative overview and analysis of the financial statements of the City for the fiscal year ended December 31, 2024. You are encouraged to read this narrative in conjunction with the City's financial statements.

**FINANCIAL HIGHLIGHTS**

- The City's total net position increased by \$16,765,343 to \$177,937,372; net position of governmental activities increased \$6,451,139 to \$50,368,234 while business type activities net position increased \$10,314,204 to \$127,569,138.
- Total fund balance in governmental funds as of December 31, 2024 is \$28,339,004. Of this balance, \$174,714 is nonspendable, \$9,652,922 is restricted for debt service, capital projects, TIDs and donations, \$13,124,571 is committed for improvements, equipment and redevelopment, \$1,019,066 is assigned to subsequent years' budgets, and unassigned has a balance of \$4,367,731.
- General fund's total fund balance increased \$1,516,263 or 27.55%. Staff was able to hold most expenditures close to the budgeted amounts during the year and many came in under the budgeted amount making up for some of the missed revenue.
- General fund revenues and operating transfers in for 2024 were over budget by \$1,404,277. Overall General fund expenditures and operating transfers out for 2024 were under budget by \$536,986 or 2.85% overall. Most expenditures were under budget primarily because of cost control measures in general government, public safety, culture and recreation, and nondepartmental. Public safety, health and welfare, and transfers out came in over budget.
- At the end of 2024, total fund balance for the general fund is \$7,019,816. The unassigned portion of fund balance \$5,826,036 increased \$814,402 or 16.25%, and it is equal to 31.34% of 2024 budgeted general fund expenditures.
- The City's outstanding general obligation debt increased \$240,000 from \$48,570,000 to \$48,810,000 for the fiscal year ended December 31, 2024. The city borrowed more general obligated debt in 2024 than it retired.
- The City's outstanding revenue bonds decreased \$4,750,000 from \$79,945,000 to \$75,195,000 for the fiscal year ended December 31, 2024.
- Kaukauna Utility's net position increased \$7,831,228 or 8.51% in 2024 as compared to 2023. This increase is in large part due to some favorable nonoperating expenses in addition to an increase in operating revenue.
- Kaukauna Utility's cash and cash equivalents increased \$3,564,559 in 2024. Most cash flow activities remained the same when compared to 2023.

**CITY OF KAUKAUNA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2024**

**Government-Wide Financial Statements** - Government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner like a private-sector business. The government-wide statements are made up of the statement of net position and the statement of activities.

The statement of net position presents information on all the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between reported as net position. Over time, increases or decreases in net position will serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. This means, some revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods, (e.g., uncollected taxes and earned but unused vacation leave).

Both government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues from those functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities (those supported primarily by taxes and intergovernmental revenues) of the City include general government; public safety; public works; health and welfare; culture and recreation; conservation and development, and non-departmental. The business-type activities (those supported by user fees) are Kaukauna Utilities (electric and water utilities), Sanitary Sewer Utility and Storm Water Utility.

The government-wide financial statements can be found on pages 17 to 18 of this report.

**Fund Financial Statements** - A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific purposes or objectives. The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the City can be divided into two categories: governmental funds and proprietary funds.

**Governmental Funds** - Governmental funds are used to account for the same activities as governmental activities in the government-wide financial statements; however, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. This comparison may help readers better understand the long-term impact of a government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenue, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

**CITY OF KAUKAUNA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2024**

The City maintained 33 individual governmental type funds during 2024. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance sheet for the general fund and debt service fund, which are considered major funds. Data from the remaining 30 governmental type funds is combined into a single, aggregated presentation. Individual fund data for each of these non-major funds is provided in the combining statements found later in this report.

The City adopts annual appropriation budgets for several funds. Budgetary comparison statements have been provided for the general fund to demonstrate compliance with these budgets.

The basic governmental fund financial statements can be found on pages 19 to 23 of this report.

**Proprietary Funds** - Enterprise funds are used to report the functions of the Kaukauna Utilities, storm water utility, and sanitary sewer utility are presented as business-type activities in the government-wide financial statements. Individual fund data for enterprise funds is provided later in this report.

The basic proprietary fund financial statements can be found on pages 24 to 28 of this report.

**Notes To The Financial Statements** - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 31 to 81 of this report.

**Supplementary Information** - The combining statements referring to non-major governmental funds is presented immediately following the required supplementary information. Required supplementary information and supplementary combining and individual fund statements and schedules can be found on pages 89 to 97 of this report.



**CITY OF KAUKAUNA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2024**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As discussed earlier, net position over time, serve as a useful indicator of a government's financial position. The assets and deferred outflows of resources of the City exceed liabilities and deferred inflows of resources for total net position of \$177,937,372 at year-end December 31, 2024.

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
<b>ASSETS</b>						
Current and Other Assets	\$ 56,157,324	\$ 50,397,182	\$ 48,711,379	\$ 46,697,908	\$ 104,868,703	\$ 97,095,090
Capital Assets	92,172,061	86,068,779	168,226,916	164,577,302	260,398,977	250,646,081
Total Assets	<u>148,329,385</u>	<u>136,465,961</u>	<u>216,938,295</u>	<u>211,275,210</u>	<u>365,267,680</u>	<u>347,741,171</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Related to Pension	8,900,098	12,931,493	4,219,692	6,317,256	13,119,790	19,248,749
Related to OPEB	3,087,222	1,353,363	863,783	352,425	3,951,005	1,705,788
Total Deferred Outflows of Resources	<u>11,987,320</u>	<u>14,284,856</u>	<u>5,083,475</u>	<u>6,669,681</u>	<u>17,070,795</u>	<u>20,954,537</u>
<b>LIABILITIES</b>						
Noncurrent Liabilities	83,080,754	75,626,315	85,197,926	89,226,377	168,278,680	164,852,692
Other Liabilities	2,317,020	5,135,375	6,378,124	7,584,225	8,695,144	12,719,600
Total Liabilities	<u>85,397,774</u>	<u>80,761,690</u>	<u>91,576,050</u>	<u>96,810,602</u>	<u>176,973,824</u>	<u>177,572,292</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Property Taxes	18,198,118	17,801,892	-	-	18,198,118	17,801,892
Related to Pension	5,334,918	7,224,672	2,534,080	3,540,841	7,868,998	10,765,513
Related to OPEB	1,017,661	1,045,468	342,502	338,514	1,360,163	1,383,982
Total Deferred Inflows of Resources	<u>24,550,697</u>	<u>26,072,032</u>	<u>2,876,582</u>	<u>3,879,355</u>	<u>27,427,279</u>	<u>29,951,387</u>
<b>NET POSITION</b>						
Net Investment in Capital Assets	29,363,418	33,124,799	85,503,714	80,850,305	114,867,132	113,975,104
Restricted	10,580,633	6,598,171	8,555,031	8,665,330	19,135,664	15,263,501
Unrestricted	10,424,183	4,194,125	33,510,393	27,739,299	43,934,576	31,933,424
Total Net Position	<u>\$ 50,368,234</u>	<u>\$ 43,917,095</u>	<u>\$ 127,569,138</u>	<u>\$ 117,254,934</u>	<u>\$ 177,937,372</u>	<u>\$ 161,172,029</u>

**Management's Analysis**

By far the largest portion of the City's total net position, \$114,867,132 or 64.56%, is its investment in capital assets (e.g., land, buildings, improvements, equipment, and infrastructure), less any related outstanding indebtedness used to acquire those assets. The City uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's total net position, \$19,135,664 or 10.75% represents resources that are subject to restrictions regarding their use. The remaining balance of unrestricted net position, \$43,934,576 or 24.69% may be used to meet the government's ongoing obligations to creditors and provide services to its citizens.

Business-type activities total net position increased by \$10,314,204 to \$127,569,138 in 2024, an increase of 8.80%, primarily due to favorable revenue and expense budget outcomes.

**CITY OF KAUKAUNA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2024**

At the end of the current fiscal year, the City can report growth in total net position for governmental activities, and positive balances in all categories of net position for governmental activities as well as for business-type activities.

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
<b>REVENUES</b>						
Program Revenues						
Charges for Services	\$ 2,304,449	\$ 2,156,117	\$ 70,947,925	\$ 68,147,047	\$ 73,252,374	\$ 70,303,164
Operating Grants and Contributions	1,797,796	1,827,383	-	-	1,797,796	1,827,383
Capital Grants and Contributions	4,424,844	542,404	1,572,028	1,273,771	5,996,872	1,816,175
General Revenues						
Property Taxes	15,081,553	13,849,570	-	-	15,081,553	13,849,570
Sales Tax	210,023	222,329	-	-	210,023	222,329
Other Taxes	438,692	401,434	-	-	438,692	401,434
State and Federal Aids not Restricted to Specific Functions	4,454,204	2,773,539	-	-	4,454,204	2,773,539
Interest and Investment Earnings	2,270,144	1,763,078	1,286,955	1,061,099	3,557,099	2,824,177
Gain on Sale of Capital Assets	-	-	-	-	-	-
Miscellaneous Revenues	945,260	987,631	-	-	945,260	987,631
<b>Total</b>	<b>31,926,965</b>	<b>24,523,485</b>	<b>73,806,908</b>	<b>70,481,917</b>	<b>105,733,873</b>	<b>95,005,402</b>
<b>EXPENSES</b>						
General Government	3,525,074	3,445,020	-	-	3,525,074	3,445,020
Public Safety	7,729,406	8,143,372	-	-	7,729,406	8,143,372
Public Works	6,646,188	6,603,589	-	-	6,646,188	6,603,589
Health and Human Services	3,498	4,484	-	-	3,498	4,484
Culture and Recreation	3,665,179	3,267,499	-	-	3,665,179	3,267,499
Development	3,575,029	725,017	-	-	3,575,029	725,017
Interest on Debt	2,221,384	1,699,662	-	-	2,221,384	1,699,662
Electric Utility	-	-	53,162,401	52,616,075	53,162,401	52,616,075
Water Utility	-	-	3,942,464	4,247,749	3,942,464	4,247,749
Storm Water Utility	-	-	922,432	823,203	922,432	823,203
Sanitary Sewer Utility	-	-	3,575,475	3,400,378	3,575,475	3,400,378
<b>Total Expenses</b>	<b>27,365,758</b>	<b>23,888,643</b>	<b>61,602,772</b>	<b>61,087,405</b>	<b>88,968,530</b>	<b>84,976,048</b>
<b>INCREASE (DECREASE) IN NET POSITION BEFORE TRANSFERS</b>	<b>4,561,207</b>	<b>634,842</b>	<b>12,204,136</b>	<b>9,394,512</b>	<b>16,765,343</b>	<b>10,029,354</b>
<b>TRANSFERS</b>	<b>1,889,932</b>	<b>2,110,310</b>	<b>(1,889,932)</b>	<b>(2,110,310)</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET POSITION</b>	<b>6,451,139</b>	<b>2,745,152</b>	<b>10,314,204</b>	<b>7,284,202</b>	<b>16,765,343</b>	<b>10,029,354</b>
<b>BEGINNING NET POSITION</b>	<b>43,917,095</b>	<b>41,171,943</b>	<b>117,254,934</b>	<b>109,970,732</b>	<b>161,172,029</b>	<b>151,142,675</b>
<b>ENDING NET POSITION</b>	<b>\$ 50,368,234</b>	<b>\$ 43,917,095</b>	<b>\$ 127,569,138</b>	<b>\$ 117,254,934</b>	<b>\$ 177,937,372</b>	<b>\$ 161,172,029</b>

The increase in net position for governmental activities for year ended December 31, 2024 was at 14.69% compared to previous years increase in net position of 6.67% for year ended December 31, 2023. Current year activity increased net position by \$6,451,139.

Business-type activities growth in net position for year ended December 31, 2024 was 8.80% compared with 6.62% for year ended December 31, 2023. Management expects growth to continue at a modest rate especially for business-type activities.

Business-type activities revenue increased \$3,324,991 or 4.72% and expenses increased \$515,367 or 0.84% during 2024 primarily due to increased customer demand in the business-type activities.

**CITY OF KAUKAUNA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2024**

**Debt and Debt Management**

	Outstanding 1/1/2024	Issued in 2024	Retired in 2024	Outstanding 12/31/2024	Due Within One Year
<b>GOVERNMENTAL ACTIVITIES</b>					
General Obligation Notes	\$ 40,545,002	\$ 5,475,000	\$ 4,211,000	\$ 41,809,002	\$ 4,184,000
General Obligation Bonds	7,544,998	-	800,000	6,744,998	885,000
Lease Liability	1,507,788	-	129,545	1,378,243	132,118
Note Anticipation Note	5,520,000	7,920,000	-	13,440,000	-
Taxable Redevelopment Lease					
Revenue Bonds	7,225,000	-	425,000	6,800,000	425,000
Premium	1,467,943	597,620	301,064	1,764,499	-
Compensated Absences	694,560	64,105	-	758,665	-
<b>Total Governmental Activities Debt</b>	<b>\$ 64,505,291</b>	<b>\$ 14,056,725</b>	<b>\$ 5,866,609</b>	<b>\$ 72,695,407</b>	<b>\$ 5,626,118</b>
<b>BUSINESS-TYPE ACTIVITIES</b>					
General Obligation Notes	\$ 480,000	\$ -	\$ 224,000	\$ 256,000	\$ 256,000
Revenue Bonds	79,945,000	-	4,750,000	75,195,000	4,950,000
Direct Placement Revenue Bonds	1,936,085	1,926,629	78,539	3,784,175	159,958
Premium	3,329,785	-	473,119	2,856,666	-
Compensated Absences	21,891	2,331	-	24,222	-
<b>Total Business-Type Activities Debt</b>	<b>\$ 85,712,761</b>	<b>\$ 1,928,960</b>	<b>\$ 5,525,658</b>	<b>\$ 82,116,063</b>	<b>\$ 5,365,958</b>

**Management's Analysis**

Overall, long-term obligations increased from \$150,218,052 in 2023 to \$154,811,470 in 2024. Governmental activities outstanding debt increased \$8,190,116 or 12.70%. Whereas the business-type activities outstanding debt decreased \$3,596,698 or 4.35%. All general obligation notes and bonds are scheduled to be paid off within ten (10) years and all the revenue bonds are scheduled to be paid off within twenty-five (25) years.

The City has maintained its current Standard & Poor's general obligation bond rating of AA- for the past several years. The current outstanding general obligation bonds and notes of \$48,810,000 is 53.16% of the statutory limit for cities in the State of Wisconsin.

The City's five-year capital improvement plan anticipates general obligation borrowing of approximately \$5,000,000 per year for the next five (5) years.

**CITY OF KAUKAUNA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2024**

**FINANCIAL ANALYSIS OF THE GOVERNMENTS' FUNDS**

As indicated earlier, the City uses fund accounting to ensure and demonstrate compliance with budgetary finance-related legal requirements.

**General Fund Budgetary Analysis**

	Final Budget 2024	Actual 2024	Budget Variance Positive (Negative)
<b>REVENUES</b>			
Taxes	\$ 8,429,509	\$ 8,413,432	\$ (16,077)
Intergovernmental	5,117,199	5,238,228	121,029
Licenses and Permits	476,400	611,317	134,917
Fines and Forfeits	123,000	102,621	(20,379)
Changes for Services	1,177,964	1,263,202	85,238
Other	168,600	1,069,458	900,858
Transfers In	2,912,823	3,111,514	198,691
Total Revenues	<u>18,405,495</u>	<u>19,809,772</u>	<u>1,404,277</u>
<b>EXPENDITURES</b>			
General Government	2,954,084	2,757,397	196,687
Public Safety	7,563,553	7,647,362	(83,809)
Public Works	3,877,483	3,745,038	132,445
Health and Welfare	2,500	3,498	(998)
Culture and Recreation	2,696,989	2,381,184	315,805
Conservation and Development	873,331	461,911	411,420
Nondepartmental	622,555	213,203	409,352
Debt Service	-	-	-
Transfers Out	240,000	940,000	(700,000)
Total Expenditures	<u>18,830,495</u>	<u>18,149,593</u>	<u>680,902</u>
Net Change in Fund Balance	<u>\$ (425,000)</u>	<u>\$ 1,660,179</u>	<u>\$ 2,085,179</u>

**Management's Analysis**

The 2024 general fund budget to actual comparison is showing a surplus of \$2,085,179. The increase is due to increase in recreation revenues with the moving forward from COVID-19 protocols, and increased interest revenue, in combination with budget savings in expenditures throughout.

**CITY OF KAUKAUNA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2024**

**Debt Service Fund Budgetary Analysis**

	Final Budget 2024	Actual 2024	Budget Variance Positive (Negative)
<b>REVENUES</b>			
Taxes	\$ 4,435,704	\$ 4,435,704	\$ -
Miscellaneous	-	33,371	33,371
Total Revenues	<u>4,435,704</u>	<u>4,469,075</u>	<u>33,371</u>
<b>EXPENDITURES</b>			
Debt Service Principal	5,436,000	5,436,000	-
Debt Service Interest	1,997,920	2,019,522	(21,602)
Total Expenditures	<u>7,433,920</u>	<u>7,455,522</u>	<u>(21,602)</u>
Excess (Deficit) of Revenues Over Expenditures	<u>(2,998,216)</u>	<u>(2,986,447)</u>	<u>11,769</u>
<b>OTHER FINANCING SOURCES</b>			
Premium on Debt Issued	220,000	597,620	377,620
Transfers in	2,709,250	2,713,248	3,998
Total Other Financing Sources	<u>2,929,250</u>	<u>3,310,868</u>	<u>381,618</u>
Net Change in Fund Balance	<u>\$ (68,966)</u>	<u>\$ 324,421</u>	<u>\$ 393,387</u>

**Management's Analysis**

Management takes a conservative approach to budgeting for special assessments. Special assessment projects are funded from the proceeds of long-term borrowing and from resources available in the special assessment fund. The specific projects and the timing of the repayment by individual property owners to repay the assessments vary from year to year. Special assessment funds are transferred into the debt service fund in an amount that approximates the debt services requirement for debt incurred to fund special assessment projects.

**GOVERNMENTAL FUNDS**

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financial requirements. Note how unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2024, the City's governmental funds reported combined year ending fund balance of \$28,339,004, an increase of \$6,469,104 for the calendar year 2024. Of the total fund balance, the unassigned fund balance is \$4,367,731, which is ordinarily available for spending at the City's discretion. The remainder of fund balance is not available because it is designated as follows:

- Nonspendable, \$174,714
- Restricted for debt service capital projects, TIDs and donations, \$9,652,922
- Committed, \$13,124,571
- Assigned, \$1,019,066

**CITY OF KAUKAUNA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2024**

**Fund Balance Analysis – General Fund**

The total general fund balance increased from \$5,503,553 at calendar year end 2023 to \$7,019,816 for calendar year end 2024. The city council adopted a policy in 2010 to maintain the fund balance at 15% of the operating budget. Fifteen percent of the 2024 operating budget is \$2,828,574. The unassigned general fund balance as of December 31, 2024 was \$5,826,036. The year-end fund balance for 2024 follows the policy that was established in 2010. As a measure of the general fund's liquidity, it is useful to compare both unassigned and total fund balance to budgeted expenditures for 2024. Unassigned fund balance equals 31.33% of budgeted expenditures while total fund balance represents 37.76% of budgeted expenditures for 2024.

**Fund Balance Analysis – Debt Service Fund**

The debt service fund balance has a balance of \$5,749,659 at year-end 2024, which primarily represents amounts due from other funds. Going forward, the debt service fund is expected to have no balance at yearend except for an amount equal to due from other funds.

**Fund Balance Analysis – Special Revenue Funds**

The combined non-major special revenue funds have a calendar year-end 2024 fund balance of \$1,559,684. The combined fund balance for special revenue funds decreased \$646,153 for calendar year ended.

**Fund Balance Analysis – Capital Project Funds**

The combined nonmajor capital project funds have a calendar year end 2024 surplus fund balance of \$4,140,140. The ongoing capital funds surplus is due to timing of borrowed funds being spent. Tax Incremental Districts (TID) 4, 8, 9, 10, 12 and environment remediation TID have a deficit, while TID 6 and 11 has a surplus. The intent is to ensure all districts are at a net balance of zero at the time the district close.

**POPRIETARY FUNDS**

**Net Position Analysis – Stormwater Utility**

Unrestricted net position of the Stormwater Utility at the end of the year amounted to \$3,410,643. The total increase in net position was \$1,066,346.

**Net Position Analysis – Sanitary Sewer Utility**

Unrestricted net position of the Sanitary Sewer Utility at the end of the year amounted to \$6,334,250. The total increase in net position was \$1,416,630.

**Capital Assets and Debt Administration**

The City's investment in capital assets for its governmental and business-type activities as of December 31, 2024, net of accumulated depreciation is \$260,398,977. Governmental activities capital assets increased in 2024 by 6,103,282 from \$86,068,779 to \$92,172,061. The increase is because of the construction/remodel of the street improvements, etc. The net increase of \$3,649,614 in business-type activities capital assets from \$164,577,302 to \$168,226,916 for the calendar year ended 2024 is result of investment in ongoing system improvements.

**CITY OF KAUKAUNA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2024**

## ECONOMIC FACTORS

The City of Kaukauna, Wisconsin benefits from its location in the Fox River Valley. Located south of Green Bay, the city benefits from its favorable location in the Fox River Valley. From 2009 - 2024, the City's tax base, which currently stands at \$1.8 Billion (see following schedule), averaged a 4.80% annual increase. Management believes that tax base growth, which has historically been driven by residential and commercial construction, will increase consistently in the near term. Over the past five years (2019 - 2024), the city saw an average increase of 9.81%.

Ahlstrom (a.k.a Thilmany), the City's largest employer and largest taxpayer poses some risk to the local economy. However, this concern is mitigated by the City's proximity to numerous employment opportunities located throughout the Fox River Valley and the decreasing assessed value Thilmany relative to the City's overall assessed value over the past several years.

Assessment Year	Equalized Value Including TID's	% Change	Equalized Value Excluding TID's	% Change
2024	\$ 1,836,322,700	7.91 %	1,722,761,400	8.67 %
2023	1,701,744,900	16.29	1,585,367,000	14.81
2022	1,463,310,100	11.33	1,380,840,000	13.07
2021	1,314,411,300	8.78	1,221,182,000	8.04
2020	1,208,319,100	4.72	1,130,278,300	3.02
2019	1,153,840,300	6.01	1,097,194,600	6.05
2018	1,088,457,300	5.88	1,034,627,000	5.50
2017	1,027,973,700	4.12	980,725,200	3.79
2016	987,250,900	4.48	944,893,400	4.50
2015	944,939,000	2.38	904,221,100	1.06
2014	922,944,000	3.00	894,717,600	2.39
2013	896,096,700	(0.25)	873,869,600	(0.26)
2012	898,369,100	(3.63)	876,128,200	(3.64)
2011	932,227,600	(0.34)	909,241,100	(0.56)
2010	935,396,400	1.25	914,342,300	1.66
2009	923,842,800		899,406,800	

Summary of Changes in Equalized Value

Assessment Year	Equalized Value Including TID's	% Change	Equalized Value Excluding TID's	% Change
2024	\$ 1,836,322,700	7.91 %	1,722,761,400	8.67 %
2023	1,701,744,900	16.29	1,585,367,000	14.81
2022	1,463,310,100	11.33	1,380,840,000	13.07
2021	1,314,411,300	8.78	1,221,182,000	8.04
2020	1,208,319,100	4.72	1,130,278,300	3.02
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2009	923,842,800		899,406,800	



**CITY OF KAUKAUNA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2024**

Standard & Poor's, which currently has the City's debt rated at AA-, supported by very strong budgetary flexibility, very strong liquidity, strong budgetary performance, strong management, adequate economy and very weak debt and contingent liability position tempered by the City's participation in the deep and diverse Fox Cities metropolitan area economy. The City rapidly retires general obligation debt within ten years. Debt service accounts for high, though manageable, expenditures reflecting the City's above average debt burden and rapid principal payout.

The City's sound financial operations will be maintained through prudent financial management and growth in tax base, resulting in increased property tax revenues, which is the City's largest operating revenue source.

The City has garnered significant interest from external developers seeking to expand their operations within its limits. Such developments play a crucial role in the overall functioning of the city, as they contribute to its tax base and enable the provision of quality services without imposing a substantial burden on current property owners. Moreover, the City remains committed to investing in and enhancing the amenities it offers. Exciting upcoming projects will further bolster the long-term investment in the city's infrastructure and amenities.

#### **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the finances of the City of Kaukauna for interested parties. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the William Van Rossum, Finance Director, City of Kaukauna, 144 W. Second Street, Kaukauna, Wisconsin 54130.

## **BASIC FINANCIAL STATEMENTS**

**CITY OF KAUKAUNA, WISCONSIN**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2024**

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and Investments	\$ 23,169,834	\$ 22,540,914	\$ 45,710,748
Receivables:			
Taxes and Special Charges	9,722,634	9,420	9,732,054
Delinquent Taxes	1,568	-	1,568
Accounts, Net	753,503	5,530,541	6,284,044
Special Assessments	3,873,800	-	3,873,800
Loans	2,051,152	-	2,051,152
Internal Balances	(261,502)	261,502	-
Due from Other Governments	1,077	-	1,077
Inventories and Prepaid Items	173,146	3,934,761	4,107,907
Investment in ATC LLC	-	4,551,136	4,551,136
Nonutility Plant, Net	-	291,486	291,486
Regulatory Asset	-	660,407	660,407
Assets Held for Resale	-	236,297	236,297
Restricted Assets:			
Cash and Investments	16,672,112	10,694,915	27,367,027
Capital Assets, Not Being Depreciated	11,960,813	10,217,023	22,177,836
Capital Assets, Being Depreciated and Amortized, Net	80,211,248	158,009,893	238,221,141
Total Assets	148,329,385	216,938,295	365,267,680
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension Related Amounts	8,900,098	4,219,692	13,119,790
Other Postemployment Related Amounts	3,087,222	863,783	3,951,005
Total Deferred Outflows of Resources	11,987,320	5,083,475	17,070,795
<b>LIABILITIES</b>			
Accounts Payable	702,179	3,006,684	3,708,863
Accrued and Other Current Liabilities	921,857	659,344	1,581,201
Due to Other Governments	8,927	-	8,927
Accrued Interest Payable	684,057	302,141	986,198
Customer Deposits	-	1,555,698	1,555,698
Unearned Revenues	-	854,257	854,257
Long-Term Obligations:			
Due Within One Year	5,701,985	5,365,958	11,067,943
Due in More Than One Year	66,993,422	76,750,104	143,743,526
Net Pension Liability	995,818	473,012	1,468,830
Net Other Postemployment Benefits	9,389,529	2,608,852	11,998,381
Total Liabilities	85,397,774	91,576,050	176,973,824
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes Levied for Subsequent Year	18,198,118	-	18,198,118
Pension Related Amounts	5,334,918	2,534,080	7,868,998
Other Postemployment Related Amounts	1,017,661	342,502	1,360,163
Total Deferred Inflows of Resources	24,550,697	2,876,582	27,427,279
<b>NET POSITION</b>			
Net Investment in Capital Assets	29,363,418	85,503,714	114,867,132
Restricted:			
Debt Service	5,801,200	8,555,031	14,356,231
Tax Incremental Districts	4,578,004	-	4,578,004
Donations	201,429	-	201,429
Unrestricted	10,424,183	33,510,393	43,934,576
Total Net Position	\$ 50,368,234	\$ 127,569,138	\$ 177,937,372

See accompanying Notes to Basic Financial Statements.

**CITY OF KAUKAUNA, WISCONSIN  
STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2024**

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities
<b>GOVERNMENTAL ACTIVITIES</b>						
General Government	\$ 3,525,074	\$ 74,570	\$ -	\$ -	\$ (3,450,504)	\$ -
Public Safety	7,729,406	1,300,927	107,914	2,386	(6,318,179)	-
Public Works	6,646,188	512,413	1,414,532	2,626,629	(2,092,614)	-
Health and Human Services	3,498	1,292	-	-	(2,206)	-
Culture and Recreation	3,665,179	413,267	307,428	225,700	(2,718,784)	-
Conservation and Development	3,575,029	1,980	-	1,570,129	(2,002,920)	-
Interest and Fiscal Charges	2,221,384	-	-	-	(2,221,384)	-
Total Governmental Activities	27,365,758	2,304,449	1,829,874	4,424,844	(18,806,591)	-
<b>BUSINESS-TYPE ACTIVITIES</b>						
Electric Utility	53,162,401	58,781,042	-	1,076,171	-	6,694,812
Water Utility	3,942,464	5,635,882	-	430,467	-	2,123,885
Kaukauna Utilities	57,104,865	64,416,924	-	1,506,638	-	8,818,697
Storm Water Utility	922,432	1,807,237	-	65,390	-	950,195
Sanitary Sewer Utility	3,575,475	4,723,764	-	-	-	1,148,289
Total Business-Type Activities	61,602,772	70,947,925	-	1,572,028	-	10,917,181
Total Primary Government	\$ 88,968,530	\$ 73,252,374	\$ 1,829,874	\$ 5,996,872	(18,806,591)	10,917,181
<b>GENERAL REVENUES</b>						
Taxes:						
Property Taxes					15,081,553	-
Sales Tax					210,023	-
Other Taxes					438,692	-
Federal and State Grants and Other Contributions					4,454,204	-
not Restricted to Specific Functions					2,270,144	1,286,955
Interest and Investment Earnings					913,182	-
Miscellaneous					1,889,932	(1,889,932)
Transfers					-	-
Total General Revenues and Transfers					25,257,730	(602,977)
<b>CHANGE IN NET POSITION</b>						
Net Position - Beginning of Year					6,451,139	10,314,204
<b>NET POSITION - END OF YEAR</b>					43,917,095	117,254,934
					\$ 50,368,234	\$ 127,569,138
						\$ 177,937,372

See accompanying Notes to Basic Financial Statements.

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**CITY OF KAUKAUNA, WISCONSIN  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2024**

	General	Debt Service	Capital Projects			Nonmajor Governmental Funds	Total
			Tax Incremental District #5	Streets and Sidewalks	Pool and Parks		
<b>ASSETS</b>							
Cash and Investments	\$ 11,566,025	\$ -	\$ -	\$ 1,681,292	\$ 3,470,512	\$ 6,452,005	\$ 23,169,834
Restricted Cash and Investments	-	2,223,057	8,502,572	-	2,673,917	3,272,566	16,672,112
Receivables:							
Taxes and Special Charges	6,035,990	2,158,082	199,773	-	234,601	1,094,188	9,722,634
Delinquent Taxes	1,568	-	-	-	-	-	1,568
Accounts, Net	439,456	-	123,183	-	-	190,864	753,503
Special Assessments	-	-	-	-	-	3,873,800	3,873,800
Loans	100,000	-	-	-	-	2,432,812	2,532,812
Due from Other Funds	724,414	7,422,082	-	-	-	64,340	8,210,836
Due from Other Governments	1,077	-	-	-	-	-	1,077
Inventories and Prepaid Items	173,146	-	-	-	-	-	173,146
<b>Total Assets</b>	<b>\$ 19,041,676</b>	<b>\$ 11,803,221</b>	<b>\$ 8,825,528</b>	<b>\$ 1,681,292</b>	<b>\$ 6,379,030</b>	<b>\$ 17,380,575</b>	<b>\$ 65,111,322</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accounts Payable	\$ 193,107	\$ -	\$ 82	\$ 234,434	\$ 176,553	\$ 98,003	\$ 702,179
Accrued and Other Current Liabilities	921,857	-	-	-	-	-	921,857
Due to Other Funds	30,583	-	5,679,304	-	-	2,762,451	8,472,338
Due to Other Governments	8,927	-	-	-	-	-	8,927
<b>Total Liabilities</b>	<b>1,154,474</b>	<b>-</b>	<b>5,679,386</b>	<b>234,434</b>	<b>176,553</b>	<b>2,860,454</b>	<b>10,105,301</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Property Taxes Levied for Subsequent Year	10,340,841	4,599,480	425,772	-	500,000	2,332,025	18,198,118
Other Public Charges, Grants, and Donations	426,545	1,454,082	-	-	-	181,660	2,062,287
Loans Receivable	100,000	-	-	-	-	2,432,812	2,532,812
Special Assessments	-	-	-	-	-	3,873,800	3,873,800
<b>Total Deferred Inflows of Resources</b>	<b>10,867,386</b>	<b>6,053,562</b>	<b>425,772</b>	<b>-</b>	<b>500,000</b>	<b>8,820,297</b>	<b>26,667,017</b>
<b>FUND BALANCES</b>							
Nonspendable	174,714	-	-	-	-	-	174,714
Restricted	-	5,749,659	2,720,370	-	-	1,182,893	9,652,922
Committed	-	-	-	1,446,858	5,702,477	5,975,236	13,124,571
Assigned	1,019,066	-	-	-	-	-	1,019,066
Unassigned	5,826,036	-	-	-	-	(1,458,305)	4,367,731
<b>Total Fund Balances</b>	<b>7,019,816</b>	<b>5,749,659</b>	<b>2,720,370</b>	<b>1,446,858</b>	<b>5,702,477</b>	<b>5,699,824</b>	<b>28,339,004</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 19,041,676</b>	<b>\$ 11,803,221</b>	<b>\$ 8,825,528</b>	<b>\$ 1,681,292</b>	<b>\$ 6,379,030</b>	<b>\$ 17,380,575</b>	<b>\$ 65,111,322</b>

See accompanying Notes to Basic Financial Statements.

**CITY OF KAUKAUNA, WISCONSIN  
BALANCE SHEET  
GOVERNMENTAL FUNDS (CONTINUED)  
DECEMBER 31, 2024**

**RECONCILIATION TO THE STATEMENT OF NET POSITION**

Total fund balances as shown on previous page \$ 28,339,004

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds. 92,172,061

Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.

Ambulance Charges	2,062,287
Loans Receivable	2,051,152
Special Assessments	3,873,800

Some deferred outflows and inflows of resources reflect changes in long-term liabilities and are not reported in the funds.

Deferred Outflows Related to Pensions	8,900,098
Deferred Inflows Related to Pensions	(5,334,918)
Deferred Outflows Related to Other Postemployment Benefits	3,087,222
Deferred Inflows Related to Other Postemployment Benefits	(1,017,661)

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

Bonds and Notes Payable	(70,172,243)
Premium on Debt	(1,764,499)
Compensated Absences	(758,665)
Net Pension Liability	(995,818)
Other Postemployment Benefit	(9,389,529)
Accrued Interest on Long-Term Obligations	(684,057)

Net Position of Governmental Activities as Reported on the Statement of Net Position \$ 50,368,234

**CITY OF KAUKAUNA, WISCONSIN**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED DECEMBER 31, 2024**

	General	Debt Service	Capital Projects			Nonmajor Governmental Funds	Total
			Tax Incremental District #5	Streets and Sidewalks	Pool and Parks		
<b>REVENUES</b>							
Taxes	\$ 8,413,432	\$ 4,435,704	\$ 506,888	\$ -	\$ 500,000	\$ 1,874,244	\$ 15,730,268
Special Assessments	-	-	-	-	-	1,781,725	1,781,725
Intergovernmental	5,238,228	-	1,980	1,744	-	1,046,370	6,288,322
Licenses and Permits	611,317	-	-	-	-	-	611,317
Fines and Forfeits	102,621	-	-	-	-	-	102,621
Public Charges for Services	1,263,202	-	-	-	-	446,462	1,709,664
Miscellaneous	1,069,458	33,371	188,450	106,745	865,326	650,981	2,914,331
Total Revenues	16,698,258	4,469,075	697,318	108,489	1,365,326	5,799,782	29,138,248
<b>EXPENDITURES</b>							
Current:							
General Government	2,757,397	-	-	-	-	40,448	2,797,845
Public Safety	7,647,362	-	-	-	-	298,808	7,946,170
Public Works	3,745,038	-	-	-	-	247,417	3,992,455
Health and Human Services	3,498	-	-	-	-	-	3,498
Culture and Recreation	2,381,184	-	-	-	280,799	610,191	3,272,174
Conservation and Development	461,911	-	1,646,296	-	-	1,058,443	3,166,650
Nondepartmental	213,203	-	-	-	-	-	213,203
Debt Service:							
Principal	129,545	5,436,000	-	-	-	-	5,565,545
Interest and Fiscal Charges	14,371	2,019,522	172,181	-	-	610	2,206,684
Capital Outlay	-	-	-	3,048,709	6,244,928	782,830	10,076,467
Total Expenditures	17,353,509	7,455,522	1,818,477	3,048,709	6,525,727	3,038,747	39,240,691
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(655,251)	(2,986,447)	(1,121,159)	(2,940,220)	(5,160,401)	2,761,035	(10,102,443)
<b>OTHER FINANCING SOURCES (USES)</b>							
Long-Term Debt Issued	-	-	7,920,000	1,516,250	1,285,000	2,673,750	13,395,000
Premium on Debt Issued	-	597,620	-	-	-	-	597,620
Proceeds from Sale of Capital Assets	-	-	-	-	-	688,995	688,995
Transfers In	3,111,514	2,713,248	240,000	2,149,000	1,740,000	8,301,651	18,255,413
Transfers Out	(940,000)	-	(937,585)	-	-	(14,487,896)	(16,365,481)
Total Other Financing Sources (Uses)	2,171,514	3,310,868	7,222,415	3,665,250	3,025,000	(2,823,500)	16,571,547
<b>NET CHANGE IN FUND BALANCES</b>	1,516,263	324,421	6,101,256	725,030	(2,135,401)	(62,465)	6,469,104
Fund Balances - Beginning of Year	5,503,553	5,425,238	-	721,828	-	10,219,281	21,869,900
Change Within Financial Reporting Entity Nonmajor to Major Fund	-	-	(3,380,886)	-	7,837,878	(4,456,992)	-
Fund Balance - Beginning of Year, as Adjusted	5,503,553	5,425,238	(3,380,886)	721,828	7,837,878	5,762,289	21,869,900
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 7,019,816</u>	<u>\$ 5,749,659</u>	<u>\$ 2,720,370</u>	<u>\$ 1,446,858</u>	<u>\$ 5,702,477</u>	<u>\$ 5,699,824</u>	<u>\$ 28,339,004</u>

See accompanying Notes to Basic Financial Statements.



**CITY OF KAUKAUNA, WISCONSIN**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS (CONTINUED)**  
**YEAR ENDED DECEMBER 31, 2024**

**RECONCILIATION TO THE STATEMENT OF ACTIVITIES**

Net change in fund balances as shown on previous page \$ 6,469,104

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense.

Capital Assets Reported as Expenditures in Governmental Fund Statements	10,504,562
Depreciation and Amortization Expense Reported in the Statement of Activities	(4,210,086)
Net Book Value of Disposals	(191,194)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	2,028,931
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Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

Long-Term Debt Issued	(13,395,000)
Principal Repaid	5,436,000
Interest Accrued on Long-Term Debt	(315,764)
Premium on Debt Issued, Including Current Year Amortization	(296,556)
Lease Liability Paid	129,545

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:

Compensated Absences	(64,105)
Net Pension Liability	2,449,096
Deferred Outflows of Resources Related to Pensions	(4,031,395)
Deferred Inflows of Resources Related to Pensions	1,889,754
Other Postemployment Benefits	(1,713,419)
Deferred Outflows of Resources Related to Other Postemployment Benefits	1,733,859
Deferred Inflows of Resources Related to Other Postemployment Benefits	27,807

Change in Net Position of Governmental Activities as Reported in the Statement of Activities	\$ 6,451,139
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See accompanying Notes to Basic Financial Statements.

**CITY OF KAUKAUNA, WISCONSIN**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL — GENERAL FUND**  
**YEAR ENDED DECEMBER 31, 2024**

	Budget			Variance Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>				
Taxes	\$ 8,429,509	\$ 8,429,509	\$ 8,413,432	\$ (16,077)
Intergovernmental	5,117,199	5,117,199	5,238,228	121,029
Licenses and Permits	476,400	476,400	611,317	134,917
Fines and Forfeits	123,000	123,000	102,621	(20,379)
Public Charges for Services	1,177,964	1,177,964	1,263,202	85,238
Miscellaneous	168,600	168,600	1,069,458	900,858
Total Revenues	15,492,672	15,492,672	16,698,258	1,205,586
<b>EXPENDITURES</b>				
Current:				
General Government	2,954,084	2,954,084	2,757,397	196,687
Public Safety	7,563,553	7,563,553	7,647,362	(83,809)
Public Works	3,877,483	3,877,483	3,745,038	132,445
Health and Human Services	2,500	2,500	3,498	(998)
Culture and Recreation	2,696,989	2,696,989	2,381,184	315,805
Conservation and Development	873,331	873,331	461,911	411,420
Nondepartmental	622,555	622,555	213,203	409,352
Total Expenditures	18,590,495	18,590,495	17,353,509	1,236,986
<b>EXCESS (DEFICIENCY) OF REVENUES UNDER EXPENDITURES</b>	(3,097,823)	(3,097,823)	(655,251)	2,442,572
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	2,912,823	2,912,823	3,111,514	198,691
Transfers Out	(240,000)	(240,000)	(940,000)	(700,000)
Total Other Financing Sources (Uses)	2,672,823	2,672,823	2,171,514	(501,309)
<b>NET CHANGE IN FUND BALANCE</b>	(425,000)	(425,000)	1,516,263	1,941,263
Fund Balance - Beginning of Year	5,288,346	5,288,346	5,503,553	215,207
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 4,863,346</u>	<u>\$ 4,863,346</u>	<u>\$ 7,019,816</u>	<u>\$ 2,156,470</u>

See accompanying Notes to Basic Financial Statements.

**CITY OF KAUKAUNA, WISCONSIN**  
**STATEMENT OF NET POSITION — PROPRIETARY FUNDS**  
**DECEMBER 31, 2024**

	Kaukauna Utilities	Stormwater Utility	Sanitary Sewer Utility	Total
<b>ASSETS</b>				
Current Assets:				
Cash and Investments	\$ 15,705,167	\$ 3,372,016	\$ 3,463,731	\$ 22,540,914
Restricted Cash and Investments	317,773	-	-	317,773
Receivables:				
Taxes and Special Charges	-	1,971	7,449	9,420
Accounts, Net	5,529,391	-	1,150	5,530,541
Due from Other Funds	327,902	304,048	3,156,646	3,788,596
Inventories and Prepaid Items	3,934,761	-	-	3,934,761
Total Current Assets	25,814,994	3,678,035	6,628,976	36,122,005
Restricted Assets:				
Cash and Investments	6,690,932	2,471,572	1,214,638	10,377,142
Other Assets:				
Investment in ATC LLC	4,551,136	-	-	4,551,136
Regulatory Asset	660,407	-	-	660,407
Nonutility Plant, Net	291,486	-	-	291,486
Property Held for Future Use	236,297	-	-	236,297
Total Other Assets	5,739,326	-	-	5,739,326
Capital Assets:				
Nondepreciable	6,226,516	2,859,138	1,131,369	10,217,023
Depreciable, Net	127,070,415	9,502,857	21,436,621	158,009,893
Total Capital Assets	133,296,931	12,361,995	22,567,990	168,226,916
Total Assets	171,542,183	18,511,602	30,411,604	220,465,389
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension Related Amounts	4,023,163	78,291	118,238	4,219,692
Other Postemployment Related Amounts	858,429	2,097	3,257	863,783
Total Deferred Outflows of Resources	4,881,592	80,388	121,495	5,083,475

See accompanying Notes to Basic Financial Statements.

**CITY OF KAUKAUNA, WISCONSIN**  
**STATEMENT OF NET POSITION — PROPRIETARY FUNDS (CONTINUED)**  
**DECEMBER 31, 2024**

	Kaukauna Utilities	Stormwater Utility	Sanitary Sewer Utility	Total
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts Payable	\$ 2,378,280	\$ 281,520	\$ 346,884	\$ 3,006,684
Accrued and Other Current Liabilities	651,400	2,558	5,386	659,344
Due to Other Funds	3,527,094	-	-	3,527,094
Customer Deposits	1,555,698	-	-	1,555,698
Unearned Revenues	834,181	4,200	15,876	854,257
Current Portion of Long-Term Debt:				
General Obligation	-	256,000	-	256,000
Revenue Bonds	4,284,958	375,000	450,000	5,109,958
Accrued Interest Payable	97,909	91,569	112,663	302,141
Total Current Liabilities	13,329,520	1,010,847	930,809	15,271,176
Long-Term Obligations, Less Current Portion:				
Revenue Bonds	54,634,217	8,965,000	10,270,000	73,869,217
Compensated Absences	-	6,654	17,568	24,222
Debt Premium	2,815,538	21,062	20,065	2,856,665
Net Pension Liability	450,891	8,663	13,458	473,012
Net Other Postemployment Benefits	2,594,486	5,626	8,740	2,608,852
Total Long-Term Liabilities	60,495,132	9,007,005	10,329,831	79,831,968
Total Liabilities	73,824,652	10,017,852	11,260,640	95,103,144
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension Related Amounts	2,415,568	46,411	72,101	2,534,080
Other Postemployment Related Amounts	334,676	3,065	4,761	342,502
Total Deferred Inflows of Resources	2,750,244	49,476	76,862	2,876,582
<b>NET POSITION</b>				
Net Investment in Capital Assets	69,172,583	4,353,972	11,977,159	85,503,714
Restricted:				
Debt Service	6,910,796	760,047	884,188	8,555,031
Unrestricted	23,765,500	3,410,643	6,334,250	33,510,393
Total Net Position	\$ 99,848,879	\$ 8,524,662	\$ 19,195,597	\$ 127,569,138

See accompanying Notes to Basic Financial Statements.

**CITY OF KAUKAUNA, WISCONSIN**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**YEAR ENDED DECEMBER 31, 2024**

	Kaukauna Utilities	Stormwater Utility	Sanitary Sewer Utility	Total
<b>OPERATING REVENUES</b>				
Charges for Services	\$ 63,618,114	\$ 1,807,237	\$ 4,723,764	\$ 70,149,115
Other	732,892	-	-	732,892
Total Operating Revenues	64,351,006	1,807,237	4,723,764	70,882,007
<b>OPERATING EXPENSES</b>				
Operation and Maintenance	47,800,926	361,546	2,703,704	50,866,176
Depreciation	6,270,843	167,105	432,224	6,870,172
Taxes	1,376,456	9,647	-	1,386,103
Total Operating Expenses	55,448,225	538,298	3,135,928	59,122,451
<b>OPERATING INCOME</b>	8,902,781	1,268,939	1,587,836	11,759,556
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Interest Income	1,280,745	4,066	2,144	1,286,955
Merchandising and Jobbing	65,918	-	-	65,918
Interest and Fiscal Charges	(2,068,854)	(384,134)	(439,547)	(2,892,535)
Amortization of Debt Discount/Premium	433,607	-	-	433,607
Miscellaneous Revenues (Expenses)	(21,393)	-	-	(21,393)
Total Nonoperating Revenues (Expenses)	(309,977)	(380,068)	(437,403)	(1,127,448)
<b>INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	8,592,804	888,871	1,150,433	10,632,108
Capital Contributions	1,506,638	65,390	-	1,572,028
Transfers In	-	206,000	395,000	601,000
Transfers Out	(2,268,214)	(93,915)	(128,803)	(2,490,932)
<b>CHANGE IN NET POSITION</b>	7,831,228	1,066,346	1,416,630	10,314,204
Net Position - Beginning of Year	92,017,651	7,458,316	17,778,967	117,254,934
<b>NET POSITION - END OF YEAR</b>	<u>\$ 99,848,879</u>	<u>\$ 8,524,662</u>	<u>\$ 19,195,597</u>	<u>\$ 127,569,138</u>

See accompanying Notes to Basic Financial Statements.

**CITY OF KAUKAUNA, WISCONSIN  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
YEAR ENDED DECEMBER 31, 2024**

	Kaukauna Utilities	Stormwater Utility	Sanitary Sewer Utility	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash Received from Customers	\$ 64,361,418	\$ 1,806,187	\$ 4,713,210	\$ 70,880,815
Cash Paid for Employee Wages and Benefits	(5,911,022)	(226,327)	(256,092)	(6,393,441)
Cash Paid to Suppliers	(43,808,107)	(39,499)	(2,483,624)	(46,331,230)
Net Cash Provided by Operating Activities	14,642,289	1,540,361	1,973,494	18,156,144
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Miscellaneous Revenues (Expenses)	(21,393)	-	-	(21,393)
Merchandising and Jobbing	65,918	-	-	65,918
Due to/from Other Funds	-	(27,420)	(1,184,788)	(1,212,208)
Transfers In/Out	(2,268,214)	112,085	266,197	(1,889,932)
Net Cash Provided (Used) by Noncapital Financing Activities	(2,223,689)	84,665	(918,591)	(3,057,615)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of Capital Assets	(5,347,555)	(1,391,516)	(1,373,819)	(8,112,890)
Capital Contributions	-	509	5,057	5,566
Principal Paid on Long-Term Debt	(4,053,539)	(574,000)	(425,000)	(5,052,539)
Interest Paid on Long-Term Debt	(2,069,743)	(392,687)	(445,440)	(2,907,870)
Proceeds of Long-Term Debt	1,926,629	-	-	1,926,629
Debt Issuance Costs Paid	(28,501)	-	-	(28,501)
Net Cash Used by Capital and Related Financing Activities	(9,572,709)	(2,357,694)	(2,239,202)	(14,169,605)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest Received	1,166,502	4,066	2,144	1,172,712
Investment in ATC LLC	(130,061)	-	-	(130,061)
Net Cash Provided by Investing Activities	1,036,441	4,066	2,144	1,042,651
<b>CHANGE IN CASH AND CASH EQUIVALENTS</b>	3,882,332	(728,602)	(1,182,155)	1,971,575
Cash and Cash Equivalents - Beginning of Year	18,831,540	6,572,190	5,860,524	31,264,254
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>\$ 22,713,872</u>	<u>\$ 5,843,588</u>	<u>\$ 4,678,369</u>	<u>\$ 33,235,829</u>

See accompanying Notes to Basic Financial Statements.

**CITY OF KAUKAUNA, WISCONSIN  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2024**

	Kaukauna Utilities	Stormwater Utility	Sanitary Sewer Utility	Total
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>				
Operating Income	\$ 8,902,781	\$ 1,268,939	\$ 1,587,836	\$ 11,759,556
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Depreciation	6,270,843	167,105	432,224	6,870,172
Depreciation Charged to Operating Accounts	182,634	-	-	182,634
Depreciation on Nonutility Plant	8,679	-	-	8,679
Change in Liability (Asset) and Deferred Outflows and Inflows of Resources:				
Pension Asset/Liability	(1,159,038)	(17,696)	(38,621)	(1,215,355)
Pension Related Deferred Outflows	1,999,790	22,784	74,990	2,097,564
Pension Related Deferred Inflows	(960,775)	(8,868)	(37,118)	(1,006,761)
Other Postemployment Benefits Liability Related Deferred Outflows	780,859	1,720	1,024	783,603
Other Postemployment Benefits Liability Related Deferred Inflows	(510,632)	(542)	(184)	(511,358)
Regulatory Asset	5,319	(12)	(1,319)	3,988
Change in Operating Assets and Liabilities:				
Accounts Receivables, Net of Allowance	220,136	-	-	220,136
Due to/from Municipality	392,264	-	50	392,314
Inventories and Prepaid Items	(80,140)	-	-	(80,140)
Accounts Payable	(195,842)	-	-	(195,842)
Accrued and Other Current Liabilities	(1,108,085)	112,032	(33,570)	(1,029,623)
Customer Deposits	49,623	(4,051)	(1,214)	44,358
Unearned Revenues	150,501	-	-	150,501
Net Cash Provided by Operating Activities	<u>\$ 14,642,289</u>	<u>\$ 1,540,361</u>	<u>\$ 1,973,494</u>	<u>\$ 18,156,144</u>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION</b>				
Cash and Investments in Current Assets	\$ 15,705,167	\$ 3,372,016	\$ 3,463,731	\$ 22,540,914
Cash and Investments in Restricted Assets	7,008,705	2,471,572	1,214,638	10,694,915
Total Cash and Cash Equivalents	<u>\$ 22,713,872</u>	<u>\$ 5,843,588</u>	<u>\$ 4,678,369</u>	<u>\$ 33,235,829</u>
<b>NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
ATC Dividends Reinvested	\$ 114,243	\$ -	\$ -	\$ 114,243
Acquisition of Capital Assets Purchase on Account	\$ 2,389,635	\$ 145,950	\$ 172,789	\$ 2,708,374
Developer Financed Additions to Utility Plant	\$ 1,620,881	\$ -	\$ -	\$ 1,620,881

See accompanying Notes to Basic Financial Statements.



**CITY OF KAUKAUNA, WISCONSIN  
STATEMENT OF NET POSITION  
FIDUCIARY FUND  
DECEMBER 31, 2024**

	Tax Collection Custodial Fund
<b>ASSETS</b>	
Cash and Investments	\$ 9,442,975
Taxes Receivable	<u>8,346,536</u>
Total Assets	17,789,511
<b>DEFERRED INFLOW</b>	
Property Taxes Levied for Subsequent Year	<u>17,789,511</u>
<b>NET POSITION</b>	
Restricted	<u><u>\$ -</u></u>

See accompanying Notes to Basic Financial Statements.

**CITY OF KAUKAUNA, WISCONSIN  
STATEMENT OF CHANGES IN NET POSITION  
FIDUCIARY FUND  
YEAR ENDED DECEMBER 31, 2024**

	<u>Tax Collection Custodial Fund</u>
<b>ADDITIONS</b>	
Property Tax Collections	\$ 15,403,044
<b>DEDUCTIONS</b>	
Payments to Taxing Jurisdictions	<u>15,403,044</u>
<b>CHANGE IN NET POSITION</b>	-
Net Position - Beginning of Year	<u>-</u>
<b>NET POSITION - END OF YEAR</b>	<u><u>\$ -</u></u>

See accompanying Notes to Basic Financial Statements.

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The basic financial statements of the City of Kaukauna, Wisconsin (the City), have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the City are described below:

**A. Reporting Entity**

The City is a municipal corporation governed by an elected eight member council. Included in the City's operations (the primary government) are the City's Electric and Water Utilities, managed by a separate commission appointed by the City Council. In accordance with GAAP, the basic financial statements are required to include the City and any separate component units that have a significant operational or financial relationship with the City. The City has identified the following component unit that is required to be included in the basic financial statements as required by standards.

**Redevelopment Authority**

The Redevelopment Authority of the City of Kaukauna provides services entirely to the City of Kaukauna. Although it is legally separate from the City, the Redevelopment Authority is blended and reported as if it were part of the primary government because of the nature of its relationship with the City. The Redevelopment Authority does not issue separate financial statements.

**B. Related Organization**

The City's officials are also responsible for appointing the members of the board of another organization, but the City's accountability for this organization does not extend beyond making the appointments. Therefore, this organization is not included in the City's reporting entity. The City Council appoints some or all of the members of the following related organization:

**Housing Authority of the City of Kaukauna**

The Housing Authority was established by the City to administer the low and moderate income housing program funded by federal grants and rental income. Although board members of the Housing Authority are appointed by the City Council, there is no financial interdependency with the City of Kaukauna nor does the City have any significant influence over Housing Authority operations. The City does not provide funding for the Housing Authority. Additionally, the City does not hold title to any of the Housing Authority assets, nor does it have any right to the Housing Authority's surpluses. The City has no legal obligation to fund Housing Authority programs should grant funding no longer be available.

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for services.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and proprietary funds. Governmental funds include general, special revenue, debt service and capital projects funds. Proprietary funds include enterprise funds. The City has no internal service funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

**General Fund**

This is the City's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

**Debt Service Fund**

This fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

**Capital Projects Funds – Streets and Sidewalks and Pool and Parks**

These funds are used to account for the capital expenditures related to the City's streets, sidewalks, pools, and parks.

**Tax Incremental District #5**

This fund accounts for the activity related to the City's Tax Incremental District #5.

The City reports the following major enterprise funds:

**Kaukauna Utilities**

This fund accounts for the provision of electric service to City residents, businesses, public authorities and the communities of Little Chute and Combined Locks, Wisconsin and the provision of water service to City residents, businesses and public authorities.

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Government-Wide and Fund Financial Statements (Continued)**

**Stormwater Utility**

This fund accounts for the provision of storm water management to City residents, businesses and public authorities.

**Sanitary Sewer Utility**

This fund accounts for the provision of wastewater collection to City residents, businesses and public authorities.

**Tax Collection Custodial Fund**

The tax collection custodial fund accounts for property taxes and specials collected on behalf of other governments.

**D. Measurement Focus and Basis of Accounting**

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions, including entering into contracts giving the City of Kaukauna the right-to-use lease assets, are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources.

Revenues susceptible to accrual include intergovernmental grants, intergovernmental charges for services, public charges for services and interest. Other revenues such as licenses and permits, fines and forfeits and miscellaneous revenues are recognized when received in cash or when measurable and available.

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Measurement Focus and Basis of Accounting (Continued)**

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the City's water and electric functions and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's proprietary funds are charges to customers for services. Operating expenses for proprietary funds include the costs of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources, as they are needed.

**E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance**

**1. Cash and Investments**

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value or amortized cost. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less from date of acquisition are considered to be cash equivalents.

**2. Property Taxes and Special Charges Receivable**

Property taxes and special charges consist of taxes on real estate and personal property and user charges assessed against City properties. They are levied during December of the prior year and become an enforceable lien on property the following January 1. Property taxes are payable in various options depending on the type and amount. Personal property taxes and special charges are payable on or before January 31 in full. Real estate taxes are payable in full by January 31 or in two equal installments on or before January 31 and July 31. Real estate taxes not paid by January 31 are purchased by the County as part of the February tax settlement. Delinquent personal property taxes remain the collection responsibility of the City.

Special charges not paid by January 31 are held in trust by the County and remitted to the City, including interest, when collected by the County.

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)**

**2. Property Taxes and Special Charges Receivable (Continued)**

The City bills and collects its own property taxes and also levies and collects taxes for the Kaukauna School District, Outagamie County and Fox Valley Technical College.

**3. Accounts Receivable**

Accounts receivable have been shown net of allowance for uncollectible accounts of \$1,752,866.

**4. Special Assessments**

Assessments against property owners for public improvements are generally not subject to full settlement in the year levied. Special assessments are placed on tax rolls on an installment basis. Revenue from special assessments recorded in governmental funds is recognized as collections are made or as current installments are placed on tax rolls. (Installments placed on the 2024 tax roll are recognized as revenue in 2025.)

**5. Loans Receivable**

The City has received federal and state grant funds for economic development and housing rehabilitation loan programs and has passed the funds to various businesses and individuals in the form of loans. The City records a loan receivable and expenditure when the loan has been made and the funds disbursed. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the basic financial statements. In the governmental funds, the City records a deferred inflow of resources for the net amount of the receivable. As the loans are repaid, revenue is recognized. Any unspent loan proceeds are presented as restricted fund balance in the fund financial statements.

**6. Interfund Receivables and Payables**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" and "due to other funds" in the fund financial statements.

The amount reported on the statement of net position for internal balances represents the residual balance outstanding between the governmental and business-type activities.



**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)**

**7. Inventories**

Inventories are recorded at cost, which approximates market, using the first-in, first-out method. Inventories consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed rather than when purchased.

Inventories of governmental funds in the fund financial statements are classified as nonspendable fund balance to indicate that they do not represent spendable available financial resources.

**8. Prepaid Items**

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items and are accounted for on the consumption method.

Prepaid items of governmental funds in the fund financial statements are classified as nonspendable fund balance to indicate that they do not represent spendable available financial resources.

**9. Investment in American Transmission Company (ATC)**

The City's Electric Utility is a member of ATC. ATC was formed by approximately 25 utilities to plan, construct, maintain, monitor and own electric transmission facilities in Wisconsin. The Utility owns less than 1/2 of 1% of ATC.

The investment earns dividends quarterly, some of which are paid in cash and some of which are required to be reinvested. From time to time, the Utility has the option to contribute additional funds to maintain its proportionate share of ownership. The investment is valued at net asset value per share which is equal to the original cost plus additional contributions and reinvested dividends and approximates fair value.

**10. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of \$5,000 or higher and an estimated useful life in excess of a year. Such assets, except intangible right-to-use lease assets, the measurement of which is discussed in Note 1.E.15 below, are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)**

**10. Capital Assets (Continued)**

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Land and construction in progress are not depreciated. Other capital assets of the City are depreciated/amortized using the straight-line method over the following estimated useful lives:

Assets	Governmental Activities	Business-Type Activities
	Years	
Buildings	20 to 40	25 to 50
Improvements Other Than Buildings	10 to 20	25 to 100
Machinery and Equipment	3 to 20	3 to 10
Infrastructure	18 to 70	70
Right-to-Use Lease Asset - Buildings	3 to 5	3 to 5

**11. Regulatory Asset**

During 2017, a large industrial customer of the Utilities went into receivership, resulting in an uncollectible receivable of \$2,201,357. The Utilities subsequently requested the Public Service Commission of Wisconsin (PSC) to allow the Utilities to recover this cost in future years. The PSC subsequently authorized the Utilities to amortize this cost over 10 years and allowed an annual uncollectible expense of \$220,136 to be included in the Utilities revenue requirement beginning in 2018. The Utilities expects that the PSC will continue to include this amortization in its revenue requirement through 2028, and will amortize the asset in accordance with the PSC order.

**12. Compensated Absences**

It is the City's policy to permit employees to accumulate earned but unused vacation and sick leave benefits in accordance with employee handbook policies and/or bargaining unit agreements. All vacation and sick leave is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds in the fund financial statements only if they have matured, for example, as a result of employee resignations and retirements.

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)**

**13. Deferred Outflows/Inflows of Resources**

Deferred outflows of resources are a consumption of net position by the government that is applicable to a future reporting period. Deferred inflows of resources are an acquisition of net position by the government that is applicable to a future reporting period. The recognition of those outflows and inflows as expenses or expenditures and revenues are deferred until the future periods to which the outflows and inflows are applicable.

Governmental funds may report deferred inflows of resources for unavailable revenues. The City reports unavailable revenues for special assessments, loan and developer receivables, and other public charges, grants and donations. These inflows are recognized as revenues in the government-wide financial statements.

**14. Long-Term Obligations**

In the government-wide financial statements, and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**15. Leases**

The City is a lessee for space usage.

Lessee

The City recognizes a lease liability and an intangible right-to-use lease asset in the district-wide financial statements based on the criteria dictated in GASB Statement No. 87, *Leases*.

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)**

**15. Leases (Continued)**

*Lessee (Continued)*

At the commencement of a lease, the City determines based on the criteria dictated in GASB Statement No. 87, *Leases*, if the lease is a financed purchased or a lease liability. Then the City initially measures the lease liability at the present value of payments expected to be made during the lease term.

Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease liabilities are reported with the long-term obligations on the statement of net position.

An intangible right-to-use lease asset is initially measured as the initial amount of the lease liability adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. The intangible right-to-use lease asset is amortized on a straight-line basis over the life of the lease. The intangible right-to-use lease asset is reported with the City capital assets in its own category called Leased Assets (Right-to-Use).

Key estimates and judgements related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases.

The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City has elected to recognize payments for short-term leases with a lease term of 12 months or less as expenses as incurred, and these leases are not included as lease liabilities or right-to-use lease assets on the statements of net position.

The City accounts for contracts containing both lease and nonlease components as separate contracts when possible. In cases where the contract does not provide separate price information for lease and nonlease components, and it is impractical to estimate the price of such components, the City treats the components as a single lease unit.

The City monitors changes in circumstances that would require a re-measurement of its lease and will re-measure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease.

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)**

**16. Pensions**

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset),
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions,
- Pension Expense (Revenue).

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**17. Other Postemployment Benefits Other Than Pensions (OPEB)**

**Defined Benefit Plan**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City's Other Postemployment Benefit Plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

**Local Retiree Life Insurance Fund**

The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring following:

- Net OPEB Liability (Asset),
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs,
- OPEB Expense (Revenue).

Information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIF's fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of member contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)**

**18. Fund Equity**

**Governmental Fund Financial Statements**

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- **Nonspendable Fund Balance.** Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.
- **Restricted Fund Balance.** Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.
- **Committed Fund Balance.** Amounts that are constrained for specific purposes by action of the City Council. These constraints can only be removed or changed by the City Council using the same action that was used to create them.
- **Assigned Fund Balance.** Amounts that are constrained for specific purposes by action of City management. The City Council has authorized the City Finance Director to assign fund balance. Residual amounts in any governmental fund, other than the General Fund, are also reported as assigned.
- **Unassigned Fund Balance.** Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

The City has adopted a fund balance spend-down policy regarding the order in which fund balance will be utilized. Where applicable, the policy requires restricted funds to be spent first, followed by committed funds, and then assigned funds. Unassigned funds would be spent last.

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)**

**18. Fund Equity (Continued)**

**Government-Wide and Proprietary Fund Statements**

Equity is classified as net position and displayed in three components:

- **Net Investment in Capital Assets.** Amount of capital assets, net of accumulated depreciation or amortization, and capital related deferred outflows of resources less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and any capital related deferred inflows of resources.
- **Restricted Net Position.** Amount of net position that is subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- **Unrestricted Net Position.** Net position that is neither classified as restricted nor as net investment in capital assets.

**F. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 2 STEWARDSHIP AND COMPLIANCE**

**A. Budgets and Budgetary Accounting**

The City follows these procedures in establishing the budgetary data reflected in the basic financial statements:

1. During November, City management submits to the City Council a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by City Council action.
2. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the general, certain special revenue, debt service funds and certain capital projects funds. Budget is defined as the originally approved budget plus or minus approved amendments. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.
3. During the year, formal budgetary integration is employed as a management control device for the general fund, certain special revenue funds, debt service funds and certain capital projects funds.
4. Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each activity or department of the City. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the City Council.
5. Encumbrance accounting is not used by the City to record commitments related to unperformed contracts for goods or services.

**B. Excess of Expenditures over Budget Appropriations**

The following expenditure accounts of the governmental funds had actual expenditures in excess of budget appropriations for the year ended December 31, 2024 as follows:

Funds	Excess Expenditures
General Fund:	
Public Safety	\$ 83,809
Health and Human Services	998
Debt Service Fund:	
Interest and Fiscal Charges	21,602



**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 2 STEWARDSHIP AND COMPLIANCE (CONTINUED)**

**C. Deficit Fund Equity**

The following funds had deficit fund balance as of December 31, 2024:

Funds	Deficit Fund Balance
Special Revenue Funds:	
Vehicle Registration	\$ 21,266
Solid Waste	23,607
Capital Projects Funds:	
Tax Incremental District #4	24,969
Tax Incremental District #8	810,332
Tax Incremental District #9	73,923
Tax Incremental District #10	10,991
Tax Incremental District #12	165,847
Environmental Remediation TID	327,370

The City anticipates funding the above deficits from future revenues and tax levies of the funds.

**D. Property Tax Levy Limit**

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. For the 2024 and 2025 budget years, Wisconsin Statutes limit the increase in the maximum allowable tax levy to the change in the City's January 1 equalized value as a result of net new construction. The actual limit for the City for the 2024 budget was 2.72%. The actual limit for the City for the 2025 budget was 2.648%. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations.

**NOTE 3 DETAILED NOTES ON ALL FUNDS**

**A. Cash and Investments**

The City maintains various cash and investment accounts, including pooled funds that are available for use by all funds. Each fund's portion of these accounts is displayed on the financial statements as "Cash and investments".

Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes to the following:

Time deposits; repurchase agreements; securities issued by federal, state and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin local government investment pool.

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**A. Cash and Investments (Continued)**

The carrying amount of the City's cash and investments totaled \$82,520,750 on December 31, 2024, as summarized below:

Petty Cash and Cash on Hand	\$ 1,175
Deposits with Financial Institutions	25,662,844
Investments:	
Bond Mutual Funds	445,962
Wisconsin Investment Series Cooperative (WISC):	
CMS Series	408,135
IS Series	95,458
LTD Series	903,237
TS Series	1,383,577
Negotiable Certificates of Deposit	489,290
Repurchase Sweep Agreements	14,161,366
Money Market Mutual Funds	864,601
U.S. Treasury Notes and Bonds	2,528,868
Wisconsin Local Government Investment Pool	35,576,237
Total	<u>\$ 82,520,750</u>

Reconciliation to the basic financial statements:

Government-Wide Statement of Net Position:	
Cash and Investments	\$ 45,710,748
Restricted Cash and Investments	27,367,027
Fiduciary Fund Statement of Net Position:	
Custodial Fund	9,442,975
Total	<u>\$ 82,520,750</u>

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**A. Cash and Investments (Continued)**

**Fair Value Measurements**

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs. The City has the following fair value measurements as of December 31, 2024:

	Fair Value Measurements Using:		
	Level 1	Level 2	Level 3
Investments:			
U.S. Treasuries	\$ -	\$ 2,528,868	\$ -
Wisconsin Investment Series			
Cooperative (WISC) LTD Series	-	903,237	-
Bond Mutual Funds	445,962	-	-
Negotiable Certificates of Deposit	-	489,290	-
Money Market Mutual Funds	-	864,601	-
Total	<u>\$ 445,962</u>	<u>\$ 4,785,996</u>	<u>\$ -</u>

Deposits and investments of the City are subject to various risks. Presented below is a discussion of the City's deposits and investments and the related risks.

**Custodial Credit Risk**

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. The City does not have an additional custodial credit policy.

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**A. Cash and Investments (Continued)**

**Custodial Credit Risk (Continued)**

Deposits with financial institutions within the state of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for the combined amount of all time and savings deposits and \$250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the state of Wisconsin are insured by the FDIC in the amount of \$250,000 for the combined amount of all deposit accounts per official custodian per depository institution. Deposits with credit unions are insured by the National Credit Union Share Insurance Fund (NCUSIF) in the amount of \$250,000 per credit union member. Also, the state of Wisconsin has a State Guarantee Fund which provides a maximum of \$1,000,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available. This coverage has been considered in determining custodial credit risk.

As of December 31, 2024, \$6,483,763 of the City's deposits with financial institutions were in excess of federal and state depository insurance limits. No amounts were collateralized.

On December 31, 2024, the City held repurchase agreement investments of \$14,161,366 of which the underlying securities are, held by the investment's counterparty, not in the name of the City.

**Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin statutes limit investment in securities to the top two ratings assigned by nationally recognized statistical rating organizations. Presented below is the actual rating as of the year-end for each investment type.

Investment Type	Amount	Exempt from Disclosure	AAA	Aa	Not Rated
Money Market Mutual Funds	\$ 864,601	\$ -	\$ -	\$ -	\$ 864,601
Mutual Bond Funds	401,501	-	-	-	401,501
U.S. Treasuries	2,528,868	2,528,868	-	-	-
Negotiable Certificates of Deposit	489,290	-	-	-	489,290
WISC Investments:					
CMS Series	408,135	-	408,135	-	-
IS Series	95,458	-	95,458	-	-
LTD Series	903,237	-	-	903,237	-
TS Series	1,383,577	-	1,383,577	-	-
Wisconsin Local Government Investment Pool	35,576,237	-	-	-	35,576,237
Totals	<u>\$ 42,650,904</u>	<u>\$ 2,528,868</u>	<u>\$ 1,887,170</u>	<u>\$ 903,237</u>	<u>\$ 37,331,629</u>

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**A. Cash and Investments (Continued)**

**Concentration of Credit Risk**

The investment policy of the City contains no limitations on the amount that can be invested in any one issuer. At December 31, 2024, the City had no investments in one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total City investments.

**Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

As of December 31, 2024, the Wisconsin Local Government Investment Pool had a weighted average maturity of 9 days. Information about the sensitivity of the fair values of the City's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity:

Investment Type	Amount	Remaining Maturity (in Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
Money Market Mutual Funds	\$ 864,601	\$ 864,601	\$ -	\$ -	\$ -
Mutual Funds	445,962	445,962	-	-	-
U.S. Treasuries	2,528,868	749,031	476,040	1,303,797	-
WISC Investments:					
CMS Series	408,135	408,135	-	-	-
IS Series	95,458	95,458	-	-	-
TS Series	1,383,577	1,383,577	-	-	-
LTD Series	903,237	903,237	-	-	-
Repurchase Sweep Agreements	14,161,366	14,161,366	-	-	-
Negotiable Certificates of Deposit	489,290	489,290	-	-	-
Wisconsin Local Government Investment Pool	35,576,237	35,576,237	-	-	-
Totals	<u>\$ 56,856,731</u>	<u>\$ 55,076,894</u>	<u>\$ 476,040</u>	<u>\$ 1,303,797</u>	<u>\$ -</u>

**Investment in Wisconsin Local Government Investment Pool**

The City has investments in the Wisconsin Local Government Investment Pool of \$35,576,237 at year-end. The LGIP is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2024, the fair value of the City's share of the LGIP's assets was substantially equal to the carrying value.

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**A. Cash and Investments (Continued)**

**Investment in Wisconsin Investment Series Cooperative**

The Wisconsin Investment Series Cooperative (WISC) is organized by and operated exclusively for Wisconsin public schools, technical colleges, and municipal entities. WISC is not registered with the Securities and Exchange Commission, but operated under Wisconsin Intergovernmental Cooperation Statute, Wisconsin Statutes, Section 66.0301. WISC is governed by the Wisconsin Investment Series Cooperative Commission in accordance with the terms of the Intergovernmental Cooperation Agreement. WISC invests Utilities' funds in accordance with Wisconsin law. WISC investments, except for LTD series, are valued at amortized cost, which approximates market value.

**B. Restricted Assets**

Restricted assets of the primary government on December 31, 2024, totaled \$27,367,027 and consisted of cash and investments held for the following purposes:

Funds	Amount	Purpose
Special Revenue:		
Thousand Islands Environmental Center	\$ 199,571	To be used for future activities of the Environmental Center
Nelson Crossing	1,858	To be used for future activities of Nelson Crossing
Total Special Revenue	201,429	
Debt Service	2,223,057	
Capital Projects:		
Pools and Parks	2,673,917	To be used for future capital expenditures relating to space improvements
Tax Incremental District #4	342,181	To be used for future expenses relating to the tax incremental district
Tax Incremental District #5	8,502,572	To be used for future expenses relating to the tax incremental district
Tax Incremental District #6	436,802	To be used for future expenses relating to the tax incremental district
Tax Incremental District #8	64,554	To be used for future expenses relating to the tax incremental district
Tax Incremental District #9	81,712	To be used for future expenses relating to the tax incremental district
Tax Incremental District #10	228,977	To be used for future expenses relating to the tax incremental district
Tax Incremental District #11	310,768	To be used for future expenses relating to the tax incremental district
Tax Incremental District #12	459,921	To be used for future expenses relating to the tax incremental district
Environmental Remediation TID	410,624	To be used for future expenses relating to the tax incremental district
Redevelopment Authority	735,598	To be used for retirement of Taxable Redevelopment Lease Revenue Bonds
Total Capital Projects	14,247,626	
Total Governmental Activities	16,672,112	
Enterprise:		
Electric Utility:		
Debt Reserve	6,213,720	To be used for subsequent year payments and to reserve additional
Water Utility:		
Debt Reserve/Special Redemption	794,985	To be used for subsequent year payments and to reserve additional
Stormwater Utility:		
Capital Improvements	1,711,525	To be used for future stormwater capital projects
Debt Reserve	760,047	To reserve additional funds for debt retirement
Total Stormwater Utility	2,471,572	
Sanitary Sewer Utility:		
Capital Improvements	330,450	To be used for future sanitary sewer capital projects
Debt Reserve	884,188	To reserve additional funds for debt retirement
Total Sanitary Sewer Utility	1,214,638	
Total Business-Type Activities	10,694,915	
Total Restricted Assets	<u>\$ 27,367,027</u>	

**CITY OF KAUKAUNA, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**C. Capital Assets**

Capital asset activity for the year ended December 31, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities:</b>				
Capital Assets, Nondepreciable:				
Land	\$ 7,537,582	\$ -	\$ 191,194	\$ 7,346,388
Construction in Progress	7,060,304	3,585,729	6,031,608	4,614,425
Total Capital Assets, Nondepreciable	14,597,886	3,585,729	6,222,802	11,960,813
Capital Assets, Being Depreciated and Amortized:				
Land Improvements	1,871,093	417,579	-	2,288,672
Buildings and Improvements	28,798,393	8,285,865	-	37,084,258
Machinery and Equipment	11,120,253	305,872	-	11,426,125
Infrastructure	72,004,856	3,941,125	-	75,945,981
Right-to-Use Lease Assets - Buildings	2,549,180	-	-	2,549,180
Subtotals	116,343,775	12,950,441	-	129,294,216
Less: Accumulated Depreciation and Amortization	44,872,882	4,210,086	-	49,082,968
Total Capital Assets, Depreciable, Net	71,470,893	8,740,355	-	80,211,248
Governmental Activities Capital Assets, Net	<u>\$ 86,068,779</u>	<u>\$ 12,326,084</u>	<u>\$ 6,222,802</u>	92,172,061
Less: Debt Incurred for Capital Assets				60,719,446
Less: Premium				1,764,499
Less: Accounts Payable Related to Capital Assets				324,698
Net Investment in Capital Assets				<u>\$ 29,363,418</u>
<b>Business-Type Activities:</b>				
Capital Assets, Nondepreciable:				
Land	\$ 2,517,811	\$ -	\$ -	\$ 2,517,811
Intangible	837,951	-	-	837,951
Construction in Progress	4,744,221	10,648,582	8,531,540	6,861,263
Total Capital Assets, Nondepreciable	8,099,983	10,648,582	8,531,540	10,217,025
Capital Assets, Depreciable:				
Buildings	26,582,202	6,340	6,340	26,582,202
Improvements Other Than Buildings	152,761,167	6,646,911	344,080	159,063,998
Machinery and Equipment	39,341,158	465,150	186,159	39,620,149
Infrastructure	37,117,812	1,466,971	-	38,584,783
Subtotals	255,802,339	8,585,372	536,579	263,851,132
Less: Accumulated Depreciation	99,325,020	7,052,800	536,579	105,841,241
Subtotals	99,325,020	7,052,800	536,579	105,841,241
Total Capital Assets, Depreciable, Net	156,477,319	1,532,572	-	158,009,891
Business-Type Activities Capital Assets, Net	<u>\$ 164,577,302</u>	<u>\$ 12,181,154</u>	<u>\$ 8,531,540</u>	168,226,916
Less: Capital Related Debt				77,203,856
Less: Debt Premium				2,856,665
Less: Accounts Payable Related to Capital Assets				2,662,681
Net Investment in Capital Assets				<u>\$ 85,503,714</u>

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**C. Capital Assets (Continued)**

Depreciation and amortization expense was charged to functions of the City as follows:

Governmental Activities:	
General Government	\$ 183,088
Public Safety	251,911
Public Works	2,640,872
Culture and Recreation	868,055
Conservation and Development	<u>266,160</u>
Total Depreciation and Amortization Expense - Governmental Activities	<u><u>\$ 4,210,086</u></u>
Business-Type Activities:	
Kaukauna Utilities	\$ 6,270,843
Stormwater Utility	167,105
Sanitary Sewer Utility	432,224
Salvage and Other Adjustments	<u>182,628</u>
Total Increase in Accumulated Depreciation - Business-Type Activities	<u><u>\$ 7,052,800</u></u>

The Utilities holds nonutility property consisting of land and buildings and improvements totaling \$291,486, net of accumulated depreciation.



**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**D. Interfund Receivable, Payables, and Transfers**

Interfund receivables and payables between individual funds of the City, as reported in the fund financial statements, as of December 31, 2024 are detailed below:

	Interfund Receivables	Interfund Payables
Temporary Cash Advances on Operating Accounts Between Funds:		
General Fund	\$ 724,414	\$ 30,583
Debt Service Fund	7,422,082	-
Tax Incremental District #5	-	5,679,304
Nonmajor Governmental Funds:		
Vehicle Registration	-	21,266
Special Assessments	-	7,284
Environmental Remediation TID	-	673,273
Tax Incremental District #4	-	290,035
Tax Incremental District #8	-	811,272
Tax Incremental District #9	-	132,886
Tax Incremental District #10	-	129,320
Tax Incremental District #12	-	607,676
Solid Waste	64,340	89,439
Enterprise Funds:		
Kaukauna Utilities	327,902	3,527,094
Stormwater Utility	304,048	-
Sanitary Sewer Utility	3,156,646	-
Totals	<u>\$ 11,999,432</u>	<u>\$ 11,999,432</u>

The outstanding balances between funds result mainly from the time lag between the dates that goods and services are provided or reimbursable expenditures occur, transactions are recorded in the accounting system, and payments between funds are made. Stormwater and Sanitary Sewer Utility amounts include amounts due from customers.

Interfund transfers for the year ended December 31, 2024 were as follows:

Fund	Transfer In	Transfer Out
General	\$ 3,111,514	\$ 940,000
Debt Service	2,713,248	-
Tax Incremental District #5	240,000	937,585
Streets and Sidewalks	2,149,000	-
Pools and Parks	1,740,000	-
Nonmajor Governmental	8,301,651	14,487,896
Kaukauna Utilities	-	2,268,214
Stormwater Utility	206,000	93,915
Sanitary Sewer	395,000	128,803
Total	<u>\$ 18,856,413</u>	<u>\$ 18,856,413</u>

**CITY OF KAUKAUNA, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**D. Interfund Receivable, Payables, and Transfers (Continued)**

Transfers are used for the following purposes:

Tax Equivalent Payment Made by Water and Electric Utility to General Fund	\$ 2,268,214
Administration Fees from the Storm Water and Sewer Utilities	222,718
Transfers for Debt Retirement	2,713,248
To Finance Construction Project Costs	13,031,652
To Move Unrestricted Revenues to the Fund That is Required or Allowed to Expend	<u>620,581</u>
Transfers - Fund Statements	18,856,413
Less: Eliminating Transfers Out	<u>(16,966,481)</u>
Transfers - Government-Wide Statements	<u><u>\$ 1,889,932</u></u>

**E. Long-Term Obligations**

The following is a summary of changes in long-term obligations of the City for the year ended December 31, 2024:

	Beginning Balance	Issued	Retired	Ending Balance	Due Within One Year
<b>Governmental Activities:</b>					
General Obligation Debt:					
Bonds	\$ 7,544,998	\$ -	\$ 800,000	\$ 6,744,998	\$ 885,000
Notes	40,545,002	5,475,000	4,211,000	41,809,002	4,184,000
Total General Obligation Debt	48,090,000	5,475,000	5,011,000	48,554,000	5,069,000
Lease Liability	1,507,788	-	129,545	1,378,243	132,118
Note Anticipation Note	5,520,000	7,920,000	-	13,440,000	-
Taxable Redevelopment Lease					
Revenue Bonds	7,225,000	-	425,000	6,800,000	425,000
Premium on Outstanding Debt	1,467,943	597,620	301,064	1,764,499	-
Compensated Absences	694,560	64,105	-	758,665	75,867
Governmental Activities					
Long-Term Obligations	<u>\$ 64,505,291</u>	<u>\$ 14,056,725</u>	<u>\$ 5,866,609</u>	<u>\$ 72,695,407</u>	<u>\$ 5,701,985</u>
<b>Business-Type Activities:</b>					
General Obligation Debt:					
Notes	\$ 480,000	\$ -	\$ 224,000	\$ 256,000	\$ 256,000
Revenue Bonds	79,945,000	-	4,750,000	75,195,000	4,950,000
Direct Placement Revenue Bonds	1,936,085	1,926,629	78,539	3,784,175	159,958
Premium on Outstanding Debt	3,329,785	-	473,120	2,856,665	-
Compensated Absences	21,891	2,331	-	24,222	-
Business-Type Activities					
Long-Term Obligations	<u>\$ 85,712,761</u>	<u>\$ 1,928,960</u>	<u>\$ 5,301,659</u>	<u>\$ 82,116,062</u>	<u>\$ 5,365,958</u>

(1) Compensated absences are reported as a net change

Total interest paid during the year on long-term debt totaled \$4,561,509.

**CITY OF KAUKAUNA, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**E. Long-Term Obligations (Continued)**

**General Obligation Debt**

General obligation debt currently outstanding is detailed as follows:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/24
General Obligation Bonds	03/17/15	09/01/25	2.00 - 3.00%	\$ 2,435,000	\$ 260,000
General Obligation Bonds	09/01/15	12/01/27	2.00 - 4.00%	1,650,000	775,000
General Obligation Notes	09/01/15	12/01/25	2.00 - 3.00%	3,550,000	640,000
General Obligation Bonds	08/15/17	12/01/30	2.00 - 3.00%	1,565,000	785,000
General Obligation Notes	08/15/17	12/01/27	2.00 - 3.00%	8,450,000	3,775,000
General Obligation Notes	09/05/18	06/01/28	2.00 - 3.25%	5,200,000	3,790,000
General Obligation Bonds	10/30/19	06/01/28	1.95 - 2.50%	6,305,000	3,900,000
General Obligation Notes	10/30/19	09/01/29	2.00 - 3.00%	5,025,000	4,925,000
General Obligation Notes	09/03/20	09/01/30	1.00 - 2.00%	9,800,000	7,500,000
General Obligation Notes	09/01/21	09/01/31	0.35 - 1.85%	5,200,000	4,900,000
General Obligation Notes	09/01/21	09/01/31	2.00 - 3.00%	3,680,000	3,045,000
General Obligation Notes	05/03/22	03/01/32	4.00%	6,000,000	5,800,000
General Obligation Notes	08/01/23	06/01/33	4.00%	3,240,000	3,240,000
General Obligation Notes	07/02/24	06/01/35	5.00%	5,475,000	5,475,000
Total Outstanding General Obligation Debt					<u><u>\$ 48,810,000</u></u>

Annual principal and interest maturities of the outstanding general obligation debt of \$48,810,000 on December 31, 2024 are detailed below:

Year Ended December 31,	Governmental Activities		Business-Type Activities		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 5,069,000	\$ 1,513,790	\$ 256,000	\$ 3,840	\$ 5,325,000	\$ 1,517,630
2026	6,760,000	1,266,303	-	-	6,760,000	1,266,303
2027	6,985,000	1,075,184	-	-	6,985,000	1,075,184
2028	6,550,000	910,496	-	-	6,550,000	910,496
2029	4,350,000	771,388	-	-	4,350,000	771,388
2030 - 2035	18,840,000	1,940,063	-	-	18,840,000	1,940,063
Total	<u>\$ 48,554,000</u>	<u>\$ 7,477,223</u>	<u>\$ 256,000</u>	<u>\$ 3,840</u>	<u>\$ 48,810,000</u>	<u>\$ 7,481,063</u>

For governmental activities, the other long-term liabilities are generally funded by the general fund.

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**E. Long-Term Obligations (Continued)**

**Legal Margin for New Debt**

The City's legal margin for creation of additional general obligation debt on December 31, 2024 was \$43,006,135 as follows:

Equalized Valuation of the City	\$ 1,836,322,700
Statutory Limitation Percentage	(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	91,816,135
Total Outstanding General Obligation Debt Applicable to Debt Limitation	48,810,000
Legal Margin for New Debt	<u>\$ 43,006,135</u>

**Note Anticipation Notes**

Note anticipation notes currently outstanding is detailed as follows:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/24
Note Anticipation Notes	10/18/23	6/1/28	5.00%	\$ 5,520,000	\$ 5,520,000
Note Anticipation Notes	7/2/24	6/1/29	4.95%	7,920,000	<u>7,920,000</u>
Total Outstanding Anticipation Notes					<u>\$ 13,440,000</u>

Annual principal and interest maturities of the outstanding note anticipation notes of \$13,440,000 on December 31, 2024 are detailed below:

<u>Year Ending December 31,</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ -	\$ 830,301	\$ 830,301
2026	-	668,040	668,040
2027	-	668,040	668,040
2028	5,520,000	530,040	6,050,040
2029	7,920,000	196,020	8,116,020
Total	<u>\$ 13,440,000</u>	<u>\$ 2,892,441</u>	<u>\$ 16,332,441</u>

**CITY OF KAUKAUNA, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**E. Long-Term Obligations (Continued)**

**Revenue Bonds**

Revenue bonds outstanding on December 31, 2024 totaled \$78,797,175 and were comprised of the following issues:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/24
<b>Kaukauna Utilities:</b>					
Electric Utility:					
Revenue Bond	06/02/15	12/15/30	2.0-4.0%	\$ 9,415,000	\$ 3,350,000
Revenue Bond	12/15/15	12/15/25	2.0-3.0%	3,365,000	490,000
Revenue Bond	03/08/18	12/15/37	4.0%	11,150,000	8,650,000
Revenue Bond	10/09/18	12/15/28	3.00-5.00%	10,130,000	3,895,000
Revenue Bond	09/10/19	12/15/35	2.6-3.0%	20,275,000	19,520,000
Revenue Bond	12/15/20	12/15/30	3.0-4.0%	16,320,000	13,160,000
Total Electric Utility Revenue Bonds					49,065,000
Water Utility:					
Revenue Bond	10/03/17	12/01/37	2.0-3.25%	3,950,000	3,475,000
Revenue Bond	12/30/20	12/04/40	2.0-3.0%	3,085,000	2,595,000
Direct Placement Revenue Bonds	08/22/23	05/01/43	2.0-3.0%	1,936,085	1,857,546
Direct Placement Revenue Bonds	05/22/24	05/01/44	2.15%	1,735,392	1,735,392
Direct Placement Revenue Bonds	09/25/24	05/01/44	0.25%	20,985	20,985
Direct Placement Revenue Bonds	09/25/24	05/01/44	0.25%	170,252	170,252
Total Water Utility Revenue Bonds					9,854,175
Stormwater:					
Revenue Bond	11/01/16	09/01/31	2.0-3.25%	1,350,000	700,000
Revenue Bond	06/03/22	09/01/42	3.0-4.25%	9,140,000	8,640,000
					9,340,000
Sanitary Sewer:					
Revenue Bond	09/04/13	09/01/28	3.00-5.00%	1,950,000	625,000
Revenue Bond	09/01/15	09/01/30	3.00-4.00%	1,225,000	575,000
Revenue Bond	11/01/16	09/01/31	3.00-3.25%	1,225,000	650,000
Revenue Bond	09/05/18	09/01/33	2.00-4.00%	1,190,000	925,000
Revenue Bond	06/03/22	09/01/42	3.00-4.25%	8,095,000	7,945,000
Total Sanitary Sewer Revenue Bonds					10,720,000
Total Outstanding Revenue Bonds					<u>\$ 78,797,175</u>

**CITY OF KAUKAUNA, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**E. Long-Term Obligations (Continued)**

**Revenue Bonds (Continued)**

Annual principal and interest maturities of the outstanding revenue bonds of \$78,979,175 on December 31, 2024 are detailed below:

Year Ending December 31,	Business-Type Activities				
	Revenue Bonds		Direct Placement Revenue Bonds		
	Principal	Interest	Principal	Interest	Total
2025	\$ 4,950,000	\$ 2,662,626	\$ 159,958	\$ 75,967	\$ 7,848,551
2026	5,120,000	2,479,964	163,212	72,631	7,835,807
2027	5,295,000	2,308,064	166,536	69,272	7,838,872
2028	5,520,000	2,111,477	169,930	65,841	7,867,248
2029	5,710,000	1,904,534	173,397	62,338	7,850,269
2030 - 2034	29,455,000	6,471,653	921,627	256,461	37,104,741
2035 - 2039	14,700,000	2,164,560	1,020,083	156,955	18,041,598
2040 - 2044	4,445,000	370,463	1,009,432	47,657	5,872,552
Total	\$ 75,195,000	\$ 20,473,341	\$ 3,784,175	\$ 807,122	\$ 100,259,638

**Utility Revenues Pledged**

The electric, water, storm water, and sanitary sewer utility enterprise funds have pledged future electric, water, storm water, and sanitary sewer customer revenues, net of specified operating expenses, to repay the revenue bonds through 2037, 2037, 2031, and 2033, respectively. Proceeds from the bonds provided financing for the construction or acquisition of capital assets used by the utilities. A summary of net customer revenues and remaining principal and interest due on revenue bonds follows:

	Kaukauna Utilities		Stormwater Utility	Sanitary Sewer Utility
	Electric Utility	Water Utility		
Net Customer Revenues:				
Operating Revenues	\$ 58,103,159	\$ 5,514,955	\$ 1,807,237	\$ 4,723,764
Other Income	1,198,061	82,684	4,066	2,144
Total Revenues	59,301,220	5,597,639	1,811,303	4,725,908
Less: Operating Expenses	46,399,298	2,778,084	371,193	2,703,704
Net Customer Revenues	<u>\$ 12,901,922</u>	<u>\$ 2,819,555</u>	<u>\$ 1,440,110</u>	<u>\$ 2,022,204</u>
Debt Service:				
Principal	\$ 3,625,000	\$ 428,539	\$ 350,000	\$ 425,000
Interest	1,820,190	249,552	381,648	445,439
Total Debt Service	<u>\$ 5,445,190</u>	<u>\$ 678,091</u>	<u>\$ 731,648</u>	<u>\$ 870,439</u>
Remaining Principal and Interest	<u>\$ 59,455,234</u>	<u>\$ 12,098,459</u>	<u>\$ 13,391,300</u>	<u>\$ 15,314,645</u>

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**E. Long-Term Obligations (Continued)**

**Taxable Redevelopment Lease Revenue Bonds**

Taxable redevelopment lease revenue bond debt service requirements are financed from operations of the Redevelopment Authority. Revenue bond debt outstanding on December 31, 2024 totaled \$6,800,000 and was composed of the following issue:

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/24</u>
Lease Revenue Bond	7/1/15	12/1/40	2.00 - 4.125%	\$ 10,500,000	<u>\$ 6,800,000</u>

Annual principal maturities of the outstanding debt of \$6,800,000 on December 31, 2024 are detailed below:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 425,000	\$ 260,844	\$ 685,844
2026	425,000	243,844	668,844
2027	425,000	226,844	651,844
2028	425,000	209,844	634,844
2029	425,000	193,906	618,906
2030 - 2034	2,125,000	731,000	2,856,000
2035 - 2039	2,125,000	306,531	2,431,531
2040	425,000	8,766	433,766
Total	<u>\$ 6,800,000</u>	<u>\$ 2,181,578</u>	<u>\$ 8,981,578</u>

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**F. Leases Payable**

The City leases space usage for various terms under long-term, noncancelable lease agreements. The leases expire in 2034.

Total principal and interest costs for such leases for governmental funds were \$145,296 for the year ended December 31, 2024. The future minimum lease payments for these agreements are as follows:

Year Ending December 31,	Governmental Activities		
	Principal	Interest	Total
2025	\$ 132,118	\$ 13,178	\$ 145,296
2026	133,445	11,851	145,296
2027	134,786	10,510	145,296
2028	136,140	9,156	145,296
2029	137,635	7,788	145,423
2030 - 2034	704,119	17,745	721,864
Total Minimum Payments Required	<u>\$ 1,378,243</u>	<u>\$ 70,228</u>	<u>\$ 1,448,471</u>

Right-to-use assets acquired through outstanding leases are as follows:

Buildings and Improvements	\$ 2,549,180
Less Accumulated Amortization for:	
Buildings and Improvements	<u>1,285,211</u>
Total	<u>\$ 1,263,969</u>

**G. Pension Plan**

**Wisconsin Retirement System**

**1. Plan Description**

The Wisconsin Retirement System (WRS) is a cost-sharing, multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <http://etf.wi.gov/reports-and-studies/financial-reports-and-statements>.



**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**G. Pension Plan (Continued)**

**Wisconsin Retirement System (Continued)**

**1. Plan Description (Continued)**

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

**Vesting**

For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

**Benefit Provided**

Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before December 31, 2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**G. Pension Plan (Continued)**

**Wisconsin Retirement System (Continued)**

**2. Postretirement Adjustments**

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

<u>Year</u>	<u>Core Fund Adjustment (%)</u>	<u>Variable Fund Adjustment (%)</u>
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2.0	4
2018	2.4	17
2019	0.0	(10)
2020	1.7	21
2021	5.1	13
2022	7.4	15
2023	1.6	(21)

**3. Contributions**

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the year ending December 31, 2024, the WRS recognized \$1,437,391 in contributions from the City.

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**G. Pension Plan (Continued)**

**Wisconsin Retirement System (Continued)**

**3. Contributions (Continued)**

Contribution rates for the reporting period are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (Including Executives and Elected Officials)	6.90%	6.90%
Protective with Social Security	6.90%	14.30%
Protective without Social Security	6.90%	19.10%

**4. Pension Assets, Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At December 31, 2024, the City reported a liability of \$1,468,830 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022 rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2023, the City's proportion was 0.09879100%, which was an increase of 0.00189468% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the City recognized pension expense of \$1,006,806.

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**G. Pension Plan (Continued)**

**4. Pension Assets Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

At December 31, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 5,922,310	\$ 7,844,136
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	5,118,636	-
Changes in Assumptions	640,221	-
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,232	24,862
Employer Contributions Subsequent to the Measurement Date	1,437,391	-
Total	<u>\$ 13,119,790</u>	<u>\$ 7,868,998</u>

\$1,437,391 reported as deferred outflows related to pension resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	<u>Expense</u>
2025	\$ 777,876
2026	815,689
2027	3,206,666
2028	(986,830)
Total	<u>\$ 3,813,401</u>

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**G. Pension Plan (Continued)**

**5. Actuarial Assumptions**

The total pension liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2022
Measurement Date of Net Pension Liability:	December 31, 2023
Experience Study:	January 1, 2018 - December 31, 2020 Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Wage Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality	2020 WRS Experience Mortality Table
Postretirement Adjustments*	1.7%

\* *No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The total pension liability for December 31, 2023 is based upon a roll-forward of the liability calculated from the December 31, 2022 actuarial valuation.

**CITY OF KAUKAUNA, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**G. Pension Plan (Continued)**

**5. Actuarial Assumptions (Continued)**

**Long-Term Expected Return on Plan Assets.** The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

	Current Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
<u>Core Fund Asset Class</u>			
Public Equity	70.0%	7.3%	4.5%
Public Fixed Income	27.0%	5.8%	3.0%
Inflation Sensitive	19.0%	4.4%	1.7%
Real Estate	8.0%	5.8%	3.0%
Private Equity/Debt	18.0%	9.6%	6.7%
Leverage	-12.0%	3.7%	1.0%
Total Core Fund	100.0%	7.4%	4.6%
<u>Variable Fund Asset</u>			
U.S. Equities	70.0%	6.8%	4.0%
International Equities	30.0%	7.6%	4.8%
Total Variable Fund	100.0%	7.3%	4.5%

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.7%

Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations

The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities.

Currently, an asset allocation target of 12% policy leverage is used, subject to an allowable range of up to 20%.

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**G. Pension Plan (Continued)**

**5. Actuarial Assumptions (Continued)**

**Single Discount Rate.** A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. The discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 3.77% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2023. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan members contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members.

**Sensitivity of the City's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate.** The following presents the City's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80%, as well as what the City's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80%) or 1-percentage-point higher (7.80%) than the current rate:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
City's Proportionate Share of the Net Pension Liability (Asset)	\$ 14,196,956	\$ 1,468,830	\$ (7,437,577)

**Pension Plan Fiduciary Net Position.** Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

**6. Payables to the Pension Plan**

At December 31, 2024, the City has outstanding amount of contributions to the pension plan of \$206,754 for the year ended December 31, 2024.

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**G. Pension Plan (Continued)**

**6. Payables to the Pension Plan (Continued)**

**Defined Contribution Pension Plan**

The City contributes to the Service Award Program (SAP), a defined contribution pension plan, for its volunteer firefighters, first responders and emergency medical technicians. SAP is administered by Glatfelter Specialty Benefits/VFIS.

The City determines annually the amount it will contribute on behalf of each individual in the program. Participants are fully vested to receive a service award once he or she attains 15 years of service for a municipality and paid a service award upon reaching age of 60. A participant who has discontinued providing eligible service after performing a minimum 10 years of service shall be partially vested and may elect to receive a partial service award at any time after reaching age 53. Nonvested accounts are forfeited if the individual ceases to perform creditable service for a period of 12 months or more and distributed equally among all other open accounts sponsored by the participating municipality at the time of the forfeiture.

For the year ended December 31, 2024, the City contributed \$2,510 to the plan, and the City recognized pension expense of \$2,510.

**H. Other Postemployment Benefits**

The City reports OPEB related balances at December 31, 2024 as summarized below:

	OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense
Local Retiree Life Insurance Fund (LRLIF)	\$ 953,867	\$ 355,466	\$ 519,597	\$ 65,258
Single-Employer Defined OPEB Plan	11,044,514	3,595,539	840,566	719,972
Total Pension Liability	<u>\$ 11,998,381</u>	<u>\$ 3,951,005</u>	<u>\$ 1,360,163</u>	<u>\$ 785,230</u>

**1. Single-Employer Defined Postemployment Benefit Plan**

**Plan Description**

The Plan is a single-employer defined benefit postemployment health plan that covers retired employees of the Utilities, fire and police, and elected and appointed. Eligible retired employees have access to group medical coverage through the City's group plan until they reach the age of 65. The retired employee is required to have served 15 years for the City in order to be eligible.

**Benefits Provided**

The City provides medical (including prescription drugs) for retired employees through the City's insured plans.



**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**H. Other Postemployment Benefits (Continued)**

**1. Single-Employer Defined Postemployment Benefit Plan (Continued)**

**Employees Covered by Benefit Terms**

At December 31, 2024, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefit Payments	24
Active Employees	164
Total	<u>188</u>

**Contributions**

Certain retired plan members and beneficiaries currently receiving benefits are required to contribute specified amounts monthly towards the cost of insurance premiums based on the employee group and their retirement date. The retired employee contributes a percentage of the premium based on the number of years they retire after eligibility for Wisconsin Retirement (currently age 55).

**Total OPEB Liability**

The City's total OPEB liability was measured as of December 31, 2024 and was determined by an actuarial valuation as of January 1, 2024.

**Actuarial Assumptions.** The total OPEB liability in the January 1, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation:	2.5%
Salary Increases:	2%
Inflation	3.00%
Seniority/Merit	0.1%-5.6%
Investment Rate of Return:	4.08%
Healthcare Cost Trend Rates:	6.0% for 2024 decreasing to 5.0%

Mortality rates are the same as those used in the December 2021 Wisconsin Retirement System's annual report.

The actuarial assumptions used in the January 1, 2018 valuation were based on the "Wisconsin Retirement System 2018 - 2020 Experience Study".

The discount rate of 4.08% used for all years of benefit payments was based on the current yield for 20-year, tax-exempt AA Municipal bond rate or higher as of the measurement date.

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**H. Other Postemployment Benefits (Continued)**

**1. Single-Employer Defined Postemployment Benefit Plan (Continued)**

**Total OPEB Liability (Continued)**

**Discount Rate.** The discount rate used to measure the total OPEB liability was 4.08%. The projection of cash flows used to determine the discount rate assumed that Utilities contributions will be made at rates equal to the actuarially determined contribution rates.

**Changes in the Total OPEB Liability**

	Increase (Decrease)
	<u>Total OPEB</u>
Balance at December 31, 2022	\$ 8,740,760
Changes for the Year:	
Service Cost	213,744
Interest	275,934
Change in Benefit Terms	-
Differences Between Expected and Actual Experience	2,520,122
Change in Assumptions	(153,001)
Benefit Payments	(553,045)
Net Changes	<u>2,303,754</u>
Balance at December 31, 2023	<u>\$ 11,044,514</u>

**Sensitivity of the Total OPEB Liability to Changes in the Discount Rate.** The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.08%) or 1-percentage-point higher (5.08%) than the current rate:

	1% Decrease to Discount Rate (3.08%)	Current Discount Rate (4.08%)	1% Increase to Discount Rate (5.08%)
Total OPEB Liability	\$ 12,103,620	\$ 11,044,514	\$ 10,089,870

**Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates.** The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.0% decreasing to 1.0%) or 1-percentage-point higher (7.0% decreasing to 3.0%) than the current healthcare cost trend rates:

	1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	\$ 9,806,304	\$ 11,044,514	\$ 12,511,657

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**H. Other Postemployment Benefits (Continued)**

**1. Single-Employer Defined Postemployment Benefit Plan (Continued)**

**OPEB Expense**

For the year ended December 31, 2024, the City recognized OPEB expense of \$719,972.

As of December 31, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 2,635,333	\$ 620,225
Changes in Assumptions	960,206	220,341
Total	<u>\$ 3,595,539</u>	<u>\$ 840,566</u>

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense in the upcoming years:

<u>Year Ending December 31,</u>	<u>Expense</u>
2025	\$ 230,294
2026	230,294
2027	230,294
2028	230,294
2029	230,294
Thereafter	1,603,503
Total	<u>\$ 2,754,973</u>

**Payable to the OPEB Plan**

At December 31, 2024, the City had no outstanding amount of contributions to the Plan required for the year ended December 31, 2024.

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**H. Other Postemployment Benefits (Continued)**

**2. Local Retiree Life Insurance Fund**

**Plan Description**

The LRLIF is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides postemployment life insurance benefits for all eligible employees.

**OPEB Plan Fiduciary Net Position**

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <http://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can also be found at using the link above.

**Benefits Provided**

The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired members and pre-65 retirees who pay for their coverage.

**Contributions**

The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a postretirement benefit.

Employers are required to pay the following contributions based on member contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the member premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2024 are:

<u>Coverage Type</u>	<u>Employer Contribution</u>
50% Postretirement Coverage	40% of Employee Contribution
25% Postretirement Coverage	20% of Employee Contribution

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**H. Other Postemployment Benefits (Continued)**

**2. Local Retiree Life Insurance Fund (Continued)**

**Contributions (Continued)**

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating members must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The member contribution rates in effect for the year ended December 31, 2022 are listed below:

Life Insurance Member Contribution Rates* For the Year Ended December 31, 2023		
Attained Age	Basic	Supplemental
Under 30	\$0.05	\$0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57

\*Disabled members under age 70 receive a waiver-of-premium benefit.

During the year ending December 31, 2024, the LRLIF recognized \$4,345 in contributions from the employer.

**OPEB Liabilities, OPEB Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

At December 31, 2024, the City reported a liability of \$953,867 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2023 rolled forward to December 31, 2023. No material changes in assumptions or benefits terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net OPEB liability (asset) was based on the City's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2023, the City's proportion was 0.20733300%, which was an increase of .00769200% from its proportion measured as of December 31, 2022.

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**H. Other Postemployment Benefits (Continued)**

**2. Local Retiree Life Insurance Fund (Continued)**

**OPEB Liabilities, OPEB Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)**

For the year ended December 31, 2024, the City recognized OPEB expense of \$65,258.

At December 31, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ 84,420
Net Differences Between Projected and Actual Earnings on OPEB Plan Investments	12,887	-
Changes in Assumptions	298,378	375,612
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,201	59,565
Total	<u>\$ 355,466</u>	<u>\$ 519,597</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ending December 31,</u>	<u>Expense</u>
2025	\$ (14,694)
2026	(754)
2027	(36,631)
2028	(68,699)
2029	(59,146)
Thereafter	15,793
Total	<u>\$ (164,131)</u>

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**H. Other Postemployment Benefits (Continued)**

**2. Local Retiree Life Insurance Fund (Continued)**

**OPEB Liabilities, OPEB Expense and Deferred Outflows of Resources and  
Deferred Inflows of Resources Related to OPEB (Continued)**

**Actuarial Assumptions.** The total OPEB liability in the January 1, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Valuation Date:	January 1, 2023
Measurement Date of Net OPEB	
Liability (Asset):	December 31, 2023
Experience Study:	January 1, 2018 - December 31, 2020 Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield*:	3.26%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	3.32%
Salary Increases:	
Wage Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table

\*Based on the Bond Buyers GO 20-Bond Municipal Index

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The total OPEB liability for December 31, 2023 is based upon a roll-forward of the liability calculated from the January 1, 2023 actuarial valuation.

**Long-Term Expected Return on Plan Assets.** The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**H. Other Postemployment Benefits (Continued)**

**2. Local Retiree Life Insurance Fund (Continued)**

**OPEB Liabilities, OPEB Expense and Deferred Outflows of Resources and  
Deferred Inflows of Resources Related to OPEB (Continued)**

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return %
U.S. Intermediate Credit Bonds	Bloomberg US Interim Credit	40%	2.32%
U.S. Mortgages	Bloomberg US MBS	60%	2.52%
Inflation			2.30%
Long-Term Expected Rate of Return			4.25%

The long-term expected rate of return remained unchanged from the prior year at 4.25%. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The expected inflation rate remained unchanged from the prior year at 2.30%.

**Single Discount Rate.** A single discount rate of 3.32% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 3.76% for the prior year. The significant change was primarily caused by the increase in the municipal bond rate from 3.72% as of December 31, 2022 to 3.26% as of December 31, 2023. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the total OPEB liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.



**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**H. Other Postemployment Benefits (Continued)**

**2. Local Retiree Life Insurance Fund (Continued)**

**OPEB Liabilities, OPEB Expense and Deferred Outflows of Resources and  
Deferred Inflows of Resources Related to OPEB (Continued)**

**Sensitivity of the City's Proportionate Share of Net OPEB Liability (Asset) to Changes in the Discount Rate.** The following presents the City's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 3.32%, as well as what the City's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (2.32%) or 1-percentage-point higher (4.32%) than the current rate:

	1% Decrease to Discount Rate (2.32%)	Current Discount Rate (3.32%)	1% Increase to Discount Rate (4.32%)
City's Proportionate Share of the Net OPEB Liability	\$ 1,281,654	\$ 953,867	\$ 703,660

**OPEB Plan Fiduciary Net Position.** Detailed information about the OPEB plan's fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/publications/cafr.htm>.

**Payable to the OPEB Plan**

At December 31, 2024, the City had no outstanding amount of contributions to the Plan required for the year ended December 31, 2024.

**I. Fund Equity**

**Nonspendable Fund Balance**

In the fund financial statements, portions of the governmental fund balances are amounts that cannot be spent because they are either 1) not in spendable form or 2) legally or contractually required to be maintained intact. At December 31, 2024, nonspendable fund balance was as follows:

General Fund:

Nonspendable:

Inventories and Prepaid Items	\$ 173,146
Delinquent Taxes	1,568
Total Nonspendable Fund Balance	<u>\$ 174,714</u>

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**I. Fund Equity (Continued)**

**Restricted Fund Balance**

In the fund financial statements, portions of governmental fund balances are not available for appropriation or are legally restricted for use for a specific purpose. At December 31, 2024, restricted fund balance was as follows:

Debt Service Fund:

Restricted for:

Debt Service	\$ 5,749,659
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Special Revenue Fund:

Restricted for:

Donations	199,571
Nelson Crossing	1,858

Capital Projects Fund:

Restricted for:

Tax Incremental Districts	2,966,236
Debt Service	735,598

Total Restricted Fund Balance	<u><u>\$ 9,652,922</u></u>
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**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**I. Fund Equity (Continued)**

**Committed Fund Balance**

In the fund financial statements, portions of government fund balances are committed by City Council action. At December 31, 2024, governmental fund balance was committed as follows:

Special Revenue Funds:

Committed for:

Subdivision Fees	\$ 207,424
1000 Islands Environmental Center	12,562
Revolving Economic Development Loans	866,549
Rental Rehabilitation Grants	3,165
Housing Development Grants	31,134
Public Safety Grants	136,378
Red Hill Landfill	126,266
Nelson Crossing	3,793
Library Special Use	15,857

Capital Projects Fund:

Committed for:

Industrial Park	926,712
Special Assessments	264,040
Streets and Sidewalks	1,446,858
Equipment	2,607,737
Pools and Parks	5,702,477
Buildings and Miscellaneous	773,619

Total Committed Fund Balance	\$ 13,124,571
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**Assigned Fund Balance**

Portions of governmental fund balances have been assigned to represent tentative management plans that are subject to change. At December 31, 2024, fund balance was assigned as follows:

General Fund:

Subsequent Year's Expenditures	\$ 1,019,066
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**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 4 OTHER INFORMATION**

**A. WIPPI Energy Contract (WPPI)**

The Kaukauna Electric Utility purchases its electric requirements from WPPI Energy (WPPI). WPPI is a municipal electric company and political subdivision of the State of Wisconsin created by contract by its members on September 5, 1980 pursuant to the Municipal Electric Company Act, Sec. 66.073 of the Wisconsin Statutes (the Act). WPPI's purposes include providing an adequate, economical and reliable supply of electric energy to its members.

The Kaukauna Electric Utility is one of 51 members of WPPI located throughout the States of Wisconsin, Iowa, and Michigan. On December 31, 1989, each of WPPI's members, including the City of Kaukauna, commenced purchasing electric service from WPPI under a new Long-term Power Supply Contract for Participating Members (the Long-term Contract) under which WPPI has agreed to sell and deliver to each member, and each member has agreed to take and pay for, the electric power and energy requirements of the members for an initial thirty-five (35) year term. The contract has been amended to extend the term of the contract through 2037. A subsequent amendment has extended the contract through 2055.

Under the Long-Term Contract, the Kaukauna Electric Utility and the other members of WPPI are required to pay for all power and energy requirements supplied or made available by WPPI at rates sufficient to cover all of WPPI's revenue requirement which includes power supply costs, administrative expenses and debt service on outstanding bonds. WPPI's subsequent year's rates and operating budget are approved annually by its board of directors, which consists of representatives from each member municipality. The Kaukauna Electric Utility has agreed to charge rates to the retail ratepayers of its electric system sufficient to meet its obligations to WPPI. The Long-term Contract provides that all payments to WPPI under the Contract constitute operating expenses of the Kaukauna electric system payable from any operating and maintenance fund established by the Kaukauna Electric Utility.

The Long-term Contract may be terminated by either party upon five years prior written notice effective at the end of the initial 35-year term, or at any other time thereafter, provided that no WPPI bonds are outstanding at the time of the proposed termination and certain other contract provisions are met.

Electric power purchases by the Kaukauna Electric Utility from the WPPI for distribution to its customers under the above arrangement amounted to approximately \$36.5 million in 2024.

**CITY OF KAUKAUNA, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**B. Tax Incremental Financing Districts**

The City has established separate capital projects funds for eight Tax Incremental Districts (TID) created by the City in accordance with Section 66.1105 of the Wisconsin Statutes. At the time the Districts were created, the property tax base within each District was “frozen” and increment taxes resulting from increases to the property tax base are used to finance District improvements, including principal and interest on long-term debt issued by the City to finance such improvements. Except for certain exceptions under Section 66.1105(6)(am)(2), the Statutes allow a tax incremental district to incur project costs up to five years prior to termination of the district. The City’s TID No. 4 was created in September, 2000, TID No. 5 was created in September, 2003, the Environmental Remediation TID (ERTID) was created September 2005, TID No. 6 was created in September, 2006, TID No. 7 was created in September, 2012, TID No. 8 was created in September, 2013, TID No. 9 was created in September 2016, TID No. 10 was created in September 2019, TID No. 11 was created in September 2021, and TID No. 12 was created in September 2022. All TID’s are still eligible to incur project costs.

Since creation of the above Districts, the City has provided various financing sources to the TID. Detail of the amounts recoverable by the City as of December 31, 2024 from future excess tax increment revenues of the TID’s are as follows:

	Tax Incremental District #4	Tax Incremental District #5	Tax Incremental District #6	Tax Incremental District #8
Net Unreimbursed (Reimbursed) Project Costs	<u>\$ 20,969</u>	<u>\$ 3,014,629</u>	<u>\$ 224,438</u>	<u>\$ 5,537,729</u>
	Tax Incremental District #9	Tax Incremental District #10	Tax Incremental District #11	Tax Incremental District #12
Net Unreimbursed (Reimbursed) Project Costs	<u>\$ 73,924</u>	<u>\$ 408,391</u>	<u>\$ 225,307</u>	<u>\$ 165,847</u>
	Tax Incremental ERTID			
Net Unreimbursed (Reimbursed) Project Costs	<u>\$ 412,372</u>			

The intent of the City is to recover the above amounts from future TID surplus funds, if any, prior to termination of the Districts. Unless terminated by the City prior thereto, each TID has a statutory termination year as follows:

	Termination Year
TID No. 4	2031
TID No. 5	2034
TID No. 6	2026
TID No. 8	2033
TID No. 9	2043
TID No. 10	2040
TID No. 11	2041
TID No. 12	2051

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**C. Risk Management**

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The City completes an annual review of its insurance coverage to ensure adequate coverage. Settled claims have not exceed coverage amounts in the past three years.

**D. Contingencies**

From time to time, the City is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the City's financial position or results of operations.

**E. Enterprise Funds – Significant Customers**

The utility has two significant customers who were responsible for 26% of operating revenues.

**F. Accounting Changes**

The Tax Incremental District #5 and Pool and Parks capital project funds previously did not meet the criteria to be reported as major governmental funds. However, effective December 31, 2024, these funds now meet the criteria to be reported as major funds and are reported as such for the fiscal year ended December 21, 2024. The effect of these changes to or within the financial reporting entity is shown in column C of the table below:

	January 1, 2024 as Previously Reported	Change to or Within the Financial Reporting Entity (C)	January 1, 2024 as Adjusted
Governmental Funds:			
Major Funds:			
General Fund	\$ 5,503,553	\$ -	\$ 5,503,553
Debt Service	5,425,238	-	5,425,238
Capital Projects:			
Streets and Sidewalks	721,828	-	721,828
Tax Incremental District #5	-	(3,380,886)	(3,380,886)
Pool and Parks	-	7,837,878	7,837,878
Nonmajor Funds	10,219,281	(4,456,992)	5,762,289
Total Governmental Funds	<u>\$ 21,869,900</u>	<u>\$ -</u>	<u>\$ 21,869,900</u>

**REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF KAUKAUNA, WISCONSIN**  
**SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY (ASSET) —**  
**WISCONSIN RETIREMENT SYSTEM**  
**LAST 10 MEASUREMENT PERIODS**

Measurement Period Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
12/31/14	0.09136299%	\$ (2,244,125)	\$ 10,905,307	20.58 %	102.74 %
12/31/15	0.09115131%	1,481,191	10,808,317	13.70 %	98.20 %
12/31/16	0.09216838%	759,688	11,279,812	6.73 %	99.12 %
12/31/17	0.09272600%	(2,753,143)	11,297,910	24.37 %	102.93 %
12/31/18	0.09416558%	3,350,116	11,511,788	29.10 %	96.45 %
12/31/19	0.09438667%	(3,043,457)	11,899,616	25.58 %	102.96 %
12/31/20	0.09484905%	(5,921,557)	12,302,168	48.13 %	105.26 %
12/31/21	0.09529330%	(7,680,815)	12,606,353	60.93 %	106.02 %
12/31/22	0.09689632%	5,133,281	13,446,295	38.18 %	95.72 %
12/31/23	0.09879100%	1,468,830	14,431,597	10.18 %	98.85 %

**SCHEDULE OF CONTRIBUTIONS —**  
**WISCONSIN RETIREMENT SYSTEM**  
**LAST 10 FISCAL YEARS**

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll (Fiscal Year)	Contributions as a Percentage of Covered Payroll
12/31/15	\$ 870,444	\$ 870,444	\$ -	\$ 10,808,317	8.05 %
12/31/16	890,178	890,178	-	11,279,812	7.89 %
12/31/17	956,240	956,240	-	11,297,910	8.46 %
12/31/18	980,740	980,740	-	11,511,789	8.52 %
12/31/19	991,980	991,980	-	11,899,616	8.34 %
12/31/20	1,081,683	1,081,683	-	12,302,169	8.79 %
12/31/21	1,117,295	1,117,295	-	12,606,353	8.86 %
12/31/22	1,167,094	1,167,094	-	13,446,295	8.68 %
12/31/23	1,340,242	1,340,242	-	14,431,596	9.29 %
12/31/24	1,437,391	1,437,391	-	14,682,456	9.79 %

See Notes to Required Supplementary Information.



**CITY OF KAUKAUNA, WISCONSIN**  
**SCHEDULE OF CHANGES IN OPEB LIABILITY AND RELATED RATIOS**  
**LAST 10 FISCAL YEARS**

	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability:							
Service Cost	\$ 213,744	\$ 188,594	\$ 332,749	\$ 322,333	\$ 354,074	\$ 347,131	\$ 355,549
Interest	275,934	303,900	161,572	163,634	308,561	315,176	301,683
Changes of Benefit Terms	-	-	-	-	(343,744)	-	-
Differences Between Expected and Actual Experience	2,520,122	-	398,100	-	(1,005,945)	-	-
Changes of Assumptions	(153,001)	345,849	(105,616)	38,653	1,049,847	-	-
Benefit Payments	(553,045)	(533,883)	(387,559)	(412,303)	(304,140)	(328,495)	(311,475)
Net Change in Total OPEB Liability	2,303,754	304,460	399,246	112,317	58,653	333,812	345,757
Total OPEB Liability - Beginning	8,740,760	8,436,300	8,037,054	7,924,737	7,866,084	7,532,272	7,186,515
Total OPEB Liability - Ending	<u>\$ 11,044,514</u>	<u>\$ 8,740,760</u>	<u>\$ 8,436,300</u>	<u>\$ 8,037,054</u>	<u>\$ 7,924,737</u>	<u>\$ 7,866,084</u>	<u>\$ 7,532,272</u>
Covered-Employee Payroll	\$ 15,632,504	\$ 15,241,307	\$ 14,285,967	\$ 13,366,187	\$ 13,203,276	\$ 12,454,203	\$ 12,210,002
City's Total OPEB Liability as a Percentage of Covered-Employee Payroll	70.65%	57.35%	59.05%	60.13%	60.02%	63.16%	61.69%

See Notes to Required Supplementary Information.

**CITY OF KAUKAUNA, WISCONSIN**  
**SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET) —**  
**LOCAL RETIREE LIFE INSURANCE FUND**  
**LAST 10 MEASUREMENT PERIODS**

Measurement Period Ending	Proportion of the Net OPEB Liability (Asset)	Proportionate Share of the Net OPEB Liability (Asset)	Covered Employee Payroll	Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered-Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
12/31/17	0.21612700%	\$ 539,434	\$ 11,297,910	4.77 %	44.81 %
12/31/18	0.21705100%	560,065	11,511,789	4.87 %	48.69 %
12/31/19	0.21097000%	898,349	11,899,616	7.55 %	37.58 %
12/31/20	0.21875200%	1,203,293	12,606,353	9.55 %	31.36 %
12/31/21	0.20956900%	1,238,630	12,420,000	9.97 %	29.57 %
12/31/22	0.19964100%	760,599	12,745,000	5.97 %	38.81 %
12/31/23	0.20733300%	953,867	13,799,000	6.91 %	33.90 %

**SCHEDULE OF CONTRIBUTIONS —**  
**LOCAL RETIREE LIFE INSURANCE FUND**  
**LAST 10 FISCAL YEARS**

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
12/31/18	\$ 4,357	\$ 4,357	\$ -	\$ 11,511,789	0.04 %
12/31/19	4,192	4,192	-	11,899,616	0.04 %
12/31/20	4,382	4,382	-	12,302,169	0.04 %
12/31/21	4,182	4,182	-	12,606,353	0.03 %
12/31/22	4,030	4,030	-	12,420,000	0.03 %
12/31/23	4,294	4,294	-	14,431,596	0.03 %
12/31/24	4,345	4,345	-	14,682,456	0.03 %

See Notes to Required Supplementary Information.

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
DECEMBER 31, 2024**

**NOTE 1 WISCONSIN RETIREMENT SYSTEM**

The City is required to present the last ten fiscal years of data; however accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

*Changes of benefit terms:* There were no changes of benefit terms for any participating employer in WRS.

Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the post-retirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

**NOTE 2 OTHER POSTEMPLOYMENT BENEFITS**

**Single-Employer Defined Postemployment Benefit Plan**

There were no changes in benefit terms. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

**Local Retiree Life Insurance Fund (LRLIF)**

The City is required to present the last ten fiscal years of data; however accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

*Benefit Terms:* There were no recent changes in benefit terms.

**CITY OF KAUKAUNA, WISCONSIN  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
DECEMBER 31, 2024**

**NOTE 2 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

**Local Retiree Life Insurance Fund (LRLIF) (Continued)**

*Assumptions:* In addition to the rate changes detailed in the tables above, the State of Wisconsin Employee Trust Fund Board adopted economic and demographic assumption changes based on a three year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.

The assumption changes that were used to measure the December 31, 2021 total OPEB liabilities, including the following:

- Lowering the price inflation rate from 2.5% to 2.4%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

The assumption changes that were used to measure the December 31, 2018 total OPEB liabilities, including the following:

- Lowering the long-term expected rate of return from 5.00% to 4.25%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

## SUPPLEMENTARY INFORMATION

**CITY OF KAUKAUNA, WISCONSIN**  
**COMBINING BALANCE SHEET — NONMAJOR GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2024**

Special Revenue							

**CITY OF KAUKAUNA, WISCONSIN**  
**COMBINING BALANCE SHEET — NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**DECEMBER 31, 2024**

	Special Revenue (Continued)						
ASSETS	Grignon Home	Vehicle Registration	Solid Waste	Red Hill Landfill	American Rescue Plan Act	Nelson Crossing	Library Special Use
Cash and Investments	\$ -	\$ -	\$ -	\$ 126,266	\$ 82,570	\$ 5,687	\$ 16,718
Restricted Cash and investments Receivables:	-	-	-	-	-	1,858	-
Taxes and Special Charges	-	-	-	-	-	1,642	-
Accounts, Net	-	-	1,505	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-
Due from Other Funds	-	-	64,340	-	-	-	-
Total Assets	\$ -	\$ -	\$ 65,845	\$ 126,266	\$ 82,570	\$ 9,187	\$ 16,718
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accounts Payable	\$ -	\$ -	\$ 13	\$ -	\$ 82,570	\$ 36	\$ 861
Due to Other Funds	-	21,266	89,439	-	-	-	-
Total Liabilities	-	21,266	89,452	-	82,570	36	861
DEFERRED INFLOWS OF RESOURCES							
Property Taxes Levied for Subsequent Year	-	-	-	-	-	3,500	-
Other Public Charges, Grants, and Donations	-	-	-	-	-	-	-
Loans Receivable	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	3,500	-
FUND BALANCES							
Restricted	-	-	-	-	-	1,858	-
Committed	-	-	-	126,266	-	3,793	15,857
Unassigned	-	(21,266)	(23,607)	-	-	-	-
Total Fund Balances	-	(21,266)	(23,607)	126,266	-	5,651	15,857
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ -	\$ -	\$ 65,845	\$ 126,266	\$ 82,570	\$ 9,187	\$ 16,718

**CITY OF KAUKAUNA, WISCONSIN**  
**COMBINING BALANCE SHEET — NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**DECEMBER 31, 2024**

		Capital Projects						
ASSETS	Industrial Park	Special Assessments	Space Needs	Tax		Tax		Tax Incremental District #9
				Incremental District #4	Incremental District #6	Incremental District #8	Incremental District #9	
Cash and Investments	\$ 926,753	\$ 645,819	\$ -	\$ -	\$ 436,802	\$ -	\$ -	-
Restricted Cash and investments Receivables:	-	-	-	342,181	-	64,554	-	81,712
Taxes and Special Charges	-	333,674	-	68,165	367,785	56,232	20,109	-
Accounts, Net	-	2,984	-	-	-	181,660	-	-
Special Assessments	-	3,873,509	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-	-
Total Assets	\$ 926,753	\$ 4,855,986	\$ -	\$ 410,346	\$ 804,587	\$ 302,446	\$ 101,821	
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>								
<b>LIABILITIES</b>								
Accounts Payable	41	\$ -	\$ -	\$ -	175	\$ -	\$ -	-
Due to Other Funds	-	7,284	-	290,035	-	811,272	132,886	-
Total Liabilities	41	7,284	-	290,035	175	811,272	132,886	
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Property Taxes Levied for Subsequent Year	-	711,153	-	145,280	783,853	119,846	42,858	-
Other Public Charges, Grants, and Donations	-	-	-	-	-	181,660	-	-
Loans Receivable	-	-	-	-	-	-	-	-
Special Assessments	-	3,873,509	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	4,584,662	-	145,280	783,853	301,506	42,858	
<b>FUND BALANCES</b>								
Restricted	-	-	-	-	20,559	-	-	-
Committed	926,712	264,040	-	-	-	-	-	-
Unassigned	-	-	-	(24,969)	-	(810,332)	(73,923)	-
Total Fund Balances	926,712	264,040	-	(24,969)	20,559	(810,332)	(73,923)	
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 926,753	\$ 4,855,986	\$ -	\$ 410,346	\$ 804,587	\$ 302,446	\$ 101,821	



**CITY OF KAUKAUNA, WISCONSIN**  
**COMBINING BALANCE SHEET — NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**DECEMBER 31, 2024**

ASSETS	Capital Projects (Continued)						
	Tax Incremental District #10	Tax Incremental District #11	Tax Incremental District #12	Environmental Remediation TID	Equipment	RDA	Buildings and Miscellaneous
Cash and Investments	\$ -	\$ -	\$ -	\$ -	\$ 2,615,039	\$ -	\$ 780,613
Restricted Cash and investments Receivables	228,977	310,768	459,921	410,624	-	735,598	-
Taxes and Special Charges	97,807	75,543	15,992	57,203	-	-	-
Accounts, Net	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Loans	-	-	1,611,768	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-
Total Assets	\$ 328,784	\$ 386,311	\$ 2,087,881	\$ 467,827	\$ 2,615,039	\$ 735,598	\$ 780,613
							\$ 17,380,575
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accounts Payable	\$ -	\$ -	\$ -	\$ 9	\$ 7,302	\$ -	\$ 6,994
Due to Other Funds	129,320	-	607,676	673,273	-	-	-
Total Liabilities	129,320	-	607,676	673,282	7,302	-	6,994
							2,860,454
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Property Taxes Levied for Subsequent Year	208,455	161,004	34,084	121,915	-	-	-
Other Public Charges, Grants, and Donations	-	-	-	-	-	-	-
Loans Receivable	-	-	1,611,768	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	208,455	161,004	1,645,852	121,915	-	-	-
							8,820,297
<b>FUND BALANCES</b>							
Restricted	-	225,307	-	-	-	735,598	-
Committed	-	-	-	-	2,607,737	-	773,619
Unassigned	(10,991)	-	(165,847)	(327,370)	-	-	-
Total Fund Balances	(10,991)	225,307	(165,847)	(327,370)	2,607,737	735,598	773,619
							5,699,824
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 328,784	\$ 386,311	\$ 2,087,881	\$ 467,827	\$ 2,615,039	\$ 735,598	\$ 17,380,575

**CITY OF KAUKAUNA, WISCONSIN**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES —**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**YEAR ENDED DECEMBER 31, 2024**

	Special Revenue							
	1000 Islands Environmental Center	Revolving Economic Development Loans	Rental Rehabilitation Grants	Housing Development Grants	CDBG Grant	Public Safety Grants	Library Foundation	Subdivision Fees
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101
Special Assessments	-	-	-	-	-	-	-	15,250
Intergovernmental	25,000	-	-	-	-	4,686	-	-
Public Charges for Services	-	-	-	-	-	2,386	-	-
Miscellaneous	20,504	158,931	-	2,500	-	-	-	-
Total Revenues	45,504	158,931	-	2,500	-	7,072	-	15,351
<b>EXPENDITURES</b>								
Current:								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	12,909	-	-
Public Works	-	-	-	-	-	-	-	-
Culture and Recreation	269,081	-	-	-	-	-	-	-
Conservation and Development	-	273,442	-	36	198,102	-	-	-
Debt Service:								
Interest and Fiscal Charges	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	269,081	273,442	-	36	198,102	12,909	-	-
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	(223,577)	(114,511)	-	2,464	(198,102)	(5,837)	-	15,351
<b>OTHER FINANCING SOURCES (USES)</b>								
Long-Term Debt Issued	-	-	-	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	(40,000)	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(40,000)	-	-	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCES</b>	(263,577)	(114,511)	-	2,464	(198,102)	(5,837)	-	15,351
Fund Balance - Beginning of Year	475,710	981,060	3,165	28,670	198,102	142,215	-	192,073
Change Within Financial Reporting Entity Nonmajor to Major Fund	-	-	-	-	-	-	-	-
Fund Balance - Beginning of Year, as Adjusted	475,710	981,060	3,165	28,670	198,102	142,215	-	192,073
<b>FUND BALANCE - END OF YEAR</b>	\$ 212,133	\$ 866,549	\$ 3,165	\$ 31,134	\$ -	\$ 136,378	\$ -	\$ 207,424

**CITY OF KAUKAUNA, WISCONSIN**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES —**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**YEAR ENDED DECEMBER 31, 2024**

	Special Revenue (Continued)						
	Grignon Home	Vehicle Registration	Solid Waste	Red Hill Landfill	American Rescue Plan Act	Nelson Crossing	Library Special Use
<b>REVENUES</b>							
Taxes	\$ -	\$ 159,577	\$ -	\$ -	\$ -	\$ 3,500	\$ -
Special Assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	980,422	-	-
Public Charges for Services	-	-	384,226	59,850	-	-	-
Miscellaneous	-	-	9,066	-	-	-	5,467
Total Revenues	31,921	159,577	393,292	59,850	980,422	3,500	5,467
<b>EXPENDITURES</b>							
Current:							
General Government	-	-	-	-	40,448	-	-
Public Safety	-	-	-	-	285,899	-	-
Public Works	-	-	242,932	-	-	-	-
Culture and Recreation	-	-	-	-	335,009	1,519	4,582
Conservation and Development	-	-	-	-	-	-	-
Debt Service:							
Interest and Fiscal Charges	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	-	-	242,932	-	661,356	1,519	4,582
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	31,921	159,577	150,360	59,850	319,066	1,981	885
<b>OTHER FINANCING SOURCES (USES)</b>							
Long-Term Debt Issued	-	-	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Transfers Out	(32,515)	(185,000)	(229,000)	(40,000)	(319,066)	-	-
Total Other Financing Sources (Uses)	(32,515)	(185,000)	(229,000)	(40,000)	(319,066)	-	-
<b>NET CHANGE IN FUND BALANCES</b>	(594)	(25,423)	(78,640)	19,850	-	1,981	885
Fund Balance - Beginning of Year	594	4,157	55,033	106,416	-	3,670	14,972
Change Within Financial Reporting Entity Nonmajor to Major Fund	-	-	-	-	-	-	-
Fund Balance - Beginning of Year, as Adjusted	594	4,157	55,033	106,416	-	3,670	14,972
<b>FUND BALANCE - END OF YEAR</b>	-	\$ (21,266)	\$ (23,607)	\$ 126,266	\$ -	\$ 5,651	\$ 15,857

**CITY OF KAUKAUNA, WISCONSIN**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES —**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**YEAR ENDED DECEMBER 31, 2024**

	Capital Projects									
	Industrial Park	Special Assessments	Space Needs	Tax Incremental District #4	Tax Incremental District #5	Tax Incremental District #6	Tax Incremental District #8	Tax Incremental District #9		
<b>REVENUES</b>										
Taxes	\$ -	\$ -	\$ -	\$ 130,558	\$ -	\$ 968,957	\$ 127,807	\$ 37,947		
Special Assessments	-	1,766,475	-	-	-	-	-	-		
Intergovernmental	-	-	-	8,421	-	12,976	14,645	220		
Public Charges for Services	-	-	-	-	-	-	-	-		
Miscellaneous	52,417	118,494	-	-	-	-	-	-		
Total Revenues	52,417	1,884,969	-	138,979	-	981,933	186,261	38,167		
<b>EXPENDITURES</b>										
Current:										
General Government	-	-	-	-	-	-	-	-		
Public Safety	-	-	-	-	-	-	-	-		
Public Works	-	-	-	-	-	-	-	-		
Culture and Recreation	-	-	-	-	-	-	-	-		
Conservation and Development	-	-	-	81,094	-	29,711	92,272	21,586		
Debt Service:										
Interest and Fiscal Charges	-	-	-	-	-	-	-	-		
Capital Outlay	527	-	-	290,185	-	44,352	338	150		
Total Expenditures	527	-	-	371,279	-	74,063	92,610	21,736		
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	51,890	1,884,969	-	(232,300)	-	907,870	93,651	16,431		
<b>OTHER FINANCING SOURCES (USES)</b>										
Long-Term Debt Issued	-	-	-	-	-	-	-	-		
Proceeds from Sale of Capital Assets	555,944	-	-	-	-	-	-	-		
Transfers In	-	-	-	-	-	-	3,997,095	-		
Transfers Out	-	(2,955,000)	-	(50,750)	-	(870,800)	(4,486,596)	-		
Total Other Financing Sources (Uses)	555,944	(2,955,000)	-	(50,750)	-	(870,800)	(489,501)	-		
<b>NET CHANGE IN FUND BALANCES</b>	607,834	(1,070,031)	-	(283,050)	-	37,070	(395,850)	16,431		
Fund Balance - Beginning of Year	318,878	1,334,071	-	258,081	(3,360,886)	(16,511)	(414,482)	(90,354)		
Change Within Financial Reporting Entity	-	-	-	-	3,380,886	-	-	-		
Nonmajor to Major Fund	-	-	-	-	-	-	-	-		
Fund Balance - Beginning of Year, as Adjusted	318,878	1,334,071	-	258,081	-	(16,511)	(414,482)	(90,354)		
<b>FUND BALANCE - END OF YEAR</b>	\$ 926,712	\$ 264,040	\$ -	\$ (24,969)	\$ -	\$ 20,559	\$ (810,332)	\$ (73,923)		

**CITY OF KAUKAUNA, WISCONSIN**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES —**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**YEAR ENDED DECEMBER 31, 2024**

Capital Projects (Continued)									
	Tax Incremental District #10	Tax Incremental District #11	Tax Incremental District #12	Environmental Remediation TID	Equipment	Pool and Parks	RDA	Buildings and Miscellaneous	Total
REVENUES									
Taxes	\$ 178,829	\$ 153,872	\$ -	\$ 113,096	\$ -	\$ -	\$ -	\$ -	\$ 1,874,244
Special Assessments	-	-	-	-	-	-	-	-	1,781,725
Intergovernmental	-	-	-	-	-	-	-	-	1,046,370
Public Charges for Services	-	-	-	-	-	-	-	-	446,462
Miscellaneous	-	-	6,313	-	91,761	-	38,313	71,485	650,981
Total Revenues	178,829	153,872	6,313	113,096	91,761	-	38,313	71,485	5,799,782
EXPENDITURES									
Current:									
General Government	-	-	-	-	-	-	-	-	40,448
Public Safety	-	-	-	-	-	-	-	-	298,808
Public Works	-	-	-	-	-	-	-	4,485	247,417
Culture and Recreation	-	-	-	-	-	-	-	-	610,191
Conservation and Development	20,263	718	13,676	327,543	-	-	-	-	1,058,443
Debt Service:									
Interest and Fiscal Charges	-	-	-	-	-	-	610	-	610
Capital Outlay	-	149	31,168	6,973	402,744	-	1,735	4,509	782,830
Total Expenditures	20,263	867	44,844	334,516	402,744	-	2,345	8,994	3,038,747
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	158,566	153,005	(38,531)	(221,420)	(310,983)	-	35,968	62,491	2,761,035
OTHER FINANCING SOURCES (USES)									
Long-Term Debt Issued	-	-	-	-	2,238,750	-	-	435,000	2,673,750
Proceeds from Sale of Capital Assets	-	-	-	-	-	-	-	133,051	688,995
Transfers In	-	-	3,884,556	420,000	-	-	-	-	8,301,651
Transfers Out	(77,888)	-	(3,997,095)	(165,188)	-	-	(38,998)	(1,000,000)	(14,487,896)
Total Other Financing Sources (Uses)	(77,888)	-	(112,539)	254,812	2,238,750	-	(38,998)	(431,949)	(2,823,500)
NET CHANGE IN FUND BALANCES	80,678	153,005	(151,070)	33,392	1,927,767	-	(3,030)	(369,458)	(62,465)
Fund Balance - Beginning of Year	(91,669)	72,302	(14,777)	(360,762)	679,970	7,837,878	738,628	1,143,077	10,219,281
Change Within Financial Reporting Entity Nonmajor to Major Fund	-	-	-	-	-	(7,837,878)	-	-	(4,456,992)
Fund Balance - Beginning of Year, as Adjusted	(91,669)	72,302	(14,777)	(360,762)	679,970	-	738,628	1,143,077	5,762,289
FUND BALANCE - END OF YEAR	\$ (10,991)	\$ 225,307	\$ (165,847)	\$ (327,370)	\$ 2,607,737	\$ -	\$ 735,598	\$ 773,619	\$ 5,699,824

Item 6.b.

**CITY OF KAUKAUNA, WISCONSIN**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE —**  
**BUDGET AND ACTUAL — DEBT SERVICE FUND**  
**YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>				
Taxes	\$ 4,435,704	\$ 4,435,704	\$ 4,435,704	\$ -
Miscellaneous	-	-	33,371	33,371
Total Revenues	4,435,704	4,435,704	4,469,075	33,371
<b>EXPENDITURES</b>				
Debt Service:				
Principal	5,436,000	5,436,000	5,436,000	-
Interest and Fiscal Charges	1,997,920	1,997,920	2,019,522	(21,602)
Total Expenditures	7,433,920	7,433,920	7,455,522	(21,602)
<b>EXCESS OF REVENUES UNDER EXPENDITURES</b>	(2,998,216)	(2,998,216)	(2,986,447)	11,769
<b>OTHER FINANCING SOURCES</b>				
Premium on Debt Issued	220,000	220,000	597,620	377,620
Transfers In	2,709,250	2,709,250	2,713,248	3,998
Total Other Financing Sources	2,929,250	2,929,250	3,310,868	381,618
<b>NET CHANGE IN FUND BALANCE</b>	(68,966)	(68,966)	324,421	393,387
Fund Balance - Beginning of Year	5,425,238	5,425,238	5,425,238	-
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 5,356,272</u>	<u>\$ 5,356,272</u>	<u>\$ 5,749,659</u>	<u>\$ 393,387</u>



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**CITY OF KAUKAUNA, WISCONSIN**  
**FEDERAL AWARDS REPORT**  
**YEAR ENDED DECEMBER 31, 2024**



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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE,  
AND REPORT ON THE SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Honorable Mayor and City Council  
City of Kaukauna, Wisconsin

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited City of Kaukauna, Wisconsin's (the City), compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended December 31, 2024. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Honorable Mayor and City Council  
City of Kaukauna, Wisconsin

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

#### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of City's as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon, dated May 16, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



**CliftonLarsonAllen LLP**

Green Bay, Wisconsin  
May 16, 2025

**CITY OF KAUKAUNA, WISCONSIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED DECEMBER 31, 2024**

<b>Federal Grantor/ Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-through Grantor</b>	<b>Pass-through Identifying Number</b>	<b>Total Federal Expenditures</b>	<b>Pass-through to Subrecipients</b>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>					
Forest Fire Protection Grant Program	10.777	Wisconsin Department of Natural Resources	FFP-24F-126	\$ 2,938	\$ -
<u>U.S. DEPARTMENT OF JUSTICE</u>					
Bulletproof Vest Grant Program	16.607	Direct Program	N/A	2,544	-
Public Safety Partnership and Community Policing Grants	16.710	Winnebago County	Not Available	7,207	-
Public Safety Partnership and Community Policing Grants	16.710	Winnebago County	Not Available	2,542	-
Total Public Safety Partnership and Comm Policing				<u>9,749</u>	<u>-</u>
Total U.S. Department of Justice				12,293	-
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>					
<i>Highway Safety Cluster</i>					
State and Community Highway Safety - Alcohol Enforcement	20.600	Outagamie County	Not Available	6,144	-
State and Community Highway Safety - Speed Enforcement	20.600	Outagamie County	Not Available	5,207	-
Total Highway Safety Cluster				<u>11,351</u>	<u>-</u>
Total U.S. Department of Transportation				11,351	-
<u>U.S. DEPARTMENT OF TREASURY</u>					
COVID-19 Coronavirus State and Fiscal Recovery Fund	21.027	Direct Program	N/A	<u>977,922</u>	<u>-</u>
Total U.S. Department of Treasury				977,922	-
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>					
Drinking Water State Revolving Fund	66.468	Wisconsin Department of Administration	5120-14	22,229	-
Drinking Water State Revolving Fund	66.468	Wisconsin Department of Administration	5120-10	379,286	-
Drinking Water State Revolving Fund	66.468	Wisconsin Department of Administration	5120-13	<u>1,735,392</u>	<u>-</u>
Total Drinking Water State Revolving Fund				<u>2,136,907</u>	<u>-</u>
Total U.S. Environmental Protection Agency				2,136,907	-
TOTAL FEDERAL AWARDS				<u>\$ 3,141,411</u>	<u>\$ -</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

**CITY OF KAUKAUNA, WISCONSIN**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**DECEMBER 31, 2024**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of City of Kaukauna, Wisconsin (the City), under programs of the federal government for the year ended December 31, 2024. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

**NOTE 2 SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 3 INDIRECT COST RATE**

The City has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE 4 OVERSIGHT AGENCIES**

The federal oversight agency for the City is the U.S. Environmental Protection Agency.

**CITY OF KAUKAUNA, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DECEMBER 31, 2024**

**SECTION I - SUMMARY OF AUDITORS' RESULTS**

**BASIC FINANCIAL STATEMENTS**

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
▶ Material weakness(es) identified?	No
▶ Significant deficiency(ies) identified?	Yes
Noncompliance material to basic financial statements noted?	No

**FEDERAL AWARDS**

Internal control over major program:	
▶ Material weakness(es) identified?	No
▶ Significant deficiency(ies) identified?	None reported
Type of auditors' report issued on compliance for major program	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No
Identification of major federal program:	

Assistance Listing Number	Name of Federal Program
21.027	COVID-19 Coronavirus State and Fiscal Recovery Fund
66.458	Drinking Water State Revolving Fund

**Audit threshold used to determine between Type A and Type B programs:**

Federal Awards	\$750,000
Auditee qualified as low-risk auditee	No

**CITY OF KAUKAUNA, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2024**

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***Section II – Financial Statement Findings***

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**FINDING NO.**

**2024-001                      Preparation of Annual Financial Report**

Type of Finding:      Significant Deficiency in Internal Control over Financial Reporting

Condition:              Management and the Board of the City share the ultimate responsibility for the City's internal control system. While it is acceptable to outsource various accounting functions, the responsibility for internal control cannot be outsourced.

The City engages CliftonLarsonAllen LLP (CLA) to assist in preparing its financial statements and accompanying disclosures. However, as independent auditors, CLA cannot be considered part of the City's internal control system. As part of its internal control over the preparation of its financial statements, including disclosures, the City has implemented a comprehensive review procedure to ensure that the financial statements, including disclosures, are complete and accurate. Such review procedures should be performed by an individual possessing a thorough understanding of accounting principles generally accepted in the United States of America and knowledge of the City's activities and operations.

The City's personnel have not monitored recent accounting developments to the extent necessary to enable them to prepare the City's financial statements and related disclosures, to provide a high level of assurance that potential omissions or other errors that are material would be identified and corrected on a timely basis.

Criteria or Specific Requirement:              The preparation and review of the annual financial report by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential omission or misstatement in the financial statements or notes or other required State Financial reports.

Cause:                      City management has determined that the additional costs associated with training staff to become experienced in applicable accounting principles and note disclosures outweigh the derived benefits.

Effect:                      The City may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America.

Repeat Finding:        This is a repeat of Finding 2023-001.



**CITY OF KAUKAUNA, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2024**

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***Section II – Financial Statement Findings***

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**FINDING NO.**

**2024-001                      Preparation of Annual Financial Report (Continued)**

Recommendation: We recommend the City continue reviewing the annual financial report. Such review procedures should be performed by an individual possessing a thorough understanding of accounting principles generally accepted in the United States of America and knowledge of the System's activities and operations. While it may not be cost beneficial to train additional staff to completely prepare the report, a thorough review of this information by appropriate staff of the City is necessary to obtain a complete and adequate understanding of the City's annual financial report.

Management's  
Response: Management believes that the cost of hiring additional staff to prepare year-end adjusting and closing entries and to prepare financial reports outweigh the benefits to be received. Management will continue to review financial statements and information prior to issuance.

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).



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## INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND REPORT ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Commissioners  
City of Kaukauna, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of City of Kaukauna, Wisconsin (the City), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City of Kaukauna, Wisconsin's, basic financial statements, and have issued our report thereon dated May 16, 2025.

### Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a significant deficiency.

Board of Commissioners  
City of Kaukauna, Wisconsin

### **Report on Compliance and Other Matters**


As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **City of Kaukauna, Wisconsin's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Green Bay, Wisconsin  
May 16, 2025



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Honorable Mayor and City Council  
City of Kaukauna, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Kaukauna, Wisconsin, as of and for the year ended December 31, 2024, and have issued our report thereon dated May 16, 2025. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit in our engagement letter dated October 23, 2024, and revised May 7, 2025. Professional standards also require that we communicate to you the following information related to our audit.

## **Significant audit findings or issues**

### ***Qualitative aspects of accounting practices***

#### *Accounting policies*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of Kaukauna are described in Note 1 to the financial statements.

As described in Note 4.F, the entity changed accounting policies related to accounting changes and error corrections by adopting Statement of Governmental Accounting Standards Board (GASB Statement) No. 100, *Accounting Changes and Error Corrections*, in 2024. Accordingly, the changes in major and nonmajor funds were shown as an adjustment to the beginning of the year fund balance on the statement of revenues, expenditures, and changes in fund balance.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

#### *Accounting estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Management's estimate of the other postemployment benefits liability, deferred inflows and deferred outflows of resources is based on an actuarial report. We evaluated the key factors and assumptions used to develop the other postemployment benefits liability, deferred inflows and deferred outflows of resources in determining that they are reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the allowance for doubtful accounts is based on historical sales, historical loss levels, and an analysis of the collectibility of individual accounts. We evaluated the methods, assumptions, and data used to develop the allowance and related disclosures in determining that it is reasonable in relation to the financial statements taken as a whole.

### Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

### ***Difficulties encountered in performing the audit***

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### ***Uncorrected misstatements***

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

### ***Corrected misstatements***

None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

### ***Disagreements with management***

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

### ***Circumstances that affect the form and content of the auditors' report***

As previously communicated to you, the report was modified to include an emphasis of matter paragraph to highlight the change in accounting policies related to the adoption of the new accounting guidance for accounting changes and error corrections as follows:

As described in Note 4.F, effective December 31, 2024, the City changed accounting policies related to accounting changes and error corrections by adopting Governmental Accounting Standards Board Statement (GASB Statement) No. 100, *Accounting Changes and Error Corrections*, in 2024. The guidance requires the disclosure of certain accounting changes and error corrections. Our opinions are not modified with respect to this matter.

### ***Management representations***

We have requested certain representations from management that are included in the attached management representation letter dated May 16, 2025.

***Management consultations with other independent accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the entity’s financial statements or a determination of the type of auditors’ opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

***Significant issues discussed with management prior to engagement***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

***Other audit findings or issues***

We have provided a separate communication to you dated [Date], communicating internal control related matters identified during the audit.

***Required supplementary information***

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management’s responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

***Supplementary information in relation to the financial statements as a whole***

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated May 16, 2025.

Honorable Mayor and City Council  
City of Kaukauna, Wisconsin  
Page 4

With respect to the combining balance sheet – nonmajor governmental funds, combining statement of revenues, expenditures, and changes in fund balances – nonmajor governmental funds, and the schedule of revenues, expenditures, and changes in fund balance – budget and actual – debt service fund (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated May 16, 2025.

\* \* \*

This communication is intended solely for the information and use of the Honorable Mayor and City Council and management of City of Kaukauna and is not intended to be, and should not be, used by anyone other than these specified parties.



**CliftonLarsonAllen LLP**

Green Bay, Wisconsin  
May 16, 2025



May 16, 2025

CliftonLarsonAllen LLP  
1175 Lombardi Avenue, Suite 200  
Green Bay, Wisconsin 54304

This representation letter is provided in connection with your audit of the financial statements of City of Kaukauna, Wisconsin, which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to misstatements that are material. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm, to the best of our knowledge and belief, as of May 16, 2025, the following representations made to you during your audit.

#### **Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement agreement dated October 23, 2024 and revised on May 7, 2025, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP. The financial statements include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
2. We acknowledge and have fulfilled our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. Significant assumptions used by us in making accounting estimates are reasonable.
5. Significant estimates have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. Significant estimates are estimates at the financial statement date that could change materially within the next year.

6. Related party relationships and transactions, including, but not limited to, revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7. No events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to, or disclosure in, the financial statements or in the schedule of findings and questioned costs.
8. We have not identified or been notified of any uncorrected financial statement misstatements. In addition, you have proposed adjusting journal entries that have been posted to the entity's accounts. We have reviewed and approved those adjusting journal entries and understand the nature of the changes and their impact on the financial statements. We are in agreement with those adjustments and accept responsibility for them.
9. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, or which would affect federal award programs, and we have not consulted a lawyer concerning litigation, claims, or assessments.
10. Guarantees, whether written or oral, under which the entity is contingently liable, if any, have been properly recorded or disclosed in accordance with U.S. GAAP.
11. Arrangements with financial institutions involving repurchase, reverse repurchase, or securities lending agreements, compensating balances, or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements, have been properly recorded or disclosed in the financial statements.
12. The fact that the amount of "uncollateralized" deposits or "uninsured, unregistered securities held by the counterparty, or by its trust department or agent but not in the entity's name" during the period significantly exceeded the amounts in those categories as of the financial statement date was properly disclosed in the financial statements.
13. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the financial statement date and have been reduced to their net realizable value.
14. The methods and significant assumptions used to determine fair values of financial instruments are as follows: Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. The methods and significant assumptions used result in a measure of fair value appropriate for financial statement measurement and disclosure purposes.
15. We have appropriately identified, recorded, and disclosed all leases, including any material embedded leases contained within other contracts, in accordance with GASB Statement No. 87, as applicable.
16. We have appropriately identified, recorded, and disclosed all subscription-based information technology arrangements in accordance with GASB Statement No. 96, as applicable.

17. We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
18. We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefits (OPEB) liabilities and costs for financial accounting purposes are appropriate in the circumstances.
19. We are unable to determine the possibility of a withdrawal liability in a multiple-employer benefit plan.
20. We do not intend to compensate for the elimination of postretirement benefits by granting an increase in pension benefits.
21. We do not plan to make frequent amendments to our pension or other postretirement benefit plans.

#### Information Provided

1. We have provided you with:
  - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements such as records (including information obtained from within and outside of the general and subsidiary ledgers), documentation, and other matters.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d. Complete minutes of the meetings of the governing board and related committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
2. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
4. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - a. Management;
  - b. Employees who have significant roles in internal control; or
  - c. Others when the fraud could have a material effect on the financial statements.
5. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, regulators, or others.

6. We have no knowledge of any instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, and grant agreements, or waste or abuse whose effects should be considered when preparing financial statements.
7. We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments, that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, or which would affect federal award programs, and we have not consulted a lawyer concerning litigation, claims, or assessments.
8. There are no other material liabilities or gain or loss contingencies that are required to be accrued or disclosed in accordance with U.S. GAAP.
9. We have disclosed to you the identity of all the entity's related parties and all the related party relationships and transactions of which we are aware, including any side agreements.
10. The entity has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral, except as made known to you and disclosed in the financial statements.
11. We have a process to track the status of audit findings and recommendations.
12. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
13. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
14. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to City of Kaukauna, Wisconsin, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
15. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
16. The entity has complied with all aspects of contractual or grant agreements that would have a material effect on the financial statements in the event of noncompliance.
17. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
18. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures, jointly governed organizations, and other related organizations.

19. The financial statements properly classify all funds and activities.
20. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
21. Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
22. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
23. Provisions for uncollectible receivables have been properly identified and recorded.
24. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
25. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
26. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
27. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly valued and disclosed.
28. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
29. We have appropriately disclosed the entity's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
30. We have appropriately disclosed the entity's use of unrestricted fund balance amounts, and we reduce committed amounts first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance categories could be used.
31. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

32. We acknowledge our responsibility for presenting the nonmajor fund combining statements, individual fund statements, and supporting schedules (the supplementary information) in accordance with U.S. GAAP, and we believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditors' report thereon.

33. In regards to the preparation of the financial statements, capital asset depreciation services, and proposing of routine journal entry services performed by you, we have:

- a. Made all management judgments and decisions and assumed all management responsibilities.
- b. Designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee the services.
- c. Evaluated the adequacy and results of the services performed.
- d. Accepted responsibility for the results of the services.
- e. Ensured that the entity's data and records are complete and received sufficient information to oversee the services.

34. With respect to federal award programs:

- a. We are responsible for understanding and complying with, and have complied with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) including requirements relating to preparation of the schedule of expenditures of federal awards.
- b. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement and presentation of the SEFA have not changed from those used in the prior period, and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFA.
- c. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issued the SEFA and the auditors' report thereon.

- d. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and included in the SEFA expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e. Expenditures of federal awards were below the \$750,000 threshold and we were not required to have an audit in accordance with the Uniform Guidance in the years ending December 31, 2022, and 2023.
- f. We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- g. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- h. We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- i. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- j. We have complied with the direct and material compliance requirements, including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- k. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.
- l. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.

- m. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E) and OMB Circular A-87, *Cost Principles State, Local, and Tribal Governments*, and OMB Circular A-102 *Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*.
- n. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- o. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- p. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- q. There are no known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- r. We have disclosed to you whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies and/or material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditors' report.
- s. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
- t. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- u. We have monitored subrecipients, as necessary, to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
- v. We have issued management decisions for audit findings that relate to federal awards made to subrecipients and such management decisions have been issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, we have followed-up ensuring that the subrecipient has taken timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient.
- w. We have considered the results of subrecipient audits and have made any necessary adjustments to our books and records.
- x. We have charged costs to federal awards in accordance with applicable cost principles.



- y. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- z. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- aa. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- bb. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
- cc. We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

Signature: William Van Rossum Title: Finance Director



CliftonLarsonAllen LLP  
CLAAconnect.com

Management  
City of Kaukauna  
Kaukauna, Wisconsin

In planning and performing our audit of the financial statements of City of Kaukauna, Wisconsin, as of and for the year ended December 31, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the entity's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

However, during our audit we became aware of a deficiency in internal control other than significant deficiencies and other matters that is an opportunity to strengthen your internal control and improve the efficiency of your operations. Our comment and suggestion regarding this matter is summarized below. A separate communication dated May 16, 2025, contains our written communication of significant deficiencies in the entity's internal control. This letter does not affect our report on the financial statements dated May 16, 2025, nor our internal control communication dated May 16, 2025.

### Journal Entry Approval

A key component of internal controls are the policies and procedures that help ensure that management's directives are being carried out.

During our audit, we noted instances where journal entries were not reviewed and approved by someone other than the individual preparing the entry. While journal entries we reviewed during our audit appeared appropriate, we believe supporting documentation and, if practical, evidence of review should accompany all journal entries entered into the City's general ledger.

We therefore recommend that the City develop a policy for processing journal entries that includes 1) adequate explanation and documentation and, 2) if practical, the review of all journal entries prior to the entering into the City's general ledger.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various entity personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of management, City Council, and others within the entity, and is not intended to be, and should not be, used by anyone other than these specified parties.

**CliftonLarsonAllen LLP**

Green Bay, Wisconsin  
May 16, 2025

# PROCLAMATION

Honoring emergency care personnel.

**WHEREAS**, emergency medical services are a vital public service to the people and communities of Wisconsin; and

**WHEREAS**, access to quality emergency care dramatically improves the survival and recovery rate of those who experience sudden illness or injury; and

**WHEREAS**, the State of Wisconsin hopes to improve its emergency medical services and trauma care systems in order to assure all citizens the highest standards of emergency medical care, and

**WHEREAS**, emergency care personnel, including skilled dispatchers, first responders, emergency medical technicians, paramedics, nurses, and physicians – both volunteers and paid personnel – engage in thousands of hours of specialized training and continuing education to enhance their lifesaving skills; and

**WHEREAS**, members of emergency medical services teams are ready to provide lifesaving care to those in need 24-hours-a-day, 7-days-a-week; and

**WHEREAS**, people in Wisconsin benefit daily from the knowledge and skills of these highly trained individuals and their unselfish dedication to Wisconsin's residents and visitors.

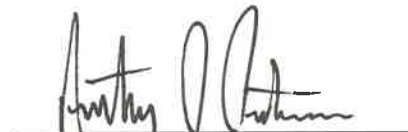
**NOW, THEREFORE**, I, Anthony J. Penterman, Mayor of the City of Kaukauna, Wisconsin, do hereby proclaim the week of May 18-24, 2025, as

## EMERGENCY MEDICAL SERVICES WEEK

in the City of Kaukauna and I commend this observance to all our citizens.

**IN WITNESS THEREOF**, I have hereunto set my hand and caused the Seal of the City of Kaukauna to be affixed this 20th day of May 2025.

CITY OF KAUKAUNA



Anthony J. Penterman  
Mayor





# PROCLAMATION

## NATIONAL PUBLIC WORKS WEEK

May 18-24, 2025

"Ready and Resilient"

**WHEREAS**, public works professionals focus on infrastructure, facilities and services that are of vital importance to sustainable and resilient communities and to the public health, high quality of life and well-being of the people of the City of Kaukauna; and,

**WHEREAS**, these infrastructures, facilities and services could not be provided without the dedicated efforts of public works professionals, who are engineers, managers and employees at all levels of government and the private sector, who are responsible for rebuilding, improving and protecting our nation's transportation, water supply, water treatment and solid waste systems, public buildings, and other structures and facilities essential for our citizens; and,

**WHEREAS**, it is in the public interest for the citizens, civic leaders and children in the City of Kaukauna to gain knowledge of and to maintain a progressive interest and understanding of the importance of public works and public works programs in their respective communities; and,

**WHEREAS**, the year 2025 marks the 65<sup>th</sup> annual National Public Works Week sponsored by the American Public Works Association/Canadian Public Works Association.

**THEREFORE, BE IT RESOLVED**, that I, Mayor Anthony J. Penterman, do hereby designate the week May 18–24, 2025, as National Public Works Week; I urge all citizens to join with representatives of the American Public Works Association/Canadian Public Works Association and government agencies in activities, events and ceremonies designed to pay tribute to our public works professionals, engineers, managers and employees and to recognize the substantial contributions they make to protecting our national health, safety, and quality of life.

**IN WITNESS WHEREOF** I have hereunto set my hand and caused the Seal of the City of Kaukauna to be affixed this 20th day of May 2025.

CITY OF KAUKAUNA



Anthony J. Penterman, Mayor





# MEMO

## PLANNING & COMMUNITY DEVELOPMENT

To: Common Council  
 From: Adrienne Nelson, Associate Planner  
 Date: May 14, 2025  
 Re: Survey Requirement for New Buildings & Additions

### Background Information:

Planning and Community Development staff have gone through the review process for updates to section 14.07 of the municipal code. This section contains information on the applications, plans, and specifications required to obtain a building permit. Currently, a survey is not required to obtain a building permit unless lot lines cannot be properly identified by permanent monuments. Changing 14.07(b) to require surveys for new buildings and additions would prevent future issues with approving permits for accessory structures and fences. Other communities that have this requirement include Combined Locks, Kimberly, Little Chute, Neenah, and Brillion. This change will assist in preventing issues and provide a good document for any future changes to a property such as adding fences or sheds. In addition, a certified survey will assist staff in reviewing and will cut down on review times while ensuring accuracy in staff review.

The Plan Commission has recommended that staff pursue this ordinance change and requested additional language be added to clarify that surveys are not required for accessory structures. Staff have added language to clarify that the survey requirement is for new principal structures and additions to principal structures while still allowing staff to request a survey for other structures if needed. See updated language below with proposed deletions in **RED** additions in **Green**:

### 14.07(b)

- b. ~~When lot lines cannot be properly identified by permanent monuments, a survey shall be prepared and certified by a surveyor registered by the state.~~ **For new principal structures and additions to principal structures, or when deemed necessary by staff to verify lot lines and setbacks for any structure, a survey shall be prepared**

and certified in the following manner by a surveyor registered by the State:

- (1) The survey shall be made within one year prior to the issuance of a building permit.
- (2) The survey shall bear the date of the survey.
- (3) The survey shall show the following:
  - (A) Location and dimensions of all buildings on the lot, both existing and proposed.
  - (B) Dimensions of the lot.
  - (C) Dimensions showing all setbacks to all buildings on the lot.
  - (D) The location of the centerline and lines of the street abutting the lot.
  - (E) Proposed grade of proposed structure, to city datum.
  - (F) Grade of lot and of the street abutting the lot.
  - (G) Grade and set-back of adjacent buildings. If adjacent lot is vacant, submit elevation of nearest buildings on same side of road.
  - (H) Type of monuments at each corner of lot.
  - (I) Watercourses or existing drainage ditches.
  - (J) Easements or other restrictions affecting the lot.
  - (K) Seal and signature of surveyor.
- (4) Following approval of the survey, the lot corners and the proposed structure corners shall be staked on the ground before construction begins.

**Staff Recommendation**

To adopt the updated ordinance



# MEMO

## PLANNING & COMMUNITY DEVELOPMENT

To: Common Council  
From: Adrienne Nelson, Associate Planner  
Date: May 14, 2025  
Re: Park Donations Guidelines & Price Updates

Planning and Community Development staff are requesting that the park bench donation fee be increased from \$1,200.00 to \$1,500.00 in order to keep up with rising costs. Staff are also requesting direction from the Common Council in pursuing updates to the park donation policy guidelines document. These updates would allow for additional donation options.

Plan Commission has recommended that the park bench donation fee be increased from \$1,200.00 to \$1,500.00 and that the Planning and Community Development Department be given permission to establish on an annual basis the donation prices, to include the product, plaque, and installation, and to be approved on an annual basis by Common Council.

### **Staff Recommendation**

Staff recommend approving the park bench donation fee increase from \$1,200.00 to \$1,500.00 and pursuing this policy guidelines update.

**CITY OF KAUKAUNA**  
**ORDINANCE NO. 1927-2025**  
**ORDINANCE AMENDING SECTION 14.07**

WHEREAS, updates were needed to require surveys for new buildings and additions; and,

WHEREAS, this change will help prevent future issues with approving permits for accessory structures and fences; and,

WHEREAS, the Plan Commission has recommended the following ordinance changes; and,

WHEREAS, the Legislative Committee has recommended the following ordinance changes; and,

WHEREAS, the Common Council finds the following ordinance changes to be in the public interest;

NOW THEREFORE, it is ordained by the Common Council of the City of Kaukauna, Wisconsin, that Ordinance Section 14.07 of the Kaukauna Municipal Code be amended as follows:

**BEFORE AMENDMENT**

**14.07 Applications, Plans, and Specifications**

Application for a permit shall be made by the owner of a building or structure or an authorized agent and shall be made in writing upon a blank form furnished by the building inspector. The permit application shall contain the name, mailing address, and phone number of the owner of the building and land; the name, mailing address, and phone number of the engineer, architect, designer, or contractor responsible for the work; and a general description of the location of the proposed work, the use and occupancy of all parts of the building or structure and such other information as required by the building inspector to enforce the provisions of this chapter.

*1. Plans required.*

- a. Building plans, site plans, and specifications shall accompany every application for a permit and shall be filed with the building inspector. All plans submitted shall be legible, drawn to scale, fully dimensioned, and shall contain sufficient information to determine compliance with this chapter and all other applicable regulations. Plans shall be prepared in accordance with the provisions of this chapter, shall bear the name of the architect, engineer, or designer who prepared them, if any, and shall be of sufficient clarity to clearly indicate the nature and character of the work proposed.
- b. When lot lines cannot be properly identified by permanent monuments, a survey shall be prepared and certified by a surveyor registered by the state.
- c. Delegated Appointed Agent Municipality. The municipality has adopted the Appointed Agent Municipality Status as described in SPS 361.60 of the Wisconsin Administrative Code.
  - (1) Responsibilities. The City shall assume the following responsibilities for the Department of Safety and Professional Services (Department):



- (A) Provide inspection of commercial buildings with certified commercial building inspectors.
- (B) Provide plan examination of commercial buildings with certified commercial building inspectors.
- (2) Plan Examination. Drawings, specifications and calculations for all the types of buildings and structures, except state-owned buildings and structures and other structures exempted in SPS 361.03(3), to be constructed within the limits of the municipality shall be submitted, if the plans are for any of the following:
  - (A) A new building or structure.
  - (B) An addition to a building, structure, or building system such as fire alarm, sprinkler, plumbing, or HVAC system.
  - (C) An alteration of a building space, element, or structure. Including alteration of an existing fire alarm system, fire sprinkler system, plumbing system, HVAC system or replacement of equipment or fixtures within those systems.
  - (D) A certified or delegated municipality may waive its jurisdiction for the plan review of a specific project or types of projects, or components thereof, in which case plans and specifications shall be submitted to the Department for review and approval.
  - (E) The department may waive its jurisdiction for the plan review of a specific project, where agreed to by a certified municipality, in which case plans and specifications shall be submitted to the certified municipality for review and approval.
- (3) Plan Submission Procedures. All commercial buildings, structures and alterations, including new buildings and additions require plan submission as follows:
  - (A) Building permit application
  - (B) Application for review – State of Wisconsin forms as applicable based on trade submitted or Municipal Equivalent.
    - (a) Fees per municipal fee schedule
    - (b) Fees apply to all commercial projects AND one of the following options
  - (C) 4 sets of plans
    - (a) Signed and sealed per SPS 361.31
    - (b) (1) set of specifications
    - (c) Component and system plans
    - (d) Calculations showing code compliance

OR

  - (D) 1 sets of plans with 3 Project cover sheets
    - (a) Signed and sealed per SPS 361.31
    - (b) (1) set of specifications
    - (c) Component and system plans
    - (d) Calculations showing code compliance

Note: Nothing in this code or chs. SPS 361 to 366 is intended to prohibit the submission and acceptance of plans and construction documents in an electronic or digital media. However, if plans are approved electronically, 2 sets of hard copies bearing the approval stamp of the reviewer is still required to be submitted prior to permit issuance.

2. *Review by other departments.* Building plans requiring review by other city departments, such as the fire department, planning and community development department, plan commission, or the state Department of Safety and Professional Services (DSPS), shall be reviewed and stamped "approved" or "conditionally approved" by such departments or agencies prior to submittal for permits.
3. *Quality of materials.* When the quality of materials is essential for conformity to this chapter, specific information shall be given on plans submitted to establish such quality and this chapter shall not be cited, or the term "legal" or its equivalent be used as a substitute for specific information.
4. *Waiver of plans.* The building inspector may waive the requirement for the filing of plans when the work involved is of a minor nature, when plans would not sufficiently show the nature and character of the work, or when the work is adequately described on the permit application. A detailed written description of all work proposed may also be substituted for building plans at the discretion of the building inspector.
5. *Amendments to plans.* Subject to the limitations described in subsection (6) of this section, amendments to a plan, application, or other record accompanying the same shall be filed at any time before completion of the work for which the permit is sought or issued. Such amendments are subject to the same review and approval process as the original plans and shall be deemed part of the original application.
6. *Time limitations.* An application for a permit for any proposed work shall be deemed to have been abandoned six months after the date of filing, unless such application has been diligently prosecuted or a permit shall have been issued, except that the building inspector may grant one or more extensions of time for additional periods not exceeding 90 days each if there is reasonable cause.

## AFTER AMENDMENT

### **14.07 Applications, Plans, and Specifications**

Application for a permit shall be made by the owner of a building or structure or an authorized agent and shall be made in writing upon a blank form furnished by the building inspector. The permit application shall contain the name, mailing address, and phone number of the owner of the building and land; the name, mailing address, and phone number of the engineer, architect, designer, or contractor responsible for the work; and a general description of the location of the proposed work, the use and occupancy of all parts of the building or structure and such other information as required by the building inspector to enforce the provisions of this chapter.

1. *Plans required.*
  - a. Building plans, site plans, and specifications shall accompany every application for a permit and shall be filed with the building inspector. All plans submitted shall be legible, drawn to scale, fully dimensioned, and shall contain sufficient information to determine compliance with this chapter and all other

applicable regulations. Plans shall be prepared in accordance with the provisions of this chapter, shall bear the name of the architect, engineer, or designer who prepared them, if any, and shall be of sufficient clarity to clearly indicate the nature and character of the work proposed.

- b. For new principal structures and additions to principal structures, or when deemed necessary by staff to verify lot lines and setbacks for any structure, a survey shall be prepared and certified in the following manner by a surveyor registered by the State:
  - (1) The survey shall be made within one year prior to the issuance of a building permit.
  - (2) The survey shall bear the date of the survey.
  - (3) The survey shall show the following:
    - (A) Location and dimensions of all buildings on the lot, both existing and proposed.
    - (B) Dimensions of the lot.
    - (C) Dimensions showing all setbacks to all buildings on the lot.
    - (D) The location of the centerline and lines of the street abutting the lot.
    - (E) Proposed grade of proposed structure, to city datum.
    - (F) Grade of lot and of the street abutting the lot.
    - (G) Grade and set-back of adjacent buildings. If adjacent lot is vacant, submit elevation of nearest buildings on same side of road.
    - (H) Type of monuments at each corner of lot.
    - (I) Watercourses or existing drainage ditches.
    - (J) Easements or other restrictions affecting the lot.
    - (K) Seal and signature of surveyor.
  - (4) Following approval of the survey, the lot corners and the proposed structure corners shall be staked on the ground before construction begins.
- c. Delegated Appointed Agent Municipality. The municipality has adopted the Appointed Agent Municipality Status as described in SPS 361.60 of the Wisconsin Administrative Code.
  - (1) Responsibilities. The City shall assume the following responsibilities for the Department of Safety and Professional Services (Department):
    - (A) Provide inspection of commercial buildings with certified commercial building inspectors.
    - (B) Provide plan examination of commercial buildings with certified commercial building inspectors.
  - (2) Plan Examination. Drawings, specifications and calculations for all the types of buildings and structures, except state-owned buildings and structures and other structures exempted in SPS 361.03(3), to be constructed within the limits of the municipality shall be submitted, if the plans are for any of the following:
    - (A) A new building or structure.
    - (B) An addition to a building, structure, or building system such as fire alarm, sprinkler, plumbing, or HVAC system.
    - (C) An alteration of a building space, element, or structure. Including alteration of an existing fire alarm system, fire

sprinkler system, plumbing system, HVAC system or replacement of equipment or fixtures within those systems.

- (D) A certified or delegated municipality may waive its jurisdiction for the plan review of a specific project or types of projects, or components thereof, in which case plans and specifications shall be submitted to the Department for review and approval.
  - (E) The department may waive its jurisdiction for the plan review of a specific project, where agreed to by a certified municipality, in which case plans and specifications shall be submitted to the certified municipality for review and approval.
- (3) Plan Submission Procedures. All commercial buildings, structures and alterations, including new buildings and additions require plan submission as follows:
- (A) Building permit application
  - (B) Application for review – State of Wisconsin forms as applicable based on trade submitted or Municipal Equivalent.
    - (a) Fees per municipal fee schedule
    - (b) Fees apply to all commercial projects AND one of the following options
  - (C) 4 sets of plans
    - (a) Signed and sealed per SPS 361.31
    - (b) (1) set of specifications
    - (c) Component and system plans
    - (d) Calculations showing code compliance

OR

- (D) 1 sets of plans with 3 Project cover sheets
  - (a) Signed and sealed per SPS 361.31
  - (b) (1) set of specifications
  - (c) Component and system plans
  - (d) Calculations showing code compliance

Note: Nothing in this code or chs. SPS 361 to 366 is intended to prohibit the submission and acceptance of plans and construction documents in an electronic or digital media. However, if plans are approved electronically, 2 sets of hard copies bearing the approval stamp of the reviewer is still required to be submitted prior to permit issuance.

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quality and this chapter shall not be cited, or the term "legal" or its equivalent be used as a substitute for specific information.

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5. *Amendments to plans.* Subject to the limitations described in subsection (6) of this section, amendments to a plan, application, or other record accompanying the same shall be filed at any time before completion of the work for which the permit is sought or issued. Such amendments are subject to the same review and approval process as the original plans and shall be deemed part of the original application.
6. *Time limitations.* An application for a permit for any proposed work shall be deemed to have been abandoned six months after the date of filing, unless such application has been diligently prosecuted or a permit shall have been issued, except that the building inspector may grant one or more extensions of time for additional periods not exceeding 90 days each if there is reasonable cause.

Introduced and adopted by Common Council on the 20<sup>th</sup> day of May, 2025.

APPROVED: \_\_\_\_\_

Anthony J. Penterman, Mayor

ATTEST: \_\_\_\_\_

Kayla Nessmann, Clerk

## CITY OF KAUKAUNA

### ORDINANCE NO. 1928-2025

#### ORDINANCE REPEALING AND REPLACING SECTION 2.03

WHEREAS, City of Kaukauna recently amended this section to allow for a consent agenda; and

WHEREAS, some concerns arose over the order of items in the new agenda; and

WHEREAS, the changes proposed will allow for a more organized process for meetings; and

WHEREAS, while updating language, additional changes to the ordinance were made to efficiently update our municipal code when updating for another reason;

NOW THEREFORE, it is ordained by the Common Council of the City of Kaukauna, Wisconsin, that Ordinance Section 2.03 of the Kaukauna Municipal Code be repealed and replaced as follows:

#### AFTER REPEAL AND REPLACE

##### 2.03 Rule 3: Order Of Business

1. Call to Order.
2. Roll call, one minute of silent prayer, Pledge of Allegiance to the American flag.
3. Presentation of letters, petitions, remonstrances, memorials, and accounts.
4. Public appearances.
5. Business presented by the mayor.
6. Consent Agenda
7. Reports of standing and special committees.
8. Reports of city officers.
9. Presentation of ordinances and resolutions.
10. Alder requests for discussion at future Common Council or committee meeting.
11. Closed session items.
12. Adjournment.

This ordinance shall be in full force and effect from and after its adoption and publication.

Passed and adopted by the City of Kaukauna Common Council this 20<sup>th</sup> day of May, 2025.

APPROVED: \_\_\_\_\_  
Anthony J. Penterman, Mayor

ATTTEST: \_\_\_\_\_  
Kayla Nessmann, Clerk