

COMMITTEE OF THE WHOLE

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



Wednesday, November 02, 2022 at 6:30 PM

AGENDA

In-Person

1. Correspondence.
2. Discussion Topics.
 - a. 2023 Budget Presentation.
 - b. 2023 Budget Deliberation.

NOTICES

Notice is hereby given that a majority of the City Council will be present at the meeting of the Committee of the Whole scheduled for Wednesday, November 2, 2022, at 6:30 P.M. to gather information about a subject over which they have decision making responsibility.

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



Proposed Budget



Fiscal year
January 1, 2023 to December 31, 2023

Anthony J. Penterman
Mayor

CITY OF KAUKAUNA

2023 BUDGET
ANTHONY J. PENTERMAN
Mayor

CITY COUNCIL

1st District – Marty DeCoster / Jennie Eggleston

2nd District – Kelli Antoine / John Moore

3rd District – Brian Schell / Mary Jo Kilgas

4th District – Pennie Thiele / Michael Coenen

APPOINTED DEPARTMENT MANAGERS

Director of Public Works – John Neumeier

Library Director – Ashley Thiem-Menning

Finance Director/Treasurer – William Van Rossum

Naturalist – Debra Nowak

Fire Chief – Jacob Carrel

Planning/Comm Development – Joe Stephenson

Human Resources – Shanon Swaney

Police Chief – Jamie Graff

City Clerk – Sally Kenney

ELECTED OFFICERS

City Attorney – Kevin Davidson

Municipal Justice – Carley Windorff

President of the Council – John Moore



November 02, 2022

Dear President Moore and Members of the Common Council,

The 2023 Budget is the result of an open and collaborative process between City Council and Administration. We strive to provide strategic city services and community partnerships that improve resident quality of life by reducing crime, increasing affordable housing opportunities, and facilitating community investment. These efforts rely on strategic partnerships and the ability to work together toward common goals.

Across all departments and functions, we have an obligation to our residents and businesses to continue to provide excellent services, and as such, the 2023 Budget includes the following high priority items that allow us to enhance and improve our service delivery:

1. Property Tax Rate – The 2023 Budget will increase the City’s assessed tax rate by \$0.84 per \$1,000 of assessed value which is a 10.17% increase.
2. Property Tax Levy - The City’s tax levy increased \$1,452,090 or 14.05%. Under state law, the levy is allowed to increase 14.24%, plus increased debt service requirements. This levy increase is less than the maximum permitted under state law.
3. Budgeted Expenditures – Budgeted General Fund expenditures for 2023 are \$17,344,388 – an increase of 10.1%. This allows the City to continually qualify for the State Expenditure Restraint Program Aid. The City has qualified every year since the inception of the program.
4. General Fund Balance – Our General Fund Balance is projected to be \$4,981,838 on December 31, 2022. This fund balance exceeds the Council objective of \$2,601,658 at year end, which allows the City to continue to receive excellent bond rating resulting in lower interest rates when issuing future debt.
5. Level of Service and Capital Improvements – The 2023 Capital Improvement Program will see investments in our community to provide long lasting, positive effects and spur urban growth.

Fundraising will begin later this month for improvements to the Kaukauna Municipal Pool. Amenities will include, a splash pad, a second big slide, an aqua climbing wall, and an 18-hole mini golf course. These much-needed upgrades will make our pool a destination for the whole family. Construction is planned for fall of 2023.

The Capital Improvement Plan continues to invest in our parks. We are looking to add a pavilion at Jonen Park, an 8-court pickle ball complex in the underutilized open space adjacent to the archery range, and the 2nd and 3rd street alley plaza reconstruction will help enhance and attract people to our downtown. In addition, the

City is working with the KHS Civic Engagement Class on a multi-use stage/pavilion at Hydro Park. I am committed to seeing our City parks improved and maintained to provide recreational opportunities and vital green space for our residents.

6. Economic Development – The \$63 million Uptown Site on the City's north side will house two 4-story 90-unit market-rate apartments. These apartments will be in the top 1% of multi-family units in the nation for sustainability. Construction on the apartment complex is planned for late 2022.

The housing market in our community continues to grow strong, as the city has approved several new subdivisions. Staff is working with a developer on a south side 90-acre annexation that could net an additional 200 residential single-family houses. We look forward to more development projects in Commerce Crossing in 2023 with the new construction of a 4-story indoor climate-controlled U-Haul facility, a 3-story 180-unit market rate apartment complex, and a 64-room hotel (offer to purchase already signed).

7. Statements on Budget – As a city, we have led with resilience, steadfast in our commitment to fiscal responsibility and transparency to our citizens. I am exceedingly proud of our leadership team that created a budget that meets the priorities of our Council while being mindful of fiscal responsibility and the trust given us by our citizens. This budget includes a detective in our police department, a fire training position in the fire department, and our code enforcement officer is budgeted full time to help aggressively pursue nuisance and non-compliant properties within the City. This budget also retains the Grignon Mansion Executive Director position. That position was originally funded for three years with partial grants at which time it was to be fully funded by fundraising. However, with the pandemic, those fundraising efforts were hampered. With the recent Mansion structural repairs, I am committed to fund this position for 5 years in hopes by then it will sustain itself through fundraising. My continuing focus is to foresee the long-term needs of our City, making decisions that will benefit our community's future. The 2023 budget reflects this unwavering pledge to provide the highest caliber services to each resident and business.

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

Sincerely,



Anthony J. Penterman
Mayor

CITY OF KAUKAUNA

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CITY OF KAUKAUNA

2023 BUDGET EARLY HISTORY OF KAUKAUNA

Located along the Fox River in southeastern Outagamie County, the area immediately adjacent to the falls at Kaukauna was the site of considerable indigenous settlement and activity. A large area on both the southeast and northwest sides of the Fox River at Kaukauna is recorded in the Archaeological Sites Inventory as the vicinity of a large village site occupied by the Menominee tribe and other groups. Likewise, effigy burial mounds and numerous archaeological sites are spread out along the river valley.

The rapids at Kaukauna necessitated portaging and became a natural gathering place for trade along the Fox River. As part of the Fox River's 170-foot drop in elevation from Neenah and Menasha to Green Bay, 138 feet of the drop occurred in the nine miles of river between Appleton and Kaukauna. The area had many names, including Kakalin, Cacolin, Cau Caulin, Kackaloo, Grand Kaukaulin, the Grande Coquiller Rapides, and Kaukauna, all derived from an approximation of the Menominee word meaning "the gathering place of the pickerel."

Fur trappers Charles de Langlade and Pierre Grignon established a semi-permanent trading post in the Kaukauna vicinity as early as the 1760s to engage with the local Menominee population, who occupied a village of an estimated 1,500 people on the south side of Fox River. In 1790, Dominique Ducharme, son of French fur trader Jean Ducharme, built a substantial log house at "Cacalin" and started trading with the local tribes. The land Dominique acquired in 1793 is the first known recorded land deed in the state of Wisconsin.

The third French settler, Augustin Grignon, was born in La Baye, presently Green Bay, in 1780 into a family of successful French-Indian, or Métis, trappers, traders, and leaders, specifically among the French settlers and Native American tribes. He moved from Green Bay to Kaukauna in 1813, purchasing much of the Ducharme property, and married his wife, Nancy McCrea, around 1800. Nancy was the daughter of a Scottish fur trader and a Menominee woman from Green Bay. The Grignon's can be identified as Métis, and these important ties lent to their success in the region. From the late eighteenth century through the 1830s, Métis people, a cultural and ethnic mix of indigenous and French people, were a dominant cultural and economic force in the Great Lakes region.

The population in Kaukauna increased with the arrival of the Stockbridge tribe in 1822, an east coast Mohican tribe who fought with the United States during the War of 1812 and the Revolutionary War. The Stockbridge moved to northeastern Wisconsin following land cession treaties with the Menominee and Ho-Chunk.

Known today as the Stockbridge Munsee Band of Mohican Indians, prominent tribe member Electa Quinney became the first female teacher in what would become the state of Wisconsin. The school, located in Kaukauna, was free and open to any denomination of religion. The addition of the Stockbridge to the area also brought notable Revolutionary War Veterans Jacob Konkapot Jr. and Captain Hendrick Aupaumut to Kaukauna. By 1830, the Stockbridge-Munsee had largely adopted Anglo-American customs, lived in log houses, and raised corn, wheat, and livestock on large farms. However, a series of American treaties beginning in 1831 resulted in the departure of the Stockbridge from the Kaukauna area.

CITY OF KAUKAUNA

2023 BUDGET

EARLY HISTORY OF KAUKAUNA

Charles A. Grignon, Augustin's eldest son, married Mary Elizabeth Meade in 1837 and soon constructed a large house, known as the Grignon Mansion or "The Mansion in the Woods," closer to the river on the property of his father. Charles had a close relationship with local tribes, particularly the Menominee, given his ancestry, familiarity with the language, and business connections. He served as an interpreter on many treaties and business decisions, including the 1836 Treaty of the Cedars, in which the Menominee tribe ceded four million acres to the U.S. government. The treaty opened the area around Kaukauna and the lower Fox River Valley to general settlement through the United States territorial land office, causing the area to change swiftly. An influx of Yankee settlers altered the economy from fur trading and the Fox River waterway to farming, logging, and permanent communities. The military road along the south shore of the Fox River and the first dam north along the river at De Pere were completed in 1837.

George W. Lawe settled in Kaukauna in 1839, opened a trading post, and established a farm. In 1842, Lawe was appointed Justice of the Peace by territorial Governor Doty, an office he held for almost fifty years. He directed the first platting of the town in 1850 and built the first bridge across the Fox River at Kaukauna in 1851, which led to the development of a small community.

The falls at Kaukauna eventually presented an obstacle for transportation that led to the construction of a series of canals and locks in 1856. The infrastructure allowed larger steamboats to replace the flat-bottomed Durham boats that dominated river traffic in the 1830s and 1840s. The construction of the system also provided a boon to the local economy.

The Chicago and Northwestern Railroad reached Kaukauna in 1862, and industry thrived. By 1870, Kaukauna boasted two large flour mills, two large factories making staves for flour barrels, the Diedrich sawmill, and the Reuter Brothers spoke factory, which did business in hardwood logs and railroad ties. The Chicago and Northwestern Railroad line north of the river joined the Milwaukee Lakeshore and Western Railroad in 1872.

In 1872, Colonel Henry A. Frambach and his brother John Stoveken opened the first paper mill in the City of Kaukauna, the Eagle Paper and Flouring Mill, on the site of Stoveken and Henry Hewitt's 1867 flour mill that was destroyed by a fire. Soon after the mill's start, Frambach became the second producer of wood pulp in the state and the first to manufacture wood pulp paper.

The second railroad boom of the 1880s brought Irish and German workers to the area. These workers created the south side Village of Ledyard. In 1881, Milwaukee Lakeshore and Western Railroad relocated its district office from Manitowoc to Kaukauna's south side. Company housing for the railroad workers developed in the south-central area of Kaukauna.

The American Pulp Company was established in 1883, becoming the Thilmany Pulp and Paper Company in 1889. The company was known for its diversified and innovative paper products, including the first tissue paper manufactured in Wisconsin, produced in 1885.

CITY OF KAUKAUNA

2023 BUDGET

EARLY HISTORY OF KAUKAUNA

In 1885, the Village of Ledyard joined with the north side to form the City of Kaukauna. The 1880's railroad developments coincided with the creation of new waterpower canals to supply Kaukauna industry. The construction of five municipal hydroelectric generating plants gave Kaukauna its nickname, "The Electric City."

Today, the City of Kaukauna is a growing and prosperous community of just over 16,000 residents. Rich in natural resources and beautiful landscapes, the riverfront city of Kaukauna combines traditional Midwestern values with a history of progressive moves – from free education to clean energy – that protect and enhance the long-term health of the community for generations to come.

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CITY OF KAUKAUNA

2023 BUDGET

HOW TO READ THE BUDGET

The budget document represents the financial support for the operation of the City of Kaukauna and goals of the City Council and management for the 2023 fiscal year. The budget document is organized in twelve categories. Each category and a description of its contents follow:

MAYOR'S BUDGET MESSAGE - The opening category of the budget provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and recommendations regarding the financial policy for the coming fiscal year.

BACKGROUND INFORMATION AND OVERVIEW - This category of the budget provides the reader of the budget document with an understanding of the City of Kaukauna.

A brief history of the City is included to help the reader of the budget document develop an understanding of how the City was founded and why some of the landmarks, structures and industries present in the City today exist.

The mission statement of the City is an overall summary of the goals the Mayor, City Council and other personnel will strive to complete during the upcoming fiscal year. Specific departmental goals are included in the detailed fund schedules of the budget document to assist the reader in evaluating the departmental requests for financial resources to accomplish their respective mission and goals.

The underlying policies are used by the Mayor, City Council and other personnel in preparing and adopting the budget. This listing of policies allows the reader of the budget document to get a feel for the objectives used in evaluating and analyzing the budget to ensure that the budget meets the goals of the City before it is adopted.

The financial summary highlights the major revenues sources and expenditures for the upcoming fiscal year and any changes in financial policy from current and previous fiscal years. This summary also provides a projection of the financial future of the City.

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

SCHEDULES AND SUMMARIES - This section of the budget document includes numerous analyses that comparatively evaluate the assessed valuation, equalized valuation, related tax rates, revenues and expenditures for all funds. In many instances the summaries include several years of historical data for comparative purposes. These schedules and the information therein lay the groundwork for the departmental budgets.

REVENUE AND EXPENSE - This section of the budget document contains the summaries of revenues and expenditures for all budgeted funds of the City.

REVENUE PROJECTIONS - This section of the budget document provides a summary of revenue sources from all funds. The major revenue sources are further analyzed through the use of a five-year comparison and commentary on each of these major sources.

CITY OF KAUKAUNA

2023 BUDGET

HOW TO READ THE BUDGET

LONG-TERM DEBT - This section provides various analyses of debt both from a historical perspective and on a go-forward basis. The information contained within this section provides the basis for future decisions.

CAPITAL PROJECTS - This section summarizes projected fund balance in capital projects, current and budgeted revenues and expenses, and a five-year plan for future projects.

DETAILED FUND SCHEDULES - The detailed fund schedules are organized on departmental basis. For general fund departments, each schedule details expenditures for the prior fiscal year, current year budgeted expenditures, current year six-month actual expenditures, current year estimated expenditures and the upcoming fiscal years' budgeted expenditures.

STORM WATER UTILITY – This is an enterprise fund that was created in July of 2009. The schedules in this section summarize the costs that are necessary to meet State of Wisconsin storm water quality discharge standards.

SANITARY SEWER UTILITY – This is an enterprise fund that was created beginning January 1, 2012 to account for sanitary sewerage treatment system costs. The schedules in this section summarize the activities involved in operating a sanitary sewer collection system and the cost of sewerage treatment by the Heart of the Valley Metropolitan Sewerage District.

BUDGET ADOPTION RESOLUTION - This section includes a copy of the resolution designating appropriations, levying a tax, and setting the rate for the budget of the City.

APPENDICES - The appendix includes supplemental information that may be useful in reading the budget document.

Appendix A - The chart of accounts describes the types of expenditures to be classified within the specific object codes used by departments in preparing their budget.

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

Appendix C - The glossary includes a translation of terms commonly used in a budget document and the related resolutions. The glossary also includes a description of the funds established by the City.

CITY OF KAUKAUNA

2023 BUDGET

MISSION AND VALUE STATEMENT OF THE CITY

The City Council and City staff are committed to providing high level services that enhance the quality of life for its citizens and create a safe and attractive environment for visitors, businesses and residents through efficient and effective operations.

The City Council and City staff are proud of our City's history and committed to the stewardship of the City's future. Cooperation among City Council, City staff, members of the community and other governmental entities enables us to combine diverse backgrounds, skills, and styles to achieve common goals. Our success is achieved through the effort of our staff with an emphasis on service, respect, fairness and integrity to meet community needs.

BUDGET POLICIES

1. Maintain and/or improve the quality of basic public services and physical facilities necessary to encourage citizens and businesses to remain and/or invest in the City.

The 2023 operating budget does not anticipate any reduction in services. The 2023 capital improvement budget includes approximately \$4,690,000 for street and sidewalk improvements, \$2,955,000 for utility improvements, \$433,000 for municipal equipment, \$610,000 for park improvements and \$6,000,000 for Pool Reconstruction.

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

The 2023 budget provides the necessary funds to continue to contract for Ambulance Billing services. It also provides funds to streamline the Time and Attendance process making it more efficient for payroll processing. All other municipal services remain unchanged from the prior year.

3. Pay the full cost of current services with current revenues and avoid borrowing for operating expenses.

The 2023 budget does not include borrowing for any operational expenses; however, several pieces of equipment with useful lives of ten years or more are planned for in the capital improvement budget.

4. Maintain a property tax and user charge structure that provides an attractive environment for citizens, business and industry within Northeastern Wisconsin.

The City, through its municipally owned electric utility, has the lowest electrical rates in northeastern Wisconsin.

The sanitary sewer user rate was increased from \$6.75 to \$7.00 per hundred cubic feet effective January 1, 2022. This rate is budgeted to increase to \$8.00 effective January 1, 2023 and increase to \$8.75 effective July 1, 2023 making a total increase of \$1.75 for budget year 2023.

The storm sewer utility rate was increased from \$90 per ERU per year to \$96 per ERU per year effective January 1, 2022. This rate is budgeted to increase to \$108 per ERU per year effective January 1, 2023 and increase to \$117 per ERU per year effective July 1, 2023 for the 2032 budget.

The assessed tax rate for the City is projected to increase by \$0.84 or 10.17%. The assessed tax rate for the City and the overlapping municipal tax jurisdictions is projected to increase slightly at 3.97%.

CITY OF KAUKAUNA

2023 BUDGET BUDGET POLICIES

5. Provide an adequate level of reserve funds to provide for unforeseen needs, fiscal emergencies, establish adequate security for bondholders and mitigate the need for short-term financing.

In November of 2010, the City Council adopted a revised fund balance policy that requires the general fund balance to be at least 15% of the operating budget. The total projected fund balance of \$4,981,838 meets the City Council directive. This projected balance is considerably more than the City Council directive. Fifteen percent (15%) of the 2023 budget of \$17,344,388 equals \$2,601,658. Cash reserves more than City Council directive will be used to address future economic growth opportunities in the community. The fund balances for the past five years have exceeded the targeted balance. This has mitigated the City's need to issue short-term revenue anticipation notes. It also assists in the lower bond interest rates as bond rating companies look for 30% of operating budget in reserves.

6. Develop and maintain a fiscal planning and budgeting system which anticipates underlying economic change and provides for planned, orderly year-to-year changes to property tax and service levels. Such a system would also respond to unanticipated events in order to avoid fiscal crisis or severe municipal service disruptions.

Five year planning has been considered for the general operating fund. There is planning in place for capital projects and debt service planning. Related summary schedules are in the debt service and capital projects sections.

7. Maintain financial accounting and budgetary practices that provide for full and open disclosure of the City's financial affairs.

Management has developed the 2023 budget document in conformance with national Government Finance Officers Association (GFOA) presentation guidelines. Conformance with these standards provides reasonable disclosure of financial plans of the City.

8. Long-term debt will be used in moderation so as not to impose an excessive burden on future Kaukauna taxpayers.

The City's general obligation debt is 68.9% of the allowable legal limit as of December 31, 2022. However, approximately 20.3% of the allowable legal limit is the result of debt incurred in Tax Incremental District Nos. 4, 5, 6, 8, 9, 10, 11 and the environmental remediation TIF district. The tax Incremental debt with the exception of Tax Incremental District No. 6, Tax Incremental District No. 8, and a portion of the others is expected to be repaid with tax increments and as such will not be placed on the general tax levy.

CITY OF KAUKAUNA

2023 BUDGET

FINANCIAL PROGRAM SUMMARY

As required by law, the proposed budget for 2023 is balanced and provides for the needs and requirements of the City. The budget for 2023 is the result of sound financial management and affords a reasonable measure of protection for future operations of our City. The budget is adopted at the departmental level as identified in schedules that are attached to the budget adoption resolution. Therefore, resolutions authorizing budgetary adjustments are only required for budgetary adjustments between departments.

ACCOUNTING BASIS

The City of Kaukauna uses the modified accrual basis of accounting. Under this accounting method, revenues are recognized in the accounting period in which they become available and measurable. Available means collectible within the current accounting period or soon enough thereafter to be used to pay liabilities of the current accounting period. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unearned interest on long-term debt, which is recognized when due.

BUDGETARY BASIS

All the funds in this budget document are prepared on the modified accrual basis of accounting, except for interest expenditures in the debt service where unearned interest is budgeted when due. All of the following funds, which are included in this budget document, are funded in part by the property tax levy except the Capital Projects and Redevelopment Funds.

General Fund - This fund is the primary operating fund for the City of Kaukauna. It accounts for most of the services provided to city residents such as police, fire, sanitation, street maintenance, building inspection, planning, zoning, engineering, recreation, public library, and sewerage system. In the 2023 budget, 1000 Islands Environmental Center and Grignon Mansion were added to this fund and removed from the Special Revenue Funds.

General Debt Service Fund - This debt service fund accounts for all the debt service requirements of the City including Tax Incremental District Nos. 4, 5, 6, 8, 9, 10, 11 and the Environmental Remediation TIF District No. 1. The primary source of revenue is the property tax levy and repayment of special assessment projects that were constructed with general obligation bond proceeds.

Capital Project Fund - These schedules reflect the activity of all the capital project funds with the exception of the Industrial Park Development Fund and the Park Development Fund. The primary source of revenue for this fund is proceeds from the issuance of long-term debt.

Redevelopment Fund - The information provided assists the user in determining the cumulative scope of redevelopment projects that may be possible during the proposed budget year. This is a revolving loan fund whose initial source of funds was block grant funds.

Special Assessment / Debt Service Stabilization Fund - This is a special revenue fund that receives its revenue from the repayment of special assessments such as street and sidewalk improvements. The City borrows for these assessable improvements. This fund accounts for the repayment of special assessments and transfers monies to the general debt service fund to offset debt service payments that resulted from borrowing for assessable projects.

CITY OF KAUKAUNA
2023 BUDGET
FINANCIAL PROGRAM SUMMARY

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

Storm Water Utility – This enterprise fund was created in July 2009 to account for the costs associated with complying with State and Federal regulation relative to the quality of storm water that is discharged into local waterways. The revenue for this fund will be derived from an equivalent storm water runoff unit charge that will be placed on the monthly utility bill.

Sanitary Sewer Utility – This is an enterprise fund that was created beginning January 1, 2012 to account for sanitary sewerage treatment system costs. The schedules in this section summarize the activities involved in operating a sanitary sewer collection system and the cost of sewerage treatment by the Heart of the Valley Metropolitan Sewerage District.

FINANCIAL FRAMEWORK

Major Revenue Sources - The importance of sound revenue estimates cannot be overstated. Revenue estimates have been carefully analyzed and in the areas where some fluctuations are typical, a conservative approach has been used. This budget contains three major sources of revenue: property taxes, intergovernmental revenues and sewerage system user fees. The property tax levy, which accounts for approximately 43.6% of General Fund revenue, is budgeted to increase 10.1%. The tax levy increase is primarily the result of increased cost in services provided. The budgeted levy increase complies with current levy limit legislation. This legislation allows the levy to increase by the percent increase in net new construction, 2.09%, for the City of Kaukauna plus any increase in general obligation debt payments. Typically the property tax levy absorbs most of the fluctuations in other funding sources. Intergovernmental revenue, that account for approximately 24.9% of all general fund revenue, is budgeted to increase \$90,871 or 2.15%.

Debt Service Requirements - Since 1993, the total outstanding debt has risen while the long-term debt as a percent of the legal limit has increased to approximately 68.9%. It is the goal of management to maintain long-term debt in maturity terms of ten years or less. The exception to ten year debt was the refinancing debt issued in 2010 for Tax Incremental District No. 5. This debt was issued for sixteen years to take advantage of favorable interest rates and to facilitate repayment. The increase to 89.8% was primarily the result of the City's purchase and development of additional land for a new industrial park, downtown TID investment and the purchase of the former Fox Valley Greyhound Park for redevelopment. Approximately 20.3% of the current outstanding debt is the result of debt incurred in Tax Incremental District Nos. 4, 5, 6, 8, 9, 10, 11 and the Environmental Remediation Tax Incremental District No. 1. The tax incremental debt is expected to be repaid with tax increments and as such will not be placed on the general tax levy except for Tax Incremental District Nos. 4, 5 as well as Environmental Remediation Tax Incremental District No. 1. The tax increment of these districts will only pay for a portion of the debt at this time. Projected debt service requirements for 2023 and the next several years are going to continue to increase steadily and then level off as the City makes a concerted effort to limit the amount of general obligation debt issued.

CITY OF KAUKAUNA

2023 BUDGET

FINANCIAL PROGRAM SUMMARY

Capital Projects Impact - The 2023 Capital Projects Budget will require the issuance of approximately \$8,700,000 of general obligation long-term debt of which \$5,000,000 is for the Municipal Pool Reconstruction. The five-year Capital Improvement Program plan will require future debt issues of approximately \$4,000,000 per year. The analyses in the debt service and capital project sections of this document indicate this is a manageable five-year plan.

Fund Balance - The General Fund balance is projected to be \$4,981,838 as of December 31, 2022. One of the budget policies is to provide adequate levels of reserve funds to mitigate the need for short-term financing to meet operational expenses. The City does not anticipate short-term financing in 2023 since general fund balance exceeds the year-end target of \$2,601,658. Excellent progress has been made in this area since December 31, 1992 when the fund balance in the General Fund was \$374,864 and the City needed to borrow short-term funds for operations.

General Fund Revenues - The general fund revenue budget is projected to increase \$1,592,708 or 10.1%. The property tax component increased \$1,174,838 or 18.4%. Typically, the property tax component will generally increase faster than total revenues if one or more of the following situations exist; user fees are not increased, new user fees are not implemented, other revenue sources decrease or remain the same, or there is a significant reduction in interest earned on investments.

In lieu of taxes from the City owned electric and water utilities is based on the current tax rate and the value of utility property in the City. This revenue source is also likely to fluctuate, as the tax rate fluctuates due to changes in State law. In 2023, this tax represents 13.3% of total general fund revenue sources. This tax source is budgeted to stay flat in 2023. The tax rate and book value of the assets in the city limits is what drives this revenue. There are many variables that go into the calculation that makes it difficult to project accurately.

Intergovernmental revenues are expected to increase \$90,871. State shared revenue and expenditure restraint are budgeted to also increase \$42,478 this year. The State highway aids are budgeted to increase \$29,344. This revenue source contains an element of uncertainty since shared revenue is often a topic at the State level when the discussion turns toward tax relief or when the State is experiencing difficult economic times.

General Fund Expenditures - The City has settled labor contracts with the International Association of Fire Fighters AFL-CIO Kaukauna Local 1594 unit for the 2023 budget. Negotiations remain strong with the Kaukauna Professional Police Association as we work towards an agreement for the 2023 budget.

The 2023 general fund expenditure budget of \$17,344,388 increased \$1,592,708 or 10.1%. Even with this increase, the City will continue to qualify for State expenditure restraint program funds. The expenditure restraint program will provide approximately \$316,433 in revenues for 2023.

SUMMARY

The financial future of the City of Kaukauna appears to be very stable. The citizens have shown a willingness to fund the current level of quality services when needed and financial management practices remain frugal. The most important budgetary objective should be to provide the highest possible level of service to our citizens without impairing the City's sound financial condition. To accomplish this objective, existing City programs and services must continually be evaluated to determine if they are meeting the needs of the residents, effectively and conducted in the most efficient manner. This budget continues that commitment.

CITY OF KAUKAUNA

2023 BUDGET BUDGET PROCESS

The preparation of the budget is a complex process. The process allows for the opportunity to review the accomplishments of the current year and establish new goals for the upcoming year.

The budget document is an annual plan of estimated expenditures and the proposed means of financing them. It is the method by which the City delivers its services and programs to the residents for the fiscal year beginning January 1 through December 31.

Preparation of the budget begins in mid-July when the six-month actual results are prepared and distributed to department heads along with budgetary request forms for the ensuing year.

Using the City-wide and departmental goals and objectives as their guide, department heads are asked to estimate their expenditures for the remainder of the year and submit budget requests and mission statements for the upcoming year. Budget requests are returned to the Finance Department in mid-September. The Finance Department then calculates all the related benefits and returns a completed copy of departmental budget requests to the department heads by late September.

In late September budget conferences are held. In attendance at budget conferences are the Mayor, the Finance Director and the department heads. It is during these conferences that any adjustments to departmental requests are discussed and made. This process continues until a balanced budget is achieved.

By mid-October final budget adjustments have been made, and the Mayor's proposed budget is prepared and available for distribution. In early November, a public hearing is held on the Mayor's proposed budget. The Committee of the Whole reviews the Mayor's proposed budget and then recommends to the City Council that the proposed budget be adopted.

In mid-November, the budget is adopted by the City Council. The adopted budget is then printed and distributed. After adoption, the budget becomes a control mechanism by which to measure the resources expended to meet the approved objectives.

Any budget updates must be adopted in resolution form by the City Council and published in a local newspaper.

The budget timetable for the 2023 budget process appears on the following page.

2023 Budget Preparation and Approval Process Schedule

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

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

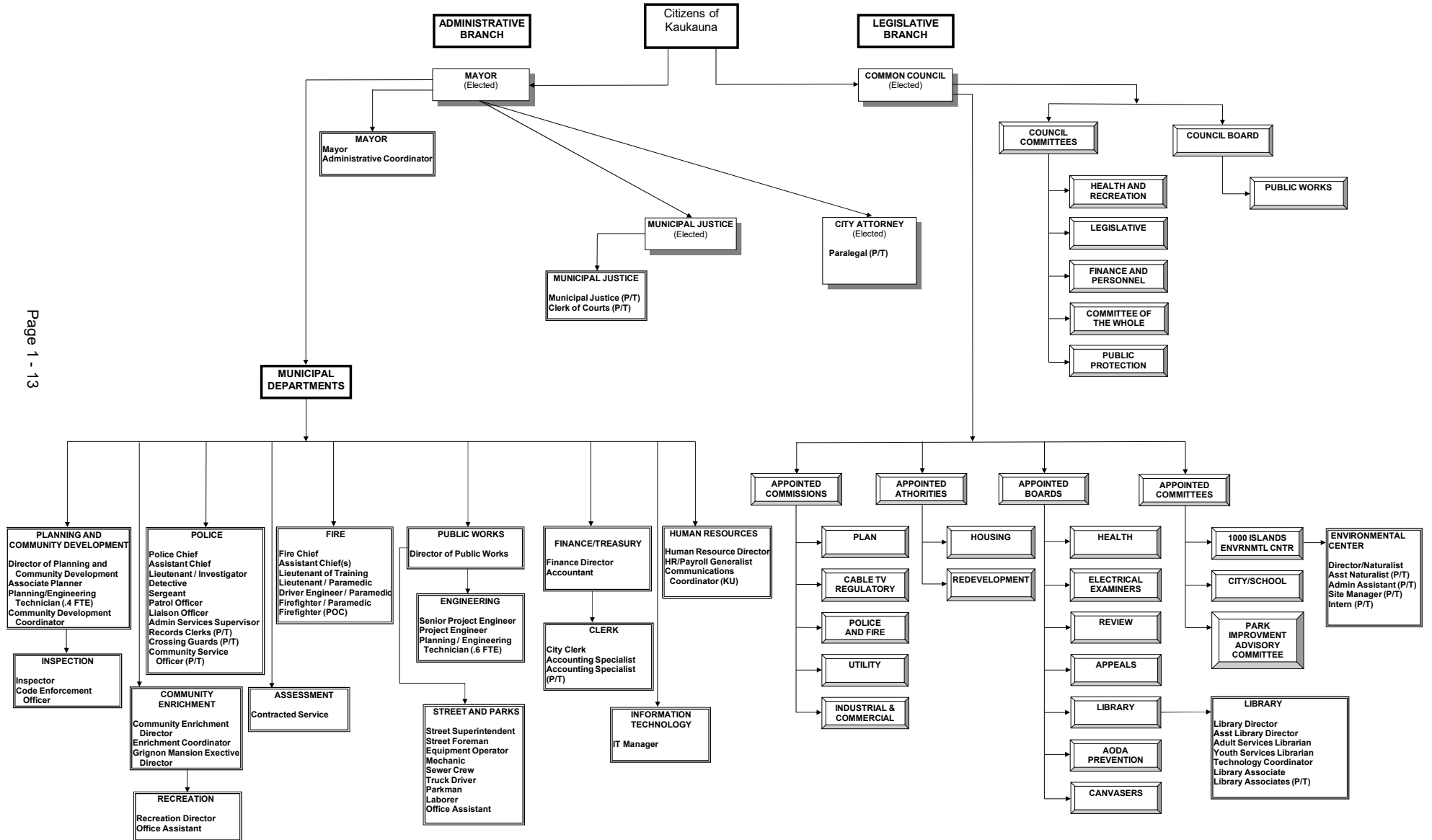
October '22						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

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

- August 9 – Distribution of 5 Year Capital Improvement Project CIP to Department Managers
- August 10 – Distribution of the People & Operating Plan to Department Managers
- August 19 – Distribution of Budget Worksheets to Department Managers
- September 1 – Review CIP Internally with Department Heads
- September 9 – Non –Personnel Budgets Due
- September 13 – Present 5-year Capital Improvement CIP to committee/council for Feedback
- September 19 – through 23 – Administrative Budget Round Table (Discuss Budget Items) as an Aggregate
- October 3 – Present Non-Personnel Items to Finance/Personnel Committee for feedback
- October 17 – Present Personnel items to Finance/Personnel committee for feedback
- **October 20 – Submit Public Hearing Notice to Clerk for Class 1 posting at least 15 days prior to Hearing**
- *Week of October 24th – Print Budget Books and Distribute*
- November 2 – Proposed Budget Presentation to Committee of the Whole at 6pm
- November 15 – Public Hear and Budget Adoption

CITY OF KAUKAUNA

2023 BUDGET Organizational Chart



CITY OF KAUKAUNA
2023 BUDGET
DEPARTMENTAL POSITION SUMMARY

DEPARTMENT	2021			2022			2023			INCREASE/DECREASE		
	FULL-TIME	PART-TIME	TEMPORARY	FULL-TIME	PART-TIME	TEMPORARY	FULL-TIME	PART-TIME	TEMPORARY	FULL-TIME	PART-TIME	TEMPORARY
City Attorney	0.00	1.25	0.00	0.00	1.25	0.00	0.00	1.50	0.00	0.00	0.25	0.00
Community Enrichment	0.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	2.00	0.00	0.00	2.00
Elections	0.00	0.00	35.00	0.00	0.00	35.00	0.00	0.00	35.00	0.00	0.00	0.00
Finance/Treasury/Clerk	5.00	0.50	0.00	5.00	0.50	0.00	4.00	0.50	0.00	-1.00	0.00	0.00
Human Resources	0.00	0.00	0.00	1.00	0.00	0.00	2.00	0.00	0.00	1.00	0.00	0.00
Information Technology	0.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
Mayor	2.00	0.00	0.00	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00
Municipal Judge	0.00	0.50	0.00	0.00	0.50	0.00	0.00	0.50	0.00	0.00	0.00	0.00
Planning/Comm. Dev.	3.40	0.00	2.00	3.21	0.00	2.00	3.40	0.00	0.00	0.19	0.00	-2.00
Building Inspection	1.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
Fire	20.00	0.00	18.00	20.00	0.00	18.00	21.00	0.00	12.00	1.00	0.00	-6.00
Police	27.00	2.86	0.00	27.00	2.86	0.00	28.00	2.86	0.00	1.00	0.00	0.00
School Patrol	0.00	1.80	0.00	0.00	1.80	0.00	0.00	1.80	0.00	0.00	0.00	0.00
Engineering	3.60	0.00	1.00	3.60	0.00	1.00	3.60	0.00	1.00	0.00	0.00	0.00
Forestry	0.00	0.00	0.40	0.00	0.00	0.40	0.00	0.00	0.00	0.00	0.00	-0.40
Street Dept. Administration	2.00	0.00	0.30	2.00	0.00	0.30	2.00	0.00	0.00	0.00	0.00	-0.30
Street Maintenance	20.00	0.00	2.10	20.00	0.00	2.10	19.00	0.00	7.00	-1.00	0.00	4.90
Street Signs & Markers	0.00	0.00	0.80	0.00	0.00	0.80	0.00	0.00	0.00	0.00	0.00	-0.80
Weed Control	0.00	0.00	1.60	0.00	0.00	1.60	0.00	0.00	0.00	0.00	0.00	-1.60
Refuse Collection	0.00	0.00	1.90	0.00	0.00	1.90	0.00	0.00	0.00	0.00	0.00	-1.90
Adult Sports	0.66	0.00	8.00	0.67	0.00	8.00	0.67	0.00	8.00	0.00	0.00	0.00
Grignon Mansion	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00
Athletic Fields	0.00	0.00	0.10	0.00	0.00	0.10	0.00	0.00	0.00	0.00	0.00	-0.10
Library	4.00	4.77	0.00	5.00	4.77	0.00	6.00	4.24	0.00	1.00	-0.53	0.00
Swimming Pool	0.67	0.00	40.00	0.67	0.00	40.00	0.67	0.00	42.00	0.00	0.00	2.00
Youth Sports	0.67	0.00	15.00	0.67	0.00	15.00	0.67	0.00	17.00	0.00	0.00	2.00
Parks	0.00	0.00	1.70	0.00	0.00	1.70	0.00	0.00	0.00	0.00	0.00	-1.70
1000 Islands Environmental Center	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.75	0.00	1.00	1.75	0.00
Storm Sewer Maintenance	1.00	0.00	0.00	0.75	0.00	0.00	0.75	0.00	0.00	0.00	0.00	0.00
Street Cleaning	1.50	0.00	0.00	1.50	0.00	0.00	1.50	0.00	0.00	0.00	0.00	0.00
Sanitary Sewer Utility	1.50	0.00	0.06	1.75	0.00	0.06	2.75	0.00	0.00	1.00	0.00	-0.06
TOTAL	93.99	11.68	127.96	97.81	11.68	127.96	103.00	13.15	124.00	5.19	1.47	-3.96

CITY OF KAUKAUNA

2023 BUDGET

SUMMARY OF MUNICIPAL TAX LEVY DISTRIBUTION

<i>FUND</i>	<i>2021 LEVY</i>	<i>2022 LEVY</i>	<i>INCREASE / (DECREASE)</i>	<i>PERCENT CHANGE</i>
GENERAL	6,387,472	7,562,310	1,174,838	18.39%
1,000 ISLANDS ENVIRONMENTAL CENTER	120,000	0	(120,000)	-100.00%
DEBT SERVICE (301 Fund)	3,783,090	4,222,817	439,727	11.62%
Grignon Mansion (219 Fund)	44,175	0	(44,175)	-100.00%
Nelson Crossing (224 Fund)	1,800	3,500	1,700	94.44%
TOTAL MUNICIPAL LEVY	10,336,537	11,788,627	1,452,090	14.05%

CITY OF KAUKAUNA

2023 BUDGET

COMPARATIVE SUMMARY OF JURISDICTIONAL LEVIES AND
EQUALIZED VALUE TAX RATES FOR THE 2021 & 2022 LEVY YEARS - OUTAGAMIE COUNTY

JURISDICTION	2021 LEVY	2022 LEVY	INCREASE / (DECREASE) IN LEVY	%	2021 TAX RATE	2022 TAX RATE	INCREASE / (DECREASE) TAX RATE	%
KAUKAUNA MUNICIPAL	10,336,164.83	11,788,244.69	1,452,079.86	14.05	8.46439	8.53730	0.07291	0.86
KAUKAUNA SCHOOL DISTRICT	8,592,800.19	8,786,997.47	194,197.28	2.26	7.03673	6.36373	(0.67300)	(9.56)
FOX VALLEY TECHNICAL COLLEGE	1,102,570.68	1,127,488.78	24,918.10	2.26	0.90291	0.81655	(0.08636)	(9.56)
OUTAGAMIE COUNTY	4,235,926.95	4,319,374.71	83,447.76	1.97	3.46884	3.12819	(0.34065)	(9.82)
ENVIRONMENTAL TIF DISTRICT NO. 1	90,664.01	113,421.38	22,757.37	25.10	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 4	124,743.99	3,806.85	(120,937.15)	(96.95)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 5	457,940.48	243,954.72	(213,985.76)	(46.73)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 6	933,681.09	901,197.18	(32,483.91)	(3.48)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 8	116,914.08	80,379.09	(36,534.99)	(31.25)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 9	29,890.78	28,771.84	(1,118.95)	(3.74)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 10	98,899.32	95,105.18	(3,794.15)	0.00	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 11	0.00	87,576.29	87,576.29	0.00	---	---	---	---
SUBTOTAL	26,120,196.41	27,576,318.19	1,456,121.78	5.57	19.87287	18.84577	(1.02710)	(5.17)
STATE CREDIT - SCHOOLS	(1,698,326.40)	(1,698,326.40)	0.00	0.00	(1.29208)	(1.16061)	0.13147	10.18
NET LEVY AND TAX RATE	24,421,870.01	25,877,991.79	1,456,121.78	5.96	18.58079	17.68516	(0.89563)	(4.82)

CITY OF KAUKAUNA

2023 BUDGET

COMPARATIVE SUMMARY OF JURISDICTIONAL LEVIES AND
ASSESSED VALUE TAX RATES FOR THE 2021 & 2022 LEVY YEARS - OUTAGAMIE COUNTY

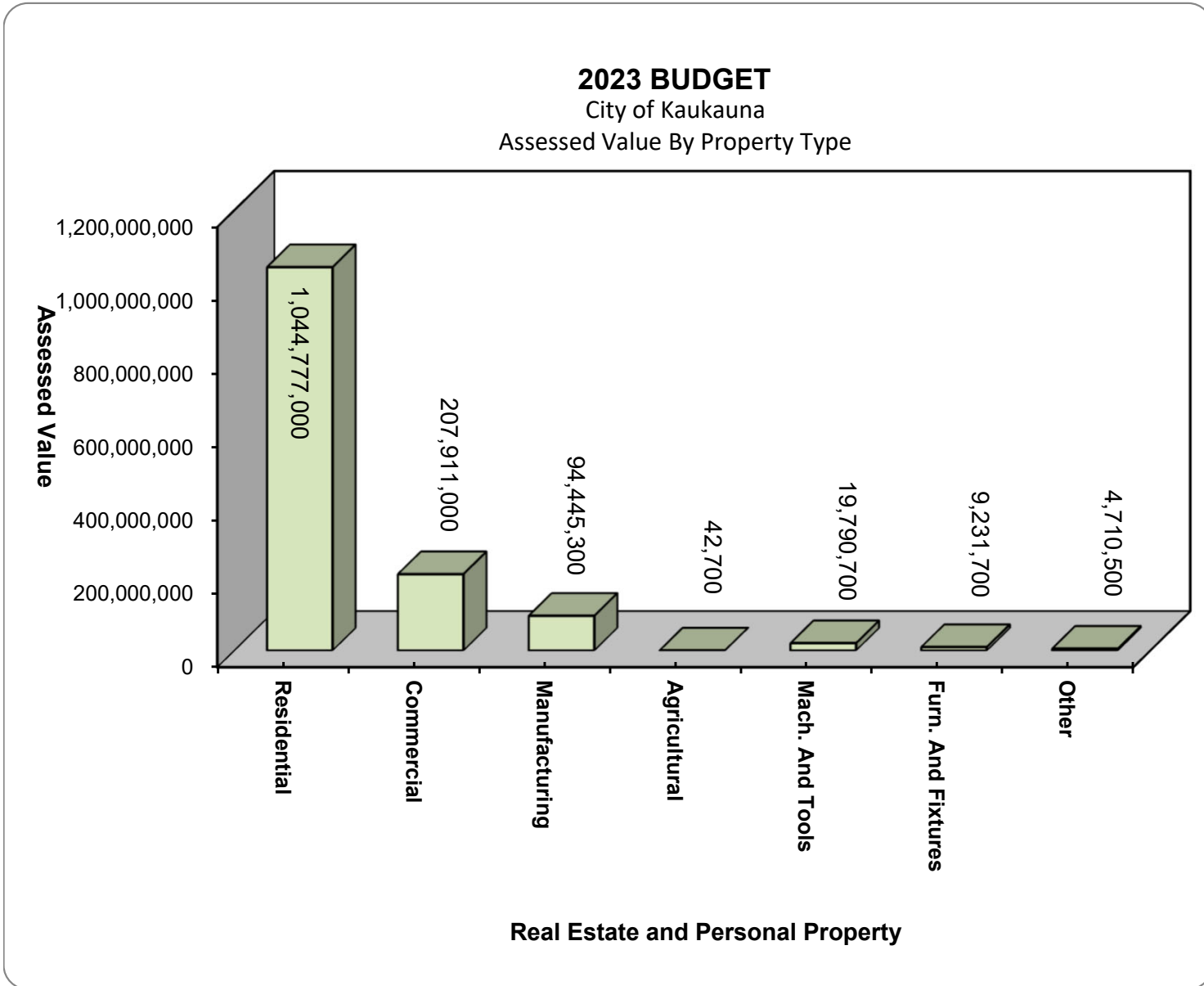
JURISDICTION	2021 LEVY	2022 LEVY	INCREASE / (DECREASE) IN LEVY	%	2021 TAX RATE	2022 TAX RATE	INCREASE / (DECREASE) TAX RATE	%
KAUKAUNA MUNICIPAL	10,336,164.83	11,788,244.69	1,452,079.86	14.05	8.21134	9.04674	0.83540	10.17
KAUKAUNA SCHOOL DISTRICT	8,592,800.19	8,786,997.47	194,197.28	2.26	6.82636	6.74347	(0.08289)	(1.21)
FOX VALLEY TECHNICAL COLLEGE	1,102,570.68	1,127,488.78	24,918.10	2.26	0.87591	0.86528	(0.01063)	(1.21)
OUTAGAMIE COUNTY	4,235,926.95	4,319,374.71	83,447.76	1.97	3.36514	3.31485	(0.05029)	(1.49)
ENVIRONMENTAL TIF DISTRICT NO. 1	90,664.01	113,421.38	22,757.37	25.10	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 4	124,743.99	3,806.85	(120,937.15)	(96.95)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 5	457,940.48	243,954.72	(213,985.76)	(46.73)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 6	933,681.09	901,197.18	(32,483.91)	(3.48)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 8	116,914.08	80,379.09	(36,534.99)	(31.25)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 9	29,890.78	28,771.84	(1,118.95)	(3.74)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 10	98,899.32	95,105.18	(3,794.15)	0.00	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 11	0.00	87,576.29	87,576.29	2.00	---	---	---	---
SUBTOTAL	26,120,196	27,576,318	1,456,122	5.57	19.27875	19.97034	0.69159	3.59
STATE CREDIT - SCHOOLS	(1,698,326.40)	(1,698,326.40)	0.00	0.00	(1.25345)	(1.22986)	0.02359	1.88
NET LEVY AND TAX RATE	24,421,870.01	25,877,992	1,456,121.78	5.96	18.02530	18.74048	0.71518	3.97

CITY OF KAUKAUNA

2023 Budget

COMPARATIVE SUMMARY OF ASSESSED AND EQUALIZED
VALUATIONS FOR THE 2021 & 2022 LEVIES

	JANUARY 1, 2021	JANUARY 1, 2022	INCREASE / (DECREASE)	%
REAL ESTATE				
Residential	1,019,243,300	1,044,777,000	25,533,700	2.51%
Commercial	206,434,100	207,911,000	1,476,900	0.72%
Manufacturing	92,413,900	94,445,300	2,031,400	2.20%
Agricultural	44,100	42,700	(1,400)	-3.17%
TOTAL REAL ESTATE	1,318,135,400	1,347,176,000	29,042,000	2.20%
PERSONAL PROPERTY				
Machinery, Tools & Patterns	22,276,700	19,790,700	(2,486,000)	-11.16%
Furniture, Fixtures & Equipment	9,322,700	9,231,700	(91,000)	-0.98%
All Other Personal Property	5,183,300	4,710,500	(472,800)	-9.12%
TOTAL PERSONAL PROPERTY	36,782,700	33,732,900	(3,049,800)	-8.29%
TOTAL ASSESSED VALUATION	1,354,918,100	1,380,908,900	25,992,200	1.92%
TOTAL ASSESSED VALUATION				
Calumet County	63,700	63,700	0	0.00%
Outagamie County	1,354,918,100	1,380,908,900	25,990,800	1.92%
TOTAL ASSESSED VALUATION	1,354,981,800	1,380,972,600	25,990,800	1.92%
EQUALIZED VALUATION				
TOTAL CITY (Excluding TID Increments)				
Calumet County	47,300	47,400	100	0.21%
Outagamie County	1,314,364,000	1,463,262,700	148,898,700	11.33%
TOTAL INCLUDING TID INCREMENTS	1,314,411,300	1,463,310,100	148,898,800	11.33%
TID INCREMENTS				
ENVIRONMENTAL REMEDIATION NO. 1	4,562,200	6,018,400	1,456,200	31.92%
TID NO. 4	6,277,100	202,000	(6,075,100)	-96.78%
TID NO. 5	23,043,500	12,944,800	(10,098,700)	-43.82%
TID NO. 6	46,982,700	47,819,600	836,900	1.78%
TID NO. 8	5,883,100	4,265,100	(1,618,000)	-27.50%
TID NO. 9	1,504,100	1,526,700	22,600	1.50%
TID NO. 10	4,976,600	5,046,500	69,900	1.40%
TID NO. 11	0	4,647,000	4,647,000	0.00%
TOTAL TID INCREMENTS	93,229,300	82,470,100	(10,759,200)	-11.54%
TOTAL EXCLUDING TID INCREMENTS	1,221,134,700	1,380,792,600	138,139,600	11.31%
ASSESSMENT RATIO - OUTAGAMIE CTY	103.1%	94.4%		



CITY OF KAUKAUNA

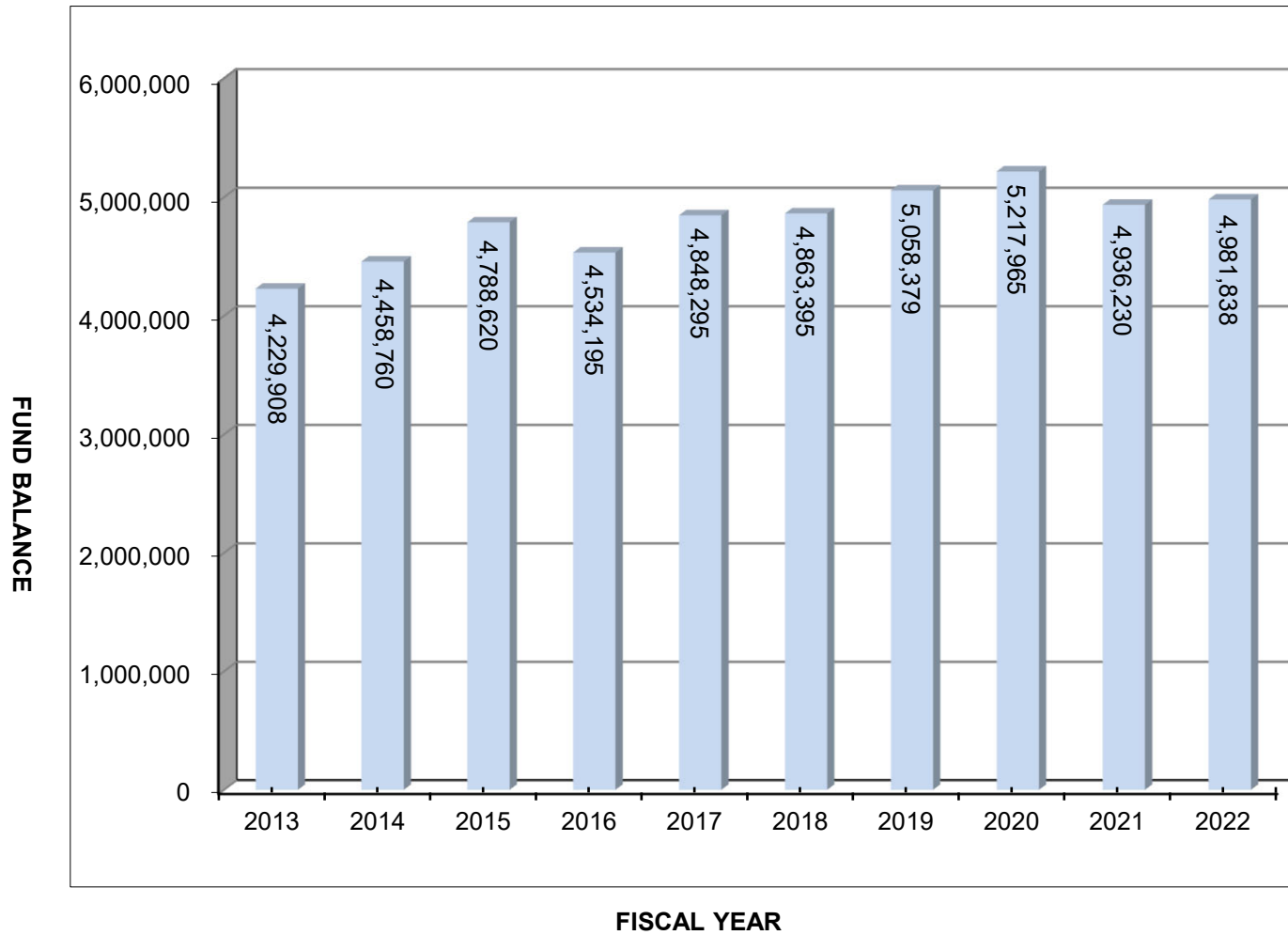
2023 BUDGET

SUMMARY OF MUNICIPAL TAX LEVY AND GENERAL FUND BALANCE FOR THE FISCAL YEARS 2013 THROUGH 2022

<i>FISCAL YEAR</i>	<i>MUNICIPAL TAX LEVY</i>	<i>GENERAL FUND BALANCE</i>
2013	7,977,126	4,229,908
2014	8,203,280	4,458,760
2015	8,340,330	4,788,620
2016	8,377,385	4,534,195
2017	8,823,643	4,848,295
2018	8,990,163	4,863,395
2019	9,277,707	5,058,379
2020	9,626,857	5,217,965
2021	10,336,537	4,936,230
2022	11,788,627	4,981,838 *

* Preliminary estimate for 2023 budget

2023 BUDGET
City of Kaukauna
FUND BALANCE - GENERAL FUND



CITY OF KAUKAUNA

2023 BUDGET

PROJECTED FUND BALANCE AS OF DECEMBER 31, 2022

	GENERAL FUND	ENVIRON- MENTAL CENTER FUND	REDEVELOP- MENT AUTHORITY FUND	GENERAL DEBT SERVICE FUND	CAPITAL PROJECTS FUND	GRIGNON MANSION FUND	SPECIAL ASSESSMENT FUND	NELSON CROSSING FUND	SPACE NEEDS FUND
BALANCE AS OF DECEMBER 31, 2021									
Inventories and Prepaid Expenses	89,755	0	0	0	0	0	0	0	0
Assigned For Subsequent Years' Expenditure	410,000	53,602	910,162	5,686,247	1,351,976	0	1,293,604	0	0
Unassigned	4,436,475	0	0	0	0	(9,605)	0	(130)	(62,522)
Total	4,936,230	53,602	910,162	5,686,247	1,351,976	(9,605)	1,293,604	(130)	(62,522)
PROJECTED CHANGE IN FUND BALANCE FROM 2022 OPERATIONS									
Revenues And Operating Transfers In	15,337,781	224,497	142,970	6,424,919	7,681,768	83,776	1,106,885	4,782	110,627
Expenditures And Operating Transfers Out	(15,292,173)	(278,099)	(51,250)	(6,499,551)	(3,430,527)	(74,171)	(1,293,241)	(3,163)	(48,105)
Total	45,608	(53,602)	91,720	(74,633)	4,251,241	9,605	(186,356)	1,619	62,522
ADJUSTMENTS TO FUND BALANCE									
Transfers to Other Funds	0	0	0	0	0	0	0	0	0
Transfers From Other Funds	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0
BALANCE AS OF DECEMBER 31, 2022									
Inventories and Prepaid Expenses	89,755	0	0	0	0	0	0	0	0
Assigned For Subsequent Years' Expenditure	410,000	53,602	910,162	5,686,247	1,351,976	0	1,293,604	0	0
Unassigned	4,482,083	(53,602)	91,720	(74,633)	4,251,241	0	(186,356)	1,489	(0)
Total	4,981,838	0	1,001,882	5,611,615	5,603,217	0	1,107,248	1,489	(0)

CITY OF KAUKAUNA

2023 BUDGET

SUMMARY OF REVENUES & EXPENDITURES FOR ALL FUNDS

<i>FUND</i>	<i>2021 BUDGET</i>	<i>2021 ACTUAL</i>	<i>2022 BUDGET</i>	<i>2022 ESTIMATED ACTUAL</i>	<i>2023 BUDGET</i>
<u>REVENUES</u>					
General	15,024,526	14,224,921	15,751,680	15,337,781	17,344,388
<i>Special Revenues</i>					
1000 Islands	253,503	245,110	196,000	224,497	0
Redevelopment Authority	105,000	243,090	116,000	142,970	117,000
Special Assessment	1,600,000	1,336,235	1,680,000	1,106,885	1,230,000
Grignon Mansion	56,800	63,399	71,175	83,776	0
Solid Waste	370,000	377,370	380,000	381,070	385,000
Vehicle Registration Fee	170,000	153,167	170,000	149,724	170,000
RedHill Landfill	0	89,287	87,000	61,552	75,000
Nelson Crossing	0	0	2,516	4,782	4,986
Subdivision Fee	17,567	29,222	30,000	10,115	20,100
Debt Service	7,080,893	5,852,979	6,360,866	6,424,919	6,906,787
Capital Projects	6,568,500	8,190,502	9,048,300	7,681,768	7,749,000
Industrial Park	23,933	131,742	150,000	226,960	450,000
Space Needs Fund	2,500	1,150,000	0	110,627	0
Municipal Services Building	500	71	500	6,273	5,000
Tax Incremental Districts (TIDs)	3,091,180	6,477,395	2,738,946	3,346,493	6,547,847
Enterprise					
Storm Water Utility	1,308,000	1,354,743	1,330,500	1,340,194	1,568,835
Sanitary Sewer Utility	3,452,500	3,543,863	3,447,049	3,775,029	4,312,969
TOTAL REVENUES	39,125,402	43,463,097	41,560,532	40,415,414	46,886,912

CITY OF KAUKAUNA

2023 BUDGET

SUMMARY OF REVENUES & EXPENDITURES FOR ALL FUNDS

<i>FUND</i>	<i>2021 BUDGET</i>	<i>2021 ACTUAL</i>	<i>2022 BUDGET</i>	<i>2022 ESTIMATED ACTUAL</i>	<i>2023 BUDGET</i>
<u>EXPENDITURES</u>					
General	15,024,526	14,482,162	15,751,680	15,292,173	17,344,388
Special Revenue					
1000 Islands	260,303	231,206	266,330	278,099	0
Redevelopment Authority	100,000	189,488	100,000	51,250	100,000
Special Assessment	2,010,000	2,804,759	1,715,000	1,293,241	1,209,000
Grignon Mansion	68,780	91,352	75,720	74,171	0
Solid Waste	339,000	348,769	411,000	422,410	406,000
Vehicle Registration Fee	154,000	235,000	200,000	200,000	200,000
RedHill Landfill	0	58,583	150,000	50,000	50,000
Nelson Crossing	0	131	1,432	3,163	4,972
Subdivision Fee	0	0	0	0	0
Debt Service	7,080,893	5,997,913	6,358,295	6,499,551	7,029,330
Capital Projects	7,724,000	5,196,102	7,906,000	3,430,527	11,608,758
Industrial Park	1,000	974	1,000	759	1,000
Space Needs Fund	3,310,090	2,698,141	295,587	48,105	0
Municipal Services Building	0	3,486	0	13,112	612
Tax Incremental Districts (TIDs)	2,580,952	2,376,145	2,852,257	5,847,613	6,641,988
Enterprise					
Storm Water Utility	1,262,761	1,169,680	1,045,277	1,413,430	1,539,895
Sanitary Sewer Utility	3,243,719	3,384,596	3,229,878	4,022,417	3,906,819
TOTAL EXPENDITURES	43,160,024	39,268,485	40,359,455	38,940,020	50,042,762

CITY OF KAUKAUNA
2023 BUDGET
GENERAL FUND
REVENUES - NON-COVERED SERVICE

DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
TAXES					
Property Taxes - General	5,687,322	5,680,093	6,387,472	6,387,729	7,562,310
Public Accommodation Tax	2,000	4,017	2,000	5,500	5,000
In Lieu of Taxes - Utilities	2,408,000	2,317,295	2,303,492	2,148,876	2,298,178
In Lieu of Taxes - Round House	21,091	21,398	21,631	21,628	22,598
In Lieu of Taxes - Housing Authority	19,500	19,955	19,500	20,491	19,500
In Lieu of Taxes - Local 400	10,000	10,000	10,000	10,000	10,000
In Lieu of Taxes - WPPI	100,000	100,000	100,000	100,000	100,000
Property Tax Chargebacks	0	0	550	657	0
County Sales Tax	150,000	176,375	190,000	194,615	205,000
TOTAL TAXES	8,397,913	8,329,133	9,034,645	8,889,496	10,222,586
INTERGOVERNMENTAL					
State Shared Revenue					
State Expenditure Restraint	86,817	86,817	92,732	92,732	107,587
State Law Enforcement Grants	10,000	37,906	10,000	20,000	10,000
State Connecting Hwy Aid	75,213	75,213	75,337	75,337	75,433
State General Transportation Aid	323,197	301,712	329,362	327,597	337,832
State Personal Property Aid	92,833	92,833	93,179	93,179	93,179
State Computer Aid	66,998	66,998	66,998	66,998	66,998
Video Service Provider Aid	29,001	29,001	29,001	29,001	29,001
County Library Aid	268,097	268,097	291,275	291,275	305,325
TOTAL INTERGOVERNMENTAL	952,156	958,577	987,885	996,120	1,025,355
REGULATION & COMPLIANCE					
Business Licenses					
Liquor Licenses	20,000	8,280	20,000	19,505	20,000
Bartender License	5,000	4,120	10,000	12,320	10,000
Cigarette License	300	690	300	255	300
Amusement	2,000	2,090	2,000	2,325	2,000
Weights & Measures	11,000	10,453	11,000	10,500	11,000
Electrical License	0	0	0	0	0
Chicken Permits	100	78	100	120	100
Constructor License	0	0	0	0	0
Misc. Licenses	500	275	500	425	500
Cable Television Franchise Fee	135,000	123,123	135,000	124,291	135,000
Non-business License					
Bicycle License	0	0	0	0	0
Dog and Cat License	4,500	3,207	4,500	3,250	4,500
Other License	0	0	0	0	0
Construction & Building Permits					
Right of Way Permits	0	92,667	0	60,000	5,000
Building Permits	180,000	237,689	220,000	207,000	264,000
Electrical Permit	0	0	0	0	0
Other Permits	0	200	0	100	0
Law & Ordinance Violations					
Court Fines & Forfeitures	70,000	107,359	100,000	85,000	100,000
Police Fines	20,000	13,350	20,000	12,450	20,000
Police Fees	3,000	3,260	3,000	1,500	3,000
TOTAL REGULATION & COMPLIANCE	451,400	606,840	526,400	539,041	575,400

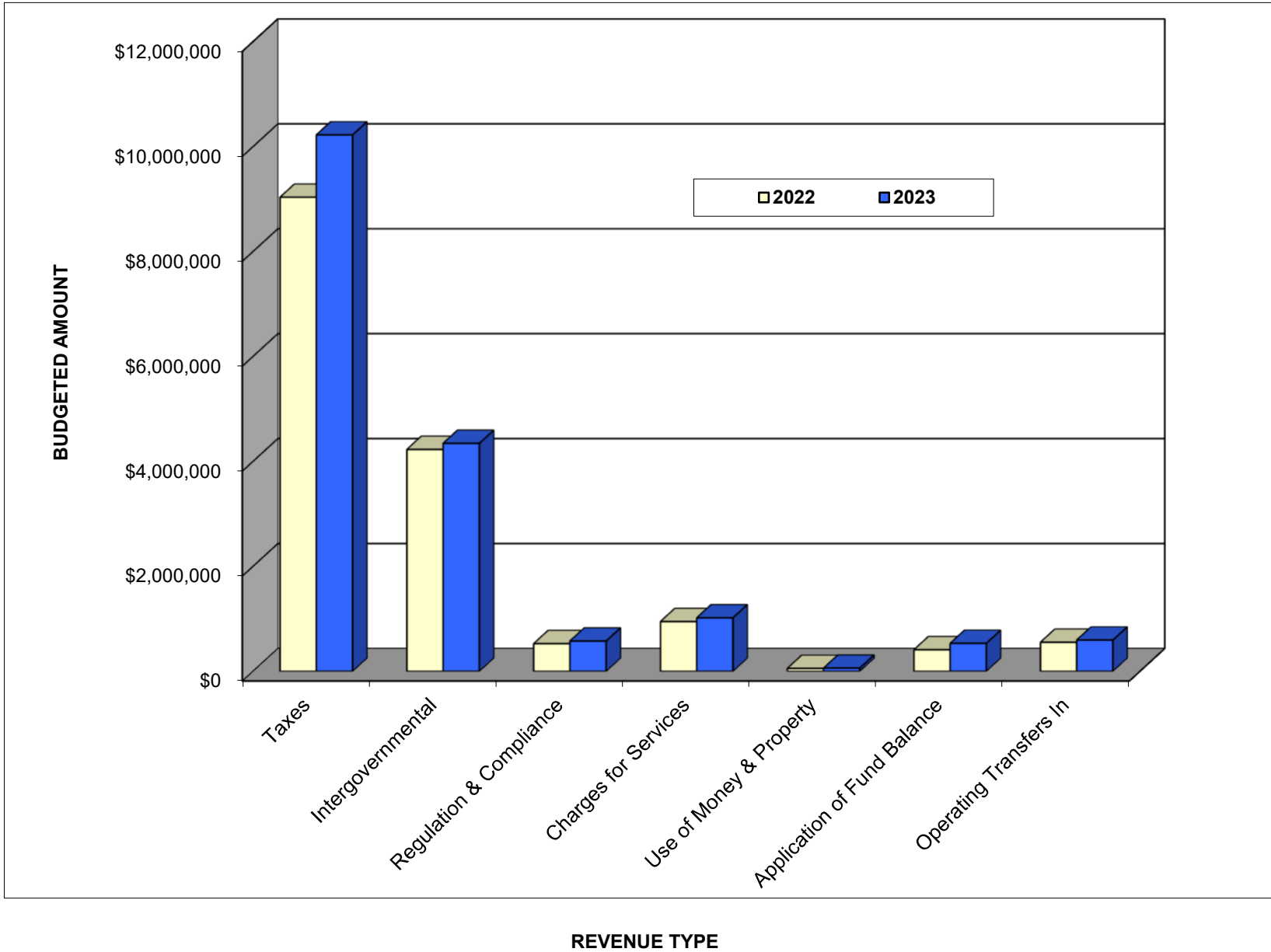
CITY OF KAUKAUNA
2023 BUDGET
GENERAL FUND
REVENUES - NON-COVERED SERVICE

DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
CHARGES FOR SERVICE					
General Government Fees					
Planning & Zoning Fees	1,000	1,430	1,000	640	1,000
General Government Fees	1,000	5	1,000	10	1,000
Real Estate Report Request Fees	12,000	13,975	14,000	14,250	14,000
Publication Fees	1,500	1,250	1,500	1,025	1,500
Law Enforcement Fees	3,000	1,358	3,000	1,000	3,000
Ambulance Fees - Covered Services	550,000	320,893	550,000	622,540	622,820
Other Public Safety	0	0	0	0	0
Highway & Street Dept Charges	150	0	150	650	150
Engineering Inspection Fees	0	0	0	0	0
Weed & Nuisance Control Charges	8,000	2,568	5,000	4,000	5,000
Alcohol & Drug Abuse Donations	1,100	1,452	1,500	0	1,500
Library Fines & Fees	3,000	5,354	7,000	5,974	7,000
Park Fees	0	0	0	309	200
1000 Islands User Fees	0	0	0	0	18,000
Community Center Fees	1,500	18	1,500	200	500
Swimming Pool Fees	135,000	75,637	135,000	84,718	80,000
Community Enrichment Event Fees	47,000	34,654	40,000	42,445	40,100
Recreation Fees	169,600	140,972	165,000	153,016	177,000
Plan Deposits	100	0	0	0	0
TOTAL CHARGES FOR SERVICE	933,950	599,565	925,650	930,777	972,770
USE OF MONEY & PROPERTY					
Interest on Investments	55,000	1,656	50,000	85,450	56,000
Nicholas Farm Sign Rental	0	2,500	2,500	2,500	2,500
Sale of City Equipment	1,000	9,306	1,000	24,000	1,000
Insurance Recovery	0	16,582	0	7,000	0
TOTAL USE OF MONEY & PROPERTY	56,000	30,044	53,500	118,950	59,500
OPERATING TRANSFERS IN					
Grant Funds	0	1,000	1,000	10,622	1,000
Grignon Mansion Donations & Contributions	0	0	0	0	20,000
Grignon Mansion Community Foundation	0	0	0	0	7,000
1000 Island Donations & Contributions	0	0	0	0	15,000
1000 Island Kaukauna School District Aids	0	0	0	0	15,000
1000 Island Outagamie County Aids	0	0	0	0	10,000
Other Payments	154,000	3,495	5,000	3,512	7,600
Solid Waste Fund	174,000	149,000	186,000	186,000	180,000
Storm Water Utility	97,440	98,533	88,070	88,070	89,319
Sanitary Sewer Utility	117,098	116,018	122,654	122,654	123,581
Kaukauna Utility Shared Services	0	0	0	0	0
Kaukauna Utility Contribution	150,000	150,000	150,000	150,000	150,000
TOTAL OPERATING TRANSFERS IN	692,538	518,046	552,724	560,858	618,500
Application of Unassigned Fund Balance	410,000	0	410,000		532,000
TOTAL NON-COVERED SERVICES	11,893,957	11,042,204	12,490,803	12,035,241	14,006,111

CITY OF KAUKAUNA
2023 BUDGET
GENERAL FUND
REVENUE - COVERED SERVICE

DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
INTERGOVERNMENTAL					
Shared Revenue - Covered Services	2,071,982	2,170,843	2,170,162	2,169,627	2,168,948
Expend Restraint - Covered Services	168,527	168,527	180,010	180,010	208,846
Fire Insurance Dues - Covered Services	49,000	52,811	50,000	56,114	55,000
State Connecting Hwy Aid - Covered Services	32,234	32,234	32,287	32,287	32,328
General Transportation Aid - Covered Services	791,276	703,995	806,368	802,047	827,105
TOTAL INTERGOVERNMENTAL	3,113,019	3,128,410	3,238,827	3,240,084	3,292,228
CHARGES FOR SERVICE					
Fire Protection Fees - Covered Services	50	17	50	20	50
Garbage Collection - Covered Services	2,500	160	1,500	0	1,000
Recycling Proceeds	3,000	6,885	5,500	27,435	25,000
Snow Removal - Covered Services	12,000	47,246	15,000	35,000	20,000
TOTAL CHARGES FOR SERVICE	17,550	54,307	22,050	62,455	46,050
TOTAL - COVERED SERVICES	3,130,569	3,182,717	3,260,877	3,302,539	3,338,278
TOTAL REVENUE SOURCES	15,024,526	14,224,921	15,751,680	15,337,781	17,344,388

CITY OF KAUKAUNA
Comparison of Budgeted General Fund Revenues



CITY OF KAUKAUNA

2023 Budget
GENERAL FUND
EXPENDITURES - NON-COVERED SERVICE

DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
GENERAL GOVERNMENT					
Assessment	75,152	103,363	59,702	52,687	48,150
Auditing Services	25,500	28,830	28,000	18,981	28,000
City Attorney	136,921	134,311	135,962	136,873	153,811
City Clerk	225,800	245,376	253,976	252,542	265,375
Commissioners	4,574	4,573	4,574	4,574	4,573
Common Council	42,283	39,615	41,583	41,912	50,426
Elections	28,327	9,693	39,391	36,583	32,727
Finance	406,662	372,171	397,527	342,817	393,817
SPAR Building Maintenance	52,850	76,717	74,350	72,205	71,900
Human Resources	168,791	177,518	210,718	296,503	336,763
Information Technology	273,081	250,387	360,152	306,995	366,147
Mayor	208,673	202,690	210,334	202,856	212,919
Municipal Building Maintenance	102,250	115,113	109,531	111,111	116,150
Municipal Judge	47,127	39,065	41,394	35,974	45,988
Office Equipment & Supplies	16,500	19,254	15,600	18,064	17,600
Planning/Community Development	354,137	257,617	296,951	261,273	347,290
Community Enrichment	65,279	60,048	196,174	154,659	223,143
TOTAL GENERAL GOVERNMENT	2,233,908	2,136,340	2,475,919	2,346,609	2,714,779
PUBLIC SAFETY					
Ambulance	65,075	63,188	77,105	100,135	88,375
Building Inspection	136,350	217,065	173,941	300,906	296,896
Police	3,416,588	3,487,643	3,627,367	3,601,267	3,869,159
School Patrol	57,295	49,352	60,159	52,088	61,883
TOTAL PUBLIC SAFETY	3,675,308	3,817,247	3,938,572	4,054,396	4,316,313
HEALTH & SOCIAL SERVICES					
Alcohol & Other Drug Awareness	2,500	7,751	2,500	4,740	2,500
TOTAL HEALTH & SOCIAL SERVICES	2,500	7,751	2,500	4,740	2,500
TRANSPORTATION					
Bridge Maintenance	18,000	7,132	11,200	10,000	16,200
Bus Subsidies	35,000	20,778	22,000	20,648	22,000
Engineering	470,716	480,786	459,523	420,850	458,880
Equipment Maintenance & Replacement	87,425	59,653	87,425	99,200	92,425
Forestry	10,000	15,993	9,000	20,000	20,000
Street Department Administration	198,990	199,216	201,674	202,554	197,964
Street Lighting	211,600	236,723	210,600	204,820	210,200
Street Maintenance	2,152,983	2,069,133	2,238,166	2,185,596	2,228,373

CITY OF KAUKAUNA

2023 Budget
GENERAL FUND
EXPENDITURES - NON-COVERED SERVICE

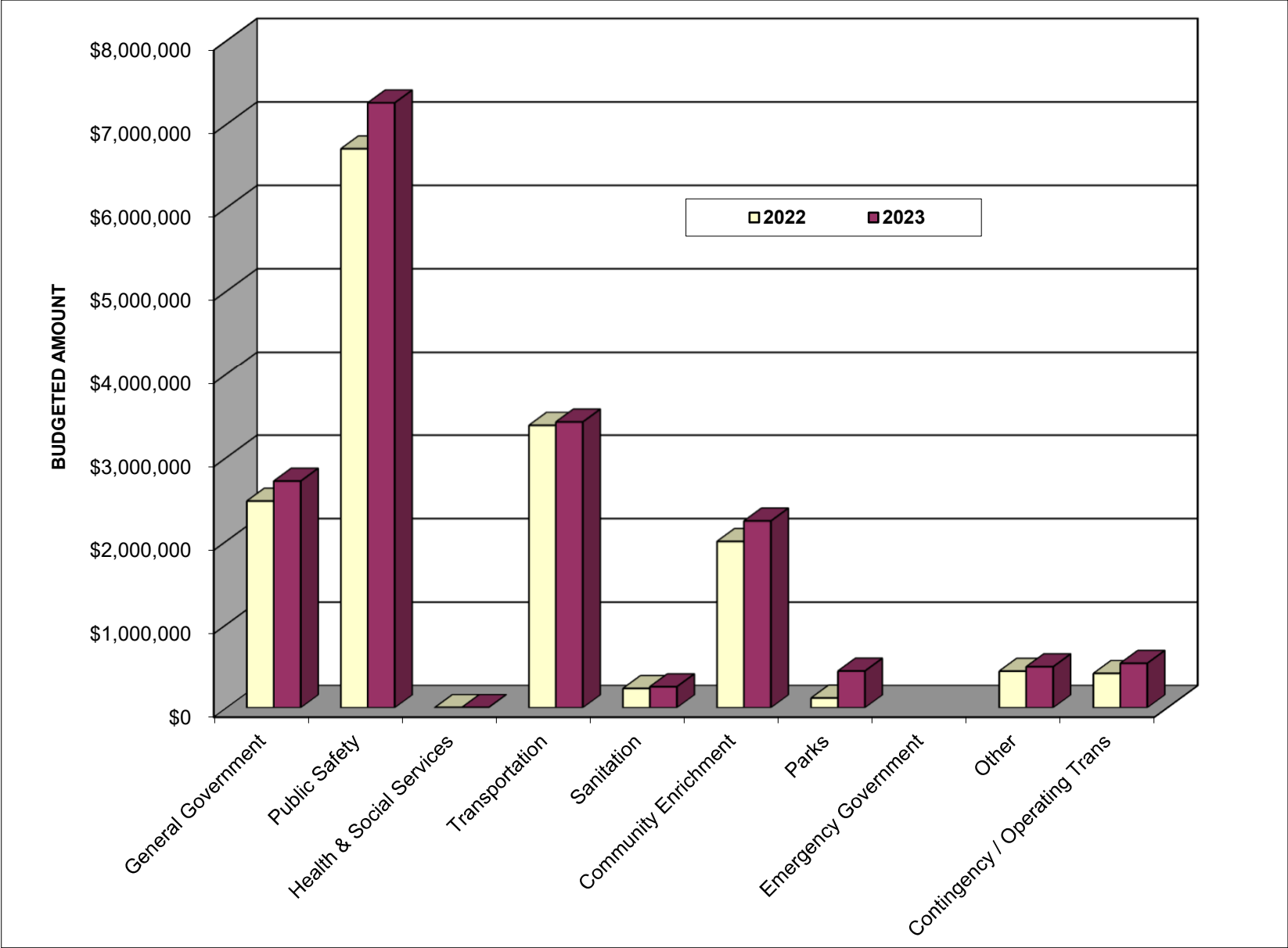
DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
TRANSPORTATION (CON'T)					
Street Signs & Markers	23,250	40,789	23,250	26,600	27,250
Traffic Controls	19,000	21,067	18,500	13,950	24,400
Weed Control	2,600	5,975	2,600	3,400	3,600
TOTAL TRANSPORTATION	3,229,564	3,157,245	3,283,938	3,207,618	3,301,292
COMMUNITY ENRICHMENT					
Adult Programs	148,354	164,288	148,443	140,817	164,905
Athletic Field	56,950	48,584	53,450	54,405	61,000
Civic Promotions	11,000	17,283	15,000	16,500	15,000
Community Center	3,600	350	3,600	3,600	3,600
Dance Classes	85,638	25,175	85,675	47,236	86,967
Grignon Mansion	0	0	0	0	78,941
Library	1,125,188	1,143,605	1,201,607	1,210,128	1,296,205
Swimming Pool	353,059	311,999	334,835	341,815	356,386
Youth Programs	163,759	85,240	149,737	117,735	174,315
TOTAL COMMUNITY ENRICHMENT	1,947,548	1,796,524	1,992,347	1,932,236	2,237,319
CONSERVATION & DEVELOPMENT OF NATURAL RESOURCES					
Parks	115,800	117,207	115,800	138,800	157,000
1000 Islands Environmental Center	0	0	0	0	282,397
TOTAL CONSERVATION	115,800	117,207	115,800	138,800	439,397
OTHER					
Health Insurance	256,539	273,679	268,666	268,510	304,252
Property & Liability Insurance	128,190	179,704	169,542	180,385	186,027
TOTAL OTHER	384,729	453,383	438,208	448,895	490,279
Contingent Expenditures	420,000	0	410,000	0	532,000
SUB-TOTAL NON-COVERED SERVICES	12,009,356	11,485,696	12,657,284	12,133,295	14,033,878

CITY OF KAUKAUNA

2023 Budget
GENERAL FUND
EXPENDITURES - COVERED SERVICE

DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
PUBLIC SAFETY					
Fire	2,669,305	2,682,757	2,757,981	2,753,863	2,930,945
Fire Safety	7,215	5,753	7,265	6,865	7,365
TOTAL PUBLIC SAFETY	2,676,520	2,688,510	2,765,246	2,760,728	2,938,310
SANITATION					
Refuse Collection	91,300	81,771	91,300	118,400	112,400
Refuse Disposal	149,000	164,695	139,500	140,000	139,000
TOTAL SANITATION	240,300	246,466	230,800	258,400	251,400
TRANSPORTATION					
Snow & Ice Control	98,350	61,490	98,350	139,750	120,800
TOTAL TRANSPORTATION	98,350	61,490	98,350	139,750	120,800
SUB-TOTAL COVERED SERVICES	3,015,170	2,996,466	3,094,396	3,158,878	3,310,510
TOTAL EXPENDITURES	15,024,526	14,482,162	15,751,680	15,292,173	17,344,388

CITY OF KAUKAUNA
Comparison of Budgeted General Fund Expenditures



CITY OF KAUKAUNA

2023 BUDGET

GENERAL FUND

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

DESCRIPTION	PERSONNEL SERVICES	NON-PERSONNEL SERVICES	OUTLAY	TOTAL EXPENDITURES
GENERAL GOVERNMENT				
Assessment	150	48,000	-	48,150
Auditing Services	-	28,000	-	28,000
City Attorney	146,411	7,400	-	153,811
City Clerk	210,475	54,900	-	265,375
Commissioners	4,573	-	-	4,573
Common Council	41,856	8,570	-	50,426
Community Enrichment	170,643	52,500	-	223,143
Elections	17,077	13,650	2,000	32,727
Finance	295,863	97,954	-	393,817
Human Resources	231,296	105,467	-	336,763
Information Technology	124,118	242,029	-	366,147
Mayor	201,819	11,100	-	212,919
Municipal Service Building	-	111,150	5,000	116,150
Municipal Judge	34,003	9,485	2,500	45,988
Mailroom & Supplies	-	17,600	-	17,600
Planning/Community Development	325,710	19,080	2,500	347,290
SPAR Building Maintenance	-	71,900	-	71,900
TOTAL GENERAL GOVERNMENT	1,803,994	898,785	12,000	2,714,779
PUBLIC SAFETY				
Ambulance	-	82,375	6,000	88,375
Building Inspection	124,646	172,250	-	296,896
Police	3,542,443	225,742	100,974	3,869,159
School Patrol	60,533	1,350	-	61,883
TOTAL PUBLIC SAFETY	3,727,622	481,717	106,974	4,316,313
HEALTH & SOCIAL SERVICES				
Alcohol & Other Drug Awareness	-	2,500	-	2,500
TOTAL HEALTH & SOCIAL SERVICES	-	2,500	-	2,500
TRANSPORTATION				
Bridge Maintenance	-	16,200	-	16,200
Bus Subsidies	-	22,000	-	22,000
Engineering	443,430	11,450	4,000	458,880
Equip Maintenance & Replacement	-	92,425	-	92,425
Forestry	-	20,000	-	20,000
Street Department Administration	191,964	6,000	-	197,964
Street Lighting	-	210,200	-	210,200
Street Maintenance	2,113,373	114,000	1,000	2,228,373
Street Signs & Markers	-	27,250	-	27,250
Traffic Controls	-	14,400	10,000	24,400
Weed Control	-	3,600	-	3,600
TOTAL TRANSPORTATION	2,748,767	537,525	15,000	3,301,292

CITY OF KAUKAUNA

2023 BUDGET

GENERAL FUND

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

DESCRIPTION	PERSONNEL SERVICES	NON-PERSONNEL SERVICES	OUTLAY	TOTAL EXPENDITURES
COMMUNITY ENRICHMENT				
Adult Sports	148,755	16,150	-	164,905
Athletic Field	-	56,000	5,000	61,000
Civic Promotions	-	15,000	-	15,000
Community Center	-	3,600	-	3,600
Dance Classes	47,842	39,125	-	86,967
Grignon Mansion	71,341	7,600	-	78,941
Library	712,904	573,601	9,700	1,296,205
Swimming Pool	238,581	117,805	-	356,386
Youth Sports	116,605	57,710	-	174,315
TOTAL COMMUNITY ENRICHMENT	1,336,028	886,591	14,700	2,237,319
CONSERVATION & DEVELOPMENT OF NATURAL RESOURCES				
Parks	-	135,000	22,000	157,000
1000 Islands Environmental Center	228,647	50,900	2,850	282,397
TOTAL CONSERVATION	228,647	185,900	24,850	439,397
OTHER				
Health Insurance	304,252	-	-	304,252
Property & Liability Insurance	-	186,027	-	186,027
TOTAL OTHER	304,252	186,027	-	490,279
Contingent Expenditures		532,000		532,000
SUB-TOTAL NON-COVERED SERVICES	10,149,309	3,711,045	173,524	14,033,878

CITY OF KAUKAUNA

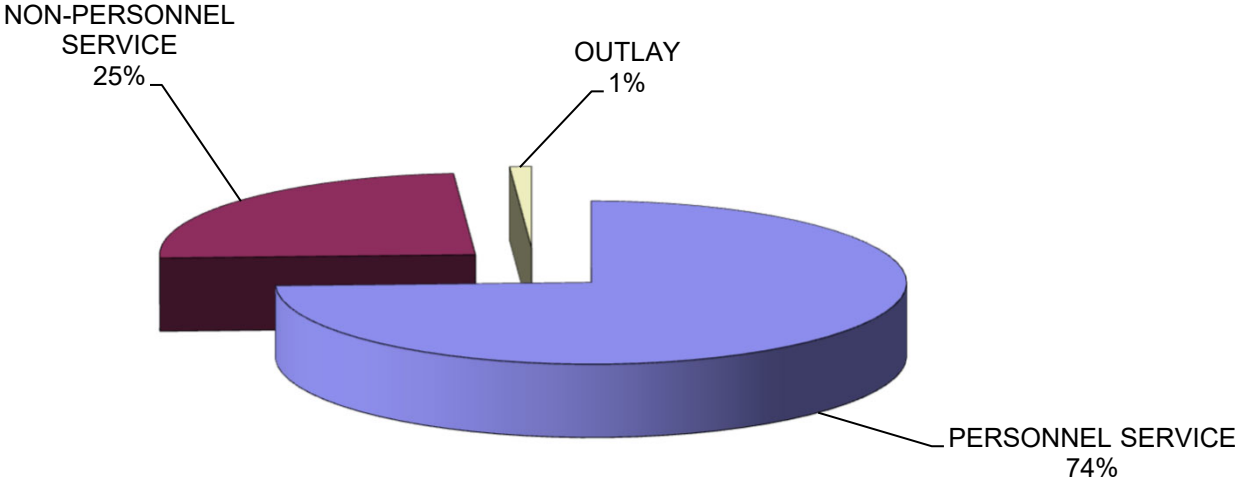
2023 BUDGET

GENERAL FUND

SUMMARY OF EXPENDITURES BY TYPE - COVERED SERVICES

DESCRIPTION	PERSONNEL SERVICES	NON-PERSONNEL SERVICES	OUTLAY	TOTAL EXPENDITURES
PUBLIC SAFETY				
Fire	2,747,355	163,590	20,000	2,930,945
Fire Safety	-	7,365	-	7,365
TOTAL PUBLIC SAFETY	2,747,355	170,955	20,000	2,938,310
TRANSPORTATION				
Snow & Ice Removal	-	120,800	-	120,800
TOTAL TRANSPORTATION	-	120,800	-	120,800
SANITATION				
Refuse Collection	-	112,400	-	112,400
Refuse Disposal	-	139,000	-	139,000
TOTAL SANITATION	-	251,400	-	251,400
SUB-TOTAL COVERED SERVICES	2,747,355	543,155	20,000	3,310,510
TOTAL EXPENDITURES	12,896,664	4,254,200	193,524	17,344,388

CITY OF KAUKAUNA
2023 Budgeted General Fund Expenditures by Type



CITY OF KAUKAUNA

2023 BUDGET

1000 ISLANDS ENVIRONMENTAL CENTER FUND (201)
REVENUES AND EXPENDITURES

DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
REVENUE					
Property Taxes	192,503	192,503	120,000	120,000	
Kaukauna School District Aids	15,000	15,000	15,000	15,000	
Outagamie County Aids	10,000	10,000	15,000	15,000	
Interest Income	4,000	0	6,000	7,120	
Center User Fees	12,000	13,690	18,000	15,000	
Donations & Contributions	20,000	13,917	22,000	15,000	
TOTAL REVENUE	253,503	245,110	196,000	187,120	0
PERSONNEL SERVICES					
Wages & Salaries					
Regular Payroll	145,739	122,899	150,809	149,906	
Temporary Payroll	5,740	7,890	5,740	5,988	
Longevity Pay	350	324	364	332	
Fringe Benefits					
Retirement Plan	8,111	7,644	8,201	6,506	
Residency	7,210	5,798	5,918	6,005	
Social Security	9,564	8,737	11,620	9,777	
Group Health Insurance	26,122	23,982	23,401	23,401	
Group Life Insurance	280	274	322	268	
Workers Compensation	4,387	3,461	4,555	4,466	
TOTAL PERSONNEL SERVICES	207,503	181,009	210,930	206,649	0
NON-PERSONNEL SERVICES					
Travel/Training					
Travel - City Business	300	40	300	500	
Education & Memberships	3,000	525	3,000	750	
Center Maintenance					
Expendable Supplies	2,500	747	2,500	1,000	
Animal & Bird Care	2,000	1,489	2,000	1,600	
Programs	2,600	2,938	2,600	2,500	
Conservancy Zone Maintenance	6,500	6,231	7,500	6,500	
Purchased Service					
Communications	300	600	900	900	
Heating Fuels	2,500	2,616	3,500	2,600	
Water Sewer and Electric	11,000	8,712	11,000	9,000	
Maintenance - Buildings	8,000	14,562	8,000	30,000	
Maintenance - Automotive	500	607	500	500	
Contractual Services	8,000	7,424	8,000	10,000	
Supplies					
Office Supplies	1,500	463	1,500	1,500	
Postage	100	77	100	100	
Miscellaneous	4,000	3,167	4,000	4,000	
Restricted/Other	0	0	0	0	
TOTAL NONPERSONNEL SERVICES	52,800	50,197	55,400	71,450	0
TOTAL EXPENDITURES	260,303	231,206	266,330	278,099	0
OTHER FINANCING SOURCES					
Transfer from General Fund	0	0	0	37,377	0
TOTAL OTHER FINANCING SOURCES	0	0	0	37,377	0
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(6,800)	13,904	(70,330)	(53,602)	0

Cash Balance at December 31, 2021 53,602

Cash Balance at December 31, 2022

0

Cash Balance at December 31, 2023

0

CITY OF KAUKAUNA

2023 BUDGET

REDEVELOPMENT AUTHORITY, SPECIAL REVENUE FUND (206 & 218)
REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
REVENUE					
Loan Payments	100,000	236,186	100,000	124,963	105,000
Interest	5,000	6,904	16,000	18,007	12,000
TOTAL REVENUE	105,000	243,090	116,000	142,970	117,000
EXPENDITURES					
Economic Development	100,000	189,488	100,000	51,250	100,000
TOTAL EXPENDITURES	100,000	189,488	100,000	51,250	100,000
OTHER FINANCING SOURCES					
Application of Fund Balance	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	5,000	53,602	16,000	91,720	17,000

Cash Balance at December 31, 2021	910,162		
Cash Balance at December 31, 2022		1,001,882	
Cash Balance at December 31, 2023			1,018,882

CITY OF KAUKAUNA

2023 BUDGET

SPECIAL ASSESSMENT FUND (215)
REVENUE AND EXPENDITURE SUMMARY

DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
REVENUE					
Special Assessments	1,500,000	1,218,275	1,550,000	1,000,000	1,100,000
Interest On Special Assessments	100,000	117,960	130,000	106,885	130,000
TOTAL REVENUE	1,600,000	1,336,235	1,680,000	1,106,885	1,230,000
EXPENDITURES					
Sanitary Sewer Improvements	0	60,759	0	(60,759)	0
Street Improvements	1,515,000	1,812,000	825,000	670,000	304,000
Sidewalk Improvements	120,000	602,000	470,000	212,000	500,000
Utility Systems Improvements	175,000	130,000	200,000	252,000	200,000
TOTAL EXPENDITURES	1,810,000	2,604,759	1,495,000	1,073,241	1,004,000
OTHER FINANCING USES					
Operating Transfer to Debt Service	200,000	200,000	220,000	220,000	205,000
TOTAL OTHER FINANCING SOURCES	200,000	200,000	220,000	220,000	205,000
EXCESS (DEFICIT) OF REVENUE & OTHER FINANCING SOURCES OVER EXPEND.	(410,000)	(1,468,524)	(35,000)	(186,356)	21,000

Cash Balance at December 31, 2021 1,293,604

Cash Balance at December 31, 2022 1,107,248

Cash Balance at December 31, 2023 1,128,248

CITY OF KAUKAUNA
2023 BUDGET
 GRIGNON MANSION (219)
 REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022	2023 BUDGET
				ESTIMATED ACTUAL	
REVENUE					
Taxes	20,000	20,000	44,175	44,175	
Community Foundation	6,800	7,899	7,000	4,088	
Donations, Grants, Contirbtions	30,000	35,500	20,000	20,000	
TOTAL REVENUE	56,800	63,399	71,175	68,263	0
PERSONNEL SERVICES					
Wages & Salaries					
Regular Payroll	47,500	48,887	50,341	50,341	
Temporary Payroll	0	0	0	0	
Longevity Pay	0	0	0	0	
Fringe Benefits					
Retirement Plan	3,230	3,298	3,398	3,272	
Residency	0	0	0	0	
Social Security	3,634	3,666	3,851	3,851	
Group Health Insurance	7,587	8,654	9,036	9,036	
Group Life Insurance	25	35	37	39	
Workers Compensation	1,805	1,652	1,757	1,757	
TOTAL PERSONNEL SERVICES	63,780	66,193	68,420	68,296	0
NON-PERSONNEL SERVICES					
Travel/Training					
Seminar Expenses	500	55	500	0	
Travel/City Business	500	0	500	0	
Purchased Services					
Heating Fuel	1,000	1,467	1,200	1,800	
Water Sewer and Electric	2,200	3,013	2,500	2,375	
Grant Matching Expenditures	0	15,500	0	0	
Maintenance Buildings	0	0	0	250	
Contractual Service	800	5,006	2,500	1,400	
Supplies					
Office Supplies	0	118	100	50	
Outlay - Office Equipment	0	0	0	0	
TOTAL NONPERSONNEL SERVICES	5,000	25,160	7,300	5,875	0
TOTAL EXPENDITURES	68,780	91,352	75,720	74,171	0
OTHER FINANCING SOURCES					
Transfer from General Fund	0	0	0	15,513	0
TOTAL OTHER FINANCING SOURCES	0	0	0	15,513	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANCING USES & EXPENDITURES	(11,980)	(27,953)	(4,545)	9,605	0

Cash Balance at December 31, 2021 (9,605)

Cash Balance at December 31, 2022 0

Cash Balance at December 31, 2023 0

CITY OF KAUKAUNA
2023 BUDGET
SOLID WASTE FUND (220)
REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
REVENUE					
Recycling And Garbage Collection	360,000	369,910	370,000	374,235	375,000
Other Revenue	10,000	7,460	10,000	6,835	10,000
TOTAL REVENUE	370,000	377,370	380,000	381,070	385,000
EXPENDITURES					
General Supplies	5,000	14,769	10,000	21,410	10,000
Refuse Disposal	185,000	185,000	215,000	215,000	216,000
TOTAL EXPENDITURES	190,000	199,769	225,000	236,410	226,000
OTHER FINANCING USES					
Transfer to General Fund	149,000	149,000	186,000	186,000	180,000
TOTAL OTHER FINANCING SOURCES	149,000	149,000	186,000	186,000	180,000
EXCESS (DEFICIT) OF REVENUE, OTHER FINANCING USES & EXPENDITURES	31,000	28,601	(31,000)	(41,340)	(21,000)
Cash Balance at December 31, 2021	111,458				
Cash Balance at December 31, 2022				70,118	
Cash Balance at December 31, 2023					49,118

CITY OF KAUKAUNA

2023 BUDGET

VEHICLE REGISTRATION FEE FUND (221)
REVENUE AND EXPENDITURE SUMMARY

DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
REVENUE					
Registration Fee	170,000	153,167	170,000	149,724	170,000
TOTAL REVENUE	170,000	153,167	170,000	149,724	170,000
EXPENDITURES	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	0
OTHER FINANCING USES					
Operating Transfer to Debt Service	154,000	235,000	200,000	200,000	200,000
TOTAL OTHER FINANCING SOURCES	154,000	235,000	200,000	200,000	200,000
EXCESS (DEFICIT) OF REVENUE & OTHER FINANCING SOURCES OVER EXPEND.	16,000	(81,833)	(30,000)	(50,276)	(30,000)

Cash Balance at December 31, 2021

120,125

Cash Balance at December 31, 2022

69,849

Cash Balance at December 31, 2023

39,849

CITY OF KAUKAUNA

2023 BUDGET

REDHILL LANDFILL FUND (222)
REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
REVENUE					
Thilmany Mill	0	64,227	65,000	41,850	55,000
Nicolet Mill	0	25,060	22,000	19,702	20,000
TOTAL REVENUE	0	89,287	87,000	61,552	75,000
EXPENDITURES					
Contractual Services	0	0	0	0	0
Park Equipment Outlay	0	0	150,000	0	0
Thilmany Tip Fee Expenditures	0	0	0	0	0
TOTAL EXPENDITURES	0	0	150,000	0	0
OTHER FINANCING USES					
Transfer to Capital Projects	0	58,583	0	50,000	50,000
TOTAL OTHER FINANCING SOURCES	0	58,583	0	50,000	50,000
EXCESS (DEFICIT) OF REVENUE, OTHER FINANCING USES & EXPENDITURES	0	30,704	(63,000)	11,552	25,000

Cash Balance at December 31, 2021

170,487

Cash Balance at December 31, 2022

182,039

Cash Balance at December 31, 2023

207,039

CITY OF KAUKAUNA

2023 BUDGET

NELSON CROSSING FUND (224)
REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
REVENUE					
Property Taxes	0	0	1,800	1,800	3,500
Village of Little Chute Reimbursement	0	0	716	1,382	1,486
TOTAL REVENUE	0	0	2,516	3,182	4,986
EXPENDITURES					
Boardwalk Bridge Insurance	0	0	1,182	2,363	2,552
Boardwalk Bridge - Utilities	0	131	250	400	420
Boardwalk Bridge Maintenance	0	0	0	400	2,000
TOTAL EXPENDITURES	0	131	1,432	3,163	4,972
OTHER FINANCING SOURCES					
Transfer from General Fund	0	0	0	1,600	0
TOTAL OTHER FINANCING SOURCES	0	0	0	1,600	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANCING USES & EXPENDITURES	0	(131)	1,084	1,619	14

Cash Balance at December 31, 2021

(130)

Cash Balance at December 31, 2022

1,489

Cash Balance at December 31, 2023

1,503

CITY OF KAUKAUNA

2023 BUDGET
DEBT SERVICE FUND (301)
REVENUE AND EXPENDITURE SUMMARY

DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
REVENUE					
Property Tax	3,727,032	3,727,032	3,783,090	3,783,090	4,222,817
Payment in Lieu of Tax	0	0	0	0	0
TOTAL REVENUE	3,727,032	3,727,032	3,783,090	3,783,090	4,222,817
EXPENDITURES					
Principal Payment	5,305,000	4,483,130	4,924,520	4,924,520	5,290,000
Interest Payment	1,775,143	1,395,144	1,433,025	1,433,025	1,624,330
Debt Service Fees	750	119,640	750	142,006	115,000
TOTAL EXPENDITURES	7,080,893	5,997,913	6,358,295	6,499,551	7,029,330
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(3,353,861)	(2,270,881)	(2,575,205)	(2,716,461)	(2,806,513)
OTHER FINANCING SOURCES					
Refinancing Outstanding Debt	0	0	0	0	0
Premium Issuance (Interest Payment)	50,582	347,893	228,293	292,346	220,000
Operating Transfer In	3,303,279	1,778,054	2,349,483	2,349,483	2,463,970
TOTAL OTHER FINANCING SOURCES	3,353,861	2,125,947	2,577,776	2,641,829	2,683,970
EXCESS (DEFICIT) OF REVENUE & OTHER FINANCING SOURCES OVER EXPENDITURES	(0)	(144,934)	2,571	(74,633)	(122,543)

Operating Transfers	2022	2023
TID #4	77,100	158,825
TID # 5 (Estimated Increment)	862,714	973,745
TID #6	196,675	191,425
TID #8	469,143	493,963
TID #9	0	0
TID #10	50,675	69,550
TID #11	0	0
ERTIF	152,056	171,463
Vehicle Registration Fee Fund (221)	200,000	200,000
TIF Debt Repayment	121,120	0
Special Assessment Fund (215)	220,000	205,000
	<u>2,349,483</u>	<u>2,463,970</u>

CITY OF KAUKAUNA
2023 BUDGET
INDUSTRIAL PARK FUND (401)
REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
REVENUE					
Interest Income	0	0	0	0	0
Other Revenue - Loan Repayment	23,933	0	0	0	0
Other Revenue - Land Sales	0	131,742	150,000	226,960	450,000
TOTAL REVENUE	23,933	131,742	150,000	226,960	450,000
EXPENDITURES					
Industrial Park Expenditures	1,000	974	1,000	759	1,000
TOTAL EXPENDITURES	1,000	974	1,000	759	1,000
OTHER FINANCING USES					
Repayment of Due To General Fund	0	0	0	0	0
Transfer to Debt Service Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	22,933	130,768	149,000	226,201	449,000

Cash Balance at December 31, 2021	93,347		
Cash Balance at December 31, 2022		319,548	
Cash Balance at December 31, 2023			768,548

CITY OF KAUKAUNA

2023 BUDGET

SPACE NEEDS FUND (403)

REVENUE AND EXPENDITURE SUMMARY

DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
REVENUE					
Property Taxes - General	0	0	0	0	0
Other Revenue	2,500	0	0	1,997	0
TOTAL REVENUE	2,500	0	0	1,997	0
EXPENDITURES					
Space Needs	3,310,090	2,698,141	295,587	48,105	0
TOTAL EXPENDITURES	3,310,090	2,698,141	295,587	48,105	0
OTHER FINANCING SOURCES					
Proceeds of General Obligation Notes	0	1,150,000	0	50,000	0
Transfer from Capital Projects Fund	0	0	0	58,630	0
TOTAL OTHER FINANCING SOURCES	0	1,150,000	0	108,630	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	(3,307,590)	(1,548,141)	(295,587)	62,522	0

Cash Balance at December 31, 2021 (62,522)

Cash Balance at December 31, 2022 (0)

Cash Balance at December 31, 2023 (0)

CITY OF KAUKAUNA

2023 BUDGET

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

DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
REVENUE					
Property Taxes - General	0	0	0	0	0
Interest Income	500	71	500	6,273	5,000
Other Revenue	0	0	0	0	0
TOTAL REVENUE	500	71	500	6,273	5,000
EXPENDITURES					
Municipal Service Building	0	3,486	0	13,112	612
TOTAL EXPENDITURES	0	3,486	0	13,112	612
OTHER FINANCING SOURCES					
RDA Lease Bond	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
OTHER FINANCING USES					
RDA Principal Payment	0	0	0	0	0
RDA Interest Payment	0	0	0	0	0
Transfer to Debt Service Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	500	(3,415)	500	(6,839)	4,388

Cash Balance at December 31, 2021 787,714

Cash Balance at December 31, 2022 780,875

Cash Balance at December 31, 2023 785,263

CITY OF KAUKAUNA

2023 BUDGET

ErTID #1 FUND (450)

REVENUE & EXPENDITURE SUMMARY

"Lehrer LandFill"

DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
REVENUE					
Property Taxes - TIF	99,463	92,305	82,165	90,664	120,189
Personal Property State Aid	(752)	(752)	0	0	0
Other Revenue	0	0	0	0	0
TOTAL REVENUE	98,711	91,553	82,165	90,664	120,189
EXPENDITURES					
Remediation Cost	0	49,966	200	2,799	2,500
Marketing & Administration	0	150	150	481	500
TOTAL EXPENDITURES	0	50,116	350	3,280	3,000
OTHER FINANCING SOURCES					
Transfer From TID#6 as Recipient TID	0	0	270,068	270,068	270,068
TOTAL OTHER FINANCING SOURCES	0	0	270,068	270,068	270,068
OTHER FINANCING SOURCES (USES)					
Repayment of Due To Debt Service Fund	0	0	0	0	0
Transfer to Debt Service Fund	151,619	151,681	152,056	144,763	171,463
TOTAL OTHER FINANCING SOURCES	151,619	151,681	152,056	144,763	171,463
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	(52,907)	(110,244)	199,827	212,689	215,795

Cash Balance at December 31, 2021

(750,222)

Cash Balance at December 31, 2022

(537,533)

Cash Balance at December 31, 2023

(321,738)

CITY OF KAUKAUNA

2023 BUDGET

TAX INCREMENTAL DISTRICT #4 FUND (464)

REVENUE & EXPENDITURE SUMMARY

"Downtown District"

DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
REVENUE					
Property Taxes - TIF	99,463	80,550	113,051	124,744	4,034
Personal Property State Aid	9,456	9,456	4,929	4,929	4,929
State Computer Aids	3,492	3,492	3,492	3,492	3,492
Interest Income	200	0	200	0	0
Other Revenue	234,643	0	0	0	0
TOTAL REVENUE	347,254	93,499	121,672	133,166	12,455
OTHER FINANCING SOURCES					
G.O. Borrowing	0	0	0	0	0
Transfer From TID#6 as Recipient TID	500,000	500,000	88,393	88,393	0
TOTAL OTHER FINANCING SOURCES	500,000	500,000	88,393	88,393	0
EXPENDITURES					
Miscellaneous	0	0	0	0	28,000
Marketing & Administration	150	8,597	150	4,838	5,000
Developers Incentives	0	0	0	0	30,000
Storm Sewer Improvements	0	0	0	0	0
TOTAL EXPENDITURES	150	8,597	150	4,838	63,000
OTHER FINANCING USES					
Transfer to Debt Service Fund	79,000	79,000	77,100	74,025	158,825
Repayment of Due To Debt Service	121,120	0	121,120	121,120	0
Repayment of Due To General Fund	80,508	0	0	0	60,000
TOTAL OTHER FINANCING SOURCES	280,628	79,000	198,220	195,145	218,825
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	566,476	505,902	11,695	21,576	(269,370)

Cash Balance at December 31, 2021

290,162

Cash Balance at December 31, 2022

311,738

Cash Balance at December 31, 2023

42,369

CITY OF KAUKAUNA

2023 BUDGET

TAX INCREMENTAL DISTRICT #5 FUND (465)

REVENUE & EXPENDITURE SUMMARY

"Commerce Crossing" (Former Dog Track Site)

DESCRIPTION	2021	2021	2022	2022	2023
	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
REVENUE					
Property Taxes - TIF	401,729	372,817	415,013	457,940	258,512
Personal Property State Aid	3,444	3,444	1,828	1,828	1,828
State Computer Aids	200	152	152	152	152
In Lieu of Tax - Medical Facility	154,000	100,882	109,000	0	105,000
Interest Income	0	0	0	0	0
Other Revenue (Land Sales)	0	0	0	446,750	864,750
TOTAL REVENUE	559,373	477,295	525,993	906,670	1,230,242
OTHER FINANCING SOURCES					
G.O. Borrowing	0	0	0	0	
Transfer From TID#6 as Recipient TID	300,000	300,000	537,500	537,500	537,500
TOTAL OTHER FINANCING SOURCES	300,000	300,000	537,500	537,500	537,500
EXPENDITURES					
Property Acquisition	0	1,323	1,300	1,400	1,450
Marketing & Administration	0	1,604	150	500	150
Developers' Incentive	0	0	0	0	0
TOTAL EXPENDITURES	0	2,927	1,450	1,900	1,600
OTHER FINANCING USES					
Transfer to Debt Service Fund	458,628	633,660	862,714	796,766	973,745
Repayment of Due To Debt Service	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	458,628	633,660	862,714	796,766	973,745
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES					
	400,746	140,708	199,329	645,504	792,397

Cash Balance at December 31, 2021 (4,216,292)

Cash Balance at December 31, 2022 (3,570,788)

Cash Balance at December 31, 2023 (2,778,391)

CITY OF KAUKAUNA

2023 BUDGET

TAX INCREMENTAL DISTRICT #6 FUND (466)

REVENUE & EXPENDITURE SUMMARY

"N.E.W. Industrial Park"

DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
REVENUE					
Property Taxes - TIF	1,064,409	987,804	846,158	933,683	954,974
Personal Property State Aid	1,209	1,209	5,227	5,227	5,227
State Computer Aids	7,749	7,750	7,750	7,750	7,750
Interest Income	50	0	50	0	0
Other Revenue - Loan Repayment	26,727	94,505	13,933	77,012	0
TOTAL REVENUE	1,100,144	1,091,268	873,118	1,023,671	967,951
EXPENDITURES					
Marketing & Administration	150	4,375	150	3,500	20,000
Infrastructure Improvements	0	2,400	2,400	0	2,400
Storm Sewer Improvements	0	11,530	0	0	0
TOTAL EXPENDITURES	150	18,305	2,550	3,500	22,400
OTHER FINANCING USES					
Transfer to Debt Service Fund	201,050	201,050	196,675	196,675	191,425
Transfer to TID ERTID #1	0	0	270,068	270,068	270,068
Transfer to Fund 464 (TID #4)	500,000	500,000	88,393	88,393	0
Transfer to Fund 465 (TID #5)	300,000	300,000	537,500	537,500	537,500
Repayment of Due To General Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	1,001,050	1,001,050	1,092,636	1,092,636	998,993
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	98,944	71,913	(222,068)	(72,465)	(53,443)

Cash Balance at December 31, 2021

153,956

Cash Balance at December 31, 2022

81,491

Cash Balance at December 31, 2023

28,048

CITY OF KAUKAUNA

2023 BUDGET

TAX INCREMENTAL DISTRICT #8 FUND (468)

REVENUE & EXPENDITURE SUMMARY

"The Gustman (Grand Kakalin) Site"

DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
REVENUE					
Property Taxes - TIF	128,490	119,243	105,955	116,914	85,175
Personal Property State Aid	74	74	732	732	732
State Computer Aids	13,913	13,913	13,913	13,913	13,913
Interest Income	2,500	803	2,500	16,377	1,500
Other Revenue - Loan Repayment	0	74,554	0	14,416	80,747
TOTAL REVENUE	144,977	208,588	123,100	162,351	182,067
OTHER FINANCING SOURCES					
G.O. Borrowing	0	3,680,000	0	0	3,055,000
TOTAL OTHER FINANCING SOURCES	0	3,680,000	0	0	3,055,000
EXPENDITURES					
Trails & Walking Bridge	150	0	0	0	0
Marketing & Administration	150	18,480	2,013	7,508	5,000
Library Garden	0	18,752	0	0	0
Developers Incentives	0	2,500	0	3,055,000	3,600,000
Infrastructure Improvements	0	0	0	0	0
TOTAL EXPENDITURES	300	39,732	2,013	3,062,508	3,605,000
OTHER FINANCING USES					
Bond Issuance Expense	0	80,000	0	0	0
Transfer to Debt Service Fund	621,789	231,175	469,143	469,143	493,963
Repayment of Due To General Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	621,789	311,175	469,143	469,143	493,963
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	(477,112)	3,537,681	(348,056)	(3,369,299)	(861,896)

Cash Balance at December 31, 2021

3,296,727

Cash Balance at December 31, 2022

(72,572)

Cash Balance at December 31, 2023

(934,468)

CITY OF KAUKAUNA

2023 BUDGET

TAX INCREMENTAL DISTRICT #9 FUND (469)

REVENUE & EXPENDITURE SUMMARY

"Between the Parks"

DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
REVENUE					
Property Taxes - TIF	27,306	26,242	27,089	29,891	30,489
Personal Property State Aid	428	428	220	220	220
State Computer Aids	15	0	0	0	0
Interest Income	0	0	0	0	0
Other Revenue	0	0	0	0	0
TOTAL REVENUE	27,749	26,670	27,309	30,111	30,709
OTHER FINANCING SOURCES					
G.O. Borrowing	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXPENDITURES					
Marketing & Administration	150	150	150	150	150
Infrastructure Improvements	20,000	20,000	20,000	20,000	20,000
TOTAL EXPENDITURES	20,150	20,150	20,150	20,150	20,150
OTHER FINANCING USES					
Transfer to Debt Service Fund	0	0	0	0	0
Repayment of Due To General Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	7,599	6,520	7,159	9,961	10,559

Cash Balance at December 31, 2021 (109,205)

Cash Balance at December 31, 2022 (99,244)

Cash Balance at December 31, 2023 (88,686)

CITY OF KAUKAUNA

2023 BUDGET

TAX INCREMENTAL DISTRICT #10 FUND (470)

REVENUE & EXPENDITURE SUMMARY

"The Donary Project"

DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
REVENUE					
Property Taxes - TIF	9,185	8,523	89,629	98,899	100,780
State Computer Aids	0	0	0	0	0
Interest Income	3,786	0	0	0	0
Other Revenue	0	0	0	0	0
TOTAL REVENUE	12,971	8,523	89,629	98,899	100,780
OTHER FINANCING SOURCES					
G.O. Borrowing	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXPENDITURES					
Marketing & Administration	0	150	150	150	150
Infrastructure Improvements	0	0	0	0	0
TOTAL EXPENDITURES	0	150	150	150	150
OTHER FINANCING USES					
Transfer to Debt Service Fund	46,488	46,488	50,675	50,675	69,550
Repayment of Due To General Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	46,488	46,488	50,675	50,675	69,550
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	(33,517)	(38,115)	38,804	48,074	31,080

Cash Balance at December 31, 2021 (165,313)

Cash Balance at December 31, 2022 (117,239)

Cash Balance at December 31, 2023 (86,159)

CITY OF KAUKAUNA

2023 BUDGET

TAX INCREMENTAL DISTRICT #11 FUND (471)

REVENUE & EXPENDITURE SUMMARY

"The Bernatello Project"

DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
REVENUE					
Property Taxes - TIF	0	0	0	0	92,802
State Computer Aids	0	0	0	0	0
Interest Income	0	0	0	0	0
Other Revenue	0	0	0	5,000	0
TOTAL REVENUE	0	0	0	5,000	92,802
OTHER FINANCING SOURCES					
G.O. Borrowing	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXPENDITURES					
Marketing & Administration	0	13,114	0	2,160	150
Infrastructure Improvements	0	0	0	0	0
TOTAL EXPENDITURES	0	13,114	0	2,160	150
OTHER FINANCING USES					
Transfer to Debt Service Fund	0	0	0	0	0
Repayment of Due To General Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	0	(13,114)	0	2,840	92,652

Cash Balance at December 31, 2021

(13,114)

Cash Balance at December 31, 2022

(10,274)

Cash Balance at December 31, 2023

82,378

CITY OF KAUKAUNA

2023 BUDGET

SUBDIVISION FEES FUND (701)
REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
REVENUE					
Property Taxes	67	230	0	115	100
Subdivision Fee	17,500	28,992	30,000	10,000	20,000
Interest Income	0	0	0	0	0
Other Revenue	0	0	0	0	0
TOTAL REVENUE	17,567	29,222	30,000	10,115	20,100
OTHER FINANCING SOURCES					
G.O. Borrowing	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXPENDITURES					
District Expenditures					
Infrastructure Improvements	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	0
OTHER FINANCING USES					
Transfer to Debt Service Fund	0	0	0	0	0
Repayment of Due To General Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	17,567	29,222	30,000	10,115	20,100

Cash Balance at December 31, 2021

175,554

Cash Balance at December 31, 2022

185,669

Cash Balance at December 31, 2023

205,769

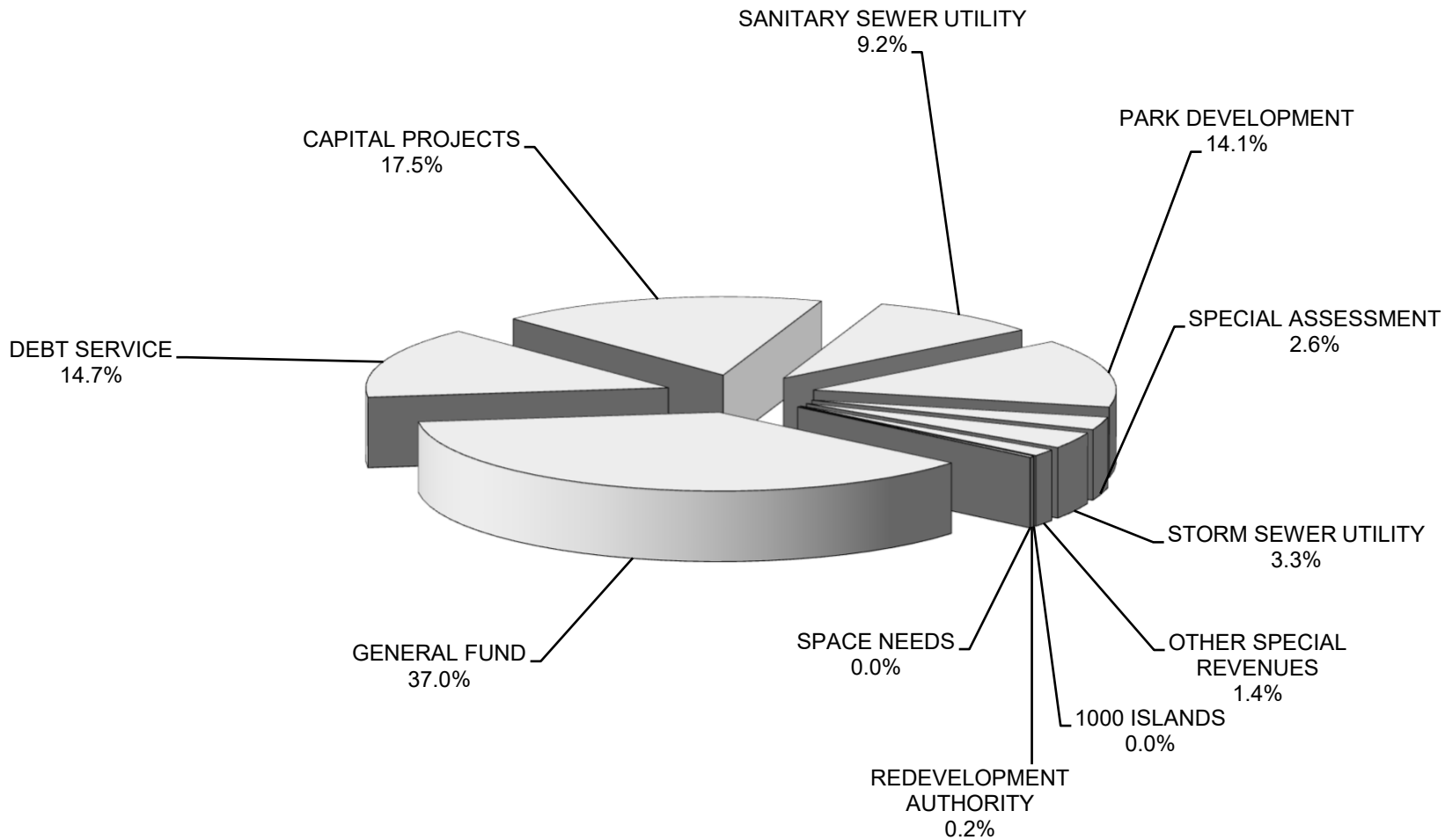


CITY OF KAUKAUNA

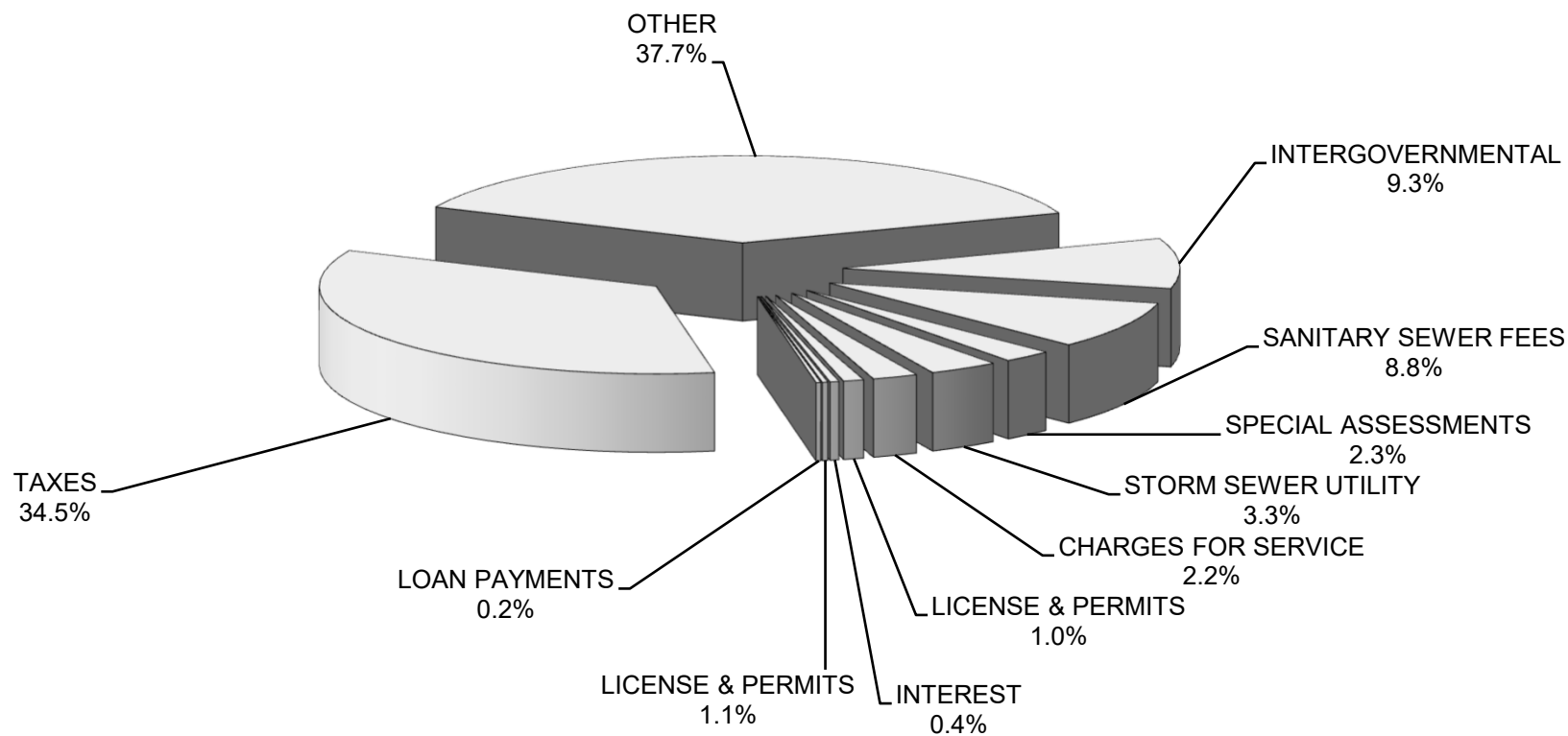
2023 BUDGET
BUDGETED REVENUE SOURCES - ALL FUNDS

	GENERAL FUND	1000 ISLANDS	REDEVELOP AUTHORITY	DEBT SERVICE	CAPITAL PROJECTS	GRIGNON MANSION	SPECIAL ASSESSMENT	OTHER SPECIAL REVS	TAX INCREMENT DISTRICTS	STORM SEWER UTLY	SANITARY SEWER UTLY	TOTAL
TAXES	10,222,586	0	0	4,222,817	0	0	0	3,600	1,751,955	0	0	16,200,958
SPECIAL ASSESSMENTS	0	0	0	0	0	0	1,100,000	0	0	0	0	1,100,000
INTERGOVERNMENTAL	4,317,583	0	0	0	0	0	0	0	38,242	0	0	4,355,825
SANITARY SEWER SERVICE FEES	0	0	0	0	0	0	0	0	0	0	4,110,469	4,110,469
STORM SEWER SERVICE FEES	0	0	0	0	0	0	0	0	0	1,558,335	0	1,558,335
LICENSE AND PERMITS	452,400	0	0	0	0	0	0	0	0	8,000	0	460,400
COURT FINES AND FORFEITURES	123,000	0	0	0	0	0	0	0	0	0	0	123,000
CHARGES FOR SERVICE	1,018,820	0	0	0	0	0	0	0	0	0	0	1,018,820
INTEREST	56,000	0	12,000	0	0	0	130,000	0	0	2,500	2,500	203,000
LOAN PAYMENTS	0	0	105,000	0	0	0	0	0	0	0	0	105,000
OTHER	1,154,000	0	0	2,683,970	8,204,000	0	0	651,486	4,809,565	0	200,000	17,703,021
TOTAL REVENUE SOURCES	17,344,388	0	117,000	6,906,787	8,204,000	0	1,230,000	655,086	6,599,762	1,568,835	4,312,969	46,938,827

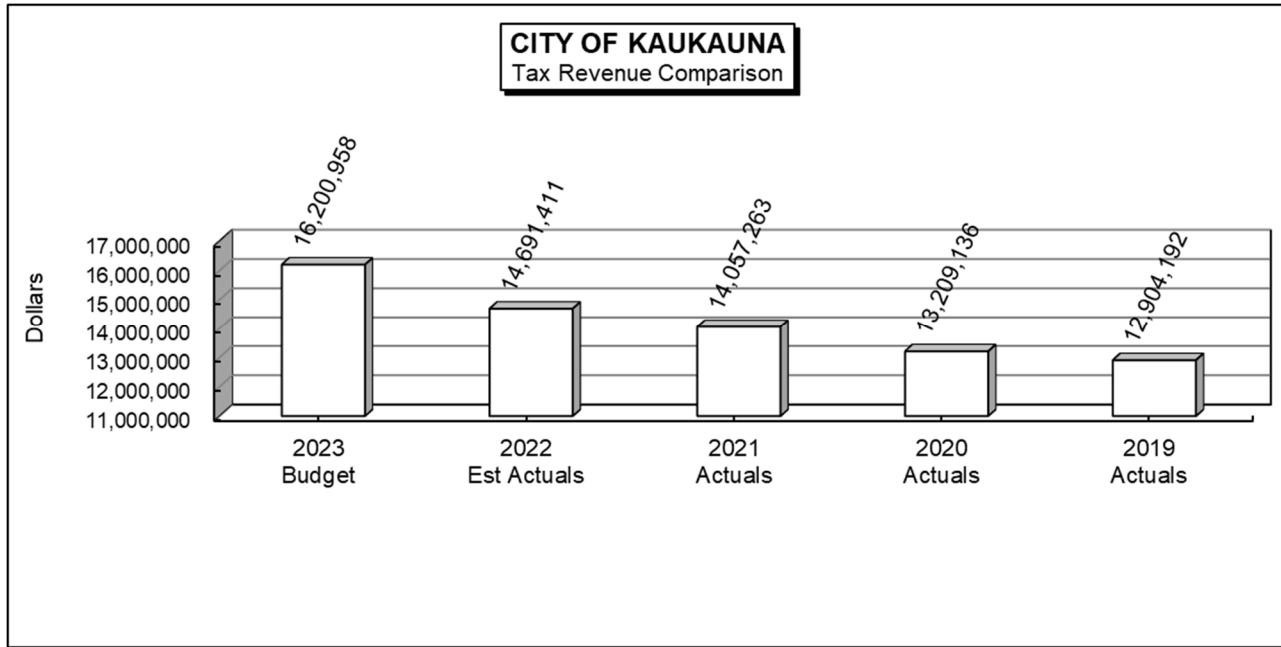
CITY OF KAUKAUNA
2023 Budgeted Revenues - All Funds



CITY OF KAUKAUNA
2023 Budgeted Revenues by Source - All Funds



CITY OF KAUKAUNA
2023 BUDGET
REVENUE COMPARISON BY REVENUE SOURCE

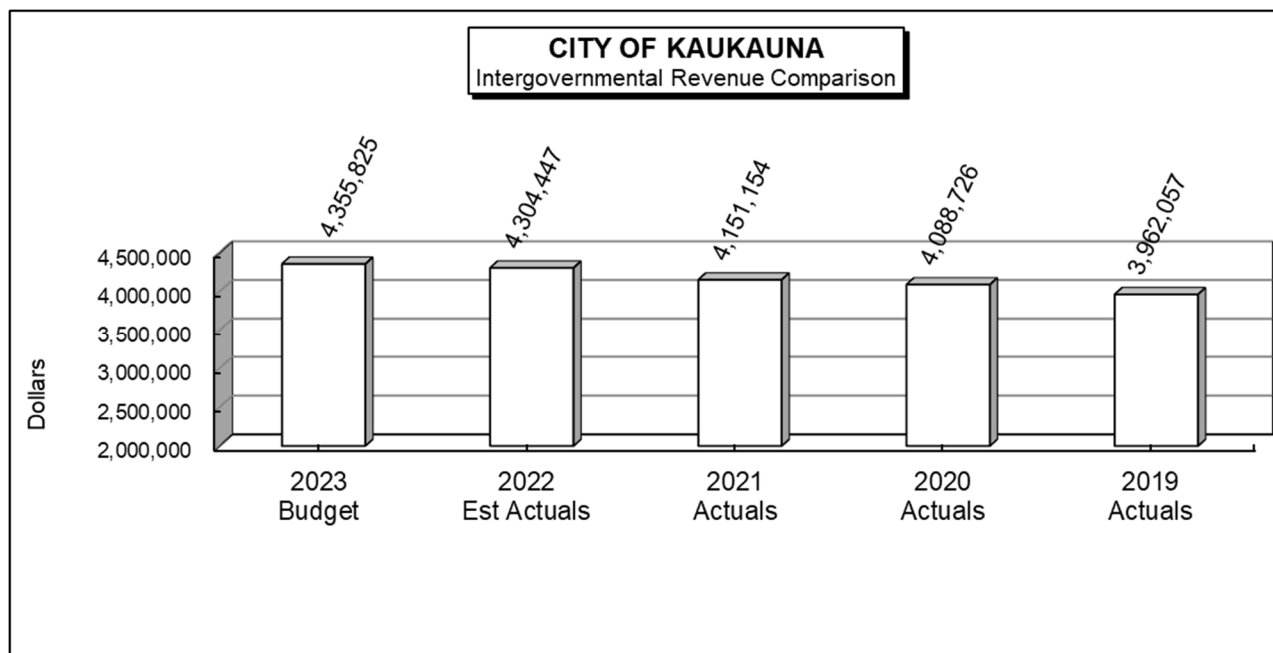


There are three primary sources of tax revenue for the City. Property tax, which includes tax on real estate and personal property, is the largest and most significant revenue source. Property tax represents 74.0% of all budgeted taxes and 43.6% of all general fund revenue sources budgeted. The property tax levy is budgeted to increase \$1,452,090 or 10.1% for 2023. There is also a State program that rewards municipalities for controlling expenditures by providing additional State aids. The City has consistently qualified for this aid.

The second tax revenue source is the payment on lieu of taxes from the City's electric and water utilities. This payment is based on the current tax rate and the value of utility property in the City. As the tax rate fluctuates due to changes in State law related to funding of education, this revenue source is also likely to fluctuate. In 2023, this tax represents 13.3% of all general fund revenue sources. This tax source also funds the Redevelopment Authority lease payment for the City Hall and Police Department building.

The third tax revenue is the County Sales Tax of 0.5%. The budget amount for this tax source is \$205,000 for 2023.

CITY OF KAUKAUNA
2023 BUDGET
REVENUE COMPARISON BY REVENUE SOURCE



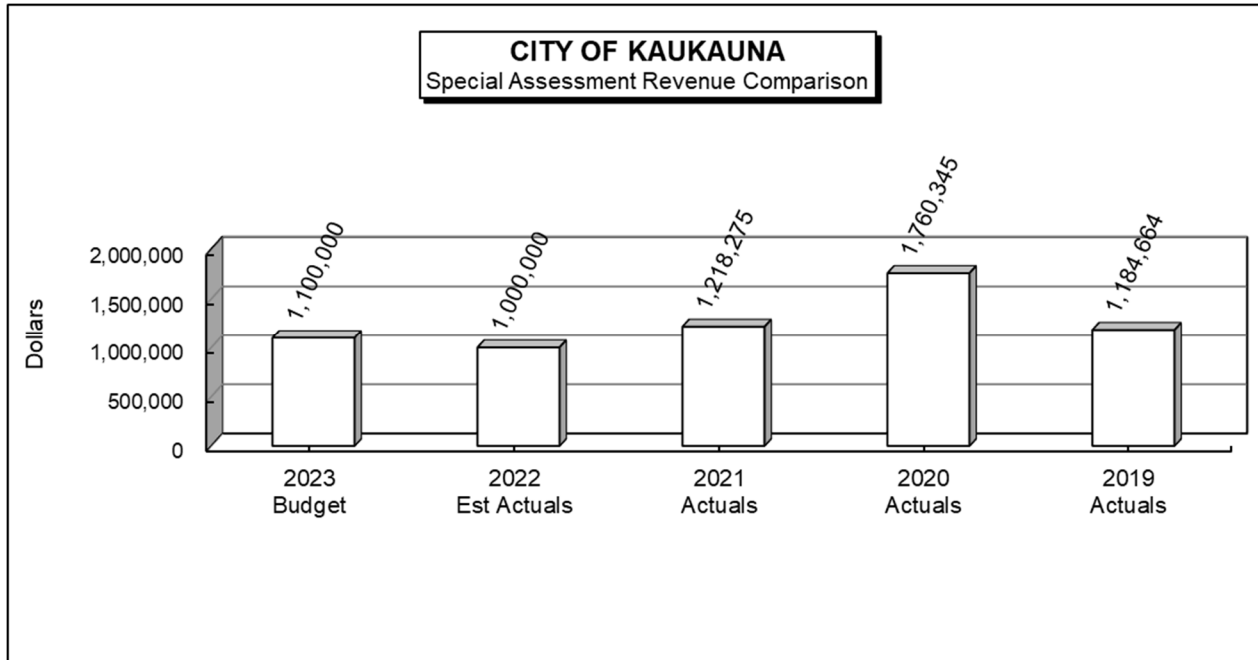
Intergovernmental revenues are comprised of state shared revenue, state fire insurance dues, state law enforcement grants, state highway aids, county aids and local school district subsidy of the City's Environmental Center. There was some volatility with this revenue source back in 2015. This source seems to have stabilize with a consistent aid amount from year to year since 2015. The graph above shows a slight trend upward with this aid.

The largest of the intergovernmental revenues is state shared revenue. This revenue source has per capita, aid able revenue and expenditure restraint components. Shared revenue accounts for 50.2% of all intergovernmental revenues in the general fund and 24.9% of all general fund revenues. State shared revenue is budgeted to remain flat for the 2023 budget. This revenue source is very sensitive to political adjustments by the State Legislature, therefore, property tax is often viewed as the most likely source of additional revenues. Continuation of and changes to this revenue source has been the subject of considerable debate in the State Legislature during the past years.

The next largest source of intergovernmental revenue sources is state highway aids which is budgeted at \$1,272,698 for 2023 and accounts for 7.3% of all general fund revenue sources. This source is expected to increase by \$29,344 or 2.6% when compared to 2022.

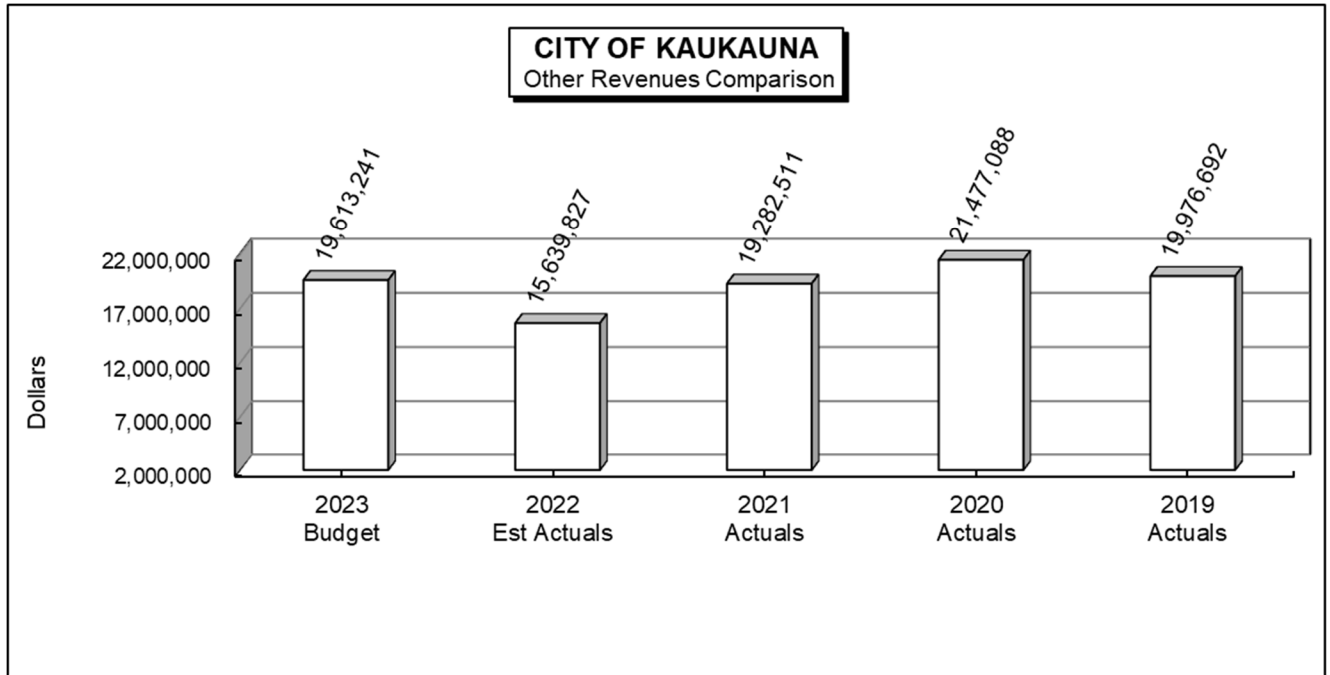
The State's current commitment to reducing taxes and the state of the economy are likely to have some lingering negative effects on state revenues to municipalities in the future. The other intergovernmental revenue sources are relatively small and likely to see modest growth in future years.

CITY OF KAUKAUNA
2023 BUDGET
REVENUE COMPARISON BY REVENUE SOURCE



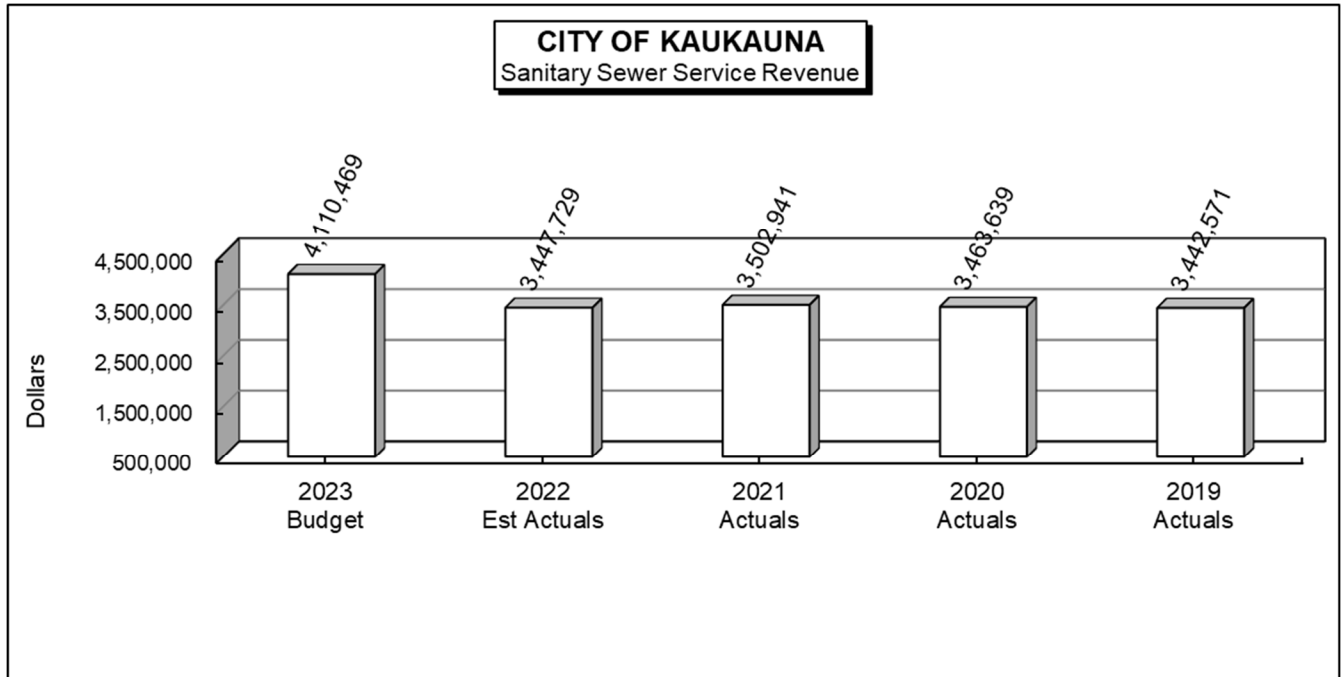
The City of Kaukauna finances special assessment projects such as street improvements, sanitary sewer mains and laterals, water mains and sidewalk replacement primarily by issuing long-term debt. A resolution established in 2015 allows for all special assessments to be repaid within a ten-year period. This revenue stream is used to repay the debt that was used to finance the projects initially. The amount of assessable work that is done on a yearly basis can vary greatly. Beginning in 2013, the City was constructing few assessable projects therefore budgeted revenues are decreasing. Due to the uncertain nature of this revenue source, the City will utilize a decreasing amount of special assessment monies to offset the required tax levy in debt service funds. These monies are accounted for in a special revenue fund referred to as the Special Assessment Fund.

CITY OF KAUKAUNA
2023 BUDGET
REVENUE COMPARISON BY REVENUE SOURCE



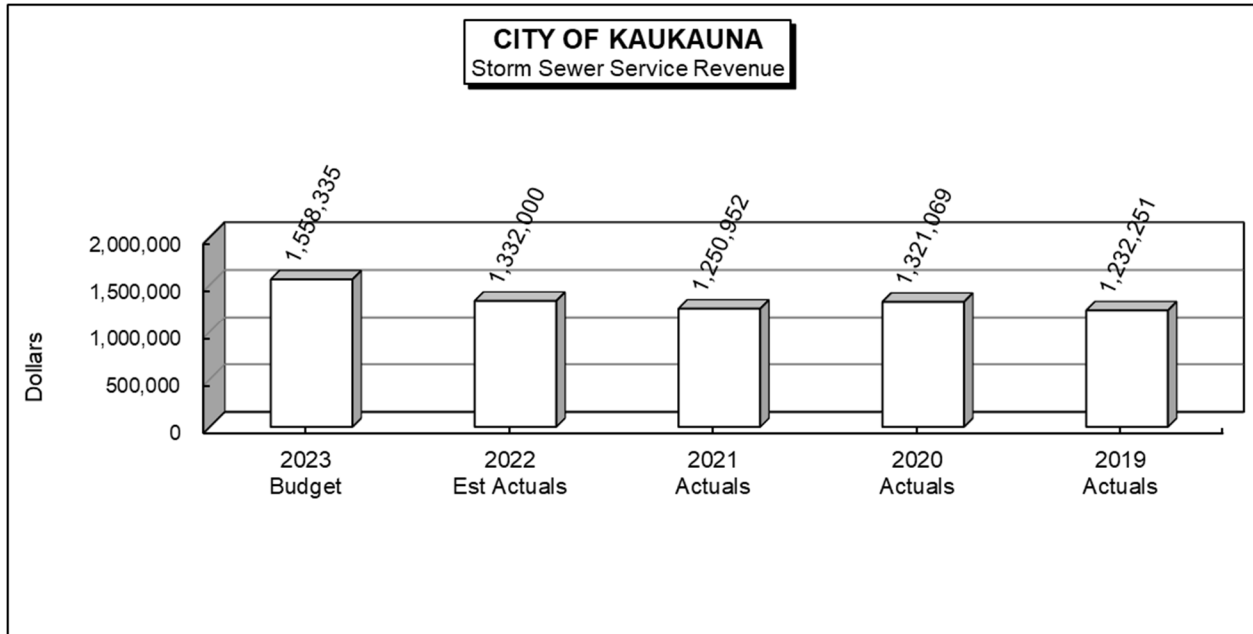
Other revenue sources consist of regulation and compliance revenues, charges for service other than sewer user fees, use of property and money and operating transfers. Some of the smaller components within this revenue source such as building permits, police fines, swimming pool user fees and interest on investments are heavily influenced by external factors. The remaining components of other revenue sources are primarily related to user fees and license fees.

CITY OF KAUKAUNA
2023 BUDGET
REVENUE COMPARISON BY REVENUE SOURCE



The City established a separate Sanitary Sewer Utility beginning January 1, 2012 to account for sanitary sewer system operations. The revenue is established at a level sufficient to recover annual operating costs and to maintain adequate reserves. This revenue source has increased significantly several years ago due to a significant plant expansion at the Heart of the Valley Metropolitan Sewerage District; however, sewerage treatment costs have been relatively stable since 2010. The sewer user volume rate was last changed \$7.00 per 100 cu. Ft. effective January 1, 2022. This rate is budgeted to increase to \$8.00 per 100 cu. Ft. effective January 1, 2023 and increase to \$8.75 per 100 cu. Ft. effective July 1, 2023 making a total increase of \$1.75 in the 2023 Budget.

CITY OF KAUKAUNA
2023 BUDGET
REVENUE COMPARISON BY REVENUE SOURCE



The City established a Storm Sewer Utility beginning in 2009 with the first user rate starting in 2010 to fund and account for the construction and maintenance of mandated storm water quality improvement and retention facilities. The revenue is established at a level sufficient to recover annual operating costs and to maintain adequate reserves. This revenue source has increased significantly in the first three years but has remained relatively stable since 2013. The equivalent residential unit (ERU) rate was most recently changed to \$8.00 per ERU per month beginning January 2022. Since inception, the system has grown as are the expenses to operate the system. The rate is budgeted to increase to \$9.00 per ERU beginning in January 2023 and an increase to \$9.75 in July 2023 making a total increase of \$1.75 in the 2023 Budget. The rate being charged needs to cover the expenses to ensure the fund is sustainable long into the future.



CITY OF KAUKAUNA

2023 BUDGET

SUMMARY OF LONG-TERM DEBT PRACTICES, POLICIES, AND FUTURE PROJECTIONS

Historical Perspective: The City of Kaukauna has historically used general obligation debt to finance all of its capital improvements until 2013. In 2013 the City started to issue revenue bonds to finance utility projects. The schedule on page 5-3 displays each bond note by the funding source to repay each note. The schedule on page 5-4 indicates that all the current long-term debt will mature within the next 10 years. The exception to this is the utility and lease revenue bonds will mature within 20 years. The City has historically issued long-term debt in maturities of ten years or less for General Obligation issues.

Page 5-5 shows the City's outstanding long-term debt and percent of legal debt limit. It is also considerably less than it was as of December 31, 2012. Long term general obligation debt rose considerably from 2002 to 2012 primarily as a result of the purchase and development of industrial park property, development of a downtown TID, acquisition of Fox Valley Greyhound Park for redevelopment and to meet the infrastructure demands of a growing community. From the concerted efforts to reduce outstanding general obligation debt since 2013 allowed the City to address space needs deficiencies within municipal facilities in 2015-2020. The ability of the City to pay off long-term debt has remained strong over the past five years as shown on Page 5-6 since tax incremental district debt and industrial park related debt is serviced by land sales and tax incremental revenues. This schedule shows that the net Levy needed to pay debt has been on a downward trend for the past several years.

The graph on Page 5-6 depicts a downward trend with the overall City Debt limit, giving the city more borrowing power if needed for future projects. Page 5-6 also graphically illustrates the historical trend of tax incremental debt and all other general obligation debt. In the past ten years general obligation debt excluding tax incremental financing debt has been between 20.3% and 37.0% of the City's legal debt limit. At the end of 2022, general obligation debt excluding tax incremental financing debt is expected to decrease based the cities equalized value growth and consistent payment of debt each year.

The overall general obligation debt including TID debt less debt service stabilization funds is at 68.9% of the legal limit at year end 2022. Based on planned capital improvements and debt schedule payoff this is expected to continue its downward trend in 2023.

The schedule on page 5-7 shows that the net debt levied per capita and the debt subject to the tax levy debt. The ratio of net levied debt to equalized value had decreased appreciably since 2011. In 2017 the City made some major capital improvement to the downtown facilities that causes this to increase. Property valuation compared to debt is a very good indicator of the City's ability to satisfy its debt service requirements. Even with the sharp increase in 2020, the city's ability to satisfy debt remains strong. This ratio is expected to remain stable.

The schedule on page 5-8 indicates that the ratio of net general obligation debt to general fund expenditures has remained consistant since 2015. Although the ratio between debt service requirements and general fund expenditures has increased from the Space Needs efforts, the information on page 5-8 would suggest that this ratio will continue to increase modestly over the next few years. This ratio is a good indicator that the City is not shifting operational type costs over to long-term debt.

Future Projections: The schedule on page 5-9 details the effect of anticipated future debt service requirements. The footnotes indicate the estimated future long-term debt. The most noteworthy column on this schedule is the column that indicates anticipated future tax levy impacts (right-most column). Going forward the City plans on continuing to issue revenue bonds for utility projects and finance special assessment projects with available funds to the extent possible. This strategy will reduce the annual general obligation borrowing to an average of \$4,500,000 per year. Based upon the assumptions in this schedule, the City will continually use levy dollars to pay down debt. With past efforts, the need for levy dollars to pay down debt has leveled off and is expected to stay this way for the foreseeable future.

CITY OF KAUKAUNA

2023 BUDGET
SUMMARY OF INDEBTEDNESS, PRINCIPAL ONLY
AS OF DECEMBER 31, 2022

DESCRIPTION	ORIGINAL PRINCIPAL AMOUNT	INTEREST RATE	OUTSTANDING BALANCE DEC. 31, 2022	PRINCIPAL TO BE RETIRED 2023	OUTSTANDING BALANCE DEC. 31, 2023
GENERAL OBLIGATION					
2013 General Obligation Notes	1,125,000	3.38%	225,000	225,000	0
2014 General Obligation Notes	1,300,000	2.49%	650,000	300,000	350,000
2015 General Obligation Notes	3,550,000	2.71%	1,650,000	450,000	1,200,000
2015 General Obligation Notes	1,650,000		1,175,000	200,000	975,000
2016 General Obligation Notes	1,525,000	2.23%	425,000	225,000	200,000
2017 General Obligation Notes	8,050,000	2.46%	5,890,000	1,175,000	4,715,000
2018 General Obligation Notes	3,680,000	2.92%	3,385,000	100,000	3,285,000
2019 General Obligation Notes	5,025,000	2.23%	4,500,000	300,000	4,200,000
2020 General Obligation Notes	6,750,000	1.32%	6,525,000	125,000	6,400,000
2021 General Obligation Notes	5,200,000	1.54%	5,100,000	100,000	5,000,000
2022 General Obligation Notes	6,000,000	3.62%	6,000,000	100,000	5,900,000
TOTAL GENERAL OBLIGATION DEBT			35,525,000	3,300,000	32,225,000
TAX INCREMENTAL DISTRICT NO. 4					
2014 General Obligation Notes	350,000	2.68%	100,000	50,000	50,000
2017A General Obligation Notes	200,000	2.68%	105,000	105,000	0
TOTAL TAX INCREMENTAL DISTRICT NO. 4			205,000	155,000	50,000
TAX INCREMENTAL DISTRICT NO. 5					
2019B Refund of 2010 General Obligation Bonds	6,030,000	2.83%	5,230,000	300,000	4,930,000
2020A General Obligation Notes	3,050,000	1.32%	2,250,000	500,000	1,750,000
TOTAL TAX INCREMENTAL DISTRICT NO. 5			7,480,000	800,000	6,680,000
TAX INCREMENTAL DISTRICT NO. 6					
2007 General Obligation Notes (2015 Refi)	2,435,000	2.38%	635,000	175,000	460,000
TOTAL TAX INCREMENTAL DISTRICT NO. 6			635,000	175,000	460,000
ENVIRONMENTAL REMEDIATION TID NO. 1					
2014 General Obligation Notes	1,000,000	3.51%	300,000	150,000	150,000
2018A General Obligation Note	100,000	2.87%	85,000	10,000	75,000
TOTAL ENVIRONMENTAL REMEDIATION TID NO. 1			385,000	160,000	225,000
TAX INCREMENTAL DISTRICT NO. 8					
2017A General Obligation Notes	200,000	2.68%	105,000	20,000	85,000
2017 General Obligation Notes	1,565,000	2.23%	1,020,000	115,000	905,000
2018A General Obligation Notes	850,000	2.88%	745,000	85,000	660,000
2019B General Obligation Note	275,000	2.83%	275,000	0	275,000
2021B General Obligation Note (Taxable)	3,680,000	1.70%	3,500,000	180,000	3,320,000
TOTAL TAX INCREMENTAL DISTRICT NO. 8			5,645,000	400,000	5,245,000
TAX INCREMENTAL DISTRICT NO. 10					
2018 General Obligation Notes	570,000	2.92%	500,000	55,000	445,000
TOTAL TAX INCREMENTAL DISTRICT NO. 10			500,000	55,000	445,000
TOTAL GENERAL OBLIGATION DEBT			50,375,000	5,045,000	45,330,000
REVENUE BONDS					
SANITARY SEWER UTILITY					
2013 Revenue Bonds	1,950,000	3.67%	900,000	125,000	775,000
2015 Revenue Bonds	1,225,000	3.48%	725,000	75,000	650,000
2016 Revenue Bonds	1,225,000	2.37%	825,000	100,000	725,000
2018 Revenue Bonds	1,190,000	2.37%	1,025,000	50,000	975,000
2022 Revenue Bonds	8,095,000	4.52%	8,095,000	75,000	8,020,000
TOTAL SANITARY SEWER UTILITY			11,570,000	425,000	11,145,000
STORM SEWER UTILITY					
2016 Revenue Bonds	1,350,000	2.20%	900,000	100,000	800,000
2022 Revenue Bonds	9,140,000	4.45%	9,140,000	250,000	8,890,000
TOTAL STORM SEWER UTILITY			10,040,000	350,000	9,690,000
LEASE REVENUE BONDS					
2015 RDA Lease	10,500,000	3.88%	7,650,000	425,000	7,225,000
TOTAL Lease Revenue Bonds			7,650,000	425,000	7,225,000

CITY OF KAUKAUNA

2023 Budget

ANNUAL PRINCIPAL AND INTEREST DEBT SERVICE REQUIREMENTS
AS OF DECEMBER 31, 2022

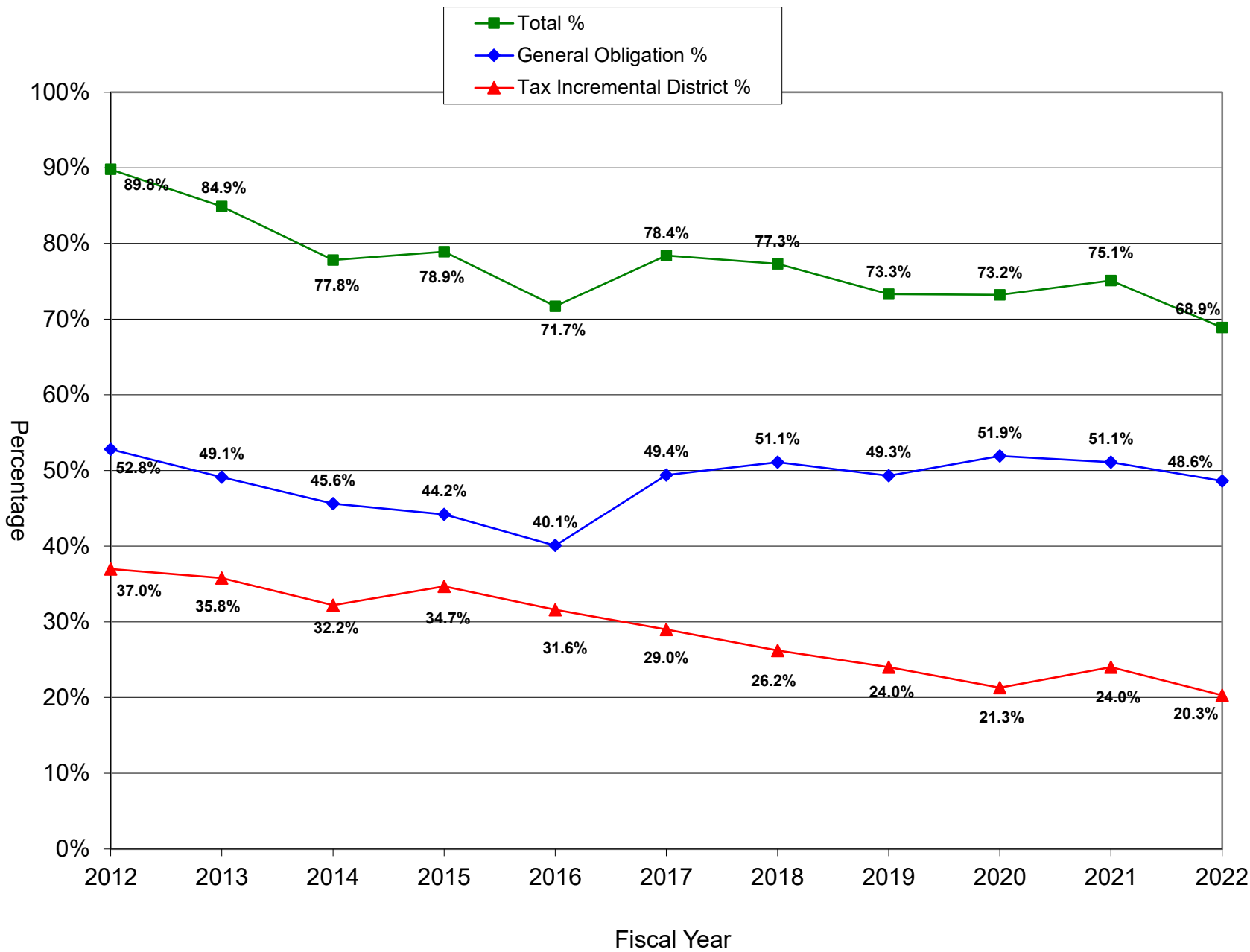
YEAR	DEBT SERVICE FUND	TAX INCREMENTAL DISTRICT #4 DEBT	TAX INCREMENTAL DISTRICT #5 DEBT	TAX INCREMENTAL DISTRICT #6 DEBT	TAX INCREMENTAL DISTRICT #8 DEBT	TAX INCREMENTAL DISTRICT #10 DEBT	ENVIRONMENTAL REMEDIATION TID DEBT	STORM WATER UTILITY DEBT	SANITARY SEWER UTILITY DEBT	GRAND TOTAL
2023	4,855,360	158,825	973,745	191,425	493,963	69,550	171,463	938,248	884,189	8,736,766.69
2024	4,901,944	50,750	937,585	210,800	602,040	77,888	165,188	857,648	870,439	8,674,280.02
2025	4,842,969	0	656,200	263,900	1,038,803	95,638	16,813	746,898	878,939	8,540,158.02
2026	4,976,094	0	1,121,800	0	1,987,028	98,013	16,363	756,054	863,845	9,819,195.54
2027	5,380,525	0	2,179,575	0	545,065	100,119	15,894	753,216	873,658	9,848,050.79
2028	4,737,038	0	2,202,188	0	538,153	111,788	20,325	759,673	882,001	9,251,164.27
2029	4,890,906	0	0	0	368,537	0	0	760,048	873,470	6,892,960.76
2030	5,075,500	0	0	0	385,812	0	0	753,198	870,320	7,084,829.51
2031	4,739,563	0	0	0	254,625	0	0	745,948	870,695	6,610,830.01
2032	2,407,625	0	0	0	0	0	0	743,298	864,645	4,015,567.51
2033	555,156	0	0	0	0	0	0	749,298	862,245	2,166,698.76
	47,362,679	209,575	8,071,093	666,125	6,214,025	552,994	406,044	8,563,523	9,594,445	81,640,502

CITY OF KAUKAUNA

2023 BUDGET

SUMMARY OF LONG-TERM DEBT AND PERCENT OF LEGAL DEBT LIMIT FOR THE FISCAL YEARS 2013 THROUGH 2022

FISCAL YEAR END	EQUALIZED PROPERTY VALUE	LONG-TERM DEBT	PERCENT OF LEGAL DEBT LIMIT
2022	1,463,310,100	50,375,000	68.9%
2021	1,314,411,300	49,365,000	75.1%
2020	1,208,319,100	44,245,000	73.3%
2019	1,153,793,700	42,290,000	77.3%
2018	1,088,410,600	42,090,000	78.4%
2017	1,027,973,700	40,300,000	71.7%
2016	987,297,400	35,400,000	78.9%
2015	944,939,900	37,265,000	77.8%
2014	922,944,000	35,925,000	84.9%
2013	896,096,700	38,025,000	89.8%



CITY OF KAUKAUNA

2023 Budget

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

LEVY YEAR	POPULATION	EQUALIZED VALUE	TOTAL GENERAL OBLIGATION DEBT	PAYABLE FROM OTHER FUNDS	DEBT SUBJECT TO TAX LEVY	RATIO OF NET LEVIED DEBT TO EQUALIZED VALUE	NET LEVIED DEBT PER CAPITA
2022	17,415	1,463,310,100	50,375,000	(1,756,900)	52,131,900	3.56%	2,993.51
2021	16,500	1,314,411,300	49,365,000	24,979,441	24,385,559	1.86%	1,477.91
2020	16,363	1,208,319,100	44,245,000	17,864,943	26,380,057	2.18%	1,612.18
2019	16,250	1,153,793,700	42,290,000	16,864,707	25,425,293	2.20%	1,564.63
2018	16,049	1,088,410,600	42,090,000	18,323,497	23,766,503	2.18%	1,480.87
2017	15,926	1,027,973,700	40,300,000	18,810,105	21,489,895	2.09%	1,349.36
2016	15,848	987,297,400	35,400,000	19,852,296	15,547,704	1.57%	981.05
2015	15,799	944,939,900	37,265,000	21,260,722	16,004,278	1.69%	1,012.99
2014	15,725	922,944,000	35,925,000	19,633,810	16,291,190	1.77%	1,036.01
2013	15,715	896,096,700	38,025,000	21,999,659	16,025,341	1.79%	1,019.75
2012	15,627	898,369,100	40,325,000	23,504,531	16,820,469	1.87%	1,076.37
2011	15,519	932,227,600	40,450,000	21,811,214	18,638,786	2.00%	1,201.03

CITY OF KAUKAUNA

2023 BUDGET

RATIO OF GENERAL OBLIGATION DEBT SERVICE
TO BUDGETED GENERAL FUND EXPENDITURES

YEAR	PRINCIPAL	INTEREST	TOTAL G.O. DEBT SERVICE	BUDGETED GENERAL FUND EXPENDITURES	RATIO OF G.O. DEBT TO GENERAL EXPENDITURES
2023	5,045,000	1,346,587	6,391,587	17,344,388	36.85%
2022	4,740,000	1,144,588	5,884,588	15,751,680	37.36%
2021	4,480,000	1,431,924	5,911,924	15,025,980	39.34%
2020	4,350,000	1,289,718	5,639,718	14,584,478	38.67%
2019	4,724,830	1,311,918	6,036,748	14,208,443	42.49%
2018	4,435,000	1,300,541	5,735,541	13,696,802	41.88%
2017	3,350,000	1,081,513	4,431,513	13,350,604	33.19%
2016	3,390,000	1,199,099	4,589,099	13,422,675	34.19%
2015	3,760,000	1,218,994	4,978,994	12,765,767	39.00%
2014	4,425,000	1,251,319	5,676,319	12,468,789	45.52%
2013	3,200,000	1,465,290	4,665,290	12,232,971	38.14%

* 2014 Debt service total includes refinancing \$1,000,000 notes for ERTIF #1

CITY OF KAUKAUNA

2023 BUDGET

CURRENT AND FUTURE DEBT SERVICE REQUIREMENTS - PRINCIPAL ONLY

YEAR	TOTAL ACTUAL DEBT SERVICE REQUIREMENTS	TID #4 PAYMENTS	TID #5 PAYMENTS	TID #6 PAYMENTS	TID #8 PAYMENTS	TID #10 PAYMENTS	ERTIF PAYMENTS	VEHICLE REGISTRATION & SPCL ASMNT TRAN	STORM WATER UTILITY PAYMENTS	SANITARY SEWER UTILITY PAYMENTS	CURRENT PRINCIPAL ONLY TAX LEVY IMPACT	FUTURE DEBT SERVICE REQUIREMENTS	CURRENT AND FUTURE PRINCIPAL ONLY LEVY IMPACT
2023	5,470,000.00	155,000.00	800,000.00	175,000.00	400,000.00	55,000.00	160,000.00	335,000	197,100.00	0	2,742,900.00	0	2,742,900
2024	5,660,000.00	50,000.00	780,000.00	200,000.00	515,000.00	65,000.00	160,000.00	360,000	126,000.00	0	2,954,000.00	100,000	3,054,000
2025	5,650,000.00	0	515,000.00	260,000.00	845,000.00	85,000.00	15,000.00	360,000	0	0	3,220,000.00	200,000	3,420,000
2026	7,085,000.00	0	1,000,000.00	0	1,920,000.00	90,000	15,000.00	360,000	0	0	3,350,000.00	500,000	3,850,000
2027	7,310,000.00	0	2,100,000.00	0	505,000.00	95,000	15,000.00	360,000	0	0	3,885,000.00	700,000	4,585,000
2028	6,875,000.00	0	2,175,000.00	0	510,000.00	110,000	20,000.00	360,000	0	0	3,350,000.00	900,000	4,250,000
2029	4,675,000.00	0	0	0	350,000.00	0	0.00	360,000	0	0	3,965,000.00	1,100,000	5,065,000
2030	5,000,000.00	0	0	0	375,000.00	0	0.00	360,000	0	0	4,265,000.00	900,000	5,165,000
2031	4,675,000.00	0	0	0	0	0	0	360,000	0	0	4,065,000.00	1,000,000	5,065,000
2032	2,225,000.00	0	0	0	0	0	0	360,000	0	0	1,865,000.00	2,500,000	4,365,000
2033	425,000.00	0	0	0	0	0	0	360,000	0	0	65,000.00	2,500,000	2,565,000
2034	425,000.00	0	0	0	0	0	0	360,000	0	0	265,000	2,500,000	2,765,000
2035	425,000.00	0	0	0	0	0	0	360,000	0	0	265,000	2,500,000	2,765,000
2036	425,000.00	0	0	0	0	0	0	360,000	0	0	265,000	1,500,000	1,765,000
	56,325,000	205,000	7,370,000	635,000	5,420,000	500,000	385,000	5,015,000	323,100	0	34,521,900	16,900,000	51,421,900

The future debt service amounts above assume borrowing \$6 million in 2023, \$5 million in 2024 and 2025.



CITY OF KAUKAUNA
2023 BUDGET
CAPITAL PROJECTS SUMMARY

Historical Perspective: The City uses long-term debt to finance major equipment purchases such as road graders, fire trucks and ambulances, which tend to have a significant impact on the operating budget in the year purchased. The City also issues long-term debt to finance updates to Parks and Pools, Utility Projects, Infrastructure, and buildings. More recently capital borrow was used to address the space needs throughout the city.

As the city finishes up the space needs projects in 2020 the capital borrow will continue to be around the \$2,500,000 to \$3,000,000 per year to maintain infrastructure, replace equipment and update parks. As the city grows the City's debt capacity may also be used to address future development such as Industrial parks.

The five-year capital projects schedule beginning on page 6-7 summarizes anticipated projects. It is also anticipated that additional projects will be added or removed from years 2023 through 2027.

Future Perspective: The schedule on page 5-9 indicates consistent debt service requirements for the foreseeable future and is based on \$4,500,000 of new borrowing for General Infrastructure, Equipment and buildings. Borrowing is expected to remain around the \$3.5 - \$5m per year. The market is great for interest rates. If it makes sense, a recommendation to Council will be made to borrow more than one years worth of projects to capitalize on the lower interest rates. With each new borrowing, the debt service payments are structured to remain as level as possible from year to year to have the least amount of impact on the levy.

CITY OF KAUKAUNA

2023 BUDGET

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

PROJECTED FUND BALANCE AS OF DECEMBER 31, 2022

DESCRIPTION	BALANCE
BALANCE AS OF JANUARY 1, 2022	
Assigned for Subsequent Years Expenditures	1,351,976
PROJECTED CHANGE IN FUND BALANCE FROM OPERATIONS	
Revenues & Other Financing Sources	7,681,768
Expenditures	<u>(3,430,527)</u>
SUBTOTAL	4,251,241
PROJECTED BALANCE AS OF DECEMBER 31, 2022	
Assigned for Subsequent Years Expenditures	<u>5,603,217</u>

CITY OF KAUKAUNA

2023 Budget

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

DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
REVENUE					
State Gants	1,760,000	0	0	0	0
Other Revenue	220,000	50,083	0	0	0
Interest	25,000	872	1,000	37,163	25,000
TOTAL REVENUE	2,005,000	50,955	1,000	37,163	25,000
EXPENDITURES					
Street Improvement	3,150,000	2,548,674	1,770,000	1,768,296	3,000,000
Property Acquisition	0	0	0	0	0
Sidewalk Replacement	485,000	682,916	180,000	0	180,000
Miscellaneous	1,060,000	0	0	0	0
TOTAL EXPENDITURES	4,695,000	3,231,589	1,950,000	1,768,296	3,180,000
OTHER FINANCING SOURCES					
Proceeds of General Obligation Notes	2,500,000	2,276,500	1,950,000	2,462,500	2,820,000
Transferred from Special Assessment Fund	2,000,000	2,414,000	1,295,000	882,000	804,000
TOTAL OTHER FINANCING SOURCES	4,500,000	4,690,500	3,245,000	3,344,500	3,624,000
EXCESS (DEFICIT) OF REV. & OTHER FINANC- ING SOURCES OVER EXPENDITURES	1,810,000	1,509,866	1,296,000	1,613,367	469,000

Cash Balance at December 31, 2021	(1,102,345)		
Cash Balance at December 31, 2022		511,022	
Cash Balance at December 31, 2023			980,022

CITY OF KAUKAUNA

2023 Budget
EQUIPMENT CAPITAL PROJECTS FUND (421)
REVENUES & EXPENDITURES SUMMARY

DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
REVENUE					
State Gants	0	0	0	0	0
Other Revenue	0	0	0	4,250	0
Interest	2,500	394	1,000	14,889	10,000
TOTAL REVENUE	2,500	394	1,000	19,139	10,000
EXPENDITURES					
Police Department	0	0	0	0	0
Fire Department	132,000	130,268	460,000	111,842	158,158
Ambulance	0	0	0	0	290,000
Building Inspection	0	0	0	0	60,000
Engineering	0	0	27,000	0	0
Equip Maintenance & Replace	218,000	168,170	470,000	560,229	730,000
Public Library	0	0	0	0	0
Parks	14,000	0	0	0	0
Swimming Pool	15,000	65,385	0	0	0
1000 Island Center	0	0	0	0	0
Other General Govt Outlay	0	0	0	0	0
TOTAL EXPENDITURES	379,000	363,822	957,000	672,071	1,238,158
OTHER FINANCING SOURCES					
Proceeds of General Obligation Notes	50,000	379,000	900,000	1,138,500	491,000
Transferred from Special Assessment Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	50,000	379,000	900,000	1,138,500	491,000
EXCESS (DEFICIT) OF REV. & OTHER FINANC- ING SOURCES OVER EXPENDITURES	(326,500)	15,571	(56,000)	485,568	(737,158)

Cash Balance at December 31, 2021

322,842

Cash Balance at December 31, 2022

808,410

Cash Balance at December 31, 2023

71,252

CITY OF KAUKAUNA

2023 Budget
PARK & POOL CAPITAL PROJECTS FUND (422)
REVENUES & EXPENDITURES SUMMARY

DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
REVENUE					
State Gants	0	0	0	0	75,000
Other Revenue	0	1,614,891	0	42,318	20,000
Interest	1,000	1,133	800	31,800	25,000
TOTAL REVENUE	1,000	1,616,024	800	74,118	120,000
EXPENDITURES					
Grignon Mansion Buildings	0	0	300,000	103,400	146,600
Grignon Mansion Equipment	0	0	0	0	0
Parks Buildings	530,000	8,704	0	44,000	496,000
Parks Equipment	1,200,000	0	150,000	21,200	0
Parks Trails and Bridges	200,000	151,778	560,000	222,000	1,050,000
Parks Sidewalk	0	0	0	0	300,000
Parks Property Acquisition	0	260,065	0	0	0
Swimming Pool Buildings	0	8,242	1,975,000	63,000	4,200,000
Swimming Pool Equipment	600,000	0	0	0	0
Swimming Pool Sidewalks	0	0	0	0	0
1000s Island Buildings	0	0	0	13,397	80,000
1000s Island Trails and Bridges	35,000	26,123	0	0	0
Parks Outlay Trails & Walking Bridges	0	773,422	1,250,000	2,032	0
Fox River Board Walk	0	337,594	0	0	0
TOTAL EXPENDITURES	2,565,000	1,565,928	4,235,000	469,029	6,272,600
OTHER FINANCING SOURCES					
Proceeds of General Obligation Notes	0	934,500	4,235,000	2,285,000	2,510,000
Transferred from Special Assessment Fund	0	58,583	0	50,000	50,000
Transferred from Capital Project Fund	0	0	0	0	580,000
TOTAL OTHER FINANCING SOURCES	0	993,083	4,235,000	2,335,000	3,140,000
EXCESS (DEFICIT) OF REV. & OTHER FINANC- ING SOURCES OVER EXPENDITURES	(2,564,000)	1,043,179	800	1,940,089	(3,012,600)

Cash Balance at December 31, 2021	1,387,422		
Cash Balance at December 31, 2022		3,327,511	
Cash Balance at December 31, 2023			314,911

CITY OF KAUKAUNA

2023 Budget

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

DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
REVENUE					
State Gants	0	0	0	0	0
Other Revenue	0	0	0	0	0
Interest	10,000	546	1,500	10,317	10,000
Sale of Municipal Land	0	0	0	646,531	300,000
TOTAL REVENUE	10,000	546	1,500	656,848	310,000
EXPENDITURES					
Fire/Public Works Maint Building	0	0	0	0	0
Fire/Public Works Maint Miscellaneous	0	0	0	0	0
Municipal Building Miscellaneous	0	0	0	12,300	14,000
Municipal Building Buildings	0	0	0	0	0
Police Department Miscellaneous	0	0	0	0	0
Police Department Buildings	0	0	0	0	0
Fire Department Miscellaneous	0	0	0	0	0
Fire Department Building	0	0	0	0	0
Street Signs & Markers Building	0	25,065	0	0	0
Street Signs & Markers Miscellaneous	0	0	700,000	450,000	215,000
Traffic Controls Buildings	0	0	0	0	0
Traffic Controls Miscellaneous	85,000	9,697	0	201	30,000
Bridge Maintenance Building	0	0	0	0	0
Bridge Maintenance Miscellaneous	0	0	0	0	0
Public Library Miscellaneous	0	0	0	0	0
Public Library Buildings	0	0	64,000	0	79,000
Grignon Mansion Building	0	0	0	0	0
Grignon Mansion Miscellaneous	0	0	0	0	0
Community Center Building	0	0	0	0	0
Community Center Miscellaneous	0	0	0	0	0
Swimming Pool Building	0	0	0	0	0
Swimming Pool Miscellaneous	0	0	0	0	0
Athletic Field Building	0	0	0	0	0
Athletic Field Miscellaneous	0	0	0	0	0
1000 Island Center Miscellaneous	0	0	0	0	0
1000 Island Center Buildings	0	0	0	0	0
TOTAL EXPENDITURES	85,000	34,762	764,000	462,501	338,000
OTHER FINANCING SOURCES					
Proceeds of General Obligation Notes	0	460,000	664,000	64,000	29,000
Transferred from Other Funds	0	0	0	12,500	0
TOTAL OTHER FINANCING SOURCES	0	460,000	664,000	76,500	29,000
OTHER FINANCING USES					
Transfer to Capital Project Fund	0	0	0	58,630	580,000
TOTAL OTHER FINANCING USES	0	0	0	58,630	580,000
EXCESS (DEFICIT) OF REV. & OTHER FINANCING SOURCES OVER EXPENDITURES	(75,000)	425,784	(98,500)	212,217	(579,000)

Cash Balance at December 31, 2021

744,057

Cash Balance at December 31, 2022

956,274

Cash Balance at December 31, 2023

377,274

CITY OF KAUKAUNA

updated 9/28/2022

CAPITAL PROJECTS 2023-2027

YEAR	Fund	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	SUBDIVISION FEE FUND	OTHER
2023		EQUIPMENT							
	421 - Equipment	Purchase 3/4 ton (new fleet)	\$53,000	\$53,000					
	421 - Equipment	Replace 2008 2 1/2 Ton Dump Truck (Fleet #213)	\$205,000	\$205,000					
	421 - Equipment	Fire SCBA Harness, Bottle, and Mask Replacements	\$90,000	\$90,000					
	421 - Equipment	Fire Response/Command Vehicle	\$85,000	\$17,000					\$68,000
2023*		SANITARY SEWER*							
	602 - Sanitary	Kenneth Avenue Area (Phase 3 of 3, Klien to Kenneth/3rd)	\$400,000		\$75,000		\$325,000		
	602 - Sanitary	Reaume Avenue Area (4th, 5th, Hendricks)	\$800,000		\$200,000		\$600,000		
	602 - Sanitary	CE Lift Station Interceptor to KHS	\$300,000				\$300,000		
	602 - Sanitary	Manhole Lining/Repair	\$25,000				\$25,000		
2023		PARK & POOL IMPROVEMENTS							
	422- Parks and Pools	Park Pavillion Maintenance/Updates - Riverside Park Roof	\$30,000	\$30,000					
	422- Parks and Pools	Pool Reconstruction	\$6,000,000	\$5,000,000					\$4,000,000
	422- Parks and Pools	New Flooring in Nature Center	\$15,000	\$15,000					
	422- Parks and Pools	New Siding on Nature Center	\$65,000	\$65,000					
	422- Parks and Pools	Plazas 1st & 2nd Street Ally	\$450,000	\$375,000					\$75,000
	422- Parks and Pools	Municipal Tree Replacement / Reforestation - EAB	\$50,000	\$25,000					\$25,000
2023*		STORM SEWER*							
	601 - Storm	Pool Road and Parking Lot	\$80,000			\$80,000			
	601 - Storm	Quinney / Metoxen Street Area 1 of 2	\$450,000		\$50,000	\$400,000			
	601 - Storm	Schultheis/Oak Street Storm Sewer	\$65,000		\$15,000	\$50,000			
	601 - Storm	Company Woods Pond	\$200,000			\$120,000			\$80,000
	601 - Storm	Parallel 36" Storm in Linda Ct and Thelen Ave	\$600,000			\$600,000			
	601 - Storm	Erosion Control / Remediation - Shoreline/Outfalls/Streambank	\$35,000			\$35,000			

* Funds were borrowed in prior year

CITY OF KAUKAUNA

updated 9/28/2022

CAPITAL PROJECTS 2023-2027

YEAR	Fund	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	SUBDIVISION FEE FUND	OTHER
2023		STREET PAVING							
		New Concrete Streets							
	420 - Streets and Sidewalk	White Dove, White Birch, Boxer, Greyhound	\$1,600,000	\$1,000,000	\$600,000				
		Reconstruction							
	420 - Streets and Sidewalk	Quinney/Metoxen Street Area Phase 1	\$1,300,000	\$500,000	\$700,000				
	420 - Streets and Sidewalk	Concrete Street Patch Program	\$500,000	\$500,000					
	420 - Streets and Sidewalk	Schultheis Street/Oak Street	\$300,000	\$200,000	\$100,000				
	420 - Streets and Sidewalk	Loderbauer Rd Urbanization	\$250,000	\$200,000	\$50,000				
	420 - Streets and Sidewalk	Canal Street	\$350,000	\$180,000	\$50,000				\$117,000
	420 - Streets and Sidewalk	Alley Reconstruction (Downtown)	\$350,000	\$200,000	\$150,000				
	420 - Streets and Sidewalk	Bridge Epoxy Overlays - LAwe and Island	\$40,000	\$40,000					
2023		SIDEWALKS							
2023		MISCELLANEOUS							
	423 – Bldgs & Misc	Library Confernce Room Technology Replacement	\$15,000	\$15,000					
	468 - TIF #8	Dreamville Kaukauna (Apartments) Additional Incentives	\$2,455,000	\$2,455,000					\$2,455,000
	468 - TIF #8	Library	\$600,000	\$600,000					\$600,000
		TOTAL	\$17,758,000	\$11,765,000	\$1,990,000	\$1,285,000	\$1,250,000	\$0	\$7,420,000

* Funds were borrowed in prior year

CITY OF KAUKAUNA

updated 9/28/2022

CAPITAL PROJECTS 2023-2027

YEAR	Fund	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	SUBDIVISION FEE FUND	OTHER
2024		EQUIPMENT							
	421 - Equipment	Replace Deweze hill mower	\$48,000	\$48,000					
	421 - Equipment	Replace 1991 John Deere Grader #21	\$400,000	\$400,000					
	421 - Equipment	Athletic Field Groomer (new fleet)	\$26,000	\$26,000					
	421 - Equipment	Replace 2008 Skid Steer Loader (Fleet #30)	\$40,000	\$40,000					
	421 - Equipment	Code Enforcement Truck - EV	\$60,000	\$60,000					
	421 - Equipment	Platform Ladder Truck	\$1,700,000	\$1,700,000					
	421 - Equipment	Election Badger Book	\$40,000	\$0					\$40,000
	421 - Equipment	Replace 2000 Pick Up Truck #19 with EV - Environmental Center	\$60,000	\$60,000					
2024		PARK & POOL IMPROVEMENTS							
	422- Parks and Pools	Park Pavillion Updates - Park TBD	\$400,000	\$250,000					\$150,000
2024		STORM SEWER*							
	601 - Storm	Quinney/Metoxen Street Area Phase 2	\$400,000		\$50,000	\$350,000			
	601 - Storm	Mini Storm Sewer - East 19th Street	\$150,000		\$50,000	\$100,000			
	601 - Storm	Badger Road Pond	\$350,000			\$350,000			
	601 - Storm	Glenview Avenue Storm Sewer	\$350,000			\$350,000			
	601 - Storm	Erosion Control / Remediation - Shoreline/Outfalls/Streambank	\$35,000			\$35,000			
2024		SANITARY SEWER*							
	602- Sanitary	River Street Sanitary Sewer and Easement	\$150,000		\$10,000		\$140,000		
	602- Sanitary	Thilmany Interceptor	\$90,000		\$10,000		\$80,000		
	602- Sanitary	Kenneth Avenue/3rd Street	\$600,000		\$100,000		\$500,000		
	602- Sanitary	Kaukauna Street Area Relay (Kaukauna, Brothers, Division, Oviatt)	\$1,300,000		\$200,000		\$1,100,000		
2024		STREET PAVING							
		New Concrete Streets							
	420 - Streets and Sidewalk	South Weiler Road, Campfire Court, Antelope, White Wolf	\$1,300,000	\$600,000	\$700,000				
		Reconstruction							
	420 - Streets and Sidewalk	Quinney/Metoxen Street Area Phase 2	\$1,500,000	\$750,000	\$750,000				
	420 - Streets and Sidewalk	Pool Road and Parking Lot	\$225,000	\$225,000					
	420 - Streets and Sidewalk	3rd Avenue & Kenneth Avenue (3rd to 10th)	\$2,600,000	\$1,900,000	\$700,000				
2024		SIDEWALKS							
	420 - Streets and Sidewalk	Replace Defective Walks	\$200,000	\$25,000	\$175,000				
2024		MISCELLANEOUS							
	423 – Bldgs & Misc	Library Offices	\$100,000	\$100,000					
	423 – Bldgs & Misc	Rail Crossing Quiet Zone Project	TBD	TBD					
		TOTAL	\$12,124,000	\$6,184,000	\$2,745,000	\$1,185,000	\$1,820,000	\$0	\$190,000

* Funds were borrowed in prior year

CITY OF KAUKAUNA

updated 9/28/2022

CAPITAL PROJECTS 2023-2027

YEAR	Fund	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	SUBDIVISION FEE FUND	OTHER
2025		EQUIPMENT							
	421 - Equipment	Replace 2009 Chevy Silverado 2500 4x4, Emerg. Equip	\$74,000	\$74,000					
	421 - Equipment	Replace 1995 Grader with Wing (Fleet #20)	\$400,000	\$400,000					
	421 - Equipment	Replace 2012 Chevy 1 Ton Dump (Truck 9) With Plow	\$65,000	\$65,000					
	421 - Equipment	Replace 2008 2 1/2 Ton Dump Truck (Fleet #212)	\$168,000	\$168,000					
	421 - Equipment	Replace 2014 Peterbilt Garbage Truck (228)	\$300,000	\$300,000					
	421 - Equipment	Replace 2009 Pick Up Truck (Fleet #14) - Engineering	\$40,000	\$40,000					
	421 - Equipment	Ambulance Cot	\$25,000	\$25,000					
	421 - Equipment	Power Load System (Fire Department)	\$34,100	\$34,100					
2025		PARK & POOL IMPROVEMENTS							
	422- Parks and Pools	Kakalin Trail Extension (TIF 8)	\$50,000	\$50,000					
	422- Parks and Pools	Wisconsin Ave Switch Back Trail	\$150,000	\$150,000					
	422- Parks and Pools	Dog Park updates/upgrades (trees, restrooms, wash station)	\$350,000	\$340,000					\$10,000 grant
	422- Parks and Pools	Playground Update -Strassburg	\$300,000	\$300,000					
2025		STORM SEWER							
	601 - Storm	Washington, Florence, Plank	\$300,000		\$75,000	\$225,000			
	601 - Storm	Erosion Control / Remediation - Shoreline/Outfalls/Streambank	\$35,000			\$35,000			
	601 - Storm	Riverview Stormwater Detention	\$2,000,000			\$1,400,000			\$600,000
2025		SANITARY SEWER							
	602- Sanitary	Desnoyer Street Area Utility Relay (Seymour, Ducharme, Blackwell, Desnoyer)	\$1,250,000		\$200,000		\$1,050,000		
2025		STREET PAVING							
		New Concrete Streets							
	420 - Streets and Sidewalk	Ridgecrest Drive, Nikki Lane	\$700,000	\$250,000	\$467,000				
		Reconstruction							
	420 - Streets and Sidewalk	Washington, Florence, Plank, Lower Thilmany	\$1,300,000	\$650,000	\$650,000				
	420 - Streets and Sidewalk	River Street/Parking Area	\$450,000	\$400,000	\$50,000				
	420 - Streets and Sidewalk	Central Park Road	\$60,000	\$30,000					\$30,000
	420 - Streets and Sidewalk	High Street (700')	\$150,000	\$75,000	\$75,000				
	420 - Streets and Sidewalk	I-41 Corridor Bridges	\$100,000	\$100,000					
2025		MISCELLANEOUS							
	423 - Buildings and Misc	Library workroom redesign and sorting machine	\$55,000	\$55,000					
	423 - Buildings and Misc	Replace Video Surveillance Cameras	\$50,000	\$50,000					
		TOTAL	\$8,406,100	\$3,556,100	\$1,517,000	\$1,660,000	\$1,050,000	\$0	\$630,000

* Funds were borrowed in prior year

CITY OF KAUKAUNA

updated 9/28/2022

CAPITAL PROJECTS 2023-2027

YEAR	Fund	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	SUBDIVISION FEE FUND	OTHER
2026		EQUIPMENT							
	421 - Equipment	Replace 2003 Pierce Fire Engine	\$935,000	\$935,000					
	421 - Equipment	Replace 2011 John Deere Gator (118)	\$20,000	\$20,000					
	421 - Equipment	Replace 2001 Snow Go Snow Blower							
	421 - Equipment	Replace 2014 F350 4x4 Dump (Truck 8)	\$65,000	\$65,000					
	421 - Equipment	Replace 2012 GMC Sierra (Truck 3)	\$35,000	\$35,000					
	421 - Equipment	2010 Elgin Pelican Street Sweeper (25)							
2026		PARK & POOL IMPROVEMENTS							
	422- Parks and Pools	Red Hills Trail to 1000 Islands/OCC	\$800,000	\$700,000					\$100,000
	422- Parks and Pools	Park Upgrades (Pavilion TBD which park)	\$400,000	\$400,000					
	422- Parks and Pools	Grignon Mansion Project	\$600,000	\$300,000					\$300,000 grant
2026		STORM SEWER							
	601 - Storm	Erosion Control / Remediation - Shoreline/Outfalls/Streambank	\$35,000			\$35,000			
2026		SANITARY SEWER							
	602- Sanitary	Industrial Park Sanitary Sewer	\$1,600,000			\$1,600,000			
	602- Sanitary	Diedrich Street Area Utility Relay (Jefferson, Black, Diedrich, Margaret, Maria, Idlewild)	\$750,000	\$650,000	\$100,000				
2026		STREET PAVING							
		New Concrete Streets							
	420 - Streets and Sidewalk	Antelope & Bear Paw (?)	\$900,000	\$300,000	\$600,000				
		Reconstruction							
	420 - Streets and Sidewalk	9th Street (Brill To Crooks)	\$2,000,000	\$1,100,000	\$900,000				
	420 - Streets and Sidewalk	Brill Street (7th to 9th)	\$400,000	\$250,000	\$150,000				
2026		SIDEWALKS							
	420 - Streets and Sidewalk	Replace Defective Walks	\$200,000	\$25,000	\$175,000				
2026		MISCELLANEOUS							
	423 - Buildings and Misc	Replace Library Playmat	\$15,000	\$15,000					
		TOTAL	\$8,755,000	\$4,795,000	\$1,925,000	\$1,635,000	\$0	\$0	\$100,000

* Funds were borrowed in prior year

CITY OF KAUKAUNA

updated 9/28/2022

CAPITAL PROJECTS 2023-2027

YEAR	Fund	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	SUBDIVISION FEE FUND	OTHER
2027		EQUIPMENT							
	421 - Equipment	Replace 2012 Chevy Silverado 1500 (Truck 10)	\$35,000	\$35,000					
	421 - Equipment	Replace 2007 International Workstar 7300 (Truck 216)	\$205,000	\$205,000					
	421 - Equipment	Replace 2007 International Workstar 7300 (Truck 217)	\$205,000	\$205,000					
	421 - Equipment	Replace 2012 Volvo Loader L90C (Tractor 22)							
	421 - Equipment	Replace 2012 Chevy Silverado 1500 4 X 4 (Engineering)	\$40,000	\$40,000					
	421 - Equipment	Library Book Mobile	\$205,000						
2027		MUNICIPAL BUILDINGS/STRUCTURES							
	423 - Bldgs & Misc								
2027		SANITARY SEWER							
	602- Sanitary	Sullivan Avenue Area Utility Relay Phase 1 (Sullivan, Kenneth, 11th, 12th, 13th)	\$925,000		\$200,000		\$725,000		
	602 - Sanitary	Cleveland Avenue, E 8th, 9th	\$200,000		\$50,000		\$150,000		
2027		PARK & POOL IMPROVEMENTS							
	422- Parks and Pools	Park Upgrades (Playground equipment TBD which park)	\$350,000		\$350,000				
	422- Parks and Pools	Bicycle Check Out Hub	\$100,000						
2027		STORM SEWER							
	601 - Storm	Kenneth Avenue Area Reconstruction Phase 2 (2022 Utility Work)	\$400,000		\$100,000	\$300,000			
	601 - Storm	Pond/Stream Bank Restoration	\$45,000			\$45,000			
2027		STREET PAVING							
		New Concrete Streets							
	420 - Streets and Sidewalk								
		Reconstruction							
	420 - Streets and Sidewalk	Kenneth Avenue Area Reconstruction Phase 2 (2022 Utility Work)	\$5,000,000		\$3,500,000				
	420 - Streets and Sidewalk								
2027		SIDEWALKS							
	420 - Streets and Sidewalk	Replace Defective Walks	\$200,000	\$25,000	\$175,000				
2027		MISCELLANEOUS							
	423 - Buildings and Misc	Connect Kaukauna's Fiber Network to Wisnet's Appleton POP	\$300,000	\$300,000					
	423 - Buildings and Misc	Broadband light poles at key roads exiting the city to include cameras.	\$200,000	\$200,000					
		TOTAL	\$7,965,000	\$1,010,000	\$4,375,000	\$345,000	\$875,000	\$0	\$0

* Funds were borrowed in prior year



CITY OF KAUKAUNA**2023 BUDGET***DIVISION: GENERAL GOVERNMENT**DEPARTMENT: ASSESSMENT****MISSION STATEMENT***

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

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

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

This service is currently contracted through Bowmar Appraisal.

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: GENERAL GOVERNMENT

DEPT: 51505

DEPARTMENT: ASSESSMENT

OBJECT CODE	DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	0	0	0	0	0
5104	Temporary Payroll	150	300	150	150	150
Fringe Benefits						
5154	Social Security	2	0	2	0	0
5163	Workers Compensation	0	0	0	0	0
TOTAL PERSONNEL SERVICES		152	300	152	150	150
NON-PERSONNEL SERVICES						
Purchased Services						
5325	Contractual Services	75,000	103,037	59,550	52,537	48,000
Supplies						
5401	Office Supplies	0	26	0	0	0
TOTAL NON-PERSONNEL SERVICES		75,000	103,063	59,550	52,537	48,000
OUTLAY						
5804	Office Equipment	0	0	0	0	0
TOTAL OUTLAY		0	0	0	0	0
TOTAL ASSESSMENT		75,152	103,363	59,702	52,687	48,150

CITY OF KAUKAUNA**2023 BUDGET***DIVISION: GENERAL GOVERNMENT**DEPARTMENT: AUDITING SERVICES****MISSION STATEMENT***

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

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: GENERAL GOVERNMENT

DEPT: 51515

DEPARTMENT: AUDITING SERVICES

					2022	
OBJECT		2021	2021	2022	ESTIMATED	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5325	Contractual Services	25,500	28,830	28,000	18,981	28,000
TOTAL NON-PERSONNEL SERVICES		25,500	28,830	28,000	18,981	28,000
TOTAL AUDITING SERVICES		25,500	28,830	28,000	18,981	28,000

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: CITY ATTORNEY

MISSION STATEMENT

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

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: GENERAL GOVERNMENT

DEPT: 51305

DEPARTMENT: CITY ATTORNEY

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	92,408	87,952	91,761	90,839	99,824
5119	Longevity Pay	0	18	30	30	48
Fringe Benefits						
5151	Retirement Plan	6,801	6,764	6,748	8,830	10,274
5152	Residency	0	0	0	0	0
5154	Social Security	8,159	7,910	8,407	10,393	11,559
5157	Group Health Insurance	24,035	23,982	23,401	23,401	24,088
5160	Group Life Insurance	322	306	321	344	361
5163	Workers Compensation	176	225	174	258	257
5166	Unemployment Insurance	0	0	0	0	0
TOTAL PERSONNEL SERVICES		131,901	127,156	130,842	134,095	146,411
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	0	99	0	0	300
5208	Travel - City Business	1,000	10	1,000	197	1,000
5211	Education & Memberships	500	689	500	501	500
Purchased Services						
5303	Communications	200	300	300	300	300
5315	Maintenance - Office Equipment	0	0	0	0	0
5325	Contractual Services	3,000	5,042	3,000	25	4,500
5328	Advertising	0	0	0	0	500
Supplies						
5401	Office Supplies	300	1,015	300	14	300
5431	Postage	20	0	20	0	0
TOTAL NON-PERSONNEL SERVICES		5,020	7,155	5,120	1,037	7,400
OUTLAY						
5804	Office Equipment	0	0	0	1,741	0
TOTAL OUTLAY		0	0	0	1,741	0
TOTAL CITY ATTORNEY		136,921	134,311	135,962	136,873	153,811

CITY OF KAUKAUNA**2023 BUDGET***DIVISION: GENERAL GOVERNMENT**DEPARTMENT: CITY ATTORNEY*

<i>TITLE OF POSITION</i>	<i>NUMBER OF FULL-TIME EQUIVALENTS</i>		<i>2022 BUDGET</i>	<i>2022 ESTIMATED ACTUAL</i>	<i>2023 PROPOSED BUDGET</i>
	<i>2022</i>	<i>2023</i>			
City Attorney	0.75	0.75	103,823	103,823	107,976
Paralegal	0.50	0.75	32,029	32,029	43,118
Kaukauna Utility Allocation			(44,091)	(45,013)	(51,270)
TOTAL	1.25	1.50	91,761	90,839	99,824



CITY OF KAUKAUNA

2023 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: CLERK

MISSION STATEMENT

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

2022 Goals and Objectives

- Prepare numerous agendas and recording of minutes, resolutions, and ordinances.
- Issue various licenses and permits.
- Maintain City records
- Administer oaths of office
- Meet Legal Advertising deadlines
- Meet Posting requirements

2022 Accomplishments

- Prepared numerous agendas and recording of minutes, resolutions, and ordinances.
- Issued various licenses and permits.
- Maintained City records.
- Administered oaths of office.
- Met legal advertising deadlines.
- Met posting requirements.

2023 Goals and Objectives

- Prepare numerous agendas and recording of minutes, resolutions, and ordinances.
- Issue various licenses and permits.
- Maintain City records
- Administer oaths of office
- Meet Legal Advertising deadlines
- Meet Posting requirements

Service Efforts:

ITEM	AS OF 12/31/20	AS OF 12/31/21	AS OF 06/30/22
# of council meetings	24	24	12
# of resolutions processed	29	29	35
# of ordinances processed	21	28	13
# of licenses issued	208	210	105
# of dog licenses issued	1019	657	476

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: GENERAL GOVERNMENT

DEPT: 51420

DEPARTMENT: CLERK

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	141,396	146,297	151,759	151,759	159,300
5107	Overtime Pay	0	0	0	0	0
5119	Longevity Pay	620	620	660	660	675
Fringe Benefits						
5151	Retirement Plan	7,877	8,089	8,072	8,072	8,838
5152	Residency	4,091	4,152	4,233	4,233	4,402
5154	Social Security	10,864	10,044	9,900	9,900	10,368
5157	Group Health Insurance	24,035	23,982	23,401	23,401	24,088
5160	Group Life Insurance	213	273	287	295	310
5163	Workers Compensation	2,554	2,471	2,564	2,616	2,494
TOTAL PERSONNEL SERVICES		191,650	195,927	200,876	200,936	210,475
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	800	45	800	0	800
5208	Travel - City Business	900	398	900	600	900
5211	Education & Memberships	700	649	700	150	700
Purchased Services						
5317	Short/Over Cash Receipts	0	19	0	(6)	0
5325	Contractual Services	11,250	12,253	22,000	15,478	17,000
5328	Advertising	10,000	1,778	3,000	10,000	10,000
5334	Printing Expense	0	7,172	10,000	0	0
5392	Uncollected Taxes	0	0	0	0	0
Supplies						
5401	Office Supplies	2,000	1,202	2,000	2,000	2,000
5402	Desktop Printing Expense	0	0	0	0	0
5422	Data Processing Supplies	500	0	500	0	500
5431	Postage	0	30	3,200	10	0
5497	Bank & Credit Card Fees	5,000	25,683	9,000	23,434	22,000
5499	Miscellaneous	3,000	221	1,000	(60)	1,000
TOTAL NON-PERSONNEL SERVICES		34,150	49,449	53,100	51,606	54,900
OUTLAY						
5804	Office Equipment	0	0	0	0	0
TOTAL OUTLAY		0	0	0	0	0
TOTAL CLERK		225,800	245,376	253,976	252,542	265,375

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: CLERK

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2022 BUDGET	2022 ESTIMATED ACTUAL	2023 PROPOSED BUDGET
	2022	2023			
Clerk	1.00	1.00	70,548	70,548	73,370
Accounting Specialist (AP)	1.00	1.00	53,630	53,630	56,602
Accounting Specialist (AR)	0.50	0.50	27,581	27,581	29,328
TOTAL	2.50	2.50	151,759	151,759	159,300



CITY OF KAUKAUNA**2023 BUDGET***DIVISION: GENERAL GOVERNMENT**DEPARTMENT: POLICE AND FIRE COMMISSIONERS****MISSION STATEMENT***

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

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

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: GENERAL GOVERNMENT

DEPT: 51110

DEPARTMENT: COMMISSIONERS

OBJECT CODE	DESCRIPTION	2021	2021	2022	2022	2023
		BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	4,500	4,500	4,500	4,500	4,500
Fringe Benefits						
5154	Social Security	65	65	65	65	65
5163	Workers Compensation	9	8	9	9	8
TOTAL PERSONNEL SERVICES		4,574	4,573	4,574	4,574	4,573
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	0	0	0	0	0
5211	Education & Memberships	0	0	0	0	0
5215	Expense Allowance	0	0	0	0	0
TOTAL NON-PERSONNEL SERVICES		0	0	0	0	0
TOTAL COMMISSIONERS		4,574	4,573	4,574	4,574	4,573

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: COMMISSIONERS

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2022 BUDGET	2022 ESTIMATED ACTUAL	2023 PROPOSED BUDGET
	2022	2023			
Police & Fire Commissioner	**	**	900	900	900
Police & Fire Commissioner	**	**	900	900	900
Police & Fire Commissioner	**	**	900	900	900
Police & Fire Commissioner	**	**	900	900	900
Police & Fire Commissioner	**	**	900	900	900
TOTAL	0.00	0.00	4,500	4,500	4,500

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



CITY OF KAUKAUNA

2023 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: COMMON COUNCIL

MISSION STATEMENT

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

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

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

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

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

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

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

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

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

The Council will promote the community both within and outside.

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: GENERAL GOVERNMENT

DEPT: 51105

DEPARTMENT: COMMON COUNCIL

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	34,320	33,620	34,320	34,320	41,040
Fringe Benefits						
5154	Social Security	498	531	498	498	595
5163	Workers Compensation	65	193	65	204	221
5166	Unemployment Insurance	0	0	0	0	0
TOTAL PERSONNEL SERVICES		34,883	34,344	34,883	35,022	41,856
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	2,500	635	2,500	1,960	2,000
5208	Travel - City Business	700	0	0	240	1,500
5211	Education & Memberships	4,200	4,261	4,200	4,668	5,020
Supplies						
5499	Miscellaneous	0	375	0	22	50
TOTAL NON-PERSONNEL SERVICES		7,400	5,271	6,700	6,890	8,570
TOTAL COMMON COUNCIL		42,283	39,615	41,583	41,912	50,426

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: COMMON COUNCIL

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2022 BUDGET	2022 ESTIMATED ACTUAL	2023 PROPOSED BUDGET
	2022	2023			
Alderman	**	**	4,920	4,920	6,040
Alderman	**	**	4,200	4,200	5,000
Alderman	**	**	4,200	4,200	5,000
Alderman	**	**	4,200	4,200	5,000
Alderman	**	**	4,200	4,200	5,000
Alderman	**	**	4,200	4,200	5,000
Alderman	**	**	4,200	4,200	5,000
Alderman	**	**	4,200	4,200	5,000
TOTAL	0.00	0.00	34,320	34,320	41,040



CITY OF KAUKAUNA

2023 BUDGET

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: COMMUNITY ENRICHMENT

MISSION STATEMENT

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

2022 Goals

- Continue to build meaningful community relationships in order to grow sponsorships and revenue sources for the Live! From Hydro Park concert series and Kaukauna Farmers Market.
- Work with the Mayor's office to explore new municipal programs and events that highlight Kaukauna's parks and public spaces.
- Work with Grignon Mansion, 1000 Islands Environmental Center, Kaukauna Public Library and Kaukauna Recreation Department to cross-promote events and programs in the community.

2022 Accomplishments

- Added additional activities, vendors, food trucks at Live! From Hydro Park Music Series.
- Began working with Streets/Parks Department, Fire Department, Police Department, Clerk Office, & Recreation Department on implementing a new Special Event Application process.
- Began working on creating a mutual agreement with Community Sport Clubs/Organizations.
- Offered additional Special Events to the Community.
- Continue to evaluate Grignon Mansion programming/events.

2023 Goals

- Complete a new Special Event Application process for external community groups.
- Add additional Special Events for the Community.
- Continue to evaluate Park Pavillion and Park Playground renovations.
- Begin working on Park Master Plan (Last one was completed in 2019).
- Continue to evaluate Community Enrichment Coordinator, Recreation Program Manager & Office Assistant job descriptions and duties.

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: GENERAL GOVERNMENT

DEPT: 51411

DEPARTMENT: COMMUNITY ENRICHMENT

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	0	0	85,669	71,669	99,532
5104	Temporary Payroll	18,285	1,916	19,308	3,123	28,041
5119	Longevity Pay	0	0	0	0	0
Fringe Benefits						
5151	Retirement Plan	0	0	5,568	4,658	6,768
5152	Residency	0	0	5,140	0	0
5154	Social Security	1,399	28	6,834	5,528	8,021
5157	Group Health Insurance	0	0	17,751	0	24,088
5160	Group Life Insurance	0	0	90	77	111
5163	Workers Compensation	660	70	3,664	2,610	4,082
TOTAL PERSONNEL SERVICES		20,344	2,013	144,024	87,665	170,643
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	300	0	300	0	300
5208	Travel - City Business	60	0	50	0	50
5211	Education & Memberships	75	0	50	0	50
Purchased Services						
5303	Communications	0	0	0	0	0
5325	Contractual Services	500	0	0	11,360	0
5334	Printing Expense	200	88	350	0	200
5340	Rent - Equipment	200	0	200	0	200
5922	Farmers Market Expenses	1,000	2,963	1,000	2,600	2,000
5923	Hydro Live Expenses	40,000	53,742	45,000	52,000	48,000
5924	Fox Firecracker 5K	2,000	1,242	5,000	1,000	1,500
Supplies						
5401	Office Supplies	100	0	100	34	100
5402	Desktop Printing Expense	100	0	100	0	100
TOTAL NON-PERSONNEL SERVICES		44,535	58,034	52,150	66,994	52,500
OUTLAY						
5804	Office Equipment	400	0	0	0	0
TOTAL OUTLAY		400	0	0	0	0
TOTAL COMMUNITY ENRICHMENT		65,279	60,048	196,174	154,659	223,143

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: COMMUNITY ENRICHMENT

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2022 BUDGET	2022 ESTIMATED ACTUAL	2023 PROPOSED BUDGET
	2022	2023			
Community Enrichment Director	1.00	1.00	85,669	71,669	99,532
TOTAL	1.00	1.00	85,669	71,669	99,532



CITY OF KAUKAUNA

2023 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: ELECTION

MISSION STATEMENT

Administration of elections per State Statutes.

2022 Goals and Objectives

Conduct two elections in 2021 and four in 2022. Ongoing training for election officials and staff.
Continue to use the Council Chambers and Community Room as polling places.

2022 Accomplishments

Conducted two elections in 2021 and four in 2022. Ongoing training for election officials and staff.
Continue to use the Community Room and Council Chambers as polling places.

2023 Goals and Objectives

Conduct four elections in 2022 and two in 2023. Ongoing training for election officials and staff.
Continue to use the Community Room and Council Chambers as polling places.

Service Efforts:

ELECTION	NO. OF REGISTERED VOTERS	ELECTION DAY CHANGES
Primary – 2/15/21	10,391	7
Spring – 4/6/21	10,375	11
Primary – 2/15/22	9,744	38
Spring – 4/5/22	9,739	33
Partisan Primary – 8/9/22	9,750	100
General Election – 11/8/22		

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: GENERAL GOVERNMENT

DEPT: 51425

DEPARTMENT: ELECTIONS

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	1,000	623	1,000	1,415	1,000
5104	Temporary Payroll	16,000	6,065	16,000	15,310	16,000
Fringe Benefits						
5151	Retirement Plan	68	0	0	0	0
5154	Social Security	77	103	309	108	77
5163	Workers Compensation	32	10	32	0	0
5166	Unemployment Insurance	0	0	0	0	0
TOTAL PERSONNEL SERVICES		17,177	6,802	17,341	16,833	17,077
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	200	0	200	0	200
5208	Travel - City Business	100	0	100	0	100
Purchased Services						
5325	Contractual Services	2,100	240	4,500	4,500	2,100
5334	Printing Expense	4,000	1,788	6,000	6,000	4,000
Supplies						
5401	Office Supplies	4,000	863	5,000	5,000	4,000
5431	Postage	500	0	4,000	4,000	3,000
5499	Miscellaneous	250	0	250	250	250
TOTAL NON-PERSONNEL SERVICES		11,150	2,891	20,050	19,750	13,650
OUTLAY						
5804	Office Equipment	0	0	2,000	0	2,000
5807	Machinery, Tools & Instruments	0	0	0	0	0
TOTAL OUTLAY		0	0	2,000	0	2,000
TOTAL ELECTIONS		28,327	9,693	39,391	36,583	32,727

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: FINANCE

MISSION STATEMENT

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

2022 Goals and Objectives

Continue to document procedures between Clerk and Finance office that streamlines processes and formulates responsibilities for staff and areas.

Finalize the 5-year operating and people plan that includes the new department managers and their goals. Present to Finance and Personnel committee for feedback. Establish bi-annual update meeting/process

Implement automated Accounts Payable process that will save city time and money. Through this process it will give access to other department manager's accounts and invoices for reference

Administer the spending plan of the American Rescue Plan Act Funds as well as establish a spend tracker. File all necessary reports to meet Federal Government regulation for these funds.

Migrate our Accounting system to a cloud base solution. Implement monthly reporting and data analysis.

2022 Accomplishments

Administered the spending plan of the American Rescue Plan Act Funds as well as establish a spend tracker. Filed all necessary reports to meet Federal Government regulation for these funds.

Implement automated Accounts Payable process that will save city time and money. This automating gains efficient for all involved from paying the invoice to referencing the digital version later.

Developed the 5-year operating and people plan that includes the new department managers and their goals.

Administered the bond issuance for the 2022 Capital Borrowing, month end close process, and 2022 Budget process.

Assessed the Storm Water and Sanitary Utilities Rates and developed a plan to get the rates to a level that will support the necessary borrowing for capital improvement.

Continued to work with a new developer on the uptown site on twin apartment complexes to develop a incentive package that works for the Developer and City Tax Increment District (TID)

2023 Goals and Objectives

Implement a web-based policy and procedure space within the Finance and Clerk area. Revisit how staff documents these procedures and how often they get updated.

Migrate current accounting software to a cloud base platform. In the process review other options to ensure we have the best fit for our operation, reporting, and data analysis needs.

Further define the 5-year People & Operating plan (POP) process. Hold one working session to kick off the strategic planning efforts of the City.

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: GENERAL GOVERNMENT

DEPT: 51510

DEPARTMENT: FINANCE

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	229,378	218,193	237,798	221,580	207,875
5107	Overtime Pay	0	0	0	0	0
5119	Longevity Pay	480	480	515	305	180
Fringe Benefits						
5151	Retirement Plan	15,515	14,687	15,490	14,423	14,148
5152	Residency	0	0	0	6,608	9,012
5154	Social Security	17,584	15,901	18,231	16,974	15,916
5157	Group Health Insurance	70,203	64,516	46,005	46,669	48,175
5160	Group Life Insurance	394	399	419	308	203
5163	Workers Compensation	437	370	453	377	354
TOTAL PERSONNEL SERVICES		333,991	314,546	318,911	307,244	295,863
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	2,500	0	2,500	0	2,500
5208	Travel - City Business	600	82	600	270	600
5211	Education & Memberships	700	801	700	265	700
Purchased Services						
5303	Communications	480	623	660	660	660
5325	Contractual Services	102,000	87,079	110,600	71,442	129,500
5332	Shared Services	(35,159)	(33,596)	(38,649)	(38,649)	(37,506)
5334	Printing Expense	700	1,108	1,655	1,385	1,000
Supplies						
5401	Office Supplies	600	1,128	200	200	300
5402	Desktop Printing Expense	200	0	200	0	200
5422	Data Processing Supplies	0	0	100	0	0
5423	Filing Fees	50	0	50	0	0
TOTAL NON-PERSONNEL SERVICES		72,672	57,225	78,616	35,573	97,954
OUTLAY						
	KITD User Fees	0	0	0	0	0
	KITD Infrastructure Mtnce/Replace	0	0	0	0	0
5804	Office Equipment	0	400	0	0	0
TOTAL OUTLAY		0	400	0	0	0
TOTAL FINANCE		406,662	372,171	397,527	342,817	393,817

CITY OF KAUKAUNA**2023 BUDGET***DIVISION: GENERAL GOVERNMENT**DEPARTMENT: FINANCE*

<i>TITLE OF POSITION</i>	<i>NUMBER OF FULL-TIME EQUIVALENTS</i>		<i>2022 BUDGET</i>	<i>2022</i>	<i>2023</i>
	<i>2022</i>	<i>2023</i>		<i>ESTIMATED ACTUAL</i>	<i>PROPOSED BUDGET</i>
Finance Director	1.00	1.00	111,671	122,271	132,532
Staff Accountant	1.00	1.00	70,851	69,851	75,343
Accounting Specialist (Payroll)	1.00	0.00	55,276	29,458	0
TOTAL	3.00	2.00	237,798	221,580	207,875



CITY OF KAUKAUNA

2023 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: HUMAN RESOURCES

MISSION STATEMENT

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

2022 Goals

- Implement plans laid out as a result of the organizational analysis.
- Complete labor contract negotiations for Police contract that expires December 31, 2022.
- Research and implement a new Occupational Health provider that is more cost effective and closer proximity to City of Kaukauna facilities.
- Refine and provide structure to the new hire onboarding process both internally before hire and the days/weeks following the new hire's start date.
- Research, develop and implement a performance review process.

2022 Accomplishments

- Successfully completed transition of new HR Director
- Re-classified Payroll Specialist position to HR/Payroll Generalist for better employee support and internal workflows
- Responsible for policies and procedures developed and implemented with new 2022 handbook
- In collaboration with external consultant, completed a compensation and classification analysis of non-rep positions
- Researched, designed, and implemented a new performance management system
- Completed employee engagement survey to identify areas for growth
- Refined new hire onboarding process
- Completed labor negotiations with Fire Union
- Completed labor negotiations with Police Union

2023 Goals

- Implement plans laid out as a result of the compensation and classification analysis
- Create Diversity, Equity and Inclusion committee
- Begin updating safety manual
- Refine onboarding and training program for seasonal employees
- Research and implement a new Occupational Health provider that is more cost effective and closer proximity to City of Kaukauna facilities.

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: GENERAL GOVERNMENT

DEPT: 51415

DEPARTMENT: HUMAN RESOURCES

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	0	0	85,627	113,677	159,654
5119	Longevity Pay	0	0	0	0	0
Fringe Benefits						
5151	Retirement Plan	0	0	5,566	7,389	10,856
5152	Residency	0	0	5,138	0	0
5154	Social Security	0	0	6,550	8,696	12,214
5157	Group Health Insurance	0	0	23,401	13,923	48,175
5160	Group Life Insurance	0	0	60	91	126
5163	Workers Compensation	0	0	163	216	271
TOTAL PERSONNEL SERVICES		0	0	126,505	143,992	231,296
NON-PERSONNEL SERVICES						
Travel/Training						
5208	Travel - City Business	0	0	0	0	300
5211	Education & Memberships	0	0	800	925	1,500
5218	Tuition Reimbursement Program	8,000	3,587	7,000	5,890	8,000
Purchased Services						
5303	Communications	0	0	0	1,618	540
5325	Contractual Services	169,078	184,064	83,500	151,076	112,000
5326	Recuritment Expenses	0	129	6,500	8,187	8,200
5328	Advertising	1,000	0	0	0	0
5332	Shared Services	(16,987)	(14,449)	(20,487)	(20,487)	(32,073)
5334	Printing Expense	100	31	0	0	0
5385	Employee Wellness Program	2,500	1,272	2,000	1,375	2,000
5398	Employee Safety Program	1,500	91	1,500	485	1,500
5399	Employee Assistance Program	3,500	2,527	3,000	3,000	3,000
Supplies						
5401	Office Supplies	100	75	200	304	300
5402	Desktop Printing Expense	0	192	200	138	200
TOTAL NON-PERSONNEL SERVICES		168,791	177,518	84,213	152,511	105,467
TOTAL HUMAN RESOURCES		168,791	177,518	210,718	296,503	336,763

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: HUMAN RESOURCES

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2022 BUDGET	2022	2023
	2022	2023		ESTIMATED ACTUAL	PROPOSED BUDGET
Human Resources Director	1.00	1.00	85,627	80,427	101,672
HR/Payroll Generalist	0.00	1.00	0	33,250	57,982
TOTAL	1.00	2.00	85,627	113,677	159,654



CITY OF KAUKAUNA

2023 BUDGET

*DIVISION: GENERAL GOVERNMENT
DEPARTMENT: INFORMATION TECHNOLOGY*

MISSION STATEMENT

This department accounts for the costs associated with managing the City's computer network.

The history of this department started many years ago as a shared service between the Kaukauna Utilities and the City of Kaukauna. Both entities needed an information technology (IT) support but were young in the need for this service. Through the years the need for the service has grown to the point where both the City and Kaukauna Utilities has the need to have its own department.

In 2023 the City of Kaukauna will have its own department and staff to support this function. This will give the dedication to the City service, infrastructure, and vision of the IT future for the City. This department will comprise of a System Administrator and managed service that will be contracted with a private company. The managed service will manage the day-to-day operations, help desk ticketing, and network uptime. The Systems Administrator will be responsible for developing internal policies and procedures, ensuring policies are being followed by users, long term goals and projects of the City and project coordinating of the projects.

2023 Goals

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

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: GENERAL GOVERNMENT

DEPT: 51430

DEPARTMENT: INFORMATION TECHNOLOGY

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	0	0	48,368	38,903	87,219
5119	Longevity Pay	0	0	0	0	0
Fringe Benefits						
5151	Retirement Plan	0	0	3,144	2,529	5,931
5152	Residency	0	0	2,902	0	0
5154	Social Security	0	0	3,700	2,976	6,672
5157	Group Health Insurance	0	0	23,401	0	24,088
5160	Group Life Insurance	0	0	60	0	60
5163	Workers Compensation	0	0	92	74	148
TOTAL PERSONNEL SERVICES		0	0	81,667	44,482	124,118
NON-PERSONNEL SERVICES						
Travel/Training						
5211	Education & Memberships	5,000	0	0	2,000	8,100
Purchased Services						
5303	Communications	4,800	0	0	0	0
5304	Computing	11,000	867	1,000	0	10,000
5305	Cybersecurity	7,500	4,188	36,100	37,444	43,100
5315	Maintenance - Office Equipment	0	0	0	0	0
5324	User Licencing	0	0	0	0	0
5325	Contractual Services	173,416	263,218	243,400	227,915	190,700
5332	Shared Services	(18,535)	(22,157)	(35,015)	(35,015)	(34,871)
Supplies						
5401	Office Supplies	0	0	0	17	0
5422	Data Center	89,900	4,271	33,000	30,152	25,000
TOTAL NON-PERSONNEL SERVICES		273,081	250,387	278,485	262,513	242,029
OUTLAY						
5804	Office Equipment	0	0	0	0	0
TOTAL OUTLAY		0	0	0	0	0
TOTAL INFORMATION TECHNOLOGY		273,081	250,387	360,152	306,995	366,147

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: INFORMATION TECHNOLOGY

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2022 BUDGET	2022 ESTIMATED ACTUAL	2023 PROPOSED BUDGET
	2022	2023			
Help Desk Technician	1.00	0.00	48,368	38,903	0
IT Manager	0.00	1.00	0	0	87,219
TOTAL	1.00	1.00	48,368	38,903	87,219



CITY OF KAUKAUNA

2023 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: MAYOR

MISSION STATEMENT

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

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

2022 Goals and Objectives

Increase tax base through new residential and commercial development.

Update our parks to include amenities such as a new sports complex (baseball fields), a pickle ball complex, and a music pavilion/amphitheater at Hydro Park.

Work with Habitat for Humanity's "Rock the Block" in the Riverside Park neighborhood to help revitalize the area, increase our tax base and reduce crime.

Work with downtown business owners to include façade upgrades. Improve the two vacant city owned lots on 2nd and 3rd Streets.

2022 Accomplishments

Increased tax base through new residential and commercial development.

Update our parks to include amenities such as a new sports complex (baseball fields), a pickle ball complex, and a music pavilion/amphitheater at Hydro Park. (In progress)

Work with Habitat for Humanity's "Rock the Block" in the Riverside Park neighborhood to help revitalize the area, increase our tax base and reduce crime.

Work with downtown business owners to include façade upgrades. Improve the two vacant city owned lots on 2nd and 3rd Streets. (In progress)

2023 Goals and Objectives

Increase tax base through new development and expansion/rehabilitation of existing facilities

Work with developer on 64-unit hotel in Commerce Crossing

Work with developer on annexation of 90 acres (Wolfinger property) for new residential development.

Work with KHS Civic Engagement Class on developing a philanthropist giving to special city projects.

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: GENERAL GOVERNMENT

DEPT: 51405

DEPARTMENT: MAYOR

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	135,208	135,844	139,976	139,876	141,181
5119	Longevity Pay	480	480	480	240	0
Fringe Benefits						
5151	Retirement Plan	9,159	9,186	9,130	8,912	9,600
5152	Residency	3,052	3,093	3,144	2,957	3,058
5154	Social Security	10,380	9,968	10,745	10,488	10,800
5157	Group Health Insurance	33,736	33,661	32,842	31,759	33,793
5160	Group Life Insurance	301	424	445	394	414
5163	Workers Compensation	3,142	2,951	3,157	3,150	2,973
TOTAL PERSONNEL SERVICES		195,458	195,607	199,919	197,776	201,819
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	800	508	800	500	1,000
5208	Travel - City Business	1,050	880	1,000	1,200	1,200
5211	Education & Memberships	865	190	865	50	800
5215	Expense Allowance	3,500	1,383	3,500	1,000	3,500
Purchased Services						
5303	Communications	300	300	300	300	300
5315	Maintenance - Office Equipment	0	0	0	0	0
5325	Contractual Services	0	0	0	120	0
5334	Printing Expense	5,000	1,660	2,500	0	2,500
5340	Rent - Equipment	1,000	817	750	750	800
Supplies						
5401	Office Supplies	400	1,104	400	600	500
5402	Desktop Printing Expense	0	0	0	0	0
5422	Data Processing Supplies	0	0	0	0	0
5499	Miscellaneous	300	241	300	560	500
TOTAL NON-PERSONNEL SERVICES		13,215	7,083	10,415	5,080	11,100
OUTLAY						
5804	Office Equipment	0	0	0	0	0
TOTAL OUTLAY		0	0	0	0	0
TOTAL MAYOR		208,673	202,690	210,334	202,856	212,919

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: MAYOR

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2022 BUDGET	2022	2023
	2022	2023		ESTIMATED ACTUAL	PROPOSED BUDGET
Mayor	1.00	1.00	87,582	87,582	90,209
Administrative Coordinator	1.00	1.00	52,394	52,294	50,972
TOTAL	2.00	2.00	139,976	139,876	141,181



CITY OF KAUKAUNA**2023 BUDGET***DIVISION: GENERAL GOVERNMENT**DEPARTMENT: MUNICIPAL SERVICE BUILDING MAINTENANCE****MISSION STATEMENT***

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

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: GENERAL GOVERNMENT

DEPT: 51606

DEPARTMENT: MUNICIPAL BUILDING

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5303	Communications	0	0	0	0	0
5306	Heating Fuels	8,300	3,822	6,200	6,208	6,200
5309	Water, Sewer & Electric	37,200	49,734	43,781	46,347	45,000
5312	Maintenance - Building	20,200	25,253	20,200	22,280	22,000
5321	Maintenance - All Other Equip	0	0	0	29	0
5325	Contractual Services	36,550	36,304	39,350	36,247	37,950
TOTAL NON-PERSONNEL SERVICES		102,250	115,113	109,531	111,111	111,150
OUTLAY						
5804	Office Equipment	0	0	0	0	5,000
TOTAL OUTLAY		0	0	0	0	5,000
TOTAL MUNICIPAL BUILDING		102,250	115,113	109,531	111,111	116,150

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: MUNICIPAL JUDGE

MISSION STATEMENT

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

2022 Accomplishments

- Continued to work with school resource officers, school administrators, and parents/juveniles at middle and high schools in “truancy court.”
- Continued judicial education.
- Attended judicial meetings.
- Attended clerk meetings.
- Streamlined court processes and procedures.
- Created new municipal court paperless procedures.
- Recovered from COVID shutdowns.

2023 Goals & Objectives

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

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101
DEPT: 51205

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: MUNICIPAL JUDGE

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	30,828	30,184	33,101	27,101	33,461
5119	Longevity Pay	0	0	0	0	0
Fringe Benefits						
5151	Retirement Plan	1,279	0	0	0	0
5152	Residency	0	0	0	0	0
5154	Social Security	1,616	1,071	480	393	485
5160	Group Life Insurance	148	0	0	0	0
5163	Workers Compensation	59	51	63	51	57
TOTAL PERSONNEL SERVICES		33,930	31,306	33,644	27,545	34,003
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	800	228	500	0	800
5208	Travel - City Business	450	0	200	0	200
5211	Education & Memberships	840	1,635	850	890	1,635
Purchased Services						
5325	Contractual Services	10,007	5,137	5,200	6,789	5,500
5334	Printing Expense	300	600	600	600	600
Supplies						
5401	Office Supplies	300	111	300	150	500
5402	Desktop Printing Expense	250	48	100	0	250
5422	Data Processing Supplies	250	0	0	0	0
TOTAL NON-PERSONNEL SERVICES		13,197	7,759	7,750	8,429	9,485
OUTLAY						
5804	Office Equipment	0	0	0	0	2,500
TOTAL OUTLAY		0	0	0	0	2,500
TOTAL MUNICIPAL JUDGE		47,127	39,065	41,394	35,974	45,988

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: MUNICIPAL JUDGE

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2022 BUDGET	2022 ESTIMATED ACTUAL	2023 PROPOSED BUDGET
	2022	2023			
Judge	**	**	11,848	11,848	12,323
Clerk of Courts	0.50	0.50	20,873	14,873	20,758
Deputy Clerk of Courts	**	**	380	380	380
TOTAL	0.50	0.50	33,101	27,101	33,461

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



CITY OF KAUKAUNA

2023 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: MAILROOM AND OFFICE SUPPLIES

MISSION STATEMENT

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

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: GENERAL GOVERNMENT

DEPT: 51435

DEPARTMENT: MAILROOM & SUPPLIES

OBJECT		2021		2022		2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5340	Rent - Equipment	5,000	6,108	4,100	4,655	5,600
5341	Maintence and Printing	0	0	0	0	0
Supplies						
5401	Office Supplies	500	1,718	500	2,094	1,000
5402	Desktop Printing Expense	0	0	0	0	0
5431	Postage	11,000	11,429	11,000	11,315	11,000
TOTAL NON-PERSONNEL SERVICES		16,500	19,254	15,600	18,064	17,600
TOTAL MAILROOM & SUPPLIES		16,500	19,254	15,600	18,064	17,600

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: PLANNING/COMMUNITY DEVELOPMENT

MISSION STATEMENT

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

2022 Goals and Objectives

- Update the 2013 City of Kaukauna Comprehensive Plan as required by state statute.
- Create design guidelines for the downtown redevelopment area that will set the tone for future development within the corridor.
- Work with community partners and create a plan for the baseball facilities south of “Inside the Park Place” Subdivision.
- Work to improve both quality of life and the city’s tax base with continued development and city wide growth.
- See fabrication and installation of citywide wayfinding signage system.
- Perform an internal housing analysis to determine quality of housing stock and the need for types of housing.
- Continue to provide quality customer service to Kaukauna’s businesses and residents.

2022 Accomplishments

- Fully Staffed with the hiring of an Associate Planner and shared Administrative Coordinator.
- Created online mapping applications for the public and staff to use: zoning map, TIF Map, and Site Selection Application.
- Implemented wayfinding signage replace. All signs have been fabricated and will be installed by the end of fall.
- Four RACK loans administered in the amount of \$49,350.
- Worked with community partners to create a plan for baseball facilities at Inside the Park Place.
- Sold 16 Lots at Inside the Park Place. With a land sale value of \$711,200.
- Under contract for 2 commercial lot sales with a sale value of \$893,500.00.
- Updated Chapter 18 Subdivision Code to better fit modern development standards.
- Attracted major development projects in TID #8 and TID #5 (downtown and Commerce Crossing)

2023 Goals and Objectives:

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

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: GENERAL GOVERNMENT

DEPT: 51410

DEPARTMENT: PLANNING/COMMUNITY DEVELOPMENT

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	246,778	159,545	210,503	198,025	246,878
5104	Temporary Payroll	0	0	0	0	0
5119	Longevity Pay	1,128	150	0	0	0
Fringe Benefits						
5151	Retirement Plan	16,734	8,529	13,683	11,125	14,887
5152	Residency	9,009	1,581	0	3,051	3,819
5154	Social Security	18,965	12,004	16,103	15,149	18,886
5157	Group Health Insurance	42,893	26,507	18,882	7,922	33,793
5160	Group Life Insurance	893	235	266	253	441
5163	Workers Compensation	7,072	3,525	4,862	5,973	7,006
TOTAL PERSONNEL SERVICES		343,472	212,077	264,299	241,498	325,710
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	3,000	40	2,000	1,850	2,500
5208	Travel - City Business	500	627	500	500	750
5211	Education & Memberships	1,215	323	500	550	550
Purchased Services						
5303	Communications	850	1,152	300	1,304	1,400
5325	Contractual Services	350	30,854	21,500	10,534	12,000
5328	Advertising	350	573	2,500	1,829	0
5334	Printing Expense	1,400	7,548	2,500	0	0
5340	Rent - Equipment	2,000	817	1,500	732	1,000
Supplies						
5401	Office Supplies	700	729	700	2,296	700
5402	Desktop Printing Expense	300	0	300	0	0
5422	Data Processing Supplies	0	353	352	180	180
TOTAL NON-PERSONNEL SERVICES		10,665	43,015	32,652	19,775	19,080
OUTLAY						
5804	Office Equipment	0	2,525	0	0	2,500
TOTAL OUTLAY		0	2,525	0	0	2,500
TOTAL PLANNING		354,137	257,617	296,951	261,273	347,290

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: GENERAL GOVERNMENT

DEPARTMENT: PLANNING/COMMUNITY DEVELOPMENT

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2022 BUDGET	2022 ESTIMATED ACTUAL	2023 PROPOSED BUDGET
	2022	2023			
Planning Director	1.00	1.00	91,494	89,494	97,294
Associate Planner	0.81	1.00	45,256	50,856	63,652
Community Develop. Coordinator	1.00	0.00	46,878	0	0
Planning/Engineering Tech	0.40	0.40	26,875	26,875	27,950
Code Enforcement Officer	0.00	1.00	0	30,800	57,982
TOTAL	3.21	3.40	210,503	198,025	246,878



CITY OF KAUKAUNA**2023 BUDGET***DIVISION: GENERAL GOVERNMENT**DEPARTMENT: STREETS, PARK, and RECREATION (SPAR) BUILDING MAINTENANCE****MISSION STATEMENT***

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

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: GENERAL GOVERNMENT

DEPT: 51605

DEPARTMENT: SPAR BUILDING MAINTENANCE

		2022				
OBJECT		2021	2021	2022	ESTIMATED	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5303	Communications	3,000	2,205	2,500	2,374	2,500
5306	Heating Fuels	16,000	32,934	28,000	32,643	30,000
5309	Water, Sewer & Electric	18,000	17,185	25,000	18,000	20,000
5312	Maintenance - Building	14,000	20,245	17,000	16,195	17,000
5325	Contractual Services	1,850	4,147	1,850	2,993	2,400
TOTAL NON-PERSONNEL SERVICES		52,850	76,717	74,350	72,205	71,900
TOTAL SPAR BUILDING MAINTENANCE		52,850	76,717	74,350	72,205	71,900

CITY OF KAUKAUNA

2023 BUDGET

*DIVISION: PUBLIC SAFETY
DEPARTMENT: AMBULANCE*

MISSION STATEMENT

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

2022 Goals and Objectives

Complete the second session of the mandatory paramedic refresher course set by the State of Wisconsin. This course will include the recertification in Cardiopulmonary Resuscitation, Advanced Cardiac Life Support, and Pediatric Advanced Life Support. There has been an increase in the hourly re-licensure requirement for the paramedic level provider and will now occur over three years.

Purchase a Stryker Power-Pro XT power cot and a power load system for the ambulance. This equipment will reduce the potential for on-duty back-related injuries and potential reduction in lost employee hours.

Continue to work on various committees related to prehospital care and communications. The administrative staff serves on the local Regional Trauma Advisory Committee, Outagamie County EMS Chiefs' Association, and Fox Valley Technical College EMS advisory committee.

Research options for specialized disinfection procedures/equipment for personal protection equipment and durable medical equipment, thereby reducing the potential risk of biohazard exposures to personnel.

Review current department ambulance designs and configurations, create new specifications based on current and future design needs, and complete the purchase of a new fire department ambulance.

Research community needs to provide additional educational opportunities to the general public related to health and wellness, first aid, and injury prevention.

Complete the annual review of the fire department's patient care guidelines, procedures, and protocols. The protocols are standing orders used during EMS calls. Our Service Medical Director Ryan Murphy M.D. and Assistant Chief/EMS Director will review the protocols and update them with current medications and patient care procedures.

Comply with all regulations and standards set forth by OSHA, Wisconsin Department of Commerce, Wisconsin Department of Health and Family Services, and national health organizations.

CITY OF KAUKAUNA

2023 BUDGET

*DIVISION: PUBLIC SAFETY
DEPARTMENT: AMBULANCE*

2022 Accomplishments

The fire department purchased a third ambulance to be utilized on emergency calls. This unit was purchased used and will allow the department to better service the citizen during times of high call volume.

We applied for and received Funding Assistant Program (FAP) monies from the State of Wisconsin. Total monies of \$29,373.73 were received in 2022. \$24,390.23 of this total was from a one-time State of Wisconsin allocation of \$8.0 million from the American Rescue Plan Act (ARPA), which was divided equally among all transporting EMS services in the state.

We applied for and received an EMS Flex Grant Award from the Wisconsin Department of Health Services, Division of Public Health, Office of Preparedness and Emergency Healthcare's EMS Section. The total amount received was \$13,900.

The ambulance service continues to utilize numerous EMS supply companies, and through networking and collaborative efforts reduced cost during the purchase of EMS supplies by "shopping around". This continues to result in a significant purchase savings during the current state of the economy and exorbitant medical supply prices.

All record keeping, reporting, and maintenance of the required documents were completed as required by fire department policy, paramedic operational plan, and State of Wisconsin Department of Health and Family Services.

The fire department continued to provide the highest level of pre-hospital care available to its residents and those employed in and around the surrounding area. This not only involves care of the sick and injured, but also vehicle extrication and various forms of rescue work.

The Assistant Chief/EMS Director continues to serve as a liaison between the fire department ambulance service and the numerous surrounding first responder agencies, coordinating patient care prior to fire department arrival at emergency incident scenes.

Fire department paramedics started the triennial paramedic refresher training. This refresher training is mandated by the State of Wisconsin and is comprised of 70 hours of certified training on all medical topics including CPR, Advanced Cardiac Life Support, and Pediatric Advanced Life Support.

The fire department purchased a third LifePak 15 cardiac monitor. This monitor is the same as other cardiac monitors currently utilized on department ambulances will allow fire department paramedics to monitor and treat a variety of life threatening medical and traumatic emergencies. These monitors have the capability of defibrillation, cardiac pacing, cardioversion along with blood pressure, oxygen saturation, carbon monoxide, temperature, and end tidal carbon dioxide monitoring.

CITY OF KAUKAUNA

2023 BUDGET

*DIVISION: PUBLIC SAFETY
DEPARTMENT: AMBULANCE*

2023 Goals and Objectives

Complete the third session of the mandatory paramedic refresher course set by the State of Wisconsin. This will include the recertification in Cardiopulmonary Resuscitation, Advanced cardiac Life Support, and Pediatric Advanced Life Support. There has been an increase in the hourly re-licensure requirement for the paramedic level provider and will now occur over a three-year period.

Take delivery of, and place into service a new ambulance ordered in December 2021.

Research community needs in an effort to provide additional educational opportunities to the general public related to health and wellness, first aid, and injury prevention with particular attention to improving the chain of survival elements related to out-of-hospital cardiac arrest. This includes early recognition of cardiac events, emergency response system activation and bystander initiated CPR.

Continue to work on various committees related to prehospital care and communications. The administrative staff serves on the local Regional Trauma Advisory Committee, Outagamie County EMS Chiefs' Association, and Fox Valley Technical College EMS advisory committee.

Continue implementing field-based reporting, utilizing mobile devices on the ambulances.

Complete the annual review of the fire department's patient care guidelines, procedures, and protocols. The protocols are standing orders used during EMS calls. Our Service Medical Director Ryan Murphy M.D. and Assistant Chief/EMS Director will review the protocols and update them with the most current medications and patient care procedures.

Comply with all regulations and standards set forth by OSHA, Wisconsin Department of Commerce, Wisconsin Department of Health and Family Services, and national health organizations.

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101
DEPT: 52305

DIVISION: PUBLIC SAFETY
DEPARTMENT: AMBULANCE

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	1,000	432	1,200	600	1,300
5208	Travel - City Business	575	0	575	400	600
5211	Education & Memberships	4,500	2,953	4,500	3,500	4,500
Purchased Services						
5303	Communications	5,400	6,094	6,730	6,500	6,800
5318	Maintenance - Automotive	5,500	5,659	5,500	5,500	5,500
5321	Maintenance - Other Equipment	1,000	3,021	2,500	2,000	2,500
5325	Contractual Services	11,125	9,991	11,125	11,500	24,200
5328	Advertising	0	0	0	0	0
5334	Printing Expense	500	316	500	650	500
Supplies						
5401	Office Supplies	0	24	0	0	0
5402	Desktop Printing Expense	0	0	0	0	0
5404	Clothing Expense	0	0	0	0	0
5407	Automotive Supplies	7,000	6,877	7,000	11,650	8,000
5410	General Supplies	150	8	150	150	150
5419	Medical & Lab Supplies	28,250	27,789	28,250	28,250	28,250
5422	Data Processing Supplies	0	0	0	0	0
5431	Postage	75	24	75	50	75
TOTAL NON-PERSONNEL SERVICES		65,075	63,188	68,105	70,750	82,375
OUTLAY						
5807	Machinery, Tools & Instruments	0	0	9,000	29,385	6,000
TOTAL OUTLAY		0	0	9,000	29,385	6,000
TOTAL AMBULANCE		65,075	63,188	77,105	100,135	88,375

CITY OF KAUKAUNA

2023 BUDGET

*DIVISION: PUBLIC SAFETY
DEPARTMENT: BUILDING INSPECTION*

MISSION STATEMENT

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

2022 Accomplishments

- Hired a full time Code Enforcement Officer
- 113 correction letters issued on 67 properties since June 1st, 2022.
- On track for 75 new homes built this year.
- Entered into a contract with Eplan reducing the average State Plan Review process from 30 days to 10 days.

2023 Goals and Objectives

- Implement full electronic permit plan review/submittal.
- Permit 75 new homes.
- Continue ongoing code enforcement efforts.

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: PUBLIC SAFETY

DEPT: 52405

DEPARTMENT: BUILDING INSPECTION

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	72,000	50,730	80,214	79,214	85,300
5104	Temporary Payroll	0	0	0	0	0
5119	Longevity Pay	0	0	0	0	0
Fringe Benefits						
5151	Retirement Plan	4,860	3,415	5,214	5,149	5,800
5152	Residency	0	0	0	0	0
5154	Social Security	5,508	3,727	6,136	6,060	6,525
5157	Group Health Insurance	24,035	14,514	22,388	22,388	24,088
5160	Group Life Insurance	60	86	90	193	203
5163	Workers Compensation	137	1,602	2,799	2,765	2,730
TOTAL PERSONNEL SERVICES		106,600	74,074	116,841	115,769	124,646
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	500	0	500	0	1,500
5208	Travel - City Business	100	0	100	165	250
5211	Education & Memberships	400	287	400	480	500
Purchased Services						
5303	Communications	300	1,584	300	660	1,000
5318	Maintenance - Automotive	0	0	0	0	0
5325	Contractual Services	25,000	138,082	53,200	179,900	165,000
5326	Razing Expense	0	0	0	0	0
5328	Advertising	0	0	0	0	0
5334	Printing Expense	100	31	100	0	0
5340	Rent - Equipment	1,000	621	700	586	700
Supplies						
5401	Office Supplies	250	244	1,500	1,196	1,800
5402	Desktop Printing Expense	0	0	0	0	0
5407	Automotive Supplies	600	107	300	1,440	1,500
5499	Miscellaneous	1,500	1,507	0	710	0
TOTAL NON-PERSONNEL SERVICES		29,750	142,462	57,100	185,137	172,250
OUTLAY						
5804	Office Equipment	0	528	0	0	0
TOTAL OUTLAY		0	528	0	0	0
TOTAL BUILDING INSPECTION		136,350	217,065	173,941	300,906	296,896

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: BUILDING INSPECTION

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2022 BUDGET	2022 ESTIMATED ACTUAL	2023 PROPOSED BUDGET
	2022	2023			
Senior Building Inspector	1.00	1.00	80,214	79,214	85,300
TOTAL	1.00	1.00	80,214	79,214	85,300



CITY OF KAUKAUNA

2023 BUDGET

DIVISION: PUBLIC SAFETY

DEPARTMENT: FIRE

MISSION STATEMENT

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

2022 Goals and Objectives

Purchase of a new ambulance.

Gain better compliance with fire code violations.

Finish our two-year replacement of all bunker gear.

Continue three-year project of replacement of SCBA equipment.

Continue implementation of new online platform for training and tracking.

Make updates to our standard operating procedures.

2022 Accomplishments

In 2021, the Kaukauna Fire Department responded to 24 fires, saving \$9,977,800 in property.

Participated in the completion and release of the "Better Together" service sharing study conducted by the Wisconsin Policy Forum. This report identifies ways Fox Valley fire departments can leverage existing resources to enhance services throughout the Valley.

Began the transition of converting existing mission-critical communications devices to FirstNet. This is a cellular network dedicated to fire responders.

Added functional exercise equipment for our firefighters to allow for appropriate strength and conditioning while encouraging overall health and wellness.

Continued our replacement of outdated bunker gear equipment to provide effective and safe protective clothing.

Designed specifications and placed an order for a new ladder truck to replace our existing 1995 Pierce truck. This new truck is expected to arrive in June of 2024.

CITY OF KAUKAUNA**2023 BUDGET***DIVISION: PUBLIC SAFETY**DEPARTMENT: FIRE****2023 Goals and Objectives***

Provide effective and efficient fire and rescue services to the community.

Implement cancer prevention measures to ensure health and safety of firefighters.

Complete our replacement of firefighting protective bunker gear.

Complete our replacement of all self-contained breathing apparatus.

Enhance our training programs.

Continue implementing mission-critical communication devices in our organization.

Begin a review and update of existing policies and procedures.

Explore alternative responses to ensure fast, safe, and efficient responses to all emergencies.

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101
DEPT: 52205

DIVISION: PUBLIC SAFETY
DEPARTMENT: FIRE

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	1,531,105	1,486,827	1,568,131	1,504,765	1,655,346
5107	Overtime Pay	71,700	115,901	75,000	154,951	90,000
5113	Job Class Premium Pay	100	0	0	0	0
5116	Holiday Pay	74,558	74,064	75,000	72,951	75,000
5119	Longevity Pay	4,680	4,380	4,655	4,295	4,540
5122	FLSA Pay	2,500	0	0	0	0
Fringe Benefits						
5151	Retirement Plan	275,439	276,662	278,979	282,329	328,441
5152	Residency	61,787	71,481	69,602	73,104	79,357
5154	Social Security	24,427	23,615	24,606	24,936	26,461
5157	Group Health Insurance	382,792	393,780	415,106	370,955	428,079
5160	Group Life Insurance	1,785	1,928	2,039	2,000	2,100
5163	Workers Compensation	62,332	67,861	60,298	60,094	58,031
TOTAL PERSONNEL SERVICES		2,493,205	2,516,499	2,573,416	2,550,380	2,747,355

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: PUBLIC SAFETY

DEPT: 52205

DEPARTMENT: FIRE

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	2,000	689	4,000	2,800	3,700
5208	Travel - City Business	700	115	700	500	1,000
5211	Education & Memberships	4,475	4,426	4,525	3,500	4,525
Purchased Services						
5303	Communications	10,700	10,761	10,900	8,500	10,900
5306	Heating Fuels	3,600	4,912	3,900	5,300	5,300
5309	Water, Sewer & Electric	60,000	64,719	60,500	61,500	62,500
5312	Maintenance - Building	14,500	13,632	14,500	16,000	15,000
5315	Maintenance - Office Equipment	600	489	600	600	600
5318	Maintenance - Automotive	8,500	7,695	10,700	36,000	12,000
5321	Maintenance - Other Equipment	6,000	3,445	6,000	6,000	6,000
5325	Contractual Services	9,000	3,807	10,150	7,500	10,150
5328	Advertising	150	78	150	100	150
5334	Printing Expense	300	0	300	0	0
5340	Rent - Equipment	2,350	2,445	2,450	2,450	2,500
Supplies						
5401	Office Supplies	700	576	700	700	700
5402	Desktop Printing Expense	150	162	190	333	215
5404	Clothing Expense	12,700	11,431	12,700	11,700	12,700
5407	Automotive Supplies	4,500	6,878	5,200	6,400	6,000
5410	General Supplies	2,200	1,286	2,200	1,900	2,200
5413	Chemical & Ordnance	800	971	800	500	800
5416	Custodial Supplies	1,800	1,940	2,000	1,700	2,000
5431	Postage	75	253	100	200	150
5499	Miscellaneous	4,300	4,759	4,300	4,300	4,500
TOTAL NON-PERSONNEL SERVICES		150,100	145,469	157,565	178,483	163,590
OUTLAY						
5807	Machinery, Tools & Instruments	26,000	20,788	27,000	25,000	20,000
TOTAL OUTLAY		26,000	20,788	27,000	25,000	20,000
TOTAL FIRE		2,669,305	2,682,757	2,757,981	2,753,863	2,930,945

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: PUBLIC SAFETY

DEPARTMENT: FIRE

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2022 BUDGET	2022 ESTIMATED ACTUAL	2023 PROPOSED BUDGET
	2022	2023			
Chief	1.00	1.00	111,671	109,671	116,138
Assistant Chief	1.00	1.00	93,643	93,643	97,389
Assistant Chief - Shift	1.00	1.00	89,610	89,610	93,195
Assistant Chief - Shift	1.00	1.00	89,610	53,712	81,548
Assistant Chief - Shift	1.00	1.00	89,610	88,860	93,195
Lieutenant / Paramedic	1.00	1.00	78,462	79,562	80,201
Lieutenant / Paramedic	1.00	1.00	78,462	79,812	80,201
Lieutenant / Paramedic	1.00	1.00	74,842	75,882	77,647
Driver Operator / Paramedic	1.00	1.00	73,533	76,193	76,666
Driver Operator / Paramedic	1.00	1.00	73,533	76,403	76,666
Driver Operator / Paramedic	1.00	1.00	73,533	76,423	76,666
Driver Operator / Paramedic	1.00	1.00	73,533	74,493	75,162
Driver Operator / Paramedic	1.00	1.00	73,533	74,053	75,162
Driver Operator / Paramedic	1.00	1.00	72,310	73,490	73,913
Firefighter / Paramedic	1.00	1.00	70,351	71,431	72,233
Firefighter / Paramedic	1.00	1.00	70,351	71,321	71,910
Firefighter / Paramedic	1.00	1.00	70,351	71,001	71,910
Firefighter / Paramedic	1.00	1.00	70,351	58,391	63,090
Firefighter / Paramedic	1.00	1.00	57,503	52,783	59,288
Firefighter / Paramedic	1.00	1.00	57,503	47,523	59,288
Firefighter / Paramedic	0.00	1.00	0	0	71,580
POC Firefighter / Team Leader	**	**	1,595	1,170	1,273
POC Firefighter / Team Leader	**	**	1,634	1,184	1,273
POC Firefighter / Team Leader	**	**	1,634	1,109	1,273
POC Firefighter / Driver Operator	**	**	1,418	918	1,073
POC Firefighter / Driver Operator	**	**	1,418	1,083	1,073
POC Firefighter / Driver Operator	**	**	1,418	1,053	1,073
POC Firefighter / Driver Operator	**	**	1,418	0	0
POC Firefighter / Driver Operator	**	**	1,418	0	0
POC Firefighter / Driver Operator	**	**	1,418	0	0
POC Firefighter	**	**	1,385	810	1,052
POC Firefighter	**	**	1,385	810	1,052
POC Firefighter	**	**	1,385	685	1,052
POC Firefighter	**	**	1,385	650	1,052
POC Firefighter	**	**	1,385	905	1,052
POC Firefighter	**	**	1,385	131	0
POC Firefighter	**	**	1,385	0	0
POC Firefighter	**	**	1,385	0	0
POC Firefighter	**	**	1,385	0	0
TOTAL	20.00	21.00	1,568,131	1,504,765	1,655,341



CITY OF KAUKAUNA

2023 BUDGET

*DIVISION: PUBLIC SAFETY
DEPARTMENT: FIRE SAFETY*

MISSION STATEMENT

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

2022 Goals and Objectives

All Kaukauna Fire Department staff members will continue to conduct company-based fire inspections throughout the community. A stronger effort has been made in re-inspections to gain compliance with businesses that fail to correct fire code violations. Although a stronger effort of re-inspections has gained compliance from some businesses there are still many businesses that fail to comply with the fire code. The fire prevention bureau will work to explore options on how to improve compliance for those businesses that continually fail to follow fire code compliance.

All records will continue to be kept current to the Department of Commerce's regulations. We continue to send all NFIRS reports to the Federal database. All Fire Department members will have continuing education so that they are able to be kept up to date with the most current code interpretations.

The Juvenile Fire Starters program will continue in 2022. On October 12th and October 13th 2021 six members of the fire department took part in the Juvenile Fire Starters program to become nationally certified from the National Fire Academy.

The Fire Arson Program will remain in place for 2022. All investigators will keep current with continuing education in both Arson investigation classes and Fire investigation classes to align with all updates and standards. As of 2020 the City of Kaukauna Department is now an active member of the Outagamie County Arson Task Force and attends regular education trainings.

The general public will receive education in fire code compliance and fire prevention. The Kaukauna Fire Department will begin to provide community education on severe weather and severe weather preparedness. Information and education will be made available regarding what steps to take after a severe weather event. These include, but are not limited to, power line safety, downed trees, and street flooding.

The Kaukauna Fire Department will continue to provide age-appropriate fire prevention education to all schools within the Kaukauna City limits. Currently, this education is offered to students in 4K through 5th grade. Next year, the Kaukauna Fire Department will expand fire prevention education to higher grade levels. Kaukauna Fire Department will also continue to partner with the Kaukauna Recreational Department's Safety Town.

Kaukauna Fire Department will continue to work on our Image Trend records system in order to document and log all fire prevention classes and inspections in order to provide the most accurate information possible for data collection.

CITY OF KAUKAUNA

2023 BUDGET

*DIVISION: PUBLIC SAFETY
DEPARTMENT: FIRE SAFETY*

2022 Accomplishments

Staff performed 1,223 fire inspections and identified 261 fire code violations.

Began working with the Code Compliance Officer on gaining compliance on outstanding violations.

Software systems continue to be refined to provide a more efficient method to conduct inspections with our current staff.

We provided 45 individual classes to Kaukauna students, delivering the message to 2,160 children.

Participated in Kaukauna Recreational Department's Safety Town program.

2023 Goals and Objectives

All Kaukauna Fire Department staff members will continue to conduct company-based fire inspections throughout the community. We will continue to build a strong working relationship with our Code Enforcement Officer to address businesses that fail to correct fire code violations.

All records will continue to be kept current to the Department of Commerce's regulations. We continue to send all NFIRS reports to the Federal database. All Fire Department members will have continuing education so that they are able to be kept up to date with the most current code interpretations.

Strengthen our Juvenile Fire Starters program.

The Fire Arson Program will remain in place for 2023. All investigators will keep current with continuing education in both Arson investigation classes and Fire investigation classes to align with all updates and standards.

The general public will receive education in fire code compliance and fire prevention. The Kaukauna Fire Department will begin to provide community education on severe weather and severe weather preparedness. Information and education will be made available regarding what steps to take after a severe weather event. These include, but are not limited to, power line safety, downed trees, and street flooding.

The Kaukauna Fire Department will continue to provide age-appropriate fire prevention education to all schools within the Kaukauna city limits.

We will continue to partner with the Kaukauna Recreational Department's Safety Town program.

Kaukauna Fire Department will continue to work on our Image Trend records system in order to document and log all fire prevention classes and inspections in order to provide the most accurate information possible for data collection.

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101
DEPT: 52215

DIVISION: PUBLIC SAFETY
DEPARTMENT: FIRE SAFETY

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	650	500	650	650	650
5208	Travel - City Business	200	0	200	200	200
5211	Education & Memberships	2,000	1,600	2,000	1,600	2,000
Purchased Services						
5328	Advertising	70	0	70	70	70
5334	Printing Expense	350	44	100	100	100
5397	Fire Safety Education	3,200	3,230	3,500	3,500	3,600
Supplies						
5401	Office Supplies	175	23	175	175	175
5402	Desktop Printing Expense	0	0	0	0	0
5410	General Supplies	300	277	300	300	300
5434	Photographic Supplies	270	80	270	270	270
TOTAL NON-PERSONNEL SERVICES		7,215	5,753	7,265	6,865	7,365
TOTAL FIRE SAFETY		7,215	5,753	7,265	6,865	7,365



CITY OF KAUKAUNA

2023 BUDGET

DIVISION: PUBLIC SAFETY

DEPARTMENT: POLICE

MISSION STATEMENT

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

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

2022 Goals and Objectives

Upgrade computers in the police department.

Purchase new bike for bike patrol which will allow us to patrol trails and streets of Kaukauna.

Continues to train school staff and citizens in Alice training.

Hold an “Open House” at the Kaukauna Police Department so citizens can tour the police department and interact with officers.

Establish new social media platforms to inform public (twitter)

Continue to training officers in new technology.

Up-date officers tasers

2022 Accomplishments

Taser up-grade for patrol officers

Held an “Open House” at the Kaukauna Police Department so citizens can tour the police department and interact with officers.

Continued to train officers and teachers at KASD in Alice (active shooter) training

Utilized two electric bikes donated to the police department

Continued to participate in the “Lights of Christmas” program which raises money for families in need

Purchased a Cellbrite machine which forensically downloads cellphones for criminal investigations

Purchased a TruNark machine which will allow officers to safely test drugs

Offered two drug take back days

2023 Goals and Objectives

Purchase new hand guns for officers

Continue to hold an “Open House” at the Police Department so citizens can tour the PD and interact with officers.

Enhance our investigative unit

Explore creative ways to attract and hire new candidates

Work with the newly hired “code enforcer” to address problem areas in the city

Establish new social media platforms to inform the public/ twitter

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: PUBLIC SAFETY

DEPT: 52105

DEPARTMENT: POLICE

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	1,959,820	1,911,695	2,053,451	1,960,641	2,114,227
5107	Overtime Pay	52,000	83,189	52,000	81,904	60,000
5110	Shift Premium Pay	443	2	0	1	0
5113	Job Class Premium Pay	585	301	585	349	585
5116	Holiday Pay	97,446	108,518	105,575	108,017	110,717
5119	Longevity Pay	1,458	1,544	1,645	1,645	1,831
5125	Call Time	1,009	0	0	0	0
Fringe Benefits						
5151	Retirement Plan	238,981	261,168	269,694	270,274	314,154
5152	Residency	32,796	42,545	39,796	45,065	50,876
5154	Social Security	161,626	166,371	169,314	168,915	179,361
5157	Group Health Insurance	558,025	605,224	589,434	597,567	645,607
5160	Group Life Insurance	2,681	2,733	2,870	2,965	3,213
5163	Workers Compensation	65,556	54,701	63,007	63,197	61,872
TOTAL PERSONNEL SERVICES		3,172,426	3,237,992	3,347,371	3,300,540	3,542,443
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	12,000	6,650	10,000	10,000	12,000
5208	Travel - City Business	500	251	500	500	500
5211	Education & Memberships	1,000	538	1,000	700	1,000
Purchased Services						
5303	Communications	2,500	0	2,000	4,290	4,290
5312	Maintenance - Building	3,500	11,678	3,500	4,500	3,500
5315	Maintenance - Office Equipment	500	120	500	300	500
5316	Investigations	1,400	2,565	1,400	1,000	1,500
5318	Maintenance - Automotive	25,900	34,425	25,900	25,900	25,900
5321	Maintenance - Other Equipment	800	647	800	1,200	800
5325	Contractual Services	35,988	45,071	68,662	68,662	77,464
5328	Advertising	500	0	300	100	200
5334	Printing Expense	200	239	300	300	300
5340	Rent - Equipment	5,000	5,153	5,000	5,000	5,000
5391	Crime Prevention Program	500	16	500	200	300
5399	K9 Program	5,000	2,536	5,000	5,000	5,000

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: PUBLIC SAFETY

DEPT: 52105

DEPARTMENT: POLICE

OBJECT		2021	2021	2022	2022	
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED	2023
					ACTUAL	BUDGET
NON-PERSONNEL SERVICES (CONTINUED)						
Supplies						
5401	Office Supplies	2,000	2,201	2,000	2,500	2,500
5402	Desktop Printing Expense	1,500	221	1,500	1,000	1,500
5404	Clothing Expense	12,500	12,531	12,500	12,500	12,500
5407	Automotive Supplies	40,500	50,415	40,500	50,000	40,500
5410	General Supplies	1,000	430	1,000	1,000	1,000
5413	Chemical & Ordnance	26,000	27,493	19,358	19,358	20,238
5414	Evidence	5,569	4,897	5,769	5,000	5,700
5416	Custodial Supplies	500	186	500	500	500
5419	Medical & Lab Supplies	2,000	1,199	2,000	1,000	2,000
5422	Data Processing Supplies	0	0	0	0	0
5431	Postage	50	50	50	60	50
5499	Miscellaneous	500	1,774	500	1,200	1,000
TOTAL NON-PERSONNEL SERVICES		187,407	211,286	211,039	221,770	225,742
OUTLAY						
5807	Machinery, Tools & Instruments	8,466	7,687	9,757	9,757	15,346
5830	Automotive	48,289	30,677	59,200	69,200	85,628
TOTAL OUTLAY		56,755	38,364	68,957	78,957	100,974
TOTAL POLICE		3,416,588	3,487,643	3,627,367	3,601,267	3,869,159

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: PUBLIC SAFETY

DEPARTMENT: POLICE

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2022 BUDGET	2022 ESTIMATED ACTUAL	2023 PROPOSED BUDGET
	2022	2023			
Chief	1.00	1.00	111,671	111,171	116,138
Assistant Chief	1.00	1.00	97,857	97,387	101,771
Lieutenant	1.00	1.00	89,610	88,965	93,195
Sergeant	1.00	1.00	76,697	76,697	
Sergeant	1.00	1.00	76,859	76,859	
Sergeant	1.00	1.00	76,667	76,667	
Sergeant	1.00	1.00	76,859	76,059	
Patrolman / Meg Officer	1.00	1.00	74,307	74,307	
Patrolman / Detective	1.00	1.00	76,667	76,667	
Patrolman / K-9	1.00	1.00	78,014	78,014	
Patrolman / K-9	1.00	1.00	76,833	76,833	
Patrolman	1.00	1.00	74,427	74,427	
Patrolman	1.00	1.00	74,367	74,367	
Patrolman	1.00	1.00	74,367	74,367	
Patrolman	1.00	1.00	72,614	72,414	
Patrolman	1.00	1.00	72,806	72,206	
Patrolman	1.00	1.00	71,181	69,681	
Patrolman	1.00	1.00	71,181	69,481	
Patrolman	1.00	1.00	68,555	68,555	
Patrolman	1.00	1.00	68,495	68,495	
Patrolman	1.00	1.00	71,313	71,913	
Patrolman	1.00	1.00	74,259	74,259	
Patrolman	1.00	1.00	68,555	48,155	
Patrolman	0.00	1.00	0	0	
Police School Resource Officer	1.00	1.00	74,367	74,367	
Police School Resource Officer	1.00	1.00	74,307	74,307	
Police School Resource Officer	1.00	1.00	73,906	73,556	
Admin Services Supervisor	1.00	1.00	58,289	57,739	61,985
Police Records Clerk II	0.73	0.73	31,112	30,662	32,361
Police Records Clerk II	0.63	0.63	26,850	26,490	27,928
Police Records Clerk I	0.50	0.50	19,146	19,156	19,912
Police Records Clerk I	0.50	0.50	19,146	19,146	19,912
Community Service Officer	0.50	0.50	13,456	14,566	13,991
SUBTOTAL	29.86	30.86	2,164,741	2,137,936	2,295,930
Less: School share of PSLO			111,290	177,295	181,703
TOTAL	29.86	30.86	2,053,451	1,960,641	2,114,227

CITY OF KAUKAUNA**2023 BUDGET**

*DIVISION: PUBLIC SAFETY
DEPARTMENT: SCHOOL PATROL*

MISSION STATEMENT

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

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

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: PUBLIC SAFETY

DEPT: 52110

DEPARTMENT: SCHOOL PATROL

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	52,713	45,935	55,635	48,535	57,843
Fringe Benefits						
5151	Retirement Plan	0	0	0	0	0
5154	Social Security	904	951	807	734	839
5157	Group Health Insurance	0	0	0	0	0
5160	Group Life Insurance	0	0	0	0	0
5163	Workers Compensation	1,903	1,466	1,942	1,694	1,851
TOTAL PERSONNEL SERVICES		55,520	48,352	58,384	50,963	60,533
NON-PERSONNEL SERVICES						
Supplies						
5404	Clothing Expense	1,375	1,000	1,375	1,125	1,250
5499	Miscellaneous	400	0	400	0	100
TOTAL NON-PERSONNEL SERVICES		1,775	1,000	1,775	1,125	1,350
TOTAL SCHOOL PATROL		57,295	49,352	60,159	52,088	61,883

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: PUBLIC SAFETY

DEPARTMENT: SCHOOL PATROL

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2022 BUDGET	2022	2023
	2022	2023		ESTIMATED ACTUAL	PROPOSED BUDGET
Crossing Guard	0.26	0.26	8,036	7,386	8,355
Crossing Guard	0.26	0.26	8,036	7,386	8,355
Crossing Guard	0.26	0.26	8,036	7,386	8,355
Crossing Guard	0.26	0.26	8,036	7,386	8,355
Crossing Guard	0.26	0.26	8,036	7,386	8,355
Crossing Guard	0.26	0.26	8,036	5,086	8,355
Crossing Guard - Sub.	0.08	0.08	2,473	2,173	2,571
Crossing Guard - Sub.	0.08	0.08	2,473	2,173	2,571
Crossing Guard - Sub.	0.08	0.08	2,473	2,173	2,571
TOTAL	1.80	1.80	55,635	48,535	57,843



CITY OF KAUKAUNA**2023 BUDGET***DIVISION: HEALTH AND SOCIAL SERVICES**DEPARTMENT: ALCOHOL & OTHER DRUG AWARENESS***MISSION STATEMENT**

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

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

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

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

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: HEALTH & SOCIAL SERVICES

DEPT: 54980

DEPARTMENT: ALCOHOL & OTHER DRUG AWARENESS

		2022				
OBJECT		2021	2021	2022	ESTIMATED	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
NON-PERSONNEL SERVICES						
Supplies						
5499	Miscellaneous	2,500	7,751	2,500	4,740	2,500
TOTAL NON-PERSONNEL SERVICES		2,500	7,751	2,500	4,740	2,500
TOTAL ALCOHOL & DRUG AWARENESS		2,500	7,751	2,500	4,740	2,500

CITY OF KAUKAUNA

2023 BUDGET

*DIVISION: TRANSPORTATION
DEPARTMENT: BRIDGE MAINTENANCE*

MISSION STATEMENT

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

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: TRANSPORTATION

DEPT: 53306

DEPARTMENT: BRIDGE MAINTENANCE

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5309	Water, Sewer & Electric	3,000	1,111	1,200	1,000	1,200
5325	Contractual Services	15,000	6,021	10,000	9,000	15,000
TOTAL NON-PERSONNEL SERVICES		18,000	7,132	11,200	10,000	16,200
TOTAL BRIDGE MAINTENANCE		18,000	7,132	11,200	10,000	16,200

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: BUS SUBSIDY

MISSION STATEMENT

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

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: TRANSPORTATION

DEPT: 53520

DEPARTMENT: BUS SUBSIDY

					2022	
OBJECT		2021	2021	2022	ESTIMATED	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5325	Contractual Services	35,000	20,778	22,000	20,648	22,000
TOTAL NON-PERSONNEL SERVICES		35,000	20,778	22,000	20,648	22,000
TOTAL BUS SUBSIDIES		35,000	20,778	22,000	20,648	22,000

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: ENGINEERING

MISSION STATEMENT

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

2022 Goals and Objectives

Complete construction projects including sewer, stormwater, and paving in a timely, cost-effective manner while minimizing disruptions to residents and the travelling public.

Work with the Wisconsin Department of Transportation, Wisconsin Department of Natural Resources, Outagamie County Highway Department, and other agencies as needed to effectively carry out the duties delegated to the Department of Public Works.

Assist other City departments and department heads when requested.

Work with the Heart of the Valley Metropolitan Sewerage District (HOVMSD) within the Capacity, Management, Operations, and Maintenance (CMOM) program and Clearwater Sustainability Program to reduce the amount of inflow and infiltration that enters the sanitary sewer system. This work will include sewer rehabilitation projects, replacement of private sanitary sewer laterals, flow monitoring, and any other tasks deemed necessary by the HOVMSD and its consulting engineer.

Work with the Wisconsin Department of Natural Resources to meet water regulations and improve storm water quality throughout the Municipal Separate Storm Sewer System (MS4).

Work with Kaukauna Utilities to coordinate sanitary sewer main, water main, and lateral replacement projects.

Continue to develop the City's G.I.S. system.

Successfully complete the following projects:

- 2022 Concrete Street Paving Project
- Sanitary Sewer and Water Main Relay Projects with Kaukauna Utilities
- Alley Reconstruction Project
- Concrete Sidewalk Replacement Project
- Island Street Bridge & Street Replacement
- Island / Elm Intersection Reconfiguration and Signalization
- Elm/Thilmany Intersection Reconstruction
- Lawe Street Sidewalk Installation and Curb Rehabilitation
- Hillcrest Drive Sidewalk Installation and Curb Rehabilitation
- Design and Construction of the Jonen Park Pavilion
- K4 Basin Flood Storage Project
- Glenview Ravine and Outfall Project
- Erosion Control - Stormwater Outfall / Streambank Restoration Project

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: ENGINEERING

2022 Accomplishments

Successfully Completed the Following Projects:

- 2022 Concrete Street Paving Project
- Sanitary Sewer and Water Main Relay Projects with Kaukauna Utilities
- Alley Reconstruction Project
- Concrete Sidewalk Replacement Project
- Island Street Bridge & Street Replacement
- Island / Elm Intersection Reconfiguration and Signalization
- Lawe Street Sidewalk Installation and Curb Rehabilitation
- Hillcrest Drive Sidewalk and Curb Rehabilitation
- Design of the Jonen Park Pavilion
- Stormwater Outfall / Streambank Restoration Projects Nelson Trail and Fox Shores
- Inside the Park Place Utility Installation and Grading

Began Work on the Following Projects (Anticipated Final Completion in 2023):

- Grignon Park Utility Relay and Streambank Restoration

Assisted other City departments and department heads when requested. Provided technical assistance, mapping and displays for multiple departments.

Worked with the Heart of the Valley Metropolitan Sewerage District (HOVMSD) within the Capacity, Management, Operations, and Maintenance (CMOM) program and Clearwater Sustainability Program to reduce the amount of inflow and infiltration that enters the sanitary sewer system. This work included sewer rehabilitation projects, replacement of private sanitary sewer laterals, and other tasks deemed necessary by the HOVMSD and its consulting engineer.

Worked with the Wisconsin Department of Natural Resources to meet regulations and improve storm water quality throughout the Municipal Separate Storm Sewer System (MS4). Worked with developers to install proper erosion control and stormwater management facilities assisting in the successful development of their properties.

Updated the Stormwater Pollution Prevention Plan (SWPPP) for the remodeled Municipal Facility and implemented the new Public Outreach and Education program.

Continued the process of establishing a Wetland Mitigation Bank as part of the Haas Road Park area and began the process of creating an onsite wetland mitigation project to enhance and restore wetlands on the Inside the Park Place recreational area.

Worked with Outagamie County on the reconstruction of CTH J and CTH Q.

Worked with Kaukauna Utilities to coordinate sanitary sewer main, water main, and lateral replacement projects, and street patching on Kenneth Avenue area and continued planning for 5-year CIP and upcoming lead water service replacement projects.

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: ENGINEERING

2023 Goals and Objectives

Complete construction projects including sewer, stormwater, and paving in a timely, cost-effective manner while minimizing disruptions to residents and the travelling public.

Work with the Wisconsin Department of Transportation, Wisconsin Department of Natural Resources, Outagamie County Highway Department, and other agencies as needed to effectively carry out the duties delegated to the Department of Public Works.

Assist other City departments and department heads when requested.

Work with the Heart of the Valley Metropolitan Sewerage District (HOVMSD) within the Capacity, Management, Operations, and Maintenance (CMOM) program and Clearwater Sustainability Program to reduce the amount of inflow and infiltration that enters the sanitary sewer system. This work will include sewer rehabilitation projects, replacement of private sanitary sewer laterals, flow monitoring, and any other tasks deemed necessary by the HOVMSD and its consulting engineer.

Work with the Wisconsin Department of Natural Resources to meet water regulations and improve storm water quality throughout the Municipal Separate Storm Sewer System (MS4).

Work with Kaukauna Utilities to coordinate sanitary sewer main, water main, and lateral replacement projects.

Continue to develop the City's G.I.S. system.

Successfully complete the following projects:

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

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101
DEPT: 53105

DIVISION: TRANSPORTATION
DEPARTMENT: ENGINEERING

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	307,395	320,106	297,631	295,631	312,244
5104	Temporary Payroll	9,415	8,257	9,940	908	11,795
5107	Overtime Pay	0	43	0	0	0
5119	Longevity Pay	1,127	1,295	1,320	840	780
Fringe Benefits						
5151	Retirement Plan	20,825	23,437	21,179	20,093	23,186
5152	Residency	11,683	12,388	12,147	8,452	11,324
5154	Social Security	23,738	24,103	25,070	21,606	24,117
5157	Group Health Insurance	68,601	68,584	68,393	52,043	48,175
5160	Group Life Insurance	754	881	925	448	520
5163	Workers Compensation	11,478	12,046	11,718	10,820	11,289
TOTAL PERSONNEL SERVICES		455,016	471,143	448,323	410,841	443,430
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	2,000	31	2,000	1,000	2,000
5208	Travel - City Business	1,850	1,551	300	300	300
5211	Education & Memberships	600	230	300	240	250
Purchased Services						
5303	Communications	1,200	1,200	1,200	1,500	1,800
5315	Maintenance - Office Equipment	1,500	68	1,000	0	500
5318	Maintenance - Automotive	400	0	0	0	200
5321	Maintenance - Other Equipment	200	0	0	500	500
5325	Contractual Services	3,000	856	1,000	950	1,000
5334	Printing Expense	200	1,680	1,500	600	600
5340	Rent - Equipment	1,300	817	1,000	750	1,000
Supplies						
5401	Office Supplies	800	279	800	1,400	1,000
5402	Desktop Printing Expense	250	0	100	0	200
5407	Automotive Supplies	1,000	1,083	1,000	1,200	1,100
5410	General Supplies	1,400	973	1,000	950	1,000
TOTAL NON-PERSONNEL SERVICES		15,700	8,768	11,200	9,390	11,450
OUTLAY						
5804	Office Equipment	0	0	0	0	3,500
5807	Machinery, Tools & Instruments	0	876	0	619	500
TOTAL OUTLAY		0	876	0	619	4,000
TOTAL ENGINEERING		470,716	480,786	459,523	420,850	458,880

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: ENGINEERING

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2022 BUDGET	2022	2023
	2022	2023		ESTIMATED ACTUAL	PROPOSED BUDGET
Director of Public Works	1.00	1.00	116,696	116,696	111,029
Senior Project Engineer	1.00	1.00	85,751	64,751	81,587
Project Engineer	1.00	1.00	79,871	73,871	77,702
Planning/Engineering Tech.	0.60	0.60	40,313	40,313	41,926
TOTAL	3.60	3.60	322,631	295,631	312,244



CITY OF KAUKAUNA**2023 BUDGET***DIVISION: TRANSPORTATION**DEPARTMENT: EQUIPMENT MAINTENANCE & REPLACEMENT****MISSION STATEMENT***

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

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: TRANSPORTATION

DEPT: 53308

DEPARTMENT: EQUIPMENT MAINTENANCE & REPLACEMENT

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5318	Maintenance - Automotive	75,000	53,069	75,000	85,000	80,000
5325	Contractual Services	425	316	425	200	425
Supplies						
5410	General Supplies	12,000	6,268	12,000	14,000	12,000
5499	Miscellaneous	0	0	0	0	0
TOTAL NON-PERSONNEL SERVICES		87,425	59,653	87,425	99,200	92,425
TOTAL EQUIP MAINTEN & REPLACE		87,425	59,653	87,425	99,200	92,425

CITY OF KAUKAUNA**2023 BUDGET***DIVISION: TRANSPORTATION**DEPARTMENT: FORESTRY****MISSION STATEMENT***

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

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: TRANSPORTATION

DEPT: 53310

DEPARTMENT: FORESTRY

OBJECT		2021		2022		2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5322	Maintenance - Roads & Walks	0	0	0	0	0
5325	Contractual Services	2,500	8,084	2,500	8,500	8,500
Supplies						
5407	Automotive Supplies	4,000	3,971	4,000	7,500	7,500
5410	General Supplies	1,500	2,042	1,500	2,500	2,000
5425	Botanical & Agricultural	2,000	1,897	1,000	1,500	2,000
TOTAL NON-PERSONNEL SERVICES		10,000	15,993	9,000	20,000	20,000
TOTAL FORESTRY		10,000	15,993	9,000	20,000	20,000

CITY OF KAUKAUNA**2023 BUDGET***DIVISION: TRANSPORTATION**DEPARTMENT: SNOW & ICE CONTROL****MISSION STATEMENT***

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

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: TRANSPORTATION

DEPT: 53304

DEPARTMENT: SNOW & ICE CONTROL

OBJECT				2022		
CODE	DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	ESTIMATED ACTUAL	2023 BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5318	Maintenance - Automotive	5,000	11,580	5,000	4,000	5,000
5322	Maintenance - Roads & Walks	48,000	30,100	48,000	55,000	60,000
5328	Advertising	850	711	850	750	800
Supplies						
5407	Automotive Supplies	28,500	17,194	28,500	20,000	25,000
5410	General Supplies	16,000	1,905	16,000	60,000	30,000
TOTAL NON-PERSONNEL SERVICES		98,350	61,490	98,350	139,750	120,800
TOTAL SNOW & ICE CONTROL		98,350	61,490	98,350	139,750	120,800

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: STREET DEPARTMENT ADMINISTRATION

MISSION STATEMENT

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

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

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

2022 Goals and Objectives

Continue to provide effective and efficient direction and control of the Street and Park Departments.

Maintain the city's designation, "Tree City USA" by the National Arbor Day Foundation.

Provide continuing education opportunities for all Street and Park Department personnel.

Continue emphasizing safety and provide the equipment and tools necessary to achieve a safe working environment.

Continue working with safety coordinator to provide safe work environments while maintaining optimum efficiency.

Continue with systematic equipment replacement.

Continued sign installation and inventory.

Working with the State to keep the gypsy moth problem to a minimum.

Continue education through the DNR regarding the Emerald Ash Borer.

Continue to clean, inspect and rebuild city sewers.

Continue to build and maintain new equipment and property at Jonen Park, Dog Walking Park, moving forward with the development of Anderson Park and Haas Road Park while maintaining and upgrading all city parks and downtown plazas.

Work to create an honest, trusting work environment between our workforce and management to provide less wasted time and more efficient workdays.

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: STREET DEPARTMENT ADMINISTRATION

2022 Accomplishments

The Street and Park Department continued to provide effective and efficient maintenance services for the residents of the city, its visitors, various organizations, and the Kaukauna area school district. Routine maintenance (refuse collection, snow removal, street repair, park care, sewer maintenance, weed cutting, street maintenance, vehicle maintenance, etc.) was performed throughout the year.

The city received recognition for the 29th year in a row as a "Tree City USA" by the National Arbor Day Foundation. The award identifies the city as one which realizes the benefits of tree planting and maintenance of the urban forest.

Personnel from the street and park department continued to participate in various educational opportunities.

Safety training sessions were attended in Hearing Conservation, Vehicle Safety and Maintenance, Blood Borne Pathogens, lock out tag out, etc.

Worked with Calumet County Highway Department to paint center lines in heavy traffic district.

The Fourth of July 5K, Suicide Awareness, Live from Hydro Park, Bike to the Beat tour and other various events such as the Christmas Parade, Electric City Experience, and numerous block parties all required assistance again this year. The majority of our help for these events is in the form of traffic control, picnic tables, and refuse receptacles.

Continue to seek training for preventive measures and removal of City trees affected by the Emerald Ash Borer.

Continue to plant a variety of species of trees to replace the removed Ash trees, along with other declining trees throughout city property

Replaced or rebuilt numerous sanitary and storm sewers on city streets.

Multiple landscape projects throughout the city.

Continued to adjust and optimize automated refuse collection and routes.

Equipment upgrades completed in 2022- Replaced 2011 Chevy 1 ton w/lift gate #7
Replaced Tractor #24, Replaced MSV 105.

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: STREET DEPARTMENT ADMINISTRATION

2023 Goals and Objectives

Continue to provide effective and efficient direction and control of the Street and Park Departments.

Maintain the city's designation, "Tree City USA" by the National Arbor Day Foundation.

Provide continuing education opportunities for all Street and Park department personnel.

Continue emphasizing safety and provide the equipment and tools necessary to achieve a safe working environment.

Continue working with safety coordinator to provide safe work environments while maintaining optimum efficiency.

Continue with systematic equipment replacement. Equipment scheduled to be replaced in 2023 is (213) International Work Star 7400 dump truck and add ¾ ton pickup with lift gate to the fleet to help with vehicle needs for street and park staff.

Continued street sign replacement and inventory.

Develop and execute plans for upgrades to La Follette Park playground equipment with vendors and multiple city departments while continuing to upgrade and maintain all city parks, athletic fields, and plantings.

Continue work on Nelson and Konkapot trails to install benches, refuse receptacles, and signage for all trail users.

Continue planting of various varieties of trees to replace the dead and declining trees throughout the park systems

Continue professional relationships with the many clubs and organizations that organize events for the youth and citizens of Kaukauna.

Provide the response of personnel and equipment to all weather emergencies for safe travel throughout the city.

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: TRANSPORTATION

DEPT: 53110

DEPARTMENT: STREET DEPARTMENT ADMINISTRATION

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	125,189	125,816	128,429	135,829	130,684
5119	Longevity Pay	745	325	360	570	395
Fringe Benefits						
5151	Retirement Plan	8,501	8,503	8,371	8,288	8,913
5152	Residency	0	0	0	4,444	5,118
5154	Social Security	9,634	9,152	9,852	9,657	10,028
5157	Group Health Insurance	45,824	47,166	46,005	35,524	33,793
5160	Group Life Insurance	449	355	171	337	214
5163	Workers Compensation	3,098	2,978	3,086	3,055	2,819
TOTAL PERSONNEL SERVICES		193,440	194,295	196,274	197,704	191,964
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	1,500	825	1,500	500	1,500
5211	Education & Memberships	0	0	0	0	0
Purchased Service						
5303	Communications	300	300	300	300	500
5325	Contractual Services	2,500	3,077	2,500	3,300	3,000
5328	Advertising	0	0	0	0	0
Supplies						
5401	Office Supplies	800	182	500	450	500
5402	Desktop Printing Expense	300	440	500	250	400
5410	General Supplies	150	97	100	50	100
TOTAL NON-PERSONNEL SERVICES		5,550	4,921	5,400	4,850	6,000
TOTAL ST DEPT ADMINISTRATION		198,990	199,216	201,674	202,554	197,964

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: STREET DEPARTMENT ADMINISTRATION

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2022 BUDGET	2022	2023
	2022	2023		ESTIMATED ACTUAL	PROPOSED BUDGET
Street Superintendent	1.00	1.00	85,751	93,551	85,300
Administrative Assistant	1.00	1.00	42,678	42,278	45,384
TOTAL	2.00	2.00	128,429	135,829	130,684



CITY OF KAUKAUNA

2023 BUDGET

*DIVISION: TRANSPORTATION
DEPARTMENT: STREET LIGHTING*

MISSION STATEMENT

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

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: TRANSPORTATION

DEPT: 53420

DEPARTMENT: STREET LIGHTING

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5309	Water, Sewer & Electric	211,000	236,713	210,000	204,720	210,000
5321	Maintenance - Other Equipment	600	10	600	100	200
TOTAL NON-PERSONNEL SERVICES		211,600	236,723	210,600	204,820	210,200
TOTAL STREET LIGHTING		211,600	236,723	210,600	204,820	210,200

CITY OF KAUKAUNA**2023 BUDGET***DIVISION: TRANSPORTATION**DEPARTMENT: STREET MAINTENANCE****MISSION STATEMENT***

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

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

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101
DEPT: 53301

DIVISION: TRANSPORTATION
DEPARTMENT: STREET MAINTENANCE

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	1,209,767	1,142,654	1,252,553	1,209,653	1,233,453
5104	Temporary Payroll	54,000	56,460	54,000	45,500	70,770
5107	Overtime Pay	85,000	89,749	85,000	80,000	85,000
5110	Shift Premium Pay	700	346	700	467	700
5113	Job Class Premium Pay	6,900	5,778	6,900	6,100	6,900
5119	Longevity Pay	5,370	4,495	4,480	4,120	4,275
5125	Call Time	0	0	0	0	0
Fringe Benefits						
5151	Retirement Plan	88,272	85,175	87,726	84,522	90,462
5152	Residency	36,133	40,921	41,956	40,868	42,507
5154	Social Security	100,825	90,879	104,030	100,136	102,796
5157	Group Health Insurance	399,323	411,461	439,089	444,278	428,901
5160	Group Life Insurance	3,234	2,289	2,445	2,642	2,774
5163	Workers Compensation	49,159	44,815	48,987	46,970	44,835
5166	Unemployment Insurance	0	0	0	0	0
TOTAL PERSONNEL SERVICES		2,038,683	1,975,022	2,127,866	2,065,256	2,113,373
NON-PERSONNEL SERVICES						
Purchased Services						
5303	Communications	300	300	300	300	1,000
5309	Water, Sewer & Electric	0	0	0	0	0
5312	Maintenance - Building	7,000	21,935	10,000	42,000	25,000
5318	Maintenance - Automotive	0	658	0	40	0
5322	Maintenance - Roads & Walks	72,000	38,111	65,000	35,000	45,000
5325	Contractual Services	15,000	10,850	15,000	9,000	15,000
5328	Advertising	0	0	0	0	0
Supplies						
5407	Automotive Supplies	12,000	15,177	12,000	24,000	20,000
5410	General Supplies	8,000	7,079	8,000	10,000	8,000
TOTAL NON-PERSONNEL SERVICES		114,300	94,111	110,300	120,340	114,000
OUTLAY						
5807	Machinery, Tools & Instruments	0	0	0	0	1,000
TOTAL OUTLAY		0	0	0	0	1,000
TOTAL STREET MAINTENANCE		2,152,983	2,069,133	2,238,166	2,185,596	2,228,373

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: TRANSPORTATION

DEPARTMENT: STREET MAINTENANCE

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2022 BUDGET	2022 ESTIMATED ACTUAL	2023 PROPOSED BUDGET
	2022	2023			
Street Foreman	1.00	1.00	76,068	69,168	72,374
Heavy Equipment Operator	5.50	5.50	353,103	353,103	367,282
Tandem Trucks	1.50	1.50	94,854	94,854	98,659
Small Truck Driver	2.00	2.00	122,784	108,784	127,688
Park Man	4.00	4.00	244,813	227,813	254,622
Laborer	6.00	5.00	360,931	355,931	312,828
TOTAL	20.00	19.00	1,252,553	1,209,653	1,233,453



CITY OF KAUKAUNA**2023 BUDGET***DIVISION: TRANSPORTATION**DEPARTMENT: STREET SIGNS & MARKERS****MISSION STATEMENT***

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

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: TRANSPORTATION

DEPT: 53303

DEPARTMENT: STREET SIGNS & MARKERS

OBJECT CODE	DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022	2023 BUDGET
					ESTIMATED ACTUAL	
NON-PERSONNEL SERVICES						
Purchased Services						
5321	Maintenance - Other Equipment	1,250	486	1,250	100	1,250
5325	Contractual Services	3,500	19,854	3,500	4,000	4,000
Supplies						
5407	Automotive Supplies	1,500	1,370	1,500	2,000	1,500
5410	General Supplies	9,000	11,756	9,000	12,500	12,000
5413	Chemical & Ordnance	8,000	7,322	8,000	8,000	8,500
TOTAL NON-PERSONNEL SERVICES		23,250	40,789	23,250	26,600	27,250
TOTAL STREET SIGNS & MARKERS		23,250	40,789	23,250	26,600	27,250

CITY OF KAUKAUNA**2023 BUDGET**

*DIVISION: TRANSPORTATION
DEPARTMENT: TRAFFIC CONTROL*

MISSION STATEMENT

The traffic control department's mission is to provide for the maintenance and repair of the city's six signalized intersections and one flashing/warning light. This includes labor, parts, contractual services and electrical services.

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: TRANSPORTATION

DEPT: 53305

DEPARTMENT: TRAFFIC CONTROL

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5309	Water, Sewer & Electric	5,500	4,404	5,000	3,300	4,000
5325	Contractual Services	9,000	16,590	9,000	9,650	10,000
Supplies						
5410	General Supplies	0	72	0	500	400
TOTAL NON-PERSONNEL SERVICES		14,500	21,067	14,000	13,450	14,400
OUTLAY						
5807	Machinery, Tools & Instruments	4,500	0	4,500	500	10,000
TOTAL OUTLAY		4,500	0	4,500	500	10,000
TOTAL TRAFFIC CONTROL		19,000	21,067	18,500	13,950	24,400

CITY OF KAUKAUNA**2023 BUDGET**

*DIVISION: TRANSPORTATION
DEPARTMENT: WEED CONTROL*

MISSION STATEMENT

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

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: TRANSPORTATION

DEPT: 53640

DEPARTMENT: WEED CONTROL

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5318	Maintenance - Automotive	1,500	1,475	1,500	2,500	2,000
5328	Advertising	0	0	0	0	500
Supplies						
5407	Automotive Supplies	800	653	800	800	800
5410	General Supplies	300	3,847	300	100	300
TOTAL NON-PERSONNEL SERVICES		2,600	5,975	2,600	3,400	3,600
TOTAL WEED CONTROL		2,600	5,975	2,600	3,400	3,600

CITY OF KAUKAUNA**2023 BUDGET***DIVISION: SANITATION**DEPARTMENT: REFUSE COLLECTION****MISSION STATEMENT***

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

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: SANITATION

DEPT: 53620

DEPARTMENT: REFUSE COLLECTION

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5318	Maintenance - Automotive	60,000	40,430	60,000	55,000	60,000
5325	Contractual Services	0	(10)	0	100	0
5328	Advertising	0	600	0	800	600
Supplies						
5404	Clothing Expense	300	314	300	300	300
5407	Automotive Supplies	30,000	39,836	30,000	61,000	50,000
5410	General Supplies	1,000	600	1,000	1,200	1,500
TOTAL NON-PERSONNEL SERVICES		91,300	81,771	91,300	118,400	112,400
TOTAL REFUSE COLLECTION		91,300	81,771	91,300	118,400	112,400

CITY OF KAUKAUNA**2023 BUDGET***DIVISION: SANITATION**DEPARTMENT: REFUSE DISPOSAL****MISSION STATEMENT***

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

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: SANITATION

DEPT: 53630

DEPARTMENT: REFUSE DISPOSAL

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5325	Contractual Services	145,000	157,851	132,500	130,000	127,000
5395	Recycling Costs	4,000	6,844	7,000	10,000	12,000
TOTAL NON-PERSONNEL SERVICES		149,000	164,695	139,500	140,000	139,000
TOTAL REFUSE DISPOSAL		149,000	164,695	139,500	140,000	139,000

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: COMMUNITY ENRICHMENT
DEPARTMENT: ADULT PROGRAMS

MISSION STATEMENT

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

2022 Goals and Objectives

Add 1-2 new adult programs.

2022 Accomplishments

Added additional family special events
Added DanceFit class
Added No Boundaries Running Program
Added Monday Afternoon Cards

2023 Goals and Objectives

Add 1-2 new adult programs.
Add Family Special Events

Service Efforts:

INDICATOR	2020	2021	2022
Number of teams	33	33	35
Number of annual participants	495	495	525
Adult Open Gym	-	-	-*
Fitness/Health Classes	10	111	54*
Photography	-	1	-
PAC Trips	35	25	80*
Pickleball	40	11	8*
Outdoor Cooking W/Caste Iron	17	7	11
No Boundaries	-	-	12
Monday Afternoon Cards	-	-	-*
Be Active Wisconsin	-	8	12

*Fall Program Registration is ongoing

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: COMMUNITY ENRICHMENT

DEPT: 55320

DEPARTMENT: ADULT PROGRAMS

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	40,113	70,037	42,092	42,192	43,776
5104	Temporary Payroll	28,166	14,859	22,793	16,073	34,757
5107	Overtime Pay	0	0	0	309	0
5119	Longevity Pay	520	520	540	540	585
Fringe Benefits						
5151	Retirement Plan	8,158	8,461	8,243	8,533	8,970
5152	Residency	4,757	4,794	4,900	4,900	5,096
5154	Social Security	3,517	5,352	3,592	3,526	3,898
5157	Group Health Insurance	47,272	47,166	46,005	46,005	47,353
5160	Group Life Insurance	204	379	398	391	411
5163	Workers Compensation	1,997	3,258	3,730	3,496	3,909
5166	Unemployment Insurance	0	0	0	0	0
TOTAL PERSONNEL SERVICES		134,704	154,825	132,293	125,965	148,755
NON-PERSONNEL SERVICES						
Purchased Services						
5303	Communications	300	300	300	300	300
5325	Contractual Services	2,600	5,827	2,600	6,000	3,000
5328	Advertising	2,650	0	2,650	0	2,250
Supplies						
5401	Office Supplies	500	0	500	52	500
5407	Automotive Supplies	400	0	400	0	400
5422	Data Processing Supplies	1,500	0	4,000	4,000	4,000
5428	Recreation	4,500	3,336	4,500	4,500	4,500
5431	Postage	1,200	0	1,200	0	1,200
TOTAL NON-PERSONNEL SERVICES		13,650	9,462	16,150	14,852	16,150
TOTAL ADULT PROGRAM		148,354	164,288	148,443	140,817	164,905

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: COMMUNITY ENRICHMENT

DEPARTMENT: ADULT PROGRAMS

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2022 BUDGET	2022 ESTIMATED ACTUAL	2023 PROPOSED BUDGET
	2022	2023			
Recreation Director	0.33	0.33	27,220	27,220	28,309
Office Assistant	0.33	0.33	14,872	14,972	15,467
TOTAL	0.67	0.67	42,092	42,192	43,776



CITY OF KAUKAUNA**2023 BUDGET***DIVISION: COMMUNITY ENRICHMENT**DEPARTMENT: ATHLETIC FIELDS****MISSION STATEMENT***

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

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: COMMUNITY ENRICHMENT

DEPT: 55415

DEPARTMENT: ATHLETIC FIELDS

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5309	Water, Sewer & Electric	24,000	24,852	24,000	20,200	24,000
5312	Maintenance - Building	3,000	2,424	3,000	3,500	3,000
5321	Maintenance - Other Equipment	450	0	450	3,600	1,000
5322	Maintenance - Roads & Walks	2,000	1,980	2,000	5	2,000
5325	Contractual Services	2,000	977	2,000	500	2,000
Supplies						
5407	Automotive Supplies	1,500	1,131	1,000	2,100	2,000
5410	General Supplies	6,000	7,622	6,000	7,000	7,000
5425	Botanical & Agricultural	10,000	9,598	10,000	17,500	15,000
TOTAL NON-PERSONNEL SERVICES		48,950	48,584	48,450	54,405	56,000
OUTLAY						
5801	Land & Buildings	8,000	0	5,000	0	5,000
TOTAL OUTLAY		8,000	0	5,000	0	5,000
TOTAL ATHLETIC FIELD		56,950	48,584	53,450	54,405	61,000

CITY OF KAUKAUNA**2023 BUDGET***DIVISION: COMMUNITY ENRICHMENT**DEPARTMENT: CIVIC PROMOTIONS****MISSION STATEMENT***

Civic promotion is responsible for promoting the public image at the City. City-wide Events, Memorial Day contribution, Electric City Experience, and Firecracker 5k are some of the programs that have been supported by this department.

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101
DEPT: 55190

DIVISION: COMMUNITY ENRICHMENT
DEPARTMENT: CIVIC PROMOTIONS

					2022	
OBJECT		2021	2021	2022	ESTIMATED	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
NON-PERSONNEL SERVICES						
Supplies						
5499	Miscellaneous	11,000	17,283	15,000	16,500	15,000
TOTAL NON-PERSONNEL SERVICES		11,000	17,283	15,000	16,500	15,000
TOTAL CIVIC PROMOTIONS		11,000	17,283	15,000	16,500	15,000

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: COMMUNITY ENRICHMENT
DEPARTMENT: COMMUNITY CENTER

MISSION STATEMENT

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

2022 Goals and Objectives

Add 1-2 new programs

2022 Accomplishments

New Partnership with Aurora
Added Mind Over Matter- Healthy Bowel, Healthy Bladder

2023 Goals and Objectives

Add new programs and create new partnerships

Service Efforts:

INDICATOR	2020	2021	2022
# of Community Room bookings	128	312	531
# of 3 rd Street Conference Rm bookings	94	50	74
# of Council Chamber bookings	-	-	-
# of Hydro View Room bookings	-	-	-
XYZ Group Participants	114	93	121*
Strong Bodies	49	112	144
Stepping On	-	-	-
Stretching & Endurance	-	-	-
Better Brain Health	-	4	-
Sip 'N Swipe Cafe	-	1	-
Mind Over Matter	-	-	(2) -

*Fall Program Registration is ongoing

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101
DEPT: 55405

DIVISION: COMMUNITY ENRICHMENT
DEPARTMENT: COMMUNITY CENTER

OBJECT				2022		
CODE	DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	ESTIMATED ACTUAL	2023 BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5325	Contractual Services	1,200	250	1,200	1,200	1,200
Supplies						
5428	Recreation	2,400	100	2,400	2,400	2,400
TOTAL NON-PERSONNEL SERVICES		3,600	350	3,600	3,600	3,600
OUTLAY						
5804	Office Equipment	0	0	0	0	0
5807	Machinery, Tools & Instruments	0	0	0	0	0
TOTAL OUTLAY		0	0	0	0	0
TOTAL COMMUNITY CENTER		3,600	350	3,600	3,600	3,600

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: COMMUNITY ENRICHMENT
DEPARTMENT: DANCE CLASSES

MISSION STATEMENT

This category is intended to provide dance lessons, which include tap, tumbling, ballet, hip hop, lyrical jazz, break dancing & tricks, musical theatre and jazz for boys and girls ages 3 through high school ages. We offer a six-week beginner program in the spring, two 5-week summer sessions and a 28-week program that begins in September and concludes with the annual dance recital in mid-April.

2022 Goals and Objectives

Add new classes/workshops
Add additional instructors

2022 Accomplishments

Hired a New Instructor
Added My Adult & Me Classes
Added Jungle Animals Workshop
Added Spotlight Dance
Added Dance-Off Challenge
Brought back Adult Tap
Added All Things Pom & Kick Dance Clinic

2023 Goals and Objectives

Add new classes/workshops
Add additional instructors

Service Efforts:

INDICATOR	2020	2021	2022
Dance Lessons	124	148	195*
Beginner Dance Lessons	-	119	153
Summer	-	99	115
Tot Classes	13	13	19*
Workshops	-	36	26*
Competition Dance	-	-	-
Adult Tap	-	-	5*

*Fall Program Registration is ongoing

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: COMMUNITY ENRICHMENT

DEPT: 55310

DEPARTMENT: DANCE CLASSES

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5104	Regular Payroll	0	0	0	0	0
5104	Temporary Payroll	42,481	13,021	43,930	24,000	45,716
5107	Overtime Pay	1,250	0	0	0	0
Fringe Benefits						
5151	Retirement Plan	84	0	0	0	0
5154	Social Security	712	241	637	348	663
5163	Workers Compensation	1,536	394	1,533	838	1,463
TOTAL PERSONNEL SERVICES		46,063	13,656	46,100	25,186	47,842
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	1,000	0	1,000	300	1,000
5208	Travel - City Business	500	0	500	250	500
Purchased Services						
5325	Contractual Services	8,925	2,053	8,925	6,500	8,925
5328	Advertising	2,450	0	2,450	1,500	2,000
5334	Printing Expense	1,000	0	1,000	800	1,000
Supplies						
5404	Clothing Expense	21,000	7,464	21,000	10,000	21,000
5422	Data Processing Supplies	1,500	1,135	1,500	1,500	1,500
5428	Recreation	2,000	867	2,000	1,200	2,000
5431	Postage	1,200	0	1,200	0	1,200
TOTAL NON-PERSONNEL SERVICES		39,575	11,519	39,575	22,050	39,125
TOTAL DANCE CLASSES		85,638	25,175	85,675	47,236	86,967

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: COMMUNITY ENRICHMENT

DEPARTMENT: GRIGNON MANSION

MISSION STATEMENT

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

2022 Goals

- Complete exterior repairs.
- Upgrade technology in the third floor office to support collections management.
- Reestablish relationships with Kaukauna schools, primarily 2nd and 4th grade classes.
- Work with other City departments to create programming.

2022 Accomplishments

- Successfully completed Grignon Mansion exterior renovation.
- Received grant and upgraded technology in the third floor office.
- Completed a full schedule of events and tours since being closed in 2020.
- Increased sponsorship support at special events.
- Integrated into the Community Enrichment Department

2023 Goals

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

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: COMMUNITY ENRICHMENT

DEPT: 55120

DEPARTMENT: GRIGNON MANSION

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5104	Regular Payroll					52,355
5104	Temporary Payroll					0
5119	Longevity Pay					0
Fringe Benefits						
5151	Retirement Plan					3,560
5154	Social Security					4,005
5157	Group Health Insurance					9,705
5160	Group Life Insurance					41
5163	Workers Compensation					1,675
TOTAL PERSONNEL SERVICES		0	0	0	0	71,341
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense					500
5208	Travel - City Business					500
Purchased Services						
5306	Heating Fuels					1,500
5309	Water, Sewer & Electric					2,500
5310	Grant Matching Expenditures					0
5312	Maintenance Buildings					0
5325	Contractual Services					2,500
Supplies						
5401	Office Supplies					100
TOTAL NON-PERSONNEL SERVICES		0	0	0	0	7,600
TOTAL GRIGNON MANSION		0	0	0	0	78,941

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: COMMUNITY ENRICHMENT

DEPARTMENT: GRIGNON MANSION

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2022 BUDGET	2022 ESTIMATED ACTUAL	2023 PROPOSED BUDGET
	2022	2023			
Executive Director	0.00	1.00	0	0	52,355
TOTAL	0.00	1.00	0	0	52,355



CITY OF KAUKAUNA

2023 BUDGET

DIVISION: COMMUNITY ENRICHMENT

DEPARTMENT: LIBRARY

MISSION STATEMENT

Enhance People's Lives and Open Doors for Curious Minds.

2022 Goals and Objectives

- Train staff and public on new discovery layer
- Begin implementing new strategic plan
- Update the policy handbook
- Clean up patron database and physical files
- Implement Capital Improvement Project: Library Safety & Security Upgrade
- Begin needs assessment of current collections
- Continue to work with landlord on lease issues

2022 Accomplishments

- Nominated for the Heart of the Valley Community Partner of the Year Award
- Served 1,418 lunches as part of the Summer Feeding Program
- Completed a Space Needs Assessment with FEH
- Offered Hoopla to our patrons
- Partnered with PCCS on the Stone Soup Project for a second year and had a matching sponsor that provided 50 more meal kits and fresh milk and eggs
- Launched our new Creator in Residence program with support from Bank of Kaukauna
- Used Library System ARPA funds to add sound panels in the Study Rooms
- Awarded competitive marketing grant from DPI
- Awarded UW-Madison Center for East Asian Studies grant
- Awarded IEEE STEAM Kit grant
- Sent staff to a national conference, the first attended by staff in a decade
- Completed Safety & Security upgrade

2023 Goals and Objectives

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

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: COMMUNITY ENRICHMENT

DEPARTMENT: LIBRARY

	2020	2021	% +/-	2022 (9 mos.)	Explanation
Visits	35,532	48,779	+37%	60,700	COVID
Circulation	97,216	124,447	+28%	107,181	COVID
E-Circulation	22,725	23,153	+2%	20,189	
Teacher Packs	33	39	+18%	26	
Loan Rate	12,259	19,225	+57%	16,835	Our loan/borrowing rates are actually bad; we want the loan and borrowing rate to be equal at a minimum
Borrowing Rate	23,465	39,365	+68%	29,692	Increasing the materials budget line should help us even this back out
Program Attendance	9,443	10,983	+16%	12,453	
Juvenile	7,090	9,530	+34%	11,363	
Adult	2,353	1,453	-38%	1,090	More online adult programs
Library Space Usage	432	579	+34%	1090	COVID
Study Rooms	205	368	+80%	663	
Meeting Rooms	227	211	-7%	427	
Computers Use	2,290	2,175	-5%	1,976	COVID
Wi-Fi Usage	6,490	11,113	+71%	11,467	
Virtual Access	50,965	42,557	-17%	38,009	
Tech 1:1 Instruction	65	122	+88%	88	
Local History Inquiry	109	137	+25%	127	
Volunteer Hours	560	1,088	+94%	905	
New Facebook Likes	1,618	573	-65%	521	COVID
Cardholders	11,312	11,064	-2%	10,955	Continue to purge inactive accounts

CITY OF KAUKAUNA

Item 2.a.

2023 BUDGET

FUND: 101

DIVISION: COMMUNITY ENRICHMENT

DEPT: 55110

DEPARTMENT: LIBRARY

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	434,805	444,788	512,181	510,146	525,600
5104	Temporary Payroll	0	9,107	9,277	17,142	15,000
5107	Overtime Pay	0	0	0	51	0
5151	Retirement Plan	19,343	19,818	23,160	25,553	27,372
5152	Residency	3,419	3,211	2,435	2,513	5,702
5154	Social Security	24,072	24,221	29,518	29,780	31,571
5157	Group Health Insurance	67,615	67,322	65,684	65,684	106,056
5160	Group Life Insurance	477	400	520	482	684
5163	Workers Compensation	826	762	991	1,002	919
TOTAL PERSONNEL SERVICES		550,557	569,629	643,766	652,353	712,904
NON-PERSONNEL SERVICES						
Travel/Training						
5208	Travel - City Business	300	0	1,400	2,538	1,000
5211	Education & Memberships	850	812	1,030	675	2,230
Purchased Services						
5303	Communications	300	300	300	300	300
5306	Heating Fuels	6,500	4,719	6,500	6,500	7,500
5309	Water, Sewer & Electric	14,600	14,147	14,200	14,336	14,600
5312	Maintenance - Building	130,000	130,481	130,000	130,000	110,000
5313	Lease - Building	143,916	143,916	143,916	143,916	143,916
5325	Contractual Services	83,619	85,075	28,400	28,400	35,000
5328	Advertising	360	972	1,050	779	1,550
5331	General Insurance	8,600	8,303	7,847	7,847	7,982
5332	Shared Services	70,681	70,202	94,151	94,151	104,450
Supplies						
5401	Office Supplies	5,000	4,909	5,000	4,500	5,500
5402	Desktop Printing Expense	3,000	2,854	3,000	3,722	800
5422	Data Processing Supplies	4,000	4,109	3,500	3,500	4,500
5431	Postage	800	722	800	800	850
5441	Library Material	50,300	54,943	63,552	63,000	77,552
5442	Service Contracts	49,405	45,260	46,795	46,500	51,871
5444	Library Programs	2,000	1,695	2,000	1,750	3,000
5499	Miscellaneous	400	558	400	550	1,000
TOTAL NON-PERSONNEL SERVICES		574,631	573,976	553,841	553,764	573,601
OUTLAY						
5804	Office Equipment	0	0	4,000	4,011	9,700
TOTAL OUTLAY		0	0	4,000	4,011	9,700
TOTAL LIBRARY		1,125,188	1,143,605	1,201,607	1,210,128	1,296,205

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: COMMUNITY ENRICHMENT

DEPARTMENT: LIBRARY

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2022 BUDGET	2022	2023
	2022	2023		ESTIMATED ACTUAL	PROPOSED BUDGET
Library Director	1.00	1.00	100,010	98,560	106,351
Asst Library Director	1.00	0.00	82,019	81,269	0
Adult Services Librarian	1.00	1.00	53,326	52,326	57,982
Youth Services Librarian	0.00	1.00	0	0	52,818
Technology Coordinator	1.00	1.00	55,701	55,351	57,928
Library Associate	1.00	1.00	44,963	44,583	46,767
Library Associate	0.53	1.00	19,848	20,168	39,831
Library Associate	0.53	0.53	20,294	22,494	21,110
Library Associate	0.53	0.53	20,294	19,394	21,110
Library Associate	0.53	0.53	20,294	20,794	21,110
Library Associate	0.53	0.53	20,294	20,494	21,110
Library Associate	0.53	0.53	19,848	21,748	21,110
Library Associate	0.53	0.53	18,158	18,733	19,746
Library Associate	0.53	0.53	18,566	18,366	19,746
Library Associate	0.53	0.53	18,566	15,866	18,881
TOTAL	9.77	10.24	512,181	510,146	525,600

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: COMMUNITY ENRICHMENT
DEPARTMENT: SWIMMING POOL

MISSION STATEMENT

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

2022 Goals and Objectives

Raise Private Funds for Pool Project
Complete Design/Construction Documents for Pool Project

2022 Accomplishments

Continued working on and complete the Capital Campaign for Kaukauna Aquatic Center
Continue working on and Complete Design/Construction Documents for Pool Project
Increase in staff wages
Collaborated with Brillion Aquatic Center and KSD on offering programs/certifications

2023 Goals and Objectives

Complete Design/Construction Documents for Pool Project
Continued working on and complete the Capital Campaign for Kaukauna Aquatic Center

Service Efforts:

INDICATOR	2020	2021	2022
Days of operation	83	80	80
Daily attendance	17,875	30,076	34,922
Avg. daily attendance	215	376	437
Swimming lesson participants	465	1,430	1,377
Water aerobics participants	12	31	28
Individual passes issued	230	587	620
Pool rentals (Hours)	37	46	45
Discover SCUBA/Snorkeling	5	8	21
Lifeguarding	17	12	14
WSI	4	4	4

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: COMMUNITY ENRICHMENT

DEPT: 55410

DEPARTMENT: SWIMMING POOL

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	40,113	27,979	42,092	42,192	43,776
5104	Temporary Payroll	182,474	152,714	163,839	156,603	182,949
5113	Job Class Premium Pay	0	8	0	3	0
Fringe Benefits						
5151	Retirement Plan	800	726	800	(2,597)	0
5154	Social Security	5,715	5,089	5,596	6,199	6,002
5163	Workers Compensation	7,567	5,041	5,718	5,465	5,854
TOTAL PERSONNEL SERVICES		236,669	191,558	218,045	207,865	238,581
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	2,000	1,070	2,000	1,800	2,000
5208	Travel - City Business	100	0	100	100	100
Purchased Services						
5303	Communications	180	175	180	0	180
5306	Heating Fuels	8,000	13,735	8,000	21,000	10,000
5309	Water, Sewer & Electric	15,000	17,122	15,000	12,750	17,000
5312	Maintenance - Building	20,000	10,853	20,000	13,500	20,000
5318	Maintenance - Automotive	1,500	51	1,500	0	1,000
5325	Contractual Services	23,085	38,192	26,985	42,000	25,000
5328	Advertising	2,550	0	2,550	1,900	1,900
Supplies						
5401	Office Supplies	2,000	1,259	2,000	2,000	2,000
5404	Clothing Expense	3,500	2,972	3,500	3,500	3,500
5407	Automotive Supplies	800	339	800	1,000	800
5410	General Supplies	3,500	2,382	3,500	3,000	3,500
5413	Chemical & Ordnance	4,125	2,449	4,125	2,500	4,125
5422	Data Processing Supplies	1,500	0	4,000	4,000	4,000
5425	Botanical & Agricultural	2,350	3,809	2,350	2,500	2,500
5428	Recreation	1,000	767	1,000	2,400	1,000
5431	Postage	1,200	0	1,200	0	1,200
5440	Concession Product	18,000	20,391	18,000	20,000	18,000
TOTAL NON-PERSONNEL SERVICES		110,390	115,567	116,790	133,950	117,805
OUTLAY						
5804	Office Equipment	6,000	4,875	0	0	0
TOTAL OUTLAY		6,000	4,875	0	0	0
TOTAL SWIMMING POOL		353,059	311,999	334,835	341,815	356,386

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: COMMUNITY ENRICHMENT

DEPARTMENT: SWIMMING POOL

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2022 BUDGET	2022 ESTIMATED ACTUAL	2023 PROPOSED BUDGET
	2022	2023			
Recreation Director	0.33	0.33	27,220	27,220	28,309
Office Assistant	0.33	0.33	14,872	14,972	15,467
TOTAL	0.67	0.67	42,092	42,192	43,776



CITY OF KAUKAUNA**2023 BUDGET***DIVISION: COMMUNITY ENRICHMENT**DEPARTMENT: YOUTH PROGRAMS****MISSION STATEMENT***

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

2022 Goals and Objectives

Add 1-2 New Classes.
Proposing New Program Fee Structure

2022 Accomplishments

Added Red Cross Babysitting Course
Added Stay Home Alone Class
Added Scavenger Hunt Series
Added Girls on the Run
Partnered with Eagle Links for Junior Golf
Partnered with Combined Locks for Girls Softball

2023 Goals and Objectives

Add 1-2 New Classes.
Continue working on evaluating New Program Fee Structure

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: COMMUNITY ENRICHMENT
DEPARTMENT: YOUTH PROGRAMS

Service Efforts:

INDICATOR	2020	2021	2022
Gymnastics	-	301	320
Summer Youth Sports	86	41	154
Boys Spike Club Volleyball	41	-	31
Flag Football	-	38	41
Football FUNdamentals	-	61	87
Wrestling	-	107	46*
Boys Little Dribblers basketball	71	-	75
Girls Little Dribblers Basketball	-	37	25*
Kidz Academy	-	33	38
Girls Softball	-	77	66
Safety Town	40	62	55
Disc Golf Instruction	-	-	13
Volleyball Instruction	-	44	18*
Junior Golf League	-	43	28
Pee Wee Golf	-	27	-
Golf Instruction	-	12	-
KidStage	-	66	117*
Martial Arts	13	38	40
Archery Instruction	9	-	-
Rifle Instruction	-	-	-
Lil Mad Kat Art Classes	28	52	95
Tree Climbing	10	14	11
Beginning Sport Clays	-	-	-
Kids Fun Runs	-	-	-
Youth Enrichment League	7	16	27
Hunter's Safety	25	-	-
Zumba Kids/Zumba Kids Jr	11	8	11
Get Your Edge Sport Stacking Camp	2	20	-
Daddy – Daughter Dance	86	-	-
Fly Tying for Beginners	-	14	-
Esports	-	30	5*
Babysitting Clinc	-	(42) -	10*
Budding Chefs	-	6	35*
Stay Home Alone	-	-	25
Girls on the Run	-	-	12

*Fall Program Registration is ongoing

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: COMMUNITY ENRICHMENT

DEPT: 55305

DEPARTMENT: YOUTH PROGRAMS

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	40,113	27,120	42,092	42,200	43,788
5104	Temporary Payroll	60,355	27,941	42,324	29,290	66,381
5107	Overtime Pay	0	0	0	0	0
Fringe Benefits						
5151	Retirement Plan	0	0	0	0	0
5154	Social Security	3,944	2,280	3,834	3,653	4,312
5160	Group Life Insurance	60	0	0	0	0
5163	Workers Compensation	3,777	976	1,477	1,022	2,124
TOTAL PERSONNEL SERVICES		108,249	58,317	89,727	76,165	116,605
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	600	175	1,600	1,600	2,000
5208	Travel - City Business	0	0	0	0	0
5211	Education & Memberships	200	150	200	150	400
Purchased Services						
5303	Communications	160	0	1,160	0	1,160
5318	Maintenance - Automotive	350	0	350	0	350
5325	Contractual Services	9,650	13,005	9,650	13,000	12,650
5328	Advertising	3,400	728	3,400	800	3,000
5386	Youth Baseball	0	0	0	0	0
5389	Girls Softball	12,000	1,609	12,000	2,500	6,000
5390	Youth Wrestling	7,000	1,405	7,000	4,500	7,000
Supplies						
5401	Office Supplies	1,000	0	1,000	900	1,000
5404	Clothing Expense	8,500	2,351	8,500	5,000	6,000
5407	Automotive Supplies	500	148	500	120	500
5422	Data Processing Supplies	1,500	1,673	4,000	4,000	4,000
5428	Recreation	9,450	5,682	9,450	9,000	12,450
5431	Postage	1,200	0	1,200	0	1,200
TOTAL NON-PERSONNEL SERVICES		55,510	26,923	60,010	41,570	57,710
OUTLAY						
5804	Office Equipment	0	0	0	0	0
TOTAL OUTLAY		0	0	0	0	0
TOTAL YOUTH PROGRAMS		163,759	85,240	149,737	117,735	174,315

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: COMMUNITY ENRICHMENT

DEPARTMENT: YOUTH PROGRAM

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2022 BUDGET	2022 ESTIMATED ACTUAL	2023 PROPOSED BUDGET
	2022	2023			
Recreation Director	0.33	0.33	27,220	27,228	28,317
Office Assistant	0.33	0.33	14,872	14,972	15,471
TOTAL	0.67	0.67	42,092	42,200	43,788

CITY OF KAUKAUNA**2023 BUDGET***DIVISION: PARKS**DEPARTMENT: PARKS****MISSION STATEMENT***

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

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: PARKS

DEPARTMENT: PARKS

FUND: 101
DEPT: 55200

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5309	Water, Sewer & Electric	35,000	39,725	35,000	38,900	41,000
5312	Maintenance - Building	2,000	5,666	2,000	2,000	2,000
5318	Maintenance - Automotive	0	802	0	500	500
5321	Maintenance - Other Equipment	30,000	30,302	30,000	30,300	31,000
5322	Maintenance - Roads & Walks	5,000	5,113	5,000	5,000	5,000
5325	Contractual Services	15,000	10,527	15,000	15,000	15,000
Supplies						
5407	Automotive Supplies	7,000	11,676	7,000	18,000	16,000
5410	General Supplies	7,000	3,623	7,000	6,000	7,000
5416	Custodial Supplies	0	499	0	4,500	4,500
5425	Botanical & Agricultural	7,000	4,606	7,000	8,000	7,000
5437	Plumbing Supplies	1,500	803	1,500	1,800	1,500
5450	Dog Park Supplies	1,500	1,972	1,500	1,200	1,500
5460	Disk Golf Course Supplies	1,500	0	1,500	0	3,000
TOTAL NON-PERSONNEL SERVICES		112,500	115,315	112,500	131,200	135,000
OUTLAY						
5801	Land & Buildings	0	0	0	0	5,000
5807	Machinery, Tools & Instruments	0	1,863	0	1,600	1,500
5833	Park Equipment	3,300	0	3,300	6,000	3,500
5837	Infrastructure	0	30	0	0	12,000
TOTAL OUTLAY		3,300	1,893	3,300	7,600	22,000
TOTAL PARKS		115,800	117,207	115,800	138,800	157,000

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: PARKS

DEPARTMENT: 1000 ISLANDS ENVIRONMENTAL CENTER

MISSION STATEMENT

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

2022 Accomplishments

- Replacement of steps between the river trails and Upper Woods portion of the Conservancy Zone
- Continued coordination of the Fox Valley Bald Eagle Nest Watch, a citizen science program designed to monitor success rates of area bald eagle nests.
- We have continued our community educational events with Eagle Days and added a brand-new event this fall, Focus of the Fox with a great result.
- Conservancy Zone Management has continued with the continuation of fall and spring goat browsing sessions. We have also made big strides to increasing our native plant species through seeding and planting by the Nature Center, Prairie Garden and surrounding areas.
- The removal of infested ash trees, grinding stumps and new tree plantings in the picnic area was done through collaboration with the Street Department.
- Increase in usage numbers since COVID restrictions with 8,267 program/rental participants in the first 3 quarters.

2023 Goals

- Replace boardwalk trails along the river
- Increase collaborative programming with Kaukauna Public Library, Grignon Mansion, and Recreation Department
- Increase usage numbers through more programming and increased attendance at programs.
- Continued trail improvements throughout the Conservancy Zone

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: PARKS

DEPT: 56900

DEPARTMENT: 1000 ISLANDS ENVIRONMENTAL CENTER

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll					169,078
5104	Temporary Payroll					5,990
5119	Longevity Pay					400
Fringe Benefits						
5151	Retirement Plan					7,854
5152	Residency					6,930
5154	Social Security					9,700
5157	Group Health Insurance					24,088
5160	Group Life Insurance					281
5163	Workers Compensation					4,326
TOTAL PERSONNEL SERVICES		0	0	0	0	228,647
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense					2,500
5211	Education & Memberships					500
Center Maintenance						
5260	Animal & Bird Care					1,600
5264	Programs					2,200
5276	Conservancy Zone Maintenance					2,000
Purchased Services						
5303	Communications					900
5306	Heating Fuels					3,000
5309	Water, Sewer & Electric					9,000
5312	Maintenance - Building					15,500
5315	Maintenance - Office Equipment					1,500
5318	Maintenance - Automotive					100
5321	Maintenance - All Other Equipment					500
5325	Contractual Services					1,200
5326	Printing Expense					700

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: PARKS

DEPT: 56900

DEPARTMENT: 1000 ISLANDS ENVIRONMENTAL CENTER

OBJECT		2021	2021	2022	2022	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
NON-PERSONNEL SERVICES (CONTINUED)						
Supplies						
5401	Office Supplies					600
5404	Clothing Expense					700
5407	Automotive Supplies					300
5410	General Supplies					2,000
5416	Custodial Supplies					800
5431	Postage					100
5440	Concession Product					3,700
5499	Miscellaneous					1,500
TOTAL NON-PERSONNEL SERVICES		0	0	0	0	50,900
OUTLAY						
5804	Office Equipment					1,650
5804	Machinery, Tools & Instruments					1,200
TOTAL OUTLAY		0	0	0	0	2,850
TOTAL 1000 ISLANDS ENV CENTER		0	0	0	0	282,397

CITY OF KAUKAUNA

2023 BUDGET

DIVISION: PARKS

DEPARTMENT: 1000 ISLANDS ENVIRONMENTAL CENTER

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2022 BUDGET	2022 ESTIMATED ACTUAL	2023 PROPOSED BUDGET
	2022	2023			
Director/Naturalist	0.00	1.00	0	0	73,370
Assistant Naturalist	0.00	0.50	0	0	26,787
Administrative Assistant	0.00	0.75	0	0	42,134
Site Manager	0.00	0.50	0	0	26,787
TOTAL	0.00	2.75	0	0	169,078

CITY OF KAUKAUNA**2023 BUDGET***DIVISION: OTHER**DEPARTMENT: HEALTH INSURANCE****MISSION STATEMENT***

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

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: OTHER

DEPT: 59475

DEPARTMENT: HEALTH INSURANCE

					2022	
OBJECT		2021	2021	2022	ESTIMATED	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
PERSONNEL SERVICES						
Fringe Benefits						
5157	Group Health Insurance	256,539	273,679	268,666	268,510	304,252
TOTAL PERSONNEL SERVICES		256,539	273,679	268,666	268,510	304,252
TOTAL HEALTH INSURANCE		256,539	273,679	268,666	268,510	304,252

CITY OF KAUKAUNA**2023 BUDGET***DIVISION: OTHER**DEPARTMENT: PROPERTY & LIABILITY INSURANCE****MISSION STATEMENT***

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

CITY OF KAUKAUNA

2023 BUDGET

FUND: 101

DIVISION: OTHER

DEPT: 59375

DEPARTMENT: PROPERTY & LIABILITY INSURANCE

					2022	
OBJECT		2021	2021	2022	ESTIMATED	2023
CODE	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5331	General Insurance	128,190	163,475	169,542	175,385	186,027
5332	Insurance Claim	0	16,229	0	5,000	0
TOTAL NON-PERSONNEL SERVICES		128,190	179,704	169,542	180,385	186,027
TOTAL PROPERTY & LIABILITY INS.		128,190	179,704	169,542	180,385	186,027



CITY OF KAUKAUNA
2023 BUDGET
STORM WATER UTILITY SUMMARY

The City of Kaukauna created a Storm Water Utility in July 2009 to facilitate compliance with various State and Federal regulations regarding the quality of storm water runoff and discharges. Since its inception, the storm water utility is starting to mature with growing infrastructure and capital assets. The city is continuously monitoring the financial metrics such as operating expense, depreciation, and debt coverage ratio all while meeting the state and federal regulations.

The Storm water Utility is primarily funded by user fees in the form of an Equivalent Runoff Unit (ERU) Rate. An ERU is the average impervious area of a single family home. Impervious area refers to any surface that does not allow the natural infiltration of water into the soil (examples include roofs, patios, driveways, sidewalks, and pavement.). A Storm water utility fee is assessed for each ERU that a non-residential property possesses. The ERU rate is budgeted to increase \$1.00 per ERU at \$108/ERU/year effective January 1, 2023 and increase \$0.75 per ERU at \$117/ERU/year effective July 1, 2023 making a total increase of \$1.75 per ERU for the 2023 budget.

Non-residential properties that have more property than an average residential home is charged one ERU for every 2,944 sq. feet of impervious area of that property. The ERU is charged monthly. Each residential property is charge one ERU per year. The monthly charge per home is \$9.00/month effective January 1, 2023 and \$9.75/month effective July 1, 2023

In 2019, City Finance changed the way debt is being managed within this utility fund. Rather than having a few smaller bond issues, the city began borrowing 3 years of project costs at one time. This will save on issuance costs and to help better manage the debt coverage ratio. With the larger borrowing, it makes it easier to manage the annual bond payments and monitor the ERU rate to ensure the rate is adequate to the expenses of the Utility fund.

CITY OF KAUKAUNA

2023 BUDGET

STORM WATER UTILITY FUND (601)

PROJECTED CASH BALANCE AS OF DECEMBER 31, 2022

DESCRIPTION		BALANCE
BALANCE AS OF JANUARY 1, 2022		
Unassigned Cash And Receivable Balance		2,039,530
Restricted Cash And Receivable Balance		633,806
Total Cash And Receivable Balance Net of Current Liabilities		2,673,336
PROJECTED CHANGE IN CASH BALANCE FOR 2022		
Revenues & Other Financing Sources	1,340,194	
Expenses Net of Depreciation	(430,608)	
Debt Service - Principal and Interest	(825,084)	84,502
PROJECTED CASH BALANCE AS OF DECEMBER 31 2022		
Projected Cash Balance Net of Current Liabilities		2,757,838

CITY OF KAUKAUNA

2023 BUDGET

STORM WATER UTILITY (601)

BUDGETED REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
REVENUE					
Storm Water Utility Fees*	1,300,000	1,250,952	1,320,000	1,332,000	1,558,335
Permit Fees	8,000	10,641	8,000	5,600	8,000
TOTAL REVENUE	1,308,000	1,261,594	1,328,000	1,337,600	1,566,335
EXPENSES					
<i>OPERATING EXPENSES</i>					
Street Cleaning	181,854	211,362	187,468	198,434	203,340
Storm Sewer Maintenance	166,840	88,749	113,391	129,338	118,518
KU Meter Reading / Billing Charges	13,203	13,203	14,766	14,766	15,025
Administrative Costs	98,533	98,533	88,070	88,070	89,319
Depreciation	175,445	157,738	175,445	157,738	175,445
TOTAL OPERATING EXPENSES	635,875	569,586	579,140	588,346	601,647
<i>NONOPERATING (REVENUES) EXPENSES</i>					
State Storm Water Grant	0	0	0	0	0
Interest Income	0	2,150	2,500	2,594	2,500
Interest & Fiscal Charges - Trans to Debt Fund	164,496	137,704	150,657	509,604	408,248
Capital Improvements	0	0	0	0	0
TOTAL NONOPERATING EXPENSES (REVENUES)	164,496	135,555	148,157	507,010	405,748
OTHER FINANCING SOURCES (USES)					
Transferred from Special Assessment Fund	0	91,000	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	91,000	0	0	0
DEBT PAYMENT - PRINCIPAL ONLY					
Principal - Transfer to Debt Service Fund	462,390	462,390	315,480	315,480	530,000
TOTAL PAYMENT - PRINCIPAL ONLY	462,390	462,390	315,480	315,480	530,000
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	45,239	185,063	285,223	(73,236)	28,940

CITY OF KAUKAUNA

2023 BUDGET

FUND: 601

STORM WATER UTILITY

DEPT: 53441

DEPARTMENT: STORM SEWER MAINTENANCE

OBJECT CODE	DESCRIPTION	2021	2021	2022	2022	2023
		BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	60,532	22,708	47,228	39,228	49,120
5107	Overtime Payments	1,200	2,180	1,400	2,000	2,000
5110	Shift Premium Pay	10	7	10	5	10
5113	Job Class Premium Pay	30	212	30	1,100	1,000
5119	Longevity Pay	360	0	0	0	0
5125	Call Time	200	0	0	0	0
Fringe Benefits						
5151	Retirement Plan	4,207	0	0	0	0
5152	Residency	3,740	0	0	0	0
5154	Social Security	4,768	2,184	3,723	3,238	3,988
5157	Group Health Insurance	24,035	0	0	0	0
5160	Group Life Insurance	208	0	0	0	0
5163	Workers Compensation	2,250	0	0	0	0
TOTAL PERSONNEL SERVICES		101,540	27,291	52,391	45,571	56,118
NON-PERSONNEL SERVICES						
Travel/Training						
5211	Education & Memberships	0	0	0	400	400
Purchased Services						
5303	Communications	0	0	0	0	300
5309	Water, Sewer & Electric	28,000	21,706	24,000	25,400	24,000
5318	Maintenance - Automotive	0	32	0	120	100
5321	Maintenance - Other Equip	500	324	500	807	500
5322	Maintenance - Roads & Walks	4,000	3,239	4,000	14,281	4,000
5325	Contractual Services	30,000	34,339	30,000	40,000	30,000
Supplies						
5407	Automotive Supplies	2,800	1,819	2,500	2,459	2,500
5410	General Supplies	0	0	0	300	600
TOTAL NON-PERSONNEL SERVICES		65,300	61,458	61,000	83,767	62,400
TOTAL STORM SEWER MAINTENANCE		166,840	88,749	113,391	129,338	118,518

CITY OF KAUKAUNA

2023 BUDGET

STORM WATER UTILITY

DEPARTMENT: STORM SEWER MAINTENANCE

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2022 BUDGET	2022 ESTIMATED ACTUAL	2023 PROPOSED BUDGET
	2022	2023			
Sewer Crew	0.50	0.50	31,178	31,178	32,425
Heavy Equipment Operator	0.25	0.25	16,050	8,050	16,695
TOTAL	0.75	0.75	47,228	39,228	49,120

CITY OF KAUKAUNA

2023 BUDGET

FUND: 601
DEPT: 53302

STORM WATER UTILITY
DEPARTMENT: STREET CLEANING

OBJECT CODE	DESCRIPTION	2021	2021	2022	2022	2023
		BUDGET	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	93,031	106,725	95,818	95,818	99,665
5104	Temporary Payroll	0	176	0	518	0
5107	Overtime Payments	3,000	12,460	6,000	7,036	6,000
5110	Shift Premium Pay	150	176	150	150	150
5113	Job Class Premium Pay	25	48	50	52	50
5119	Longevity pay	630	420	440	440	480
5125	Call Time	50	0	0	0	0
Fringe Benefits						
5151	Retirement Plan	6,540	(999)	4,605	4,672	4,995
5152	Residency	3,740	4,215	3,852	4,152	4,007
5154	Social Security	7,412	8,680	7,838	7,957	8,135
5157	Group Health Insurance	24,035	23,982	23,401	23,401	24,088
5160	Group Life Insurance	243	326	342	399	419
5163	Workers Compensation	3,498	2,384	2,472	2,509	2,351
TOTAL PERSONNEL SERVICES		142,354	158,594	144,968	147,104	150,340
NON-PERSONNEL SERVICES						
Purchased Services						
5318	Maintenance - Automotive	23,000	21,125	23,000	21,703	23,000
Supplies						
5407	Automotive Supplies	12,000	20,913	15,000	20,601	20,000
5410	General Supplies	4,500	10,730	4,500	9,026	10,000
TOTAL NON-PERSONNEL SERVICES		39,500	52,768	42,500	51,330	53,000
TOTAL STREET CLEANING		181,854	211,362	187,468	198,434	203,340

CITY OF KAUKAUNA

2023 BUDGET

STORM WATER UTILITY
DEPARTMENT: STREET CLEANING

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2022 BUDGET	2022 ESTIMATED ACTUAL	2023 PROPOSED BUDGET
	2022	2023			
Heavy Equipment Operator	1.00	1.00	64,200	64,200	66,779
Tandem Trucks	0.50	0.50	31,618	31,618	32,886
TOTAL	1.50	1.50	95,818	95,818	99,665

CITY OF KAUKAUNA

2023 BUDGET

FUND: 601

STORM WATER UTILITY

DEPT: 53609

DEPARTMENT: SEWER USER BILLING COST

OBJECT CODE	DESCRIPTION	2022				
		2021 BUDGET	2021 ACTUAL	2022 BUDGET	ESTIMATED ACTUAL	2023 BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5325	Contractual Services	13,203	13,203	14,766	14,766	15,025
TOTAL NON-PERSONNEL SERVICES		13,203	13,203	14,766	14,766	15,025
TOTAL SEWER USER BILLING COST		13,203	13,203	14,766	14,766	15,025

CITY OF KAUKAUNA

2023 BUDGET

STORM WATER UTILITY SUMMARY OF DEBT SERVICE COSTS

	12/31/2022 BALANCE	12/31/2023 BALANCE	PRINCIPAL MATURITIES	INTEREST	TOTAL PRINCIPAL AND INTEREST
2015B G.O. Notes	660,000	480,000	180,000	17,100	197,100
2016C Revenue Bond	900,000	800,000	100,000	26,000	126,000
2022C Revenue Bond	9,140,000	8,890,000	250,000	365,148	615,148
Totals	10,700,000	10,170,000	530,000	408,248	938,248



CITY OF KAUKAUNA
2023 BUDGET
SANITARY SEWER UTILITY SUMMARY

The City of Kaukauna created a Sanitary Sewer Utility beginning in 2012 to more accurately account for activities associated with sewerage collection and treatment, to establish a more accurate user charge rate and to allow for the issuance of revenue bonds to finance utility projects. The current rate is \$7.00 per cubic feet. This rate was reviewed and changed in 2022 and is anticipated to change for 2023 budget to \$8.00 per 100 cubic feet effective January 1, 2023 and change to \$8.75 per 100 cubic feet effective July 1, 2023 making a total increase of \$1.75.

In 2019, City Finance changed the way debt is being managed within this utility fund. Rather than having a few smaller bond issues, the city began borrowing 3 years of projects at one time to save on issuance costs and to help better manage the debt coverage ratio. With the larger borrowing, it makes it easier to manage the annual bond payments and monitor the user fee rate to ensure the rate is adequate to the expenses of the Utility fund.

CITY OF KAUKAUNA

2023 BUDGET

SANITARY SEWER UTILITY FUND (602)

PROJECTED CASH BALANCE AS OF DECEMBER 31, 2022

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

CITY OF KAUKAUNA

2023 BUDGET

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

DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
REVENUE					
Sanitary Sewer Utility Fees	3,450,000	3,502,941	3,244,549	3,447,729	4,110,469
Interest Income	2,500	1,923	2,500	2,300	2,500
TOTAL REVENUE	3,452,500	3,504,863	3,247,049	3,450,029	4,112,969
EXPENSES					
<i>OPERATING EXPENSES</i>					
Sanitary Sewer Maintenance	211,786	323,024	258,107	455,522	461,347
HOVMSD Sewerage Treatment Costs	1,750,000	1,780,127	1,675,000	1,893,849	1,800,000
KU Meter Reading / Billing Charges	250,847	277,341	280,561	290,811	285,475
General Insurance	0	5,350	0	11,786	12,140
Administrative Costs	116,018	116,018	122,654	122,654	123,581
Depreciation	340,087	328,720	340,087	328,720	340,087
TOTAL OPERATING EXPENSES	2,668,738	2,830,581	2,676,409	3,103,342	3,022,630
<i>NONOPERATING (REVENUES) EXPENSES</i>					
Capital Improvements	0	0	0	0	0
Interest & Fiscal Charges - Trans to Debt Fund	215,503	194,537	203,469	569,075	459,189
TOTAL NONOPERATING REVENUES (EXPENSES)	215,503	194,537	203,469	569,075	459,189
OTHER FINANCING SOURCES (USES)					
Transferred from Special Assessment Fund	0	39,000	200,000	325,000	200,000
TOTAL OTHER FINANCING SOURCES (USES)	0	39,000	200,000	325,000	200,000
DEBT PAYMENT - PRINCIPAL ONLY					
Principal Only	359,478	359,478	350,000	350,000	425,000
TOTAL PAYMENT - PRINCIPAL ONLY	359,478	359,478	350,000	350,000	425,000
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	208,781	159,267	217,171	(247,388)	406,150

CITY OF KAUKAUNA

2023 BUDGET

FUND: 602

SANITARY SEWER UTILITY

DEPT: 53608

DEPARTMENT: SANITARY SEWER MAINTENANCE

OBJECT CODE	DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	91,700	114,816	109,584	140,584	178,821
5107	Overtime Payments	1,400	7,551	5,000	5,558	5,000
5110	Shift Premium Pay	10	20	20	20	20
5113	Job Class Premium Pay	1,500	1,886	1,500	1,100	1,500
5119	Longevity Pay	690	840	840	840	840
5125	Call Time	500	0	0	0	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	6,467	(4,061)	8,585	11,585	13,730
5152	Residency	5,748	8,603	7,924	8,044	8,339
5154	Social Security	7,329	9,054	8,946	11,330	14,243
5157	Group Health Insurance	24,035	59,528	46,802	70,203	72,263
5160	Group Life Insurance	449	768	797	790	830
5163	Workers Compensation	3,458	5,839	4,609	6,220	6,461
TOTAL PERSONNEL SERVICES		143,286	204,843	194,607	256,274	302,047
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5303	Communications	0	0	0	0	300
5309	Water, Sewer & Electric	17,000	15,964	17,000	19,037	20,000
5312	Maintenance - Building	0	0	0	0	5,000
5318	Maintenance - Automotive	3,500	2,439	3,500	5,000	5,000
5321	Maintenance - Other Equip	4,000	28,255	4,000	15,000	10,000
5322	Maintenance - Roads & Walks	10,000	2,248	5,000	1,000	2,000
5325	Contractual Services	30,000	62,194	30,000	145,000	100,000
<i>Supplies</i>						
5407	Automotive Supplies	3,000	4,674	3,000	10,211	5,000
5410	General Supplies	1,000	2,407	1,000	4,000	2,000
TOTAL NON-PERSONNEL SERVICES		68,500	118,181	63,500	199,248	149,300
OUTLAY						
5807	Machinery, Tools & Instrumnts	0	0	0	0	10,000
TOTAL OUTLAY		0	0	0	0	10,000
TOTAL SANITARY SEWER MAINT		211,786	323,024	258,107	455,522	461,347

CITY OF KAUKAUNA

2023 BUDGET

SANITARY SEWER SERVICE UTILITY

DEPARTMENT: SANITARY SEWER MAINTENANCE

TITLE OF POSITION	NUMBER OF FULL-TIME EQUIVALENTS		2022 BUDGET	2022 ESTIMATED ACTUAL	2023 PROPOSED BUDGET
	2022	2023			
Sewer Crew	1.50	2.50	93,534	139,534	162,126
Heavy Equipment Operator	0.25	0.25	16,050	1,050	16,695
TOTAL	1.75	2.75	109,584	140,584	178,821

CITY OF KAUKAUNA

2023 BUDGET

FUND: 602

SANITARY SEWER UTILITY

DEPT: 53610

DEPARTMENT: HOVMSD-SEWERAGE TREATMENT

OBJECT CODE	DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5309	Water, Sewer & Electric	1,750,000	1,780,127	1,675,000	1,893,849	1,800,000
TOTAL NON-PERSONNEL SERVICES		1,750,000	1,780,127	1,675,000	1,893,849	1,800,000
TOTAL HOV SEWERAGE TREATMENT		1,750,000	1,780,127	1,675,000	1,893,849	1,800,000

CITY OF KAUKAUNA

2023 BUDGET

FUND: 602
DEPT: 53609

SANITARY SEWER UTILITY
DEPARTMENT: SEWER USER BILLING COST

OBJECT CODE	DESCRIPTION	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED ACTUAL	2023 BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5325	Contractual Services	250,847	277,341	280,561	290,811	285,475
TOTAL NON-PERSONNEL SERVICES		250,847	277,341	280,561	290,811	285,475
TOTAL SEWER USER BILLING COST		250,847	277,341	280,561	290,811	285,475

CITY OF KAUKAUNA

2023 BUDGET

SANITARY SEWER UTILITY
SUMMARY OF DEBT SERVICE COSTS

<i>DEBT ISSUE</i>	<i>12/31/2022 BALANCE</i>	<i>12/31/2023 BALANCE</i>	<i>PRINCIPAL MATURITIES</i>	<i>INTEREST</i>	<i>TOTAL PRINCIPAL AND INTEREST</i>
2013 Revenue Bond	900,000	775,000	125,000	38,531	163,531
2015 Revenue Bond	725,000	650,000	75,000	24,375	99,375
2016 Revenue Bond	825,000	725,000	100,000	24,250	124,250
2018 Revenue Bond	1,025,000	975,000	50,000	37,875	87,875
2022 Revenue Bond	8,095,000	8,020,000	75,000	334,158	409,158
Totals	11,570,000	11,145,000	425,000	459,189	884,189

RESOLUTION NO. 2022-XXXX

RESOLUTION DESIGNATING APPROPRIATIONS AND LEVYING A TAX
FOR THE 2023 BUDGET OF THE CITY OF KAUKAUNA

BE IT HEREBY RESOLVED, by the City Council of the City of Kaukauna, Wisconsin, that there hereby be appropriated out of the receipts of the City of Kaukauna for the year 2023, including monies received from the general property tax levy, as described in attached budget schedules for General Fund, 1000 Islands Environmental Center, Debt Service Fund, Grignon Mansion Fund, Special Assessment / Debt Stabilization Fund, Sanitary Sewer Utility Fund and Storm Water Utility Fund the amounts shown in said attached Schedules.

BE IT FURTHER RESOLVED, that the following be and is hereby declared the tax levy for 2022, collected in 2023, upon all taxable property within the City of Kaukauna as returned by the Assessor in the year 2022, for the uses and purposes as set forth in said budget, and that all taxing officers of the City are hereby authorized and directed to spread the tax upon the current tax roll of the City of Kaukauna.

1. There is levied upon the taxable property of the City of Kaukauna for the General Fund, the sum of \$7,562,310.
2. There is levied upon the taxable property of the City of Kaukauna for the 1000 Islands Environmental Center, the sum of \$0.
3. There is levied upon the taxable property of the City of Kaukauna for debt service, all bonds and notes legally required, the sum of \$4,222,817.
4. There is levied upon the taxable property of the City of Kaukauna for Grignon Mansion, the sum of \$0.
5. There is levied upon the taxable property of the City of Kaukauna for Nelson Crossing, the sum of \$3,500.

Introduced and adopted this the 15th day of November, 2022

APPROVED: _____
Anthony J. Penterman, Mayor

ATTEST: _____
Sally A. Kenney, Clerk



APPENDIX A

CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

OBJECT CODE	DESCRIPTION	DEFINITION
PERSONAL SERVICES		
	<u>Wage & Salaries:</u>	
5101	Regular Payroll -	Salaries and wages paid to regular authorized employees whether full-time or part-time.
5104	Temporary Payroll -	Salaries and wages paid to temporary or seasonal employees.
5107	Overtime Payments -	Payments made to full-time or part-time employees for overtime services.
5110	Shift Premium Pay -	The additional earnings paid to employees whose work shift falls within certain hours as defined by the Union Contract. Rate also is defined by Union Contract.
5113	Job Class Premium Pay -	Earnings differential paid to an employee for working at a higher rated job as defined in Union Contract. (Amount here is the amount earned at higher rate minus amount earned at normal rate)
5116	Holiday Pay -	Wages paid to employee in positions covered by Union Contract for additional pay for Holidays even though not worked as well as additional pay for work on the Holiday over and above the regular pay as defined by Union Contract.
5119	Longevity Pay -	Wages paid to employees based on years of service.
5122	FLSA Pay -	Wages paid to employees above contractual requirements to conform with FLSA regulations.
5125	Call Time Pay -	Wages paid to employees per Union Contract for call time.
	<u>Fringe Benefits:</u>	
5151	Retirement Pay -	Employee and employer contributions to Wisconsin Retirement System net of any employee's contribution where applicable.
5152	Residency	Employer only contributions for all employees living within City Corporate Limit made to 401A plan at 6% of employee's earnings
5154	Social Security -	Employer's social security and medicare only contributions made on behalf of City employees.
5157	Group Health Insurance -	Employee's health insurance premium net of employee's contribution where applicable.
5160	Group Life Insurance -	Employee's life insurance premium net of employee's contribution where applicable.

APPENDIX A

CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

OBJECT CODE	DESCRIPTION	DEFINITION
PERSONAL SERVICES		
	<u>Fringe Benefits:</u>	
5163	Workers Compensation -	Employer's worker's compensation insurance premiums paid on behalf of City employees.
5166	Unemployment Insurance -	Reimbursement to the State of Wisconsin for unemployment compensation paid on behalf of unemployed City workers.
NON-PERSONAL SERVICES		
	<u>Travel/Training:</u>	
5202	Car Allowance -	Authorized car allowances to City employees.
5205	Seminar Expenses -	Conferences and seminars, including registration, tuition, book fees, meals, lodging and travel to and from.
5208	Travel - City Business -	Attendance of regular monthly, quarterly, or annual meetings of professional organizations or business meetings attended on behalf of the City, including registrations, meals, lodging and travel to and from.
5211	Education & Memberships -	Books, magazines, directories, reports and other publications, membership in professional organizations.
5215	Expense Allowance -	Allowance to compensate for City business related expenses.
5218	Tuition Assistance Program	Reimbursement to employee for Tuition related expenses per the Employee Handbook
	<u>Purchased Services</u>	
5303	Communications -	Telephone, telegraph, teletype, cable and messenger service communication consoles.
5306	Heating Fuels -	Natural gas, fuel oil, kerosene.
5309	Water, Sewer & Electric -	Electric, water and sanitary sewer service.
5312	Maintenance - Buildings -	Materials and services used in the repair of buildings and their integral parts not of a major outlay nature. Includes such items as removing wastes, cleaning windows, extermination, janitorial service, rug and towel service.
5315	Maintenance - Office Equip. -	Materials and services used in the repair of office equipment - machines, furniture, fixtures - including maintenance contracts.

APPENDIX A

CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

OBJECT CODE	DESCRIPTION	DEFINITION
NON-PERSONAL SERVICES		
	<u>Purchased Services:</u>	
5318	Maintenance - Automotive -	Materials and services used in the repair of automotive equipment, including autos, trucks, motorcycles, fire apparatus, rollers, etc. Includes parts, tires, tubes, batteries, electrical and mechanical accessories, but not supplies under 407.
5321	Maintenance - All Other Equip. -	Materials and services used in the repair of machines and mechanical tools, equipment of a scientific or technical nature such as medical, laboratory, scales, pumps, motion picture machine, cameras, projectors, communications systems, traffic signal systems, time clocks and personal equipment such as revolvers, etc.
5322	Maintenance - Roads & Walks -	Materials and services used in the repair and maintenance of streets, bridges, walks, sanitary and storm sewers. catch basins, traffic lane and street sign construction, etc. not of a major outlay nature. Includes materials such as salt, calcium, cement, brick, sand, oiling, patching, etc.
5325	Contractual Services -	All contracted services including testing fees, collection service, legal, appraisal, referees, drama teachers, physical exams, Board of Prisoners expense.
5328	Advertising -	Legal advertising and other public advertising. Also ads in professional journals, etc.
5331	General Insurance -	Insurance premiums of a general nature excluding fringe benefit insurance. Included are Fire, Blanket Bond, General Liability and Auto, Boiler, Money & Securities and Inland Marine Equipment insurance premiums.
5334	Printing Expense	Printing of office forms, letterheads, envelopes, reports, pamphlets publications, poster photographing, codes, etc. Also includes binding and repairs to record books, decals, blueprinting, photostating, signs, etc.
5337	Rent - General -	All rental charges other than for equipment which includes office space, land, right of way, storage space, storage costs, post office boxes, gymnasiums, films, slides, etc.
5340	Rent - Equipment -	Rental of equipment with or without operator, including trucks, construction equipment, office equipment, etc.

APPENDIX A

CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

OBJECT CODE	DESCRIPTION	DEFINITION
NON-PERSONAL SERVICES		
<u>Purchased Services:</u>		
5610	Interest Expense -	Interest expense incurred as a result of short or long-term debt instruments.
5600	Principal -	Principal paid on short or long-term debt service
5385	Wellness Program -	Cost related to the operation of a wellness program.
5388	Officer Friendly Program -	Costs related to the maintenance of the program.
5391	Crime Prevention Program -	Costs related to the maintenance of the program.
5395	Recycling Program -	Costs related to the maintenance of the program.
5397	Fire Safety Education -	Costs related to the maintenance of the program.
5398	Employee Safety Program	Costs related to the maintenance of the program.
5399	Employee Assistance Program	Costs related to the maintenance of the program.
<u>Supplies:</u>		
5401	Office Supplies -	All supplies necessary for use in operating office drafting supplies, paper, pencils, photostat supplies, ink, etc.
5404	Clothing Expense -	Cost of purchasing, repairing or allowances for canvas, cloth cotton goods, curtains, hats, linens, dress findings, oil cloth, ribbon, robes, shoes, thread, towels, yard and flags, uniforms shirts, trousers, hats, raincoats, boots, rubbers, safety glasses, as well as laundry, dry cleaning and linen services for the above.
5407	Automotive Supplies -	Gasoline, lubricating oil, grease, antifreeze, fuel taxes, etc.
5410	General Supplies -	Waste packing, padlocks, lamps electric bulbs, rope, twine sash cord, small batteries, oil and grease for mechanical use, and all tools of a minor nature not capital outlay; hoes, shovels, rakes, trowels, hammers, screwdrivers, trash cans, step ladders, wire screening, garden hose, sandpaper, wrenches, paint brushes, screws, nuts, bolts, keys, etc.

APPENDIX A

CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

OBJECT CODE	DESCRIPTION	DEFINITION
NON-PERSONAL SERVICES		
	<u>Supplies:</u>	
5413	Chemicals and Ordnance -	Ammunition, tear gas, fire arms, gas masks and chemicals such as acetylene oxygen, not used for medical, botanical, road or cleaning purposes also, recharge fire extinguishers, paints, thinners, varnishes, etc.
5416	Custodial Supplies -	Soaps, deodorants, disinfectants, floor oil, wax, scouring powder, bluing, brooms, mops, toilet paper, paper towels, cleaning rags, soap and paper towel dispensers, water softener salt, starch.
5419	Medical & Laboratory Supplies -	All medications, bandages, medicines, prescriptions, suture materials, vaccines, as well as medical, surgical or nursing services.
5422	Data Processing Supplies -	Paper, ribbons, continuous feed forms.
5425	Botanical and Agricultural -	Seeds, bulbs, plants, trees, fertilizers, insecticides for use on plants and trees, flower pots, etc.
5428	Recreation -	Recreational articles for transient use such as baseballs, bats, volley balls, tennis nets, prizes for awards, ping-pong paddles, and balls, arts - crafts materials, phonograph records.
5431	Postage -	All postage, stamps and post office charges for the mailing of letters, packages and parcels.
5434	Photographic Supplies -	Film, flash bulbs, and minor photographic equipment.
5437	Plumbing Supplies -	Fixtures, fittings, pipe, valves, etc.
5440	Concession Product -	Products purchased for resale at municipal concession stands.
5443	Aggregate Supplies -	Road gravel, crushed stone, sand, cold mix, concrete, etc.
5450	Dog Park Supplies	Supplies purchased for Dog Park.
5460	Disk Golf Course Supplies	Supplies purchased for Disk Golf Course.
5497	Bank/Credit Card Fees	Fees charged to the City related to banking and credit cards
5499	Miscellaneous -	All materials and supplies which can not be easily classified in the provided account structure.

APPENDIX A

CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

OBJECT CODE	DESCRIPTION	DEFINITION
OUTLAY		
5801	Land & Buildings -	All costs in connection with acquisition of land or buildings; the major enlargement or extension of buildings; major permanent improvements, alterations, or replacement of mechanical equipment such as heating or plumbing systems which are an integral part of the building.
5804	Office Equipment -	Purchase of office furniture and equipment.
5807	Machinery, Tools & Instruments -	Purchase of machines and mechanical tools, equipment, scales, power tools, communications equipment, etc., the cost of installing, extending, or enlarging outside electrical service applicable to equipment.
5830	Automotive -	Purchase of automobiles, trucks, motorcycles, fire apparatus, construction equipment, sweepers, graders, roller, lawn care equipment, etc.; and accessories thereto.
5833	Park Equipment -	Includes benches, tables, pool equipment, drinking fountains, etc.
5837	Infrastructure -	The cost of constructing streets, bridges, walks and sewers or of permanent major improvements including contracts and materials. (Does not include ordinary maintenance and repairs)
EXPENSE TRANSFERS		
5899	Expense Transfers -	Costs which are incurred by one department are allocated to other departments.



APPENDIX B

DEMOGRAPHIC PROFILE

POPULATION

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

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

POPULATION CHARACTERISTICS

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

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

1990	4,454*
2000	5,138*
2010	6,596*
2013	6,748
2014	6,791
2015	6,817
2016	6,839
2017	6,924
2018	6,996
2019	7,055
2020	7,057*
2021	7,201
2022	7,274

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

AREA OF THE CITY

2012	4,834 acres
2013	4,836 acres
2014	4,839 acres
2015	4,839 acres
2016	4,870 acres
2017	4,898 acres
2018	4,898 acres
2019	4,935 acres
2020	4,977 acres
2021	5,045 acres
2022	5,045 acres

MILES OF STREET

2012	75.91
2013	75.91
2014	75.91
2015	75.91
2016	76.57
2017	77.13
2018	77.74
2019	78.04
2020	78.04
2021	79.83
2022	80.66

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

Ahlstrom Munksjo (FKA Expera)	23,506,800
Albany International	21,567,400
Lamplighter	16,749,500
Baycare Aurora LLC	15,511,400
Team Industries	14,883,700
WDJ Inc - Bernatello's Pizza	9,407,900
Bassett Mechanical	7,047,100
Liebovich Steel	6,990,000
Tarragon Park Apartments	5,558,000
Classon,Stephen(Trail Park)	5,444,000

APPENDIX C

GLOSSARY

ACCOUNTING SYSTEM: The methods and records established to identify, assemble, analyze, classify, record and report the City's transactions and to maintain accountability for the related assets and liabilities.

ACCRUAL BASIS: The recording of the City's transactions that have cash consequences in the period in which those transaction occur rather than in the period in which cash is received or paid by the City.

AGENCY FUND: A fund normally used to account for assets held by the City as an agent for individuals, private organizations or other governments.

APPROPRIATION: A legal authorization granted by the City Council to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and time it may be expended.

ASSESS: To establish an official property value for taxation.

ASSESSED TAX RATE: The amount of property tax paid by property owners for each \$1,000 of their assessed property value. This rate is computed by dividing the total amount of the tax levies by the total assessed value of the City.

ASSESSED VALUATION: A valuation set upon real estate or other property by the assessor for the City as a basis for levying taxes.

BASIS OF ACCOUNTING: A term used to refer to when revenues, expenditures, expenses, and transfers are recognized in the accounts and reported in the financial statements.

BOND: A written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future (called the maturity date), together with periodic interest at a specified rate.

BUDGET: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

BUDGET MESSAGE: A general discussion of the Mayor's proposed budget as presented in writing to the City Council. The budget message should contain an explanation of the principal budget items, an outline of the City's experience during the past year, and its financial status at the time of the message and recommendations regarding the financial policy for the coming year.

CAPITAL BUDGET: A plan of proposed capital outlays and the means of financing them.

CAPITAL PROJECTS FUND: A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

CONTINGENCY: An appropriation of funds to cover unforeseen events that occur during the budget year. The City Council must approve all contingency expenditures.

DEBT SERVICE FUND: A fund established to account for the accumulation of resources for and the payment of general long-term debt principal and interest.

DEFICIT: The excess of the liabilities of a fund over its assets. The excess of expenditures over revenues during an accounting period.

APPENDIX C

GLOSSARY

ENCUMBRANCES: The amount of expenditures ultimately to result if unperformed contracts in process are completed.

EQUALIZED TAX RATE: This rate is the computed by dividing the total amount of taxes levied by the total equalized value of the City including tax incremental districts. This rate is the basis for comparing tax rates of various taxing authorities.

EQUALIZED VALUATION: The fair market value of all property in the City as established by the Wisconsin Department of Revenue. This value is used to apportion levies amongst overlapping taxing authorities.

EXPENDITURES: Decreases in net financial resources, including current operating expenses, debt service and capital outlays.

FISCAL YEAR: A 12-month period to which the annual operating budget applies and at the end of which the City determines its financial position and the results of its operations. The fiscal year begins January 1 and ends December 31.

FULL FAITH AND CREDIT: A pledge of the general taxing power for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds.

FUND: A fiscal and accounting entity with a self-balancing set of accounts in which cash and other resources together with all liabilities and residual equities are segregated to carry on specific activities or attain specific goals.

FUND BALANCE: The difference between fund assets and fund liabilities.

GENERAL FUND: The fund used to account for all financial resources except those required to be accounted for in another fund.

GRANTS: Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity or facility.

LEVY: To impose taxes, special assessments or service charges for support of governmental activities.

MODIFIED ACCRUAL BASIS OF ACCOUNTING: Revenues and other financial resources are recognized when they are both measurable and available. Expenditures are recognized when the liability is incurred.

OPERATING TRANSFERS: All inter-fund transfers other than residual equity transfers (e.g. legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

RESERVED FUND BALANCE: Those portions of fund balance that are not appropriable for expenditures or that are legally segregated for a specific future use.

RESIDUAL EQUITY TRANSFERS: Non-routine transfers of equity between funds

REVENUES: Increases in the net current assets of the City from other than expenditure refunds and residual equity transfers. Used to the finance the services provided by the City.

SHARED REVENUES: Revenues levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level.

APPENDIX C

GLOSSARY

SPECIAL ASSESSMENT: A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service that benefits primarily those properties.

SPECIAL REVENUE FUND: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

TAXES: Compulsory charges levied by the City to finance services performed for the common benefit.

TRUST FUND: Funds used to account for the assets held by the City in a trustee capacity for other governments, funds and individuals.

2023 Proposed Budget

Presentation to the Committee of the Whole



November 2, 2022

Considerations for this budget

- Changing Equalized value, market, etc.
- Extra Expenditure Restraint & Levy Limit Capacity
- Inflation
- New Budget requests
- Utility Funds
 - Plans to handle Debt Cover Ratio, Capital needs and Rates
- People and Operation Plan (POP)

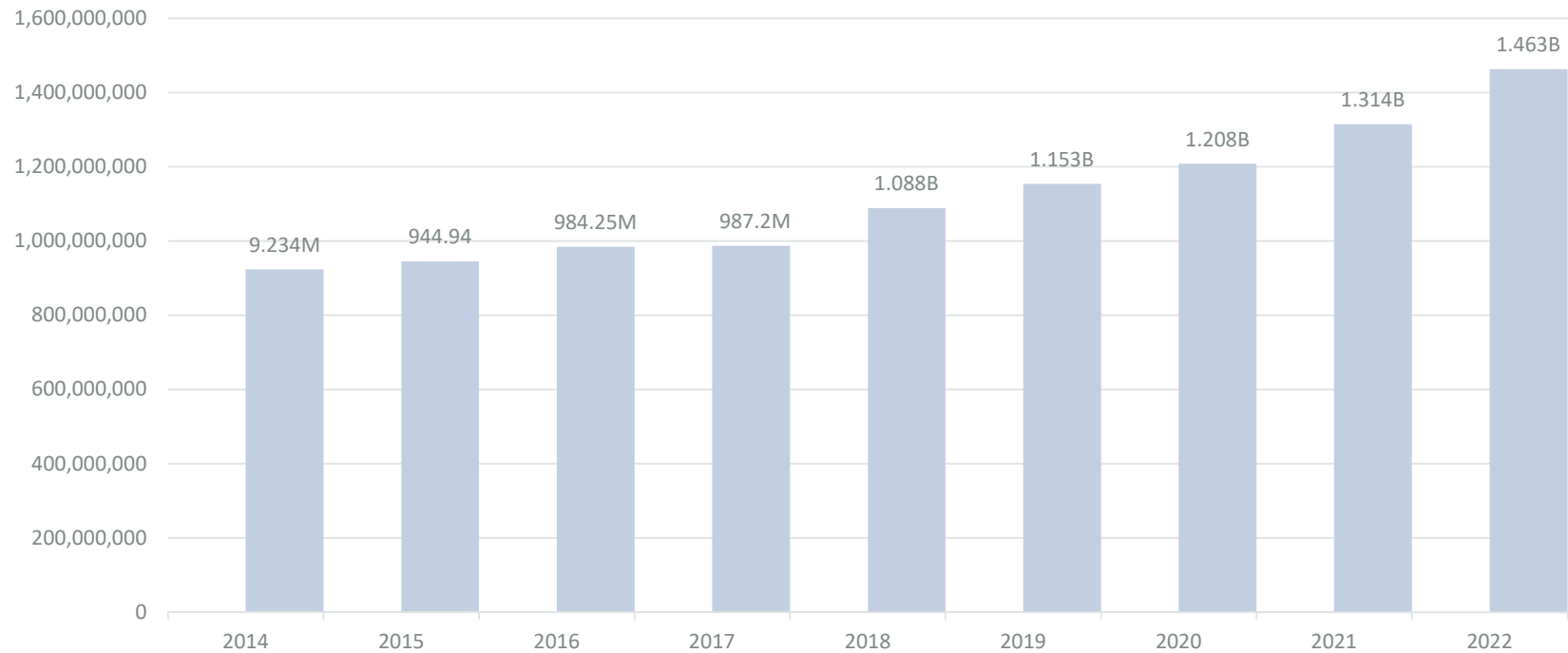


Property Values

What's Going on with Property Values

- Continue to have a healthy growth in citywide values
 - Equalized value increased 11.33%
- Healthy increase in assessed value
 - Increase of 1.92%
- Net new construction of 2.09%

Equalized Value Comparison



CITY OF
KAUKAUNA

Equated Assessed Values by Class

	JANUARY 1, 2021	JANUARY 1, 2022	INCREASE / (DECREASE)	%
REAL ESTATE				
Residential	1,019,243,300	1,044,777,000	25,533,700	2.51%
Commercial	206,434,100	207,911,000	1,476,900	0.72%
Manufacturing	92,413,900	94,445,300	2,031,400	2.20%
Agricultural	44,100	42,700	(1,400)	-3.17%
TOTAL REAL ESTATE	1,318,135,400	1,347,176,000	29,042,000	2.20%
PERSONAL PROPERTY				
Machinery, Tools & Patterns	22,276,700	19,790,700	(2,486,000)	-11.16%
Furniture, Fixtures & Equipment	9,322,700	9,231,700	(91,000)	-0.98%
All Other Personal Property	5,183,300	4,710,500	(472,800)	-9.12%
TOTAL PERSONAL PROPERTY	36,782,700	33,732,900	(3,049,800)	-8.29%
TOTAL ASSESSED VALUATION	1,354,918,100	1,380,908,900	25,992,200	1.92%



Revenue and Expenses

Overview of Revenue and Expense

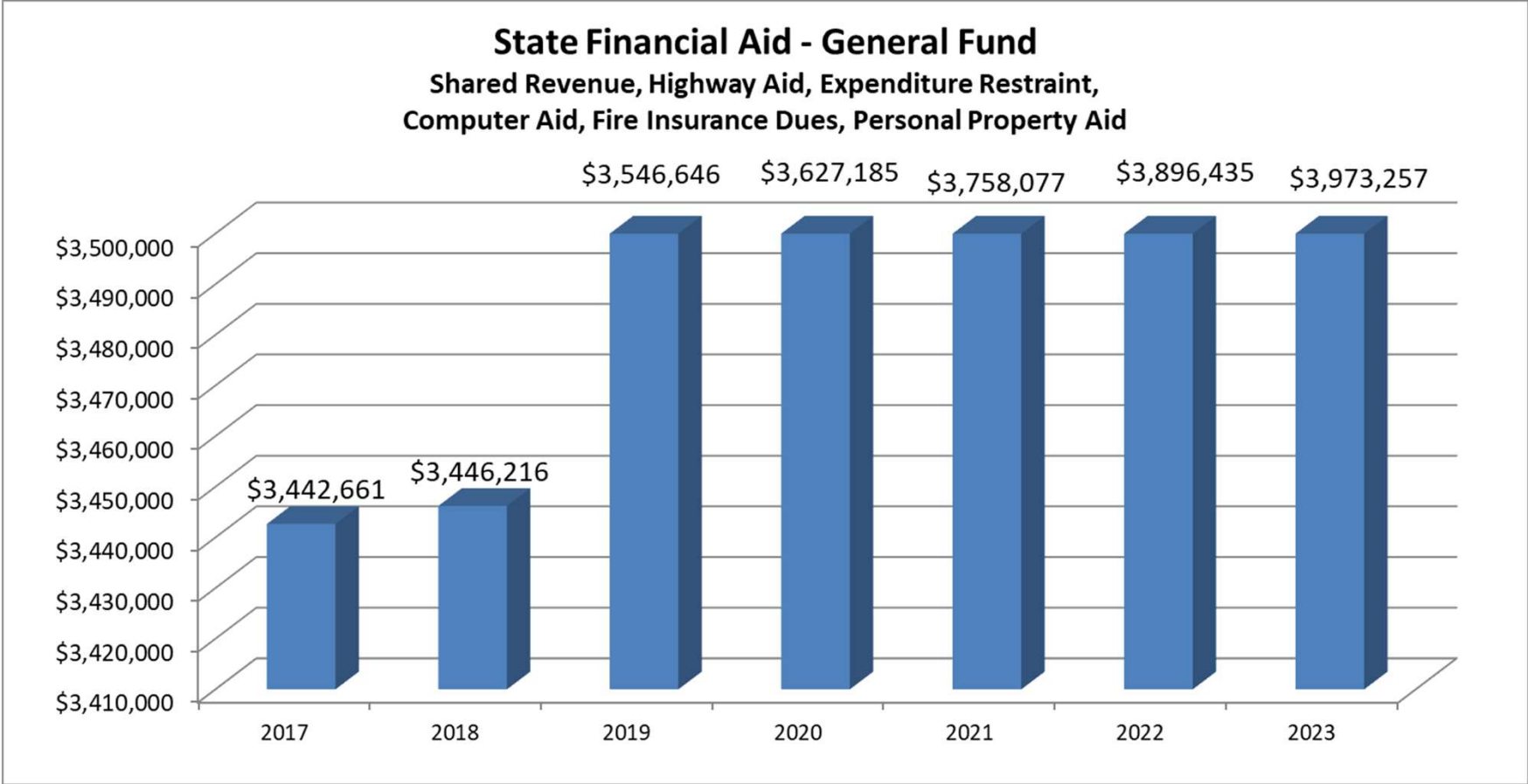
2022 BUDGET	2023 BUDGET	\$ Diff	% Diff
15,751,680	17,344,388	1,592,708	10.1%

With a balanced budget, both the revenues and expenses are increasing by 10% or about \$1.6m

Revenue Increase/(Decrease)

Property Taxes – General	\$1,174,838
Ambulance Fees	\$72,820
Building and Other Permits	\$49,000
Expenditure Restraint	\$43,691
Environmental Center Contributions/Rev	\$58,000
General Transportation Aid	\$28,836
Grignon Mansion Contribution/Revenue	\$27,000
Yard Waste Fees	\$19,500
County Sales Tax	\$15,000
County Library Aid	\$14,050
Recreation Fees	\$12,600
Interest on Investments	\$6,000
Swimming Pool Fees	(\$55,000)
Other	\$126,373

Total: \$1,592,708



CITY OF
KAUKAUNA

Personnel Expenditure Increase/(Decrease)

General Fund Personnel Services

Regular Payroll	\$550,051
Temporary Payroll (Seasonals)	\$95,988
Overtime Pay	\$23,000
Other	\$4,166

Total Employee Wages	\$673,205
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Benefits

Group Health Insurance	\$190,531
Retirement Plan	\$129,247
Residency	\$35,808
Social Security	\$41,120
All Other Benefits	\$2,044
Total Benefits	\$398,750

Total Personnel Services	\$1,071,955
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Group Health Insurance

- City offers Ten (10) different health plans through the State (Employee Trust Fund)
- Overall plan mix had a 6% increase in premiums
- Budgeting for the unknowns
 - New and Vacant positions don't have previous year as benchmark. City budgets for Family plan
- Some elections have switched from Single to Family and some have added coverage through the city

Residency

- The City provides 6% of salary benefit as a residency incentive for those employee's who live within the city corporate limits.
- The city capped this overall benefit to an aggregate of \$250,000. If the City reaches this amount, it will adjust the overall percentage by employee of the incentive to stay within that total amount.
- The City is at \$227,000 in the 2023 budget
- Like health insurance, budgeting for the unknown positions includes this benefit until position is filled.

Retirement

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

Category	2022	2023	% Diff
WRS General	6.50%	6.80%	0.30%
WRS Elected	6.50%	6.80%	0.30%
WRS Protective W	12.04%	13.22%	1.18%
WRS Protective W/O	16.44%	18.12%	1.68%

- Most of City employees eligible (1,200 hours or more worked in year) are in the General Category
- With this being tied to wages, it fluctuate the same direction as overall wages.
- Police & Fire rate increase above will account for 80% of this WRS increase in 2023.

Noteworthy Personnel Items (1 of 2)

New Positions

- Detective in Police Department
- Lieutenant of Training in Fire Department
- Youth Services Librarian
- IT Manager

Changed Positions

- Increasing hours of one Associate Librarian to full-time hours
- Increasing hours of Paralegal position
- Increasing hours of Environmental Administrative Assistant
- Removing the Assistant Library Director Position
- Removing the IT help desk position

Noteworthy Personnel Items (2 of 2)

Miscellaneous Changes

- Bringing Environmental Center & Grignon Mansion Personnel Expense to 101 General Fund
- Wages scale underwent comp study adjustments. Adjustments look different across the staff unlike previous years as positions will be adjusted to match the study results.
- Several Employees making a step increase through the 7-step wage scale
- Partial budgeted Position in previous budget that is now fully budget
 - Associate Planner and Code Enforcement Officer

Non-Personnel Expenditure Increase/(Decrease)

Contractual Services	\$120,092
Automotive Supply	\$41,400
Utilities	\$28,019
General Insurance	\$16,620
Library Material	\$14,000
Building Maintenance	\$12,800
Education & Membership	\$12,340
Printing Expense	(\$15,905)
Others	\$99,620
Total Non-Personnel Services	\$328,986

Noteworthy Non-Personnel Items

- Increase in Property and Liability Premium Coverage
- General Supplies – Plow Blade Replacement (Cost doubled)
- Contract Services
 - Building Inspection
 - Shared IT Service Switch to a Managed service
- Automotive Supply - Mostly due to expected cost of fuel
- Library Material budget increase
- Education and Memberships

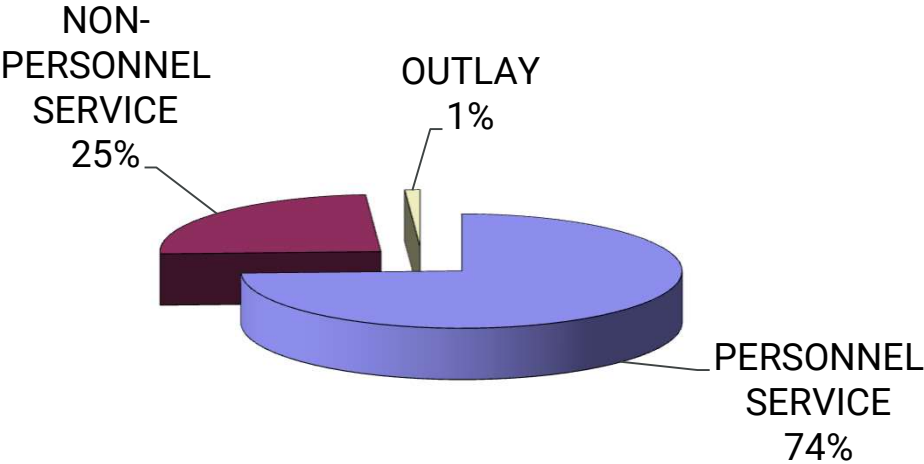
Capital Outlay Expenditure Increase/(Decrease)

Automotive	\$26,428
Office Equipment	\$20,850
Infrastructure	\$12,000
Machinery, Tools and Instruments	\$5,289
Others	\$5,200
Total Non-Personnel Services	\$69,767

Noteworthy Capital Outlay Items

- PD Meg Unit vehicle replacement
- Dodge Chargers used for patrol are being discontinued – switching to Dodge Durango
 - Increased cost due to outfitting gear not being compatible, need to order separate
- Door Strike replacements – 5 per year
- Traffic Control cabinet upgrades
- Sewer & Water replacement at La Follette Park

General Fund Expenditures by Type





Tax Rate and Fund Balance

Tax Rates

	<u>2022 Budget</u>	<u>2023 Proposed Budget</u>	<u>Increase/ (Decrease)</u>	<u>%</u>
Assessed Tax Rate	\$8.21	\$9.05	\$0.84	10.17%

Assessed Rate Adjustment

Levy Adjustment (Based on Current value of \$1.4 Billion)

\$0.01 Increase or Decrease =	\$13,000
\$0.05 Increase or Decrease =	\$65,000
\$0.10 Increase or Decrease =	\$130,000

Percent Levy Adjustment

1.0% Increase or Decrease =	\$107,000
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Contributing factors to tax rate increase

Description	Amount	% increase in tax
Detective in Police	\$110,000	1.02%
Lieutenant of Training in Fire	\$115,000	1.07%
Commercial Inspection Services	\$115,150	1.07%
Code Enforcement (P/T vs F/T)	\$34,108	0.32%

- New additions mentioned above make up 3.5%
- Wage Comp study adjustments/increases make up 3.83%
- Other Increase to Supplies, Service, etc. 2.5%

Tax Levy Distribution

<i>FUND</i>	<i>2021 LEVY</i>	<i>2022 LEVY</i>	<i>INCREASE / (DECREASE)</i>	<i>PERCENT CHANGE</i>
GENERAL	6,387,472	7,562,310	1,174,838	18.39%
1,000 ISLANDS ENVIRONMENTAL CENTER	120,000	0	(120,000)	-100.00%
DEBT SERVICE (301 Fund)	3,783,090	4,222,817	439,727	11.62%
Grignon Mansion (219 Fund)	44,175	0	(44,175)	-100.00%
Nelson Crossing (224 Fund)	1,800	3,500	1,700	94.44%
TOTAL MUNICIPAL LEVY	10,336,537	11,788,627	1,452,090	14.05%

Levy Limit Calculation

2022 Expenditure Restraint Actual Levy	\$10,429,716
Increase (Decrease) In Debt Service	\$2,188,184
New Construction Allowance (2.09%)	\$172,660
Less 2021 Personal Property Aid	\$93,179
Total 2023 Adjustments	<u>\$3,634,693</u>
2022 Allowable Levy	\$11,955,706
 2022 Proposed Levy	 \$11,788,627
 Under (Over) Levy Limit	 \$167,079

Expenditure Restraint Calculation

	2022	2023
General Funds Expenditures	15,751,680	17,344,388
1,000 Island Environmental Center	120,000	0
Debt Service	3,783,090	4,222,817
Grignon Mansion	44,175	0
Nelson Crossing (224 Fund)	1,800	3,500
 Total With Debt Service	 19,700,745	 21,570,705
Total Without Debt Service	15,917,655	17,347,888
<u>Allowable Increase</u>		
ERP Allowable % Increase	9.000%	
Allowable \$ Increase	\$1,432,589	
Actual Increase	\$1,430,233	
\$Difference	(\$2,356)	
% Difference	8.99%	

Formula – 60% of % of net new construction [2.09%] to a maximum of 2% plus CPI [7.73%]

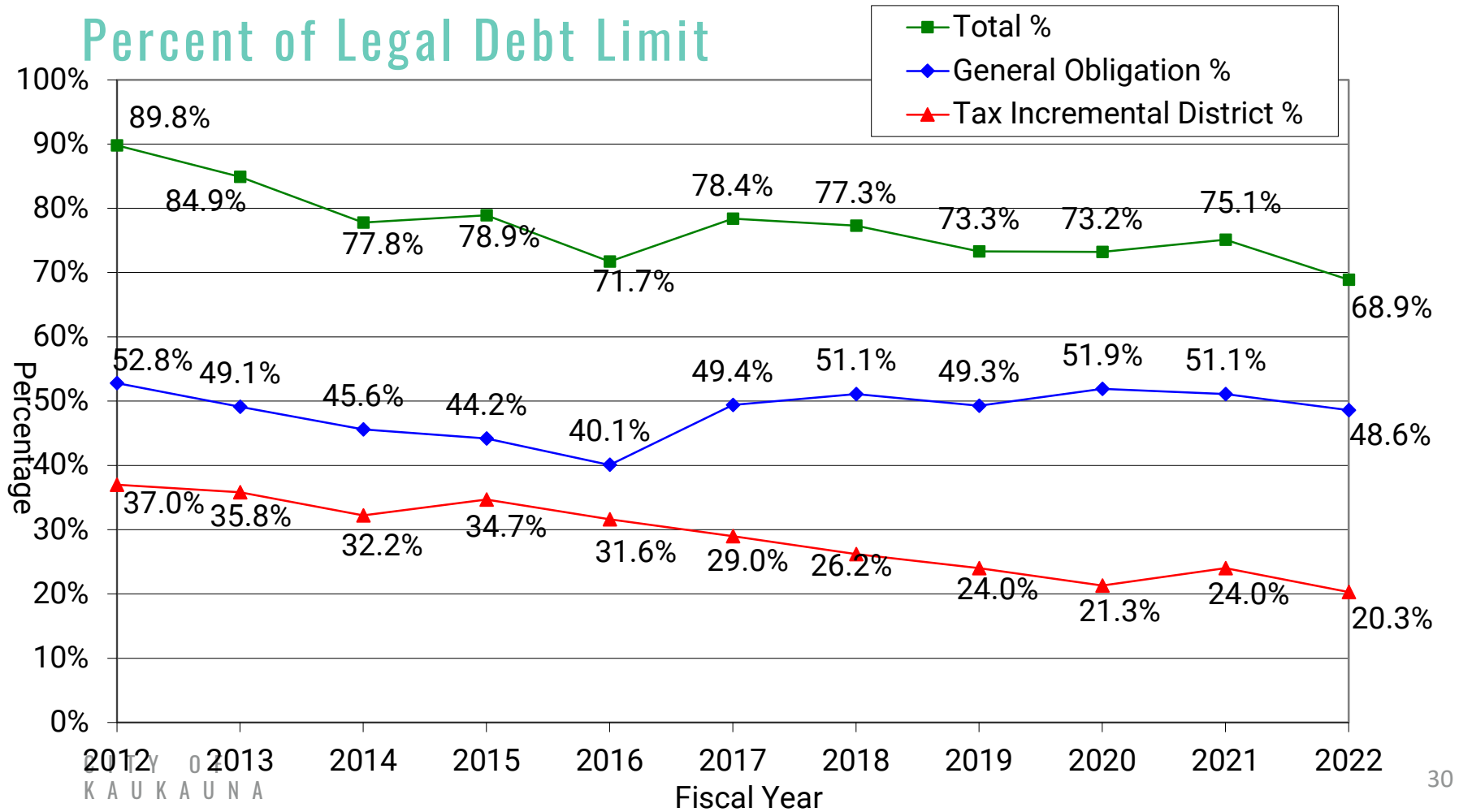
CITY OF
KAUKAUNA

General Fund Balance

Projected Balance 12/31/2021	\$ 4,981,838
Less: Assigned for Subsequent Years	\$ 410,000
Less Inventories & Prepaid	\$ 89,755
Projected Unassigned Balance 12/31/2022	\$ 4,482,083
Targeted Fund Balance (15% of Operating Budget)	\$ 2,601,658
Optimal Bond Rating Fund Balance (30% of Operating Budget)	\$ 5,203,316
Amount Over Target Balance	\$ 1,880,425
Amount Over(under) Optimal Fund Balance	\$ (721,234)
Projected Unassigned Fund Balance as a % of Operating Budget	25.84%



Debt Service



30

Bonds Issuances

2022 Issuance

- 2022A G. O. Note \$6,000,000

Bonds to be Retired in 2022

- 2013A G.O. Debt Retiring
 - \$1.125M

Bonds to be Added in 2023

- 2023A G.O Note Pool of \$5,000,000
- 2023B G.O Note of \$3,700,000
- 2023C G.O Note TID8 of \$3,000,000
- Potential Bond for TID11

2023 Tentative Projects 1 of 4

Year Fund		CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING
2023		EQUIPMENT		
	421 - Equipment	Purchase 3/4 ton (new fleet)	\$53,000	\$53,000
	421 - Equipment	Replace 2008 2 1/2 Ton Dump Truck (Fleet #213)	\$205,000	\$205,000
	421 - Equipment	Fire SCBA Harness, Bottle, and Mask Replacements	\$90,000	\$90,000
	421 - Equipment	Fire Response/Command Vehicle	\$85,000	\$17,000
2023*		SANITARY SEWER*		
	602 - Sanitary	Kenneth Avenue Area (Phase 3 of 3, Klien to Kenneth/3rd)	\$400,000	
	602 - Sanitary	Reaume Avenue Area (4th, 5th, Hendricks)	\$800,000	
	602 - Sanitary	CE Lift Station Interceptor to KHS	\$300,000	
	602 - Sanitary	Manhole Lining/Repair	\$25,000	

2023 Tentative Projects 2 of 4

Year	Fund	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING
2023		PARK & POOL IMPROVEMENTS		
	422- Parks and Pools	Park Pavillion Maintenance/Updates - Riverside Park Roof	\$30,000	\$30,000
	422- Parks and Pools	Pool Reconstruction	\$6,000,000	\$5,000,000
	422- Parks and Pools	New Flooring in Nature Center	\$15,000	\$15,000
	422- Parks and Pools	New Siding on Nature Center	\$65,000	\$65,000
	422- Parks and Pools	Plazas 1st & 2nd Street Ally	\$450,000	\$375,000
	422- Parks and Pools	Municipal Tree Replacement / Reforestation - EAB	\$50,000	\$25,000
2023*		STORM SEWER*		
	601 - Storm	Pool Road and Parking Lot	\$80,000	
	601 - Storm	Quinney / Metoxen Street Area 1 of 2	\$450,000	
	601 - Storm	Schultheis/Oak Street Storm Sewer	\$65,000	
	601 - Storm	Company Woods Pond	\$200,000	
	601 - Storm	Parallel 36" Storm in Linda Ct and Thelen Ave	\$600,000	
	601 - Storm	Erosion Control / Remediation - Shoreline/Outfalls/Streamb	\$35,000	

2023 Tentative Projects 3 of 4

Year	Fund	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING
2023		STREET PAVING		
		New Concrete Streets		
	420 - Streets and Sidewalk	White Dove, White Birch, Boxer, Greyhound	\$1,600,000	\$1,000,000
		Reconstruction		
	420 - Streets and Sidewalk	Quinney/Metoxen Street Area Phase 1	\$1,300,000	\$500,000
	420 - Streets and Sidewalk	Concrete Street Patch Program	\$500,000	\$500,000
	420 - Streets and Sidewalk	Schultheis Street/Oak Street	\$300,000	\$200,000
	420 - Streets and Sidewalk	Loderbauer Rd Urbanization	\$250,000	\$200,000
	420 - Streets and Sidewalk	Canal Street	\$350,000	\$180,000
	420 - Streets and Sidewalk	Alley Reconstruction (Downtown)	\$350,000	\$200,000
	420 - Streets and Sidewalk	Bridge Epoxy Overlays - LAwe and Island	\$40,000	\$40,000
2023		SIDEWALKS		

2023 Tentative Projects 4 of 4

Year	Fund	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING
2023		MISCELLANEOUS		
	423 – Bldgs & Misc	Library Conference Room Technology Replacement	\$15,000	\$15,000
	468 - TIF #8	Dreamville Kaukauna (Apartments) Additional Incentives	\$2,455,000	\$2,455,000
	468 - TIF #8	Library	\$600,000	\$600,000
		TOTAL	\$17,758,000	\$11,765,000

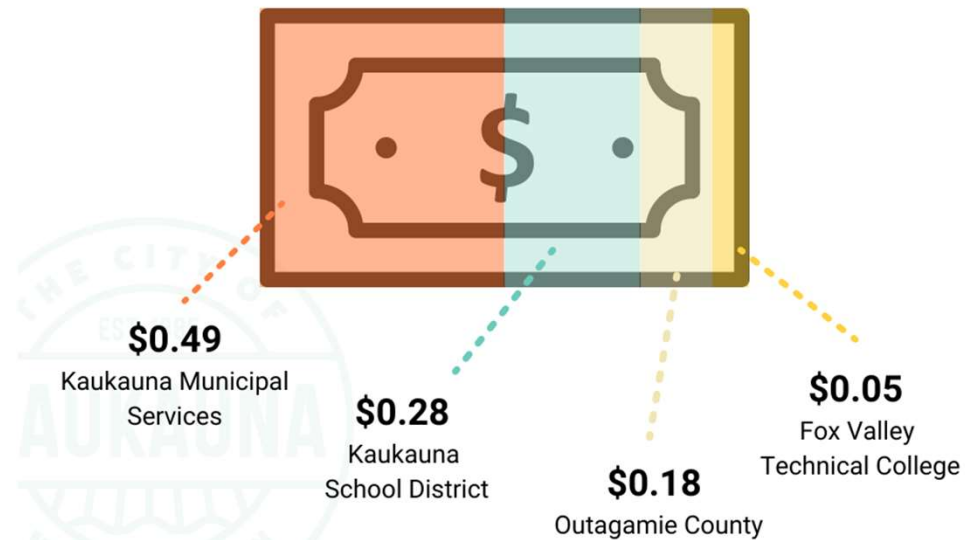


The Almighty Tax Dollar

Tax Bill Breakdown

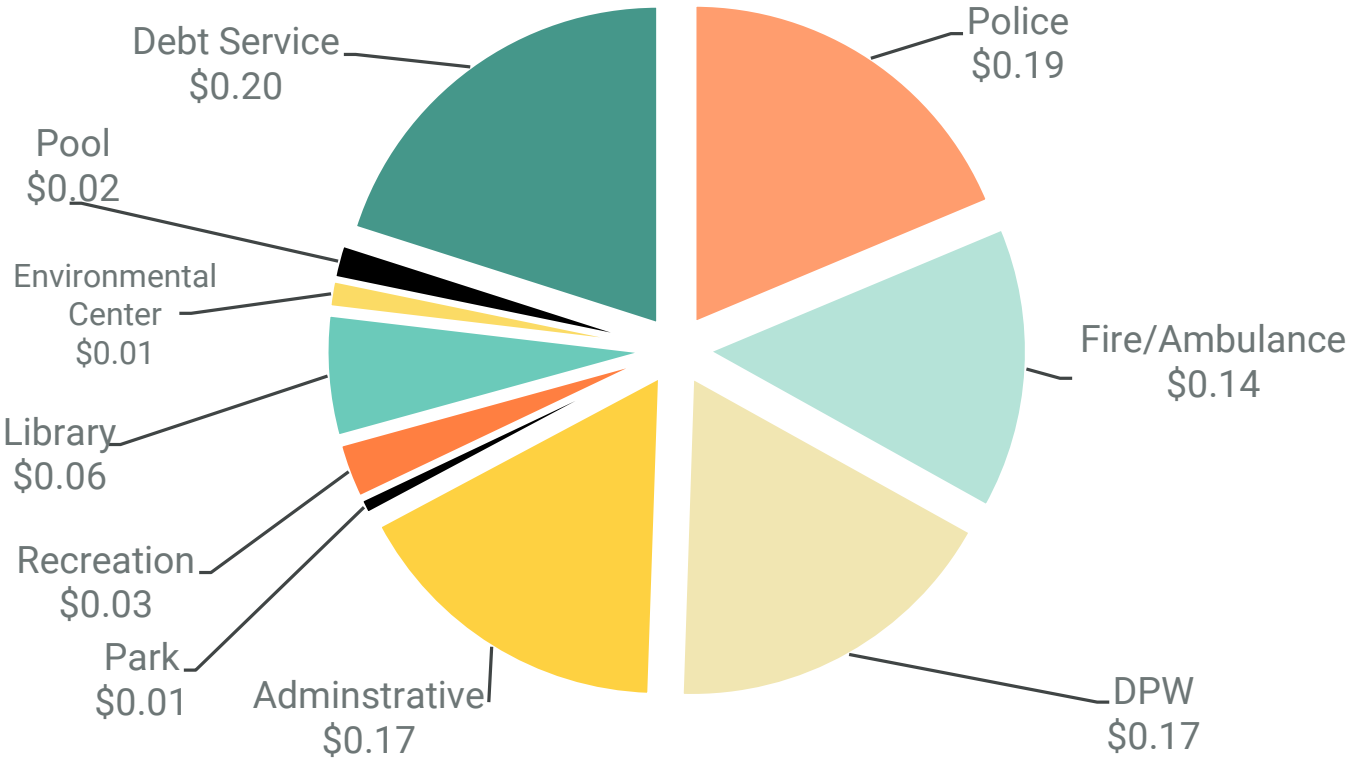
How One Tax Dollar gets split between taxing Jurisdictions

YOUR TAX DOLLAR AT WORK



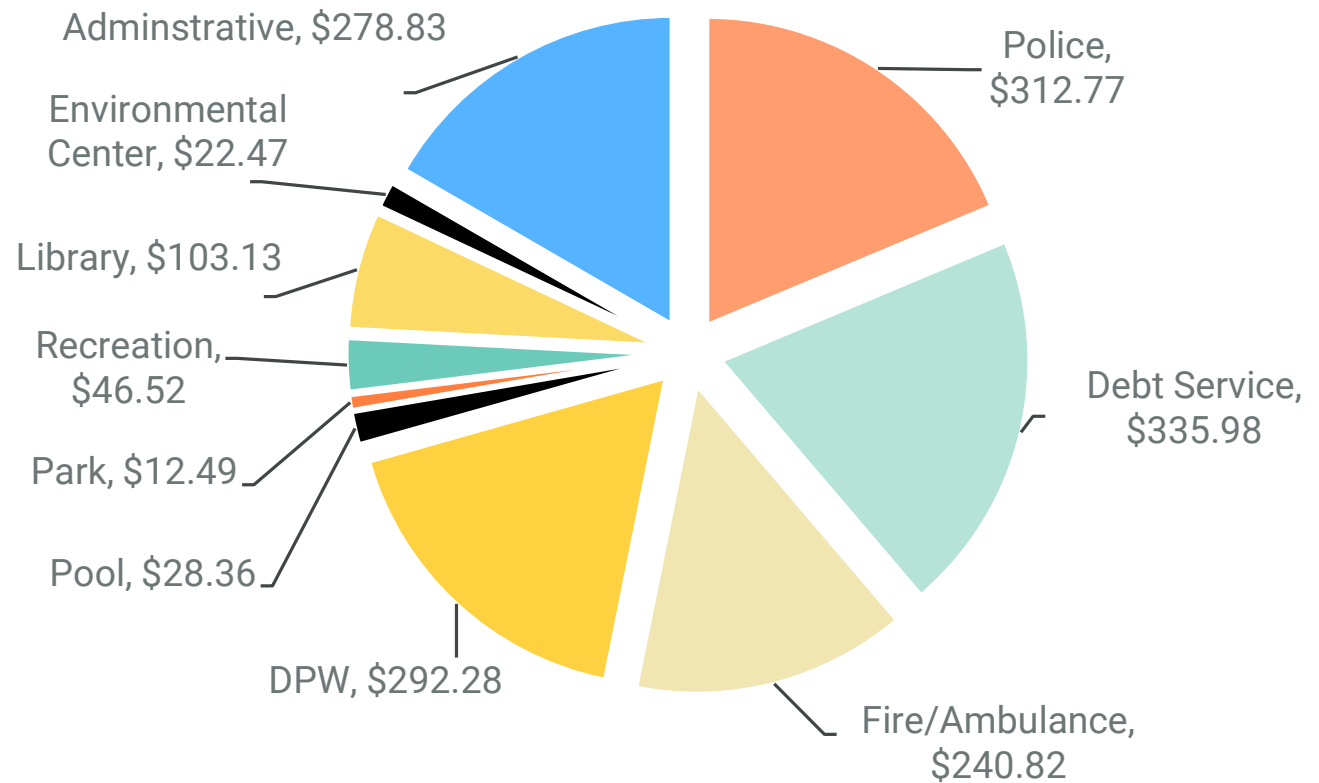
Tax Dollar by Service

What one tax dollar is spent on for City services



Cost of Each Service for an Average Home Value

The graph to the right shows how much each service costs for a home valued at \$185,000 and current tax rate of \$9.05/1,000





Utility Funds

Overview

- Overall net position for both Storm and Sanitary are improving
- Debt Service for capital improvement is set for the next two years
- Rate adjustment for both Storm and Sanitary for the 2023 Budget
- Plan has been developed to continue the capital improvements while maintaining debt coverage ratios

Storm Water Utility Fund Balance

DESCRIPTION		BALANCE
BALANCE AS OF JANUARY 1, 2022		
Unassigned Cash And Receivable Balance		2,039,530
Restricted Cash And Receivable Balance		633,806
Total Cash And Receivable Balance Net of Current Liabilities		2,673,336
PROJECTED CHANGE IN CASH BALANCE FOR 2022		
Revenues & Other Financing Sources	1,340,194	
Expenses Net of Depreciation	(430,608)	
Debt Service - Principal and Interest	(825,084)	84,502
PROJECTED CASH BALANCE AS OF DECEMBER 31 2022		
Projected Cash Balance Net of Current Liabilities		2,757,838

Annual Operating Expense

1,361,950

Months of Reserve

17.97

Sanitary Utility Fund Balance

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

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

2023 Utility Fund Debt Service Coverage Ratio

Debt Coverage Ratio

Storm Water Coverage	2022 ESTIMATED	2023 BUDGET
Operating Income	1,337,600	1,566,335
Operating Expense - Net Deprecia	439,735	426,202
Net Operating Income	897,865	1,140,133
Debt Service Cost	581,565	1,213,248
Coverage Ratio (Operating Income / Debt Service Cost)	1.54	0.94

Sanitary Coverage	2022 ESTIMATED	2023 BUDGET
Operating Income	3,447,729	4,110,469
Operating Expense - Net Depreciation	2,774,622	2,397,068
Net Operating Income	673,107	1,713,401
Debt Service Cost	350,000	1,169,189
Coverage Ratio (Operating Income / Debt Service Cost)	1.92	1.47

Note: Current rate is \$8.00/ERU/month. Numbers above reflect a \$1.00 increase in the rates to \$9.00/ERU/Month on Jan 1 and an additional \$0.75 increase in the rates to \$9.75/ERU/month on July 1

Note: Current rate is \$7.00/100 cubic foot. Numbers above show a rate change of \$1.00/100 Cubic Foot to \$8.00/100 Cubic foot on Jan 1 and an additional \$0.75 increase in the rate to \$8.75/100 Cubic Foot on July 1.

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

Storm Water Debt service

	12/31/2022 BALANCE	12/31/2023 BALANCE	PRINCIPAL MATURITIES	INTEREST	TOTAL PRINCIPAL AND INTEREST
2015B G.O. Notes	660,000	480,000	180,000	17,100	197,100
2016C Revenue Bond	900,000	800,000	100,000	26,000	126,000
2022C Revenue Bond	9,140,000	8,890,000	250,000	365,148	615,148
Totals	10,700,000	10,170,000	530,000	408,248	938,248

Sanitary Debt service

<i>DEBT ISSUE</i>	<i>12/31/2022 BALANCE</i>	<i>12/31/2023 BALANCE</i>	<i>PRINCIPAL MATURITIES</i>	<i>INTEREST</i>	<i>TOTAL PRINCIPAL AND INTEREST</i>
2013 Revenue Bond	900,000	775,000	125,000	38,531	163,531
2015 Revenue Bond	725,000	650,000	75,000	24,375	99,375
2016 Revenue Bond	825,000	725,000	100,000	24,250	124,250
2018 Revenue Bond	1,025,000	975,000	50,000	37,875	87,875
2022 Revenue Bond	8,095,000	8,020,000	75,000	334,158	409,158
Totals	11,570,000	11,145,000	425,000	459,189	884,189

Future of the Utility Funds

- Planning ahead
 - Capital Infrastructure Needs
 - Sanitary is forecasting \$1.1 million per year in capital infrastructure
 - Storm is forecasting \$1.5 million per year in capital infrastructure
- Debt Coverage Ratio
 - Continue to strengthen coverage ratio
 - Need to maintain a debt coverage ratio of at least 1.25 times the revenue
 - This measure is done at the time of bonding and looks at the entire length of the bond
- Revenue Bonding Plans
 - Continue with Bond Anticipation Notes and Revenue Bonds
- Necessary Rate Adjustments
 - Planned Rate adjustments over the next few years to allow for capital improvements in both Utilities Funds

Storm Water Proposed 5yr Rate Plan

	ERU Rate	Difference	Revenue Affect	Per Year Charge
Current	\$8.00			\$96
January 1,2023	\$9.00	\$1.00	\$164,654	\$108
June 1,2023	\$9.75	\$0.75	\$123,500	\$117
January 1,2024	\$10.75	\$1.00	\$164,654	\$129
June 1,2024	\$11.50	\$0.75	\$123,500	\$138
January 1,2025	\$12.50	\$1.00	\$164,654	\$150
June 1,2025	\$13.25	\$0.75	\$123,500	\$159
January 1,2026	\$14.25	\$1.00	\$164,654	\$171
June 1,2026	\$15.00	\$0.75	\$123,500	\$180
January 1,2028	\$15.50	\$0.50	\$82,500	\$186

Sanitary Proposed 5yr Rate Plan

	Cubic Feet Rate	Difference	Revenue Affect
Current	\$7.00		
January 1,2023	\$8.00	\$1.00	\$452,900
July 1,2023	\$8.75	\$0.75	\$339,680
January 1,2024	\$9.75	\$1.00	\$452,900
July 1,2024	\$10.50	\$0.75	\$339,680
January 1,2025	\$11.50	\$1.00	\$452,900
July 1,2025	\$12.25	\$0.75	\$339,680
January 1,2026	\$13.25	\$1.00	\$452,900
July 1,2026	\$14.00	\$0.75	\$339,680
January 1,2028	\$14.50	\$0.50	\$226,450

Storm Water and Sanitary Rates of Other Communities

	Storm per ERU per year	Sewer per 100 Cubic Feet
Neenah	84.00	3.19/1000 gal
Menasha	99.00	4.75/1000 gal
Grand Chute	99.84	
Kaukauna	117.00	8.75/100 cubic feet
Greenville	120.00	
Kimberly	125.00	7.75/1000 gal
Fox Crossing	140.00	4.92/1000 gal
Appleton	175.00	3.75/1000 gal
City of Oshkosh	223.20	6.18/100 cubic feet

Results of Plan for both Utilities

- Continue the average planned capital improvements through 2034
- Maintain a debt coverage ratio between 1.26 and 1.71 for storm and 1.29 and 1.41 for sanitary over the next 12 years
- Maintain the above standard S&P Bond rating
- Allows the City the ability to bond for future capital infrastructure and equipment within this utility
- Adjusting rates in smaller increments over time rather than large jumps



People & Operational Plan

What is it?

- The People & Operation Plan (POP) is a tool for departments to plan for necessary expenses that are outside of capital improvements
 - Examples include:
 - Personnel Needs
 - Small Tools and Equipment
 - Onetime expenses or ongoing Expenses
- These are larger expenses that aren't as easy to fit into a budget without planning
- The list will plan out 5 years and continue to roll ahead like the Capital Improvement Plan does.

What is it used for?

- A fluid document to track the needed expenses from budget-to-budget year
- Becomes a planning tool for future budget cycles
- Helps department managers process each request, ensuring the use of funds is warranted with a well thought out plan
- Adds a form of planning to each request before it ends up into a budget. Allows for an easier execution of the new need.
- Aids in formulating a strategic plan for goals and objectives

Process of the POP

- The POP is a document that can be updated at anytime a Department Manager thinks of a need.
- There will be scheduled meeting reviews of the document with Department Managers and the Mayor.
 - April (Q2) to discuss any updates or need for gathering additional info
 - July (Q3) to review for next year goals, objectives, and budget cycle
 - Oct (Q4) Part of the budget cycle
- Each Item on the POP will have a Business Case Summary Sheet that has details on the request
- Each item will have a score card to help with the prioritizing the items
 - Some of the things taken into consideration is time of planning for each item, amount of reoccurring cost, if item is ready to execute

Business Case Summary & Score Card

- Business Case Summary Includes the following Detail
 - A description of the problem or opportunity
 - Benefits and Risks of requests
 - Cost involved, and if they are reoccurring
 - List of other alternatives/solutions considered
 - Impact on Operations and Organization
- Score Card Info Includes
 - Value Added
 - Urgency for operations
 - Alternatives Exist
 - Cost impact to organization

Initial Process

- Used the 2023 budget as a launch for generating a list of items
- Kick off the formal POP with a meeting in February 2023
- Meeting will include
 - Brainstorm session of overall needs and desires of the City as a group
 - Add any needs to the POP plan that aren't already on the list
- Begin the development of a Strategic Plan for the City
- Formulate department goals and objectives around the strategic plan



Questions or Comments?



THANK YOU