

Adopted Budget



Fiscal year
January 1, 2026 to December 31, 2026

Anthony J. Penterman
Mayor

CITY OF KAUKAUNA

2026 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 / Marty Schumacher

APPOINTED DEPARTMENT MANAGERS

Director of Public Works – John Neumeier

Library Director – Ashley Thiem-Menning

Finance Director/Treasurer – William Van Rossum

Naturalist – Brad Garrity

Fire Chief – Jacob Carrel

Planning/Comm Development – David Kittel

Human Resources – Elisa Hodge

Police Chief – Jamie Graff

City Clerk – Kayla Nessman

Rec & Comm Enrichment Director – Terri Vosters

ELECTED OFFICERS

City Attorney – Tim Greenwood

Municipal Justice – Tim Hufschmid

President of the Council – John Moore



November 10, 2025

Dear President Moore and Members of the Common Council,

The 2026 Budget is the result of an open and collaborative process between the City Council and Administration. Together, we strive to provide strategic city services and community partnerships that enhance the quality of life for our residents by reducing crime, increasing affordable housing opportunities, and facilitating community investment. These efforts depend on strong partnerships and our shared commitment to working toward common goals.

Across all departments and functions, we have an obligation to our residents and businesses to continue delivering excellent services. Accordingly, the 2026 Budget includes the following high-priority items that enhance and improve our service delivery.

1. Property Tax Rate – The 2026 Budget will decrease the City's assessed tax rate by \$2.65 per \$1,000 of assessed value which is a 26.55% decrease.
2. Property Tax Levy - The City's tax levy increased \$630,653 or 4.78%. Under state law, the levy is allowed to increase 4.23%, 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 2026 are \$20,706,263 – an increase of 4.7%. 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 \$6,135,563 on December 31, 2025. This fund balance exceeds the Council objective of \$5,176,566 at year end, which allows the City to continue to receive excellent bond rating resulting in lower interest rates when issuing future debt. Keeping the fund balance at 30% operating is optimal in the credit industry.
5. Level of Service and Capital Improvements – The 2026 Capital Improvement Program will see investments in our community to provide long lasting, positive effects and spur urban growth.

In 2026, we continue to invest in our trail network by extending the Kakalin Trail behind the Kaukauna Public Library.

At Strassburg Park, some new playground equipment and basketball court were recently installed. The open-air shelter, Gaga pit and baseball backstop are anticipated to be completed in early Spring. Repurposed play equipment from Haen School, generously provided by the Kaukauna Area School District, further enhanced this neighborhood park. This fall, we will seek proposals to redesign LaFollette Park, including restroom upgrades and resurfacing of the basketball court and parking lot.

City staff continue to collaborate with the Kaukauna High School Civic Engagement Class on the Grignon Park Project, which includes expanding the pavilion, adding a tow rope to the Mount Misery sledding hill, and creating an ice rink. We are also evaluating a multi-use stage or pavilion at Central or Hydro Park to further support community gatherings and events. I remain committed to improving and maintaining our city parks to provide exceptional recreational opportunities and vital green spaces for all residents.

Our 2026 CIP also includes \$10,370,000 in major infrastructure investments – including new concrete street paving, street and alley reconstruction, sanitary and storm sewer upgrades, and the replacement of

defective sidewalks. These projects reflect our continued commitment to maintaining the essential infrastructure that supports a high quality of life in Kaukauna.

6. Economic Development - The Commerce Crossing Business Park continues to thrive. The final phase of the five-building Legacy Creekside Apartment complex will be completed later this year, adding 35 additional units to our much-needed housing stock. In total, we estimate 131 new dwelling units will be built by December 31, 2025.

On October 20th, we celebrated the opening of the highly anticipated GrandStay Hotel, a 4-story, 76-room facility within Commerce Crossing. We also anticipate closing this fall on The Reserve, an independent, assisted living, and memory care facility, with construction expected to begin this winter.

In 2026, we plan to update our zoning code to support potential data center development, continue developing the remaining lots in Commerce Crossing and N.E.W. Prosperity Center, and explore industrial park expansion through annexation.

7. Statements on Budget – As a city, we continue to lead with resilience, guided by fiscal responsibility and transparency. I am extremely proud of our leadership team for preparing another thoughtful and fiscally responsible budget that meets the Council’s priorities while honoring the trust placed in us by our residents.

New or reclassified positions in the 2026 budget include:

Human Resource Coordinator – Supporting citywide staffing, compliance with State and Federal laws, and employee engagement.

Account Specialist (Accounts Receivable) – Transitioning from part-time to full-time to strengthen internal controls and support Finance and Clerk operations.

Assistant Library Director – Enhancing leadership capacity, expanding programming, and ensuring continuity as the library grows.

Parks Foreman – Providing dedicated oversight for parks, trails, and facilities as the city expands, including maintenance, event coordination, and contractor management.

My ongoing focus is to anticipate the long-term needs of our city and make decisions that benefit Kaukauna’s future. The 2026 Budget reflects this unwavering pledge to deliver the highest caliber of service to every resident and business.

Looking ahead, we will continue to balance fiscal responsibility with the City Council’s priorities — ensuring strong public safety, reliable essential services, sound infrastructure, and vibrant community programs that make Kaukauna a truly exceptional place to live.

Sincerely,



Anthony J. Penterman
Mayor, City of Kaukauna

CITY OF KAUKAUNA

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CITY OF KAUKAUNA

2026 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

2026 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
2026 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

2026 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 2026 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.

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.

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 (both budgeted and actual), current year budgeted expenditures, current year estimated expenditures and the upcoming fiscal years' budgeted expenditures.

CITY OF KAUKAUNA

2026 BUDGET

HOW TO READ THE BUDGET

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 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

2026 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 2026 operating budget does not anticipate any reduction in services. The 2026 capital improvement budget includes approximately \$3,720,000 for street and sidewalk improvements, \$6,530,000 for utility improvements, \$3,077,000 for municipal equipment, and \$2,193,108 for park improvements.

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

The 2026 budget provides the necessary funds to continue to contract for Ambulance Billing services. It also provides funds to improve the Phone tree, update the council chambers AV/Audio and meeting software as well as roll out an intranet site. 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 2026 budget does not include borrowing for any operational expenses; however, several pieces of equipment with useful lives of ten years or more are planned for in the capital improvement budget.

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

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

The sanitary sewer user rate was increased from \$8.00 to \$8.75 per hundred cubic feet effective July 1, 2023. This rate is budgeted to remain the same for budget year 2026.

The storm sewer utility rate was increased from \$126 per ERU per year to \$132 per ERU per year effective January 1, 2025. This rate is budgeted remain the same for budget year 2026.

The assessed tax rate for the City is projected to decrease by \$2.65 or 26.55%. The assessed tax rate for the City and the overlapping municipal tax jurisdictions is projected to decrease 24.87%.

CITY OF KAUKAUNA

2026 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 January 2025, the City Council adopted a revised fund balance policy that requires the general fund balance to be at least 25% of the operating budget. The total projected fund balance of \$6,135,563 meets the City Council directive. This projected balance is considerably more than the City Council directive. twenty five percent (25%) of the 2026 budget of \$20,706,263 equals \$5,176,566. 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 2026 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 60.0% of the allowable legal limit as of December 31, 2025. However, approximately 17.0% of the allowable legal limit is the result of debt incurred in Tax Incremental District Nos. 5, 6, 8, 10, 12 and the environmental remediation TIF district. The tax Incremental debt is expected to be repaid with tax increments and as such will not be placed on the general tax levy.

CITY OF KAUKAUNA
2026 BUDGET
FINANCIAL PROGRAM SUMMARY

As required by law, the proposed budget for 2026 is balanced and provides for the needs and requirements of the City. The budget for 2026 is the result of sound financial management and affords a reasonable measure of protection for future operations of our City. The budget is adopted at the departmental level as identified in schedules that are attached to the budget adoption resolution. Therefore, resolutions authorizing budgetary adjustments are only required for budgetary adjustments between departments.

ACCOUNTING BASIS

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

BUDGETARY BASIS

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

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

General Debt Service Fund - This debt service fund accounts for all the debt service requirements of the City including Tax Incremental District Numbers 5, 6, 8, 10, 12 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
2026 BUDGET
FINANCIAL PROGRAM SUMMARY

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 40.9% of General Fund revenue, is budgeted to increase 4.6%. 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, 4.23%, for the City of Kaukauna plus any increase in general obligation debt payments. Typically the property tax levy absorbs most of the fluctuations in other funding sources. Intergovernmental revenue, that account for approximately 27.4% of all general fund revenue, is budgeted to increase \$315,815 or 5.88%.

Debt Service Requirements - Since 1993, the total outstanding debt has risen while the long-term debt as a percent of the legal limit has decreased to approximately 60.0%. It is the goal of management to maintain long-term debt in maturity terms of ten years or less. Approximately 17.0% of the current outstanding debt is the result of debt incurred in Tax Incremental District Nos. 5, 6, 8, 10, 12 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. Projected debt service requirements for 2026 and the next several years are going to continue to decrease steadily. The goal is to have the necessary debt level off to make the budgeting and tax rate more static.

CITY OF KAUKAUNA
2026 BUDGET
FINANCIAL PROGRAM SUMMARY

Capital Projects Impact - The 2026 Capital Projects Budget will require the issuance of approximately \$5,000,000 of general obligation long-term debt. The five-year Capital Improvement Program plan will require future debt issues of approximately \$5,300,000 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 \$6,135,563 as of December 31, 2025. 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 2026 since general fund balance exceeds the year-end target of \$5,176,566. 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 \$949,395 or 4.8%. The property tax component increased \$374,982 or 4.6%. 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 2026, this tax represents 9.7% of total general fund revenue sources. This tax source is budgeted to decrease slightly in 2026. 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 \$315,815. State shared revenue and expenditure restraint are budgeted to also increase \$101,451 this year. The State highway aids are budgeted to increase \$190,217. 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 for the 2025 budget. Negotiations remain strong with the Kaukauna Professional Police Association unit as we work towards an agreement for the 2026 budget.

The 2026 general fund expenditure budget of \$20,706,263 increased \$949,395 or 4.8%. Even with this increase, the City will continue to qualify for State expenditure restraint program funds. The expenditure restraint program will provide approximately \$426,431 in revenues for 2026.

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

2026 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 2026 budget process appears on the following page.

2026 Budget Preparation and Approval Process Schedule

August						
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						
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						
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	
30						

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

- August 1– Distribution of 5 Year Capital Improvement Project CIP to Department Managers
- August 4 – Distribution of Budget Worksheets to Department Managers
- September 3 – Review CIP Internally with Department Heads
- September 8 – Non –Personnel Budgets Due
- September 15 – through 19 – Administrative Budget Round Table (Discuss Budget Items) as an Aggregate
- September 15 – Present 5-year Capital Improvement CIP to Board of Public Works for Feedback
- October 6 – Present Non-Personnel Items and Tax Rate to Finance and Personnel for feedback
- October 20 – Present Personnel items to Finance and Personnel for feedback
- **October 23 – Submit Public Hearing Notice to Clerk for Class 1 posting at least 15 days prior to Hearing**
- *Week of October 27th – Print Budget Books and Distribute*
- November 10 – Proposed Budget Presentation to Committee of the Whole at 6pm
- November 18 – Public Hearing and Budget Adoption

CITY OF KAUKAUNA

2026 BUDGET

SUMMARY OF MUNICIPAL TAX LEVY DISTRIBUTION

<i>FUND</i>	<i>2024 LEVY</i>	<i>2025 LEVY</i>	<i>INCREASE / (DECREASE)</i>	<i>PERCENT CHANGE</i>
GENERAL	8,102,179	8,477,163	374,984	4.63%
DEBT SERVICE (301 Fund)	4,599,480	4,855,099	255,619	5.56%
Nelson Crossing (224 Fund)	3,500	3,550	50	1.43%
Park & Pool Improvement (422 Fund)	500,000	500,000	0	0.00%
TOTAL MUNICIPAL LEVY	13,205,159	13,835,812	630,653	4.78%

CITY OF KAUKAUNA

2026 BUDGET

COMPARATIVE SUMMARY OF JURISDICTIONAL LEVIES AND EQUALIZED VALUE TAX RATES FOR THE 2024 & 2025 LEVY YEARS - OUTAGAMIE COUNTY

JURISDICTION	2024 LEVY	2025 LEVY	INCREASE / (DECREASE) IN LEVY	%	2024 TAX RATE	2025 TAX RATE	INCREASE / (DECREASE) TAX RATE	%
KAUKAUNA MUNICIPAL	13,204,816.06	13,835,227.34	630,411.28	4.77	7.66513	7.25423	(0.41090)	(5.36)
KAUKAUNA SCHOOL DISTRICT	11,823,194.51	13,140,611.63	1,317,417.12	11.14	6.86312	6.89002	0.02690	0.39
FOX VALLEY TECHNICAL COLLEGE	1,232,078.34	1,306,935.96	74,857.62	6.08	0.71520	0.68527	(0.02993)	(4.18)
OUTAGAMIE COUNTY	4,733,024.41	4,916,179.38	183,154.97	3.87	2.74742	2.57770	(0.16972)	(6.18)
ENVIRONMENTAL TIF DISTRICT NO. 1	121,915.13	135,066.10	13,150.97	10.79	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 4	145,279.87	140,216.90	(5,062.98)	(3.48)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 5	425,771.93	719,546.59	293,774.66	69.00	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 6	783,852.67	1,108,287.57	324,434.89	41.39	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 8	119,846.18	90,171.14	(29,675.04)	(24.76)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 9	42,857.85	33,317.42	(9,540.43)	(22.26)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 10	208,454.81	208,388.79	(66.02)	(0.03)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 11	161,003.89	154,391.60	(6,612.30)	(4.11)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 12	34,083.70	7,438.11	(26,645.60)	(78.18)	---	---	---	---
SUBTOTAL	33,036,179.37	35,795,778.52	2,759,599.15	8.35	17.99087	17.40722	(0.58365)	(3.24)
STATE CREDIT - SCHOOLS	(2,035,062.88)	(2,189,561.71)	(154,498.83)	(7.59)	(1.10823)	(1.06472)	0.04351	3.93
NET LEVY AND TAX RATE	31,001,116.49	33,606,216.81	2,605,100.32	8.40	16.88264	16.34250	(0.54014)	(3.20)

CITY OF KAUKAUNA

2026 BUDGET

COMPARATIVE SUMMARY OF JURISDICTIONAL LEVIES AND ASSESSED VALUE TAX RATES FOR THE 2024 & 2025 LEVY YEARS - OUTAGAMIE COUNTY

<i>JURISDICTION</i>	<i>2024 LEVY</i>	<i>2025 LEVY</i>	<i>INCREASE / (DECREASE) IN LEVY</i>	<i>%</i>	<i>2024 TAX RATE</i>	<i>2025 TAX RATE</i>	<i>INCREASE / (DECREASE) TAX RATE</i>	<i>%</i>
KAUKAUNA MUNICIPAL	13,204,816.06	13,835,227.34	630,411.28	4.77	9.99150	7.33899	(2.65251)	(26.55)
KAUKAUNA SCHOOL DISTRICT	11,823,194.51	13,140,611.63	1,317,417.12	11.14	8.94609	6.97053	(1.97556)	(22.08)
FOX VALLEY TECHNICAL COLLEGE	1,232,078.34	1,306,935.96	74,857.62	6.08	0.93226	0.69327	(0.23899)	(25.64)
OUTAGAMIE COUNTY	4,733,024.41	4,916,179.38	183,154.97	3.87	3.58127	2.60782	(0.97345)	(27.18)
ENVIRONMENTAL TIF DISTRICT NO. 1	121,915.13	135,066.10	13,150.97	10.79	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 4	145,279.87	140,216.90	(5,062.98)	(3.48)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 5	425,771.93	719,546.59	293,774.66	69.00	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 6	783,852.67	1,108,287.57	324,434.89	41.39	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 8	119,846.18	90,171.14	(29,675.04)	(24.76)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 9	42,857.85	33,317.42	(9,540.43)	(22.26)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 10	208,454.81	208,388.79	(66.02)	(0.03)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 11	161,003.89	154,391.60	(6,612.30)	(4.11)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 12	34,083.70	7,438.11	(26,645.60)	(78.18)	---	---	---	---
SUBTOTAL	33,036,179.37	35,795,778.52	2,759,599.15	8.35	23.45112	17.61061	(5.84051)	(24.91)
STATE CREDIT - SCHOOLS	(2,035,062.88)	(2,189,561.71)	(154,498.83)	(7.59)	(1.44458)	(1.07716)	0.36742	25.43
NET LEVY AND TAX RATE	31,001,116.49	33,606,216.81	2,605,100.32	8.40	22.00654	16.53345	(5.47309)	(24.87)

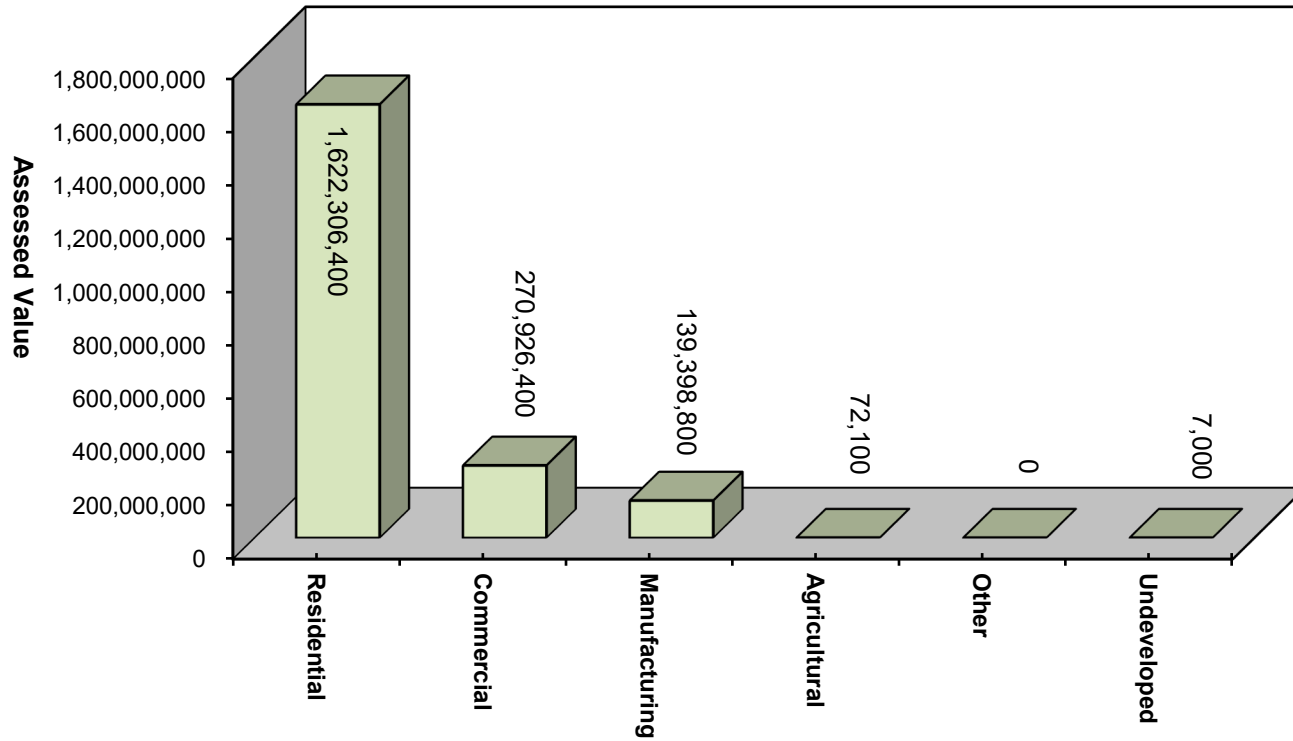
CITY OF KAUKAUNA

2026 Budget

COMPARATIVE SUMMARY OF ASSESSED AND EQUALIZED VALUATIONS FOR THE 2024 & 2025 LEVIES

	JANUARY 1, 2024	JANUARY 1, 2025	INCREASE / (DECREASE)	%
REAL ESTATE				
Residential	1,101,274,500	1,622,306,400	521,031,900	47.31%
Commercial	207,726,300	270,926,400	63,200,100	30.42%
Manufacturing	99,704,300	139,398,800	39,694,500	39.81%
Agricultural	52,300	72,100	19,800	37.86%
Undeveloped	4,600	7,000	2,400	52.17%
Other	0	0	0	-
TOTAL REAL ESTATE	1,408,762,000	2,032,710,700	623,926,500	44.29%
PERSONAL PROPERTY				
Machinery, Tools & Patterns	0	0	0	0.00%
Furniture, Fixtures & Equipment	0	0	0	0.00%
All Other Personal Property	0	0	0	0.00%
TOTAL PERSONAL PROPERTY	0	0	0	0.00%
TOTAL ASSESSED VALUATION	1,408,762,000	2,032,710,700	623,926,500	44.29%
TOTAL ASSESSED VALUATION				
Calumet County	63,700	72,100	8,400	13.19%
Outagamie County	1,408,762,000	2,032,710,700	623,948,700	44.29%
TOTAL ASSESSED VALUATION	1,408,825,700	2,032,782,800	623,957,100	44.29%
EQUALIZED VALUATION				
TOTAL CITY (Excluding TID Increments)				
Calumet County	47,900	86,900	39,000	81.42%
Outagamie County	1,836,274,800	2,056,376,200	220,101,400	11.99%
TOTAL INCLUDING TID INCREMENTS	1,836,322,700	2,056,463,100	220,140,400	11.99%
TID INCREMENTS				
ENVIRONMENTAL REMEDIATION NO. 1	6,776,500	7,759,200	982,700	14.50%
TID NO. 4	8,075,200	8,055,100	(20,100)	-0.25%
TID NO. 5	23,666,000	41,336,100	17,670,100	74.66%
TID NO. 6	43,569,500	63,668,300	20,098,800	46.13%
TID NO. 8	6,661,500	5,180,100	(1,481,400)	-22.24%
TID NO. 9	2,382,200	1,914,000	(468,200)	-19.65%
TID NO. 10	11,586,700	11,971,400	384,700	3.32%
TID NO. 11	8,949,200	8,869,400	(79,800)	-0.89%
TID NO. 12	1,894,500	427,300	(1,467,200)	0.00%
TOTAL TID INCREMENTS	113,561,300	149,180,900	35,619,600	31.37%
TOTAL EXCLUDING TID INCREMENTS	1,722,713,500	1,907,195,300	255,760,000	14.85%
ASSESSMENT RATIO - OUTAGAMIE CTY	76.7%	98.8%		

2026 BUDGET
City of Kaukauna
Assessed Value By Property Type



Real Estate and Personal Property

CITY OF KAUKAUNA

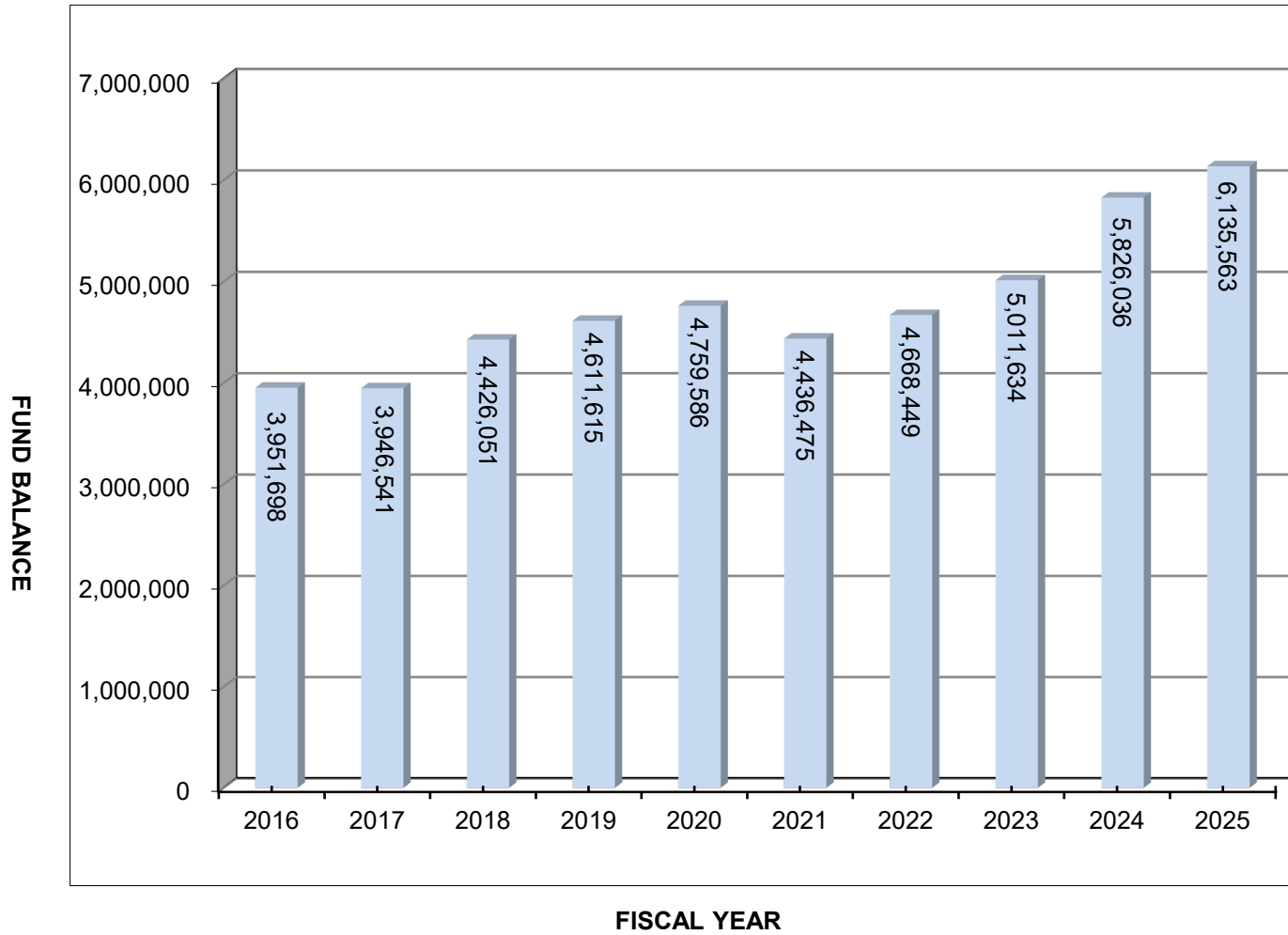
2026 BUDGET

*SUMMARY OF MUNICIPAL TAX LEVY AND
GENERAL FUND BALANCE - UNASSIGNED
FOR THE FISCAL YEARS 2016 THROUGH 2025*

<i>FISCAL YEAR</i>	<i>MUNICIPAL TAX LEVY</i>	<i>GENERAL FUND BALANCE</i>
2016	8,377,385	3,951,698
2017	8,823,643	3,946,541
2018	8,990,163	4,426,051
2019	9,277,707	4,611,615
2020	9,626,857	4,759,586
2021	10,336,537	4,436,475
2022	12,288,627	4,668,449
2023	12,984,885	5,011,634
2024	13,205,161	5,826,036
2025	13,835,812	6,135,563 *

* Preliminary estimate for 2026 budget

2026 BUDGET
City of Kaukauna
FUND BALANCE - GENERAL FUND



CITY OF KAUKAUNA

2026 BUDGET

PROJECTED FUND BALANCE AS OF DECEMBER 31, 2025

	GENERAL FUND (101)	ENVIRON- MENTAL CENTER FUND (201)	REDEVELOP- MENT AUTHORITY FUND (206)	DEBT SERVICE FUND (301)	CAPITAL PROJECTS FUND (420, 421,422,423)	SPECIAL ASSESS- MENT FUND (215)	GRIGNON MANSION FUND (219)	SOLID WASTE FUND (220)	VEHICLE REGIST- RATION FUND (221)	REDHILL LANDFILL FUND (222)	NELSON CROSSING FUND (224)	INDUSTRIAL PARK FUND (401)	MUNICIPAL SERVICES BUILDING FUND (404)	SUB- DIVISION FEES FUND (701)
BALANCE AS OF DECEMBER 31, 2024														
Inventories and Prepaid Expenses	174,714	0	0	0	0	0	0	0	0	0	0	0	0	0
Assigned For Subsequent Years' Expenditure	1,019,066	212,133	866,549	5,749,659	10,530,691	264,040	0	0	0	126,266	5,651	926,712		207,424
Unassigned	5,826,036	0	0	0	0	0	0	(23,607)	(21,266)		0			0
Total	7,019,816	212,133	866,549	5,749,659	10,530,691	264,040	0	(23,607)	(21,266)	126,266	5,651	926,712	0	207,424
PROJECTED CHANGE IN FUND BALANCE FROM 2025 OPERATIONS														
Revenues And Operating Transfers In	19,862,297	30,000	196,485	8,382,359	8,203,446	2,237,200	18,115	402,000	153,806	83,360	5,027	0	31,207	65,109
Expenditures And Operating Transfers Out	(18,652,770)	(37,800)	(60,000)	(8,227,972)	(9,244,033)	(2,544,537)	(17,000)	(356,000)	(114,000)	(115,000)	(3,054)	(516)	(44,254)	0
Total	1,209,527	(7,800)	136,485	154,387	(1,040,587)	(307,338)	1,115	46,000	39,806	(31,640)	1,973	(516)	(13,046)	65,109
BALANCE AS OF DECEMBER 31, 2025														
Inventories and Prepaid Expenses	174,714	0	0	0	0	0	0	0			0	0	0	0
Assigned For Subsequent Years' Expenditure	1,019,066	212,133	866,549	5,749,659	10,530,691	264,040	0	0			5,651	926,712	0	207,424
Unassigned	6,135,563	(7,800)	136,485	154,387	(1,040,587)	(307,338)	1,115	22,393	18,540	(31,640)	1,973	(516)	(13,046)	65,109
Total	7,329,343	204,333	1,003,034	5,904,046	9,490,104	(43,298)	1,115	22,393	18,540	(31,640)	7,624	926,196	(13,046)	272,533

CITY OF KAUKAUNA

2026 BUDGET

SUMMARY OF REVENUES & EXPENDITURES FOR ALL FUNDS

<i>FUND</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
REVENUES					
General	18,830,495	19,809,770	19,756,868	19,862,297	20,706,263
Special Revenues					
1000 Islands	40,000	45,504	0	30,000	20,000
Redevelopment Authority	153,000	158,631	132,000	196,485	152,000
Special Assessment	1,275,000	1,884,967	1,600,000	2,237,200	2,256,570
Grignon Mansion	35,000	31,921	17,000	18,115	13,000
Solid Waste	395,000	393,292	410,500	402,000	410,000
Vehicle Registration Fee	165,000	159,577	150,000	153,806	150,000
RedHill Landfill	86,000	59,850	80,000	83,360	80,000
Nelson Crossing	4,987	5,023	5,000	5,027	5,096
Subdivision Fee	57,000	15,351	38,000	65,109	22,000
Debt Service	7,364,954	7,779,942	7,997,934	8,382,359	9,973,614
Capital Projects	9,031,000	11,134,112	7,857,850	8,203,446	8,713,100
Industrial Park	0	608,361	0	0	0
Space Needs Fund	0	0	0	0	0
Municipal Services Building	15,000	38,313	30,000	31,207	28,000
Tax Incremental Districts (TIDs)	12,544,877	11,833,116	3,624,376	3,912,591	4,422,490
Enterprise					
Storm Water Utility	1,874,101	2,017,303	2,223,585	2,013,346	2,106,140
Sanitary Sewer Utility	4,837,500	5,120,908	4,718,500	4,844,147	5,185,582
TOTAL REVENUES	56,708,914	61,095,940	48,641,614	50,440,495	54,243,855

CITY OF KAUKAUNA

2026 BUDGET

SUMMARY OF REVENUES & EXPENDITURES FOR ALL FUNDS

<i>FUND</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
EXPENDITURES					
General	18,830,495	19,233,509	19,756,868	18,652,770	20,706,263
Special Revenue					
1000 Islands	40,000	309,080	0	37,800	24,000
Redevelopment Authority	150,000	273,441	150,000	60,000	100,000
Special Assessment	2,290,000	2,955,000	2,081,000	2,544,537	2,836,000
Grignon Mansion	35,000	32,515	17,000	17,000	13,000
Solid Waste	455,000	471,932	366,000	356,000	382,000
Vehicle Registration Fee	185,000	185,000	114,000	114,000	165,000
RedHill Landfill	225,000	40,000	50,000	115,000	100,000
Nelson Crossing	4,973	3,042	4,999	3,054	5,092
Subdivision Fee	0	0	0	0	0
Debt Service	7,433,920	7,455,522	8,213,934	8,227,972	9,925,019
Capital Projects	11,041,000	10,986,174	9,172,000	9,244,033	7,544,500
Industrial Park	241,000	240,527	1,000	516	600
Space Needs Fund	0	0	0	0	0
Municipal Services Building	35,612	41,344	20,612	44,254	40,612
Tax Incremental Districts (TIDs)	13,737,500	6,241,251	10,025,487	5,063,901	6,282,365
Enterprise					
Storm Water Utility	1,620,942	1,524,956	1,770,701	1,640,930	1,567,345
Sanitary Sewer Utility	3,991,940	4,129,278	4,107,180	4,041,651	4,666,503
TOTAL EXPENDITURES	60,317,382	54,122,572	55,850,780	50,163,418	54,358,299

CITY OF KAUKAUNA
2026 BUDGET
GENERAL FUND
REVENUES - NON-COVERED SERVICE

DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
TAXES					
Property Taxes - General	8,045,681	8,047,477	8,102,181	8,101,548	8,477,163
Public Accommodation Tax	5,000	7,606	5,000	5,307	8,000
In Lieu of Taxes - Utilities	1,996,105	2,118,214	2,148,519	2,227,552	2,000,000
In Lieu of Taxes - Round House	24,328	24,330	25,275	25,273	25,927
In Lieu of Taxes - Housing Authority	19,500	19,245	19,500	23,945	25,000
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	(5,249)	0	(158)	0
County Sales Tax	225,000	210,023	225,000	236,076	229,500
TOTAL TAXES	10,425,614	10,531,646	10,635,475	10,729,543	10,875,590
INTERGOVERNMENTAL					
State Shared Revenue	2,726,936	2,730,414	2,790,027	2,790,027	2,880,732
State Expenditure Restraint	415,685	415,685	415,685	415,685	426,431
State Law Enforcement Grants	30,000	30,083	30,000	30,000	30,000
State Connecting Hwy Aid	130,952	153,326	153,550	153,550	153,839
State General Transportation Aid	1,261,020	1,261,206	1,195,500	1,194,457	1,385,428
State Personal Property Aid	93,179	93,179	264,635	264,635	264,635
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	307,428	307,428	326,706	326,706	340,853
1000 Island Kaukauna School District Aids	0	0	15,000	15,000	15,000
1000 Island Outagamie County Aids	0	0	10,000	10,000	10,000
TOTAL INTERGOVERNMENTAL	5,061,199	5,087,321	5,297,102	5,296,059	5,602,917
REGULATION & COMPLIANCE					
Business Licenses					
Liquor Licenses	20,000	29,806	20,000	20,000	20,000
Bartender License	10,000	15,670	10,000	5,000	15,000
Cigarette License	300	255	300	210	300
Amusement	2,000	2,350	2,000	2,490	2,500
Weights & Measures	11,000	13,481	11,000	13,990	14,000
Electrical License	0	0	0	0	0
Chicken Permits	100	360	100	264	300
Contractor License	0	0	0	0	0
Misc. Licenses	500	545	500	500	1,000
Cable Television Franchise Fee	145,000	125,138	145,000	122,621	145,000
Non-business License					
Bicycle License	0	0	0	0	0
Dog and Cat License	4,500	2,264	4,500	2,180	2,500
Other License	0	0	0	0	0
Construction & Building Permits					
Right of Way Permits	5,000	40,093	10,000	33,622	25,000
Building Permits	278,000	380,755	300,000	330,535	325,000
Electrical Permit	0	0	0	0	0
Sign Permit	0	0	0	0	0
Other Permits	0	600	0	200	0
Law & Ordinance Violations					
Court Fines & Forfeitures	100,000	87,406	100,000	72,360	100,000
Police Fines	20,000	13,705	20,000	16,656	20,000
Police Fees	3,000	1,510	3,000	1,500	3,000
TOTAL REGULATION & COMPLIANCE	599,400	713,937	626,400	622,128	673,600

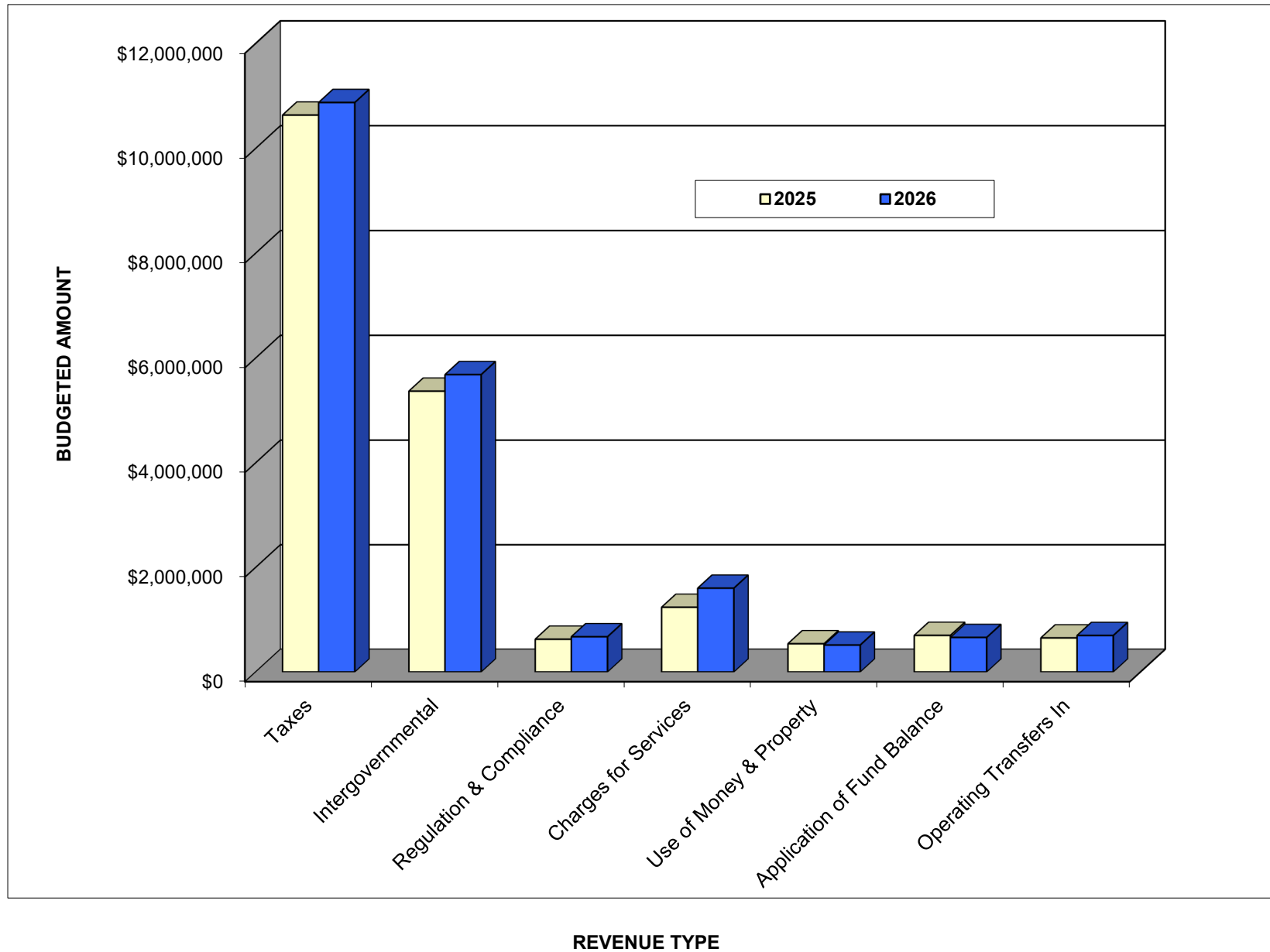
CITY OF KAUKAUNA
2026 BUDGET
GENERAL FUND
REVENUES - NON-COVERED SERVICE

DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
CHARGES FOR SERVICE					
General Government Fees					
Planning & Zoning Fees	1,000	1,980	1,000	1,095	1,000
General Government Fees	1,000	123	1,000	851	1,000
Real Estate Report Request Fees	14,000	11,375	14,000	12,825	14,000
Publication Fees	1,500	1,150	1,500	1,125	1,500
Law Enforcement Fees	3,000	139	3,000	0	3,000
Ambulance Fees - Covered Services	763,256	683,346	767,865	710,764	769,000
Ambulance Fees - EMS Coverage Contracts	0	82,180	0	79,119	191,509
Ambulance Fees - GEMT Aid	0	0	0	73,310	100,000
Highway & Street Dept Charges	150	0	150	0	0
Engineering Inspection Fees	0	0	0	0	0
Weed & Nuisance Control Charges	5,000	10,573	5,000	5,150	5,000
Alcohol & Drug Abuse Donations	1,500	1,292	1,500	1,388	1,500
Library Fines & Fees	7,000	9,254	7,000	7,471	7,000
Park Fees	200	0	200	0	0
1000 Islands User Fees	15,000	15,383	15,000	18,420	16,000
Community Center Fees	500	2,903	500	(1,230)	500
Swimming Pool Fees	159,775	208,827	214,825	264,012	243,725
Community Enrichment Event Fees	41,033	84,535	44,100	102,296	92,000
Recreation Fees	118,000	99,895	102,000	96,070	105,000
Plan Deposits	0	0	0	0	0
TOTAL CHARGES FOR SERVICE	1,131,914	1,212,955	1,178,640	1,372,666	1,551,734
USE OF MONEY & PROPERTY					
Interest on Investments	150,000	1,035,145	460,000	953,036	460,000
1000 Island Interest on Investments	7,500	7,292	7,500	741	7,500
Nicholas Farm Sign Rental	2,500	2,500	2,500	2,500	2,500
Sale of City Equipment	1,000	1,281	1,000	14,000	1,000
Insurance Recovery	0	18,811	15,000	18,000	15,000
Grant Funds	1,000	77,763	1,000	1,619	1,000
1000 Island Grant Contribution	0	0	45,000	30,000	20,000
Other Payments	7,600	4,429	7,600	26,214	7,600
TOTAL USE OF MONEY & PROPERTY	169,600	1,147,221	539,600	1,046,110	514,600
OPERATING TRANSFERS IN					
Grignon Mansion Donations & Contributions	28,000	25,515	10,000	10,000	5,000
Grignon Mansion Community Foundation	7,000	7,000	7,000	7,000	8,000
1000 Island Donations	15,000	15,000	0	15,000	15,000
1000 Island Kaukauna School District Aids	15,000	15,000	0	0	0
1000 Island Outagamie County Aids	10,000	10,000	0	0	0
Solid Waste Fund	229,000	229,000	229,000	229,000	250,000
ARPA Contributions	0	319,066	0	0	0
Storm Water Utility	93,915	93,915	103,579	103,579	109,216
Sanitary Sewer Utility	128,803	128,803	151,522	151,522	160,091
Industrial Park Repayment	240,000	0	0	0	0
Kaukauna Utility Contribution	150,000	150,000	150,000	150,000	150,000
TOTAL OPERATING TRANSFERS IN	916,718	993,299	651,101	666,101	697,307
Application of Unassigned Fund Balance	425,000	0	700,000	0	660,000
TOTAL NON-COVERED SERVICES	18,729,445	19,686,380	19,628,318	19,732,607	20,575,748

CITY OF KAUKAUNA
2026 BUDGET
GENERAL FUND
REVENUE - **COVERED SERVICE**

DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
INTERGOVERNMENTAL					
Fire Insurance Dues - Covered Services	55,000	73,145	70,000	82,461	80,000
TOTAL INTERGOVERNMENTAL	55,000	73,145	70,000	82,461	80,000
CHARGES FOR SERVICE					
Fire Protection Fees - Covered Services	50	14	50	5	15
Garbage Collection - Covered Services	1,000	220	1,000	0	500
Recycling Proceeds	25,000	43,437	37,500	43,000	40,000
Snow Removal - Covered Services	20,000	6,575	20,000	4,224	10,000
TOTAL CHARGES FOR SERVICE	46,050	50,245	58,550	47,229	50,515
TOTAL - COVERED SERVICES	101,050	123,390	128,550	129,690	130,515
TOTAL REVENUE SOURCES	18,830,495	19,809,770	19,756,868	19,862,297	20,706,263

CITY OF KAUKAUNA
Comparison of Budgeted General Fund Revenues



CITY OF KAUKAUNA

2026 Budget GENERAL FUND EXPENDITURES - **NON-COVERED SERVICE**

DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
GENERAL GOVERNMENT					
Assessment	47,650	45,516	84,650	64,550	49,460
Auditing Services	27,500	30,444	35,250	44,148	39,000
City Attorney	212,473	180,857	229,774	212,273	224,254
City Clerk	271,196	290,123	272,281	251,374	285,974
Commissioners	4,573	4,572	4,572	4,496	4,572
Common Council	54,646	57,122	55,265	45,900	53,865
Community Enrichment	250,379	254,200	348,445	377,283	357,407
Elections	42,039	36,917	42,192	15,912	38,900
Finance	401,019	494,974	551,066	567,987	584,775
Human Resources	415,536	300,964	350,684	323,420	443,676
Information Technology	405,134	399,634	398,241	392,597	431,666
Mayor	220,800	223,030	233,855	225,225	245,850
Municipal Building Maintenance	114,500	113,269	134,600	125,430	144,200
Municipal Judge	53,634	59,976	63,448	74,598	80,617
Office Equipment & Supplies	19,800	22,137	21,000	15,941	24,000
Planning/Community Development	343,105	180,147	295,564	251,281	296,700
SPAR Building Maintenance	70,100	63,522	75,400	75,559	70,300
TOTAL GENERAL GOVERNMENT	2,954,084	2,757,404	3,196,287	3,067,973	3,375,216
PUBLIC SAFETY					
Ambulance	91,475	87,595	86,425	89,203	95,525
Building Inspection	219,492	254,355	238,874	241,521	250,959
Police	4,114,351	4,115,327	4,374,911	4,450,051	4,559,296
School Patrol	63,454	60,306	65,058	65,058	67,250
TOTAL PUBLIC SAFETY	4,488,772	4,517,583	4,765,268	4,845,833	4,973,030
HEALTH & SOCIAL SERVICES					
Alcohol & Other Drug Awareness	2,500	3,498	4,800	3,837	4,800
TOTAL HEALTH & SOCIAL SERVICES	2,500	3,498	4,800	3,837	4,800
TRANSPORTATION					
Bridge Maintenance	13,200	16,461	13,200	13,155	13,000
Bus Subsidies	44,000	28,795	44,000	30,053	37,000
Engineering	476,764	460,193	521,056	515,883	540,402
Equipment Maintenance & Replacement	92,200	84,073	92,000	62,136	92,000
Forestry	16,500	10,298	17,500	13,147	17,000
Street Department Administration	208,368	203,509	221,911	221,836	229,395
Street Lighting	241,000	244,982	261,000	244,766	250,310
Street Maintenance	2,349,101	2,307,917	2,407,651	2,382,162	2,571,930

CITY OF KAUKAUNA

2026 Budget GENERAL FUND EXPENDITURES - **NON-COVERED SERVICE**

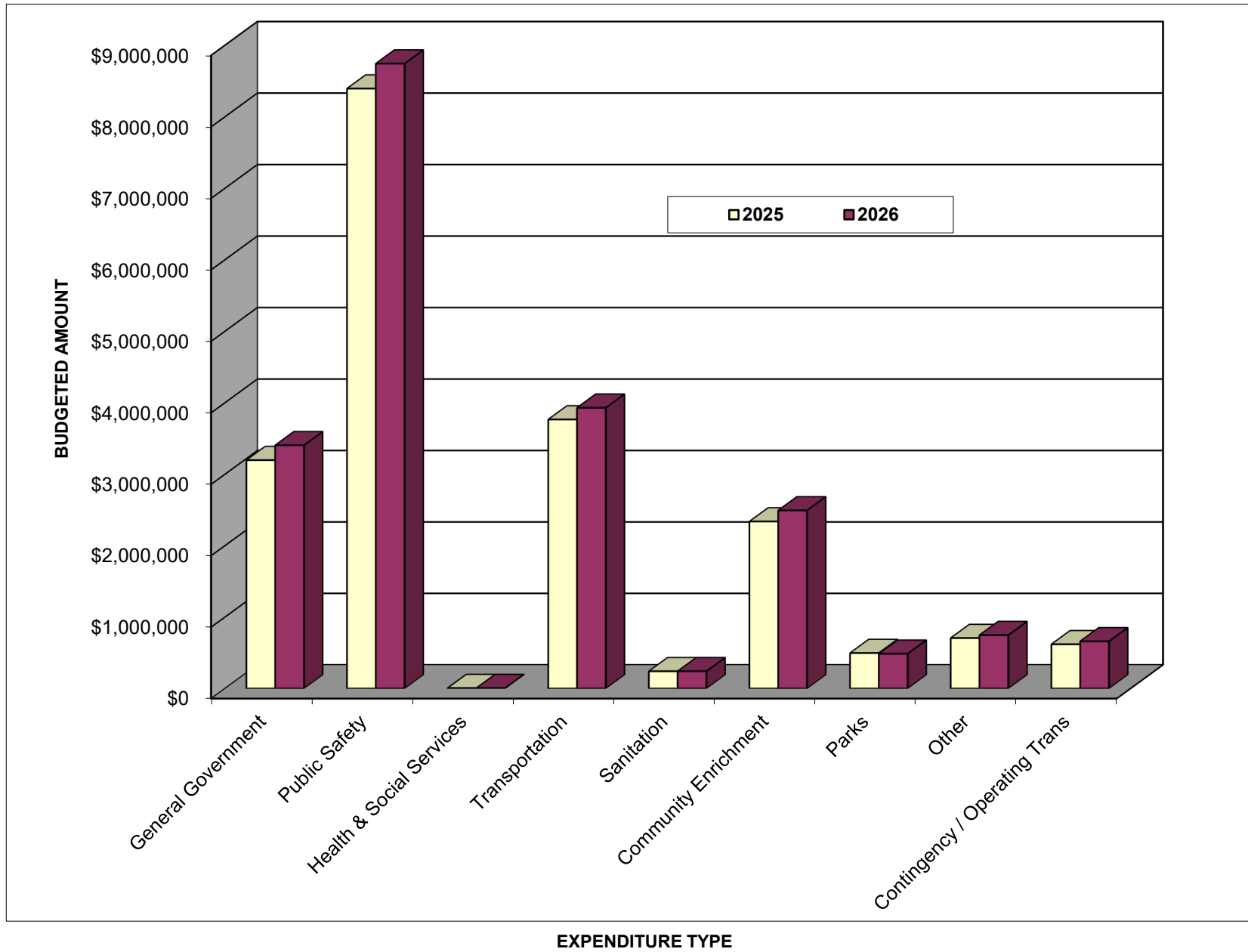
DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
TRANSPORTATION (CON'T)					
Street Signs & Markers	27,250	28,500	27,500	21,771	26,000
Traffic Controls	23,000	41,239	30,000	32,350	15,000
Weed Control	3,800	1,447	3,800	2,938	3,500
TOTAL TRANSPORTATION	3,495,183	3,427,414	3,639,618	3,540,197	3,795,537
COMMUNITY ENRICHMENT					
Adult Programs	137,857	81,512	105,251	96,363	105,082
Athletic Field	59,000	55,611	68,500	60,069	67,000
Civic Promotions	15,000	51,767	38,400	20,272	27,460
Community Center	3,000	3,334	3,000	3,000	3,000
Dance Classes	49,755	16,984	33,339	11,218	0
Grignon Mansion	75,111	50,887	8,020	6,864	36,052
Library	1,378,259	1,383,640	1,522,564	1,473,415	1,685,157
Swimming Pool	371,671	371,500	417,824	420,572	437,287
Youth Programs	133,630	134,187	140,726	135,676	160,616
TOTAL COMMUNITY ENRICHMENT	2,223,283	2,149,422	2,337,624	2,227,449	2,521,654
CONSERVATION & DEVELOPMENT OF NATURAL RESOURCES					
Parks	148,000	124,722	185,650	201,458	161,300
1000 Islands Environmental Center	325,706	250,517	309,902	315,241	323,810
TOTAL CONSERVATION	473,706	375,239	495,552	516,699	485,110
OTHER					
Health Insurance	873,331	461,911	498,981	481,857	518,520
Property & Liability Insurance	197,555	213,203	206,002	212,583	228,070
Earmarked Funding - Staffing Assessment	0	0	0	0	0
TOTAL OTHER	1,070,886	675,113	704,983	694,440	746,590
Contingent Expenditures	425,000	0	618,000	0	660,000
Transfer to Debt Service/Other Funds	240,000	940,000	0	3,750	0
SUB-TOTAL NON-COVERED SERVICES	15,373,414	14,845,674	15,762,132	14,900,178	16,561,937

CITY OF KAUKAUNA

2026 Budget GENERAL FUND EXPENDITURES - COVERED SERVICE

DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
PUBLIC SAFETY					
Fire	3,068,181	3,123,671	3,621,685	3,405,731	3,763,326
Fire Safety	6,600	6,542	7,050	6,600	7,000
TOTAL PUBLIC SAFETY	3,074,781	3,130,214	3,628,735	3,412,331	3,770,326
SANITATION					
Refuse Collection	101,800	94,637	101,500	80,368	101,500
Refuse Disposal	139,000	156,970	139,000	139,000	139,000
TOTAL SANITATION	240,800	251,607	240,500	219,368	240,500
TRANSPORTATION					
Snow & Ice Control	141,500	66,015	125,500	120,893	133,500
TOTAL TRANSPORTATION	141,500	66,015	125,500	120,893	133,500
SUB-TOTAL COVERED SERVICES	3,457,081	3,447,835	3,994,735	3,752,592	4,144,326
TOTAL EXPENDITURES	18,830,495	18,293,509	19,756,868	18,652,770	20,706,263

CITY OF KAUKAUNA
Comparison of Budgeted General Fund Expenditures



CITY OF KAUKAUNA

2026 BUDGET

GENERAL FUND

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

DESCRIPTION	PERSONNEL SERVICES	NON-PERSONNEL SERVICES	OUTLAY	TOTAL EXPENDITURES
GENERAL GOVERNMENT				
Assessment	150	49,310	-	49,460
Auditing Services	-	39,000	-	39,000
City Attorney	217,234	7,020	-	224,254
City Clerk	246,024	39,950	-	285,974
Commissioners	4,572	-	-	4,572
Common Council	45,115	8,750	-	53,865
Community Enrichment	242,107	115,300	-	357,407
Elections	25,750	13,150	-	38,900
Finance	461,173	120,602	3,000	584,775
Human Resources	371,430	72,246	-	443,676
Information Technology	143,433	288,233	-	431,666
Mayor	228,800	17,050	-	245,850
Municipal Service Building	-	116,700	27,500	144,200
Municipal Judge	64,867	14,550	1,200	80,617
Mailroom & Supplies	-	24,000	-	24,000
Planning/Community Development	257,770	36,430	2,500	296,700
SPAR Building Maintenance	-	70,000	300	70,300
TOTAL GENERAL GOVERNMENT	2,308,425	1,032,291	34,500	3,375,216
PUBLIC SAFETY				
Ambulance	-	91,525	4,000	95,525
Building Inspection	150,109	100,850	-	250,959
Police	4,191,937	254,456	112,903	4,559,296
School Patrol	66,000	1,250	-	67,250
TOTAL PUBLIC SAFETY	4,408,046	448,081	116,903	4,973,030
HEALTH & SOCIAL SERVICES				
Alcohol & Other Drug Awareness	-	4,800	-	4,800
TOTAL HEALTH & SOCIAL SERVICES	-	4,800	-	4,800
TRANSPORTATION				
Bridge Maintenance	-	13,000	-	13,000
Bus Subsidies	-	37,000	-	37,000
Engineering	523,552	8,350	8,500	540,402
Equip Maintenance & Replacement	-	92,000	-	92,000
Forestry	-	17,000	-	17,000
Street Department Administration	221,295	8,100	-	229,395
Street Lighting	-	250,310	-	250,310
Street Maintenance	2,439,930	128,600	3,400	2,571,930
Street Signs & Markers	-	26,000	-	26,000
Traffic Controls	-	15,000	-	15,000
Weed Control	-	3,500	-	3,500
TOTAL TRANSPORTATION	3,184,777	598,860	11,900	3,795,537

CITY OF KAUKAUNA

2026 BUDGET

GENERAL FUND

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

DESCRIPTION	PERSONNEL SERVICES	NON-PERSONNEL SERVICES	OUTLAY	TOTAL EXPENDITURES
COMMUNITY ENRICHMENT				
Adult Sports	97,482	7,600	-	105,082
Athletic Field	-	63,000	4,000	67,000
Civic Promotions	-	27,460	-	27,460
Community Center	-	3,000	-	3,000
Dance Classes	-	-	-	-
Grignon Mansion	29,132	6,920	-	36,052
Library	991,259	684,398	9,500	1,685,157
Swimming Pool	285,487	148,800	3,000	437,287
Youth Sports	119,666	37,950	3,000	160,616
TOTAL COMMUNITY ENRICHMENT	1,523,026	979,128	19,500	2,521,654
CONSERVATION & DEVELOPMENT OF NATURAL RESOURCES				
Parks	-	147,300	14,000	161,300
1000 Islands Environmental Center	271,310	51,000	1,500	323,810
TOTAL CONSERVATION	271,310	198,300	15,500	485,110
OTHER				
Health Insurance	518,520	-	-	518,520
Property & Liability Insurance	-	228,070	-	228,070
Earmarked Funding - Staffing Assessme	-	-	-	-
TOTAL OTHER	518,520	228,070	-	746,590
Contingent Expenditures	-	660,000	-	660,000
Transfer to Debt Service	-	-	-	-
SUB-TOTAL NON-COVERED SERVICES	12,214,104	4,149,530	198,303	16,561,937

CITY OF KAUKAUNA

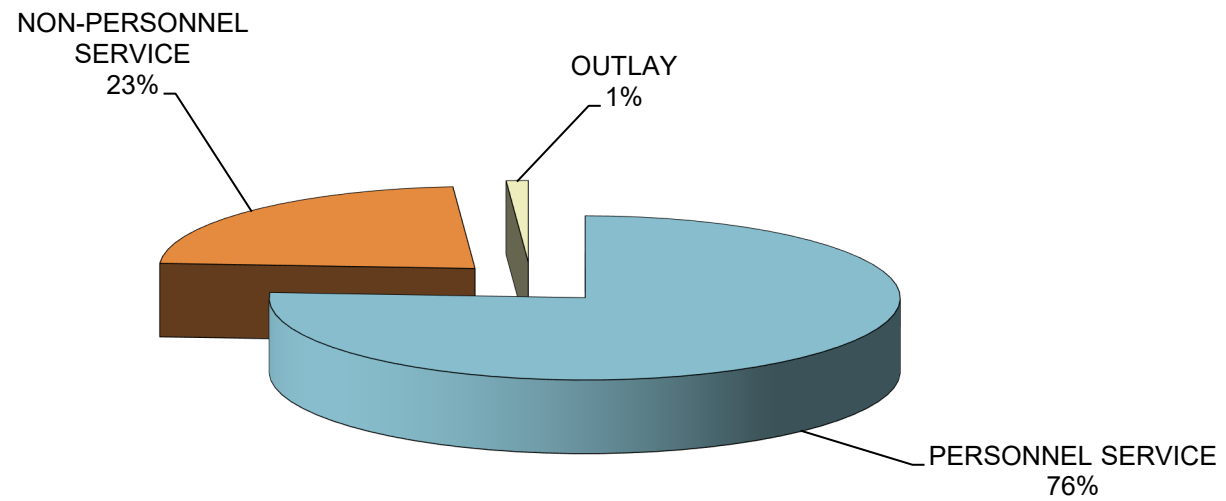
2026 BUDGET

GENERAL FUND

SUMMARY OF EXPENDITURES BY TYPE - COVERED SERVICES

DESCRIPTION	PERSONNEL SERVICES	NON-PERSONNEL SERVICES	OUTLAY	TOTAL EXPENDITURES
PUBLIC SAFETY				
Fire	3,522,141	206,785	34,400	3,763,326
Fire Safety	-	7,000	-	7,000
TOTAL PUBLIC SAFETY	3,522,141	213,785	34,400	3,770,326
TRANSPORTATION				
Snow & Ice Removal	-	133,500	-	133,500
TOTAL TRANSPORTATION	-	133,500	-	133,500
SANITATION				
Refuse Collection	-	101,500	-	101,500
Refuse Disposal	-	139,000	-	139,000
TOTAL SANITATION	-	240,500	-	240,500
SUB-TOTAL COVERED SERVICES	3,522,141	587,785	34,400	4,144,326
TOTAL EXPENDITURES	15,736,245	4,737,315	232,703	20,706,263

CITY OF KAUKAUNA
2026 Budgeted General Fund Expenditures by Type



CITY OF KAUKAUNA

2026 BUDGET

1000 ISLANDS ENVIRONMENTAL CENTER FUND (201) REVENUES AND EXPENDITURES

DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
REVENUE					
Property Taxes					
Kaukauna School District Aids	15,000	15,000	0	0	0
Outagamie County Aids	10,000	10,000	0	0	0
Donations & Contributions	15,000	20,504	0	30,000	20,000
TOTAL REVENUE	40,000	45,504	0	30,000	20,000
NON-PERSONNEL SERVICES					
Miscellaneous	0	263,548	0	0	0
Transfer to General Fund	40,000	40,000	0	15,000	15,000
Restricted/Other	0	5,531	0	22,800	9,000
TOTAL NONPERSONNEL SERVICES	40,000	309,080	0	37,800	24,000
TOTAL EXPENDITURES	40,000	309,080	0	37,800	24,000
OTHER FINANCING SOURCES					
Transfer from General Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	0	(263,576)	0	(7,800)	(4,000)

Cash Balance at December 31, 2024

12,562

Cash Balance at December 31, 2025

4,762

Cash Balance at December 31, 2026

762

CITY OF KAUKAUNA

2026 BUDGET

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

DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
REVENUE					
Loan Payments	105,000	93,966	80,000	139,022	100,000
Interest	48,000	64,665	52,000	53,714	52,000
TOTAL REVENUE	153,000	158,631	132,000	192,735	152,000
EXPENDITURES					
Economic Development	150,000	273,441	150,000	60,000	100,000
TOTAL EXPENDITURES	150,000	273,441	150,000	60,000	100,000
OTHER FINANCING SOURCES					
Transfer In from General Fund	0	0	0	3,750	0
TOTAL OTHER FINANCING SOURCES	0	0	0	3,750	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	3,000	(114,811)	(18,000)	136,485	52,000

Cash Balance at December 31, 2024	861,834		
Cash Balance at December 31, 2025		998,319	
Cash Balance at December 31, 2026			1,050,319

CITY OF KAUKAUNA

2026 BUDGET

SPECIAL ASSESSMENT FUND (215) REVENUE AND EXPENDITURE SUMMARY

DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
REVENUE					
Special Assessments	1,100,000	1,766,474	1,400,000	1,942,200	1,956,570
Interest On Special Assessments	175,000	118,494	200,000	295,000	300,000
TOTAL REVENUE	1,275,000	1,884,967	1,600,000	2,237,200	2,256,570
EXPENDITURES					
Sanitary Sewer Improvements	0	0	0	0	0
Street Improvements	1,500,000	1,536,000	1,500,000	1,610,535	1,925,000
Sidewalk Improvements	260,000	613,000	0	40,000	150,000
Utility Systems Improvements	325,000	601,000	431,000	744,002	661,000
TOTAL EXPENDITURES	2,085,000	2,750,000	1,931,000	2,394,537	2,736,000
OTHER FINANCING USES					
Operating Transfer to Debt Service	205,000	205,000	150,000	150,000	100,000
TOTAL OTHER FINANCING SOURCES	205,000	205,000	150,000	150,000	100,000
EXCESS (DEFICIT) OF REVENUE & OTHER FINANCING SOURCES OVER EXPEND.	(1,015,000)	(1,070,033)	(481,000)	(307,338)	(579,430)

Cash Balance at December 31, 2024	268,339		
Cash Balance at December 31, 2025		(38,999)	
Cash Balance at December 31, 2026			(618,429)

CITY OF KAUKAUNA
2026 BUDGET
GRIGNON MANSION (219)
REVENUE & EXPENDITURE SUMMARY

<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
REVENUE					
Community Foundation	7,000	7,121	7,000	8,115	8,000
Donations, Grants, Contributions	28,000	24,800	10,000	10,000	5,000
TOTAL REVENUE	35,000	31,921	17,000	18,115	13,000
OTHER FINANCING USES					
Transfer to General Fund	35,000	32,515	17,000	17,000	13,000
TOTAL OTHER FINANCING SOURCES	35,000	32,515	17,000	17,000	13,000
EXCESS (DEFICIT) OF REVENUE, OTHER FINANCING USES & EXPENDITURES	0	(594)	0	1,115	0
Cash Balance at December 31, 2024	0				
Cash Balance at December 31, 2025				1,115	
Cash Balance at December 31, 2026					1,115

CITY OF KAUKAUNA

2026 BUDGET

SOLID WASTE FUND (220) REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
REVENUE					
Recycling And Garbage Collection	380,000	384,226	395,500	392,000	400,000
Other Revenue	15,000	9,066	15,000	10,000	10,000
TOTAL REVENUE	395,000	393,292	410,500	402,000	410,000
EXPENDITURES					
General Supplies	10,000	26,932	10,000	0	5,000
Refuse Disposal	216,000	216,000	127,000	127,000	127,000
TOTAL EXPENDITURES	226,000	242,932	137,000	127,000	132,000
OTHER FINANCING USES					
Transfer to General Fund	229,000	229,000	229,000	229,000	250,000
TOTAL OTHER FINANCING SOURCES	229,000	229,000	229,000	229,000	250,000
EXCESS (DEFICIT) OF REVENUE, OTHER FINANCING USES & EXPENDITURES	(60,000)	(78,640)	44,500	46,000	28,000

Cash Balance at December 31, 2024	(89,438)		
Cash Balance at December 31, 2025		(43,438)	
Cash Balance at December 31, 2026			(15,438)

CITY OF KAUKAUNA

2026 BUDGET

VEHICLE REGISTRATION FEE FUND (221) REVENUE AND EXPENDITURE SUMMARY

DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
REVENUE					
Registration Fee	165,000	159,577	150,000	153,806	150,000
TOTAL REVENUE	165,000	159,577	150,000	153,806	150,000
EXPENDITURES	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	0
OTHER FINANCING USES					
Operating Transfer to Debt Service	185,000	185,000	114,000	114,000	165,000
TOTAL OTHER FINANCING SOURCES	185,000	185,000	114,000	114,000	165,000
EXCESS (DEFICIT) OF REVENUE & OTHER FINANCING SOURCES OVER EXPEND.	(20,000)	(25,423)	36,000	39,806	(15,000)

Cash Balance at December 31, 2024 (21,266)

Cash Balance at December 31, 2025 18,540

Cash Balance at December 31, 2026 3,540

CITY OF KAUKAUNA

2026 BUDGET

REDHILL LANDFILL FUND (222) REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
REVENUE					
Thilmany Mill	64,000	45,022	60,000	61,015	60,000
Nicolet Mill	22,000	14,828	20,000	22,345	20,000
TOTAL REVENUE	86,000	59,850	80,000	83,360	80,000
EXPENDITURES					
Contractual Services	0	0	0	0	0
Park Equipment Outlay	175,000	0	0	0	0
Thilmany Tip Fee Expenditures	0	0	0	0	0
TOTAL EXPENDITURES	175,000	0	0	0	0
OTHER FINANCING USES					
Transfer to Capital Projects	50,000	40,000	50,000	115,000	100,000
TOTAL OTHER FINANCING SOURCES	50,000	40,000	50,000	115,000	100,000
EXCESS (DEFICIT) OF REVENUE, OTHER FINANCING USES & EXPENDITURES	(139,000)	19,850	30,000	(31,640)	(20,000)
Cash Balance at December 31, 2024	126,266				
Cash Balance at December 31, 2025				94,626	
Cash Balance at December 31, 2026					74,626

CITY OF KAUKAUNA

2026 BUDGET

NELSON CROSSING FUND (224) REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
REVENUE					
Property Taxes	3,500	3,500	3,500	3,500	3,550
Village of Little Chute Reimbursement	1,487	1,523	1,500	1,527	1,546
TOTAL REVENUE	4,987	5,023	5,000	5,027	5,096
EXPENDITURES					
Boardwalk Bridge Insurance	2,553	2,678	2,579	2,705	2,732
Boardwalk Bridge - Utilities	420	364	420	349	360
Boardwalk Bridge Maintenance	2,000	0	2,000	0	2,000
TOTAL EXPENDITURES	4,973	3,042	4,999	3,054	5,092
OTHER FINANCING SOURCES					
Transfer from General Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANCING USES & EXPENDITURES	14	1,980	1	1,973	4

Cash Balance at December 31, 2024

5,687

Cash Balance at December 31, 2025

7,660

Cash Balance at December 31, 2026

7,664

CITY OF KAUKAUNA

2026 BUDGET DEBT SERVICE FUND (301) REVENUE AND EXPENDITURE SUMMARY

DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
REVENUE					
Property Tax	4,435,704	4,435,704	4,599,480	4,599,480	4,855,099
Interest Income	0	33,371	0	0	0
TOTAL REVENUE	4,435,704	4,469,075	4,599,480	4,599,480	4,855,099
EXPENDITURES					
Principal Payment	5,436,000	5,436,000	5,494,000	5,494,000	7,285,000
Interest Payment	1,882,920	1,882,920	2,604,934	2,604,934	2,525,019
Debt Service Fees	115,000	136,601	115,000	129,038	115,000
TOTAL EXPENDITURES	7,433,920	7,455,522	8,213,934	8,227,972	9,925,019
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(2,998,216)	(2,986,447)	(3,614,454)	(3,628,492)	(5,069,920)
OTHER FINANCING SOURCES					
Refinancing Outstanding Debt	0	0	0	0	0
Premium Issuance (Interest Payment)	220,000	597,620	220,000	333,060	300,000
Operating Transfer In	2,709,250	2,713,248	3,178,454	3,449,819	4,818,515
TOTAL OTHER FINANCING SOURCES	2,929,250	3,310,867	3,398,454	3,782,879	5,118,515
EXCESS (DEFICIT) OF REVENUE & OTHER FINANCING SOURCES OVER EXPENDITURES	(68,966)	324,420	(216,000)	154,387	48,595

Operating Transfers	2025	2026
TID #4	0	0
TID #5	1,213,981	1,513,840
TID #6	263,900	0
TID #8	690,545	300,925
TID #9	0	0
TID #10	95,638	98,013
TID #11	0	0
TID #12	313,578	1,686,103
ERTIF	16,813	16,363
Transfer from General Fund	250,000	0
Municipal Service Building Fund (404)	41,365	40,000
Vehicle Registration Fee Fund (221)	114,000	165,000
TIF Debt Repayment (465)	300,000	225,000
TIF Debt Repayment (450)	0	673,272
Special Assessment Fund (215)	150,000	100,000
	3,449,819	4,818,515

CITY OF KAUKAUNA

2026 BUDGET

INDUSTRIAL PARK FUND (401) REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
REVENUE					
Interest Income	0	52,417	0	0	0
Other Revenue - Loan Repayment	0	0	0	0	0
Other Revenue - Land Sales	0	555,944	0	0	0
TOTAL REVENUE	0	608,361	0	0	0
EXPENDITURES					
Industrial Park Expenditures	1,000	527	1,000	516	600
TOTAL EXPENDITURES	1,000	527	1,000	516	600
OTHER FINANCING USES					
Repayment of Due To General Fund	240,000	240,000	0	0	0
Transfer to Debt Service Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	240,000	240,000	0	0	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	(241,000)	367,834	(1,000)	(516)	(600)

Cash Balance at December 31, 2024

926,712

Cash Balance at December 31, 2025

926,196

Cash Balance at December 31, 2026

925,596

CITY OF KAUKAUNA

2026 BUDGET

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

DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
REVENUE					
Property Taxes - General	0	0	0	0	0
Interest Income	15,000	38,313	30,000	31,207	28,000
Other Revenue	0	0	0	0	0
TOTAL REVENUE	15,000	38,313	30,000	31,207	28,000
EXPENDITURES					
Office Equipment	0	1,735	0	2,276	0
Municipal Service Building	612	612	612	612	612
TOTAL EXPENDITURES	612	2,347	612	2,888	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	35,000	38,998	20,000	41,365	40,000
TOTAL OTHER FINANCING SOURCES	35,000	38,998	20,000	41,365	40,000
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	(20,612)	(3,031)	9,388	(13,046)	(12,612)

Cash Balance at December 31, 2024 735,597

Cash Balance at December 31, 2025 722,551

Cash Balance at December 31, 2026 709,939

CITY OF KAUKAUNA

2026 BUDGET

ErTID #1 FUND (450)

REVENUE & EXPENDITURE SUMMARY

"Lehrer LandFill"

DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
REVENUE					
Property Taxes - TIF	113,096	113,096	121,915	121,915	135,066
Personal Property State Aid	0	0	0	0	0
Other Revenue	0	0	0	0	0
TOTAL REVENUE	113,096	113,096	121,915	121,915	135,066
EXPENDITURES					
Interest	0	327,543	0	0	0
Remediation Cost	2,500	2,438	2,500	8,104	2,500
Marketing & Administration	500	4,536	500	150	500
TOTAL EXPENDITURES	3,000	334,516	3,000	8,254	3,000
OTHER FINANCING SOURCES					
Transfer From TID#6 as Recipient TID	420,000	420,000	364,733	364,733	0
TOTAL OTHER FINANCING SOURCES	420,000	420,000	364,733	364,733	0
OTHER FINANCING SOURCES (USES)					
Repayment of Due To Debt Service Fund	0	0	0	0	673,272
Transfer to Debt Service Fund	165,188	165,188	16,813	16,813	16,363
TOTAL OTHER FINANCING SOURCES	165,188	165,188	16,813	16,813	689,635
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	364,909	33,392	466,836	461,582	(557,569)

Cash Balance at December 31, 2024

345,912

Cash Balance at December 31, 2025

807,493

Cash Balance at December 31, 2026

249,925

CITY OF KAUKAUNA

2026 BUDGET

TAX INCREMENTAL DISTRICT #4 FUND (464)

REVENUE & EXPENDITURE SUMMARY

"Downtown District"

DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
REVENUE					
Property Taxes - TIF**	130,558	130,558	145,280	145,280	140,217
Personal Property State Aid	4,929	4,929	23,565	23,565	23,565
State Computer Aids	3,492	3,492	3,492	3,492	3,492
Interest Income	0	0	0	0	0
Other Revenue	0	0	0	0	0
TOTAL REVENUE	138,979	138,980	172,337	172,337	167,274
OTHER FINANCING SOURCES					
G.O. Borrowing	0	0	0	0	0
Transfer From TID#6 as Recipient TID	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXPENDITURES					
Miscellaneous	20,000	290,035	20,000	0	20,000
Marketing & Administration	500	150	500	150	50,500
Developers Incentives	0	0	0	0	0
Interest	0	81,094	0	0	0
TOTAL EXPENDITURES	20,500	371,279	20,500	150	70,500
OTHER FINANCING USES					
Transfer to Debt Service Fund	50,750	50,750	0	0	0
Transfer 423 for Wayfinding Sign Project	0	0	0	0	227,800
Repayment of Due To General Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	50,750	50,750	0	0	227,800
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	67,729	(283,050)	151,837	172,187	(131,026)

Cash Balance at December 31, 2024

265,067

Cash Balance at December 31, 2025

437,254

Cash Balance at December 31, 2026

306,228

CITY OF KAUKAUNA

2026 BUDGET

TAX INCREMENTAL DISTRICT #5 FUND (465)

REVENUE & EXPENDITURE SUMMARY

"Commerce Crossing" (Former Dog Track Site)

DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
REVENUE					
Property Taxes - TIF	383,705	383,705	425,772	425,772	719,547
Personal Property State Aid	1,828	1,828	24,142	24,142	236,231
State Computer Aids	152	152	152	152	152
In Lieu of Tax - Medical Facility	107,000	123,183	110,000	82,000	82,000
Interest Income	0	188,450	60,000	276,540	250,000
Other Revenue (Land Sales)	500,000	0	0	0	0
TOTAL REVENUE	992,685	697,318	620,066	808,606	1,287,930
OTHER FINANCING SOURCES					
G.O. Borrowing	6,000,000	7,920,000	0	0	0
Transfer From TID#6 as Recipient TID	240,000	240,000	600,000	600,000	850,000
TOTAL OTHER FINANCING SOURCES	6,240,000	8,160,000	600,000	600,000	850,000
EXPENDITURES					
Property Acquisition	1,450	1,448	1,500	1,000	1,500
Marketing & Administration	150	11,128	150	612	150
Developers' Incentive	7,377,000	477,000	6,000,000	900,000	350,000
Interest	0	1,156,720	0	0	0
Bond Issuance Expense	0	172,181	110,000	0	0
TOTAL EXPENDITURES	7,378,600	1,818,477	6,111,650	901,612	351,650
OTHER FINANCING USES					
Transfer to Debt Service Fund	937,585	937,585	1,213,981	1,213,981	1,513,840
Repayment of Due To Debt Service	0	0	300,000	300,000	225,000
TOTAL OTHER FINANCING SOURCES	937,585	937,585	1,513,981	1,513,981	1,738,840
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	(1,083,500)	6,101,257	(6,405,565)	(1,006,986)	47,440

Cash Balance at December 31, 2024

1,328,754

Cash Balance at December 31, 2025

321,768

Cash Balance at December 31, 2026

369,207

CITY OF KAUKAUNA

2026 BUDGET

TAX INCREMENTAL DISTRICT #6 FUND (466)

REVENUE & EXPENDITURE SUMMARY

"N.E.W. Industrial Park"

DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
REVENUE					
Property Taxes - TIF	958,074	968,957	783,853	783,853	1,108,288
Personal Property State Aid	5,227	5,227	236,231	236,231	236,231
State Computer Aids	7,750	7,750	7,750	7,750	7,750
Interest Income	0	0	0	0	0
In Lieu of Tax	0	0	0	56,610	0
TOTAL REVENUE	971,051	981,934	1,027,834	1,084,444	1,352,269
EXPENDITURES					
Marketing & Administration	18,000	8,867	18,000	9,000	10,000
Interest	0	12,622	0	0	0
Infrastructure Improvements	2,400	0	2,400	65,789	0
Storm Sewer Improvements	0	35,485	0	35,310	0
Developers Incentives	0	17,089	0	127,000	0
TOTAL EXPENDITURES	20,400	74,063	20,400	237,099	10,000
OTHER FINANCING USES					
Transfer to Debt Service Fund	210,800	210,800	263,900	263,900	0
Transfer to Fund 423 Fund - Wayfinding Sign	0	0	0	0	9,200
Transfer to TID ERTID #1	420,000	420,000	364,733	364,733	50,000
Transfer to Fund 464 (TID #4)	0	0	0	0	0
Transfer to Fund 465 (TID #5)	240,000	240,000	600,000	600,000	850,000
TOTAL OTHER FINANCING SOURCES	870,800	870,800	1,228,633	1,228,633	909,200
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	79,851	37,072	(221,199)	(381,288)	433,069

Cash Balance at December 31, 2024	20,734		
Cash Balance at December 31, 2025		(360,554)	
Cash Balance at December 31, 2026			72,515

CITY OF KAUKAUNA

2026 BUDGET

TAX INCREMENTAL DISTRICT #8 FUND (468)

REVENUE & EXPENDITURE SUMMARY

"The Gustman (Grand Kakalin) Site"

DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
REVENUE					
Property Taxes - TIF	127,807	127,807	119,846	119,846	90,171
Personal Property State Aid	732	732	18,712	18,712	18,712
State Computer Aids	13,913	13,913	13,913	13,913	13,913
Interest Income	5,000	(144,593)	57,734	0	0
Other Revenue - Loan Repayment	80,747	(16,154)	18,181	0	0
TOTAL REVENUE	228,199	(18,295)	228,386	152,471	122,796
OTHER FINANCING SOURCES					
Transfer in frm TIDS	0	758,345	0	0	0
G.O. Borrowing	0	(3,680,000)	0	0	0
TOTAL OTHER FINANCING SOURCES	0	(2,921,655)	0	0	0
EXPENDITURES					
Trails & Walking Bridge	0	0	0	0	0
Marketing & Administration	150	339	150	150	150
Library Garden	0	0	0	0	0
Developers Incentives	0	(3,158,750)	0	0	0
Interest	0	92,272	0	0	0
TOTAL EXPENDITURES	150	(3,066,139)	150	150	150
OTHER FINANCING USES					
Bond Issuance Expense	0	(80,000)	0	0	0
Transfer to Debt Service Fund	602,040	602,040	690,545	690,545	300,925
Repayment of Due To General Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	602,040	522,040	690,545	690,545	300,925
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	(373,991)	(395,851)	(462,309)	(538,224)	(178,279)

Cash Balance at December 31, 2024

939

Cash Balance at December 31, 2025

(537,285)

Cash Balance at December 31, 2026

(715,563)

CITY OF KAUKAUNA

2026 BUDGET

TAX INCREMENTAL DISTRICT #9 FUND (469)

REVENUE & EXPENDITURE SUMMARY

"Between the Parks"

DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
REVENUE					
Property Taxes - TIF	37,947	37,947	42,858	42,858	33,317
Personal Property State Aid	220	220	1,238	1,238	1,238
State Computer Aids	0	0	0	0	0
Interest Income	0	0	0	0	0
Other Revenue	0	0	0	0	0
TOTAL REVENUE	38,167	38,167	44,096	44,096	34,555
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
Interest	0	21,586	0	0	0
TOTAL EXPENDITURES	150	21,736	150	150	150
OTHER FINANCING USES					
Transfer to Fund 423 Fund - Wayfinding Sign	0	0	0	0	25,400
Repayment of Due To General Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	25,400
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	38,017	16,431	43,946	43,946	9,005

Cash Balance at December 31, 2024

58,962

Cash Balance at December 31, 2025

102,908

Cash Balance at December 31, 2026

111,914

CITY OF KAUKAUNA

2026 BUDGET

TAX INCREMENTAL DISTRICT #10 FUND (470)

REVENUE & EXPENDITURE SUMMARY

"The Donary Project"

DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
REVENUE					
Property Taxes - TIF	178,829	178,829	208,455	208,455	208,389
Personal Property State Aid	0	0	10,083	10,083	10,083
State Computer Aids	0	0	0	0	0
Interest Income	0	0	0	0	0
Other Revenue	0	0	0	0	0
TOTAL REVENUE	178,829	178,829	218,538	218,538	218,472
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
Interest	0	20,113	0	0	0
TOTAL EXPENDITURES	150	20,263	150	150	150
OTHER FINANCING USES					
Transfer to Fund 423 Fund - Wayfinding Sign	0	0	0	0	25,700
Transfer to Debt Service Fund	77,888	77,888	95,638	95,638	98,013
Repayment of Due To General Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	77,888	77,888	95,638	95,638	123,713
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	100,792	80,679	122,751	122,751	94,610

Cash Balance at December 31, 2024

118,329

Cash Balance at December 31, 2025

241,080

Cash Balance at December 31, 2026

335,690

CITY OF KAUKAUNA

2026 BUDGET

TAX INCREMENTAL DISTRICT #11 FUND (471)

REVENUE & EXPENDITURE SUMMARY

"The Bernatello Project"

DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
REVENUE					
Property Taxes - TIF	153,872	153,872	161,004	161,004	154,392
Personal Property State Aid	0	0	16,383	16,383	16,383
State Computer Aids	0	0	0	0	0
Interest Income	0	0	0	0	0
Other Revenue	0	0	0	0	0
TOTAL REVENUE	153,872	153,872	177,387	177,387	170,775
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
Interest	0	718	0	0	0
TOTAL EXPENDITURES	150	868	150	150	150
OTHER FINANCING USES					
Transfer to Debt Service Fund	0	0	0	0	0
Transfer to Fund 423 Fund - Wayfinding Sign	0	0	0	0	47,500
TOTAL OTHER FINANCING SOURCES	0	0	0	0	47,500
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	153,722	153,004	177,237	177,237	123,125

Cash Balance at December 31, 2024

225,307

Cash Balance at December 31, 2025

402,544

Cash Balance at December 31, 2026

525,668

CITY OF KAUKAUNA

2026 BUDGET

TAX INCREMENTAL DISTRICT #12 FUND (472)

REVENUE & EXPENDITURE SUMMARY

"Uptown/Downtown"

DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
REVENUE					
Property Taxes - TIF	0	0	34,084	34,084	7,438
State Computer Aids	0	0	0	0	0
Interest Income	15,000	162,638	15,000	85,304	56,627
Other Revenue - Loan Repayment	0	48,232	0	48,676	19,288
TOTAL REVENUE	15,000	210,870	49,084	168,063	83,353
OTHER FINANCING SOURCES					
G.O. Borrowing	3,055,000	3,680,000	0	0	0
TOTAL OTHER FINANCING SOURCES	3,055,000	3,680,000	0	0	0
EXPENDITURES					
Interest	0	13,676	0	0	0
Marketing & Administration	10,150	31,169	10,150	7,000	10,000
Infrastructure Improvements	0	0	0	0	0
Developers' Incentive	3,600,000	3,158,750	0	50,000	40,000
TOTAL EXPENDITURES	3,610,150	3,203,594	10,150	57,000	50,000
OTHER FINANCING USES					
Bond Issuance Expense	0	80,000	0	0	0
Transfer to TIDs	0	758,345	0	0	0
Transfer to Debt Service Fund	0	0	313,578	313,578	1,686,103
Transfer to Fund 423 Fund - Wayfinding Sign	0	0	0	0	47,500
Repayment of Due To General Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	838,345	313,578	313,578	1,733,603
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	(540,150)	(151,070)	(274,644)	(202,515)	(1,700,250)

Cash Balance at December 31, 2024

579

Cash Balance at December 31, 2025

(201,936)

Cash Balance at December 31, 2026

(1,902,186)

CITY OF KAUKAUNA
2026 BUDGET
SUBDIVISION FEES FUND (701)
REVENUE & EXPENDITURE SUMMARY

<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
REVENUE					
Property Taxes	3,000	101	3,000	101	2,000
Subdivision Fee	54,000	15,250	35,000	65,008	20,000
Interest Income	0	0	0	0	0
Other Revenue	0	0	0	0	0
TOTAL REVENUE	57,000	15,351	38,000	65,109	22,000
OTHER FINANCING SOURCES					
G.O. Borrowing	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXPENDITURES					
District Expenditures					
Infrastructure Improvements	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	0
OTHER FINANCING USES					
Transfer to Debt Service Fund	0	0	0	0	0
Repayment of Due To General Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	57,000	15,351	38,000	65,109	22,000

Cash Balance at December 31, 2024	207,424		
Cash Balance at December 31, 2025		272,533	
Cash Balance at December 31, 2026			294,533

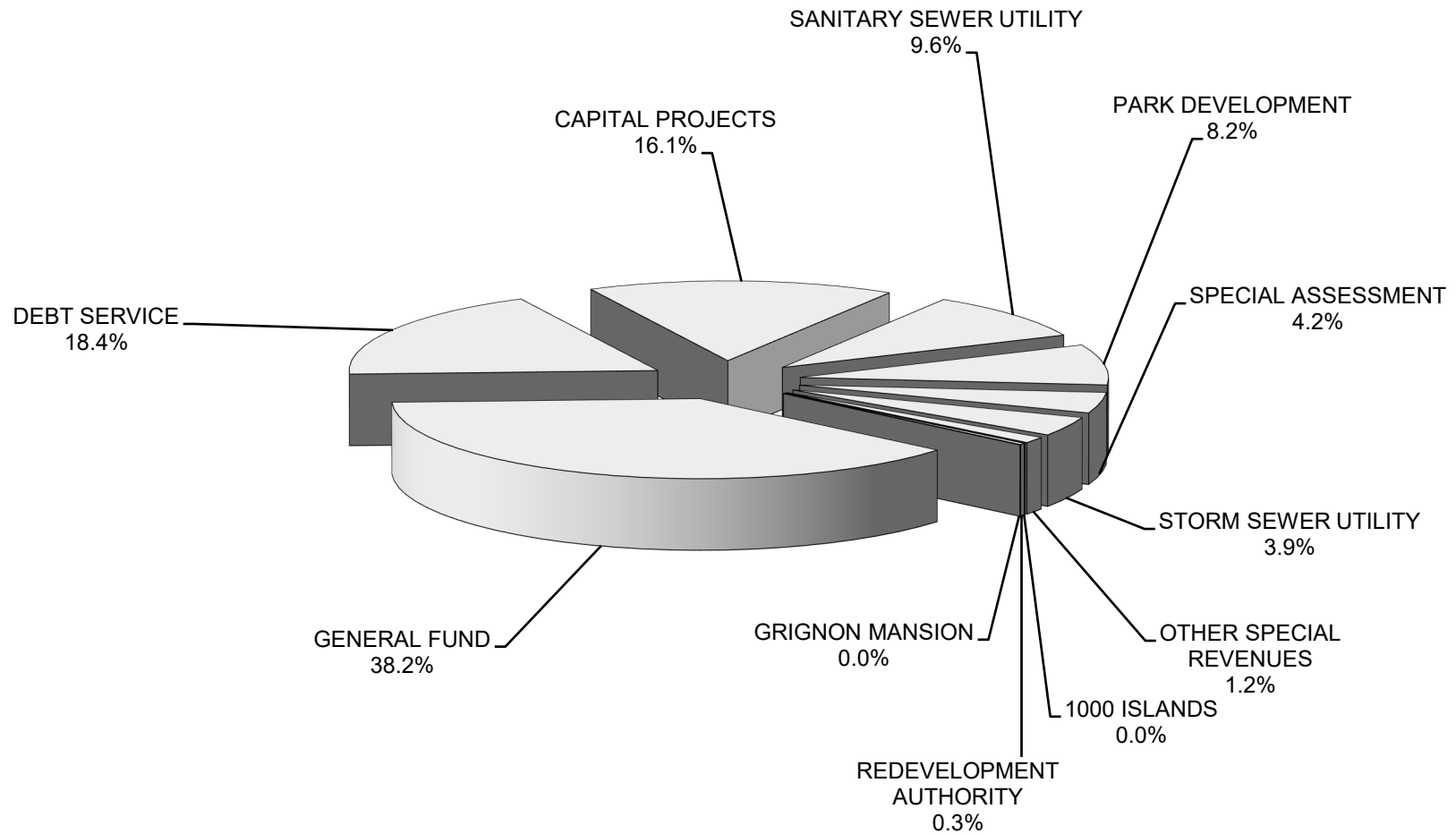


CITY OF KAUKAUNA

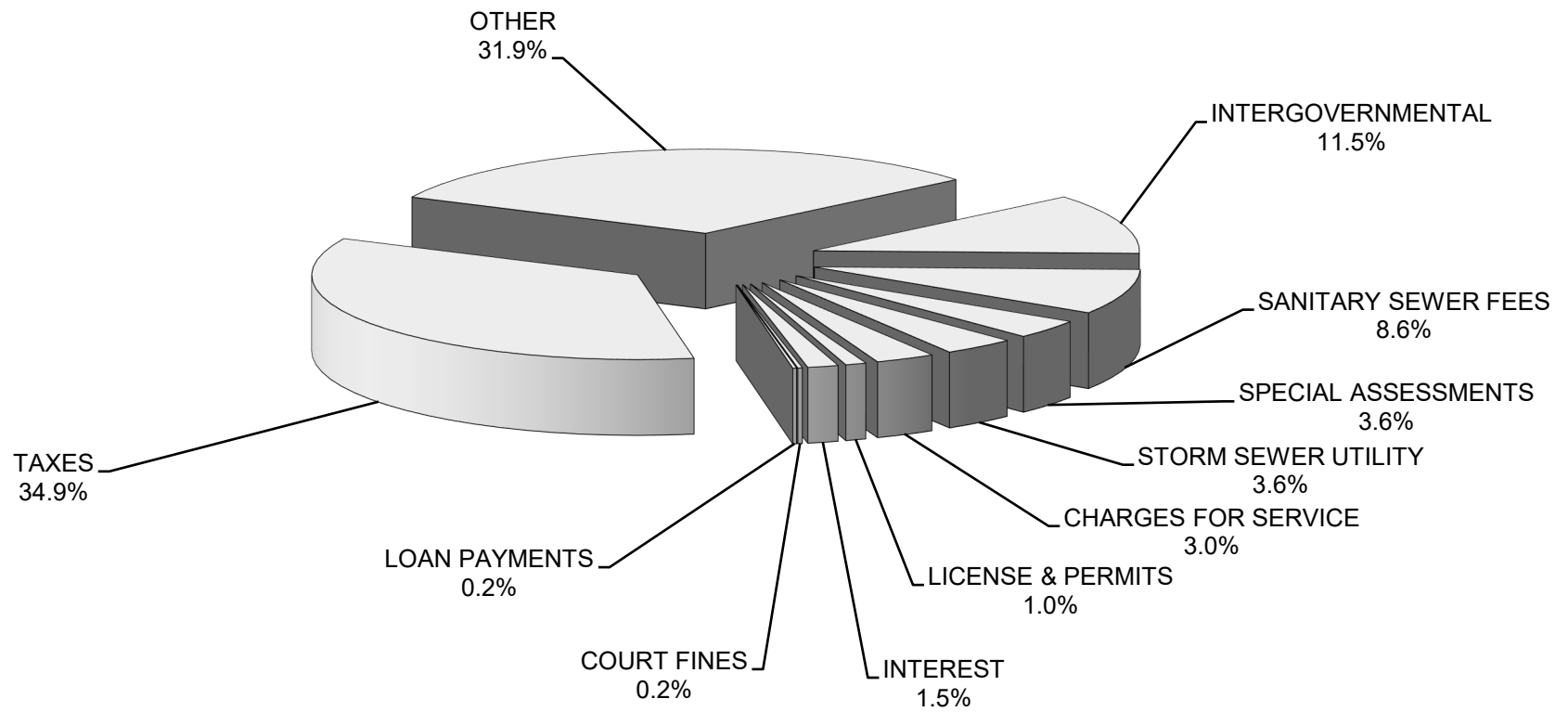
2026 BUDGET
BUDGETED REVENUE SOURCES - ALL FUNDS

	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	10,875,590	0	0	4,855,099	500,000	0	0	5,550	2,678,825	0	0	18,915,064
SPECIAL ASSESSMENTS	0	0	0	0	0	0	1,956,570	0	0	0	0	1,956,570
INTERGOVERNMENTAL	5,682,917	0	0	0	0	0	0	0	567,750	0	0	6,250,667
SANITARY SEWER SERVICE FEES	0	0	0	0	0	0	0	0	0	0	4,683,082	4,683,082
STORM SEWER SERVICE FEES	0	0	0	0	0	0	0	0	0	1,933,140	0	1,933,140
LICENSE AND PERMITS	550,600	0	0	0	0	0	0	0	0	8,000	0	558,600
COURT FINES AND FORFEITURES	123,000	0	0	0	0	0	0	0	0	0	0	123,000
CHARGES FOR SERVICE	1,602,249	0	0	0	0	0	0	0	0	0	0	1,602,249
INTEREST	467,500	0	52,000	0	0	0	300,000	0	0	4,000	2,500	826,000
LOAN PAYMENTS	0	0	100,000	0	0	0	0	0	0	0	0	100,000
OTHER	1,404,407	20,000	0	5,118,515	8,241,100	13,000	0	661,546	1,175,915	161,000	500,000	17,295,483
TOTAL REVENUE SOURCES	20,706,263	20,000	152,000	9,973,614	8,741,100	13,000	2,256,570	667,096	4,422,490	2,106,140	5,185,582	54,243,855

CITY OF KAUKAUNA
2026 Budgeted Revenues - All Funds



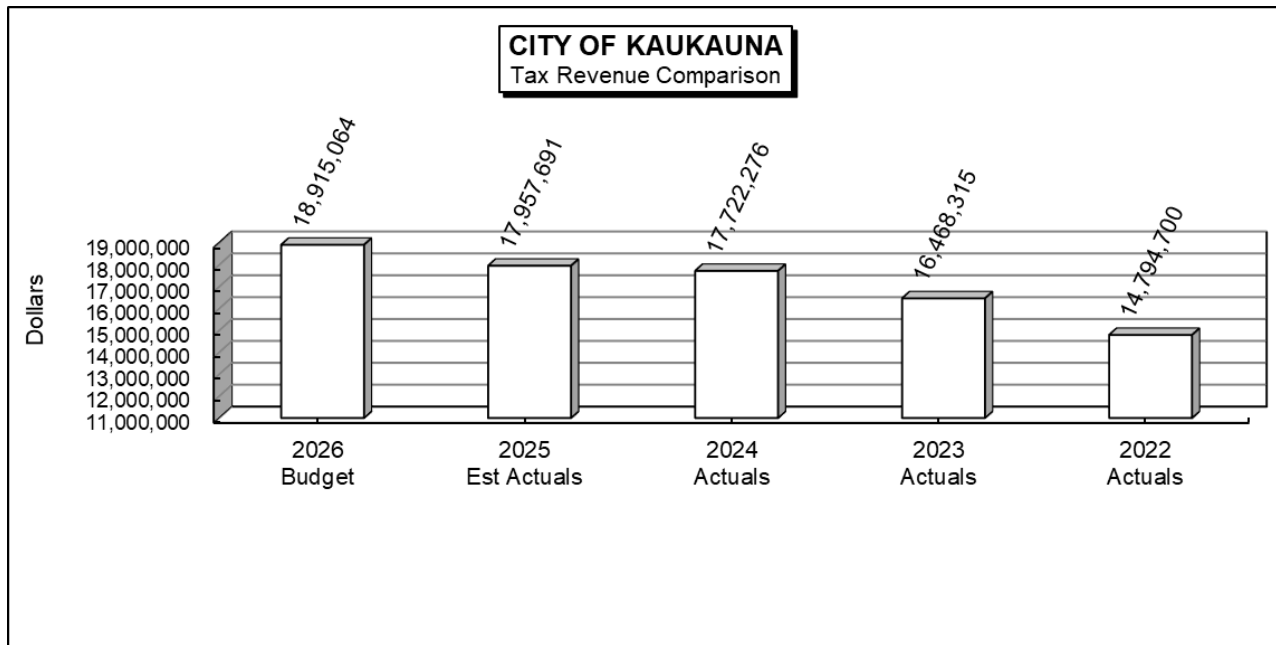
CITY OF KAUKAUNA
2026 Budgeted Revenues by Source - All Funds



CITY OF KAUKAUNA

2026 BUDGET

REVENUE COMPARISON BY REVENUE SOURCE



There are three primary sources of tax revenue for the City. Property tax, which includes tax on real estate and personal property, is the largest and most significant revenue source. Property tax represents 77.95% of all budgeted taxes and 40.94% of all general fund revenue sources budgeted. The property tax levy is budgeted to increase \$374,982 or 4.6% for 2026. 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 and is expected to do so again this year.

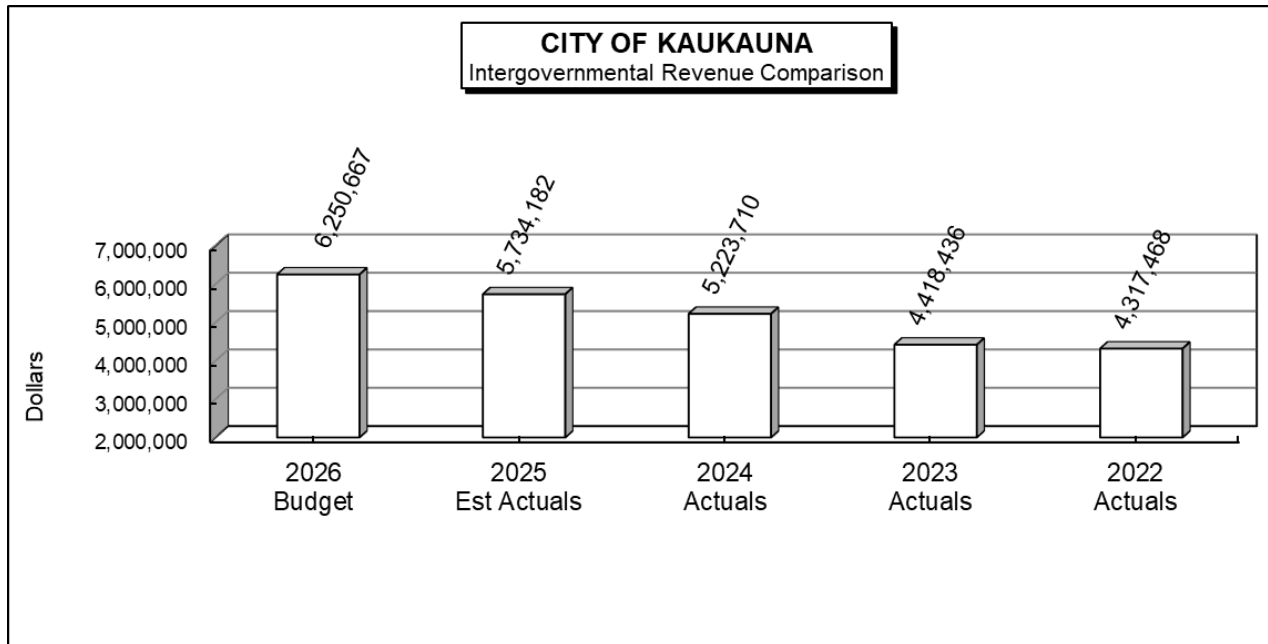
The second tax revenue source is the payment on lieu of taxes from the City's electric and water utilities. This payment is based on the current tax rate and the value of utility property in the City. As the tax rate fluctuates due to changes in State law related to funding education, this revenue source is also likely to fluctuate. In 2026, this tax represents 9.66% 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 \$229,500 for 2026.

CITY OF KAUKAUNA

2026 BUDGET

REVENUE COMPARISON BY REVENUE SOURCE



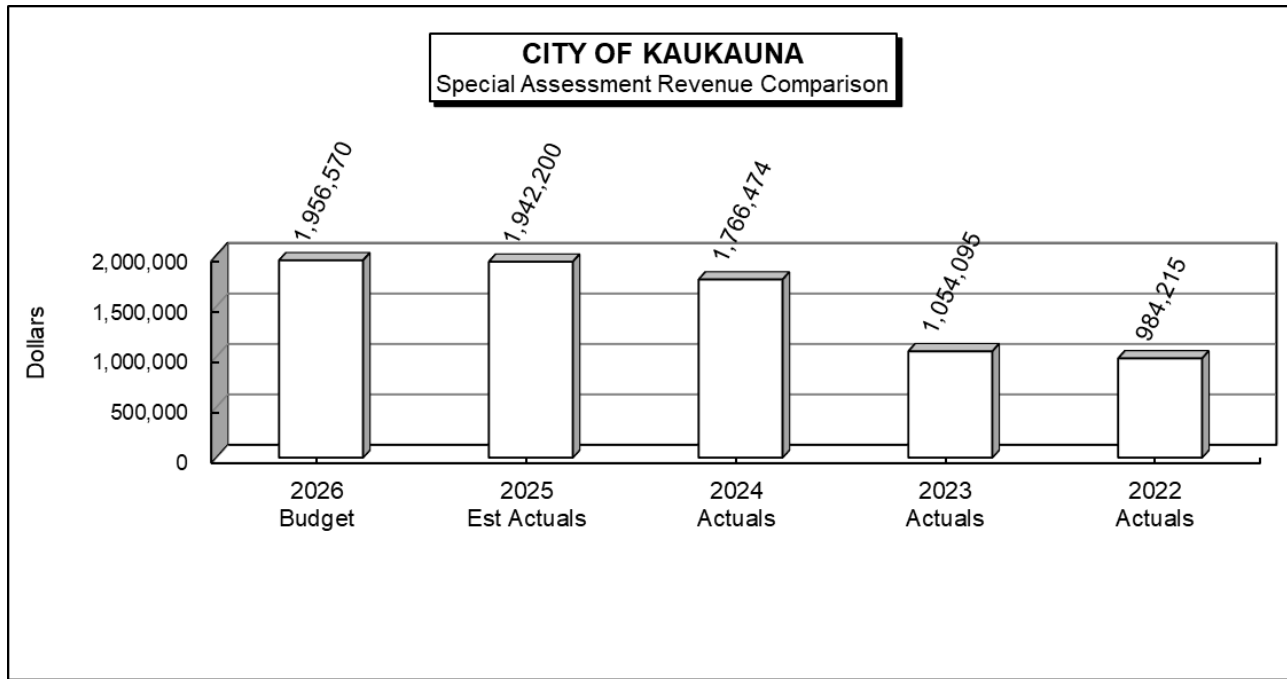
Intergovernmental revenues are comprised of state shared revenue, state fire insurance dues, state law enforcement grants, state highway aids, county aids and local school district subsidy of the City's Environmental Center. The graph above shows a consistent trend upward with this aid.

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 50.7% of all intergovernmental revenues in the general fund and 13.9% of all general fund revenues. State shared revenue is budgeted to increase slightly for the 2026 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 \$1,539,267 for 2026 and accounts for 7.4% of all general fund revenue sources. This source is expected to have a significant increase of \$190,217 or 14.1% when compared to 2025.

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
2026 BUDGET
REVENUE COMPARISON BY REVENUE SOURCE

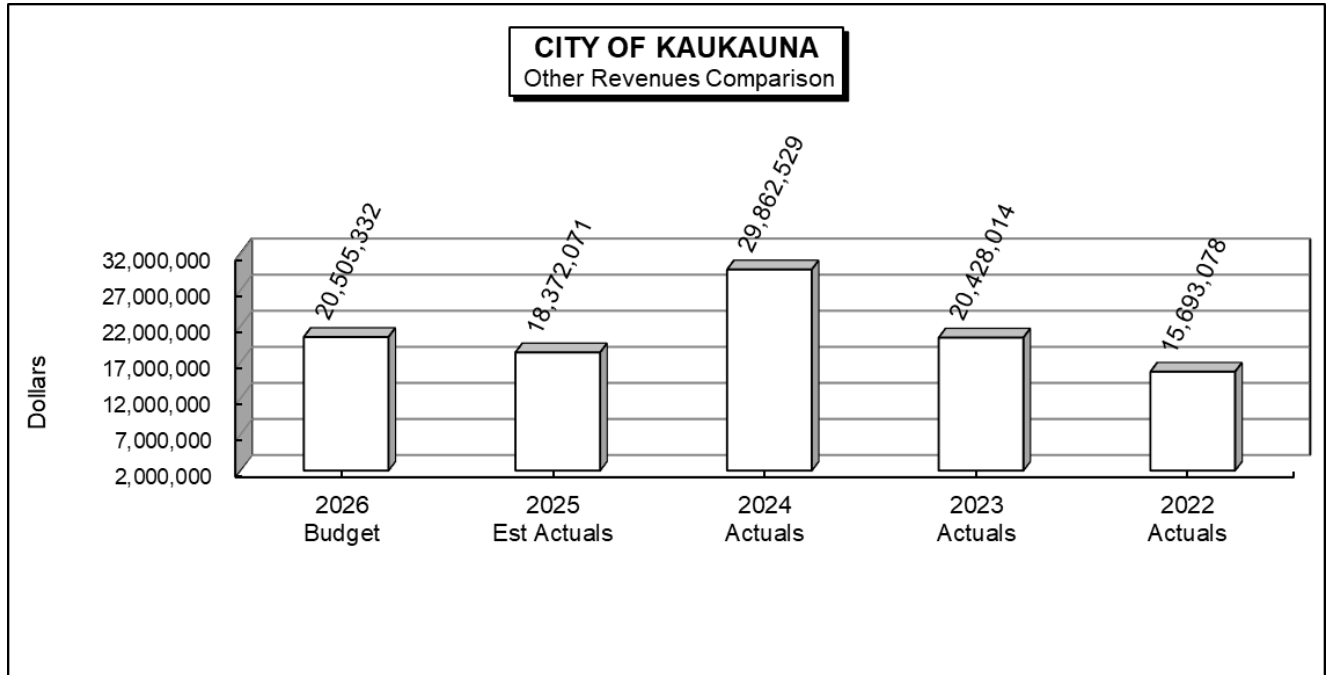


The City of Kaukauna finances special assessment projects such as street improvements, sanitary sewer mains and laterals, water mains and sidewalk replacement primarily by issuing long-term debt. A resolution established in 2015 allows for all special assessments to be repaid within a ten-year period. 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

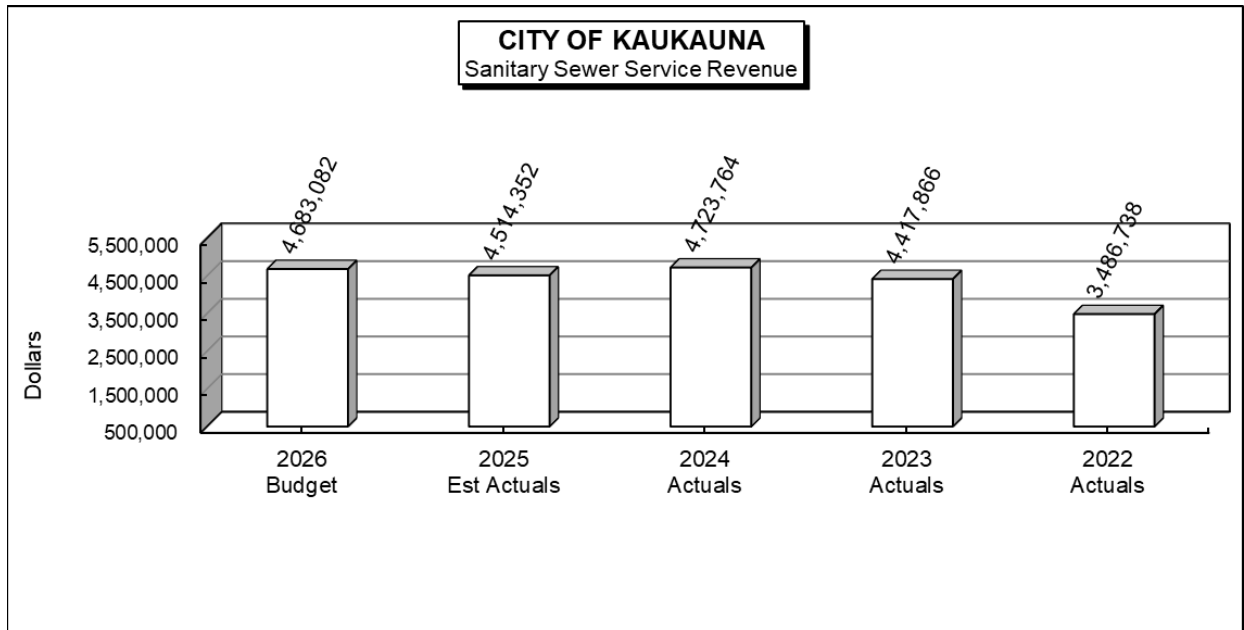
2026 BUDGET

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
2026 BUDGET
REVENUE COMPARISON BY REVENUE SOURCE



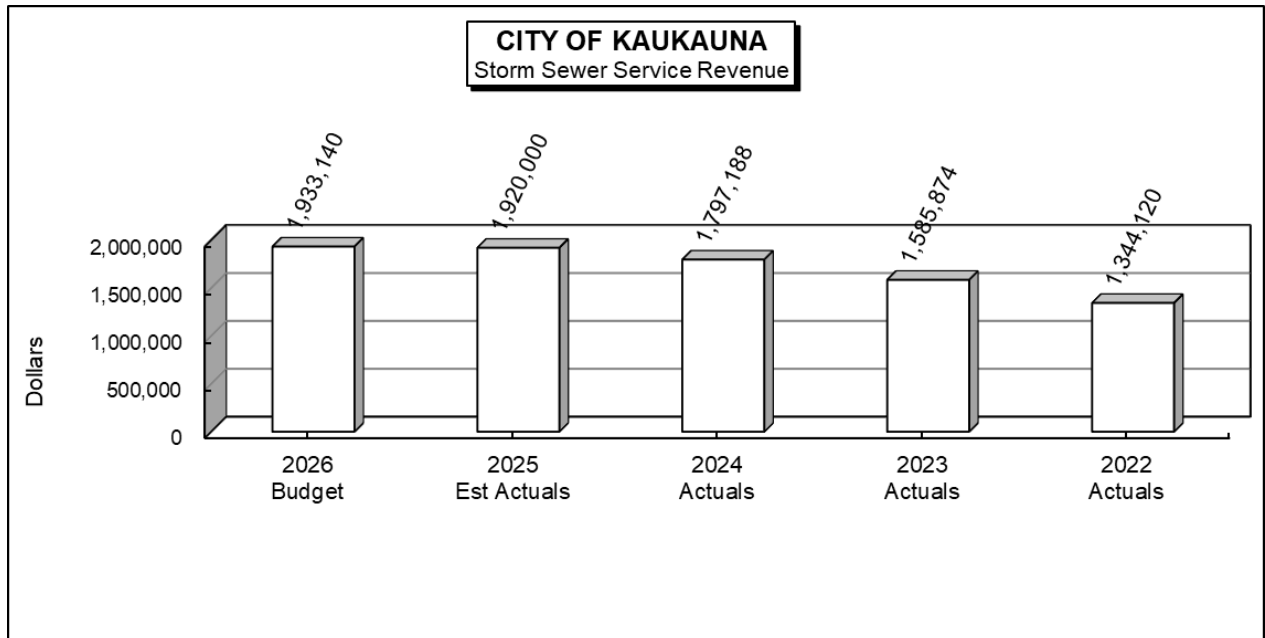
The City established a separate Sanitary Sewer Utility effective January 1, 2012, to account for all sanitary sewer system operations. This utility's revenues are structured to recover annual operating costs while maintaining adequate reserves for system sustainability and capital improvements.

Several years ago, a substantial rate increase was implemented to support the City's share of costs associated with a major plant expansion at the Heart of the Valley Metropolitan Sewerage District (HOVMSD). Since that expansion, treatment costs have remained relatively stable.

The current sewer user volume rate is \$8.75 per 100 cubic feet, which became effective July 1, 2023, and will remain unchanged for the 2026 budget year.

As part of the annual budget process, the sewer rate is reviewed to ensure that revenues are sufficient to meet all operating and debt obligations. Additionally, bond covenants require the Utility to maintain a minimum debt coverage ratio of 1.25 times annual revenues. Should operating results or debt coverage fall below required thresholds, an adjustment to the sewer rate will be recommended.

CITY OF KAUKAUNA
2026 BUDGET
REVENUE COMPARISON BY REVENUE SOURCE



The City established a Storm Sewer Utility in 2009, with the first user rate implemented in 2010, to fund and account for the construction and maintenance of mandated stormwater quality improvements and retention facilities. The Utility's revenue is set at a level sufficient to recover annual operating costs and maintain adequate reserves to ensure long-term system sustainability.

Revenue increased significantly during the Utility's initial three years due to system expansion and regulatory compliance efforts but has remained relatively stable since 2013. The current Equivalent Residential Unit (ERU) rate was most recently adjusted to \$11.00 per ERU per month, effective January 2025, and is projected to remain unchanged for the 2026 budget year.

Since inception, the storm sewer system and the associated operational and maintenance responsibilities have continued to grow, resulting in gradual increases in operating costs over time.

As part of the annual budget process, the storm sewer rate is reviewed to verify that revenues are sufficient to meet all operational and debt service obligations. In addition, bond covenants require the Utility to maintain a minimum debt coverage ratio of 1.25 times annual revenues. If operating performance or debt coverage falls below required levels, a rate adjustment will be recommended.



CITY OF KAUKAUNA

2026 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 a low of 40.1% and a high of 51.9% of the City's legal debt limit. At the end of 2025, general obligation debt excluding tax incremental financing debt is expected to decrease based on 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 60.0% of the legal limit at year end 2025. Based on planned capital improvements and debt schedule payoff this is expected to continue its downward trend in 2026.

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

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

Future Projections: The schedule on page 5-9 details the effect of anticipated future debt service requirements. The footnotes indicate the estimated future long-term debt. The most noteworthy column on this schedule is the column that indicates anticipated future tax levy impacts (right-most column). Going forward the City plans on continuing to issue revenue bonds for utility projects and finance special assessment projects with available funds to the extent possible. This strategy will reduce the annual general obligation borrowing to an average of \$5,000,000 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

2026 BUDGET
SUMMARY OF INDEBTEDNESS, PRINCIPAL ONLY
AS OF DECEMBER 31, 2025

DESCRIPTION	ORIGINAL PRINCIPAL AMOUNT	INTEREST RATE	OUTSTANDING BALANCE DEC. 31, 2025	PRINCIPAL TO BE RETIRED 2026	OUTSTANDING BALANCE DEC. 31, 2026
GENERAL OBLIGATION					
2015 General Obligation Notes	1,650,000	3.08%	575,000	250,000	325,000
2017 General Obligation Notes	8,050,000	2.46%	2,930,000	880,000	2,050,000
2018 General Obligation Notes	3,680,000	2.92%	2,285,000	755,000	1,530,000
2019 General Obligation Notes	5,025,000	2.23%	3,400,000	500,000	2,900,000
2020 General Obligation Notes	6,750,000	1.32%	5,850,000	350,000	5,500,000
2021 General Obligation Notes	5,200,000	1.54%	4,600,000	300,000	4,300,000
2022 General Obligation Notes	6,000,000	3.62%	5,700,000	600,000	5,100,000
2023 General Obligation Notes	3,240,000	3.68%	3,240,000	0	3,240,000
2023B General Obligation Notes (BAN)	5,520,000	4.25%	5,520,000	0	5,520,000
2024A General Obligation Notes	5,475,000	3.87%	5,375,000	100,000	5,275,000
2025A General Obligation Notes	4,800,000	4.06%	4,800,000	100,000	4,700,000
TOTAL GENERAL OBLIGATION DEBT			44,275,000	3,835,000	40,440,000
TAX INCREMENTAL DISTRICT NO. 5					
2019B Refund of 2010 General Obligation Bonds	6,030,000	2.83%	4,625,000	350,000	4,275,000
2020A General Obligation Notes	3,050,000	1.32%	650,000	650,000	0
2024B Taxable Notes Anticipation Notes	7,920,000	5.45%	7,920,000	0	7,920,000
TOTAL TAX INCREMENTAL DISTRICT NO. 5			13,195,000	1,000,000	12,195,000
ENVIRONMENTAL REMEDIATION TID NO. 1					
2018A General Obligation Note	100,000	2.87%	50,000	15,000	35,000
TOTAL ENVIRONMENTAL REMEDIATION TID NO. 1			50,000	15,000	35,000
TAX INCREMENTAL DISTRICT NO. 8					
2017A General Obligation Notes	200,000	2.68%	45,000	20,000	25,000
2017 General Obligation Notes	1,565,000	2.23%	660,000	125,000	535,000
2018A General Obligation Notes	850,000	2.88%	435,000	125,000	310,000
TOTAL TAX INCREMENTAL DISTRICT NO. 8			1,140,000	270,000	870,000
TAX INCREMENTAL DISTRICT NO. 10					
2018 General Obligation Notes	570,000	2.92%	295,000	90,000	205,000
TOTAL TAX INCREMENTAL DISTRICT NO. 10			295,000	90,000	205,000
TAX INCREMENTAL DISTRICT NO. 12					
2021B General Obligation Note (Taxable)	3,680,000	1.70%	2,770,000	1,650,000	1,120,000
TOTAL TAX INCREMENTAL DISTRICT NO. 12			2,770,000	1,650,000	1,120,000
TOTAL GENERAL OBLIGATION DEBT			61,725,000	6,860,000	54,865,000
REVENUE BONDS					
SANITARY SEWER UTILITY					
2013 Revenue Bonds	1,950,000	3.67%	475,000	150,000	325,000
2015 Revenue Bonds	1,225,000	3.48%	500,000	100,000	400,000
2016 Revenue Bonds	1,225,000	2.37%	550,000	75,000	475,000
2018 Revenue Bonds	1,190,000	2.37%	875,000	50,000	825,000
2022 Revenue Bonds	8,095,000	4.52%	7,870,000	75,000	7,795,000
2025 Revenue (BAN)	6,650,000	4.46%	6,650,000	0	6,650,000
TOTAL SANITARY SEWER UTILITY			16,920,000	450,000	16,470,000
STORM SEWER UTILITY					
2016 Revenue Bonds	1,350,000	2.20%	600,000	100,000	500,000
2022 Revenue Bonds	9,140,000	4.45%	8,365,000	295,000	8,070,000
TOTAL STORM SEWER UTILITY			8,965,000	395,000	8,570,000
LEASE REVENUE BONDS					
2015 RDA Lease	10,500,000	3.88%	6,375,000	425,000	5,950,000
TOTAL Lease Revenue Bonds			6,375,000	425,000	5,950,000

CITY OF KAUKAUNA

2026 Budget

ANNUAL PRINCIPAL AND INTEREST DEBT SERVICE REQUIREMENTS AS OF DECEMBER 31, 2025

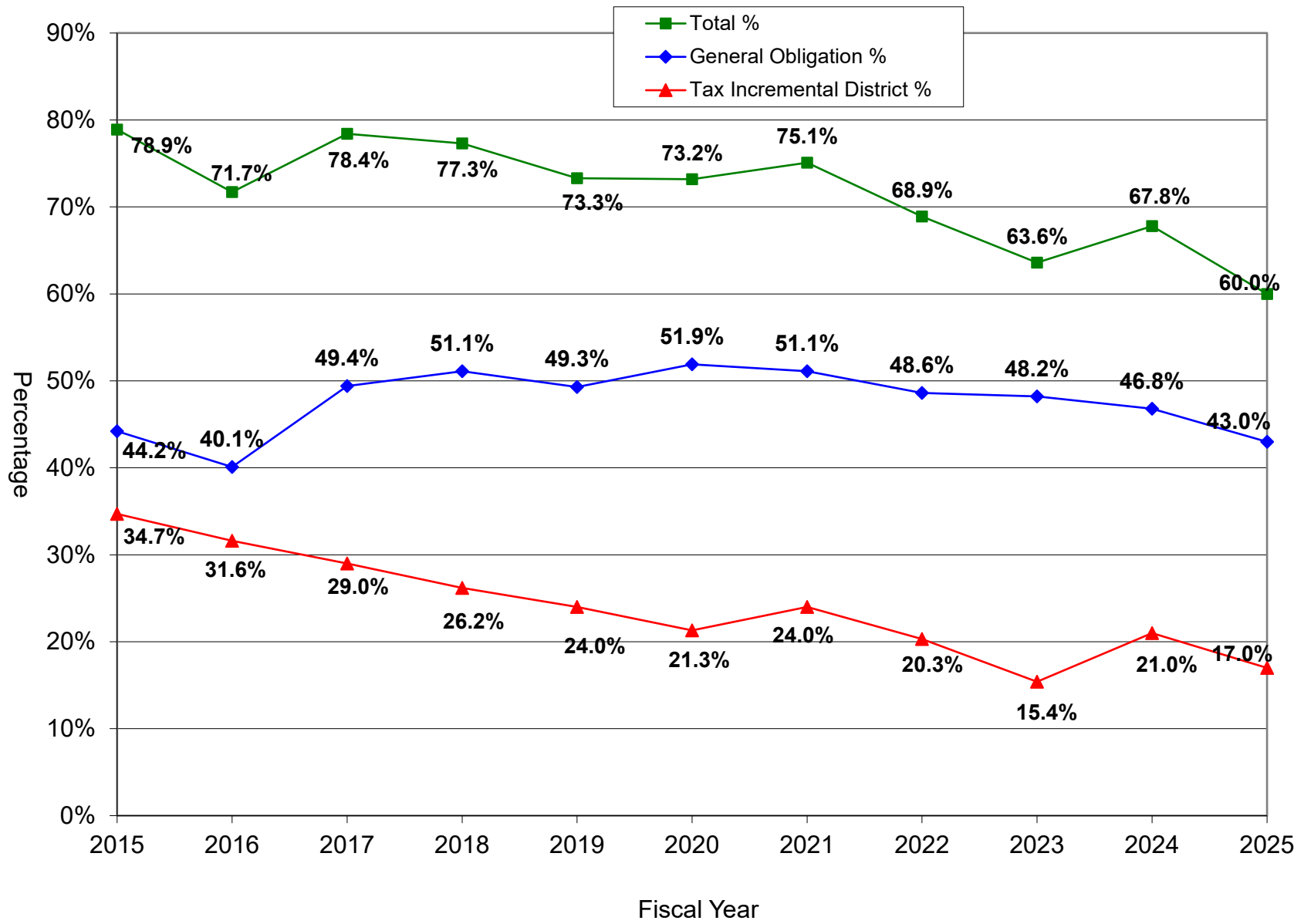
YEAR	DEBT SERVICE FUND	TAX INCREMENTAL DISTRICT #5 DEBT	TAX INCREMENTAL DISTRICT #6 DEBT	TAX INCREMENTAL DISTRICT #8 DEBT	TAX INCREMENTAL DISTRICT #10 DEBT	TAX INCREMENTAL DISTRICT #12 DEBT	ENVIRONMENTAL REMEDIALATION TID DEBT	STORM WATER UTILITY DEBT	SANITARY SEWER UTILITY DEBT	GRAND TOTAL
2026	6,194,777	1,513,840	0	300,925	98,013	1,686,103	16,363	756,054	1,347,817	11,913,891
2027	6,479,876	2,571,615	0	327,113	100,119	217,953	15,894	753,216	1,206,157	11,671,941
2028	11,208,387	2,594,228	0	302,800	111,788	235,353	20,325	759,673	7,698,251	22,930,804
2029	5,694,256	8,116,020	0	131,375	0	237,163	0	760,048	873,470	15,812,331
2030	5,868,850	0	0	152,250	0	233,563	0	753,198	870,320	7,878,180
2031	5,717,913	0	0	0	0	254,625	0	745,948	870,695	7,589,180
2032	4,824,925	0	0	0	0	0	0	743,298	864,645	6,432,868
2033	4,171,406	0	0	0	0	0	0	749,298	862,245	5,782,949
2034	4,004,406	0	0	0	0	0	0	743,548	858,438	5,606,391
2035	4,339,281	0						732,175	858,538	5,929,994
2036	503,891	0						735,388	857,600	2,096,878
	59,007,967	14,795,703	0	1,214,463	309,919	2,864,758	52,581	8,231,840	17,168,176	103,645,406

CITY OF KAUKAUNA

2026 BUDGET

*SUMMARY OF LONG-TERM DEBT
AND PERCENT OF LEGAL DEBT LIMIT
FOR THE FISCAL YEARS 2016 THROUGH 2025*

<i>FISCAL YEAR END</i>	<i>EQUALIZED PROPERTY VALUE</i>	<i>LONG-TERM DEBT</i>	<i>PERCENT OF LEGAL DEBT LIMIT</i>
2025	2,056,463,100	61,725,000	60.0%
2024	1,836,322,700	62,250,000	67.8%
2023	1,701,745,100	54,090,000	63.6%
2022	1,463,310,100	50,375,000	68.9%
2021	1,314,411,300	49,365,000	75.1%
2020	1,208,319,100	44,245,000	73.2%
2019	1,153,793,700	42,290,000	73.3%
2018	1,088,410,600	42,090,000	77.3%
2017	1,027,973,700	40,300,000	78.4%
2016	987,297,400	35,400,000	71.7%



CITY OF KAUKAUNA

2026 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
2025	18,548	2,056,463,100	61,725,000	(5,985,000)	67,710,000	3.29%	3,650.53
2024	18,250	1,836,322,700	62,250,000	1,435,000	60,815,000	3.31%	3,332.33
2023	17,701	1,701,745,100	54,090,000	(5,424,000)	59,514,000	3.50%	3,362.18
2022	17,415	1,463,310,100	50,375,000	(1,756,900)	52,131,900	3.56%	2,993.51
2021	16,500	1,314,411,300	49,365,000	24,979,441	24,385,559	1.86%	1,477.91
2020	16,363	1,208,319,100	44,245,000	17,864,943	26,380,057	2.18%	1,612.18
2019	16,250	1,153,793,700	42,290,000	16,864,707	25,425,293	2.20%	1,564.63
2018	16,049	1,088,410,600	42,090,000	18,323,497	23,766,503	2.18%	1,480.87
2017	15,926	1,027,973,700	40,300,000	18,810,105	21,489,895	2.09%	1,349.36
2016	15,848	987,297,400	35,400,000	19,852,296	15,547,704	1.57%	981.05
2015	15,799	944,939,900	37,265,000	21,260,722	16,004,278	1.69%	1,012.99
2014	15,725	922,944,000	35,925,000	19,633,810	16,291,190	1.77%	1,036.01

CITY OF KAUKAUNA

2026 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
2026	6,860,000	2,281,176	9,141,176	20,706,263	44.15%
2025	5,325,000	2,347,931	7,672,931	19,756,868	38.84%
2024	5,235,000	1,616,117	6,851,117	18,830,495	36.38%
2023	5,045,000	1,346,587	6,391,587	16,844,389	37.94%
2022	4,740,000	1,144,588	5,884,588	15,751,680	37.36%
2021	4,480,000	1,431,924	5,911,924	15,025,980	39.34%
2020	4,350,000	1,289,718	5,639,718	14,584,478	38.67%
2019	4,724,830	1,311,918	6,036,748	14,208,443	42.49%
2018	4,435,000	1,300,541	5,735,541	13,696,802	41.88%
2017	3,350,000	1,081,513	4,431,513	13,350,604	33.19%
2016	3,390,000	1,199,099	4,589,099	13,422,675	34.19%

CITY OF KAUKAUNA

2026 BUDGET
CURRENT AND FUTURE DEBT SERVICE REQUIREMENTS - PRINCIPAL ONLY

YEAR	TOTAL ACTUAL DEBT SERVICE REQUIREMENTS	TID #5 PAYMENTS	TID #6 PAYMENTS	TID #8 PAYMENTS	TID #10 PAYMENTS	TID #12 PAYMENTS	ERTIF PAYMENTS	VEHICLE REGISTRATION & SPCL ASMNT TRAN	STORM WATER UTILITY PAYMENTS	CURRENT PRINCIPAL ONLY TAX LEVY IMPACT	FUTURE DEBT SERVICE REQUIREMENTS	CURRENT AND FUTURE PRINCIPAL ONLY LEVY IMPACT
2026	7,285,000	1,000,000	0	870,000	205,000	1,120,000	35,000	165,000	0	3,890,000	0	3,890,000
2027	7,410,000	2,100,000	0	305,000	95,000	200,000	15,000	160,000	0	4,985,531	100,000	5,085,531
2028	12,495,000	2,175,000	0	290,000	110,000	220,000	20,000	160,000	0	9,736,044	10,000	9,746,044
2029	12,695,000	7,920,000	0	125,000	0	225,000	0	160,000	0	4,492,850	600,000	5,092,850
2030	5,100,000	0	0	150,000	0	225,000	0	160,000	0	4,687,850	500,000	5,187,850
2031	4,875,000	0	0	0	0	250,000	0	160,000	0	4,460,350	600,000	5,060,350
2032	3,915,000	0	0	0	0		0	160,000	0	3,593,300	1,500,000	5,093,300
2033	3,425,000	0	0	0	0		0	160,000	0	2,966,250	2,100,000	5,066,250
2034	1,925,000	0	0	0	0		0	160,000	0	1,463,750	3,600,000	5,063,750
2035	2,150,000	0	0	0	0		0	160,000	0	1,608,125	3,500,000	5,108,125
2036	425,000	0	0	0	0		0	160,000	0	0	5,000,000	5,000,000
2037	425,000	0	0	0	0		0	160,000	0	0	5,000,000	5,000,000
2038	425,000	0	0	0	0		0	160,000	0	0	5,000,000	5,000,000
2039	425,000	0	0	0	0		0	160,000	0	0	5,000,000	5,000,000
	62,975,000	13,195,000	0	1,740,000	410,000	2,240,000	70,000	2,245,000	0	41,884,050	32,510,000	74,394,050

The future debt service amounts above assume borrowing \$5 million in 2026, \$6.5 million in 2027 and \$4.5 million 2028



CITY OF KAUKAUNA
2026 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.

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 2026 through 2030.

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

2026 BUDGET

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

PROJECTED FUND BALANCE AS OF DECEMBER 31, 2025

DESCRIPTION	BALANCE
BALANCE AS OF JANUARY 1, 2025	
Assigned for Subsequent Years Expenditures	10,530,691
PROJECTED CHANGE IN FUND BALANCE FROM OPERATIONS	
Revenues & Other Financing Sources	8,203,446
Expenditures	<u>(9,244,033)</u>
SUBTOTAL	(1,040,587)
PROJECTED BALANCE AS OF DECEMBER 31, 2025	
Assigned for Subsequent Years Expenditures	<u>9,490,104</u>

CITY OF KAUKAUNA

2026 Budget

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

DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
REVENUE					
State Gants	0	0	0	50,000	0
Other Revenue	0	1,744	0	0	0
Interest	25,000	106,745	25,000	90,000	75,000
TOTAL REVENUE	25,000	108,489	25,000	140,000	75,000
EXPENDITURES					
Street Improvement	2,500,000	2,888,286	3,500,000	3,200,000	4,200,000
Property Acquisition	0	0	0	0	0
Sidewalk Replacement	200,000	160,422	40,000	170,000	165,000
Miscellaneous	0	0	0	0	0
TOTAL EXPENDITURES	2,700,000	3,048,708	3,540,000	3,370,000	4,365,000
OTHER FINANCING SOURCES					
Proceeds of General Obligation Notes	1,510,000	1,516,250	2,220,000	1,668,000	2,650,000
Transferred from Special Assessment Fund	1,760,000	2,149,000	1,500,000	1,650,535	1,925,000
TOTAL OTHER FINANCING SOURCES	3,270,000	3,665,250	3,720,000	3,318,535	4,575,000
EXCESS (DEFICIT) OF REV. & OTHER FINANC- ING SOURCES OVER EXPENDITURES	595,000	725,031	205,000	88,535	285,000

Cash Balance at December 31, 2024	1,446,858		
Cash Balance at December 31, 2025		1,535,393	
Cash Balance at December 31, 2026			1,820,393

CITY OF KAUKAUNA

2026 Budget EQUIPMENT CAPITAL PROJECTS FUND (421) REVENUES & EXPENDITURES SUMMARY

DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
REVENUE					
State Gants	0	0	0	0	0
Other Revenue	0	0	0	0	0
Interest	15,000	91,761	15,000	83,367	50,000
TOTAL REVENUE	15,000	91,761	15,000	83,367	50,000
EXPENDITURES					
Police Department	0	0	0	0	0
Fire Department	100,000	20,971	1,800,000	1,715,000	14,500
Ambulance	0	0	0	0	0
Building Inspection	0	0	0	0	0
Engineering	0	0	60,000	55,000	0
Equip Maintenance & Replace	401,000	381,774	1,022,000	1,307,000	720,000
Public Library	0	0	0	0	0
Parks	0	0	0	0	0
Swimming Pool	0	0	0	0	0
1000 Island Center	60,000	0	0	0	0
Other General Govt Outlay	0	0	0	0	0
TOTAL EXPENDITURES	561,000	402,745	2,882,000	3,077,000	734,500
OTHER FINANCING SOURCES					
Proceeds of General Obligation Notes	2,396,000	2,238,750	1,445,000	1,467,000	1,985,000
Transferred from Special Assessment Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	2,396,000	2,238,750	1,445,000	1,467,000	1,985,000
EXCESS (DEFICIT) OF REV. & OTHER FINANC- ING SOURCES OVER EXPENDITURES	1,850,000	1,927,766	(1,422,000)	(1,526,633)	1,300,500

Cash Balance at December 31, 2024	2,607,737		
Cash Balance at December 31, 2025		1,081,104	
Cash Balance at December 31, 2026			2,381,604

CITY OF KAUKAUNA

2026 Budget PARK & POOL CAPITAL PROJECTS FUND (422) REVENUES & EXPENDITURES SUMMARY

DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
REVENUE					
Property Taxes - General	500,000	500,000	500,000	500,000	500,000
State Gants	0	0	0	25,000	0
Other Revenue	20,000	421,364	296,000	80,000	0
Interest	25,000	443,962	25,000	200,000	175,000
TOTAL REVENUE	545,000	1,365,325	821,000	805,000	675,000
EXPENDITURES					
Grignon Mansion Buildings	0	0	200,000	200,000	0
Grignon Mansion Equipment	0	0	0	0	0
Parks Buildings	580,000	850,827	530,000	1,000,000	1,000,000
Parks Equipment	0	10,598	100,000	125,000	200,000
Parks Trails and Bridges	600,000	41,633	350,000	300,000	100,000
Parks Sidewalk	300,000	280,799	300,000	13,000	0
Parks Property Acquisition	0	0	0	0	0
Swimming Pool Buildings	5,000,000	5,197,920	500,000	9,108	100,000
Swimming Pool Equipment	0	0	0	116,000	0
Swimming Pool Sidewalks	0	0	0	0	0
1000s Island Buildings	0	0	0	0	0
1000s Island Trails and Bridges	0	143,950	400,000	430,000	800,000
Parks Outlay Trails & Walking Bridges	0	0	0	0	0
Fox River Board Walk	0	0	0	0	0
TOTAL EXPENDITURES	6,480,000	6,525,727	2,380,000	2,193,108	2,200,000
OTHER FINANCING SOURCES					
Proceeds of General Obligation Notes	975,000	1,285,000	1,250,000	1,470,000	950,000
Transferred from Special Assessment Fund	50,000	40,000	250,000	0	0
Transferred from General Fund	0	700,000	0	250,000	0
Transferred from Capital Project Fund	1,000,000	1,000,000	0	250,000	0
TOTAL OTHER FINANCING SOURCES	2,025,000	3,025,000	1,500,000	1,970,000	950,000
EXCESS (DEFICIT) OF REV. & OTHER FINANC- ING SOURCES OVER EXPENDITURES	(3,910,000)	(2,135,401)	(59,000)	581,892	(575,000)

Cash Balance at December 31, 2024	5,702,477		
Cash Balance at December 31, 2025		6,284,369	
Cash Balance at December 31, 2026			5,709,369

CITY OF KAUKAUNA

2026 Budget

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

DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
REVENUE					
Property Taxes - General	0	0	0	0	
Interest	10,000	71,485	10,000	37,694	20,000
Sale of Municipal Land	250,000	133,051	131,850	131,850	0
TOTAL REVENUE	260,000	204,536	141,850	169,544	20,000
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	0	0
Municipal Building Buildings	0	0	0	0	0
Police Department Miscellaneous	0	0	0	0	0
Police Department Buildings	0	0	0	0	0
Fire Department Miscellaneous	0	0	0	0	0
Fire Department Building	0	0	0	0	0
Street Signs & Markers Building	0	0	0	175	0
Street Signs & Markers Miscellaneous	0	0	0	0	0
Traffic Controls Buildings	0	0	0	0	0
Traffic Controls Miscellaneous	30,000	4,485	70,000	1,750	245,000
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	250,000	4,508	300,000	325,000	0
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	20,000	0	0	27,000	0
TOTAL EXPENDITURES	300,000	8,994	370,000	353,925	245,000
OTHER FINANCING SOURCES					
Proceeds of General Obligation Notes	495,000	435,000	190,000	250,000	0
Transferred from Other Funds Wayfinding	0	0	0	0	383,100
TOTAL OTHER FINANCING SOURCES	495,000	435,000	190,000	250,000	383,100
OTHER FINANCING USES					
Transfer to Capital Project Fund	1,000,000	1,000,000	0	250,000	0
TOTAL OTHER FINANCING SOURCES	1,000,000	1,000,000	0	250,000	0
EXCESS (DEFICIT) OF REV. & OTHER FINANCING SOURCES OVER EXPENDITURES	(545,000)	(369,458)	(38,150)	(184,381)	158,100

Cash Balance at December 31, 2024 773,619

Cash Balance at December 31, 2025 589,238

Cash Balance at December 31, 2026 747,338

CITY OF KAUKAUNA
CAPITAL PROJECTS 2026-2030

updated 10/10/25

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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	\$1,250,000	\$1,250,000					
	421 - Equipment	Replace 2011 John Deere Gator (Keep 118 add new unit)	\$35,000	\$35,000					
	421 - Equipment	Replace 2001 Snow Go Snow Blower	\$250,000	\$250,000					
	421 - Equipment	Replace 2014 F350 4x4 Dump (Truck 8)	\$70,000	\$70,000					
	421 - Equipment	Replace 2012 GMC Sierra (Truck 11)	\$45,000	\$45,000					
	421 - Equipment	Extrication Equipment - Combination Tool (Fire)	\$14,500	\$14,500					
2026		PARK & POOL IMPROVEMENTS							
	422- Parks and Pools	Red Hills Trail to 1000 Islands/OCC	\$600,000						\$100,000
	422- Parks and Pools	Kakalin Trail Extension (TIF 12)	\$50,000						50,000
	422- Parks and Pools	1000 Islands Nature Center Entrance Way Accessibility	\$65,000	\$65,000					
	422- Parks and Pools	Pool Coating/Joint Sealing/Surface Grinding	\$100,000	\$100,000					
2026		STORM SEWER							
	601 - Storm	Washington, Florence, Plank	\$325,000		\$75,000	\$250,000			
	601 - Storm	Ninth Street - east of Kenneth	\$200,000		\$65,000	\$135,000			
	601 - Storm	Brill Street (7th to 9th)	\$120,000		\$21,000	\$99,000			
	601 - Storm	Tower Drive Pump Replacement	\$200,000			\$200,000			
	601 - Storm	2016 Elgin HE Street Sweeper (#26)	\$350,000			\$350,000			
	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	Wisconsin Avenue Area Utility Relay (Riverside, Idlewild, Wisconsin, River)	\$700,000		\$100,000		\$600,000		
	602- Sanitary	Ann Street Utility Relay (Fieldcrest to Main)	\$650,000		\$100,000		\$550,000		
	602- Sanitary	Evergreen Drive Extension(place holder)	\$500,000		\$300,000		\$200,000		
	602- Sanitary	Konkapot Interceptor - South	\$1,800,000				\$1,800,000		
	602- Sanitary	CE Lift Station Control Panel	\$50,000				\$50,000		
2026		STREET PAVING							
		New Concrete Streets							
	420 - Streets and Sidewalk	Bens Way & Setter Drive	\$600,000	\$300,000	\$300,000				
		Reconstruction							
	420 - Streets and Sidewalk	9th Street (Brill To Crooks)	\$2,000,000	\$1,100,000	\$900,000				
	420 - Streets and Sidewalk	Brill Street (7th to 9th)	\$400,000	\$250,000	\$150,000				
	420 - Streets and Sidewalk	MSB and Third Street Parking Lots	\$350,000	\$350,000					
	420 - Streets and Sidewalk	Washington, Florence, Plank, Lower Thilmany	\$1,300,000	\$650,000	\$650,000				
	420 - Streets and Sidewalk	Alley Paving	\$450,000	\$225,000	\$225,000				
2026		SIDEWALKS							
	420 - Streets and Sidewalk	Replace Defective Walks	\$225,000	\$75,000	\$150,000				
2026		MISCELLANEOUS							
	423 - Buildings and Misc	Downtown Dumpster Corrals	\$50,000	\$50,000					
	423 - Buildings and Misc	CJIS Compliance	\$80,000	\$80,000					
	423 - Buildings and Misc	Replace Large Number of Workstations(Windows 10 EOL)	\$35,000	\$35,000					
	423 - Buildings and Misc	Controller Update CTH Q/CE	\$25,000	\$25,000					
		TOTAL	\$14,524,500	\$4,969,500	\$3,036,000	\$1,069,000	\$4,800,000	\$0	\$150,000

* Funds were borrowed in prior year

updated 10/10/25

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* Funds were borrowed in prior year

CITY OF KAUKAUNA
CAPITAL PROJECTS 2026-2030

updated 10/10/25

YEAR	Fund	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	SUBDIVISION FEE FUND	OTHER
2028		EQUIPMENT							
	421 - Equipment	Replace 2012 Chevy Silverado 1500 4 X 4 (Engineering)	\$60,000	\$60,000					
	421 - Equipment	Replace 2009 Ford E450 Ambulance	\$365,000	\$365,000					
	421 - Equipment	Replace Deweze Hill Mower	\$50,000	\$50,000					
	421 - Equipment	Replace Pelican Sweeper (#25)	\$260,000	\$260,000					
	421 - Equipment	Replace Chevy Trailblazer (#1)	\$45,000	\$45,000					
	421 - Equipment	Replace GMC 1500 (Truck 12)	\$45,000	\$45,000					
2028		PARK & POOL IMPROVEMENTS							
	422- Parks and Pools	1000 Islands Nature Center Toilet Replacement							
	422- Parks and Pools	Riverside Park dock/seawall	\$100,000	\$100,000					
2028		STORM SEWER							
	601 - Storm	Kenneth Avenue Area Reconstruction Phase 3 (2023 Utility Work)	\$400,000		\$100,000	\$300,000			
	601 - Storm	River Street/Parking Area	\$100,000			\$100,000			
2028		SANITARY SEWER							
	602- Sanitary	Sullivan Avenue Area Utility Relay Phase 1 (Sullivan, Kenneth, 11th, 12th, 1	\$950,000		\$150,000		\$800,000		
	602- Sanitary	Cleveland Avenue, E 8th, 9th	\$200,000		\$50,000		\$150,000		
2028		STREET PAVING							
		New Concrete Streets							
		Reconstruction							
	420 - Streets and Sidewalk	Kenneth Avenue Area Reconstruction Phase 3 (2023 Utility Work)	\$3,000,000	\$1,500,000	\$1,500,000				
	420 - Streets and Sidewalk	Alley Paving	\$450,000	\$225,000	\$225,000				
	420 - Streets and Sidewalk	River Street/Parking Area	\$1,000,000	\$750,000	\$250,000				
	420 - Streets and Sidewalk	Elm Street Bridges Design	\$600,000	\$120,000					\$480,000
	420 - Streets and Sidewalk	Ann - Crooks Intersection	\$750,000	\$750,000					
2028		SIDEWALKS							
	420 - Streets and Sidewalk	Replace Defective Walks	\$250,000	\$50,000	\$200,000				
2028		MISCELLANEOUS							
	423 - Buildings and Misc	New Host & New Firewalls	\$55,000	\$55,000					
		TOTAL	\$8,680,000	\$4,375,000	\$2,475,000	\$400,000	\$950,000	\$0	\$480,000

* Funds were borrowed in prior year

CITY OF KAUKAUNA
CAPITAL PROJECTS 2026-2030

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YEAR	Fund	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	SUBDIVISION FEE FUND	OTHER
2029		EQUIPMENT							
	421 - Equipment	Replace 2007 Pierce Rescue Truck	\$1,400,000	\$1,400,000					
	421 - Equipment	Replace 2007 International Workstar 7300 (Truck 217)	\$270,000	\$270,000					
	421 - Equipment	Replace 2005 Rear Load Garbage Truck (#227)	\$320,000	\$320,000					
	421 - Equipment	Replace 2012 Chevy pickup (Truck 10)	\$45,000	\$45,000					
	421 - Equipment	Replace 2010 Dodge Caravan (Rec)	\$40,000	\$40,000					
2029		PARK & POOL IMPROVEMENTS							
	422- Parks and Pools	Central Park Riverwall	\$500,000	\$500,000					
	422- Parks and Pools	1000 Islands Environmental Center Lighting Upgrade	\$17,000	\$17,000					
	422- Parks and Pools	Central Park Major Updates?	\$1,000,000	\$1,000,000					
	422- Parks and Pools								
	422- Parks and Pools								
	422- Parks and Pools								
2029		STORM SEWER*							
	601 - Storm	Kenneth Ave Storm Sewer	\$500,000			\$100,000			\$400,000
	601 - Storm	Sunny Meadows Pond with Enhanced Settling	\$200,000			\$200,000			
	601 - Storm	Riverview Stormwater Detention	\$2,000,000			\$1,400,000			\$600,000
	601 - Storm	Tobacnoir Street Area Reconstruction Phase 1 (2024 Utility Work)	\$250,000			\$250,000			
	601 - Storm								
2029		SANITARY SEWER*							
	602- Sanitary	Sullivan Avenue Area Utility Relay Phase 2 (Sullivan, Kenneth, 14th, 15th, 1	\$1,200,000		\$200,000		\$1,000,000		
	602- Sanitary								
	602- Sanitary								
	602- Sanitary								
2029		STREET PAVING							
		New Concrete Streets Reconstruction							
	420 - Streets and Sidewalk	Tobacnoir Street Area Reconstruction Phase 1 (2024 Utility Work)	\$1,400,000	\$800,000	\$600,000				
	420 - Streets and Sidewalk	Street Patch Program	\$200,000	\$150,000					\$50,000
	420 - Streets and Sidewalk	Central Park Road/Parking	\$150,000	\$150,000					
	420 - Streets and Sidewalk	3rd Avenue & Kenneth Avenue (3rd to 10th) (Possibly Move based on Grant determination)	\$4,900,000	\$490,000	\$490,000				\$3,920,000
2029		SIDEWALKS							
	420 - Streets and Sidewalk								
2029		MISCELLANEOUS							
	423 - Buildings and Misc	Refresh All Wireless Access Points	\$25,000	\$25,000					
	423 - Buildings and Misc								
TOTAL			\$14,417,000	\$5,207,000	\$1,290,000	\$1,950,000	\$1,000,000	\$0	\$4,970,000

* Funds were borrowed in prior year

CITY OF KAUKAUNA
CAPITAL PROJECTS 2026-2030

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YEAR	Fund	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	SUBDIVISION FEE FUND	OTHER
2030		EQUIPMENT							
	421 - Equipment	Replace 2015 Chevy Crew Cab (Truck 2)	\$55,000	\$55,000					
	421 - Equipment	Replace 2015 Chvy 1 Ton (Truck 5)	\$70,000	\$70,000					
	421 - Equipment	Replace 2000 Mitsubishi fork lift	\$40,000	\$40,000					
	421 - Equipment	Replace 1995 Godwin Sewer Pump	\$40,000	\$40,000					
	421 - Equipment	Replace 2010 International Work Star 7400 (Truck 210)	\$270,000	\$270,000					
2030		PARK & POOL IMPROVEMENTS							
	422- Parks and Pools	1000 Islands Nature Center Playscape Playground	\$100,000	\$100,000					
	422- Parks and Pools								
	422- Parks and Pools								
	422- Parks and Pools								
	422- Parks and Pools								
	422- Parks and Pools								
2030		STORM SEWER							
	601 - Storm	Thelen Avenue Storm Sewer Upsizing (remaining from 2025)	\$75,000			\$75,000			
	601 - Storm	Tobacnoir Street Area Reconstruction Phase 2 (2025 Utility Work)	\$250,000			\$250,000			
	601 - Storm		\$0						
2030		SANITARY SEWER							
	602- Sanitary	President Street Area Utility Relay (Grant, Garfield, McKinley, Raught, Clarik	\$1,600,000		\$250,000		\$1,250,000		
	602- Sanitary								
	602- Sanitary								
	602- Sanitary								
2030		STREET PAVING							
		New Concrete Streets Reconstruction							
	420 - Streets and Sidewalk	Tobacnoir Street Area Reconstruction Phase 2 (2025 Utility Work)	\$1,200,000	\$600,000	\$600,000				
	420 - Streets and Sidewalk	Catherine/Amanda Street	\$1,500,000	\$800,000	\$700,000				
	420 - Streets and Sidewalk	Alley Paving	\$450,000	\$225,000	\$225,000				
	420 - Streets and Sidewalk	Linda Court & Thelen Avenue (2025 Utility Work)	\$800,000	\$400,000	\$400,000				
	420 - Streets and Sidewalk	Elm Street Bridges	\$5,000,000	\$1,000,000					\$4,000,000
2030		SIDEWALKS							
	420 - Streets and Sidewalk	Replace Defective Walks	\$250,000	\$50,000	\$200,000				
	420 - Streets and Sidewalk								
2030		MISCELLANEOUS							
	423 - Buildings and Misc								
	423 - Buildings and Misc								
TOTAL			\$11,700,000	\$3,650,000	\$2,375,000	\$325,000	\$1,250,000	\$0	\$4,000,000

* Funds were borrowed in prior year



CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 51505

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: ASSESSMENT

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	0	0	0	0	0
5104	Temporary Payroll	150	150	150	150	150
Fringe Benefits						
5154	Social Security	0	0	0	0	0
5163	Workers Compensation	0	0	0	0	0
TOTAL PERSONNEL SERVICES		150	150	150	150	150
NON-PERSONNEL SERVICES						
Purchased Services						
5325	Contractual Services	47,500	45,366	84,500	64,400	49,310
Supplies						
5401	Office Supplies	0	0	0	0	0
TOTAL NON-PERSONNEL SERVICES		47,500	45,366	84,500	64,400	49,310
OUTLAY						
5804	Office Equipment	0	0	0		
TOTAL OUTLAY		0	0	0	0	0
TOTAL ASSESSMENT		47,650	45,516	84,650	64,550	49,460

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 51515

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: AUDITING SERVICES

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5325	Contractual Services	27,500	30,444	35,250	44,148	39,000
TOTAL NON-PERSONNEL SERVICES		27,500	30,444	35,250	44,148	39,000
TOTAL AUDITING SERVICES		27,500	30,444	35,250	44,148	39,000

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 51305

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: CITY ATTORNEY

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	156,063	132,340	165,808	153,208	163,101
5119	Longevity Pay	88	0	0	0	0
Fringe Benefits						
5151	Retirement Plan	10,768	9,073	11,524	10,648	11,743
5152	Residency	0	0	3,075	0	0
5154	Social Security	11,939	9,448	12,684	11,720	12,477
5157	Group Health Insurance	26,573	25,623	29,429	29,429	29,502
5160	Group Life Insurance	527	190	219	137	150
5163	Workers Compensation	265	187	265	245	261
5166	Unemployment Insurance	0	0	0	0	0
TOTAL PERSONNEL SERVICES		206,223	176,862	223,004	205,387	217,234
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	400	0	400	400	500
5208	Travel - City Business	600	538	600	600	600
5211	Education & Memberships	600	862	1,000	1,116	1,200
Purchased Services						
5303	Communications	300	476	420	420	420
5315	Maintenance - Office Equipment	50	0	50	50	0
5325	Contractual Services	4,000	1,941	4,000	4,000	4,000
5328	Advertising	0	0	0	0	0
Supplies						
5401	Office Supplies	300	178	300	300	300
5431	Postage	0	0	0	0	0
TOTAL NON-PERSONNEL SERVICES		6,250	3,995	6,770	6,886	7,020
OUTLAY						
5804	Office Equipment	0	0	0	0	0
TOTAL OUTLAY		0	0	0	0	0
TOTAL CITY ATTORNEY		212,473	180,857	229,774	212,273	224,254

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 51420

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: CLERK

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	164,471	180,811	160,792	171,492	193,046
5107	Overtime Pay	0	738	0	160	0
5119	Longevity Pay	720	720	0	0	0
Fringe Benefits						
5151	Retirement Plan	9,261	10,171	9,244	9,246	13,899
5152	Residency	4,511	4,574	4,246	108	0
5154	Social Security	10,706	11,463	10,578	10,659	14,768
5157	Group Health Insurance	26,573	29,176	29,429	12,742	23,831
5160	Group Life Insurance	332	367	377	125	171
5163	Workers Compensation	2,392	2,104	1,935	424	309
TOTAL PERSONNEL SERVICES		218,966	240,125	216,601	204,956	246,024
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	500	0	1,000	773	1,200
5208	Travel - City Business	800	627	800	471	800
5211	Education & Memberships	700	40	700	0	500
Purchased Services						
5317	Short/Over Cash Receipts	0	(83)	0	0	0
5325	Contractual Services	20,250	14,463	20,000	18,283	17,250
5328	Advertising	15,000	14,543	15,000	11,797	16,000
5334	Printing Expense	0	0	0	0	0
5392	Uncollected Taxes	0	0	0	0	0
Supplies						
5401	Office Supplies	2,000	1,042	2,000	1,060	2,500
5402	Desktop Printing Expense	0	0	0	0	0
5422	Data Processing Supplies	500	189	500	0	0
5431	Postage	0	459	0	0	0
5497	Bank & Credit Card Fees	11,980	16,720	15,180	14,294	1,200
5499	Miscellaneous	500	0	500	(260)	500
TOTAL NON-PERSONNEL SERVICES		52,230	47,998	55,680	46,418	39,950
OUTLAY						
5804	Office Equipment	0	2,000	0	0	0
TOTAL OUTLAY		0	2,000	0	0	0
TOTAL CLERK		271,196	290,123	272,281	251,374	285,974

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 51110

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: COMMISSIONERS

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	4,500	4,500	4,500	4,425	4,500
<i>Fringe Benefits</i>						
5154	Social Security	65	65	65	64	65
5163	Workers Compensation	8	6	7	7	7
TOTAL PERSONNEL SERVICES		4,573	4,572	4,572	4,496	4,572
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	0	0	0	0	0
5211	Education & Memberships	0	0	0	0	0
5215	Expense Allowance	0	0	0	0	0
TOTAL NON-PERSONNEL SERVICES		0	0	0	0	0
TOTAL COMMISSIONERS		4,573	4,572	4,572	4,496	4,572

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 51105

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: COMMON COUNCIL

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
PERSONNEL SERVICES						
	<i>Wages & Salaries</i>					
5101	Regular Payroll	44,400	43,950	44,400	44,400	44,400
	<i>Fringe Benefits</i>		0			
5154	Social Security	644	638	644	644	644
5163	Workers Compensation	227	63	71	71	71
5166	Unemployment Insurance	0	0	0	0	0
	TOTAL PERSONNEL SERVICES	45,271	44,651	45,115	45,115	45,115
NON-PERSONNEL SERVICES						
	<i>Travel/Training</i>					
5205	Seminar Expense	2,400	5,499	2,400	600	1,500
5208	Travel - City Business	1,200	450	1,200	185	100
5211	Education & Memberships	5,725	6,521	6,500	0	7,100
	<i>Supplies</i>					
5499	Miscellaneous	50	0	50	0	50
	TOTAL NON-PERSONNEL SERVICES	9,375	12,471	10,150	785	8,750
	TOTAL COMMON COUNCIL	54,646	57,122	55,265	45,900	53,865

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 51411

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: COMMUNITY ENRICHMENT

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	124,977	128,463	182,369	179,769	164,217
5104	Temporary Payroll	25,000	18,348	18,372	18,372	19,011
5119	Longevity Pay	0	0	0	0	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	7,277	8,834	12,675	12,494	11,823
5152	Residency	0	0	4,149	0	0
5154	Social Security	9,923	9,746	14,218	14,019	12,838
5157	Group Health Insurance	26,573	28,938	58,858	29,432	29,502
5160	Group Life Insurance	141	101	125	142	135
5163	Workers Compensation	3,888	3,674	5,079	5,013	4,581
TOTAL PERSONNEL SERVICES		197,779	198,105	295,845	259,241	242,107
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	0	0	0	0	0
5208	Travel - City Business	0	0	0	0	0
5211	Education & Memberships	0	0	0	0	0
<i>Purchased Services</i>						
5303	Communications	300	725	300	300	300
5328	Advertising	0	0	0	0	1,000
5334	Printing Expense	200	318	300	0	0
5340	Rent - Equipment	0	0	0	0	0
5922	Farmers Market Expenses	2,500	2,786	2,500	2,500	2,500
5923	Hydro Live Expenses	48,000	51,114	48,000	49,606	50,000
5924	Fox Firecracker 5K	1,500	1,116	1,500	1,140	1,500
5926	Electric City River Jam Expenses	0	0	0	58,000	60,000
<i>Supplies</i>						
5401	Office Supplies	100	36	0	14	0
5402	Desktop Printing Expense	0	0	0	0	0
TOTAL NON-PERSONNEL SERVICES		52,600	56,095	52,600	111,560	115,300
OUTLAY						
5807	Machinery, Tools & Instruments	0	0	0	6,482	0
TOTAL OUTLAY		0	0	0	6,482	0
TOTAL COMMUNITY ENRICHMENT		250,379	254,200	348,445	377,283	357,407

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 51425

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: ELECTIONS

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	9,000	3,041	9,000	1,081	9,000
5104	Temporary Payroll	16,000	24,813	16,000	7,535	16,000
5107	Overtime Pay	0	870	0	368	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	0	136	313	75	324
5154	Social Security	689	184	410	91	410
5160	Group Life Insurance	0	2	5	2	2
5163	Workers Compensation	0	35	14	14	14
5166	Unemployment Insurance	0	0	0	0	0
TOTAL PERSONNEL SERVICES		25,689	29,081	25,742	9,166	25,750
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	200	0	300	0	300
5208	Travel - City Business	100	0	100	11	0
<i>Purchased Services</i>						
5325	Contractual Services	2,100	1,974	2,100	2,100	2,100
5328	Advertising	0	517	0	0	0
5334	Printing Expense	2,200	0	2,200	2,200	0
<i>Supplies</i>						
5401	Office Supplies	6,500	5,345	6,500	2,435	10,500
5431	Postage	5,000	0	5,000	0	0
5499	Miscellaneous	250	0	250	0	250
TOTAL NON-PERSONNEL SERVICES		16,350	7,836	16,450	6,746	13,150
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 ELECTIONS		42,039	36,917	42,192	15,912	38,900

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 51510

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: FINANCE

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	219,670	272,889	315,801	314,801	326,027
5107	Overtime Pay	0	0	0	0	0
5119	Longevity Pay	265	265	0	0	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	24,850	28,582	32,230	32,161	34,433
5152	Residency	0	0	0	1,430	4,072
5154	Social Security	16,825	19,778	24,159	23,582	24,941
5157	Group Health Insurance	53,145	61,306	70,739	70,738	70,920
5160	Group Life Insurance	204	202	210	235	258
5163	Workers Compensation	374	377	505	504	522
TOTAL PERSONNEL SERVICES		315,333	383,398	443,644	443,451	461,173
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	1,500	270	1,500	1,121	1,000
5208	Travel - City Business	500	328	500	387	500
5211	Education & Memberships	700	1,388	700	700	810
<i>Purchased Services</i>						
5303	Communications	1,020	583	600	600	600
5325	Contractual Services	118,500	145,025	154,350	169,674	169,184
5332	Shared Services	(37,934)	(37,934)	(52,128)	(52,128)	(52,792)
5334	Printing Expense	900	1,765	1,400	816	825
<i>Supplies</i>						
5401	Office Supplies	300	151	300	249	300
5402	Desktop Printing Expense	200	0	200	100	175
5422	Data Processing Supplies	0	0	0	0	0
5423	Filing Fees	0	0	0	0	0
TOTAL NON-PERSONNEL SERVICES		85,686	111,575	107,422	121,519	120,602
OUTLAY						
5804	Office Equipment	0	0	0	3,017	3,000
TOTAL OUTLAY		0	0	0	3,017	3,000
TOTAL FINANCE		401,019	494,974	551,066	567,987	584,775

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 51415

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: HUMAN RESOURCES

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	252,667	181,006	196,677	195,877	258,246
5104	Temporary Payroll	0	0	8,632	5,712	0
5118	Merit Incentives	0	0	16,000	0	0
5119	Longevity Pay	0	0	0	0	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	17,434	12,264	13,669	13,613	18,594
5152	Residency	4,181	0	0	0	3,162
5154	Social Security	19,329	13,409	15,046	15,067	19,756
5157	Group Health Insurance	79,718	36,527	41,310	41,310	70,920
5160	Group Life Insurance	184	125	131	208	339
5163	Workers Compensation	430	248	690	323	413
TOTAL PERSONNEL SERVICES		373,943	243,580	292,155	272,110	371,430
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5208	Travel - City Business	300	199	600	114	300
5211	Education & Memberships	1,500	1,897	1,500	1,274	2,000
5218	Tuition Reimbursement Program	8,000	6,308	8,000	10,989	12,000
<i>Purchased Services</i>						
5303	Communications	300	525	300	713	750
5325	Contractual Services	52,000	72,163	58,000	52,486	75,000
5326	Recruitment Expenses	11,000	7,503	12,500	10,597	14,000
5328	Advertising	0	420	0	0	0
5332	Shared Services	(39,307)	(39,307)	(32,321)	(32,321)	(40,054)
5334	Printing Expense	0	0	0	0	0
5385	Employee Wellness Program	2,100	4,360	3,500	2,894	3,500
5398	Employee Safety Program	1,500	246	1,500	0	0
5399	Employee Assistance Program	3,700	2,018	4,000	3,680	3,800
<i>Supplies</i>						
5401	Office Supplies	300	591	500	448	500
5402	Desktop Printing Expense	200	464	450	436	450
TOTAL NON-PERSONNEL SERVICES		41,593	57,384	58,529	51,310	72,246
TOTAL HUMAN RESOURCES		415,536	300,964	350,684	323,420	443,676

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 51430

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: INFORMATION TECHNOLOGY

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	89,951	90,616	96,079	95,279	98,844
5119	Longevity Pay	0	0	0	0	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	6,207	6,255	6,677	6,622	7,117
5152	Residency	0	0	0	0	0
5154	Social Security	6,881	6,583	7,350	7,089	7,562
5157	Group Health Insurance	26,573	26,971	29,429	29,429	29,502
5160	Group Life Insurance	193	213	223	233	250
5163	Workers Compensation	153	127	154	152	158
TOTAL PERSONNEL SERVICES		129,958	130,766	139,912	138,804	143,433
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	0	0	0	0	2,400
5211	Education & Memberships	7,600	2,745	3,000	1,805	1,600
<i>Purchased Services</i>						
5303	Communications	900	825	1,000	819	16,000
5304	Computing	19,000	30,390	20,000	19,719	17,000
5305	Cybersecurity	26,000	10,742	29,000	27,743	22,000
5315	Maintenance - Office Equipment	0	0	0	0	0
5324	User Licencing	0	0	0	0	0
5325	Contractual Services	220,000	208,776	203,000	200,696	244,000
5332	Shared Services	(38,324)	(38,324)	(37,671)	(37,671)	(36,767)
<i>Supplies</i>						
5401	Office Supplies	0	18	0	0	0
5410	General Supplies	0	290	0	0	0
5420	Data Center	40,000	53,406	40,000	34,104	22,000
5422	Data Processing Supplies	0	0	0	6,578	0
TOTAL NON-PERSONNEL SERVICES		275,176	268,869	258,329	253,793	288,233
OUTLAY						
5804	Office Equipment	0	0	0	0	0
TOTAL OUTLAY		0	0	0	0	0
TOTAL INFORMATION TECHNOLOGY		405,134	399,634	398,241	392,597	431,666

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 51405

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: MAYOR

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	145,628	145,909	154,772	151,372	157,567
5107	Overtime Pay	0	47	0	0	0
5119	Longevity Pay	0	0	0	0	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	10,048	10,075	10,757	10,520	11,345
5152	Residency	3,163	7,324	3,372	3,348	3,511
5154	Social Security	11,141	10,581	11,840	11,249	12,054
5157	Group Health Insurance	37,290	37,851	41,310	41,310	41,418
5160	Group Life Insurance	372	307	320	315	335
5163	Workers Compensation	2,858	2,462	2,584	2,507	2,570
TOTAL PERSONNEL SERVICES		210,500	214,555	224,955	220,621	228,800
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	1,000	300	1,000	400	600
5208	Travel - City Business	1,200	1,485	1,200	567	1,200
5211	Education & Memberships	500	0	0	0	0
5215	Expense Allowance	3,500	1,205	2,500	(242)	3,000
<i>Purchased Services</i>						
5303	Communications	300	420	300	300	300
5315	Maintenance - Office Equipment	0	0	0	0	0
5328	Advertising	0	50	0	0	0
5334	Printing Expense	2,000	2,295	2,000	2,400	2,400
5340	Rent - Equipment	800	943	800	486	500
<i>Supplies</i>						
5401	Office Supplies	500	709	600	493	600
5402	Desktop Printing Expense	0	0	0	0	0
5410	General Supplies	0	85	0	200	200
5499	Miscellaneous	500	984	500	0	8,250
TOTAL NON-PERSONNEL SERVICES		10,300	8,476	8,900	4,604	17,050
OUTLAY						
5804	Office Equipment	0	0	0	0	0
TOTAL OUTLAY		0	0	0	0	0
TOTAL MAYOR		220,800	223,030	233,855	225,225	245,850

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 51606

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: MUNICIPAL BUILDING

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5303	Communications	0	2,476	2,500	2,677	2,600
5306	Heating Fuels	5,100	3,512	5,000	7,719	7,000
5309	Water, Sewer & Electric	41,000	41,893	41,000	40,242	41,000
5312	Maintenance - Building	22,450	12,745	13,000	10,787	13,000
5321	Maintenance - Other Equipment	0	0	100	20	100
5325	Contractual Services	40,950	50,142	53,000	43,985	53,000
<i>TOTAL NON-PERSONNEL SERVICES</i>		109,500	110,769	114,600	105,430	116,700
<i>OUTLAY</i>						
5804	Office Equipment	5,000	2,500	20,000	20,000	2,500
5807	Machinery, Tools & Instruments	0	0	0	0	25,000
<i>TOTAL OUTLAY</i>		5,000	2,500	20,000	20,000	27,500
<i>TOTAL MUNICIPAL BUILDING</i>		114,500	113,269	134,600	125,430	144,200

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 51205

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: MUNICIPAL JUDGE

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	37,871	43,257	42,080	42,100	43,531
5119	Longevity Pay	0	0	0	0	0
Fringe Benefits						
5151	Retirement Plan	0	1,192	1,962	2,087	2,104
5152	Residency	0	57	0	0	0
5154	Social Security	549	1,515	2,360	1,647	2,443
5157	Group Health Insurance	0	1,321	0	16,650	16,692
5160	Group Life Insurance	0	13	29	26	27
5163	Workers Compensation	64	59	67	67	70
TOTAL PERSONNEL SERVICES		38,484	47,415	46,498	62,577	64,867
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	1,200	880	1,200	0	600
5208	Travel - City Business	2,100	2,590	2,100	1,064	2,400
5211	Education & Memberships	1,500	1,110	1,750	1,750	1,750
Purchased Services						
5325	Contractual Services	7,500	6,249	9,200	5,869	7,500
5334	Printing Expense	650	889	700	885	1,000
Supplies						
5401	Office Supplies	500	237	300	199	300
5402	Desktop Printing Expense	200	332	500	854	1,000
5422	Data Processing Supplies	0	0	0	0	0
TOTAL NON-PERSONNEL SERVICES		13,650	12,287	15,750	10,621	14,550
OUTLAY						
5804	Office Equipment	1,500	275	1,200	1,400	1,200
TOTAL OUTLAY		1,500	275	1,200	1,400	1,200
TOTAL MUNICIPAL JUDGE		53,634	59,976	63,448	74,598	80,617

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 51435

DIVISION: GENERAL GOVERNMENT
DEPARTMENT: MAILROOM & SUPPLIES

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5340	Rent - Equipment	5,800	5,876	6,000	6,000	6,000
5341	Maintenance and Printing	0	0	0	0	0
<i>Supplies</i>						
5401	Office Supplies	1,000	1,487	2,000	600	2,000
5402	Desktop Printing Expense	0	0	0	0	0
5431	Postage	13,000	14,773	13,000	9,341	16,000
TOTAL NON-PERSONNEL SERVICES		19,800	22,137	21,000	15,941	24,000
TOTAL MAILROOM & SUPPLIES		19,800	22,137	21,000	15,941	24,000

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101

DIVISION: GENERAL GOVERNMENT

DEPT: 51410

DEPARTMENT: PLANNING/COMMUNITY DEVELOPMENT

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	225,665	139,730	196,621	196,121	206,082
5104	Temporary Payroll	0	0	0	0	0
5119	Longevity Pay	15	168	0	0	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	13,979	9,658	13,665	13,630	14,838
5152	Residency	4,021	5,688	6,196	6,196	6,520
5154	Social Security	18,426	10,581	15,042	15,003	15,765
5157	Group Health Insurance	37,290	4,846	23,653	11,772	11,801
5160	Group Life Insurance	484	111	180	147	155
5163	Workers Compensation	6,145	1,726	2,527	2,638	2,609
TOTAL PERSONNEL SERVICES		306,025	172,508	257,884	245,507	257,770
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	2,500	0	3,000	1,000	3,500
5208	Travel - City Business	750	0	750	0	750
5211	Education & Memberships	550	123	550	200	600
<i>Purchased Services</i>						
5303	Communications	1,400	760	1,500	713	1,500
5324	User Licencing	0	550	0	550	600
5325	Contractual Services	25,000	3,994	25,000	1,185	25,000
5328	Advertising	2,500	971	2,500	633	2,500
5334	Printing Expense	0	0	0	0	0
5340	Rent - Equipment	1,000	922	1,000	918	1,100
<i>Supplies</i>						
5401	Office Supplies	700	319	700	375	700
5402	Desktop Printing Expense	0	0	0	0	0
5422	Data Processing Supplies	180	0	180	0	180
TOTAL NON-PERSONNEL SERVICES		34,580	7,639	35,180	5,574	36,430
OUTLAY						
5804	Office Equipment	2,500	0	2,500	200	2,500
TOTAL OUTLAY		2,500	0	2,500	200	2,500
TOTAL PLANNING		343,105	180,147	295,564	251,281	296,700

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101

DIVISION: GENERAL GOVERNMENT

DEPT: 51605

DEPARTMENT: SPAR BUILDING MAINTENANCE

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5303	Communications	2,700	0	0	0	0
5306	Heating Fuels	30,000	17,948	25,000	25,353	25,000
5309	Water, Sewer & Electric	20,000	26,672	25,000	23,077	25,000
5312	Maintenance - Building	15,000	13,207	15,000	13,162	15,000
5325	Contractual Services	2,400	5,695	2,400	5,967	5,000
TOTAL NON-PERSONNEL SERVICES		70,100	63,522	67,400	67,559	70,000
OUTLAY						
5804	Office Equipment	0	0	8,000	8,000	300
TOTAL OUTLAY		0	0	8,000	8,000	300
TOTAL SPAR BUILDING MAINTENANCE		70,100	63,522	75,400	75,559	70,300

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 52305

DIVISION: PUBLIC SAFETY
DEPARTMENT: AMBULANCE

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	1,300	677	1,300	1,300	1,300
5208	Travel - City Business	600	0	600	600	600
5211	Education & Memberships	4,500	4,176	4,500	4,667	5,100
<i>Purchased Services</i>						
5303	Communications	6,800	7,109	6,900	7,088	7,200
5318	Maintenance - Automotive	5,500	7,783	5,500	8,999	8,000
5321	Maintenance - Other Equipment	2,500	2,771	2,500	4,127	2,700
5325	Contractual Services	29,300	31,043	24,900	25,000	32,000
5328	Advertising	0	0	0	0	0
5334	Printing Expense	500	318	500	400	400
<i>Supplies</i>						
5401	Office Supplies	0	0	0	0	0
5402	Desktop Printing Expense	0	0	0	0	0
5404	Clothing Expense	0	0	0	0	0
5407	Automotive Supplies	9,000	8,668	9,000	11,961	9,000
5410	General Supplies	150	0	150	60	150
5419	Medical & Lab Supplies	27,250	21,574	26,500	21,001	25,000
5422	Data Processing Supplies	0	0	0	0	0
5431	Postage	75	0	75	0	75
TOTAL NON-PERSONNEL SERVICES		87,475	84,118	82,425	85,203	91,525
OUTLAY						
5807	Machinery, Tools & Instruments	4,000	3,477	4,000	4,000	4,000
TOTAL OUTLAY		4,000	3,477	4,000	4,000	4,000
TOTAL AMBULANCE		91,475	87,595	86,425	89,203	95,525

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101

DIVISION: PUBLIC SAFETY

DEPT: 52405

DEPARTMENT: BUILDING INSPECTION

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	89,047	89,126	93,920	93,920	98,300
5104	Temporary Payroll	0	0	0	0	0
5119	Longevity Pay	45	45	0	0	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	6,147	6,155	6,527	6,527	7,078
5152	Residency	0	4,788	5,635	5,635	5,898
5154	Social Security	6,816	6,620	7,185	7,185	7,520
5157	Group Health Insurance	26,573	26,899	28,103	28,565	28,608
5160	Group Life Insurance	259	219	228	229	247
5163	Workers Compensation	2,655	2,186	2,376	2,376	2,458
TOTAL PERSONNEL SERVICES		131,542	136,038	143,974	144,437	150,109
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	1,500	0	1,500	909	1,800
5208	Travel - City Business	250	0	250	0	250
5211	Education & Memberships	500	1,170	1,500	1,000	1,800
<i>Purchased Services</i>						
5303	Communications	1,000	927	1,000	537	1,000
5318	Maintenance - Automotive	0	0	0	41	0
5325	Contractual Services	80,000	111,614	85,000	90,262	90,000
5327	Razing Expense	0	0	0	0	0
5328	Advertising	0	0	0	0	0
5334	Printing Expense	0	0	0	0	0
5340	Rent - Equipment	700	774	750	716	800
<i>Supplies</i>						
5401	Office Supplies	2,500	2,781	2,700	3,363	3,000
5402	Desktop Printing Expense	0	0	0	0	0
5407	Automotive Supplies	1,500	379	1,500	256	1,500
5499	Miscellaneous	0	672	700	0	700
TOTAL NON-PERSONNEL SERVICES		87,950	118,317	94,900	97,084	100,850
OUTLAY						
5804	Office Equipment	0	0	0	0	0
TOTAL OUTLAY		0	0	0	0	0
TOTAL BUILDING INSPECTION		219,492	254,355	238,874	241,521	250,959

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 52205

DIVISION: PUBLIC SAFETY
DEPARTMENT: FIRE

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	1,736,262	1,720,607	2,006,183	1,826,147	2,124,560
5107	Overtime Pay	90,000	142,969	100,000	188,921	100,000
5113	Job Class Premium Pay	0	0	0	0	0
5116	Holiday Pay	75,000	83,979	92,664	95,547	111,170
5119	Longevity Pay	4,805	4,805	0	4,185	4,485
5122	FLSA Pay	0	0	0	0	0
Fringe Benefits						
5151	Retirement Plan	361,570	371,105	415,295	399,903	426,609
5152	Residency	74,188	76,101	94,264	85,873	95,860
5154	Social Security	27,638	27,239	43,207	30,665	34,149
5157	Group Health Insurance	440,614	437,608	577,459	472,176	547,949
5160	Group Life Insurance	2,344	1,996	2,362	2,246	2,706
5163	Workers Compensation	58,135	48,996	68,802	64,924	74,653
TOTAL PERSONNEL SERVICES		2,870,556	2,915,406	3,400,235	3,170,587	3,522,141

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 52205

DIVISION: PUBLIC SAFETY
DEPARTMENT: FIRE

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	4,100	2,705	4,100	3,663	4,100
5208	Travel - City Business	1,400	364	1,000	1,063	1,000
5211	Education & Memberships	3,725	2,854	3,850	3,779	3,850
5218	Tuition Reimbursement Program	0	0	0	13,325	16,675
<i>Purchased Services</i>						
5303	Communications	10,900	8,974	11,100	10,483	11,100
5306	Heating Fuels	4,600	1,413	4,000	2,290	3,800
5309	Water, Sewer & Electric	64,000	66,873	65,500	65,500	65,700
5310	Grant Matching Expenditures	0	0	0	2,250	0
5312	Maintenance - Building	16,000	25,752	18,000	19,286	20,000
5315	Maintenance - Office Equipment	1,200	1,477	600	350	1,000
5318	Maintenance - Automotive	13,000	19,159	21,000	24,329	22,000
5321	Maintenance - Other Equipment	6,000	11,478	10,400	11,047	10,400
5325	Contractual Services	10,150	9,126	10,150	7,738	10,150
5328	Advertising	100	60	150	0	150
5334	Printing Expense	0	0	0	0	0
5340	Rent - Equipment	2,550	2,630	2,550	2,625	2,560
<i>Supplies</i>						
5401	Office Supplies	1,000	863	1,000	625	1,200
5402	Desktop Printing Expense	350	0	250	0	250
5404	Clothing Expense	12,000	10,297	14,250	14,000	14,250
5407	Automotive Supplies	6,800	8,409	7,500	7,824	7,800
5410	General Supplies	2,200	1,717	2,200	1,929	2,200
5413	Chemical & Ordnance	800	0	400	0	0
5416	Custodial Supplies	2,100	2,966	2,500	2,236	2,500
5431	Postage	150	0	150	0	100
5499	Miscellaneous	4,500	2,029	6,400	6,402	6,000
TOTAL NON-PERSONNEL SERVICES		167,625	179,145	187,050	200,744	206,785
OUTLAY						
5807	Machinery, Tools & Instruments	30,000	29,120	34,400	34,400	34,400
TOTAL OUTLAY		30,000	29,120	34,400	34,400	34,400
TOTAL FIRE		3,068,181	3,123,671	3,621,685	3,405,731	3,763,326

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 52215

DIVISION: PUBLIC SAFETY
DEPARTMENT: FIRE SAFETY

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	0	0	0	0	0
5208	Travel - City Business	0	0	0	0	0
5211	Education & Memberships	2,000	2,984	2,000	1,800	2,000
<i>Purchased Services</i>						
5328	Advertising	0	0	100	0	0
5334	Printing Expense	0	0	0	0	0
5397	Fire Safety Education	4,600	3,521	4,800	4,800	5,000
<i>Supplies</i>						
5401	Office Supplies	0	0	0	0	0
5402	Desktop Printing Expense	0	0	0	0	0
5410	General Supplies	0	38	150	0	0
5434	Photographic Supplies	0	0	0	0	0
TOTAL NON-PERSONNEL SERVICES		6,600	6,542	7,050	6,600	7,000
TOTAL FIRE SAFETY		6,600	6,542	7,050	6,600	7,000



CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 52105

DIVISION: PUBLIC SAFETY
DEPARTMENT: POLICE

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	2,272,028	2,227,818	2,390,712	2,394,349	2,514,554
5107	Overtime Pay	60,000	98,086	60,000	83,375	60,000
5110	Shift Premium Pay	0	0	0	0	0
5113	Job Class Premium Pay	585	1,523	585	2,742	1,500
5116	Holiday Pay	116,688	125,678	124,617	125,034	131,000
5119	Longevity Pay	1,890	1,634	0	0	0
5125	Call Time	0	0	0	0	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	358,014	361,397	390,920	396,124	406,896
5152	Residency	11,146	15,570	15,509	16,630	17,410
5154	Social Security	191,475	190,584	199,413	201,130	208,003
5157	Group Health Insurance	685,721	676,470	772,525	766,734	790,891
5160	Group Life Insurance	3,425	2,399	2,702	2,629	2,924
5163	Workers Compensation	59,900	50,072	61,063	60,961	58,759
TOTAL PERSONNEL SERVICES		3,760,872	3,751,231	4,018,046	4,049,708	4,191,937
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	12,000	11,697	12,000	12,000	12,000
5208	Travel - City Business	500	321	500	200	500
5211	Education & Memberships	1,000	740	1,000	500	1,000
<i>Purchased Services</i>						
5303	Communications	16,778	17,096	16,778	7,173	17,216
5310	Grant Matching Expenditures	0	2,250	0	0	0
5312	Maintenance - Building	3,500	8,130	4,000	4,000	4,000
5315	Maintenance - Office Equipment	500	0	500	250	500
5316	Investigations	2,000	2,040	1,500	1,000	1,500
5318	Maintenance - Automotive	25,900	25,170	26,000	35,000	30,000
5321	Maintenance - Other Equipment	800	816	800	600	800
5325	Contractual Services	78,444	66,624	66,566	66,566	71,079
5328	Advertising	200	401	200	200	200
5334	Printing Expense	300	48	300	300	300
5340	Rent - Equipment	5,000	6,104	5,632	5,632	5,632
5391	Crime Prevention Program	3,000	0	1,500	500	1,000
5396	K9 Program	5,000	1,438	3,000	2,000	3,000

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 52105

DIVISION: PUBLIC SAFETY
DEPARTMENT: POLICE

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
NON-PERSONNEL SERVICES (CONTINUED)						
Supplies						
5401	Office Supplies	2,500	1,926	2,500	2,500	2,500
5402	Desktop Printing Expense	1,500	0	500	200	200
5404	Clothing Expense	12,500	13,026	12,500	13,000	13,000
5407	Automotive Supplies	40,500	51,478	45,000	52,500	50,000
5410	General Supplies	1,000	825	1,000	500	1,000
5413	Chemical & Ordnance	21,658	27,507	28,814	25,000	30,579
5414	Evidence	6,319	4,475	6,000	6,000	5,700
5416	Custodial Supplies	500	0	500	200	500
5419	Medical & Lab Supplies	2,000	761	1,000	1,200	1,000
5422	Data Processing Supplies	0	0	0	0	0
5431	Postage	50	0	50	50	50
5499	Miscellaneous	1,200	1,991	1,200	900	1,200
TOTAL NON-PERSONNEL SERVICES		244,649	244,863	239,340	237,971	254,456
OUTLAY						
5804	Office Equipment	4,400	3,580	0	0	0
5807	Machinery, Tools & Instruments	22,869	11,789	32,964	70,654	31,040
5830	Automotive	81,561	103,865	84,561	91,718	81,863
TOTAL OUTLAY		108,830	119,233	117,525	162,372	112,903
TOTAL POLICE		4,114,351	4,115,327	4,374,911	4,450,051	4,559,296

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 52110

DIVISION: PUBLIC SAFETY
DEPARTMENT: SCHOOL PATROL

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	59,565	56,701	61,365	61,365	63,492
<i>Fringe Benefits</i>						
5151	Retirement Plan	0	0	0	0	0
5154	Social Security	864	842	890	890	921
5157	Group Health Insurance	0	0	0	0	0
5160	Group Life Insurance	0	0	0	0	0
5163	Workers Compensation	1,775	1,388	1,553	1,553	1,587
TOTAL PERSONNEL SERVICES		62,204	58,931	63,808	63,808	66,000
NON-PERSONNEL SERVICES						
<i>Supplies</i>						
5404	Clothing Expense	1,250	1,375	1,250	1,250	1,250
5499	Miscellaneous	0	0	0	0	0
TOTAL NON-PERSONNEL SERVICES		1,250	1,375	1,250	1,250	1,250
TOTAL SCHOOL PATROL		63,454	60,306	65,058	65,058	67,250

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101

DEPT: 54980

DIVISION: HEALTH & SOCIAL SERVICES

DEPARTMENT: ALCOHOL & OTHER DRUG AWARENESS

OBJECT CODE	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
NON-PERSONNEL SERVICES						
Supplies						
5499	Miscellaneous	2,500	3,498	4,800	3,837	4,800
TOTAL NON-PERSONNEL SERVICES		2,500	3,498	4,800	3,837	4,800
TOTAL ALCOHOL & DRUG AWARENESS		2,500	3,498	4,800	3,837	4,800

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 53306

DIVISION: TRANSPORTATION
DEPARTMENT: BRIDGE MAINTENANCE

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5309	Water, Sewer & Electric	1,200	812	1,200	878	1,000
5325	Contractual Services	12,000	15,649	12,000	12,277	12,000
TOTAL NON-PERSONNEL SERVICES		13,200	16,461	13,200	13,155	13,000
TOTAL BRIDGE MAINTENANCE		13,200	16,461	13,200	13,155	13,000

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 53520

DIVISION: TRANSPORTATION
DEPARTMENT: BUS SUBSIDY

OBJECT CODE	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5325	Contractual Services	44,000	28,795	44,000	30,053	37,000
TOTAL NON-PERSONNEL SERVICES		44,000	28,795	44,000	30,053	37,000
TOTAL BUS SUBSIDIES		44,000	28,795	44,000	30,053	37,000

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 53105

DIVISION: TRANSPORTATION
DEPARTMENT: ENGINEERING

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	322,766	325,809	344,247	343,547	359,406
5104	Temporary Payroll	12,152	4,431	12,516	8,490	10,806
5119	Longevity Pay	780	612	0	0	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	24,252	22,532	23,925	23,877	25,877
5152	Residency	11,813	11,959	12,617	12,617	13,204
5154	Social Security	24,927	24,406	26,516	26,404	27,651
5157	Group Health Insurance	53,145	55,338	76,515	76,514	76,706
5160	Group Life Insurance	643	570	594	602	647
5163	Workers Compensation	10,836	8,240	9,026	8,907	9,255
TOTAL PERSONNEL SERVICES		461,314	453,896	505,956	500,958	523,552
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	1,200	1,011	1,200	1,100	1,200
5208	Travel - City Business	300	38	300	200	300
5211	Education & Memberships	250	0	400	100	1,100
<i>Purchased Services</i>						
5303	Communications	1,500	960	1,200	1,095	1,000
5315	Maintenance - Office Equipment	500	520	500	250	250
5318	Maintenance - Automotive	200	36	200	97	200
5321	Maintenance - Other Equipment	500	0	500	200	750
5324	User Licencing	0	0	0	0	0
5325	Contractual Services	1,000	915	1,000	941	750
5328	Advertising	0	0	500	0	500
5334	Printing Expense	600	71	500	100	0
5340	Rent - Equipment	1,000	943	1,300	236	0
<i>Supplies</i>						
5401	Office Supplies	1,000	109	500	445	500
5402	Desktop Printing Expense	200	0	200	200	200
5404	Clothing Expense	0	0	0	0	300
5407	Automotive Supplies	1,100	1,002	1,100	945	1,000
5410	General Supplies	1,000	693	500	500	300
TOTAL NON-PERSONNEL SERVICES		10,350	6,297	9,900	6,409	8,350
OUTLAY						
5804	Office Equipment	5,000	0	5,000	8,316	8,500
5807	Machinery, Tools & Instruments	100	0	200	200	0
TOTAL OUTLAY		5,100	0	5,200	8,516	8,500
TOTAL ENGINEERING		476,764	460,193	521,056	515,883	540,402

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101

DIVISION: TRANSPORTATION

DEPT: 53308

DEPARTMENT: EQUIPMENT MAINTENANCE & REPLACEMENT

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5318	Maintenance - Automotive	80,000	71,682	80,000	50,261	75,000
5322	Maintenance - Roads & Walks	0	75	0	0	0
5325	Contractual Services	200	0	0	0	5,000
<i>Supplies</i>						
5410	General Supplies	12,000	12,316	12,000	11,875	12,000
5499	Miscellaneous	0	0	0	0	0
TOTAL NON-PERSONNEL SERVICES		92,200	84,073	92,000	62,136	92,000
TOTAL EQUIP MAINTEN & REPLACE		92,200	84,073	92,000	62,136	92,000

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 53310

DIVISION: TRANSPORTATION
DEPARTMENT: FORESTRY

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5322	Maintenance - Roads & Walks	0	0	0	0	0
5325	Contractual Services	5,000	0	5,000	5,000	5,000
<i>Supplies</i>						
5401	Office Supplies	0	36	0	0	0
5407	Automotive Supplies	7,500	8,070	7,500	4,472	7,000
5410	General Supplies	2,000	2,182	3,000	3,453	3,000
5425	Botanical & Agricultural	2,000	11	2,000	222	2,000
TOTAL NON-PERSONNEL SERVICES		16,500	10,298	17,500	13,147	17,000
TOTAL FORESTRY		16,500	10,298	17,500	13,147	17,000

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 53304

DIVISION: TRANSPORTATION
DEPARTMENT: SNOW & ICE CONTROL

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5318	Maintenance - Automotive	10,000	5,165	10,000	6,048	10,000
5322	Maintenance - Roads & Walks	76,000	17,834	55,000	64,442	65,000
5328	Advertising	500	169	500	200	500
<i>Supplies</i>						
5407	Automotive Supplies	25,000	15,967	25,000	20,304	25,000
5410	General Supplies	30,000	26,879	35,000	29,899	33,000
TOTAL NON-PERSONNEL SERVICES		141,500	66,015	125,500	120,893	133,500
TOTAL SNOW & ICE CONTROL		141,500	66,015	125,500	120,893	133,500

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101

DIVISION: TRANSPORTATION

DEPT: 53110

DEPARTMENT: STREET DEPARTMENT ADMINISTRATION

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	135,353	132,327	143,470	143,470	149,100
5119	Longevity Pay	420	420	0	0	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	9,368	9,163	9,971	9,971	10,735
5152	Residency	5,304	5,368	5,635	5,635	5,887
5154	Social Security	10,387	9,589	10,975	10,975	11,406
5157	Group Health Insurance	37,290	37,851	41,310	41,310	41,418
5160	Group Life Insurance	219	187	195	198	214
5163	Workers Compensation	2,727	2,254	2,455	2,455	2,535
TOTAL PERSONNEL SERVICES		201,068	197,159	214,011	214,014	221,295
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	1,500	1,120	2,000	1,800	2,500
5211	Education & Memberships	0	0	0	0	0
<i>Purchased Service</i>						
5303	Communications	600	755	700	723	300
5325	Contractual Services	4,000	3,668	4,000	3,978	4,000
5334	Printing Expense	0	75	0	0	0
<i>Supplies</i>						
5401	Office Supplies	700	575	700	805	800
5402	Desktop Printing Expense	400	123	400	413	400
5410	General Supplies	100	35	100	103	100
TOTAL NON-PERSONNEL SERVICES		7,300	6,351	7,900	7,822	8,100
TOTAL ST DEPT ADMINISTRATION		208,368	203,509	221,911	221,836	229,395

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 53420

DIVISION: TRANSPORTATION
DEPARTMENT: STREET LIGHTING

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5309	Water, Sewer & Electric	240,000	244,948	260,000	244,666	250,000
5321	Maintenance - Other Equipment	1,000	34	1,000	100	310
TOTAL NON-PERSONNEL SERVICES		241,000	244,982	261,000	244,766	250,310
TOTAL STREET LIGHTING		241,000	244,982	261,000	244,766	250,310

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 53301

DIVISION: TRANSPORTATION
DEPARTMENT: STREET MAINTENANCE

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	1,270,997	1,261,921	1,295,767	1,295,967	1,413,915
5104	Temporary Payroll	72,912	90,965	112,152	81,861	107,358
5107	Overtime Pay	85,000	88,859	85,000	85,944	85,000
5110	Shift Premium Pay	700	566	700	678	700
5113	Job Class Premium Pay	6,900	4,757	6,900	5,068	6,900
5119	Longevity Pay	4,240	3,460	0	0	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	94,381	92,878	96,492	96,442	108,469
5152	Residency	43,788	44,121	48,628	48,892	51,025
5154	Social Security	105,697	97,038	107,836	107,343	116,805
5157	Group Health Insurance	499,743	445,439	492,738	500,924	507,425
5160	Group Life Insurance	2,809	1,728	1,975	1,878	1,986
5163	Workers Compensation	42,934	35,140	37,963	37,179	40,347
5166	Unemployment Insurance	0	0	0	0	0
TOTAL PERSONNEL SERVICES		2,230,101	2,166,871	2,286,151	2,262,176	2,439,930
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5303	Communications	1,000	755	1,000	773	300
5309	Water, Sewer & Electric	0	0	0	0	0
5312	Maintenance - Building	26,000	16,616	26,000	18,383	26,000
5318	Maintenance - Automotive	0	193	0	0	0
5322	Maintenance - Roads & Walks	46,000	43,420	46,000	46,407	48,000
5325	Contractual Services	15,000	18,030	15,000	16,834	14,000
5328	Advertising	0	35	0	0	0
5340	Rent - Equipment	0	0	0	0	5,000
<i>Supplies</i>						
5401	Office Supplies	0	64	0	0	0
5404	Clothing Expense	5,000	5,585	7,500	7,483	6,300
5407	Automotive Supplies	20,000	22,078	20,000	23,950	24,000
5410	General Supplies	3,000	2,706	3,000	3,062	3,000
5419	Medical & Lab Supplies	2,000	74	2,000	2,094	2,000
5500	Storm Damage	0	31,487	0	0	0
TOTAL NON-PERSONNEL SERVICES		118,000	141,046	120,500	118,986	128,600
OUTLAY						
5804	Office Equipment	0	0	0	0	2,400
5807	Machinery, Tools & Instruments	1,000	0	1,000	1,000	1,000
TOTAL OUTLAY		1,000	0	1,000	1,000	3,400
TOTAL STREET MAINTENANCE		2,349,101	2,307,917	2,407,651	2,382,162	2,571,930

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101

DIVISION: TRANSPORTATION

DEPT: 53303

DEPARTMENT: STREET SIGNS & MARKERS

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5321	Maintenance - Other Equipment	1,250	2,360	1,500	2,517	1,500
5325	Contractual Services	4,000	9,033	4,000	2,000	4,000
<i>Supplies</i>						
5407	Automotive Supplies	1,500	1,209	1,500	909	1,500
5410	General Supplies	12,000	9,840	12,000	11,039	12,000
5413	Chemical & Ordnance	8,500	6,059	8,500	5,306	7,000
TOTAL NON-PERSONNEL SERVICES		27,250	28,500	27,500	21,771	26,000
TOTAL STREET SIGNS & MARKERS		27,250	28,500	27,500	21,771	26,000

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 53305

DIVISION: TRANSPORTATION
DEPARTMENT: TRAFFIC CONTROL

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5309	Water, Sewer & Electric	4,000	3,605	4,000	3,811	4,000
5325	Contractual Services	10,000	11,671	10,000	10,162	10,000
<i>Supplies</i>						
5410	General Supplies	1,000	246	1,000	500	1,000
TOTAL NON-PERSONNEL SERVICES		15,000	15,523	15,000	14,473	15,000
OUTLAY						
5807	Machinery, Tools & Instruments	8,000	25,717	15,000	17,877	0
TOTAL OUTLAY		8,000	25,717	15,000	17,877	0
TOTAL TRAFFIC CONTROL		23,000	41,239	30,000	32,350	15,000

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 53640

DIVISION: TRANSPORTATION
DEPARTMENT: WEED CONTROL

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5318	Maintenance - Automotive	2,000	350	2,000	1,146	1,500
5328	Advertising	500	75	500	250	500
<i>Supplies</i>						
5407	Automotive Supplies	800	870	800	1,049	1,000
5410	General Supplies	500	152	500	493	500
TOTAL NON-PERSONNEL SERVICES		3,800	1,447	3,800	2,938	3,500
TOTAL WEED CONTROL		3,800	1,447	3,800	2,938	3,500

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101

DIVISION: SANITATION

DEPT: 53620

DEPARTMENT: REFUSE COLLECTION

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5318	Maintenance - Automotive	50,000	50,499	50,000	45,541	50,000
5325	Contractual Services	0	0	0	0	0
5328	Advertising	500	850	500	513	500
<i>Supplies</i>						
5404	Clothing Expense	300	0	0	0	0
5407	Automotive Supplies	49,000	41,563	49,000	32,356	49,000
5410	General Supplies	2,000	1,725	2,000	1,958	2,000
TOTAL NON-PERSONNEL SERVICES		101,800	94,637	101,500	80,368	101,500
TOTAL REFUSE COLLECTION		101,800	94,637	101,500	80,368	101,500

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 53630

DIVISION: SANITATION
DEPARTMENT: REFUSE DISPOSAL

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5325	Contractual Services	127,000	146,363	127,000	127,000	127,000
5395	Recycling Costs	12,000	10,607	12,000	12,000	12,000
TOTAL NON-PERSONNEL SERVICES		139,000	156,970	139,000	139,000	139,000
TOTAL REFUSE DISPOSAL		139,000	156,970	139,000	139,000	139,000

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 55320

DIVISION: COMMUNITY ENRICHMENT
DEPARTMENT: ADULT PROGRAMS

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	37,636	36,760	40,103	40,903	42,539
5104	Temporary Payroll	29,001	15,581	30,670	15,893	27,120
5107	Overtime Pay	0	9	0	0	0
5119	Longevity Pay	300	300	0	0	0
Fringe Benefits						
5151	Retirement Plan	7,811	2,585	2,926	2,947	3,063
5152	Residency	3,957	0	0	0	0
5154	Social Security	3,323	2,835	3,513	3,360	3,647
5157	Group Health Insurance	36,443	11,470	13,481	20,395	19,669
5160	Group Life Insurance	316	53	59	83	100
5163	Workers Compensation	2,910	866	1,399	1,046	1,344
5166	Unemployment Insurance	0	0	0	0	0
TOTAL PERSONNEL SERVICES		121,697	70,459	92,151	84,627	97,482
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	0	300	0	0	0
Purchased Services						
5303	Communications	460	0	0	116	100
5325	Contractual Services	6,500	3,650	5,500	4,120	500
5328	Advertising	2,000	75	0	0	1,000
Supplies						
5401	Office Supplies	500	399	500	500	500
5407	Automotive Supplies	200	0	0	0	0
5422	Data Processing Supplies	4,000	4,000	4,000	4,000	4,000
5428	Recreation	2,000	2,629	3,000	3,000	1,500
5431	Postage	500	0	100	0	0
TOTAL NON-PERSONNEL SERVICES		16,160	11,053	13,100	11,736	7,600
TOTAL ADULT PROGRAM		137,857	81,512	105,251	96,363	105,082

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 55415

DIVISION: COMMUNITY ENRICHMENT
DEPARTMENT: ATHLETIC FIELDS

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5309	Water, Sewer & Electric	24,000	29,356	30,000	26,336	30,000
5312	Maintenance - Building	3,000	705	5,000	4,862	5,000
5321	Maintenance - Other Equipment	1,000	1,502	1,500	775	1,500
5322	Maintenance - Roads & Walks	2,000	529	2,000	2,000	2,000
5325	Contractual Services	2,000	225	2,000	1,890	2,000
<i>Supplies</i>						
5407	Automotive Supplies	2,000	1,047	2,000	455	1,500
5410	General Supplies	7,000	6,966	7,000	9,056	8,000
5425	Botanical & Agricultural	15,000	12,896	15,000	10,865	13,000
TOTAL NON-PERSONNEL SERVICES		56,000	53,226	64,500	56,239	63,000
OUTLAY						
5801	Land & Buildings	3,000	2,385	4,000	3,830	4,000
TOTAL OUTLAY		3,000	2,385	4,000	3,830	4,000
TOTAL ATHLETIC FIELD		59,000	55,611	68,500	60,069	67,000

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 55190

DIVISION: COMMUNITY ENRICHMENT
DEPARTMENT: CIVIC PROMOTIONS

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	0	0	400	425	500
5208	Travel - City Business	0	0	300	0	700
5211	Education & Memberships	0	0	1,200	409	450
<i>Purchased Services</i>						
5325	Contractual Services	0	0	13,000	9,636	10,110
<i>Supplies</i>						
5328	Advertising	0	0	8,500	6,800	10,700
5499	Miscellaneous	15,000	51,767	15,000	3,002	5,000
TOTAL NON-PERSONNEL SERVICES		15,000	51,767	38,400	20,272	27,460
TOTAL CIVIC PROMOTIONS		15,000	51,767	38,400	20,272	27,460

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 55405

DIVISION: COMMUNITY ENRICHMENT
DEPARTMENT: COMMUNITY CENTER

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5325	Contractual Services	1,000	1,300	1,000	1,000	1,000
<i>Supplies</i>						
5428	Recreation	2,000	2,034	2,000	2,000	2,000
TOTAL NON-PERSONNEL SERVICES		3,000	3,334	3,000	3,000	3,000
OUTLAY						
5804	Office Equipment	0	0	0	0	0
5807	Machinery, Tools & Instruments	0	0	0	0	0
TOTAL OUTLAY		0	0	0	0	0
TOTAL COMMUNITY CENTER		3,000	3,334	3,000	3,000	3,000

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 55310

DIVISION: COMMUNITY ENRICHMENT
DEPARTMENT: DANCE CLASSES

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	0	0	0	0	0
5104	Temporary Payroll	28,014	9,991	28,264	8,776	0
5107	Overtime Pay	0	0	0	0	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	0	0	0	0	0
5154	Social Security	406	145	410	127	0
5163	Workers Compensation	835	232	715	222	0
TOTAL PERSONNEL SERVICES		29,255	10,368	29,389	9,125	0
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	1,000	1,049	0	0	0
5208	Travel - City Business	500	0	0	0	0
<i>Purchased Services</i>						
5325	Contractual Services	5,000	2,736	1,500	1,178	0
5328	Advertising	2,000	0	0	0	0
5334	Printing Expense	1,000	0	0	0	0
<i>Supplies</i>						
5404	Clothing Expense	6,500	0	0	0	0
5422	Data Processing Supplies	1,500	1,675	1,700	0	0
5428	Recreation	2,000	1,157	750	915	0
5431	Postage	1,000	0	0	0	0
TOTAL NON-PERSONNEL SERVICES		20,500	6,616	3,950	2,093	0
TOTAL DANCE CLASSES		49,755	16,984	33,339	11,218	0

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 55120

DIVISION: COMMUNITY ENRICHMENT
DEPARTMENT: GRIGNON MANSION

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	45,587	33,982	0	0	24,813
5104	Temporary Payroll	0	0	0	0	0
5119	Longevity Pay	60	0	0	0	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	4,497	2,263	0	0	1,787
5154	Social Security	3,492	2,563	0	0	1,898
5157	Group Health Insurance	10,718	5,390	0	0	0
5160	Group Life Insurance	45	18	0	0	14
5163	Workers Compensation	1,942	927	0	0	620
TOTAL PERSONNEL SERVICES		66,341	45,143	0	0	29,132
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	250	450	0	0	0
5208	Travel - City Business	250	0	0	0	0
<i>Purchased Services</i>						
5303	Communications	420	465	420	420	420
5306	Heating Fuels	1,500	1,099	1,500	1,500	1,500
5309	Water, Sewer & Electric	2,500	2,805	2,500	2,501	2,500
5310	Grant Matching Expenditures	0	0	0	0	0
5312	Maintenance - Building	250	105	0	0	0
5325	Contractual Services	3,500	726	3,500	2,443	2,000
<i>Supplies</i>						
5401	Office Supplies	100	94	100	0	0
5428	Recreation	0	0	0	0	500
TOTAL NON-PERSONNEL SERVICES		8,770	5,744	8,020	6,864	6,920
TOTAL GRIGNON MANSION		75,111	50,887	8,020	6,864	36,052

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 55110

DIVISION: COMMUNITY ENRICHMENT
DEPARTMENT: LIBRARY

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	549,130	539,625	620,644	571,894	696,910
5104	Temporary Payroll	24,000	53,580	36,000	40,994	36,000
5107	Overtime Pay	0	54	0	19	0
5119	Longevity Pay	1,510	1,293	0	0	0
Fringe Benefits						
5151	Retirement Plan	27,761	28,091	32,769	33,584	42,565
5152	Residency	2,612	1,571	4,351	6,094	12,728
5154	Social Security	33,255	32,222	38,954	37,347	47,280
5157	Group Health Insurance	101,153	102,630	111,519	116,690	153,755
5160	Group Life Insurance	562	493	563	604	848
5163	Workers Compensation	977	832	2,844	981	1,173
TOTAL PERSONNEL SERVICES		740,960	760,390	847,643	808,207	991,259
NON-PERSONNEL SERVICES						
Travel/Training						
5208	Travel - City Business	4,669	5,168	3,820	2,329	6,708
5211	Education & Memberships	4,738	2,164	2,804	4,585	3,371
Purchased Services						
5303	Communications	600	652	700	700	960
5306	Heating Fuels	8,000	4,715	8,000	7,000	7,000
5309	Water, Sewer & Electric	16,200	15,600	16,450	16,068	16,325
5312	Maintenance - Building	119,000	104,369	119,000	115,000	120,000
5313	Lease - Building	143,916	143,916	143,916	143,915	143,916
5325	Contractual Services	29,291	32,705	35,584	35,000	38,397
5328	Advertising	2,050	1,779	2,550	2,500	3,050
5331	General Insurance	8,262	8,262	8,421	8,421	8,456
5332	Shared Services	115,565	115,565	122,120	122,120	129,613
Supplies						
5401	Office Supplies	6,000	5,852	7,500	7,400	7,500
5402	Desktop Printing Expense	800	0	800	0	800
5410	General Supplies	0	15	0	0	0
5422	Data Processing Supplies	5,500	8,855	7,500	7,500	8,500
5431	Postage	1,250	1,517	1,500	1,750	2,250
5441	Library Material	92,552	103,726	107,552	115,000	122,552
5442	Service Contracts	64,106	56,420	69,784	59,000	55,000
5444	Library Programs	4,000	4,655	6,000	6,000	8,000
5499	Miscellaneous	1,000	951	1,500	1,500	2,000
TOTAL NON-PERSONNEL SERVICES		627,499	616,886	665,501	655,788	684,398
OUTLAY						
5804	Office Equipment	9,800	6,364	9,420	9,420	9,500
TOTAL OUTLAY		9,800	6,364	9,420	9,420	9,500
TOTAL LIBRARY		1,378,259	1,383,640	1,522,564	1,473,415	1,685,157

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 55410

DIVISION: COMMUNITY ENRICHMENT
DEPARTMENT: SWIMMING POOL

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	37,636	41,910	40,103	40,903	42,534
5104	Temporary Payroll	186,590	167,456	199,272	200,930	207,990
5107	Overtime Pay	0	0	0	2,297	0
5113	Job Class Premium Pay	0	19	0	0	0
Fringe Benefits						
5151	Retirement Plan	0	2,942	2,787	3,002	3,062
5152	Residency	0	229	0	0	0
5154	Social Security	5,585	5,556	5,957	6,076	6,270
5157	Group Health Insurance	0	13,251	13,481	20,392	19,666
5160	Group Life Insurance	0	57	59	83	100
5163	Workers Compensation	5,560	4,973	5,665	5,727	5,865
TOTAL PERSONNEL SERVICES		235,371	236,393	267,324	279,410	285,487
NON-PERSONNEL SERVICES						
Travel/Training						
5205	Seminar Expense	3,000	991	2,500	2,500	2,500
5208	Travel - City Business	500	1,214	500	500	500
5211	Education & Memberships	0	0	0	536	0
Purchased Services						
5303	Communications	0	0	0	116	100
5306	Heating Fuels	10,000	4,235	10,000	10,000	10,000
5309	Water, Sewer & Electric	17,000	27,035	18,000	21,615	20,000
5312	Maintenance - Building	20,000	13,086	13,000	8,606	12,000
5318	Maintenance - Automotive	1,000	69	500	53	300
5325	Contractual Services	27,000	34,471	32,000	32,000	33,000
5328	Advertising	1,500	669	1,500	0	1,500
Supplies						
5401	Office Supplies	1,500	388	500	660	500
5404	Clothing Expense	3,500	2,697	3,500	3,500	3,500
5407	Automotive Supplies	800	221	500	500	300
5410	General Supplies	3,000	2,436	3,000	2,769	3,600
5413	Chemical & Ordnance	0	0	0	0	0
5422	Data Processing Supplies	4,000	1,775	4,000	3,100	5,500
5425	Botanical & Agricultural	3,500	0	2,000	4,764	2,500
5428	Recreation	1,000	917	1,000	423	1,000
5431	Postage	1,000	48	0	0	0
5440	Concession Product	38,000	44,854	58,000	49,520	52,000
TOTAL NON-PERSONNEL SERVICES		136,300	135,106	150,500	141,162	148,800
OUTLAY						
5804	Office Equipment	0	0	0	0	3,000
TOTAL OUTLAY		0	0	0	0	3,000
TOTAL SWIMMING POOL		371,671	371,500	417,824	420,572	437,287

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 55305

DIVISION: COMMUNITY ENRICHMENT
DEPARTMENT: YOUTH PROGRAMS

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	37,647	36,755	40,103	40,903	42,534
5104	Temporary Payroll	46,062	37,320	40,786	33,053	48,470
5107	Overtime Pay	0	0	0	114	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	0	2,585	2,787	2,851	3,062
5154	Social Security	3,548	3,298	3,659	3,617	3,957
5157	Group Health Insurance	0	11,467	13,481	20,392	19,666
5160	Group Life Insurance	0	53	55	83	100
5163	Workers Compensation	1,373	1,507	1,655	1,480	1,877
TOTAL PERSONNEL SERVICES		88,630	92,985	102,526	102,493	119,666
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	1,000	968	1,000	1,000	1,000
5208	Travel - City Business	0	28	0	0	0
5211	Education & Memberships	400	350	200	200	200
<i>Purchased Services</i>						
5303	Communications	750	390	500	152	500
5318	Maintenance - Automotive	350	0	0	0	0
5325	Contractual Services	16,000	25,523	19,000	19,000	23,000
5328	Advertising	2,000	595	1,000	528	1,000
5386	Youth Baseball	0	0	0	0	0
5389	Girls Softball	0	0	0	0	0
5390	Youth Wrestling	5,000	190	3,000	362	750
<i>Supplies</i>						
5401	Office Supplies	1,000	866	1,000	1,000	1,000
5404	Clothing Expense	5,000	3,944	2,500	2,500	2,500
5407	Automotive Supplies	500	500	500	308	500
5422	Data Processing Supplies	4,000	4,000	4,000	4,000	4,000
5428	Recreation	8,000	3,848	5,000	4,133	3,500
5431	Postage	1,000	0	500	0	0
TOTAL NON-PERSONNEL SERVICES		45,000	41,203	38,200	33,183	37,950
OUTLAY						
5804	Office Equipment	0	0	0	0	3,000
TOTAL OUTLAY		0	0	0	0	3,000
TOTAL YOUTH PROGRAMS		133,630	134,187	140,726	135,676	160,616

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 55200

DIVISION: PARKS
DEPARTMENT: PARKS

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	0	0	0	0	1,200
5208	Travel - City Business	0	0	0	0	1,000
5211	Education & Memberships	0	0	0	0	500
<i>Purchased Services</i>						
5309	Water, Sewer & Electric	41,000	47,468	45,000	41,246	45,000
5312	Maintenance - Building	3,000	2,643	3,500	3,559	3,500
5318	Maintenance - Automotive	500	1,709	650	6,325	1,000
5321	Maintenance - Other Equipment	30,000	33,962	33,000	23,900	30,000
5322	Maintenance - Roads & Walks	5,000	572	5,000	5,000	10,000
5325	Contractual Services	12,000	4,006	42,000	12,146	12,000
<i>Supplies</i>						
5401	Office Supplies	0	123	0	0	0
5404	Clothing Expense	0	0	0	0	2,100
5407	Automotive Supplies	16,000	13,815	16,000	12,039	15,000
5410	General Supplies	7,000	3,313	7,000	6,911	7,000
5416	Custodial Supplies	6,000	4,253	6,000	5,266	6,000
5425	Botanical & Agricultural	6,000	3,777	6,000	6,899	6,000
5437	Plumbing Supplies	1,500	1,304	1,500	1,403	1,500
5450	Dog Park Supplies	1,500	1,268	1,500	1,795	2,500
5460	Disk Golf Course Supplies	3,000	0	3,000	1,500	3,000
TOTAL NON-PERSONNEL SERVICES		132,500	118,213	170,150	127,989	147,300
OUTLAY						
5801	Land & Buildings	5,000	4,110	5,000	4,999	5,000
5807	Machinery, Tools & Instruments	2,000	1,267	2,000	65,000	2,000
5833	Park Equipment	3,500	1,118	3,500	3,470	7,000
5837	Infrastructure	5,000	0	5,000	0	0
5907	Park Equipment Outlay	0	15	0	0	0
TOTAL OUTLAY		15,500	6,509	15,500	73,469	14,000
TOTAL PARKS		148,000	124,722	185,650	201,458	161,300

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101

DIVISION: PARKS

DEPT: 56900

DEPARTMENT: 1000 ISLANDS ENVIRONMENTAL CENTER

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	175,587	146,406	179,421	184,321	193,774
5104	Temporary Payroll	6,425	5,898	6,620	6,505	6,850
5107	Overtime Pay	0	947	0	20	0
5119	Longevity Pay	460	10	0	0	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	8,162	6,561	10,599	10,939	11,908
5152	Residency	8,816	770	0	0	0
5154	Social Security	9,973	7,789	12,152	12,526	13,163
5157	Group Health Insurance	26,573	21,106	41,310	41,298	41,418
5160	Group Life Insurance	297	98	133	151	159
5163	Workers Compensation	4,213	2,726	3,767	3,881	4,038
TOTAL PERSONNEL SERVICES		240,506	192,312	254,002	259,641	271,310
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5205	Seminar Expense	2,500	0	2,500	2,000	1,500
5208	Travel - City Business	0	0	200	0	0
5211	Education & Memberships	500	270	500	500	500
<i>Center Maintenance</i>						
5260	Animal & Bird Care	2,000	1,482	2,000	2,000	2,000
5264	Programs	6,800	3,623	4,500	4,500	3,000
5276	Conservancy Zone Maintenance	2,000	2,631	4,000	4,000	2,500
<i>Purchased Services</i>						
5303	Communications	900	600	900	600	600
5306	Heating Fuels	3,000	1,550	3,000	3,000	3,000
5309	Water, Sewer & Electric	10,000	9,070	10,000	10,000	10,000
5312	Maintenance - Building	20,000	14,843	4,500	4,500	4,500
5315	Maintenance - Office Equipment	1,500	1,468	1,500	1,600	1,500
5318	Maintenance - Automotive	500	490	500	500	500
5321	Maintenance - Other Equipment	0	0	0	0	0
5325	Contractual Services	23,400	11,789	12,000	11,000	12,000
5334	Printing Expense	400	192	400	400	400

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101

DIVISION: PARKS

DEPT: 56900

DEPARTMENT: 1000 ISLANDS ENVIRONMENTAL CENTER

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
NON-PERSONNEL SERVICES (CONTINUED)						
Supplies						
5401	Office Supplies	600	573	600	600	600
5404	Clothing Expense	700	771	700	700	700
5407	Automotive Supplies	300	156	300	300	300
5410	General Supplies	1,500	1,578	1,500	1,500	1,000
5416	Custodial Supplies	1,000	1,253	1,000	1,800	1,800
5431	Postage	100	76	100	100	100
5440	Concession Product	3,700	3,282	3,700	3,000	3,000
5499	Miscellaneous	1,500	1,050	1,500	1,500	1,500
TOTAL NON-PERSONNEL SERVICES		82,900	56,748	55,900	54,100	51,000
OUTLAY						
5804	Office Equipment	2,300	1,458	0	1,500	1,500
5807	Machinery, Tools & Instruments	0	0	0	0	0
TOTAL OUTLAY		2,300	1,458	0	1,500	1,500
TOTAL 1000 ISLANDS ENV CENTER		325,706	250,517	309,902	315,241	323,810

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101
DEPT: 59475

DIVISION: OTHER
DEPARTMENT: HEALTH INSURANCE

OBJECT CODE	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025	2026 BUDGET
					ESTIMATED ACTUAL	
PERSONNEL SERVICES						
Fringe Benefits						
5157	Group Health Insurance	873,331	461,911	498,981	481,857	518,520
TOTAL PERSONNEL SERVICES		873,331	461,911	498,981	481,857	518,520
TOTAL HEALTH INSURANCE		873,331	461,911	498,981	481,857	518,520

CITY OF KAUKAUNA

2026 BUDGET

FUND: 101

DIVISION: OTHER

DEPT: 59375

DEPARTMENT: PROPERTY & LIABILITY INSURANCE

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>2024 BUDGET</i>	<i>2024 ACTUAL</i>	<i>2025 BUDGET</i>	<i>2025 ESTIMATED ACTUAL</i>	<i>2026 BUDGET</i>
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5331	General Insurance	197,555	195,225	206,002	206,046	199,070
5325	Contractual Services	0	0	0	0	29,000
5333	Insurance Claim	0	17,978	0	6,537	0
TOTAL NON-PERSONNEL SERVICES		197,555	213,203	206,002	212,583	228,070
TOTAL PROPERTY & LIABILITY INS.		197,555	213,203	206,002	212,583	228,070



CITY OF KAUKAUNA
2026 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 stay the same for the 2026 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 \$11.00/month effective January 1, 2026.

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

2026 BUDGET

STORM WATER UTILITY FUND (601)

PROJECTED CASH BALANCE AS OF DECEMBER 31, 2025

DESCRIPTION	BALANCE
BALANCE AS OF JANUARY 1, 2025	
Unassigned Cash And Receivable Balance	2,667,188
Restricted Cash And Receivable Balance	2,471,572
Total Cash And Receivable Balance Net of Current Liabilities	5,138,760
PROJECTED CHANGE IN CASH BALANCE FOR 2025	
Revenues & Other Financing Sources	1,930,800
Expenses Net of Depreciation	(494,804)
Debt Service - Principal and Interest	(1,019,848)
	416,148
PROJECTED CASH BALANCE AS OF DECEMBER 31 2025	
Projected Cash Balance Net of Current Liabilities	5,554,908

CITY OF KAUKAUNA

2026 BUDGET

STORM WATER UTILITY (601) BUDGETED REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
REVENUE					
Storm Water Utility Fees*	1,816,101	1,797,188	1,940,585	1,920,000	1,933,140
Permit Fees	5,000	10,049	5,000	5,800	8,000
TOTAL REVENUE	1,821,101	1,807,237	1,945,585	1,925,800	1,941,140
EXPENSES					
<i>OPERATING EXPENSES</i>					
Wages & Salaries					
Storm Sewer Maintenance	125,114	111,851	175,268	142,554	175,850
KU Meter Reading / Billing Charges	15,783	15,783	13,270	13,270	16,250
Administrative Costs	93,915	93,915	103,579	103,579	109,216
Depreciation	198,140	167,105	215,278	215,278	260,270
TOTAL OPERATING EXPENSES	654,254	632,212	763,963	710,082	811,291
<i>NONOPERATING (REVENUES) EXPENSES</i>					
State Storm Water Grant	0	65,390	0	89,000	0
Interest Income	3,000	4,066	3,000	5,000	4,000
Interest & Fiscal Charges - Trans to Debt Fund	392,688	384,134	375,738	388,848	361,054
Capital Contributions	0	0	0	0	0
TOTAL NONOPERATING EXPENSES (REVENUES)	389,688	314,677	372,738	294,848	357,054
OTHER FINANCING SOURCES (USES)					
Transferred from Special Assessment Fund	50,000	206,000	275,000	82,546	161,000
TOTAL OTHER FINANCING SOURCES (USES)	50,000	206,000	275,000	82,546	161,000
DEBT PAYMENT - PRINCIPAL ONLY					
Principal - Transfer to Debt Service Fund	574,000	574,000	631,000	631,000	395,000
TOTAL PAYMENT - PRINCIPAL ONLY	574,000	574,000	631,000	631,000	395,000
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	253,160	492,347	452,884	372,416	538,795

*Storm Water Utility Fees remain the same as 2025 at \$11/ERU

CITY OF KAUKAUNA

2026 BUDGET

FUND: 601

STORM WATER UTILITY

DEPT: 53441

DEPARTMENT: STORM SEWER MAINTENANCE

OBJECT CODE	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	50,603	29,271	53,490	28,490	55,872.00
5107	Overtime Payments	2,000	158	2,000	200	2,000
5110	Shift Premium Pay	10	1	10	10	10
5113	Job Class Premium Pay	1,000	524	1,000	500	1,000
5119	Longevity Pay	0	0	0	0	0
5125	Call Time	0	0	0	0	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	0	2,056	3,927	2,029	4,240
5152	Residency	0	1,507	1,500	1,500	2,235
5154	Social Security	4,101	2,109	4,322	2,234	4,504
5157	Group Health Insurance	0	11,038	10,000	10,000	22,127
5160	Group Life Insurance	0	87	100	100	250
5163	Workers Compensation	0	743	1,429	739	1,472
TOTAL PERSONNEL SERVICES		57,714	47,495	77,778	45,802	93,710
NON-PERSONNEL SERVICES						
<i>Travel/Training</i>						
5211	Education & Memberships	400	0	250	0	0
<i>Purchased Services</i>						
5303	Communications	300	516	540	541	540
5309	Water, Sewer & Electric	28,000	25,082	28,000	27,905	28,000
5318	Maintenance - Automotive	100	230	100	100	100
5321	Maintenance - Other Equip	500	0	500	100	500
5322	Maintenance - Roads & Walks	5,000	4,247	5,000	4,543	5,000
5325	Contractual Services	30,000	30,873	60,000	60,663	35,000
5340	Rent - Equipment	0	0	0	0	5,000
<i>Supplies</i>						
5407	Automotive Supplies	2,500	3,133	2,500	2,382	2,500
5410	General Supplies	600	275	600	518	500
TOTAL NON-PERSONNEL SERVICES		67,400	64,356	97,490	96,752	77,140
OUTLAY						
5807	Machinery, Tools & Instruments	0	0	0	0	5,000
TOTAL OUTLAY		0	0	0	0	5,000
TOTAL STORM SEWER MAINTENANCE		125,114	111,851	175,268	142,554	175,850

CITY OF KAUKAUNA

2026 BUDGET

FUND: 601
DEPT: 53302

STORM WATER UTILITY
DEPARTMENT: STREET CLEANING

OBJECT CODE	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
PERSONNEL SERVICES						
<i>Wages & Salaries</i>						
5101	Regular Payroll	102,673	110,168	106,508	106,508	112,614
5104	Temporary Payroll	0	0	0	0	0
5107	Overtime Payments	6,000	4,951	10,000	5,808	8,000
5110	Shift Premium Pay	150	166	150	150	150
5113	Job Class Premium Pay	50	94	50	50	50
5119	Longevity pay	480	240	0	0	0
5125	Call Time	0	0	0	0	0
<i>Fringe Benefits</i>						
5151	Retirement Plan	5,209	4,718	8,111	7,820	8,699
5152	Residency	4,129	5,100	5,279	4,279	4,561
5154	Social Security	8,366	7,538	8,928	8,607	9,242
5157	Group Health Insurance	26,573	37,357	49,429	48,139	44,253
5160	Group Life Insurance	422	82	160	158	116
5163	Workers Compensation	2,250	2,646	2,953	2,847	3,020
TOTAL PERSONNEL SERVICES		156,302	173,062	191,568	184,366	190,705
NON-PERSONNEL SERVICES						
<i>Purchased Services</i>						
5318	Maintenance - Automotive	27,000	39,783	27,000	19,583	25,000
<i>Supplies</i>						
5407	Automotive Supplies	23,500	21,767	23,500	21,779	20,000
5410	General Supplies	14,500	8,947	14,500	9,673	14,000
TOTAL NON-PERSONNEL SERVICES		65,000	70,496	65,000	51,035	59,000
TOTAL STREET CLEANING		221,302	243,558	256,568	235,401	249,705

CITY OF KAUKAUNA

2026 BUDGET

FUND: 601

STORM WATER UTILITY

DEPT: 53609

DEPARTMENT: SEWER USER BILLING COST

OBJECT CODE	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5325	Contractual Services	15,783	15,783	13,270	13,270	16,250
TOTAL NON-PERSONNEL SERVICES		15,783	15,783	13,270	13,270	16,250
TOTAL SEWER USER BILLING COST		15,783	15,783	13,270	13,270	16,250

CITY OF KAUKAUNA

2026 BUDGET

STORM WATER UTILITY SUMMARY OF DEBT SERVICE COSTS

	12/31/2025 BALANCE	12/31/2026 BALANCE	PRINCIPAL MATURITIES	INTEREST	TOTAL PRINCIPAL AND INTEREST
2016C Revenue Bond	600,000	500,000	100,000	19,500	119,500
2022C Revenue Bond	8,365,000	8,070,000	295,000	341,554	636,554
Totals	8,965,000	8,570,000	395,000	361,054	756,054



CITY OF KAUKAUNA
2026 BUDGET
SANITARY SEWER UTILITY SUMMARY

The City of Kaukauna created a Sanitary Sewer Utility beginning in 2012 to more accurately account for activities associated with sewerage collection and treatment, to establish a more accurate user charge rate and to allow for the issuance of revenue bonds to finance utility projects. The current rate is \$8.75 per cubic feet. This rate was reviewed and changed in 2023 and is anticipated to remain flat for 2026 budget.

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

CITY OF KAUKAUNA

2026 BUDGET

SANITARY SEWER UTILITY FUND (602)

PROJECTED CASH BALANCE AS OF DECEMBER 31, 2025

DESCRIPTION	BALANCE
BALANCE AS OF JANUARY 1, 2025	
Unassigned Cash And Receivable Balance	5,698,167
Restricted Cash And Receivable Balance	1,214,638
Total Cash And Receivable Balance Net of Current Liabilities	6,912,805
PROJECTED CHANGE IN CASH BALANCE FOR 2025	
Revenues & Other Financing Sources	4,844,147
Expenses Net of Depreciation	(2,730,488)
Debt Service - Principal and Interest	(878,939)
	1,234,720
PROJECTED CASH BALANCE AS OF DECEMBER 31 2025	
Projected Cash Balance Net of Current Liabilities	8,147,525

CITY OF KAUKAUNA

2026 BUDGET

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

DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
REVENUE					
Sanitary Sewer Utility Fees	4,560,000	4,723,764	4,560,000	4,514,352	4,683,082
Interest Income	2,500	2,144	2,500	2,341	2,500
TOTAL REVENUE	4,562,500	4,725,908	4,562,500	4,516,693	4,685,582
EXPENSES					
<i>OPERATING EXPENSES</i>					
Sanitary Sewer Maintenance	470,619	474,701	443,988	389,550	451,239
HOVMSD Sewerage Treatment Costs	1,870,000	1,964,606	1,970,000	1,878,059	1,970,000
KU Meter Reading / Billing Charges	299,877	252,612	252,130	299,217	308,750
General Insurance	12,140	11,786	12,140	12,140	12,504
Administrative Costs	128,803	128,803	151,522	151,522	160,091
Depreciation	340,062	432,224	398,461	432,224	416,102
TOTAL OPERATING EXPENSES	3,121,501	3,264,732	3,228,241	3,162,712	3,318,686
<i>NONOPERATING (REVENUES) EXPENSES</i>					
Capital Improvements	0	0	0	0	0
Interest & Fiscal Charges - Trans to Debt Fund	445,439	439,546	428,939	428,939	897,817
TOTAL NONOPERATING REVENUES (EXPENSES)	445,439	439,546	428,939	428,939	897,817
OTHER FINANCING SOURCES (USES)					
Transferred from Special Assessment Fund	275,000	395,000	156,000	327,454	500,000
TOTAL OTHER FINANCING SOURCES (USES)	275,000	395,000	156,000	327,454	500,000
DEBT PAYMENT - PRINCIPAL ONLY					
Principal Only	425,000	425,000	450,000	450,000	450,000
TOTAL PAYMENT - PRINCIPAL ONLY	425,000	425,000	450,000	450,000	450,000
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	845,560	991,629	611,320	802,496	519,079

*Sanitary Sewer Utility Fees remain the same as 2025 at \$8.75/100 cubic feet

CITY OF KAUKAUNA

2026 BUDGET

FUND: 602
DEPT: 53608

SANITARY SEWER UTILITY
DEPARTMENT: SANITARY SEWER MAINTENANCE

OBJECT CODE	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
PERSONNEL SERVICES						
Wages & Salaries						
5101	Regular Payroll	184,202	153,752	191,208	161,208	200,085
5107	Overtime Payments	5,000	8,168	5,000	8,801	5,000
5110	Shift Premium Pay	20	12	20	30	20
5113	Job Class Premium Pay	1,500	1,411	1,500	1,517	1,500
5119	Longevity Pay	425	435	0	0	0
5125	Call Time	0	0	0	0	0
Fringe Benefits						
5151	Retirement Plan	14,307	9,969	13,742	11,923	14,876
5152	Residency	8,674	6,634	8,756	7,824	6,973
5154	Social Security	14,623	11,558	15,126	13,124	15,805
5157	Group Health Insurance	79,718	57,295	76,961	58,102	81,131
5160	Group Life Insurance	671	330	372	386	384
5163	Workers Compensation	6,179	3,952	5,003	4,340	5,165
TOTAL PERSONNEL SERVICES		315,319	253,515	317,688	267,255	330,939
NON-PERSONNEL SERVICES						
Purchased Services						
5303	Communications	300	0	300	300	300
5309	Water, Sewer & Electric	19,000	20,043	20,000	20,073	20,000
5312	Maintenance - Building	1,000	24	1,000	500	1,000
5318	Maintenance - Automotive	5,000	7,828	5,000	8,033	7,500
5321	Maintenance - Other Equip	5,000	5,697	5,000	4,654	5,000
5322	Maintenance - Roads & Walks	2,000	1,654	2,000	1,800	2,000
5325	Contractual Services	100,000	163,636	75,000	69,025	60,000
Supplies						
5407	Automotive Supplies	6,000	5,788	6,000	5,910	6,000
5410	General Supplies	2,000	1,310	2,000	2,000	2,000
5413	Chemical & Ordnance	0	0	0	0	1,500
TOTAL NON-PERSONNEL SERVICES		140,300	205,980	116,300	112,295	105,300
OUTLAY						
5807	Machinery, Tools & Instrumnts	15,000	15,206	10,000	10,000	15,000
TOTAL OUTLAY		15,000	15,206	10,000	10,000	15,000
TOTAL SANITARY SEWER MAINT		470,619	474,701	443,988	389,550	451,239

CITY OF KAUKAUNA

2026 BUDGET

FUND: 602
DEPT: 53610

SANITARY SEWER UTILITY
DEPARTMENT: HOVMSD-SEWERAGE TREATMENT

OBJECT CODE	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5309	Water, Sewer & Electric	1,870,000	1,964,606	1,970,000	1,878,059	1,970,000
TOTAL NON-PERSONNEL SERVICES		1,870,000	1,964,606	1,970,000	1,878,059	1,970,000
TOTAL HOV SEWERAGE TREATMENT		1,870,000	1,964,606	1,970,000	1,878,059	1,970,000

CITY OF KAUKAUNA

2026 BUDGET

FUND: 602
DEPT: 53609

SANITARY SEWER UTILITY
DEPARTMENT: SEWER USER BILLING COST

OBJECT CODE	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET
NON-PERSONNEL SERVICES						
Purchased Services						
5325	Contractual Services	299,877	252,612	252,130	299,217	308,750
TOTAL NON-PERSONNEL SERVICES		299,877	252,612	252,130	299,217	308,750
TOTAL SEWER USER BILLING COST		299,877	252,612	252,130	299,217	308,750

CITY OF KAUKAUNA

2026 BUDGET

SANITARY SEWER UTILITY SUMMARY OF DEBT SERVICE COSTS

<i>DEBT ISSUE</i>	<i>12/31/25 BALANCE</i>	<i>12/31/2026 BALANCE</i>	<i>PRINCIPAL MATURITIES</i>	<i>INTEREST</i>	<i>TOTAL PRINCIPAL AND INTEREST</i>
2013 Revenue Bond	475,000	325,000	150,000	20,031	170,031
2015 Revenue Bond	500,000	400,000	100,000	16,125	116,125
2016 Revenue Bond	550,000	475,000	75,000	17,000	92,000
2018 Revenue Bond	875,000	825,000	50,000	33,375	83,375
2022 Revenue Bond	7,870,000	7,795,000	75,000	327,314	402,314
2025B Bond Anticipation Notes	6,650,000	6,650,000	0	483,972	483,972
Totals	10,720,000	16,470,000	450,000	897,817	1,347,817



RESOLUTION NO. 2025-5489

**RESOLUTION DESIGNATING APPROPRIATIONS AND LEVYING A TAX
FOR THE 2026 BUDGET OF THE CITY OF KAUKAUNA**

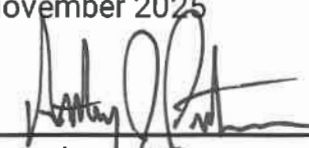
BE IT HEREBY RESOLVED, by the City Council of the City of Kaukauna, Wisconsin, that there hereby be appropriated out of the receipts of the City of Kaukauna for the year 2025, including monies received from the general property tax levy, as described in attached budget schedules for General Fund, Debt Service Fund, Nelson Crossing Fund, Park & Pool Capital 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 2025, collected in 2026, upon all taxable property within the City of Kaukauna as returned by the Assessor in the year 2025, for the uses and purposes as set forth in said budget, and that all taxing officers of the City are hereby authorized and directed to spread the tax upon the current tax roll of the City of Kaukauna.

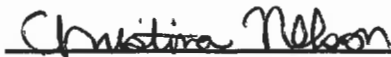
1. There is levied upon the taxable property of the City of Kaukauna for the General Fund, the sum of \$8,477,163.
2. There is levied upon the taxable property of the City of Kaukauna for debt service, all bonds and notes legally required, the sum of \$4,855,099.
3. There is levied upon the taxable property of the City of Kaukauna for Nelson Crossing, the sum of \$3,550.
4. There is levied upon the taxable property of the City of Kaukauna for the Park & Pool Capital Improvement Fund, the sum of \$500,000.

Introduced and adopted this on the 18th day of November 2025

APPROVED: _____


Anthony U. Penterman, Mayor

ATTEST: _____


Christina Nelson, Deputy 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

<i>OBJECT CODE</i>	<i>DESCRIPTION</i>	<i>DEFINITION</i>
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

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 B

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 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 B

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.

