2026 Non-Personnel Budget Item Preview

Budget Calendar

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

- October 20th – Present Personnel items to Finance/Personnel committee for feedback
- *Week of October 27th – Print Budget Books and Distribute*
- November 10th – Proposed Budget Presentation to Committee of the Whole at 6:00pm
- November 18th – Public Hear and Budget Adoption

Budget Roundtable: From Challenge to Consensus

- Emotions, Effort, and Resolution
- Original budget estimates had a deficit of $600k
- Options for closing the gap
  - Personnel Adjustments
  - Non-Personnel Adjustments
  - Revenue Considerations
- Prioritization & Next Steps
  - Nice to have (but not essential)
  - One-time expenses
  - New items not in last year's budget
- From Gap to Balance

Check in on the Limits

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

With current make up of the 2026 budget

Levy Limit – Allows city to increase tax levy $375,214	Expenditure restraint Allowable increase - $952,200k.
• Levy - $142 under the levy limit	• Proposing to stay under this allowable expense increase by $3,161.

Tax Rate Projection

Based on the current budget composition, it is anticipated that the tax rate for the City of Kaukauna will decrease by 25.17% over 2025 budget. T

This equates to a decrease of $2.51/$1,000 of value.

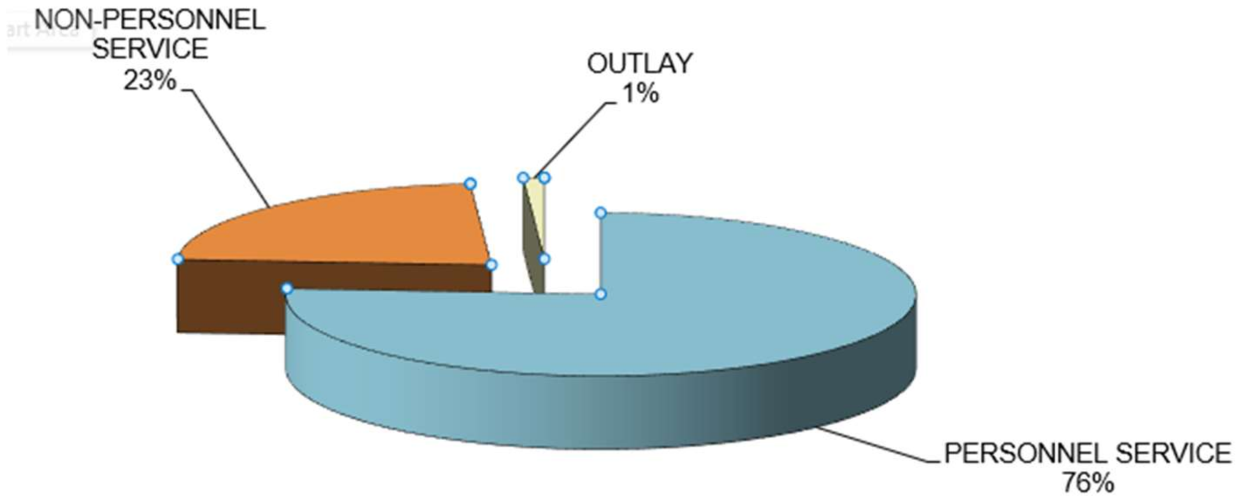
Note that the Citywide revaluation has a lot to do with this.

This is with an estimated assessment values increasing 41.62%.

This percentage estimate has Manufacturing estimated to remaining flat.

With all other jurisdiction remaining flat the overall Tax bill rate will decrease 26.97% or $5.94/$1,000 of value

2026 Budgeted General Fund Expenditures by Type



What are Non-Personnel Items

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

The top 25 Categories by Spend across the City

Non-Personnel 2026 Budget Preview

Expense Category	2025 BUDGET	2026 BUDGET	$ Diff	% Diff
Non Personnel	$3,960,848	$4,075,118	$114,270	2.9%

Larger Variances

- The table to the right is showing any large variances +/- from 2025 to 2026 budget by category

Expense Category	2025 Budget	2026 Budget	Diff $	Diff %
Electric City River Jam Expenses	$0	$60,000	$60,000	0.00%
Contractual Services	$1,226,500	$1,273,710	$47,210	3.85%
Tuition Reimbursement Program	$8,000	$28,675	$20,675	258.44%
Maintenance - Roads & Walks	$108,000	$125,000	$17,000	15.74%
Library Material	$107,552	$122,552	$15,000	13.95%
Communications	$48,118	$57,266	$9,148	19.01%
Automotive Supplies	$187,200	$194,400	$7,200	3.85%
Advertising	$33,500	$39,100	$5,600	16.72%
Office Supplies	$30,800	$35,800	$5,000	16.23%
Concession Product	$61,700	$55,000	-$6,700	-10.86%
Cybersecurity	$29,000	$22,000	-$7,000	-24.14%
Water, Sewer & Electric	$518,650	$510,525	-$8,125	-1.57%
Bank & Credit Card Fees	$15,180	$1,200	-$13,980	-92.09%
Service Contracts	$69,784	$55,000	-$14,784	-21.19%
General Insurance	$214,423	$197,359	-$17,064	-7.96%
Data Center	$40,000	$22,000	-$18,000	-45.00%

Contractual Services – Detailed Changes (Increases)

Information Technology ($41k) – Intranet setup, Increased Managed Service for new staffing and new computer setups

Human Resources ($17k) – Increase for Union negotiation and wage study vendor

Finance ($12k)– Increased cost for costs related to Payroll, Accounting Software as well as Ambulance billing services

Ambulance ($7k) – EMS software Image Trend, maintenance agreements (Cot, defibrillator)

Equipment Maintenance ($5k) - Truck towing, equipment sent out for maintenance

Forestry ($5k) - Stump Grinding

Building Inspections ($5k) – Increasing budged funds for commercial inspection to match what has happen and expected to happen in 2026

Contractual Services – Detailed Changes (Decreases)

- **Assessment (-$35k)** – Prepaid Bowmar Contract for Revaluation
- **Parks (-$30k)** – One time parks project in 2025 (Flock Camera's for 3 Parks)
- **Bus Subsidy (-$7k)** – Estimated net difference between City bus and subsidy is a decrease
- **Adult Program (-$5k)** - Removing programs (Zumba, Pickleball) which were contracted to bring them in house with seasonal staff.

Noteworthy Items

Community Enrichment – Electric City Reiver Jam Expense as well as revenue being budgeted in this year's budget. ($60k)

Tuition Reimbursement Program – Fire department hired EMT staff who are finishing school to be come paramedic. City to pay for training ($20k)

Maintenance Road & Sidewalk- Increase for actual expenses from previous year ($10k)

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

Automotive Supplies – Increased cost based on previous years as well as known routine expense ($7k)

Concession Product – Buying less to match expected sales using sales history. (-$6)

Bank & Credit Card fees – Plan to move Huntington Account balance to Local Government Investment Pool (LGIP) to reduce management fees and earn the same amount of interest on the account balance. (-$10k)

Service Contracts – Library switched vendors from Bibliotheca to mK solutions for the gates and self checks (-$14.5k)

Data Center and Cybersecurity – One-time projects completed in last years budget (-$25k)

Strategic Plan Items

Phone Answering System Upgrade – Improve the phone answering System to provide a better experience for the callers

Intranet Creation– This item has been discussed for 2 plus years.

Council Chambers AV/Audio Improvement – Looking to upgrade the video and sound and improve our technology to run efficient meetings

Strategic Plan Update – Current Strategic Plan is coming to an end. Budget accounts for cost to get the plan updated with an outside facilitator. Expected to update plan for year 2027-2029 or as determine best for the city

Capital Outlay

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

2025 BUDGET	2026 BUDGET	$ Diff	% Diff
$237,745	$222,633	-$15,112	-6.4%

Larger Variances

Expense Category	2025 Budget	2026 Budget	Diff $	Diff %
Machinery, Tools & Instruments	$89,564	$97,440	$7,876	8.79%
Automotive	$84,561	$81,863	-$2,698	-3.19%
Office Equipment	$46,120	$27,330	-$18,790	-40.74%
Park Equipment	$3,500	$7,000	$3,500	100.00%
Infrastructure	$5,000	$0	-$5,000	-100.00%

- **Municipal Service Building** – Upgrade AV/Audio in Council Chambers
- **Traffic Controls** – Updating Controller CTH Q/CE. Using capital funding as this will extend the life for more than three-years (Line decreasing $15,000)
- **Computer Upgrade –** Various departments have computer upgrades. Many of these computers are from the 2020 timeframe.
- **Police** – Patrol Squads are purchased and outfitted out of this outlay line as theses vehicles
- **Various Tools** – Various smaller tools and equipment are purchased

Noteworthy Capital Outlay Items

Non-Personnel By Area Handout

****Next Page contains total expense type (non personnel and Capital outlay by department***

CITY OF KAUKAUNA

2026 BUDGET
GENERAL FUND
SUMMARY OF EXPENDITURES BY TYPE - ***NON-COVERED SERVICES***

DESCRIPTION	*NON-PERSONNEL SERVICES*	*OUTLAY*
GENERAL GOVERNMENT		
Assessment	49,300	-
Auditing Services	39,000	-
City Attorney	7,420	-
City Clerk	39,950	-
Commissioners	-	-
Common Council	8,750	-
Community Enrichment	115,300	-
Elections	13,150	-
Finance	120,850	-
Human Resources	72,246	-
Information Technology	282,730	-
Mayor	17,050	-
Municipal Service Building	116,700	27,500
Municipal Judge	14,550	950
Mailroom & Supplies	24,000	-
Planning/Community Development	36,430	2,500
SPAR Building Maintenance	70,000	300
TOTAL GENERAL GOVERNMENT	1,027,426	31,250
PUBLIC SAFETY		
Ambulance	91,525	4,000
Building Inspection	100,850	-
Police	254,456	112,903
School Patrol	1,250	-
TOTAL PUBLIC SAFETY	448,081	116,903
HEALTH & SOCIAL SERVICES		
Alcohol & Other Drug Awareness	4,800	-
TOTAL HEALTH & SOCIAL SERVICES	4,800	-
TRANSPORTATION		
Bridge Maintenance	13,000	-
Bus Subsidies	37,000	-
Engineering	8,350	8,500
Equip Maintenance & Replacement	92,000	-
Forestry	17,000	-
Street Department Administration	8,100	-
Street Lighting	250,500	-
Street Maintenance	128,600	3,400
Street Signs & Markers	26,000	-
Traffic Controls	15,000	-
Weed Control	3,500	-
TOTAL TRANSPORTATION	599,050	11,900

CITY OF KAUKAUNA

2026 BUDGET
GENERAL FUND
*SUMMARY OF EXPENDITURES BY TYPE - **NON-COVERED SERVICES***

DESCRIPTION	*NON-PERSONNEL SERVICES*	*OUTLAY*
COMMUNITY ENRICHMENT		
Adult Sports	7,600	-
Athletic Field	63,000	4,000
Civic Promotions	40,850	-
Community Center	3,000	-
Dance Classes	-	-
Grignon Mansion	6,920	-
Library	683,706	8,680
Swimming Pool	148,800	-
Youth Sports	37,950	-
TOTAL COMMUNITY ENRICHMENT	991,826	12,680
CONSERVATION & DEVELOPMENT OF NATURAL RESOURCES		
Parks	147,300	14,000
1000 Islands Environmental Center	51,000	1,500
TOTAL CONSERVATION	198,300	15,500
OTHER		
Health Insurance	-	-
Property & Liability Insurance	217,850	-
Earmarked Funding - Staffing Assessme	-	-
TOTAL OTHER	217,850	-
SUB-TOTAL NON-COVERED SERVICES	3,487,333	188,233

CITY OF KAUKAUNA

2026 BUDGET
GENERAL FUND
*SUMMARY OF EXPENDITURES BY TYPE - **COVERED SERVICES***

DESCRIPTION	*NON-PERSONNEL SERVICES*	*OUTLAY*
PUBLIC SAFETY		
Fire	206,785	34,400
Fire Safety	7,000	-
TOTAL PUBLIC SAFETY	213,785	34,400
TRANSPORTATION		
Snow & Ice Removal	133,500	-
TOTAL TRANSPORTATION	133,500	-
SANITATION		
Refuse Collection	101,500	-
Refuse Disposal	139,000	-
TOTAL SANITATION	240,500	-
SUB-TOTAL COVERED SERVICES	587,785	34,400
TOTAL EXPENDITURES	4,075,118	222,633