FINANCE AND PERSONNEL COMMITTEE
A meeting of the Finance and Personnel Committee was called to order by Chair Penterman on Monday, October 6, 2025, at 7:14 pm.

Members present: Mayor Penterman, Antoine, DeCoster (Zoom), Eggleston, and Schumacher.

Absent & Excused: Moore.

Also present: Ald. Kilgas, Ald. Schell, Mayor Penterman, Attorney Greenwood, DPW/Eng. Neumeier, Com. Enrich. and Rec. Director Vosters, Mark. and Com. Manager Fencl, Fire Chief Carrel, HR Director Hodge, Police Chief Graff, Street Superintendent Van Gompel, Dir. of Plan. and Com. Dev. Kittel, Street Foreman Nelson, and interested citizens.

Motion by Eggleston, seconded by Schumacher to excuse the absent member.
All Ald. Present voted aye.
Motion carried.

1. **Correspondence**.
   None.

2. **Discussion Topics**.

   a. **SPaR Building Community Room Fee Update Recommendation.**

In 2019, the SPaR building opened the Community Room and Third st. Conference room for rentals. There are approximately 100 rentals (not internal) per year. The fees of the rooms have not been evaluated since the grand opening of the building almost seven years ago. The Recreation & Streets Departments have reviewed the rental policies and fee structures of some neighboring communities including Appleton, Combined Locks, De Pere, Fox Crossing, Kimberly, Little Chute, Menasha and Neenah. Rental fee changes would start in 2026.

Motion by Antoine, seconded by Eggleston to direct staff to increase the Community Room fee by $50 per booking and equalize the security deposit for residents and non-residents for the Community Room and Third St. Conference Room.
All members present voted aye.
Motion carried.

   b. **Performance Management and Compensation Processes.**

Under previous leadership in Human Resources, performance management and compensation processes were implemented between 2022–2024 in various stages and with various components. Due to the timing of the pieces of each program and the departure of the previous HR Director, the overall cohesiveness of the program pieces and the components was unknown once they were all put into practice. The compensation and performance management programs are comprised of several components: annual performance review, step check-ins, step pay increases, pay schedule adjustment (cost-of-living adjustment to step schedule), and merit incentive program. The processes for the above components are heavily manual to initiate, track, and manage. All components were well-intentioned but missed the mark on pulling together the pieces of the programs to successfully implement pay and performance in harmony. The manual nature of the processes takes a significant amount of time for supervisors, Human Resources, Payroll, and Finance.

   c. **Presentation of the preliminary 2026 Budget - Non-Personnel details.**

Finance Director Van Rossum gave a presentation on the preliminary 2026 budget, non-personnel details. Details were provided on how much the budget is increasing or decreasing for various line items. Fin. Dir. Van Rossum stated that alders should reach out to him or the department head with any questions, otherwise this will be included in the proposed 2026 Budget presentation to the Committee of the Whole on Monday November 10th.

d. Weights and Measures Fee Changes for 2026.

In August, staff from the City of Kaukauna met with staff from the City of Appleton Department of Public Health for the annual weights and measures meeting. City of Appleton staff provided additional background on the weights and measures consortium and updates to the weights and measures fee schedule. The City of Appleton manages the East Central Weights & Measures Consortium. The Consortium invoices City of Kaukauna businesses that utilize meters. Businesses within the city are directed to the Consortium for weights and measures questions. Payments and related questions are directed to the City of Kaukauna. This arrangement allows weights and measures experts to answer questions about the program and for the City of Kaukauna to receive streamlined payment. Schedule fees are charged to city businesses. The Consortium recommends that the City of Kaukauna increases the petroleum pump fee by $10 to support program sustainability and regional alignment. The last weights and measures fee change occurred in September 2022. To reflect the 2026 fee updates, the city paralegal drafted a resolution in collaboration with finance personnel.

Motion by Schumacher, seconded by Antoine to forward the Resolution Establishing Fees for Weights and Measures as presented to the Legislative Committee for consideration.
All members present voted aye.
Motion carried.

e. Refund of Property Taxes - 1604 Stafford Lane and 4101 Ridgecrest Lane.

Following the finalization of the 2024 assessment roll and levies, staff identified assessment errors on two parcels: Parcel 325037200 – 1604 Stafford Lane (The 2024 assessment incorrectly included square footage on the second story of the home that does not exist. This resulted in an overstated assessed value and tax bill) and Parcel 323222114 – 4101 Ridgecrest Lane (This parcel, owned by the city, was inadvertently switched to taxable status, causing a tax bill to be generated. As City-owned property, it should have remained tax exempt). Property owners are aware of this situation. The Finance Director has already submitted the appropriate forms to the Department of Revenue to initiate the process of having all taxing jurisdictions reimburse their share of the property taxes refunded. The City must first issue a refund to the property owners. On the 2025 Statement of Taxes, the city will receive reimbursement from the other taxing jurisdictions. In the case of Parcel 323222114, the city will reimburse itself since it had to pay the incorrectly generated tax bill.

Motion by Schumacher, seconded by Antoine to recommend issuing tax refunds for parcels 325037200 (1604 Stafford Lane) in the amount of $1,747.59 and 323222114 (4101 Ridgecrest Lane) in the amount of $1,236.73 using General Fund balance, with reimbursement to occur when the City receives funds back from the other taxing jurisdictions.
All members present voted aye.
Motion carried.

3. Adjourn.

Motion by Eggleston, seconded Antoine to adjourn.
All members present voted aye.
Motion carried.

Meeting adjourned at 7:57 pm.

Kayla Nessmann, Clerk