2026 Personnel Budget Item Preview

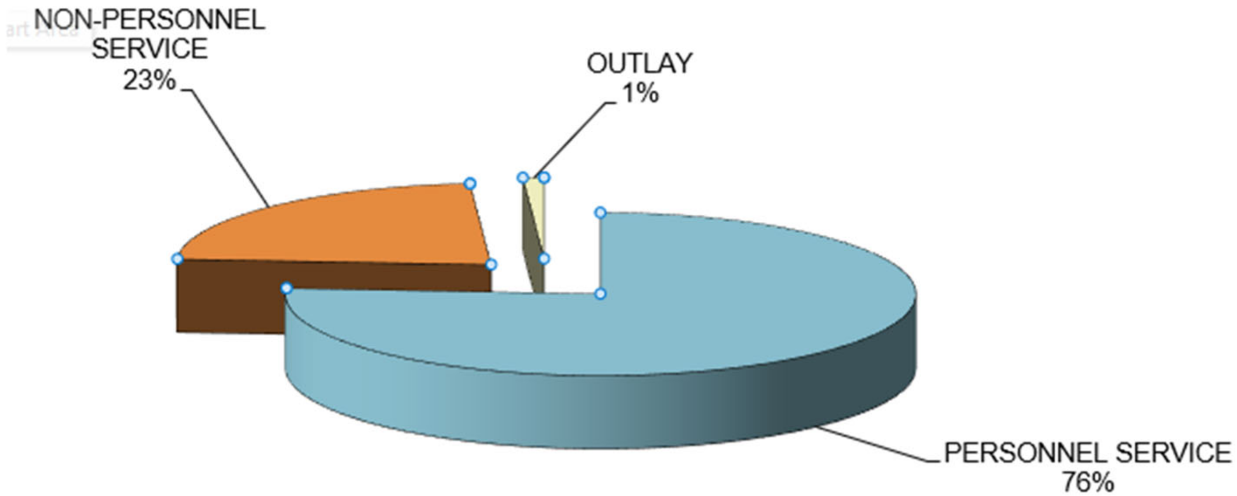
Budget Calendar

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

- *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

2026 Budgeted General Fund Expenditures by Type



Personnel 2026 Budget Preview

Expense Category	2025 BUDGET	2026 BUDGET	$ Diff	% Diff
Total Personnel	$14,940,275	$15,736,245	$795,970	5.3%

What are Personnel Items

Benefits

1. Group Health Insurance
2. Retirement Plan
3. Social Security
4. Residency
5. Workers Compensation
6. Group Life Insurance

Salary and Wages

1. Regular Payroll
2. Holiday Pay
3. Longevity (Unions)
4. Job Class Premium Pay
5. Shift Premium Pay
6. Merit Incentive
7. Temporary Payroll
8. Overtime Pay

Larger Variances

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

	2025 Budget	2026 Budget	$ Diff	% Diff
Regular Payroll	$8,824,937	$9,434,992	$610,055	6.9%
Holiday Pay	$217,281	$242,170	$24,889	11.5%
Longevity Pay	$0	$4,485	$4,485	0.0%
Job Class Premium Pay	$7,485	$8,400	$915	12.2%
Overtime Pay	$245,000	$245,000	$0	0.0%
Shift Premium Pay	$700	$700	$0	0.0%
Merit Incentives	$16,000	$0	-$16,000	-100.0%
Temporary Payroll	$509,434	$479,755	-$29,679	-5.8%

	2025 Budget	2026 Budget	$ Diff	% Diff
Group Health Insurance	$3,005,060	$3,089,779	$84,719	2.8%
Retirement Plan	$1,107,714	$1,177,331	$69,617	6.3%
Social Security	$575,062	$606,393	$31,331	5.4%
Residency	$207,677	$219,277	$11,600	5.6%
Workers Compensation	$213,181	$216,096	$2,915	1.4%
Group Life Insurance	$10,744	$11,867	$1,123	10.5%

Wages

Significant Changes

New/Reclassified Positions

- Human Resource Coordinator
- Account Specialist AR moving to FT
- Assistant Library Director
- Parks Foreman

Wages Continued

Recreation & Pool

- Dance is now included in Youth Sports rather than own department
- Job titles are consolidated
- Wage adjustments for season not mirroring the regular staff scale adjustment

Wage scale cost of living adjustment of 3.5%

Adjusted Pay Schedule to be consistent from step to step at 2.25%

Holiday Pay

Holiday Pay is for both Fire and Police Union Members

Key Departments with Notable Changes

Fire Department	Police Department
+$18,506	+$6,383

Temporary Payroll Decrease

- Significant Decreases

Department	2025 Temp Payroll	2026 Temp Payroll	Change
Dance Classes	$28,264	$0	-$28,264
Street Maintenance	$112,152	$107,358	-$4,794
Adult Programs	$30,670	$27,120	-$3,550

- Significant Increases
  - Swimming Pool $8,718
  - Youth Programs $7,684

Group Health Insurance

- City offers ten (10) different health plans through the State (Employee Trust Fund)
- All plans had a range of 9%-13% increase in premiums
- Overall plan mix had an 8% increase in premiums
- Overall Cost increase is budgeted at 2.8%
- Budgeting for the unknowns
  - New or Vacant positions don't have previous year as benchmark
    - Budgeting these positions for family plan to cover potential cost
      - Human Resource Coordinator
      - Assistant Library Director
      - Street Park Foreman

Residency

- The City provides a 6% of salary in residency incentive for those employee's who live within the city corporate limits.
- The city capped this overall benefit to an aggregate of $250,000. If the City reaches this amount, it will then adjust the overall percentage by employee of the incentive to stay within that total amount.
- The City is at $219,000 in the 2026 budget
- Budgeting for the unknowns
  - New or Vacant positions don't have previous year as benchmark
    - Budgeting these positions to cover potential cost
      - Human Resource Coordinator
      - Assistant Library Director
      - Street Park Foreman

Retirement

- The City participates in the Wisconsin Retirement System (WRS).
- The City has 4 category classes within the system in which 2 had a slight increase and 2 had slight decreases.
- Most City employees eligible are in the General Category. These are employees who work at least 1,200 hours
- With this being tied to wages, it fluctuates the same direction as overall wages.

Category	2025	2026	% Diff
WRS General	6.95%	7.20%	0.25%
WRS Elected	6.95%	7.20%	0.25%
WRS Protective with SS (police)	15.01%	14.80%	-0.21%
WRS Protective W/O SS (fire)	19.01%	18.60%	-0.41%

Social Security

- Social Security is also tied to wages, which too will fluctuate the same direction as overall wages
  - Larger Increases include:
    - Police Department
    - New Positions
  - Decreases Include:
    - Fire Department
- New Positions making up some of the increase
  - Human Resource Coordinator
  - Converting Accounting Specialist to Full Time
  - Assistant Library Director
  - Park Foreman

Noteworthy Items

Retiree health benefit usage and cost increase

- 24 Participants (2 more than last year)
- 2026 is budgeted to increase of $19,539 over 2025 budget

Foundation Grant for Environmental Center is included again this year

Removed Merit Incentive

New Personnel Additions

Human Resources Coordinator

Overview:

• Expands HR capacity to support citywide staffing, compliance, and employee engagement.
• Addresses workload that has become unsustainable for a single HR staff member.
• Builds continuity and resilience in critical HR operations and initiatives.

Strategic Alignment:

• Supports the City’s People Management Plan through standardized processes and consistent communication.
• Enables proactive management of compensation, performance, and recruitment efforts.
• Advances employee engagement and organizational development priorities.

Operational Benefits:

• Improves turnaround time for employee services and data management.
• Reduces reliance on external consultants for HR projects.
• Provides capacity for safety planning, training, and policy improvement.

Accounting Specialist – AR (Full-Time Conversion)

Overview:

• Current AR role is part-time; workload has expanded with system upgrades and new billing processes.
• Converting to full-time ensures continuity and accuracy across all City funds and utilities.
• Supports Finance and Clerk teams by strengthening internal controls and reducing manual entry.

Strategic Alignment:

• Advances the City's Financial Responsibility and Operational Excellence goals.
• Supports modernization efforts in NetSuite and Paycor, improving efficiency and audit readiness.

Operational Benefits:

• Faster turnaround for accounts receivable, deposits, billing, and reconciliations.
• Improves coverage for cross-training and internal controls.
• Reduces reliance on overtime or temporary help during peak seasons.

Assistant Library Director

Overview:

• Supports growing service demands, programming, and technology at the Library.
• Expands leadership capacity to manage staff, public services, and strategic initiatives.
• Ensures continuity and depth of management as the Library evolves and expands community impact.

Strategic Alignment:

• Advances Quality of Life and Community of Choice priorities from the City's Strategic Plan.
• Strengthens community engagement, literacy, and access to information.
• Provides leadership for future facility planning and modernization.

Operational Benefits:

• Enhances management support for library staff and operations.
• Improves consistency in service delivery and program quality.
• Increases administrative capacity for grants, partnerships, and reporting.

Park Foreman

Overview:

• Expands focus on parks, trails, and facilities as the City continues to grow.
• Provides dedicated oversight for maintenance, events, and contractor coordination.
• Addresses the increasing number of facilities, park assets, and stormwater ponds.

Strategic Alignment:

• Advances Community of Choice objectives by maintaining high-quality parks and open spaces.
• Supports City investments in recreation and facility management to sustain community appeal.
• Aligns with the strategic plan to optimize service contracts and interdepartmental efficiency.

Operational Benefits:

• Provides leadership for the parks team and coordination of maintenance schedules.
• Frees up Street Foreman for construction and infrastructure priorities.
• Enhances public service through improved facility upkeep, event support, and safety.

City Organizational Chart

The next page will have the organizational Chart of City Staff.

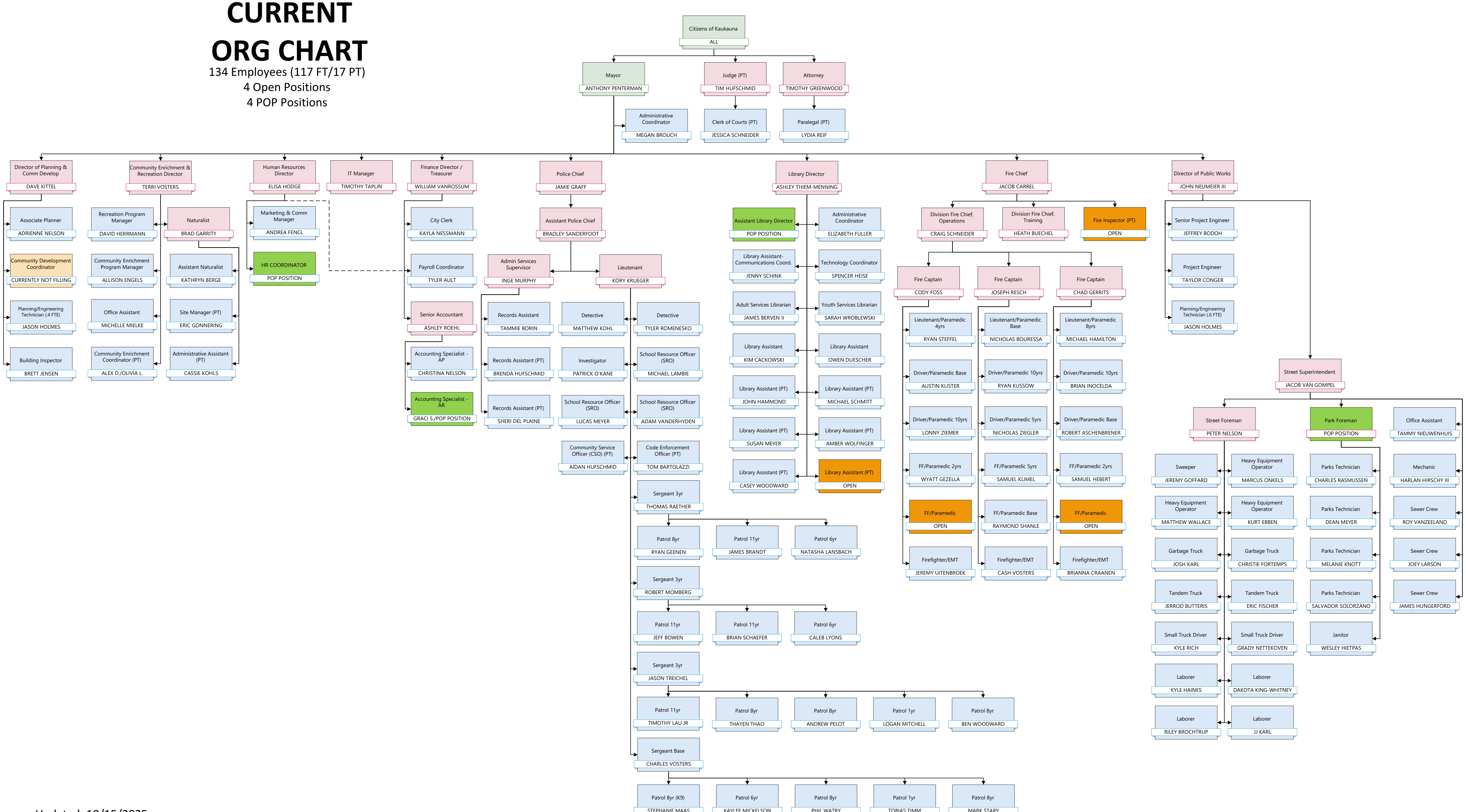
Color Coding Legend

Pink: Indicates department heads or managers
Blue: Represents positions that are currently filled
Green: Marks new roles included in the budget
Dark Orange: Shows open positions that are actively being recruited
Light Orange: Highlights open positions that are not planned to be filled at this time

CITY OF KAUKAUNA

CURRENT ORG CHART

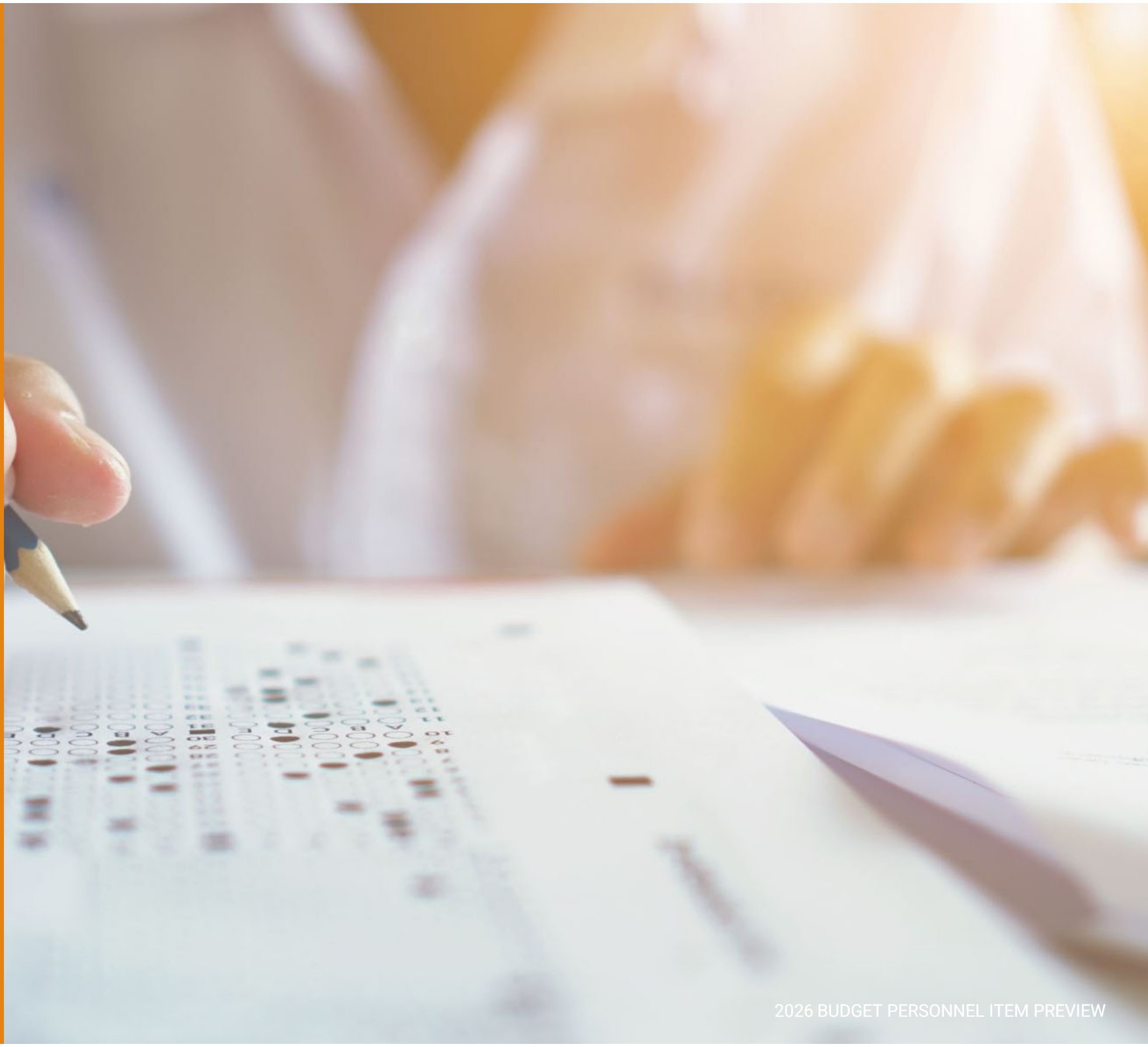
134 Employees (117 FT/17 PT)
4 Open Positions
4 POP Positions



Updated: 10/15/2025

Personnel By Area Handout

NEXT PAGE CONTAINS EXPENSE TYPE BY AREA



CITY OF KAUKAUNA

2026 BUDGET

GENERAL FUND

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

DESCRIPTION	*PERSONNEL SERVICES*
GENERAL GOVERNMENT	
Assessment	150
Auditing Services	-
City Attorney	217,234
City Clerk	246,024
Commissioners	4,572
Common Council	45,115
Community Enrichment	271,239
Elections	25,750
Finance	461,173
Human Resources	371,430
Information Technology	143,433
Mayor	228,800
Municipal Service Building	-
Municipal Judge	64,867
Mailroom & Supplies	-
Planning/Community Development	257,770
SPAR Building Maintenance	-
TOTAL GENERAL GOVERNMENT	2,337,557
PUBLIC SAFETY	
Ambulance	-
Building Inspection	150,109
Police	4,191,937
School Patrol	66,000
TOTAL PUBLIC SAFETY	4,408,046
HEALTH & SOCIAL SERVICES	
Alcohol & Other Drug Awareness	-
TOTAL HEALTH & SOCIAL SERVICES	-
TRANSPORTATION	
Bridge Maintenance	-
Bus Subsidies	-
Engineering	523,552
Equip Maintenance & Replacement	-
Forestry	-
Street Department Administration	221,295
Street Lighting	-
Street Maintenance	2,439,930
Street Signs & Markers	-
Traffic Controls	-
Weed Control	-
TOTAL TRANSPORTATION	3,184,777

CITY OF KAUKAUNA

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

DESCRIPTION	*PERSONNEL SERVICES*
COMMUNITY ENRICHMENT	
Adult Sports	97,482
Athletic Field	-
Civic Promotions	-
Community Center	-
Dance Classes	-
Grignon Mansion	-
Library	991,259
Swimming Pool	285,487
Youth Sports	119,666
TOTAL COMMUNITY ENRICHMENT	1,493,894
CONSERVATION & DEVELOPMENT OF NATURAL RESOURCES	
Parks	-
1000 Islands Environmental Center	271,310
TOTAL CONSERVATION	271,310
OTHER	
Health Insurance	518,520
Property & Liability Insurance	-
Earmarked Funding - Staffing Assessment	-
TOTAL OTHER	518,520
Contingent Expenditures	-
Transfer to Debt Service	-
SUB-TOTAL NON-COVERED SERVICES	12,214,104

CITY OF KAUKAUNA

2026 BUDGET

GENERAL FUND

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

DESCRIPTION	*PERSONNEL SERVICES*
PUBLIC SAFETY	
Fire	3,522,141
Fire Safety	-
TOTAL PUBLIC SAFETY	3,522,141
TRANSPORTATION	
Snow & Ice Removal	-
TOTAL TRANSPORTATION	-
SANITATION	
Refuse Collection	-
Refuse Disposal	-
TOTAL SANITATION	-
SUB-TOTAL COVERED SERVICES	3,522,141
TOTAL EXPENDITURES	15,736,245