

2027 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

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	30					

- October 19th – Present Personnel items to Finance/Personnel committee for feedback
- *Week of October 26th – Print Budget Books and Distribute*
- November 9th – Proposed Budget Presentation to Committee of the Whole at 6:00pm
- November 17th – Public Hear and Budget Adoption

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



Check in on the Limits

With current make up of the 2027 budget

Levy Limit – Allows city to increase tax levy \$281,798

- Levy - \$3 under the levy limit

Expenditure restraint Allowable increase - \$1,081,700.

- Proposing to stay under this allowable expense increase by \$2,318.

Tax Rate Projection

Based on the current budget composition, it is anticipated that the tax rate for the City of Kaukauna will increase by 2.29% over 2026 budget.

This equates to a decrease of \$0.17/\$1,000 of value.



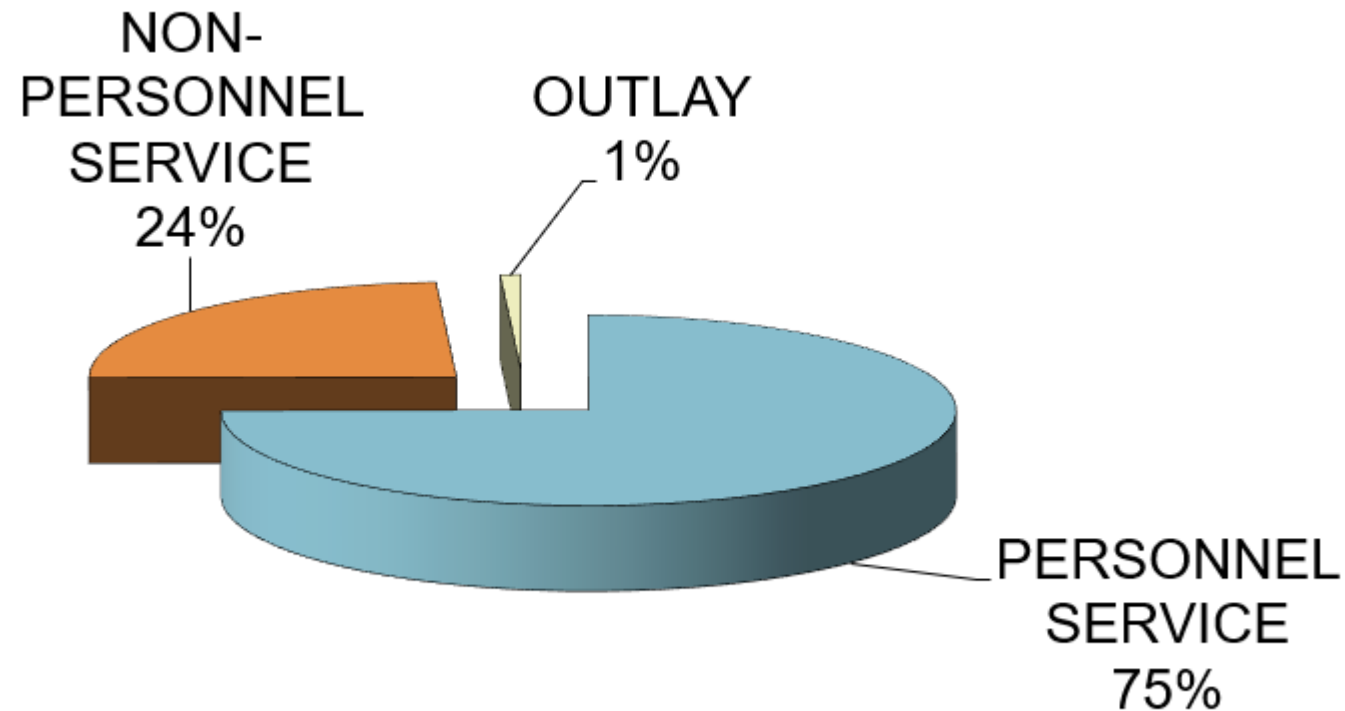
This is with an estimated assessment values increasing 2.78%.

This percentage estimate has Manufacturing estimated to remain flat.



If all other jurisdictions remain flat, the overall Tax bill rate will increase 0.19% or \$0.03 per \$1,000 of value

2027 Budgeted General Fund Expenditures by Type



What are Non-Personnel Items

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

The top 25 Categories by Spend across the City

Non-Personnel 2027 Budget Preview

Expense	2026	2027		
Category	BUDGET	BUDGET	\$ Diff	% Diff
Non Personnel	\$4,077,315	\$4,310,547	\$233,232	5.7%

Larger Variances

- The table to the right is showing any large variances +/- from 2026 to 2027 budget by category

Expense Category	2026	2027	\$ Diff	% Diff
	BUDGET	BUDGET		
Contractual Services	1,275,330	1,455,348	\$180,018	14.12%
Water, Sewer & Electric	510,525	547,625	\$37,100	7.27%
User Licensing	600	18,800	\$18,200	3033.33%
General Insurance	207,526	222,769	\$15,243	7.35%
Library Material	122,552	137,735	\$15,183	12.39%
Automotive Supplies	194,400	208,900	\$14,500	7.46%
Heating Fuels	57,300	63,150	\$5,850	10.21%
Cybersecurity	22,000	17,000	-\$5,000	-22.73%
Concession Product	55,000	49,000	-\$6,000	-10.91%
Miscellaneous	30,250	22,050	-\$8,200	-27.11%
Communications	63,266	53,900	-\$9,366	-14.80%
Recycling Costs	12,000	2,000	-\$10,000	-83.33%

Contractual Services – Detailed Changes Increases



Refuse Disposal + \$118k – Less expense is being transferred to Solid Waste Fund which causes more expense stays within General Fund (ERIP).



Information Technology + \$18k – Increase in Licensing & Support due to new employees, Managed Services contract increase



Building Inspections + \$15k – Increase to match closer to 3-year average w/contracted inspection costs (McMahon & RG Inspections)



SPAR Building + \$13k – Fire Alarm/Extinguisher/ECD/Sprinkler Inspections/Replacement



Ambulance + \$6k – Increase in Medical Equipment Maintenance due to factory warranties expiring on power cot and power load system



Street Maintenance + \$6k – Increase to match closer to 3-year average



Clerk + \$6k – Clerk Minutes & increased cost for Municode



Planning & Community

Development - \$21k – Decrease
to match closer to 4-year average

Contractual
Services –
Detailed
Changes
Decreases

Noteworthy Items

Water, Sewer & Electric – Water rate increase due to Kaukauna Utilities New Water Treatment System. Increase over next 2 years. + \$37k

User Licensing – Engineering Autodesk Subscription upgrade and additional seat + \$18k

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

Automotive Supplies – Increased cost due to Diesel & Gas prices + \$14k

Recycling Cost – No longer recycling with GFL - \$10k

Communication (IT) – Expenses moved to Contractual Services line - \$10k

Concession Product – Buy less to match expected sales using sales history - \$6k

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

2026	2027	\$ Diff	% Diff
BUDGET	BUDGET		
232,703	195,583	(37,120)	-16.0%

Larger Variances

Expense Category	2026	2027	\$ Diff	% Diff
	BUDGET	BUDGET		
Land & Buildings	\$9,000	\$13,000	\$4,000	44.44%
Automotive	\$81,863	\$84,438	\$2,575	3.15%
Machinery, Tools & Instruments	\$97,440	\$83,328	-\$14,112	-14.48%
Office Equipment	\$37,400	\$14,817	-\$22,583	-60.38%
Park Equipment	\$7,000	\$0	-\$7,000	-100.00%

Noteworthy Capital Outlay Items

- **Computer Upgrade** – Many departments had computer upgrades in 2026. Less departments need upgrades in 2027 causing Office Equipment decrease significantly.
- **Police** – Patrol Squads are purchased and outfitted out of this outlay line
- **Various Tools** – Various smaller tools and equipment are purchased

Non-Personnel By Area Handout

****Next Page contains total expense type (Non-Personnel and Capital Outlay) by department****

CITY OF KAUKAUNA

2027 BUDGET

GENERAL FUND

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

DESCRIPTION	NON-PERSONNEL SERVICES	OUTLAY
GENERAL GOVERNMENT		
Assessment	50,400	-
Auditing Services	40,000	-
City Attorney	6,620	-
City Clerk	46,200	-
Commissioners	-	-
Common Council	9,060	-
Community Enrichment	110,800	-
Elections	8,650	-
Finance	128,086	-
Human Resources	67,826	-
Information Technology	283,290	-
Mayor	8,900	-
Municipal Service Building	128,600	12,500
Municipal Judge	16,550	1,700
Mailroom & Supplies	21,000	-
Planning/Community Development	13,950	-
SPAR Building Maintenance	88,000	-
TOTAL GENERAL GOVERNMENT	1,027,932	14,200
PUBLIC SAFETY		
Ambulance	101,850	4,000
Building Inspection	113,300	-
Police	261,296	111,266
School Patrol	1,250	-
TOTAL PUBLIC SAFETY	477,696	115,266
HEALTH & SOCIAL SERVICES		
Alcohol & Other Drug Awareness	4,800	-
TOTAL HEALTH & SOCIAL SERVICES	4,800	-
TRANSPORTATION		
Bridge Maintenance	11,000	-
Bus Subsidies	37,000	-
Engineering	30,200	5,000
Equip Maintenance & Replacement	92,000	-
Forestry	13,500	1,500
Street Department Administration	8,200	-
Street Lighting	255,000	-
Street Maintenance	131,100	3,400
Street Signs & Markers	26,600	-
Traffic Controls	17,000	-
Weed Control	3,000	-
TOTAL TRANSPORTATION	624,600	9,900

CITY OF KAUKAUNA

2027 BUDGET

GENERAL FUND

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

<i>DESCRIPTION</i>	<i>NON-PERSONNEL SERVICES</i>	<i>OUTLAY</i>
COMMUNITY ENRICHMENT		
Adult Sports	2,600	-
Athletic Field	62,100	4,000
Civic Promotions	29,750	-
Community Center	3,000	-
Dance Classes	-	-
Grignon Mansion	10,520	-
Library	713,167	3,217
Swimming Pool	155,400	-
Youth Sports	40,550	-
TOTAL COMMUNITY ENRICHMENT	1,017,087	7,217
CONSERVATION & DEVELOPMENT OF NATURAL RESOURCES		
Parks	143,700	11,000
1000 Islands Environmental Center	51,200	-
TOTAL CONSERVATION	194,900	11,000
OTHER		
Health Insurance	-	-
Property & Liability Insurance	242,372	-
Earmarked Funding - Staffing Assessmen	-	-
TOTAL OTHER	242,372	-
SUB-TOTAL NON-COVERED SERVICES	3,589,387	157,583

CITY OF KAUKAUNA

2027 BUDGET

GENERAL FUND

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

<i>DESCRIPTION</i>	<i>NON-PERSONNEL SERVICES</i>	<i>OUTLAY</i>
PUBLIC SAFETY		
Fire	216,660	38,000
Fire Safety	7,000	-
TOTAL PUBLIC SAFETY	223,660	38,000
TRANSPORTATION		
Snow & Ice Removal	145,500	-
TOTAL TRANSPORTATION	145,500	-
SANITATION		
Refuse Collection	105,000	-
Refuse Disposal	247,000	-
TOTAL SANITATION	352,000	-
SUB-TOTAL COVERED SERVICES	721,160	38,000
TOTAL EXPENDITURES	4,310,547	195,583