CITY OF KAUKAUNA

2027 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

Interim Finance Director/Treasurer – Jeri Ohman

Fire Chief – Jacob Carrel

Human Resources – Elisa Hodge

City Clerk – Kayla Nessman

Library Director – Ashley Thiem-Menning

Naturalist – Brad Garrity

Planning/Comm Development – David Kittel

Police Chief – Jamie Graff

Rec & Comm Enrichment Director – Terri Vosters

ELECTED OFFICERS

City Attorney – Tim Greenwood

Municipal Justice – Tim Hufschmid

President of the Council – John Moore

CITY OF KAUKAUNA

2027 BUDGET

TABLE OF CONTENTS

BACKGROUND INFORMATION AND OVERVIEW **PAGE**

History of Kaukauna 1-1
How to Read the Budget 1-4
Mission Statement of the City and Budget Policies 1-6
Financial Program Summary 1-8
Budget Process 1-11

SCHEDULES AND SUMMARIES

Summary of Municipal Tax Levy Distribution 2-1
Equalized Value Tax Rates 2-2
Assessed Tax Rates 2-3
Assessed and Equalized Valuations 2-4
Assessed Value by Property Type 2-5
Summary of Municipal Tax Levy and General Fund Balance 2-6
General Fund Balance Chart 2-7
Projected Fund Balance - All Funds 2-8

REVENUE AND EXPENDITURE SUMMARIES

Summary of Revenues & Expenditures for All Funds 3-1
General Fund Revenues 3-3
General Fund Revenues Chart 3-6
General Fund Expenditures 3-7
General Fund Expenditures Chart 3-10
Summary of General Fund Expenditures by Type 3-11
Summary of General Fund Expenditures by Type Chart 3-14
1000 Islands Environmental Center Revenue & Expenditure Summary 3-15
Redevelopment Authority Revenue & Expenditure Summary 3-16
Special Assessment Fund Revenue & Expenditure Summary 3-17
Grignon Mansion Fund Revenue & Expenditure Summary 3-18
Solid Waste Fund Revenue & Expenditure Summary 3-19
Vehicle Registration Fee Fund Revenue & Expenditure Summary 3-20
Redhill Landfill Fund Revenue & Expenditure Summary 3-21
Nelson Crossing Fund Revenue & Expenditure Summary 3-22
Debt Service Fund Revenue & Expenditure Summary 3-23
Industrial Park Fund Revenue & Expenditure Summary 3-24
Municipal Services Department Building Fund Revenue & Expenditure Summary 3-25
Tax Incremental District #1 Fund Revenue & Expenditure Summary 3-26
Tax Incremental District #4 Fund Revenue & Expenditure Summary 3-27
Tax Incremental District #5 Fund Revenue & Expenditure Summary 3-28
Tax Incremental District #6 Fund Revenue & Expenditure Summary 3-29
Tax Incremental District #8 Fund Revenue & Expenditure Summary 3-30
Tax Incremental District #9 Fund Revenue & Expenditure Summary 3-31
Tax Incremental District #10 Fund Revenue & Expenditure Summary 3-32
Tax Incremental District #11 Fund Revenue & Expenditure Summary 3-33
Tax Incremental District #12 Fund Revenue & Expenditure Summary 3-34
Subdivision Feeds Fund Revenue & Expenditure Summary 3-35

REVENUE PROJECTIONS

Budgeted Revenue Sources - All Funds 4-1
Budgeted Revenues - All Funds Chart 4-2
Revenue Sources - All Funds Chart 4-3
Tax Revenue Comparison 4-4
Inter-Governmental Revenue Comparison 4-5
Special Assessment Revenue Comparison 4-6
Other Revenue Comparison 4-7
Sanitary Sewer Revenue Comparison 4-8
Storm Sewer Revenue Comparison 4-9

CITY OF KAUKAUNA

2027 BUDGET

TABLE OF CONTENTS

LONG-TERM DEBT **PAGE**

Summary of Long-term Debt Practices, Policies and Future Projections 5-1
Summary of Indebtedness, Principal Only 5-3
Annual Principal and Interest Debt Service Requirements 5-4
Summary of Long-term Debt and Percent of Legal Debt Limit 5-5
Percent of Legal Debt Limit Chart 5-6
Ratio of Net General Bonded Debt to Equalized Value and Net Bonded Debt Per Capita 5-7
Ratio of Net General Bonded Debt to Budgeted General Fund Expenditures 5-8
Current and Future Projected Debt Service Requirements 5-9

CAPITAL PROJECTS

Capital Projects Summary 6-1
Capital Projects Projected Fund Balance 6-2
Capital Projects Street & Sidewalk Fund Revenues & Expenditures Summary 6-3
Capital Projects Equipment Fund Revenues & Expenditures Summary 6-4
Capital Projects Park & Pool Fund Revenues & Expenditures Summary 6-5
Capital Projects Building & Miscellaneous Fund Revenues & Expenditures Summary 6-6
Capital Projects Five-Year Plan 6-7

DETAILED FUND SCHEDULES

General Government Expenditures Detail:

Assessment 7-1
Auditing Services 7-2
City Attorney 7-3
Clerk 7-4
Commissioners 7-5
Common Council 7-6
Community Enrichment 7-7
Elections 7-8
Finance 7-9
Human Resources 7-10
Information Technology 7-11
Mayor 7-12
Municipal Service Building 7-13
Municipal Judge 7-14
Mailroom and Office Supplies 7-15
Planning/Community Development 7-16
SPAR Building Maintenance 7-17

Public Safety Expenditures Detail:

Ambulance 7-18
Building Inspection 7-19
Fire 7-20
Fire Safety 7-22
Police 7-24
School Patrol 7-26

Health & Social Services Expenditures Detail:

Alcohol & Other Drug Awareness 7-27

Transportation Expenditures Detail:

Bridge Maintenance 7-28
Bus Subsidy 7-29
Engineering 7-30
Equipment Maintenance & Replacement 7-31
Forestry 7-32
Snow & Ice Control 7-33
Street Department Administration 7-34
Street Lighting 7-35

CITY OF KAUKAUNA

2027 BUDGET

TABLE OF CONTENTS

Transportation Expenditures Detail (Continued): **PAGE**

Street Maintenance 7-36
Street Signs & Markers 7-37
Traffic Control 7-38
Weed Control 7-39

Sanitation Expenditures Detail:

Refuse Collection 7-40
Refuse Disposal 7-41

Community Enrichment Expenditures Detail:

Adult Sports 7-42
Athletic Fields 7-43
Civic Promotions 7-44
Community Center 7-45
Dance Classes 7-46
Grignon Mansion 7-47
Library 7-48
Swimming Pool 7-49
Youth Sports 7-50

Conservation & Development of Natural Resources Expenditures Detail:

Parks 7-51
1000 Islands Environmental Center 7-52

Non-Departmental Expenditures Detail:

Health Insurance 7-54
Property & Liability Insurance 7-55

STORM WATER UTILITY

Storm Water Utility Summary 8-1
Storm Water Projected Cash Balance 8-2
Storm Water Revenue and Expenditure Summary 8-3
Storm Sewer Maintenance Detail 8-4
Street Cleaning Detail 8-5
Sanitary Sewer Billing 8-6
Summary of Debt Service Costs 8-7

SANITARY SEWER UTILITY

Sanitary Sewer Utility Summary 9-1
Sanitary Sewer Projected Cash Balance 9-2
Sanitary Sewer Revenue and Expenditure Summary 9-3
Sanitary Sewer Maintenance 9-4
HOVMSD-Sewerage Treatment 9-5
Sewer User Billing Cost 9-6
Summary of Debt Service Costs 9-7

BUDGET ADOPTION RESOLUTION 10-1

APPENDICES

Appendix A - Chart of Accounts 11-1
Appendix B - Glossary 11-7

CITY OF KAUKAUNA

2027 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-feet 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

2027 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

2027 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

2027 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

2027 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

2027 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 2027 operating budget does not anticipate any reduction in services. The 2027 capital improvement budget includes approximately $7,467,000 for street and sidewalk improvements, $2,035,000 for utility improvements, $427,500 for municipal equipment, and $2,550,000 for park improvements.

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

The 2027 budget provides the necessary funds to continue to contract for Ambulance Billing services. 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 2027 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 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 2027.

The storm sewer utility rate 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 2027.

The assessed tax rate for the City is projected to increase by $0.15 or 2.11%. The assessed tax rate for the City and the overlapping municipal tax jurisdictions is unknown at this time.

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 February 2025, the City Council adopted a revised fund balance policy that requires the general fund balance to be at least 30% of the operating budget. The total projected fund balance of $6,925,383 meets the City Council directive. This projected balance is considerably more than the City Council directive. thirty percent (30%) of the 2027 budget of $21,784,950 equals $6,535,485. 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 2027 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 58.7% of the allowable legal limit as of December 31, 2026. However, approximately 13.1% of the allowable legal limit is the result of debt incurred in Tax Incremental District Nos. 5, 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

2027 BUDGET

FINANCIAL PROGRAM SUMMARY

As required by law, the proposed budget for 2027 is balanced and provides for the needs and requirements of the City. The budget for 2027 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, 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.

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 40.21% of General Fund revenue, is budgeted to increase 3.3%. 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, 3.05%, 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 accounts for approximately 26.0% of all general fund revenue, is budgeted to decrease $23,081 or 0.40%.

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 58.7%. It is the goal of management to maintain long-term debt in maturity terms of ten years or less. Approximately 13.1% of the current outstanding debt is the result of debt incurred in Tax Incremental District Nos. 5, 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 2027 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

2027 BUDGET

FINANCIAL PROGRAM SUMMARY

Capital Projects Impact - The 2027 Capital Projects Budget does not require the issuance of approximately $5,000,000 of general obligation long-term debt like in past years as the 2027 projects were borrowed in 2026. The five-year Capital Improvement Program plan will require future debt issues of approximately $5,200,000 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 $6,925,383 as of December 31, 2026. 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 2027 since general fund balance exceeds the year-end target of $6,535,485. 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 $1,078,687 or 5.2%. The property tax component increased $281,600 or 3.3%. 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 2027, this tax represents 11.48% of total general fund revenue sources. This tax source is budgeted to increase in 2027. 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 decrease $23,081. State shared revenue and expenditure restraint are budgeted to also increase $47,095 this year. The State highway aids are budgeted to decrease $129,869, resulting from actual aid being less than budgeted in 2026. These revenue sources contain 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 as well as the Kaukauna Professional Police Association for the 2027 budget.

The 2027 general fund expenditure budget of $21,784,950 increased $1,078,687 or 5.2%. Even with this increase, the City will continue to qualify for State expenditure restraint program funds. The expenditure restraint program will provide approximately $428,945 in revenues for 2027.

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

2027 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.

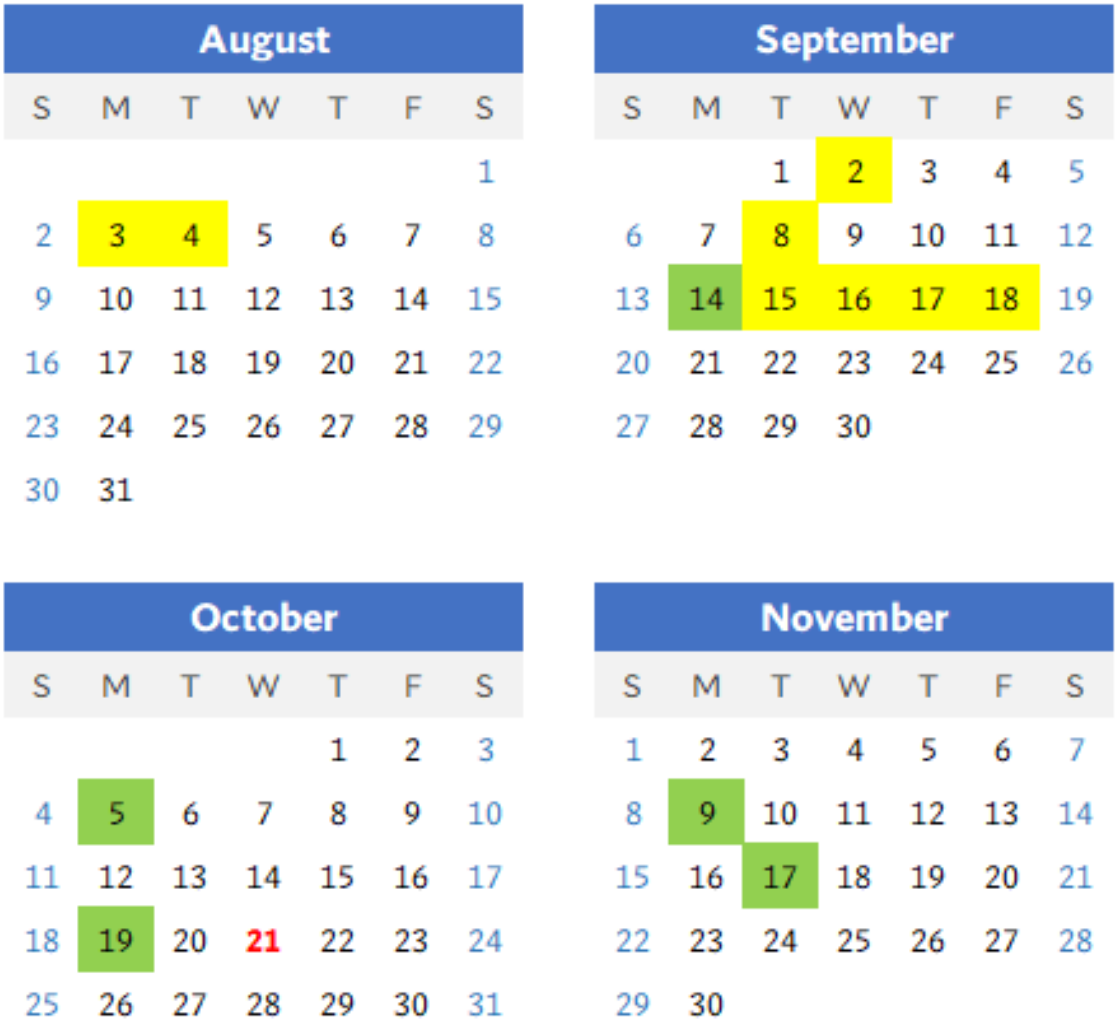
By mid-October final budget adjustments have been made, and the Mayor's proposed budget is prepared and available for distribution. In early November, a public hearing is held on the Mayor's proposed budget. The Committee of the Whole reviews the Mayor's proposed budget and then recommends to the City 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 2027 budget process appears on the following page.

2027 Budget Preparation and Approval Process Schedule



- August 3– Distribution of 5 Year Capital Improvement Project CIP to Department Managers
- August 4 – Distribution of Budget Worksheets to Department Managers
- September 2 – Review CIP Internally with Department Heads
- September 8 – Non –Personnel Budgets Due
- September 14 – through 18 – Administrative Budget Round Table (Discuss Budget Items) as an Aggregate
- September 14 – Present 5-year Capital Improvement CIP to Board of Public Works for Feedback
- October 5 – Present Non-Personnel Items and Tax Rate to Finance and Personnel for feedback
- October 19 – Present Personnel items to Finance and Personnel for feedback
- October 21 – Submit Public Hearing Notice to Clerk for Class 1 posting at least 15 days prior to Hearing
- *Week of October 26th – Print Budget Books and Distribute*
- November 9 – Proposed Budget Presentation to Committee of the Whole at 6pm
- November 17 – Public Hearing and Budget Adoption

CITY OF KAUKAUNA

2027 BUDGET

SUMMARY OF MUNICIPAL TAX LEVY DISTRIBUTION

FUND	*2025 LEVY*	*2026 LEVY*	*INCREASE / (DECREASE)*	*PERCENT CHANGE*
GENERAL	8,477,163	8,758,763	281,600	3.32%
DEBT SERVICE (301 Fund)	4,855,099	5,122,255	267,156	5.50%
Nelson Crossing (224 Fund)	3,550	3,745	195	5.49%
Park & Pool Improvement (422 Fund)	500,000	500,000	0	0.00%
TOTAL MUNICIPAL LEVY	13,835,812	14,384,763	548,951	3.97%

CITY OF KAUKAUNA

2027 BUDGET

COMPARATIVE SUMMARY OF JURISDICTIONAL LEVIES AND
EQUALIZED VALUE TAX RATES FOR THE 2025 & 2026 LEVY YEARS - OUTAGAMIE COUNTY

JURISDICTION	*2025* LEVY	*2026* LEVY	*INCREASE /* (DECREASE) IN LEVY	%	*2025 TAX RATE*	*2026 TAX RATE*	*INCREASE /* (DECREASE) TAX RATE	%
KAUKAUNA MUNICIPAL	13,835,227.34	14,384,251.38	549,024.04	3.97	7.25423	7.09718	(0.15705)	(2.16)
KAUKAUNA SCHOOL DISTRICT	13,140,611.63	13,140,611.63	0.00	0.00	6.89002	6.48357	(0.40645)	(5.90)
FOX VALLEY TECHNICAL COLLEGE	1,306,935.96	1,306,935.96	0.00	0.00	0.68527	0.64484	(0.04043)	(5.90)
OUTAGAMIE COUNTY	4,916,179.38	4,916,179.38	0.00	0.00	2.57770	2.42564	(0.15206)	(5.90)
ENVIRONMENTAL TIF DISTRICT NO. 1	135,066.10	138,101.97	3,035.87	2.25	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 4	140,216.90	139,149.33	(1,067.56)	(0.76)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 5	719,546.59	1,046,589.75	327,043.16	45.45	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 6	1,108,287.57	1,166,013.50	57,725.93	5.21	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 8	90,171.14	93,621.54	3,450.40	3.83	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 9	33,317.42	35,475.45	2,158.03	6.48	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 10	208,388.79	219,876.16	11,487.37	5.51	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 11	154,391.60	175,385.74	20,994.14	13.60	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 12	7,438.11	34,183.31	26,745.20	359.57	---	---	---	---
SUBTOTAL	35,795,778.52	36,796,375.10	1,000,596.58	2.80	17.40722	16.65123	(0.75599)	(4.34)
STATE CREDIT - SCHOOLS	(2,189,561.71)	(2,189,561.71)	0.00	0.00	(1.06472)	(0.99079)	0.07393	6.94
NET LEVY AND TAX RATE	33,606,216.81	34,606,813.39	1,000,596.58	2.98	16.34250	15.66044	(0.68206)	(4.17)

CITY OF KAUKAUNA

2027 BUDGET

COMPARATIVE SUMMARY OF JURISDICTIONAL LEVIES AND
ASSESSED VALUE TAX RATES FOR THE 2025 & 2026 LEVY YEARS - OUTAGAMIE COUNTY

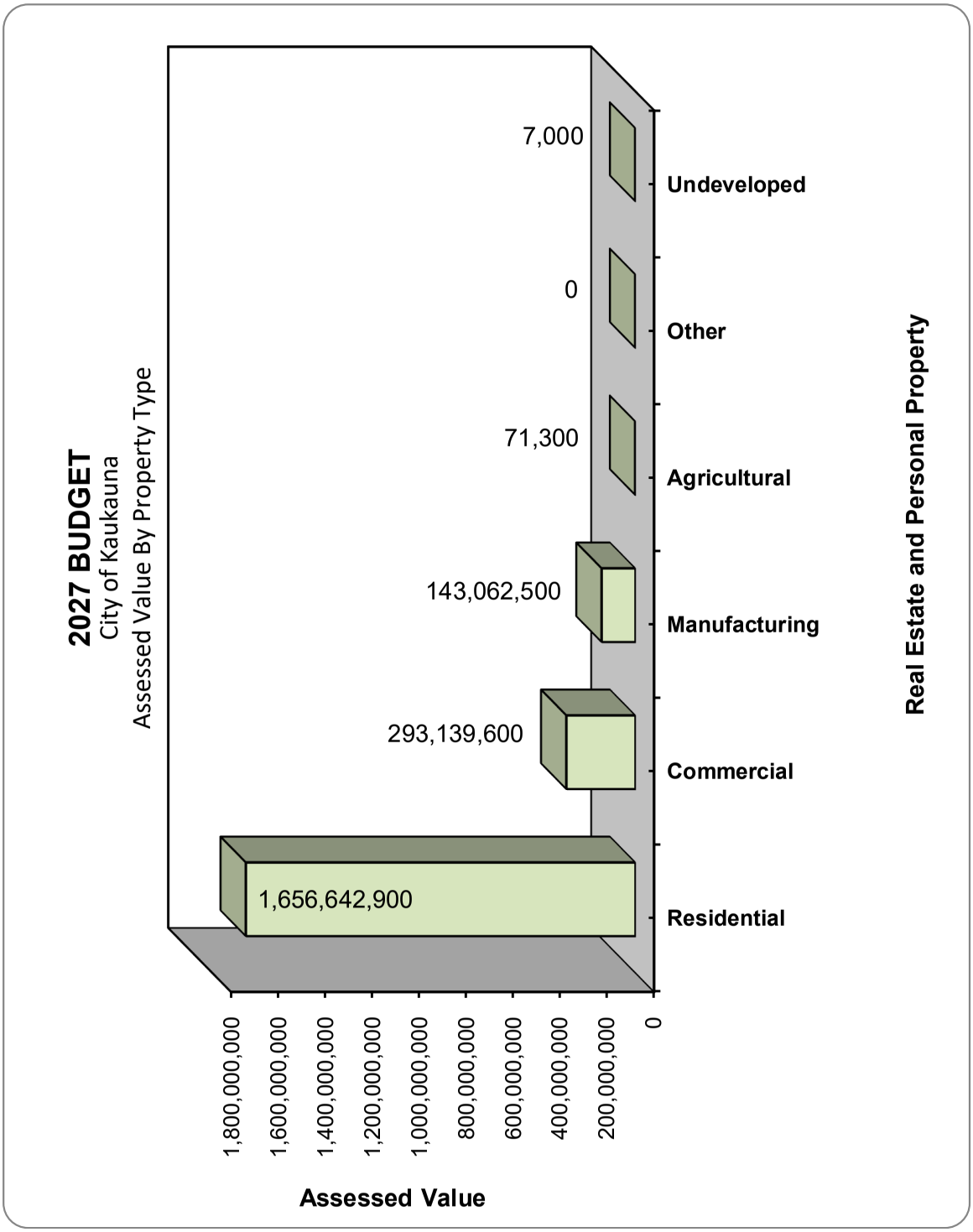
JURISDICTION	*2025* LEVY	*2026* LEVY	*INCREASE /* (DECREASE) IN LEVY	%	2025 TAX RATE	2026 TAX RATE	*INCREASE /* (DECREASE) TAX RATE	%
KAUKAUNA MUNICIPAL	13,835,227.34	14,384,251.38	549,024.04	3.97	7.33899	7.49388	0.15489	2.11
KAUKAUNA SCHOOL DISTRICT	13,140,611.63	13,140,611.63	0.00	0.00	6.97053	6.84597	(0.12456)	(1.79)
FOX VALLEY TECHNICAL COLLEGE	1,306,935.96	1,306,935.96	0.00	0.00	0.69327	0.68088	(0.01239)	(1.79)
OUTAGAMIE COUNTY	4,916,179.38	4,916,179.38	0.00	0.00	2.60782	2.56122	(0.04660)	(1.79)
ENVIRONMENTAL TIF DISTRICT NO. 1	135,066.10	138,101.97	3,035.87	2.25	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 4	140,216.90	139,149.33	(1,067.56)	(0.76)	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 5	719,546.59	1,046,589.75	327,043.16	45.45	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 6	1,108,287.57	1,166,013.50	57,725.93	5.21	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 8	90,171.14	93,621.54	3,450.40	3.83	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 9	33,317.42	35,475.45	2,158.03	6.48	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 10	208,388.79	219,876.16	11,487.37	5.51	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 11	154,391.60	175,385.74	20,994.14	13.60	---	---	---	---
TAX INCREMENTAL DISTRICT NO. 12	7,438.11	34,183.31	26,745.20	359.57	---	---	---	---
SUBTOTAL	35,795,778.52	36,796,375.10	1,000,596.58	2.80	17.61061	17.58195	(0.02866)	(0.16)
STATE CREDIT - SCHOOLS	(2,189,561.71)	(2,189,561.71)	0.00	0.00	(1.07716)	(1.04617)	0.03099	2.88
NET LEVY AND TAX RATE	33,606,216.81	34,606,813.39	1,000,596.58	2.98	16.53345	16.53578	0.00233	0.01

CITY OF KAUKAUNA

2027 Budget

COMPARATIVE SUMMARY OF ASSESSED AND EQUALIZED VALUATIONS FOR THE 2025 & 2026 LEVIES

	JANUARY 1, 2025	*JANUARY 1, 2026*	*INCREASE / (DECREASE)*	*%*
REAL ESTATE				
Residential	1,622,306,400	1,656,642,900	34,336,500	2.12%
Commercial	270,926,400	293,139,600	22,213,200	8.20%
Manufacturing	139,398,800	143,062,500	3,663,700	2.63%
Agricultural	72,100	71,300	(800)	-1.11%
Undeveloped	7,000	7,000	0	0.00%
Other	0	0	0	-
TOTAL REAL ESTATE	2,032,710,700	2,092,923,300	60,212,600	2.96%
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	2,032,710,700	2,092,923,300	60,212,600	2.96%
TOTAL ASSESSED VALUATION				
Calumet County	72,100	72,200	100	0.14%
Outagamie County	2,032,710,700	2,092,923,300	60,212,600	2.96%
TOTAL ASSESSED VALUATION	2,032,782,800	2,092,995,500	60,212,700	2.96%
	EQUALIZED VALUATION			
TOTAL CITY (Excluding TID Increments)				
Calumet County	86,900	78,600	(8,300)	-9.55%
Outagamie County	2,056,376,200	2,209,829,800	153,453,600	7.46%
TOTAL INCLUDING TID INCREMENTS	2,056,463,100	2,209,908,400	153,445,300	7.46%
TID INCREMENTS				
ENVIRONMENTAL REMEDIATION NO. 1	7,759,200	8,293,800	534,600	6.89%
TID NO. 4	8,055,100	8,356,700	301,600	3.74%
TID NO. 5	41,336,100	62,853,600	21,517,500	52.05%
TID NO. 6	63,668,300	70,025,700	6,357,400	9.99%
TID NO. 8	5,180,100	5,622,500	442,400	8.54%
TID NO. 9	1,914,000	2,130,500	216,500	11.31%
TID NO. 10	11,971,400	13,204,800	1,233,400	10.30%
TID NO. 11	8,869,400	10,532,900	1,663,500	18.76%
TID NO. 12	427,300	2,052,900	1,625,600	380.44%
TOTAL TID INCREMENTS	149,180,900	183,073,400	33,892,500	22.72%
TOTAL EXCLUDING TID INCREMENTS	1,907,195,300	2,026,756,400	187,337,800	9.82%
ASSESSMENT RATIO - OUTAGAMIE CTY	98.8%	94.5%		


2027 BUDGET
City of Kaukauna
Assessed Value By Property Type
7,000
Undeveloped
0
Other
71,300
Agricultural
143,062,500
Manufacturing
293,139,600
Commercial
1,656,642,900
Residential
Real Estate and Personal Property
1,800,000,000
1,600,000,000
1,400,000,000
1,200,000,000
1,000,000,000
800,000,000
600,000,000
400,000,000
200,000,000
0
Assessed Value

CITY OF KAUKAUNA

2027 BUDGET

SUMMARY OF MUNICIPAL TAX LEVY AND
GENERAL FUND BALANCE - UNASSIGNED
FOR THE FISCAL YEARS 2017 THROUGH 2026

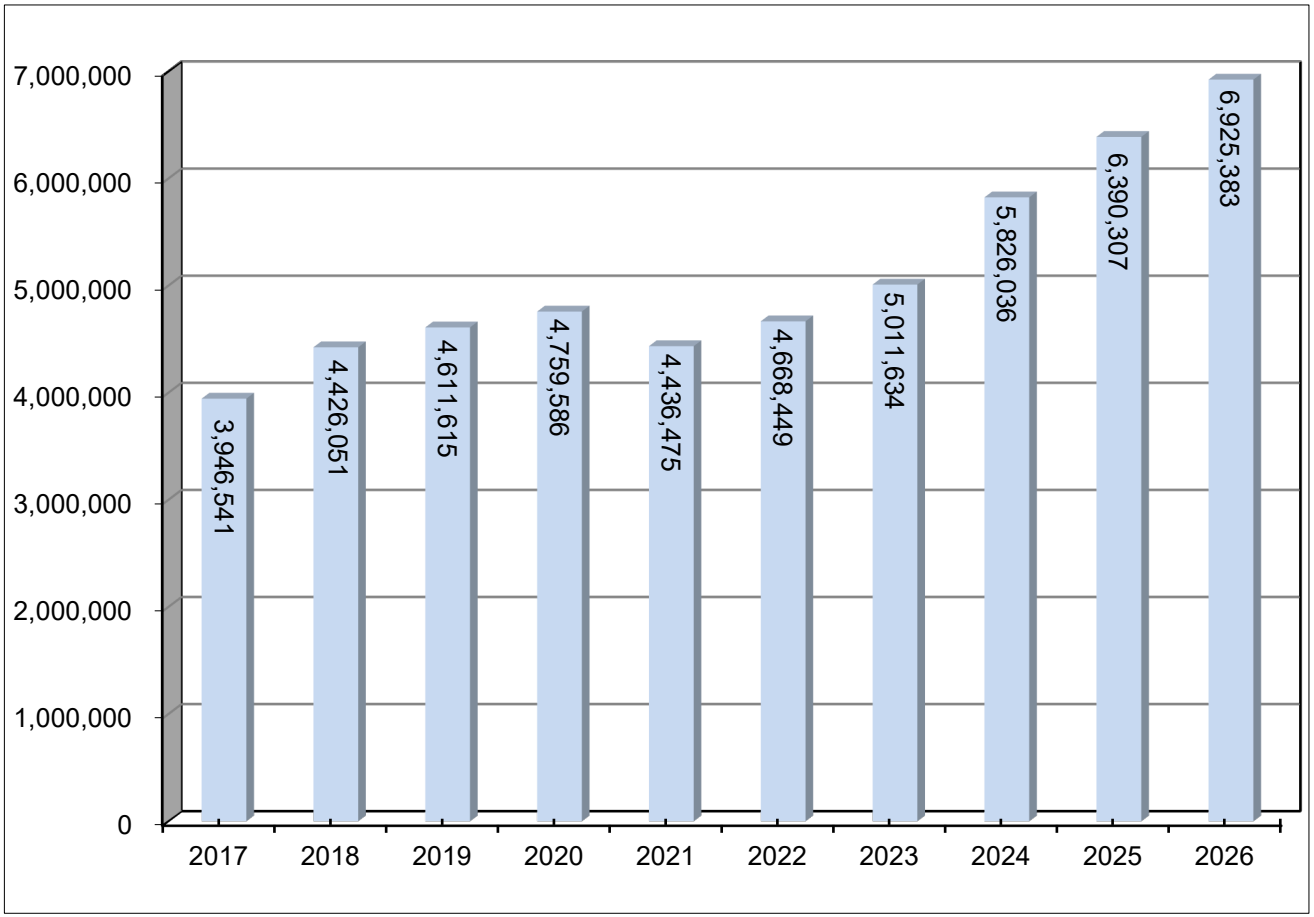
FISCAL YEAR	*MUNICIPAL TAX LEVY*	*GENERAL FUND BALANCE*
2017	8,823,643	3,946,541
2018	8,990,163	4,426,051
2019	9,277,707	4,611,615
2020	9,626,857	4,759,586
2021	10,336,537	4,436,475
2022	12,288,627	4,668,449
2023	12,984,885	5,011,634
2024	13,205,161	5,826,036
2025	13,835,812	6,390,307
2026	14,384,763	6,925,383 *

* Preliminary estimate for 2027 budget

2027 BUDGET

City of Kaukauna

FUND BALANCE - GENERAL FUND



CITY OF KAUKAUNA

2027 BUDGET

PROJECTED FUND BALANCE AS OF DECEMBER 31, 2026

	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, 2025														
Inventories and Prepaid Expenses	321,487	0	0	0	0	0	0	0	0	0	0	0	0	0
Assigned For Subsequent Years' Expenditure	660,000	133,390	903,440	6,378,001	12,044,219	(93,487)	1,115	17,266	16,443	159,565	7,648	926,219	704,691	222,253
Unassigned	6,390,307	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	7,371,794	133,390	903,440	6,378,001	12,044,219	(93,487)	1,115	17,266	16,443	159,565	7,648	926,219	704,691	222,253
PROJECTED CHANGE IN FUND BALANCE FROM 2026 OPERATIONS														
Revenues And Operating Transfers In	20,788,962	31,578	227,880	11,470,271	11,821,045	1,289,027	28,116	399,840	158,283	84,887	5,105	1,274	24,980	80
Expenditures And Operating Transfers Out	(20,253,886)	(28,205)	(350,510)	(10,037,369)	(4,506,482)	(455,500)	(14,231)	(401,230)	(165,000)	(100,000)	(3,111)	(545)	(60,058)	0
Total	535,076	3,373	(122,630)	1,432,902	7,314,563	833,527	13,885	(1,390)	(6,717)	(15,113)	1,995	729	(35,079)	80
BALANCE AS OF DECEMBER 31, 2026														
Inventories and Prepaid Expenses	321,487	0	0	0	0	0	0	0	0	0	0	0	0	0
Assigned For Subsequent Years' Expenditure	952,000	136,763	780,810	7,810,903	12,044,219	740,040	15,000	15,876	9,726	144,452	9,643	926,948	669,613	222,333
Unassigned	6,925,383	0	0	0	7,314,563	0	0	0	0	0	0	0	0	0
Total	8,198,870	136,763	780,810	7,810,903	19,358,782	740,040	15,000	15,876	9,726	144,452	9,643	926,948	669,613	222,333

CITY OF KAUKAUNA

2027 BUDGET

SUMMARY OF REVENUES & EXPENDITURES FOR ALL FUNDS

FUND	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 ESTIMATED ACTUAL	2027 BUDGET
REVENUES					
General	19,756,868	20,074,486	20,706,263	20,788,962	21,784,950
Special Revenues					
1000 Islands	0	56,820	20,000	31,578	20,000
Redevelopment Authority	132,000	193,441	152,000	227,880	145,000
Special Assessment	1,600,000	1,925,474	2,256,570	1,289,027	1,900,000
Grignon Mansion	17,000	18,115	13,000	28,116	18,000
Solid Waste	410,500	398,268	410,000	399,840	405,000
Vehicle Registration Fee	150,000	151,709	150,000	158,283	156,000
RedHill Landfill	80,000	108,299	80,000	84,887	80,000
Nelson Crossing	5,000	5,003	5,096	5,105	5,490
Subdivision Fee	38,000	14,827	22,000	80	20,100
Debt Service	7,997,934	8,801,315	9,973,614	11,470,271	9,459,948
Capital Projects	7,857,850	8,880,674	8,713,100	11,821,045	2,420,000
Industrial Park	0	0	0	1,274	0
Space Needs Fund	0	0	0	0	0
Municpal Services Building	30,000	30,148	28,000	24,980	25,000
Tax Incremental Districts (TIDs)	3,624,376	4,033,741	4,422,490	5,334,565	5,204,058
Enterprise					
Storm Water Utility	2,223,585	1,944,232	2,106,140	1,932,057	2,095,200
Sanitary Sewer Utility	4,718,500	4,740,226	5,185,582	4,875,792	5,002,500
TOTAL REVENUES	48,641,614	51,376,778	54,243,855	58,473,742	48,741,245

CITY OF KAUKAUNA

2027 BUDGET

SUMMARY OF REVENUES & EXPENDITURES FOR ALL FUNDS

FUND	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 ESTIMATED ACTUAL	2027 BUDGET
EXPENDITURES					
General	19,756,868	19,722,508	20,706,263	20,253,886	21,784,950
Special Revenue					
1000 Islands	0	135,564	24,000	28,205	24,000
Redevelopment Authority	150,000	156,551	100,000	350,510	100,000
Special Assessment	2,081,000	2,283,000	2,836,000	455,500	1,950,000
Grignon Mansion	17,000	17,000	13,000	14,231	18,000
Solid Waste	366,000	357,395	382,000	401,230	405,000
Vehicle Registration Fee	114,000	114,000	165,000	165,000	165,000
RedHill Landfill	50,000	75,000	100,000	100,000	100,000
Nelson Crossing	4,999	3,006	5,092	3,111	5,490
Subdivision Fee	0	0	0	0	75,000
Debt Service	8,213,934	8,227,972	9,925,019	10,037,369	10,420,901
Capital Projects	9,172,000	7,312,146	7,544,500	4,506,482	7,270,500
Industrial Park	1,000	493	600	545	600
Space Needs Fund	0	0	0	0	0
Municpal Services Building	20,612	61,054	40,612	60,058	40,612
Tax Incremental Districts (TIDs)	10,025,487	5,186,222	6,282,366	6,723,258	5,484,443
Enterprise					
Storm Water Utility	1,770,701	1,538,158	1,567,345	1,528,345	1,740,943
Sanitary Sewer Utility	4,107,180	4,248,542	4,666,503	4,595,424	4,585,276
TOTAL EXPENDITURES	55,850,780	49,438,610	54,358,300	49,223,152	54,170,714

CITY OF KAUKAUNA

2027 BUDGET

GENERAL FUND

*REVENUES - **NON-COVERED SERVICE***

DESCRIPTION	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
TAXES					
Property Taxes - General	8,102,181	8,101,548	8,477,163	8,477,163	8,758,763
Public Accommodation Tax	5,000	4,615	8,000	12,172	10,000
In Lieu of Taxes - Utilities	2,148,519	2,227,552	2,000,000	2,535,329	2,500,000
In Lieu of Taxes - Round House	25,275	25,273	25,927	25,930	26,573
In Lieu of Taxes - Housing Authority	19,500	23,945	25,000	27,792	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	(760)	0	(43,631)	0
County Sales Tax	225,000	236,076	229,500	276,352	250,090
TOTAL TAXES	10,635,475	10,728,249	10,875,590	11,421,107	11,680,426
INTERGOVERNMENTAL					
State Shared Revenue	2,790,027	2,789,945	2,880,732	2,880,732	2,925,313
State Expenditure Restraint	415,685	415,685	426,431	426,431	428,945
State Law Enforcement Grants	30,000	26,366	30,000	19,170	30,000
State Connecting Hwy Aid	153,550	153,550	153,839	153,839	154,666
State General Transportation Aid	1,195,500	1,194,457	1,385,428	1,230,862	1,255,559
State Personal Property Aid	264,635	264,635	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	326,706	326,706	340,853	340,853	399,719
1000 Island Kaukauna School District Aids	15,000	15,000	15,000	15,000	15,000
1000 Island Outagamie County Aids	10,000	10,000	10,000	10,000	10,000
TOTAL INTERGOVERNMENTAL	5,297,102	5,292,343	5,602,917	5,437,521	5,579,836
REGULATION & COMPLIANCE					
Business Licenses					
Liquor Licenses	20,000	19,993	20,000	20,000	20,000
Bartender License	10,000	5,310	15,000	7,500	15,000
Cigarette License	300	210	300	225	300
Amusement	2,000	2,490	2,500	2,200	2,500
Weights & Measures	11,000	18,176	14,000	13,835	14,000
Electrical License	0	0	0	0	0
Chicken Permits	100	528	300	370	300
Contractor License	0	0	0	0	0
Misc. Licenses	500	490	1,000	415	500
Cable Television Franchise Fee	145,000	119,708	145,000	106,836	145,000
Non-business License					
Bicycle License	0	0	0	0	0
Dog and Cat License	4,500	1,903	2,500	2,170	2,500
Other License	0	0	0	0	0
Construction & Building Permits					
Right of Way Permits	10,000	40,506	25,000	15,641	25,000
Building Permits	300,000	330,601	325,000	180,000	284,500
Electrical Permit	0	0	0	0	0
Sign Permit	0	0	0	0	0
Other Permits	0	300	0	100	0
Law & Ordinance Violations					
Court Fines & Forfeitures	100,000	78,155	100,000	76,883	100,000
Police Fines	20,000	18,166	20,000	21,200	20,000
Police Fees	3,000	1,850	3,000	1,500	3,000
TOTAL REGULATION & COMPLIANCE	626,400	638,384	673,600	448,875	632,600

CITY OF KAUKAUNA

2027 BUDGET

GENERAL FUND

*REVENUES - **NON-COVERED SERVICE***

DESCRIPTION	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
CHARGES FOR SERVICE					
General Government Fees					
Planning & Zoning Fees	1,000	1,266	1,000	3,000	1,500
General Government Fees	1,000	851	1,000	5	500
Real Estate Report Request Fees	14,000	12,025	14,000	10,350	14,000
Publication Fees	1,500	1,125	1,500	975	1,500
Law Enforcement Fees	3,000	0	3,000	199	3,000
Ambulance Fees - Covered Services	767,865	672,628	769,000	759,385	769,000
Ambulance Fees - EMS Coverage Contracts	0	79,119	191,509	149,376	154,028
Ambulance Fees - GEMT Aid	0	198,749	100,000	97,700	100,000
Highway & Street Dept Charges	150	0	0	0	0
Engineering Inspection Fees	0	0	0	0	0
Weed & Nuisance Control Charges	5,000	9,554	5,000	6,018	5,000
Alcohol & Drug Abuse Donations	1,500	1,149	1,500	500	1,500
Library Fines & Fees	7,000	8,896	7,000	8,067	7,000
Park Fees	200	0	0	0	0
1000 Islands User Fees	15,000	17,563	16,000	16,987	16,000
Community Center Fees	500	(2,193)	500	482	500
Swimming Pool Fees	214,825	257,929	243,725	261,263	285,000
Community Enrichment Event Fees	44,100	103,912	92,000	87,759	94,000
Recreation Fees	102,000	95,513	105,000	117,740	105,000
Plan Deposits	0	0	0	0	0
TOTAL CHARGES FOR SERVICE	1,178,640	1,458,085	1,551,734	1,519,806	1,557,528
USE OF MONEY & PROPERTY					
Interest on Investments	460,000	1,017,452	460,000	1,049,399	460,000
1000 Island Interest on Investments	7,500	741	7,500	5,450	7,500
Nicholas Farm Sign Rental	2,500	2,500	2,500	2,500	2,500
Sale of City Equipment	1,000	57,529	1,000	1,000	1,000
Insurance Recovery	15,000	18,535	15,000	39,095	15,000
Grant Funds	1,000	2,619	1,000	10,439	1,000
1000 Island Grant Contribution	45,000	30,000	20,000	20,000	10,000
Other Payments	7,600	26,314	7,600	3,171	5,000
TOTAL USE OF MONEY & PROPERTY	539,600	1,155,689	514,600	1,131,054	502,000
OPERATING TRANSFERS IN					
Grignon Mansion Donations & Contributions	10,000	10,000	5,000	5,000	10,000
Grignon Mansion Community Foundation	7,000	7,000	8,000	9,231	8,000
1000 Island Donations	0	15,000	15,000	15,000	15,000
Solid Waste Fund	229,000	229,000	250,000	250,000	275,000
Storm Water Utility	103,579	103,579	109,216	109,216	125,329
Sanitary Sewer Utility	151,522	151,522	160,091	160,091	166,716
Industrial Park Repayment	0	0	0	0	0
Kaukauna Utility Contribution	150,000	150,000	150,000	150,000	150,000
TOTAL OPERATING TRANSFERS IN	651,101	666,101	697,307	698,538	750,045
Application of Unassigned Fund Balance	700,000	0	660,000	0	952,000
TOTAL NON-COVERED SERVICES	19,628,318	19,938,851	20,575,748	20,656,900	21,654,435

CITY OF KAUKAUNA

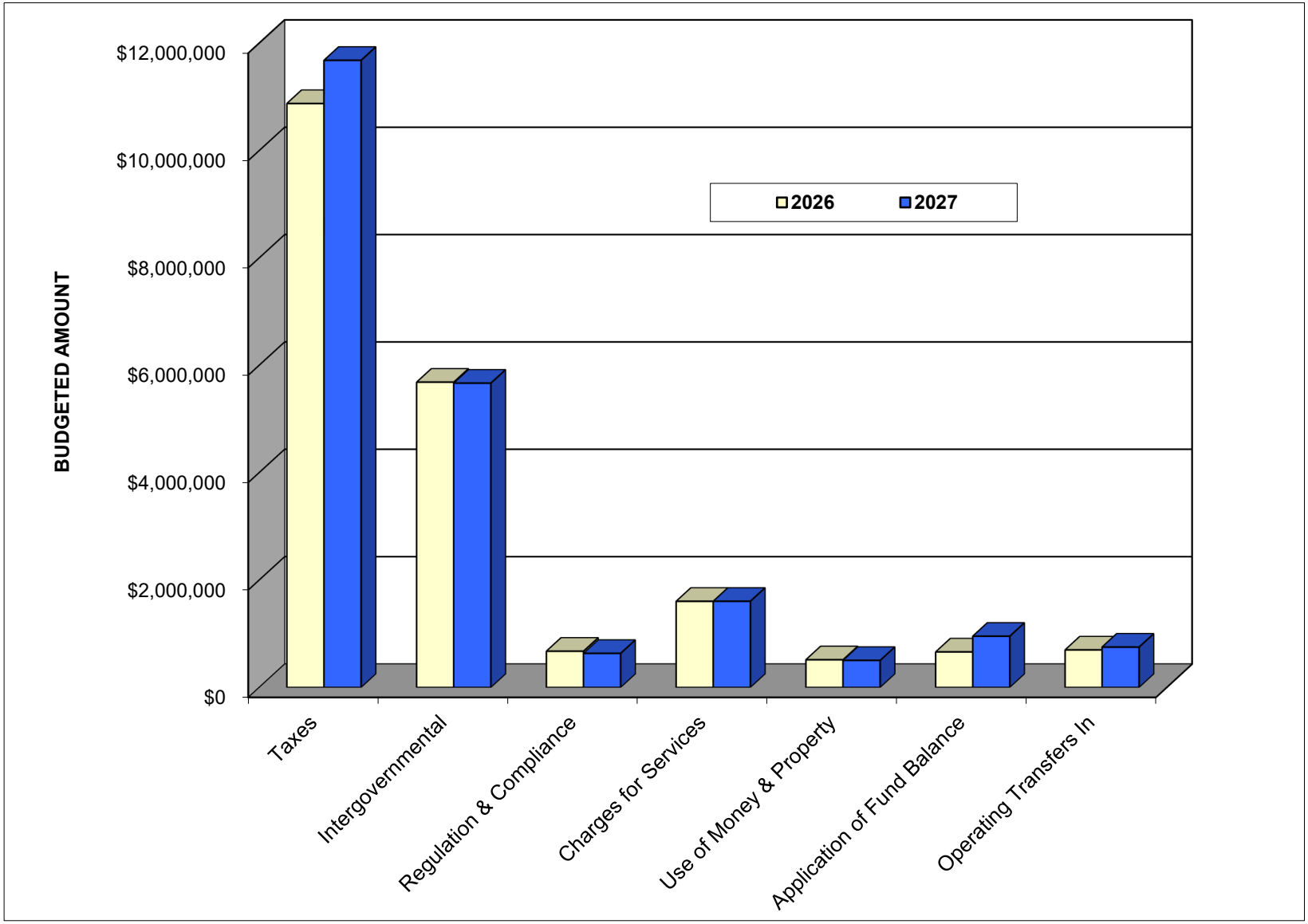
2027 BUDGET

GENERAL FUND

*REVENUE - **COVERED SERVICE***

DESCRIPTION	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
INTERGOVERNMENTAL					
Fire Insurance Dues - Covered Services	70,000	82,461	80,000	90,422	85,000
TOTAL INTERGOVERNMENTAL	70,000	82,461	80,000	90,422	85,000
CHARGES FOR SERVICE					
Fire Protection Fees - Covered Services	50	5	15	10	15
Garbage Collection - Covered Services	1,000	0	500	0	500
Recycling Proceeds	37,500	48,945	40,000	38,567	40,000
Snow Removal - Covered Services	20,000	4,224	10,000	3,063	5,000
TOTAL CHARGES FOR SERVICE	58,550	53,174	50,515	41,640	45,515
TOTAL - COVERED SERVICES	128,550	135,635	130,515	132,062	130,515
TOTAL REVENUE SOURCES	19,756,868	20,074,486	20,706,263	20,788,962	21,784,950

CITY OF KAUKAUNA
Comparison of Budgeted General Fund Revenues



CITY OF KAUKAUNA

2027 Budget
GENERAL FUND
EXPENDITURES - ***NON-COVERED SERVICE***

DESCRIPTION	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
GENERAL GOVERNMENT					
Assessment	84,650	157,129	49,460	60,050	50,550
Auditing Services	35,250	45,678	39,000	34,655	40,000
City Attorney	229,774	209,844	224,254	218,583	230,985
City Clerk	272,281	256,326	285,974	274,548	329,151
Commissioners	4,572	4,494	4,572	4,572	4,572
Common Council	55,265	46,059	53,865	52,835	54,176
Community Enrichment	348,445	369,616	357,407	350,457	367,155
Elections	42,192	14,199	38,900	35,526	34,070
Finance	551,066	591,433	584,775	449,148	475,711
Human Resources	350,684	333,030	443,676	411,969	454,598
Information Technology	398,241	392,435	431,666	418,557	431,937
Mayor	233,855	226,972	245,850	226,121	246,908
Municipal Building Maintenance	134,600	114,933	144,200	140,704	141,100
Municipal Judge	63,448	73,573	80,617	61,593	68,026
Office Equipment & Supplies	21,000	18,911	24,000	19,316	21,000
Planning/Community Development	295,564	236,354	296,700	183,080	283,199
SPAR Builidng Maintenance	75,400	74,715	70,300	88,010	88,000
TOTAL GENERAL GOVERNMENT	3,196,287	3,165,703	3,375,216	3,029,723	3,321,138
PUBLIC SAFETY					
Ambulance	86,425	72,936	95,525	104,884	105,850
Building Inspection	238,874	268,507	250,959	260,379	269,330
Police	4,374,911	4,396,804	4,559,296	4,354,271	4,604,662
School Patrol	65,058	65,019	67,250	67,250	69,144
TOTAL PUBLIC SAFETY	4,765,268	4,803,266	4,973,030	4,786,784	5,048,986
HEALTH & SOCIAL SERVICES					
Alcohol & Other Drug Awareness	4,800	3,497	4,800	4,800	4,800
TOTAL HEALTH & SOCIAL SERVICES	4,800	3,497	4,800	4,800	4,800
TRANSPORTATION					
Bridge Maintenance	13,200	13,316	13,000	17,952	11,000
Bus Subsidies	44,000	60,304	37,000	37,692	37,000
Engineering	521,056	503,550	540,402	544,431	723,360
Equipment Maintenance & Replacement	92,000	56,107	92,000	90,552	92,000
Forestry	17,500	8,314	17,000	13,559	15,000
Street Department Administration	221,911	213,585	229,395	227,333	238,527
Street Lighting	261,000	241,717	250,310	250,280	255,000
Street Maintenance	2,407,651	2,380,181	2,571,930	2,636,418	2,660,715

CITY OF KAUKAUNA

2027 Budget
GENERAL FUND
EXPENDITURES - ***NON-COVERED SERVICE***

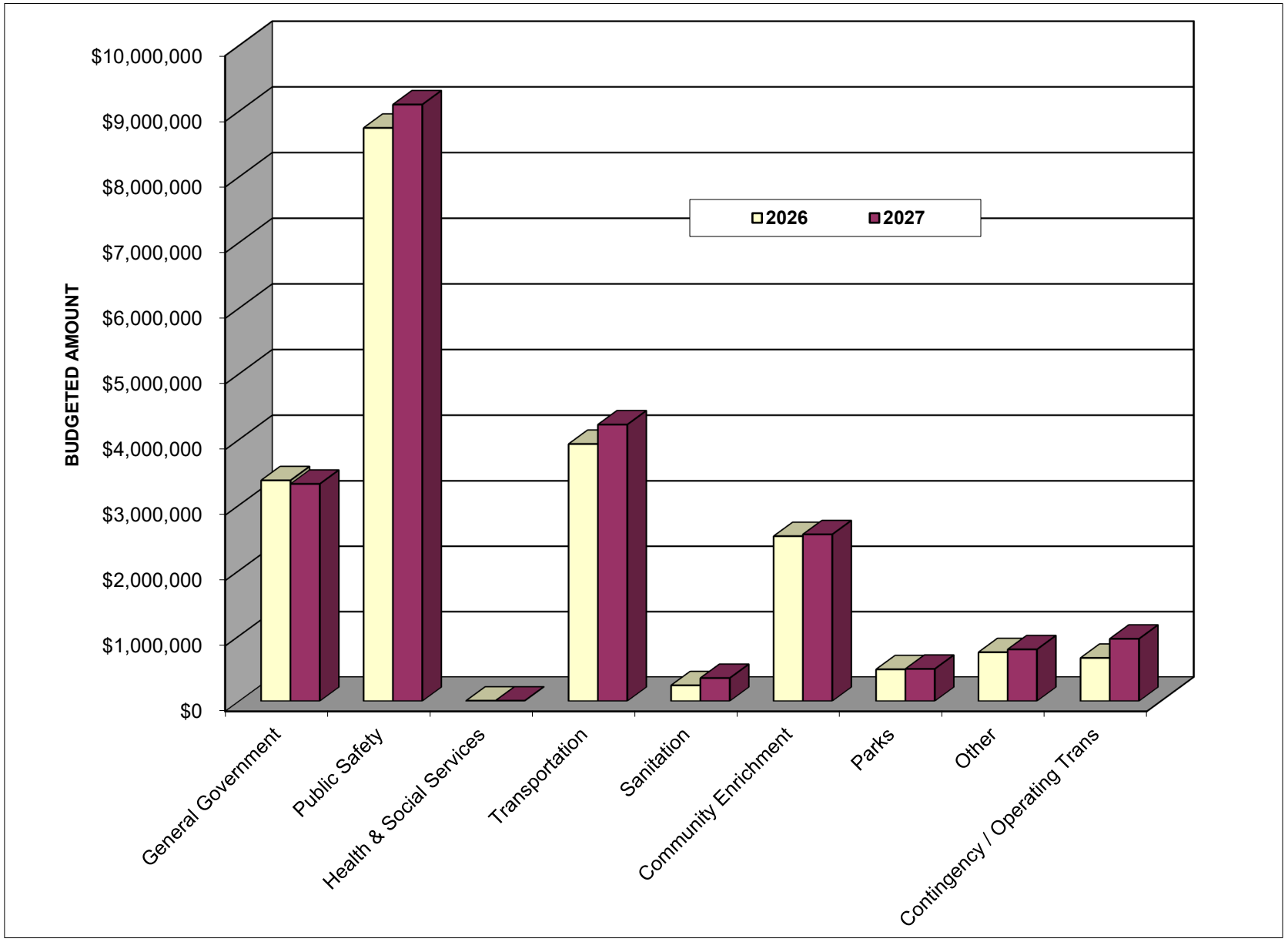
DESCRIPTION	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
TRANSPORTATION (CON'T)					
Street Signs & Markers	27,500	19,373	26,000	24,301	26,600
Traffic Controls	30,000	32,068	15,000	16,593	17,000
Weed Control	3,800	1,418	3,500	2,028	3,000
TOTAL TRANSPORTATION	3,639,618	3,529,932	3,795,537	3,861,139	4,079,202
COMMUNITY ENRICHMENT					
Adult Programs	105,251	89,478	105,082	96,595	101,334
Athletic Field	68,500	48,851	67,000	59,724	66,100
Civic Promotions	38,400	25,209	27,460	24,105	29,750
Community Center	3,000	2,910	3,000	3,000	3,000
Dance Classes	33,339	10,817	0	0	0
Grignon Mansion	8,020	6,161	36,052	36,188	41,063
Library	1,522,564	1,457,666	1,685,157	1,631,620	1,700,437
Swimming Pool	417,824	423,506	437,287	437,484	452,217
Youth Programs	140,726	134,633	160,616	146,666	155,616
TOTAL COMMUNITY ENRICHMENT	2,337,624	2,199,231	2,521,654	2,435,382	2,549,517
CONSERVATION & DEVELOPMENT OF NATURAL RESOURCES					
Parks	185,650	195,376	161,300	152,961	154,700
1000 Islands Environmental Center	309,902	301,705	323,810	320,023	336,903
TOTAL CONSERVATION	495,552	497,081	485,110	472,984	491,603
OTHER					
Health Insurance	498,981	476,813	518,520	496,141	547,600
Property & Liability Insurance	206,002	227,549	228,070	274,112	242,372
Earmarked Funding - Staffing Assessment	0	0	0	0	0
TOTAL OTHER	704,983	704,362	746,590	770,253	789,972
Contingent Expenditures	618,000	0	660,000	0	952,000
Transfer to Debt Service/Other Funds	0	1,049,706	0	700,000	0
SUB-TOTAL NON-COVERED SERVICES	15,762,132	15,952,778	16,561,937	16,061,065	17,237,218

CITY OF KAUKAUNA

2027 Budget
GENERAL FUND
*EXPENDITURES - **COVERED SERVICE***

DESCRIPTION	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
PUBLIC SAFETY					
Fire	3,621,685	3,308,245	3,763,326	3,694,309	4,043,356
Fire Safety	7,050	4,800	7,000	6,000	7,000
TOTAL PUBLIC SAFETY	3,628,735	3,313,046	3,770,326	3,700,309	4,050,356
SANITATION					
Refuse Collection	101,500	76,637	101,500	101,899	105,000
Refuse Disposal	139,000	253,175	139,000	246,000	247,000
TOTAL SANITATION	240,500	329,812	240,500	347,899	352,000
TRANSPORTATION					
Snow & Ice Control	125,500	126,873	133,500	144,613	145,500
TOTAL TRANSPORTATION	125,500	126,873	133,500	144,613	145,500
SUB-TOTAL COVERED SERVICES	3,994,735	3,769,731	4,144,326	4,192,821	4,547,856
TOTAL EXPENDITURES	19,756,868	19,722,508	20,706,263	20,253,886	21,785,074

CITY OF KAUKAUNA
Comparison of Budgeted General Fund Expenditures



CITY OF KAUKAUNA

2027 BUDGET

GENERAL FUND

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

DESCRIPTION	*PERSONNEL SERVICES*	*NON-PERSONNEL SERVICES*	*OUTLAY*	*TOTAL EXPENDITURES*
GENERAL GOVERNMENT				
Assessment	150	50,400	-	50,550
Auditing Services	-	40,000	-	40,000
City Attorney	224,365	6,620	-	230,985
City Clerk	282,951	46,200	-	329,151
Commissioners	4,572	-	-	4,572
Common Council	45,116	9,060	-	54,176
Community Enrichment	256,355	110,800	-	367,155
Elections	25,420	8,650	-	34,070
Finance	347,625	128,086	-	475,711
Human Resources	386,772	67,826	-	454,598
Information Technology	148,647	283,290	-	431,937
Mayor	238,008	8,900	-	246,908
Municipal Service Building	-	128,600	12,500	141,100
Municipal Judge	49,776	16,550	1,700	68,026
Mailroom & Supplies	-	21,000	-	21,000
Planning/Community Development	269,249	13,950	-	283,199
SPAR Building Maintenance	-	88,000	-	88,000
TOTAL GENERAL GOVERNMENT	2,279,006	1,027,932	14,200	3,321,138
PUBLIC SAFETY				
Ambulance	-	101,850	4,000	105,850
Building Inspection	156,030	113,300	-	269,330
Police	4,232,100	261,296	111,266	4,604,662
School Patrol	67,894	1,250	-	69,144
TOTAL PUBLIC SAFETY	4,456,024	477,696	115,266	5,048,986
HEALTH & SOCIAL SERVICES				
Alcohol & Other Drug Awareness	-	4,800	-	4,800
TOTAL HEALTH & SOCIAL SERVICES	-	4,800	-	4,800
TRANSPORTATION				
Bridge Maintenance	-	11,000	-	11,000
Bus Subsidies	-	37,000	-	37,000
Engineering	688,160	30,200	5,000	723,360
Equip Maintenance & Replacement	-	92,000	-	92,000
Forestry	-	13,500	1,500	15,000
Street Department Administration	230,327	8,200	-	238,527
Street Lighting	-	255,000	-	255,000
Street Maintenance	2,526,215	131,100	3,400	2,660,715
Street Signs & Markers	-	26,600	-	26,600
Traffic Controls	-	17,000	-	17,000
Weed Control	-	3,000	-	3,000
TOTAL TRANSPORTATION	3,444,702	624,600	9,900	4,079,202

CITY OF KAUKAUNA

2027 BUDGET

GENERAL FUND

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

DESCRIPTION	*PERSONNEL SERVICES*	*NON-PERSONNEL SERVICES*	*OUTLAY*	*TOTAL EXPENDITURES*
COMMUNITY ENRICHMENT				
Adult Sports	98,734	2,600	-	101,334
Athletic Field	-	62,100	4,000	66,100
Civic Promotions	-	29,750	-	29,750
Community Center	-	3,000	-	3,000
Dance Classes	-	-	-	-
Grignon Mansion	30,543	10,520	-	41,063
Library	983,929	713,167	3,217	1,700,313
Swimming Pool	296,817	155,400	-	452,217
Youth Sports	115,066	40,550	-	155,616
TOTAL COMMUNITY ENRICHMENT	1,525,089	1,017,087	7,217	2,549,393
CONSERVATION & DEVELOPMENT OF NATURAL RESOURCES				
Parks	-	143,700	11,000	154,700
1000 Islands Environmental Center	285,703	51,200	-	336,903
TOTAL CONSERVATION	285,703	194,900	11,000	491,603
OTHER				
Health Insurance	547,600	-	-	547,600
Property & Liability Insurance	-	242,372	-	242,372
Earmarked Funding - Staffing Assessme	-	-	-	-
TOTAL OTHER	547,600	242,372	-	789,972
Contingent Expenditures	-	952,000	-	952,000
Transfer to Debt Service	-	-	-	-
SUB-TOTAL NON-COVERED SERVICES	12,538,124	4,541,387	157,583	17,237,094

CITY OF KAUKAUNA

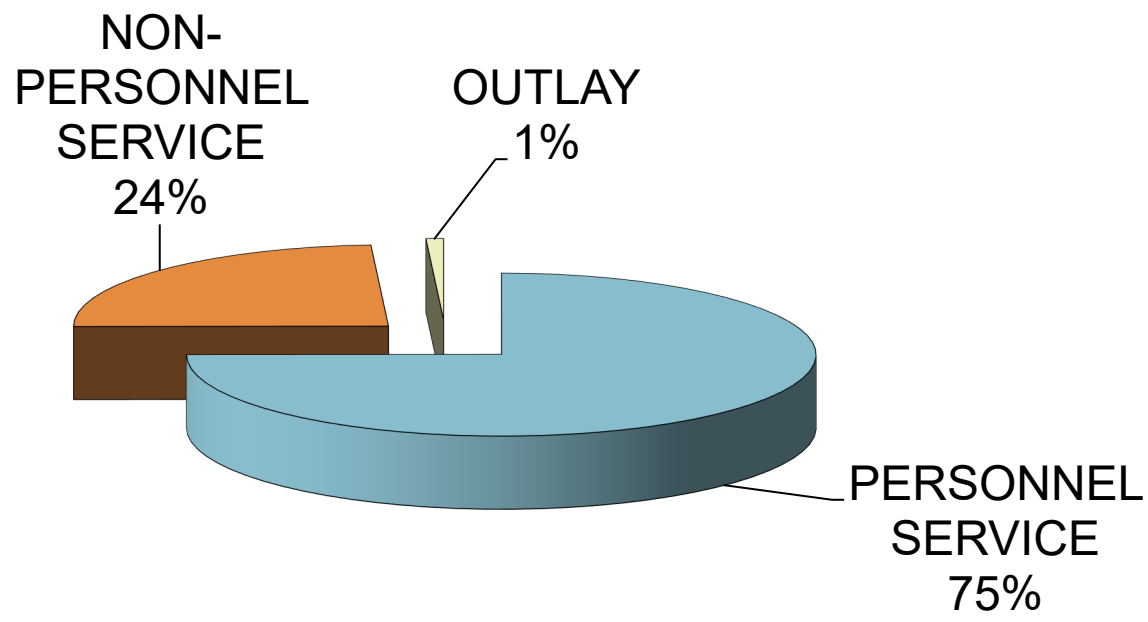
2027 BUDGET

GENERAL FUND

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

DESCRIPTION	*PERSONNEL SERVICES*	*NON-PERSONNEL SERVICES*	*OUTLAY*	*TOTAL EXPENDITURES*
PUBLIC SAFETY				
Fire	3,788,696	216,660	38,000	4,043,356
Fire Safety	-	7,000	-	7,000
TOTAL PUBLIC SAFETY	3,788,696	223,660	38,000	4,050,356
TRANSPORTATION				
Snow & Ice Removal	-	145,500	-	145,500
TOTAL TRANSPORTATION	-	145,500	-	145,500
SANITATION				
Refuse Collection	-	105,000	-	105,000
Refuse Disposal	-	247,000	-	247,000
TOTAL SANITATION	-	352,000	-	352,000
SUB-TOTAL COVERED SERVICES	3,788,696	721,160	38,000	4,547,856
TOTAL EXPENDITURES	16,326,820	5,262,547	195,583	21,784,950

CITY OF KAUKAUNA
2027 Budgeted General Fund Expenditures by Type



CITY OF KAUKAUNA

2027 BUDGET

1000 ISLANDS ENVIRONMENTAL CENTER FUND (201)

REVENUES AND EXPENDITURES

DESCRIPTION	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
REVENUE					
Donations & Contributions	0	56,820	20,000	31,578	20,000
TOTAL REVENUE	0	56,820	20,000	31,578	20,000
NON-PERSONNEL SERVICES					
Miscellaneous	0	98,634	0	0	0
Transfer to General Fund	0	15,000	15,000	15,000	15,000
Restricted/Other	0	21,930	9,000	13,205	9,000
TOTAL NONPERSONNEL SERVICES	0	135,564	24,000	28,205	24,000
TOTAL EXPENDITURES	0	135,564	24,000	28,205	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	(78,743)	(4,000)	3,373	(4,000)
Cash Balance at December 31, 2025	35,688				
Cash Balance at December 31, 2026				39,061	
Cash Balance at December 31, 2027					35,061

CITY OF KAUKAUNA

2027 BUDGET

REDEVELOPMENT AUTHORITY, SPECIAL REVENUE FUND (206)

REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
REVENUE					
Loan Payments	80,000	137,195	100,000	184,044	100,000
Interest	52,000	52,496	52,000	43,836	45,000
TOTAL REVENUE	132,000	189,691	152,000	227,880	145,000
EXPENDITURES					
Economic Development	150,000	156,551	100,000	350,510	100,000
TOTAL EXPENDITURES	150,000	156,551	100,000	350,510	100,000
OTHER FINANCING SOURCES					
Transfer In from General Fund	0	3,750	0	0	0
TOTAL OTHER FINANCING SOURCES	0	3,750	0	0	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	(18,000)	36,890	52,000	(122,630)	45,000

Cash Balance at December 31, 2025	903,440		
Cash Balance at December 31, 2026		780,810	
Cash Balance at December 31, 2027			825,810

CITY OF KAUKAUNA

2027 BUDGET

SPECIAL ASSESSMENT FUND (215)

REVENUE AND EXPENDITURE SUMMARY

DESCRIPTION	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
REVENUE					
Special Assessments	1,400,000	1,785,915	1,956,570	1,106,200	1,700,000
Interest On Special Assessments	200,000	139,559	300,000	182,827	200,000
TOTAL REVENUE	1,600,000	1,925,474	2,256,570	1,289,027	1,900,000
EXPENDITURES					
Sanitary Sewer Improvements	0	0	0	0	0
Street Improvements	1,500,000	2,133,000	1,925,000	150,000	1,500,000
Sidewalk Improvements	0	0	150,000	150,000	0
Utility Systems Improvements	431,000	0	661,000	55,500	350,000
TOTAL EXPENDITURES	1,931,000	2,133,000	2,736,000	355,500	1,850,000
OTHER FINANCING USES					
Operating Transfer to Debt Service	150,000	150,000	100,000	100,000	100,000
TOTAL OTHER FINANCING SOURCES	150,000	150,000	100,000	100,000	100,000
EXCESS (DEFICIT) OF REVENUE & OTHER FINANCING SOURCES OVER EXPEND.	(481,000)	(357,526)	(579,430)	833,527	(50,000)

Cash Balance at December 31, 2025	(93,487)				
Cash Balance at December 31, 2026				740,040	
Cash Balance at December 31, 2027					690,040

CITY OF KAUKAUNA

2027 BUDGET

GRIGNON MANSION (219)

REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
REVENUE					
Community Foundation	7,000	8,115	8,000	8,116	8,000
Donations, Grants, Contributions	10,000	10,000	5,000	20,000	10,000
TOTAL REVENUE	17,000	18,115	13,000	28,116	18,000
OTHER FINANCING USES					
Transfer to General Fund	17,000	17,000	13,000	14,231	18,000
TOTAL OTHER FINANCING SOURCES	17,000	17,000	13,000	14,231	18,000
EXCESS (DEFICIT) OF REVENUE, OTHER FINANCING USES & EXPENDITURES	0	1,115	0	13,885	0

Cash Balance at December 31, 2025	1,115				
Cash Balance at December 31, 2026				15,000	
Cash Balance at December 31, 2027					15,000

CITY OF KAUKAUNA

2027 BUDGET

SOLID WASTE FUND (220)

REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
REVENUE					
Recycling And Garbage Collection	395,500	388,995	400,000	392,840	395,000
Other Revenue	15,000	9,272	10,000	7,000	10,000
TOTAL REVENUE	410,500	398,268	410,000	399,840	405,000
EXPENDITURES					
General Supplies	10,000	1,395	5,000	24,230	5,000
Refuse Disposal	127,000	127,000	127,000	127,000	125,000
TOTAL EXPENDITURES	137,000	128,395	132,000	151,230	130,000
OTHER FINANCING USES					
Transfer to General Fund	229,000	229,000	250,000	250,000	275,000
TOTAL OTHER FINANCING SOURCES	229,000	229,000	250,000	250,000	275,000
EXCESS (DEFICIT) OF REVENUE, OTHER FINANCING USES & EXPENDITURES	44,500	40,873	28,000	(1,390)	0

Cash Balance at December 31, 2025	17,266		
Cash Balance at December 31, 2026		15,876	
Cash Balance at December 31, 2027			15,876

CITY OF KAUKAUNA

2027 BUDGET

VEHICLE REGISTRATION FEE FUND (221)

REVENUE AND EXPENDITURE SUMMARY

DESCRIPTION	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
REVENUE					
Registration Fee	150,000	151,709	150,000	158,283	156,000
TOTAL REVENUE	150,000	151,709	150,000	158,283	156,000
EXPENDITURES	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	0
OTHER FINANCING USES					
Operating Transfer to Debt Service	114,000	114,000	165,000	165,000	165,000
TOTAL OTHER FINANCING SOURCES	114,000	114,000	165,000	165,000	165,000
EXCESS (DEFICIT) OF REVENUE & OTHER FINANCING SOURCES OVER EXPEND.	36,000	37,709	(15,000)	(6,717)	(9,000)

Cash Balance at December 31, 2025	16,443		
Cash Balance at December 31, 2026		9,726	
Cash Balance at December 31, 2027			726

CITY OF KAUKAUNA

2027 BUDGET

REDHILL LANDFILL FUND (222)

REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
REVENUE					
Thilmany Mill	60,000	80,356	60,000	58,061	60,000
Nicolet Mill	20,000	27,943	20,000	26,826	20,000
TOTAL REVENUE	80,000	108,299	80,000	84,887	80,000
EXPENDITURES					
Contractual Services	0	0	0	0	0
Park Equipment Outlay	0	0	0	0	0
Thilmany Tip Fee Expenditures	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	0
OTHER FINANCING USES					
Transfer to Capital Projects	50,000	75,000	100,000	100,000	100,000
TOTAL OTHER FINANCING SOURCES	50,000	75,000	100,000	100,000	100,000
EXCESS (DEFICIT) OF REVENUE, OTHER FINANCING USES & EXPENDITURES	30,000	33,299	(20,000)	(15,113)	(20,000)

Cash Balance at December 31, 2025	159,565				
Cash Balance at December 31, 2026				144,452	
Cash Balance at December 31, 2027					124,452

CITY OF KAUKAUNA

2027 BUDGET

NELSON CROSSING FUND (224)

REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
REVENUE					
Property Taxes	3,500	3,500	3,550	3,550	3,745
Village of Little Chute Reimbursement	1,500	1,503	1,546	1,555	1,745
TOTAL REVENUE	5,000	5,003	5,096	5,105	5,490
EXPENDITURES					
Boardwalk Bridge Insurance	2,579	2,705	2,732	2,734	3,120
Boardwalk Bridge - Utilities	420	301	360	377	370
Boardwalk Bridge Maintenance	2,000	0	2,000	0	2,000
TOTAL EXPENDITURES	4,999	3,006	5,092	3,111	5,490
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	1	1,997	4	1,995	0

Cash Balance at December 31, 2025	5,676		
Cash Balance at December 31, 2026		7,671	
Cash Balance at December 31, 2027			7,671

CITY OF KAUKAUNA

2027 BUDGET

DEBT SERVICE FUND (301)

REVENUE AND EXPENDITURE SUMMARY

DESCRIPTION	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
REVENUE					
Property Tax	4,599,480	4,599,480	4,855,099	4,855,099	5,122,255
Interest Income	0	0	0	0	0
TOTAL REVENUE	4,599,480	4,599,480	4,855,099	4,855,099	5,122,255
EXPENDITURES					
Principal Payment	5,494,000	5,494,000	7,285,000	7,285,000	7,510,000
Interest Payment	2,604,934	2,604,934	2,525,019	2,525,019	2,910,901
Debt Service Fees	115,000	129,038	115,000	227,350	0
TOTAL EXPENDITURES	8,213,934	8,227,972	9,925,019	10,037,369	10,420,901
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(3,614,454)	(3,628,492)	(5,069,920)	(5,182,270)	(5,298,646)
OTHER FINANCING SOURCES					
Refinancing Outstanding Debt	0	0	0	0	0
Premium Issuance (Interest Payment)	220,000	333,060	300,000	1,079,090	0
Operating Transfer In	3,178,454	3,868,775	4,818,515	5,536,082	4,337,693
TOTAL OTHER FINANCING SOURCES	3,398,454	4,201,835	5,118,515	6,615,172	4,337,693
EXCESS (DEFICIT) OF REVENUE & OTHER FINANCING SOURCES OVER EXPENDITURES	(216,000)	573,343	48,595	1,432,902	(960,954)

Operating Transfers	*2026*	*2027*
TID #4	0	0
TID #5	1,513,840	2,571,615
TID #6	0	0
TID #8	300,925	327,113
TID #9	0	0
TID #10	98,013	100,119
TID #11	0	0
TID #12	1,686,103	217,953
ERTIF	16,363	15,894
Transfer from General Fund	700,000	500,000
Municpal Service Building Fund (404)	57,567	40,000
Vehicle Registration Fee Fund (221)	165,000	165,000
TIF Debt Repayment (465)	225,000	300,000
TIF Debt Repayment (450, 468, 472)	673,272	0
Special Assessment Fund (215)	100,000	100,000
	5,536,082	4,337,693

CITY OF KAUKAUNA

2027 BUDGET

INDUSTRIAL PARK FUND (401)

REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
REVENUE					
Interest Income	0	0	0	0	0
Other Revenue - Loan Repayment	0	0	0	0	0
Other Revenue - Land Sales	0	0	0	1,274	0
TOTAL REVENUE	0	0	0	1,274	0
EXPENDITURES					
Industrial Park Expenditures	1,000	493	600	545	600
TOTAL EXPENDITURES	1,000	493	600	545	600
OTHER FINANCING USES					
Repayment of Due To General Fund	0	0	0	0	0
Transfer to Debt Service Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	(1,000)	(493)	(600)	729	(600)

Cash Balance at December 31, 2025	926,219		
Cash Balance at December 31, 2026		926,948	
Cash Balance at December 31, 2027			926,348

CITY OF KAUKAUNA

2027 BUDGET

MUNCIPAL SERVICES DEPARTMENT BUILDING FUND (404)

REVENUE AND EXPENDITURE SUMMARY

DESCRIPTION	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
REVENUE					
Property Taxes - General	0	0	0	0	0
Interest Income	30,000	30,148	28,000	24,980	25,000
Other Revenue	0	0	0	0	0
TOTAL REVENUE	30,000	30,148	28,000	24,980	25,000
EXPENDITURES					
Office Equipment	0	3,358	0	1,879	0
Municipal Service Building	612	612	612	612	612
TOTAL EXPENDITURES	612	3,970	612	2,491	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	20,000	57,084	40,000	57,567	40,000
TOTAL OTHER FINANCING SOURCES	20,000	57,084	40,000	57,567	40,000
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	9,388	(30,906)	(12,612)	(35,079)	(15,612)

Cash Balance at December 31, 2025	704,691		
Cash Balance at December 31, 2026		669,613	
Cash Balance at December 31, 2027			654,001

CITY OF KAUKAUNA

2027 BUDGET

ErTID #1 FUND (450)

REVENUE & EXPENDITURE SUMMARY

"Lehrer LandFill"

DESCRIPTION	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
REVENUE					
Property Taxes - TIF	121,915	121,915	135,066	135,066	138,102
Personal Property State Aid	0	0	0	0	0
Other Revenue	0	0	0	0	0
TOTAL REVENUE	121,915	121,915	135,066	135,066	138,102
EXPENDITURES					
Interest	0	0	0	0	0
Remediation Cost	2,500	19,266	2,500	1,395	2,500
Marketing & Administration	500	4,350	500	500	500
TOTAL EXPENDITURES	3,000	23,616	3,000	1,895	3,000
OTHER FINANCING SOURCES					
Transfer From TID#6 as Recipient TID	364,733	364,733	0	50,000	0
TOTAL OTHER FINANCING SOURCES	364,733	364,733	0	50,000	0
OTHER FINANCING SOURCES (USES)					
Repayment of Due To Debt Service Fund	0	0	673,272	673,272	0
Transfer to Debt Service Fund	16,813	170,050	16,363	16,363	15,894
TOTAL OTHER FINANCING SOURCES	16,813	170,050	689,635	689,635	15,894
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	466,836	292,982	(557,569)	(506,464)	119,208

Cash Balance at December 31, 2025	(34,388)				
Cash Balance at December 31, 2026				132,420	
Cash Balance at December 31, 2027					251,628

****Note: Property taxes for Tax Incremental Districts will not be final until Kaukauna's mill rate is established (see page 2–3). These figures may change between the proposed and adopted versions once all other jurisdictions finalize their mill rates.**

CITY OF KAUKAUNA

2027 BUDGET

TAX INCREMENTAL DISTRICT #4 FUND (464)

REVENUE & EXPENDITURE SUMMARY

"Downtown District"

DESCRIPTION	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
REVENUE					
Property Taxes - TIF**	145,280	145,280	140,217	140,217	139,149
Personal Property State Aid	23,565	23,565	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	172,337	172,337	167,274	167,274	166,206
OTHER FINANCING SOURCES					
G.O. Borrowing	0	0	0	0	0
Transfer From TID#6 as Recipient TID	0	(500,000)	0	0	0
TOTAL OTHER FINANCING SOURCES	0	(500,000)	0	0	0
EXPENDITURES					
Miscellaneous	20,000	0	20,000	0	20,000
Marketing & Administration	500	5,298	50,500	30,624	50,500
Developers Incentives	0	0	0	0	0
Interest	0	0	0	0	0
TOTAL EXPENDITURES	20,500	5,298	70,500	30,624	70,500
OTHER FINANCING USES					
Transfer to Debt Service Fund	0	0	0	0	0
Transfer 423 for Wayfinding Sign Project	0	0	227,800	227,800	0
Repayment of Due To General Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	227,800	227,800	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	151,837	(332,960)	(131,026)	(91,150)	95,706

Cash Balance at December 31, 2025	(357,928)		
Cash Balance at December 31, 2026		(449,078)	
Cash Balance at December 31, 2027			(353,372)

****Note: Property taxes for Tax Incremental Districts will not be final until Kaukauna's mill rate is established (see page 2–3). These figures may change between the proposed and adopted versions once all other jurisdictions finalize their mill rates.**

CITY OF KAUKAUNA

2027 BUDGET

TAX INCREMENTAL DISTRICT #5 FUND (465)
REVENUE & EXPENDITURE SUMMARY
"Commerce Crossing" (Former Dog Track Site)

DESCRIPTION	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
REVENUE					
Property Taxes - TIF	425,772	425,772	719,547	719,547	1,046,590
Personal Property State Aid	24,142	24,142	236,231	24,142	24,142
State Computer Aids	152	152	152	152	152
In Lieu of Tax - Medical Facility	110,000	84,020	82,000	85,000	85,000
Interest Income	60,000	312,760	250,000	244,068	220,000
Other Revenue (Land Sales)	0	0	0	5,826	0
TOTAL REVENUE	620,066	846,846	1,287,930	1,078,735	1,375,884
OTHER FINANCING SOURCES					
G.O. Borrowing	0	0	0	0	0
Transfer From TID#6 as Recipient TID	600,000	600,000	850,000	1,350,000	1,495,000
TOTAL OTHER FINANCING SOURCES	600,000	600,000	850,000	1,350,000	1,495,000
EXPENDITURES					
Property Acquisition	1,500	1,328	1,500	1,207	1,500
Marketing & Administration	150	4,819	150	2,750	1,150
Developers' Incentive	6,000,000	900,000	350,000	350,000	350,000
Interest	0	0	0	0	0
Bond Issuance Expense	110,000	0	0	0	0
TOTAL EXPENDITURES	6,111,650	906,147	351,650	353,957	352,650
OTHER FINANCING USES					
Transfer to Debt Service Fund	1,213,981	1,213,981	1,513,840	1,513,840	2,571,615
Repayment of Due To Debt Service	300,000	0	225,000	225,000	300,000
TOTAL OTHER FINANCING SOURCES	1,513,981	1,213,981	1,738,840	1,738,840	2,871,615
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	(6,405,565)	(673,282)	47,440	335,938	(353,381)

Cash Balance at December 31, 2025	2,047,088		
Cash Balance at December 31, 2026		2,608,026	
Cash Balance at December 31, 2027			2,554,645

****Note: Property taxes for Tax Incremental Districts will not be final until Kaukauna's mill rate is established (see page 2–3). These figures may change between the proposed and adopted versions once all other jurisdictions finalize their mill rates.**

CITY OF KAUKAUNA

2027 BUDGET

TAX INCREMENTAL DISTRICT #6 FUND (466)

REVENUE & EXPENDITURE SUMMARY

"N.E.W. Industrial Park"

DESCRIPTION	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
REVENUE					
Property Taxes - TIF	783,853	783,853	1,108,288	1,108,288	1,166,013
Personal Property State Aid	236,231	236,231	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	56,610	0	0	0
TOTAL REVENUE	1,027,834	1,084,444	1,352,269	1,352,269	1,409,994
EXPENDITURES					
Marketing & Administration	18,000	3,300	10,000	9,000	10,000
Interest	0	0	0	0	0
Infrastructure Improvements	2,400	1,684	0	0	0
Street Improvements	0	67,479	0	0	0
Developers Incentives	0	142,000	0	0	0
TOTAL EXPENDITURES	20,400	214,463	10,000	9,000	10,000
OTHER FINANCING USES					
Transfer to Debt Service Fund	263,900	263,900	0	0	0
Transfer to Fund 423 Fund - Wayfinding Sign	0	0	9,200	9,200	0
Transfer to TID ERTID #1	364,733	364,733	50,000	50,000	0
Transfer to Fund 464 (TID #4)	0	(500,000)	0	0	0
Transfer to Fund 465 (TID #5)	600,000	600,000	850,000	1,350,000	1,495,000
TOTAL OTHER FINANCING SOURCES	1,228,633	728,633	909,200	1,409,200	1,495,000
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	(221,199)	141,348	433,069	(65,931)	(95,006)

Cash Balance at December 31, 2025	161,907		
Cash Balance at December 31, 2026		95,976	
Cash Balance at December 31, 2027			969

****Note: Property taxes for Tax Incremental Districts will not be final until Kaukauna's mill rate is established (see page 2–3). These figures may change between the proposed and adopted versions once all other jurisdictions finalize their mill rates.**

CITY OF KAUKAUNA

2027 BUDGET

TAX INCREMENTAL DISTRICT #8 FUND (468)

REVENUE & EXPENDITURE SUMMARY

"The Gustman (Grand Kakalin) Site"

DESCRIPTION	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
REVENUE					
Property Taxes - TIF	119,846	119,846	90,171	90,171	93,622
Personal Property State Aid	18,712	18,712	18,712	18,712	18,712
State Computer Aids	13,913	13,913	13,913	13,913	13,913
Interest Income	57,734	0	0	0	0
Other Revenue - Loan Repayment	18,181	0	0	0	0
TOTAL REVENUE	228,386	152,471	122,796	122,796	126,247
OTHER FINANCING SOURCES					
Transfer in frm TIDS	0	0	0	0	0
G.O. Borrowing	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXPENDITURES					
Trails & Walking Bridge	0	0	0	0	0
Marketing & Administration	150	150	150	150	150
Developers Incentives	0	0	0	0	0
Interest	0	20,282	0	0	0
TOTAL EXPENDITURES	150	20,432	150	150	150
OTHER FINANCING USES					
Bond Issuance Expense	0	0	0	0	0
Transfer to Debt Service Fund	690,545	690,545	300,925	300,925	327,113
Repayment of Due To Debt Service Fund	0	0	0	0	0
Repayment of Due To General Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	690,545	690,545	300,925	300,925	327,113
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	(462,309)	(558,506)	(178,279)	(178,279)	(201,015)

Cash Balance at December 31, 2025	(1,368,838)		
Cash Balance at December 31, 2026		(1,547,117)	
Cash Balance at December 31, 2027			(1,748,132)

****Note: Property taxes for Tax Incremental Districts will not be final until Kaukauna's mill rate is established (see page 2–3). These figures may change between the proposed and adopted versions once all other jurisdictions finalize their mill rates.**

CITY OF KAUKAUNA

2027 BUDGET

TAX INCREMENTAL DISTRICT #9 FUND (469)

REVENUE & EXPENDITURE SUMMARY

"Between the Parks"

DESCRIPTION	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
REVENUE					
Property Taxes - TIF	42,858	42,858	33,317	33,317	35,475
Personal Property State Aid	1,238	1,238	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	44,096	44,096	34,555	34,555	36,713
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	0	0	0	0
TOTAL EXPENDITURES	150	150	150	150	150
OTHER FINANCING USES					
Transfer to Fund 423 Fund - Wayfinding Sign	0	0	25,400	25,400	0
Repayment of Due To General Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	25,400	25,400	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	43,946	43,946	9,005	9,005	36,563

Cash Balance at December 31, 2025	(29,977)		
Cash Balance at December 31, 2026		(20,972)	
Cash Balance at December 31, 2027			15,592

****Note: Property taxes for Tax Incremental Districts will not be final until Kaukauna's mill rate is established (see page 2–3). These figures may change between the proposed and adopted versions once all other jurisdictions finalize their mill rates.**

CITY OF KAUKAUNA

2027 BUDGET

TAX INCREMENTAL DISTRICT #10 FUND (470)

REVENUE & EXPENDITURE SUMMARY

"The Donary Project"

DESCRIPTION	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
REVENUE					
Property Taxes - TIF	208,455	208,455	208,389	208,389	219,876
Personal Property State Aid	10,083	10,083	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	218,538	218,538	218,472	218,472	229,959
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	0	0	0	0
TOTAL EXPENDITURES	150	150	150	150	150
OTHER FINANCING USES					
Transfer to Fund 423 Fund - Wayfinding Sign	0	0	25,700	25,700	0
Transfer to Debt Service Fund	95,638	95,638	98,013	98,013	100,119
Repayment of Due To General Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	95,638	95,638	123,713	123,713	100,119
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	122,751	122,751	94,610	94,610	129,691

Cash Balance at December 31, 2025	111,759		
Cash Balance at December 31, 2026		206,369	
Cash Balance at December 31, 2027			336,060

****Note: Property taxes for Tax Incremental Districts will not be final until Kaukauna's mill rate is established (see page 2–3). These figures may change between the proposed and adopted versions once all other jurisdictions finalize their mill rates.**

CITY OF KAUKAUNA

2027 BUDGET

TAX INCREMENTAL DISTRICT #11 FUND (471)

REVENUE & EXPENDITURE SUMMARY

"The Bernatello Project"

DESCRIPTION	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
REVENUE					
Property Taxes - TIF	161,004	161,004	154,392	154,392	175,386
Personal Property State Aid	16,383	16,383	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	177,387	177,387	170,775	170,775	191,769
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	0	0	0	0
TOTAL EXPENDITURES	150	150	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	47,500	47,500	0
TOTAL OTHER FINANCING SOURCES	0	0	47,500	47,500	0
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	177,237	177,237	123,125	123,125	191,619

Cash Balance at December 31, 2025	402,542		
Cash Balance at December 31, 2026		525,667	
Cash Balance at December 31, 2027			717,285

****Note: Property taxes for Tax Incremental Districts will not be final until Kaukauna's mill rate is established (see page 2–3). These figures may change between the proposed and adopted versions once all other jurisdictions finalize their mill rates.**

CITY OF KAUKAUNA

2027 BUDGET

TAX INCREMENTAL DISTRICT #12 FUND (472)

REVENUE & EXPENDITURE SUMMARY

"Uptown/Downtown"

DESCRIPTION	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
REVENUE					
Property Taxes - TIF	34,084	34,084	7,438	7,438	34,183
State Computer Aids	0	0	0	0	0
Other Revenue - Loan Repayment	0	48,676	19,288	579,858	0
Interest Income	15,000	85,226	56,627	67,326	0
In Lieu of Tax	0	582,987	0	0	0
TOTAL REVENUE	49,084	750,973	83,353	654,622	34,183
OTHER FINANCING SOURCES					
G.O. Borrowing	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
EXPENDITURES					
Interest	0	15,192	0	0	0
Marketing & Administration	10,150	68,576	10,000	30,566	20,000
Bad Debt Expense	0	629,624	0	0	0
Developers' Incentive	0	90,000	40,000	0	0
TOTAL EXPENDITURES	10,150	803,392	50,000	30,566	20,000
OTHER FINANCING USES					
Bond Issuance Expense	0	0	0	0	0
Transfer to TIDs	0	0	0	0	0
Transfer to Debt Service Fund	313,578	313,578	1,686,103	1,686,103	217,953
Transfer to Fund 423 Fund - Wayfinding Sign	0	0	47,500	47,500	0
Repayment of Due To General Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	313,578	313,578	1,733,603	1,733,603	217,953
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	(274,644)	(365,997)	(1,700,250)	(1,109,547)	(203,770)

Cash Balance at December 31, 2025	(531,843)		
Cash Balance at December 31, 2026		(1,641,390)	
Cash Balance at December 31, 2027			(1,845,159)

****Note: Property taxes for Tax Incremental Districts will not be final until Kaukauna's mill rate is established (see page 2–3). These figures may change between the proposed and adopted versions once all other jurisdictions finalize their mill rates.**

CITY OF KAUKAUNA

2027 BUDGET

SUBDIVISION FEES FUND (701)

REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
REVENUE					
Property Taxes	3,000	77	2,000	80	100
Subdivision Fee	35,000	14,750	20,000	0	20,000
Interest Income	0	0	0	0	0
Other Revenue	0	0	0	0	0
TOTAL REVENUE	38,000	14,827	22,000	80	20,100
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 Capital Project Fund	0	0	0	0	75,000
Repayment of Due To General Fund	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	75,000
EXCESS (DEFICIT) OF REVENUE, OTHER FINANC. SOURCES & EXPENDITURES	38,000	14,827	22,000	80	(54,900)

Cash Balance at December 31, 2025	222,253		
Cash Balance at December 31, 2026		222,333	
Cash Balance at December 31, 2027			167,433


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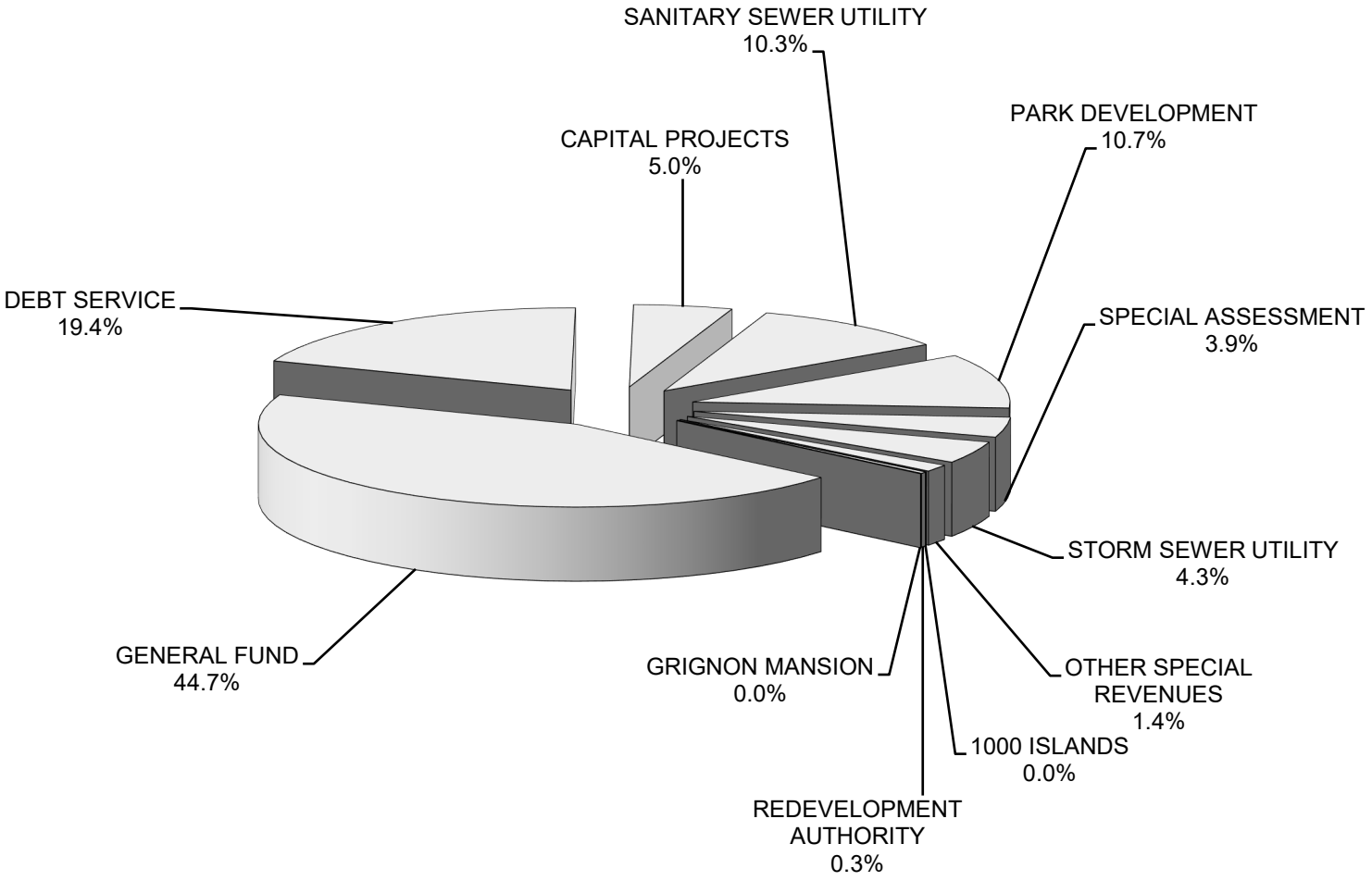
CITY OF KAUKAUNA

2027 BUDGET

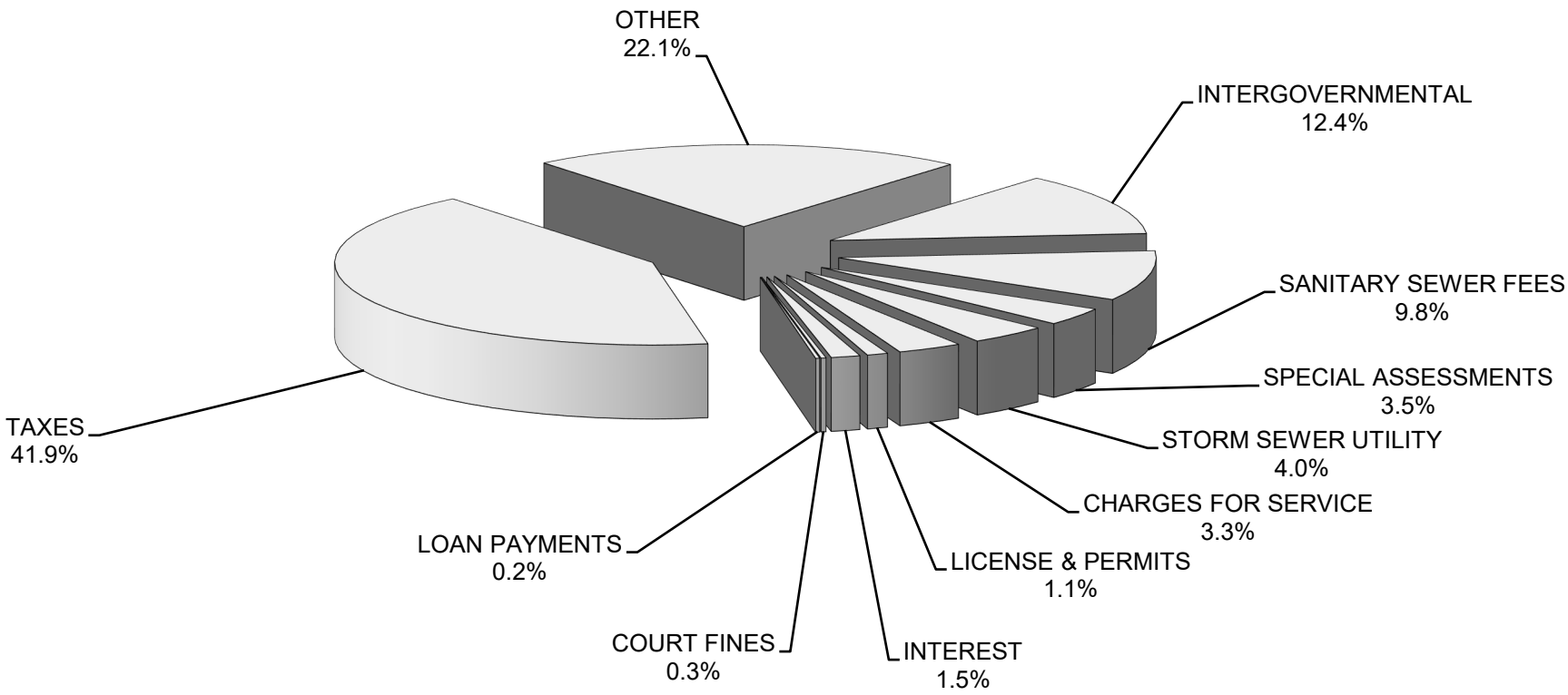
BUDGETED REVENUE SOURCES - ALL FUNDS

	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	11,680,426	0	0	5,122,255	500,000	0	0	3,845	3,133,396	0	0	20,439,922
SPECIAL ASSESSMENTS	0	0	0	0	0	0	1,700,000	0	0	0	0	1,700,000
INTERGOVERNMENTAL	5,664,836	0	0	0	0	0	0	0	355,662	0	0	6,020,498
SANITARY SEWER SERVICE FEES	0	0	0	0	0	0	0	0	0	0	4,800,000	4,800,000
STORM SEWER SERVICE FEES	0	0	0	0	0	0	0	0	0	1,933,200	0	1,933,200
LICENSE AND PERMITS	509,600	0	0	0	0	0	0	0	0	8,000	0	517,600
COURT FINES AND FORFEITURES	123,000	0	0	0	0	0	0	0	0	0	0	123,000
CHARGES FOR SERVICE	1,603,043	0	0	0	0	0	0	0	0	0	0	1,603,043
INTEREST	467,500	0	45,000	0	0	0	200,000	0	0	4,000	2,500	719,000
LOAN PAYMENTS	0	0	100,000	0	0	0	0	0	0	0	0	100,000
OTHER	1,736,545	20,000	0	4,337,693	1,945,000	18,000	0	662,745	1,715,000	150,000	200,000	10,784,983
TOTAL REVENUE SOURCES	21,784,950	20,000	145,000	9,459,948	2,445,000	18,000	1,900,000	666,590	5,204,058	2,095,200	5,002,500	48,741,245

CITY OF KAUKAUNA
2027 Budgeted Revenues - All Funds



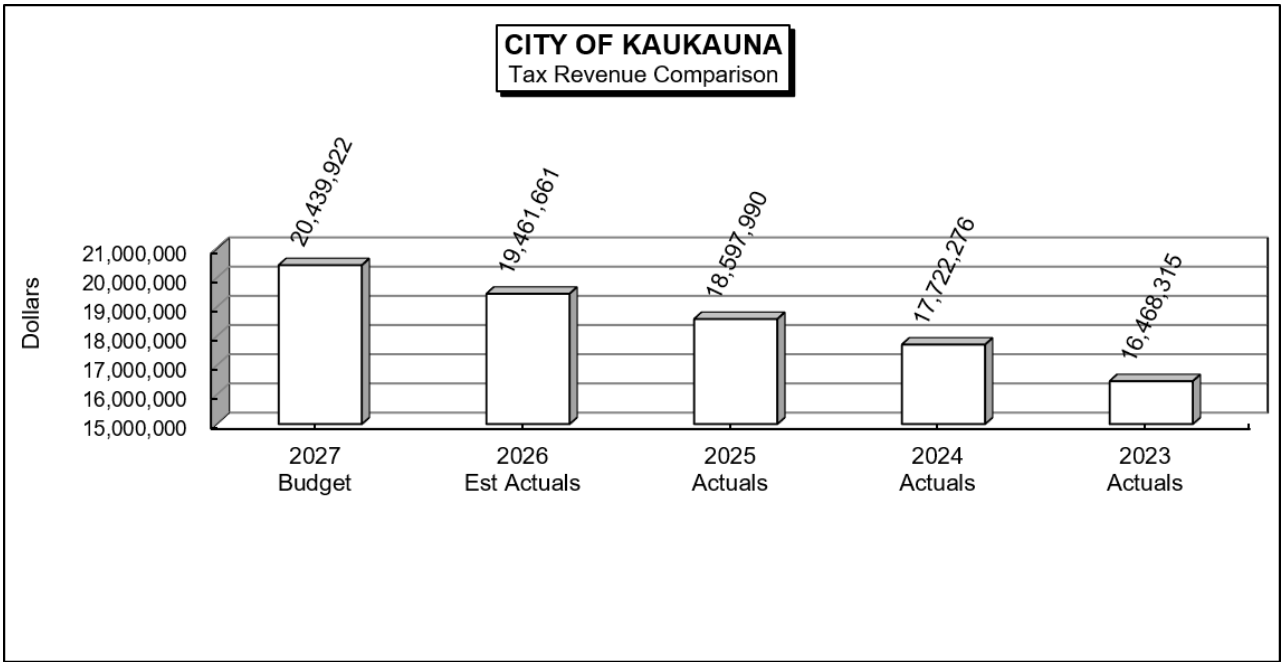
CITY OF KAUKAUNA
2027 Budgeted Revenues by Source - All Funds



CITY OF KAUKAUNA

2027 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 74.99% of all budgeted taxes and 40.21% of all general fund revenue sources budgeted. The property tax levy is budgeted to increase $281,600 or 3.3% for 2027. 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.

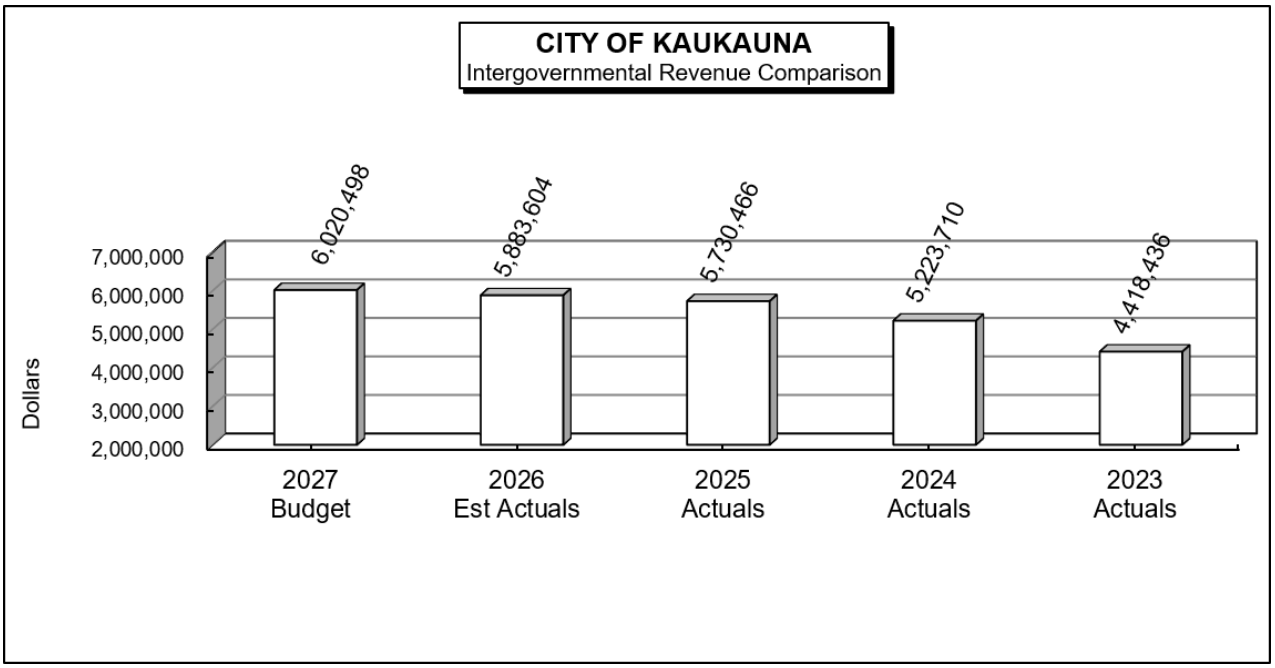
The second tax revenue source is the payment in lieu of taxes from the City's electric and water utilities. This payment is based on the current tax rate and the value of utility property in the City. As the tax rate fluctuates due to changes in State law related to funding education, this revenue source is also likely to fluctuate. In 2027, this tax represents 11.48% 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 $250,090 for 2027.

CITY OF KAUKAUNA

2027 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 52.4% of all intergovernmental revenues in the general fund and 13.4% of all general fund revenues. State shared revenue is budgeted to increase slightly for the 2027 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.

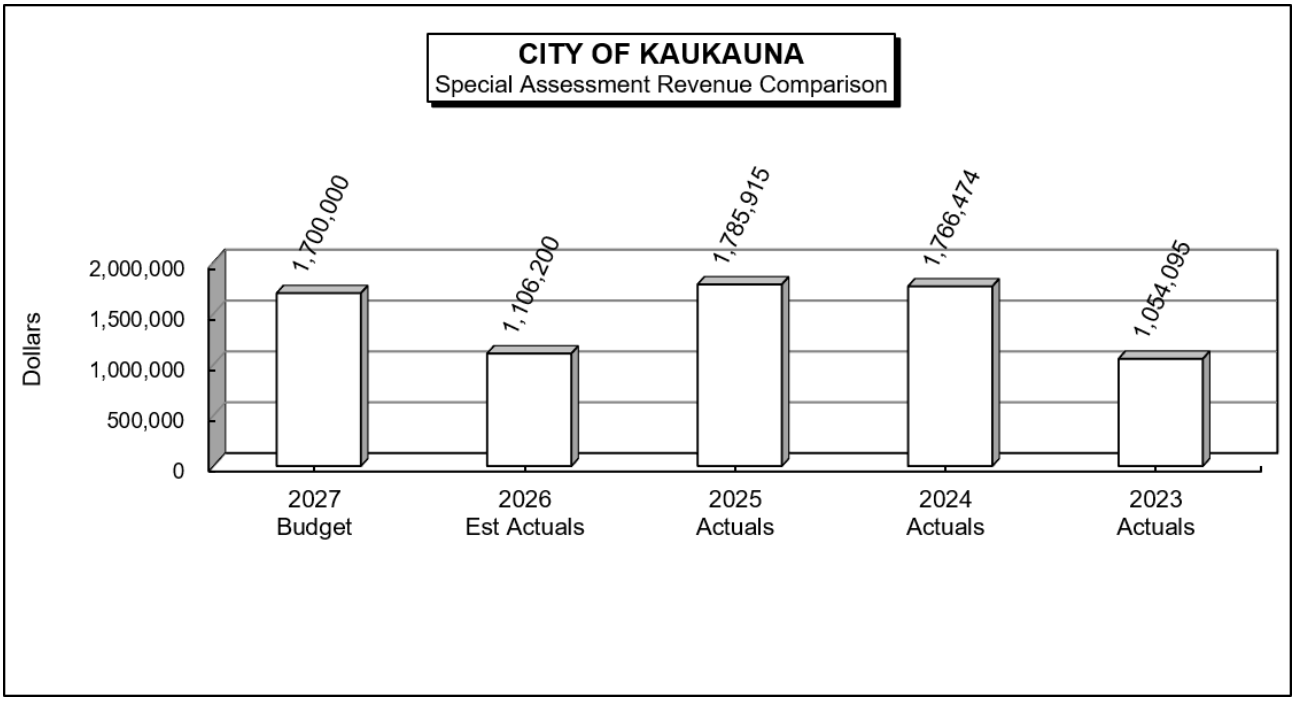
The next largest source of intergovernmental revenue sources is state highway aids which is budgeted at $1,410,225 for 2027 and accounts for 6.5% of all general fund revenue sources. This source is expected to decrease by $123,042 or 8.8% when compared to 2026. This decrease is due to the 2026 budget amount being higher than the amount received.

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

2027 BUDGET

REVENUE COMPARISON BY REVENUE SOURCE

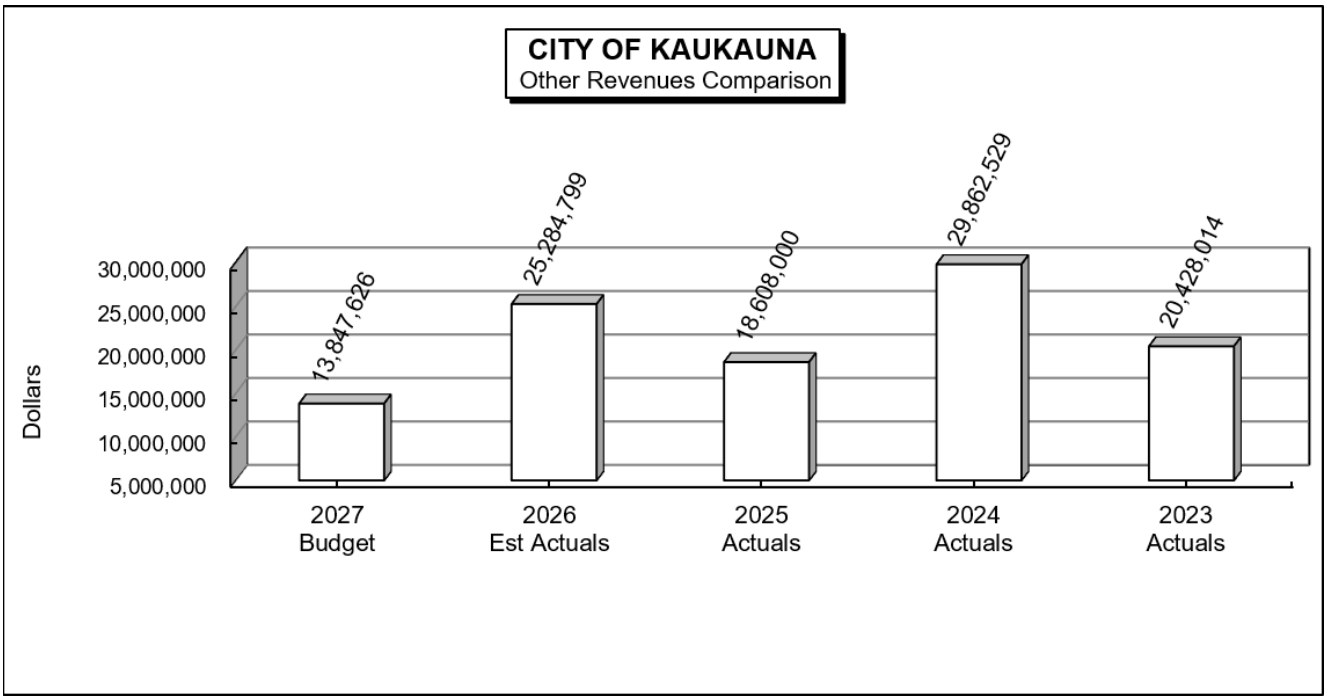


The City of Kaukauna finances special assessment projects such as street improvements, sanitary sewer mains and laterals, water mains and sidewalk replacement primarily by issuing long-term debt.
A resolution established in 2015 allows for all special assessments to be repaid within a ten-year period.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

2027 BUDGET

REVENUE COMPARISON BY REVENUE SOURCE

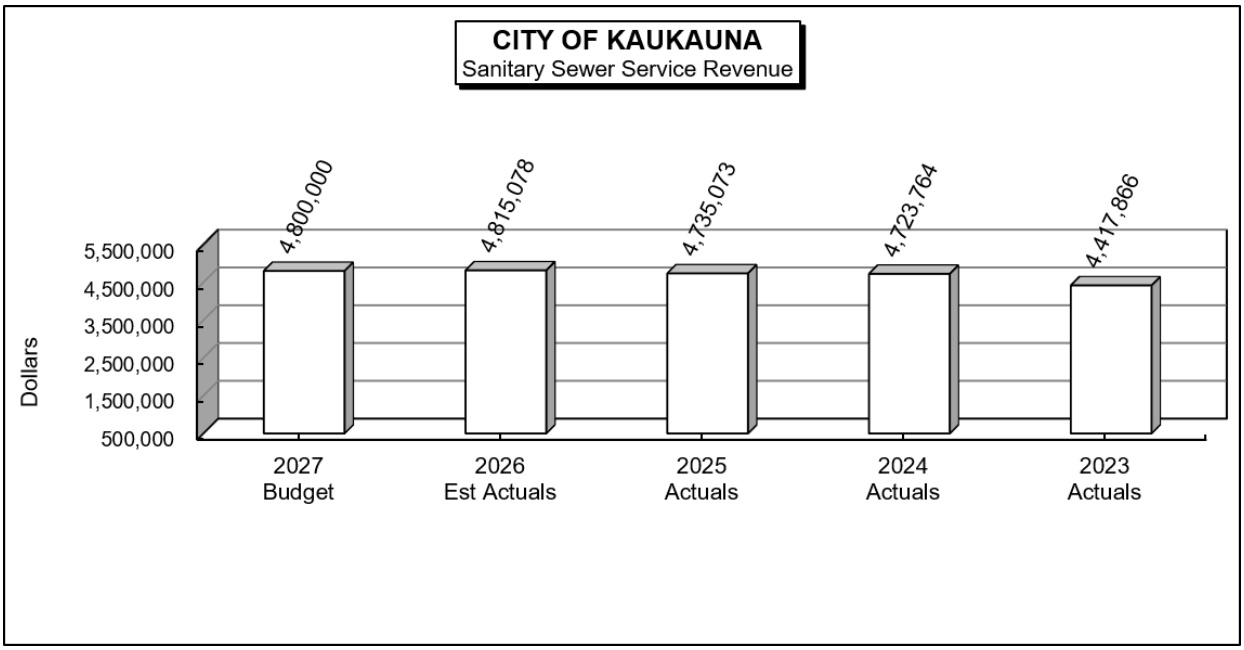


Other revenue sources consist of regulation and compliance revenues, charges for service other than sewer user fees, use of property and money and operating transfers. Some of the smaller components within this revenue source such as building permits, police fines, swimming pool user fees and interest 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

2027 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.

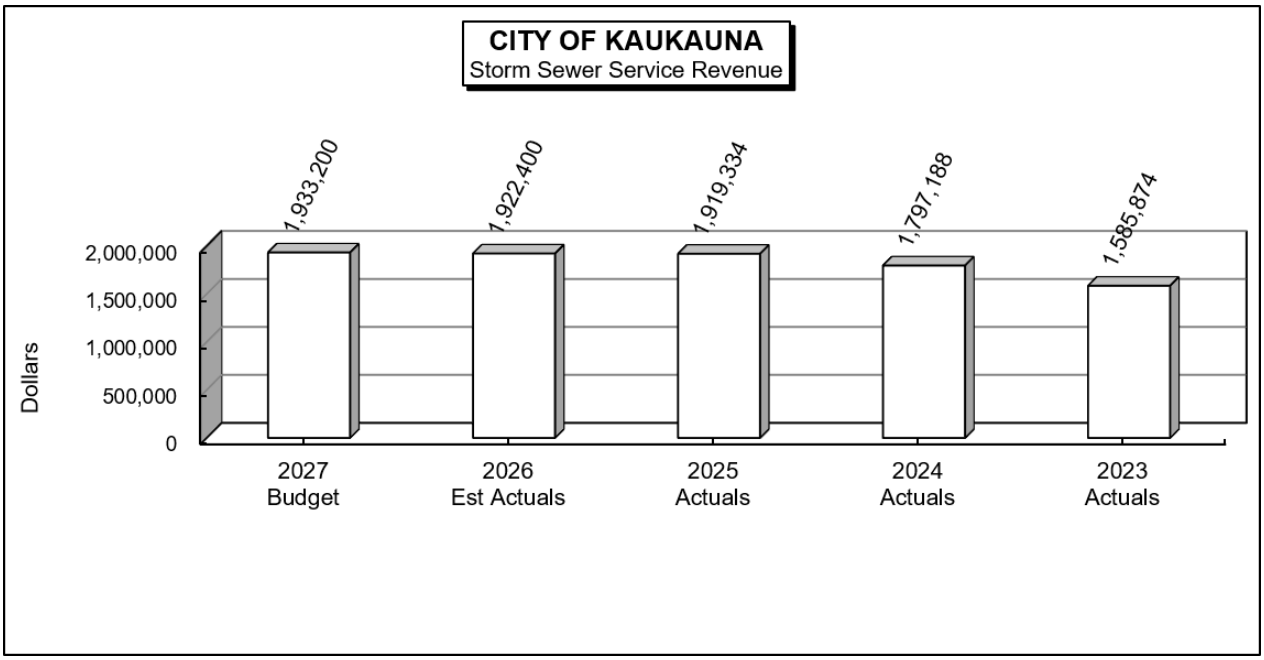
The current sewer user volume rate is $8.75 per 100 cubic feet, which became effective July 1, 2023, and will remain unchanged for the 2027 budget year.

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

2027 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 2027 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.


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CITY OF KAUKAUNA

2027 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 2026, general obligation debt excluding tax incremental financing debt is expected to increase based on borrowing for 2 years of projects in 2026. It is expected to decrease in following years 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 58.7% of the legal limit at year end 2026. Based on planned capital improvements and debt schedule payoff this is expected to continue its downward trend in 2027.

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

2027 BUDGET
SUMMARY OF INDEBTEDNESS, PRINCIPAL ONLY
AS OF DECEMBER 31, 2026

DESCRIPTION	*ORIGINAL PRINCIPAL AMOUNT*	*INTEREST RATE*	*OUTSTANDING BALANCE DEC. 31, 2026*	*PRINCIPAL TO BE RETIRED 2027*	*OUTSTANDING BALANCE DEC. 31, 2027*
GENERAL OBLIGATION					
2015 General Obligation Notes	1,650,000	3.08%	325,000	325,000	0
2017 General Obligation Notes	8,050,000	2.46%	2,050,000	2,050,000	0
2018 General Obligation Notes	3,680,000	2.92%	1,530,000	595,000	935,000
2019 General Obligation Notes	5,025,000	2.23%	2,900,000	500,000	2,400,000
2020 General Obligation Notes	6,750,000	1.32%	5,500,000	300,000	5,200,000
2021 General Obligation Notes	5,200,000	1.54%	4,300,000	300,000	4,000,000
2022 General Obligation Notes	6,000,000	3.62%	5,100,000	100,000	5,000,000
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%	5,275,000	100,000	5,175,000
2025A General Obligation Notes	4,800,000	4.06%	4,700,000	100,000	4,600,000
2026A General Obligation Notes	10,000,000	4.02%	10,000,000	0	10,000,000
TOTAL GENERAL OBLIGATION DEBT			50,440,000	4,370,000	46,070,000
TAX INCREMENTAL DISTRICT NO. 5					
2019B Refund of 2010 General Obligation Bonds	6,030,000	2.83%	4,275,000	2,100,000	2,175,000
2024B Taxable Notes Anticipation Notes	7,920,000	5.45%	7,920,000	0	7,920,000
TOTAL TAX INCREMENTAL DISTRICT NO. 5			12,195,000	2,100,000	10,095,000
ENVIRONMENTAL REMEDIATION TID NO. 1					
2018A General Obligation Note	100,000	2.87%	35,000	15,000	20,000
TOTAL ENVIRONMENTAL REMEDIATION TID NO. 1			35,000	15,000	20,000
TAX INCREMENTAL DISTRICT NO. 8					
2017A General Obligation Notes	200,000	2.68%	25,000	25,000	0
2017 General Obligation Notes	1,565,000	2.23%	535,000	130,000	405,000
2018A General Obligation Notes	850,000	2.88%	310,000	150,000	160,000
TOTAL TAX INCREMENTAL DISTRICT NO. 8			870,000	305,000	565,000
TAX INCREMENTAL DISTRICT NO. 10					
2018 General Obligation Notes	570,000	2.92%	205,000	95,000	110,000
TOTAL TAX INCREMENTAL DISTRICT NO. 10			205,000	95,000	110,000
TAX INCREMENTAL DISTRICT NO. 12					
2021B General Obligation Note (Taxable)	3,680,000	1.70%	1,120,000	200,000	920,000
TOTAL TAX INCREMENTAL DISTRICT NO. 12			1,120,000	200,000	920,000
TOTAL GENERAL OBLIGATION DEBT			64,865,000	7,085,000	57,780,000
REVENUE BONDS					
SANITARY SEWER UTILITY					
2013 Revenue Bonds	1,950,000	3.67%	325,000	150,000	175,000
2015 Revenue Bonds	1,225,000	3.48%	400,000	100,000	300,000
2016 Revenue Bonds	1,225,000	2.37%	475,000	100,000	375,000
2018 Revenue Bonds	1,190,000	2.37%	825,000	50,000	775,000
2022 Revenue Bonds	8,095,000	4.52%	7,795,000	75,000	7,720,000
2025 Revenue (BAN)	6,650,000	4.46%	6,650,000	0	6,650,000
TOTAL SANITARY SEWER UTILITY			16,470,000	475,000	15,995,000
STORM SEWER UTILITY					
2016 Revenue Bonds	1,350,000	2.20%	500,000	100,000	400,000
2022 Revenue Bonds	9,140,000	4.45%	8,070,000	305,000	7,765,000
2026 Revenue (BAN)	2,300,000	4.26%	2,300,000	0	2,300,000
TOTAL STORM SEWER UTILITY			10,870,000	405,000	10,465,000
LEASE REVENUE BONDS					
2015 RDA Lease	10,500,000	3.88%	5,950,000	425,000	5,525,000
TOTAL Lease Revenue Bonds			5,950,000	425,000	5,525,000

CITY OF KAUKAUNA

2027 Budget

ANNUAL PRINCIPAL AND INTEREST DEBT SERVICE REQUIREMENTS
AS OF DECEMBER 31, 2026

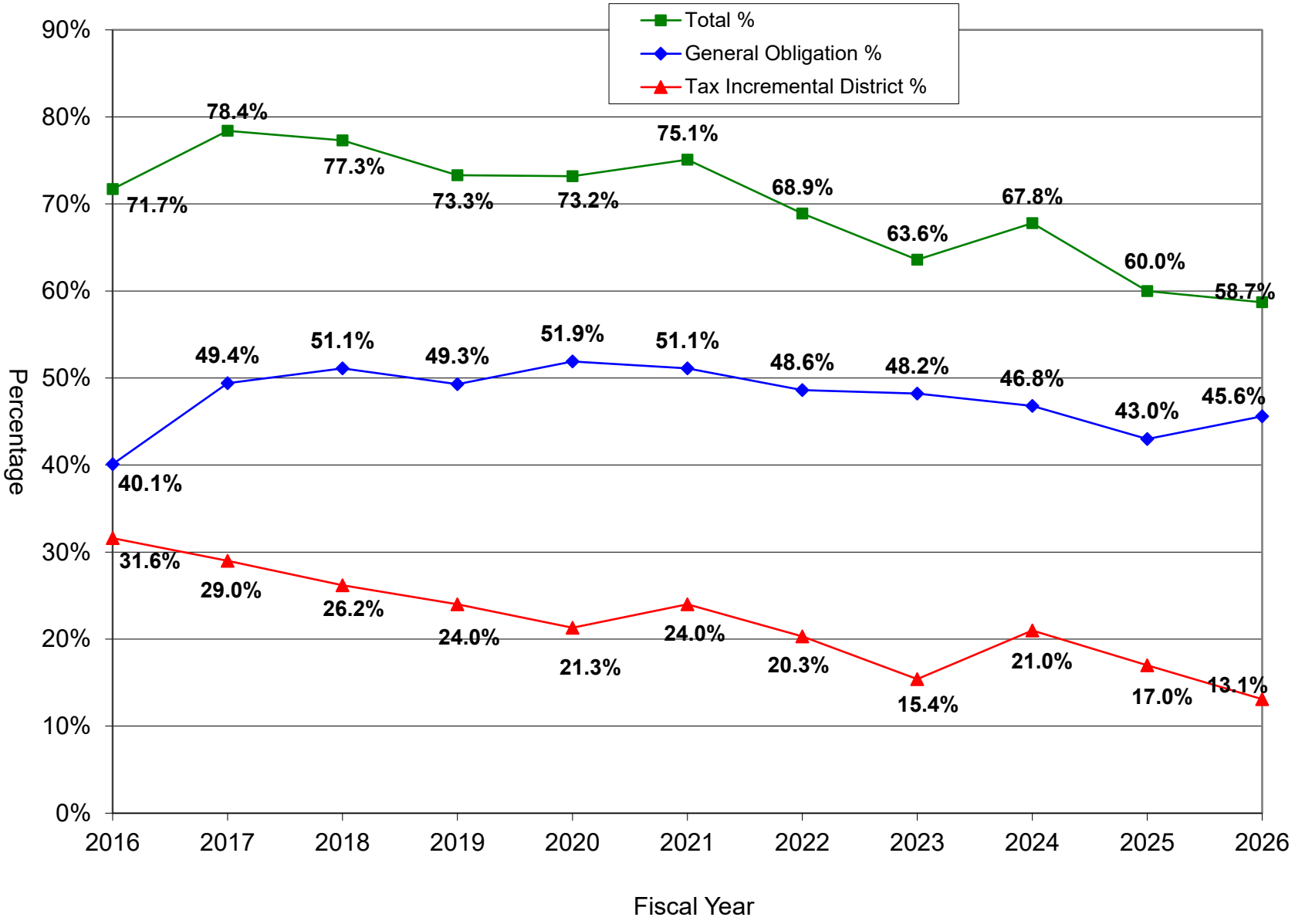
YEAR	DEBT SERVICE FUND	TAX INCREMENTAL DISTRICT #5 DEBT	TAX INCREMENTAL DISTRICT #8 DEBT	TAX INCREMENTAL DISTRICT #10 DEBT	TAX INCREMENTAL DISTRICT #12 DEBT	ENVIRONMENTAL REMEDIATION TID DEBT	STORM WATER UTILITY DEBT	SANITARY SEWER UTILITY DEBT	GRAND TOTAL
2027	7,188,209	2,571,615	327,113	100,119	217,953	15,894	916,133	1,206,157	12,543,191
2028	11,708,387	2,594,228	302,800	111,788	235,353	20,325	874,673	7,698,251	23,545,804
2029	6,194,256	8,116,020	131,375	0	237,163	0	875,048	873,470	16,427,331
2030	6,368,850	0	152,250	0	233,563	0	3,168,198	870,320	10,793,180
2031	6,217,913	0	0	0	254,625	0	745,948	870,695	8,089,180
2032	5,324,925	0	0	0	0	0	743,298	864,645	6,932,868
2033	5,171,406	0	0	0	0	0	749,298	862,245	6,782,949
2034	4,979,406	0	0	0	0	0	743,548	858,438	6,581,391
2035	5,289,281	0	0	0	0	0	732,175	858,538	6,879,994
2036	4,428,891	0	0	0	0	0	735,388	857,600	6,021,878
2037	3,236,359	0	0	0	0	0	737,563	830,625	4,804,547
	66,107,883	13,281,863	913,538	211,906	1,178,655	36,219	11,021,265	16,650,983	109,402,313

CITY OF KAUKAUNA

2027 BUDGET

SUMMARY OF LONG-TERM DEBT
AND PERCENT OF LEGAL DEBT LIMIT
FOR THE FISCAL YEARS 2017 THROUGH 2026

FISCAL *YEAR END*	*EQUALIZED PROPERTY VALUE*	*LONG-TERM DEBT*	*PERCENT OF LEGAL DEBT LIMIT*
2026	2,209,908,400	64,865,000	58.7%
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%


Total %
General Obligation %
Tax Incremental District %
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
Percentage
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
Fiscal Year
78.4%
77.3%
73.3%
73.2%
75.1%
68.9%
63.6%
67.8%
60.0%
58.7%
71.7%
49.4%
51.1%
49.3%
51.9%
51.1%
48.6%
48.2%
46.8%
43.0%
45.6%
40.1%
31.6%
29.0%
26.2%
24.0%
21.3%
24.0%
20.3%
15.4%
21.0%
17.0%
13.1%

CITY OF KAUKAUNA

2027 Budget

RATIO OF NET GENERAL OBLIGATION DEBT
TO EQUALIZED VALUE AND NET GENERAL OBLIGATION DEBT PER CAPITA

LEVY YEAR	*POPU-LATION*	*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*
2026	18,729	2,209,908,400	64,865,000	(5,155,000)	70,020,000	3.17%	3,738.59
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

CITY OF KAUKAUNA

2027 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*
2027	7,085,000	2,684,057	9,769,057	21,784,950	44.84%
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%

CITY OF KAUKAUNA

2027 BUDGET

CURRENT AND FUTURE DEBT SERVICE REQUIREMENTS - PRINCIPAL ONLY

YEAR	TOTAL ACTUAL DEBT SERVICE REQUIREMENTS	TID #5 PAYMENTS	TID #8 PAYMENTS	TID #10 PAYMENTS	TID #12 PAYMENTS	ERTIF PAYMENTS	VEHICLE REGISTRATION & SPCL ASMNT TRAN	CURRENT PRINCIPAL ONLY TAX LEVY IMPACT	FUTURE DEBT SERVICE REQUIREMENTS	CURRENT AND FUTURE PRINCIPAL ONLY LEVY IMPACT
2027	7,510,000	2,100,000	305,000	95,000	200,000	15,000	160,000	4,635,000	0	4,635,000
2028	12,595,000	2,175,000	290,000	110,000	220,000	20,000	5,680,000	4,100,000	600,000	4,700,000
2029	12,795,000	7,920,000	125,000	0	225,000	0	160,000	4,365,000	600,000	4,965,000
2030	5,200,000	0	150,000	0	225,000	0	160,000	4,665,000	400,000	5,065,000
2031	5,075,000	0	0	0	250,000	0	160,000	4,665,000	400,000	5,065,000
2032	4,115,000	0	0	0	0	0	160,000	3,955,000	1,100,000	5,055,000
2033	4,125,000	0	0	0	0	0	160,000	3,965,000	1,100,000	5,065,000
2034	4,125,000	0	0	0	0	0	160,000	3,965,000	1,100,000	5,065,000
2035	4,650,000	0	0	0	0	0	160,000	4,490,000	600,000	5,090,000
2036	3,925,000	0	0	0	0	0	160,000	3,765,000	1,300,000	5,065,000
2037	2,925,000	0	0	0	0	0	160,000	2,765,000	2,300,000	5,065,000
2038	2,925,000	0	0	0	0	0	160,000	2,765,000	2,300,000	5,065,000
2039	425,000	0	0	0	0	0	160,000	265,000	5,000,000	5,265,000
2040	425,000	0	0	0	0	0	160,000	265,000	5,000,000	5,265,000
	70,815,000	12,195,000	870,000	205,000	1,120,000	35,000	7,760,000	48,630,000	21,800,000	70,430,000

The future debt service amounts above assume borrowing $5 million in 2028, and $5.5 million in 2029


THE CITY OF
EST 1885
KAUKAUNA
WISCONSIN

CITY OF KAUKAUNA

2027 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 2027 through 2031.

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 year's 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

2027 BUDGET

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

PROJECTED FUND BALANCE AS OF DECEMBER 31, 2026

DESCRIPTION		*BALANCE*
BALANCE AS OF JANUARY 1, 2026		
Assigned for Subsequent Years Expenditures		12,044,219
PROJECTED CHANGE IN FUND BALANCE FROM OPERATIONS		
Revenues & Other Financing Sources	11,821,045	
Expenditures	(4,506,482)	
SUBTOTAL		7,314,563
PROJECTED BALANCE AS OF DECEMBER 31, 2026		
Assigned for Subsequent Years Expenditures		19,358,782

CITY OF KAUKAUNA

2027 Budget

STREET & SIDEWALK CAPITAL PROJECTS FUND (420)

REVENUES & EXPENDITURES SUMMARY

DESCRIPTION	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
REVENUE					
State Gants	0	50,000	0	0	0
Other Revenue	0	0	0	0	0
Interest	25,000	110,452	75,000	196,550	100,000
TOTAL REVENUE	25,000	160,452	75,000	196,550	100,000
EXPENDITURES					
Street Improvement	3,500,000	3,448,866	4,200,000	2,700,000	4,000,000
Property Acquisition	0	0	0	0	0
Sidewalk Replacement	40,000	650	165,000	190,000	300,000
Miscellaneous	0	0	0	0	0
TOTAL EXPENDITURES	3,540,000	3,449,516	4,365,000	2,890,000	4,300,000
OTHER FINANCING SOURCES					
Proceeds of General Obligation Notes	2,220,000	1,668,000	2,650,000	6,350,000	0
Transferred from Special Assessment Fund	1,500,000	2,133,000	1,925,000	300,000	1,500,000
TOTAL OTHER FINANCING SOURCES	3,720,000	3,801,000	4,575,000	6,650,000	1,500,000
EXCESS (DEFICIT) OF REV. & OTHER FINANCING SOURCES OVER EXPENDITURES	205,000	511,935	285,000	3,956,550	(2,700,000)

Cash Balance at December 31, 2025	1,939,898		
Cash Balance at December 31, 2026		5,896,448	
Cash Balance at December 31, 2027			3,196,448

CITY OF KAUKAUNA

2027 Budget

EQUIPMENT CAPITAL PROJECTS FUND (421)

REVENUES & EXPENDITURES SUMMARY

DESCRIPTION	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
REVENUE					
State Gants	0	0	0	0	0
Other Revenue	0	0	0	14,000	0
Interest	15,000	146,749	50,000	115,098	60,000
TOTAL REVENUE	15,000	146,749	50,000	129,098	60,000
EXPENDITURES					
Police Department	0	0	0	0	0
Fire Department	1,800,000	1,675,337	14,500	79,680	52,500
Ambulance	0	35,524	0	0	0
Building Inspection	0	0	0	0	0
Engineering	60,000	65	0	47,579	0
Equip Maintenance & Replace	1,022,000	744,284	720,000	892,930	573,000
Public Library	0	0	0	0	0
Parks	0	0	0	0	0
Swimming Pool	0	0	0	0	0
1000 Island Center	0	0	0	0	0
Other General Govt Outlay	0	0	0	0	0
TOTAL EXPENDITURES	2,882,000	2,455,209	734,500	1,020,189	625,500
OTHER FINANCING SOURCES					
Proceeds of General Obligation Notes	1,445,000	1,467,000	1,985,000	2,090,000	0
Transferred from General Fund	0	17,956	0	0	0
TOTAL OTHER FINANCING SOURCES	1,445,000	1,484,956	1,985,000	2,090,000	0
EXCESS (DEFICIT) OF REV. & OTHER FINANC-ING SOURCES OVER EXPENDITURES	(1,422,000)	(823,505)	1,300,500	1,198,909	(565,500)

Cash Balance at December 31, 2025	1,767,613		
Cash Balance at December 31, 2026		2,966,522	
Cash Balance at December 31, 2027			2,401,022

CITY OF KAUKAUNA

2027 Budget

PARK & POOL CAPITAL PROJECTS FUND (422)

REVENUES & EXPENDITURES SUMMARY

DESCRIPTION	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
REVENUE					
Property Taxes - General	500,000	500,000	500,000	500,000	500,000
State Gants	0	25,000	0	128,850	0
Other Revenue	296,000	262,420	0	15,850	0
Interest	25,000	186,770	175,000	136,183	140,000
TOTAL REVENUE	821,000	974,190	675,000	780,883	640,000
EXPENDITURES					
Grignon Mansion Buildings	200,000	19,696	0	20,585	200,000
Grignon Mansion Equipment	0	0	0	0	0
Parks Buildings	530,000	646,440	1,000,000	93,695	800,000
Parks Equipment	100,000	14,408	200,000	438	0
Parks Trails and Bridges	350,000	12,679	100,000	11,578	800,000
Parks Sidewalk	300,000	13,343	0	0	0
Parks Property Acquisition	0	0	0	0	0
Swimming Pool Buildings	500,000	13,327	100,000	121,054	200,000
Swimming Pool Equipment	0	0	0	0	0
Swimming Pool Sidewalks	0	0	0	0	0
1000s Island Buildings	0	1,893	0	26,361	45,000
1000s Island Trails and Bridges	400,000	285,013	800,000	20,000	0
Parks Outlay Trails & Walking Bridges	0	0	0	0	0
Fox River Board Walk	0	0	0	0	0
TOTAL EXPENDITURES	2,380,000	1,006,800	2,200,000	293,711	2,045,000
OTHER FINANCING SOURCES					
Proceeds of General Obligation Notes	1,250,000	1,470,000	950,000	1,240,000	0
Transferred from Special Assessment Fund	250,000	75,000	0	0	100,000
Transferred from General Fund	0	200,000	0	0	0
Transferred from Capital Project Fund	0	250,000	0	0	0
TOTAL OTHER FINANCING SOURCES	1,500,000	1,995,000	950,000	1,240,000	100,000
EXCESS (DEFICIT) OF REV. & OTHER FINANCING SOURCES OVER EXPENDITURES	(59,000)	1,962,390	(575,000)	1,727,172	(1,305,000)

Cash Balance at December 31, 2025	7,648,214		
Cash Balance at December 31, 2026		9,375,386	
Cash Balance at December 31, 2027			8,070,386

CITY OF KAUKAUNA

2027 Budget

BUILDING & MISCELLANEOUS CAPITAL PROJECTS FUND (423)

REVENUES & EXPENDITURES SUMMARY

DESCRIPTION	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
REVENUE					
Property Taxes - General	0	0	0	0	0
Interest	10,000	40,328	20,000	31,414	20,000
Sale of Muncipal Land	131,850	0	0	0	0
TOTAL REVENUE	141,850	40,328	20,000	31,414	20,000
EXPENDITURES					
Fire/Public Works Maint Building	0	0	0	8,000	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	20,000	0
Street Signs & Markers Building	0	175	0	0	0
Street Signs & Markers Miscellaneous	0	0	0	95,279	0
Traffic Controls Buildings	0	0	0	0	25,000
Traffic Controls Miscellaneous	70,000	8,130	245,000	15,424	85,000
Public Library Miscellaneous	0	0	0	0	0
Public Library Buildings	300,000	115,719	0	99,309	30,000
Information Technology Building	0	0	0	30,000	0
Information Technology Miscellaneous	0	0	0	34,570	80,000
1000 Island Center Miscellaneous	0	0	0	0	0
1000 Island Center Buildings	0	26,597	0	0	80,000
TOTAL EXPENDITURES	370,000	150,621	245,000	302,582	300,000
OTHER FINANCING SOURCES					
Proceeds of General Obligation Notes	190,000	250,000	0	320,000	0
Transferred from General Fund	0	28,000	0	0	0
Transferred from Other Funds Wayfinding	0	0	383,100	383,100	0
TOTAL OTHER FINANCING SOURCES	190,000	278,000	383,100	703,100	0
OTHER FINANCING USES					
Transfer to Capital Project Fund	0	250,000	0	0	0
TOTAL OTHER FINANCING SOURCES	0	250,000	0	0	0
EXCESS (DEFICIT) OF REV. & OTHER FINANCING SOURCES OVER EXPENDITURES	(38,150)	(82,293)	158,100	431,932	(280,000)

Cash Balance at December 31, 2025	688,494		
Cash Balance at December 31, 2026		1,120,426	
Cash Balance at December 31, 2027			840,426

CITY OF KAUKAUNA

CAPITAL PROJECTS 2027-2031

YEAR	Fund	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	SUBDIVISION FEE FUND	OTHER
2027		**EQUIPMENT**							
	421 - Equipment	*Replace 2014 International Tandem (Truck 215)	$325,000	$325,000					
	421 - Equipment	*Replace 2012 Volvo Loader L90C (Tractor 22) - Refurbish	$50,000	$50,000					
	421 - Equipment	*Replace 2015 Zociac Rescue Boat Motor	$7,500	$7,500					
	421 - Equipment	*Replace Existing Cutter and Spreader Extrication Equipment (Fire)	$45,000	$45,000					
	421 - Equipment								
2027		**PARK & POOL IMPROVEMENTS**							
	422- Parks and Pools	*Dog Park updates/upgrades (trees, restrooms, wash station)	$350,000	$175,000					$165K Other + $10K grant
	422- Parks and Pools	*Pool striping and repairs (phase 2) (Project 5B-26)	$85,000	$85,000					
	422- Parks and Pools	Pool slide rehab and grate restoration(Project 9-26)	$100,000					$75,000	$25,000
	422- Parks and Pools	*Inside the Park Place - Sports Facility & Park	$2,000,000	$800,000				$100,000	$1,100,000
	422- Parks and Pools	*1000 Islands Nature Center Security Cameras	$15,000	$15,000					
2027		**STORM SEWER**							
	601 - Storm	*Horseshoe Park Pond with Enhanced Settling	$250,000			$250,000			
	601 - Storm	*Moon Ridge Court Pond with Enhanced Settling	$40,000			$40,000			
	601 - Storm	*Kenneth Avenue Area Reconstruction Phase 2 (2022 Utility Work)	$400,000		$100,000	$300,000			
	601 - Storm	*Pond/Stream Bank Restoration	$45,000			$45,000			
2027		***SANITARY SEWER**							
	602- Sanitary	Draper Street Area Utility Relay (Idlewild, Jefferson, Diedrich, Black, Margaret, Mai	$1,200,000		$200,000		$1,000,000		
	602- Sanitary	Manhole Rehab Project	$100,000				$100,000		
2027		**STREET PAVING**							
		New Concrete Streets							
	420 - Streets and Sidewalk	*Bluestem 3/4 & West (Haas-White Birch)	$1,100,000	$500,000	$600,000				
	420 - Streets and Sidewalk	*Ridgecrest Drive, Nikki Lane	$717,000	$250,000	$467,000				
		Reconstruction							
	420 - Streets and Sidewalk	*Kenneth Avenue Area Reconstruction Phase 2 (2022 Utility Work)	$3,000,000	$1,500,000	$1,500,000				
	420 - Streets and Sidewalk	*Street Patch Program	$200,000	$150,000					$50,000
	420 - Streets and Sidewalk	*Alley Paving (Quinney-Metoxen)	$400,000	$200,000	$200,000				
	420 - Streets and Sidewalk	*Haas Road - Pulverize, Shape, Pave w/ paved shoulders	$350,000	$300,000					$50,000
	420 - Streets and Sidewalk	*3rd Street & Kenneth Avenue (3rd to 10th) Design	$1,100,000	$100,000					$880,000
2027		**SIDEWALKS**							
	420 - Streets and Sidewalk	*Sidewalk/Trail along Crooks Ave - STH 55 - CE to Ridgecrest	$600,000	$400,000	$200,000				
2027		**MISCELLANEOUS**							
	423 - Buildings and Misc	*1000 islands Toilet and lighting upgrades	$80,000	$80,000					
	423 - Buildings and Misc	*New City Host	$40,000	$40,000					
	423 - Buildings and Misc	*Downtown Dumpster Corrals	$50,000	$50,000					
		TOTAL	**$12,649,500**	**$5,072,500**	**$3,267,000**	**$635,000**	**$1,100,000**	**$175,000**	**$2,105,000**

* Funds were borrowed in prior year

CITY OF KAUKAUNA

CAPITAL PROJECTS 2027-2031

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 2007 International Workstar 7300 (Truck 216)	$270,000	$270,000					
	421 - Equipment	Replace 2012 Chevy Silverado 1500 4 X 4 (Engineering)	$60,000	$60,000					
	421 - Equipment	Replace 2009 Ford E450 Ambulance	$375,000	$375,000					
	421 - Equipment	Replace Deweze Hill Mower	$50,000	$50,000					
	421 - Equipment	Replace Pelican Sweeper (#25)	$260,000	$260,000					
	421 - Equipment	Replace 2009 Chevy Silverado 2500 4x4, Emerg. Equip	$79,000	$79,000					
	421 - Equipment	Replace GMC 1500 (Truck 12)	$45,000	$45,000					
	421 - Equipment	(7) Replace Bunker Gear - Fire Dept	$29,000	$29,000					
2028		**PARK & POOL IMPROVEMENTS**							
	422- Parks and Pools	1000 Islands Nature Center Roof	$100,000	$100,000					
	422- Parks and Pools	Riverside Park dock/seawall	$500,000	$500,000					
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, 13th)	$1,000,000		$150,000		$850,000		
	602- Sanitary	Cleveland Avenue, E 8th, 9th	$200,000		$50,000		$150,000		
	602- Sanitary	Industrial Park CIPP	$2,400,000		$100,000		$2,300,000		
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	CTH CE at Fieldcrest Intersection	$550,000	$40,000					$510,000
	420 - Streets and Sidewalk	Kavanaugh Road Pulverize/Shape/Pave	$250,000	$60,000					$190,000
2028		**SIDEWALKS**							
	420 - Streets and Sidewalk	Replace Defective Walks	$250,000	$50,000	$200,000				
2028		**MISCELLANEOUS**							
	423 - Buildings and Misc	Police Radios	$250,000	$250,000					
	423 - Buildings and Misc	WIFI ~~& Cameras~~ at a few Select Parks (PILOT)	$200,000	$200,000					
	423- Buildings and Misc	Refreash All Firewalls	$20,000	$20,000					
	423 - Buildings and Misc	New PD Host	$40,000	$40,000					
	423 - Buildings and Misc	Library Play Area Redesign	$20,000	$10,000					$10,000
		TOTAL	**$11,878,000**	**$4,903,000**	**$2,575,000**	**$400,000**	**$3,300,000**	**$0**	**$700,000**

* Funds were borrowed in prior year

CITY OF KAUKAUNA

CAPITAL PROJECTS 2027-2031

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					
	421 - Equipment	(7) Replace Bunker Gear - Fire Dept	$30,500	$30,500					
2029		**PARK & POOL IMPROVEMENTS**							
	422- Parks and Pools	Central Park Riverwall	$600,000	$600,000					
	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, 16th, 17	$1,600,000		$200,000		$1,800,000		
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	Elm Street Bridges Design	$600,000	$120,000					$480,000
	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	Refresh All Old Switches	$35,000	$35,000					
		TOTAL	**$15,565,500**	**$5,475,500**	**$1,290,000**	**$1,950,000**	**$1,800,000**	**$0**	**$5,450,000**

* Funds were borrowed in prior year

CITY OF KAUKAUNA

CAPITAL PROJECTS 2027-2031

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 Chevy 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					
	421 - Equipment	Ambulance Cot	$44,000	$44,000					
	421 - Equipment	(7) Replace Bunker Gear - Fire Dept	$32,000	$32,000					
2030		**PARK & POOL IMPROVEMENTS**							
	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, Claribel)	$1,600,000		$300,000		$1,300,000		
	602- Sanitary								
	602- Sanitary								
	602- Sanitary								
2030		**STREET PAVING**							
		New Concrete Streets							
	420 - Streets and Sidewalk	High Pointe Meadows	$1,800,000	$700,000	$1,100,000				
		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	Ann - Crooks Intersection	$750,000	$750,000					
	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	Replace All Camera Servers	$45,000	$45,000					
		TOTAL	**$14,271,000**	**$5,121,000**	**$3,525,000**	**$325,000**	**$1,300,000**	**$0**	**$4,000,000**

* Funds were borrowed in prior year

CITY OF KAUKAUNA

CAPITAL PROJECTS 2027-2031

YEAR	Fund	CLASSIFICATIONS/ DESCRIPTIONS	PROJECT TOTAL	GENERAL OBLIGATION BORROWING	SPECIAL ASSESSMENT	STORM WATER UTILITY	SANITARY SEWER UTILITY	SUBDIVISION FEE FUND	OTHER
2031		**EQUIPMENT**							
	421 - Equipment	Replace Chevy Trailblazer (#1)	$45,000	$45,000					
	421 - Equipment	(7) Replace Bunker Gear - Fire Dept	$33,500	$33,500					
	421 - Equipment								
	421 - Equipment								
	421 - Equipment								
	421 - Equipment								
2031		**PARK & POOL IMPROVEMENTS**							
	422- Parks and Pools	Upper Riverside Park / Pavillion	$1,500,000	$1,500,000					
	422- Parks and Pools								
	422- Parks and Pools								
	422- Parks and Pools								
	422- Parks and Pools								
	422- Parks and Pools								
	422- Parks and Pools								
2031		**STORM SEWER**							
	601 - Storm	Wisconsin Avenue Area Utility Relay (Phase 1) - 2026 Utility Relay Streets	$500,000			$500,000			
	601 - Storm	Ann Street (Fieldcrest to Crooks)	$400,000			$400,000			
	601 - Storm								
2031		**SANITARY SEWER**							
	602- Sanitary	Northside Relay (East Hyland Ave, Gertrude, George, Division, Lincoln)	$2,000,000		$400,000		$1,600,000		
	602- Sanitary								
	602- Sanitary								
	602- Sanitary								
2031		**STREET PAVING**							
		New Concrete Streets Reconstruction							
	420 - Streets and Sidewalk	Wisconsin Avenue Area Utility Relay (Phase 1) - 2026 Utility Relay Streets	$1,250,000	$650,000	$600,000				
	420 - Streets and Sidewalk	Ann Street (Fieldcrest to Crooks)	$1,000,000	$500,000	$500,000				
	420 - Streets and Sidewalk								
	420 - Streets and Sidewalk								
	420 - Streets and Sidewalk								
2031		**SIDEWALKS**							
	420 - Streets and Sidewalk								
	420 - Streets and Sidewalk								
2031		**MISCELLANEOUS**							
	423 - Buildings and Misc								
	423 - Buildings and Misc								
		TOTAL	**$6,728,500**	**$2,728,500**	**$1,500,000**	**$900,000**	**$1,600,000**	**$0**	**$0**

* Funds were borrowed in prior year


THE CITY OF
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KAUKAUNA
WISCONSIN

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: GENERAL GOVERNMENT*
DEPT: 51505 *DEPARTMENT: ASSESSMENT*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	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					
	Travel/Training					
5211	**Education & Memberships**	0	100	0	0	0
	Purchased Services					
5325	**Contractual Services**	84,500	156,879	49,310	59,900	50,400
	Supplies					
5401	**Office Supplies**	0	0	0	0	0
	TOTAL NON-PERSONNEL SERVICES	84,500	156,979	49,310	59,900	50,400
	OUTLAY					
5804	**Office Equipment**	0	0	0	0	0
	TOTAL OUTLAY	0	0	0	0	0
	TOTAL ASSESSMENT	84,650	157,129	49,460	60,050	50,550

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: GENERAL GOVERNMENT*
DEPT: 51515 *DEPARTMENT: AUDITING SERVICES*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5325	**Contractual Services**	35,250	45,678	39,000	34,655	40,000
	TOTAL NON-PERSONNEL SERVICES	35,250	45,678	39,000	34,655	40,000
	TOTAL AUDITING SERVICES	35,250	45,678	39,000	34,655	40,000

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: GENERAL GOVERNMENT*
DEPT: 51305 *DEPARTMENT: CITY ATTORNEY*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	165,808	153,089	163,101	161,784	167,660
5119	**Longevity Pay**	0	0	0	0	0
	Fringe Benefits					
5151	**Retirement Plan**	11,524	10,647	11,743	11,648	12,155
5152	**Residency**	3,075	0	0	0	0
5154	**Social Security**	12,684	11,476	12,477	12,376	12,826
5157	**Group Health Insurance**	29,429	27,104	29,502	29,502	31,229
5160	**Group Life Insurance**	219	126	150	178	223
5163	**Workers Compensation**	265	141	261	259	272
	TOTAL PERSONNEL SERVICES	223,004	202,584	217,234	215,747	224,365
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	400	325	500	375	500
5208	**Travel - City Business**	600	745	600	320	600
5211	**Education & Memberships**	1,000	1,116	1,200	609	1,100
	Purchased Services					
5303	**Communications**	420	389	420	342	420
5315	**Maintenance - Office Equipment**	50	0	0	0	0
5325	**Contractual Services**	4,000	1,035	4,000	706	3,500
5328	**Advertising**	0	0	0	0	0
	Supplies					
5401	**Office Supplies**	300	465	300	384	500
5431	**Postage**	0	0	0	100	0
	TOTAL NON-PERSONNEL SERVICES	6,770	4,076	7,020	2,836	6,620
	OUTLAY					
5804	**Office Equipment**	0	3,185	0	0	0
	TOTAL OUTLAY	0	3,185	0	0	0
	TOTAL CITY ATTORNEY	229,774	209,844	224,254	218,583	230,985

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: GENERAL GOVERNMENT*
DEPT: 51420 *DEPARTMENT: CLERK*

OBJECT CODE	DESCRIPTION	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 ESTIMATED ACTUAL	2027 BUDGET
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	160,792	172,660	193,046	188,117	204,296
5107	**Overtime Pay**	0	264	0	15	0
5119	**Longevity Pay**	0	300	0	0	0
	Fringe Benefits					
5151	**Retirement Plan**	9,244	9,433	13,899	13,544	14,811
5152	**Residency**	4,246	107	0	1,715	3,639
5154	**Social Security**	10,578	10,712	14,768	14,391	15,629
5157	**Group Health Insurance**	29,429	11,797	23,831	22,283	44,071
5160	**Group Life Insurance**	377	114	171	168	174
5163	**Workers Compensation**	1,935	235	309	301	331
	TOTAL PERSONNEL SERVICES	216,601	205,624	246,024	240,534	282,951
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	1,000	499	1,200	499	1,200
5208	**Travel - City Business**	800	565	800	392	800
5211	**Education & Memberships**	700	0	500	0	500
	Purchased Services					
5317	**Short/Over Cash Receipts**	0	(2)	0	(1)	0
5325	**Contractual Services**	20,000	16,307	17,250	14,643	23,000
5328	**Advertising**	15,000	18,470	16,000	16,519	17,000
5334	**Printing Expense**	0	0	0	0	0
5392	**Uncollected Taxes**	0	0	0	0	0
	Supplies					
5401	**Office Supplies**	2,000	1,066	2,500	849	2,000
5402	**Desktop Printing Expense**	0	0	0	0	0
5422	**Data Processing Supplies**	500	0	0	0	0
5431	**Postage**	0	0	0	0	0
5497	**Bank & Credit Card Fees**	15,180	14,043	1,200	1,113	1,200
5499	**Miscellaneous**	500	(245)	500	0	500
	TOTAL NON-PERSONNEL SERVICES	55,680	50,702	39,950	34,014	46,200
	OUTLAY					
5804	**Office Equipment**	0	0	0	0	0
	TOTAL OUTLAY	0	0	0	0	0
	TOTAL CLERK	272,281	256,326	285,974	274,548	329,151

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: GENERAL GOVERNMENT*
DEPT: 51110 *DEPARTMENT: COMMISSIONERS*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	4,500	4,425	4,500	4,500	4,500
	Fringe Benefits		0			
5154	**Social Security**	65	64	65	65	65
5163	**Workers Compensation**	7	5	7	7	7
	TOTAL PERSONNEL SERVICES	4,572	4,494	4,572	4,572	4,572
	NON-PERSONNEL SERVICES					
	Travel/Training					
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	4,572	4,494	4,572	4,572	4,572

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: GENERAL GOVERNMENT*
DEPT: 51105 *DEPARTMENT: COMMON COUNCIL*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	44,400	44,400	44,400	44,400	44,400
	Fringe Benefits		0			
5154	**Social Security**	644	644	644	644	644
5163	**Workers Compensation**	71	40	71	71	72
	TOTAL PERSONNEL SERVICES	45,115	45,084	45,115	45,115	45,116
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	2,400	624	1,500	650	1,250
5208	**Travel - City Business**	1,200	351	100	50	760
5211	**Education & Memberships**	6,500	0	7,100	7,020	7,000
	Supplies					
5499	**Miscellaneous**	50	0	50	0	50
	TOTAL NON-PERSONNEL SERVICES	10,150	975	8,750	7,720	9,060
	TOTAL COMMON COUNCIL	55,265	46,059	53,865	52,835	54,176

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: GENERAL GOVERNMENT*
DEPT: 51411 *DEPARTMENT: COMMUNITY ENRICHMENT*

OBJECT CODE	DESCRIPTION	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 ESTIMATED ACTUAL	2027 BUDGET
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	182,369	179,781	164,217	163,647	172,532
5104	**Temporary Payroll**	18,372	15,317	19,011	14,984	21,850
5119	**Longevity Pay**	0	50	0	0	0
	Fringe Benefits					
5151	**Retirement Plan**	12,675	12,507	11,823	11,783	12,509
5152	**Residency**	4,149	0	0	0	0
5154	**Social Security**	14,218	13,728	12,838	12,736	13,516
5157	**Group Health Insurance**	58,858	27,107	29,502	29,505	31,229
5160	**Group Life Insurance**	125	130	135	134	147
5163	**Workers Compensation**	5,079	2,874	4,581	4,466	4,572
	TOTAL PERSONNEL SERVICES	295,845	251,494	242,107	237,255	256,355
	NON-PERSONNEL SERVICES					
	Travel/Training					
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
	Purchased Services					
5303	**Communications**	300	300	300	300	300
5328	**Advertising**	0	0	1,000	0	500
5334	**Printing Expense**	300	0	0	0	0
5340	**Rent - Equipment**	0	0	0	0	0
5922	**Farmers Market Expenses**	2,500	2,164	2,500	2,501	2,500
5923	**Hydro Live Expenses**	48,000	51,134	50,000	50,000	48,000
5924	**Fox Firecracker 5K**	1,500	1,140	1,500	1,378	1,500
5926	**Electric City River Jam Expenses**	0	56,887	60,000	58,944	58,000
	Supplies					
5401	**Office Supplies**	0	14	0	30	0
5428	**Recreation**	0	0	0	49	0
	TOTAL NON-PERSONNEL SERVICES	52,600	111,640	115,300	113,202	110,800
	OUTLAY					
5807	**Machinery, Tools & Instruments**	0	6,482	0	0	0
	TOTAL OUTLAY	0	6,482	0	0	0
	TOTAL COMMUNITY ENRICHMENT	348,445	369,616	357,407	350,457	367,155

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: GENERAL GOVERNMENT*
DEPT: 51425 *DEPARTMENT: ELECTIONS*

OBJECT CODE	DESCRIPTION	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 ESTIMATED ACTUAL	2027 BUDGET
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	9,000	1,096	9,000	2,216	5,000
5104	**Temporary Payroll**	16,000	7,534	16,000	21,000	20,000
5107	**Overtime Pay**	0	368	0	979	0
	Fringe Benefits					
5151	**Retirement Plan**	313	74	324	130	181
5154	**Social Security**	410	91	410	186	228
5160	**Group Life Insurance**	5	1	2	3	3
5163	**Workers Compensation**	14	8	14	5	8
	TOTAL PERSONNEL SERVICES	25,742	9,173	25,750	24,519	25,420
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	300	289	300	0	300
5208	**Travel - City Business**	100	42	0	0	0
	Purchased Services					
5325	**Contractual Services**	2,100	2,043	2,100	2,100	2,100
5328	**Advertising**	0	0	0	0	0
5334	**Printing Expense**	2,200	0	0	0	0
	Supplies					
5401	**Office Supplies**	6,500	2,653	10,500	8,907	6,000
5431	**Postage**	5,000	0	0	0	0
5499	**Miscellaneous**	250	0	250	0	250
	TOTAL NON-PERSONNEL SERVICES	16,450	5,027	13,150	11,007	8,650
	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	42,192	14,199	38,900	35,526	34,070

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: GENERAL GOVERNMENT*
DEPT: 51510 *DEPARTMENT: FINANCE*

OBJECT CODE	DESCRIPTION	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 ESTIMATED ACTUAL	2027 BUDGET
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	315,801	314,776	326,027	231,399	256,227
5107	**Overtime Pay**	0	0	0	0	0
5119	**Longevity Pay**	0	300	0	0	0
	Fringe Benefits					
5151	**Retirement Plan**	32,230	32,222	34,433	17,661	18,576
5152	**Residency**	0	1,430	4,072	6,517	8,557
5154	**Social Security**	24,159	23,425	24,941	17,702	19,601
5157	**Group Health Insurance**	70,739	65,144	70,920	47,001	44,071
5160	**Group Life Insurance**	210	214	258	164	178
5163	**Workers Compensation**	505	294	522	370	415
	TOTAL PERSONNEL SERVICES	443,644	437,805	461,173	320,814	347,625
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	1,500	274	1,000	0	1,000
5208	**Travel - City Business**	500	137	500	324	500
5211	**Education & Memberships**	700	373	810	125	800
	Purchased Services					
5303	**Communications**	600	583	600	689	800
5325	**Contractual Services**	154,350	200,438	169,184	176,486	171,200
5332	**Shared Services**	(52,128)	(52,128)	(52,792)	(52,792)	(48,214)
5334	**Printing Expense**	1,400	728	825	1,533	1,700
	Supplies					
5401	**Office Supplies**	300	206	300	369	300
5402	**Desktop Printing Expense**	200	0	175	0	0
5422	**Data Processing Supplies**	0	0	0	0	0
5423	**Filing Fees**	0	0	0	0	0
	TOTAL NON-PERSONNEL SERVICES	107,422	150,611	120,602	126,734	128,086
	OUTLAY					
5804	**Office Equipment**	0	3,017	3,000	1,600	0
	TOTAL OUTLAY	0	3,017	3,000	1,600	0
	TOTAL FINANCE	551,066	591,433	584,775	449,148	475,711

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: GENERAL GOVERNMENT*
DEPT: 51415 *DEPARTMENT: HUMAN RESOURCES*

OBJECT CODE	DESCRIPTION	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 ESTIMATED ACTUAL	2027 BUDGET
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	196,677	195,762	258,246	245,791	270,449
5104	**Temporary Payroll**	8,632	5,712	0	0	0
5118	**Merit Incentives**	16,000	0	0	0	0
5119	**Longevity Pay**	0	0	0	0	0
	Fringe Benefits					
5151	**Retirement Plan**	13,669	13,615	18,594	17,697	19,608
5152	**Residency**	0	0	3,162	0	0
5154	**Social Security**	15,046	14,440	19,756	18,803	20,689
5157	**Group Health Insurance**	41,310	38,040	70,920	58,961	75,300
5160	**Group Life Insurance**	131	191	339	245	288
5163	**Workers Compensation**	690	188	413	393	438
	TOTAL PERSONNEL SERVICES	292,155	267,949	371,430	341,890	386,772
	NON-PERSONNEL SERVICES					
	Travel/Training					
5208	**Travel - City Business**	600	61	300	259	300
5211	**Education & Memberships**	1,500	1,459	2,000	2,899	2,700
5218	**Tuition Reimbursement Program**	8,000	12,254	12,000	8,380	12,000
	Purchased Services					
5303	**Communications**	300	949	750	1,165	1,000
5325	**Contractual Services**	58,000	62,512	75,000	73,747	75,000
5326	**Recruitment Expenses**	12,500	10,741	14,000	13,877	14,000
5328	**Advertising**	0	0	0	0	0
5332	**Shared Services**	(32,321)	(32,321)	(40,054)	(40,054)	(46,074)
5334	**Printing Expense**	0	0	0	0	0
5385	**Employee Wellness Program**	3,500	4,811	3,500	2,750	3,000
5398	**Employee Safety Program**	1,500	0	0	0	0
5399	**Employee Assistance Program**	4,000	3,690	3,800	3,800	4,400
	Supplies					
5401	**Office Supplies**	500	493	500	928	1,000
5402	**Desktop Printing Expense**	450	431	450	527	500
	TOTAL NON-PERSONNEL SERVICES	58,529	65,081	72,246	68,278	67,826
	OUTLAY					
5804	**Office Equipment**	0	0	0	1,801	0
	TOTAL OUTLAY	0	0	0	1,801	0
	TOTAL HUMAN RESOURCES	350,684	333,030	443,676	411,969	454,598

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: GENERAL GOVERNMENT*
DEPT: 51430 *DEPARTMENT: INFORMATION TECHNOLOGY*

OBJECT CODE	DESCRIPTION	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 ESTIMATED ACTUAL	2027 BUDGET
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	96,079	95,240	98,844	98,844	101,810
5119	**Longevity Pay**	0	10	0	0	0
	Fringe Benefits					
5151	**Retirement Plan**	6,677	6,625	7,117	7,117	7,381
5152	**Residency**	0	0	0	0	0
5154	**Social Security**	7,350	7,000	7,562	7,562	7,788
5157	**Group Health Insurance**	29,429	27,104	29,502	29,502	31,229
5160	**Group Life Insurance**	223	213	250	249	274
5163	**Workers Compensation**	154	89	158	158	165
	TOTAL PERSONNEL SERVICES	139,912	136,280	143,433	143,432	148,647
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	0	0	2,400	0	2,400
5211	**Education & Memberships**	3,000	1,195	1,600	1,247	2,600
	Purchased Services					
5303	**Communications**	1,000	1,349	16,000	13,794	6,000
5304	**Computing**	20,000	43,515	17,000	15,971	17,000
5305	**Cybersecurity**	29,000	6,602	22,000	20,325	17,000
5315	**Maintenance - Office Equipment**	0	0	0	0	0
5324	**User Licencing**	0	0	0	0	0
5325	**Contractual Services**	203,000	209,537	244,000	240,151	262,000
5332	**Shared Services**	(37,671)	(37,671)	(36,767)	(36,767)	(41,710)
	Supplies					
5401	**Office Supplies**	0	0	0	0	0
5410	**General Supplies**	0	0	0	0	0
5420	**Data Center**	40,000	25,051	22,000	20,404	18,000
5422	**Data Processing Supplies**	0	6,578	0	0	0
	TOTAL NON-PERSONNEL SERVICES	258,329	256,155	288,233	275,125	283,290
	OUTLAY					
5804	**Office Equipment**	0	0	0	0	0
	TOTAL OUTLAY	0	0	0	0	0
	TOTAL INFORMATION TECHNOLOGY	398,241	392,435	431,666	418,557	431,937

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: GENERAL GOVERNMENT*
DEPT: 51405 *DEPARTMENT: MAYOR*

OBJECT CODE	DESCRIPTION	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 ESTIMATED ACTUAL	2027 BUDGET
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	154,772	151,030	157,567	149,160	163,091
5107	**Overtime Pay**	0	22	0	0	0
5119	**Longevity Pay**	0	30	0	0	0
	Fringe Benefits					
5151	**Retirement Plan**	10,757	10,508	11,345	10,740	11,824
5152	**Residency**	3,372	3,349	3,511	3,067	3,698
5154	**Social Security**	11,840	11,090	12,054	11,411	12,476
5157	**Group Health Insurance**	41,310	38,040	41,418	41,418	44,071
5160	**Group Life Insurance**	320	289	335	332	362
5163	**Workers Compensation**	2,584	1,460	2,570	2,531	2,486
	TOTAL PERSONNEL SERVICES	224,955	215,817	228,800	218,659	238,008
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	1,000	100	600	325	600
5208	**Travel - City Business**	1,200	767	1,200	1,280	1,200
5211	**Education & Memberships**	0	0	0	0	0
5215	**Expense Allowance**	2,500	6,437	3,000	1,819	3,000
	Purchased Services					
5303	**Communications**	300	300	300	300	300
5315	**Maintenance - Office Equipment**	0	0	0	0	0
5328	**Advertising**	0	0	0	0	0
5334	**Printing Expense**	2,000	2,467	2,400	2,400	2,400
5340	**Rent - Equipment**	800	447	500	477	500
	Supplies					
5401	**Office Supplies**	600	512	600	461	500
5402	**Desktop Printing Expense**	0	0	0	0	0
5410	**General Supplies**	0	125	200	150	150
5499	**Miscellaneous**	500	0	8,250	250	250
	TOTAL NON-PERSONNEL SERVICES	8,900	11,155	17,050	7,462	8,900
	OUTLAY					
5804	**Office Equipment**	0	0	0	0	0
	TOTAL OUTLAY	0	0	0	0	0
	TOTAL MAYOR	233,855	226,972	245,850	226,121	246,908

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: GENERAL GOVERNMENT*
DEPT: 51606 *DEPARTMENT: MUNICIPAL BUILDING*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5303	**Communications**	2,500	2,553	2,600	2,582	2,600
5306	**Heating Fuels**	5,000	6,451	7,000	5,524	7,000
5309	**Water, Sewer & Electric**	41,000	42,323	41,000	51,885	53,000
5312	**Maintenance - Building**	13,000	10,527	13,000	16,087	13,000
5321	**Maintenance - Other Equipment**	100	0	100	0	0
5325	**Contractual Services**	53,000	53,079	53,000	49,202	53,000
	TOTAL NON-PERSONNEL SERVICES	114,600	114,933	116,700	125,280	128,600
	OUTLAY					
5804	**Office Equipment**	20,000	0	2,500	7,936	2,500
5807	**Machinery, Tools & Instruments**	0	0	25,000	7,488	10,000
	TOTAL OUTLAY	20,000	0	27,500	15,424	12,500
	TOTAL MUNICIPAL BUILDING	134,600	114,933	144,200	140,704	141,100

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: GENERAL GOVERNMENT*
DEPT: 51205 *DEPARTMENT: MUNICIPAL JUDGE*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	42,080	42,415	43,531	43,038	44,845
5119	**Longevity Pay**	0	0	0	0	0
	Fringe Benefits					
5151	**Retirement Plan**	1,962	2,116	2,104	2,094	2,251
5152	**Residency**	0	0	0	0	0
5154	**Social Security**	2,360	1,438	2,443	2,396	2,575
5157	**Group Health Insurance**	0	15,329	16,692	0	0
5160	**Group Life Insurance**	29	24	27	28	32
5163	**Workers Compensation**	67	40	70	69	73
	TOTAL PERSONNEL SERVICES	46,498	61,361	64,867	47,625	49,776
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	1,200	114	600	800	600
5208	**Travel - City Business**	2,100	1,023	2,400	1,631	2,600
5211	**Education & Memberships**	1,750	1,305	1,750	1,345	1,750
	Purchased Services					
5325	**Contractual Services**	9,200	6,544	7,500	7,139	8,300
5334	**Printing Expense**	700	1,110	1,000	1,164	1,200
	Supplies					
5401	**Office Supplies**	300	271	300	310	500
5402	**Desktop Printing Expense**	500	466	1,000	614	1,600
5422	**Data Processing Supplies**	0	0	0	0	0
	TOTAL NON-PERSONNEL SERVICES	15,750	10,832	14,550	13,003	16,550
	OUTLAY					
5804	**Office Equipment**	1,200	1,379	1,200	965	1,700
	TOTAL OUTLAY	1,200	1,379	1,200	965	1,700
	TOTAL MUNICIPAL JUDGE	63,448	73,573	80,617	61,593	68,026

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: GENERAL GOVERNMENT*
DEPT: 51435 *DEPARTMENT: MAILROOM & SUPPLIES*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5340	**Rent - Equipment**	6,000	5,020	6,000	5,886	6,500
5341	**Maintence and Printing**	0	0	0	0	0
	Supplies					
5401	**Office Supplies**	2,000	2,229	2,000	430	1,500
5402	**Desktop Printing Expense**	0	0	0	0	0
5431	**Postage**	13,000	11,662	16,000	13,000	13,000
	TOTAL NON-PERSONNEL SERVICES	21,000	18,911	24,000	19,316	21,000
	TOTAL MAILROOM & SUPPLIES	21,000	18,911	24,000	19,316	21,000

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: GENERAL GOVERNMENT*
DEPT: 51410 *DEPARTMENT: PLANNING/COMMUNITY DEVELOPMENT*

OBJECT CODE	DESCRIPTION	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 ESTIMATED ACTUAL	2027 BUDGET
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	196,621	186,691	206,082	124,680	215,105
5104	**Temporary Payroll**	0	0	0	0	0
5119	**Longevity Pay**	0	188	0	0	0
	Fringe Benefits					
5151	**Retirement Plan**	13,665	12,993	14,838	8,977	15,595
5152	**Residency**	6,196	5,640	6,520	1,636	6,816
5154	**Social Security**	15,042	14,140	15,765	9,538	16,456
5157	**Group Health Insurance**	23,653	10,842	11,801	11,801	12,492
5160	**Group Life Insurance**	180	135	155	176	214
5163	**Workers Compensation**	2,527	1,460	2,609	2,363	2,571
	TOTAL PERSONNEL SERVICES	257,884	232,089	257,770	159,171	269,249
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	3,000	0	3,500	0	3,500
5208	**Travel - City Business**	750	0	750	0	750
5211	**Education & Memberships**	550	200	600	0	600
	Purchased Services					
5303	**Communications**	1,500	809	1,500	611	1,000
5324	**User Licencing**	0	0	600	794	800
5325	**Contractual Services**	25,000	1,337	25,000	19,646	4,000
5328	**Advertising**	2,500	967	2,500	2,275	2,500
5334	**Printing Expense**	0	0	0	0	0
5340	**Rent - Equipment**	1,000	224	1,100	234	300
	Supplies					
5401	**Office Supplies**	700	199	700	349	500
5402	**Desktop Printing Expense**	0	0	0	0	0
5422	**Data Processing Supplies**	180	0	180	0	0
	TOTAL NON-PERSONNEL SERVICES	35,180	3,735	36,430	23,909	13,950
	OUTLAY					
5804	**Office Equipment**	2,500	530	2,500	0	0
	TOTAL OUTLAY	2,500	530	2,500	0	0
	TOTAL PLANNING	295,564	236,354	296,700	183,080	283,199

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: GENERAL GOVERNMENT*
DEPT: 51605 *DEPARTMENT: SPAR BUILDING MAINTENANCE*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5303	**Communications**	0	0	0	0	0
5306	**Heating Fuels**	25,000	25,799	25,000	32,064	30,000
5309	**Water, Sewer & Electric**	25,000	23,390	25,000	22,850	25,000
5312	**Maintenance - Building**	15,000	11,317	15,000	14,586	15,000
5325	**Contractual Services**	2,400	14,209	5,000	18,210	18,000
	TOTAL NON-PERSONNEL SERVICES	67,400	74,715	70,000	87,710	88,000
	OUTLAY					
5804	**Office Equipment**	8,000	0	300	300	0
	TOTAL OUTLAY	8,000	0	300	300	0
	TOTAL SPAR BUILDING MAINTENANCE	75,400	74,715	70,300	88,010	88,000

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: PUBLIC SAFETY*
DEPT: 52305 *DEPARTMENT: AMBULANCE*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	1,300	0	1,300	800	1,300
5208	**Travel - City Business**	600	0	600	300	600
5211	**Education & Memberships**	4,500	971	5,100	4,000	5,100
	Purchased Services					
5303	**Communications**	6,900	7,231	7,200	8,100	8,000
5318	**Maintenance - Automotive**	5,500	7,341	8,000	11,000	8,700
5321	**Maintenance - Other Equipment**	2,500	2,577	2,700	2,000	2,500
5325	**Contractual Services**	24,900	20,576	32,000	38,000	38,000
5328	**Advertising**	0	0	0	0	0
5334	**Printing Expense**	500	0	400	0	0
	Supplies					
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	8,743	9,000	12,400	12,000
5410	**General Supplies**	150	49	150	150	150
5419	**Medical & Lab Supplies**	26,500	25,449	25,000	24,000	25,500
5422	**Data Processing Supplies**	0	0	0	0	0
5431	**Postage**	75	0	75	0	0
	TOTAL NON-PERSONNEL SERVICES	82,425	72,936	91,525	100,750	101,850
	OUTLAY					
5807	**Machinery, Tools & Instruments**	4,000	0	4,000	4,134	4,000
	TOTAL OUTLAY	4,000	0	4,000	4,134	4,000
	TOTAL AMBULANCE	86,425	72,936	95,525	104,884	105,850

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: PUBLIC SAFETY*

DEPT: 52405 *DEPARTMENT: BUILDING INSPECTION*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	93,920	93,644	98,300	98,133	101,810
5104	**Temporary Payroll**	0	0	0	0	0
5119	**Longevity Pay**	0	60	0	0	0
	Fringe Benefits					
5151	**Retirement Plan**	6,527	6,517	7,078	7,066	7,381
5152	**Residency**	5,635	5,622	5,898	5,888	6,109
5154	**Social Security**	7,185	6,942	7,520	7,507	7,788
5157	**Group Health Insurance**	28,103	26,312	28,608	28,608	30,278
5160	**Group Life Insurance**	228	210	247	246	269
5163	**Workers Compensation**	2,376	1,382	2,458	2,453	2,395
	TOTAL PERSONNEL SERVICES	143,974	140,689	150,109	149,901	156,030
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	1,500	609	1,800	0	1,500
5208	**Travel - City Business**	250	0	250	0	250
5211	**Education & Memberships**	1,500	500	1,800	1,250	1,500
	Purchased Services					
5303	**Communications**	1,000	578	1,000	607	700
5318	**Maintenance - Automotive**	0	41	0	0	0
5325	**Contractual Services**	85,000	122,015	90,000	104,069	105,550
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**	750	222	800	234	300
	Supplies					
5401	**Office Supplies**	2,700	3,485	3,000	2,393	3,000
5402	**Desktop Printing Expense**	0	0	0	0	0
5407	**Automotive Supplies**	1,500	368	1,500	332	500
5499	**Miscellaneous**	700	0	700	0	0
	TOTAL NON-PERSONNEL SERVICES	94,900	127,818	100,850	108,885	113,300
	OUTLAY					
5804	**Office Equipment**	0	0	0	1,593	0
	TOTAL OUTLAY	0	0	0	1,593	0
	TOTAL BUILDING INSPECTION	238,874	268,507	250,959	260,379	269,330

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: PUBLIC SAFETY*
DEPT: 52205 *DEPARTMENT: FIRE*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	2,006,183	1,782,332	2,124,560	2,048,333	2,276,717
5107	**Overtime Pay**	100,000	213,141	100,000	129,861	100,000
5113	**Job Class Premium Pay**	0	0	0	49	0
5116	**Holiday Pay**	92,664	90,154	111,170	110,724	118,179
5119	**Longevity Pay**	0	5,145	4,485	4,005	4,215
5122	**FLSA Pay**	0	0	0	0	0
	Fringe Benefits					
5151	**Retirement Plan**	415,295	400,412	426,609	416,493	463,702
5152	**Residency**	94,264	80,549	95,860	94,149	108,292
5154	**Social Security**	43,207	35,013	34,149	33,248	36,237
5157	**Group Health Insurance**	577,459	433,671	547,949	528,528	593,773
5160	**Group Life Insurance**	2,362	2,012	2,706	2,309	2,336
5163	**Workers Compensation**	68,802	37,314	74,653	73,146	85,245
	TOTAL PERSONNEL SERVICES	3,400,235	3,079,744	3,522,141	3,440,846	3,788,696

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: PUBLIC SAFETY*
DEPT: 52205 *DEPARTMENT: FIRE*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	4,100	1,699	4,100	3,800	4,100
5208	**Travel - City Business**	1,000	482	1,000	610	1,000
5211	**Education & Memberships**	3,850	5,128	3,850	3,850	3,950
5218	**Tuition Reimbursement Program**	0	13,435	16,675	16,675	12,000
	Purchased Services					
5303	**Communications**	11,100	10,375	11,100	11,100	11,500
5306	**Heating Fuels**	4,000	2,672	3,800	5,500	4,650
5309	**Water, Sewer & Electric**	65,500	66,159	65,700	78,700	72,000
5310	**Grant Matching Expenditures**	0	2,250	0	1,850	0
5312	**Maintenance - Building**	18,000	16,766	20,000	18,000	20,000
5315	**Maintenance - Office Equipment**	600	200	1,000	1,000	1,000
5318	**Maintenance - Automotive**	21,000	27,692	22,000	15,000	22,000
5321	**Maintenance - Other Equipment**	10,400	9,088	10,400	10,000	12,000
5325	**Contractual Services**	10,150	7,003	10,150	12,500	12,000
5328	**Advertising**	150	0	150	50	100
5334	**Printing Expense**	0	0	0	0	0
5340	**Rent - Equipment**	2,550	2,082	2,560	2,300	2,560
	Supplies					
5401	**Office Supplies**	1,000	386	1,200	1,200	1,200
5402	**Desktop Printing Expense**	250	0	250	255	250
5404	**Clothing Expense**	14,250	14,374	14,250	15,000	16,450
5407	**Automotive Supplies**	7,500	7,917	7,800	10,000	8,900
5410	**General Supplies**	2,200	2,029	2,200	2,200	2,200
5413	**Chemical & Ordnance**	400	0	0	1,173	0
5416	**Custodial Supplies**	2,500	1,949	2,500	2,800	2,700
5431	**Postage**	150	0	100	100	100
5499	**Miscellaneous**	6,400	4,227	6,000	5,000	6,000
	TOTAL NON-PERSONNEL SERVICES	187,050	195,915	206,785	218,663	216,660
	OUTLAY					
5807	**Machinery, Tools & Instruments**	34,400	32,587	34,400	34,800	38,000
	TOTAL OUTLAY	34,400	32,587	34,400	34,800	38,000
	TOTAL FIRE	3,621,685	3,308,245	3,763,326	3,694,309	4,043,356

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: PUBLIC SAFETY*
DEPT: 52215 *DEPARTMENT: FIRE SAFETY*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	0	0	0	0	0
5208	**Travel - City Business**	0	0	0	0	0
5211	**Education & Memberships**	2,000	0	2,000	1,000	1,000
	Purchased Services					
5328	**Advertising**	100	0	0	0	0
5334	**Printing Expense**	0	0	0	0	0
5397	**Fire Safety Education**	4,800	4,800	5,000	5,000	6,000
	Supplies					
5401	**Office Supplies**	0	0	0	0	0
5402	**Desktop Printing Expense**	0	0	0	0	0
5410	**General Supplies**	150	0	0	0	0
5434	**Photographic Supplies**	0	0	0	0	0
	TOTAL NON-PERSONNEL SERVICES	7,050	4,800	7,000	6,000	7,000
	TOTAL FIRE SAFETY	7,050	4,800	7,000	6,000	7,000


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CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: PUBLIC SAFETY*
DEPT: 52105 *DEPARTMENT: POLICE*

OBJECT CODE	DESCRIPTION	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 ESTIMATED ACTUAL	2027 BUDGET
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	2,390,712	2,372,254	2,514,554	2,423,192	2,578,505
5107	**Overtime Pay**	60,000	91,865	60,000	62,710	60,000
5110	**Shift Premium Pay**	0	0	0	0	0
5113	**Job Class Premium Pay**	585	2,728	1,500	7,500	3,500
5116	**Holiday Pay**	124,617	125,038	131,000	131,438	140,800
5119	**Longevity Pay**	0	1,840	0	0	0
5125	**Call Time**	0	0	0	0	0
	Fringe Benefits					
5151	**Retirement Plan**	390,920	396,911	406,896	392,021	408,156
5152	**Residency**	15,509	16,550	17,410	16,829	17,518
5154	**Social Security**	199,413	202,420	208,003	210,752	222,950
5157	**Group Health Insurance**	772,525	706,936	790,891	695,913	735,380
5160	**Group Life Insurance**	2,702	2,395	2,924	2,577	2,797
5163	**Workers Compensation**	61,063	35,619	58,759	56,222	62,494
	TOTAL PERSONNEL SERVICES	4,018,046	3,954,557	4,191,937	3,999,154	4,232,100
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	12,000	11,940	12,000	10,500	12,000
5208	**Travel - City Business**	500	51	500	700	500
5211	**Education & Memberships**	1,000	0	1,000	500	1,000
	Purchased Services					
5303	**Communications**	16,778	19,634	17,216	15,216	17,000
5310	**Grant Matching Expenditures**	0	500	0	0	0
5312	**Maintenance - Building**	4,000	5,522	4,000	4,000	4,000
5315	**Maintenance - Office Equipment**	500	0	500	0	500
5316	**Investigations**	1,500	510	1,500	1,200	1,500
5318	**Maintenance - Automotive**	26,000	47,689	30,000	30,000	32,000
5321	**Maintenance - Other Equipment**	800	671	800	501	800
5325	**Contractual Services**	66,566	81,233	71,079	70,000	73,709
5328	**Advertising**	200	0	200	0	100
5334	**Printing Expense**	300	178	300	0	300
5340	**Rent - Equipment**	5,632	4,469	5,632	4,500	5,632
5391	**Crime Prevention Program**	1,500	0	1,000	0	1,000
5396	**K9 Program**	3,000	4,341	3,000	3,000	3,000

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: PUBLIC SAFETY*
DEPT: 52105 *DEPARTMENT: POLICE*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	NON-PERSONNEL SERVICES (CONTINUED)					
	Supplies					
5401	**Office Supplies**	2,500	2,018	2,500	2,000	2,500
5402	**Desktop Printing Expense**	500	254	200	0	200
5404	**Clothing Expense**	12,500	14,485	13,000	13,000	13,000
5407	**Automotive Supplies**	45,000	50,882	50,000	46,000	50,000
5410	**General Supplies**	1,000	443	1,000	500	1,000
5413	**Chemical & Ordnance**	28,814	31,229	30,579	32,000	33,105
5414	**Evidence**	6,000	7,499	5,700	5,000	5,700
5416	**Custodial Supplies**	500	0	500	0	500
5419	**Medical & Lab Supplies**	1,000	1,483	1,000	1,000	1,000
5422	**Data Processing Supplies**	0	0	0	0	0
5431	**Postage**	50	0	50	0	50
5499	**Miscellaneous**	1,200	739	1,200	1,500	1,200
	TOTAL NON-PERSONNEL SERVICES	239,340	285,767	254,456	241,117	261,296
	OUTLAY					
5804	**Office Equipment**	0	0	0	0	0
5807	**Machinery, Tools & Instruments**	32,964	64,691	31,040	30,000	26,828
5830	**Automotive**	84,561	91,789	81,863	84,000	84,438
	TOTAL OUTLAY	117,525	156,481	112,903	114,000	111,266
	TOTAL POLICE	4,374,911	4,396,804	4,559,296	4,354,271	4,604,662

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: PUBLIC SAFETY*
DEPT: 52110 *DEPARTMENT: SCHOOL PATROL*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	61,365	62,062	63,492	63,492	65,408
	Fringe Benefits					
5151	**Retirement Plan**	0	0	0	0	0
5154	**Social Security**	890	916	921	921	948
5157	**Group Health Insurance**	0	0	0	0	0
5160	**Group Life Insurance**	0	0	0	0	0
5163	**Workers Compensation**	1,553	915	1,587	1,587	1,538
	TOTAL PERSONNEL SERVICES	63,808	63,894	66,000	66,000	67,894
	NON-PERSONNEL SERVICES					
	Supplies					
5404	**Clothing Expense**	1,250	1,125	1,250	1,250	1,250
5499	**Miscellaneous**	0	0	0	0	0
	TOTAL NON-PERSONNEL SERVICES	1,250	1,125	1,250	1,250	1,250
	TOTAL SCHOOL PATROL	65,058	65,019	67,250	67,250	69,144

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: HEALTH & SOCIAL SERVICES*

DEPT: 54980 *DEPARTMENT: ALCOHOL & OTHER DRUG AWARENESS*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	NON-PERSONNEL SERVICES					
	Supplies					
5499	**Miscellaneous**	4,800	3,497	4,800	4,800	4,800
	TOTAL NON-PERSONNEL SERVICES	4,800	3,497	4,800	4,800	4,800
	TOTAL ALCOHOL & DRUG AWARENESS	4,800	3,497	4,800	4,800	4,800

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: TRANSPORTATION*
DEPT: 53306 *DEPARTMENT: BRIDGE MAINTENANCE*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5309	**Water, Sewer & Electric**	1,200	791	1,000	952	1,000
5325	**Contractual Services**	12,000	12,525	12,000	17,000	10,000
	TOTAL NON-PERSONNEL SERVICES	13,200	13,316	13,000	17,952	11,000
	TOTAL BRIDGE MAINTENANCE	13,200	13,316	13,000	17,952	11,000

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: TRANSPORTATION*
DEPT: 53520 *DEPARTMENT: BUS SUBSIDY*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5325	**Contractual Services**	44,000	60,304	37,000	37,692	37,000
	TOTAL NON-PERSONNEL SERVICES	44,000	60,304	37,000	37,692	37,000
	TOTAL BUS SUBSIDIES	44,000	60,304	37,000	37,692	37,000

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: TRANSPORTATION*
DEPT: 53105 *DEPARTMENT: ENGINEERING*

OBJECT CODE	DESCRIPTION	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 ESTIMATED ACTUAL	2027 BUDGET
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	344,247	342,471	359,406	359,195	434,257
5104	**Temporary Payroll**	12,516	7,990	10,806	7,993	10,776
5119	**Longevity Pay**	0	787	0	0	0
	Fringe Benefits					
5151	**Retirement Plan**	23,925	23,873	25,877	25,862	31,484
5152	**Residency**	12,617	12,611	13,204	13,200	23,244
5154	**Social Security**	26,516	25,791	27,651	27,594	33,377
5157	**Group Health Insurance**	76,515	70,470	76,706	76,706	143,654
5160	**Group Life Insurance**	594	551	647	680	901
5163	**Workers Compensation**	9,026	5,072	9,255	9,180	10,467
	TOTAL PERSONNEL SERVICES	505,956	489,617	523,552	520,410	688,160
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	1,200	700	1,200	950	1,800
5208	**Travel - City Business**	300	61	300	942	1,200
5211	**Education & Memberships**	400	0	1,100	994	1,100
	Purchased Services					
5303	**Communications**	1,200	958	1,000	1,100	1,100
5315	**Maintenance - Office Equipment**	500	0	250	250	250
5318	**Maintenance - Automotive**	200	83	200	0	1,200
5321	**Maintenance - Other Equipment**	500	0	750	500	500
5324	**User Licencing**	0	0	0	0	18,000
5325	**Contractual Services**	1,000	1,046	750	2,370	1,500
5328	**Advertising**	500	64	500	200	500
5334	**Printing Expense**	500	0	0	0	500
5340	**Rent - Equipment**	1,300	447	0	227	0
	Supplies					
5401	**Office Supplies**	500	414	500	429	500
5402	**Desktop Printing Expense**	200	0	200	200	200
5404	**Clothing Expense**	0	0	300	300	300
5407	**Automotive Supplies**	1,100	1,536	1,000	987	1,050
5410	**General Supplies**	500	150	300	283	500
	TOTAL NON-PERSONNEL SERVICES	9,900	5,459	8,350	9,732	30,200
	OUTLAY					
5804	**Office Equipment**	5,000	8,316	8,500	14,289	5,000
5807	**Machinery, Tools & Instruments**	200	158	0	0	0
	TOTAL OUTLAY	5,200	8,474	8,500	14,289	5,000
	TOTAL ENGINEERING	521,056	503,550	540,402	544,431	723,360

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: TRANSPORTATION*

DEPT: 53308 *DEPARTMENT: EQUIPMENT MAINTENANCE & REPLACEMENT*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5318	**Maintenance - Automotive**	80,000	46,137	75,000	74,729	75,000
5322	**Maintenance - Roads & Walks**	0	0	0	0	0
5325	**Contractual Services**	0	0	5,000	5,000	5,000
	Supplies					
5410	**General Supplies**	12,000	9,970	12,000	10,823	12,000
5499	**Miscellaneous**	0	0	0	0	0
	TOTAL NON-PERSONNEL SERVICES	92,000	56,107	92,000	90,552	92,000
	TOTAL EQUIP MAINTEN & REPLACE	92,000	56,107	92,000	90,552	92,000

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: TRANSPORTATION*
DEPT: 53310 *DEPARTMENT: FORESTRY*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5322	**Maintenance - Roads & Walks**	0	0	0	0	0
5325	**Contractual Services**	5,000	650	5,000	5,000	5,000
	Supplies					
5401	**Office Supplies**	0	0	0	95	0
5407	**Automotive Supplies**	7,500	2,536	7,000	5,387	7,000
5410	**General Supplies**	3,000	5,098	3,000	3,077	1,500
5425	**Botanical & Agricultural**	2,000	31	2,000	0	0
	TOTAL NON-PERSONNEL SERVICES	17,500	8,314	17,000	13,559	13,500
	OUTLAY					
5807	**Machinery, Tools & Instruments**	0	0	0	0	1,500
	TOTAL OUTLAY	0	0	0	0	1,500
	TOTAL FORESTRY	17,500	8,314	17,000	13,559	15,000

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: TRANSPORTATION*
DEPT: 53304 *DEPARTMENT: SNOW & ICE CONTROL*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5318	**Maintenance - Automotive**	10,000	5,219	10,000	5,488	10,000
5322	**Maintenance - Roads & Walks**	55,000	67,629	65,000	75,522	70,000
5328	**Advertising**	500	400	500	500	500
	Supplies					
5407	**Automotive Supplies**	25,000	20,786	25,000	21,135	28,000
5410	**General Supplies**	35,000	32,839	33,000	41,968	37,000
	TOTAL NON-PERSONNEL SERVICES	125,500	126,873	133,500	144,613	145,500
	TOTAL SNOW & ICE CONTROL	125,500	126,873	133,500	144,613	145,500

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: TRANSPORTATION*

DEPT: 53110 *DEPARTMENT: STREET DEPARTMENT ADMINISTRATION*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	143,470	142,894	149,100	149,201	154,324
5119	**Longevity Pay**	0	455	0	0	0
	Fringe Benefits					
5151	**Retirement Plan**	9,971	9,970	10,735	10,742	11,188
5152	**Residency**	5,635	5,639	5,887	5,888	6,109
5154	**Social Security**	10,975	10,527	11,406	11,414	11,806
5157	**Group Health Insurance**	41,310	38,040	41,418	41,418	44,071
5160	**Group Life Insurance**	195	181	214	268	349
5163	**Workers Compensation**	2,455	1,432	2,535	2,534	2,480
	TOTAL PERSONNEL SERVICES	214,011	209,139	221,295	221,465	230,327
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	2,000	635	2,500	1,500	2,500
5211	**Education & Memberships**	0	0	0	0	0
	Purchased Service					
5303	**Communications**	700	559	300	300	300
5325	**Contractual Services**	4,000	2,235	4,000	2,736	4,000
5334	**Printing Expense**	0	0	0	0	0
	Supplies					
5401	**Office Supplies**	700	752	800	722	800
5402	**Desktop Printing Expense**	400	213	400	446	500
5410	**General Supplies**	100	53	100	164	100
	TOTAL NON-PERSONNEL SERVICES	7,900	4,446	8,100	5,868	8,200
	TOTAL ST DEPT ADMINISTRATION	221,911	213,585	229,395	227,333	238,527

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: TRANSPORTATION*
DEPT: 53420 *DEPARTMENT: STREET LIGHTING*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5309	**Water, Sewer & Electric**	260,000	241,400	250,000	250,116	255,000
5321	**Maintenance - Other Equipment**	1,000	316	310	164	0
	TOTAL NON-PERSONNEL SERVICES	261,000	241,717	250,310	250,280	255,000
	TOTAL STREET LIGHTING	261,000	241,717	250,310	250,280	255,000

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: TRANSPORTATION*
DEPT: 53301 *DEPARTMENT: STREET MAINTENANCE*

OBJECT CODE	DESCRIPTION	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 ESTIMATED ACTUAL	2027 BUDGET
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	1,295,767	1,310,288	1,413,915	1,447,624	1,466,006
5104	**Temporary Payroll**	112,152	82,696	107,358	107,358	103,600
5107	**Overtime Pay**	85,000	107,739	85,000	100,065	90,000
5110	**Shift Premium Pay**	700	666	700	627	700
5113	**Job Class Premium Pay**	6,900	3,968	6,900	2,887	4,000
5119	**Longevity Pay**	0	3,540	0	0	0
	Fringe Benefits					
5151	**Retirement Plan**	96,492	99,590	108,469	111,687	113,151
5152	**Residency**	48,628	49,264	51,025	47,278	52,638
5154	**Social Security**	107,836	104,435	116,805	120,224	120,896
5157	**Group Health Insurance**	492,738	470,731	507,425	514,877	533,888
5160	**Group Life Insurance**	1,975	1,695	1,986	1,916	2,192
5163	**Workers Compensation**	37,963	22,338	40,347	41,464	39,144
	TOTAL PERSONNEL SERVICES	2,286,151	2,256,951	2,439,930	2,496,007	2,526,215
	NON-PERSONNEL SERVICES					
	Purchased Services					
5303	**Communications**	1,000	559	300	300	600
5309	**Water, Sewer & Electric**	0	0	0	0	0
5312	**Maintenance - Building**	26,000	13,761	26,000	25,595	26,000
5318	**Maintenance - Automotive**	0	0	0	0	0
5322	**Maintenance - Roads & Walks**	46,000	48,317	48,000	42,284	38,000
5325	**Contractual Services**	15,000	22,039	14,000	22,811	20,000
5328	**Advertising**	0	0	0	0	0
5340	**Rent - Equipment**	0	0	5,000	5,000	5,000
	Supplies					
5401	**Office Supplies**	0	0	0	50	0
5404	**Clothing Expense**	7,500	6,323	6,300	7,911	8,500
5407	**Automotive Supplies**	20,000	27,631	24,000	30,172	28,000
5410	**General Supplies**	3,000	2,670	3,000	1,888	3,000
5419	**Medical & Lab Supplies**	2,000	1,930	2,000	1,000	2,000
5500	**Storm Damage**	0	0	0	0	0
	TOTAL NON-PERSONNEL SERVICES	120,500	123,230	128,600	137,011	131,100
	OUTLAY					
5804	**Office Equipment**	0	0	2,400	2,400	2,400
5807	**Machinery, Tools & Instruments**	1,000	0	1,000	1,000	1,000
	TOTAL OUTLAY	1,000	0	3,400	3,400	3,400
	TOTAL STREET MAINTENANCE	2,407,651	2,380,181	2,571,930	2,636,418	2,660,715

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: TRANSPORTATION*
DEPT: 53303 *DEPARTMENT: STREET SIGNS & MARKERS*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5321	**Maintenance - Other Equipment**	1,500	2,951	1,500	1,000	1,500
5325	**Contractual Services**	4,000	1,480	4,000	4,000	4,300
	Supplies					
5407	**Automotive Supplies**	1,500	1,108	1,500	1,240	1,500
5410	**General Supplies**	12,000	8,061	12,000	11,061	12,000
5413	**Chemical & Ordnance**	8,500	5,773	7,000	7,000	7,300
	TOTAL NON-PERSONNEL SERVICES	27,500	19,373	26,000	24,301	26,600
	TOTAL STREET SIGNS & MARKERS	27,500	19,373	26,000	24,301	26,600

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: TRANSPORTATION*
DEPT: 53305 *DEPARTMENT: TRAFFIC CONTROL*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5309	**Water, Sewer & Electric**	4,000	3,275	4,000	3,651	4,000
5325	**Contractual Services**	10,000	11,103	10,000	12,033	12,000
	Supplies					
5410	**General Supplies**	1,000	0	1,000	909	1,000
	TOTAL NON-PERSONNEL SERVICES	15,000	14,378	15,000	16,593	17,000
	OUTLAY					
5807	**Machinery, Tools & Instruments**	15,000	17,690	0	0	0
	TOTAL OUTLAY	15,000	17,690	0	0	0
	TOTAL TRAFFIC CONTROL	30,000	32,068	15,000	16,593	17,000

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: TRANSPORTATION*
DEPT: 53640 *DEPARTMENT: WEED CONTROL*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5318	**Maintenance - Automotive**	2,000	284	1,500	903	1,000
5328	**Advertising**	500	0	500	0	500
	Supplies					
5407	**Automotive Supplies**	800	832	1,000	825	1,000
5410	**General Supplies**	500	301	500	300	500
	TOTAL NON-PERSONNEL SERVICES	3,800	1,418	3,500	2,028	3,000
	TOTAL WEED CONTROL	3,800	1,418	3,500	2,028	3,000

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: SANITATION*
DEPT: 53620 *DEPARTMENT: REFUSE COLLECTION*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5318	**Maintenance - Automotive**	50,000	40,427	50,000	50,242	50,000
5325	**Contractual Services**	0	0	0	0	0
5328	**Advertising**	500	1,352	500	313	500
	Supplies					
5404	**Clothing Expense**	0	0	0	0	0
5407	**Automotive Supplies**	49,000	33,226	49,000	49,369	52,500
5410	**General Supplies**	2,000	1,633	2,000	1,975	2,000
	TOTAL NON-PERSONNEL SERVICES	101,500	76,637	101,500	101,899	105,000
	TOTAL REFUSE COLLECTION	101,500	76,637	101,500	101,899	105,000

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: SANITATION*
DEPT: 53630 *DEPARTMENT: REFUSE DISPOSAL*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5325	**Contractual Services**	127,000	240,796	127,000	244,000	245,000
5395	**Recycling Costs**	12,000	12,379	12,000	2,000	2,000
	TOTAL NON-PERSONNEL SERVICES	139,000	253,175	139,000	246,000	247,000
	TOTAL REFUSE DISPOSAL	139,000	253,175	139,000	246,000	247,000

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: COMMUNITY ENRICHMENT*
DEPT: 55320 *DEPARTMENT: ADULT PROGRAMS*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	40,103	40,507	42,539	42,717	44,617
5104	**Temporary Payroll**	30,670	14,699	27,120	20,095	24,932
5107	**Overtime Pay**	0	0	0	0	0
5119	**Longevity Pay**	0	300	0	0	0
	Fringe Benefits					
5151	**Retirement Plan**	2,926	2,859	3,063	3,184	3,235
5152	**Residency**	0	0	0	0	0
5154	**Social Security**	3,513	3,044	3,647	3,559	3,775
5157	**Group Health Insurance**	13,481	18,845	19,669	19,669	20,817
5160	**Group Life Insurance**	59	75	100	98	106
5163	**Workers Compensation**	1,399	544	1,344	1,173	1,252
	TOTAL PERSONNEL SERVICES	92,151	80,874	97,482	90,495	98,734
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	0	0	0	0	0
	Purchased Services					
5303	**Communications**	0	108	100	100	100
5325	**Contractual Services**	5,500	980	500	0	500
5328	**Advertising**	0	0	1,000	0	500
	Supplies					
5401	**Office Supplies**	500	492	500	500	500
5407	**Automotive Supplies**	0	0	0	0	0
5422	**Data Processing Supplies**	4,000	4,000	4,000	4,000	0
5428	**Recreation**	3,000	3,024	1,500	1,500	1,000
5431	**Postage**	100	0	0	0	0
	TOTAL NON-PERSONNEL SERVICES	13,100	8,605	7,600	6,100	2,600
	TOTAL ADULT PROGRAM	105,251	89,478	105,082	96,595	101,334

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: COMMUNITY ENRICHMENT*
DEPT: 55415 *DEPARTMENT: ATHLETIC FIELDS*

OBJECT CODE	DESCRIPTION	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 ESTIMATED ACTUAL	2027 BUDGET
	NON-PERSONNEL SERVICES					
	Purchased Services					
5309	**Water, Sewer & Electric**	30,000	27,922	30,000	28,971	30,000
5312	**Maintenance - Building**	5,000	1,041	5,000	1,840	5,000
5321	**Maintenance - Other Equipment**	1,500	384	1,500	2,066	1,500
5322	**Maintenance - Roads & Walks**	2,000	0	2,000	2,000	5,000
5325	**Contractual Services**	2,000	1,890	2,000	1,500	2,000
	Supplies					
5407	**Automotive Supplies**	2,000	321	1,500	1,106	1,600
5410	**General Supplies**	7,000	10,926	8,000	5,315	7,000
5425	**Botanical & Agricultural**	15,000	6,037	13,000	12,926	10,000
	TOTAL NON-PERSONNEL SERVICES	64,500	48,520	63,000	55,724	62,100
	OUTLAY					
5801	**Land & Buildings**	4,000	330	4,000	4,000	4,000
	TOTAL OUTLAY	4,000	330	4,000	4,000	4,000
	TOTAL ATHLETIC FIELD	68,500	48,851	67,000	59,724	66,100

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: COMMUNITY ENRICHMENT*
DEPT: 55190 *DEPARTMENT: CIVIC PROMOTIONS*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	400	75	500	350	450
5208	**Travel - City Business**	300	0	700	686	300
5211	**Education & Memberships**	1,200	409	450	399	500
	Purchased Services					
5325	**Contractual Services**	13,000	9,636	10,110	9,543	14,500
	Supplies					
5328	**Advertising**	8,500	8,705	10,700	10,700	9,000
5499	**Miscellaneous**	15,000	6,383	5,000	2,427	5,000
	TOTAL NON-PERSONNEL SERVICES	38,400	25,209	27,460	24,105	29,750
	TOTAL CIVIC PROMOTIONS	38,400	25,209	27,460	24,105	29,750

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: COMMUNITY ENRICHMENT*
DEPT: 55405 *DEPARTMENT: COMMUNITY CENTER*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5325	**Contractual Services**	1,000	903	1,000	1,000	1,000
	Supplies					
5428	**Recreation**	2,000	2,007	2,000	2,000	2,000
	TOTAL NON-PERSONNEL SERVICES	3,000	2,910	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	2,910	3,000	3,000	3,000

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: COMMUNITY ENRICHMENT*
DEPT: 55310 *DEPARTMENT: DANCE CLASSES*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	0	0	0	0	0
5104	**Temporary Payroll**	28,264	7,612	0	0	0
5107	**Overtime Pay**	0	0	0	0	0
	Fringe Benefits					
5151	**Retirement Plan**	0	0	0	0	0
5154	**Social Security**	410	110	0	0	0
5163	**Workers Compensation**	715	121	0	0	0
	TOTAL PERSONNEL SERVICES	29,389	7,843	0	0	0
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	0	0	0	0	0
5208	**Travel - City Business**	0	0	0	0	0
	Purchased Services					
5325	**Contractual Services**	1,500	2,235	0	0	0
5328	**Advertising**	0	0	0	0	0
5334	**Printing Expense**	0	0	0	0	0
	Supplies					
5404	**Clothing Expense**	0	0	0	0	0
5422	**Data Processing Supplies**	1,700	0	0	0	0
5428	**Recreation**	750	740	0	0	0
5431	**Postage**	0	0	0	0	0
	TOTAL NON-PERSONNEL SERVICES	3,950	2,974	0	0	0
	TOTAL DANCE CLASSES	33,339	10,817	0	0	0

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: COMMUNITY ENRICHMENT*
DEPT: 55120 *DEPARTMENT: GRIGNON MANSION*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	0	0	24,813	25,266	26,036
5104	**Temporary Payroll**	0	0	0	0	0
5119	**Longevity Pay**	0	0	0	0	0
	Fringe Benefits					
5151	**Retirement Plan**	0	0	1,787	1,819	1,888
5154	**Social Security**	0	0	1,898	1,933	1,992
5157	**Group Health Insurance**	0	0	0	0	0
5160	**Group Life Insurance**	0	0	14	14	15
5163	**Workers Compensation**	0	0	620	632	612
	TOTAL PERSONNEL SERVICES	0	0	29,132	29,664	30,543
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	0	0	0	0	0
5208	**Travel - City Business**	0	0	0	0	0
	Purchased Services					
5303	**Communications**	420	389	420	420	420
5306	**Heating Fuels**	1,500	1,524	1,500	1,500	1,500
5309	**Water, Sewer & Electric**	2,500	2,789	2,500	2,600	2,800
5310	**Grant Matching Expenditures**	0	0	0	0	0
5312	**Maintenance - Building**	0	0	0	0	0
5325	**Contractual Services**	3,500	1,391	2,000	1,504	5,500
	Supplies					
5401	**Office Supplies**	100	67	0	0	0
5428	**Recreation**	0	0	500	500	300
	TOTAL NON-PERSONNEL SERVICES	8,020	6,161	6,920	6,524	10,520
	TOTAL GRIGNON MANSION	8,020	6,161	36,052	36,188	41,063

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: COMMUNITY ENRICHMENT*
DEPT: 55110 *DEPARTMENT: LIBRARY*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	620,644	570,409	696,910	674,935	720,768
5104	**Temporary Payroll**	36,000	44,182	36,000	51,013	36,000
5107	**Overtime Pay**	0	260	0	0	0
5119	**Longevity Pay**	0	1,551	0	0	0
	Fringe Benefits					
5151	**Retirement Plan**	32,769	33,124	42,565	39,925	43,105
5152	**Residency**	4,351	5,969	12,728	2,290	2,467
5154	**Social Security**	38,954	37,034	47,280	43,720	47,835
5157	**Group Health Insurance**	111,519	106,926	153,755	124,253	131,782
5160	**Group Life Insurance**	563	550	848	671	746
5163	**Workers Compensation**	2,844	581	1,173	1,162	1,226
	TOTAL PERSONNEL SERVICES	847,643	800,586	991,259	937,969	983,929
	NON-PERSONNEL SERVICES					
	Travel/Training					
5208	**Travel - City Business**	3,820	4,647	6,708	6,600	5,094
5211	**Education & Memberships**	2,804	2,628	3,371	3,371	2,960
	Purchased Services					
5303	**Communications**	700	676	960	960	960
5306	**Heating Fuels**	8,000	5,901	7,000	6,500	7,000
5309	**Water, Sewer & Electric**	16,450	16,121	16,325	16,200	17,825
5312	**Maintenance - Building**	119,000	117,496	120,000	118,000	123,455
5313	**Lease - Building**	143,916	143,916	143,916	143,916	145,297
5325	**Contractual Services**	35,584	30,680	38,397	37,000	36,289
5328	**Advertising**	2,550	867	3,050	3,000	4,000
5331	**General Insurance**	8,421	8,421	8,456	8,456	9,397
5332	**Shared Services**	122,120	122,120	129,613	129,613	135,998
	Supplies					
5401	**Office Supplies**	7,500	5,335	7,500	7,300	8,000
5402	**Desktop Printing Expense**	800	0	800	750	800
5410	**General Supplies**	0	0	0	0	0
5422	**Data Processing Supplies**	7,500	6,723	8,500	8,500	9,000
5431	**Postage**	1,500	1,472	2,250	2,250	2,500
5441	**Library Material**	107,552	118,784	122,552	122,552	137,735
5442	**Service Contracts**	69,784	58,474	55,000	54,500	54,357
5444	**Library Programs**	6,000	4,567	8,000	7,500	10,000
5499	**Miscellaneous**	1,500	357	2,000	1,000	2,500
	TOTAL NON-PERSONNEL SERVICES	665,501	649,185	684,398	677,968	713,167
	OUTLAY					
5804	**Office Equipment**	9,420	7,895	9,500	15,683	3,217
	TOTAL OUTLAY	9,420	7,895	9,500	15,683	3,217
	TOTAL LIBRARY	1,522,564	1,457,666	1,685,157	1,631,620	1,700,313

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: COMMUNITY ENRICHMENT*
DEPT: 55410 *DEPARTMENT: SWIMMING POOL*

OBJECT CODE	DESCRIPTION	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 ESTIMATED ACTUAL	2027 BUDGET
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	40,103	40,502	42,534	42,711	44,604
5104	**Temporary Payroll**	199,272	198,451	207,990	200,189	215,774
5107	**Overtime Pay**	0	2,297	0	1,880	0
5113	**Job Class Premium Pay**	0	0	0	0	0
	Fringe Benefits					
5151	**Retirement Plan**	2,787	2,859	3,062	3,075	3,234
5152	**Residency**	0	0	0	0	0
5154	**Social Security**	5,957	5,764	6,270	6,197	6,541
5157	**Group Health Insurance**	13,481	18,842	19,666	19,666	20,817
5160	**Group Life Insurance**	59	75	100	98	106
5163	**Workers Compensation**	5,665	3,266	5,865	5,723	5,741
	TOTAL PERSONNEL SERVICES	267,324	272,056	285,487	279,539	296,817
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	2,500	2,263	2,500	2,500	3,500
5208	**Travel - City Business**	500	313	500	500	1,000
5211	**Education & Memberships**	0	536	0	76	0
	Purchased Services					
5303	**Communications**	0	108	100	100	100
5306	**Heating Fuels**	10,000	7,345	10,000	10,000	10,000
5309	**Water, Sewer & Electric**	18,000	31,081	20,000	32,177	32,000
5312	**Maintenance - Building**	13,000	11,229	12,000	11,971	10,000
5318	**Maintenance - Automotive**	500	171	300	257	300
5325	**Contractual Services**	32,000	32,381	33,000	33,000	32,000
5328	**Advertising**	1,500	0	1,500	500	1,000
	Supplies					
5401	**Office Supplies**	500	722	500	500	250
5404	**Clothing Expense**	3,500	3,537	3,500	3,500	3,500
5407	**Automotive Supplies**	500	146	300	70	300
5410	**General Supplies**	3,000	4,377	3,600	3,600	3,200
5413	**Chemical & Ordnance**	0	0	0	0	0
5422	**Data Processing Supplies**	4,000	3,100	5,500	2,900	8,000
5425	**Botanical & Agricultural**	2,000	3,609	2,500	3,134	3,000
5428	**Recreation**	1,000	1,628	1,000	1,001	1,250
5431	**Postage**	0	0	0	0	0
5440	**Concession Product**	58,000	48,905	52,000	48,958	46,000
	TOTAL NON-PERSONNEL SERVICES	150,500	151,451	148,800	154,744	155,400
	OUTLAY					
5804	**Office Equipment**	0	0	3,000	3,201	0
	TOTAL OUTLAY	0	0	3,000	3,201	0
	TOTAL SWIMMING POOL	417,824	423,506	437,287	437,484	452,217

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: COMMUNITY ENRICHMENT*
DEPT: 55305 *DEPARTMENT: YOUTH PROGRAMS*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	40,103	40,502	42,534	42,711	44,604
5104	**Temporary Payroll**	40,786	29,674	48,470	34,704	40,680
5107	**Overtime Pay**	0	114	0	0	0
	Fringe Benefits					
5151	**Retirement Plan**	2,787	2,859	3,062	3,075	3,234
5154	**Social Security**	3,659	3,285	3,957	3,771	4,002
5157	**Group Health Insurance**	13,481	18,842	19,666	19,666	20,817
5160	**Group Life Insurance**	55	75	100	98	106
5163	**Workers Compensation**	1,655	813	1,877	1,538	1,623
	TOTAL PERSONNEL SERVICES	102,526	96,164	119,666	105,563	115,066
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	1,000	1,237	1,000	1,000	1,750
5208	**Travel - City Business**	0	0	0	0	0
5211	**Education & Memberships**	200	150	200	200	200
	Purchased Services					
5303	**Communications**	500	142	500	100	100
5318	**Maintenance - Automotive**	0	0	0	0	0
5325	**Contractual Services**	19,000	23,692	23,000	24,977	26,000
5328	**Advertising**	1,000	448	1,000	922	1,000
5386	**Youth Baseball**	0	0	0	0	0
5389	**Girls Softball**	0	0	0	0	0
5390	**Youth Wrestling**	3,000	362	750	0	0
	Supplies					
5401	**Office Supplies**	1,000	818	1,000	1,000	750
5404	**Clothing Expense**	2,500	2,408	2,500	2,501	3,000
5407	**Automotive Supplies**	500	394	500	202	250
5422	**Data Processing Supplies**	4,000	4,000	4,000	4,000	4,000
5428	**Recreation**	5,000	4,803	3,500	3,000	3,500
5431	**Postage**	500	16	0	0	0
	TOTAL NON-PERSONNEL SERVICES	38,200	38,469	37,950	37,902	40,550
	OUTLAY					
5804	**Office Equipment**	0	0	3,000	3,201	0
	TOTAL OUTLAY	0	0	3,000	3,201	0
	TOTAL YOUTH PROGRAMS	140,726	134,633	160,616	146,666	155,616

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: PARKS*
DEPT: 55200 *DEPARTMENT: PARKS*

OBJECT CODE	DESCRIPTION	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 ESTIMATED ACTUAL	2027 BUDGET
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	0	900	1,200	775	800
5208	**Travel - City Business**	0	375	1,000	87	0
5211	**Education & Memberships**	0	0	500	0	400
	Purchased Services					
5309	**Water, Sewer & Electric**	45,000	48,049	45,000	44,928	45,000
5312	**Maintenance - Building**	3,500	2,723	3,500	3,219	4,000
5318	**Maintenance - Automotive**	650	6,339	1,000	3,169	1,500
5321	**Maintenance - Other Equipment**	33,000	30,061	30,000	27,148	30,000
5322	**Maintenance - Roads & Walks**	5,000	3,716	10,000	5,026	10,000
5325	**Contractual Services**	42,000	9,761	12,000	11,260	12,000
	Supplies					
5401	**Office Supplies**	0	0	0	0	0
5404	**Clothing Expense**	0	0	2,100	0	0
5407	**Automotive Supplies**	16,000	13,418	15,000	15,006	16,000
5410	**General Supplies**	7,000	6,550	7,000	6,400	7,000
5416	**Custodial Supplies**	6,000	4,504	6,000	6,033	6,000
5425	**Botanical & Agricultural**	6,000	7,384	6,000	5,427	6,000
5437	**Plumbing Supplies**	1,500	876	1,500	1,386	1,500
5450	**Dog Park Supplies**	1,500	1,739	2,500	2,500	2,500
5460	**Disk Golf Course Supplies**	3,000	0	3,000	0	1,000
	TOTAL NON-PERSONNEL SERVICES	170,150	136,396	147,300	132,364	143,700
	OUTLAY					
5801	**Land & Buildings**	5,000	899	5,000	5,000	9,000
5807	**Machinery, Tools & Instruments**	2,000	57,912	2,000	2,007	2,000
5833	**Park Equipment**	3,500	170	7,000	13,590	0
5837	**Infrastructure**	5,000	0	0	0	0
5907	**Park Equipment Outlay**	0	0	0	0	0
	TOTAL OUTLAY	15,500	58,980	14,000	20,597	11,000
	TOTAL PARKS	185,650	195,376	161,300	152,961	154,700

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: PARKS*

DEPT: 56900 *DEPARTMENT: 1000 ISLANDS ENVIRONMENTAL CENTER*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	179,421	183,949	193,774	193,395	202,572
5104	**Temporary Payroll**	6,620	6,505	6,850	7,752	8,500
5107	**Overtime Pay**	0	19	0	0	0
5119	**Longevity Pay**	0	60	0	0	0
	Fringe Benefits					
5151	**Retirement Plan**	10,599	10,939	11,908	11,667	12,554
5152	**Residency**	0	0	0	0	0
5154	**Social Security**	12,152	12,144	13,163	12,885	13,796
5157	**Group Health Insurance**	41,310	38,028	41,418	41,418	44,071
5160	**Group Life Insurance**	133	139	159	171	201
5163	**Workers Compensation**	3,767	2,242	4,038	4,014	4,009
	TOTAL PERSONNEL SERVICES	254,002	254,025	271,310	271,302	285,703
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	2,500	1,025	1,500	1,500	1,500
5208	**Travel - City Business**	200	401	0	0	0
5211	**Education & Memberships**	500	301	500	500	500
	Center Maintenance					
5260	**Animal & Bird Care**	2,000	1,384	2,000	1,000	1,000
5264	**Programs**	4,500	3,620	3,000	3,000	3,000
5276	**Conservancy Zone Maintenance**	4,000	3,142	2,500	1,996	2,500
	Purchased Services					
5303	**Communications**	900	600	600	600	600
5306	**Heating Fuels**	3,000	2,146	3,000	3,000	3,000
5309	**Water, Sewer & Electric**	10,000	9,014	10,000	9,265	10,000
5312	**Maintenance - Building**	4,500	4,514	4,500	4,500	4,500
5315	**Maintenance - Office Equipment**	1,500	1,846	1,500	1,500	1,500
5318	**Maintenance - Automotive**	500	125	500	500	500
5321	**Maintenance - Other Equipment**	0	0	0	0	0
5325	**Contractual Services**	12,000	11,595	12,000	12,000	13,000
5334	**Printing Expense**	400	0	400	400	400

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: PARKS*

DEPT: 56900 *DEPARTMENT: 1000 ISLANDS ENVIRONMENTAL CENTER*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	NON-PERSONNEL SERVICES (CONTINUED)					
	Supplies					
5401	**Office Supplies**	600	438	600	553	600
5404	**Clothing Expense**	700	682	700	700	700
5407	**Automotive Supplies**	300	228	300	300	300
5410	**General Supplies**	1,500	1,057	1,000	997	1,000
5416	**Custodial Supplies**	1,000	2,125	1,800	1,800	2,000
5431	**Postage**	100	94	100	110	100
5440	**Concession Product**	3,700	2,677	3,000	3,000	3,000
5499	**Miscellaneous**	1,500	665	1,500	1,500	1,500
	TOTAL NON-PERSONNEL SERVICES	55,900	47,680	51,000	48,721	51,200
	OUTLAY					
5804	**Office Equipment**	0	0	1,500	0	0
5807	**Machinery, Tools & Instruments**	0	0	0	0	0
	TOTAL OUTLAY	0	0	1,500	0	0
	TOTAL 1000 ISLANDS ENV CENTER	309,902	301,705	323,810	320,023	336,903

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: OTHER*
DEPT: 59475 *DEPARTMENT: HEALTH INSURANCE*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	PERSONNEL SERVICES					
	Fringe Benefits					
5157	**Group Health Insurance**	498,981	476,813	518,520	496,141	547,600
	TOTAL PERSONNEL SERVICES	498,981	476,813	518,520	496,141	547,600
	TOTAL HEALTH INSURANCE	498,981	476,813	518,520	496,141	547,600

CITY OF KAUKAUNA

2027 BUDGET

FUND: 101 *DIVISION: OTHER*

DEPT: 59375 *DEPARTMENT: PROPERTY & LIABILITY INSURANCE*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5331	**General Insurance**	206,002	218,848	199,070	202,994	213,372
5325	**Contractual Services**	0	0	29,000	28,500	29,000
5333	**Insurance Claim**	0	8,701	0	42,618	0
	TOTAL NON-PERSONNEL SERVICES	206,002	227,549	228,070	274,112	242,372
	TOTAL PROPERTY & LIABILITY INS.	206,002	227,549	228,070	274,112	242,372


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CITY OF KAUKAUNA

2027 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 2027 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

2027 BUDGET

STORM WATER UTILITY FUND (601)

PROJECTED CASH BALANCE AS OF DECEMBER 31, 2026

DESCRIPTION		*BALANCE*
BALANCE AS OF JANUARY 1, 2026		
Unassigned Cash And Receivable Balance		3,504,876
Restricted Cash And Receivable Balance		1,982,671
Total Cash And Receivable Balance Net of Current Liabilities		5,487,547
PROJECTED CHANGE IN CASH BALANCE FOR 2026		
Revenues & Other Financing Sources	1,932,057	
Expenses Net of Depreciation	(512,021)	
Debt Service - Principal and Interest	(756,054)	663,982
PROJECTED CASH BALANCE AS OF DECEMBER 31 2026		
Projected Cash Balance Net of Current Liabilities		6,151,529

CITY OF KAUKAUNA

2027 BUDGET

STORM WATER UTILITY (601)

BUDGETED REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
REVENUE					
Storm Water Utility Fees*	1,940,585	1,919,334	1,933,140	1,922,400	1,933,200
Permit Fees	5,000	22,498	8,000	4,657	8,000
TOTAL REVENUE	1,945,585	1,941,833	1,941,140	1,927,057	1,941,200
EXPENSES					
OPERATING EXPENSES					
Wages & Salaries					
Street Cleaning	256,568	231,065	249,705	237,219	253,137
Storm Sewer Maintenance	175,268	84,390	175,850	149,336	170,322
KU Meter Reading / Billing Charges	13,270	13,270	16,250	16,250	15,750
Administrative Costs	103,579	103,579	109,216	109,216	125,329
Depreciation	215,278	193,332	260,270	260,270	260,272
TOTAL OPERATING EXPENSES	763,963	625,636	811,291	772,291	824,810
NONOPERATING (REVENUES) EXPENSES					
State Storm Water Grant	0	85,224	0	0	0
Interest Income	3,000	2,400	4,000	5,000	4,000
Interest & Fiscal Charges - Trans to Debt Fund	375,738	366,746	361,054	361,054	511,133
Capital Contibutions	0	0	0	0	0
TOTAL NONOPERATING EXPENSES (REVENUES)	372,738	279,122	357,054	356,054	507,133
OTHER FINANCING SOURCES (USES)					
Transferred from Special Assessment Fund	275,000	0	161,000	0	150,000
TOTAL OTHER FINANCING SOURCES (USES)	275,000	0	161,000	0	150,000
DEBT PAYMENT - PRINCIPAL ONLY					
Principal - Transfer to Debt Service Fund	631,000	631,000	395,000	395,000	405,000
TOTAL PAYMENT - PRINCIPAL ONLY	631,000	631,000	395,000	395,000	405,000
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	452,884	406,074	538,795	403,712	354,257

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

CITY OF KAUKAUNA

2027 BUDGET

FUND: 601 *STORM WATER UTILITY*

DEPT: 53441 *DEPARTMENT: STORM SEWER MAINTENANCE*

OBJECT CODE	DESCRIPTION	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 ESTIMATED ACTUAL	2027 BUDGET
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	53,490	15,386	55,872	16,991	58,718
5107	**Overtime Payments**	2,000	433	2,000	1,944	2,000
5110	**Shift Premium Pay**	10	0	10	10	10
5113	**Job Class Premium Pay**	1,000	461	1,000	345	500
5119	**Longevity Pay**	0	0	0	0	0
5125	**Call Time**	0	0	0	0	0
	Fringe Benefits					
5151	**Retirement Plan**	3,927	1,129	4,240	1,389	4,439
5152	**Residency**	1,500	971	2,235	1,000	2,349
5154	**Social Security**	4,322	1,153	4,504	1,476	4,684
5157	**Group Health Insurance**	10,000	6,341	22,127	7,500	23,422
5160	**Group Life Insurance**	100	76	250	100	150
5163	**Workers Compensation**	1,429	254	1,472	482	1,440
	TOTAL PERSONNEL SERVICES	77,778	26,204	93,710	31,237	97,712
	NON-PERSONNEL SERVICES					
	Travel/Training					
5205	**Seminar Expense**	0	0	0	0	500
5211	**Education & Memberships**	250	0	0	0	5,360
	Purchased Services					
5303	**Communications**	540	524	540	422	0
5309	**Water, Sewer & Electric**	28,000	26,248	28,000	26,562	28,000
5318	**Maintenance - Automotive**	100	179	100	100	100
5321	**Maintenance - Other Equip**	500	0	500	400	500
5322	**Maintenance - Roads & Walks**	5,000	754	5,000	4,770	5,000
5325	**Contractual Services**	60,000	28,431	35,000	73,513	30,000
5340	**Rent - Equipment**	0	0	5,000	5,200	0
	Supplies					
5407	**Automotive Supplies**	2,500	1,674	2,500	2,222	2,650
5410	**General Supplies**	600	377	500	445	500
	TOTAL NON-PERSONNEL SERVICES	97,490	58,186	77,140	113,634	72,610
	OUTLAY					
5807	**Machinery, Tools & Instruments**	0	0	5,000	4,465	0
	TOTAL OUTLAY	0	0	5,000	4,465	0
	TOTAL STORM SEWER MAINTENANCE	175,268	84,390	175,850	149,336	170,322

CITY OF KAUKAUNA

2027 BUDGET

FUND: 601 *STORM WATER UTILITY*

DEPT: 53302 *DEPARTMENT: STREET CLEANING*

OBJECT CODE	DESCRIPTION	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 ESTIMATED ACTUAL	2027 BUDGET
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	106,508	114,955	112,614	110,900	116,043
5107	**Overtime Payments**	10,000	5,332	8,000	5,000	8,000
5110	**Shift Premium Pay**	150	170	150	213	200
5113	**Job Class Premium Pay**	50	0	50	0	0
5119	**Longevity pay**	0	285	0	0	0
5125	**Call Time**	0	0	0	0	0
	Fringe Benefits					
5151	**Retirement Plan**	8,111	12,639	8,699	13,360	9,008
5152	**Residency**	5,279	5,194	4,561	5,188	4,697
5154	**Social Security**	8,928	8,381	9,242	8,883	9,505
5157	**Group Health Insurance**	49,429	37,516	44,253	46,217	46,844
5160	**Group Life Insurance**	160	77	116	104	118
5163	**Workers Compensation**	2,953	1,698	3,020	2,903	2,922
	TOTAL PERSONNEL SERVICES	191,568	186,246	190,705	192,768	197,337
	NON-PERSONNEL SERVICES					
	Purchased Services					
5318	**Maintenance - Automotive**	27,000	14,239	25,000	13,386	20,000
5321	**Maintenance - Other Equipment**	0	0	0	10	0
	Supplies					
5404	**Clothing Expense**	0	150	0	300	300
5407	**Automotive Supplies**	23,500	19,331	20,000	22,155	23,500
5410	**General Supplies**	14,500	11,098	14,000	8,600	12,000
	TOTAL NON-PERSONNEL SERVICES	65,000	44,818	59,000	44,451	55,800
	TOTAL STREET CLEANING	256,568	231,065	249,705	237,219	253,137

CITY OF KAUKAUNA

2027 BUDGET

FUND: 601 *STORM WATER UTILITY*

DEPT: 53609 *DEPARTMENT: SEWER USER BILLING COST*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5325	**Contractual Services**	13,270	13,270	16,250	16,250	15,750
	TOTAL NON-PERSONNEL SERVICES	13,270	13,270	16,250	16,250	15,750
	TOTAL SEWER USER BILLING COST	13,270	13,270	16,250	16,250	15,750

CITY OF KAUKAUNA

2027 BUDGET
STORM WATER UTILITY
SUMMARY OF DEBT SERVICE COSTS

	12/31/2026 BALANCE	12/31/2027 BALANCE	PRINCIPAL MATURITIES	INTEREST	TOTAL PRINCIPAL AND INTEREST
2016C Revenue Bond	500,000	400,000	100,000	16,250	116,250
2022C Revenue Bond	8,070,000	7,765,000	305,000	331,966	636,966
2026B Bond Anticipation Notes	2,300,000	2,300,000	0	162,917	162,917
Totals	10,870,000	10,465,000	405,000	511,133	916,133


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CITY OF KAUKAUNA

2027 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 2027 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

2027 BUDGET

SANITARY SEWER UTILITY FUND (602)

PROJECTED CASH BALANCE AS OF DECEMBER 31, 2026

DESCRIPTION		*BALANCE*
BALANCE AS OF JANUARY 1, 2026		
Unassigned Cash And Receivable Balance		6,029,425
Restricted Cash And Receivable Balance		7,473,831
Total Cash And Receivable Balance Net of Current Liabilities		13,503,256
PROJECTED CHANGE IN CASH BALANCE FOR 2026		
Revenues & Other Financing Sources	4,875,792	
Expenses Net of Depreciation	(2,788,548)	
Debt Service - Principal and Interest	(1,347,817)	739,427
PROJECTED CASH BALANCE AS OF DECEMBER 31 2026		
Projected Cash Balance Net of Current Liabilities		14,242,683

CITY OF KAUKAUNA

2027 BUDGET

SANITARY SEWER UTILITY FUND (602)

BUDGETED REVENUE & EXPENDITURE SUMMARY

DESCRIPTION	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
REVENUE					
Sanitary Sewer Utility Fees	4,560,000	4,735,073	4,683,082	4,815,078	4,800,000
Interest Income	2,500	5,154	2,500	5,214	2,500
TOTAL REVENUE	4,562,500	4,740,226	4,685,582	4,820,292	4,802,500
EXPENSES					
OPERATING EXPENSES					
Sanitary Sewer Maintenance	443,988	387,174	451,239	378,039	464,167
HOVMSD Sewerage Treatment Costs	1,970,000	1,792,255	1,970,000	1,979,164	1,970,000
KU Meter Reading / Billing Charges	252,130	271,888	308,750	258,750	299,250
General Insurance	12,140	11,786	12,504	12,504	12,879
Administrative Costs	151,522	151,522	160,091	160,091	166,716
Depreciation	398,461	459,059	416,102	459,059	466,106
TOTAL OPERATING EXPENSES	3,228,241	3,073,684	3,318,686	3,247,607	3,379,118
NONOPERATING (REVENUES) EXPENSES					
Capital Improvements	0	0	0	0	0
Interest & Fiscal Charges - Trans to Debt Fund	428,939	724,858	897,817	897,817	731,158
TOTAL NONOPERATING REVENUES (EXPENSES)	428,939	724,858	897,817	897,817	731,158
OTHER FINANCING SOURCES (USES)					
Transferred from Special Assessment Fund	156,000	0	500,000	55,500	200,000
TOTAL OTHER FINANCING SOURCES (USES)	156,000	0	500,000	55,500	200,000
DEBT PAYMENT - PRINCIPAL ONLY					
Principal Only	450,000	450,000	450,000	450,000	475,000
TOTAL PAYMENT - PRINCIPAL ONLY	450,000	450,000	450,000	450,000	475,000
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	611,320	491,684	519,079	280,368	417,224

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

CITY OF KAUKAUNA

2027 BUDGET

FUND: **602** *SANITARY SEWER UTILITY*

DEPT: **53608** *DEPARTMENT: SANITARY SEWER MAINTENANCE*

OBJECT CODE	DESCRIPTION	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 ESTIMATED ACTUAL	2027 BUDGET
	PERSONNEL SERVICES					
	Wages & Salaries					
5101	**Regular Payroll**	191,208	176,573	200,085	162,705	210,163
5107	**Overtime Payments**	5,000	9,610	5,000	8,411	8,000
5110	**Shift Premium Pay**	20	30	20	30	30
5113	**Job Class Premium Pay**	1,500	1,561	1,500	1,495	1,500
5119	**Longevity Pay**	0	540	0	0	0
5125	**Call Time**	0	0	0	0	0
	Fringe Benefits					
5151	**Retirement Plan**	13,742	18,812	14,876	12,430	15,928
5152	**Residency**	8,756	7,881	6,973	6,589	6,892
5154	**Social Security**	15,126	12,931	15,805	13,207	16,807
5157	**Group Health Insurance**	76,961	64,312	81,131	58,102	85,880
5160	**Group Life Insurance**	372	349	384	389	400
5163	**Workers Compensation**	5,003	2,638	5,165	4,316	5,167
	TOTAL PERSONNEL SERVICES	317,688	295,239	330,939	267,674	350,767
	NON-PERSONNEL SERVICES					
	Purchased Services					
5303	**Communications**	300	0	300	0	0
5309	**Water, Sewer & Electric**	20,000	19,039	20,000	20,016	21,000
5312	**Maintenance - Building**	1,000	0	1,000	300	1,000
5318	**Maintenance - Automotive**	5,000	7,757	7,500	6,994	7,500
5321	**Maintenance - Other Equip**	5,000	6,079	5,000	5,000	5,000
5322	**Maintenance - Roads & Walks**	2,000	338	2,000	2,000	2,000
5325	**Contractual Services**	75,000	41,370	60,000	51,265	60,000
	Supplies					
5404	**Clothing Expense**	0	450	0	900	900
5407	**Automotive Supplies**	6,000	5,034	6,000	5,262	6,500
5410	**General Supplies**	2,000	2,164	2,000	2,000	2,000
5413	**Chemical & Ordnance**	0	0	1,500	1,359	2,500
	TOTAL NON-PERSONNEL SERVICES	116,300	82,230	105,300	95,096	108,400
	OUTLAY					
5807	**Machinery, Tools & Instrumnts**	10,000	9,705	15,000	15,269	5,000
	TOTAL OUTLAY	10,000	9,705	15,000	15,269	5,000
	TOTAL SANITARY SEWER MAINT	443,988	387,174	451,239	378,039	464,167

CITY OF KAUKAUNA

2027 BUDGET

FUND: **602** *SANITARY SEWER UTILITY*
DEPT: **53610** *DEPARTMENT: HOVMSD-SEWERAGE TREATMENT*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5309	**Water, Sewer & Electric**	1,970,000	1,792,255	1,970,000	1,979,164	1,970,000
	TOTAL NON-PERSONNEL SERVICES	1,970,000	1,792,255	1,970,000	1,979,164	1,970,000
	TOTAL HOV SEWERAGE TREATMENT	1,970,000	1,792,255	1,970,000	1,979,164	1,970,000

CITY OF KAUKAUNA

2027 BUDGET

FUND: **602** *SANITARY SEWER UTILITY*
DEPT: **53609** *DEPARTMENT: SEWER USER BILLING COST*

OBJECT CODE	*DESCRIPTION*	*2025 BUDGET*	*2025 ACTUAL*	*2026 BUDGET*	*2026 ESTIMATED ACTUAL*	*2027 BUDGET*
	NON-PERSONNEL SERVICES					
	Purchased Services					
5325	**Contractual Services**	252,130	271,888	308,750	258,750	299,250
	TOTAL NON-PERSONNEL SERVICES	252,130	271,888	308,750	258,750	299,250
	TOTAL SEWER USER BILLING COST	252,130	271,888	308,750	258,750	299,250

CITY OF KAUKAUNA

2027 BUDGET
SANITARY SEWER UTILITY
SUMMARY OF DEBT SERVICE COSTS

DEBT ISSUE	*12/31/25 BALANCE*	*12/31/2027 BALANCE*	*PRINCIPAL MATURITIES*	*INTEREST*	*TOTAL PRINCIPAL AND INTEREST*
2013 Revenue Bond	325,000	175,000	150,000	14,031	164,031
2015 Revenue Bond	400,000	300,000	100,000	13,125	113,125
2016 Revenue Bond	475,000	375,000	100,000	14,750	114,750
2018 Revenue Bond	825,000	775,000	50,000	31,875	81,875
2022 Revenue Bond	7,795,000	7,720,000	75,000	324,876	399,876
2025B Bond Anticipation Notes	6,650,000	6,650,000	0	332,500	332,500
Totals	10,720,000	15,995,000	475,000	731,158	1,206,158


THE CITY OF
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RESOLUTION NO. 2026-XXXX

RESOLUTION DESIGNATING APPROPRIATIONS AND LEVYING A TAX FOR THE 2027 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 2027, 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 2026, collected in 2027, upon all taxable property within the City of Kaukauna as returned by the Assessor in the year 2026, 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 $8,758,763.

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 $5,122,255.

3. There is levied upon the taxable property of the City of Kaukauna for Nelson Crossing, the sum of $3,745.

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 17th day of November 2026

APPROVED:_____
Anthony J. Penterman, Mayor

ATTEST: _____
Kayla Nessman, Clerk


THE CITY OF
EST 1885
KAUKAUNA
WISCONSIN

APPENDIX A

CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

OBJECT CODE	*DESCRIPTION*	*DEFINITION*
	PERSONAL SERVICES	
	Wage & Salaries:	
5101	**Regular Payroll -**	Salaries and wages paid to regular authorized employees whether full-time of 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 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.
	Fringe Benefits:	
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 employee's contribution where applicable.

APPENDIX A

CHART OF ACCOUNTS - EXPENDITURE CLASSIFICATION

OBJECT CODE	*DESCRIPTION*	*DEFINITION*
	PERSONAL SERVICES	
	Fringe Benefits:	
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	
	Travel/Training:	
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
	Purchased Services	
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	
	Purchased Services:	
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	
	Purchased Services:	
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.
	Supplies:	
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	
	Supplies:	
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

OBJECT CODE	*DESCRIPTION*	*DEFINITION*
	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 the 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.


THE CITY OF
EST 1885
KAUKAUNA
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