

# 2024 Personnel Budget Item Preview



# Budget Calendar

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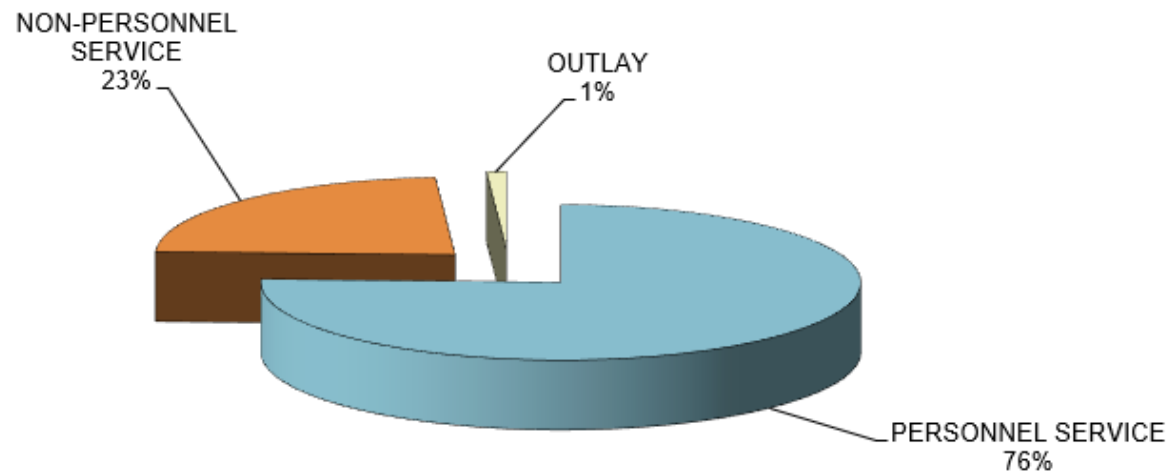
October '23						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

November '23						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

- October 17<sup>th</sup> – Present Personnel items to Finance/Personnel committee for feedback
- *Week of October 23<sup>rd</sup> – Print Budget Books and Distribute*
- November 1 – Proposed Budget Presentation to Council at 6:30pm
- November 21 – Public Hear and Budget Adoption

# 2024 Budgeted General Fund Expenditures by Type

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# Personnel 2024 Budget Preview

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<b>2023</b>	<b>2024</b>	<b>\$ Diff</b>	<b>% Diff</b>
<b>BUDGET</b>	<b>BUDGET</b>		
\$12,906,665	\$13,719,211	\$812,546	6.3%

# What are Personnel Items

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## **Benefits**

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

## **Salary and Wages**

1. Regular Payroll
2. Temporary Payroll
3. Overtime Pay
4. Holiday Pay
5. Longevity Pay
6. Job Class Premium Pay
7. Shift Premium Pay

# Larger Variances

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- The tables to the right are showing any large variances +/- from 2023 to 2024 budget by category

	2023 BUDGET	2024 BUDGET	\$ Diff	% Diff
Regular Payroll	\$7,758,277	\$8,235,103	\$476,826	6.1%
Holiday Pay	\$185,717	\$191,688	\$5,971	3.2%
Longevity Pay	\$13,709	\$15,598	\$1,889	13.8%
Temporary Payroll	\$477,549	\$446,306	-\$31,243	-6.5%

	2023 BUDGET	2024 BUDGET	\$ Diff	% Diff
<b>Group Health Insurance</b>	\$2,360,385	\$2,648,583	\$288,198	12.2%
<b>Retirement Plan</b>	\$909,596	\$1,003,094	\$93,498	10.3%
<b>Social Security</b>	\$506,476	\$533,478	\$27,002	5.3%
<b>Workers Compensation</b>	\$221,287	\$213,552	-\$7,735	-3.5%
<b>Residency</b>	\$218,017	\$175,268	-\$42,749	-19.6%

# Wages

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## Significant Changes

- New Positions
  - Marketing Communications Manager
  - Community Enrichment Program Manager Role Increase Grade 9 to Grade 14 (\$8,607)
  - Regraded Recreation Program Manager Down from 17 to 14 (-\$16,350)
  - Pool Concession Lead Position – Staff, scheduling, ordering inventory
- Increased Hours
  - Increased Temporary Hours for Library Staff
  - Increased hours/cost covered by City with Kaukauna obtaining separate legal service
- Wage scale cost of living adjustment of 3%
- Several Employees making a step increase through the 7-step wage scale

# Group Health Insurance

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- City offers Ten (10) different health plans through the State (Employee Trust Fund)
- All plans had a 15.1% increase
- Overall plan mix had a 10% increase in premiums
- Causes of Premium Increases
  - Inflation and increased utilization drove much of this increase
  - Costs for health care have increased across the insurance industry and are projected to continue to increase along with inflation. This is in part due to higher utilization following the COVID pandemic
  - Stabilizing the Reserve Fund
    - In 2022, the Board used funds to offset 2023 premium costs. However, due to lower market returns, the fund dropped to the point where it could not be used for this purpose for 2024. Following its target reserve balance policy, the Board took action to increase reserves to mitigate the need for large rate increases in the future.
  - ETF recognizes the rate increase for the local program is substantial. ETF is planning to re-open an analysis of the local program's structure to determine whether additional changes might help to increase stability and smooth rate increases year over year.



# Group Health Insurance Continued

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- Budgeting for the unknowns
  - New or Vacant positions don't have previous year as benchmark
    - Budgeting these positions for family plan to cover potential cost
    - Marketing Communications Manager Position
- Some elections have switched from Single to Family and some have added coverage through the city
- Note Open enrollment goes through October 20<sup>th</sup>. We will have all the known plan changes in the budget on Oct 20<sup>th</sup> cutoff. Any unknown at that time will be budgeted status quo to last year

# Residency

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- The City provides a 6% of salary in residency incentive for those employee's who live within the city corporate limits.
- The city capped this overall benefit to an aggregate of \$250,000. If the City reaches this amount, it will then adjust the overall percentage by employee of the incentive to stay within that total amount.
- The City is at \$175,000 in the 2024 budget
- Big change this year is the Police Union bargained to give up this benefit in favor of an increased wage in 2023 and 2024.
- Much of the \$42,000 decrease is from the above moving to the wage category

# Retirement

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- The City participates in the Wisconsin Retirement System (WRS). The City has 4 category classes within the system in which 2 had a slight increase and 2 had higher increase.

Category	2023	2024	% Diff
WRS General	6.80%	6.90%	0.10%
WRS Elected	6.80%	6.90%	0.10%
WRS Protective W	13.22%	14.32%	1.10%
WRS Protective W/O	18.12%	19.12%	1.00%

- Most City employees eligible are in the General Category. These are employees who work at least 1,200 hours
- With this being tied to wages, it fluctuate the same direction as overall wages.

# Social Security

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- Social Security is also tied to wages, which too will fluctuate the same direction as overall wages
  - Larger Increases include:
    - Police Department
    - Street Department
    - New Positions
- New Positions making up some of the increase
  - Marketing Communications Manager
  - Covering all City Attorney Department Expense in 2024

# Noteworthy Items

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- Seeing the affects of the retiree health benefit usage and cost increase
  - 19 Participants
  - 2024 is budgeted at \$443,448 an increase of \$139,196 over 2023 budget

# Marketing Communications Manager

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- Responsible for designing and executing creative and effective communication and marketing strategies between the City and its stakeholders.
  - City employees, the public, media, elected officials, businesses, and community groups.
  - Ensuring these align with City's mission and objectives.
- Manage City's web presence for accessibility and ease of use.
- Oversee social media for engagement, brand adherence, and timely responses.
- Act as City spokesperson to media and external audiences.
- Create and distribute press releases, print materials, and reports.
- Develop and maintain City's branding strategy and compliance.
- Collaborate with all City departments for strategic project planning and execution.

# City Attorney

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With the separation from Kaukauna Utilities, the City Attorney's office can now dedicate all its time and resources to addressing city-specific matters. Some of these items may included:

- 1) Legal Counsel for City Events: The City Attorney will provide legal guidance and support for various city events, ensuring compliance with laws and regulations.
- 2) Handling Municipal Affairs: The City Attorney will play a more central role in municipal affairs, including advising city officials, drafting ordinances, and reviewing contracts and agreements.
- 3) Resolving Local Situations: The department will have more time to address and resolve local situations, such as land use disputes, zoning issues, and property-related matters.
- 4) Policy and Legislative Support: The department can offer increased assistance in developing city policies and legislation, ensuring legal compliance and effectiveness.
- 5) Public Engagement: The City Attorney may engage more with the public, educating citizens about local laws and regulations and providing legal information.
- 6) Proactive Legal Initiatives: The City Attorney's office can proactively initiate legal actions or strategies to benefit the city's development and growth.
- 7) Streamlined Legal Services: With a singular focus on city matters, the department can provide more efficient and specialized legal services for the city's benefit.

# Items Requested but not included

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- Full-time Naturalist at the Environmental Center
- Full-time Public Service Coordinator position at the Library



# Department Goals and Objectives

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- Department Heads will update the goals, objects and accomplishments on the Department pages for the 2024 budget.
- With the Strategic plan coming in 2024 staff will migrate these goals, objectives, achievements to a section within that process
  - Staff feels this is a more appropriate place to house this information. It will give more attention to progress of these goals as they support the strategic plan efforts as we execute the plan.
- Goals and Objects in the 2024 budget packet will align with most of the strategic plan. Although there will be some that aren't related as we transition to the Strategic Plan process.

# Current Organizational Chart

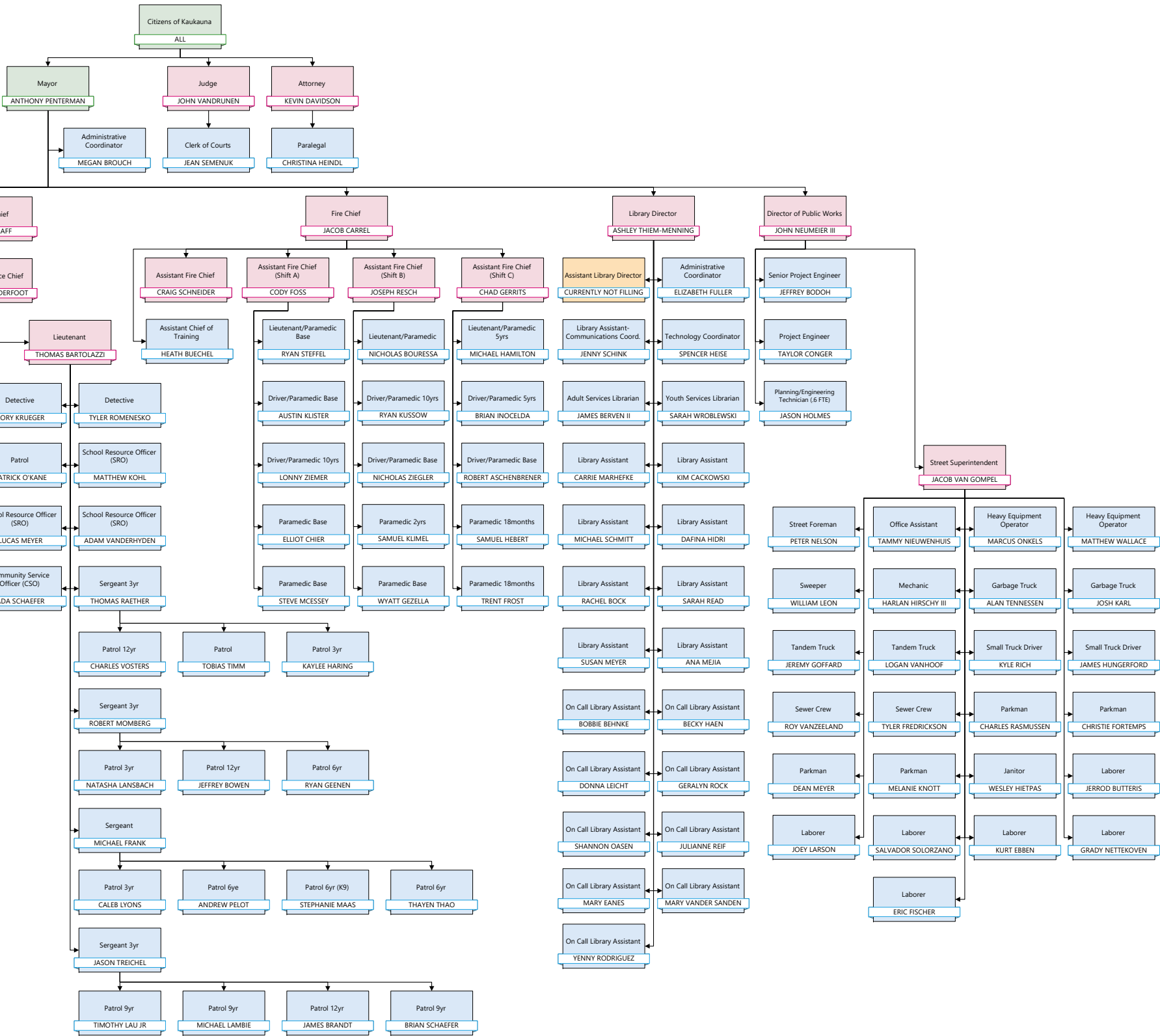
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The next page will have the current organizational Chart of City Staff.

# CITY OF KAUKAUNA

## CURRENT ORG CHART

127 FT/PT Employees  
2 Open Positions



# Personnel By Area Handout

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Next page contains expense type by area



Microsoft Excel  
Worksheet

<i>DESCRIPTION</i>	<i>PERSONNEL SERVICES</i>
<b>GENERAL GOVERNMENT</b>	
Assessment	150
City Attorney	206,223
City Clerk	218,966
Commissioners	4,573
Common Council	45,271
Community Enrichment	197,779
Engineering	461,314
Elections	25,689
Finance	314,186
Human Resources	359,715
Information Technology	129,958
Mayor	210,500
Municipal Judge	38,484
Planning/Community Development	347,997
<b>TOTAL GENERAL GOVERNMENT</b>	<b>2,099,491</b>
<b>PUBLIC SAFETY</b>	
Fire/Ambulance	2,870,556
Building Inspection	131,542
Police	3,723,300
School Patrol	62,204
<b>TOTAL PUBLIC SAFETY</b>	<b>3,917,046</b>
<b>TRANSPORTATION</b>	
Street Department Administration	201,068
Street Maintenance	2,203,528
<b>TOTAL TRANSPORTATION</b>	<b>2,865,910</b>
<b>COMMUNITY ENRICHMENT</b>	
Adult Sports	121,697
Dance Classes	29,255
Grignon Mansion	66,341
Library	740,960
Swimming Pool	235,371
Youth Sports	88,630
1000 Islands Environmental Center	240,506
<b>TOTAL Community Enrichment</b>	<b>1,522,760</b>
<b>OTHER</b>	
Health Insurance	443,448
<b>TOTAL Other</b>	<b>443,448</b>