

COMMITTEE OF THE WHOLE

A meeting of the Committee of the Whole was called to order by Chairman Penterman on Wednesday, November 1, 2023 at 6:00 P.M.

Members present: Antoine, Coenen, DeCoster, Eggleston, Kilgas and Thiele.

Absent & Excused: Moore and Schell.

Also present: Mayor Penterman, Attorney Davidson, DPW/Eng. Neumeier, Finance Dir. Van Rossum, Staff Accountant Roehl, Planning Dir. Stephenson, Library Dir. Thiem-Menning, Fire Chief Carrel, HR Dir. Swaney, Naturalist Nowak, and Com. Enrich. Services Dir. Vosters.

Motion by Coenen, seconded by Kilgas to excuse the absent members.

All Ald. present voted aye.

Motion carried.

1. Correspondence – none.

2. Discussion Topics.

a. 2024 Budget presentation.

Mayor Penterman read his letter dated November 1, 2023. The proposed 2024 budget reflects a tax increase of \$0.46 per thousand of assessed value, which is a 4.9% increase in the assessed tax rate. The City's tax levy increased \$696,292 or 5.67%. Under state law the levy is allowed to increase 5.67% plus increase debt service requirements. This levy increase is less than the maximum increase allowed under state law. Budgeted general fund expenditures for 2024 are \$18,830,495. An increase of 11.8%. This will allow the city to continue to qualify for the state expenditure restraint program aid. The general fund balance is projected to be \$5,836,346 on December 31, 2023. This fund balance exceeds the Council's objective of \$2,824,574, which will allow the City to continue to receive an excellent bond rating resulting in low interest rates when issuing further debt.

Motion by Coenen, seconded by Thiele to receive and place on file the Mayor's 2024 Budget Letter to the Common Council.

All members present voted aye.

Motion carried.

Mayor Penterman presented his 2023-2024 Goals and Objectives.

Motion by Antoine, seconded by Eggleston to receive and place on file the Mayor's 2023-2024 Goals and Objectives.

All members present voted aye.

Motion carried.

Finance Dir. VanRossum presented highlights for the 2024 budget. The impact on the city with Act 12 was discussed including repealed personal property taxes starting in 2024. Various schedules were presented showing a 2023 levy for city purposes of \$12,984,885 with an assessed tax rate of \$9.896. He reviewed the levy limit calculation for 2023, the expenditure restraint calculation and the city's debt service. Revenues and expenses were discussed, and with a balanced budget, both are increasing by 11.8% or about \$1.9m. The assessment to equalized ratio was discussed with how it's the major categories area again out of compliance with the overall ratio at 82.7%. Finance Dir. explained that revaluation will need to happen within the next 5 years per State Statute. This topic will be analyzed in the coming year with a plan presented to Council for action. The Storm and Sanitary Utility Funds were

also highlighted with the overall net position for both improving. Stormwater rate is proposed to increase \$0.70 per ERU to \$10.50/ERU. Sanitary rate is stating the same at \$8.75/100 Cubic Feet. Discussion was held on the proposed budget.

b. 2024 Budget deliberations.

Alderspersons asked several questions of staff during the deliberation process. Discussion items included health insurance plans, benefits, residency, new housing construction growth and its impact on the budget, long-term debt, intern positions, RACK money and future job positions.

Alder Eggleston congratulated Library Dir. Thiem-Menning on the library's long list of accomplishments and well-written mission statement.

Alder Kilgas shared comments for the absent Alder Schell on his desire to review the residency incentive benefit and look to remove this benefit.

3. Position Classifications and Wage Scale Pertaining to the 2024 Budget.

a. Memo and Pay Grade Scale.

Finance Dir. VanRossum presented the wage scale and position classification for the non-represented employees of the city. This scale aligns with the 3% increase that is included in the budget for the 2024 fiscal year. The scale also reflects the market conditions and cost-of-living adjustments for employees.

4. Tax Bill Breakdown Widget.

a. Overview of the website – <https://kaukauna.gov/departments/finance/tax-bill-breakdown/>.

Finance Dir. VanRossum presented the new Tax Bill Breakdown Widget available on the city website. This was created to help give property owners a visual tool to gain a better understanding of what their tax dollars are used for. The widget allows users to input any address or parcel number within the City of Kaukauna to access a comprehensive breakdown of their tax bill by taxing jurisdiction, as well as a detailed overview of how the city's share of the tax dollar is allocated across various areas. Each segment of the tax bill breakdown is explained on the webpage. It explains what each area contributes to the city and specifies the portion of their property tax bill that supports that service. This initiative promotes transparency in how tax dollars are utilized.

b. Demonstration on how to look up your tax bill on website.

Finance Dir. VanRossum demonstrated looking up a tax bill on the new Tax Bill Breakdown Widget and further explained graphs and explanation tables the widget provides.

Alderspersons asked questions and had favorable comments regarding the Tax Bill Breakdown Widget.

5. Adjourn.

Motion made by Thiele, seconded by Coenen to adjourn.
All members present voted aye.
Motion carried.

Meeting adjourned at 7:28 p.m.

Christina Nelson, Deputy Clerk