

2025 Personnel
Budget Item Preview



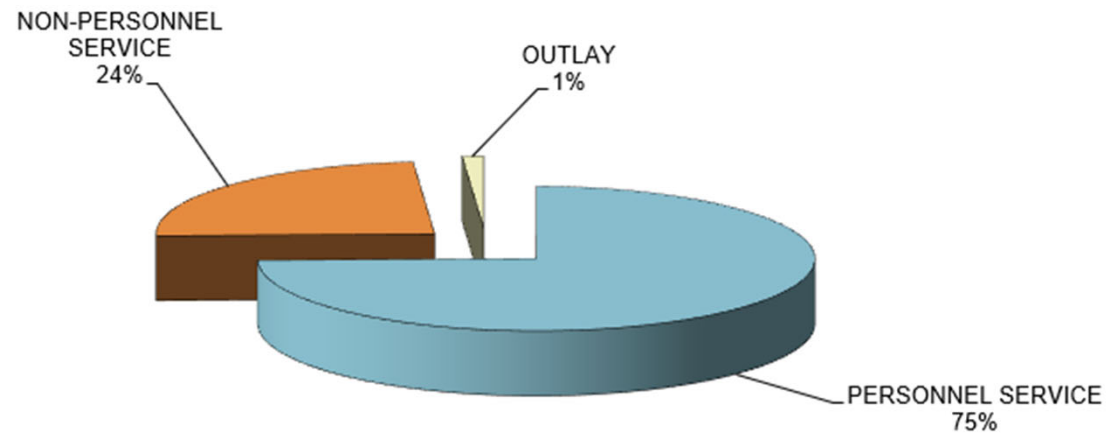
Budget Calendar

October '24						
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 '24						
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 14th – Present Personnel items to Finance/Personnel committee for feedback
- *Week of October 28th – Print Budget Books and Distribute*
- November 11th – Proposed Budget Presentation to Committee of the Whole at 6:00pm
- November 19th – Public Hear and Budget Adoption

2024 Budgeted General Fund Expenditures by Type



Personnel 2025 Budget Preview

2024	2025	\$ Diff	% Diff
BUDGET	BUDGET		
14,186,642	14,878,162	691,520	4.9%

What are Personnel Items

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. Job Class Premium Pay
6. Shift Premium Pay

Larger Variances

- The tables to the right are showing any large variances +/- from 2024 to 2025 budget by category

	2024 BUDGET	2025 BUDGET	\$ Diff	% Diff
Regular Payroll	8,244,104	8,530,928	\$286,824	3.5%
Temporary Payroll	446,306	497,044	\$50,738	11.4%
Holiday Pay	191,688	217,281	\$25,593	13.4%
Overtime Pay	235,000	245,000	\$10,000	4.3%
Longevity Pay	15,598	0	-\$15,598	-100.0%

	2024 BUDGET	2025 BUDGET	\$ Diff	% Diff
Group Health Insurance	3,105,039	3,357,413	\$252,374	8.1%
Retirement Plan	1,001,787	1,060,572	\$58,785	5.9%
Residency	177,500	197,490	\$19,990	11.3%
Social Security	534,503	552,404	\$17,901	3.3%
Group Life Insurance	13,356	10,294	-\$3,062	-22.9%
Workers Compensation	213,576	201,551	-\$12,025	-5.6%

Wages

Significant Changes

- New/Reclassified Positions
 - Senior Paralegal
 - Assistant Naturalist moving to FT (Grant pending)
 - Senior Accountant (not in 2024 budget, but in 2025 budget for full year)
 - Grignon Mansion position (Executive Director) is not present in budget.
 - The Community Enrichment Program Manager is slated to help with events.

Wages Continued

- Increased Hours
 - Increased Temporary Hours for Street Maintenance Seasonal Staff
- Recreation & Pool
 - Scorekeeper rate from \$12.41 to \$15.00 (21% increase instead of COL adj of 3%)
 - Gymnastics Instructor rate from \$13.59 to \$16.00 (18% increase instead of COL adj of 3%)
 - Added \$1 Shift Premium Pay for Guards & Attendants for Rentals on Saturday/Sunday
- Wage scale cost of living adjustment of 3%
- Converted all Employees to new Pay Schedule

Group Health Insurance

- City offers ten (10) different health plans through the State (Employee Trust Fund)
- All plans had a range of 9%-12% increase
- Overall plan mix had a 10% increase in premiums
- 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
 - Associate Planner
 - Street Laborer
 - Community Enrichment Program Manager
 - Assistant Naturalist (Single Plan)

Group Health Insurance Continued

- Some elections have switched from Single to Family and some have added coverage through the city
- Note Open enrollment goes through October 25th. We will have all the known plan changes in the budget on October 24th cutoff for the public hearing notice posting.
- Any unknown at that time will be budgeted status quo to last year

Residency

- The City provides a 6% of salary in residency incentive for those employee's who live within the city corporate limits.
- The city capped this overall benefit to an aggregate of \$250,000. If the City reaches this amount, it will then adjust the overall percentage by employee of the incentive to stay within that total amount.
- The City is at \$197,000 in the 2025 budget
- Budgeting for the unknowns
 - New or Vacant positions don't have previous year as benchmark
 - Budgeting these positions to cover potential cost
 - Associate Planner
 - Street Laborer
 - Community Enrichment Program Manager

Retirement

- The City participates in the Wisconsin Retirement System (WRS). The City has 4 category classes within the system in which 2 had a slight increase and 1 had higher increase and 1 decreased slightly.

Category	2024	2025	% Diff
WRS General	6.90%	6.95%	0.05%
WRS Elected	6.90%	6.95%	0.05%
WRS Protective W	14.32%	15.01%	0.69%
WRS Protective W/O	19.12%	19.01%	-0.11%

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

Social Security

- 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
 - Assistant Naturalist moving to FT (Grant pending)

Noteworthy Items

- Seeing the affects of the retiree health benefit usage and cost increase
 - 22 Participants
 - 2025 is budgeted an increase of \$136,234 over 2024 budget
- Foundation Grant for Environmental Center is included in review

Ear Marked Funds

- \$510,000 of expenses are unallocated within the budget
- Proposed as an earmark to be used to meet the staffing needs
- Finishing up Staffing Assessment exercise
 - Will come back to council to share results
 - Discuss the requested staffing needs
- Amend the budget to move earmark funds from placeholder account to department where requested need is being met.

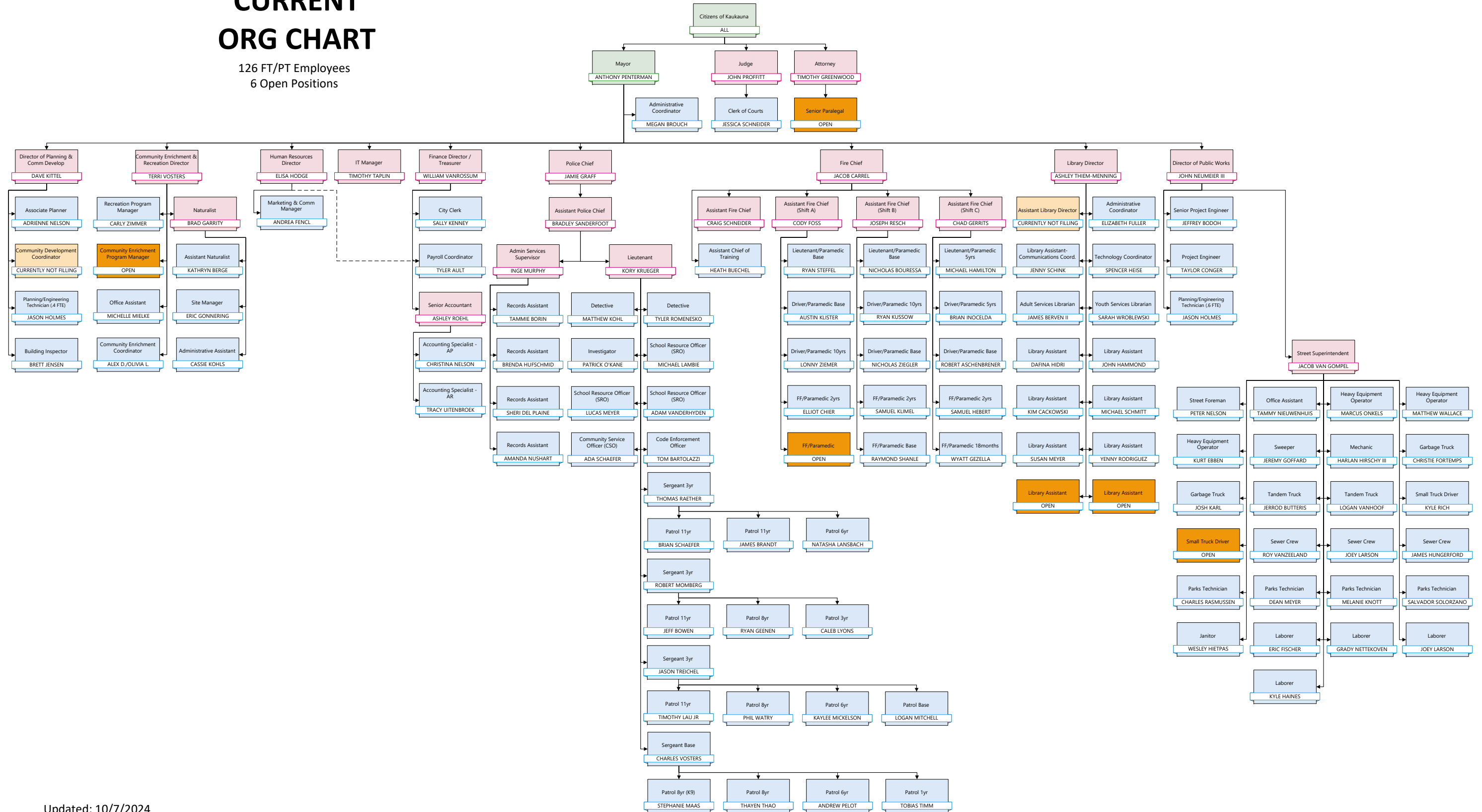
Current Organizational Chart

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

CITY OF KAUKAUNA

CURRENT ORG CHART

126 FT/PT Employees
6 Open Positions



Updated: 10/7/2024

Personnel By Area Handout

Next page contains expense type by area

CITY OF KAUKAUNA

2025 BUDGET

GENERAL FUND

SUMMARY OF EXPENDITURES BY TYPE

DESCRIPTION	PERSONNEL SERVICES
GENERAL GOVERNMENT	
Assessment	150
City Attorney	223,004
City Clerk	217,953
Common Council	45,115
Community Enrichment	295,845
Elections	25,742
Finance	443,644
Human Resources	267,148
Information Technology	139,912
Mayor	224,955
Municipal Judge	46,498
Planning/Community Development	248,135
TOTAL GENERAL GOVERNMENT	2,182,673
PUBLIC SAFETY	
Building Inspection	143,974
Fire/Ambulance	3,078,726
Police	3,894,353
School Patrol	63,808
TOTAL PUBLIC SAFETY	7,180,861
TRANSPORTATION	
Engineering	488,299
Street Department Administration	214,011
Street Maintenance	2,274,616
TOTAL TRANSPORTATION	2,976,926
COMMUNITY ENRICHMENT	
Adult Sports	92,151
Dance Classes	29,389
Grignon Mansion	-
Library	786,652
Swimming Pool	263,417
Youth Sports	102,526
TOTAL COMMUNITY ENRICHMENT	1,274,135
CONSERVATION & DEVELOPMENT OF NATURAL RESOURCES	
1000 Islands Environmental Center	254,002
TOTAL CONSERVATION	254,002
OTHER	
Health Insurance	1,009,565
TOTAL OTHER	1,009,565
TOTAL EXPENDITURES	14,878,162