MEMO

Department

To: Finance and Personnel

From: Finance Director Van Rossum

Date: 10/20/2025

Re: Discussion on Budget Book Reformatting and Content Adjustments

Background information:

As part of the implementation of the new budget module within the City's accounting system, staff are recommending modifications to the format of the annual budget book. Several of these adjustments have been discussed in prior years. Under the new system, certain sections will require manual formatting, which adds unnecessary workload and complexity. To improve efficiency and focus, staff propose relocating or removing sections that are better suited to other city platforms.

Proposed Removals

- **Section 1:** Organization Chart (pp. 1–13)
- **Section 1:** Departmental Position Summary (p. 1–14)
- **Section 7:** Department Mission and Goals pages (e.g., p. 7–6)
- **Section 7:** Full-Time Equivalent (FTE) pages (e.g., p. 7–8)
- **Section 11:** Appendix B – Demographic Profile (pp. 11–8 to 11–9)

Supporting Rationale

Section 1 – Organization Chart & Departmental Position Summary

These pages have limited standalone value within the budget book and are not regularly referenced in financial discussions. With the City's People and Operational Plan (POP) now established, these materials can be more effectively displayed on the City website, providing citizens with an up-to-date, easily accessible overview of the organization structure and ongoing planning efforts rather than having them buried in a 295-page budget book. The POP plan website is: https://kaukauna.gov/people-and-operational-plan/

Section 7 – Department Mission and Goals

Departmental missions and goals are now part of the City's Strategic Plan, which provides a consistent and transparent framework for tracking progress and priorities. Moving these

materials to a dedicated Strategic Plan webpage will consolidate content, improve accessibility, and align annual goals with strategic objectives. Staff suggest establishing an annual goal-setting process in late July for Council review, ensuring departmental goals are approved prior to budget preparation in August.
Strategic Plan link: https://kaukauna.gov/wp-content/uploads/2024/10/Strategic-Plan-version-for-web.pdf

Section 7 – Full-Time Equivalent (FTE) Information
Removing the detailed FTE tables (positions, titles, compensation) will improve the document's clarity, focus, and confidentiality. Personnel details are inherently sensitive and including them in the published budget can expose identifiable information or lead to misinterpretation without the proper HR context. The budget's primary purpose is to communicate the City's financial priorities, service levels, and resource allocations — not to serve as a staffing roster. Presenting high-level summaries of personnel costs and overall FTE changes provides a more strategic view of how resources support operations while maintaining focus on fiscal management rather than individual roles. Additionally, this change enhances efficiency and alignment across city documents. Detailed staffing and pay data are better suited for the People & Operations Plan or Strategic Plan, where they can be updated and analyzed as part of long-term workforce management. This separation avoids duplication, reduces maintenance workload, and ensures the budget remains accurate, user-friendly, and consistent with best practices for municipal budgeting and transparency.

Section 11 – Appendix B (Demographic Profile)
Removing Appendix B – the Demographic Profile from the budget book aligns with the same principles of focus, efficiency, and clarity that support removing detailed personnel data. While demographic and community statistics such as population, housing units, or street miles provide useful background, they do not directly influence the financial decision-making or operational funding priorities of the annual budget. Much of this data remains static year to year or is available through more authoritative and frequently updated sources such as the U.S. Census Bureau, Wisconsin DOA, or the City's comprehensive plan. Including it in the budget adds length without adding meaningful context for budget deliberations and creates a risk of the information becoming outdated shortly after publication.

Strategic Plan:

Consolidating non-financial materials within the Strategic Plan or POP ensures consistency, improves transparency, and minimizes staff time spent maintaining redundant data across multiple documents. The budget book will better serve its intended purpose as a clear, policy-focused financial document emphasizing funding priorities, service levels, and performance outcomes.

Budget:
There is no fiscal impact associated with these changes. The revisions will streamline production, reduce redundancy, and improve efficiency in future budget book preparation.

Staff Recommended Action:
Staff recommend removing the above sections from the budget book and integrating their content into more appropriate venues as outlined.

Link to 2025 Budget as a reference: https://kaukauna.gov/wp-content/uploads/2024/11/2025-Adopted-Budget.pdf