

# 2023 Personnel Budget Item Preview



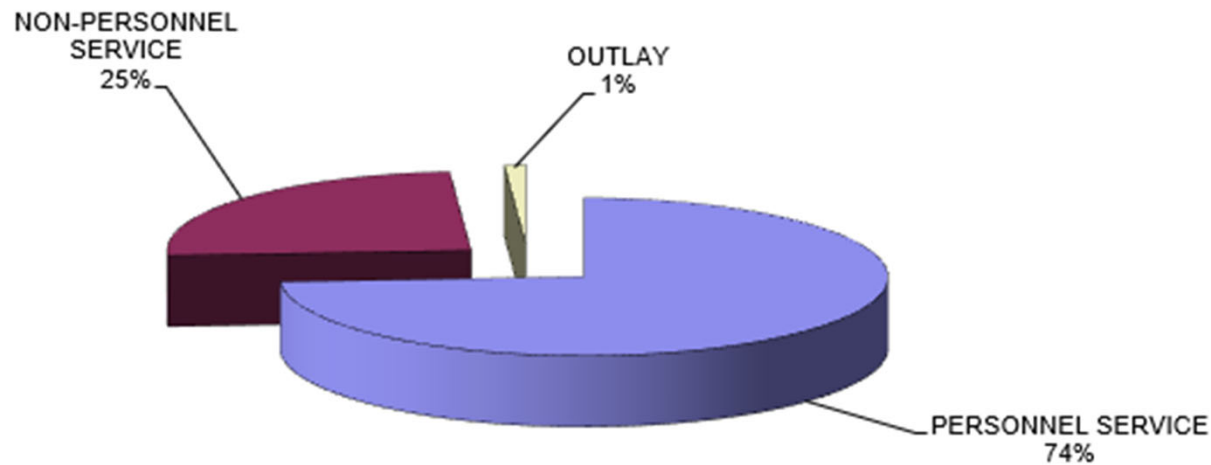
# Budget Calendar

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

- October 17<sup>th</sup> – Present Personnel items to Finance/Personnel committee for feedback
- *Week of November 1<sup>st</sup> – Print Budget Books and Distribute*
- November 2 – Proposed Budget Presentation to Council at 6:30pm
- November 15 – Public Hear and Budget Adoption

# 2023 Budgeted General Fund Expenditures by Type

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# Personnel 2023 Budget Preview

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<i>2022</i>	<i>2023</i>		
<i>BUDGET</i>	<i>BUDGET</i>	<i>\$ Diff</i>	<i>% Diff</i>
11,824,709	12,795,732	971,023	8.2%

\*2022 Budget does not include 201/219 amounts, but 2023 is including them

# Larger Variances

- The tables to the right are showing any large variances +/- from 2022 to 2023 budget by category
- We break our Personnel budget categories into two groups, Benefits and Salary.

	2022	2023		
	BUDGET	BUDGET	\$ Diff	% Diff
<b>Regular Payroll</b>	7,198,883	7,679,664	480,781	6.7%
<b>Temporary Payroll</b>	381,561	447,549	65,988	17.3%
<b>Total Salary &amp; Wages</b>	7,995,889	8,599,824	603,935	7.6%

	2022	2023		
	BUDGET	BUDGET	\$ Diff	% Diff
<b>Group Health Insurance</b>	2,169,854	2,333,730	163,876	7.6%
<b>Residency</b>	191,393	227,201	35,808	18.7%
<b>Retirement Plan</b>	770,767	897,685	126,918	16.5%
<b>Social Security</b>	464,816	503,316	38,500	8.3%
<b>Total Benefits</b>	3,828,820	4,195,908	367,088	9.6%

# Wages

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## Significant Changes

- New Positions
  - Police Detective
  - Fire Lieutenant of Training
  - Children Services Librarian (not filling Assistant Director position)
- Increased Hours
  - Paralegal: 30 hours a week
  - Librarian: 37.5 hours a week
  - 1000 Island Administrative Assistant: 29 hours a week
- Various pay increases to align better with market (Recreation seasonal, Streets seasonal, Community Enrichment Coordinator, interns)
- Wages scale is under a comp study. Data is expected back in time for final budget presentation. Preliminary data is showing that adjustments will look different across the staff unlike previous years.
- Several Employees making a step increase through the 7-step wage scale
- Partial budgeted Position in previous budget that is now fully budget
  - Associate Planner

# Group Health Insurance

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- City offers Ten (10) different health plans through the State (Employee Trust Fund)
- WEA Trust no longer available, replaced with Common Ground HealthCare Cooperative
- All plans had a 5-7% increase
- Overall plan mix had a 6% increase in premiums

# Group Health Insurance Continued

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- Budgeting for the unknowns
  - New and Vacant positions don't have previous year as benchmark
    - Police Detective, Fire Lieutenant of Training, Children Service Librarian, and Associate Librarian (moving to full-time)
      - Budgeting these positions for family plan to cover potential cost
- Some elections have switched from Single to Family and some have added coverage through the city
- Note Open enrollment goes through October 21<sup>st</sup>. We will have all the known plan changes in the budget at 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 \$227,000 in the 2023 budget
- Like health insurance, we budget for the unknown positions as if they are were getting this incentive.
  - These positions include Police Detective, Fire Lieutenant of Training, and Children Service Librarian

# 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	2022	2023	% Diff
WRS General	6.50%	6.80%	0.30%
WRS Elected	6.50%	6.80%	0.30%
WRS Protective W	12.04%	13.22%	1.18%
WRS Protective W/O	16.44%	18.12%	1.68%

- The majority of City employees eligible (1,200 hours or more worked in year) are in the General Category
- With this being tied to wages, it fluctuate the same direction as overall wages.
- Police & Fire rate increase above will account for 80% of this WRS increase in 2023.

# 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
    - Attorney Department (Paralegal)
- New Positions making up some of the increase
  - Police Detective, Fire Lieutenant of Training, and Children Service Librarian

# Noteworthy Items

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- Promote Officer within to Detective and hire new Road Officer
- Promote Fire personnel within to Lieutenant of Training and hire new Firefighter/Paramedic
- Hiring Children Services Librarian to replace Assistant Director
  - Move one Associate Librarian to Full-Time
- Bringing in Environmental Center & Grignon Mansion to 101 Fund

# Current Organizational Chart

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The next pages will have the current organizational Chart of City Staff

## Slide 13

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**AR1**

Ashley Roehl, 10/13/2022

# Personnel By Area Handout

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Next Page contains expense type by area



Microsoft Excel  
Worksheet

# CITY OF KAUKAUNA

## 2023 BUDGET GENERAL FUND SUMMARY OF EXPENDITURES BY TYPE

DESCRIPTION	PERSONNEL SERVICES
<b>GENERAL GOVERNMENT</b>	
Assessment	150
City Attorney	146,411
City Clerk	210,911
Commissioners	4,573
Common Council	41,856
Community Enrichment	170,643
Elections	17,077
Finance	295,863
Human Resources	231,296
Information Technology	35,022
Mayor	201,819
Municipal Judge	34,003
Planning/Community Development	301,622
<b>TOTAL GENERAL GOVERNMENT</b>	<b>1,691,246</b>
<b>PUBLIC SAFETY</b>	
Fire	2,747,355
Building Inspection	124,646
Police	3,542,443
School Patrol	60,533
<b>TOTAL PUBLIC SAFETY</b>	<b>6,474,977</b>
<b>TRANSPORTATION</b>	
Engineering	443,430
Street Department Administration	191,964
Street Maintenance	2,113,373
<b>TOTAL TRANSPORTATION</b>	<b>2,748,767</b>
<b>COMMUNITY ENRICHMENT</b>	
Adult Sports	148,755
Dance Classes	47,842
Grignon Mansion	71,341
Library	712,904
Swimming Pool	238,581
Youth Sports	116,605
<b>TOTAL COMMUNITY ENRICHMENT</b>	<b>1,336,028</b>
<b>CONSERVATION &amp; DEVELOPMENT OF NATURAL RESOURCES</b>	
1000 Islands Environmental Center	228,647
<b>TOTAL CONSERVATION</b>	<b>228,647</b>
<b>OTHER</b>	
Health Insurance	316,068
<b>TOTAL OTHER</b>	<b>316,068</b>
<b>TOTAL EXPENDITURES</b>	<b>12,795,732</b>