

# 2024 Non-Personnel Budget Item Preview



# Budget Calendar

| 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 3<sup>th</sup> – Present Non-Personnel Items to Finance/Personnel Committee for feedback
- 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

# Check in on the Limits

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- Department of Revenue (DOR) places limits on municipalities on what the levy amount can increase over last year as well as what the overall expenses can increase over the previous year
- With current make up of the 2024 budget
  - Levy - \$832 under the levy limit
  - Expenditure restraint - \$2,813 under the allowable expense increase

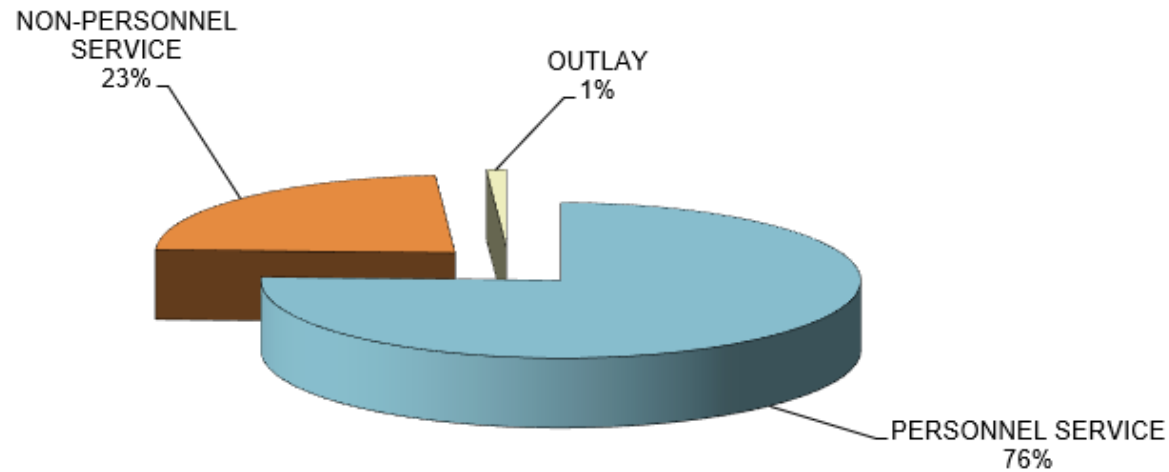
# Tax Rate Projection

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- Based on the current budget composition, it is anticipated that the tax rate for the City of Kaukauna will increase 3.9% over 2023.
- This is with an estimated assessment values increasing 3%.
  - For every change in basis point in assessed value the tax rate will fluctuate by the same
- With all other jurisdiction remaining flat the overall Tax bill rate will increase 0.81%

# 2024 Budgeted General Fund Expenditures by Type

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# What are Non-Personnel Items

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1. Contractual Services
2. Utilities
3. Maintenance - Building
4. General Insurance
5. Automotive Maintenance & Supplies
6. Lease - Building
7. Maintenance - Roads & Walks
8. General Supplies
9. Library Material
10. Clothing Expense
11. Service Contracts
12. Hydro Live Expenses
13. Maintenance - Other Equipment
14. Cybersecurity
15. IT Data Center and Supplies
16. Seminar Expense
17. Education & Memberships
18. Communications
19. Medical & Lab Supplies
20. Office Supplies
21. Advertising
22. Postage
23. Recycling Costs
24. Travel - City Business
25. Printing Expense

*The top 25 Categories by Spend across the City*

# Non-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> |                |               |
| 3,712,200     | 3,785,532     | \$73,332       | 2.0%          |

# Larger Variances

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

| Expense Category            | 2023      | 2024      | \$ Diff   | % Diff  |
|-----------------------------|-----------|-----------|-----------|---------|
|                             | BUDGET    | BUDGET    |           |         |
| Contractual Services        | 1,168,864 | 1,118,194 | -\$50,670 | -4.3%   |
| Cybersecurity               | 43,100    | 26,000    | -\$17,100 | -39.7%  |
| Clothing Expense            | 57,950    | 46,750    | -\$11,200 | -19.3%  |
| Bank & Credit Card Fees     | 22,000    | 11,980    | -\$10,020 | -45.5%  |
| Recreation                  | 22,350    | 15,000    | -\$7,350  | -32.9%  |
| Girls Softball              | 6,000     | 0         | -\$6,000  | -100.0% |
| General Supplies            | 90,450    | 85,450    | -\$5,000  | -5.5%   |
| Advertising                 | 23,520    | 28,850    | \$5,330   | 22.7%   |
| Computing                   | 10,000    | 19,000    | \$9,000   | 90.0%   |
| General Insurance           | 194,009   | 205,817   | \$11,808  | 6.1%    |
| Service Contracts           | 51,871    | 64,106    | \$12,235  | 23.6%   |
| Communications              | 34,830    | 48,928    | \$14,098  | 40.5%   |
| Data Center                 | 25,000    | 40,000    | \$15,000  | 60.0%   |
| Library Material            | 77,552    | 92,552    | \$15,000  | 19.3%   |
| Maintenance - Building      | 233,000   | 248,200   | \$15,200  | 6.5%    |
| Maintenance - Roads & Walks | 112,000   | 129,000   | \$17,000  | 15.2%   |
| Concession Product          | 21,700    | 41,700    | \$20,000  | 92.2%   |
| Water, Sewer & Electric     | 450,800   | 479,400   | \$28,600  | 6.3%    |



# Contractual Services – Detailed Changes

- Building Inspections – Changed HVAC/Electric Commercial inspector Reduced cost by (\$40k)
- Environmental Center – \$21k hiring an Wiscorp worker, someone 40 hours a week for 40-50 weeks
- Police Department – Flock cameras (\$18K)
- Police Department – Moved (\$12k) of expenses for squad communications devices to Communications budget line
- Building Inspection – Removed (\$10k) for implementing inspection software in 2023
- Planning – Master Park Plan \$15k
- Website Redesign (\$28k)
- Discontinue sharing Communication Coordinator Position with Kaukauna Utilities. Moved this position to the personnel (-\$50k)

# Noteworthy Items

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- **Property and Liability Premium Coverage** - Estimated to increase 3%-10% across all the categories (\$11k)
- **Street Lighting** - Increase due to actual costs and additional subdivisions (\$30k)
- **Road Salt Cost increase** (\$16k)
- **Girls Softball** – No Longer having program (-\$6k)
- **Bank & Credit Card fees** – Card fees are now being covered by consumer (\$-10k)
- **Concession Product** – Will be offering more menu items at pool. (Revenue offsets this cost) (\$20k)
- **Water, Sewer, Electric** – Expecting a 30%+ increase in water and electrical rates (\$28.5k)
- **Library Material** – Working on getting back to material budget line from 5 years ago (\$15k)
- **Upgrading Camera Server** (\$30k)

# Capital Outlay

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- Capital outlay include items that aren't capitalized and borrowed for. Examples of these items are ones that don't last more than 3 years or are less than \$10,000.
- These Items are typically a one-time expense

| <b>2023</b>   | <b>2024</b>   | <b>\$ Diff</b> | <b>% Diff</b> |
|---------------|---------------|----------------|---------------|
| <b>BUDGET</b> | <b>BUDGET</b> |                |               |
| 193,524       | 192,130       | -\$1,394       | -0.7%         |

# Larger Variances

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| Expense Category               | 2023   | 2024   | \$ Diff  | % Diff |
|--------------------------------|--------|--------|----------|--------|
|                                | BUDGET | BUDGET |          |        |
| Machinery, Tools & Instruments | 55,546 | 67,969 | \$12,423 | 22.4%  |
| Automotive                     | 85,628 | 81,561 | -\$4,067 | -4.7%  |
| Land & Buildings               | 10,000 | 8,000  | -\$2,000 | -20.0% |
| Infrastructure                 | 12,000 | 5,000  | -\$7,000 | -58.3% |

# Noteworthy Capital Outlay Items

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- **Fire Department** – Looking to add a laundry room upstairs so that sheets, clothes, etc. doesn't need to be washed with stuff that has blood, vomit etc. (\$10k)
- **Parks** - Underground Utilities to Lafollette Park was in budget last year. There is \$5k in the budget his year to bring power to Jonen Pavilion(-\$7k)
- **Police** – Automotive line estimated less (-\$4k)

# Non-Personnel By Area Handout

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Next Page contains expense type by area

## CITY OF KAUKAUN

### 2024 BUDGET GENERAL FUND

#### SUMMARY OF EXPENDITURES BY TYPE - NON-COVERED SERVICES

| DESCRIPTION                               | NON-PERSONNEL<br>SERVICES | OUTLAY         |
|---|---------------------------|----------------|
| <b>GENERAL GOVERNMENT</b>                 |                           |                |
| Assessment                                | 47,500                    | -              |
| Auditing Services                         | 27,500                    | -              |
| City Attorney                             | 6,250                     | -              |
| City Clerk                                | 52,230                    | -              |
| Common Council                            | 9,375                     | -              |
| Community Enrichment                      | 52,600                    | -              |
| Elections                                 | 16,350                    | -              |
| Finance                                   | 85,785                    | -              |
| Human Resources                           | 41,909                    | -              |
| Information Technology                    | 275,176                   | -              |
| Mayor                                     | 10,300                    | -              |
| Municipal Service Building                | 109,500                   | 5,000          |
| Municipal Judge                           | 13,650                    | 1,500          |
| Mailroom & Supplies                       | 19,800                    | -              |
| Planning/Community Development            | 34,580                    | 2,500          |
| SPAR Building Maintenance                 | 70,100                    | -              |
| <b>TOTAL GENERAL GOVERNMENT</b>           | <b>872,605</b>            | <b>9,000</b>   |
| <b>PUBLIC SAFETY</b>                      |                           |                |
| Ambulance                                 | 87,475                    | 4,000          |
| Building Inspection                       | 87,950                    | -              |
| Fire                                      | 166,125                   | 30,000         |
| Fire Safety                               | 6,600                     | -              |
| Police                                    | 244,649                   | 104,430        |
| School Patrol                             | 1,250                     | -              |
| <b>TOTAL PUBLIC SAFETY</b>                | <b>594,049</b>            | <b>138,430</b> |
| <b>HEALTH &amp; SOCIAL SERVICES</b>       |                           |                |
| Alcohol & Other Drug Awareness            | 2,500                     | -              |
| <b>TOTAL HEALTH &amp; SOCIAL SERVICES</b> | <b>2,500</b>              | <b>-</b>       |
| <b>TRANSPORTATION</b>                     |                           |                |
| Bridge Maintenance                        | 13,200                    | -              |
| Bus Subsidies                             | 44,000                    | -              |
| Engineering                               | 10,350                    | 5,100          |
| Equip Maintenance & Replacement           | 92,200                    | -              |
| Forestry                                  | 16,500                    | -              |
| Snow & Ice Removal                        | 141,500                   | -              |
| Street Department Administration          | 7,300                     | -              |
| Street Lighting                           | 241,000                   | -              |
| Street Maintenance                        | 118,000                   | 1,000          |
| Street Signs & Markers                    | 27,250                    | -              |
| Traffic Controls                          | 15,000                    | 8,000          |
| Weed Control                              | 3,800                     | -              |
| <b>TOTAL TRANSPORTATION</b>               | <b>730,100</b>            | <b>14,100</b>  |

# CITY OF KAUKAUN

## 2024 BUDGET GENERAL FUND

### SUMMARY OF EXPENDITURES BY TYPE - NON-COVERED SERVICES

| DESCRIPTION  | NON-PERSONNEL<br>SERVICES | OUTLAY         |
|--|---------------------------|----------------|
| <b>COMMUNITY ENRICHMENT</b>                                    |                           |                |
| Adult Sports   | 16,160                    | -              |
| Athletic Field   | 56,000                    | 3,000          |
| Civic Promotions   | 15,000                    | -              |
| Community Center   | 3,000                     | -              |
| Dance Classes  | 20,500                    | -              |
| Grignon Mansion  | 8,770                     | -              |
| Library  | 631,793                   | 9,800          |
| Swimming Pool  | 136,300                   | -              |
| Youth Sports   | 45,000                    | -              |
| <b>TOTAL COMMUNITY ENRICHMENT</b>                              | <b>932,523</b>            | <b>12,800</b>  |
| <b>CONSERVATION &amp; DEVELOPMENT OF<br/>NATURAL RESOURCES</b> |                           |                |
| Parks  | 132,500                   | 15,500         |
| 1000 Islands Environmental Center                              | 82,900                    | 2,300          |
| <b>TOTAL CONSERVATION</b>                                      | <b>215,400</b>            | <b>17,800</b>  |
| <b>OTHER</b>   |                           |                |
| Property & Liability Insurance                                 | 197,555                   | -              |
| <b>TOTAL OTHER</b>   | <b>197,555</b>            | <b>-</b>       |
| <b>SANITATION</b>  |                           |                |
| Refuse Collection  | 101,800                   | -              |
| Refuse Disposal  | 139,000                   | -              |
| <b>TOTAL SANITATION</b>  | <b>240,800</b>            | <b>-</b>       |
| <b>TOTAL EXPENDITURES</b>                                      | <b>3,785,532</b>          | <b>192,130</b> |