

# City of La Crosse

## 2022 Preliminary Operating Budget

Board of Estimates Meeting

September 7, 2021; 1:00 pm

- 2022 Department Requests
- 2022 Projected Revenues
- New Position Requests
- Mill Rate & ERP Calculations

**2022 Operating Proposed Expenses**  
**Explanation of Changes (+/- 8% Variance)**

		2022 VS 2021 VARIANCE				EXPLANATION OF VARIANCE +/- 8%	
		INC (DEC)					
		2021 ADOPTED BUDGET	2022 PROPOSED BUDGET	\$	%		
1	GENERAL GOVERNMENT:						
2	CLERK	\$ 523,592	\$ 613,637	\$ 90,045	17.20%	2 additional elections in 2022 with an increased amount requested for LTE salaries due to increased workload compared to previous elections	
3	COUNCIL	174,910	185,874	10,964	6.27%		
4	ENGINEERING	1,684,841	1,634,609	(50,232)	-2.98%		
5	FINANCE:						
6	FINANCE	1,404,422	1,428,254	23,832	1.70%		
7	HUMAN RESOURCES	439,733	515,058	75,325	17.13%	Addition of NeoGov subscription to budget and increased LTE budget	
8	FIRE:						
9	FIRE	11,048,747	11,950,680	901,933	8.16%	New position and increased OT for MOU's with Gundersen/Tri-State and Holmen Fire Dept., new paramedic program, increased funding for protective clothing, additional costs for specialized physicals	
10	COMMUNITY RISK MANAGEMENT	1,042,463	1,176,145	133,682	12.82%	Position previously grant funded only 50% grant funded in 2022, addition of snow removal service expenses with taking over enforcement of snow removal	
11							
12	INFORMATION TECHNOLOGY	1,911,340	2,190,937	279,597	14.63%	Substantial increases in software subscription services, network specialist budgeted at full year vs half year in 2021, a couple of position regrades in 2021	
13	LA CROSSE CENTER	1,848,387	2,585,318	736,931	39.87%	Increase in labor services and supplies due to being fully open, increased utilities and supplies due to larger facilities	
14	LEGAL	613,818	616,414	2,596	0.42%		
15	LIBRARY	4,408,192	4,442,385	34,193	0.78%		
16	MAYOR	198,681	205,119	6,438	3.24%		
17	MUNICIPAL COURT	274,750	287,897	13,147	4.79%		

**2022 Operating Proposed Expenses**  
**Explanation of Changes (+/- 8% Variance)**

		2022 VS 2021 VARIANCE				
		INC (DEC)				
		2021 ADOPTED	2022 PROPOSED		EXPLANATION OF VARIANCE +/- 8%	
		BUDGET	BUDGET	\$	%	
18	PARKS/REC/FORESTRY/FACILITIES	4,084,909	4,432,882	347,973	8.52%	Rent expense for Senior Center (\$86k), additional \$50k support to Forest Hills, increase to aquatic maintenance costs, R&M Trails and R&M Parks (\$150k) moved from General expenses to Parks Department
19	PLANNING/ASSESSOR	943,892	1,080,365	136,473	14.46%	Increase due to \$150k payment to Redevelopment Authority
20	POLICE DEPARTMENT	11,645,100	12,309,369	664,269	5.70%	
21	STREETS:					
22	STREETS	5,577,863	5,671,699	93,836	1.68%	
23	REFUSE & RECYCLING	2,444,723	2,448,959	4,236	0.17%	
24	NON DEPARTMENTAL:					
25	CONTINGENCY	300,000	300,000	-	0.00%	
26	RETIREE HEALTH INSURANCE	2,172,362	2,199,181	26,819	1.23%	
27	INSURANCE	740,400	775,515	35,115	4.74%	
28	TRANSIT SUBSIDY	745,925	745,925	-	0.00%	
29	GENERAL EXPENSE	2,476,663	2,358,829	(117,834)	-4.76%	
30						
31	TOTAL OPERATING EXPENSES	\$ 56,705,713	\$ 60,155,051	\$ 3,449,338	6.08%	

**NEW POSITION REQUESTS NOT INCLUDED IN ABOVE NUMBERS:**

Total new position costs	\$ 656,078
Less: ARPA Eligible funded costs	(347,358)
Net new position requests	<b>\$ 308,720</b>

## New Position Requests - 2022 Operating Budget

### January 1 Hires

#### General Government

	<u>Department</u>	<u>Position Title</u>	<u>Grade</u>	<u>Salary Expense</u>	<u>Benefits Expense</u>	<u>Total Expense</u>	
1	Fire - Community Risk Management	Administrative Assistant	5	\$ 39,957	\$ 19,304	\$ 59,261	
2					<b>Total Fire Department</b>	<b>\$ 59,261</b>	
3	4 Information Technology	Level 1 Support Tech/Admin Assist.	5	\$ 40,111	\$ 19,326	\$ 59,437	
4					<b>Total IT Department</b>	<b>\$ 59,437</b>	
5	Library	Librarian	15 (Library)	\$ 55,061	\$ 21,531	\$ 76,592	ARPA Eligible
6	Library	Library Assistant	11 (Library)	\$ 42,011	\$ 19,607	\$ 61,618	ARPA Eligible
7	Library	Library Assistant	11 (Library)	\$ 42,011	\$ 19,607	\$ 61,618	ARPA Eligible
8					<b>Total Library</b>	<b>\$ 199,828</b>	
9	La Crosse Center	Lead Janitor	4	\$ 37,501	\$ 18,941	\$ 56,442	
10	La Crosse Center	Lead Janitor	4	\$ 37,501	\$ 18,941	\$ 56,442	
11	La Crosse Center	Assistant Building Supervisor	9	\$ 52,597	\$ 21,168	\$ 73,765	ARPA Eligible
12	La Crosse Center	Sales and Event Coordinator	9	\$ 52,597	\$ 21,168	\$ 73,765	ARPA Eligible
13					<b>Total La Crosse Center</b>	<b>\$ 260,414</b>	
14	Mayor	Intern		\$ 7,830	\$ 599	\$ 8,429	
15	Mayor	Public Information Officer	9	\$ 54,037	\$ 21,381	\$ 75,418	
16					<b>Total Mayor</b>	<b>\$ 83,847</b>	
18	Parks/Rec/Forestry/Facilities	Arborist	5	\$ 40,110	\$ 19,326	\$ 59,436	
19	Parks/Rec/Forestry/Facilities	Maintenance Painter (eliminate postion)*	3	\$ (45,957)	\$ (20,188)	\$ (66,145)	
20	*position vacated in 2021 at step 11 as reflected here				<b>Total Parks/Rec/Forestry/Facilities</b>	<b>\$ (6,709)</b>	
21					<b>Total General Government Cost</b>	<b>\$ 656,078</b>	
22					<b>ARPA Eligible</b>	<b>\$ (347,358)</b>	
23					<b>Net New Position Cost to General Government</b>	<b>\$ 308,720</b>	
24							
25	<b>Enterprise Funds</b>						
26	Airport	Airport Operations Coordinator	6 (Airport)	\$ 26,748	\$ 17,355	\$ 44,103	
27							
28					<b>Total Enterprise Funds Cost</b>	<b>\$ 44,103</b>	

## 2022 Proposed Revenue Sources

### Explanation of Changes (+/-) 8% Variance

				2022 VS 2021 VARIANCE		EXPLANATION OF VARIANCE +/- 8%
		2021 ADOPTED BUDGET	2022 PROPOSED BUDGET	INC (DEC)		
				\$	%	
1	GENERAL GOVERNMENT					
2	CLERK	\$ 716,598	\$ 496,930	\$ (219,668)	-30.65%	Reduction of Video Franchise Fees Rate from 5% to 4% (set by WI), Transfer of various licenses to other depts., and reduction of various license fees (set by the City).
3	ENGINEERING	262,497	332,863	70,366	26.81%	Street Privilege, Digging, and Moving Permit revenue shifted from Clerks to Engineering and an increase in City Service charges
4	FIRE	995,605	1,348,515	352,910	35.45%	MOU with Holmen Fire Dept., MOU with Gundersen/Tri-State, snow removal income moved from Engineering
5	HIGHWAY	1,040,500	1,011,000	(29,500)	-2.84%	
6	LA CROSSE CENTER	1,848,387	2,585,318	736,931	39.87%	Increase in events with being fully open and an increased venue size
7	LIBRARY	216,556	222,572	6,016	2.78%	
8	PARKS, REC, FORESTRY/FACILITIES	380,500	380,500	-	0.00%	
9	PLANNING/ASSESSOR	40,750	28,300	(12,450)	-30.55%	Reduction in interfund charges to HUD funds
10	POLICE	431,000	275,560	(155,440)	-36.06%	Reduction in revenue from the School Resource Officer (SRO) Program
11	NON DEPARTMENTAL:					
12	GENERAL REVENUES	5,859,937	2,217,686	(3,642,251)	-62.16%	One Time Revenues of \$3.3M and Municipal Court revenue down \$300k
13	TAXES & SPECIAL ASSESSMENTS	1,801,865	1,826,000	24,135	1.34%	
14	STATE SHARED REVENUE	15,558,275	15,728,982	170,707	1.10%	
15						
16	OPERATING REVENUES (ROWS 2-14)	29,152,470	26,454,226	(2,698,244)	-9.26%	
17						
18	TOTAL OPERATING EXPENSES	56,705,713	60,155,051	3,449,338	6.08%	
19	(from Expense worksheet)					
20	OPERATING BUDGET TAX LEVY	\$ 27,553,243	\$ 33,700,825	\$ 6,147,582	22.31%	

**Notes:**

Row 20 is the difference between operating expenses and projected operating revenues and is the amount placed on the tax rolls for city operations.

## 2022 Debt Service Requirements & Sources of Funding

				2022 VS 2021 VARIANCE		Notes:			
				INC (DEC)					
				\$	%				
2021 ADOPTED BUDGET		2022 PROPOSED BUDGET							
<b>1 Debt Service Annual Requirements-General Government</b>									
						<i>Includes debt issued through 2021, does not include debt for 2022 issuances as debt payments for 2022 will not begin until 2023</i>			
2	Total General Obligation Debt	\$	12,769,762	\$	14,524,731		\$	1,754,969	13.74%
3	Less:								
4	Offset for other fund contributions to debt service		(6,168,789)		(7,284,180)			(1,115,391)	18.08%
5									
6	Net General Government Debt to Capital Levy	\$	6,600,973	\$	7,240,551	\$	639,578	9.69%	

**Notes:**

Debt issued by the City is to fund capital projects and capital equipment needs

Debt is approved for issuance by adoption of the Capital Improvement Budget or by resolution for other capital needs

## Mill Rate Comparison

		Budget Year		Year over Year Tax \$ Impact	Year over Year % change
		2022	2021		
		<i>2021 Tax Yr</i>	<i>2020 Tax Yr</i>		
1	Operating Levy excl. TID	\$ 33,700,825	\$ 27,817,727	\$ 5,883,098	21.15%
2	Capital Debt Levy	7,240,551	6,600,973	639,578	9.69%
3	City Assessed Value	3,924,641,800	3,759,579,400	165,062,400	4.39%
4	<b>Mill Rate for Operating &amp; Debt Levy</b>	<b>0.0104318758</b>	<b>0.0091549337</b>	<b>0.001363994</b>	<b>14.90%</b>
5					
6	<b>Total Levy calculation for Operations, TIDs and Capital Debt:</b>				
7	Operating Levy incl. TID	\$ 39,980,021	\$ 33,340,483	\$ 6,639,538	19.91%
8	Capital Debt Levy	7,240,551	6,600,973	639,578	9.69%
9	City Assessed Value	3,924,641,800	3,759,579,400	165,062,400	4.39%
10	<b>Mill Rate for Total City Levy Amount</b>	<b>0.0120318170</b>	<b>0.0106239161</b>	<b>0.001407901</b>	<b>13.25%</b>
11					
12	Real Estate Residential Tax Estimate	<i>2022 Tax Year</i>	<i>2021 Tax Year</i>	Year over Year Tax \$ Impact	Year over Year % change
13	Property Taxes on \$150,000 Home	\$ 1,804.77	\$ 1,593.59	\$ 211.19	13.25%

## Expenditure Restraint Program

1	2021 Adjusted Operating Budget	\$	56,598,563
2	<b>Allowable increase Percent provided DOR (CPI)</b>		5.40% <i>Projected</i>
3	Allowable increase Amount		3,056,322
4	<b>2022 Allowable Operating Budget</b>	\$	59,654,885
5			
6	2022 Adjusted Proposed Operating Budget	\$	60,055,051
7	<b>2022 Over/(Under) Expenditure Restraint</b>	\$	<b>400,166</b>



### Mill Rate Scenario - Hold Mill Rate at 2021 Level

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1	2021 City Levy w/TID	\$ 41,695,065
2	City Assessed Value	3,924,641,800
3	<b>Mill Rate</b>	<b>0.010623916</b>
4		
5	2022 Proposed Budget New Levy (Mill Rate - .01213222)	\$ 47,220,572
6	Levy amount held at 2021 mill rate	41,695,065
7	<b>Hold Mill Rate to 2021 = Cuts of:</b>	<b>\$ 5,525,507</b>