



GRAND RIVER • GREAT CITY

La Crosse • Wisconsin

2025 Department Operating Budget Year End Adjustments

In conjunction with the approval of the Department Year-End Carryover Requests and to incorporate the finalization of departmental year end budget adjustments as required by the City Code of Ordinances Sec. 2-324 (d) the following justifications are provided:

The Police Department exceeded their 2025 Operating Budget by \$377,798.55 due to unbudgeted expenses of \$160,883.82 for payouts of sick and vacation time due to retirements and/or resignations, underfunding overtime pay by \$336,092.79, and additional unbudgeted expenses for Social Security/Medicare and retirement benefits by \$145,957.95.

The Fire Department exceeded their 2025 Operating Budget by \$371,178.44 due to unbudgeted expenses of \$110,190.14 for payouts of sick and vacation time due to retirements and/or resignations, underfunding overtime pay by \$269,460.74, and additional unbudgeted expenses for Social Security/Medicare and retirement benefits by \$134,241.56.

The reason for these particular expenses being unbudgeted has been a financial strategy designed to help meet budgetary thresholds, such as meeting ERP or maintaining tax rates, for the overall City of La Crosse General Fund Budget. The result and consideration of unbudgeted expenses does illustrate the department's fiscal responsibility. If the resulting unbudgeted amounts were included in their respective budgets, there would have been budget surplus within the Police and Fire departments.

The source of the necessary budget adjustments to correct and balance each of the above-mentioned department budgets has been identified to come from the departments with budget surplus.

