

City of La Crosse

2023 Proposed Operating Budget

Board of Estimates Meeting

October 10, 2022; 1:00 pm

- Expense & Revenue Budgets
- New Position Requests
- Mill Rate Worksheet
- Expenditure Restraint Program
- Levy Limits

**City of La Crosse, Wisconsin
2023 Operating Budget
Proposed Revenue Sources**

| | A | B | C | D | |
|--|------------------------|--------------------------------|----------------------------------|---------------------------------------|---|
| | 2022 ADOPTED BUDGET | 2023 PROPOSED BUDGET 9.6.22 | 2023 PROPOSED BUDGET 10.10.22 | \$ CHANGE (COL. C minus COL. B) | EXPLANATION OF \$ CHANGE |
| 1 GENERAL GOVERNMENT | | | | | |
| 2 CLERK | \$ 496,930 | \$ 525,734 | \$ 525,734 | \$ - | |
| 3 ENGINEERING | 332,863 | 365,812 | 420,812 | 55,000 | <i>Move snow shoveling revenue from Fire/Community Risk to Public Works.</i> |
| 4 FIRE | 1,348,515 | 1,538,115 | 1,483,115 | (55,000) | <i>Move snow shoveling revenue from Fire/Community Risk to Public Works.</i> |
| 5 HIGHWAY | 1,011,000 | 1,011,000 | 1,011,000 | - | |
| 6 LA CROSSE CENTER | 2,632,960 | 3,331,077 | 3,331,077 | - | |
| 7 LIBRARY | 222,572 | 192,535 | 192,535 | - | |
| 8 PARKS, REC, FORESTRY/FACILITIES | 380,500 | 390,000 | 390,000 | - | |
| 9 PLANNING/ASSESSOR | 28,300 | 28,375 | 28,375 | - | |
| 10 POLICE | 275,560 | 229,971 | 229,971 | - | |
| 11 NON DEPARTMENTAL: | | | | | |
| 12 GENERAL REVENUES | 6,350,704 | 6,692,009 | 7,097,012 | 405,003 | <i>Additional ARPA added to fill funding gap</i> |
| 13 TAXES & SPECIAL ASSESSMENTS | 1,826,000 | 2,207,000 | 2,207,000 | - | |
| 14 STATE SHARED REVENUE | 15,764,780 | 14,818,514 | 14,753,530 | (64,984) | <i>Decrease due to updated figures on state shared revenue provided by the state of WI.</i> |
| 15 | | | | | |
| 16 OPERATING REVENUES (ROWS 2-14) | 30,670,684 | 31,330,142 | 31,670,161 | 340,019 | |
| 17 | | | | | |
| 18 TOTAL OPERATING EXPENSES | 60,349,576 | 61,178,555 | 61,518,574 | 340,019 | |
| 19 <i>(from Expense worksheet)</i> | | | | | |
| 20 OPERATING BUDGET TAX LEVY | \$ 29,678,892 | \$ 29,848,413 | \$ 29,848,413 | \$ - | |

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.

**City of La Crosse, Wisconsin
2023 Operating Budget
Proposed Operating Expenses**

| | A | B | C | D | |
|------------------------------------|------------------------|--------------------------------|-------------------------------------|---------------------------------------|---|
| | 2022 ADOPTED BUDGET | 2023 PROPOSED BUDGET 9.6.22 | 2023 PROPOSED BUDGET 10.10.22 | \$ CHANGE (COL. C minus COL. B) | EXPLANATION OF \$ CHANGE |
| 1 GENERAL GOVERNMENT: | | | | | |
| 2 CLERK | \$ 613,637 | \$ 524,469 | \$ 524,469 | \$ - | |
| 3 COUNCIL | 185,874 | 177,955 | 181,548 | 3,593 | Social security/Medicare taxes |
| 4 ENGINEERING | 1,634,609 | 1,600,485 | 1,699,431 | 98,946 | <i>Snow removal expense was moved from the Fire Department to Public Works \$75k, increase salary & benefits for 1 position \$73,946, offset by reduction in contract expense (\$50,000)</i> |
| 5 FINANCE: | | | | | |
| 6 FINANCE | 1,428,254 | 1,463,174 | 1,463,174 | 0 | |
| 7 HUMAN RESOURCES | 515,058 | 459,715 | 473,776 | 14,061 | <i>Increase salary & benefits expense for Human Resources Clerk increased hours</i> |
| 8 FIRE: | | | | | |
| 9 FIRE/COMMUNITY RISK MANAGEMEN | 13,105,525 | 12,861,934 | 12,922,934 | 61,000 | <i>Snow removal expense was moved from the Fire Department to Public Works (\$75k). Increase training expense for grant match \$136k.</i> |
| 10 | | | | | |
| 11 INFORMATION TECHNOLOGY | 2,238,370 | 2,581,210 | 2,561,210 | (20,000) | <i>Reduction in contract services offset by new position in Engineering</i> |
| 12 LA CROSSE CENTER | 2,845,732 | 3,331,077 | 3,331,077 | 0 | |
| 13 LEGAL | 616,414 | 621,423 | 621,423 | 0 | |
| 14 LIBRARY | 4,642,213 | 4,655,965 | 4,776,781 | 120,816 | <i>Increase salary & benefits expense to reinstate 3 positions</i> |
| 15 MAYOR | 280,537 | 296,407 | 296,407 | 0 | |
| 16 MUNICIPAL COURT | 287,897 | 285,812 | 228,104 | (57,708) | <i>Increase salary & benefits expense for PT position and reduce expense for vacant FT position</i> |
| 17 PARKS/REC/FORESTRY/FACILITIES | 4,432,882 | 4,589,172 | 4,607,789 | 18,617 | <i>Increase salary & benefits expense for position reclass Study to justify continued use of payments for municipal service agreements \$50k, salary & benefit expense for position previously funded by grant \$86,748</i> |
| 18 PLANNING/ASSESSOR | 930,365 | 1,048,414 | 1,185,162 | 136,748 | <i>Increase salary & benefit expense for new position in PD, position cost more than offset by reduction in non-departmental contracted services</i> |
| 19 POLICE DEPARTMENT | 12,309,369 | 12,276,882 | 12,350,828 | 73,946 | |
| 20 STREETS: | | | | | |
| 21 STREETS & REFUSE & RECYCLING | 8,120,658 | 8,314,796 | 8,314,796 | 0 | |
| 22 | | | | | |
| 23 NON DEPARTMENTAL: | | | | | |
| 24 CONTINGENCY | 300,000 | 300,000 | 300,000 | 0 | |
| 25 RETIREE HEALTH INSURANCE | 2,199,181 | 2,118,723 | 2,118,723 | 0 | |
| 26 INSURANCE | 757,515 | 783,535 | 783,535 | 0 | |
| 27 TRANSIT SUBSIDY | 745,925 | 745,925 | 745,925 | 0 | |
| 28 GENERAL EXPENSE | 2,159,561 | 2,141,482 | 2,031,482 | (110,000) | <i>Reduce Miscellaneous Non-Departmental expenses \$20k, reduce contract services \$90k offsetting new position in Police</i> |
| 29 | | | | | |
| 30 TOTAL OPERATING EXPENSES | \$ 60,349,576 | \$ 61,178,555 | \$ 61,518,574 | \$ 340,019 | |

City of La Crosse, Wisconsin
Adjustment to Authorized FTE List Requests - 2023 Operating Budget

| | | <u>January 1 Hires</u> | | | | | | | | | |
|---------------------------|---|--|-----------------------|-----------------------|-------------------------|----------------------|---|-------------------|-------------------|---------------------|--|
| General Government | | | | | | | | | | | |
| <u>Department</u> | <u>Position Title</u> | <u>Request Type</u> | <u>Grade</u> | <u>Salary Expense</u> | <u>Benefits Expense</u> | <u>Total Expense</u> | | | | | |
| 1 | Planning & Assessors | Property Appraiser | Reinstate Position | 9 | \$ 60,239 | \$ 22,476 | \$ 82,715 | | | <i>Not Funded</i> | |
| 2 | | | | | | | | | | | |
| 3 | | | | | | | | | | | |
| 4 | Human Resources | Human Resources Clerk | Increase Hours | 3 | \$ 12,222 | \$ 1,839 | \$ 14,061 | | | <i>Funded</i> | |
| 5 | | | | | | | | | | | |
| 6 | Library | Building Maint. Worker | Reinstate position | 10 (Library) | \$ 21,288 | \$ 16,614 | \$ 37,902 | | | <i>Funded</i> | |
| 7 | Library | Associate Librarian | Reinstate position | 12 (Library) | \$ 24,378 | \$ 17,079 | \$ 41,457 | | | <i>Funded</i> | |
| 8 | Library | Associate Librarian | Reinstate position | 12 (Library) | \$ 24,378 | \$ 17,079 | \$ 41,457 | | | <i>Funded</i> | |
| 9 | Library | Librarian | Reinstate position | 15 (Library) | \$ 59,717 | \$ 22,398 | \$ 82,115 | | | <i>Not Funded</i> | |
| 10 | | | | | | | | | | | |
| 11 | | | | | | | | | | | |
| 12 | Municipal Court | Part Time Administrative Assistant | Increase Hours | 5 | \$ 5,745 | \$ 830 | \$ 6,575 | | | <i>Funded</i> | |
| 13 | | | | | | | | | | | |
| 14 | | | | | | | | | | | |
| 15 | Parks/Rec/Forestry/Fac. | Inclusive Recreation Coordinator | New Position | 6 | \$ 49,173 | \$ 20,811 | \$ 69,984 | | | <i>Not Funded</i> | |
| 16 | Parks/Rec/Forestry/Fac. | Certified Arborist* | Position Reclass | 8 | \$ 16,182 | \$ 2,435 | \$ 18,617 | | | <i>Funded</i> | |
| 17 | <i>*NOTE: Reclass of current Arborist to a Certified Arborist</i> | | | | | | | | | | |
| 18 | | | | | | | | | | | |
| 19 | Public Works | Public Works Locator & Code Enforcement Technician** | New Position | 7 | \$ 52,618 | \$ 21,328 | \$ 73,946 | | | <i>Funded</i> | |
| 20 | <i>**NOTE: Cost of position is completely offset by cost savings and would have no effect on the levy.</i> | | | | | | | | | | |
| 21 | | | | | | | | | | | |
| 22 | Police | Animal Control Specialist*** | New Position | 7 | \$ 52,618 | \$ 21,328 | \$ 73,946 | | | <i>Funded</i> | |
| 23 | <i>***NOTE: Cost of position is completely offset by cost savings and would have no effect on the levy.</i> | | | | | | | | | | |
| 24 | | | | | | | | | | | |
| 25 | | | | | | | | | | | |
| 26 | | | | | | | | | | | |
| 27 | | | | | | | | | | | |
| 28 | | | | | | | | | | | |
| 29 | Enterprise Funds | | | | | | | | | | |
| 30 | Sanitary Sewer | Equipment Operator II | Addition to FTE Count | 6 | \$ 49,173 | \$ 20,140 | \$ 69,313 | | | <i>Funded</i> | |
| 31 | Sanitary Sewer | Waste Water Mechanic II | Addition to FTE Count | 7 | \$ 52,618 | \$ 21,328 | \$ 73,946 | | | <i>Funded</i> | |
| 32 | | | | | | | | | | | |
| 33 | Transit | Service Worker (Part Time) | Addition to FTE Count | 329 (Transit) | \$ 21,705 | \$ 1,661 | \$ 23,366 | | | <i>Funded</i> | |
| 34 | | | | | | | | | | | |
| 35 | | | | | | | | | | | |
| 36 | | | | | | | | | | | |
| | | | | | | | Total General Government Cost | \$ 542,775 | | | |
| | | | | | | | | | Not Funded | \$ (234,814) | |
| | | | | | | | Net Additional Position Cost to General Government | \$ 307,961 | | | |
| | | | | | | | Total Sanitary Sewer | \$ 143,259 | | | |
| | | | | | | | Total Transit | \$ 23,366 | | | |
| | | | | | | | Total Enterprise Funds Cost | \$ 166,625 | | | |

Mill Rate Comparison

| | | Budget Year | | | |
|----|--|----------------------|----------------------|---------------------------------|----------------------------|
| | | 2023 | 2022 | | |
| | | <i>2022 Tax Yr</i> | <i>2021 Tax Yr</i> | Year over Year Tax \$ Impact | Year over Year % change |
| 1 | General Fund Operating Budget Levy | \$ 29,848,413 | \$ 29,678,892 | \$ 169,521 | 0.57% |
| 2 | City Debt Levy | 7,450,000 | 7,240,551 | 209,449 | 2.89% |
| 3 | City Assessed Value | 4,736,027,200 | 3,926,175,600 | 809,851,600 | 20.63% |
| 4 | Mill Rate for Gen. Fund Op. Budget Levy | 0.0078754643 | 0.0094034110 | (0.001527947) | (16.25%) |
| 5 | | | | | |
| 6 | Total Levy calculation for Operations, TIDs and Capital Debt: | | | | |
| 7 | Total City Levy Amount | \$ 34,210,735 | \$ 35,302,543 | \$ (1,091,808) | (3.09%) |
| 8 | City Debt Levy | 7,450,000 | 7,240,551 | 209,449 | 2.89% |
| 9 | City Assessed Value | 4,736,027,200 | 3,926,175,600 | 809,851,600 | 20.63% |
| 10 | Mill Rate for Total City Levy Amount | 0.0087965574 | 0.0108357594 | (0.002039202) | (18.82%) |
| 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 | \$ 1,319.48 | \$ 1,625.36 | (\$305.88) | (18.82%) |

Expenditure Restraint Program

| | | |
|---|--|------------------------------|
| 1 | 2022 Adjusted Operating Budget | \$ 60,225,856 |
| 2 | Allowable increase Percent provided DOR (CPI) | <u>8.20%</u> |
| 3 | Allowable increase Amount | <u>4,938,520</u> |
| 4 | 2023 Allowable Operating Budget | <u><u>\$ 65,164,376</u></u> |
| 5 | | |
| 6 | 2023 Adjusted Proposed Operating Budget | <u>\$ 61,395,574</u> |
| 7 | 2023 Over/(Under) Expenditure Restraint | <u><u>\$ (3,768,802)</u></u> |

Levy Limits

| | | |
|---|---|--------------------------|
| 1 | 2021 Payable, 2022 Actual Levy after Adjustments | \$ 36,937,960 |
| 2 | Net New Construction Adjustment (1.00%) | <u>360,453</u> |
| 3 | 2023 Allowable Levy Limit | <u><u>37,298,413</u></u> |
| 4 | | |
| 5 | 2023 Proposed Levy w/o TID Levy | <u>37,298,413</u> |
| 6 | | |
| 7 | Amount Proposed Levy Over/(Under) Levy Limit | <u><u>-</u></u> |