

City of La Crosse

2025 Preliminary Operating Budget

Board of Estimates Meeting

October 7, 2024; 2:00 pm

- 2025 Projected Revenues
- 2025 Projected Expenses
- Proposed Budget Changes
- 2024 vs 2025 Projected Revenues
- 2024 vs 2025 Projected Expenses
- New Position Requests
- ERP & Levy Limit
- Mill Rate Comparison

2025 Proposed Revenue Sources

Explanation of Changes Variance

	A	B	C	D		EXPLANATION OF VARIANCE
	2024 ADOPTED BUDGET	2025 PROPOSED BUDGET 9/5/24	2025 PROPOSED BUDGET 10/7/24	\$ CHANGE (COL. C minus COL. B) INC (DEC)		
				\$	%	
1 GENERAL GOVERNMENT						
2 CLERK	\$ 538,012	\$ 517,546	\$ 522,546	5,000	0.97%	
3 POLICE	230,883	241,161	241,161	-	0.00%	
4 FIRE	1,358,115	1,192,915	1,192,915	-	0.00%	
5 PLANNING/ASSESSOR	28,375	28,600	28,600	-	0.00%	
6 ENGINEERING	420,812	420,812	420,812	-	0.00%	
7 HIGHWAY & REFUSE/RECYCLING	281,000	281,000	281,000	-	0.00%	
8 LIBRARY	192,801	216,336	216,336	-	0.00%	
9 LA CROSSE CENTER	3,494,667	4,128,651	-	(4,128,651)	-100.00%	<i>Move La Crosse Center to Special Revenue Fund</i>
10 PARKS, REC, FORESTRY/FACILITIES	456,000	496,000	496,000	-	0.00%	
11 NON DEPARTMENTAL:				-		
12 GENERAL REVENUES	5,119,359	5,040,473	5,040,473	-	0.00%	
13 TAXES & SPECIAL ASSESSMENTS	2,195,000	2,240,000	2,240,000	-	0.00%	
14 STATE SHARED REVENUE	18,671,499	18,671,498	20,065,949	1,394,451	7.47%	<i>Transportation Aid increased 9.6% from 2024</i>
15						
16 OPERATING REVENUES (ROWS 2-14)	32,986,523	33,474,992	30,745,792	(2,729,200)	-8.27%	
17						
18 TOTAL OPERATING EXPENSES	63,719,148	67,623,268	63,506,493	(4,116,775)	-6.46%	
19 <i>(from Expense worksheet)</i>						
20 OPERATING BUDGET TAX LEVY*	\$ 30,732,625	\$ 34,148,276	\$ 32,760,701	\$ (1,387,575)	-4.51%	
21						
22 DEBT SERVICE LEVY	\$ 8,650,000	\$ 8,650,000	\$ 8,750,000	\$ 100,000	1.16%	
23						
24 TOTAL CITY LEVY W/O TIF LEVY	39,382,625	42,798,276	41,510,701	(1,287,575)	-3.27%	

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.

2025 Operating Proposed Expenses

Explanation of Changes Variance

	A	B	C	D		EXPLANATION OF VARIANCE
	2024 ADOPTED BUDGET	2025 PROPOSED BUDGET 9/5/24	2025 PROPOSED BUDGET 10/7/24	\$ CHANGE (COL. C minus INC (DEC))		
				\$	%	
						NOTE: Variance for all departments listed below include salary & benefit increases
1 GENERAL GOVERNMENT:						
2 CLERK	\$ 683,927	\$ 595,116	\$ 601,778	\$ 6,662	1.12%	
3 COUNCIL	177,745	177,745	177,745	\$ -	0.00%	
4 ENGINEERING	1,813,504	1,901,494	1,923,678	\$ 22,184	1.17%	
5 FINANCE	1,537,215	1,631,166	1,653,151	\$ 21,985	1.35%	
6 HUMAN RESOURCES	529,255	561,218	567,880	\$ 6,662	1.19%	
7 FIRE/COMMUNITY RISK	13,496,509	14,509,085	14,436,143	\$ (72,942)	-0.50%	
8 INFORMATION TECHNOLOGY	2,612,031	2,636,419	2,649,743	\$ 13,324	0.51%	
9 LA CROSSE CENTER	3,494,667	4,128,651	-	\$ (4,128,651)	-100.00%	<i>Move La Crosse Center to Special Revenue Fund</i>
10 LEGAL	786,787	829,172	837,166	\$ 7,994	0.96%	
11 LIBRARY	4,829,179	5,172,810	5,201,094	\$ 28,284	0.55%	
12 MAYOR	310,397	328,480	332,477	\$ 3,997	1.22%	
13 MUNICIPAL COURT	240,334	252,240	254,905	\$ 2,665	1.06%	
14 PARKS/REC/FORESTRY/FACILITIES	4,723,914	4,969,174	5,001,152	\$ 31,978	0.64%	
						<i>Increased TIF administration funding for 2 positions</i>
15 PLANNING/ASSESSOR	1,121,372	1,314,765	1,234,839	\$ (79,926)	-6.08%	<i>which reduced general fund cost and reduced contract services \$29,000</i>
16 POLICE DEPARTMENT	13,376,050	14,102,395	13,931,995	\$ (170,400)	-1.21%	
17 HIGHWAY & REFUSE/RECYCLING	7,954,543	8,320,188	8,377,481	\$ 57,293	0.69%	
18				\$ -		

2025 Operating Proposed Expenses

Explanation of Changes Variance

	A	B	C	D		EXPLANATION OF VARIANCE
	2024 ADOPTED BUDGET	2025 PROPOSED BUDGET 9/5/24	2025 PROPOSED BUDGET 10/7/24	\$ CHANGE (COL. C minus INC (DEC))		
				\$	%	
19 NON DEPARTMENTAL:				\$	-	
20 CONTINGENCY	300,000	300,000	300,000	\$	-	0.00%
21 RETIREE HEALTH INSURANCE	2,288,246	2,239,530	2,423,401	\$	183,871	8.21%
						<i>Health insurance premiums increased 21.2% with 138 retirees on the City Health Insurance plan, 20 fewer than last year</i>
22 INSURANCE	793,126	845,713	845,713	\$	-	0.00%
23 TRANSIT SUBSIDY	745,925	745,925	745,925	\$	-	0.00%
24 GENERAL EXPENSE	1,904,422	2,061,982	2,010,227	\$	(51,755)	-2.51%
25						
26 TOTAL OPERATING EXPENSES	\$ 63,719,148	\$ 67,623,268	\$ 63,506,493	\$	(4,116,775)	-6.46%
27						<i>Decrease is mainly a result of the La Crosse Center move to Special Revenue Fund</i>
28 DEBT SERVICE EXPENSES	\$ 8,650,000	\$ 8,650,000	\$ 8,750,000	\$	100,000	1.16%
29						
30 TOTAL EXPENSES	\$ 72,369,148	\$ 76,273,268	\$ 72,256,493	\$	(4,016,775)	-5.55%

31
32
33
34
35
36

NEW POSITION REQUESTS NOT INCLUDED IN ABOVE NUMBERS:	
General Government	46,334
Special Revenue Fund	0
Enterprise Funds	22,661
Total new position costs	\$ 68,995

Proposed 2025 Operating Budget Changes

Description of Changes Since 9/5/24 Board of Estimates Meeting

**2025 PROPOSED
BUDGET
CHANGES**

DESCRIPTION

1	GENERAL GOVERNMENT:		
2	CLERK	(5,000)	CLERKS OFFICE ADDITION FOR SHORT TERM RENTALS UNDER OTHER LICENSE/PERMIT REVENUE ADDITION
3		6,662	21.2% HEALTH INS INCREASE City Clerk's Office
4	COUNCIL		
5	ENGINEERING	22,184	21.2% HEALTH INS INCREASE Engineering
6	FINANCE	21,985	21.2% HEALTH INS INCREASE Finance
7	HUMAN RESOURCES	6,662	21.2% HEALTH INS INCREASE HR
8	FIRE/COMMUNITY RISK	(86,855)	FIRE FIGHTER OPEN POSITION
9		(130,758)	ELIMINATE VACANT BATTALION CHIEF - 80 HR PPD
10		118,583	21.2% HEALTH INS INCREASE Fire - Health
11		9,327	21.2% HEALTH INS INCREASE Fire Admin
12		19,586	21.2% HEALTH INS INCREASE Fire-Community Risk
13		(2,825)	FIRE FIGHTER OPEN POSITION CBA INCREASE
14	INFORMATION TECHNOLOGY	13,324	21.2% HEALTH INS INCREASE Information Technology
15	LA CROSSE CENTER	21,318	21.2% HEALTH INS INCREASE La Crosse Center
16		(4,149,969)	MOVE LA CROSSE CENTER ENTIRELY TO FUND 260 SPECIAL REVENUE
17		4,128,651	MOVE LA CROSSE CENTER ENTIRELY TO FUND 260 SPECIAL REVENUE
18	LEGAL	7,994	21.2% HEALTH INS INCREASE Attorney
19	LIBRARY	(19,142)	REDUCE HRS PPD FOR PT CUSTODIAN AND PT LIBRARY ASSISTANT
20		(845)	CHANGE TO COLA & STEPS. REDUCE HRS PPD FOR PT CUSTODIAN AND PT LIBRARY ASSISTANT
21		(5,870)	POSITION RECLASS BUSINESS MANAGER TO BUSINESS SUPERVISOR
22		(258)	CHAGNE STEPS & COLA FOR BUSINESS MANAGER TO BUSINESS SUPERVISOR CHANGE
23		53,296	21.2% HEALTH INS INCREASE Library
24	MAYOR	3,997	21.2% HEALTH INS INCREASE Mayor
25	MUNICIPAL COURT	2,665	21.2% HEALTH INS INCREASE Municipal Court
26	PARKS/REC/FORESTRY/FACILITIES	31,978	21.2% HEALTH INS INCREASE Parks & Rec & B/G & Forestry

Proposed 2025 Operating Budget Changes

Description of Changes Since 9/5/24 Board of Estimates Meeting

**2025 PROPOSED
BUDGET
CHANGES**

DESCRIPTION

27	PLANNING/ASSESSOR	(72,917)	SALARY ALLOCATION TO TIF ADMIN CHANGE. PLANNING DIRECTOR WENT FROM 25% TIF ADMIN FUNDED TO 50% TIF ADMIN FUNDED AND PLANNING MANAGER WENT FROM 0% TIF ADMIN FUNDED TO 25% TIF ADMIN FUNDED. TIF ADMIN FUNDING REDUCES THE AMOUNT OF LEVY FUNDING REQUIRED FOR THE POSITION.
28		6,329	21.2% HEALTH INS INCREASE Planning
29		6,662	21.2% HEALTH INS INCREASE Assessor
30		(20,000)	REDUCTION IN CONTRACT SERVICES
31	POLICE DEPARTMENT	(298,445)	POLICE OFFICER 3 OPEN POSITIONS
32		19,453	21.2% HEALTH INS INCREASE Police Admin & Non-rep
33		118,583	21.2% HEALTH INS INCREASE Police
34		(9,991)	POLICE OFFICER 3 OPEN POSITIONS CBA INCREASE
35	HIGHWAY & REFUSE/RECYCLING	57,293	21.2% HEALTH INS INCREASE Streets & Recycling
36	NON DEPARTMENTAL:		
37	RETIREE HEALTH INSURANCE	183,871	21.2% HEALTH INS INCREASE Retiree Health Care
38	GENERAL EXPENSE	(2,534)	PLANNING TIF ADMIN CHANGE COLA & STEPS. PLANNING DIRECTOR FROM 25% TO 50% FUNDED BY TIF ADMIN & PLANNING MANAGER 0% TO 25% FUNDED BY TIF ADMIN (NON DEPARTMENTAL)
39		(5,058)	ELIMINATE VACANT BATTALION CHIEF - 80 HR PPD STEP & COLA (NON DEPARTMENTAL)
40		(33,450)	CHANGES TO NON DEPARTMENTAL DUES & SUBSCRIPTIONS & MISCELLANEOUS
41		(20,000)	REDUCE GENERAL SUPPLIES
42		10,390	CHANGES TO NON DEPARTMENTAL DUES & SUBSCRIPTIONS & MISCELLANEOUS

2025 Proposed Revenue Sources

Explanation of Changes Variance 2024 Adopted Budget vs. 2025 Proposed Budget

	A		B		C		EXPLANATION OF VARIANCE
	2024 ADOPTED BUDGET		2025 PROPOSED BUDGET 10/7/24		\$ CHANGE (COL. B minus COL. A) INC (DEC)		
	\$	%	\$	%	\$	%	
1 GENERAL GOVERNMENT							
2 CLERK	\$ 538,012		\$ 522,546		(15,466)	-2.87%	
3 POLICE	230,883		241,161		10,278	4.45%	
4 FIRE	1,358,115		1,192,915		(165,200)	-12.16%	<i>Reduction in permits issued</i>
5 PLANNING/ASSESSOR	28,375		28,600		225	0.79%	
6 ENGINEERING	420,812		420,812		-	0.00%	
7 HIGHWAY & REFUSE/RECYCLING	281,000		281,000		-	0.00%	
8 LIBRARY	192,801		216,336		23,535	12.21%	<i>Increase in County contributions</i>
9 LA CROSSE CENTER	3,494,667		-		(3,494,667)	-100.00%	<i>Move La Crosse Center to Special Revenue Fund</i>
10 PARKS, REC, FORESTRY/FACILITIES	456,000		496,000		40,000	8.77%	<i>Increase in facility rental fees</i>
11 NON DEPARTMENTAL:							
12 GENERAL REVENUES	5,119,359		5,040,473		(78,886)	-1.54%	
13 TAXES & SPECIAL ASSESSMENTS	2,195,000		2,240,000		45,000	2.05%	
14 STATE SHARED REVENUE	18,671,499		20,065,949		1,394,450	7.47%	<i>Transportation Aid increased 9.6% from 2024</i>
15							
16 OPERATING REVENUES (ROWS 2-14)	32,986,523		30,745,792		(2,240,731)	-6.79%	<i>Mostly due to La Crosse Center move to Special Revenue Fund</i>
17							
18 TOTAL OPERATING EXPENSES	63,719,148		63,506,493		(212,655)	-0.33%	
19 <i>(from Expense worksheet)</i>							
20 OPERATING BUDGET TAX LEVY*	\$ 30,732,625		\$ 32,760,701		\$ 2,028,076	6.60%	
21							
22 DEBT SERVICE LEVY	\$ 8,650,000		\$ 8,750,000		\$ 100,000	1.16%	
23							
24 TOTAL CITY LEVY W/O TIF LEVY	39,382,625		41,510,701		2,128,076	5.40%	

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.

2025 Operating Proposed Expenses

Explanation of Changes Variance 2024 Adopted Budget vs. 2025 Proposed Budget

	A	B	C		EXPLANATION OF VARIANCE
	2024 ADOPTED BUDGET	2025 PROPOSED BUDGET 10/7/24	\$ CHANGE (COL. B minus COL. A)		
			\$	%	
NOTE: Variance for all departments listed below include salary & benefit increases					
1 GENERAL GOVERNMENT:					
2 CLERK	\$ 683,927	\$ 601,778	\$ (82,149)	-12.01%	<i>Reduced LTE wages, postage, and supplies expense due to 2 fewer elections in 2025</i>
3 COUNCIL	177,745	177,745	\$ -	0.00%	
4 ENGINEERING	1,813,504	1,923,678	\$ 110,174	6.08%	<i>Salary & benefit increases</i>
5 FINANCE	1,537,215	1,653,151	\$ 115,936	7.54%	<i>Salary & benefit increases</i>
6 HUMAN RESOURCES	529,255	567,880	\$ 38,625	7.30%	<i>Salary & benefit increases</i>
7 FIRE/COMMUNITY RISK	13,496,509	14,436,143	\$ 939,634	6.96%	<i>Salary & benefit increases</i>
8 INFORMATION TECHNOLOGY	2,612,031	2,649,743	\$ 37,712	1.44%	
9 LA CROSSE CENTER	3,494,667	-	\$ (3,494,667)	-100.00%	<i>Move La Crosse Center to Special Revenue Fund</i>
10 LEGAL	786,787	837,166	\$ 50,379	6.40%	<i>Salary & benefit increases</i>
11 LIBRARY	4,829,179	5,201,094	\$ 371,915	7.70%	<i>Salary & benefit increases</i>
12 MAYOR	310,397	332,477	\$ 22,080	7.11%	<i>Salary & benefit increases</i>
13 MUNICIPAL COURT	240,334	254,905	\$ 14,571	6.06%	<i>Salary & benefit increases</i>
14 PARKS/REC/FORESTRY/FACILITIES	4,723,914	5,001,152	\$ 277,238	5.87%	<i>Salary & benefit increases</i>
15 PLANNING/ASSESSOR	1,121,372	1,234,839	\$ 113,467	10.12%	<i>Increased TIF administration funding for 2 positions which reduced general fund cost and reduced contract services \$29,000</i>
16 POLICE DEPARTMENT	13,376,050	13,931,995	\$ 555,945	4.16%	
17 HIGHWAY & REFUSE/RECYCLING	7,954,543	8,377,481	\$ 422,938	5.32%	<i>Salary & benefit increases</i>
18			\$ -		

2025 Operating Proposed Expenses
Explanation of Changes Variance 2024 Adopted Budget vs. 2025 Proposed Budget

	A	B	C		
			\$ CHANGE (COL. B minus COL. A)		
	2024 ADOPTED BUDGET	2025 PROPOSED BUDGET 10/7/24	\$	%	EXPLANATION OF VARIANCE
19	NON DEPARTMENTAL:				
20	300,000	300,000	\$ -	0.00%	
21	2,288,246	2,423,401	\$ 135,155	5.91%	<i>Health insurance premiums increased 21.2% with 138 retirees on the City Health Insurance plan, 20 fewer than last year</i>
22	793,126	845,713	\$ 52,587	6.63%	
23	745,925	745,925	\$ -	0.00%	
24	1,904,422	2,010,227	\$ 105,805	5.56%	
25					
26	\$ 63,719,148	\$ 63,506,493	\$ (212,655)	-0.33%	<i>Decrease is mainly a result of the La Crosse Center move to Special Revenue Fund</i>
27					
28	\$ 8,650,000	\$ 8,750,000	\$ 100,000	1.16%	
29					
30	\$ 72,369,148	\$ 72,256,493	\$ (112,655)	-0.16%	

	NEW POSITION REQUESTS NOT INCLUDED IN ABOVE NUMBERS:			
32	General Government			46,334
33	Special Revenue Fund			0
34	Enterprise Funds			22,661
35	Total new position costs			\$ 68,995
36				

City of La Crosse, Wisconsin
Proposed Adjustment to Authorized FTE List - 2025 Operating Budget

		<u>January 1 Hires</u>								
General Fund										
<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>	<u>Net Position Cost</u>			
1	Human Resources	Employee Safety and Risk Specialist*	New Position	10	\$ 48,452	\$ 19,530	\$ 67,982	\$ 67,982		
2	<i>* NOTE: Position is funded 25% enterprise fund departments and 75% by General Fund Departments</i>						Subtotal Human Resources		\$ 67,982	
3										
4	Information Technology	Senior Support Technician**	New Position	9	\$ 60,364	\$ 25,396	\$ 85,760	\$ 85,760		
5	Information Technology	IT Enterprise Services Manager	Release Position	13	\$ (79,156)	\$ (28,252)	\$ (107,408)	\$ (107,408)		
6	<i>**New Senior Support Technician position is being funded by the elimination of the IT Enterprise Manager position</i>						Total Informaiton Technology		\$ (21,648)	
7										
8										
9										
10										
11										
12	Net New Position Cost to General Fund									\$ 46,334
13	Special Revenue Fund									
<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>	<u>Net Position Cost</u>			
14	La Crosse Center	Banquet Cook	New Position+	3	\$ 40,257	\$ 22,339	\$ 62,596	\$ -		
15	La Crosse Center	LTE	Reduce		\$ (62,596)		\$ (62,596)	\$ -		
16	<i>+The Banquet Cook position cost is funded by reductions in LTE labor.</i>						Total La Crosse Center		\$ -	
17										
18	Enterprise Fund									
<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>	<u>Net Position Cost</u>			
20	Human Resources	Employee Safety and Risk Specialist*	New Position	10	\$ 16,151	\$ 6,510	\$ 22,661	\$ 22,661		
21										
22							Subtotal Human Resources		\$ 22,661	
23										
24										
25							Total Enterprise Funds Cost		\$ 22,661	

Expenditure Restraint Program

1	2024 Adjusted Operating Budget	\$	63,598,617
2	Allowable increase Percent provided DOR (CPI)		3.70% <i>Projected</i>
3	Allowable increase Amount		2,353,149
4	2025 Allowable Operating Budget	\$	65,951,766
5			
6	2025 Adjusted Proposed Operating Budget	\$	63,383,493
7	2025 Over/(Under) Expenditure Restraint	\$	(2,568,273)

Levy Limits

1	2023 Payable, 2024 Actual Levy after Adjustments	\$	35,501,351
2	Net New Construction Adjustment (0.94%)		342,571
3	2025 Allowable Levy Limit		35,843,922
4			
5	2025 Proposed Levy w/o TID Levy		41,510,701
6			
7	Amount Proposed Levy Over/(Under) Levy Limit		5,666,779 *

*There is available capacity to increase the levy due to unused Debt Levy Limits

Mill Rate Comparison

		Budget Year		Year over Year Tax \$ Impact	Year over Year % change
		2025	2024		
		<i>2024 Tax Yr</i>	<i>2023 Tax Yr</i>		
1	Operating Levy excl. TID	\$ 32,760,701	\$ 30,732,625	\$ 2,028,076	6.60%
2	Capital Debt Levy	8,750,000	8,650,000	100,000	1.16%
3	City Assessed Value	4,740,389,600	4,841,745,600	(101,356,000)	(2.09%)
4	Mill Rate for Operating & Debt Levy	0.0087568121	0.0081339724	0.000622840	7.66%
5					
6	Total Levy calculation for Operations, TIDs and Capital Debt:				
7	Operating Levy incl. TID	\$ 38,687,535	\$ 36,839,709	\$ 1,847,826	5.02%
8	Capital Debt Levy	8,750,000	8,650,000	100,000	1.16%
9	City Assessed Value	4,740,389,600	4,841,745,600	(101,356,000)	(2.09%)
10	Mill Rate for Total City Levy Amount	0.0100070963	0.0093953117	0.000611785	6.51%
11					
12	Real Estate Residential Tax Estimate	<i>2024 Tax Yr</i>	<i>2023 Tax Yr</i>	Year over Year Tax \$ Impact	Year over Year % change
13	Property Taxes per \$100,000 of assessment	\$ 1,000.71	\$ 939.53	\$ 61.18	6.51%
14	Property Taxes per \$200,000 of assessment	\$ 2,001.42	\$ 1,879.06	\$ 122.36	6.51%
15	Property Taxes per \$300,000 of assessment	\$ 3,002.13	\$ 2,818.59	\$ 183.54	6.51%
16	Property Taxes per \$400,000 of assessment	\$ 4,002.84	\$ 3,758.12	\$ 244.71	6.51%
17	Property Taxes per \$500,000 of assessment	\$ 5,003.55	\$ 4,697.66	\$ 305.89	6.51%