

# City of La Crosse

## 2024 Preliminary Operating Budget

### Board of Estimates Meeting

October 9, 2023; 2:00 pm

- 2024 Projected Revenues
- 2024 Projected Expenses
- New Position Requests
- ERP & Levy Limit
- Mill Rate Comparison

**2024 Proposed Revenue Sources**  
**Explanation of Changes Variance**

	A	B	C	D			
				<b>\$ CHANGE (COL. C minus COL. B) INC (DEC)</b>			
	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET 9/7/23	2024 PROPOSED BUDGET 10/9/23	\$	%	EXPLANATION OF \$ CHANGE	
<b>1 GENERAL GOVERNMENT</b>							
2 CLERK	\$ 525,734	\$ 538,012	\$ 538,012	\$ -	0.00%		
3 POLICE	229,971	230,883	230,883	\$ -	0.00%		
4 FIRE	1,358,115	1,358,115	1,358,115	\$ -	0.00%		
5 PLANNING/ASSESSOR	28,375	28,375	28,375	\$ -	0.00%		
6 ENGINEERING	420,812	420,812	420,812	\$ -	0.00%		
7 HIGHWAY	1,011,000	281,000	281,000	\$ -	0.00%		
8 LIBRARY	192,535	192,801	192,801	\$ -	0.00%		
9 LA CROSSE CENTER	3,331,077	3,502,592	3,494,667	\$ (7,925)	-0.24%	Department reorganization and 8% health insurance decrease	
10 PARKS, REC, FORESTRY/FACILITIES	390,000	456,000	456,000	\$ -	0.00%		
<b>11 NON DEPARTMENTAL:</b>							
12 GENERAL REVENUES	7,055,556	5,119,360	5,119,360	\$ -	0.00%		
13 TAXES & SPECIAL ASSESSMENTS	2,207,000	2,195,000	2,195,000	\$ -	0.00%		
14 STATE SHARED REVENUE	14,972,249	18,098,830	18,671,499	\$ 572,669	3.82%	Increased state shared revenue from estimates	
15							
16 OPERATING REVENUES (ROWS 2-14)	<b>31,722,424</b>	<b>32,421,780</b>	<b>32,986,524</b>	\$ 564,744	1.78%		
17							
18 TOTAL OPERATING EXPENSES	<b>61,550,707</b>	<b>64,611,554</b>	<b>63,536,416</b>	\$ (1,075,138)	-1.75%		
19 (from Expense worksheet)							
20 OPERATING BUDGET TAX LEVY*	\$ 29,828,283	\$ 32,189,774	\$ 30,549,892	\$ (1,639,882)	-5.50%		
21							
22 DEBT SERVICE LEVY	\$ 7,450,000	\$ 8,650,000	\$ 8,650,000	\$ -	0.00%		
23							
24 TOTAL CITY LEVY W/O TIF LEVY	<b>37,278,283</b>	<b>40,839,774</b>	<b>39,199,892</b>	\$ (1,639,882)	-4.40%		

6128 shared revenue adjustment  
142265 shared revenue utility adjustment  
-5716 ERP Adjustment

**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.

**2024 Operating Proposed Expenses**  
**Explanation of Changes**

	A	B	C	D	
	2023 ADOPTED	2024 PROPOSED	2024 PROPOSED	2024 VS 2023	
	BUDGET	BUDGET 9/7/23	BUDGET 10/9/23	VARIANCE (COL. C	EXPLANATION OF \$ CHANGE
				MINUS COL. B)	
1 <b>GENERAL GOVERNMENT:</b>					
2 CLERK	\$ 524,469	\$ 685,268	\$ 683,927	\$ (1,341)	2% decrease in health insurance premiums
3 COUNCIL	181,548	177,745	177,745	\$ -	
4 ENGINEERING	1,699,431	1,817,969	1,813,504	\$ (4,465)	2% decrease in health insurance premiums
5 FINANCE	1,463,174	1,570,189	1,537,215	\$ (32,974)	Removal of 0.5 FTE and 2% decrease in health insurance premiums
6 HUMAN RESOURCES	473,776	530,596	529,255	\$ (1,341)	2% decrease in health insurance premiums
7 FIRE/COMMUNITY RISK	12,922,934	13,746,898	13,496,509	\$ (250,389)	Reduced operating expenses, hold additional fire fighter position open, reduce OT budget
8 INFORMATION TECHNOLOGY	2,561,210	2,610,166	2,607,484	\$ (2,682)	2% decrease in health insurance premiums
9 LA CROSSE CENTER	3,331,077	3,502,592	3,494,667	\$ (7,925)	Department reorganization and 2% health insurance decrease
10 LEGAL	621,423	671,894	670,553	\$ (1,341)	2% decrease in health insurance premiums
11 LIBRARY	4,776,781	4,934,904	4,829,179	\$ (105,725)	Reduction in operational expenses and 2% health insurance premium reduction
12 MAYOR	296,407	311,201	310,397	\$ (804)	2% decrease in health insurance premiums
13 MUNICIPAL COURT	228,104	240,870	240,334	\$ (536)	2% decrease in health insurance premiums
14 PARKS/REC/FORESTRY/FACILITIES	4,607,789	4,914,603	4,683,914	\$ (230,689)	Closure of 1 pool, termination of community connections lease, elimination of bike share, and department reorganization
15 PLANNING/ASSESSOR	1,108,354	1,108,257	1,105,776	\$ (2,481)	2% decrease in health insurance premiums
16 POLICE DEPARTMENT	12,350,828	13,565,005	13,376,050	\$ (188,955)	Reduction in overtime and 2% health insurance decrease
17 STREETS & REFUSE/RECYCLING	8,314,796	8,055,804	7,954,542	\$ (101,262)	Removed contract for large item pickup and health insurance decrease

18

**2024 Operating Proposed Expenses**  
Explanation of Changes

	A	B	C	D	
	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET 9/7/23	2024 PROPOSED BUDGET 10/9/23	2024 VS 2023 VARIANCE (COL. C MINUS COL. B)	
					EXPLANATION OF \$ CHANGE
19 <b>NON DEPARTMENTAL:</b>					
20 CONTINGENCY	300,000	300,000	300,000	\$ -	
21 RETIREE HEALTH INSURANCE	2,118,723	2,330,614	2,288,246	\$ (42,368)	2% decrease in health insurance premiums
22 INSURANCE	788,090	793,126	793,126	\$ -	
23 TRANSIT SUBSIDY	745,925	745,925	745,925	\$ -	
24 GENERAL EXPENSE	2,135,868	1,997,928	1,898,068	\$ (99,860)	2% reduction in health insurance premiums for retirees
25					
26 <b>TOTAL OPERATING EXPENSES</b>	<b>\$ 61,550,707</b>	<b>\$ 64,611,554</b>	<b>\$ 63,536,416</b>	<b>\$ (1,075,138)</b>	
27					
28 <b>DEBT SERVICE EXPENSES</b>	<b>\$ 7,450,000</b>	<b>\$ 8,650,000</b>	<b>\$ 8,650,000</b>	<b>\$ -</b>	
29					
30 <b>TOTAL EXPENSES</b>	<b>\$ 69,000,707</b>	<b>\$ 73,261,554</b>	<b>\$ 72,186,416</b>	<b>\$ (1,075,138)</b>	

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

General Government	212,769
Enterprise Funds	59,952
Total new position costs	<b>\$ 272,721</b>

**City of La Crosse, Wisconsin**  
**Proposed Adjustment to Authorized FTE List - 2024 Operating Budget**

Shaded positions require new levy funding

January 1 Hires

**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>	<u>Net Position Cost</u>
1	Human Resources	Human Resources Generalist	New Position	8	\$ 53,087	\$ 22,793	\$ 75,880	\$ 75,880
2	<b>Total Human Resources</b>						<b>\$ 75,880</b>	
3								
4	Planning/Assessors	Appraiser III (Comercial Property Appraiser)	New Position*	11	\$ 63,227	\$ 24,330	\$ 87,557	\$ 3,557
5	Planning/Assessors	Appraiser I	Reclass	9	\$ 10,688	\$ 1,619	\$ 12,307	\$ 12,307
6	* Appraiser III position cost would be offset by eliminating \$84,000 in contracted Appraiser Services currently used to fill the role.							
7	Additional cost after contract elimination: \$3,557							
8	<b>Total Planning &amp; Assessors</b>						<b>\$ 99,864</b>	
9								
10	Legal	Assistant City Attorney	New Position	15	\$ 88,343	\$ 28,135	\$ 116,478	\$ 116,478
11								
12	<b>Total Legal</b>						<b>\$ 116,478</b>	
13								
14	Streets/Recycling	Maintenance Worker I	New Position**	5	\$ 47,615	\$ 21,964	\$ 69,579	\$ -
15	** Maintenance Worker I position cost funded by reductions in LTE labor.							
16	<b>Total Streets/Recycling</b>						<b>\$ 69,579</b>	
17								
18	Information Technology	IT Helpdesk/ Administrative Specialist	Increase Hours	6	\$ 3,949	\$ 598	\$ 4,547	\$ 4,547
19	<b>Total Info Technology</b>						<b>\$ 4,547</b>	
20								
21								
22	<b>Net New Position Cost to General Government</b>						<b>\$ 212,769</b>	
23								
24	<b>Enterprise Funds</b>							
25								
26								
27								
28	Parking Utility	Custodian	New Position	3	\$ 39,254	\$ 20,698	\$ 59,952	
29	<b>Total Parking</b>						<b>\$ 59,952</b>	
30								
31	<b>Total Enterprise Funds Cost</b>						<b>\$ 59,952</b>	

## Expenditure Restraint Program

1	2023 Adjusted Operating Budget	\$ 61,432,804
2	Allowable increase Percent provided DOR (CPI)	<u>5.30% <i>Projected</i></u>
3	Allowable increase Amount	<u>3,255,939</u>
4	<b>2024 Allowable Operating Budget</b>	<b><u>\$ 64,688,743</u></b>
5		
6	<b>2024 Adjusted Proposed Operating Budget</b>	<b><u>\$ 63,413,416</u></b>
7	<b>2024 Over/(Under) Expenditure Restraint</b>	<b><u>\$ (1,275,327)</u></b>

## Levy Limits

1	2022 Payable, 2023 Actual Levy after Adjustments	\$ 36,025,016
2	Net New Construction Adjustment (0.68%)	<u>248,640</u>
3	<b>2024 Allowable Levy Limit</b>	<b><u>36,273,656</u></b>
4		
5	<b>2024 Proposed Levy w/o TID Levy</b>	<b><u>39,199,892</u></b>
6		
7	<b>Amount Proposed Levy Over/(Under) Levy Limit</b>	<b><u>2,926,236 *</u></b>

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

# Mill Rate Comparison

		Budget Year			
		2024	2023		
		<i>2023 Tax Yr</i>	<i>2022 Tax Yr</i>	Year over Year Tax \$ Impact	Year over Year % change
1	Operating Levy excl. TID	\$ 30,549,893	\$ 29,828,283	\$ 721,610	2.42%
2	Capital Debt Levy	8,650,000	7,450,000	1,200,000	16.11%
3	City Assessed Value	4,844,178,700	4,798,851,700	45,327,000	0.94%
4	<b>Mill Rate for Operating &amp; Debt Levy</b>	<b>0.0080921649</b>	<b>0.0077681673</b>	<b>0.000323998</b>	<b>4.17%</b>
5					
6	<b>Total Levy calculation for Operations, TIDs and Capital Debt:</b>				
7	Operating Levy incl. TID	\$ 36,628,644	\$ 34,188,254	\$ 2,440,390	7.14%
8	Capital Debt Levy	8,650,000	7,450,000	1,200,000	16.11%
9	City Assessed Value	4,844,178,700	4,798,851,700	45,327,000	0.94%
10	<b>Mill Rate for Total City Levy Amount</b>	<b>0.0093470218</b>	<b>0.0086767120</b>	<b>0.000670310</b>	<b>7.73%</b>
11					
12	Real Estate Residential Tax Estimate	<i>2023 Tax Yr</i>	<i>2022 Tax Yr</i>	Year over Year Tax \$ Impact	Year over Year % change
13	Property Taxes on \$150,000 Home	\$ 1,402.05	\$ 1,301.51	\$ 100.55	7.73%