



City of La Crosse, Wisconsin

City Hall
400 La Crosse Street
La Crosse, WI 54601

Meeting Agenda - Final

Board of Estimates

Monday, October 9, 2023

2:00 PM

Council Chambers

Discussion / Review / Finalize Recommended Operating Budget

The Budget Parameter Committee meeting is open for in-person attendance and viewable through video conferencing by visiting the Legislative Information Center (<https://cityoflacrosse.legistar.com/Calendar.aspx>) and clicking on the video link to the far right in the meeting list.

Call to Order

Roll Call

Board Members: Mayor Mitch Reynolds, Council President Kahlow, and Council Members Mindel, Janssen, Sleznikow, Schwarz, Happel, Neumann, Goggin

Approval of Minutes

Minutes of September 7, 2023 meeting.

Agenda Items:

[23-0729](#) 2024 Operating Budget Discussions.

Adjournment

Notice is further given that members of other governmental bodies may be present at the above scheduled meeting to gather information about a subject over which they have decision-making responsibility.

NOTICE TO PERSONS WITH A DISABILITY

Requests from persons with a disability who need assistance to participate in this meeting should call the City Clerk's office at (608) 789-7510 or send an email to ADAcityclerk@cityoflacrosse.org, with as much advance notice as possible.



City of La Crosse, Wisconsin

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400 La Crosse Street
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Text File

File Number: 23-0729

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In Control: Budget Parameter Committee

File Type: Budget

Agenda Number:

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		
				\$ CHANGE (COL. C minus COL. B) INC (DEC)		
	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET 9/7/23	2024 PROPOSED BUDGET 10/9/23	\$	%	EXPLANATION OF \$ CHANGE
1 GENERAL GOVERNMENT						
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%	
11 NON DEPARTMENTAL:						
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)	31,722,424	32,421,780	32,986,524	\$ 564,744	1.78%	
17						
18 TOTAL OPERATING EXPENSES	61,550,707	64,611,554	63,536,416	\$ (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	37,278,283	40,839,774	39,199,892	\$ (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 GENERAL GOVERNMENT:					
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 NON DEPARTMENTAL:					
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 TOTAL OPERATING EXPENSES	\$ 61,550,707	\$ 64,611,554	\$ 63,536,416	\$ (1,075,138)	
27					
28 DEBT SERVICE EXPENSES	\$ 7,450,000	\$ 8,650,000	\$ 8,650,000	\$ -	
29					
30 TOTAL EXPENSES	\$ 69,000,707	\$ 73,261,554	\$ 72,186,416	\$ (1,075,138)	

NEW POSITION REQUESTS NOT INCLUDED IN ABOVE NUMBERS:

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

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					Total Human Resources		\$ 75,880	
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					Total Planning & Assessors		\$ 99,864	
9								
10	Legal	Assistant City Attorney	New Position	15	\$ 88,343	\$ 28,135	\$ 116,478	\$ 116,478
11								
12					Total Legal		\$ 116,478	
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					Total Streets/Recycling		\$ 69,579	
17								
18	Information Technology	IT Helpdesk/ Administrative Specialist	Increase Hours	6	\$ 3,949	\$ 598	\$ 4,547	\$ 4,547
19					Total Info Technology		\$ 4,547	
20								
21								
22					Net New Position Cost to General Government		\$ 212,769	
23								
24	Enterprise Funds							
25								
26								
27								
28	Parking Utility	Custodian	New Position	3	\$ 39,254	\$ 20,698	\$ 59,952	
29					Total Parking		\$ 59,952	
30								
31					Total Enterprise Funds Cost		\$ 59,952	

Expenditure Restraint Program

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

Levy Limits

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

*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	Mill Rate for Operating & Debt Levy	0.0080921649	0.0077681673	0.000323998	4.17%
5					
6	Total Levy calculation for Operations, TIDs and Capital Debt:				
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	Mill Rate for Total City Levy Amount	0.0093470218	0.0086767120	0.000670310	7.73%
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%

City of La Crosse

2024 Preliminary Operating Budget

Board of Estimates Meeting

September 7, 2023; 2:00 pm

- Budget Highlights
- 2024 Projected Revenues
- 2024 Projected Expenses
- New Position Requests
- ERP & Levy Limit
- Mill Rate Comparison
 - As Proposed
 - Zero Change Scenarios

Budget Highlights and Assumptions

➤ Revenues

- \$2.25 Million of ARPA Lost Revenue Funds utilized
- \$1.80 Million of additional State Shared Revenue
- Qualification of State Expenditure Restraint Program (ERP) aid of approximately \$1.10 Million

➤ Expenses

- A 3% Cost of Living Adjustment for Non-Represented Employees effective 1/1/24 is built into the budget
- A step increase for employees has been included effective 7/1/24
- A 1% Vacancy allowance for all positions based on historical experience
- A proposed 10% increase in Active & Retiree Health Insurance Rates
- Collective bargaining agreement salary increases for the Police and Fire unions
- Any requests of adjustments to the Authorized FTE List have not been included in the budget
- Reduction to Streets budget of \$258,992 by shifting fuel expenditures of approximately \$700,000 to fuel fund

➤ Operating Budget Constraints

- A net new construction figure of \$253,492 (0.68%), the amount the City is allowed to increase the levy by and is proposing to utilize the full amount
- 5.3% was used for the allowable percentage increase for expenditures based on Consumer Price Index. This allows for an increase of expenditures of \$3.25 Million to participate in the Expenditure Restraint Program for 2024 an increase of \$3.05 Million is being proposed

2024 Proposed Revenue Sources
Explanation of Changes (+/-) 5% Variance

	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2024 VS 2023 VARIANCE		EXPLANATION OF VARIANCE +/- 5%
			INC (DEC)		
			\$	%	
1 GENERAL GOVERNMENT					
2 CLERK	\$ 525,734	\$ 538,012	\$ 12,278	2.34%	
3 POLICE	229,971	230,883	912	0.40%	
4 FIRE	1,358,115	1,358,115	-	0.00%	
5 PLANNING/ASSESSOR	28,375	28,375	-	0.00%	
6 ENGINEERING	420,812	420,812	-	0.00%	
7 HIGHWAY	1,011,000	281,000	(730,000)	-72.21%	Fuel purchases for entire city operation moved from Streets Budget to Non-Departmental
8 LIBRARY	192,535	192,801	266	0.14%	
9 LA CROSSE CENTER	3,331,077	3,502,592	171,515	5.15%	Increased liquor sales at ticketed events/concerts
10 PARKS, REC, FORESTRY/FACILITIES	390,000	456,000	66,000	16.92%	Program fee increases
11 NON DEPARTMENTAL:					
12 GENERAL REVENUES	7,055,556	5,119,360	(1,936,196)	-27.44%	Reduced one time revenues - ARPA & use of fund balance
13 TAXES & SPECIAL ASSESSMENTS	2,207,000	2,195,000	(12,000)	-0.54%	
14 STATE SHARED REVENUE	14,972,249	18,098,830	3,126,581	20.88%	Increased shared revenue from state
15					
16 OPERATING REVENUES (ROWS 2-14)	31,722,424	32,421,780	699,356	2.20%	
17					
18 TOTAL OPERATING EXPENSES	61,550,707	64,611,554	3,060,847	4.97%	
19 (from Expense worksheet)					
20 OPERATING BUDGET TAX LEVY*	\$ 29,828,283	\$ 32,189,774	\$ 2,361,491	7.92%	
21					
22 DEBT SERVICE LEVY	\$ 7,450,000	\$ 8,650,000	\$ 1,200,000	16.11%	Increased debt service expenses due to increased borrowing in recent years
23					
24 TOTAL CITY LEVY W/O TIF LEVY	37,278,283	40,839,774	3,561,491	9.55%	

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 (+/- 5% Variance)

		2024 VS 2023 VARIANCE				EXPLANATION OF VARIANCE +/- 5%
		INC (DEC)				
2023 ADOPTED	2024 PROPOSED	\$	%			
		BUDGET	BUDGET			
1	GENERAL GOVERNMENT:					
2	CLERK	\$ 524,469	\$ 685,268	\$160,799	30.66%	<i>Increased LTE wages and supplies expense due to 2 more elections in 2024.</i>
3	COUNCIL	181,548	177,745	(3,803)	-2.09%	
4	ENGINEERING	1,699,431	1,817,969	118,538	6.98%	<i>Health insurance premiums increased 10%, membership & subscriptions, and supplies increased</i>
5	FINANCE	1,463,174	1,570,189	107,015	7.31%	<i>Health insurance premiums increased 10% and software subscription increased 91%</i>
6	HUMAN RESOURCES	473,776	530,596	56,820	11.99%	<i>Salaries up 14% due to effects from pay & class study</i>
7	FIRE/COMMUNITY RISK	12,922,934	13,746,898	823,964	6.38%	<i>Health insurance premium increased 10%, software & hardware support agreements increased 10%, and postage increased 40%</i>
8	INFORMATION TECHNOLOGY	2,561,210	2,610,166	48,956	1.91%	
9	LA CROSSE CENTER	3,331,077	3,502,592	171,515	5.15%	<i>Salaries increased 10% due to pay class study, sewer increased 41%, and marketing increased 100%</i>
10	LEGAL	621,423	671,894	50,471	8.12%	<i>Health insurance increased 10%</i>
11	LIBRARY	4,776,781	4,934,904	158,123	3.31%	
12	MAYOR	296,407	311,201	14,794	4.99%	
13	MUNICIPAL COURT	228,104	240,870	12,766	5.60%	<i>Health insurance increased 10%</i>
14	PARKS/REC/FORESTRY/FACILITIES	4,607,789	4,914,603	306,814	6.66%	<i>Health insurance increased 10%, natural gas increased 130%, and sewer increased 46%</i>
15	PLANNING/ASSESSOR	1,108,354	1,108,257	(97)	-0.01%	

2024 Operating Proposed Expenses
Explanation of Changes (+/- 5% Variance)

		<u>2024 VS 2023 VARIANCE</u>			EXPLANATION OF VARIANCE +/- 5%	
		INC (DEC)				
	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	\$	%		
16	POLICE DEPARTMENT	12,350,828	13,565,005	1,214,177	9.83%	<i>Health insurance increased 10%, medical evaluations increased 33%, and Overtime increased 54%</i>
17	STREETS & REFUSE/RECYCLING	8,314,796	8,055,804	(258,992)	-3.11%	
18						
19	NON DEPARTMENTAL:					
20	CONTINGENCY	300,000	300,000	-	0.00%	
21	RETIREE HEALTH INSURANCE	2,118,723	2,330,614	211,891	10.00%	<i>Health insurance premiums increased 10% with 158 retirees on the City Health Insurance plan</i>
22	INSURANCE	788,090	793,126	5,036	0.64%	
23	TRANSIT SUBSIDY	745,925	745,925	0	0.00%	
24	GENERAL EXPENSE	2,135,868	1,997,928	(137,940)	-6.46%	<i>No Pay/Class Study changes in 2024</i>
25						
26	TOTAL OPERATING EXPENSES	\$ 61,550,707	\$ 64,611,554	\$ 3,060,847	4.97%	
27						
28	DEBT SERVICE EXPENSES	\$ 7,450,000	\$ 8,650,000	\$ 1,200,000	16.11%	<i>Increased debt service expenses due to increased borrowing in recent years</i>
29						
30	TOTAL EXPENSES	\$ 69,000,707	\$ 73,261,554	\$ 4,260,847	6.18%	

NEW POSITION REQUESTS NOT INCLUDED IN ABOVE NUMBERS:	
General Government	284,462
Enterprise Funds	59,952
Total new position costs	\$ 344,414

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

General Government Department		<u>January 1 Hires</u>			Salary Expense	Benefits Expense	Total Expense
		Position Title	Request Type	Grade			
1	Human Resources	Human Resources Generalist	New Position	8	\$ 53,087	\$ 22,793	\$ 75,880
2						Total Human Resources	\$ 75,880
3							
4	Planning/Assessors	Appraiser III (Comercial Property Appraiser)	New Position	12	\$ 63,227	\$ 24,330	\$ 87,557
5							
6						Total Planning & Assessors	\$ 87,557
7							
8	Legal	Assistant City Attorney	New Position	15	\$ 88,343	\$ 28,135	\$ 116,478
9							
10						Total Legal	\$ 116,478
11	Information Technology	IT Helpdesk/ Administrative Specialist	Increase Hours	6	\$ 3,949	\$ 598	\$ 4,547
12							
13						Total Info Technology	\$ 4,547
14							
15							
16							
17	Enterprise Funds						
18							
19							
20							
21	Parking Utility	Custodian	New Position	3	\$ 39,254	\$ 20,698	\$ 59,952
22							
23						Total Parking	\$ 59,952
24							
						Total Enterprise Funds Cost	\$ 59,952

Expenditure Restraint Program

1	2023 Adjusted Operating Budget	\$ 61,432,804	
2	Allowable increase Percent provided DOR (CPI)	5.30%	<i>Projected</i>
3	Allowable increase Amount	3,255,939	
4	2024 Allowable Operating Budget	\$ 64,688,743	
5			
6	2024 Adjusted Proposed Operating Budget	\$ 64,488,554	
7	2024 Over/(Under) Expenditure Restraint	\$ (200,189)	

Levy Limits

1	2022 Payable, 2023 Actual Levy after Adjustments	\$ 36,018,711	
2	Net New Construction Adjustment (0.68%)	253,492	
3	2024 Allowable Levy Limit	36,272,203	
4			
5	2024 Proposed Levy w/o TID Levy	40,839,774	
6			
7	Amount Proposed Levy Over/(Under) Levy Limit	4,567,571 *	

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

Mill Rate Comparison

		Budget Year			
		2023	2022		
		<i>2023 Tax Yr</i>	<i>2022 Tax Yr</i>	Year over Year Tax \$ Impact	Year over Year % change
1	Operating Levy excl. TID	\$ 32,189,774	\$ 29,828,283	\$ 2,361,491	7.92%
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	Mill Rate for Operating & Debt Levy	0.0084306910	0.0077681673	0.000662524	8.53%
5					
6	Total Levy calculation for Operations, TIDs and Capital Debt:				
7	Operating Levy incl. TID	\$ 38,522,821	\$ 34,188,254	\$ 4,334,567	12.68%
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	Mill Rate for Total City Levy Amount	0.0097380431	0.0086767120	0.001061331	12.23%
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	\$ 1,460.71	\$ 1,301.51	\$ 159.20	12.23%

Mill Rate Comparison

	Budget Year					
	2023		2022			
Total Levy calculation for Operations, TIDs and Capital Debt:						
1 Total City Levy Amount	\$	42,031,543	\$	41,638,254	\$ 393,289	0.94%
2 City Assessed Value		4,844,178,700		4,798,851,700	45,327,000	0.94%
3 Mill Rate for Total City Levy Amount		0.0086767120		0.0086767120	(0.00000000)	(0.00%)

	2023 Tax Yr	2022 Tax Yr	Year over Year Tax \$ Impact	Year over Year % change
5 Real Estate Residential Tax Estimate				
6 Property Taxes on \$150,000 Home	\$ 1,301.51	\$ 1,301.51	\$ (0.00)	(0.00%)

Scenario #1	
11 Proposed City Levy Amount	\$ 47,172,821
12 Total City Levy Amount with NO MILL RATE INCREASE	\$ 42,031,543
13 Amount needed to Decrease Levy by to Hold Mill Rate	\$ 5,141,278

Scenario #2	
17 Total City Assessed Value Required for Proposed Levy and no mill rate increase	\$ 5,436,716,253
18 Actual Assessed Value Increase from 2022 TY to 2023 TY	\$ 45,327,000
19 Additional Assessed Value Increase needed to hold Mill Rate with proposed levy	\$ 592,537,553

City of La Crosse
2024 Operating Budget Preliminary Estimate
6/27/2023

1	2023 Adopted Operating Expenses:	\$ 69,000,707	2023 Operating Budget-Pg 5
2	Estimated Expense Adjustments for 2024:		
3	Projected Salary & Benefit Increase for Non-represented Employees	275,000	Annual merit (step) increases & related benefits
4	Across the Board pay adjustments	600,000	Possible 3% cost of living adjustment if budget allows
5	Projected Salary & Benefit Increase for Union Employees	333,430	Fire 3% (2% increase Jan 1, 1% increase July 5), Police CBA still in negotiations
6	Health Insurance Premium Increase	730,000	10% Health Insurance rate Increase for Active & Retiree Health Insurance
7	Waste & Recycling Contract CPI Adjustment	86,000	4% CPI increase on recycling and waste contracts
8	Wisconsin Retirement System Rate Adjustment	185,016	Proposed Non-Rep/Elected Officials 0.1% Increase, PD 1.1% increase, and FD 1.0% increase
9	Fuel	294,665	Increase in Gas Prices Diesel up 29% and Gas up 18%-contract pricing, 11% increase in quantity as well
10	Electricity	64,326	5% increase in rates for 2023, based on 2022 budget and actuals no increase in budget forecasted
11	Natural Gas	89,772	Estimated 5% increase for 2024
12	Water	-	No expected increase in rates for 2024
13	Sanitary Sewer	18,000	Estimated 20-40% increase in rates for 2024, based on 2022 budget and actuals no increase in budget forecasted
14	Storm Water	-	No expected increase in rates for 2024
15	Property & Liability Insurance Premium Increases	75,000	TBD, using placeholder from 2023 Operating Budget
16	Additional Debt Service Expenses	1,250,000	
17	Elections	50,000	Increased for 2 additional elections
18	Subtotal Estimated 2024 Expense Adjustments Increase/(Decrease)	4,051,209	5.87% Increase in Expenditures from 2023 budgeted (Row 1) to 2023 Estimated (Row 21)
19	Total 2024 Estimated General Fund Budget Expenses	73,051,916	<i>Operating Expenses & Debt Service Expenses</i>
20	* Expenditure Restraint Related Expenses		
21	2023 Adopted <u>Non-levy</u> Operating Revenues:	31,722,424	2023 Operating Budget-Pg 4
22	Estimated Revenue Adjustments for 2024:		
23	Requalification for Expenditure Restraint Program	1,100,000	Requalified for Expenditure Restraint Program payment after not receiving 2023 payment
24	Increased Shared Revenue	1,800,000	Proposed increase of shared revenue subject to state legislation
25	One Time Revenues		One time revenues used to balance the Operating Budget
26	Fund Balance	(1,600,000)	Decrease use of Fund Balance
27	ARPA Funds	(655,000)	Expected decrease of ARPA funds used in the Operating Budget from \$2.9M (2023) to \$2.25M (2024)
28	Subtotal Estimated 2024 Revenue Adjustments Increase/(Decrease)	645,000	
29	Total 2024 Estimated General Fund Budget Revenues	32,367,424	
30	Estimated 2024 General Fund Net Levy	\$ 40,684,492	<i>Levy for Operating Expenses & Debt Service Payments</i>

31	2023 Adopted City General Fund Levy (Excluding TID)	\$ 37,278,283	
32	Net City Levy Excluding TID Increase/(Decrease) 2024 vs 2023	3,406,209	<i>Difference Row 30 vs. Row 31</i>
33	Estimated Allowable Net New Construction (NNC) Increase	358,840	<i>Placeholder using 2023 NNC amount</i>
34	Net City Levy Excluding TID Increase/(Decrease) 2024 vs 2023 including NNC	\$ 3,047,369	Increase would represent 9.41% of 2023 Estimated Operating Revenues



CITY OF LA CROSSE

2024 OPERATING BUDGET

BOARD OF ESTIMATES & COUNCIL MEETING SCHEDULE

Common Council Chambers

Board of Estimates Work Sessions:

Department Budget Overview and Discussion of Budget Changes:

2:00pm - Thursday, September 7, 2023

2:00pm - Friday, September 8, 2023 (if necessary) *Cancelled, not needed

Board of Estimates:

Discussion/Review/Finalization of Recommended Operating Budget:

2:00 p.m. Monday, October 9, 2023 – work session/adopt Board of Estimates recommended budget

2:00 p.m. Tuesday, October 10, 2023 (if necessary) – work session/adopt Board of Estimates recommended budget

Saturday, October 28, 2023 – publish proposed budget (Tribune requires copy by noon on October 20, 2023)

Common Council Operating Budget Discussion and Adoption:

City Hall - Council Chambers

6:00 P.M. Monday, November 20, 2023 – Public Hearing – Special Common Council Meeting to adopt budget
November 13, 2023

6:00 P.M. Tuesday, November 21, 2023 (if necessary) – Public Hearing – Special Common Council Meeting to adopt budget
November 14, 2023

The Board of Estimates may convene in closed session pursuant to Sec. 19.85 (1) (c) and (e), Wis. Stats., if compensation and bargaining sessions require a closed session. Following any closed session, the Board may reconvene in open session. The Board reserves the right to make minor adjustments to the above schedule.

BUDGET PARAMETER COMMITTEE MEETING JUNE 28, 2022- MINUTES

6/28/2022

MEMBERS PRESENT: CP Janssen, Neumann, F&P Chair Happel, Schwarz, Sleznikow, Richmond.
 Excused Keil
 Excused Director Nowicki
 Deputy Director DeGier
 Mayor Reynolds

MOTION	DISCUSSION	MOTION 2ND	ACTION	
1 CALLED TO ORDER BY	Mayor Reynolds @ 2:00			
2 ELECTION OF CHAIRPERSON -	Mayor Reynolds	Happel	Schwarz	UNANIMOUS
3 ELECTION OF VICE CHAIRPERSON - CM	CP Janssen	Happel	Schwarz	UNANIMOUS
4	Motion to approve minutes of 6/29/21 meeting	Janssen	Happel	APPROVED
5				
6	2023 OPERATING BUDGET DISCUSSION			
7				
8	Presentation by Deputy Finance Director DeGier			
9	Overview of Preliminary 2023 Estimates			
10	Happel Do we have an indication of what 2023 actual new construction might be? Could 2022 actual new construction be less?			
11	DeGier There is no indication but the annual average increase has been around \$500,000 with minor fluctuations.			
12	Sleznikow When will we have actuals on the "TBD" on the estimate? WRS rates are normally determined by the ETF board in late June early July, I would defer to HR on the pay/class study timeline and the ARPA usage will be determined throughout the operating budget process.			
13	DeGier			
14	Neumann Line 27 TBD, what are the limits? (using ARPA/Fund Balance)			
15	DeGier The limits on fund balance is meeting our fund balance policy of 20% and no real limits on using ARPA funds outside of available funds, proper usage of funds and creating a dependency on one time revenues.			
16	Happel ARPA fund has limitations on what it can be used for?			
17	DeGier Yes, the Treasury department has identified specific uses that don't qualify such as setting up a rainy day fund, paying down debt service, use in pension funds. The guidance was that the lost revenue funds could be used on provision of government services excluding the specific prohibited uses.			
18	Mayor We made decision last year to forgo expenditure restraint program to reset baseline.			
19	Happel What was used for one time funding last year?			
20	DeGier \$1.3 Million in land sale, 5 positions funded by ARPA, \$1.6M in fund balance budgeted.			
21	Happel Do we know if there are more one time revenues coming up?			
22	DeGier In the past years we have had one time revenues such as land sales, there are no other anticipated one time revenues that we are aware of at this point outside of using fund balance or ARPA funds.			
23	Mayor What can you tell us about using one time funds for reoccurring expenses?			
24	DeGier This creates a problem in the future by depending on one time revenues and continuing to grow the deficit between reoccurring expenses and revenues that will be hard to overcome when the one time revenues end.			
25	Neumann Why are revenues not growing at pace of expenses?			
26	DeGier Due to the state of municipal financing, we are constricted by levy limits on how much we can increase the levy as well as the holding steady of non levy revenues, while inflation and salary increases grow at a faster pace.			
27	Neumann Can we find another source of revenue?			
28	Neumann 3% COLA how does this compare? Are we doing enough?			
29	DeGier 3% is either on par with other municipalities around the state country or a little lower.			
30	Janssen Is electric and natural gas up in price or has use gone up?			
31	DeGier That I do not know off the top of my head but most likely a combination of both.			
32	Mayor Review schedule of meeting times and dates.			
33	Happel Motion to approve schedule of meetings as presented.	Happel	Janssen	APPROVED
34	Happel BPC directs Mayor and staff to develop budget options for 2023. Multiple options can be developed. One option must include no tax rate increase.	Happel	Janssen	APPROVED
35	Mayor Meeting Adjourned at 2:27 p.m.			

The La Crosse Public Library Board of Trustees recognizes that the City of La Crosse is facing a significant budget deficit and that all City departments must make tough decisions while continuing to serve our citizens. We further understand that the bulk of our municipal operating budget goes to the salaries of our greatest asset, our dedicated employees. As a City department funded through taxpayer dollars, the Library is no exception.

Facing unprecedented budget reductions in 2020, the Library was encouraged to seek long-term solutions when tasked with reducing its budget by \$525,000 over a six-month period. Given the extraordinary circumstances of that period, we tackled this difficult charge and subsequently made the excruciating decision to eliminate 15 of our Librarians, Associates, Assistants, and support staff. Knowing the considerable continued impact this drastic measure would have on library services and programs, we reduced our total FTE count by 11, dropping to 46.08, the lowest staffing level in recent history.

Since 2020, aided partially by ARPA funding, the City's budget allowed a partial restoration of just over half of the 11 FTEs lost. With each reinstated position, the library has incrementally restored services and programs. Library leadership has strategically restructured staffing, ensuring reimplemented positions align with the changing needs of our community. However, the impact of the reduction in force is still being felt by our patrons and our staff. Additional cuts will result in the loss of library positions and further limitations in library services.

While we appreciate the importance of all services municipal employees provide, as well as the seriousness of decisions ahead, we urge City leaders and Common Council to implement a more equalized approach to forthcoming reductions. We make this request as we keep in mind the sizable reductions in library personnel extending beyond the disparate 2020 funding decrease. Over the last thirteen years, the number of library full-time equivalent (FTE) positions has declined by 20%; narrowing from 65.93 FTE in 2010 to 52.75 FTE in 2023.

As our patrons know, the library is first and foremost a service organization. It is our amazing and award-winning staff who make our library the vibrant and essential resource it is. They work tirelessly to provide new services, select and process materials, develop responsive programming, and ensure that our patrons have the information, education, and connection they need. They assist with everything from early literacy development to job searching to collaborations across City departments, local businesses and organizations who serve youth while providing a safe, free, and welcoming community space for our diverse residents and their varied needs within the City of La Crosse.

In light of considerable personnel reductions already absorbed over the course of thirteen years, and in particular, the continued impacts of the disproportionate cut to the library budget in 2020, we respectfully request that departments and services are affected as equitably as possible.

Suzanne Anglehart, Library Board President

On behalf of the La Crosse Public Library Board of Trustees: Kathy Ivey-Vice President, Araysa Simpson-Secretary, Katie Bittner, Ross Seymour, Aaron Engel-School District of La Crosse Designee, Jessica Thill, Mac Kiel-City Council Representative, and Erin Raymus

I hope this letter finds you well. I am writing to express my deep appreciation for the La Crosse Public Library and to highlight the invaluable role it plays in our community. As a Library board member and frequent user of the Library, I have personally witnessed how this library has consistently enriched the lives of countless individuals, including myself, through its diverse array of services and resources.

The La Crosse Public Library serves as a vital hub of knowledge, learning, and cultural enrichment for our community. It is a place where people of all ages, backgrounds, and interests come together to explore, engage, and grow. I want to talk more specifically of the programs that our Library offers and the impacts they have on our community that may not be as well known.

At our library we have a Community Resource Specialist, Kate. In this position they are making a direct impact on those that use the library that have many different needs. The library itself some could consider as a day shelter for our community as it is open access to all at many times the only place that offers this in our city. Many of our community members who are unsheltered use the library to get connected to resources and Kate is helping them navigate through the different systems. This type of resource at our library is essential in supporting these community members but also in supporting the rest of our city staff in saving time, money, and resources that may have been used if those didn't have the library to go to. All are able to access information, technology and much more, but it is a key factor in helping our community members facing barriers and allowing them to expand their knowledge, apply for jobs, make required appointments and connect to services and resources that require computer access.

Libraries are changing in many ways and look very different from when I was going to my public library each week. The La Crosse Library has a tool library and a creation space! These are amazing tools that are available to anyone in our community and are a huge resource. Being able to use these spaces and save on money and resources is such a big deal. The idea of not having to buy a tool to use once or twice but instead being able to check it out from the library and then use that money in another way to invest in our community. The creation space is very similar in the idea that I wouldn't need to buy my own 3D printer to enjoy using one but instead can go to the library and use it there with many other creative tools.

Lastly, our La Crosse library does so much to bring the community together to better understand each other and gain empathy for experiences we have not been a part of. There are many programs that do this like our regional reads, story times, fitness activities, Monday mornings on main, author talks, history tours, and so much more. The library is truly a place where anyone from all backgrounds can interact and learn from each other without the limitations other spaces may have. It is important we have a deeper understanding of the world and the community we live in, and the library provides those opportunities!

The La Crosse Public Library truly embodies the spirit of community service, providing opportunities for learning, personal growth, and social connection. It plays an indispensable role in fostering a vibrant, informed, and inclusive La Crosse.

In conclusion, I wholeheartedly believe that the La Crosse Public Library is a gem within our community, and its services are essential for the well-being and growth of our residents. I hope

that the library continues to receive the support it deserves to thrive and evolve, continuing to serve as a beacon of knowledge, culture, and community for generations to come.

Thank you for your commitment to the La Crosse Public Library and our community.