

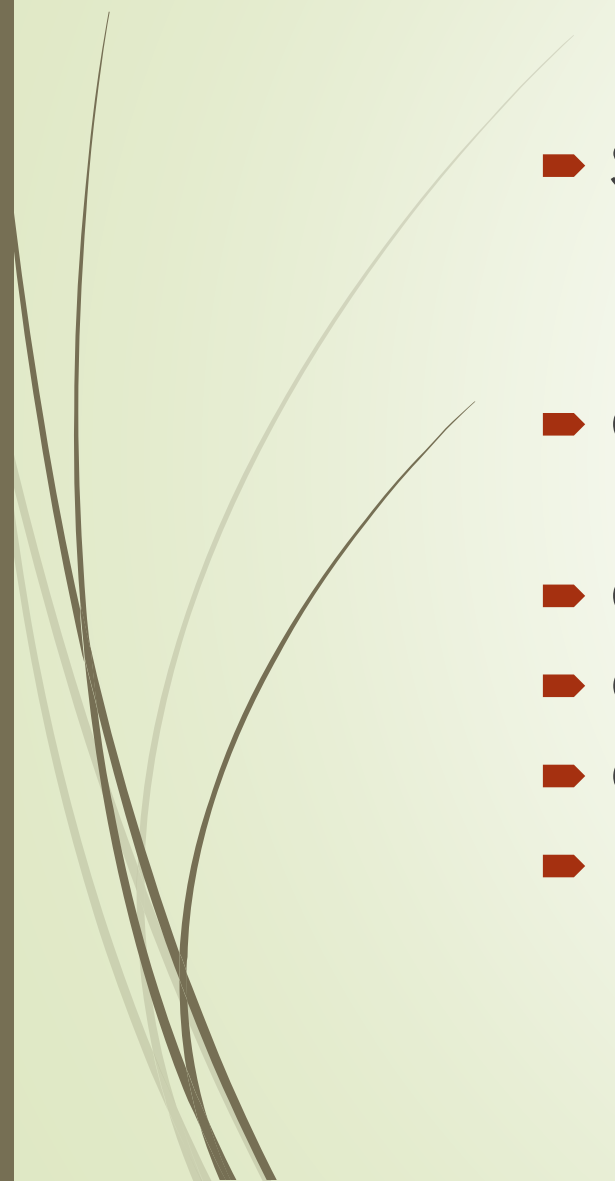
# City of La Crosse, WI

City's Budgets Looking into the Future





# Budget Considerations for the Future

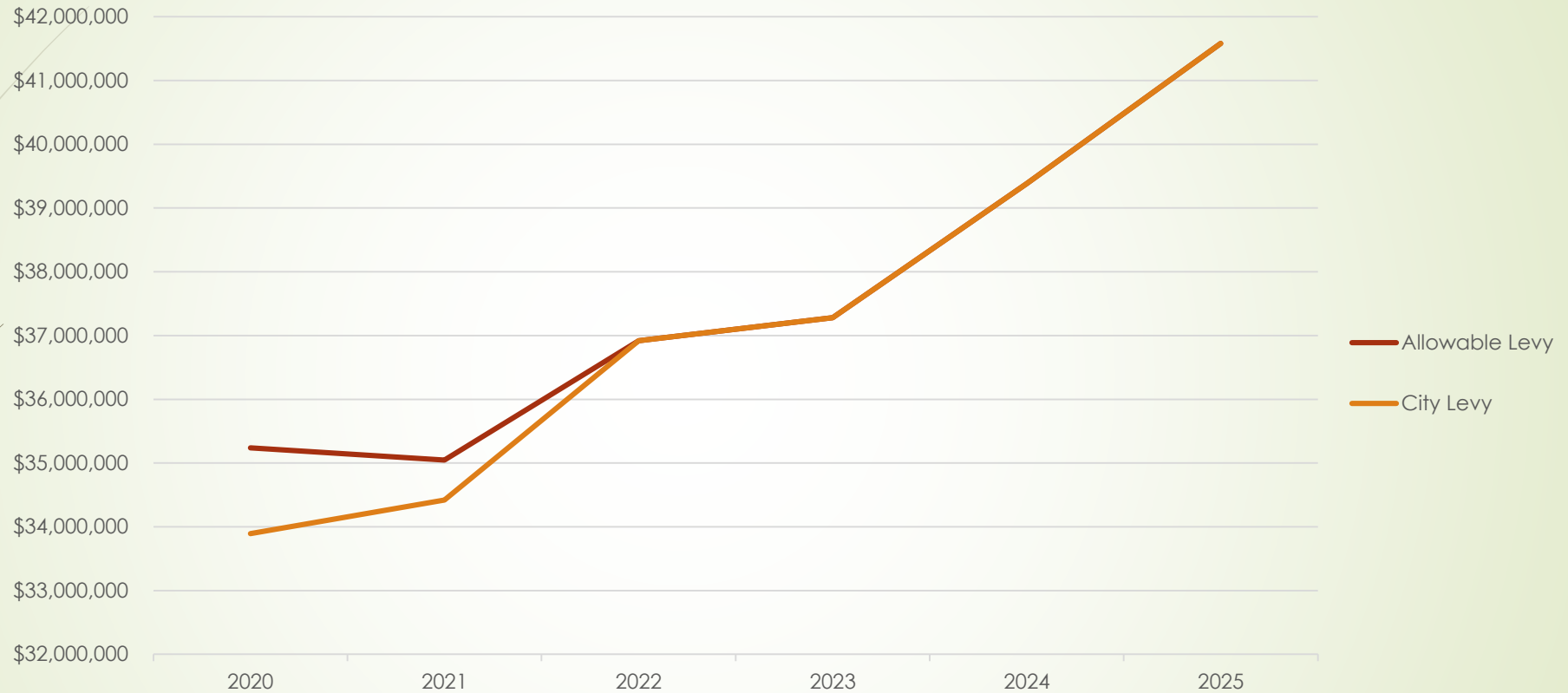
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- State Limitations on City Budgets
    - Levy Limits
    - Expenditure Restraint Program
  - City Budget Parameter Committee
    - Hold or reduce mill rates
  - City Assessed Valuations
  - General Fund Budget/Mill Rate History
  - One-time Revenues to Balance Budgets
  - Future Needs to Address



# State Limitations on City Budgets

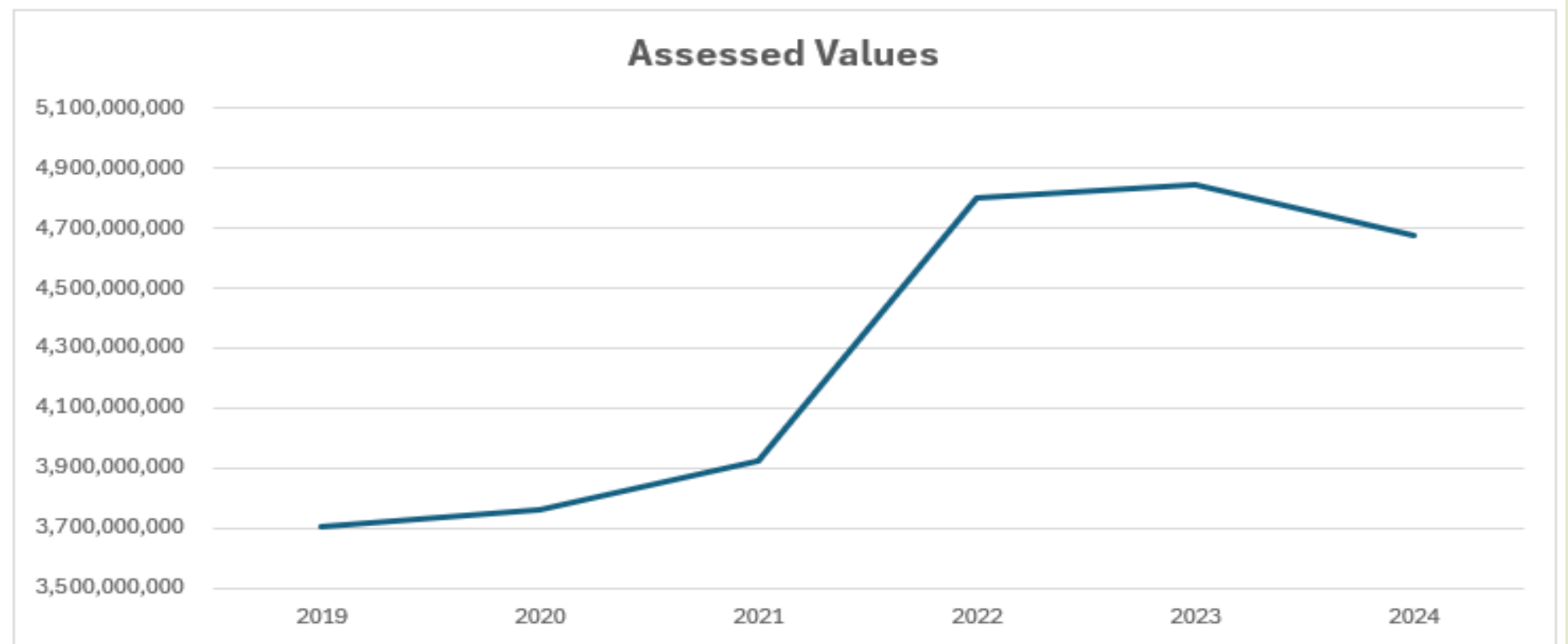
- Levy Limits – Revenue Side of the Budget
  - State sets levy growth %
    - Net New Construction + Unused Prior Year Levy – Personal Property Tax Aids from the state
  - Can exceed by referendum
- Expenditure Restraint Program (ERP) – Expense Side of the Budget
  - Can opt out by exceeding the imposed restraint
  - Opting out – effect on levy

# Allowable Levy vs. City Levy



Levy Forfeited Annually (\$)				
2020	2021	2022	2023	2024
\$1,346,757	\$628,173	\$ 2	\$ 3	\$ 1

# Assessed Value & Growth Rates



Assessed Value and Annual Growth %						
	TAX YEAR					
	2019	2020	2021	2022	2023	2024
Assessed Value	3,704,138,900	3,759,579,400	3,926,175,600	4,798,851,700	4,841,745,600	4,675,879,900
Annual Growth %	14.13%	1.50%	4.43%	22.23%	0.89%	-3.43%

# Mill Rates

## City General Fund Budgets

	2020	2021	2022	2023	2024	2025
<b>Mill Rate</b>	10.39	10.62	10.84	8.68	9.40	10.16
Yr-Yr & Change		0.23	0.22	(2.16)	0.72	0.76
<b>Total General Budget</b>	\$ 57,968,660	\$ 56,705,713	\$ 60,349,576	\$ 61,550,707	\$ 63,719,148	\$ 63,618,600
Yr-Yr & Change (\$)		\$ (1,262,947)	\$ 3,643,863	\$ 1,201,131	\$ 2,168,441	\$ (100,548)
Yr-Yr & Change (%)		(2.18%)	6.43%	1.99%	3.52%	(0.16%)

# Citywide FTE Counts

Changes in FTE Counts	2020	2021	2022	2023	2024	2025
Non Rep FTE	378.80	363.80	366.20	373.40	373.90	382.70
% of Total FTE	62.4%	61.5%	61.3%	61.6%	61.5%	62.1%
Positions Added/(Eliminated) from previous year		-15	2.4	7.2	0.50	8.8
CBA FTE	228	228	231.50	233	234	234
% of Total FTE	37.6%	38.5%	38.7%	38.4%	38.5%	37.9%
Positions Added/(Eliminated) from previous year		0	3.5	1.5	1	0
Total FTE	606.80	591.80	597.70	606.40	607.90	616.70
Positions Added/(Eliminated) from previous year		-15	5.9	8.7	1.5	8.8

*\*General Fund Operating Budget is 74% Salaries and Benefits-Annual Step increases are 2.75%*

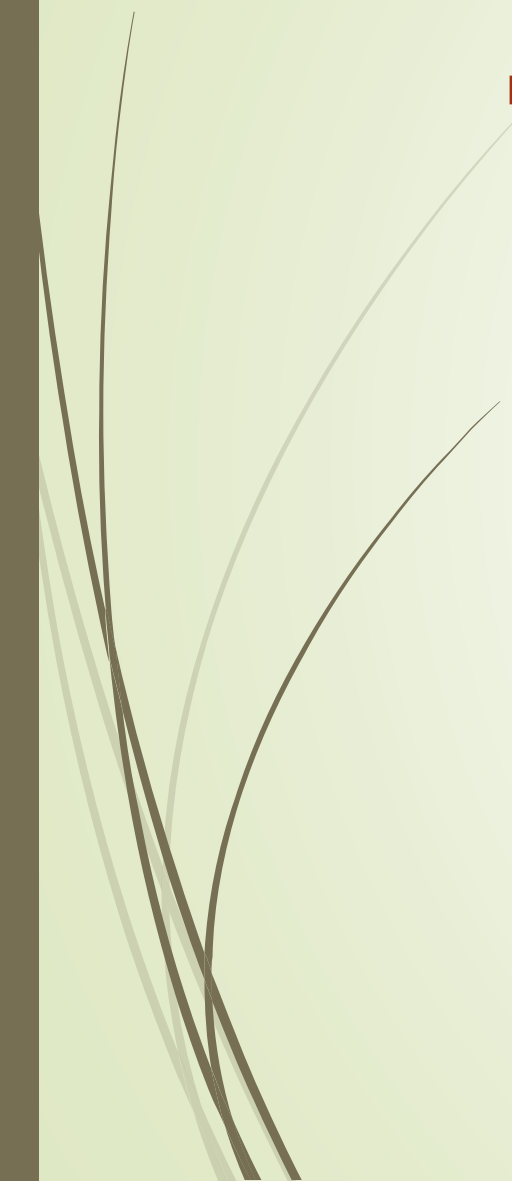
*\*CBA (Collective Bargaining Agreements) are bargained for wages and benefits (Transit, Police, Fire)*

*\*Non Rep FTE includes Utility, Airport and Parking Funds*





# One-time Revenues to Balance Budgets

- 2025 Budget Balanced With:
    - Use of additional ~\$2.630M of debt service levy
    - Use of ~\$1.528M of ARPA funds
    - Additional Projected Investment Earnings
    - Asked Departments for reductions in budget
    - Expenditure Restraint Program ~\$1.164M
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# Future Needs to Address

- Stop using contingency for anything other than emergency items
- Maintain General Fund Balance of required 20% per Policy
- Establish a level of Repair and Maintenance budgets in General Fund to cash fund (with levy) ordinary maintenance
  - City has pushed R&M to capital budget financing with debt
- City General Obligation & Utility Debt to increase
  - Large Capital Needs on the horizon – Municipal Service Center, Copeland Park Shelter, Industrial Park Expansion, Street Projects, City Hall repairs
  - Increased Health Insurance Cost
  - Salaries and Benefits
- Scaling back of City owned leased vehicles
  - Converting from a lease program to outright purchase on some
- Loss of one-time revenue sources