

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	7,117,142	425,133	<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	31,690,291	360,149	
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	\$ 29,828,283	\$ (20,130)	

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	<i>Social security/Medicare taxes</i>
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					
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					
9 FIRE/COMMUNITY RISK MANAGEMENT	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					
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										
21										
22	Police	Animal Control Specialist***	New Position	7	\$ 52,618	\$ 21,328	\$ 73,946		<i>Funded</i>	
23										
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	\$ 29,828,283	\$ 29,678,892	\$ 149,391	0.50%
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	0.0078712139	0.0094034110	(0.001532197)	(16.29%)
5					
6	Total Levy calculation for Operations, TIDs and Capital Debt:				
7	Total City Levy Amount	\$ 34,188,254	\$ 35,302,543	\$ (1,114,289)	(3.16%)
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	0.0087918106	0.0108357594	(0.002043949)	(18.86%)
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	\$ 1,318.77	\$ 1,625.36	(\$306.59)	(18.86%)

Expenditure Restraint Program

1	2022 Adjusted Operating Budget	\$ 60,225,856
2	Allowable increase Percent provided DOR (CPI)	<u>8.10%</u>
3	Allowable increase Amount	<u>4,878,294</u>
4	2023 Allowable Operating Budget	<u><u>\$ 65,104,150</u></u>
5		
6	2023 Adjusted Proposed Operating Budget	<u>\$ 61,395,574</u>
7	2023 Over/(Under) Expenditure Restraint	<u><u>\$ (3,708,576)</u></u>

Levy Limits

1	2021 Payable, 2022 Actual Levy after Adjustments	\$ 36,917,830
2	Net New Construction Adjustment (1.00%)	<u>360,453</u>
3	2023 Allowable Levy Limit	<u><u>37,278,283</u></u>
4		
5	2023 Proposed Levy w/o TID Levy	<u>37,278,283</u>
6		
7	Amount Proposed Levy Over/(Under) Levy Limit	<u><u>-</u></u>