City of La Crosse

2026 Preliminary Operating Budget

Board of Estimates Meeting

October 9, 2025; 4:00 pm

- Proposed Budget Changes
- 2026 Projected Revenues
- 2026 Projected Expenses
- New Position Requests
- ERP & Levy Limit

Proposed 2026 Operating Budget Changes

Description of Changes Since 9/4/25 Board of Estimates Meeting

		2026 PROPOSED BUDGET CHANGES	DESCRIPTION
1	**GENERAL GOVERNMENT:**		
2	***FINANCE***	(17,378)	Health insurance premium increase changed from 15% to 9% increase
3		(36,617)	Fund 7.5% of 3 positions with TIF Admin funds instead of levy
4		(9,500)	Reduce other contracted services, training, computer equipment, miscellaneous and overtime
5	***LEGAL***	(6,319)	Health insurance premium increase changed from 15% to 9% increase
6		(22,485)	Remove legal software implementation/configuration
7	***CLERK***	(5,266)	Health insurance premium increase changed from 15% to 9% increase
8		(2,000)	Eliminate calendar printing
9		(8,700)	Reduce LTE budget
10	***COUNCIL***	(500)	Eliminate professional fees
11		(500)	Reduce travel/lodging
12		(200)	Reduce travel/other
13	***MAYOR***	(3,159)	Health insurance premium increase changed from 15% to 9% increase
14	***MUNICIPAL COURT***	(2,107)	Health insurance premium increase changed from 15% to 9% increase
15	***INFORMATION TECHNOLOGY***	(10,532)	Health insurance premium increase changed from 15% to 9% increase
16		(93,800)	Reduce administrative services
17	***HUMAN RESOURCES***	(6,056)	Health insurance premium increase changed from 15% to 9% increase
18		(4,859)	Reduce hours for Human Resources intern position
19	***POLICE***	(112,478)	Health insurance premium increase changed from 15% to 9% increase
20		(481,396)	Hold 4 positions open
21	***FIRE/FPBS***	(107,423)	Health insurance premium increase changed from 15% to 9% increase
22		(429,792)	Hold 4 positions open
23		(5,000)	Reduce maintenance and personal protective equipment
24		(5,000)	Reduce personal protective equipment
25		(15,000)	Reduce LTE budget
26		(2,500)	Reduce specialty team training overtime

Proposed 2026 Operating Budget Changes

Description of Changes Since 9/4/25 Board of Estimates Meeting

		2026 PROPOSED BUDGET CHANGES	DESCRIPTION
27	***PLANNING AND DEVELOPMENT***	(21,644)	Health insurance premium increase changed from 15% to 9% increase
28		(12,000)	Change Admin Specialist position from 100% levy funding to 40% levy funding and change Planner to non levy funding
29		(1,022)	Reduce LTE budget
30		(50,000)	Reduce contracted services
31		(4,700)	Reduce travel, training, supplies memberships/subscriptions and clothing/uniform
32		(6,700)	Reduce Assessors travel, training, supplies memberships/subscriptions and clothing/uniform
33		(3,900)	Reduce Inspection overtime, travel, telephone, supplies, and clothing/uniform
34	***ENGINEERING***	(17,536)	Health insurance premium increase changed from 15% to 9% increase
35		(64,228)	Reduce permits/fees, contracted service, travel, utilities, supplies, postage, membership/subscriptions
36	***HIGHWAY/REFUSE***	(46,340)	Health insurance premium increase changed from 15% to 9% increase
		(144,548)	Reduce salt supply and garbage contracted service
37		(139,596)	Reduce street maintenance position & transfer streetsweeper labor to Storm Utility
38	***LIBRARY***	(43,180)	Health insurance premium increase changed from 15% to 9% increase
39		(174,705)	Library Board approved reductions
40	***PARKS/RECREATION/GROUNDS***	(25,277)	Health insurance premium increase changed from 15% to 9% increase
41		(20,000)	Reduce activity guide printing
42		(90,000)	Close northside pool
43		(5,000)	Eliminate forestry intern
44		(10,000)	Reduce trail maintenance
45		(7,000)	Eliminate timing contract and storage
46		(32,000)	Eliminate open Neighborhood Center hours
47		(5,000)	Reduce cleaning at Neighborhood Centers
48			

Proposed 2026 Operating Budget Changes

Description of Changes Since 9/4/25 Board of Estimates Meeting

		2026 PROPOSED BUDGET CHANGES	DESCRIPTION
49	**NON DEPARTMENTAL:**		
50	***RETIREE HEALTH INSURANCE***	(145,336)	Health insurance premium increase changed from 15% to 9% increase
51	***GENERAL EXPENSE***	(45,000)	Reduce beautification
52		(180,000)	Reduce contingency from $300,000 to 120,000
53		(70,000)	Eliminate market wage study & citywide rebrand campaign
54		(3,750)	Reduce supervisor/employee training
55		(25,000)	Eliminate economic development
56		(6,000)	Eliminate miscellaneous
57		(5,000)	Reduce bad debt expense
58		(20,000)	Reduce delinquent personal property tax chargebacks
59		8,300	Add safety shoe reimbursement program
		(2,804,729)	

2026 Proposed Revenue Sources

		2025 ADOPTED BUDGET	2026 PROPOSED BUDGET 9/4/25	2026 PROPOSED BUDGET 9/23/25	2026 VS 2025 VARIANCE INC (DEC) $	2026 VS 2025 VARIANCE INC (DEC) %	EXPLANATION OF VARIANCE	
1	**GENERAL GOVERNMENT**							
2	CLERK	$ 522,546	$ 520,603	$ 520,603	$ (1,943)	-0.37%		
3	POLICE	241,161	241,729	241,729	568	0.24%		
4	FIRE	1,192,915	175,115	175,115	$ (1,017,800)	-85.32%	*Inspection Department budget transferred to Planning, Reduced number of permits issued*	
5	PLANNING/DEVELOPMENT	28,600	695,900	695,900	667,300	2333.22%	*Inspection Department budget transferred to Planning, Reduced number of permits issued*	
6	ENGINEERING	420,812	384,986	384,986	$ (35,826)	-8.51%		
7	HIGHWAY & REFUSE/RECYCLING	281,000	461,000	461,000	180,000	64.06%	*Street work done for Utilities*	
8	LIBRARY	216,336	213,468	213,468	$ (2,868)	-1.33%		
9	PARKS, REC, FORESTRY/FACILITIES	536,000	596,000	596,000	60,000	11.19%	*Increased rental fee revenue*	
10	**NON DEPARTMENTAL:**							
11	GENERAL REVENUES	5,040,473	3,580,384	3,459,805	$ (1,580,668)	-31.36%	*Loss of ARPA funds*	
12	TAXES & SPECIAL ASSESSMENTS	2,240,000	2,240,000	2,240,000	-	0.00%		
13	STATE SHARED REVENUE	20,065,949	20,065,949	21,098,664	1,032,715	5.15%		*1,032,715*
14								
15	**OPERATING REVENUES (ROWS 2-13)**	**30,785,792**	**29,175,134**	**30,087,270**	**(698,522)**	**-2.27%**		26,798,469
16								25,765,754
17	**TOTAL OPERATING EXPENSES**	**63,618,600**	**68,283,262**	**65,478,533**	**1,859,933**	**2.92%**		
18	***(from Expense worksheet)***							
19	**OPERATING BUDGET TAX LEVY***	**$ 32,832,808**	**$ 39,108,128**	**$ 35,391,263**	**$ 2,558,455**	**7.79%**		
20								
21	**DEBT SERVICE LEVY**	**$ 8,750,000**	**$ 8,600,000**	**$ 8,600,000**	**$ (150,000)**	**-1.71%**		
22								
23	**TOTAL CITY LEVY W/O TIF LEVY**	**41,582,808**	**47,708,128**	**43,991,263**	**2,408,455**	**5.79%**		

Notes:

**Row 19 is the difference between operating expenses and projected operating revenues and is the amount placed on the tax rolls for city operations.*

2026 Operating Proposed Expenses

		2025 ADOPTED BUDGET	2026 PROPOSED BUDGET 9/4/25	2026 PROPOSED BUDGET 10/9/25	2026 VS 2025 VARIANCE INC (DEC) $	2026 VS 2025 VARIANCE INC (DEC) %	EXPLANATION OF VARIANCE
1	**GENERAL GOVERNMENT:**						**NOTE: Variance for all departments listed below include salary & benefit increases. Adjusted health insurance cost increase down from 15% to 9%.**
2	CLERK	$ 601,778	$ 721,387	$ 705,421	$ 103,643	17.22%	*Increased LTE wages, postage, and supplies expense due to elections in 2026.*
3	COUNCIL	177,745	177,767	176,567	$ (1,178)	-0.66%	
4	ENGINEERING	1,927,021	2,005,873	1,924,109	$ (2,912)	-0.15%	
5	FINANCE	1,653,151	1,777,346	1,703,117	$ 49,966	3.02%	
6	HUMAN RESOURCES	636,862	664,286	647,109	$ 10,247	1.61%	
7	FIRE/COMMUNITY RISK	14,434,251	14,252,338	13,687,623	$ (746,628)	-5.17%	*Inspection Department budget transferred to Planning and fully budgeted*
8	INFORMATION TECHNOLOGY	2,649,743	2,913,405	2,809,073	$ 159,330	6.01%	
9	LEGAL	837,166	915,241	903,433	$ 66,267	7.92%	
10	LIBRARY	5,201,095	5,451,589	5,233,704	$ 32,609	0.63%	
11	MAYOR	332,477	350,360	347,201	$ 14,724	4.43%	
12	MUNICIPAL COURT	254,905	270,363	268,256	$ 13,351	5.24%	
13	PARKS/REC/FORESTRY/FACILITIES	5,041,152	5,232,062	5,037,785	$ (3,367)	-0.07%	
14	PLANNING/DEVELOPMENT	1,234,839	2,446,294	2,346,328	$ 1,111,489	90.01%	*Inspection Department budget transferred to Planning*
15	POLICE DEPARTMENT	13,931,995	14,957,206	14,363,332	$ 431,337	3.10%	
16	HIGHWAY & REFUSE/RECYCLING	8,377,481	8,842,708	8,512,224	$ 134,743	1.61%	*Increased Garbage/Recycling Services*
17					$ -		

2026 Operating Proposed Expenses

	2025 ADOPTED BUDGET	2026 PROPOSED BUDGET 9/4/25	2026 PROPOSED BUDGET 10/9/25	2026 VS 2025 VARIANCE INC (DEC) $	%	EXPLANATION OF VARIANCE
NON DEPARTMENTAL:				$ -		
CONTINGENCY	300,000	300,000	120,000	$ (180,000)	-60.00%	
RETIREE HEALTH INSURANCE	2,423,401	2,785,622	2,640,286	$ 216,885	8.95%	*Health insurance premiums increased 9% with 138 retirees on the City Health Insurance plan*
INSURANCE	845,713	1,179,605	1,179,605	$ 333,892	39.48%	Liability insurance premiums increased
TRANSIT SUBSIDY	745,925	866,340	866,340	$ 120,415	16.14%	Additional subsidy for Transit for wage increases
GENERAL EXPENSE	2,011,900	2,173,470	2,007,020	$ (4,880)	-0.24%	
TOTAL OPERATING EXPENSES	**$ 63,618,600**	**$ 68,283,262**	**$ 65,478,533**	**$ 1,859,933**	**2.92%**	
DEBT SERVICE EXPENSES	**$ 8,750,000**	**$ 8,600,000**	**$ 8,600,000**	**$ (150,000)**	**-1.71%**	*Decreased debt service expenses due to decrease in Enterprise expense*
TOTAL EXPENSES	**$ 72,368,600**	**$ 76,883,262**	**$ 74,078,533**	**$ 1,709,933**	**2.36%**	

NEW POSITION + POSITION RECLASS REQUESTS NOT INCLUDED IN ABOVE NUMBERS:	
General Government	1,295
Special Revenue Fund	-
Enterprise Funds	-
Total new position costs	**$ 1,295**

City of La Crosse, Wisconsin
Proposed Adjustment to Authorized FTE List - 2026 Operating Budget

January 1 Hire

All salary figures are based on the 2025 Wage Scale. 2026 WRS Rate Used. 2025 Health Insurance Rates

General Government

Department	Position Title	Request Type	Grade	Salary Expense	Benefit Expense	Total Expense
*Police	Police Records Manager	Reclassification	12	$ 82,326.40	$ 31,910.48	$ 1,294.66
					Total Police*	$ 1,294.66
Enterprise Funds						
*Wastewater	Equipment Operator I	New Position	6	$ 52,000.00	$ 26,621.56	$ 78,621.56
	Utility Maintenance Mechanic	New Position	7	$ 55,660.80	$ 27,260.00	$ 82,920.80
					Total for Utilities	$ 161,542.36
					Total to Enterprise Funds	$ 161,542.36
					Proposed Total of New Positions	$ 162,837.02

Based on 2025 Wages and 2025 Health Insurance Premiums

Expenditure Restraint Program

1	2025 Adjusted Operating Budget	$ 63,504,860	
2	Allowable increase Percent provided DOR (CPI)	2.96%	*Projected*
3	Allowable increase Amount	1,879,744	
4	**2026 Allowable Operating Budget**	**$ 65,384,604**	
5			
6	**2026 Adjusted Proposed Operating Budget**	**$ 65,358,533**	
7	**2026 Over/(Under) Expenditure Restraint**	**$ (26,071)**	

Levy Limits

1	2024 Payable, 2025 Actual Levy after Adjustments	$ 41,582,809	
2	Net New Construction Adjustment (0.681%)	252,684	
3	**2026 Allowable Levy Limit**	**41,835,493**	
4			
5	**2026 Proposed Levy w/o TID Levy**	**43,991,263**	
6			
7	**Amount Proposed Levy Over/(Under) Levy Limit**	**2,155,770**	*

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