

City of La Crosse
2027 Operating Budget Preliminary Estimate

1	2026 Adopted Operating Expenses:	\$ 74,079,828
2	Estimated Expense Adjustments for 2027:	
3	Projected Salary & Benefit Increase for Non-represented Employees	309,218
4	Across the Board pay adjustments	588,080
5	2026 Merit Increases	261,929
6	6 unbudgeted + 1 grant funded position added from 2026 budget	715,992
7	Projected Salary & Benefit Increase for Union Employees	818,300
8	Adjustment to OT/premium pay/payout budgets	758,500
9	Wisconsin Retirement System Rate Adjustment	12,500
10	Health Insurance Premium Increase	2,637,740
11	Projected increase to Transit Subsidy	1,233,660
12	Waste & Recycling Contract CPI Adjustment	97,804
13	Utilities and Fuel Expenses	75,422
14	Property & Liability Insurance Premium Increases	100,000
15	Software subscription costs	201,500
16	Debt Service Expenses - Capital Budget	250,000
17	Various expense adjustments	195,424
18	Subtotal Estimated 2027 Expense Adjustments Increase/(Decrease)	8,256,069
19	Total 2027 Estimated General Fund Budget Expenses	82,335,897
20		
21	2026 Adopted Operating Revenues:	31,388,516
22	Estimated Revenue Adjustments for 2027:	
23	Increased Shared Revenue	270,000
24	Fire Revenue	170,000
25	Police Revenue	45,020
26	City Services Revenue	318,000
27	Interest Earnings	268,418
28	Parks Revenue	(95,000)
29	Fund Balance	(855,819)
30	Expenditure Restraint Incentive Program (ERP)	(484,000)
31	Subtotal Estimated 2027 Revenue Adjustments Increase/(Decrease)	(363,381)
32	Total 2027 Estimated General Fund Budget Revenues	31,025,135
33	Estimated 2027 General Fund Net Levy	\$ 51,310,762

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Annual July merit (step) increases & related benefits
3% cost of living adjustment
Increase from 7/1/26 merit increases
3 Police officer positions / 3 fire fighter positions / 1 previously grant funded officer
Fire 4% 1/1/27, Police 4% 1/1/27
Increase OT/premium pay/OT budgets based on past actual levels
Estimated 0.3% increase to all WRS rates

Estimated 30.5% Health Insurance rate Increase for Active & Retiree Health Insurance
General fund subsidy to Transit fund
Estimated increase on recycling and waste contracts
10% increase-Diesel fuel / 4% Increase-unleaded fuel/ 3% increase for Utilities
Estimated 2027 Premium increase
Estimated increase in costs to annual software subscription agreements
Adjustment for increasing debt service costs
Various Expense budget adjustments

11.14% Increase in Expenditures from 2026 budgeted (Row 1) to 2027 Estimated (Row 19)

Operating Expenses & Debt Service Expenses

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Estimated increase of shared revenue
Estimated increase with new revenue from Medary service contract
Adjustment to Police income
Increase to interfund charges to enterprise and special revenue funds for City services
Estimated increase to interest earnings
Adjustment of Park & Rec income
Decreased use of fund balance funds used in the Operating Budget from \$855K 2026 to \$0 2027
Expected decrease back to amounts consistent to 2025 and prior over 2026 payment of \$1.684M

Levy for Operating Expenses & Debt Service Payments

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		Tax Levy Amount	Reduction of expenses
35	Levy Scenarios (Assuming no use of fund balance)		
36	#1 - No adjustments to Expenses	\$ 51,310,762	\$ -
37	#2 - Adjust expenses to meet ERP	\$ 45,596,487	\$ 5,714,275
38	#3 - Adjust expenses to maintain property taxes	\$ 42,922,394	\$ 8,388,368

39	Fund Balance (Policy to have 20% of next years budgeted expenses)	
40	12/31/2025 Unassigned General Fund Balance	\$ 19,737,456
41	Unassigned Fund Balance over Fund Balance Policy	\$ 4,921,490

42	Estimated Expenditure Restraint Program		
43	2026 Operating Expenses	65,479,828	
44	Estimated Allowable ERP % Increase	3.50%	Estimate based on numbers through May 2026 Consumer Price Index reports
45	Estimated ERP Allowable Increase	2,291,794	
46	2027 Estimated Operating Expenses	73,485,897	
47	Amount over allowable increase	5,714,275	