

City of La Crosse, Wisconsin
2022 Proposed Operating Budget

Board of Estimates Meeting
October 11, 2021; 1:00 pm

- Expense & Revenue Budgets
- Mill Rate Worksheet
- Debt Service Requirements
- Expenditure Restraint Program (ERP)

**City of La Crosse, Wisconsin
2022 Operating Budget
Proposed Revenue Sources**

	A	B	C	D	
	2021 ADOPTED BUDGET	2022 PROPOSED BUDGET 9.7.21	2022 PROPOSED BUDGET 10.11.21	\$ CHANGE (COL. C minus COL. B)	EXPLANATION OF \$ CHANGE
1 GENERAL GOVERNMENT					
2 CLERK	\$ 716,598	\$ 496,930	\$ 496,930	\$ -	
3 ENGINEERING	262,497	332,863	332,863	-	
4 FIRE	995,605	1,348,515	1,348,515	-	
5 HIGHWAY	1,040,500	1,011,000	1,011,000	-	
6 LA CROSSE CENTER	1,848,387	2,585,318	1,536,482	(1,048,836)	Reclass La Crosse Center grant funding to separate revenue line
7 LA CROSSE CENTER GRANT	-	-	1,244,008	1,244,008	Reclassification of La Crosse Center revenue to recognize grant funding
8 LIBRARY	216,556	222,572	222,572	-	
9 PARKS, REC, FORESTRY/FACILITIES	380,500	380,500	380,500	-	
10 PLANNING/ASSESSOR	40,750	28,300	28,300	-	
11 POLICE	431,000	275,560	275,560	-	
12 NON DEPARTMENTAL:					
13 GENERAL REVENUES	4,686,375	2,217,686	2,217,686	-	
14 TAXES & SPECIAL ASSESSMENTS	1,801,865	1,826,000	1,826,000	-	
15 TIF ADMINISTRATION	1,173,562	-	250,000	250,000	Add for transfer in from TIF administration funds to cover General Fund expenses for TIF administration
16 2021 SALE OF LAND	-	-	1,300,000	1,300,000	Utilization of 2021 International Business Park land sale proceeds
17 2021 FUND BALANCE	-	-	320,000	320,000	Utilization of Fund Balance for anticipated general fund surplus at year end 2021
18 REVENUE REPLACEMENT-ARPA	-	-	300,000	300,000	Increase for anticipated funds to be received from ARPA for revenue replacement
19 ARPA GRANT-Library Positions	-	-	199,828	199,828	Increase for ARPA funds used for Library positions
20 STATE SHARED REVENUE	15,558,275	15,728,982	15,764,780	35,798	Increase due to updated figures on state shared revenue provided by the state of WI.
21					
22 OPERATING REVENUES (ROWS 2-20)	29,152,470	26,454,226	29,055,024	2,600,798	
23					
24 TOTAL OPERATING EXPENSES	56,705,713	60,155,051	58,733,916	(1,421,135)	
25 (from Expense worksheet)					
26 OPERATING BUDGET TAX LEVY	\$ 27,553,243	\$ 33,700,825	\$ 29,678,892	\$ (4,021,933)	

Notes:

Row 26 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
2022 Operating Budget
Proposed Operating Expenses**

	A	B	C	D	
	2021 ADOPTED BUDGET	2022 PROPOSED BUDGET 9.7.21	2022 PROPOSED BUDGET 10.11.21	\$ CHANGE (COL. C minus COL. B)	EXPLANATION OF \$ CHANGE
1 GENERAL GOVERNMENT:					
2 CLERK	\$ 523,592	\$ 613,637	\$ 613,637	\$ -	
3 COUNCIL	174,910	185,874	185,874	-	
4 ENGINEERING	1,684,841	1,634,609	1,634,609	-	
5 FINANCE:					
6 FINANCE	1,404,422	1,428,254	1,428,254	-	
7 HUMAN RESOURCES	439,733	515,058	515,058	-	
8 FIRE:					
9 FIRE	11,048,747	11,950,680	11,633,380	(317,300)	Reduce salary and benefit costs by \$296,000 and the reclassification of budget for Police/Fire Commission from Fire to Non-Departmental
10 COMMUNITY RISK MANAGEMENT	1,042,463	1,176,145	1,172,145	(4,000)	Reduce Overtime Pay by \$4,000
11 INFORMATION TECHNOLOGY	1,911,340	2,190,937	2,238,370	47,433	Addition of Level 1 Support Tech/Admin Asst. position and reduction of software costs
12 LA CROSSE CENTER	1,848,387	2,585,318	2,180,490	(404,828)	Expense offset due to Shuttered Venue Grant
13 LEGAL	613,818	616,414	616,414	-	
14 LIBRARY	4,408,192	4,442,385	4,642,213	199,828	Increase for 3 new positions that will be funded through ARPA funds
15 MAYOR	198,681	205,119	205,119	-	
16 MUNICIPAL COURT	274,750	287,897	287,897	-	
17 PARKS/REC/FORESTRY/FACILITIES	4,084,909	4,432,882	4,282,882	(150,000)	Reduction of support to Forest Hills and reduction of repair & maintenance for trails/vehicles/grounds
18 PLANNING/ASSESSOR	943,892	1,080,365	930,365	(150,000)	Reduction of \$150,000 support to the Redevelopment Authority
19 POLICE DEPARTMENT	11,645,100	12,309,369	12,009,369	(300,000)	Reduce salary and benefits budget for open positions
20 STREETS:					
21 STREETS	5,577,863	5,671,699	5,546,699	(125,000)	Reduce salary and benefits budget for open positions
22 REFUSE & RECYCLING	2,444,723	2,448,959	2,448,959	-	
23 NON DEPARTMENTAL:					
24 CONTINGENCY	300,000	300,000	300,000	-	
25 RETIREE HEALTH INSURANCE	2,172,362	2,199,181	2,199,181	-	
26 INSURANCE	740,400	775,515	775,515	-	
27 TRANSIT SUBSIDY	745,925	745,925	745,925	-	
28 GENERAL EXPENSE	2,476,663	2,358,829	2,141,561	(217,268)	Reduce expenses for street lighting utilities (previously overstated); add reclassification of Police/Fire Commission expenses
29					
30 TOTAL OPERATING EXPENSES	\$ 56,705,713	\$ 60,155,051	\$ 58,733,916	\$ (1,421,135)	

City of La Crosse, Wisconsin
New Position Requests - 2022 Operating Budget

January 1 Hires

General Government							
<u>Department</u>	<u>Position Title</u>	<u>Grade</u>	<u>Salary Expense</u>	<u>Benefits Expense</u>	<u>Total Expense</u>		
1 Fire - Community Risk Management	Administrative Assistant	5	\$ 39,957	\$ 19,304	\$ 59,261		<i>Not Funded</i>
2					Total Fire Department	\$ 59,261	
3 4 Information Technology	Level 1 Support Tech/Admin Assist.	5	\$ 34,094	\$ 18,439	\$ 52,533		<i>Funded</i>
4					Total IT Department	\$ 52,533	
5 Library	Librarian	15 (Library)	\$ 55,061	\$ 21,531	\$ 76,592		<i>ARPA Eligible</i>
6 Library	Library Assistant	11 (Library)	\$ 42,011	\$ 19,607	\$ 61,618		<i>ARPA Eligible</i>
7 Library	Library Assistant	11 (Library)	\$ 42,011	\$ 19,607	\$ 61,618		<i>ARPA Eligible</i>
8					Total Library	\$ 199,828	
9 La Crosse Center	Lead Janitor	4	\$ 37,501	\$ 18,941	\$ 56,442		<i>SVOG Eligible</i>
10 La Crosse Center	Lead Janitor	4	\$ 37,501	\$ 18,941	\$ 56,442		<i>SVOG Eligible</i>
11 La Crosse Center	Assistant Building Supervisor	9	\$ 52,597	\$ 21,168	\$ 73,765		<i>ARPA Eligible</i>
12 La Crosse Center	Sales and Event Coordinator	9	\$ 52,597	\$ 21,168	\$ 73,765		<i>ARPA Eligible</i>
13					Total La Crosse Center	\$ 260,414	
14 Mayor	Intern		\$ 7,830	\$ 599	\$ 8,429		<i>Not Funded</i>
15 Mayor	Public Information Officer	9	\$ 54,037	\$ 21,381	\$ 75,418		<i>Not Funded</i>
16					Total Mayor	\$ 83,847	
18 Parks/Rec/Forestry/Facilities	Arborist	5	\$ 40,110	\$ 19,326	\$ 59,436		<i>Funded</i>
19 Parks/Rec/Forestry/Facilities	Maintenance Painter (eliminate postion)*	3	\$ (45,957)	\$ (20,188)	\$ (66,145)		<i>Funded</i>
20	<i>*position vacated in 2021 at step 11 as reflected here</i>				Total Parks/Rec/Forestry/Facilities	\$ (6,709)	
21					Total General Government Cost	\$ 649,174	
22					<i>ARPA Eligible</i>	\$ (347,358)	
23					<i>SVOG Funded</i>	\$ (112,884)	
					<i>Not Funded</i>	\$ (143,108)	
24					Net New Position Cost to General Government	\$ 45,824	
25							
26 Enterprise Funds							
27 Airport	Airport Operations Coordinator	6 (Airport)	\$ 26,748	\$ 17,355	\$ 44,103		<i>Funded</i>
28							
29 Transit	AM Supervisor (Part Time)	8	\$ 28,146	\$ 4,152	\$ 32,298		<i>Funded</i>
30							
31					Total Enterprise Funds Cost	\$ 76,401	

City of La Crosse, Wisconsin
2022 Operating Budget
Debt Service Requirements & Sources of Funding

	A	B	C	D	
				\$ CHANGE	
	2021 ADOPTED	2022 PROPOSED	2022 PROPOSED	(COL. C - COL.	Notes:
	BUDGET	BUDGET 9.7.21	BUDGET 10.11.21	B)	
1 Debt Service Annual Requirements-General Government					
					<i>Includes debt issued through 2021, does not include</i>
					<i>debt for 2022 issuances as debt payments for 2022 will</i>
2 Total General Obligation Debt	\$ 12,769,762	\$ 14,524,731	\$ 14,524,731	0	<i>not begin until 2023</i>
3 Less:					
4 Offset for other fund contributions to debt service	(6,168,789)	(7,284,180)	(7,284,180)	(0)	
5					
6 Net General Government Debt to Capital Levy	\$ 6,600,973	\$ 7,240,551	\$ 7,240,551	\$ -	

Notes:

Debt issued by the City is to fund capital projects and capital equipment needs

Debt is approved for issuance by adoption of the Capital Improvement Budget or by resolution for other capital needs

Mill Rate Comparison

		Budget Year		Year over Year Tax \$ Impact	Year over Year % change
		2022	2021		
		<i>2021 Tax Yr</i>	<i>2020 Tax Yr</i>		
1	General Fund Operating Budget Levy	\$ 29,678,892	\$ 27,817,727	\$ 1,861,165	6.69%
2	City Debt Levy	7,240,551	6,600,973	639,578	9.69%
3	City Assessed Value	3,924,641,800	3,759,579,400	165,062,400	4.39%
4	Mill Rate for Gen. Fund Op. Budget Levy	0.0094070860	0.0091549337	0.000252152	2.75%
5					
6	Total Levy calculation for Operations, TIDs and Capital Debt:				
7	Total City Levy Amount	\$ 35,296,959	\$ 33,340,483	\$ 1,956,476	5.87%
8	City Debt Levy	7,240,551	6,600,973	639,578	9.69%
9	City Assessed Value	3,924,641,800	3,759,579,400	165,062,400	4.39%
10	Mill Rate for Total City Levy Amount	0.0108385713	0.0106239161	0.000214655	2.02%
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	\$ 1,625.79	\$ 1,593.59	\$ 32.20	2.02%

Expenditure Restraint Program

1	2021 Adjusted Operating Budget	\$ 56,598,563
2	Allowable increase Percent provided DOR (CPI)	<u>3.60%</u>
3	Allowable increase Amount	<u>2,037,548</u>
4	2022 Allowable Operating Budget	<u><u>\$ 58,636,111</u></u>
5		
6	2022 Adjusted Proposed Operating Budget	<u>\$ 58,633,916</u>
7	2022 Over/(Under) Expenditure Restraint	<u><u>\$ (2,195)</u></u>